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July 25, 2024

Jeff Killip
Executive Director and Secretary
Washington Utilities and Transportation Commission
621 Woodland Square Loop SE
P.O. Box 47250
Olympia, WA 98503-7250

Re: *Washington Utils. and Transp. Comm'n v. Avista Corporation d/b/a Avista Utilities*
Dockets UE-220053, UG-220054 & UE-210854 (*Consolidated*)

Dear Mr. Killip:

On December 12, 2022, the Washington Utilities and Transportation Commission (Commission) entered Order 10/04 in the above-referenced docket. Order 10/04, among other things, required Avista Corporation (Avista) to make an annual filing detailing the property provisionally included in rates placed into service during each year of the rate plan approved by the order. Additionally, Order 10/04 required Avista in the filing to report on Inflation Reduction Act (IRA) and Infrastructure Investment and Jobs Act (IIJA) funding options and offsetting benefits for all capital projects. This filing starts a retrospective review wherein parties may challenge the inclusion of that property into the rates charged for the company's service, with any disallowances returned to ratepayers through refunds.

On March 29, 2024, Avista submitted its 2023 Washington Annual Provisional Capital Report. Commission Staff subsequently reviewed this compliance filing, issued informal data requests, and met with Avista to discuss several of the capital projects deemed most significant. The report, accompanying workpapers, and follow-up discussions show the provisional plant identified in the report to be known and measurable, used and useful, and prudent. Avista provided sufficient information regarding IRA or IIJA opportunities it is considering and stated

Jeff Killip
July 25, 2024
Page 2

that they would provide no off-setting benefits at this time as these programs are at such a nascent stage in their development.

Commission Staff opines that this report complies with Order 10/04 and, based on its analysis, determines that no disallowances or refunds are warranted. If the Commission accepts this determination, there will be no change in customer rates.

Sincerely,

/s/ Jeff Roberson, WSBA No. 45550
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LJR/emd

Enc.

cc: Parties w/enc.