

Exhibit No. ____ (DCG-28)
Dockets UE-150204/UG-150205
Witness: David C. Gomez

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

**AVISTA CORPORATION dba AVISTA
UTILITIES,**

Respondent.

**DOCKETS UE-150204 and
UG-150205
(Consolidated)**

**EXHIBIT TO
TESTIMONY OF**

DAVID C. GOMEZ

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

*Dockets UE-140188 and UE-120436, Work papers of Elizabeth Andrews, Worksheets; WA
CapX for 2012 and WA CapX for 2013
(Provided on CD)*

July 27, 2015

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2012 Non-Revenue Plant Additions	<u>2012</u> in (000's)		2012 Vintage 12mo EOP Plant Additions	2012 Vintage 12mos AMA Plant Additions
<u>Functional Plant Categories</u>		<u>Allocation</u>		
<i>Thermal Plant - System Total</i>			10,326	3,542
- Washington Electric		65.240%	6,736	2,311
- Idaho Electric		34.760%	3,589	1,231
<i>Hydro Plant - System Total</i>			27,973	6,453
- Washington Electric		65.240%	18,249	4,210
- Idaho Electric		34.760%	9,723	2,243
<i>Other Production - System Total</i>			8,945	4,845
- Washington Electric		65.240%	5,836	3,161
- Idaho Electric		34.760%	3,109	1,684
<i>Electric Transmission-System Total</i>			25,974	7,749
- Washington Electric		65.240%	16,945	5,056
- Idaho Electric		34.760%	9,029	2,694
<i>Electric WA Distribution-Total</i>			28,619	10,995
<i>Electric ID Distribution-Total</i>			4,782	1,198

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2012 Non-Revenue Plant Additions	<u>2012</u> in (000's)		2012 Vintage 12mo EOP Plant Additions	2012 Vintage 12mos AMA Plant Additions
<u>Functional Plant Categories</u>		<u>Allocation</u>		
Electric AN Distribution-System Total (excluding ER 1006,2054,2055,2056,2059,2060,2204)			250	177
ER 2056 AN			106	53
ER 2204 AN			0	0
			<hr/>	
- Washington Electric		63.01%	225	145
- Idaho Electric		36.99%	132	85
		100.00%		
Electric AN Distribution-ER 1006			0	0
- Washington Electric		85.90%	0	0
- Idaho Electric		14.10%	0	0
		100.00%		
Electric AN Distribution-ER 2054			1,792	896
- Washington Electric		75.38%	1,351	675
- Idaho Electric		24.62%	441	221
		100.00%		
Electric AN Distribution-ER 2055			8,300	4,150
- Washington Electric		61.03%	5,065	2,533
- Idaho Electric		38.97%	3,235	1,617
		100.00%		
Electric AN Distribution-ER 2056			1,900	950
- Washington Electric		60.06%	1,141	571
- Idaho Electric		34.34%	652	326
AN		5.60%	106	53
		100.00%		

1	2	3	4	5
2012 Non-Revenue Plant Additions	<u>2012</u> in (000's)		2012 Vintage 12mo EOP Plant Additions	2012 Vintage 12mos AMA Plant Additions
<u>Functional Plant Categories</u>		<u>Allocation</u>		
Electric AN Distribution-ER 2059			2,200	1,100
- Washington Electric		53.91%	1,186	593
- Idaho Electric		46.09%	1,014	507
		100.00%		
Electric AN Distribution-ER 2060			13,025	6,513
- Washington Electric		72.55%	9,449	4,725
- Idaho Electric		27.46%	3,576	1,788
		100.00%		
Electric AN Distribution-ER 2204			0	0
- Washington Electric		13.21%	0	0
- Idaho Electric		52.23%	0	0
AN		34.56%	0	0
		100.00%		
Electric AN Distribution-ER 2535			3,562	1,781
- Washington Electric		42.25%	1,505	753
- Idaho Electric		57.75%	2,057	1,029
AN		0.00%	0	0
		100.00%		

1	2	3	4	5
2012 Non-Revenue Plant Additions	<u>2012</u> in (000's)		2012 Vintage 12mo EOP Plant Additions	2012 Vintage 12mos AMA Plant Additions
<u>Functional Plant Categories</u>		<u>Allocation</u>		
General Plant Common System Total			20,027	6,972
Electric		72.38%	14,496	5,047
Gas North		19.48%	3,901	1,358
Gas South		8.14%	1,630	568
- Washington Electric		67.03%	9,717	3,383
- Idaho Electric		32.97%	4,779	1,664
- Washington Gas		67.59%	2,636	918
- Idaho Gas		32.41%	1,264	440
- Oregon Gas	Gas South		1,630	568
Transportation Common System Total			11,293	7,288
Electric		72.38%	8,174	5,275
Gas North		19.48%	2,200	1,420
Gas South		8.14%	919	593
- Washington Electric		67.03%	5,479	3,536
- Idaho Electric		32.97%	2,695	1,739
- Washington Gas		67.59%	1,487	959
- Idaho Gas		32.41%	713	460
- Oregon Gas	Gas South		919	593

1	2	3	4	5
2012 Non-Revenue Plant Additions	<u>2012</u> in (000's)		2012 Vintage 12mo EOP Plant Additions	2012 Vintage 12mos AMA Plant Additions
<u>Functional Plant Categories</u>		<u>Allocation</u>		
Software AA Common Total			23,198	9,001
Electric		72.38%	16,791	6,515
Gas North		19.48%	4,518	1,753
Gas South		8.14%	1,888	733
- Washington Electric		67.03%	11,255	4,367
- Idaho Electric		32.97%	5,536	2,148
- Washington Gas		67.59%	3,054	1,185
- Idaho Gas		32.41%	1,465	568
- Oregon Gas	Gas South		1,888	733
Software AN Common Total			16,360	5,051
Electric		79.08%	11,842	3,656
Gas North		20.93%	3,186	984
Gas South		0.00%	1,332	411
- Washington Electric		67.03%	7,937	2,451
- Idaho Electric		32.97%	3,904	1,205
- Washington Gas		67.59%	2,154	665
- Idaho Gas		32.41%	1,033	319
- Oregon Gas	Gas South		1,332	411
Gas UG/Production			630	315
- Washington Gas		50.000%	315	158
- Idaho Gas		25.000%	158	79
- Oregon Gas		25.000%	158	79
		100.000%		

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2012 Non-Revenue Plant Additions	<u>2012</u> in (000's)		2012 Vintage 12mo EOP Plant Additions	2012 Vintage 12mos AMA Plant Additions
<u>Functional Plant Categories</u>		<u>Allocation</u>		
Gas WA Distribution Total			291	146
Gas ID Distribution Total			4,345	224
Gas OR Distribution Total			2,863	286
Gas AA Distribution ER 3000			975	488
- Washington Gas		18.74%	183	91
- Idaho Gas		11.87%	116	58
- Oregon Gas		69.39%	677	338
		100.00%		
Gas AA Distribution: ER 3001			800	400
- Washington Gas		14.18%	113	57
- Idaho Gas		1.96%	16	8
- Oregon Gas		83.86%	671	335
		100.00%		
Gas AA Distribution: ER 3002			400	200
- Washington Gas		38.17%	153	76
- Idaho Gas		19.03%	76	38
- Oregon Gas		42.80%	171	86
		100.00%		
Gas AA Distribution: ER 3003			2,200	1,100
- Washington Gas		27.05%	595	298
- Idaho Gas		19.62%	432	216
- Oregon Gas		53.33%	1,173	587
		100.00%		

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2012 Non-Revenue Plant Additions	<u>2012</u> in (000's)		2012 Vintage 12mo EOP Plant Additions	2012 Vintage 12mos AMA Plant Additions
<u>Functional Plant Categories</u>		<u>Allocation</u>		
Gas AA Distribution: ER 3004			1,000	500
- Washington Gas		63.17%	632	316
- Idaho Gas		17.87%	179	89
- Oregon Gas		18.96%	190	95
		100.00%		
Gas AA Distribution: ER 3005			3,823	1,911
- Washington Gas		36.60%	1,399	700
- Idaho Gas		26.38%	1,009	504
- Oregon Gas		37.02%	1,415	708
		100.00%		
Gas AA Distribution: ER 3006			500	250
- Washington Gas		22.12%	111	55
- Idaho Gas		0.80%	4	2
- Oregon Gas		77.08%	385	193
		100.00%		
Gas AA Distribution: ER 3007			1,700	850
- Washington Gas		70.59%	1,200	600
- Idaho Gas		14.71%	250	125
- Oregon Gas		14.71%	250	125
		100.00%		
Gas AA Distribution: ER 3008			5,000	2,500
- Washington Gas		70.00%	3,500	1,750
- Idaho Gas		0.00%	0	0
- Oregon Gas		30.00%	1,500	750
		100.00%		

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2012 Non-Revenue Plant Additions	2012 in (000's)		2012 Vintage 12mo EOP Plant Additions	2012 Vintage 12mos AMA Plant Additions
Functional Plant Categories		Allocation		
Gas AN Distribution Total			650	226
- Washington Gas		63.01%	410	142
- Idaho Gas		36.99%	240	84
		100.00%		

2012 Non-Revenue Plant Additions on an Allocated Basis:				
Washington Electric Totals			130,697	49,462
Intangible Plant			19,192	6,818
Production Plant			30,822	9,681
Transmission Plant			16,945	5,056
Distribution Plant			48,542	20,989
General Plant			15,196	6,919
Check Total			130,697	49,462
Idaho Electric Totals			58,255	21,380
Intangible Plant			9,441	3,353
Production Plant			16,422	5,158
Transmission Plant			9,029	2,694
Distribution Plant			15,889	6,771
General Plant			7,475	3,403
Check Total			58,255	21,380
Washington Gas Totals			18,232	8,115
Intangible Plant			5,207	1,850
Underground Storage Plant			315	158
Distribution Plant			8,586	4,231
General Plant			4,123	1,877
Check Total			18,232	8,115

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2012 Non-Revenue Plant Additions	<u>2012</u> in (000's)	<u>Allocation</u>	2012 Vintage 12mo EOP Plant Additions	2012 Vintage 12mos AMA Plant Additions
<u>Functional Plant Categories</u>				
Idaho Gas Totals			11,298	3,214
			2,497	887
Intangible Plant			158	79
Underground Storage Plant			6,666	1,348
Distribution Plant			1,977	900
General Plant			11,298	3,214
	Check Total			
Oregon Gas Totals			15,222	5,885
			3,220	1,144
Intangible Plant			158	79
Underground Storage Plant			9,295	3,502
Distribution Plant			2,549	1,161
General Plant			15,222	5,885
	Check Total			
	<u>Grand Total</u>		233,703	88,056

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2013 Non-Revenue Plant Additions	<u>2013</u> in (000's)		2013 Vintage 12mo EOP Plant Additions	2013 Vintage 12mos AMA Plant Additions
<u>Functional Plant Categories</u>		<u>Allocation</u>		
<i>Thermal Plant - System Total</i>			11,467	779
- Washington Electric		65.160%	7,472	508
- Idaho Electric		34.840%	3,995	271
<i>Hydro Plant - System Total</i>			9,441	1,585
- Washington Electric		65.160%	6,151	1,033
- Idaho Electric		34.840%	3,289	552
<i>Other Production - System Total</i>			917	267
- Washington Electric		65.160%	598	174
- Idaho Electric		34.840%	319	93
<i>Electric Transmission-System Total</i>			33,604	7,180
- Washington Electric		65.160%	21,896	4,678
- Idaho Electric		34.840%	11,708	2,501
<i>Electric WA Distribution-Total</i>			14,595	6,290
<i>Electric ID Distribution-Total</i>			8,877	3,156

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2013 Non-Revenue Plant Additions	<u>2013</u> in (000's)		2013 Vintage 12mo EOP Plant Additions	2013 Vintage 12mos AMA Plant Additions
<u>Functional Plant Categories</u>		<u>Allocation</u>		
Electric AN Distribution-System Total (excluding ER 1006,2054,2055,2056,2059,2060,2204)			250	104
ER 2056 AN			123	62
ER 2204 AN			0	0
			<hr/>	
- Washington Electric		61.59%	230	102
- Idaho Electric		38.41%	143	64
		100.00%		
Electric AN Distribution-ER 1006			2,100	960
- Washington Electric		16.66%	350	160
- Idaho Electric		83.34%	1,750	800
		100.00%		
Electric AN Distribution-ER 2054			0	0
- Washington Electric		75.38%	0	0
- Idaho Electric		24.62%	0	0
		100.00%		
Electric AN Distribution-ER 2055			8,300	4,150
- Washington Electric		61.03%	5,065	2,533
- Idaho Electric		38.97%	3,235	1,617
		100.00%		
Electric AN Distribution-ER 2056			2,200	1,100
- Washington Electric		60.06%	1,321	661
- Idaho Electric		34.34%	755	378
AN		5.60%	123	62
		100.00%		

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2013 Non-Revenue Plant Additions	<u>2013</u> in (000's)		2013 Vintage 12mo EOP Plant Additions	2013 Vintage 12mos AMA Plant Additions
<u>Functional Plant Categories</u>		<u>Allocation</u>		
Electric AN Distribution-ER 2059			2,250	1,125
- Washington Electric		53.91%	1,213	606
- Idaho Electric		46.09%	1,037	519
		100.00%		
Electric AN Distribution-ER 2060			12,016	6,008
- Washington Electric		67.68%	8,133	4,067
- Idaho Electric		32.32%	3,883	1,942
		100.00%		
Electric AN Distribution-ER 2204			0	0
- Washington Electric		13.21%	0	0
- Idaho Electric		52.23%	0	0
AN		34.56%	0	0
		100.00%		
Electric AN Distribution-ER 2535			3,345	1,673
- Washington Electric		55.96%	1,872	936
- Idaho Electric		44.04%	1,473	737
AN		0.00%	0	0
		100.00%		

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2013 Non-Revenue Plant Additions	<u>2013</u> in (000's)		2013 Vintage 12mo EOP Plant Additions	2013 Vintage 12mos AMA Plant Additions
<u>Functional Plant Categories</u>		<u>Allocation</u>		
General Plant Common System Total			22,250	9,586
Electric		72.19%	16,063	6,920
Gas North		19.44%	4,325	1,863
Gas South		8.37%	1,862	802
- Washington Electric		66.39%	10,664	4,594
- Idaho Electric		33.61%	5,399	2,326
- Washington Gas		68.52%	2,963	1,277
- Idaho Gas		31.48%	1,362	587
- Oregon Gas		Gas South	1,862	802
Transportation Common System Total			6,639	3,320
Electric		72.19%	4,793	2,396
Gas North		19.44%	1,290	645
Gas South		8.37%	556	278
- Washington Electric		66.39%	3,182	1,591
- Idaho Electric		33.61%	1,611	805
- Washington Gas		68.52%	884	442
- Idaho Gas		31.48%	406	203
- Oregon Gas		Gas South	556	278

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2013 Non-Revenue Plant Additions	<u>2013</u> in (000's)		2013 Vintage 12mo EOP Plant Additions	2013 Vintage 12mos AMA Plant Additions
<u>Functional Plant Categories</u>		<u>Allocation</u>		
Software Common Total			21,258	8,676
Electric		72.19%	15,347	6,264
Gas North		19.44%	4,132	1,686
Gas South		8.37%	1,779	726
- Washington Electric		66.39%	10,189	4,158
- Idaho Electric		33.61%	5,158	2,105
- Washington Gas		68.52%	2,831	1,155
- Idaho Gas		31.48%	1,301	531
- Oregon Gas	Gas South		1,779	726
Gas UG/Production			1,000	500
- Washington Gas		50.000%	500	250
- Idaho Gas		25.000%	250	125
- Oregon Gas		25.000%	250	125
		100.000%		
Gas WA Distribution Total			324	162
Gas ID Distribution Total			2,206	140
Gas OR Distribution Total			404	202

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2013 Non-Revenue Plant Additions	<u>2013</u> in (000's)		2013 Vintage 12mo EOP Plant Additions	2013 Vintage 12mos AMA Plant Additions
<u>Functional Plant Categories</u>		<u>Allocation</u>		
Gas AA Distribution ER 3000			800	400
- Washington Gas		27.37%	219	109
- Idaho Gas		7.90%	63	32
- Oregon Gas		64.73%	518	259
		100.00%		
Gas AA Distribution: ER 3001			800	400
- Washington Gas		8.23%	66	33
- Idaho Gas		3.28%	26	13
- Oregon Gas		88.49%	708	354
		100.00%		
Gas AA Distribution: ER 3002			400	200
- Washington Gas		33.34%	133	67
- Idaho Gas		18.10%	72	36
- Oregon Gas		48.56%	194	97
		100.00%		
Gas AA Distribution: ER 3003			2,250	1,125
- Washington Gas		30.92%	696	348
- Idaho Gas		16.12%	363	181
- Oregon Gas		52.96%	1,192	596
		100.00%		
Gas AA Distribution: ER 3004			500	250
- Washington Gas		64.77%	324	162
- Idaho Gas		16.93%	85	42
- Oregon Gas		18.30%	92	46
		100.00%		

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2013 Non-Revenue Plant Additions	<u>2013</u> in (000's)		2013 Vintage 12mo EOP Plant Additions	2013 Vintage 12mos AMA Plant Additions
<u>Functional Plant Categories</u>		<u>Allocation</u>		
Gas AA Distribution: ER 3005			3,950	1,975
- Washington Gas		36.84%	1,455	728
- Idaho Gas		26.14%	1,032	516
- Oregon Gas		37.02%	1,462	731
		100.00%		
Gas AA Distribution: ER 3006			500	250
- Washington Gas		19.65%	98	49
- Idaho Gas		0.18%	1	0
- Oregon Gas		80.17%	401	200
		100.00%		
Gas AA Distribution: ER 3007			2,818	1,409
- Washington Gas		70.96%	2,000	1,000
- Idaho Gas		14.19%	400	200
- Oregon Gas		14.84%	418	209
		100.00%		
Gas AA Distribution: ER 3008			8,250	4,125
- Washington Gas		51.52%	4,250	2,125
- Idaho Gas		0.00%	0	0
- Oregon Gas		48.48%	4,000	2,000
		100.00%		
Gas AN Distribution Total			0	0
- Washington Gas		65.12%	0	0
- Idaho Gas		34.88%	0	0
		100.00%		

1	2	3	4	5
2013 Non-Revenue Plant Additions	<u>2013</u> in (000's)	<u>Allocation</u>	2013 Vintage 12mo EOP Plant Additions	2013 Vintage 12mos AMA Plant Additions
<u>Functional Plant Categories</u>				
<i>2009 Non-Revenue Plant Additions on an Allocated Basis:</i>				
<i>Washington Electric Totals</i>			92,932	32,091
Intangible Plant			10,189	4,158
Production Plant			14,221	1,715
Transmission Plant			21,896	4,678
Distribution Plant			32,779	15,354
General Plant			13,846	6,185
	Check Total		92,932	32,091
<i>Idaho Electric Totals</i>			52,633	17,866
Intangible Plant			5,158	2,105
Production Plant			7,604	917
Transmission Plant			11,708	2,501
Distribution Plant			21,154	9,211
General Plant			7,010	3,131
	Check Total		52,633	17,866
<i>Washington Gas Totals</i>			16,744	7,907
Intangible Plant			2,831	1,155
Underground Storage Plant			500	250
Distribution Plant			9,565	4,783
General Plant			3,847	1,719
	Check Total		16,744	7,907
<i>Idaho Gas Totals</i>			7,568	2,607
Intangible Plant			1,301	531
Underground Storage Plant			250	125
Distribution Plant			4,249	1,161
General Plant			1,768	790
	Check Total		7,568	2,607

1 2013 Non-Revenue Plant Additions	2 <u>2013</u> in (000's)	3 <u>Allocation</u>	4 2013 Vintage 12mo EOP Plant Additions	5 2013 Vintage 12mos AMA Plant Additions
<u>Functional Plant Categories</u>				

1	2	3	4	5
2013 Non-Revenue Plant Additions	<u>2013</u> in (000's)	<u>Allocation</u>	2013 Vintage 12mo EOP Plant <u>Additions</u>	2013 Vintage 12mos AMA Plant <u>Additions</u>
<u>Functional Plant Categories</u>				
Oregon Gas Totals			13,835	6,626
			1,779	726
			250	125
			9,388	4,694
			2,418	1,080
	Check Total		<u>13,835</u>	<u>6,626</u>
	<u>Grand Total</u>		<u>183,712</u>	<u>67,096</u>