

**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. 332 on Miscellaneous Expense

September 14, 2022

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	09/07/2022
CASE NO.:	UE-220053 & UG-220054	WITNESS:	Elizabeth Andrews
REQUESTER:	Public Counsel	RESPONDER:	Liz Andrews
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	PC – 332	TELEPHONE:	(509) 495-8601
		EMAIL:	liz.andrews@avistacorp.com

SUBJECT: RE: Miscellaneous expense

REQUEST:

Refer to Rebuttal Testimony of Elizabeth M. Andrews Exh. EMA-7T at 37:21—38:3.

Please:

- a. Provide the injuries and damages actual expense by year and the normalized used for 2018 through 2020 to calculate the two-year rate of increase.
- b. Provide a list of the other expenses that were normalized and show the actual expenses by year versus the normalized amount used for 2018- 2020.

RESPONSE:

- a. See Andrews workpaper for restating adjustment 2.05 Injuries and Damages provided to all parties. This adjustment is a restating adjustment completed annually within each Commission Basis Report (CBR) and in each general rate case.
- b. See Avista’s annual Washington electric and natural gas normalized Commission Basis Reports filed with the Commission annually on or before April 30th for the years 2018 – 2020, for all restating and normalizing entries for the requested period. 2018: Dockets UE-190309 and UG-190310, 2019: Dockets UE-200387 and UG-200388 and 2020: Dockets UE-210266 and UG-210267.

As noted at pg 125 of Exh. EMA-1T, the Company based its increase in miscellaneous O&M and A&G on the two-year average of Commission Basis adjusted O&M/A&G expenses for the period 2018 to 2020. Also noted in Footnote 63 of Exh. EMA-7T and at Exh. EMA-1T, starting at page 75, line 16, annual “Adjusted Operating Expenses” for each period can be seen at Forsyth Exh. GDF-2, pages 3 (electric) and 5 (natural gas) – providing the historical annual CBR data used.