

**Electric and Natural Gas Avista Updated and Contested Adjustments**

<b>Electric and Natural Gas Updates By Avista on Rebuttal (Reflected only by Parties as noted).</b>				
<b>Adjustment # Electric</b>	<b>Adjustment # Natural Gas</b>	<b>Adjustment Name</b>	<b>Avista Update / Party Included</b>	<b>See Exh. EMA-10 &amp; Exh. EMA-11 DR Update*</b>
2.04	2.04	Regulatory Expense	Avista	Staff-059 Supplemental
2.19		Restate 2019 AMA Rate Base to EOP	Avista / PC Accepted	Staff 039
3.00P (a)		Pro Forma Power Supply - EIM Revenues	Avista	Proposed on Rebuttal
3.00P (b)		Pro Forma Power Supply - Expenses	Avista 3.00P & 3.01 (Staff combined with 3.01)	Staff-156
3.01		Pro Forma Revenue Normalization		
3.03	3.03	Pro Forma ARAM DFIT	Avista / Accepted by Staff & PC	Staff-038 Supplemental
3.06	3.06	Pro Forma Employee Benefits	Avista / PC Supports	Staff-016 / PC-315
3.07	3.07	Pro Forma Insurance Expense	Avista / Accepted by AWEC, PC	Staff-044 Supplemental
3.09	3.09	Pro Forma Property Tax	Avista / Accepted by Staff & PC	Staff-049 Supplemental 2
3.11-3.15	3.11-3.15	Pro Forma 2020 Capital Additions	Avista / Accepted by PC	Staff-107 Supplemental 2
3.16	3.16	Pro Forma AMI Capital	Avista / Accepted by Staff	Staff-107 Supplemental 2
3.17		Pro Forma WildFire Plan	Avista / Staff / PC	Staff-107 Supplemental 2
3.18		Pro Forma EIM Capital & Expenditures	Avista	Staff-107 Supplemental 2
3.19		Pro Forma Colstrip Cap & Amort	Staff / PC	Staff-107 Supplemental 2
3.20		Pro Forma Normalize CS2/Colstrip Major Maint	Avista	Staff-125

\*Updated during process of case through discovery. See Exh. EMA-10 for copies of discovery response covers and certain detail data. See Exh. EMA-11 for e files provided.

<b>Electric and Natural Gas Contested Adjustments by Parties - Opposed By Avista</b>			
<b>Adjustment # Electric</b>	<b>Adjustment # Natural Gas</b>	<b>Adjustment Name</b>	<b>Party Contesting</b>
<b>Restating (Commission Basis) Adjustments</b>			
COC	COC	Cost of Capital (Equity % and ROE)	Staff / PC / AWEC
2.14	2.14	Restate Debt Interest	Staff / PC / AWEC
2.05		Injuries and Damages	PC
2.13	2.13	Restate Incentives	PC
<b>Pro Forma Adjustments</b>			
3.00T		Pro Forma Transmission	AWEC
3.04	3.04	Pro Forma Labor Non-Exec	Staff / PC / AWEC
<del>3.05</del>	<del>3.05</del>	<del>Pro Forma Labor Exee</del>	<del>Staff</del>
3.06	3.06	Pro Forma Employee Benefits	Staff
3.07	3.07	Pro Forma Insurance Expense	Staff / PC
3.08	3.08	Pro Forma IS/IT	Staff / PC / AWEC
3.09	3.09	Pro Forma Property Tax	Staff / PC
3.11	3.11	Pro Forma 2020 Customer At Center	Staff / AWEC
3.12	3.12	Pro Forma 2020 Large & Distinct	Staff / AWEC
3.13	3.13	Pro Forma 2020 Programmatic	Staff / AWEC
3.14	3.14	Pro Forma 2020 Mandatory & Compliance	Staff / AWEC
3.15	3.15	Pro Forma 2020 Short Lived	Staff / AWEC
AWEC7.01	AWEC7.01	2020 AMA Capital	AWEC
3.16	3.16	Pro Forma AMI Capital	Staff / AWEC
3.17		Pro Forma WildFire Plan Expenditures	Staff / PC / AWEC
3.18		Pro Forma EIM Capital & Expenses	Staff / PC / AWEC
3.19		Pro Forma Colstrip Cap & Amort	Staff / PC / AWEC
PC1		SmartBurn Removal	PC
PC2		Substation Rebuild	PC
PC3		Grid Modernization	PC
	3.17	Pro Forma LEAP Deferral Amortization	AWEC
AWEC7.02	AWEC7.02	O&M Expense	AWEC
AWEC7.03	AWEC7.03	Inter-Corporate Cost Allocation	AWEC
AWEC7.04	AWEC7.04	AFUDC Deferral	AWEC
4.00T	4.00T	Tax Accounting Change	AWEC

RECONCILIATION TABLE OF ADJUSTMENTS TO ELECTRIC REVENUE REQUIREMENT [REVISED]**									
Adj.	ELECTRIC	Avista Rebuttal		UTC Staff (1)		Public Counsel (2)		AWEC (3)	
		Revenue Requirement	Rate Base	Revenue Requirement	Rate Base	Revenue Requirement	Rate Base	Revenue Requirement	Rate Base
		(50.0% CE / 9.9% ROE / 4.97% COD)		(48.5% CE / 9.3% ROE / 4.97% COD)		(48.5% CE / 9.0% ROE / 4.97% COD)		(48.5% CE / 9.4% ROE / 4.75% COD)	
	<b>Amount As Filed Per Company</b>	\$ 44,183	\$ 1,877,557	\$ 44,183	\$ 1,877,557	\$ 44,183	\$ 1,877,557	\$ 44,183	\$ 1,877,557
1	Adjust Cost of Capital (4)			(8,442)		(10,925)		(10,441)	
2	2.14 Restate Debt Interest			(382)		(367)		157	
3	2.04 Regulatory Expense	428							
4	2.05 Injuries & Damages Expense					(28)			
5	2.13 Restate Incentives					(2,123)			
6	2.19 Restate 2019 AMA Rate Base to EOP	862	(903)			722	(903)		
7	3.00T Pro Forma Transmission*							(557)	
8	3.00P Pro Forma Power Supply - EIM Benefits (5)	(2,323)		(2,323)		(2,559)			
9	3.00P Pro Forma Power Supply - Load Change (5) / (6)	(236)							
10	3.01 PF Revenue Normalization (6)	1,143		907					
11	3.03 Pro Forma ARAM DFIT	20		20		20			
12	3.04 Pro Forma Labor - Non-Exec			(636)		(1,579)			
13	3.05 Pro Forma Labor - Exec								
14	3.06 Pro Forma Benefits	105		105		104			
15	3.07 Pro Forma Insurance	(1,133)		(3,702)		(1,822)		(1,078)	
16	3.08 Pro Forma IS/IT			(2,105)		(1,000)		(1,028)	
17	3.09 Pro Forma Property Tax	(1,123)		(745)		(745)			
18	3.11 Pro Forma 2020 Customer At Center	301	963	(412)	(1,334)	230	963	(2,724)	(9,316)
19	3.12 Pro Forma 2020 Large & Distinct	(712)	(5,303)	(2,165)	(17,204)	(838)	(5,303)	(2,480)	(23,308)
20	3.13 Pro Forma 2020 Programmatic	(831)	(4,059)	(4,911)	(35,427)	(1,161)	(4,059)	(5,779)	(51,538)
21	3.14 Pro Forma 2020 Mandatory & Compliance	71	1,242	(1,464)	(11,960)	(184)	1,242	(3,802)	(35,584)
22	3.15 Pro Forma 2020 Short Lived	(110)	(706)	(904)	(2,246)	(181)	(706)	(2,992)	(10,886)
23	3.16 Pro Forma AMI Capital	(456)	(4,578)	(475)	(4,578)	(7,024)	(75,069)	(3,619)	(113,898)
24	3.17 Pro Forma WildFire Plan	(174)	(1,941)	(3,998)	(11,634)	(1,304)	(11,485)	(3,784)	(13,126)
25	3.18 Pro Forma EIM Capital & Expenditures	926	3,219	864	3,219	926	3,219	909	3,219
26	3.19 Pro Forma Colstrip Cap & Amort	(837)	(4,886)	(2,730)	(9,593)	(803)	(5,581)	(1,420)	11,340
27	3.20 Pro Forma Normalize CS2/Colstrip Major Maint	51							
28	PC1 SmartBurn					(329)	(2,377)		
29	PC2 Substation Rebuild					(1,255)	(11,840)		
30	PC3 Grid Modernization					(1,310)	(11,274)		
31	AWEC 7.01 2020 AMA Capital							9,220	12,732
32	AWEC 7.02 O&M Expense							-	
33	AWEC 7.03 Inter-Corporate Cost Allocation							(56)	
34	AWEC 7.04 AFUDC Deferral (1)							0	
35	Unable to reconcile			(132)					
36	Total Adjustments	\$ (4,028)	\$ (16,951)	\$ (33,630)	\$ (90,757)	\$ (33,535)	\$ (123,173)	\$ (29,474)	\$ (230,365)
37									
38	<b>Adjusted Amounts</b>	\$ 40,155	\$ 1,860,606	\$ 10,553	\$ 1,786,800	\$ 10,648	\$ 1,754,384	\$ 14,709	\$ 1,647,192

\*\*Revised revenue requirement balances reflect Staff, Public Counsel and AWEC revised positions for electric and natural gas as provided in the Joint Issues List (JIL) filed with the Commission on June 30, 2021. The JIL includes the effect of the Settlement Stipulation.

RECONCILIATION TABLE OF ADJUSTMENTS TO NATURAL GAS REVENUE REQUIREMENT [REVISED]**									
Adj.	NATURAL GAS	Avista Rebuttal		UTC Staff (1)		Public Counsel (2)		AWEC (3)	
		Revenue Requirement	Rate Base	Revenue Requirement	Rate Base	Revenue Requirement	Rate Base	Revenue Requirement	Rate Base
		(50.0% CE / 9.9% ROE / 4.97% COD)		(48.5% CE / 9.3% ROE / 4.97% COD)		(48.5% CE / 9.0% ROE / 4.97% COD)		(48.5% CE / 9.4% ROE / 4.75% COD)	
	<b>Amount As Filed Per Company</b>	\$ 12,790	\$ 448,206	\$ 12,790	\$ 448,206	\$ 12,790	\$ 448,206	\$ 12,790	\$ 448,206
1	Adjust Cost of Capital *			(2,055)		(2,542)		(2,418)	
2	2.14 Restate Debt Interest			(90)		(88)		(37)	
	2.04 Regulatory Expense	65							
3	2.13 Restate Incentives					(617)			
4	3.03 Pro Forma ARAM DFIT	(61)		(61)		(61)			
5	3.04 Pro Forma Labor - Non-Exec			(194)		(472)			
6	3.05 Pro Forma Labor - Exec								
7	3.06 Pro Forma Benefits	32		32		32			
8	3.07 Pro Forma Insurance	(837)		(1,128)		(555)		(821)	
9	3.08 Pro Forma IS/IT			(653)		(305)		(356)	
10	3.09 Pro Forma Property Tax	(353)		(215)		(216)			
11	3.11 Pro Forma 2020 Customer At Center	18	71	(206)	(650)	(3)	71	(855)	(2,923)
12	3.12 Pro Forma 2020 Large & Distinct	(66)	60	(212)	(992)	(117)	60	(813)	(7,191)
13	3.13 Pro Forma 2020 Programmatic	(140)	(564)	(876)	(6,274)	(186)	(564)	(858)	(7,194)
14	3.14 Pro Forma 2020 Mandatory & Compliance	(322)	(2,654)	(503)	(4,147)	(395)	(2,654)	(1,417)	(13,123)
15	3.15 Pro Forma 2020 Short Lived	(129)	(442)	(285)	(925)	(150)	(442)	(964)	(3,408)
16	3.16 Pro Forma AMI Capital	(282)	(2,348)	(289)	(2,348)	(2,720)	(28,479)	(1,263)	(39,833)
17	3.17 Pro Forma LEAP Deferral Amortization								
18	AWEC 7.01 2020 AMA Capital							2,104	5,713
19	AWEC 7.02 O&M Expense								
20	AWEC 7.03 Inter-Corporate Cost Allocation							(16)	
21	AWEC 7.04 AFUDC Deferral								
22	4.00T Tax Accounting Change								
23									
24	Total Adjustments	\$ (2,076)	\$ (5,877)	\$ (6,735)	\$ (15,336)	\$ (8,395)	\$ (32,008)	\$ (7,714)	\$ (67,959)
25									
26	<b>Adjusted Amounts</b>	<b>\$ 10,714</b>	<b>\$ 442,329</b>	<b>\$ 6,055</b>	<b>\$ 432,870</b>	<b>\$ 4,395</b>	<b>\$ 416,198</b>	<b>\$ 5,076</b>	<b>\$ 380,247</b>

\*\*Revised revenue requirement balances reflect Staff, Public Counsel and AWEC revised positions for electric and natural gas as provided in the Joint Issues List (JIL) filed with the Commission on June 30, 2021. The JIL includes the effect of the Settlement Stipulation.

(1) Per J. Huang Exh. JH-3, page 1.
(2) Per A. Crane, Exh. ACC-5r and ACC-8r
(3) Per B. Mullins, Exh. BGM-4, pages 1-2.
(4) Differences based solely on cost of capital proposed by the party is consolidated with line 1, excluding debt interest shown on line 2.
Other parties to the proceeding, The Energy Project and Sierra Club, did not provide revenue requirement adjustments.