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**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

IN THE MATTER OF THE APPLICATION	)	CASE NO. AVU-E-12-08
OF AVISTA CORPORATION FOR THE	)	CASE NO. AVU-G-12-07
AUTHORITY TO INCREASE ITS RATES	)	
AND CHARGES FOR ELECTRIC AND	)	
NATURAL GAS SERVICE TO ELECTRIC	)	DIRECT TESTIMONY
AND NATURAL GAS CUSTOMERS IN THE	)	OF
STATE OF IDAHO	)	DAVE B. DEFELICE
	)	

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FOR AVISTA CORPORATION

(ELECTRIC AND NATURAL GAS)

1 I. INTRODUCTION

2 Q. Please state your name, employer and business  
3 address.

4 A. My name is Dave B. DeFelice. I am employed by  
5 Avista Corporation as a Senior Business Analyst. My  
6 business address is 1411 East Mission, Spokane,  
7 Washington.

8 Q. Please briefly describe your educational  
9 background and professional experience.

10 A. I graduated from Eastern Washington University  
11 in June of 1983 with a Bachelor of Arts Degree in Business  
12 Administration, majoring in Accounting. I have served in  
13 various positions within the Company, including Analyst  
14 positions in the Finance Department (Rates Section and  
15 Plant Accounting) and in the Marketing/Operations  
16 Departments, as well. In 1999, I accepted the Senior  
17 Business Analyst position that focuses on economic  
18 analysis of various project proposals as well as  
19 evaluations and recommendations pertaining to business  
20 policies and practices.

21 Q. As a Senior Business Analyst, what are your  
22 responsibilities?



1 II. CAPITAL INVESTMENT RECOVERY

2 Q. What does the Company's request for rate relief  
3 include regarding investment in utility plant to serve  
4 customers?

5 A. As in prior rate cases, Avista started with rate  
6 base for a historical period. For this case we started  
7 with the average-of-monthly-averages (AMA) for the twelve  
8 months ended December 31, 2011<sup>2</sup>. Adjustments were made to  
9 reflect certain capital additions, as described in detail  
10 below:

11 (1.) An adjustment was made to record capital  
12 at December 31, 2011, together with the  
13 associated accumulated depreciation and  
14 deferred federal income taxes at a 2011 end-  
15 of-period (EOP) basis. This adjustment  
16 includes annualizing the associated  
17 depreciation expense on the plant-in-service  
18 at December 31, 2011.

19 (2.) An adjustment was also made to reflect  
20 all 2012 capital additions (excluding

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<sup>2</sup> The Company used the Twelve Months Ended June 30, 2012 on an AMA basis for its test period for its results of operations and all rate base items, except plant, including plant cost, accumulated depreciation and accumulated deferred federal income taxes. Plant rate base for December 31, 2011 AMA was used to simplify the pro forma adjustments, and was then adjusted to reflect rate base for the 2013 rate year at an AMA basis.

1 distribution related capital expenditures made  
2 that are associated with connecting new  
3 customers to the Company's system) together  
4 with the associated accumulated depreciation  
5 and deferred federal income taxes at a 2012  
6 EOP basis. This adjustment included  
7 associated depreciation expense and offsets to  
8 expenses for the pro forma additions. These  
9 specific capital additions are identified  
10 later in my testimony. In addition, the  
11 plant-in-service at December 31, 2011 was  
12 adjusted to a 2012 EOP basis.

13 (3.) An adjustment was also made to reflect  
14 all 2013 capital additions (excluding  
15 distribution related capital expenditures made  
16 that are associated with connecting new  
17 customers to the Company's system) together  
18 with the associated accumulated depreciation  
19 and deferred federal income taxes at a 2013  
20 AMA basis. This adjustment included  
21 associated depreciation expense and offsets to  
22 expenses for the pro forma additions. These  
23 specific capital additions are identified

1 later in my testimony. In addition, the  
2 plant-in-service at December 31, 2012 was  
3 adjusted to a 2013 AMA basis.

4 The utility plant investment that we have included in  
5 this filing represents utility plant that will be "used  
6 and useful" in providing service to customers during the  
7 period that new retail rates from this filing will be in  
8 effect. In addition, the plant investment that was pro  
9 formed into this case was matched with offsetting factors.  
10 Including the costs associated with this investment in  
11 retail rates provides a proper "matching" of revenues from  
12 customers, with the costs associated with providing  
13 service to customers (including the cost of utility plant  
14 to serve those customers).

15 In the Idaho PUC's Order No. 29602, for Case Nos.  
16 AVU-E-04-1 and AVU-G-04-1, dated October 8, 2004, the  
17 Commission stated, at page 10, that:

18 Once a test year is selected, adjustments are  
19 made to test year accounts and rate base to  
20 reflect known and measurable changes so that  
21 test year totals accurately reflect anticipated  
22 amounts for the future period when rates will be  
23 in effect. The Idaho Supreme Court has described  
24 "rate base" as "the utility's capital investment  
25 amount." *Industrial Customers of Idaho Power v.*  
26 *Idaho PUC* 134 Idaho 285, 291, 1 P.3d 786, 792  
27 (2000). Adjustments to test year accounts  
28 generally fall into three categories: 1)  
29 normalizing adjustments made for unusual



1           **Q.   How are we assured that the capital additions**  
 2 **pro formed in this case will actually occur for 2012 and**  
 3 **2013?**

4           A.   Many of the 2012 projects are already underway  
 5 or completed either through actual construction, contracts  
 6 signed, and /or materials ordered.   In addition, the  
 7 actual and planned capital expenditures for the utility  
 8 for the years 2007 through 2011 are shown in Table 1  
 9 below.   The table shows that actual capital expenditures  
 10 have been very close to the planned expenditures on a  
 11 consistent basis.   In fact, the five year average of  
 12 actual expenditures is 100% of the planned expenditures.  
 13 I believe it is fair to conclude that there is a high  
 14 level of confidence that the planned capital expenditures  
 15 for 2012 and 2013 will occur and it is reasonable for them  
 16 to be included for recovery in retail rates.

17   **Table 1**

	Planned Expenditures (\$ millions)	Actual Expenditures (\$ millions)	Percentage of Planned
2007	\$183.6	\$198.4	108%
2008	\$190.0	\$205.4	108%
2009	\$202.0	\$199.7	99%
2010	\$228.3	\$213.5	94%
2011	\$249.1	\$237.7	95%
<b>Five Year Average</b>	<b>\$210.6</b>	<b>\$210.9</b>	<b>100.0%</b>



1           **Q.    How does new investment in utility plant change**  
2 **rate base over time for ratemaking purposes?**

3           A.   Historically (until roughly the last five  
4 years), the annual dollars spent by the Company on new  
5 utility plant was relatively close to the level of  
6 depreciation expense, with the exception of years where  
7 the Company invested in major new generating projects.<sup>3</sup>  
8 Net rate base stayed at a relatively constant level and  
9 the use of the rate base amount from a prior year, i.e., a  
10 historical test year, would be adequate for setting rates  
11 for the upcoming year, because there was little change in  
12 the net plant investment used to serve customers.

13           In more recent years, however, Avista's investment in  
14 utility plant has significantly exceeded depreciation  
15 expense. Because of this, rate base in the rate year is  
16 significantly greater than the historical test period AMA  
17 rate base.

18           The only way to ensure that retail rates are just,  
19 fair, and reasonable is for the utility plant investment  
20 that is being used to serve customers be properly  
21 reflected in retail rates, net of appropriate offsets.  
22 This makes it necessary for the Company to pro form plant

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<sup>3</sup> Recognizing that a portion of the costs associated with certain capital additions are offset by additional revenues.

1 investment that is in service after the historical test  
2 year, and will be in service during the rate year so that  
3 rate base for the pro forma rate year is representative of  
4 the level of investment used to serve customers. The  
5 Company's pro forma adjustments in this case properly  
6 reflect any offsets, and include adjustments to ensure a  
7 proper matching with test period loads.

8 **Q. What is the historical and projected level of**  
9 **annual capital spending for Avista?**

10 A. Avista's annual capital requirements have  
11 steadily increased from approximately \$130 million in 2005  
12 to approximately \$260 million in 2012. Capital  
13 expenditures of approximately \$509 million are planned for  
14 2012-2013 for customer growth, investment in generation  
15 upgrades and transmission and distribution facilities, as  
16 well as necessary maintenance and replacements of our  
17 natural gas utility systems. Capital expenditures of  
18 approximately \$1.2 billion are planned for the five year  
19 period ending December 31, 2016. Schedule 1 of Exhibit 11  
20 reflects this trend that Avista has experienced and what  
21 is planned for in the near future.

22 **Q. What is driving the significant investment in**  
23 **new utility plant?**

1           A.    As Company witnesses Mr. Kinney and Mr.  
2 Lafferty, in particular, explain in their testimony, the  
3 Company is being required to add or upgrade new generation  
4 facilities, expand transmission and distribution  
5 facilities due in part to customer growth in our service  
6 area, reliability requirements, and needed capacity  
7 upgrades. Other issues driving the need for capital  
8 investment include an aging infrastructure, physical  
9 degradation, and municipal compliance issues (e.g.,  
10 street/highway relocations), etc.

11           While the rate of increases experienced in recent  
12 years for the cost of materials (concrete, copper, steel,  
13 etc.) has abated somewhat, the cost of materials and  
14 equipment is still orders of magnitude higher than what  
15 they were even a few years ago, causing the cost of these  
16 new facilities to be significantly higher than in the  
17 past. Accordingly, the annual costs associated with the  
18 new facilities will be significantly higher than the  
19 annual costs of the Company's older, existing facilities.

20           **Q.    What data is available that depicts the**  
21 **significant increase in the cost of utility plant assets**  
22 **that have been added in recent years as compared to the**  
23 **cost of the facilities being replaced?**

1           A.    Using the Handy-Whitman Index Manual<sup>4</sup>, the  
2 Company analyzed several major categories of plant.

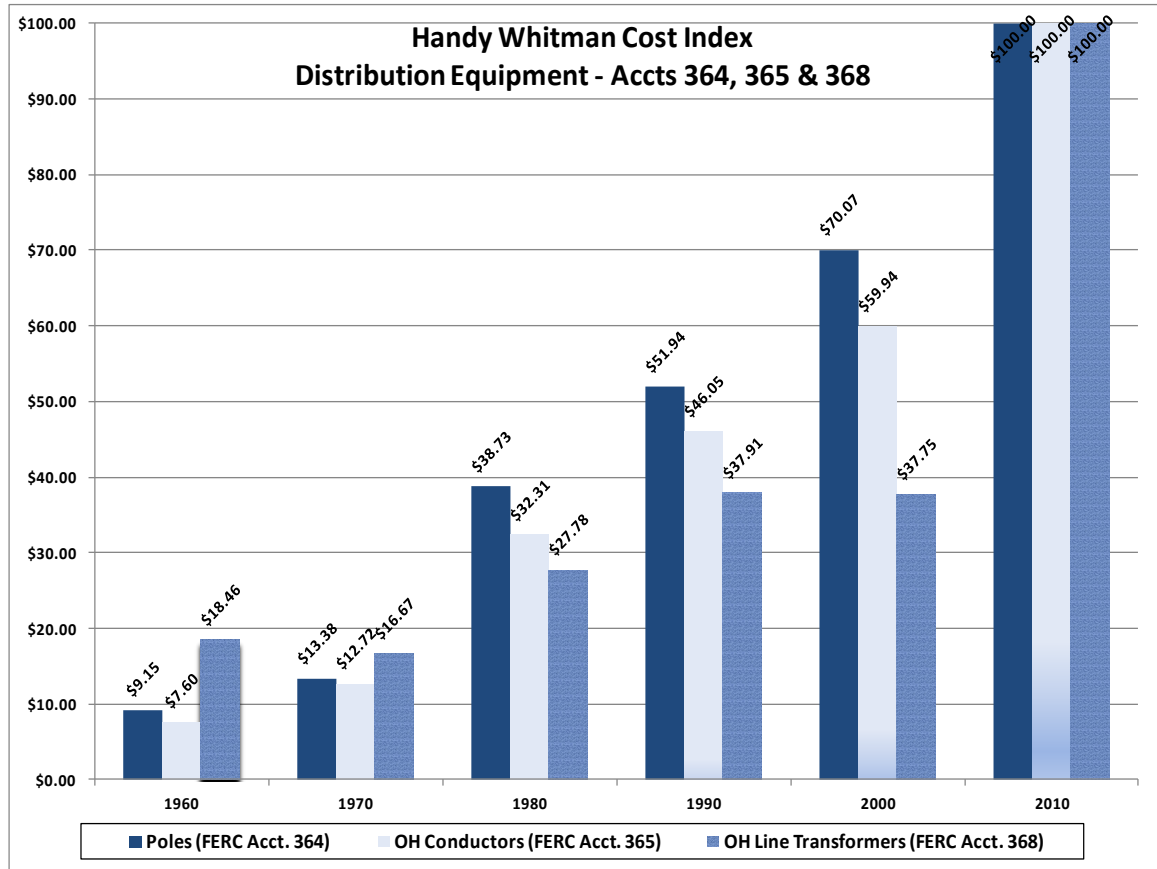
3           Schedule 2 of Exhibit 11 depicts the increases in  
4 costs of transmission substations, transmission equipment,  
5 distribution substations, and distribution equipment that  
6 the utility industry has experienced over the past fifty  
7 years. These charts show what these categories of plant  
8 have cost historically on a relative scale. For example,  
9 on Page 4 of Schedule 2, and also shown in Illustration 1  
10 below, distribution poles fifty years ago would have a  
11 cost of only 9% of the current replacement cost.

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<sup>4</sup> "The Handy-Whitman Index of Public Utility Construction Costs", published by Whitman, Requardt and Associates, Baltimore, Maryland. The Handy-Whitman Indexes of Public Utility Construction Costs show the level of costs for different types of utility construction. Separate indices are maintained for general items of construction, such as reinforced concrete, and specific items of material or equipment, such as pipe or turbo-generators. Handy-Whitman Index numbers are used to trend earlier valuations and original cost at prices prevailing at a certain date.

1

**Illustration 1**



2

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6

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11

12

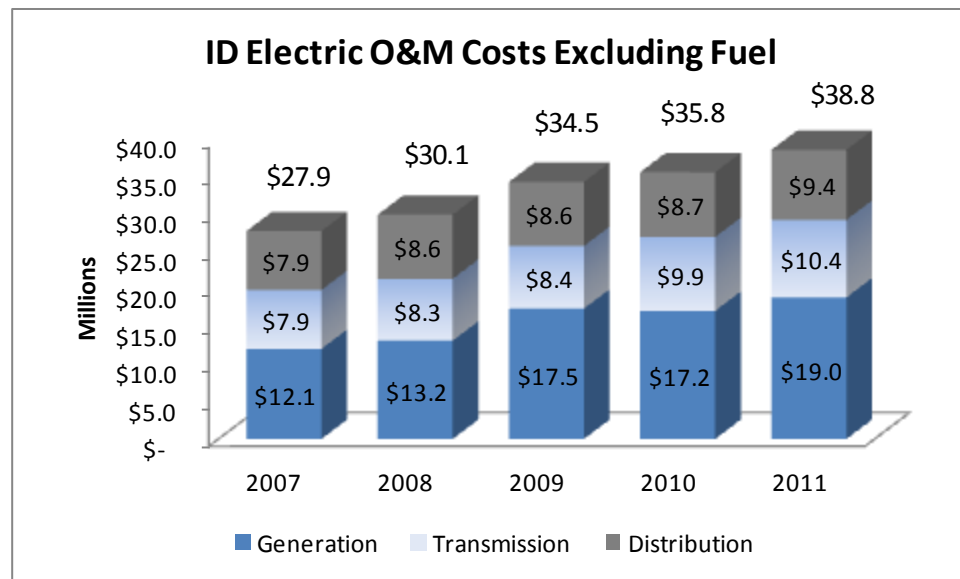
The chart above, and those on Schedule 2, show that the cost of the same equipment and facilities that are being added today are multiple times more expensive than those facilities installed in the past. Our retail rates are "cost-based" and reflect the low cost of the old equipment serving customers. When the equipment is replaced, it requires an increase in rates to reflect the much higher cost of the new equipment.

**Q. With respect to Avista's proposed pro forma capital additions, would there be some operation and**

1 maintenance (O&M) savings associated with the replacement  
2 of some of the aging equipment with new equipment?

3 A. Not when you look at the total utility as a  
4 whole, which is how ratemaking is done<sup>5</sup>. On a net basis, we  
5 will continue to experience O&M costs to maintain a system  
6 that continues to age. Our O&M costs are continuing to go  
7 up over time, not down, as shown in Illustration 2 below.

8 **Illustration 2**



9  
10 At some point our facilities approach the end of  
11 their useful lives and need to be replaced before they  
12 fail. Our general practice is to attempt to replace our  
13 aging equipment before it fails, because it is not only

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<sup>5</sup> As described below, all of the capital that was pro formed was reviewed for any offsets and any specific offset that was identified was included in the filing as a separate restating adjustment (O&M Savings Adjustment) as a reduction to O&M costs.

1 less costly to replace this equipment on a structured,  
2 planned basis, but it also results in more reliable  
3 service to customers, which is expected by all utility  
4 stakeholders. If our practice were to avoid replacing  
5 utility equipment until it failed, the reliability of our  
6 system would suffer.

7 Therefore, it is imperative that we continue every  
8 year to reinvest and upgrade a portion of our utility  
9 system, in addition to the investments to meet mandatory  
10 reliability requirements, so that our system will continue  
11 to provide reliable service.

12 The reinvestment and upgrades actually serve, to a  
13 large extent, to allow the Company to avoid additional  
14 costs in the future associated with maintenance - not to  
15 reduce the overall level of existing O&M costs.

16

17 **III. DESCRIPTION OF CAPITAL PROJECTS**

18 **Q. Please provide a listing of the 2012 capital**  
19 **projects that were pro formed in this filing.**

20 A. Exhibit No. 11, Schedule 3, Page 1, details the  
21 capital projects that will be transferred to plant in  
22 service in 2012 and included in this filing. A listing  
23 and/or description of the capital projects and their

1 system costs that will transfer to plant in service in  
2 2012 and that are included in this filing follows:

3  
4 **Generation (\$40.103 million - system):**  
5

6 The electric generation projects that will transfer  
7 to plant in service are described in detail in Mr.  
8 Lafferty's direct testimony. A listing of these  
9 projects follows:

10  
11 Thermal - Coyote Springs Capital Projects -  
12 \$4,030,000  
13 Thermal - Coyote Springs LTSA Cash Accrual -  
14 \$5,100,000  
15 Thermal - Colstrip - \$3,154,000  
16 Hydro - Noxon Rapids Unit 4 Runner Upgrade -  
17 \$8,300,000  
18 Hydro - Base Hydro - \$1,440,000  
19 Hydro - Regulating Hydro - \$2,081,000  
20 Thermal - Kettle Falls Capital Projects - \$4,245,000  
21 Hydro - Little Falls Powerhouse Redevelopment -  
22 \$600,000  
23 Hydro - Post Falls Intake Gate Replacement -  
24 \$4,688,000  
25 Hydro - Clark Fork Implement PME Agreement -  
26 \$3,339,000  
27 Hydro - Spokane River Implementation (PM&E) -  
28 \$2,805,000  
29 Hydro - Other Small - \$321,000  
30

31  
32 **Electric Transmission (\$28.160 million - system):**

33 The electric transmission projects that will transfer  
34 to plant-in-service are described in detail in Mr.  
35 Kinney's direct testimony. A listing of these  
36 projects and system costs follows:

37  
38 **Reliability Compliance Projects**  
39 Spokane-CDA 115 kV Line Relay Upgrades - \$900,000  
40 SCADA Replacement - \$1,310,000  
41 System-Replace/Install Capacitor Banks -  
42 \$2,000,000  
43 Bronx Cabinet 115 kV Substation Rebuild -



1 \$2,500,000  
2 Power Transformers - Transmission - \$952,000

3  
4 **Contractual Required Projects**

5 Thornton 230kV Switching Station - \$4,350,000  
6 Colstrip Transmission - \$410,000  
7 Tribal Permits - \$325,000

8  
9 **Reliability Improvement Projects**

10 Moscow City-N Lewiston 115kV Reconductor -  
11 \$2,500,000  
12 Burke Thompson A&B 115kV Reconductor - \$2,500,000  
13 Millwood 115 kV Substation Rebuild - \$2,000,000  
14 Noxon-Hot Springs 230 kV Line Re-route - \$500,000

15  
16 **Reliability Replacement Transmission Projects**

17 Transmission Minor Rebuilds - \$2,370,000  
18 Power Circuit Breakers - \$1,200,000  
19 Hatwai 230 kV Breaker Replacement - \$614,000  
20 Transmission Asset Management Projects -  
21 \$3,479,000  
22 Other Small Projects - \$250,000

23  
24 **Electric Distribution (\$65.123 million - system):**

25  
26 **Idaho Distribution Projects**

27 The Idaho-specific electric distribution projects  
28 totaling \$10.507 million that will transfer to plant-  
29 in-service are described in detail in Mr. Kinney's  
30 direct testimony. A listing of these projects  
31 follows:

32  
33 Wood Pole Management - \$3,576,000  
34 PCB Related Distribution Rebuilds - \$2,057,000  
35 System Distribution Reliability Improve Worst  
36 Feeders - \$722,000  
37 Power Transformer Distribution - \$492,000  
38 Blue Creek 115kV Rebuild - \$1,905,000  
39 Distribution - Pullman & Lewis Clark - \$650,000  
40 Distribution - Cda East & North - \$855,000  
41 10 & Stewart Dx Int - \$250,000

42  
43 **Idaho Distribution Replacement Projects**

44 The Idaho specific Distribution equipment  
45 replacements and minor rebuilds projects totaling  
46 \$5.857 million that will transfer to plant-in-service

1 are described in Mr. Kinney's direct testimony. A  
2 listing of these projects follows:

3  
4 Electric Distribution Minor Blanket Projects -  
5 \$3,235,000  
6 Failed Electric Plant Distribution Line Relocation  
7 - \$1,014,000  
8 Distribution Line Relocation - \$692,000  
9 Electric Underground Replacement - \$441,000  
10 Other Small Projects - \$475,000

11  
12 **Washington Distribution Projects**

13 The following electric distribution projects are  
14 specific to the Washington jurisdiction and are  
15 directly assigned to that jurisdiction.

16  
17 Washington Distribution and Replacement Projects -  
18 \$22,612,000  
19 System Efficiency Feeder Rebuild - \$7,371,000  
20 Distribution - Spokane North & West - \$1,910,000  
21 Millwood Substation Rebuild - \$1,000,000  
22 Pullman (Turner) Substation Rebuild - \$609,000  
23 Metro feeder upgrade - \$502,000  
24 Wood Substation Rebuild - Orin - \$300,000  
25 Spokane Electric Network Increase Capacity -  
26 \$1,650,000  
27 Spokane Smart Circuit Project - \$5,400,000  
28 Pullman Smart Grid Demonstration Project -  
29 \$6,300,000  
30 Smart Grid Workforce Training Project - \$1,105,000

31  
32 **General (\$20.027 million - system):**

33 **Security Initiative - \$500,000**

34 Primarily for physical security measures at office  
35 facilities including the Mission Street Campus and  
36 the Back-Up Control Center, substations and  
37 generating stations. The major expenditures for 2012  
38 and 2013 will be to continue installing an emergency  
39 alert system on floors two and one at the Mission  
40 Campus. Floors five, four and three have been  
41 installed previously.

42  
43 **Structures and Improvements - \$5,757,000**

44 This is a group of capital maintenance projects that  
45 Facilities Management coordinates at the Spokane

1 Central Operating Facilities and Avista branch  
2 facilities - offices and service centers. For 2012,  
3 planned projects include: roof replacements, HVAC  
4 system replacement at some branch offices, energy  
5 efficiency window and lighting projects, security  
6 projects, asphalt overlays and replacement, as well  
7 as some capital repair projects in existing  
8 buildings.

9  
10 **Office Furniture - \$520,000**

11 This project is for the capital maintenance,  
12 improvements, and furniture for 50 plus Avista  
13 Offices and Service Centers (over 700,000 square feet  
14 total).

15  
16 **Stores Equipment - \$450,000**

17 Equipment utilized in warehouses throughout the  
18 service territory. This includes equipment such as  
19 forklifts, manlifts, shelving, cutting/binding  
20 machines, etc. These funds are used for capital  
21 stores equipment company-wide.

22  
23 **Tools, Lab & Shop Equipment - \$1,250,000**

24 Expenditures in this category include all large tools  
25 and instruments used throughout the Company for  
26 natural gas and/or electric construction and  
27 maintenance work, distribution, transmission, or  
28 generation operations, telecommunications, and some  
29 fleet equipment (hoists, winch, etc) not permanently  
30 attached to the vehicle.

31  
32 **HVAC Renovation Project - \$4,300,000**

33 The heating, ventilating, and air conditioning  
34 systems throughout the Spokane Central Operating  
35 Facilities are approximately fifty years old and are  
36 in need of replacement. In 2007, the Company  
37 initiated a multi-year HVAC renovation project that  
38 involves replacing central air handling units and  
39 distribution systems in three buildings - the Spokane  
40 Service Center, the general office building, and the  
41 cafeteria auditorium building. The building envelope  
42 of the general office building was also renovated  
43 with high efficiency glass and insulation. The  
44 project will also achieve asbestos abatement and life  
45 safety (fire sprinkler) additions. New controls will  
46 also be installed which will enable energy

1 conservation. Present estimates indicate cost  
2 savings of approximately \$430,000 per year in energy  
3 use, a 36% reduction in energy costs once all phases  
4 have been completed, currently planned to be  
5 completed in 2013. The 2012 project will produce  
6 approximately \$28,632 per year (system) in reduced  
7 energy costs, which have been reflected as a  
8 reduction to O&M costs.  
9

10 **Dollar Road Land Purchase & Facility Expansion -**  
11 **\$2,500,000**

12 In order to accommodate expansion in our Natural Gas  
13 department, an additional 8 acre parcel was purchased  
14 adjacent to our Dollar Road Service Center. Site  
15 improvements required by the City and County were  
16 completed in 2010 and 2011. In 2011, Avista  
17 constructed a 6000 sq. ft. storage building designed  
18 to protect valuable construction equipment from the  
19 weather. Gas meters are currently being stored in the  
20 facility as well as construction equipment used to  
21 install gas distribution pipe. In 2012, Avista will  
22 construct a 12,900 sq. ft. 6-bay fleet facility. The  
23 facility will enable Avista to service CNG vehicles  
24 and gas department vehicles on-site. The service of  
25 the gas vehicles is currently taking place at a  
26 leased facility several miles north of the Dollar Rd.  
27 property. The Dollar Rd. expansion will include a  
28 CNG filling station for the Avista fleet and CNG  
29 customers. The justification of the fleet facility  
30 is found in efficiencies gained by having mechanics  
31 on-site to maintain Avista vehicles. \$2.5 million is  
32 budgeted for the Fleet expansion in 2012. Avista will  
33 close down the leased Madelia Facility upon the  
34 completion of the Dollar Road Fleet Facility  
35 Expansion.  
36

37 **Long Term Campus Re-Structuring Plan - \$4,500,000**

38 The campus restructuring plan is a 2-year, 3 phase  
39 plan to address critical parking and office space  
40 needs. Avista employees are forced to park on  
41 residential streets which sometimes disturbs our  
42 neighbors. Moreover, Avista does not meet the  
43 current city requirements for handicap and carpool  
44 parking spaces. The campus restructuring will create  
45 109 additional parking spaces for employees inside of  
46 the Avista property. Avista is currently leasing

1 office space for 75 employees that cannot fit into  
2 the current facility layout. In 2012, Avista will  
3 construct a \$4,500,000 - 30,000 sq. ft. contemporary  
4 warehouse to replace a warehouse that was designed to  
5 meet the needs of a 1950's utility. In 2013,  
6 Facilities will remodel the old warehouse to then  
7 accommodate 120 cubicles, meeting rooms, offices and  
8 restroom facilities. By remodeling the old  
9 warehouse, Avista will make wise use of the square  
10 footage and return employees to a central location.  
11 The budget for the warehouse renovation is  
12 \$5,000,000. The 3<sup>rd</sup> phase of the plan is to construct  
13 a 50 space parking lot on the Ross Court property  
14 adjacent to the Avista campus.

15  
16 **WSDOT Highway Preservation/Maintenance of Right of**  
17 **Ways - \$250,000**

18 In order to operate our electric system within State  
19 highway rights-of-way, the Company needs to  
20 preserve/maintain right-of-ways. Existing right of  
21 ways have expired and Avista must seek new agreements  
22 with the State.

23  
24 **Transportation (\$11.293 million - system):**

25 **Transportation Equipment - \$11,293,000**

26 Expenditures are for the scheduled replacement of  
27 trucks, off-road construction equipment and trailers  
28 that meet the Company's guidelines for replacement  
29 including age, mileage, hours of use and overall  
30 condition. This also includes additions to the fleet  
31 for new positions or crews working to support the  
32 maintenance and construction of our electric and  
33 natural gas operations.

34  
35 **Technology (\$39.354 million - system):**

36  
37 **Information Technology Refresh Blanket - \$9,974,000**

38 A program to replace obsolete technology according to  
39 Avista's refresh cycles that are generally driven by  
40 hardware/software manufacturer and industry trends to  
41 maintain business operations.

42  
43 **Information Technology Expansion Blanket - \$6,863,000**

44 A program to deliver technology associated with  
45 expansion of existing solutions. This includes  
46 technology expansion for the entire workforce,

1 business process automation and increases in  
2 technology to support efficient business processes.

3  
4 **Enterprise Business Continuity - \$496,000**

5 Avista has developed an Enterprise Business  
6 Continuity Plan (EBCP) to facilitate emergency  
7 response and business continuity activities in  
8 fulfillment of our mission. The program supports the  
9 Enterprise Business Continuity objectives by  
10 providing a framework for emergency response,  
11 technology recovery, alternate facilities and  
12 business continuity activities. The program provides  
13 communications, escalation and operational procedures  
14 necessary for efficient response to events. Support  
15 of the Enterprise Business Continuity Plan mitigates  
16 risk and minimizes the impact on the shareholders,  
17 customers, employees, and the community during and  
18 following an incident requiring activation of the  
19 EBCP. Through the development and maintenance of  
20 standardized mission critical plans and comprehensive  
21 alternate facilities planning, exercises and testing,  
22 the response, recovery and restoration efforts are  
23 synchronized, which in turn, lowers the risk of  
24 direct, indirect, tangible or intangible losses.  
25 Through on-going development, maintenance, review,  
26 and testing of the critical alternate operating  
27 procedures in support of critical business processes,  
28 process and procedure gaps are identified. This  
29 process will ensure the readiness of systems,  
30 procedures, processes, and people during emergency  
31 operations and provide an environment of constant  
32 improvement.

33  
34 **IT for Facilities Projects - \$430,000**

35 This project is for the additional technology  
36 required to support remodeling or other facility  
37 work. The IT Facilities Projects include the  
38 following: Second Floor Conference Room Remodel,  
39 Coeur d'Alene CPC Remodel, CSS Facility Project,  
40 Fleet Services Audio Visual Equipment Installation,  
41 IT for CIS/EAM Project Workspace and Steam Plant  
42 Facility Cubicle Additions.

43 **Technology Projects Minor Blanket - \$560,000**

44 This item is intended to be used for small technology  
45 projects. These projects are small items that

1 provide for improvements in how Avista provides  
2 services to our customers. Examples of projects  
3 approved under this program are adding new features  
4 and functions to the Claims system, adding an  
5 additional module to the Rates Software product,  
6 adding additional software for Apprentice Craft  
7 training and adding additional features to the  
8 Contract Management System.

9  
10 **Moducom Replacement - \$3,805,000**

11 This project is to replace the critical crew  
12 communication system that facilitates the  
13 coordination of Avista's crews for the restoration,  
14 operations and installation of electric and gas  
15 services to our customers.

16  
17 **Microwave Replacement Project - \$664,000**

18 The project is designed to replace the aging and no  
19 longer supported microwave equipment with a supported  
20 technology. These systems support the communication  
21 for protection and relaying of the electrical  
22 transmission systems that allow the reliable delivery  
23 of electricity throughout our service territory.

24  
25 **DIMP Infrastructure - \$290,000**

26 This project is for adding functionality to the Gas  
27 Compliance Application to meet the mandated  
28 requirements of the Distribution Integrity Management  
29 Program (DIMP).

30  
31 **Next Generation Radio - \$14,125,000**

32 This project is refreshing Avista's 20 year old Land  
33 Mobile Radio (LMR) system that is used for critical  
34 crew communications during outage restoration and  
35 daily operations of maintaining the electric and  
36 natural gas distribution and transmission systems.  
37 Avista continues to maintain a private Land Mobile  
38 Radio system because the offerings available from  
39 public providers cannot provide communication  
40 throughout our rural service territory and, as a  
41 portion of our nation's critical infrastructure, it  
42 is imperative that Avista have a communication system  
43 that will operate in the event of a disaster to help  
44 safeguard the general public. The driver for this  
45 project is a mandate from the Federal Communications

1 Commission (FCC). The FCC has, through Rule Making  
2 and Order no. RM-9332 release date December 23, 2004,  
3 ruled that all licensees in the Industrial/Business  
4 Radio Pool operating in the 150-174 MHz and 421-512  
5 MHz bands migrate to spectrum efficient narrowband  
6 technology by January 1, 2013. Failure to act would  
7 result in violation of the FCC Narrow banding mandate  
8 (Rule 9332), and as quoted from the order, "Operation  
9 in violation of the Commission's rules may subject  
10 licensees to appropriate enforcement action,  
11 including admonishments, license revocation, and/or  
12 monetary forfeitures of up to \$16,000 for each such  
13 violation or each day of a continuing violation and  
14 up to \$112,500 for any single act or failure to act."  
15

16 **High Voltage Protection Upgrade - \$2,147,000**

17 This project is for changes at substations to improve  
18 the safety of telecommunication personnel and  
19 equipment. Telecommunication companies identified a  
20 concern with the safety of their employees around  
21 communication equipment located at high voltage  
22 substations. The result was that high voltage  
23 protection & isolation standards were created  
24 requiring that Avista take corrective actions or risk  
25 having the communication circuits to substations  
26 disabled. This affects Phone, Modem, SCADA, and / or  
27 Metering & Monitoring systems at the substations.  
28 This project was created to mitigate this risk as  
29 well as to lower potential risks to personnel and  
30 equipment.  
31

32 **Jackson Prairie Storage (\$0.630 million - system):**

33 **Jackson Prairie Storage Project - \$630,000**

34 These projects include various capital improvements  
35 that Avista and its partners will complete at Jackson  
36 Prairie facility in 2012.  
37

38 **Natural Gas Distribution (\$24.663 million - system):**

39 **Gas Reinforce - Minor Blanket - \$975,000**

40 This annual project will reinforce portions of the  
41 existing natural gas system to ensure continued  
42 reliable service during a design day for areas that  
43 have had low pressure problems due to increased  
44 growth and/or system demand. This project will



1 identify and install new sections of gas main to  
2 improve the operating reliability and performance of  
3 the gas distribution system. Execution of this  
4 program on an annual basis will ensure the  
5 continuation of reliable gas service that is of  
6 adequate pressure and capacity.  
7

8 **Replace Deteriorated Pipe - \$800,000**

9 This annual project will replace sections of existing  
10 natural gas piping that are suspect for failure or  
11 have deteriorated within the natural gas system.  
12 This project will address the replacement of sections  
13 of natural gas main that no longer operate reliably  
14 and/or safely. Sections of the natural gas system  
15 require replacement due to many factors including  
16 material failures, environmental impact, increase  
17 leak frequency, or coating problems. This project  
18 will identify and replace sections of main to improve  
19 public safety and system reliability.  
20

21 **Regulator Station Reliability Projects - \$400,000**

22 This annual project upgraded or replaced various  
23 regulator stations within the natural gas  
24 distribution system, improving station reliability  
25 and reducing operation and maintenance costs.  
26 Existing stations required upgrades due to many  
27 factors, such as replacement of obsolete equipment  
28 and improvement in regulation technology.  
29

30 **Natural Gas Replacement Street/Highways - \$2,200,000**

31 This annual project will replace sections of existing  
32 natural gas piping that require replacement due to  
33 relocation or improvement of streets or highways in  
34 areas where natural gas piping is installed. Avista  
35 installs many of its facilities in public right-of-  
36 way under established franchise agreements. Avista  
37 is required under the franchise agreements, in most  
38 cases, to relocate its facilities when they are in  
39 conflict with road or highway improvements.  
40

41 **Cathodic Protection Projects - \$1,000,000**

42 This annual project upgraded, replaced, or installed  
43 cathodic protection systems required to ensure  
44 compliance with PHMSA regulations regarding proper  
45 cathodic protection of steel mains.  
46



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**Old Hwy 95 Relocation - \$3,001,000**

Old Hwy 95 relocation project started in Q4, 2011. This consists of the relocation of approximately 15,000' of existing steel high pressure main and approximately 8,300' of existing PE main. The relocation will be completed by installing a new 6" high pressure main and a new 6" PE main along Old Hwy 95 from the vicinity of Hwy 53 to Chilco Rd and abandoning the existing facilities.

**Aldyl A Pipe Replacement - \$5,000,000**

This project is a Washington and Oregon Distribution project in 2012 and 2013. The Company is undertaking a twenty-year program to systematically remove and replace select portions of the DuPont Aldyl A medium density polyethylene pipe in its natural gas distribution system in the States of Washington, Oregon and Idaho.

**Klamath Falls Lateral - \$2,500,000**

This project is an Oregon distribution project, and is not included in Idaho rate base.

**Other Small Natural Gas Distribution Projects - \$116,000**

**Q. What are the 2013 capital projects that are pro  
formed in this filing?**

A. Exhibit No. 11, Schedule 3, Page 2, details the capital projects that will be transferred to plant in service in 2013 and included in this filing. A listing and/or description of the capital projects and their system costs that will transfer to plant in service in 2013 and that are included in this filing follows:

**Generation (\$26.725 million - system):**

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The electric generation projects that will transfer to plant in service are described in detail in Mr. Lafferty's direct testimony. A listing of these projects follows:

- Thermal - Colstrip - \$10,639,000
- Thermal - Rathdrum CT - \$917,000
- Hydro - Base Hydro - \$800,000
- Hydro - Regulating Hydro - \$2,928,000
- Hydro - Kettle Falls Capital Projects - \$960,000
- Hydro - Little Falls Powerhouse Redevelopment - \$3,939,000
- Hydro - Nine Mile Redevelopment - \$2,602,000
- Hydro - Clark Fork Implement PME Agreement - \$3,453,000
- Hydro - Spokane River Implementation (PM&E) - \$240,000
- Hydro - Other Small - \$247,000

**Electric Transmission (\$34.975 million - system):**

The electric transmission projects that will transfer to plant-in-service are described in detail in Mr. Kinney's direct testimony. A listing of these projects and system costs follows:

**Reliability Compliance Projects**

- Spokane-CDA 115 kV Line Relay Upgrades - \$1,450,000
- SCADA Replacement - \$450,000
- System-Replace/Install Capacitor Banks - \$1,050,000
- Moscow 230 kV Substation Rebuild - \$8,090,000
- Bronx Cabinet 115 kV Substation Rebuild - \$2,500,000
- Power Transformers - Transmission - \$2,065,000
- Irvin 115kV Switching Station - \$1,150,000
- Opportunity 115kV Switching Station - \$1,550,000
- Opportunity 12F2 - \$400,000

**Contractual Required Projects**

- Lancaster 230kV Interconnection - \$4,600,000
- Colstrip Transmission - \$463,000
- Tribal Permits - \$332,000

1                   **Reliability Improvement Projects**  
2                   Moscow City-N Lewiston 115kV Reconductor -  
3                   \$2,450,000  
4                   Burke Thompson A&B 115kV Reconductor - \$2,500,000  
5

6                   **Reliability Replacement Transmission Projects**  
7                   Transmission Minor Rebuilds - \$2,200,000  
8                   Power Circuit Breakers - \$1,200,000  
9                   Hatwai 230 kV Breaker Replacement - \$215,000  
10                  Transmission Asset Management Projects -  
11                  \$2,310,000  
12

13                  **Electric Distribution (\$52.634 million - system):**  
14

15                  **Idaho Distribution Projects**  
16                  The Idaho specific electric distribution projects  
17                  totaling \$16.08 million that will transfer to plant-  
18                  in-service are described in detail in Mr. Kinney's  
19                  direct testimony. A listing of these projects  
20                  follows:  
21

22                  Wood Pole Management - \$3,883,000  
23                  System Efficiency Feeder Rebuild - \$3,163,000  
24                  PCB Related Distribution Rebuilds - \$899,000  
25                  Power Transformer Distribution - \$1,750,000  
26                  Distribution - Cda East & North - \$500,000  
27                  Distribution - Pullman & Lewis Clark - \$500,000  
28                  System Wood Substation Rebuild - \$3,705,000  
29                  N. Moscow Increase Capacity - \$1,680,000  
30

31                  **Idaho Distribution Replacement Projects**  
32                  The Idaho specific Distribution equipment  
33                  replacements and minor rebuilds projects totaling  
34                  \$5.075 million that will transfer to plant-in-service  
35                  are described in Mr. Kinney's direct testimony. A  
36                  listing of these projects follows:  
37

38                  Electric Distribution Minor Blanket Projects -  
39                  \$3,235,000  
40                  Failed Electric Plant Distribution Line Relocation  
41                  - \$1,037,000  
42                  Distribution Line Relocation - \$803,000  
43

44                  **Washington Distribution Projects**

1 The following electric distribution projects are  
2 specific to the Washington jurisdiction and are  
3 directly assigned to that jurisdiction.  
4

5 Washington Distribution and Replacement Projects -  
6 \$23,022,000  
7 Feeder Automation Upgrades - \$2,501,000  
8 Distribution - Spokane North & West - \$500,000  
9 Millwood Sub Rebuild - \$3,000,000  
10 Metro feeder upgrade - \$498,000  
11 Spokane Electric Network Increase Capacity -  
12 \$1,763,000  
13 Pullman Smart Grid Demonstration Project -  
14 \$195,000  
15

16 **General (\$21.145 million - system):**

17  
18 **Security Initiative - \$500,000**

19 Primarily for physical security measures at office  
20 facilities including the Mission Street Campus and  
21 the Back-Up Control Center, substations and  
22 generating stations. The major expenditures for 2012  
23 and 2013 will be to continue installing an emergency  
24 alert system on floors two and one at the Mission  
25 Campus. Floors five, four and three have been  
26 installed previously.  
27

28 **Structures and Improvements - \$3,400,000**

29 This is a group of capital maintenance projects that  
30 Facilities Management coordinates at the Spokane  
31 Central Operating Facilities and Avista branch  
32 facilities - offices and service centers. For 2013,  
33 planned projects include: roof replacements, land  
34 acquisition for facility expansion, energy efficiency  
35 projects, security enhancement projects, asphalt  
36 overlays and replacement, construction of new storage  
37 buildings, as well as some capital repair projects in  
38 existing buildings.  
39

40 **Office Furniture - \$200,000**

41 This project is for the capital maintenance,  
42 improvements, and furniture for 50 plus Avista  
43 Offices and Service Centers (over 700,000 square feet  
44 total).  
45

46 **Stores Equipment - \$450,000**

1 Equipment utilized in warehouses throughout the  
2 service territory. This includes equipment such as  
3 forklifts, manlifts, shelving, cutting/binding  
4 machines, etc.

5  
6 **Tools, Lab & Shop Equipment - \$1,250,000**

7 Expenditures in this category include all large tools  
8 and instruments used throughout the Company for gas  
9 and/or electric construction and maintenance work,  
10 distribution, transmission, or generation operations,  
11 telecommunications, and some fleet equipment (hoists,  
12 winch, etc) not permanently attached to the vehicle.

13  
14 **HVAC Renovation Project - \$9,500,000**

15 The heating, ventilating, and air conditioning  
16 systems throughout the Spokane Central Operating  
17 Facilities are approximately fifty years old and are  
18 in need of replacement. In 2007, the Company  
19 initiated a multi-year HVAC renovation project that  
20 involves replacing central air handling units and  
21 distribution systems in three buildings - the Spokane  
22 Service Center, the general office building, and the  
23 cafeteria auditorium building. The building envelope  
24 of the general office building was also renovated  
25 with high efficiency glass and insulation. The  
26 project will also achieve asbestos abatement and life  
27 safety (fire sprinkler) additions. New controls will  
28 also be installed which will enable energy  
29 conservation. Present estimates indicate cost  
30 savings of approximately \$430,000 per year in energy  
31 use, a 36% reduction in energy costs once all phases  
32 have been completed, currently planned to be  
33 completed in 2013. The 2013 project will produce  
34 approximately \$28,632 per year (system) in reduced  
35 energy costs, which have been reflected a reduction  
36 to O&M costs.

37  
38 **Long Term Campus Re-Structuring Plan - \$5,000,000**

39 The campus restructuring plan is a 2-year, 3 phase  
40 plan to address critical parking and office space  
41 needs. Avista employees are forced to park on  
42 residential streets which sometimes disturbs our  
43 neighbors. Moreover, Avista does not meet the  
44 current city requirements for handicap and carpool  
45 parking spaces. The campus restructuring will create  
46 109 additional parking spaces for employees inside of

1 the Avista property. Avista is currently leasing  
2 office space for 75 employees that cannot fit into  
3 the current facility layout. In 2012, Avista will  
4 construct a \$4,500,000 - 30,000 sq. ft. contemporary  
5 warehouse to replace a warehouse that was designed to  
6 meet the needs of a 1950's utility. In 2013,  
7 Facilities will remodel the old warehouse to then  
8 accommodate 120 cubicles, meeting rooms, offices and  
9 restroom facilities. By remodeling the old  
10 warehouse, Avista will make wise use of the square  
11 footage and return employees to a central location.  
12 The budget for the warehouse renovation is  
13 \$5,000,000. The 3<sup>rd</sup> phase of the plan is to construct  
14 a 50 space parking lot on the Ross Court property  
15 adjacent to the Avista campus.  
16

17 **WSDOT Highway Preservation/Maintenance of Right of**  
18 **Ways - \$250,000**

19 In order to operate our electric system within State  
20 highway rights-of-way, the Company needs to  
21 preserve/maintain right-of-ways. Existing right of  
22 ways have expired and Avista must seek new agreements  
23 with the State.  
24

25 **Smart Grid Workforce Training Center - \$595,000**

26 Avista is partnering with several utilities and  
27 colleges in the region to develop a smart grid  
28 workforce training program over the next three years.  
29 As a result of this partnership Avista will be  
30 upgrading the Jack Stewart Training Center with a  
31 substation and distribution training facility for  
32 smart grid technology, updating Avista training  
33 programs for apprentices, journeymen and pre-line  
34 school students to incorporate smart grid technology;  
35 and developing several online curriculum offerings to  
36 be shared by utilities and colleges in Washington,  
37 Oregon, Idaho, Montana and Utah.  
38

39 **Transportation (\$6.639 million - system):**

40 **Transportation Equipment - \$6,639,000**

41 Expenditures are for the scheduled replacement of  
42 trucks, off-road construction equipment and trailers  
43 that meet the Company's guidelines for replacement  
44 including age, mileage, hours of use and overall  
45 condition. This also includes additions to the fleet



1 for new positions or crews working to support the  
2 maintenance and construction of our electric and  
3 natural gas operations.  
4

5 **Technology (\$27.950 million - system):**  
6

7 **Information Technology Refresh Blanket - \$9,974,000**

8 A program to replace obsolete technology according to  
9 Avista's refresh cycles that are generally driven by  
10 hardware/software manufacturer and industry trends to  
11 maintain business operations.  
12

13 **Information Technology Expansion Blanket - \$6,863,000**

14 A program to deliver technology associated with  
15 expansion of existing solutions. This includes  
16 technology expansion for the entire workforce,  
17 business process automation and increases in  
18 technology to support efficient business processes.  
19

20 **Enterprise Business Continuity - \$482,000**

21 Avista has developed an Enterprise Business  
22 Continuity Plan (EBCP) to facilitate emergency  
23 response and business continuity activities in  
24 fulfillment of our mission. The program supports the  
25 Enterprise Business Continuity objectives by  
26 providing a framework for emergency response,  
27 technology recovery, alternate facilities and  
28 business continuity activities. The program provides  
29 communications, escalation and operational procedures  
30 necessary for efficient response to events. Support  
31 of the Enterprise Business Continuity Plan mitigates  
32 risk and minimizes the impact on the shareholders,  
33 customers, employees, and the community during and  
34 following an incident requiring activation of the  
35 EBCP. Through the development and maintenance of  
36 standardized mission critical plans and comprehensive  
37 alternate facilities planning, exercises and testing,  
38 the response, recovery and restoration efforts are  
39 synchronized, which in turn, lowers the risk of  
40 direct, indirect, tangible or intangible losses.  
41 Through on-going development, maintenance, review,  
42 and testing of the critical alternate operating  
43 procedures in support of critical business processes,  
44 process and procedure gaps are identified. This  
45 process will ensure the readiness of systems,  
46 procedures, processes, and people during emergency

1 operations and provide an environment of constant  
2 improvement.

3  
4 **IT for Facilities Projects - \$430,000**

5 This project is for the additional technology  
6 required to support remodeling or other facility  
7 work. The IT Facilities Projects include the  
8 following: Second Floor Conference Room Remodel,  
9 Coeur d'Alene CPC Remodel, CSS Facility Project,  
10 Fleet Services Audio Visual Equipment Installation,  
11 IT for CIS/EAM Project Workspace and Steam Plant  
12 Facility Cubicle Additions.

13 **Technology Projects Minor Blanket - \$560,000**

14 This item is intended to be used for small technology  
15 projects. These projects are small items that  
16 provide for improvements in how Avista provides  
17 services to our customers. Examples of project  
18 approved under this program are adding new features  
19 and functions to the Claims system, adding an  
20 additional module to the Rate Software product,  
21 adding additional software for Apprentice Craft  
22 training and adding additional features to the  
23 Contract Management system.

24  
25 **Microwave Replacement Project - \$1,523,000**

26 The project is designed to replace the aging and no  
27 longer supported microwave equipment with a supported  
28 technology. These systems support the communication  
29 for protection and relaying of the electrical  
30 transmission systems that allow the reliable delivery  
31 of electricity throughout our service territory.

32  
33 **Next Generation Radio - \$7,593,000**

34 This project is refreshing Avista's 20 year old Land  
35 Mobile Radio (LMR) system that is used for critical  
36 crew communications during outage restoration and  
37 daily operations of maintaining the electric and gas  
38 distribution and transmission systems. Avista  
39 continues to maintain a private Land Mobile Radio  
40 system because the offerings available from public  
41 providers cannot provide communication throughout our  
42 rural service territory and as a portion of our  
43 nation's critical infrastructure it is imperative  
44 that Avista have a communication system that will  
45 operate in the event of a disaster to help safeguard

1 the general public. The driver for this project is a  
2 mandate from the Federal Communications Commission  
3 (FCC). The FCC has, through Rule Making and Order  
4 no. RM-9332 release date December 23, 2004, ruled  
5 that all licensees in the Industrial/Business Radio  
6 Pool operating in the 150-174 MHz and 421-512 MHz  
7 bands migrate to spectrum efficient narrowband  
8 technology. Failure to act would result in violation  
9 of the FCC Narrow banding mandate (Rule 9332) as  
10 quoted from the order "Operation in violation of the  
11 Commission's rules may subject licensees to  
12 appropriate enforcement action, including  
13 admonishments, license revocation, and/or monetary  
14 forfeitures of up to \$16,000 for each such violation  
15 or each day of a continuing violation and up to  
16 \$112,500 for any single act or failure to act."

17  
18 **DIMP Infrastructure - \$525,000**

19 This project is for adding functionality to the Gas  
20 Compliance Application to meet the mandated  
21 requirements of the Distribution Integrity Management  
22 Program (DIMP).

23  
24 **Jackson Prairie Storage (\$1.000 million - system):**

25 **Jackson Prairie Storage Project - \$1,000,000**

26 These projects include various capital improvements  
27 that Avista and its partners will complete at Jackson  
28 Prairie facility in 2013.

29  
30 **Natural Gas Distribution (\$23.202 million - system):**

31 **Gas Reinforce - Minor Blanket - \$800,000**

32 This annual project will reinforce portions of the  
33 existing gas system to ensure continued reliable  
34 service during a design day for areas that have had  
35 low pressure problems due to increased growth and/or  
36 system demand. This project will identify and  
37 install new sections of gas main to improve the  
38 operating reliability and performance of the gas  
39 distribution system. Execution of this program on an  
40 annual basis will ensure the continuation of reliable  
41 gas service that is of adequate pressure and  
42 capacity.

43



1 replacement of obsolete facilities, replacement of  
2 main to improve cathodic performance, and projects to  
3 improve public safety and/or improve system  
4 reliability.

5  
6 **Isolated Steel Replacement - \$2,818,000**

7 The Company is implementing a special cathodic  
8 protection program for the purpose of finding and  
9 addressing isolated steel in its natural gas piping  
10 systems.

11  
12 **Over Built Pipe Replacement Blanket - \$500,000**

13 This annual project will replace sections of existing  
14 gas piping that have experienced encroachment or have  
15 been overbuilt. It will address the replacement of  
16 sections of gas main that no longer can be operated  
17 safely and will identify and replace sections of main  
18 to improve public safety. All types of overbuilds  
19 will be addressed with the primary focus of the  
20 project being overbuilds in manufactured home  
21 developments.

22  
23 **Reinforce - Chase Rd Gate Station in Post Falls,**  
24 **Idaho - \$2,102,000**

25 This project consists of reinforcing the Rathdrum  
26 and greater Coeur d'Alene area by installing a new  
27 gate station near Chase Rd and extending high  
28 pressure main to reinforce the existing Rathdrum/CDA  
29 high pressure distribution system. Reinforcement of  
30 the system is required to continue to provide  
31 reliable service to the Rathdrum and greater CDA  
32 area. Additionally, the addition of the new gate  
33 station will provide for future growth within the  
34 area around Chase Rd., Post Falls ID.

35  
36 **Aldyl A Pipe Replacement - \$8,250,000**

37 This project is a Washington and Oregon Distribution  
38 project in 2012 and 2013. The Company is undertaking  
39 a twenty-year program to systematically remove and  
40 replace select portions of the DuPont Aldyl-A medium  
41 density polyethylene pipe in its natural gas  
42 distribution system in the States of Washington,  
43 Oregon and Idaho.

44

**IV. SUMMARY OF ADJUSTMENTS**

**Q. What was the net impact to electric rate base for the capital adjustments pro formed in this case?**

A. Idaho Electric net rate base for capital investment increased \$31,750,000, from 2011 AMA basis of \$601,146,000 to 2013 AMA basis of \$632,896,000. Table 2 below summarizes the adjustments included in the case.

**Table 2**

(\$000's)	Adjustment 1		Adjustment 2			Adjustment 3			Pro Formed Rate Base 2013 AMA
	Rate Base 2011 AMA	Adjust 2011 to EOP Basis	Rate Base 12/31/11 EOP	Adjust 12/31/11 Vintage to EOP	Capital Additions to 12/31/12 EOP	Adjust 12/31/11 Vintage to 2013 AMA	2012 Capital Additions to 2013 AMA	2013 Capital Additions to 2013 AMA	
Plant	\$ 1,084,252	\$ 21,703	\$ 1,105,955	\$ -	\$ 56,962	\$ -	\$ -	\$ 21,143	\$ 1,184,060
A/D	(374,808)	(8,832)	(383,640)	(30,945)	(1,193)	(15,710)	(1,651)	(477)	(433,616)
DFIT	(108,298)	(3,407)	(111,705)	(2,988)	(1,132)	(489)	(778)	(456)	(117,548)
Rate Base	<u>\$ 601,146</u>	<u>\$ 9,464</u>	<u>\$ 610,610</u>	<u>\$ (33,933)</u>	<u>\$ 54,637</u>	<u>\$ (16,199)</u>	<u>\$ (2,429)</u>	<u>\$ 20,210</u>	<u>\$ 632,896</u>

**Q. What was the net impact to natural gas rate base for the capital adjustments pro formed in this case?**

A. Idaho Natural gas net rate base for capital investment increased \$2,899,000, from 2011 AMA Basis of \$100,371,000 to 2013 AMA Basis of \$103,270,000. Table 3 below summarizes the adjustments included in the case.

1 **Table 3**

(\$000's)	Adjustment 1			Adjustment 2		Adjustment 3			Pro Formed Rate Base 2013 AMA
	Rate Base 2011 AMA	Adjust to EOP Basis	Rate Base 12/31/11 EOP	Adjust 12/31/11 Vintage to 12/31/12 EOP	2012 Capital Additions to 12/31/12 EOP	Adjust 12/31/11 Vintage to 2013 AMA	2012 Capital Additions to 2013 AMA	2013 Capital Additions to 2013 AMA	
Plant	\$ 179,866	\$ 2,142	\$ 182,008	\$ -	\$ 11,285	\$ -	\$ -	\$ 2,596	\$ 195,889
A/D	(57,914)	(1,963)	(59,877)	(5,325)	(252)	(2,902)	(382)	(86)	(68,824)
DFIT	(21,581)	(420)	(22,001)	(1,018)	(241)	(256)	(187)	(92)	(23,795)
Rate Base	<u>\$ 100,371</u>	<u>\$ (241)</u>	<u>\$ 100,130</u>	<u>\$ (6,343)</u>	<u>\$ 10,792</u>	<u>\$ (3,158)</u>	<u>\$ (569)</u>	<u>\$ 2,418</u>	<u>\$ 103,270</u>

2

3 **Q. What was the approach to computing the pro forma**  
4 **adjustments for investment in capital projects?**

5 A. The Company used the same general approach that  
6 was used in the two previous general rate cases. Company  
7 witness Ms. Andrews includes the following four  
8 adjustments:

9 2011 Capital Adjustment - Adjusts the 2011 historical  
10 period rate base stated on an AMA basis to an EOP basis.  
11 The revenue-producing distribution plant for the 2011  
12 capital additions was not adjusted to EOP, to maintain the  
13 matching of revenues and costs associated with these  
14 assets.

15 2012 Capital Adjustment - First, the plant that was  
16 in service at December 31, 2011, was depreciated through  
17 2012, adjusting accumulated depreciation and DFIT to a  
18 December 31, 2012 EOP basis. Second, 2012 capital

1 additions, excluding the revenue-producing distribution  
2 plant was pro formed on a December 31, 2012 EOP basis.

3 2013 Capital Adjustment - First, the plant that was  
4 in service at December 31, 2011, was depreciated through  
5 2013, adjusting accumulated depreciation and DFIT to a  
6 2013 AMA basis. Second, the 2012 pro formed capital  
7 additions were depreciated through 2013, adjusting  
8 accumulated depreciation and DFIT to a 2013 AMA basis.  
9 Third, 2013 capital additions, excluding the revenue-  
10 producing distribution plant were pro formed on a 2013 AMA  
11 basis.

12 **Q. What other impact does the 2012 and 2013 capital**  
13 **additions have in this case in addition to the rate base**  
14 **impact?**

15 A. Depreciation expense has been computed for the  
16 2012 and 2013 plant vintages for the pro forma rate year  
17 on an AMA basis for 2013.

18 **Q. How were the offsets determined for the pro**  
19 **formed plant investment?**

20 A. Each capital addition was analyzed to determine  
21 any offsets (e.g. reduced O&M costs, reduced load losses,  
22 etc.). Maintenance records were reviewed to determine  
23 whether any specific maintenance costs were incurred in



1 the test period that would be reduced or eliminated by the  
2 investment at the facility. For transmission projects,  
3 analyses were conducted to determine the amount of  
4 potential load loss savings that would be achieved. Those  
5 costs were quantified and included as a reduction to O&M  
6 costs in the O&M Savings restating adjustment included by  
7 Ms. Andrews in the revenue requirement.

8 In addition, the output from generation assets is  
9 included in the Aurora power cost model. Therefore, to  
10 the extent that the additional investments serve to either  
11 preserve or increase generation from the generation  
12 projects, the benefits are reflected in the Aurora model.

13 **Q. What is the rationale behind the removal of**  
14 **capital expenditures for connecting new customers?**

15 A. The pro forma capital expenditures for 2012 and  
16 2013 that the Company included in this filing excludes  
17 distribution related capital expenditures made that are  
18 associated with connecting new customers to the Company's  
19 system. The Company recognizes the fact that new  
20 customers provide incremental revenue that helps offset  
21 the revenue requirements of the distribution related  
22 capital additions that the Company incurs to provide  
23 service to those customers. The adjustments discussed

1 above completely eliminated the AMA 2011, the EOP 2012,  
2 and the AMA 2013 capital activity related to new customer  
3 connections in order to avoid an unintended mismatch of  
4 revenues exceeding the cost to serve customers.

5

6 **V. DEPRECIATION STUDY**

7 **Q. Why did Avista have a depreciation study**  
8 **performed?**

9 A. Avista hired Gannett Fleming, Inc. to undertake  
10 a depreciation study of its depreciable electric, gas and  
11 common plant in service as of December 31, 2010<sup>6</sup> for plant  
12 excluding transportation vehicles, and for transportation  
13 vehicles as of December 31, 2011. The Summary of the  
14 study is included as Exhibit 11, Schedules 5 and 6. The  
15 objective of this assignment was to recommend depreciation  
16 rates to be utilized by Avista for accounting and  
17 ratemaking purposes. Also, it is sound accounting  
18 practice to periodically update depreciation rates to  
19 recognize additions to investment in plant assets and to  
20 reflect changes in asset characteristics, technology,  
21 salvage, removal costs, life span estimates and other

---

<sup>6</sup> The studies were completed by Gannett Fleming, Inc. in 2012. The Company used the depreciation rates from these studies and applied them to the plant balances at June 30, 2012, to compute the depreciation study impact.

1 factors that impact depreciation rate calculations. The  
2 Company last changed its depreciation rates in Idaho  
3 effective January 1, 2008, in accordance with Order No.  
4 30498 dated February 6, 2008, issued in Case Nos. AVU-E-  
5 07-11 and AVU-G-07-03. The depreciation rates approved by  
6 the Commission were developed from a study based on  
7 depreciable plant balances at December 31, 2006. The  
8 Company typically conducts depreciation studies at  
9 approximately five-year intervals.

10 **Q. What is the main purpose of a depreciation**  
11 **study?**

12 A. The objective of the study was to arrive at  
13 depreciation rates to be utilized by Avista for accounting  
14 and ratemaking purposes. The annual accrual rates  
15 proposed in this filing were calculated in accordance with  
16 the straight-line method of depreciation, using the  
17 average service life procedures and the remaining life  
18 basis, based on estimates which reflect considerations of  
19 historical evidence and expected future conditions.

20 **Q. Why is depreciation especially important to a**  
21 **utility?**

22 A. An electric and natural gas utility is very  
23 capital intensive; that is, it requires a tremendous

1 investment in generation, transmission and distribution  
2 equipment, with long lives, in order to provide service to  
3 customers. Thus, the annual depreciation of this  
4 equipment is a major item of expense to the utility.  
5 Regulated prices are expected to allow the utility to  
6 fully recover its operating costs, earn a fair return on  
7 its investment and equitably distribute the cost of the  
8 assets to the customers who are receiving service from  
9 these facilities. If depreciation rates are established  
10 at an unreasonable low or high level for ratemaking  
11 purposes, the utility will either over or under recover  
12 its operating costs in the appropriate period, which will  
13 shift either costs or benefits from current customers to  
14 future customers.

15 **Q. Please explain the concept of depreciation.**

16 A. There are several definitions of depreciation.  
17 The following definition is referenced from the American  
18 Institute of Certified Public Accountants<sup>7</sup>:

19 *Depreciation accounting is a system of*  
20 *accounting which aims to distribute*  
21 *the cost or other basic value of*  
22 *tangible capital assets, less salvage*  
23 *(if any), over the estimated useful*  
24 *life of the unit (which may be a group*

---

<sup>7</sup> American Institute of Certified Public Accountants by the Committee on Terminology, "Accounting Terminology Bulletin," Review and Resume Number 1(1953).

1           of assets) in a systematic and  
2           rational manner. It is a process of  
3           allocation, not of valuation.  
4           Depreciation for the year is the  
5           portion of the total charge under such  
6           a system that is allocated to the  
7           year. Although the allocation may  
8           properly take into account occurrences  
9           during the year, it is not intended to  
10          be a measurement of the effect of all  
11          such occurrences.  
12

13           The actual payment for utility plant assets occurs in  
14          the period in which it is acquired through purchase or  
15          construction. Depreciation accounting spreads this cost  
16          over the useful life of the property. The fundamental  
17          reason for recording depreciation is to provide for  
18          accurate measurement of a utility's results of operations.  
19          Capital investments in the buildings, plant, and equipment  
20          necessary to provide natural gas and electric service are  
21          essentially a prepaid expense, and annual depreciation is  
22          the part of those expenses applicable to each successive  
23          accounting period over the service life of the property.  
24          Annual depreciation is an important and essential factor  
25          in informing investors and others of a company's periodic  
26          income. If it is omitted or distorted, a company's  
27          periodic income statement is distorted and would not meet  
28          required accounting and reporting standards.

1           **Q.    What other key terms are used in the**  
2 **depreciation study?**

3           A.    These definitions are as follows:

4    • Service Value - The difference between original cost and  
5 net salvage of utility plant.

6    • Net Salvage - The salvage value of property retired less  
7 the cost of removal.

8    • Salvage Value - The amount received for property that  
9 has been retired, less any cost incurred in connection  
10 with the sale or in preparing the property for sale; or,  
11 if retained, the amount at which the material  
12 recoverable is chargeable to materials and supplies  
13 (inventory), or other appropriate account.

14   • Cost of Removal - The cost of demolishing, dismantling,  
15 tearing down or otherwise removing utility plant,  
16 including the cost of transportation and handling  
17 incidental thereto.

18   • Service Life - The time between the date utility plant  
19 is includible in utility plant in service and the date  
20 of its retirement.

21 **STUDY RESULTS AND DETAILS**

22           **Q.    Please summarize the phases and methods used in**  
23 **the depreciation study?**

1           A.    The study consisted of the following phases:

2           Phase One estimates the service life and net salvage  
3 characteristics for each depreciable group. This was done  
4 by compiling historical plant data and analyzing it to  
5 determine historical trends of survivor and net salvage  
6 characteristics. This phase also involves obtaining  
7 additional information from the Company's personnel  
8 relating to operations of the plant and making judgments  
9 of average service life and net salvage characteristics.

10          Phase Two calculates the composite remaining lives  
11 and annual depreciation accrual rates. This phase was done  
12 by using the straight-line remaining life method, using  
13 remaining lives weighted consistent with the average  
14 service life procedure.

15          **Q.    What were the changes in electric depreciation**  
16 **rates that were recommended as a result of the study?**

17          A.    Following is a table that shows the system  
18 existing rates and the recommended rates:

	<u>Depreciation Rates</u>	
	<u>Existing %</u>	<u>Recommended %</u>
19		
20		
21	<u>Functional Electric Group</u>	
22	Steam Production Plant	2.74           1.93
23	Hydraulic Production Plant	2.14           1.83
24	Other Production Plant	3.01           3.08
25	Transmission Plant	2.05           1.82
26	Distribution Plant	2.71           2.91
27	General Plant	7.12           7.20
28	Transportation Vehicles	2.86           8.92
29		

1           **Q.    What does that represent in terms of a**  
2 **percentage change in depreciation expense?**

3           A.    By utilizing the new rates recommended in the  
4 study and applying them to system plant (excluding  
5 transportation vehicles) balances for the twelve-months-  
6 ended June 30, 2012, Idaho electric's portion of  
7 depreciation expense increased by approximately .11%.

8           **Q.    Would you summarize the findings and**  
9 **recommendations of the depreciation study using the**  
10 **functional groups listed above?**

11          A.    Yes.    The composite rate for electric property  
12 excluding transportation vehicles under the study changed  
13 from 2.60% to 2.43%.    As a group, average service life  
14 changes were mostly increases and Net salvage increased.

15          Idaho electric depreciation expense increased a net  
16 of \$475,351 primarily due to increased expense of \$439,156  
17 for Transportation Vehicles. Also, the increase in expense  
18 of \$1,849,642 for distribution plant, decreased expense of  
19 \$1,374,479 for generation plant and decrease of \$405,633  
20 for transmission plant contributed to the overall  
21 increase.    For generation plant, Steam Production Plant  
22 depreciation expense decreased due to minor changes in net  
23 salvage and estimated service lives, resulting in an



1 increase in the remaining service life. Hydraulic  
2 Production Plant expense decreased primarily due to the  
3 Noxon Rapids facility, which saw increased levels of  
4 negative net salvage offset by increased expected service  
5 lives. Other Production Plant expense increased primarily  
6 due to the Coyote Springs facility, which saw a decrease  
7 in service lives, as well as, an increase in negative net  
8 salvage. Transmission Plant Expense decreased due to  
9 increased service lives. Details of the average service  
10 life and net salvage by FERC account are listed in Exhibit  
11 11, Schedule 4.

12 The increase in the transportation equipment rate  
13 from 2.86% to 8.92% is mostly due to the fact that it has  
14 been more than 20 years since the depreciation rates on  
15 mileage-based transportation vehicles has been reviewed.  
16 Also, when reviewing the Company's historical mileage-  
17 based rates, the consultant categorized the equipment into  
18 new groups for analysis purposes, and for purposes of  
19 using a straight-line method. When the equipment was  
20 analyzed in these new groups, it appeared that the Company  
21 was depreciating transportation vehicles at a slower rate  
22 than the peer utilities included in the analysis and  
23 therefore, the rate was adjusted.

1 Q. What were the changes in natural gas  
2 depreciation rates that were recommended as a result of  
3 the study?

4 A. Following is a table that shows the system  
5 existing rates and the recommended rates:

	<u>Depreciation Rates</u>	
	<u>Existing %</u>	<u>Recommended %</u>
6 <u>Functional Gas Group</u>		
7		
8		
9 Underground Storage Plant	1.83	1.53
10 Distribution Plant	2.35	2.48
11 General Plant	4.70	4.52
12 Transportation Vehicles	2.86	8.92
13		

14 Q. What does that represent in terms of a  
15 percentage change in depreciation expense?

16 A. By utilizing the new rates recommended in the  
17 study and applying them to system plant balances  
18 (excluding transportation vehicles) for the twelve months  
19 ended June 30, 2012, Idaho natural gas depreciation  
20 expense increased by approximately .96%.

21 Q. Would you summarize the findings and  
22 recommendations of the depreciation study for natural gas  
23 plant?

24 A. Yes. The composite rate for natural gas  
25 property under the study changed from 2.37% to 2.63%. As  
26 a group, average service life changes were mostly  
27 decreases. Net salvage changes were mostly decreases due

1 to increased levels of cost of removal. Idaho natural gas  
2 depreciation expense increased \$478,513 primarily due to  
3 increased expense of \$235,199 for distribution plant and  
4 increased expense of \$162,201 for transportation vehicles.

5 **Q. Is the Company proposing to change the**  
6 **depreciation methodology for any of its assets categories?**

7 A. Yes. The Company is proposing to switch the  
8 depreciation method applicable to specific classes of  
9 transportation equipment from mileage-based depreciation  
10 rates to straight-line depreciation rates. The Company is  
11 proposing to do this for several reasons. The prior  
12 depreciation studies and depreciation rate modifications  
13 have not included changes to the mileage-based  
14 depreciation rates applicable to certain transportation  
15 equipment. It has been many years since the depreciation  
16 rates for certain transportation assets have been studied  
17 and they need to be updated. According to the  
18 depreciation consultant, straight-line depreciation for  
19 transportation equipment is the standard method being used  
20 by other utilities. Moreover, Avista installed a new  
21 computer software system in July 2012, to calculate  
22 depreciation, and the new software is not designed to use  
23 mileage-based depreciation rates. Modifying the software

1 to accommodate mileage-based depreciation rates would  
2 increase internal costs and inefficiencies.

3 The Company has included depreciation rates for  
4 transportation vehicles in Exhibit 11, Schedule 6. The  
5 Company accounts for transportation depreciation expense  
6 by allocating the overall costs to capital and to expense  
7 through a pooling process based on the actual usage of the  
8 vehicle on specific projects. The Idaho electric share of  
9 the depreciation expense increase is \$439,156 and the  
10 Idaho natural gas increase is 162,202. The Idaho electric  
11 capital increase is \$619,830 and the Idaho natural gas  
12 capital increase is \$124,776, as shown in Exhibit11,  
13 Schedule 4.

14 **Q. Is the Company proposing a depreciation rate**  
15 **change to a new type of asset?**

16 **A. Yes.** The Company is in the process of converting  
17 to a new customer service information system (CIS). The  
18 first phase of the CIS system is planned to go into  
19 service in 2013. Typically, new software added to the  
20 Company's books has a life of 5 years. However, due to  
21 the dollar magnitude of this project, spanning over  
22 several years and over several areas of the Company, a  
23 revised rate that is similar to the trend with other

1 utilities undergoing the same type of system, has been  
2 recommended by the Company's consultant. The Company  
3 requests that the Commission approve a depreciable life of  
4 15 years for the new system, with a depreciation rate of  
5 6.6 percent. These types of assets are generally  
6 amortized over their useful life which, in this case is  
7 best represented by 15 years. This is discussed in the  
8 study performed by Gannett Fleming, Inc, provided in  
9 Exhibit 11, Schedule 6.

10 **Q. Is it important to maintain uniform depreciation**  
11 **rates on common plant by the Company's three**  
12 **jurisdictions?**

13 A. Yes. Avista has made a similar depreciation  
14 filing with the Washington Utilities and Transportation  
15 Commission and the Public Utility Commission of Oregon.  
16 It is important that the Company maintain uniform plant  
17 accounts and depreciation rates on common plant that gets  
18 allocated to the various services and jurisdictions in  
19 which the Company operates. In the event different  
20 depreciation rates or methods were to be ordered, it would  
21 result in multiple sets of depreciation accounts and  
22 records that would need to be adjusted annually for  
23 changes in allocation factors, which would impose a costly

1 administrative burden on the Company and unnecessary  
2 expense for the Company's ratepayers.

3 **Q. What is the impact of the proposed changes in**  
4 **depreciation rates?**

5 A. The Pro Forma Depreciation Adjustment reflects  
6 an increase in electric depreciation expense due to the  
7 utilization of new depreciation rates that were the result  
8 of the detailed depreciation study performed by Gannett  
9 Fleming, Inc., explained earlier. The effect of this  
10 adjustment is to decrease Idaho electric operating income  
11 before federal income tax by \$475,351. The same  
12 adjustment for natural gas operations is to decrease Idaho  
13 operating income before federal income tax by \$478,512.  
14 These amounts are calculated on Exhibit 11, Schedule 4  
15 (Depreciation Study - EOP Adjustment Summary).

16

17 **VI. CONCLUSION**

18 **Q. What is the impact of the restating and pro**  
19 **forma capital investment adjustments?**

20 A. The proposed adjustments will result in a closer  
21 matching of revenues to cost of service at the time new  
22 rates go into effect at the conclusion of this general  
23 rate proceeding. Without the proposed adjustments, the

1 Company will not have the opportunity to earn its allowed  
2 rate of return on investment during the rate year.

3 **Q. Does this conclude your pre-filed direct**  
4 **testimony?**

5 A. Yes, it does.

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**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

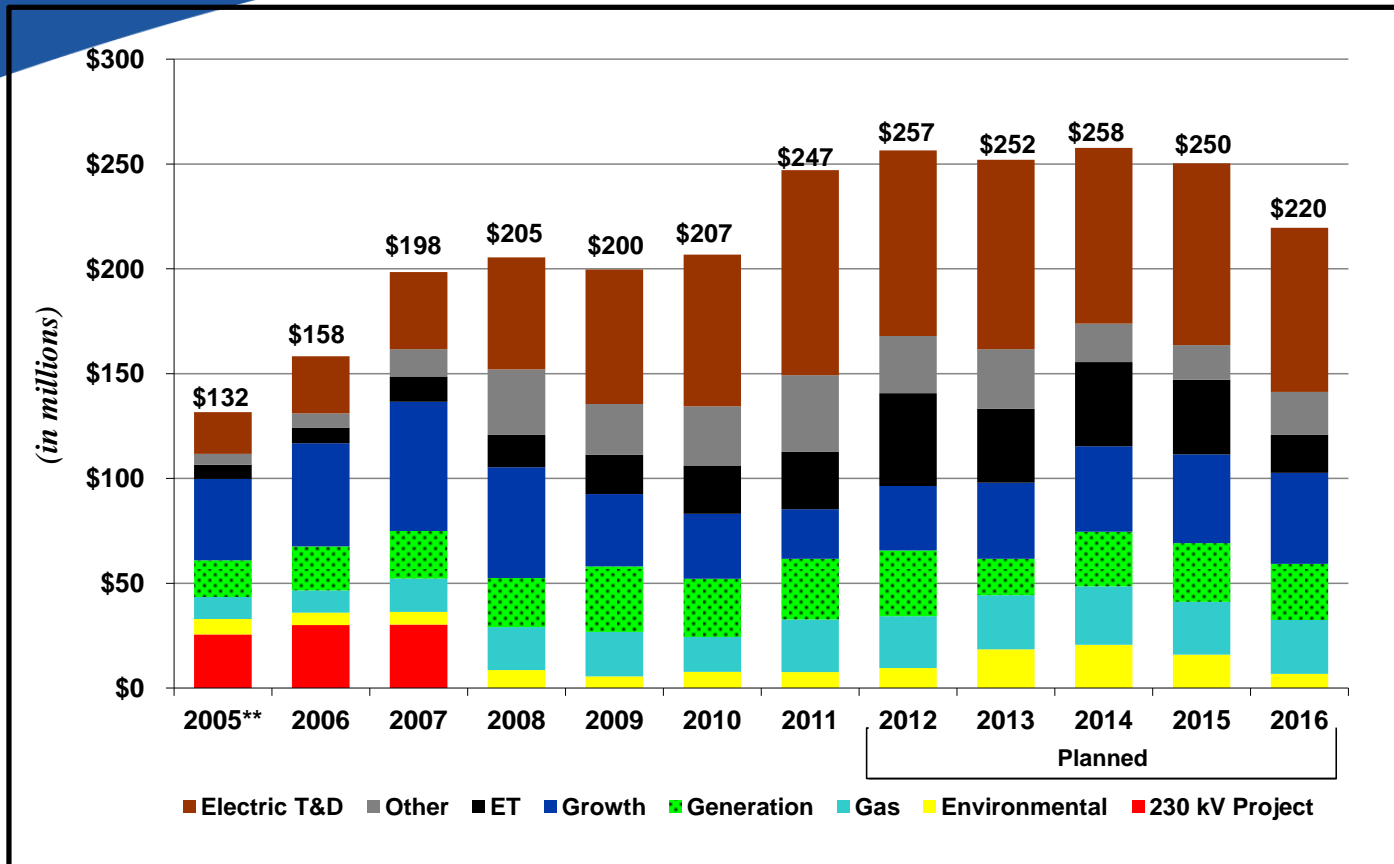
IN THE MATTER OF THE APPLICATION ) CASE NO. AVU-E-12-08  
OF AVISTA CORPORATION FOR THE ) CASE NO. AVU-G-12-07  
AUTHORITY TO INCREASE ITS RATES )  
AND CHARGES FOR ELECTRIC AND )  
NATURAL GAS SERVICE TO ELECTRIC ) WORKPAPERS  
AND NATURAL GAS CUSTOMERS IN THE ) OF  
STATE OF IDAHO ) DAVE B. DEFELICE  
)

FOR AVISTA CORPORATION

(ELECTRIC AND NATURAL GAS)

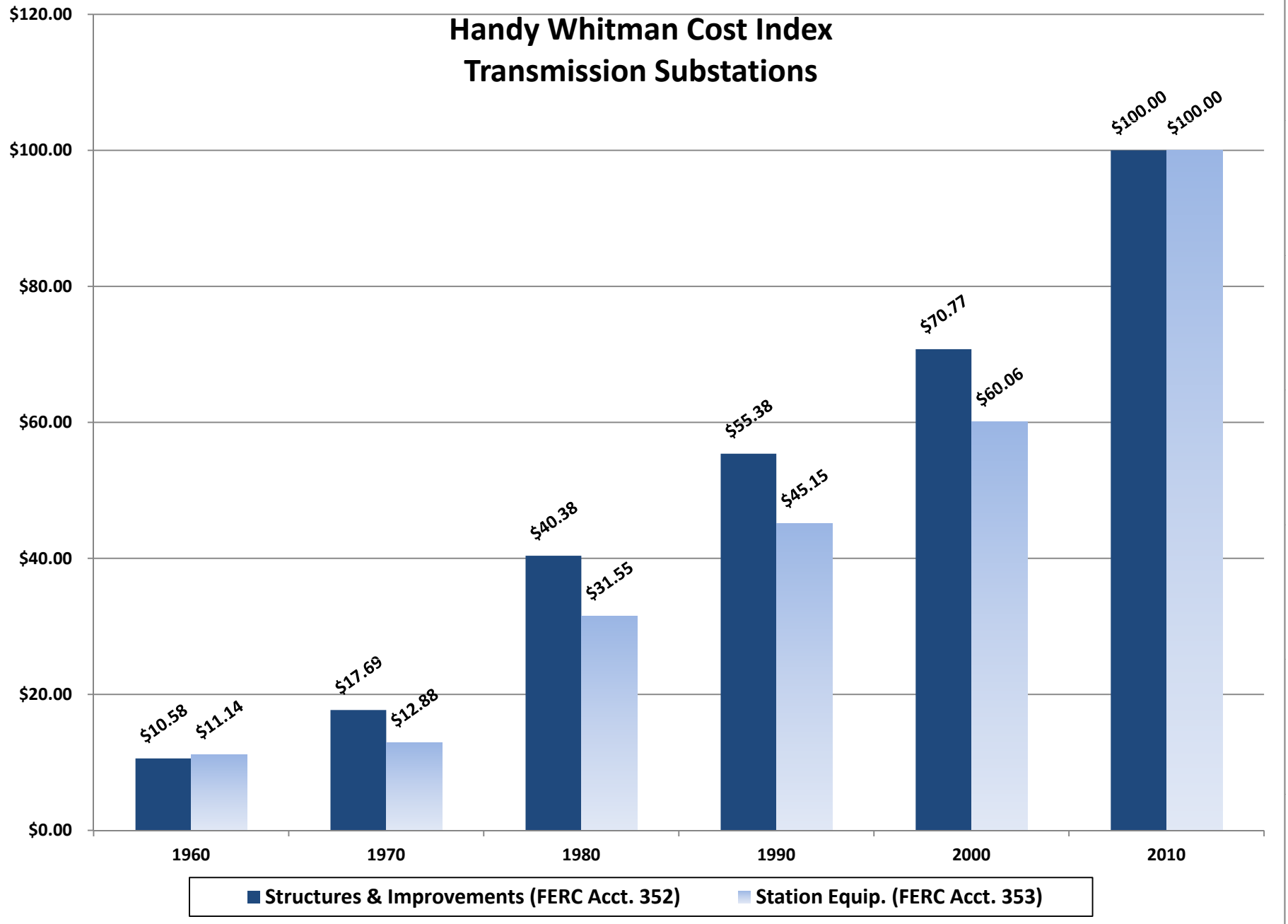


## Capital Expenditures

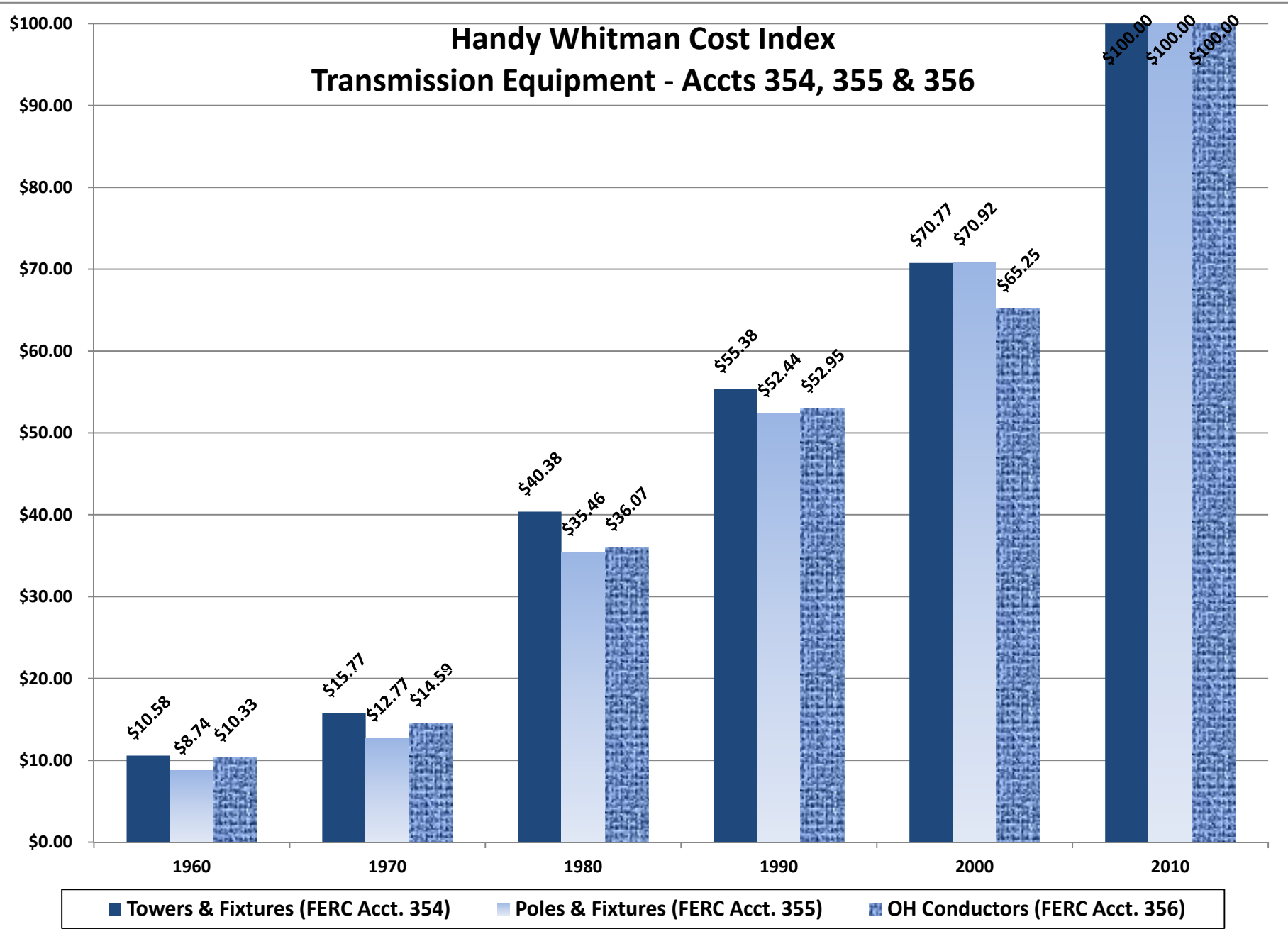


\*\* 2005 excludes \$57.5 for the purchase of the second half of Coyote Springs 2 and \$17.8 for the office building purchase.

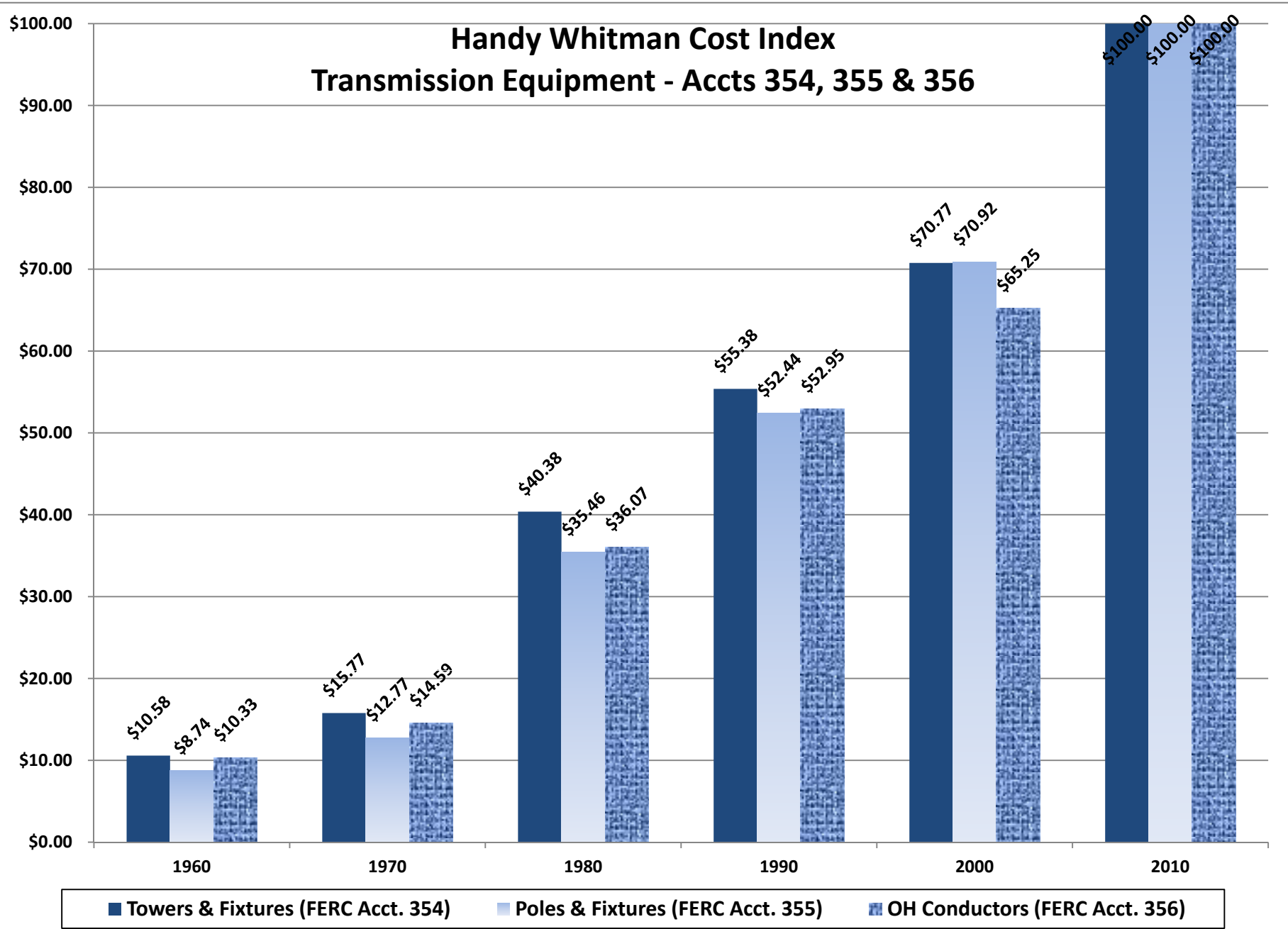
## Handy Whitman Cost Index Transmission Substations



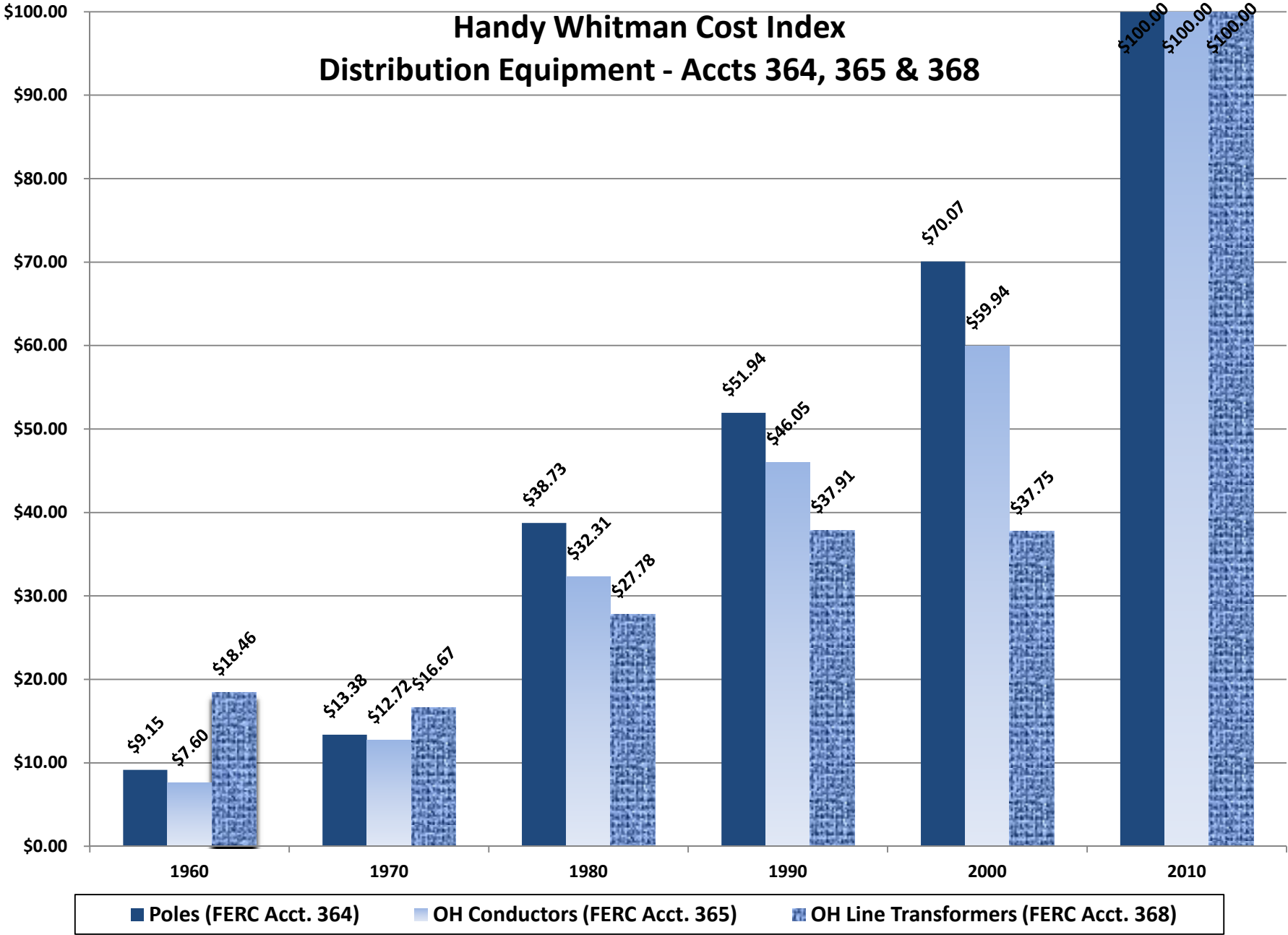
## Handy Whitman Cost Index Transmission Equipment - Accts 354, 355 & 356



## Handy Whitman Cost Index Transmission Equipment - Accts 354, 355 & 356



## Handy Whitman Cost Index Distribution Equipment - Accts 364, 365 & 368



# Avista 2012 Capital Additions Detail (System)

	\$ (000's)		\$ (000's)
<b>Generation:</b>		<b>General:</b>	
Thermal - Coyote Springs Capital Projects	4,030	Security Initiative	500
Thermal - Coyote Springs LTSA Cash Accrual	5,100	Structures & Improvements	5,757
Thermal - Colstrip	3,154	Office Furniture	520
Hydro - Noxon Rapids Unit 4 Runner Upgrade	8,300	Stores Equip	450
Hydro - Base Hydro	1,440	Tools Lab & Shop Equipment	1,250
Hydro - Regulating Hydro	2,081	COF HVAC Improvement	4,300
Thermal - Kettle Falls Capital Projects	4,245	Dollar Rd land purchase & facility expansion	2,500
Hydro - Little Falls Powerhouse Redevelopment	600	Long-term Campus Re-Structuring Plan	4,500
Hydro - Post Falls Intake Gate Replacement	4,688	WSDOT Highway Franchise Consolidation	250
Hydro - Clark Fork Implement PME Agreement	3,339		<u>20,027</u>
Hydro - Spokane River Implementation (PM&E)	2,805		
Other Small	321	<b>Transportation:</b>	
	<u>40,103</u>	Transportation Equipment	<u>11,293</u>
		<b>Technology:</b>	
<b>Electric Transmission:</b>		Information Technology Refresh Blanket	9,974
Spokane/CDA relay upgrade	900	Information Technology Expansion Blanket	6,863
SCADA Replacement	1,310	Enterprise Business Continuity	496
System Replace/Install Capacitor Bank	2,000	IT for Facilities projects	430
Bronx-Cabinet 115 kV rebuild/reconductor	2,500	Technology Projects Minor Blanket	560
Power Transformers - Transmission	952	Moducom Replacement (RTCCS)	3,805
Thornton 230 kV Switching Station	4,350	Microwave Replacement with Fiber	664
Colstrip Transmission	410	DIMP Infrastructure	290
Tribal Permits	325	Next Generation Radio	14,125
Moscow city-N Lewiston 115 kV Reconductor	2,500	High Voltage Protection Upgrade	2,147
Burke-Thompson A&B 115 kV Reconductor	2,500		<u>39,354</u>
Millwood 115 kV Substation Rebuild	2,000	<b>Gas Storage:</b>	
Noxon-Hot Springs 230 kV Line Re-route	500	Jackson Prairie Storage	<u>630</u>
Transmission Minor Rebuilds	2,370	<b>Natural Gas Distribution:</b>	
Power Circuit Breakers	1,200	Gas Reinforce-Minor Blanket	975
Hawai 230 kV Breaker Replacement	614	Replace Deteriorating Gas System	800
Asset Management Replacement	3,479	Regulator Reliable - Blanket	400
Other Small	250	Gas Replace-St&Hwy	2,200
	<u>28,160</u>	Cathodic Protection-Minor Blanket	1,000
<b>Electric Distribution:</b>		Gas Distribution Non-Revenue Blanket	4,571
Wood Pole Management	13,025	Isolated Steel Replacement	1,700
System Efficiency Feeder Rebuilds - WA	7,371	Aldyl-A Pipe Replacement	5,000
PCB Related Distribution Rebuilds	3,812	Overbuilt Pipe Replacement Blanket	500
Distribution Spokane North and West - WA	1,910	Gas Telemetry	650
System Dist Reliability Improve worst feeders	1,950	Replacement - 6" PE (Idaho)	1,250
Millwood Sub Rebuild - WA	1,000	Old Hwy 95 Relocation (Idaho)	3,001
Power Transformers - Distribution	1,450	Klamath Falls Lateral (Oregon)	2,500
Pullman (Turner) Substation Rebuild - WA	609	Other Small	116
Metro feeder upgrade - WA	502		<u>24,663</u>
Wood Substation Rebuild - Orin, WA	300	<b>Total Non-Revenue Capital</b>	<u>229,353</u>
Elect Distribution Minor Blanket	8,300	Growth/Revenue - Producing	<u>30,789</u>
Failed Electric Plant	2,200		
Distribution Line Relocation	1,900	<b>Total Capital Additions in 2012</b>	<u>260,142</u>
Electric Underground Replacement	1,792		
Spokane Electric Network Increase Capacity - WA	1,650		
Spokane Smart Circuit - WA	5,400		
Pullman Smart Grid Demonstration Project - WA	6,300		
Smart Grid Workforce Training Center - WA	1,105		
Blue Creek 115 kV Rebuild - ID	1,905		
Distribution - Pullman & Lewis Clark - ID	650		
Distribution - Cda East & North - ID	855		
10 & Stewart Dx Int - ID	250		
Other Small	887		
	<u>65,123</u>		

# Avista 2013 Capital Additions Detail (System)

	\$ (000's)		\$ (000's)
<b>Generation:</b>		<b>General:</b>	
Thermal - Colstrip	10,639	Security Initiative	500
Thermal - Rathdrum CT	917	Structures & Improvements	3,400
Hydro - Base Hydro	800	Office Furniture	200
Hydro - Regulating Hydro	2,928	Stores Equip	450
Hydro - Kettle Falls Capital Projects	960	Tools Lab & Shop Equipment	1,250
Hydro - Little Falls Powerhouse Redevelopment	3,939	COF HVAC Improvements	9,500
Hydro - Nine Mile Redevelopment	2,602	Long-term Campus Re-Structuring Plan	5,000
Hydro - Clark Fork Implement PME Agreement	3,453	WSDOT Highway Franchise Consolidation	250
Hydro - Spokane River Implementation (PM&E)	240	Smart Grid Workforce Training Center	595
Hydro - Other Small	247		<u>21,145</u>
	<u>26,725</u>		
<b>Electric Transmission:</b>		<b>Transportation:</b>	
Spokane/CDA relay upgrade	1,450	Transportation Equipment	<u>6,639</u>
SCADA Replacement	450		
System Replace/Install Capacitor Bank	1,050	<b>Technology:</b>	
Moscow 230 kV Substation Rebuild	8,090	Information Technology Refresh Blanket	9,974
Bronx-Cabinet 115 kV rebuild/reconductor	2,500	Information Technology Expansion Blanket	6,863
Power Transformers - Transmission	2,065	Enterprise Business Continuity	482
Irvin 115kV Switching Station	1,150	IT for Facilities projects	430
Opportunity 115 kV Switching Station	1,550	Technology Projects Minor Blanket	560
Opportunity 12F2	400	Microwave Replacement with Fiber	1,523
Lancaster 230 kV Interconnection	4,600	Next Generation Radio	7,593
Colstrip Transmission	463	High Voltage Protection Upgrade	525
Tribal Permits	332		<u>27,950</u>
Moscow city-N Lewiston 115 kV Reconductor	2,450	<b>Gas Storage:</b>	
Burke-Thompson A&B 115 kV Reconductor	2,500	Jackson Prairie Storage	<u>1,000</u>
Transmission Minor Rebuilds	2,200		
Power Circuit Breakers	1,200	<b>Natural Gas Distribution:</b>	
Hatwai 230 kV Breaker Replacement	215	Gas Reinforce-Minor Blanket	800
Asset Management Replacement	2,310	Replace Deteriorating Gas System	800
	<u>34,975</u>	Regulator Reliable - Blanket	400
		Gas Replace-St&Hwy	2,250
<b>Electric Distribution:</b>		Cathodic Protection-Minor Blanket	500
Wood Pole Management	12,016	Gas Distribution Non-Revenue Blanket	4,782
System Efficiency Feeder Rebuilds	8,001	Isolated Steel Replacement	2,818
PCB Related Distribution Rebuilds	2,925	Aldyl-A Pipe Replacement	8,250
Feeder Automation Upgrades - WA	2,501	Overbuilt Pipe Replacement Blanket	500
Distribution Spokane North and West - WA	500	Reinforce Gate Station Post Falls Idaho	2,102
Millwood Sub Rebuild - WA	3,000		<u>23,202</u>
Power Transformers - Distribution	2,100		
Metro feeder upgrade - WA	498	<b>Total Non-Revenue Capital</b>	
Elect Distribution Minor Blanket	8,300		<u>194,270</u>
Failed Electric Plant	2,250	Growth/Revenue - Producing	<u>36,162</u>
Distribution Line Relocation	2,200		
Spokane Electric Network Increase Capacity - WA	1,763	<b>Total Capital Additions in 2013</b>	
Pullman Smart Grid Demonstration Project - WA	195		<u>230,432</u>
Distribution - Cda East & North - ID	500		
Distribution - Pullman & Lewis Clark - ID	500		
System Wood Substation Rebuilds - ID	3,705		
N. Moscow Increase Capacity - ID	1,680		
	<u>52,634</u>		

AVISTA UTILITIES  
 Depreciation Study - EOP Adjustment Summary  
 For the Year Ended June 30, 2012

**Electric - Adjustment for Proposed Study Rates**

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<b>Production Plant:</b>	
Steam Production Plant	(1,095,760)
Hydraulic Production Plant	(477,102)
Other Production Plant	198,383
Total Production Plant	(1,374,479)
<b>Transmission Plant</b>	(405,633)
<b>Distribution Plant:</b>	
Washington	-
Idaho	1,849,642
Total Distribution Plant	1,849,642
<b>Electric General Plant :</b>	
Electric Direct Allocated North (ED AN)	(320,503)
Electric Direct Washington (ED WA)	-
Electric Direct Idaho (ED ID)	243,896
Total General Electric Plant	(76,607)
<b>Common Plant:</b>	
Common Allocated All (CD AA)	520,132
Common Allocated North (CD AN)	38,328
Common Idaho (CD ID)	(76,032)
Common Washington (CD WA)	-
Total Common Plant Allocated to Electric	482,428
<b>TOTAL ELECTRIC PLANT</b>	<b>475,351</b>

**Gas- Adjustment for Proposed Study Rates**

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<b>Common Plant:</b>	
Common Direct Allocated All (CD AA)	141,118
Comon Direct Allocated Norther (CD AN)	10,181
Common Direct Idaho	(20,884)
Common Direct Washington	-
Total Common Plant Allocated to Gas	130,415
<b>Underground Storage Plant</b>	(31,717)
<b>Gas Distribution Plant:</b>	
Allocated North	4,521
Idaho	235,199
Washington	-
Total Distribution Plant	239,720
<b>Gas General Plant:</b>	
Gas Direct Allocated North (GD AN)	8,650
Gas Direct Idaho (GD ID)	130,898
Gas Direct Washington (GD WA)	-
Gas Direct Allocated All (GD AA)	547
Total Gas General Plant	140,095
<b>TOTAL GAS PLANT</b>	<b>478,513</b>



AVISTA UTILITIES  
Depreciation Study - Study Adjustment Summary  
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[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]
Account Number	June 30, 2012 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	\$	%	\$	%	\$	\$	\$	\$	\$	\$	\$
<b>STEAM PRODUCTION PLANT</b>											
<b>KETTLE FALLS STATION</b>											
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	3,657,628	3.61	132,040	2.79	102,048	(29,992)	(19,567)	(10,425)	0	0	0
312.0 Boiler Plant Equipment	41,517,241	3.31	1,374,221	1.93	801,283	(572,938)	(373,785)	(199,153)	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	10,486,189	2.74	287,322	1.56	163,585	(123,737)	(80,726)	(43,011)	0	0	0
316.0 Misc. Power Plant Equipment	2,612,149	2.68	70,006	1.74	45,451	(24,555)	(16,020)	(8,535)	0	0	0
<b>Total</b>	<b>93,081,937</b>	<b>3.00</b>	<b>2,789,991</b>	<b>1.85</b>	<b>1,719,296</b>	<b>(1,070,695)</b>	<b>(698,522)</b>	<b>(372,173)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLSTRIP UNIT 3</b>											
311.0 Structures & Improvements	50,897,110	2.28	1,160,454	1.56	793,995	(366,459)	(239,078)	(127,381)	0	0	0
312.0 Boiler Plant Equipment	78,157,012	2.70	2,110,239	1.93	1,508,430	(601,809)	(392,620)	(209,189)	0	0	0
313.0 Generators	3,385	2.94	99		0	(99)	(65)	(34)	0	0	0
314.0 Turbogenerator Units	22,550,770	3.39	764,471	2.79	629,166	(135,305)	(88,273)	(47,032)	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	8,902,173	2.26	201,189	1.46	129,972	(71,217)	(46,462)	(24,755)	0	0	0
<b>Total</b>	<b>170,060,199</b>	<b>2.62</b>	<b>4,474,241</b>	<b>1.90</b>	<b>3,226,774</b>	<b>(1,247,467)</b>	<b>(813,847)</b>	<b>(433,619)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLSTRIP UNIT 4</b>											
311.0 Structures & Improvements	50,029,557	2.35	1,175,695	1.68	840,497	(335,198)	(218,683)	(116,514)	0	0	0
312.0 Boiler Plant Equipment	50,454,907	2.83	1,427,874	2.20	1,110,008	(317,866)	(207,376)	(110,490)	0	0	0
313.0 Generators	3,385	2.94	99		0	(99)	(65)	(34)	0	0	0
314.0 Turbogenerator Units	15,750,606	3.50	551,271	2.88	453,617	(97,654)	(63,709)	(33,945)	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	4,258,512	2.46	104,759	1.62	68,988	(35,771)	(23,337)	(12,434)	0	0	0
<b>Total</b>	<b>127,203,310</b>	<b>2.70</b>	<b>3,433,392</b>	<b>2.04</b>	<b>2,599,189</b>	<b>(834,203)</b>	<b>(544,234)</b>	<b>(289,968)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Steam Production Plant</b>	<b>390,345,446</b>	<b>2.74</b>	<b>10,697,624</b>	<b>1.93</b>	<b>7,545,259</b>	<b>(3,152,365)</b>	<b>(2,056,603)</b>	<b>(1,095,760)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>											
<b>CABINET GORGE</b>											
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	450,386	2.03	9,143	1.63	7,341	(1,802)	(1,176)	(626)	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	818,460	1.64	13,423	2.03	16,615	3,192	2,083	1,109	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	17,988,268	1.79	321,990	1.13	203,267	(118,723)	(77,455)	(41,268)	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	37,878,792	2.59	981,061	2.04	772,727	(208,334)	(135,917)	(72,417)	0	0	0
334.0 Accessory Electric Equipment	5,603,295	1.43	80,127	2.97	166,418	86,291	56,296	29,995	0	0	0
335.0 Misc. Power Plant Equipment	3,265,067	3.78	123,420	0.38	12,407	(111,013)	(72,425)	(38,588)	0	0	0
335.1 Misc. Power Plant Equipment-Fish & Wildlife	110,521	2.99	3,305	1.28	1,415	(1,890)	(1,233)	(657)	0	0	0
335.2 Misc. Power Plant Equipment-Recreation	21,109	-	0	0.96	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
<b>Total</b>	<b>98,141,002</b>	<b>2.26</b>	<b>2,223,452</b>	<b>1.79</b>	<b>1,755,408</b>	<b>(468,044)</b>	<b>(305,350)</b>	<b>(162,693)</b>	<b>0</b>	<b>0</b>	<b>0</b>

AVISTA UTILITIES  
 Depreciation Study - Study Adjustment Summary  
 For the Year Ended June 30, 2012

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	June 30, 2012 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
<u>LITTLE FALLS</u>												
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	2,048,289	0.93	19,049	2.74	56,123	37,074	24,187	12,887	0	0	0
335.0	Misc. Power Plant Equipment	144,437	1.18	1,704	0.69	997	(707)	(462)	(245)	0	0	0
	Total	16,634,607	1.07	177,833	1.51	251,134	73,301	47,823	25,478	0	0	0
<u>LONG LAKE</u>												
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	2,101,615	0.12	2,522	1.99	41,822	39,300	25,640	13,660	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	31,638,274	1.14	358,420	2.01	634,464	276,044	180,094	95,950	0	0	0
<u>MONROE STREET</u>												
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	9,971,706	1.72	171,513	1.39	138,607	(32,906)	(21,468)	(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	1,685,038	2.97	50,046	2.82	47,518	(2,528)	(1,649)	(879)	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	31,215,370	2.04	632,023	1.75	546,797	(85,226)	(55,602)	(29,624)	0	0	0
<u>NINE MILE</u>												
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

AVISTA UTILITIES  
 Depreciation Study - Study Adjustment Summary  
 For the Year Ended June 30, 2012

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	June 30, 2012 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
<b>NOXON RAPIDS</b>												
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	13,682,735	1.77	242,184	1.48	202,504	(39,680)	(25,887)	(13,793)	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	1,097,426	1.85	20,302	2.03	22,278	1,976	1,289	687	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	30,394,918	1.79	544,069	1.12	340,423	(203,646)	(132,859)	(70,787)	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	88,231,827	2.89	2,549,900	1.98	1,746,990	(802,910)	(523,819)	(279,091)	0	0	0
334.0	Accessory Electric Equipment	14,204,134	2.53	359,365	2.79	396,295	36,930	24,094	12,836	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	246,561	2.12	5,227	1.89	4,660	(567)	(370)	(197)	0	0	0
	<b>Total</b>	<b>183,233,849</b>	<b>2.38</b>	<b>4,407,437</b>	<b>1.81</b>	<b>3,313,927</b>	<b>(1,093,510)</b>	<b>(713,405)</b>	<b>(380,104)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>POST FALLS</b>												
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
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
	<b>Total</b>	<b>13,617,326</b>	<b>2.12</b>	<b>288,932</b>	<b>1.74</b>	<b>237,048</b>	<b>(51,884)</b>	<b>(33,851)</b>	<b>(18,033)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UPPER FALLS</b>												
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	731,233	0.12	877	1.77	12,943	12,066	7,872	4,194	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	7,613,854	1.20	91,366	1.85	140,856	49,490	32,287	17,203	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
	<b>Total</b>	<b>14,062,916</b>	<b>1.35</b>	<b>186,752</b>	<b>2.19</b>	<b>308,334</b>	<b>121,582</b>	<b>79,320</b>	<b>42,263</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Hydraulic Production Plant</b>	<b>419,245,152</b>	<b>2.14</b>	<b>9,043,667</b>	<b>1.83</b>	<b>7,671,108</b>	<b>(1,372,559)</b>	<b>(895,454)</b>	<b>(477,102)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>												
<b>BOULDER PARK</b>												
341.0	Structures & Improvements	1,200,177	2.63	31,565	2.54	30,485	(1,080)	(705)	(375)	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	442,525	2.97	13,143	6.03	26,684	13,541	8,835	4,707	0	0	0
346.0	Miscellaneous Equipment	7,200	2.69	194	2.87	207	13	9	5	0	0	0
	<b>Total</b>	<b>32,433,973</b>	<b>2.83</b>	<b>919,116</b>	<b>2.97</b>	<b>961,816</b>	<b>42,700</b>	<b>27,859</b>	<b>14,843</b>	<b>0</b>	<b>0</b>	<b>0</b>

AVISTA UTILITIES  
 Depreciation Study - Study Adjustment Summary  
 For the Year Ended June 30, 2012

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]
Account Number	June 30, 2012 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
<b>COYOTE SPRINGS</b>											
341.0 Structures & Improvements	11,405,511	2.76	314,792	2.34	266,889	(47,903)	(31,252)	(16,651)	0	0	0
342.0 Fuel Holders, Producers & Access.	19,221,240	2.85	547,805	2.72	522,818	(24,987)	(16,302)	(8,685)	0	0	0
344.0 Generators	124,928,503	2.92	3,647,912	3.00	3,747,855	99,943	65,203	34,740	0	0	0
345.0 Accessory Electric Equipment	12,823,980	3.10	397,543	6.14	787,392	389,849	254,338	135,511	0	0	0
346.0 Miscellaneous Equipment	1,344,378	2.76	37,105	2.95	39,659	2,554	1,667	887	0	0	0
Total	169,723,612	2.91	4,945,157	3.16	5,364,613	419,456	273,654	145,802	0	0	0
<b>KETTLE FALLS</b>											
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
<b>LANCASTER CT</b>											
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
<b>NORTHEAST TURBINE</b>											
341.0 Structures & Improvements	649,565	0.98	6,366	1.64	10,653	4,287	2,797	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	(264,021)	0.81	(264,021)	0	0	0	0	0	0
344.0 Generators	2,605,232	-	0	2.50	0	0	0	0	0	0	0
345.0 Accessory Electric Equipment	1,236,035	8.54	105,557	12.49	154,381	48,824	31,852	16,971	0	0	0
346.0 Miscellaneous Equipment	257,741	1.24	3,196	2.51	6,469	3,273	2,135	1,138	0	0	0
Total	13,869,776	1.47	(148,902)	(0.67)	(92,518)	56,384	36,784	19,599	0	0	0
<b>RATHDRUM TURBINE</b>											
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
Total	60,037,780	3.44	2,068,209	3.76	2,256,694	188,485	122,968	65,517	0	0	0
<b>SOLAR</b>											
344.01 Generators	149,250	5.00	7,463	5.30	7,910	447	291	157	0	0	0
345.01	33,048	6.00	981	6.50	2,148	1,167	761	407	0	0	0
Total	182,298		8,444		10,058	1,614	1,052	564	0	0	0
Total Other Production Plant	285,726,186	3.01	8,239,290	3.08	8,810,011	570,721	372,341	198,383	0	0	0
TOTAL GENERATION	1,095,316,784	2.58	27,980,581	2.19	24,026,378	(3,954,203)	(2,579,716)	(1,374,479)	0	0	0

AVISTA UTILITIES  
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[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]
Account Number	June 30, 2012 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											
<b>TRANSMISSION PLANT</b>											
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	15,068,667	1.28	192,879	1.30	195,893	3,014	1,967	1,047	0	0	0
352.0 Structures & Improvements	16,718,576	1.61	269,169	1.65	275,857	6,688	4,363	2,325	0	0	0
353.0 Station Equipment	205,389,478	2.39	4,908,809	2.33	4,785,575	(123,234)	(80,398)	(42,836)	0	0	0
354.0 Towers & Fixtures	17,122,353	1.87	320,188	1.80	308,202	(11,986)	(7,820)	(4,166)	0	0	0
355.0 Poles & Fixtures	146,046,506	1.84	2,681,716	1.38	2,015,442	(666,274)	(434,677)	(231,596)	0	0	0
356.0 OH Conductor & Devices	112,872,491	1.93	2,178,043	1.59	1,794,673	(383,370)	(250,110)	(133,260)	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	521,513,443	2.05	10,681,916	1.82	9,514,964	(1,166,952)	(761,318)	(405,633)	0	0	0
<b>DISTRIBUTION PLANT - IDAHO</b>											
360.4 Land - Easements	1,701,811	1.28	21,783	1.34	22,804	1,021	0	1,021	0	0	0
361.0 Structures & Improvements	5,201,943	1.80	93,635	1.62	84,271	(9,364)	0	(9,364)	0	0	0
362.0 Station Equipment	37,019,347	2.60	962,447	1.97	729,281	(233,166)	0	(233,167)	0	0	0
364.0 Poles, Towers & Fixtures	97,629,855	2.66	2,596,955	2.31	2,255,250	(341,705)	0	(341,704)	0	0	0
365.0 OH Conductor & Devices	64,502,634	2.46	1,586,767	2.82	1,818,975	232,208	0	232,208	0	0	0
366.0 UG Conduit	31,309,614	2.71	848,491	2.71	848,490	(1)	0	(2)	0	0	0
367.0 UG Conductor & Devices	49,418,587	4.24	2,095,364	5.63	2,782,267	686,903	0	686,902	0	0	0
368.0 Line Transformers	65,567,248	2.00	1,311,345	2.11	1,383,469	72,124	0	72,124	0	0	0
369.1 OH Services	17,367,824	1.69	293,516	2.92	507,140	213,624	0	213,624	0	0	0
369.3 UG Services - Other	29,504,196	1.59	469,117	2.57	758,258	289,141	0	289,141	0	0	0
370.1 Meters	20,865,122	2.39	711,068	7.65	1,533,585	822,517	0	822,516	0	0	0
373.1 Street Lighting & Signal Sys-Mercury Vapor	1,688,006	1.08	18,230	1.36	22,957	4,727	0	4,727	0	0	0
373.2 Street Lighting & Signal Sys-UG Conductor	1,583,779	1.23	19,480	1.91	30,250	10,770	0	10,770	0	0	0
373.3 Street Lighting & Signal Sys-Decorative	3,807,580	1.02	38,837	2.45	93,286	54,449	0	54,449	0	0	0
373.4 Street Lighting & Signal Sys-Sodium Vapor	7,029,876	2.82	198,243	3.48	244,640	46,397	0	46,397	0	0	0
Total	434,197,422	2.59	11,265,278	3.02	13,114,923	1,849,645	0	1,849,642	0	0	0
<b>DISTRIBUTION PLANT - WASHINGTON</b>											
360.4 Land - Easements	160,933	1.28	2,060	1.34	2,157	97	97	0	0	0	0
361.0 Structures & Improvements	12,448,595	1.80	224,075	1.62	201,667	(22,408)	(22,408)	0	0	0	0
362.0 Station Equipment	69,208,610	2.60	1,799,480	1.97	1,363,410	(436,070)	(436,070)	0	0	0	0
364.0 Poles, Towers & Fixtures	153,920,695	2.66	4,095,044	2.31	3,555,568	(539,476)	(539,476)	0	0	0	0
365.0 OH Conductor & Devices	104,319,570	2.46	2,566,056	2.82	2,941,812	375,756	375,756	0	0	0	0
366.0 UG Conduit	52,526,536	2.71	1,423,469	2.71	1,423,469	0	0	0	0	0	0
367.0 UG Conductor & Devices	89,514,408	6.38	5,711,425	5.63	5,039,661	(671,764)	(671,764)	0	0	0	0
368.0 Line Transformers	130,670,534	2.00	2,613,424	2.11	2,757,148	143,724	143,724	0	0	0	0
369.1 OH Services	28,759,690	1.69	486,039	2.92	839,783	353,744	353,744	0	0	0	0
369.2 UG Services - Spokane Network	2,931,477	1.59	46,610	2.73	80,029	33,419	33,419	0	0	0	0
369.3 UG Services - Other	46,715,950	1.59	742,784	2.57	1,200,600	457,816	457,816	0	0	0	0
370.0 Meters	26,946,426	2.39	430,456	3.39	1,013,186	582,730	582,730	0	0	0	0
373.1 Street Lighting & Signal Sys-Mercury Vapor	3,086,219	1.08	(8,193)	1.36	41,973	50,166	50,166	0	0	0	0
373.2 Street Lighting & Signal Sys-UG Conductor	1,326,787	1.23	16,319	1.91	25,342	9,023	9,023	0	0	0	0
373.3 Street Lighting & Signal Sys-Decorative	4,427,500	1.02	45,160	2.45	108,474	63,314	63,314	0	0	0	0
373.4 Street Lighting & Signal Sys-Sodium Vapor	12,357,905	2.82	348,493	3.48	430,055	81,562	81,562	0	0	0	0
Total	739,321,835	2.79	20,542,701	2.84	21,024,334	481,633	481,633	0	0	0	0
<b>ELECTRIC GENERAL PLANT - ED AN</b>											
370.0 Meters	157,018	3.28	5,150	3.76	5,904	754	492	262	0	0	0
390.1 Structures & Improvements	3,262,256	1.85	59,919	1.67	54,480	(5,439)	(3,646)	(1,794)	0	0	0
391.1 Computer Equipment	2,278,029	17.67	402,528	21.28	41,688	(360,840)	(241,867)	(118,973)	0	0	0
393.0 Stores Equipment	369,845	2.25	8,322	4.58	16,939	8,617	5,776	2,841	0	0	0
394.0 Tools, Shop & Garage Equipment	1,772,190	4.22	74,786	4.78	84,711	9,925	6,652	3,272	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
397.0 Communication Equipment	35,233,681	5.84	1,902,619	2.81	990,066	(912,553)	(611,675)	(300,877)	0	0	0
398.0 Miscellaneous Equipment	14,649	2.37	347	13.31	1,950	1,603	1,074	529	0	0	0
Total	43,863,703	6.11	2,513,581	2.97	1,302,288	(1,211,293)	(811,932)	(399,362)	0	0	0

AVISTA UTILITIES  
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 For the Year Ended June 30, 2012

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]
Account Number	June 30, 2012 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
<b>ELECTRIC GENERAL PLANT - ED ID</b>											
390.1 Structures & Improvements	1,973,731	1.85	36,514	1.67	32,961	(3,553)	0	(3,553)	0	0	0
391.1	14,649	2.85	3,182	21.60	3,164	(18)	0	(18)	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
397.0 Communication Equipment	2,687,642	5.38	144,728	2.81	75,312	(69,416)	0	(69,416)	0	0	0
398.0 Miscellaneous Equipment	2,299	2.35	54	13.31	306	252	0	252	0	0	0
<b>Total</b>	<b>5,159,269</b>	<b>4.18</b>	<b>207,824</b>	<b>2.78</b>	<b>143,242</b>	<b>(64,582)</b>	<b>0</b>	<b>(64,582)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ELECTRIC GENERAL PLANT - ED WA</b>											
390.1 Structures & Improvements	487,645	1.85	9,005	1.67	8,144	(861)	(861)	0	0	0	0
391.1 Computer Equipment	2,607,570	19.83	517,081		0	(517,081)	(517,081)	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	13,578	13.73	24,149	10,571	10,571	0	0	0	0
397.0 Communication Equipment	7,453,572	5.40	402,493	2.81	209,445	(193,048)	(193,048)	0	0	0	0
<b>Total</b>	<b>11,887,011</b>	<b>6.02</b>	<b>990,996</b>	<b>2.50</b>	<b>297,276</b>	<b>(693,720)</b>	<b>(693,720)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COMMON PLANT</b>											
<b>GENERAL PLANT - CD AA</b>											
389.3 Removing Property of Others	1,709,412	1.16	19,829	1.56	26,667	6,838	3,302	1,624	919	441	551
390.1 Structures & Improvements	57,502,872	1.85	1,063,803	2.00	1,150,057	86,254	41,652	20,488	11,595	5,561	6,958
391.0 Office Furniture & Equipment	8,085,131	9.62	777,790	17.63	1,425,409	647,619	312,738	153,833	87,056	41,750	52,244
391.1 Computer Equipment	39,454,553	19.83	7,825,010	23.70	9,350,729	1,525,719	736,776	362,412	205,093	98,357	123,079
394.0 Tools, Shop & Garage Equipment	6,237,056	4.25	265,075	4.93	307,487	42,412	20,481	10,074	5,702	2,735	3,421
395.0 Laboratory Equipment	355,663	3.27	11,630	14.29	50,824	39,194	18,927	9,310	5,269	2,526	3,162
397.0 Communication Equipment	9,445,327	7.24	724,166	3.40	321,141	(403,025)	(194,622)	(95,733)	(54,176)	(25,981)	(32,512)
397.2 Communication Equipment-Portable	2,088,168	7.80	162,877	11.95	249,536	86,659	41,848	20,585	11,649	5,587	6,991
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	62,591	30,788	17,424	8,356	10,456
<b>Total</b>	<b>125,784,437</b>	<b>8.27</b>	<b>10,878,601</b>	<b>10.37</b>	<b>13,039,885</b>	<b>2,161,284</b>	<b>1,043,693</b>	<b>513,381</b>	<b>290,531</b>	<b>139,332</b>	<b>174,350</b>
<b>GENERAL PLANT - CD AN</b>											
389.3 Removing Property of Others	25,277	1.16	293	1.56	394	101	53	26	13	7	0
389.4 Land Easements	39,787	3.15	1,253	0.39	155	(1,098)	(579)	(285)	(159)	(76)	0
390.1 Structures & Improvements	5,311,990	1.85	98,272	2.00	106,240	7,968	4,202	2,067	1,149	551	0
391.1	64,110	2.85	12,713	21.60	13,848	1,135	598	295	163	79	0
393.0 Stores Equipment	1,564,329	3.22	50,371	4.33	67,735	17,364	9,155	4,503	2,504	1,201	0
394.0 Tools, Shop & Garage Equipment	301,172	4.25	9,235	4.93	14,848	5,613	2,960	1,456	809	388	0
395.0 Laboratory Equipment	180,869	3.27	5,914	14.29	25,846	19,932	10,509	5,169	2,875	1,379	0
397.0 Communication Equipment	6,706,500	7.24	184,413	3.40	228,021	43,608	22,993	11,310	6,289	3,016	0
397.2 Communication Equipment-Portable	651,784	7.80	50,839	11.95	77,888	27,049	14,262	7,016	3,901	1,871	0
398.0 Miscellaneous Equipment	5,038	7.28	367	40.48	2,039	1,672	882	434	241	116	0
<b>Total</b>	<b>14,850,856</b>	<b>2.72</b>	<b>413,670</b>	<b>3.62</b>	<b>537,014</b>	<b>123,344</b>	<b>65,035</b>	<b>31,991</b>	<b>17,785</b>	<b>8,532</b>	<b>0</b>
<b>GENERAL PLANT - CD ID</b>											
390.1 Structures & Improvements	4,802,372	1.85	88,844	2.00	96,047	7,203	0	5,667	0	1,537	0
393.0 Stores Equipment	188,321	3.22	6,064	4.33	8,154	2,090	0	1,644	0	446	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	336	0	91	0
397.0 Communication Equipment	4,052,986	7.24	293,436	3.40	137,802	(155,634)	0	(122,424)	0	(33,210)	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
<b>Total</b>	<b>9,056,748</b>	<b>4.39</b>	<b>388,475</b>	<b>2.68</b>	<b>242,578</b>	<b>(145,897)</b>	<b>0</b>	<b>(114,763)</b>	<b>0</b>	<b>(31,133)</b>	<b>0</b>

AVISTA UTILITIES  
 Depreciation Study - Study Adjustment Summary  
 For the Year Ended June 30, 2012

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]
Account Number	June 30, 2012 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
<b>GENERAL PLANT - CD WA</b>											
390.1 Structures & Improvements	6,752,745	1.85	124,942	2.00	135,055	10,113	7,956	0	2,158	0	0
393.0 Stores Equipment	143,165	3.22	4,610	4.33	6,199	1,589	1,250	0	339	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	1,053	0	285	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
<b>Total</b>	<b>7,408,333</b>	<b>2.09</b>	<b>129,952</b>	<b>1.93</b>	<b>143,005</b>	<b>13,053</b>	<b>10,270</b>	<b>0</b>	<b>2,784</b>	<b>0</b>	<b>0</b>
<b>GAS PLANT</b>											
<b>UNDERGROUND STORAGE</b>											
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	853,305	1.44	12,288	1.51	12,885	597	0	0	415	182	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	12,482,373	1.73	215,945	1.15	143,547	(72,398)	0	0	(50,375)	(22,023)	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	11,485,755	1.81	207,892	1.87	214,784	6,892	0	0	4,796	2,096	0
355.0 Measuring & Regulating Equipment	213,733	4.88	10,294	27.71	59,226	48,932	0	0	34,046	14,885	0
356.0 Purification Equipment	407,617	2.35	9,568	1.36	5,544	(4,024)	0	0	(2,799)	(1,224)	0
357.0 Other Equipment	1,485,004	2.01	29,849	2.20	32,670	2,821	0	0	1,963	858	0
<b>Total</b>	<b>34,102,387</b>	<b>1.83</b>	<b>624,342</b>	<b>1.53</b>	<b>520,077</b>	<b>(104,265)</b>	<b>0</b>	<b>0</b>	<b>(72,548)</b>	<b>(31,717)</b>	<b>0</b>
<b>DISTRIBUTION PLANT - GD AN</b>											
375.0 Structures & Improvements	21,450	1.96	420	1.83	393	(27)	0	0	(19)	(8)	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	0	3.08	0	2.87	0	0	0	0	0	0	0
<b>Total</b>	<b>2,591,411</b>	<b>1.87</b>	<b>47,655</b>	<b>2.41</b>	<b>62,498</b>	<b>14,843</b>	<b>0</b>	<b>0</b>	<b>10,322</b>	<b>4,521</b>	<b>0</b>
<b>DISTRIBUTION PLANT - IDAHO</b>											
374.4 Land - Easements	63,135	1.28	808	2.01	1,269	461	0	0	0	461	0
375.0 Structures & Improvements	269,267	1.96	5,278	1.83	4,928	(350)	0	0	0	(350)	0
376.0 Mains	81,222,184	1.81	1,470,122	2.39	1,941,210	471,088	0	0	0	471,088	0
378.0 Measuring/Regulating Station Equipment	2,054,167	3.06	62,858	3.58	73,539	10,681	0	0	0	10,681	0
379.0 Measuring/Regulating City Gate Equipment	4,186,573	3.08	128,946	2.87	120,155	(8,791)	0	0	0	(8,791)	0
380.0 Services	47,581,908	2.77	1,318,261	2.42	1,151,482	(166,779)	0	0	0	(166,779)	0
381.0 Meters	21,203,965	3.20	679,853	2.76	608,554	(71,299)	0	0	0	(71,299)	0
385.0 Measuring/Regulating Industrial Equipment	628,040	1.85	11,619	1.88	11,807	188	0	0	0	188	0
<b>Total</b>	<b>157,209,239</b>	<b>2.34</b>	<b>3,677,745</b>	<b>2.49</b>	<b>3,912,944</b>	<b>235,199</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>235,199</b>	<b>0</b>
<b>DISTRIBUTION PLANT - WASHINGTON</b>											
374.4 Land - Easements	1,098	1.28	14	2.01	22	8	0	0	8	0	0
375.0 Structures & Improvements	516,113	1.96	10,116	1.83	9,445	(671)	0	0	(671)	0	0
376.0 Mains	145,769,579	1.81	2,638,453	2.39	3,483,893	845,440	0	0	845,440	0	0
378.0 Measuring/Regulating Station Equipment	3,154,465	3.06	96,527	3.58	112,930	16,403	0	0	16,403	0	0
379.0 Measuring/Regulating City Gate Equipment	1,797,027	3.08	55,348	2.87	51,575	(3,773)	0	0	(3,773)	0	0
380.0 Services	97,819,595	2.78	2,713,733	2.42	2,367,234	(346,499)	0	0	(346,499)	0	0
381.0 Meters	43,331,294	3.23	1,398,205	3.24	1,243,608	(154,597)	0	0	(154,597)	0	0
385.0 Measuring/Regulating Industrial Equipment	2,343,125	2.43	56,938	1.88	44,051	(12,887)	0	0	(12,887)	0	0
<b>Total</b>	<b>294,732,296</b>	<b>2.37</b>	<b>6,969,334</b>	<b>2.48</b>	<b>7,312,758</b>	<b>343,424</b>	<b>0</b>	<b>0</b>	<b>343,424</b>	<b>0</b>	<b>0</b>

AVISTA UTILITIES  
 Depreciation Study - Study Adjustment Summary  
 For the Year Ended June 30, 2012

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]
Account Number	June 30, 2012 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
GAS GENERAL PLANT - GD AN											
391.1	6,650	4.04	1,319	21.60	1,436	117	0	0	81	36	0
394.0 Tools, Shop & Garage Equipment	429,651	4.69	20,151	4.00	17,186	(2,965)	0	0	(2,003)	(961)	0
395.0 Laboratory Equipment	119,462	4.54	5,424	16.74	19,998	14,574	0	0	9,850	4,724	0
Total	555,763	10.77	26,894	6.95	38,620	11,726	0	0	7,928	3,799	0
GAS GENERAL PLANT - GD ID											
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
397.0 Communication Equipment	449,761	4.36	19,610	2.86	12,863	(6,747)	0	0	0	(6,747)	0
Total	917,012	4.87	41,491	3.75	34,395	(7,096)	0	0	0	(7,096)	0
GAS GENERAL PLANT - GD WA											
390.1 Structures & Improvements	1,879,442	2.96	55,632	3.53	66,344	10,712	0	0	10,712	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	1,255,806	4.69	59,022	4.00	50,232	(8,790)	0	0	(8,790)	0	0
395.0 Laboratory Equipment	68,391	4.54	3,105	16.74	11,449	8,344	0	0	8,344	0	0
397.0 Communication Equipment	556,417	4.36	24,260	2.86	15,914	(8,346)	0	0	(8,346)	0	0
Total	3,844,327	4.43	145,331	3.85	147,858	2,527	0	0	2,527	0	0
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	(5,718)	(2,742)	(3,400)
391.1 Computer Equipment	53,705	19.83	10,650	21.60	11,600	950	0	0	458	220	273
394.0 Tools, Shop & Garage Equipment	1,320,758	5.11	67,491	5.06	66,830	(661)	0	0	(319)	(153)	(190)
395.0 Laboratory Equipment	82,554	4.49	3,707	7.16	5,911	2,204	0	0	1,063	510	632
397.0 Communication Equipment	992,932	5.13	50,937	3.84	38,129	(12,808)	0	0	(6,175)	(2,961)	(3,672)
Total	2,828,820	5.93	169,232	5.20	147,059	(22,173)	0	0	(10,691)	(5,126)	(6,357)



AVISTA UTILITIES  
 Depreciation Study - Study Adjustment Summary  
 For the Year Ended June 30, 2012

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
Account Number	Description	June 30, 2012 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
<b>GAS PLANT - OREGON</b>												
<b>UNDERGROUND STORAGE</b>												
351.2	Compressor Station	1,044	1.44	13	1.92	20	7	0	0	0	0	7
351.4	Office	17,663	1.44	254	1.93	341	87	0	0	0	0	87
352.0	Storage Wells	894,130	1.73	15,468	2.02	18,061	2,593	0	0	0	0	2,593
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	2,865,217	1.81	51,860	2.02	57,877	6,017	0	0	0	0	6,017
355.0		4,267	2.81	208	27.71	1,182	974	0	0	0	0	974
357.0	Other Equipment	7,961	2.01	160	2.47	197	37	0	0	0	0	37
	<b>Total</b>	<b>5,767,368</b>	<b>1.90</b>	<b>112,313</b>	<b>2.07</b>	<b>119,268</b>	<b>6,955</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,955</b>
<b>DISTRIBUTION PLANT</b>												
374.4	Land - Easements	96,478	1.28	1,235	2.01	1,939	704	0	0	0	0	704
375.0	Structures & Improvements	267,099	2.25	6,010	1.85	4,941	(1,069)	0	0	0	0	(1,069)
376.0	Mains	139,318,513	1.31	1,825,073	2.08	2,897,825	1,072,752	0	0	0	0	1,072,752
378.0	Measuring/Regulating Station Equipment	3,838,661	1.44	55,258	2.97	114,008	58,750	0	0	0	0	58,750
379.0	Measuring/Regulating City Gate Equipment	1,481,613	1.45	21,484	2.76	40,893	19,409	0	0	0	0	19,409
380.0	Services	58,547,705	1.78	1,042,149	1.83	1,071,423	29,274	0	0	0	0	29,274
381.0	Meters	36,020,309	2.34	842,875	3.30	1,149,048	306,173	0	0	0	0	306,173
385.0	Measuring/Regulating Industrial Equipment	1,246,470	0.65	8,102	1.29	16,079	7,977	0	0	0	0	7,977
387.0	Other Equipment	539	-	0	0.00	0	0	0	0	0	0	0
	<b>Total</b>	<b>240,817,387</b>	<b>1.58</b>	<b>3,802,186</b>	<b>2.20</b>	<b>5,296,156</b>	<b>1,493,970</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,493,970</b>
<b>GAS GENERAL PLANT</b>												
390.1	Structures & Improvements	3,282,363	0.62	20,351	1.72	56,457	36,106	0	0	0	0	36,106
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	920,755	9.20	84,709	5.35	49,260	(35,449)	0	0	0	0	(35,449)
395.0	Laboratory Equipment	187,966	12.41	23,327	17.63	33,138	9,811	0	0	0	0	9,811
397.0	Communication Equipment	956,848	14.67	122,381	6.71	64,205	(58,176)	0	0	0	0	(58,176)
398.0	Miscellaneous Equipment	2,367	4.18	99	5.07	120	21	0	0	0	0	21
	<b>Total</b>	<b>5,407,526</b>	<b>4.99</b>	<b>253,282</b>	<b>3.81</b>	<b>205,978</b>	<b>(47,304)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(47,304)</b>
<b>TOTAL PLANT STUDIED</b>		<b>3,757,133,377</b>		<b>101,863,380</b>		<b>101,183,498</b>	<b>(679,882)</b>	<b>(3,246,055)</b>	<b>36,195</b>	<b>592,062</b>	<b>316,311</b>	<b>1,621,614</b>

AVISTA UTILITIES  
For the Year Ended June 30, 2012

Electric:		Current Parameters			Proposed Parameters		
Account Number		Average Service Life	Curve	Net Salvage	Average Service Life	Curve	Net Salvage
<b>Steam Production Plant</b>							
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
<b>Hydraulic Production Plant</b>							
330.3	Removing Property of Others	100	R4	0	100	R4	0
330.31	Removing Property of Others-Conservation	75	R3	0	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
<b>Other Production Plant</b>							
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
<b>Electric Transmission Plant</b>							
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	(25)	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
<b>Electric Distribution Plant</b>							
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)

AVISTA UTILITIES  
For the Year Ended June 30, 2012

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)
369.1	Services	60	R3	(25)		55	R4	(40)
369.2	Undergrd Services	60	R3	(25)		55	R4	(40)
369.3	Undergrd Services - Other	60	R3	(25)		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)
<b>Electric General Plant</b>								
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
<b>Gas Underground Storage</b>								
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
<b>Gas Distribution Plant</b>								
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)
<b>Gas General Plant</b>								
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							
<b>GAS PLANT - OREGON</b>								

AVISTA UTILITIES  
For the Year Ended June 30, 2012

<b>Natural Gas Storage and Processing Plant</b>							
351.2	Compressor Station				55	S2.5	(5)
351.4	Office				55	S2.5	(5)
352.0	Storage Wells				50	R3	0
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
	<b>DISTRIBUTION PLANT</b>						
374.4	Land - Easements				50	R3	0
375.0	Structures & Improvements	55	S4	(5)	50	R2.5	(5)
376.0	Mains	70	L4	(25)	55	R2.5	(30)
378.0	Measuring/Regulating Station Equipment	35	R1.5	(5)	35	R1.5	(15)
379.0	Measuring/Regulating City Gate Equipment	45	S5	(5)	40	S0.5	(15)
380.0	Services	50	R4	(25)	45	R2.5	(20)
381.0	Meters	45	S3.5	(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
	<b>GAS GENERAL PLANT</b>						
390.1	Structures & Improvements	35	R1.5	(5)	30	S1	0
391.1	Computer Equipment	5	SQ	0	15	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	20	S1	10	16	S0.5	20
397.0	Communication Equipment	15	SQ	0	15	SQ	0
397.2	Communication Equipment - Portable	10	SQ	0	20	SQ	0
	<b>Transportation Equipment</b>						
	<b>ELECTRIC TRANSPORTATION AND POWER OPERATED EQUIPMENT</b>						
392.2	Transportation Equipment - Light Trucks				10	R2	10
392.3	Transportation Equipment - Medium Trucks				12	L4	10
392.4	Transportation Equipment - Heavy Trucks				15	L3	15
392.5	Transportation Equipment - Other				15	L0	5
396.3	Power Operated Equipment - Medium Trucks				12	L4	10
396.4	Power Operated Equipment - Heavy Trucks				15	L3	15
396.5	Power Operated Equipment - Other				15	L0	5
	<b>GAS (WA and ID) TRANSPORTATION AND POWER OPERATED EQUIPMENT</b>						
392.2	Transportation Equipment - Light Trucks				10	R2	10
392.3	Transportation Equipment - Medium Trucks				12	L4	10
392.4	Transportation Equipment - Heavy Trucks				15	L3	15
392.5	Transportation Equipment - Other				15	L0	5
396.4	Power Operated Equipment - Heavy Trucks				15	L3	15
396.5	Power Operated Equipment - Other				15	L0	5
	<b>GAS (OR) TRANSPORTATION AND POWER OPERATED EQUIPMENT</b>						
392.2	Transportation Equipment - Light Trucks				10	R2	10
392.3	Transportation Equipment - Medium Trucks				12	L4	10
392.4	Transportation Equipment - Heavy Trucks				15	L3	15
392.5	Transportation Equipment - Other				15	L0	5
396.5	Power Operated Equipment - Other				15	L0	5
	<b>COMMON TRANSPORTATION AND POWER OPERATED EQUIPMENT</b>						
392.1	Transportation Equipment - Autos				6	L3	5

AVISTA UTILITIES  
For the Year Ended June 30, 2012

392.2	Transportation Equipment - Light Trucks					10	R2	10
392.3	Transportation Equipment - Medium Trucks					12	L4	10
392.4	Transportation Equipment - Heavy Trucks					15	L3	15
392.5	Transportation Equipment - Other					15	L0	5
396.3	Power Operated Equipment - Medium Trucks					12	L4	10
396.5	Power Operated Equipment - Other					15	L0	5
Note:	Accrual rate for the new CIS System installed in 2013 will be 6.67%							

AVISTA CORPORATION  
SPOKANE, WASHINGTON

DEPRECIATION STUDY  
CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO ELECTRIC, GAS AND COMMON PLANT  
AT DECEMBER 31, 2010



**Gannett Fleming**  
*Valuation and Rate Division*

*Excellence Delivered **As Promised***

AVISTA CORPORATION

Spokane, Washington

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO ELECTRIC, GAS AND COMMON PLANT

AS OF DECEMBER 31, 2010

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania



Excellence Delivered **As Promised**

March 23, 2012

Avista Corporation  
1411 Mission Avenue  
Spokane, WA 99220-3727

Attention Ms. Christy Burmeister-Smith  
Vice President and Controller

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric, gas and common plant of Avista Corporation. The study results include annual depreciation rates as of December 31, 2010. The attached report presents a description of the methods used in the estimation of depreciation, summaries of annual and accrued depreciation, the statistical support for the life and net salvage estimates and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS  
Vice President  
Valuation and Rate Division

JJS/krm

053991



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## PART I. INTRODUCTION

AVISTA CORPORATION  
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Avista Corporation (the Company) as applied to electric, gas and common plant in service as of December 31, 2010. The report relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates and amounts related to current electric and gas plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2010; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the electric and gas industry, including knowledge of service life and salvage estimates used for other electric and gas properties.

This study does not include depreciation rates for transportation or power operated equipment. Currently, a separate life and salvage analysis is being conducted to classify transportation and power operated equipment into subaccounts of similar assets. This classification has taken considerable effort due a complete system conversion and thorough review of how fleet equipment is being utilized.

PLAN OF REPORT

Part I, Introduction, includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and net salvage studies

and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including summary tables, survivor curve charts and life tables resulting from the retirement rate method of analysis, tabular results of the historical net salvage analyses, and detailed tabulations of the calculated remaining lives and annual accruals.

## BASIS OF STUDY

### Depreciation

For all accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For certain general and common plant accounts, the annual depreciation was based on amortization accounting. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group.

### Service Life Estimates

The average service life estimates were based on informed judgment which incorporated analyses of available historical service life data related to the property, a review of management's current plans and operating policies, and a general knowledge of service lives experienced and estimated in the electric and gas industries. The use of survivor curves to reflect the expected dispersion of retirements provides a consistent method of estimating depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant account property groups.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable

group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2010 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1989 through 2010 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through discussions with operating and management personnel conducted during the course of the service life study. Information regarding plans for the future was incorporated in the interpretation and extrapolation of the statistical analyses.

#### Net Salvage Estimates

The estimates of net salvage were based in part on historical data compiled for the years 1983 through 2010. Gross salvage and cost of removal as recorded to the depreciation reserve account and related to experienced retirements were used. Percentages of the cost of plant retired were calculated for each component of net salvage, on both annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The estimates of net salvage are expressed as percentages of the cost of plant retired.

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PART II. METHODS USED IN  
THE ESTIMATION OF DEPRECIATION

## PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

### DEPRECIATION

Depreciation, in public utility regulation, is the loss in service value not restored by current repairs or covered by insurance.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual depreciation based on the straight line method requires the estimation of average life and net salvage. These subjects are discussed in the sections which follow.

### SERVICE LIFE AND NET SALVAGE ESTIMATION

#### Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.



## Survivor Curves

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1 the remaining life at age 30 years is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

Iowa Type Curves. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the

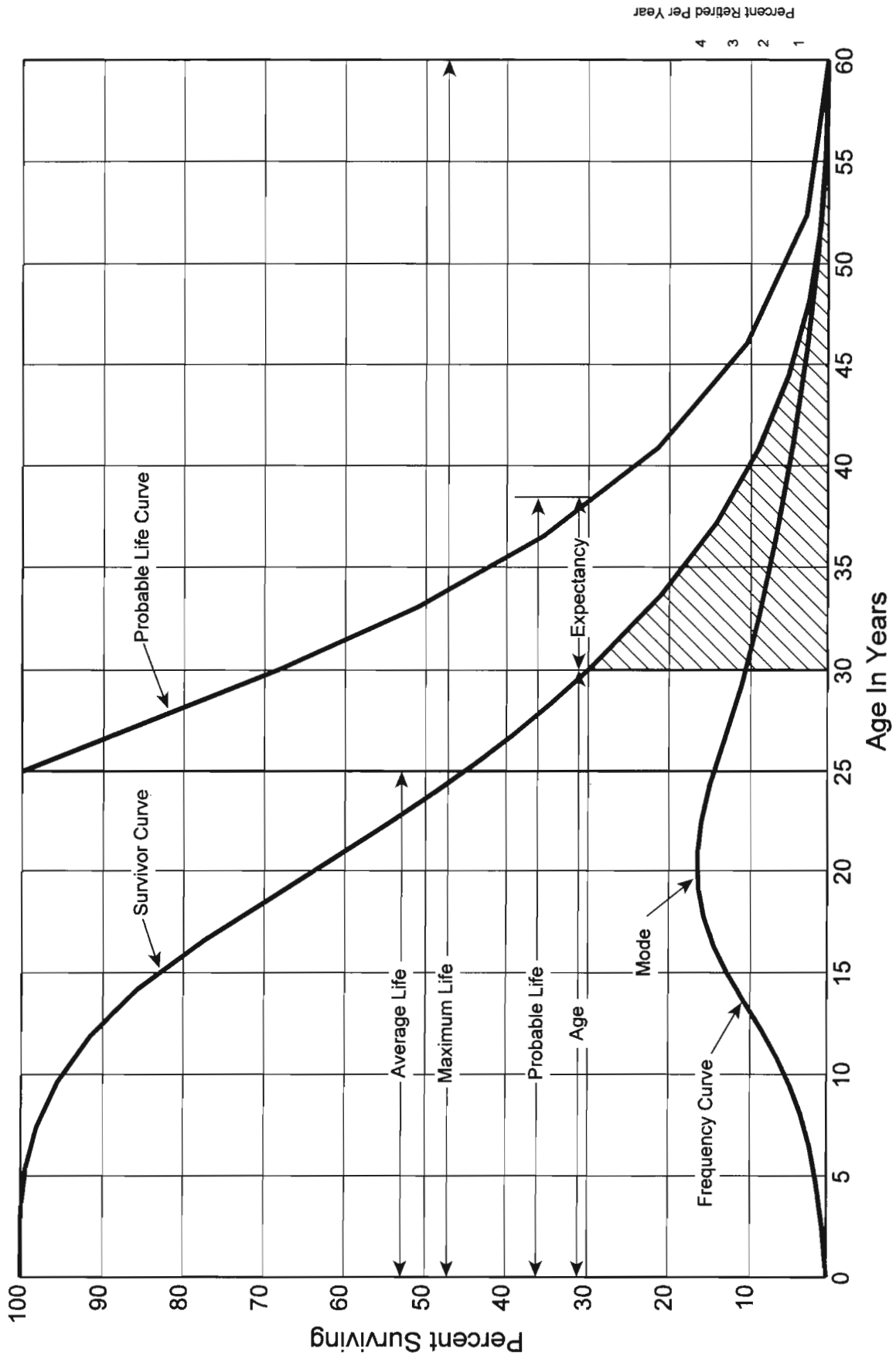


Figure 1. A Typical Survivor Curve and Derived Curves

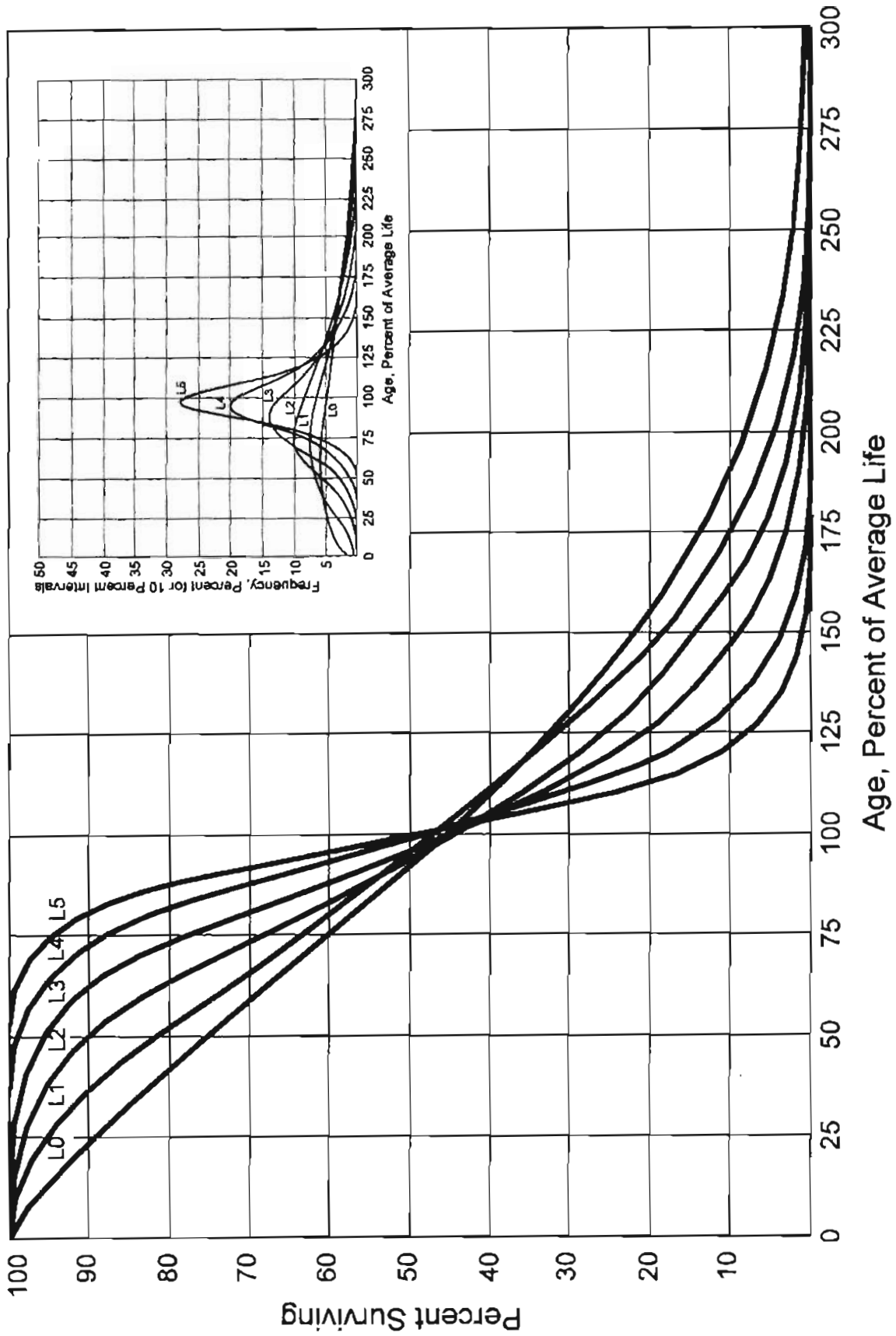


Figure 2. Left Modal or "L" lowa Type Survivor Curves

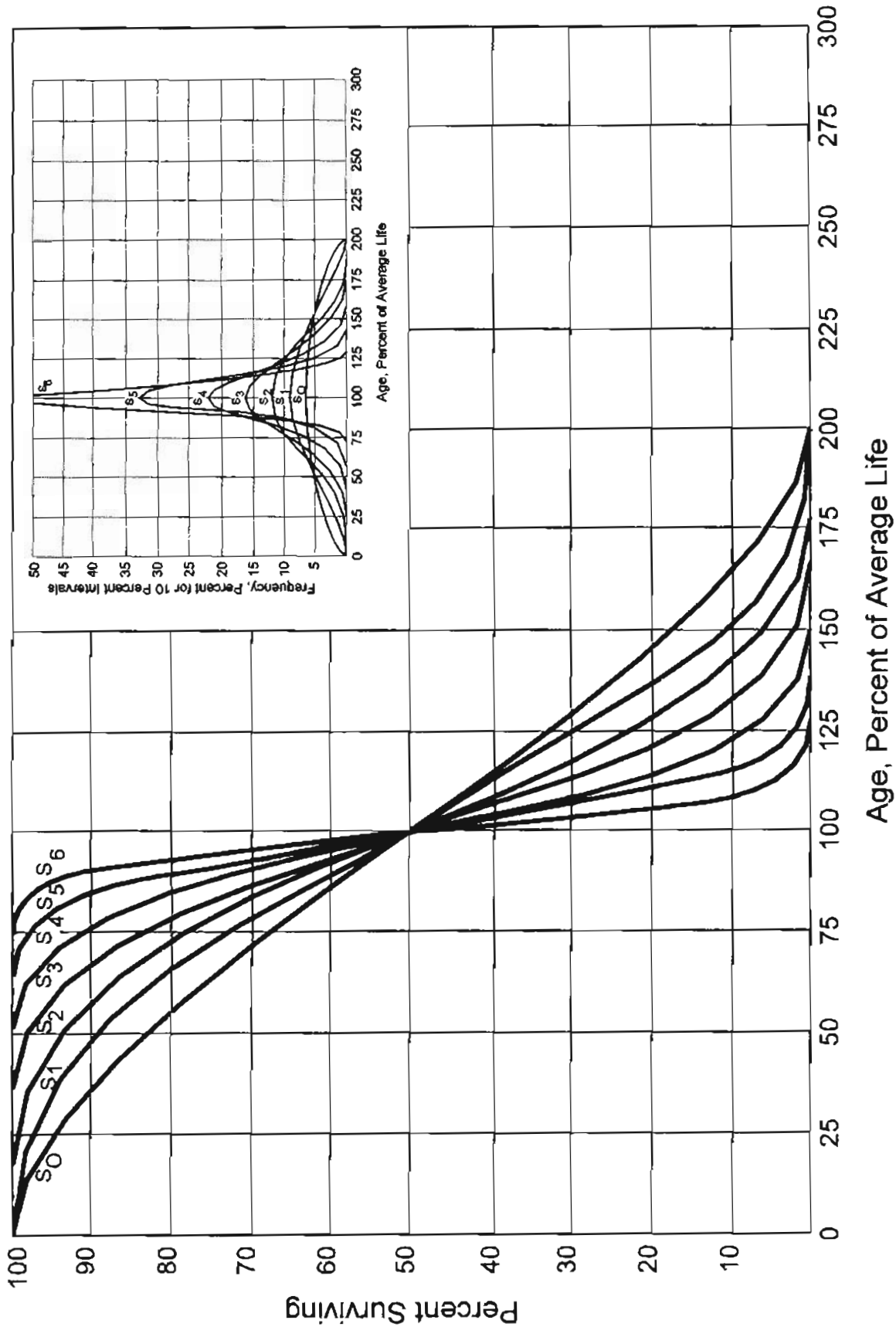


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.<sup>1</sup> These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>2</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis<sup>3</sup> presenting his development of the fourth family consisting of the four O type survivor curves.

---

<sup>1</sup>Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

<sup>2</sup>Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

<sup>3</sup>Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

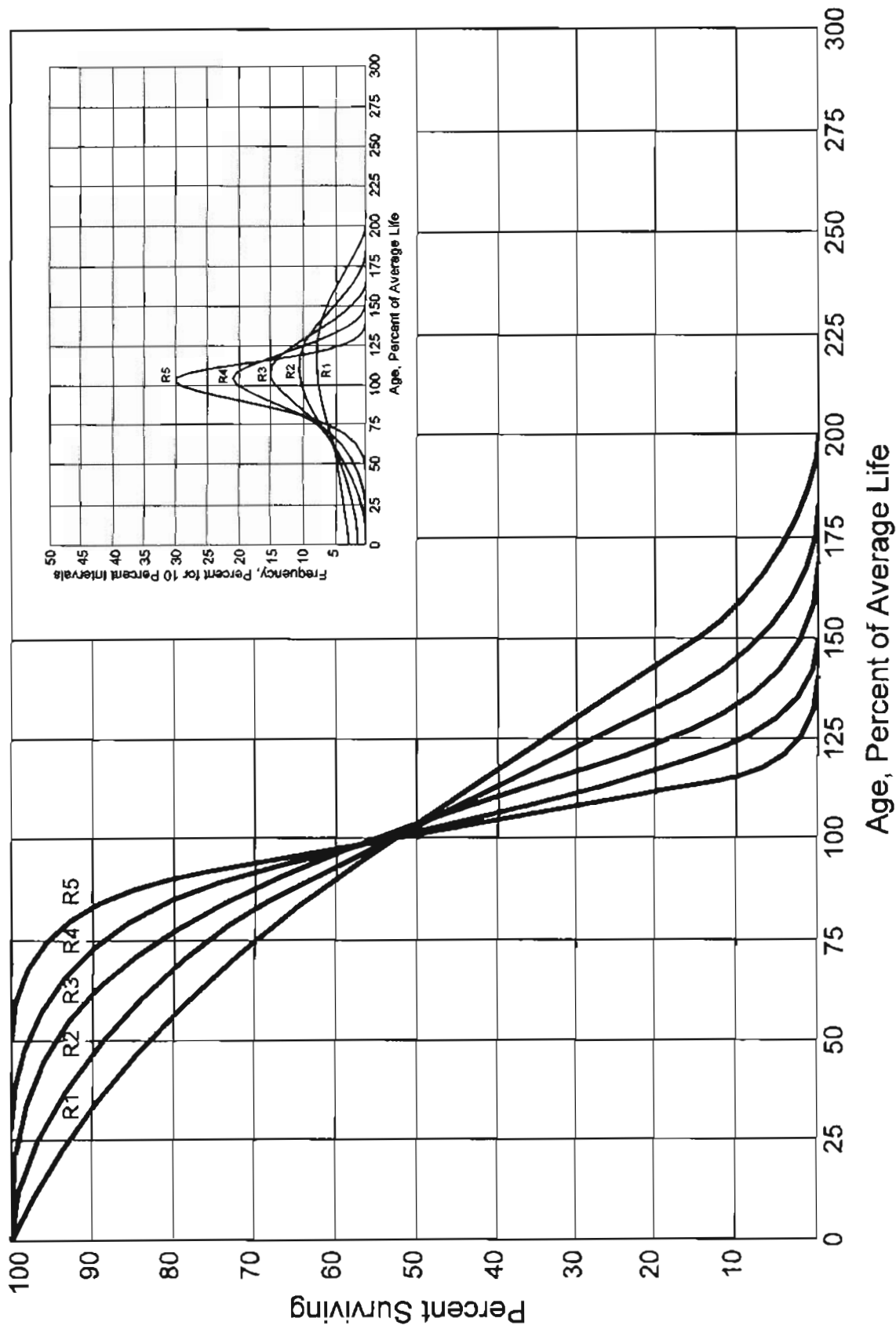


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

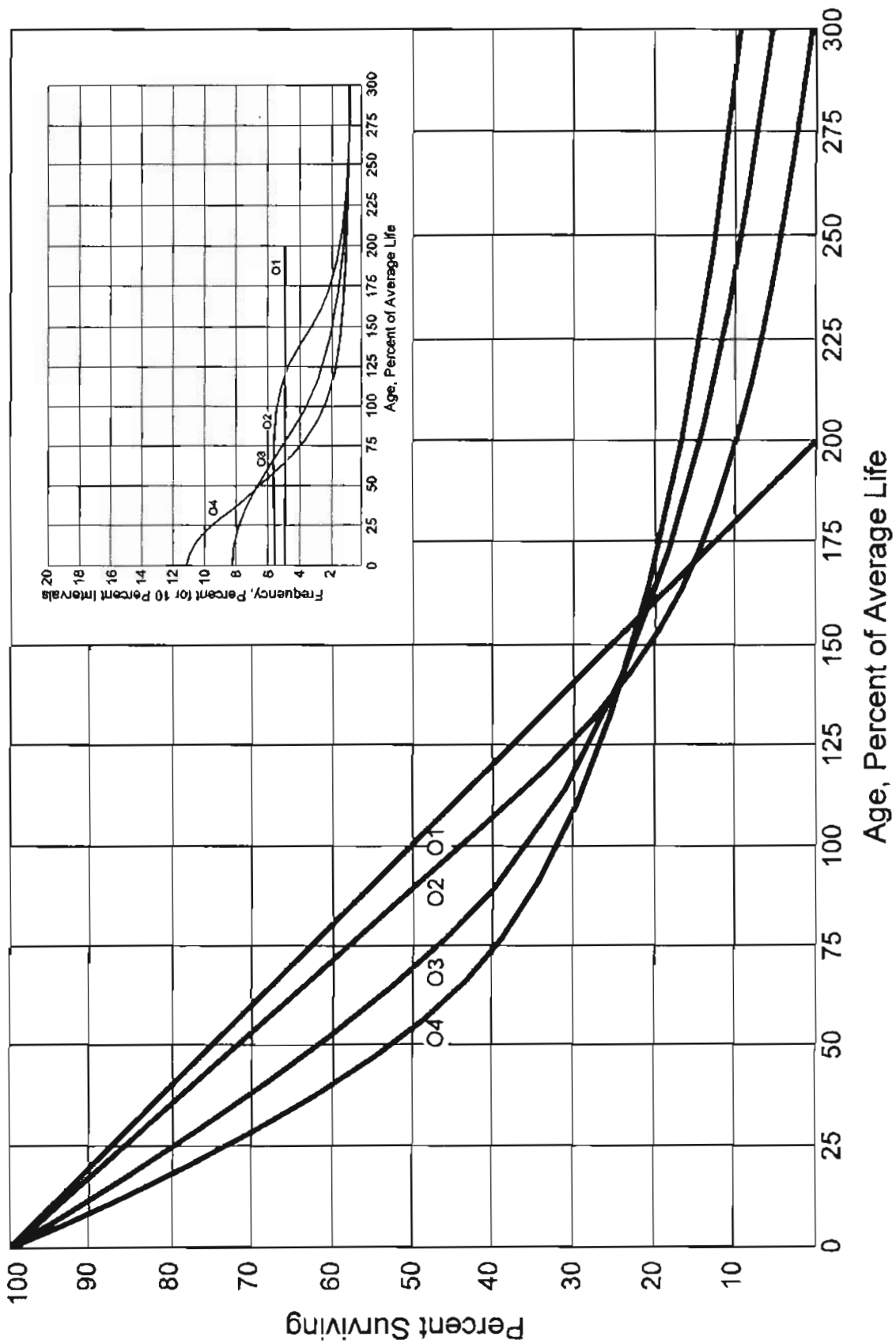


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

## Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"<sup>4</sup> "Engineering Valuation and Depreciation,"<sup>5</sup> and "Depreciation Systems."<sup>6</sup>

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table, and illustrations of smoothing the stub survivor curve.

---

<sup>4</sup>Winfrey, Robley, Supra Note 1.

<sup>5</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

<sup>6</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994



Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 2001-2010 during which there were placements during the years 1996-2010. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 1996 were retired in 2001. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Table 1 immediately above the stairstep line drawn on the table beginning with the 2001 retirements of 1996 installations and ending with the 2010 retirements of the 2005 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

In Table 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule

TABLE 1. RETIREMENTS FOR EACH YEAR 2001-2010  
SUMMARIZED BY AGE INTERVAL

Experience Band 2001-2010	Retirements, Thousands of Dollars										Placement Band 1996-2010	
	During Year										Total During	Age
Year Placed (1)	2001 (2)	2002 (3)	2003 (4)	2004 (5)	2005 (6)	2006 (7)	2007 (8)	2008 (9)	2009 (10)	2010 (11)	Age Interval (12)	Interval (13)
1996	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1997	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1998	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1999	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2000	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2001	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2002		5	11	12	13	14	15	16	18	20	113	7½-8½
2003			6	12	13	15	16	17	19	19	124	6½-7½
2004				6	13	15	16	17	19	19	131	5½-6½
2005					7	14	16	17	19	20	143	4½-5½
2006						8	18	20	22	23	146	3½-4½
2007							9	20	22	25	150	2½-3½
2008								11	23	25	151	1½-2½
2009									11	24	153	½-1½
2010										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 2001-2010  
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Experience Band 2001-2010										Placement Band 1996-2010	
	2001 (2)	2002 (3)	2003 (4)	2004 (5)	2005 (6)	2006 (7)	2007 (8)	2008 (9)	2009 (10)	2010 (11)	Total During Age Interval (12)	Age Interval (13)
1996	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	13½-14½
1997	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1998	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1999	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	-	60	10½-11½
2000	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	-	9½-10½
2001	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2002	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2003	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2004	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	-	5½-6½
2005	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	-	4½-5½
2006	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	-	10	3½-4½
2007	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2008	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	-	(121)	1½-2½
2009	-	-	-	-	-	-	-	-	-	-	-	½-1½
2010	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	=	=	=	=	=	=	(30)	22	(102)	(50)		

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year

<sup>b</sup> Transfer Affecting Exposures at End of Year

<sup>c</sup> Sale with Continued Use

Parentheses denote Credit amount.

are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Table 3 on page II-15.

The surviving plant at the beginning of each year from 2001 through 2010 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2006 are calculated in the following manner:

Exposures at age 0 = amount of addition	= \$750,000
Exposures at age ½ = \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½ = \$742,000 - \$18,000	= \$724,000
Exposures at age 2½ = \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½ = \$685,000 - \$22,000	= \$663,000

For the entire experience band 2001-2010, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing

TABLE 3. PLANT EXPOSED TO RETIREMENT  
 JANUARY 1 OF EACH YEAR 2001-2010  
 SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	2001 (2)	2002 (3)	2003 (4)	2004 (5)	2005 (6)	2006 (7)	2007 (8)	2008 (9)	2009 (10)	2010 (11)		
1996	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1997	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1998	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1999	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2000	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2001	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2002		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½
2003			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6½-7½
2004				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½
2005					660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½
2006						750 <sup>a</sup>	742	724	685	663	4,332	3½-4½
2007							850 <sup>a</sup>	841	821	799	4,955	2½-3½
2008								960 <sup>a</sup>	949	926	5,719	1½-2½
2009									1,080 <sup>a</sup>	1,069	6,579	½-1½
2010										1,220 <sup>a</sup>	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

Experience Band 2001-2010

Placement Band 1996-2010

<sup>a</sup> Additions during the year.

of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table. The original life table, illustrated in Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15
Exposures at age 4½	=	3,789,000
Retirements from age 4½ to 5½	=	143,000
Retirement Ratio	=	143,000 ÷ 3,789,000 = 0.0377
Survivor Ratio	=	1.000 - 0.0377 = 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623) = 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Tables 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

TABLE 4. ORIGINAL LIFE TABLE  
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2001-2010

Placement Band 1996-2010

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval <u>(1)</u>	Exposures at Beginning of Age Interval <u>(2)</u>	Retirements During Age Interval <u>(3)</u>	Retirement Ratio <u>(4)</u>	Survivor Ratio <u>(5)</u>	Percent Surviving at Beginning of Age Interval <u>(6)</u>
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Table 3, Column 12, Plant Exposed to Retirement.

Column 3 from Table 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Table 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100 percent to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The lowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the lowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R lowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 lowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.



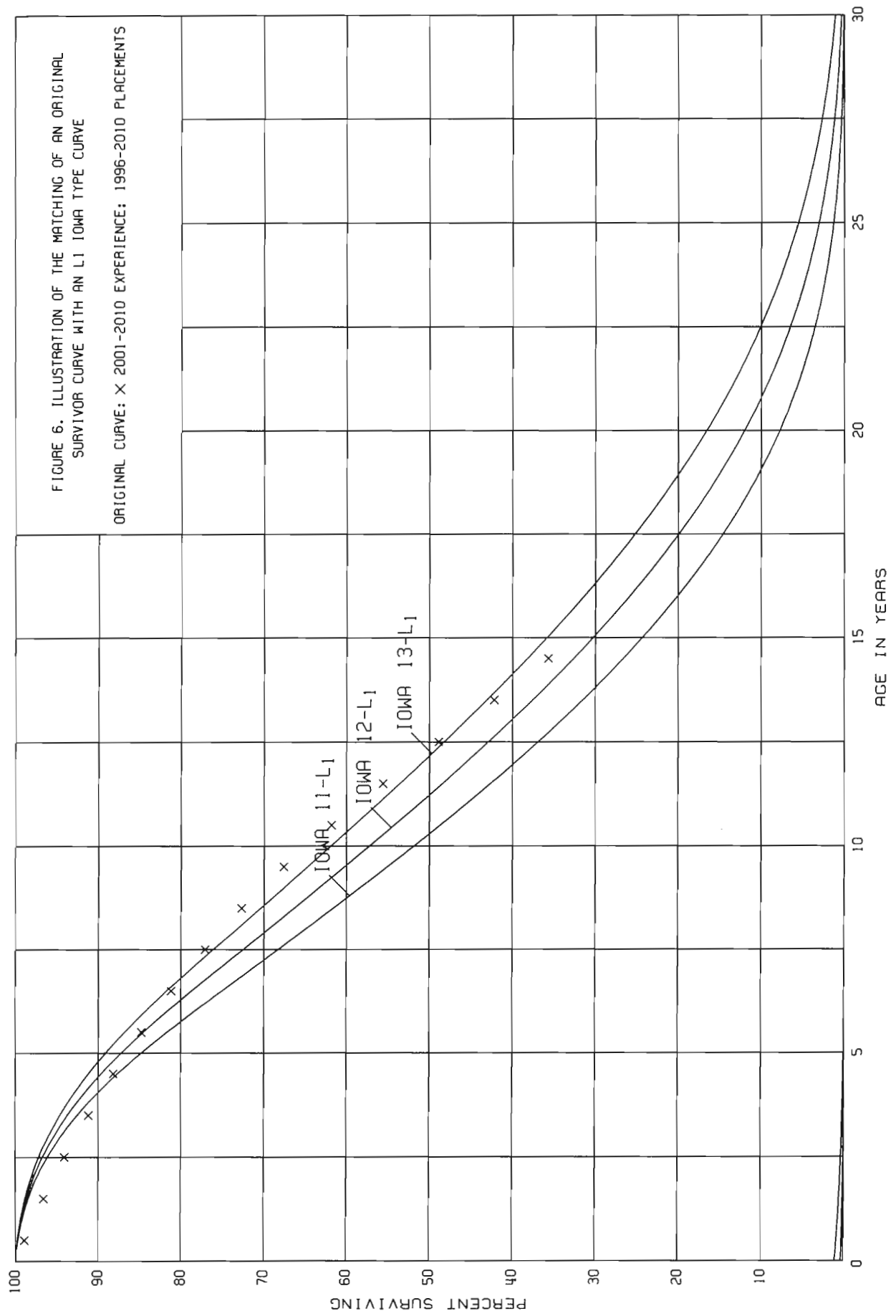


FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE

ORIGINAL CURVE: X 2001-2010 EXPERIENCE; 1996-2010 PLACEMENTS

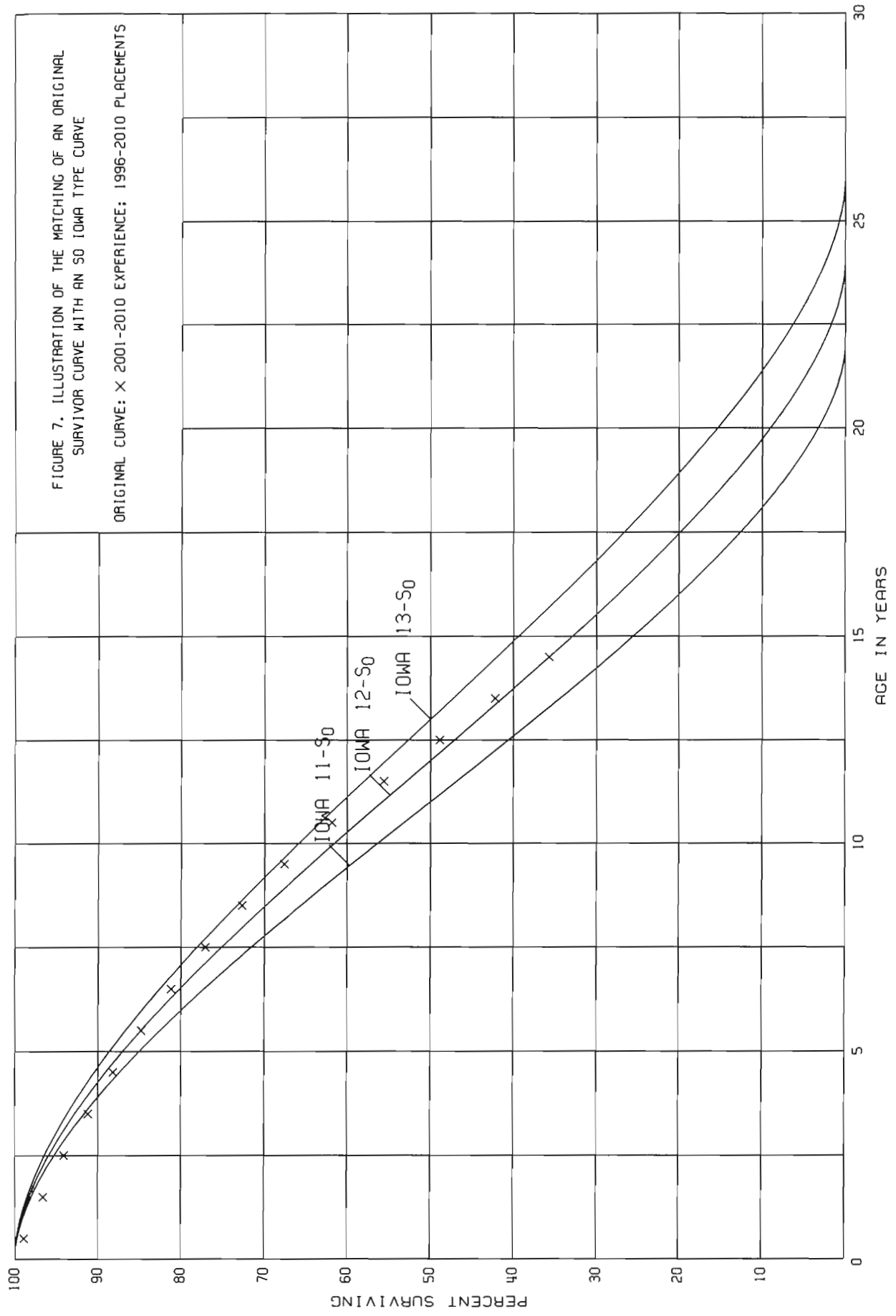


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN SO IOWA TYPE CURVE  
 ORIGINAL CURVE: X 2001-2010 EXPERIENCE; 1996-2010 PLACEMENTS

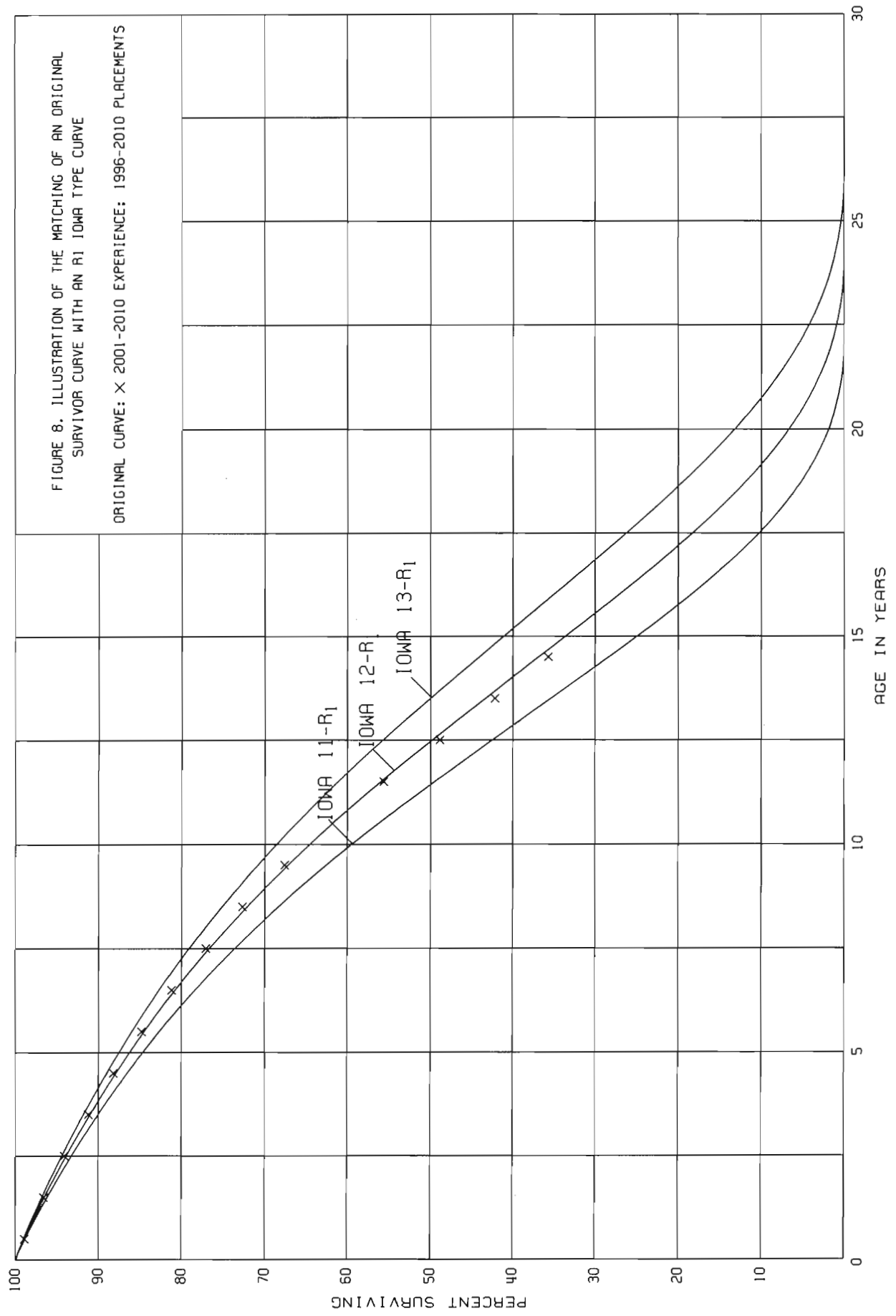
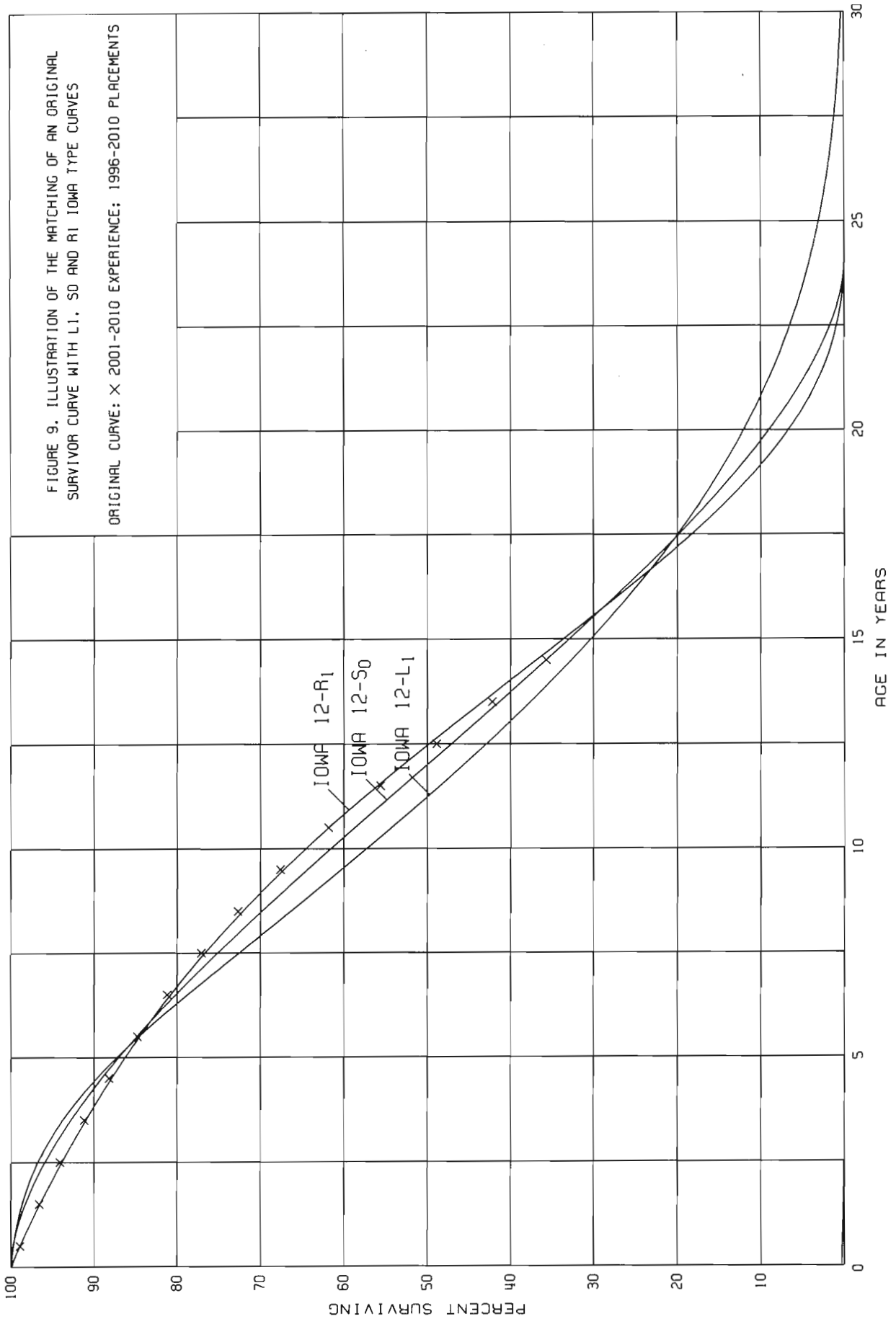


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE  
ORIGINAL CURVE: X 2001-2010 EXPERIENCE: 1996-2010 PLACEMENTS



Service Life Considerations

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric and gas companies.

For 42 of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 68 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page III-16.

ELECTRIC PLANT

Steam Production Plant

- 312.00 Boiler Plant Equipment
- 314.00 Turbogenerator Units
- 315.00 Accessory Electric Equipment
- 316.00 Miscellaneous Plant Equipment

Hydro Production Plant

- 331.00 Structures and Improvements
- 332.00 Reservoirs, Dams and Waterways
- 333.00 Turbines and Generators
- 334.00 Accessory Electric Equipment
- 335.00 Miscellaneous Plant Equipment

Other Production Plant

- 345.00 Accessory Electric Equipment

Transmission Plant

- 352.00 Structures and Improvements
- 353.00 Station Equipment
- 355.00 Poles and Fixtures
- 356.00 Overhead Conductors and Devices

#### Distribution Plant

361.00	Structures and Improvements
362.00	Station Equipment
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.10	Services - Overhead
369.20	Services - Underground Spokane Network
369.30	Services - Underground Other
370.10	Meters - Idaho Standard
370.30	Meters - Washington Standard
373.10	Street Lighting & Signal Systems - Mercury Vapor
373.20	Street Lighting & Signal Systems - Underground Conductor
373.30	Street Lighting & Signal Sys - Decorative & Metal Standards
373.40	Street Lighting & Signal Sys - High Pressure Sodium Vapor

#### General Plant

390.10	Structures and Improvements - Company
392.00	Transportation Equipment
396.00	Power Operated Equipment

#### GAS PLANT

##### Natural Gas Storage and Processing Plant

357.00	Other Equipment
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##### Distribution Plant

376.00	Mains
378.00	Measuring and Regulating Equipment - General
379.00	Compressor Station Equipment
380.00	Services
381.00	Meters

##### General Plant

390.10	Structures and Improvements - Company
392.00	Transportation Equipment
396.00	Power Operated Equipment

#### COMMON PLANT

392.00	Transportation Equipment
396.00	Power Operated Equipment

Electric Plant Account 353.00 Station Equipment, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged plant accounting data for the transmission plant originally owned by Avista Corporation have

been compiled for the years 1989 through 2010. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the period 1989 through 2010. The Iowa 45-R2.5 is a reasonable fit of the stub original survivor of station equipment. The 45-year service life is within the typical service life range of 35 to 55 years for station equipment. The 45-year life reflects the Company's plans to continue to upgrade equipment when necessary with expectations that some assets will be in service for a long time.

The determination of life characteristics for electric meters required additional data analysis due to the change in type of meters between Idaho and Washington. In 2008, Idaho completed the conversion of all standard meters to remote read meters. These meters have a considerably shorter life characteristic than the standard meters. Therefore, all electric meters were classified into three categories. The classifications were based on the Company inventory listing, by vintage. The assets in Account 370.1, Meters - Idaho Standard, is best represented by the 18-L0.5 survivor curve. The relatively new meters in Account 370.2, Meters - AMR Idaho, have life characteristics best estimated by the 15-S2.5 Iowa curve. In Washington, remote read meters are not planned at this time, so all meters are placed in Account 370.3, Meters - Washington - Standard and are best represented by the 30-R2.5 survivor curve. These reclassifications properly segregate meters into categories in order to reasonably match historical indications with future expectations.

The life characteristics for gas meters did not require the same reclassification, as the replacement practices between the two jurisdictions and the types of meters will be comparable. However, the gas meters were segregated by state in this study. The 36-R1.5 survivor curve is a good fit of the historical indications and future expectations.

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differ from account to account. The interim survivor curves estimated for steam, hydro and other production plant related to Avista Corporation stations were based on the retirement rate method.

The life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units. Final decisions as to date of retirement will be determined by management on a unit by unit basis.

The life span estimate for the steam, base-load units is 45 and 50 years, which is within the typical range of life spans for such units. The 80 to 154-year life span estimate applies to all the hydro units. Life spans of 26 to 40 years were estimated for the other production units. These life span estimates are typical for other production units which are used primarily as peaking units. The solar facility has a life span of 20 years.

A summary of the year in service, life span and probable retirement year for each power production unit follows:



<u>Depreciable Group</u>	<u>Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
Steam Production Plant			
Kettle Falls	1983	2028	45
Colstrip 3	1984	2034	50
Colstrip 4	1986	2036	50
Hydro Production Plant			
Monroe Street	1992	2072	80
Little Falls	1910	2059	149
Long Falls	1915	2055	140
Spokane Upper Falls	1922	2060	138
Nine Mile	1908	2060	152
Post Falls	1906	2060	154
Cabinet Gorge	1952	2072	120
Noxon Rapids	1959	2079	120
Other Production Plant			
Kettle Falls	2002	2028	26
Northeast Turbine	1978	2018	40
Boulder Park	2002	2042	40
Coyote Springs 2	2003	2043	40
Rathdrum Turbine	1999	2034	35
Lancaster	2010	2040	30
Central Operations Facility	2009	2029	20

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other electric and gas utilities.

### Salvage Analysis

The estimates of net salvage by account were based in part on historical data compiled through 2010. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1983 through 2010 contributed significantly toward the net salvage estimates for 40 plant accounts, representing 81 percent of the depreciable plant, as follows:

ELECTRIC PLANT

Steam Production Plant

- 311.00 Structures and Improvements
- 312.00 Boiler Plant Equipment
- 314.00 Turbogenerators

Hydro Production Plant

- 331.00 Structures and Improvements
- 333.00 Turbines and Generators
- 334.00 Accessory Electric Equipment
- 335.00 Miscellaneous Power Equipment

Other Production Plant

- 344.00 Generators
- 345.00 Accessory Electric Equipment

Transmission Plant

- 352.00 Structures and Improvements
- 353.00 Station Equipment
- 354.00 Towers and Fixtures
- 355.00 Poles and Fixtures

Distribution Plant

361.00	Structures and Improvements
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.10	Services - Overhead
369.20	Services - Underground Spokane Network
369.30	Services - Underground Other
370.10	Meters - Idaho Standard
370.20	Meters - Idaho AMR
370.30	Meters - Washington Standard
373.10	Street Lighting & Signal Systems - Mercury Vapor
373.20	Street Lighting & Signal Systems - Underground Conductor
373.30	Street Lighting & Signal Sys - Decorative and Metal Standards
373.40	Street Lighting & Signal Sys - High Pressure Sodium Vapor

General Plant

390.10	Structures and Improvements
392.00	Transportation Equipment
396.00	Power Operated Equipment

GAS PLANT

Distribution Plant

376.00	Mains
378.00	Measuring and Regulating Equipment - General
379.00	Compressor Station Equipment
380.00	Services
381.00	Meters
385.00	Industrial Measuring and Regulating Equipment

General Plant

392.00	Transportation Equipment
396.00	Power Operated Equipment

Common Plant

390.1	Structures and Improvements - Company
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Electric Plant Account 368.00, Line Transformers, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1983 through 2010 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed

as a percent of the original cost of regular retirements. Three-year moving averages for the 1983-1985 through 2008-2010 periods were computed to smooth the annual amounts.

Cost of removal fluctuated during the 28-year period. The primary cause of cost of removal was the effort needed to take out the transformers. Cost of removal for the most recent five years averaged 5 percent.

Gross salvage has varied throughout the period. The most recent five-year average of 3 percent gross salvage reflects recent trends and the overall value for line transformers.

The net salvage percent based on the overall period 1983 through 2010 is 5 percent negative net salvage and based on the most recent five-year period is negative 2 percent. The range of estimates made by other electric companies for line transformers is positive 5 to negative 10 percent. The net salvage estimate for line transformers is negative 5 percent, is within the range of other estimates and reflects expectations of the future for negative net salvage.

The net salvage percents for the remaining accounts representing 19 percent of plant were based on judgment incorporating estimates of previous studies of this and other electric and gas utilities.

#### CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

After the survivor curve and salvage are estimated, the annual depreciation accrual rate can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate, Percent} = \frac{(100\% \text{ Net Salvage, Percent})}{\text{Average Service Life}}$$

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and the estimated survivor curve. The accrued depreciation ratios are calculated as follows:

$$\text{Ratio} = \left( 1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}} \right) (1 - \text{Net Salvage, Percent}).$$

The application of these procedures is described for a single unit of property and a group of property units. Salvage is omitted from the description for ease of application.

#### Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left( 1 - \frac{6}{10} \right) = \$400.$$

#### Group Depreciation Procedures

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have

identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

Remaining Life Annual Accruals. For the purpose of calculating remaining life accruals as of December 31, 2010 the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2010 are set forth in the Results of Study section of the report.

Average Service Life Procedure. In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

## CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General and Common Plant accounts that represent numerous units of property, but a very small portion of depreciable electric and gas plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
<b>ELECTRIC PLANT</b>	
391.10 Computer Hardware	5
393.00 Stores Equipment	25
394.00 Tools, Shop and Garage Equipment	20
395.00 Laboratory Equipment	15
397.00 Communication Equipment	15
398.00 Miscellaneous Equipment	10
<b>GAS PLANT</b>	
391.00 Office Furniture and Equipment	15
391.10 Computer Hardware	5
393.00 Stores Equipment	25
394.00 Tools, Shop and Garage Equipment	20
395.00 Laboratory Equipment	15
397.00 Communication Equipment	15
398.00 Miscellaneous Equipment	10

<u>Account</u>		<u>Amortization Period, Years</u>
COMMON PLANT		
391.00	Office Furniture and Equipment	15
391.10	Computer Hardware	5
393.00	Stores Equipment	25
394.00	Tools, Shop and Garage Equipment	20
395.00	Laboratory Equipment	15
397.00	Communication Equipment	15
397.20	Communication Equipment - Portable	10
398.00	Miscellaneous Equipment	10

For the purpose of calculating annual amortization amounts as of December 31, 2010, the book or ratemaking book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.



III-1

PART III. RESULTS OF STUDY

## PART III. RESULTS OF STUDY

### QUALIFICATION OF RESULTS

The calculated annual depreciation accrual amounts and rates are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

There are some asset classes not included in this study which require a depreciation accrual rate prior to the next depreciation study. The assets relate to the new Customer Information System (CIS), The Work and Asset Management System (WAMS) and fleet assets. The new CIS and WAMS will be installed in 2013 and/or 2014 with an expected life of 15 years and depreciable rate of 6.67 percent. These type of assets are generally amortized over their useful life which, in this case, is best represented by 15 years.

Additionally, the Company plans to convert their fleet assets from unit depreciation to group depreciation. The assets will be categorized into five subaccounts of Transportation Equipment and three subaccounts for Power Operated Equipment. The groups will be established as autos, various types of trucks and other equipment. The average service lives will range from 6 to 15 years. The depreciable rate for each subaccount is set forth on page III-15 of this report.

The annual depreciation accrual rates are applicable specifically to the electric, gas and common plant in service as of December 31, 2010. For most plant accounts, the

application of such rates to future balances that reflect additions subsequent to December 31, 2010, is reasonable for a period of three to five years.

#### DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric and gas utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of the original cost retired.

#### DESCRIPTION OF DEPRECIATION TABULATIONS

Summaries of the results of the study, as applied to the original cost of electric, gas and common plant as of December 31, 2010, are presented on pages III-4 through III-15 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric and gas plant.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the estimated survivor curve and salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

AVISTA CORPORATION

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2010

	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost as of December 31, 2010 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated		Composite Remaining Life (9)=(6)/(7)
							Annual Amount (7)	Rate (8)=(7)/(4)	
<b>ELECTRIC PLANT</b>									
<b>Steam Production Plant</b>									
310.3	Removing Other Property Kettle Falls	SQUARE	0	138,174.50	102,161	36,014	2,001	1.45	18.0
310.4	Easements, Permits Kettle Falls	SQUARE	0	10,000.00	7,393	2,607	145	1.45	18.0
311	Structures and Improvements Kettle Falls	70-S1.5	(10)	21,315,323.55	17,936,912	5,509,944	322,766	1.51	17.1
	Colstrip 3 and Common	70-S1.5	(10)	50,516,933.72	38,168,152	17,400,475	788,447	1.56	22.1
	Colstrip 4	70-S1.5	(10)	49,668,109.24	34,741,047	19,893,873	832,044	1.68	23.9
	Total Account 311			121,500,366.51	90,846,111	42,804,292	1,943,257	1.60	22.0
311.1	Structures and Improvements - Landfill Kettle Falls	50-S3	0	3,640,093.42	1,869,207	1,770,886	101,626	2.79	17.4
312	Boiler Plant Equipment Kettle Falls	60-R1	(10)	41,358,059.22	32,203,534	13,290,331	796,369	1.93	16.7
	Colstrip 3 and Common	60-R1	(10)	76,878,225.48	52,651,773	31,914,275	1,485,133	1.93	21.5
	Colstrip 4	60-R1	(10)	50,136,356.66	29,501,075	25,648,917	1,101,277	2.20	23.3
	Total Account 312			168,372,641.36	114,356,382	70,853,523	3,382,779	2.01	20.9
314	Turbogenerators Kettle Falls	40-R0.5	(5)	13,308,186.93	9,766,718	4,206,878	282,296	2.12	14.9
	Colstrip 3 and Common	40-R0.5	(5)	18,668,655.13	9,494,826	10,107,262	520,099	2.79	19.4
	Colstrip 4	40-R0.5	(5)	16,304,242.97	7,335,549	9,783,906	468,814	2.88	20.9
	Total Account 314			48,281,085.03	26,597,093	24,098,046	1,271,209	2.63	19.0
315	Accessory Electric Equipment Kettle Falls	50-R3	0	10,837,723.31	8,067,494	2,770,229	168,992	1.56	16.4
	Colstrip 3 and Common	50-R3	0	9,389,493.95	5,982,553	3,406,941	162,222	1.73	21.0
	Colstrip 4	50-R3	0	6,706,342.53	3,822,531	2,883,812	125,858	1.88	22.9
	Total Account 315			26,933,559.79	17,872,578	9,060,982	457,072	1.70	19.8
316	Miscellaneous Power Plant Equipment Kettle Falls	53-R2	0	2,603,732.97	1,843,191	760,542	45,222	1.74	16.8
	Colstrip 3 and Common	53-R2	0	8,838,752.22	6,142,329	2,696,423	128,890	1.46	20.9
	Colstrip 4	53-R2	0	4,212,496.61	2,666,044	1,546,453	68,228	1.62	22.7
	Total Account 316			15,654,981.80	10,651,564	5,003,418	242,340	1.55	20.6
	<b>Total Steam Production Plant</b>			384,530,902.41	262,302,489	153,629,768	7,400,429	1.92	

AVISTA CORPORATION

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2010

	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost as of December 31, 2010 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated		Composite Remaining Life (9)=(6)/(7)
							Annual Accrual Amount (7)	Rate (8)=(7)/(4)	
<b>Hydro Production Plant</b>									
330.1	Asset Agreement - Settlement Little Falls	50-SQ	0	4,200,000.00	1,200,425	2,999,575	83,095	1.98	36.1
330.3	Removing Property of Others Little Falls Long Lake Spokane Upper Falls Nine Mile Post Falls Cabinet Gorge Noxon Rapids	100-R4 100-R4 100-R4 100-R4 100-R4 100-R4 100-R4	0 0 0 0 0 0 0	13,633.60 171,079.55 63,563.76 9,936.75 23,166.89 6,783,236.89 29,413,621.64	2,473 25,510 11,849 1,105 3,820 909,902 3,579,808	11,161 145,570 51,715 8,832 19,347 5,873,335 25,833,814	457 4,043 2,328 246 933 135,988 529,362	3.35 2.36 3.66 2.48 4.03 2.00 1.80	24.4 36.0 22.2 35.9 20.7 43.2 48.8
	Total Account 330.3			36,478,239.08	4,534,467	31,943,774	673,357	1.85	47.4
330.31	Twin Creek Channel Restoration Cabinet Gorge	100-R4	0	242,033.02	16,492	225,541	3,694	1.53	61.1
330.4	Land Easements Little Falls Long Lake Nine Mile Post Falls Cabinet Gorge Noxon Rapids	75-R3 75-R3 75-R3 75-R3 75-R3 75-R3	0 0 0 0 0 0	3,626.67 246,562.25 979.50 2,708,437.11 365,924.35 10,607.41	2,007 126,656 522 784,439 149,818 3,954	1,620 119,906 458 1,923,998 216,106 6,653	203 10,903 42 76,225 8,518 221	5.60 4.42 4.29 2.81 2.33 2.08	8.0 11.0 10.9 25.2 25.4 30.1
	Total Account 330.4			3,336,137.29	1,067,396	2,268,741	96,112	2.88	23.6
330.41	Land Easements - Conservation - Habitat Cabinet Gorge Noxon Rapids	75-R3 75-R3	0 0	333,906.35 550,000.00	27,123 61,219	306,783 488,781	5,436 8,254	1.63 1.50	56.4 59.2
	Total Account 330.41			883,906.35	88,342	795,564	13,690	1.55	58.1
331	Structures and Improvements Monroe Street Little Falls Long Lake Spokane Upper Falls Nine Mile Post Falls Cabinet Gorge Noxon Rapids	110-R2 110-R2 110-R2 110-R2 110-R2 110-R2 110-R2 110-R2	(20) (20) (20) (20) (20) (20) (20) (20)	7,935,872.16 1,184,973.99 1,924,658.36 552,828.89 3,943,109.90 1,231,528.17 9,846,516.03 12,789,369.09	1,816,609 450,268 820,845 261,662 1,104,855 302,659 4,217,211 4,285,458	7,706,438 971,701 1,488,745 401,733 3,626,877 1,175,175 7,598,608 11,061,785	135,333 22,977 38,256 9,785 77,930 25,785 147,680 189,405	1.71 1.94 1.99 1.77 1.98 2.09 1.50 1.48	56.9 42.3 38.9 41.1 46.5 45.6 51.5 58.4
	Total Account 331			39,408,856.59	13,259,567	34,031,062	647,151	1.64	52.6
331.1	Structures and Improvements - Fish and Wildlife Conservation Monroe Street Long Lake	50-S2.5 50-S2.5	0 0	205.59 64,872.23	153 52,577	53 12,295	2 392	0.97 0.60	26.5 31.4

AVISTA CORPORATION

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2010

	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost as of December 31, 2010 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated		Composite Remaining Life (9)=(6)/(7)
							Annual Accrual Amount (7)	Rate (8)=(7)/(4)	
	Total Account 331.1			188,751.78	80,801	107,951	2,521	1.34	42.8
331.2	Structures and Improvements - Recreation								
	Montroe Street	50-S0.5 *	(5)	507,701.37	241,146	291,940	8,539	1.68	34.2
	Long Lake	50-S0.5 *	(5)	205,233.75	49,989	165,506	4,665	2.27	35.5
	Spokane Upper Falls	50-S0.5 *	(5)	31,387.01	16,407	16,549	518	1.65	31.9
	Post Falls	50-S0.5 *	(5)	111,361.53	18,437	98,493	2,549	2.29	38.6
	Cabinet Gorge	50-S0.5 *	(5)	775,829.98	167,758	646,863	15,729	2.03	41.1
	Noxon Rapids	50-S0.5 *	(5)	1,036,722.05	175,883	912,675	20,997	2.03	43.5
	Total Account 331.2			2,668,235.69	669,620	2,132,026	52,997	1.99	40.2
331.26	Structures and Improvements - Recreation Information and Education								
	Cabinet Gorge	45-R2.5 *	0	24,242.30	11,781	12,461	321	1.32	38.8
	Noxon Rapids	45-R2.5 *	0	11,358.62	5,847	5,847	150	1.32	39.0
	Total Account 331.26			35,600.92	17,293	18,308	471	1.32	38.9
332	Reservoirs, Dams and Waterways								
	Montroe Street	100-R1 *	0	8,047,295.90	2,089,930	5,957,366	112,066	1.39	53.2
	Little Falls	100-R1 *	0	5,051,135.86	1,267,322	3,783,814	86,784	1.72	43.6
	Long Lake	100-R1 *	0	16,532,311.79	5,598,539	10,933,773	273,468	1.65	40.0
	Spokane Upper Falls	100-R1 *	0	7,064,524.81	1,149,295	5,915,230	130,948	1.85	45.2
	Nine Mile	100-R1 *	0	13,253,784.93	2,340,766	10,913,019	241,983	1.83	45.1
	Post Falls	100-R1 *	0	6,032,693.39	1,414,510	4,618,183	103,427	1.71	44.7
	Cabinet Gorge	100-R1 *	0	17,577,980.37	8,110,439	9,467,541	198,365	1.13	47.7
	Noxon Rapids	100-R1 *	0	30,381,947.02	12,504,552	17,877,395	340,192	1.12	52.6
	Total Account 332			103,941,674.07	34,475,353	69,466,321	1,487,233	1.43	46.7
332.1	Reservoirs, Dams and Waterways - Fish and Wildlife Conservation								
	Nine Mile	60-S1 *	0	3,534.58	670	2,865	72	2.04	39.8
	Post Falls	60-S1 *	0	16,133.11	4,087	12,046	318	1.97	37.9
	Cabinet Gorge	60-S1 *	0	12,445,558.38	1,019,519	11,426,039	236,660	1.90	48.3
	Noxon Rapids	60-S1 *	0	1,337,205.46	141,970	1,195,235	24,139	1.81	49.5
	Total Account 332.1			13,802,431.53	1,166,246	12,636,185	261,189	1.89	48.4
332.15	Reservoirs, Dams and Waterways - Fish and Wildlife Conservation								
	Cabinet Gorge	60-S1 *	0	1,003,258.85	140,178	863,081	18,095	1.80	47.7
	Noxon Rapids	60-S1 *	0	481,128.48	78,266	402,862	8,230	1.71	49.0
	Total Account 332.15			1,484,387.33	218,444	1,265,943	26,325	1.77	48.1

AVISTA CORPORATION

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2010

332.2	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost as of December 31, 2010 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated		Composite Remaining Life (9)=(6)/(7)
							Annual Amount (7)	Annual Accrual Rate (8)=(7)/(4)	
	Reservoirs, Dams and Waterways - Recreation								
	Little Falls	60-S1 *	0	14,365.60	4,766	9,600	266	1.85	36.1
	Long Lake	60-S1 *	0	105,639.43	45,508	60,131	1,919	1.82	31.3
	Spokane Upper Falls	60-S1 *	0	61,643.84	19,533	42,111	1,140	1.85	36.9
	Nine Mile	60-S1 *	0	92,744.40	28,389	64,355	1,728	1.86	37.2
	Post Falls	60-S1 *	0	268,669.62	106,464	162,206	4,783	1.78	33.9
	Cabinet Gorge	60-S1 *	0	107,152.79	34,059	73,094	1,851	1.73	39.5
	Noxon Rapids	60-S1 *	0	97,935.99	33,611	64,325	1,663	1.70	38.7
	Total Account 332.2			748,151.67	272,330	475,822	13,350	1.78	35.6
333	Turbines and Generators								
	Monroe Street	65-R1.5 *	(10)	11,030,835.12	2,373,043	9,760,876	214,664	1.95	45.5
	Little Falls	65-R1.5 *	(10)	3,971,075.62	1,162,942	3,205,241	95,338	2.40	33.6
	Long Lake	65-R1.5 *	(10)	8,823,605.08	2,492,802	7,213,164	216,908	2.46	33.3
	Spokane Upper Falls	65-R1.5 *	(10)	1,186,151.30	404,339	900,427	30,062	2.53	30.0
	Nine Mile	65-R1.5 *	(10)	9,627,201.18	2,163,317	8,426,604	208,854	2.17	40.3
	Post Falls	65-R1.5 *	(10)	2,233,650.87	854,174	1,602,842	54,072	2.42	29.6
	Cabinet Gorge	65-R1.5 *	(10)	37,440,635.41	7,573,312	33,611,387	765,416	2.04	43.9
	Noxon Rapids	65-R1.5 *	(10)	75,262,907.26	12,234,142	70,555,056	1,486,926	1.98	47.5
	Total Account 333			149,576,061.84	29,258,071	135,275,597	3,072,240	2.05	44.0
334	Accessory Electric Equipment								
	Monroe Street	38-R2.5 *	(5)	1,679,385.33	654,943	1,108,412	47,318	2.82	23.4
	Little Falls	38-R2.5 *	(5)	2,027,138.53	895,178	1,233,317	55,565	2.74	22.2
	Long Lake	38-R2.5 *	(5)	2,823,133.72	1,289,645	1,674,645	74,349	2.63	22.5
	Spokane Upper Falls	38-R2.5 *	(5)	4,268,226.44	282,128	4,199,510	119,809	2.81	35.1
	Nine Mile	38-R2.5 *	(5)	2,636,793.96	1,105,641	1,662,993	73,957	2.80	22.5
	Post Falls	38-R2.5 *	(5)	715,555.29	389,099	362,234	19,896	2.78	18.2
	Cabinet Gorge	38-R2.5 *	(5)	5,457,367.57	2,524,545	3,205,691	162,337	2.97	19.7
	Noxon Rapids	38-R2.5 *	(5)	14,201,208.10	3,222,663	11,688,606	396,089	2.79	29.5
	Total Account 334			33,808,808.94	10,363,842	25,135,408	949,320	2.81	26.5
335	Miscellaneous Power Plant Equipment								
	Monroe Street	65-R1.5 *	0	33,563.70	14,302	19,262	399	1.19	48.3
	Little Falls	65-R1.5 *	0	144,436.85	103,857	40,580	999	0.69	40.6
	Long Lake	65-R1.5 *	0	529,440.48	274,853	254,587	6,455	1.22	39.4
	Spokane Upper Falls	65-R1.5 *	0	106,857.48	60,508	46,349	1,126	1.05	41.2
	Nine Mile	65-R1.5 *	0	296,788.36	189,805	106,983	2,599	0.88	41.2
	Post Falls	65-R1.5 *	0	222,773.24	114,725	108,048	2,566	1.15	42.1
	Cabinet Gorge	65-R1.5 *	0	2,498,837.66	470,203	1,708,203	9,426	0.38	49.9
	Noxon Rapids	65-R1.5 *	0	3,003,969.21	1,716,604	1,287,365	24,018	0.80	53.6
	Total Account 335			6,836,666.98	4,503,289	2,333,377	47,588	0.70	49.0

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	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost as of December 31, 2010 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated Annual Accrual Amount (7)	Rate (8)=(7)/(4)	Composite Remaining Life (9)=(6)/(7)
335.1	Miscellaneous Equipment - Fish and Wildlife Conservation								
	Cabinet Gorge	40-R3 *	0	105,242.14	58,318	46,924	1,343	1.28	34.9
	Noxon Rapids	40-R3 *	0	355,980.02	275,889	80,291	2,617	0.74	30.7
	Total Account 335.1			461,222.16	334,007	127,215	3,960	0.86	32.1
335.2	Miscellaneous Equipment - Recreation								
	Cabinet Gorge	40-R3 *	0	21,108.60	14,430	6,679	202	0.96	33.1
	Noxon Rapids	40-R3 *	0	17,558.56	7,514	10,045	282	1.61	35.6
	Total Account 335.2			38,667.16	21,944	16,724	484	1.25	34.6
336	Roads, Railroads and Bridges								
	Monroe Street	55-S2 *	0	50,448.44	16,094	34,354	938	1.86	36.6
	Nine Mile	55-S2 *	0	625,181.31	187,256	437,925	12,093	1.93	36.2
	Cabinet Gorge	55-S2 *	0	1,098,564.01	689,410	409,154	21,549	1.96	19.0
	Noxon Rapids	55-S2 *	0	225,368.74	89,044	136,325	4,257	1.89	32.0
	Total Account 336			1,999,562.50	981,804	1,017,758	38,837	1.94	26.2
	<b>Total Hydro Production Plant</b>			400,139,394.90	102,529,733	322,272,892	7,473,614	1.87	
	<b>Other Production Plant</b>								
341	Structures and Improvements								
	Northeast Turbine	55-S4 *	0	365,279.55	317,307	47,973	5,997	1.64	8.0
	Boulder Park	55-S4 *	0	1,163,930.34	220,935	942,995	29,604	2.54	31.9
	Rathdrum Turbine	55-S4 *	0	3,258,386.42	820,480	2,437,906	101,620	3.12	24.0
	Coyote Springs 2	55-S4 *	0	11,348,798.75	2,652,029	8,696,770	265,238	2.34	32.8
	Total Account 341			16,136,395.06	4,010,751	12,125,644	402,459	2.49	30.1
342	Fuel Holders, Producers and Accessories								
	Kettle Falls	55-R3 *	(10)	89,232.19	40,364	57,791	3,265	3.66	17.7
	Northeast Turbine	55-R3 *	(10)	31,460.00	27,276	7,330	921	2.93	8.0
	Boulder Park	55-R3 *	(10)	115,969.66	35,178	92,389	3,044	2.62	30.4
	Rathdrum Turbine	55-R3 *	(10)	1,695,808.40	444,975	1,420,414	60,463	3.57	23.5
	Lancaster	55-R3 *	(10)	91,977.92	21,160	99,016	3,372	3.67	29.4
	Coyote Springs 2	55-R3 *	(10)	19,127,874.62	4,717,459	16,323,203	519,568	2.72	31.4
	Total Account 342			21,152,322.79	5,267,412	18,000,143	590,633	2.79	30.5
343	Prime Movers								
	Kettle Falls	55-S2.5 *	0	9,071,493.38	3,821,755	5,249,738	294,103	3.24	17.8
	Northeast Turbine	55-S2.5 *	0	9,089,742.72	8,502,065	567,678	73,552	0.81	8.0
	Boulder Park	55-S2.5 *	0	57,216.28	12,627	44,589	1,441	2.52	30.9
	Rathdrum Turbine	55-S2.5 *	0	3,658,328.03	1,274,077	2,384,251	101,265	2.77	23.5
	Total Account 343			21,876,780.41	13,610,524	8,266,256	470,361	2.15	17.6



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	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost as of December 31, 2010 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated Annual Accrual Amount (7)	Rate (8)=(7)/(4)	Composite Remaining Life (9)=(6)/(7)
344	Generators	45-R1	0	3,718.22	1,199	2,519	152	4.09	16.6
	Kettle Falls	45-R1	0	2,605,231.80	2,123,628	481,604	65,082	2.50	7.4
	Northeast Turbine	45-R1	0	30,610,885.13	6,354,332	24,256,553	900,172	2.94	26.9
	Boulder Park	45-R1	0	48,858,107.18	9,160,332	39,697,775	1,840,677	3.77	21.6
	Rathdrum Turbine	45-R1	0	208,505.82	3,410	205,096	7,719	3.70	26.6
	Lancaster	45-R1	0	116,984,016.85	18,962,753	98,021,264	3,514,381	3.00	27.9
	Coyote Springs 2	45-R1	0	199,270,465.00	36,605,654	162,664,811	6,328,183	3.18	25.7
	Total Account 344			63,328.00	3,298	60,030	3,356	5.30	17.9
344.01	Generators - Solar	25-S2.5	0	4,893.78	1,401	3,737	327	6.68	11.4
	Central Operations Facility	20-S2	(5)	1,158,405.64	67,842	1,148,484	144,714	12.49	7.9
	Accessory Electric Equipment	20-S2	(5)	345,181.77	64,378	298,063	20,827	6.03	14.3
	Kettle Falls	20-S2	(5)	2,567,151.03	391,197	2,304,312	151,146	5.89	15.2
	Northeast Turbine	20-S2	(5)	12,701,072.60	2,863,214	10,472,912	780,035	6.14	13.4
	Boulder Park	20-S2	(5)	16,776,704.82	3,388,032	14,227,508	1,097,049	6.54	13.0
	Rathdrum Turbine	20-S2	(5)	300,214.80	241,636	58,579	7,544	2.51	7.8
	Coyote Springs 2	35-R3	0	7,200.33	1,768	5,432	207	2.87	26.2
	Total Account 345	35-R3	0	1,271,476.80	245,443	1,026,034	37,475	2.95	27.4
	Miscellaneous Power Plant Equipment			1,578,891.93	488,847	1,090,045	45,226	2.86	24.1
346	Northeast Turbine			276,854,888.01	63,374,518	216,434,437	8,937,267	3.23	
	Boulder Park								
	Coyote Springs 2								
	Total Account 346								
	<b>Total Other Production Plant</b>								
	<b>Transmission Plant</b>								
350.3	Removing Property of Others	75-R4	0	1,487,565.91	611,982	875,584	18,389	1.24	47.6
350.4	Land Rights	75-R4	0	13,798,944.94	3,598,135	10,200,810	179,721	1.30	56.8
352	Structures and Improvements	60-S2	(5)	16,585,557.68	4,312,369	13,102,447	272,841	1.65	48.0
353	Station Equipment	45-R2.5	(10)	192,799,947.51	63,117,488	148,962,454	4,496,363	2.33	33.1
354	Towers and Fixtures	70-R4	(15)	17,120,820.11	7,018,574	12,670,369	308,670	1.80	41.0
355	Poles and Fixtures	65-R2.5	(15)	135,112,530.36	52,947,521	102,431,889	1,870,988	1.38	54.7
356	Overhead Conductors and Devices	65-R2.5	(10)	108,159,785.76	32,733,505	86,242,259	1,716,881	1.59	50.2
357	Underground Conduit	60-R4	0	2,605,487.58	393,315	2,212,173	42,750	1.64	51.7
358	Underground Conductors and Devices	50-S2	0	2,330,071.82	662,450	1,667,622	47,070	2.02	35.4
359	Roads and Trails	65-R4	0	1,872,245.99	636,340	1,235,906	31,160	1.66	39.7
	<b>Total Transmission Plant</b>			491,872,957.66	166,031,699	379,601,513	8,984,833	1.83	
	<b>Distribution Plant</b>								
360.4	Land - Easements	75-R4	0	1,025,699.61	4,017	1,021,683	13,724	1.34	74.4
361	Structures and Improvements	60-R2.5	(10)	14,521,648.54	4,812,293	11,161,520	235,862	1.62	47.3
362	Station Equipment	45-R1.5	0	97,095,752.27	31,626,546	65,469,206	1,913,573	1.97	34.2

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	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost as of December 31, 2010 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated		Composite Remaining Life (9)=(6)/(7)
							Annual Amount (7)	Accrual Rate (8)=(7)/(4)	
364	Poles, Towers and Fixtures	55-R2.5	(25)	229,311,309.05	69,440,760	217,198,376	5,287,267	2.31	41.1
365	Overhead Conductors and Devices	50-R3	(20)	151,716,380.29	42,097,227	139,962,429	4,273,771	2.82	32.7
366	Underground Conduit	50-S2	(25)	77,764,058.52	17,999,504	79,205,569	2,106,872	2.71	37.6
367	Underground Conductors and Devices	28-S2	(20)	129,764,214.80	32,847,809	122,869,249	7,300,691	5.63	16.8
368	Line Transformers	44-R2	(5)	178,517,768.64	62,891,935	124,551,722	3,772,581	2.11	33.0
	Services								
369.1	Overhead	55-R4	(40)	45,088,691.07	18,909,284	44,214,883	1,315,958	2.92	33.6
369.2	Underground - Spokane Network	55-R4	(40)	2,631,376.00	453,258	3,230,668	71,765	2.73	45.0
369.3	Underground - Other	55-R4	(40)	72,456,704.63	24,280,768	77,158,618	1,859,964	2.57	41.5
	Total Account 369			120,176,771.70	43,643,310	124,604,169	3,247,687	2.70	
	Meters								
370.1	Idaho Standard	18-L0.5	0	2,857.88	1,080	1,778	210	7.35	8.5
370.2	Idaho AMR	15-S2.5	0	20,404,846.22	833,728	19,571,118	1,560,379	7.65	12.5
370.3	Washington Standard	35-S0	0	25,647,306.26	5,079,605	20,567,701	869,885	3.39	23.6
	Total Account 370			46,055,010.36	5,914,413	40,140,597	2,430,474	5.28	
	Street Lighting and Signal Systems								
373.1	Mercury Vapor	35-R2.5	(25)	4,787,175.94	4,443,393	1,540,577	64,986	1.36	23.7
373.2	Underground Conductor	35-R2.5	(25)	2,866,363.03	2,110,541	1,472,413	54,734	1.91	26.9
373.3	Decorative and Metal Standards	35-R2.5	(25)	7,752,829.79	4,153,970	5,537,067	189,870	2.45	29.2
373.4	High Pressure Sodium Vapor	35-R2.5	(30)	16,361,180.15	5,999,687	15,269,847	569,249	3.48	26.8
	Total Account 373			31,767,548.91	16,707,591	23,819,904	878,839	2.77	
	General Plant								
	Structures and Improvements - Company	48-S2	(5)	3,588,758.74	1,422,202	2,345,995	60,098	1.67	38.0
	Office Furniture and Equipment	5-SQ	0	1,990,856.72	590,019	1,400,838	423,640	21.28	3.3
	Computer Hardware	15-L2.5	20	2,738,493.24	1,503,277	687,518	50,198	1.83	13.7
392	Stores Equipment	25-SQ	0	390,377.08	43,004	347,373	17,893	4.58	19.4
393	Tools, Shop and Garage Equipment	20-SQ	0	3,257,563.21	1,668,931	1,588,632	155,793	4.78	10.2
394	Laboratory Equipment	15-SQ	0	1,127,659.68	508,659	619,001	154,830	13.73	4.0
395	Power Operated Equipment	16-S0.5	5	2,266,434.18	603,642	1,549,470	131,305	5.79	11.8
396	Communication Equipment	15-SQ	0	41,361,518.25	27,706,405	13,655,113	1,163,846	2.81	11.7
397	Miscellaneous Equipment	10-SQ	0	8,466.99	528	7,939	1,127	13.31	7.0
	Total General Plant			56,730,128.09	34,046,667	22,201,879	2,159,730	3.81	
	TOTAL DEPRECIABLE ELECTRIC PLANT			2,687,844,433.76	956,270,511	2,044,144,913	66,416,214	2.47	

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	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost as of December 31, 2010 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated		Composite Remaining Life (9)=(8)/(7)
							Annual Accrual Amount (7)	Rate (8)=(7)/(4)	
<b>GAS PLANT - WASHINGTON AND IDAHO</b>									
<b>Natural Gas Storage and Processing Plant</b>									
350.2	Rights of Way	50-R3	0	59,811.72	19,201	40,611	1,109	1.85	36.6
Structures and Improvements									
351.1	Structures and Improvements	55-S2.5	(5)	793,767.13	388,051	445,404	12,010	1.51	37.1
351.2	Compressor Station	55-S2.5	(5)	282,649.34	178,614	118,063	3,900	1.38	30.3
351.3	Measuring and Regulating Station	55-S2.5	(5)	52,850.07	33,765	21,728	725	1.37	30.0
351.4	Office	55-S2.5	(5)	110,236.38	46,843	68,905	1,761	1.60	39.1
351.41	Pump House	55-S2.5	(5)	61,655.69	39,390	25,348	847	1.37	29.9
				<i>Total Account 351</i>	686,663	679,448	19,243	1.48	
Wells									
352	Storage Wells	50-R3	0	8,135,247.04	4,448,188	3,687,059	93,889	1.15	39.3
352.2	Reservoirs	45-R4	0	203,330.47	49,533	153,797	4,806	2.36	32.0
352.3	Non-Recoverable Gas	50-R4	0	4,101,161.47	3,434,611	666,550	17,382	0.42	38.3
				<i>Total Account 352</i>	7,932,332	4,507,406	116,077	0.93	
Lines									
353	Compressor Station Equipment	55-S2.5	0	1,044,477.12	449,113	595,364	15,805	1.51	37.7
354	Measuring and Regulating Equipment	50-S2.5	0	11,227,511.13	1,749,334	9,478,177	209,772	1.87	45.2
355	Purification Equipment	35-R3	0	173,783.82	(429,323)	603,107	48,162	27.71	12.5
356	Other Equipment	30-S3	0	407,617.44	345,926	61,691	5,546	1.36	11.1
357		40-R2	0	1,453,687.75	647,571	806,117	31,930	2.20	25.2
				<i>Total Natural Gas Storage and Processing Plant</i>	11,400,817	16,771,921	447,644	1.59	
<b>Distribution Plant</b>									
374.4	Land - Easements	50-R3	0	64,232.41	1,603	62,629	1,291	2.01	48.5
375	Structures and Improvements	50-R2.5	0	743,264.41	205,504	537,760	13,579	1.83	39.6
376	Mains	55-R2.5	(30)	214,835,280.03	69,422,257	209,863,607	5,137,474	2.39	40.8
378	Measuring and Regulating Equipment - General	35-R1.5	(15)	5,017,641.37	826,887	4,943,401	179,432	3.58	27.6
379	Compressor Station Equipment	40-S0.5	(15)	5,908,215.95	775,128	6,019,320	169,584	2.87	35.5
380	Services	45-R2.5	(20)	138,010,054.54	57,223,580	108,388,485	3,334,270	2.42	32.5
381	Meters	36-R1.5	(2)	12,766,025.87	3,987,792	9,033,554	352,509	2.76	25.6
	Idaho	36-R1.5	(2)	46,490,452.81	8,626,962	38,793,400	1,508,213	3.24	25.7
	Washington								
385	Industrial Measuring and Regulating Equipment	50-R2	(15)	59,256,478.68	12,614,654	47,826,954	1,860,722	3.14	41.8
				<i>Total Distribution Plant</i>	1,008,646	2,159,282	51,671	1.88	
				<i>Total Distribution Plant</i>	142,078,259	379,801,438	10,748,023	2.52	
<b>General Plant</b>									
390.1	Structures and Improvements - Company	30-S1	0	937,997.02	158,564	779,433	33,154	3.53	23.5
392	Transportation Equipment - Class 7 and 8	15-L2.5	10	472,239.61	183,929	241,087	20,515	4.34	11.8

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	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost as of December 31, 2010 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated		Composite Remaining Life (9)=(6)/(7)
							Annual Accrual Amount (7)	Rate (8)=(7)/(4)	
393	Stores Equipment	25-SQ	0	84,271.45	20,430	63,841	3,919	4.65	16.3
394	Tools, Shop and Garage Equipment	20-SQ	0	1,876,851.37	967,953	908,898	75,053	4.00	12.1
395	Laboratory Equipment	15-SQ	0	236,462.92	123,188	113,275	39,593	16.74	2.9
396	Power Operated Equipment	16-SO.5	20	1,529,421.18	916,805	306,732	19,868	1.30	15.4
397	Communication Equipment	15-SQ	0	801,000.19	516,716	284,284	22,906	2.86	12.4
	<i>Total General Plant</i>			5,938,243.74	2,887,585	2,697,550	215,008	3.62	
	<b>TOTAL GAS PLANT - WASHINGTON AND IDAHO</b>			<b>460,635,818.08</b>	<b>156,366,661</b>	<b>399,270,909</b>	<b>11,410,675</b>	<b>2.48</b>	
	<b>GAS PLANT - ALLOCATED ALL</b>								
	<b>General Plant</b>								
391	Office Furniture and Equipment	15-SQ	0	378,871.41	194,442	184,429	24,591	6.49	7.5
391.1	Computer Hardware	5-SQ	0	17,942.09	2,188	15,754	3,875	21.60	4.1
	<i>Total Account 391</i>			396,813.50	196,630	200,183	28,466	7.17	
394	Tools, Shop and Garage Equipment	20-SQ	0	1,092,853.76	150,815	942,039	55,252	5.06	17.0
395	Laboratory Equipment	15-SQ	0	77,286.38	4,074	73,212	5,529	7.15	13.2
397	Communication Equipment	15-SQ	0	926,079.41	648,184	277,895	35,518	3.84	7.8
	<i>Total General Plant</i>			2,493,033.05	999,703	1,493,329	124,765	5.00	
	<b>TOTAL GAS PLANT - ALLOCATED ALL</b>			<b>2,493,033.05</b>	<b>999,703</b>	<b>1,493,329</b>	<b>124,765</b>	<b>5.00</b>	
	<b>GAS PLANT - OREGON AND ALLOCATED SOUTH</b>								
	<b>Natural Gas Storage and Processing Plant</b>								
351.2	Structures and Improvements	55-S2.5	(5)	1,043.51	33	1,063	20	1.92	53.2
351.4	Compressor Station	55-S2.5	(5)	11,304.09	197	11,672	218	1.93	53.5
	<i>Total Account 351</i>			12,347.60	230	12,735	238	1.93	
352	Wells	50-R3	0	885,565.70	34,259	851,307	17,903	2.02	47.6
352.2	Storage Wells	45-R4	0	41,848.67	2,716	39,133	926	2.21	42.3
352.3	Reservoirs	50-R4	0	269,761.05	40,144	229,617	4,865	1.80	47.2
	<i>Total Account 352</i>			1,197,175.42	77,119	1,120,057	23,694	1.98	
353	Lines	55-S2.5	0	62,303.99	3,251	59,053	1,124	1.80	52.5
354	Compressor Station Equipment	50-S2.5	0	2,876,673.76	117,287	2,759,387	58,090	2.02	47.5
357	Other Equipment	40-R2	0	4,615.85	119	4,497	114	2.47	39.4
	<i>Total Natural Gas Storage and Processing Plant</i>			4,153,116.62	198,006	3,955,729	83,260	2.00	

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	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost as of December 31, 2010 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated		Composite Remaining Life (9)=(6)/(7)
							Annual Accrual Amount (7)	Rate (8)=(7)/(4)	
<b>Distribution Plant</b>									
374.4	Land - Easements	50-R3	0	96,478.00	2,300	94,178	1,939	2.01	48.6
375	Structures and Improvements	50-R2.5	0	291,875.82	115,003	176,873	5,395	1.85	32.8
376	Mains	55-R2.5	(30)	130,326,659.60	45,742,426	123,682,231	2,705,212	2.08	45.7
378	Measuring and Regulating Equipment - General	35-R1.5	(15)	3,195,636.01	690,853	2,984,128	95,052	2.97	31.4
379	Compressor Station Equipment	40-50.5	(15)	1,656,656.60	356,390	1,548,765	45,787	2.76	33.8
380	Services	45-R2.5	(20)	56,987,729.53	31,921,328	36,463,947	1,041,548	1.83	35.0
381	Meters	36-R1.5	(2)	32,434,693.27	4,466,491	28,616,896	1,070,391	3.30	26.7
385	Industrial Measuring and Regulating Equipment	50-R2	(15)	1,207,391.03	663,149	725,351	15,635	1.29	46.4
387	Other Equipment	12-S3	0	539.29	539	0	0	-	-
	<b>Total Distribution Plant</b>			226,197,659.15	83,958,479	194,292,369	4,980,959	2.20	
<b>General Plant</b>									
390.1	Structures and Improvements - Company	30-S1	0	3,227,131.72	1,675,611	1,551,521	55,424	1.72	28.0
392	Transportation Equipment - Class 7 & 8	15-L2.5	10	32,132.07	25,193	3,726	257	0.80	14.5
393	Stores Equipment	25-SQ	0	57,226.52	29,309	27,918	2,801	4.89	10.0
394	Tools, Shop and Garage Equipment	20-SQ	0	897,816.59	350,567	547,250	48,058	5.35	11.4
395	Laboratory Equipment	15-SQ	0	229,575.11	115,503	114,072	40,480	17.63	2.8
396	Power Operated Equipment	16-SQ.5	20	43,833.95	16,138	18,929	1,559	3.56	12.1
397	Communication Equipment	15-SQ	0	724,685.78	174,952	549,734	48,605	6.71	11.3
398	Miscellaneous Equipment	10-SQ	0	2,367.16	29	2,338	246	10.39	9.5
	<b>Total General Plant</b>			5,214,768.90	2,387,302	2,815,488	197,430	3.79	
<b>TOTAL GAS PLANT - OREGON AND ALLOCATED SOUTH</b>				<b>235,565,544.67</b>	<b>86,543,787</b>	<b>201,063,586</b>	<b>5,281,649</b>	<b>2.23</b>	
<b>TOTAL DEPRECIABLE GAS PLANT</b>				<b>698,694,395.80</b>	<b>243,910,151</b>	<b>601,827,824</b>	<b>16,797,089</b>	<b>2.40</b>	
<b>COMMON PLANT</b>									
389.3	Land and Land Rights	65-R4	0	1,878,143.80	47,543	1,830,601	29,351	1.56	62.4
389.4	Removing Property of Others	65-R4	0	39,786.75	34,141	5,646	157	0.39	36.0
	<b>Total Account 389</b>			1,917,930.55	81,684	1,836,247	29,508	1.54	
390.1	Structures and Improvements - Company	55-R1.5	(5)	58,938,847.06	5,135,894	56,749,895	1,177,206	2.00	48.2
391	Office Furniture and Equipment	15-SQ	0	7,566,125.45	213,123	7,353,002	1,334,191	17.63	5.5
391.1	Computer Hardware	5-SQ	0	28,289,483.67	10,331,168	17,958,316	6,703,443	23.70	2.7
	<b>Total Account 391</b>			35,855,609.12	10,544,291	25,311,318	8,037,634	22.42	
392	Transportation Equipment - Class 7 and 8	15-L2.5	10	475,195.16	219,665	208,011	24,603	5.18	8.5
393	Stores Equipment	25-SQ	0	1,480,700.59	465,830	1,014,871	64,051	4.33	15.8
394	Tools, Shop and Garage Equipment	20-SQ	0	4,664,596.34	724,064	3,940,532	229,898	4.93	17.1

AVISTA CORPORATION

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2010

	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost as of December 31, 2010 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated		Composite Remaining Life (9)=(6)/(7)
							Annual Accrual Amount (7)	Rate (8)=(7)/(4)	
395	Laboratory Equipment	15-SQ	0	573,783.87	106,962	466,822	81,967	14.29	5.7
396	Power Operated Equipment	16-SO.5	10	2,041,872.60	970,792	866,893	66,384	3.25	13.1
397	Communication Equipment	15-SQ	0	19,557,271.22	11,987,288	7,569,983	665,438	3.40	11.4
397.2	Portable	10-SQ	0	2,064,294.19	445,496	1,618,798	246,654	11.95	6.6
	Total Account 397			21,621,565.41	12,432,784	9,188,781	912,092	4.22	
398	Miscellaneous Equipment	10-SQ	0	412,287.37	(118,475)	530,762	166,878	40.48	3.2
	<b>TOTAL DEPRECIABLE COMMON PLANT</b>			<b>127,982,388.07</b>	<b>30,563,491</b>	<b>100,114,132</b>	<b>10,790,221</b>	<b>8.43</b>	

**AMORTIZABLE AND LAND - ELECTRIC PLANT**

302	Franchises & Consents			44,630,382.78					
303	Misc. Intangible Plant			2,386,200.89					
303.1	Misc. Intangible Plant - Software			945,078.46					
303.11	Misc. Intangible Plant - PC Software			256,845.99					
	Total Amortizable and Land - Electric Plant			48,218,508.12					

**AMORTIZABLE AND LAND - GAS PLANT - WASHINGTON AND IDAHO**

303	Miscellaneous Intangible Plant			1,138,289.88					
303.11	Misc. Intangible Plant - PC Software			19,337.45					
390.2	Structures and Improvements - Leasehold			1,862.53					
	Total Amortizable and Land - Gas Plant - Washington and Idaho			1,159,489.86					

**AMORTIZABLE AND LAND - GAS PLANT - ALLOCATED ALL**

303	Miscellaneous Intangible Plant			1,147,057.39					
303.11	Misc. Intangible Plant - PC Software			89,628.41					
	Total Amortizable and Land - Gas Plant - Allocated All			1,236,685.80					

**AMORTIZABLE AND LAND - GAS PLANT - OREGON AND ALLOCATED SOUTH**

303	Miscellaneous Intangible Plant			410,125.67					
303.1	Misc. Intangible Plant - Software			46,439.85					
303.11	Misc. Intangible Plant - PC Software			1,231.09					
390.2	Structures and Improvements - Leasehold			58,403.92					
	Total Amortizable and Land - Gas Plant - Oregon and Allocated South			516,200.53					

AVISTA CORPORATION

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2010

Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost as of December 31, 2010 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated Annual Accrual Amount (7)	Rate (8)=(7)/(4)	Composite Remaining Life (9)=(6)/(7)
<b>AMORTIZABLE AND LAND - COMMON PLANT</b>								
303 Miscellaneous Intangible Plant			194,057.94					
303.1 Misc. Intangible Plant - Software			30,482,180.48					
303.11 Misc. Intangible Plant - PC Software			2,412,521.47					
390.2 Structures and Improvements - Leasehold			143,735.76					
<i>Total Amortizable and Land - Common Plant</i>			33,038,437.71					
<b>TOTAL ELECTRIC, GAS AND COMMON PLANT</b>								
			3,598,690,539.65	1,230,744,153	2,746,086,869	94,003,524		

\* Life Span Procedure was used. Curve Shown is Interim Survivor Curve.

Note: Accrual rate for the new CIS and WAMS installed during 2013 and/or 2014 will be 6.67%

Accrual rates for fleet assets which will be converted to group depreciation will be as follows:

Account	Description	Rate
392.10	Transportation Equipment - Autos	16.39%
392.20	Transportation Equipment - Light Trucks	10.48%
392.30	Transportation Equipment - Medium Trucks	8.87%
392.40	Transportation Equipment - Heavy Trucks	5.43%
392.50	Transportation Equipment - Other	6.17%
396.30	Power Operated Equipment - Medium Trucks	7.21%
396.40	Power Operated Equipment - Heavy Trucks	8.46%
396.50	Power Operated Equipment - Other	6.27%

III-16

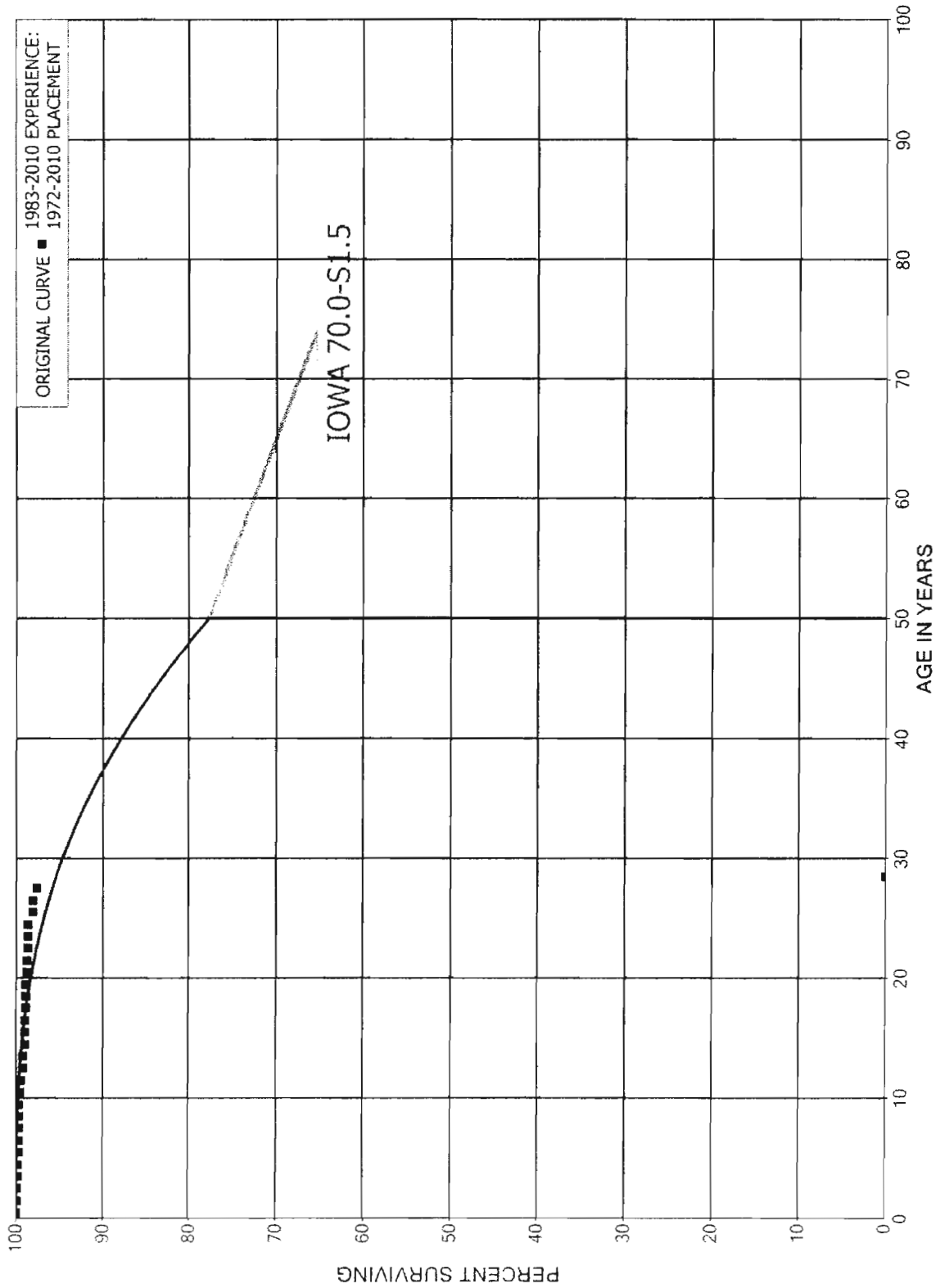
SERVICE LIFE STATISTICS



III-17

ELECTRIC PLANT

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 311 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



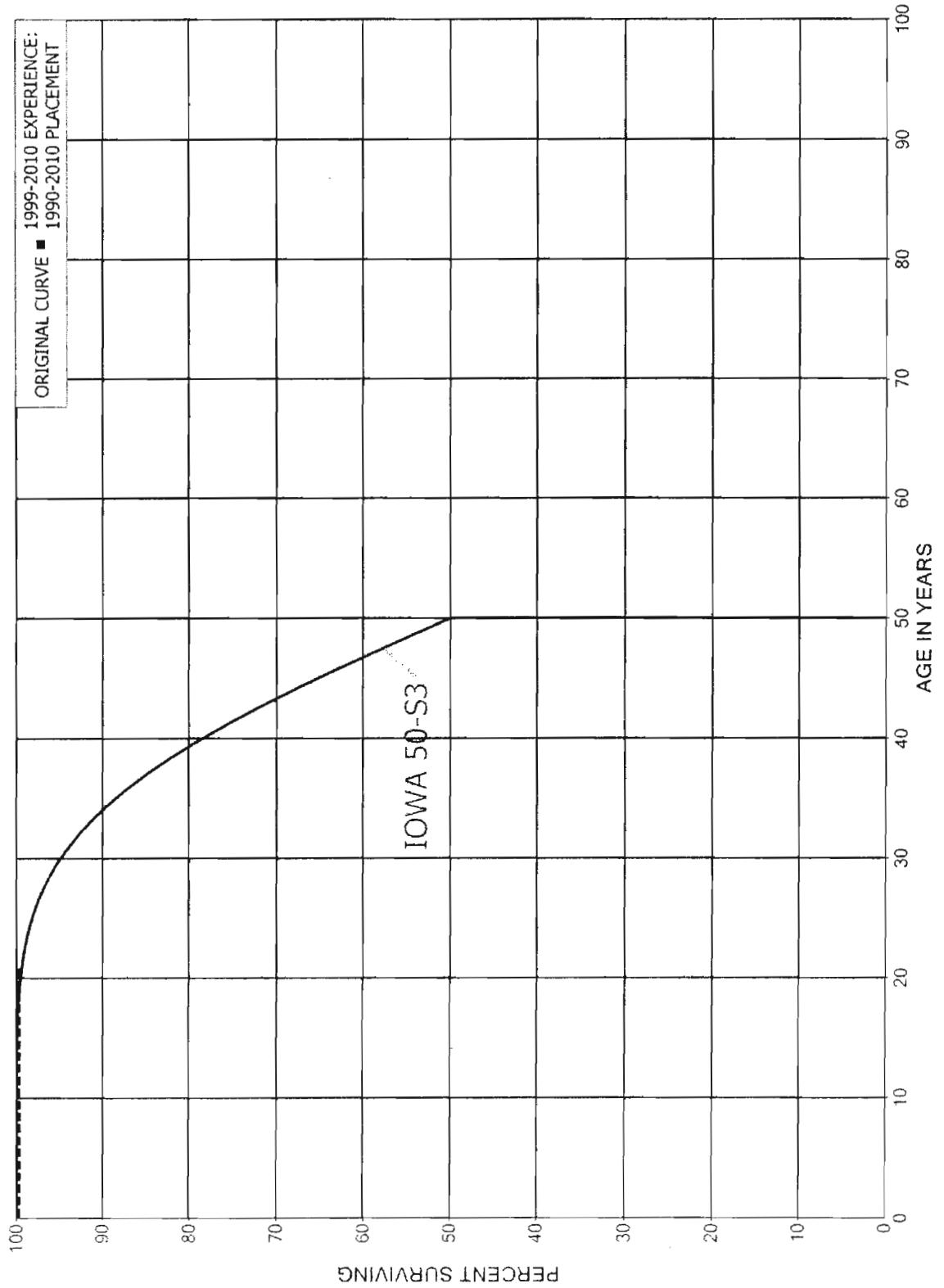
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2010			EXPERIENCE BAND 1983-2010		
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	123,429,414	43,026	0.0003	0.9997	100.00
0.5	123,063,515	119,109	0.0010	0.9990	99.97
1.5	122,830,070	84,059	0.0007	0.9993	99.87
2.5	122,283,602	42,126	0.0003	0.9997	99.80
3.5	122,203,255	97,001	0.0008	0.9992	99.77
4.5	122,106,226	26,445	0.0002	0.9998	99.69
5.5	122,049,485	33,869	0.0003	0.9997	99.66
6.5	121,765,492	12,248	0.0001	0.9999	99.64
7.5	121,379,918	22,205	0.0002	0.9998	99.63
8.5	121,068,976	24,863	0.0002	0.9998	99.61
9.5	120,905,305	140,788	0.0012	0.9988	99.59
10.5	126,000,964	139,096	0.0011	0.9989	99.47
11.5	125,835,954	170,876	0.0014	0.9986	99.36
12.5	125,607,256	5,773	0.0000	1.0000	99.23
13.5	125,599,705	354,506	0.0028	0.9972	99.22
14.5	125,245,198	14,021	0.0001	0.9999	98.94
15.5	125,177,629	19,177	0.0002	0.9998	98.93
16.5	125,100,838	94,073	0.0008	0.9992	98.92
17.5	124,892,587	65,984	0.0005	0.9995	98.84
18.5	124,595,155	10,206	0.0001	0.9999	98.79
19.5	124,360,940	22,534	0.0002	0.9998	98.78
20.5	124,244,267	12,459	0.0001	0.9999	98.76
21.5	123,516,115	114,751	0.0009	0.9991	98.75
22.5	123,398,572	29,210	0.0002	0.9998	98.66
23.5	122,485,534	65,800	0.0005	0.9995	98.64
24.5	74,089,877	390,786	0.0053	0.9947	98.59
25.5	72,672,159	1,958	0.0000	1.0000	98.07
26.5	24,886,626	107,595	0.0043	0.9957	98.06
27.5	5,217,185	5,217,185	1.0000		97.64
28.5					

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 311.1 STRUCTURES AND IMPROVEMENTS - LANDFILL  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



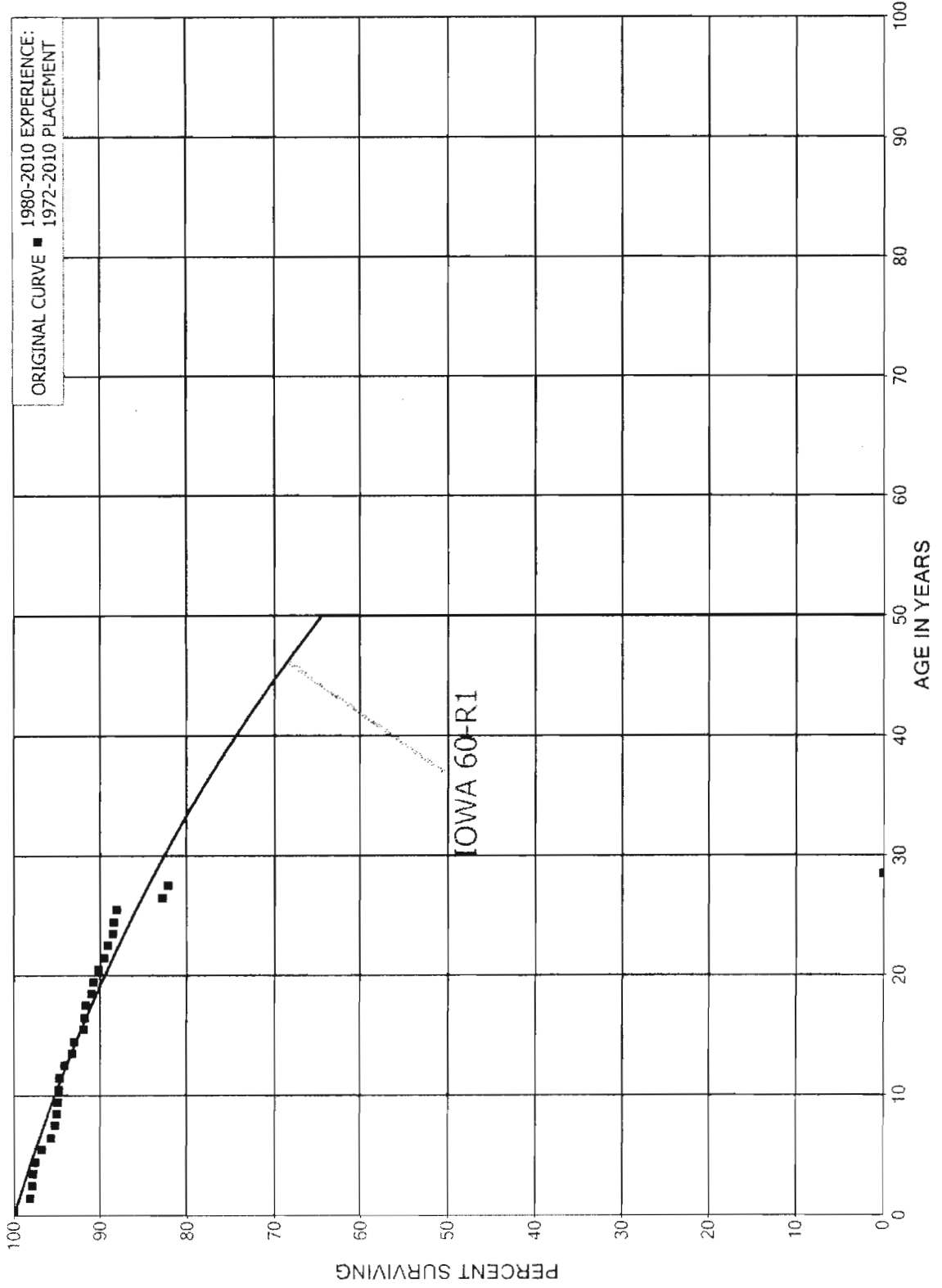
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 311.1 STRUCTURES AND IMPROVEMENTS - LANDFILL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1990-2010			EXPERIENCE BAND 1999-2010		
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	987,714		0.0000	1.0000	100.00
0.5	979,473		0.0000	1.0000	100.00
1.5	964,612		0.0000	1.0000	100.00
2.5	954,217		0.0000	1.0000	100.00
3.5	920,526		0.0000	1.0000	100.00
4.5	920,526		0.0000	1.0000	100.00
5.5	1,899,454		0.0000	1.0000	100.00
6.5	1,875,376		0.0000	1.0000	100.00
7.5	2,075,874		0.0000	1.0000	100.00
8.5	2,960,883		0.0000	1.0000	100.00
9.5	2,960,883		0.0000	1.0000	100.00
10.5	2,960,883		0.0000	1.0000	100.00
11.5	2,652,379		0.0000	1.0000	100.00
12.5	2,652,379		0.0000	1.0000	100.00
13.5	2,652,379		0.0000	1.0000	100.00
14.5	2,652,379		0.0000	1.0000	100.00
15.5	2,652,379		0.0000	1.0000	100.00
16.5	2,652,379		0.0000	1.0000	100.00
17.5	1,645,549		0.0000	1.0000	100.00
18.5	1,645,549		0.0000	1.0000	100.00
19.5	885,009		0.0000	1.0000	100.00
20.5					100.00

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 312 BOILER PLANT EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



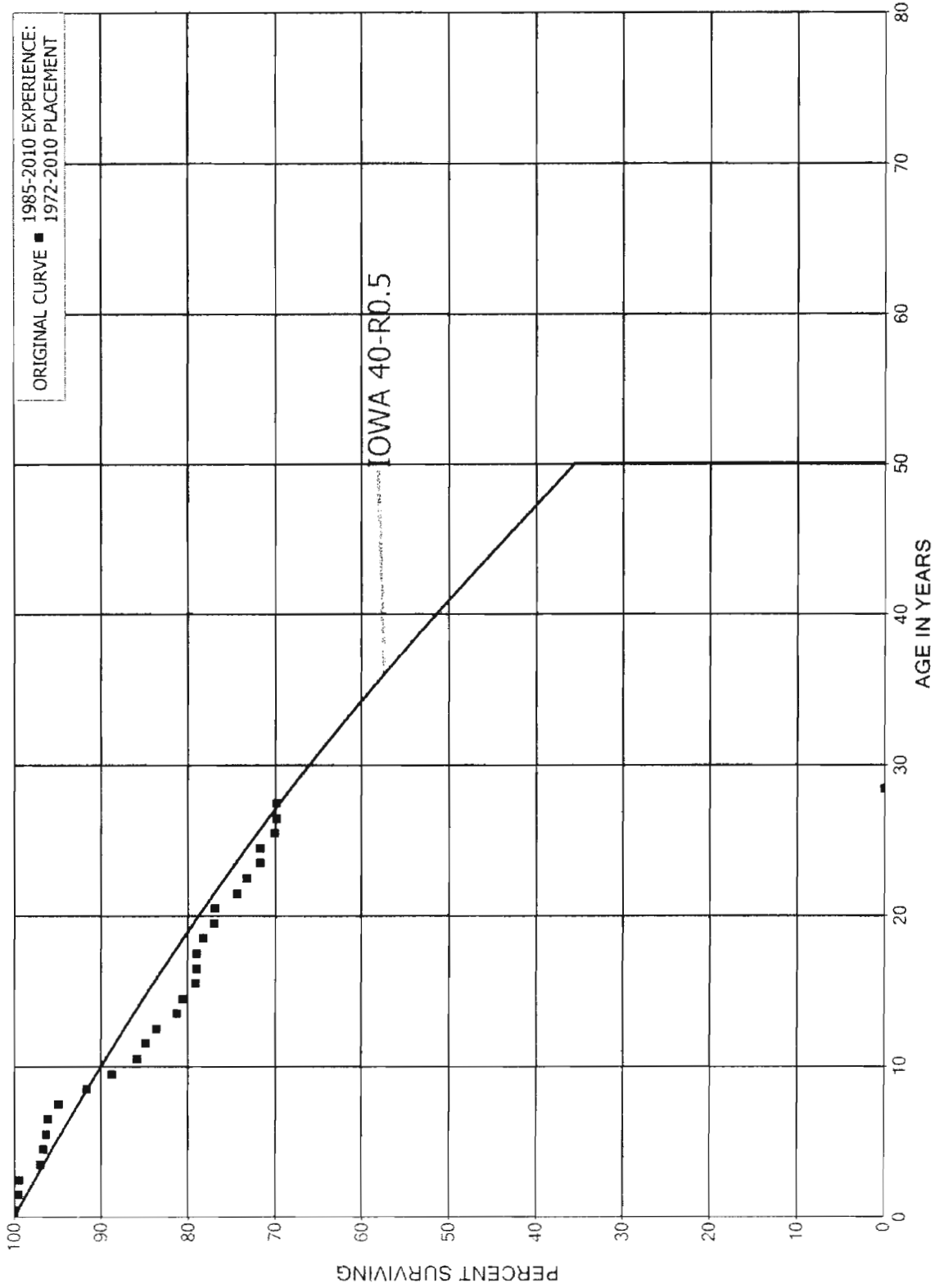
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2010			EXPERIENCE BAND 1980-2010		
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	190,120,234	38,246	0.0002	0.9998	100.00
0.5	187,753,104	3,516,651	0.0187	0.9813	99.98
1.5	180,517,579	501,550	0.0028	0.9972	98.11
2.5	178,564,471	199,425	0.0011	0.9989	97.83
3.5	176,732,706	372,571	0.0021	0.9979	97.73
4.5	175,156,156	1,428,507	0.0082	0.9918	97.52
5.5	179,291,755	1,961,649	0.0109	0.9891	96.72
6.5	175,057,821	816,728	0.0047	0.9953	95.67
7.5	193,038,253	511,224	0.0026	0.9974	95.22
8.5	191,342,741	324,156	0.0017	0.9983	94.97
9.5	189,358,479	73,114	0.0004	0.9996	94.81
10.5	188,784,498	244,260	0.0013	0.9987	94.77
11.5	188,284,492	1,258,999	0.0067	0.9933	94.65
12.5	185,321,407	1,592,635	0.0086	0.9914	94.01
13.5	182,655,270	555,275	0.0030	0.9970	93.21
14.5	181,905,860	2,208,514	0.0121	0.9879	92.92
15.5	179,422,127	165,741	0.0009	0.9991	91.79
16.5	178,930,926	282,658	0.0016	0.9984	91.71
17.5	178,574,654	1,294,471	0.0072	0.9928	91.57
18.5	176,735,188	369,917	0.0021	0.9979	90.90
19.5	176,014,356	1,050,806	0.0060	0.9940	90.71
20.5	174,043,275	1,341,889	0.0077	0.9923	90.17
21.5	172,374,149	697,103	0.0040	0.9960	89.47
22.5	171,547,693	1,127,284	0.0066	0.9934	89.11
23.5	168,970,555	201,738	0.0012	0.9988	88.53
24.5	127,513,606	558,494	0.0044	0.9956	88.42
25.5	126,791,766	7,520,835	0.0593	0.9407	88.03
26.5	52,945,427	389,758	0.0074	0.9926	82.81
27.5	20,756,980	20,756,980	1.0000		82.20
28.5					

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 314 TURBOGENERATORS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





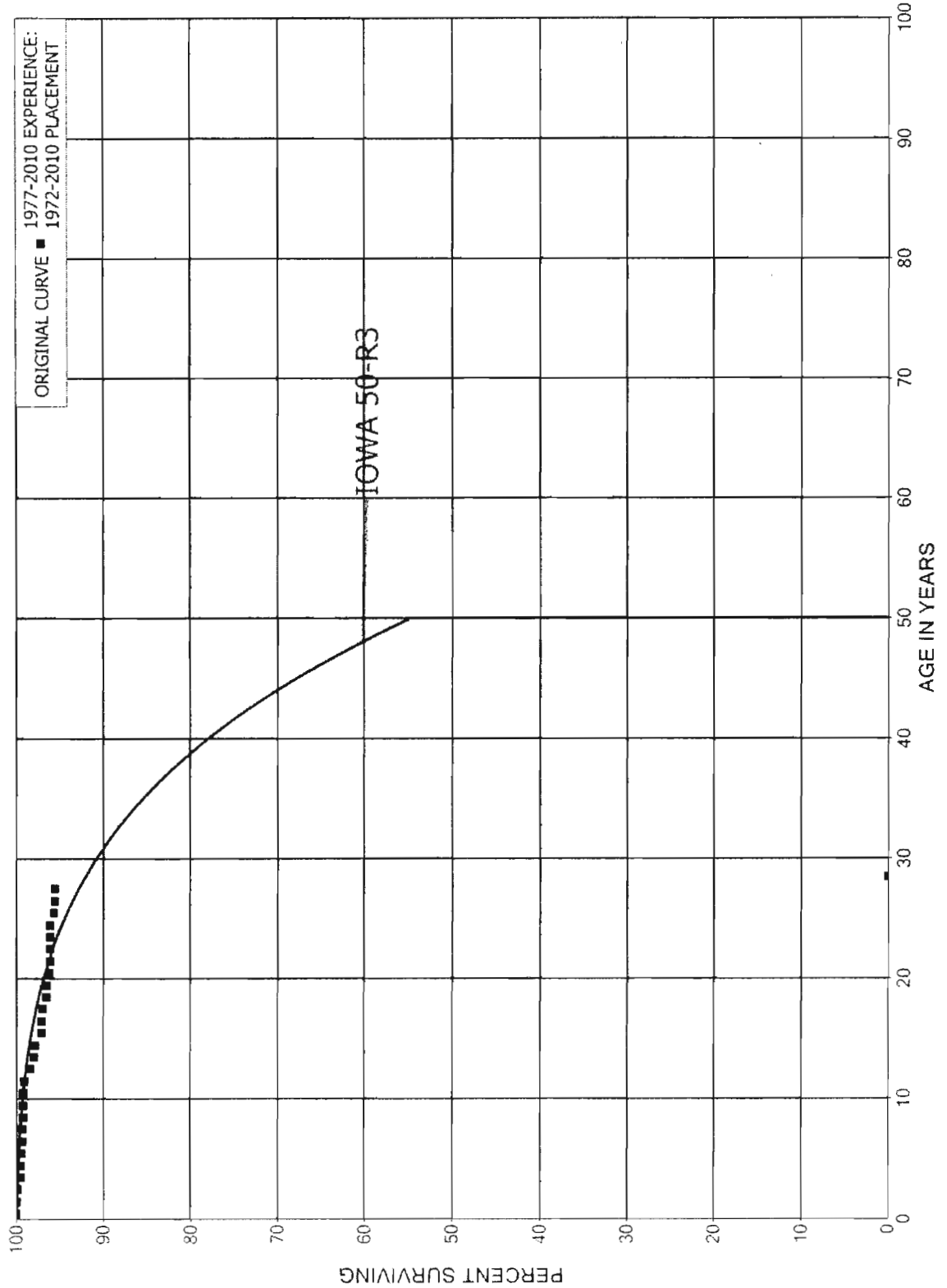
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 314 TURBOGENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2010			EXPERIENCE BAND 1985-2010		
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	37,066,091	8,988	0.0002	0.9998	100.00
0.5	49,628,915	252,880	0.0051	0.9949	99.98
1.5	60,967,989	69,973	0.0011	0.9989	99.47
2.5	60,454,733	1,426,488	0.0236	0.9764	99.35
3.5	56,054,617	238,043	0.0042	0.9958	97.01
4.5	53,858,432	155,286	0.0029	0.9971	96.60
5.5	53,142,467	153,279	0.0029	0.9971	96.32
6.5	51,731,833	661,172	0.0128	0.9872	96.04
7.5	49,853,247	1,652,530	0.0331	0.9669	94.81
8.5	47,960,785	1,567,184	0.0327	0.9673	91.67
9.5	46,120,591	1,451,694	0.0315	0.9685	88.67
10.5	44,389,872	539,899	0.0122	0.9878	85.88
11.5	43,801,225	604,349	0.0138	0.9862	84.84
12.5	50,106,506	1,400,264	0.0279	0.9721	83.67
13.5	48,193,873	448,779	0.0093	0.9907	81.33
14.5	46,873,357	795,418	0.0170	0.9830	80.57
15.5	45,246,220	50,806	0.0011	0.9989	79.20
16.5	44,265,338	27,834	0.0006	0.9994	79.12
17.5	43,483,596	399,711	0.0092	0.9908	79.07
18.5	42,636,227	706,579	0.0166	0.9834	78.34
19.5	41,853,204	50,330	0.0012	0.9988	77.04
20.5	41,748,530	1,361,277	0.0326	0.9674	76.95
21.5	40,324,592	624,726	0.0155	0.9845	74.44
22.5	39,596,040	848,707	0.0214	0.9786	73.29
23.5	38,716,505	19,427	0.0005	0.9995	71.72
24.5	30,232,432	701,827	0.0232	0.9768	71.68
25.5	29,511,410	94,268	0.0032	0.9968	70.02
26.5	18,329,795	1,533	0.0001	0.9999	69.79
27.5	6,504,076	6,504,076	1.0000		69.79
28.5					

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



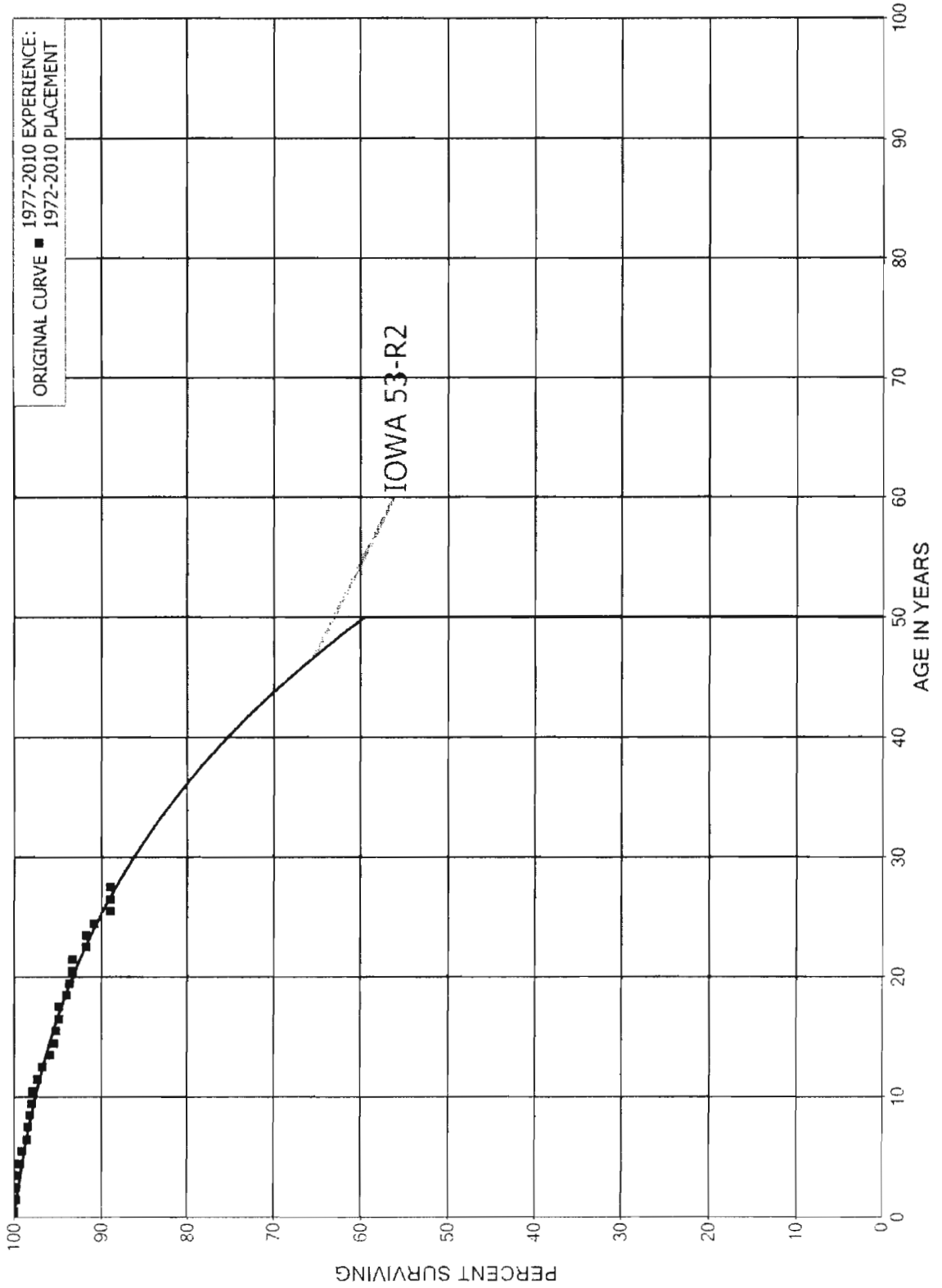
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2010			EXPERIENCE BAND 1977-2010		
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	27,928,715	7,566	0.0003	0.9997	100.00
0.5	27,927,004	3	0.0000	1.0000	99.97
1.5	27,395,579	40,154	0.0015	0.9985	99.97
2.5	27,262,282	74,634	0.0027	0.9973	99.83
3.5	27,122,584	18,002	0.0007	0.9993	99.55
4.5	28,217,706	14,376	0.0005	0.9995	99.49
5.5	27,547,483	55,378	0.0020	0.9980	99.44
6.5	27,177,373	253	0.0000	1.0000	99.24
7.5	27,127,875	10,822	0.0004	0.9996	99.24
8.5	27,117,053	323	0.0000	1.0000	99.20
9.5	27,043,819	18,849	0.0007	0.9993	99.19
10.5	27,024,709	14,525	0.0005	0.9995	99.13
11.5	27,000,352	191,680	0.0071	0.9929	99.07
12.5	26,773,965	127,933	0.0048	0.9952	98.37
13.5	26,637,870	19,901	0.0007	0.9993	97.90
14.5	26,611,889	201,299	0.0076	0.9924	97.83
15.5	26,370,320	3,777	0.0001	0.9999	97.09
16.5	26,282,750	41,640	0.0016	0.9984	97.07
17.5	26,222,802	109,769	0.0042	0.9958	96.92
18.5	26,111,819		0.0000	1.0000	96.51
19.5	26,097,944	94,372	0.0036	0.9964	96.51
20.5	25,994,029	14,987	0.0006	0.9994	96.16
21.5	25,973,359	3,280	0.0001	0.9999	96.11
22.5	25,955,794	6,188	0.0002	0.9998	96.10
23.5	25,920,130	11,186	0.0004	0.9996	96.07
24.5	20,332,532	98,254	0.0048	0.9952	96.03
25.5	19,245,998	6,652	0.0003	0.9997	95.57
26.5	11,078,058	2,153	0.0002	0.9998	95.53
27.5	2,552,942	2,552,942	1.0000		95.52
28.5					

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



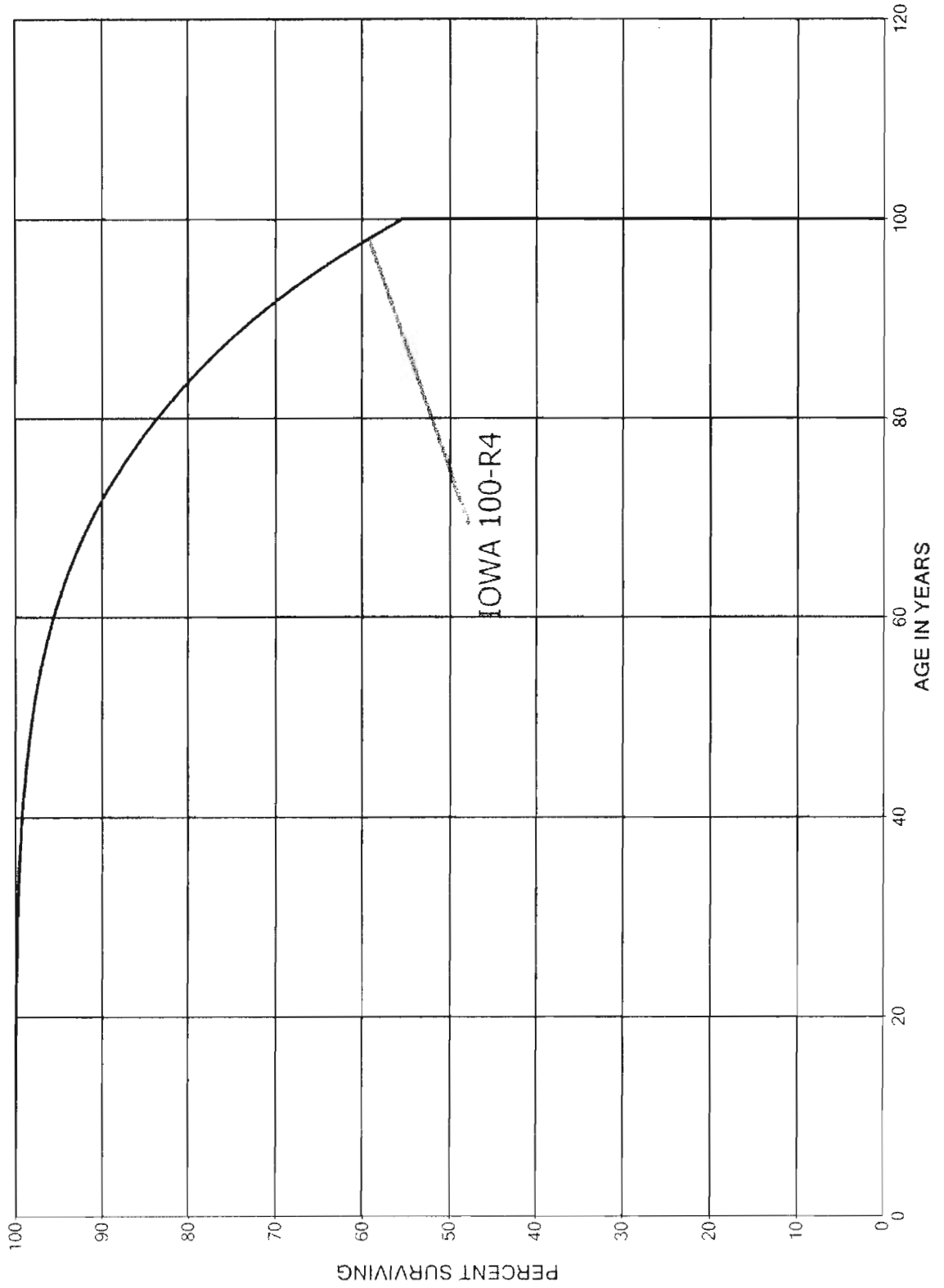
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

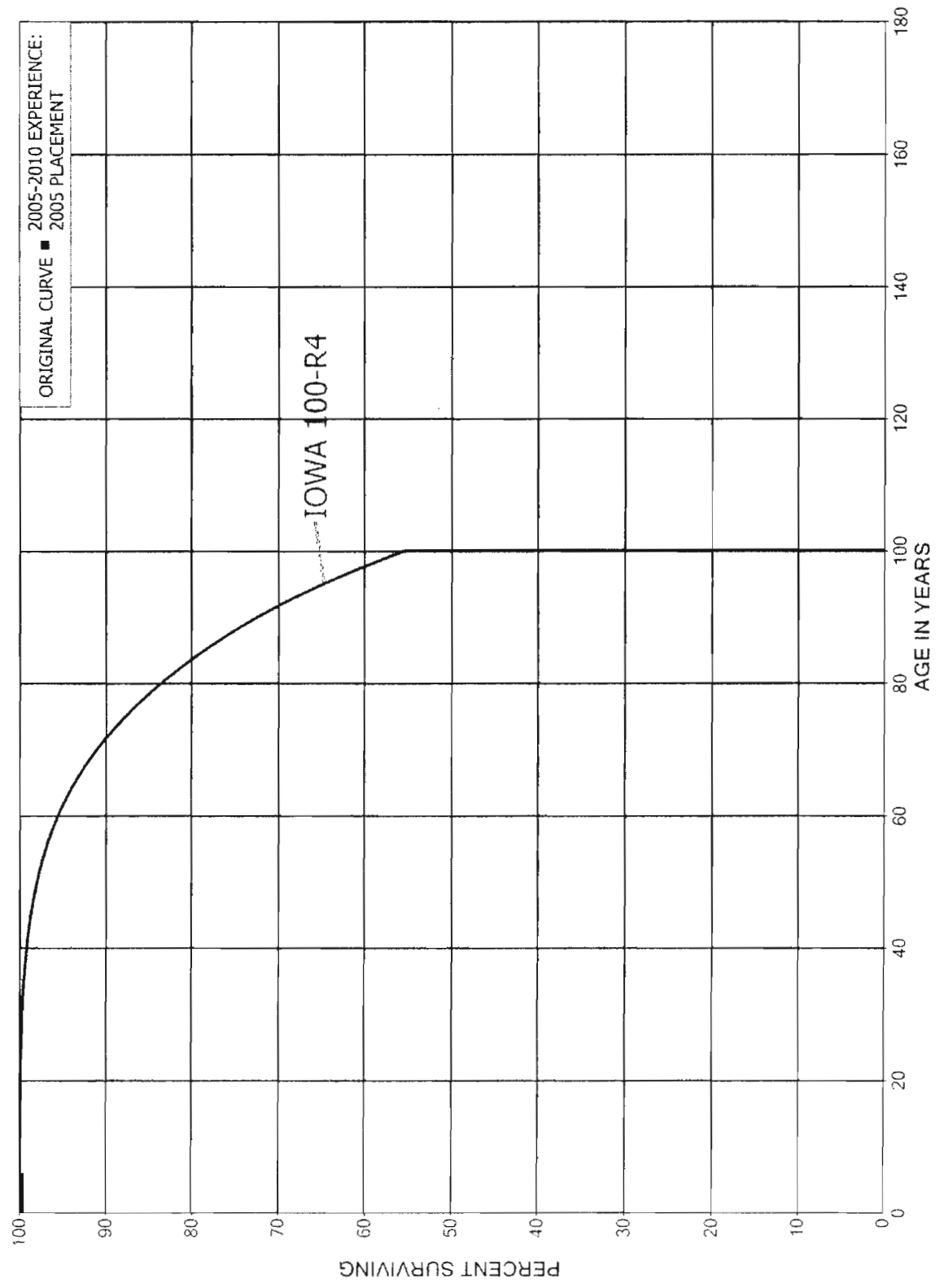
ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2010			EXPERIENCE BAND 1977-2010		
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	16,894,983	4,198	0.0002	0.9998	100.00
0.5	16,915,099	42,889	0.0025	0.9975	99.98
1.5	16,689,351	486	0.0000	1.0000	99.72
2.5	16,489,305	9,695	0.0006	0.9994	99.72
3.5	16,604,935	64,391	0.0039	0.9961	99.66
4.5	16,506,107	41,917	0.0025	0.9975	99.27
5.5	16,442,146	87,980	0.0054	0.9946	99.02
6.5	16,309,706	13,176	0.0008	0.9992	98.49
7.5	16,124,093	31,005	0.0019	0.9981	98.41
8.5	16,027,295	37,382	0.0023	0.9977	98.22
9.5	15,861,833	27,603	0.0017	0.9983	97.99
10.5	15,737,138	89,578	0.0057	0.9943	97.82
11.5	15,582,125	87,905	0.0056	0.9944	97.27
12.5	15,437,933	143,132	0.0093	0.9907	96.72
13.5	15,206,901	70,936	0.0047	0.9953	95.82
14.5	15,088,962	32,767	0.0022	0.9978	95.37
15.5	14,969,341	48,137	0.0032	0.9968	95.17
16.5	14,716,233	9,714	0.0007	0.9993	94.86
17.5	14,617,855	131,694	0.0090	0.9910	94.80
18.5	14,391,180	46,346	0.0032	0.9968	93.94
19.5	14,224,576	52,467	0.0037	0.9963	93.64
20.5	14,081,342	8,102	0.0006	0.9994	93.30
21.5	13,963,404	227,333	0.0163	0.9837	93.24
22.5	13,658,431	2,136	0.0002	0.9998	91.72
23.5	13,389,773	121,130	0.0090	0.9910	91.71
24.5	7,194,590	154,034	0.0214	0.9786	90.88
25.5	5,737,386		0.0000	1.0000	88.93
26.5	1,542,101		0.0000	1.0000	88.93
27.5					88.93

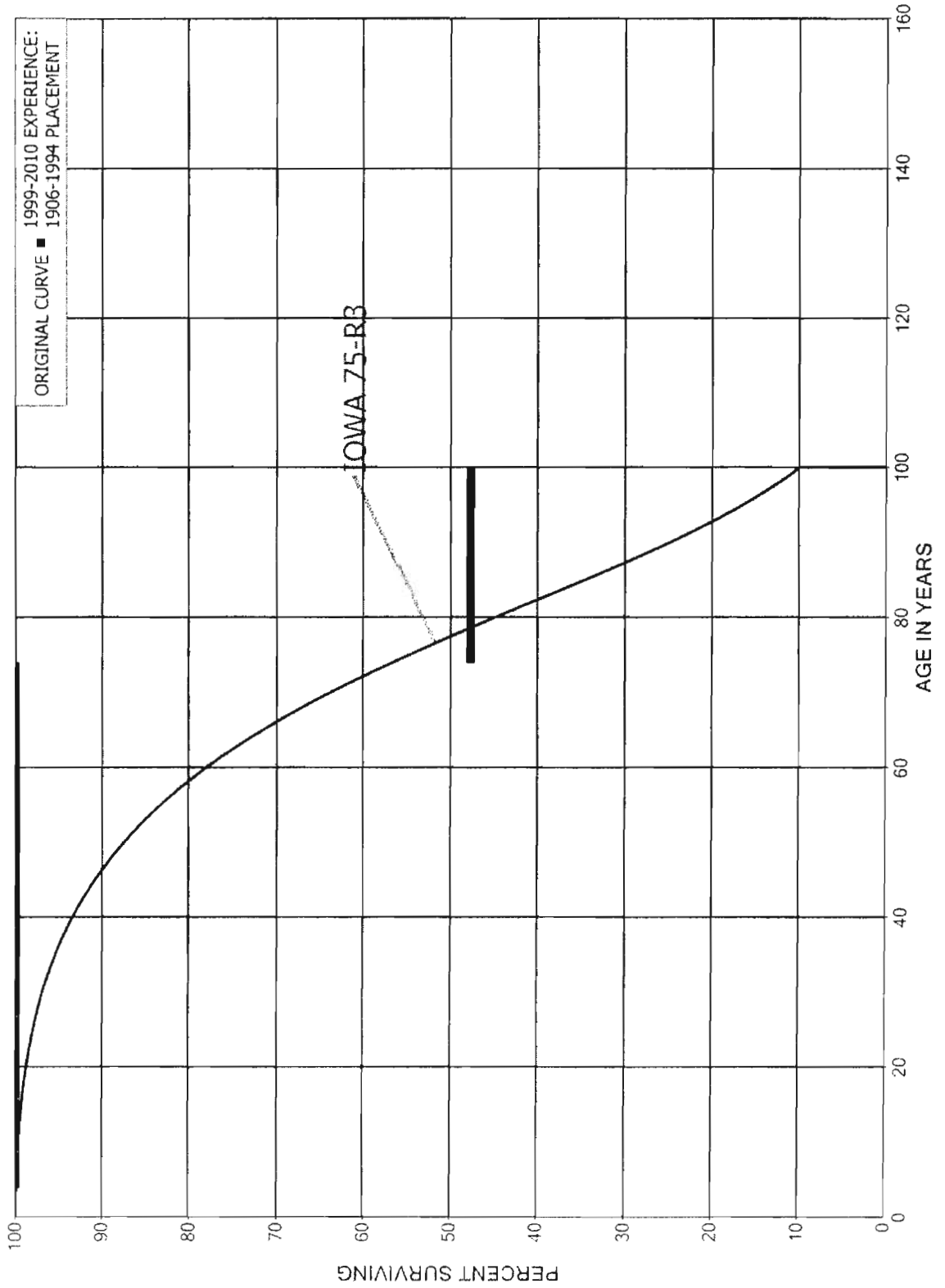
AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 330.3 REMOVING PROPERTY OF OTHERS  
 SMOOTH SURVIVOR CURVE



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



AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 330.4 LAND EASEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 330.4 LAND EASEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-1994			EXPERIENCE BAND 1999-2010		
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					
0.5					
1.5					
2.5					
3.5					
4.5	110,650		0.0000	1.0000	100.00
5.5	110,650		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	1,866,892		0.0000	1.0000	100.00
17.5	1,866,892		0.0000	1.0000	100.00
18.5	1,869,581		0.0000	1.0000	100.00
19.5	1,922,866		0.0000	1.0000	100.00
20.5	1,922,866		0.0000	1.0000	100.00
21.5	470,851		0.0000	1.0000	100.00
22.5	473,299		0.0000	1.0000	100.00
23.5	379,162		0.0000	1.0000	100.00
24.5	58,439		0.0000	1.0000	100.00
25.5	59,130		0.0000	1.0000	100.00
26.5	59,130		0.0000	1.0000	100.00
27.5	59,130		0.0000	1.0000	100.00
28.5	59,130		0.0000	1.0000	100.00
29.5	59,130		0.0000	1.0000	100.00
30.5	56,509		0.0000	1.0000	100.00
31.5	3,207		0.0000	1.0000	100.00
32.5	3,207		0.0000	1.0000	100.00
33.5	3,207		0.0000	1.0000	100.00
34.5	759		0.0000	1.0000	100.00
35.5	3,156		0.0000	1.0000	100.00
36.5	18,228		0.0000	1.0000	100.00
37.5	17,788		0.0000	1.0000	100.00
38.5	18,147		0.0000	1.0000	100.00

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 330.4 LAND EASEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-1994			EXPERIENCE BAND 1999-2010		
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	26,556		0.0000	1.0000	100.00
40.5	28,213		0.0000	1.0000	100.00
41.5	31,004		0.0000	1.0000	100.00
42.5	37,642		0.0000	1.0000	100.00
43.5	48,657		0.0000	1.0000	100.00
44.5	49,664		0.0000	1.0000	100.00
45.5	112,544		0.0000	1.0000	100.00
46.5	398,114		0.0000	1.0000	100.00
47.5	397,651		0.0000	1.0000	100.00
48.5	391,749		0.0000	1.0000	100.00
49.5	462,428		0.0000	1.0000	100.00
50.5	462,080		0.0000	1.0000	100.00
51.5	454,224		0.0000	1.0000	100.00
52.5	452,912		0.0000	1.0000	100.00
53.5	456,006		0.0000	1.0000	100.00
54.5	449,920		0.0000	1.0000	100.00
55.5	439,912		0.0000	1.0000	100.00
56.5	514,393		0.0000	1.0000	100.00
57.5	451,513		0.0000	1.0000	100.00
58.5	165,943		0.0000	1.0000	100.00
59.5	164,379		0.0000	1.0000	100.00
60.5	155,329		0.0000	1.0000	100.00
61.5	84,400		0.0000	1.0000	100.00
62.5	84,388		0.0000	1.0000	100.00
63.5	83,836		0.0000	1.0000	100.00
64.5	84,287		0.0000	1.0000	100.00
65.5	78,811		0.0000	1.0000	100.00
66.5	78,307		0.0000	1.0000	100.00
67.5	77,610		0.0000	1.0000	100.00
68.5	2,969		0.0000	1.0000	100.00
69.5	9,672		0.0000	1.0000	100.00
70.5	15,164		0.0000	1.0000	100.00
71.5	16,531		0.0000	1.0000	100.00
72.5	19,556		0.0000	1.0000	100.00
73.5	44,973	23,550	0.5237	0.4763	100.00
74.5	24,371		0.0000	1.0000	47.63
75.5	28,780		0.0000	1.0000	47.63
76.5	39,708		0.0000	1.0000	47.63
77.5	56,994		0.0000	1.0000	47.63
78.5	89,891		0.0000	1.0000	47.63

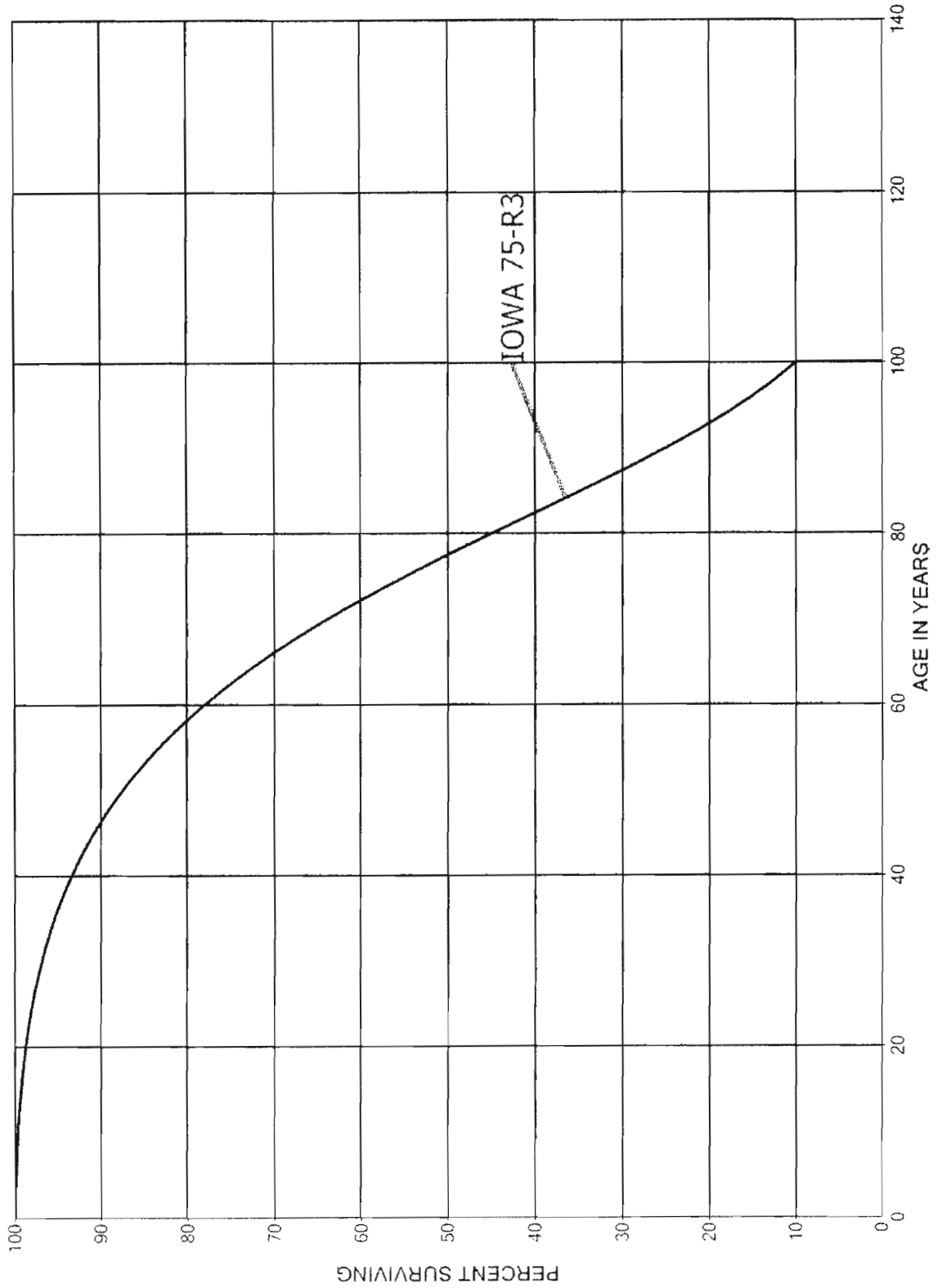
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 330.4 LAND EASEMENTS

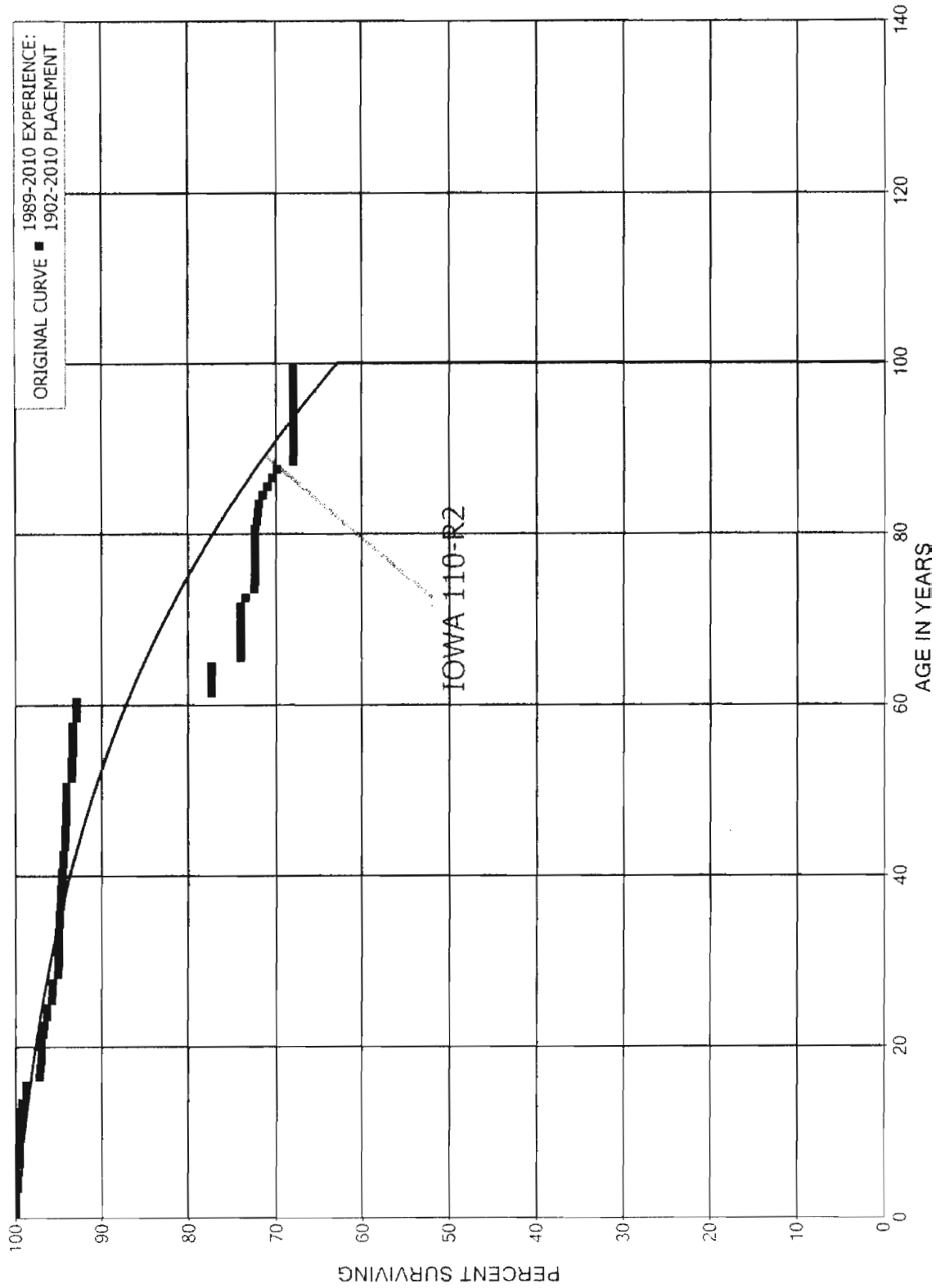
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-1994			EXPERIENCE BAND 1999-2010		
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	89,581		0.0000	1.0000	47.63
80.5	115,375		0.0000	1.0000	47.63
81.5	110,429		0.0000	1.0000	47.63
82.5	129,070		0.0000	1.0000	47.63
83.5	224,490		0.0000	1.0000	47.63
84.5	231,289		0.0000	1.0000	47.63
85.5	244,057		0.0000	1.0000	47.63
86.5	353,640		0.0000	1.0000	47.63
87.5	408,207		0.0000	1.0000	47.63
88.5	471,143		0.0000	1.0000	47.63
89.5	564,368		0.0000	1.0000	47.63
90.5	634,140		0.0000	1.0000	47.63
91.5	639,349		0.0000	1.0000	47.63
92.5	616,996		0.0000	1.0000	47.63
93.5	615,240		0.0000	1.0000	47.63
94.5	591,107		0.0000	1.0000	47.63
95.5	493,949		0.0000	1.0000	47.63
96.5	484,005		0.0000	1.0000	47.63
97.5	469,371		0.0000	1.0000	47.63
98.5	356,839		0.0000	1.0000	47.63
99.5	297,863		0.0000	1.0000	47.63
100.5	223,202		0.0000	1.0000	47.63
101.5	112,282		0.0000	1.0000	47.63
102.5	9,497		0.0000	1.0000	47.63
103.5	4,289		0.0000	1.0000	47.63
104.5					47.63

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 330.41 LAND EASEMENTS - CONSERVATION - HABITAT  
 SMOOTH SURVIVOR CURVE



AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 331 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2010			EXPERIENCE BAND 1989-2010		
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	19,249,263		0.0000	1.0000	100.00
0.5	17,619,599		0.0000	1.0000	100.00
1.5	17,063,008		0.0000	1.0000	100.00
2.5	17,499,286	47,433	0.0027	0.9973	100.00
3.5	16,586,259	6,152	0.0004	0.9996	99.73
4.5	16,581,613	6,624	0.0004	0.9996	99.69
5.5	16,562,568	16,090	0.0010	0.9990	99.65
6.5	16,338,754	6,528	0.0004	0.9996	99.56
7.5	16,317,221	1,734	0.0001	0.9999	99.52
8.5	16,295,885	20,238	0.0012	0.9988	99.50
9.5	16,183,593	6,550	0.0004	0.9996	99.38
10.5	16,390,349	5,588	0.0003	0.9997	99.34
11.5	17,649,085	7,425	0.0004	0.9996	99.31
12.5	17,289,115	20,464	0.0012	0.9988	99.27
13.5	16,951,306	74,430	0.0044	0.9956	99.15
14.5	17,071,514	4,063	0.0002	0.9998	98.71
15.5	16,559,775	256,857	0.0155	0.9845	98.69
16.5	13,414,817	12,719	0.0009	0.9991	97.16
17.5	12,733,959	11,453	0.0009	0.9991	97.07
18.5	4,696,836	3,457	0.0007	0.9993	96.98
19.5	4,263,099		0.0000	1.0000	96.91
20.5	4,132,963	7,475	0.0018	0.9982	96.91
21.5	4,047,318	6,384	0.0016	0.9984	96.73
22.5	4,004,608	12,545	0.0031	0.9969	96.58
23.5	3,988,685		0.0000	1.0000	96.28
24.5	3,088,209	18,987	0.0061	0.9939	96.28
25.5	2,965,415	3,600	0.0012	0.9988	95.69
26.5	2,450,525		0.0000	1.0000	95.57
27.5	2,433,081	12,526	0.0051	0.9949	95.57
28.5	2,630,683	2,262	0.0009	0.9991	95.08
29.5	9,133,839	4,182	0.0005	0.9995	95.00
30.5	9,144,392	3,073	0.0003	0.9997	94.95
31.5	9,154,763		0.0000	1.0000	94.92
32.5	8,800,179	2,237	0.0003	0.9997	94.92
33.5	7,101,609	6,524	0.0009	0.9991	94.90
34.5	7,101,548	857	0.0001	0.9999	94.81
35.5	7,999,960	8,957	0.0011	0.9989	94.80
36.5	14,566,866	10,004	0.0007	0.9993	94.69
37.5	14,584,041	2,448	0.0002	0.9998	94.63
38.5	14,607,390	13,340	0.0009	0.9991	94.61

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2010			EXPERIENCE BAND 1989-2010			
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	14,614,850	4,357	0.0003	0.9997	94.52	
40.5	14,595,938	11,720	0.0008	0.9992	94.50	
41.5	14,525,885	7,936	0.0005	0.9995	94.42	
42.5	14,517,522	23,411	0.0016	0.9984	94.37	
43.5	14,497,023	3,784	0.0003	0.9997	94.22	
44.5	14,448,347	9,109	0.0006	0.9994	94.19	
45.5	14,428,606	5,491	0.0004	0.9996	94.13	
46.5	14,388,088	6,910	0.0005	0.9995	94.10	
47.5	14,379,472	1,284	0.0001	0.9999	94.05	
48.5	14,355,422	568	0.0000	1.0000	94.04	
49.5	14,341,086	3,001	0.0002	0.9998	94.04	
50.5	14,089,729	88,303	0.0063	0.9937	94.02	
51.5	7,582,780		0.0000	1.0000	93.43	
52.5	7,567,933		0.0000	1.0000	93.43	
53.5	7,556,018	7,765	0.0010	0.9990	93.43	
54.5	7,542,083	1,064	0.0001	0.9999	93.33	
55.5	7,536,100	170	0.0000	1.0000	93.32	
56.5	7,535,095	2,882	0.0004	0.9996	93.32	
57.5	6,634,748	28,357	0.0043	0.9957	93.28	
58.5	129,838		0.0000	1.0000	92.88	
59.5	162,669		0.0000	1.0000	92.88	
60.5	166,646	27,807	0.1669	0.8331	92.88	
61.5	155,268		0.0000	1.0000	77.39	
62.5	168,958		0.0000	1.0000	77.39	
63.5	161,927		0.0000	1.0000	77.39	
64.5	161,765	6,917	0.0428	0.9572	77.39	
65.5	152,779		0.0000	1.0000	74.08	
66.5	504,174		0.0000	1.0000	74.08	
67.5	510,594		0.0000	1.0000	74.08	
68.5	520,346		0.0000	1.0000	74.08	
69.5	533,003		0.0000	1.0000	74.08	
70.5	543,811		0.0000	1.0000	74.08	
71.5	551,943	4,489	0.0081	0.9919	74.08	
72.5	557,789	7,769	0.0139	0.9861	73.47	
73.5	1,332,165	188	0.0001	0.9999	72.45	
74.5	1,332,625	1,148	0.0009	0.9991	72.44	
75.5	1,333,440		0.0000	1.0000	72.38	
76.5	1,334,663	152	0.0001	0.9999	72.38	
77.5	1,348,240		0.0000	1.0000	72.37	
78.5	1,798,253		0.0000	1.0000	72.37	

AVISTA CORPORATION - ELECTRIC PLANT

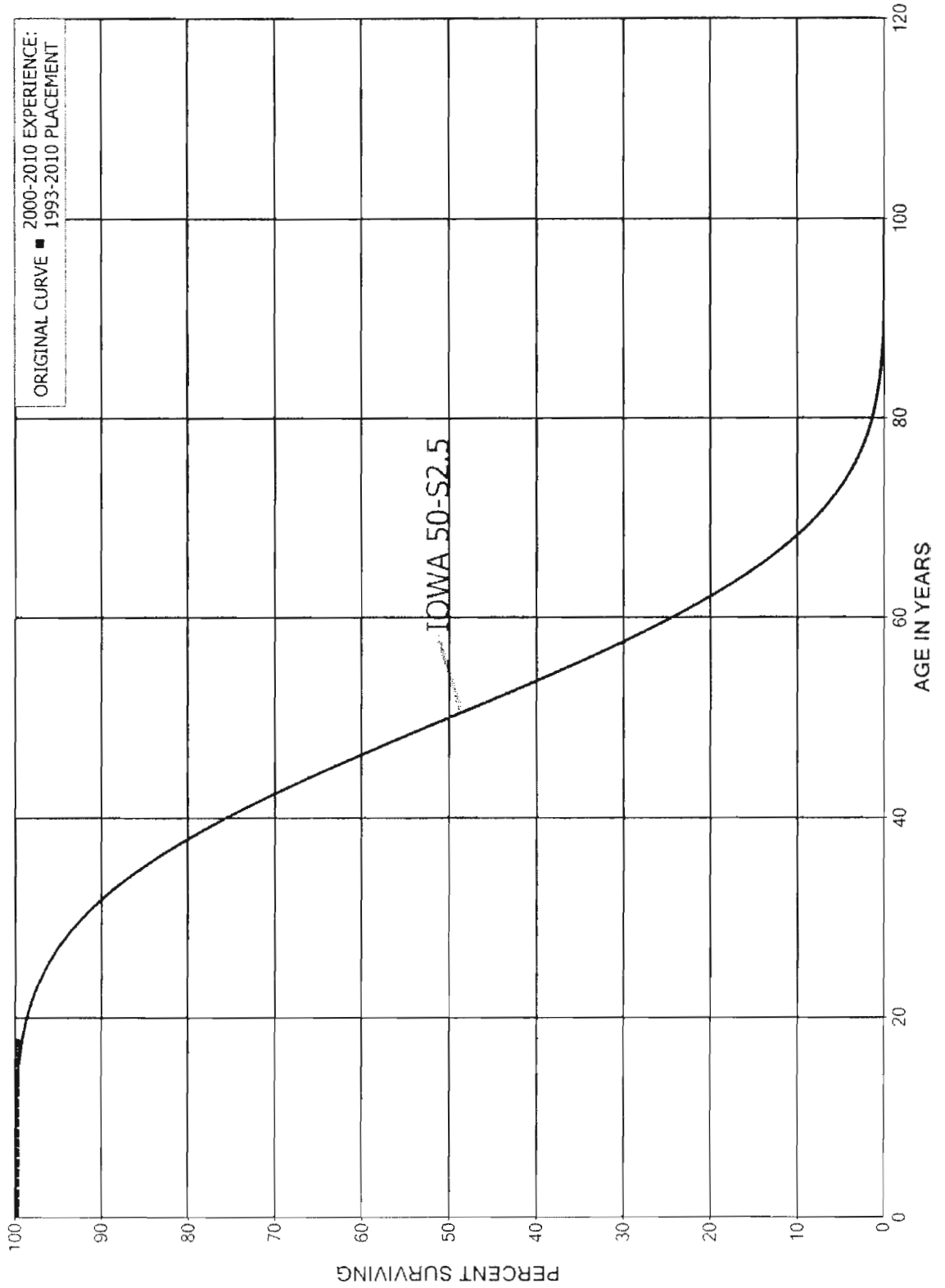
ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2010			EXPERIENCE BAND 1989-2010		
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	1,798,401		0.0000	1.0000	72.37
80.5	1,926,379	4,953	0.0026	0.9974	72.37
81.5	1,871,153	3,530	0.0019	0.9981	72.18
82.5	1,966,452	1,609	0.0008	0.9992	72.05
83.5	1,961,542	12,000	0.0061	0.9939	71.99
84.5	1,944,710	16,304	0.0084	0.9916	71.55
85.5	1,941,921	14,615	0.0075	0.9925	70.95
86.5	1,973,870	17,342	0.0088	0.9912	70.41
87.5	1,954,281	50,497	0.0258	0.9742	69.80
88.5	1,550,931		0.0000	1.0000	67.99
89.5	1,543,744	1,182	0.0008	0.9992	67.99
90.5	1,530,648		0.0000	1.0000	67.94
91.5	1,515,850	837	0.0006	0.9994	67.94
92.5	1,507,071		0.0000	1.0000	67.90
93.5	1,504,773		0.0000	1.0000	67.90
94.5	1,492,525		0.0000	1.0000	67.90
95.5	727,294		0.0000	1.0000	67.90
96.5	725,455		0.0000	1.0000	67.90
97.5	723,395		0.0000	1.0000	67.90
98.5	722,172		0.0000	1.0000	67.90
99.5	708,443	36,032	0.0509	0.9491	67.90
100.5	264,536	1,695	0.0064	0.9936	64.45
101.5	262,678		0.0000	1.0000	64.04
102.5	126,397		0.0000	1.0000	64.04
103.5	122,858		0.0000	1.0000	64.04
104.5					64.04



AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 331.1 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



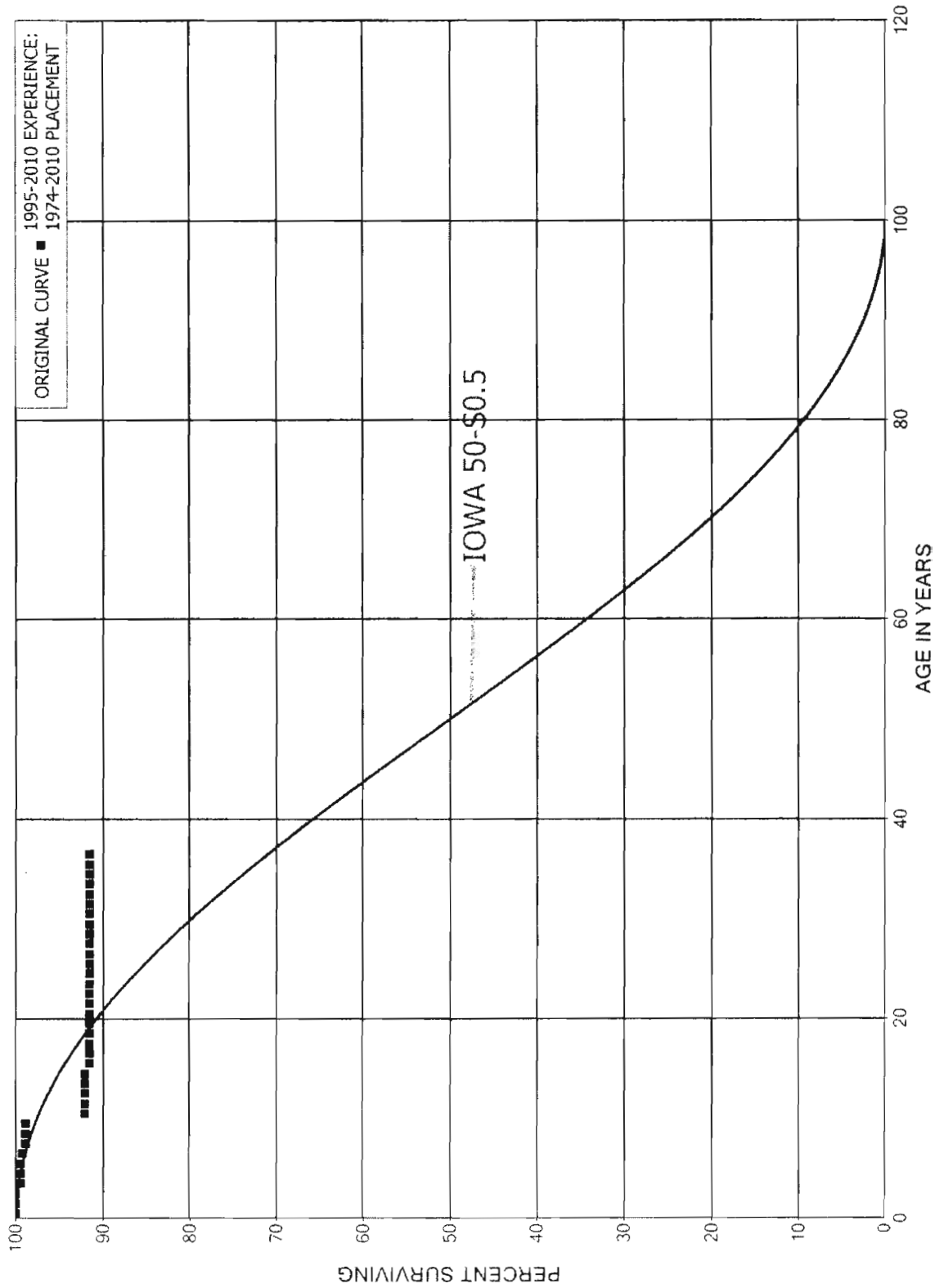
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 331.1 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1993-2010			EXPERIENCE BAND 2000-2010		
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	121,084		0.0000	1.0000	100.00
0.5	108,156		0.0000	1.0000	100.00
1.5	108,156		0.0000	1.0000	100.00
2.5	108,156		0.0000	1.0000	100.00
3.5	108,156		0.0000	1.0000	100.00
4.5	18,392		0.0000	1.0000	100.00
5.5	21,187		0.0000	1.0000	100.00
6.5	86,060		0.0000	1.0000	100.00
7.5	76,591		0.0000	1.0000	100.00
8.5	76,591		0.0000	1.0000	100.00
9.5	70,333		0.0000	1.0000	100.00
10.5	67,668		0.0000	1.0000	100.00
11.5	67,668		0.0000	1.0000	100.00
12.5	67,668		0.0000	1.0000	100.00
13.5	67,668		0.0000	1.0000	100.00
14.5	67,668		0.0000	1.0000	100.00
15.5	67,668		0.0000	1.0000	100.00
16.5	64,872		0.0000	1.0000	100.00
17.5					100.00

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 331.2 STRUCTURES AND IMPROVEMENTS - RECREATION  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



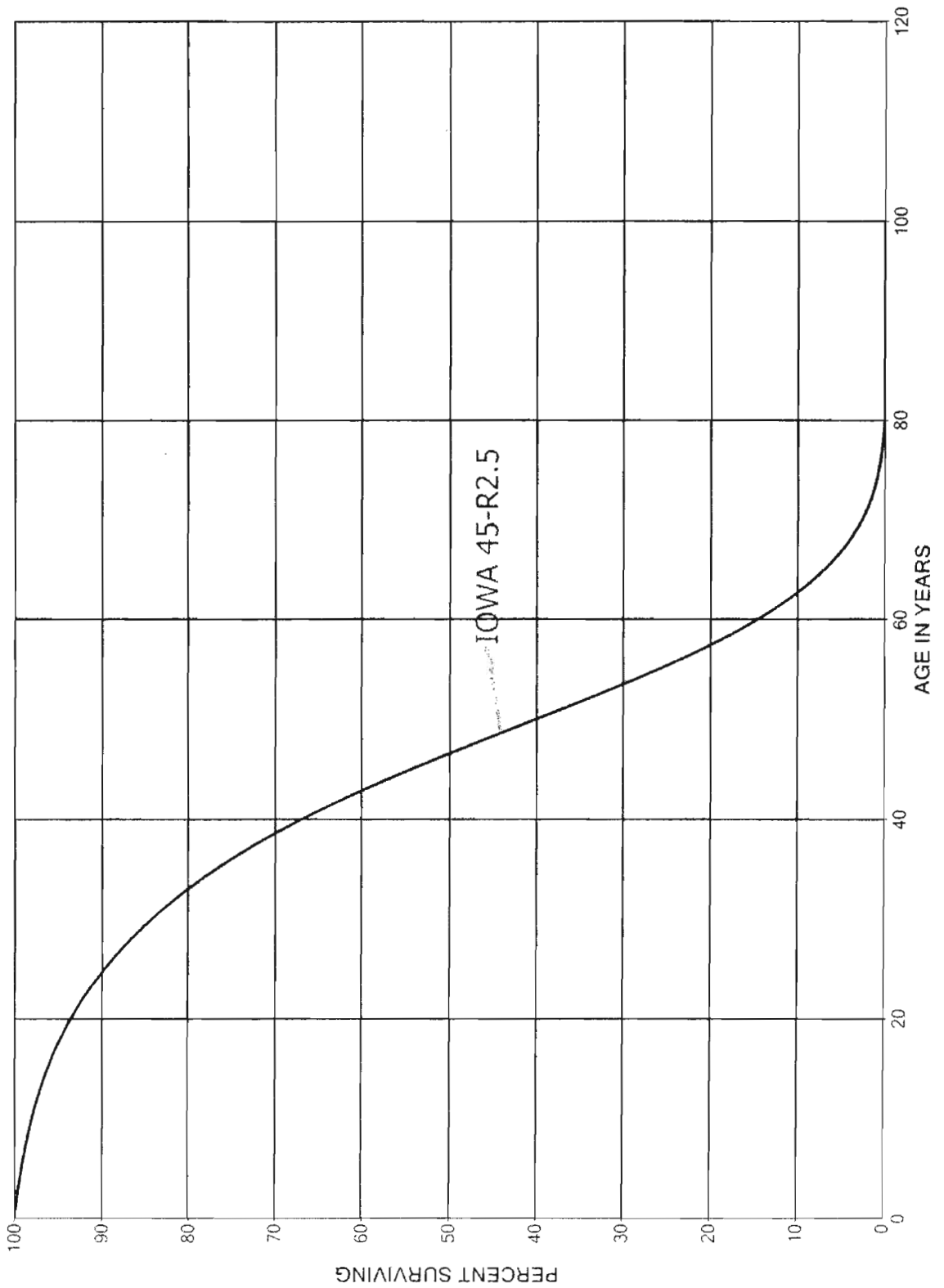
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 331.2 STRUCTURES AND IMPROVEMENTS - RECREATION

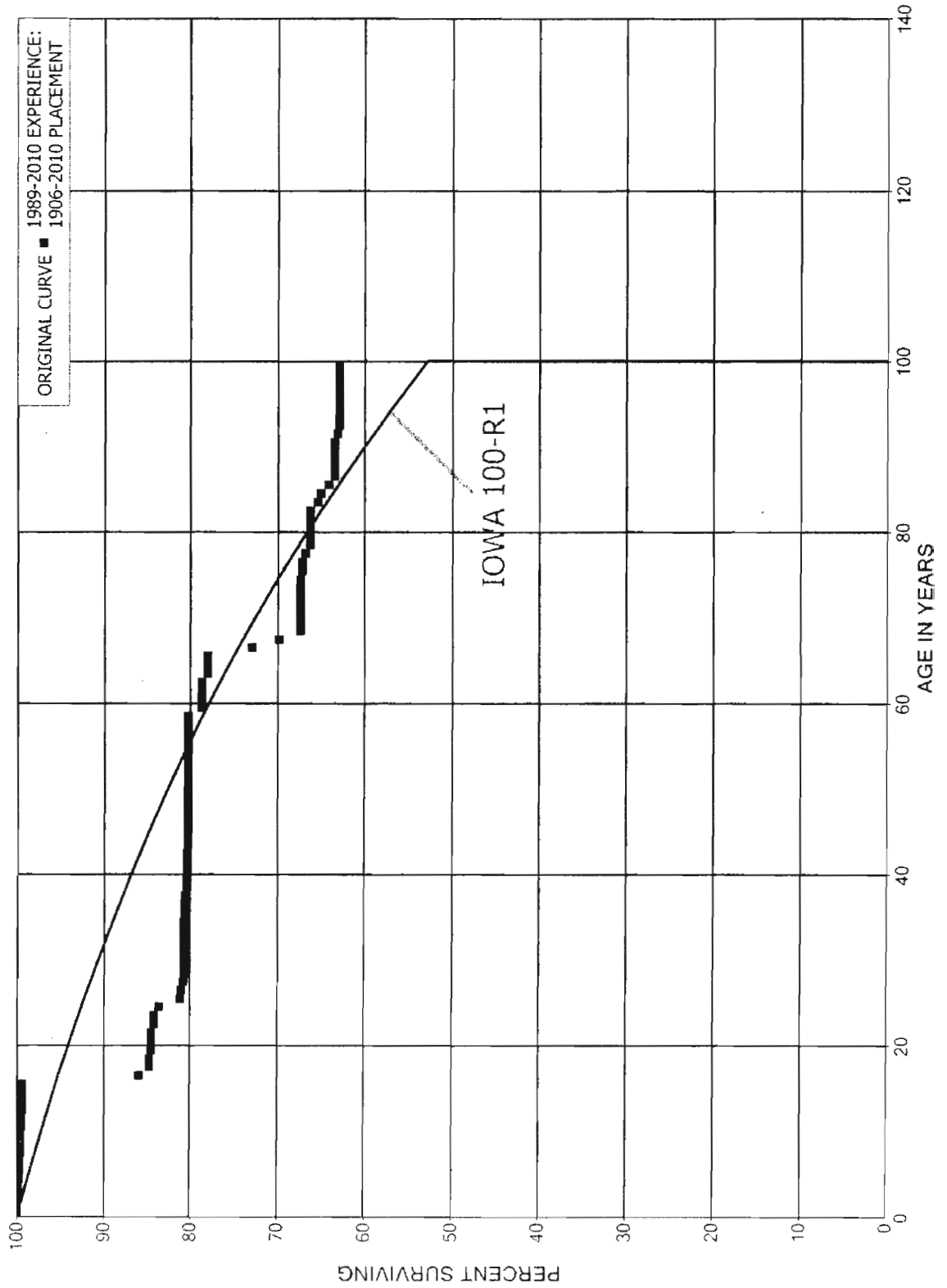
ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2010			EXPERIENCE BAND 1995-2010		
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	1,975,359		0.0000	1.0000	100.00
0.5	1,997,099		0.0000	1.0000	100.00
1.5	2,029,775		0.0000	1.0000	100.00
2.5	2,455,806	14,099	0.0057	0.9943	100.00
3.5	2,078,495		0.0000	1.0000	99.43
4.5	1,730,513		0.0000	1.0000	99.43
5.5	1,730,513	4,098	0.0024	0.9976	99.43
6.5	1,200,964	4,487	0.0037	0.9963	99.19
7.5	1,192,450		0.0000	1.0000	98.82
8.5	1,145,045		0.0000	1.0000	98.82
9.5	850,104	58,421	0.0687	0.9313	98.82
10.5	723,793		0.0000	1.0000	92.03
11.5	723,793		0.0000	1.0000	92.03
12.5	723,793		0.0000	1.0000	92.03
13.5	723,793		0.0000	1.0000	92.03
14.5	723,793	4,454	0.0062	0.9938	92.03
15.5	697,803		0.0000	1.0000	91.46
16.5	598,435		0.0000	1.0000	91.46
17.5	485,130		0.0000	1.0000	91.46
18.5	47,824		0.0000	1.0000	91.46
19.5	55,504		0.0000	1.0000	91.46
20.5	13,660		0.0000	1.0000	91.46
21.5	13,660		0.0000	1.0000	91.46
22.5	13,660		0.0000	1.0000	91.46
23.5	13,660		0.0000	1.0000	91.46
24.5	13,660		0.0000	1.0000	91.46
25.5	13,660		0.0000	1.0000	91.46
26.5	13,660		0.0000	1.0000	91.46
27.5	13,660		0.0000	1.0000	91.46
28.5	13,660		0.0000	1.0000	91.46
29.5	13,660		0.0000	1.0000	91.46
30.5	13,660		0.0000	1.0000	91.46
31.5	13,660		0.0000	1.0000	91.46
32.5	13,660		0.0000	1.0000	91.46
33.5	13,660		0.0000	1.0000	91.46
34.5	13,660		0.0000	1.0000	91.46
35.5	5,980		0.0000	1.0000	91.46
36.5					91.46

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



AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2010			EXPERIENCE BAND 1989-2010		
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	52,432,136		0.0000	1.0000	100.00
0.5	47,806,120	49,849	0.0010	0.9990	100.00
1.5	48,169,312	7,527	0.0002	0.9998	99.90
2.5	48,163,807	18,505	0.0004	0.9996	99.88
3.5	48,085,928	32,061	0.0007	0.9993	99.84
4.5	48,029,135	7,572	0.0002	0.9998	99.78
5.5	43,261,559	10,676	0.0002	0.9998	99.76
6.5	41,144,689	33,200	0.0008	0.9992	99.73
7.5	40,620,366		0.0000	1.0000	99.65
8.5	40,710,561	32,571	0.0008	0.9992	99.65
9.5	39,405,423	32,966	0.0008	0.9992	99.57
10.5	36,704,008	13,566	0.0004	0.9996	99.49
11.5	32,667,460	13,072	0.0004	0.9996	99.45
12.5	28,828,644	1,013	0.0000	1.0000	99.41
13.5	27,336,386	4,455	0.0002	0.9998	99.41
14.5	26,905,490	2,008	0.0001	0.9999	99.40
15.5	23,838,386	3,215,004	0.1349	0.8651	99.39
16.5	17,491,738	250,655	0.0143	0.9857	85.98
17.5	16,476,420		0.0000	1.0000	84.75
18.5	10,040,386	35,114	0.0035	0.9965	84.75
19.5	8,111,944		0.0000	1.0000	84.46
20.5	6,137,898		0.0000	1.0000	84.46
21.5	5,491,630	17,471	0.0032	0.9968	84.46
22.5	5,033,777	840	0.0002	0.9998	84.19
23.5	4,641,707	30,156	0.0065	0.9935	84.17
24.5	4,611,133	134,166	0.0291	0.9709	83.63
25.5	4,653,845	9,539	0.0020	0.9980	81.19
26.5	4,598,057	10,502	0.0023	0.9977	81.03
27.5	5,030,880	6,603	0.0013	0.9987	80.84
28.5	5,258,476		0.0000	1.0000	80.73
29.5	32,092,274	15,148	0.0005	0.9995	80.73
30.5	31,994,191		0.0000	1.0000	80.70
31.5	32,006,518	3,833	0.0001	0.9999	80.70
32.5	31,980,030	72	0.0000	1.0000	80.69
33.5	31,224,492	5,037	0.0002	0.9998	80.69
34.5	31,104,848	3,288	0.0001	0.9999	80.67
35.5	31,119,789		0.0000	1.0000	80.67
36.5	47,236,006	2,326	0.0000	1.0000	80.67
37.5	46,280,829	153,242	0.0033	0.9967	80.66
38.5	44,586,510	23,361	0.0005	0.9995	80.39

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2010			EXPERIENCE BAND 1989-2010		
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	44,775,066		0.0000	1.0000	80.35
40.5	44,724,814	2,651	0.0001	0.9999	80.35
41.5	44,607,822		0.0000	1.0000	80.35
42.5	44,472,259	29,096	0.0007	0.9993	80.35
43.5	44,325,552	11,958	0.0003	0.9997	80.29
44.5	44,205,508	1,411	0.0000	1.0000	80.27
45.5	44,112,639	1,411	0.0000	1.0000	80.27
46.5	44,110,990	93	0.0000	1.0000	80.27
47.5	43,932,183	10,586	0.0002	0.9998	80.27
48.5	43,864,855		0.0000	1.0000	80.25
49.5	43,560,392		0.0000	1.0000	80.25
50.5	43,326,509		0.0000	1.0000	80.25
51.5	16,493,093		0.0000	1.0000	80.25
52.5	16,487,813	39	0.0000	1.0000	80.25
53.5	16,474,494		0.0000	1.0000	80.25
54.5	16,462,121		0.0000	1.0000	80.25
55.5	16,454,884		0.0000	1.0000	80.25
56.5	16,422,793	867	0.0001	0.9999	80.25
57.5	16,404,601	134	0.0000	1.0000	80.24
58.5	407,010	7,662	0.0188	0.9812	80.24
59.5	382,510		0.0000	1.0000	78.73
60.5	416,977		0.0000	1.0000	78.73
61.5	205,538		0.0000	1.0000	78.73
62.5	189,494	1,605	0.0085	0.9915	78.73
63.5	191,651		0.0000	1.0000	78.07
64.5	203,263		0.0000	1.0000	78.07
65.5	295,624	19,333	0.0654	0.9346	78.07
66.5	956,305	41,664	0.0436	0.9564	72.96
67.5	933,202	31,570	0.0338	0.9662	69.78
68.5	930,967		0.0000	1.0000	67.42
69.5	1,024,558		0.0000	1.0000	67.42
70.5	1,088,032		0.0000	1.0000	67.42
71.5	1,089,552		0.0000	1.0000	67.42
72.5	1,101,422		0.0000	1.0000	67.42
73.5	3,853,884		0.0000	1.0000	67.42
74.5	3,853,501	13,674	0.0035	0.9965	67.42
75.5	3,840,250		0.0000	1.0000	67.18
76.5	3,840,530	20,282	0.0053	0.9947	67.18
77.5	3,822,628	33,261	0.0087	0.9913	66.83
78.5	4,420,333		0.0000	1.0000	66.25



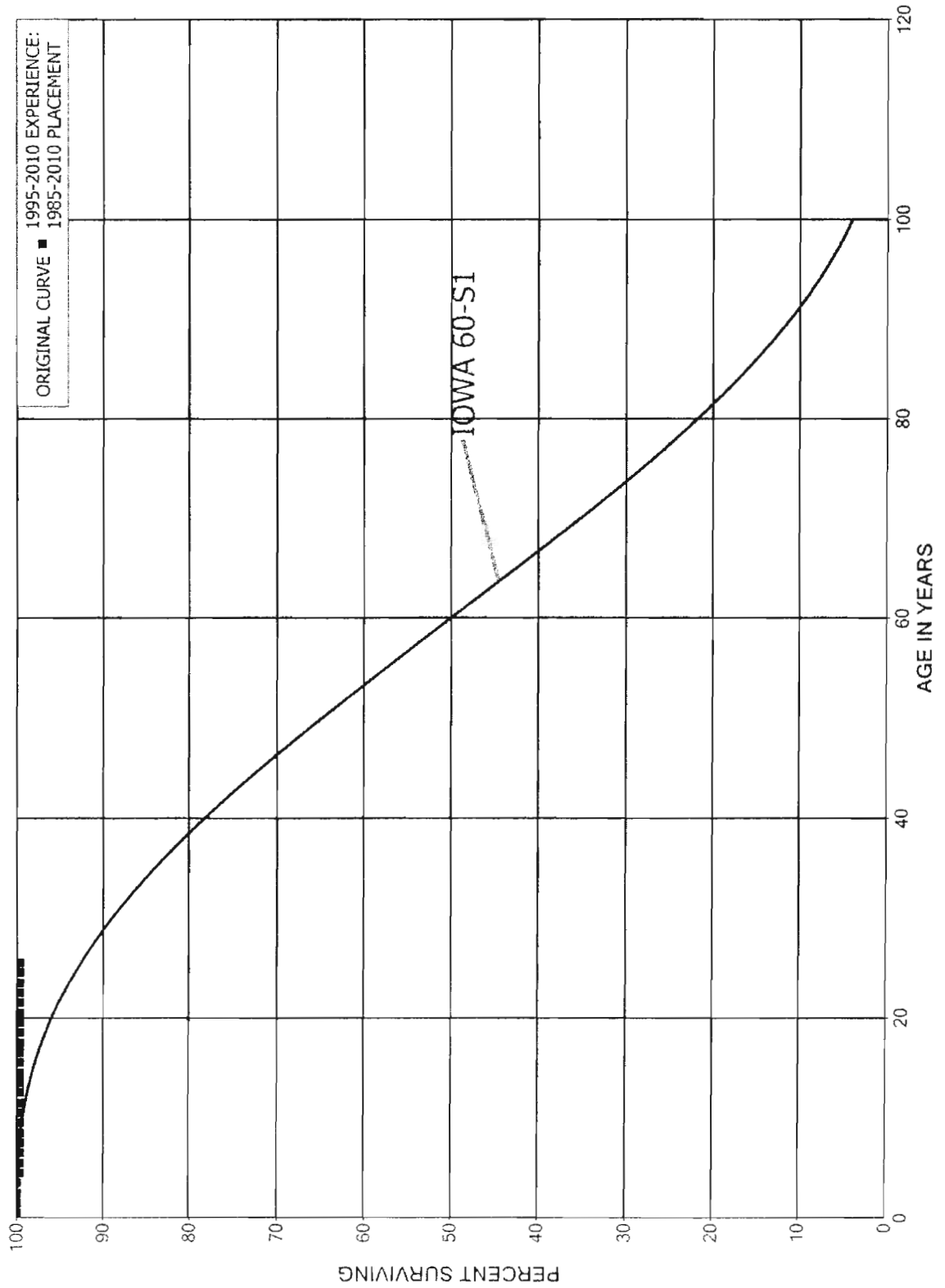
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2010			EXPERIENCE BAND 1989-2010		
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	4,442,188		0.0000	1.0000	66.25
80.5	5,156,595		0.0000	1.0000	66.25
81.5	5,152,793		0.0000	1.0000	66.25
82.5	5,460,094	66,525	0.0122	0.9878	66.25
83.5	5,388,251	32,159	0.0060	0.9940	65.44
84.5	5,349,513	75,092	0.0140	0.9860	65.05
85.5	5,267,128	50,394	0.0096	0.9904	64.13
86.5	5,201,606		0.0000	1.0000	63.52
87.5	5,108,852		0.0000	1.0000	63.52
88.5	4,522,488		0.0000	1.0000	63.52
89.5	4,503,433		0.0000	1.0000	63.52
90.5	4,473,598	23,510	0.0053	0.9947	63.52
91.5	4,356,279	12,540	0.0029	0.9971	63.19
92.5	4,279,501	106	0.0000	1.0000	63.01
93.5	4,277,865		0.0000	1.0000	63.00
94.5	4,265,995		0.0000	1.0000	63.00
95.5	1,674,089		0.0000	1.0000	63.00
96.5	1,673,747		0.0000	1.0000	63.00
97.5	1,673,324		0.0000	1.0000	63.00
98.5	1,669,528		0.0000	1.0000	63.00
99.5	1,666,703		0.0000	1.0000	63.00
100.5	1,050,033		0.0000	1.0000	63.00
101.5	1,026,151	12,695	0.0124	0.9876	63.00
102.5	339,405		0.0000	1.0000	62.22
103.5	332,800	20,683	0.0621	0.9379	62.22
104.5					58.36

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCT 332.1 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



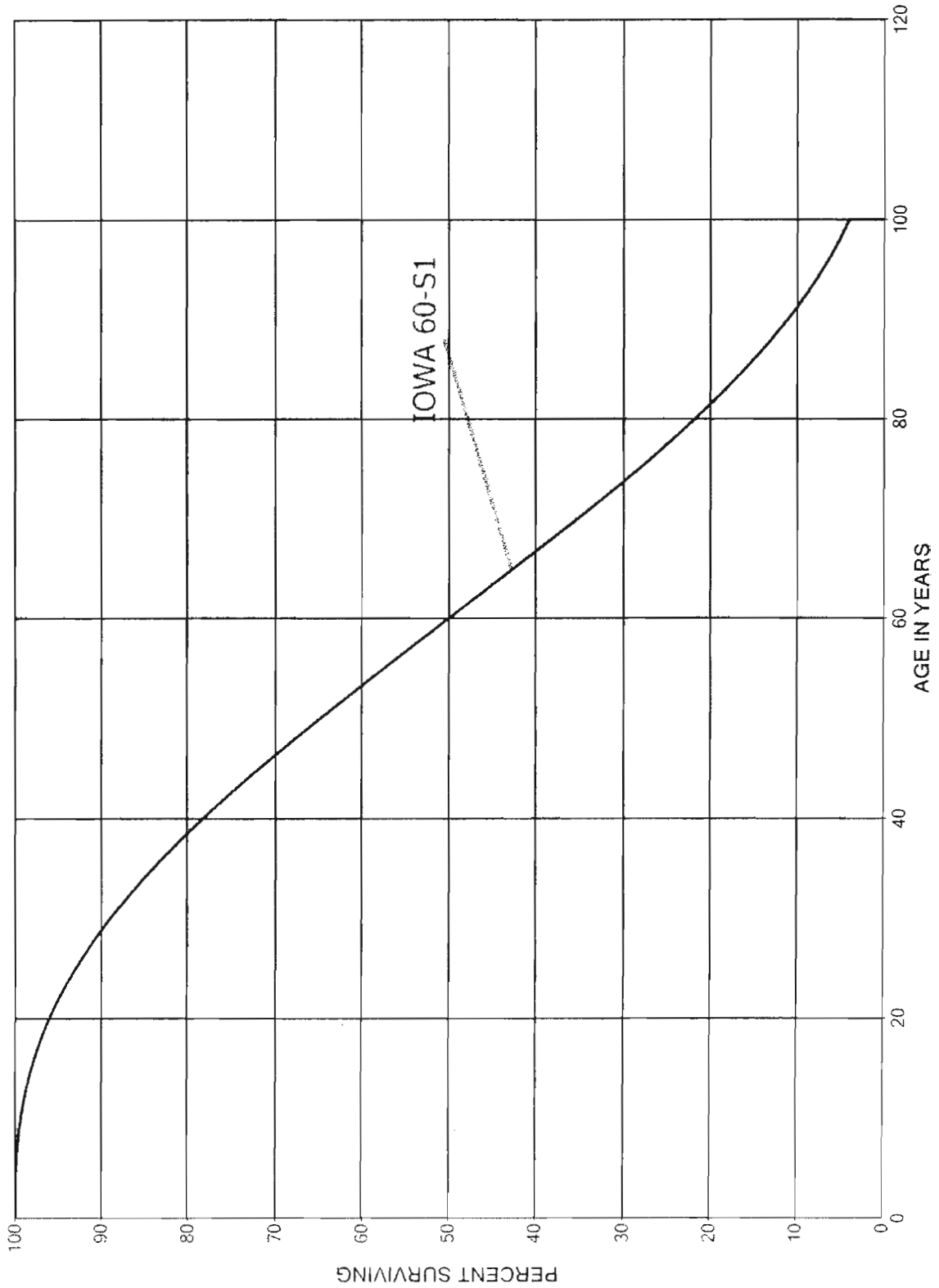
AVISTA CORPORATION - ELECTRIC PLANT

ACCT 332.1 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION

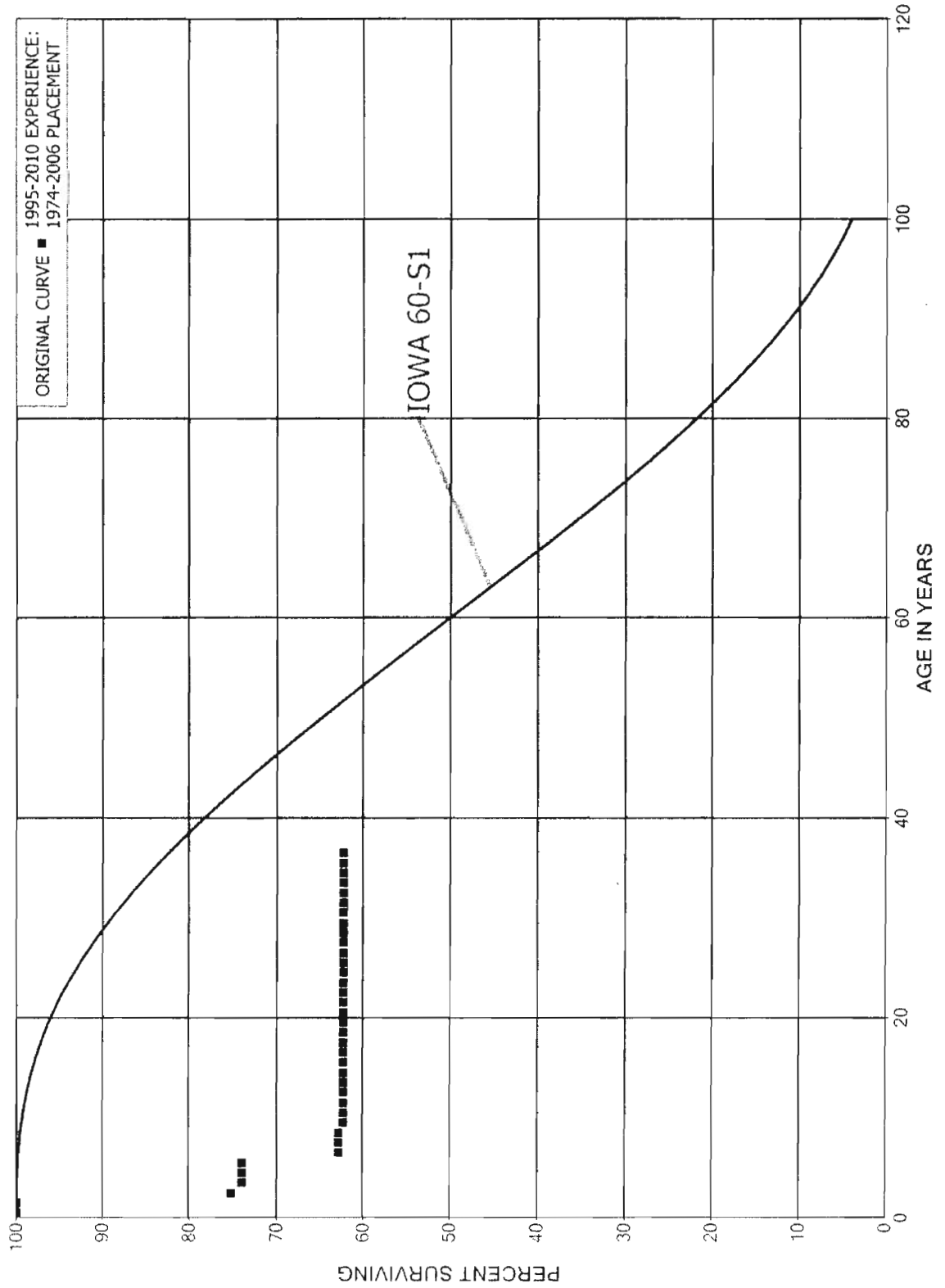
ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2010			EXPERIENCE BAND 1995-2010		
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	12,650,003		0.0000	1.0000	100.00
0.5	12,431,696		0.0000	1.0000	100.00
1.5	12,249,311	10,154	0.0008	0.9992	100.00
2.5	6,949,562		0.0000	1.0000	99.92
3.5	2,904,484	8,276	0.0028	0.9972	99.92
4.5	2,856,625		0.0000	1.0000	99.63
5.5	2,558,872		0.0000	1.0000	99.63
6.5	1,384,163		0.0000	1.0000	99.63
7.5	1,004,317		0.0000	1.0000	99.63
8.5	1,004,317		0.0000	1.0000	99.63
9.5	1,224,392		0.0000	1.0000	99.63
10.5	1,224,392		0.0000	1.0000	99.63
11.5	1,220,858		0.0000	1.0000	99.63
12.5	1,220,858		0.0000	1.0000	99.63
13.5	1,220,858		0.0000	1.0000	99.63
14.5	1,220,858		0.0000	1.0000	99.63
15.5	1,170,858		0.0000	1.0000	99.63
16.5	1,154,725		0.0000	1.0000	99.63
17.5	1,154,725		0.0000	1.0000	99.63
18.5	1,154,725		0.0000	1.0000	99.63
19.5	1,041,667		0.0000	1.0000	99.63
20.5	1,041,667		0.0000	1.0000	99.63
21.5	1,041,667		0.0000	1.0000	99.63
22.5	1,041,667		0.0000	1.0000	99.63
23.5	1,041,667		0.0000	1.0000	99.63
24.5	1,041,667		0.0000	1.0000	99.63
25.5					99.63

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCT 332.15 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION  
 SMOOTH SURVIVOR CURVE



AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS - RECREATION  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



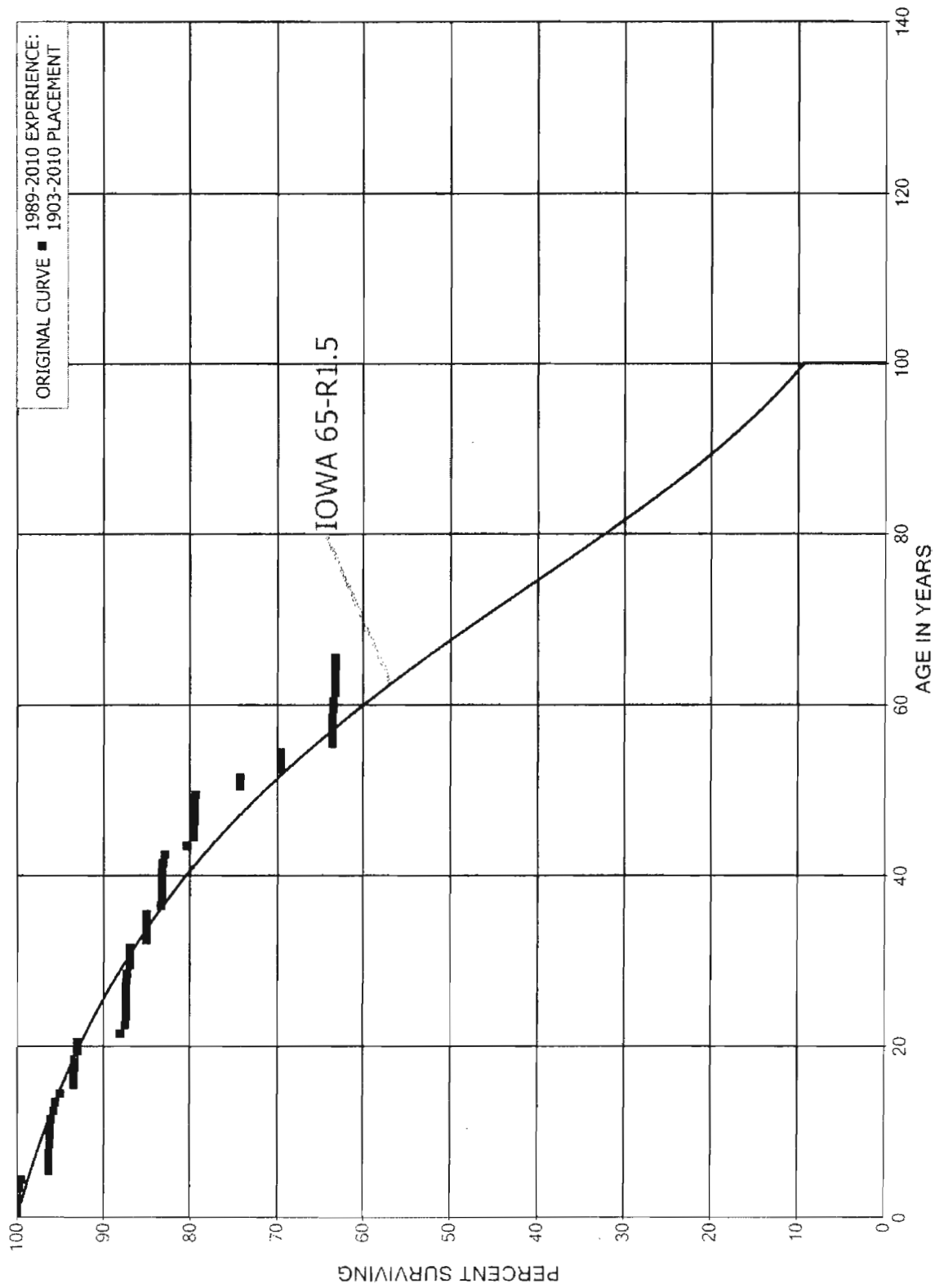
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS - RECREATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2006			EXPERIENCE BAND 1995-2010		
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	128,012		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	336,412		0.0000	1.0000	73.90
5.5	463,541	69,346	0.1496	0.8504	73.90
6.5	394,195		0.0000	1.0000	62.84
7.5	427,839		0.0000	1.0000	62.84
8.5	444,558	3,966	0.0089	0.9911	62.84
9.5	441,703		0.0000	1.0000	62.28
10.5	441,703		0.0000	1.0000	62.28
11.5	441,703		0.0000	1.0000	62.28
12.5	623,021		0.0000	1.0000	62.28
13.5	623,021		0.0000	1.0000	62.28
14.5	584,230		0.0000	1.0000	62.28
15.5	554,473		0.0000	1.0000	62.28
16.5	541,535		0.0000	1.0000	62.28
17.5	541,535		0.0000	1.0000	62.28
18.5	405,105		0.0000	1.0000	62.28
19.5	423,771		0.0000	1.0000	62.28
20.5	408,147		0.0000	1.0000	62.28
21.5	350,364		0.0000	1.0000	62.28
22.5	350,364		0.0000	1.0000	62.28
23.5	316,721		0.0000	1.0000	62.28
24.5	286,641		0.0000	1.0000	62.28
25.5	285,530		0.0000	1.0000	62.28
26.5	285,530		0.0000	1.0000	62.28
27.5	285,530		0.0000	1.0000	62.28
28.5	104,212		0.0000	1.0000	62.28
29.5	104,212		0.0000	1.0000	62.28
30.5	104,212		0.0000	1.0000	62.28
31.5	104,212		0.0000	1.0000	62.28
32.5	89,669		0.0000	1.0000	62.28
33.5	89,669		0.0000	1.0000	62.28
34.5	80,621		0.0000	1.0000	62.28
35.5	1,831		0.0000	1.0000	62.28
36.5					62.28

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 333 TURBINES AND GENERATORS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 333 TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2010			EXPERIENCE BAND 1989-2010		
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	111,420,965		0.0000	1.0000	100.00
0.5	107,364,274	13,308	0.0001	0.9999	100.00
1.5	90,206,306	3,678	0.0000	1.0000	99.99
2.5	81,400,364	234,186	0.0029	0.9971	99.98
3.5	67,498,778	92,320	0.0014	0.9986	99.70
4.5	68,252,121	2,273,055	0.0333	0.9667	99.56
5.5	63,419,289		0.0000	1.0000	96.24
6.5	57,365,216		0.0000	1.0000	96.24
7.5	57,025,806	22,042	0.0004	0.9996	96.24
8.5	58,265,552	40,940	0.0007	0.9993	96.21
9.5	49,670,806	3,349	0.0001	0.9999	96.14
10.5	49,152,546	9,575	0.0002	0.9998	96.13
11.5	59,481,314	215,937	0.0036	0.9964	96.11
12.5	58,235,997	125,793	0.0022	0.9978	95.76
13.5	57,322,284	332,056	0.0058	0.9942	95.56
14.5	56,298,652	923,492	0.0164	0.9836	95.00
15.5	51,849,874	55,083	0.0011	0.9989	93.45
16.5	37,179,795	8,400	0.0002	0.9998	93.35
17.5	34,131,830	641	0.0000	1.0000	93.33
18.5	21,761,226	75,965	0.0035	0.9965	93.32
19.5	21,169,417	17,103	0.0008	0.9992	93.00
20.5	20,787,793	1,098,003	0.0528	0.9472	92.92
21.5	18,843,672	117,914	0.0063	0.9937	88.01
22.5	17,515,916	4,683	0.0003	0.9997	87.46
23.5	17,037,017		0.0000	1.0000	87.44
24.5	16,495,502	416	0.0000	1.0000	87.44
25.5	16,411,991	2,278	0.0001	0.9999	87.44
26.5	16,485,094	938	0.0001	0.9999	87.43
27.5	16,504,008	23,028	0.0014	0.9986	87.42
28.5	20,120,307	84,098	0.0042	0.9958	87.30
29.5	29,210,517	5	0.0000	1.0000	86.93
30.5	27,962,041	9,227	0.0003	0.9997	86.93
31.5	27,474,855	568,122	0.0207	0.9793	86.91
32.5	26,111,120	74	0.0000	1.0000	85.11
33.5	13,836,720	13,166	0.0010	0.9990	85.11
34.5	13,819,605	81	0.0000	1.0000	85.03
35.5	18,168,144	359,312	0.0198	0.9802	85.03
36.5	21,971,349	1,476	0.0001	0.9999	83.35
37.5	21,977,591	10,390	0.0005	0.9995	83.34
38.5	21,972,946	6,402	0.0003	0.9997	83.30



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 333 TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2010			EXPERIENCE BAND 1989-2010		
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	21,966,193	2,451	0.0001	0.9999	83.28
40.5	21,931,559	18,751	0.0009	0.9991	83.27
41.5	21,905,486	70,207	0.0032	0.9968	83.20
42.5	21,807,010	660,612	0.0303	0.9697	82.93
43.5	21,061,911	215,292	0.0102	0.9898	80.42
44.5	20,842,713	542	0.0000	1.0000	79.59
45.5	20,787,327	18,740	0.0009	0.9991	79.59
46.5	20,781,717	432	0.0000	1.0000	79.52
47.5	20,722,947	610	0.0000	1.0000	79.52
48.5	20,640,265	18,178	0.0009	0.9991	79.52
49.5	20,601,353	1,341,281	0.0651	0.9349	79.45
50.5	15,595,505	284	0.0000	1.0000	74.27
51.5	7,858,955	490,892	0.0625	0.9375	74.27
52.5	7,264,777	1,895	0.0003	0.9997	69.63
53.5	7,192,955	799	0.0001	0.9999	69.62
54.5	7,086,164	606,738	0.0856	0.9144	69.61
55.5	6,473,790		0.0000	1.0000	63.65
56.5	6,467,974		0.0000	1.0000	63.65
57.5	2,047,759	138	0.0001	0.9999	63.65
58.5	56,238	148	0.0026	0.9974	63.64
59.5	73,519		0.0000	1.0000	63.48
60.5	68,784	246	0.0036	0.9964	63.48
61.5	62,703		0.0000	1.0000	63.25
62.5	61,922		0.0000	1.0000	63.25
63.5	62,020		0.0000	1.0000	63.25
64.5	146,741		0.0000	1.0000	63.25
65.5	470,616		0.0000	1.0000	63.25
66.5	829,100		0.0000	1.0000	63.25
67.5	830,213		0.0000	1.0000	63.25
68.5	836,864		0.0000	1.0000	63.25
69.5	1,139,030		0.0000	1.0000	63.25
70.5	1,272,875	46,073	0.0362	0.9638	63.25
71.5	1,229,718	11,280	0.0092	0.9908	60.96
72.5	1,228,754		0.0000	1.0000	60.40
73.5	1,617,650		0.0000	1.0000	60.40
74.5	1,673,381		0.0000	1.0000	60.40
75.5	1,673,649	12,550	0.0075	0.9925	60.40
76.5	1,678,482	26,472	0.0158	0.9842	59.95
77.5	1,767,057	9,282	0.0053	0.9947	59.00
78.5	2,135,062	10,382	0.0049	0.9951	58.69

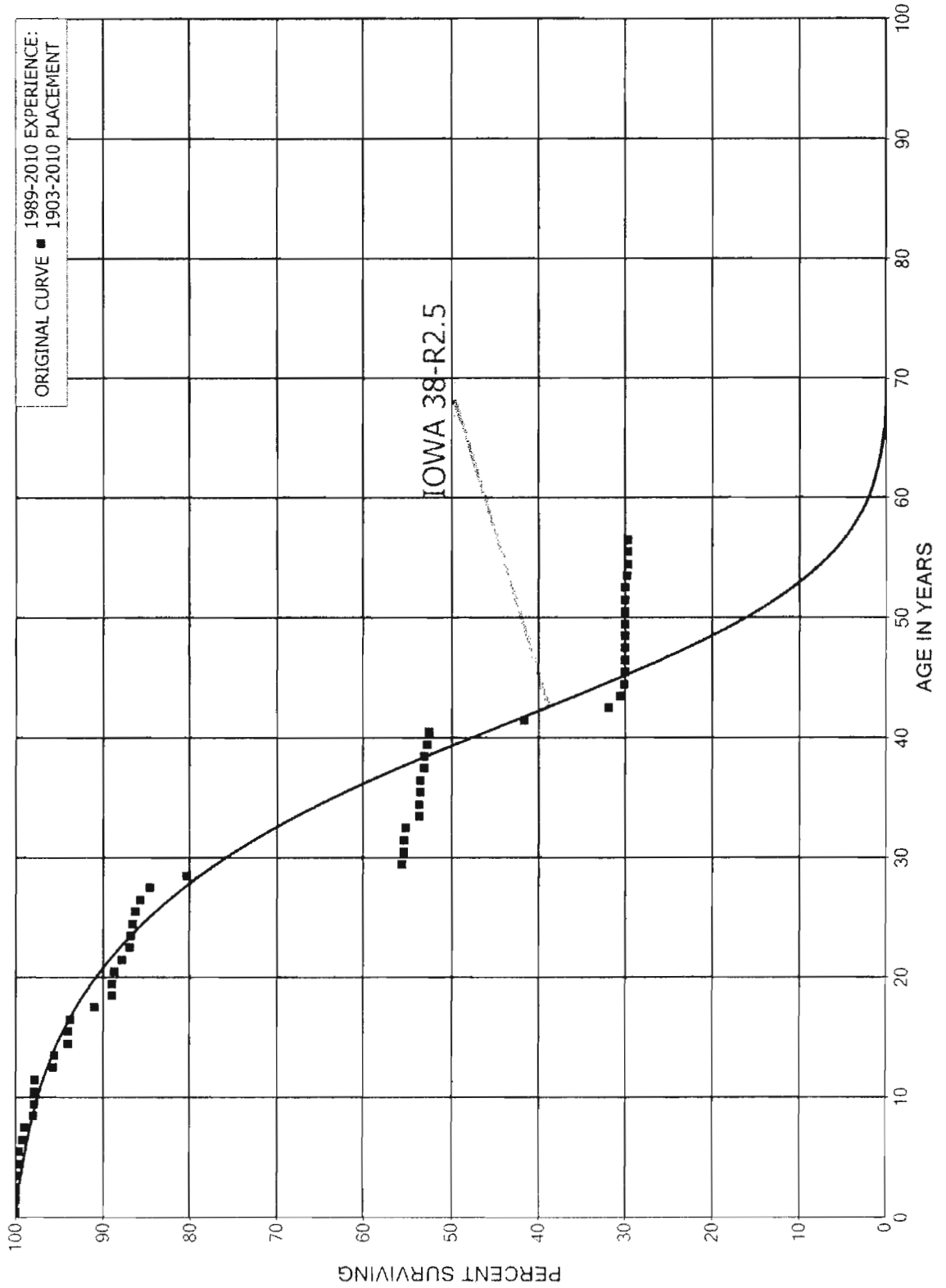
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 333 TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2010			EXPERIENCE BAND 1989-2010		
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	2,170,665	62,997	0.0290	0.9710	58.41
80.5	2,256,298	44,506	0.0197	0.9803	56.71
81.5	2,234,727		0.0000	1.0000	55.59
82.5	2,408,908	63,799	0.0265	0.9735	55.59
83.5	2,405,457	48,573	0.0202	0.9798	54.12
84.5	2,355,799	114,206	0.0485	0.9515	53.03
85.5	2,393,287	3,194	0.0013	0.9987	50.46
86.5	2,367,548	151,843	0.0641	0.9359	50.39
87.5	1,891,818		0.0000	1.0000	47.16
88.5	1,555,495		0.0000	1.0000	47.16
89.5	1,554,236	5,404	0.0035	0.9965	47.16
90.5	1,527,455	1,948	0.0013	0.9987	46.99
91.5	1,287,643	15,715	0.0122	0.9878	46.93
92.5	1,137,713		0.0000	1.0000	46.36
93.5	1,134,797		0.0000	1.0000	46.36
94.5	1,123,207		0.0000	1.0000	46.36
95.5	765,114		0.0000	1.0000	46.36
96.5	765,114		0.0000	1.0000	46.36
97.5	764,846		0.0000	1.0000	46.36
98.5	747,462		0.0000	1.0000	46.36
99.5	642,797		0.0000	1.0000	46.36
100.5	359,938		0.0000	1.0000	46.36
101.5	333,327		0.0000	1.0000	46.36
102.5	215,118		0.0000	1.0000	46.36
103.5	172,805		0.0000	1.0000	46.36
104.5					46.36

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2010			EXPERIENCE BAND 1989-2010		
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	31,415,458	1,193	0.0000	1.0000	100.00
0.5	31,630,447		0.0000	1.0000	100.00
1.5	29,285,602		0.0000	1.0000	100.00
2.5	26,555,185	46,961	0.0018	0.9982	100.00
3.5	26,101,804	30,913	0.0012	0.9988	99.82
4.5	24,220,752	27,789	0.0011	0.9989	99.70
5.5	23,590,661	109,673	0.0046	0.9954	99.59
6.5	23,172,075	35,381	0.0015	0.9985	99.12
7.5	22,712,674	233,325	0.0103	0.9897	98.97
8.5	21,339,095	24,860	0.0012	0.9988	97.96
9.5	18,585,676	9,124	0.0005	0.9995	97.84
10.5	17,067,173	16,825	0.0010	0.9990	97.79
11.5	16,014,128	338,347	0.0211	0.9789	97.70
12.5	13,854,921	15,030	0.0011	0.9989	95.63
13.5	12,200,021	201,481	0.0165	0.9835	95.53
14.5	11,517,606	3,612	0.0003	0.9997	93.95
15.5	10,576,852	17,397	0.0016	0.9984	93.92
16.5	6,275,038	189,236	0.0302	0.9698	93.77
17.5	5,937,790	133,306	0.0225	0.9775	90.94
18.5	3,799,678		0.0000	1.0000	88.90
19.5	3,251,898	6,059	0.0019	0.9981	88.90
20.5	3,245,533	31,156	0.0096	0.9904	88.73
21.5	2,685,011	29,683	0.0111	0.9889	87.88
22.5	2,436,311	1,170	0.0005	0.9995	86.91
23.5	2,117,991	5,046	0.0024	0.9976	86.87
24.5	2,113,979	9,400	0.0044	0.9956	86.66
25.5	2,123,131	14,496	0.0068	0.9932	86.28
26.5	2,110,125	25,063	0.0119	0.9881	85.69
27.5	2,072,748	105,504	0.0509	0.9491	84.67
28.5	1,862,225	574,663	0.3086	0.6914	80.36
29.5	1,620,450	3,839	0.0024	0.9976	55.56
30.5	1,190,523	377	0.0003	0.9997	55.43
31.5	1,261,943	4,284	0.0034	0.9966	55.41
32.5	1,266,349	38,134	0.0301	0.9699	55.22
33.5	1,220,095		0.0000	1.0000	53.56
34.5	1,250,913	2,193	0.0018	0.9982	53.56
35.5	1,354,529	80	0.0001	0.9999	53.47
36.5	2,350,619	15,233	0.0065	0.9935	53.46
37.5	2,317,918	835	0.0004	0.9996	53.12
38.5	2,325,656	18,108	0.0078	0.9922	53.10

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2010			EXPERIENCE BAND 1989-2010		
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	2,303,603	7,154	0.0031	0.9969	52.68
40.5	2,266,505	470,233	0.2075	0.7925	52.52
41.5	1,793,887	419,982	0.2341	0.7659	41.62
42.5	1,360,940	56,696	0.0417	0.9583	31.88
43.5	1,298,185	21,403	0.0165	0.9835	30.55
44.5	1,269,576	2,775	0.0022	0.9978	30.05
45.5	1,256,489		0.0000	1.0000	29.98
46.5	1,255,631		0.0000	1.0000	29.98
47.5	1,238,453	132	0.0001	0.9999	29.98
48.5	1,239,273	46	0.0000	1.0000	29.98
49.5	1,240,842	70	0.0001	0.9999	29.98
50.5	1,240,799	257	0.0002	0.9998	29.98
51.5	1,240,691	825	0.0007	0.9993	29.97
52.5	1,248,266	11,365	0.0091	0.9909	29.95
53.5	1,164,663	3,580	0.0031	0.9969	29.68
54.5	1,154,301		0.0000	1.0000	29.59
55.5	1,147,114		0.0000	1.0000	29.59
56.5	1,119,679	305	0.0003	0.9997	29.59
57.5	1,019,539	266	0.0003	0.9997	29.58
58.5	92,147	489	0.0053	0.9947	29.57
59.5	79,751		0.0000	1.0000	29.41
60.5	71,213		0.0000	1.0000	29.41
61.5	72,325	47	0.0006	0.9994	29.41
62.5	76,818		0.0000	1.0000	29.39
63.5	77,021	703	0.0091	0.9909	29.39
64.5	98,668	1,867	0.0189	0.9811	29.13
65.5	111,780	163	0.0015	0.9985	28.57
66.5	122,173	383	0.0031	0.9969	28.53
67.5	184,718	744	0.0040	0.9960	28.44
68.5	193,592	16	0.0001	0.9999	28.33
69.5	240,772		0.0000	1.0000	28.33
70.5	260,368	24	0.0001	0.9999	28.33
71.5	258,081	1,934	0.0075	0.9925	28.32
72.5	255,603	68	0.0003	0.9997	28.11
73.5	345,748	431	0.0012	0.9988	28.10
74.5	336,168		0.0000	1.0000	28.07
75.5	337,395		0.0000	1.0000	28.07
76.5	339,189		0.0000	1.0000	28.07
77.5	412,360	7,312	0.0177	0.9823	28.07
78.5	474,597		0.0000	1.0000	27.57

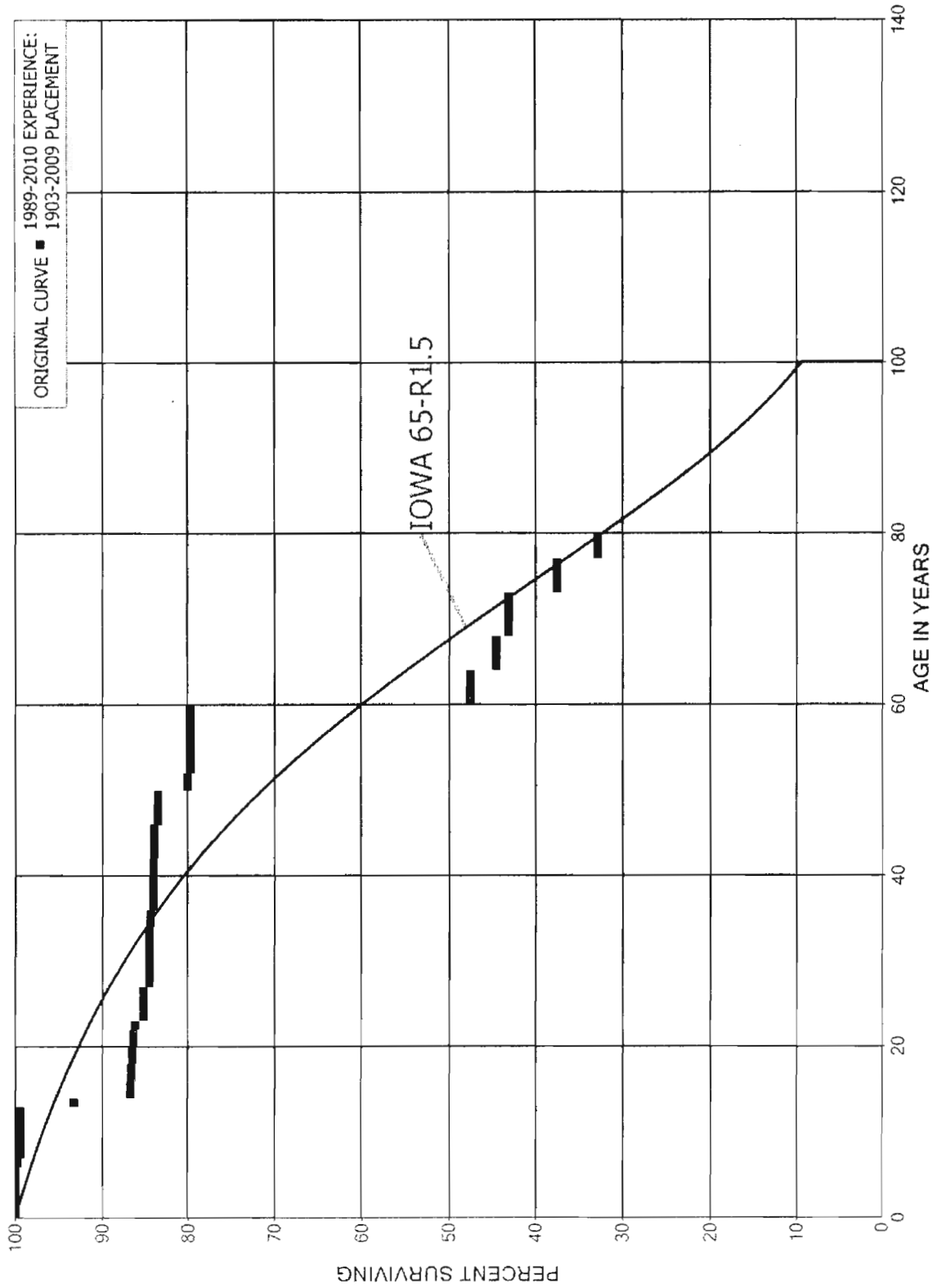
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2010			EXPERIENCE BAND 1989-2010		
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	472,069		0.0000	1.0000	27.57
80.5	467,788		0.0000	1.0000	27.57
81.5	470,038		0.0000	1.0000	27.57
82.5	495,672	12,431	0.0251	0.9749	27.57
83.5	483,883	6,755	0.0140	0.9860	26.88
84.5	472,532	2,512	0.0053	0.9947	26.50
85.5	491,190	654	0.0013	0.9987	26.36
86.5	467,921	31,355	0.0670	0.9330	26.33
87.5	421,969	689	0.0016	0.9984	24.56
88.5	411,436	49,193	0.1196	0.8804	24.52
89.5	362,153	1,591	0.0044	0.9956	21.59
90.5	349,222		0.0000	1.0000	21.50
91.5	300,505	1,385	0.0046	0.9954	21.50
92.5	279,671		0.0000	1.0000	21.40
93.5	279,077		0.0000	1.0000	21.40
94.5	278,767		0.0000	1.0000	21.40
95.5	198,746		0.0000	1.0000	21.40
96.5	198,746	56,333	0.2834	0.7166	21.40
97.5	141,187		0.0000	1.0000	15.33
98.5	139,701		0.0000	1.0000	15.33
99.5	66,486		0.0000	1.0000	15.33
100.5	54,359	119	0.0022	0.9978	15.33
101.5	51,277		0.0000	1.0000	15.30
102.5	24,286		0.0000	1.0000	15.30
103.5	21,739		0.0000	1.0000	15.30
104.5					15.30

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2009			EXPERIENCE BAND 1989-2010		
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	4,613,340		0.0000	1.0000	100.00
0.5	4,633,449		0.0000	1.0000	100.00
1.5	3,672,958		0.0000	1.0000	100.00
2.5	3,791,325		0.0000	1.0000	100.00
3.5	3,784,336		0.0000	1.0000	100.00
4.5	3,707,054		0.0000	1.0000	100.00
5.5	3,709,668	12,156	0.0033	0.9967	100.00
6.5	3,692,348	8,359	0.0023	0.9977	99.67
7.5	3,779,706		0.0000	1.0000	99.45
8.5	3,785,604		0.0000	1.0000	99.45
9.5	3,099,248		0.0000	1.0000	99.45
10.5	2,629,735		0.0000	1.0000	99.45
11.5	2,685,580	543	0.0002	0.9998	99.45
12.5	2,543,140	155,840	0.0613	0.9387	99.43
13.5	2,345,556	165,045	0.0704	0.9296	93.33
14.5	2,106,192		0.0000	1.0000	86.77
15.5	1,641,617	2,168	0.0013	0.9987	86.77
16.5	1,498,832		0.0000	1.0000	86.65
17.5	1,193,950	2,658	0.0022	0.9978	86.65
18.5	870,441		0.0000	1.0000	86.46
19.5	846,279	252	0.0003	0.9997	86.46
20.5	770,176		0.0000	1.0000	86.43
21.5	757,482	2,126	0.0028	0.9972	86.43
22.5	742,907	8,344	0.0112	0.9888	86.19
23.5	587,295	95	0.0002	0.9998	85.22
24.5	416,411		0.0000	1.0000	85.21
25.5	368,889		0.0000	1.0000	85.21
26.5	318,222	2,690	0.0085	0.9915	85.21
27.5	314,372	131	0.0004	0.9996	84.49
28.5	322,708		0.0000	1.0000	84.45
29.5	1,028,240		0.0000	1.0000	84.45
30.5	1,013,989		0.0000	1.0000	84.45
31.5	1,014,288		0.0000	1.0000	84.45
32.5	1,015,606		0.0000	1.0000	84.45
33.5	885,329	519	0.0006	0.9994	84.45
34.5	885,303	32	0.0000	1.0000	84.40
35.5	921,289	3,710	0.0040	0.9960	84.40
36.5	1,774,392	14	0.0000	1.0000	84.06
37.5	1,769,158	80	0.0000	1.0000	84.06
38.5	1,770,817	220	0.0001	0.9999	84.06



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2009			EXPERIENCE BAND 1989-2010		
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	1,779,309		0.0000	1.0000	84.05
40.5	1,781,968	445	0.0002	0.9998	84.05
41.5	1,787,424	864	0.0005	0.9995	84.02
42.5	1,784,752	399	0.0002	0.9998	83.98
43.5	1,784,204	71	0.0000	1.0000	83.97
44.5	1,779,175		0.0000	1.0000	83.96
45.5	1,776,078	8,664	0.0049	0.9951	83.96
46.5	1,759,855		0.0000	1.0000	83.55
47.5	1,757,295		0.0000	1.0000	83.55
48.5	1,755,996		0.0000	1.0000	83.55
49.5	1,751,722	72,156	0.0412	0.9588	83.55
50.5	1,654,413	73	0.0000	1.0000	80.11
51.5	931,949	4,913	0.0053	0.9947	80.11
52.5	926,869		0.0000	1.0000	79.69
53.5	917,270		0.0000	1.0000	79.69
54.5	915,814		0.0000	1.0000	79.69
55.5	913,330		0.0000	1.0000	79.69
56.5	912,379		0.0000	1.0000	79.69
57.5	870,882		0.0000	1.0000	79.69
58.5	20,790		0.0000	1.0000	79.69
59.5	18,750	7,582	0.4044	0.5956	79.69
60.5	9,803		0.0000	1.0000	47.46
61.5	8,327		0.0000	1.0000	47.46
62.5	6,171		0.0000	1.0000	47.46
63.5	4,478	283	0.0632	0.9368	47.46
64.5	4,383		0.0000	1.0000	44.46
65.5	4,199		0.0000	1.0000	44.46
66.5	4,352		0.0000	1.0000	44.46
67.5	4,232	128	0.0302	0.9698	44.46
68.5	4,450		0.0000	1.0000	43.12
69.5	4,617		0.0000	1.0000	43.12
70.5	3,921		0.0000	1.0000	43.12
71.5	5,645		0.0000	1.0000	43.12
72.5	10,753	1,400	0.1302	0.8698	43.12
73.5	13,534		0.0000	1.0000	37.51
74.5	13,426		0.0000	1.0000	37.51
75.5	13,675		0.0000	1.0000	37.51
76.5	13,997	1,734	0.1239	0.8761	37.51
77.5	16,389		0.0000	1.0000	32.86
78.5	16,752		0.0000	1.0000	32.86

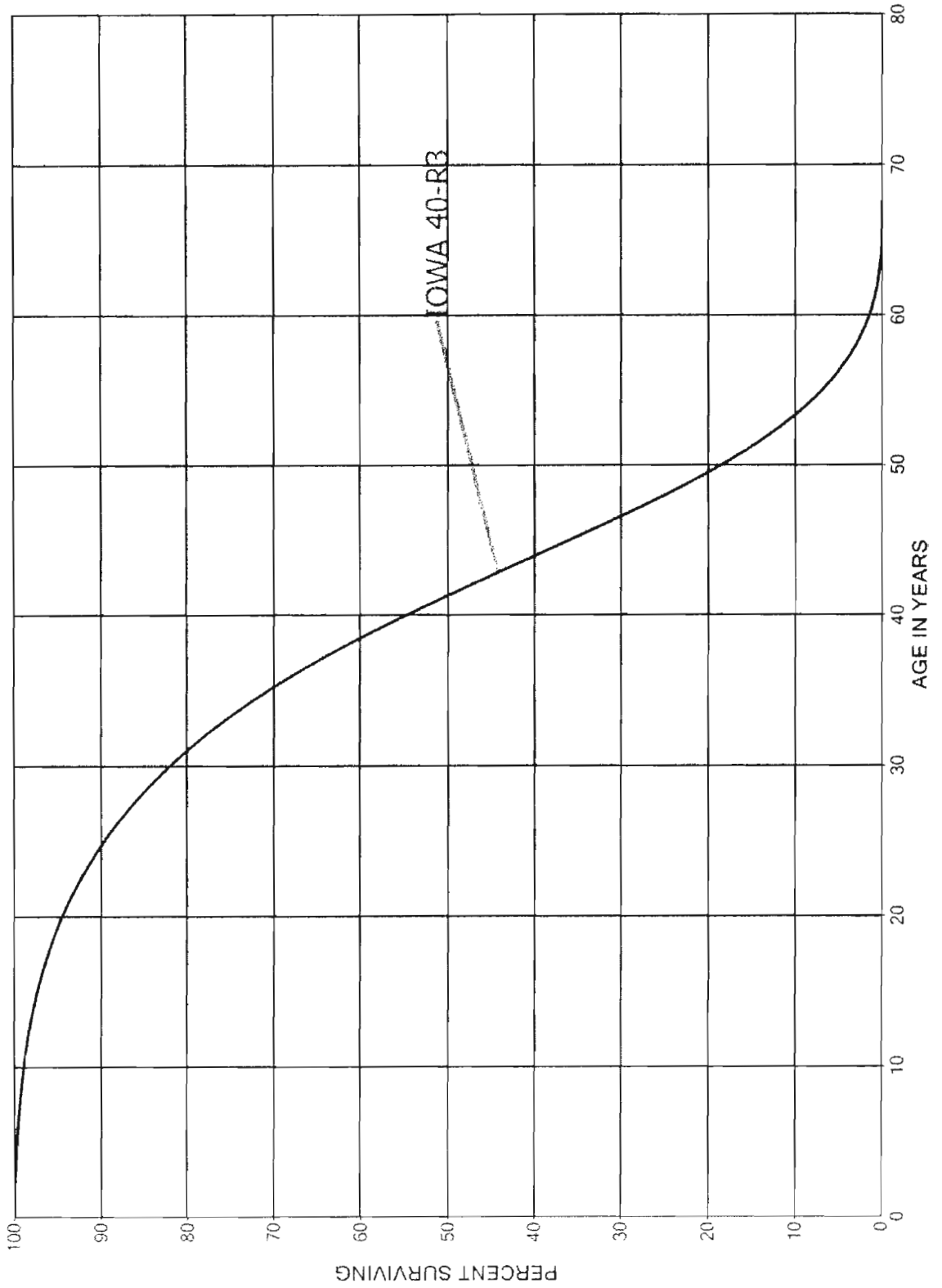
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

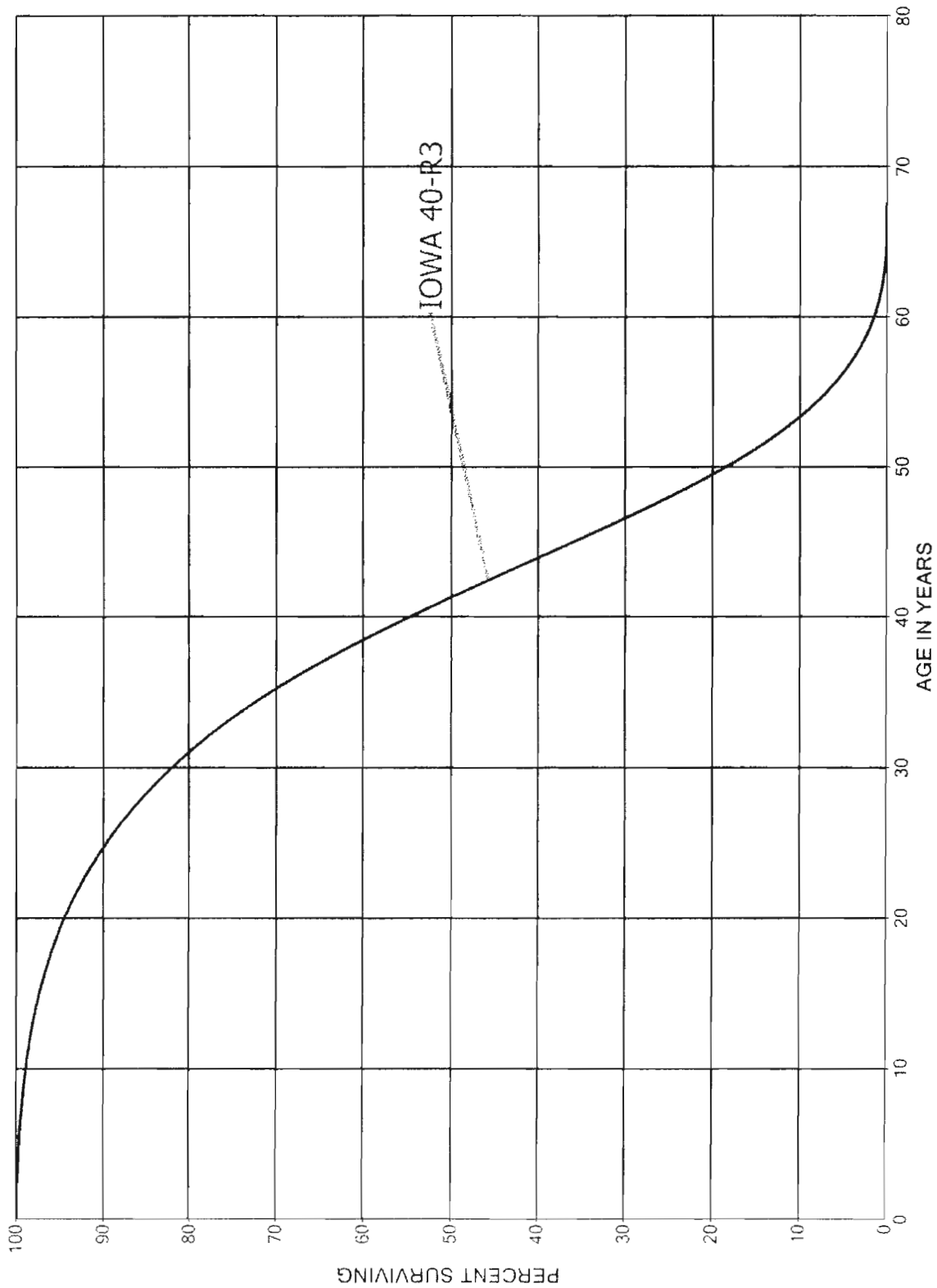
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2009			EXPERIENCE BAND 1989-2010		
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	16,752		0.0000	1.0000	32.86
80.5	17,803		0.0000	1.0000	32.86
81.5	17,721		0.0000	1.0000	32.86
82.5	18,148	495	0.0273	0.9727	32.86
83.5	18,714		0.0000	1.0000	31.96
84.5	18,271	1,571	0.0860	0.9140	31.96
85.5	16,714		0.0000	1.0000	29.21
86.5	16,526	157	0.0095	0.9905	29.21
87.5	16,221		0.0000	1.0000	28.94
88.5	16,148		0.0000	1.0000	28.94
89.5	16,148		0.0000	1.0000	28.94
90.5	15,802		0.0000	1.0000	28.94
91.5	15,635		0.0000	1.0000	28.94
92.5	15,570		0.0000	1.0000	28.94
93.5	15,146		0.0000	1.0000	28.94
94.5	9,545		0.0000	1.0000	28.94
95.5	7,123		0.0000	1.0000	28.94
96.5	7,123		0.0000	1.0000	28.94
97.5	6,874		0.0000	1.0000	28.94
98.5	6,495		0.0000	1.0000	28.94
99.5	2,369		0.0000	1.0000	28.94
100.5	1,876		0.0000	1.0000	28.94
101.5	1,876		0.0000	1.0000	28.94
102.5	798		0.0000	1.0000	28.94
103.5	336		0.0000	1.0000	28.94
104.5					28.94

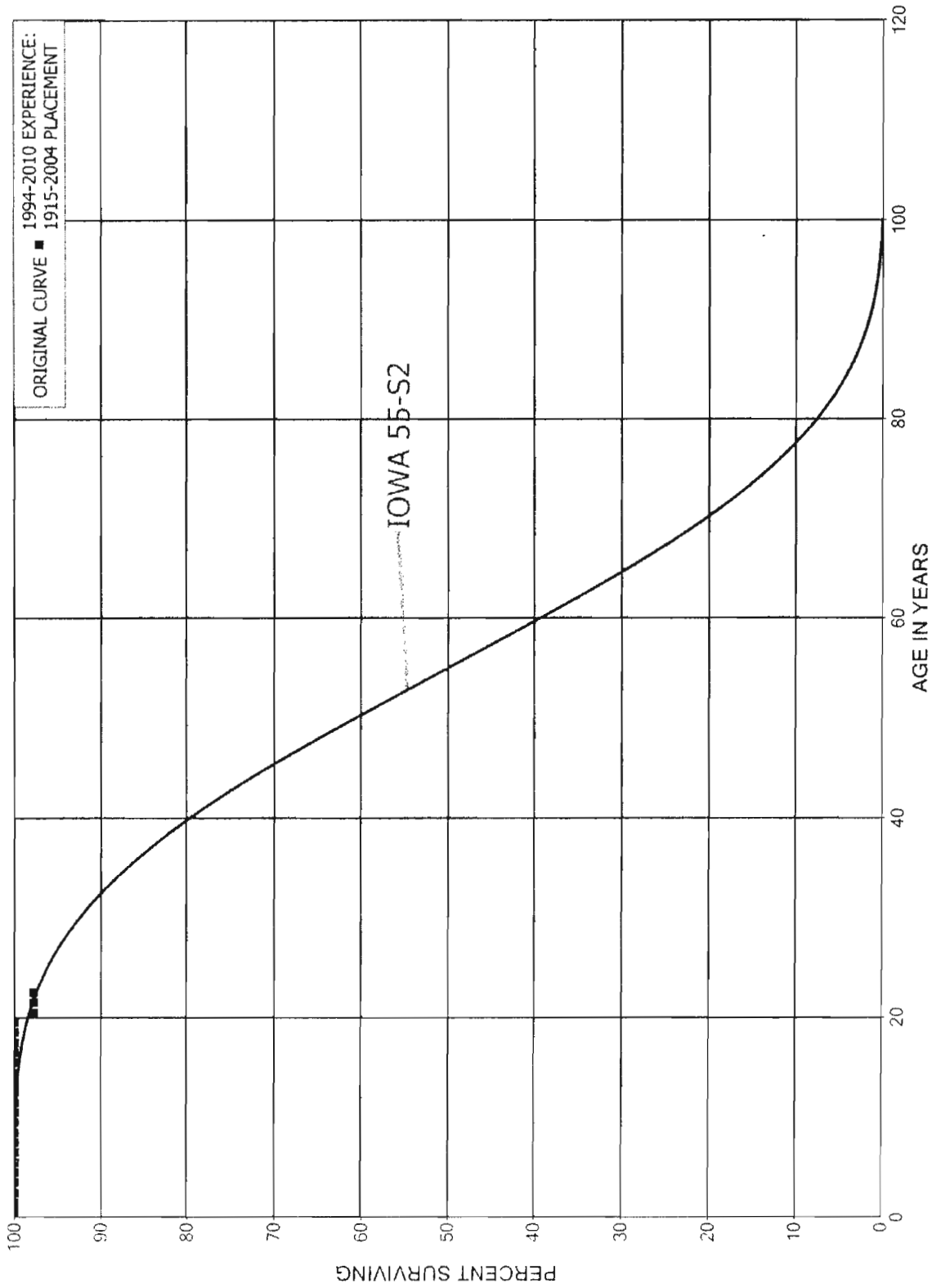
AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 335.1 MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE CONSERVATION  
 SMOOTH SURVIVOR CURVE



AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 335.2 MISCELLANEOUS POWER PLANT EQUIPMENT - RECREATION  
 SMOOTH SURVIVOR CURVE



AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 336 ROADS, RAILROADS AND BRIDGES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2004			EXPERIENCE BAND 1994-2010		
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	912,436		0.0000	1.0000	100.00
0.5	963,079		0.0000	1.0000	100.00
1.5	1,008,993		0.0000	1.0000	100.00
2.5	1,008,993		0.0000	1.0000	100.00
3.5	1,010,185		0.0000	1.0000	100.00
4.5	1,012,522		0.0000	1.0000	100.00
5.5	1,090,264		0.0000	1.0000	100.00
6.5	1,082,095		0.0000	1.0000	100.00
7.5	1,082,095		0.0000	1.0000	100.00
8.5	1,082,095		0.0000	1.0000	100.00
9.5	1,072,415		0.0000	1.0000	100.00
10.5	992,796		0.0000	1.0000	100.00
11.5	880,741		0.0000	1.0000	100.00
12.5	804,463		0.0000	1.0000	100.00
13.5	804,463		0.0000	1.0000	100.00
14.5	803,605		0.0000	1.0000	100.00
15.5	755,322		0.0000	1.0000	100.00
16.5	177,829		0.0000	1.0000	100.00
17.5	127,185		0.0000	1.0000	100.00
18.5	81,272		0.0000	1.0000	100.00
19.5	83,161	1,889	0.0227	0.9773	100.00
20.5	80,079		0.0000	1.0000	97.73
21.5	77,742		0.0000	1.0000	97.73
22.5					97.73
23.5					
24.5					
25.5					
26.5					
27.5	4,732		0.0000		
28.5	4,732		0.0000		
29.5	4,732		0.0000		
30.5	4,732		0.0000		
31.5	4,732		0.0000		
32.5	4,732		0.0000		
33.5	10,172		0.0000		
34.5	88,694		0.0000		
35.5	99,681		0.0000		
36.5	99,681		0.0000		
37.5	99,681		0.0000		
38.5	99,681		0.0000		

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2004			EXPERIENCE BAND 1994-2010		
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		
40.5	99,681		0.0000		
41.5	909,298		0.0000		
42.5	909,298		0.0000		
43.5	909,298		0.0000		
44.5	904,566		0.0000		
45.5	904,566		0.0000		
46.5	904,566		0.0000		
47.5	904,566		0.0000		
48.5	904,566		0.0000		
49.5	904,566		0.0000		
50.5	899,126		0.0000		
51.5	820,604		0.0000		
52.5	809,617		0.0000		
53.5	809,617		0.0000		
54.5	809,617		0.0000		
55.5	809,617		0.0000		
56.5	809,617		0.0000		
57.5	809,617		0.0000		
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
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

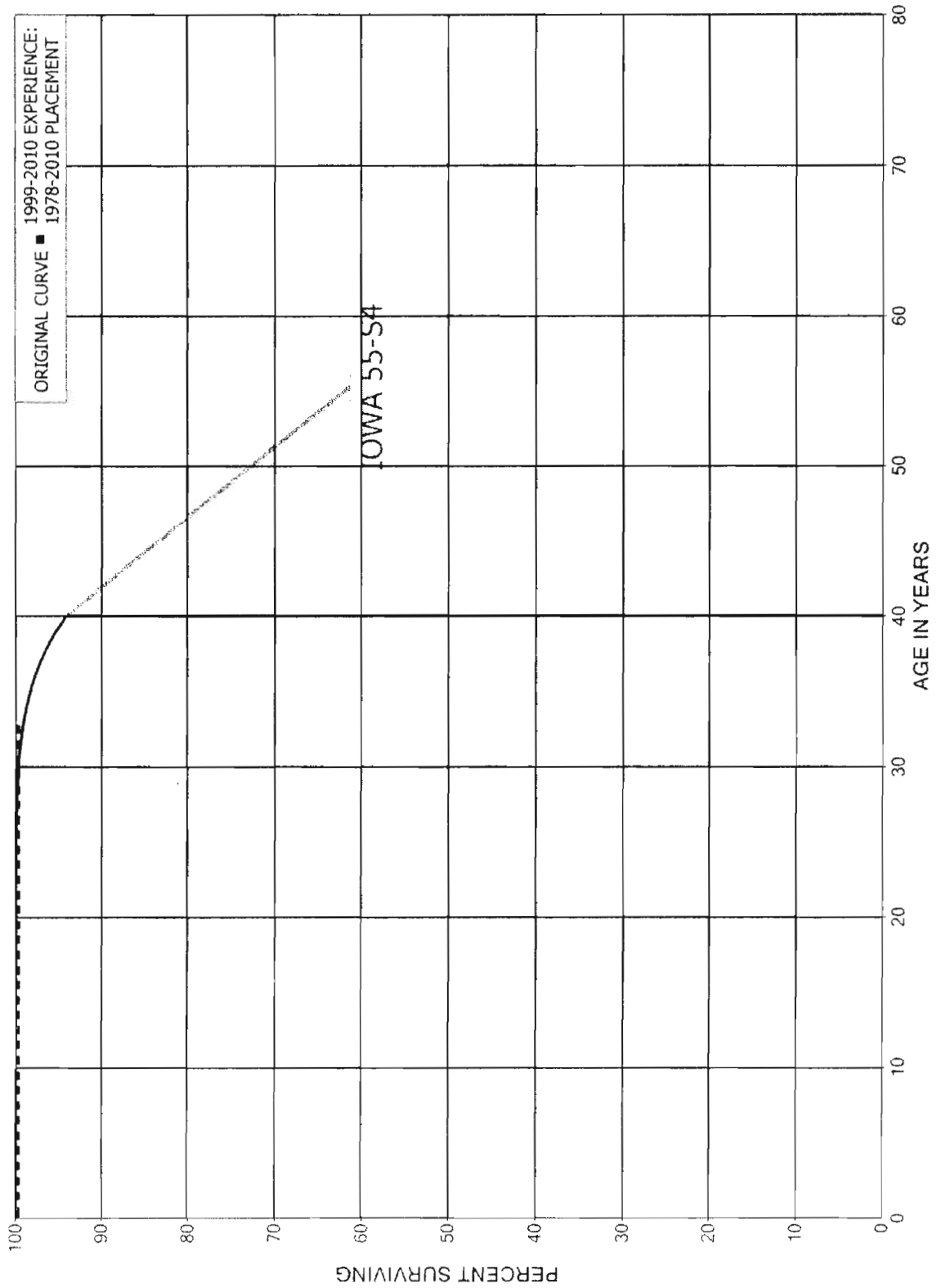
ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2004			EXPERIENCE BAND 1994-2010		
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 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



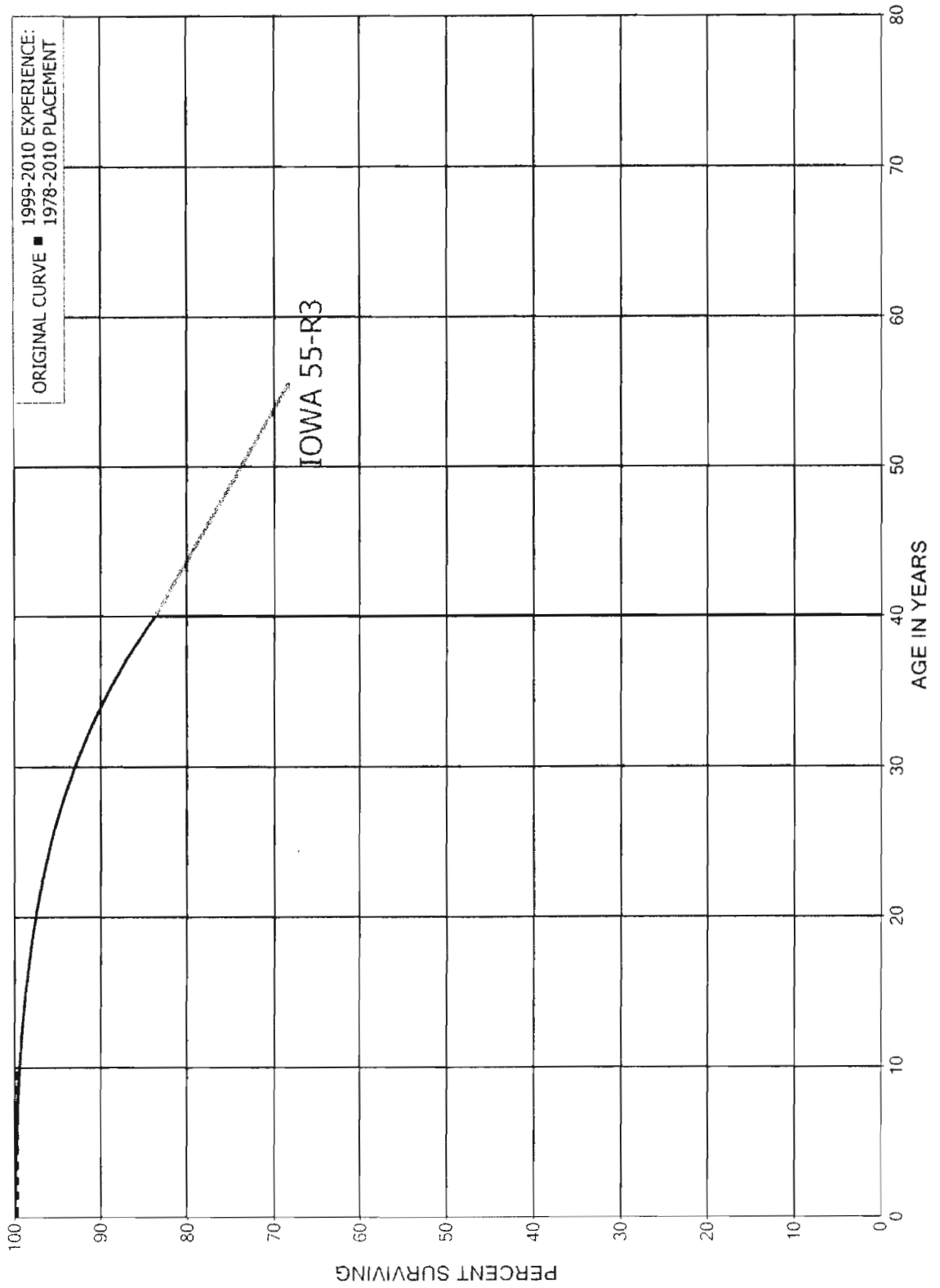
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2010			EXPERIENCE BAND 1999-2010		
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	15,886,542		0.0000	1.0000	100.00
0.5	15,490,401		0.0000	1.0000	100.00
1.5	15,360,685		0.0000	1.0000	100.00
2.5	15,250,690		0.0000	1.0000	100.00
3.5	15,211,382		0.0000	1.0000	100.00
4.5	15,206,928		0.0000	1.0000	100.00
5.5	8,035,365	6,880	0.0009	0.9991	100.00
6.5	7,896,710		0.0000	1.0000	99.91
7.5	712,362		0.0000	1.0000	99.91
8.5	8,510		0.0000	1.0000	99.91
9.5	8,510		0.0000	1.0000	99.91
10.5	8,510		0.0000	1.0000	99.91
11.5	8,185		0.0000	1.0000	99.91
12.5	8,185		0.0000	1.0000	99.91
13.5	8,185		0.0000	1.0000	99.91
14.5	8,185		0.0000	1.0000	99.91
15.5	12,719		0.0000	1.0000	99.91
16.5	15,825		0.0000	1.0000	99.91
17.5	7,693		0.0000	1.0000	99.91
18.5	9,458		0.0000	1.0000	99.91
19.5	20,900		0.0000	1.0000	99.91
20.5	248,548		0.0000	1.0000	99.91
21.5	248,548		0.0000	1.0000	99.91
22.5	248,548		0.0000	1.0000	99.91
23.5	248,548		0.0000	1.0000	99.91
24.5	248,548		0.0000	1.0000	99.91
25.5	248,548		0.0000	1.0000	99.91
26.5	248,548		0.0000	1.0000	99.91
27.5	244,015		0.0000	1.0000	99.91
28.5	240,855		0.0000	1.0000	99.91
29.5	240,855		0.0000	1.0000	99.91
30.5	239,090		0.0000	1.0000	99.91
31.5	227,648		0.0000	1.0000	99.91
32.5					99.91

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



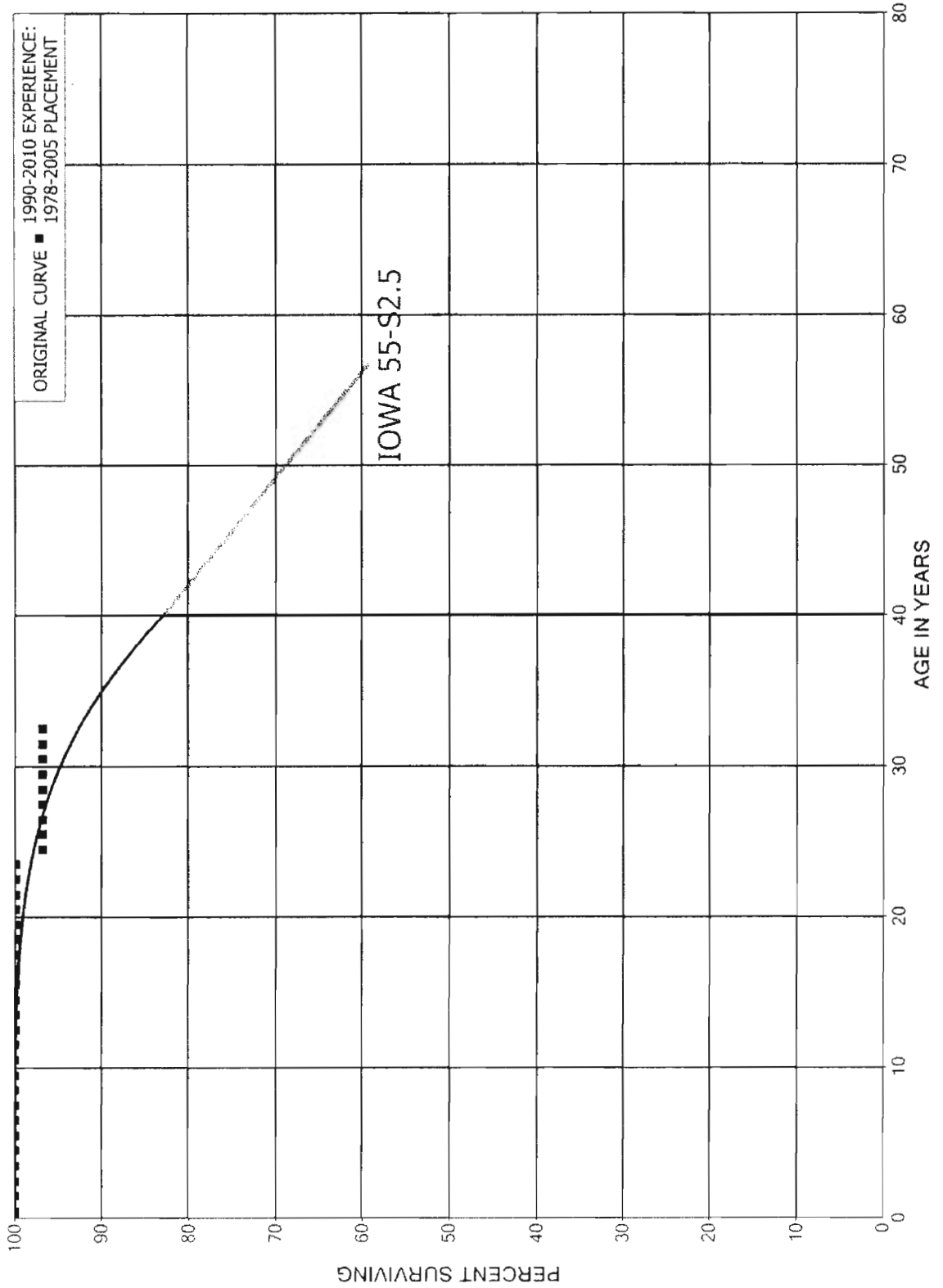
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2010			EXPERIENCE BAND 1999-2010		
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	21,160,902		0.0000	1.0000	100.00
0.5	21,055,444	132	0.0000	1.0000	100.00
1.5	21,055,312		0.0000	1.0000	100.00
2.5	21,055,312	230	0.0000	1.0000	100.00
3.5	21,055,082		0.0000	1.0000	100.00
4.5	21,039,686	17,815	0.0008	0.9992	100.00
5.5	12,792,451		0.0000	1.0000	99.91
6.5	12,762,969		0.0000	1.0000	99.91
7.5	227,049		0.0000	1.0000	99.91
8.5	20,225		0.0000	1.0000	99.91
9.5					99.91
10.5					
11.5					
12.5					
13.5	1,478		0.0000		
14.5	1,478		0.0000		
15.5	1,478		0.0000		
16.5	1,478		0.0000		
17.5	1,478		0.0000		
18.5	3,428		0.0000		
19.5	11,549		0.0000		
20.5	1,140,527	22,342	0.0196		
21.5	1,118,185		0.0000		
22.5	1,118,185		0.0000		
23.5	1,118,185		0.0000		
24.5	1,118,185		0.0000		
25.5	1,116,707		0.0000		
26.5	1,116,707	382,706	0.3427		
27.5	734,001		0.0000		
28.5	734,001	1,951	0.0027		
29.5	732,051		0.0000		
30.5	732,051	723,930	0.9889		
31.5					

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 343 PRIME MOVERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



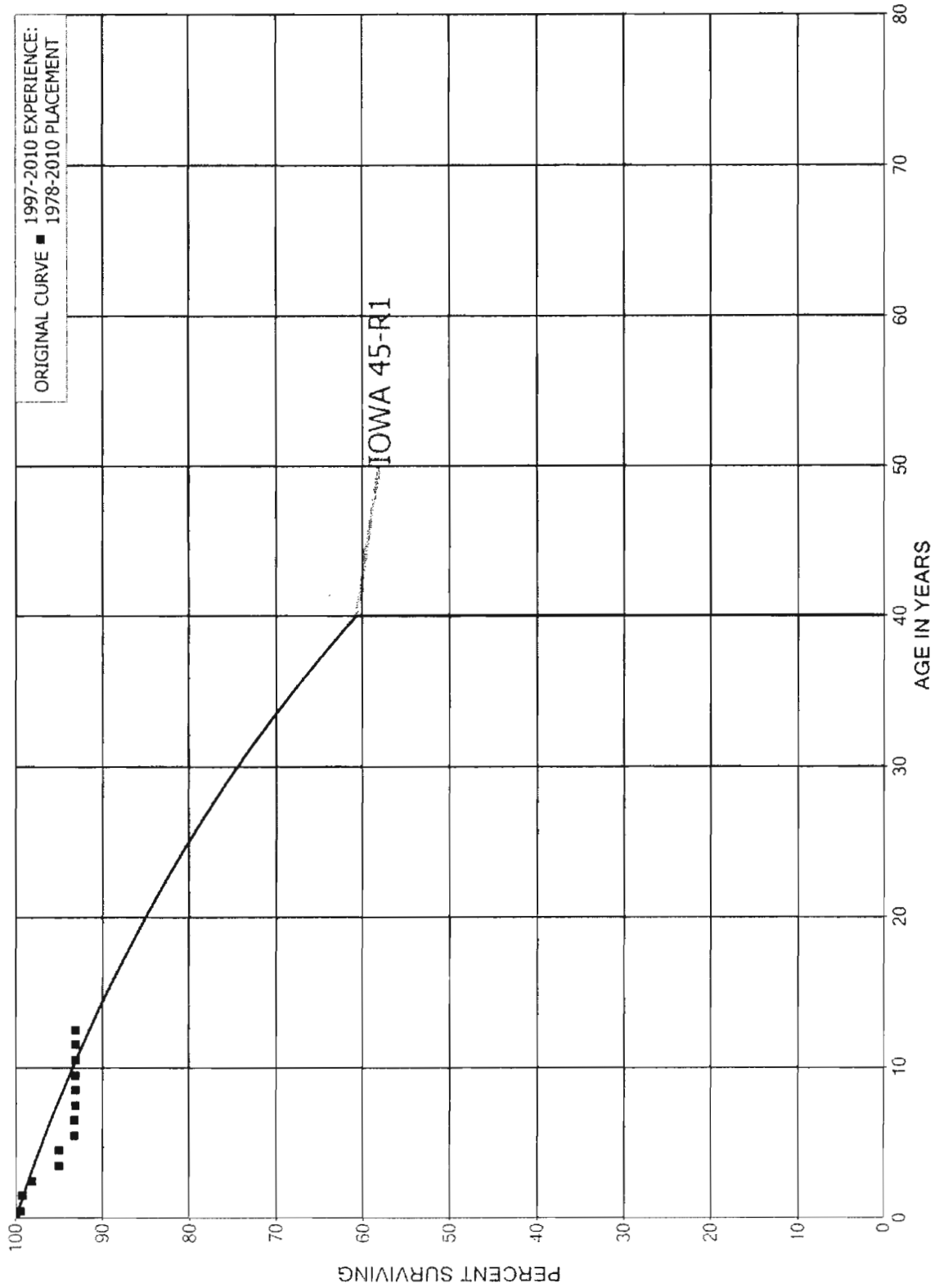
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 343 PRIME MOVERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2005			EXPERIENCE BAND 1990-2010		
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	15,618,481		0.0000	1.0000	100.00
6.5	15,590,313		0.0000	1.0000	100.00
7.5	15,697,121		0.0000	1.0000	100.00
8.5	604,628		0.0000	1.0000	100.00
9.5	444,933		0.0000	1.0000	100.00
10.5	401,613		0.0000	1.0000	100.00
11.5	6,517,461	10,510	0.0016	0.9984	100.00
12.5	6,505,514		0.0000	1.0000	99.84
13.5	6,486,398		0.0000	1.0000	99.84
14.5	6,486,398		0.0000	1.0000	99.84
15.5	6,486,398		0.0000	1.0000	99.84
16.5	6,486,398		0.0000	1.0000	99.84
17.5	6,486,398		0.0000	1.0000	99.84
18.5	6,486,398		0.0000	1.0000	99.84
19.5	6,469,560		0.0000	1.0000	99.84
20.5	6,469,560		0.0000	1.0000	99.84
21.5	6,469,560		0.0000	1.0000	99.84
22.5	6,438,152		0.0000	1.0000	99.84
23.5	6,438,152	200,000	0.0311	0.9689	99.84
24.5	6,238,152		0.0000	1.0000	96.74
25.5	6,238,152		0.0000	1.0000	96.74
26.5	6,238,152		0.0000	1.0000	96.74
27.5	6,237,978		0.0000	1.0000	96.74
28.5	6,109,235		0.0000	1.0000	96.74
29.5	6,075,036		0.0000	1.0000	96.74
30.5	5,932,514		0.0000	1.0000	96.74
31.5	5,930,604		0.0000	1.0000	96.74
32.5					96.74

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 344 GENERATORS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

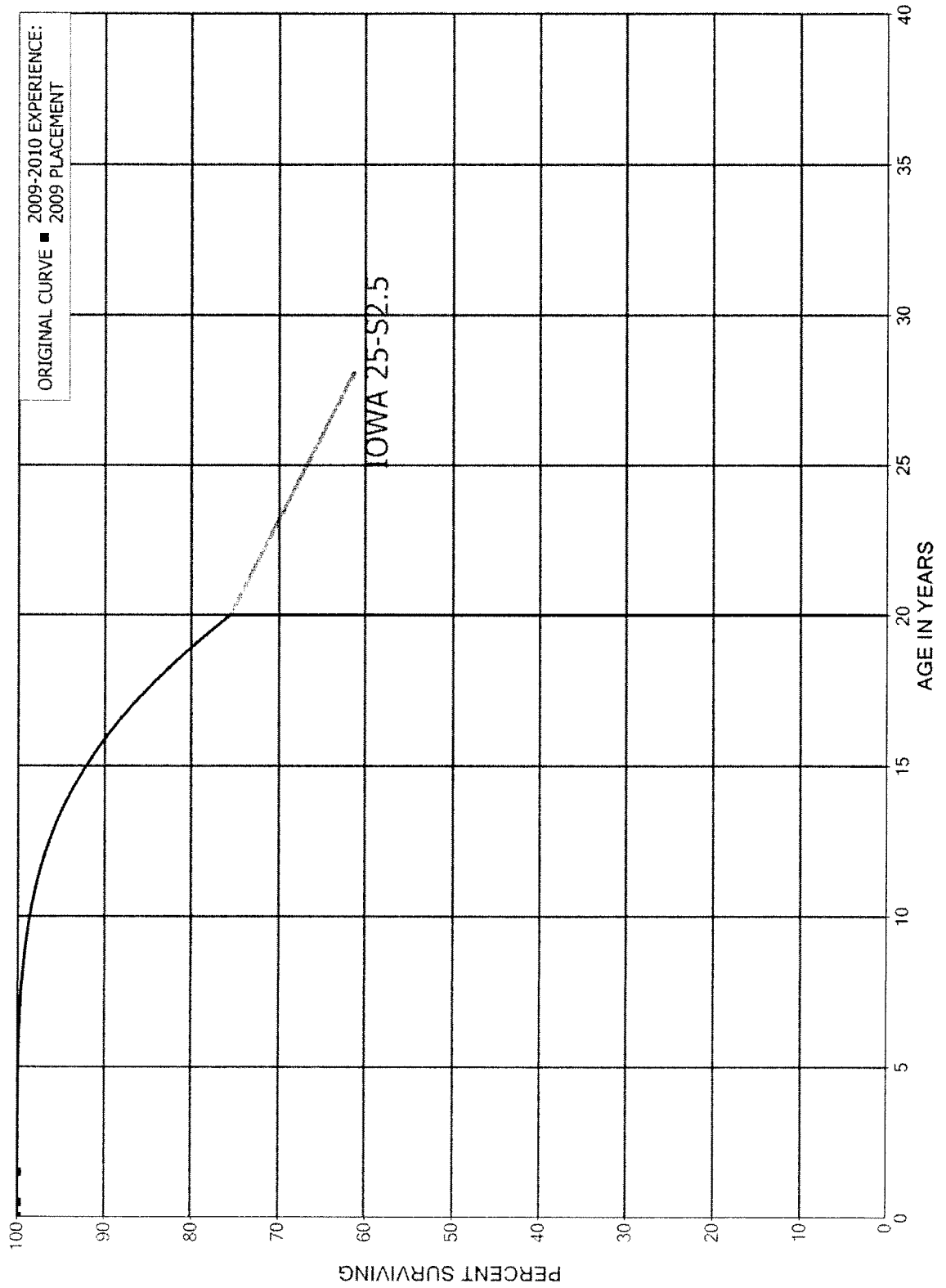
ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2010			EXPERIENCE BAND 1997-2010		
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	210,617,832	1,359,238	0.0065	0.9935	100.00
0.5	208,468,042	300,992	0.0014	0.9986	99.35
1.5	207,420,062	2,357,550	0.0114	0.9886	99.21
2.5	194,815,069	6,123,410	0.0314	0.9686	98.08
3.5	188,615,528		0.0000	1.0000	95.00
4.5	188,388,333	3,644,666	0.0193	0.9807	95.00
5.5	99,886,940		0.0000	1.0000	93.16
6.5	99,367,346	150,854	0.0015	0.9985	93.16
7.5	30,263,524		0.0000	1.0000	93.02
8.5	602,710		0.0000	1.0000	93.02
9.5	601,648		0.0000	1.0000	93.02
10.5	16,213		0.0000	1.0000	93.02
11.5	16,213		0.0000	1.0000	93.02
12.5					93.02
13.5					
14.5	1,329		0.0000		
15.5	23,606		0.0000		
16.5	65,907		0.0000		
17.5	84,371		0.0000		
18.5	2,595,127		0.0000		
19.5	2,595,127		0.0000		
20.5	2,595,127		0.0000		
21.5	2,595,127		0.0000		
22.5	2,595,127		0.0000		
23.5	2,595,127		0.0000		
24.5	2,595,127		0.0000		
25.5	2,595,127		0.0000		
26.5	2,595,127		0.0000		
27.5	2,595,127		0.0000		
28.5	2,593,798	5,784	0.0022		
29.5	2,565,736		0.0000		
30.5	2,523,436		0.0000		
31.5	2,504,971		0.0000		
32.5					



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



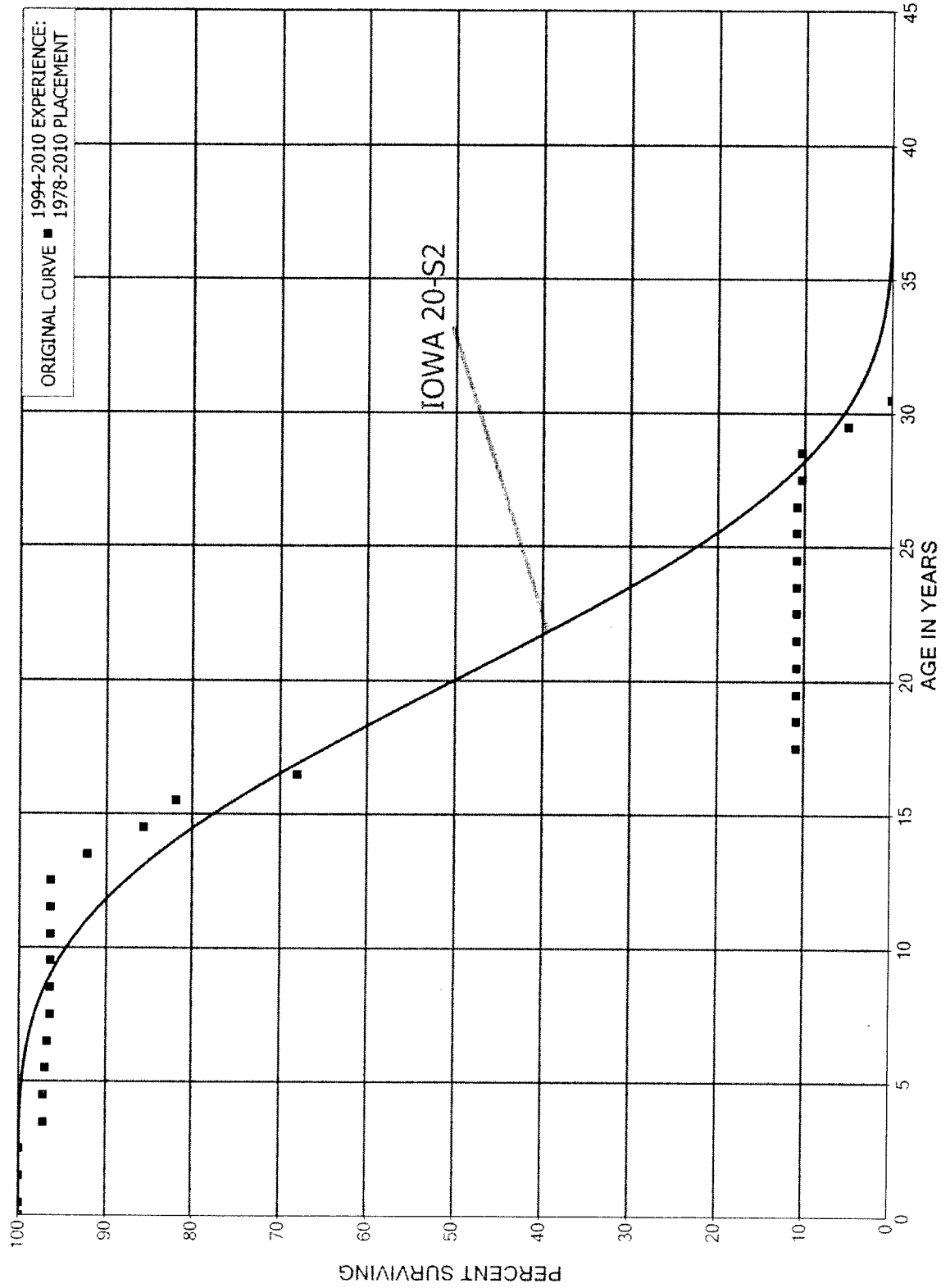
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 344.01 GENERATORS - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009			EXPERIENCE BAND 2009-2010		
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	63,328		0.0000	1.0000	100.00
0.5	63,328		0.0000	1.0000	100.00
1.5					100.00

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



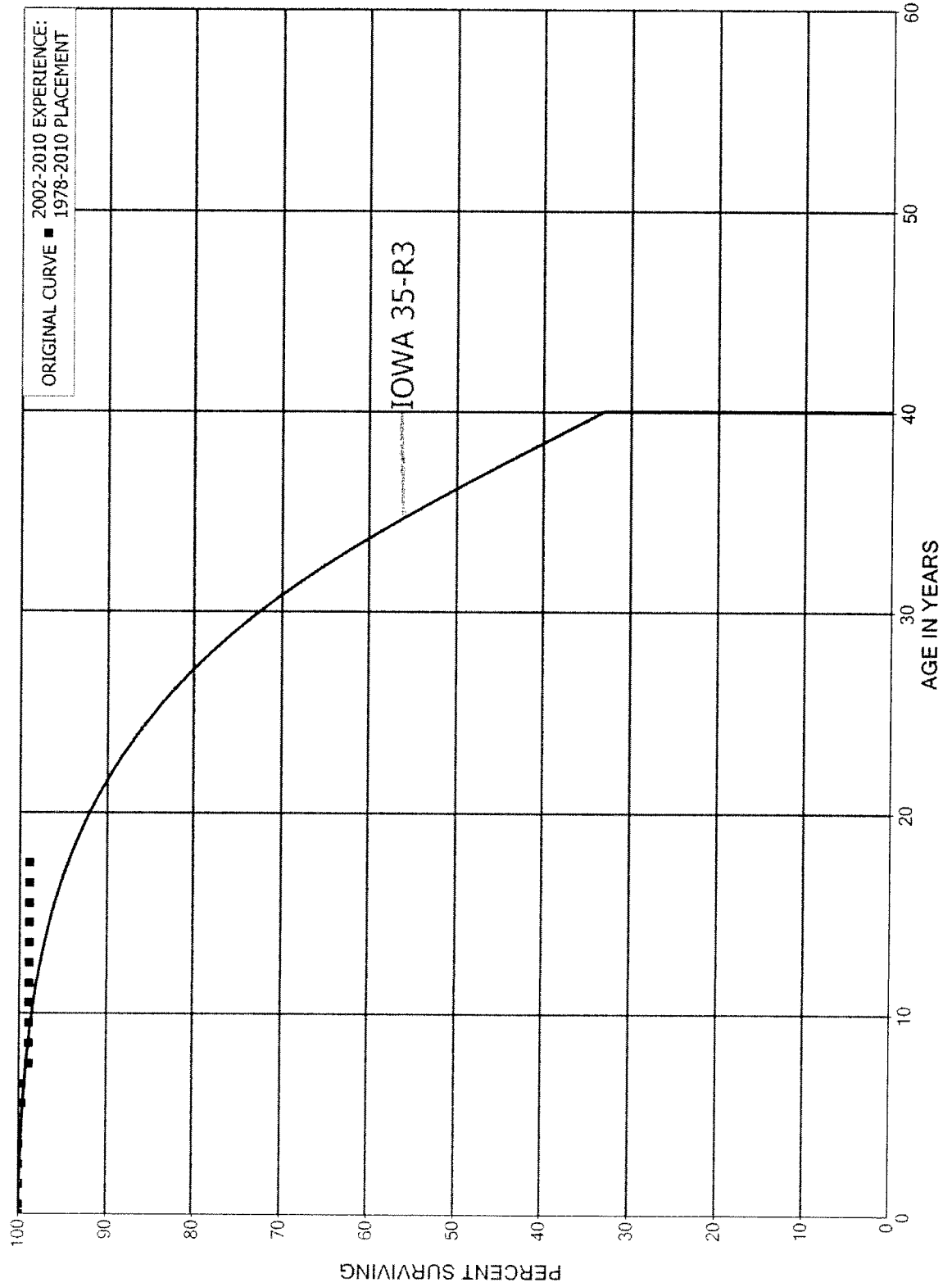
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2010			EXPERIENCE BAND 1994-2010		
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	17,348,648		0.0000	1.0000	100.00
0.5	16,490,932	11,528	0.0007	0.9993	100.00
1.5	16,268,998		0.0000	1.0000	99.93
2.5	15,075,565	422,291	0.0280	0.9720	99.93
3.5	14,511,566		0.0000	1.0000	97.13
4.5	14,430,933	18,397	0.0013	0.9987	97.13
5.5	8,992,857	22,801	0.0025	0.9975	97.01
6.5	8,950,773	37,404	0.0042	0.9958	96.76
7.5	686,841		0.0000	1.0000	96.36
8.5	474,431		0.0000	1.0000	96.36
9.5	363,318		0.0000	1.0000	96.36
10.5	326,406		0.0000	1.0000	96.36
11.5	312,936		0.0000	1.0000	96.36
12.5	312,037	13,438	0.0431	0.9569	96.36
13.5	294,938	20,900	0.0709	0.9291	92.21
14.5	284,648	12,366	0.0434	0.9566	85.67
15.5	328,836	55,710	0.1694	0.8306	81.95
16.5	273,126	229,444	0.8401	0.1599	68.07
17.5	43,682		0.0000	1.0000	10.89
18.5	43,682		0.0000	1.0000	10.89
19.5	43,682		0.0000	1.0000	10.89
20.5	43,682		0.0000	1.0000	10.89
21.5	43,682		0.0000	1.0000	10.89
22.5	43,682		0.0000	1.0000	10.89
23.5	43,682		0.0000	1.0000	10.89
24.5	43,682		0.0000	1.0000	10.89
25.5	43,682		0.0000	1.0000	10.89
26.5	43,682	2,569	0.0588	0.9412	10.89
27.5	41,113		0.0000	1.0000	10.25
28.5	41,113	21,448	0.5217	0.4783	10.25
29.5	19,665	19,665	1.0000		4.90
30.5					

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



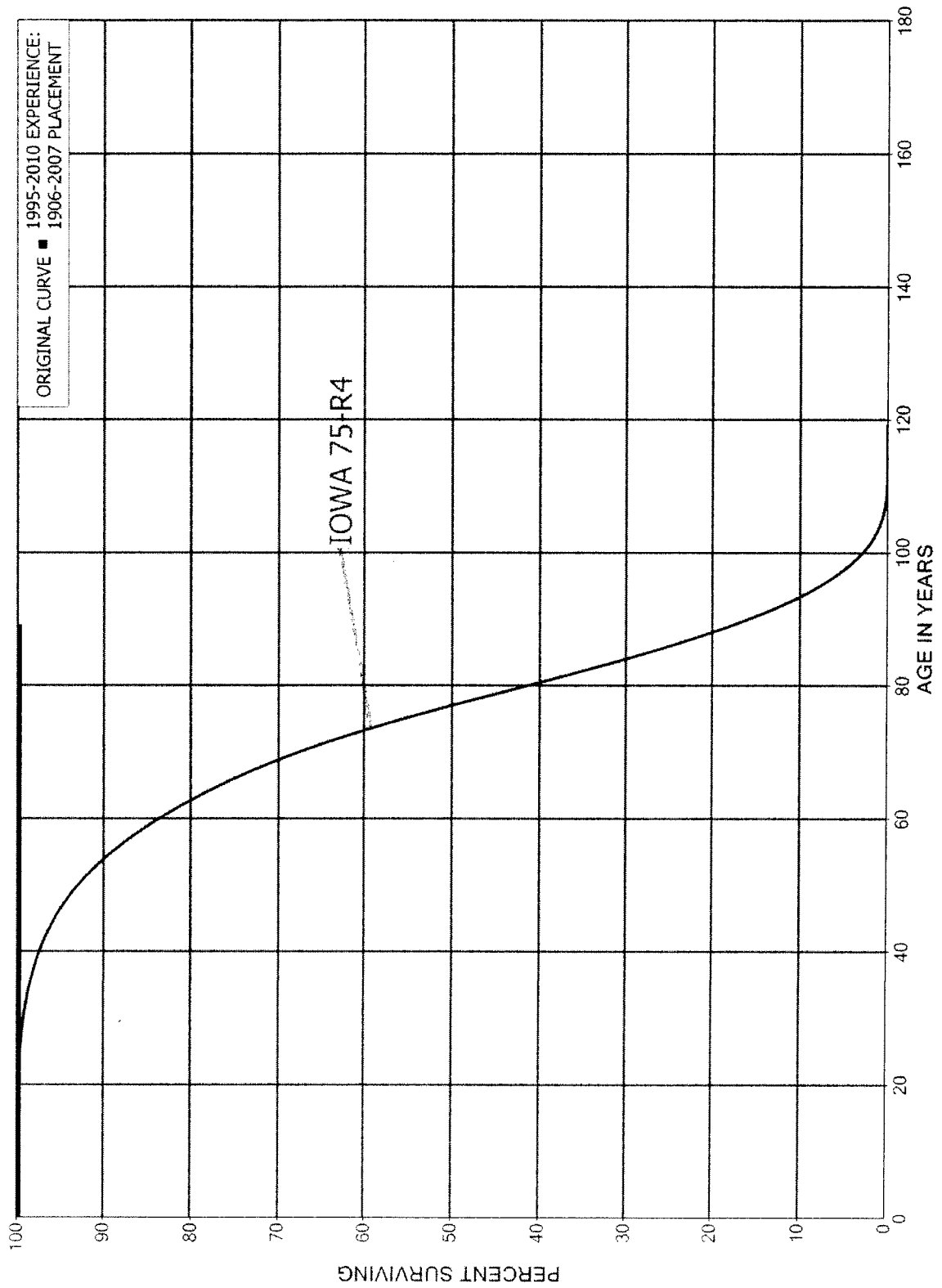
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2010			EXPERIENCE BAND 2002-2010		
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	1,369,772		0.0000	1.0000	100.00
0.5	1,171,203		0.0000	1.0000	100.00
1.5	1,125,886		0.0000	1.0000	100.00
2.5	1,102,649		0.0000	1.0000	100.00
3.5	1,016,693		0.0000	1.0000	100.00
4.5	985,768	3,324	0.0034	0.9966	100.00
5.5	662,077		0.0000	1.0000	99.66
6.5	660,550	5,775	0.0087	0.9913	99.66
7.5	2,607		0.0000	1.0000	98.79
8.5	15,795		0.0000	1.0000	98.79
9.5	15,795		0.0000	1.0000	98.79
10.5	15,795		0.0000	1.0000	98.79
11.5	15,795		0.0000	1.0000	98.79
12.5	15,795		0.0000	1.0000	98.79
13.5	15,795		0.0000	1.0000	98.79
14.5	15,795		0.0000	1.0000	98.79
15.5	15,795		0.0000	1.0000	98.79
16.5	15,691		0.0000	1.0000	98.79
17.5					98.79
18.5					
19.5	31,357		0.0000		
20.5	31,357		0.0000		
21.5	37,274		0.0000		
22.5	61,048		0.0000		
23.5	225,460		0.0000		
24.5	225,460		0.0000		
25.5	225,460		0.0000		
26.5	225,460		0.0000		
27.5	225,460		0.0000		
28.5	194,104		0.0000		
29.5	194,104	23,037	0.1187		
30.5	165,150		0.0000		
31.5	141,375		0.0000		
32.5					

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 350.3 REMOVING PROPERTY OF OTHERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 350.3 REMOVING PROPERTY OF OTHERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2007			EXPERIENCE BAND 1995-2010		
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	415,024		0.0000	1.0000	100.00
4.5	469,610		0.0000	1.0000	100.00
5.5	473,973		0.0000	1.0000	100.00
6.5	755,150		0.0000	1.0000	100.00
7.5	783,857		0.0000	1.0000	100.00
8.5	782,616		0.0000	1.0000	100.00
9.5	799,550		0.0000	1.0000	100.00
10.5	854,001		0.0000	1.0000	100.00
11.5	830,874		0.0000	1.0000	100.00
12.5	843,549		0.0000	1.0000	100.00
13.5	797,692		0.0000	1.0000	100.00
14.5	818,573		0.0000	1.0000	100.00
15.5	710,416		0.0000	1.0000	100.00
16.5	599,422		0.0000	1.0000	100.00
17.5	630,996		0.0000	1.0000	100.00
18.5	642,434		0.0000	1.0000	100.00
19.5	669,099		0.0000	1.0000	100.00
20.5	648,438		0.0000	1.0000	100.00
21.5	646,060		0.0000	1.0000	100.00
22.5	381,945		0.0000	1.0000	100.00
23.5	347,572		0.0000	1.0000	100.00
24.5	352,148		0.0000	1.0000	100.00
25.5	342,528		0.0000	1.0000	100.00
26.5	293,374		0.0000	1.0000	100.00
27.5	272,774		0.0000	1.0000	100.00
28.5	267,605		0.0000	1.0000	100.00
29.5	264,729		0.0000	1.0000	100.00
30.5	244,055		0.0000	1.0000	100.00
31.5	230,583		0.0000	1.0000	100.00
32.5	263,698		0.0000	1.0000	100.00
33.5	227,810		0.0000	1.0000	100.00
34.5	206,207		0.0000	1.0000	100.00
35.5	182,597		0.0000	1.0000	100.00
36.5	181,078		0.0000	1.0000	100.00
37.5	190,469		0.0000	1.0000	100.00
38.5	173,407		0.0000	1.0000	100.00



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 350.3 REMOVING PROPERTY OF OTHERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2007			EXPERIENCE BAND 1995-2010		
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	192,278		0.0000	1.0000	100.00
40.5	231,251		0.0000	1.0000	100.00
41.5	225,557		0.0000	1.0000	100.00
42.5	233,207		0.0000	1.0000	100.00
43.5	232,472		0.0000	1.0000	100.00
44.5	215,735		0.0000	1.0000	100.00
45.5	208,639		0.0000	1.0000	100.00
46.5	209,205		0.0000	1.0000	100.00
47.5	213,142		0.0000	1.0000	100.00
48.5	162,138		0.0000	1.0000	100.00
49.5	162,138		0.0000	1.0000	100.00
50.5	162,138		0.0000	1.0000	100.00
51.5	149,584		0.0000	1.0000	100.00
52.5	117,178		0.0000	1.0000	100.00
53.5	106,260		0.0000	1.0000	100.00
54.5	108,169		0.0000	1.0000	100.00
55.5	72,481		0.0000	1.0000	100.00
56.5	29,312		0.0000	1.0000	100.00
57.5	32,041		0.0000	1.0000	100.00
58.5	19,701		0.0000	1.0000	100.00
59.5	20,383		0.0000	1.0000	100.00
60.5	20,459		0.0000	1.0000	100.00
61.5	20,246		0.0000	1.0000	100.00
62.5	19,537		0.0000	1.0000	100.00
63.5	15,937		0.0000	1.0000	100.00
64.5	21,753		0.0000	1.0000	100.00
65.5	26,704		0.0000	1.0000	100.00
66.5	28,821		0.0000	1.0000	100.00
67.5	31,050		0.0000	1.0000	100.00
68.5	36,354		0.0000	1.0000	100.00
69.5	49,921		0.0000	1.0000	100.00
70.5	48,989		0.0000	1.0000	100.00
71.5	55,042		0.0000	1.0000	100.00
72.5	54,661		0.0000	1.0000	100.00
73.5	49,632		0.0000	1.0000	100.00
74.5	44,234		0.0000	1.0000	100.00
75.5	49,192		0.0000	1.0000	100.00
76.5	49,208		0.0000	1.0000	100.00
77.5	49,157		0.0000	1.0000	100.00
78.5	49,094		0.0000	1.0000	100.00

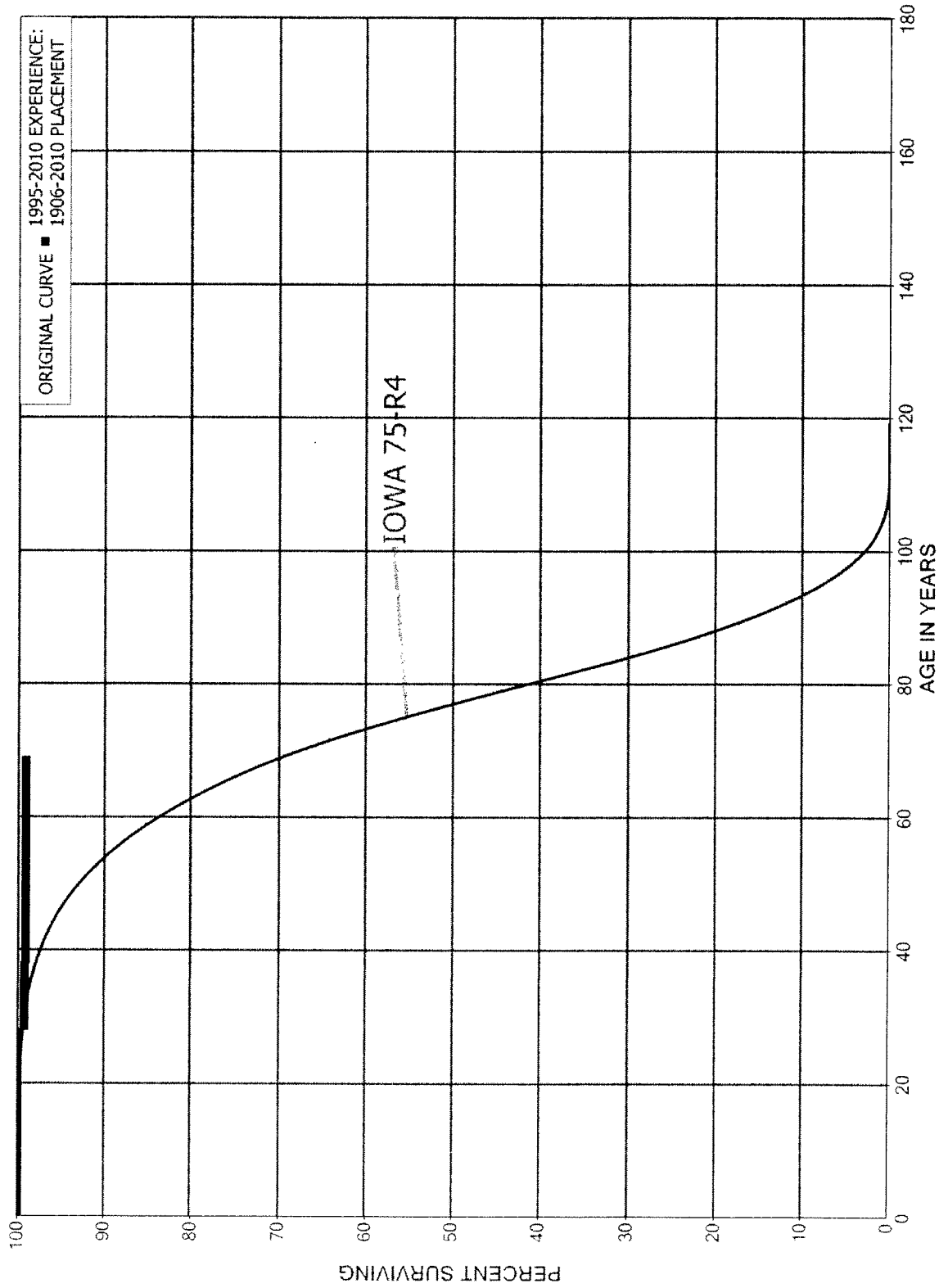
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 350.3 REMOVING PROPERTY OF OTHERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2007			EXPERIENCE BAND 1995-2010		
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	48,772		0.0000	1.0000	100.00
80.5	43,087		0.0000	1.0000	100.00
81.5	38,136		0.0000	1.0000	100.00
82.5	36,019		0.0000	1.0000	100.00
83.5	35,886		0.0000	1.0000	100.00
84.5	33,356	28	0.0008	0.9992	100.00
85.5	19,305		0.0000	1.0000	99.92
86.5	18,355		0.0000	1.0000	99.92
87.5	12,272		0.0000	1.0000	99.92
88.5	12,274		0.0000	1.0000	99.92
89.5	12,274		0.0000	1.0000	99.92
90.5	11,228		0.0000	1.0000	99.92
91.5	5,588		0.0000	1.0000	99.92
92.5	5,496		0.0000	1.0000	99.92
93.5	5,496		0.0000	1.0000	99.92
94.5	5,496		0.0000	1.0000	99.92
95.5	5,480		0.0000	1.0000	99.92
96.5	5,349		0.0000	1.0000	99.92
97.5	5,349		0.0000	1.0000	99.92
98.5	5,349		0.0000	1.0000	99.92
99.5	2,791		0.0000	1.0000	99.92
100.5	17		0.0000	1.0000	99.92
101.5	17		0.0000	1.0000	99.92
102.5	17		0.0000	1.0000	99.92
103.5	2		0.0000	1.0000	99.92
104.5					99.92

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 350.4 LAND RIGHTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 350.4 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2010			EXPERIENCE BAND 1995-2010		
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	7,174,821		0.0000	1.0000	100.00
0.5	5,827,336		0.0000	1.0000	100.00
1.5	5,650,919		0.0000	1.0000	100.00
2.5	4,132,443		0.0000	1.0000	100.00
3.5	3,619,356		0.0000	1.0000	100.00
4.5	2,727,681		0.0000	1.0000	100.00
5.5	2,748,886	2,335	0.0008	0.9992	100.00
6.5	2,844,811		0.0000	1.0000	99.92
7.5	2,961,846		0.0000	1.0000	99.92
8.5	2,993,641		0.0000	1.0000	99.92
9.5	3,368,145		0.0000	1.0000	99.92
10.5	4,029,281		0.0000	1.0000	99.92
11.5	4,120,380		0.0000	1.0000	99.92
12.5	4,291,637		0.0000	1.0000	99.92
13.5	4,028,686		0.0000	1.0000	99.92
14.5	4,148,417		0.0000	1.0000	99.92
15.5	3,527,766		0.0000	1.0000	99.92
16.5	3,177,470		0.0000	1.0000	99.92
17.5	3,358,523		0.0000	1.0000	99.92
18.5	3,427,855		0.0000	1.0000	99.92
19.5	3,580,756		0.0000	1.0000	99.92
20.5	3,462,283		0.0000	1.0000	99.92
21.5	3,485,108		0.0000	1.0000	99.92
22.5	3,457,082		0.0000	1.0000	99.92
23.5	3,048,018		0.0000	1.0000	99.92
24.5	3,035,351		0.0000	1.0000	99.92
25.5	2,702,788		0.0000	1.0000	99.92
26.5	2,054,472		0.0000	1.0000	99.92
27.5	1,712,634	13,465	0.0079	0.9921	99.92
28.5	1,579,808		0.0000	1.0000	99.13
29.5	1,686,751		0.0000	1.0000	99.13
30.5	1,569,835		0.0000	1.0000	99.13
31.5	1,590,243		0.0000	1.0000	99.13
32.5	1,532,527		0.0000	1.0000	99.13
33.5	1,330,508		0.0000	1.0000	99.13
34.5	1,316,090		0.0000	1.0000	99.13
35.5	1,369,038		0.0000	1.0000	99.13
36.5	1,197,573		0.0000	1.0000	99.13
37.5	1,567,372	931	0.0006	0.9994	99.13
38.5	1,471,987		0.0000	1.0000	99.07

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 350.4 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2010			EXPERIENCE BAND 1995-2010		
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	1,379,327		0.0000	1.0000	99.07
40.5	1,376,024		0.0000	1.0000	99.07
41.5	1,343,374		0.0000	1.0000	99.07
42.5	1,387,563		0.0000	1.0000	99.07
43.5	1,384,807		0.0000	1.0000	99.07
44.5	1,333,909		0.0000	1.0000	99.07
45.5	1,169,784		0.0000	1.0000	99.07
46.5	1,179,674		0.0000	1.0000	99.07
47.5	1,104,594		0.0000	1.0000	99.07
48.5	1,059,736		0.0000	1.0000	99.07
49.5	1,055,963		0.0000	1.0000	99.07
50.5	946,508		0.0000	1.0000	99.07
51.5	686,191		0.0000	1.0000	99.07
52.5	663,121		0.0000	1.0000	99.07
53.5	248,099		0.0000	1.0000	99.07
54.5	255,667		0.0000	1.0000	99.07
55.5	251,894		0.0000	1.0000	99.07
56.5	231,140		0.0000	1.0000	99.07
57.5	246,790		0.0000	1.0000	99.07
58.5	176,637		0.0000	1.0000	99.07
59.5	179,085		0.0000	1.0000	99.07
60.5	125,597		0.0000	1.0000	99.07
61.5	124,372		0.0000	1.0000	99.07
62.5	112,031		0.0000	1.0000	99.07
63.5	91,388		0.0000	1.0000	99.07
64.5	124,736		0.0000	1.0000	99.07
65.5	153,126		0.0000	1.0000	99.07
66.5	165,265		0.0000	1.0000	99.07
67.5	178,044		0.0000	1.0000	99.07
68.5	208,461		0.0000	1.0000	99.07
69.5	286,254		0.0000	1.0000	99.07
70.5	280,911		0.0000	1.0000	99.07
71.5	315,620		0.0000	1.0000	99.07
72.5	313,435		0.0000	1.0000	99.07
73.5	284,599		0.0000	1.0000	99.07
74.5	253,643		0.0000	1.0000	99.07
75.5	282,077		0.0000	1.0000	99.07
76.5	282,167		0.0000	1.0000	99.07
77.5	281,877		0.0000	1.0000	99.07
78.5	281,513		0.0000	1.0000	99.07

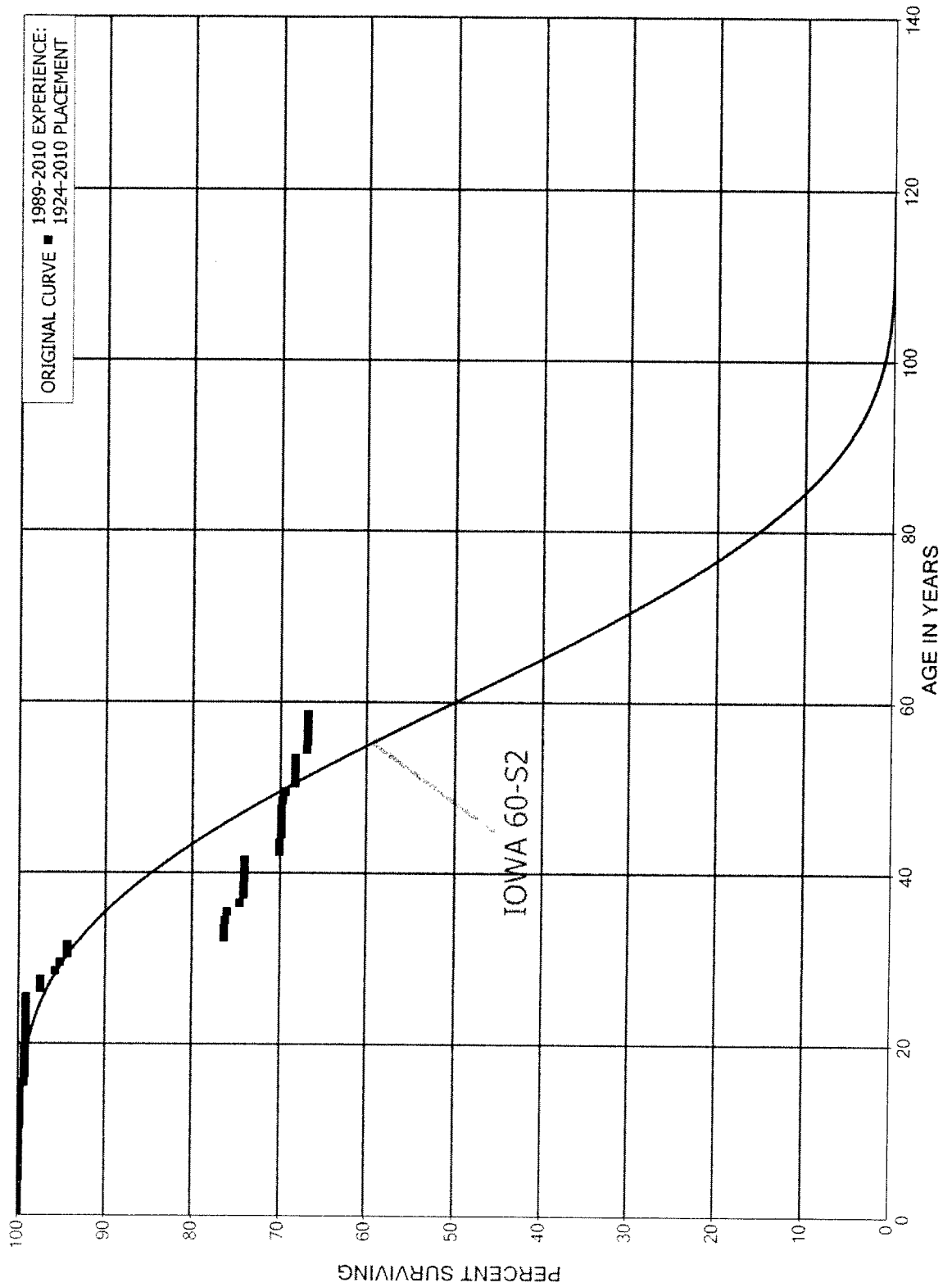
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 350.4 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2010			EXPERIENCE BAND 1995-2010		
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	279,669		0.0000	1.0000	99.07
80.5	247,068		0.0000	1.0000	99.07
81.5	218,677		0.0000	1.0000	99.07
82.5	206,539	26	0.0001	0.9999	99.07
83.5	205,753		0.0000	1.0000	99.06
84.5	191,242		0.0000	1.0000	99.06
85.5	110,832		0.0000	1.0000	99.06
86.5	105,226		0.0000	1.0000	99.06
87.5	70,369		0.0000	1.0000	99.06
88.5	70,381		0.0000	1.0000	99.06
89.5	70,381		0.0000	1.0000	99.06
90.5	64,383		0.0000	1.0000	99.06
91.5	32,041		0.0000	1.0000	99.06
92.5	31,512		0.0000	1.0000	99.06
93.5	31,512		0.0000	1.0000	99.06
94.5	31,512		0.0000	1.0000	99.06
95.5	31,420		0.0000	1.0000	99.06
96.5	30,674		0.0000	1.0000	99.06
97.5	30,674		0.0000	1.0000	99.06
98.5	30,674		0.0000	1.0000	99.06
99.5	16,004		0.0000	1.0000	99.06
100.5	97		0.0000	1.0000	99.06
101.5	97		0.0000	1.0000	99.06
102.5	97		0.0000	1.0000	99.06
103.5	12		0.0000	1.0000	99.06
104.5					99.06

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 352 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2010

EXPERIENCE BAND 1989-2010

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	12,398,957		0.0000	1.0000	100.00
0.5	11,649,613		0.0000	1.0000	100.00
1.5	11,551,411	1,457	0.0001	0.9999	100.00
2.5	12,372,319		0.0000	1.0000	99.99
3.5	11,994,958	14,335	0.0012	0.9988	99.99
4.5	11,300,704	145	0.0000	1.0000	99.87
5.5	9,658,181		0.0000	1.0000	99.87
6.5	7,836,903		0.0000	1.0000	99.87
7.5	7,774,411	429	0.0001	0.9999	99.87
8.5	7,625,955		0.0000	1.0000	99.86
9.5	7,513,767	9,117	0.0012	0.9988	99.86
10.5	6,606,449	191	0.0000	1.0000	99.74
11.5	6,314,277		0.0000	1.0000	99.74
12.5	6,385,263		0.0000	1.0000	99.74
13.5	6,026,797		0.0000	1.0000	99.74
14.5	5,245,081	22,863	0.0044	0.9956	99.74
15.5	5,212,130	7,317	0.0014	0.9986	99.30
16.5	5,230,904		0.0000	1.0000	99.16
17.5	4,563,959		0.0000	1.0000	99.16
18.5	4,564,779		0.0000	1.0000	99.16
19.5	4,164,887	3,931	0.0009	0.9991	99.16
20.5	4,092,134		0.0000	1.0000	99.07
21.5	4,092,354		0.0000	1.0000	99.07
22.5	4,105,298		0.0000	1.0000	99.07
23.5	3,935,983	410	0.0001	0.9999	99.07
24.5	2,578,500		0.0000	1.0000	99.06
25.5	1,566,356	26,173	0.0167	0.9833	99.06
26.5	1,488,903		0.0000	1.0000	97.40
27.5	968,406	16,945	0.0175	0.9825	97.40
28.5	900,911	5,000	0.0055	0.9945	95.70
29.5	968,261	9,351	0.0097	0.9903	95.17
30.5	853,383		0.0000	1.0000	94.25
31.5	878,510	166,651	0.1897	0.8103	94.25
32.5	713,238		0.0000	1.0000	76.37
33.5	635,845	966	0.0015	0.9985	76.37
34.5	565,449	1,065	0.0019	0.9981	76.25
35.5	437,748	8,644	0.0197	0.9803	76.11
36.5	521,166	3,128	0.0060	0.9940	74.61
37.5	471,549		0.0000	1.0000	74.16
38.5	403,154	414	0.0010	0.9990	74.16



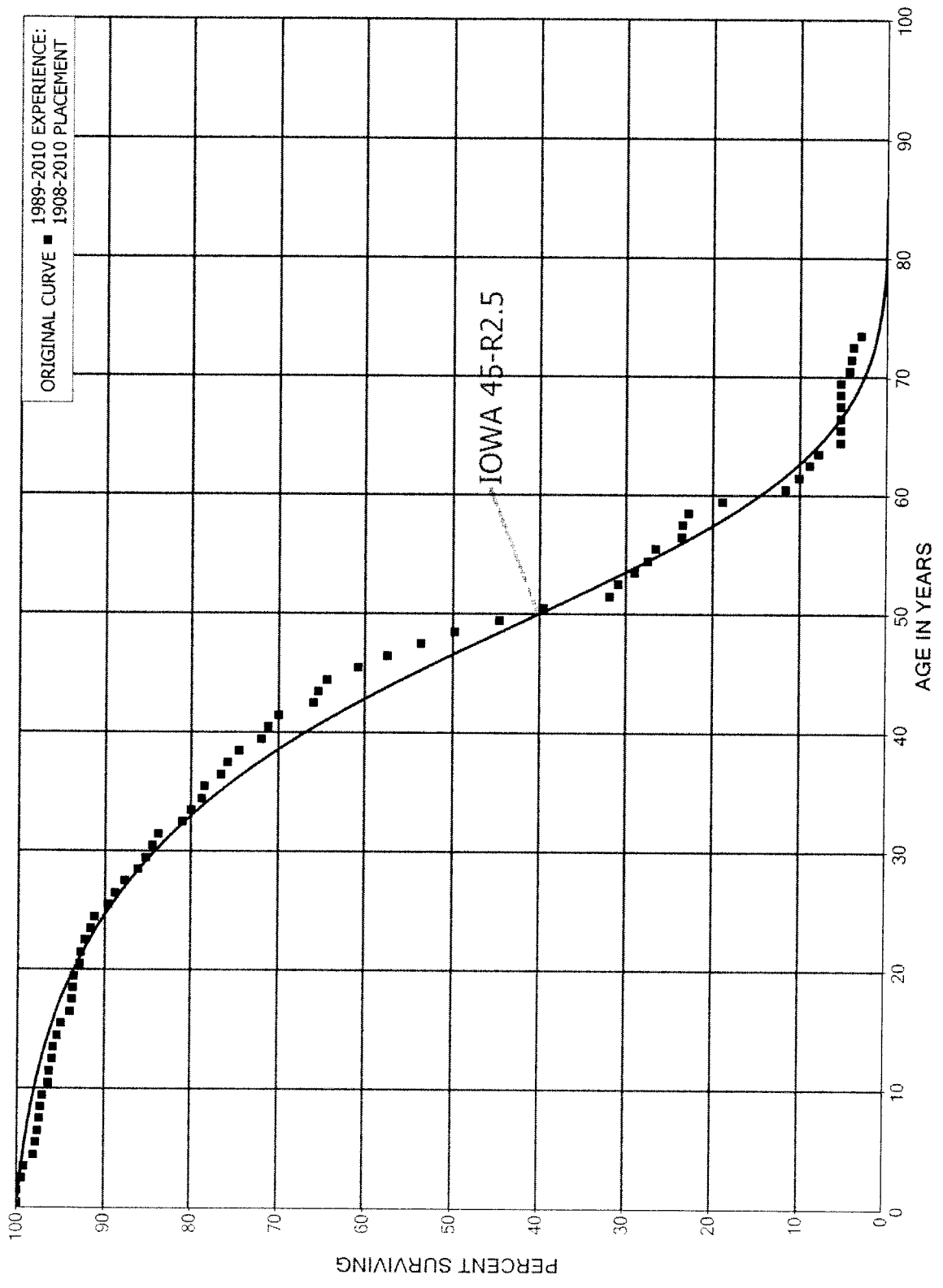
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2010			EXPERIENCE BAND 1989-2010		
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	405,537		0.0000	1.0000	74.08
40.5	441,253		0.0000	1.0000	74.08
41.5	435,353	23,793	0.0547	0.9453	74.08
42.5	346,544		0.0000	1.0000	70.03
43.5	345,065	926	0.0027	0.9973	70.03
44.5	336,752		0.0000	1.0000	69.85
45.5	333,632		0.0000	1.0000	69.85
46.5	332,387	255	0.0008	0.9992	69.85
47.5	341,311	79	0.0002	0.9998	69.79
48.5	360,351	1,817	0.0050	0.9950	69.78
49.5	362,485	5,921	0.0163	0.9837	69.43
50.5	339,895		0.0000	1.0000	68.29
51.5	250,092		0.0000	1.0000	68.29
52.5	241,855		0.0000	1.0000	68.29
53.5	216,728	4,387	0.0202	0.9798	68.29
54.5	205,702	334	0.0016	0.9984	66.91
55.5	192,299		0.0000	1.0000	66.80
56.5	185,624		0.0000	1.0000	66.80
57.5	184,830		0.0000	1.0000	66.80
58.5	96,507		0.0000	1.0000	66.80
59.5	91,990		0.0000	1.0000	66.80
60.5	92,154		0.0000	1.0000	66.80
61.5	87,870		0.0000	1.0000	66.80
62.5	42,923	505	0.0118	0.9882	66.80
63.5	43,308	7,590	0.1753	0.8247	66.01
64.5	36,729	1,608	0.0438	0.9562	54.45
65.5	34,970		0.0000	1.0000	52.06
66.5	34,970	1,011	0.0289	0.9711	52.06
67.5	33,959		0.0000	1.0000	50.56
68.5	32,976		0.0000	1.0000	50.56
69.5	25,657	890	0.0347	0.9653	50.56
70.5	4,295		0.0000	1.0000	48.80
71.5					48.80

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 353 STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2010			EXPERIENCE BAND 1989-2010		
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	136,444,908		0.0000	1.0000	100.00
0.5	120,347,982	109,553	0.0009	0.9991	100.00
1.5	116,747,037	631,869	0.0054	0.9946	99.91
2.5	114,517,909	278,614	0.0024	0.9976	99.37
3.5	113,818,935	1,215,352	0.0107	0.9893	99.13
4.5	115,104,701	275,260	0.0024	0.9976	98.07
5.5	104,416,444	228,769	0.0022	0.9978	97.83
6.5	91,866,606	190,444	0.0021	0.9979	97.62
7.5	88,294,301	137,041	0.0016	0.9984	97.42
8.5	87,615,569	153,537	0.0018	0.9982	97.27
9.5	82,052,458	562,102	0.0069	0.9931	97.10
10.5	81,786,582	118,648	0.0015	0.9985	96.43
11.5	77,938,115	247,226	0.0032	0.9968	96.29
12.5	77,939,517	145,481	0.0019	0.9981	95.98
13.5	76,203,643	336,084	0.0044	0.9956	95.81
14.5	74,876,604	307,420	0.0041	0.9959	95.38
15.5	74,263,836	839,136	0.0113	0.9887	94.99
16.5	70,914,593	135,500	0.0019	0.9981	93.92
17.5	67,661,879	84,916	0.0013	0.9987	93.74
18.5	65,818,269	98,112	0.0015	0.9985	93.62
19.5	64,196,043	441,876	0.0069	0.9931	93.48
20.5	63,850,251	85,574	0.0013	0.9987	92.84
21.5	63,202,517	256,794	0.0041	0.9959	92.71
22.5	62,046,282	473,326	0.0076	0.9924	92.34
23.5	58,861,673	315,104	0.0054	0.9946	91.63
24.5	54,272,492	906,737	0.0167	0.9833	91.14
25.5	45,816,849	427,826	0.0093	0.9907	89.62
26.5	34,461,974	425,921	0.0124	0.9876	88.78
27.5	28,531,835	495,973	0.0174	0.9826	87.68
28.5	26,740,727	272,946	0.0102	0.9898	86.16
29.5	24,224,272	227,082	0.0094	0.9906	85.28
30.5	21,096,387	158,311	0.0075	0.9925	84.48
31.5	19,998,811	663,980	0.0332	0.9668	83.85
32.5	15,820,311	191,723	0.0121	0.9879	81.06
33.5	14,521,311	224,719	0.0155	0.9845	80.08
34.5	12,971,735	50,229	0.0039	0.9961	78.84
35.5	12,000,461	288,375	0.0240	0.9760	78.54
36.5	12,417,182	137,035	0.0110	0.9890	76.65
37.5	10,916,093	188,712	0.0173	0.9827	75.80
38.5	9,447,887	328,402	0.0348	0.9652	74.49

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2010			EXPERIENCE BAND 1989-2010		
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	8,649,760	81,588	0.0094	0.9906	71.90
40.5	8,306,854	148,979	0.0179	0.9821	71.23
41.5	8,029,888	457,014	0.0569	0.9431	69.95
42.5	7,009,791	64,777	0.0092	0.9908	65.97
43.5	6,624,899	102,214	0.0154	0.9846	65.36
44.5	6,314,045	341,692	0.0541	0.9459	64.35
45.5	5,779,097	321,852	0.0557	0.9443	60.87
46.5	5,315,098	361,286	0.0680	0.9320	57.48
47.5	5,003,240	354,579	0.0709	0.9291	53.57
48.5	4,575,743	477,154	0.1043	0.8957	49.77
49.5	4,074,163	466,490	0.1145	0.8855	44.58
50.5	3,445,310	671,171	0.1948	0.8052	39.48
51.5	1,304,699	40,482	0.0310	0.9690	31.79
52.5	1,271,926	77,534	0.0610	0.9390	30.80
53.5	995,131	51,920	0.0522	0.9478	28.92
54.5	910,376	31,417	0.0345	0.9655	27.41
55.5	676,080	74,836	0.1107	0.8893	26.47
56.5	586,184	4,900	0.0084	0.9916	23.54
57.5	577,614	16,304	0.0282	0.9718	23.34
58.5	294,203	49,690	0.1689	0.8311	22.68
59.5	238,773	91,917	0.3850	0.6150	18.85
60.5	141,592	18,891	0.1334	0.8666	11.59
61.5	151,964	19,091	0.1256	0.8744	10.05
62.5	179,796	19,965	0.1110	0.8890	8.79
63.5	159,831	51,134	0.3199	0.6801	7.81
64.5	151,190		0.0000	1.0000	5.31
65.5	196,757		0.0000	1.0000	5.31
66.5	196,757		0.0000	1.0000	5.31
67.5	196,757		0.0000	1.0000	5.31
68.5	196,773	922	0.0047	0.9953	5.31
69.5	195,851	38,478	0.1965	0.8035	5.29
70.5	157,373	7,204	0.0458	0.9542	4.25
71.5	150,169	9,706	0.0646	0.9354	4.05
72.5	140,463	29,263	0.2083	0.7917	3.79
73.5	108,298	26,958	0.2489	0.7511	3.00
74.5	73,953		0.0000	1.0000	2.25
75.5	73,953	25,583	0.3459	0.6541	2.25
76.5	48,370	45,568	0.9421	0.0579	1.47
77.5	2,802		0.0000	1.0000	0.09
78.5	4,952		0.0000	1.0000	0.09

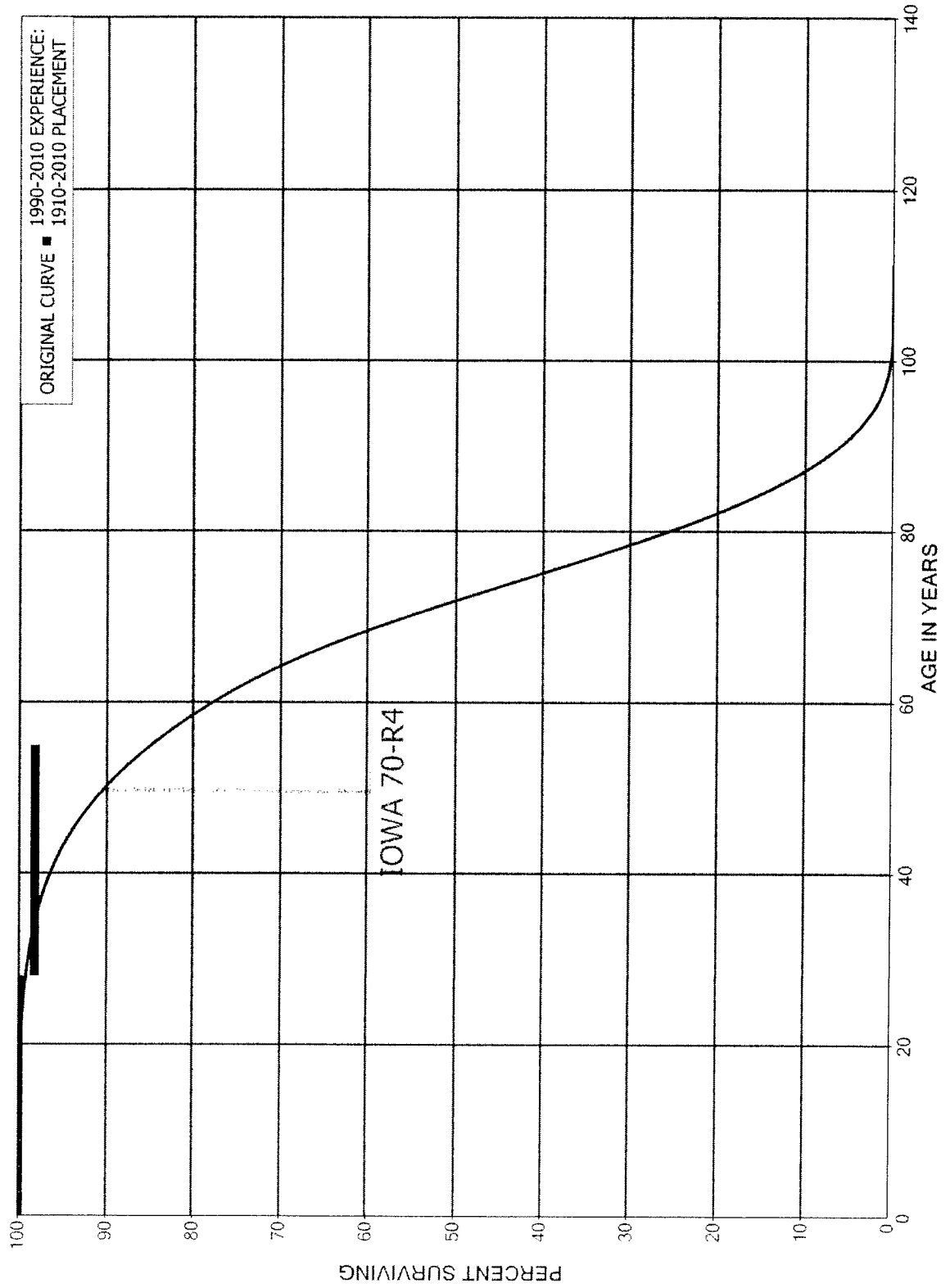
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2010			EXPERIENCE BAND 1989-2010		
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	4,952		0.0000	1.0000	0.09
80.5	4,525		0.0000	1.0000	0.09
81.5	4,525		0.0000	1.0000	0.09
82.5	4,525		0.0000	1.0000	0.09
83.5	4,525		0.0000	1.0000	0.09
84.5	4,525		0.0000	1.0000	0.09
85.5	4,525		0.0000	1.0000	0.09
86.5	4,525		0.0000	1.0000	0.09
87.5	4,525		0.0000	1.0000	0.09
88.5	4,525		0.0000	1.0000	0.09
89.5	4,525		0.0000	1.0000	0.09
90.5	4,525		0.0000	1.0000	0.09
91.5	4,525		0.0000	1.0000	0.09
92.5	4,525		0.0000	1.0000	0.09
93.5	4,525		0.0000	1.0000	0.09
94.5	4,525		0.0000	1.0000	0.09
95.5	4,525		0.0000	1.0000	0.09
96.5	4,525		0.0000	1.0000	0.09
97.5	4,525		0.0000	1.0000	0.09
98.5	4,525		0.0000	1.0000	0.09
99.5	4,525		0.0000	1.0000	0.09
100.5	2,375		0.0000	1.0000	0.09
101.5	2,375		0.0000	1.0000	0.09
102.5					0.09

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 354 TOWERS AND FIXTURES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2010		EXPERIENCE BAND 1990-2010			
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	283,032		0.0000	1.0000	100.00
0.5	276,292		0.0000	1.0000	100.00
1.5	342,893	234	0.0007	0.9993	100.00
2.5	403,073		0.0000	1.0000	99.93
3.5	694,056		0.0000	1.0000	99.93
4.5	972,384		0.0000	1.0000	99.93
5.5	13,825,044		0.0000	1.0000	99.93
6.5	13,844,596		0.0000	1.0000	99.93
7.5	14,444,313		0.0000	1.0000	99.93
8.5	14,433,736		0.0000	1.0000	99.93
9.5	14,428,846		0.0000	1.0000	99.93
10.5	14,432,441		0.0000	1.0000	99.93
11.5	14,430,313		0.0000	1.0000	99.93
12.5	14,451,004		0.0000	1.0000	99.93
13.5	16,106,240		0.0000	1.0000	99.93
14.5	16,405,335		0.0000	1.0000	99.93
15.5	16,399,901		0.0000	1.0000	99.93
16.5	16,432,196		0.0000	1.0000	99.93
17.5	16,376,531		0.0000	1.0000	99.93
18.5	16,482,223		0.0000	1.0000	99.93
19.5	16,479,593		0.0000	1.0000	99.93
20.5	16,482,696		0.0000	1.0000	99.93
21.5	16,481,877		0.0000	1.0000	99.93
22.5	16,400,562		0.0000	1.0000	99.93
23.5	16,321,788		0.0000	1.0000	99.93
24.5	16,020,090		0.0000	1.0000	99.93
25.5	15,741,766		0.0000	1.0000	99.93
26.5	2,901,521		0.0000	1.0000	99.93
27.5	2,906,171	50,309	0.0173	0.9827	99.93
28.5	2,251,837		0.0000	1.0000	98.20
29.5	2,276,402		0.0000	1.0000	98.20
30.5	2,364,555		0.0000	1.0000	98.20
31.5	2,352,730		0.0000	1.0000	98.20
32.5	2,434,263		0.0000	1.0000	98.20
33.5	2,410,025		0.0000	1.0000	98.20
34.5	779,576		0.0000	1.0000	98.20
35.5	488,929		0.0000	1.0000	98.20
36.5	488,929		0.0000	1.0000	98.20
37.5	404,330		0.0000	1.0000	98.20
38.5	403,614		0.0000	1.0000	98.20

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2010			EXPERIENCE BAND 1990-2010		
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	297,875		0.0000	1.0000	98.20
40.5	297,479		0.0000	1.0000	98.20
41.5	294,082		0.0000	1.0000	98.20
42.5	294,082		0.0000	1.0000	98.20
43.5	294,082		0.0000	1.0000	98.20
44.5	294,082		0.0000	1.0000	98.20
45.5	294,082		0.0000	1.0000	98.20
46.5	294,078		0.0000	1.0000	98.20
47.5	281,663		0.0000	1.0000	98.20
48.5	255,964		0.0000	1.0000	98.20
49.5	255,964		0.0000	1.0000	98.20
50.5	231,398		0.0000	1.0000	98.20
51.5	138,201		0.0000	1.0000	98.20
52.5	138,201		0.0000	1.0000	98.20
53.5	50,243		0.0000	1.0000	98.20
54.5	50,065		0.0000	1.0000	98.20
55.5	15,438		0.0000	1.0000	98.20
56.5	179		0.0000	1.0000	98.20
57.5	179		0.0000	1.0000	98.20
58.5	179		0.0000	1.0000	98.20
59.5	179		0.0000	1.0000	98.20
60.5	3,064		0.0000	1.0000	98.20
61.5	3,064		0.0000	1.0000	98.20
62.5	3,064		0.0000	1.0000	98.20
63.5	3,064		0.0000	1.0000	98.20
64.5	3,064		0.0000	1.0000	98.20
65.5	3,064		0.0000	1.0000	98.20
66.5	3,064		0.0000	1.0000	98.20
67.5	3,064		0.0000	1.0000	98.20
68.5	3,064		0.0000	1.0000	98.20
69.5	2,885		0.0000	1.0000	98.20
70.5	2,885		0.0000	1.0000	98.20
71.5	2,885		0.0000	1.0000	98.20
72.5	2,885		0.0000	1.0000	98.20
73.5	2,885		0.0000	1.0000	98.20
74.5	2,885		0.0000	1.0000	98.20
75.5	2,885		0.0000	1.0000	98.20
76.5	2,885		0.0000	1.0000	98.20
77.5	2,885		0.0000	1.0000	98.20
78.5	2,885		0.0000	1.0000	98.20



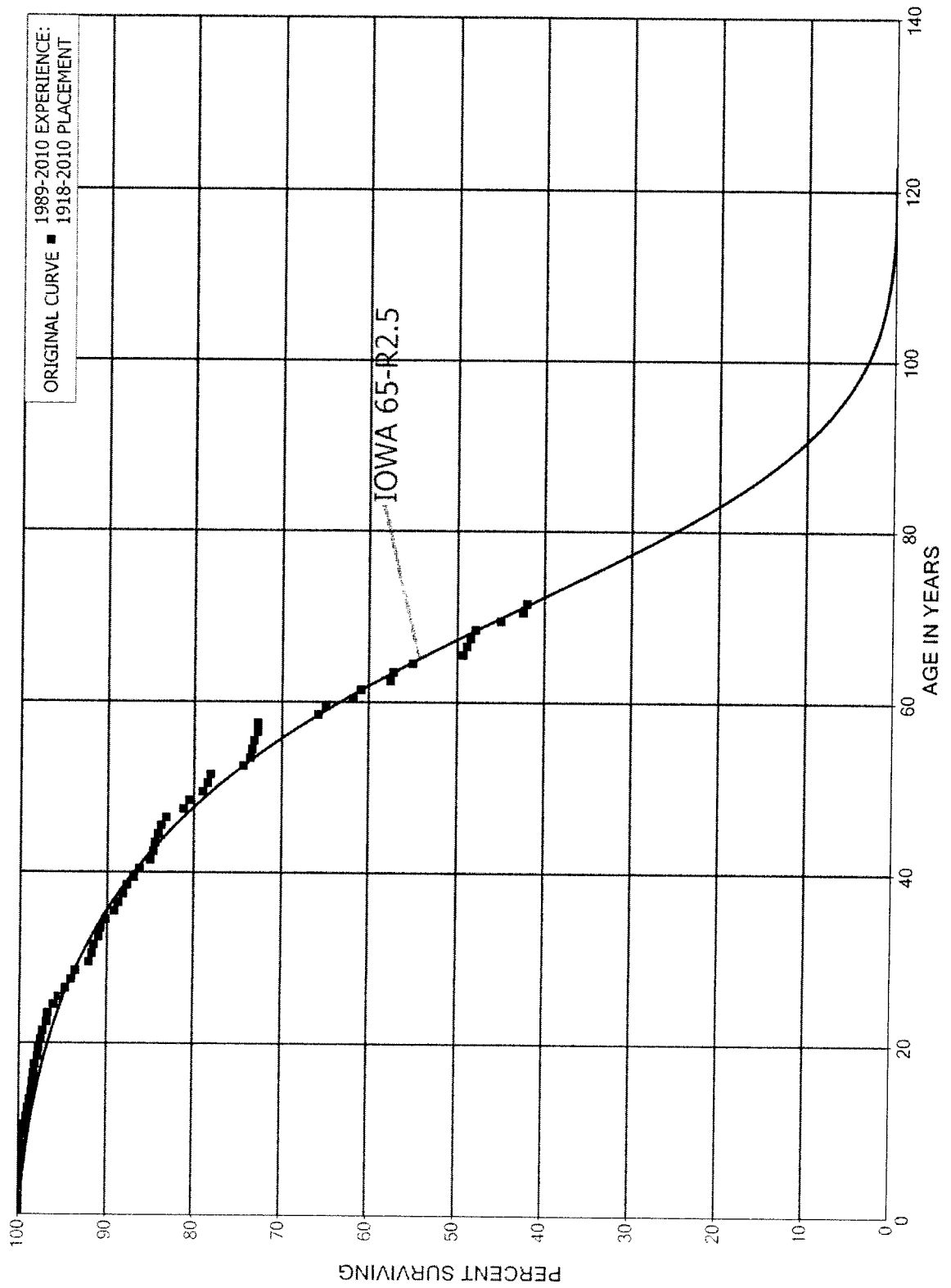
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2010			EXPERIENCE BAND 1990-2010		
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	126,290	15,149	0.1200	0.8800	98.20
80.5	111,141		0.0000	1.0000	86.42
81.5	108,256		0.0000	1.0000	86.42
82.5	108,256		0.0000	1.0000	86.42
83.5	108,256		0.0000	1.0000	86.42
84.5	108,256		0.0000	1.0000	86.42
85.5	108,256		0.0000	1.0000	86.42
86.5	108,256		0.0000	1.0000	86.42
87.5	108,256		0.0000	1.0000	86.42
88.5	108,256		0.0000	1.0000	86.42
89.5	108,256		0.0000	1.0000	86.42
90.5	108,256		0.0000	1.0000	86.42
91.5	108,256		0.0000	1.0000	86.42
92.5	108,256		0.0000	1.0000	86.42
93.5	108,256		0.0000	1.0000	86.42
94.5	108,256		0.0000	1.0000	86.42
95.5	108,256		0.0000	1.0000	86.42
96.5	108,256		0.0000	1.0000	86.42
97.5	108,256		0.0000	1.0000	86.42
98.5	108,256		0.0000	1.0000	86.42
99.5	108,256		0.0000	1.0000	86.42
100.5					86.42

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 355 POLES AND FIXTURES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2010			EXPERIENCE BAND 1989-2010		
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	92,400,099	1,929	0.0000	1.0000	100.00
0.5	90,121,589	9,627	0.0001	0.9999	100.00
1.5	89,044,720	28,337	0.0003	0.9997	99.99
2.5	96,220,323	54,556	0.0006	0.9994	99.96
3.5	82,139,678	64,462	0.0008	0.9992	99.90
4.5	78,340,538	30,260	0.0004	0.9996	99.82
5.5	73,121,826	63,377	0.0009	0.9991	99.78
6.5	61,042,997	56,746	0.0009	0.9991	99.70
7.5	61,149,000	30,978	0.0005	0.9995	99.60
8.5	59,945,406	44,609	0.0007	0.9993	99.55
9.5	59,885,929	117,392	0.0020	0.9980	99.48
10.5	57,452,599	139,889	0.0024	0.9976	99.28
11.5	56,504,398	58,801	0.0010	0.9990	99.04
12.5	56,210,448	95,169	0.0017	0.9983	98.94
13.5	53,201,998	155,705	0.0029	0.9971	98.77
14.5	53,311,856	72,093	0.0014	0.9986	98.48
15.5	49,997,366	34,680	0.0007	0.9993	98.35
16.5	46,297,715	68,884	0.0015	0.9985	98.28
17.5	43,698,434	131,681	0.0030	0.9970	98.13
18.5	42,734,893	67,767	0.0016	0.9984	97.84
19.5	41,682,051	56,454	0.0014	0.9986	97.68
20.5	40,697,027	112,931	0.0028	0.9972	97.55
21.5	39,598,643	183,774	0.0046	0.9954	97.28
22.5	38,610,163	54,765	0.0014	0.9986	96.83
23.5	37,509,856	225,892	0.0060	0.9940	96.69
24.5	27,793,559	164,419	0.0059	0.9941	96.11
25.5	17,661,484	153,505	0.0087	0.9913	95.54
26.5	16,409,450	120,247	0.0073	0.9927	94.71
27.5	14,471,117	53,732	0.0037	0.9963	94.02
28.5	13,262,274	230,484	0.0174	0.9826	93.67
29.5	12,792,943	36,186	0.0028	0.9972	92.04
30.5	11,972,842	38,061	0.0032	0.9968	91.78
31.5	11,693,377	63,498	0.0054	0.9946	91.49
32.5	11,015,136	38,201	0.0035	0.9965	90.99
33.5	10,523,985	63,746	0.0061	0.9939	90.67
34.5	9,591,137	101,244	0.0106	0.9894	90.13
35.5	8,366,718	39,919	0.0048	0.9952	89.17
36.5	7,832,777	52,637	0.0067	0.9933	88.75
37.5	6,694,984	33,903	0.0051	0.9949	88.15
38.5	6,463,568	59,145	0.0092	0.9908	87.71

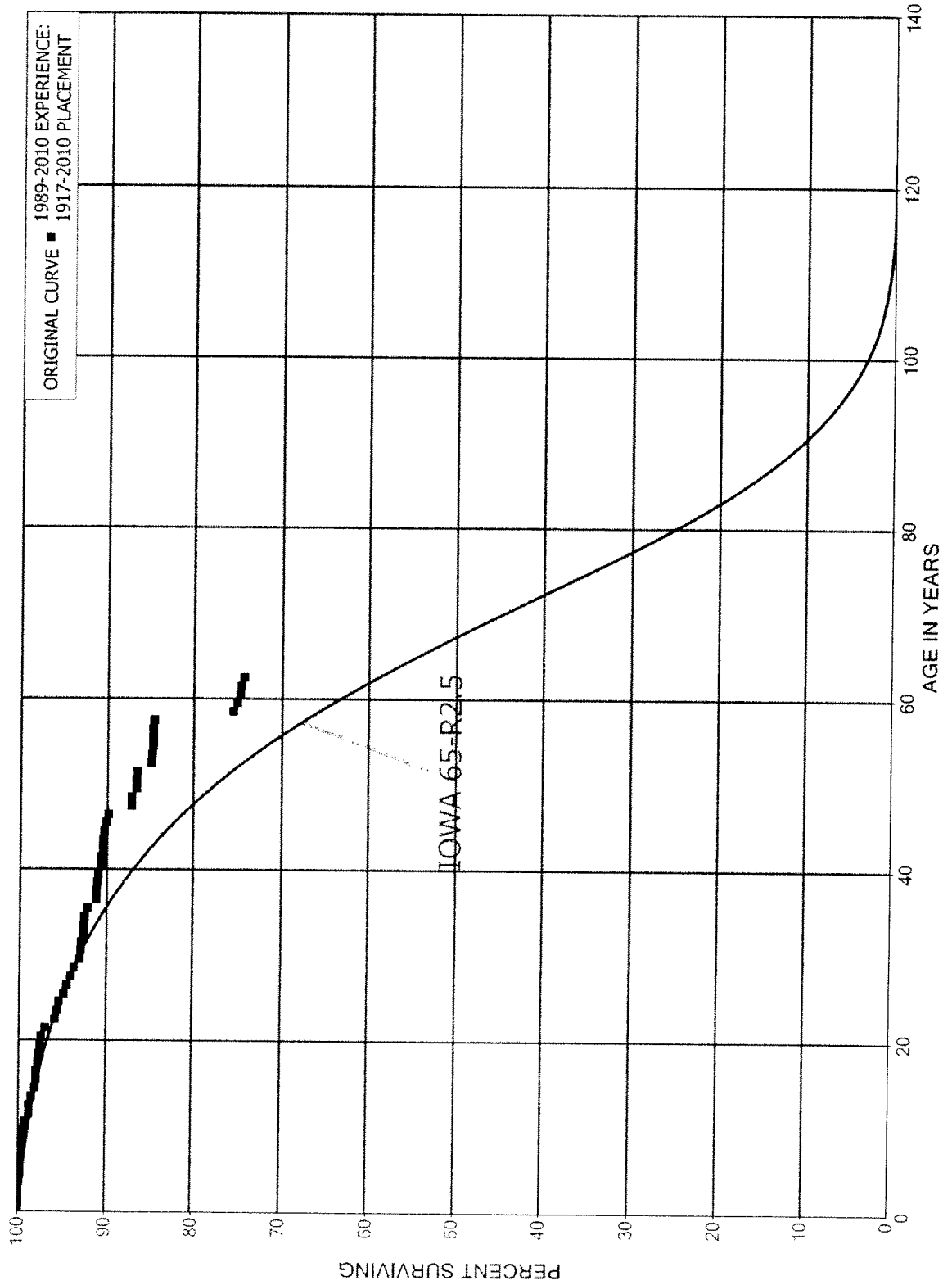
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2010			EXPERIENCE BAND 1989-2010		
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	6,147,858	45,158	0.0073	0.9927	86.90
40.5	5,920,034	83,226	0.0141	0.9859	86.27
41.5	5,676,800	21,439	0.0038	0.9962	85.05
42.5	5,400,864	17,660	0.0033	0.9967	84.73
43.5	5,258,353	20,762	0.0039	0.9961	84.45
44.5	4,800,651	17,024	0.0035	0.9965	84.12
45.5	3,765,207	21,756	0.0058	0.9942	83.82
46.5	3,719,040	93,273	0.0251	0.9749	83.34
47.5	2,948,502	22,727	0.0077	0.9923	81.25
48.5	2,478,985	47,083	0.0190	0.9810	80.62
49.5	2,383,564	18,278	0.0077	0.9923	79.09
50.5	1,881,567	8,266	0.0044	0.9956	78.48
51.5	1,416,978	68,868	0.0486	0.9514	78.14
52.5	1,334,995	12,888	0.0097	0.9903	74.34
53.5	903,024	2,523	0.0028	0.9972	73.62
54.5	865,055	2,442	0.0028	0.9972	73.42
55.5	774,939	5,252	0.0068	0.9932	73.21
56.5	639,591	319	0.0005	0.9995	72.71
57.5	602,710	56,523	0.0938	0.9062	72.68
58.5	301,974	4,279	0.0142	0.9858	65.86
59.5	354,964	16,708	0.0471	0.9529	64.93
60.5	311,116	4,913	0.0158	0.9842	61.87
61.5	307,041	16,722	0.0545	0.9455	60.90
62.5	293,958	1,594	0.0054	0.9946	57.58
63.5	247,806	9,759	0.0394	0.9606	57.27
64.5	192,491	19,909	0.1034	0.8966	55.01
65.5	172,582	1,677	0.0097	0.9903	49.32
66.5	170,708	1,522	0.0089	0.9911	48.84
67.5	154,785	1,948	0.0126	0.9874	48.41
68.5	79,108	4,654	0.0588	0.9412	47.80
69.5	72,582	4,136	0.0570	0.9430	44.99
70.5	62,377	640	0.0103	0.9897	42.42
71.5	56,990	1,732	0.0304	0.9696	41.99
72.5	55,258	1,430	0.0259	0.9741	40.71
73.5	53,828	1,905	0.0354	0.9646	39.66
74.5	51,923	4,376	0.0843	0.9157	38.25
75.5	45,470	3,251	0.0715	0.9285	35.03
76.5	42,218	4,636	0.1098	0.8902	32.53
77.5	37,582	2,124	0.0565	0.9435	28.95
78.5	35,458	1,210	0.0341	0.9659	27.32
79.5	17,552	5,246	0.2989	0.7011	26.39
80.5					18.50

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2010			EXPERIENCE BAND 1989-2010		
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	62,619,292		0.0000	1.0000	100.00
0.5	61,258,653	5,598	0.0001	0.9999	100.00
1.5	60,339,287	38,674	0.0006	0.9994	99.99
2.5	61,007,658	25,916	0.0004	0.9996	99.93
3.5	39,628,541	49,347	0.0012	0.9988	99.88
4.5	49,675,121	12,051	0.0002	0.9998	99.76
5.5	48,027,342	26,283	0.0005	0.9995	99.74
6.5	46,113,980	52,049	0.0011	0.9989	99.68
7.5	46,161,304	51,170	0.0011	0.9989	99.57
8.5	45,909,677	23,256	0.0005	0.9995	99.46
9.5	45,880,044	118,417	0.0026	0.9974	99.41
10.5	45,129,295	178,077	0.0039	0.9961	99.15
11.5	44,699,169	27,525	0.0006	0.9994	98.76
12.5	44,875,575	98,535	0.0022	0.9978	98.70
13.5	43,048,594	178,143	0.0041	0.9959	98.48
14.5	43,122,577	45,720	0.0011	0.9989	98.08
15.5	41,572,334	19,254	0.0005	0.9995	97.97
16.5	40,156,278	77,009	0.0019	0.9981	97.93
17.5	37,689,993	47,353	0.0013	0.9987	97.74
18.5	37,371,291	58,454	0.0016	0.9984	97.62
19.5	36,694,931	44,716	0.0012	0.9988	97.46
20.5	36,384,614	168,313	0.0046	0.9954	97.34
21.5	35,845,924	400,994	0.0112	0.9888	96.89
22.5	35,283,592	53,419	0.0015	0.9985	95.81
23.5	35,843,584	97,273	0.0027	0.9973	95.66
24.5	31,341,361	172,453	0.0055	0.9945	95.40
25.5	27,188,422	110,313	0.0041	0.9959	94.88
26.5	15,014,765	59,805	0.0040	0.9960	94.49
27.5	13,002,194	57,634	0.0044	0.9956	94.12
28.5	12,484,422	83,529	0.0067	0.9933	93.70
29.5	13,464,000	20,702	0.0015	0.9985	93.07
30.5	12,612,432	11,759	0.0009	0.9991	92.93
31.5	13,589,004	26,792	0.0020	0.9980	92.84
32.5	12,996,309	13,698	0.0011	0.9989	92.66
33.5	12,698,336	14,393	0.0011	0.9989	92.56
34.5	12,271,105	42,565	0.0035	0.9965	92.46
35.5	11,204,589	113,635	0.0101	0.9899	92.14
36.5	11,286,790	7,115	0.0006	0.9994	91.20
37.5	10,857,008	7,460	0.0007	0.9993	91.15
38.5	10,951,281	21,815	0.0020	0.9980	91.08

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2010			EXPERIENCE BAND 1989-2010		
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	10,709,205	27,978	0.0026	0.9974	90.90
40.5	10,536,766	7,059	0.0007	0.9993	90.66
41.5	10,552,448	20,191	0.0019	0.9981	90.60
42.5	10,292,108	6,644	0.0006	0.9994	90.43
43.5	10,184,978	11,997	0.0012	0.9988	90.37
44.5	9,747,974	22,276	0.0023	0.9977	90.27
45.5	7,680,160	19,185	0.0025	0.9975	90.06
46.5	7,651,822	225,351	0.0295	0.9705	89.83
47.5	6,633,546	3,608	0.0005	0.9995	87.19
48.5	6,067,739	38,250	0.0063	0.9937	87.14
49.5	6,014,648	1,812	0.0003	0.9997	86.59
50.5	4,931,088	2,927	0.0006	0.9994	86.57
51.5	3,341,664	58,272	0.0174	0.9826	86.51
52.5	3,287,039	5,006	0.0015	0.9985	85.01
53.5	1,929,264	2,615	0.0014	0.9986	84.88
54.5	1,895,067	583	0.0003	0.9997	84.76
55.5	1,811,052	749	0.0004	0.9996	84.74
56.5	1,648,698	1,181	0.0007	0.9993	84.70
57.5	1,573,112	169,927	0.1080	0.8920	84.64
58.5	1,043,620	6,129	0.0059	0.9941	75.50
59.5	1,263,532	5,746	0.0045	0.9955	75.05
60.5	1,227,350	1,307	0.0011	0.9989	74.71
61.5	1,221,215	5,523	0.0045	0.9955	74.63
62.5	1,524,759	3,249	0.0021	0.9979	74.30
63.5	1,352,187	3,034	0.0022	0.9978	74.14
64.5	1,611,897	873	0.0005	0.9995	73.97
65.5	1,618,649	8,479	0.0052	0.9948	73.93
66.5	1,637,757	2,983	0.0018	0.9982	73.54
67.5	1,634,774	66,228	0.0405	0.9595	73.41
68.5	1,526,236	6,266	0.0041	0.9959	70.44
69.5	1,866,796	14,224	0.0076	0.9924	70.15
70.5	1,823,665	9,841	0.0054	0.9946	69.61
71.5	1,819,755	34,787	0.0191	0.9809	69.24
72.5	1,784,968	6,114	0.0034	0.9966	67.91
73.5	1,692,686	73,910	0.0437	0.9563	67.68
74.5	1,531,469	10,429	0.0068	0.9932	64.72
75.5	1,508,897	445	0.0003	0.9997	64.28
76.5	1,508,452	3,292	0.0022	0.9978	64.26
77.5	1,505,160	18	0.0000	1.0000	64.12
78.5	1,505,143	5,115	0.0034	0.9966	64.12

AVISTA CORPORATION - ELECTRIC PLANT

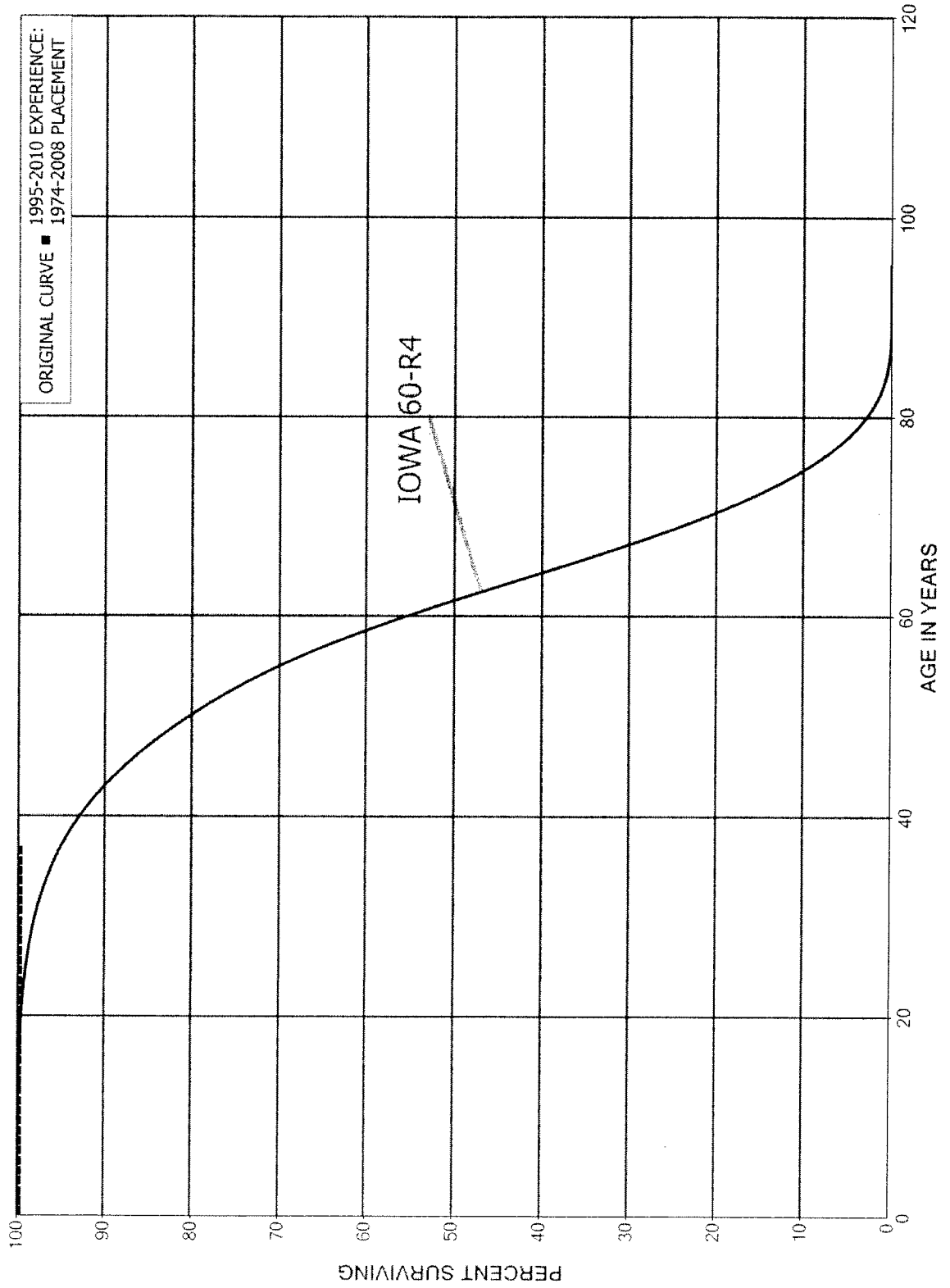
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2010			EXPERIENCE BAND 1989-2010		
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	1,470,334	483	0.0003	0.9997	63.91
80.5	1,217,877	47	0.0000	1.0000	63.88
81.5	992,065		0.0000	1.0000	63.88
82.5	884,385	2,700	0.0031	0.9969	63.88
83.5	870,768	115,180	0.1323	0.8677	63.69
84.5	493,241		0.0000	1.0000	55.26
85.5	493,241		0.0000	1.0000	55.26
86.5	332,980		0.0000	1.0000	55.26
87.5	332,980	104	0.0003	0.9997	55.26
88.5	320,591	585	0.0018	0.9982	55.25
89.5	320,006		0.0000	1.0000	55.15
90.5	249,034	5,629	0.0226	0.9774	55.15
91.5					53.90



AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 357 UNDERGROUND CONDUIT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



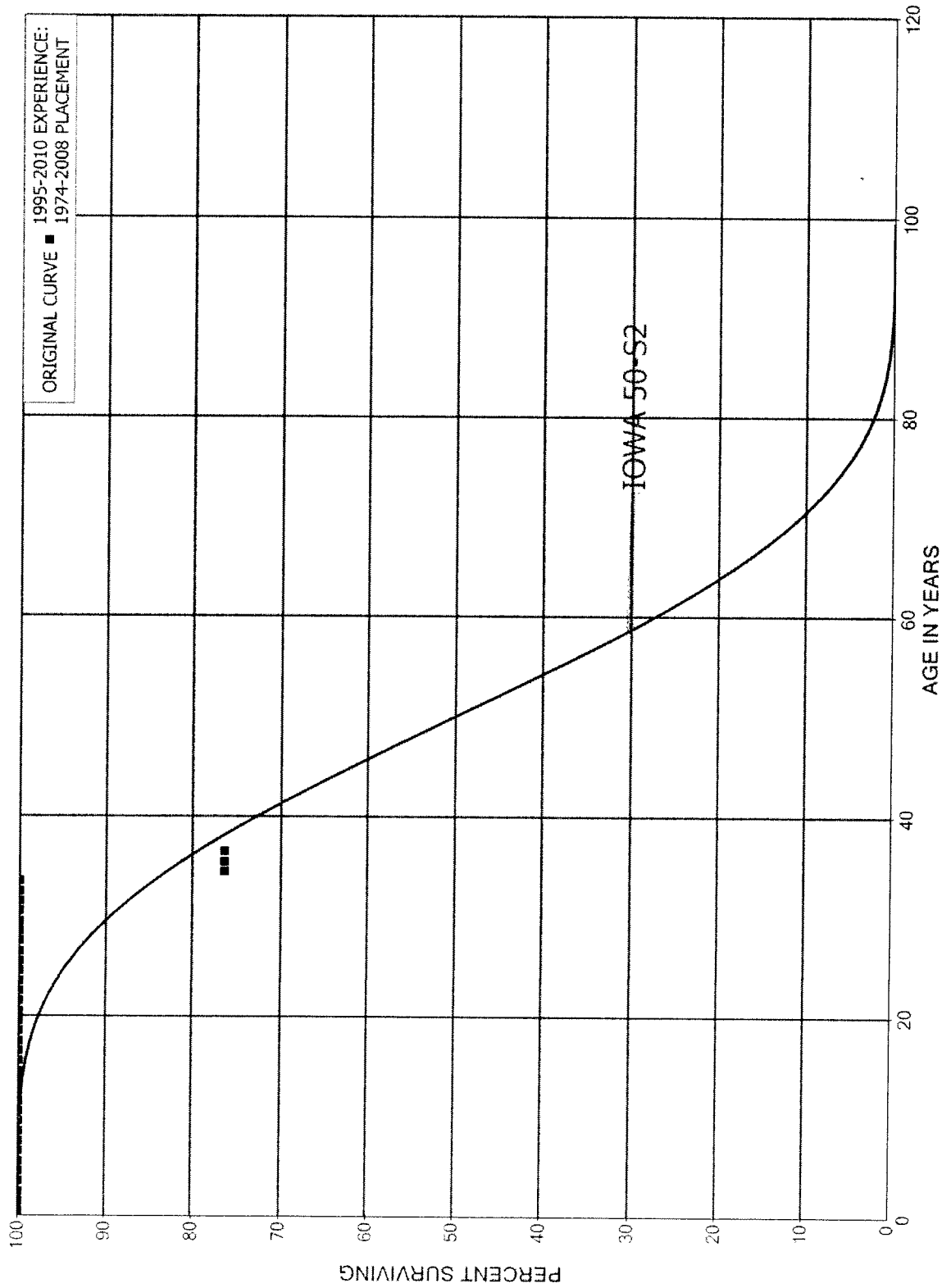
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2008			EXPERIENCE BAND 1995-2010		
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	2,049,434		0.0000	1.0000	100.00
0.5	2,049,625		0.0000	1.0000	100.00
1.5	2,049,625		0.0000	1.0000	100.00
2.5	5,285		0.0000	1.0000	100.00
3.5	5,285		0.0000	1.0000	100.00
4.5	5,285		0.0000	1.0000	100.00
5.5	5,285		0.0000	1.0000	100.00
6.5	5,285		0.0000	1.0000	100.00
7.5	5,285		0.0000	1.0000	100.00
8.5	38,773		0.0000	1.0000	100.00
9.5	186,081		0.0000	1.0000	100.00
10.5	182,851		0.0000	1.0000	100.00
11.5	182,691		0.0000	1.0000	100.00
12.5	182,691		0.0000	1.0000	100.00
13.5	182,691		0.0000	1.0000	100.00
14.5	182,691		0.0000	1.0000	100.00
15.5	182,691		0.0000	1.0000	100.00
16.5	182,542		0.0000	1.0000	100.00
17.5	182,542		0.0000	1.0000	100.00
18.5	459,442		0.0000	1.0000	100.00
19.5	459,442		0.0000	1.0000	100.00
20.5	555,863		0.0000	1.0000	100.00
21.5	555,863		0.0000	1.0000	100.00
22.5	555,863		0.0000	1.0000	100.00
23.5	555,863		0.0000	1.0000	100.00
24.5	522,375		0.0000	1.0000	100.00
25.5	373,362		0.0000	1.0000	100.00
26.5	373,362		0.0000	1.0000	100.00
27.5	373,362		0.0000	1.0000	100.00
28.5	373,362		0.0000	1.0000	100.00
29.5	373,362		0.0000	1.0000	100.00
30.5	373,362		0.0000	1.0000	100.00
31.5	373,362		0.0000	1.0000	100.00
32.5	373,320		0.0000	1.0000	100.00
33.5	373,320		0.0000	1.0000	100.00
34.5	96,421		0.0000	1.0000	100.00
35.5	96,421		0.0000	1.0000	100.00
36.5					100.00

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



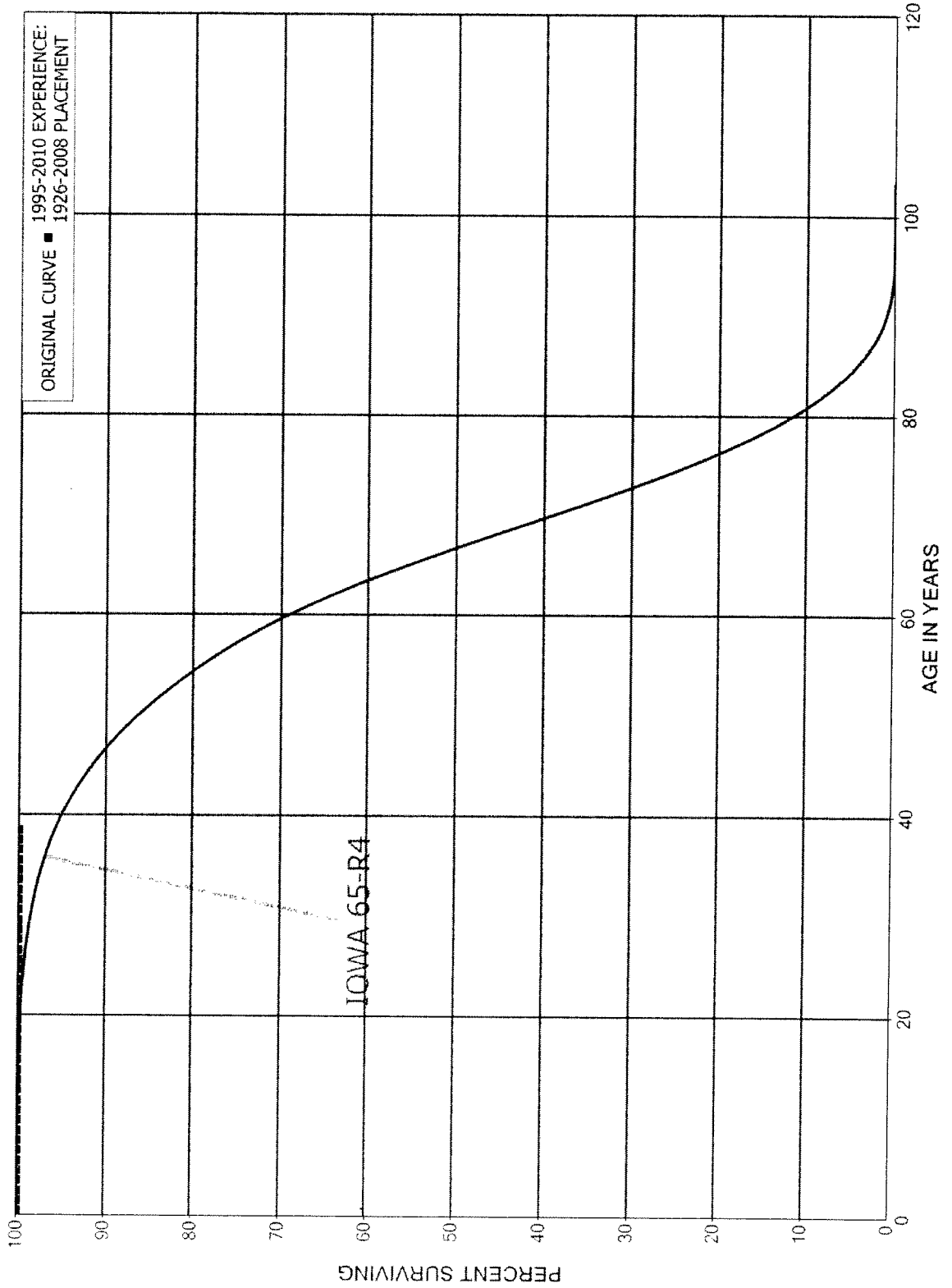
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2008			EXPERIENCE BAND 1995-2010		
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	1,123,829		0.0000	1.0000	100.00
0.5	1,123,829		0.0000	1.0000	100.00
1.5	1,123,829		0.0000	1.0000	100.00
2.5	3,668		0.0000	1.0000	100.00
3.5	3,668		0.0000	1.0000	100.00
4.5	3,668		0.0000	1.0000	100.00
5.5	3,668		0.0000	1.0000	100.00
6.5	3,291		0.0000	1.0000	100.00
7.5	3,291		0.0000	1.0000	100.00
8.5	3,291		0.0000	1.0000	100.00
9.5	827,684		0.0000	1.0000	100.00
10.5	854,844		0.0000	1.0000	100.00
11.5	858,708		0.0000	1.0000	100.00
12.5	856,996		0.0000	1.0000	100.00
13.5	856,996		0.0000	1.0000	100.00
14.5	856,996		0.0000	1.0000	100.00
15.5	855,971		0.0000	1.0000	100.00
16.5	855,971		0.0000	1.0000	100.00
17.5	855,971		0.0000	1.0000	100.00
18.5	1,063,778		0.0000	1.0000	100.00
19.5	1,063,778		0.0000	1.0000	100.00
20.5	1,314,243		0.0000	1.0000	100.00
21.5	1,314,243		0.0000	1.0000	100.00
22.5	1,314,243		0.0000	1.0000	100.00
23.5	1,314,243		0.0000	1.0000	100.00
24.5	1,314,243		0.0000	1.0000	100.00
25.5	489,849		0.0000	1.0000	100.00
26.5	462,365		0.0000	1.0000	100.00
27.5	458,272		0.0000	1.0000	100.00
28.5	458,272		0.0000	1.0000	100.00
29.5	458,272		0.0000	1.0000	100.00
30.5	458,272		0.0000	1.0000	100.00
31.5	458,272		0.0000	1.0000	100.00
32.5	458,272		0.0000	1.0000	100.00
33.5	458,272	108,000	0.2357	0.7643	100.00
34.5	142,465		0.0000	1.0000	76.43
35.5	142,465		0.0000	1.0000	76.43
36.5					76.43

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 359 ROADS AND TRAILS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2008			EXPERIENCE BAND 1995-2010		
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	69,278		0.0000	1.0000	100.00
0.5	69,278		0.0000	1.0000	100.00
1.5	69,773		0.0000	1.0000	100.00
2.5	24,623		0.0000	1.0000	100.00
3.5	24,623		0.0000	1.0000	100.00
4.5	29,881		0.0000	1.0000	100.00
5.5	29,881		0.0000	1.0000	100.00
6.5	63,792		0.0000	1.0000	100.00
7.5	62,857		0.0000	1.0000	100.00
8.5	907,583		0.0000	1.0000	100.00
9.5	1,688,028		0.0000	1.0000	100.00
10.5	1,782,139		0.0000	1.0000	100.00
11.5	1,782,139		0.0000	1.0000	100.00
12.5	1,780,342		0.0000	1.0000	100.00
13.5	1,780,342		0.0000	1.0000	100.00
14.5	1,776,171		0.0000	1.0000	100.00
15.5	1,770,707		0.0000	1.0000	100.00
16.5	1,770,707		0.0000	1.0000	100.00
17.5	1,770,211		0.0000	1.0000	100.00
18.5	1,769,960		0.0000	1.0000	100.00
19.5	1,769,960		0.0000	1.0000	100.00
20.5	1,764,702		0.0000	1.0000	100.00
21.5	1,764,702		0.0000	1.0000	100.00
22.5	1,736,693		0.0000	1.0000	100.00
23.5	1,736,693		0.0000	1.0000	100.00
24.5	888,026		0.0000	1.0000	100.00
25.5	100,014		0.0000	1.0000	100.00
26.5	5,903		0.0000	1.0000	100.00
27.5	5,903		0.0000	1.0000	100.00
28.5	5,903		0.0000	1.0000	100.00
29.5	5,903		0.0000	1.0000	100.00
30.5	5,903		0.0000	1.0000	100.00
31.5	5,903		0.0000	1.0000	100.00
32.5	5,903		0.0000	1.0000	100.00
33.5	5,903		0.0000	1.0000	100.00
34.5	6,017		0.0000	1.0000	100.00
35.5	6,017		0.0000	1.0000	100.00
36.5	6,017		0.0000	1.0000	100.00
37.5	6,017		0.0000	1.0000	100.00
38.5	114		0.0000	1.0000	100.00

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2008			EXPERIENCE BAND 1995-2010		
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	114		0.0000	1.0000	100.00
40.5	114		0.0000	1.0000	100.00
41.5	211		0.0000	1.0000	100.00
42.5	306		0.0000	1.0000	100.00
43.5	306		0.0000	1.0000	100.00
44.5	306		0.0000	1.0000	100.00
45.5	306		0.0000	1.0000	100.00
46.5	306		0.0000	1.0000	100.00
47.5	306		0.0000	1.0000	100.00
48.5	306		0.0000	1.0000	100.00
49.5	306		0.0000	1.0000	100.00
50.5	192		0.0000	1.0000	100.00
51.5	192		0.0000	1.0000	100.00
52.5	192		0.0000	1.0000	100.00
53.5	192		0.0000	1.0000	100.00
54.5	192		0.0000	1.0000	100.00
55.5	192		0.0000	1.0000	100.00
56.5	192		0.0000	1.0000	100.00
57.5	95		0.0000	1.0000	100.00
58.5					100.00
59.5					
60.5					
61.5					
62.5					
63.5					
64.5	11,923		0.0000		
65.5	11,923		0.0000		
66.5	11,923		0.0000		
67.5	11,923		0.0000		
68.5	26,053		0.0000		
69.5	26,053		0.0000		
70.5	26,053		0.0000		
71.5	26,053		0.0000		
72.5	26,053		0.0000		
73.5	26,053		0.0000		
74.5	26,053		0.0000		
75.5	26,053		0.0000		
76.5	26,053		0.0000		
77.5	26,053		0.0000		
78.5	26,053		0.0000		

AVISTA CORPORATION - ELECTRIC PLANT

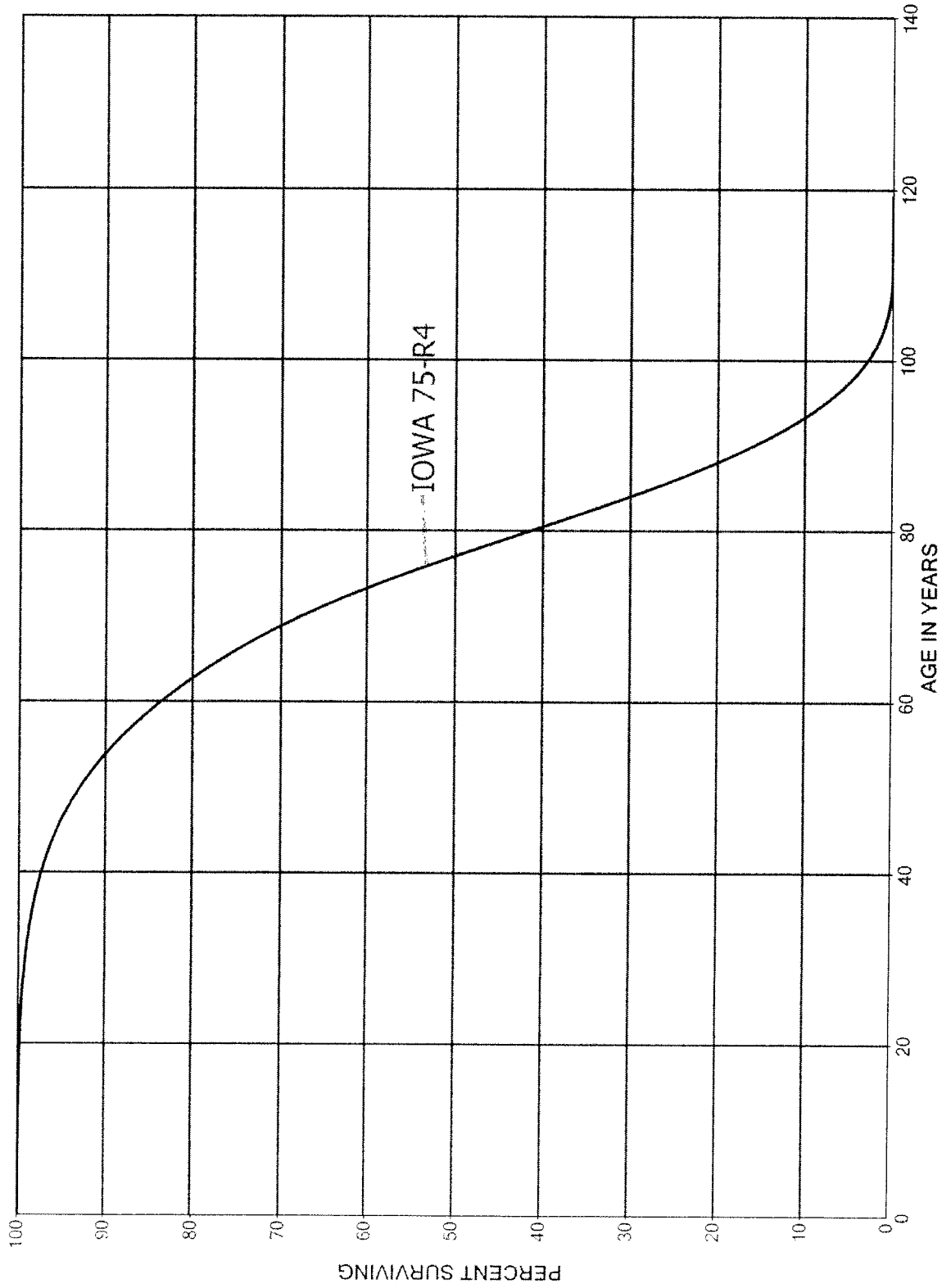
ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

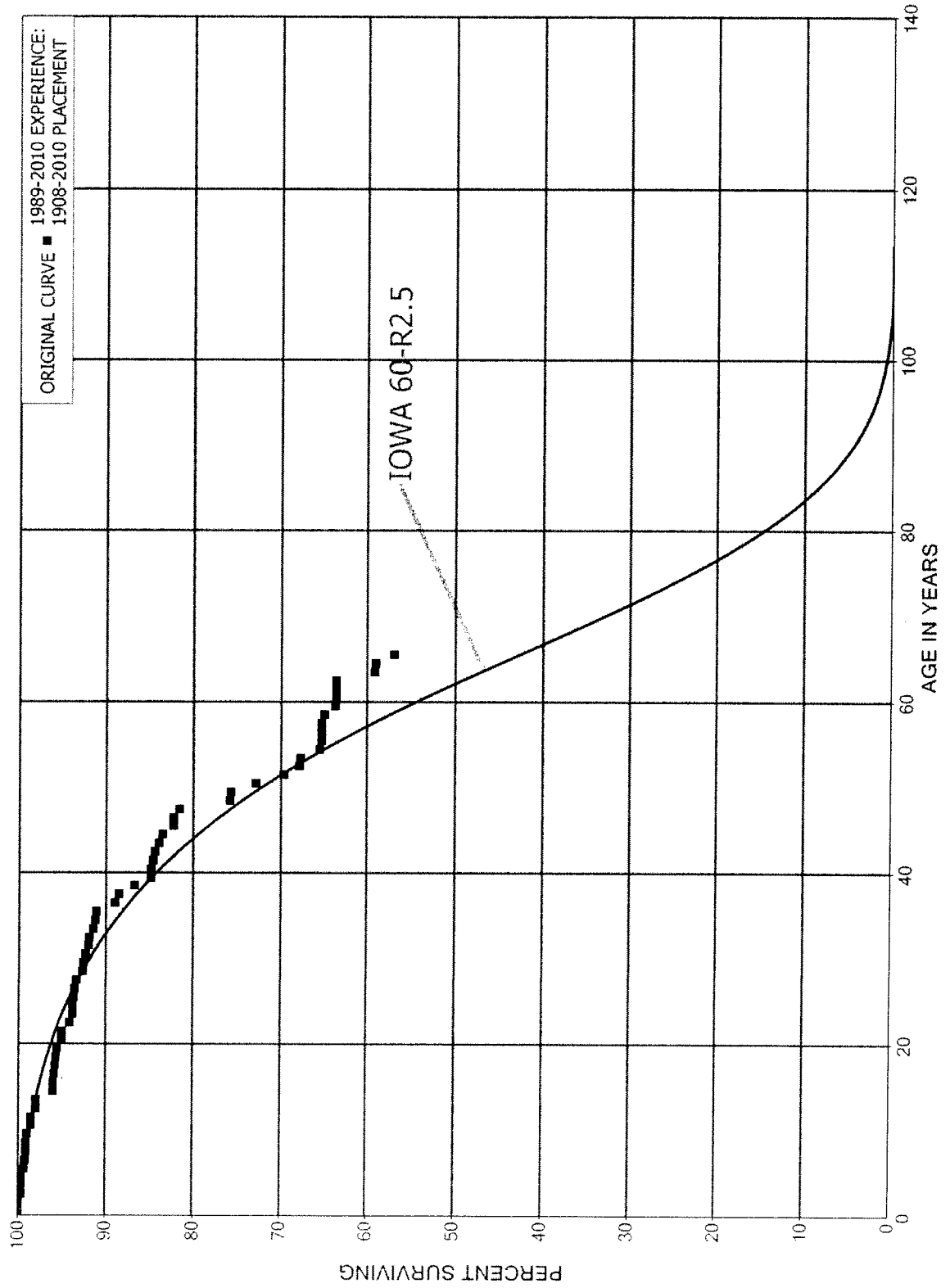
PLACEMENT BAND 1926-2008			EXPERIENCE BAND 1995-2010		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	26,053		0.0000		
80.5	14,130		0.0000		
81.5	14,130		0.0000		
82.5	14,130		0.0000		
83.5	14,130		0.0000		
84.5					



AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 360.4 LAND - EASEMENTS  
 SMOOTH SURVIVOR CURVE



AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 361 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2010			EXPERIENCE BAND 1989-2010		
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	9,552,933		0.0000	1.0000	100.00
0.5	9,256,281		0.0000	1.0000	100.00
1.5	8,175,780	28,258	0.0035	0.9965	100.00
2.5	6,793,211	3,367	0.0005	0.9995	99.65
3.5	6,503,380	416	0.0001	0.9999	99.60
4.5	6,412,886	18,225	0.0028	0.9972	99.60
5.5	6,619,337	12,686	0.0019	0.9981	99.32
6.5	7,164,059	4,017	0.0006	0.9994	99.13
7.5	7,154,652	1,607	0.0002	0.9998	99.07
8.5	7,501,647	11,610	0.0015	0.9985	99.05
9.5	7,304,324	24,803	0.0034	0.9966	98.89
10.5	7,194,391	1,066	0.0001	0.9999	98.56
11.5	5,705,652	37,370	0.0065	0.9935	98.54
12.5	5,837,490		0.0000	1.0000	97.90
13.5	5,994,941	117,288	0.0196	0.9804	97.90
14.5	5,809,523	633	0.0001	0.9999	95.98
15.5	5,554,202	6,865	0.0012	0.9988	95.97
16.5	5,518,165	8,824	0.0016	0.9984	95.85
17.5	5,507,260	5,382	0.0010	0.9990	95.70
18.5	5,299,207	5,924	0.0011	0.9989	95.61
19.5	4,959,105	29,562	0.0060	0.9940	95.50
20.5	4,948,251	518	0.0001	0.9999	94.93
21.5	4,787,868	43,915	0.0092	0.9908	94.92
22.5	4,622,704	14,314	0.0031	0.9969	94.05
23.5	3,902,230	1,255	0.0003	0.9997	93.76
24.5	3,823,692	6,774	0.0018	0.9982	93.73
25.5	3,488,565	3,317	0.0010	0.9990	93.56
26.5	3,491,261	6,949	0.0020	0.9980	93.47
27.5	3,192,985	21,321	0.0067	0.9933	93.29
28.5	2,535,240	2,948	0.0012	0.9988	92.66
29.5	2,417,663	6,914	0.0029	0.9971	92.56
30.5	1,612,202	5,274	0.0033	0.9967	92.29
31.5	1,440,894	2,917	0.0020	0.9980	91.99
32.5	1,308,188	5,233	0.0040	0.9960	91.80
33.5	1,261,517	4,299	0.0034	0.9966	91.44
34.5	924,666	135	0.0001	0.9999	91.13
35.5	585,833	13,575	0.0232	0.9768	91.11
36.5	497,256	2,986	0.0060	0.9940	89.00
37.5	459,940	8,877	0.0193	0.9807	88.47
38.5	425,148	9,180	0.0216	0.9784	86.76

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2010			EXPERIENCE BAND 1989-2010		
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	405,721	94	0.0002	0.9998	84.89
40.5	390,748	1,006	0.0026	0.9974	84.87
41.5	376,295	1,177	0.0031	0.9969	84.65
42.5	341,662	1,898	0.0056	0.9944	84.38
43.5	320,026	1,699	0.0053	0.9947	83.91
44.5	286,314	4,226	0.0148	0.9852	83.47
45.5	263,260		0.0000	1.0000	82.24
46.5	267,737	2,090	0.0078	0.9922	82.24
47.5	249,984	17,630	0.0705	0.9295	81.59
48.5	216,966	485	0.0022	0.9978	75.84
49.5	216,025	7,948	0.0368	0.9632	75.67
50.5	200,373	8,961	0.0447	0.9553	72.89
51.5	210,617	5,308	0.0252	0.9748	69.63
52.5	173,437	272	0.0016	0.9984	67.87
53.5	153,320	5,076	0.0331	0.9669	67.77
54.5	126,532	399	0.0032	0.9968	65.52
55.5	108,682	105	0.0010	0.9990	65.32
56.5	105,226	31	0.0003	0.9997	65.25
57.5	107,062	486	0.0045	0.9955	65.23
58.5	108,779	1,961	0.0180	0.9820	64.94
59.5	107,086	186	0.0017	0.9983	63.77
60.5	103,428		0.0000	1.0000	63.66
61.5	104,624	84	0.0008	0.9992	63.66
62.5	109,140	7,580	0.0695	0.9305	63.60
63.5	109,591	195	0.0018	0.9982	59.19
64.5	108,347	3,967	0.0366	0.9634	59.08
65.5	101,552	2,000	0.0197	0.9803	56.92
66.5	98,851		0.0000	1.0000	55.80
67.5	99,815		0.0000	1.0000	55.80
68.5	95,626		0.0000	1.0000	55.80
69.5	93,634	2,657	0.0284	0.9716	55.80
70.5	89,565		0.0000	1.0000	54.21
71.5	97,599		0.0000	1.0000	54.21
72.5	98,693		0.0000	1.0000	54.21
73.5	91,006	4,884	0.0537	0.9463	54.21
74.5	80,327		0.0000	1.0000	51.30
75.5	80,184	3,197	0.0399	0.9601	51.30
76.5	274,610	618	0.0023	0.9977	49.26
77.5	271,888		0.0000	1.0000	49.15
78.5	272,129		0.0000	1.0000	49.15

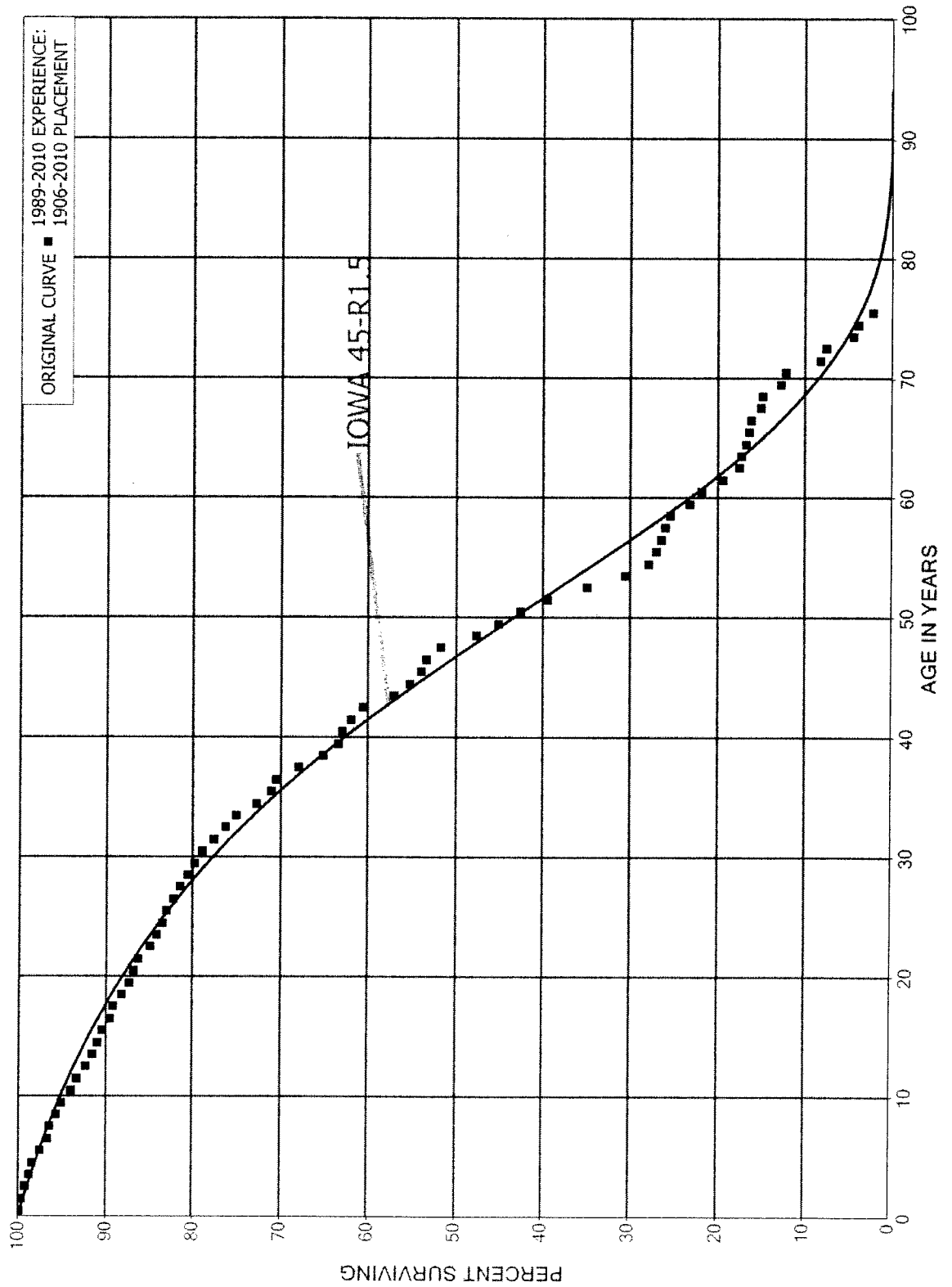
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2010			EXPERIENCE BAND 1989-2010		
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	265,255		0.0000	1.0000	49.15
80.5	263,724		0.0000	1.0000	49.15
81.5	248,565		0.0000	1.0000	49.15
82.5	248,565		0.0000	1.0000	49.15
83.5	237,212		0.0000	1.0000	49.15
84.5	223,689		0.0000	1.0000	49.15
85.5	214,586		0.0000	1.0000	49.15
86.5	214,586		0.0000	1.0000	49.15
87.5	214,586		0.0000	1.0000	49.15
88.5	214,586	2,496	0.0116	0.9884	49.15
89.5	212,090		0.0000	1.0000	48.58
90.5	212,007		0.0000	1.0000	48.58
91.5	211,572		0.0000	1.0000	48.58
92.5	211,572	1,283	0.0061	0.9939	48.58
93.5	202,683		0.0000	1.0000	48.28
94.5	201,589		0.0000	1.0000	48.28
95.5	199,161		0.0000	1.0000	48.28
96.5	199,161		0.0000	1.0000	48.28
97.5	199,161		0.0000	1.0000	48.28
98.5	241		0.0000	1.0000	48.28
99.5	241		0.0000	1.0000	48.28
100.5					48.28

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 362 STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2010			EXPERIENCE BAND 1989-2010		
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	68,816,770	105,149	0.0015	0.9985	100.00
0.5	65,202,513	123,419	0.0019	0.9981	99.85
1.5	60,052,627	283,671	0.0047	0.9953	99.66
2.5	56,245,963	231,891	0.0041	0.9959	99.19
3.5	54,991,366	185,917	0.0034	0.9966	98.78
4.5	51,396,634	471,912	0.0092	0.9908	98.44
5.5	48,251,840	446,209	0.0092	0.9908	97.54
6.5	47,996,692	131,629	0.0027	0.9973	96.64
7.5	47,288,569	381,990	0.0081	0.9919	96.37
8.5	49,708,474	254,602	0.0051	0.9949	95.60
9.5	50,629,350	631,332	0.0125	0.9875	95.11
10.5	49,162,821	314,075	0.0064	0.9936	93.92
11.5	44,792,986	503,623	0.0112	0.9888	93.32
12.5	42,832,384	348,363	0.0081	0.9919	92.27
13.5	42,947,624	281,771	0.0066	0.9934	91.52
14.5	42,401,614	254,354	0.0060	0.9940	90.92
15.5	40,886,830	396,603	0.0097	0.9903	90.37
16.5	39,686,465	138,354	0.0035	0.9965	89.50
17.5	39,176,212	453,207	0.0116	0.9884	89.19
18.5	37,519,268	379,607	0.0101	0.9899	88.15
19.5	35,042,643	167,479	0.0048	0.9952	87.26
20.5	34,329,077	227,788	0.0066	0.9934	86.84
21.5	32,996,655	492,338	0.0149	0.9851	86.27
22.5	31,857,195	300,393	0.0094	0.9906	84.98
23.5	29,482,987	251,088	0.0085	0.9915	84.18
24.5	28,041,209	119,391	0.0043	0.9957	83.46
25.5	26,600,597	263,403	0.0099	0.9901	83.11
26.5	26,178,373	233,764	0.0089	0.9911	82.28
27.5	24,138,043	274,296	0.0114	0.9886	81.55
28.5	20,756,497	194,785	0.0094	0.9906	80.62
29.5	18,690,652	216,444	0.0116	0.9884	79.87
30.5	14,595,772	236,700	0.0162	0.9838	78.94
31.5	12,111,725	217,165	0.0179	0.9821	77.66
32.5	10,227,422	160,056	0.0156	0.9844	76.27
33.5	9,198,432	287,065	0.0312	0.9688	75.08
34.5	7,453,235	176,083	0.0236	0.9764	72.73
35.5	5,647,077	43,474	0.0077	0.9923	71.01
36.5	5,017,836	175,178	0.0349	0.9651	70.47
37.5	4,888,838	202,293	0.0414	0.9586	68.01
38.5	4,549,959	125,669	0.0276	0.9724	65.19

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2010			EXPERIENCE BAND 1989-2010		
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	4,304,304	32,135	0.0075	0.9925	63.39
40.5	4,024,356	62,183	0.0155	0.9845	62.92
41.5	4,046,745	88,144	0.0218	0.9782	61.95
42.5	3,408,337	197,282	0.0579	0.9421	60.60
43.5	3,296,330	101,677	0.0308	0.9692	57.09
44.5	3,091,162	75,421	0.0244	0.9756	55.33
45.5	2,963,306	33,299	0.0112	0.9888	53.98
46.5	2,947,150	90,470	0.0307	0.9693	53.37
47.5	2,753,082	218,122	0.0792	0.9208	51.73
48.5	2,451,032	133,185	0.0543	0.9457	47.64
49.5	2,306,920	130,288	0.0565	0.9435	45.05
50.5	2,058,899	152,554	0.0741	0.9259	42.50
51.5	1,878,961	214,966	0.1144	0.8856	39.35
52.5	1,626,710	203,099	0.1249	0.8751	34.85
53.5	1,287,625	112,212	0.0871	0.9129	30.50
54.5	1,096,053	36,176	0.0330	0.9670	27.84
55.5	993,200	20,239	0.0204	0.9796	26.92
56.5	954,508	14,610	0.0153	0.9847	26.37
57.5	868,716	20,239	0.0233	0.9767	25.97
58.5	884,610	75,399	0.0852	0.9148	25.37
59.5	648,103	37,625	0.0581	0.9419	23.20
60.5	547,992	62,043	0.1132	0.8868	21.86
61.5	322,180	31,265	0.0970	0.9030	19.38
62.5	499,084	6,121	0.0123	0.9877	17.50
63.5	514,740	18,131	0.0352	0.9648	17.29
64.5	581,510	11,034	0.0190	0.9810	16.68
65.5	564,028	8,153	0.0145	0.9855	16.36
66.5	566,053	37,137	0.0656	0.9344	16.12
67.5	528,338	7,623	0.0144	0.9856	15.07
68.5	536,349	76,843	0.1433	0.8567	14.85
69.5	458,156	20,656	0.0451	0.9549	12.72
70.5	448,159	144,750	0.3230	0.6770	12.15
71.5	333,623	30,721	0.0921	0.9079	8.22
72.5	312,092	130,095	0.4168	0.5832	7.47
73.5	175,434	21,366	0.1218	0.8782	4.35
74.5	158,880	67,331	0.4238	0.5762	3.82
75.5	91,549	8,370	0.0914	0.9086	2.20
76.5	85,599	6,322	0.0739	0.9261	2.00
77.5	79,277	18,831	0.2375	0.7625	1.85
78.5	66,231	13,934	0.2104	0.7896	1.41



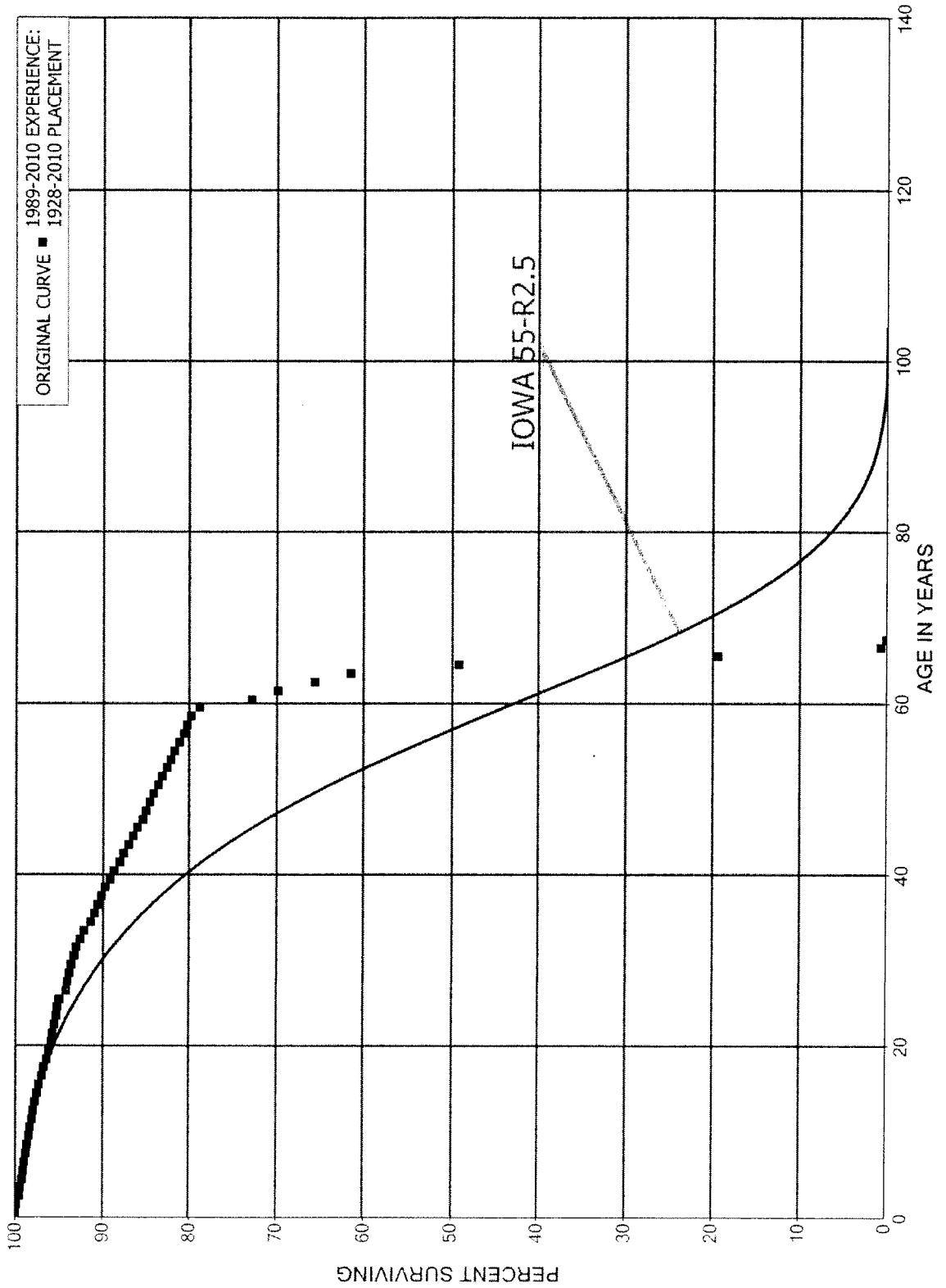
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2010			EXPERIENCE BAND 1989-2010		
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	64,233	16,722	0.2603	0.7397	1.12
80.5	49,306	13,184	0.2674	0.7326	0.83
81.5	40,542	5,340	0.1317	0.8683	0.60
82.5	36,518	8,932	0.2446	0.7554	0.53
83.5	27,586	1,194	0.0433	0.9567	0.40
84.5	16,164	2,861	0.1770	0.8230	0.38
85.5	13,303	2,931	0.2204	0.7796	0.31
86.5	9,470		0.0000	1.0000	0.24
87.5	8,682	2,437	0.2807	0.7193	0.24
88.5	6,245	689	0.1103	0.8897	0.18
89.5	5,556	3,133	0.5638	0.4362	0.16
90.5	2,424		0.0000	1.0000	0.07
91.5	2,424	1,317	0.5432	0.4568	0.07
92.5	1,107		0.0000	1.0000	0.03
93.5	1,107		0.0000	1.0000	0.03
94.5	1,107		0.0000	1.0000	0.03
95.5	1,107		0.0000	1.0000	0.03
96.5	1,107		0.0000	1.0000	0.03
97.5	1,107		0.0000	1.0000	0.03
98.5	1,107		0.0000	1.0000	0.03
99.5	1,107		0.0000	1.0000	0.03
100.5	1,107		0.0000	1.0000	0.03
101.5	1,107		0.0000	1.0000	0.03
102.5					0.03

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 364 POLES, TOWERS AND FIXTURES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2010			EXPERIENCE BAND 1989-2010		
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	164,950,157		0.0000	1.0000	100.00
0.5	152,712,123	288,133	0.0019	0.9981	100.00
1.5	137,838,188	359,403	0.0026	0.9974	99.81
2.5	130,194,738	245,897	0.0019	0.9981	99.55
3.5	124,667,003	174,028	0.0014	0.9986	99.36
4.5	120,427,374	165,920	0.0014	0.9986	99.22
5.5	117,714,077	227,085	0.0019	0.9981	99.09
6.5	113,886,168	199,072	0.0017	0.9983	98.90
7.5	112,123,279	150,497	0.0013	0.9987	98.72
8.5	111,377,874	182,608	0.0016	0.9984	98.59
9.5	109,253,683	199,297	0.0018	0.9982	98.43
10.5	104,569,807	155,343	0.0015	0.9985	98.25
11.5	100,140,831	145,960	0.0015	0.9985	98.10
12.5	95,225,788	215,169	0.0023	0.9977	97.96
13.5	90,159,662	189,301	0.0021	0.9979	97.74
14.5	83,584,373	193,081	0.0023	0.9977	97.53
15.5	74,128,093	259,244	0.0035	0.9965	97.31
16.5	70,341,283	207,129	0.0029	0.9971	96.97
17.5	67,498,838	171,148	0.0025	0.9975	96.68
18.5	64,984,900	181,381	0.0028	0.9972	96.44
19.5	62,641,714	187,457	0.0030	0.9970	96.17
20.5	60,654,859	125,650	0.0021	0.9979	95.88
21.5	58,732,400	131,850	0.0022	0.9978	95.68
22.5	56,311,199	110,183	0.0020	0.9980	95.47
23.5	53,953,801	75,691	0.0014	0.9986	95.28
24.5	50,339,400	86,329	0.0017	0.9983	95.15
25.5	45,953,676	373,640	0.0081	0.9919	94.98
26.5	42,263,587	81,004	0.0019	0.9981	94.21
27.5	39,547,357	94,138	0.0024	0.9976	94.03
28.5	36,822,433	81,073	0.0022	0.9978	93.81
29.5	32,979,649	106,900	0.0032	0.9968	93.60
30.5	29,775,779	78,983	0.0027	0.9973	93.30
31.5	25,977,989	106,223	0.0041	0.9959	93.05
32.5	23,352,615	119,042	0.0051	0.9949	92.67
33.5	20,917,660	182,441	0.0087	0.9913	92.20
34.5	18,649,274	79,453	0.0043	0.9957	91.39
35.5	16,797,329	79,095	0.0047	0.9953	91.00
36.5	15,747,793	61,933	0.0039	0.9961	90.58
37.5	14,005,369	70,542	0.0050	0.9950	90.22
38.5	12,993,194	82,797	0.0064	0.9936	89.76

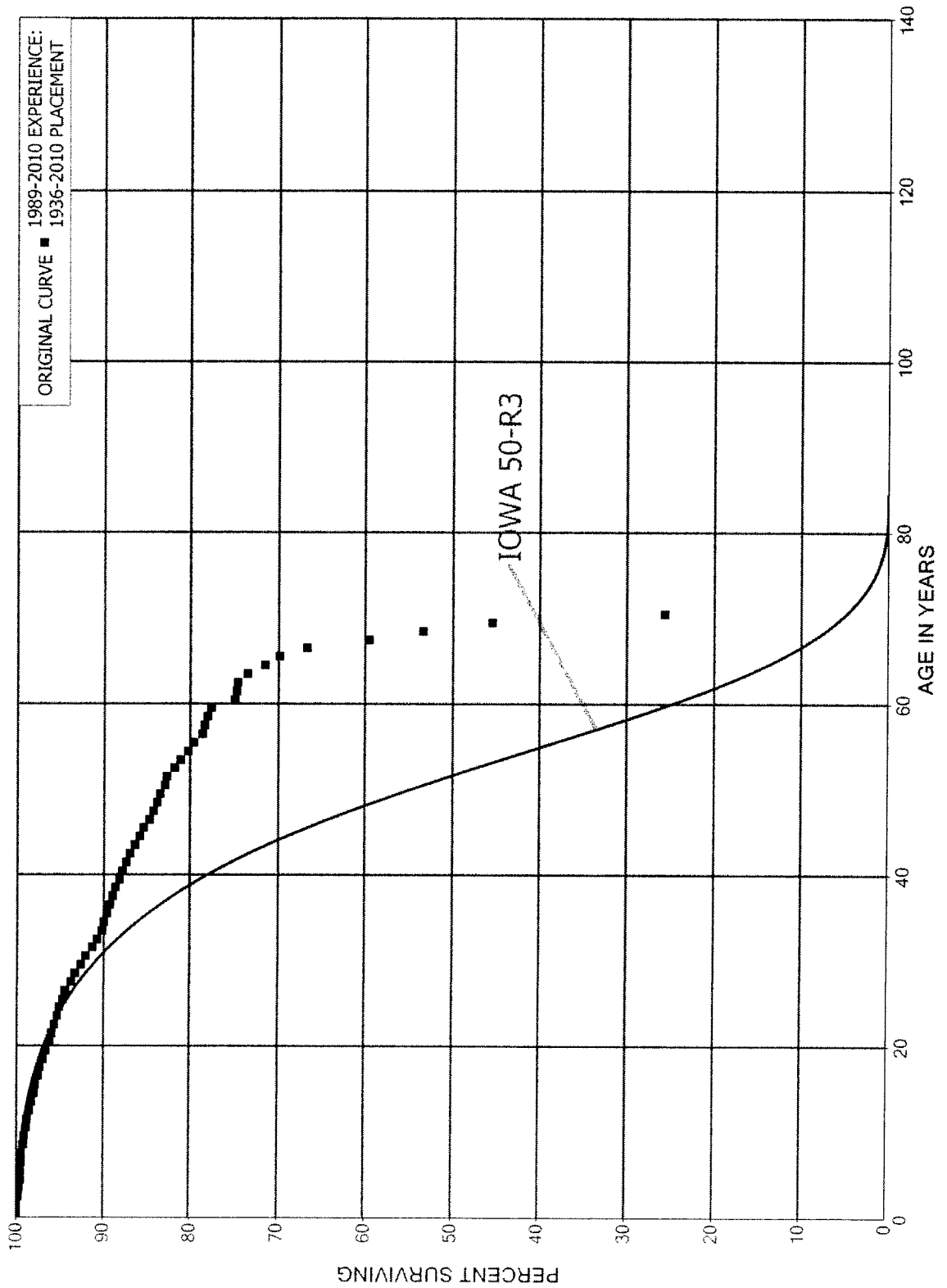
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2010			EXPERIENCE BAND 1989-2010		
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	11,876,871	64,158	0.0054	0.9946	89.19
40.5	10,994,557	73,791	0.0067	0.9933	88.71
41.5	10,289,118	57,530	0.0056	0.9944	88.12
42.5	9,815,075	57,745	0.0059	0.9941	87.62
43.5	9,184,278	57,704	0.0063	0.9937	87.11
44.5	8,710,051	52,215	0.0060	0.9940	86.56
45.5	8,074,783	56,394	0.0070	0.9930	86.04
46.5	7,760,865	37,757	0.0049	0.9951	85.44
47.5	7,391,320	36,539	0.0049	0.9951	85.02
48.5	7,495,973	42,099	0.0056	0.9944	84.60
49.5	6,873,742	42,129	0.0061	0.9939	84.13
50.5	6,510,069	34,552	0.0053	0.9947	83.61
51.5	6,049,945	37,477	0.0062	0.9938	83.17
52.5	5,598,748	30,876	0.0055	0.9945	82.65
53.5	5,060,962	26,988	0.0053	0.9947	82.20
54.5	4,436,874	31,689	0.0071	0.9929	81.76
55.5	3,960,858	25,098	0.0063	0.9937	81.18
56.5	3,561,453	16,169	0.0045	0.9955	80.66
57.5	3,174,348	19,461	0.0061	0.9939	80.30
58.5	2,824,846	33,094	0.0117	0.9883	79.80
59.5	2,479,076	190,054	0.0767	0.9233	78.87
60.5	2,042,478	83,668	0.0410	0.9590	72.82
61.5	1,653,103	99,437	0.0602	0.9398	69.84
62.5	1,372,765	86,226	0.0628	0.9372	65.64
63.5	1,081,079	216,179	0.2000	0.8000	61.52
64.5	708,286	428,739	0.6053	0.3947	49.21
65.5	237,904	230,739	0.9699	0.0301	19.42
66.5	7,165	7,165	1.0000		0.58
67.5					

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2010			EXPERIENCE BAND 1989-2010		
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	106,550,623		0.0000	1.0000	100.00
0.5	93,637,672	75,917	0.0008	0.9992	100.00
1.5	85,949,777	122,716	0.0014	0.9986	99.92
2.5	81,724,858	100,675	0.0012	0.9988	99.78
3.5	79,433,358	77,277	0.0010	0.9990	99.65
4.5	77,993,899	33,186	0.0004	0.9996	99.56
5.5	77,752,513	57,367	0.0007	0.9993	99.51
6.5	76,411,454	57,841	0.0008	0.9992	99.44
7.5	75,452,934	132,697	0.0018	0.9982	99.37
8.5	75,047,799	106,783	0.0014	0.9986	99.19
9.5	73,856,744	152,444	0.0021	0.9979	99.05
10.5	70,085,653	110,504	0.0016	0.9984	98.85
11.5	67,061,073	133,269	0.0020	0.9980	98.69
12.5	64,523,884	130,059	0.0020	0.9980	98.49
13.5	62,134,529	202,109	0.0033	0.9967	98.29
14.5	58,752,117	91,439	0.0016	0.9984	97.97
15.5	51,597,291	148,492	0.0029	0.9971	97.82
16.5	50,211,101	158,521	0.0032	0.9968	97.54
17.5	48,474,026	129,397	0.0027	0.9973	97.23
18.5	47,282,041	197,649	0.0042	0.9958	96.97
19.5	44,925,618	160,519	0.0036	0.9964	96.57
20.5	42,278,592	141,987	0.0034	0.9966	96.22
21.5	39,103,559	101,589	0.0026	0.9974	95.90
22.5	39,251,248	128,041	0.0033	0.9967	95.65
23.5	37,314,859	99,636	0.0027	0.9973	95.34
24.5	33,450,243	146,854	0.0044	0.9956	95.08
25.5	30,005,078	101,239	0.0034	0.9966	94.67
26.5	27,394,151	192,184	0.0070	0.9930	94.35
27.5	25,227,945	104,958	0.0042	0.9958	93.69
28.5	23,126,734	170,510	0.0074	0.9926	93.30
29.5	20,994,009	112,623	0.0054	0.9946	92.61
30.5	19,055,997	181,672	0.0095	0.9905	92.11
31.5	17,155,318	88,099	0.0051	0.9949	91.23
32.5	15,966,575	107,544	0.0067	0.9933	90.76
33.5	14,796,184	37,630	0.0025	0.9975	90.15
34.5	13,518,787	52,563	0.0039	0.9961	89.92
35.5	12,352,394	38,746	0.0031	0.9969	89.57
36.5	11,524,478	39,363	0.0034	0.9966	89.29
37.5	10,517,199	40,097	0.0038	0.9962	88.99
38.5	9,963,490	48,333	0.0049	0.9951	88.65

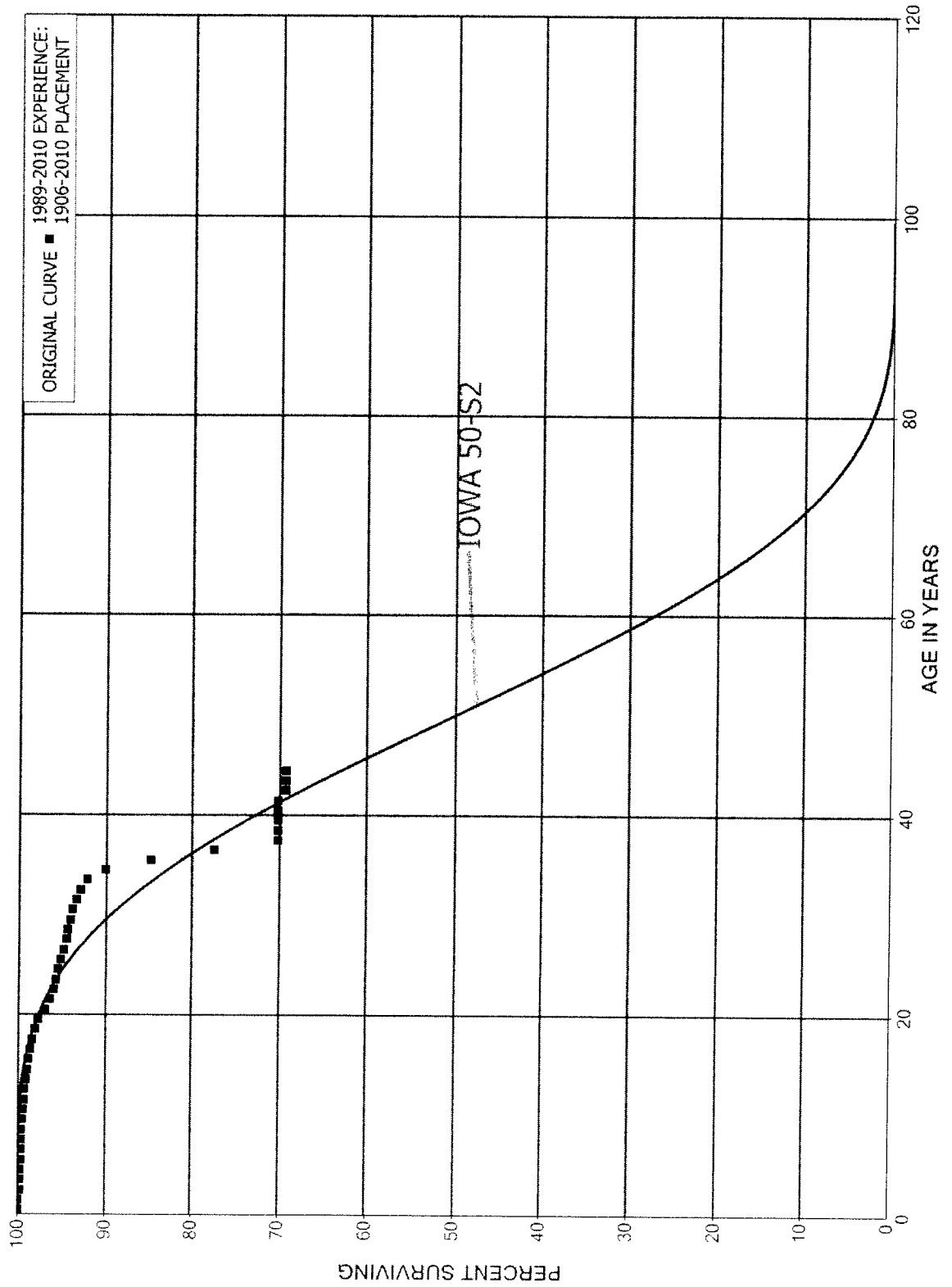
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2010			EXPERIENCE BAND 1989-2010		
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	9,404,596	44,067	0.0047	0.9953	88.22
40.5	8,853,631	37,558	0.0042	0.9958	87.81
41.5	8,625,863	44,299	0.0051	0.9949	87.43
42.5	8,429,160	60,241	0.0071	0.9929	86.98
43.5	8,131,238	53,054	0.0065	0.9935	86.36
44.5	7,806,743	36,299	0.0046	0.9954	85.80
45.5	7,372,033	57,127	0.0077	0.9923	85.40
46.5	7,155,963	39,987	0.0056	0.9944	84.74
47.5	6,923,648	34,916	0.0050	0.9950	84.26
48.5	7,034,643	32,377	0.0046	0.9954	83.84
49.5	6,569,946	37,197	0.0057	0.9943	83.45
50.5	6,299,820	21,988	0.0035	0.9965	82.98
51.5	6,115,125	62,495	0.0102	0.9898	82.69
52.5	5,651,869	44,033	0.0078	0.9922	81.85
53.5	5,118,431	61,359	0.0120	0.9880	81.21
54.5	4,305,872	31,985	0.0074	0.9926	80.24
55.5	3,834,627	50,335	0.0131	0.9869	79.64
56.5	3,744,749	8,231	0.0022	0.9978	78.59
57.5	3,312,113	13,544	0.0041	0.9959	78.42
58.5	2,906,112	17,563	0.0060	0.9940	78.10
59.5	2,516,210	86,720	0.0345	0.9655	77.63
60.5	2,209,730	5,492	0.0025	0.9975	74.95
61.5	1,824,683	4,583	0.0025	0.9975	74.77
62.5	1,541,616	21,272	0.0138	0.9862	74.58
63.5	1,294,482	35,167	0.0272	0.9728	73.55
64.5	1,077,479	26,243	0.0244	0.9756	71.55
65.5	967,843	43,120	0.0446	0.9554	69.81
66.5	828,296	88,494	0.1068	0.8932	66.70
67.5	679,945	70,130	0.1031	0.8969	59.57
68.5	496,450	74,319	0.1497	0.8503	53.43
69.5	288,747	126,181	0.4370	0.5630	45.43
70.5					25.58

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 366 UNDERGROUND CONDUIT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2010			EXPERIENCE BAND 1989-2010		
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	69,371,993	7,175	0.0001	0.9999	100.00
0.5	67,787,617	15,055	0.0002	0.9998	99.99
1.5	64,710,837	134,986	0.0021	0.9979	99.97
2.5	59,803,035	12,399	0.0002	0.9998	99.76
3.5	56,535,979	16,849	0.0003	0.9997	99.74
4.5	53,052,525	30,388	0.0006	0.9994	99.71
5.5	50,420,301	9,474	0.0002	0.9998	99.65
6.5	45,130,754	10,208	0.0002	0.9998	99.63
7.5	42,949,575	16,458	0.0004	0.9996	99.61
8.5	41,154,125	15,095	0.0004	0.9996	99.57
9.5	39,019,816	48,872	0.0013	0.9987	99.54
10.5	35,776,823	27,800	0.0008	0.9992	99.41
11.5	33,233,635	23,379	0.0007	0.9993	99.33
12.5	30,152,035	46,533	0.0015	0.9985	99.26
13.5	26,552,004	27,301	0.0010	0.9990	99.11
14.5	23,986,916	46,986	0.0020	0.9980	99.01
15.5	20,405,445	47,975	0.0024	0.9976	98.81
16.5	16,067,717	39,212	0.0024	0.9976	98.58
17.5	13,593,803	38,028	0.0028	0.9972	98.34
18.5	10,963,447	42,201	0.0038	0.9962	98.07
19.5	9,774,259	77,673	0.0079	0.9921	97.69
20.5	8,610,406	48,599	0.0056	0.9944	96.91
21.5	7,844,983	30,462	0.0039	0.9961	96.37
22.5	6,714,929	20,255	0.0030	0.9970	95.99
23.5	6,143,394	14,956	0.0024	0.9976	95.70
24.5	5,439,637	14,769	0.0027	0.9973	95.47
25.5	4,811,979	21,515	0.0045	0.9955	95.21
26.5	3,838,193	12,758	0.0033	0.9967	94.78
27.5	3,480,974	3,831	0.0011	0.9989	94.47
28.5	3,098,307	11,536	0.0037	0.9963	94.37
29.5	2,727,074	4,884	0.0018	0.9982	94.01
30.5	2,357,242	11,197	0.0047	0.9953	93.85
31.5	1,960,335	9,687	0.0049	0.9951	93.40
32.5	1,630,878	13,142	0.0081	0.9919	92.94
33.5	1,288,158	29,643	0.0230	0.9770	92.19
34.5	1,076,475	62,087	0.0577	0.9423	90.07
35.5	804,946	69,501	0.0863	0.9137	84.87
36.5	537,560	50,806	0.0945	0.9055	77.54
37.5	356,786		0.0000	1.0000	70.22
38.5	375,393		0.0000	1.0000	70.22

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2010			EXPERIENCE BAND 1989-2010		
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	351,684		0.0000	1.0000	70.22
40.5	376,802	414	0.0011	0.9989	70.22
41.5	384,236	4,468	0.0116	0.9884	70.14
42.5	380,216		0.0000	1.0000	69.32
43.5	376,669	66	0.0002	0.9998	69.32
44.5	353,030	388	0.0011	0.9989	69.31
45.5	335,086	192	0.0006	0.9994	69.23
46.5	312,853	219	0.0007	0.9993	69.20
47.5	292,083		0.0000	1.0000	69.15
48.5	298,028	564	0.0019	0.9981	69.15
49.5	273,524	2,994	0.0109	0.9891	69.02
50.5	270,005		0.0000	1.0000	68.26
51.5	273,984		0.0000	1.0000	68.26
52.5	279,095	3,150	0.0113	0.9887	68.26
53.5	273,537		0.0000	1.0000	67.49
54.5	270,257	2,016	0.0075	0.9925	67.49
55.5	240,341		0.0000	1.0000	66.99
56.5	228,742	374	0.0016	0.9984	66.99
57.5	189,497	808	0.0043	0.9957	66.88
58.5	209,237		0.0000	1.0000	66.59
59.5	280,488		0.0000	1.0000	66.59
60.5	286,501		0.0000	1.0000	66.59
61.5	292,430		0.0000	1.0000	66.59
62.5	272,013		0.0000	1.0000	66.59
63.5	264,165	833	0.0032	0.9968	66.59
64.5	263,553	1,100	0.0042	0.9958	66.38
65.5	260,067		0.0000	1.0000	66.10
66.5	260,055		0.0000	1.0000	66.10
67.5	271,352		0.0000	1.0000	66.10
68.5	276,321	551	0.0020	0.9980	66.10
69.5	272,830		0.0000	1.0000	65.97
70.5	269,847	3,528	0.0131	0.9869	65.97
71.5	272,145	1,653	0.0061	0.9939	65.11
72.5	273,919	88	0.0003	0.9997	64.71
73.5	349,278		0.0000	1.0000	64.69
74.5	336,432		0.0000	1.0000	64.69
75.5	342,035		0.0000	1.0000	64.69
76.5	347,618		0.0000	1.0000	64.69
77.5	399,923		0.0000	1.0000	64.69
78.5	499,063	1,069	0.0021	0.9979	64.69

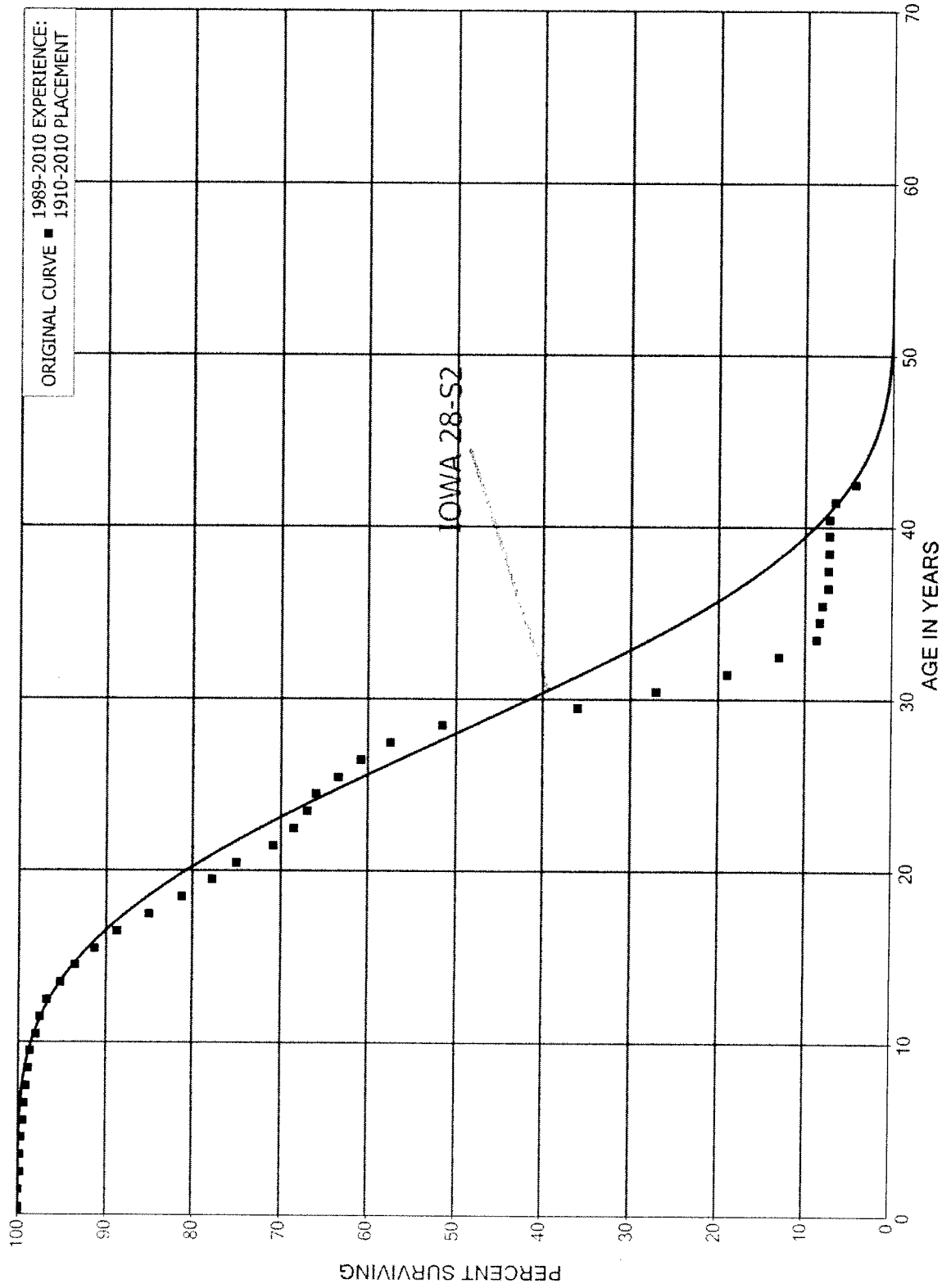
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2010			EXPERIENCE BAND 1989-2010			
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	618,254	2,591	0.0042	0.9958	64.56	
80.5	580,166	534	0.0009	0.9991	64.28	
81.5	584,218	556	0.0010	0.9990	64.23	
82.5	539,147	3,295	0.0061	0.9939	64.16	
83.5	514,008	3,764	0.0073	0.9927	63.77	
84.5	505,917	185	0.0004	0.9996	63.31	
85.5	505,731	3,510	0.0069	0.9931	63.28	
86.5	501,910		0.0000	1.0000	62.84	
87.5	500,901	1,299	0.0026	0.9974	62.84	
88.5	499,602	185	0.0004	0.9996	62.68	
89.5	493,469	2,183	0.0044	0.9956	62.66	
90.5	491,286	46	0.0001	0.9999	62.38	
91.5	491,240		0.0000	1.0000	62.37	
92.5	490,391	371	0.0008	0.9992	62.37	
93.5	484,180	1,277	0.0026	0.9974	62.33	
94.5	475,792	437	0.0009	0.9991	62.16	
95.5	392,792		0.0000	1.0000	62.11	
96.5	390,911		0.0000	1.0000	62.11	
97.5	385,308	3,841	0.0100	0.9900	62.11	
98.5	373,587	21,603	0.0578	0.9422	61.49	
99.5	300,956	11,181	0.0372	0.9628	57.93	
100.5	193,626	8,051	0.0416	0.9584	55.78	
101.5	64,691	16,057	0.2482	0.7518	53.46	
102.5	38,866	15,583	0.4009	0.5991	40.19	
103.5					24.08	

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2010			EXPERIENCE BAND 1989-2010		
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	118,207,223	3,636	0.0000	1.0000	100.00
0.5	113,881,068	116,050	0.0010	0.9990	100.00
1.5	107,266,571	123,625	0.0012	0.9988	99.90
2.5	100,321,707	94,014	0.0009	0.9991	99.78
3.5	94,429,171	101,808	0.0011	0.9989	99.69
4.5	88,919,069	148,224	0.0017	0.9983	99.58
5.5	85,362,725	113,645	0.0013	0.9987	99.41
6.5	80,255,222	182,494	0.0023	0.9977	99.28
7.5	78,764,915	178,585	0.0023	0.9977	99.05
8.5	78,170,231	188,806	0.0024	0.9976	98.83
9.5	77,639,003	489,421	0.0063	0.9937	98.59
10.5	75,631,779	373,904	0.0049	0.9951	97.97
11.5	71,325,417	525,775	0.0074	0.9926	97.49
12.5	67,172,491	1,081,786	0.0161	0.9839	96.77
13.5	61,464,890	1,076,318	0.0175	0.9825	95.21
14.5	55,676,987	1,317,068	0.0237	0.9763	93.54
15.5	48,147,453	1,358,044	0.0282	0.9718	91.33
16.5	39,860,020	1,639,561	0.0411	0.9589	88.75
17.5	32,778,188	1,452,905	0.0443	0.9557	85.10
18.5	26,680,874	1,140,818	0.0428	0.9572	81.33
19.5	22,745,886	822,932	0.0362	0.9638	77.85
20.5	19,265,031	1,079,661	0.0560	0.9440	75.04
21.5	16,201,366	538,913	0.0333	0.9667	70.83
22.5	15,709,816	340,565	0.0217	0.9783	68.47
23.5	13,579,744	199,227	0.0147	0.9853	66.99
24.5	11,071,959	436,112	0.0394	0.9606	66.01
25.5	7,612,709	302,652	0.0398	0.9602	63.41
26.5	5,203,315	286,104	0.0550	0.9450	60.89
27.5	3,366,599	355,677	0.1056	0.8944	57.54
28.5	1,814,242	547,879	0.3020	0.6980	51.46
29.5	1,053,225	258,227	0.2452	0.7548	35.92
30.5	794,997	237,697	0.2990	0.7010	27.11
31.5	568,479	181,288	0.3189	0.6811	19.01
32.5	411,661	137,640	0.3344	0.6656	12.95
33.5	283,636	12,635	0.0445	0.9555	8.62
34.5	309,008	10,196	0.0330	0.9670	8.23
35.5	361,287	30,562	0.0846	0.9154	7.96
36.5	379,129	1,040	0.0027	0.9973	7.29
37.5	377,452	4,612	0.0122	0.9878	7.27
38.5	380,331	762	0.0020	0.9980	7.18

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2010			EXPERIENCE BAND 1989-2010		
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	383,406	135	0.0004	0.9996	7.16
40.5	383,326	33,243	0.0867	0.9133	7.16
41.5	350,083	125,457	0.3584	0.6416	6.54
42.5	226,237	9,236	0.0408	0.9592	4.20
43.5	217,401	8,481	0.0390	0.9610	4.03
44.5	208,921	1,125	0.0054	0.9946	3.87
45.5	208,573		0.0000	1.0000	3.85
46.5	208,573	1,214	0.0058	0.9942	3.85
47.5	207,658	401	0.0019	0.9981	3.83
48.5	209,480	7,232	0.0345	0.9655	3.82
49.5	202,248		0.0000	1.0000	3.69
50.5	202,248	29,223	0.1445	0.8555	3.69
51.5	173,096	21,719	0.1255	0.8745	3.15
52.5	151,378	146,321	0.9666	0.0334	2.76
53.5	5,056	1,182	0.2338	0.7662	0.09
54.5	4,686	848	0.1809	0.8191	0.07
55.5	3,838	882	0.2298	0.7702	0.06
56.5	3,047	568	0.1865	0.8135	0.04
57.5	2,479	1,040	0.4195	0.5805	0.04
58.5	5,522		0.0000	1.0000	0.02
59.5	5,522	537	0.0972	0.9028	0.02
60.5	5,392	1,043	0.1935	0.8065	0.02
61.5	4,349	370	0.0851	0.9149	0.02
62.5	5,454	1,964	0.3601	0.6399	0.01
63.5	3,639	149	0.0409	0.9591	0.01
64.5	3,490	533	0.1528	0.8472	0.01
65.5	2,957	563	0.1904	0.8096	0.01
66.5	2,722	1,143	0.4201	0.5799	0.01
67.5	1,578	203	0.1286	0.8714	0.00
68.5	1,375	763	0.5551	0.4449	0.00
69.5	612	612	1.0000		0.00
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		

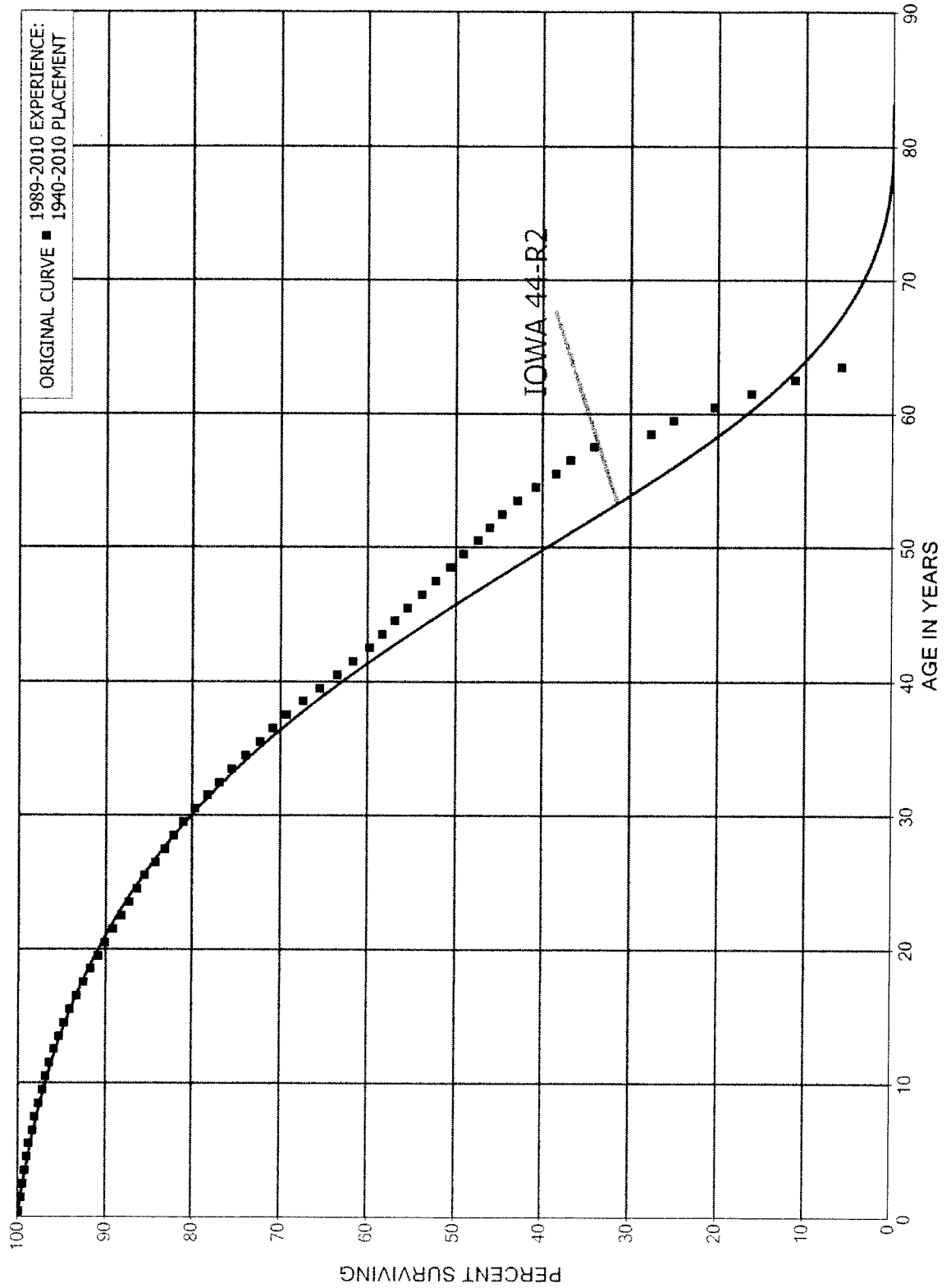
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2010			EXPERIENCE BAND 1989-2010		
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 LINE TRANSFORMERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2010			EXPERIENCE BAND 1989-2010		
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	131,547,906	172,271	0.0013	0.9987	100.00
0.5	122,825,833	330,235	0.0027	0.9973	99.87
1.5	112,810,990	256,897	0.0023	0.9977	99.60
2.5	106,735,258	188,008	0.0018	0.9982	99.37
3.5	98,069,592	253,323	0.0026	0.9974	99.20
4.5	92,739,170	229,261	0.0025	0.9975	98.94
5.5	90,464,632	341,914	0.0038	0.9962	98.70
6.5	87,755,568	263,831	0.0030	0.9970	98.32
7.5	87,239,851	341,810	0.0039	0.9961	98.03
8.5	87,201,689	379,496	0.0044	0.9956	97.65
9.5	88,129,276	307,478	0.0035	0.9965	97.22
10.5	88,457,016	396,042	0.0045	0.9955	96.88
11.5	87,723,043	518,166	0.0059	0.9941	96.45
12.5	86,085,097	500,732	0.0058	0.9942	95.88
13.5	84,087,308	528,655	0.0063	0.9937	95.32
14.5	80,881,065	558,951	0.0069	0.9931	94.72
15.5	71,732,138	592,110	0.0083	0.9917	94.07
16.5	67,850,567	607,433	0.0090	0.9910	93.29
17.5	64,385,218	545,851	0.0085	0.9915	92.45
18.5	60,778,140	539,509	0.0089	0.9911	91.67
19.5	57,767,802	521,112	0.0090	0.9910	90.86
20.5	55,070,224	557,866	0.0101	0.9899	90.04
21.5	52,363,110	536,093	0.0102	0.9898	89.13
22.5	50,817,753	554,106	0.0109	0.9891	88.21
23.5	48,588,238	462,044	0.0095	0.9905	87.25
24.5	44,962,320	457,814	0.0102	0.9898	86.42
25.5	41,030,204	596,068	0.0145	0.9855	85.54
26.5	36,473,342	493,822	0.0135	0.9865	84.30
27.5	32,909,787	407,736	0.0124	0.9876	83.16
28.5	30,764,624	401,616	0.0131	0.9869	82.13
29.5	27,982,883	450,797	0.0161	0.9839	81.05
30.5	25,602,515	465,476	0.0182	0.9818	79.75
31.5	22,438,445	386,732	0.0172	0.9828	78.30
32.5	19,797,181	372,680	0.0188	0.9812	76.95
33.5	17,632,884	374,589	0.0212	0.9788	75.50
34.5	15,657,865	335,450	0.0214	0.9786	73.90
35.5	13,803,451	281,571	0.0204	0.9796	72.31
36.5	12,320,704	271,738	0.0221	0.9779	70.84
37.5	10,970,219	300,530	0.0274	0.9726	69.28
38.5	10,078,710	286,405	0.0284	0.9716	67.38

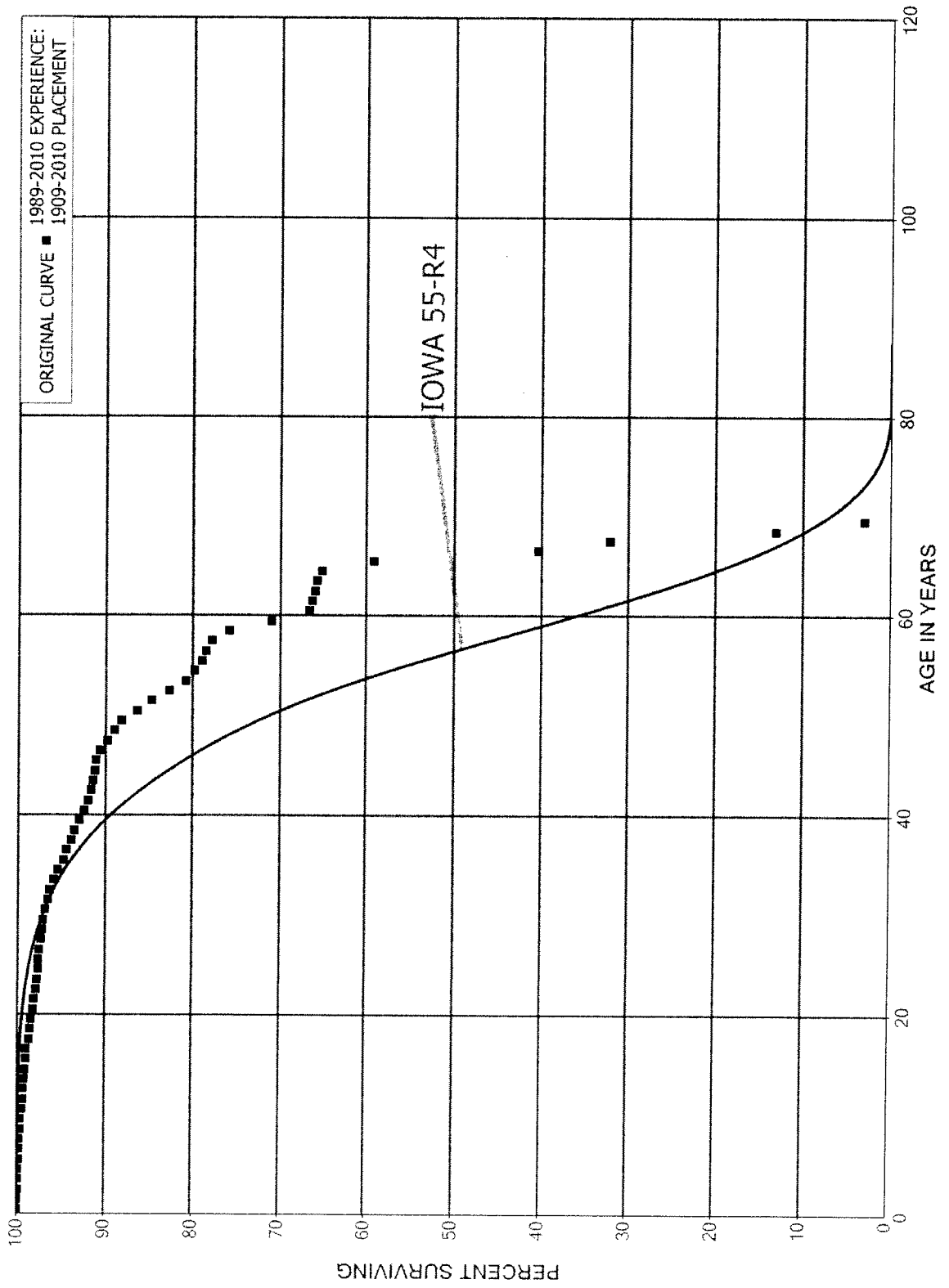
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2010			EXPERIENCE BAND 1989-2010		
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	9,127,421	272,499	0.0299	0.9701	65.46
40.5	8,792,951	252,844	0.0288	0.9712	63.51
41.5	8,672,112	262,443	0.0303	0.9697	61.68
42.5	8,149,596	200,741	0.0246	0.9754	59.82
43.5	7,603,555	183,056	0.0241	0.9759	58.34
44.5	7,207,752	176,856	0.0245	0.9755	56.94
45.5	6,899,400	205,263	0.0298	0.9702	55.54
46.5	6,515,388	191,665	0.0294	0.9706	53.89
47.5	6,169,449	196,100	0.0318	0.9682	52.30
48.5	5,794,808	180,181	0.0311	0.9689	50.64
49.5	5,392,087	187,840	0.0348	0.9652	49.07
50.5	4,940,366	139,193	0.0282	0.9718	47.36
51.5	4,430,324	138,197	0.0312	0.9688	46.02
52.5	3,996,440	161,155	0.0403	0.9597	44.59
53.5	3,448,665	165,725	0.0481	0.9519	42.79
54.5	2,913,903	170,973	0.0587	0.9413	40.73
55.5	2,351,667	101,579	0.0432	0.9568	38.34
56.5	1,963,192	143,112	0.0729	0.9271	36.69
57.5	1,601,094	301,013	0.1880	0.8120	34.01
58.5	1,116,492	104,634	0.0937	0.9063	27.62
59.5	799,701	148,108	0.1852	0.8148	25.03
60.5	472,076	98,522	0.2087	0.7913	20.39
61.5	322,837	98,469	0.3050	0.6950	16.14
62.5	109,342	52,706	0.4820	0.5180	11.22
63.5					5.81

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNTS 369.1, 369.2 AND 369.3 - UNDERGROUND AND OVERHEAD SERVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNTS 369.1, 369.2 AND 369.3 - UNDERGROUND AND OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2010

EXPERIENCE BAND 1989-2010

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	86,563,944	4,263	0.0000	1.0000	100.00
0.5	83,616,148	52,100	0.0006	0.9994	100.00
1.5	80,392,827	39,616	0.0005	0.9995	99.93
2.5	77,454,226	39,197	0.0005	0.9995	99.88
3.5	74,425,264	26,303	0.0004	0.9996	99.83
4.5	71,074,433	29,620	0.0004	0.9996	99.80
5.5	68,733,655	19,600	0.0003	0.9997	99.76
6.5	65,821,328	28,015	0.0004	0.9996	99.73
7.5	63,868,356	25,263	0.0004	0.9996	99.69
8.5	61,990,471	40,140	0.0006	0.9994	99.65
9.5	60,880,124	126,983	0.0021	0.9979	99.58
10.5	59,200,837	46,294	0.0008	0.9992	99.37
11.5	58,038,401	37,923	0.0007	0.9993	99.30
12.5	56,189,808	48,143	0.0009	0.9991	99.23
13.5	53,702,815	36,241	0.0007	0.9993	99.15
14.5	50,861,676	42,933	0.0008	0.9992	99.08
15.5	45,381,147	44,935	0.0010	0.9990	99.00
16.5	42,133,999	99,909	0.0024	0.9976	98.90
17.5	39,216,681	57,225	0.0015	0.9985	98.66
18.5	36,438,705	47,198	0.0013	0.9987	98.52
19.5	34,245,715	59,888	0.0017	0.9983	98.39
20.5	32,309,105	67,808	0.0021	0.9979	98.22
21.5	30,731,370	47,481	0.0015	0.9985	98.01
22.5	28,898,591	32,266	0.0011	0.9989	97.86
23.5	27,255,005	23,316	0.0009	0.9991	97.75
24.5	25,387,095	21,684	0.0009	0.9991	97.67
25.5	23,221,763	26,280	0.0011	0.9989	97.59
26.5	21,201,182	32,396	0.0015	0.9985	97.47
27.5	19,538,456	21,991	0.0011	0.9989	97.33
28.5	18,209,749	27,366	0.0015	0.9985	97.22
29.5	16,634,568	42,293	0.0025	0.9975	97.07
30.5	14,989,314	43,457	0.0029	0.9971	96.82
31.5	13,054,917	42,127	0.0032	0.9968	96.54
32.5	11,323,444	45,306	0.0040	0.9960	96.23
33.5	9,693,834	48,251	0.0050	0.9950	95.85
34.5	8,338,327	51,876	0.0062	0.9938	95.37
35.5	7,407,091	31,965	0.0043	0.9957	94.78
36.5	6,467,312	35,180	0.0054	0.9946	94.37
37.5	5,878,629	21,327	0.0036	0.9964	93.85
38.5	5,319,037	33,879	0.0064	0.9936	93.51

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNTS 369.1, 369.2 AND 369.3 - UNDERGROUND AND OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2010			EXPERIENCE BAND 1989-2010		
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	4,875,254	27,630	0.0057	0.9943	92.92
40.5	4,577,354	20,810	0.0045	0.9955	92.39
41.5	4,313,735	18,327	0.0042	0.9958	91.97
42.5	4,178,956	10,848	0.0026	0.9974	91.58
43.5	3,911,609	9,128	0.0023	0.9977	91.34
44.5	3,629,644	4,720	0.0013	0.9987	91.13
45.5	3,387,753	13,337	0.0039	0.9961	91.01
46.5	3,140,593	30,259	0.0096	0.9904	90.65
47.5	2,945,106	26,913	0.0091	0.9909	89.78
48.5	2,745,436	23,427	0.0085	0.9915	88.96
49.5	2,513,081	50,272	0.0200	0.9800	88.20
50.5	2,355,878	45,617	0.0194	0.9806	86.44
51.5	2,070,359	49,496	0.0239	0.9761	84.76
52.5	1,840,302	42,242	0.0230	0.9770	82.74
53.5	1,551,248	19,564	0.0126	0.9874	80.84
54.5	1,263,117	14,319	0.0113	0.9887	79.82
55.5	1,017,560	4,780	0.0047	0.9953	78.91
56.5	818,710	7,735	0.0094	0.9906	78.54
57.5	829,015	20,667	0.0249	0.9751	77.80
58.5	712,968	45,946	0.0644	0.9356	75.86
59.5	616,895	38,000	0.0616	0.9384	70.97
60.5	526,141	2,509	0.0048	0.9952	66.60
61.5	445,285	1,842	0.0041	0.9959	66.28
62.5	374,125	1,740	0.0047	0.9953	66.01
63.5	277,003	2,326	0.0084	0.9916	65.70
64.5	222,537	20,555	0.0924	0.9076	65.15
65.5	175,078	55,795	0.3187	0.6813	59.13
66.5	96,269	19,667	0.2043	0.7957	40.29
67.5	63,077	37,392	0.5928	0.4072	32.06
68.5	16,451	12,709	0.7725	0.2275	13.05
69.5	3,742		0.0000	1.0000	2.97
70.5	3,742		0.0000	1.0000	2.97
71.5	3,773	108	0.0286	0.9714	2.97
72.5	3,665	253	0.0691	0.9309	2.88
73.5	3,412	328	0.0962	0.9038	2.69
74.5	3,084	41	0.0133	0.9867	2.43
75.5	3,043	142	0.0468	0.9532	2.39
76.5	3,024	63	0.0207	0.9793	2.28
77.5	2,961		0.0000	1.0000	2.24
78.5	5,684	647	0.1139	0.8861	2.24

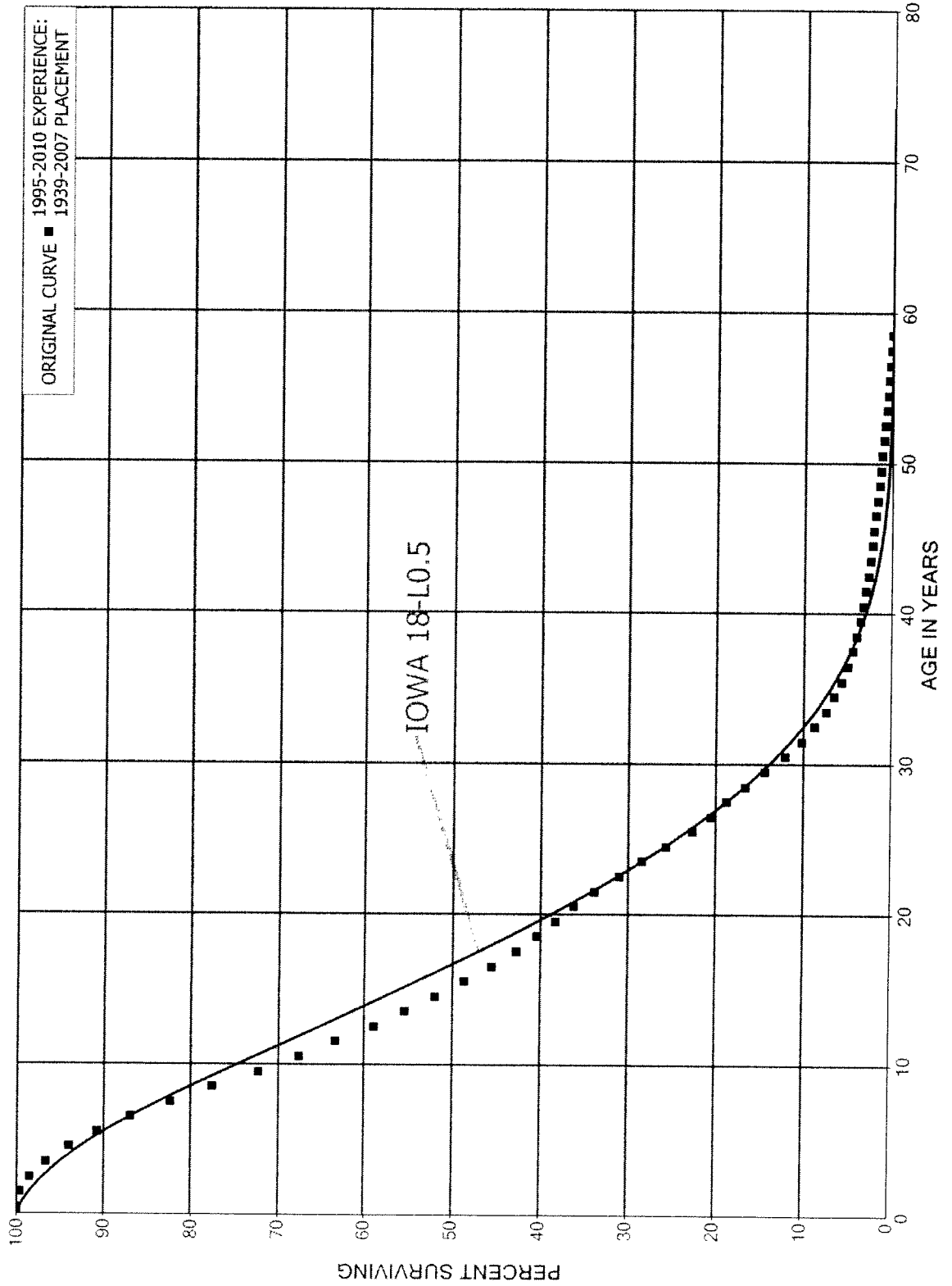
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNTS 369.1, 369.2 AND 369.3 - UNDERGROUND AND OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2010			EXPERIENCE BAND 1989-2010		
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	1.98
80.5	4,839	405	0.0836	0.9164	1.77
81.5	4,435		0.0000	1.0000	1.63
82.5	4,435	1,222	0.2756	0.7244	1.63
83.5	3,213		0.0000	1.0000	1.18
84.5	3,213	1,255	0.3905	0.6095	1.18
85.5	1,958	123	0.0629	0.9371	0.72
86.5	1,835	315	0.1719	0.8281	0.67
87.5	1,520		0.0000	1.0000	0.56
88.5	1,520		0.0000	1.0000	0.56
89.5	1,520	1,014	0.6674	0.3326	0.56
90.5	505	108	0.2139	0.7861	0.19
91.5	397	223	0.5613	0.4387	0.15
92.5	174	174	1.0000		0.06
93.5					

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 370.1 METERS - IDAHO STANDARD  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 370.1 METERS - IDAHO STANDARD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2007

EXPERIENCE BAND 1995-2010

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	265,954		0.0000	1.0000	100.00
0.5	315,117	1,118	0.0035	0.9965	100.00
1.5	374,885	4,146	0.0111	0.9889	99.65
2.5	430,644	8,479	0.0197	0.9803	98.54
3.5	487,851	13,650	0.0280	0.9720	96.60
4.5	542,154	18,308	0.0338	0.9662	93.90
5.5	581,314	23,869	0.0411	0.9589	90.73
6.5	610,759	32,162	0.0527	0.9473	87.00
7.5	645,683	37,788	0.0585	0.9415	82.42
8.5	720,138	49,184	0.0683	0.9317	77.60
9.5	887,680	56,967	0.0642	0.9358	72.30
10.5	998,487	63,566	0.0637	0.9363	67.66
11.5	1,160,999	79,758	0.0687	0.9313	63.35
12.5	1,381,044	83,686	0.0606	0.9394	59.00
13.5	1,446,880	89,372	0.0618	0.9382	55.42
14.5	1,477,120	95,656	0.0648	0.9352	52.00
15.5	1,583,554	102,027	0.0644	0.9356	48.63
16.5	1,710,629	103,104	0.0603	0.9397	45.50
17.5	1,857,473	101,987	0.0549	0.9451	42.76
18.5	1,967,836	104,306	0.0530	0.9470	40.41
19.5	2,032,532	113,270	0.0557	0.9443	38.27
20.5	2,080,897	134,983	0.0649	0.9351	36.14
21.5	2,068,514	173,409	0.0838	0.9162	33.79
22.5	2,030,901	168,099	0.0828	0.9172	30.96
23.5	1,981,397	193,272	0.0975	0.9025	28.40
24.5	1,860,353	218,001	0.1172	0.8828	25.63
25.5	1,737,104	161,519	0.0930	0.9070	22.62
26.5	1,648,172	144,592	0.0877	0.9123	20.52
27.5	1,569,899	177,840	0.1133	0.8867	18.72
28.5	1,477,297	195,615	0.1324	0.8676	16.60
29.5	1,349,129	215,981	0.1601	0.8399	14.40
30.5	1,194,846	189,906	0.1589	0.8411	12.10
31.5	1,081,339	158,852	0.1469	0.8531	10.17
32.5	1,010,407	146,559	0.1450	0.8550	8.68
33.5	950,240	121,011	0.1273	0.8727	7.42
34.5	924,753	123,210	0.1332	0.8668	6.47
35.5	903,230	111,400	0.1233	0.8767	5.61
36.5	836,911	86,213	0.1030	0.8970	4.92
37.5	817,713	93,992	0.1149	0.8851	4.41
38.5	815,878	82,131	0.1007	0.8993	3.91



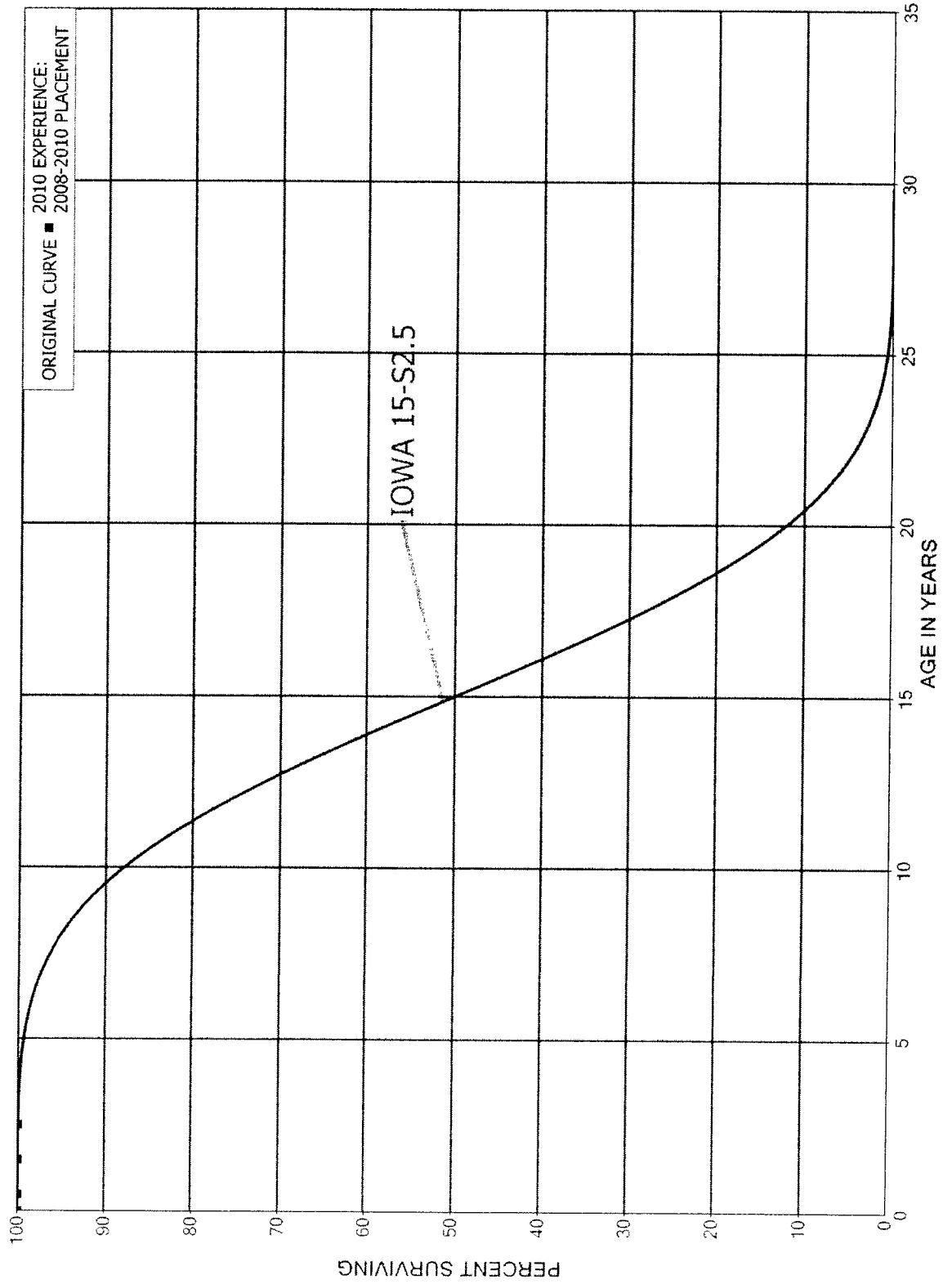
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 370.1 METERS - IDAHO STANDARD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2007			EXPERIENCE BAND 1995-2010		
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	903,014	80,445	0.0891	0.9109	3.51
40.5	941,015	85,276	0.0906	0.9094	3.20
41.5	975,429	83,393	0.0855	0.9145	2.91
42.5	989,551	84,457	0.0853	0.9147	2.66
43.5	1,036,785	91,930	0.0887	0.9113	2.43
44.5	997,533	93,206	0.0934	0.9066	2.22
45.5	935,997	95,620	0.1022	0.8978	2.01
46.5	919,010	102,423	0.1114	0.8886	1.81
47.5	844,048	90,090	0.1067	0.8933	1.60
48.5	754,928	74,564	0.0988	0.9012	1.43
49.5	680,364	77,035	0.1132	0.8868	1.29
50.5	603,329	85,083	0.1410	0.8590	1.15
51.5	518,281	91,910	0.1773	0.8227	0.98
52.5	426,663	90,546	0.2122	0.7878	0.81
53.5	337,038	78,942	0.2342	0.7658	0.64
54.5	258,989	71,412	0.2757	0.7243	0.49
55.5	187,604	55,924	0.2981	0.7019	0.35
56.5	131,680	43,058	0.3270	0.6730	0.25
57.5	88,622	32,629	0.3682	0.6318	0.17
58.5	55,993	22,636	0.4043	0.5957	0.11
59.5	33,357	16,040	0.4808	0.5192	0.06
60.5	17,318	11,605	0.6702	0.3298	0.03
61.5	5,712	4,254	0.7448	0.2552	0.01
62.5	1,458	588	0.4037	0.5963	0.00
63.5	869	158	0.1822	0.8178	0.00
64.5	711	148	0.2085	0.7915	0.00
65.5	563	148	0.2634	0.7366	0.00
66.5	414	146	0.3523	0.6477	0.00
67.5	268	128	0.4762	0.5238	0.00
68.5	141	79	0.5620	0.4380	0.00
69.5	62	60	0.9719	0.0281	0.00
70.5	2	2	1.0000		0.00
71.5					

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 370.2 METERS - IDAHO AMR  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



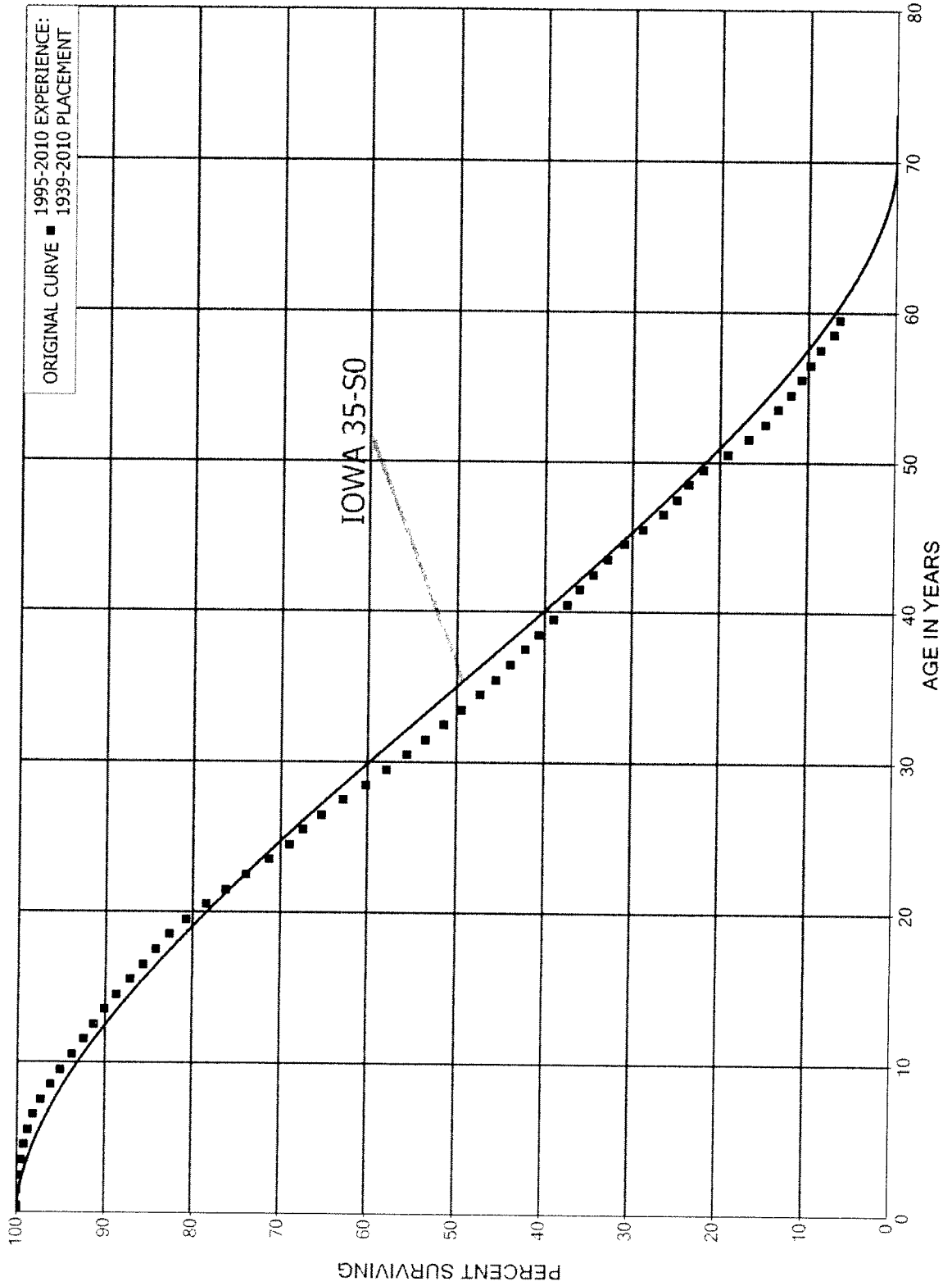
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 370.2 METERS - IDAHO AMR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2010			EXPERIENCE BAND 2010		
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	277,397		0.0000	1.0000	100.00
0.5	393,823		0.0000	1.0000	100.00
1.5	19,733,627		0.0000	1.0000	100.00
2.5					100.00

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 370.3 METERS - WASHINGTON STANDARD  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 370.3 METERS - WASHINGTON STANDARD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2010			EXPERIENCE BAND 1995-2010		
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	16,727,201		0.0000	1.0000	100.00
0.5	16,144,341	15,849	0.0010	0.9990	100.00
1.5	15,402,938	23,075	0.0015	0.9985	99.90
2.5	14,279,371	31,710	0.0022	0.9978	99.75
3.5	12,719,437	38,693	0.0030	0.9970	99.53
4.5	11,313,473	54,298	0.0048	0.9952	99.23
5.5	10,366,119	65,433	0.0063	0.9937	98.75
6.5	9,873,775	83,790	0.0085	0.9915	98.13
7.5	9,419,070	103,443	0.0110	0.9890	97.30
8.5	9,470,009	115,452	0.0122	0.9878	96.23
9.5	10,128,665	140,307	0.0139	0.9861	95.05
10.5	9,832,906	136,878	0.0139	0.9861	93.74
11.5	10,133,543	122,874	0.0121	0.9879	92.43
12.5	10,256,763	140,797	0.0137	0.9863	91.31
13.5	9,891,245	152,103	0.0154	0.9846	90.06
14.5	9,247,374	158,923	0.0172	0.9828	88.67
15.5	8,982,827	142,691	0.0159	0.9841	87.15
16.5	9,009,517	157,741	0.0175	0.9825	85.76
17.5	8,964,187	165,014	0.0184	0.9816	84.26
18.5	8,818,899	195,940	0.0222	0.9778	82.71
19.5	8,552,477	246,611	0.0288	0.9712	80.87
20.5	8,163,268	234,528	0.0287	0.9713	78.54
21.5	7,913,454	236,907	0.0299	0.9701	76.29
22.5	7,675,973	280,743	0.0366	0.9634	74.00
23.5	7,388,394	246,609	0.0334	0.9666	71.30
24.5	6,801,204	155,474	0.0229	0.9771	68.92
25.5	5,980,323	179,406	0.0300	0.9700	67.34
26.5	5,496,306	210,508	0.0383	0.9617	65.32
27.5	4,752,405	189,614	0.0399	0.9601	62.82
28.5	3,991,693	159,899	0.0401	0.9599	60.31
29.5	3,590,364	140,777	0.0392	0.9608	57.90
30.5	3,419,813	130,226	0.0381	0.9619	55.63
31.5	3,055,133	118,422	0.0388	0.9612	53.51
32.5	2,755,112	112,105	0.0407	0.9593	51.43
33.5	2,474,018	105,604	0.0427	0.9573	49.34
34.5	2,296,537	83,171	0.0362	0.9638	47.23
35.5	2,232,320	82,906	0.0371	0.9629	45.52
36.5	2,062,200	78,021	0.0378	0.9622	43.83
37.5	1,931,479	72,704	0.0376	0.9624	42.18
38.5	1,871,625	75,617	0.0404	0.9596	40.59

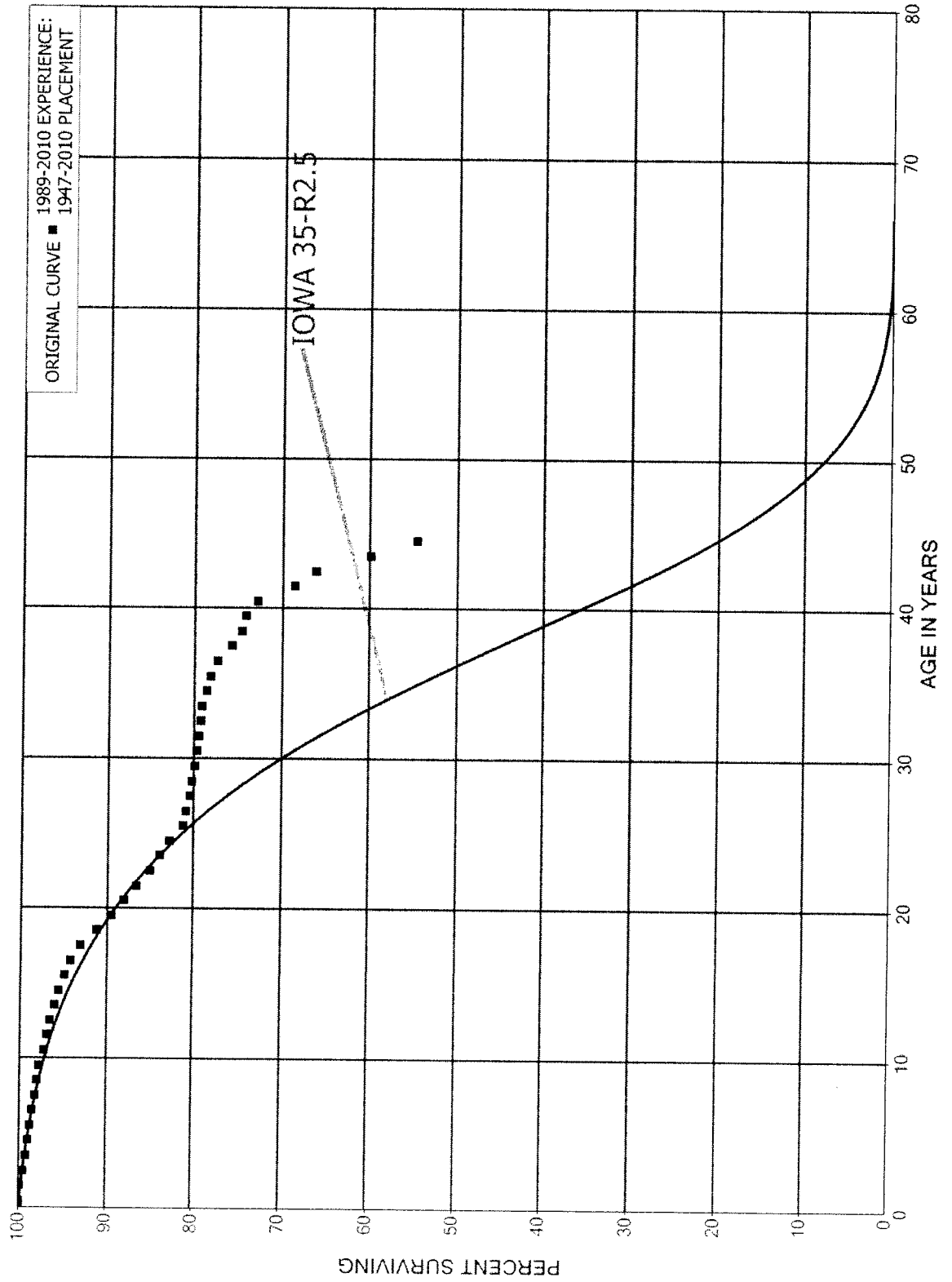
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 370.3 METERS - WASHINGTON STANDARD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2010			EXPERIENCE BAND 1995-2010		
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	1,926,842	77,270	0.0401	0.9599	38.95
40.5	1,909,677	73,627	0.0386	0.9614	37.39
41.5	1,853,670	78,422	0.0423	0.9577	35.94
42.5	1,760,761	89,340	0.0507	0.9493	34.42
43.5	1,668,349	91,435	0.0548	0.9452	32.68
44.5	1,531,131	106,742	0.0697	0.9303	30.89
45.5	1,388,783	113,128	0.0815	0.9185	28.73
46.5	1,264,534	76,458	0.0605	0.9395	26.39
47.5	1,137,843	58,759	0.0516	0.9484	24.80
48.5	1,016,512	73,674	0.0725	0.9275	23.52
49.5	884,587	112,932	0.1277	0.8723	21.81
50.5	705,489	87,226	0.1236	0.8764	19.03
51.5	550,956	62,097	0.1127	0.8873	16.67
52.5	459,971	44,205	0.0961	0.9039	14.80
53.5	386,746	41,648	0.1077	0.8923	13.37
54.5	299,359	30,422	0.1016	0.8984	11.93
55.5	188,850	16,593	0.0879	0.9121	10.72
56.5	133,951	16,407	0.1225	0.8775	9.78
57.5	83,401	15,082	0.1808	0.8192	8.58
58.5	52,288	4,695	0.0898	0.9102	7.03
59.5	27,429	855	0.0312	0.9688	6.40
60.5	19,222	1,224	0.0637	0.9363	6.20
61.5	13,861	638	0.0460	0.9540	5.80
62.5	3,800	163	0.0430	0.9570	5.54
63.5	712	88	0.1239	0.8761	5.30
64.5	546	123	0.2253	0.7747	4.64
65.5	423	65	0.1528	0.8472	3.60
66.5	359	26	0.0716	0.9284	3.05
67.5	330	67	0.2019	0.7981	2.83
68.5	242	60	0.2487	0.7513	2.26
69.5	118	56	0.4766	0.5234	1.70
70.5	3	2	0.5000	0.5000	0.89
71.5					0.44

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNTS 373.1, 373.2, 373.3 AND 373.4 - STREET LIGHTING AND SIGNAL SYSTEMS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNTS 373.1, 373.2, 373.3 AND 373.4 - STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2010

EXPERIENCE BAND 1989-2010

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	25,956,017		0.0000	1.0000	100.00
0.5	23,916,420	46,430	0.0019	0.9981	100.00
1.5	22,577,565	74,917	0.0033	0.9967	99.81
2.5	21,521,466	53,345	0.0025	0.9975	99.47
3.5	20,369,363	50,675	0.0025	0.9975	99.23
4.5	19,074,949	49,009	0.0026	0.9974	98.98
5.5	17,953,596	39,308	0.0022	0.9978	98.73
6.5	16,859,911	64,815	0.0038	0.9962	98.51
7.5	16,280,419	35,432	0.0022	0.9978	98.13
8.5	15,304,728	38,206	0.0025	0.9975	97.92
9.5	14,687,858	70,837	0.0048	0.9952	97.67
10.5	13,725,162	50,788	0.0037	0.9963	97.20
11.5	13,207,397	53,387	0.0040	0.9960	96.84
12.5	12,606,148	71,799	0.0057	0.9943	96.45
13.5	11,629,382	54,261	0.0047	0.9953	95.90
14.5	11,093,476	75,668	0.0068	0.9932	95.46
15.5	9,991,059	69,909	0.0070	0.9930	94.80
16.5	9,029,226	107,274	0.0119	0.9881	94.14
17.5	8,054,172	162,663	0.0202	0.9798	93.02
18.5	7,447,920	130,626	0.0175	0.9825	91.14
19.5	7,155,092	118,863	0.0166	0.9834	89.54
20.5	6,807,931	108,367	0.0159	0.9841	88.06
21.5	6,580,126	118,937	0.0181	0.9819	86.66
22.5	6,136,234	79,380	0.0129	0.9871	85.09
23.5	5,868,500	83,045	0.0142	0.9858	83.99
24.5	5,254,390	98,748	0.0188	0.9812	82.80
25.5	4,890,413	18,548	0.0038	0.9962	81.24
26.5	4,758,842	25,436	0.0053	0.9947	80.94
27.5	4,493,256	14,371	0.0032	0.9968	80.50
28.5	4,309,927	14,906	0.0035	0.9965	80.25
29.5	3,935,212	10,198	0.0026	0.9974	79.97
30.5	3,591,588	11,493	0.0032	0.9968	79.76
31.5	3,312,319	6,923	0.0021	0.9979	79.51
32.5	3,063,166	7,156	0.0023	0.9977	79.34
33.5	2,647,247	17,561	0.0066	0.9934	79.15
34.5	2,266,549	13,285	0.0059	0.9941	78.63
35.5	2,011,886	21,041	0.0105	0.9895	78.17
36.5	1,499,682	31,600	0.0211	0.9789	77.35
37.5	1,320,612	18,939	0.0143	0.9857	75.72
38.5	1,017,793	6,665	0.0065	0.9935	74.64



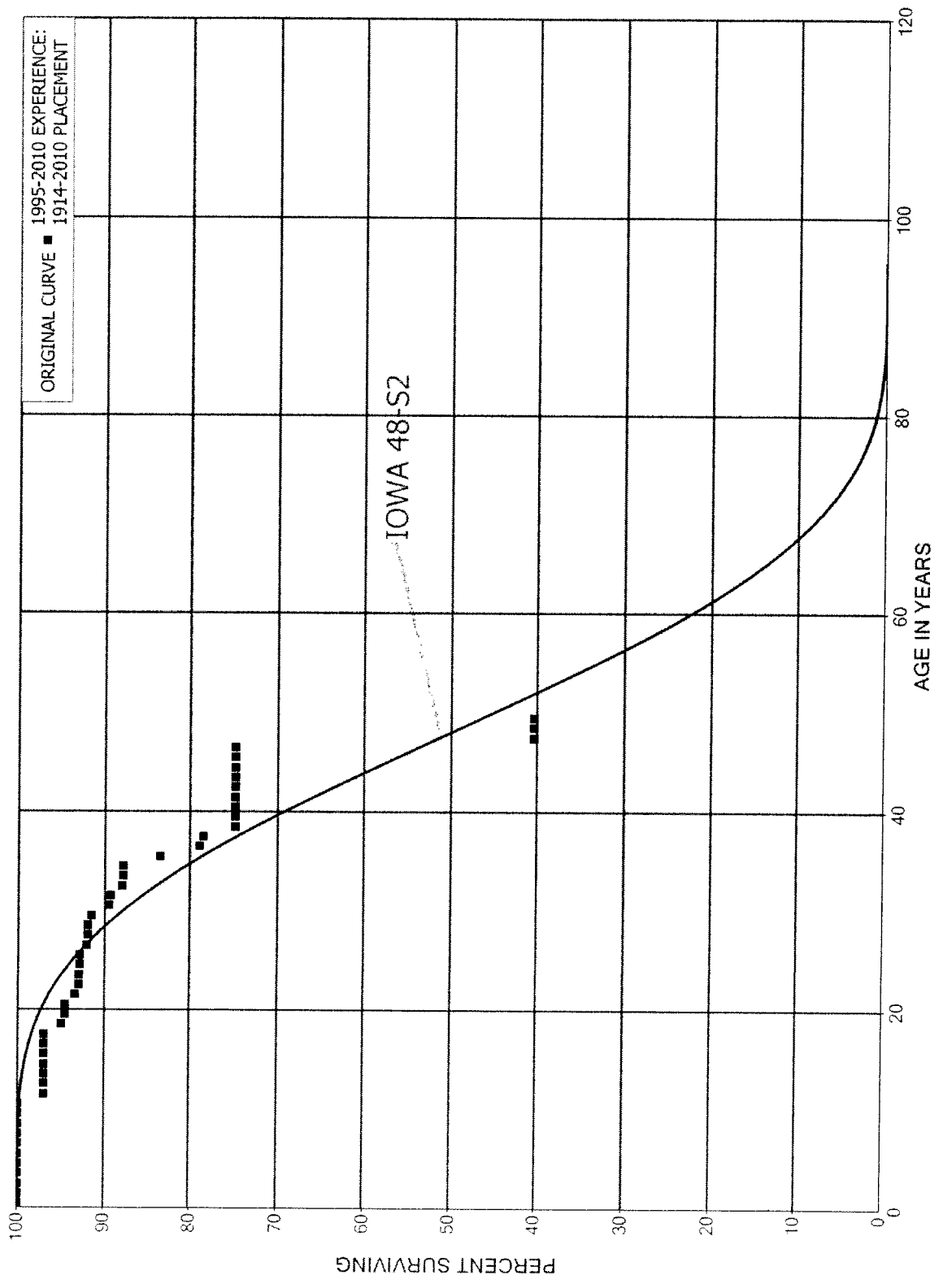
AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNTS 373.1, 373.2, 373.3 AND 373.4 - STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2010			EXPERIENCE BAND 1989-2010		
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	695,790	11,932	0.0171	0.9829	74.15
40.5	559,253	32,509	0.0581	0.9419	72.87
41.5	424,106	15,085	0.0356	0.9644	68.64
42.5	234,220	22,131	0.0945	0.9055	66.20
43.5	109,088	9,648	0.0884	0.9116	59.94
44.5	98,603	2,026	0.0205	0.9795	54.64
45.5	754		0.0000	1.0000	53.52
46.5	573	33	0.0578	0.9422	53.52
47.5	540	60	0.1105	0.8895	50.43
48.5	480		0.0000	1.0000	44.85
49.5	480		0.0000	1.0000	44.85
50.5	480		0.0000	1.0000	44.85
51.5	480		0.0000	1.0000	44.85
52.5	480	90	0.1875	0.8125	44.85
53.5	390	150	0.3846	0.6154	36.44
54.5	240	60	0.2500	0.7500	22.43
55.5	180	180	1.0000		16.82
56.5					

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2010			EXPERIENCE BAND 1995-2010		
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	2,121,642		0.0000	1.0000	100.00
0.5	2,033,569		0.0000	1.0000	100.00
1.5	781,711		0.0000	1.0000	100.00
2.5	787,765		0.0000	1.0000	100.00
3.5	747,879		0.0000	1.0000	100.00
4.5	712,861		0.0000	1.0000	100.00
5.5	682,694		0.0000	1.0000	100.00
6.5	679,016	471	0.0007	0.9993	100.00
7.5	936,548		0.0000	1.0000	99.93
8.5	1,004,838		0.0000	1.0000	99.93
9.5	1,063,447		0.0000	1.0000	99.93
10.5	972,740	29,356	0.0302	0.9698	99.93
11.5	903,958		0.0000	1.0000	96.91
12.5	688,429		0.0000	1.0000	96.91
13.5	767,056		0.0000	1.0000	96.91
14.5	765,424		0.0000	1.0000	96.91
15.5	792,526		0.0000	1.0000	96.91
16.5	834,350		0.0000	1.0000	96.91
17.5	827,714	16,343	0.0197	0.9803	96.91
18.5	782,857	3,810	0.0049	0.9951	95.00
19.5	795,545		0.0000	1.0000	94.54
20.5	1,097,537	13,439	0.0122	0.9878	94.54
21.5	1,088,818	5,322	0.0049	0.9951	93.38
22.5	1,098,798		0.0000	1.0000	92.93
23.5	869,765	413	0.0005	0.9995	92.93
24.5	1,027,020		0.0000	1.0000	92.88
25.5	981,471	8,525	0.0087	0.9913	92.88
26.5	972,889	1,105	0.0011	0.9989	92.07
27.5	905,046		0.0000	1.0000	91.97
28.5	905,321	4,348	0.0048	0.9952	91.97
29.5	848,181	19,168	0.0226	0.9774	91.53
30.5	819,160	1,886	0.0023	0.9977	89.46
31.5	788,803	11,077	0.0140	0.9860	89.25
32.5	640,121	1,129	0.0018	0.9982	88.00
33.5	647,576		0.0000	1.0000	87.84
34.5	643,742	31,718	0.0493	0.9507	87.84
35.5	595,526	32,611	0.0548	0.9452	83.52
36.5	253,997	1,290	0.0051	0.9949	78.94
37.5	248,714	11,753	0.0473	0.9527	78.54
38.5	232,482		0.0000	1.0000	74.83

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2010			EXPERIENCE BAND 1995-2010		
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	205,041		0.0000	1.0000	74.83
40.5	18,655		0.0000	1.0000	74.83
41.5	18,655		0.0000	1.0000	74.83
42.5	20,856		0.0000	1.0000	74.83
43.5	21,367		0.0000	1.0000	74.83
44.5	21,367		0.0000	1.0000	74.83
45.5	21,497		0.0000	1.0000	74.83
46.5	21,214	9,789	0.4614	0.5386	74.83
47.5	11,425		0.0000	1.0000	40.30
48.5	11,425		0.0000	1.0000	40.30
49.5	2,842	2,201	0.7744	0.2256	40.30
50.5	641	511	0.7974	0.2026	9.09
51.5	130		0.0000	1.0000	1.84
52.5	130		0.0000	1.0000	1.84
53.5	165		0.0000	1.0000	1.84
54.5	165		0.0000	1.0000	1.84
55.5	165		0.0000	1.0000	1.84
56.5	165		0.0000	1.0000	1.84
57.5	165		0.0000	1.0000	1.84
58.5	165		0.0000	1.0000	1.84
59.5	165		0.0000	1.0000	1.84
60.5	165		0.0000	1.0000	1.84
61.5	1,157		0.0000	1.0000	1.84
62.5	1,157		0.0000	1.0000	1.84
63.5	1,157		0.0000	1.0000	1.84
64.5	1,157		0.0000	1.0000	1.84
65.5	1,157		0.0000	1.0000	1.84
66.5	1,157		0.0000	1.0000	1.84
67.5	1,157		0.0000	1.0000	1.84
68.5	1,157		0.0000	1.0000	1.84
69.5	1,122		0.0000	1.0000	1.84
70.5	1,122		0.0000	1.0000	1.84
71.5	1,122		0.0000	1.0000	1.84
72.5	1,122		0.0000	1.0000	1.84
73.5	1,122		0.0000	1.0000	1.84
74.5	1,122		0.0000	1.0000	1.84
75.5	1,122		0.0000	1.0000	1.84
76.5	1,122		0.0000	1.0000	1.84
77.5					1.84
78.5					

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

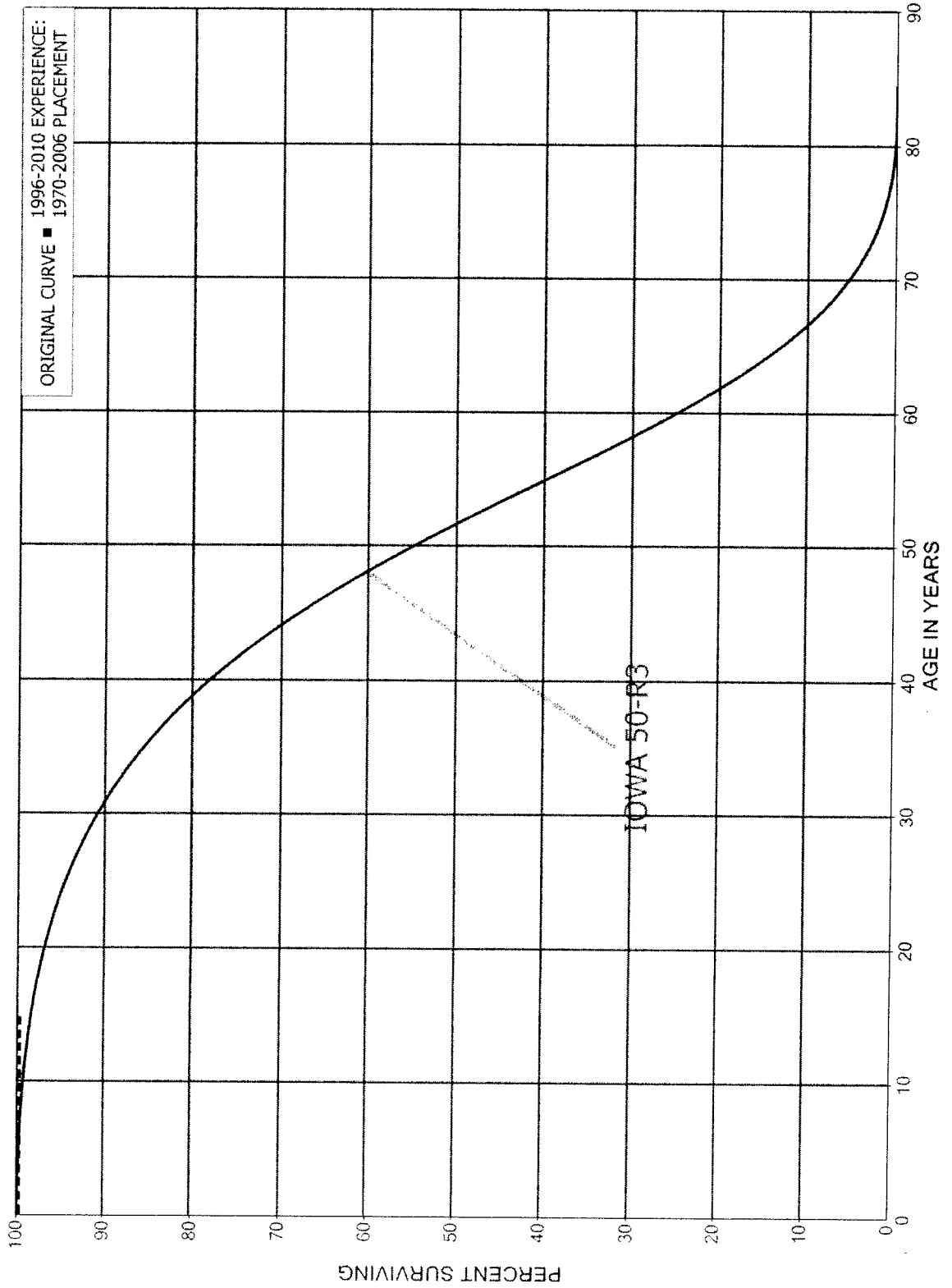
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2010			EXPERIENCE BAND 1995-2010		
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	38		0.0000		
81.5	38		0.0000		
82.5	38		0.0000		
83.5	38		0.0000		
84.5	38		0.0000		
85.5	38		0.0000		
86.5	38		0.0000		
87.5	38		0.0000		
88.5	38	38	1.0000		
89.5					

III-166

GAS PLANT

AVISTA CORPORATION - GAS PLANT  
 ACCOUNT 350.2 RIGHTS OF WAY  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - GAS PLANT

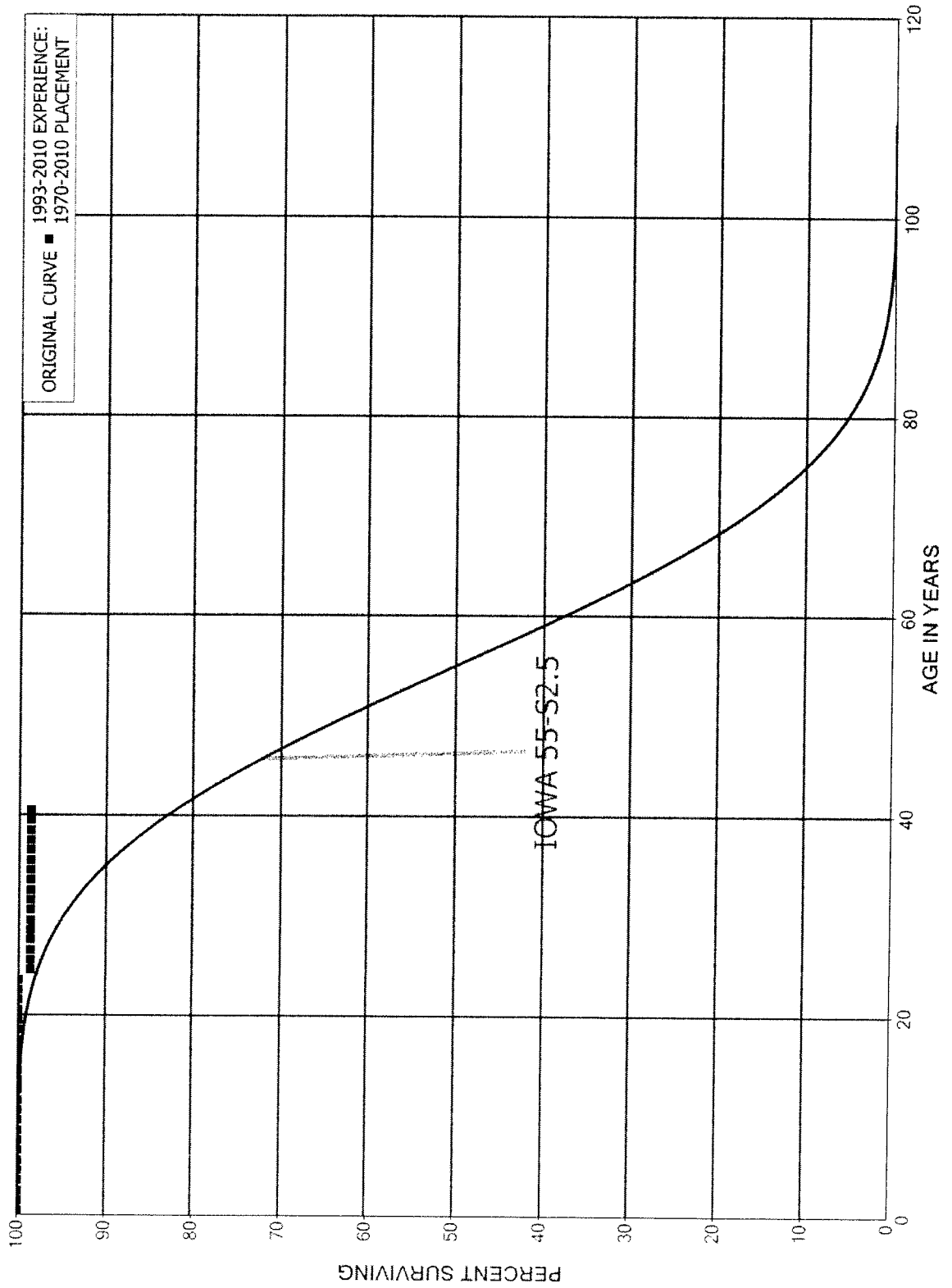
ACCOUNT 350.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2006			EXPERIENCE BAND 1996-2010		
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	40,771		0.0000	1.0000	100.00
0.5	40,771		0.0000	1.0000	100.00
1.5	40,771		0.0000	1.0000	100.00
2.5	40,771		0.0000	1.0000	100.00
3.5	40,771		0.0000	1.0000	100.00
4.5	4,833		0.0000	1.0000	100.00
5.5	4,833		0.0000	1.0000	100.00
6.5	4,833		0.0000	1.0000	100.00
7.5	4,833		0.0000	1.0000	100.00
8.5	4,833		0.0000	1.0000	100.00
9.5	4,833		0.0000	1.0000	100.00
10.5	4,833		0.0000	1.0000	100.00
11.5	4,833		0.0000	1.0000	100.00
12.5	4,833		0.0000	1.0000	100.00
13.5	4,833		0.0000	1.0000	100.00
14.5					100.00
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5	2,827		0.0000		
23.5	2,827		0.0000		
24.5	2,827		0.0000		
25.5	19,041		0.0000		
26.5	19,041		0.0000		
27.5	19,041		0.0000		
28.5	19,041		0.0000		
29.5	19,041		0.0000		
30.5	19,041		0.0000		
31.5	19,041		0.0000		
32.5	19,041		0.0000		
33.5	19,041		0.0000		
34.5	19,041		0.0000		
35.5	19,041		0.0000		
36.5	19,041		0.0000		
37.5	16,214		0.0000		
38.5	16,214		0.0000		
39.5	16,214		0.0000		
40.5					



AVISTA CORPORATION - GAS PLANT  
 ACCOUNTS 351.1, 351.2, 351.3, 351.4 AND 351.41 - STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



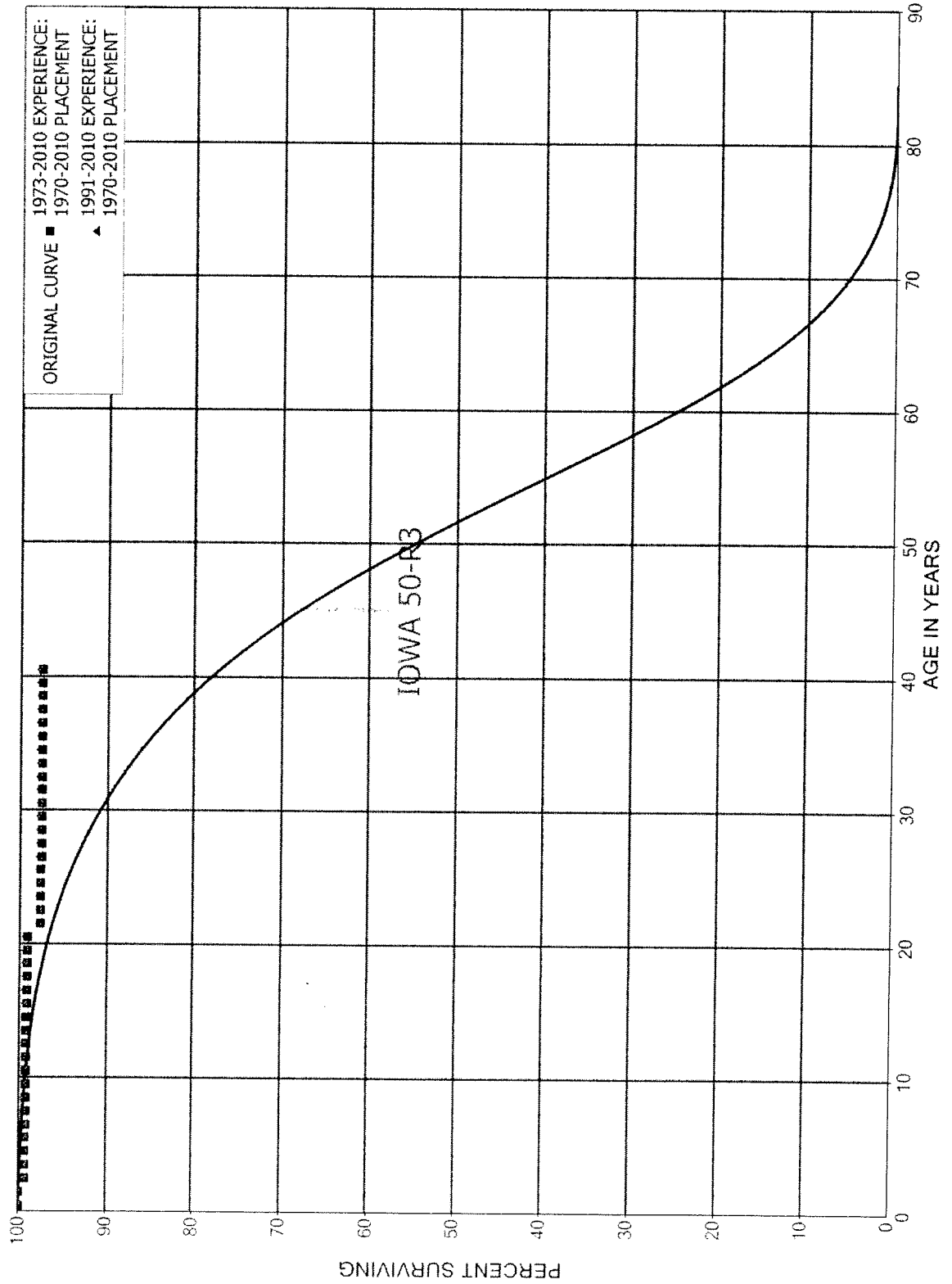
AVISTA CORPORATION - GAS PLANT

ACCOUNTS 351.1, 351.2, 351.3, 351.4 AND 351.41 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2010			EXPERIENCE BAND 1993-2010		
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	300,713		0.0000	1.0000	100.00
0.5	304,651		0.0000	1.0000	100.00
1.5	131,059		0.0000	1.0000	100.00
2.5	126,662		0.0000	1.0000	100.00
3.5	482,687		0.0000	1.0000	100.00
4.5	470,626		0.0000	1.0000	100.00
5.5	496,879		0.0000	1.0000	100.00
6.5	496,879		0.0000	1.0000	100.00
7.5	494,947		0.0000	1.0000	100.00
8.5	520,592		0.0000	1.0000	100.00
9.5	560,438		0.0000	1.0000	100.00
10.5	560,438		0.0000	1.0000	100.00
11.5	682,704		0.0000	1.0000	100.00
12.5	720,703		0.0000	1.0000	100.00
13.5	727,328		0.0000	1.0000	100.00
14.5	771,943		0.0000	1.0000	100.00
15.5	780,134		0.0000	1.0000	100.00
16.5	842,388		0.0000	1.0000	100.00
17.5	957,288		0.0000	1.0000	100.00
18.5	942,808		0.0000	1.0000	100.00
19.5	942,701		0.0000	1.0000	100.00
20.5	942,563		0.0000	1.0000	100.00
21.5	539,970		0.0000	1.0000	100.00
22.5	601,265		0.0000	1.0000	100.00
23.5	575,012	8,191	0.0142	0.9858	100.00
24.5	566,820		0.0000	1.0000	98.58
25.5	566,820		0.0000	1.0000	98.58
26.5	541,175		0.0000	1.0000	98.58
27.5	501,329		0.0000	1.0000	98.58
28.5	501,329		0.0000	1.0000	98.58
29.5	379,064		0.0000	1.0000	98.58
30.5	341,064		0.0000	1.0000	98.58
31.5	334,439		0.0000	1.0000	98.58
32.5	289,824		0.0000	1.0000	98.58
33.5	289,824		0.0000	1.0000	98.58
34.5	227,570		0.0000	1.0000	98.58
35.5	63,596		0.0000	1.0000	98.58
36.5	63,596		0.0000	1.0000	98.58
37.5	63,596		0.0000	1.0000	98.58
38.5	63,596		0.0000	1.0000	98.58
39.5	61,294		0.0000	1.0000	98.58
40.5					98.58

AVISTA CORPORATION - GAS PLANT  
 ACCOUNT 352 STORAGE WELLS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - GAS PLANT

ACCOUNT 352 STORAGE WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2010			EXPERIENCE BAND 1973-2010		
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	6,586,231		0.0000	1.0000	100.00
0.5	6,761,333		0.0000	1.0000	100.00
1.5	6,771,024	45,604	0.0067	0.9933	100.00
2.5	5,961,827	3,229	0.0005	0.9995	99.33
3.5	5,929,005		0.0000	1.0000	99.27
4.5	5,849,746		0.0000	1.0000	99.27
5.5	5,784,489	5,219	0.0009	0.9991	99.27
6.5	5,778,323		0.0000	1.0000	99.18
7.5	5,592,202		0.0000	1.0000	99.18
8.5	5,592,202		0.0000	1.0000	99.18
9.5	5,575,073		0.0000	1.0000	99.18
10.5	5,573,943	2,570	0.0005	0.9995	99.18
11.5	5,571,373	528	0.0001	0.9999	99.14
12.5	5,520,150		0.0000	1.0000	99.13
13.5	5,142,828		0.0000	1.0000	99.13
14.5	4,667,061	638	0.0001	0.9999	99.13
15.5	4,030,551		0.0000	1.0000	99.11
16.5	3,956,800		0.0000	1.0000	99.11
17.5	3,876,944		0.0000	1.0000	99.11
18.5	3,868,504		0.0000	1.0000	99.11
19.5	3,867,141		0.0000	1.0000	99.11
20.5	3,867,141	59,987	0.0155	0.9845	99.11
21.5	3,804,784		0.0000	1.0000	97.58
22.5	3,804,784		0.0000	1.0000	97.58
23.5	3,804,784		0.0000	1.0000	97.58
24.5	3,804,784		0.0000	1.0000	97.58
25.5	3,804,784	942	0.0002	0.9998	97.58
26.5	3,795,416		0.0000	1.0000	97.55
27.5	3,795,416	705	0.0002	0.9998	97.55
28.5	3,768,575		0.0000	1.0000	97.53
29.5	3,767,578		0.0000	1.0000	97.53
30.5	3,767,578		0.0000	1.0000	97.53
31.5	3,752,816		0.0000	1.0000	97.53
32.5	3,699,971		0.0000	1.0000	97.53
33.5	3,657,809		0.0000	1.0000	97.53
34.5	3,323,722		0.0000	1.0000	97.53
35.5	2,827,278		0.0000	1.0000	97.53
36.5	2,591,881		0.0000	1.0000	97.53
37.5	2,547,634		0.0000	1.0000	97.53
38.5	2,315,963		0.0000	1.0000	97.53
39.5	2,283,513		0.0000	1.0000	97.53
40.5					97.53

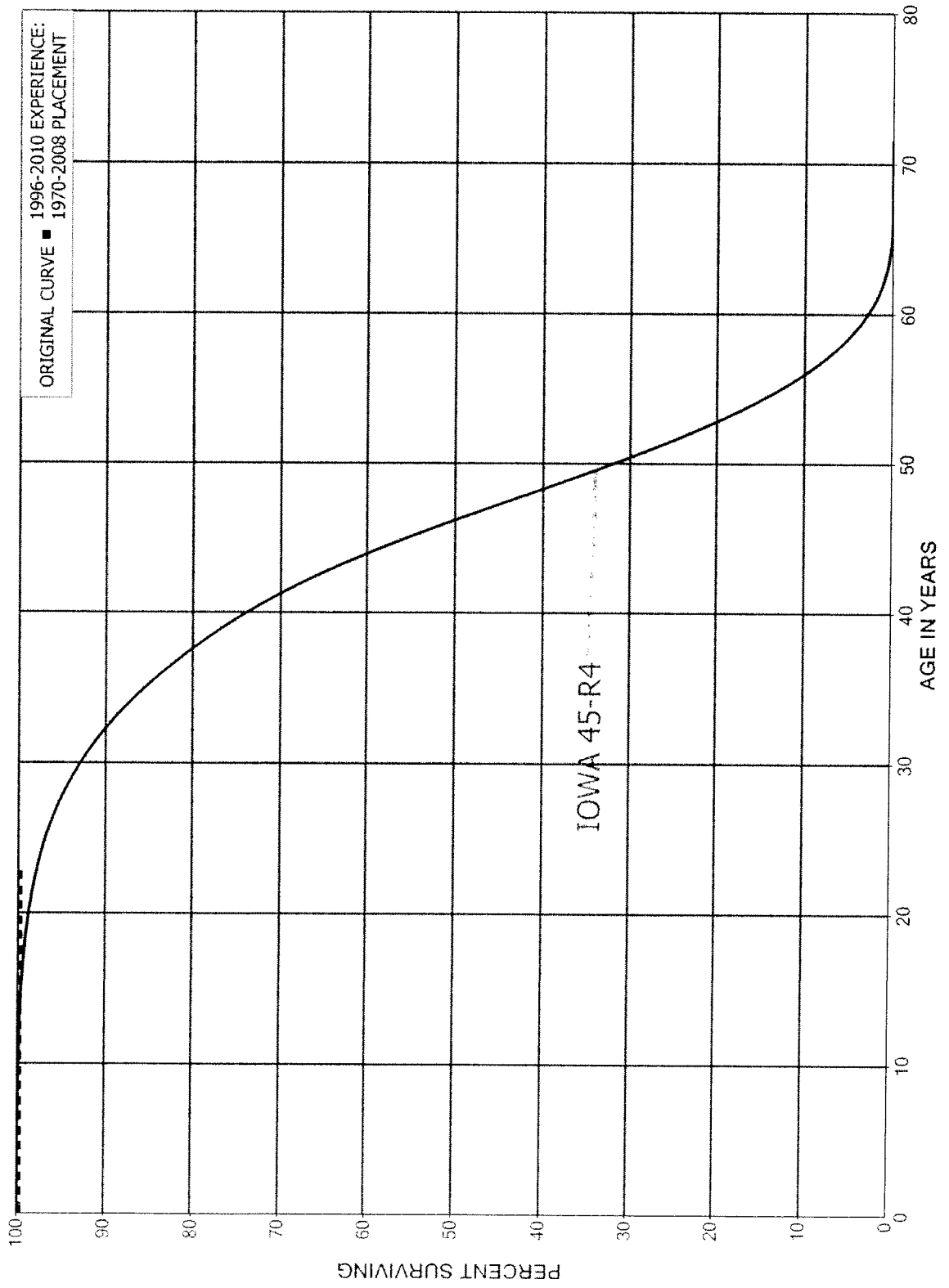
AVISTA CORPORATION - GAS PLANT

ACCOUNT 352 STORAGE WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2010			EXPERIENCE BAND 1991-2010		
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	5,258,406		0.0000	1.0000	100.00
0.5	5,201,838		0.0000	1.0000	100.00
1.5	5,178,945	43,100	0.0083	0.9917	100.00
2.5	2,084,872		0.0000	1.0000	99.17
3.5	2,055,279		0.0000	1.0000	99.17
4.5	1,976,020		0.0000	1.0000	99.17
5.5	1,910,763		0.0000	1.0000	99.17
6.5	1,918,241		0.0000	1.0000	99.17
7.5	1,732,121		0.0000	1.0000	99.17
8.5	1,758,257		0.0000	1.0000	99.17
9.5	1,742,292		0.0000	1.0000	99.17
10.5	1,801,149	167	0.0001	0.9999	99.17
11.5	1,815,744		0.0000	1.0000	99.16
12.5	1,818,836		0.0000	1.0000	99.16
13.5	1,483,676		0.0000	1.0000	99.16
14.5	1,342,700		0.0000	1.0000	99.16
15.5	1,203,273		0.0000	1.0000	99.16
16.5	1,364,919		0.0000	1.0000	99.16
17.5	1,329,310		0.0000	1.0000	99.16
18.5	1,552,541		0.0000	1.0000	99.16
19.5	1,583,629		0.0000	1.0000	99.16
20.5	3,867,141	59,987	0.0155	0.9845	99.16
21.5	3,804,784		0.0000	1.0000	97.62
22.5	3,804,784		0.0000	1.0000	97.62
23.5	3,804,784		0.0000	1.0000	97.62
24.5	3,804,784		0.0000	1.0000	97.62
25.5	3,804,784	942	0.0002	0.9998	97.62
26.5	3,795,416		0.0000	1.0000	97.60
27.5	3,795,416	705	0.0002	0.9998	97.60
28.5	3,768,575		0.0000	1.0000	97.58
29.5	3,767,578		0.0000	1.0000	97.58
30.5	3,767,578		0.0000	1.0000	97.58
31.5	3,752,816		0.0000	1.0000	97.58
32.5	3,699,971		0.0000	1.0000	97.58
33.5	3,657,809		0.0000	1.0000	97.58
34.5	3,323,722		0.0000	1.0000	97.58
35.5	2,827,278		0.0000	1.0000	97.58
36.5	2,591,881		0.0000	1.0000	97.58
37.5	2,547,634		0.0000	1.0000	97.58
38.5	2,315,963		0.0000	1.0000	97.58
39.5	2,283,513		0.0000	1.0000	97.58
40.5					97.58

AVISTA CORPORATION - GAS PLANT  
 ACCOUNT 352.2 RESERVOIRS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



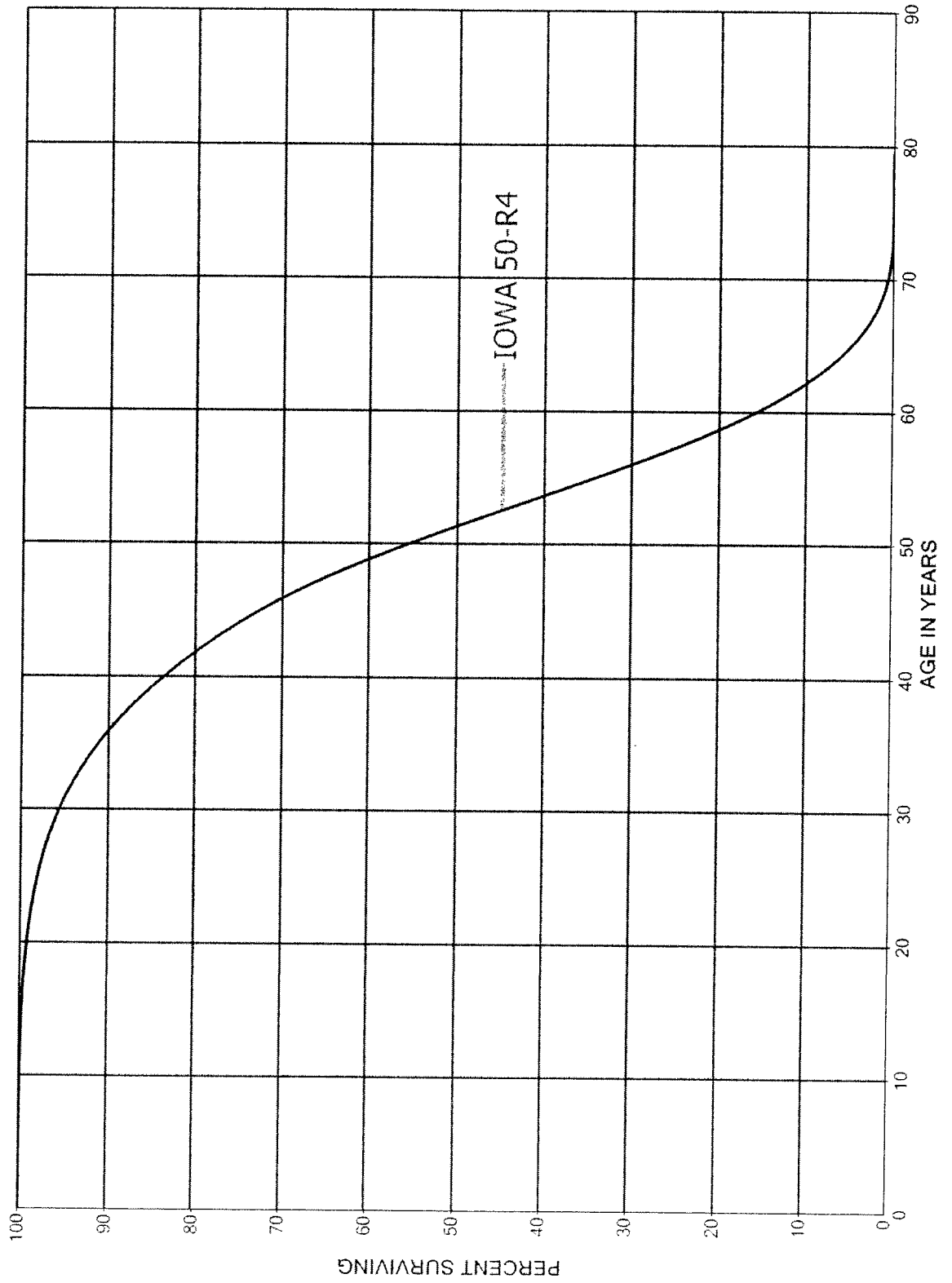
AVISTA CORPORATION - GAS PLANT

ACCOUNT 352.2 RESERVOIRS

ORIGINAL LIFE TABLE

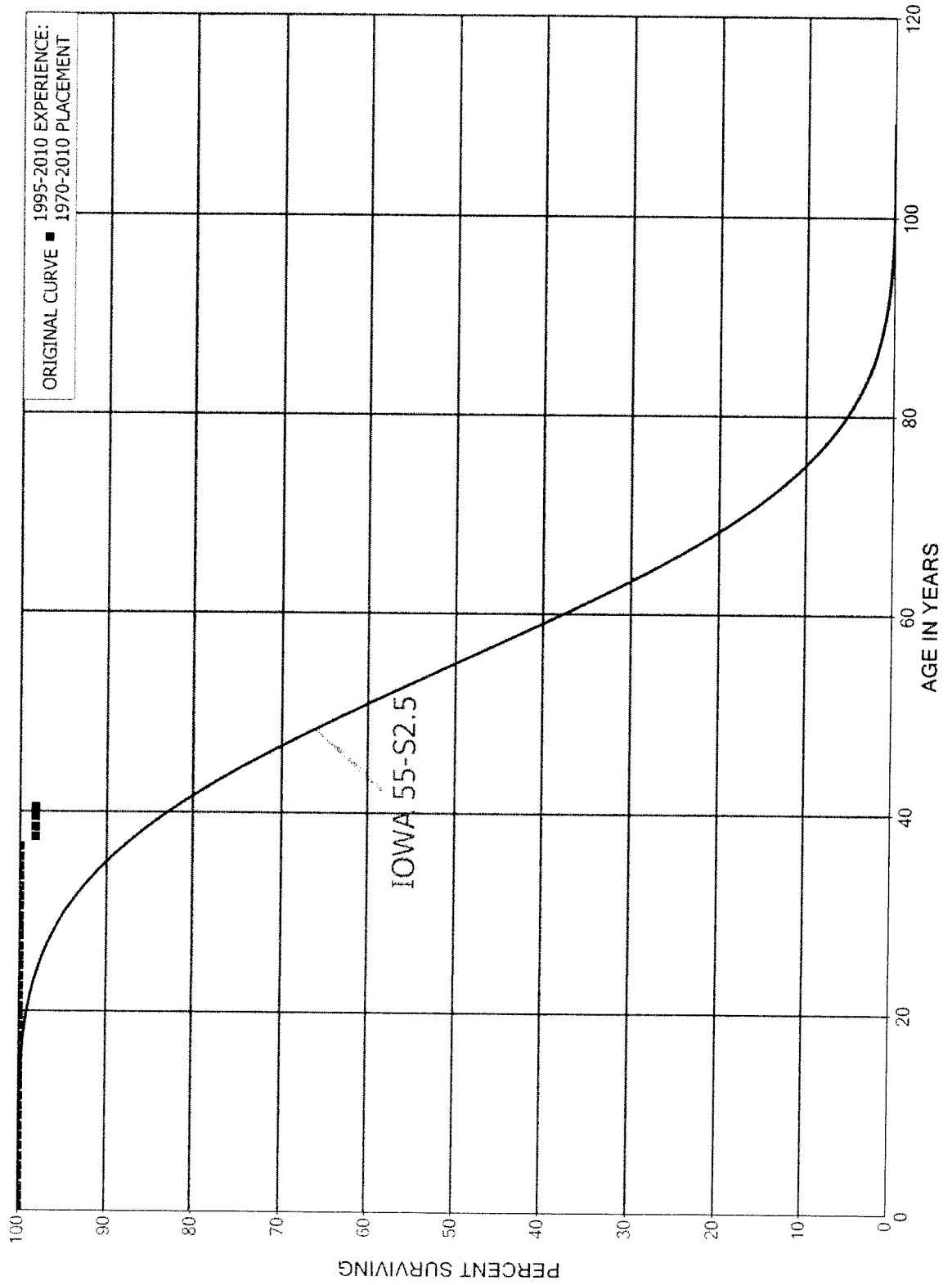
PLACEMENT BAND 1970-2008			EXPERIENCE BAND 1996-2010		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	188,810		0.0000	1.0000	100.00
0.5	188,810		0.0000	1.0000	100.00
1.5	200,943		0.0000	1.0000	100.00
2.5	177,444		0.0000	1.0000	100.00
3.5	166,482		0.0000	1.0000	100.00
4.5	166,482		0.0000	1.0000	100.00
5.5	166,482		0.0000	1.0000	100.00
6.5	166,482		0.0000	1.0000	100.00
7.5	203,330		0.0000	1.0000	100.00
8.5	147,145		0.0000	1.0000	100.00
9.5	147,145		0.0000	1.0000	100.00
10.5	72,772		0.0000	1.0000	100.00
11.5	72,772		0.0000	1.0000	100.00
12.5	72,772		0.0000	1.0000	100.00
13.5	56,369		0.0000	1.0000	100.00
14.5	56,369		0.0000	1.0000	100.00
15.5	56,369		0.0000	1.0000	100.00
16.5	44,236		0.0000	1.0000	100.00
17.5	36,848		0.0000	1.0000	100.00
18.5	36,848		0.0000	1.0000	100.00
19.5	36,848		0.0000	1.0000	100.00
20.5	36,848		0.0000	1.0000	100.00
21.5	36,848		0.0000	1.0000	100.00
22.5					100.00
23.5					
24.5					
25.5	12,988		0.0000		
26.5	12,988		0.0000		
27.5	12,988		0.0000		
28.5	12,988		0.0000		
29.5	12,988		0.0000		
30.5	12,988	12,988	1.0000		
31.5					

AVISTA CORPORATION - GAS PLANT  
 ACCOUNT 352.3 NON-RECOVERABLE GAS  
 SMOOTH SURVIVOR CURVE





AVISTA CORPORATION - GAS PLANT  
 ACCOUNT 353 LINES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - GAS PLANT

ACCOUNT 353 LINES

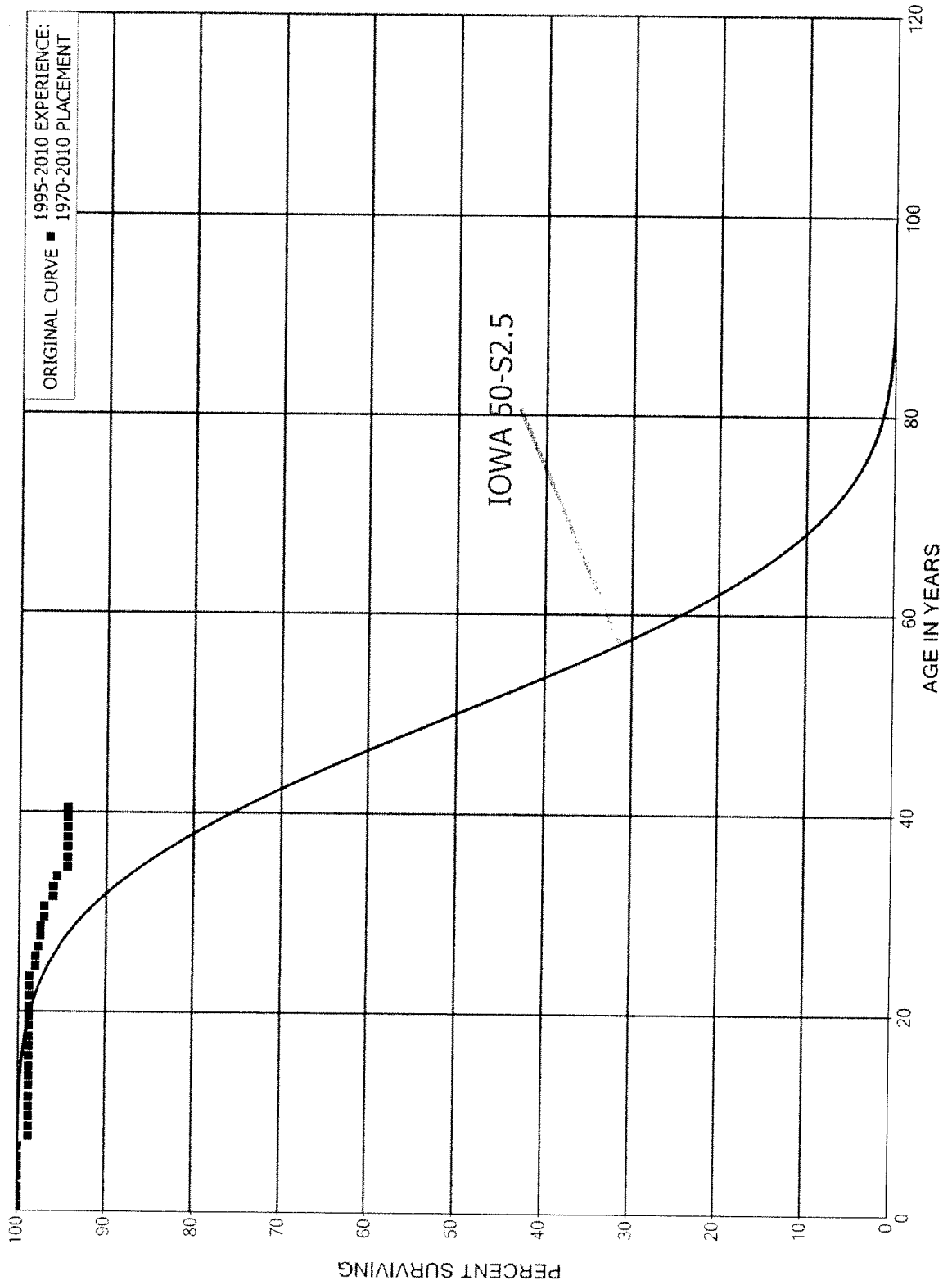
ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2010

EXPERIENCE BAND 1995-2010

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	495,614		0.0000	1.0000	100.00
0.5	506,841		0.0000	1.0000	100.00
1.5	471,330		0.0000	1.0000	100.00
2.5	226,704		0.0000	1.0000	100.00
3.5	244,991		0.0000	1.0000	100.00
4.5	265,269		0.0000	1.0000	100.00
5.5	536,521		0.0000	1.0000	100.00
6.5	536,521		0.0000	1.0000	100.00
7.5	536,521		0.0000	1.0000	100.00
8.5	512,111		0.0000	1.0000	100.00
9.5	512,111		0.0000	1.0000	100.00
10.5	512,111		0.0000	1.0000	100.00
11.5	512,111		0.0000	1.0000	100.00
12.5	512,111		0.0000	1.0000	100.00
13.5	510,225		0.0000	1.0000	100.00
14.5	444,913		0.0000	1.0000	100.00
15.5	329,009		0.0000	1.0000	100.00
16.5	313,696		0.0000	1.0000	100.00
17.5	313,696		0.0000	1.0000	100.00
18.5	313,504		0.0000	1.0000	100.00
19.5	318,864		0.0000	1.0000	100.00
20.5	298,586		0.0000	1.0000	100.00
21.5	27,534		0.0000	1.0000	100.00
22.5	48,874		0.0000	1.0000	100.00
23.5	65,039		0.0000	1.0000	100.00
24.5	286,901		0.0000	1.0000	100.00
25.5	286,901		0.0000	1.0000	100.00
26.5	286,901		0.0000	1.0000	100.00
27.5	286,901		0.0000	1.0000	100.00
28.5	286,901		0.0000	1.0000	100.00
29.5	286,901		0.0000	1.0000	100.00
30.5	286,901		0.0000	1.0000	100.00
31.5	286,901		0.0000	1.0000	100.00
32.5	286,901		0.0000	1.0000	100.00
33.5	286,901		0.0000	1.0000	100.00
34.5	284,080		0.0000	1.0000	100.00
35.5	259,568		0.0000	1.0000	100.00
36.5	259,568	4,743	0.0183	0.9817	100.00
37.5	254,624		0.0000	1.0000	98.17
38.5	233,284		0.0000	1.0000	98.17
39.5	217,119		0.0000	1.0000	98.17
40.5					98.17

AVISTA CORPORATION - GAS PLANT  
 ACCOUNT 354 COMPRESSOR STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



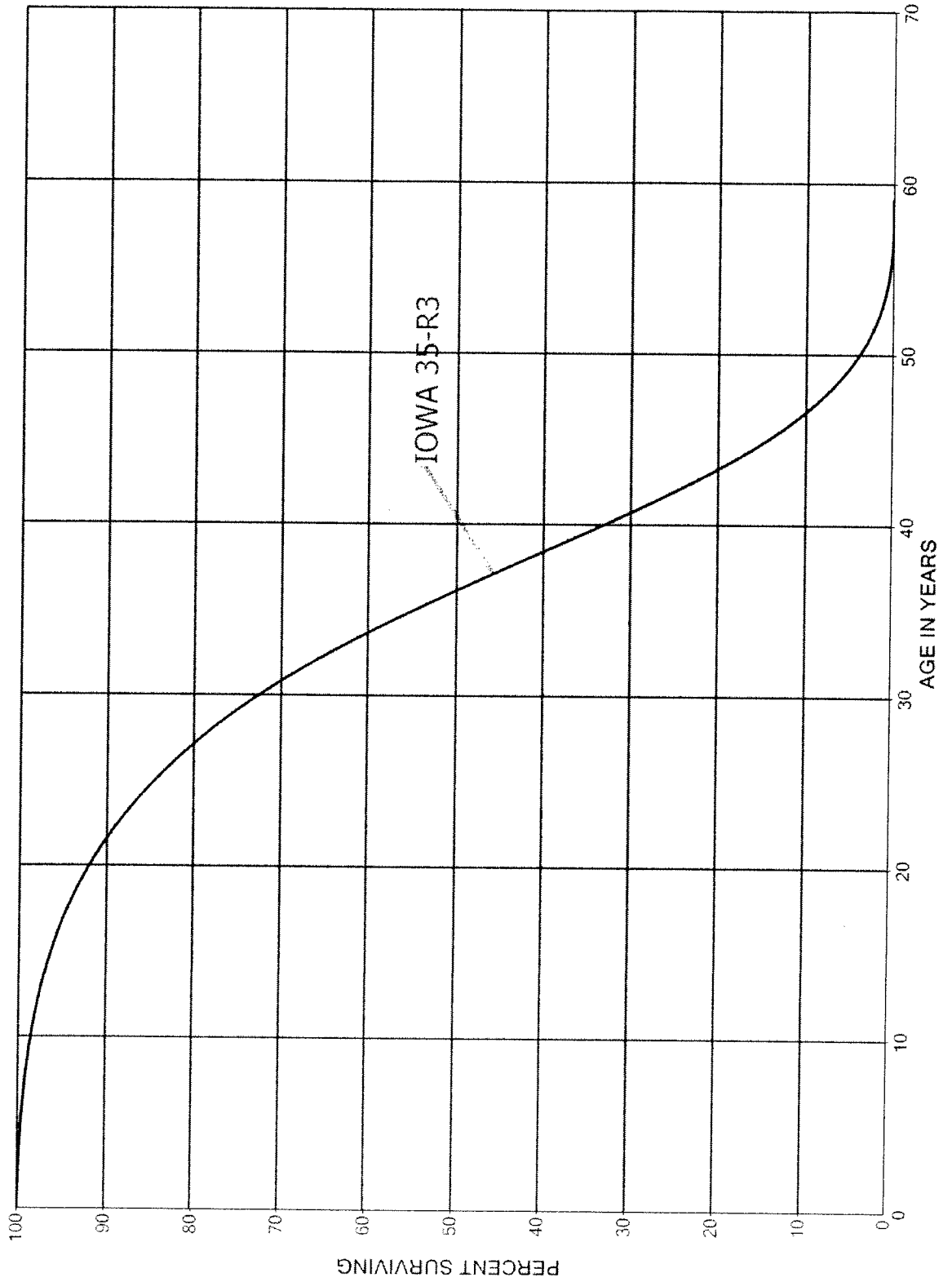
AVISTA CORPORATION - GAS PLANT

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

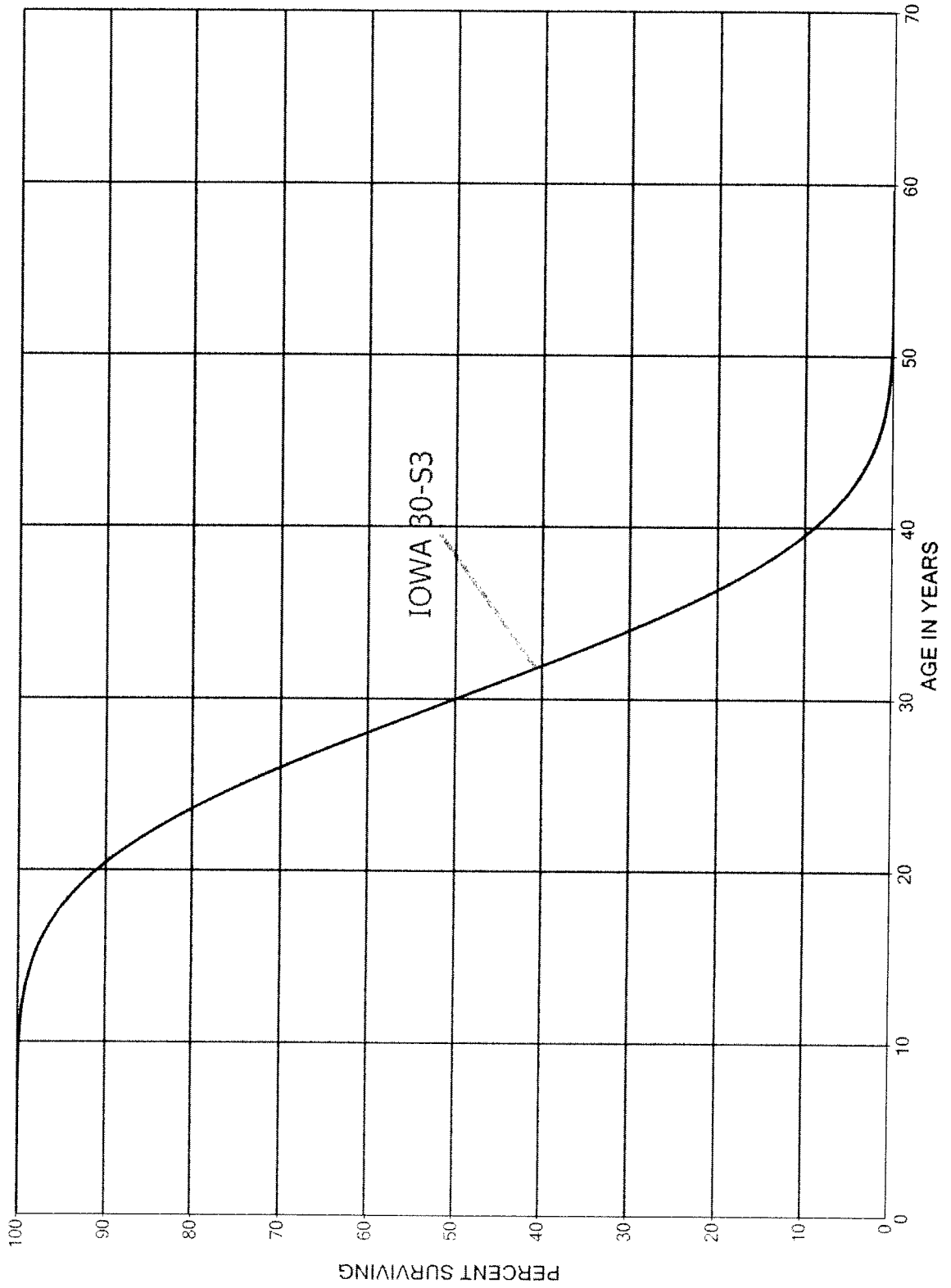
ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2010			EXPERIENCE BAND 1995-2010		
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	12,842,375	12,075	0.0009	0.9991	100.00
0.5	12,806,401		0.0000	1.0000	99.91
1.5	12,815,010		0.0000	1.0000	99.91
2.5	727,028		0.0000	1.0000	99.91
3.5	800,588		0.0000	1.0000	99.91
4.5	823,714		0.0000	1.0000	99.91
5.5	948,548	7	0.0000	1.0000	99.91
6.5	865,711	10,628	0.0123	0.9877	99.91
7.5	814,167		0.0000	1.0000	98.68
8.5	813,805		0.0000	1.0000	98.68
9.5	490,130		0.0000	1.0000	98.68
10.5	428,821		0.0000	1.0000	98.68
11.5	425,569		0.0000	1.0000	98.68
12.5	405,311		0.0000	1.0000	98.68
13.5	404,590		0.0000	1.0000	98.68
14.5	253,852		0.0000	1.0000	98.68
15.5	247,088		0.0000	1.0000	98.68
16.5	247,088		0.0000	1.0000	98.68
17.5	243,214		0.0000	1.0000	98.68
18.5	256,600		0.0000	1.0000	98.68
19.5	465,841		0.0000	1.0000	98.68
20.5	649,997		0.0000	1.0000	98.68
21.5	520,431		0.0000	1.0000	98.68
22.5	533,153		0.0000	1.0000	98.68
23.5	539,461	3,521	0.0065	0.9935	98.68
24.5	1,085,067		0.0000	1.0000	98.03
25.5	1,085,067	3,409	0.0031	0.9969	98.03
26.5	1,076,501	2,490	0.0023	0.9977	97.73
27.5	1,074,011		0.0000	1.0000	97.50
28.5	1,074,011	4,387	0.0041	0.9959	97.50
29.5	1,069,624		0.0000	1.0000	97.10
30.5	1,066,962	11,308	0.0106	0.9894	97.10
31.5	1,055,654		0.0000	1.0000	96.07
32.5	1,055,654	4,556	0.0043	0.9957	96.07
33.5	1,051,099	13,667	0.0130	0.9870	95.66
34.5	1,024,047		0.0000	1.0000	94.41
35.5	747,066		0.0000	1.0000	94.41
36.5	539,783		0.0000	1.0000	94.41
37.5	536,651		0.0000	1.0000	94.41
38.5	525,905		0.0000	1.0000	94.41
39.5	524,153		0.0000	1.0000	94.41
40.5					94.41

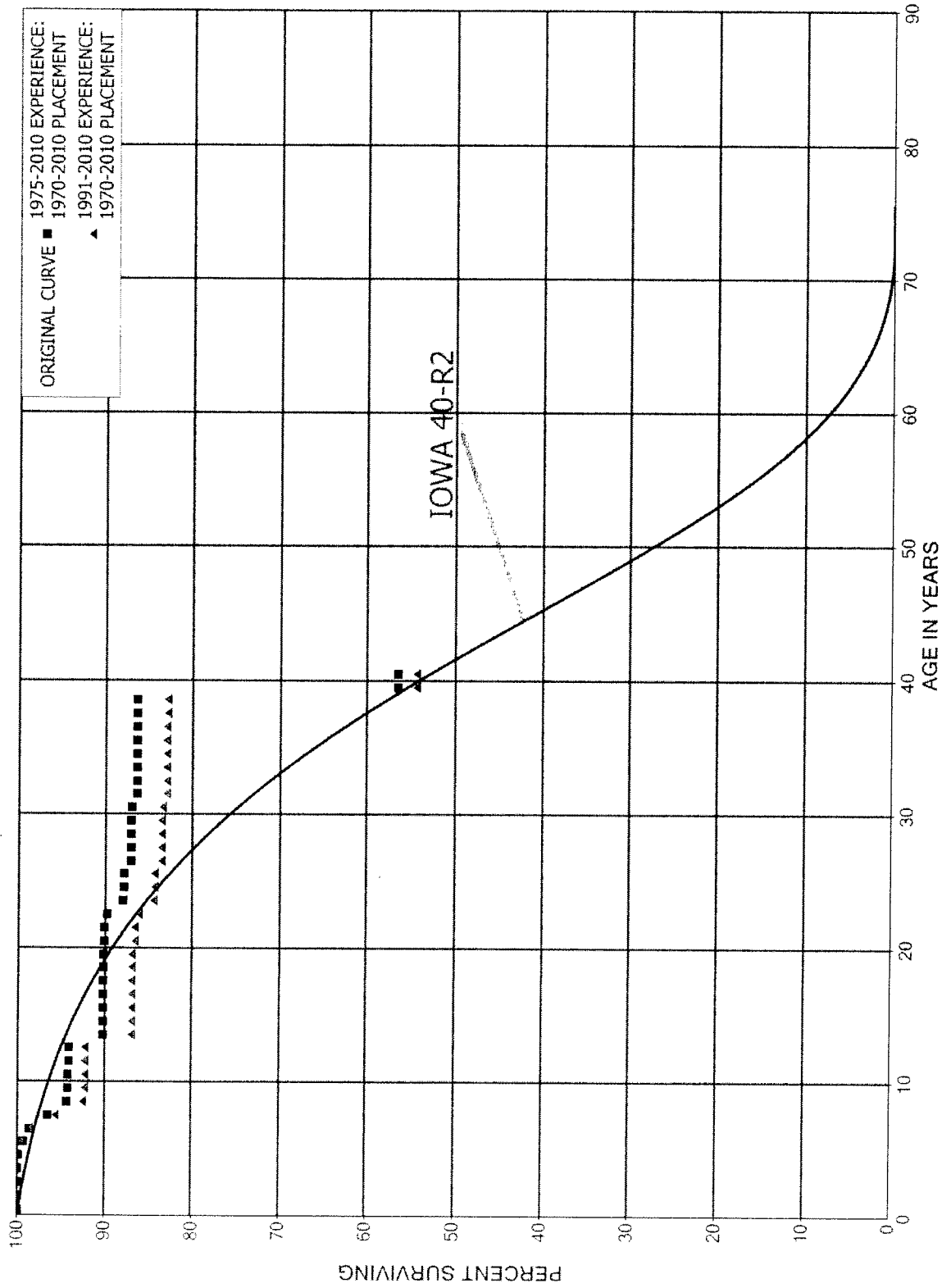
AVISTA CORPORATION - GAS PLANT  
 ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT  
 SMOOTH SURVIVOR CURVE



AVISTA CORPORATION - GAS PLANT  
 ACCOUNT 356 PURIFICATION EQUIPMENT  
 SMOOTH SURVIVOR CURVE



AVISTA CORPORATION - GAS PLANT  
 ACCOUNT 357 OTHER EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - GAS PLANT

ACCOUNT 357 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2010			EXPERIENCE BAND 1975-2010		
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	1,335,071		0.0000	1.0000	100.00
0.5	1,311,288	445	0.0003	0.9997	100.00
1.5	1,292,279		0.0000	1.0000	99.97
2.5	1,283,449		0.0000	1.0000	99.97
3.5	1,251,119	1,308	0.0010	0.9990	99.97
4.5	1,693,553	9,037	0.0053	0.9947	99.86
5.5	1,660,202	12,034	0.0072	0.9928	99.33
6.5	1,648,168	34,787	0.0211	0.9789	98.61
7.5	1,613,381	37,457	0.0232	0.9768	96.53
8.5	1,575,923	1,867	0.0012	0.9988	94.29
9.5	1,574,057	442	0.0003	0.9997	94.17
10.5	1,573,615	1,720	0.0011	0.9989	94.15
11.5	1,557,208		0.0000	1.0000	94.05
12.5	1,550,637	63,572	0.0410	0.9590	94.05
13.5	1,480,081		0.0000	1.0000	90.19
14.5	1,304,438	70	0.0001	0.9999	90.19
15.5	559,114		0.0000	1.0000	90.18
16.5	556,809		0.0000	1.0000	90.18
17.5	547,326	192	0.0004	0.9996	90.18
18.5	536,297		0.0000	1.0000	90.15
19.5	530,175	284	0.0005	0.9995	90.15
20.5	512,999	65	0.0001	0.9999	90.10
21.5	512,934	2,368	0.0046	0.9954	90.09
22.5	495,216	9,587	0.0194	0.9806	89.68
23.5	483,702	605	0.0013	0.9987	87.94
24.5	479,407		0.0000	1.0000	87.83
25.5	477,484	4,290	0.0090	0.9910	87.83
26.5	471,143		0.0000	1.0000	87.04
27.5	471,036		0.0000	1.0000	87.04
28.5	471,036		0.0000	1.0000	87.04
29.5	468,309	503	0.0011	0.9989	87.04
30.5	466,772	2,903	0.0062	0.9938	86.95
31.5	461,270		0.0000	1.0000	86.41
32.5	455,974		0.0000	1.0000	86.41
33.5	454,965		0.0000	1.0000	86.41
34.5	454,856		0.0000	1.0000	86.41
35.5	449,790		0.0000	1.0000	86.41
36.5	447,813	225	0.0005	0.9995	86.41
37.5	445,104		0.0000	1.0000	86.36
38.5	444,434	153,622	0.3457	0.6543	86.36
39.5	290,812		0.0000	1.0000	56.51
40.5					56.51



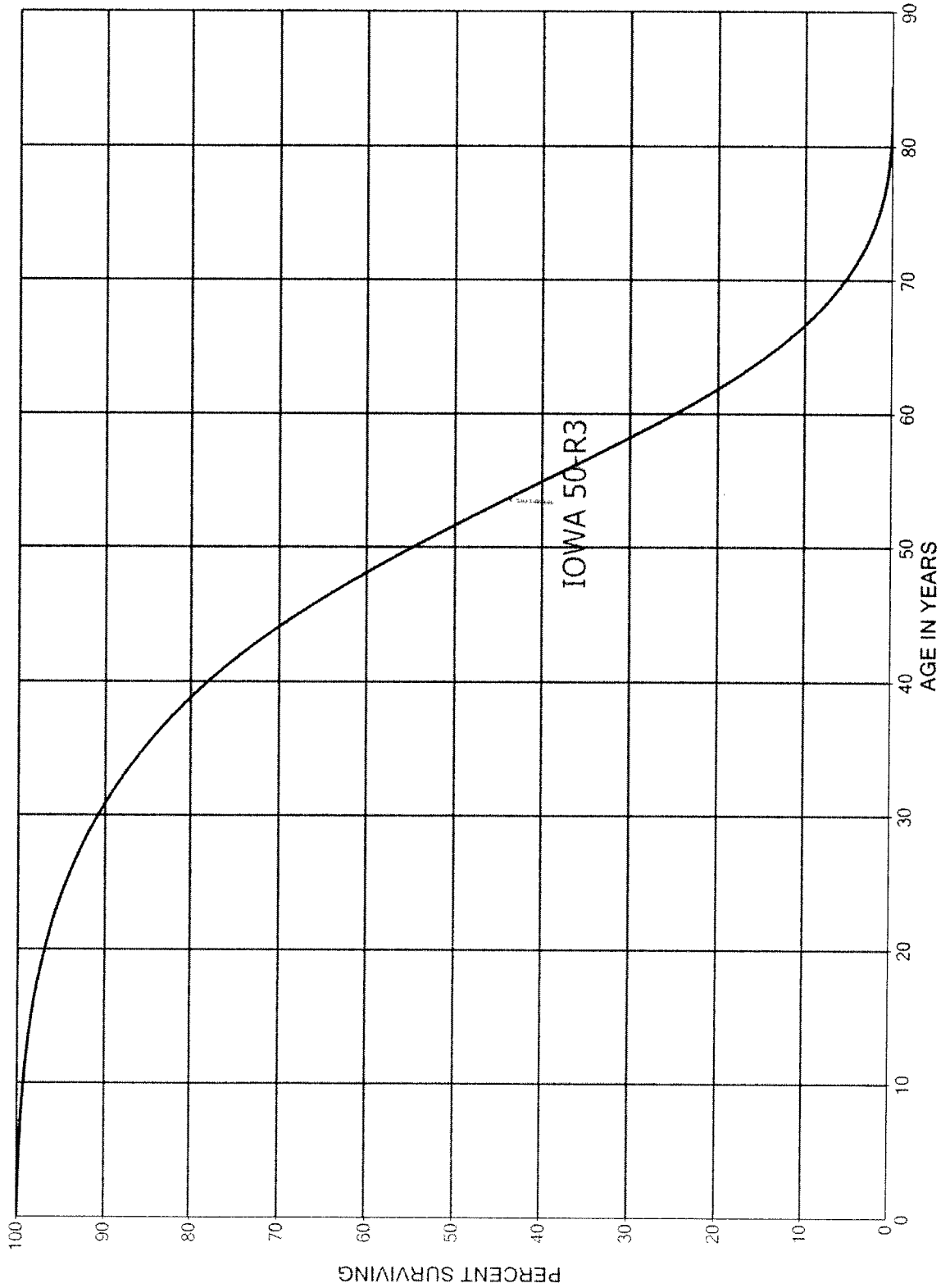
AVISTA CORPORATION - GAS PLANT

ACCOUNT 357 OTHER EQUIPMENT

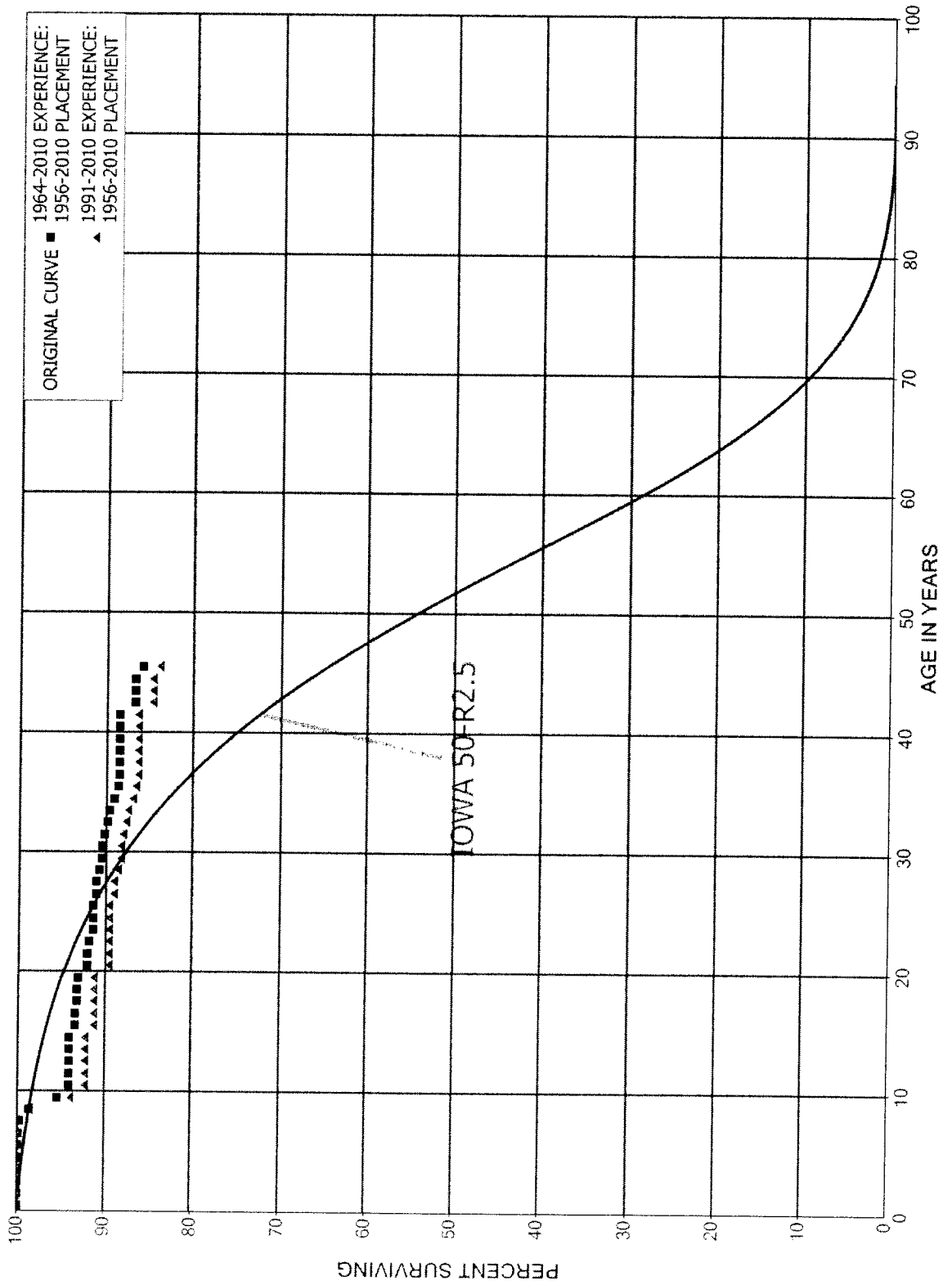
ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2010			EXPERIENCE BAND 1991-2010		
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	1,260,358		0.0000	1.0000	100.00
0.5	1,250,182	445	0.0004	0.9996	100.00
1.5	1,228,689		0.0000	1.0000	99.96
2.5	1,234,539		0.0000	1.0000	99.96
3.5	1,203,633		0.0000	1.0000	99.96
4.5	1,205,532	7,173	0.0060	0.9940	99.96
5.5	1,175,968	12,034	0.0102	0.9898	99.37
6.5	1,166,589	34,787	0.0298	0.9702	98.35
7.5	1,131,909	37,457	0.0331	0.9669	95.42
8.5	1,094,451	1,867	0.0017	0.9983	92.26
9.5	1,095,595	442	0.0004	0.9996	92.10
10.5	1,096,252		0.0000	1.0000	92.07
11.5	1,084,267		0.0000	1.0000	92.07
12.5	1,084,439	63,572	0.0586	0.9414	92.07
13.5	1,014,892		0.0000	1.0000	86.67
14.5	839,359		0.0000	1.0000	86.67
15.5	103,461		0.0000	1.0000	86.67
16.5	103,132		0.0000	1.0000	86.67
17.5	96,134		0.0000	1.0000	86.67
18.5	85,967		0.0000	1.0000	86.67
19.5	80,348	284	0.0035	0.9965	86.67
20.5	512,999	65	0.0001	0.9999	86.36
21.5	512,934	2,368	0.0046	0.9954	86.35
22.5	495,216	9,587	0.0194	0.9806	85.95
23.5	483,702	605	0.0013	0.9987	84.29
24.5	479,407		0.0000	1.0000	84.19
25.5	477,484	4,290	0.0090	0.9910	84.19
26.5	471,143		0.0000	1.0000	83.43
27.5	471,036		0.0000	1.0000	83.43
28.5	471,036		0.0000	1.0000	83.43
29.5	468,309	503	0.0011	0.9989	83.43
30.5	466,772	2,903	0.0062	0.9938	83.34
31.5	461,270		0.0000	1.0000	82.82
32.5	455,974		0.0000	1.0000	82.82
33.5	454,965		0.0000	1.0000	82.82
34.5	454,856		0.0000	1.0000	82.82
35.5	449,790		0.0000	1.0000	82.82
36.5	447,813	225	0.0005	0.9995	82.82
37.5	445,104		0.0000	1.0000	82.78
38.5	444,434	153,622	0.3457	0.6543	82.78
39.5	290,812		0.0000	1.0000	54.17
40.5					54.17

AVISTA CORPORATION - GAS PLANT  
 ACCOUNT 374.4 LAND EASEMENTS  
 SMOOTH SURVIVOR CURVE



AVISTA CORPORATION - GAS PLANT  
 ACCOUNT 375 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - GAS PLANT

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2010			EXPERIENCE BAND 1964-2010		
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	948,782		0.0000	1.0000	100.00
0.5	852,237		0.0000	1.0000	100.00
1.5	807,246		0.0000	1.0000	100.00
2.5	731,044	408	0.0006	0.9994	100.00
3.5	698,944		0.0000	1.0000	99.94
4.5	642,647		0.0000	1.0000	99.94
5.5	610,779	824	0.0013	0.9987	99.94
6.5	600,747	624	0.0010	0.9990	99.81
7.5	586,076	6,359	0.0109	0.9891	99.71
8.5	541,545	17,887	0.0330	0.9670	98.62
9.5	500,077	7,010	0.0140	0.9860	95.37
10.5	428,213		0.0000	1.0000	94.03
11.5	401,894		0.0000	1.0000	94.03
12.5	377,157		0.0000	1.0000	94.03
13.5	361,608		0.0000	1.0000	94.03
14.5	351,313	2,374	0.0068	0.9932	94.03
15.5	346,723		0.0000	1.0000	93.39
16.5	339,053	778	0.0023	0.9977	93.39
17.5	290,456		0.0000	1.0000	93.18
18.5	288,378	411	0.0014	0.9986	93.18
19.5	286,087	3,142	0.0110	0.9890	93.05
20.5	278,675		0.0000	1.0000	92.03
21.5	242,995	426	0.0018	0.9982	92.03
22.5	228,621	1,218	0.0053	0.9947	91.86
23.5	219,686		0.0000	1.0000	91.37
24.5	216,459		0.0000	1.0000	91.37
25.5	192,880	610	0.0032	0.9968	91.37
26.5	188,833		0.0000	1.0000	91.09
27.5	185,817	827	0.0044	0.9956	91.09
28.5	184,466	631	0.0034	0.9966	90.68
29.5	182,181		0.0000	1.0000	90.37
30.5	249,609	629	0.0025	0.9975	90.37
31.5	248,503	802	0.0032	0.9968	90.14
32.5	242,796	577	0.0024	0.9976	89.85
33.5	241,277	1,668	0.0069	0.9931	89.64
34.5	233,398	926	0.0040	0.9960	89.02
35.5	219,778	515	0.0023	0.9977	88.66
36.5	209,834		0.0000	1.0000	88.46
37.5	192,551		0.0000	1.0000	88.46
38.5	110,550		0.0000	1.0000	88.46

AVISTA CORPORATION - GAS PLANT

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2010			EXPERIENCE BAND 1964-2010		
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	110,262		0.0000	1.0000	88.46
40.5	106,826		0.0000	1.0000	88.46
41.5	102,011	2,012	0.0197	0.9803	88.46
42.5	91,298		0.0000	1.0000	86.71
43.5	90,372		0.0000	1.0000	86.71
44.5	85,982	821	0.0096	0.9904	86.71
45.5	85,161	2,012	0.0236	0.9764	85.88
46.5	64,505		0.0000	1.0000	83.85
47.5	16,119		0.0000	1.0000	83.85
48.5	15,832		0.0000	1.0000	83.85
49.5	15,600		0.0000	1.0000	83.85
50.5	15,245		0.0000	1.0000	83.85
51.5	14,193		0.0000	1.0000	83.85
52.5	2,371		0.0000	1.0000	83.85
53.5	2,371		0.0000	1.0000	83.85
54.5					83.85

AVISTA CORPORATION - GAS PLANT

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2010			EXPERIENCE BAND 1991-2010		
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	728,405		0.0000	1.0000	100.00
0.5	587,745		0.0000	1.0000	100.00
1.5	578,147		0.0000	1.0000	100.00
2.5	515,084		0.0000	1.0000	100.00
3.5	490,527		0.0000	1.0000	100.00
4.5	435,216		0.0000	1.0000	100.00
5.5	411,359		0.0000	1.0000	100.00
6.5	404,369		0.0000	1.0000	100.00
7.5	394,110	6,228	0.0158	0.9842	100.00
8.5	349,957	16,749	0.0479	0.9521	98.42
9.5	310,974	5,529	0.0178	0.9822	93.71
10.5	240,591		0.0000	1.0000	92.04
11.5	214,749		0.0000	1.0000	92.04
12.5	194,917		0.0000	1.0000	92.04
13.5	180,310		0.0000	1.0000	92.04
14.5	174,767	1,834	0.0105	0.9895	92.04
15.5	183,413		0.0000	1.0000	91.08
16.5	186,584		0.0000	1.0000	91.08
17.5	158,976		0.0000	1.0000	91.08
18.5	172,907		0.0000	1.0000	91.08
19.5	171,316	3,142	0.0183	0.9817	91.08
20.5	167,340		0.0000	1.0000	89.41
21.5	136,475		0.0000	1.0000	89.41
22.5	131,227		0.0000	1.0000	89.41
23.5	125,895		0.0000	1.0000	89.41
24.5	127,572		0.0000	1.0000	89.41
25.5	103,993	610	0.0059	0.9941	89.41
26.5	118,906		0.0000	1.0000	88.88
27.5	164,275	827	0.0050	0.9950	88.88
28.5	163,211	631	0.0039	0.9961	88.43
29.5	161,735		0.0000	1.0000	88.09
30.5	229,518	629	0.0027	0.9973	88.09
31.5	229,465	802	0.0035	0.9965	87.85
32.5	240,425	577	0.0024	0.9976	87.54
33.5	238,906	1,668	0.0070	0.9930	87.33
34.5	233,398	926	0.0040	0.9960	86.72
35.5	219,778	515	0.0023	0.9977	86.38
36.5	209,834		0.0000	1.0000	86.18
37.5	192,551		0.0000	1.0000	86.18
38.5	110,550		0.0000	1.0000	86.18

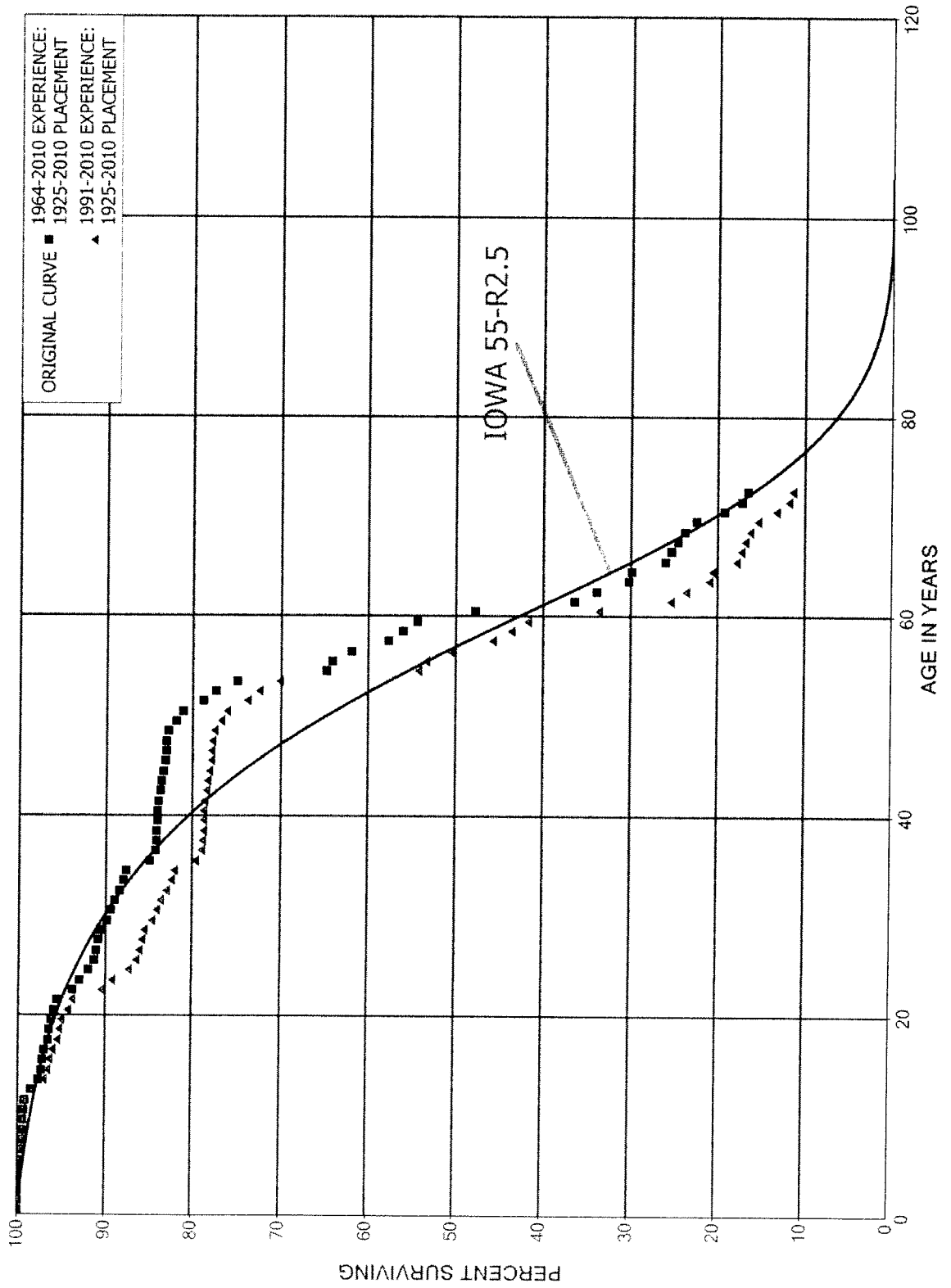
AVISTA CORPORATION - GAS PLANT

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2010			EXPERIENCE BAND 1991-2010		
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	110,262		0.0000	1.0000	86.18
40.5	106,826		0.0000	1.0000	86.18
41.5	102,011	2,012	0.0197	0.9803	86.18
42.5	91,298		0.0000	1.0000	84.48
43.5	90,372		0.0000	1.0000	84.48
44.5	85,982	821	0.0096	0.9904	84.48
45.5	85,161	2,012	0.0236	0.9764	83.67
46.5	64,505		0.0000	1.0000	81.69
47.5	16,119		0.0000	1.0000	81.69
48.5	15,832		0.0000	1.0000	81.69
49.5	15,600		0.0000	1.0000	81.69
50.5	15,245		0.0000	1.0000	81.69
51.5	14,193		0.0000	1.0000	81.69
52.5	2,371		0.0000	1.0000	81.69
53.5	2,371		0.0000	1.0000	81.69
54.5					81.69

AVISTA CORPORATION - GAS PLANT  
 ACCOUNT 376 MAINS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





AVISTA CORPORATION - GAS PLANT

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2010			EXPERIENCE BAND 1964-2010		
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	341,277,611	15,267	0.0000	1.0000	100.00
0.5	331,854,909	36,901	0.0001	0.9999	100.00
1.5	313,647,168	182,543	0.0006	0.9994	99.98
2.5	283,424,975	65,903	0.0002	0.9998	99.93
3.5	254,839,703	71,404	0.0003	0.9997	99.90
4.5	236,133,156	183,502	0.0008	0.9992	99.87
5.5	227,242,566	311,664	0.0014	0.9986	99.80
6.5	227,283,979	70,263	0.0003	0.9997	99.66
7.5	217,943,457	155,266	0.0007	0.9993	99.63
8.5	209,742,735	278,961	0.0013	0.9987	99.56
9.5	201,745,165	184,711	0.0009	0.9991	99.43
10.5	188,879,664	201,260	0.0011	0.9989	99.34
11.5	179,025,620	1,290,291	0.0072	0.9928	99.23
12.5	165,592,021	1,501,174	0.0091	0.9909	98.51
13.5	151,158,551	489,755	0.0032	0.9968	97.62
14.5	137,510,856	227,024	0.0017	0.9983	97.30
15.5	126,833,852	315,541	0.0025	0.9975	97.14
16.5	115,464,524	454,542	0.0039	0.9961	96.90
17.5	103,142,447	150,543	0.0015	0.9985	96.52
18.5	94,196,247	174,636	0.0019	0.9981	96.38
19.5	88,752,653	363,710	0.0041	0.9959	96.20
20.5	83,385,699	267,227	0.0032	0.9968	95.81
21.5	79,325,562	1,478,028	0.0186	0.9814	95.50
22.5	75,236,555	584,833	0.0078	0.9922	93.72
23.5	70,801,645	824,537	0.0116	0.9884	92.99
24.5	65,610,289	453,628	0.0069	0.9931	91.91
25.5	63,223,767	138,364	0.0022	0.9978	91.27
26.5	61,319,229	191,853	0.0031	0.9969	91.07
27.5	60,063,464	110,022	0.0018	0.9982	90.79
28.5	59,596,666	510,426	0.0086	0.9914	90.62
29.5	57,471,807	259,264	0.0045	0.9955	89.85
30.5	55,447,022	278,999	0.0050	0.9950	89.44
31.5	53,406,360	339,071	0.0063	0.9937	88.99
32.5	52,110,839	284,254	0.0055	0.9945	88.43
33.5	51,211,712	195,147	0.0038	0.9962	87.94
34.5	50,313,363	1,509,289	0.0300	0.9700	87.61
35.5	47,864,200	385,391	0.0081	0.9919	84.98
36.5	46,015,818	36,875	0.0008	0.9992	84.30
37.5	44,815,451	56,532	0.0013	0.9987	84.23
38.5	42,447,417	25,774	0.0006	0.9994	84.12

AVISTA CORPORATION - GAS PLANT

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2010			EXPERIENCE BAND 1964-2010			
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	40,454,380	12,461	0.0003	0.9997	84.07	
40.5	39,695,763	31,906	0.0008	0.9992	84.05	
41.5	37,427,300	90,016	0.0024	0.9976	83.98	
42.5	34,171,886	59,080	0.0017	0.9983	83.78	
43.5	31,388,022	93,805	0.0030	0.9970	83.63	
44.5	26,330,292	59,359	0.0023	0.9977	83.38	
45.5	22,954,663	25,168	0.0011	0.9989	83.19	
46.5	19,678,678	20,404	0.0010	0.9990	83.10	
47.5	16,341,521	38,865	0.0024	0.9976	83.02	
48.5	14,962,024	147,683	0.0099	0.9901	82.82	
49.5	13,900,238	133,387	0.0096	0.9904	82.00	
50.5	12,684,616	366,117	0.0289	0.9711	81.21	
51.5	10,045,464	184,575	0.0184	0.9816	78.87	
52.5	8,442,424	263,843	0.0313	0.9687	77.42	
53.5	479,404	65,222	0.1360	0.8640	75.00	
54.5	414,182	3,815	0.0092	0.9908	64.80	
55.5	410,366	14,436	0.0352	0.9648	64.20	
56.5	395,931	26,768	0.0676	0.9324	61.94	
57.5	369,163	10,846	0.0294	0.9706	57.75	
58.5	358,317	10,627	0.0297	0.9703	56.06	
59.5	347,690	42,958	0.1236	0.8764	54.40	
60.5	304,732	71,952	0.2361	0.7639	47.67	
61.5	232,780	16,539	0.0710	0.9290	36.42	
62.5	216,241	23,058	0.1066	0.8934	33.83	
63.5	193,184	2,714	0.0141	0.9859	30.22	
64.5	190,470	24,601	0.1292	0.8708	29.80	
65.5	165,868	4,585	0.0276	0.9724	25.95	
66.5	161,283	4,864	0.0302	0.9698	25.23	
67.5	156,419	4,975	0.0318	0.9682	24.47	
68.5	151,444	8,611	0.0569	0.9431	23.69	
69.5	142,834	20,054	0.1404	0.8596	22.35	
70.5	122,779	12,914	0.1052	0.8948	19.21	
71.5	109,866	4,113	0.0374	0.9626	17.19	
72.5	105,753	17,811	0.1684	0.8316	16.54	
73.5	87,942	19,557	0.2224	0.7776	13.76	
74.5	68,385	7,014	0.1026	0.8974	10.70	
75.5	61,371	3,730	0.0608	0.9392	9.60	
76.5	57,641	37,162	0.6447	0.3553	9.02	
77.5	20,479	8,741	0.4268	0.5732	3.20	
78.5	11,738		0.0000	1.0000	1.84	

AVISTA CORPORATION - GAS PLANT

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2010			EXPERIENCE BAND 1964-2010		
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	11,738		0.0000	1.0000	1.84
80.5	11,738	357	0.0304	0.9696	1.84
81.5	11,381	5,602	0.4922	0.5078	1.78
82.5	5,779	5,779	1.0000		0.90
83.5					

AVISTA CORPORATION - GAS PLANT

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2010		EXPERIENCE BAND 1991-2010			
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	271,211,923		0.0000	1.0000	100.00
0.5	263,698,760	9,137	0.0000	1.0000	100.00
1.5	248,214,796	172,398	0.0007	0.9993	100.00
2.5	219,715,510	52,035	0.0002	0.9998	99.93
3.5	194,092,753	51,855	0.0003	0.9997	99.90
4.5	177,692,737	149,175	0.0008	0.9992	99.88
5.5	169,360,726	304,195	0.0018	0.9982	99.79
6.5	163,368,047	25,892	0.0002	0.9998	99.61
7.5	155,480,669	108,662	0.0007	0.9993	99.60
8.5	149,150,899	225,386	0.0015	0.9985	99.53
9.5	142,913,548	125,495	0.0009	0.9991	99.38
10.5	131,913,536	144,452	0.0011	0.9989	99.29
11.5	123,903,795	1,228,281	0.0099	0.9901	99.18
12.5	111,746,856	1,492,339	0.0134	0.9866	98.20
13.5	98,191,110	477,004	0.0049	0.9951	96.89
14.5	85,395,841	197,385	0.0023	0.9977	96.42
15.5	75,907,438	267,964	0.0035	0.9965	96.19
16.5	66,419,705	412,768	0.0062	0.9938	95.85
17.5	55,843,916	92,597	0.0017	0.9983	95.26
18.5	49,430,415	157,843	0.0032	0.9968	95.10
19.5	47,475,431	340,537	0.0072	0.9928	94.80
20.5	43,524,820	254,012	0.0058	0.9942	94.12
21.5	41,720,664	1,461,910	0.0350	0.9650	93.57
22.5	40,829,850	553,434	0.0136	0.9864	90.29
23.5	39,175,131	819,366	0.0209	0.9791	89.07
24.5	39,050,160	423,283	0.0108	0.9892	87.20
25.5	40,025,154	119,809	0.0030	0.9970	86.26
26.5	41,395,727	184,047	0.0044	0.9956	86.00
27.5	43,475,307	106,509	0.0024	0.9976	85.62
28.5	44,297,782	486,498	0.0110	0.9890	85.41
29.5	43,112,098	243,205	0.0056	0.9944	84.47
30.5	42,212,810	268,181	0.0064	0.9936	83.99
31.5	42,471,318	336,035	0.0079	0.9921	83.46
32.5	42,648,182	282,112	0.0066	0.9934	82.80
33.5	50,693,782	195,147	0.0038	0.9962	82.25
34.5	49,877,626	1,509,289	0.0303	0.9697	81.93
35.5	47,443,483	385,391	0.0081	0.9919	79.45
36.5	45,610,483	36,875	0.0008	0.9992	78.81
37.5	44,411,432	56,532	0.0013	0.9987	78.75
38.5	42,038,970	25,774	0.0006	0.9994	78.65

AVISTA CORPORATION - GAS PLANT

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2010			EXPERIENCE BAND 1991-2010			
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	40,063,449	12,461	0.0003	0.9997	78.60	
40.5	39,306,174	31,906	0.0008	0.9992	78.57	
41.5	37,039,129	90,016	0.0024	0.9976	78.51	
42.5	33,806,702	59,080	0.0017	0.9983	78.32	
43.5	31,066,888	93,805	0.0030	0.9970	78.18	
44.5	26,010,131	59,359	0.0023	0.9977	77.95	
45.5	22,637,942	25,168	0.0011	0.9989	77.77	
46.5	19,361,958	20,404	0.0011	0.9989	77.68	
47.5	16,146,696	38,865	0.0024	0.9976	77.60	
48.5	14,767,199	147,683	0.0100	0.9900	77.41	
49.5	13,705,570	133,387	0.0097	0.9903	76.64	
50.5	12,490,051	366,117	0.0293	0.9707	75.89	
51.5	9,852,035	184,575	0.0187	0.9813	73.67	
52.5	8,249,615	263,843	0.0320	0.9680	72.29	
53.5	286,908	65,222	0.2273	0.7727	69.98	
54.5	221,686	3,815	0.0172	0.9828	54.07	
55.5	284,966	14,436	0.0507	0.9493	53.14	
56.5	270,531	26,768	0.0989	0.9011	50.45	
57.5	243,763	10,846	0.0445	0.9555	45.45	
58.5	232,917	10,627	0.0456	0.9544	43.43	
59.5	222,290	42,958	0.1933	0.8067	41.45	
60.5	292,994	71,952	0.2456	0.7544	33.44	
61.5	221,042	16,539	0.0748	0.9252	25.23	
62.5	204,504	23,058	0.1127	0.8873	23.34	
63.5	181,803	2,714	0.0149	0.9851	20.71	
64.5	179,089	24,601	0.1374	0.8626	20.40	
65.5	165,868	4,585	0.0276	0.9724	17.60	
66.5	161,283	4,864	0.0302	0.9698	17.11	
67.5	156,419	4,975	0.0318	0.9682	16.59	
68.5	151,444	8,611	0.0569	0.9431	16.07	
69.5	142,834	20,054	0.1404	0.8596	15.15	
70.5	122,779	12,914	0.1052	0.8948	13.03	
71.5	109,866	4,113	0.0374	0.9626	11.66	
72.5	105,753	17,811	0.1684	0.8316	11.22	
73.5	87,942	19,557	0.2224	0.7776	9.33	
74.5	68,385	7,014	0.1026	0.8974	7.26	
75.5	61,371	3,730	0.0608	0.9392	6.51	
76.5	57,641	37,162	0.6447	0.3553	6.12	
77.5	20,479	8,741	0.4268	0.5732	2.17	
78.5	11,738		0.0000	1.0000	1.25	

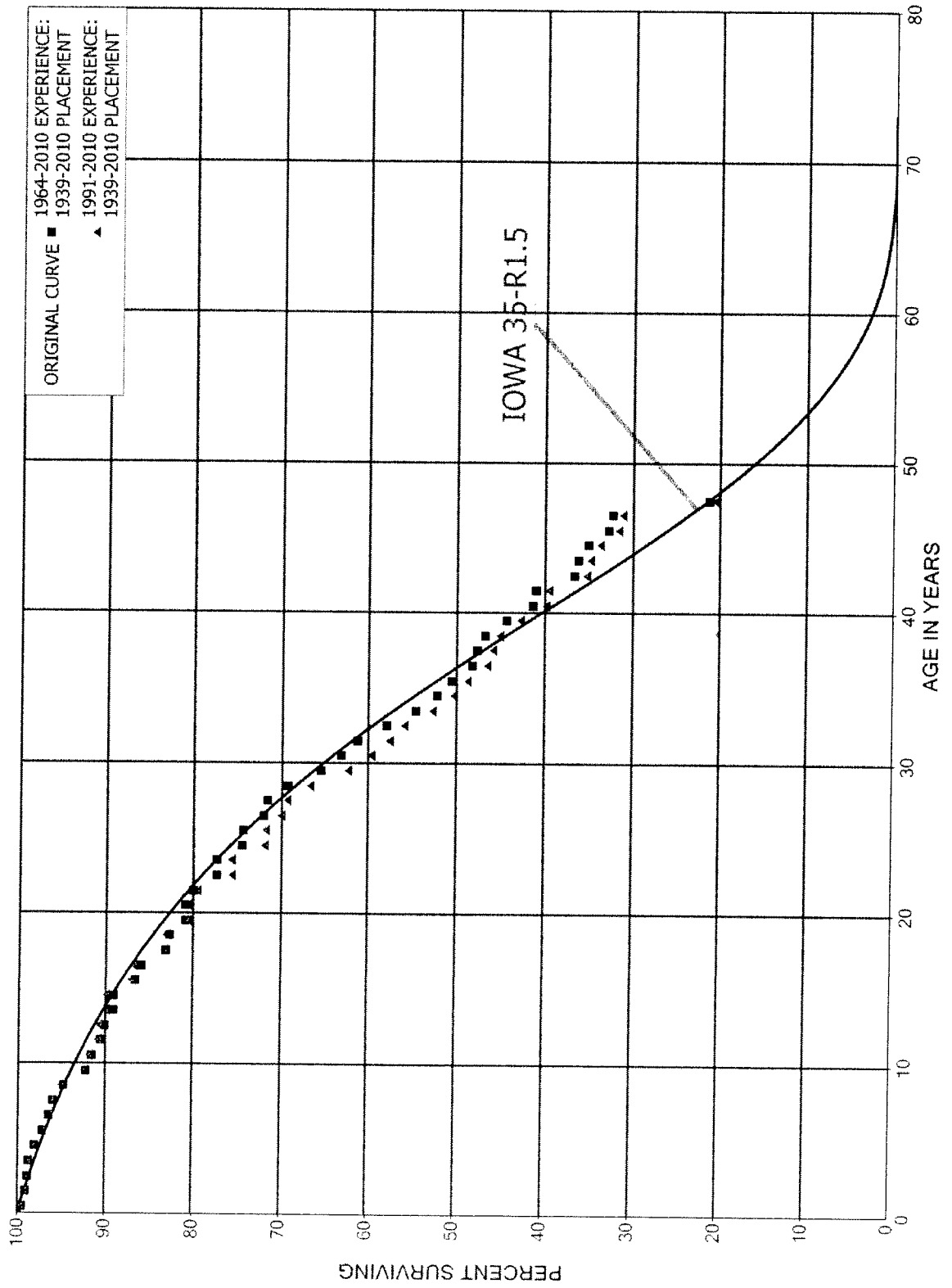
AVISTA CORPORATION - GAS PLANT

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2010			EXPERIENCE BAND 1991-2010		
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	11,738		0.0000	1.0000	1.25
80.5	11,738	357	0.0304	0.9696	1.25
81.5	11,381	5,602	0.4922	0.5078	1.21
82.5	5,779	5,779	1.0000		0.61
83.5					

AVISTA CORPORATION - GAS PLANT  
 ACCOUNT 378 MEASURING AND REGULATING EQUIPMENT - GENERAL  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - GAS PLANT

ACCOUNT 378 MEASURING AND REGULATING EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2010			EXPERIENCE BAND 1964-2010		
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	8,846,084	47,709	0.0054	0.9946	100.00
0.5	7,576,748	26,339	0.0035	0.9965	99.46
1.5	6,711,222	19,374	0.0029	0.9971	99.11
2.5	5,538,372	8,080	0.0015	0.9985	98.83
3.5	5,297,888	33,065	0.0062	0.9938	98.68
4.5	4,718,601	45,378	0.0096	0.9904	98.07
5.5	4,545,491	35,026	0.0077	0.9923	97.13
6.5	4,332,634	20,225	0.0047	0.9953	96.38
7.5	4,183,131	50,210	0.0120	0.9880	95.93
8.5	3,712,055	102,151	0.0275	0.9725	94.78
9.5	3,334,122	25,600	0.0077	0.9923	92.17
10.5	2,872,998	31,546	0.0110	0.9890	91.46
11.5	2,315,887	10,315	0.0045	0.9955	90.46
12.5	1,893,962	19,862	0.0105	0.9895	90.05
13.5	1,739,289	472	0.0003	0.9997	89.11
14.5	1,527,912	42,401	0.0278	0.9722	89.08
15.5	1,292,414	9,950	0.0077	0.9923	86.61
16.5	1,121,233	35,510	0.0317	0.9683	85.95
17.5	849,727	5,453	0.0064	0.9936	83.22
18.5	658,384	14,211	0.0216	0.9784	82.69
19.5	605,620		0.0000	1.0000	80.90
20.5	555,237	5,498	0.0099	0.9901	80.90
21.5	470,022	16,141	0.0343	0.9657	80.10
22.5	422,616		0.0000	1.0000	77.35
23.5	386,096	14,006	0.0363	0.9637	77.35
24.5	372,426	800	0.0021	0.9979	74.55
25.5	322,995	10,120	0.0313	0.9687	74.39
26.5	283,339	1,745	0.0062	0.9938	72.06
27.5	258,542	8,486	0.0328	0.9672	71.61
28.5	249,199	13,455	0.0540	0.9460	69.26
29.5	230,700	8,281	0.0359	0.9641	65.52
30.5	202,779	5,975	0.0295	0.9705	63.17
31.5	190,025	10,428	0.0549	0.9451	61.31
32.5	176,546	10,029	0.0568	0.9432	57.94
33.5	160,255	7,263	0.0453	0.9547	54.65
34.5	151,304	4,770	0.0315	0.9685	52.18
35.5	142,630	6,584	0.0462	0.9538	50.53
36.5	129,620	1,695	0.0131	0.9869	48.20
37.5	125,850	2,275	0.0181	0.9819	47.57
38.5	113,789	5,991	0.0527	0.9473	46.71



AVISTA CORPORATION - GAS PLANT

ACCOUNT 378 MEASURING AND REGULATING EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2010			EXPERIENCE BAND 1964-2010		
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	103,104	6,874	0.0667	0.9333	44.25
40.5	87,812	787	0.0090	0.9910	41.30
41.5	85,257	9,023	0.1058	0.8942	40.93
42.5	71,102	846	0.0119	0.9881	36.60
43.5	63,103	1,988	0.0315	0.9685	36.16
44.5	55,893	3,615	0.0647	0.9353	35.02
45.5	49,402	635	0.0129	0.9871	32.76
46.5	46,884	16,115	0.3437	0.6563	32.34
47.5	15,627	390	0.0249	0.9751	21.22
48.5	12,380		0.0000	1.0000	20.69
49.5	12,380		0.0000	1.0000	20.69
50.5	11,127		0.0000	1.0000	20.69
51.5	8,377	3	0.0004	0.9996	20.69
52.5	2,741	338	0.1233	0.8767	20.68
53.5					18.13

AVISTA CORPORATION - GAS PLANT

ACCOUNT 378 MEASURING AND REGULATING EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2010			EXPERIENCE BAND 1991-2010		
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	8,223,691	47,659	0.0058	0.9942	100.00
0.5	6,999,591	26,004	0.0037	0.9963	99.42
1.5	6,227,342	19,047	0.0031	0.9969	99.05
2.5	5,086,366	6,615	0.0013	0.9987	98.75
3.5	4,880,819	30,868	0.0063	0.9937	98.62
4.5	4,309,243	44,477	0.0103	0.9897	98.00
5.5	4,152,344	33,187	0.0080	0.9920	96.98
6.5	3,951,437	11,520	0.0029	0.9971	96.21
7.5	3,836,784	43,828	0.0114	0.9886	95.93
8.5	3,371,562	95,707	0.0284	0.9716	94.83
9.5	3,021,798	18,559	0.0061	0.9939	92.14
10.5	2,592,473	25,806	0.0100	0.9900	91.58
11.5	2,047,882	2,641	0.0013	0.9987	90.66
12.5	1,636,682	13,985	0.0085	0.9915	90.55
13.5	1,495,098		0.0000	1.0000	89.77
14.5	1,295,343	41,822	0.0323	0.9677	89.77
15.5	1,071,019	3,758	0.0035	0.9965	86.87
16.5	919,988	35,510	0.0386	0.9614	86.57
17.5	658,841	2,513	0.0038	0.9962	83.23
18.5	489,927	14,211	0.0290	0.9710	82.91
19.5	443,937		0.0000	1.0000	80.51
20.5	405,298	5,498	0.0136	0.9864	80.51
21.5	332,367	16,141	0.0486	0.9514	79.41
22.5	295,597		0.0000	1.0000	75.56
23.5	279,192	14,006	0.0502	0.9498	75.56
24.5	279,247	800	0.0029	0.9971	71.77
25.5	237,143	5,775	0.0244	0.9756	71.56
26.5	206,385	1,745	0.0085	0.9915	69.82
27.5	214,538	8,486	0.0396	0.9604	69.23
28.5	208,619	13,455	0.0645	0.9355	66.49
29.5	190,827	8,281	0.0434	0.9566	62.20
30.5	165,280	5,975	0.0361	0.9639	59.50
31.5	155,571	4,365	0.0281	0.9719	57.35
32.5	173,153	10,029	0.0579	0.9421	55.74
33.5	159,265	7,263	0.0456	0.9544	52.51
34.5	150,314	4,770	0.0317	0.9683	50.12
35.5	141,640	6,584	0.0465	0.9535	48.53
36.5	128,705	1,695	0.0132	0.9868	46.27
37.5	124,935	2,275	0.0182	0.9818	45.66
38.5	112,874	5,991	0.0531	0.9469	44.83

AVISTA CORPORATION - GAS PLANT

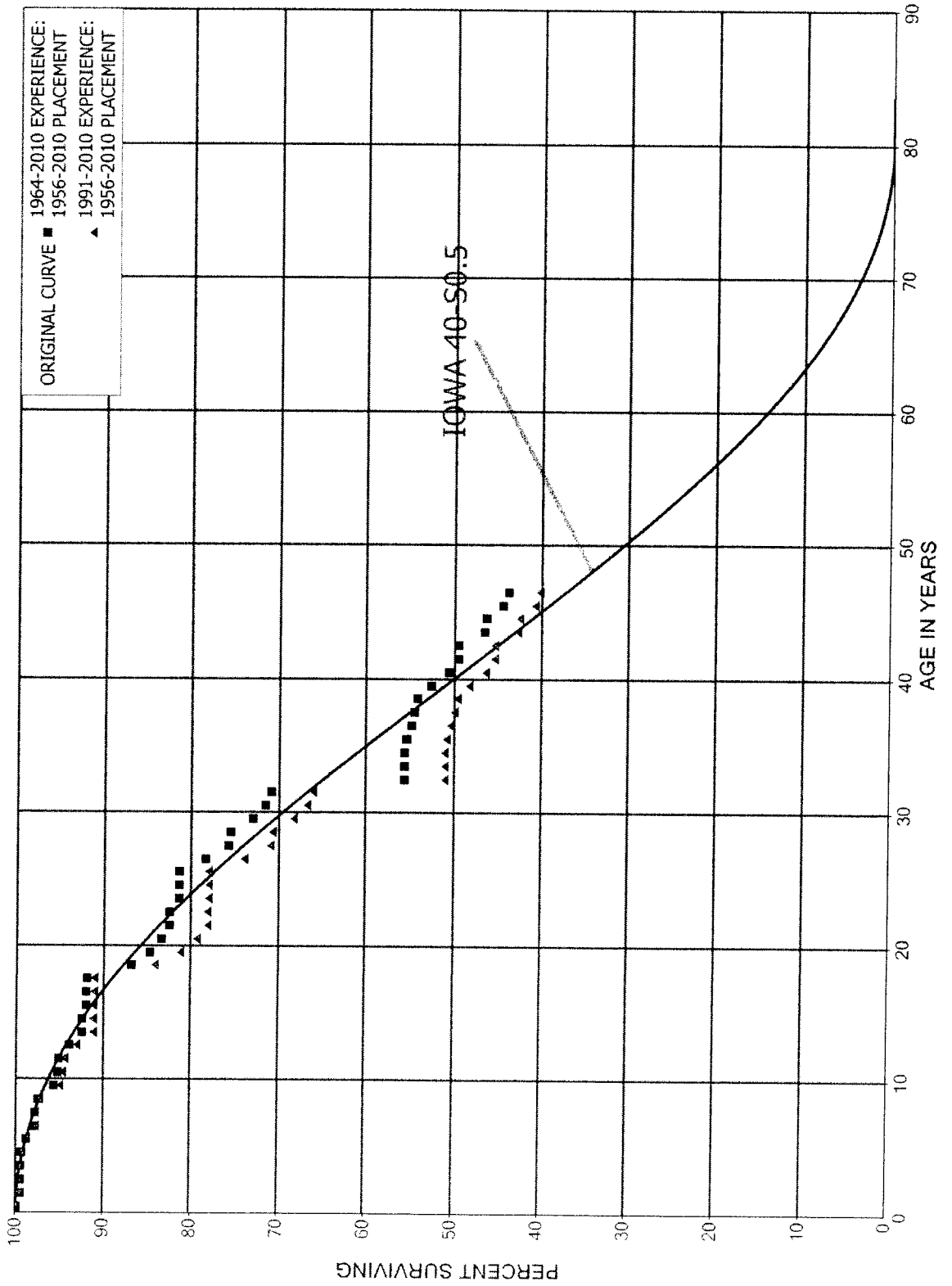
ACCOUNT 378 MEASURING AND REGULATING EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2010			EXPERIENCE BAND 1991-2010		
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	102,189	6,874	0.0673	0.9327	42.45
40.5	87,241	787	0.0090	0.9910	39.60
41.5	84,916	9,023	0.1063	0.8937	39.24
42.5	70,761	846	0.0120	0.9880	35.07
43.5	62,762	1,988	0.0317	0.9683	34.65
44.5	55,552	3,615	0.0651	0.9349	33.55
45.5	49,061	635	0.0129	0.9871	31.37
46.5	46,543	16,115	0.3463	0.6537	30.96
47.5	15,286	390	0.0255	0.9745	20.24
48.5	12,039		0.0000	1.0000	19.73
49.5	12,039		0.0000	1.0000	19.73
50.5	10,789		0.0000	1.0000	19.73
51.5	8,377	3	0.0004	0.9996	19.73
52.5	2,741	338	0.1233	0.8767	19.72
53.5					17.29

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AVISTA CORPORATION - GAS PLANT  
 ACCOUNT 379 COMPRESSOR STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - GAS PLANT

ACCOUNT 379 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2010			EXPERIENCE BAND 1964-2010		
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	7,844,588	9,067	0.0012	0.9988	100.00
0.5	7,413,652	33,456	0.0045	0.9955	99.88
1.5	6,493,594		0.0000	1.0000	99.43
2.5	3,238,780		0.0000	1.0000	99.43
3.5	2,803,267	4,710	0.0017	0.9983	99.43
4.5	2,330,838	13,889	0.0060	0.9940	99.27
5.5	2,252,752	19,368	0.0086	0.9914	98.68
6.5	2,150,074	1,512	0.0007	0.9993	97.83
7.5	2,023,764	7,694	0.0038	0.9962	97.76
8.5	2,010,342	37,487	0.0186	0.9814	97.39
9.5	1,804,091	7,561	0.0042	0.9958	95.57
10.5	1,673,275	2,678	0.0016	0.9984	95.17
11.5	1,509,010	18,976	0.0126	0.9874	95.02
12.5	1,298,806	20,078	0.0155	0.9845	93.82
13.5	1,118,173		0.0000	1.0000	92.37
14.5	860,263	3,741	0.0043	0.9957	92.37
15.5	759,771	662	0.0009	0.9991	91.97
16.5	699,708	364	0.0005	0.9995	91.89
17.5	647,673	35,464	0.0548	0.9452	91.84
18.5	558,541	13,465	0.0241	0.9759	86.81
19.5	529,651	8,202	0.0155	0.9845	84.72
20.5	469,714	4,908	0.0104	0.9896	83.41
21.5	443,956	247	0.0006	0.9994	82.54
22.5	399,363	5,520	0.0138	0.9862	82.49
23.5	391,778		0.0000	1.0000	81.35
24.5	376,989		0.0000	1.0000	81.35
25.5	376,902	13,774	0.0365	0.9635	81.35
26.5	363,129	12,514	0.0345	0.9655	78.38
27.5	350,614	906	0.0026	0.9974	75.68
28.5	349,708	11,517	0.0329	0.9671	75.48
29.5	334,349	6,929	0.0207	0.9793	73.00
30.5	300,145	2,641	0.0088	0.9912	71.48
31.5	256,106	55,023	0.2148	0.7852	70.85
32.5	196,001		0.0000	1.0000	55.63
33.5	195,167		0.0000	1.0000	55.63
34.5	195,167	820	0.0042	0.9958	55.63
35.5	185,479	1,705	0.0092	0.9908	55.40
36.5	180,836	1,334	0.0074	0.9926	54.89
37.5	160,292	1,037	0.0065	0.9935	54.48
38.5	152,604	4,225	0.0277	0.9723	54.13

AVISTA CORPORATION - GAS PLANT

ACCOUNT 379 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2010			EXPERIENCE BAND 1964-2010		
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	147,379	5,624	0.0382	0.9618	52.63
40.5	141,386	3,122	0.0221	0.9779	50.62
41.5	135,933		0.0000	1.0000	49.51
42.5	130,278	7,815	0.0600	0.9400	49.51
43.5	111,656	568	0.0051	0.9949	46.54
44.5	101,237	4,240	0.0419	0.9581	46.30
45.5	90,561	1,319	0.0146	0.9854	44.36
46.5	64,547		0.0000	1.0000	43.71
47.5	3,580		0.0000	1.0000	43.71
48.5	3,027		0.0000	1.0000	43.71
49.5	3,027		0.0000	1.0000	43.71
50.5	3,027		0.0000	1.0000	43.71
51.5	2,042		0.0000	1.0000	43.71
52.5	1,150		0.0000	1.0000	43.71
53.5	1,150		0.0000	1.0000	43.71
54.5					43.71

AVISTA CORPORATION - GAS PLANT

ACCOUNT 379 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2010			EXPERIENCE BAND 1991-2010		
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	7,349,564	9,067	0.0012	0.9988	100.00
0.5	6,923,254	33,456	0.0048	0.9952	99.88
1.5	6,024,237		0.0000	1.0000	99.39
2.5	2,828,627		0.0000	1.0000	99.39
3.5	2,394,604	4,512	0.0019	0.9981	99.39
4.5	1,926,649	13,229	0.0069	0.9931	99.21
5.5	1,835,150	18,885	0.0103	0.9897	98.53
6.5	1,723,417	597	0.0003	0.9997	97.51
7.5	1,596,872	6,801	0.0043	0.9957	97.48
8.5	1,584,344	37,487	0.0237	0.9763	97.06
9.5	1,399,124	5,624	0.0040	0.9960	94.77
10.5	1,297,520	2,678	0.0021	0.9979	94.39
11.5	1,192,877	17,189	0.0144	0.9856	94.19
12.5	989,542	19,666	0.0199	0.9801	92.83
13.5	810,154		0.0000	1.0000	90.99
14.5	552,244		0.0000	1.0000	90.99
15.5	475,705	662	0.0014	0.9986	90.99
16.5	484,583		0.0000	1.0000	90.86
17.5	467,013	35,464	0.0759	0.9241	90.86
18.5	388,454	13,465	0.0347	0.9653	83.96
19.5	360,564	8,202	0.0227	0.9773	81.05
20.5	300,996	4,758	0.0158	0.9842	79.21
21.5	280,187		0.0000	1.0000	77.96
22.5	243,620	474	0.0019	0.9981	77.96
23.5	254,468		0.0000	1.0000	77.80
24.5	252,920		0.0000	1.0000	77.80
25.5	259,269	13,556	0.0523	0.9477	77.80
26.5	271,067	11,114	0.0410	0.9590	73.74
27.5	324,584	906	0.0028	0.9972	70.71
28.5	324,819	11,517	0.0355	0.9645	70.52
29.5	309,460	6,929	0.0224	0.9776	68.02
30.5	275,613	2,641	0.0096	0.9904	66.49
31.5	240,686	55,023	0.2286	0.7714	65.86
32.5	194,851		0.0000	1.0000	50.80
33.5	194,018		0.0000	1.0000	50.80
34.5	195,167	820	0.0042	0.9958	50.80
35.5	185,479	1,705	0.0092	0.9908	50.59
36.5	180,836	1,334	0.0074	0.9926	50.12
37.5	160,292	1,037	0.0065	0.9935	49.75
38.5	152,604	4,225	0.0277	0.9723	49.43

AVISTA CORPORATION - GAS PLANT

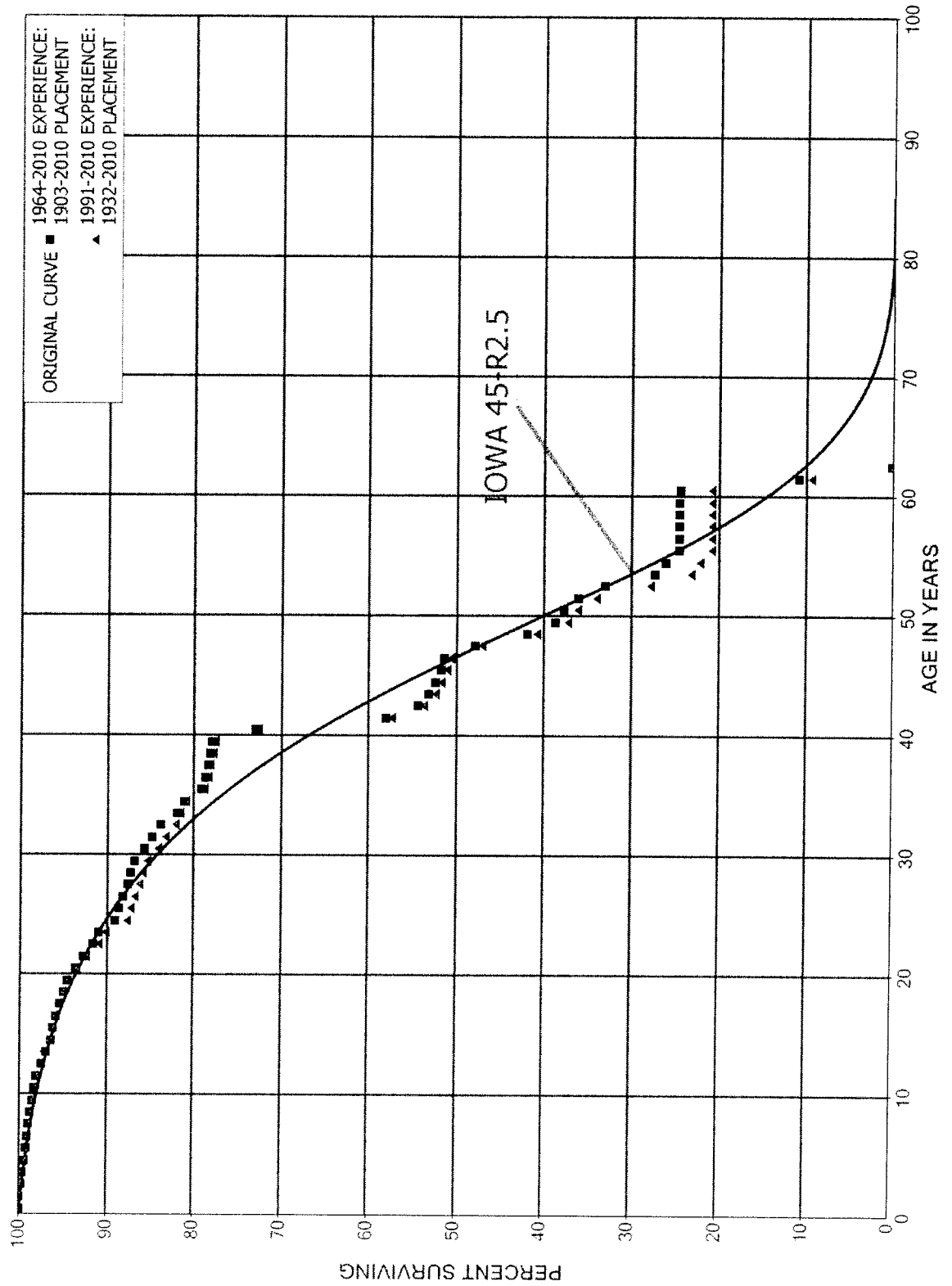
ACCOUNT 379 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2010			EXPERIENCE BAND 1991-2010		
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	147,379	5,624	0.0382	0.9618	48.06
40.5	141,386	3,122	0.0221	0.9779	46.23
41.5	135,933		0.0000	1.0000	45.21
42.5	130,278	7,815	0.0600	0.9400	45.21
43.5	111,656	568	0.0051	0.9949	42.49
44.5	101,237	4,240	0.0419	0.9581	42.28
45.5	90,561	1,319	0.0146	0.9854	40.51
46.5	64,547		0.0000	1.0000	39.92
47.5	3,580		0.0000	1.0000	39.92
48.5	3,027		0.0000	1.0000	39.92
49.5	3,027		0.0000	1.0000	39.92
50.5	3,027		0.0000	1.0000	39.92
51.5	2,042		0.0000	1.0000	39.92
52.5	1,150		0.0000	1.0000	39.92
53.5	1,150		0.0000	1.0000	39.92
54.5					39.92



AVISTA CORPORATION - GAS PLANT  
 ACCOUNT 380 SERVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - GAS PLANT

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2010

EXPERIENCE BAND 1964-2010

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	206,568,711	9,717	0.0000	1.0000	100.00
0.5	201,702,141	65,734	0.0003	0.9997	100.00
1.5	195,557,441	438,352	0.0022	0.9978	99.96
2.5	188,731,028	298,059	0.0016	0.9984	99.74
3.5	183,035,602	357,838	0.0020	0.9980	99.58
4.5	176,684,497	284,026	0.0016	0.9984	99.39
5.5	172,748,819	269,295	0.0016	0.9984	99.23
6.5	165,358,094	289,509	0.0018	0.9982	99.07
7.5	157,964,011	261,973	0.0017	0.9983	98.90
8.5	151,540,917	292,259	0.0019	0.9981	98.73
9.5	145,390,373	334,868	0.0023	0.9977	98.54
10.5	137,374,037	283,257	0.0021	0.9979	98.32
11.5	129,713,226	861,867	0.0066	0.9934	98.11
12.5	120,916,316	575,564	0.0048	0.9952	97.46
13.5	110,641,918	628,719	0.0057	0.9943	97.00
14.5	100,339,483	336,159	0.0034	0.9966	96.45
15.5	91,502,253	289,121	0.0032	0.9968	96.12
16.5	80,981,971	333,897	0.0041	0.9959	95.82
17.5	69,385,855	328,195	0.0047	0.9953	95.43
18.5	59,205,796	291,957	0.0049	0.9951	94.97
19.5	50,446,930	469,116	0.0093	0.9907	94.51
20.5	45,261,092	414,617	0.0092	0.9908	93.63
21.5	41,383,742	491,524	0.0119	0.9881	92.77
22.5	37,620,397	281,513	0.0075	0.9925	91.67
23.5	34,462,430	743,076	0.0216	0.9784	90.98
24.5	31,475,797	142,911	0.0045	0.9955	89.02
25.5	29,760,063	149,513	0.0050	0.9950	88.62
26.5	27,933,473	158,744	0.0057	0.9943	88.17
27.5	26,709,501	103,694	0.0039	0.9961	87.67
28.5	26,390,762	148,788	0.0056	0.9944	87.33
29.5	25,186,881	326,772	0.0130	0.9870	86.84
30.5	23,594,302	245,320	0.0104	0.9896	85.71
31.5	21,405,932	247,741	0.0116	0.9884	84.82
32.5	20,421,788	457,653	0.0224	0.9776	83.84
33.5	19,271,642	171,687	0.0089	0.9911	81.96
34.5	18,406,515	455,944	0.0248	0.9752	81.23
35.5	17,314,659	117,360	0.0068	0.9932	79.22
36.5	16,242,037	49,748	0.0031	0.9969	78.68
37.5	15,094,023	56,729	0.0038	0.9962	78.44
38.5	13,586,542	42,257	0.0031	0.9969	78.14

AVISTA CORPORATION - GAS PLANT

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2010			EXPERIENCE BAND 1964-2010		
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	12,048,570	760,835	0.0631	0.9369	77.90
40.5	10,616,705	2,176,317	0.2050	0.7950	72.98
41.5	7,327,422	454,986	0.0621	0.9379	58.02
42.5	5,933,620	140,813	0.0237	0.9763	54.42
43.5	5,065,075	65,372	0.0129	0.9871	53.13
44.5	4,374,810	56,783	0.0130	0.9870	52.44
45.5	3,756,208	26,753	0.0071	0.9929	51.76
46.5	3,213,172	219,028	0.0682	0.9318	51.39
47.5	2,484,762	312,254	0.1257	0.8743	47.89
48.5	1,716,892	134,315	0.0782	0.9218	41.87
49.5	1,186,229	30,438	0.0257	0.9743	38.59
50.5	706,629	30,833	0.0436	0.9564	37.60
51.5	336,793	28,746	0.0854	0.9146	35.96
52.5	240,097	40,830	0.1701	0.8299	32.89
53.5	199,268	9,243	0.0464	0.9536	27.30
54.5	190,024	11,064	0.0582	0.9418	26.03
55.5	178,960		0.0000	1.0000	24.52
56.5	178,960		0.0000	1.0000	24.52
57.5	178,960		0.0000	1.0000	24.52
58.5	178,960	44	0.0002	0.9998	24.52
59.5	179,488	897	0.0050	0.9950	24.51
60.5	179,788	100,283	0.5578	0.4422	24.39
61.5	79,505	79,120	0.9952	0.0048	10.79
62.5	385	45	0.1169	0.8831	0.05
63.5	340		0.0000	1.0000	0.05
64.5	340	39	0.1147	0.8853	0.05
65.5	301	158	0.5248	0.4752	0.04
66.5	143	85	0.5909	0.4091	0.02
67.5	59	26	0.4444	0.5556	0.01
68.5	33	33	1.0000		0.00
69.5					

AVISTA CORPORATION - GAS PLANT

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2010

EXPERIENCE BAND 1991-2010

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	158,540,581	468	0.0000	1.0000	100.00
0.5	157,947,574	31,839	0.0002	0.9998	100.00
1.5	155,089,827	411,767	0.0027	0.9973	99.98
2.5	151,382,448	269,176	0.0018	0.9982	99.71
3.5	148,299,922	320,547	0.0022	0.9978	99.54
4.5	143,852,902	247,716	0.0017	0.9983	99.32
5.5	141,574,937	232,580	0.0016	0.9984	99.15
6.5	134,470,673	250,082	0.0019	0.9981	98.99
7.5	128,571,414	229,914	0.0018	0.9982	98.80
8.5	123,606,987	249,329	0.0020	0.9980	98.63
9.5	118,738,999	305,180	0.0026	0.9974	98.43
10.5	112,111,192	247,502	0.0022	0.9978	98.18
11.5	106,566,144	708,460	0.0066	0.9934	97.96
12.5	98,775,196	267,615	0.0027	0.9973	97.31
13.5	89,620,224	566,942	0.0063	0.9937	97.04
14.5	80,256,173	267,231	0.0033	0.9967	96.43
15.5	72,312,228	208,238	0.0029	0.9971	96.11
16.5	63,039,300	300,965	0.0048	0.9952	95.83
17.5	52,676,615	295,787	0.0056	0.9944	95.37
18.5	44,112,201	231,694	0.0053	0.9947	94.84
19.5	37,359,944	436,543	0.0117	0.9883	94.34
20.5	33,491,760	390,516	0.0117	0.9883	93.24
21.5	31,270,779	473,543	0.0151	0.9849	92.15
22.5	28,903,493	262,641	0.0091	0.9909	90.76
23.5	26,968,910	732,372	0.0272	0.9728	89.93
24.5	25,175,676	126,735	0.0050	0.9950	87.49
25.5	24,386,012	123,540	0.0051	0.9949	87.05
26.5	23,531,941	147,808	0.0063	0.9937	86.61
27.5	22,943,340	93,025	0.0041	0.9959	86.06
28.5	23,107,624	141,179	0.0061	0.9939	85.71
29.5	22,308,604	317,507	0.0142	0.9858	85.19
30.5	21,183,111	238,515	0.0113	0.9887	83.98
31.5	19,581,903	241,222	0.0123	0.9877	83.03
32.5	18,990,334	143,414	0.0076	0.9924	82.01
33.5	19,008,615	167,826	0.0088	0.9912	81.39
34.5	18,141,260	453,377	0.0250	0.9750	80.67
35.5	17,047,236	109,074	0.0064	0.9936	78.66
36.5	15,982,900	49,737	0.0031	0.9969	78.15
37.5	14,834,897	56,729	0.0038	0.9962	77.91
38.5	13,327,214	42,257	0.0032	0.9968	77.61

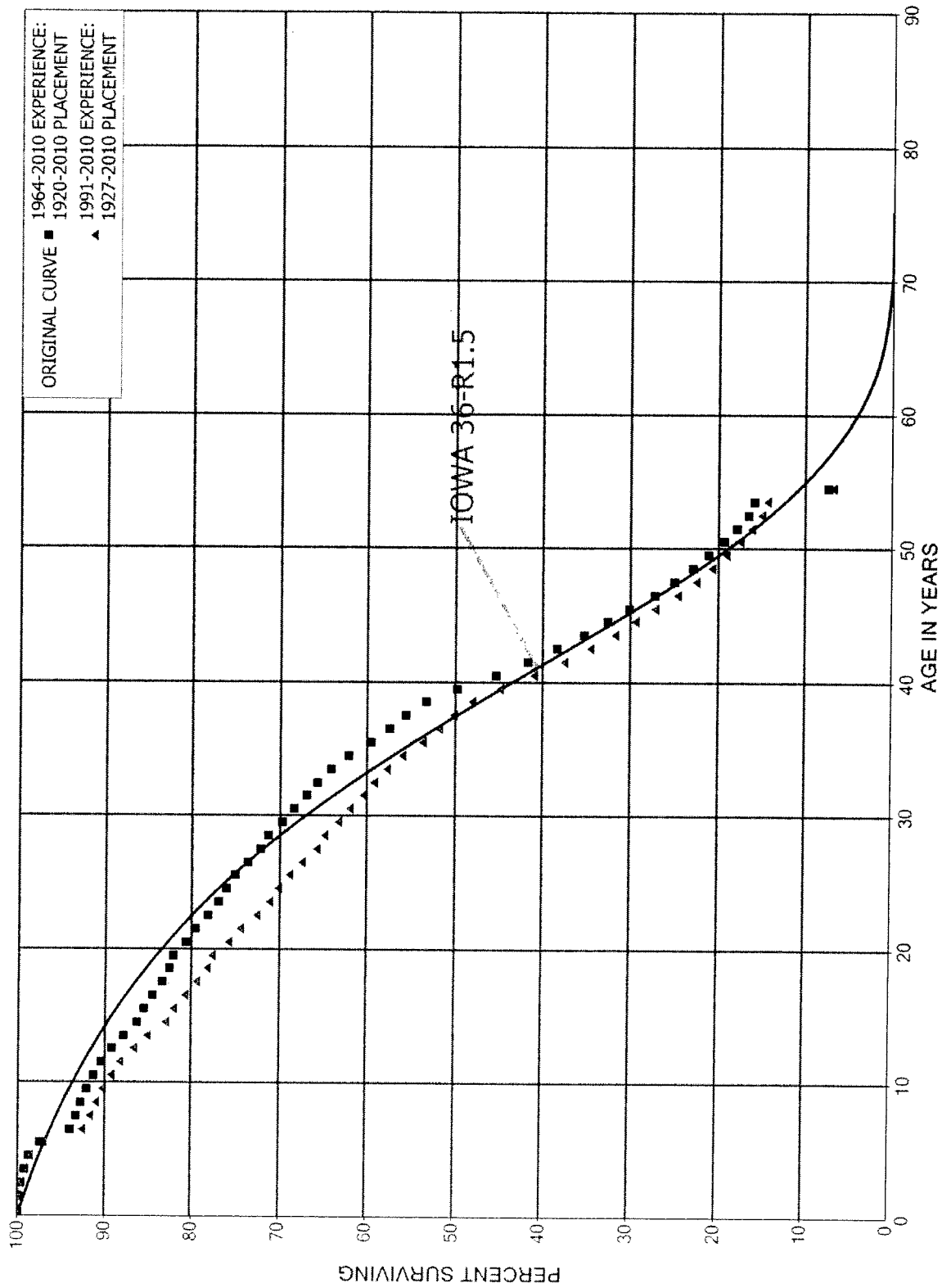
AVISTA CORPORATION - GAS PLANT

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2010			EXPERIENCE BAND 1991-2010		
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	11,789,534	760,432	0.0645	0.9355	77.37
40.5	10,358,114	2,176,307	0.2101	0.7899	72.38
41.5	7,148,106	454,748	0.0636	0.9364	57.17
42.5	5,754,542	140,813	0.0245	0.9755	53.53
43.5	4,885,997	65,372	0.0134	0.9866	52.22
44.5	4,195,571	56,622	0.0135	0.9865	51.52
45.5	3,577,247	26,753	0.0075	0.9925	50.83
46.5	3,034,211	219,028	0.0722	0.9278	50.45
47.5	2,305,802	312,254	0.1354	0.8646	46.81
48.5	1,537,876	134,271	0.0873	0.9127	40.47
49.5	1,007,201	30,382	0.0302	0.9698	36.93
50.5	527,182	30,296	0.0575	0.9425	35.82
51.5	157,883	28,746	0.1821	0.8179	33.76
52.5	239,061	40,178	0.1681	0.8319	27.61
53.5	198,884	9,243	0.0465	0.9535	22.97
54.5	189,640	11,064	0.0583	0.9417	21.91
55.5	178,828		0.0000	1.0000	20.63
56.5	178,828		0.0000	1.0000	20.63
57.5	178,828		0.0000	1.0000	20.63
58.5	178,960	44	0.0002	0.9998	20.63
59.5	178,916	325	0.0018	0.9982	20.62
60.5	178,591	99,087	0.5548	0.4452	20.59
61.5	79,504	79,120	0.9952	0.0048	9.16
62.5	384	44	0.1146	0.8854	0.04
63.5	340		0.0000	1.0000	0.04
64.5	340	39	0.1147	0.8853	0.04
65.5	301	158	0.5248	0.4752	0.03
66.5	143	85	0.5909	0.4091	0.02
67.5	59	26	0.4444	0.5556	0.01
68.5	33	33	1.0000		0.00
69.5					

AVISTA CORPORATION - GAS PLANT  
 ACCOUNT 381 METERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - GAS PLANT

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2010

EXPERIENCE BAND 1964-2010

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	104,449,834	38,987	0.0004	0.9996	100.00
0.5	98,443,335	142,896	0.0015	0.9985	99.96
1.5	91,599,400	180,499	0.0020	0.9980	99.82
2.5	78,532,677	350,833	0.0045	0.9955	99.62
3.5	71,181,829	355,446	0.0050	0.9950	99.18
4.5	64,958,809	821,556	0.0126	0.9874	98.68
5.5	55,241,081	1,987,931	0.0360	0.9640	97.43
6.5	51,894,383	359,420	0.0069	0.9931	93.93
7.5	50,769,868	312,925	0.0062	0.9938	93.28
8.5	49,137,441	336,193	0.0068	0.9932	92.70
9.5	46,547,110	409,249	0.0088	0.9912	92.07
10.5	43,911,612	393,388	0.0090	0.9910	91.26
11.5	41,130,696	576,948	0.0140	0.9860	90.44
12.5	37,476,419	550,843	0.0147	0.9853	89.17
13.5	33,868,301	619,047	0.0183	0.9817	87.86
14.5	30,501,472	264,258	0.0087	0.9913	86.25
15.5	27,476,977	325,586	0.0118	0.9882	85.51
16.5	24,204,143	303,317	0.0125	0.9875	84.49
17.5	21,920,748	226,024	0.0103	0.9897	83.44
18.5	19,630,337	106,373	0.0054	0.9946	82.57
19.5	18,041,256	312,628	0.0173	0.9827	82.13
20.5	16,295,859	221,465	0.0136	0.9864	80.70
21.5	15,279,360	277,388	0.0182	0.9818	79.61
22.5	14,450,934	226,761	0.0157	0.9843	78.16
23.5	13,654,004	161,157	0.0118	0.9882	76.94
24.5	12,986,714	172,738	0.0133	0.9867	76.03
25.5	12,322,388	224,468	0.0182	0.9818	75.02
26.5	11,631,596	232,326	0.0200	0.9800	73.65
27.5	11,059,550	134,509	0.0122	0.9878	72.18
28.5	10,645,974	232,032	0.0218	0.9782	71.30
29.5	10,005,553	191,142	0.0191	0.9809	69.75
30.5	9,349,227	201,064	0.0215	0.9785	68.41
31.5	8,570,723	160,340	0.0187	0.9813	66.94
32.5	8,137,503	192,630	0.0237	0.9763	65.69
33.5	7,763,377	231,967	0.0299	0.9701	64.14
34.5	7,243,511	299,157	0.0413	0.9587	62.22
35.5	6,813,242	245,776	0.0361	0.9639	59.65
36.5	6,218,304	205,376	0.0330	0.9670	57.50
37.5	5,572,304	228,146	0.0409	0.9591	55.60
38.5	4,848,180	330,417	0.0682	0.9318	53.32

AVISTA CORPORATION - GAS PLANT

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2010			EXPERIENCE BAND 1964-2010		
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	4,031,506	353,047	0.0876	0.9124	49.69
40.5	3,041,333	249,609	0.0821	0.9179	45.34
41.5	2,511,817	202,843	0.0808	0.9192	41.62
42.5	2,102,747	171,379	0.0815	0.9185	38.26
43.5	1,718,380	127,851	0.0744	0.9256	35.14
44.5	1,396,684	107,727	0.0771	0.9229	32.52
45.5	1,049,246	98,840	0.0942	0.9058	30.01
46.5	800,090	66,996	0.0837	0.9163	27.19
47.5	630,065	52,529	0.0834	0.9166	24.91
48.5	524,551	41,378	0.0789	0.9211	22.83
49.5	430,214	35,283	0.0820	0.9180	21.03
50.5	354,236	27,861	0.0786	0.9214	19.31
51.5	243,470	16,881	0.0693	0.9307	17.79
52.5	178,332	7,184	0.0403	0.9597	16.56
53.5	73,456	39,538	0.5383	0.4617	15.89
54.5	3,778	1,215	0.3216	0.6784	7.34
55.5	2,563	766	0.2987	0.7013	4.98
56.5	1,798	173	0.0963	0.9037	3.49
57.5	1,624	224	0.1381	0.8619	3.15
58.5	1,400	194	0.1387	0.8613	2.72
59.5	1,206	168	0.1393	0.8607	2.34
60.5	1,038	131	0.1258	0.8742	2.02
61.5	907	107	0.1181	0.8819	1.76
62.5	800	80	0.1002	0.8998	1.55
63.5	720	41	0.0563	0.9437	1.40
64.5	679	72	0.1057	0.8943	1.32
65.5	608	32	0.0520	0.9480	1.18
66.5	576		0.0000	1.0000	1.12
67.5	576	10	0.0176	0.9824	1.12
68.5	566	8	0.0139	0.9861	1.10
69.5	558	16	0.0283	0.9717	1.08
70.5	542	37	0.0679	0.9321	1.05
71.5	505	74	0.1458	0.8542	0.98
72.5	432	95	0.2195	0.7805	0.84
73.5	337	74	0.2188	0.7813	0.65
74.5	263	137	0.5200	0.4800	0.51
75.5	126	126	1.0000		0.25
76.5					



AVISTA CORPORATION - GAS PLANT

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2010			EXPERIENCE BAND 1991-2010		
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	87,358,685	38,653	0.0004	0.9996	100.00
0.5	82,868,713	141,384	0.0017	0.9983	99.96
1.5	76,879,461	178,051	0.0023	0.9977	99.79
2.5	64,353,438	346,378	0.0054	0.9946	99.55
3.5	57,412,228	348,175	0.0061	0.9939	99.02
4.5	51,665,069	811,981	0.0157	0.9843	98.42
5.5	42,391,929	1,979,615	0.0467	0.9533	96.87
6.5	39,477,018	347,297	0.0088	0.9912	92.35
7.5	38,675,924	299,791	0.0078	0.9922	91.53
8.5	37,419,826	316,243	0.0085	0.9915	90.83
9.5	35,381,734	383,319	0.0108	0.9892	90.06
10.5	33,529,333	373,806	0.0111	0.9889	89.08
11.5	31,536,182	552,899	0.0175	0.9825	88.09
12.5	28,265,256	528,752	0.0187	0.9813	86.54
13.5	25,034,330	600,547	0.0240	0.9760	84.93
14.5	22,055,309	244,733	0.0111	0.9889	82.89
15.5	19,386,982	314,337	0.0162	0.9838	81.97
16.5	16,637,768	287,938	0.0173	0.9827	80.64
17.5	14,995,068	220,114	0.0147	0.9853	79.24
18.5	13,441,606	101,781	0.0076	0.9924	78.08
19.5	12,558,376	305,688	0.0243	0.9757	77.49
20.5	11,899,170	215,106	0.0181	0.9819	75.60
21.5	11,337,880	275,341	0.0243	0.9757	74.24
22.5	10,951,485	221,410	0.0202	0.9798	72.43
23.5	10,537,623	157,998	0.0150	0.9850	70.97
24.5	10,281,067	171,941	0.0167	0.9833	69.91
25.5	10,214,779	221,795	0.0217	0.9783	68.74
26.5	9,843,291	232,228	0.0236	0.9764	67.24
27.5	9,490,042	131,962	0.0139	0.9861	65.66
28.5	9,289,837	229,043	0.0247	0.9753	64.74
29.5	8,830,666	188,091	0.0213	0.9787	63.15
30.5	8,382,140	201,012	0.0240	0.9760	61.80
31.5	7,896,992	159,572	0.0202	0.9798	60.32
32.5	7,641,015	192,578	0.0252	0.9748	59.10
33.5	7,554,691	231,712	0.0307	0.9693	57.61
34.5	7,232,767	299,157	0.0414	0.9586	55.85
35.5	6,803,062	245,776	0.0361	0.9639	53.54
36.5	6,209,519	205,376	0.0331	0.9669	51.60
37.5	5,564,498	228,146	0.0410	0.9590	49.89
38.5	4,840,416	330,417	0.0683	0.9317	47.85

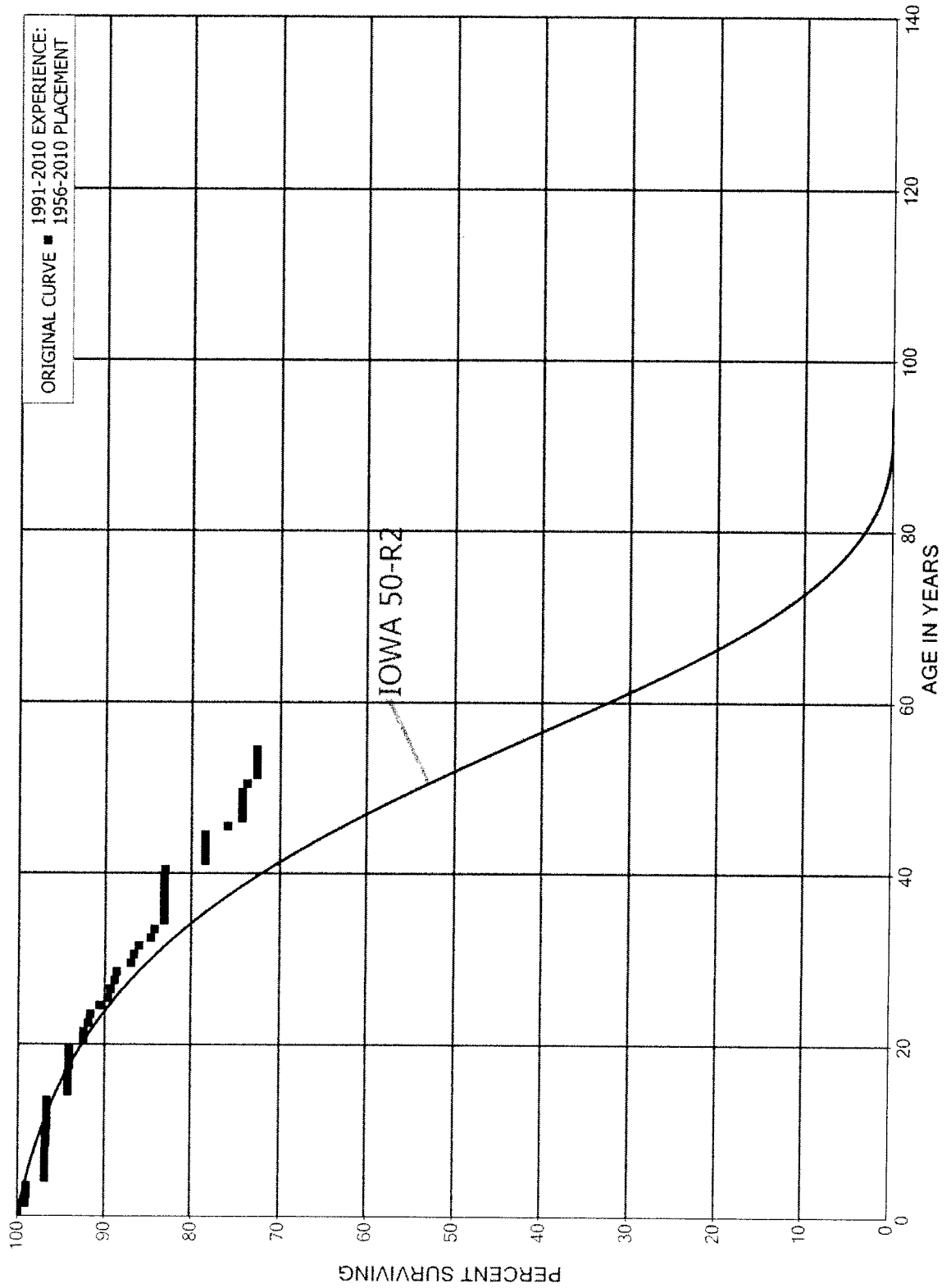
AVISTA CORPORATION - GAS PLANT

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2010			EXPERIENCE BAND 1991-2010		
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	4,023,763	353,047	0.0877	0.9123	44.58
40.5	3,033,828	249,609	0.0823	0.9177	40.67
41.5	2,504,887	202,843	0.0810	0.9190	37.32
42.5	2,099,110	171,379	0.0816	0.9184	34.30
43.5	1,716,317	127,851	0.0745	0.9255	31.50
44.5	1,394,841	107,727	0.0772	0.9228	29.16
45.5	1,047,561	98,739	0.0943	0.9057	26.90
46.5	798,606	66,996	0.0839	0.9161	24.37
47.5	628,752	52,529	0.0835	0.9165	22.32
48.5	523,395	41,378	0.0791	0.9209	20.46
49.5	429,322	35,283	0.0822	0.9178	18.84
50.5	353,404	27,861	0.0788	0.9212	17.29
51.5	242,728	16,881	0.0695	0.9305	15.93
52.5	177,698	7,184	0.0404	0.9596	14.82
53.5	72,870	39,538	0.5426	0.4574	14.22
54.5	3,212	1,215	0.3783	0.6217	6.51
55.5	1,997	766	0.3834	0.6166	4.04
56.5	1,232	173	0.1405	0.8595	2.49
57.5	1,059	224	0.2119	0.7881	2.14
58.5	834	194	0.2328	0.7672	1.69
59.5	640	168	0.2625	0.7375	1.30
60.5	512	131	0.2554	0.7446	0.96
61.5	639	107	0.1677	0.8323	0.71
62.5	779	80	0.1030	0.8970	0.59
63.5	720	41	0.0563	0.9437	0.53
64.5	679	72	0.1057	0.8943	0.50
65.5	608	32	0.0520	0.9480	0.45
66.5	576		0.0000	1.0000	0.43
67.5	576	10	0.0176	0.9824	0.43
68.5	566	8	0.0139	0.9861	0.42
69.5	558	16	0.0283	0.9717	0.41
70.5	542	37	0.0679	0.9321	0.40
71.5	505	74	0.1458	0.8542	0.37
72.5	432	95	0.2195	0.7805	0.32
73.5	337	74	0.2188	0.7813	0.25
74.5	263	137	0.5200	0.4800	0.19
75.5	126	126	1.0000		0.09
76.5					

AVISTA CORPORATION - GAS PLANT  
 ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - GAS PLANT

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2010			EXPERIENCE BAND 1991-2010		
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	3,263,542		0.0000	1.0000	100.00
0.5	2,996,397	29,301	0.0098	0.9902	100.00
1.5	2,775,311	860	0.0003	0.9997	99.02
2.5	2,602,521	1,343	0.0005	0.9995	98.99
3.5	2,444,792	52,368	0.0214	0.9786	98.94
4.5	2,336,200	983	0.0004	0.9996	96.82
5.5	2,269,413		0.0000	1.0000	96.78
6.5	1,918,181		0.0000	1.0000	96.78
7.5	1,718,021	1,294	0.0008	0.9992	96.78
8.5	1,639,611		0.0000	1.0000	96.71
9.5	1,347,789	814	0.0006	0.9994	96.71
10.5	1,130,223	667	0.0006	0.9994	96.65
11.5	1,038,387		0.0000	1.0000	96.59
12.5	891,056		0.0000	1.0000	96.59
13.5	786,477	19,775	0.0251	0.9749	96.59
14.5	717,923		0.0000	1.0000	94.16
15.5	688,138		0.0000	1.0000	94.16
16.5	641,590	841	0.0013	0.9987	94.16
17.5	485,870		0.0000	1.0000	94.04
18.5	394,745		0.0000	1.0000	94.04
19.5	401,172	6,997	0.0174	0.9826	94.04
20.5	402,652		0.0000	1.0000	92.40
21.5	345,701	2,288	0.0066	0.9934	92.40
22.5	282,090	387	0.0014	0.9986	91.79
23.5	288,035	3,755	0.0130	0.9870	91.66
24.5	296,352	2,645	0.0089	0.9911	90.47
25.5	291,993	1,111	0.0038	0.9962	89.66
26.5	305,816	1,545	0.0051	0.9949	89.32
27.5	308,592	1,054	0.0034	0.9966	88.87
28.5	302,745	5,462	0.0180	0.9820	88.56
29.5	228,944	1,035	0.0045	0.9955	86.97
30.5	196,136	1,057	0.0054	0.9946	86.57
31.5	195,425	3,213	0.0164	0.9836	86.11
32.5	205,754	1,101	0.0053	0.9947	84.69
33.5	513,628	6,398	0.0125	0.9875	84.24
34.5	504,915		0.0000	1.0000	83.19
35.5	504,900		0.0000	1.0000	83.19
36.5	499,202	17	0.0000	1.0000	83.19
37.5	495,784	266	0.0005	0.9995	83.19
38.5	491,103	27	0.0001	0.9999	83.14

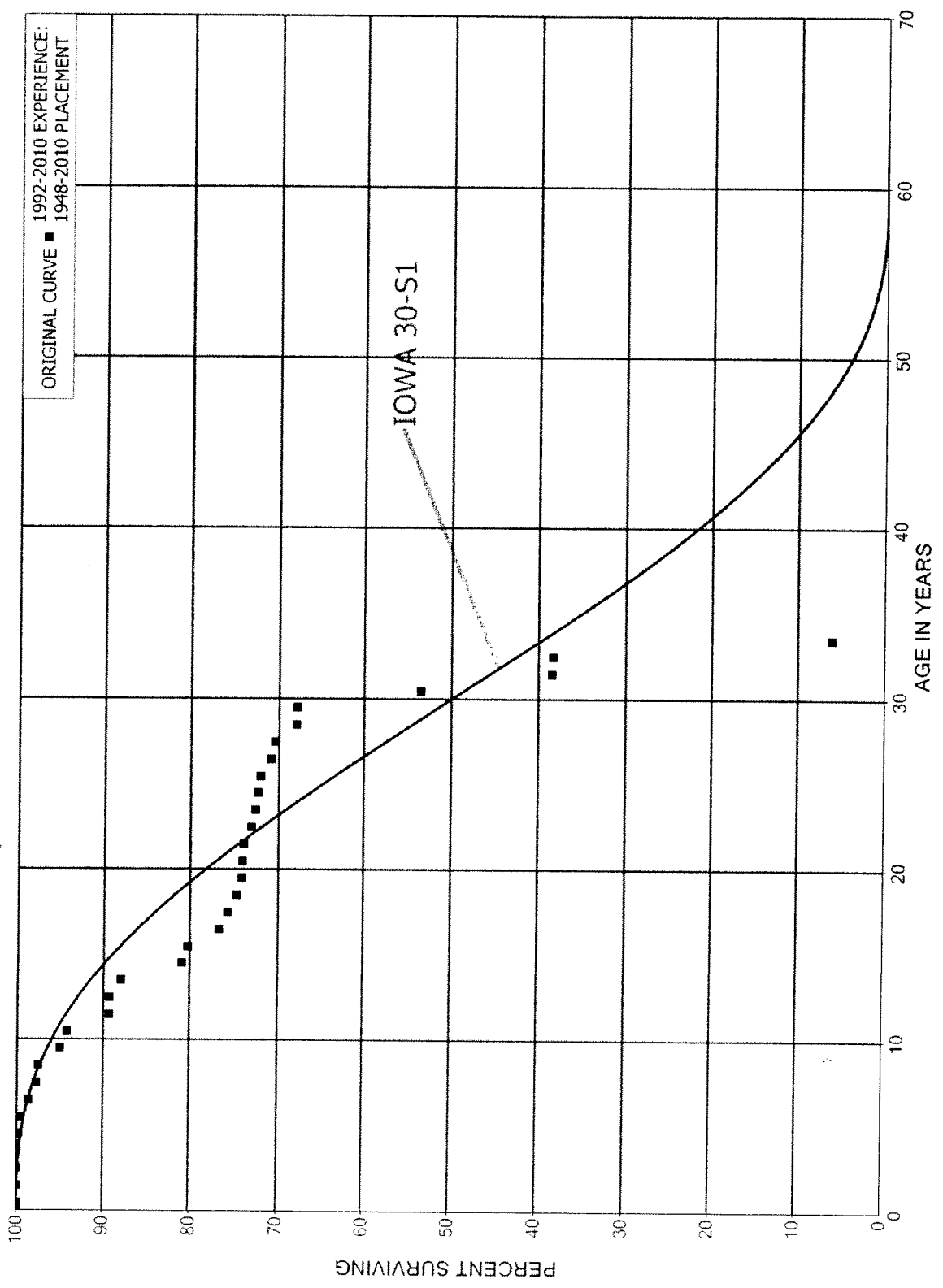
AVISTA CORPORATION - GAS PLANT

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2010			EXPERIENCE BAND 1991-2010		
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	477,028	640	0.0013	0.9987	83.14
40.5	465,772	25,150	0.0540	0.9460	83.02
41.5	436,124		0.0000	1.0000	78.54
42.5	431,013		0.0000	1.0000	78.54
43.5	426,103	306	0.0007	0.9993	78.54
44.5	404,167	12,994	0.0321	0.9679	78.49
45.5	381,865	8,447	0.0221	0.9779	75.96
46.5	353,966		0.0000	1.0000	74.28
47.5	353,905		0.0000	1.0000	74.28
48.5	353,905		0.0000	1.0000	74.28
49.5	353,711	2,583	0.0073	0.9927	74.28
50.5	335,965	5,283	0.0157	0.9843	73.74
51.5	308,904		0.0000	1.0000	72.58
52.5	287,330		0.0000	1.0000	72.58
53.5	4,815		0.0000	1.0000	72.58
54.5					72.58

AVISTA CORPORATION - GAS PLANT  
 ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - GAS PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2010			EXPERIENCE BAND 1992-2010		
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	4,557,295		0.0000	1.0000	100.00
0.5	4,446,479		0.0000	1.0000	100.00
1.5	3,533,633		0.0000	1.0000	100.00
2.5	2,731,938		0.0000	1.0000	100.00
3.5	2,496,908	5,630	0.0023	0.9977	100.00
4.5	2,192,182		0.0000	1.0000	99.77
5.5	2,041,442	22,653	0.0111	0.9889	99.77
6.5	1,954,208	18,843	0.0096	0.9904	98.67
7.5	1,923,095	3,532	0.0018	0.9982	97.72
8.5	1,917,012	50,829	0.0265	0.9735	97.54
9.5	1,864,490	15,507	0.0083	0.9917	94.95
10.5	1,763,104	90,432	0.0513	0.9487	94.16
11.5	1,645,560	351	0.0002	0.9998	89.33
12.5	1,648,674	25,449	0.0154	0.9846	89.31
13.5	1,622,500	127,963	0.0789	0.9211	87.93
14.5	1,681,485	13,734	0.0082	0.9918	81.00
15.5	1,721,717	76,249	0.0443	0.9557	80.34
16.5	538,524	7,117	0.0132	0.9868	76.78
17.5	422,905	5,563	0.0132	0.9868	75.76
18.5	372,684	3,058	0.0082	0.9918	74.77
19.5	370,234	608	0.0016	0.9984	74.15
20.5	370,195	569	0.0015	0.9985	74.03
21.5	375,560	4,309	0.0115	0.9885	73.92
22.5	405,526	2,614	0.0064	0.9936	73.07
23.5	404,719	1,807	0.0045	0.9955	72.60
24.5	403,118	1,248	0.0031	0.9969	72.28
25.5	402,993	6,519	0.0162	0.9838	72.05
26.5	397,045	2,934	0.0074	0.9926	70.89
27.5	402,012	14,015	0.0349	0.9651	70.36
28.5	388,728	731	0.0019	0.9981	67.91
29.5	388,361	81,669	0.2103	0.7897	67.78
30.5	306,854	86,560	0.2821	0.7179	53.53
31.5	220,835	542	0.0025	0.9975	38.43
32.5	220,569	185,462	0.8408	0.1592	38.33
33.5	35,667	560	0.0157	0.9843	6.10
34.5	40,564	831	0.0205	0.9795	6.01
35.5	40,175	442	0.0110	0.9890	5.88
36.5	40,355	3,227	0.0800	0.9200	5.82
37.5	37,193	65	0.0017	0.9983	5.35
38.5	37,858	730	0.0193	0.9807	5.34

AVISTA CORPORATION - GAS PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE, CONT.

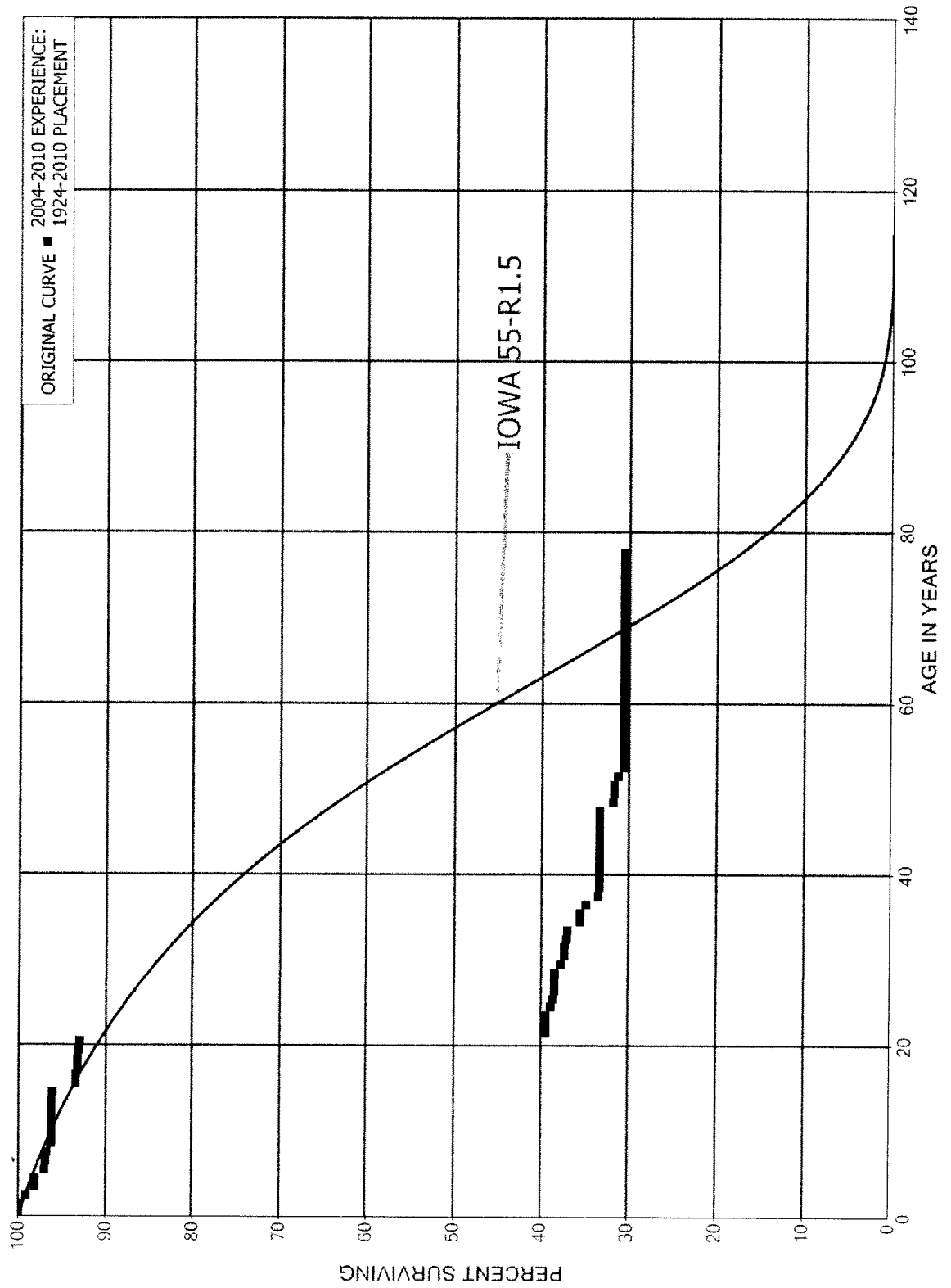
PLACEMENT BAND 1948-2010			EXPERIENCE BAND 1992-2010		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	37,198	2,724	0.0732	0.9268	5.24
40.5	34,474	29,848	0.8658	0.1342	4.86
41.5	4,626		0.0000	1.0000	0.65
42.5	4,894	268	0.0548	0.9452	0.65
43.5	7,260	169	0.0233	0.9767	0.62
44.5	10,921	3,830	0.3507	0.6493	0.60
45.5	9,379	2,288	0.2440	0.7560	0.39
46.5	7,091		0.0000	1.0000	0.30
47.5	7,091		0.0000	1.0000	0.30
48.5	7,265	4,800	0.6607	0.3393	0.30
49.5	2,465		0.0000	1.0000	0.10
50.5	2,601	136	0.0523	0.9477	0.10
51.5	2,465		0.0000	1.0000	0.09
52.5	2,465		0.0000	1.0000	0.09
53.5	2,465		0.0000	1.0000	0.09
54.5	2,465		0.0000	1.0000	0.09
55.5	3,019	554	0.1835	0.8165	0.09
56.5	2,465		0.0000	1.0000	0.08
57.5	2,465		0.0000	1.0000	0.08
58.5	2,465		0.0000	1.0000	0.08
59.5	2,465		0.0000	1.0000	0.08
60.5	2,465		0.0000	1.0000	0.08
61.5	2,465	2,465	1.0000		0.08
62.5					



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COMMON PLANT

AVISTA CORPORATION - COMMON PLANT  
 ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2010			EXPERIENCE BAND 2004-2010		
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	37,226,753		0.0000	1.0000	100.00
0.5	29,405,121	47,152	0.0016	0.9984	100.00
1.5	21,322,922	159,886	0.0075	0.9925	99.84
2.5	14,562,211	143,938	0.0099	0.9901	99.09
3.5	12,263,039	10,357	0.0008	0.9992	98.11
4.5	6,079,176	69,548	0.0114	0.9886	98.03
5.5	7,674,836	2,250	0.0003	0.9997	96.91
6.5	8,604,245	11,670	0.0014	0.9986	96.88
7.5	8,415,736	53,495	0.0064	0.9936	96.75
8.5	8,383,373		0.0000	1.0000	96.13
9.5	9,898,162		0.0000	1.0000	96.13
10.5	11,041,215		0.0000	1.0000	96.13
11.5	9,811,374		0.0000	1.0000	96.13
12.5	8,762,171		0.0000	1.0000	96.13
13.5	8,419,774	2,300	0.0003	0.9997	96.13
14.5	8,470,151	235,548	0.0278	0.9722	96.11
15.5	6,189,469		0.0000	1.0000	93.43
16.5	4,668,229	13,347	0.0029	0.9971	93.43
17.5	5,121,531		0.0000	1.0000	93.17
18.5	4,717,303	7,068	0.0015	0.9985	93.17
19.5	4,599,095	3,444	0.0007	0.9993	93.03
20.5	4,263,565	2,454,679	0.5757	0.4243	92.96
21.5	1,606,712		0.0000	1.0000	39.44
22.5	1,588,001		0.0000	1.0000	39.44
23.5	732,715	10,230	0.0140	0.9860	39.44
24.5	905,987	6,037	0.0067	0.9933	38.89
25.5	647,757	3,327	0.0051	0.9949	38.63
26.5	594,465		0.0000	1.0000	38.43
27.5	934,102		0.0000	1.0000	38.43
28.5	906,090	15,622	0.0172	0.9828	38.43
29.5	1,703,389	23,006	0.0135	0.9865	37.77
30.5	1,671,763		0.0000	1.0000	37.26
31.5	1,445,094	5,490	0.0038	0.9962	37.26
32.5	1,375,062	6,457	0.0047	0.9953	37.12
33.5	1,448,993	54,272	0.0375	0.9625	36.94
34.5	1,056,457		0.0000	1.0000	35.56
35.5	980,311	19,951	0.0204	0.9796	35.56
36.5	173,936	7,383	0.0424	0.9576	34.83
37.5	175,738	444	0.0025	0.9975	33.36
38.5	162,845		0.0000	1.0000	33.27

AVISTA CORPORATION - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2010			EXPERIENCE BAND 2004-2010		
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	162,575		0.0000	1.0000	33.27
40.5	74,341		0.0000	1.0000	33.27
41.5	46,837		0.0000	1.0000	33.27
42.5	49,583		0.0000	1.0000	33.27
43.5	25,377		0.0000	1.0000	33.27
44.5	98,567		0.0000	1.0000	33.27
45.5	263,566		0.0000	1.0000	33.27
46.5	419,818		0.0000	1.0000	33.27
47.5	516,104	24,642	0.0477	0.9523	33.27
48.5	489,619	1,365	0.0028	0.9972	31.68
49.5	486,426	500	0.0010	0.9990	31.59
50.5	487,711	6,544	0.0134	0.9866	31.56
51.5	400,536	7,476	0.0187	0.9813	31.14
52.5	228,061		0.0000	1.0000	30.56
53.5	100,830		0.0000	1.0000	30.56
54.5	13,947		0.0000	1.0000	30.56
55.5	14,749		0.0000	1.0000	30.56
56.5	15,780		0.0000	1.0000	30.56
57.5	4,549		0.0000	1.0000	30.56
58.5	3,335		0.0000	1.0000	30.56
59.5	3,335		0.0000	1.0000	30.56
60.5	3,795		0.0000	1.0000	30.56
61.5	3,212		0.0000	1.0000	30.56
62.5	2,410		0.0000	1.0000	30.56
63.5	486		0.0000	1.0000	30.56
64.5	486		0.0000	1.0000	30.56
65.5	578		0.0000	1.0000	30.56
66.5	2,268		0.0000	1.0000	30.56
67.5	1,808		0.0000	1.0000	30.56
68.5	1,808		0.0000	1.0000	30.56
69.5	1,808		0.0000	1.0000	30.56
70.5	77,042		0.0000	1.0000	30.56
71.5	77,042		0.0000	1.0000	30.56
72.5	76,950		0.0000	1.0000	30.56
73.5	75,260		0.0000	1.0000	30.56
74.5	75,260		0.0000	1.0000	30.56
75.5	75,260		0.0000	1.0000	30.56
76.5	75,260		0.0000	1.0000	30.56
77.5					30.56
78.5					

AVISTA CORPORATION - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

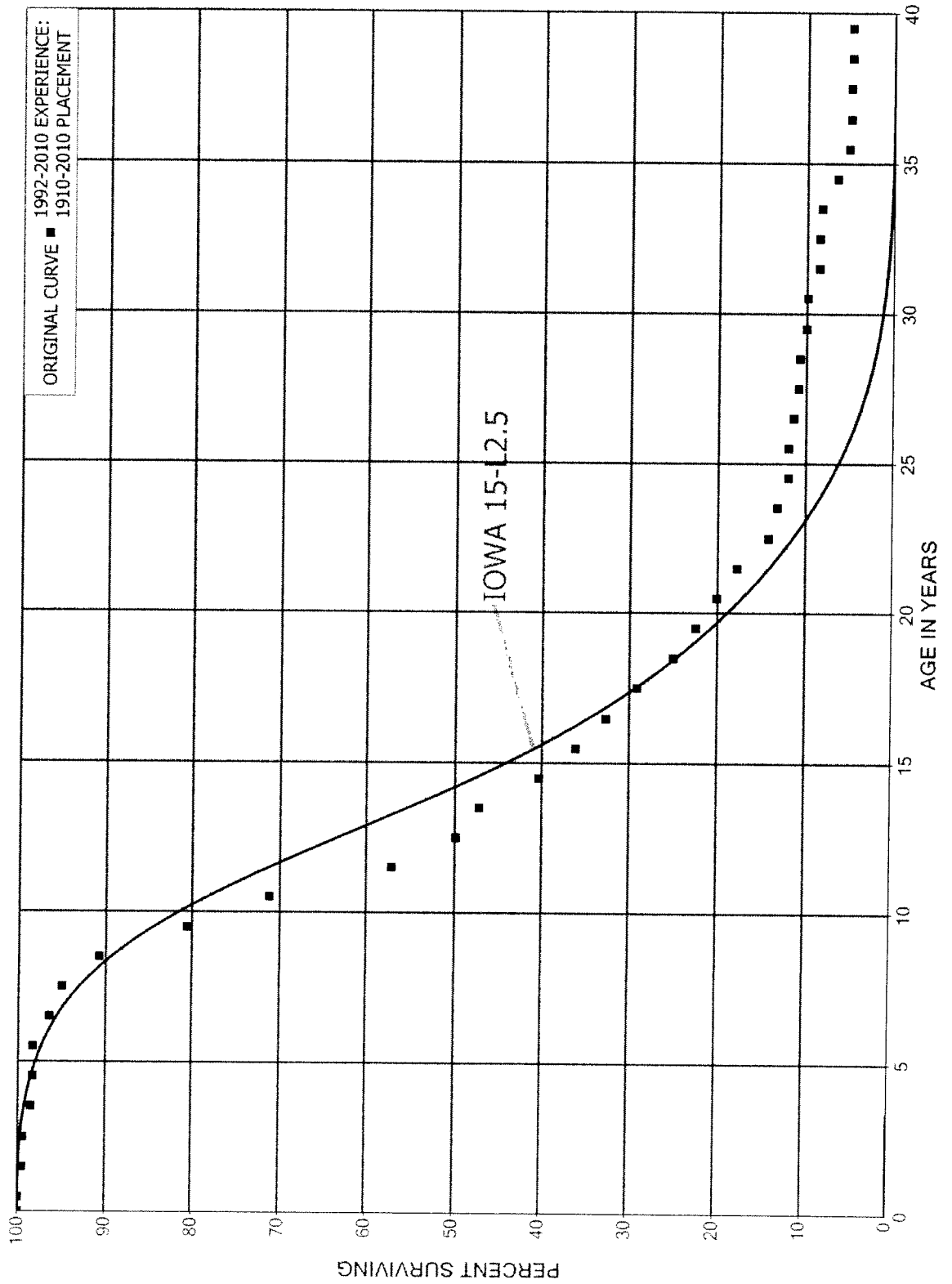
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2010			EXPERIENCE BAND 2004-2010		
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	137		0.0000		
80.5	137		0.0000		
81.5	137		0.0000		
82.5	137		0.0000		
83.5	137		0.0000		
84.5	137		0.0000		
85.5	137		0.0000		
86.5					

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COMBINED PLANT

AVISTA CORPORATION - COMBINED PLANT  
 ACCOUNT 392 TRANSPORTATION EQUIPMENT - CLASS 7 AND 8  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - COMBINED PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - CLASS 7 AND 8

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2010

EXPERIENCE BAND 1992-2010

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	4,027,650		0.0000	1.0000	100.00
0.5	4,259,298	21,274	0.0050	0.9950	100.00
1.5	3,455,455	2,814	0.0008	0.9992	99.50
2.5	3,147,679	29,396	0.0093	0.9907	99.42
3.5	2,916,947	4,478	0.0015	0.9985	98.49
4.5	2,571,655		0.0000	1.0000	98.34
5.5	2,948,082	59,168	0.0201	0.9799	98.34
6.5	3,164,637	47,663	0.0151	0.9849	96.37
7.5	3,376,860	149,931	0.0444	0.9556	94.91
8.5	3,490,525	390,221	0.1118	0.8882	90.70
9.5	3,326,256	388,254	0.1167	0.8833	80.56
10.5	3,039,007	597,354	0.1966	0.8034	71.16
11.5	2,579,580	332,807	0.1290	0.8710	57.17
12.5	2,202,783	117,172	0.0532	0.9468	49.79
13.5	2,132,486	310,866	0.1458	0.8542	47.15
14.5	1,820,230	188,704	0.1037	0.8963	40.27
15.5	1,660,002	157,810	0.0951	0.9049	36.10
16.5	1,428,602	155,245	0.1087	0.8913	32.67
17.5	1,265,829	179,083	0.1415	0.8585	29.12
18.5	996,788	102,597	0.1029	0.8971	25.00
19.5	873,553	93,357	0.1069	0.8931	22.42
20.5	767,648	88,436	0.1152	0.8848	20.03
21.5	674,311	134,557	0.1995	0.8005	17.72
22.5	524,471	36,568	0.0697	0.9303	14.18
23.5	509,536	49,127	0.0964	0.9036	13.20
24.5	426,237	78	0.0002	0.9998	11.92
25.5	400,403	16,122	0.0403	0.9597	11.92
26.5	350,740	19,119	0.0545	0.9455	11.44
27.5	304,677	2,981	0.0098	0.9902	10.82
28.5	253,532	17,210	0.0679	0.9321	10.71
29.5	213,680	2,721	0.0127	0.9873	9.98
30.5	179,218	24,648	0.1375	0.8625	9.86
31.5	128,633	637	0.0050	0.9950	8.50
32.5	112,682	2,415	0.0214	0.9786	8.46
33.5	98,485	21,607	0.2194	0.7806	8.28
34.5	75,005	15,558	0.2074	0.7926	6.46
35.5	61,595	2,041	0.0331	0.9669	5.12
36.5	59,406	60	0.0010	0.9990	4.95
37.5	59,346	743	0.0125	0.9875	4.95
38.5	54,240		0.0000	1.0000	4.88



AVISTA CORPORATION - COMBINED PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - CLASS 7 AND 8

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2010			EXPERIENCE BAND 1992-2010			
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	53,610	3,634	0.0678	0.9322	4.88	
40.5	49,975		0.0000	1.0000	4.55	
41.5	40,039		0.0000	1.0000	4.55	
42.5	40,426	2,214	0.0548	0.9452	4.55	
43.5	38,281	627	0.0164	0.9836	4.30	
44.5	39,669		0.0000	1.0000	4.23	
45.5	37,096	649	0.0175	0.9825	4.23	
46.5	33,827		0.0000	1.0000	4.16	
47.5	20,034		0.0000	1.0000	4.16	
48.5	12,632		0.0000	1.0000	4.16	
49.5	12,632		0.0000	1.0000	4.16	
50.5	12,632		0.0000	1.0000	4.16	
51.5	13,504		0.0000	1.0000	4.16	
52.5	15,525	3,384	0.2180	0.7820	4.16	
53.5	12,470	118	0.0095	0.9905	3.25	
54.5	12,812	860	0.0671	0.9329	3.22	
55.5	12,429		0.0000	1.0000	3.01	
56.5	12,429	5,418	0.4359	0.5641	3.01	
57.5	7,011		0.0000	1.0000	1.70	
58.5	6,998		0.0000	1.0000	1.70	
59.5	6,998	347	0.0496	0.9504	1.70	
60.5	6,879	916	0.1332	0.8668	1.61	
61.5	4,283	432	0.1009	0.8991	1.40	
62.5	3,851		0.0000	1.0000	1.26	
63.5	3,661		0.0000	1.0000	1.26	
64.5	4,062		0.0000	1.0000	1.26	
65.5	4,062		0.0000	1.0000	1.26	
66.5	4,062		0.0000	1.0000	1.26	
67.5	4,062		0.0000	1.0000	1.26	
68.5	4,062	440	0.1084	0.8916	1.26	
69.5	3,621	1,171	0.3234	0.6766	1.12	
70.5	2,450	79	0.0323	0.9677	0.76	
71.5	2,042		0.0000	1.0000	0.73	
72.5	1,793		0.0000	1.0000	0.73	
73.5	1,332		0.0000	1.0000	0.73	
74.5	856		0.0000	1.0000	0.73	
75.5	856		0.0000	1.0000	0.73	
76.5	856		0.0000	1.0000	0.73	
77.5	856	228	0.2658	0.7342	0.73	
78.5	629	227	0.3605	0.6395	0.54	

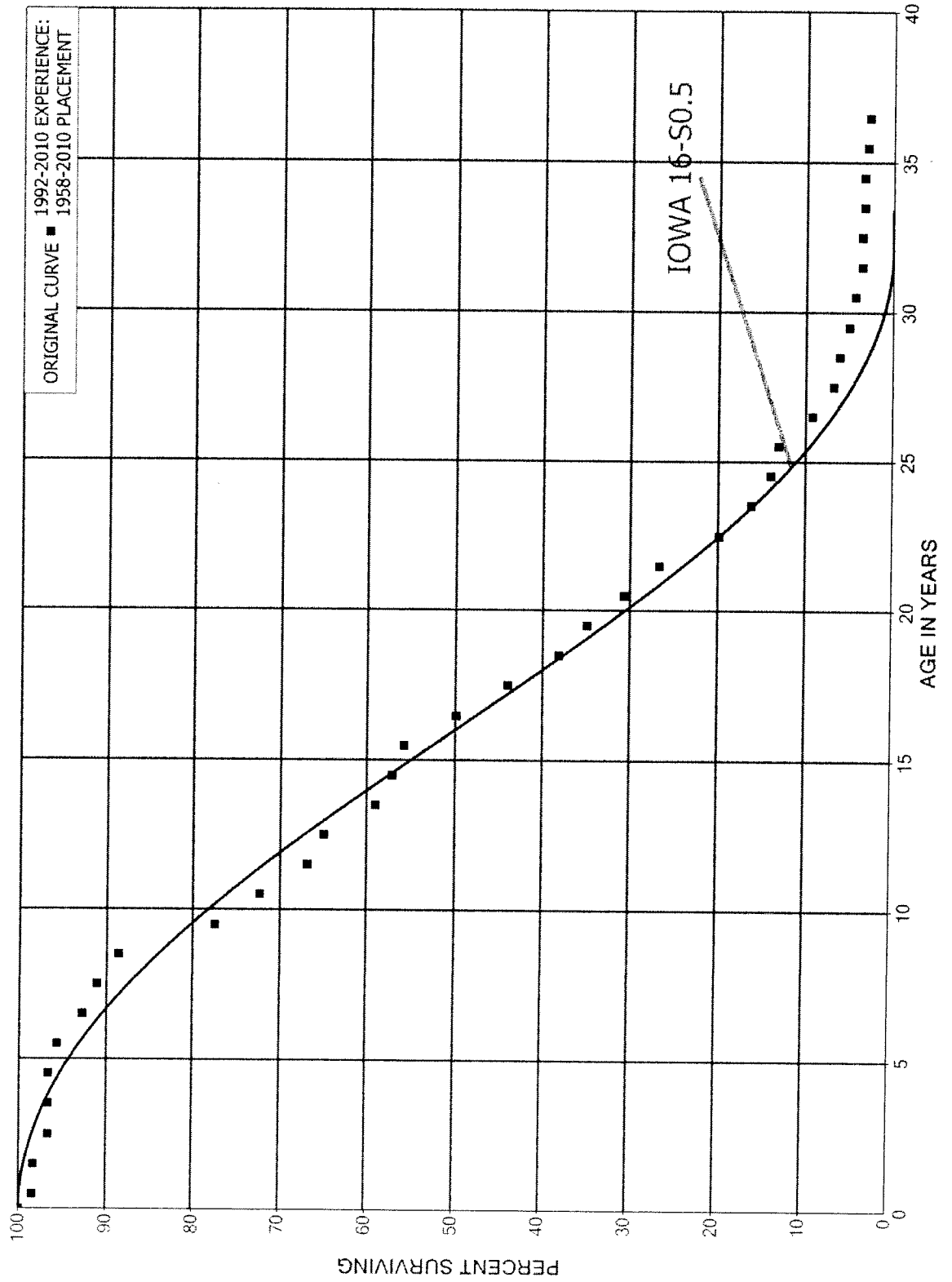
AVISTA CORPORATION - COMBINED PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - CLASS 7 AND 8

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2010			EXPERIENCE BAND 1992-2010		
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	402		0.0000	1.0000	0.34
80.5	402	1	0.0025	0.9975	0.34
81.5	629	401	0.6380	0.3620	0.34
82.5	228		0.0000	1.0000	0.12
83.5	228		0.0000	1.0000	0.12
84.5	228		0.0000	1.0000	0.12
85.5	228		0.0000	1.0000	0.12
86.5	228		0.0000	1.0000	0.12
87.5	228		0.0000	1.0000	0.12
88.5	228		0.0000	1.0000	0.12
89.5	228		0.0000	1.0000	0.12
90.5	228		0.0000	1.0000	0.12
91.5	228		0.0000	1.0000	0.12
92.5	228		0.0000	1.0000	0.12
93.5	228		0.0000	1.0000	0.12
94.5	228		0.0000	1.0000	0.12
95.5	228		0.0000	1.0000	0.12
96.5	228		0.0000	1.0000	0.12
97.5	228		0.0000	1.0000	0.12
98.5	228	228	1.0000		0.12
99.5					

AVISTA CORPORATION - COMBINED PLANT  
 ACCOUNT 396 POWER OPERATED EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION - COMBINED PLANT

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2010

EXPERIENCE BAND 1992-2010

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	7,263,463	114,853	0.0158	0.9842	100.00
0.5	6,244,820	9,783	0.0016	0.9984	98.42
1.5	6,006,956	98,934	0.0165	0.9835	98.26
2.5	5,313,936		0.0000	1.0000	96.65
3.5	5,228,425		0.0000	1.0000	96.65
4.5	5,224,958	55,352	0.0106	0.9894	96.65
5.5	5,449,827	163,455	0.0300	0.9700	95.62
6.5	5,188,061	93,911	0.0181	0.9819	92.75
7.5	5,922,573	161,869	0.0273	0.9727	91.08
8.5	5,987,225	748,076	0.1249	0.8751	88.59
9.5	5,267,662	357,295	0.0678	0.9322	77.52
10.5	4,670,003	353,662	0.0757	0.9243	72.26
11.5	4,627,192	130,592	0.0282	0.9718	66.79
12.5	4,736,699	426,684	0.0901	0.9099	64.90
13.5	4,458,524	139,868	0.0314	0.9686	59.06
14.5	4,317,816	100,872	0.0234	0.9766	57.20
15.5	4,182,643	452,666	0.1082	0.8918	55.87
16.5	3,761,025	440,143	0.1170	0.8830	49.82
17.5	3,227,507	437,561	0.1356	0.8644	43.99
18.5	2,911,822	243,961	0.0838	0.9162	38.03
19.5	2,608,213	315,867	0.1211	0.8789	34.84
20.5	2,249,918	297,101	0.1320	0.8680	30.62
21.5	1,932,413	488,656	0.2529	0.7471	26.58
22.5	1,471,414	275,765	0.1874	0.8126	19.86
23.5	1,176,312	162,492	0.1381	0.8619	16.14
24.5	957,196	59,222	0.0619	0.9381	13.91
25.5	869,850	261,292	0.3004	0.6996	13.05
26.5	563,165	147,570	0.2620	0.7380	9.13
27.5	415,595	42,486	0.1022	0.8978	6.74
28.5	363,480	68,207	0.1876	0.8124	6.05
29.5	251,084	31,965	0.1273	0.8727	4.91
30.5	152,642	28,612	0.1874	0.8126	4.29
31.5	92,720		0.0000	1.0000	3.48
32.5	92,720	4,196	0.0453	0.9547	3.48
33.5	71,598		0.0000	1.0000	3.33
34.5	50,612	5,140	0.1016	0.8984	3.33
35.5	45,472	4,732	0.1041	0.8959	2.99
36.5	40,740		0.0000	1.0000	2.68
37.5	40,740		0.0000	1.0000	2.68
38.5	35,765	799	0.0223	0.9777	2.68

AVISTA CORPORATION - COMBINED PLANT

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2010			EXPERIENCE BAND 1992-2010		
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	34,966		0.0000	1.0000	2.62
40.5	34,966	19,229	0.5499	0.4501	2.62
41.5	15,737		0.0000	1.0000	1.18
42.5	15,737	2,440	0.1551	0.8449	1.18
43.5	13,297		0.0000	1.0000	1.00
44.5	13,297	4,413	0.3319	0.6681	1.00
45.5	8,883	5,380	0.6056	0.3944	0.66
46.5	3,503		0.0000	1.0000	0.26
47.5	3,503		0.0000	1.0000	0.26
48.5	3,503		0.0000	1.0000	0.26
49.5	3,503		0.0000	1.0000	0.26
50.5	3,503		0.0000	1.0000	0.26
51.5	3,503		0.0000	1.0000	0.26
52.5					0.26

III-238

NET SALVAGE STATISTICS

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ELECTRIC PLANT

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	4,142		0		0		0
1984	7,072		0		0		0
1985	69,880		0		0		0
1986	93,718		0		0		0
1987	3,341		0		0		0
1988				84,463		84,463	
1989	23,181	7	0	1,239	5	1,232	5
1990	52,136		0	47,404	91	47,404	91
1991		13,450		19,374		5,924	
1992		48,983		7,394		41,589-	
1993		741		39,070		38,329	
1994							
1995	86,172	2,193	3	620	1	1,573-	2-
1996		158		74,962		74,804	
1997	33,157	4,098	12	19,208	58	15,110	46
1998	70,595		0	18,352	26	18,352	26
1999				58,975		58,975	
2000	6,485,945		0	1,054	0	1,054	0
2001	6,834		0	1,209	18	1,209	18
2002				6,361		6,361	
2003				8,290-		8,290-	
2004	34,014		0	114-	0	114-	0
2005	76,964		0		0		0
2006	39,414	19,608-	50-	711	2	20,319	52
2007	16,833	6,062	36		0	6,062-	36-
2008	228,917	48,870	21	613	0	48,257-	21-
2009	41,818		0		0		0
2010	107,595		0	1,656	2	1,656	2
TOTAL	7,481,729	104,954	1	374,260	5	269,306	4

THREE-YEAR MOVING AVERAGES

83-85	27,031		0		0		0
84-86	56,890		0		0		0
85-87	55,646		0		0		0
86-88	32,353		0	28,154	87	28,154	87
87-89	8,841	2	0	28,567	323	28,565	323
88-90	25,106	2	0	44,369	177	44,366	177
89-91	25,106	4,486	18	22,672	90	18,187	72
90-92	17,379	20,811	120	24,724	142	3,913	23
91-93		21,058		21,946		888	



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94		16,575		15,488		1,087-	
93-95	28,724	978	3	13,230	46	12,252	43
94-96	28,724	784	3	25,194	88	24,410	85
95-97	39,776	2,150	5	31,597	79	29,447	74
96-98	34,584	1,419	4	37,507	108	36,089	104
97-99	34,584	1,366	4	32,178	93	30,812	89
98-00	2,185,513		0	26,127	1	26,127	1
99-01	2,164,260		0	20,413	1	20,413	1
00-02	2,164,260		0	2,875	0	2,875	0
01-03	2,278		0	240-	11-	240-	11-
02-04	11,338		0	681-	6-	681-	6-
03-05	36,993		0	2,802-	8-	2,802-	8-
04-06	50,131	6,536-	13-	199	0	6,735	13
05-07	44,404	4,515-	10-	237	1	4,752	11
06-08	95,055	11,775	12	441	0	11,334-	12-
07-09	95,856	18,311	19	204	0	18,107-	19-
08-10	126,110	16,290	13	756	1	15,534-	12-
FIVE-YEAR AVERAGE							
06-10	86,915	7,065	8	596	1	6,469-	7-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	1,113,512	199,830	18	71	0	199,759-	18-
1985	142,777		0		0		0
1986	89,403-		0		0		0
1987	43,408	467	1	8,569	20	8,102	19
1988							
1989	30,588	201	1	1,053,297		1,053,096	
1990	962,865	1,603	0	59,290	6	57,687	6
1991	164,768	393	0	12	0	381-	0
1992	36,848	404	1	9,993	27	9,589	26
1993	3,385	1,743	51	13,176	389	11,433	338
1994		1,397				1,397-	
1995	1,203,872	45,839	4	756	0	45,083-	4-
1996	68,744	544	1	3,668	5	3,124	5
1997	1,467,740	11,530-	1-	81,000	6	92,530	6
1998	2,955,970	46,426	2	1,892	0	44,534-	2-
1999	39,114	94,452	241	1,378	4	93,074-	238-
2000	33,137,906		0	12,602	0	12,602	0
2001	172,181		0	14,459	8	14,459	8
2002	109,349		0	76,049	70	76,049	70
2003	46,601		0	99,115-	213-	99,115-	213-
2004	2,235,169		0	5,546-	0	5,546-	0
2005	332,757		0		0		0
2006	164,154	17,223-	10-		0	17,223	10
2007	2,211,303	810	0	1,141	0	331	0
2008	378,583		0		0		0
2009	533,406	13,411	3	6,719	1	6,692-	1-
2010	382,826	69,760	18		0	69,760-	18-
TOTAL	47,848,423	448,527	1	1,239,412	3	790,885	2

THREE-YEAR MOVING AVERAGES

84-86	388,962	66,610	17	24	0	66,586-	17-
85-87	32,261	156	0	2,856	9	2,701	8
86-88	15,332-	156	1-	2,856	19-	2,701	18-
87-89	24,665	223	1	353,955		353,733	
88-90	331,151	601	0	370,862	112	370,261	112
89-91	386,074	732	0	370,866	96	370,134	96
90-92	388,160	800	0	23,098	6	22,298	6
91-93	68,334	847	1	7,727	11	6,880	10
92-94	13,411	1,181	9	7,723	58	6,542	49
93-95	402,419	16,326	4	4,644	1	11,682-	3-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	424,205	15,927	4	1,475	0	14,452-	3-
95-97	913,452	11,618	1	28,475	3	16,857	2
96-98	1,497,485	11,813	1	28,853	2	17,040	1
97-99	1,487,608	43,116	3	28,090	2	15,026-	1-
98-00	12,044,330	46,959	0	5,291	0	41,668-	0
99-01	11,116,400	31,484	0	9,480	0	22,004-	0
00-02	11,139,812		0	34,370	0	34,370	0
01-03	109,377		0	2,869-	3-	2,869-	3-
02-04	797,040		0	9,537-	1-	9,537-	1-
03-05	871,509		0	34,887-	4-	34,887-	4-
04-06	910,693	5,741-	1-	1,849-	0	3,892	0
05-07	902,738	5,471-	1-	380	0	5,852	1
06-08	918,013	5,471-	1-	380	0	5,852	1
07-09	1,041,097	4,740	0	2,620	0	2,120-	0
08-10	431,605	27,724	6	2,240	1	25,484-	6-
FIVE-YEAR AVERAGE							
06-10	734,054	13,352	2	1,572	0	11,779-	2-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 314 TURBOGENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	51,399		0		0		0
1986	685		0		0		0
1987	31,036		0		0		0
1988	2,512	8,865	353		0	8,865-	353-
1989	30,346		0		0		0
1990	31,774	7,501	24		0	7,501-	24-
1991	689,595		0	612-	0	612-	0
1992	240		0	1,552	647	1,552	647
1993				174		174	
1994	240		0		0		0
1995	528,642	87,247	17	12,375	2	74,872-	14-
1996		12,432		30,686		18,254	
1997	214,236	2,439	1	3,317	2	878	0
1998	774,524		0	2,310	0	2,310	0
1999	38,984	16,379	42		0	16,379-	42-
2000	13,275,061		0	4,016	0	4,016	0
2001	7,015		0	4,608	66	4,608	66
2002				24,236		24,236	
2003				31,587-		31,587-	
2004	2,042,382		0	4,132-	0	4,132-	0
2005	547,727		0		0		0
2006	95,446	55,462	58		0	55,462-	58-
2007	1,979,267		0		0		0
2008	1,881,953		0		0		0
2009	594,261	9,357	2		0	9,357-	2-
2010							
TOTAL	22,817,325	199,682	1	46,943	0	152,738-	1-

THREE-YEAR MOVING AVERAGES

85-87	27,707		0		0		0
86-88	11,411	2,955	26		0	2,955-	26-
87-89	21,298	2,955	14		0	2,955-	14-
88-90	21,544	5,455	25		0	5,455-	25-
89-91	250,572	2,500	1	204-	0	2,704-	1-
90-92	240,536	2,500	1	313	0	2,187-	1-
91-93	229,945		0	371	0	371	0
92-94	160		0	575	360	575	360
93-95	176,294	29,082	16	4,183	2	24,899-	14-
94-96	176,294	33,226	19	14,354	8	18,873-	11-
95-97	247,626	34,039	14	15,459	6	18,580-	8-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 314 TURBOGENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
96-98	329,586	4,957	2	12,104	4	7,147	2
97-99	342,581	6,273	2	1,876	1	4,397-	1-
98-00	4,696,190	5,460	0	2,109	0	3,351-	0
99-01	4,440,354	5,460	0	2,875	0	2,585-	0
00-02	4,427,359		0	10,954	0	10,954	0
01-03	2,338		0	914-	39-	914-	39-
02-04	680,794		0	3,828-	1-	3,828-	1-
03-05	863,370		0	11,906-	1-	11,906-	1-
04-06	895,185	18,487	2	1,377-	0	19,865-	2-
05-07	874,147	18,487	2		0	18,487-	2-
06-08	1,318,888	18,487	1		0	18,487-	1-
07-09	1,485,160	3,119	0		0	3,119-	0
08-10	825,405	3,119	0		0	3,119-	0
FIVE-YEAR AVERAGE							
06-10	910,185	12,964	1		0	12,964-	1-

AVISTA CORPORATION - ELECTRIC PLANT  
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	343,349		0		0		0
1985	128,520		0		0		0
1986	65,048		0		0		0
1987	11,774		0		0		0
1988							
1989	4,574		0		0		0
1990							
1991	277		0		0		0
1992	323	171	53	1,316	407	1,145	354
1993				3,150		3,150	
1994							
1995	178,274	425	0	225	0	200-	0
1996							
1997	8,768	273	3	840	10	567	6
1998	165,770		0		0		0
1999							
2000	2,942,806		0	6	0	6	0
2001	45,745		0	7	0	7	0
2002				36		36	
2003	72,809		0	46-	0	46-	0
2004	20,844		0	97-	0	97-	0
2005	5,425		0		0		0
2006							
2007	4,277		0		0		0
2008	59,602		0		0		0
2009	5,784	754	13	3,062	53	2,308	40
2010							
TOTAL	4,063,969	1,623	0	8,498	0	6,875	0

THREE-YEAR MOVING AVERAGES

84-86	178,972		0		0		0
85-87	68,447		0		0		0
86-88	25,607		0		0		0
87-89	5,449		0		0		0
88-90	1,525		0		0		0
89-91	1,617		0		0		0
90-92	200	57	28	439	219	382	191
91-93	200	57	28	1,489	744	1,432	716
92-94	108	57	53	1,489		1,432	
93-95	59,425	142	0	1,125	2	983	2

AVISTA CORPORATION - ELECTRIC PLANT  
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	59,425	142	0	75	0	67-	0
95-97	62,347	233	0	355	1	122	0
96-98	58,179	91	0	280	0	189	0
97-99	58,179	91	0	280	0	189	0
98-00	1,036,192		0	2	0	2	0
99-01	996,184		0	4	0	4	0
00-02	996,184		0	16	0	16	0
01-03	39,518		0	1-	0	1-	0
02-04	31,218		0	36-	0	36-	0
03-05	33,026		0	48-	0	48-	0
04-06	8,756		0	32-	0	32-	0
05-07	3,234		0		0		0
06-08	21,293		0		0		0
07-09	23,221	251	1	1,021	4	769	3
08-10	21,795	251	1	1,021	5	769	4
FIVE-YEAR AVERAGE							
06-10	13,933	151	1	612	4	462	3

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983		313		28		285-	
1984	2,131	15	1	300	14	285	13
1985	10,387		0	23	0	23	0
1986	5,252		0		0		0
1987	32,854		0		0		0
1988	5,406	8,225	152		0	8,225-	152-
1989	41,877		0	11,377	27	11,377	27
1990	55,000		0	29,668	54	29,668	54
1991		52		6,199		6,147	
1992	32,925	416	1	2,347	7	1,931	6
1993				2,066		2,066	
1994				11,384		11,384	
1995	6,310	160	3	438	7	278	4
1996		80		4,632		4,552	
1997	504,746	4,279	1	851	0	3,428-	1-
1998	217,730-		0	1,950	1-	1,950	1-
1999				727		727	
2000	711,424		0	1,951	0	1,951	0
2001	107,941		0	2,239	2	2,239	2
2002	4,506		0	11,775	261	11,775	261
2003				15,346-		15,346-	
2004	1,245		0	15-	1-	15-	1-
2005	193,402	10,939-	6-		0	10,939	6
2006		1,218				1,218-	
2007	4,346	2,844-	65-		0	2,844	65
2008		12,565				12,565-	
2009	15,969		0		0		0
2010	19,580		0		0		0
TOTAL	1,537,571	13,540	1	72,593	5	59,053	4

THREE-YEAR MOVING AVERAGES

83-85	4,173	109	3	117	3	8	0
84-86	5,923	5	0	108	2	103	2
85-87	16,164		0	8	0	8	0
86-88	14,504	2,742	19		0	2,742-	19-
87-89	26,712	2,742	10	3,792	14	1,051	4
88-90	34,094	2,742	8	13,682	40	10,940	32
89-91	32,292	17	0	15,748	49	15,731	49
90-92	29,308	156	1	12,738	43	12,582	43
91-93	10,975	156	1	3,537	32	3,381	31



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	10,975	139	1	5,266	48	5,127	47
93-95	2,103	53	3	4,629	220	4,576	218
94-96	2,103	80	4	5,485	261	5,405	257
95-97	170,352	1,506	1	1,974	1	467	0
96-98	95,672	1,453	2	2,478	3	1,025	1
97-99	95,672	1,426	1	1,176	1	250-	0
98-00	164,565		0	1,543	1	1,543	1
99-01	273,122		0	1,639	1	1,639	1
00-02	274,624		0	5,322	2	5,322	2
01-03	37,482		0	444-	1-	444-	1-
02-04	1,917		0	1,195-	62-	1,195-	62-
03-05	64,882	3,646-	6-	5,120-	8-	1,474-	2-
04-06	64,882	3,240-	5-	5-	0	3,235	5
05-07	65,916	4,188-	6-		0	4,188	6
06-08	1,449	3,646	252		0	3,646-	252-
07-09	6,772	3,240	48		0	3,240-	48-
08-10	11,850	4,188	35		0	4,188-	35-
FIVE-YEAR AVERAGE							
06-10	7,979	2,188	27		0	2,188-	27-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	50	5,849		1,623		4,226-	
1984	102,482		0	7,400	7	7,400	7
1985	5,828	16,790	288		0	16,790-	288-
1986	7,600	81	1		0	81-	1-
1987	79,302	66-	0	988	1	1,054	1
1988	14,035		0	6,000	43	6,000	43
1989	35,232	8,350	24		0	8,350-	24-
1990	364,393	88,969	24	90-	0	89,059-	24-
1991	30,498	41,192	135	213	1	40,979-	134-
1992	11,301	10,610	94	1,339	12	9,271-	82-
1993	39,028	1,408	4		0	1,408-	4-
1994	37,304	4,908	13		0	4,908-	13-
1995	22,267	390	2		0	390-	2-
1996	46,067		0	15,500	34	15,500	34
1997	30,055	8,599	29	7,390	25	1,209-	4-
1998	2,835		0		0		0
1999	61,771		0	24,007	39	24,007	39
2000	3,026		0	36	1	36	1
2001	21,811		0	33	0	33	0
2002	5,774		0	8	0	8	0
2003	64,178	25	0	535	1	510	1
2004	50,947	2,163	4	118	0	2,044-	4-
2005	13,165		0		0		0
2006	10,732	5,066	47		0	5,066-	47-
2007	15,181	53,096	350		0	53,096-	350-
2008	20,909	5,190	25		0	5,190-	25-
2009	17,587	31,214	177		0	31,214-	177-
2010	189,159	84,811	45		0	84,811-	45-
TOTAL	1,302,516	368,644	28	65,101	5	303,543-	23-

THREE-YEAR MOVING AVERAGES

83-85	36,120	7,546	21	3,008	8	4,539-	13-
84-86	38,637	5,624	15	2,467	6	3,157-	8-
85-87	30,910	5,602	18	329	1	5,272-	17-
86-88	33,646	5	0	2,329	7	2,324	7
87-89	42,856	2,761	6	2,329	5	432-	1-
88-90	137,887	32,440	24	1,970	1	30,470-	22-
89-91	143,374	46,170	32	41	0	46,129-	32-
90-92	135,397	46,924	35	487	0	46,436-	34-
91-93	26,942	17,737	66	517	2	17,219-	64-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	29,211	5,642	19	446	2	5,196-	18-
93-95	32,866	2,235	7		0	2,235-	7-
94-96	35,212	1,766	5	5,167	15	3,401	10
95-97	32,796	2,996	9	7,630	23	4,634	14
96-98	26,319	2,866	11	7,630	29	4,764	18
97-99	31,553	2,866	9	10,466	33	7,599	24
98-00	22,544		0	8,014	36	8,014	36
99-01	28,869		0	8,026	28	8,026	28
00-02	10,204		0	26	0	26	0
01-03	30,588	8	0	192	1	184	1
02-04	40,300	729	2	220	1	509-	1-
03-05	42,763	729	2	218	1	511-	1-
04-06	24,948	2,410	10	39	0	2,370-	10-
05-07	13,026	19,387	149		0	19,387-	149-
06-08	15,607	21,117	135		0	21,117-	135-
07-09	17,892	29,833	167		0	29,833-	167-
08-10	75,885	40,405	53		0	40,405-	53-
FIVE-YEAR AVERAGE							
06-10	50,713	35,875	71		0	35,875-	71-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	29,976	332	1	23,087	77	22,755	76
1985							
1986	16,517		0	10,500	64	10,500	64
1987	10,609		0		0		0
1988	394		0		0		0
1989	60,862		0	3,434	6	3,434	6
1990	272,728	63,250	23	2,908	1	60,342-	22-
1991		29,284		116		29,168-	
1992	23,783	4,265	18	107	0	4,158-	17-
1993	133,899	15,394	11	1,376	1	14,018-	10-
1994	181,235	23,847	13		0	23,847-	13-
1995	111,998	1,956	2	9,796	9	7,840	7
1996							
1997	197,158		0	771	0	771	0
1998	78,289		0	1,284	2	1,284	2
1999	389,689		0	161,800	42	161,800	42
2000	61,913		0		0		0
2001							
2002	12,540		0		0		0
2003	2,516		0		0		0
2004	2,790		0	3,830	137	3,830	137
2005	32,921		0		0		0
2006							
2007	21,887		0		0		0
2008	59		0		0		0
2009							
2010	3,263,452	164-	0	5,469	0	5,633	0
TOTAL	4,905,215	138,164	3	224,478	5	86,314	2

THREE-YEAR MOVING AVERAGES

84-86	15,498	111	1	11,196	72	11,085	72
85-87	9,042		0	3,500	39	3,500	39
86-88	9,173		0	3,500	38	3,500	38
87-89	23,955		0	1,145	5	1,145	5
88-90	111,328	21,083	19	2,114	2	18,969-	17-
89-91	111,197	30,845	28	2,153	2	28,692-	26-
90-92	98,837	32,266	33	1,044	1	31,223-	32-
91-93	52,561	16,314	31	533	1	15,781-	30-
92-94	112,972	14,502	13	494	0	14,008-	12-
93-95	142,377	13,732	10	3,724	3	10,008-	7-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	97,744	8,601	9	3,265	3	5,336-	5-
95-97	103,052	652	1	3,522	3	2,870	3
96-98	91,816		0	685	1	685	1
97-99	221,712		0	54,618	25	54,618	25
98-00	176,630		0	54,361	31	54,361	31
99-01	150,534		0	53,933	36	53,933	36
00-02	24,818		0		0		0
01-03	5,019		0		0		0
02-04	5,949		0	1,277	21	1,277	21
03-05	12,742		0	1,277	10	1,277	10
04-06	11,904		0	1,277	11	1,277	11
05-07	18,269		0		0		0
06-08	7,315		0		0		0
07-09	7,315		0		0		0
08-10	1,087,837	55-	0	1,823	0	1,878	0
FIVE-YEAR AVERAGE							
06-10	657,080	33-	0	1,094	0	1,127	0

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 333 TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	348,240	4,821	1	110	0	4,711-	1-
1985	16,268		0		0		0
1986		149		155		6	
1987	74,595		0	551	1	551	1
1988	311,867	207	0	72	0	135-	0
1989	10,761		0	1,471	14	1,471	14
1990	873,817	251,197	29		0	251,197-	29-
1991	14,743	109,256	741	4,923	33	104,333-	708-
1992	5,000	1,389	28	20,000	400	18,611	372
1993	490,384	97,880	20	7,790	2	90,090-	18-
1994	35,516	4,673	13		0	4,673-	13-
1995	992,639	17,338	2	12,861	1	4,477-	0
1996							
1997	217,829		0	4,155	2	4,155	2
1998	5,590		0		0		0
1999	154,073		0	62,398	40	62,398	40
2000	70,467		0	216	0	216	0
2001	77,978		0	199	0	199	0
2002	1,181,151		0	46	0	46	0
2003	1,037,351	147	0	3,182	0	3,036	0
2004	924,314		0		0		0
2005	1,068,067	2,531-	0		0	2,531	0
2006	82,498	5,925	7		0	5,925-	7-
2007	1,174,503	470,363	40		0	470,363-	40-
2008	406	13,358-		232	57	13,589	
2009	581,864	1,538	0	3,808	1	2,270	0
2010	7,744	5,891-	76-	7,585	98	13,476	174
TOTAL	9,757,664	943,103	10	129,754	1	813,350-	8-

THREE-YEAR MOVING AVERAGES

84-86	121,503	1,657	1	88	0	1,568-	1-
85-87	30,288	50	0	235	1	186	1
86-88	128,821	119	0	259	0	141	0
87-89	132,408	69	0	698	1	629	0
88-90	398,815	83,801	21	514	0	83,287-	21-
89-91	299,774	120,151	40	2,131	1	118,020-	39-
90-92	297,853	120,614	40	8,308	3	112,306-	38-
91-93	170,042	69,508	41	10,904	6	58,604-	34-
92-94	176,967	34,647	20	9,263	5	25,384-	14-
93-95	506,180	39,964	8	6,884	1	33,080-	7-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 333 TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	342,718	7,337	2	4,287	1	3,050-	1-
95-97	403,489	5,779	1	5,672	1	107-	0
96-98	74,473		0	1,385	2	1,385	2
97-99	125,831		0	22,184	18	22,184	18
98-00	76,710		0	20,871	27	20,871	27
99-01	100,840		0	20,938	21	20,938	21
00-02	443,199		0	154	0	154	0
01-03	765,493	49	0	1,142	0	1,093	0
02-04	1,047,605	49	0	1,076	0	1,027	0
03-05	1,009,911	795-	0	1,061	0	1,855	0
04-06	691,626	1,131	0		0	1,131-	0
05-07	775,023	157,919	20		0	157,919-	20-
06-08	419,136	154,310	37	77	0	154,233-	37-
07-09	585,591	152,848	26	1,347	0	151,501-	26-
08-10	196,671	5,903-	3-	3,875	2	9,778	5
FIVE-YEAR AVERAGE							
06-10	369,403	91,716	25	2,325	1	89,391-	24-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	435		0		0		0
1984	50		0	2,700		2,700	
1985	8,128	10,502	129	10,004	123	498-	6-
1986	5,652		0		0		0
1987	15,467		0		0		0
1988	247		0		0		0
1989	12,109	921	8	25	0	896-	7-
1990	136,033	33,123	24	736	1	32,387-	24-
1991	41,489	28,745	69		0	28,745-	69-
1992	56,048		0	405	1	405	1
1993	10,239	379	4	4,636	45	4,257	42
1994	52,198	6,868	13	29,658	57	22,790	44
1995	38,366	670	2	37,043	97	36,373	95
1996	1,393		0	5,285	379	5,285	379
1997	12,565		0	2,602	21	2,602	21
1998	65,846	706	1	4,746	7	4,040	6
1999	147,856		0	52,525	36	52,525	36
2000	481,776		0	5,798	1	5,798	1
2001	467,432		0	5,705	1	5,705	1
2002	54,392		0	1,242	2	1,242	2
2003	110,200	3,936	4	85,419	78	81,483	74
2004	90,734		0		0		0
2005	78,067	167	0	1,880	2	1,713	2
2006	737,322	12,163	2		0	12,163-	2-
2007	210,053	4,085	2		0	4,085-	2-
2008	197,416	37,318	19	3,009	2	34,309-	17-
2009	99,690	64,900	65	33,363	33	31,537-	32-
2010	395,703		0		0		0
TOTAL	3,526,906	204,484	6	286,781	8	82,297	2

THREE-YEAR MOVING AVERAGES

83-85	2,871	3,501	122	4,235	147	734	26
84-86	4,610	3,501	76	4,235	92	734	16
85-87	9,749	3,501	36	3,335	34	166-	2-
86-88	7,122		0		0		0
87-89	9,274	307	3	8	0	299-	3-
88-90	49,463	11,348	23	254	1	11,094-	22-
89-91	63,210	20,930	33	254	0	20,676-	33-
90-92	77,857	20,623	26	380	0	20,242-	26-
91-93	35,925	9,708	27	1,680	5	8,028-	22-



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	39,495	2,416	6	11,566	29	9,151	23
93-95	33,601	2,639	8	23,779	71	21,140	63
94-96	30,652	2,513	8	23,995	78	21,483	70
95-97	17,441	223	1	14,977	86	14,753	85
96-98	26,602	235	1	4,211	16	3,976	15
97-99	75,423	235	0	19,958	26	19,722	26
98-00	231,826	235	0	21,023	9	20,788	9
99-01	365,688		0	21,343	6	21,343	6
00-02	334,533		0	4,248	1	4,248	1
01-03	210,675	1,312	1	30,789	15	29,476	14
02-04	85,109	1,312	2	28,887	34	27,575	32
03-05	93,000	1,368	1	29,100	31	27,732	30
04-06	302,041	4,110	1	627	0	3,483-	1-
05-07	341,814	5,472	2	627	0	4,845-	1-
06-08	381,597	17,855	5	1,003	0	16,852-	4-
07-09	169,053	35,434	21	12,124	7	23,310-	14-
08-10	230,936	34,073	15	12,124	5	21,949-	10-
FIVE-YEAR AVERAGE							
06-10	328,037	23,693	7	7,274	2	16,419-	5-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	707		0		0		0
1984	1,143	280	24	5,000	437	4,720	413
1985	5,744		0		0		0
1986	2,580		0	43	2	43	2
1987	24,897		0		0		0
1988	3,109		0	850	27	850	27
1989	195		0		0		0
1990	6,060	1,480	24		0	1,480-	24-
1991	71,408	8,095	11	1,061	1	7,034-	10-
1992	2,460	4,461	181	1,400	57	3,061-	124-
1993				1,161		1,161	
1994	40,918	1,437	4	57	0	1,380-	3-
1995	35,241	615	2		0	615-	2-
1996							
1997							
1998	18,261		0	548	3	548	3
1999	5,456		0	332	6	332	6
2000	2,509		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007	222,726		0		0		0
2008	2,819		0		0		0
2009	87,863		0		0		0
2010							
TOTAL	534,095	16,368	3	10,452	2	5,916-	1-

THREE-YEAR MOVING AVERAGES

83-85	2,531	93	4	1,667	66	1,573	62
84-86	3,156	93	3	1,681	53	1,588	50
85-87	11,074		0	14	0	14	0
86-88	10,195		0	298	3	298	3
87-89	9,400		0	283	3	283	3
88-90	3,121	493	16	283	9	210-	7-
89-91	25,888	3,192	12	354	1	2,838-	11-
90-92	26,643	4,679	18	820	3	3,858-	14-
91-93	24,623	4,185	17	1,207	5	2,978-	12-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	14,459	1,966	14	873	6	1,093-	8-
93-95	25,386	684	3	406	2	278-	1-
94-96	25,386	684	3	19	0	665-	3-
95-97	11,747	205	2		0	205-	2-
96-98	6,087		0	183	3	183	3
97-99	7,906		0	293	4	293	4
98-00	8,742		0	293	3	293	3
99-01	2,655		0	111	4	111	4
00-02	836		0		0		0
01-03							
02-04							
03-05							
04-06							
05-07	74,242		0		0		0
06-08	75,182		0		0		0
07-09	104,469		0		0		0
08-10	30,227		0		0		0
FIVE-YEAR AVERAGE							
06-10	62,682		0		0		0

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2010	6,880	915	13		0	915-	13-
TOTAL	6,880	915	13		0	915-	13-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	22,342	7,461	33		0	7,461-	33-
2000							
2001							
2002							
2003							
2004							
2005	382,706		0		0		0
2006	362		0		0		0
2007							
2008							
2009		732,116				732,116-	
2010	17,815	490	3		0	490-	3-
TOTAL	423,225	740,067	175		0	740,067-	175-

THREE-YEAR MOVING AVERAGES

99-01	7,447	2,487	33		0	2,487-	33-
00-02							
01-03							
02-04							
03-05	127,569		0		0		0
04-06	127,689		0		0		0
05-07	127,689		0		0		0
06-08	121		0		0		0
07-09		244,039				244,039-	
08-10	5,938	244,202			0	244,202-	

FIVE-YEAR AVERAGE

06-10	3,635	146,521			0	146,521-	
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AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	14,036		0		0		0
2000							
2001							
2002		20,981		2,245		18,736-	
2003		22				22-	
2004							
2005	3,702,752		0		0		0
2006	819,944		0		0		0
2007	5,784		0		0		0
2008	9,162,288	1,268	0	3,886	0	2,618	0
2009							
2010	237,690		0		0		0
TOTAL	13,942,494	22,271	0	6,131	0	16,140-	0

THREE-YEAR MOVING AVERAGES

99-01	4,679		0		0		0
00-02		6,994		748		6,245-	
01-03		7,001		748		6,253-	
02-04		7,001		748		6,253-	
03-05	1,234,251	7	0		0	7-	0
04-06	1,507,565		0		0		0
05-07	1,509,493		0		0		0
06-08	3,329,339	423	0	1,295	0	873	0
07-09	3,056,024	423	0	1,295	0	873	0
08-10	3,133,326	423	0	1,295	0	873	0

FIVE-YEAR AVERAGE

06-10	2,045,141	254	0	777	0	524	0
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AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1995				220		220	
1996		3,825				3,825-	
1997							
1998							
1999							
2000							
2001				85		85	
2002							
2003							
2004							
2005	2,569		0		0		0
2006	11,528		0		0		0
2007	10,736	116-	1-		0	116	1
2008	457,745	20,438	4		0	20,438-	4-
2009	57,927		0	7,794	13	7,794	13
2010	319,179	20,000	6	1,004	0	18,996-	6-
TOTAL	859,684	44,147	5	9,104	1	35,043-	4-

THREE-YEAR MOVING AVERAGES

95-97		1,275		73		1,202-	
96-98		1,275				1,275-	
97-99							
98-00							
99-01				28		28	
00-02				28		28	
01-03				28		28	
02-04							
03-05	856		0		0		0
04-06	4,699		0		0		0
05-07	8,278	39-	0		0	39	0
06-08	160,003	6,774	4		0	6,774-	4-
07-09	175,469	6,774	4	2,598	1	4,176-	2-
08-10	278,284	13,479	5	2,933	1	10,547-	4-

FIVE-YEAR AVERAGE

06-10	171,423	8,064	5	1,760	1	6,305-	4-
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AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	6,020		0		0		0
1984							
1985	460		0		0		0
1986	6,769	4,481	66	25	0	4,456-	66-
1987							
1988	10,568	1,969	19		0	1,969-	19-
1989	1,700	594	35		0	594-	35-
1990							
1991	1,960	473	24		0	473-	24-
1992							
1993							
1994	1,460	627	43	1,810	124	1,183	81
1995	14,029	6,877	49	1,209	9	5,668-	40-
1996							
1997				227		227	
1998	2,391	548	23	104	4	444-	19-
1999		3,537		128		3,409-	
2000	16,945	1,247	7	176	1	1,072-	6-
2001	44,098	399	1	347	1	51-	0
2002	19,273	231	1	318	2	87	0
2003		634		833		199	
2004	4,917		0		0		0
2005	25,271	1,597-	6-	2,244	9	3,840	15
2006		83-		3,250		3,333	
2007	7,317	4,502	62	63	1	4,439-	61-
2008	424	5,632		18,451		12,819	
2009							
2010	207,863	6,222	3	2,735	1	3,487-	2-
TOTAL	371,464	36,293	10	31,920	9	4,373-	1-

THREE-YEAR MOVING AVERAGES

83-85	2,160		0		0		0
84-86	2,410	1,494	62	8	0	1,485-	62-
85-87	2,410	1,494	62	8	0	1,485-	62-
86-88	5,779	2,150	37	8	0	2,142-	37-
87-89	4,089	854	21		0	854-	21-
88-90	4,089	854	21		0	854-	21-
89-91	1,220	356	29		0	356-	29-
90-92	653	158	24		0	158-	24-
91-93	653	158	24		0	158-	24-



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	487	209	43	603	124	394	81
93-95	5,163	2,501	48	1,006	19	1,495-	29-
94-96	5,163	2,501	48	1,006	19	1,495-	29-
95-97	4,676	2,292	49	479	10	1,814-	39-
96-98	797	183	23	110	14	72-	9-
97-99	797	1,362	171	153	19	1,209-	152-
98-00	6,445	1,777	28	136	2	1,641-	25-
99-01	20,348	1,728	8	217	1	1,510-	7-
00-02	26,772	626	2	280	1	345-	1-
01-03	21,124	421	2	500	2	78	0
02-04	8,063	288	4	384	5	95	1
03-05	10,062	321-	3-	1,026	10	1,347	13
04-06	10,062	560-	6-	1,831	18	2,391	24
05-07	10,863	941	9	1,852	17	911	8
06-08	2,580	3,350	130	7,255	281	3,904	151
07-09	2,580	3,378	131	6,171	239	2,793	108
08-10	69,429	3,951	6	7,062	10	3,111	4
FIVE-YEAR AVERAGE							
06-10	43,121	3,255	8	4,900	11	1,645	4

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	445,432	227,088	51	66,374	15	160,714-	36-
1984	165,959	94,324	57	25,784	16	68,540-	41-
1985	1,077,842	339,232	31	112,521	10	226,711-	21-
1986	162,746	110,905	68	55,587	34	55,318-	34-
1987	203,713	123,245	60	11,937	6	111,308-	55-
1988	728,191	135,725	19	16,152	2	119,573-	16-
1989	310,641	108,486	35	34,112	11	74,374-	24-
1990				4,771		4,771	
1991	454,502	109,551	24	76,007	17	33,544-	7-
1992	36,168	59,200	164	1,479	4	57,721-	160-
1993	60,781	122,543	202	10,606	17	111,937-	184-
1994	164,125	70,488	43	25,033	15	45,455-	28-
1995	435,836	213,653	49	225,212	52	11,559	3
1996	286,267	92,596	32	30,977	11	61,619-	22-
1997	195,666	102,758	53	26,288	13	76,470-	39-
1998	711,241	163,110	23	13,497	2	149,613-	21-
1999	330,868	47,322	14	14,811	4	32,511-	10-
2000	1,405,203	145,503	10	20,485	1	125,018-	9-
2001	1,023,964	46,504	5	40,538	4	5,965-	1-
2002	337,391	26,984	8	37,098	11	10,113	3
2003	908,688	73,970	8	97,243	11	23,273	3
2004	672,150	60,759	9	46,286	7	14,473-	2-
2005	1,087,486	11,947	1	14,690	1	2,743	0
2006	708,433	5,547-	1-	105,834	15	111,381	16
2007	2,454,474	26,154	1	78,987	3	52,832	2
2008	872,747	16,286	2	192,998	22	176,712	20
2009	1,938,336	316,046	16	39,056	2	276,990-	14-
2010	2,683,011	17,320	1	97,441	4	80,120	3
TOTAL	19,861,862	2,856,152	14	1,521,803	8	1,334,349-	7-

THREE-YEAR MOVING AVERAGES

83-85	563,078	220,215	39	68,226	12	151,988-	27-
84-86	468,849	181,487	39	64,631	14	116,856-	25-
85-87	481,434	191,127	40	60,015	12	131,112-	27-
86-88	364,883	123,292	34	27,892	8	95,400-	26-
87-89	414,182	122,485	30	20,734	5	101,752-	25-
88-90	346,277	81,404	24	18,345	5	63,059-	18-
89-91	255,048	72,679	28	38,297	15	34,382-	13-
90-92	163,557	56,250	34	27,419	17	28,831-	18-
91-93	183,817	97,098	53	29,364	16	67,734-	37-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	87,025	84,077	97	12,373	14	71,704-	82-
93-95	220,247	135,561	62	86,950	39	48,611-	22-
94-96	295,409	125,579	43	93,741	32	31,838-	11-
95-97	305,923	136,336	45	94,159	31	42,177-	14-
96-98	397,725	119,488	30	23,587	6	95,901-	24-
97-99	412,592	104,397	25	18,199	4	86,198-	21-
98-00	815,770	118,645	15	16,264	2	102,381-	13-
99-01	920,012	79,776	9	25,278	3	54,498-	6-
00-02	922,186	72,997	8	32,707	4	40,290-	4-
01-03	756,681	49,153	6	58,293	8	9,140	1
02-04	639,410	53,904	8	60,209	9	6,304	1
03-05	889,441	48,892	5	52,739	6	3,848	0
04-06	822,690	22,386	3	55,603	7	33,217	4
05-07	1,416,798	10,851	1	66,504	5	55,652	4
06-08	1,345,218	12,298	1	125,940	9	113,642	8
07-09	1,755,186	119,495	7	103,680	6	15,815-	1-
08-10	1,831,365	116,551	6	109,832	6	6,719-	0
FIVE-YEAR AVERAGE							
06-10	1,731,400	74,052	4	102,863	6	28,811	2

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1985				293		293	
1986							
1987							
1988							
1989				4,330		4,330	
1990	15,149	15,518	102		0	15,518-	102-
1991	234	56	24		0	56-	24-
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000	50,309		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
TOTAL	65,692	15,574	24	4,623	7	10,951-	17-

THREE-YEAR MOVING AVERAGES

85-87				98		98	
86-88							
87-89				1,443		1,443	
88-90	5,050	5,173	102	1,443	29	3,729-	74-
89-91	5,128	5,191	101	1,443	28	3,748-	73-
90-92	5,128	5,191	101		0	5,191-	101-
91-93	78	19	24		0	19-	24-
92-94							
93-95							
94-96							
95-97							

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
96-98							
97-99							
98-00	16,770		0		0		0
99-01	16,770		0		0		0
00-02	16,770		0		0		0
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
FIVE-YEAR AVERAGE							
06-10							

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	274,311	139,848	51	18,559	7	121,289-	44-
1984	374,785	213,024	57	21,525	6	191,499-	51-
1985	1,245,813	392,143	31	295,376	24	96,767-	8-
1986	811,208	554,526	68	131,904	16	422,622-	52-
1987	90,892	54,909	60	80,445	89	25,536	28
1988	65,003	12,119	19	17,686	27	5,567	9
1989	94,789	33,104	35	12,249	13	20,855-	22-
1990	138,936	142,314	102	54,335	39	87,979-	63-
1991	180,873	43,597	24	42,353	23	1,244-	1-
1992	79,852	130,513	163	35,012	44	95,501-	120-
1993	87,483	176,379	202	65,002	74	111,377-	127-
1994	212,716	91,356	43	42,018	20	49,338-	23-
1995	32,629	15,995	49	65,337	200	49,342	151
1996	72,155	23,339	32	7,808	11	15,531-	22-
1997	156,946	82,423	53	12,688	8	69,735-	44-
1998	77,362	17,741	23	69,608	90	51,867	67
1999	237,250	13,539	6	9,098	4	4,442-	2-
2000	243,836	88,475	36	12,456	5	76,019-	31-
2001	87,098	28,277	32	24,650	28	3,627-	4-
2002	85,477	16,408	19	22,558	26	6,150	7
2003	96,277	44,978	47	59,130	61	14,151	15
2004	485,314	42,976	9	32,739	7	10,237-	2-
2005	101,147	99,604	98	41,325	41	58,279-	58-
2006	489,775	24,627-	5-	22,758	5	47,384	10
2007	143,462	86,928	61	29,320	20	57,608-	40-
2008	558,008	52,260	9	59,725	11	7,466	1
2009	98,793	142,712	144	2,080	2	140,631-	142-
2010	127,134	162,730	128	13,404	11	149,326-	117-
TOTAL	6,749,325	2,877,590	43	1,301,146	19	1,576,444-	23-

THREE-YEAR MOVING AVERAGES

83-85	631,636	248,338	39	111,820	18	136,518-	22-
84-86	810,602	386,564	48	149,602	18	236,963-	29-
85-87	715,971	333,859	47	169,242	24	164,618-	23-
86-88	322,368	207,185	64	76,678	24	130,506-	40-
87-89	83,561	33,377	40	36,793	44	3,416	4
88-90	99,576	62,512	63	28,090	28	34,422-	35-
89-91	138,199	73,005	53	36,312	26	36,693-	27-
90-92	133,220	105,475	79	43,900	33	61,575-	46-
91-93	116,069	116,830	101	47,456	41	69,374-	60-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	126,684	132,749	105	47,344	37	85,405-	67-
93-95	110,943	94,577	85	57,452	52	37,124-	33-
94-96	105,833	43,563	41	38,388	36	5,176-	5-
95-97	87,243	40,586	47	28,611	33	11,975-	14-
96-98	102,154	41,168	40	30,035	29	11,133-	11-
97-99	157,186	37,901	24	30,465	19	7,437-	5-
98-00	186,149	39,918	21	30,387	16	9,531-	5-
99-01	189,395	43,430	23	15,401	8	28,029-	15-
00-02	138,804	44,387	32	19,888	14	24,499-	18-
01-03	89,617	29,888	33	35,446	40	5,558	6
02-04	222,356	34,787	16	38,142	17	3,355	2
03-05	227,579	62,519	27	44,398	20	18,122-	8-
04-06	358,745	39,318	11	32,274	9	7,044-	2-
05-07	244,795	53,968	22	31,134	13	22,834-	9-
06-08	397,082	38,187	10	37,268	9	919-	0
07-09	266,755	93,966	35	30,375	11	63,591-	24-
08-10	261,312	119,234	46	25,070	10	94,164-	36-
FIVE-YEAR AVERAGE							
06-10	283,435	84,001	30	25,458	9	58,543-	21-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	257,115	131,080	51	299,551	117	168,471	66
1984	158,917	90,307	57	212,053	133	121,746	77
1985	1,355,015	426,414	31	391,143	29	35,271-	3-
1986	658,627	450,343	68	266,239	40	184,104-	28-
1987	36,550	22,244	61	42,730	117	20,486	56
1988	48,446	9,023	19	23,952	49	14,929	31
1989	63,639	22,225	35	42,008	66	19,783	31
1990	85,920	88,009	102	162,421	189	74,412	87
1991	116,736	28,137	24	33,405	29	5,268	5
1992	50,512	82,559	163	66,702	132	15,857-	31-
1993	196,212	395,593	202	145,276	74	250,317-	128-
1994	187,953	80,721	43	49,494	26	31,227-	17-
1995	27,037	13,254	49	66,764	247	53,510	198
1996	40,822	13,204	32	4,417	11	8,787-	22-
1997	175,891	92,372	53	283,887	161	191,515	109
1998	57,287	13,138	23	27,180	47	14,042	25
1999	266,779	6,374	2	10,470	4	4,096	2
2000	102,127	101,822	100	14,335	14	87,487-	86-
2001	109,461	32,543	30	28,368	26	4,174-	4-
2002	110,997	18,883	17	25,961	23	7,077	6
2003	115,840	51,764	45	68,050	59	16,286	14
2004	493,775	44,458	9	33,867	7	10,590-	2-
2005	85,049	110,597	130	131,560	155	20,963	25
2006	646,345	224,589-	35-	24,354	4	248,943	39
2007	103,911	17,021	16	15,201	15	1,820-	2-
2008	545,662	44,358	8	27,297	5	17,061-	3-
2009	17,544	108,793	620	1,994	11	106,799-	609-
2010	75,173	46,140	61	3,729	5	42,412-	56-
TOTAL	6,189,340	2,316,787	37	2,502,407	40	185,620	3

THREE-YEAR MOVING AVERAGES

83-85	590,349	215,934	37	300,916	51	84,982	14
84-86	724,186	322,355	45	289,812	40	32,543-	4-
85-87	683,397	299,667	44	233,371	34	66,296-	10-
86-88	247,874	160,537	65	110,974	45	49,563-	20-
87-89	49,545	17,831	36	36,230	73	18,399	37
88-90	66,002	39,752	60	76,127	115	36,375	55
89-91	88,765	46,124	52	79,278	89	33,154	37
90-92	84,389	66,235	78	87,509	104	21,274	25
91-93	121,153	168,763	139	81,794	68	86,969-	72-



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	144,892	186,291	129	87,157	60	99,134-	68-
93-95	137,067	163,189	119	87,178	64	76,011-	55-
94-96	85,271	35,726	42	40,225	47	4,499	5
95-97	81,250	39,610	49	118,356	146	78,746	97
96-98	91,333	39,571	43	105,161	115	65,590	72
97-99	166,652	37,295	22	107,179	64	69,884	42
98-00	142,064	40,445	28	17,328	12	23,116-	16-
99-01	159,456	46,913	29	17,724	11	29,188-	18-
00-02	107,528	51,083	48	22,888	21	28,195-	26-
01-03	112,099	34,397	31	40,793	36	6,396	6
02-04	240,204	38,368	16	42,626	18	4,258	2
03-05	231,555	68,940	30	77,826	34	8,886	4
04-06	408,390	23,178-	6-	63,260	15	86,438	21
05-07	278,435	32,324-	12-	57,038	20	89,362	32
06-08	431,973	54,403-	13-	22,284	5	76,687	18
07-09	222,372	56,724	26	14,831	7	41,893-	19-
08-10	212,793	66,430	31	11,007	5	55,424-	26-
FIVE-YEAR AVERAGE							
06-10	277,727	1,655-	1-	14,515	5	16,170	6

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	39,133	8,574	22		0	8,574-	22-
1984	17,296	5,327	31		0	5,327-	31-
1985	1,103	463	42		0	463-	42-
1986	6,068	3,604	59		0	3,604-	59-
1987	114,221	26,297	23	31,826-	28-	58,123-	51-
1988	42,061	11,462	27		0	11,462-	27-
1989	9,160	1,718	19	4,907	54	3,189	35
1990	26,287	8,712	33		0	8,712-	33-
1991	6,804	2,722	40		0	2,722-	40-
1992							
1993	5,272	1,294	25		0	1,294-	25-
1994	17,264	3,287	19		0	3,287-	19-
1995	1,933		0	7,042	364	7,042	364
1996							
1997	9,118	2,246	25		0	2,246-	25-
1998	77,578	13,366	17		0	13,366-	17-
1999	25,104	43,085	172		0	43,085-	172-
2000	54,984		0		0		0
2001	11,465		0		0		0
2002	19,845		0		0		0
2003	14,275		0		0		0
2004							
2005	22,474		0		0		0
2006	207,980	1,219-	1-	407	0	1,626	1
2007	21,253		0	6	0	6	0
2008	33,925	10,776	32	329	1	10,447-	31-
2009		22,861		11,052		11,809-	
2010	4,197	7,255	173	2,643	63	4,612-	110-
TOTAL	788,800	171,831	22	5,440-	1-	177,271-	22-

THREE-YEAR MOVING AVERAGES

83-85	19,177	4,788	25		0	4,788-	25-
84-86	8,156	3,131	38		0	3,131-	38-
85-87	40,464	10,121	25	10,609-	26-	20,730-	51-
86-88	54,117	13,788	25	10,609-	20-	24,396-	45-
87-89	55,147	13,159	24	8,973-	16-	22,132-	40-
88-90	25,836	7,297	28	1,636	6	5,662-	22-
89-91	14,084	4,384	31	1,636	12	2,748-	20-
90-92	11,030	3,811	35		0	3,811-	35-
91-93	4,025	1,339	33		0	1,339-	33-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	7,512	1,527	20		0	1,527-	20-
93-95	8,156	1,527	19	2,347	29	820	10
94-96	6,399	1,096	17	2,347	37	1,252	20
95-97	3,684	749	20	2,347	64	1,599	43
96-98	28,899	5,204	18		0	5,204-	18-
97-99	37,266	19,566	53		0	19,566-	53-
98-00	52,555	18,817	36		0	18,817-	36-
99-01	30,518	14,362	47		0	14,362-	47-
00-02	28,765		0		0		0
01-03	15,195		0		0		0
02-04	11,373		0		0		0
03-05	12,250		0		0		0
04-06	76,818	406-	1-	136	0	542	1
05-07	83,902	406-	0	138	0	544	1
06-08	87,719	3,186	4	248	0	2,938-	3-
07-09	18,393	11,212	61	3,796	21	7,417-	40-
08-10	12,707	13,631	107	4,675	37	8,956-	70-
FIVE-YEAR AVERAGE							
06-10	53,471	7,935	15	2,887	5	5,047-	9-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	406,954	88,856	22	260,647	64	171,791	42
1984	347,555	107,234	31	179,060	52	71,826	21
1985	207,925	87,452	42	125,051	60	37,599	18
1986	255,441	136,943	54	97,123	38	39,820-	16-
1987	820,355	187,449	23	237,854	29	50,405	6
1988	793,522	216,863	27	189,059	24	27,804-	4-
1989	351,587	84,711	24	256,520	73	171,809	49
1990	119,621	39,646	33	96,649	81	57,003	48
1991	653,121	262,731	40	109,065	17	153,666-	24-
1992	52,142	23,113	44	123,824	237	100,711	193
1993	230,035	56,476	25	306,263	133	249,787	109
1994	905,282	172,358	19	275,433	30	103,075	11
1995	640,315	138,016	22	150,779	24	12,763	2
1996	313,128	71,865	23	79,896	26	8,031	3
1997	1,263,920	311,299	25	135,655	11	175,644-	14-
1998	1,810,877	311,997	17	128,242	7	183,755-	10-
1999	833,837	134,383	16	189,891	23	55,509	7
2000	433,469	194,376	45	162,507	37	31,869-	7-
2001	199,541	171,788	86	135,462	68	36,327-	18-
2002	830,271	127,171	15	120,804	15	6,367-	1-
2003	577,119	162,114	28	139,112	24	23,002-	4-
2004	171,161	102,251	60	116,498	68	14,247	8
2005	886,336	39,987	5	48,488	5	8,502	1
2006	676,720	142,389	21	205,402	30	63,013	9
2007	568,908	47,993	8	118,520	21	70,527	12
2008	459,094	95,938	21	99,609	22	3,671	1
2009	465,752	95,246	20	185,628	40	90,382	19
2010	969,057	135,205	14	121,762	13	13,443-	1-
TOTAL	16,243,044	3,745,850	23	4,394,803	27	648,953	4

THREE-YEAR MOVING AVERAGES

83-85	320,811	94,514	29	188,253	59	93,739	29
84-86	270,307	110,543	41	133,745	49	23,202	9
85-87	427,907	137,281	32	153,343	36	16,061	4
86-88	623,106	180,418	29	174,679	28	5,740-	1-
87-89	655,155	163,008	25	227,811	35	64,803	10
88-90	421,577	113,740	27	180,743	43	67,003	16
89-91	374,776	129,029	34	154,078	41	25,049	7
90-92	274,961	108,497	39	109,846	40	1,349	0
91-93	311,766	114,107	37	179,717	58	65,611	21

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	395,820	83,982	21	235,173	59	151,191	38
93-95	591,877	122,283	21	244,158	41	121,875	21
94-96	619,575	127,413	21	168,703	27	41,290	7
95-97	739,121	173,727	24	122,110	17	51,617-	7-
96-98	1,129,308	231,720	21	114,598	10	117,123-	10-
97-99	1,302,878	252,560	19	151,263	12	101,297-	8-
98-00	1,026,061	213,585	21	160,214	16	53,372-	5-
99-01	488,949	166,849	34	162,620	33	4,229-	1-
00-02	487,760	164,445	34	139,591	29	24,854-	5-
01-03	535,644	153,691	29	131,792	25	21,899-	4-
02-04	526,184	130,512	25	125,471	24	5,041-	1-
03-05	544,872	101,450	19	101,366	19	85-	0
04-06	578,072	94,876	16	123,463	21	28,587	5
05-07	710,654	76,790	11	124,137	17	47,347	7
06-08	568,240	95,440	17	141,177	25	45,737	8
07-09	497,918	79,726	16	134,586	27	54,860	11
08-10	631,301	108,796	17	135,666	21	26,870	4
FIVE-YEAR AVERAGE							
06-10	627,906	103,354	16	146,184	23	42,830	7

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	374,004	82,563	22	257,969	69	175,406	47
1984	505,698	155,953	31	291,573	58	135,620	27
1985	524,189	220,471	42	218,113	42	2,358-	0
1986	642,572	345,961	54	219,709	34	126,252-	20-
1987	442,355	101,141	23	297,580	67	196,439	44
1988	443,166	121,116	27	112,589	25	8,527-	2-
1989	319,768	59,984	19	178,482	56	118,498	37
1990	356,153	118,039	33	160,152	45	42,113	12
1991	350,257	140,144	40	93,255	27	46,889-	13-
1992	366,017	162,243	44	173,192	47	10,949	3
1993	370,646	90,997	25	237,734	64	146,737	40
1994	436,978	83,197	19	240,938	55	157,741	36
1995	601,568	129,665	22	333,351	55	203,686	34
1996	887,940	203,787	23	226,563	26	22,776	3
1997	829,253	204,242	25	216,465	26	12,223	1
1998	770,737	132,791	17	349,964	45	217,173	28
1999	730,838	202,595	28	321,996	44	119,401	16
2000	670,237	329,601	49	275,561	41	54,040-	8-
2001	306,069-	291,299	95-	229,700	75-	61,599-	20
2002	96,675	215,642	223	204,845	212	10,796-	11-
2003	130,002	274,894	211	235,889	181	39,004-	30-
2004	146,301	87,538	60	99,735	68	12,197	8
2005	121,328	286,651	236	59,885	49	226,766-	187-
2006	447,952	596,167	133	186,671	42	409,496-	91-
2007	245,704	466,606	190	177,048	72	289,558-	118-
2008	294,588	1,113,938	378	177,066	60	936,872-	318-
2009	226,413	1,364,944	603	188,974	83	1,175,970-	519-
2010	312,503	810,100	259	255,801	82	554,299-	177-
TOTAL	11,337,774	8,392,268	74	6,020,800	53	2,371,468-	21-

THREE-YEAR MOVING AVERAGES

83-85	467,964	152,996	33	255,885	55	102,889	22
84-86	557,486	240,795	43	243,132	44	2,337	0
85-87	536,372	222,524	41	245,134	46	22,610	4
86-88	509,364	189,406	37	209,959	41	20,553	4
87-89	401,763	94,080	23	196,217	49	102,137	25
88-90	373,029	99,713	27	150,408	40	50,695	14
89-91	342,059	106,056	31	143,963	42	37,907	11
90-92	357,476	140,142	39	142,200	40	2,058	1
91-93	362,307	131,128	36	168,060	46	36,932	10

AVISTA CORPORATION - ELECTRIC PLANT  
ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	391,214	112,146	29	217,288	56	105,142	27
93-95	469,731	101,286	22	270,674	58	169,388	36
94-96	642,162	138,883	22	266,951	42	128,068	20
95-97	772,920	179,231	23	258,793	33	79,562	10
96-98	829,310	180,273	22	264,331	32	84,057	10
97-99	776,943	179,876	23	296,142	38	116,266	15
98-00	723,937	221,662	31	315,840	44	94,178	13
99-01	365,002	274,498	75	275,752	76	1,254	0
00-02	153,614	278,847	182	236,702	154	42,145-	27-
01-03	26,464-	260,611	985-	223,478	844-	37,133-	140
02-04	124,326	192,691	155	180,157	145	12,535-	10-
03-05	132,544	216,361	163	131,836	99	84,524-	64-
04-06	238,527	323,452	136	115,430	48	208,022-	87-
05-07	271,662	449,808	166	141,201	52	308,607-	114-
06-08	329,415	725,570	220	180,262	55	545,308-	166-
07-09	255,569	981,829	384	181,029	71	800,800-	313-
08-10	277,835	1,096,327	395	207,280	75	889,047-	320-
FIVE-YEAR AVERAGE							
06-10	305,432	870,351	285	197,112	65	673,239-	220-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	163,575	35,680	22	100,137	61	64,457	39
1984	243,384	75,098	31	191,873	79	116,775	48
1985	259,604	109,188	42	157,401	61	48,213	19
1986	551,745	297,311	54	170,466	31	126,845-	23-
1987	362,824	82,936	23	235,296	65	152,360	42
1988	412,947	112,863	27	197,409	48	84,546	20
1989	360,920	67,703	19	233,186	65	165,483	46
1990	422,372	139,986	33	191,891	45	51,905	12
1991	306,712	122,721	40	159,449	52	36,728	12
1992	164,949	73,116	44	107,573	65	34,457	21
1993	223,354	54,836	25	233,101	104	178,265	80
1994	198,925	37,874	19	286,804	144	248,930	125
1995	191,011	41,171	22	321,185	168	280,014	147
1996	209,830	48,157	23	53,539	26	5,382	3
1997	305,524	75,250	25	217,874	71	142,624	47
1998	337,431	58,136	17	232,208	69	174,072	52
1999	491,689	137,601	28	308,574	63	170,973	35
2000	303,173	315,862	104	264,074	87	51,788-	17-
2001	136,226	279,156	205	220,125	162	59,031-	43-
2002	125,367	206,653	165	196,306	157	10,346-	8-
2003	150,569	263,435	175	226,056	150	37,379-	25-
2004	127,427	76,262	60	86,888	68	10,626	8
2005	59,925	168,646	281	58,793	98	109,853-	183-
2006	312,278	400,030	128	116,061	37	283,970-	91-
2007	152,704	380,009	249	169,155	111	210,854-	138-
2008	293,842	874,044	297	233,884	80	640,161-	218-
2009	244,866	967,898	395	170,316	70	797,582-	326-
2010	563,810	1,234,180	219	226,267	40	1,007,913-	179-
TOTAL	7,676,981	6,735,801	88	5,365,891	70	1,369,910-	18-

THREE-YEAR MOVING AVERAGES

83-85	222,188	73,322	33	149,804	67	76,482	34
84-86	351,578	160,532	46	173,247	49	12,714	4
85-87	391,391	163,145	42	187,721	48	24,576	6
86-88	442,505	164,370	37	201,057	45	36,687	8
87-89	378,897	87,834	23	221,964	59	134,130	35
88-90	398,746	106,851	27	207,495	52	100,645	25
89-91	363,335	110,137	30	194,842	54	84,705	23
90-92	298,011	111,941	38	152,971	51	41,030	14
91-93	231,672	83,558	36	166,708	72	83,150	36



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	195,743	55,275	28	209,159	107	153,884	79
93-95	204,430	44,627	22	280,363	137	235,736	115
94-96	199,922	42,401	21	220,509	110	178,109	89
95-97	235,455	54,859	23	197,533	84	142,673	61
96-98	284,262	60,514	21	167,874	59	107,359	38
97-99	378,215	90,329	24	252,885	67	162,556	43
98-00	377,431	170,533	45	268,285	71	97,752	26
99-01	310,363	244,206	79	264,258	85	20,051	6
00-02	188,255	267,223	142	226,835	120	40,388-	21-
01-03	137,387	249,748	182	214,162	156	35,585-	26-
02-04	134,454	182,116	135	169,750	126	12,366-	9-
03-05	112,640	169,448	150	123,912	110	45,535-	40-
04-06	166,543	214,979	129	87,247	52	127,732-	77-
05-07	174,969	316,228	181	114,669	66	201,559-	115-
06-08	252,941	551,361	218	173,033	68	378,328-	150-
07-09	230,471	740,650	321	191,118	83	549,532-	238-
08-10	367,506	1,025,374	279	210,156	57	815,218-	222-
FIVE-YEAR AVERAGE							
06-10	313,500	771,232	246	183,137	58	588,096-	188-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	10,830	2,351	22	473	4	1,878-	17-
1984	14,971	4,640	31	1,533	10	3,107-	21-
1985	17,103	7,193	42	4,050	24	3,143-	18-
1986	17,648	9,009	51	5,283	30	3,726-	21-
1987	22,930	5,394	24	11,054	48	5,660	25
1988	25,339	6,954	27	1,920	8	5,034-	20-
1989	19,181	3,598	19	7,328	38	3,730	19
1990	20,311	6,732	33	7,136	35	404	2
1991	16,788	6,717	40	16,174	96	9,457	56
1992	85,281	37,802	44	5,190	6	32,612-	38-
1993	81,141	19,921	25	27,935	34	8,014	10
1994	91,149	17,354	19	9,348	10	8,006-	9-
1995	45,574	9,823	22	43,791	96	33,968	75
1996	58,222	13,362	23	14,856	26	1,494	3
1997	182,742	45,009	25	24,152	13	20,857-	11-
1998	99,136	17,080	17	8,162	8	8,918-	9-
1999	81,716	81,209	99	31,931	39	49,278-	60-
2000	56,023	32,685	58	27,326	49	5,359-	10-
2001	25,429	28,887	114	22,779	90	6,109-	24-
2002	43,311	21,384	49	20,314	47	1,071-	2-
2003	43,883	27,260	62	23,392	53	3,868-	9-
2004	43,999	26,295	60	29,958	68	3,664	8
2005	22,050	24,659	112	7,602	34	17,057-	77-
2006	87,933	113,918	130	24,897	28	89,021-	101-
2007	55,162	55,630	101	27,814	50	27,817-	50-
2008	36,218	55,139	152	9,840	27	45,298-	125-
2009	50,249	67,484	134	29,084	58	38,400-	76-
2010	39,206	52,084	133	18,667	48	33,417-	85-
TOTAL	1,393,526	799,575	57	461,990	33	337,584-	24-

THREE-YEAR MOVING AVERAGES

83-85	14,301	4,728	33	2,019	14	2,709-	19-
84-86	16,574	6,947	42	3,622	22	3,325-	20-
85-87	19,227	7,199	37	6,796	35	403-	2-
86-88	21,972	7,119	32	6,086	28	1,033-	5-
87-89	22,483	5,315	24	6,767	30	1,452	6
88-90	21,610	5,761	27	5,461	25	300-	1-
89-91	18,760	5,682	30	10,213	54	4,530	24
90-92	40,793	17,084	42	9,500	23	7,584-	19-
91-93	61,070	21,480	35	16,433	27	5,047-	8-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	85,857	25,026	29	14,158	16	10,868-	13-
93-95	72,621	15,699	22	27,025	37	11,325	16
94-96	64,982	13,513	21	22,665	35	9,152	14
95-97	95,513	22,731	24	27,600	29	4,868	5
96-98	113,367	25,150	22	15,723	14	9,427-	8-
97-99	121,198	47,766	39	21,415	18	26,351-	22-
98-00	78,958	43,658	55	22,473	28	21,185-	27-
99-01	54,389	47,594	88	27,345	50	20,248-	37-
00-02	41,588	27,652	66	23,473	56	4,179-	10-
01-03	37,541	25,844	69	22,162	59	3,682-	10-
02-04	43,731	24,980	57	24,555	56	425-	1-
03-05	36,644	26,071	71	20,318	55	5,754-	16-
04-06	51,327	54,957	107	20,819	41	34,138-	67-
05-07	55,048	64,736	118	20,104	37	44,632-	81-
06-08	59,771	74,896	125	20,850	35	54,045-	90-
07-09	47,210	59,418	126	22,246	47	37,172-	79-
08-10	41,891	58,236	139	19,197	46	39,039-	93-
FIVE-YEAR AVERAGE							
06-10	53,754	68,851	128	22,060	41	46,791-	87-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	10,831	23,787	220	189,355		165,568	
1984	326,007	100,532	31	13,411	4	87,121-	27-
1985	309,510	130,178	42	14,046	5	116,132-	38-
1986	369,901	198,207	54	20,978	6	177,229-	48-
1987	253,069	57,988	23	34,016	13	23,972-	9-
1988	245,225	67,015	27	8,271	3	58,744-	24-
1989	618,016	115,931	19	23,512	4	92,419-	15-
1990	384,950	127,584	33	11,478	3	116,106-	30-
1991	423,460	169,434	40	3,558	1	165,876-	39-
1992	763,940	338,628	44	37,408	5	301,220-	39-
1993	857,707	210,576	25	55,974	7	154,602-	18-
1994	2,600,097	495,036	19	117,093	5	377,943-	15-
1995	1,502,441	323,844	22	78,870	5	244,974-	16-
1996	1,364,355	313,127	23	348,123	26	34,996	3
1997	967,106	238,195	25	54,141	6	184,054-	19-
1998	1,416,289	244,013	17	88,553	6	155,460-	11-
1999	2,185,917	145,408	7	80,676	4	64,732-	3-
2000	490,656	82,581	17	69,041	14	13,540-	3-
2001	252,068	72,985	29	57,551	23	15,433-	6-
2002	330,507	54,029	16	51,324	16	2,705-	1-
2003	321,496	68,874	21	59,102	18	9,772-	3-
2004	375,862	224,891	60	256,226	68	31,335	8
2005	246,937	142,540	58	74,721	30	67,819-	27-
2006	702,047	258,866	37	166,059	24	92,807-	13-
2007	550,022	221,327	40	126,212	23	95,115-	17-
2008	589,160	268,662	46	138,517	24	130,144-	22-
2009	508,366	290,986	57	114,487	23	176,498-	35-
2010	509,604	190,357	37	56,341	11	134,017-	26-
TOTAL	19,475,546	5,175,580	27	2,349,044	12	2,826,536-	15-

THREE-YEAR MOVING AVERAGES

83-85	215,449	84,832	39	72,271	34	12,562-	6-
84-86	335,139	142,972	43	16,145	5	126,827-	38-
85-87	310,827	128,791	41	23,013	7	105,778-	34-
86-88	289,398	107,737	37	21,088	7	86,648-	30-
87-89	372,103	80,311	22	21,933	6	58,378-	16-
88-90	416,064	103,510	25	14,420	3	89,090-	21-
89-91	475,475	137,650	29	12,849	3	124,800-	26-
90-92	524,117	211,882	40	17,481	3	194,401-	37-
91-93	681,702	239,546	35	32,313	5	207,233-	30-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	1,407,248	348,080	25	70,158	5	277,922-	20-
93-95	1,653,415	343,152	21	83,979	5	259,173-	16-
94-96	1,822,298	377,336	21	181,362	10	195,974-	11-
95-97	1,277,967	291,722	23	160,378	13	131,344-	10-
96-98	1,249,250	265,112	21	163,606	13	101,506-	8-
97-99	1,523,104	209,205	14	74,457	5	134,749-	9-
98-00	1,364,287	157,334	12	79,423	6	77,911-	6-
99-01	976,214	100,324	10	69,089	7	31,235-	3-
00-02	357,744	69,865	20	59,305	17	10,559-	3-
01-03	301,357	65,296	22	55,992	19	9,304-	3-
02-04	342,622	115,931	34	122,217	36	6,286	2
03-05	314,765	145,435	46	130,016	41	15,419-	5-
04-06	441,615	208,766	47	165,668	38	43,097-	10-
05-07	499,669	207,578	42	122,330	24	85,247-	17-
06-08	613,743	249,618	41	143,596	23	106,022-	17-
07-09	549,183	260,325	47	126,406	23	133,919-	24-
08-10	535,710	250,002	47	103,115	19	146,886-	27-
FIVE-YEAR AVERAGE							
06-10	571,840	246,040	43	120,323	21	125,716-	22-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	552,785	120,665	22	66,798	12	53,867-	10-
1984	842,194	259,750	31	188,066	22	71,684-	9-
1985	573,594	241,250	42	170,605	30	70,645-	12-
1986	1,041,100	560,385	54	193,221	19	367,164-	35-
1987	617,403	140,924	23	73,002	12	67,922-	11-
1988	604,312	165,207	27	80,085	13	85,122-	14-
1989	627,212	117,655	19	249,033	40	131,378	21
1990	523,294	173,435	33	73,822	14	99,613-	19-
1991	600,628	240,321	40	51,513	9	188,808-	31-
1992	745,819	330,596	44	26,651	4	303,945-	41-
1993	724,649	177,909	25	36,395	5	141,514-	20-
1994	588,290	112,005	19	54,859	9	57,146-	10-
1995	775,265	167,104	22	452,923	58	285,819	37
1996	714,361	163,950	23	182,273	26	18,323	3
1997	893,941	220,175	25	235,485	26	15,310	2
1998	850,524	146,537	17	74,759	9	71,778-	8-
1999	714,259	99,557	14	310,693	43	211,136	30
2000	998,381	318,031	32	265,888	27	52,143-	5-
2001	836,857	281,073	34	221,637	26	59,437-	7-
2002	533,011	208,072	39	197,654	37	10,417-	2-
2003	617,809	265,244	43	227,609	37	37,635-	6-
2004	752,143	449,706	60	512,365	68	62,659	8
2005	898,859	16,979-	2-	19,096	2	36,075	4
2006	1,423,953	80,863-	6-	19,541	1	100,404	7
2007	1,249,685	294,653-	24-	44,778	4	339,431	27
2008	1,395,472	66,154-	5-	24,337	2	90,491	6
2009	2,091,011	354,591	17	37,280	2	317,312-	15-
2010	1,944,379	493,691	25	85,850	4	407,841-	21-
TOTAL	24,731,191	5,349,183	22	4,176,217	17	1,172,967-	5-

THREE-YEAR MOVING AVERAGES

83-85	656,191	207,222	32	141,823	22	65,399-	10-
84-86	818,963	353,795	43	183,964	22	169,831-	21-
85-87	744,032	314,186	42	145,609	20	168,577-	23-
86-88	754,272	288,839	38	115,436	15	173,403-	23-
87-89	616,309	141,262	23	134,040	22	7,222-	1-
88-90	584,939	152,099	26	134,313	23	17,786-	3-
89-91	583,711	177,137	30	124,789	21	52,348-	9-
90-92	623,247	248,117	40	50,662	8	197,455-	32-
91-93	690,365	249,609	36	38,186	6	211,422-	31-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	686,253	206,837	30	39,302	6	167,535-	24-
93-95	696,068	152,339	22	181,392	26	29,053	4
94-96	692,639	147,686	21	230,018	33	82,332	12
95-97	794,523	183,743	23	290,227	37	106,484	13
96-98	819,609	176,887	22	164,172	20	12,715-	2-
97-99	819,575	155,423	19	206,979	25	51,556	6
98-00	854,388	188,042	22	217,113	25	29,072	3
99-01	849,832	232,887	27	266,073	31	33,185	4
00-02	789,416	269,059	34	228,393	29	40,666-	5-
01-03	662,559	251,463	38	215,633	33	35,830-	5-
02-04	634,321	307,674	49	312,543	49	4,869	1
03-05	756,270	232,657	31	253,023	33	20,366	3
04-06	1,024,985	117,288	11	183,667	18	66,379	6
05-07	1,190,832	130,832-	11-	27,805	2	158,637	13
06-08	1,356,370	147,224-	11-	29,552	2	176,775	13
07-09	1,578,723	2,072-	0	35,465	2	37,537	2
08-10	1,810,287	260,709	14	49,155	3	211,554-	12-
FIVE-YEAR AVERAGE							
06-10	1,620,900	81,322	5	42,357	3	38,965-	2-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNTS 369.1, 369.2 AND 369.3 - UNDERGROUND AND OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	88,578	19,434	22	10,796	12	8,638-	10-
1984	94,280	29,043	31	4,868	5	24,175-	26-
1985	117,469	49,406	42	4,990	4	44,416-	38-
1986	111,532	59,462	53	18,583	17	40,879-	37-
1987	129,889	29,668	23	20,939	16	8,729-	7-
1988	128,304	35,074	27	3,935	3	31,139-	24-
1989	303,351	56,904	19	3,207	1	53,697-	18-
1990	147,439	48,865	33	87,822	60	38,957	26
1991	63,490	25,403	40	4,149	7	21,254-	33-
1992	83,581	37,048	44	22,807	27	14,241-	17-
1993	52,749	12,950	25	59,271	112	46,321	88
1994	66,361	12,635	19	32,299	49	19,664	30
1995	63,584	13,705	22	96,170	151	82,465	130
1996	105,424	24,195	23	26,900	26	2,705	3
1997	113,339	27,915	25	71,350	63	43,435	38
1998	196,924	33,928	17	38,855	20	4,927	3
1999	135,292	82,917	61	96,217	71	13,300	10
2000	96,211	98,490	102	82,342	86	16,148-	17-
2001	59,445	87,045	146	68,638	115	18,407-	31-
2002	63,820	64,437	101	61,211	96	3,226-	5-
2003	79,697	82,142	103	70,487	88	11,655-	15-
2004	78,561	46,989	60	53,536	68	6,547	8
2005	89,912	223,399	248	83,844	93	139,555-	155-
2006	142,244	196,928	138	101,137	71	95,791-	67-
2007	130,868	191,748	147	108,433	83	83,315-	64-
2008	101,423	278,992	275	68,172	67	210,820-	208-
2009	76,668	257,495	336	50,942	66	206,553-	269-
2010	83,212	210,961	254	117,312	141	93,650-	113-
TOTAL	3,003,649	2,337,176	78	1,469,211	49	867,966-	29-

THREE-YEAR MOVING AVERAGES

83-85	100,109	32,628	33	6,885	7	25,743-	26-
84-86	107,760	45,970	43	9,480	9	36,490-	34-
85-87	119,630	46,179	39	14,837	12	31,341-	26-
86-88	123,242	41,401	34	14,486	12	26,916-	22-
87-89	187,181	40,549	22	9,360	5	31,188-	17-
88-90	193,031	46,948	24	31,655	16	15,293-	8-
89-91	171,427	43,724	26	31,726	19	11,998-	7-
90-92	98,170	37,105	38	38,259	39	1,154	1
91-93	66,607	25,134	38	28,742	43	3,609	5



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNTS 369.1, 369.2 AND 369.3 - UNDERGROUND AND OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	67,564	20,878	31	38,126	56	17,248	26
93-95	60,898	13,097	22	62,580	103	49,483	81
94-96	78,457	16,845	21	51,790	66	34,945	45
95-97	94,116	21,938	23	64,807	69	42,868	46
96-98	138,562	28,679	21	45,702	33	17,022	12
97-99	148,518	48,253	32	68,807	46	20,554	14
98-00	142,809	71,778	50	72,471	51	693	0
99-01	96,983	89,484	92	82,399	85	7,085-	7-
00-02	73,159	83,324	114	70,730	97	12,594-	17-
01-03	67,654	77,875	115	66,779	99	11,096-	16-
02-04	74,026	64,523	87	61,745	83	2,778-	4-
03-05	82,723	117,510	142	69,289	84	48,221-	58-
04-06	103,572	155,772	150	79,506	77	76,266-	74-
05-07	121,008	204,025	169	97,804	81	106,220-	88-
06-08	124,845	222,556	178	92,580	74	129,975-	104-
07-09	102,987	242,745	236	75,849	74	166,896-	162-
08-10	87,101	249,149	286	78,808	90	170,341-	196-
FIVE-YEAR AVERAGE							
06-10	106,883	227,225	213	89,199	83	138,026-	129-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNTS 370.1, 370.2 AND 370.3 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	496,701	108,425	22	11,254	2	97,171-	20-
1984	123,787	38,151	31	6,734	5	31,417-	25-
1985	38,195	16,064	42	16-	0	16,080-	42-
1986	366,801		0	5,865	2	5,865	2
1987	104,873		0	3,394	3	3,394	3
1988	78,770		0	3,602	5	3,602	5
1989	43,545	8,168	19	4,029	9	4,139-	10-
1990	56,298	18,659	33	5,344	9	13,315-	24-
1991	31,467	12,591	40	2,798	9	9,793-	31-
1992	148	66	45	491	332	425	287
1993	127	31	24	475	374	444	350
1994	19	4	21	4,486		4,482	
1995	267,982	57,762	22	45,907	17	11,855-	4-
1996	366,547	84,125	23	93,527	26	9,402	3
1997	199,959	49,249	25	31,901	16	17,348-	9-
1998	204,169	35,176	17	9,661	5	25,515-	12-
1999	576,124	23,781	4	42,104	7	18,323	3
2000	600,705	43,098	7	36,032	6	7,066-	1-
2001	404,457	38,090	9	30,035	7	8,055-	2-
2002	318,412	28,197	9	26,785	8	1,412-	0
2003	403,219	35,945	9	30,845	8	5,100-	1-
2004	368,406	220,335	60	251,035	68	30,700	8
2005	2,664,407	5,543-	0		0	5,543	0
2006	1,906,944	14,941	1		0	14,941-	1-
2007	2,421,734	7,761-	0	762	0	8,523	0
2008	489,066	76,904	16	101,157	21	24,253	5
2009	939,786	868	0	6,833	1	5,965	1
2010	300,610		0		0		0
TOTAL	13,773,259	897,326	7	755,041	5	142,285-	1-

THREE-YEAR MOVING AVERAGES

83-85	219,561	54,213	25	5,991	3	48,223-	22-
84-86	176,261	18,072	10	4,194	2	13,877-	8-
85-87	169,956	5,355	3	3,081	2	2,274-	1-
86-88	183,481		0	4,287	2	4,287	2
87-89	75,729	2,723	4	3,675	5	952	1
88-90	59,538	8,942	15	4,325	7	4,617-	8-
89-91	43,770	13,139	30	4,057	9	9,082-	21-
90-92	29,304	10,439	36	2,878	10	7,561-	26-
91-93	10,581	4,229	40	1,255	12	2,975-	28-

AVISTA CORPORATION - ELECTRIC PLANT  
 ACCOUNTS 370.1, 370.2 AND 370.3 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	98	34	34	1,817		1,784	
93-95	89,376	19,266	22	16,956	19	2,310-	3-
94-96	211,516	47,297	22	47,973	23	676	0
95-97	278,163	63,712	23	57,112	21	6,600-	2-
96-98	256,892	56,183	22	45,030	18	11,154-	4-
97-99	326,751	36,069	11	27,889	9	8,180-	3-
98-00	460,333	34,018	7	29,266	6	4,753-	1-
99-01	527,095	34,990	7	36,057	7	1,067	0
00-02	441,191	36,462	8	30,951	7	5,511-	1-
01-03	375,363	34,077	9	29,222	8	4,856-	1-
02-04	363,346	94,826	26	102,888	28	8,063	2
03-05	1,145,344	83,579	7	93,960	8	10,381	1
04-06	1,646,586	76,578	5	83,678	5	7,101	0
05-07	2,331,028	546	0	254	0	292-	0
06-08	1,605,915	28,028	2	33,973	2	5,945	0
07-09	1,283,529	23,337	2	36,251	3	12,914	1
08-10	576,487	25,924	4	35,997	6	10,073	2
FIVE-YEAR AVERAGE							
06-10	1,211,628	16,990	1	21,750	2	4,760	0

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNTS 373.1, 373.2 AND 373.3 - STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	921,323	201,154	22	21,577	2	179,577-	19-
1984	265,438	81,886	31	869	0	81,017-	31-
1985	457,983	192,647	42	10,911	2	181,736-	40-
1986	344,000	185,594	54	4,756-	1-	190,350-	55-
1987	166,331	37,759	23	9,340	6	28,419-	17-
1988	68,763	18,798	27	21,850	32	3,052	4
1989	41,162	7,721	19	20,465	50	12,744	31
1990	56,779	18,818	33	24,361	43	5,543	10
1991	48,946	19,584	40	21,881	45	2,297	5
1992	47,232	20,936	44	31,464	67	10,528	22
1993	36,802	9,035	25	30,547	83	21,512	58
1994	80,010	15,233	19	37,239	47	22,006	28
1995	65,703	14,162	22	14,675	22	513	1
1996	46,179	10,598	23	11,783	26	1,185	3
1997	46,725	11,508	25	19,322	41	7,814	17
1998	32,651	5,625	17	26,599	81	20,974	64
1999	49,319	9,180	19	28,116	57	18,937	38
2000	20,965	28,780	137	24,062	115	4,719-	23-
2001	16,251	25,436	157	20,057	123	5,379-	33-
2002	19,159	18,830	98	17,887	93	943-	5-
2003	26,381	24,003	91	20,598	78	3,406-	13-
2004	17,898	10,716	60	12,210	68	1,493	8
2005	9,342	25,406	272	29,215	313	3,809	41
2006	47,477	26,384	56	4,637	10	21,747-	46-
2007	43,774	34,255	78	12,897	29	21,358-	49-
2008	26,723	29,300	110	3,544	13	25,756-	96-
2009	23,006	32,778	142	1,444	6	31,334-	136-
2010	22,118	31,452	142	10,334	47	21,118-	95-
TOTAL	3,048,439	1,147,577	38	483,126	16	664,451-	22-

THREE-YEAR MOVING AVERAGES

83-85	548,248	158,562	29	11,119	2	147,443-	27-
84-86	355,807	153,376	43	2,341	1	151,034-	42-
85-87	322,771	138,667	43	5,165	2	133,502-	41-
86-88	193,031	80,717	42	8,811	5	71,906-	37-
87-89	92,085	21,426	23	17,218	19	4,208-	5-
88-90	55,568	15,112	27	22,225	40	7,113	13
89-91	48,962	15,374	31	22,236	45	6,861	14
90-92	50,986	19,779	39	25,902	51	6,123	12
91-93	44,327	16,518	37	27,964	63	11,446	26

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNTS 373.1, 373.2 AND 373.3 - STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	54,681	15,068	28	33,083	61	18,015	33
93-95	60,838	12,810	21	27,487	45	14,677	24
94-96	63,964	13,331	21	21,232	33	7,901	12
95-97	52,869	12,089	23	15,260	29	3,171	6
96-98	41,852	9,244	22	19,235	46	9,991	24
97-99	42,898	8,771	20	24,679	58	15,908	37
98-00	34,311	14,528	42	26,259	77	11,731	34
99-01	28,845	21,132	73	24,078	83	2,946	10
00-02	18,791	24,349	130	20,669	110	3,680-	20-
01-03	20,597	22,756	110	19,514	95	3,242-	16-
02-04	21,146	17,850	84	16,898	80	952-	5-
03-05	17,874	20,042	112	20,674	116	632	4
04-06	24,906	20,835	84	15,354	62	5,482-	22-
05-07	33,531	28,681	86	15,583	46	13,099-	39-
06-08	39,325	29,979	76	7,026	18	22,954-	58-
07-09	31,168	32,111	103	5,962	19	26,149-	84-
08-10	23,949	31,176	130	5,107	21	26,069-	109-
FIVE-YEAR AVERAGE							
06-10	32,620	30,834	95	6,571	20	24,262-	74-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 373.4 STREET LIGHTING AND SIGNAL SYSTEMS - HIGH PRESSURE SODIUM VAPOR

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	6,735		0	12,941	192	12,941	192
1984	5,385	1,633	30	15,724	292	14,091	262
1985	8,932	3,757	42	3,930	44	173	2
1986	9,680	5,406	56	19,685	203	14,279	148
1987	19,925	4,720	24	17,766	89	13,046	65
1988	32,015	8,788	27		0	8,788-	27-
1989	29,984	5,625	19		0	5,625-	19-
1990	24,301	8,054	33		0	8,054-	33-
1991	39,333	15,738	40		0	15,738-	40-
1992	43,327	19,205	44		0	19,205-	44-
1993	48,891	12,003	25		0	12,003-	25-
1994	53,436	10,178	19		0	10,178-	19-
1995	79,597	17,157	22	5,521	7	11,636-	15-
1996	48,061	11,030	23	12,263	26	1,233	3
1997	82,991	20,440	25	1,739	2	18,701-	23-
1998	65,699	11,319	17	20,810	32	9,491	14
1999	91,090	16,510	18	2,684	3	13,826-	15-
2000	80,209	2,748	3	2,297	3	451-	1-
2001	55,344	2,429	4	1,915	3	514-	1-
2002	54,571	1,798	3	1,708	3	90-	0
2003	60,911	2,292	4	1,967	3	325-	1-
2004	46,340	27,745	60	31,611	68	3,866	8
2005	21,633	44,129	204	3,649	17	40,480-	187-
2006	169,641	105,927	62	21,186	12	84,741-	50-
2007	96,041	76,858	80	28,557	30	48,301-	50-
2008	63,127	64,827	103	6,285	10	58,542-	93-
2009	82,893	134,760	163	17,072	21	117,688-	142-
2010	55,894	77,176	138	22,493	40	54,683-	98-
TOTAL	1,475,983	712,251	48	251,804	17	460,447-	31-

THREE-YEAR MOVING AVERAGES

83-85	7,017	1,797	26	10,865	155	9,068	129
84-86	7,999	3,599	45	13,113	164	9,514	119
85-87	12,846	4,628	36	13,794	107	9,166	71
86-88	20,540	6,305	31	12,484	61	6,179	30
87-89	27,308	6,378	23	5,922	22	456-	2-
88-90	28,767	7,489	26		0	7,489-	26-
89-91	31,206	9,806	31		0	9,806-	31-
90-92	35,654	14,332	40		0	14,332-	40-
91-93	43,850	15,649	36		0	15,649-	36-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 373.4 STREET LIGHTING AND SIGNAL SYSTEMS - HIGH PRESSURE SODIUM VAPOR

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	48,551	13,795	28		0	13,795-	28-
93-95	60,641	13,113	22	1,840	3	11,272-	19-
94-96	60,365	12,788	21	5,928	10	6,860-	11-
95-97	70,216	16,209	23	6,508	9	9,701-	14-
96-98	65,584	14,263	22	11,604	18	2,659-	4-
97-99	79,926	16,090	20	8,411	11	7,679-	10-
98-00	78,999	10,192	13	8,597	11	1,595-	2-
99-01	75,547	7,229	10	2,299	3	4,930-	7-
00-02	63,375	2,325	4	1,973	3	351-	1-
01-03	56,942	2,173	4	1,863	3	310-	1-
02-04	53,941	10,612	20	11,762	22	1,150	2
03-05	42,961	24,722	58	12,409	29	12,313-	29-
04-06	79,204	59,267	75	18,816	24	40,452-	51-
05-07	95,771	75,638	79	17,798	19	57,840-	60-
06-08	109,603	82,537	75	18,676	17	63,861-	58-
07-09	80,687	92,148	114	17,305	21	74,844-	93-
08-10	67,305	92,254	137	15,283	23	76,971-	114-
FIVE-YEAR AVERAGE							
06-10	93,519	91,910	98	19,119	20	72,791-	78-

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	2,971		0		0		0
1984	10,275	786	8		0	786-	8-
1985	13,317	219	2	100	1	119-	1-
1986	5,247	1,578	30		0	1,578-	30-
1987	10,217	41	0		0	41-	0
1988	3,975	142	4		0	142-	4-
1989	316		0		0		0
1990							
1991	11,026		0		0		0
1992		21,748				21,748-	
1993		4,643				4,643-	
1994	24,156		0		0		0
1995	27,429		0		0		0
1996							
1997							
1998							
1999							
2000	98,971		0		0		0
2001	2,497		0		0		0
2002	27,309		0		0		0
2003	29,106		0		0		0
2004							
2005							
2006	3,038		0		0		0
2007							
2008	11,753		0		0		0
2009	1,290		0		0		0
2010	32,336		0		0		0
TOTAL	315,229	29,157	9	100	0	29,057-	9-

THREE-YEAR MOVING AVERAGES

83-85	8,854	335	4	33	0	302-	3-
84-86	9,613	861	9	33	0	828-	9-
85-87	9,594	613	6	33	0	579-	6-
86-88	6,480	587	9		0	587-	9-
87-89	4,836	61	1		0	61-	1-
88-90	1,430	47	3		0	47-	3-
89-91	3,781		0		0		0
90-92	3,675	7,249	197		0	7,249-	197-
91-93	3,675	8,797	239		0	8,797-	239-



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	8,052	8,797	109		0	8,797-	109-
93-95	17,195	1,548	9		0	1,548-	9-
94-96	17,195		0		0		0
95-97	9,143		0		0		0
96-98							
97-99							
98-00	32,990		0		0		0
99-01	33,823		0		0		0
00-02	42,926		0		0		0
01-03	19,638		0		0		0
02-04	18,805		0		0		0
03-05	9,702		0		0		0
04-06	1,013		0		0		0
05-07	1,013		0		0		0
06-08	4,930		0		0		0
07-09	4,348		0		0		0
08-10	15,126		0		0		0
FIVE-YEAR AVERAGE							
06-10	9,683		0		0		0

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - CLASS 7 AND 8

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1995	188,585		0	32,346	17	32,346	17
1996	287,752		0	27,402	10	27,402	10
1997	377,133		0	200	0	200	0
1998							
1999							
2000	459,837		0		0		0
2001				100,497		100,497	
2002	689,608		0	12,765	2	12,765	2
2003	198,225		0	2,103	1	2,103	1
2004	80,799		0	5,273	7	5,273	7
2005				29,707		29,707	
2006				165,087		165,087	
2007	19,742		0	110,745	561	110,745	561
2008	166,562		0	89,768	54	89,768	54
2009	49,774		0	66,740	134	66,740	134
2010	26,591		0	207,624	781	207,624	781
TOTAL	2,544,608		0	850,257	33	850,257	33

THREE-YEAR MOVING AVERAGES

95-97	284,490		0	19,983	7	19,983	7
96-98	221,628		0	9,201	4	9,201	4
97-99	125,711		0	67	0	67	0
98-00	153,279		0		0		0
99-01	153,279		0	33,499	22	33,499	22
00-02	383,148		0	37,754	10	37,754	10
01-03	295,944		0	38,455	13	38,455	13
02-04	322,877		0	6,714	2	6,714	2
03-05	93,008		0	12,361	13	12,361	13
04-06	26,933		0	66,689	248	66,689	248
05-07	6,581		0	101,846		101,846	
06-08	62,102		0	121,866	196	121,866	196
07-09	78,693		0	89,084	113	89,084	113
08-10	80,976		0	121,377	150	121,377	150

FIVE-YEAR AVERAGE

06-10	52,534		0	127,993	244	127,993	244
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AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1995	223,959		0	14,417	6	14,417	6
1996	324,134		0	31,531	10	31,531	10
1997	126,418		0		0		0
1998							
1999							
2000	1,555,349		0	56,500	4	56,500	4
2001				226,492		226,492	
2002	1,237,850		0	30,366	2	30,366	2
2003	196,168		0		0		0
2004	961,246		0	62,732	7	62,732	7
2005							
2006							
2007	225,353		0		0		0
2008	191,103		0		0		0
2009	465,646		0		0		0
2010	745,963		0		0		0
TOTAL	6,253,189		0	422,038	7	422,038	7

THREE-YEAR MOVING AVERAGES

95-97	224,837		0	15,316	7	15,316	7
96-98	150,184		0	10,510	7	10,510	7
97-99	42,139		0		0		0
98-00	518,450		0	18,833	4	18,833	4
99-01	518,450		0	94,331	18	94,331	18
00-02	931,066		0	104,453	11	104,453	11
01-03	478,006		0	85,619	18	85,619	18
02-04	798,421		0	31,033	4	31,033	4
03-05	385,805		0	20,911	5	20,911	5
04-06	320,415		0	20,911	7	20,911	7
05-07	75,118		0		0		0
06-08	138,819		0		0		0
07-09	294,034		0		0		0
08-10	467,571		0		0		0

FIVE-YEAR AVERAGE

06-10	325,613		0		0		0
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III-300

GAS PLANT

AVISTA CORPORATION - GAS PLANT

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	6,228		0		0		0
2000	18,033		0		0		0
2001	1,458-		0		0		0
2002	1,146		0		0		0
2003	3,963		0		0		0
2004	4,222	694	16	46	1	648-	15-
2005							
2006	9,892	6,077-	61-		0	6,077	61
2007	2,594	1,984	77		0	1,984-	77-
2008		420				420-	
2009							
2010							
TOTAL	44,620	2,979-	7-	46	0	3,025	7

THREE-YEAR MOVING AVERAGES

99-01	7,601		0		0		0
00-02	5,907		0		0		0
01-03	1,217		0		0		0
02-04	3,110	231	7	15	0	216-	7-
03-05	2,728	231	8	15	1	216-	8-
04-06	4,704	1,794-	38-	15	0	1,810	38
05-07	4,162	1,364-	33-		0	1,364	33
06-08	4,162	1,224-	29-		0	1,224	29
07-09	865	801	93		0	801-	93-
08-10		140				140-	

FIVE-YEAR AVERAGE

06-10	2,497	735-	29-		0	735	29
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AVISTA CORPORATION - GAS PLANT

ACCOUNT 376 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	22,213	9,164	41	5,254	24	3,910-	18-
1984	3,712	2,383	64	22,140	596	19,757	532
1985	16,998	7,228	43	4,698	28	2,530-	15-
1986	43,243	13,585	31	859-	2-	14,444-	33-
1987	4,214	3,507	83	601	14	2,906-	69-
1988	69,993	16,829	24	2,227	3	14,602-	21-
1989	44,598	11,866	27	979	2	10,887-	24-
1990	29,035	676	2	1,733	6	1,057	4
1991	9,526	3,820	40	218	2	3,602-	38-
1992	64,540	16,770	26	102,936	159	86,166	134
1993	50,674	50,124	99	186	0	49,938-	99-
1994	20,777	60,001	289	28,235	136	31,766-	153-
1995	92,411	100,746	109	1,354	1	99,392-	108-
1996	65,109	84,570	130	5,127	8	79,444-	122-
1997	159,349	110,935	70	16,506	10	94,429-	59-
1998	546,464	91,528	17	13,437	2	78,091-	14-
1999	419,581	48,661	12	51,309	12	2,648	1
2000	161,384	113,541	70	6,540	4	107,000-	66-
2001	99,410	51,686	52	60,901	61	9,215	9
2002	181,319	41,379	23	4,016	2	37,363-	21-
2003	194,539	54,688	28	2,529	1	52,160-	27-
2004	163,695	38,665	24	723	0	37,942-	23-
2005	187,536	51,601	28		0	51,601-	28-
2006	881,956	125,862	14	179	0	125,682-	14-
2007	576,120	178,583	31		0	178,583-	31-
2008	791,997	256,750	32	24,972	3	231,778-	29-
2009	469,915	223,918	48	4,767	1	219,151-	47-
2010	512,040	202,023	39	2,396	0	199,627-	39-
TOTAL	5,882,347	1,971,088	34	363,104	6	1,607,984-	27-

THREE-YEAR MOVING AVERAGES

83-85	14,308	6,258	44	10,697	75	4,439	31
84-86	21,318	7,732	36	8,660	41	928	4
85-87	21,485	8,107	38	1,480	7	6,627-	31-
86-88	39,150	11,307	29	656	2	10,651-	27-
87-89	39,602	10,734	27	1,269	3	9,465-	24-
88-90	47,875	9,790	20	1,646	3	8,144-	17-
89-91	27,720	5,454	20	977	4	4,477-	16-
90-92	34,367	7,089	21	34,962	102	27,874	81
91-93	41,580	23,571	57	34,447	83	10,875	26

AVISTA CORPORATION - GAS PLANT

ACCOUNT 376 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	45,330	42,298	93	43,786	97	1,487	3
93-95	54,621	70,290	129	9,925	18	60,365-	111-
94-96	59,432	81,772	138	11,572	19	70,201-	118-
95-97	105,623	98,750	93	7,662	7	91,088-	86-
96-98	256,974	95,678	37	11,690	5	83,988-	33-
97-99	375,132	83,708	22	27,084	7	56,624-	15-
98-00	375,810	84,577	23	23,762	6	60,814-	16-
99-01	226,792	71,296	31	39,583	17	31,713-	14-
00-02	147,371	68,869	47	23,819	16	45,050-	31-
01-03	158,422	49,251	31	22,482	14	26,769-	17-
02-04	179,851	44,911	25	2,423	1	42,488-	24-
03-05	181,923	48,318	27	1,084	1	47,234-	26-
04-06	411,062	72,042	18	301	0	71,742-	17-
05-07	548,537	118,682	22	60	0	118,622-	22-
06-08	750,024	187,065	25	8,384	1	178,681-	24-
07-09	612,677	219,750	36	9,913	2	209,837-	34-
08-10	591,317	227,564	38	10,711	2	216,852-	37-
FIVE-YEAR AVERAGE							
06-10	646,405	197,427	31	6,463	1	190,964-	30-

AVISTA CORPORATION - GAS PLANT

ACCOUNTS 378, 379 AND 385 - MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	9,292	1,342	14	1,167	13	175-	2-
1984	2,121		0		0		0
1985	579		0	636	110	636	110
1986	1,618	575	36	995	61	420	26
1987	442		0		0		0
1988							
1989	1,922	512	27		0	512-	27-
1990	34,306	276	1		0	276-	1-
1991							
1992	1,455	1,303	90		0	1,303-	90-
1993							
1994	3,404	9,832	289		0	9,832-	289-
1995	9,961	7,590	76		0	7,590-	76-
1996	2,739	2,845	104	202	7	2,643-	96-
1997	21,883	1,706	8		0	1,706-	8-
1998	115,442	9,214	8		0	9,214-	8-
1999	33,832	5,775	17		0	5,775-	17-
2000	174,989	2,615	1		0	2,615-	1-
2001	129,262	2,972	2		0	2,972-	2-
2002	25,620	2,307	9	5	0	2,302-	9-
2003	42,200	4,767	11	84	0	4,683-	11-
2004	34,200	5,611	16	621	2	4,990-	15-
2005	24,210		0		0		0
2006	35,710	9,926	28		0	9,926-	28-
2007	60,356	6,939	11		0	6,939-	11-
2008	66,025	8,978	14		0	8,978-	14-
2009	34,417	4,388	13		0	4,388-	13-
2010	308,685	38,072	12		0	38,072-	12-
TOTAL	1,174,669	127,543	11	3,711	0	123,832-	11-

THREE-YEAR MOVING AVERAGES

83-85	3,997	447	11	601	15	154	4
84-86	1,439	192	13	544	38	352	24
85-87	880	192	22	544	62	352	40
86-88	687	192	28	332	48	140	20
87-89	788	171	22		0	171-	22-
88-90	12,076	263	2		0	263-	2-
89-91	12,076	263	2		0	263-	2-
90-92	11,920	526	4		0	526-	4-
91-93	485	434	90		0	434-	90-



AVISTA CORPORATION - GAS PLANT

ACCOUNTS 378, 379 AND 385 - MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	1,620	3,712	229		0	3,712-	229-
93-95	4,455	5,807	130		0	5,807-	130-
94-96	5,368	6,756	126	67	1	6,688-	125-
95-97	11,527	4,047	35	67	1	3,979-	35-
96-98	46,688	4,588	10	67	0	4,521-	10-
97-99	57,052	5,565	10		0	5,565-	10-
98-00	108,088	5,868	5		0	5,868-	5-
99-01	112,694	3,787	3		0	3,787-	3-
00-02	109,957	2,631	2	2	0	2,629-	2-
01-03	65,694	3,348	5	30	0	3,319-	5-
02-04	34,007	4,228	12	237	1	3,991-	12-
03-05	33,537	3,459	10	235	1	3,224-	10-
04-06	31,373	5,179	17	207	1	4,972-	16-
05-07	40,092	5,622	14		0	5,622-	14-
06-08	54,030	8,614	16		0	8,614-	16-
07-09	53,599	6,768	13		0	6,768-	13-
08-10	136,376	17,146	13		0	17,146-	13-
FIVE-YEAR AVERAGE							
06-10	101,039	13,660	14		0	13,660-	14-

AVISTA CORPORATION - GAS PLANT

ACCOUNT 380 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	63,547	26,221	41	2,829	4	23,392-	37-
1984	41,025	26,329	64	654	2	25,675-	63-
1985	44,682	19,001	43	841	2	18,160-	41-
1986	52,137	16,854	32	575	1	16,279-	31-
1987	26,011	25,215	97	4,820	19	20,395-	78-
1988	48,155	11,506	24	101	0	11,405-	24-
1989	55,875	14,866	27	314	1	14,552-	26-
1990	360,279	20,627	6		0	20,627-	6-
1991	23,558	9,533	40	275-	1-	9,808-	42-
1992	91,294	23,722	26	783	1	22,939-	25-
1993	49,957		0	718	1	718	1
1994	77,927		0		0		0
1995	89,378	62,164	70	5,326	6	56,838-	64-
1996	98,677	42,177	43	7,267	7	34,910-	35-
1997	157,715	60,783	39	3,237	2	57,546-	36-
1998	563,462	56,355	10	3,104	1	53,251-	9-
1999	321,828	82,948	26	5,092	2	77,856-	24-
2000	334,216	68,484	20	1,359	0	67,124-	20-
2001	238,166	61,749	26	12,657	5	49,091-	21-
2002	375,026	48,197	13	926	0	47,271-	13-
2003	237,926	93,187	39	1,970	1	91,218-	38-
2004	407,880	99,900	24	1,780	0	98,120-	24-
2005	1,059,454	81,462	8		0	81,462-	8-
2006	1,363,689	105,724	8	3	0	105,721-	8-
2007	371,772	57,908	16		0	57,908-	16-
2008	473,537	222,979	47	6,736	1	216,243-	46-
2009	634,002	113,051	18	5,879	1	107,172-	17-
2010	591,714	210,354	36	14,856	3	195,498-	33-
TOTAL	8,252,889	1,661,295	20	81,552	1	1,579,743-	19-

THREE-YEAR MOVING AVERAGES

83-85	49,751	23,850	48	1,441	3	22,409-	45-
84-86	45,948	20,728	45	690	2	20,038-	44-
85-87	40,943	20,357	50	2,079	5	18,278-	45-
86-88	42,101	17,858	42	1,832	4	16,026-	38-
87-89	43,347	17,196	40	1,745	4	15,451-	36-
88-90	154,770	15,666	10	138	0	15,528-	10-
89-91	146,571	15,009	10	13	0	14,996-	10-
90-92	158,377	17,961	11	169	0	17,791-	11-
91-93	54,936	11,085	20	409	1	10,676-	19-

AVISTA CORPORATION - GAS PLANT

ACCOUNT 380 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	73,059	7,907	11	500	1	7,407-	10-
93-95	72,421	20,721	29	2,015	3	18,707-	26-
94-96	88,661	34,780	39	4,198	5	30,583-	34-
95-97	115,257	55,041	48	5,277	5	49,765-	43-
96-98	273,285	53,105	19	4,536	2	48,569-	18-
97-99	347,668	66,695	19	3,811	1	62,884-	18-
98-00	406,502	69,262	17	3,185	1	66,077-	16-
99-01	298,070	71,060	24	6,370	2	64,690-	22-
00-02	315,803	59,476	19	4,981	2	54,495-	17-
01-03	283,706	67,711	24	5,185	2	62,527-	22-
02-04	340,277	80,428	24	1,559	0	78,869-	23-
03-05	568,420	91,516	16	1,250	0	90,266-	16-
04-06	943,674	95,695	10	594	0	95,101-	10-
05-07	931,638	81,698	9	1	0	81,697-	9-
06-08	736,333	128,870	18	2,246	0	126,624-	17-
07-09	493,104	131,313	27	4,205	1	127,108-	26-
08-10	566,418	182,128	32	9,157	2	172,971-	31-
FIVE-YEAR AVERAGE							
06-10	686,943	142,003	21	5,495	1	136,508-	20-

AVISTA CORPORATION - GAS PLANT

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	1,824	753	41	1,845	101	1,092	60
1984	1,825	1,167	64	610	33	557-	31-
1985	3,434	1,460	43	405	12	1,055-	31-
1986	2,193	688	31	3,420	156	2,732	125
1987	5,046	4,208	83	721	14	3,487-	69-
1988		89				89-	
1989	2,810	748	27		0	748-	27-
1990	2,736	64	2	1,360	50	1,296	47
1991	27,185	10,904	40	7,838	29	3,066-	11-
1992	29,481	7,661	26	2,485	8	5,176-	18-
1993	28,853		0	1,191	4	1,191	4
1994	29,654		0		0		0
1995	240,023		0	210	0	210	0
1996	323,524		0		0		0
1997	133,292		0	751	1	751	1
1998	130,569		0	648	0	648	0
1999	217,117		0	1,571	1	1,571	1
2000	454,431	48,309	11	297	0	48,012-	11-
2001	429,390	51,384	12	2,765	1	48,619-	11-
2002	345,550	39,947	12	271	0	39,677-	11-
2003	353,759	81,145	23	1,503	0	79,642-	23-
2004	346,384	78,098	23	2,391	1	75,707-	22-
2005	706,741	14,269-	2-		0	14,269	2
2006	483,767	14,006-	3-		0	14,006	3
2007	748,113	6,572-	1-	21,109	3	27,681	4
2008	741,128	45,193	6	9,525	1	35,669-	5-
2009	3,499,708	75,454	2	2,411	0	73,044-	2-
2010	2,638,818	5,333	0	11,184	0	5,851	0
TOTAL	11,927,353	417,759	4	74,511	1	343,248-	3-

THREE-YEAR MOVING AVERAGES

83-85	2,361	1,127	48	953	40	173-	7-
84-86	2,484	1,105	44	1,478	60	373	15
85-87	3,558	2,119	60	1,515	43	603-	17-
86-88	2,413	1,662	69	1,380	57	281-	12-
87-89	2,619	1,682	64	240	9	1,441-	55-
88-90	1,849	300	16	453	25	153	8
89-91	10,910	3,905	36	3,066	28	839-	8-
90-92	19,801	6,210	31	3,894	20	2,315-	12-
91-93	28,506	6,188	22	3,838	13	2,350-	8-

AVISTA CORPORATION - GAS PLANT

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	29,329	2,554	9	1,225	4	1,328-	5-
93-95	99,510		0	467	0	467	0
94-96	197,734		0	70	0	70	0
95-97	232,280		0	320	0	320	0
96-98	195,795		0	466	0	466	0
97-99	160,326		0	990	1	990	1
98-00	267,372	16,103	6	839	0	15,264-	6-
99-01	366,979	33,231	9	1,544	0	31,687-	9-
00-02	409,790	46,547	11	1,111	0	45,436-	11-
01-03	376,233	57,492	15	1,513	0	55,979-	15-
02-04	348,564	66,397	19	1,388	0	65,008-	19-
03-05	468,961	48,325	10	1,298	0	47,027-	10-
04-06	512,297	16,608	3	797	0	15,810-	3-
05-07	646,207	11,616-	2-	7,036	1	18,652	3
06-08	657,669	8,205	1	10,211	2	2,006	0
07-09	1,662,983	38,025	2	11,015	1	27,010-	2-
08-10	2,293,218	41,994	2	7,707	0	34,287-	1-
FIVE-YEAR AVERAGE							
06-10	1,622,307	21,081	1	8,846	1	12,235-	1-

AVISTA CORPORATION - GAS PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	380		0		0		0
2000	65,284		0		0		0
2001	15,999		0		0		0
2002				331		331	
2003	11,275		0		0		0
2004	1,951		0		0		0
2005							
2006	7,820	180-	2-		0	180	2
2007	111,393		0		0		0
2008	30,499		0		0		0
2009	7,893		0		0		0
2010	404,868		0	348,307	86	348,307	86
TOTAL	657,364	180-	0	348,638	53	348,818	53

THREE-YEAR MOVING AVERAGES

99-01	27,221		0		0		0
00-02	27,095		0	110	0	110	0
01-03	9,092		0	110	1	110	1
02-04	4,409		0	110	3	110	3
03-05	4,409		0		0		0
04-06	3,257	60-	2-		0	60	2
05-07	39,738	60-	0		0	60	0
06-08	49,904	60-	0		0	60	0
07-09	49,928		0		0		0
08-10	147,753		0	116,102	79	116,102	79

FIVE-YEAR AVERAGE

06-10	112,495	36-	0	69,661	62	69,697	62
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AVISTA CORPORATION - GAS PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - CLASS 7 AND 8

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1995	2,309		0	298	13	298	13
1996	44,564		0		0		0
1997	42,170		0		0		0
1998							
1999							
2000	197,862		0		0		0
2001							
2002	352,993		0	9,516	3	9,516	3
2003	228,638		0	1,800	1	1,800	1
2004	70,773		0	390	1	390	1
2005							
2006				11,810		11,810	
2007	43,961		0	2,699	6	2,699	6
2008		960		764		196-	
2009				22,750		22,750	
2010	13,186		0	3,355	25	3,355	25
TOTAL	996,456	960	0	53,382	5	52,422	5

THREE-YEAR MOVING AVERAGES

95-97	29,681		0	99	0	99	0
96-98	28,911		0		0		0
97-99	14,057		0		0		0
98-00	65,954		0		0		0
99-01	65,954		0		0		0
00-02	183,618		0	3,172	2	3,172	2
01-03	193,877		0	3,772	2	3,772	2
02-04	217,468		0	3,902	2	3,902	2
03-05	99,804		0	730	1	730	1
04-06	23,591		0	4,067	17	4,067	17
05-07	14,654		0	4,836	33	4,836	33
06-08	14,654	320	2	5,091	35	4,771	33
07-09	14,654	320	2	8,738	60	8,418	57
08-10	4,395	320	7	8,956	204	8,636	196

FIVE-YEAR AVERAGE

06-10	11,429	192	2	8,276	72	8,084	71
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AVISTA CORPORATION - GAS PLANT

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1995				5,574		5,574	
1996	38,436		0		0		0
1997	17,616		0		0		0
1998							
1999							
2000	14,784		0		0		0
2001							
2002	87,810		0	12,209	14	12,209	14
2003	26,785		0		0		0
2004							
2005							
2006							
2007	12,099		0	15,170	125	15,170	125
2008				1		1	
2009							
2010	188,945		0	31,500	17	31,500	17
TOTAL	386,477		0	64,455	17	64,455	17

THREE-YEAR MOVING AVERAGES

95-97	18,684		0	1,858	10	1,858	10
96-98	18,684		0		0		0
97-99	5,872		0		0		0
98-00	4,928		0		0		0
99-01	4,928		0		0		0
00-02	34,198		0	4,070	12	4,070	12
01-03	38,199		0	4,070	11	4,070	11
02-04	38,199		0	4,070	11	4,070	11
03-05	8,928		0		0		0
04-06							
05-07	4,033		0	5,057	125	5,057	125
06-08	4,033		0	5,057	125	5,057	125
07-09	4,033		0	5,057	125	5,057	125
08-10	62,982		0	10,500	17	10,500	17

FIVE-YEAR AVERAGE

06-10	40,209		0	9,334	23	9,334	23
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III-313

COMMON PLANT

AVISTA CORPORATION - COMMON PLANT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMPANY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2005	28,086		0		0		0
2006	79,256		0		0		0
2007	166,430	1,332	1		0	1,332-	1-
2008	3,024,260	8,446	0		0	8,446-	0
2009	23,580	14,411	61	6,500	28	7,911-	34-
2010	85,815	10,042	12	5,603	7	4,439-	5-
TOTAL	3,407,427	34,231	1	12,103	0	22,127-	1-

THREE-YEAR MOVING AVERAGES

05-07	91,257	444	0		0	444-	0
06-08	1,089,982	3,259	0		0	3,259-	0
07-09	1,071,423	8,063	1	2,167	0	5,896-	1-
08-10	1,044,552	10,966	1	4,034	0	6,932-	1-

FIVE-YEAR AVERAGE

06-10	675,868	6,846	1	2,421	0	4,425-	1-
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III-315

## DEPRECIATION CALCULATIONS

III-316

ELECTRIC PLANT

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 310.3 REMOVING PROPERTY OF OTHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1983	138,174.50	83,513	102,161	36,014	18.00	2,001
	138,174.50	83,513	102,161	36,014		2,001
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0						1.45

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 310.4 EASEMENTS AND PERMITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1983	10,000.00	6,044	7,393	2,607	18.00	145
	10,000.00	6,044	7,393	2,607		145
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0						1.45

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -10						
1983	19,561,845.97	13,128,796	17,003,315	4,514,716	16.94	266,512
1984	45,988.97	30,410	39,384	11,203	17.00	659
1985	581,351.87	378,455	490,143	149,344	17.05	8,759
1986	114,666.72	73,393	95,052	31,081	17.11	1,817
1987	18,470.17	11,609	15,035	5,282	17.17	308
1989	142,189.91	85,900	111,250	45,158	17.27	2,615
1992	37,117.47	20,873	27,033	13,796	17.41	792
1994	10,802.61	5,731	7,422	4,461	17.50	255
1995	35,277.25	18,098	23,439	15,366	17.54	876
2001	16,351.89	6,254	8,100	9,887	17.75	557
2002	54,559.78	19,365	25,080	34,936	17.78	1,965
2003	747.01	243	315	507	17.80	28
2005	10,704.62	2,770	3,587	8,188	17.85	459
2007	40,820.57	7,347	9,515	35,387	17.89	1,978
2008	375,213.39	50,556	65,476	347,259	17.91	19,389
2009	33,148.27	2,816	3,647	32,816	17.92	1,831
2010	236,067.08	7,040	9,118	250,556	17.94	13,966
	21,315,323.55	13,849,656	17,936,912	5,509,944		322,766

COLSTRIP 3 AND COMMON  
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5  
PROBABLE RETIREMENT YEAR.. 12-2034  
NET SALVAGE PERCENT.. -10

1984	47,737,585.87	28,153,432	36,448,085	16,063,260	22.01	729,816
1985	445,579.36	257,827	333,789	156,348	22.12	7,068
1986	69,170.61	39,238	50,798	25,289	22.22	1,138
1987	826,245.45	458,870	594,064	314,806	22.32	14,104
1988	2,792.59	1,516	1,963	1,109	22.42	49
1989	530,414.80	281,185	364,029	219,428	22.51	9,748
1990	42,961.15	22,187	28,724	18,533	22.61	820
1991	108,490.01	54,513	70,574	48,765	22.69	2,149
1992	42,744.77	20,844	26,985	20,034	22.78	879
1993	59,390.58	28,050	36,314	29,015	22.86	1,269
1994	22,458.21	10,244	13,262	11,442	22.94	499
1995	9,135.64	4,011	5,193	4,856	23.02	211
1998	54,116.45	20,690	26,786	32,742	23.24	1,409
1999	12,957.20	4,685	6,065	8,188	23.30	351
2000	12,553.00	4,265	5,522	8,287	23.36	355

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3 AND COMMON						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -10						
2001	127,109.24	40,198	52,041	87,779	23.42	3,748
2002	118,067.90	34,400	44,535	85,340	23.48	3,635
2004	145,385.89	34,475	44,632	115,292	23.58	4,889
2005	13,943.00	2,892	3,744	11,593	23.63	491
2006	211.00	37	48	184	23.67	8
2007	15.00	2	3	14	23.71	1
2008	44,990.00	4,713	6,102	43,387	23.75	1,827
2009	40,594.00	2,650	3,431	41,223	23.78	1,734
2010	50,022.00	1,132	1,466	53,559	23.81	2,249
	50,516,933.72	29,482,056	38,168,152	17,400,475		788,447

COLSTRIP 4  
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5  
PROBABLE RETIREMENT YEAR.. 12-2036  
NET SALVAGE PERCENT.. -10

1986	48,146,020.07	26,352,146	34,132,070	18,828,552	23.84	789,788
1987	39,112.56	20,945	27,129	15,895	23.95	664
1989	43,087.91	21,974	28,461	18,935	24.18	783
1990	51,177.98	25,407	32,908	23,388	24.29	963
1991	115,518.85	55,712	72,160	54,911	24.40	2,250
1992	151,586.06	70,891	91,820	74,925	24.50	3,058
1993	54,787.25	24,773	32,087	28,179	24.60	1,145
1994	24,353.25	10,625	13,762	13,027	24.69	528
1995	9,135.63	3,831	4,962	5,087	24.79	205
1997	1,778.68	682	883	1,073	24.96	43
1998	3,705.24	1,348	1,746	2,330	25.04	93
1999	12,957.21	4,452	5,766	8,487	25.12	338
2000	24,479.00	7,877	10,203	16,724	25.20	664
2001	44,241.13	13,235	17,142	31,523	25.27	1,247
2002	118,067.90	32,508	42,105	87,769	25.34	3,464
2003	517,367.69	129,335	167,518	401,586	25.40	15,810
2004	160,956.83	35,920	46,525	130,528	25.46	5,127
2005	13,943.00	2,715	3,517	11,821	25.52	463
2006	211.00	35	45	187	25.57	7
2007	15.00	2	3	14	25.62	1



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 4						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -10						
2008	44,991.00	4,392	5,689	43,801	25.67	1,706
2009	40,594.00	2,462	3,189	41,465	25.71	1,613
2010	50,022.00	1,048	1,357	53,667	25.75	2,084
	49,668,109.24	26,822,315	34,741,047	19,893,873		832,044
	121,500,366.51	70,154,027	90,846,111	42,804,292		1,943,257
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.0						1.60

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 311.1 STRUCTURES AND IMPROVEMENTS - LANDFILL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 50-S3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1990	885,009.44	483,012	531,150	353,860	16.97	20,852
1991	760,540.05	404,318	444,613	315,927	17.11	18,464
1993	1,006,829.80	505,147	555,491	451,339	17.35	26,014
1999	308,503.84	121,085	133,153	175,351	17.80	9,851
2003	560,042.04	165,173	181,634	378,408	17.93	21,105
2004	24,078.00	6,401	7,039	17,039	17.95	949
2005	27,901.73	6,541	7,193	20,709	17.96	1,153
2007	33,691.29	5,490	6,037	27,654	17.98	1,538
2008	10,395.19	1,268	1,394	9,001	17.99	500
2009	14,860.89	1,144	1,258	13,603	17.99	756
2010	8,241.15	223	245	7,996	17.99	444
	3,640,093.42	1,699,802	1,869,207	1,770,886		101,626
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.4 2.79

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -10						
1983	31,798,688.79	20,375,360	27,244,524	7,734,033	16.47	469,583
1984	831,384.77	524,881	701,835	212,689	16.51	12,882
1986	920,108.22	562,323	751,899	260,220	16.59	15,685
1987	13,547.23	8,131	10,872	4,030	16.63	242
1988	18,631.24	10,976	14,676	5,818	16.66	349
1990	671,136.16	378,899	506,638	231,612	16.73	13,844
1991	47,272.80	26,070	34,859	17,141	16.76	1,023
1992	360,068.83	193,574	258,834	137,242	16.79	8,174
1993	22,150.27	11,582	15,487	8,879	16.82	528
1994	262,932.39	133,466	178,462	110,764	16.84	6,577
1995	202,832.01	99,585	133,158	89,957	16.87	5,332
1997	983,201.72	447,447	598,295	483,227	16.92	28,560
1998	1,704,084.31	742,037	992,201	882,292	16.94	52,083
1999	.47,308.89	19,584	26,186	25,853	16.97	1,523
2000	128,325.82	50,245	67,184	73,974	16.99	4,354
2001	220,363.87	80,959	108,253	134,147	17.01	7,886
2002	41,091.12	14,005	18,727	26,474	17.04	1,554
2003	191,506.64	59,848	80,025	130,633	17.06	7,657
2004	50,621.19	14,278	19,092	36,592	17.08	2,142
2005	476,557.73	118,598	158,581	365,632	17.10	21,382
2006	340,613.55	72,533	96,986	277,689	17.12	16,220
2007	165,464.13	28,710	38,389	143,622	17.14	8,379
2008	182,035.77	23,666	31,645	168,595	17.16	9,825
2009	737,990.63	60,357	80,705	731,084	17.18	42,554
2010	940,141.14	26,940	36,022	998,133	17.20	58,031
	41,358,059.22	24,084,054	32,203,534	13,290,331		796,369

COLSTRIP 3 AND COMMON  
INTERIM SURVIVOR CURVE.. IOWA 60-R1  
PROBABLE RETIREMENT YEAR.. 12-2034  
NET SALVAGE PERCENT.. -10

1984	65,494,119.00	36,274,638	48,503,974	23,539,557	21.24	1,108,265
1985	163,346.27	88,816	118,759	60,922	21.31	2,859
1986	1,172,025.78	624,721	835,334	453,894	21.38	21,230
1987	855,929.71	446,649	597,229	344,294	21.45	16,051
1988	110,721.84	56,498	75,545	46,249	21.52	2,149
1989	239,562.95	119,369	159,612	103,907	21.58	4,815
1990	88,530.98	43,000	57,497	39,887	21.64	1,843

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3 AND COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -10						
1991	198,468.38	93,810	125,436	92,879	21.70	4,280
1992	71,512.77	32,810	43,871	34,793	21.76	1,599
1993	42,407.88	18,851	25,206	21,442	21.81	983
1994	14,112.72	6,063	8,107	7,417	21.86	339
1995	30,952.09	12,807	17,125	16,923	21.91	772
1996	81,234.79	32,265	43,143	46,216	21.96	2,105
1997	90,299.85	34,283	45,841	53,489	22.01	2,430
1998	1.00			1	22.05	
1999	127,257.10	43,488	58,149	81,834	22.10	3,703
2000	122,458.00	39,329	52,588	82,116	22.14	3,709
2001	1,327,142.35	397,183	531,086	928,771	22.18	41,874
2002	336,411.65	92,920	124,246	245,807	22.22	11,062
2003	560,980.93	141,120	188,696	428,383	22.26	19,245
2004	1,325,859.94	298,558	399,211	1,059,235	22.30	47,499
2005	555,465.50	109,359	146,227	464,785	22.34	20,805
2006	525,173.00	87,595	117,126	460,564	22.38	20,579
2007	1,033,183.50	139,278	186,233	950,269	22.41	42,404
2008	745,965.50	74,441	99,537	721,025	22.45	32,117
2009	870,203.00	53,825	71,971	885,252	22.49	39,362
2010	694,899.00	14,974	20,022	744,367	22.52	33,054
	76,878,225.48	39,376,650	52,651,773	31,914,275		1,485,133

COLSTRIP 4  
INTERIM SURVIVOR CURVE.. IOWA 60-R1  
PROBABLE RETIREMENT YEAR.. 12-2036  
NET SALVAGE PERCENT.. -10

1986	39,163,076.37	20,029,329	26,780,366	16,299,018	22.89	712,058
1987	580,377.28	290,421	388,310	250,105	22.97	10,888
1989	87,674.31	41,805	55,896	40,546	23.12	1,754
1990	160,607.28	74,557	99,687	76,981	23.20	3,318
1991	105,174.17	47,450	63,443	52,248	23.27	2,245
1992	113,413.38	49,645	66,378	58,376	23.33	2,502
1993	9,056.29	3,836	5,129	4,833	23.40	207
1994	48,414.97	19,787	26,456	26,800	23.46	1,142
1995	41,435.07	16,289	21,779	23,799	23.52	1,012
1996	112,899.96	42,551	56,893	67,297	23.58	2,854
1998	1.00			1	23.69	
1999	81,179.96	26,223	35,062	54,236	23.74	2,285

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -10						
2000	250,084.00	75,810	101,362	173,730	23.79	7,303
2001	112,599.69	31,756	42,460	81,400	23.84	3,414
2002	806,784.38	209,450	280,047	607,416	23.89	25,426
2003	1,416,268.35	333,873	446,407	1,111,488	23.94	46,428
2004	1,013,076.70	213,717	285,752	828,632	23.98	34,555
2005	726,617.50	133,767	178,854	620,425	24.03	25,819
2006	870,732.00	135,606	181,313	776,492	24.07	32,260
2007	574,369.50	71,748	95,931	535,875	24.12	22,217
2008	709,405.50	65,666	87,799	692,547	24.16	28,665
2009	2,327,457.00	134,334	179,612	2,380,590	24.20	98,371
2010	825,652.00	16,557	22,138	886,080	24.24	36,554
	50,136,356.66	22,064,177	29,501,075	25,648,917		1,101,277
	168,372,641.36	85,524,881	114,356,382	70,853,523		3,382,779
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.9 2.01

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 314 TURBOGENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -5						
1983	11,824,186.35	7,019,789	9,091,788	3,323,608	14.65	226,867
1988	67,815.27	36,840	47,714	23,492	15.14	1,552
1993	1,769.00	851	1,102	755	15.53	49
1994	583,202.46	271,797	352,022	260,341	15.60	16,689
1998	273,930.09	109,310	141,575	146,052	15.84	9,220
1999	18,428.50	6,997	9,062	10,288	15.89	647
2003	127,085.31	36,393	47,135	86,305	16.08	5,367
2006	105,911.60	20,631	26,721	84,487	16.20	5,215
2007	184,011.80	29,189	37,805	155,408	16.24	9,569
2009	121,846.55	9,107	11,795	116,144	16.31	7,121
	13,308,186.93	7,540,904	9,766,718	4,206,878		282,296

COLSTRIP 3 AND COMMON  
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5  
PROBABLE RETIREMENT YEAR.. 12-2034  
NET SALVAGE PERCENT.. -5

1984	11,087,346.00	5,726,093	7,416,662	4,225,051	18.11	233,299
1985	19,195.38	9,715	12,583	7,572	18.28	414
1987	8,261.51	3,999	5,180	3,495	18.61	188
1988	36,010.11	17,016	22,040	15,771	18.77	840
1989	31,714.67	14,610	18,923	14,377	18.92	760
1990	44,387.93	19,892	25,765	20,842	19.07	1,093
1991	39,951.46	17,396	22,532	19,417	19.21	1,011
1992	395,872.80	167,164	216,517	199,149	19.34	10,297
1993	557,564.60	227,784	295,035	290,408	19.47	14,916
1994	245,889.95	96,871	125,471	132,713	19.60	6,771
1995	214,851.98	81,437	105,480	120,114	19.72	6,091
1996	51,445.60	18,700	24,221	29,797	19.83	1,503
1997	56,703.82	19,673	25,481	34,058	19.94	1,708
1998	161,210.69	53,180	68,881	100,390	20.04	5,009
1999	54,547.01	17,012	22,035	35,240	20.14	1,750
2001	115,498.02	31,499	40,799	80,474	20.32	3,960
2002	6,351.85	1,596	2,067	4,602	20.41	225
2003	347,599.00	79,544	103,029	261,950	20.49	12,784
2004	1,220,274.75	249,736	323,468	957,821	20.57	46,564
2005	74,539.00	13,364	17,310	60,956	20.64	2,953
2006	661,005.00	100,298	129,910	564,145	20.72	27,227
2007	2,640,613.00	322,874	418,199	2,354,444	20.79	113,249

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 314 TURBOGENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3 AND COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -5						
2008	238,878.00	21,643	28,033	222,789	20.86	10,680
2009	336,888.00	19,038	24,659	329,074	20.92	15,730
2010	22,055.00	422	547	22,611	20.99	1,077
	18,668,655.13	7,330,556	9,494,826	10,107,262		520,099

COLSTRIP 4

INTERIM SURVIVOR CURVE.. IOWA 40-R0.5

PROBABLE RETIREMENT YEAR.. 12-2036

NET SALVAGE PERCENT.. -5

1986	8,464,645.81	4,039,985	5,232,148	3,655,730	19.44	188,052
1987	22,567.54	10,515	13,618	10,078	19.63	513
1989	30,946.29	13,682	17,719	14,774	19.99	739
1990	9,955.85	4,279	5,542	4,912	20.16	244
1991	36,492.94	15,209	19,697	18,621	20.33	916
1992	51,784.34	20,903	27,071	27,302	20.48	1,333
1993	194,574.24	75,821	98,195	106,108	20.64	5,141
1994	100,983.99	37,923	49,114	56,919	20.78	2,739
1995	616,867.17	222,540	288,210	359,501	20.92	17,185
1996	820,291.83	283,077	366,610	494,696	21.06	23,490
1997	455,665.02	150,075	194,361	284,088	21.18	13,413
1998	114,828.05	35,857	46,438	74,131	21.31	3,479
1999	54,547.02	16,079	20,824	36,451	21.42	1,702
2000	280,770.00	77,588	100,484	194,325	21.53	9,026
2001	239,383.72	61,501	79,649	171,704	21.64	7,935
2002	244,622.10	57,782	74,833	182,020	21.74	8,373
2003	743,622.25	159,573	206,662	574,142	21.84	26,289
2004	37,079.81	7,096	9,190	29,744	21.94	1,356
2005	486,141.00	81,243	105,217	405,231	22.03	18,395
2006	1,191,225.00	168,406	218,101	1,032,685	22.11	46,707
2007	149,003.00	16,909	21,899	134,554	22.20	6,061

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 314 TURBOGENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 4						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. -5						
2008	204,405.00	17,191	22,264	192,361	22.28	8,634
2009	1,733,851.00	90,517	117,228	1,703,316	22.36	76,177
2010	19,990.00	368	477	20,513	22.43	915
	16,304,242.97	5,664,119	7,335,549	9,783,906		468,814
	48,281,085.03	20,535,579	26,597,093	24,098,046		1,271,209
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.0 2.63



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1983	8,522,963.97	5,266,084	6,765,632	1,757,332	15.95	110,178
1984	446,300.13	271,301	348,556	97,745	16.10	6,071
1985	986,002.47	589,255	757,049	228,954	16.24	14,098
1986	13,182.92	7,735	9,938	3,245	16.38	198
1994	70,641.79	34,151	43,876	26,766	17.16	1,560
1995	35,183.22	16,444	21,127	14,057	17.23	816
2001	72,911.19	25,342	32,558	40,353	17.57	2,297
2003	49,245.22	14,561	18,707	30,538	17.65	1,730
2007	9,470.89	1,547	1,988	7,483	17.78	421
2008	94,280.04	11,524	14,806	79,475	17.81	4,462
2009	537,541.47	41,455	53,260	484,282	17.83	27,161
	10,837,723.31	6,279,399	8,067,494	2,770,229		168,992

COLSTRIP 3 AND COMMON  
INTERIM SURVIVOR CURVE.. IOWA 50-R3  
PROBABLE RETIREMENT YEAR.. 12-2034  
NET SALVAGE PERCENT.. 0

1984	7,714,987.02	4,258,364	5,471,085	2,243,902	20.05	111,915
1985	2,277.22	1,230	1,580	697	20.32	34
1986	239,978.69	126,757	162,856	77,123	20.58	3,747
1987	13,831.91	7,135	9,167	4,665	20.83	224
1988	14,285.37	7,188	9,235	5,050	21.06	240
1990	4,479.09	2,136	2,744	1,735	21.48	81
1991	6,937.70	3,213	4,128	2,810	21.67	130
1992	597.04	268	344	253	21.85	12
1993	15,773.98	6,843	8,792	6,982	22.02	317
1994	4,349.39	1,821	2,340	2,010	22.17	91
1995	1,346.93	542	696	651	22.32	29
1996	3,039.53	1,172	1,506	1,534	22.46	68
1997	7,034.94	2,588	3,325	3,710	22.59	164
1998	17,392.99	6,078	7,809	9,584	22.71	422
1999	4,915.65	1,623	2,085	2,830	22.82	124
2000	130.58	40	51	79	22.92	3
2004	157,365.92	33,986	43,665	113,701	23.27	4,886
2005	327,923.00	61,892	79,518	248,405	23.34	10,643
2006	792,073.00	126,518	162,549	629,524	23.41	26,891
2007	51,939.00	6,673	8,573	43,366	23.47	1,848

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3 AND COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
2008	51.00	5	6	45	23.53	2
2009	5,370.00	317	407	4,963	23.58	210
2010	3,414.00	71	91	3,323	23.62	141
	9,389,493.95	4,656,460	5,982,553	3,406,941		162,222
COLSTRIP 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. 0						
1986	5,323,250.52	2,733,596	3,511,763	1,811,487	21.77	83,210
1987	15,643.16	7,832	10,062	5,582	22.07	253
1989	5,682.31	2,696	3,463	2,219	22.61	98
1990	5,064.34	2,333	2,997	2,067	22.86	90
1991	6,937.70	3,100	3,982	2,955	23.09	128
1992	617.46	267	343	274	23.31	12
1993	2,533.70	1,057	1,358	1,176	23.52	50
1994	8,801.81	3,537	4,544	4,258	23.71	180
1995	3,740.17	1,443	1,854	1,886	23.89	79
1996	3,039.52	1,122	1,441	1,598	24.06	66
1997	1,127.08	396	509	618	24.22	26
1998	17,314.61	5,770	7,413	9,902	24.37	406
1999	4,915.66	1,546	1,986	2,930	24.50	120
2000	130.58	38	49	82	24.63	3
2004	157,365.91	32,054	41,179	116,187	25.06	4,636
2005	327,924.00	58,229	74,805	253,119	25.15	10,064
2006	782,830.00	117,111	150,449	632,381	25.24	25,055
2007	18,481.00	2,223	2,856	15,625	25.31	617
2009	20,943.00	1,151	1,479	19,464	25.45	765
	6,706,342.53	2,975,501	3,822,531	2,883,812		125,858
	26,933,559.79	13,911,360	17,872,578	9,060,982		457,072
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.8 1.70

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 53-R2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1983	1,542,101.23	928,838	1,283,067	259,034	16.11	16,079
1984	24,803.23	14,715	20,327	4,476	16.20	276
1985	425,315.40	248,257	342,934	82,381	16.29	5,057
1986	16,652.52	9,553	13,196	3,456	16.38	211
1988	1,760.17	972	1,343	417	16.54	25
1989	35,342.93	19,126	26,420	8,923	16.61	537
1990	13,846.66	7,330	10,125	3,721	16.68	223
1991	14,286.68	7,382	10,197	4,089	16.75	244
1997	10,314.77	4,387	6,060	4,255	17.09	249
2000	1,832.00	670	926	906	17.22	53
2001	83,497.52	28,627	39,544	43,953	17.27	2,545
2002	7,641.00	2,432	3,359	4,282	17.31	247
2003	98,802.29	28,846	39,847	58,955	17.34	3,400
2006	18,644.01	3,700	5,111	13,533	17.45	776
2007	9,547.92	1,543	2,131	7,416	17.48	424
2008	139,153.71	16,835	23,255	115,898	17.51	6,619
2009	137,372.77	10,490	14,491	122,882	17.54	7,006
2010	22,818.16	620	856	21,962	17.56	1,251
	2,603,732.97	1,334,323	1,843,191	760,542		45,222

COLSTRIP 3 AND COMMON  
INTERIM SURVIVOR CURVE.. IOWA 53-R2  
PROBABLE RETIREMENT YEAR.. 12-2034  
NET SALVAGE PERCENT.. 0

1984	4,170,481.73	2,211,773	3,055,195	1,115,287	20.51	54,378
1985	877,854.61	456,353	630,375	247,479	20.68	11,967
1986	2,769,450.77	1,410,814	1,948,804	820,647	20.83	39,397
1987	162,774.51	81,096	112,021	50,754	20.99	2,418
1988	46,748.86	22,762	31,442	15,307	21.13	724
1989	38,847.62	18,450	25,486	13,362	21.27	628
1990	37,107.19	17,170	23,717	13,390	21.40	626
1991	54,317.74	24,431	33,747	20,570	21.53	955
1992	47,490.70	20,729	28,634	18,857	21.65	871
1993	43,947.65	18,570	25,651	18,296	21.77	840
1994	102,943.14	42,002	58,019	44,924	21.88	2,053
1995	40,882.48	16,048	22,168	18,715	21.99	851
1996	23,599.36	8,890	12,280	11,319	22.09	512
1997	38,787.36	13,955	19,277	19,511	22.19	879

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3 AND COMMON						
INTERIM SURVIVOR CURVE.. IOWA 53-R2						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
1998	28,279.15	9,677	13,367	14,912	22.28	669
1999	33,018.01	10,676	14,747	18,271	22.37	817
2000	47,621.00	14,471	19,989	27,632	22.45	1,231
2001	22,291.24	6,307	8,712	13,579	22.53	603
2002	29,076.35	7,585	10,477	18,599	22.61	823
2003	36,817.42	8,740	12,073	24,745	22.68	1,091
2004	32,487.62	6,905	9,538	22,950	22.75	1,009
2005	11,022.00	2,049	2,830	8,192	22.82	359
2006	65,573.71	10,309	14,240	51,334	22.89	2,243
2007	19,405.00	2,459	3,397	16,008	22.95	698
2008	30,225.00	2,845	3,930	26,295	23.00	1,143
2009	27,296.00	1,594	2,202	25,094	23.06	1,088
2010	406.00	8	11	395	23.11	17
	8,838,752.22	4,446,668	6,142,329	2,696,423		128,890

COLSTRIP 4  
INTERIM SURVIVOR CURVE.. IOWA 53-R2  
PROBABLE RETIREMENT YEAR.. 12-2036  
NET SALVAGE PERCENT.. 0

1986	3,287,949.87	1,618,756	2,236,017	1,051,932	22.17	47,448
1987	103,747.90	49,911	68,943	34,805	22.35	1,557
1988	29,130.17	13,673	18,887	10,243	22.53	455
1989	35,645.17	16,310	22,529	13,116	22.69	578
1990	39,813.12	17,722	24,480	15,333	22.85	671
1991	51,653.43	22,327	30,841	20,813	23.00	905
1992	47,490.70	19,888	27,472	20,019	23.15	865
1993	44,715.92	18,101	25,003	19,713	23.29	846
1994	102,027.96	39,834	55,023	47,005	23.42	2,007
1995	45,971.12	17,254	23,833	22,138	23.55	940
1996	23,403.03	8,415	11,624	11,779	23.67	498
1997	38,798.14	13,301	18,373	20,425	23.79	859
1998	28,008.59	9,120	12,598	15,411	23.90	645
1999	32,417.32	9,961	13,759	18,658	24.01	777
2000	47,639.00	13,728	18,963	28,676	24.11	1,189
2001	22,291.24	5,967	8,242	14,049	24.21	580
2002	29,076.35	7,168	9,901	19,175	24.30	789
2003	36,817.42	8,238	11,379	25,438	24.39	1,043
2004	11,972.45	2,391	3,303	8,670	24.48	354

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 4						
INTERIM SURVIVOR CURVE.. IOWA 53-R2						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. 0						
2005	11,022.00	1,920	2,652	8,370	24.56	341
2006	65,573.71	9,647	13,326	52,248	24.64	2,120
2007	19,405.00	2,298	3,174	16,231	24.71	657
2008	30,225.00	2,649	3,659	26,566	24.78	1,072
2009	27,296.00	1,485	2,051	25,245	24.85	1,016
2010	406.00	8	11	395	24.91	16
	4,212,496.61	1,930,072	2,666,044	1,546,453		68,228
	15,654,981.80	7,711,063	10,651,564	5,003,418		242,340
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.6						1.55

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 330.1 ASSET AGREEMENT - SETTLEMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE FALLS						
SURVIVOR CURVE.. 50-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	1,700,000.00	527,000	541,612	1,158,388	34.50	33,576
1996	1,000,000.00	290,000	298,041	701,959	35.50	19,773
1998	302,000.00	75,500	77,593	224,407	37.50	5,984
1999	1,198,000.00	275,540	283,180	914,820	38.50	23,762
	4,200,000.00	1,168,040	1,200,425	2,999,575		83,095
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.1 1.98

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 330.3 REMOVING PROPERTY OF OTHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
1926	5,741.60	4,389	1,055	4,687	23.53	199
1927	5,348.00	4,054	974	4,374	24.17	181
1931	260.00	190	46	214	26.75	8
1932	2,284.00	1,656	398	1,886	27.39	69
	13,633.60	10,289	2,473	11,161		457
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. 0						
1949	146,645.53	91,274	21,941	124,705	35.89	3,475
1950	19,045.80	11,737	2,821	16,224	36.31	447
1951	1,650.37	1,007	242	1,408	36.72	38
1952	942.98	570	137	806	37.11	22
1953	347.99	208	50	298	37.48	8
1962	2,446.88	1,326	319	2,128	40.26	53
	171,079.55	106,122	25,510	145,570		4,043
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1922	41,747.26	32,978	7,927	33,820	21.00	1,610
1923	1,343.00	1,052	253	1,090	21.63	50
1924	776.00	603	145	631	22.27	28
1925	8,152.00	6,283	1,510	6,642	22.91	290
1926	1,929.00	1,474	354	1,575	23.56	67
1933	9,616.50	6,902	1,659	7,957	28.12	283
	63,563.76	49,292	11,849	51,715		2,328

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 330.3 REMOVING PROPERTY OF OTHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1925	3,500.00	2,698	648	2,852	22.91	124
1990	6,436.75	1,900	457	5,980	48.85	122
	9,936.75	4,598	1,105	8,832		246

POST FALLS  
INTERIM SURVIVOR CURVE.. IOWA 100-R4  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. 0

1906	106.36	93	22	84	12.69	7
1907	129.18	112	27	102	13.10	8
1908	2,569.44	2,222	534	2,035	13.52	151
1909	2,750.84	2,367	569	2,182	13.96	156
1910	1,802.90	1,543	371	1,432	14.41	99
1911	1,462.48	1,245	299	1,163	14.87	78
1912	2,790.82	2,362	568	2,223	15.35	145
1913	362.92	305	73	290	15.85	18
1914	246.62	206	50	197	16.36	12
1915	59.58	50	12	48	16.89	3
1916	70.64	58	14	57	17.44	3
1917	43.56	36	9	35	18.00	2
1918	660.71	538	129	531	18.58	29
1920	26.65	21	5	22	19.77	1
1921	244.93	195	47	198	20.38	10
1922	130.36	103	25	106	21.00	5
1923	108.22	85	20	88	21.63	4
1924	3.29	3	3			
1925	12.90	10	2	11	22.91	
1926	78.00	60	14	64	23.56	3
1927	43.10	33	8	35	24.21	1
1928	136.20	102	24	112	24.86	5
1929	166.23	124	30	136	25.51	5
1930	21.00	15	4	17	26.16	1
1931	7.69	6	1	6	26.82	
1932	2.85	2	0	2	27.47	
1933	10.14	7	2	8	28.12	
1934	19.77	14	3	16	28.76	1
1939	7.43	5	1	6	31.95	
1942	1,872.11	1,230	295	1,577	33.80	47



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 330.3 REMOVING PROPERTY OF OTHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1943	24.98	16	4	21	34.40	1
1944	15.37	10	2	13	34.99	
1945	145.95	93	22	124	35.58	3
1946	8.57	5	1	7	36.15	
1947	13.69	9	2	12	36.71	
1948	0.29		0			
1949	4.89	3	1	4	37.79	
1951	28.26	17	4	24	38.83	1
1952	2.42	1	0	2	39.32	
1953	355.69	207	50	306	39.80	8
1954	11.83	7	2	10	40.27	
1955	113.91	65	16	98	40.72	2
1957	1.29	1	1			
1958	25.55	14	3	22	41.99	1
1962	343.42	179	43	301	43.46	7
1976	60.71	26	6	54	47.02	1
1979	1,160.48	461	110	1,050	47.53	22
1980	64.02	25	6	58	47.69	1
1986	2,503.59	839	201	2,303	48.46	48
1987	2,334.63	760	182	2,153	48.57	44
1991	0.43					
	23,166.89	15,890	3,820	19,347		933

CABINET GORGE

INTERIM SURVIVOR CURVE.. IOWA 100-R4

PROBABLE RETIREMENT YEAR.. 12-2072

NET SALVAGE PERCENT.. 0

1952	5,283,375.84	3,013,056	724,320	4,559,056	42.49	107,297
1953	895,974.31	503,986	121,155	774,819	43.19	17,940
1954	9,808.42	5,440	1,308	8,501	43.89	194
1955	119,053.27	65,095	15,648	103,405	44.58	2,320
1956	124,315.68	66,990	16,104	108,212	45.26	2,391
1957	50,790.90	26,975	6,485	44,306	45.92	965
1958	11,608.43	6,073	1,460	10,149	46.58	218
1959	3,693.94	1,904	458	3,236	47.22	69
1960	6,662.94	3,382	813	5,850	47.84	122
1961	4,636.17	2,317	557	4,079	48.46	84
1962	859.66	423	102	758	49.05	15

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 330.3 REMOVING PROPERTY OF OTHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
1968	1,256.29	559	134	1,122	52.29	21
1973	12,810.28	5,190	1,248	11,563	54.50	212
1979	120,672.61	42,970	10,330	110,343	56.60	1,950
1980	1,992.62	693	167	1,826	56.90	32
1986	135,725.53	39,993	9,614	126,111	58.43	2,158
	6,783,236.89	3,785,046	909,902	5,873,335		135,988
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. 0						
1959	27,118,321.26	13,764,718	3,309,016	23,809,305	48.69	488,998
1960	1,167,859.00	582,984	140,148	1,027,711	49.44	20,787
1961	545,597.00	267,790	64,376	481,221	50.18	9,590
1962	306,780.00	147,994	35,578	271,202	50.91	5,327
1963	30,386.38	14,405	3,463	26,923	51.62	522
1964	169,423.00	78,907	18,969	150,454	52.32	2,876
1965	67,184.00	30,728	7,387	59,797	53.01	1,128
1966	8,071.00	3,623	871	7,200	53.69	134
	29,413,621.64	14,891,149	3,579,808	25,833,814		529,362
	36,478,239.08	18,862,386	4,534,467	31,943,774		673,357
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.4						1.85

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 330.31 TWIN CREEK CHANNEL RESTORATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
2005	242,033.02	19,999	16,492	225,541	61.06	3,694
	242,033.02	19,999	16,492	225,541		3,694
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						61.1 1.53

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 330.4 LAND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
1910	1,963.67	1,793	1,117	847	6.52	130
1911	5.00	5	5			
1924	1,637.00	1,407	874	763	10.53	72
1925	21.00	18	11	10	10.87	1
	3,626.67	3,223	2,007	1,620		203

LONG LAKE  
INTERIM SURVIVOR CURVE.. IOWA 75-R3  
PROBABLE RETIREMENT YEAR.. 12-2055  
NET SALVAGE PERCENT.. 0

1915	94,755.26	84,850	52,827	41,928	7.84	5,348
1916	21,284.75	18,980	11,817	9,468	8.12	1,166
1920	31,938.00	27,995	17,429	14,509	9.26	1,567
1921	7,819.00	6,821	4,247	3,572	9.57	373
1922	6,468.00	5,616	3,496	2,972	9.88	301
1923	45.00	39	24	21	10.20	2
1924	1,179.00	1,013	631	548	10.53	52
1925	346.00	296	184	162	10.87	15
1938	120.00	94	59	61	16.33	4
1939	71.00	55	34	37	16.83	2
1949	70,732.26	49,623	30,895	39,837	22.32	1,785
1950	9,170.20	6,360	3,960	5,211	22.90	228
1951	794.63	545	339	455	23.49	19
1952	454.02	308	192	262	24.08	11
1953	207.01	139	87	120	24.67	5
1962	1,178.12	699	435	743	29.86	25
	246,562.25	203,433	126,656	119,906		10,903

NINE MILE  
INTERIM SURVIVOR CURVE.. IOWA 75-R3  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. 0

1925	979.50	838	522	458	10.87	42
	979.50	838	522	458		42

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 330.4 LAND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1906	4,288.64	3,975	2,475	1,814	5.49	330
1907	5,208.82	4,809	2,994	2,215	5.75	385
1908	102,784.60	94,562	58,871	43,914	6.00	7,319
1909	110,920.16	101,662	63,291	47,629	6.26	7,608
1910	72,697.10	66,378	41,324	31,373	6.52	4,812
1911	58,970.52	53,640	33,394	25,576	6.78	3,772
1912	112,532.18	101,969	63,482	49,050	7.04	6,967
1913	14,634.08	13,208	8,223	6,411	7.31	877
1914	9,944.46	8,941	5,566	4,378	7.57	578
1915	2,402.42	2,151	1,339	1,063	7.84	136
1916	2,848.36	2,540	1,581	1,267	8.12	156
1917	1,756.44	1,560	971	785	8.39	94
1918	26,641.29	23,558	14,666	11,975	8.68	1,380
1920	1,074.35	942	586	488	9.26	53
1921	9,876.07	8,616	5,364	4,512	9.57	471
1922	5,256.63	4,564	2,841	2,415	9.88	244
1923	4,363.78	3,770	2,347	2,017	10.20	198
1924	132.71	114	71	62	10.53	6
1925	520.10	445	277	243	10.87	22
1926	3,145.00	2,675	1,665	1,480	11.22	132
1927	1,737.90	1,469	915	823	11.59	71
1928	5,491.81	4,616	2,874	2,618	11.96	219
1929	6,702.77	5,600	3,486	3,216	12.34	261
1930	847.00	703	438	409	12.74	32
1931	310.31	256	159	151	13.14	11
1932	115.14	94	59	57	13.56	4
1933	408.86	333	207	202	14.00	14
1934	797.23	644	401	396	14.44	27
1939	299.57	232	144	155	16.85	9
1942	75,487.89	56,916	35,434	40,054	18.45	2,171
1943	1,007.03	752	468	539	19.00	28
1944	619.63	458	285	334	19.56	17
1945	5,885.05	4,304	2,680	3,206	20.14	159
1946	345.43	250	156	190	20.72	9
1947	552.30	395	246	306	21.31	14
1948	11.70	8	5	7	21.91	
1949	197.12	138	86	111	22.51	5
1951	1,139.73	778	484	655	23.75	28
1952	97.58	66	41	56	24.37	2

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 330.4 LAND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1953	14,342.31	9,551	5,946	8,396	25.00	336
1954	477.17	314	195	282	25.63	11
1955	4,593.09	2,979	1,855	2,738	26.26	104
1957	51.71	33	21	31	27.54	1
1958	1,030.45	641	399	631	28.18	22
1962	13,847.57	8,115	5,052	8,795	30.71	286
1976	2,447.99	1,114	694	1,754	38.69	45
1979	46,793.24	19,927	12,406	34,387	40.11	857
1980	2,581.20	1,074	669	1,913	40.55	47
1986	313,400.98	110,944	69,070	244,331	42.92	5,693
1987	94,137.78	32,299	20,108	74,030	43.27	1,711
1989	1,452,014.32	465,980	290,102	1,161,913	43.93	26,449
1991	17.56	5	3	14	44.53	
1994	110,649.98	28,950	18,023	92,627	45.35	2,042
	2,708,437.11	1,260,017	784,439	1,923,998		76,225

CABINET GORGE

INTERIM SURVIVOR CURVE.. IOWA 75-R3  
PROBABLE RETIREMENT YEAR.. 12-2072  
NET SALVAGE PERCENT.. 0

1952	285,018.42	191,760	119,387	165,631	24.54	6,749
1953	48,330.89	32,085	19,976	28,355	25.21	1,125
1954	529.09	346	215	314	25.89	12
1955	6,422.00	4,147	2,582	3,840	26.57	145
1956	6,705.88	4,268	2,657	4,049	27.26	149
1957	2,739.78	1,718	1,070	1,670	27.96	60
1958	626.19	387	241	385	28.66	13
1959	199.25	121	75	124	29.38	4
1960	359.41	215	134	226	30.09	8
1961	250.09	147	92	159	30.81	5
1962	46.38	27	17	30	31.54	1
1968	67.77	35	22	46	35.94	1
1973	691.02	323	201	490	39.59	12
1979	6,509.35	2,626	1,635	4,874	43.81	111
1980	107.48	42	26	81	44.48	2
1986	7,321.35	2,391	1,489	5,833	48.27	121
	365,924.35	240,638	149,818	216,106		8,518

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 330.4 LAND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. 0						
1959	8,209.79	4,989	3,106	5,104	29.42	173
1963	2,397.62	1,362	848	1,550	32.38	48
	10,607.41	6,351	3,954	6,653		221
	3,336,137.29	1,714,500	1,067,396	2,268,741		96,112
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.6 2.88

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 330.41 LAND EASEMENTS - CONSERVATION - HABITAT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
2002	91,873.21	11,959	9,816	82,057	55.73	1,472
2005	242,033.14	21,086	17,307	224,726	56.69	3,964
	333,906.35	33,045	27,123	306,783		5,436
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. 0						
2001	550,000.00	74,580	61,219	488,781	59.22	8,254
	550,000.00	74,580	61,219	488,781		8,254
	883,906.35	107,625	88,342	795,564		13,690
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 58.1						1.55



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 110-R2						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -20						
1992	7,515,921.12	2,087,833	1,772,675	7,246,430	56.87	127,421
1994	94,450.97	23,982	20,362	92,979	57.12	1,628
1995	200.00	48	41	199	57.25	3
1999	24,469.44	4,614	3,918	25,446	57.71	441
2004	43,516.48	4,966	4,216	48,003	58.24	824
2006	204,147.06	16,609	14,102	230,875	58.43	3,951
2007	13,578.74	872	740	15,554	58.53	266
2009	14,696.51	417	354	17,282	58.71	294
2010	24,891.84	237	201	29,669	58.80	505
	7,935,872.16	2,139,578	1,816,609	7,706,438		135,333

LITTLE FALLS

INTERIM SURVIVOR CURVE.. IOWA 110-R2  
PROBABLE RETIREMENT YEAR.. 12-2059  
NET SALVAGE PERCENT.. -20

1910	378,636.14	323,234	274,436	179,927	30.99	5,806
1911	5,236.00	4,449	3,777	2,506	31.30	80
1912	969.00	819	695	467	31.61	15
1913	433.04	364	309	211	31.92	7
1914	1,126.00	943	801	551	32.22	17
1915	522.00	435	369	257	32.52	8
1916	8,214.00	6,811	5,783	4,074	32.82	124
1917	60.00	50	42	30	33.12	1
1921	188.00	152	129	97	34.28	3
1924	632.00	503	427	331	35.12	9
1925	132.00	104	88	70	35.40	2
1926	2,493.00	1,961	1,665	1,327	35.67	37
1927	2,290.00	1,792	1,521	1,227	35.93	34
1930	2,027.00	1,559	1,324	1,109	36.71	30
1932	182.00	138	117	101	37.22	3
1935	64.00	48	41	36	37.95	1
1937	753.00	555	471	432	38.41	11
1938	1,864.00	1,365	1,159	1,078	38.64	28
1939	984.00	716	608	573	38.86	15
1940	478.00	345	293	281	39.08	7
1941	507.00	364	309	299	39.30	8
1948	1,073.69	733	622	666	40.71	16
1949	946.00	640	543	592	40.90	14

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R2						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. -20						
1950	4,236.00	2,845	2,415	2,668	41.08	65
1951	6,313.00	4,205	3,570	4,005	41.26	97
1952	662.90	438	372	424	41.44	10
1953	4,381.00	2,869	2,436	2,821	41.61	68
1954	2,911.00	1,890	1,605	1,889	41.78	45
1956	1,639.71	1,046	888	1,080	42.11	26
1957	6,435.18	4,065	3,451	4,271	42.27	101
1958	7,365.00	4,607	3,911	4,927	42.43	116
1962	3,065.00	1,841	1,563	2,115	43.02	49
1963	491.00	292	248	341	43.16	8
1981	10,509.76	4,735	4,020	8,592	45.25	190
1982	36.53	16	14	30	45.34	1
1985	1,583.09	649	551	1,349	45.61	30
1986	88,402.69	35,294	29,966	76,117	45.69	1,666
1988	50,125.46	18,887	16,036	44,115	45.86	962
1990	79,837.68	28,183	23,928	71,877	46.02	1,562
1991	92,144.27	31,388	26,649	83,924	46.09	1,821
1992	59,947.62	19,658	16,690	55,247	46.17	1,197
1993	10.88	3	3	11	46.24	
1995	7,161.11	2,059	1,748	6,845	46.38	148
1997	6,573.46	1,697	1,441	6,447	46.52	139
1999	2,248.12	511	434	2,264	46.65	49
2000	2,762.63	583	495	2,820	46.71	60
2003	3,202.14	508	431	3,411	46.89	73
2005	1,724.81	208	177	1,893	47.00	40
2006	27,394.26	2,746	2,331	30,542	47.06	649
2008	10,281.47	595	505	11,833	47.16	251
2009	293,718.35	10,433	8,858	343,604	47.21	7,278
	1,184,973.99	530,331	450,268	971,701		22,977

LONG LAKE

INTERIM SURVIVOR CURVE.. IOWA 110-R2

PROBABLE RETIREMENT YEAR.. 12-2055

NET SALVAGE PERCENT.. -20

1915	764,709.38	646,669	549,034	368,618	31.16	11,830
1916	4,034.00	3,396	2,883	1,958	31.42	62
1917	2,238.00	1,875	1,592	1,094	31.68	35
1918	7,942.00	6,624	5,624	3,907	31.94	122

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 110-R2						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -20						
1919	14,798.00	12,285	10,430	7,327	32.19	228
1920	11,914.00	9,845	8,359	5,938	32.44	183
1921	6,762.00	5,561	4,721	3,393	32.69	104
1922	15,297.00	12,518	10,628	7,728	32.94	235
1924	2,887.00	2,340	1,987	1,478	33.42	44
1926	9,910.19	7,951	6,751	5,142	33.89	152
1927	1,454.00	1,161	986	759	34.12	22
1928	453.00	360	306	238	34.35	7
1929	1,557.00	1,230	1,044	824	34.57	24
1930	786.00	618	525	419	34.79	12
1935	33.00	25	21	18	35.85	1
1936	1,113.02	846	718	617	36.05	17
1939	625.04	467	396	354	36.62	10
1940	505.06	375	318	288	36.81	8
1941	1,136.00	837	711	653	36.99	18
1942	1,894.23	1,387	1,178	1,095	37.17	29
1944	476.79	345	293	279	37.52	7
1945	1,009.00	724	615	596	37.69	16
1946	1,313.00	936	795	781	37.86	21
1947	6,353.39	4,499	3,820	3,804	38.02	100
1948	1,054.00	741	629	636	38.18	17
1950	23,966.69	16,601	14,095	14,665	38.49	381
1951	10,556.52	7,256	6,160	6,507	38.64	168
1952	314.10	214	182	195	38.79	5
1953	11,384.07	7,701	6,538	7,123	38.94	183
1954	570.50	383	325	359	39.08	9
1955	777.28	517	439	494	39.22	13
1956	1,748.18	1,153	979	1,119	39.35	28
1957	214.10	140	119	138	39.49	3
1958	6,383.00	4,135	3,511	4,149	39.62	105
1959	155.00	100	85	101	39.74	3
1966	38,136.89	22,754	19,319	26,446	40.56	652
1969	68,029.38	39,128	33,220	48,415	40.88	1,184
1970	270.00	153	130	194	40.98	5
1971	367.00	206	175	266	41.08	6
1974	421.50	226	192	314	41.36	8
1977	336.80	172	146	258	41.62	6
1981	1,308.93	620	526	1,044	41.94	25
1983	7,736.70	3,507	2,978	6,307	42.10	150
1985	55,390.87	23,941	20,326	46,143	42.24	1,092

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 110-R2						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -20						
1987	1,326.24	544	462	1,130	42.38	27
1988	4,991.02	1,987	1,687	4,302	42.45	101
1989	6,568.75	2,537	2,154	5,729	42.51	135
1990	17,133.67	6,404	5,437	15,123	42.58	355
1991	9,995.77	3,609	3,064	8,931	42.64	209
1992	166,237.07	57,825	49,094	150,390	42.70	3,522
1994	6,674.88	2,138	1,815	6,195	42.82	145
1997	14,375.67	3,958	3,360	13,890	42.99	323
1998	49,953.02	12,958	11,002	48,942	43.04	1,137
1999	20,879.60	5,073	4,307	20,748	43.09	482
2002	11,983.95	2,271	1,928	12,453	43.24	288
2004	5,258.49	791	672	5,639	43.34	130
2007	6,561.94	565	480	7,395	43.47	170
2008	136,101.13	8,538	7,249	156,072	43.51	3,587
2009	1,935.35	75	64	2,259	43.55	52
2010	376,360.20	5,022	4,264	447,368	43.59	10,263
	1,924,658.36	966,817	820,845	1,488,745		38,256

SPOKANE UPPER FALLS  
INTERIM SURVIVOR CURVE.. IOWA 110-R2  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. -20

1922	337,197.00	270,002	229,243	175,393	34.94	5,020
1923	824.00	656	557	432	35.23	12
1924	341.00	270	229	180	35.52	5
1930	953.00	729	619	525	37.16	14
1939	105.00	76	65	61	39.39	2
1940	185.00	133	113	109	39.62	3
1942	192.00	136	115	115	40.07	3
1944	518.00	362	307	314	40.50	8
1945	801.00	555	471	490	40.71	12
1946	37.00	25	21	23	40.92	1
1948	645.02	437	371	403	41.32	10
1950	855.00	570	484	542	41.70	13
1951	142.00	94	80	91	41.89	2
1952	279.00	183	155	179	42.08	4
1953	2,281.00	1,482	1,258	1,479	42.26	35
1954	920.00	593	503	601	42.43	14

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R2						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -20						
1957	514.00	322	273	343	42.94	8
1966	2,995.00	1,702	1,445	2,149	44.30	49
1982	10,196.78	4,440	3,770	8,466	46.16	183
1994	1,875.33	557	473	1,777	47.17	38
1998	24,521.94	5,863	4,978	24,448	47.46	515
1999	39,085.85	8,737	7,418	39,485	47.53	831
2002	34,876.13	6,054	5,140	36,711	47.72	769
2008	46,456.93	2,651	2,251	53,498	48.06	1,113
2009	44,341.57	1,536	1,304	51,906	48.12	1,079
2010	1,690.34	20	17	2,011	48.17	42
	552,828.89	308,185	261,662	401,733		9,785

NINE MILE

INTERIM SURVIVOR CURVE.. IOWA 110-R2

PROBABLE RETIREMENT YEAR.. 12-2060

NET SALVAGE PERCENT.. -20

1908	133,467.99	114,690	97,359	62,802	30.62	2,051
1925	1,223.96	964	818	650	35.80	18
1927	12,989.00	10,116	8,587	6,999	36.35	193
1928	26,055.89	20,175	17,126	14,141	36.63	386
1929	27,981.00	21,540	18,285	15,292	36.90	414
1930	8,044.00	6,157	5,227	4,426	37.16	119
1931	15.00	11	9	9	37.43	
1938	237.00	173	147	138	39.16	4
1939	94.00	68	58	55	39.39	1
1940	126.00	91	77	74	39.62	2
1941	337.93	241	205	201	39.85	5
1942	64.37	46	39	38	40.07	1
1943	114.42	80	68	69	40.29	2
1944	536.00	374	317	326	40.50	8
1947	878.27	600	509	545	41.12	13
1948	776.27	526	447	485	41.32	12
1949	339.08	228	194	213	41.51	5
1950	310.00	207	176	196	41.70	5
1951	1,730.82	1,144	971	1,106	41.89	26
1952	1,493.74	979	831	961	42.08	23
1953	1,751.04	1,138	966	1,135	42.26	27
1955	400.25	256	217	263	42.61	6

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 110-R2						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -20						
1956	701.00	443	376	465	42.78	11
1958	1,013.00	628	533	682	43.11	16
1961	9,891.00	5,950	5,051	6,818	43.58	156
1962	116.00	69	59	81	43.73	2
1963	80.86	48	41	56	43.88	1
1964	1,158.00	674	572	817	44.02	19
1965	12,611.00	7,253	6,157	8,976	44.16	203
1966	144.00	82	70	103	44.30	2
1967	3,350.00	1,879	1,595	2,425	44.44	55
1968	2,519.00	1,395	1,184	1,839	44.57	41
1970	6,558.00	3,534	3,000	4,870	44.83	109
1971	2,905.00	1,544	1,311	2,175	44.95	48
1972	3,476.58	1,820	1,545	2,627	45.07	58
1980	411.42	187	159	335	45.96	7
1981	9,922.05	4,418	3,750	8,156	46.06	177
1984	26,115.12	10,850	9,210	22,128	46.34	478
1985	723.40	293	249	619	46.44	13
1986	21,186.25	8,349	7,087	18,336	46.53	394
1987	114.96	44	37	101	46.61	2
1990	1,082.51	377	320	979	46.86	21
1991	4,844.98	1,628	1,382	4,432	46.94	94
1993	519,711.59	161,289	136,917	486,737	47.10	10,334
1994	2,788,541.61	828,030	702,909	2,643,341	47.17	56,039
1995	239,996.84	67,947	57,680	230,316	47.25	4,874
1996	17,303.92	4,654	3,951	16,814	47.32	355
1997	1,627.42	414	351	1,601	47.39	34
1998	8,156.07	1,950	1,655	8,132	47.46	171
1999	5,309.51	1,187	1,008	5,364	47.53	113
2000	9,543.30	1,980	1,681	9,771	47.59	205
2001	1,425.08	272	231	1,479	47.65	31
2005	10,302.20	1,219	1,035	11,328	47.90	236
2006	13,302.20	1,314	1,115	14,847	47.95	310
	3,943,109.90	1,301,525	1,104,855	3,626,877		77,930

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R2						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -20						
1906	122,857.81	106,571	90,465	56,965	29.97	1,901
1907	3,539.46	3,056	2,594	1,653	30.29	55
1908	2,812.29	2,417	2,052	1,323	30.62	43
1909	163.00	139	118	78	30.94	3
1910	29,239.00	24,888	21,127	13,960	31.26	447
1911	8,493.00	7,194	6,107	4,085	31.58	129
1912	254.00	214	182	123	31.90	4
1913	1,627.00	1,365	1,159	794	32.21	25
1914	713.00	595	505	351	32.52	11
1921	237.00	191	162	122	34.65	4
1922	359.00	287	244	187	34.94	5
1923	1,424.00	1,134	963	746	35.23	21
1925	143.00	113	96	76	35.80	2
1926	7,044.00	5,517	4,683	3,770	36.08	104
1927	2,171.00	1,691	1,435	1,170	36.35	32
1928	116.00	90	76	63	36.63	2
1929	24,275.00	18,687	15,863	13,267	36.90	360
1932	75.00	57	48	42	37.68	1
1936	78.00	58	49	44	38.68	1
1939	127.00	92	78	74	39.39	2
1940	328.92	236	200	194	39.62	5
1941	160.34	114	97	96	39.85	2
1942	11.00	8	7	6	40.07	
1943	653.00	459	390	394	40.29	10
1945	2,507.00	1,738	1,475	1,533	40.71	38
1946	2,671.50	1,838	1,560	1,646	40.92	40
1947	1,298.24	886	752	806	41.12	20
1948	2,209.00	1,496	1,270	1,381	41.32	33
1949	1,189.68	800	679	749	41.51	18
1951	2,239.00	1,480	1,256	1,430	41.89	34
1952	969.00	635	539	624	42.08	15
1953	76.00	49	42	50	42.26	1
1954	22.00	14	12	15	42.43	
1955	2,332.00	1,489	1,264	1,534	42.61	36
1956	1,036.00	655	556	687	42.78	16
1957	178.00	112	95	119	42.94	3
1958	1,278.00	793	673	860	43.11	20
1959	1,406.00	864	733	954	43.27	22
1963	998.00	587	498	699	43.88	16
1964	36,525.00	21,254	18,042	25,788	44.02	586

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R2						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -20						
1965	1,766.00	1,016	862	1,257	44.16	28
1966	682.72	388	329	490	44.30	11
1968	1,784.00	988	839	1,302	44.57	29
1980	125.13	57	48	102	45.96	2
1981	1,894.68	844	716	1,557	46.06	34
1982	33,878.78	14,752	12,522	28,132	46.16	609
1984	18,588.50	7,723	6,556	15,750	46.34	340
1985	18,140.23	7,343	6,233	15,535	46.44	335
1986	231.93	91	77	201	46.53	4
1988	13,073.44	4,860	4,125	11,563	46.70	248
1989	22,560.55	8,128	6,900	20,173	46.78	431
1990	22,967.20	7,999	6,790	20,771	46.86	443
1991	1,312.50	441	374	1,201	46.94	26
1992	11,114.19	3,593	3,050	10,287	47.02	219
1993	13,497.07	4,189	3,556	12,641	47.10	268
1994	3,107.28	923	784	2,945	47.17	62
1998	129,973.74	31,078	26,381	129,587	47.46	2,730
1999	32,441.94	7,252	6,156	32,774	47.53	690
2000	740.92	154	131	758	47.59	16
2004	1,619.10	223	189	1,754	47.84	37
2006	89,715.03	8,860	7,521	100,137	47.95	2,088
2007	229,516.31	17,913	15,206	260,214	48.01	5,420
2008	303,925.18	17,346	14,724	349,986	48.06	7,282
2009	15,036.51	521	442	17,602	48.12	366
	1,231,528.17	356,545	302,659	1,175,175		25,785

CABINET GORGE

INTERIM SURVIVOR CURVE.. IOWA 110-R2

PROBABLE RETIREMENT YEAR.. 12-2072

NET SALVAGE PERCENT.. -20

1952	6,484,644.68	3,928,994	3,335,731	4,445,843	48.87	90,973
1953	877,607.08	526,354	446,877	606,252	49.15	12,335
1955	1,410.17	828	703	989	49.70	20
1956	1,045.00	607	515	739	49.97	15
1957	4,670.00	2,684	2,279	3,325	50.23	66
1961	34.00	19	16	25	51.24	
1963	2,745.00	1,468	1,246	2,048	51.71	40
1967	5,920.01	2,998	2,545	4,559	52.62	87



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 110-R2						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -20						
1969	1,328.00	653	554	1,039	53.04	20
1970	7,790.00	3,771	3,202	6,146	53.25	115
1971	7,941.43	3,783	3,212	6,318	53.45	118
1972	3,210.00	1,504	1,277	2,575	53.65	48
1981	4,749.00	1,862	1,581	4,118	55.26	75
1983	18,010.60	6,722	5,707	15,906	55.58	286
1984	498,710.50	181,217	153,854	444,599	55.74	7,976
1985	13,511.28	4,776	4,055	12,159	55.89	218
1986	244.02	84	71	222	56.04	4
1987	7,986.76	2,659	2,258	7,327	56.19	130
1989	42,610.77	13,279	11,274	39,859	56.47	706
1990	7,769.04	2,335	1,982	7,340	56.61	130
1991	249,058.42	72,070	61,188	237,682	56.74	4,189
1992	214,186.39	59,498	50,514	206,510	56.87	3,631
1993	40,144.42	10,677	9,065	39,108	57.00	686
1994	3,892.21	988	839	3,832	57.12	67
1995	141,701.35	34,212	29,046	140,996	57.25	2,463
1996	2,711.18	620	526	2,727	57.37	48
1997	39,620.38	8,548	7,257	40,287	57.48	701
1999	137,169.01	25,867	21,961	142,642	57.71	2,472
2000	123,396.70	21,535	18,283	129,793	57.82	2,245
2001	64,510.48	10,329	8,769	68,643	57.93	1,185
2003	46,834.81	6,086	5,167	51,035	58.14	878
2004	160,537.15	18,319	15,553	177,092	58.24	3,041
2005	12,313.24	1,207	1,025	13,751	58.34	236
2006	37,486.23	3,050	2,589	42,394	58.43	726
2007	28,597.16	1,837	1,560	32,757	58.53	560
2009	29,129.21	826	701	34,254	58.71	583
2010	523,290.35	4,980	4,228	623,720	58.80	10,607
	9,846,516.03	4,967,246	4,217,211	7,598,608		147,680

NOXON RAPIDS

INTERIM SURVIVOR CURVE.. IOWA 110-R2

PROBABLE RETIREMENT YEAR.. 12-2079

NET SALVAGE PERCENT.. -20

1959	6,418,395.71	3,456,614	2,934,749	4,767,325	54.41	87,619
1960	250,457.46	133,176	113,070	187,479	54.72	3,426
1961	5,881.05	3,087	2,621	4,436	55.03	81

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 110-R2						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -20						
1962	21,264.84	11,015	9,352	16,166	55.33	292
1965	3,484.52	1,731	1,470	2,712	56.20	48
1966	4,775.16	2,337	1,984	3,746	56.48	66
1968	367.70	175	149	293	57.03	5
1970	8,707.75	4,002	3,398	7,052	57.56	123
1971	372.90	168	143	305	57.82	5
1973	1,097.39	479	407	910	58.32	16
1977	1,701,943.79	686,265	582,656	1,459,677	59.26	24,632
1978	362,980.42	143,244	121,618	313,959	59.49	5,278
1980	768.01	290	246	675	59.93	11
1983	7,502.23	2,624	2,228	6,775	60.55	112
1985	19,255.08	6,366	5,405	17,701	60.95	290
1986	830,086.21	266,308	226,102	770,001	61.14	12,594
1987	12,191.75	3,790	3,218	11,412	61.33	186
1988	14,869.80	4,470	3,795	14,049	61.51	228
1989	19,436.91	5,641	4,789	18,535	61.69	300
1990	8,928.31	2,497	2,120	8,594	61.87	139
1991	143,136.97	38,479	32,670	139,095	62.04	2,242
1992	81,589.33	21,032	17,857	80,051	62.21	1,287
1993	115,201.52	28,402	24,114	114,128	62.38	1,830
1995	121,901.82	27,213	23,104	123,178	62.70	1,965
1996	23,099.29	4,877	4,141	23,578	62.86	375
1997	265,922.66	52,895	44,909	274,198	63.01	4,352
1998	143,864.23	26,807	22,760	149,877	63.16	2,373
1999	176,353.93	30,571	25,956	185,669	63.31	2,933
2000	13,230.81	2,120	1,800	14,077	63.45	222
2001	26,118.60	3,833	3,254	28,088	63.59	442
2002	4,075.68	542	460	4,431	63.73	70
2003	83.76	10	8	92	63.86	1
2004	56,777.43	5,921	5,027	63,106	63.99	986
2005	30,389.35	2,716	2,306	34,161	64.12	533
2006	186,713.54	13,809	11,724	212,332	64.25	3,305
2007	714,720.77	41,708	35,411	822,254	64.37	12,774

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 110-R2						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -20						
2008	8,317.99	352	299	9,683	64.49	150
2009	193,050.15	4,948	4,201	227,459	64.61	3,520
2010	792,054.27	6,995	5,939	944,526	64.72	14,594
	12,789,369.09	5,047,509	4,285,458	11,061,785		189,405
	39,408,856.59	15,617,736	13,259,567	34,031,062		647,151
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.6						1.64

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 331.1 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
1994	205.59	67	153	53	33.64	2
	205.59	67	153	53		2
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. 0						
1993	64,872.23	23,022	52,577	12,295	31.34	392
	64,872.23	23,022	52,577	12,295		392
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
2000	2,664.78	579	1,322	1,343	37.69	36
	2,664.78	579	1,322	1,343		36
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
1994	1,140.98	372	850	291	33.64	9
2003	9,469.03	1,432	3,272	6,197	42.02	147
2010	12,927.68	133	304	12,624	48.08	263
	23,537.69	1,937	4,426	19,112		419

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 331.1 STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. 0						
1994	1,448.95	472	1,078	371	33.71	11
2001	6,257.99	1,188	2,712	3,546	40.45	88
2006	89,764.55	8,117	18,533	71,232	45.27	1,573
	97,471.49	9,777	22,323	75,148		1,672
	188,751.78	35,382	80,801	107,951		2,521
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.8						1.34

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 331.2 STRUCTURES AND IMPROVEMENTS - RECREATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -5						
1975	7,680.00	4,079	5,973	2,091	24.71	85
1992	412,574.09	133,881	196,058	237,145	34.14	6,946
1993	55,868.81	17,353	25,412	33,250	34.73	957
1994	31,578.47	9,357	13,703	19,455	35.33	551
	507,701.37	164,670	241,146	291,940		8,539

LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -5						
1993	34,452.43	11,663	17,082	19,093	31.19	612
1994	24,243.94	7,862	11,515	13,941	31.60	441
2004	6,495.09	995	1,457	5,363	35.66	150
2006	57,517.50	6,356	9,309	51,084	36.47	1,401
2007	82,524.79	7,255	10,626	76,025	36.88	2,061
	205,233.75	34,131	49,989	165,506		4,665

SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -5						
1974	5,979.70	3,263	4,779	1,500	23.92	63
1994	25,407.31	7,940	11,628	15,049	33.11	455
	31,387.01	11,203	16,407	16,549		518

POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -5						
1990	3,716.97	1,364	1,998	1,905	31.24	61
2006	107,644.56	11,224	16,439	96,588	38.82	2,488
	111,361.53	12,588	18,437	98,493		2,549

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 331.2 STRUCTURES AND IMPROVEMENTS - RECREATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -5						
1990	23,327.84	8,208	12,021	12,474	32.96	378
1993	17,000.00	5,280	7,733	10,117	34.73	291
1994	786.81	233	341	485	35.33	14
1995	5,000.00	1,408	2,062	3,188	35.94	89
2000	15,100.89	3,067	4,492	11,364	39.03	291
2001	294,941.72	54,923	80,435	229,254	39.66	5,780
2002	8,994.62	1,518	2,223	7,221	40.30	179
2004	204,365.84	27,177	39,801	174,784	41.58	4,204
2006	23,947.47	2,272	3,327	21,818	42.88	509
2007	100,068.82	7,486	10,963	94,109	43.54	2,161
2008	11,275.05	612	896	10,943	44.20	248
2009	71,020.92	2,366	3,465	71,107	44.86	1,585
	775,829.98	114,550	167,758	646,863		15,729

NOXON RAPIDS  
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5  
PROBABLE RETIREMENT YEAR.. 12-2079  
NET SALVAGE PERCENT.. -5

1990	20,778.78	7,249	10,615	11,203	33.32	336
1992	24,732.55	7,941	11,628	14,341	34.60	414
1993	5,983.25	1,836	2,689	3,594	35.25	102
1994	17,352.07	5,072	7,427	10,792	35.90	301
1995	16,535.20	4,587	6,717	10,645	36.57	291
2000	52,789.66	10,497	15,371	40,058	39.98	1,002
2002	38,409.96	6,331	9,271	31,060	41.40	750
2003	4,027.16	593	868	3,360	42.11	80
2004	314,590.51	40,639	59,510	270,810	42.84	6,321
2006	206,696.01	18,995	27,816	189,215	44.31	4,270

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 331.2 STRUCTURES AND IMPROVEMENTS - RECREATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -5						
2007	180,618.34	13,090	19,168	170,481	45.05	3,784
2009	76,579.94	2,444	3,579	76,830	46.56	1,650
2010	77,628.62	835	1,223	80,287	47.33	1,696
	1,036,722.05	120,109	175,883	912,675		20,997
	2,668,235.69	457,251	669,620	2,132,026		52,997
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.2 1.99



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 331.26 STRUCTURES AND IMPROVEMENTS - RECREATION INFORMATION AND  
EDUCATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
2004	24,242.30	3,269	11,781	12,461	38.81	321
	24,242.30	3,269	11,781	12,461		321
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. 0						
2004	11,358.62	1,530	5,512	5,847	38.93	150
	11,358.62	1,530	5,512	5,847		150
	35,600.92	4,799	17,293	18,308		471
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.9 1.32

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
1972	1,527,619.08	564,639	575,779	951,840	50.96	18,678
1973	955,021.89	346,998	353,844	601,178	51.13	11,758
1974	20,646.77	7,372	7,517	13,129	51.29	256
1975	509.80	179	183	327	51.46	6
1992	2,503,033.66	549,566	560,409	1,942,625	53.78	36,122
1994	240,802.88	48,389	49,344	191,459	54.00	3,546
1995	2,739,018.41	523,646	533,978	2,205,041	54.11	40,751
1997	43,306.50	7,396	7,542	35,765	54.33	658
1998	6,833.48	1,095	1,117	5,717	54.43	105
1999	946.12	141	144	802	54.54	15
2010	9,557.31	72	73	9,484	55.59	171
	8,047,295.90	2,049,493	2,089,930	5,957,366		112,066

LITTLE FALLS

INTERIM SURVIVOR CURVE.. IOWA 100-R1  
PROBABLE RETIREMENT YEAR.. 12-2059  
NET SALVAGE PERCENT.. 0

1910	616,670.16	417,085	425,341	191,329	31.52	6,070
1911	2,825.00	1,902	1,940	885	31.77	28
1912	3,289.00	2,204	2,248	1,041	32.02	33
1913	423.06	282	288	135	32.27	4
1914	259.00	172	175	84	32.51	3
1916	8,598.73	5,654	5,766	2,833	32.99	86
1920	952.03	614	626	326	33.92	10
1921	109.00	70	71	38	34.14	1
1923	330.00	210	214	116	34.59	3
1925	2,383.00	1,498	1,528	855	35.02	24
1926	890.00	556	567	323	35.24	9
1927	859.00	534	545	314	35.45	9
1934	260.00	155	158	102	36.86	3
1942	499.00	283	289	210	38.32	5
1943	450.00	254	259	191	38.49	5
1944	249.00	139	142	107	38.66	3
1945	393.00	218	222	171	38.83	4
1946	3,015.00	1,664	1,697	1,318	39.00	34
1947	193.00	106	108	85	39.16	2
1948	2,154.00	1,171	1,194	960	39.32	24
1949	3,230.00	1,742	1,776	1,454	39.48	37

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
1950	847.00	453	462	385	39.63	10
1951	526.94	280	286	241	39.79	6
1952	176.00	93	95	81	39.94	2
1954	663.00	343	350	313	40.23	8
1955	889.00	456	465	424	40.38	11
1956	13,912.00	7,069	7,209	6,703	40.52	165
1957	4,697.00	2,364	2,411	2,286	40.66	56
1958	2,795.00	1,394	1,422	1,373	40.79	34
1960	410.00	200	204	206	41.06	5
1962	8,912.00	4,264	4,348	4,564	41.32	110
1963	17,387.00	8,229	8,392	8,995	41.44	217
1966	1,479.00	676	689	790	41.80	19
1970	17,295.00	7,503	7,652	9,643	42.25	228
1973	5,689.33	2,362	2,409	3,281	42.56	77
1974	758.50	310	316	442	42.66	10
1977	7,577.12	2,943	3,001	4,576	42.95	107
1984	920.27	309	315	605	43.54	14
1987	53,901.37	16,695	17,025	36,876	43.77	842
1988	24,486.96	7,366	7,512	16,975	43.84	387
1989	86,785.63	25,288	25,789	60,997	43.92	1,389
1994	61,907.68	14,901	15,196	46,712	44.26	1,055
1995	2,253.91	518	528	1,726	44.32	39
1996	0.08		0			
1997	410,414.98	84,706	86,383	324,032	44.45	7,290
1999	1,657,476.43	301,246	307,209	1,350,267	44.57	30,295
2000	762,281.39	128,635	131,181	631,100	44.63	14,141
2001	1,182,979.51	183,788	187,426	995,553	44.69	22,277
2005	35,540.52	3,431	3,499	32,042	44.92	713
2010	40,142.26	387	395	39,748	45.19	880
	5,051,135.86	1,242,722	1,267,322	3,783,814		86,784

LONG LAKE

INTERIM SURVIVOR CURVE.. IOWA 100-R1

PROBABLE RETIREMENT YEAR.. 12-2055

NET SALVAGE PERCENT.. 0

1915	2,591,906.01	1,744,456	1,778,819	813,087	31.29	25,986
1916	3,271.00	2,192	2,235	1,036	31.50	33
1917	1,530.00	1,021	1,041	489	31.70	15

AVISTA CORPORATION - ELECTRIC PLANT

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. 0						
1918	64,061.00	42,553	43,391	20,670	31.90	648
1919	93,808.00	62,031	63,253	30,555	32.10	952
1920	23,359.00	15,376	15,679	7,680	32.30	238
1921	15,521.00	10,169	10,369	5,152	32.50	159
1922	3,110.00	2,028	2,068	1,042	32.69	32
1923	62,619.00	40,648	41,449	21,170	32.88	644
1924	12,500.00	8,076	8,235	4,265	33.07	129
1925	2,785.00	1,790	1,825	960	33.26	29
1926	1,997.00	1,278	1,303	694	33.44	21
1929	243.00	153	156	87	33.98	3
1930	58,587.00	36,731	37,455	21,132	34.16	619
1934	3,256.00	1,998	2,037	1,219	34.83	35
1940	659.00	391	399	260	35.79	7
1946	183.00	104	106	77	36.66	2
1949	212,983.66	118,824	121,165	91,819	37.07	2,477
1950	10,247.00	5,675	5,787	4,460	37.20	120
1951	26,531.00	14,581	14,868	11,663	37.33	312
1952	8,582.00	4,680	4,772	3,810	37.46	102
1953	406.00	220	224	182	37.58	5
1954	104.00	56	57	47	37.71	1
1955	1,231.16	655	668	563	37.83	15
1956	1,761.00	929	947	814	37.95	21
1957	126.39	66	67	59	38.07	2
1960	14,163.10	7,201	7,343	6,820	38.40	178
1961	25,831.00	13,004	13,260	12,571	38.51	326
1962	18,134.00	9,036	9,214	8,920	38.62	231
1963	19,741.00	9,736	9,928	9,813	38.72	253
1964	1,372.00	669	682	690	38.83	18
1965	14,799.32	7,140	7,281	7,519	38.93	193
1969	2,353.00	1,082	1,103	1,250	39.31	32
1971	7,096.11	3,178	3,241	3,856	39.49	98
1972	14,011.00	6,189	6,311	7,700	39.57	195
1973	985.40	429	437	548	39.66	14
1977	2,846.82	1,163	1,186	1,661	39.98	42
1987	413,923.95	135,833	138,509	275,415	40.66	6,774
1988	385,288.23	122,845	125,265	260,023	40.72	6,386
1989	671,078.82	207,551	211,639	459,439	40.78	11,266
1990	1,954,750.69	585,194	596,721	1,358,029	40.84	33,252
1992	2,393,826.39	667,399	680,546	1,713,281	40.95	41,838
1993	63,488.82	17,003	17,338	46,151	41.01	1,125

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LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. 0						
1994	2,168,656.90	556,694	567,660	1,600,997	41.06	38,992
1995	634,895.44	155,721	158,788	476,107	41.11	11,581
1996	25,228.73	5,883	5,999	19,230	41.17	467
1997	586,378.29	129,554	132,106	454,272	41.22	11,021
1999	2,287,700.05	445,781	454,562	1,833,138	41.32	44,364
2000	1,432,396.99	259,436	264,546	1,167,851	41.37	28,229
2001	59,796.76	9,982	10,179	49,618	41.42	1,198
2002	350.72	53	54	297	41.47	7
2004	131,851.04	15,951	16,265	115,586	41.56	2,781
	16,532,311.79	5,490,388	5,598,539	10,933,773		273,468

SPOKANE UPPER FALLS  
INTERIM SURVIVOR CURVE.. IOWA 100-R1  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. 0

1922	488,287.99	310,078	316,154	172,134	34.76	4,952
1923	29,805.45	18,832	19,201	10,604	34.98	303
1924	2,210.00	1,389	1,416	794	35.21	23
1925	425.00	266	271	154	35.43	4
1926	3,128.00	1,945	1,983	1,145	35.65	32
1927	342.00	211	215	127	35.87	4
1928	40.00	25	25	15	36.09	
1930	927.00	564	575	352	36.51	10
1932	60.00	36	37	23	36.93	1
1936	430.00	252	257	173	37.73	5
1940	95.00	54	55	40	38.49	1
1943	44.00	25	25	19	39.03	
1944	521.00	290	296	225	39.21	6
1947	2,397.00	1,303	1,329	1,068	39.72	27
1948	11,140.74	6,009	6,127	5,014	39.89	126
1949	75.00	40	41	34	40.06	1
1952	690.58	361	368	323	40.53	8
1953	875.90	453	462	414	40.69	10
1954	2,840.85	1,457	1,486	1,355	40.84	33
1955	684.33	348	355	330	40.99	8
1957	6,581.50	3,284	3,348	3,233	41.28	78
1958	194.00	96	98	96	41.42	2
1960	1,050.00	508	518	532	41.70	13

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SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1962	206.00	98	100	106	41.97	3
1968	3,730.00	1,645	1,677	2,053	42.71	48
1969	5,000.00	2,176	2,219	2,781	42.83	65
1970	276.00	118	120	156	42.94	4
1973	9,150.98	3,756	3,830	5,321	43.27	123
1975	613.70	244	249	365	43.47	8
1976	8,267.46	3,231	3,294	4,973	43.57	114
1977	4,806.10	1,845	1,881	2,925	43.67	67
1989	10,046.06	2,886	2,943	7,104	44.69	159
1990	35,855.73	9,962	10,157	25,699	44.76	574
1992	4,000.00	1,032	1,052	2,948	44.90	66
1993	13,881.71	3,439	3,506	10,375	44.97	231
1994	354.19	84	86	269	45.04	6
1995	50,002.76	11,306	11,528	38,475	45.11	853
1998	1,081,101.16	206,534	210,581	870,520	45.31	19,213
1999	225,620.73	40,312	41,102	184,519	45.37	4,067
2000	1,072.35	178	181	891	45.43	20
2003	368,311.75	45,932	46,832	321,480	45.62	7,047
2004	82.42	9	9	73	45.68	2
2005	4,689,300.37	444,593	453,305	4,235,995	45.73	92,631
	7,064,524.81	1,127,206	1,149,295	5,915,230		130,948

NINE MILE

INTERIM SURVIVOR CURVE.. IOWA 100-R1

PROBABLE RETIREMENT YEAR.. 12-2060

NET SALVAGE PERCENT.. 0

1908	668,227.43	454,522	463,475	204,752	31.29	6,544
1921	1,261.87	806	822	440	34.52	13
1926	565.00	351	358	207	35.65	6
1927	617.00	382	390	227	35.87	6
1928	25,607.82	15,746	16,056	9,552	36.09	265
1932	279.00	168	171	108	36.93	3
1948	6,276.46	3,385	3,452	2,825	39.89	71
1949	467.00	250	255	212	40.06	5
1952	2,236.63	1,168	1,191	1,046	40.53	26
1953	502.10	260	265	237	40.69	6
1954	1,993.00	1,022	1,042	951	40.84	23
1969	4,885.00	2,126	2,168	2,717	42.83	63

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NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1970	11,431.88	4,906	5,003	6,429	42.94	150
1972	5,563.00	2,319	2,365	3,198	43.16	74
1973	549.10	225	229	320	43.27	7
1978	30,650.97	11,552	11,780	18,871	43.76	431
1980	36,186.31	13,107	13,365	22,821	43.95	519
1991	2,007,102.55	538,064	548,663	1,458,439	44.83	32,533
1992	65,601.80	16,932	17,266	48,336	44.90	1,077
1994	1,866,533.07	442,611	451,330	1,415,203	45.04	31,421
1995	523,438.36	118,355	120,686	402,752	45.11	8,928
1996	63,157.10	13,567	13,834	49,323	45.18	1,092
1997	148,860.34	30,254	30,850	118,010	45.24	2,609
1998	2,805,166.64	535,899	546,455	2,258,711	45.31	49,850
1999	169,578.10	30,299	30,896	138,682	45.37	3,057
2000	43,680.64	7,249	7,392	36,289	45.43	799
2001	31,488.40	4,809	4,904	26,585	45.49	584
2009	21,780.07	608	620	21,160	45.96	460
2010	4,710,098.29	44,605	45,484	4,664,615	46.02	101,361
	13,253,784.93	2,295,547	2,340,766	10,913,019		241,983

POST FALLS

INTERIM SURVIVOR CURVE.. IOWA 100-R1  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. 0

1906	312,117.25	214,259	218,475	93,642	30.76	3,044
1907	6,605.11	4,513	4,602	2,003	31.03	65
1908	5,823.00	3,961	4,039	1,784	31.29	57
1909	23,882.00	16,167	16,485	7,397	31.56	234
1912	507.00	338	345	162	32.33	5
1914	83.00	55	56	27	32.84	1
1918	177.00	115	117	60	33.82	2
1920	5,524.00	3,545	3,615	1,909	34.29	56
1921	2,163.00	1,381	1,408	755	34.52	22
1922	94,966.16	60,306	61,493	33,474	34.76	963
1924	418.00	263	268	150	35.21	4
1925	1,699.00	1,062	1,083	616	35.43	17
1927	3,499.00	2,164	2,207	1,292	35.87	36
1928	1,933.00	1,189	1,212	721	36.09	20
1929	10,164.00	6,215	6,337	3,827	36.30	105

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POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1930	9,741.00	5,923	6,040	3,701	36.51	101
1931	2,027.00	1,225	1,249	778	36.72	21
1932	81.00	49	50	31	36.93	1
1933	444.00	265	270	174	37.13	5
1936	295.62	173	176	119	37.73	3
1937	382.00	223	227	155	37.92	4
1939	10.00	6	6	4	38.30	
1940	10.00	6	6	4	38.49	
1941	217.00	123	125	92	38.67	2
1946	318.00	174	177	141	39.55	4
1947	940.00	511	521	419	39.72	11
1948	3,053.00	1,647	1,679	1,374	39.89	34
1950	1,353.00	718	732	621	40.22	15
1951	187.00	98	100	87	40.38	2
1953	687.00	356	363	324	40.69	8
1954	15,763.00	8,085	8,244	7,519	40.84	184
1955	4,120.20	2,094	2,135	1,985	40.99	48
1956	181.00	91	93	88	41.14	2
1957	1,817.00	907	925	892	41.28	22
1958	4,294.00	2,122	2,164	2,130	41.42	51
1960	648.00	314	320	328	41.70	8
1961	187.00	90	92	95	41.84	2
1967	1,208.96	540	551	658	42.59	15
1968	17,838.00	7,866	8,021	9,817	42.71	230
1969	232.00	101	103	129	42.83	3
1970	1,067.88	458	467	601	42.94	14
1973	1,196.19	491	501	696	43.27	16
1976	140,946.68	55,082	56,166	84,781	43.57	1,946
1977	58,436.39	22,433	22,874	35,562	43.67	814
1979	1,043.87	386	394	650	43.86	15
1980	54,358.99	19,689	20,076	34,283	43.95	780
1984	123,324.18	40,829	41,632	81,692	44.29	1,844
1985	2,273.70	734	748	1,525	44.38	34
1986	2,022.16	635	647	1,375	44.46	31
1987	16,685.67	5,098	5,198	11,487	44.53	258
1988	118,664.01	35,182	35,874	82,790	44.61	1,856
1989	194.55	56	57	137	44.69	3
1990	7,682.02	2,134	2,176	5,506	44.76	123
1991	3,819.62	1,024	1,044	2,775	44.83	62
1992	872,773.02	225,263	229,695	643,078	44.90	14,322



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POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1993	710,712.90	176,072	179,537	531,176	44.97	11,812
1995	337,561.33	76,326	77,828	259,733	45.11	5,758
1996	364,802.18	78,363	79,905	284,897	45.18	6,306
1997	335,085.62	68,103	69,443	265,643	45.24	5,872
1999	47,839.08	8,547	8,715	39,124	45.37	862
2004	1,954,787.11	214,831	219,058	1,735,729	45.68	37,998
2005	35,164.03	3,334	3,400	31,764	45.73	695
2010	306,656.91	2,904	2,961	303,696	46.02	6,599
	6,032,693.39	1,387,214	1,414,510	4,618,183		103,427

CABINET GORGE

INTERIM SURVIVOR CURVE.. IOWA 100-R1

PROBABLE RETIREMENT YEAR.. 12-2072

NET SALVAGE PERCENT.. 0

1952	16,086,597.16	7,684,246	7,835,880	8,250,717	46.91	175,884
1953	16,881.00	7,984	8,142	8,739	47.14	185
1954	11,285.00	5,283	5,387	5,898	47.37	125
1955	757.00	351	358	399	47.60	8
1956	35.00	16	16	19	47.82	
1957	58.00	26	27	31	48.04	1
1958	327.00	147	150	177	48.26	4
1961	40.00	17	17	23	48.89	
1962	21,885.00	9,348	9,532	12,353	49.10	252
1963	10,546.00	4,448	4,536	6,010	49.30	122
1968	7,167.00	2,822	2,878	4,289	50.25	85
1972	1,174.00	434	443	731	50.96	14
1973	8,474.82	3,079	3,140	5,335	51.13	104
1990	15,731.02	3,738	3,812	11,919	53.54	223
1992	278,641.32	61,178	62,385	216,256	53.78	4,021
1994	457,212.24	91,877	93,690	363,522	54.00	6,732
1995	11,327.51	2,166	2,209	9,119	54.11	169
1999	419,024.28	62,606	63,841	355,183	54.54	6,512
2000	245.40	34	35	211	54.64	4
2001	7,739.22	982	1,001	6,738	54.74	123

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CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
2004	19,473.21	1,766	1,801	17,672	55.03	321
2006	150,851.84	9,760	9,953	140,899	55.22	2,552
2009	52,507.35	1,184	1,207	51,300	55.50	924
	17,577,980.37	7,953,492	8,110,439	9,467,541		198,365
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. 0						
1959	26,833,798.63	11,332,987	11,555,166	15,278,633	51.88	294,499
1960	217,612.00	90,753	92,532	125,080	52.14	2,399
1961	278,415.00	114,635	116,882	161,533	52.39	3,083
1962	16,030.18	6,514	6,642	9,388	52.64	178
1963	131,429.70	52,680	53,713	77,717	52.89	1,469
1964	232.00	92	94	138	53.13	3
1965	77,152.71	30,067	30,656	46,496	53.37	871
1966	107,377.41	41,234	42,042	65,335	53.61	1,219
1967	116,794.92	44,182	45,048	71,747	53.84	1,333
1968	110,343.80	41,098	41,904	68,440	54.07	1,266
1969	105,493.73	38,660	39,418	66,076	54.30	1,217
1970	45,627.49	16,451	16,774	28,854	54.52	529
1971	9,701.00	3,439	3,506	6,195	54.74	113
1972	5,156.74	1,797	1,832	3,325	54.95	61
1973	1,678.61	574	585	1,093	55.16	20
1977	717,636.57	227,032	231,483	486,154	55.97	8,686
1978	15,194.26	4,706	4,798	10,396	56.16	185
1988	20,800.16	4,916	5,012	15,788	57.90	273
1990	146,303.21	32,174	32,805	113,498	58.21	1,950
1991	369.25	78	80	290	58.37	5
1992	410,372.13	83,248	84,880	325,492	58.51	5,563
1993	385.55	75	76	309	58.66	5
1994	8,646.60	1,600	1,631	7,015	58.80	119
1998	81,856.82	12,013	12,249	69,608	59.36	1,173
1999	6,099.21	834	850	5,249	59.49	88
2000	509,731.73	64,456	65,720	444,012	59.62	7,447
2003	122,811.03	11,518	11,744	111,067	60.00	1,851

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. 0						
2007	94,218.74	4,354	4,439	89,779	60.48	1,484
2009	47,795.27	972	991	46,804	60.72	771
2010	142,882.57	980	999	141,883	60.83	2,332
	30,381,947.02	12,264,119	12,504,552	17,877,395		340,192
	103,941,674.07	33,810,181	34,475,353	69,466,321		1,487,233
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.7 1.43

AVISTA CORPORATION - ELECTRIC PLANT

ACCT 332.1 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1999	3,534.58	768	670	2,865	40.00	72
	3,534.58	768	670	2,865		72
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1994	16,133.11	4,682	4,087	12,046	37.83	318
	16,133.11	4,682	4,087	12,046		318
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
1985	1,041,666.96	394,677	344,444	697,223	36.49	19,107
1991	113,057.55	34,827	30,394	82,663	39.96	2,069
2001	254,391.49	42,590	37,169	217,222	45.90	4,733
2004	1,174,709.15	139,238	121,516	1,053,193	47.67	22,093
2005	297,752.55	30,115	26,282	271,470	48.26	5,625
2006	39,583.07	3,312	2,890	36,693	48.84	751
2007	4,065,953.80	267,540	233,489	3,832,465	49.41	77,565
2008	5,289,595.63	252,049	219,969	5,069,626	49.97	101,453
2009	115,871.84	3,341	2,916	112,956	50.53	2,235
2010	52,976.34	514	449	52,528	51.07	1,029
	12,445,558.38	1,168,203	1,019,519	11,426,039		236,660
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. 0						
1995	50,000.00	12,444	10,864	39,136	43.79	894
2001	567,200.24	91,586	79,956	487,245	47.88	10,176
2003	379,846.17	49,319	43,056	336,790	49.26	6,837

AVISTA CORPORATION - ELECTRIC PLANT

ACCT 332.1 RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. 0						
2007	92,181.60	5,785	5,050	87,131	51.97	1,677
2009	66,513.05	1,821	1,590	64,923	53.29	1,218
2010	181,464.40	1,666	1,454	180,010	53.94	3,337
	1,337,205.46	162,621	141,970	1,195,235		24,139
	13,802,431.53	1,336,274	1,166,246	12,636,185		261,189
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.4						1.89

AVISTA CORPORATION - ELECTRIC PLANT

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
2004	979,038.74	116,045	137,693	841,345	47.67	17,649
2005	14,182.39	1,434	1,702	12,481	48.26	259
2007	10,037.72	660	783	9,255	49.41	187
	1,003,258.85	118,139	140,178	863,081		18,095
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. 0						
2002	218,446.08	31,849	37,793	180,653	48.57	3,719
2003	262,682.40	34,107	40,473	222,210	49.26	4,511
	481,128.48	65,956	78,266	402,862		8,230
	1,484,387.33	184,095	218,444	1,265,943		26,325
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.1 1.77

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS - RECREATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
1991	14,365.60	4,766	4,766	9,600	36.14	266
	14,365.60	4,766	4,766	9,600		266
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. 0						
1975	48,511.99	24,530	24,534	23,978	28.45	843
1976	2,465.61	1,226	1,226	1,239	28.83	43
1978	13,954.84	6,695	6,696	7,259	29.58	245
1989	188.86	69	69	120	33.72	4
1990	13,035.96	4,634	4,635	8,401	34.09	246
1994	27,482.17	8,347	8,348	19,134	35.58	538
	105,639.43	45,501	45,508	60,131		1,919
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1992	61,643.84	19,526	19,533	42,111	36.95	1,140
	61,643.84	19,526	19,533	42,111		1,140
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1976	6,581.99	3,197	3,198	3,384	29.98	113
1992	47,371.90	15,005	15,009	32,363	36.95	876
1996	38,790.51	10,180	10,183	28,608	38.70	739
	92,744.40	28,382	28,389	64,355		1,728

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 332.2 RESERVOIRS, DAMS AND WATERWAYS - RECREATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1982	181,318.17	77,862	77,874	103,444	32.58	3,175
1989	57,594.29	20,361	20,364	37,230	35.64	1,045
1995	29,757.16	8,225	8,226	21,531	38.27	563
	268,669.62	106,448	106,464	162,206		4,783
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
1974	1,830.77	897	897	934	30.45	31
1985	1,110.74	421	421	690	36.49	19
1986	9,716.14	3,572	3,573	6,143	37.06	166
1987	10,065.97	3,585	3,586	6,480	37.64	172
1990	2,209.51	708	708	1,501	39.37	38
1991	45,757.93	14,096	14,100	31,658	39.96	792
1992	36,461.73	10,771	10,774	25,688	40.55	633
	107,152.79	34,050	34,059	73,094		1,851
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. 0						
1975	30,278.16	14,469	14,472	15,807	31.28	505
1978	588.91	264	264	325	33.02	10
1986	20,363.37	7,368	7,369	12,994	37.90	343
1987	23,577.46	8,257	8,258	15,319	38.54	397
1990	2,209.51	694	694	1,515	40.47	37
2002	13,360.57	1,948	1,948	11,412	48.57	235
2006	7,558.01	605	605	6,953	51.30	136
	97,935.99	33,605	33,611	64,325		1,663
	748,151.67	272,278	272,330	475,822		13,350
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.6 1.78



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -10						
1992	10,728,030.19	2,925,781	2,315,875	9,484,958	45.44	208,736
1993	47,921.96	12,464	9,866	42,848	45.89	934
1994	233,266.47	57,708	45,678	210,915	46.32	4,553
1998	8,786.44	1,711	1,354	8,311	47.96	173
2009	12,830.06	341	270	13,843	51.73	268
	11,030,835.12	2,998,005	2,373,043	9,760,876		214,664

LITTLE FALLS  
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2059  
NET SALVAGE PERCENT.. -10

1910	282,803.08	270,882	214,430	96,653	8.40	11,506
1911	104,665.00	99,775	78,982	36,150	8.67	4,170
1912	17,383.12	16,491	13,054	6,067	8.94	679
1916	10,518.00	9,776	7,739	3,831	10.08	380
1923	24,978.00	22,314	17,664	9,812	12.21	804
1924	15,917.00	14,134	11,188	6,320	12.53	504
1929	4,043.00	3,476	2,752	1,696	14.20	119
1930	9,803.55	8,370	6,626	4,158	14.55	286
1942	12,433.62	9,632	7,625	6,052	19.21	315
1956	35,067.62	23,325	18,464	20,110	25.49	789
1962	33,572.62	20,596	16,304	20,626	28.28	729
1963	30,342.00	18,348	14,524	18,852	28.74	656
1965	32,352.00	18,986	15,029	20,558	29.65	693
1966	1,207.00	697	552	776	30.10	26
1968	28,005.00	15,671	12,405	18,400	30.99	594
1969	453.00	249	197	301	31.43	10
1970	30,713.97	16,615	13,152	20,633	31.87	647
1971	7,059.00	3,753	2,971	4,794	32.30	148
1976	332.80	161	127	239	34.37	7
1977	153,756.53	72,786	57,617	111,515	34.76	3,208
1981	6,075.61	2,627	2,080	4,604	36.27	127
1986	18,457.89	6,975	5,521	14,782	37.99	389
1987	194,585.09	71,311	56,450	157,594	38.31	4,114
1989	738,255.19	253,272	200,490	611,591	38.92	15,714
1990	7,668.42	2,540	2,011	6,425	39.21	164
1991	21,613.83	6,891	5,455	18,320	39.50	464
1993	725.86	213	169	630	40.05	16

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. -10						
1994	199,625.22	55,973	44,308	175,280	40.31	4,348
1995	645,886.06	172,446	136,508	573,966	40.56	14,151
1996	254,977.38	64,551	51,099	229,377	40.81	5,621
2000	42,771.56	8,316	6,583	40,466	41.73	970
2001	990,271.81	177,055	140,157	949,142	41.94	22,631
2002	318.11	52	41	309	42.15	7
2005	6,883.85	762	603	6,969	42.73	163
2010	7,553.83	83	66	8,244	43.60	189
	3,971,075.62	1,469,104	1,162,942	3,205,241		95,338

LONG LAKE

INTERIM SURVIVOR CURVE.. IOWA 65-R1.5

PROBABLE RETIREMENT YEAR.. 12-2055

NET SALVAGE PERCENT.. -10

1915	358,093.27	334,573	264,859	129,044	9.79	13,181
1916	1,032.00	959	759	376	10.08	37
1917	2,916.00	2,695	2,133	1,074	10.38	103
1918	134,215.00	123,402	97,689	49,947	10.67	4,681
1919	237,864.19	217,492	172,174	89,477	10.97	8,157
1920	21,377.00	19,434	15,385	8,130	11.28	721
1921	1,259.00	1,138	901	484	11.58	42
1922	1,177.00	1,058	838	457	11.89	38
1923	297,923.00	266,154	210,696	117,019	12.21	9,584
1924	6,537.53	5,805	4,595	2,596	12.53	207
1925	148.00	131	104	59	12.85	5
1926	686.00	602	477	278	13.18	21
1929	321.00	276	218	135	14.19	10
1930	164.00	140	111	70	14.54	5
1931	5,240.00	4,444	3,518	2,246	14.89	151
1941	277.00	217	172	133	18.68	7
1942	990.00	769	609	480	19.08	25
1943	146.00	112	89	72	19.49	4
1946	1,771.36	1,325	1,049	900	20.74	43
1947	50.27	37	29	26	21.16	1
1948	57.75	42	33	30	21.58	1
1951	1,647.52	1,170	926	886	22.86	39
1953	479.00	333	264	263	23.71	11
1954	91.61	63	50	51	24.14	2

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -10						
1955	4,084.00	2,774	2,196	2,296	24.57	93
1956	67,761.00	45,494	36,015	38,523	25.00	1,541
1957	69,624.77	46,180	36,558	40,030	25.43	1,574
1958	65,764.00	43,083	34,106	38,234	25.86	1,478
1959	75,853.00	49,085	38,857	44,581	26.28	1,696
1962	376.00	234	185	228	27.55	8
1969	8,435.00	4,738	3,751	5,528	30.37	182
1975	58,363.08	29,560	23,401	40,799	32.60	1,252
1977	1,018.76	496	393	728	33.29	22
1979	1,820.23	851	674	1,329	33.95	39
1980	62,185.14	28,448	22,520	45,883	34.27	1,339
1981	93,740.74	41,933	33,196	69,919	34.58	2,022
1982	15,835.74	6,920	5,478	11,941	34.88	342
1986	3,216.24	1,266	1,002	2,536	36.03	70
1987	264,804.37	101,181	80,098	211,187	36.30	5,818
1989	454.40	163	129	371	36.81	10
1991	514,234.97	171,830	136,026	429,632	37.29	11,521
1992	8,195.23	2,634	2,085	6,930	37.52	185
1995	2,349,909.47	661,218	523,442	2,061,459	38.17	54,007
1996	81,231.80	21,718	17,193	72,162	38.37	1,881
1997	1,205,376.98	304,735	241,238	1,084,676	38.57	28,122
1999	1,828,077.35	406,621	321,895	1,688,991	38.94	43,374
2000	813,955.47	168,219	133,168	762,183	39.12	19,483
2001	123,567.44	23,489	18,595	117,330	39.30	2,985
2005	31,256.40	3,696	2,926	31,456	39.94	788
	8,823,605.08	3,148,937	2,492,802	7,213,164		216,908

SPOKANE UPPER FALLS

INTERIM SURVIVOR CURVE.. IOWA 65-R1.5

PROBABLE RETIREMENT YEAR.. 12-2060

NET SALVAGE PERCENT.. -10

1922	335,145.59	301,225	238,453	130,207	11.89	10,951
1923	986.00	881	697	387	12.21	32
1924	91.00	81	64	36	12.53	3
1927	21.00	18	14	9	13.51	1
1929	12,844.00	11,042	8,741	5,387	14.20	379
1930	6,333.00	5,407	4,280	2,686	14.55	185
1931	210.00	178	141	90	14.91	6

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -10						
1942	45.00	35	28	22	19.23	1
1945	12.00	9	7	6	20.53	
1946	0.03		0			
1947	0.24		0			
1948	875.61	638	505	458	21.87	21
1949	5,738.00	4,138	3,276	3,036	22.33	136
1950	4,981.00	3,554	2,813	2,666	22.78	117
1951	302.00	213	169	164	23.25	7
1954	276.00	188	149	155	24.65	6
1957	4.09	3	2	2	26.06	
1963	5,752.00	3,467	2,745	3,583	28.90	124
1964	2,535.00	1,506	1,192	1,596	29.36	54
1966	561.00	323	256	361	30.29	12
1967	37,906.00	21,476	17,001	24,696	30.75	803
1968	1,470.00	819	648	969	31.21	31
1977	5,900.21	2,775	2,197	4,294	35.09	122
1992	17,319.03	5,247	4,154	14,897	40.30	370
1998	614,662.52	136,260	107,865	568,264	41.88	13,569
1999	35,727.50	7,394	5,853	33,447	42.12	794
2000	304.18	58	46	289	42.35	7
2007	46,286.54	3,305	2,616	48,299	43.79	1,103
2010	49,862.76	539	427	54,422	44.31	1,228
	1,186,151.30	510,779	404,339	900,427		30,062

NINE MILE

INTERIM SURVIVOR CURVE.. IOWA 65-R1.5

PROBABLE RETIREMENT YEAR.. 12-2060

NET SALVAGE PERCENT.. -10

1908	29,525.27	28,551	22,600	9,877	7.86	1,257
1909	24,824.00	23,891	18,912	8,395	8.13	1,033
1938	1,274.00	1,023	810	592	17.57	34
1942	1.00	1	1			
1950	325.52	232	184	174	22.78	8
1952	1,862.00	1,298	1,027	1,021	23.71	43
1954	511.00	348	275	287	24.65	12
1955	746.00	502	397	423	25.12	17
1957	298.34	196	155	173	26.06	7
1958	18,863.86	12,200	9,657	11,093	26.54	418

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -10						
1965	23,028.17	13,469	10,662	14,669	29.83	492
1966	2,278.16	1,312	1,039	1,467	30.29	48
1968	1,565.00	872	690	1,031	31.21	33
1977	45,028.63	21,178	16,764	32,767	35.09	934
1980	59,116.02	25,981	20,566	44,462	36.28	1,226
1981	31,817.34	13,650	10,805	24,194	36.66	660
1986	3,223.61	1,207	955	2,591	38.44	67
1988	772,640.98	271,613	215,004	634,901	39.09	16,242
1989	1,052.90	358	283	875	39.41	22
1994	7,676,035.71	2,127,122	1,683,790	6,759,849	40.86	165,439
1995	329,997.85	87,025	68,887	294,110	41.13	7,151
1996	7,627.45	1,906	1,509	6,881	41.39	166
1997	87,404.22	20,622	16,324	79,821	41.64	1,917
1998	292,271.29	64,792	51,288	270,210	41.88	6,452
1999	24,173.71	5,003	3,960	22,631	42.12	537
2000	2,358.42	452	358	2,236	42.35	53
2001	11,959.21	2,105	1,666	11,489	42.58	270
2003	7,495.86	1,075	851	7,394	43.00	172
2009	145,951.07	4,662	3,690	156,856	44.14	3,554
2010	23,944.59	259	205	26,134	44.31	590
	9,627,201.18	2,732,905	2,163,317	8,426,604		208,854

POST FALLS

INTERIM SURVIVOR CURVE.. IOWA 65-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. -10

1906	172,805.06	168,621	133,480	56,606	7.34	7,712
1907	42,313.00	41,102	32,536	14,008	7.60	1,843
1908	88,684.00	85,756	67,884	29,668	7.86	3,775
1909	1,787.00	1,720	1,362	604	8.13	74
1910	56.00	54	43	19	8.40	2
1913	268.00	253	200	95	9.23	10
1916	40.00	37	29	15	10.08	1
1926	399.00	350	277	162	13.18	12
1928	571.00	494	391	237	13.85	17
1929	2,171.00	1,866	1,477	911	14.20	64
1940	370.00	292	231	176	18.39	10
1941	489.00	382	302	236	18.81	13

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -10						
1942	1,256.00	973	770	611	19.23	32
1948	933.00	680	538	488	21.87	22
1949	117.00	84	66	62	22.33	3
1958	18,352.00	11,869	9,395	10,792	26.54	407
1959	22,327.00	14,248	11,279	13,281	27.01	492
1962	21,610.00	13,220	10,465	13,306	28.43	468
1963	18,588.00	11,205	8,870	11,577	28.90	401
1964	90.00	53	42	57	29.36	2
1967	46,836.00	26,536	21,006	30,514	30.75	992
1968	11,611.00	6,470	5,122	7,650	31.21	245
1974	36,182.52	18,092	14,322	25,479	33.85	753
1980	1,233,058.12	541,922	428,983	927,381	36.28	25,562
1981	29,320.62	12,579	9,957	22,295	36.66	608
1982	11,033.71	4,616	3,654	8,483	37.03	229
1993	5,554.62	1,611	1,275	4,835	40.59	119
1996	437,326.88	109,306	86,526	394,533	41.39	9,532
1997	9,974.83	2,353	1,863	9,110	41.64	219
1998	651.74	144	114	603	41.88	14
2004	6,499.88	820	649	6,501	43.21	150
2005	12,374.89	1,345	1,065	12,548	43.41	289
	2,233,650.87	1,079,053	854,174	1,602,842		54,072

CABINET GORGE

INTERIM SURVIVOR CURVE.. IOWA 65-R1.5

PROBABLE RETIREMENT YEAR.. 12-2072

NET SALVAGE PERCENT.. -10

1952	2,005,822.04	1,388,755	1,099,366	1,107,038	24.08	45,973
1953	4,425,186.00	3,024,597	2,394,331	2,473,373	24.60	100,544
1954	4,937.27	3,331	2,637	2,794	25.12	111
1955	806.00	536	424	462	25.65	18
1956	3,163.00	2,077	1,644	1,835	26.18	70
1958	307.00	196	155	183	27.26	7
1973	1,473.72	720	570	1,051	35.68	29
1984	10,197.16	3,750	2,969	8,248	41.61	198
1985	141,693.68	50,470	39,953	115,910	42.12	2,752
1986	385,274.74	132,756	105,092	318,710	42.62	7,478
1987	71,816.34	23,909	18,927	60,071	43.11	1,393
1988	445,904.96	143,239	113,391	377,105	43.59	8,651

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -10						
1989	58,966.95	18,232	14,433	50,431	44.07	1,144
1990	250,678.83	74,474	58,955	216,792	44.54	4,867
1991	410.30	117	93	359	44.99	8
1992	1,614,122.60	440,208	348,477	1,427,057	45.44	31,405
1993	1,287,674.74	334,904	265,117	1,151,326	45.89	25,089
1994	6,508,797.81	1,610,211	1,274,675	5,885,002	46.32	127,051
1995	209,366.82	49,115	38,880	191,423	46.74	4,095
1996	1,677.39	372	294	1,551	47.15	33
1997	203,927.67	42,477	33,626	190,695	47.56	4,010
1998	195,514.99	38,084	30,148	184,918	47.96	3,856
2000	169,620.92	28,353	22,445	164,138	48.72	3,369
2001	7,634,067.19	1,166,577	923,486	7,473,988	49.09	152,251
2003	59,157.59	7,308	5,785	59,288	49.80	1,191
2004	5,705,639.58	618,394	489,533	5,786,670	50.14	115,410
2007	5,911,893.88	358,190	283,550	6,219,533	51.12	121,665
2008	115,256.58	5,042	3,991	122,791	51.43	2,388
2009	17,279.66	459	363	18,644	51.73	360
	37,440,635.41	9,566,853	7,573,312	33,611,387		765,416

NOXON RAPIDS

INTERIM SURVIVOR CURVE.. IOWA 65-R1.5

PROBABLE RETIREMENT YEAR.. 12-2079

NET SALVAGE PERCENT.. -10

1959	7,638,085.60	4,790,592	3,792,843	4,609,051	27.93	165,022
1960	3,666,192.00	2,263,778	1,792,295	2,240,516	28.50	78,615
1961	20,734.00	12,597	9,973	12,834	29.08	441
1962	27,111.00	16,204	12,829	16,993	29.66	573
1963	4,760.00	2,797	2,214	3,022	30.25	100
1966	84.00	47	37	55	32.03	2
1967	299.00	163	129	200	32.63	6
1970	8,423.00	4,337	3,434	5,832	34.46	169
1972	2,089.00	1,031	816	1,482	35.68	42
1975	20,157.99	9,285	7,351	14,823	37.52	395
1976	16,032.83	7,207	5,706	11,930	38.13	313
1977	12,074,339.47	5,293,318	4,190,865	9,090,908	38.74	234,665
1978	911,273.55	389,242	308,174	694,227	39.35	17,642
1979	549,153.50	228,368	180,805	423,264	39.96	10,592
1980	283.96	115	91	221	40.56	5

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -10						
1983	881.97	326	258	712	42.35	17
1985	843.31	292	231	696	43.53	16
1986	133,967.56	44,853	35,511	111,853	44.11	2,536
1988	18,454.30	5,738	4,543	15,757	45.25	348
1989	137,112.54	40,979	32,444	118,380	45.81	2,584
1990	154,906.76	44,426	35,173	135,224	46.36	2,917
1991	9,443.95	2,593	2,053	8,335	46.91	178
1992	52,354.82	13,720	10,863	46,728	47.45	985
1993	1,704,747.04	425,450	336,840	1,538,381	47.98	32,063
1997	41,632.43	8,256	6,537	39,259	50.02	785
1999	136,219.82	23,386	18,515	131,326	50.99	2,576
2000	426,439.23	67,435	53,390	415,693	51.46	8,078
2001	361,325.04	52,142	41,282	356,175	51.92	6,860
2002	283,560.76	36,909	29,222	282,695	52.38	5,397
2003	500,143.98	58,042	45,953	504,205	52.82	9,546
2004	368,835.16	37,411	29,619	376,099	53.26	7,062
2005	2,644,629.80	229,615	181,793	2,727,300	53.68	50,807
2006	212,301.22	15,215	12,046	221,485	54.10	4,094
2007	7,860,050.32	442,419	350,275	8,295,780	54.51	152,188
2008	9,243,546.00	376,314	297,938	9,869,962	54.90	179,781
2009	17,733,990.85	437,941	346,730	19,160,660	55.29	346,548
2010	8,298,501.50	69,923	55,360	9,072,992	55.67	162,978
	75,262,907.26	15,452,466	12,234,142	70,555,056		1,486,926
	149,576,061.84	36,958,102	29,258,071	135,275,597		3,072,240
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.0 2.05



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 38-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -5						
1992	1,024,764.19	461,551	447,478	628,524	21.70	28,964
1993	8,540.21	3,658	3,546	5,421	22.50	241
1994	365,634.21	148,414	143,889	240,027	23.31	10,297
1998	106,725.15	33,441	32,421	79,640	26.66	2,987
2001	70,780.55	17,074	16,553	57,766	29.27	1,974
2003	9,216.83	1,767	1,713	7,965	31.06	256
2005	58,266.84	8,243	7,992	53,189	32.88	1,618
2009	35,457.35	1,392	1,350	35,881	36.57	981
	1,679,385.33	675,540	654,943	1,108,412		47,318

LITTLE FALLS  
INTERIM SURVIVOR CURVE.. IOWA 38-R2.5  
PROBABLE RETIREMENT YEAR.. 12-2059  
NET SALVAGE PERCENT.. -5

1910	11,108.95	11,664	11,664			
1911	69,903.64	73,399	73,399			
1912	1,325.00	1,391	1,391			
1913	1,227.00	1,288	1,288			
1915	7,485.00	7,859	7,859			
1916	310.00	326	326			
1921	90.00	94	95			
1924	1,720.00	1,806	1,806			
1927	1,870.00	1,964	1,964			
1934	619.00	650	650			
1936	964.00	1,012	1,012			
1937	636.00	668	668			
1939	2,806.60	2,947	2,947			
1940	1,271.00	1,331	1,285	49	0.09	49
1941	415.00	432	417	19	0.29	19
1942	1,722.00	1,783	1,722	86	0.53	86
1944	82.00	84	81	5	1.06	5
1947	373.00	372	359	32	1.87	17
1948	77.00	76	73	7	2.14	3
1951	12,661.00	12,294	11,872	1,422	2.86	497
1952	2,035.00	1,964	1,897	240	3.08	78

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 38-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. -5						
1953	16,497.00	15,818	15,274	2,047	3.30	620
1954	5,643.00	5,378	5,193	732	3.51	209
1956	4,116.00	3,871	3,738	584	3.96	147
1960	245.00	224	216	41	4.90	8
1961	1,300.40	1,180	1,139	226	5.15	44
1963	487.00	435	420	91	5.68	16
1966	1,067.00	927	895	225	6.57	34
1970	27,064.00	22,435	21,664	6,753	8.00	844
1971	4,978.00	4,069	3,929	1,298	8.42	154
1972	184.00	148	143	50	8.85	6
1981	518,514.88	347,152	335,224	209,217	13.77	15,194
1982	80,425.43	52,402	50,601	33,845	14.42	2,347
1987	1,665.65	926	894	855	17.88	48
1989	178,075.29	91,668	88,518	98,461	19.37	5,083
1992	283,689.62	127,773	123,383	174,491	21.70	8,041
1993	37,729.70	16,170	15,614	24,002	22.49	1,067
1994	2,680.28	1,089	1,052	1,763	23.30	76
1996	2,153.83	776	749	1,512	24.95	61
1998	9,880.72	3,099	2,993	7,382	26.63	277
1999	75,595.59	21,920	21,167	58,209	27.47	2,119
2002	159,624.84	34,698	33,506	134,100	30.03	4,466
2005	103,871.49	14,812	14,303	94,762	32.58	2,909
2007	332,098.59	30,484	29,437	319,267	34.24	9,324
2009	60,850.03	2,434	2,350	61,542	35.85	1,717
	2,027,138.53	923,292	895,178	1,233,317		55,565

LONG LAKE  
INTERIM SURVIVOR CURVE.. IOWA 38-R2.5  
PROBABLE RETIREMENT YEAR.. 12-2055  
NET SALVAGE PERCENT.. -5

1915	72,535.98	76,163	76,163
1917	594.00	624	624
1918	19,449.00	20,421	20,421
1919	48,717.00	51,153	51,153
1920	11,340.00	11,907	11,907
1922	9,844.00	10,336	10,336
1923	14,511.00	15,237	15,237
1924	19,826.50	20,818	20,818

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 38-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -5						
1925	271.00	285	285			
1926	3,874.00	4,068	4,068			
1928	219.00	230	230			
1929	819.00	860	860			
1930	27,496.00	28,871	28,871			
1931	3,768.00	3,956	3,956			
1932	263.00	276	276			
1936	690.00	724	725			
1937	815.00	856	856			
1938	149.00	156	156			
1941	976.00	1,017	979	46	0.29	46
1949	350.53	345	332	36	2.39	15
1950	6,670.78	6,520	6,276	728	2.63	277
1952	2,113.86	2,040	1,964	256	3.08	83
1953	1,439.00	1,380	1,328	183	3.30	55
1954	21,211.59	20,215	19,460	2,812	3.51	801
1957	15,100.73	14,108	13,581	2,275	4.19	543
1962	1,160.56	1,045	1,006	213	5.41	39
1963	582.84	521	502	110	5.68	19
1964	2,642.31	2,339	2,252	523	5.96	88
1966	6,567.00	5,703	5,490	1,405	6.57	214
1969	1,164.00	977	941	282	7.61	37
1970	4,958.78	4,111	3,957	1,249	8.00	156
1977	7,304.32	5,375	5,174	2,495	11.37	219
1979	10,636.96	7,486	7,206	3,962	12.53	316
1980	239,915.39	164,803	158,647	93,265	13.14	7,098
1981	162,374.03	108,711	104,650	65,843	13.77	4,782
1982	26,704.92	17,400	16,750	11,290	14.42	783
1986	4,785.08	2,755	2,652	2,372	17.16	138
1987	194,029.64	107,870	103,840	99,891	17.88	5,587
1989	10,663.85	5,489	5,284	5,913	19.37	305
1990	3,636.30	1,796	1,729	2,089	20.13	104
1992	136,581.24	61,569	59,269	84,141	21.68	3,881
1993	58,316.37	25,005	24,071	37,161	22.47	1,654
1994	17,638.08	7,170	6,902	11,618	23.27	499
1995	360,296.83	138,265	133,100	245,212	24.08	10,183
1996	190,998.85	68,947	66,371	134,177	24.89	5,391
1997	644,426.98	217,752	209,618	467,031	25.71	18,165
1999	99,946.85	29,100	28,013	76,931	27.34	2,814
2002	59,999.91	13,129	12,639	50,361	29.78	1,691

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 38-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -5						
2004	109,210.97	18,545	17,852	96,819	31.36	3,087
2005	61,435.95	8,879	8,547	55,960	32.14	1,741
2006	45,923.59	5,484	5,279	42,941	32.89	1,306
2007	78,188.15	7,316	7,043	75,055	33.63	2,232
	2,823,133.72	1,330,108	1,289,645	1,674,645		74,349
SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 38-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -5						
1998	173,603.18	54,426	52,783	129,500	26.64	4,861
1999	16,840.72	4,881	4,734	12,949	27.49	471
2000	17.14	5	5	13	28.35	
2001	160,365.67	38,755	37,585	130,799	29.20	4,479
2008	1,416,824.50	93,173	90,361	1,397,305	35.17	39,730
2009	2,500,575.23	99,668	96,660	2,528,944	35.99	70,268
	4,268,226.44	290,908	282,128	4,199,510		119,809
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 38-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -5						
1908	26,614.96	27,946	27,946			
1909	2,963.00	3,111	3,111			
1910	1,018.00	1,069	1,069			
1925	145.00	152	152			
1930	1,111.00	1,167	1,167			
1936	7,495.00	7,870	7,870			
1940	448.00	469	454	16	0.09	16
1941	130.00	135	131	6	0.29	6
1950	149.00	146	141	15	2.63	6
1951	65.00	63	61	7	2.86	2
1952	58,520.00	56,466	54,686	6,760	3.08	2,195
1956	4,314.00	4,058	3,930	600	3.96	152
1958	1,425.97	1,323	1,281	216	4.42	49

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 38-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -5						
1959	260.00	240	232	41	4.66	9
1963	17,941.10	16,022	15,517	3,321	5.68	585
1965	10,311.42	9,043	8,758	2,069	6.26	331
1968	394.00	335	324	89	7.24	12
1969	1,626.73	1,366	1,323	385	7.61	51
1987	4,711.06	2,619	2,536	2,410	17.88	135
1988	230,039.40	123,186	119,304	122,238	18.62	6,565
1989	1,565.55	806	781	863	19.37	45
1992	955.32	430	416	587	21.70	27
1994	2,057,893.97	835,318	808,993	1,351,795	23.31	57,992
1995	15,900.57	6,094	5,902	10,794	24.13	447
1996	5,028.60	1,812	1,755	3,525	24.95	141
1998	143.48	45	44	107	26.64	4
2000	69,509.98	18,462	17,880	55,105	28.35	1,944
2001	15,706.69	3,796	3,676	12,816	29.20	439
2003	28,542.85	5,492	5,319	24,651	30.93	797
2004	39,676.72	6,652	6,442	35,218	31.79	1,108
2005	32,187.59	4,582	4,438	29,359	32.65	899
	2,636,793.96	1,140,275	1,105,641	1,662,993		73,957

POST FALLS

INTERIM SURVIVOR CURVE.. IOWA 38-R2.5  
PROBABLE RETIREMENT YEAR.. 12-2060  
NET SALVAGE PERCENT.. -5

1906	21,739.11	22,826	22,826			
1907	2,547.00	2,674	2,674			
1908	376.00	395	395			
1911	3,311.00	3,477	3,477			
1912	161.00	169	169			
1923	86.00	90	90			
1924	1,068.00	1,121	1,121			
1925	48.00	50	50			
1926	722.00	758	758			
1930	3,831.00	4,023	4,023			
1931	1,723.00	1,809	1,809			
1932	105.00	110	110			
1933	44.00	46	46			
1937	6,528.00	6,854	6,854			

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 38-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -5						
1938	705.00	740	740			
1939	50.00	52	53			
1944	137.00	140	135	9	1.06	8
1946	265.00	267	258	20	1.59	13
1949	407.00	400	386	41	2.39	17
1950	1,938.00	1,894	1,829	206	2.63	78
1954	97.00	92	89	13	3.51	4
1955	7,231.00	6,845	6,610	982	3.74	263
1956	260.00	245	237	36	3.96	9
1957	57,840.27	54,036	52,182	8,550	4.19	2,041
1958	2,713.00	2,517	2,431	418	4.42	95
1959	1,146.00	1,056	1,020	184	4.66	39
1960	582.00	532	514	97	4.90	20
1962	96.00	86	83	18	5.41	3
1964	243.00	215	208	48	5.96	8
1967	7,468.00	6,418	6,198	1,644	6.90	238
1968	14,049.00	11,941	11,531	3,220	7.24	445
1973	30,326.82	24,042	23,217	8,626	9.31	927
1980	193,821.69	133,140	128,573	74,940	13.14	5,703
1981	279.46	187	181	113	13.77	8
1983	13,662.20	8,653	8,356	5,989	15.08	397
1985	458.13	273	264	217	16.45	13
1986	1.00	1	1			
1987	5,648.12	3,140	3,032	2,898	17.88	162
1990	306.00	151	146	175	20.13	9
1991	34,928.98	16,494	15,928	20,747	20.91	992
1992	35,532.45	16,004	15,455	21,854	21.70	1,007
1994	19,747.70	8,016	7,741	12,994	23.31	557
1995	32,859.78	12,594	12,162	22,341	24.13	926
1996	49,081.98	17,690	17,083	34,453	24.95	1,381
1997	44,227.84	14,913	14,401	32,038	25.79	1,242
1998	29,893.08	9,372	9,051	22,337	26.64	838
2004	5,280.94	885	855	4,690	31.79	148
2006	21,365.10	2,499	2,413	20,020	33.50	598
2009	21,270.44	848	819	21,515	35.99	598
2010	39,347.20	532	514	40,801	36.79	1,109
	715,555.29	401,312	389,099	362,234		19,896

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 38-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. -5						
1952	896,894.35	865,411	839,087	102,652	3.08	33,329
1953	87,873.08	84,254	81,691	10,576	3.30	3,205
1954	899.68	857	831	114	3.51	32
1958	83.98	78	76	13	4.42	3
1959	6,518.37	6,005	5,822	1,022	4.66	219
1977	8,908.35	6,555	6,356	2,998	11.37	264
1979	5,198.52	3,659	3,548	1,911	12.53	153
1987	124,391.48	69,155	67,051	63,560	17.88	3,555
1988	16,546.93	8,861	8,591	8,783	18.62	472
1989	342,908.00	176,520	171,151	188,903	19.37	9,752
1990	4,251.73	2,099	2,035	2,429	20.13	121
1991	309,428.71	146,121	141,676	183,224	20.91	8,763
1993	41,658.25	17,842	17,299	26,442	22.50	1,175
1994	1,195,475.20	485,254	470,494	784,755	23.31	33,666
1995	537,409.12	205,962	199,697	364,582	24.13	15,109
1996	44,946.22	16,195	15,702	31,491	24.96	1,262
1997	851,753.38	286,896	278,169	616,172	25.81	23,873
1998	531,776.20	166,627	161,559	396,806	26.66	14,884
1999	2,090.80	605	587	1,609	27.52	58
2001	80,556.72	19,432	18,841	65,744	29.27	2,246
2002	2,009.49	435	422	1,688	30.16	56
2003	12,466.22	2,391	2,318	10,771	31.06	347
2004	9,912.47	1,654	1,604	8,804	31.96	275
2005	111,993.56	15,845	15,363	102,230	32.88	3,109
2008	231,416.76	15,031	14,574	228,414	35.64	6,409
	5,457,367.57	2,603,744	2,524,545	3,205,691		162,337

NOXON RAPIDS  
INTERIM SURVIVOR CURVE.. IOWA 38-R2.5  
PROBABLE RETIREMENT YEAR.. 12-2079  
NET SALVAGE PERCENT.. -5

1989	4,373.93	2,252	2,183	2,409	19.37	124
1990	9,626.54	4,753	4,608	5,500	20.13	273
1991	206,437.97	97,486	94,511	122,249	20.91	5,846
1992	555,305.78	250,108	242,476	340,595	21.70	15,696
1993	13,530.13	5,795	5,618	8,588	22.50	382
1994	625,531.21	253,909	246,161	410,647	23.31	17,617
1995	21,002.60	8,049	7,803	14,249	24.13	591

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 38-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. -5						
1996	188,785.66	68,023	65,947	132,278	24.96	5,300
1997	102,674.94	34,584	33,529	74,280	25.81	2,878
1998	968,838.25	303,577	294,313	722,967	26.66	27,118
1999	1,480,738.18	428,791	415,706	1,139,069	27.52	41,391
2000	1,495,667.26	397,151	385,031	1,185,419	28.39	41,755
2001	2,446,827.65	590,241	572,229	1,996,940	29.27	68,225
2002	1,374,930.69	297,859	288,769	1,154,908	30.16	38,293
2003	1,063,065.39	203,855	197,634	918,585	31.06	29,575
2004	251,962.20	42,052	40,769	223,792	31.96	7,002
2005	248,616.27	35,173	34,100	226,947	32.88	6,902
2006	1,917,241.44	222,508	215,718	1,797,386	33.80	53,177
2008	1,161,625.29	75,427	73,125	1,146,581	35.65	32,162
2009	64,426.72	2,510	2,433	65,215	36.59	1,782
	14,201,208.10	3,324,103	3,222,663	11,688,606		396,089
	33,808,808.94	10,689,282	10,363,842	25,135,408		949,320
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.5 2.81



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
1992	19,611.78	4,862	11,412	8,199	45.44	180
1993	13.74	3	7	7	45.89	
1994	2.13			2	46.32	
2002	4,550.56	572	1,343	3,208	49.45	65
2006	9,385.49	656	1,540	7,846	50.80	154
	33,563.70	6,093	14,302	19,262		399

LITTLE FALLS

INTERIM SURVIVOR CURVE.. IOWA 65-R1.5

PROBABLE RETIREMENT YEAR.. 12-2059

NET SALVAGE PERCENT.. 0

1910	493.05	429	493
1911	3,875.00	3,358	3,875
1912	303.00	261	303
1913	163.00	140	163
1916	1,313.00	1,109	1,313
1917	54.00	45	54
1922	20.00	16	20
1923	65.00	53	65
1924	65.00	52	65
1925	11.00	9	11
1926	115.00	92	115
1928	69.00	54	69
1929	844.00	660	844
1936	64.00	47	64
1937	81.00	60	81
1940	94.00	67	94
1947	613.00	411	613
1948	591.00	392	591
1949	28.00	18	28
1951	101.00	65	101
1952	8.20	5	8
1953	158.00	99	158
1954	34.00	21	34
1956	31.00	19	31
1958	192.00	113	192
1960	20.00	11	20
1962	274.22	153	274

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LITTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
1963	468.00	257	468			
1964	335.00	181	335			
1965	704.00	376	704			
1972	353.00	168	353			
1977	1,161.59	500	1,162			
1980	145.94	59	146			
1982	10,604.49	4,066	10,590	14	36.63	
1983	63.52	24	63	1	36.98	
1985	9,920.34	3,510	9,142	778	37.66	21
1986	2,050.65	704	1,834	217	37.99	6
1990	8,316.42	2,504	6,522	1,795	39.21	46
1991	4,946.90	1,434	3,735	1,212	39.50	31
1992	3,645.77	1,015	2,644	1,002	39.78	25
1993	32,160.58	8,579	22,344	9,816	40.05	245
1994	3,217.00	820	2,136	1,081	40.31	27
1995	47,210.28	11,459	29,845	17,365	40.56	428
2000	1,832.30	324	844	988	41.73	24
2007	7,621.60	504	1,313	6,309	43.10	146
	144,436.85	44,243	103,857	40,580		999

LONG LAKE

INTERIM SURVIVOR CURVE.. IOWA 65-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2055  
NET SALVAGE PERCENT.. 0

1915	2,422.18	2,057	2,422			
1916	4,287.67	3,623	4,288			
1917	370.00	311	370			
1919	167.00	139	167			
1920	346.00	286	346			
1922	38.00	31	38			
1924	123.00	99	123			
1925	116.00	93	116			
1926	135.00	108	135			
1937	262.00	193	262			
1938	287.00	210	287			
1939	82.00	59	82			
1940	107.00	77	107			
1945	268.00	184	268			

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. 0						
1947	378.66	255	379			
1948	1,126.35	751	1,126			
1949	1,167.94	771	1,168			
1950	1,060.83	693	1,061			
1951	2,298.00	1,484	2,298			
1952	19.00	12	19			
1954	285.00	178	285			
1955	1,420.94	878	1,421			
1959	454.70	267	455			
1960	156.00	91	156			
1961	227.10	130	227			
1964	2,671.00	1,470	2,671			
1968	474.00	246	474			
1969	530.00	271	530			
1971	44.00	22	44			
1973	344.40	164	344			
1974	1,276.80	599	1,277			
1975	422.00	194	422			
1978	382.15	166	382			
1980	425.11	177	425			
1981	10,801.05	4,392	10,801			
1982	5,594.45	2,223	5,531	63	34.88	2
1983	2,095.49	812	2,020	75	35.18	2
1984	649.22	245	610	40	35.47	1
1985	2,983.76	1,098	2,732	252	35.75	7
1987	25,778.43	8,954	22,279	3,499	36.30	96
1988	17,550.87	5,913	14,713	2,838	36.55	78
1989	9,057.84	2,953	7,348	1,710	36.81	46
1990	20,847.26	6,570	16,347	4,500	37.05	121
1991	437.00	133	331	106	37.29	3
1992	21,228.22	6,203	15,434	5,794	37.52	154
1993	5,611.15	1,574	3,916	1,695	37.74	45
1994	29,314.94	7,865	19,569	9,745	37.96	257
1995	124,864.51	31,940	79,472	45,392	38.17	1,189
1996	15,621.60	3,797	9,448	6,174	38.37	161
1999	29,196.63	5,904	14,690	14,506	38.94	373
2000	1,832.30	344	856	976	39.12	25
2004	32,773.10	4,095	10,189	22,584	39.78	568

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONG LAKE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. 0						
2007	7,623.69	542	1,349	6,275	40.23	156
2008	37,135.29	1,927	4,795	32,341	40.37	801
2009	104,268.85	3,315	8,248	96,021	40.51	2,370
	529,440.48	117,088	274,853	254,587		6,455

SPOKANE UPPER FALLS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1951	30.54	20	31			
1952	364.00	231	364			
1953	26.00	16	26			
1955	229.00	140	229			
1982	541.70	206	486	56	37.03	2
1985	1,739.84	610	1,439	301	38.10	8
1992	27,945.19	7,697	18,158	9,787	40.30	243
1993	1,272.96	336	793	480	40.59	12
1996	57,280.62	13,015	30,704	26,576	41.39	642
1998	17,157.07	3,458	8,158	8,999	41.88	215
1999	226.45	43	101	125	42.12	3
2000	44.11	8	19	25	42.35	1
	106,857.48	25,780	60,508	46,349		1,126

NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1908	1,077.55	947	1,078			
1926	77.00	61	77			
1930	26.00	20	26			
1932	130.00	99	130			
1940	31.00	22	31			
1944	48.00	33	48			
1947	406.00	272	406			
1948	479.00	318	479			

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1949	221.70	145	222			
1950	410.00	266	410			
1951	177.80	114	178			
1952	97.00	61	97			
1955	58.50	36	59			
1960	53.00	30	53			
1961	135.00	76	135			
1962	426.44	237	426			
1964	233.32	126	233			
1965	310.00	165	310			
1966	2,251.00	1,178	2,251			
1967	355.00	183	355			
1971	426.50	205	427			
1974	231.70	105	232			
1975	4,585.82	2,044	4,586			
1976	815.20	356	815			
1978	149.32	62	149	1	35.49	
1980	145.93	58	139	7	36.28	
1981	430.03	168	403	27	36.66	1
1984	1,772.06	639	1,531	241	37.75	6
1987	124,706.35	41,159	98,627	26,079	38.77	673
1990	8,402.32	2,503	5,998	2,405	39.71	61
1991	2,104.81	604	1,447	657	40.01	16
1994	5,281.88	1,331	3,189	2,092	40.86	51
1995	80,082.19	19,199	46,006	34,077	41.13	829
1999	2.89	1	2			
2000	1,832.30	319	764	1,068	42.35	25
2001	43,561.95	6,969	16,699	26,862	42.58	631
2006	556.42	46	110	446	43.60	10
2007	7,621.60	495	1,186	6,435	43.79	147
2009	7,075.78	205	491	6,585	44.14	149
	296,788.36	80,857	189,805	106,983		2,599

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1906	336.40	298	336			
1907	462.00	408	462			
1911	250.90	217	251			
1912	76.00	66	76			
1913	86.00	74	86			
1918	65.00	54	65			
1922	15.00	12	15			
1923	83.00	67	83			
1925	16.00	13	16			
1926	116.00	92	116			
1927	127.00	101	127			
1928	36.00	28	36			
1934	57.00	43	57			
1936	44.00	33	44			
1937	15.00	11	15			
1938	206.00	150	206			
1939	18.00	13	18			
1940	529.00	379	529			
1943	120.00	84	120			
1945	64.00	44	64			
1947	438.00	293	438			
1948	686.00	455	686			
1949	185.00	121	185			
1951	277.00	178	277			
1952	283.00	179	283			
1953	50.00	31	50			
1955	54.00	33	54			
1957	236.00	141	236			
1958	83.00	49	83			
1959	312.00	181	312			
1963	136.36	75	136			
1968	254.60	129	255			
1969	216.00	108	216			
1977	1,004.95	430	1,005			
1983	195.80	73	178	18	37.39	
1984	823.71	297	723	101	37.75	3
1985	27,940.75	9,796	23,844	4,097	38.10	108
1986	1,761.62	600	1,460	301	38.44	8
1990	1,046.95	312	759	288	39.71	7
1991	1,684.25	483	1,176	509	40.01	13

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POST FALLS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1992	1,076.77	297	723	354	40.30	9
1993	29,009.16	7,647	18,613	10,396	40.59	256
1997	21,404.25	4,591	11,175	10,230	41.64	246
2000	1,832.29	319	776	1,056	42.35	25
2001	120,727.59	19,315	47,014	73,714	42.58	1,731
2006	710.29	58	141	569	43.60	13
2007	7,621.60	495	1,205	6,417	43.79	147
	222,773.24	48,873	114,725	108,048		2,566

CABINET GORGE

INTERIM SURVIVOR CURVE.. IOWA 65-R1.5

PROBABLE RETIREMENT YEAR.. 12-2072

NET SALVAGE PERCENT.. 0

1952	849,422.16	534,643	849,422
1953	41,263.00	25,639	41,263
1954	762.58	468	763
1955	720.90	436	721
1956	1,482.00	885	1,482
1957	9,363.00	5,510	9,363
1959	822.00	470	822
1961	3,422.00	1,896	3,422
1962	481.00	262	481
1964	4,041.76	2,132	4,042
1965	297.00	154	297
1966	2,480.00	1,263	2,480
1967	103.08	52	103
1968	508.00	249	508
1969	324.22	156	324
1970	362.00	171	362
1971	370.00	171	370
1972	50.27	23	50
1973	7,979.90	3,542	7,980
1979	2,844.94	1,096	2,845
1980	13,808.81	5,179	13,809
1981	71,811.81	26,206	71,812
1982	437.88	155	438
1983	1,051.26	362	1,051
1984	49,387.59	16,513	49,388

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
1985	1,957.33	634	1,957			
1986	92,402.20	28,945	92,402			
1989	4,117.59	1,157	4,118			
1990	12,588.30	3,400	12,588			
1991	9,257.55	2,399	9,258			
1992	1,640.93	407	1,641			
1993	104,564.87	24,723	104,397	168	45.89	4
1994	77,993.14	17,541	74,070	3,924	46.32	85
1995	216,217.58	46,111	194,711	21,507	46.74	460
1996	3,543.14	714	3,015	528	47.15	11
1998	103,124.44	18,261	77,110	26,015	47.96	542
1999	84,396.10	13,898	58,686	25,710	48.34	532
2000	462,934.84	70,348	297,055	165,880	48.72	3,405
2001	1,750.27	243	1,026	724	49.09	15
2002	4,077.10	513	2,166	1,911	49.45	39
2003	2,458.37	276	1,165	1,293	49.80	26
2004	2,195.91	216	912	1,284	50.14	26
2006	11,712.49	819	3,458	8,254	50.80	162
2007	7,657.04	422	1,782	5,875	51.12	115
2009	230,651.31	5,570	23,520	207,131	51.73	4,004
	2,498,837.66	864,230	2,028,635	470,203		9,426

NOXON RAPIDS

INTERIM SURVIVOR CURVE.. IOWA 65-R1.5

PROBABLE RETIREMENT YEAR.. 12-2079

NET SALVAGE PERCENT.. 0

1959	721,160.32	411,191	721,160
1960	25,416.94	14,268	25,417
1961	663.29	366	663
1962	892.00	485	892
1963	1,956.00	1,045	1,956
1964	277.31	146	277
1965	1,906.00	983	1,906
1966	275.74	140	276
1967	23.00	11	23
1968	641.97	313	642
1969	176.00	84	176
1972	54.47	24	54



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. 0						
1974	616.97	265	617			
1975	484.83	203	485			
1977	130,626.11	52,060	130,626			
1979	6,455.15	2,440	6,455			
1981	9,800.07	3,502	9,800			
1983	2,383.21	802	2,383			
1984	239.42	78	239			
1985	5,540.45	1,746	5,540			
1986	82,132.88	24,999	82,133			
1990	26,527.67	6,916	23,200	3,328	46.36	72
1991	6,977.65	1,741	5,840	1,137	46.91	24
1992	246,317.24	58,683	196,854	49,463	47.45	1,042
1993	133,090.01	30,195	101,290	31,800	47.98	663
1994	25,266.06	5,444	18,262	7,004	48.50	144
1995	4,524.32	922	3,093	1,431	49.02	29
1997	25,832.10	4,657	15,622	10,210	50.02	204
1998	22,430.69	3,775	12,663	9,767	50.51	193
1999	37,191.25	5,804	19,470	17,722	50.99	348
2000	1,862.17	268	899	963	51.46	19
2001	531,784.56	69,765	234,029	297,755	51.92	5,735
2004	11,481.39	1,059	3,552	7,929	53.26	149
2005	3,176.00	251	842	2,334	53.68	43
2006	107,789.26	7,022	23,556	84,234	54.10	1,557
2007	19,054.48	975	3,271	15,784	54.51	290
2008	31,060.39	1,150	3,858	27,203	54.90	496
2009	777,881.84	17,463	58,580	719,302	55.29	13,010
	3,003,969.21	731,241	1,716,604	1,287,365		24,018
	6,836,666.98	1,918,405	4,503,289	2,333,377		47,588
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.0 0.70

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 335.1 MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE  
CONSERVATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 40-R3						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
1999	45,440.41	12,519	39,417	6,023	28.98	208
2003	608.03	111	349	259	32.72	8
2006	46,501.41	5,115	16,105	30,396	35.60	854
2008	12,692.29	777	2,446	10,246	37.55	273
	105,242.14	18,522	58,318	46,924		1,343
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 40-R3						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. 0						
2000	342,820.43	86,562	272,550	70,271	29.90	2,350
2004	5,736.28	906	2,853	2,884	33.68	86
2010	7,423.31	91	287	7,137	39.51	181
	355,980.02	87,559	275,689	80,291		2,617
	461,222.16	106,081	334,007	127,215		3,960
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.1 0.86

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 335.2 MISCELLANEOUS POWER PLANT EQUIPMENT - RECREATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 40-R3						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
2003	19,260.49	3,505	13,640	5,620	32.72	172
2006	1,848.11	203	790	1,058	35.60	30
	21,108.60	3,708	14,430	6,679		202
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 40-R3						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. 0						
2006	17,558.56	1,931	7,514	10,045	35.60	282
	17,558.56	1,931	7,514	10,045		282
	38,667.16	5,639	21,944	16,724		484
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.6 1.25

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE STREET						
INTERIM SURVIVOR CURVE.. IOWA 55-S2						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
1992	45,566.19	15,063	14,627	30,939	36.53	847
1993	3,428.93	1,078	1,047	2,382	37.36	64
1994	1,453.32	433	420	1,033	38.20	27
	50,448.44	16,574	16,094	34,354		938
NINE MILE						
INTERIM SURVIVOR CURVE.. IOWA 55-S2						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
1994	576,040.19	178,451	173,278	402,762	36.16	11,138
1995	48,283.07	14,158	13,748	34,535	36.83	938
1996	858.05	237	230	628	37.49	17
	625,181.31	192,846	187,256	437,925		12,093
CABINET GORGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S2						
PROBABLE RETIREMENT YEAR.. 12-2072						
NET SALVAGE PERCENT.. 0						
1952	809,617.25	623,996	606,013	203,604	12.61	16,146
1958	10,987.00	7,999	7,768	3,219	14.96	215
1988	77,742.23	30,578	29,697	48,045	33.24	1,445
1989	2,336.56	883	858	1,479	34.05	43
1990	1,192.81	432	420	773	34.87	22
1992	347.06	115	112	235	36.53	6
1993	47,214.96	14,849	14,421	32,794	37.36	878
1999	112,055.41	23,797	23,111	88,944	42.39	2,098
2000	37,070.73	7,219	7,011	30,060	43.21	696
	1,098,564.01	709,868	689,410	409,154		21,549

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOXON RAPIDS						
INTERIM SURVIVOR CURVE.. IOWA 55-S2						
PROBABLE RETIREMENT YEAR.. 12-2079						
NET SALVAGE PERCENT.. 0						
1959	78,522.00	56,564	54,913	23,609	15.38	1,535
1960	5,440.00	3,875	3,762	1,678	15.82	106
1966	4,731.99	3,127	3,036	1,696	18.66	91
1998	76,277.46	17,324	16,818	59,459	42.23	1,408
2000	42,548.24	8,166	7,928	34,621	44.04	786
2001	9,679.50	1,685	1,636	8,044	44.94	179
2004	8,169.55	980	951	7,218	47.60	152
	225,368.74	91,721	89,044	136,325		4,257
	1,999,562.50	1,011,009	981,804	1,017,758		38,837
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.2						1.94

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 55-S4						
PROBABLE RETIREMENT YEAR.. 12-2018						
NET SALVAGE PERCENT.. 0						
1978	227,647.72	183,363	227,648			
1979	11,442.23	9,154	11,442			
1980	1,764.73	1,402	1,765			
1982	3,159.88	2,471	3,160			
1983	4,533.52	3,517	4,534			
1993	8,131.11	5,580	8,131			
1994	53.94	36	54			
2008	108,546.42	25,845	60,574	47,973	8.00	5,997
	365,279.55	231,368	317,307	47,973		5,997
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-S4						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. 0						
2002	703,851.86	148,639	203,864	499,988	31.75	15,748
2003	20,749.84	3,959	5,430	15,320	31.81	482
2009	58,646.66	2,629	3,606	55,041	31.97	1,722
2010	380,681.98	5,859	8,036	372,646	31.98	11,652
	1,163,930.34	161,086	220,935	942,995		29,604
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 55-S4						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
1999	324.80	105	144	181	23.94	8
2003	5,318.66	1,267	1,738	3,581	23.99	149
2004	20,755.08	4,425	6,068	14,687	23.99	612
2005	3,153,672.00	588,160	806,595	2,347,077	23.99	97,836
2009	71,070.19	4,180	5,732	65,338	24.00	2,722
2010	7,245.69	148	203	7,043	24.00	293
	3,258,386.42	598,285	820,480	2,437,906		101,620

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COYOTE SPRINGS 2						
INTERIM SURVIVOR CURVE.. IOWA 55-S4						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. 0						
2003	7,158,280.21	1,333,874	1,828,919	5,329,362	32.75	162,729
2004	111,019.89	18,357	25,170	85,850	32.81	2,617
2005	4,026,021.44	577,412	791,709	3,234,313	32.85	98,457
2006	4,508.19	543	745	3,764	32.89	114
2007	39,307.83	3,777	5,179	34,129	32.92	1,037
2008	1,448.35	102	140	1,308	32.94	40
2010	8,212.84	123	169	8,044	32.97	244
	11,348,798.75	1,934,188	2,652,029	8,696,770		265,238
	16,136,395.06	2,924,927	4,010,751	12,125,644		402,459
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.1						2.49

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -10						
2002	89,232.19	31,590	40,364	57,791	17.70	3,265
	89,232.19	31,590	40,364	57,791		3,265
NORTHEAST TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2018						
NET SALVAGE PERCENT.. -10						
1979	8,120.48	7,116	8,933			
1985	1,477.56	1,236	1,594	32	7.81	4
2001	20,225.21	12,064	15,555	6,693	7.96	841
2002	1,636.75	927	1,195	605	7.96	76
	31,460.00	21,343	27,276	7,330		921
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -10						
2002	115,955.20	27,520	35,174	92,377	30.35	3,044
2003	14.46	3	4	12	30.48	
	115,969.66	27,523	35,178	92,389		3,044
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -10						
2005	1,682,329.00	347,980	444,592	1,405,970	23.49	59,854
2010	13,479.40	300	383	14,444	23.70	609
	1,695,808.40	348,280	444,975	1,420,414		60,463



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANCASTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -10						
2010	91,977.92	1,694	2,160	99,016	29.36	3,372
	91,977.92	1,694	2,160	99,016		3,372
COYOTE SPRINGS 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -10						
2003	12,535,905.22	2,629,657	3,360,119	10,429,377	31.32	332,994
2004	29,481.61	5,482	7,005	25,425	31.46	808
2005	6,547,090.97	1,054,704	1,347,678	5,854,122	31.59	185,316
2006	15,396.82	2,080	2,658	14,279	31.71	450
	19,127,874.62	3,691,923	4,717,459	16,323,203		519,568
	21,152,322.79	4,122,353	5,267,412	18,000,143		590,633
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.5	2.79

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
2002	9,071,493.38	2,926,282	3,821,755	5,249,738	17.85	294,103
	9,071,493.38	2,926,282	3,821,755	5,249,738		294,103
NORTHEAST TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2018						
NET SALVAGE PERCENT.. 0						
1978	5,930,603.94	4,778,762	5,930,604			
1979	1,910.23	1,530	1,910			
1980	142,521.74	113,332	142,522			
1981	34,198.80	27,002	34,199			
1982	128,743.22	100,879	128,743			
1983	173.98	135	174			
1988	31,407.95	23,228	31,408			
1991	16,837.69	11,961	16,838			
2001	302,216.79	164,077	250,146	52,070	7.99	6,517
2002	2,501,128.38	1,289,232	1,965,521	535,607	7.99	67,035
	9,089,742.72	6,510,138	8,502,065	587,678		73,552
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. 0						
2003	8,726.50	1,711	2,234	6,492	30.75	211
2004	28,341.82	4,926	6,432	21,909	30.90	709
2005	20,147.96	3,033	3,960	16,187	31.04	521
	57,216.28	9,670	12,627	44,589		1,441

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
1997	19,116.48	7,042	9,196	9,920	23.08	430
1998	1,436.86	502	656	781	23.20	34
1999	25,265.89	8,340	10,891	14,375	23.30	617
2000	45,230.18	14,004	18,288	26,943	23.39	1,152
2002	3,554,069.90	942,575	1,230,890	2,323,180	23.55	98,649
2003	13,208.72	3,183	4,157	9,052	23.62	383
	3,658,328.03	975,646	1,274,077	2,384,251		101,265
	21,876,780.41	10,421,736	13,610,524	8,266,256		470,361
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.6 2.15

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 45-R1						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
2002	3,718.22	1,144	1,199	2,519	16.58	152
	3,718.22	1,144	1,199	2,519		152
NORTHEAST TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 45-R1						
PROBABLE RETIREMENT YEAR.. 12-2018						
NET SALVAGE PERCENT.. 0						
1978	2,504,971.48	1,955,982	2,050,499	454,472	7.39	61,498
1979	18,464.60	14,332	15,025	3,440	7.41	464
1980	42,300.28	32,624	34,200	8,100	7.43	1,090
1981	22,277.70	17,060	17,884	4,393	7.46	589
1982	1,328.54	1,010	1,059	270	7.48	36
2007	15,889.20	4,732	4,961	10,929	7.78	1,405
	2,605,231.80	2,025,740	2,123,628	481,604		65,082
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 45-R1						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. 0						
2002	29,657,096.21	5,980,650	6,271,192	23,385,904	26.92	868,719
2003	71,771.58	13,093	13,729	58,043	27.07	2,144
2004	342,193.26	55,418	58,110	284,083	27.22	10,437
2005	22,312.80	3,139	3,291	19,021	27.37	695
2010	517,511.28	7,638	8,009	509,502	28.03	18,177
	30,610,885.13	6,059,938	6,354,332	24,256,553		900,172
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 45-R1						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
1998	16,212.63	5,307	5,552	10,661	20.98	508
2000	585,435.40	170,239	178,093	407,342	21.17	19,241
2001	1,061.47	287	300	761	21.26	36

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 45-R1						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
2005	47,971,566.94	8,552,851	8,947,444	39,024,123	21.57	1,809,185
2006	6,237.45	940	983	5,254	21.65	243
2007	54,222.91	6,580	6,884	47,339	21.72	2,180
2008	223,370.38	20,146	21,075	202,295	21.79	9,284
	48,858,107.18	8,756,350	9,160,332	39,697,775		1,840,677
LANCASTER						
INTERIM SURVIVOR CURVE.. IOWA 45-R1						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. 0						
2010	208,505.82	3,244	3,410	205,096	26.57	7,719
	208,505.82	3,244	3,410	205,096		7,719
COYOTE SPRINGS 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R1						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. 0						
2003	68,881,196.34	12,276,696	12,869,072	56,012,124	27.71	2,021,369
2004	177,400.49	28,075	29,430	147,971	27.87	5,309
2005	36,862,847.24	5,050,579	5,294,280	31,568,567	28.03	1,126,242
2006	220,957.85	25,461	26,690	194,268	28.18	6,894
2007	6,019.39	552	579	5,441	28.33	192
2008	10,024,072.96	676,324	708,958	9,315,115	28.47	327,191
2009	746,987.86	31,284	32,794	714,194	28.60	24,972
2010	64,534.72	908	952	63,583	28.74	2,212
	116,984,016.85	18,089,879	18,962,753	98,021,264		3,514,381
	199,270,465.00	34,936,295	36,605,654	162,664,811		6,328,183
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.7						3.18

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 344.01 GENERATORS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CENTRAL OPERATIONS FACILITY						
INTERIM SURVIVOR CURVE.. IOWA 25-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. 0						
2009	63,328.00	4,899	3,298	60,030	17.89	3,356
	63,328.00	4,899	3,298	60,030		3,356
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.9 5.30

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KETTLE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 20-S2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -5						
2002	4,893.78	2,134	1,401	3,737	11.42	327
	4,893.78	2,134	1,401	3,737		327
NORTHEAST TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 20-S2						
PROBABLE RETIREMENT YEAR.. 12-2018						
NET SALVAGE PERCENT.. -5						
2007	109,199.71	35,476	23,296	91,363	7.79	11,728
2009	25,173.50	4,213	2,767	23,666	7.91	2,992
2010	1,024,032.43	63,622	41,779	1,033,455	7.95	129,994
	1,158,405.64	103,311	67,842	1,148,484		144,714
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 20-S2						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -5						
2002	187,757.87	79,844	52,414	144,732	11.90	12,162
2003	13,648.77	5,195	3,410	10,921	12.75	857
2007	32,508.71	5,956	3,910	30,224	16.51	1,831
2009	79,044.80	6,228	4,088	78,909	18.49	4,268
2010	32,221.62	847	556	33,277	19.47	1,709
	345,181.77	98,070	64,378	298,063		20,827
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 20-S2						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -5						
1997	8,456.10	5,203	3,416	5,463	8.28	660
1998	898.94	523	343	601	8.92	67
1999	13,470.00	7,362	4,833	9,311	9.59	971
2000	36,911.50	18,768	12,320	26,437	10.31	2,564
2001	111,112.92	52,060	34,175	82,494	11.07	7,452
2002	19,758.39	8,415	5,524	15,222	11.87	1,282

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RATHDRUM TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 20-S2						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -5						
2005	1,242,509.98	356,048	233,729	1,070,907	14.44	74,163
2008	1,093,884.00	146,444	96,134	1,052,445	17.04	61,763
2010	40,149.20	1,102	723	41,433	18.63	2,224
	2,567,151.03	595,925	391,197	2,304,312		151,146
COYOTE SPRINGS 2						
INTERIM SURVIVOR CURVE.. IOWA 20-S2						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -5						
2003	8,212,879.79	3,126,027	2,052,153	6,571,371	12.75	515,402
2004	19,282.23	6,428	4,220	16,027	13.65	1,174
2005	4,177,169.80	1,188,614	780,293	3,605,735	14.58	247,307
2006	80,632.85	18,923	12,422	72,242	15.53	4,652
2008	99,548.64	13,066	8,577	95,949	17.50	5,483
2009	106,187.53	8,311	5,456	106,041	18.50	5,732
2010	5,371.76	141	93	5,548	19.49	285
	12,701,072.60	4,361,510	2,863,214	10,472,912		780,035
	16,776,704.82	5,160,950	3,388,032	14,227,508		1,097,049
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.0 6.54



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 35-R3						
PROBABLE RETIREMENT YEAR.. 12-2018						
NET SALVAGE PERCENT.. 0						
1978	141,374.91	116,131	139,180	2,194	5.98	367
1979	23,774.76	19,358	23,200	575	6.16	93
1980	5,916.90	4,773	5,720	197	6.34	31
1982	31,356.79	24,822	29,749	1,608	6.65	242
1993	15,690.80	10,803	12,947	2,744	7.60	361
1994	104.38	70	84	20	7.65	3
2005	6,732.14	2,747	3,292	3,440	7.92	434
2007	75,264.12	22,915	27,463	47,801	7.95	6,013
	300,214.80	201,619	241,636	58,579		7,544
BOULDER PARK						
INTERIM SURVIVOR CURVE.. IOWA 35-R3						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. 0						
2002	2,502.86	614	735	1,767	25.28	70
2003	1,584.88	347	416	1,169	25.89	45
2005	3,112.59	515	617	2,496	27.01	92
	7,200.33	1,476	1,768	5,432		207
COYOTE SPRINGS 2						
INTERIM SURVIVOR CURVE.. IOWA 35-R3						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. 0						
2003	650,686.88	141,056	169,165	481,522	26.23	18,358
2004	1,527.68	291	349	1,179	26.84	44
2005	310,522.26	50,758	60,873	249,649	27.43	9,101
2006	30,924.38	4,204	5,042	25,883	27.97	925
2007	10,692.58	1,149	1,378	9,315	28.48	327

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COYOTE SPRINGS 2						
INTERIM SURVIVOR CURVE.. IOWA 35-R3						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. 0						
2008	23,236.73	1,813	2,174	21,062	28.95	728
2009	45,317.08	2,173	2,606	42,711	29.38	1,454
2010	198,569.21	3,215	3,856	194,714	29.78	6,538
	1,271,476.80	204,659	245,443	1,026,034		37,475
	1,578,891.93	407,754	488,847	1,090,045		45,226
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.1 2.86

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 350.3 REMOVING PROPERTY OF OTHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1906	2.15	2	2			
1907	14.85	14	15			
1910	2,774.02	2,662	2,774			
1911	2,558.29	2,447	2,558			
1914	130.23	123	130			
1915	16.03	15	16			
1918	92.21	86	92			
1919	5,640.19	5,239	5,580	60	5.34	11
1920	1,045.97	968	1,031	15	5.61	3
1923	6,098.20	5,573	5,935	163	6.46	25
1924	949.84	864	920	30	6.75	4
1925	14,022.91	12,705	13,531	492	7.05	70
1926	5,304.58	4,784	5,095	210	7.36	29
1927	2,690.90	2,415	2,572	119	7.68	15
1928	2,116.82	1,891	2,014	103	8.01	13
1929	4,951.17	4,400	4,686	265	8.35	32
1930	5,815.68	5,140	5,474	342	8.71	39
1931	337.68	297	316	22	9.08	2
1932	63.40	55	59	4	9.47	
1933	50.64	44	47	4	9.88	
1934	76.47	66	70	6	10.30	1
1935	681.45	584	622	59	10.75	5
1936	6,444.57	5,481	5,837	608	11.21	54
1937	5,028.83	4,244	4,520	509	11.70	44
1938	380.89	319	340	41	12.21	3
1939	45.29	38	40	5	12.74	
1940	1,909.37	1,571	1,673	236	13.29	18
1941	456.48	372	396	60	13.86	4
1943	462.27	369	393	69	15.07	5
1947	3,937.71	3,010	3,206	732	17.67	41
1948	771.63	583	621	151	18.35	8
1949	264.32	197	210	54	19.03	3
1952	18,784.64	13,487	14,364	4,421	21.15	209
1953	2,299.62	1,629	1,735	565	21.88	26
1954	43,549.20	30,420	32,398	11,151	22.61	493
1955	35,733.83	24,604	26,204	9,530	23.36	408
1957	11,374.93	7,602	8,096	3,279	24.88	132
1958	32,406.08	21,323	22,710	9,696	25.65	378
1959	13,016.34	8,428	8,976	4,040	26.44	153
1962	51,003.97	31,384	33,425	17,579	28.85	609
1964	206.00	122	130	76	30.51	2
1965	7,360.15	4,284	4,563	2,797	31.35	89

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 350.3 REMOVING PROPERTY OF OTHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1966	16,737.08	9,549	10,170	6,567	32.21	204
1967	735.05	411	438	297	33.07	9
1968	11,134.89	6,096	6,492	4,643	33.94	137
1969	7,993.56	4,284	4,563	3,431	34.81	99
1970	4,576.23	2,398	2,554	2,022	35.70	57
1971	16,862.51	8,636	9,198	7,665	36.59	209
1972	17,061.87	8,533	9,088	7,974	37.49	213
1973	1,984.29	968	1,031	953	38.40	25
1974	33,925.51	16,139	17,189	16,737	39.32	426
1975	36,626.03	16,975	18,079	18,547	40.24	461
1976	21,602.55	9,747	10,381	11,222	41.16	273
1977	35,888.73	15,743	16,767	19,122	42.10	454
1978	17,888.33	7,623	8,119	9,769	43.04	227
1979	13,472.13	5,572	5,934	7,538	43.98	171
1980	20,880.21	8,372	8,916	11,964	44.93	266
1981	10,236.36	3,974	4,232	6,004	45.88	131
1982	21,905.35	8,225	8,760	13,145	46.84	281
1983	21,335.75	7,738	8,241	13,095	47.80	274
1984	60,288.79	21,085	22,456	37,833	48.77	776
1985	17,613.14	5,934	6,320	11,293	49.73	227
1987	51,235.99	15,931	16,967	34,269	51.68	663
1988	281,177.01	83,754	89,201	191,976	52.66	3,646
1989	4,362.46	1,242	1,323	3,039	53.64	57
1990	54,586.30	14,833	15,798	38,788	54.62	710
1991	9,961.16	2,577	2,745	7,216	55.60	130
1992	10,164.56	2,495	2,657	7,508	56.59	133
1993	4,314.27	1,002	1,067	3,247	57.58	56
1994	128,882.33	28,234	30,070	98,812	58.57	1,687
1995	121,628.95	25,040	26,668	94,961	59.56	1,594
1997	56,093.20	10,067	10,721	45,372	61.54	737
1998	9,230.56	1,535	1,635	7,596	62.53	121
1999	44,462.04	6,800	7,242	37,220	63.53	586
2000	5,837.75	816	869	4,969	64.52	77
2001	679.40	86	92	587	65.52	9
2002	1,240.52	140	149	1,092	66.52	16
2003	22,529.43	2,250	2,396	20,133	67.51	298
2007	1,561.82	73	78	1,484	71.50	21
	1,487,565.91	574,718	611,982	875,584		18,389

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.6 1.24

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1906	11.99	12	12			
1907	85.15	83	85			
1910	15,906.75	15,266	15,752	155	3.02	51
1911	14,669.70	14,032	14,479	191	3.26	59
1914	746.77	707	730	17	4.02	4
1915	91.96	87	90	2	4.28	
1918	528.79	493	509	20	5.07	4
1919	32,341.81	30,039	30,995	1,347	5.34	252
1920	5,997.78	5,549	5,726	272	5.61	48
1923	34,942.54	31,933	32,949	1,994	6.46	309
1924	5,606.13	5,102	5,264	342	6.75	51
1925	80,409.76	72,851	75,170	5,240	7.05	743
1926	30,417.41	27,433	28,306	2,111	7.36	287
1927	15,430.09	13,850	14,291	1,139	7.68	148
1928	12,138.19	10,842	11,187	951	8.01	119
1929	28,390.83	25,230	26,033	2,358	8.35	282
1930	33,348.08	29,475	30,413	2,935	8.71	337
1931	1,936.32	1,702	1,756	180	9.08	20
1932	363.59	318	328	36	9.47	4
1933	290.37	252	260	30	9.88	3
1934	438.52	378	390	49	10.30	5
1935	3,907.55	3,347	3,454	454	10.75	42
1936	36,954.28	31,431	32,431	4,523	11.21	403
1937	28,836.17	24,338	25,113	3,723	11.70	318
1938	2,184.10	1,829	1,887	297	12.21	24
1939	259.71	216	223	37	12.74	3
1940	10,948.64	9,009	9,296	1,653	13.29	124
1941	2,617.53	2,134	2,202	416	13.86	30
1943	2,650.74	2,118	2,185	466	15.07	31
1947	22,579.50	17,260	17,809	4,770	17.67	270
1948	12,704.46	9,596	9,901	2,803	18.35	153
1949	1,515.67	1,131	1,167	349	19.03	18
1950	53,927.00	39,740	41,005	12,922	19.73	655
1951	1,459.00	1,061	1,095	364	20.44	18
1952	107,107.36	76,903	79,351	27,756	21.15	1,312
1953	13,186.38	9,340	9,637	3,549	21.88	162
1954	22,937.81	16,023	16,533	6,405	22.61	283
1955	4,033.00	2,777	2,865	1,168	23.36	50
1956	3,381.00	2,294	2,367	1,014	24.11	42
1957	417,639.07	279,096	287,979	129,660	24.88	5,211
1958	23,069.92	15,180	15,663	7,407	25.65	289
1959	262,967.62	170,264	175,683	87,285	26.44	3,301

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1960	109,455.00	69,715	71,934	37,521	27.23	1,378
1961	3,773.00	2,362	2,437	1,336	28.04	48
1962	44,858.03	27,602	28,481	16,377	28.85	568
1963	97,660.00	59,013	60,891	36,769	29.68	1,239
1964	2,814.00	1,669	1,722	1,092	30.51	36
1965	165,640.53	96,403	99,471	66,170	31.35	2,111
1966	104,825.28	59,806	61,710	43,115	32.21	1,339
1967	4,214.94	2,356	2,431	1,784	33.07	54
1968	62,918.56	34,446	35,542	27,377	33.94	807
1969	45,836.44	24,562	25,344	20,492	34.81	589
1970	26,240.84	13,750	14,188	12,053	35.70	338
1971	96,692.50	49,519	51,095	45,598	36.59	1,246
1972	97,835.69	48,931	50,488	47,348	37.49	1,263
1973	47,839.66	23,346	24,089	23,751	38.40	619
1974	194,534.69	92,546	95,492	99,043	39.32	2,519
1975	210,019.88	97,338	100,436	109,584	40.24	2,723
1976	123,872.74	55,891	57,670	66,203	41.16	1,608
1977	205,792.10	90,275	93,148	112,644	42.10	2,676
1978	102,574.70	43,710	45,101	57,474	43.04	1,335
1979	77,251.47	31,951	32,968	44,283	43.98	1,007
1980	119,730.64	48,004	49,532	70,199	44.93	1,562
1981	58,697.05	22,790	23,515	35,182	45.88	767
1982	224,186.32	84,175	86,854	137,332	46.84	2,932
1983	346,052.05	125,503	129,498	216,554	47.80	4,530
1984	712,165.49	249,066	256,994	455,171	48.77	9,333
1985	378,399.44	127,494	131,552	246,847	49.73	4,964
1986	38,908.11	12,601	13,002	25,906	50.71	511
1987	505,756.93	157,255	162,260	343,497	51.68	6,647
1988	139,326.63	41,501	42,822	96,505	52.66	1,833
1989	25,015.11	7,124	7,351	17,664	53.64	329
1990	313,007.19	85,053	87,760	225,247	54.62	4,124
1991	57,118.97	14,775	15,245	41,874	55.60	753
1992	54,540.71	13,388	13,814	40,727	56.59	720
1993	24,738.80	5,746	5,929	18,810	57.58	327
1994	452,871.12	99,210	102,368	350,503	58.57	5,984
1995	697,902.22	143,677	148,250	549,652	59.56	9,229
1997	321,647.97	57,726	59,563	262,085	61.54	4,259
1998	52,929.61	8,801	9,081	43,849	62.53	701
1999	254,952.93	38,990	40,231	214,722	63.53	3,380
2000	51,029.04	7,130	7,357	43,672	64.52	677
2001	3,895.85	492	508	3,388	65.52	52
2002	7,113.37	804	830	6,283	66.52	94

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
2003	388,721.17	38,822	40,058	348,663	67.51	5,165
2004	41,067.49	3,554	3,667	37,400	68.51	546
2005	3,809.37	279	288	3,521	69.51	51
2006	1,204,682.34	72,124	74,420	1,130,262	70.51	16,030
2007	570,206.67	26,612	27,459	542,748	71.50	7,591
2008	1,575,350.78	52,506	54,177	1,521,174	72.50	20,982
2009	201,155.58	4,023	4,151	197,005	73.50	2,680
2010	1,800,356.90	12,008	12,390	1,787,967	74.50	24,000
	13,798,944.94	3,487,145	3,598,135	10,200,810		179,721
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						56.8 1.30

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2						
NET SALVAGE PERCENT.. -5						
1939	4,294.86	3,673	4,293	217	11.13	19
1940	20,471.81	17,393	20,329	1,166	11.45	102
1941	7,319.76	6,177	7,220	466	11.78	40
1942	982.33	823	962	69	12.11	6
1945	151.54	124	145	14	13.14	1
1948	44,946.80	35,994	42,069	5,125	14.24	360
1949	4,283.90	3,402	3,976	522	14.62	36
1950	340.81	268	313	45	15.01	3
1951	4,517.85	3,525	4,120	624	15.41	40
1952	88,323.05	68,302	79,830	12,909	15.81	817
1953	793.14	608	711	122	16.22	8
1954	6,675.06	5,064	5,919	1,090	16.65	65
1955	13,069.17	9,816	11,473	2,250	17.08	132
1956	6,639.80	4,936	5,769	1,203	17.52	69
1957	25,127.24	18,482	21,601	4,783	17.97	266
1958	8,236.55	5,992	7,003	1,645	18.43	89
1959	89,831.77	64,612	75,517	18,806	18.90	995
1960	16,669.52	11,850	13,850	3,653	19.38	188
1961	344.03	242	283	78	19.87	4
1962	4,661.90	3,232	3,778	1,117	20.38	55
1963	5,730.10	3,922	4,584	1,433	20.89	69
1964	2,227.50	1,504	1,758	581	21.42	27
1965	3,120.02	2,077	2,428	848	21.96	39
1966	7,386.33	4,846	5,664	2,092	22.51	93
1967	1,630.79	1,054	1,232	480	23.08	21
1968	65,016.74	41,348	48,327	19,941	23.66	843
1969	5,899.20	3,691	4,314	1,880	24.25	78
1970	9,550.72	5,875	6,867	3,161	24.85	127
1971	1,486.77	898	1,050	511	25.47	20
1972	73,426.93	43,561	50,913	26,185	26.10	1,003
1973	54,067.73	31,461	36,771	20,000	26.75	748
1975	127,528.40	71,215	83,235	50,670	28.09	1,804
1976	76,183.39	41,623	48,648	31,345	28.78	1,089
1977	90,462.46	48,300	56,452	38,534	29.49	1,307
1978	6,964.87	3,631	4,244	3,069	30.21	102
1980	113,764.29	56,342	65,851	53,602	31.70	1,691
1981	30,957.04	14,914	17,431	15,074	32.47	464
1982	67,613.75	31,651	36,993	34,001	33.25	1,023
1983	520,841.56	236,527	276,448	270,436	34.05	7,942
1984	55,941.42	24,611	28,765	29,973	34.86	860
1985	1,027,552.28	437,150	510,933	567,997	35.69	15,915
1986	1,359,301.26	558,304	652,535	774,731	36.53	21,208



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2						
NET SALVAGE PERCENT.. -5						
1987	183,698.00	72,684	84,952	107,931	37.39	2,887
1988	3,086.79	1,174	1,372	1,869	38.26	49
1989	1,410.40	515	602	879	39.14	22
1990	133,951.85	46,812	54,713	85,936	40.03	2,147
1991	407,510.02	135,926	158,868	269,018	40.94	6,571
1992	8,730.42	2,771	3,239	5,928	41.86	142
1993	670,518.93	201,941	236,025	468,020	42.79	10,938
1994	65,566.28	18,669	21,820	47,025	43.73	1,075
1995	73,247.05	19,637	22,951	53,958	44.68	1,208
1996	781,715.67	196,442	229,598	591,203	45.64	12,954
1997	489,925.33	114,886	134,277	380,145	46.60	8,158
1998	5,197.37	1,131	1,322	4,135	47.57	87
1999	382,443.95	76,631	89,565	312,001	48.55	6,426
2000	1,064,721.96	194,894	227,788	890,170	49.54	17,969
2001	112,188.33	18,612	21,753	96,045	50.52	1,901
2002	261,791.00	38,896	45,461	229,420	51.51	4,454
2003	93,449.02	12,249	14,316	83,805	52.51	1,596
2004	1,888,891.32	214,855	251,119	1,732,217	53.50	32,378
2005	2,164,257.85	208,317	243,477	2,028,994	54.50	37,229
2006	762,633.81	60,057	70,193	730,573	55.50	13,163
2007	1,404,913.42	86,046	100,569	1,374,590	56.50	24,329
2008	537,043.81	23,498	27,464	536,432	57.50	9,329
2009	281,900.01	7,400	8,649	287,346	58.50	4,912
2010	752,430.65	6,581	7,692	782,360	59.50	13,149
	16,585,557.68	3,689,644	4,312,389	13,102,447		272,841
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.0 1.65

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -10						
1908	2,375.01	2,613	2,613			
1910	2,149.77	2,365	2,365			
1930	2,802.32	3,028	3,083			
1936	7,387.08	7,692	8,126			
1937	2,901.75	3,003	3,192			
1950	5,264.10	5,066	5,464	327	5.63	58
1951	9,799.24	9,371	10,108	671	5.88	114
1952	302,432.88	287,359	309,951	22,725	6.13	3,707
1953	6,039.67	5,700	6,148	496	6.39	78
1954	15,059.88	14,114	15,224	1,342	6.66	202
1955	202,879.17	188,799	203,642	19,525	6.93	2,817
1956	36,833.57	34,016	36,690	3,827	7.22	530
1957	199,261.38	182,559	196,912	22,276	7.52	2,962
1958	68,245.52	61,991	66,865	8,205	7.84	1,047
1959	1,476,739.58	1,329,485	1,434,008	190,406	8.17	23,306
1960	203,789.77	181,727	196,014	28,155	8.52	3,305
1961	38,793.34	34,252	36,945	5,728	8.88	645
1962	157,135.23	137,280	148,073	24,776	9.26	2,676
1963	68,445.28	59,111	63,758	11,532	9.67	1,193
1964	202,760.49	173,027	186,630	36,407	10.09	3,608
1965	202,268.08	170,431	183,830	38,665	10.53	3,672
1966	296,082.67	246,222	265,580	60,111	10.98	5,475
1967	320,290.78	262,595	283,240	69,080	11.46	6,028
1968	604,231.36	488,003	526,369	138,285	11.96	11,562
1969	130,598.87	103,818	111,980	31,679	12.48	2,538
1970	286,697.39	224,191	241,817	73,550	13.01	5,653
1971	475,657.56	365,440	394,171	129,052	13.57	9,510
1972	1,424,250.08	1,074,394	1,158,862	407,813	14.14	28,841
1973	1,535,035.50	1,135,830	1,225,128	463,411	14.73	31,460
1974	394,510.96	286,124	308,619	125,343	15.33	8,176
1975	936,921.39	665,323	717,630	312,984	15.95	19,623
1976	1,981,737.45	1,376,243	1,484,442	695,469	16.59	41,921
1977	1,361,110.17	923,621	996,236	500,985	17.24	29,059
1978	3,708,017.91	2,456,347	2,649,463	1,429,357	17.90	79,852
1979	1,439,364.34	929,572	1,002,654	580,647	18.58	31,251
1980	3,060,818.62	1,925,126	2,076,478	1,290,422	19.27	66,965
1981	4,883,555.67	2,987,964	3,222,876	2,149,035	19.97	107,613
1982	1,954,250.84	1,161,298	1,252,599	897,077	20.69	43,358
1983	5,601,512.44	3,228,712	3,482,551	2,679,113	21.42	125,075
1984	11,117,869.82	6,207,285	6,695,298	5,534,359	22.16	249,745
1985	7,926,715.20	4,280,260	4,616,772	4,102,615	22.91	179,075
1986	4,498,021.58	2,345,268	2,529,652	2,418,172	23.67	102,162

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -10						
1987	3,080,794.92	1,548,343	1,670,073	1,718,801	24.44	70,327
1988	1,265,410.65	611,846	659,949	732,003	25.22	29,025
1989	975,624.61	452,649	488,236	584,951	26.02	22,481
1990	580,604.68	258,021	278,306	360,359	26.82	13,436
1991	1,838,963.30	780,824	842,212	1,180,648	27.63	42,731
1992	2,071,144.47	837,898	903,773	1,374,486	28.45	48,312
1993	4,003,039.68	1,538,220	1,659,154	2,744,190	29.28	93,722
1994	4,499,175.25	1,636,517	1,765,179	3,183,914	30.12	105,708
1995	2,029,637.49	696,080	750,805	1,481,796	30.97	47,846
1996	1,431,425.47	460,829	497,059	1,077,509	31.83	33,852
1997	2,895,658.04	871,350	939,855	2,245,369	32.69	68,687
1998	1,916,781.33	535,549	577,654	1,530,805	33.57	45,600
1999	5,384,187.01	1,388,496	1,497,659	4,424,947	34.45	128,445
2000	4,128,631.35	975,922	1,052,648	3,488,846	35.33	98,750
2001	6,944,448.91	1,488,744	1,605,788	6,033,106	36.23	166,522
2002	3,722,593.26	716,149	772,452	3,322,401	37.13	89,480
2003	8,419,814.15	1,434,560	1,547,344	7,714,452	38.03	202,852
2004	14,419,507.70	2,132,414	2,300,063	13,561,395	38.95	348,174
2005	16,402,261.95	2,060,813	2,222,833	15,819,655	39.86	396,880
2006	9,441,286.22	971,659	1,048,050	9,337,365	40.79	228,913
2007	9,332,324.44	750,515	809,520	9,456,037	41.71	226,709
2008	6,468,102.10	371,541	400,752	6,714,160	42.65	157,425
2009	6,610,813.80	227,828	245,740	7,026,155	43.59	161,187
2010	17,787,103.02	204,267	220,326	19,345,487	44.53	434,437
	192,799,947.51	58,517,659	63,117,488	148,962,454		4,496,363
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.1 2.33

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -15						
1910	108,255.77	122,200	110,312	14,182	1.29	10,994
1929	2,885.08	3,030	2,735	583	6.07	96
1941	179.00	175	158	48	10.48	5
1954	15,258.68	12,938	11,679	5,868	18.39	319
1955	34,627.43	28,956	26,139	13,683	19.10	716
1956	178.00	147	133	72	19.81	4
1957	87,958.05	71,471	64,518	36,634	20.54	1,784
1959	93,197.08	73,447	66,302	40,875	22.03	1,855
1960	24,565.49	19,057	17,203	11,047	22.78	485
1962	25,877.85	19,416	17,527	12,233	24.33	503
1963	12,415.50	9,154	8,263	6,015	25.12	239
1964	3.46	3	3	1	25.93	
1969	3,397.26	2,227	2,010	1,897	30.09	63
1970	396.33	254	229	227	30.95	7
1971	105,739.00	66,324	59,872	61,728	31.82	1,940
1972	716.34	439	396	428	32.70	13
1973	84,598.66	50,604	45,681	51,607	33.59	1,536
1975	305,906.03	173,936	157,015	194,777	35.39	5,504
1976	1,665,076.07	921,860	832,177	1,082,660	36.30	29,825
1977	24,415.81	13,149	11,870	16,208	37.22	435
1978	6,424.75	3,363	3,036	4,352	38.14	114
1979	11,825.78	6,009	5,424	8,176	39.07	209
1980	5,043.93	2,485	2,243	3,558	40.01	89
1982	604,025.36	278,845	251,718	442,911	41.90	10,571
1983	21,228.33	9,465	8,544	15,869	42.86	370
1984	12,852,659.92	5,529,998	4,992,015	9,788,544	43.81	223,432
1985	278,328.19	115,321	104,102	215,975	44.78	4,823
1986	301,697.13	120,243	108,545	238,407	45.74	5,212
1987	78,774.61	30,140	27,208	63,383	46.71	1,357
1988	81,315.05	29,817	26,916	66,596	47.68	1,397
1989	818.56	287	259	682	48.66	14
1990	294.58	99	89	250	49.64	5
1991	3,025.78	963	869	2,611	50.62	52
1992	47.07	14	13	41	51.60	1
1993	106,690.45	30,515	27,547	95,147	52.59	1,809
1994	52,303.55	14,118	12,745	47,404	53.57	885
1995	5,433.78	1,378	1,244	5,005	54.56	92
1996	6,811.43	1,617	1,460	6,373	55.55	115
1997	9,839.83	2,176	1,964	9,352	56.54	165
1998	3,724.72	762	688	3,595	57.54	62
1999	8,553.31	1,612	1,455	8,381	58.53	143
2000	8,230.73	1,417	1,279	8,186	59.52	138

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -15						
2001	9,933.44	1,547	1,396	10,027	60.52	166
2002	10,577.19	1,474	1,331	10,833	61.52	176
2003	4,308.78	530	478	4,477	62.51	72
2004	1,675.99	179	162	1,765	63.51	28
2007	10,714.39	616	556	11,766	66.50	177
2008	18,359.93	754	681	20,433	67.50	303
2009	14,714.72	363	327	16,595	68.50	242
2010	7,791.94	64	58	8,903	69.50	128
	17,120,820.11	7,774,958	7,018,574	12,670,369		308,670
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.0 1.80						

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -15						
1930	12,305.82	11,992	14,152			
1931	16,696.23	16,185	19,201			
1935	2,077.43	1,969	2,389			
1939	4,746.81	4,381	5,459			
1940	6,120.05	5,608	7,038			
1941	1,957.45	1,780	2,251			
1942	73,728.27	66,512	84,788			
1943	14,400.93	12,885	16,561			
1944	411.83	365	474			
1946	49,168.50	42,834	56,544			
1947	44,825.63	38,670	51,549			
1950	32,695.50	27,344	37,600			
1952	284,587.90	232,618	327,276			
1953	54,253.12	43,818	62,391			
1954	130,095.76	103,783	149,610			
1955	87,454.31	68,884	100,572			
1956	35,543.17	27,625	40,875			
1957	421,475.21	323,108	484,696			
1958	23,266.30	17,585	26,756			
1959	456,410.40	339,954	524,872			
1960	483,742.58	354,922	556,304			
1961	53,573.71	38,700	61,610			
1962	456,494.79	324,510	524,969			
1963	679,391.10	475,030	781,300			
1964	109,839.10	75,478	126,315			
1965	1,034,549.99	698,468	1,175,140	14,592	26.84	544
1966	437,700.56	290,164	488,187	15,169	27.53	551
1967	125,009.60	81,347	136,863	6,898	28.22	244
1968	304,939.48	194,600	327,405	23,275	28.93	805
1969	211,234.40	132,148	222,333	20,587	29.64	695
1970	183,714.67	112,559	189,375	21,897	30.37	721
1971	256,931.22	154,100	259,266	36,205	31.10	1,164
1972	306,684.81	179,924	302,714	49,974	31.84	1,570
1973	1,087,588.45	623,637	1,049,240	201,487	32.59	6,182
1974	796,926.95	446,392	751,034	165,432	33.34	4,962
1975	1,186,105.94	648,429	1,090,951	273,071	34.10	8,008
1976	1,029,232.11	548,654	923,085	260,532	34.87	7,472
1977	548,303.09	284,718	479,025	151,524	35.65	4,250
1978	659,021.30	332,995	560,248	197,626	36.44	5,423
1979	861,805.31	423,417	712,379	278,697	37.23	7,486
1980	840,086.12	401,008	674,677	291,422	38.02	7,665
1981	808,402.63	374,301	629,744	299,919	38.83	7,724

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -15						
1982	1,707,392.36	766,060	1,288,860	674,641	39.64	17,019
1983	1,784,024.22	774,572	1,303,181	748,447	40.46	18,498
1984	1,603,555.65	672,945	1,132,198	711,891	41.28	17,245
1985	10,794,302.48	4,371,396	7,354,669	5,058,779	42.11	120,132
1986	9,626,193.91	3,755,318	6,318,147	4,751,976	42.95	110,640
1987	2,189,213.65	821,517	1,382,164	1,135,432	43.79	25,929
1988	1,282,799.44	462,083	777,433	697,786	44.64	15,631
1989	1,156,956.69	399,150	671,551	658,949	45.50	14,482
1990	1,255,568.58	414,068	696,650	747,254	46.36	16,119
1991	1,237,706.89	389,347	655,058	768,305	47.22	16,271
1992	1,032,343.29	308,671	519,325	667,870	48.10	13,885
1993	2,829,742.34	802,552	1,350,256	1,903,948	48.97	38,880
1994	4,020,026.68	1,077,536	1,812,904	2,810,127	49.85	56,372
1995	4,414,774.94	1,113,790	1,873,900	3,203,091	50.74	63,128
1996	662,843.97	156,791	263,794	498,477	51.63	9,655
1997	4,349,119.21	959,535	1,614,373	3,387,114	52.53	64,480
1998	1,337,133.82	273,711	460,506	1,077,198	53.43	20,161
1999	1,407,193.97	265,640	446,927	1,171,346	54.33	21,560
2000	3,203,625.77	553,178	930,696	2,753,474	55.24	49,846
2001	1,051,266.33	164,599	276,930	932,026	56.15	16,599
2002	1,975,307.97	277,136	466,268	1,805,336	57.07	31,634
2003	712,091.99	88,319	148,593	670,313	57.99	11,559
2004	14,062,534.58	1,515,147	2,549,163	13,622,752	58.91	231,247
2005	7,153,607.85	653,031	1,098,694	7,127,955	59.84	119,117
2006	5,539,057.35	414,554	697,468	5,672,448	60.77	93,343
2007	24,996,624.21	1,455,128	2,448,184	26,297,934	61.71	426,154
2008	2,575,066.25	107,526	180,907	2,780,419	62.64	44,387
2009	3,338,434.04	83,887	141,136	3,698,063	63.58	58,164
2010	3,600,523.40	29,937	50,368	4,090,234	64.53	63,385
	135,112,530.36	31,710,525	52,947,521	102,431,889		1,870,988

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.7 1.38

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -10						
1919	243,405.35	238,211	266,669	1,077	7.17	150
1920	70,971.77	69,181	77,446	623	7.40	84
1922	12,285.31	11,878	13,297	217	7.87	28
1924	160,260.30	153,612	171,964	4,322	8.36	517
1926	262,347.01	249,245	279,022	9,560	8.86	1,079
1927	10,916.84	10,326	11,560	449	9.11	49
1928	107,680.25	101,355	113,464	4,984	9.38	531
1929	225,764.88	211,473	236,737	11,604	9.65	1,202
1930	251,973.78	234,869	262,928	14,243	9.92	1,436
1931	29,694.06	27,533	30,822	1,841	10.21	180
1935	12,142.11	11,008	12,323	1,033	11.43	90
1936	87,307.04	78,663	88,061	7,977	11.76	678
1937	86,168.35	77,126	86,340	8,445	12.11	697
1940	28,924.01	25,350	28,378	3,438	13.21	260
1941	25.46	22	25	3	13.60	
1942	113,280.80	97,751	109,429	15,180	14.01	1,084
1946	47,659.12	39,714	44,459	7,966	15.76	505
1947	169,469.95	139,841	156,547	29,870	16.24	1,839
1948	5,036.99	4,115	4,607	934	16.72	56
1949	16,995.36	13,742	15,384	3,311	17.22	192
1950	149,157.68	119,319	133,574	30,499	17.73	1,720
1952	623,281.33	487,311	545,529	140,080	18.80	7,451
1953	104,211.09	80,507	90,125	24,507	19.35	1,267
1954	161,605.00	123,314	138,046	39,720	19.91	1,995
1955	83,432.26	62,859	70,369	21,406	20.48	1,045
1956	31,582.11	23,479	26,284	8,456	21.07	401
1957	1,369,878.82	1,004,507	1,124,513	382,354	21.67	17,644
1958	107,954.18	78,046	87,370	31,380	22.28	1,408
1959	1,672,784.15	1,191,790	1,334,170	505,893	22.90	22,091
1960	1,082,216.63	759,500	850,235	340,203	23.53	14,458
1961	14,840.54	10,254	11,479	4,846	24.17	200
1962	593,144.55	403,318	451,501	200,958	24.82	8,097
1963	793,075.34	530,409	593,775	278,608	25.48	10,934
1964	126,567.46	83,192	93,131	46,093	26.16	1,762
1965	2,045,538.10	1,320,984	1,478,798	771,294	26.84	28,737
1966	427,300.18	270,954	303,324	166,706	27.53	6,055
1967	100,486.22	62,546	70,018	40,517	28.22	1,436
1968	288,008.08	175,804	196,807	120,002	28.93	4,148
1969	147,000.65	87,965	98,474	63,227	29.64	2,133
1970	153,071.72	89,707	100,424	67,955	30.37	2,238
1971	241,162.79	138,354	154,883	110,396	31.10	3,550
1972	210,512.34	118,132	132,245	99,319	31.84	3,119



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -10						
1973	438,458.92	240,487	269,217	213,088	32.59	6,538
1974	447,062.79	239,531	268,147	223,622	33.34	6,707
1975	1,131,570.40	591,719	662,410	582,317	34.10	17,077
1976	668,834.27	341,035	381,777	353,941	34.87	10,150
1977	371,820.75	184,681	206,744	202,259	35.65	5,673
1978	601,597.32	290,763	325,500	336,257	36.44	9,228
1979	656,745.81	308,640	345,512	376,908	37.23	10,124
1980	940,806.57	429,561	480,879	554,008	38.02	14,571
1981	620,098.27	274,630	307,439	374,669	38.83	9,649
1982	1,556,898.25	668,166	747,990	964,598	39.64	24,334
1983	1,970,202.62	818,213	915,963	1,251,260	40.46	30,926
1984	12,662,190.59	5,082,755	5,689,978	8,238,432	41.28	199,574
1985	4,784,921.92	1,853,511	2,074,945	3,188,469	42.11	75,718
1986	4,553,864.70	1,699,288	1,902,297	3,106,954	42.95	72,339
1987	1,445,860.43	518,979	580,980	1,009,466	43.79	23,052
1988	625,699.96	215,587	241,343	446,927	44.64	10,012
1989	478,657.60	157,957	176,828	349,695	45.50	7,686
1990	676,810.89	213,498	239,004	505,488	46.36	10,904
1991	766,591.04	230,663	258,220	585,030	47.22	12,389
1992	450,161.12	128,746	144,127	351,050	48.10	7,298
1993	2,682,439.14	727,697	814,633	2,136,050	48.97	43,620
1994	1,666,111.56	427,171	478,204	1,354,519	49.85	27,172
1995	1,992,983.35	480,943	538,400	1,653,882	50.74	32,595
1996	234,324.56	53,018	59,352	198,405	51.63	3,843
1997	2,958,217.64	624,287	698,869	2,555,170	52.53	48,642
1998	488,987.24	95,744	107,182	430,704	53.43	8,061
1999	645,180.94	116,497	130,415	579,284	54.33	10,662
2000	1,393,705.97	230,191	257,691	1,275,386	55.24	23,088
2001	727,413.97	108,941	121,956	678,199	56.15	12,078
2002	1,292,755.47	173,488	194,214	1,227,817	57.07	21,514
2003	630,691.39	74,822	83,761	610,000	57.99	10,519
2004	3,677,983.88	379,049	424,333	3,621,449	58.91	61,474
2005	3,841,037.92	335,392	375,460	3,849,682	59.84	64,333
2006	2,965,021.59	212,260	237,618	3,023,906	60.77	49,760
2007	26,302,849.41	1,464,595	1,639,565	27,293,569	61.71	442,288
2008	3,919,794.46	156,561	175,265	4,136,509	62.64	66,036
2009	2,409,492.39	57,912	64,831	2,585,611	63.58	40,667
2010	2,012,820.70	16,008	17,920	2,196,183	64.53	34,034
	108,159,785.76	29,240,252	32,733,505	86,242,259		1,716,881

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.2 1.59

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
1974	96,420.97	56,245	59,497	36,924	25.00	1,477
1976	276,899.41	153,632	162,515	114,384	26.71	4,282
1978	42.02	22	23	19	28.47	1
1985	149,012.69	62,336	65,940	83,073	34.90	2,380
1986	33,487.58	13,479	14,258	19,230	35.85	536
1994	191.00	52	55	136	43.60	3
1999	159.35	30	32	127	48.54	3
2000	3,229.97	564	597	2,633	49.53	53
2001	1,704.88	269	285	1,420	50.52	28
2008	2,044,339.71	85,188	90,113	1,954,227	57.50	33,987
	2,605,487.58	371,817	393,315	2,212,173		42,750
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.7 1.64

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2						
NET SALVAGE PERCENT.. 0						
1974	142,464.86	88,072	86,564	55,901	19.09	2,928
1976	207,806.82	123,603	121,486	86,321	20.26	4,261
1983	4,092.98	2,057	2,022	2,071	24.87	83
1984	27,484.51	13,412	13,182	14,303	25.60	559
1985	824,393.62	389,938	383,259	441,135	26.35	16,741
1988	0.14					
1995	1,024.64	311	306	719	34.81	21
1998	1,711.88	424	417	1,295	37.63	34
1999	229.44	52	51	178	38.59	5
2000	324.61	68	67	258	39.56	7
2004	376.94	49	48	329	43.51	8
2008	1,120,161.38	56,008	55,048	1,065,113	47.50	22,423
	2,330,071.82	673,994	662,450	1,667,622		47,070
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.4 2.02

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1926	14,129.99	13,421	12,084	2,046	3.26	628
1930	11,923.00	11,134	10,025	1,898	4.30	441
1952	95.21	76	68	27	13.06	2
1953	97.00	77	69	28	13.69	2
1960	114.00	82	74	40	18.48	2
1972	5,902.51	3,363	3,028	2,875	27.97	103
1984	94,111.68	37,819	34,053	60,059	38.88	1,545
1985	788,011.99	305,142	274,754	513,258	39.83	12,886
1986	848,667.02	316,095	284,615	564,052	40.79	13,828
1988	33,911.38	11,624	10,467	23,444	42.72	549
1990	5,257.70	1,645	1,481	3,777	44.66	85
1992	251.05	71	64	187	46.62	4
1993	495.95	133	120	376	47.60	8
1995	5,464.55	1,297	1,168	4,297	49.57	87
1996	4,170.97	927	835	3,336	50.56	66
1998	1,797.17	344	310	1,487	52.54	28
2001	7,567.17	1,104	994	6,573	55.52	118
2002	3,941.06	514	463	3,478	56.52	62
2003	934.96	108	97	838	57.51	15
2008	45,401.63	1,746	1,571	43,831	62.50	701
	1,872,245.99	706,722	636,340	1,235,906		31,160

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.7 1.66

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 360.4 LAND - EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
2009	58,251.77	1,165	614	57,638	73.50	784
2010	967,447.84	6,453	3,403	964,045	74.50	12,940
	1,025,699.61	7,618	4,017	1,021,683		13,724
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						74.4 1.34

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -10						
1910	241.39	253	266			
1912	198,919.47	206,302	218,811			
1915	2,428.35	2,486	2,671			
1916	1,094.00	1,115	1,203			
1917	7,605.83	7,724	8,366			
1919	435.00	438	478			
1920	82.86	83	91			
1925	9,102.51	8,948	10,013			
1926	13,523.33	13,237	14,876			
1927	11,352.99	11,065	12,488			
1929	15,158.53	14,643	16,674			
1930	4,027.40	3,873	4,430			
1931	6,874.64	6,579	7,562			
1933	2,104.45	1,995	2,315			
1934	2,578.87	2,432	2,837			
1935	142.88	134	157			
1936	5,794.72	5,406	6,374			
1937	10,118.87	9,389	11,131			
1939	189.92	174	209			
1940	1,411.95	1,287	1,553			
1941	2,426.22	2,196	2,669			
1942	4,271.85	3,841	4,699			
1943	2,233.78	1,994	2,457			
1944	701.32	622	771			
1945	2,827.99	2,487	3,085	26	12.03	2
1946	1,934.47	1,687	2,093	35	12.42	3
1947	1,070.95	926	1,149	29	12.82	2
1948	8,923.51	7,651	9,491	325	13.23	25
1949	10,156.73	8,629	10,704	468	13.66	34
1950	7,468.35	6,283	7,794	421	14.11	30
1951	16,824.10	14,013	17,383	1,124	14.57	77
1952	4,480.84	3,693	4,581	348	15.04	23
1953	5,007.85	4,083	5,065	444	15.53	29
1954	3,350.79	2,701	3,351	335	16.03	21
1955	19,555.04	15,577	19,323	2,188	16.55	132
1956	24,291.57	19,114	23,711	3,010	17.08	176
1957	20,026.61	15,560	19,302	2,727	17.62	155
1958	38,048.34	29,172	36,188	5,665	18.18	312
1959	2,616.39	1,979	2,455	423	18.75	23
1960	9,717.01	7,243	8,985	1,704	19.34	88
1961	1,872.98	1,376	1,707	353	19.93	18
1962	16,925.87	12,245	15,190	3,428	20.54	167

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -10						
1963	19,177.73	13,656	16,940	4,156	21.16	196
1964	344.83	242	300	79	21.79	4
1965	21,093.19	14,525	18,018	5,185	22.44	231
1966	32,816.56	22,207	27,548	8,550	23.09	370
1967	22,988.74	15,274	18,947	6,341	23.76	267
1968	37,130.30	24,213	30,036	10,807	24.43	442
1969	15,033.07	9,616	11,929	4,607	25.11	183
1970	25,686.88	16,101	19,973	8,283	25.81	321
1971	25,174.41	15,457	19,174	8,518	26.51	321
1972	51,607.10	31,005	38,462	18,306	27.23	672
1973	52,213.92	30,680	38,058	19,377	27.95	693
1974	82,814.58	47,552	58,988	32,108	28.68	1,120
1975	347,054.34	194,572	241,366	140,394	29.42	4,772
1976	339,013.53	185,402	229,991	142,924	30.17	4,737
1977	70,724.32	37,706	46,774	31,023	30.92	1,003
1978	171,403.51	88,961	110,356	78,188	31.69	2,467
1979	188,275.44	95,060	117,922	89,181	32.46	2,747
1980	844,158.30	414,144	513,745	414,829	33.24	12,480
1981	119,076.56	56,694	70,329	60,655	34.03	1,782
1982	646,140.05	298,282	370,018	340,736	34.82	9,786
1983	297,371.83	132,862	164,815	162,294	35.63	4,555
1984	12,455.17	5,380	6,674	7,027	36.44	193
1985	347,926.14	145,115	180,015	202,704	37.25	5,442
1986	82,041.75	32,970	40,899	49,347	38.08	1,296
1987	727,601.68	281,327	348,985	451,377	38.91	11,601
1988	157,774.47	58,603	72,697	100,855	39.74	2,538
1989	191,566.43	68,169	84,563	126,160	40.59	3,108
1990	18,421.40	6,268	7,775	12,489	41.44	301
1991	352,346.62	114,336	141,834	245,747	42.30	5,810
1992	258,349.22	79,762	98,945	185,239	43.16	4,292
1993	32,341.13	9,469	11,746	23,829	44.03	541
1994	85,660.45	23,714	29,417	64,809	44.90	1,443
1995	318,718.59	83,090	103,073	247,517	45.78	5,407
1996	150,943.93	36,889	45,761	120,277	46.67	2,577
1997	202,628.14	46,212	57,326	165,565	47.56	3,481
1998	169,805.30	35,956	44,603	142,183	48.45	2,935
1999	1,558,397.23	304,277	377,455	1,336,782	49.35	27,088
2000	256,533.06	45,807	56,823	225,363	50.26	4,484
2001	378,272.74	61,237	75,964	340,136	51.17	6,647
2002	516,723.50	75,028	93,072	475,324	52.08	9,127
2003	124,467.07	15,974	19,816	117,098	53.00	2,209
2004	103,046.28	11,486	14,248	99,103	53.92	1,838

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -10						
2005	87,428.04	8,254	10,239	85,932	54.85	1,567
2006	147,708.14	11,455	14,210	148,269	55.77	2,659
2007	634,390.73	38,262	47,464	650,366	56.71	11,468
2008	1,436,352.97	62,141	77,086	1,502,902	57.64	26,074
2009	1,808,102.34	47,078	58,401	1,930,512	58.58	32,955
2010	454,426.31	3,914	4,855	495,014	59.53	8,315
	14,521,648.54	3,917,019	4,812,293	11,161,520		235,862
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.3 1.62



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1908	1,107.06	1,107	1,107			
1923	788.30	771	788			
1924	900.80	875	901			
1926	10,228.41	9,778	10,228			
1937	8,410.83	7,514	8,411			
1938	56.14	50	56			
1939	124.66	110	125			
1940	183.87	161	184			
1941	4,590.34	3,996	4,590			
1942	7,986.38	6,902	7,986			
1943	2,219.58	1,904	2,220			
1944	25,521.14	21,738	25,521			
1945	61,655.32	52,119	61,655			
1946	4,458.52	3,740	4,459			
1947	41,932.79	34,897	41,933			
1948	4,689.21	3,871	4,689			
1949	176,200.81	144,250	176,201			
1950	77,767.78	63,113	77,150	618	8.48	73
1951	191,264.72	153,861	188,081	3,184	8.80	362
1952	29,395.33	23,438	28,651	744	9.12	82
1953	71,182.93	56,219	68,723	2,460	9.46	260
1954	18,452.55	14,434	17,644	809	9.80	83
1955	82,843.50	64,157	78,426	4,418	10.15	435
1956	83,089.68	63,665	77,825	5,265	10.52	500
1957	135,987.01	103,078	126,004	9,983	10.89	917
1958	118,397.85	88,746	108,484	9,914	11.27	880
1959	62,688.92	46,446	56,776	5,913	11.66	507
1960	142,739.34	104,485	127,724	15,015	12.06	1,245
1961	14,848.88	10,734	13,121	1,728	12.47	139
1962	94,302.55	67,291	82,257	12,046	12.89	935
1963	146,996.87	103,453	126,462	20,535	13.33	1,541
1964	103,513.09	71,838	87,816	15,697	13.77	1,140
1965	70,528.04	48,226	58,952	11,576	14.23	813
1966	130,203.88	87,670	107,169	23,035	14.70	1,567
1967	99,199.55	65,737	80,358	18,842	15.18	1,241
1968	562,066.76	366,220	447,672	114,395	15.68	7,296
1969	261,170.83	167,264	204,465	56,706	16.18	3,505
1970	366,902.03	230,741	282,061	84,841	16.70	5,080
1971	386,210.87	238,420	291,447	94,764	17.22	5,503
1972	489,330.93	296,207	362,087	127,244	17.76	7,165
1973	331,363.12	196,535	240,247	91,116	18.31	4,976
1974	653,032.09	379,196	463,534	189,498	18.87	10,042

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1975	1,816,816.07	1,031,552	1,260,981	555,835	19.45	28,578
1976	1,648,543.32	914,760	1,118,213	530,330	20.03	26,477
1977	1,116,269.88	604,773	739,282	376,988	20.62	18,283
1978	1,982,011.62	1,046,938	1,279,789	702,223	21.23	33,077
1979	2,419,565.85	1,245,278	1,522,243	897,323	21.84	41,086
1980	4,020,155.08	2,013,655	2,461,516	1,558,639	22.46	69,396
1981	1,938,992.29	943,649	1,153,528	785,464	23.10	34,003
1982	3,295,744.11	1,557,041	1,903,345	1,392,399	23.74	58,652
1983	1,842,295.20	843,771	1,031,436	810,859	24.39	33,246
1984	280,764.88	124,471	152,155	128,610	25.05	5,134
1985	1,514,596.47	648,914	793,240	721,356	25.72	28,047
1986	1,612,744.20	666,596	814,855	797,889	26.40	30,223
1987	2,304,667.08	917,257	1,121,266	1,183,401	27.09	43,684
1988	940,936.44	360,068	440,151	500,785	27.78	18,027
1989	1,307,937.97	480,157	586,950	720,988	28.48	25,316
1990	1,227,073.37	431,108	526,991	700,082	29.19	23,984
1991	2,473,598.37	830,041	1,014,652	1,458,946	29.90	48,794
1992	1,726,665.53	551,376	674,008	1,052,658	30.63	34,367
1993	890,621.00	269,956	329,997	560,624	31.36	17,877
1994	1,384,890.63	397,311	485,678	899,213	32.09	28,022
1995	1,933,032.49	522,769	639,039	1,293,993	32.83	39,415
1996	1,111,818.79	282,157	344,912	766,907	33.58	22,838
1997	2,133,591.15	505,896	618,413	1,515,178	34.33	44,136
1998	3,450,207.50	759,805	928,795	2,521,412	35.09	71,856
1999	5,342,915.28	1,086,375	1,327,997	4,014,918	35.85	111,992
2000	3,139,716.24	584,678	714,717	2,424,999	36.62	66,221
2001	2,021,980.41	341,937	417,988	1,603,992	37.39	42,899
2002	1,620,561.32	245,969	300,675	1,319,886	38.17	34,579
2003	2,785,382.02	374,467	457,753	2,327,629	38.95	59,759
2004	3,749,423.26	438,270	535,746	3,213,677	39.74	80,868
2005	4,682,269.02	464,060	567,273	4,114,996	40.54	101,505
2006	4,020,997.13	327,028	399,763	3,621,234	41.34	87,596
2007	2,720,108.05	172,890	211,343	2,508,765	42.14	59,534
2008	5,249,118.55	239,150	292,340	4,956,779	42.95	115,408
2009	7,551,176.43	206,374	252,273	7,298,903	43.77	166,756
2010	4,764,032.01	43,400	53,053	4,710,979	44.59	105,651
	97,095,752.27	25,878,854	31,626,546	65,469,206		1,913,573

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.2 1.97

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -25						
1945	41,643.10	43,384	42,080	9,974	9.16	1,089
1946	156,613.84	162,060	157,188	38,579	9.47	4,074
1947	205,459.98	211,064	204,719	52,106	9.80	5,317
1948	180,901.43	184,438	178,893	47,234	10.14	4,658
1949	307,004.11	310,562	301,226	82,529	10.49	7,867
1950	250,371.55	251,170	243,619	69,345	10.86	6,385
1951	313,442.00	311,734	302,362	89,440	11.24	7,957
1952	330,040.49	325,317	315,537	97,014	11.63	8,342
1953	370,936.59	362,169	351,281	112,390	12.04	9,335
1954	374,306.27	361,800	350,923	116,960	12.47	9,379
1955	444,327.91	425,039	412,261	143,149	12.91	11,088
1956	597,099.84	564,939	547,955	198,420	13.37	14,841
1957	506,909.93	474,075	459,823	173,814	13.85	12,550
1958	418,103.65	386,364	374,749	147,881	14.34	10,312
1959	443,771.92	404,942	392,768	161,947	14.85	10,906
1960	337,038.48	303,566	294,440	126,858	15.37	8,254
1961	756,309.95	672,085	651,880	293,507	15.90	18,460
1962	490,501.59	429,636	416,720	196,407	16.46	11,932
1963	488,400.23	421,581	408,907	201,593	17.02	11,844
1964	452,671.92	384,771	373,204	192,636	17.60	10,945
1965	680,006.59	568,732	551,634	298,374	18.20	16,394
1966	556,027.55	457,458	443,706	251,328	18.80	13,369
1967	716,397.18	579,306	561,891	333,605	19.42	17,178
1968	639,773.20	508,036	492,763	306,954	20.06	15,302
1969	885,262.76	690,107	669,361	437,217	20.70	21,122
1970	1,064,362.38	813,758	789,294	541,159	21.36	25,335
1971	1,422,029.34	1,065,544	1,033,511	744,026	22.03	33,773
1972	1,238,147.49	908,630	881,314	666,370	22.71	29,343
1973	2,059,480.21	1,479,093	1,434,628	1,139,722	23.40	48,706
1974	1,341,854.99	942,351	914,021	763,298	24.10	31,672
1975	2,193,535.41	1,505,067	1,459,821	1,282,098	24.81	51,677
1976	2,505,708.24	1,678,261	1,627,808	1,504,327	25.53	58,924
1977	2,855,859.53	1,865,412	1,809,333	1,760,491	26.26	67,041
1978	3,192,666.45	2,031,693	1,970,615	2,020,218	27.00	74,823
1979	4,295,578.19	2,660,305	2,580,329	2,789,144	27.75	100,510
1980	3,576,661.72	2,154,134	2,089,375	2,381,452	28.50	83,560
1981	4,281,005.22	2,503,425	2,428,165	2,923,092	29.27	99,866
1982	3,052,435.40	1,730,883	1,678,848	2,136,696	30.05	71,105
1983	3,436,975.27	1,887,973	1,831,215	2,465,004	30.83	79,955
1984	3,859,414.42	2,050,748	1,989,097	2,835,171	31.62	89,664
1985	4,831,578.22	2,479,506	2,404,965	3,634,508	32.42	112,107
1986	4,030,481.79	1,994,182	1,934,232	3,103,870	33.23	93,406

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -25						
1987	3,007,810.76	1,432,131	1,389,077	2,370,686	34.05	69,624
1988	2,900,754.64	1,327,095	1,287,199	2,338,744	34.87	67,070
1989	2,616,440.27	1,147,669	1,113,167	2,157,383	35.70	60,431
1990	2,582,364.81	1,083,431	1,050,860	2,177,096	36.54	59,581
1991	3,128,188.06	1,252,683	1,215,024	2,695,211	37.38	72,103
1992	3,775,336.51	1,438,922	1,395,664	3,323,507	38.23	86,935
1993	4,120,415.36	1,489,891	1,445,101	3,705,418	39.09	94,792
1994	4,932,957.65	1,686,147	1,635,457	4,530,740	39.96	113,382
1995	11,419,655.27	3,677,700	3,567,139	10,707,430	40.83	262,244
1996	8,115,669.01	2,451,338	2,377,644	7,766,942	41.71	186,213
1997	7,183,342.18	2,026,062	1,965,153	7,014,025	42.59	164,687
1998	7,417,621.74	1,942,026	1,883,644	7,388,383	43.48	169,926
1999	7,278,026.42	1,756,643	1,703,834	7,393,699	44.38	166,600
2000	7,845,117.48	1,733,085	1,680,984	8,125,413	45.28	179,448
2001	6,406,671.58	1,284,217	1,245,610	6,762,729	46.18	146,443
2002	4,475,229.43	804,534	780,348	4,813,689	47.09	102,223
2003	6,011,331.85	954,975	926,266	6,587,899	48.01	137,219
2004	6,869,997.18	947,716	919,225	7,668,271	48.93	156,719
2005	6,100,573.59	714,072	692,605	6,933,112	49.85	139,079
2006	8,053,781.47	772,458	749,236	9,317,991	50.78	183,497
2007	10,386,926.42	776,682	753,333	12,230,325	51.71	236,518
2008	11,468,919.15	612,584	594,168	13,741,981	52.65	261,006
2009	17,724,916.93	572,072	554,874	21,601,272	53.58	403,159
2010	15,308,164.96	163,606	158,687	18,976,519	54.53	348,001
	229,311,309.05	71,593,039	69,440,760	217,198,376		5,287,267
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.1 2.31

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -20						
1940	162,566.52	181,619	141,225	53,855	3.45	15,610
1941	133,383.85	148,184	115,226	44,835	3.71	12,085
1942	113,364.84	125,264	97,404	38,634	3.96	9,756
1943	59,858.10	65,767	51,140	20,690	4.22	4,903
1944	96,425.87	105,343	81,914	33,797	4.48	7,544
1945	83,393.40	90,585	70,438	29,634	4.74	6,252
1946	181,835.38	196,382	152,705	65,497	5.00	13,099
1947	225,862.68	242,468	188,541	82,494	5.27	15,654
1948	278,483.38	297,086	231,011	103,169	5.55	18,589
1949	379,555.17	402,359	312,870	142,596	5.83	24,459
1950	219,760.41	231,381	179,920	83,792	6.13	13,669
1951	372,338.75	389,347	302,752	144,054	6.43	22,403
1952	392,456.97	407,370	316,767	154,181	6.75	22,842
1953	424,405.48	437,172	339,941	169,346	7.08	23,919
1954	39,543.14	40,410	31,422	16,030	7.42	2,160
1955	439,259.72	444,988	346,018	181,094	7.79	23,247
1956	751,199.29	754,324	586,555	314,884	8.16	38,589
1957	489,405.23	486,743	378,487	208,799	8.56	24,392
1958	403,260.44	397,099	308,780	175,133	8.97	19,524
1959	313,939.31	305,902	237,866	138,861	9.40	14,772
1960	251,157.90	242,016	188,189	113,200	9.85	11,492
1961	571,703.47	544,445	423,355	262,689	10.32	25,454
1962	302,963.85	284,956	221,579	141,978	10.81	13,134
1963	343,852.12	319,205	248,211	164,412	11.32	14,524
1964	279,074.62	255,521	198,691	136,199	11.85	11,494
1965	461,136.61	416,240	323,664	229,700	12.39	18,539
1966	369,969.37	328,888	255,740	188,223	12.96	14,523
1967	325,970.62	285,237	221,798	169,367	13.54	12,509
1968	364,724.89	313,897	244,083	193,587	14.14	13,691
1969	428,677.60	362,661	282,002	232,411	14.75	15,757
1970	823,241.65	683,817	531,729	456,161	15.39	29,640
1971	910,073.46	741,965	576,945	515,143	16.03	32,136
1972	786,031.94	628,197	488,480	454,758	16.70	27,231
1973	1,366,980.26	1,070,182	832,163	808,213	17.38	46,502
1974	1,191,785.91	913,289	710,165	719,978	18.07	39,844
1975	1,553,659.43	1,164,499	905,503	958,888	18.77	51,086
1976	1,612,862.88	1,181,003	918,337	1,017,098	19.49	52,186
1977	1,528,907.30	1,092,741	849,705	984,984	20.22	48,713
1978	1,985,067.49	1,383,036	1,075,435	1,306,646	20.97	62,310
1979	2,234,743.64	1,516,765	1,179,422	1,502,270	21.72	69,165
1980	2,247,701.68	1,484,023	1,153,962	1,543,280	22.49	68,621
1981	2,294,874.02	1,472,758	1,145,202	1,608,647	23.26	69,159

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -20						
1982	2,262,542.73	1,409,112	1,095,712	1,619,339	24.05	67,332
1983	2,556,896.94	1,543,343	1,200,089	1,868,187	24.85	75,179
1984	2,840,725.66	1,659,438	1,290,363	2,118,508	25.66	82,561
1985	3,667,244.02	2,070,086	1,609,679	2,791,014	26.48	105,401
1986	4,068,643.87	2,215,621	1,722,845	3,159,528	27.31	115,691
1987	2,324,114.61	1,218,766	947,701	1,841,237	28.15	65,408
1988	151,811.66	76,513	59,496	122,678	29.00	4,230
1989	3,484,549.24	1,684,292	1,309,689	2,871,770	29.86	96,174
1990	3,073,635.28	1,421,495	1,105,341	2,583,021	30.73	84,055
1991	2,671,034.44	1,179,529	917,190	2,288,051	31.60	72,407
1992	1,956,850.49	822,347	639,449	1,708,772	32.49	52,594
1993	2,543,595.33	1,014,589	788,935	2,263,379	33.38	67,806
1994	2,085,977.57	786,998	611,962	1,891,211	34.28	55,170
1995	8,597,785.03	3,055,997	2,376,314	7,941,028	35.19	225,661
1996	4,458,162.49	1,486,173	1,155,634	4,194,161	36.11	116,150
1997	3,890,232.69	1,210,952	941,624	3,726,655	37.03	100,639
1998	4,157,343.34	1,201,306	934,124	4,054,688	37.96	106,815
1999	4,943,258.84	1,318,071	1,024,919	4,906,992	38.89	126,176
2000	5,767,026.48	1,406,232	1,093,472	5,826,960	39.84	146,259
2001	3,912,890.24	865,844	673,272	4,022,196	40.78	98,632
2002	2,666,437.08	528,594	411,030	2,788,694	41.74	66,811
2003	3,842,295.69	674,092	524,167	4,086,588	42.69	95,727
2004	3,629,637.45	552,286	429,452	3,926,113	43.66	89,925
2005	2,845,624.77	367,427	285,708	3,129,042	44.62	70,126
2006	4,244,927.08	449,283	349,358	4,744,554	45.59	104,070
2007	5,949,267.21	489,744	380,820	6,758,301	46.57	145,121
2008	8,227,527.07	485,753	377,717	9,495,315	47.54	199,733
2009	9,990,358.25	354,858	275,934	11,712,496	48.52	241,395
2010	13,110,526.10	154,180	119,889	15,612,742	49.51	315,345
	151,716,380.29	54,138,055	42,097,227	139,962,429		4,273,771
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.7 2.82

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2						
NET SALVAGE PERCENT.. -25						
1907	23,283.38	29,104	29,104			
1908	9,767.84	12,210	12,210			
1909	120,883.69	151,105	151,105			
1910	96,148.98	120,186	120,186			
1911	51,027.53	63,784	63,784			
1912	7,880.73	9,802	7,932	1,919	0.25	1,919
1913	5,603.00	6,938	5,614	1,390	0.47	1,390
1914	1,881.00	2,321	1,878	473	0.65	473
1915	82,563.00	101,511	82,144	21,060	0.82	21,060
1916	7,111.00	8,709	7,047	1,842	1.01	1,824
1917	5,840.00	7,126	5,766	1,534	1.19	1,289
1918	849.00	1,032	835	226	1.38	164
1921	5,947.77	7,145	5,782	1,653	1.95	848
1923	1,009.00	1,202	973	288	2.34	123
1924	311.00	369	299	90	2.54	35
1926	4,327.00	5,090	4,119	1,290	2.95	437
1927	21,844.00	25,579	20,699	6,606	3.16	2,091
1928	52,361.00	61,040	49,394	16,057	3.37	4,765
1929	94,044.00	109,115	88,297	29,258	3.59	8,150
1930	45,265.04	52,270	42,297	14,284	3.81	3,749
1931	809.52	930	753	259	4.03	64
1934	3,777.88	4,278	3,462	1,260	4.71	268
1936	14,727.00	16,502	13,354	5,055	5.18	976
1937	7,116.00	7,931	6,418	2,477	5.42	457
1938	3,736.90	4,141	3,351	1,320	5.67	233
1939	14.00	15	12	6	5.92	1
1940	3,832.02	4,199	3,398	1,392	6.17	226
1941	2,940.21	3,203	2,592	1,083	6.43	168
1944	12.00	13	11	4	7.23	1
1945	3,395.00	3,606	2,918	1,326	7.51	177
1946	413.00	436	353	163	7.80	21
1947	7,848.00	8,223	6,654	3,156	8.09	390
1948	24,744.00	25,746	20,834	10,096	8.38	1,205
1949	15,915.65	16,441	13,304	6,591	8.68	759
1950	46,347.68	47,518	38,452	19,483	8.99	2,167
1951	22,792.82	23,192	18,767	9,724	9.30	1,046
1952	26,053.91	26,295	21,278	11,289	9.63	1,172
1953	42,515.00	42,568	34,446	18,698	9.95	1,879
1954	11,598.73	11,515	9,318	5,180	10.29	503
1955	27,899.90	27,460	22,221	12,654	10.63	1,190
1956	7,058.04	6,885	5,571	3,252	10.98	296
1957	2,408.06	2,327	1,883	1,127	11.34	99

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2						
NET SALVAGE PERCENT.. -25						
1958	10,167.00	9,732	7,875	4,834	11.71	413
1959	3,137.00	2,973	2,406	1,515	12.09	125
1960	4,262.46	3,998	3,235	2,093	12.48	168
1961	23,953.00	22,234	17,992	11,949	12.87	928
1962	31.00	28	23	16	13.28	1
1963	23,768.00	21,575	17,459	12,251	13.69	895
1964	22,041.00	19,771	15,999	11,552	14.12	818
1965	17,555.57	15,554	12,586	9,358	14.56	643
1966	23,584.36	20,630	16,694	12,786	15.01	852
1967	6,941.95	5,993	4,850	3,827	15.47	247
1971	39,816.69	32,401	26,219	23,552	17.45	1,350
1972	39,730.47	31,804	25,736	23,927	17.98	1,331
1973	153,081.55	120,437	97,459	93,893	18.53	5,067
1974	223,938.43	173,048	140,032	139,891	19.09	7,328
1975	251,957.60	191,110	154,648	160,299	19.66	8,154
1976	194,026.30	144,259	116,736	125,797	20.26	6,209
1977	357,478.45	260,423	210,737	236,111	20.86	11,319
1978	326,827.53	232,946	188,502	220,032	21.49	10,239
1979	388,757.59	270,867	219,188	266,759	22.13	12,054
1980	375,114.42	255,172	206,488	262,405	22.79	11,514
1981	362,835.06	240,741	194,810	258,734	23.46	11,029
1982	383,860.20	247,974	200,663	279,162	24.16	11,555
1983	390,079.19	245,067	198,311	289,288	24.87	11,632
1984	952,300.95	580,904	470,074	720,302	25.60	28,137
1985	648,617.50	383,495	310,328	500,444	26.35	18,992
1986	737,221.70	421,691	341,237	580,290	27.12	21,397
1987	593,982.37	328,027	265,443	477,035	27.91	17,092
1988	1,165,152.48	620,152	501,834	954,607	28.71	33,250
1989	738,536.27	377,946	305,838	617,332	29.53	20,905
1990	1,086,180.92	533,043	431,344	926,382	30.37	30,503
1991	1,146,987.39	538,224	435,537	998,197	31.23	31,963
1992	2,603,757.79	1,165,182	942,878	2,311,819	32.10	72,019
1993	2,510,853.31	1,067,740	864,026	2,274,541	32.99	68,946
1994	4,397,186.26	1,770,967	1,433,085	4,063,398	33.89	119,900
1995	3,782,142.69	1,436,269	1,162,244	3,565,434	34.81	102,426
1996	2,792,286.15	995,450	805,529	2,684,829	35.74	75,121
1997	3,830,312.86	1,275,494	1,032,143	3,755,748	36.68	102,392
1998	3,275,038.17	1,012,806	819,573	3,274,225	37.63	87,011
1999	2,917,405.01	832,190	673,417	2,973,339	38.59	77,049
2000	3,581,851.88	934,863	756,501	3,720,814	39.56	94,055
2001	2,547,065.14	602,381	487,453	2,696,378	40.54	66,512
2002	2,210,830.41	468,143	378,826	2,384,712	41.53	57,421



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2						
NET SALVAGE PERCENT.. -25						
2003	2,559,801.15	478,683	387,355	2,812,396	42.52	66,143
2004	5,702,159.67	925,175	748,662	6,379,038	43.51	146,611
2005	2,997,809.75	412,199	333,556	3,413,706	44.50	76,712
2006	4,425,490.22	497,868	402,880	5,128,983	45.50	112,725
2007	3,990,266.03	349,148	282,534	4,705,299	46.50	101,189
2008	5,517,751.59	344,859	279,064	6,618,125	47.50	139,329
2009	3,695,839.96	138,594	112,151	4,507,649	48.50	92,941
2010	2,820,382.80	35,255	28,529	3,496,950	49.50	70,645
	77,764,058.52	22,154,547	17,999,504	79,205,569		2,106,872
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.6 2.71

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-S2						
NET SALVAGE PERCENT.. -20						
1973	637.37	656	393	372	3.98	93
1981	218,610.08	201,245	120,494	141,838	6.52	21,754
1982	1,204,565.49	1,089,269	652,193	793,286	6.90	114,969
1983	1,553,187.80	1,377,907	825,013	1,038,812	7.30	142,303
1984	2,106,742.60	1,831,956	1,096,872	1,431,219	7.71	185,632
1985	3,023,229.72	2,571,910	1,539,914	2,087,962	8.15	256,192
1986	2,323,384.42	1,931,736	1,156,614	1,631,447	8.60	189,703
1987	1,798,509.09	1,458,325	873,162	1,285,049	9.08	141,525
1989	2,089,565.62	1,603,006	959,789	1,547,690	10.10	153,237
1990	2,728,093.30	2,027,377	1,213,879	2,059,833	10.66	193,230
1991	3,017,691.05	2,167,559	1,297,812	2,323,417	11.24	206,710
1992	4,886,110.91	3,383,964	2,026,126	3,837,207	11.84	324,088
1993	5,832,907.00	3,879,746	2,322,972	4,676,516	12.48	374,721
1994	7,188,110.01	4,574,743	2,739,097	5,886,635	13.15	447,653
1995	6,534,301.01	3,959,786	2,370,896	5,470,265	13.86	394,680
1996	5,395,918.33	3,101,121	1,856,776	4,618,326	14.59	316,541
1997	5,311,192.10	2,877,158	1,722,679	4,650,752	15.36	302,783
1998	4,502,259.84	2,284,591	1,367,884	4,034,828	16.16	249,680
1999	5,223,712.68	2,464,819	1,475,794	4,792,661	16.99	282,087
2000	3,745,933.13	1,629,481	975,641	3,519,479	17.85	197,170
2001	2,585,342.79	1,025,998	614,310	2,488,101	18.74	132,770
2002	2,430,749.27	868,828	520,205	2,396,694	19.66	121,907
2003	3,455,577.76	1,095,930	656,181	3,490,512	20.60	169,442
2004	6,457,057.42	1,784,937	1,068,719	6,679,750	21.55	309,965
2005	5,014,590.21	1,175,580	703,871	5,313,637	22.53	235,847
2006	7,562,415.25	1,455,251	871,322	8,203,576	23.51	348,940
2007	9,052,701.68	1,357,905	813,037	10,050,205	24.50	410,212
2008	9,271,094.08	993,379	594,779	10,530,534	25.50	412,962
2009	8,406,664.56	540,414	323,569	9,764,428	26.50	368,469
2010	6,843,360.23	146,667	87,816	8,124,216	27.50	295,426
	129,764,214.80	54,861,244	32,847,809	122,869,249		7,300,691
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.8 5.63

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R2						
NET SALVAGE PERCENT.. -5						
1947	56,636.01	52,629	59,468			
1948	115,025.70	106,064	120,777			
1949	50,717.03	46,415	53,253			
1950	179,517.21	163,003	188,493			
1951	212,156.64	191,072	222,764			
1952	183,589.27	163,985	192,769			
1953	218,986.24	193,930	229,936			
1954	286,895.85	251,879	300,110	1,131	7.21	157
1955	391,262.95	340,332	405,500	5,326	7.55	705
1956	369,036.62	318,004	378,897	8,591	7.89	1,089
1957	386,620.08	329,929	393,105	12,846	8.24	1,559
1958	295,687.25	249,790	297,621	12,851	8.60	1,494
1959	370,848.07	309,920	369,265	20,125	8.98	2,241
1960	263,880.94	218,133	259,902	17,173	9.36	1,835
1961	222,540.12	181,835	216,654	17,013	9.76	1,743
1962	178,752.26	144,307	171,940	15,750	10.17	1,549
1963	156,921.81	125,112	149,069	15,699	10.59	1,482
1964	200,873.47	158,093	188,365	22,552	11.02	2,046
1965	214,624.05	166,610	198,513	26,842	11.47	2,340
1966	262,400.82	200,756	239,198	36,323	11.94	3,042
1967	388,002.28	292,495	348,503	58,899	12.41	4,746
1968	312,878.31	232,206	276,670	51,852	12.90	4,020
1969	386,644.10	282,336	336,399	69,577	13.40	5,192
1970	464,127.40	333,161	396,956	90,378	13.92	6,493
1971	923,266.65	651,059	775,727	193,703	14.45	13,405
1972	1,036,213.99	717,356	854,718	233,307	14.99	15,564
1973	1,488,606.31	1,010,644	1,204,167	358,870	15.55	23,078
1974	1,569,324.09	1,044,106	1,244,036	403,754	16.12	25,047
1975	1,940,843.55	1,264,406	1,506,520	531,366	16.70	31,818
1976	2,155,211.76	1,373,217	1,636,167	626,805	17.30	36,232
1977	2,535,250.00	1,579,053	1,881,417	780,596	17.90	43,609
1978	3,039,982.11	1,848,444	2,202,392	989,589	18.52	53,434
1979	3,408,866.53	2,020,699	2,407,631	1,171,679	19.16	61,152
1980	2,481,848.85	1,433,268	1,707,716	898,225	19.80	45,365
1981	3,052,624.00	1,714,812	2,043,172	1,162,083	20.46	56,798
1982	2,264,817.61	1,236,590	1,473,378	904,680	21.12	42,835
1983	3,531,711.49	1,871,021	2,229,292	1,479,005	21.80	67,844
1984	4,362,424.55	2,239,246	2,668,027	1,912,519	22.49	85,039
1985	3,847,429.75	1,910,624	2,276,479	1,763,322	23.19	76,038
1986	3,557,601.72	1,706,443	2,033,200	1,702,282	23.90	71,225
1987	2,100,758.41	971,543	1,157,578	1,048,218	24.62	42,576
1988	1,525,269.15	678,826	808,811	792,722	25.35	31,271

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R2						
NET SALVAGE PERCENT.. -5						
1989	2,772,715.77	1,185,066	1,411,988	1,499,364	26.09	57,469
1990	2,780,828.90	1,138,749	1,356,802	1,563,068	26.84	58,237
1991	3,273,033.84	1,280,956	1,526,239	1,910,447	27.60	69,219
1992	3,868,607.84	1,442,958	1,719,262	2,342,776	28.37	82,579
1993	4,106,127.02	1,456,100	1,734,920	2,576,513	29.14	88,418
1994	4,758,845.01	1,597,823	1,903,781	3,093,006	29.93	103,341
1995	10,471,657.23	3,318,583	3,954,039	7,041,201	30.72	229,206
1996	4,665,252.23	1,388,288	1,654,123	3,244,392	31.53	102,899
1997	4,078,300.00	1,134,787	1,352,081	2,930,134	32.34	90,604
1998	3,779,340.95	977,632	1,164,833	2,803,475	33.16	84,544
1999	3,484,264.08	832,304	991,677	2,666,800	33.99	78,458
2000	3,142,956.51	688,534	820,377	2,479,727	34.82	71,216
2001	2,836,269.18	564,496	672,588	2,305,495	35.66	64,652
2002	2,753,327.90	492,134	586,370	2,304,624	36.51	63,123
2003	3,755,730.08	594,209	707,991	3,235,526	37.37	86,581
2004	5,196,061.60	715,482	852,486	4,603,379	38.23	120,413
2005	6,104,367.24	713,771	850,447	5,559,139	39.10	142,177
2006	10,072,428.43	966,228	1,151,245	9,424,805	39.98	235,738
2007	12,807,528.61	959,643	1,143,400	12,304,505	40.86	301,138
2008	9,843,373.23	528,560	629,771	9,705,771	41.75	232,474
2009	12,074,081.31	388,954	463,432	12,214,353	42.65	286,386
2010	10,901,996.68	117,104	139,528	11,307,569	43.55	259,646
	178,517,768.64	52,805,714	62,891,935	124,551,722		3,772,581
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.0 2.11

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 369.1 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -40						
1942	12,040.89	15,772	13,350	3,507	3.54	991
1943	13,524.90	17,623	14,917	4,018	3.81	1,055
1944	23,013.54	29,829	25,249	6,970	4.08	1,708
1945	26,903.30	34,679	29,354	8,311	4.36	1,906
1946	52,203.07	66,919	56,644	16,440	4.64	3,543
1947	95,381.79	121,564	102,899	30,636	4.93	6,214
1948	69,460.79	87,998	74,486	22,759	5.23	4,352
1949	78,346.53	98,617	83,475	26,210	5.55	4,723
1950	52,963.45	66,222	56,054	18,095	5.88	3,077
1951	86,344.35	107,212	90,750	30,132	6.22	4,844
1952	140,090.32	172,627	146,121	50,005	6.59	7,588
1954	199,745.76	242,121	204,945	74,699	7.38	10,122
1955	233,806.78	280,790	237,676	89,653	7.82	11,465
1956	273,990.26	325,768	275,748	107,838	8.29	13,008
1957	248,050.07	291,832	247,023	100,247	8.78	11,418
1958	179,193.29	208,406	176,406	74,465	9.31	7,998
1959	265,288.75	304,823	258,019	113,385	9.86	11,499
1960	124,934.67	141,707	119,949	54,960	10.44	5,264
1961	231,545.82	259,036	219,262	104,902	11.05	9,493
1962	223,795.38	246,778	208,887	104,427	11.68	8,941
1963	224,468.58	243,750	206,323	107,933	12.34	8,747
1964	254,962.86	272,580	230,727	126,221	13.00	9,709
1965	254,899.55	268,098	226,933	129,926	13.68	9,498
1966	303,529.49	313,840	265,652	159,289	14.38	11,077
1967	287,248.06	291,887	247,069	155,078	15.08	10,284
1968	25,255.31	25,200	21,331	14,026	15.80	888
1969	149,073.18	145,977	123,563	85,139	16.53	5,151
1970	144,269.47	138,520	117,251	84,726	17.28	4,903
1971	215,065.09	202,333	171,266	129,825	18.04	7,197
1972	261,281.15	240,692	203,735	162,059	18.81	8,616
1973	279,196.67	251,583	212,954	177,921	19.60	9,078
1974	446,016.51	392,818	332,503	291,920	20.40	14,310
1975	525,610.85	452,080	382,666	353,189	21.21	16,652
1976	654,111.77	548,785	464,522	451,234	22.04	20,473
1977	787,611.65	643,951	545,076	557,580	22.88	24,370
1978	850,654.39	677,095	573,131	617,785	23.73	26,034
1979	925,109.22	715,870	605,952	689,201	24.60	28,016
1980	772,443.01	580,625	491,473	589,947	25.47	23,162
1981	786,206.09	573,162	485,156	615,533	26.36	23,351
1982	636,099.79	449,322	380,331	510,209	27.25	18,723
1983	805,625.56	550,403	465,892	661,984	28.16	23,508
1984	979,162.92	646,030	546,835	823,993	29.08	28,335

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 369.1 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -40						
1985	1,022,990.50	651,000	551,042	881,145	30.00	29,372
1986	907,981.63	556,317	470,897	800,277	30.93	25,874
1987	829,108.80	488,154	413,201	747,551	31.87	23,456
1988	904,060.23	510,413	432,042	833,642	32.82	25,400
1989	793,058.74	428,569	362,765	747,517	33.77	22,136
1990	947,032.65	488,640	413,612	912,234	34.73	26,266
1991	1,080,047.82	530,599	449,128	1,062,939	35.70	29,774
1992	1,351,897.26	630,766	533,915	1,358,741	36.67	37,053
1993	1,434,685.78	633,982	536,637	1,471,923	37.64	39,105
1994	1,646,553.93	686,527	581,114	1,724,062	38.62	44,642
1995	2,627,807.71	1,030,101	871,935	2,806,996	39.60	70,884
1996	1,677,250.79	615,638	521,110	1,827,041	40.58	45,023
1997	1,616,672.49	553,070	468,149	1,795,192	41.56	43,195
1998	1,446,862.27	458,516	388,113	1,637,494	42.55	38,484
1999	1,281,695.66	373,876	316,469	1,477,905	43.54	33,944
2000	1,530,733.33	407,947	345,309	1,797,718	44.53	40,371
2001	1,401,184.66	337,758	285,897	1,675,762	45.53	36,806
2002	1,624,360.79	350,622	296,786	1,977,319	46.52	42,505
2003	1,655,299.01	315,169	266,777	2,050,642	47.52	43,153
2004	1,140,819.52	188,463	159,526	1,437,621	48.51	29,636
2005	591,930.52	82,721	70,020	758,683	49.51	15,324
2006	957,522.40	109,441	92,637	1,247,894	50.51	24,706
2007	811,027.27	72,259	61,164	1,074,274	51.50	20,860
2008	751,049.77	47,789	40,451	1,011,019	52.50	19,258
2009	882,552.42	33,694	28,520	1,207,053	53.50	22,562
2010	975,980.24	12,420	10,513	1,355,859	54.50	24,878
	45,088,691.07	22,339,375	18,909,284	44,214,883		1,315,958

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.6 2.92

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 369.2 UNDERGROUND SERVICES - SPOKANE NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -40						
1956	4,113.93	4,891	3,799	1,961	8.29	237
1957	5,598.31	6,586	5,115	2,723	8.78	310
1958	4,041.74	4,701	3,651	2,007	9.31	216
1959	5,983.63	6,875	5,339	3,038	9.86	308
1960	3,309.61	3,754	2,916	1,717	10.44	164
1961	5,222.56	5,843	4,538	2,774	11.05	251
1962	5,047.74	5,566	4,323	2,744	11.68	235
1963	5,062.93	5,498	4,270	2,818	12.34	228
1964	5,750.73	6,148	4,775	3,276	13.00	252
1965	5,749.30	6,047	4,696	3,353	13.68	245
1966	6,846.16	7,079	5,498	4,087	14.38	284
1967	6,478.93	6,584	5,113	3,958	15.08	262
1968	1,840.37	1,836	1,426	1,151	15.80	73
1969	3,362.37	3,293	2,558	2,149	16.53	130
1971	3,576.87	3,365	2,613	2,395	18.04	133
1972	1,801.07	1,659	1,288	1,233	18.81	66
1973	6,303.46	5,680	4,411	4,414	19.60	225
1974	10,336.04	9,103	7,070	7,400	20.40	363
1975	11,855.24	10,197	7,920	8,677	21.21	409
1976	14,753.61	12,378	9,613	11,042	22.04	501
1977	17,764.72	14,524	11,280	13,591	22.88	594
1978	19,186.66	15,272	11,861	15,000	23.73	632
1979	20,866.00	16,147	12,541	16,671	24.60	678
1980	17,422.59	13,096	10,171	14,221	25.47	558
1981	17,733.02	12,928	10,041	14,785	26.36	561
1982	14,347.34	10,135	7,871	12,215	27.25	448
1983	18,171.03	12,414	9,641	15,798	28.16	561
1984	22,085.19	14,571	11,317	19,602	29.08	674
1985	23,073.73	14,683	11,404	20,899	30.00	697
1986	20,479.68	12,548	9,745	18,927	30.93	612
1987	18,700.69	11,010	8,551	17,630	31.87	553
1988	20,391.24	11,512	8,941	19,607	32.82	597
1989	17,887.58	9,666	7,507	17,536	33.77	519
1990	21,360.49	11,021	8,559	21,346	34.73	615
1991	19,193.74	9,429	7,323	19,548	35.70	548
1992	30,492.28	14,227	11,049	31,640	36.67	863
1993	32,359.59	14,300	11,106	34,197	37.64	909
1994	37,138.31	15,485	12,026	39,968	38.62	1,035
1995	59,270.66	23,234	18,045	64,934	39.60	1,640
1996	37,830.68	13,886	10,785	42,178	40.58	1,039
1997	36,464.33	12,475	9,689	41,361	41.56	995
1998	32,634.23	10,342	8,032	37,656	42.55	885

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 369.2 UNDERGROUND SERVICES - SPOKANE NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -40						
1999	28,908.87	8,433	6,549	33,923	43.54	779
2000	34,525.96	9,201	7,146	41,190	44.53	925
2001	31,603.97	7,618	5,917	38,329	45.53	842
2002	26,482.81	5,716	4,439	32,637	46.52	702
2003	37,335.56	7,109	5,521	46,749	47.52	984
2004	106,927.24	17,664	13,719	135,979	48.51	2,803
2005	206,025.91	28,792	22,361	266,075	49.51	5,374
2006	188,389.28	21,532	16,723	247,022	50.51	4,891
2007	303,519.03	27,042	21,002	403,925	51.50	7,843
2008	375,741.21	23,908	18,568	507,470	52.50	9,666
2009	342,370.18	13,071	10,152	469,166	53.50	8,769
2010	277,657.60	3,533	2,744	385,977	54.50	7,082
	2,631,376.00	583,607	453,258	3,230,668		71,765
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.0 2.73



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 369.3 UNDERGROUND SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -40						
1968	149,295.56	148,970	146,058	62,956	15.80	3,985
1969	194,023.57	189,994	186,280	85,353	16.53	5,164
1970	205,474.45	197,286	193,429	94,235	17.28	5,453
1971	279,914.17	263,343	258,195	133,685	18.04	7,410
1972	340,065.87	313,269	307,145	168,947	18.81	8,982
1973	363,750.01	327,774	321,367	187,883	19.60	9,586
1974	596,435.04	525,296	515,027	319,982	20.40	15,685
1975	525,532.22	452,012	443,176	292,569	21.21	13,794
1976	851,347.66	714,262	700,299	491,588	22.04	22,304
1977	1,025,102.07	838,123	821,739	613,404	22.88	26,810
1978	1,107,154.25	881,262	864,035	685,981	23.73	28,908
1979	1,203,645.61	931,407	913,200	771,904	24.60	31,378
1980	1,005,359.60	755,703	740,930	666,573	25.47	26,171
1981	1,022,127.69	745,154	730,587	700,392	26.36	26,570
1982	827,044.48	584,199	572,779	585,083	27.25	21,471
1983	1,048,547.76	716,368	702,364	765,603	28.16	27,188
1984	1,227,021.37	809,562	793,736	924,094	29.08	31,778
1985	1,331,455.27	847,298	830,735	1,033,302	30.00	34,443
1986	1,181,767.49	724,064	709,910	944,564	30.93	30,539
1987	1,032,599.90	607,964	596,079	849,561	31.87	26,657
1988	1,176,663.67	664,318	651,332	995,997	32.82	30,347
1989	1,000,493.14	540,666	530,097	870,593	33.77	25,780
1990	1,230,217.29	634,755	622,347	1,099,957	34.73	31,672
1991	1,402,845.38	689,181	675,709	1,288,275	35.70	36,086
1992	1,759,538.07	820,962	804,914	1,658,439	36.67	45,226
1993	1,867,290.00	825,148	809,018	1,805,188	37.64	47,959
1994	2,142,823.27	893,446	875,981	2,123,972	38.62	54,997
1995	3,420,176.84	1,340,709	1,314,500	3,473,748	39.60	87,721
1996	2,182,996.23	801,273	785,609	2,270,586	40.58	55,953
1997	2,104,151.60	719,839	705,767	2,240,045	41.56	53,899
1998	1,883,138.10	596,774	585,108	2,051,285	42.55	48,209
1999	1,668,168.42	486,611	477,099	1,858,337	43.54	42,681
2000	1,992,299.01	530,956	520,577	2,268,642	44.53	50,946
2001	1,823,687.22	439,603	431,009	2,122,153	45.53	46,610
2002	2,114,158.18	456,345	447,424	2,512,397	46.52	54,007
2003	2,149,622.10	409,288	401,287	2,608,184	47.52	54,886
2004	3,148,412.01	520,118	509,951	3,897,826	48.51	80,351
2005	3,401,687.09	475,379	466,086	4,296,276	49.51	86,776
2006	4,506,822.13	515,112	505,042	5,804,509	50.51	114,918
2007	4,314,476.87	384,403	376,889	5,663,379	51.50	109,969

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 369.3 UNDERGROUND SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -40						
2008	3,899,717.23	248,139	243,288	5,216,316	52.50	99,358
2009	3,925,920.26	149,884	146,954	5,349,334	53.50	99,988
2010	3,823,736.48	48,661	47,710	5,305,521	54.50	97,349
	72,456,704.63	24,764,880	24,280,768	77,158,618		1,859,964
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.5 2.57

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 370.1 METERS - IDAHO STANDARD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-L0.5						
NET SALVAGE PERCENT.. 0						
1968	14.95	11	8	7	4.38	2
1973	256.80	185	139	118	5.04	23
1974	51.15	36	27	24	5.20	5
1980	417.03	272	204	213	6.27	34
1981	330.94	212	159	172	6.48	27
1982	30.00	19	14	16	6.69	2
1983	136.00	84	63	73	6.91	11
1986	147.00	85	64	83	7.61	11
1992	316.83	154	116	201	9.23	22
1997	326.00	130	98	228	10.82	21
1999	215.20	77	58	157	11.53	14
2002	287.76	85	64	224	12.70	18
2003	328.22	89	66	262	13.14	20
	2,857.88	1,439	1,080	1,778		210

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.5 7.35

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 370.2 METERS - IDAHO AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
2008	19,733,626.88	3,289,004	821,581	18,912,046	12.50	1,512,964
2009	393,822.61	39,382	9,837	383,986	13.50	28,443
2010	277,396.73	9,246	2,310	275,087	14.50	18,972
	20,404,846.22	3,337,632	833,728	19,571,118		1,560,379
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.5 7.65

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 370.3 METERS - WASHINGTON STANDARD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0						
NET SALVAGE PERCENT.. 0						
1939	1.73	2	2			
1940	58.13	58	58			
1941	64.26	64	64			
1942	21.49	21	21			
1943	2.59	3	3			
1946	77.04	73	50	27	2.02	13
1947	2,924.74	2,724	1,884	1,041	2.40	434
1948	9,422.97	8,677	6,002	3,421	2.77	1,235
1949	4,136.62	3,764	2,604	1,533	3.15	487
1950	7,352.17	6,613	4,574	2,778	3.52	789
1951	20,164.70	17,918	12,394	7,771	3.90	1,993
1952	16,030.36	14,070	9,732	6,298	4.28	1,471
1953	34,143.23	29,597	20,473	13,670	4.66	2,933
1954	38,306.43	32,779	22,674	15,632	5.05	3,095
1955	80,097.56	67,648	46,793	33,305	5.44	6,122
1956	46,027.68	38,374	26,544	19,484	5.82	3,348
1957	29,281.28	24,086	16,661	12,620	6.21	2,032
1958	28,974.88	23,503	16,257	12,718	6.61	1,924
1959	67,317.87	53,854	37,252	30,066	7.00	4,295
1960	66,194.83	52,199	36,107	30,088	7.40	4,066
1961	58,250.33	45,269	31,313	26,937	7.80	3,453
1962	62,858.79	48,132	33,294	29,565	8.20	3,605
1963	59,543.38	44,896	31,055	28,488	8.61	3,309
1964	41,074.37	30,501	21,098	19,976	9.01	2,217
1965	48,736.40	35,619	24,638	24,098	9.42	2,558
1966	69,092.46	49,687	34,369	34,723	9.83	3,532
1967	63,411.68	44,841	31,017	32,395	10.25	3,160
1968	60,816.64	42,276	29,243	31,574	10.67	2,959
1969	92,384.28	63,111	43,655	48,729	11.09	4,394
1970	60,839.07	40,832	28,244	32,595	11.51	2,832
1971	125,783.30	82,874	57,325	68,458	11.94	5,734
1972	130,242.80	84,211	58,250	71,993	12.37	5,820
1973	138,848.73	88,030	60,892	77,957	12.81	6,086
1974	174,868.82	108,669	75,168	99,701	13.25	7,525
1975	180,561.52	109,937	76,045	104,517	13.69	7,635
1976	260,639.89	155,341	107,452	153,188	14.14	10,834
1977	325,961.98	190,081	131,482	194,480	14.59	13,330
1978	343,004.39	195,513	135,239	207,765	15.05	13,805
1979	381,139.36	212,241	146,810	234,329	15.51	15,108
1980	123,604.51	67,205	46,487	77,118	15.97	4,829
1981	349,278.94	185,219	128,118	221,161	16.44	13,453
1982	720,847.62	372,368	257,572	463,276	16.92	27,380

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 370.3 METERS - WASHINGTON STANDARD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0						
NET SALVAGE PERCENT.. 0						
1983	669,156.25	336,492	232,756	436,400	17.40	25,080
1984	428,340.48	209,399	144,844	283,496	17.89	15,847
1985	851,676.68	404,427	279,748	571,929	18.38	31,117
1986	457,045.00	210,501	145,606	311,439	18.88	16,496
1987	248,999.64	111,054	76,818	172,182	19.39	8,880
1988	241,160.41	104,044	71,969	169,191	19.90	8,502
1989	271,128.08	112,868	78,072	193,056	20.43	9,450
1990	454,657.19	182,381	126,155	328,502	20.96	15,673
1991	384,258.81	148,324	102,598	281,661	21.49	13,107
1992	430,614.01	159,452	110,295	320,319	22.04	14,534
1993	441,146.03	156,294	108,111	333,035	22.60	14,736
1994	399,269.25	135,069	93,429	305,840	23.16	13,206
1995	730,766.64	235,095	162,618	568,149	23.74	23,932
1996	667,870.83	203,607	140,838	527,033	24.33	21,662
1997	773,170.02	222,449	153,871	619,299	24.93	24,842
1998	853,768.07	230,517	159,452	694,316	25.55	27,175
1999	574,729.34	144,998	100,297	474,432	26.17	18,129
2000	774,352.59	180,974	125,182	649,171	26.82	24,205
2001	473,244.82	101,681	70,334	402,911	27.48	14,662
2002	498,555.18	97,433	67,396	431,159	28.16	15,311
2003	714,228.94	125,297	86,670	627,559	28.86	21,745
2004	756,007.18	117,287	81,129	674,878	29.57	22,823
2005	1,254,635.79	167,757	116,040	1,138,596	30.32	37,553
2006	1,970,444.98	220,118	152,258	1,818,187	31.09	58,481
2007	2,022,090.28	179,683	124,289	1,897,801	31.89	59,511
2008	1,645,979.97	107,219	74,165	1,571,815	32.72	48,038
2009	1,270,954.82	51,207	35,421	1,235,534	33.59	36,783
2010	1,066,665.16	14,933	10,329	1,056,336	34.51	30,610
	25,647,306.26	7,343,440	5,079,605	20,567,701		869,885
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.6 3.39

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 373.1 STREET LIGHTING AND SIGNAL SYSTEMS - MERCURY VAPOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. -25						
1967	37,320.00	39,586	46,650			
1968	77,128.90	81,040	96,411			
1969	45,940.45	47,761	57,426			
1970	67,380.55	69,282	84,226			
1971	143,056.34	145,356	178,820			
1972	127,711.37	128,122	159,639			
1973	66,975.58	66,282	83,719			
1974	218,866.19	213,395	273,583			
1975	109,071.66	104,631	136,340			
1976	161,735.64	152,494	202,170			
1977	183,399.37	169,775	229,249			
1978	107,895.29	97,915	134,869			
1979	119,884.72	106,527	149,856			
1980	148,507.34	128,990	185,634			
1981	160,318.89	135,928	200,399			
1982	75,309.64	62,238	94,137			
1983	106,959.11	86,026	133,699			
1984	50,339.40	39,336	62,792	132	13.12	10
1985	44,055.21	33,403	53,321	1,748	13.77	127
1986	21,487.01	15,770	25,174	1,685	14.45	117
1987	25,024.75	17,750	28,334	2,947	15.14	195
1988	63,814.52	43,644	69,669	10,099	15.85	637
1989	38,670.87	25,440	40,610	7,729	16.58	466
1990	46,139.59	29,134	46,507	11,167	17.32	645
1991	35,768.25	21,627	34,523	10,187	18.07	564
1992	82,102.65	47,385	75,641	26,987	18.84	1,432
1993	254,387.70	139,732	223,055	94,930	19.62	4,838
1994	243,373.77	126,816	202,437	101,780	20.41	4,987
1995	275,917.94	135,790	216,762	128,135	21.22	6,038
1996	204,465.58	94,639	151,072	104,510	22.04	4,742
1997	237,259.57	102,784	164,074	132,500	22.87	5,794
1998	156,186.32	62,976	100,529	94,704	23.71	3,994
1999	146,877.19	54,765	87,422	96,174	24.56	3,916
2000	231,038.49	78,966	126,054	162,744	25.43	6,400
2001	126,771.73	39,390	62,878	95,587	26.30	3,634
2002	304,904.43	85,156	135,935	245,196	27.18	9,021
2003	179,739.14	44,420	70,907	153,767	28.08	5,476

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 373.1 STREET LIGHTING AND SIGNAL SYSTEMS - MERCURY VAPOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. -25						
2004	40,661.61	8,742	13,955	36,872	28.98	1,272
2006	20,417.70	3,063	4,889	20,633	30.80	670
2009	311.48	16	26	363	33.59	11
	4,787,175.94	3,086,092	4,443,393	1,540,577		64,986
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.7						1.36



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND CONDUCTOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. -25						
1964	86.63	94	108			
1965	35,103.41	37,899	43,879			
1966	300.75	322	376			
1967	23,592.67	25,025	29,491			
1968	35,089.93	36,869	43,862			
1969	20,549.05	21,364	25,686			
1970	30,139.14	30,989	37,674			
1971	63,988.74	65,017	79,986			
1972	54,261.12	54,435	67,826			
1973	29,958.01	29,648	37,448			
1974	97,898.28	95,451	122,373			
1975	45,271.43	43,428	56,589			
1976	72,343.94	68,210	90,430			
1977	82,034.07	75,940	102,543			
1978	48,261.29	43,797	60,327			
1979	53,624.13	47,649	67,030			
1980	66,426.95	57,697	83,034			
1981	71,710.22	60,800	89,638			
1982	33,685.81	27,839	42,037	70	11.86	6
1983	47,842.54	38,479	58,103	1,700	12.48	136
1984	22,516.69	17,595	26,569	1,577	13.12	120
1985	19,705.78	14,941	22,561	2,071	13.77	150
1986	9,611.09	7,054	10,652	1,362	14.45	94
1987	11,193.51	7,939	11,988	2,004	15.14	132
1988	28,544.07	19,522	29,478	6,202	15.85	391
1989	17,297.38	11,379	17,182	4,440	16.58	268
1990	20,638.12	13,031	19,677	6,121	17.32	353
1991	15,999.05	9,674	14,608	5,391	18.07	298
1992	35,796.19	20,659	31,195	13,550	18.84	719
1993	113,786.97	62,502	94,378	47,856	19.62	2,439
1994	108,860.46	56,724	85,653	50,423	20.41	2,471
1995	123,417.38	60,738	91,715	62,557	21.22	2,948
1996	91,456.93	42,332	63,921	50,400	22.04	2,287
1997	106,125.59	45,975	69,422	63,235	22.87	2,765
1998	69,861.74	28,169	42,535	44,792	23.71	1,889
1999	65,697.79	24,496	36,989	45,133	24.56	1,838
2000	103,342.92	35,321	53,335	75,844	25.43	2,982
2001	56,704.67	17,619	26,605	44,276	26.30	1,683
2002	136,382.96	38,090	57,516	112,963	27.18	4,156
2003	76,026.31	18,789	28,372	66,661	28.08	2,374
2004	117,501.44	25,263	38,147	108,730	28.98	3,752
2005	89,778.11	16,417	24,790	87,433	29.88	2,926

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND CONDUCTOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. -25						
2006	145,662.84	21,849	32,992	149,087	30.80	4,840
2007	105,982.04	12,414	18,745	113,733	31.72	3,586
2008	111,920.64	9,393	14,184	125,717	32.65	3,850
2009	100,213.83	5,047	7,621	117,646	33.59	3,502
2010	50,170.42	842	1,271	61,442	34.53	1,779
	2,866,363.03	1,504,726	2,110,541	1,472,413		54,734
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.9 1.91

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 373.3 STREET LIGHTING AND SIGNAL SYSTEMS - DECORATIVE AND METAL  
STANDARDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. -25						
1964	94.15	102	118			
1965	60,719.69	65,555	75,900			
1966	536.51	574	671			
1967	42,088.14	44,643	52,610			
1968	62,582.04	65,756	78,228			
1969	36,658.46	38,112	45,823			
1970	27,334.71	28,106	34,168			
1971	108,825.50	110,575	136,032			
1972	101,908.04	102,235	127,385			
1973	50,535.52	50,012	63,169			
1974	174,645.57	170,279	218,307			
1975	87,034.38	83,491	108,793			
1976	129,057.91	121,684	161,322			
1977	146,344.61	135,473	182,931			
1978	86,095.69	78,132	107,620			
1979	95,662.72	85,004	119,578			
1980	118,502.30	102,928	148,128			
1981	127,927.40	108,465	159,909			
1982	60,093.78	49,663	73,642	1,475	11.86	124
1983	85,348.66	68,645	101,789	4,897	12.48	392
1984	40,168.63	31,389	46,545	3,666	13.12	279
1985	35,154.11	26,654	39,524	4,419	13.77	321
1986	17,145.70	12,584	18,660	2,772	14.45	192
1987	19,968.65	14,164	21,003	3,958	15.14	261
1988	50,921.17	34,826	51,641	12,010	15.85	758
1989	9,784.15	6,437	9,545	2,685	16.58	162
1990	36,817.36	23,247	34,472	11,550	17.32	667
1991	28,541.49	17,257	25,589	10,088	18.07	558
1992	65,514.29	37,811	56,068	25,825	18.84	1,371
1993	202,990.16	111,500	165,337	88,401	19.62	4,506
1994	194,201.54	101,194	150,054	92,698	20.41	4,542
1995	220,170.35	108,354	160,672	114,541	21.22	5,398
1996	163,154.52	75,518	111,981	91,962	22.04	4,173
1997	189,322.67	82,017	121,618	115,035	22.87	5,030
1998	124,629.81	50,252	74,516	81,271	23.71	3,428
1999	117,201.52	43,700	64,800	81,702	24.56	3,327
2000	184,358.52	63,011	93,435	137,013	25.43	5,388
2001	101,158.25	31,431	46,607	79,841	26.30	3,036
2002	243,300.29	67,951	100,760	203,365	27.18	7,482
2003	143,423.90	35,445	52,559	126,721	28.08	4,513
2004	554,490.64	119,215	176,777	516,336	28.98	17,817

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 373.3 STREET LIGHTING AND SIGNAL SYSTEMS - DECORATIVE AND METAL  
STANDARDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. -25						
2005	556,002.43	101,672	150,763	544,240	29.88	18,214
2006	587,299.73	88,095	130,631	603,494	30.80	19,594
2007	755,518.05	88,499	131,229	813,169	31.72	25,636
2008	654,888.84	54,962	81,500	737,111	32.65	22,576
2009	407,451.64	20,520	30,428	478,887	33.59	14,257
2010	447,255.60	7,508	11,133	547,936	34.53	15,868
	7,752,829.79	2,964,647	4,153,970	5,537,067		189,870
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.2 2.45

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 373.4 STREET LIGHTING AND SIGNAL SYSTEMS - HIGH PRESSURE SODIUM VAPOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. -30						
1985	180,799.29	142,568	164,339	70,700	13.77	5,134
1986	504,131.57	384,795	443,555	211,816	14.45	14,659
1987	307,717.68	226,991	261,653	138,380	15.14	9,140
1988	289,447.33	205,879	237,317	138,965	15.85	8,768
1989	179,044.01	122,498	141,204	91,553	16.58	5,522
1990	309,456.85	203,215	234,247	168,047	17.32	9,702
1991	234,181.69	147,259	169,746	134,690	18.07	7,454
1992	443,038.75	265,922	306,529	269,421	18.84	14,300
1993	632,091.32	361,088	416,227	405,492	19.62	20,667
1994	645,439.60	349,775	403,187	435,884	20.41	21,356
1995	585,691.55	299,770	345,546	415,853	21.22	19,597
1996	531,730.05	255,963	295,049	396,200	22.04	17,976
1997	676,542.37	304,810	351,356	528,149	22.87	23,094
1998	586,087.24	245,770	283,300	478,613	23.71	20,186
1999	563,116.55	218,364	251,709	480,343	24.56	19,558
2000	642,417.24	228,353	263,223	571,919	25.43	22,490
2001	584,027.00	188,723	217,542	541,693	26.30	20,597
2002	627,471.01	182,255	210,086	605,626	27.18	22,282
2003	657,851.72	169,083	194,903	660,304	28.08	23,515
2004	684,143.79	152,975	176,335	713,052	28.98	24,605
2005	702,205.97	133,543	153,935	758,933	29.88	25,399
2006	847,472.14	132,206	152,394	949,320	30.80	30,822
2007	941,065.09	114,643	132,149	1,091,236	31.72	34,402
2008	821,074.15	71,665	82,609	984,787	32.65	30,162
2009	1,178,897.42	61,747	71,176	1,461,391	33.59	43,507
2010	2,006,038.77	35,023	40,371	2,567,479	34.53	74,355
	16,361,180.15	5,204,883	5,999,687	15,269,847		569,249
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.8 3.48

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-S2						
NET SALVAGE PERCENT.. -5						
1933	1,121.74	1,089	1,178			
1941	35.34	33	37			
1949	129.89	115	136			
1961	8,583.57	6,838	9,013			
1964	282.82	218	297			
1970	186,385.89	132,672	184,633	11,072	15.46	716
1971	27,696.02	19,418	27,023	2,058	15.95	129
1972	14,012.98	9,668	13,454	1,260	16.46	77
1973	3,992.47	2,709	3,770	422	16.98	25
1974	308,917.82	206,039	286,734	37,630	17.51	2,149
1975	16,498.26	10,802	15,033	2,290	18.07	127
1976	3,834.20	2,463	3,428	598	18.63	32
1978	137,604.75	84,824	118,045	26,440	19.82	1,334
1979	28,471.42	17,165	23,888	6,007	20.44	294
1980	10,135.84	5,969	8,307	2,336	21.08	111
1981	84,507.70	48,563	67,583	21,150	21.73	973
1983	66,741.28	36,368	50,611	19,467	23.09	843
1984	1,186.05	628	874	371	23.81	16
1985	45,548.12	23,385	32,544	15,282	24.53	623
1986	68,289.70	33,940	47,233	24,471	25.28	968
1987	258,002.82	123,881	172,399	98,504	26.05	3,781
1989	1,191.21	531	739	512	27.64	19
1990	45,485.68	19,433	27,044	20,716	28.47	728
1992	41,222.24	16,078	22,375	20,908	30.17	693
1993	6,636.72	2,462	3,426	3,543	31.04	114
1994	100,602.47	35,343	49,185	56,448	31.94	1,767
1995	15,221.31	5,048	7,025	8,957	32.84	273
1996	12,267.88	3,819	5,315	7,566	33.77	224
1997	5,881.01	1,711	2,381	3,794	34.70	109
1998	215,528.61	58,226	81,030	145,275	35.65	4,075
1999	109,978.25	27,402	38,134	77,343	36.61	2,113
2000	91,893.13	20,966	29,177	67,311	37.57	1,792
2001	3,281.26	678	944	2,501	38.55	65
2004	3,678.04	522	726	3,136	41.51	76
2005	60,713.46	7,304	10,165	53,584	42.50	1,261
2006	80,503.56	7,925	11,029	73,500	43.50	1,690
2007	39,886.61	3,054	4,250	37,631	44.50	846

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-S2						
NET SALVAGE PERCENT.. -5						
2008	35,167.93	1,923	2,676	34,250	45.50	753
2009	1,258,965.36	41,310	57,489	1,264,425	46.50	27,192
2010	188,675.33	2,064	2,872	195,237	47.50	4,110
	3,588,758.74	1,022,586	1,422,202	2,345,995		60,098
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.0 1.67

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	366,553.88	256,588	234,549	132,005	1.50	88,003
2008	344,416.52	172,208	157,417	187,000	2.50	74,800
2009	443,367.28	133,010	121,586	321,781	3.50	91,937
2010	836,519.04	83,652	76,467	760,052	4.50	168,900
	1,990,856.72	645,458	590,019	1,400,838		423,640
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.3						21.28



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - CLASS 7 AND 8

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. +20						
1936	476.24	381	381			
1937	460.20	368	368			
1938	249.65	200	200			
1939	328.85	263	263			
1947	418.09	334	334			
1949	1,679.36	1,343	1,343			
1952	13.00	10	10			
1962	7,402.24	5,922	5,922			
1963	13,792.85	11,034	11,034			
1964	2,619.81	2,096	2,096			
1965	2,573.69	2,059	2,059			
1966	120.93	97	97			
1967	965.51	772	772			
1969	9,935.89	7,790	7,949			
1971	4,312.21	3,314	3,450			
1972	4,363.36	3,314	3,491			
1975	1,086.83	795	869			
1976	1,872.99	1,353	1,498			
1977	10,804.08	7,704	8,643			
1978	15,400.03	10,850	12,320			
1979	7,525.56	5,246	6,020			
1980	3,892.12	2,684	3,114			
1981	26,017.64	17,734	20,814			
1982	49,618.98	33,423	39,695			
1983	30,895.31	20,547	24,716			
1984	25,536.37	16,738	20,429			
1985	1,365.56	882	1,092			
1986	45,653.17	28,999	36,523			
1987	976.54	609	781			
1988	9,560.85	5,854	7,649			
1989	866.99	520	694			
1990	12,453.82	7,313	9,963			
1991	15,555.43	8,935	12,444			
1992	77,596.66	43,578	62,077			
1993	2,310.11	1,270	1,848			
1994	177,276.62	95,588	141,821			
1995	9,700.21	5,132	7,760			
1996	28,976.05	15,037	23,181			
1997	9,872.66	5,018	7,898			
1998	96,310.35	47,667	77,048			
2001	12,275.22	5,283	9,820			
2002	3,040.16	1,213	2,432			

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - CLASS 7 AND 8

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. +20						
2004	23,883.56	7,681	19,107			
2005	48,873.74	13,554	39,099			
2006	253,935.10	58,643	203,148			
2007	257,984.61	46,918	202,389	3,999	11.59	345
2008	131,071.11	17,267	74,484	30,373	12.53	2,424
2009	1,031,757.77	81,988	353,669	471,737	13.51	34,918
2010	264,835.16	7,062	30,463	181,405	14.50	12,511
	2,738,493.24	662,382	1,503,277	687,518		50,198
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.7 1.83

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	1,256.95	930	553	704	6.50	108
1994	42,840.13	28,274	16,805	26,035	8.50	3,063
1995	4,430.22	2,747	1,633	2,797	9.50	294
2004	1,000.00	260	155	845	18.50	46
2006	20,365.23	3,666	2,179	18,186	20.50	887
2007	180,227.08	25,232	14,996	165,231	21.50	7,685
2008	77,674.33	7,767	4,616	73,058	22.50	3,247
2009	55,664.99	3,340	1,985	53,680	23.50	2,284
2010	6,918.15	138	82	6,836	24.50	279
	390,377.08	72,354	43,004	347,373		17,893
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.4 4.58

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	180,882.73	176,361	177,274	3,609	0.50	3,609
1992	108,627.91	100,481	101,001	7,627	1.50	5,085
1993	261,879.62	229,145	230,331	31,549	2.50	12,620
1994	113,281.19	93,457	93,941	19,340	3.50	5,526
1995	209,399.84	162,285	163,125	46,275	4.50	10,283
1996	105,630.02	76,582	76,978	28,652	5.50	5,209
1997	106,504.09	71,890	72,262	34,242	6.50	5,268
1998	175,454.89	109,659	110,227	65,228	7.50	8,697
1999	194,706.32	111,956	112,536	82,170	8.50	9,667
2000	389,759.72	204,624	205,683	184,077	9.50	19,377
2001	84,502.30	40,139	40,347	44,155	10.50	4,205
2002	17,431.56	7,408	7,446	9,986	11.50	868
2003	113,615.96	42,606	42,827	70,789	12.50	5,663
2004	69,562.35	22,608	22,725	46,837	13.50	3,469
2005	171,765.66	47,236	47,481	124,285	14.50	8,571
2006	363,914.03	81,881	82,305	281,609	15.50	18,168
2007	343,127.81	60,047	60,357	282,771	16.50	17,138
2008	106,854.20	13,357	13,426	93,428	17.50	5,339
2009	101,946.64	7,646	7,686	94,261	18.50	5,095
2010	38,716.37	968	973	37,743	19.50	1,936
	3,257,563.21	1,660,336	1,668,931	1,588,632		155,793
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.2 4.78

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	80,314.63	77,638	55,670	24,645	0.50	24,645
1997	127,320.46	114,588	82,165	45,155	1.50	30,103
1998	211,127.93	175,939	126,156	84,972	2.50	33,989
1999	132,717.42	101,750	72,959	59,758	3.50	17,074
2000	95,431.87	66,802	47,900	47,532	4.50	10,563
2001	67,869.62	42,984	30,822	37,048	5.50	6,736
2002	333.13	189	136	197	6.50	30
2003	101,594.00	50,797	36,424	65,170	7.50	8,689
2004	43,804.13	18,982	13,611	30,193	8.50	3,552
2005	109,389.04	40,110	28,760	80,629	9.50	8,487
2007	35,970.89	8,393	6,018	29,953	11.50	2,605
2008	14,532.23	2,422	1,737	12,795	12.50	1,024
2009	78,185.98	7,819	5,606	72,580	13.50	5,376
2010	29,068.35	969	695	28,373	14.50	1,957
	1,127,659.68	709,382	508,659	619,001		154,830
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.0						13.73

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-S0.5						
NET SALVAGE PERCENT.. +5						
1972	4,975.12	4,726	4,726			
1976	20,985.77	19,936	19,936			
1977	24,842.77	23,601	23,601			
1979	31,309.64	29,391	28,840	904	0.19	904
1980	61,269.92	56,279	55,224	2,982	0.53	2,982
1984	1.00	1	1			
1985	21,943.29	17,954	17,618	3,228	2.22	1,454
1986	26,139.04	20,859	20,468	4,364	2.56	1,705
1987	19,337.70	15,041	14,759	3,612	2.90	1,246
1991	63,117.62	43,659	42,841	17,121	4.35	3,936
1994	7,068.04	4,390	4,308	2,407	5.54	434
1995	94,272.58	56,198	55,145	34,414	5.96	5,774
2000	129,016.81	58,525	57,428	65,138	8.36	7,792
2002	339,257.20	131,135	128,677	193,617	9.49	20,402
2005	139,965.43	38,062	37,348	95,619	11.42	8,373
2006	35,595.45	8,158	8,005	25,811	12.14	2,126
2007	82,720.23	15,176	14,892	63,692	12.91	4,934
2008	307,465.22	41,623	40,843	251,249	13.72	18,313
2009	84,268.93	7,054	6,922	73,133	14.59	5,013
2010	772,882.42	22,482	22,060	712,178	15.51	45,917
	2,266,434.18	614,250	603,642	1,549,470		131,305

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 5.79

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1965	165.92	166	166			
1966	6,778.47	6,778	6,778			
1968	19,037.06	19,037	19,037			
1969	1,411.93	1,412	1,412			
1971	446.28	446	446			
1972	16,156.17	16,156	16,156			
1973	27,132.69	27,133	27,133			
1974	11,887.51	11,888	11,888			
1975	4,839.32	4,839	4,839			
1976	16,274.80	16,275	16,275			
1977	64,360.41	64,360	64,360			
1978	28,235.41	28,235	28,235			
1979	5,670.77	5,671	5,671			
1980	158,887.10	158,887	158,887			
1981	54,201.96	54,202	54,202			
1982	30,449.94	30,450	30,450			
1983	184,261.70	184,262	184,262			
1984	2,228,311.28	2,228,311	2,228,311			
1985	786,303.15	786,303	786,303			
1986	325,226.79	325,227	325,227			
1987	302,292.12	302,292	302,292			
1988	96,297.26	96,297	96,297			
1989	280,718.61	280,719	280,719			
1990	87,216.13	87,216	87,216			
1991	552,002.17	552,002	552,002			
1992	363,897.03	363,897	363,897			
1993	677,988.57	677,989	677,989			
1994	965,121.56	965,122	965,122			
1995	900,158.55	900,159	900,159			
1996	204,007.48	197,208	204,007			
1997	540,688.59	486,620	540,689			
1998	3,330,010.19	2,774,997	3,330,010			
1999	2,180,478.36	1,671,707	2,180,478			
2000	1,437,427.08	1,006,199	1,437,427			
2001	380,509.12	240,988	380,509			
2002	486,181.69	275,505	476,835	9,347	6.50	1,438
2003	2,020,500.12	1,010,250	1,748,509	271,991	7.50	36,265
2004	1,995,186.35	864,574	1,496,378	498,808	8.50	58,683
2005	5,317,076.80	1,949,613	3,374,329	1,942,748	9.50	204,500
2006	1,798,904.47	539,671	934,046	864,858	10.50	82,367
2007	3,798,720.03	886,355	1,534,075	2,264,645	11.50	196,926

AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	4,352,799.97	725,481	1,255,640	3,097,160	12.50	247,773
2009	2,692,250.64	269,225	465,966	2,226,285	13.50	164,910
2010	2,631,046.70	87,693	151,776	2,479,271	14.50	170,984
	41,361,518.25	21,181,817	27,706,405	13,655,113		1,163,846
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.7 2.81



AVISTA CORPORATION - ELECTRIC PLANT

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	92.64	88	23	70	0.50	70
2003	8.13	6	2	6	2.50	2
2006	2,298.66	1,034	268	2,031	5.50	369
2009	6,067.56	910	235	5,833	8.50	686
	8,466.99	2,038	528	7,939		1,127
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.0 13.31

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GAS PLANT

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WASHINGTON AND IDAHO

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 350.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1970	16,214.00	11,223	12,258	3,956	15.39	257
1973	2,826.70	1,844	2,014	813	17.38	47
1996	4,833.33	1,343	1,467	3,366	36.11	93
2006	35,937.69	3,170	3,462	32,476	45.59	712
	59,811.72	17,580	19,201	40,611		1,109
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.6 1.85

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 351.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S2.5						
NET SALVAGE PERCENT.. -5						
1970	34,510.16	23,454	30,087	6,149	19.40	317
1971	1,295.98	866	1,111	250	20.01	12
1975	92,314.08	57,048	73,181	23,749	22.63	1,049
1976	35,047.63	21,190	27,183	9,617	23.33	412
1978	25,117.20	14,491	18,589	7,784	24.78	314
1979	3,729.91	2,098	2,691	1,225	25.54	48
1980	21,392.92	11,717	15,031	7,432	26.31	282
1981	68,832.91	36,663	47,031	25,244	27.10	932
1983	22,432.63	11,250	14,432	9,122	28.73	318
1984	14,437.73	7,012	8,995	6,165	29.56	209
1987	14,779.91	6,442	8,264	7,255	32.17	226
1989	227,947.75	91,516	117,397	121,948	33.97	3,590
1990	77.75	30	38	44	34.89	1
1991	60.33	22	28	35	35.82	1
1992	8,151.94	2,839	3,642	4,918	36.76	134
1993	27,627.49	9,119	11,698	17,311	37.71	459
2003	1,932.64	276	354	1,675	47.51	35
2007	26,075.94	1,742	2,235	25,145	51.50	488
2008	361.59	17	22	358	52.50	7
2009	162,937.49	4,665	5,984	165,100	53.50	3,086
2010	4,703.15	45	58	4,880	54.50	90
	793,767.13	302,502	388,051	445,404		12,010

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.1 1.51

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 351.2 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S2.5						
NET SALVAGE PERCENT.. -5						
1970	16,134.34	10,965	14,151	2,790	19.40	144
1971	605.79	405	523	113	20.01	6
1975	43,151.40	26,667	34,415	10,894	22.63	481
1976	16,382.70	9,905	12,783	4,419	23.33	189
1978	11,740.81	6,774	8,742	3,586	24.78	145
1979	1,743.51	981	1,266	565	25.54	22
1980	9,999.93	5,477	7,068	3,432	26.31	130
1981	32,175.33	17,138	22,118	11,666	27.10	430
1983	10,485.93	5,259	6,787	4,223	28.73	147
1984	6,748.79	3,278	4,230	2,856	29.56	97
1987	6,908.74	3,011	3,886	3,368	32.17	105
1989	106,552.15	42,778	55,208	56,672	33.97	1,668
1990	36.34	14	18	20	34.89	1
1991	28.20	10	13	17	35.82	
1992	3,810.55	1,327	1,712	2,289	36.76	62
1993	12,914.22	4,263	5,502	8,058	37.71	214
2008	3,130.61	149	192	3,095	52.50	59
	282,549.34	138,401	178,614	118,063		3,900

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.3 1.38

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 351.3 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S2.5						
NET SALVAGE PERCENT.. -5						
1970	3,046.54	2,071	2,674	525	19.40	27
1971	114.59	77	99	21	20.01	1
1975	8,162.63	5,044	6,513	2,058	22.63	91
1976	3,098.99	1,874	2,420	834	23.33	36
1978	2,220.92	1,281	1,654	678	24.78	27
1979	329.81	185	239	107	25.54	4
1980	1,891.61	1,036	1,338	648	26.31	25
1981	6,086.37	3,242	4,186	2,205	27.10	81
1983	1,983.55	995	1,285	798	28.73	28
1984	1,276.62	620	801	539	29.56	18
1987	1,306.87	570	736	636	32.17	20
1989	20,155.67	8,092	10,449	10,714	33.97	315
1990	6.87	3	4	3	34.89	
1991	5.33	2	3	3	35.82	
1992	720.81	251	324	433	36.76	12
1993	2,442.89	806	1,040	1,525	37.71	40
	52,850.07	26,149	33,765	21,728		725

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.0 1.37

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 351.4 STRUCTURES AND IMPROVEMENTS - OFFICE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S2.5						
NET SALVAGE PERCENT.. -5						
1970	4,045.11	2,749	3,453	794	19.40	41
1971	151.96	102	128	32	20.01	2
1975	10,823.92	6,689	8,401	2,964	22.63	131
1976	4,109.37	2,485	3,121	1,194	23.33	51
1978	2,945.02	1,699	2,134	958	24.78	39
1979	437.34	246	309	150	25.54	6
1980	2,508.34	1,374	1,726	908	26.31	35
1981	8,070.73	4,299	5,399	3,075	27.10	113
1983	2,630.25	1,319	1,657	1,105	28.73	38
1984	1,692.84	822	1,032	745	29.56	25
1987	1,732.96	755	948	872	32.17	27
1989	26,727.11	10,730	13,476	14,587	33.97	429
1990	9.12	4	5	5	34.89	
1991	7.07	3	4	3	35.82	
1992	955.82	333	418	586	36.76	16
1993	3,239.35	1,069	1,343	2,058	37.71	55
2006	12,060.67	1,036	1,301	11,363	50.50	225
2007	22,793.56	1,523	1,913	22,020	51.50	428
2009	500.14	14	17	508	53.50	9
2010	4,795.70	46	58	4,977	54.50	91
	110,236.38	37,297	46,843	68,905		1,761

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.1 1.60



AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 351.41 STRUCTURES AND IMPROVEMENTS - PUMP HOUSE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S2.5						
NET SALVAGE PERCENT.. -5						
1970	3,558.22	2,418	3,122	614	19.40	32
1971	133.68	89	115	25	20.01	1
1975	9,521.97	5,884	7,598	2,400	22.63	106
1976	3,615.08	2,186	2,823	973	23.33	42
1978	2,590.78	1,495	1,930	790	24.78	32
1979	384.73	216	279	125	25.54	5
1980	2,206.63	1,209	1,561	756	26.31	29
1981	7,099.95	3,782	4,884	2,571	27.10	95
1983	2,313.87	1,160	1,498	932	28.73	32
1984	1,489.22	723	934	630	29.56	21
1987	1,524.51	664	857	744	32.17	23
1989	23,512.25	9,440	12,189	12,499	33.97	368
1990	8.02	3	4	4	34.89	
1991	6.22	2	3	4	35.82	
1992	840.85	293	378	505	36.76	14
1993	2,849.71	941	1,215	1,777	37.71	47
	61,655.69	30,505	39,390	25,348		847

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.9 1.37

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 352 WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1970	2,283,512.55	1,580,647	2,216,571	66,942	15.39	4,350
1971	32,450.00	22,047	30,917	1,533	16.03	96
1972	231,671.00	154,293	216,368	15,303	16.70	916
1973	44,247.66	28,867	40,481	3,767	17.38	217
1974	235,396.47	150,324	210,802	24,594	18.07	1,361
1975	496,444.41	310,079	434,829	61,615	18.77	3,283
1976	334,086.80	203,860	285,877	48,210	19.49	2,474
1977	42,162.26	25,112	35,215	6,947	20.22	344
1978	52,844.42	30,681	43,025	9,819	20.97	468
1979	14,762.11	8,349	11,708	3,054	21.72	141
1981	997.10	533	747	250	23.26	11
1982	26,136.28	13,565	19,022	7,114	24.05	296
1984	8,425.85	4,102	5,752	2,674	25.66	104
1989	2,370.20	955	1,339	1,031	29.86	35
1991	1,362.36	501	703	659	31.60	21
1992	8,439.84	2,956	4,145	4,295	32.49	132
1993	79,856.83	26,544	37,223	42,634	33.38	1,277
1994	73,750.73	23,187	32,516	41,235	34.28	1,203
1995	635,871.46	188,345	264,120	371,751	35.19	10,564
1996	475,767.26	132,168	185,341	290,426	36.11	8,043
1997	377,322.42	97,877	137,255	240,067	37.03	6,483
1998	50,694.31	12,207	17,118	33,576	37.96	885
2000	1,130.00	230	323	807	39.84	20
2001	17,129.30	3,159	4,430	12,699	40.78	311
2003	186,120.82	27,211	38,158	147,963	42.69	3,466
2004	947.48	120	168	779	43.66	18
2005	65,256.88	7,022	9,847	55,410	44.62	1,242
2006	79,258.72	6,991	9,804	69,455	45.59	1,523
2007	29,593.35	2,030	2,847	26,746	46.57	574
2008	2,171,182.16	106,822	149,798	2,021,384	47.54	42,520
2009	25,006.16	740	1,038	23,968	48.52	494
2010	51,049.85	500	701	50,349	49.51	1,017
	8,135,247.04	3,172,024	4,448,188	3,687,059		93,889

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.3 1.15

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 352.2 RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R4						
NET SALVAGE PERCENT.. 0						
1988	36,848.32	17,982	15,369	21,479	23.04	932
1993	7,388.06	2,837	2,425	4,963	27.72	179
1994	12,132.80	4,400	3,761	8,372	28.68	292
1997	16,402.53	4,888	4,178	12,225	31.59	387
2000	74,373.33	17,271	14,762	59,611	34.55	1,725
2002	56,185.43	10,575	9,038	47,147	36.53	1,291
	203,330.47	57,953	49,533	153,797		4,806
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.0 2.36

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 352.3 NON-RECOVERABLE GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
1975	278,861.11	185,666	278,861			
1976	605,089.71	393,429	605,090			
1977	449,025.91	284,772	449,026			
1978	520,874.89	321,901	520,875			
1979	636,016.95	382,628	636,017			
1980	184,746.69	108,040	184,747			
1981	271,906.27	154,388	271,906			
1996	116,975.90	33,689	60,924	56,052	35.60	1,574
1999	966,182.28	221,256	400,122	566,060	38.55	14,684
2000	71,481.76	14,954	27,043	44,439	39.54	1,124
	4,101,161.47	2,100,723	3,434,611	666,550		17,382
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					38.3	0.42

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 353 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S2.5						
NET SALVAGE PERCENT.. 0						
1970	217,119.00	140,535	172,009	45,110	19.40	2,325
1971	16,165.00	10,284	12,587	3,578	20.01	179
1972	21,340.00	13,336	16,323	5,017	20.63	243
1973	200.95	123	151	50	21.28	2
1975	24,512.39	14,427	17,658	6,854	22.63	303
1976	2,821.06	1,624	1,988	833	23.33	36
1989	271,252.69	103,716	126,944	144,309	33.97	4,248
1990	20,277.94	7,414	9,074	11,204	34.89	321
1991	19,152.46	6,679	8,175	10,977	35.82	306
1992	3,012.67	999	1,223	1,790	36.76	49
1994	15,313.43	4,549	5,568	9,745	38.66	252
1995	115,904.24	32,411	39,669	76,235	39.62	1,924
1996	65,311.81	17,112	20,944	44,368	40.59	1,093
1997	1,885.76	460	563	1,323	41.57	32
2002	24,410.19	3,768	4,612	19,798	46.51	426
2007	865.56	55	67	799	51.50	16
2008	185,729.23	8,441	10,332	175,397	52.50	3,341
2009	35,511.13	968	1,184	34,327	53.50	642
2010	3,691.61	34	42	3,650	54.50	67
	1,044,477.12	366,935	449,113	595,364		15,805

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.7 1.51

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1970	524,152.74	361,036	452,941	71,212	15.56	4,577
1971	1,752.46	1,188	1,490	262	16.10	16
1972	10,745.50	7,167	8,991	1,754	16.65	105
1973	3,132.45	2,053	2,576	556	17.23	32
1974	207,282.60	133,366	167,316	39,967	17.83	2,242
1975	276,981.06	174,830	219,335	57,646	18.44	3,126
1976	13,385.21	8,277	10,384	3,001	19.08	157
1980	2,662.02	1,500	1,882	780	21.83	36
1984	5,157.19	2,590	3,249	1,908	24.89	77
1989	132,698.73	55,415	69,521	63,178	29.12	2,170
1990	23,126.06	9,241	11,593	11,533	30.02	384
1991	73,559.20	28,070	35,216	38,343	30.92	1,240
1993	9,884.54	3,406	4,273	5,612	32.77	171
1995	6,764.75	2,074	2,602	4,163	34.67	120
1996	153,399.68	44,087	55,310	98,090	35.63	2,753
1997	720.48	193	242	478	36.59	13
1998	20,258.69	5,036	6,318	13,941	37.57	371
1999	3,251.87	745	935	2,317	38.55	60
2000	66,466.13	13,918	17,461	49,005	39.53	1,240
2001	323,674.42	61,369	76,991	246,683	40.52	6,088
2002	362.35	62	78	284	41.51	7
2003	40,916.10	6,129	7,689	33,227	42.51	782
2004	82,829.87	10,768	13,509	69,321	43.50	1,594
2005	7,864.43	865	1,085	6,779	44.50	152
2008	9,215,378.82	460,769	578,062	8,637,317	47.50	181,838
2009	793.47	24	30	763	48.50	16
2010	20,310.31	203	255	20,055	49.50	405
	11,227,511.13	1,394,381	1,749,334	9,478,177		209,772
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.2 1.87

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R3						
NET SALVAGE PERCENT.. 0						
1970	4,251.55	3,660	17,459-	21,711	4.87	4,458
1972	2,166.00	1,821	8,687-	10,853	5.58	1,945
1973	723.28	600	2,862-	3,585	5.97	601
1974	1,229.43	1,005	4,794-	6,023	6.39	943
1975	449.47	362	1,727-	2,176	6.83	319
1977	3,791.16	2,946	14,053-	17,844	7.80	2,288
1979	7,953.38	5,938	28,326-	36,279	8.87	4,090
1980	2,286.77	1,669	7,962-	10,249	9.45	1,085
1981	18,569.80	13,238	63,149-	81,719	10.05	8,131
1982	7,466.73	5,188	24,748-	32,215	10.68	3,016
1983	6,194.07	4,191	19,992-	26,186	11.32	2,313
1984	8,469.02	5,568	26,561-	35,030	11.99	2,922
1989	183.85	102	487-	671	15.63	43
1992	29,324.97	14,243	67,942-	97,267	18.00	5,404
1993	477.97	221	1,054-	1,532	18.83	81
1994	49,420.73	21,661	103,328-	152,749	19.66	7,770
1995	11,006.56	4,557	21,738-	32,745	20.51	1,597
2005	19,819.08	3,030	14,454-	34,273	29.65	1,156
	173,783.82	90,000	429,323-	603,107		48,162
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.5 27.71

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 356 PURIFICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S3						
NET SALVAGE PERCENT.. 0						
1970	78,905.27	71,199	78,905			
1971	1,891.00	1,692	1,891			
1972	85.00	75	85			
1976	88,306.44	75,296	88,192	114	4.42	26
1977	1,680.05	1,416	1,659	21	4.72	4
1989	136,934.13	90,103	105,534	31,400	10.26	3,060
1990	3,852.40	2,449	2,868	984	10.93	90
1991	92,058.33	56,309	65,953	26,105	11.65	2,241
2005	3,904.82	716	839	3,066	24.50	125
	407,617.44	299,255	345,926	61,691		5,546

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.1 1.36



AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 357 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1970	290,812.02	212,075	239,962	50,850	10.83	4,695
1972	669.71	472	534	136	11.80	12
1973	2,484.59	1,721	1,947	538	12.30	44
1974	1,976.73	1,343	1,520	457	12.82	36
1975	5,065.62	3,374	3,818	1,248	13.36	93
1976	109.63	72	81	29	13.91	2
1977	1,008.39	644	729	279	14.47	19
1978	5,296.64	3,304	3,738	1,559	15.05	104
1979	2,598.61	1,583	1,791	808	15.64	52
1980	1,034.14	614	695	339	16.25	21
1981	2,726.49	1,577	1,784	942	16.87	56
1983	107.28	59	67	40	18.15	2
1984	2,050.37	1,086	1,229	821	18.81	44
1985	1,922.81	986	1,116	807	19.48	41
1986	3,690.05	1,830	2,071	1,619	20.16	80
1987	1,927.51	922	1,043	885	20.86	42
1988	15,350.49	7,077	8,008	7,342	21.56	341
1990	16,892.23	7,175	8,118	8,774	23.01	381
1991	6,122.00	2,487	2,814	3,308	23.75	139
1992	10,836.77	4,199	4,751	6,086	24.50	248
1993	9,483.30	3,495	3,955	5,528	25.26	219
1994	2,305.41	805	911	1,394	26.03	54
1995	745,253.54	245,561	277,851	467,403	26.82	17,427
1996	175,642.65	54,405	61,559	114,084	27.61	4,132
1997	6,984.18	2,024	2,290	4,694	28.41	165
1998	6,571.75	1,773	2,006	4,566	29.21	156
1999	14,686.22	3,661	4,142	10,544	30.03	351
2005	24,313.85	2,972	3,363	20,951	35.11	597
2006	9,930.69	998	1,129	8,802	35.98	245
2007	32,833.59	2,569	2,907	29,927	36.87	812
2008	9,500.01	534	604	8,896	37.75	236
2009	19,014.89	642	727	18,288	38.65	473
2010	24,485.59	275	311	24,175	39.55	611
	1,453,687.75	572,314	647,571	806,117		31,930

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.2 2.20

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 374.4 LAND - EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT... 0						
2009	64,232.41	1,901	1,603	62,629	48.52	1,291
	64,232.41	1,901	1,603	62,629		1,291
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.5 2.01

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
1958	11,821.94	9,257	10,946	876	10.85	81
1959	1,052.61	815	964	89	11.28	8
1960	232.25	178	210	22	11.72	2
1961	232.25	176	208	24	12.18	2
1962	287.18	214	253	34	12.66	3
1963	556.29	410	485	71	13.15	5
1966	4,087.28	2,883	3,409	678	14.73	46
1967	926.42	643	760	166	15.29	11
1968	8,701.14	5,939	7,022	1,679	15.87	106
1969	4,814.17	3,229	3,818	996	16.46	61
1970	3,436.18	2,263	2,676	760	17.07	45
1972	14,573.66	9,234	10,919	3,655	18.32	200
1973	16,454.14	10,211	12,074	4,380	18.97	231
1974	9,428.69	5,727	6,772	2,657	19.63	135
1975	12,695.15	7,541	8,917	3,778	20.30	186
1976	4,241.82	2,461	2,910	1,332	20.99	63
1977	941.79	533	630	312	21.68	14
1978	4,905.10	2,709	3,203	1,702	22.39	76
1981	1,653.47	841	994	659	24.58	27
1982	524.15	259	306	218	25.33	9
1983	3,016.70	1,443	1,706	1,311	26.09	50
1984	3,436.45	1,590	1,880	1,556	26.86	58
1985	23,578.75	10,549	12,474	11,105	27.63	402
1986	3,227.54	1,393	1,647	1,581	28.42	56
1987	7,716.84	3,207	3,792	3,925	29.22	134
1988	13,948.32	5,574	6,591	7,357	30.02	245
1989	35,679.73	13,672	16,166	19,514	30.84	633
1990	4,269.84	1,566	1,852	2,418	31.66	76
1991	1,879.52	658	778	1,102	32.49	34
1992	2,078.11	693	819	1,259	33.33	38
1993	47,819.57	15,130	17,890	29,930	34.18	876
1994	7,669.70	2,296	2,715	4,955	35.03	141
1995	2,215.44	625	739	1,476	35.89	41
1996	10,295.71	2,726	3,223	7,073	36.76	192
1997	3,805.56	941	1,113	2,693	37.64	72
1998	24,005.75	5,512	6,518	17,488	38.52	454
1999	26,318.82	5,574	6,591	19,728	39.41	501
2000	60,528.31	11,742	13,884	46,644	40.30	1,157
2001	20,117.43	3,541	4,187	15,930	41.20	387
2002	36,864.36	5,817	6,878	29,986	42.11	712
2003	8,805.20	1,229	1,453	7,352	43.02	171

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
2004	9,993.90	1,213	1,434	8,560	43.93	195
2005	49,270.27	5,065	5,989	43,281	44.86	965
2006	20,509.90	1,731	2,047	18,463	45.78	403
2007	12,446.61	819	969	11,478	46.71	246
2008	36,941.91	1,736	2,053	34,889	47.65	732
2009	36,184.76	1,020	1,206	34,979	48.59	720
2010	129,073.73	1,213	1,434	127,640	49.53	2,577
	743,264.41	173,798	205,504	537,760		13,579
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.6 1.83

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -30						
1957	7,699,177.36	7,488,482	7,328,418	2,680,513	13.85	193,539
1958	1,374,545.36	1,321,008	1,292,772	494,137	14.34	34,459
1959	2,187,733.58	2,076,159	2,031,782	812,272	14.85	54,698
1960	960,134.51	899,372	880,148	368,027	15.37	23,945
1961	756,704.63	699,334	684,386	299,330	15.90	18,826
1962	1,060,174.58	965,765	945,122	433,105	16.46	26,313
1963	1,473,018.88	1,322,351	1,294,086	620,839	17.02	36,477
1964	1,130,395.92	999,270	977,911	491,604	17.60	27,932
1965	2,033,430.70	1,768,713	1,730,907	912,553	18.20	50,140
1966	3,675,830.80	3,145,166	3,077,939	1,700,641	18.80	90,460
1967	1,927,290.80	1,620,819	1,586,174	919,304	19.42	47,338
1968	2,554,483.78	2,109,623	2,064,530	1,256,299	20.06	62,627
1969	1,604,609.88	1,300,909	1,273,102	812,891	20.70	39,270
1970	317,238.23	252,246	246,854	165,556	21.36	7,751
1971	1,316,050.40	1,025,578	1,003,657	707,209	22.03	32,102
1972	1,701,641.43	1,298,722	1,270,962	941,172	22.71	41,443
1973	329,666.18	246,233	240,970	187,596	23.40	8,017
1974	750,698.59	548,285	536,566	439,342	24.10	18,230
1975	314,986.56	224,769	219,965	189,518	24.81	7,639
1976	219,967.30	153,222	149,947	136,010	25.53	5,327
1977	260,789.30	177,158	173,371	165,655	26.26	6,308
1978	409,626.67	271,098	265,303	267,212	27.00	9,897
1979	855,476.57	551,000	539,223	572,897	27.75	20,645
1980	802,257.71	502,507	491,766	551,169	28.50	19,339
1981	701,061.20	426,362	417,249	494,131	29.27	16,882
1982	423,871.34	249,970	244,627	306,406	30.05	10,197
1983	477,807.31	272,964	267,129	354,021	30.83	11,483
1984	1,175,378.28	649,534	635,650	892,342	31.62	28,221
1985	1,064,389.45	568,081	555,938	827,768	32.42	25,533
1986	3,357,074.30	1,727,436	1,690,513	2,673,684	33.23	80,460
1987	2,578,376.49	1,276,768	1,249,477	2,102,412	34.05	61,745
1988	669,208.62	318,409	311,603	558,368	34.87	16,013
1989	1,977,380.10	902,047	882,766	1,687,828	35.70	47,278
1990	3,932,723.03	1,715,973	1,679,295	3,433,245	36.54	93,959
1991	3,804,445.68	1,584,430	1,550,563	3,395,216	37.38	90,830
1992	6,643,704.76	2,633,452	2,577,163	6,059,653	38.23	158,505
1993	8,132,372.44	3,058,187	2,992,819	7,579,265	39.09	193,893
1994	7,246,951.65	2,576,183	2,521,118	6,899,919	39.96	172,671
1995	8,154,007.53	2,731,038	2,672,663	7,927,547	40.83	194,160
1996	8,338,328.22	2,619,336	2,563,348	8,276,479	41.71	198,429
1997	8,434,685.49	2,474,163	2,421,279	8,543,812	42.59	200,606

AVISTA CORPORATION - GAS PLANT  
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ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -30						
1998	8,998,611.14	2,450,187	2,397,815	9,300,379	43.48	213,900
1999	7,415,838.70	1,861,502	1,821,713	7,818,877	44.38	176,180
2000	9,637,611.95	2,214,232	2,166,903	10,361,993	45.28	228,843
2001	4,041,770.44	842,580	824,570	4,429,732	46.18	95,923
2002	3,673,130.53	686,751	672,072	4,102,998	47.09	87,131
2003	6,213,562.76	1,026,586	1,004,643	7,072,989	48.01	147,323
2004	5,322,367.08	763,589	747,268	6,171,809	48.93	126,135
2005	6,276,993.68	764,111	747,778	7,412,314	49.85	148,692
2006	11,192,140.44	1,116,405	1,092,542	13,457,241	50.78	265,011
2007	13,364,360.76	1,039,293	1,017,078	16,356,591	51.71	316,314
2008	16,869,496.58	937,084	917,054	21,013,292	52.65	399,113
2009	12,155,497.77	408,011	399,290	15,402,857	53.58	287,474
2010	6,846,202.59	76,096	74,470	8,825,593	54.53	161,848
	214,835,280.03	70,938,549	69,422,257	209,863,607		5,137,474
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.8 2.39

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 378 MEASURING AND REGULATING EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1.5						
NET SALVAGE PERCENT.. -15						
1957	2,402.95	2,393	1,719	1,044	4.69	223
1958	5,633.05	5,558	3,993	2,485	4.97	500
1959	2,750.32	2,688	1,931	1,232	5.25	235
1960	1,252.68	1,213	871	570	5.54	103
1963	306.56	288	207	146	6.45	23
1965	1,741.18	1,596	1,147	855	7.10	120
1966	3,634.49	3,292	2,365	1,815	7.43	244
1967	7,152.94	6,397	4,596	3,630	7.78	467
1968	2,821.13	2,490	1,789	1,455	8.14	179
1969	1,430.57	1,245	894	751	8.51	88
1970	8,418.37	7,222	5,188	4,493	8.89	505
1971	1,921.86	1,624	1,167	1,043	9.29	112
1972	9,786.19	8,135	5,844	5,410	9.70	558
1973	2,075.55	1,697	1,219	1,168	10.12	115
1974	6,425.85	5,160	3,707	3,683	10.56	349
1975	3,904.34	3,076	2,210	2,280	11.02	207
1976	1,687.46	1,304	937	1,004	11.49	87
1977	6,261.88	4,738	3,404	3,797	11.97	317
1978	2,712.60	2,008	1,443	1,676	12.47	134
1983	3,183.22	2,072	1,489	2,172	15.19	143
1984	6,167.18	3,895	2,798	4,294	15.78	272
1985	1,884.32	1,153	828	1,339	16.37	82
1987	30,703.37	17,544	12,604	22,705	17.61	1,289
1988	31,264.55	17,207	12,361	23,593	18.25	1,293
1989	985.39	521	374	759	18.90	40
1990	50,383.12	25,560	18,362	39,579	19.56	2,023
1991	4,062.06	1,971	1,416	3,255	20.23	161
1992	177,385.99	82,122	58,996	144,998	20.91	6,934
1993	118,450.26	52,113	37,438	98,780	21.61	4,571
1994	132,989.70	55,451	39,836	113,102	22.31	5,070
1995	178,528.10	70,275	50,486	154,821	23.02	6,725
1996	194,666.48	72,020	51,739	172,127	23.74	7,251
1997	132,255.83	45,759	32,873	119,221	24.47	4,872
1998	318,955.87	102,597	73,706	293,093	25.21	11,626
1999	523,687.22	155,721	111,870	490,370	25.95	18,897
2000	339,042.10	92,461	66,424	323,474	26.70	12,115
2001	232,262.19	57,542	41,338	225,764	27.46	8,222
2002	373,752.38	83,260	59,814	370,001	28.22	13,111
2003	102,026.97	20,114	14,450	102,881	29.00	3,548
2004	134,267.48	23,028	16,543	137,865	29.78	4,629
2005	155,944.46	22,751	16,344	162,992	30.56	5,334

AVISTA CORPORATION - GAS PLANT  
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ACCOUNT 378 MEASURING AND REGULATING EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1.5						
NET SALVAGE PERCENT.. -15						
2006	157,208.31	18,855	13,546	167,244	31.35	5,335
2007	79,752.03	7,468	5,365	86,350	32.15	2,686
2008	503,782.22	33,770	24,261	555,089	32.96	16,841
2009	397,325.88	16,056	11,535	445,390	33.77	13,189
2010	564,404.72	7,601	5,460	643,605	34.59	18,607
	5,017,641.37	1,151,011	826,887	4,943,401		179,432
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.6 3.58



AVISTA CORPORATION - GAS PLANT  
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ACCOUNT 379 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0.5						
NET SALVAGE PERCENT.. -15						
1958	892.94	784	792	235	9.48	25
1959	984.10	853	862	270	9.84	27
1962	553.69	462	467	170	10.97	15
1963	564.20	465	470	179	11.35	16
1964	634.87	516	521	209	11.74	18
1965	1,290.27	1,034	1,045	439	12.13	36
1966	2,027.19	1,602	1,619	712	12.52	57
1967	10,806.77	8,414	8,501	3,927	12.92	304
1968	1,554.38	1,192	1,204	584	13.33	44
1969	2,330.59	1,760	1,778	902	13.74	66
1971	719.53	526	531	296	14.59	20
1972	6,651.04	4,777	4,826	2,823	15.02	188
1973	9,387.67	6,626	6,694	4,102	15.45	266
1974	2,937.80	2,036	2,057	1,321	15.90	83
1975	8,867.74	6,030	6,092	4,106	16.35	251
1978	3,664.52	2,345	2,369	1,845	17.74	104
1979	40,963.75	25,650	25,914	21,194	18.22	1,163
1981	3,842.41	2,297	2,321	2,098	19.21	109
1985	86.89	47	47	53	21.30	2
1988	44,345.73	21,699	21,923	29,075	22.98	1,265
1989	20,850.00	9,849	9,950	14,028	23.57	595
1990	51,734.92	23,560	23,803	35,692	24.16	1,477
1991	9,944.62	4,354	4,399	7,037	24.77	284
1992	20,383.33	8,562	8,650	14,791	25.39	583
1993	51,670.93	20,753	20,967	38,455	26.03	1,477
1994	4.23	2	2	3	26.68	
1995	96,751.05	35,215	35,578	75,686	27.34	2,768
1996	257,909.60	88,756	89,670	206,926	28.03	7,382
1997	157,542.87	51,091	51,617	129,557	28.72	4,511
1998	58,019.09	17,615	17,796	48,926	29.44	1,662
1999	128,751.33	36,387	36,762	111,302	30.17	3,689
2000	102,501.48	26,787	27,063	90,814	30.91	2,938
2001	88,660.91	21,208	21,426	80,534	31.68	2,542
2002	5,727.21	1,240	1,253	5,333	32.47	164
2003	125,947.94	24,369	24,620	120,220	33.27	3,613
2004	47,617.79	8,077	8,160	46,600	34.10	1,367
2005	74,824.01	10,885	10,997	75,051	34.94	2,148
2006	277,693.55	33,452	33,797	285,551	35.81	7,974

AVISTA CORPORATION - GAS PLANT  
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ACCOUNT 379 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0.5						
NET SALVAGE PERCENT.. -15						
2008	3,151,224.09	216,528	218,759	3,405,149	37.61	90,538
2009	889,503.09	37,337	37,722	985,207	38.54	25,563
2010	147,847.83	2,083	2,104	167,921	39.51	4,250
	5,908,215.95	767,225	775,128	6,019,320		169,584
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.5 2.87

AVISTA CORPORATION - GAS PLANT  
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ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -20						
1958	68,591.08	67,969	78,537	3,772	7.84	481
1959	339,002.44	332,944	384,711	22,092	8.17	2,704
1960	449,698.86	437,469	505,487	34,152	8.52	4,008
1961	396,403.13	381,817	441,183	34,501	8.88	3,885
1962	455,672.50	434,285	501,808	44,999	9.26	4,860
1963	509,381.11	479,904	554,520	56,737	9.67	5,867
1964	516,282.38	480,626	555,354	64,185	10.09	6,361
1965	561,820.19	516,425	596,720	77,464	10.53	7,357
1966	625,053.78	567,049	655,215	94,850	10.98	8,638
1967	727,732.78	650,881	752,081	121,198	11.46	10,576
1968	938,815.53	827,157	955,765	170,814	11.96	14,282
1969	1,113,203.46	965,374	1,115,472	220,372	12.48	17,658
1970	336,150.53	286,759	331,345	72,036	13.01	5,537
1971	931,005.91	780,302	901,625	215,582	13.57	15,887
1972	927,139.95	762,977	881,606	230,962	14.14	16,334
1973	667,566.66	538,862	622,645	178,435	14.73	12,114
1974	588,816.17	465,869	538,303	168,276	15.33	10,977
1975	420,320.16	325,610	376,236	128,148	15.95	8,034
1976	455,931.63	345,412	399,117	148,001	16.59	8,921
1977	429,230.67	317,746	367,150	147,927	17.24	8,580
1978	455,711.16	329,326	380,530	166,323	17.90	9,292
1979	1,498,430.55	1,055,692	1,219,833	578,284	18.58	31,124
1980	944,357.83	647,958	748,703	384,526	19.27	19,955
1981	804,324.11	536,857	620,328	344,861	19.97	17,269
1982	216,829.29	140,563	162,418	97,777	20.69	4,726
1983	857,581.46	539,247	623,090	406,008	21.42	18,955
1984	1,207,560.91	735,492	849,847	599,226	22.16	27,041
1985	1,180,733.31	695,532	803,674	613,206	22.91	26,766
1986	1,441,865.66	820,133	947,649	782,590	23.67	33,063
1987	1,735,486.21	951,512	1,099,455	983,128	24.44	40,226
1988	1,992,585.65	1,051,033	1,214,449	1,176,654	25.22	46,656
1989	1,973,442.87	998,830	1,154,130	1,214,001	26.02	46,656
1990	3,110,155.24	1,507,803	1,742,239	1,989,947	26.82	74,196
1991	6,779,093.74	3,140,076	3,628,300	4,506,612	27.63	163,106
1992	7,813,256.93	3,448,272	3,984,415	5,391,493	28.45	189,508
1993	8,707,389.00	3,650,103	4,217,626	6,231,241	29.28	212,816
1994	7,465,550.23	2,962,360	3,422,952	5,535,708	30.12	183,788
1995	5,866,874.36	2,195,009	2,536,292	4,503,957	30.97	145,430
1996	6,869,665.04	2,412,654	2,787,777	5,455,821	31.83	171,405
1997	6,875,256.01	2,256,954	2,607,869	5,642,438	32.69	172,604
1998	5,415,872.93	1,650,758	1,907,420	4,591,628	33.57	136,778

AVISTA CORPORATION - GAS PLANT  
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ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -20						
1999	4,708,383.13	1,324,600	1,530,551	4,119,509	34.45	119,579
2000	5,001,659.43	1,289,768	1,490,303	4,511,688	35.33	127,701
2001	3,776,782.00	883,268	1,020,600	3,511,538	36.23	96,923
2002	3,838,909.89	805,664	930,930	3,675,762	37.13	98,997
2003	4,561,438.71	847,825	979,646	4,494,080	38.03	118,172
2004	6,002,291.79	968,338	1,118,897	6,083,853	38.95	156,196
2005	2,407,994.76	330,049	381,365	2,508,229	39.86	62,926
2006	4,030,655.53	452,530	522,890	4,313,897	40.79	105,759
2007	3,837,186.98	336,644	388,986	4,215,638	41.71	101,070
2008	5,620,783.70	352,221	406,985	6,337,955	42.65	148,604
2009	4,841,809.46	182,033	210,336	5,599,835	43.59	128,466
2010	4,712,317.75	59,036	68,215	5,586,566	44.53	125,456
	138,010,054.54	49,523,577	57,223,580	108,388,485		3,334,270
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.5 2.42

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IDAHO						
SURVIVOR CURVE.. IOWA 36-R1.5						
NET SALVAGE PERCENT.. -2						
1957	3,782.39	3,295	3,440	418	5.25	80
1958	3,438.14	2,967	3,098	409	5.54	74
1959	10,951.62	9,362	9,775	1,396	5.83	239
1960	7,758.80	6,566	6,856	1,058	6.13	173
1961	5,293.05	4,433	4,629	770	6.44	120
1962	5,420.39	4,492	4,690	839	6.75	124
1963	27,611.94	22,633	23,631	4,533	7.07	641
1964	33,533.06	27,173	28,372	5,832	7.40	788
1965	42,947.13	34,388	35,905	7,901	7.74	1,021
1966	45,839.81	36,249	37,848	8,909	8.09	1,101
1967	27,249.71	21,271	22,209	5,585	8.45	661
1968	40,502.93	31,191	32,567	8,746	8.82	992
1969	104,802.74	79,551	83,060	23,838	9.21	2,588
1970	90,865.66	67,942	70,939	21,744	9.61	2,263
1971	87,318.62	64,276	67,111	21,954	10.02	2,191
1972	118,993.59	86,175	89,977	31,397	10.44	3,007
1973	152,367.14	108,445	113,229	42,186	10.88	3,877
1974	51,795.76	36,190	37,786	15,045	11.34	1,327
1975	26,881.49	18,424	19,237	8,182	11.81	693
1976	9,019.96	6,059	6,326	2,874	12.29	234
1977	38,074.66	25,038	26,143	12,694	12.79	992
1978	30,332.93	19,501	20,361	10,578	13.31	795
1979	77,838.70	48,894	51,051	28,345	13.83	2,050
1980	41,377.44	25,358	26,477	15,728	14.37	1,095
1981	74,829.69	44,672	46,643	29,684	14.93	1,988
1982	51,286.85	29,789	31,103	21,209	15.50	1,368
1983	37,467.75	21,147	22,080	16,137	16.08	1,004
1984	74,413.85	40,734	42,531	33,371	16.68	2,001
1985	87,504.06	46,387	48,433	40,821	17.29	2,361
1986	72,694.24	37,259	38,903	35,245	17.91	1,968
1987	77,964.63	38,569	40,270	39,253	18.54	2,117
1988	103,808.35	49,442	51,623	54,261	19.19	2,828
1989	64,944.51	29,736	31,048	35,196	19.84	1,774
1990	285,874.43	125,466	131,001	160,591	20.51	7,830
1991	338,651.12	142,104	148,373	197,051	21.19	9,299
1992	577,214.86	230,923	241,110	347,649	21.88	15,889
1993	546,687.40	208,026	217,203	340,418	22.57	15,083
1994	948,039.27	341,670	356,742	610,258	23.28	26,214
1995	291,148.16	98,989	103,356	193,615	24.00	8,067
1996	816,862.38	261,066	272,583	560,617	24.72	22,679

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IDAHO						
SURVIVOR CURVE.. IOWA 36-R1.5						
NET SALVAGE PERCENT.. -2						
1997	644,882.64	192,769	201,273	456,507	25.45	17,937
1998	606,450.16	168,563	175,999	442,580	26.19	16,899
1999	826,468.08	212,157	221,516	621,481	26.94	23,069
2000	604,389.16	142,301	148,578	467,898	27.69	16,898
2001	372,726.11	79,731	83,248	296,932	28.45	10,437
2002	425,194.40	81,678	85,281	348,417	29.22	11,924
2003	672,022.40	114,431	119,479	565,984	29.99	18,872
2004	650,609.91	96,411	100,664	562,958	30.77	18,296
2005	671,618.79	84,487	88,214	596,837	31.56	18,911
2006	435,275.94	45,015	47,001	396,981	32.35	12,271
2007	384,185.05	31,024	32,393	359,476	33.15	10,844
2008	374,037.90	21,621	22,575	358,944	33.96	10,570
2009	288,621.13	10,059	10,503	283,891	34.77	8,165
2010	276,154.99	3,208	3,350	278,329	35.59	7,820
	12,766,025.87	3,819,307	3,987,792	9,033,554		352,509

WASHINGTON  
SURVIVOR CURVE.. IOWA 36-R1.5  
NET SALVAGE PERCENT.. -2

1955	246.75	219	159	92	4.69	20
1956	1,226.06	1,078	784	467	4.97	94
1957	22,522.43	19,623	14,267	8,705	5.25	1,658
1958	55,464.27	47,867	34,803	21,771	5.54	3,930
1959	76,737.03	65,596	47,693	30,578	5.83	5,245
1960	39,390.83	33,337	24,239	15,940	6.13	2,600
1961	49,495.97	41,454	30,140	20,346	6.44	3,159
1962	48,787.59	40,433	29,398	20,365	6.75	3,017
1963	108,975.16	89,325	64,946	46,209	7.07	6,536
1964	121,998.90	98,859	71,878	52,561	7.40	7,103
1965	237,000.69	189,766	137,974	103,766	7.74	13,406
1966	145,902.70	115,378	83,889	64,932	8.09	8,026
1967	195,563.83	152,654	110,991	88,484	8.45	10,471
1968	180,781.42	139,220	101,224	83,174	8.82	9,430
1969	331,132.55	251,347	182,748	155,007	9.21	16,830
1970	389,288.75	291,079	211,637	185,438	9.61	19,296
1971	332,457.34	244,723	177,932	161,174	10.02	16,085
1972	416,390.27	301,550	219,250	205,468	10.44	19,681
1973	271,875.58	193,504	140,692	136,621	10.88	12,557

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON						
SURVIVOR CURVE.. IOWA 36-R1.5						
NET SALVAGE PERCENT.. -2						
1974	253,787.04	177,321	128,926	129,937	11.34	11,458
1975	81,601.38	55,928	40,664	42,570	11.81	3,605
1976	137,925.90	92,656	67,368	73,316	12.29	5,966
1977	166,949.73	109,789	79,825	90,464	12.79	7,073
1978	144,269.35	92,749	67,436	79,719	13.31	5,989
1979	355,332.52	223,201	162,284	200,155	13.83	14,473
1980	257,198.52	157,623	114,604	147,739	14.37	10,281
1981	239,100.25	142,739	103,782	140,100	14.93	9,384
1982	156,154.26	90,699	65,945	93,332	15.50	6,021
1983	193,508.33	109,215	79,408	117,971	16.08	7,337
1984	300,040.23	164,243	119,417	186,624	16.68	11,188
1985	351,083.26	186,114	135,319	222,786	17.29	12,885
1986	256,045.87	131,236	95,419	165,748	17.91	9,254
1987	266,946.81	132,059	96,017	176,269	18.54	9,507
1988	308,595.94	146,978	106,864	207,904	19.19	10,834
1989	374,918.07	171,663	124,812	257,604	19.84	12,984
1990	903,324.83	396,456	288,254	633,138	20.51	30,870
1991	788,884.50	331,030	240,684	563,978	21.19	26,615
1992	1,485,509.89	594,300	432,101	1,083,119	21.88	49,503
1993	1,511,819.12	575,279	418,272	1,123,784	22.57	49,791
1994	2,206,414.37	795,184	578,159	1,672,384	23.28	71,838
1995	740,270.58	251,689	182,997	572,079	24.00	23,837
1996	1,955,873.22	625,090	454,488	1,540,503	24.72	62,318
1997	1,277,835.78	381,972	277,723	1,025,670	25.45	40,301
1998	1,259,824.95	350,168	254,599	1,030,423	26.19	39,344
1999	1,566,359.93	402,090	292,350	1,305,337	26.94	48,453
2000	1,134,656.59	267,151	194,239	963,111	27.69	34,782
2001	657,334.24	140,613	102,236	568,245	28.45	19,973
2002	877,648.65	168,593	122,580	772,622	29.22	26,442
2003	1,330,312.87	226,524	164,700	1,192,219	29.99	39,754
2004	1,286,219.04	190,599	138,580	1,173,363	30.77	38,133
2005	7,841,281.55	986,407	717,193	7,280,914	31.56	230,701
2006	1,499,748.93	155,101	112,770	1,416,974	32.35	43,801
2007	3,616,883.73	292,076	212,361	3,476,860	33.15	104,883

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON						
SURVIVOR CURVE.. IOWA 36-R1.5						
NET SALVAGE PERCENT.. -2						
2008	1,999,805.08	115,596	84,047	1,955,754	33.96	57,590
2009	2,237,664.62	77,990	56,705	2,225,713	34.77	64,012
2010	3,444,084.76	40,013	29,092	3,483,874	35.59	97,889
	46,490,452.81	11,865,146	8,626,862	38,793,400		1,508,213
	59,256,478.68	15,684,453	12,614,654	47,826,954		1,860,722
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.7 3.14



AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -15						
1956	4,814.90	4,229	5,537			
1957	282,515.34	245,359	324,097	796	12.24	65
1958	21,574.00	18,518	24,461	349	12.68	28
1959	21,778.10	18,468	24,395	650	13.13	50
1960	15,162.00	12,694	16,768	668	13.60	49
1961	194.72	161	213	11	14.07	1
1963	61.00	49	65	5	15.06	
1964	31.00	25	33	3	15.57	
1965	46.00	36	48	5	16.09	
1966	4,260.70	3,270	4,319	581	16.63	35
1967	727.99	550	726	111	17.17	6
1968	81.00	60	79	14	17.73	1
1969	984.95	718	948	185	18.30	10
1988	57,525.99	25,007	33,032	33,123	31.10	1,065
1989	63,358.31	26,420	34,898	37,964	31.87	1,191
1990	2,812.18	1,123	1,483	1,751	32.64	54
1991	7,383.52	2,816	3,720	4,771	33.42	143
1992	67,357.36	24,462	32,312	45,149	34.21	1,320
1993	142,726.50	49,208	64,999	99,136	35.01	2,832
1994	42,007.38	13,710	18,110	30,198	35.81	843
1995	25,534.67	7,858	10,380	18,985	36.62	518
1996	55,789.67	16,117	21,289	42,869	37.44	1,145
1997	105,167.39	28,397	37,510	83,432	38.26	2,181
1998	148,604.14	37,289	49,255	121,640	39.09	3,112
1999	111,415.85	25,805	34,086	94,042	39.93	2,355
2000	228,888.50	48,591	64,185	199,037	40.77	4,882
2001	297,945.47	57,357	75,764	266,873	41.63	6,411
2002	23,166.03	4,007	5,293	21,348	42.48	503
2003	141,466.92	21,637	28,580	134,107	43.35	3,094
2004	281,488.56	37,421	49,430	274,282	44.22	6,203
2005	73,300.64	8,278	10,934	73,362	45.09	1,627
2006	33,637.35	3,118	4,119	34,564	45.97	752
2007	151,220.49	10,921	14,426	159,478	46.86	3,403
2008	144,333.29	7,469	9,866	156,117	47.75	3,269
2009	21,516.79	668	882	23,862	48.65	490
2010	175,841.68	1,820	2,404	199,814	49.55	4,033
	2,754,720.38	763,636	1,008,646	2,159,282		51,671

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.8 1.88

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S1						
NET SALVAGE PERCENT.. 0						
1992	47,715.78	23,444	18,949	28,767	15.26	1,885
1993	111,624.05	52,687	42,585	69,039	15.84	4,359
1997	8,878.28	3,433	2,775	6,103	18.40	332
2000	66,382.73	20,866	16,865	49,518	20.57	2,407
2003	15,101.12	3,539	2,860	12,241	22.97	533
2004	59,637.12	12,266	9,914	49,723	23.83	2,087
2005	151,044.93	26,584	21,487	129,558	24.72	5,241
2006	162,292.16	23,641	19,109	143,183	25.63	5,587
2007	217,370.10	24,852	20,088	197,282	26.57	7,425
2009	97,950.75	4,865	3,932	94,019	28.51	3,298
	937,997.02	196,177	158,564	779,433		33,154
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.5 3.53

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 392 TRANSPORTATION EQUIPMENT - CLASS 7 AND 8

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. +10						
1974	208.05	173	187			
1979	11,241.19	8,815	10,117			
1984	3,444.65	2,540	3,100			
1988	4,580.04	3,155	4,122			
1989	3,787.12	2,554	3,402	6	3.76	2
1990	24,991.69	16,510	21,994	499	3.99	125
1991	9,574.04	6,187	8,242	375	4.23	89
1992	27,829.75	17,583	23,423	1,624	4.47	363
1993	5,272.80	3,262	4,346	400	4.69	85
1994	6,880.67	4,174	5,560	633	4.89	129
1995	9,467.40	5,635	7,507	1,014	5.08	200
1996	4,978.68	2,907	3,873	608	5.27	115
1997	13,310.34	7,611	10,139	1,840	5.47	336
1998	2,910.54	1,621	2,159	460	5.72	80
2006	110,113.53	28,608	38,111	60,991	10.67	5,716
2007	10,038.00	2,054	2,736	6,298	11.59	543
2008	146,301.02	21,682	28,884	102,787	12.53	8,203
2009	37,116.75	3,318	4,420	28,985	13.51	2,145
2010	40,193.35	1,206	1,607	34,567	14.50	2,384
	472,239.61	139,595	183,929	241,087		20,515
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.8 4.34

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	23,687.64	14,686	11,010	12,678	9.50	1,335
2004	20,449.62	5,317	3,986	16,464	18.50	890
2005	597.50	131	98	500	19.50	26
2006	39,536.69	7,117	5,336	34,201	20.50	1,668
	84,271.45	27,251	20,430	63,841		3,919
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					16.3	4.65

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	31,696.42	30,904	31,696			
1992	51,445.26	47,587	51,445			
1993	155,073.33	135,689	149,308	5,765	2.50	2,306
1994	103,019.50	84,991	93,522	9,498	3.50	2,714
1995	37,567.67	29,115	32,037	5,531	4.50	1,229
1996	101,425.79	73,534	80,915	20,511	5.50	3,729
1997	72,895.57	49,205	54,144	18,752	6.50	2,885
1998	87,573.93	54,734	60,228	27,346	7.50	3,646
1999	108,942.79	62,642	68,929	40,014	8.50	4,708
2000	136,902.91	71,874	79,088	57,815	9.50	6,086
2001	5,098.30	2,422	2,665	2,433	10.50	232
2002	3,192.99	1,357	1,493	1,700	11.50	148
2003	283,542.01	106,328	117,000	166,542	12.50	13,323
2004	119,555.68	38,856	42,756	76,800	13.50	5,689
2005	99,629.51	27,398	30,148	69,482	14.50	4,792
2006	45,764.58	10,297	11,330	34,435	15.50	2,222
2007	232,351.79	40,662	44,743	187,609	16.50	11,370
2008	99,703.88	12,463	13,714	85,990	17.50	4,914
2010	101,469.46	2,537	2,792	98,677	19.50	5,060
	1,876,851.37	882,595	967,953	908,898		75,053
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1						4.00

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	26,305.91	25,429	17,554	8,752	0.50	8,752
1997	38,552.11	34,697	23,952	14,600	1.50	9,733
1998	30,298.12	25,248	17,429	12,869	2.50	5,148
1999	51,445.89	39,442	27,227	24,219	3.50	6,920
2000	43,029.76	30,121	20,792	22,238	4.50	4,942
2002	1,519.99	861	594	926	6.50	142
2003	45,311.14	22,656	15,640	29,671	7.50	3,956
	236,462.92	178,454	123,188	113,275		39,593

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.9    16.74

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-S0.5						
NET SALVAGE PERCENT.. +20						
1988	1.00	1	1			
1989	20,403.30	12,640	16,323			
1990	43,928.03	26,423	35,142			
1991	1,505.98	877	1,205			
1993	131,749.74	71,607	105,400			
1994	64,952.57	33,970	51,962			
1995	47,790.59	23,991	38,232			
1999	17,020.88	6,945	13,617			
2000	171,768.60	65,616	137,415			
2004	275,722.95	72,515	220,578			
2005	143,490.69	32,859	114,793			
2006	91,891.20	17,735	73,513			
2007	82,654.83	12,770	59,117	7,007	12.91	543
2010	436,540.82	10,694	49,507	299,726	15.51	19,325
	1,529,421.18	388,643	916,805	306,732		19,868
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.4 1.30

AVISTA CORPORATION - GAS PLANT  
WASHINGTON AND IDAHO

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1961	331.74	332	332			
1965	513.40	513	513			
1966	666.11	666	666			
1967	555.04	555	555			
1968	551.16	551	551			
1969	5,581.00	5,581	5,581			
1971	4,507.27	4,507	4,507			
1972	7,925.14	7,925	7,925			
1978	3,763.84	3,764	3,764			
1980	3,653.47	3,653	3,653			
1982	241.67	242	242			
1983	4,023.05	4,023	4,023			
1989	31,320.48	31,320	31,320			
1990	53,946.32	53,946	53,946			
1991	19,694.50	19,694	19,694			
1992	23,929.89	23,930	23,930			
1993	4,749.92	4,750	4,750			
1994	13,595.05	13,595	13,595			
1996	10,719.36	10,362	10,719			
1997	5,696.78	5,127	5,697			
1999	9,340.26	7,161	9,340			
2000	94,067.98	65,848	94,068			
2002	28,904.21	16,379	28,904			
2003	29,564.17	14,782	27,184	2,380	7.50	317
2004	8,813.16	3,819	7,023	1,790	8.50	211
2005	10,205.25	3,742	6,882	3,323	9.50	350
2006	240,557.26	72,167	132,715	107,842	10.50	10,271
2007	1,278.18	298	548	730	11.50	63
2008	8,933.26	1,489	2,738	6,195	12.50	496
2009	5,896.93	590	1,085	4,812	13.50	356
2010	167,474.34	5,582	10,266	157,208	14.50	10,842
	801,000.19	386,893	516,716	284,284		22,906

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.4 2.86



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ALLOCATED ALL

AVISTA CORPORATION - GAS PLANT  
ALLOCATED ALL

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	378,871.41	189,436	194,442	184,429	7.50	24,591
	378,871.41	189,436	194,442	184,429		24,591
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5						6.49

AVISTA CORPORATION - GAS PLANT  
ALLOCATED ALL

ACCOUNT 391.1 COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	7,378.68	2,214	1,481	5,898	3.50	1,685
2010	10,563.41	1,056	707	9,856	4.50	2,190
	17,942.09	3,270	2,188	15,754		3,875
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.1						21.60

AVISTA CORPORATION - GAS PLANT  
ALLOCATED ALL

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	20,727.97	8,809	8,273	12,455	11.50	1,083
2005	57,361.38	15,774	14,814	42,547	14.50	2,934
2006	217,295.52	48,891	45,916	171,380	15.50	11,057
2007	119,617.16	20,933	19,659	99,958	16.50	6,058
2008	409,473.90	51,184	48,070	361,404	17.50	20,652
2009	165,720.59	12,429	11,673	154,048	18.50	8,327
2010	102,657.24	2,566	2,410	100,247	19.50	5,141
	1,092,853.76	160,586	150,815	942,039		55,252
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.0 5.06

AVISTA CORPORATION - GAS PLANT  
ALLOCATED ALL

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	3,247.87	2,274	1,352	1,896	4.50	421
2004	5,272.40	2,285	1,359	3,913	8.50	460
2010	68,766.11	2,292	1,363	67,403	14.50	4,648
	77,286.38	6,851	4,074	73,212		5,529
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.2 7.15

AVISTA CORPORATION - GAS PLANT  
ALLOCATED ALL

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	46,821.56	46,822	46,822			
1994	108,463.48	108,463	108,463			
2000	457,378.83	320,165	383,880	73,499	4.50	16,333
2005	11,348.48	4,161	4,989	6,359	9.50	669
2006	244,205.53	73,262	87,842	156,364	10.50	14,892
2007	57,861.53	13,501	16,188	41,674	11.50	3,624
	926,079.41	566,374	648,184	277,895		35,518
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.8 3.84						

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OREGON AND ALLOCATED SOUTH

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 351.2 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S2.5						
NET SALVAGE PERCENT.. -5						
2008	1,043.51	50	33	1,063	52.50	20
	1,043.51	50	33	1,063		20
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						53.2 1.92



AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 351.4 STRUCTURES AND IMPROVEMENTS - OFFICE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S2.5						
NET SALVAGE PERCENT.. -5						
2009	10,261.46	294	191	10,584	53.50	198
2010	1,042.63	10	6	1,089	54.50	20
	11,304.09	304	197	11,672		218
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						53.5 1.93

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 352 STORAGE WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2008	879,790.67	43,286	34,210	845,581	47.54	17,787
2009	256.85	8	6	251	48.52	5
2010	5,518.18	54	43	5,475	49.51	111
	885,565.70	43,348	34,259	851,307		17,903
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.6 2.02

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 352.2 RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R4						
NET SALVAGE PERCENT.. 0						
2007	10,962.23	853	902	10,060	41.50	242
2008	30,886.44	1,716	1,814	29,072	42.50	684
	41,848.67	2,569	2,716	39,133		926
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.3 2.21

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 352.3 NON-RECOVERABLE GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
2007	82,546.36	5,778	15,321	67,225	46.50	1,446
2008	187,214.69	9,361	24,823	162,392	47.50	3,419
	269,761.05	15,139	40,144	229,617		4,865
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.2 1.80

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 353 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S2.5						
NET SALVAGE PERCENT.. 0						
2008	61,909.71	2,814	3,246	58,664	52.50	1,117
2010	394.28	4	5	389	54.50	7
	62,303.99	2,818	3,251	59,053		1,124
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						52.5 1.80

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
2008	2,872,602.81	143,630	117,246	2,755,357	47.50	58,008
2009	482.50	14	11	472	48.50	10
2010	3,588.45	36	30	3,558	49.50	72
	2,876,673.76	143,680	117,287	2,759,387		58,090
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.5 2.02

AVISTA CORPORATION - GAS PLANT  
 OREGON AND ALLOCATED SOUTH

ACCOUNT 357 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2009	2,032.91	69	84	1,949	38.65	50
2010	2,582.94	29	35	2,548	39.55	64
	4,615.85	98	119	4,497		114
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					39.4	2.47

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 374.4 LAND - EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2009	91,527.94	2,709	2,259	89,269	48.52	1,840
2010	4,950.06	49	41	4,909	49.51	99
	96,478.00	2,758	2,300	94,178		1,939

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.6 2.01



AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
1956	2,370.83	1,894	2,022	349	10.06	35
1960	122.31	94	100	22	11.72	2
1963	47,828.84	35,250	37,633	10,196	13.15	775
1964	18,643.86	13,550	14,466	4,178	13.66	306
1966	302.59	213	227	76	14.73	5
1971	287.87	186	199	89	17.69	5
1972	67,428.21	42,723	45,612	21,816	18.32	1,191
1973	828.66	514	549	280	18.97	15
1976	511.06	297	317	194	20.99	9
1979	477.00	257	274	203	23.11	9
1997	11,742.78	2,903	3,099	8,644	37.64	230
1998	732.03	168	179	553	38.52	14
2000	4,325.43	839	896	3,429	40.30	85
2001	3,770.30	664	709	3,061	41.20	74
2002	1,584.97	250	267	1,318	42.11	31
2003	7,612.27	1,063	1,135	6,477	43.02	151
2004	431.95	52	56	376	43.93	9
2006	38,028.48	3,210	3,427	34,601	45.78	756
2007	19,827.65	1,305	1,393	18,435	46.71	395
2008	40,069.40	1,883	2,011	38,058	47.65	799
2009	9,093.01	256	273	8,820	48.59	182
2010	15,856.32	149	159	15,697	49.53	317
	291,875.82	107,720	115,003	176,873		5,395

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.8 1.85

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -30						
1958	43,919.95	42,209	55,622	1,474	14.34	103
1959	85,301.13	80,951	106,675	4,216	14.85	284
1960	122,101.47	114,374	150,719	8,013	15.37	521
1961	157,398.20	145,465	191,690	12,928	15.90	813
1962	280,456.79	255,482	336,667	27,927	16.46	1,697
1963	1,843,734.50	1,655,148	2,181,106	215,749	17.02	12,676
1964	2,120,420.65	1,874,452	2,470,099	286,448	17.60	16,275
1965	1,282,839.13	1,115,835	1,470,415	197,276	18.20	10,839
1966	1,288,094.29	1,102,137	1,452,364	222,159	18.80	11,817
1967	797,492.35	670,678	883,800	152,940	19.42	7,875
1968	610,914.44	504,524	664,847	129,342	20.06	6,448
1969	631,946.93	512,340	675,147	146,384	20.70	7,072
1970	428,918.41	341,047	449,422	108,172	21.36	5,064
1971	651,212.61	507,480	668,743	177,833	22.03	8,072
1972	621,241.56	474,142	624,811	182,803	22.71	8,049
1973	833,826.14	622,797	820,704	263,270	23.40	11,251
1974	712,649.40	520,495	685,893	240,551	24.10	9,981
1975	624,887.75	445,909	587,606	224,748	24.81	9,059
1976	483,235.14	336,605	443,568	184,638	25.53	7,232
1977	467,746.00	317,747	418,718	189,352	26.26	7,211
1978	546,822.98	361,897	476,897	233,973	27.00	8,666
1979	906,186.16	583,661	769,132	408,910	27.75	14,735
1980	963,262.60	603,355	795,084	457,157	28.50	16,041
1981	913,371.90	555,482	731,998	455,385	29.27	15,558
1983	586,104.65	334,833	441,233	320,703	30.83	10,402
1984	591,108.79	326,657	430,459	337,982	31.62	10,689
1985	869,124.50	463,865	611,268	518,594	32.42	15,996
1986	1,010,881.17	520,165	685,458	628,688	33.23	18,919
1987	1,271,804.40	629,776	829,901	823,445	34.05	24,183
1988	1,941,926.78	923,969	1,217,580	1,306,925	34.87	37,480
1989	1,815,530.21	828,214	1,091,397	1,268,792	35.70	35,540
1990	1,192,417.41	520,290	685,623	864,520	36.54	23,660
1991	1,464,512.09	609,922	803,738	1,100,128	37.38	29,431
1992	2,155,392.03	854,361	1,125,852	1,676,158	38.23	43,844
1993	3,736,135.98	1,404,978	1,851,440	3,005,537	39.09	76,888
1994	3,850,884.94	1,368,932	1,803,939	3,202,211	39.96	80,135
1995	2,318,959.50	776,694	1,023,505	1,991,142	40.83	48,767
1996	4,821,028.70	1,514,439	1,995,684	4,271,653	41.71	102,413
1997	4,498,953.68	1,319,687	1,739,046	4,109,594	42.59	96,492
1998	3,162,343.92	861,059	1,134,679	2,976,368	43.48	68,454
1999	2,248,939.74	564,522	743,911	2,179,711	44.38	49,115

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -30						
2000	3,050,081.79	700,753	923,432	3,041,674	45.28	67,175
2001	3,701,914.63	771,731	1,016,965	3,795,524	46.18	82,190
2002	4,395,076.64	821,730	1,082,852	4,630,748	47.09	98,338
2003	3,139,387.91	518,680	683,502	3,397,702	48.01	70,771
2004	3,541,800.23	508,135	669,606	3,934,734	48.93	80,416
2005	3,944,420.24	480,162	632,744	4,495,002	49.85	90,171
2006	9,779,296.19	975,475	1,285,452	11,427,633	50.78	225,042
2007	16,329,491.24	1,269,879	1,673,410	19,554,929	51.71	378,165
2008	14,114,192.32	784,029	1,033,170	17,315,280	52.65	328,875
2009	7,399,592.07	248,375	327,302	9,292,168	53.58	173,426
2010	5,977,377.37	66,439	87,551	7,683,040	54.53	140,896
	130,326,659.60	34,711,963	45,742,426	123,682,231		2,705,212
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.7 2.08

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 378 MEASURING AND REGULATING EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1.5						
NET SALVAGE PERCENT.. -15						
1962	2,857.44	2,710	3,286			
1963	14,834.59	13,916	17,060			
1964	1,882.70	1,746	2,165			
1965	1,135.31	1,041	1,306			
1966	1,586.78	1,437	1,825			
1968	2,309.83	2,039	2,656			
1969	337.56	294	388			
1971	2,771.78	2,341	3,188			
1978	338.24	250	364	25	12.47	2
1979	6,780.22	4,903	7,134	663	12.99	51
1980	19,640.39	13,862	20,168	2,418	13.52	179
1981	5,043.21	3,470	5,049	751	14.06	53
1982	857.21	574	835	151	14.62	10
1983	19,868.12	12,932	18,815	4,033	15.19	266
1984	23,369.14	14,758	21,472	5,403	15.78	342
1985	46,746.52	28,615	41,633	12,125	16.37	741
1986	2.00	1	1	1	16.99	
1987	5,820.30	3,326	4,839	1,854	17.61	105
1989	78,730.36	41,648	60,595	29,945	18.90	1,584
1991	34,490.74	16,738	24,353	15,311	20.23	757
1992	8,504.94	3,937	5,728	4,053	20.91	194
1993	117,545.30	51,715	75,241	59,936	21.61	2,774
1994	28,241.16	11,775	17,132	15,345	22.31	688
1995	14,569.64	5,735	8,344	8,411	23.02	365
1996	16,468.39	6,093	8,865	10,074	23.74	424
1997	2,898.77	1,003	1,459	1,875	24.47	77
1998	92,653.72	29,804	43,363	63,189	25.21	2,507
1999	1,877.57	558	812	1,347	25.95	52
2000	96,482.20	26,312	38,282	72,673	26.70	2,722
2001	45,437.01	11,257	16,378	35,875	27.46	1,306
2002	48,588.89	10,824	15,748	40,129	28.22	1,422
2003	27,756.75	5,472	7,961	23,959	29.00	826
2004	75,989.24	13,033	18,962	68,426	29.78	2,298
2005	8,559.63	1,249	1,817	8,027	30.56	263
2006	396,192.71	47,517	69,134	386,488	31.35	12,328
2007	155,703.66	14,581	21,214	157,845	32.15	4,910

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 378 MEASURING AND REGULATING EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1.5						
NET SALVAGE PERCENT.. -15						
2008	651,535.36	43,675	63,544	685,722	32.96	20,805
2009	445,284.94	17,994	26,180	485,898	33.77	14,388
2010	691,943.69	9,318	13,557	782,178	34.59	22,613
	3,195,636.01	478,453	690,853	2,984,128		95,052
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.4 2.97

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 379 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0.5						
NET SALVAGE PERCENT.. -15						
1956	1,149.55	1,033	1,156	166	8.75	19
1963	60,402.36	49,753	55,677	13,786	11.35	1,215
1964	24,060.29	19,548	21,876	5,793	11.74	493
1965	5,145.48	4,123	4,614	1,303	12.13	107
1966	7,823.62	6,181	6,917	2,080	12.52	166
1968	4,101.21	3,145	3,519	1,197	13.33	90
1970	369.61	275	308	117	14.16	8
1971	280.00	205	229	93	14.59	6
1973	9,823.17	6,933	7,759	3,538	15.45	229
1977	833.57	545	610	349	17.27	20
1978	1,416.81	907	1,015	614	17.74	35
1979	435.30	273	306	195	18.22	11
1980	27,275.20	16,695	18,683	12,683	18.71	678
1986	14,788.61	7,717	8,636	8,371	21.85	383
1987	2,064.82	1,044	1,168	1,207	22.41	54
1991	5,480.56	2,400	2,686	3,617	24.77	146
1992	33,284.63	13,981	15,646	22,631	25.39	891
1994	59,397.89	22,746	25,454	42,854	26.68	1,606
1997	3,012.77	977	1,093	2,372	28.72	83
1998	133,208.85	40,442	45,257	107,933	29.44	3,666
1999	32,836.32	9,280	10,385	27,377	30.17	907
2000	20,753.62	5,424	6,070	17,797	30.91	576
2001	80,103.16	19,161	21,442	70,677	31.68	2,231
2004	45,229.95	7,672	8,585	43,429	34.10	1,274
2005	4,007.30	583	652	3,956	34.94	113
2006	200,538.10	24,157	27,034	203,585	35.81	5,685
2007	436,088.57	41,374	46,301	455,201	36.70	12,403
2008	103,589.92	7,118	7,965	111,163	37.61	2,956
2010	339,155.36	4,778	5,347	384,682	39.51	9,736
	1,656,656.60	318,470	356,390	1,548,765		45,787

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.8 2.76

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -20						
1970	334,879.90	285,675	401,856			
1971	564,919.84	473,475	677,904			
1972	523,814.71	431,066	628,578			
1973	430,699.07	347,662	516,839			
1974	366,445.93	289,931	439,735			
1975	220,325.97	170,680	264,391			
1976	243,596.97	184,548	292,316			
1977	263,262.50	194,885	315,915			
1978	284,587.54	205,661	341,505			
1979	180,009.01	126,822	215,610	401	18.58	22
1980	323,157.25	221,730	376,964	10,825	19.27	562
1981	253,633.99	169,292	287,814	16,547	19.97	829
1982	266,380.84	172,685	293,582	26,075	20.69	1,260
1983	209,476.84	131,719	223,936	27,436	21.42	1,281
1984	471,560.09	287,214	488,293	77,579	22.16	3,501
1985	572,692.84	337,355	573,538	113,693	22.91	4,963
1986	803,952.34	457,288	777,436	187,307	23.67	7,913
1987	1,143,082.50	626,716	1,065,481	306,218	24.44	12,529
1988	1,281,062.04	675,724	1,148,799	388,475	25.22	15,403
1989	1,490,103.21	754,195	1,282,208	505,916	26.02	19,443
1990	1,607,190.23	779,166	1,324,661	603,967	26.82	22,519
1991	1,689,059.01	782,372	1,330,112	696,759	27.63	25,217
1992	2,039,847.77	900,258	1,530,530	917,287	28.45	32,242
1993	2,557,443.66	1,072,070	1,822,628	1,246,304	29.28	42,565
1994	2,767,919.88	1,098,322	1,867,259	1,454,245	30.12	48,282
1995	2,637,392.27	986,743	1,677,563	1,487,308	30.97	48,024
1996	2,884,942.97	1,013,204	1,722,550	1,739,382	31.83	54,646
1997	2,825,851.73	927,648	1,577,096	1,813,926	32.69	55,489
1998	2,523,552.90	769,179	1,307,682	1,720,581	33.57	51,254
1999	2,671,688.69	751,621	1,277,832	1,928,194	34.45	55,971
2000	2,684,849.03	692,337	1,177,043	2,044,776	35.33	57,876
2001	2,086,212.42	487,898	829,476	1,673,979	36.23	46,204
2002	2,329,151.45	488,814	831,033	1,963,949	37.13	52,894
2003	2,648,790.53	492,325	837,002	2,341,547	38.03	61,571
2004	2,742,398.69	442,426	752,169	2,538,709	38.95	65,179
2005	1,663,123.12	227,954	387,545	1,608,203	39.86	40,346
2006	2,591,796.64	290,986	494,706	2,615,450	40.79	64,120
2007	2,051,805.03	180,009	306,034	2,156,132	41.71	51,693

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -20						
2008	1,188,706.95	74,489	126,639	1,299,809	42.65	30,476
2009	1,744,930.80	65,602	111,530	1,982,387	43.59	45,478
2010	823,432.38	10,316	17,538	970,581	44.53	21,796
	56,987,729.53	19,078,062	31,921,328	36,463,947		1,041,548
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.0 1.83



AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R1.5						
NET SALVAGE PERCENT.. -2						
1960	2,932.82	2,482	1,447	1,544	6.13	252
1961	1,468.91	1,230	717	781	6.44	121
1962	7,406.26	6,138	3,580	3,974	6.75	589
1963	22,382.50	18,347	10,700	12,130	7.07	1,716
1964	46,403.55	37,602	21,929	25,403	7.40	3,433
1965	53,520.76	42,854	24,992	29,599	7.74	3,824
1966	56,330.80	44,546	25,978	31,479	8.09	3,891
1967	19,013.34	14,842	8,656	10,738	8.45	1,271
1968	47,294.13	36,421	21,240	27,000	8.82	3,061
1969	14,295.37	10,851	6,328	8,253	9.21	896
1970	79,330.28	59,317	34,592	46,325	9.61	4,820
1971	111,074.17	81,762	47,682	65,614	10.02	6,548
1972	108,650.77	78,685	45,887	64,937	10.44	6,220
1973	91,728.43	65,286	38,073	55,490	10.88	5,100
1974	108,880.92	76,075	44,365	66,694	11.34	5,881
1975	81,669.19	55,974	32,643	50,660	11.81	4,290
1976	11,106.75	7,461	4,351	6,978	12.29	568
1977	57,249.22	37,648	21,956	36,438	12.79	2,849
1978	27,865.69	17,914	10,447	17,976	13.31	1,351
1979	101,378.76	63,681	37,137	66,269	13.83	4,792
1980	261,551.79	160,291	93,478	173,305	14.37	12,060
1981	17,369.96	10,370	6,048	11,669	14.93	782
1982	9,844.67	5,718	3,335	6,707	15.50	433
1983	241,952.66	136,557	79,637	167,155	16.08	10,395
1984	347,936.68	190,462	111,073	243,822	16.68	14,618
1985	53,862.72	28,553	16,651	38,289	17.29	2,215
1986	438,003.69	224,499	130,923	315,841	17.91	17,635
1987	87,085.84	43,081	25,124	63,704	18.54	3,436
1988	188,661.52	89,855	52,402	140,033	19.19	7,297
1989	376,714.03	172,485	100,590	283,658	19.84	14,297
1990	455,105.27	199,739	116,484	347,723	20.51	16,954
1991	470,146.18	197,282	115,051	364,498	21.19	17,201
1992	916,270.60	366,567	213,774	720,822	21.88	32,944
1993	962,524.32	366,261	213,596	768,179	22.57	34,035
1994	1,211,886.52	436,760	254,709	981,415	23.28	42,157
1995	1,537,965.52	522,903	304,946	1,263,779	24.00	52,657
1996	1,153,975.35	368,807	215,080	961,975	24.72	38,915
1997	1,501,323.91	448,778	261,718	1,269,632	25.45	49,887
1998	1,719,234.95	477,861	278,678	1,474,942	26.19	56,317
1999	1,004,730.81	257,918	150,412	874,413	26.94	32,458
2000	1,324,007.78	311,733	181,796	1,168,692	27.69	42,206

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R1.5						
NET SALVAGE PERCENT.. -2						
2001	278,523.65	59,580	34,746	249,348	28.45	8,764
2002	1,452,938.58	279,105	162,768	1,319,229	29.22	45,148
2003	1,357,828.40	231,209	134,836	1,250,149	29.99	41,686
2004	5,101,068.68	755,905	440,827	4,762,263	30.77	154,770
2005	1,734,637.59	218,212	127,256	1,642,074	31.56	52,030
2006	726,959.12	75,181	43,844	697,654	32.35	21,566
2007	1,158,976.26	93,591	54,580	1,127,576	33.15	34,014
2008	989,988.76	57,225	33,373	976,416	33.96	28,752
2009	2,722,985.10	94,905	55,347	2,722,098	34.77	78,289
2010	1,580,649.74	18,364	10,709	1,601,554	35.59	45,000
	32,434,693.27	7,658,873	4,466,491	28,616,896		1,070,391
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.7 3.30

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -15						
1964	19,421.01	15,379	22,334			
1965	9,262.49	7,224	10,652			
1966	17,369.29	13,331	19,975			
1967	4,182.18	3,158	4,810			
1968	5,029.87	3,733	5,784			
1969	3,512.89	2,561	4,040			
1970	10,615.92	7,598	12,208			
1971	14,048.30	9,861	16,156			
1972	4,414.90	3,038	5,077			
1973	3,401.23	2,292	3,911			
1974	5,698.23	3,759	6,553			
1975	15.30	10	18			
1976	14,993.20	9,449	17,242			
1977	588.85	362	677			
1978	8,031.00	4,815	9,236			
1979	21,609.05	12,624	24,850			
1980	46,935.13	26,675	53,975			
1981	68,595.29	37,896	78,885			
1982	5,544.76	2,973	6,376			
1983	7,737.42	4,022	8,898			
1984	16,327.98	8,213	18,777			
1985	14,235.55	6,922	16,371			
1986	11,640.26	5,462	13,386			
1987	2,073.32	937	2,384			
1988	13,024.24	5,662	14,978			
1991	2,727.11	1,040	3,032	104	33.42	3
1992	30,120.16	10,939	31,889	2,749	34.21	80
1993	17,927.89	6,181	18,019	2,598	35.01	74
1994	10,626.05	3,468	10,110	2,110	35.81	59
1995	8,289.92	2,551	7,437	2,096	36.62	57
1996	7,983.09	2,306	6,722	2,459	37.44	66
1998	6,757.56	1,696	4,944	2,827	39.09	72
1999	1,738.79	403	1,175	825	39.93	21
2000	34,798.09	7,387	21,535	18,483	40.77	453
2001	62,472.19	12,027	35,061	36,782	41.63	884
2002	59,494.71	10,290	29,997	38,422	42.48	904
2003	66,431.18	10,161	29,621	46,775	43.35	1,079
2004	86,071.33	11,442	33,356	65,626	44.22	1,484
2005	6,738.81	761	2,218	5,532	45.09	123
2006	35,068.57	3,251	9,477	30,852	45.97	671
2007	7,238.66	523	1,525	6,799	46.86	145

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -15						
2008	98,147.23	5,079	14,806	98,063	47.75	2,054
2009	240,597.87	7,471	21,780	254,908	48.65	5,240
2010	95,854.16	992	2,892	107,340	49.55	2,166
	1,207,391.03	295,924	663,149	725,351		15,635
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.4 1.29

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S3						
NET SALVAGE PERCENT.. 0						
1967	173.85	174	174			
1986	365.44	365	365			
	539.29	539	539			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S1						
NET SALVAGE PERCENT.. 0						
1994	1,200,459.19	542,211	1,200,459			
1995	24,994.78	10,765	24,995			
1999	35,202.44	11,945	34,862	340	19.82	17
2000	20,153.90	6,335	18,489	1,665	20.57	81
2001	7,552.01	2,180	6,362	1,190	21.34	56
2002	2,551.00	668	1,950	601	22.14	27
2003	2,830.67	663	1,935	896	22.97	39
2004	5,348.00	1,100	3,210	2,138	23.83	90
2006	137,595.44	20,044	58,500	79,095	25.63	3,086
2007	19,721.62	2,255	6,581	13,141	26.57	495
2008	801,695.27	66,004	192,638	609,057	27.53	22,123
2009	814,895.25	40,476	118,132	696,763	28.51	24,439
2010	154,132.15	2,569	7,498	146,634	29.50	4,971
	3,227,131.72	707,215	1,675,611	1,551,521		55,424
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.0 1.72

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 392 TRANSPORTATION EQUIPMENT - CLASS 7 AND 8

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. +10						
2006	18,343.04	4,766	16,509			
2010	13,789.03	414	8,684	3,726	14.50	257
	32,132.07	5,180	25,193	3,726		257
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.5 0.80

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	8,750.00	6,475	5,654	3,096	6.50	476
1993	23,988.05	16,792	14,664	9,324	7.50	1,243
1995	3,850.00	2,387	2,085	1,765	9.50	186
1999	8,500.00	3,910	3,415	5,085	13.50	377
2000	8,700.00	3,654	3,191	5,509	14.50	380
2008	3,438.47	344	300	3,138	22.50	139
	57,226.52	33,562	29,309	27,918		2,801
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0						4.89



AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	19,209.52	18,729	17,874	1,336	0.50	1,336
1992	21,238.09	19,645	18,749	2,489	1.50	1,659
1993	42,384.07	37,086	35,394	6,990	2.50	2,796
1994	18,428.27	15,203	14,509	3,919	3.50	1,120
1995	20,747.00	16,079	15,345	5,402	4.50	1,200
1996	14,014.55	10,161	9,697	4,318	5.50	785
1997	31,540.34	21,290	20,319	11,221	6.50	1,726
1998	49,754.29	31,096	29,677	20,077	7.50	2,677
1999	22,116.99	12,717	12,137	9,980	8.50	1,174
2000	26,553.29	13,940	13,304	13,249	9.50	1,395
2001	86,642.82	41,155	39,277	47,366	10.50	4,511
2002	42,644.55	18,124	17,297	25,348	11.50	2,204
2003	92,514.06	34,693	33,110	59,404	12.50	4,752
2005	40,869.79	11,239	10,726	30,144	14.50	2,079
2006	110,479.39	24,858	23,724	86,755	15.50	5,597
2007	181,671.02	31,792	30,341	151,330	16.50	9,172
2008	74,892.80	9,362	8,935	65,958	17.50	3,769
2009	2,115.75	159	152	1,964	18.50	106
	897,816.59	367,328	350,567	547,250		48,058
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4						5.35

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	41,609.36	40,223	27,581	14,028	0.50	14,028
1997	35,491.40	31,942	21,903	13,588	1.50	9,059
1998	16,062.67	13,386	9,179	6,884	2.50	2,754
1999	24,907.86	19,096	13,094	11,814	3.50	3,375
2000	61,325.89	42,928	29,436	31,890	4.50	7,087
2001	9,260.92	5,865	4,022	5,239	5.50	953
2005	40,917.01	15,003	10,288	30,629	9.50	3,224
	229,575.11	168,443	115,503	114,072		40,480
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.8						17.63

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-S0.5						
NET SALVAGE PERCENT.. +20						
1994	5,315.22	2,780	4,252			
2006	38,518.73	7,434	11,886	18,929	12.14	1,559
	43,833.95	10,214	16,138	18,929		1,559
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.1 3.56

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1973	16,619.16	16,619	16,619			
1983	12,694.94	12,695	12,695			
1985	8,728.05	8,728	8,728			
1992	817.55	818	818			
1993	2,171.87	2,172	2,172			
1994	5,213.00	5,213	5,213			
1995	1,316.77	1,317	1,317			
1997	2,550.00	2,295	1,904	646	1.50	431
1998	16,456.81	13,714	11,375	5,082	2.50	2,033
2001	3,712.02	2,351	1,950	1,762	5.50	320
2002	7,122.53	4,036	3,348	3,775	6.50	581
2003	138.23	69	57	81	7.50	11
2005	21,206.03	7,776	6,450	14,756	9.50	1,553
2006	356,788.58	107,037	88,785	268,004	10.50	25,524
2007	11,646.63	2,718	2,254	9,393	11.50	817
2008	16,511.78	2,752	2,283	14,229	12.50	1,138
2009	41,966.77	4,197	3,481	38,486	13.50	2,851
2010	199,025.06	6,634	5,503	193,522	14.50	13,346
	724,685.78	201,141	174,952	549,734		48,605
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.3 6.71

AVISTA CORPORATION - GAS PLANT  
OREGON AND ALLOCATED SOUTH

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	2,367.16	118	29	2,338	9.50	246
	2,367.16	118	29	2,338		246
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.5	10.39

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COMMON PLANT

AVISTA CORPORATION - COMMON PLANT

ACCOUNT 389.3 REMOVING PROPERTY OF OTHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1908	1,023.98	1,024	1,024			
1914	14.47	14	14			
1918	65.20	64	48	17	1.38	12
1922	376.04	363	273	103	2.28	45
1924	301.36	289	218	83	2.76	30
1926	431.58	410	309	123	3.26	38
1929	0.13					
1930	52.70	49	37	16	4.30	4
1937	19.14	17	13	6	6.30	1
1951	3,652.86	2,953	2,224	1,429	12.45	115
1967	19,339.06	12,255	9,232	10,107	23.81	424
2008	167,214.21	6,431	4,844	162,370	62.50	2,598
2009	1,685,653.07	38,905	29,307	1,656,346	63.50	26,084
	1,878,143.80	62,774	47,543	1,830,601		29,351
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						62.4 1.56

AVISTA CORPORATION - COMMON PLANT

ACCOUNT 389.4 LAND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1906	55.00	55	55			
1907	300.00	300	300			
1908	6,750.54	6,751	6,751			
1910	678.56	679	679			
1913	6,930.46	6,884	6,930			
1914	885.27	878	885			
1922	1,373.34	1,325	1,373			
1925	25.00	24	25			
1926	110.15	105	110			
1927	2,403.14	2,273	2,403			
1928	767.07	722	767			
1930	904.30	844	904			
1935	201.00	183	201			
1936	162.66	148	163			
1937	206.73	187	207			
1940	264.20	235	264			
1942	49.88	44	50			
1943	103.41	90	103			
1944	564.12	487	564			
1949	1,367.59	1,130	1,368			
1951	44.04	36	44			
1952	75.00	60	75			
1954	79.96	62	80			
1972	813.02	463	654	159	27.97	6
1975	1,775.45	940	1,329	446	30.58	15
1982	12,896.86	5,558	7,857	5,040	36.99	136
	39,786.75	30,463	34,141	5,646		157

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.0 0.39



AVISTA CORPORATION - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -5						
1924	137.47	127	92	52	6.71	8
1933	75,259.99	65,719	47,606	31,417	9.26	3,393
1937	1,689.89	1,436	1,040	734	10.50	70
1938	92.45	78	57	40	10.82	4
1940	25.93	22	16	11	11.49	1
1943	460.10	373	270	213	12.53	17
1947	1,950.02	1,525	1,105	943	14.03	67
1948	801.46	621	450	392	14.42	27
1949	583.72	448	325	288	14.83	19
1952	1,213.52	901	653	621	16.10	39
1953	11,231.71	8,247	5,974	5,819	16.54	352
1954	918.45	666	482	482	16.99	28
1956	87,466.56	61,917	44,852	46,988	17.92	2,622
1957	127,230.74	88,899	64,397	69,195	18.40	3,761
1958	164,998.95	113,778	82,419	90,830	18.88	4,811
1959	81,844.38	55,656	40,316	45,621	19.38	2,354
1960	9,447.02	6,332	4,587	5,332	19.89	268
1961	2,746.18	1,813	1,313	1,570	20.41	77
1962	1,843.71	1,199	869	1,067	20.93	51
1963	2,066.45	1,323	958	1,212	21.47	56
1964	88.66	56	41	52	22.02	2
1966	9,185.47	5,589	4,049	5,596	23.13	242
1967	33,652.47	20,109	14,567	20,768	23.70	876
1969	29,347.85	16,876	12,225	18,590	24.88	747
1970	90,300.12	50,907	36,876	57,939	25.47	2,275
1971	359.10	198	143	234	26.08	9
1972	12,449.29	6,728	4,874	8,198	26.69	307
1974	820,076.37	423,496	306,772	554,308	27.95	19,832
1975	76,146.61	38,392	27,810	52,144	28.59	1,824
1976	374,994.97	184,489	133,640	260,105	29.23	8,899
1977	10,355.70	4,964	3,596	7,277	29.89	243
1978	64,901.03	30,294	21,944	46,202	30.55	1,512
1979	259,069.68	117,664	85,234	186,789	31.21	5,985
1980	8,619.61	3,803	2,755	6,296	31.89	197
1981	66,917.20	28,655	20,757	49,506	32.57	1,520
1982	108,093.76	44,863	32,498	81,000	33.26	2,435
1983	37,879.94	15,223	11,027	28,747	33.95	847
1984	60,321.12	23,435	16,976	46,361	34.65	1,338
1985	340,099.92	127,519	92,372	264,733	35.36	7,487
1986	91,189.38	32,955	23,872	71,877	36.07	1,993
1987	863,905.85	300,332	217,555	689,546	36.79	18,743
1988	85,628.40	28,591	20,711	69,199	37.51	1,845

AVISTA CORPORATION - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMPANY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -5						
1989	313,595.08	100,340	72,684	256,591	38.24	6,710
1990	369,966.18	113,148	81,962	306,502	38.98	7,863
1991	171,461.30	50,050	36,255	143,779	39.71	3,621
1992	753,808.56	209,241	151,570	639,929	40.46	15,816
1993	2,915,564.37	767,570	556,013	2,505,330	41.21	60,794
1994	1,615,897.01	402,269	291,396	1,405,296	41.96	33,491
1995	2,300,072.33	539,214	390,596	2,024,480	42.72	47,390
1996	389,547.64	85,670	62,058	346,967	43.48	7,980
1997	524,228.63	107,688	78,007	472,433	44.24	10,679
1998	1,748,967.51	333,567	241,630	1,594,786	45.01	35,432
1999	1,963,322.79	345,196	250,053	1,811,436	45.79	39,560
2000	2,750,209.41	442,601	320,612	2,567,108	46.57	55,124
2001	914,398.25	133,543	96,736	863,382	47.35	18,234
2002	240,271.36	31,467	22,794	229,491	48.14	4,767
2003	661,410.12	76,643	55,519	638,962	48.93	13,059
2004	758,995.14	76,507	55,420	741,525	49.72	14,914
2005	255,469.51	21,848	15,826	252,417	50.52	4,996
2006	8,681,884.99	608,309	440,648	8,675,331	51.33	169,011
2007	3,128,116.46	170,795	123,721	3,160,801	52.14	60,621
2008	7,344,502.02	287,416	208,199	7,503,528	52.95	141,710
2009	8,738,674.58	205,167	148,619	9,026,989	53.77	167,882
2010	8,382,892.62	65,575	47,501	8,754,536	54.59	160,369
	58,938,847.06	7,090,042	5,135,894	56,749,895		1,177,206

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.2 2.00

AVISTA CORPORATION - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	209,351.97	202,374	12,207	197,145	0.50	197,145
1997	81,504.37	73,354	4,425	77,079	1.50	51,386
1998	788,515.51	657,094	39,635	748,881	2.50	299,552
1999	67,891.00	52,050	3,140	64,751	3.50	18,500
2000	500,051.50	350,036	21,114	478,938	4.50	106,431
2001	266,802.81	168,974	10,192	256,611	5.50	46,657
2002	2,085.30	1,182	71	2,014	6.50	310
2003	3,210,069.18	1,605,035	96,815	3,113,254	7.50	415,101
2004	179,345.38	77,716	4,688	174,657	8.50	20,548
2005	16,765.85	6,148	371	16,395	9.50	1,726
2006	448,145.22	134,444	8,109	440,036	10.50	41,908
2007	256,717.89	59,900	3,613	253,105	11.50	22,009
2008	337,192.39	56,200	3,390	333,802	12.50	26,704
2009	730,268.77	73,027	4,405	725,864	13.50	53,768
2010	471,418.31	15,712	948	470,470	14.50	32,446
	7,566,125.45	3,533,246	213,123	7,353,002		1,334,191
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5						17.63

AVISTA CORPORATION - COMMON PLANT

ACCOUNT 391.1 COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	3,559,287.76	3,203,359	2,622,571	936,717	0.50	936,717
2007	5,962,444.05	4,173,711	3,416,992	2,545,452	1.50	1,696,968
2008	5,092,445.05	2,546,223	2,084,577	3,007,868	2.50	1,203,147
2009	6,641,302.78	1,992,391	1,631,159	5,010,144	3.50	1,431,470
2010	7,034,004.03	703,400	575,869	6,458,135	4.50	1,435,141
	28,289,483.67	12,619,084	10,331,168	17,958,316		6,703,443
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.7 23.70

AVISTA CORPORATION - COMMON PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - CLASS 7 AND 8

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. +10						
1968	1,639.72	1,476	1,476			
1971	1,227.50	1,061	1,105			
1977	1,050.95	843	904	42	1.63	26
1979	7,170.14	5,623	6,029	424	1.93	220
1980	27,848.61	21,605	23,163	1,901	2.07	918
1981	4,060.58	3,114	3,339	316	2.22	142
1982	12,384.93	9,385	10,062	1,084	2.37	457
1984	9,647.63	7,114	7,627	1,056	2.71	390
1985	29,525.51	21,453	23,000	3,573	2.89	1,236
1988	19,571.72	13,481	14,453	3,162	3.52	898
1989	1,109.25	748	802	196	3.76	52
1990	7,136.83	4,715	5,055	1,368	3.99	343
1992	382.24	241	258	86	4.47	19
1993	33,842.88	20,935	22,445	8,014	4.69	1,709
1994	14,857.11	9,012	9,662	3,709	4.89	758
1995	5,258.10	3,130	3,356	1,376	5.08	271
1996	1,880.39	1,098	1,177	515	5.27	98
1997	4,162.13	2,380	2,552	1,194	5.47	218
1999	28,682.22	15,437	16,550	9,264	6.03	1,536
2000	39,673.07	20,400	21,871	13,835	6.43	2,152
2002	9,055.52	4,064	4,357	3,793	7.52	504
2005	21,484.64	6,703	7,186	12,150	9.80	1,240
2006	75,611.55	19,644	21,061	46,989	10.67	4,404
2008	63,617.10	9,428	10,108	47,147	12.53	3,763
2009	5,031.64	450	482	4,046	13.51	299
2010	49,283.20	1,478	1,585	42,770	14.50	2,950
	475,195.16	205,018	219,665	208,011		24,603

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.5 5.18

AVISTA CORPORATION - COMMON PLANT

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1986	23,710.52	23,236	22,034	1,677	0.50	1,677
1987	40,487.95	38,059	36,090	4,398	1.50	2,932
1988	4,164.90	3,748	3,554	611	2.50	244
1989	14,202.21	12,214	11,582	2,620	3.50	749
1990	62,377.26	51,149	48,503	13,874	4.50	3,083
1991	24,201.74	18,877	17,900	6,302	5.50	1,146
1992	37,948.63	28,082	26,629	11,320	6.50	1,742
1993	72,419.23	50,693	48,071	24,348	7.50	3,246
1994	102,897.38	67,912	64,399	38,498	8.50	4,529
1995	61,320.38	38,019	36,052	25,268	9.50	2,660
1996	59,244.87	34,362	32,584	26,661	10.50	2,539
1997	3,205.58	1,731	1,641	1,565	11.50	136
1998	60,655.10	30,328	28,759	31,896	12.50	2,552
1999	45,928.15	21,127	20,034	25,894	13.50	1,918
2000	1,664.83	699	663	1,002	14.50	69
2002	10,804.60	3,674	3,484	7,321	16.50	444
2003	28,759.23	8,628	8,182	20,577	17.50	1,176
2004	32,776.00	8,522	8,081	24,695	18.50	1,335
2005	61,940.42	13,627	12,922	49,018	19.50	2,514
2006	3,843.34	692	656	3,187	20.50	155
2007	7,145.39	1,000	948	6,197	21.50	288
2008	90,577.25	9,058	8,590	81,987	22.50	3,644
2009	329,970.49	19,798	18,774	311,196	23.50	13,242
2010	300,455.14	6,009	5,698	294,757	24.50	12,031
	1,480,700.59	491,244	465,830	1,014,871		64,051

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.8 4.33

AVISTA CORPORATION - COMMON PLANT

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	39,864.79	38,868	39,569	296	0.50	296
1992	23,940.53	22,145	22,544	1,397	1.50	931
1993	57,715.71	50,501	51,412	6,304	2.50	2,522
1994	24,966.07	20,597	20,968	3,998	3.50	1,142
1995	46,149.68	35,766	36,411	9,739	4.50	2,164
1996	23,279.84	16,878	17,182	6,098	5.50	1,109
1997	23,472.47	15,844	16,130	7,342	6.50	1,130
1998	38,668.55	24,168	24,604	14,065	7.50	1,875
1999	42,911.37	24,674	25,119	17,792	8.50	2,093
2000	85,899.24	45,097	45,910	39,989	9.50	4,209
2001	18,623.49	8,846	9,006	9,617	10.50	916
2002	3,841.74	1,633	1,662	2,180	11.50	190
2003	30,344.18	11,379	11,584	18,760	12.50	1,501
2004	42,743.60	13,892	14,143	28,601	13.50	2,119
2005	198,190.69	54,502	55,485	142,706	14.50	9,842
2006	296,486.65	66,709	67,912	228,575	15.50	14,747
2007	372,625.57	65,209	66,385	306,241	16.50	18,560
2008	573,874.49	71,734	73,028	500,846	17.50	28,620
2009	1,095,420.00	82,156	83,638	1,011,782	18.50	54,691
2010	1,625,577.68	40,639	41,372	1,584,206	19.50	81,241
	4,664,596.34	711,237	724,064	3,940,532		229,898
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1						4.93

AVISTA CORPORATION - COMMON PLANT

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	21,232.23	20,525	9,258	11,974	0.50	11,974
1997	33,658.82	30,293	13,663	19,996	1.50	13,331
1998	55,814.41	46,512	20,979	34,835	2.50	13,934
1999	35,085.58	26,899	12,132	22,954	3.50	6,558
2000	25,228.66	17,660	7,965	17,264	4.50	3,836
2001	17,942.22	11,363	5,125	12,817	5.50	2,330
2002	88.06	50	23	65	6.50	10
2003	26,857.69	13,429	6,057	20,801	7.50	2,773
2004	2,212.92	959	433	1,780	8.50	209
2006	102,625.92	30,788	13,886	88,740	10.50	8,451
2007	17,920.97	4,181	1,886	16,035	11.50	1,394
2008	164,618.88	27,437	12,375	152,244	12.50	12,180
2009	70,497.51	7,050	3,180	67,318	13.50	4,987
	573,783.87	237,146	106,962	466,822		81,967
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.7						14.29



AVISTA CORPORATION - COMMON PLANT

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-S0.5						
NET SALVAGE PERCENT.. +10						
1958	3,503.28	3,153	3,153			
1980	10,587.37	9,213	9,529			
1981	44,189.32	37,583	39,770			
1982	10,427.41	8,675	9,385			
1984	45,392.01	36,053	40,853			
1985	10,913.78	8,460	9,822			
1986	36,367.74	27,494	32,731			
1994	33,077.12	19,462	29,769			
1995	57,695.72	32,584	51,926			
1996	56,442.55	30,479	50,798			
1997	36,574.82	18,804	32,917			
1999	12,070.69	5,540	9,844	1,020	7.84	130
2000	51,974.17	22,336	39,688	7,089	8.36	848
2001	576,945.09	230,090	408,836	110,415	8.91	12,392
2007	119,111.71	20,703	36,786	70,415	12.91	5,454
2008	425,801.84	54,609	97,033	286,189	13.72	20,859
2009	466,976.12	37,035	65,806	354,473	14.59	24,296
2010	43,821.86	1,208	2,146	37,294	15.51	2,405
	2,041,872.60	603,481	970,792	866,893		66,384

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.1 3.25

AVISTA CORPORATION - COMMON PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1947	1,816.65	1,817	1,817			
1949	80.70	81	81			
1952	283.66	284	284			
1954	68.55	69	69			
1955	423.40	423	423			
1957	345.96	346	346			
1958	1,248.30	1,248	1,248			
1959	135.84	136	136			
1966	2,025.12	2,025	2,025			
1967	1,287.31	1,287	1,287			
1970	413.30	413	413			
1971	343.32	343	343			
1974	114.54	115	115			
1975	12,136.28	12,136	12,136			
1976	1,611.16	1,611	1,611			
1977	388.80	389	389			
1979	19,676.73	19,677	19,677			
1980	2,934.77	2,935	2,935			
1981	26,189.29	26,189	26,189			
1982	13,955.99	13,956	13,956			
1983	79,098.77	79,099	79,099			
1984	27,041.62	27,042	27,042			
1985	31,614.03	31,614	31,614			
1986	25,549.26	25,549	25,549			
1987	1,163,794.56	1,163,795	1,163,795			
1988	51,042.85	51,043	51,043			
1989	374,206.69	374,207	374,207			
1990	278,217.95	278,218	278,218			
1991	173,371.61	173,372	173,372			
1992	265,373.11	265,373	265,373			
1993	516,423.35	516,423	516,423			
1994	421,672.27	421,672	421,672			
1995	375,837.99	375,838	375,838			
1996	122,987.49	118,888	122,987			
1997	1,032,319.80	929,088	1,032,320			
1998	187,624.22	156,353	187,624			
1999	222,108.79	170,284	222,109			
2000	1,031,958.14	722,371	1,023,955	8,003	4.50	1,778
2001	1,650,302.80	1,045,186	1,481,543	168,760	5.50	30,684
2002	1,180,252.38	668,814	948,039	232,213	6.50	35,725
2003	176,918.60	88,459	125,390	51,529	7.50	6,871
2004	616,263.19	267,045	378,534	237,729	8.50	27,968

AVISTA CORPORATION - COMMON PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	1,345,540.57	493,369	699,347	646,194	9.50	68,020
2006	1,315,278.92	394,584	559,320	755,959	10.50	71,996
2007	461,533.71	107,690	152,650	308,884	11.50	26,859
2008	4,192,686.92	698,795	990,537	3,202,150	12.50	256,172
2009	978,794.25	97,879	138,743	840,051	13.50	62,226
2010	1,173,977.71	39,129	55,465	1,118,513	14.50	77,139
	19,557,271.22	9,866,659	11,987,288	7,569,983		665,438
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.4 3.40

AVISTA CORPORATION - COMMON PLANT

ACCOUNT 397.2 COMMUNICATION EQUIPMENT - PORTABLE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	81,928.30	77,832	58,955	22,973	0.50	22,973
2002	25,857.04	21,978	16,647	9,210	1.50	6,140
2003	23,067.83	17,301	13,105	9,963	2.50	3,985
2004	74,892.82	48,680	36,873	38,020	3.50	10,863
2005	235,257.26	129,391	98,009	137,248	4.50	30,500
2006	111,857.06	50,336	38,128	73,729	5.50	13,405
2007	140,507.41	49,178	37,250	103,257	6.50	15,886
2008	384,228.63	96,057	72,760	311,469	7.50	41,529
2009	480,547.53	72,082	54,599	425,949	8.50	50,112
2010	506,150.31	25,308	19,170	486,980	9.50	51,261
	2,064,294.19	588,143	445,496	1,618,798		246,654
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.6 11.95

AVISTA CORPORATION - COMMON PLANT

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	21,575.13	20,496	9,234-	30,809	0.50	30,809
2003	1,894.47	1,421	640-	2,534	2.50	1,014
2004	330,289.79	214,688	96,724-	427,014	3.50	122,004
2005	10,360.83	5,698	2,567-	12,928	4.50	2,873
2006	43,056.79	19,376	8,729-	51,786	5.50	9,416
2007	118.56	41	18-	137	6.50	21
2008	4,991.80	1,248	563-	5,555	7.50	741
	412,287.37	262,968	118,475-	530,762		166,878
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.2 40.48

AVISTA CORPORATION

Spokane, Washington

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO TRANSPORTATION EQUIPMENT

AS OF DECEMBER 31, 2011

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania



Excellence Delivered *As Promised*

August 2, 2012

Avista Corporation  
1411 Mission Avenue  
Spokane, WA 99220-3727

Attention Ms. Christy Burmeister-Smith  
Vice President and Controller

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the transportation and power operated equipment of Avista Corporation. The study results include annual depreciation rates as of December 31, 2011. The attached report presents a description of the methods used in the estimation of depreciation, summaries of annual and accrued depreciation, the statistical support for the life and net salvage estimates and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS  
Sr. Vice President  
Valuation and Rate Division

JJS/krm

053991

Gannett Fleming, Inc.  
Valuation and Rate Division

P.O. Box 67100 • Harrisburg, PA 17106-7100 • 207 Senate Avenue • Camp Hill, PA 17011-2316 Exhibit No. 11  
t: 717.763.7211 • f: 717.763.4590 Case Nos. AVU-E-12-08 and AVU-G-12-07

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D. DeFelice, Avista  
Schedule 6, Page 2 of 99



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I-1

PART I. INTRODUCTION

AVISTA CORPORATION  
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Avista Corporation (the Company) as applied to transportation and power operated equipment as of December 31, 2011. The report relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates and amounts related to transportation and power operated equipment plant in service. This report reflects the change from unit depreciation to group depreciation.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2011; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the industry, including knowledge of service life and salvage estimates used for other transportation properties.

This study reflects the change in method from unit depreciation to group depreciation. Additionally, the historical indications by subaccount are supplemented with expectations of future trends and causes of retirement to determine life characteristics. The specific life characteristics of each class of transportation equipment is measured against the industry ranges to insure the life characteristics are appropriate.

PLAN OF REPORT

Part I, Introduction, includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and net salvage studies

and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including a summary table, survivor curve charts and life tables resulting from the retirement rate method of analysis, tabular results of the historical net salvage analyses, and detailed tabulations of the calculated remaining lives and annual accruals.

## BASIS OF STUDY

### Depreciation

For all accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group.

### Service Life Estimates

The average service life estimates were based on informed judgment which incorporated analyses of available historical service life data related to the property, a review of management's current plans and operating policies, and a general knowledge of service lives experienced and estimated in the industry. The use of survivor curves to reflect the expected dispersion of retirements provides a consistent method of estimating depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant account property groups.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future.

The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2011 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 2005 through 2011 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through discussions with operating and management personnel conducted during the course of the service life study. Information regarding plans for the future was incorporated in the interpretation and extrapolation of the statistical analyses.

#### Net Salvage Estimates

The estimates of net salvage were based in part on historical data compiled for the years 2006 through 2011. Gross salvage and cost of removal as recorded to the depreciation reserve account and related to experienced retirements were used. Percentages of the cost of plant retired were calculated for each component of net salvage, on both annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The estimates of net salvage are expressed as percentages of the cost of plant retired.

II-1

PART II. METHODS USED IN  
THE ESTIMATION OF DEPRECIATION

## PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

### DEPRECIATION

Depreciation, in public utility regulation, is the loss in service value not restored by current repairs or covered by insurance.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual depreciation based on the straight line method requires the estimation of average life and net salvage. These subjects are discussed in the sections which follow.

### SERVICE LIFE AND NET SALVAGE ESTIMATION

#### Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

## Survivor Curves

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1 the remaining life at age 30 years is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

Iowa Type Curves. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the



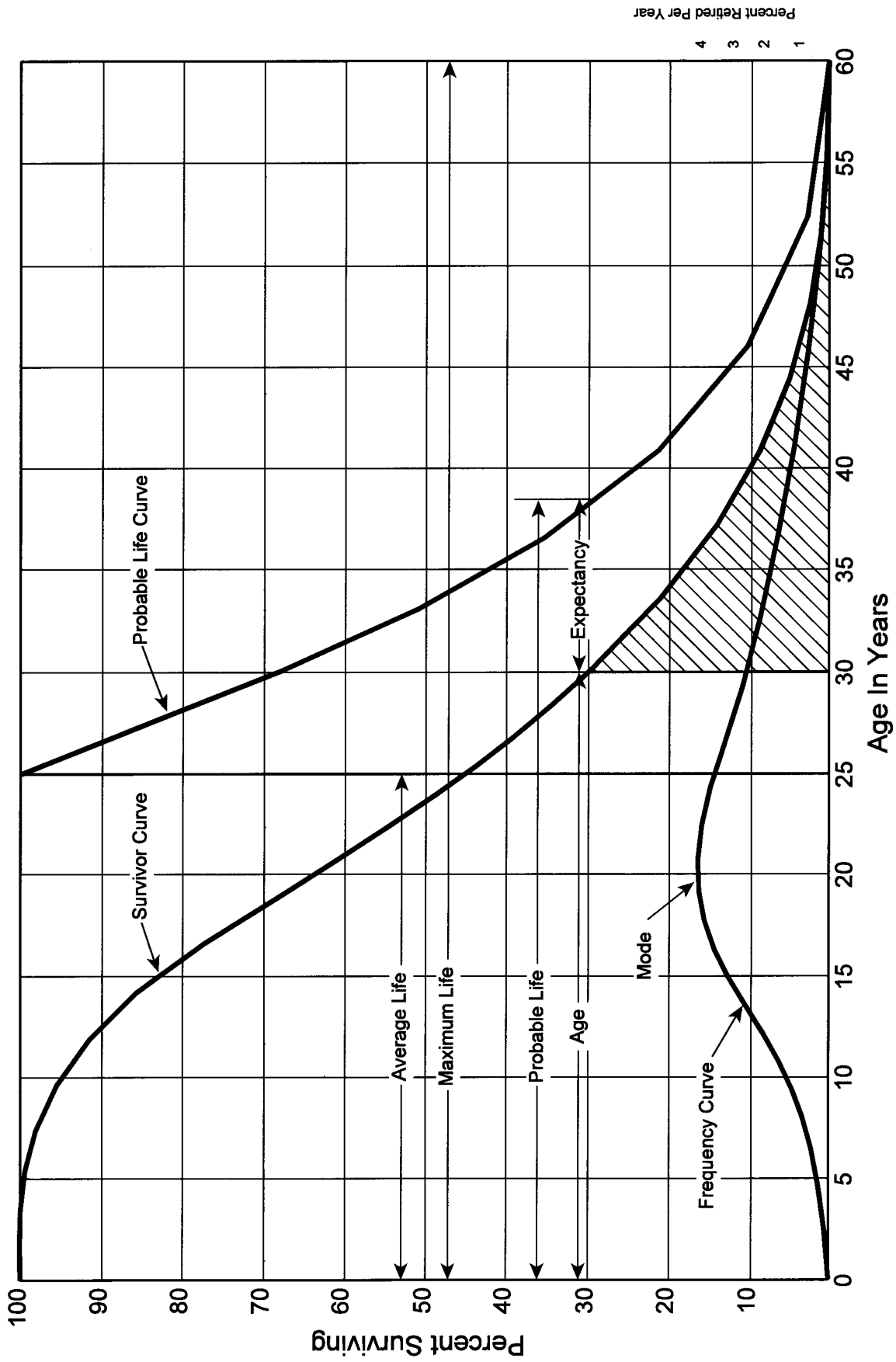


Figure 1. A Typical Survivor Curve and Derived Curves

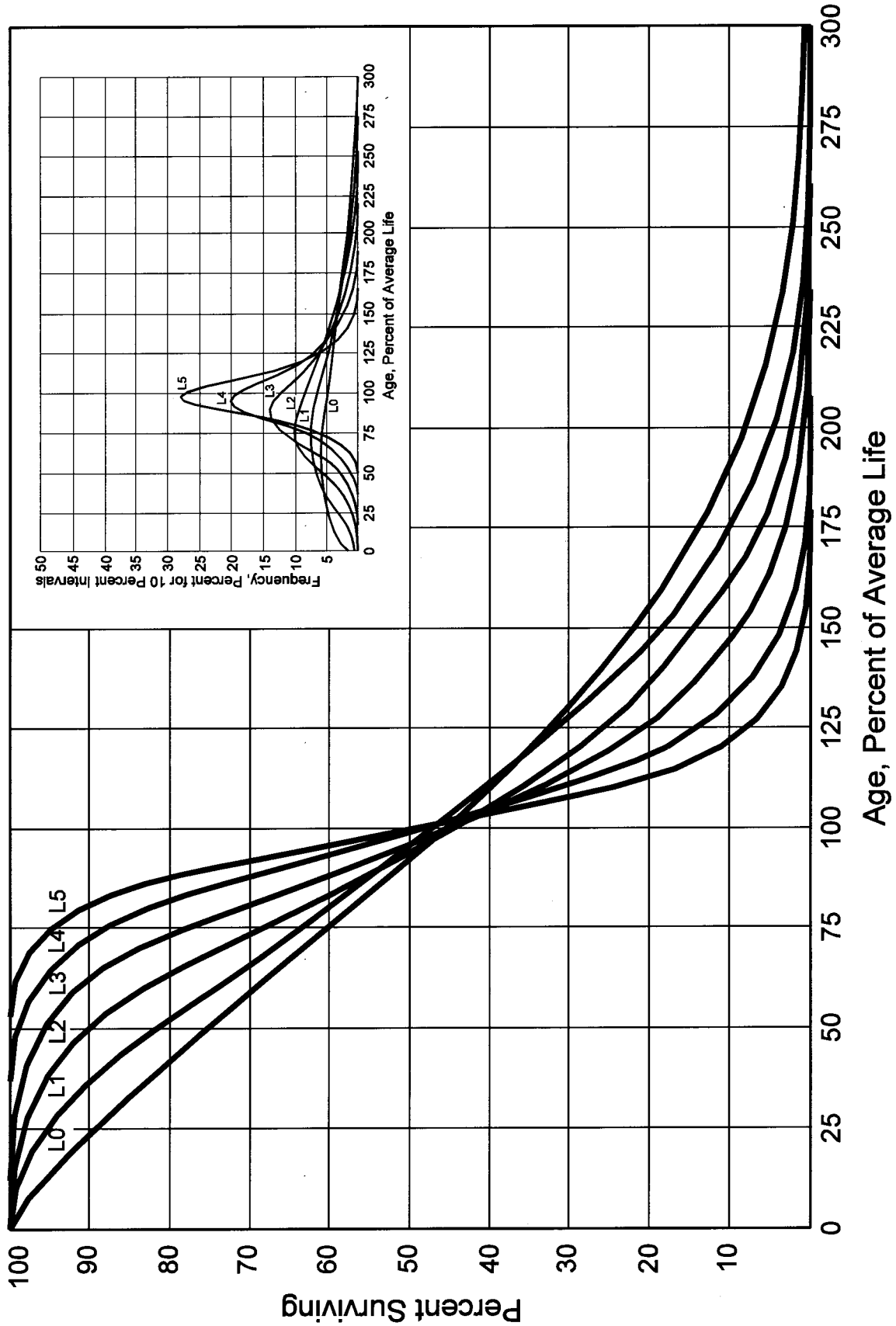


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

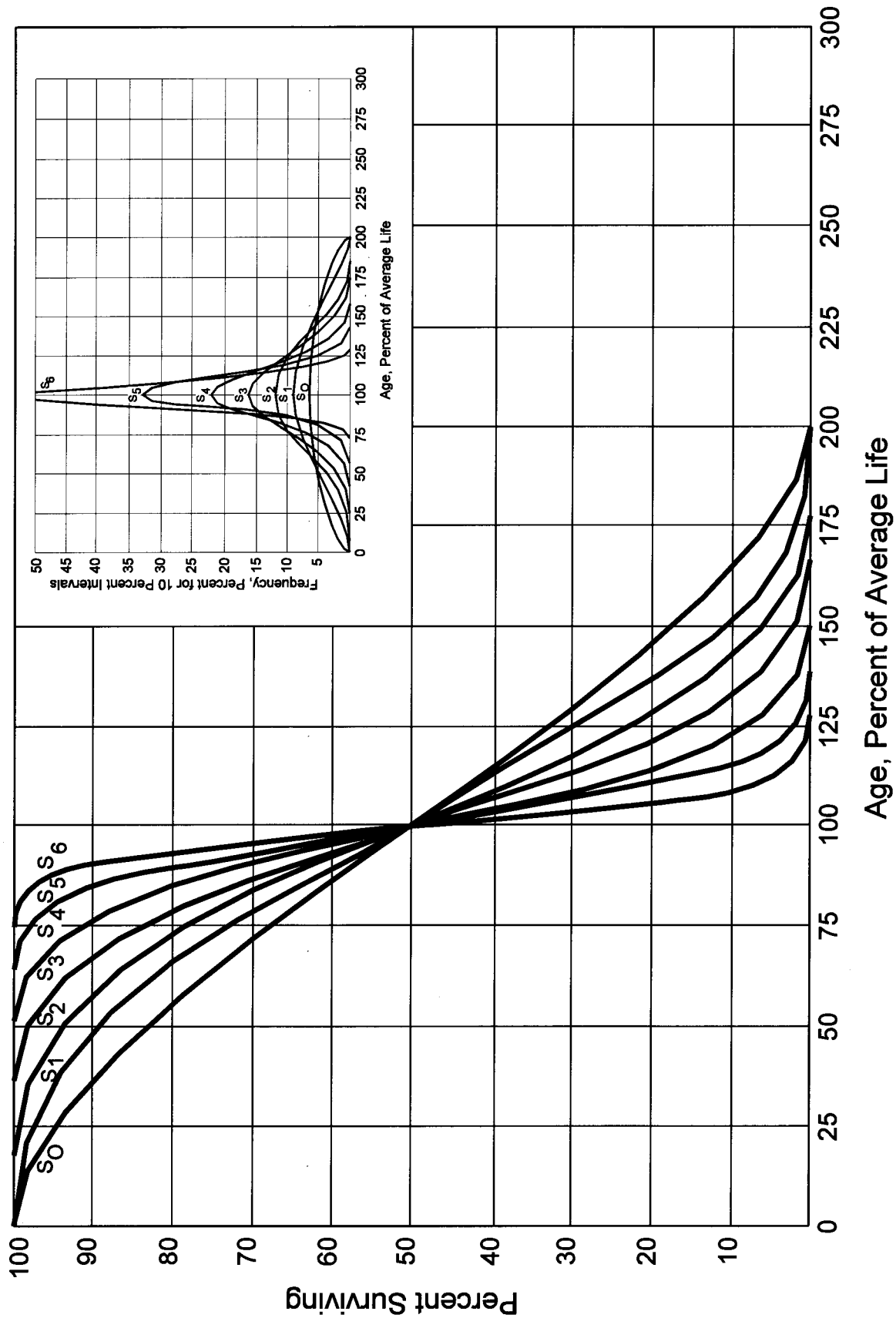


Figure 3. Symmetrical or "S" lowa Type Survivor Curves

greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.<sup>1</sup> These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>2</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis<sup>3</sup> presenting his development of the fourth family consisting of the four O type survivor curves.

---

<sup>1</sup>Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

<sup>2</sup>Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

<sup>3</sup>Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

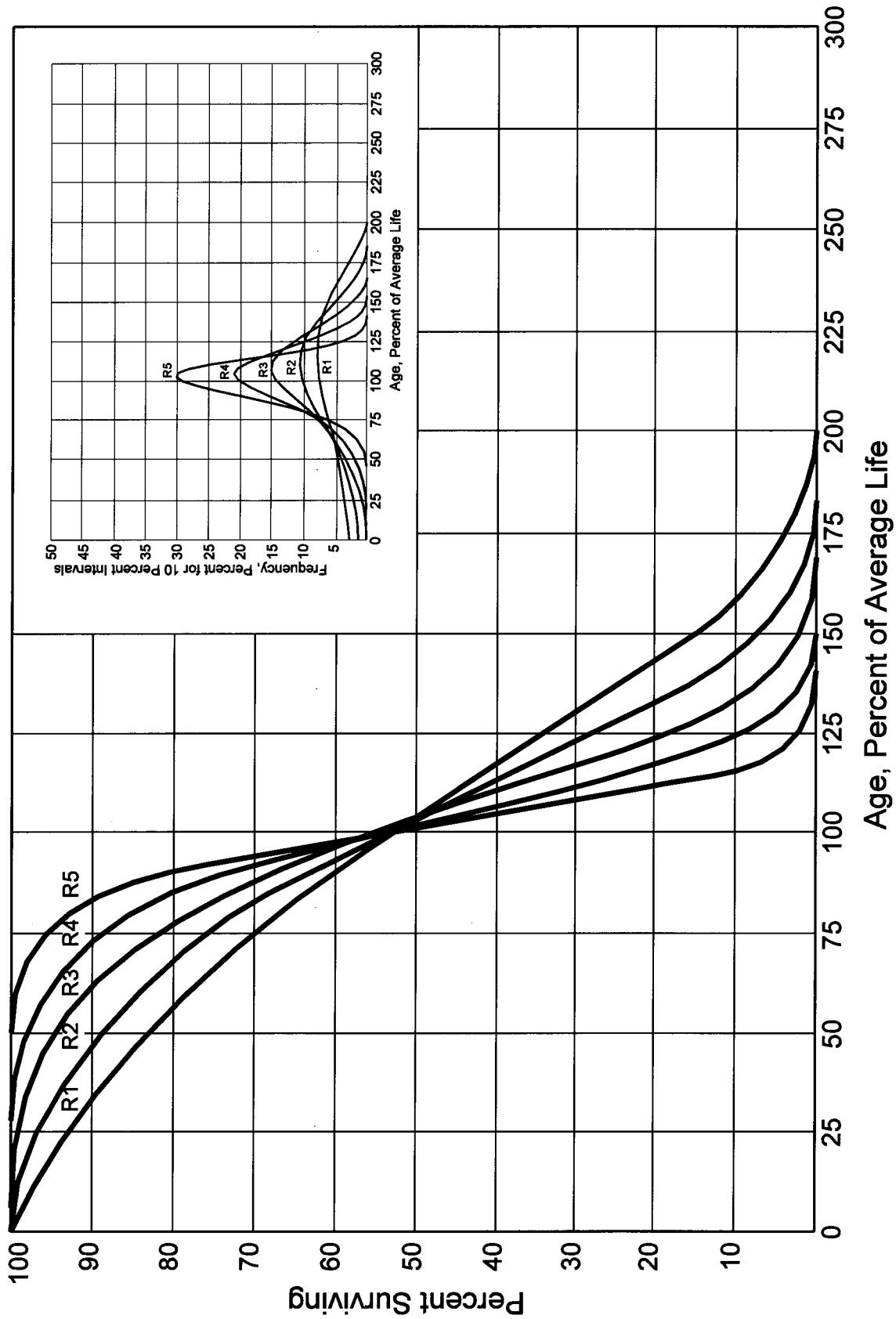


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

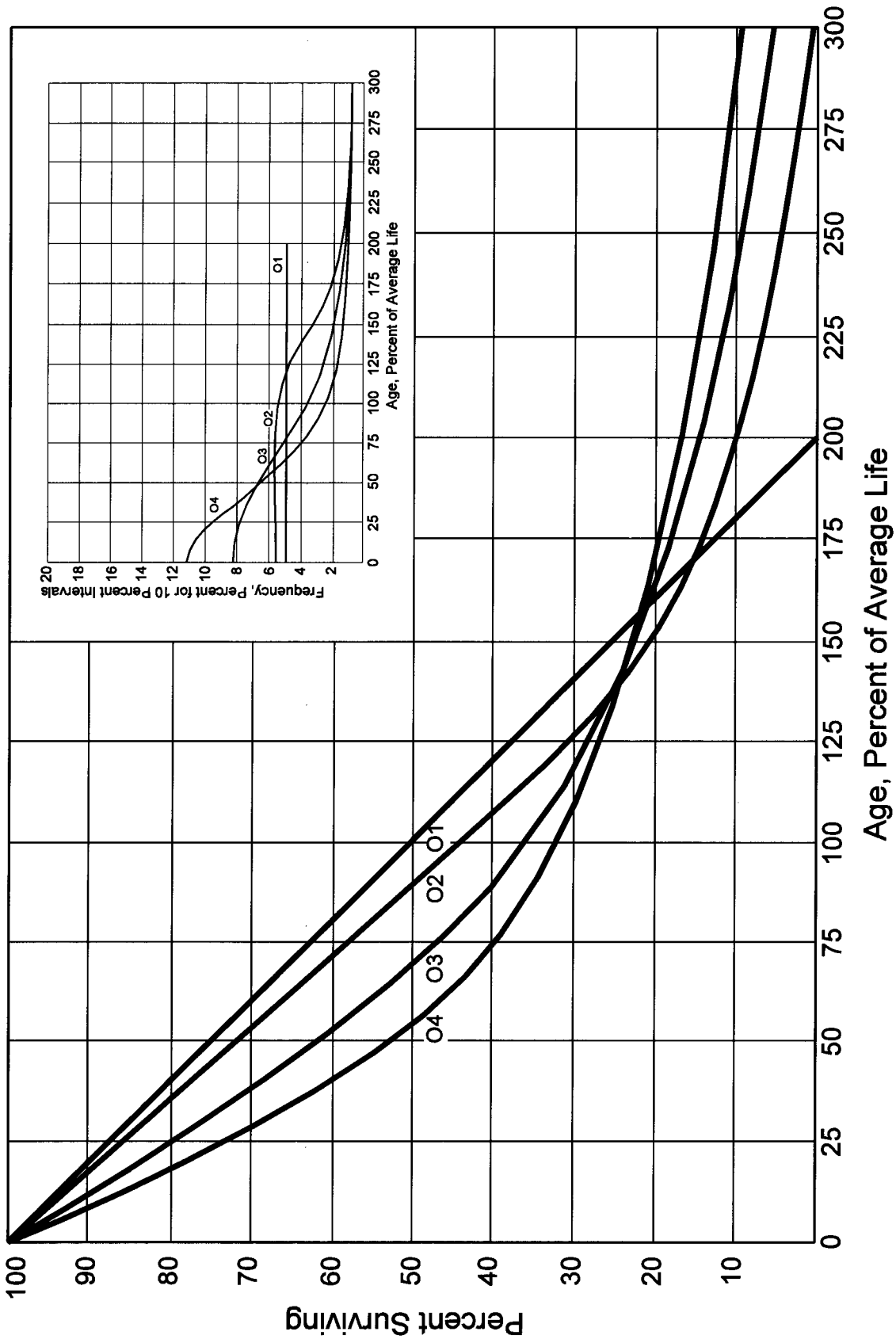


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

## Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including “Statistical Analyses of Industrial Property Retirements,”<sup>4</sup> “Engineering Valuation and Depreciation,”<sup>5</sup> and “Depreciation Systems.”<sup>6</sup>

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table, and illustrations of smoothing the stub survivor curve.

---

<sup>4</sup>Winfrey, Robley, Supra Note 1.

<sup>5</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

<sup>6</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 2002-2011 during which there were placements during the years 1997-2011. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 1997 were retired in 2002. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Table 1 immediately above the stairstep line drawn on the table beginning with the 2002 retirements of 1997 installations and ending with the 2011 retirements of the 2006 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

In Table 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule



TABLE 1. RETIREMENTS FOR EACH YEAR 2002-2011  
SUMMARIZED BY AGE INTERVAL

Experience Band 2002-2011	Retirements, Thousands of Dollars											Placement Band 1997-2011	
	Year Placed (1)	During Year										Total During Age Interval (12)	Age Interval (13)
		2002 (2)	2003 (3)	2004 (4)	2005 (5)	2006 (6)	2007 (7)	2008 (8)	2009 (9)	2010 (10)	2011 (11)		
1997	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½
1998	11	12	13	15	16	18	20	21	22	19	19	44	12½-13½
1999	11	12	13	14	16	17	19	21	22	18	18	64	11½-12½
2000	8	9	10	11	11	13	14	15	16	17	17	83	10½-11½
2001	9	10	11	12	13	14	16	17	19	20	20	93	9½-10½
2002	4	9	10	11	12	13	14	15	16	20	20	105	8½-9½
2003		5	11	12	13	14	15	16	18	20	20	113	7½-8½
2004			6	12	13	15	16	17	19	19	19	124	6½-7½
2005				6	13	15	16	17	19	19	19	131	5½-6½
2006					7	14	16	17	19	20	20	143	4½-5½
2007						8	18	20	22	23	23	146	3½-4½
2008							9	20	22	25	25	150	2½-3½
2009								11	23	25	25	151	1½-2½
2010									11	24	24	153	½-1½
2011										13	13	80	0-½
<b>Total</b>	<b>53</b>	<b>68</b>	<b>86</b>	<b>106</b>	<b>128</b>	<b>157</b>	<b>196</b>	<b>231</b>	<b>273</b>	<b>308</b>	<b>1,606</b>		

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 2002-2011  
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)	
	2002 (2)	2003 (3)	2004 (4)	2005 (5)	2006 (6)	2007 (7)	2008 (8)	2009 (9)	2010 (10)	2011 (11)				
1997	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	-	-	13½-14½
1998	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1999	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2000	-	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	-	60	-	10½-11½
2001	-	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	-	-	9½-10½
2002	-	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2003	-	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2004	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2005	-	-	-	-	-	-	-	-	-	-	-	-	-	5½-6½
2006	-	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	-	-	4½-5½
2007	-	-	-	-	-	-	-	(19) <sup>b</sup>	22 <sup>a</sup>	-	-	10	-	3½-4½
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2009	-	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	-	(121)	-	1½-2½
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	=	=	=	=	=	=	60	(30)	22	(102)	=	(50)		

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year  
<sup>b</sup> Transfer Affecting Exposures at End of Year  
<sup>c</sup> Sale with Continued Use  
 Parentheses denote Credit amount.

are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Table 3 on page II-15.

The surviving plant at the beginning of each year from 2002 through 2011 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2007 are calculated in the following manner:

Exposures at age 0 = amount of addition	= \$750,000
Exposures at age ½ = \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½ = \$742,000 - \$18,000	= \$724,000
Exposures at age 2½ = \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½ = \$685,000 - \$22,000	= \$663,000

For the entire experience band 2002-2011, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing

TABLE 3. PLANT EXPOSED TO RETIREMENT  
 JANUARY 1 OF EACH YEAR 2002-2011  
 SUMMARIZED BY AGE INTERVAL

Experience Band 2002-2011

Placement Band 1997-2011

Year Placed (1)	Exposures, Thousands of Dollars											Total at Beginning of Age Interval (12)	Age Interval (13)
	2002 (2)	2003 (3)	2004 (4)	2005 (5)	2006 (6)	2007 (7)	2008 (8)	2009 (9)	2010 (10)	2011 (11)			
1997	255	245	234	222	209	195	239	216	192	167	167	167	13½-14½
1998	279	268	256	243	228	212	194	174	153	131	323	323	12½-13½
1999	307	296	284	271	257	241	224	205	184	162	531	531	11½-12½
2000	338	330	321	311	300	289	276	262	242	226	823	823	10½-11½
2001	376	367	357	346	334	321	307	297	280	261	1,097	1,097	9½-10½
2002	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	1,503	8½-9½
2003		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	1,952	7½-8½
2004			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	2,463	6½-7½
2005				580 <sup>a</sup>	574	561	546	530	501	482	3,057	3,057	5½-6½
2006					660 <sup>a</sup>	653	639	623	628	609	3,789	3,789	4½-5½
2007						750 <sup>a</sup>	742	724	685	663	4,332	4,332	3½-4½
2008							850 <sup>a</sup>	841	821	799	4,955	4,955	2½-3½
2009								960 <sup>a</sup>	949	926	5,719	5,719	1½-2½
2010									1,080 <sup>a</sup>	1,069	6,579	6,579	½-1½
2011										1,220 <sup>a</sup>	7,490	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	44,780	

<sup>a</sup> Additions during the year.

of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table. The original life table, illustrated in Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15
Exposures at age 4½	=	3,789,000
Retirements from age 4½ to 5½	=	143,000
Retirement Ratio	=	143,000 ÷ 3,789,000 = 0.0377
Survivor Ratio	=	1.000 - 0.0377 = 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623) = 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Tables 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

TABLE 4. ORIGINAL LIFE TABLE  
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2002-2011

Placement Band 1997-2011

(Exposure and Retirement Amounts are in Thousands of Dollars)

<u>Age at Beginning of Interval</u> (1)	<u>Exposures at Beginning of Age Interval</u> (2)	<u>Retirements During Age Interval</u> (3)	<u>Retirement Ratio</u> (4)	<u>Survivor Ratio</u> (5)	<u>Percent Surviving at Beginning of Age Interval</u> (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

---

Column 2 from Table 3, Column 12, Plant Exposed to Retirement.

Column 3 from Table 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Table 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100 percent to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The lowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the lowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R lowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 lowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

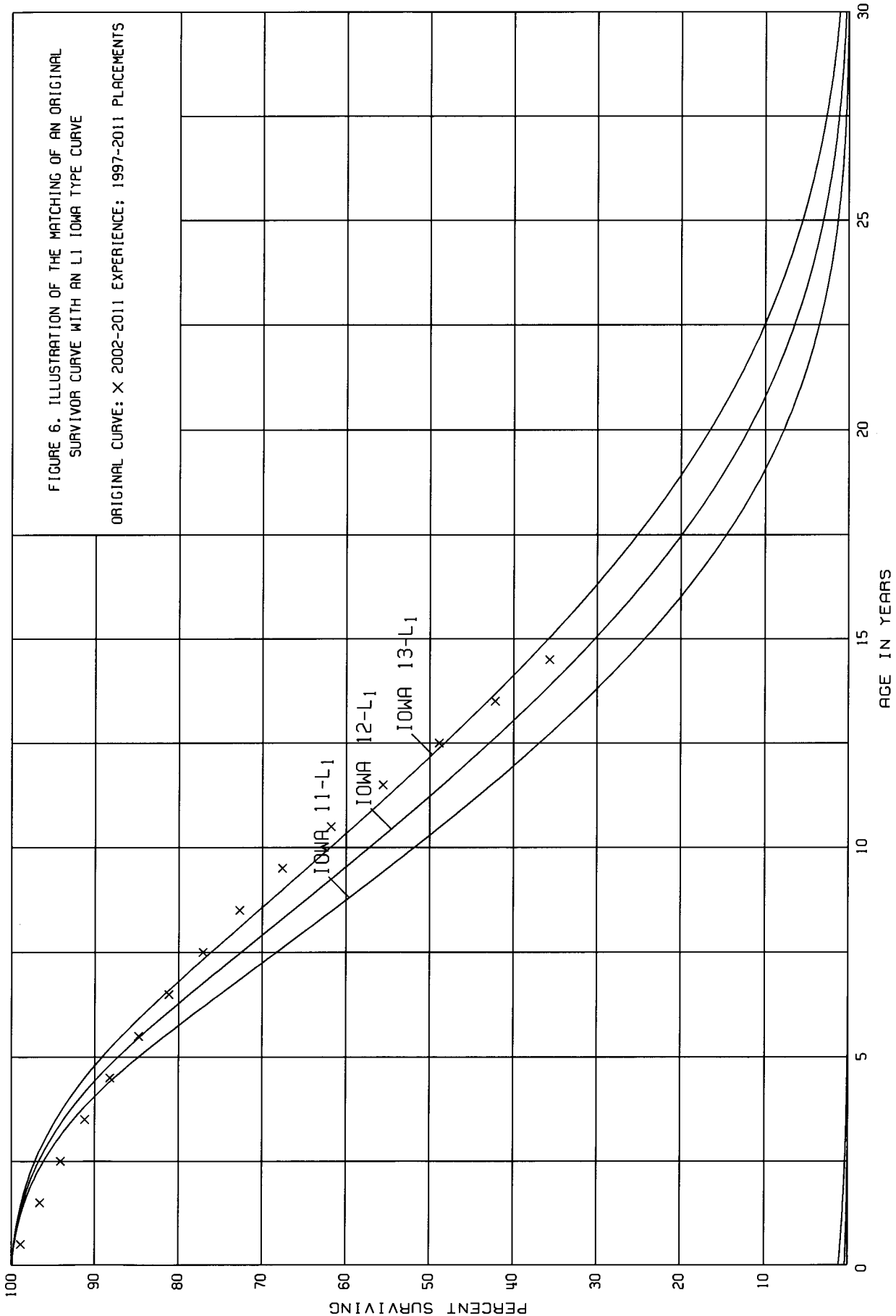
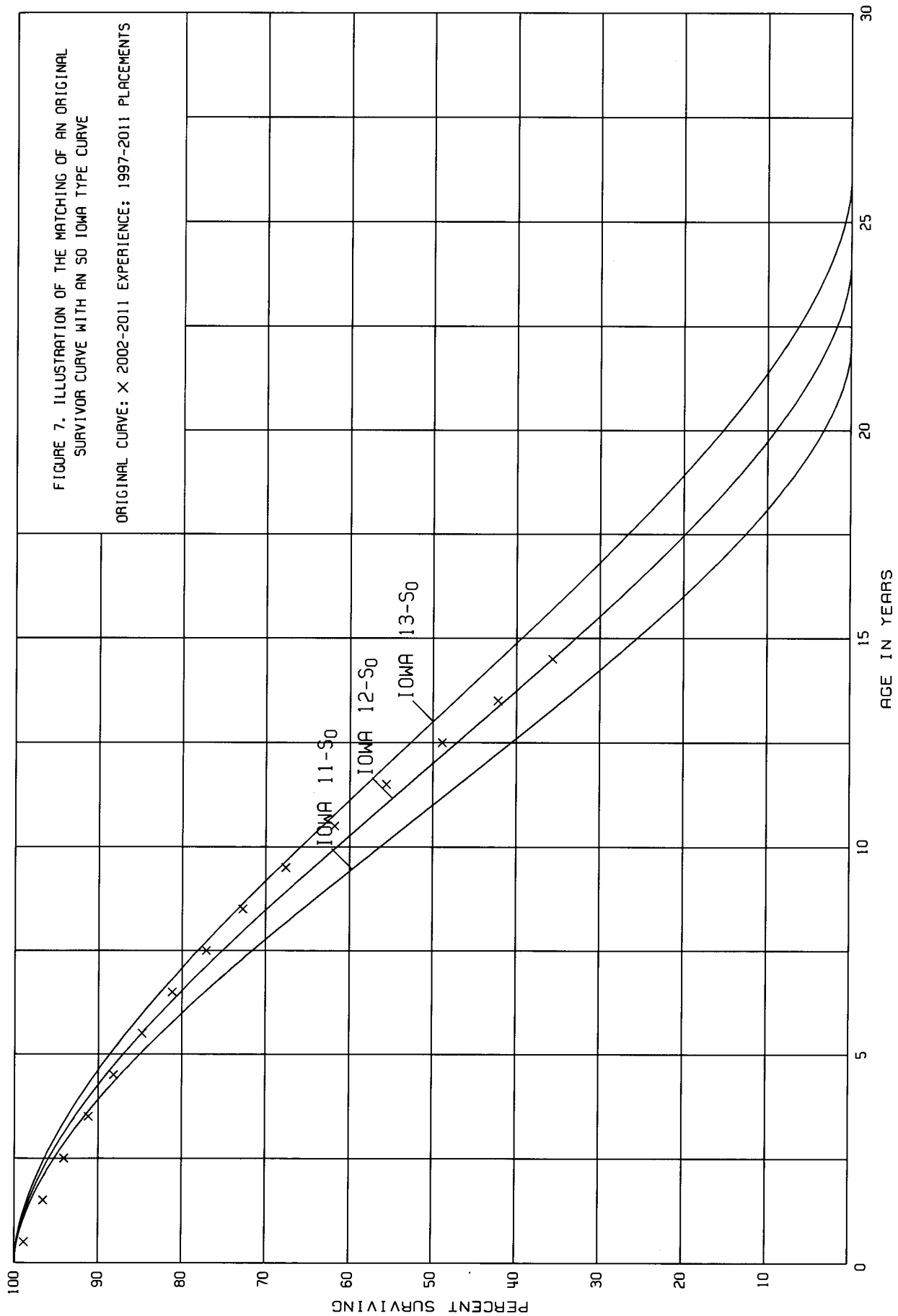
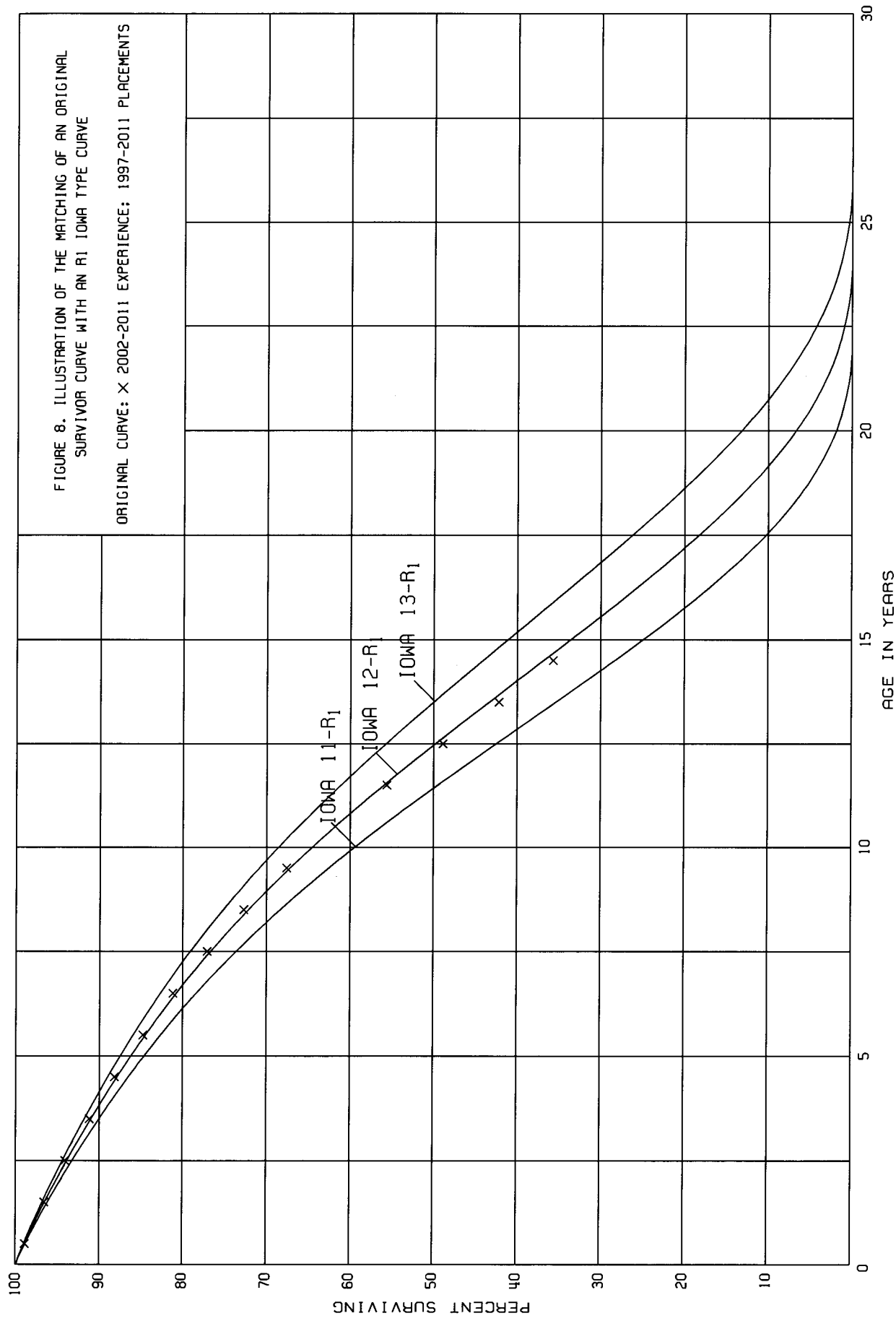


FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE

ORIGINAL CURVE: X 2002-2011 EXPERIENCE; 1997-2011 PLACEMENTS







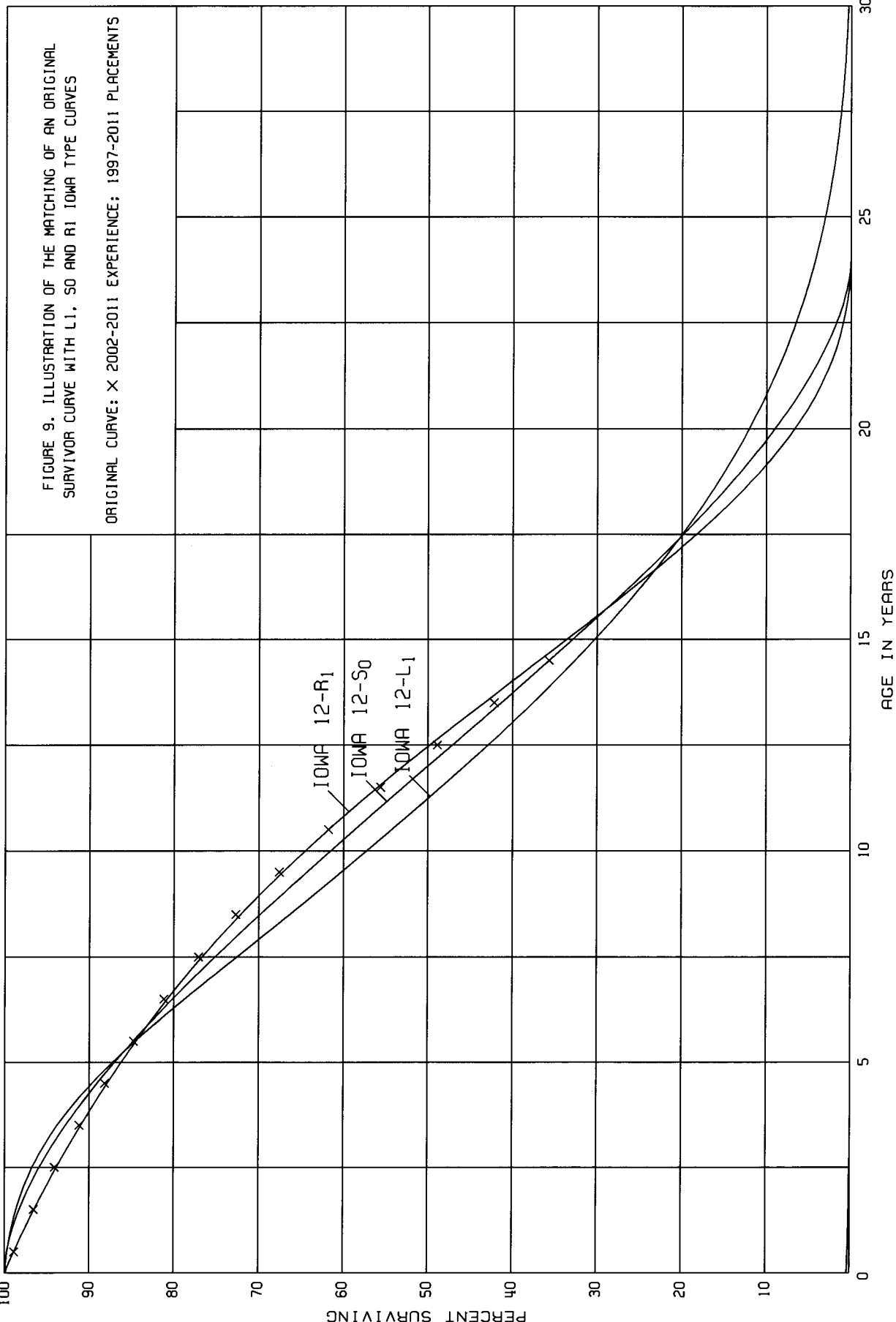


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH L1, S0 AND R1 IOWA TYPE CURVES  
 ORIGINAL CURVE: X 2002-2011 EXPERIENCE; 1997-2011 PLACEMENTS

## Service Life Considerations

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from other companies. The life analysis in this study reflects the transition from unit depreciation to group depreciation, therefore, the life analysis results incorporate future plans for each subaccount.

For each of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in reasonable indications of the survivor patterns experienced, however, these indications were based on different practices for the fleet. Therefore, the survivor curves selected for each subaccount reflect the anticipated new company policies and practices for all types of transportation and power operated equipment. Consequently, transportation and power operated assets were analyzed by comparable equipment. The statistical analysis for the combined subaccounts which was a factor in supporting the service life estimates are presented in the section beginning on page III-5.

The combined analysis of subaccounts 392.50, Transportation Equipment - Other and 396.50, Power Operated Equipment - Other, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged plant accounting data have been compiled for the years 2005 through 2011. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the period 2005 through 2011 and plans of the Company for the combined transportation equipment. The Iowa 15-L0 is a reasonable fit of the stub original survivor of other equipment in Transportation and Power Operated Equipment. The 15-year service life is within the typical service life range of 12 to 20 years for fixed assets. The 15-year life reflects the Company's past practices for miscellaneous transportation equipment and the expectations that some assets will remain in service for a long time.

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses of this company and other utilities.

#### Salvage Analysis

The estimates of net salvage by account were based in part on historical data compiled through 2011. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

#### Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 2006 through 2011 contributed toward the net salvage estimates for each of the plant accounts.

Account 392.20, Transportation Equipment - Light Trucks, is used to illustrate the manner in which the study was conducted. Net salvage data for the period 2006 through 2011 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 2006-2008 through 2009-2011 periods were computed to smooth the annual amounts.

Cost of removal has been minimal during the 6-year period. The primary cause of cost of removal was costs to move the assets out of service. Cost of removal for the most recent five years averaged 0 percent.

Gross salvage has been recorded each year throughout the period. The most recent five-year average of 11 percent gross salvage reflects the expectations of value for light trucks.

The net salvage percent based on the overall period 2006 through 2011 is 14 percent negative net salvage which is slightly higher than the most recent five-year period. The range of estimates made by other companies for light trucks is positive 5 to positive 15 percent. The net salvage estimate for light trucks is positive 10 percent, is within the range of other estimates and reflects expectations of the future for positive net salvage.

The net salvage percents for the remaining accounts were based on judgment incorporating estimates of other utilities.

## CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

After the survivor curve and salvage are estimated, the annual depreciation accrual rate can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate, Percent} = \frac{(100\% - \text{Net Salvage, Percent})}{\text{Average Service Life}}$$

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and the estimated survivor curve. The accrued depreciation ratios are calculated as follows:

$$\text{Ratio} = \left(1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}}\right) (1 - \text{Net Salvage, Percent}).$$

The application of these procedures is described for a single unit of property and a group of property units. Salvage is omitted from the description for ease of application.

### Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10}\right) = \$400.$$

### Group Depreciation Procedures

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

Remaining Life Annual Accruals. For the purpose of calculating remaining life accruals as of December 31, 2011 the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2011 are set forth in the Results of Study section of the report.

Average Service Life Procedure. In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon



the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

III-1

PART III. RESULTS OF STUDY

## PART III. RESULTS OF STUDY

### QUALIFICATION OF RESULTS

The calculated annual depreciation accrual amounts and rates are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the transportation and power operated plant in service as of December 31, 2011. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2011, is reasonable for a period of three to five years.

### DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of the original cost retired.

#### DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of transportation and power operated plant as of December 31, 2011, are presented on page III-4 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to utility plant.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the estimated survivor curve and salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

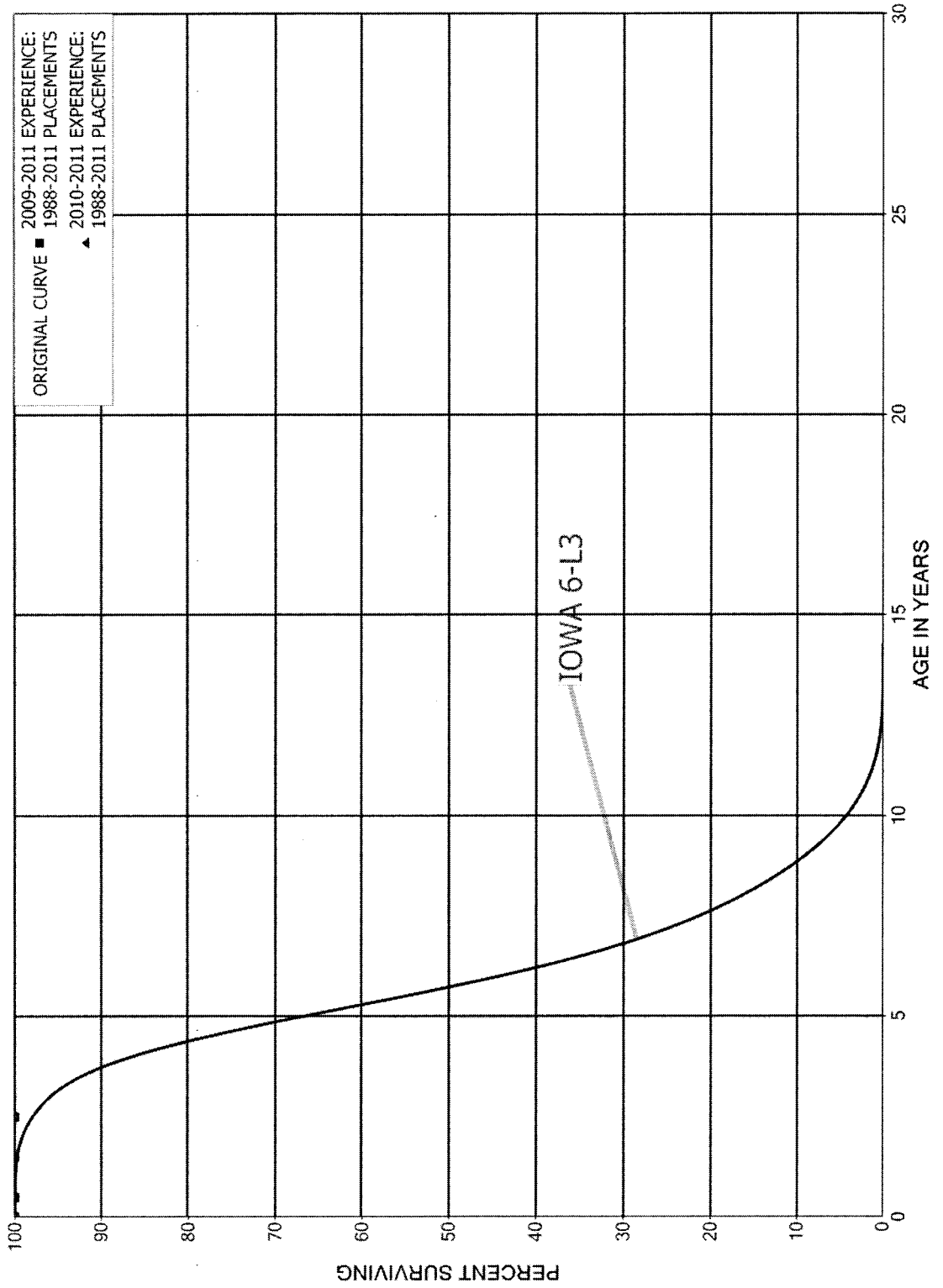
AVISTA CORPORATION  
TRANSPORTATION AND POWER OPERATED EQUIPMENT  
ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2011

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL RATE (6)/(7)(4)	COMPOSITE REMAINING LIFE (9)/(6)(7)
<b>ELECTRIC TRANSPORTATION AND POWER OPERATED EQUIPMENT</b>							
392.20	10-R2	10	3,531,125.82	1,502,007	1,676,006	7.16	6.6
392.30	12-L4	10	9,723,390.87	2,356,640	6,394,412	9.78	6.7
392.40	15-L3	15	105,425.77	89,612	0	-	-
392.50	15-L0	5	3,035,346.40	1,632,861	1,250,720	3.03	13.6
			<u>16,395,290.86</u>	<u>5,581,120</u>	<u>9,321,138</u>	<u>5.42</u>	
396.30	12-L4	10	8,349,789.58	3,193,260	4,321,551	6.90	7.5
396.40	15-L3	15	23,387,667.65	3,962,935	15,916,583	8.75	7.8
396.50	15-L0	5	2,765,943.82	712,637	1,915,010	5.42	12.8
			<u>34,503,401.05</u>	<u>7,868,832</u>	<u>22,153,144</u>	<u>5.42</u>	
			<u>50,898,691.91</u>	<u>13,449,952</u>	<u>31,474,282</u>	<u>8.00</u>	
<b>TOTAL ELECTRIC TRANSPORTATION AND POWER OPERATED EQUIPMENT</b>							
<b>GAS (WA and ID) TRANSPORTATION AND POWER OPERATED EQUIPMENT</b>							
392.20	10-R2	10	2,856,920.79	332,042	2,239,187	16.25	4.8
392.30	12-L4	10	2,474,278.53	133,955	2,092,896	12.76	6.6
392.40	15-L3	15	101,711.45	20,373	6,982	6.75	9.6
392.50	15-L0	5	466,790.13	189,104	282,847	4.47	12.7
			<u>5,929,700.90</u>	<u>675,474</u>	<u>4,681,012</u>	<u>5.42</u>	
396.40	15-L3	15	2,282,890.59	670,967	1,269,590	11.20	5.0
396.50	15-L0	5	1,110,776.73	266,032	789,206	5.65	12.6
			<u>3,393,667.32</u>	<u>936,899</u>	<u>2,058,796</u>	<u>5.42</u>	
			<u>9,323,368.22</u>	<u>1,612,373</u>	<u>6,739,808</u>	<u>12.09</u>	
<b>TOTAL GAS (WA and ID) TRANSPORTATION AND POWER OPERATED EQUIPMENT</b>							
<b>GAS (OR) TRANSPORTATION AND POWER OPERATED EQUIPMENT</b>							
392.20	10-R2	10	1,621,750.72	631,131	828,445	8.47	6.0
392.30	12-L4	10	657,257.25	232,034	359,498	8.64	6.3
392.40	15-L3	15	92,388.86	78,531	0	-	-
392.50	15-L0	5	32,132.07	18,338	12,187	2.84	13.4
			<u>2,403,528.90</u>	<u>960,034</u>	<u>1,200,130</u>	<u>5.42</u>	
396.50	15-L0	5	43,833.95	17,743	23,899	4.64	11.7
			<u>43,833.95</u>	<u>17,743</u>	<u>23,899</u>	<u>5.42</u>	
			<u>2,447,362.85</u>	<u>977,777</u>	<u>1,224,029</u>	<u>8.06</u>	
<b>TOTAL GAS (OR) TRANSPORTATION AND POWER OPERATED EQUIPMENT</b>							
<b>COMMON TRANSPORTATION AND POWER OPERATED EQUIPMENT</b>							
392.10	6-L3	5	134,401.94	12,394	115,288	21.28	4.0
392.20	10-R2	10	2,448,188.39	330,886	1,872,484	16.17	4.7
392.30	12-L4	10	799,160.44	82,886	636,358	152.512	4.2
392.40	15-L3	15	125,203.55	6,152	100,271	7.594	13.2
392.50	15-L0	5	434,003.15	156,472	255,831	24.605	10.4
			<u>3,940,957.47</u>	<u>588,790</u>	<u>2,980,232</u>	<u>5.42</u>	
396.30	12-L4	10	59,501.89	53,552	0	-	-
396.50	15-L0	5	1,746,961.94	667,796	991,818	4.91	11.6
			<u>1,806,463.83</u>	<u>721,348</u>	<u>991,818</u>	<u>5.42</u>	
			<u>5,747,421.30</u>	<u>1,310,138</u>	<u>3,972,050</u>	<u>12.09</u>	
			<u>68,416,844.28</u>	<u>17,350,240</u>	<u>43,410,169</u>	<u>6,089,422</u>	

III-5

## SERVICE LIFE STATISTICS

AVISTA CORPORATION  
 TRANSPORTATION AND POWER OPERATED EQUIPMENT  
 ACCOUNTS 392.10 AND 396.10 - AUTOS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNTS 392.10 AND 396.10 - AUTOS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1988-2011			EXPERIENCE BAND 2009-2011		
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	134,402		0.0000	1.0000	100.00
0.5	94,532		0.0000	1.0000	100.00
1.5	94,532		0.0000	1.0000	100.00
2.5					100.00
3.5					
4.5					
5.5					
6.5					
7.5	38,174		0.0000		
8.5	38,174	18,206	0.4769		
9.5	19,968	19,968	1.0000		
10.5					
11.5	90,682		0.0000		
12.5	126,532		0.0000		
13.5	126,532	90,682	0.7167		
14.5	35,850	35,850	1.0000		
15.5					
16.5					
17.5					
18.5	2,675		0.0000		
19.5	2,675		0.0000		
20.5	5,110	2,675	0.5236		
21.5	2,434		0.0000		
22.5	2,434	2,434	1.0000		
23.5					



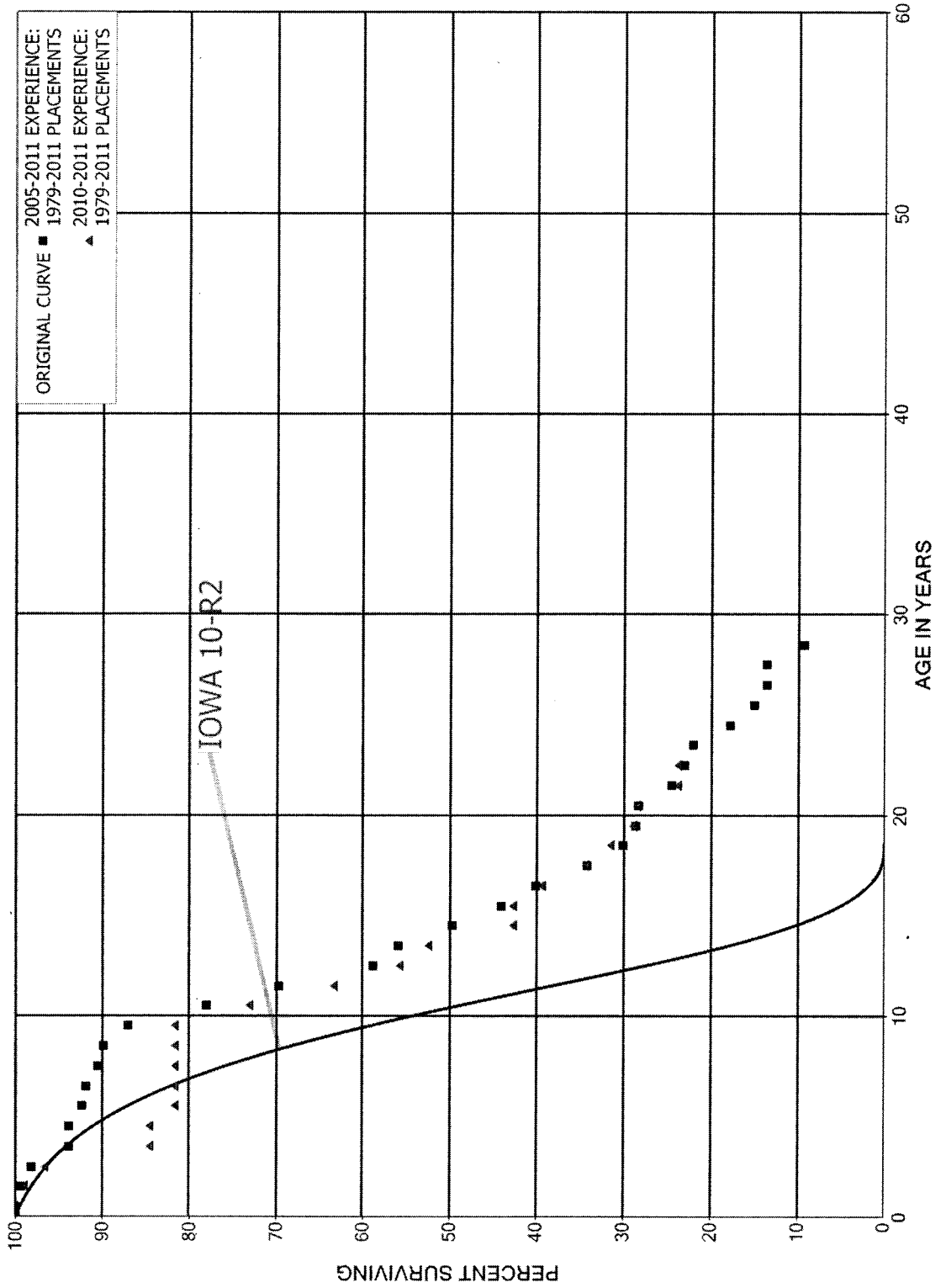
AVISTA CORPORATION  
 TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNTS 392.10 AND 396.10 - AUTOS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1988-2011			EXPERIENCE BAND 2010-2011		
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	39,870		0.0000	1.0000	100.00
0.5	94,532		0.0000	1.0000	100.00
1.5	94,532		0.0000	1.0000	100.00
2.5					100.00
3.5					
4.5					
5.5					
6.5					
7.5					
8.5	38,174	18,206	0.4769		
9.5	19,968	19,968	1.0000		
10.5					
11.5					
12.5	90,682		0.0000		
13.5	126,532	90,682	0.7167		
14.5	35,850	35,850	1.0000		
15.5					
16.5					
17.5					
18.5					
19.5	2,675		0.0000		
20.5	2,675	2,675	1.0000		
21.5	2,434		0.0000		
22.5	2,434	2,434	1.0000		
23.5					

AVISTA CORPORATION  
 TRANSPORTATION AND POWER OPERATED EQUIPMENT  
 ACCOUNTS 392.20 AND 396.20 - LIGHT TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNTS 392.20 AND 396.20 - LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1979-2011			EXPERIENCE BAND 2005-2011		
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	7,704,326		0.0000	1.0000	100.00
0.5	5,544,549	31,290	0.0056	0.9944	100.00
1.5	3,818,478	48,838	0.0128	0.9872	99.44
2.5	2,796,493	124,008	0.0443	0.9557	98.16
3.5	2,415,457		0.0000	1.0000	93.81
4.5	3,273,066	54,035	0.0165	0.9835	93.81
5.5	2,333,549	11,954	0.0051	0.9949	92.26
6.5	2,389,161	34,450	0.0144	0.9856	91.79
7.5	3,138,256	21,465	0.0068	0.9932	90.47
8.5	3,172,548	98,435	0.0310	0.9690	89.85
9.5	3,304,246	343,253	0.1039	0.8961	87.06
10.5	2,604,329	276,832	0.1063	0.8937	78.02
11.5	1,963,109	305,178	0.1555	0.8445	69.72
12.5	1,659,613	81,596	0.0492	0.9508	58.88
13.5	1,464,945	162,756	0.1111	0.8889	55.99
14.5	1,005,592	114,329	0.1137	0.8863	49.77
15.5	927,563	85,742	0.0924	0.9076	44.11
16.5	685,724	100,096	0.1460	0.8540	40.03
17.5	549,342	65,957	0.1201	0.8799	34.19
18.5	315,764	15,781	0.0500	0.9500	30.08
19.5	238,997	2,038	0.0085	0.9915	28.58
20.5	201,495	27,363	0.1358	0.8642	28.34
21.5	167,657	10,043	0.0599	0.9401	24.49
22.5	170,938	6,865	0.0402	0.9598	23.02
23.5	197,619	38,554	0.1951	0.8049	22.10
24.5	164,469	25,354	0.1542	0.8458	17.79
25.5	146,497	13,791	0.0941	0.9059	15.04
26.5	122,869		0.0000	1.0000	13.63
27.5	112,999	35,575	0.3148	0.6852	13.63
28.5	66,242	6,343	0.0958	0.9042	9.34
29.5	50,339		0.0000	1.0000	8.44
30.5	16,793		0.0000	1.0000	8.44
31.5	11,389		0.0000	1.0000	8.44
32.5					8.44

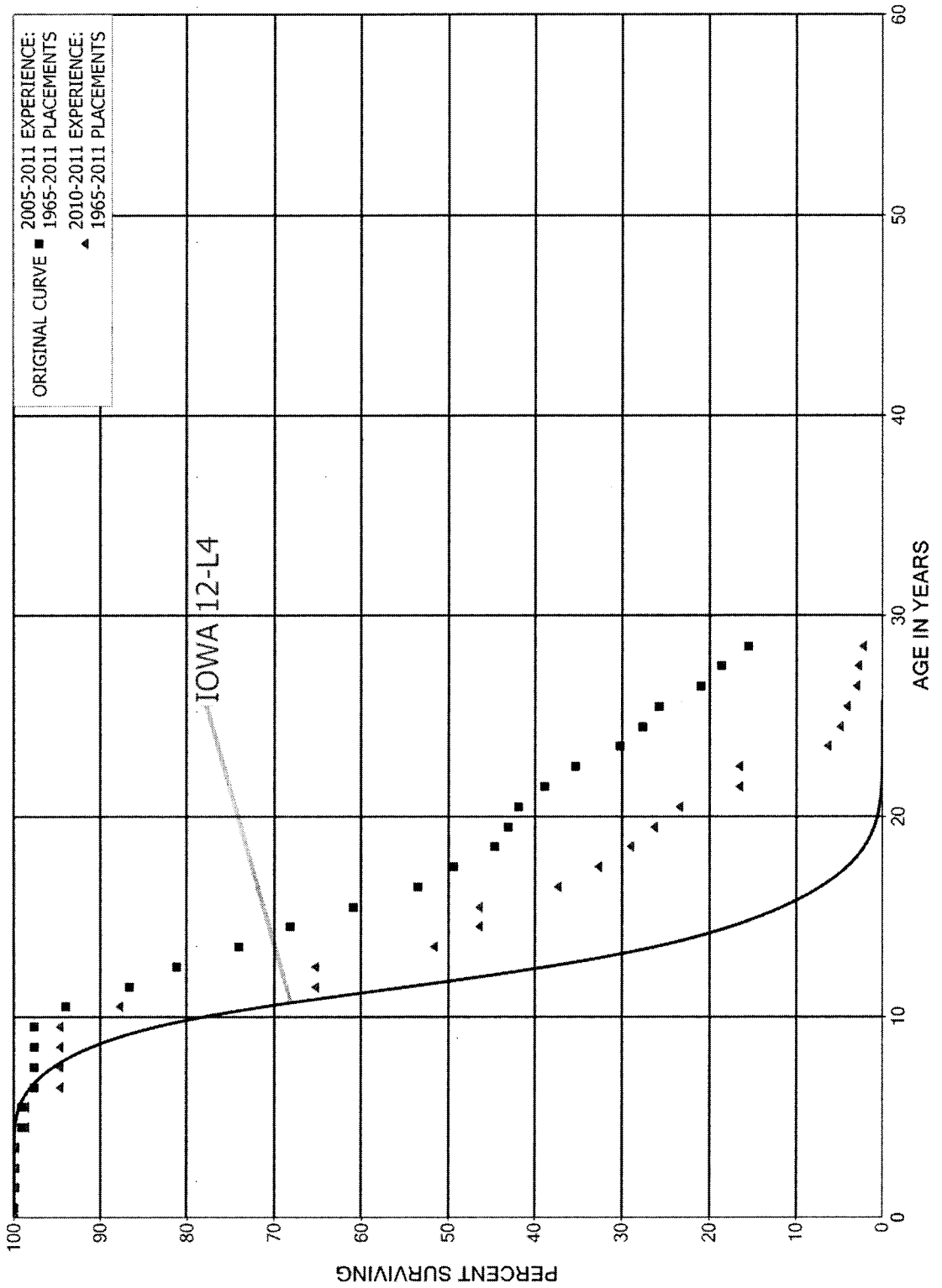
AVISTA CORPORATION  
TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNTS 392.20 AND 396.20 - LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1979-2011			EXPERIENCE BAND 2010-2011		
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	4,090,681		0.0000	1.0000	100.00
0.5	2,796,300	31,290	0.0112	0.9888	100.00
1.5	1,942,169	48,838	0.0251	0.9749	98.88
2.5	994,106	124,008	0.1247	0.8753	96.39
3.5	1,386,448		0.0000	1.0000	84.37
4.5	1,597,181	54,035	0.0338	0.9662	84.37
5.5	441,991		0.0000	1.0000	81.52
6.5	204,832		0.0000	1.0000	81.52
7.5	48,245		0.0000	1.0000	81.52
8.5	539,148		0.0000	1.0000	81.52
9.5	1,372,091	143,737	0.1048	0.8952	81.52
10.5	1,152,751	155,137	0.1346	0.8654	72.98
11.5	628,628	75,265	0.1197	0.8803	63.16
12.5	760,248	45,857	0.0603	0.9397	55.59
13.5	498,736	92,881	0.1862	0.8138	52.24
14.5	161,992		0.0000	1.0000	42.51
15.5	222,340	17,428	0.0784	0.9216	42.51
16.5	269,009	34,554	0.1284	0.8716	39.18
17.5	318,276	26,744	0.0840	0.9160	34.15
18.5	192,796	15,781	0.0819	0.9181	31.28
19.5	148,040	2,038	0.0138	0.9862	28.72
20.5	99,611	16,395	0.1646	0.8354	28.32
21.5	11,936		0.0000	1.0000	23.66
22.5					23.66
23.5	10,351		0.0000		
24.5	20,188		0.0000		
25.5	33,498	13,791	0.4117		
26.5	40,925		0.0000		
27.5	56,316	35,575	0.6317		
28.5	43,106		0.0000		
29.5	38,950		0.0000		
30.5	16,793		0.0000		
31.5	11,389		0.0000		
32.5					

AVISTA CORPORATION  
 TRANSPORTATION AND POWER OPERATED EQUIPMENT  
 ACCOUNTS 392.30 AND 396.30 - MEDIUM TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNTS 392.30 AND 396.30 - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2011			EXPERIENCE BAND 2005-2011		
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	16,552,695		0.0000	1.0000	100.00
0.5	15,899,147	28,844	0.0018	0.9982	100.00
1.5	8,676,892		0.0000	1.0000	99.82
2.5	5,254,863		0.0000	1.0000	99.82
3.5	4,056,483	29,500	0.0073	0.9927	99.82
4.5	3,590,632		0.0000	1.0000	99.09
5.5	3,153,433	47,661	0.0151	0.9849	99.09
6.5	2,398,624		0.0000	1.0000	97.59
7.5	3,719,910		0.0000	1.0000	97.59
8.5	3,562,185		0.0000	1.0000	97.59
9.5	3,541,108	134,068	0.0379	0.9621	97.59
10.5	4,349,945	336,581	0.0774	0.9226	93.90
11.5	4,040,708	256,083	0.0634	0.9366	86.63
12.5	4,015,776	348,811	0.0869	0.9131	81.14
13.5	3,905,747	313,387	0.0802	0.9198	74.10
14.5	2,760,314	291,243	0.1055	0.8945	68.15
15.5	2,400,846	292,414	0.1218	0.8782	60.96
16.5	1,941,578	152,112	0.0783	0.9217	53.54
17.5	1,488,056	141,218	0.0949	0.9051	49.34
18.5	1,485,910	54,644	0.0368	0.9632	44.66
19.5	1,414,155	39,892	0.0282	0.9718	43.02
20.5	1,527,370	109,210	0.0715	0.9285	41.80
21.5	1,552,047	140,958	0.0908	0.9092	38.81
22.5	1,386,256	199,658	0.1440	0.8560	35.29
23.5	1,205,997	105,594	0.0876	0.9124	30.21
24.5	1,071,456	72,498	0.0677	0.9323	27.56
25.5	723,345	132,582	0.1833	0.8167	25.70
26.5	472,395	53,157	0.1125	0.8875	20.99
27.5	213,691	36,213	0.1695	0.8305	18.63
28.5	44,796		0.0000	1.0000	15.47
29.5	39,643		0.0000	1.0000	15.47
30.5	39,643		0.0000	1.0000	15.47
31.5	32,352		0.0000	1.0000	15.47
32.5	32,352		0.0000	1.0000	15.47
33.5	32,352	3,582	0.1107	0.8893	15.47
34.5	28,770	5,213	0.1812	0.8188	13.76
35.5	23,556		0.0000	1.0000	11.26
36.5	20,660	20,659	1.0000	0.0000	11.26
37.5	1	1	1.0000		0.00
38.5	14,273		0.0000	1.0000	

AVISTA CORPORATION  
TRANSPORTATION AND POWER OPERATED EQUIPMENT  
ACCOUNTS 392.30 AND 396.30 - MEDIUM TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2011			EXPERIENCE BAND 2005-2011		
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	15,883		0.0000	1.0000	
40.5	15,883		0.0000	1.0000	
41.5	15,883		0.0000	1.0000	
42.5	15,883		0.0000	1.0000	
43.5	15,883		0.0000	1.0000	
44.5	15,883		0.0000	1.0000	
45.5	1,609		0.0000	1.0000	
46.5					

AVISTA CORPORATION  
TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNTS 392.30 AND 396.30 - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2011			EXPERIENCE BAND 2010-2011		
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	8,560,144		0.0000	1.0000	100.00
0.5	11,145,473	28,844	0.0026	0.9974	100.00
1.5	4,837,942		0.0000	1.0000	99.74
2.5	2,391,549		0.0000	1.0000	99.74
3.5	2,328,463	29,500	0.0127	0.9873	99.74
4.5	1,991,043		0.0000	1.0000	98.48
5.5	1,197,229	47,661	0.0398	0.9602	98.48
6.5	643,886		0.0000	1.0000	94.56
7.5	501,189		0.0000	1.0000	94.56
8.5	217,533		0.0000	1.0000	94.56
9.5	727,317	53,247	0.0732	0.9268	94.56
10.5	1,316,515	336,581	0.2557	0.7443	87.63
11.5	479,746		0.0000	1.0000	65.23
12.5	1,482,452	311,362	0.2100	0.7900	65.23
13.5	1,214,832	124,663	0.1026	0.8974	51.53
14.5	297,599		0.0000	1.0000	46.24
15.5	916,095	179,386	0.1958	0.8042	46.24
16.5	1,057,692	133,832	0.1265	0.8735	37.19
17.5	831,208	93,738	0.1128	0.8872	32.48
18.5	584,853	54,644	0.0934	0.9066	28.82
19.5	373,207	39,892	0.1069	0.8931	26.13
20.5	139,535	41,227	0.2955	0.7045	23.33
21.5	49,017		0.0000	1.0000	16.44
22.5	153,212	95,416	0.6228	0.3772	16.44
23.5	439,003	105,594	0.2405	0.7595	6.20
24.5	464,591	70,610	0.1520	0.8480	4.71
25.5	469,622	132,582	0.2823	0.7177	3.99
26.5	401,850	35,646	0.0887	0.9113	2.87
27.5	184,842	36,213	0.1959	0.8041	2.61
28.5	8,049		0.0000	1.0000	2.10
29.5	28,848		0.0000	1.0000	2.10
30.5	28,848		0.0000	1.0000	2.10
31.5					2.10
32.5					
33.5	7,898	2,685	0.3400		
34.5	8,109	5,213	0.6429		
35.5	2,896		0.0000		
36.5	20,660	20,659	1.0000		
37.5	1	1	1.0000		
38.5					

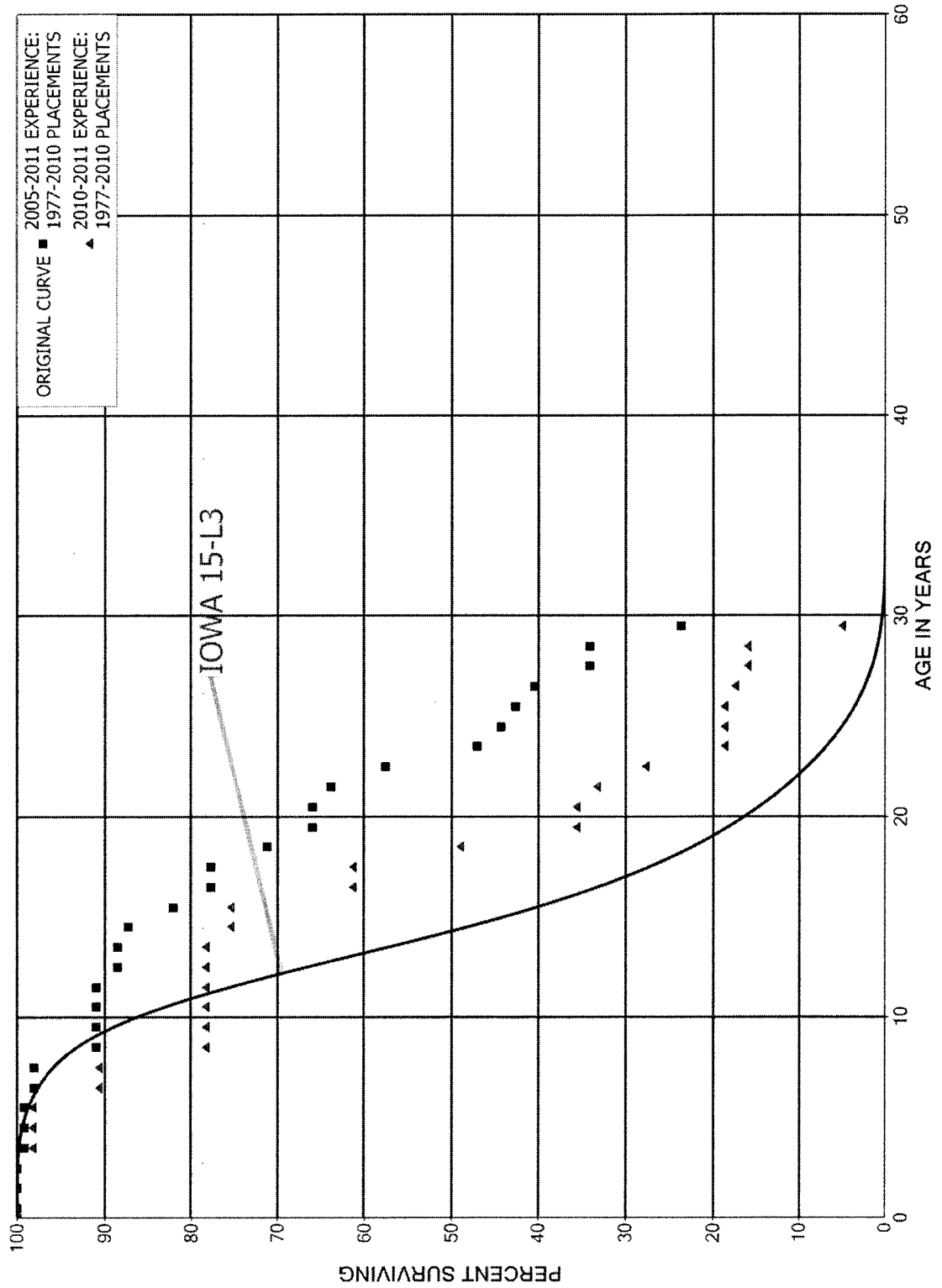


AVISTA CORPORATION  
 TRANSPORTATION AND POWER OPERATED EQUIPMENT  
 ACCOUNTS 392.30 AND 396.30 - MEDIUM TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2011			EXPERIENCE BAND 2010-2011		
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					
40.5					
41.5					
42.5					
43.5	14,273		0.0000		
44.5	15,883		0.0000		
45.5	1,609		0.0000		
46.5					

AVISTA CORPORATION  
 TRANSPORTATION AND POWER OPERATED EQUIPMENT  
 ACCOUNTS 392.40 AND 396.40 - HEAVY TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
TRANSPORTATION AND POWER OPERATED EQUIPMENT  
ACCOUNTS 392.40 AND 396.40 - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1977-2010			EXPERIENCE BAND 2005-2011		
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	16,481,625		0.0000	1.0000	100.00
0.5	16,742,340		0.0000	1.0000	100.00
1.5	8,458,535		0.0000	1.0000	100.00
2.5	6,537,574	53,726	0.0082	0.9918	100.00
3.5	4,153,449		0.0000	1.0000	99.18
4.5	3,977,600		0.0000	1.0000	99.18
5.5	3,878,878	44,618	0.0115	0.9885	99.18
6.5	3,553,511		0.0000	1.0000	98.04
7.5	3,744,333	271,073	0.0724	0.9276	98.04
8.5	3,146,565		0.0000	1.0000	90.94
9.5	3,731,973		0.0000	1.0000	90.94
10.5	3,911,719		0.0000	1.0000	90.94
11.5	4,260,161	115,099	0.0270	0.9730	90.94
12.5	3,782,662		0.0000	1.0000	88.48
13.5	4,356,312	59,252	0.0136	0.9864	88.48
14.5	3,890,138	232,425	0.0597	0.9403	87.28
15.5	3,774,637	201,948	0.0535	0.9465	82.06
16.5	3,181,429		0.0000	1.0000	77.67
17.5	3,966,749	332,474	0.0838	0.9162	77.67
18.5	4,093,481	301,691	0.0737	0.9263	71.16
19.5	3,781,467		0.0000	1.0000	65.92
20.5	3,975,000	124,968	0.0314	0.9686	65.92
21.5	3,850,033	375,405	0.0975	0.9025	63.85
22.5	3,029,950	552,563	0.1824	0.8176	57.62
23.5	2,288,464	134,904	0.0589	0.9411	47.11
24.5	1,933,935	74,002	0.0383	0.9617	44.34
25.5	1,097,214	57,093	0.0520	0.9480	42.64
26.5	920,576	143,654	0.1560	0.8440	40.42
27.5	564,056		0.0000	1.0000	34.11
28.5	564,056	174,039	0.3085	0.6915	34.11
29.5	320,525	68,617	0.2141	0.7859	23.59
30.5	244,329		0.0000	1.0000	18.54
31.5	244,329		0.0000	1.0000	18.54
32.5	243,183		0.0000	1.0000	18.54
33.5	84,472		0.0000	1.0000	18.54
34.5					18.54

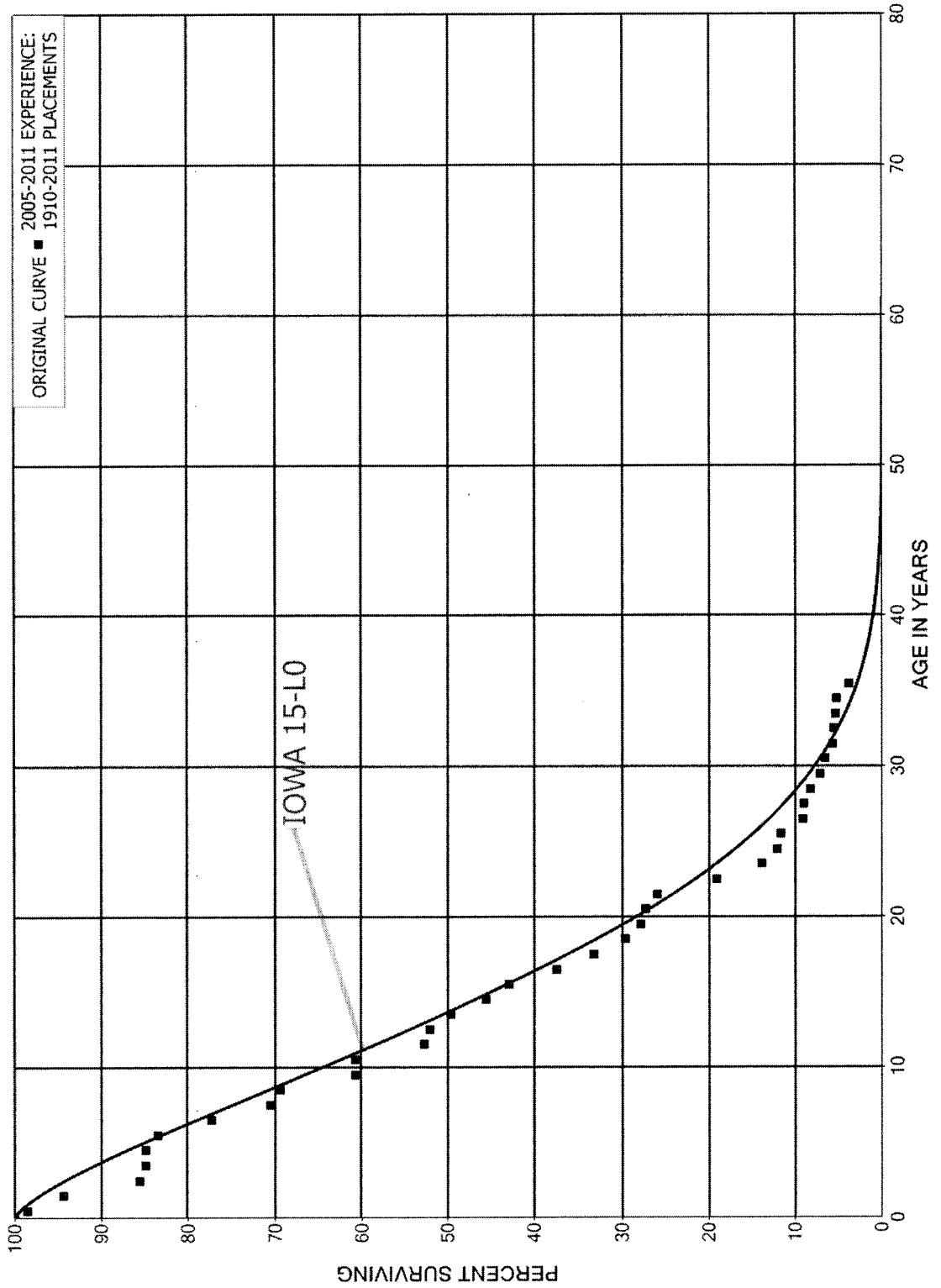
AVISTA CORPORATION  
TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNTS 392.40 AND 396.40 - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1977-2010			EXPERIENCE BAND 2010-2011		
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	9,946,204		0.0000	1.0000	100.00
0.5	12,187,032		0.0000	1.0000	100.00
1.5	4,624,953		0.0000	1.0000	100.00
2.5	2,812,421	53,726	0.0191	0.9809	100.00
3.5	1,594,096		0.0000	1.0000	98.09
4.5	1,482,172		0.0000	1.0000	98.09
5.5	577,087	44,618	0.0773	0.9227	98.09
6.5	1,878,497		0.0000	1.0000	90.51
7.5	1,982,266	271,073	0.1367	0.8633	90.51
8.5	319,867		0.0000	1.0000	78.13
9.5	252,446		0.0000	1.0000	78.13
10.5	1,319,525		0.0000	1.0000	78.13
11.5	1,102,700		0.0000	1.0000	78.13
12.5	442,542		0.0000	1.0000	78.13
13.5	1,356,453	48,537	0.0358	0.9642	78.13
14.5	1,806,270		0.0000	1.0000	75.33
15.5	1,074,306	201,948	0.1880	0.8120	75.33
16.5	518,151		0.0000	1.0000	61.17
17.5	1,073,142	215,734	0.2010	0.7990	61.17
18.5	1,098,215	301,691	0.2747	0.7253	48.87
19.5	307,580		0.0000	1.0000	35.45
20.5	901,178	61,163	0.0679	0.9321	35.45
21.5	1,171,426	196,601	0.1678	0.8322	33.04
22.5	1,094,920	359,504	0.3283	0.6717	27.50
23.5	1,167,871		0.0000	1.0000	18.47
24.5	1,042,121		0.0000	1.0000	18.47
25.5	644,465	40,982	0.0636	0.9364	18.47
26.5	325,226	27,889	0.0858	0.9142	17.29
27.5	108,623		0.0000	1.0000	15.81
28.5	251,111	174,039	0.6931	0.3069	15.81
29.5	76,196	68,617	0.9005	0.0995	4.85
30.5	1,146		0.0000	1.0000	0.48
31.5	159,857		0.0000	1.0000	0.48
32.5	243,183		0.0000	1.0000	0.48
33.5	84,472		0.0000	1.0000	0.48
34.5					0.48

AVISTA CORPORATION  
 TRANSPORTATION AND POWER OPERATED EQUIPMENT  
 ACCOUNTS 392.50 AND 396.50 - OTHER  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AVISTA CORPORATION  
TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNTS 392.50 AND 396.50 - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2011			EXPERIENCE BAND 2005-2011		
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	7,580,118	114,853	0.0152	0.9848	100.00
0.5	6,453,395	278,140	0.0431	0.9569	98.48
1.5	4,818,584	445,866	0.0925	0.9075	94.24
2.5	3,521,454	28,097	0.0080	0.9920	85.52
3.5	3,037,967		0.0000	1.0000	84.84
4.5	3,145,725	55,352	0.0176	0.9824	84.84
5.5	2,524,138	182,822	0.0724	0.9276	83.34
6.5	2,086,723	183,127	0.0878	0.9122	77.31
7.5	1,894,429	29,281	0.0155	0.9845	70.52
8.5	1,964,399	245,684	0.1251	0.8749	69.43
9.5	1,653,733		0.0000	1.0000	60.75
10.5	1,514,020	200,649	0.1325	0.8675	60.75
11.5	1,311,930	15,319	0.0117	0.9883	52.70
12.5	1,417,881	66,269	0.0467	0.9533	52.08
13.5	1,391,251	117,027	0.0841	0.9159	49.65
14.5	1,346,213	79,354	0.0589	0.9411	45.47
15.5	1,204,853	152,151	0.1263	0.8737	42.79
16.5	1,109,704	123,624	0.1114	0.8886	37.39
17.5	813,130	88,057	0.1083	0.8917	33.22
18.5	937,580	57,628	0.0615	0.9385	29.63
19.5	883,538	16,473	0.0186	0.9814	27.80
20.5	996,496	46,689	0.0469	0.9531	27.29
21.5	982,325	263,363	0.2681	0.7319	26.01
22.5	1,035,544	280,347	0.2707	0.7293	19.03
23.5	868,540	111,168	0.1280	0.8720	13.88
24.5	872,621	36,048	0.0413	0.9587	12.10
25.5	849,880	185,714	0.2185	0.7815	11.60
26.5	615,943	11,403	0.0185	0.9815	9.07
27.5	566,189	49,335	0.0871	0.9129	8.90
28.5	528,783	68,207	0.1290	0.8710	8.13
29.5	394,273	34,365	0.0872	0.9128	7.08
30.5	298,938	41,290	0.1381	0.8619	6.46
31.5	154,050	1,584	0.0103	0.9897	5.57
32.5	105,505	5,311	0.0503	0.9497	5.51
33.5	91,833	625	0.0068	0.9932	5.23
34.5	54,511	15,479	0.2840	0.7160	5.20
35.5	46,273		0.0000	1.0000	3.72
36.5	46,825	208	0.0044	0.9956	3.72
37.5	53,466	743	0.0139	0.9861	3.71
38.5	53,350		0.0000	1.0000	3.65

AVISTA CORPORATION  
TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNTS 392.50 AND 396.50 - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2011			EXPERIENCE BAND 2005-2011		
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	48,921	3,634	0.0743	0.9257	3.65
40.5	42,366	19,229	0.4539	0.5461	3.38
41.5	36,930	2,309	0.0625	0.9375	1.85
42.5	34,396	4,654	0.1353	0.8647	1.73
43.5	33,483	627	0.0187	0.9813	1.50
44.5	31,890		0.0000	1.0000	1.47
45.5	31,769	5,380	0.1694	0.8306	1.47
46.5	27,318		0.0000	1.0000	1.22
47.5	24,698		0.0000	1.0000	1.22
48.5	13,430		0.0000	1.0000	1.22
49.5	6,028		0.0000	1.0000	1.22
50.5	6,028		0.0000	1.0000	1.22
51.5	6,028		0.0000	1.0000	1.22
52.5	10,938	2,525	0.2308	0.7692	1.22
53.5	4,910		0.0000	1.0000	0.94
54.5	4,910		0.0000	1.0000	0.94
55.5	6,936		0.0000	1.0000	0.94
56.5	7,852	4,897	0.6236	0.3764	0.94
57.5	3,374		0.0000	1.0000	0.35
58.5	3,374		0.0000	1.0000	0.35
59.5	3,361	347	0.1032	0.8968	0.35
60.5	3,014	916	0.3041	0.6959	0.32
61.5	2,097		0.0000	1.0000	0.22
62.5	418		0.0000	1.0000	0.22
63.5	418	2	0.0048	0.9952	0.22
64.5	440		0.0000	1.0000	0.22
65.5	1,940		0.0000	1.0000	0.22
66.5	2,269		0.0000	1.0000	0.22
67.5	2,729		0.0000	1.0000	0.22
68.5	3,205	440	0.1373	0.8627	0.22
69.5	2,765	1,171	0.4235	0.5765	0.19
70.5	1,594	79	0.0497	0.9503	0.11
71.5	1,515	280	0.1847	0.8153	0.10
72.5	1,186	250	0.2105	0.7895	0.08
73.5	1,164	460	0.3954	0.6046	0.07
74.5	704	476	0.6766	0.3234	0.04
75.5	228		0.0000	1.0000	0.01
76.5	455		0.0000	1.0000	0.01
77.5	856	228	0.2658	0.7342	0.01
78.5	629	227	0.3605	0.6395	0.01

AVISTA CORPORATION  
 TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNTS 392.50 AND 396.50 - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2011			EXPERIENCE BAND 2005-2011		
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	402		0.0000	1.0000	0.01
80.5	402	1	0.0025	0.9975	0.01
81.5	401	401	1.0000		0.01
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5	228		0.0000		
95.5	228		0.0000		
96.5	228		0.0000		
97.5	228		0.0000		
98.5	228	228	1.0000		
99.5					



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NET SALVAGE STATISTICS

AVISTA CORPORATION  
 TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2010	18,206		0	3,165	17	3,165	17
2011	151,610		0	8,788	6	8,788	6
TOTAL	169,816		0	11,953	7	11,953	7

AVISTA CORPORATION  
TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2006	99,753		0	73,057	73	73,057	73
2007	609,838		0	37,379	6	37,379	6
2008	132,241		0	27,160	21	27,160	21
2009	366,736		0	26,847	7	26,847	7
2010	316,866	201	0	60,129	19	59,928	19
2011	616,486		0	67,076	11	67,076	11
TOTAL	2,141,920	201	0	291,648	14	291,447	14
FIVE-YEAR AVERAGE							
07-11	408,433	40	0	43,718	11	43,678	11

AVISTA CORPORATION  
TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2006	16,023	6,421-	40-	35,378	221	41,799	261
2007	280,833		0	23,396	8	23,396	8
2008	215,582		0	34,541	16	34,541	16
2009	204,261		0	18,268	9	18,268	9
2010	533,708		0	105,490	20	105,490	20
2011	338,334		0	26,594	8	26,594	8
TOTAL	1,588,742	6,421-	0	243,667	15	250,088	16
FIVE-YEAR AVERAGE							
07-11	314,544		0	41,658	13	41,658	13

AVISTA CORPORATION  
TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	74,002		0		0		0
2008							
2009							
2010	44,618		0		0		0
2011				42,700		42,700	
TOTAL	118,620		0	42,700	36	42,700	36
FIVE-YEAR AVERAGE							
07-11	23,724		0	8,540	36	8,540	36

AVISTA CORPORATION  
TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	63,703		0	113,444	178	113,444	178
2008	166,562	960	1	45,266	27	44,306	27
2009	49,774		0	44,745	90	44,745	90
2010	45,702		0	42,195	92	42,195	92
2011	204,364		0	59,099	29	59,099	29
TOTAL	530,106	960	0	304,748	57	303,788	57
FIVE-YEAR AVERAGE							
07-11	106,021	192	0	60,950	57	60,758	57

AVISTA CORPORATION  
TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 396.30 POWER OPERATED EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	144,702		0		0		0
2008	282,405		0		0		0
2009	222,780		0		0		0
2010	992,096		0		0		0
2011	115,059		0		0		0
TOTAL	1,757,042		0		0		0
FIVE-YEAR AVERAGE							
07-11	351,408		0		0		0

AVISTA CORPORATION  
 TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 396.40 POWER OPERATED EQUIPMENT - HEAVY TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	303,616		0	15,120	5	15,120	5
2008	702,313		0		0		0
2009	171,497		0	8,920	5	8,920	5
2010	1,250,480	942	0	9,680	1	8,738	1
2011	771,024		0		0		0
TOTAL	3,198,930	942	0	33,720	1	32,778	1
FIVE-YEAR AVERAGE							
07-11	639,786	188	0	6,744	1	6,556	1



AVISTA CORPORATION  
TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 396.50 POWER OPERATED EQUIPMENT - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2006	55,893	1,211	2		0	1,211-	2-
2007	237,453		0	15,170	6	15,170	6
2008	191,103		0	1	0	1	0
2009	465,646		0		0		0
2010	989,807		0	31,500	3	31,500	3
2011	1,210,405		0		0		0
TOTAL	3,150,307	1,211	0	46,671	1	45,460	1
FIVE-YEAR AVERAGE							
07-11	618,883		0	9,334	2	9,334	2

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## DEPRECIATION CALCULATIONS

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ELECTRIC PLANT

AVISTA CORPORATION  
ELECTRIC TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-R2						
NET SALVAGE PERCENT.. +10						
1979	11,389.45	10,251	10,251			
1981	22,550.09	20,295	20,295			
1982	554.01	499	499			
1983	2,268.01	2,041	2,041			
1989	11,936.15	10,743	10,743			
1990	51,231.59	46,108	46,108			
1991	31,924.56	28,732	28,732			
1992	40,194.77	36,175	36,175			
1993	81,911.92	73,352	73,721			
1994	15,403.97	13,475	13,864			
1995	64,588.56	54,933	58,130			
1996	87.00	72	78			
1997	115,611.58	92,293	100,333	3,717	1.13	3,289
1998	51,278.04	39,551	42,996	3,154	1.43	2,206
1999	156,289.16	116,045	126,154	14,506	1.75	8,289
2000	232,433.36	164,842	179,202	29,988	2.12	14,145
2001	249,588.67	167,574	182,172	42,458	2.54	16,716
2003	4,099.83	2,380	2,587	1,103	3.55	311
2005	50,175.88	23,527	25,576	19,582	4.79	4,088
2006	444,500.98	180,823	196,575	203,476	5.48	37,131
2007	50,935.53	17,328	18,838	27,004	6.22	4,341
2008	542,762.64	146,546	159,312	329,174	7.00	47,025
2009	330,730.90	64,889	70,542	227,116	7.82	29,043
2010	632,226.78	75,678	82,270	486,734	8.67	56,140
2011	336,452.39	13,626	14,813	287,994	9.55	30,156
	3,531,125.82	1,401,778	1,502,007	1,676,006		252,880
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.6 7.16

AVISTA CORPORATION  
ELECTRIC TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L4						
NET SALVAGE PERCENT.. +10						
1965	1,609.38	1,448	1,448			
1966	14,273.31	12,846	12,846			
1983	33,461.13	30,115	30,115			
1984	193,407.66	174,067	174,067			
1985	96,461.53	86,815	86,815			
1986	112,203.82	99,553	74,665	26,318	0.17	26,318
1987	55,692.14	48,786	36,590	13,533	0.32	13,533
1989	49,017.04	42,056	31,542	12,573	0.56	12,573
1990	26,478.75	22,461	16,846	6,985	0.69	6,985
1991	121,841.57	102,072	76,554	33,103	0.83	33,103
1992	41,019.74	33,903	25,427	11,491	0.98	11,491
1993	206,113.61	167,726	125,795	59,707	1.15	51,919
1994	54,580.94	43,679	32,759	16,364	1.33	12,304
1995	56,598.05	44,444	33,333	17,605	1.53	11,507
1996	56,911.36	43,793	32,845	18,375	1.74	10,560
1997	198,275.96	149,302	111,977	66,471	1.96	33,914
1998	111,792.30	82,586	61,940	38,673	2.15	17,987
2000	340,155.23	243,381	182,536	123,604	2.46	50,246
2001	29,602.19	20,492	15,369	11,273	2.77	4,070
2002	187,930.51	122,765	92,074	77,063	3.29	23,423
2003	313,258.86	188,424	141,319	140,614	3.98	35,330
2004	146,344.69	79,355	59,516	72,194	4.77	15,135
2005	102,613.27	49,101	36,826	55,526	5.62	9,880
2006	432,620.42	177,158	132,869	256,489	6.54	39,219
2007	534,636.07	180,040	135,030	346,142	7.51	46,091
2008	575,669.41	151,115	113,337	404,765	8.50	47,619
2009	856,079.83	160,512	120,384	650,088	9.50	68,430
2010	4,044,855.77	455,046	341,286	3,299,084	10.50	314,198
2011	729,886.33	27,373	20,530	636,368	11.50	55,336
	9,723,390.87	3,040,414	2,356,640	6,394,412		951,171

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.7 9.78

AVISTA CORPORATION  
ELECTRIC TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. +15						
1996	66,767.51	40,029	56,752			
2000	38,658.26	21,074	32,860			
	105,425.77	61,103	89,612			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

AVISTA CORPORATION  
ELECTRIC TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L0						
NET SALVAGE PERCENT.. +5						
1939	48.98	47	47			
1947	416.09	395	395			
1949	1,679.36	1,595	1,595			
1952	13.00	12	12			
1962	7,402.24	6,104	7,032			
1963	13,792.85	11,260	13,103			
1964	2,619.81	2,115	2,489			
1965	2,573.69	2,057	2,445			
1966	120.93	96	115			
1967	965.51	755	917			
1969	7,626.82	5,821	7,245			
1971	4,312.21	3,212	4,097			
1972	4,363.36	3,206	4,145			
1975	1,086.83	765	1,032			
1976	1,872.99	1,299	1,779			
1977	10,804.08	7,376	10,264			
1978	15,400.03	10,348	14,630			
1979	7,525.56	4,971	7,149			
1980	3,892.12	2,524	3,698			
1981	26,017.64	16,577	24,717			
1982	49,618.98	30,985	47,138			
1983	24,046.42	14,727	22,844			
1984	24,204.91	14,502	22,995			
1985	1,240.23	727	1,178			
1986	16,858.01	9,652	16,015			
1987	976.54	545	928			
1988	9,559.85	5,207	9,082			
1989	866.99	459	824			
1990	7,494.88	3,859	7,120			
1991	15,554.43	7,763	14,777			
1992	77,595.66	37,497	73,716			
1993	2,310.11	1,077	2,195			
1994	111,125.85	49,969	105,570			
1995	9,700.21	4,190	9,215			
1996	28,976.05	11,983	27,527			
1997	9,872.66	3,902	9,379			
1998	96,310.35	36,171	91,495			
2001	12,275.22	3,848	11,661			
2002	3,040.16	886	2,888			
2004	23,883.56	5,854	22,689			
2005	48,873.74	10,772	43,007	3,423	11.52	297

AVISTA CORPORATION  
ELECTRIC TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L0						
NET SALVAGE PERCENT.. +5						
2006	253,935.10	49,374	197,126	44,112	11.93	3,698
2007	257,984.61	43,135	172,217	72,868	12.36	5,895
2008	120,791.12	16,601	66,280	48,472	12.83	3,778
2009	1,037,545.12	108,423	432,881	552,787	13.35	41,407
2010	265,053.85	18,130	72,384	179,417	13.92	12,889
2011	413,119.69	10,726	42,824	349,640	14.59	23,964
	3,035,348.40	581,499	1,632,861	1,250,720		91,928
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.6 3.03



AVISTA CORPORATION  
ELECTRIC TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 396.30 POWER OPERATED EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L4						
NET SALVAGE PERCENT.. +10						
1980	28,848.47	25,964	25,964			
1982	8,048.67	7,244	7,244			
1983	107,119.31	96,407	96,407			
1984	12,139.02	10,925	10,925			
1985	21,906.06	19,715	19,715			
1986	106,824.34	94,780	96,142			
1987	2,104.00	1,843	1,885	9	0.32	9
1991	98,271.90	82,327	84,204	4,241	0.83	4,241
1992	184,184.04	152,228	155,699	10,067	0.98	10,067
1993	174,899.62	142,325	145,571	11,839	1.15	10,295
1994	334,210.32	267,453	273,552	27,237	1.33	20,479
1995	50,753.96	39,855	40,764	4,915	1.53	3,212
1996	41,595.96	32,008	32,738	4,698	1.74	2,700
1997	553,625.46	416,882	426,388	71,875	1.96	36,671
1999	347,473.21	253,048	258,818	53,908	2.29	23,541
2000	239,256.86	171,188	175,092	40,239	2.46	16,357
2004	53,540.40	29,032	29,694	18,492	4.77	3,877
2005	667,412.12	319,359	326,641	274,030	5.62	48,760
2006	218,472.99	89,465	91,505	105,121	6.54	16,074
2007	544,195.84	183,260	187,439	302,337	7.51	40,258
2008	104,106.80	27,328	27,951	65,745	8.50	7,735
2009	2,269,367.90	425,500	435,203	1,607,228	9.50	169,182
2010	2,086,411.66	234,721	240,074	1,637,696	10.50	155,971
2011	95,020.67	3,564	3,645	81,874	11.50	7,119
	8,349,789.58	3,126,421	3,193,260	4,321,551		576,548

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5 , 6.90

AVISTA CORPORATION  
ELECTRIC TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 396.40 POWER OPERATED EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. +15						
1977	84,471.67	70,413	40,328	31,473	0.29	31,473
1979	1,146.08	932	534	440	0.65	440
1981	7,579.03	6,000	3,436	3,006	1.03	2,918
1982	69,493.09	54,225	31,057	28,012	1.23	22,774
1984	297,337.35	224,936	128,830	123,907	1.65	75,095
1985	278,256.23	207,031	118,575	117,943	1.87	63,071
1986	695,832.60	509,050	291,553	299,905	2.09	143,495
1987	296,664.85	213,163	122,087	130,078	2.32	56,068
1988	331,410.75	233,436	133,698	148,001	2.57	57,588
1989	378,688.50	261,371	149,698	172,187	2.82	61,059
1992	299,143.74	193,417	110,778	143,494	3.59	39,970
1993	368,463.78	233,226	133,578	179,616	3.83	46,897
1994	58,321.23	36,155	20,707	28,866	4.06	7,110
1995	722,670.88	440,229	252,137	362,133	4.25	85,208
1996	834,227.20	500,145	286,453	422,640	4.42	95,620
1997	406,920.64	240,042	137,482	208,401	4.59	45,403
1998	35,621.76	20,630	11,816	18,462	4.78	3,862
1999	1,067,078.37	602,259	344,938	562,079	5.04	111,524
2000	213,788.00	116,542	66,748	114,972	5.38	21,370
2003	1,391,325.95	622,062	356,280	826,347	7.11	116,223
2004	211,215.90	85,099	48,740	130,794	7.89	16,577
2005	192,766.92	68,380	39,164	124,688	8.74	14,266
2006	1,064,089.54	323,802	185,454	719,022	9.63	74,665
2007	428,295.47	107,759	61,718	302,333	10.56	28,630
2008	2,330,399.05	459,555	263,205	1,717,634	11.52	149,100
2009	2,240,828.20	317,457	181,820	1,722,884	12.50	137,831
2010	9,081,630.87	771,939	442,121	7,277,265	13.50	539,057
	23,387,667.65	6,919,255	3,962,935	15,916,583		2,047,294
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.8 8.75

AVISTA CORPORATION  
ELECTRIC TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 396.50 POWER OPERATED EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L0.						
NET SALVAGE PERCENT.. +5						
1972	4,975.12	3,655	4,726			
1976	20,985.77	14,554	19,936			
1977	24,842.77	16,961	23,601			
1979	31,309.64	20,682	29,062	682	4.57	149
1980	61,269.92	39,736	55,835	2,371	4.76	498
1984	1.00	1	1			
1985	21,943.29	12,869	18,083	2,763	5.74	481
1986	26,139.04	14,966	21,030	3,802	5.96	638
1987	19,337.70	10,802	15,179	3,192	6.18	517
1991	63,117.62	31,500	44,263	15,699	7.12	2,205
1995	71,586.63	30,921	43,449	24,558	8.18	3,002
2000	129,016.81	43,225	60,738	61,828	9.71	6,367
2002	339,257.20	98,838	138,883	183,411	10.40	17,636
2005	139,965.43	30,848	43,346	89,621	11.52	7,780
2006	35,595.45	6,921	9,725	24,091	11.93	2,019
2007	82,720.23	13,831	19,435	59,149	12.36	4,786
2008	307,465.22	42,257	59,378	232,714	12.83	18,138
2009	84,268.93	8,806	12,374	67,681	13.35	5,070
2010	772,882.42	52,865	74,283	659,955	13.92	47,411
2011	529,263.63	13,742	19,310	483,490	14.59	33,138
	2,765,943.82	507,980	712,637	1,915,010		149,835
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.8 5.42

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GAS PLANT  
WASHINGTON AND IDAHO

AVISTA CORPORATION  
 GAS (WA and ID) TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-R2						
NET SALVAGE PERCENT.. +10						
1990	13,192.11	11,873	11,873			
1991	21,954.40	19,759	19,759			
1992	38,694.00	34,825	34,825			
1993	54,180.61	48,519	15,913	32,850	0.05	32,850
1995	52,211.53	44,406	14,564	32,426	0.55	32,426
1996	5,806.97	4,787	1,570	3,656	0.84	3,656
1997	49,679.24	39,659	13,007	31,704	1.13	28,057
1999	85,485.09	63,473	20,818	56,119	1.75	32,068
2000	231,994.87	164,531	53,963	154,832	2.12	73,034
2001	24,844.93	16,681	5,471	16,889	2.54	6,649
2004	78,262.65	41,276	13,538	56,898	4.14	13,743
2005	234,852.90	110,123	36,119	175,249	4.79	36,586
2006	347,341.64	141,299	46,344	266,263	5.48	48,588
2008	96,623.12	26,088	8,556	78,405	7.00	11,201
2009	182,350.95	35,777	11,734	152,382	7.82	19,486
2010	238,500.85	28,549	9,364	205,287	8.67	23,678
2011	1,100,944.93	44,588	14,624	976,226	9.55	102,223
	2,856,920.79	876,213	332,042	2,239,187		464,245
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.8 16.25

AVISTA CORPORATION  
 GAS (WA and ID) TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L4						
NET SALVAGE PERCENT.. +10						
1990	9,463.91	8,028	1,654	6,864	0.69	6,864
1996	32,237.89	24,807	5,111	23,903	1.74	13,737
1997	192,535.15	144,980	29,872	143,410	1.96	73,168
2000	23,975.20	17,154	3,534	18,044	2.46	7,335
2004	130,742.41	70,895	14,607	103,061	4.77	21,606
2005	6,308.62	3,019	622	5,056	5.62	900
2006	278,731.78	114,141	23,518	227,341	6.54	34,762
2007	55,234.03	18,600	3,832	45,879	7.51	6,109
2008	228,304.95	59,931	12,349	193,125	8.50	22,721
2009	374,469.35	70,212	14,467	322,555	9.50	33,953
2010	1,007,105.36	113,299	23,345	883,050	10.50	84,100
2011	135,169.88	5,069	1,044	120,609	11.50	10,488
	2,474,278.53	650,135	133,955	2,092,896		315,743
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.6 12.76

AVISTA CORPORATION  
 GAS (WA and ID) TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. +15						
2006	101,711.45	30,951	20,373	66,082	9.63	6,862
	101,711.45	30,951	20,373	66,082		6,862
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.6	6.75

AVISTA CORPORATION  
 GAS (WA and ID) TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L0						
NET SALVAGE PERCENT.. +5						
1979	10,294.62	6,800	9,780			
1990	18,943.72	9,754	17,997			
1991	9,574.04	4,778	8,836	259	7.12	36
1992	27,829.75	13,448	24,871	1,567	7.37	213
1993	5,272.80	2,458	4,546	463	7.64	61
1994	6,880.67	3,094	5,722	815	7.90	103
1995	9,467.40	4,089	7,562	1,432	8.18	175
1996	4,978.68	2,059	3,808	922	8.47	109
1997	13,310.34	5,260	9,728	2,917	8.76	333
1998	2,910.54	1,093	2,021	744	9.07	82
2006	110,113.53	21,410	39,595	65,013	11.93	5,450
2007	10,038.00	1,678	3,103	6,433	12.36	520
2008	146,301.02	20,107	37,186	101,800	12.83	7,935
2009	37,116.75	3,879	7,174	28,087	13.35	2,104
2010	40,193.35	2,749	5,084	33,100	13.92	2,378
2011	43,564.92	1,131	2,091	39,296	14.59	2,693
	496,790.13	103,787	189,104	282,847		22,192

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.7 4.47



AVISTA CORPORATION  
 GAS (WA and ID) TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 396.40 POWER OPERATED EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. +15						
1978	158,711.24	130,678	85,451	49,454	0.47	49,454
1986	68,032.29	49,770	32,545	25,282	2.09	12,097
1987	107,340.79	77,128	50,434	40,806	2.32	17,589
1989	264,725.79	182,714	119,477	105,540	2.82	37,426
1991	307,580.12	203,403	133,006	128,437	3.33	38,570
1992	97,412.00	62,984	41,185	41,615	3.59	11,592
1994	91,365.67	56,640	37,037	40,624	4.06	10,006
2002	319,867.31	155,519	101,694	170,193	6.42	26,510
2005	123,603.78	43,846	28,671	76,392	8.74	8,741
2010	744,251.60	63,261	41,367	591,247	13.50	43,796
	2,282,890.59	1,025,943	670,867	1,269,590		255,781
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0						11.20

AVISTA CORPORATION  
 GAS (WA and ID) TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 396.50 POWER OPERATED EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L0						
NET SALVAGE PERCENT.. +5						
1990	16,406.04	8,447	11,743	3,843	6.87	559
1993	47,955.06	22,354	31,077	14,480	7.64	1,895
1994	41,442.73	18,635	25,907	13,464	7.90	1,704
1995	47,790.59	20,643	28,699	16,702	8.18	2,042
1999	17,020.88	6,048	8,408	7,762	9.39	827
2000	10,792.97	3,616	5,027	5,226	9.71	538
2004	114,746.67	28,124	39,099	69,910	11.13	6,281
2005	143,490.69	31,625	43,967	92,349	11.52	8,016
2006	91,891.20	17,867	24,839	62,458	11.93	5,235
2007	82,654.83	13,820	19,213	59,309	12.36	4,798
2010	171,647.49	11,741	16,323	146,742	13.92	10,542
2011	324,937.58	8,437	11,730	296,961	14.59	20,354
	1,110,776.73	191,357	266,032	789,206		62,791
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.6 5.65

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GAS PLANT - OREGON

AVISTA CORPORATION  
GAS (OR) TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-R2						
NET SALVAGE PERCENT.. +10						
1995	12,222.05	10,395	10,675	325	0.55	325
1997	177,208.04	141,465	145,272	14,215	1.13	12,580
1998	101,709.30	78,448	80,559	10,979	1.43	7,678
1999	68,126.81	50,584	51,945	9,369	1.75	5,354
2000	71,535.39	50,733	52,098	12,284	2.12	5,794
2001	49,271.85	33,081	33,971	10,374	2.54	4,084
2002	374.36	236	242	95	3.01	32
2004	78,699.38	41,506	42,623	28,206	4.14	6,813
2006	319,464.66	129,958	133,455	154,063	5.48	28,114
2008	113,199.74	30,564	31,386	70,494	7.00	10,071
2009	59,478.49	11,670	11,984	41,547	7.82	5,313
2010	162,243.09	19,420	19,943	126,076	8.67	14,542
2011	408,217.56	16,533	16,978	350,418	9.55	36,693
	1,621,750.72	614,593	631,131	828,445		137,393
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0						8.47

AVISTA CORPORATION  
 GAS (OR) TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L4						
NET SALVAGE PERCENT.. +10						
1993	54,292.19	44,180	41,134	7,729	1.15	6,721
1994	88,619.08	70,918	66,028	13,729	1.33	10,323
2006	118,570.05	48,554	45,206	61,507	6.54	9,405
2008	280,525.06	73,639	68,561	183,912	8.50	21,637
2009	50,697.03	9,506	8,851	36,776	9.50	3,871
2011	64,553.84	2,421	2,254	55,844	11.50	4,856
	657,257.25	249,218	232,034	359,498		56,813
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.3 8.64

AVISTA CORPORATION  
 GAS (OR) TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. +15						
1992	92,388.86	59,736	78,531			
	92,388.86	59,736	78,531			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

AVISTA CORPORATION  
 GAS (OR) TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L0						
NET SALVAGE PERCENT.. +5						
2006	18,343.04	3,567	14,504	2,922	11.93	245
2010	13,789.03	943	3,834	9,266	13.92	666
	32,132.07	4,510	18,338	12,187		911
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.4 2.84

AVISTA CORPORATION  
 GAS (OR) TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 396.50 POWER OPERATED EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L0						
NET SALVAGE PERCENT.. +5						
1994	5,315.22	2,390	4,293	756	7.90	96
2006	38,518.73	7,489	13,450	23,143	11.93	1,940
	43,833.95	9,879	17,743	23,899		2,036
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.7	4.64



III-56

COMMON PLANT

AVISTA CORPORATION  
COMMON TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 6-L3						
NET SALVAGE PERCENT.. +5						
2009	94,532.19	36,221	11,401	78,405	3.58	21,901
2011	39,869.75	3,156	993	36,883	5.50	6,706
	134,401.94	39,377	12,394	115,288		28,607
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.0						21.28

AVISTA CORPORATION  
COMMON TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-R2						
NET SALVAGE PERCENT.. +10						
1980	5,403.54	4,863	4,863			
1981	10,996.20	9,897	9,897			
1982	9,005.78	8,105	8,105			
1983	8,914.04	8,023	8,023			
1984	9,869.90	8,883	8,883			
1985	9,837.29	8,854	8,854			
1986	10,350.84	9,316	9,316			
1990	6,856.53	6,171	6,171			
1991	20,842.96	18,759	18,759			
1992	23,404.29	21,064	21,064			
1993	52,846.67	47,324	16,255	31,307	0.05	31,307
1994	20,882.03	18,268	6,275	12,519	0.28	12,519
1995	27,075.53	23,028	7,910	16,458	0.55	16,458
1997	57,462.30	45,872	15,756	35,960	1.13	31,823
1998	88,851.56	68,531	23,538	56,428	1.43	39,460
1999	1,622.99	1,205	414	1,047	1.75	598
2000	120,511.14	85,467	29,356	79,104	2.12	37,313
2001	124,532.45	83,611	28,718	83,361	2.54	32,819
2003	43,770.49	25,409	8,727	30,666	3.55	8,638
2006	146,809.69	59,722	20,513	111,616	5.48	20,368
2007	23,360.24	7,947	2,730	18,294	6.22	2,941
2008	43,216.66	11,668	4,008	34,887	7.00	4,984
2009	400,960.18	78,668	27,020	333,844	7.82	42,691
2010	709,680.76	84,949	29,177	609,536	8.67	70,304
2011	471,124.33	19,081	6,554	417,458	9.55	43,713
	2,448,188.39	764,685	330,886	1,872,484		395,936

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.7 16.17

AVISTA CORPORATION  
COMMON TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L4						
NET SALVAGE PERCENT.. +10						
1975	2,895.92	2,606	2,606			
1986	56,585.45	50,205	14,860	36,067	0.17	36,067
1990	13,348.71	11,323	3,351	8,663	0.69	8,663
1991	22,682.60	19,002	5,624	14,790	0.83	14,790
1992	22,317.03	18,445	5,459	14,626	0.98	14,626
1994	11,144.64	8,919	2,640	7,390	1.33	5,556
1997	14,986.99	11,285	3,340	10,148	1.96	5,178
1999	20,480.65	14,915	4,415	14,018	2.29	6,121
2000	8,592.99	6,148	1,820	5,914	2.46	2,404
2005	42,606.12	20,387	6,034	32,312	5.62	5,749
2006	116,501.39	47,707	14,121	90,730	6.54	13,873
2008	39,376.32	10,336	3,059	32,380	8.50	3,809
2009	59,345.33	11,127	3,293	50,118	9.50	5,276
2010	368,296.30	41,433	12,264	319,203	10.50	30,400
	799,160.44	273,838	82,886	636,358		152,512

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.2    19.08

AVISTA CORPORATION  
COMMON TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. +15						
2004	4,882.01	1,967	992	3,158	7.89	400
2010	120,321.54	10,227	5,160	97,113	13.50	7,194
	125,203.55	12,194	6,152	100,271		7,594
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.2 6.07

AVISTA CORPORATION  
COMMON TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L0						
NET SALVAGE PERCENT.. +5						
1968	1,639.72	1,267	1,446	112	2.80	40
1971	1,227.50	914	1,043	123	3.24	38
1977	1,050.95	718	819	179	4.22	42
1979	7,170.14	4,736	5,405	1,407	4.57	308
1980	27,848.61	18,061	20,611	5,845	4.76	1,228
1981	4,060.58	2,587	2,952	906	4.94	183
1982	12,384.93	7,734	8,826	2,940	5.14	572
1984	9,647.63	5,780	6,596	2,569	5.54	464
1985	29,525.51	17,316	19,760	8,289	5.74	1,444
1988	19,571.72	10,660	12,165	6,428	6.40	1,004
1989	1,109.25	587	670	384	6.64	58
1990	7,136.83	3,675	4,194	2,586	6.87	376
1992	382.24	185	211	152	7.37	21
1993	33,842.88	15,775	18,002	14,149	7.64	1,852
1994	2,000.00	899	1,026	874	7.90	111
1995	2,676.05	1,156	1,319	1,223	8.18	150
1996	1,880.39	778	888	898	8.47	106
1997	4,162.13	1,645	1,877	2,077	8.76	237
1999	20,715.16	7,360	8,399	11,280	9.39	1,201
2002	9,055.52	2,638	3,010	5,593	10.40	538
2005	21,484.64	4,735	5,403	15,007	11.52	1,303
2006	75,611.55	14,702	16,777	55,054	11.93	4,615
2008	63,617.10	8,743	9,978	50,458	12.83	3,933
2009	5,031.64	526	600	4,180	13.35	313
2010	49,283.20	3,371	3,847	42,972	13.92	3,087
2011	21,887.28	568	648	20,145	14.59	1,381
	434,003.15	137,116	156,472	255,831		24,605

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.4 5.67

AVISTA CORPORATION  
COMMON TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 396.30 POWER OPERATED EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L4						
NET SALVAGE PERCENT.. +10						
1995	59,501.89	46,724	53,552			
	59,501.89	46,724	53,552			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

AVISTA CORPORATION  
COMMON TRANSPORTATION AND POWER OPERATED EQUIPMENT

ACCOUNT 396.50 POWER OPERATED EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L0						
NET SALVAGE PERCENT.. +5						
1958	3,503.28	3,000	3,328			
1980	10,587.37	6,866	10,058			
1981	41,789.30	26,625	39,078	622	4.94	126
1982	10,427.41	6,512	9,558	348	5.14	68
1984	45,392.01	27,196	39,916	3,206	5.54	579
1985	10,913.78	6,401	9,395	973	5.74	170
1986	36,367.74	20,822	30,561	3,988	5.96	669
1994	33,077.12	14,874	21,831	9,592	7.90	1,214
1995	57,695.72	24,921	36,577	18,234	8.18	2,229
1996	56,442.55	23,343	34,261	19,359	8.47	2,286
1997	947.00	374	549	351	8.76	40
1999	12,070.69	4,289	6,295	5,172	9.39	551
2000	51,974.17	17,413	25,558	23,817	9.71	2,453
2001	576,945.09	180,872	265,472	282,626	10.05	28,122
2007	119,111.71	19,915	29,230	83,926	12.36	6,790
2008	425,801.84	58,521	85,893	318,619	12.83	24,834
2009	67,934.94	7,099	10,420	54,118	13.35	4,054
2010	43,821.86	2,997	4,399	37,232	13.92	2,675
2011	142,158.36	3,691	5,417	129,633	14.59	8,885
	1,746,961.94	455,731	667,796	991,818		85,745

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.6 4.91