

**BEFORE THE WASHINGTON
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION D/B/A/ AVISTA UTILITIES

Respondent.

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**

EXHIBIT SC-41

Public Counsel Adjustments to Gas Rate Base & Revenue Requirement

July 29, 2022

AVISTA UTILITIES

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

Docket U-220054

(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)
PLANT DEPRECIATION EXPENSE					
Intangible	(223)	(396)	(619)	(384)	(1,003)
Production	-	-	-	-	-
Transmission	-	-	-	-	-
Distribution	(32)	(72)	(104)	(48)	(153)
General	(13)	(32)	(45)	(31)	(76)
Total Expense	(268)	(500)	(768)	(464)	(1,231)
RATE BASE					
PLANT IN SERVICE					
Intangible	(2,228)	(864)	(3,093)	(1,922)	(5,015)
Production	-	-	-	-	-
Transmission	-	-	-	-	-
Distribution	(2,724)	(1,694)	(4,417)	(2,048)	(6,466)
General	(418)	(340)	(758)	(542)	(1,300)
Total Plant in Service	(5,370)	(2,898)	(8,268)	(4,512)	(12,780)
ACCUMULATED DEPRECIATION/AMORT					
Intangible	223	309	532	811	1,343
Production	-	-	-	-	-
Transmission	-	-	-	-	-
Distribution	32	52	84	128	213
General	13	22	35	60	96
Total Accumulated Depreciation	268	384	652	999	1,651
NET PLANT	(5,102)	(2,514)	(7,617)	(3,513)	(11,129)
ACCUMULATED DEFERRED TAXES					
Intangible	386	103	490	203	693
Production	-	-	-	-	-
Transmission	-	-	-	-	-
Distribution	94	52	146	49	195
General	48	36	85	53	137
ACCUMULATED DEFERRED TAXES	529	191	720	305	1,026
Net Plant After ADFIT - Rate Base	(4,573)	(2,323)	(6,896)	(3,207)	(10,104)
Revenue Requirement	(693)	(732)	(1,425)	(774)	(2,200)
NOI	189	383	572	350	923
NOI Req	(523)	(553)	(1,077)	(585)	(1,662)
Rev. Req.	(693)	(732)	(1,425)	(774)	(2,200)
			Balances @ 12.2023	Incremental 2024 over 2023	Balances @ 12.2024
COD	2.34%				
ROR	7.31%				
CF	0.755294				