

**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. 341 on Capital Additions

September 14, 2022

19 and Oregon specific issues (Exh. EMAT-7T page 85: 13-16), and the overall average methodology used, as Ms. Andrews explained (Exh. EMAT-7T pages 54-56), still stand and provide the rationale that the proposed adjustment is inappropriate. Furthermore, the erroneous comparison was used, in part, as a basis for determining future additions were being overstated. In conjunction with omitting causation for past transfer-to-plant totals, as discussed in provided testimony, the determination of an adjustment to the provided totals is not appropriate. Supporting information for past and future Aldyl-A investment was provided in Exhs. HLR-3 and HLR-4.

In any event, by the very nature of projects that won't be completed until 2023 and 2024, any uncertainty will be resolved once actual transfers-to-plant occur and made available for the review process which forms an integral part of the Rate Plan, whereby those capital projects are subject to review annually for the prior calendar year, for final prudence and verification of dollars spent and transferred, and a demonstration of used and useful investment.