

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION, d/b/a  
AVISTA UTILITIES,

Respondent.

DOCKETS UE-160228 and  
UG-160229 (*Consolidated*)

NOTICE OF REQUIREMENTS FOR  
WORKPAPERS FILED IN SUPPORT OF  
TESTIMONY AND EXHIBITS

- 1 On February 19, 2016, Avista Corporation, d/b/a Avista Utilities (Avista) filed with the Washington Utilities and Transportation Commission (Commission) revisions to its currently effective Tariff WN U-28, Electric Service in Docket UE-160228 and revisions to its currently effective Tariff WN U-29, Natural Gas Service in Docket UG-160229 designed to effect a general rate increase for electric and natural gas service. Avista's filing is a general rate proceeding, as defined in WAC 480-07-505. As required by WAC 480-07-510, Avista's general rate filing included testimony and exhibits, tariff sheets, and work papers organized in accordance with WAC 480-07-510(3)(b).
  
- 2 Avista's work papers conform to the requirement that: "[p]arties must provide work papers that contain a detailed portrayal of restating actual and pro forma adjustments that the company uses to support its filing *or that another party uses to support its litigation position.*"<sup>1</sup> Avista's work papers include restating and pro forma adjustments that start from actual per books figures.<sup>2</sup> As discussed during the prehearing conference in this proceeding on March 23, 2016:

The Company begins its case with a per book analysis; it then makes adjustments from that. Staff looks at the case, they do their own per books analysis, and then they perform their own analysis with the adjustments. So there we have a common baseline that Staff believes is a common baseline. If the per books don't match up, Staff will point that out to the Commission.<sup>3</sup>

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<sup>1</sup> WAC 480-07-510(3)(e) (*emphasis added*).

<sup>2</sup> See WAC 480-07-510(3)(e)(ii) and (iii).

<sup>3</sup> *WUTC v. Avista*, Dockets UE-160288 and UG-160289, TR. 20:11-18.

Staff effectively urged the Commission to enforce the requirement applicable to all parties that their “detailed portrayal of restating actual and pro forma adjustments” begin with a per books baseline, as required by the language quoted above considered together with the explanation of “restating actual adjustments” and “pro forma adjustments” in WAC 480-07-510(3)(e)(ii) and (iii), respectively.

- 3 The prehearing conference included a discussion of this issue. At that time, the presiding officer encouraged, rather than ordered, all parties to conform to these requirements. Mr. Cowell, representing intervenor Industrial Customers of Northwest Utilities, stated that whether all parties should be required to conform to these Commission rules “is a live issue in another case right now.”<sup>4</sup> Public Counsel agreed, stating, “We’re also in that other proceeding where it’s a live issue, so this is helpful. I guess we’ll see how it bubbles up in that other proceeding.”<sup>5</sup>
- 4 The “other proceeding” to which Mr. Cowell and Mr. ffitch referred is *WUTC v. Pacific Power & Light Company*, Docket UE-152253 (*Pacific Power*), another general rate proceeding now pending before the Commission. The presiding officer in that proceeding recently issued bench requests that require all parties to follow the Commission’s rules.<sup>6</sup>
- 5 Compliance with the Commission’s procedural rules is not a “live issue.”<sup>7</sup> There is no question that all parties who appear before the Commission must conform to its procedural rules. The Commission should not be required to issue bench requests to obtain information that those rules require the parties to provide as part of their filing. We will not do so in this proceeding.

**THE COMMISSION GIVES NOTICE THAT ALL PARTIES TO THIS PROCEEDING MUST PROVIDE WORK PAPERS THAT MEET ALL REQUIREMENTS STATED IN WAC 480-07-510 STARTING WITH ACTUAL PER BOOKS AMOUNTS, AS FILED BY AVISTA.**

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<sup>4</sup> *Id.* TR. 22:24-25.

<sup>5</sup> *Id.* TR.24:5-9.

<sup>6</sup> *WUTC v. Pacific Power & Light Company*, Docket UE-152253, Bench Requests 1 and 2 (March 29, 2016) and Bench Requests 2 and 5 (April 22, 2016).

<sup>7</sup> WAC 480-07-110 allows parties to file petitions for exemption from rules, but none has been filed in this case. Nor, it appears, was any such petition filed in *Pacific Power*. Given that uniformity in case presentations insofar as accounting is concerned is critically important, it is unlikely that the Commission would grant an exemption from WAC 480-07-510.

- 6 The Commission appends to this notice further guidance concerning how the parties must file work papers that satisfy the requirement for a “detailed portrayal of restating actual and pro forma adjustments.”<sup>8</sup> The Commission may refuse to admit into the evidentiary record any testimony and exhibits that not supported by work papers as required by WAC 480-07-510, this notice, and the appendix to this notice.

DENNIS J. MOSS  
Senior Review Judge

cc: All Parties

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<sup>8</sup> WAC 480-07-510(3)(e).

**APPENDIX****Detailed Requirements for Work Papers  
Filed in  
Dockets UE-160228 and UG-160229**

All revenue requirements exhibits and work papers filed in support of, or in response to, parties' respective proposed revenue requirements adjustments must use Avista's as-filed per books amounts as portrayed in Exhibit Nos. Andrews, Exh. No. EMA-2 and Andrews, Exh. No. EMA-4, and work paper Andrews 9.2015 CBR WA Electric Model (ADJ Detail Input tab) for electric (Docket UE-160228); and Andrews, Exh. No. EMA-3 and Andrews Exh. No. EMA-5, and work paper: Andrews 9.2015 CBR WA Gas Model (ADJ Detail Input tab) for natural gas (Docket UE-160229).

Parties must provide a specific adjustment for each contested adjusted or unadjusted amount proposed by Avista's presentation, must use the same nomenclature used by Avista to identify the adjusted or unadjusted amount, and must reference the adjustment numbers included in Exhibit Nos.

Parties who advocate adjustments not identified in Exhibit Nos. must assign a unique alphanumeric identifier (*e.g.*, Adj. PC-1, Adj. Staff-4) to each such adjustment.

All exhibits and supporting work papers must be filed in electronic spreadsheet format with all formulas and links intact, and with no hidden tabs or cells.