

Exh. BAE-3
Dockets UE-200900, UG-200901,
UE-200984
Witness: Betty Ann Erdahl

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

**AVISTA CORPORATION, d/b/a
AVISTA UTILITIES,**

Respondent.

**DOCKETS UE-200900, UG-200901,
UE-200984 (*Consolidated*)**

**EXHIBIT TO
TESTIMONY OF**

Betty Ann Erdahl

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Staff Adjustment vs. Company Adjustment 3.03 G-ARAM

April 21, 2021

| Line No. | DESCRIPTION | As filed | | Staff's Revised | |
|----------|---|---------------------------|-------------|---------------------------|-------------|
| | | Pro Forma ARAM Adjustment | 3.03 G-ARAM | Pro Forma ARAM Adjustment | 3.03 G-ARAM |
| | Adjustment Number | | 3.03 | | 3.03 |
| | Workpaper Reference | | G-ARAM | | G-ARAM |
| | REVENUES | | | | |
| 1 | Total General Business | \$ - | \$ - | - | - |
| 2 | Total Transportation | - | - | - | - |
| 3 | Other Revenues | - | - | - | - |
| 4 | Total Gas Revenues | - | - | - | - |
| | EXPENSES | | | | |
| | Production Expenses | | | | |
| 5 | City Gate Purchases | - | - | - | - |
| 6 | Purchased Gas Expense | - | - | - | - |
| 7 | Net Nat Gas Storage Trans | - | - | - | - |
| 8 | Total Production | - | - | - | - |
| | Underground Storage | | | | |
| 9 | Operating Expenses | - | - | - | - |
| 10 | Depreciation/Amortization | - | - | - | - |
| 11 | Taxes | - | - | - | - |
| 12 | Total Underground Storage | - | - | - | - |
| | Distribution | | | | |
| 13 | Operating Expenses | - | - | - | - |
| 14 | Depreciation/Amortization | - | - | - | - |
| 15 | Taxes | - | - | - | - |
| 16 | Total Distribution | - | - | - | - |
| 17 | Customer Accounting | - | - | - | - |
| 18 | Customer Service & Information | - | - | - | - |
| 19 | Sales Expenses | - | - | - | - |
| | Administrative & General | | | | |
| 20 | Operating Expenses | - | - | - | - |
| 21 | Depreciation/Amortization | - | - | - | - |
| 22 | Regulatory Amortizations | - | - | - | - |
| 23 | Taxes | - | - | - | - |
| 24 | Total Admin. & General | - | - | - | - |
| 25 | Total Gas Expense | - | - | - | - |
| 26 | OPERATING INCOME BEFORE FIT | - | - | - | - |
| | FEDERAL INCOME TAX | | | | |
| 27 | Current Accrual | - | - | - | - |
| 28 | Debt Interest | - | - | - | - |
| 29 | Deferred FIT | 41 | (5) | | |
| 30 | Amort ITC | - | - | - | - |
| 31 | NET OPERATING INCOME | \$ (41) | \$ 5 | | |
| | RATE BASE | | | | |
| | PLANT IN SERVICE | | | | |
| 32 | Underground Storage | \$ - | \$ - | - | - |
| 33 | Distribution Plant | - | - | - | - |
| 34 | General Plant | - | - | - | - |
| 35 | Total Plant in Service | - | - | - | - |
| | ACCUMULATED DEPRECIATION/AMORT | | | | |
| 36 | Underground Storage | - | - | - | - |
| 37 | Distribution Plant | - | - | - | - |
| 38 | General Plant | - | - | - | - |
| 39 | Total Accumulated Depreciation/Amortization | - | - | - | - |
| 40 | NET PLANT | - | - | - | - |
| 41 | DEFERRED TAXES | | | | |
| 42 | Net Plant After DFIT | - | - | - | - |
| 43 | GAS INVENTORY | - | - | - | - |
| 44 | GAIN ON SALE OF BUILDING | - | - | - | - |
| 45 | OTHER | - | - | - | - |
| 46 | WORKING CAPITAL | - | - | - | - |
| 47 | TOTAL RATE BASE | \$ - | \$ - | - | - |
| 48 | RATE OF RETURN | | | | |
| 50 | REVENUE REQUIREMENT | | | (7) | |