



STATE OF WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION

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June 15, 2021

**NOTICE REQUIRING REVISED RESPONSE TO BENCH REQUEST  
(Due by Friday, June 18, 2021)**

RE: *Wash. Utils. & Transp. Comm'n v. Avista Corp., d/b/a Avista Utils., Dockets UE-200900 & UG-200901 (Consolidated)*  
*In the Matter of the Petition of Avista Corp., d/b/a Avista Utils., for an Accounting Order Authorizing Accounting and Ratemaking Treatment of Costs Associated with the Company's Wildfire Resiliency Plan, Docket UE-200894 (Consolidated)*

On June 9, 2021, the Commission directed Bench Requests 1 and 2 to Avista Corp., d/b/a Avista Utilities, (Avista or the Company) in the above-referenced dockets and required responses to be filed with the Commission by Friday, June 18, 2021. Bench Request 1 required Avista to file only two Excel workbooks: one for Exh. EMA-8 and one for Exh. EMA-9. The Commission required Avista to provide all underlying calculations for hardcodes located in spreadsheets "ADJ DETAIL-INPUT" range F14:BD79 (electric) and range F14:AV78 (natural gas) as separate spreadsheets within either Exh. EMA-8 or Exh. EMA-9. It also allowed for Avista to include a narrative detailing all necessary modifications made to the exhibits in order to respond to the bench request. Bench Request 2 required Avista to update Exh. EMA-8 and Exh. EMA-9 with information from the proposed partial multiparty settlement.

On June 14, 2021, Avista responded to Bench Requests 1 and 2. Avista explained that there is no impact to the revenue requirement calculations in Exh. EMA-8 or Exh. EMA-9 due to the Partial Multiparty Settlement Stipulation. Avista submitted in response to Bench Request 1 workbooks for Exh. EMA-8 and Exh. EMA-9 as well as an additional seven (7) Excel workbooks that are not already exhibits in these consolidated proceedings. Additionally, as submitted, Exh. EMA-8 and Exh. EMA-9 do not link hardcoded data in range F14:BD79 (electric) of "ADJ DETAIL-INPUT" or in range F14:AV78 (natural gas) to the underlying calculations for the hardcoded data, as required by Bench Request 1.

Avista's response to Bench Request 1 is not responsive to our request. A sufficient response must meet the requirements explained in Bench Request 1 and include no more than two

workbooks – one for Exh. EMA-8 and one for Exh. EMA-9. Avista’s response may also include a narrative explaining any modifications to the workbooks made in order to respond to the bench request, and also may provide explanation for where a hardcoded number came from if included in the underlying calculation (*i.e.*, pulled from the Company’s accounting system on a specified date).

To provide greater clarification by example, we encourage Avista to review the publicly available revenue requirement models (the Excel workbooks) submitted by the other electric and natural gas investor-owned utilities in recent general rate cases. Most recently, an example of what the Commission expects from a fully functional Excel model can be found submitted by Cascade Natural Gas (Cascade) in Docket UG-200568, Exh. MCG-14 (*e.g.*, cell I16), filed with the Commission on January 8, 2021. When a change is made to a proposed adjustment in Cascade’s model (*e.g.*, 2021 non-union wages are reduced to 3.00%), the impact of that change flows through the entire model because the underlying data is linked to the adjustments. A sufficient Excel model need not be identical to Cascade’s, but must connect calculated adjustments in the summary of adjustments with the underlying calculation inside the same workbook. If underlying calculations have hardcoded data, each cell should provide an exhibit reference and cell location for where the underlying data can be found; a summary statement for a worksheet stating “All Direct filed adjustment supporting files were provided as Exh. EMA-5 - see tab ‘Adj Cites to Exh. EMA-5 & EMA-11’” is not sufficient or responsive to Bench Request 1.

Avista’s initial response to Bench Request 1 was insufficient. Accordingly, we require Avista to submit a revised response to Bench Request 1 that sufficiently complies with the request’s requirements by June 18, 2021. No revised response to Bench Request 2 is required so long as it continues to be true that the partial multiparty settlement does not impact the revenue requirement presented in Exh. EMA-8 or Exh. EMA-9.

Please provide responses no later than **5 p.m. on Friday, June 18, 2021**, by electronic filing with the Commission’s Records Center. Please provide courtesy copies by email to Judge Andrew O’Connell at [andrew.j.oconnell@utc.wa.gov](mailto:andrew.j.oconnell@utc.wa.gov). If you have any questions concerning these requests, please contact Judge O’Connell at 360-664-1285 or via e-mail.

/s/ *Andrew J. O’Connell*  
ANDREW J. O’CONNELL  
Administrative Law Judge

cc: All Parties