

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	09/15/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Elizabeth Andrews
REQUESTER:	Public Counsel	RESPONDER:	Jeanne Pluth
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	PC - 099	TELEPHONE:	(509) 495-2204
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REQUEST:

Please refer to the Rebuttal Testimony of Karen K. Schuh, pages 17-18, the response to Public Counsel Data Request No. 49 (was provided as Exhibit No. DMR-25), and Exhibit No. JSS-6.

- a. Please provide the amount included in Exhibit No. JSS-6, page 1, line 41 (Deferred Taxes), column b (Actual per Results Report for 9/30/14) for the repairs adjustment and separately for the 2014 bonus depreciation.
- b. Please provide the amount of deferred taxes on a Washington natural gas operations basis (similar to the amount on Exhibit No. JSS-6, page 1, line 41) associated with the current best estimate of the repairs adjustment that pertains to plant placed into service by September 30, 2014.
- c. Please provide the amount of deferred taxes on a Washington natural gas operations basis (similar to the amount on Exhibit No. JSS-6, page 1, line 41) associated with the 2014 bonus depreciation that pertains to plant placed into service by September 30, 2014.
- d. Please provide the amount of deferred taxes on a Washington natural gas basis (similar to the amount on Exhibit No. JSS-6, page 1, line 41) associated with the current best estimate of the repairs adjustment that pertains to plant placed into service by December 31, 2014.
- e. Please provide the amount of deferred taxes on a Washington natural gas basis (similar to the amount on Exhibit No. JSS-6, page 1, line 41) associated with the 2014 bonus depreciation that pertains to plant placed into service by December 31, 2014.

RESPONSE:

- a. As indicated in response to PC_DR_049, part b, there was ADFIT related to the repairs adjustment of (\$3,577,128) included in the adjusted September 30, 2014 natural gas results of operations. There was zero ADFIT for bonus depreciation on 2014 property, since the IRS did not approve bonus until December 2014.
- b. That information was not provided by the repairs adjustment consultant.
- c. The Company is in the process of finalizing the 2014 federal tax return, in addition to finalizing the 2014 state tax returns and preparing all of the tax data to record for the closing of September's books. This information will not be available until that process is complete, which will be mid-October.
- d. Please see the Company's response to PC_DR_100.
- e. There was ADFIT related to the bonus depreciation of (\$4,014,508) on 2014 natural gas plant for Washington.