

**Exh. KMH-11
Dockets UE-240006/UG-240007
Witness: Kristen M. Hillstead**

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

AVISTA CORPORATION,

Respondent.

**DOCKETS UE-240006 & UG-240007
(Consolidated)**

EXHIBIT TO

TESTIMONY OF

KRISTEN M. HILLSTEAD

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

List of Uncontested Adjustments – (Natural Gas)

July 3, 2024

STAFF'S LIST OF UNCONTESTED NATURAL GAS ADJUSTMENTS

Adjustment Number	Uncontested Adjustment Name
1.02	Deferred Debits and Credits
2.01	Eliminate B&O Taxes
2.02	Restate Property Tax
2.03	Uncollectible Expense
2.04	Regulatory Expense
2.05	Injuries and Damages
2.06	FIT/DFIT ITC Expense
2.07	Office Space Charges to Non-Utility
2.08	Restate Excise Taxes
2.09	Net Gains & Losses
2.10	Weather Normalization
2.11	Eliminate Adder Schedules
2.12	Misc. Restating Non-Util./Non-Recurring Expenses
2.13	Restating Incentives Expenses
2.14	Restate Debt Interest
3.01	Pro Forma Revenue Normalization
3.02	Pro Forma Def. Debits, Credits & Reg. Amorts
3.03	Pro Forma EDIT
3.06	Pro Forma Labor Exec
3.07	Pro Forma Employee Benefits
3.09	Pro Forma LIRAP Labor
3.10	Pro Forma CCA Labor
3.11	Pro Forma Property Tax
3.12	Pro Forma Insurance Expense
3.13	Pro Forma IS/IT Expense
3.16	Pro Forma Depreciation Expense
3.18	Pro Forma New Regulatory Amortizations
3.19	Pro Forma Nucleus/ETRM Expense
3.20	Pro Forma BOD Fees Expense
4.02	2024-2025 Capital Adds O&M & Revenue Offsets