

# Public Counsel Workpaper Index

WUTC v. Avista Corp.

General Rate Case 2022

Dockets UE-220053, UG-220054, and UE-210854 (*Consolidated*)

## Sebastian Coppola on behalf of Public Counsel

Workpaper No.	Folder / File Name	Contents/Description	Cross-Reference
SC-WP1	220053-54_SC WP-1_Tables 1 & 2_ Exhibit SC-43 Revenue Requirement with PC Adjustments at PC Cost of Capital.xlsx	Public Counsel Summary Adjustments to Avista Filed Revenue Requirement	Exhibit SC-1CT at 11:1 & 13:1
SC-WP2	220053-54_SC WP-2_Tables 3 & 4 Cost of Capital.xlsx	Table 3 - Company Capital Structure & Cost of Capital; Table 4 - Public Counsel Capital Structure & Cost of Capital	Exhibit SC-1CT at 15 fn.19 & 15:9–16:1
SC WP3	220053-54_SC WP-3_Tables 5 & 6_ Exhibit SC-14 & 15 Pension & OPEB Expense Adjustments.xlsx	Public Counsel Pension and OPEB Expense Adjustments	Exhibit SC-1CT at 32:1–9; SC-14 & 15
SC-WP4	220053-54_SC WP-4_Table 7_ Exhibit SC-18 PC Misc O&M Adjustments Summary.xlsx	Public Counsel Miscellaneous O&M Expense Adjustments	Exhibits SC-1CT at 36:1; SC-18
SC-WP5	220053-54_SC WP-5_Tables 8 and 9 for Capital Additions.xlsx	Table 8 - Avista - WA Capital Additions Transfers to Plant; Table 9 - Customer Systems Projects WA Capital Addition Reductions	Exhibits SC-1CT at 42:2 & 57:9–13
SC-WP6	220053-54_SC WP-6_Table 10_ Exhibit SC-30 Distribution System Enhancements Adjustments.xlsx	Adjustments to Distribution System Enhancements Program Capital Additions for 2022-2024	Exhibits SC-1CT at 60:1; SC-30; Workpaper SC-WP17
SC-WP7	220053-54_SC WP-7_Table 11_ Exhibit SC-31 Electric Relocations & Replac. Adjustments.xlsx	Adjustments to Electric Relocation and Replacement Program Capital Additions for 2022-2024; Table 11 - Capital Additions for Electric Relocations	Exhibits SC-1CT at 63:1 SC-31; Workpaper SC-WP17

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SC-WP8	220053-54_SC WP-8_Tables 12 & 13_Exhibit SC-32 Energy and Resources Modernization Programs Cap Adds Adjustments.xlsx	Adjustments to Energy Delivery and Energy Resources Modernization Programs Capital Additions for 2022-2024; Table 12 Energy Delivery Modernization Capital Adjustments; Table 13 Energy Resources Modernization Capital Adjustments	Exhibits SC-1CT at 67:12, & 68:1; SC-32; Workpaper SC-WP17
SC-WP9	220053-54_SC WP-9_Table 14_Exhibit SC-33 Gas Aldyl-A Pipe Replacement - Adjustments.xlsx	Gas Aldyl-A Pipe Replacement Program. Adjustments to Capital Additions for 2022-2024; Table 14 - Capital Addition Adjustments for Aldyl-A Pipe Repl.	Exhibits SC-1CT at 71:18; SC-33; Workpaper SC-WP17
SC-WP10	220053-54_SC WP-10_Table 15_Exhibit SC-34 Gas PMC Program - Adjustments.xlsx	Gas Meter Changeout Program - Adjustments to Capital Additions for 2022-2023; Table 15 - Capital Addition Adjustments for Gas PMC.	Exhibits SC-1CT at 74:10; SC-34; Workpaper SC-WP17
SC-WP11	220053-54_SC WP-11_Tables 16 & 17_Exh SC-35 Distribution Station Capacity and Station Rebuilds Programs CapAdjusts.xlsx	New Distribution Station Capacity and Station Rebuilds Programs - Adjustments to Capital Additions for 2022-2024; Table 16 Distribution Station Capacity Capital Adjustments; Table 17 Distribution Station Rebuilds Capital Adjustments	Exhibits SC-1CT at 78:14-79:1; SC-35; Workpaper SC-WP17
SC-WP12	220053-54_SC WP-12_Table 18_Exhibit SC-36 Wildfire Plan Cap. Adjusts.xlsx	Wildfire Resiliency Plan - Adjustments to Capital Additions for 2023-2024; Table 18 Wildfire Resiliency Plan Capital Adjustments	Exhibits SC-1CT at 83:15; SC-36; Workpaper SC-WP17
SC-WP13	220053-54_SC WP-13_Table 19_Exhibit SC-37 Wood Pole Management Program - Cap Additions Adjustments.xlsx	Adjustments to Wood Pole Management Program Capital Additions for 2022-2024; Table 19 - Capital Additions for Wood Pole Management	Exhibit SC-1CT at 86:11; SC-37; Workpaper SC-WP17

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SC-WP14	220053-54_SC WP-14_Table 20_ Exhibit SC-38 Enterprise & Control Network Infra Programs-Cap Additions Adjustments.xlsx	Adjustments to Enterprise & Control Network Infrastructure Programs Capital Additions for 2022-2024; Table 20 - Capital Additions for Enterprise Network Infrastructure	Exhibits SC-1CT at 87:8–10 & 89:1; SC-9; SC-22 at 6–8; SC-38; Workpaper SC-WP17
SC-WP15	220053-54_SC WP-15_Table 21_ Exhibit SC-42 –O&M Offsets Removed for PC Capital Additions Adjustments.xlsx	Total O&M Offsets for PC Capital Adjustments, Percentage Disallowed, and O&M Offsets Removed; Table 21 Reversal of O&M Cost Offsets	Exhibits SC-1CT at 90:1–15; SC-42; Workpaper SC-WP17
SC-WP16	220053-54_SC WP-16_EIM Adjust 17.6 MM - New-AVA-Exh-EMA-2-01-21-22 WA Elec RR Model AMA 2023 Long.xlsx	(Tab ADJ DETAIL-INPUT) Revenue Requirement Impact of Public Counsel Increase of EIM Benefit by \$17.6 million	Exhibits SC 1CT at 91:4–6; SC-45
SC-WP17	220053-54_SC WP-17_New-AVA-Exh-JBB-2 1-21-22 w. PC Capital Disallow.xlsx	(Tab 2021-2024 TTP Detail) Public Counsel Capital Disallowances	Exhibit SC-24
SC-WP18	220053-54_SC WP-18_PC Adj WA Electric Rate Base & Rev Req Base Model.xlsx (WP-PC Additions Model – Electric)	WASHINGTON ELECTRIC - PC Capital Assets and Depreciation Expense, Rate Base & Rev Req. Reversed; WA - Electric PC Capital Additions Adjustments	Exhibits SC-39; SC-40
SC-WP19a	220053-54_SC WP-19a_Part 1 Price increases to slow in 2022_Fitch_Business Insurance.pdf	<i>Price Increases to Slow in 2022</i> (Fitch)	Exhibit SC-1CT at 21:8–9 & fn.30
SC-WP19b	220053-54_SC WP-19b_Part 2 Inflation Is Latest Driver of Rise in Business Insurance Costs - WSJ.pdf	<i>Inflation Is Latest Driver of Rise in Business Insurance Costs</i> (WSJ)	Exhibit SC-1CT at 21:8–9 & fn.30

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SC-WP20	220053-54_SC WP-20_PC Adj WA Gas Rate Base & Rev Req Base Model.xlsx (WP-PC Additions Model – Gas)	WASHINGTON GAS - PC Capital Assets and Depreciation Expense, Rate Base & Rev Req. Reversed; WA - Electric PC Capital Additions Adjustments	Exhibits SC-39; SC-41

Some of workpapers were developed using the Avista Utilities’ (the Company) exhibits, attachments, and/or models provided in the rate case filing or discovery. Sebastian Coppola modified only those portions of the Company attachments or exhibits or models that were necessary to quantify the recommended adjustments. Therefore, these workpapers may contain additional information that is not being sponsored or supported by Sebastian Coppola.