

**BEFORE THE WASHINGTON  
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION D/B/A/ AVISTA UTILITIES

Respondent.

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DOCKETS UE-220053, UG-220054, and UE-210854 (Consolidated)

**SEBASTIAN COPPOLA ON BEHALF OF THE  
WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL  
PUBLIC COUNSEL UNIT**

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**EXHIBIT SC-39**

Public Counsel Adjustments to Capital Additions by Plant Type

**July 29, 2022**

**Avista Corporation**

Docket Nos. UE-220053 &amp; UG-220054

**Exhibit SC-39**

	<b>PC Adjustments to Capital Additions by Plant Type <sup>1</sup></b>					
	<b>PC WA 2022 Electric Disallowance</b>	<b>PC WA 2023 Electric Disallowance</b>	<b>PC WA 2024 Electric Disallowance</b>	<b>PC WA 2022 Gas Disallowance</b>	<b>PC WA 2023 Gas Disallowance</b>	<b>PC WA 2024 Gas Disallowance</b>
General	\$ (1,263,479)	\$ (2,248,607)	\$ (1,441,637)	\$ (368,253)	\$ (623,416)	\$ (363,165)
Electric Distribution	(4,721,158)	(37,492,743)	(31,616,259)			
Gas Distribution				(2,723,777)	(3,387,410)	(709,245)
Software	(7,381,162)	(12,455,712)	(16,914,828)	(2,228,386)	(1,728,229)	(2,115,925)
Hardware	(157,702)	(180,343)	(125,032)	(49,800)	(56,950)	(39,483)
Transmission	(609,912)	(8,541,526)	(4,028,838)			
<b>Total</b>	<b>\$ (14,133,413)</b>	<b>\$ (60,918,931)</b>	<b>\$ (54,126,594)</b>	<b>\$ (5,370,216)</b>	<b>\$ (5,796,005)</b>	<b>\$ (3,227,818)</b>
Total Exhibit SC-24	(14,133,411)	(60,918,963)	(54,126,594)	(5,370,216)	(5,796,005)	(3,227,818)

Source: (1) WP SC-24 New-AVA-Exh-JBB-2 with PC Disallow. (Pivot table selection)