

**Docket Nos. UE-180167 and UG-180168 (Consolidated) -
Vol. III**

**In the Matter of: Avista Corporation d/b/a Avista
Utilities**

April 2, 2019



206.287.9066 | 800.846.6989

1325 Fourth Avenue, Suite 1840, Seattle, Washington 98101

www.buellrealtime.com

email: info@buellrealtime.com



BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

In the Matter of the Petition)Docket Nos. UE-180167 of)and UG-180168) (Consolidated) AVISTA CORPORATION d/b/a) AVISTA UTILITIES) For an Order Authorizing the) Company to Revise its Electric) Book Depreciation Rates and) Authorizing Deferred Accounting) Treatment for the Difference) in Depreciation Expense)

TELEPHONIC CONFERENCE, VOLUME III

Pages 22-48

ADMINISTRATIVE LAW JUDGE ANDREW O'CONNELL

April 2, 2019

10:00 a.m.

Washington Utilities and Transportation Commission 1300 South Evergreen Park Drive Southwest Olympia, Washington 98504

REPORTED BY: TAYLER GARLINGHOUSE, CCR 3358

Buell Realtime Reporting, LLC 1325 Fourth Avenue, Suite 1840 Seattle, Washington 98101 (206) 287-9066 | Seattle (360) 534-9066 | Olympia (800) 846-6989 | National www.buellrealtime.com

1 APPEARANCES (Cont.)

2 FOR SIERRA CLUB: (Via bridge) 3 4 MATTHEW GERHART 5 Staff Attorney 6 Sierra Club Environmental Law Program 7 1536 Wynkoop Street, Suite 200 8 Denver, Colorado 80202 9 (510) 847-7721 10 matt.gerhart@sierraclub.org

11 FOR AWEC: (Via bridge)

12 TYLER PEPPE 13 Davison Van Cleve, PC 14 1750 SW Harbor Way, Suite 450 15 Portland, Oregon 97201 (503) 241-7242 tcp@dvclaw.com

16 * * * * *

1 APPEARANCES

2 ADMINISTRATIVE LAW JUDGE:

3 ANDREW O'CONNELL 4 Utilities and Transportation Commission 5 1300 South Evergreen Park Drive SW 6 Olympia, Washington 98504 (360) 664-1160 andrew.j.oconnell@utc.wa.gov

7 FOR COMMISSION STAFF:

8 NASH CALLAGHAN 9 Assistant Attorney General 10 PO Box 40128 11 Olympia, Washington 98504 (360) 664-1187 nash.callaghan@utc.wa.gov

12 FOR AVISTA: (Via bridge)

13 DAVID MEYER 14 LIZ ANDREWS 15 Avista Corporation 16 PO Box 3727 17 Spokane, Washington 99220 (509) 495-4316 patty.hanson@avistacorp.com

18 FOR PUBLIC COUNSEL: (Via bridge)

19 NINA SUETAKE 20 Assistant Attorney General 21 Attorney General's Office 22 800 - 5th Avenue, Suite 2000 23 Seattle, Washington 98104 (206) 430-2422 24 ninas@atg.wa.gov 25

1 OLYMPIA, WASHINGTON; APRIL 2, 2019 2 10:00 A.M.

3 --o0o--

4 PROCEEDINGS

5 JUDGE O'CONNELL: Let's be on the record. 6 Good morning. We're here today for a telephonic order 7 clarification conference regarding consolidated Dockets 8 UE-180167 and UG-180168. The time is approximately ten 9 after 10 o'clock in the morning.

10 My name is Andrew O'Connell. I'm an 11 administrative law judge with the Washington Utilities 12 and Transportation Commission, and I am presiding in 13 this matter.

14 I am joined in the Commission's hearing room 15 today by a court reporter, but all parties except Staff 16 are appearing telephonically.

17 We are here today to discuss clarification 18 of Order 04 entered in these dockets on 19 March 25th, 2019. Avista has raised a concern, and it 20 and Public Counsel requested this order clarification 21 conference.

22 This conference is intended to help us 23 understand the concern raised by Avista and help the 24 parties understand our decision in Order 04. I intend 25

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1 to address clarification of Order 04 and hear from the
2 parties regarding concerns they may have, but first,
3 let's take appearances beginning with Avista.
4 MR. MEYER: Thank, Your Honor. David Meyer
5 on behalf of Avista.
6 JUDGE O'CONNELL: And Commission Staff?
7 MR. CALLAGHAN: Assistant Attorney General,
8 Nash Callaghan, of behalf of Commission Staff.
9 JUDGE O'CONNELL: And Public Counsel?
10 MS. SUETAKE: Nina Suetake on behalf of
11 Public Counsel.
12 JUDGE O'CONNELL: And the Alliance of
13 Western Energy Consumers?
14 MR. PEPPE: Tyler Pepple for AWEC.
15 JUDGE O'CONNELL: And Sierra Club?
16 MR. GERHART: Matthew Gerhart on behalf of
17 Sierra Club.
18 JUDGE O'CONNELL: Okay. Thank you all for
19 being here. By way of clarification, I want to start
20 out by offering some clarification. We approve in Order
21 04 the proposed undepreciated balance of Colstrips --
22 Colstrip units 3 and 4 of \$104.1 million. We do not
23 approve the method proposed by the parties to recover
24 this amount, and we will determine that methodology in
25 the next general rate case.

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1 We did not intend for there to be a \$5.3
2 million loss to Avista, and I am interested in hearing
3 from Avista how such a loss would occur. I am also
4 interested in how Avista's proposed language would
5 modify the Commission's order, as the order already
6 provides for Avista to recover the current level of
7 annual depreciation expense at \$4.5 million until the
8 next general rate case.
9 So let me now turn to the parties to hear
10 from them starting with Avista. Mr. Meyer?
11 MR. MEYER: Yes, thank you, Your Honor. And
12 also thank you for agreeing to have this order
13 conference. I think that's very helpful.
14 And then also at the outset, Avista, to be
15 clear, does not otherwise object to -- to addressing the
16 Colstrip issues in the next rate case. I understand
17 there are -- apparently, there may or may not be
18 remaining concerns about the use of some tax dollars.
19 Also, there may be some concerns about whether 2027 or
20 2025 is the right date to use for end of depreciable
21 life. And, you know, we can't argue about and won't
22 argue that it shouldn't be handled in the -- in the rate
23 case at this point.
24 So the reason, and in this copy, the eye of
25 our accountants who did the -- the math on it, quick

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1 math on it as soon as the order came out, and true
2 enough, that \$104.1 million figure appears over and over
3 again in the order reflecting the undepreciated balance
4 of Colstrip that is to be recovered in due course.
5 But if -- if the Colstrip rates are --
6 depreciation rates, not the recovery, just the
7 depreciation rate, is to change on April 1st along with
8 the other changes of depreciation rates, that will have
9 the effect of, as I said in the -- in the letter,
10 working down that \$104.1 million balance over the next
11 12 months assuming the general rate case runs its
12 course, and we haven't even filed it yet.
13 So with reasonable assumptions being made,
14 if you were to take the annual impact of that, that's
15 just over \$5 million that the -- that would come off of
16 the balance, because it's -- you're working with a new
17 Colstrip depreciation rate. And that would serve to
18 revise downward month by month by month the
19 undepreciated balance of 104 million.
20 So that -- as -- as a result of the
21 hereunder rate case, we will be left with a decision on
22 how and what methodology to use to handle what will then
23 be roughly 100 million, actually slightly below \$100
24 million of undepreciated Colstrip plant.
25 But in the meantime, in the -- in the

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1 meantime, we will have essentially the taken earnings,
2 or offset to earnings, the impact of this annual amount
3 of Colstrip depreciation that we will never recover,
4 because we're never -- we're not going to be recovering
5 any more of the 104 million. So that's a long-winded
6 attempt to at least make the issue in our minds clear.
7 We agree that the parties certainly did
8 not -- at least not from our vantage point, the parties
9 did not contemplate that the settlement would result in
10 a recovery of other than 104.1 million. So we're in --
11 we're sort of mixing and matching the Colstrip issues
12 here in that everything has been kicked over to the
13 general rate case for Colstrip depreciation except for
14 the actual rate itself, which -- which would still
15 apply, the revised rate would still apply on April 1st.
16 And I don't think anybody intended that, and I suspect
17 the Commission did not intend that either, especially
18 given your opening comments.
19 Does that help or confuse?
20 JUDGE O'CONNELL: I do have a couple
21 follow-up questions for you, and I still want to hear
22 from the other parties. But in helping me understand
23 what Commission's -- what Avista's concern is, can you
24 explain how the \$4.5 million annual depreciation expense
25 that's currently in rates relates to the \$5.3 million

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1 that you've calculated you would not be able to recover
2 over the next year?
3 MR. MEYER: Sure. In fact, there's a much
4 better person than I, and that's Liz Andrews in the
5 room, if I might have her give you that very
6 explanation.
7 JUDGE O'CONNELL: Please.
8 MS. ANDREWS: Yes, this is Liz Andrews for
9 Avista. The current depreciation rate on a system basis
10 equates to a little over \$7 million. Washington share
11 of that is 5.3 million, I -- I think it is. By changing
12 the depreciation rates to reflect a 2027 depreciable
13 date, that increases that system depreciation expense
14 over 13.7 million.
15 Therefore, on an annual basis, the
16 difference of additional depreciation expense that we
17 would begin recording April 1, if these go into effect,
18 would increase expense 6.6 million or the Washington
19 share for -- for the portion that gets Colstrip is
20 additional 4.3 million for Washington and then the
21 additional million on top of that that gets to the 5.3
22 that we're talking about is the Washington share of
23 beginning to depreciate the -- at the retirement
24 obligation that we're currently not recovering from
25 customers.

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1 So this is all because of increasing the
2 rates compared to what we're recovering from customers
3 today if this -- if these rate changes went into effect
4 April 1, 2019.
5 Is there -- do I need to clarify more or is
6 that understandable?
7 JUDGE O'CONNELL: Let me -- let me digest
8 for a moment what you've said. So I think I'd like to
9 ask, then, about the language that Avista has proposed
10 in its letter.
11 MR. MEYER: Yes, it was a simple addition of
12 a short sentence, and this would clarify what -- and I
13 think it's -- and you may learn when you canvas the
14 other parties, that there was enough ambiguity in the
15 order as written that people came to different
16 conclusions on this, but I'll let the other parties
17 state their position.
18 But the -- the language would -- the simple
19 fix would simply say, "In the meantime, the depreciation
20 rates for Colstrip shall remain unchanged." So the nub
21 of all this, as Liz was explaining, is that we're
22 kicking all of Col- -- almost all of Colstrip over to
23 the general rate case, including the 2027 or some other
24 date as the end of the depreciable life.
25 But if we implement the rates on April 1st

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1 for Colstrip, those rates will assume what has not yet
2 been decided or agreed upon, those rates will assume May
3 2027 end of useful life. So we're -- we're sort of
4 getting the cart behind -- behind, before the horse.
5 And so it -- it just doesn't -- it just doesn't fit
6 together to presume a depreciation rate, which is based
7 on a matter still at issue, and that is whether 2027 is
8 the appropriate date. Does that help?
9 JUDGE O'CONNELL: Yes, and I've reviewed
10 Avista's proposed edits to the order, and to the
11 appendices, which includes a settlement stipulation, and
12 I notice that it remains in the settlement stipulation
13 that paragraph 15(a), (as read) The company agrees to
14 adopt a depreciation schedule for Colstrip units 3 and 4
15 that assumes a remaining useful life for depreciation
16 purposes of December 31st, 2027.
17 So from what I am hearing, I am -- I
18 consider this to be only for accounting purposes that
19 you're having this concern; is that correct?
20 MR. MEYER: Well, no, it's -- it's not just
21 an accounting on our books. It's -- it's more than
22 that. It would have an excess of a \$5 million impact on
23 earnings, because if we start accounting on our books
24 for a depreciation rate for Colstrip as of April 1st,
25 that will have an impact on our depreciation expense,

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1 and we will under-recover that for over the next 12
2 months. So it has a real life dollar impact. This is
3 not just on the books kind of stuff.
4 JUDGE O'CONNELL: So, Mr. Meyer, the
5 addition of the sentence into the order, let me pull
6 that up so I can make sure that I read it right, the
7 addition of, "In the meantime, the depreciation rates
8 for Colstrip shall remain unchanged," would that
9 addition mean that what is going to be recovered by the
10 company as it relates to Colstrip would be the \$4.5
11 million currently in rates, but it would I guess to a
12 certain extent -- well, let me stop there.
13 Does it mean that if we accept this
14 language, and depreciation rates for Colstrip remain
15 unchanged, would that mean that Avista would continue to
16 recover at \$4.5 million currently in rates?
17 MR. MEYER: It -- it does, but more
18 importantly is -- and maybe this clarifies it, is it
19 preserves for a determination in the general rate case.
20 The treatment of the \$104 million of undepreciated
21 balance, and that -- if that was the goal of the
22 Commission in its -- in this order, then that goal of
23 finding a way to address the -- the depreciation on \$104
24 million of plant at the end of the rate case, then
25 that's the only way you can preserve that number.

1 Because if you otherwise change the depreciation rates
2 now for Colstrip in advance such a general rate case
3 determination, then you're going to be working with a
4 lesser number, and I don't think that was what the
5 Commission intended.

6 JUDGE O'CONNELL: Okay. If -- if Avista is
7 recovering at a rate of \$4.5 million in annual
8 depreciation expense over the next 12 months, would that
9 \$4.5 million not work down that \$104.1 million
10 undepreciated balance?

11 MS. ANDREWS: It's more to do with the
12 amount that the parties had agreed to that we would
13 recover through -- through current depreciation rates
14 over the time period would be that 4.53 over the
15 whatever remaining life of the Colstrip. The difference
16 was basically going into a -- the proposal was to go --
17 basically almost defer it into a regulatory asset to be
18 recovered over a longer period of time.

19 Now, I understand that we would be having to
20 propose that methodology in the rate case that it's not
21 what -- what is being agreed to now, but it still allows
22 us -- whatever changes to depreciation rates allows us
23 to put it in that regulatory bucket to be recovered over
24 a period of time, different than what we're currently
25 recovering from rates.

1 MS. ANDREWS: If we were to include the
2 higher rates April 1, we would depreciation -- we would
3 depreciate more of that balance down, we would hit
4 earnings for that 5.3 million and that \$53.5 million
5 bucket that we were -- had agreed to recover over the
6 close of the 35 years, that's the bucket that's going to
7 be reduced and we have no opportunity to recover it.

8 JUDGE O'CONNELL: Okay. I want to be very
9 careful and very clear about what I'm going to say next.
10 And I want to be very clear with the parties that Order
11 04 makes no decision or determination on the proposed
12 methodology if it is presented in the next general rate
13 case.

14 Order 04 is limited to stating that we do
15 not approve the proposed methodology to recover the \$104
16 million that the parties have presented and believe that
17 because of all the additional issues that involve that
18 proposed recovery method, that method would require us
19 to consider other things that would be presented in a
20 general rate case. And I believe that is conveyed
21 through the order.

22 And, Mr. Meyer and Ms. Andrews, I'm still
23 unsure how it is that if we are not approving the
24 methodology for recovering the \$104 million, how Avista
25 would not be able to recover that \$104 million in the

1 So it does not have the same impact, because
2 the intent was to recover the 4.53 from customers
3 currently in rates, and that amount, through
4 depreciation, would remain recovered from -- from rates
5 from customers, and any other changes that are
6 associated with that 104.1 million would be recovered
7 differently through a regulatory asset.

8 JUDGE O'CONNELL: All right. I understand.
9 And the -- the parties' proposal in this settlement
10 stipulation for recovering the \$104.1 million, we -- we
11 do not approve, at least at this time. But my
12 understanding is that there are essentially three
13 buckets from which the parties propose to recover the
14 \$104.1 million. And as I recall, approximately 39,
15 almost \$40 million was from the continued recovery of
16 \$4.5 million in annual depreciation expense. Is that
17 what you're referring to, Ms. Andrews?

18 MS. ANDREWS: Yes, so that -- that recovery
19 of the 39.7 million would still be recovered because
20 that's what we're recovering from customers today. What
21 is intact is the \$53.5 million bucket of dollars that we
22 had -- the parties had proposed to recover over -- over
23 a longer period of time. That's the bucket that
24 actually gets reduced.

25 JUDGE O'CONNELL: Okay.

1 future.

2 MR. MEYER: Let me just take another crack
3 at it. As part of the Order 04, it also approved
4 attachment B -- or it also had reference to attachment
5 B, and -- and as -- as you can see in our letter, we
6 made corresponding changes to that attachment which
7 otherwise stated before we eliminated this language, it
8 provided, (as read) Starting April 1st, 2019, Colstrip
9 capital additions will be depreciated at the revised
10 depreciation rates reflecting a 2027 depreciable life.

11 And so hence the tension between that which
12 talks about a -- a revised Colstrip depreciation rate
13 effective April 1st based on a 2027 end date for
14 depreciation purposes.

15 So if, in fact, that -- that were to stand,
16 i.e., that we would revise the depreciation rates now,
17 okay, then what we will be arguing about in the rate
18 case is not the 104 million, but something \$5 million
19 less than that. So we will -- we will not have a chance
20 to recover that full \$104.1 million regardless of the
21 methodology employed and agreed on.

22 JUDGE O'CONNELL: Okay. I think I
23 understand. Thank you, Mr. Meyer, and thank you,
24 Ms. Andrews.

25 Let me turn to the other parties to hear

<p style="text-align: right;">Page 38</p> <p>1 from them. Commission Staff? 2 MR. CALLAGHAN: Thank you, Your Honor. 3 First, Commission Staff agrees with Avista's assessment 4 that the effect of the order would be to increase their 5 expense by 5.3 million until the next general rate case. 6 Commission Staff's preference would be to 7 amend the order to allow the defer- -- a deferral 8 similar to the alternative that Avista proposes in its 9 letter except that it mentions offsetting the deferral 10 by 1.5 or 1.6 million based on the electric depreciation 11 benefits. 12 Staff would be in favor of also offsetting 13 by the gas side benefits, because the gas side also 14 reduces the annual depreciation expense. 15 In general, Staff discourages deferred 16 accounting, but in this case, I think our position is 17 that it would be appropriate. 18 JUDGE O'CONNELL: Does Staff have a rough 19 estimate of what the gas side benefits would be it 20 proposes to include? 21 MR. CALLAGHAN: That would be 1.28 million, 22 and I believe that that's a figure that's in Order 04. 23 JUDGE O'CONNELL: Okay. Thank you. Let 24 me -- is there anything else from Staff? 25 MR. CALLAGHAN: No, Your Honor.</p>	<p style="text-align: right;">Page 40</p> <p>1 Honor. So AWEC submitted a letter agreeing with the 2 condition. Our understanding of the order was that it 3 just left everything unchanged with respect to Colstrip 4 relative to the -- how it was treated before the 5 depreciation study. 6 So, you know, in essence, so before this 7 current depreciation study, the assumed depreciable 8 lives for Colstrip 3 and 4 were 2034 and 2036 9 respectively. Our understanding is that the order 10 maintains those assumed depreciable lives for now until 11 the general rate case when possibly a different 12 depreciable life will be set at that point. 13 And if the -- if the previous depreciable 14 lives remain the same at 2034 and 2036 for now, Avista's 15 concern about not being able to recover that incremental 16 depreciation expense is resolved. And I think that's 17 the proposal that they are making in terms of the change 18 to the order that they've proposed. So we don't have an 19 objection to that. 20 I think we would prefer that to a deferral 21 for a couple of reasons: One, it seems unnecessarily 22 complicated to do a deferral when you could just keep 23 the same rates the same as they are today without going 24 through that exercise. 25 The other is simply that, you know, we tend</p>
<p style="text-align: right;">Page 39</p> <p>1 JUDGE O'CONNELL: Okay. Public Counsel, 2 Ms. Suetake, are you there? 3 MS. SUETAKE: Yes, I'm still here. 4 JUDGE O'CONNELL: Okay. Please go ahead. 5 MS. SUETAKE: Your Honor, Public Counsel 6 issued its letter asking for this clarification 7 conference because after talking to parties, it was 8 clear that it wasn't entirely certain if the order was 9 saying that the -- the accelerated depreciation rates 10 for Colstrip were going into effect by this order or if 11 the rates would also included -- would be included in 12 the GRC completely. 13 And since parties weren't in agreement in my 14 discussions with the parties as to how the order 15 actually was going to be implemented, I couldn't 16 actually agree or disagree with your condition. 17 I -- in speaking to Avista and Staff, I 18 agree with their interpretations of the impact if the 19 accelerated rates are put into effect now, and I have -- 20 I agree with Staff's recommendation to also defer the 21 gas impacts as well to sort of offset the deferral for 22 the Colstrip expenses. 23 JUDGE O'CONNELL: Okay. Thank you. 24 Mr. Pepple? 25 MR. PEPPLE: Thank you -- thank you, Your</p>	<p style="text-align: right;">Page 41</p> <p>1 to -- you know, Staff mentioned, you know, that it's not 2 necessarily supportive of these types of deferrals. 3 Normally we would agree with that, and we don't really 4 see a need to implement a deferral here. So that would 5 be AWEC's position. 6 JUDGE O'CONNELL: Okay. Thank you. 7 And, Mr. Gerhart? 8 MR. GERHART: Thank you, Your Honor. So 9 Sierra Club sent its letter of acceptance prior to 10 seeing Avista's letter and, you know, not having the 11 benefit of having seen that, we don't have an objection 12 to the proposal that Avista put forward in its letter. 13 JUDGE O'CONNELL: And is that the -- there 14 were -- there was a proposal and an alternative 15 proposal. Are you saying that Sierra Club is -- has no 16 objection to either of the proposals? 17 MR. GERHART: I think at this point, we 18 don't have a position as between what Staff is 19 suggesting and -- and Avista's proposal. 20 JUDGE O'CONNELL: Okay. Thank you. 21 MR. MEYER: Your Honor, may I have a chance 22 to -- to respond to what Staff was suggesting? 23 JUDGE O'CONNELL: Yes, I'd like to hear from 24 you, Mr. Meyer. Go ahead. 25 MR. MEYER: Okay. Thank you.</p>

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1 And also thank you, Tyler, for your comments
 2 in support of the amending language in the conditioning
 3 paragraph.
 4 You know, we -- we -- we agreed as an
 5 alternative to our recommended language that we could on
 6 the electric side do a deferral. I think I -- I do
 7 think it unnecessarily complicates things, and it
 8 confuses -- or it can lead to confusion about when and
 9 when is it not appropriate to use deferrals, none of
 10 which we need to address if our preferred language is
 11 built into the conditioning paragraph.
 12 What we do not agree with is that aspect of
 13 what I heard for the first time this morning, that any
 14 deferral would also need to take into account
 15 approximately \$1.3 million on the gas side. I -- I know
 16 that the parties had discussed that very issue and
 17 whether that should be captured in the settlement
 18 agreement or not, and as you can see by -- on the face
 19 of the settlement agreement, it was not.
 20 So now we're in a position where this issue
 21 has migrated over to the gas side and instead of it
 22 simply being a quick and easy fix on the electric
 23 depreciation rate implementation date, now it -- now
 24 we're bringing into this -- the gas piece of this having
 25 nothing to do with Colstrip.

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1 So that's -- and -- and it would be
 2 different if that hadn't been addressed by the parties
 3 during settlement discussions, but it was. And we did
 4 not agree at the time of the settlement to reflect the
 5 impact of the hundred and -- hundred -- \$1.3 million on
 6 the gas side.
 7 So yes, we would agree to some kind of
 8 deferral, but not one that now would pull in 1.3 million
 9 on the gas side.
 10 JUDGE O'CONNELL: Okay. Let me follow up
 11 with Staff briefly. Staff has proposed an alternative
 12 to Avista's proposed alternative. What -- does Staff
 13 have an opinion or a position on the first proposal by
 14 Avista?
 15 MR. CALLAGHAN: So Commission Staff would
 16 prefer the alternative with the changes that Staff has
 17 proposed, in part because if Avista's first proposal to
 18 not change the depreciation rates until the end of the
 19 GRC is adopted, that provides a shorter amount of time
 20 in which ratepayers would be paying the accelerated
 21 depreciation. And it would essentially delay the
 22 accelerated depreciation for another year, and that
 23 would create a crunch. And so that's my understanding
 24 of why Commission Staff is in favor of the -- the
 25 deferral alternative.

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1 JUDGE O'CONNELL: And that crunch results
 2 from, I'm assuming a couple things; the shortening of
 3 the depreciable life, and are you -- is Staff also
 4 considering the length of time until the end of the
 5 return of approximately \$208 million in protective EVAT
 6 benefits?
 7 MR. CALLAGHAN: My understanding was that
 8 the focus was mostly on the shorter amount of time, the
 9 first issue.
 10 JUDGE O'CONNELL: Okay. Then I don't see
 11 the need to repeat my clarification if the proposed
 12 methodology is not approved. And that -- I want to
 13 comment, then, to just restate that, in the order, while
 14 it's not determinative and the Commission doesn't base
 15 its decision on it, we are aware that the depreciable
 16 life for Colstrip may have to change to a time even
 17 shorter than 2027. And that's a possibility, but it's
 18 not for certain yet, but something that we are conscious
 19 of and aware of.
 20 Okay. Mr. Meyer, do you have a last word?
 21 MR. MEYER: Yes -- yes, thank you. First of
 22 all, again, I think this has been a very helpful
 23 conference and we appreciate the opportunity to bring
 24 clarity to this.
 25 But final word is, if those depreciation

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1 rates become, or allowed by inference to become
 2 effective April 1st, then we -- then the order might as
 3 well amend the \$104 million of undepreciated balance and
 4 reduce that downward, because we won't be recovering
 5 that level anymore a year from now. We will be
 6 recovering less than the -- the -- the \$100 million
 7 amount.
 8 So if -- as you said at the outset of this
 9 conference, if the objective here is to kick over to the
 10 rate case a discussion of methodologies to recover the
 11 \$104 million undepreciated balance, well, that's not
 12 what we're talking about anymore. We're talking about
 13 less than a hundred million. So I just want to be clear
 14 on that.
 15 I agree, again, with Tyler's assessment.
 16 It's the cleanest way that honors the spirit of the
 17 settlement is to simply amend the language. Deferrals,
 18 while they're an option, are not our preferred approach.
 19 JUDGE O'CONNELL: Okay. Thank you.
 20 I will discuss with the Commissioners and we
 21 will determine what next step is appropriate. Is there
 22 anything else from the -- any of the other parties that
 23 we need to address today?
 24 MS. SUETAKE: Your Honor, this is Nina
 25 Suetake from Public Counsel again.

1 JUDGE O'CONNELL: Go ahead.
 2 MS. SUETAKE: I just wanted to say and
 3 clarify that our position, if Staff's proposal to
 4 include the gas expense deferral is not accepted, we
 5 would prefer to -- to just move all Colstrip issues,
 6 including the depreciation rates, as suggested by AWEC
 7 to the GRC, which would make sense particularly given
 8 the concern that the depreciation date might change
 9 given the pending bill.
 10 JUDGE O'CONNELL: Thank you.
 11 Is there anything else from the other
 12 parties?
 13 MR. PEPPLE: Judge O'Connell, just one last
 14 quick point from AWEC, which is just that, you know,
 15 Staff mentioned that if, you know, this issue is delayed
 16 by another year, that's one less year for, you know,
 17 additional depreciation expense to be recovered over.
 18 And that's true, but because Avista would then also be
 19 deferring the impact, I think it's essentially six one
 20 way and half-dozen the other. I don't know that
 21 ratepayers are better or worse off either way. So just
 22 wanted to make that point.
 23 JUDGE O'CONNELL: Okay. Well, if there's
 24 nothing else, then we will adjourn for today. Thank you
 25 all for your time.

1 CERTIFICATE
 2
 3 STATE OF WASHINGTON
 4 COUNTY OF THURSTON
 5
 6 I, Tayler Garlinghouse, a Certified Shorthand
 7 Reporter in and for the State of Washington, do hereby
 8 certify that the foregoing transcript is true and
 9 accurate to the best of my knowledge, skill and ability.



Tayler Garlinghouse
 Tayler Garlinghouse, CCR 3358

1 (Adjourned at 10:47 a.m.)
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