

**BEFORE THE**  
**WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND	)	DOCKETS UE-200900,
TRANSPORTATION COMMISSION	)	UG-200901, and UE-200894
	)	<i>(Consolidated)</i>
Complainant,	)	
	)	
v.	)	
	)	
AVISTA CORPORATION d/b/a	)	
AVISTA UTILITIES	)	
	)	
Respondent.	)	

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**POST-HEARING BRIEF OF THE**  
**ALLIANCE OF WESTERN ENERGY CONSUMERS**

**August 13, 2021**

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## **I. INTRODUCTION**

1 Pursuant to the Washington Utilities and Transportation Commission's  
("Commission") Order 03 in the above-referenced dockets, the Alliance of Western Energy  
Consumers ("AWEC") hereby files this Post-Hearing Brief.

2 As outlined below, AWEC recommends the Commission approve the Partial  
Multiparty Settlement Stipulation ("Settlement Agreement") without modification, as the  
Settlement Agreement resolves a number of contested issues in these proceedings in a manner  
that is in the public interest and that results in just and reasonable rates for ratepayers. In  
addition, and for the reasons provided below and in the Response Testimony and the Cross-  
Answering Testimony of Mr. Bradley Mullins (Exh. BGM-1T, as revised by AWEC's July 2,  
2021 letter in these dockets, and Exh. BGM-11T), the Commission should authorize a base rate  
increase of no more than \$14,708,766 for Avista's electric operations and no more than  
\$5,074,431 for Avista's gas operations.

3 The Commission also should approve Avista's request to return financial benefits  
to ratepayers resulting from the modified accounting treatment of certain plant basis adjustments,  
with the modification in the timing of the amortization as recommended by AWEC. The  
Commission's recent approval of this tax accounting change results in significant benefits to  
ratepayers that should be realized within the next five years, to offset the present revenue  
requirement increase request; provide ratepayers with the time value of the approved change; and  
to provide rate stability in a period of frequent requests for rate increases.

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Finally, the Commission should approve Avista’s proposal for the treatment of Electric Schedule 25 customers, as modified by AWEC. Specifically, the Commission should approve a Schedule 25 rate design that maintains the current demand charge level, and applies any increased revenue requirement to the first and second energy block tiers, while holding the current rates as unmodified for the third energy block. This rate design will move Schedule 25 customers closer to rate parity with the costs incurred by Avista to serve them and will result in a more economically efficient rate for customers.

## II. BACKGROUND

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On October 30, 2020, Avista initiated Docket UE-200900, seeking revisions to its currently effective electric service tariff, and Docket UG-200901, seeking revisions to its currently effective natural gas tariff. Specifically, Avista proposed an overall increase in electric base revenues of \$44.2 million, or 8.3 percent, and an overall increase of \$12.8 million, or 12.2 percent, in natural gas base revenue. On November 25, 2020, the Commission consolidated Dockets UE-200900 and UG-200901 and suspended the tariffs. On December 23, 2020, the Commission consolidated Dockets UE-200900/UG-200901 with Docket UE-200894, which seeks certain accounting treatment associated with the Company’s proposed Wildfire Resiliency Plan.

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On April 21, 2021, AWEC, along with other intervening parties, filed Response Testimony recommending, *inter alia*, the Commission authorize alternative revenue requirements for the Company’s base electric and natural gas operations. Specifically, and based upon modifications to the pro forma adjustments proposed by Avista as discussed by AWEC

witness Mr. Mullins, AWEC initially recommended a revenue requirement reduction of \$18,177,022, or -3.4%, for electric services, and a margin revenue requirement reduction of \$6,706,263, or -6.4%, for natural gas services. On May 28, 2021, Avista filed Rebuttal Testimony and intervenor parties filed Cross-Answering Testimony. On June 30, 2021, AWEC filed a Notice of Intent to strike certain portions of Mr. Mullins' Answer Testimony, and on July 2, 2021, AWEC filed a revised Notice of Intent clarifying the effects of the stricken testimony on the revenue requirement recommendation made by AWEC. Specifically, as a result of the withdrawal of select portions of Answer Testimony, AWEC's updated recommendation regarding Avista's revenue requirements are: an increase of no more than \$14,708,766 for electric operations; and an increase of no more than \$5,074,431 for natural gas operations, which amounts are still proposed to be offset by the amortization of benefits accruing to ratepayers as a result of the approved modified tax accounting method.

7           The Commission held a contested evidentiary hearing on July 7 and 9, 2021, and received evidence and testimony regarding the Settlement Agreement and remaining contested issues in the current matters. Subsequently, the Commission has issued select Bench Requests and received responses thereto.

### **III. DISCUSSION**

#### **A. SETTLEMENT AGREEMENT**

8           AWEC is a signatory to the Settlement Agreement presented to the Commission on June 25, 2021, and maintains its recommendation to the Commission to approve the Settlement Agreement. As outlined in AWEC's testimony in support of the Settlement

Agreement, the terms of the Settlement Agreement successfully resolve AWEC's concerns regarding the treatment of large customers on Avista's electric system after IEP's transition to service under a special contract framework.<sup>1/</sup> Moreover, Avista's agreement with IEP obviates the threat of IEP's full departure from Avista's system and the rate consequences that would otherwise be imposed upon all customers, including other large customers, remaining on Avista's system.<sup>2/</sup> Finally, the Special Contract associated with the Settlement Agreement contains a demand response program that provides additional benefits that accrue to all customers, through reduced pressure on the Company to acquire new generation resources, thereby reducing future costs to Avista's customer base, specifically related to the Company's cost of compliance with the Clean Energy Transformation Act.

9                   The Settlement Agreement also addresses AWEC's concerns regarding Avista's treatment of benefits accruing to ratepayers through the Company's participation in the EIM. Specifically, the Settlement Agreement quantifies benefits from Avista's imminent participation in the EIM and outlines a future procedure for the Company and stakeholders to coordinate on developing a stable cost/benefit framework regarding Avista's ongoing participation in the EIM. The Commission should approve the Settlement Agreement as presented, as it is in the public interest and provides immediate and long-term benefits to ratepayers and the Company.

#### **B. TEST YEAR AND PRO FORMA PLANT ADDITIONS**

10                   Mr. Mullins recommends several revenue requirement adjustments in his Response testimony. AWEC maintains Mr. Mullins' recommendations (except as specifically

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<sup>1/</sup> See Exh. JT-1T at 24:5-16.

<sup>2/</sup> Id. at 24: 5-12.

provided in its July 2, 2021, letter withdrawing Mr. Mullins’ recommendation on operations and maintenance expense) and refers the Commission to Mr. Mullins’ testimony on each specific proposed adjustment. AWEC uses this brief to highlight that many of Mr. Mullins’ adjustments are related to Avista’s use of an “outdated test period, coupled with an expansive set of pro-forma adjustments” that are one-sided in favor of the Company.<sup>3/</sup> The Commission should not approve this treatment.

*1) Excessive Pro Forma Plant Adjustments*

11 Within its initial application, Avista proposed a test period ending December 21, 2019,<sup>4/</sup> to support rates requested to be effective October 1, 2021.<sup>5/</sup> This despite the fact that Avista filed this rate case on October 30, 2020, ten months after the end of the test period. To address the Company’s activity during 2020, Avista proposes “an expansive set of pro forma adjustments”<sup>6/</sup>, the results of which “ignore the savings [Avista] has recognized during 2020.”<sup>7/</sup> As noted by AWEC witness Mullins, “Avista’s proposal would have the effect of incorporating the majority, if not the entirety, of Avista’s capital budget for 2020 as a pro forma plant addition[.]”<sup>8/</sup> Avista’s proposal ignores cost reductions experienced in 2020<sup>9/</sup>, and further ignores the reduction to rate base resulting from incremental accumulated depreciation during the pro forma period.<sup>10/</sup> Indeed, as discussed by AWEC witness Mullins, Avista’s 2020-related pro

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<sup>3/</sup> Id. at 12:14-16.

<sup>4/</sup> Id. at 7:7-8.

<sup>5/</sup> Id. at 3:4-6.

<sup>6/</sup> Exh. BGM-1T at 3:16-17.

<sup>7/</sup> Id. at 3:17-18.

<sup>8/</sup> Id. at 14:9-10.

<sup>9/</sup> Id. at 13:13-14.

<sup>10/</sup> Id. at 18:3-5.

forma adjustments ignore over \$111,000,000 in depreciation expense for the Company's Washington electric services and another nearly \$26,000,000 in depreciation expense for the Company's Washington natural gas services, amounts which should inure to ratepayers and are sufficient to offset "almost the entirety of Avista's proposed pro forma capital additions in this case."<sup>11/</sup> While Avista disagreed with Mr. Mullins' calculation of pro forma adjustments<sup>12/</sup>, Avista did not contest AWEC's discussion regarding accumulated depreciation realized during the pro forma period.

12                   The Company has failed to carry its burden to justify the expansive set of pro forma adjustments it has proposed in this proceeding. Indeed, Avista's proposal ignores the Commission's affirmation presented in the Policy Statement that "...pro forma adjustments to test year amounts will involve known and measurable events and adhere to the matching principle (i.e., the principle that costs should be matched to offsetting factors), including accounting for all offsetting factors...."<sup>13/</sup> Moreover, Avista has failed to acknowledge the Commission's statement that:

the matching principle continues to require netting of known and measurable changes with any offsetting factors that diminish the impact of the known and measurable event. Including post-test-year plant in rates without considering these offsetting factors creates a mismatch that overstates the effect of the known and measurable event, thus distorting the rate-year relationship among revenue, expenses and rate base.<sup>14/</sup>

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<sup>11/</sup> Id. at 18:12-16.

<sup>12/</sup> See Exh. KJS-3T at 26-33.

<sup>13/</sup> Docket U-190531, Policy Statement on Property that Becomes Used and Useful After Rate Effective Period ("Policy Statement"), ¶ 20 (Jan. 31, 2020) (emphasis added) (internal citations omitted).

<sup>14/</sup> Id. at ¶ 24. (internal citations omitted).

13 As noted by AWEC, “[i]n this case, Avista proposes to include only the plant additions that increase rate base following the test period, without considering the corresponding reductions to rate base associated with incremental accumulated depreciation.”<sup>15/</sup> Due to the failure to comply with the Commission’s policy framework regarding pro forma adjustments, and in particular with the matching principle, Avista’s proposal for year-end rate base with pro forma adjustments to address post-test year adjustments in 2020 should be rejected. Relatedly, and as outlined by AWEC witness Mullins, the actual values related to the proposed 2020 pro forma adjustments are no longer estimates but are now known with surety.<sup>16/</sup> As such, Avista’s extensive and excessive pro forma adjustments for 2020 should be rejected and the actual 2020 average of monthly averages (“AMA”) plant balances should be used as the basis for any reasonable and proper pro forma adjustments.<sup>17/</sup>

2) *End of Period versus Average of Monthly Averages*

14 Additionally, and as noted by AWEC witness Mullins, Avista’s proposed end-of-period (“EOP”) pro forma adjustments are particularly concerning when viewed in association with the magnitude of pro forma adjustments proposed.<sup>18/</sup> In the event the Commission authorizes a test year with end-of-period rate base in an effort to account for the stale test-year data presented by Avista,<sup>19/</sup> the Commission should not also authorize EOP pro forma adjustments through 2020. As outlined above, such a framework disregards the matching

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<sup>15/</sup> Exh. BGM-1T at 18:3-5.  
<sup>16/</sup> Id. at 20:9-11.  
<sup>17/</sup> Id. at 20:11-2.  
<sup>18/</sup> See Exh. BGM-1T at 13:5-14.  
<sup>19/</sup> See id. at 13:6-7.

principle and results in unjust and unreasonable rates for customers. Rather, under such a circumstance, the Commission should apply 2020 AMA plant balances as the basis for any pro forma adjustments, a framework that would resolve all the pro forma plant additions proposed by the Company that have been placed into service.<sup>20/</sup>

15           The Commission has long held that “the average rate base concept [is] an appropriate tool in the measurement of earnings levels.”<sup>21/</sup> The Commission has stated that “the alternate approach of utilizing end-of-test period rate base may be appropriate in a variety of situations”, and set forth these specific conditions as: a) abnormal growth in plant; b) inflation and/or attrition; c) as a means to mitigate regulatory lag; and d) to account for the failure of a utility to earn its authorized rate of return over an historical period.<sup>22/</sup> As the applicant seeking the Commission’s authorization to implement an EOP adjustment, Avista has the burden of proof to demonstrate this request is in the public interest.<sup>23/</sup> Avista has failed to carry this burden and, accordingly, the Commission should reject the requested EOP adjustment presented on page 50 of Avista witness Andrews’ testimony. The Commission should authorize use of the AMA method and accept the adjustment proposed by AWEC witness Mullins.

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<sup>20/</sup> See id. at 20:16-18.

<sup>21/</sup> Washington Utilities & Transp. Comm’n v. Puget Sound Power & Light Co., 7 PUR4th 44, 50 (Sept. 27, 1974). See also Docket No. UE-140762, Order 08 at ¶ 145 (March 25, 2015) (“The Commission has traditionally required that utility rates be established relying on the measurement of rate base using the AMA approach.”); Docket U-190531, Policy Statement (Jan. 31, 2020) (“...the Commission’s longstanding ratemaking practice is to set rates using a modified historical test year with post-test-year rate-base adjustments using the known and measurable standard, the matching principle, and the used and useful standard, all while exercising considerable discretion under each of these standards in the context of individual cases.”).

<sup>22/</sup> See Docket No. UE-140762 et al., Order 08 at ¶ 145 (Mar. 25, 2015).

<sup>23/</sup> See Docket No. UG-200568, Order 05 at ¶ 42 (May 18, 2021).

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Avista presents its proposed EOP adjustment by way of testimony from Ms. Andrews. Specifically, witness Andrews presents a single paragraph in Opening Testimony where she discusses the Company's application of an EOP adjustment.<sup>24/</sup> Importantly, this paragraph does not present Avista's assertions that it is experiencing abnormal growth in plant, inflation or attrition, a need to eliminate regulatory lag, or has a history of failing to earn its authorized rate of return. Indeed, Avista's single paragraph in both Opening and Rebuttal testimony discussing the EOP adjustment presents nothing more than a discussion on the mechanical application of the adjustment itself, with no discussion as to why its application is necessary and/or in the public interest. Nonetheless, and without explanation or discussion, Avista seeks to increase its Washington electric rate base by \$21,049,000 and its Washington Natural gas rate base by \$12,731,000.<sup>25/</sup> Given Avista's complete failure to attempt to address its burden of proof, let alone carry such burden, the Commission must reject the proposed adjustment and authorize application of the AMA method and related rate base adjustment.

### C. TAX ACCOUNTING CHANGE

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In its initial Application, Avista sought to reconcile the effects of Docket Nos. UE-200895 and UG-200896, filed concurrently with the instant proceedings, with the rates that will result from the present proceedings. In Docket Nos. UE-200895 and UG-200896, the Company requested authorization to alter the tax accounting associated with "certain 'non-protected' plant basis adjustments, including Industry Director Directive No. 5 (IDD #5) and

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<sup>24/</sup> See Exh. EMA-1T at 50:10-18.

<sup>25/</sup> Id. at 50:16-17.

meters.”<sup>26/</sup> The practical effect of this accounting change resulted in Avista “treating [these adjustments] as service expenses, rather than capital, for tax purposes.”<sup>27/</sup> Specifically, “Avista was able to deduct the remaining tax basis associated with these items on its 2019 tax return, leading to significant tax savings. In addition, Avista...proposed to use a flow through method of accounting with respect to these tax items for regulatory purposes, such that the benefits [are available to] be passed back to customers.”<sup>28/</sup> In an effort to return these benefits to ratepayers,

the Company propose[d] to return to customers the tax benefit, beginning October 1, 2021, for approximately one and one quarter (1 ¼) years for electric and two (2) years for natural gas. Through separate Tariff Schedules...\$44.18 million for electric and \$12.79 million for natural gas – offsetting the Company’s requested electric and natural gas base rate increase – resulting in no billed impact to customers.<sup>29/</sup>

18 In Answer Testimony, AWEC witness Mr. Mullins “support[ed] amortizing the balances in a manner that offsets the rate increase[s] in this case,” but disagreed with Avista’s specific proposal because it “would embed a large sur-credit in rates....”<sup>30/</sup> AWEC’s reasoning against an expedited amortization period was that “[s]uch an approach will lead to a significant rate increase once the sur-credit expires....”<sup>31/</sup> Moreover, AWEC noted “the rate increase may be compounded to the extent that Avista files another rate case next year”<sup>32/</sup>, which Avista has indicated it anticipates filing “in Q’1 of 2022.”<sup>33/</sup>

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<sup>26/</sup> Exh. EMA-1T at 90:14-16 (internal citations omitted).

<sup>27/</sup> Exh. BGM-1T at 69:16-17.

<sup>28/</sup> Id. at 69:18-22.

<sup>29/</sup> Exh. EMA-1T at 96:23-97:5.

<sup>30/</sup> Id. at 70:13-14.

<sup>31/</sup> Id. at 70:15-16.

<sup>32/</sup> Id. at 70:16-17.

<sup>33/</sup> Avista’s Response to Request for Information: Bench Request No. 11(b)(iii), dated July 26, 2021.

19 In response to Avista’s proposal regarding these tax benefits, “Staff recommend[ed] treating the amounts related to [accelerated deferred federal income tax (“ADFIT”) and excess deferred income tax (“EDIT”)] as separate amounts [given that] EDIT represents taxes that were overpaid by past ratepayers[,] while ADFIT represents benefits that should accrue to future ratepayers who pay for the underlying plant.”<sup>34/</sup> Further, Staff proposed amortizing the regulatory liability through separate rate schedules – Schedule 76 for electric and Schedule 176 for natural gas.<sup>35/</sup> For benefits related to EDIT, Staff recommended the Commission return the \$10.3 million for electric services and \$4.8 million for natural gas services “as quickly as possible (i.e., over one year).”<sup>36/</sup> As for the benefits related to ADFIT, Staff recommended that the Company “return those amounts over the lives of the underlying assets (i.e., over approximately 34 years for IDD #5 and approximately 15 years for meters.)”<sup>37/</sup> Finally, Staff recommended that these credits “be spread based on the customer class allocated rate base.”<sup>38/</sup>

20 Public Counsel also provided recommendations regarding the treatment of the benefits resulting from the tax accounting change. Public Counsel generally supports the proposed flow-through accounting treatment and its resulting expedited return of the tax benefits to ratepayers when compared with the normalization method.<sup>39/</sup> Public Counsel further recommends that the “Commission adopt an amortization period for the initial ADFIT balance

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<sup>34/</sup> Exh. BAE-1T at 12:3-6.

<sup>35/</sup> See id. at 12:20-21.

<sup>36/</sup> Exh. BAE-1T at 12:7-9.

<sup>37/</sup> Id. at 12:10-12.

<sup>38/</sup> Id. at 12:22-23.

<sup>39/</sup> See Exh. ACC-1T at 46:6-7.

that will eliminate any electric or gas increase in this case”<sup>40/</sup>, and recommends an allocation of the accounting change benefits in a manner that will “exactly offset individual class billing rate increases such that the net effect on all classes is no change in revenue responsibility.”<sup>41/</sup>

21           Additionally, and notwithstanding its proportionally greater impact on large customers, AWEC agreed with Staff’s recommendation to allocate the sur-credit amounts in proportion to rate base, rather than on a volumetric allocation. This proposal is reasonable “because it partially recognizes the way that the underlying ADFIT and EDIT were... allocated to the respective customer classes.”<sup>42/</sup> AWEC maintains this recommendation to the Commission.

22           While AWEC agrees with, and supports, Staff’s proposals regarding establishing and allocating a separate rate tariff to address the customer benefits accruing from the tax accounting change, AWEC continues to disagree with the timing proposed by Staff regarding the return of these benefits to ratepayers, as well as the bifurcation of the ADFIT and EDIT elements of the tax benefit. Staff’s proposal to amortize the ADFIT-related ratepayer benefits over the remaining life of the assets obviates the benefits achieved from the accounting change, namely that it allows Avista to pass these benefits back sooner than normalization accounting would otherwise allow.<sup>43/</sup> AWEC maintains its recommendation that a five-year amortization period for the entirety of the tax accounting benefit best balances the benefits of rate stability and a reduction to revenue requirement.

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<sup>40/</sup>        Id. at 46:18-19.

<sup>41/</sup>        Exh. GAW-1T at 26:8-9; see also id. at 27:6.

<sup>42/</sup>        Exh. BGM-11T at 3:5-7.

<sup>43/</sup>        See id. at 4:13-15.

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Additionally, AWEC continues to oppose Public Counsel’s recommendation to allocate the tax benefits to customer classes in a manner that offsets the particular rate increases for each class. This method lacks any principled foundation and would not allocate benefits in accordance with costs incurred. Instead, customer classes receiving higher rate increases would also get higher shares of the tax benefits, despite the fact that the “revenue requirement increase and the amortization of the regulatory liability are two separate issues, and need to be considered as such.”<sup>44/</sup>

#### **D. ELECTRIC SCHEDULE 25 RATE DESIGN**

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As outlined in Avista witness Mr. Miller’s Direct Testimony, Exhibit JDM-1T:

Extra Large General Service Schedule 25 consists of a minimum monthly charge of \$30,650 for the first 3,000 kVa or less, a demand charge of \$8.30 per kVa for monthly demand in excess of 3,000 kVa, and three energy block rates: 5.505 cents per kWh for the first 500,000 kWhs per month, 4.953 cents per kWh for the next 5.5 million kWhs, and 4.235 cents per kWh for all usage in excess of 6 million kWhs.<sup>45/</sup>

As part of its initial application, Avista proposed no changes to the minimum demand charge and the first demand tier of 3000 kVa.<sup>46/</sup> To recover the revenue requirement increase allocated to Schedule 25, Avista proposed a uniform increase to all three energy block rates.<sup>47/</sup> Evidence in the record demonstrates that Schedule 25 rates are well above parity with the cost to serve these customers.<sup>48/</sup> Accordingly, Avista’s proposal will not move Schedule 25 customers toward a

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<sup>44/</sup> Id. at 5:16-17.

<sup>45/</sup> Id. at 10:12-16.

<sup>46/</sup> Id. at 10:17-18.

<sup>47/</sup> Id. at 10:18-20.

<sup>48/</sup> See Exh. JDM-1T, Table No. 3 at 6.

more economically efficient rate, nor will it reduce the subsidy provided by Schedule 25 ratepayers to other rate classes.<sup>49/</sup> Avista's proposal should be rejected.

25 Avista's proposal for an equal percent spread of the Company's requested revenue requirement increase across all components of the Schedule 25 rate maintains the revenue subsidy received from Schedule 25 customers. AWEC continues to recommend the Commission authorize an updated Schedule 25 rate that maintains the status quo on the third energy block component. A rate spread of this design will continue to allow Schedule 25 customers to contribute to the recovery of fixed costs and cost subsidies through the first two energy block rates while allowing the third energy block rate to move toward parity with Avista's cost of service.<sup>50/</sup> Moreover, updating the third energy block rate to be more in line with Avista's actual marginal energy cost for this service will allow Schedule 25 customers to make more energy efficient consumption decisions.<sup>51/</sup>

#### IV. CONCLUSION

26 For reasons outlined herein, the Commission should accept the Settlement Agreement. The Settlement Agreement is in the public interest, as it provides protections to Avista, IEP, and remaining cost-of-service customers. Furthermore, the Settlement Agreement strikes an appropriate balance regarding immediate costs incurred and benefits inuring as a result of Avista's participation in the regional EIM.

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<sup>49/</sup> See Exh. BGM-11T at 7:15.

<sup>50/</sup> See id. at 8:3-4.

<sup>51/</sup> See id. at 7:10-12.

27                    Additionally, the Commission should reject the proposed EOP adjustment and related 2020 pro forma adjustments, and approve AMA rate base, accounting for 2020 actuals. Relatedly, the Commission should authorize a revenue requirement increase of no more than \$14,708,766 for Avista’s electric operations and no more than \$5,074,431 for Avista’s natural gas operations, to be offset, as proposed, by the amortization of accrued tax benefits resulting from the approved modified tax accounting method. .

28                    The Commission should amortize benefits resulting from the tax accounting change over a five-year period to provide ratepayers with rate stability resulting from the benefits from the accounting change. As outlined above, a five-year amortization period of these benefits provides increased rate stability in a time of frequent rate case filings, and presents ratepayers with the full benefit of the tax accounting change previously approved by the Commission.

29                    Finally, the Commission should also approve the Schedule 25 rate design as proposed by AWEC. As discussed, this proposal moves Schedule 25 customers closer to parity in rates with the costs incurred to serve them, while maintaining the benefits enjoyed by all customers from Schedule 25 customers’ contributions to Avista’s revenue recovery.

Dated this 13th day of August, 2021.

Respectfully submitted,

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