

**Exh. BAE-3
Dockets UE-200900, UG-200901,
UE-200984
Witness: Betty Ann Erdahl**

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

**AVISTA CORPORATION, d/b/a
AVISTA UTILITIES,**

Respondent.

**DOCKETS UE-200900, UG-200901,
UE-200984 (*Consolidated*)**

**EXHIBIT TO
TESTIMONY OF**

Betty Ann Erdahl

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Staff Adjustment vs. Company Adjustment 3.03 G-ARAM

April 21, 2021

Line No.	DESCRIPTION	As filed		Staff's Revised	
		Pro Forma ARAM Adjustment	3.03 G-ARAM	Pro Forma ARAM Adjustment	3.03 G-ARAM
	Adjustment Number				
	Workpaper Reference				
	REVENUES				
1	Total General Business	\$ -	\$ -	-	-
2	Total Transportation	-	-	-	-
3	Other Revenues	-	-	-	-
4	Total Gas Revenues	-	-	-	-
	EXPENSES				
	Production Expenses				
5	City Gate Purchases	-	-	-	-
6	Purchased Gas Expense	-	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-
8	Total Production	-	-	-	-
	Underground Storage				
9	Operating Expenses	-	-	-	-
10	Depreciation/Amortization	-	-	-	-
11	Taxes	-	-	-	-
12	Total Underground Storage	-	-	-	-
	Distribution				
13	Operating Expenses	-	-	-	-
14	Depreciation/Amortization	-	-	-	-
15	Taxes	-	-	-	-
16	Total Distribution	-	-	-	-
17	Customer Accounting	-	-	-	-
18	Customer Service & Information	-	-	-	-
19	Sales Expenses	-	-	-	-
	Administrative & General				
20	Operating Expenses	-	-	-	-
21	Depreciation/Amortization	-	-	-	-
22	Regulatory Amortizations	-	-	-	-
23	Taxes	-	-	-	-
24	Total Admin. & General	-	-	-	-
25	Total Gas Expense	-	-	-	-
26	OPERATING INCOME BEFORE FIT	-	-	-	-
	FEDERAL INCOME TAX				
27	Current Accrual	-	-	-	-
28	Debt Interest	-	-	-	-
29	Deferred FIT	41	(5)		
30	Amort ITC	-	-	-	-
31	NET OPERATING INCOME	\$ (41)	\$ 5		
	RATE BASE				
	PLANT IN SERVICE				
32	Underground Storage	\$ -	\$ -	-	-
33	Distribution Plant	-	-	-	-
34	General Plant	-	-	-	-
35	Total Plant in Service	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT				
36	Underground Storage	-	-	-	-
37	Distribution Plant	-	-	-	-
38	General Plant	-	-	-	-
39	Total Accumulated Depreciation/Amortization	-	-	-	-
40	NET PLANT	-	-	-	-
41	DEFERRED TAXES				
42	Net Plant After DFIT	-	-	-	-
43	GAS INVENTORY	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-
45	OTHER	-	-	-	-
46	WORKING CAPITAL	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	-	-
48	RATE OF RETURN				
50	REVENUE REQUIREMENT			(7)	