

**BEFORE THE WASHINGTON
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION D/B/A/ AVISTA UTILITIES

Respondent.

DOCKETS UE-220053, UG-220054, and UE-210854 (Consolidated)

**CROSS EXAMINATION EXHIBIT OF ELIZABETH M. ANDREWS
ON BEHALF OF THE
WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL
PUBLIC COUNSEL UNIT**

EXHIBIT EMA-__X

Avista's Response to Public Counsel's Data Request No. 333 on Miscellaneous Expense

September 14, 2022

As can be seen in the table the highlighted balances (highlighted in the original Exh. GDF-2 and noted in the native excel notes), Production/Transmission, Distribution, Customer Accounting, and Customer Service and Information expenses in total show a significant drop in 2020, while Administrative and General expense show a significant increase in 2020, due in part to the change in FERC accounting required effective 1/1/2020. The overall effect however, since these balances are netted together, result in no impact related specifically to the 2020 FERC accounting change.