BEFORE THE

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION) DOCKETS UE-160228 and) UG-160229 (<i>Consolidated</i>)
Complainant,))
v. AVISTA CORPORATION d/b/a AVISTA UTILITIES) THE INDUSTRIAL CUSTOMERS OF NORTHWEST UTILITIES AND THE NORTHWEST INDUSTRIAL GAS USERS RESPONSE TO BENCH REQUEST NO. 1
Respondent.)

BENCH REQUEST NO. 1

1. Please re-file Bradley G. Mullins' exhibits, Exh. Nos. BGM-5 and BGM-6 along with the electronic worksheets supporting all calculations contained therein to reflect the proposed adjustments starting from actual per-books figure. Please provide supporting workpapers in electronic spreadsheet format with all formulas and links intact as required by WAC 480-07-510(3)(e).

The Industrial Customers of Northwest Utilities ("ICNU") and the Northwest Industrial Gas Users ("NWIGU") appreciate the opportunity to respond to Bench Request No. 1. As originally prepared, ICNU and NWIGU understood that the revenue requirement presentation in the Response and Cross-Answering Testimony of Mr. Mullins was in compliance with Commission guidelines, being largely consistent with the presentation Mr. Mullins used in Docket UE-152253 (the 2015 rate filing of Pacific Power & Light Company). Notwithstanding, ICNU and NWIGU fully appreciate the Commission's desire for additional detail in the referenced exhibits and have attempted to respond to this request to the greatest degree possible. Accordingly, ICNU and NWIGU respectfully request acceptance of the re-filed Exhibit Nos. BGM-5, BGM-6, BGM-13, and BGM-14. These exhibits start from the Company's actual "per-books" results, as noted on Page 1, Line 1 of each of the respective exhibits. In addition, each of the exhibits contains additional results of operations tables that document the impact of each of Mr. Mullins' adjustments in greater detail than included in Mr. Mullins' Response and Cross Answering Testimony.

In addition, ICNU and NWIGU have attached the workpapers of Mr. Mullins as Attachment Bench Request 1 on the enclosed CD. These workpapers include revenue requirement adjustment calculations of Mr. Mullins, as well as the calculations underlying all of the tables and figures presented in Mr. Mullins' Response and Cross-Answering Testimony. These files have been saved in a .zip file, with all links between files intact.

Finally, ICNU and NWIGU would like to apologize to the Administrative Law Judges ("ALJs"), the Washington Utilities and Transportation Commission (the "Commission") and its advisory PAGE 1 – ICNU-NWIGU RESPONSE TO BENCH REQUEST NO. 1

staff, and all parties for any inconvenience that may have been occasioned by the re-filing of the referenced exhibits. ICNU and NWIGU especially appreciate the opportunity to re-file these exhibits, as granted by the ALJs in this proceeding, given the Commission's formal notice regarding workpaper filing requirements in this proceeding and the discussion on this issue at the Pre-Hearing Conference. Any failure to conform to these requirements was purely the result of misinterpretation, and by no means done with an understanding from ICNU, NWIGU, or Mr. Mullins that Exhibit Nos. BGM-5, BGM-6, BGM-13, and BGM-14 were not in full conformance with such requirements, when originally prepared.

2. Please identify each adjustment using the descriptions and adjustment numbers included in Ms. Smith's exhibits, Exh. Nos. JSS-2 and JSS-3. For example, Pro Forma Capital Add – Adjustment 3.09. If you advocate adjustments not identified in Ms. Smith's exhibits, assign each a unique alpha-numeric identifier (e.g. ICNU-1).

Please see the revised versions of Mr. Mullins' Exhibit Nos. BGM-5, BGM-6, BGM-13, and BGM-14. These revised exhibits include descriptions and adjustment numbers included in Ms. Smith's exhibits, Exhibit Nos. JSS-2 and JSS-3. The descriptions can be found in the respective exhibits on Page 1, under the column titled "Description." Similarly, the adjustment numbers can be found in the respective exhibits on Page 1, under the column titled "Adj. No." In addition, the descriptions and adjustment numbers can also be found in the header of the revenue requirement adjustment tables beginning on page 3 of the respective exhibits. Mr. Mullins did not support any revenue requirement adjustment that would require unique alpha-numeric identifiers not originally identified in Exh. Nos. JSS-2 and JSS-3.