

**BEFORE THE WASHINGTON  
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION D/B/A/ AVISTA UTILITIES

Respondent.

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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**

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**EXHIBIT EMA-\_\_X**

Avista's Response to Public Counsel's Data Request No. 323 on Capital Additions

September 14, 2022



change its accounting for federal income tax expense from a normalization method to a flow-through method for certain plant basis adjustments, approved by each jurisdiction (Washington, Idaho and Oregon, resulting in the Company deferring an accumulated deferred income tax (ADIT) benefit of approximately \$150.5 million on a system basis through December 30, 2020. That equated to \$58.1 million for Washington electric operations and \$28.2 million for Washington natural gas operations. Additional deferrals beginning in 2021 result in on-going annual incremental deferred Washington ADIT benefits to be deferred and returned to customers annually.

Additional deferrals over the last five years mainly include deferrals associated with the Regulatory treatment of accelerating the depreciation and recovery of Colstrip Units 3 and 4 and deferral of the Colstrip Transition Trust Fund (customer portion) (UE-190334), deferrals associated with the Company's investment in AMI (UE-0170327/UG-170328), Deferral of Jan-Sept 2021 Wildfire expenses (UE-200900, et.al.).