

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	09/16/2015
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 – 049 Supplemental	TELEPHONE:	(509) 495-2204
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REQUEST:

Accumulated Deferred Income Taxes (ADIT). Please refer to the direct testimony of Jennifer S. Smith, Exhibit No. JSS-1T, page 7, footnote 2.

- a. Please provide a copy of the “Repairs Study” if completed.
- b. Please provide the estimated amounts included in the unadjusted test year ended September 30, 2014 and in the adjusted test year ended September 30, 2014 accumulated deferred income tax balances for both the electric and the gas cross-check studies associated with the repairs tax deduction.
- c. Please provide the actual amount of repairs tax deduction and the associated impact on the ADIT balances on both a Washington electric jurisdictional basis and a Washington gas jurisdictional basis based on the completed repairs study for all plant placed into service by September 30, 2014.
- d. For the actual repairs tax deduction being taken by the Company based on the repairs study, if not already provided in the study itself, please identify the amount of Repairs Tax Deduction associated with plant that had been capitalized for income tax purposes prior to 2014 (i.e., the look-back periods) and separately for the 2014 period.

RESPONSE:

- a. The study is not complete. The Company expects to have the completed study in July-August, 2015.
- b. The ADFIT related to the estimated results of the Repairs Study included in the unadjusted test year ended September 30, 2014 for WA electric was approximately (\$9.046 million) and for WA natural gas was approximately (\$2.683 million). The ADFIT related to the estimated results of the Repairs Study included in the adjusted test year ended September 30, 2014 for WA electric was approximately (\$12.062 million) and for WA natural gas was approximately (\$3.577 million).
- c. The information is not available as the Repairs Study has not been completed.
- d. The information is not available as the Repairs Study has not been completed.

SUPPLEMENTAL RESPOSNE (9/16/2015):

The Company received the Repairs Study data that was entered into the Company’s tax software for the 2014 federal tax return. A summary of the study results is provided in the Company’s response to PC_DR_100-Attachment A. The data provided from the consultant for the Repairs Study does not separate 2014 plant additions by date, therefore, pre-9/30/2014 is not available.