

BEFORE THE

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND)	DOCKETS UE-200900, UG-200901,
TRANSPORTATION COMMISSION)	UE-200894 (<i>Consolidated</i>)
)	
Complainant,)	
)	
v.)	
)	
AVISTA CORPORATION d/b/a)	
AVISTA UTILITIES)	
)	
Respondent.)	
_____)	
)	
In the Matter of the Petition of)	
)	
AVISTA CORPORATION d/b/a)	
AVISTA UTILITIES,)	
)	
For an Accounting Order Authorizing)	
Accounting and Ratemaking Treatment of)	
Costs Associated with the Company's)	
Wildfire Resiliency Plan.)	
_____)	

EXHIBIT BGM-5

RESPONSES TO DATA REQUESTS

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

JURISDICTION:	WASHINGTON	DATE PREPARED:	01/27/2021
CASE NO:	UE-200900 & UG-200901	WITNESS:	Clint Kalich
REQUESTER:	AWEC	RESPONDER:	Clint Kalich
TYPE:	Data Request	DEPT:	Power Supply
REQUEST NO.:	AWEC – 001	TELEPHONE:	(509) 495-4532
		EMAIL:	clint.kalich@avistacorp.com

SUBJECT: Power Supply

REQUEST:

Please confirm that Avista included the extended outage at Colstrip in 2018 in the forced outage rate for this plant.

RESPONSE:

Yes, Avista can confirm the extended 2018 outage was included in the forced outage rate. As provided in working papers filed with the Company's case "2019 Colstrip Units 3-4 NERC GADS.xlsx," the 2015-2019 years were averaged to arrive at the Colstrip Forced Outage Rate, as detailed below:

2015 - 6.51%
2016 - 6.82%
2017 - 6.30%
2018 - 17.92%
2018 - 14.21%

The average rate used for modeling in the filed case was therefore 10.35%. The forced outage rate used in the model includes a combination of forced outage (6.78%) and planned maintenance (3.57%).

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	Washington	DATE PREPARED:	03/08/2021
CASE NO.:	UE-200900/UG-200901	WITNESS:	Elizabeth Andrews
REQUESTER:	AWEC	RESPONDER:	Joel Anderson
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	AWEC - 008	TELEPHONE:	(509) 495-2811
		EMAIL:	joel.anderson@avistacorp.com

SUBJECT: Operating Expenses

REQUEST:

Please provide transaction-level detail supporting all operating expenses in the test period for both natural gas and electric services. Please provide the detail in a format similar to the attachment provided in response to OPUC Staff Data Request 57, Staff_DR_057 Attachment A Supplemental Revised, in Oregon Docket No. UE 389, including all description fields and other information Avista provided in response to OPUC Staff.

RESPONSE:

Please see AWEC-DR-008 Attachment A for the requested information. Attachment A includes all transactions for year ending December 31, 2019 in FERC Accounts 500000 through 935000. The format of this attachment is similar to “OPUC Staff Data Request 57, Staff_DR_057 Attachment A Supplemental Revised”, however all services and jurisdictions are included for purposes of AWEC-DR-008 Attachment A.

Tab 1 is labeled “2019 Transactions” and includes all transaction detail for all accounts included in the test period for natural gas and electric services.

Tab 2 is labeled “Summary Non-Labor” and includes a pivot table of all expenditure types, excluding labor and benefit expenditure types and excluding overhead benefit expenses. This tab can also be filtered by Service and Jurisdiction.

Tab 3 is labeled “Transaction Summary” and includes a pivot table of transaction detail included in Tab 1. This table is organized by FERC account and Expenditure type. This tab can also be filtered by Service and Jurisdiction.

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/08/2021
CASE NO:	UE-200900 & UG-200901	WITNESS:	Joe Miller
REQUESTER:	AWEC	RESPONDER:	Marcus Garbarino
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	AWEC – 009	TELEPHONE:	(509) 495-2567
		EMAIL:	marcus.garbarino@avistacorp.com

SUBJECT: Revenue Normalization

REQUEST:

Reference Miller “Natural Gas Workpapers”, tab “Pres & Prop Rev”: Please provide an updated version in the referenced workpaper based on actual loads over the period January 1, 2020 through December 31, 2020.

RESPONSE:

Please see the attachment labeled “AWEC-DR-009-Attachment A” for “Natural Gas Workpapers”, tab “Pres & Prop Rev” updated with actual loads from the period of January 1, 2020 through December 31, 2020. The re-pricing of the 2020 billing determinants at present rates resulted in present revenue increasing by \$55,779. Please note, the Company updated the present revenue calculation only and did not attempt to flow this small change in revenue through to rate spread and rate design.

**AVISTA UTILITIES
WASHINGTON NATURAL GAS
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES
12 MONTHS ENDED DECEMBER 31, 2019**

WORK PAPER REFERENCE	TOTAL	GEN SERVICE SCH. 101 & 102	LRG GEN SVC SCH. 111,112&116	EX LRG GEN SVC SCH. 121,122&126	INTERRUPTIBLE SCH. 131&132	TRANSPORT SCHEDULE 146	TRANSPORT SCHEDULE 148	TRANSPORT SCH 148 - WSU ANN. MINIMUM
<u>PRESENT BILL DETERMINANTS</u>								
THERMS								
JDM-G-8		81,856,019	6,482,951		200,000	7,946,301	20,557,566	10,758,211
JDM-G-8		43,937,811	16,243,577		288,658	7,613,121	4,948,655	
JDM-G-8			27,934,228		315,616	13,261,639	1,854,775	
JDM-G-8			2,325,611		319,512	1,533,654	5,975,461	
JDM-G-8			2,578,140			1,132,245	5,369,708	
	SUBTOTAL	263,433,458	125,793,830	55,564,507	1,123,786	31,486,960	38,706,165	10,758,211
	LOAD ADJUSTMENT							
	SUBTOTAL	263,433,458	125,793,830	55,564,507	1,123,786	31,486,960	38,706,165	10,758,211
	ADJUSTMENT TO ACTUAL							
	TOTAL BEFORE ADJUSTMENT	263,433,458	125,793,830	55,564,507	1,123,786	31,486,960	38,706,165	10,758,211
JDM-G-3	WEATHER & UNBILLED REV. ADJ.	13,114,285	10,142,958	2,971,327				
	TOTAL PROFORMA THERMS	276,547,743	135,936,788	58,535,834	1,123,786	31,486,960	38,706,165	10,758,211
JDM-G-8	TOTAL BILLS	2,018,268			24	456	48	12
JDM-G-8	TOTAL MINIMUM BILLS		37,789					
<u>PROPOSED BILL DETERMINANTS</u>								
THERMS								
		81,856,019	6,482,951		200,000	7,946,301	20,557,566	10,758,211
		43,937,811	16,243,577		288,658	7,613,121	4,948,655	
			27,934,228		315,616	13,261,639	1,854,775	
			2,325,611		319,512	1,533,654	5,975,461	
			2,578,140			1,132,245	5,369,708	
	SUBTOTAL	263,433,458	125,793,830	55,564,507	1,123,786	31,486,960	38,706,165	10,758,211
	NET SHIFTING ADJUSTMENT							
	SUBTOTAL	263,433,458	125,793,830	55,564,507	1,123,786	31,486,960	38,706,165	10,758,211
	ADJUSTMENT TO ACTUAL							
	TOTAL BEFORE ADJUSTMENT	263,433,458	125,793,830	55,564,507	1,123,786	31,486,960	38,706,165	10,758,211
	WEATHER & UNBILLED REV. ADJ.	13,114,285	10,142,958	2,971,327				
	TOTAL PROFORMA THERMS	276,547,743	135,936,788	58,535,834	1,123,786	31,486,960	38,706,165	10,758,211
	TOTAL BILLS	2,018,268			24	456	48	12
	TOTAL MINIMUM BILLS		37,789					

**AVISTA UTILITIES
WASHINGTON NATURAL GAS
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES
12 MONTHS ENDED DECEMBER 31, 2019**

WORK PAPER REFERENCE	TOTAL	GEN SERVICE SCHEDULE 101	LRG GEN SVC SCHEDULE 111	EX LRG GEN SVC SCHEDULE 121	INTERRUPTIBLE SCHEDULE 131	TRANSPORT SCHEDULE 146	TRANSPORT SCHEDULE 148	TRANSPORT SCH 148 - WSU ANN. MINIMUM
							(1)	(2)
PRESENT RATES								
JDM-G-13/14		\$9.50				\$625.00	\$200.00	\$26,332.00
JDM-G-13/14			\$107.56					
JDM-G-13/14		41.035¢			27.008¢	10.494¢	2.800¢	1.000¢
JDM-G-13/14		53.333¢	36.159¢		21.681¢	9.336¢	4.500¢	
JDM-G-13/14			27.562¢		20.373¢	8.419¢	3.168¢	
JDM-G-13/14			23.517¢		18.203¢	7.785¢	2.500¢	
JDM-G-13/14			16.497¢			5.851¢	2.091¢	
		45.330¢	26.177¢		21.273¢	9.041¢		
PROPOSED RATES								
		\$9.50				\$625.00	\$200.00	\$26,332.00
			\$107.56					
		41.035¢			27.008¢	10.494¢	2.800¢	1.000¢
		53.333¢	36.159¢		21.681¢	9.336¢	4.500¢	
			27.562¢		20.373¢	8.419¢	3.168¢	
			23.517¢		18.203¢	7.785¢	2.500¢	
			16.497¢			5.851¢	2.091¢	
		45.330¢	26.177¢		21.273¢	9.041¢		

(1) Block 1 - Kaiser-Trentwood - workpaper JDM-G-19
 Block 2 - Lamb-Weston - workpaper JDM-G-21
 Block 3 - Mutual Materials - workpaper JDM-G-25
 Block 4 - Washington Potato - workpaper JDM-G-23
 Block 5 - Avista Electric generating facilities billed at 2.091 cents/therm (Sch. 148 floor)

(2) Monthly minimum / rate per therm - workpaper JDM-G-27

Note: Rates exclude Sch. 150 (Purch. Gas Cost Adj.)

**AVISTA UTILITIES
WASHINGTON NATURAL GAS
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES
12 MONTHS ENDED DECEMBER 31, 2019**

WORK PAPER REFERENCE	TOTAL	GEN SERVICE SCHEDULE 101	LRG GEN SVC SCHEDULE 111	EX LRG GEN SVC SCHEDULE 121	INTERRUPTIBLE SCHEDULE 131	TRANSPORT SCHEDULE 146	TRANSPORT SCHEDULE 148	TRANSPORT SCH 148 - WSU ANN. MINIMUM
PRESENT REVENUE								
BASE TARIFF REVENUE								
BASIC CHARGE	\$19,784,130	\$19,173,546				\$285,000	\$9,600	\$315,984
MONTHLY/ANNUAL MINIMUM	4,100,743		4,064,585			36,158		
BLOCK 1	35,160,712	33,589,617			54,016	833,885	575,612	107,582
BLOCK 2	30,302,902	23,433,353	5,873,515		62,584	710,761	222,689	
BLOCK 3	8,938,789		7,699,232		64,300	1,116,497	58,759	
BLOCK 4	873,856		546,914		58,161	119,395	149,387	
BLOCK 5	603,844		425,316			66,248	112,281	
ANNUAL MINIMUM								
SUBTOTAL	\$99,764,976	\$76,196,516	\$18,609,561	\$0	\$239,061	\$3,167,944	\$1,128,328	\$423,566
NET SHIFTING ADJUSTMENT								
SUBTOTAL	\$99,764,976	\$76,196,516	\$18,609,561	\$0	\$239,061	\$3,167,944	\$1,128,328	\$423,566
ADJUST TO ACTUAL	0	0	0	0	0	0	0	0
TOTAL BASE TARIFF REVENUE	\$99,764,976	\$76,196,516	\$18,609,561	\$0	\$239,061	\$3,167,944	\$1,128,328	\$423,566
ADJUSTMENT REVENUE								
UNBILLED REVENUE ADJUSTMENT								
JDM-G-15 UNBILLED LOAD THERMS	1,714,892	1,568,418	146,474					
JDM-G-2/5/6 UNBILLED LOAD RATE		45.330¢	26.177¢			9.041¢		
UNBILLED LOAD REVENUE	\$749,314	\$710,972	\$38,342	\$0				
TOTAL UNBILLED THERM ADJ	1,714,892	1,568,418	146,474	0				
TOTAL UNBILLED REVENUE ADJ	\$749,314	\$710,972	\$38,342					
WEATHER NORMALIZATION ADJ								
JDM-G-17 WEATHER-SENSITIVE THERMS	11,399,393	8,574,540	2,824,853					
JDM-G-2/5/6 WEATHER-SENSITIVE RATE		45.963¢	27.362¢					
WEATHER-SENSITIVE REVENUE	\$4,714,068	\$3,941,118	\$772,949	\$0				
OTHER ADJUSTMENTS								
TOTAL ADJUSTMENT REVENUE	\$5,463,382	\$4,652,090	\$811,291		\$0	\$0	\$0	\$0
TOTAL BASE TARIFF REVENUE	99,764,976	76,196,516	18,609,561		239,061	3,167,944	1,128,328	423,566
TOTAL PRESENT REVENUE	\$105,228,358	\$80,848,606	\$19,420,853		\$239,061	\$3,167,944	\$1,128,328	\$423,566

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/08/2021
CASE NO:	UE-200900 & UG-200901	WITNESS:	Joe Miller
REQUESTER:	AWEC	RESPONDER:	Marcus Garbarino
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	AWEC – 010	TELEPHONE:	(509) 495-2567
		EMAIL:	marcus.garbarino@avistacorp.com

SUBJECT: Revenue Normalization

REQUEST:

Reference “Miller Electric Workpapers”, tab “Pres & Prop Rev”: Please provide an updated version in the referenced workpaper based on actual loads over the period January 1, 2020 through December 31, 2020.

RESPONSE:

Please see the attachment labeled “AWEC-DR-010-Attachment A” for “Miller Electric Workpapers”, tab “Pres & Prop Rev” updated with actual loads from the period of January 1, 2020 through December 31, 2020. The re-pricing of the 2020 billing determinants at present rates resulted in present revenue decreasing by \$8,472,653, inclusive of the adjustment discussed below. Please note, the Company updated the present revenue calculation only and did not attempt to flow this reduction in revenue through to rate spread and rate design.

After our initial filing, a large industrial customer on Schedule 025 announced their plans to permanently close. Their operations are winding down in 2021 and they plan to completely cease operations by Q3 2022. Please see the attachment labeled “AWEC-DR-010-Attachment B” for “Miller Electric Workpapers”, tab “Pres & Prop Rev”, updated to remove this customer and their actual load from the period of January 1, 2019 through December 31, 2019. This known and measurable change resulted in a decrease to present revenue of \$1,143,142, which will also have an increasing effect on the Company’s requested revenue requirement. Please see Staff-DR-156 for additional information.

**AVISTA UTILITIES
WASHINGTON ELECTRIC
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES
12 MONTHS ENDED DECEMBER 31, 2019**

WORK PAPER REFERENCE	TOTAL	RESIDENTIAL SCHEDULE 1,2	GENERAL SVC. SCH. 11,12	LG. GEN. SVC. SCH. 21,22	EX LG GEN SVC SCHEDULE 25	PUMPING SCH. 30, 31, 32	ST & AREA LTG SCH. 41-48
<u>PRESENT BILL DETERMINANTS</u>							
<u>KILOWATT HOURS (KWHS)</u>							
JDM-E-10		1,659,126,803	421,693,288	1,142,806,821	130,809,316	47,883,080	
JDM-E-10		508,948,769	173,306,451	130,413,056	489,902,497	96,736,692	
JDM-E-10		267,006,201			347,599,214		
JDM-E-20							17,192,573
	SUBTOTAL	5,433,424,759	2,435,081,772	594,999,739	1,273,219,876	968,311,027	144,619,772
							17,192,573
JDM-E-10	SUBTOTAL	5,433,424,759	2,435,081,772	594,999,739	1,273,219,876	968,311,027	144,619,772
JDM-E-10	ADJUSTMENT TO ACTUAL	0	0	0	0	0	0
JDM-E-3	TOTAL BEFORE ADJUSTMENT	5,433,424,759	2,435,081,772	594,999,739	1,273,219,876	968,311,027	144,619,772
JDM-E-3	WEATHER & UNBILLED ADJ. KWHS	50,504,502	45,460,032	5,297,429	(430,706)	0	177,747
	TOTAL PROFORMA KWHS	5,483,929,261	2,480,541,804	600,297,168	1,272,789,170	968,311,027	144,797,519
JDM-E-10	TOTAL BILLS		2,653,924	398,124	22,616	264	29,854
JDM-E-10	MINIMUM BILLS						
JDM-E-10	EXCESS DEMAND		442,212	2,600,293	1,187,346		
<u>PROPOSED BILL DETERMINANTS</u>							
<u>KILOWATT HOURS (KWHS)</u>							
		1,659,126,803	421,693,288	1,142,806,821	130,809,316	47,883,080	0
		508,948,769	173,306,451	130,413,056	489,902,497	96,736,692	0
		267,006,201	0	0	347,599,214	0	0
		0	0	0	0	0	0
		0	0	0	0	0	0
	STREET & AREA LIGHTS	0	0	0	0	0	17,192,573
	SUBTOTAL	5,433,424,759	2,435,081,772	594,999,739	1,273,219,876	968,311,027	144,619,772
		0	0	0	0	0	0
	SUBTOTAL	5,433,424,759	2,435,081,772	594,999,739	1,273,219,876	968,311,027	144,619,772
	ADJUSTMENT TO ACTUAL	0	0	0	0	0	0
	TOTAL BEFORE ADJUSTMENT	5,433,424,759	2,435,081,772	594,999,739	1,273,219,876	968,311,027	144,619,772
	WEATHER & UNBILLED ADJ. KWHS	50,504,502	45,460,032	5,297,429	(430,706)	0	177,747
	TOTAL PROFORMA KWHS	5,483,929,261	2,480,541,804	600,297,168	1,272,789,170	968,311,027	144,797,519
	TOTAL BILLS		2,653,924	398,124	22,616	264	29,854
	MINIMUM BILLS						
	EXCESS DEMAND		442,212	2,600,293	1,187,346		

**AVISTA UTILITIES
WASHINGTON ELECTRIC
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES
12 MONTHS ENDED DECEMBER 31, 2019**

WORK PAPER REFERENCE	TOTAL	RESIDENTIAL SCHEDULE 1	GENERAL SVC. SCH. 11,12	LG. GEN. SVC. SCH. 21,22	EX LG GEN SVC SCHEDULE 25	PUMPING SCH. 30, 31, 32	ST & AREA LTG SCH. 41-48
PRESENT RATES							
JDM-E-21	BASIC CHARGE	\$9.00	\$20.00			\$20.00	
	MONTHLY MINIMUM						
JDM-E-21	BLOCK 1 PER KWH	8.103¢	11.686¢	7.535¢	5.505¢	10.292¢	
JDM-E-21	BLOCK 2 PER KWH	9.427¢	8.588¢	6.742¢	4.953¢	7.350¢	
JDM-E-21	BLOCK 3 PER KWH	11.053¢			4.235¢		
	BLOCK 4 PER KWH						
	ADJUST TO ACTUAL PER KWH	8.703¢	10.784¢	7.454¢		8.324¢	
JDM-E-21	DEMAND BLOCK 1			\$550.00	\$30,650.00		
JDM-E-21	DEMAND BLOCK 2		\$7.00	\$7.00	\$8.30		
PROPOSED RATES							
	BASIC CHARGE	\$9.00	\$20.00			\$20.00	
	MONTHLY MINIMUM						
	BLOCK 1 PER KWH	8.103¢	11.686¢	7.535¢	5.505¢	10.292¢	
	BLOCK 2 PER KWH	9.427¢	8.588¢	6.742¢	4.953¢	7.350¢	
	BLOCK 3 PER KWH	11.053¢			4.235¢		
	BLOCK 4 PER KWH						
	ADJUST TO ACTUAL PER KWH	8.703¢	10.784¢	7.454¢		8.324¢	
	DEMAND BLOCK 1			\$550.00	\$30,650.00		
	DEMAND BLOCK 2		\$7.00	\$7.00	\$8.30		

Note: Rates do not include BPA Residential Exchange Program Schedule 59, , Decoupling Schedule 75, Public Purpose Adjustment Schedules 89,91,92, REC Revenue Adjustment Schedule 98 or Power Cost Surcharge Schedule 93.

**AVISTA UTILITIES
WASHINGTON ELECTRIC
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES
12 MONTHS ENDED DECEMBER 31, 2019**

WORK PAPER REFERENCE	TOTAL	RESIDENTIAL SCHEDULE 1	GENERAL SVC. SCH. 11,12	LG. GEN. SVC. SCH. 21,22	EX LG GEN SVC SCHEDULE 25	PUMPING SCH. 30, 31, 32	ST & AREA LTG SCH. 41-48
PRESENT REVENUE							
BASE TARIFF REVENUE							
	BASIC CHARGE	\$32,444,876	\$23,885,316	\$7,962,480		\$597,080	
	MONTHLY MINIMUM	0					
	BLOCK 1	281,957,796	134,439,045	49,279,078	86,110,494	7,201,053	4,928,127
	BLOCK 2	103,029,624	47,978,600	14,883,558	8,792,448	24,264,871	7,110,147
	BLOCK 3	44,233,022	29,512,195			14,720,827	
	BLOCK 4	0					
	DEMAND BLOCK 1	20,530,400			12,438,800	8,091,600	
	DEMAND BLOCK 2	31,152,504		3,095,483	18,202,048	9,854,973	
JDM-E-22/23	POWER FACTOR ADJUSTMENT	163,428		0	163,428		0
JDM-E-29/8	PRIMARY VOLTAGE DISCOUNT	(1,646,513)			(54,993)		
	ANNUAL MINIMUM ADJUSTMENT	0				0	
JDM-E-11	STREET & AREA LIGHT REVENUE	6,628,665					6,628,665
	SUBTOTAL	\$518,493,802	\$235,815,157	\$75,220,599	\$125,652,226	\$62,541,803	\$12,635,353
		0	0	0	0	0	0
	SUBTOTAL	\$518,493,802	\$235,815,157	\$75,220,599	\$125,652,226	\$62,541,803	\$12,635,353
	ADJUST TO ACTUAL	0	0	0	0	0	0
	TOTAL BASE TARIFF REVENUE	\$518,493,802	\$235,815,157	\$75,220,599	\$125,652,226	\$62,541,803	\$12,635,353
	ADJUSTMENT REVENUE						
	UNBILLED REVENUE ADJUSTMENT						
JDM-E-15	UNBILLED LOAD KWHS	16,525,463	14,551,546	2,207,580	(411,410)	177,747	
JDM-E-5/6	UNBILLED LOAD RATE		8.703¢	10.784¢	7.454¢	8.324¢	
	UNBILLED LOAD REVENUE	\$1,488,637	\$1,266,449	\$238,058	(\$30,666)	\$14,796	
JDM-E-17	WEATHER-SENSITIVE KWHS	0	0	0	0		
JDM-E-5/6	WEATHER-SENSITIVE RATE		9.715¢	8.588¢	6.726¢		
	WEATHER-SENSITIVE REVENUE	\$0	\$0	\$0	\$0		
JDM-E-15	TOTAL UNBILLED KWH ADJUST	16,525,463	14,551,546	2,207,580	(411,410)	177,747	0
	TOTAL UNBILLED REVENUE ADJ	\$1,488,637	\$1,266,449	\$238,058	(\$30,666)	\$14,796	
	WEATHER NORMALIZATION ADJ						
JDM-E-17	WEATHER-SENSITIVE KWHS	33,979,039	30,908,486	3,089,849	(19,296)		
JDM-E-5/6	WEATHER-SENSITIVE RATE		9.715¢	8.588¢	6.726¢		
	WEATHER-SENSITIVE REVENUE	\$3,266,942	\$3,002,884	\$265,356	(\$1,298)		
	TOTAL ADJUSTMENT REVENUE	\$4,755,579	\$4,269,333	\$503,414	(\$31,963)	\$14,796	
	TOTAL BASE TARIFF REVENUE	518,493,802	235,815,157	75,220,599	125,652,226	62,541,803	12,635,353
	TOTAL PRESENT REVENUE	\$523,249,381	\$240,084,489	\$75,724,012	\$125,620,262	\$62,541,803	\$12,650,149

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

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/08/2021
CASE NO:	UE-200900 & UG-200901	WITNESS:	Elizabeth Andrews
REQUESTER:	AWEC	RESPONDER:	Jaime Majure
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	AWEC – 011	TELEPHONE:	(509) 495-7839
		EMAIL:	jaime.majure@avistacorp.com

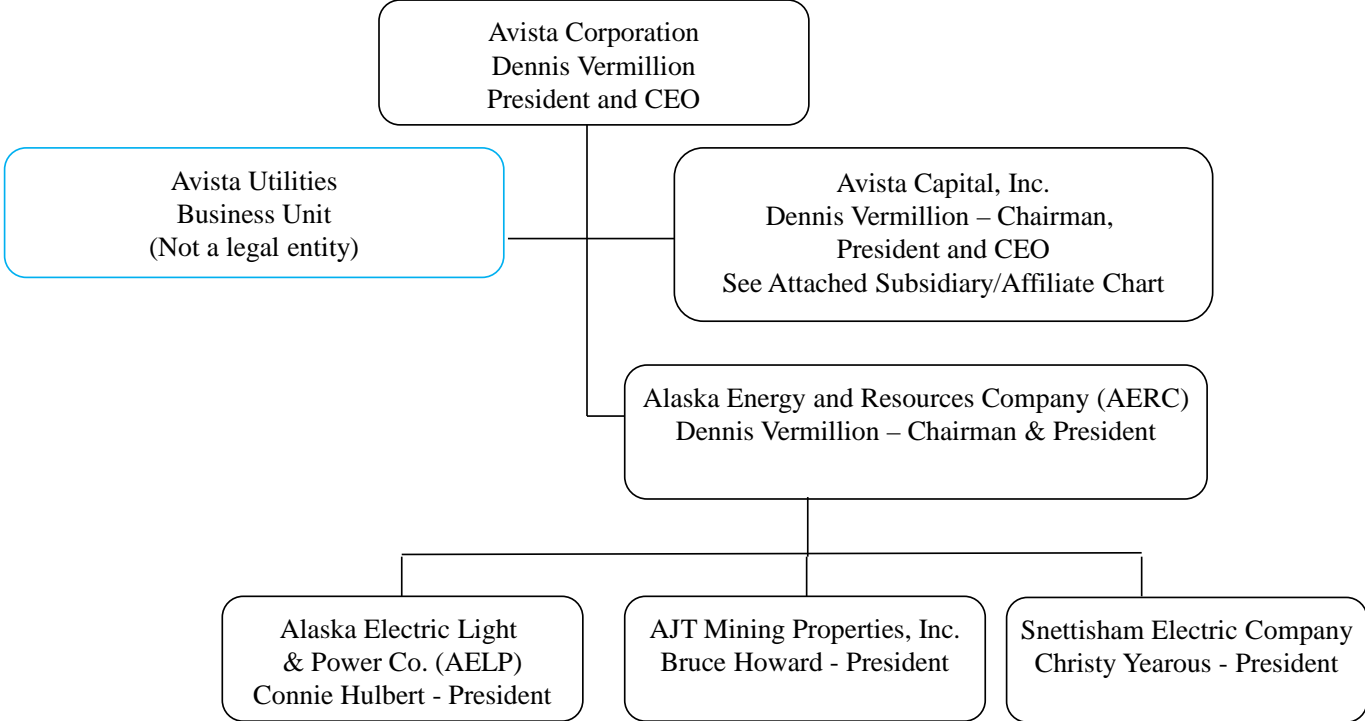
SUBJECT: Miscellaneous Expenses (affiliate charges)

REQUEST:

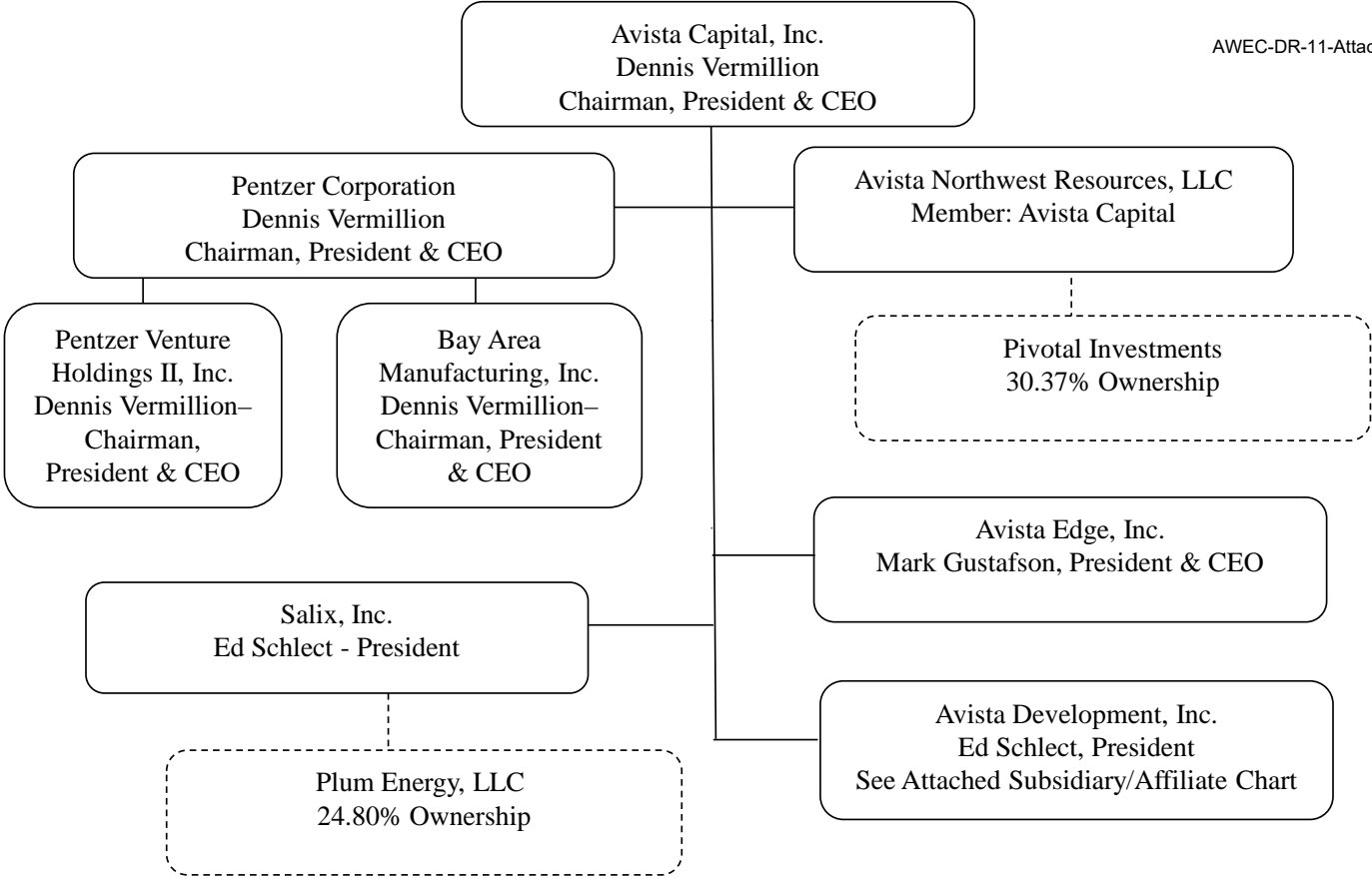
Please provide an entity relationship diagram detailing each entity owned (>5%), directly or indirectly, by Avista Corporation as of December 31, 2020.

RESPONSE:

Please see AWEC-DR-011 Attachment A for the requested information.



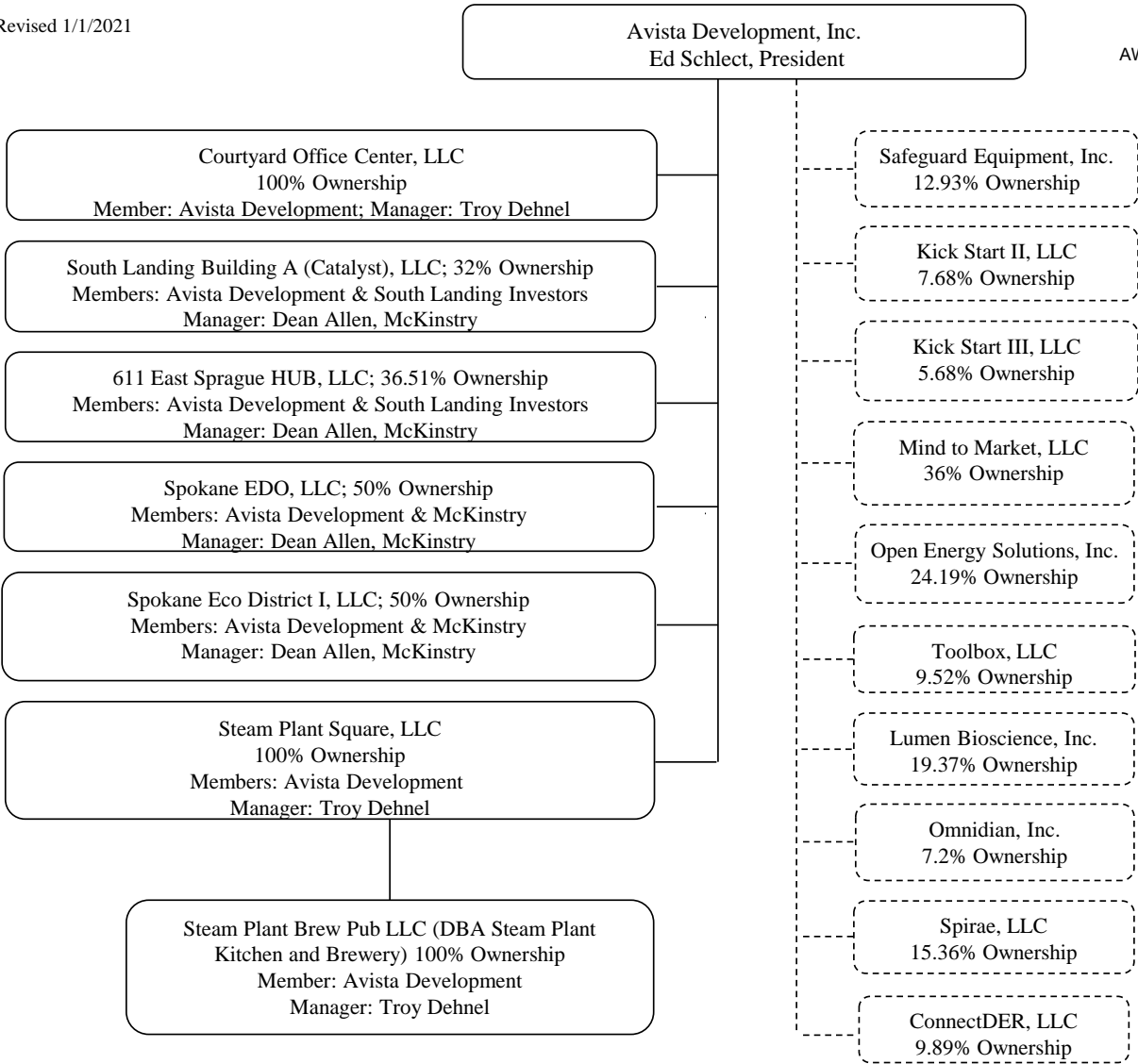
Companies are wholly owned unless otherwise indicated.



Companies are wholly owned unless otherwise indicated. Companies in dotted lines are affiliates in which we own greater than 5% non-controlling interest. This chart does not include limited partnership investment funds.

Revised 1/1/2021

AWEC-DR-11-Attachment-A



Companies in dotted lines are affiliates in which we own greater than 5% non-controlling interest. This chart does not include limited partnership investment funds, but does include companies within the funds where Avista’s direct and indirect ownership exceeds 5%.

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

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/12/2021
CASE NO:	UE-200900 & UG-200901	WITNESS:	Elizabeth Andrews
REQUESTER:	AWEC	RESPONDER:	Jaime Majure
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	AWEC – 012	TELEPHONE:	(509) 495-7839
		EMAIL:	jaime.majure@avistacorp.com

SUBJECT: Miscellaneous Expenses (affiliate charges)

REQUEST:

Please provide any corporate cost allocation manuals that Avista uses to allocate costs among intercorporate affiliates.

RESPONSE:

Avista does not maintain any corporate cost allocation manuals used to allocate costs among its intercorporate affiliates, as the Company's policy is to directly assign all costs for subsidiaries to the subsidiaries themselves. When labor is charged, the full cost of the loaded labor is charged to the subsidiary, and all vendor invoices are charged directly to the subsidiary. An annual Memo is distributed to employees from members of Avista's Executive Officers to address this charging of costs to affiliated/subsidiary entities.

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

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/10/2021
CASE NO:	UE-200900 & UG-200901	WITNESS:	Mark Thies
REQUESTER:	AWEC	RESPONDER:	Karrie Wilson
TYPE:	Data Request	DEPT:	Finance
REQUEST NO.:	AWEC – 013	TELEPHONE:	(509) 495-2345

SUBJECT: Cost of Capital

REQUEST:

Reference Exh. MTT-2 at 1: Please provided an updated version of the referenced table with the actual debt issuance and associated costs of the forecasted issuance identified line 18.

RESPONSE:

See AWEC-DR-013 Attachment A.

AVISTA CORPORATION
Cost of Long-Term Debt Detail - Washington
December 31, 2020

Line No.	Description	Coupon Rate	Maturity Date	Settlement Date	Principal Amount	Issuance Costs	SWAP Loss/(Gain)	Discount (Premium)	Loss/Reacq Expenses	Net Proceeds	Yield to Maturity	Principal Outstanding 12/31/2020	Effective Cost	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(g)	(h)	(i)	(j)	(k)	(l)	
1	FMBS - SERIES A	7.530%	5/5/2023	5/6/1993	5,500,000	42,712	-	-	963,011	4,494,277	9.359%	5,500,000	514,744	1
2	FMBS - SERIES A	7.540%	5/5/2023	5/7/1993	1,000,000	7,766	-	-	175,412	816,822	9.375%	1,000,000	93,747	2
3	FMBS - SERIES A	7.180%	8/11/2023	8/12/1993	7,000,000	54,364	-	-	-	6,945,636	7.244%	7,000,000	507,064	3
4	ADVANCE ASSOCIAT	2.022%	6/1/2037	6/3/1997	40,000,000	1,296,086	-	-	(1,769,125)	40,473,039	1.979%	40,000,000	791,744	4
5	FMBS - SERIES C	6.370%	6/19/2028	6/19/1998	25,000,000	158,304	-	-	188,649	24,653,047	6.475%	25,000,000	1,618,863	5
6	FMBS - 6.25%	6.250%	12/1/2035	11/17/2005	150,000,000	1,812,935	(4,445,000)	367,500	1,700,376	150,564,188	6.222%	150,000,000	9,332,891	6
7	FMBS - 5.70%	5.700%	7/1/2037	12/15/2006	150,000,000	4,702,304	3,738,000	222,000	-	141,337,696	6.120%	150,000,000	9,179,674	7
8	5.125% SERIES	5.125%	4/1/2022	9/22/2009	250,000,000	2,284,788	(10,776,222)	575,000	2,875,817	255,040,618	4.907%	250,000,000	12,268,615	8
9	5.55% SERIES	5.550%	12/20/2040	12/20/2010	35,000,000	258,834	-	-	5,263,822	29,477,345	6.788%	35,000,000	2,375,887	9
10	4.45% SERIES	4.450%	12/14/2041	12/14/2011	85,000,000	692,833	10,557,000	-	-	73,750,167	5.340%	85,000,000	4,538,871	10
11	4.23% SERIES	4.230%	11/29/2047	11/30/2012	80,000,000	730,833	18,546,870	-	105,020	60,617,277	5.868%	80,000,000	4,694,533	11
12	4.11% SERIES	4.110%	12/1/2044	12/18/2014	60,000,000	428,205	(5,429,000)	-	-	65,000,795	3.650%	60,000,000	2,190,040	12
13	4.37% SERIES	4.370%	12/1/2045	12/16/2015	100,000,000	590,761	9,383,299	-	-	90,025,940	5.017%	100,000,000	5,016,889	13
14	3.54% SERIES	3.540%	12/1/2051	12/15/2016	175,000,000	1,042,569	53,966,197	-	-	119,991,233	5.598%	175,000,000	9,797,043	14
15	3.91% SERIES	3.910%	12/1/2047	12/14/2017	90,000,000	552,539	8,823,322	-	-	80,624,139	4.550%	90,000,000	4,095,220	15
16	4.35% SERIES	4.350%	6/1/2048	5/22/2018	375,000,000	4,246,448	26,580,102	378,750	-	343,794,700	4.881%	375,000,000	18,303,348	16
17	3.43% SERIES	3.430%	12/1/2049	11/26/2019	180,000,000	1,108,340	13,330,106	-	-	165,561,554	3.885%	180,000,000	6,992,955	17
18	3.07% SERIES	3.070%	9/30/2050	9/30/2020	165,000,000	1,071,782	33,503,119	-	-	130,425,099	4.323%	165,000,000	7,133,408	18
19												1,973,500,000	99,445,537	19
20														20
21	Repurchase	2	8.85%	6/5/2028	5/24/2002	10,000,000			(2,228,153)	12,228,153	6.981%		-188,084	21
22	Repurchase	2	8.83%	6/5/2028	4/3/2003	10,000,000			(450,769)	10,450,769	8.395%		-43,661	22
23	Repurchase	2	8.83%	12/29/2022	3/11/2003	5,000,000			92,363	4,907,637	9.029%		10,341	23
24	Repurchase	2	5.72%	3/1/2034	12/30/2009	17,000,000			1,916,297	15,083,703	6.661%		159,446	24
25	Repurchase	2	6.55%	10/1/2032	12/31/2008	66,700,000			3,709,174	62,990,826	7.034%		324,360	25
26												1,973,500,000	99,707,939	26
27						212,998,421					2.557%	212,998,421	5,446,489	27
28												2,186,498,421	105,154,428	28
29														29
30											4.81%			30
31														31
32														32
33														33
34														34

WASHINGTON'S TOTAL DEBT OUTSTANDING AND COST OF DEBT AT December 31, 2020

- ¹ Average Monthly Average Rate over a twelve month period
- ² Coupon Rate at the time of repurchase
- ³ Calculated using the Internal Rate of Return method

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

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/10/2021
CASE NO:	UE-200900 & UG-200901	WITNESS:	Mark Thies
REQUESTER:	AWEC	RESPONDER:	Karrie Wilson
TYPE:	Data Request	DEPT:	Finance
REQUEST NO.:	AWEC – 014	TELEPHONE:	(509) 495-2345

SUBJECT: Cost of Capital

REQUEST:

Reference Exh. MTT-2 at 1: Does Avista have plans to issue new debt, and/or retire old debt issuances in calendar year 2021? If yes, please provide the expected terms of the issuance in a format substantially similar to line 18 of the referenced exhibit.

RESPONSE:

See AWEC-DR-014 Attachment A

AVISTA CORPORATION
Cost of Debt Detail - Washington
September 30, 2021

Line No.	Description	Coupon Rate	Maturity Date	Settlement Date	Principal Amount	Issuance Costs	SWAP Loss/(Gain)	Discount (Premium)	Loss/Reacq Expenses	Net Proceeds	Yield to Maturity	Principal Outstanding 9/30/2021	Effective Cost	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(g)	(g)	(h)	(i)	(j)	(k)	(l)	
1	FMBS - SERIES A	7.530%	5/5/2023	5/6/1993	5,500,000	42,712	-	-	963,011	4,494,277	9.359%	5,500,000	514,744	1
2	FMBS - SERIES A	7.540%	5/5/2023	5/7/1993	1,000,000	7,766	-	-	175,412	816,822	9.375%	1,000,000	93,747	2
3	FMBS - SERIES A	7.180%	8/11/2023	8/12/1993	7,000,000	54,364	-	-	-	6,945,636	7.244%	7,000,000	507,064	3
4	ADVANCE ASSOCIAT	1.929% ¹	6/1/2037	6/3/1997	40,000,000	1,296,086	-	-	(1,769,125)	40,473,039	1.886%	40,000,000	754,540	4
5	FMBS - SERIES C	6.370%	6/19/2028	6/19/1998	25,000,000	158,304	-	-	188,649	24,653,047	6.475%	25,000,000	1,618,863	5
6	FMBS - 6.25%	6.250%	12/1/2035	11/17/2005	150,000,000	1,812,935	(4,445,000)	367,500	1,700,376	150,564,188	6.222%	150,000,000	9,332,891	6
7	FMBS - 5.70%	5.700%	7/1/2037	12/15/2006	150,000,000	4,702,304	3,738,000	222,000	-	141,337,696	6.120%	150,000,000	9,179,674	7
8	5.125% SERIES	5.125%	4/1/2022	9/22/2009	250,000,000	2,284,788	(10,776,222)	575,000	2,875,817	255,040,618	4.907%	250,000,000	12,268,615	8
10	5.55% SERIES	5.550%	12/20/2040	12/20/2010	35,000,000	258,834	-	-	5,263,822	29,477,345	6.788%	35,000,000	2,375,887	10
11	4.45% SERIES	4.450%	12/14/2041	12/14/2011	85,000,000	692,833	10,557,000	-	-	73,750,167	5.340%	85,000,000	4,538,871	11
12	4.23% SERIES	4.230%	11/29/2047	11/30/2012	80,000,000	730,833	18,546,870	105,020	-	60,617,277	5.868%	80,000,000	4,694,533	12
13	4.11% SERIES	4.110%	12/1/2044	12/18/2014	60,000,000	428,782	(5,429,000)	-	-	65,000,218	3.650%	60,000,000	2,190,070	13
14	4.37% SERIES	4.370%	12/1/2045	12/16/2015	100,000,000	590,761	9,383,299	-	-	90,025,940	5.017%	100,000,000	5,016,889	14
15	3.54% SERIES	3.540%	12/1/2051	12/15/2016	175,000,000	1,042,569	53,966,197	-	-	119,991,234	5.598%	175,000,000	9,797,043	15
16	3.91% SERIES	3.910%	12/1/2047	12/14/2017	90,000,000	548,589	8,823,322	-	-	80,628,089	4.550%	90,000,000	4,094,958	16
17	4.35% SERIES	4.350%	6/1/2048	5/22/2018	375,000,000	4,246,448	26,580,102	-	-	344,173,450	4.874%	375,000,000	18,277,633	17
18	3.43% SERIES	3.430%	12/1/2049	11/26/2019	180,000,000	1,111,577	13,325,137	-	-	165,563,286	3.885%	180,000,000	6,992,851	18
19	3.07% SERIES	3.070%	9/30/2050	9/30/2020	165,000,000	1,071,782	33,503,119	-	-	130,425,099	4.323%	165,000,000	7,133,408	19
19	Forecasted Issuance	3.050% ²	8/1/2051	8/31/2021	120,000,000	1,200,000 ⁶	12,723,390	-	-	106,076,610	3.694%	120,000,000	4,432,745	19
19												2,093,500,000	103,815,027	19
19														19
19														19
19	Repurchase	8.85% ³	6/5/2028	5/24/2002	10,000,000				(2,228,153)	12,228,153	6.981%		-188,084	19
19	Repurchase	8.83% ³	6/5/2028	4/3/2003	10,000,000				(450,769)	10,450,769	8.395%		-43,661	19
25	Repurchase	8.83% ³	12/29/2022	3/11/2003	5,000,000				92,363	4,907,637	9.029%		10,341	25
26	Repurchase	5.72% ³	3/1/2034	12/30/2009	17,000,000				1,916,297	15,083,703	6.661%		159,446	26
27	Repurchase	6.55% ³	10/1/2032	12/31/2008	66,700,000				3,709,174	62,990,826	7.034%		324,360	27
26												2,093,500,000	104,077,428	28
26	⁵ Short Term-Debt				100,000,000						2.557%	100,000,000	2,557,000	26
27	TOTAL DEBT OUTSTANDING AND COST OF DEBT AT September 30, 2021												27	
27												<u>2,193,500,000</u>	<u>106,634,428</u>	27
28														28
29														28
30														29
30														30
31														31
32														32
33														33
34														34
35														35
36														36

Adjusted Weighted Average Cost of Debt 4.861%

¹ Var. Rate Long-Term Debt, interest rate information comes from 'Variable LT Rate' tab

² This is a projected issuance, whose maturity date and coupon rate may change depending on market conditions. Forecasted Rates are based on forward rates from Thomson Reuters analysis tools plus an estimated credit spread

³ The coupon rate used is the cost of debt at the time of the repurchases

⁴ The amounts are calculated using the IRR function

⁵ Short-Term Debt information comes from 'ST without Term Loan' tab

⁶ Issuance costs are estimated.

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/12/2021
CASE NO:	UE-200900 & UG-200901	WITNESS:	Kaylene Schultz
REQUESTER:	AWEC	RESPONDER:	Justin Baldwin-Bonney
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	AWEC – 023	TELEPHONE:	(509) 495-4130
		EMAIL:	Justin.BaldwinBonney@avistacorp.com

SUBJECT: Depreciation Expense

REQUEST: Please provide depreciation expenses by FERC account for calendar year 2020. Please provide this information for both Gas and Electric services.

RESPONSE:

Refer to AWEC–023-Attachment-A for depreciation and amortization expense by FERC account for calendar year 2020. Amounts shown are for the full calendar year and allocated to Washington electric and natural gas.

	FERC	Washington Electric	Washington Gas
NG:[]			
NH:[DEPR EXPENSES - STEAM PRODUCTION PLANT]			
NI:[D-310XXX Land & Land Rights]	310	2,001	-
NJ:[D-311XXX Structures & Improvements]	311	2,878,367	-
NK:[D-312000 Boiler Plant]	312	5,325,698	-
NL:[D-313000 Generators]	313	24,362	-
NM:[D-314000 Turbogenerator Units]	314	2,176,939	-
NN:[D-315000 Accessory Electric Equipment]	315	820,963	-
NO:[D-316000 Miscellaneous Power Plant Equipment]	316	414,936	-
NP:[TOTAL DEPR EXPENSES - STEAM PRODUCTION PLANT]		11,643,266	-
NQ:[]			
NR:[DEPR EXPENSES - HYDRAULIC PRODUCTION PLANT:]			
NS:[D-330XXX Land & Land Rights]	330	561,429	-
NT:[D-331XXX Structures & Improvements]	331	1,179,204	-
NU:[D-332XXX Reservoirs, Dams, & Waterways]	332	2,528,468	-
NV:[D-333000 Waterwheels, Turbines, & Generators]	333	3,550,909	-
NW:[D-334000 Accessory Electric Equipment]	334	1,408,228	-
NX:[D-335XXX Miscellaneous Power Plant Equipment]	335	167,390	-
NY:[D-336000 Roads, Railroads, & Bridges]	336	56,509	-
NZ:[TOTAL DEPR EXPENSES - HYDRAULIC PRODUCTION PLANT]		9,452,137	-
OA:[]			
OB:[DEPR EXPENSES - OTHER PRODUCTION PLANT:]			
OC:[D-304000 Land & Land Rights]	304	-	-
OD:[D-340200 Land & Land Rights]	340	-	-
OE:[D-341000 Structures & Improvements]	341	440,284	-
OF:[D-342000 Fuel Holders, Producers, & Accessories]	342	354,753	-
OG:[D-343000 Prime Movers]	343	375,567	-
OH:[D-344000 Generators]	344	4,845,951	-
OI:[D-344010 Generators - Solar]	344	6,996	-
OJ:[D-345000 Accessory Electric Equipment]	345	800,631	-
OK:[D-345010 Accessory Electric Equipment - Solar]	345	1,789	-
OL:[D-346000 Miscellaneous Power Plant Equipment]	346	94,226	-
OM:[TOTAL DEPR EXPENSES - OTHER PRODUCTION PLANT]		6,920,196	-
ON:[]			
OO:[TOTAL DEPR EXPENSES - PRODUCTION PLANT]		28,015,599	-
OP:[]			

OQ:[DEPR EXPENSES - TRANSMISSION PLANT (E) / UNDERGROUND STORAGE PLANT (G)]			
OS:[D-350100 Land in Fee (G)]	350	-	-
OT:[D-350200 Land in Fee (E) / Storage Right-of-Way (G)]	350	-	614
OU:[D-350300 Removing Property of Others (E)]	350	10,432	-
OV:[D-350400 Land Easements (E)]	350	164,789	-
OW:[D-350XXX Land & Land Rights]	350	175,221	614
OX:[D-351000 Energy Storage Eq (E)]	351	-	-
OY:[D-351100 S&I - Wells (G)]	351	-	13,250
OZ:[D-351200 Computer Software (E) / Storage Right-of-Way (G)]	351	-	2,178
PA:[D-351300 S&I - Measuring/Regulating Station (G)]	351	-	396
PB:[D-351400 S&I - Office (G)]	351	-	1,039
PC:[D-351410 S&I - Pump House (G)]	351	-	462
PD:[D-351XXX Structures & Improvements (E & G)]	351	-	17,326
PE:[D-352000 Structures & Improvements (E) / Wells (G)]	352	283,920	159,969
PF:[D-352200 Well Reservoirs (G)]	352	-	2,742
PG:[D-352300 Well Non-Recoverable (G)]	352	-	29,135
PH:[D-352XXX Structures & Improvements (Except 352100)]	352	283,920	191,847
PI:[D-353000 Station Equipment]	353	4,564,117	17,291
PJ:[D-353100 Station Equipment]	353	20,455	-
PK:[D-353XXX Station Equipment]	353	4,584,571	17,291
PL:[D-354000 Towers & Fixtures]	354	177,362	166,091
PM:[D-355000 Poles & Fixtures]	355	3,636,815	16,948
PN:[D-356000 Overhead Conductors & Devices]	356	2,009,700	1,350
PO:[D-357000 Underground Conduit]	357	35,315	23,464
PP:[D-358000 Underground Conductors & Devices]	358	35,573	-
PQ:[D-359000 Roads & Trails]	359	19,494	-
PR:[TOTAL DEPR EXPENSES - TRANSMISSION PLANT (E) / UNDERGROUND STORAGE PLANT (G)]		10,957,970	434,932
PT:[TOTAL DEPR EXPENSES - TRANSMISSION PLANT (E)]		10,957,970	-
PV:[TOTAL DEPR EXPENSES - UNDERGROUND STORAGE PLANT (G)]		-	434,932
PX:[]			
PY:[DEPR EXPENSES - DISTRIBUTION PLANT]			
PZ:[]			
QA:[DEPR EXPENSES - ELECTRIC DISTRIBUTION PLANT]			
QB:[D-360200 Land & Land Rights]	360	-	-
QC:[D-360400 Land Easements]	360	16,996	-
QD:[D-360500 Land Ease Perpetual]	360	-	-
QE:[D-361000 Structures & Improvements]	361	465,699	-
QF:[D-362000 Station Equipment]	362	2,740,346	-
QG:[D-363000 Energy Storage Eq]	363	172,357	-
QH:[D-364000 Poles, Towers, & Fixtures]	364	7,229,569	-
QI:[D-365000 Overhead Conductors & Devices]	365	4,195,132	-
QJ:[D-366000 Underground Conduit]	366	1,293,535	-
QK:[D-367000 Underground Conductors & Devices]	367	5,142,401	-
QL:[D-368000 Line Transformers]	368	4,289,527	-
QM:[D-369XXX Services]	369	2,519,692	-
QN:[D-370XXX Meters]	370	3,456,020	-
QO:[D-371XXX Installations on Customers Premises]	371	222,681	-
QP:[D-373XXX Street Light & Signal Systems]	373	1,191,802	-
QQ:[TOTAL DEPR EXPENSES - ELECTRIC DISTRIBUTION PLANT]		32,935,758	-
QR:[]			

QS:[DEPR EXPENSES - GAS DISTRIBUTION PLANT]			
QT:[D-374200 Land & Land Rights]	374	-	-
QU:[D-374400 Land & Land Rights]	374	-	7,960
QV:[D-375000 Structures & Improvements]	375	-	15,460
QW:[D-376000 Mains]	376	-	5,860,295
QX:[D-378000 Measuring & Reg Station EquiA-General]	378	-	140,686
QY:[D-379000 Measuring & Reg Station EquiA-City Gate]	379	-	49,620
QZ:[D-380000 Services]	380	-	4,520,303
RA:[D-381XXX Meters]	381	-	2,979,167
RB:[D-382000 Meter Installations]	382	-	-
RC:[D-383000 House Regulators]	383	-	-
RD:[D-384000 House Regulator Installations]	384	-	-
RE:[D-385000 Industrial Measuring & Reg Sta Equip]	385	-	38,849
RF:[D-387000 Other Equipment]	387	-	-
RG:[TOTAL DEPR EXPENSES - GAS DISTRIBUTION PLANT]		-	13,612,340
RH:[]			
RI:[TOTAL DEPR EXPENSES - DISTRIBUTION PLANT]		32,935,758	13,612,340
RJ:[]			
RK:[DEPR EXPENSES - GENERAL PLANT]			
RL:[D-389XXX Land & Land Rights]	389	30,708	9,855
RM:[D-390XXX Structures & Improvements (Except 390200)]	390	1,717,026	1,447,487
RN:[D-391XXX Office Furniture & Equipment]	391	8,406,482	2,634,026
RO:[D-392XXX Transportation Equipment (Except 392200)]	392	9,702	-
RP:[D-393000 Stores Equipment]	393	112,901	34,465
RQ:[D-394000 Tools, Shop & Garage Equipment]	394	534,952	352,237
RR:[D-394100 Electric Charging Stations]	394	8,427	-
RS:[D-395XXX Laboratory Equipment]	395	150,780	32,305
RT:[D-396XXX Power Operated Equipment (Except 396200)]	396	-	-
RU:[D-397XXX Communications Equipment]	397	5,052,217	947,441
RV:[D-398000 Miscellaneous Equipment]	398	49,312	10,333
RW:[TOTAL DEPR EXPENSES - GENERAL PLANT]		16,072,506	5,468,147
RX:[TOTAL DEPRECIATION EXPENSES]		87,981,833	19,515,419
RY:[]			
RZ:[AMORTIZATION EXPENSES]			
SA:[]			
SB:[AMORT EXPENSES - FRANCHISES/INTANGIBLE PLANT/MISC IT INTANGIBLE PLANT]			
SC:[D-302000 Franchises & Consents]	302	631,857	-
SD:[D-303000 Intangible Plant - (C-IPL)]	303	360,729	89,625
SE:[AMORT EXPENSES - MISC IT INTANGIBLE PLANT]			
SF:[D-303100 Misc Intangible Plt-Mainframe Software - (C-IPL)]	303	14,622,076	3,981,981
SG:[D-303110 Misc Intangible Plant-PC Software - (C-IPL)]	303	11,177	3,570
SH:[D-303115 Misc Intangible Plant-PC Software - (C-IPL)]	303	3,181,278	1,016,171
SI:[D-303120 Misc Intangible Plant-Software-12.5 YR]	303	1,137,972	363,494
SJ:[D-303121 Misc Intangible Plant-AMI Software]	303	3,266,497	895,755
SK:[TOTAL AMORT EXPENSES - MISC IT INTANGIBLE PLANT]		22,219,000	6,260,971
SL:[TOTAL AMORT EXPENSES - FRANCHISES/INTANGIBLE PLANT/MISC IT INTANGIBLE PLANT]		23,211,587	6,350,596
SM:[]			
SN:[AMORT EXPENSES - UNDERGROUND STORAGE PLANT]			
SO:[D-352100 Wells - Leases (G)]	352	-	-
SP:[TOTAL AMORT EXPENSES - UNDERGROUND STORAGE PLANT]		-	-
SQ:[]			
SR:[AMORT EXPENSES - GENERAL PLANT]			
SS:[D-390200 Structures & Improvements]	390	86,922	-
ST:[D-392200 Transportation Equipment Leased]	392	-	-
SU:[D-396200 Power Operated Equipment Leased]	396	-	-
SV:[TOTAL AMORT EXPENSES - GENERAL PLANT]		86,922	-
SW:[TOTAL AMORTIZATION EXPENSES]		23,298,509	6,350,596
SX:[]			
SY:[TOTAL PLANT DEPRECIATION/AMORTIZATION EXPENSES]		111,280,342	25,866,015

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

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/22/2021
CASE NO:	UE-200900 & UG-200901	WITNESS:	Elizabeth Andrews
REQUESTER:	AWEC	RESPONDER:	Jeanne Pluth
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	AWEC – 044	TELEPHONE:	(509) 495-2204
		EMAIL:	jeanne.pluth@avistacorp.com

SUBJECT: Regulatory Assets/Liabilities

REQUEST:

Reference Avista's 2019 FERC Form 1, Page 123.3: Avista discusses a FERC audit of AFUDC. Please provide an explanation of the audit results and identify the amount of funds due to Washington ratepayers as a result of the FERC-required accounting changes.

RESPONSE:

There were two areas in the FERC audit that FERC indicated Avista needed to modify its accounting practices.

The first area was related the recording the AFUDC. Avista now records a portion of the AFUDC to a regulatory asset. The portion recorded to the regulatory asset is the differential between Avista's authorized AFUDC rate of its authorized ROR and the FERC AFUDC rate. There are no funds due to ratepayers due to this change.

The second area was related to Avista's method of deferring taxes on the AFUDC equity portion of AFUDC. Avista changed from using the normalization method to the flow-through method. This change decreased the amount of deferred tax expense that was being recorded. Because Avista had been collecting the deferred taxes on AFUDC equity when the accounting change was made, Avista deferred the amount that was being collected from customers until the new method of accounting was built into customers' rates, which was April 1, 2020. Avista has a liability of \$1,760,296 for WA electric customers and \$519,844 for WA natural gas customers. These are recorded in FERC Account No. 254319 – Regulatory Liability AFUDC Equity Tax Deferral.

Both of these issues were addressed in Docket Nos. UE-190074 and UG-190075.

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

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/29/2021
CASE NO:	UE-200900 & UG-200901	WITNESS:	Mark Thies
REQUESTER:	AWEC	RESPONDER:	Adam Munson
TYPE:	Data Request	DEPT:	Finance
REQUEST NO.:	AWEC – 069	TELEPHONE:	(509) 495-2471
		EMAIL:	adam.munson@avistacorp.com

SUBJECT: Corporate Cost Allocations

REQUEST: Reference Avista’s response to AWEC Data Request 11, Attachment A: Please identify whether the following individuals are employees of Avista Corporation. If an individual is an employee of Avista Corporation, please identify the cost center or department where the individual is employed and a description of the individual’s job title and responsibilities. If an individual is not, please identify the entity where the individual’s wages and salaries are recorded, along with the individual’s job title and responsibilities.

- a. Dennis Vermillion
- b. Connie Hulbert
- c. Bruce Howard
- d. Christy Yearous
- e. Ed Schlect
- f. Mark Gustafson
- g. Troy Dehnel

RESPONSE:

Individual	Title	Employed By	Wage Assignment
Dennis Vermillion	President and CEO	Avista Corp	Avista Corp
Connie Hulbert	AEL&P President	AEL&P	AEL&P
Bruce Howard	Sr Dir Environmental Affairs	Avista Corp	Avista Corp
Christy Yearous	Snettisham Electric President	AEL&P	AEL&P
Ed Schlect	VP and Chief Strategy Officer	Avista Corp	Avista Corp
Mark Gustafson	Dir Innovation & Strategy	Avista Corp	Avista Edge
Troy Dehnel	Project Manager	Avista Corp	Avista Corp & Avista Development

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

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/29/2021
CASE NO:	UE-200900 & UG-200901	WITNESS:	J. Kensok / E. Andrews
REQUESTER:	AWEC	RESPONDER:	David Plut
TYPE:	Data Request	DEPT:	IS/IT
REQUEST NO.:	AWEC – 0080	TELEPHONE:	(509) 495-7588
		EMAIL:	David.plut@avistacorp.com

SUBJECT: IS/IT

REQUEST:

Reference Andrews workpaper “1) PF 3.07 PF IS Adj 2019”, Tab “ISIT - 2 - Non-Labor”: Please provide an updated copy of the workpaper with actual calendar year 2020 IT&S expenditures inserted into column “F”.

RESPONSE:

As stated in testimony (JMK-1T Kensok Testimony) under IS/IT Operating and Maintenance Expenses starting at page 40, the scope of incremental expense submitted was narrowed to known and measurable non-labor items. The items are based on having a contractual agreement in place, are pre-paid costs, or are the continuation of costs for products and services that have increased beyond the 2019 historical test period. In other words, what was submitted in pro-forma was the known and measurable sub-set of non-labor expense, not pro-forma of all expected non-labor expense. This is also true for the incremental 2021 IS/IT Operating and Maintenance expenses included in PF 3.07.

To ensure a comprehensive response to this request, we are providing 2020 actuals for both (a) all non-labor expense and (b) the sub-set of non-labor known and measurable items.

For (a) all non-labor expense actuals for 2015 through 2020 please see document “Staff-DR-048” and spreadsheet “DR 48 UTC – 2015 thru 2020 ET actuals”.

For (b) the 2020 actuals of the pro-forma sub-set of non-labor known and measurable items please see spreadsheet “AWEC-DR-80 attachment A - 1) PF 3.07 PF IS Adj 2019”, Tab “ISIT - DR80- Non-Labor Actual”.

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/29/2021
CASE NO:	UE-200900 & UG-200901	WITNESS:	Elizabeth Andrews
REQUESTER:	AWEC	RESPONDER:	Jeanne Pluth
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	AWEC – 093	TELEPHONE:	(509) 495-2204
		EMAIL:	jeanne.pluth@avistacorp.com

SUBJECT: Jurisdictional Allocation

REQUEST:

Reference Workpaper “12A-2019.12-Avista Electric Pull”, Tab “E-ALL”: Please provide an updated version of the referenced workpaper, using data 01-01-2020 thru 12-31-2020 for all allocation factors. Please provide the information in Excel format with all formulas and links intact.

RESPONSE:

Please see Company’s response to AWEC-DR-092.

Included as AWEC-093 – Attachment A is the 12A-2020.12_Avista Electric Pull report prepared after 2020 year-end, using data 01-01-2020 thru 12-31-2020, where appropriate.

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/29/2021
CASE NO:	UE-200900 & UG-200901	WITNESS:	Elizabeth Andrews
REQUESTER:	AWEC	RESPONDER:	Jeanne Pluth
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	AWEC – 096	TELEPHONE:	(509) 495-2204
		EMAIL:	jeanne.pluth@avistacorp.com

SUBJECT: Jurisdictional Allocation

REQUEST:

Reference Workpaper “12A-2019.12-Avista Gas North Pull”, Tab “G-ALL”: Please provide an updated version of the referenced workpaper, using data 01-01-2020 thru 12-31-2020 for all allocation factors. Please provide the information in Excel format with all formulas and links intact.

RESPONSE:

Please see Company’s response to AWEC-DR-092.

Included as AWEC-096 – Attachment A is the 12A-2020.12_Avista Gas North Pull report prepared after 2020 year-end, using data 01-01-2020 thru 12-31-2020, where appropriate.

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

JURISDICTION:	WASHINGTON	DATE PREPARED:	04/07/2021
CASE NO.:	UE-200900 & UG-200901	WITNESS:	Josh DiLuciano
REQUESTER:	AWEC	RESPONDER:	Robb Raymond
TYPE:	Data Request	DEPT:	Electrical Engineering
REQUEST NO.:	AWEC-106	TELEPHONE:	(509) 495-4695
		EMAIL:	robb.raymond@avistacorp.com

SUBJECT: AMI

REQUEST:

Reference Avista’s response to AWEC Data Request 27: Avista indicates that only 53.8 % of the customers in the Residential class 001 currently have AMI meters installed as of December 31, 2020. Please clarify why such a small percentage of customers have AMI installed.

RESPONSE:

AWEC Data Request stated the following: *“Please identify the percentage of customers with AMI meters by rate schedule installed as of December 31, 2020. Please provide this information for both gas and electric services.”* Avista mis-understood the request and responded with a ratio by rate schedule relative to total deployed.

Enclosed is the percent of customers by rate schedule installed as of December 31st 2020.

Type	Rate Code	Rate Schedule Description	AMI Service Points with Active Service Agreement	% Deployed by Rate Schedule
ELEC	W001	001 Residential Service - WA	219,884	99.8%
ELEC	W002	002 Residential Service - WA	522	99.8%
ELEC	W011	011 General Service - WA	22,465	99.8%
ELEC	W012	012 Residential and Farm General Service - WA	9,940	99.8%
ELEC	W021	021 Large General Service - WA	1,723	99.8%
ELEC	W022	022 Residential and Farm Large General Service - WA	46	100.0%
ELEC	W030	030 Pumping Service - WA	52	100.0%
ELEC	W031	031 Pumping Service - WA	1,199	99.8%
ELEC	W032	032 Residential and Farm Pumping Service - WA	1,198	99.8%
ELEC	W062	062 Small Power Production and Cogeneration - WA	2	100.0%
ELEC	W063	063 Net Metering Option Schedule - WA	1,222	99.8%
ELEC	W095M	095M My Clean Energy 100 Clean	4	100.0%
GAS	W101	101 General Service Firm - WA	147,303	99.8%
GAS	W102	102 General Service Firm - WA	248	100.0%
GAS	W111	111 Large General Service Firm - WA	2,720	99.8%
GAS	W112	112 Large General Service Firm - WA	3	100.0%
GAS	W132	132 Interruptible Service - WA (Off Peak)	1	100.0%
			408,532	99.8%

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

JURISDICTION:	WASHINGTON	DATE PREPARED:	04/08/2021
CASE NO.:	UE-200900 & UG-200901	WITNESS:	Josh DiLuciano
REQUESTER:	AWEC	RESPONDER:	Robb Raymond
TYPE:	Data Request	DEPT:	Electrical Engineering
REQUEST NO.:	AWEC-108	TELEPHONE:	(509) 495-4695
		EMAIL:	robb.raymond@avistacorp.com

SUBJECT: AMI

REQUEST:

Reference Avista's response to AWEC Data Request 30: The referenced attachment does not identify Washington electric Schedule 25 as receiving any AMI investments. Is Avista, as a part of its AMI program, installing any AMI meters for any Schedule 25 customers? If yes, please identify the customer whose meters are being replaced with AMI meters using the numbering system from Mr. Miller's rate design workpapers.

RESPONSE:

Avista did not convert any Schedule 25 customers due to a difference with the AMI billing calculation variable. Though interval duration is not specified in the schedule 25 tariff language, we did not want to impact customer billing at this point due to AMI deployment. AMI peak demand is calculated from 5min interval data while Schedule 25 customers are programmed to calculate peak demand using 15-minute interval reads.

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

JURISDICTION:	WASHINGTON	DATE PREPARED:	04/13/2021
CASE NO:	UE-200900 & UG-200901	WITNESS:	E. Andrews/Joe Miller
REQUESTER:	AWEC	RESPONDER:	Marcus Garbarino
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	AWEC – 121	TELEPHONE:	(509) 495-2567
		EMAIL:	marcus.garbarino@avistacorp.com

SUBJECT: Loads

REQUEST:

On February 19, 2021, The Spokesman Review announced that Amazon would be building a fulfillment center in Avista's service territory:

- a. Please identify the date that the new Amazon distribution center will be in service in Avista's service territory.
- b. Please identify the expected load and demand of the fulfillment center.
- c. Please identify the annual revenues, based on currently approved rates, Avista expects with respect to the fulfillment center load.

RESPONSE:

Please see Avista's **CONFIDENTIAL** response to data request AWEC-DR-121C. Please note that Avista's response to AWEC-DR-121C is **Confidential per Protective Order in UTC Dockets UE-200900 and UG-200901**.

The Company has not included new revenue, capital, or O&M associated with customer growth in its direct filing and therefore believes it would be inappropriate to include new revenue such as the potential schedule 21 customer contemplated in this data request without the proper inclusion of the associated expenses as this would violate the tenets of the matching principle.

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

JURISDICTION:	WASHINGTON	DATE PREPARED:	01/13/2021
CASE NO.:	UE-200900 & UG-200901	WITNESS:	Elizabeth Andrews
REQUESTER:	UTC Staff	RESPONDER:	Bob Brandkamp
TYPE:	Data Request	DEPT:	Risk Management
REQUEST NO.:	Staff – 044	TELEPHONE:	(509) 495-4924
		EMAIL:	bob.brandkamp@avistacorp.com

SUBJECT: Insurance Expense

REQUEST:

Referring to the workpaper of Elizabeth M. Andrews for insurance adjustment, please explain why the *estimated* insurance expense for 2021 (\$11,874,745) is more than double the 2019 level (\$4,590,939) and provide support for the estimated 2021 level.

TOTAL COSTS									
Line of Insurance	as of 12/31/2019			as of 12/31/20 - Projected			as of 12/31/21 - Projected		
	premium with cc (1)	premium without cc	basis	premium with cc	premium without cc	basis	premium with cc	premium without cc	basis
	General Liability	\$2,259,774	\$2,704,244	actual	\$2,612,998	\$2,981,117	estimated	\$8,642,424	\$9,046,649
Directors & Officers Liability	\$850,468	\$1,221,598	actual	\$856,617	\$1,279,676	estimated	\$946,671	\$1,401,670	estimated
Property	\$1,480,696	\$1,503,777	actual	\$1,747,311	\$1,796,768	estimated	\$2,285,651	\$2,335,799	estimated
TOTAL INSURANCE COSTS	4,590,939	5,429,619		5,216,926	6,057,562		11,874,745	12,784,119	

RESPONSE:

Please see Avista’s **CONFIDENTIAL** response to data request Staff-DR-044C. Please note that Avista’s response to Staff-DR-044C is **Confidential per Protective Order in UTC Dockets UE-200900 and UG-200901**.

Revised Insurance expenses at 01.13.2021:

TOTAL COSTS									
Line of Insurance	as of 12/31/2019			12/31/20 - Actual			12/31/21 - Projected		
	premium with cc (1)	premium without cc	basis	premium with cc	premium without cc	basis	premium with cc	premium without cc	basis
	General Liability	\$2,259,774	\$2,704,244	actual	\$2,749,608	\$2,981,117	Actual	\$5,529,138	\$5,788,307
Directors & Officers Liability	\$850,468	\$1,221,598	actual	\$894,646	\$1,279,676	Actual	\$1,148,276	\$1,504,665	estimated (b)
Property	\$1,480,696	\$1,503,777	actual	\$1,765,375	\$1,792,539	Actual	\$2,235,720	\$2,283,779	Actual (a)
TOTAL INSURANCE COSTS	4,590,939	5,429,619		5,409,629	6,053,333		8,913,134	9,576,751	
	IA-1			IA-1			IA-1		
Less 10% D&O	-			89,465			114,828		
Adjusted for 10% D & O Removal	4,590,939			5,320,164			8,798,306		
							(a) Actual premium, estimated credits		
							(b) estimated, will be available 4/1/2021		

As previously provided in Company witness Ms. Andrews' testimony, initial 2021 estimates as of 9/14/20 were subject to extreme variability over time given the significant rate increases across most lines of insurance in 2020 combined with the fact that we were several months away from some policy renewals. Ms. Andrews noted the Company would provide updated information when available in Q'1 of 2021. As our policies began to renew for the 2021 period, our insurance costs for each line were able to be more accurately assessed. This is reflected in the updated chart above which reflects substantially lower overall insurance costs than originally projected in September of 2020 (see Staff-DR-044C Confidential Attachment A). The revised estimate of 2021 costs are 94% above those in 2019. Explanations for the increases by line of insurance follow below.

Insurance companies began raising premiums, some significantly, beginning in late 2019 after a multi-year period in which their premiums were held flat or actually decreased, while claim frequency and severity continued to increase. Avista experienced extraordinary increases in 2021 Liability insurance premiums above and beyond industry wide increases based on recent wildfire activity in Oregon and Washington combined with insurers' continuing wildfire losses and perceived increase of wildfire risk throughout the western United States. Avista also incurred significant increases in its 2021 Property premiums and expects significant increases in D & O insurance premiums at the 3/31/21 renewal as insurers look to bring collected premiums in line with increases in losses across these programs industry wide. Avista will supplement this response at a later time after the final D&O insurance premium invoices are received.

Excess General Liability

The excess liability insurance market place started to see significant premium increases in 2019 due to an increase in loss costs for the industry primarily attributable to the frequency of large jury settlements. Avista experienced a 21.6% increase in excess general liability costs in 2020 due to a combination of rate increases related to increased industry loss costs combined with the loss of an \$115,000 credit typically received from one of our insurance companies.

Costs in 2021 built significantly off of the 2020 cost increases due to an increase in wildfire exposure in Avista's service territory. Prior to the September 7, 2020 wildfire event across the Pacific Northwest, Avista had anticipated a premium increase of approximately 15% at the 12/31/2020 renewal due to ongoing increase in loss costs in the industry. However, given the occurrence of the September 7, 2020 wildfire event coupled with the occurrence of two prior fires in Avista service territory, our insurance companies applied significant premium increases related to wildfire exposure. The increase directly attributable to wildfire exposure constitutes \$2.5 million of the \$2.8 million (89%) increase in excess general liability costs in 2021. Unlike issues such as increased loss costs which tend to be cyclical in nature, and abate after two or three years, the issue of wildfire exposure is one which will only get worse with time. This will result in expected significant insurance expenses into the future as all utilities in the Pacific Northwest will struggle with obtaining affordable wildfire coverage in the future. With the exception of credit offsets (estimated and included) expected to be received during 2021, excess general liability premium costs are known and measurable at this point in time. See Staff-DR-044C Confidential Attachment B - Liability Invoices for a record of premiums paid.

Property Insurance

The property insurance market in the latter half of 2018 began a pivot away from several years of declining rates (2013-2017) to one where premium increases will be the new norm through at least 2022. While premiums continued to decrease over this period, claim activity did not decrease, resulting in ever decreasing profitability for insurance companies. This problem became compounded when the industry experienced two of the biggest catastrophic loss years in the history of the industry in 2017 and 2018. This

triggered an industry wide move for insurers to start to seek property insurance premium increases in order to return this line of business to profitability.

Avista had a 18.5% increase in property insurance premiums at its 12/1/19 renewal due to the market minimum increases in addition to additional premium increases related to a 2017 property loss at our Cabinet Gorge hydro generation plant and an expected insurance loss resulting from a 2018 transformer failure at our Coyote Springs CT generation facility. Industry wide, premiums have continued to increase, often at a monthly rate, since that time.

Avista is projected to experience an additional 27% increase in property insurance expense in 2021 as the property market continues to work to return their property lines of business to profitability. Some insurance companies have restricted the amount of capacity they will write due to profitability issues, thus decreasing supply and causing a corresponding increase in premiums. These increases may be even higher for property programs insured in part through Lloyds of London, due to losses in Lloyd's syndicates' property books in 2017 and 2018. Industry forecasts are for similar increases in 2022 as well. With the exception of credit offsets (estimated and included) expected to be received during 2021, and premium change beginning with the 12/21 renewal, property premium costs are known and measurable at this point in time. See Staff-DR-044C Confidential Attachment C for a record of Property Invoices premiums paid.

Directors and Officers Insurance

Directors and Officers (D & O) insurance shares the same history of declining premiums during a period of increasing loss activity. Increased losses were driven by specific large loss events, merger objection lawsuits, an increase in securities class-action suits, general increases in claims frequency and higher defense costs. Going forward, insurers see additional risk in that additional claims may be brought under the False Claims Act (FCA) or other regulatory venues, as the government audits and investigates the borrowers within the programs established by the Coronavirus Aid, Relief, Economic and Security Act (CARES). Other risks that are driving increases in premiums include publicly traded companies may be subject to disclosure suits if their company performance doesn't match with how they indicated they would respond in disclosures or that there will be an increase in D & O claims related to the increased number of business failures as a result of the COVID pandemic.

Although premiums increased from 2019 through 2020, net premium remained relatively flat due to an increase in credits applied to D & O premiums and the mitigation of our mutual insurers who typically hold rate increases to less than that of the commercial insurers. However, based on the conditions noted above, we expect the 2021 premium increase magnitude to outpace credit receipts in 2021. At this time, Avista expects a blended gross premium rate increase of 21% at the 3/31/21 based on broker estimates (see the est tab in Staff-DR-044C Confidential Attachment A). We will amend our projected 2021 D & O expense in April after we've received the invoice for the 3/31/21 renewal.

Updating for changes in amounts due to actual invoices received at this time, reduces the Company's Washington electric and natural gas insurance expense from that as filed by \$1,031,000 and \$785,000. The impact on the Company's proposed revenue requirement is a reduction of approximately \$1,024,000 and \$821,000. The Company will supplement this response with actual amounts for the estimated "credits" and D&O insurance premiums once received.