

**Exh. ANH-2
Dockets UE-200900, UG-200901,
UE-200894
Witness: Aimee N. Higby**

**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-200894 (*Consolidated*)**

**EXHIBIT TO
TESTIMONY OF**

Aimee N. Higby

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Staff Summary Adjustments 3.11 through 3.15

April 21, 2021

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS - ADJUST NET PLANT AMA TO EOP
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000S OF DOLLARS)

DESCRIPTION	As-Filed				Staff Adjustment				Increase / (Decrease) To filed Case	Company Updated							
	Adjustment 3.11 - Customer at the Center				Adjustment 3.11 - Customer at the Center					Updated w/2020 Actuals							
	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.11 Customer at the Center	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.11 Customer at the Center		2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.11 Customer at the Center				
	OFFSETS				OFFSETS					OFFSETS							
EXPENSES																	
Intangible	(319)	2,153	-	1,834	(206)	1,741	-	1,535		(206)	2,220	-	2,014				
Production	-	-	-	-	-	-	-	-		-	-	-	-				
Transmission	-	-	-	-	-	-	-	-		-	-	-	-				
Distribution	-	-	-	-	-	-	-	-		-	-	-	-				
General	-	4	-	4	(11)	39	-	28		(11)	39	-	28				
Total Electric Expenses	(319)	2,157	-	1,838	(217)	1,780	-	1,563	(275)	(217)	2,259	-	2,042				
OPERATING INCOME BEFORE FIT				(1,838)				(1,563)					(2,042)				
FEDERAL INCOME TAX																	
Current Accrual		21%		(386)				(328)					(429)				
Debt Interest		2.48%		(49)				(42)					(54)				
NET OPERATING INCOME				(1,404)				(1,193)					(1,559)				
RATE BASE																	
PLANT IN SERVICE																	
Intangible	(7,060)	10,767	-	3,707	(2,596)	8,704	-	6,108		(2,596)	11,100	-	8,504				
Production	-	-	-	-	-	-	-	-		-	-	-	-				
Transmission	-	-	-	-	-	-	-	-		-	-	-	-				
Distribution	-	-	-	-	-	-	-	-		-	-	-	-				
General	-	19	-	19	(204)	194	-	(9)		(204)	194	-	(9)				
Total Plant in Service	(7,060)	10,787	-	3,726	(2,799)	8,898	-	6,099		(2,799)	11,294	-	8,495				
ACCUMULATED DEPRECIATION/AMORT																	
Intangible	7,060	(905)	-	6,156	2,596	(710)	-	1,886		2,596	(729)	-	1,866				
Production	-	-	-	-	-	-	-	-		-	-	-	-				
Transmission	-	-	-	-	-	-	-	-		-	-	-	-				
Distribution	-	-	-	-	-	-	-	-		-	-	-	-				
General	-	(2)	-	(2)	204	(54)	-	150		204	(54)	-	150				
Total Accumulated Depreciation	7,060	(907)	-	6,154	2,799	(763)	-	2,036		2,799	(783)	-	2,016				
NET PLANT	-	9,880	-	9,880	-	8,135	-	8,135		-	10,511	-	10,511				
DEFERRED TAXES																	
Net Plant After DFIT	-	(564)	-	(564)	-	(153)	-	(153)		-	(232)	-	(232)				
	-	9,316	-	9,316	-	7,982	-	7,982	(1,334)	-	10,279	-	10,279				
TOTAL RATE BASE				9,316				7,982					10,279				
RATE OF RETURN																	
REVENUE REQUIREMENT				2,775				2,365					3,076				
Revenue Conversion Factor		7.43%															
NOI Requirement		75.529%		2,096				1,786					2,323				
Revenue Requirement				2,775				2,365	(410)				3,076				
Revised Revenue Requirement																	
Additional Detail for Cost of Service																	
Depreciation Expense																	
Steam	-	-	-	-	-	-	-	-		-	-	-	-				
Hydro	-	-	-	-	-	-	-	-		-	-	-	-				
Other	-	-	-	-	-	-	-	-		-	-	-	-				
Total Production Depreciation Expense	-	-	-	-	-	-	-	-		-	-	-	-				
Plant in Service																	
Steam	-	-	-	-	-	-	-	-		-	-	-	-				
Hydro	-	-	-	-	-	-	-	-		-	-	-	-				
Other	-	-	-	-	-	-	-	-		-	-	-	-				
Total Production Plant in Service	-	-	-	-	-	-	-	-		-	-	-	-				
Accumulated Depreciation																	
Steam	-	-	-	-	-	-	-	-		-	-	-	-				
Hydro	-	-	-	-	-	-	-	-		-	-	-	-				
Other	-	-	-	-	-	-	-	-		-	-	-	-				
Total Production Accumulated Depreciation	-	-	-	-	-	-	-	-		-	-	-	-				

Note: Retirements shown above, collectively PF Adj. 3.11-3.15 in total, represent the Company's actual 2020 retirements. Retirements included in the Company's filed case were estimated based on total 2020 expected retirements. In order to make sure all retirements were captured in this case, the Company allocated retirements to each of these five pro forma adjustments based on pro rata share of transfers-to-plant included in this case.

AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS - ADJUST NET PLANT AMA TO EOP
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

DESCRIPTION	As-Filed				Staff Adjustment				Increase / (decrease) To filed Case	Company Updated Updated w/2020 Actuals			
	Adjustment 3.11 - Customer at the Center				Adjustment 3.11 - Customer at the Center					Adjustment 3.11 - Customer at the Center			
	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.11 Customer at the Center	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.11 Customer at the Center		2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.11 Customer at the Center
	OFFSETS				OFFSETS					OFFSETS			
EXPENSES													
Intangible	(100)	676	-	576	(68)	497	-	429		(68)	647	-	579
Underground Storage	-	-	-	-	-	-	-	-		-	-	-	-
Distribution	-	-	-	-	-	-	-	-		-	-	-	-
General	-	1	-	1	(3)	12	-	9		(3)	12	-	9
Total Natural Gas Expenses	(100)	677	-	577	(71)	509	-	438	(139) Expenses	(71)	659	-	588
OPERATING INCOME BEFORE FIT				(577)				(438)					(588)
FEDERAL INCOME TAX													
Current Accrual	21%			(121)				(92)					(124)
Debt Interest	2.48%			(15)				(12)					(16)
NET OPERATING INCOME				(441)				(334)					(449)
RATE BASE													
PLANT IN SERVICE													
Intangible	(1,992)	3,379	-	1,387	(873)	2,483	-	1,610		(873)	3,235	-	2,362
Underground Storage	-	-	-	-	-	-	-	-		-	-	-	-
Distribution	-	-	-	-	-	-	-	-		-	-	-	-
General	-	6	-	6	(55)	61	-	6		(55)	61	-	6
Total Plant in Service	(1,992)	3,385	-	1,393	(928)	2,544	-	1,617		(928)	3,296	-	2,368
ACCUMULATED DEPRECIATION/AMORT													
Intangible	1,992	(284)	-	1,708	873	(213)	-	660		873	(219)	-	653
Underground Storage	-	-	-	-	-	-	-	-		-	-	-	-
Distribution	-	-	-	-	-	-	-	-		-	-	-	-
General	-	(1)	-	(1)	55	(17)	-	38		55	(17)	-	38
Total Accumulated Depreciation	1,992	(285)	-	1,708	928	(230)	-	698		928	(236)	-	692
NET PLANT	-	3,100	-	3,100	-	2,314	-	2,314		-	3,060	-	3,060
DEFERRED TAXES													
Net Plant After DFIT	-	(177)	-	(177)	-	(41)	-	(41)		-	(66)	-	(66)
TOTAL RATE BASE				2,923		2,273		2,273	(650) Net Plant After ADFIT		2,994		2,994
RATE OF RETURN													
REVENUE REQUIREMENT				871				666					889
Revenue Conversion Factor	7.43%												
NOI Requirement	75.529%			658				503					671
Revenue Requirement				871				666	(205) Revised Revenue Requirement				889

Note: Retirements shown above, collectively PF Adj. 3.11-3.15 in total, represent the Company's actual 2020 retirements. Retirements included in the Company's filed case were estimated based on total 2020 expected retirements. In order to make sure all retirements were captured in this case, the Company allocated retirements to each of these five pro forma adjustments based on pro rata share of transfers-to-plant included in this case.

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS - ADJUST NET PLANT AMA TO EOP
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

DESCRIPTION	As-Filed				Staff Adjustment				Increase / (Decrease) To filed Case	Company Updated			
	Adjustment 3.12 - Large Distinct Projects				Adjustment 3.12 - Large Distinct Projects					Updated w/2020 Actuals			
	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.12 - Large Distinct Projects	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.12 - Large Distinct Projects		2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.12 - Large Distinct Projects
	OFFSETS				OFFSETS					OFFSETS			
EXPENSES													
Intangible	-	178	-	178	-	-	-	-	-	-	-	-	-
Production	(68)	79	-	11	(34)	-	-	(34)	(34)	71	-	37	37
Transmission	(77)	293	-	216	(15)	116	-	101	(15)	179	-	164	164
Distribution	(34)	68	-	34	(17)	1	-	(16)	(17)	64	-	47	47
General	(89)	105	-	16	(186)	25	-	(161)	(186)	175	-	(11)	(11)
Total Electric Expenses	(268)	723	-	455	(251)	142	-	(109)	(563)	489	-	238	238
OPERATING INCOME BEFORE FIT				(455)				109				(238)	(238)
FEDERAL INCOME TAX													
Current Accrual	21%			(96)				23				(50)	(50)
Debt Interest	2.48%			(121)				(32)				(94)	(94)
NET OPERATING INCOME				(238)				118				(95)	(95)
RATE BASE													
PLANT IN SERVICE													
Intangible	-	890	-	890	-	-	-	-	-	-	-	-	-
Production	(2,706)	3,599	-	893	(1,379)	-	-	(1,379)	(1,379)	3,083	-	1,704	1,704
Transmission	(2,767)	14,227	-	11,460	(708)	5,652	-	4,945	(708)	8,684	-	7,977	7,977
Distribution	(1,369)	2,764	-	1,395	(859)	23	-	(836)	(859)	2,620	-	1,761	1,761
General	(1,765)	2,760	-	995	(3,516)	671	-	(2,845)	(3,516)	4,381	-	865	865
Total Plant in Service	(8,607)	24,240	-	15,633	(6,461)	6,346	-	(115)	(6,461)	18,768	-	12,307	12,307
ACCUMULATED DEPRECIATION/AMORT													
Intangible	-	(27)	-	(27)	-	-	-	-	-	-	-	-	-
Production	2,706	(47)	-	2,659	1,379	-	-	1,379	1,379	(47)	-	1,332	1,332
Transmission	2,767	(82)	-	2,685	708	(63)	-	645	708	(91)	-	617	617
Distribution	1,369	(3)	-	1,366	859	(0)	-	858	859	(18)	-	841	841
General	1,765	(64)	-	1,701	3,516	(15)	-	3,501	3,516	(87)	-	3,429	3,429
Total Accumulated Depreciation	8,607	(223)	-	8,385	6,461	(78)	-	6,383	6,461	(243)	-	6,218	6,218
NET PLANT	-	24,018	-	24,018	-	6,268	-	6,268	-	18,525	-	18,525	18,525
DEFERRED TAXES													
Net Plant After DFTT	-	(710)	-	(710)	-	(164)	-	(164)	-	(520)	-	(520)	(520)
	-	23,308	-	23,308	-	6,104	-	6,104	-	18,005	-	18,005	18,005
TOTAL RATE BASE				23,308				6,104	(17,203)	18,005		18,005	18,005
RATE OF RETURN													
REVENUE REQUIREMENT				2,608				445				1,896	1,896
Revenue Conversion Factor	7.43%												
NOI Requirement	75.529%			1,970				336				1,432	1,432
Revenue Requirement				2,608				445	(2,163)	Revised Revenue Requirement		1,896	1,896
Additional Detail for Cost of Service													
Depreciation Expense													
Steam	(55)	-	-	(55)	(21)	-	-	(21)	(21)	-	-	(21)	(21)
Hydro	(13)	79	-	66	(12)	-	-	(12)	(12)	64	-	52	52
Other	-	-	-	-	(1)	-	-	(1)	(1)	7	-	6	6
Total Production Depreciation Expense	(68)	79	-	11	(34)	-	-	(34)	(34)	71	-	37	37
Plant in Service													
Steam	(2,083)	-	-	(2,083)	(801)	-	-	(801)	(801)	-	-	(801)	(801)
Hydro	(623)	3,599	-	2,976	(561)	-	-	(561)	(561)	2,896	-	2,334	2,334
Other	-	-	-	-	(17)	-	-	(17)	(17)	187	-	170	170
Total Production Plant in Service	(2,706)	3,599	-	893	(1,379)	-	-	(1,379)	(1,379)	3,083	-	1,704	1,704
Accumulated Depreciation													
Steam	2,083	-	-	2,083	801	-	-	801	801	-	-	801	801
Hydro	623	(47)	-	576	561	-	-	561	561	(46)	-	515	515
Other	-	-	-	-	17	-	-	17	17	(1)	-	16	16
Total Production Accumulated Depreciation	2,706	(47)	-	2,659	1,379	-	-	1,379	1,379	(47)	-	1,332	1,332

[Note: Retirements shown above, collectively PF Adj. 3.11-3.15 in total, represent the Company's actual 2020 retirements. Retirements included in the Company's filed case were estimated based on total 2020 expected retirements. In order to make sure all retirements were captured in this case, the Company allocated retirements to each of these five pro forma adjustments based on pro rata share of transfers-to-plant included in this case.]

AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS - ADJUST NET PLANT AMA TO EOP
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

DESCRIPTION	As-Filed				Staff Adjustment				Increase / (decrease) To filed Case	Company Updated			
	Adjustment 3.12 - Large Distinct Projects				Adjustment 3.12 - Large Distinct Projects					Updated w/2020 Actuals			
	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.12 - Large Distinct Projects	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.12 - Large Distinct Projects		2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.12 - Large Distinct Projects
	OFFSETS				OFFSETS					OFFSETS			
EXPENSES													
Intangible	-	56	-	56	-	-	-	-	-	-	-	-	-
Underground Storage	(1)	20	-	19	-	21	-	21	-	21	-	21	21
Distribution	(17)	117	-	100	(21)	117	-	96	(21)	115	-	94	94
General		33	-	11	(45)	-	-	(45)	(45)	48	-	3	3
Total Natural Gas Expenses	(40)	226	-	186	(66)	138	-	72	(115)	184	-	118	118
OPERATING INCOME BEFORE FIT				(186)				(72)				(118)	(118)
FEDERAL INCOME TAX													
Current Accrual	21%			(39)				(15)				(25)	(25)
Debt Interest	2.48%			(37)				(32)				(38)	(38)
NET OPERATING INCOME				(110)				(24)				(55)	(55)
RATE BASE													
PLANT IN SERVICE													
Intangible	-	279	-	279	-	-	-	-	-	-	-	-	-
Underground Storage	(60)	1,402	-	1,342	-	1,464	-	1,464	-	1,464	-	1,464	1,464
Distribution	(677)	4,918	-	4,241	(1,026)	4,944	-	3,918	(1,026)	4,847	-	3,821	3,821
General	(411)	866	-	455	(790)	-	-	(790)	(790)	1,200	-	410	410
Total Plant in Service	(1,148)	7,466	-	6,317	(1,816)	6,408	-	4,592	(1,816)	7,511	-	5,695	5,695
ACCUMULATED DEPRECIATION/AMORT													
Intangible	-	(8)	-	(8)	-	-	-	-	-	-	-	-	-
Underground Storage	60	(9)	-	51	-	(9)	-	(9)	-	(9)	-	(9)	(9)
Distribution	677	(63)	-	614	1,026	(63)	-	963	1,026	(61)	-	965	965
General	411	(20)	-	391	790	-	-	790	790	(25)	-	764	764
Total Accumulated Depreciation	1,148	(101)	-	1,047	1,816	(72)	-	1,743	1,816	(96)	-	1,720	1,720
NET PLANT	-	7,365	-	7,365	-	6,335	-	6,335	-	7,415	-	7,415	7,415
DEFERRED TAXES													
Net Plant After DFIT	-	(174)	-	(174)	-	(136)	-	(136)	-	(164)	-	(164)	(164)
		7,191	-	7,191		6,199	-	6,199		7,251	-	7,251	7,251
TOTAL RATE BASE				7,191				6,199	(991)	7,251		7,251	7,251
RATE OF RETURN													
REVENUE REQUIREMENT				853				642				786	786
Revenue Conversion Factor	7.43%												
NOI Requirement	75.529%			644				485				594	594
Revenue Requirement				853				642	(211)			786	786

Note: Retirements shown above, collectively PF Adj. 3.11-3.15 in total, represent the Company's actual 2020 retirements. Retirements included in the Company's filed case were estimated based on total 2020 expected retirements. In order to make sure all retirements were captured in this case, the Company allocated retirements to each of these five pro forma adjustments based on pro rata share of transfers-to-plant included in this case.

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS - ADJUST NET PLANT AMA TO EOP
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

DESCRIPTION	As-Filed				Staff Adjustment				Increase / (Decrease) To filed Case	Company Updated			
	Adjustment 3.13 - Programs				Adjustment 3.13 - Programs					Updated w/2020 Actuals			
	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.13 - Programs	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.13 - Programs		2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.13 - Programs
	OFFSETS				OFFSETS					OFFSETS			
EXPENSES													
Intangible	-	133	-	133	(16)	-	-	(16)		(16)	169	-	153
Production	(13)	78	-	65	(4)	-	-	(4)		(4)	58	-	54
Transmission	(17)	156	-	139	(12)	33	-	21		(12)	151	-	139
Distribution	(117)	819	(166)	536	(201)	372	(106)	65		(201)	779	(206)	372
General	(263)	678	-	415	(318)	11	-	(307)		(318)	448	-	130
Total Electric Expenses	(410)	1,864	(166)	1,288	(551)	416	(106)	(241)	(1,529) Expenses	(551)	1,605	(206)	848
OPERATING INCOME BEFORE FIT				(1,288)				241					(848)
FEDERAL INCOME TAX													
Current Accrual	21%			(270)				51					(178)
Debt Interest	2.48%			(268)				(84)					(247)
NET OPERATING INCOME				(749)				274					(423)
RATE BASE													
PLANT IN SERVICE				667	(198)	-	-	(198)		(198)	847	-	649
Intangible	-	667	-	667	(198)	-	-	(198)		(198)	847	-	649
Production	(442)	2,593	-	2,151	(154)	-	-	(154)		(154)	1,986	-	1,831
Transmission	(828)	7,587	-	6,759	(598)	1,607	-	1,009		(598)	7,335	-	6,737
Distribution	(4,682)	33,504	-	28,821	(10,445)	15,200	-	4,755		(10,445)	31,860	-	21,415
General	(5,220)	10,141	-	4,921	(6,691)	288	-	(6,403)		(6,691)	8,094	-	1,403
Total Plant in Service	(11,172)	54,491	-	43,319	(18,085)	17,095	-	(991)		(18,085)	50,121	-	32,036
ACCUMULATED DEPRECIATION/AMORT				(37)	198	-	-	198		198	(8)	-	190
Intangible	-	(37)	-	(37)	198	-	-	198		198	(8)	-	190
Production	442	(35)	-	407	154	-	-	154		154	(25)	-	129
Transmission	828	(68)	-	760	598	(11)	-	587		598	(62)	-	536
Distribution	4,682	(465)	-	4,218	10,445	(227)	-	10,218		10,445	(399)	-	10,046
General	5,220	(230)	-	4,990	6,691	(9)	-	6,681		6,691	(199)	-	6,492
Total Accumulated Depreciation	11,172	(834)	-	10,338	18,085	(247)	-	17,838		18,085	(693)	-	17,392
NET PLANT		53,657		53,657		16,848		16,848			49,428		49,428
DEFERRED TAXES		(2,119)		(2,119)		(737)		(737)			(1,949)		(1,949)
Net Plant After DFT		51,538		51,538		16,111		16,111			47,479		47,479
TOTAL RATE BASE				51,538				16,111	(35,427) Net Plant After ADFIT				47,479
RATE OF RETURN													
REVENUE REQUIREMENT				6,062				1,222					5,230
Revenue Conversion Factor	7.43%												
NOI Requirement	75.529%			4,578				923					3,950
Revenue Requirement				6,062				1,222	(4,840) Revised Revenue Requirement				5,230
Additional Detail for Cost of Service													
Depreciation Expense													
Steam	-	-	-	-	-	-	-	-		-	28	-	28
Hydro	(4)	24	-	20	(2)	-	-	(2)		(2)	13	-	11
Other	(9)	54	-	45	(1)	-	-	(1)		(1)	17	-	16
Total Production Depreciation Expense	(13)	78	-	65	(4)	-	-	(4)		(4)	58	-	54
Plant in Service													
Steam	-	-	-	-	-	-	-	-		-	937	-	937
Hydro	(187)	1,081	-	894	(113)	-	-	(113)		(113)	584	-	471
Other	(255)	1,512	-	1,258	(41)	-	-	(41)		(41)	464	-	423
Total Production Plant in Service	(442)	2,593	-	2,151	(154)	-	-	(154)		(154)	1,986	-	1,831
Accumulated Depreciation													
Steam	-	-	-	-	-	-	-	-		-	(15)	-	(15)
Hydro	187	(5)	-	182	113	-	-	113		113	(2)	-	111
Other	255	(29)	-	226	41	-	-	41		41	(8)	-	33
Total Production Accumulated Depreciation	442	(35)	-	407	154	-	-	154		154	(25)	-	129

[Note: Retirements shown above, collectively PF Adj. 3.11-3.15 in total, represent the Company's actual 2020 retirements. Retirements included in the Company's filed case were estimated based on total 2020 expected retirements. In order to make sure all retirements were captured in this case, the Company allocated retirements to each of these five pro forma adjustments based on pro rata share of transfers-to-plant included in this case.]

AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS - ADJUST NET PLANT AMA TO EOP
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

DESCRIPTION	As-Filed				Staff Adjustment				Increase / (decrease) To filed Case	Company Updated			
	Adjustment 3.13 - Programs				Adjustment 3.13 - Programs					Updated w/2020 Actuals			
	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.13 - Programs	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.13 - Programs		2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.13 - Programs
	OFFSETS				OFFSETS					OFFSETS			
EXPENSES													
Intangible	-	2	-	2	(0)	-	-	(0)		(0)	1	-	1
Underground Storage	-	-	-	-	-	-	-	-		-	-	-	-
Distribution	(14)	97	-	83	(20)	23	-	3		(20)	108	-	88
General	(52)	196	-	144	(69)	-	-	(69)		(69)	124	-	55
Total Natural Gas Expenses	(66)	295	-	229	(89)	23	-	(66)	(294) Expenses	(89)	233	-	144
OPERATING INCOME BEFORE FIT				(229)				66					(144)
FEDERAL INCOME TAX													
Current Accrual	21%			(48)				14					(30)
Debt Interest	2.48%			(37)				(5)					(35)
NET OPERATING INCOME				(143)				57					(79)
RATE BASE													
PLANT IN SERVICE													
Intangible	-	9	-	9	(2)	-	-	(2)		(2)	6	-	5
Underground Storage	-	-	-	-	-	-	-	-		-	-	-	-
Distribution	(561)	4,079	-	3,517	(961)	954	-	(7)		(961)	4,540	-	3,579
General	(1,000)	3,427	-	2,428	(1,255)	-	-	(1,255)		(1,255)	2,366	-	1,111
Total Plant in Service	(1,561)	7,515	-	5,955	(2,218)	954	-	(1,264)		(2,218)	6,913	-	4,695
ACCUMULATED DEPRECIATION/AMORT													
Intangible	-	(0)	-	(0)	2	-	-	2		2	(0)	-	1
Underground Storage	-	-	-	-	-	-	-	-		-	-	-	-
Distribution	561	(44)	-	517	961	(9)	-	952		961	(48)	-	914
General	1,000	(59)	-	940	1,255	-	-	1,255		1,255	(44)	-	1,212
Total Accumulated Depreciation	1,561	(104)	-	1,457	2,218	(9)	-	2,209		2,218	(92)	-	2,127
NET PLANT	-	7,411	-	7,411	-	945	-	945		-	6,821	-	6,821
DEFERRED TAXES													
Net Plant After DFIT	-	(217)	-	(217)	-	(25)	-	(25)		-	(192)	-	(192)
	-	7,194	-	7,194	-	920	-	920	(6,274) Net Plant After ADFIT	-	6,629	-	6,629
TOTAL RATE BASE				7,194				920					6,629
RATE OF RETURN													
REVENUE REQUIREMENT				897				15					757
Revenue Conversion Factor	7.43%												
NOI Requirement	75.529%			678				12					572
Revenue Requirement				897				15					757
									Revised Revenue Requirement	(882)			572

Note: Retirements shown above, collectively PF Adj. 3.11-3.15 in total, represent the Company's actual 2020 retirements. Retirements included in the Company's filed case were estimated based on total 2020 expected retirements. In order to make sure all retirements were captured in this case, the Company allocated retirements to each of these five pro forma adjustments based on pro rata share of transfers-to-plant included in this case.

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS - ADJUST NET PLANT AMA TO EOP
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

DESCRIPTION	As-Filed				Staff Adjustment				Increase / (Decrease) To filed Case	Company Updated			
	Adjustment 3.14 - Mandatory & Compliance				Adjustment 3.14 - Mandatory & Compliance					Updated w/2020 Actuals			
	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.14 - Mandatory & Compliance	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.14 - Mandatory & Compliance		2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.14 - Mandatory & Compliance
	OFFSETS				OFFSETS					OFFSETS			
EXPENSES													
Intangible	-	-	-	-	(1)	-	-	(1)		(1)	11	-	10
Production	(8)	45	-	37	(6)	-	-	(6)		(6)	31	-	25
Transmission	(46)	638	-	592	(45)	364	-	319		(45)	551	-	506
Distribution	(13)	94	-	81	(54)	130	-	76		(54)	209	-	155
General	-	-	-	-	(84)	57	-	(27)		(84)	57	-	(27)
Total Electric Expenses	(67)	777	-	710	(190)	551	-	361	(349) Expenses	(190)	859	-	669
OPERATING INCOME BEFORE FIT				(710)				(361)					(669)
FEDERAL INCOME TAX													
Current Accrual	21%			(149)				(76)					(140)
Debt Interest	2.48%			(185)				(123)					(192)
NET OPERATING INCOME				(375)				(162)					(337)
RATE BASE													
PLANT IN SERVICE													
Intangible	-	-	-	-	(13)	-	-	(13)		(13)	54	-	41
Production	(353)	2,038	-	1,686	(277)	-	-	(277)		(277)	1,427	-	1,150
Transmission	(2,221)	30,958	-	28,736	(2,180)	17,683	-	15,503		(2,180)	26,759	-	24,579
Distribution	(538)	3,853	-	3,315	(2,797)	5,299	-	2,502		(2,797)	8,532	-	5,735
General	-	-	-	-	(1,583)	1,510	-	(73)		(1,583)	1,512	-	(71)
Total Plant in Service	(3,113)	36,849	-	33,737	(6,849)	24,492	-	17,643		(6,849)	38,283	-	31,433
ACCUMULATED DEPRECIATION/AMORT													
Intangible	-	-	-	-	13	-	-	13		13	(4)	-	8
Production	353	(15)	-	337	277	-	-	277		277	(14)	-	263
Transmission	2,221	(137)	-	2,084	2,180	(41)	-	2,139		2,180	(161)	-	2,019
Distribution	538	(55)	-	484	2,797	(38)	-	2,759		2,797	(82)	-	2,715
General	-	-	-	-	1,583	(8)	-	1,575		1,583	(8)	-	1,575
Total Accumulated Depreciation	3,113	(207)	-	2,905	6,849	(87)	-	6,762		6,849	(269)	-	6,580
NET PLANT	-	36,642	-	36,642	-	24,404	-	24,404		-	38,013	-	38,013
DEFERRED TAXES													
Net Plant After DFT	-	(1,058)	-	(1,058)	-	(780)	-	(780)		-	(1,187)	-	(1,187)
	-	35,584	-	35,584	-	23,624	-	23,624		-	36,826	-	36,826
TOTAL RATE BASE				35,584				23,624	(11,959) Net Plant After ADFIT				36,826
RATE OF RETURN													
REVENUE REQUIREMENT				3,997				2,539					4,068
Revenue Conversion Factor	7.43%												
NOI Requirement	75.529%			3,019				1,917					3,073
Revenue Requirement				3,997				2,539	(1,459) Revised Revenue Requirement				4,068
Additional Detail for Cost of Service													
Depreciation Expense													
Steam	-	-	-	-	-	-	-	-		-	-	-	-
Hydro	(8)	45	-	37	(6)	-	-	(6)		(6)	31	-	25
Other	-	-	-	-	-	-	-	-		-	-	-	-
Total Production Depreciation Expense	(8)	45	-	37	(6)	-	-	(6)		(6)	31	-	25
Plant in Service													
Steam	-	-	-	-	-	-	-	-		-	-	-	-
Hydro	(353)	2,038	-	1,686	(277)	-	-	(277)		(277)	1,427	-	1,150
Other	-	-	-	-	-	-	-	-		-	-	-	-
Total Production Plant in Service	(353)	2,038	-	1,686	(277)	-	-	(277)		(277)	1,427	-	1,150
Accumulated Depreciation													
Steam	-	-	-	-	-	-	-	-		-	-	-	-
Hydro	353	(15)	-	337	277	-	-	277		277	(14)	-	263
Other	-	-	-	-	-	-	-	-		-	-	-	-
Total Production Accumulated Depreciation	353	(15)	-	337	277	-	-	277		277	(14)	-	263

Note: Retirements shown above, collectively PF Adj. 3.11-3.15 in total, represent the Company's actual 2020 retirements. Retirements included in the Company's filed case were estimated based on total 2020 expected retirements. In order to make sure all retirements were captured in this case, the Company allocated retirements to each of these five pro forma adjustments based on pro rata share of transfers-to-plant included in this case.

AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS - ADJUST NET PLANT AMA TO EOP
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

DESCRIPTION	As-Filed				Staff Adjustment				Increase / (decrease) To filed Case	Company Updated			
	Adjustment 3.14 - Mandatory & Compliance				Adjustment 3.14 - Mandatory & Compliance					Updated w/2020 Actuals			
	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.14 - Mandatory & Compliance	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.14 - Mandatory & Compliance		2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.14 - Mandatory & Compliance
	OFFSETS				OFFSETS					OFFSETS			
EXPENSES													
Intangible	-	-	-	-	-	-	-	-		-	-	-	-
Underground Storage	-	-	-	-	-	-	-	-		-	-	-	-
Distribution	(47)	323	-	276	(47)	221	-	174		(47)	251	-	204
General	-	-	-	-	(14)	-	-	(14)		(14)	10	-	(4)
Total Natural Gas Expenses	(47)	323	-	276	(61)	221	-	160	(116) Expenses	(61)	261	-	200
OPERATING INCOME BEFORE FIT				(276)				(160)					(200)
FEDERAL INCOME TAX													
Current Accrual	21%			(58)				(34)					(42)
Debt Interest	2.48%			(68)				(47)					(55)
NET OPERATING INCOME				(150)				(80)					(104)
RATE BASE													
PLANT IN SERVICE													
Intangible	-	-	-	-	-	-	-	-		-	-	-	-
Underground Storage	-	-	-	-	-	-	-	-		-	-	-	-
Distribution	(1,873)	13,608	-	11,735	(2,240)	9,309	-	7,068		(2,240)	10,582	-	8,342
General	-	-	-	-	(246)	-	-	(246)		(246)	274	-	27
Total Plant in Service	(1,873)	13,608	-	11,735	(2,486)	9,309	-	6,822		(2,486)	10,855	-	8,369
ACCUMULATED DEPRECIATION/AMORT													
Intangible	-	-	-	-	-	-	-	-		-	-	-	-
Underground Storage	-	-	-	-	-	-	-	-		-	-	-	-
Distribution	1,873	(130)	-	1,743	2,240	(91)	-	2,149		2,240	(100)	-	2,140
General	-	-	-	-	246	-	-	246		246	(2)	-	244
Total Accumulated Depreciation	1,873	(130)	-	1,743	2,486	(91)	-	2,395		2,486	(102)	-	2,384
NET PLANT	-	13,478	-	13,478	-	9,218	-	9,218		-	10,753	-	10,753
DEFERRED TAXES													
Net Plant After DFIT	-	(355)	-	(355)	-	(242)	-	(242)		-	(284)	-	(284)
		13,123	-	13,123		8,976	-	8,976	(4,147) Net Plant After ADFIT		10,469	-	10,469
TOTAL RATE BASE				13,123				8,976					10,469
RATE OF RETURN													
REVENUE REQUIREMENT				1,489				989					1,167
Revenue Conversion Factor	7.43%												
NOI Requirement	75.529%			1,125				747					881
Revenue Requirement				1,489				989	Revised Revenue Requirement				1,167
									(501)				

Note: Retirements shown above, collectively PF Adj. 3.11-3.15 in total, represent the Company's actual 2020 retirements. Retirements included in the Company's filed case were estimated based on total 2020 expected retirements. In order to make sure all retirements were captured in this case, the Company allocated retirements to each of these five pro forma adjustments based on pro rata share of transfers-to-plant included in this case.

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS - ADJUST NET PLANT AMA TO EOP
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

DESCRIPTION	As-Filed				Staff Adjustment				Increase / (Decrease) To filed Case	Company Updated			
	Adjustment 3.15 Short-Lived Assets				Adjustment 3.15 Short-Lived Assets					Updated w/2020 Actuals			
	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP 3.15 Short-Lived Assets	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP 3.15 Short-Lived Assets		2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP 3.15 Short-Lived Assets
	OFFSETS				OFFSETS					OFFSETS			
EXPENSES													
Intangible	(61)	1,669	-	1,608	(156)	1,348	-	1,192		(156)	1,682	-	1,526
Production	-	-	-	-	-	-	-	-		-	-	-	-
Transmission	-	-	-	-	-	-	-	-		-	-	-	-
Distribution	-	-	-	-	-	-	-	-		-	-	-	-
General	(398)	755	-	357	(165)	557	-	392		(165)	561	-	396
Total Electric Expenses	(458)	2,424	-	1,966	(321)	1,905	-	1,584	(382) Expenses	(321)	2,243	-	1,922
OPERATING INCOME BEFORE FIT				(1,966)				(1,584)					(1,922)
FEDERAL INCOME TAX													
Current Accrual	21%			(413)				(333)					(404)
Debt Interest	2.48%			(57)				(45)					(53)
NET OPERATING INCOME				(1,496)				(1,206)					(1,465)
RATE BASE													
PLANT IN SERVICE													
Intangible	(1,338)	8,345	-	7,006	(1,967)	6,742	-	4,775		(1,967)	8,412	-	6,445
Production	-	-	-	-	-	-	-	-		-	-	-	-
Transmission	-	-	-	-	-	-	-	-		-	-	-	-
Distribution	-	-	-	-	-	-	-	-		-	-	-	-
General	(7,430)	4,131	-	(3,299)	(3,105)	2,948	-	(157)		(3,105)	2,966	-	(140)
Total Plant in Service	(8,769)	12,476	-	3,707	(5,072)	9,691	-	4,619		(5,072)	11,378	-	6,305
ACCUMULATED DEPRECIATION/AMORT													
Intangible	1,338	(635)	-	703	1,967	(544)	-	1,423		1,967	(657)	-	1,310
Production	-	-	-	-	-	-	-	-		-	-	-	-
Transmission	-	-	-	-	-	-	-	-		-	-	-	-
Distribution	-	-	-	-	-	-	-	-		-	-	-	-
General	7,430	(424)	-	7,007	3,105	(334)	-	2,772		3,105	(332)	-	2,773
Total Accumulated Depreciation	8,769	(1,059)	-	7,710	5,072	(878)	-	4,195		5,072	(990)	-	4,083
NET PLANT		11,417	-	11,417		8,813	-	8,813			10,388	-	10,388
DEFERRED TAXES		(531)	-	(531)		(173)	-	(173)			(208)	-	(208)
Net Plant After DFT		10,886	-	10,886		8,640	-	8,640	(2,245) Net Plant After ADFTT		10,180	-	10,180
TOTAL RATE BASE				10,886				8,640					10,180
RATE OF RETURN													
REVENUE REQUIREMENT				3,052				2,447					2,941
Revenue Conversion Factor	7.43%												
NOI Requirement	75.529%			2,305				1,848					2,222
Revenue Requirement				3,052				2,447	(605) Revised Revenue Requirement				2,941
Additional Detail for Cost of Service													
Depreciation Expense													
Steam	-	-	-	-	-	-	-	-		-	-	-	-
Hydro	-	-	-	-	-	-	-	-		-	-	-	-
Other	-	-	-	-	-	-	-	-		-	-	-	-
Total Production Depreciation Expense	-	-	-	-	-	-	-	-		-	-	-	-
Plant in Service													
Steam	-	-	-	-	-	-	-	-		-	-	-	-
Hydro	-	-	-	-	-	-	-	-		-	-	-	-
Other	-	-	-	-	-	-	-	-		-	-	-	-
Total Production Plant in Service	-	-	-	-	-	-	-	-		-	-	-	-
Accumulated Depreciation													
Steam	-	-	-	-	-	-	-	-		-	-	-	-
Hydro	-	-	-	-	-	-	-	-		-	-	-	-
Other	-	-	-	-	-	-	-	-		-	-	-	-
Total Production Accumulated Depreciation	-	-	-	-	-	-	-	-		-	-	-	-

Note: Retirements shown above, collectively PF Adj. 3.11-3.15 in total, represent the Company's actual 2020 retirements. Retirements included in the Company's filed case were estimated based on total 2020 expected retirements. In order to make sure all retirements were captured in this case, the Company allocated retirements to each of these five pro forma adjustments based on pro rata share of transfers-to-plant included in this case.

AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS - ADJUST NET PLANT AMA TO EOP
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

DESCRIPTION	As-Filed				Staff Adjustment				Increase / (decrease) To filed Case	Company Updated			
	Adjustment 3.15 Short-Lived Assets				Adjustment 3.15 Short-Lived Assets					Updated w/2020 Actuals			
	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP 3.15 Short-Lived Assets	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP 3.15 Short-Lived Assets		2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP 3.15 Short-Lived Assets
	OFFSETS				OFFSETS					OFFSETS			
EXPENSES													
Intangible	(19)	522	-	503	(51)	384	-	333		(51)	489	-	438
Underground Storage	-	-	-	-	-	-	-	-		-	-	-	-
Distribution	-	-	-	-	-	-	-	-		-	-	-	-
General	(97)	236	-	139	(45)	163	-	118		(45)	164	-	119
Total Natural Gas Expenses	(116)	758	-	642	(96)	547	-	451	(191) Expenses	(96)	653	-	557
OPERATING INCOME BEFORE FIT				(642)				(451)					(557)
FEDERAL INCOME TAX													
Current Accrual	21%			(135)				(95)					(117)
Debt Interest	2.48%			(18)				(13)					(15)
NET OPERATING INCOME				(489)				(343)					(424)
RATE BASE													
PLANT IN SERVICE													
Intangible	(378)	2,609	-	2,231	(659)	1,920	-	1,261		(659)	2,444	-	1,784
Underground Storage	-	-	-	-	-	-	-	-		-	-	-	-
Distribution	-	-	-	-	-	-	-	-		-	-	-	-
General	(1,676)	1,296	-	(379)	(787)	869	-	82		(787)	875	-	87
Total Plant in Service	(2,053)	3,905	-	1,852	(1,447)	2,789	-	1,343		(1,447)	3,318	-	1,872
ACCUMULATED DEPRECIATION/AMORT													
Intangible	378	(199)	-	179	659	(155)	-	504		659	(191)	-	468
Underground Storage	-	-	-	-	-	-	-	-		-	-	-	-
Distribution	-	-	-	-	-	-	-	-		-	-	-	-
General	1,676	(133)	-	1,543	787	(101)	-	686		787	(101)	-	687
Total Accumulated Depreciation	2,053	(332)	-	1,721	1,447	(256)	-	1,190		1,447	(291)	-	1,155
NET PLANT	-	3,574	-	3,574	-	2,533	-	2,533		-	3,027	-	3,027
DEFERRED TAXES													
Net Plant After DFIT	-	(166)	-	(166)	-	(50)	-	(50)		-	(60)	-	(60)
		3,408	-	3,408		2,483	-	2,483			2,967	-	2,967
TOTAL RATE BASE				3,408				2,483	(925) Net Plant After ADFIT				2,967
RATE OF RETURN													
REVENUE REQUIREMENT				983				699					854
	7.43%												
Revenue Conversion Factor	75.529%												
NOI Requirement				742				528					645
Revenue Requirement				983				699	Revised Revenue Requirement				854
									(284)				

Note: Retirements shown above, collectively PF Adj. 3.11-3.15 in total, represent the Company's actual 2020 retirements. Retirements included in the Company's filed case were estimated based on total 2020 expected retirements. In order to make sure all retirements were captured in this case, the Company allocated retirements to each of these five pro forma adjustments based on pro rata share of transfers-to-plant included in this case.