

DOCKETS UE-200900, UG-200901, UE-200894 (Wildfire)
 JOINT ISSUES LIST - ELECTRIC
 August 11, 2021

(Note: All information included is as provided by each party.)

Adj	ISSUE	DESCRIPTION	AVISTA - AS FILED		AVISTA - REBUTTAL / Updated for 60-Day Update filed 7/30/2021		Partial Multiparty Settlement		COMMISSION STAFF/ Updated for 60-Day Update filed 7/30/2021		PUBLIC COUNSEL/Updated per response to Bench Request 4		AWEC/Updated for 60-Day Update filed 7/30/2021		THE ENERGY PROJECT	Inland Empire	The Sierra Club
			Rev. Req. \$'s in Thousands	Rate Base \$'s in Thousands	Rev. Req. \$'s in Thousands	Rate Base \$'s in Thousands	Rev. Req. \$'s in Thousands	Rate Base \$'s in Thousands	Rev. Req. \$'s in Thousands	Rate Base \$'s in Thousands	Rev. Req. \$'s in Thousands	Rate Base \$'s in Thousands	Rev. Req. \$'s in Thousands	Rate Base \$'s in Thousands			
This matrix is for general informational and reference purposes only and is non-binding. A party's failure to provide a statement on an issue does not constitute agreement by that party to the position of any other party. Parties reserve the right to modify positions or take positions on new issues as the case develops. Party positions are determined on the basis of the evidentiary record, pleadings and briefs on file in the record.																	
The Partial Multiparty Settlement resolves the following issues in this proceeding: (1) power supply; (2) Energy Imbalance Market ("EIM"); (3) IEP special contract; (4) pricing pilots; (5) low-income proposals for the Company's Low-income Rate Assistance Program ("LIRAP"), renewables, and electric vehicles; (6) Allowance for Funds Used During Construction ("AFUDC") deferral; and (7) fee-free and Line Extension Allowance Program ("LEAP") Deferrals.																	
PRO FORMA STUDY																	
1	1.00	Results of Operations	\$15,941	\$1,710,135	\$15,941	\$1,710,135					\$4,438	\$1,710,135	\$6,431	\$1,710,135			
2	1.01	Deferred FIT Rate Base	\$4	\$47	\$4	\$47					\$4	\$47	\$4	\$47			
3	1.02	Deferred Debits and Credits	\$60	\$1	\$60	\$1					\$60	\$1	\$60	\$1			
4	1.03	Working Capital	(\$343)	(\$3,752)	(\$343)	(\$3,752)					(\$317)	(\$3,752)	(\$323)	(\$3,752)			
5	1.04	Remove AMI Rate Base	(\$4,417)	(\$48,288)	(\$4,417)	(\$48,288)					(\$4,189)	(\$48,288)	(\$4,082)	(\$48,288)			
6	2.01	Eliminate B & O Taxes	\$84	\$0	\$84	\$0					\$84	\$0	\$84	\$0			
7	2.02	Restate Property Tax	\$1,047	\$0	\$1,047	\$0					\$1,047	\$0	\$1,047	\$0			
8	2.03	Uncollectable Expense	\$1,503	\$0	\$1,503	\$0					\$1,503	\$0	\$1,503	\$0			
9	2.04	Regulatory Expense	(\$389)	\$0	\$39	\$0					\$39	\$0	(\$389)	\$0			
10	2.05	Injuries and Damages	\$53	\$0	\$53	\$0					\$25	\$0	\$53	\$0			
11	2.06	FIT/DFIT/ ITC Expense	(\$4)	\$0	(\$4)	\$0					(\$4)	\$0	(\$4)	\$0			
12	2.07	Office Space Charges to Non-Utility	(\$54)	\$0	(\$54)	\$0					(\$54)	\$0	(\$54)	\$0			
13	2.08	Restate Excise Taxes	\$36	\$0	\$36	\$0					\$36	\$0	\$36	\$0			
14	2.09	Net Gains / Losses	(\$61)	\$0	(\$61)	\$0					(\$61)	\$0	(\$61)	\$0			
15	2.10	Weather Normalization	\$820	\$0	\$820	\$0					\$820	\$0	\$820	\$0			

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16	2.11	Eliminate Adder Schedules	\$1,461	\$0	\$1,461	\$0					\$1,461	\$0	\$1,461	\$0						
17	2.12	Miscellaneous Restating Expenses	(\$1,280)	\$0	(\$1,280)	\$0					(\$1,280)	\$0	(\$1,280)	\$0						
18	2.13	Restate Incentive Expenses	\$788	\$0	\$788	\$0					(\$1,335)	\$0	\$788	\$0						
19	2.14	Restate Debt Interest	\$1,237	\$0	\$1,237	\$0					\$870	\$0	\$1,380	\$0						
20	2.15	Eliminate WA Power Cost Deferral	(\$1,422)	\$0	(\$1,422)	\$0			(\$1,422)	\$0	(\$1,422)	\$0	(\$1,422)	\$0						
21	2.16	Nez Perce Settlement Adjustment	(\$5)	\$0	(\$5)	\$0					(\$5)	\$0	(\$5)	\$0						
22	2.17	Normalize CS2/Colstrip Major Maintenance	(\$969)	\$0	(\$969)	\$0			(\$969)	\$0	(\$969)	\$0	(\$969)	\$0						
23	2.18	Authorized Power Supply	\$6,134	\$0	\$6,134	\$0			\$6,134	\$0	\$6,134	\$0	\$6,134	\$0						
24	2.19	Restate 2019 AMA Rate Base to EOP	\$3,867	\$21,049	\$4,729	\$20,146					\$4,589	\$20,146	\$3,751	\$21,049						

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25	3.00P Pro Forma Power Supply [Updated for 60-Day Power Supply/Transmission Update filed 07/30/2021.]	This adjustment includes pro forma power supply related revenue and expenses to reflect the twelve-month period October 1, 2021 through September 30, 2022, using historical loads. Settlement includes agreement of EIM benefits, and 60-day update to be filed on or before August 1, 2021. See Settlement Stipulation paragraphs 9 and 10. 60-Day update reflects reduced power supply expense due to change in load related to the closure of industrial customer. Revenue for same is adjusted in 3.01.	(\$15,253)	\$0	(\$23,024)	\$0	PF 3.00P is as filed, plus includes EIM Benefits (revenue) of \$2.221 million or \$2.322 revenue requirement. (Equivalent to WA share of \$3.4 million (system) for 7 months of rate period after "go live". (\$5.8M/12*7 = \$3.4M*.6564 WA share or \$2.21M). Final Power Supply updated with 60-Day Update, filed on July 30, 2021 in agreement with the Settlement Stipulation paragraphs 9 and 10.	(\$23,024)	\$0	(\$17,812)	\$0	\$	(23,024)								
26	3.00T Pro Forma Transmission Revenue/Expense [Updated for 60-Day Power Supply/Transmission Update filed 07/30/2021.]	This adjustment includes pro forma transmission-related revenues and expenses to reflect the twelve-month period October 1, 2021 through September 30, 2022.	(\$1,156)	\$0	(\$7,553)	\$0		(\$7,553)	\$0	(\$1,156)	\$0	\$	(7,553)								
27	3.01 Pro Forma Revenue Normalization	This adjustment adjusts electric and natural gas January 2019 through December 2019 test period customers and usage for any known and measurable (pro forma) changes. In addition, the adjustment re-prices billed, unbilled, and weather adjusted usage at the base tariff rates approved for 2019, as if the April 1, 2020 base tariff rates were effective for the full 12-months of the test year. This adjustment also removes the impact of 2019 decoupling deferrals (GRC resets the base) and decoupling earnings sharing. On Rebuttal, revenue reflects closure of industrial customer. The cost of the reduced load on expense is reflected in the 60-Day power supply update filed on July 30, 2021 as reflected in 3.00P. Note: Avista and PC reflect loss of revenues here. Staff reflects loss of revenue and expense (included in 3.00P above) AWEC - does not adjust for loss of revenue, however, reflects expense reduction on load in 3.00P.	(\$15,544)	\$0	(\$14,401)	\$0		(\$14,637) (updated to reflect loss of load from soon-to-be departing customer)	\$0	(\$14,401)	\$0	\$	(15,544)								
28	3.02 Pro Forma Def. Debits, Credits & Regulatory Amorts	This adjustment adjusts certain electric items included in electric restating adjustment (1.02), which is included on an AMA 2019 Commission Basis level, to the level in effect for Rate Year 1, beginning October 1, 2021, removing any remaining regulatory rate base balance and expense associated with expiring regulatory amortizations prior to the rate effective period October 1, 2021 : 1) Settlement Exchange Power; 2) CDA Lake Settlement Deferral; 3) CDA/SRR (Spokane River Relicensing) CDR Deferral; 4) Spokane River Deferral; and 5) Spokane River PM&E Deferral. In addition, this adjustment includes the increased electric expense associated with the annual CPI adjustment for the Montana Riverbed Lease. Finally, this adjustment also removes non-reoccurring AFUDC amortization expense.	(\$2,598)	(\$766)	(\$2,598)	(\$766)			(\$2,593)	(\$766)	\$	(2,594)	\$	(766)							
29	3.03 Pro Forma ARAM DFIT	This adjustment adjusts the electric ARAM DFIT amortization expense included in the 2019 test period to reflect the level of ARAM DFIT amortization expense expected for the rate effective period. On Rebuttal updated for Tax Credit impact.	(\$662)	\$0	(\$642)	\$0		(\$642)	\$0	(\$642)	\$	(662)									

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30	3.04	Pro Forma Labor Non-Exec	\$3,417	\$0	\$3,417	\$0			\$2,781	\$0	\$1,838	\$0	\$3,417							
31	3.05	Pro Forma Labor Exec	(\$333)	\$0	(\$333)	\$0			(\$333)	\$0	(\$333)	\$0	(\$333)							
32	3.06	Pro Forma Employee Benefits	\$1,171	\$0	\$1,276	\$0			\$1,276	\$0	\$1,275	\$0	\$1,171							
33	3.07	Pro Forma Insurance Expense	\$3,702	\$0	\$2,569	\$0			\$0	\$0	\$2,353	\$0	\$2,623							
34	3.08	Pro Forma IS/IT Expense	\$2,105	\$0	\$2,105	\$0			\$0	\$0	\$1,105	\$0	\$1,078							
35	3.09	Pro Forma Property Tax	\$1,786	\$0	\$663	\$0			\$1,041	\$0	\$663	\$0	\$1,786							
36	3.10	Pro Forma Fee Free Amortization Settlement includes Fee Free expense and amortization as filed by Avista. See Settlement Stipulation paragraph 15.	\$1,393	\$0	\$1,393	\$0	\$1,393	\$0	\$1,393	\$0	\$1,393	\$0	\$1,393							
37	3.11	Pro Forma 2020 Customer At Center	\$2,775	\$9,316	\$3,076	\$10,279			\$2,325	\$7,982	\$3,005	\$10,279								

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38	3.12 Pro Forma 2020 Large & Distinct	This adjustment reflects increases in capital additions related to various large and distinct capital projects (as supported by Company witnesses Mr. Thackston, Ms. Rosenstrater and Mr. Kensok), reflecting the increases in 2020 capital additions, together with associated A/D, ADFIT, and depreciation expense. This adjustment also reflects 2020 retirements on plant-in-service at December 31, 2019, on similar assets, as an offset to expense, reducing the overall impact of this adjustment. On Rebuttal updated with actual 2020 transfers to plant.	\$2,608	\$23,308	\$1,896	\$18,005			\$414	\$6,104	\$1,770	\$18,006										
39	3.13 Pro Forma 2020 Programmatic	This adjustment reflects increases in capital additions related to various programmatic capital projects (as supported by Company witnesses Mr. Thackston, Ms. Rosenstrater and Mr. Kensok), reflecting the increases in 2020 capital additions, together with associated A/D, ADFIT, and depreciation expense. This adjustment also reflects 2020 retirements on plant-in-service at December 31, 2019, on similar assets, as an offset to expense, reducing the overall impact of this adjustment. On Rebuttal updated with actual 2020 transfers to plant.	\$6,062	\$51,538	\$5,230	\$47,479			\$1,074	\$16,111	\$4,901	\$47,479										
40	3.14 Pro Forma 2020 Mandatory & Compliance	This adjustment reflects increases in capital additions related to various mandatory and compliance capital projects (as supported by Company witnesses Mr. Thackston and Ms. Rosenstrater), reflecting the increases in 2020 capital additions, together with associated A/D, ADFIT, and depreciation expense. This adjustment also reflects 2020 retirements on plant-in-service at December 31, 2019, on similar assets, as an offset to expense, reducing the overall impact of this adjustment. On Rebuttal updated with actual 2020 transfers to plant.	\$3,997	\$35,584	\$4,068	\$36,826			\$2,421	\$23,624	\$3,813	\$36,827										
41	3.15 Pro Forma 2020 Short Lived	This adjustment reflects increases in capital additions related to various short-lived capital projects (as supported by Company witness Mr. Kensok), reflecting the increases in 2020 capital additions, together with associated A/D, ADFIT, and depreciation expense. This adjustment also reflects 2020 retirements on plant-in-service at December 31, 2019, on similar assets, as an offset to expense, reducing the overall impact of this adjustment. On Rebuttal updated with actual 2020 transfers to plant.	\$3,052	\$10,886	\$2,942	\$10,180			\$2,404	\$8,640	\$2,871	\$10,180										
42	3.16 Pro Forma AMI Capital	This adjustment reflects the Company's adjustment to recover its investment in Automated Meter Infrastructure (AMI) (see testimony of Company witnesses Ms. Rosenstrater and Mr. DiLuciano.) This adjustment also includes the regulatory amortization of the deferred electric depreciation expense balances on new AMI meters, as well as the undepreciated net book value of the existing electric meters. On Rebuttal updated with actual 2020 transfers to plant and AMI Revisions as discussed by Ms. Rosenstrater and Mr. La Bolle.	\$18,537	\$92,163	\$18,080	\$87,585			\$17,644	\$87,585	\$11,513	\$17,091	\$ 14,413	\$ (21,735)			TEP does not support "recovery on" AMI investment.					
43	3.17PF Pro Forma WildFire Plan (PF and Provisional separated per Bench Request 1)	This adjustment reflect PRO FORMA increases in capital additions and expenses related to the Company's Wildfire Plan, as supported by Company witness Mr. Howell. This pro forma adjustment reflects the increases in January 2020 through September 2021 capital additions, together with associated A/D, ADFIT, and depreciation expense, as well as wildfire operating expenses expected during the rate effective period.	\$5,738	\$13,126	\$5,356	\$9,406			\$1,732	\$1,492	\$4,434	\$1,641	\$ 1,882									

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44	3.17 Prov Provisional WildFire Plan (PF and Provisional separated per Bench Request 1)	This adjustment reflect PROVISIONAL increases in capital additions related to the Company's Wildfire Plan, as supported by Company witness Mr. Howell. This provisional adjustment reflects the increases in October 1, 2021 through December 31, 2021 capital additions, together with associated A/D, ADFIT, and depreciation expense.			\$208	\$1,779															
45	3.18 PF Pro Forma EIM Expenditures Settlement includes EIM capital and expenses in base rates. See Settlement Stipulation paragraph 10. (PF and Provisional separated per Bench Request 1)	This adjustment reflects increases in PRO FORMA capital additions and expenses related to the Company's decision to join the Western Energy Imbalance Market (EIM) operated by the California Independent System Operator (CAISO), as supported and discussed by Company witness Mr. Kinney. This pro forma adjustment reflects the increases in pro forma capital from January 2020 through September 2021 capital additions, together with associated A/D, ADFIT, and depreciation expense, as well as EIM operating expenses expected during the rate-effective period.	\$3,781	\$9,358	\$3,497	\$8,726	\$3,497	\$8,726	\$4,645	\$12,577	\$4,621	\$12,577	\$4,638	\$12,577							
46	3.18 Prov Provisional EIM Expenditures Settlement includes EIM capital and expenses in base rates. See Settlement Stipulation paragraph 10. (PF and Provisional separated per Bench Request 1)	This adjustment reflects increases in PROVISIONAL capital additions to the Company's decision to join the Western Energy Imbalance Market (EIM) operated by the California Independent System Operator (CAISO), as supported and discussed by Company witness Mr. Kinney. This provisional adjustment reflects the increases in provisional capital moving into service in March 2022, together with associated A/D, ADFIT, and depreciation expense.			\$1,210	\$3,851	\$1,210	\$3,851													
47	3.19 PF Pro Forma Colstrip Cap & Amortization (PF and Provisional separated per Bench Request 1)	This adjustment reflects the Company's PRO FORMA adjustment to recover its investment in Colstrip Units 3 and 4 after reflecting an accelerated depreciation rate to year 2025 as approved in the Company's last general rate case (Docket UE-190334). Includes capital additions from January 2020 through September 2021. On Rebuttal updated with actual 2020 transfers to plant and revised 2021/2022 additions.	(\$1,674)	(\$15,605)	(\$3,518)	(\$21,449)															
48	3.19 Prov Provisional Colstrip Cap & Amortization (PF and Provisional separated per Bench Request 1)	This adjustment reflects the Company's PROVISIONAL adjustment to recover its investment in Colstrip Units 3 and 4 after reflecting an accelerated depreciation rate to year 2025 as approved in the Company's last general rate case (Docket UE-190334). Includes capital additions from October 2021 through December 2021 and 1 project moving into service July 2022. On Rebuttal updated with actual 2020 transfers to plant and revised 2021/2022 additions.			\$1,007	\$957			(\$4,284)	(\$25,198)	(\$2,477)	(\$21,186)	\$ (3,008)	\$ (4,265)							(\$4,250) (\$24,804) Dry Ash Waste & Smartburn
49	3.20 PF Normalize CS2/Colstrip Major Maint	This adjustment reflects a decrease to the normalized major maintenance expense included in restating adjustment (2.17), which reflected normalized Coyote Springs 2 (CS2)/Colstrip major maintenance for the 2019 historical test period, to reflect the normalized level of major maintenance for the CS2/Colstrip facilities expected during the rate effective period. On Rebuttal updated with actual 2020 Colstrip major maintenance.	(\$17)	\$0	\$35	\$0			(\$17)	\$0	\$35	\$0	\$ (17)								

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50	3.21	Restate 2019 ADFIT																					
		This adjustment reflects the updated ADFIT balances for the impact of the tax accounting method changes (updating the tax repairs adjustment and including the Industry Director Directive No. 5 (IDD #5) and meters tax deductions), described by Company witness Mr. Krasselt, reflected in the Company's 2019 tax return filed in October 2020. The adjustment first restates the December 31, 2019 ADFIT balance for the impact of the 2019 tax return. The adjustment then pro forms the impact of these tax method changes for the estimated 2020 impact, factoring in the additional ADFIT that was pro formed in other previous adjustments described above.	(\$2,794)	(\$30,542)	(\$2,794)	(\$30,542)																	
51	7.01 AWEC	2020 AMA Rate Base																					
52	7.02 AWEC	2020 O&M Expense																					
53	7.03 AWEC	Inter-Corp. Cost Allocation																					
54	7.04 AWEC	AFUDC Flow Through Amort.																					
55	PC Adj	SmartBurn																					
56	PC Adj	Substation Rebuilds																					
57	PC Adj	Grid Modernization																					
58		Rounding (immaterial)	(\$1)	(\$1)		\$1																	
59		Pro Forma Revenue Requirement Effective 10/1/2021 (000s)	\$44,183	\$1,877,557	\$28,546	\$1,860,606																	
60																							
61																							
62																							
63		COST OF CAPITAL																					
			AVISTA		AVISTA																		
64		Cost of Capital - Return on Equity		9.90%		9.90%				9.30%		9.00%		\$	0						TEP does not support an increase to ROE		
65		Cost of Capital - Cost of Debt		4.97%		4.97%				5.05% LT/3.26% ST		4.97%		\$	0								
66		Cost of Capital - Capital Structure		50% Equity / 50% Debt		50% Equity / 50% Debt				48.50% Equity / 49.02% LT Debt / 2.48% ST Debt		48.5% Equity / 51.5% Debt			51.5% debt/48.5% equity								
67		Rate of Return		7.43%		7.43%				7.07%		6.92%		\$	0								
68																							
69		COST OF SERVICE/RATE SPREAD/RATE DESIGN																					
70		COST OF SERVICE								Accept the Company's results as filed													
71		Rate Spread								For a rate increase: Residential (01/02): 145.38% increase General Service (11/12): 50.0% increase Large General Service (21/22): 50.0% increase Extra Large General Service (25): 100.0% increase Pumping Service (30/31/32): 100.0% increase Lighting (41-49): 100% increase Do not accept Company's proposed rate spread treatment of Schedule 76. See below. For a rate decrease: rate spread on an equal percent of margin		Recommend spreading rate change on equal percentages across all customer classes.											TEP supports an equal percent of increase to all rate schedules

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72	Rate Design	Equal percentage increase to the energy blocks to all rate schedules with no changes to basic charges or demand charges. Street and Area Light base rates would increase on a uniform percentage basis. Proposed Schedule 76 is also proposed to be returned on an equal percentage basis to the energy blocks.							Accept the Company's proposed base rate rate design. Do accept Company's proposed rate design treatment of Schedule 76.		Maintain current basic charges.				TEP supports an equal percent of increase to all energy blocks and no change to the basic charge.				
73	Schedule 76	Customer Tax Credit Tariff proposed to be used to return the Tax Customer Credit balances as discussed by Company witness Mr. Karselt and Ms. Andrews, simultaneous with the change in base rates.							Reject credit amount equal to recommended rate increase. Refund EDIT and AFUDC Equity Portion Deferral over one year and ADFIT for IDD #5 and meters over life of underlying assets. Rate spread based on allocated rate base. See Partial Multiparty Settlement paragraph 12.		Spread credits on an equal percentage of revenue basis.								
74	OTHER ISSUES																		
75	Wildfire Balancing Account	As described by Company witness Ms. Andrews, the Company has proposed to establish a Wildfire expense balancing account to track wildfire expenses during the 10-year Wildfire Plan.							Deny the request for a balancing account. Instead, address Avista's wildfire costs through Staff's pro forma adjustment 3.17, which uses actual 2020 calendar year spending for wildfire O&M and 2020 rate base. See item #43 above.		Approve the request for a balancing account for wildfire O&M expenses.			Deny request for balancing account					
76	Wildfire Petition Docket UE-200894	On December 23, 2020 the Commission consolidated Avista's petition for an accounting order requesting authorization to defer expenses associated with Avista's Wildfire Plan beginning January 1, 2021 until new rates go into effect (October 1, 2021).							Deny deferral of calendar year 2021 O&M expenses. See item #65 above.		Allow deferral of wildfire O&M expenses.								
77	Tax Accounting Petition - amortization Dockets UE-200895 & UG-200896	On March 11, 2021 the WUTC approved the Company's Tax Accounting Petition to change its accounting for federal income tax expense from a normalization method to a flow-through method for certain plant basis adjustments, including tax Industry Director Directive No. 5 ("IDD #5"), and meters, and to defer the associated tax benefits. In this GRC, the Company is proposing to begin amortization of those benefits, through separate tariff ("Tax Customer Credit" Tariff Schedules 76 (electric) and 176 (natural gas)), effective October 1, 2021 (concurrent with the effective date of this GRC) an amount equivalent to the revenue requirement approved by this Commission. The intent by the Company is to offset the Company's base electric and natural gas rate relief requested in its entirety, resulting in no billed impact to customers.																	
78	AFUDC Deferral								Per the Settlement, Avista will return to customers the deferred balances related to electric and gas AFUDC equity portion through Schedules 76/176 over a one-year period beginning on the rate-effective date. These balances total \$1.8 million electric and \$0.5 million gas. The refund will be spread to each class based on allocated rate base, unless the Commission selects a different rate spread method for the return of the AFUDC deferral. See stipulation Paragraph 12.										

DOCKETS UE-200900, UG-200901, UE-200894 (Wildfire)
 JOINT ISSUES LIST - ELECTRIC
 August 11, 2021

(Note: All information included is as provided by each party.)

Adj	ISSUE	DESCRIPTION	AVISTA - AS FILED		AVISTA - REBUTTAL / Updated for 60-Day Update filed 7/30/2021		Partial Multiparty Settlement		COMMISSION STAFF/ Updated for 60-Day Update filed 7/30/2021		PUBLIC COUNSEL/Updated per response to Bench Request 4		AWEC/Updated for 60-Day Update filed 7/30/2021		THE ENERGY PROJECT		Inland Empire		The Sierra Club		
			Rev. Req.	Rate Base	Rev. Req.	Rate Base	Rev. Req.	Rate Base	Rev. Req.	Rate Base	Rev. Req.	Rate Base	Rev. Req.	Rate Base	Rev. Req.	Rate Base	Rev. Req.	Rate Base	Rev. Req.	Rate Base	Rev. Req.
79	EVSE Pilot Program	As discussed during the review of the Company's filing of its EVSE Pilot, the Company did not seek special accounting or rate making treatment of planned capital or O&M expenditures spent on the EVSE Pilot. The expenditures of the EVSE Pilot were to be treated as normal capital and O&M expenses, in which the Company would seek recovery of in future general rate cases. This rate case is the first case since the conclusion of the EVSE Pilot.																			
80	Low Income Rate Assistance Program (LIRAP)	The Company is proposing to extend its LIRAP funding plan, such that it will increase LIRAP funding in each of the three years (2022, 2023, 2024) by a fixed 7% on November 1 st of each year.																			
81	Renewable Energy Credit (REC) Mechanism	The Company is proposing to move the annual rate change effective date for Schedule 98 from July 1 to August 1																			
82	Inland Empire Paper (IEP) Special Contract	As part of the Settlement approved in Docket UE-190334 the Parties agreed to seek to negotiate a special contract for IEP. At the time of filing the Parties were in discussions in an attempt to negotiate a special contract. This compliance requirement will be further updated during the pendency of the case.																			
83	On-Bill Repayment/Financing Program	As part of the Settlement approved in Docket UE-190334 the Parties agreed if Avista and its Energy Efficiency Advisory Group reach agreement for an on-bill repayment/financing program for residential and small business customers, the Company would file the programs with the Commission such that the programs are implemented by September 30, 2021. Development costs associated with the program will be recoverable from customers and means of recovery would be addressed in a future GRC. This compliance requirement will be further updated during the pendency of the case.																			
84	Low Income Renewables																				
85	Low Income Electric Vehicles																				
86	Pricing Pilots																				

DOCKETS UE-200900, UG-200901, UE-200894 (Wildfire)
JOINT ISSUES LIST - NATURAL GAS
August 11, 2021

(Note: All information included is as provided by each party.)

	Adj.	ISSUE	DESCRIPTION	AVISTA - AS FILED		AVISTA - REBUTTAL / REVISED W BR-7 (updated AMI) filed on 8/6/2021		Partial Multiparty Settlement	COMMISSION STAFF		PUBLIC COUNSEL (A)		AWEC		THE ENERGY PROJECT		
				Rev. Req.	Rate Base	Rev. Req.	Rate Base		Rev. Req.	Rate Base	Rev. Req.	Rate Base	Rev. Req.	Rate Base	NOTES	Rev. Req.	Rate Base
				\$'s in Thousands		\$'s in Thousands			\$'s in Thousands		\$'s in Thousands		\$'s in Thousands			\$'s in Thousands	
This matrix is for general informational and reference purposes only and is non-binding. A party's failure to provide a statement on an issue does not constitute agreement by that party to the position of any other party. Parties reserve the right to modify positions or take positions on new issues as the case develops. Party positions are determined on the basis of the evidentiary record, pleadings and briefs on file in the record.									The Partial Multiparty Settlement resolves the following issues in this proceeding: (1) power supply; (2) Energy Imbalance Market ("EIM"); (3) IEP special contract; (4) pricing pilots; (5) low-income proposals for the Company's Low-Income Rate Assistance Program ("LIRAP"), renewables, and electric vehicles; (6) Allowance for Funds Used During Construction ("AFUDC") deferral; and (7) fee-free and Line Extension Allowance Program ("LEAP") Deferrals.								
PRO FORMA STUDY																	
1	1.00	Per Results Report	Results of Operations - actual operating results and total net rate base experienced by the Company for the twelve-month period ending December 31, 2019 on an average-of-monthly-average (AMA) basis.	\$7,528	\$405,933	\$7,528	\$405,933					\$4,798	\$405,933	\$5,271	\$405,933		
2	1.01	Deferred FIT Rate Base	Adjusts ADFIT rate base balance reflects the deferred tax balances arising from accelerated tax depreciation (Accelerated Cost Recovery System, or ACRS, and Modified Accelerated Cost Recovery, or MACRS) and bond refinancing premiums.	(\$91)	(\$994)	(\$91)	(\$994)					(\$84)	(\$994)	(\$85)	-994		
3	1.02	Deferred Debits and Credits	Consolidation of previous Commission Basis or other restating rate base adjustments (Customer Advances and Customer Deposits).	\$16	(\$1)	\$16	(\$1)					\$16	(\$1)	\$16	(\$1)		
4	1.03	Working Capital	Includes Working Capital using the Investor Supplied Working Capital (ISWC) methodology consistent with Docket No. UE-170485 and UE-170486.	(\$105)	(\$1,144)	(\$105)	(\$1,144)					(\$97)	(\$1,144)	(\$98)	(\$1,144)		
5	1.04	Remove AMI Rate Base	Removes AMI Rate Base included in 2018 test period.	(\$1,683)	(\$18,403)	(\$1,683)	(\$18,403)			(\$1,591)	(\$18,403)	(\$1,555)	(\$18,403)	(\$1,582)	(\$18,403)		
6	2.01	Eliminate B & O Taxes	Eliminates the revenues and expenses associated with local business and occupation (B & O) taxes.	\$13	\$0	\$13	\$0					\$13		\$13			
7	2.02	Restate Property Tax	Restates the accrued property tax during the test period to actual property tax paid during 2019.	\$250	\$0	\$250	\$0					\$250		\$250			
8	2.03	Uncollectible Expense	Restates the accrued expense to the actual level of net write-offs for the test period.	\$174	\$0	\$174	\$0					\$174		\$174			
9	2.04	Regulatory Expense	Restates recorded regulatory expense for the twelve-months-ended December 31, 2019 to reflect the UTC assessment rates applied to revenues for the test period and the actual levels of FERC fees paid during the test period. On Rebuttal Company corrected error.	(\$61)	\$0	\$4	\$0					\$4		(\$61)			
10	2.05	Injuries and Damages	Replaces accrued injuries and damages expense with a six-year rolling average of actual injuries and damages payments not covered by insurance.	(\$9)	\$0	(\$9)	\$0					(\$9)		(\$9)			
11	2.06	FIT/DFIT Expense	Adjusts the FIT and DFIT calculated at 21% within Results of Operations.	\$70	\$0	\$70	\$0					\$70		\$70			

DOCKETS UE-200900, UG-200901, UE-200894 (Wildfire)
JOINT ISSUES LIST - NATURAL GAS
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	Adj.	ISSUE	DESCRIPTION	AVISTA - AS FILED		AVISTA - REBUTTAL / REVISED W BR-7 (updated AMI) filed on 8/6/2021		Partial Multiparty Settlement	COMMISSION STAFF		PUBLIC COUNSEL (A)		AWEC		NOTES	THE ENERGY PROJECT	
				Rev. Req.	Rate Base	Rev. Req.	Rate Base		Rev. Req.	Rate Base	Rev. Req.	Rate Base	Rev. Req.	Rate Base		Rev. Req.	Rate Base
				\$'s in Thousands		\$'s in Thousands			\$'s in Thousands		\$'s in Thousands		\$'s in Thousands			\$'s in Thousands	
12	2.07	Office Space Charges to Non-Utility	Removes the remaining portion of office space costs associated with subsidiary/non-utility activities not previously removed during the test period.	(\$17)	\$0	(\$17)	\$0					(\$17)		(\$17)			
13	2.08	Restate Excise Taxes	Removes the effect of a one-month lag between collection and payment of taxes.	\$1	\$0	\$1	\$0					\$1		\$1			
14	2.09	Net Gains/Losses	Ten-year amortization of net gains realized from the sale of real property disposed of between 2010 and December 31, 2019.	(\$12)	\$0	(\$12)	\$0					(\$12)		(\$12)			
15	2.10	Weather Normalization / Gas Cost Adjustment	Adjustment normalizes weather sensitive gas therm sales by eliminating the effect of temperature deviations above or below historical norms. This adjustment also restates therms sold to reflect the weather normalized therms and then reprices the adjusted therms sold based upon the authorized weighted average cost of gas.	\$6	\$0	\$6	\$0					\$6		\$6			
16	2.11	Eliminate Adder Schedules	Removes the impact of the adder schedule revenues and related expenses, such as Schedule 191 Tariff Rider (DSM), Schedule 192 Low Income Rate Assistance Program Rate, Schedule 155 Gas Cost surcharge or rebate, and Schedule 159 Decoupling surcharge or rebate, since these items are recovered/rebated by separate tariffs and, therefore, are not part of base rates.	\$0	\$0	\$0	\$0					\$0		\$0			
17	2.12	Miscellaneous Restating Adjustments	Removes a number of non-operating or non-utility expenses associated with dues and donations, etc., included in error in the test period actual results, and removes, reclassifies or restates other expenses incorrectly charged between service and or jurisdiction. In addition, the Company removed 50% of Director meeting expenses, 10% D&O insurance, Long-Term Incentive Plan (LTIP) restricted share expenses, and 50% of Director Fees expense. Lastly, this adjustment includes a true-up provision for rate refund (revised earnings sharing true-up), if applicable.	\$46	\$0	\$46	\$0					\$46		\$46			
18	2.13	Restating Incentive Expense Adjustment	This adjustment restates actual O&M incentive compensation expense recorded in 2019 to reflect a six-year average (2014-2019) of actual payouts. The use of a six-year average of payouts is consistent with Staff's methodology approved by the Commission in Order No. UE-170485 and UG-170486.	\$229	\$0	\$229	\$0					(\$388)		\$229			
19	2.14	Restate Debt Interest	Restates debt interest using the Company's pro forma weighted average cost of debt.	\$294	\$0	\$294	\$0					\$206		\$327			
20	2.15	Restate 2019 AMA Rate Base to EOP	This adjustment reflects net plant after ADFIT as of December 31, 2019 on an AMA basis per results of operations, adjusted to reflect net plant after ADFIT to a 2019 EOP basis per results of operations. Depreciation at December 31, 2019 was also adjusted to reflect for annual depreciation expense.	\$890	\$12,731	\$890	\$12,731					\$802	\$12,731	\$821	\$12,731		

DOCKETS UE-200900, UG-200901, UE-200894 (Wildfire)
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				Rev. Req.	Rate Base	Rev. Req.	Rate Base			Rev. Req.	Rate Base	Rev. Req.	Rate Base	Rev. Req.	Rate Base		Rev. Req.	Rate Base
				\$'s in Thousands		\$'s in Thousands		\$'s in Thousands		\$'s in Thousands		\$'s in Thousands		\$'s in Thousands			\$'s in Thousands	
21	3.01	Pro Forma Revenue Normalization	This adjustment adjusts electric and natural gas January 2019 through December 2019 test period customers and usage for any known and measurable (pro forma) changes. In addition, the adjustment re-prices billed, unbilled, and weather adjusted usage at the base tariff rates approved for 2019, as if the April 1, 2020 base tariff rates were effective for the full 12-months of the test year. This adjustment also removes the impact of 2019 decoupling deferrals (GRC resets the base) and decoupling earnings sharing. For natural gas, this adjustment also eliminates Schedule 150 Gas Cost revenue and the associated cost of purchased gas.	(\$10,837)	\$0	(\$10,837)	\$0					(\$10,837)		(\$10,837)				
22	3.02	Pro Forma Def. Debits, Credits & Regulatory Amortizations	This adjustment adjusts certain natural gas items included in restating adjustments (1.02), which is included on an AMA 2019 Commission Basis level, to the level in effect for Rate Year 1, beginning October 1, 2021, removing the natural gas non-reoccurring AFUDC amortization expense.	(\$241)	\$0	(\$241)	\$0					(\$241)		(\$241)				
23	3.03	Pro Forma ARAM DFIT	This adjustment adjusts the natural gas ARAM DFIT amortization expense included in the 2019 test period to reflect the level of ARAM DFIT amortization expense expected for the rate effective period. On Rebuttal updated for Tax Credit impact.	\$54	\$0	(\$7)	\$0					(\$7)		\$54				
24	3.04	Pro Forma Labor Non-Exec	Reflects changes to test period union and non-union wages and salaries to reflect increases through 2021. Union salary increases for 2021 are also included in accordance with union contract terms.	\$1,022	\$0	\$1,022	\$0			\$828	\$0	\$550		\$1,022	\$0	withdrawn		
25	3.05	Pro Forma Labor Exec	Reflects actual salary levels approved by the Board of Directors and that are in effect as of February 2020. This salary level is allocated between Utility and Non-Utility based on 2019 levels actual percentages (90% utility /10% non-utility) – this percentage is consistent with the level included in Order No. UG-170486. This adjustment also reflects the changes (retirements and additions) in officers and their impact on salary expense from 2019 to 2020.	(\$101)	\$0	(\$101)	\$0			(\$101)	\$0	(\$101)		(\$101)				

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JOINT ISSUES LIST - NATURAL GAS
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				Rev. Req.	Rate Base	Rev. Req.	Rate Base			Rev. Req.	Rate Base	Rev. Req.	Rate Base	Rev. Req.	Rate Base		Rev. Req.	Rate Base
				\$'s in Thousands		\$'s in Thousands		\$'s in Thousands		\$'s in Thousands		\$'s in Thousands		\$'s in Thousands			\$'s in Thousands	
26	3.06	Pro Forma Employee Benefits	Adjusts the twelve-months ended December 31, 2019 Retirement Plans (401(k) and Pension), and Medical insurance for active employees and for those retired (post-retirement medical) to the expected amount for the rate effective period, based on independent consultant information. On Rebuttal updated to actual 2020 PF Benefits.	\$357	\$0	\$389	\$0			\$389	\$0	\$389		\$357				
27	3.07	Pro Forma Insurance Expense	This adjustment increases the 2019 level of insurance expense for general liability, directors and officers ("D&O") liability, and property insurance to the level of insurance expense the Company is expecting during the rate year. The amount included for D&O insurance is reduced by 10% per Dockets UE-090134 and UG-090135. Updated on Rebuttal with actual Prepaid Insurance invoices.	\$1,128	\$0	\$292	\$0			\$0	\$0	\$227		\$307				
28	3.08	Pro Forma IS/IT Expense	This adjustment reflects incremental increases in information services and technology expenses above the 2019 test year, primarily associated with signed contracts for products and services, licensing and maintenance fees, and other costs.	\$653	\$0	\$653	\$0			\$0	\$0	\$348		\$296				
29	3.09	Pro Forma Property Tax Expense	This adjustment restates the 2019 level of property tax expense included in adjustment (2.02) Restate 2019 Property Tax, to the level of property tax expense the Company will experience during the rate year. The property on which the tax is calculated is the property value as of December 31, 2020 at existing rates. Updated on Rebuttal with updated property tax.	\$484	\$0	\$131	\$0			\$269	\$0	\$131		\$484				
30	3.10	Pro Forma Fee Free Amortization Settlement includes Fee Free expense and amortization as filed by Avista. See Settlement Stipulation paragraph 15.	This adjustment reflects the annual expense associated with the "fee-free" payment expense incurred during the rate year of \$492,000 natural gas, as well as the annual amortization expense as a result of amortizing the "fee-free" payments deferred from February 2017 through March 2020 over a two-year period (April 1, 2020 through March 31, 2022).	\$912	\$0	\$912	\$0	\$912	\$0	\$912	\$0	\$912		\$912				

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				Rev. Req.	Rate Base	Rev. Req.	Rate Base			Rev. Req.	Rate Base	Rev. Req.	Rate Base	Rev. Req.	Rate Base	NOTES	Rev. Req.	Rate Base
				\$'s in Thousands		\$'s in Thousands		\$'s in Thousands		\$'s in Thousands		\$'s in Thousands		\$'s in Thousands			\$'s in Thousands	
31	3.11	Pro Forma 2020 Customer At Center	This adjustment reflects increases in capital additions related to the Company's Customer at the Center capital projects (as supported by Company witness Mr. Magalsky), reflecting the increases in 2020 capital additions, together with associated A/D, ADFIT, and depreciation expense. This adjustment also reflects 2020 retirements on plant-in-service at December 31, 2019, on similar assets, as an offset to expense, reducing the overall impact of this adjustment. On Rebuttal updated with actual 2020 transfers to plant.	\$871	\$2,923	\$889	\$2,994			\$655	\$2,273	\$868	2994					
32	3.12	Pro Forma 2020 Large & Distinct	This adjustment reflects increases in capital additions related to various large and distinct capital projects (as supported by Company witnesses Mr. Thackston, Ms. Rosentrater and Mr. Kensok), reflecting the increases in 2020 capital additions, together with associated A/D, ADFIT, and depreciation expense. This adjustment also reflects 2020 retirements on plant-in-service at December 31, 2019, on similar assets, as an offset to expense, reducing the overall impact of this adjustment. On Rebuttal updated with actual 2020 transfers to plant.	\$853	\$7,191	\$787	\$7,251			\$611	\$6,199	\$736	7251					
33	3.13	Pro Forma 2020 Programmatic	This adjustment reflects increases in capital additions related to various programmatic capital projects (as supported by Company witnesses Mr. Thackston, Ms. Rosentrater and Mr. Kensok), reflecting the increases in 2020 capital additions, together with associated A/D, ADFIT, and depreciation expense. This adjustment also reflects 2020 retirements on plant-in-service at December 31, 2019, on similar assets, as an offset to expense, reducing the overall impact of this adjustment. On Rebuttal updated with actual 2020 transfers to plant.	\$897	\$7,194	\$757	\$6,630			\$17	\$920	\$711	\$6,630					
34	3.14	Pro Forma 2020 Mandatory & Compliance	This adjustment reflects increases in capital additions related to various mandatory and compliance capital projects (as supported by Company witnesses Mr. Thackston and Ms. Rosentrater), reflecting the increases in 2020 capital additions, together with associated A/D, ADFIT, and depreciation expense. This adjustment also reflects 2020 retirements on plant-in-service at December 31, 2019, on similar assets, as an offset to expense, reducing the overall impact of this adjustment. On Rebuttal updated with actual 2020 transfers to plant.	\$1,489	\$13,123	\$1,167	\$10,469			\$943	\$8,976	\$1,094	\$10,469					

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				Rev. Req.	Rate Base	Rev. Req.	Rate Base			Rev. Req.	Rate Base	Rev. Req.	Rate Base	Rev. Req.	Rate Base		Rev. Req.	Rate Base
				\$'s in Thousands		\$'s in Thousands		\$'s in Thousands		\$'s in Thousands		\$'s in Thousands		\$'s in Thousands			\$'s in Thousands	
35	3.15	Pro Forma 2020 Short Lived	This adjustment reflects increases in capital additions related to various short-lived capital projects (as supported by Company witness Mr. Kensok), reflecting the increases in 2020 capital additions, together with associated A/D, ADFIT, and depreciation expense. This adjustment also reflects 2020 retirements on plant-in-service at December 31, 2019, on similar assets, as an offset to expense, reducing the overall impact of this adjustment. On Rebuttal updated with actual 2020 transfers to plant.	\$983	\$3,408	\$854	\$2,966			\$686	\$2,483	\$833	\$2,966					
36	3.16	Pro Forma AMI Capital Adds REVISED PER Bench Request 7 filed on August 6, 2021.	This adjustment reflects the Company's adjustment to recover its investment in Automated Meter Infrastructure (AMI) (see testimony of Company witnesses Ms. Rosentrater and Mr. DiLuciano.) This adjustment also includes the regulatory amortization of the deferred natural gas depreciation expense balances on new AMI meters, as well as the undepreciated net book value of the existing natural gas meter registers. On Rebuttal updated with actual 2020 transfers to plant and AMI Revisions as discussed by Ms. Rosentrater and Mr. La Bolle. Reduced \$48,000 per Bench Request 7, filed on August 6, 2021.	\$6,861	\$35,432	\$6,530	\$32,677			\$6,414	\$33,084	\$4,141	\$6,953	\$5,404	(\$4,401)		TEP does not support "recovery on" AMI investment.	
37	3.17	Pro Forma LEAP Deferral Amortization Settlement includes LEAP expense and amortization as filed by Avista. See Settlement Stipulation paragraph 15.	This adjustment adjusts the existing LEAP deferral amortization expense and rate base balance recorded in 2019, to reflect the revised LEAP AMA rate base (net of ADFIT) balance of \$4.0 million, and the revised amortization expense of \$2.1 million during the rate effective period (October 1, 2021 through September 30, 2022) based off the approved regulatory treatment approved in prior Avista proceedings. (Settlement agreed to LEAP as filed. See Paragraph	\$1,259	(\$3,959)	\$1,259	(\$3,959)	\$1,259	(\$3,959)			\$1,286	(\$3,959)	\$1,280	(\$3,959)	settlement		

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				Rev. Req.	Rate Base	Rev. Req.	Rate Base		Rev. Req.	Rate Base	Rev. Req.	Rate Base	Rev. Req.	Rate Base		Rev. Req.	Rate Base
				\$'s in Thousands		\$'s in Thousands			\$'s in Thousands		\$'s in Thousands		\$'s in Thousands			\$'s in Thousands	
38	3.18	Restate 2019 ADFIT	This adjustment reflects the updated ADFIT balances for the impact of the tax accounting method changes (updating the tax repairs adjustment and including the Industry Director Directive No. 5 (IDD #5) and meters tax deductions), described by Company witness Mr. Krasselt, reflected in the Company's 2019 tax return filed in October 2020. The adjustment first restates the December 31, 2019 ADFIT balance for the impact of the 2019 tax return. The adjustment then pro forms the impact of these tax method changes for the estimated 2020 impact, factoring in the additional ADFIT that was pro formed in other previous adjustments described above.	(\$1,393)	(\$15,228)	(\$1,393)	(\$15,228)					(\$1,287)	(\$15,228)	(\$1,309)	(\$15,228)		
39	7.01 AWEC	2020 AMA Capital	Update to 2020 AMA Rate Base											2,104	5,713		
40	7.02 AWEC	2020 O&M Expense	Adjust to 2020 O&M Expense											-	-	Withdrawn	
41	7.03 AWEC	Inter-Corp. Cost Allocation	Remove certain inter-company costs											(16)	-		
42	7.04 AWEC	AFUDC Flow Through Amort.	Credit for AFUDC Flow Through Amortization												-		
43			Rounding (immaterial)	\$0	\$0	(\$1)	\$1			\$1				(\$1)			
44			Pro Forma Revenue Requirement Effective 10/1/2021 (000s)	\$12,790	\$448,206	\$10,666	\$441,923			\$6,055	\$432,870	\$3,978	\$416,198	\$5,075	\$380,247		
45																	
46																	
47																	
48		COST OF CAPITAL															
49		Cost of Capital - Return on Equity		9.90%	9.90%				9.30%	9.00%	9.40%						TEP does not support an increase to ROE
50		Cost of Capital - Cost of Debt		4.97%	4.97%				5.05% LT / 3.26% ST	4.97%	4.75%						
51		Cost of Capital - Capital Structure		50% Equity / 50% Debt	50% Equity / 50% Debt				48.50% Equity / 49.02% LT Debt / 2.48% ST Debt	48.5% Equity / 51.5% Debt	51.5% debt/48.5% equity						
52		Rate of Return		7.43%	7.43%				7.07%	6.92%	7.01%						
53																	
54																	
55		COST OF SERVICE/RATE SPREAD/RATE DESIGN															
56		Cost of Service							Accept the Company's as filed results								

DOCKETS UE-200900, UG-200901, UE-200894 (Wildfire)
JOINT ISSUES LIST - NATURAL GAS
August 11, 2021

(Note: All information included is as provided by each party.)

	Adj.	ISSUE	DESCRIPTION	AVISTA - AS FILED		AVISTA - REBUTTAL / REVISED W BR-7 (updated AMI) filed on 8/6/2021		Partial Multiparty Settlement	COMMISSION STAFF		PUBLIC COUNSEL (A)		AWEC		NOTES	THE ENERGY PROJECT	
				Rev. Req.	Rate Base	Rev. Req.	Rate Base		Rev. Req.	Rate Base	Rev. Req.	Rate Base	Rev. Req.	Rate Base		Rev. Req.	Rate Base
				\$'s in Thousands		\$'s in Thousands			\$'s in Thousands		\$'s in Thousands		\$'s in Thousands			\$'s in Thousands	
57		Rate Spread	Equal percentage of margin revenue increase to all rate schedules unless a lower revenue requirement is approved, in which case the Company proposes to allocate the same increase as the Company's initial filing to Schedules 101/102 and 146. Any remaining revenue would then be applied equally to Schedules 111/112 and 131/132. Proposed Schedule 176 would also be returned on a uniform percentage basis offsetting the proposed base rate increase.						General Service (101/102): 118.32% Large General Service (111/112): 25.0% Interruptible Service (131/132):50.0% Transportation Service (146): 118.32% Do not accept Company's proposed rate spread treatment of Schedule 176. See below.	Recommend spreading rate change on equal percentages across all customer classes.							TEP supports an equal percent of increase to all rate schedules
58		Rate Design	Equal percentage increase to the energy blocks to all rate schedules with no changes to basic charges. Proposed Schedule 176 is also proposed to be returned on a equal percentage basis to the energy blocks.						Accept the Company's proposed rate design. Do accept Company's proposed rate design treatment of Schedule 176.	Maintain current basic charges.							TEP supports an equal percent of increase to all energy blocks and no change to the basic charge.
59		Schedule 176	Customer Tax Credit Tariff proposed to be used to return the Tax Customer Credit balances as discussed by Company witness Mr. Krasselt and Ms. Andrews, simultaneous with the change in base rates.						Reject credit amount equal to recommended rate increase. Refund EDIT and AFUDC Equity Portion Deferral over one year and ADFIT for IDD #5 and meters over life of underlying assets. Rate spread based on allocated rate base. See Partial Multiparty Settlement paragraph 12.	Spread credits on an equal percentage of revenue basis.							
60		OTHER ISSUES															
61		Miscellaneous Items:															
62		Low Income Rate Assistance Program (LIRAP)	The Company is proposing to extend its LIRAP funding plan, such that it will increase LIRAP funding in each of the three years (2022, 2023, 2024) by a fixed 7% on November 1 st of each year.						Per the Settlement, Avista's Low-Income Rate Assistance Program (LIRAP) funding will increase by the formula used in the current LIRAP plan – i.e., an amount equal to 7 percent, or double the percentage increase in the residential base rate approved in this GRC, whichever is greater. This funding level will remain in effect until modified in Avista's next GRC, multi-year rate plan docket, or other appropriate proceeding. In such proceeding, any party may make any additional or alternative proposals for LIRAP funding. See stipulation Paragraph 14(a).								

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				Rev. Req.	Rate Base	Rev. Req.	Rate Base		Rev. Req.	Rate Base	Rev. Req.	Rate Base	Rev. Req.	Rate Base		Rev. Req.	Rate Base
				\$'s in Thousands		\$'s in Thousands			\$'s in Thousands		\$'s in Thousands		\$'s in Thousands			\$'s in Thousands	
63		Natural Gas Special Contracts	As part of the Settlement approved in Docket UG-190335 the Company agreed to review, by May 1, 2021 all of its natural gas special contracts. At the time of filing the Company was undergoing review of each of the special contracts. This compliance requirement will be further updated during the pendency of the case should the Company determine any of the contracts are no longer economically feasible.														
64		Tax Accounting Petition - amortization	On March 11, 2021 the WUTC approved the Company's Tax Accounting Petition to change its accounting for federal income tax expense from a normalization method to a flow-through method for certain plant basis adjustments, including tax Industry Director Directive No. 5 ("IDD #5"), and meters, and to defer the associated tax benefits. In this GRC, the Company is proposing to begin amortization of those benefits, through separate tariff ("Tax Customer Credit" Tariff Schedules 76 (electric) and 176 (natural gas)), effective October 1, 2021 (concurrent with the effective date of this GRC) an amount equivalent to the revenue requirement approved by this Commission. The intent by the Company is to offset the Company's base electric and natural gas rate relief requested in its entirety, resulting in no billed impact to customers.														
65		On-Bill Repayment/Financing Program	As part of the Settlement approved in Docket UG-190335 the Parties agreed if Avista and its Energy Efficiency Advisory Group reach agreement for an on-bill repayment/financing program for residential and small business customers, the Company would file the programs with the Commission such that the programs are implemented by September 30, 2021. Development costs associated with the program will be recoverable from customers and means of recovery would be addressed in a future GRC. This compliance requirement will be further updated during the pendency of the case.														