

**Exhibit No. EB-3**  
**Docket No. UE-200900,**  
**UG200901, UE-**  
**200894**  
**AVISTA GENERAL RATE CASE**  
**Witness: Ed Burgess**

**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-200894 (*Consolidated*)

**EXHIBIT EB-3 TO THE**  
**PREFILED RESPONSE TESTIMONY OF**  
**ED BURGESS**  
**ON BEHALF OF THE SIERRA CLUB**

**April 21, 2021**

	Actual		Pro Forma		
	2018	2019	2020	2021	2022
Facility Capital Per Talen on Actual vs Budget Report	\$ 36,705,544	\$ 18,038,110	\$ 45,495,640		
Avista Share	15%	15%	15%		
Avista's Capital Per Talen Using Annual Actual vs Budget Reports	\$ 5,505,832	\$ 2,705,717	\$ 6,824,346		

**Reconcile to Avista's Records:**

Per Talen's Budget to Actual	\$ 5,505,832	\$ 2,705,717	\$ 6,824,346		
Less: Long term Project in CWIP at 12/31/2020	(600,000)	(244,907)	(377,521)		
Less: Costs Recorded by Avista as O&M	(215,505)	(137,222)	(1,270,487)		
Capital Costs for 12 Months Talen's Invoices (Agrees to Pivot Table)	4,690,327	2,323,588	5,176,338		
Add Talen's Previous Year's December Invoice	1,466,754	537,622	141,751		
Remove Talen's Current Year December Invoice Recorded in Following Year	(537,622)	(141,751)	(676,603)		
Remove Avista's Reversal	(494,203)		(149,168)		
Add Avista's Accrual		149,168	1,971,194		
Immaterial Variance			54		
Amount Capitalized by Avista (Agrees to Pivot Table)	\$ 5,125,256	\$ 2,868,627	\$ 6,463,566		

**Capital Per Thackston Table in WA GRC**

Revised Colstrip Capital by Year:

Original Capital Per GL	\$ 5,125,260	\$ 2,868,628	\$ 10,013,275	\$ 8,106,402	\$ 3,409,972
Less December 2020 Accrual	\$ 5,125,260	\$ 2,868,628	\$ 6,463,566		
Add December 2020 Actual			(1,971,194)		
Revised Colstrip Capital by Year	\$ 5,125,260	\$ 2,868,628	\$ 5,168,975	\$ 3,806,000	\$ 5,085,000

See Staff-DR-107 - 3.19 Attachment B