

**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-40**

Public Counsel Adjustments to Electric Rate Base & Revenue Requirement

**July 29, 2022**

AVISTA UTILITIES

WASHINGTON ELECTRIC - PC Capital Assets and Depreciation Expense, Rate Base & Rev Req. Reversed

Docket U-220053

(000'S OF DOLLARS)

DESCRIPTION	2022 Adjustment	2023 Adjustment	12.2023 TOTAL IMPACT RY 1	2024 Adjustment	12.31.2024 Total Impact RY 2
	(a)	(b) (c) - (a)	(c)	(d) (e)-(c)	(e)
<b>PLANT DEPRECIATION EXPENSE</b>					
Intangible	(738)	(1,984)	(2,722)	(2,937)	(5,659)
Production	-	-	-	-	-
Transmission	(7)	(98)	(104)	(135)	(239)
Distribution	(63)	(561)	(624)	(919)	(1,543)
General	(43)	(109)	(152)	(110)	(262)
<b>Total Expense</b>	<b>(850)</b>	<b>(2,752)</b>	<b>(3,602)</b>	<b>(4,100)</b>	<b>(7,703)</b>
<b>RATE BASE</b>					
<b>PLANT IN SERVICE</b>					
Intangible	(7,381)	(6,228)	(13,609)	(14,685)	(28,294)
Production	-	-	-	-	-
Transmission	(610)	(4,271)	(4,881)	(6,285)	(11,166)
Distribution	(4,721)	(18,746)	(23,468)	(34,555)	(58,022)
General	(1,421)	(1,214)	(2,636)	(1,998)	(4,633)
<b>Total Plant in Service</b>	<b>(14,133)</b>	<b>(30,459)</b>	<b>(44,593)</b>	<b>(57,523)</b>	<b>(102,116)</b>
<b>ACCUMULATED DEPRECIATION/AMORT</b>					
Intangible	738	1,361	2,099	4,190	6,289
Production	-	-	-	-	-
Transmission	7	52	59	172	230
Distribution	63	312	375	1,084	1,459
General	43	76	119	207	326
<b>Total Accumulated Depreciation</b>	<b>850</b>	<b>1,801</b>	<b>2,652</b>	<b>5,653</b>	<b>8,304</b>
<b>NET PLANT</b>	<b>(13,283)</b>	<b>(28,658)</b>	<b>(41,941)</b>	<b>(51,870)</b>	<b>(93,811)</b>
<b>ACCUMULATED DEFERRED TAXES</b>					
Intangible	1,280	925	2,205	1,975	4,181
Production	-	-	-	-	-
Transmission	21	147	169	197	365
Distribution	162	629	791	1,053	1,844
General	164	130	294	197	492
<b>ACCUMULATED DEFERRED TAXES</b>	<b>1,627</b>	<b>1,832</b>	<b>3,459</b>	<b>3,423</b>	<b>6,882</b>
<b>Net Plant After ADFIT - Rate Base</b>	<b>(11,656)</b>	<b>(26,826)</b>	<b>(38,482)</b>	<b>(48,447)</b>	<b>(86,929)</b>
<b>Revenue Requirement</b>	<b>(1,942)</b>	<b>(5,300)</b>	<b>(7,242)</b>	<b>(8,662)</b>	<b>(15,905)</b>
NOI	614	2,042	2,657	3,001	5,658
NOI Req	(1,467)	(4,003)	(5,470)	(6,543)	(12,013)
Rev. Req.	(1,942)	(5,300)	(7,242)	(8,662)	(15,905)
			<b>Balances @ 12.2023</b>	<b>Incremental 2024 over 2023</b>	<b>Balances @ 12.2024</b>

COD 2.34%  
ROR 7.31%  
CF 0.755294