

**Exh. SSAG-3  
Dockets UE-240006/UG-240007  
Witness: Sofya Shafran Atitsogbe  
Golo**

**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**

**SOFYA SHAFRAN ATITSOGBE GOLO**

**STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

*Excerpt from Avista's Response to UTC Staff Data Request No. 98*

**July 3, 2024**

Avista's Response to UTC Staff Data Request No. 98, Supplemental Attachment A, Sheet "E-CAP SUMMARY"

	AA	AC	AE	AF	AG	AH	AJ	AL	AM	AN	AO	AQ
	3.17 E-CAP24E 2024 EOP	EOP BALANCE	06.2023	Provisional 2025	Provisional 2025	4.01 E-CAP25A 2025 AMA	AMA BALANCE	06.2023	Provisional 2026	Provisional 2026	5.07 E-CAP26A 2026 AMA	AMA BALANCE
Updated	Adjustment	12.31.2024	Existing Plant	Plant Retirements	Plant Additions	Adjustment	12.31.2025	Existing Plant	Plant Retirements	Plant Additions	Adjustment	12.31.2026
76 Depreciation/Amortization Expense												
77 Intangible	937	33,387	-	(6,004)	6,550	546	33,933	-	(5,317)	4,687	(630)	33,303
78 Production	352	20,004	-	(87)	553	466	20,470	-	(191)	1,103	912	21,382
79 Transmission	654	15,883	-	(63)	850	787	16,670	-	(45)	609	564	17,234
80 Distribution	2,912	42,290	-	(230)	2,863	2,633	44,923	-	(219)	2,738	2,519	47,442
81 General	(218)	15,000	-	(843)	2,484	1,641	16,641	-	(1,335)	1,873	538	17,179
82 Total Depreciation Expense	\$ 4,637	\$ 126,565	\$ -	\$ (7,227)	\$ 13,300	\$ 6,073	\$ 132,638	\$ -	\$ (7,107)	\$ 11,010	\$ 3,903	\$ 136,541
				E - Retirements	E - ProForma				E - Retirements	E - ProForma		
84 Net Operating Income Before FIT	(4,637)	(126,565)	-	7,227	(13,300)	(6,073)	(132,638)	-	7,107	(11,010)	(3,903)	(136,541)
85 FIT Benefit of Depreciation/Amortization	974	26,579	-	(1,518)	2,793	1,275	27,854	-	(1,492)	2,312	820	28,674
86 Net Operating Income	\$ (3,664)	\$ (99,986)	\$ -	\$ 5,709	\$ (10,507)	\$ (4,798)	\$ (104,784)	\$ -	\$ 5,615	\$ (8,698)	\$ (3,083)	\$ (107,867)
88												
89 Plant Cost												
90 Intangible	2,709	222,670	-	(11,669)	14,135	2,466	225,136	-	(25,780)	24,775	(1,005)	224,131
91 Production	16,974	832,435	-	(1,833)	11,056	9,223	841,658	-	(7,547)	45,569	38,022	879,680
92 Transmission	30,766	711,697	-	(906)	12,250	11,344	723,041	-	(1,953)	26,433	24,480	747,521
93 Distribution	107,084	1,711,992	-	(3,990)	49,737	45,747	1,757,739	-	(8,590)	107,054	98,464	1,856,203
94 General	19,380	342,480	-	(2,287)	9,267	6,980	349,460	-	(10,073)	23,162	13,089	362,549
95 Total Plant Cost	\$ 176,913	\$ 3,821,274	\$ -	\$ (20,685)	\$ 96,445	\$ 75,760	\$ 3,897,034	\$ -	\$ (53,943)	\$ 226,993	\$ 173,050	\$ 4,070,084
				E - Retirements	E - ProForma				E - Retirements	E - ProForma		
97 Accumulated Depreciation												
98 Intangible	(10,797)	(124,104)	(13,488)	11,669	(5,784)	(7,603)	(131,706)	(11,469)	25,780	(13,233)	1,078	(130,628)
99 Production	(16,994)	(316,713)	(9,828)	1,833	(432)	(8,427)	(325,141)	(19,654)	7,547	(1,466)	(13,573)	(338,713)
100 Transmission	(13,467)	(196,666)	(7,615)	906	(708)	(7,417)	(204,083)	(15,230)	1,953	(1,867)	(15,144)	(219,227)
101 Distribution	(33,192)	(524,430)	(19,785)	3,990	(2,696)	(18,491)	(542,921)	(39,569)	8,590	(7,139)	(38,118)	(581,039)
102 General	(4,997)	(124,213)	(6,346)	2,287	(2,450)	(6,509)	(130,722)	(12,070)	10,073	(6,242)	(8,239)	(138,961)
103 Total Accumulated Depreciation	\$ (79,448)	\$ (1,286,125)	\$ (57,062)	\$ 20,685	\$ (12,070)	\$ (48,447)	\$ (1,334,573)	\$ (97,992)	\$ 53,943	\$ (29,947)	\$ (73,996)	\$ (1,408,569)