

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION, D/B/A
AVISTA UTILITIES,

Respondent

DOCKETS UE-240006
& UG-240007

**EXHIBIT BGM-5
RESPONSES TO DISCOVERY REQUESTS**

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/11/2024
CASE NO:	UE-240006 & UG-240007	WITNESS:	Kaylene Schultz
REQUESTER:	AWEC	RESPONDER:	Kaylene Schultz
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	AWEC – 001	TELEPHONE:	(509) 495-2482
		EMAIL:	kaylene.schultz@avistacorp.com

SUBJECT: Results of Operations

REQUEST:

Reference Schultz workpapers “1.00 Results of Operations”: Please provide updated results of operations for the year ending December 31, 2023.

RESPONSE:

Please refer to the following attachments for the Company’s Results of Operations on an average of monthly average (12A) and end of period (12E) basis for both Electric and Gas North for the year ending December 31, 2023:

- AWEC-DR-001-Attachment A 12A-202312-Avista Electric Pull
- AWEC-DR-001-Attachment B 12A-202312-Avista Gas North Pull
- AWEC-DR-001-Attachment C 12E-202312-Avista Electric Pull
- AWEC-DR-001-Attachment D 12E-202312-Avista Gas North Pull

RESULTS OF OPERATIONS		Report ID:		AVISTA UTILITIES				
ELECTRIC OPERATING STATEMENT		E-OPS-12E		***** SYSTEM *****		***** WASHINGTON *****		
For Twelve Months Ended December 31, 2023								
Ending Balance Basis								
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE						
		SALES OF ELECTRICITY:						
99	440000	Residential	429,502,955	0	429,502,955	290,271,441	0	290,271,441
99	442200	Commercial - Firm & Int.	344,903,974	0	344,903,974	251,219,978	0	251,219,978
1	442300	Industrial	120,578,441	0	120,578,441	65,992,912	0	65,992,912
99	444000	Public Street & Highway Lighting	7,975,679	0	7,975,679	5,130,889	0	5,130,889
99	448000	Interdepartmental Revenue	1,606,948	0	1,606,948	1,355,015	0	1,355,015
99	499XXX	Unbilled Revenue	(6,081,121)	0	(6,081,121)	(3,815,617)	0	(3,815,617)
		TOTAL SALES TO ULTIMATE CUSTOMERS	898,486,876	0	898,486,876	610,154,618	0	610,154,618
1	447XXX	Sales for Resale	0	253,658,001	253,658,001	0	163,558,679	163,558,679
		TOTAL SALES OF ELECTRICITY	898,486,876	253,658,001	1,152,144,877	610,154,618	163,558,679	773,713,297
		OTHER OPERATING REVENUE:						
99	449100	Provision for Rate Refund	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	129,396	0	129,396	44,370	0	44,370
1	453000	Sales of Water & Water Power	0	688,332	688,332	0	443,836	443,836
1	454000	Rent from Electric Property	7,305,530	189,825	7,495,355	4,134,648	122,399	4,257,047
1	454100	Rent from Trnsmision Joint Use	47,499	0	47,499	18,374	0	18,374
1	456XXX	Other Electric Revenues	13,869,195	19,277,561	33,146,756	11,331,598	12,430,171	23,761,769
		TOTAL OTHER OPERATING REVENUE	21,351,620	20,155,718	41,507,338	15,528,990	12,996,406	28,525,396
		TOTAL ELECTRIC REVENUE	919,838,496	273,813,719	1,193,652,215	625,683,608	176,555,085	802,238,693
		EXPENSE						
		STEAM POWER GENERATION EXPENSE:						
		OPERATION						
1	500000	Supervision & Engineering	0	177,149	177,149	0	114,226	114,226
1	501XXX	Fuel	0	46,052,298	46,052,298	0	29,694,522	29,694,522
1	502000	Steam Expense	0	4,221,985	4,221,985	0	2,722,336	2,722,336
1	505000	Electric Expense	0	754,146	754,146	0	486,273	486,273
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	6,447,460	6,447,460	0	4,157,322	4,157,322
1	507000	Rent	0	0	0	0	0	0
1	509100	CCA Emission Expense	662,437	0	662,437	0	0	0
		MAINTENANCE						
1	510000	Supervision & Engineering	0	408,706	408,706	0	263,534	263,534
1	511000	Structures	0	869,388	869,388	0	560,581	560,581
1	512000	Boiler Plant	0	7,090,053	7,090,053	0	4,571,666	4,571,666
1	513000	Electric Plant	0	849,384	849,384	0	547,683	547,683
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,345,535	1,345,535	0	867,601	867,601
		TOTAL STEAM POWER GENERATION EXP	662,437	68,216,104	68,878,541	0	43,985,744	43,985,744

RESULTS OF OPERATIONS		Report ID:		AVISTA UTILITIES				
ELECTRIC OPERATING STATEMENT		E-OPS-12E		SYSTEM		WASHINGTON		
For Twelve Months Ended December 31, 2023								
Ending Balance Basis								
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
		HYDRAULIC POWER GENERATION EXP:						
		OPERATION						
1	535000	Supervision & Engineering	0	2,459,290	2,459,290	0	1,585,750	1,585,750
1	536000	Water for Power	0	1,184,579	1,184,579	0	763,817	763,817
1	537000	Hydraulic Expense	6,354,212	3,509,705	9,863,917	4,170,269	2,263,058	6,433,327
1	538000	Electric Expense	0	6,629,557	6,629,557	0	4,274,738	4,274,738
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	2,203,306	2,203,306	0	1,420,692	1,420,692
1	540000	Rent	0	1,699,335	1,699,335	0	1,095,731	1,095,731
1	540100	MT Trust Funds Land Settlement Rents	5,912,000	0	5,912,000	3,807,328	0	3,807,328
		MAINTENANCE						
1	541000	Supervision & Engineering	0	714,032	714,032	0	460,408	460,408
1	542000	Structures	0	498,079	498,079	0	321,161	321,161
1	543000	Reservoirs, Dams, & Waterways	0	497,534	497,534	0	320,810	320,810
1	544000	Electric Plant	0	3,128,062	3,128,062	0	2,016,974	2,016,974
1	545000	Miscellaneous Hydraulic Plant	0	663,386	663,386	0	427,751	427,751
		TOTAL HYDRO POWER GENERATION EXP	12,266,212	23,186,865	35,453,077	7,977,597	14,950,890	22,928,487
		OTHER POWER GENERATION EXPENSE:						
		OPERATION						
1	546000	Supervision & Engineering	0	893,882	893,882	0	576,375	576,375
1	547XXX	Fuel	0	116,227,146	116,227,146	0	74,943,264	74,943,264
1	548000	Generation Expense	0	3,899,766	3,899,766	0	2,514,569	2,514,569
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	945,276	945,276	0	609,514	609,514
1	550000	Rent	0	103,105	103,105	0	66,482	66,482
		MAINTENANCE						
1	551000	Supervision & Engineering	0	768,609	768,609	0	495,599	495,599
1	552000	Structures	0	138,992	138,992	0	89,622	89,622
1	553000	Generating & Electric Equipment	0	2,012,410	2,012,410	0	1,297,602	1,297,602
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	862,263	862,263	0	555,987	555,987
		TOTAL OTHER POWER GENERATION EXP	0	125,851,449	125,851,449	0	81,149,014	81,149,014

RESULTS OF OPERATIONS			AVISTA UTILITIES					
ELECTRIC OPERATING STATEMENT			Report ID: E-OPS-12E					
For Twelve Months Ended December 31, 2023								
Ending Balance Basis								
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
			***** SYSTEM *****			***** WASHINGTON *****		
E-555	555XXX	OTHER POWER SUPPLY EXPENSE:						
		Purchased Power	10,433,987	205,993,729	216,427,716	0	132,824,757	132,824,757
1	556000	System Control & Load Dispatching	0	764,665	764,665	0	493,056	493,056
E-557	557XXX	Other Expense	3,484,054	34,763,894	38,247,948	(6,900,346)	22,415,758	15,515,412
TOTAL OTHER POWER SUPPLY EXPENSE			13,918,041	241,522,288	255,440,329	(6,900,346)	155,733,571	148,833,225
TOTAL PRODUCTION OPERATING EXP			26,846,690	458,776,706	485,623,396	1,077,251	295,819,219	296,896,470
TRANSMISSION OPERATING EXPENSE:								
OPERATION								
1	560000	Supervision & Engineering	0	2,084,569	2,084,569	0	1,344,130	1,344,130
1	561000	Load Dispatching	0	3,080,112	3,080,112	0	1,986,056	1,986,056
1	562000	Station Expense	0	397,216	397,216	0	256,125	256,125
1	562100	Energy Storage Equipment	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	324,854	324,854	0	209,466	209,466
1	565XXX	Transmission of Electricity by Others	0	19,063,437	19,063,437	0	12,292,104	12,292,104
1	566000	Miscellaneous Transmission Expense	0	4,242,692	4,242,692	0	2,735,688	2,735,688
1	567000	Rent	0	97,829	97,829	0	63,080	63,080
MAINTENANCE								
1	568000	Supervision & Engineering	1,461	367,914	369,375	0	237,231	237,231
1	569000	Structures	26,799	546,065	572,864	(380)	352,103	351,723
1	570000	Station Equipment	0	1,160,838	1,160,838	0	748,508	748,508
1	570100	Energy Storage Equipment	0	0	0	0	0	0
1	571000	Overhead Lines	6,302	2,192,438	2,198,740	957	1,413,684	1,414,641
1	572000	Underground Lines	0	965	965	0	622	622
1	573000	Service Miscellaneous	4,869	67,259	72,128	4,869	43,369	48,238
TOTAL TRANSMISSION OPERATING EXP			39,431	33,626,188	33,665,619	5,446	21,682,166	21,687,612

RESULTS OF OPERATIONS		Report ID:	AVISTA UTILITIES					
ELECTRIC OPERATING STATEMENT		E-OPS-12E	***** SYSTEM *****			***** WASHINGTON *****		
For Twelve Months Ended December 31, 2023								
Ending Balance Basis								
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	15,604,909	31,881,641	47,486,550	11,235,468	20,557,282	31,792,750
E-DEPX		Depreciation Expense-Transmission	794,749	20,269,922	21,064,671	522,026	13,070,046	13,592,072
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,181,154	1,181,154	0	761,608	761,608
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)
99	406100	Amort of Acq Adj-Colstrip Common AFUDC	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supply	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	128,960	128,960
99	407327	Colstrip Reg. Asset Amortization	1,970,385	0	1,970,385	1,076,325	0	1,076,325
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,097	21,097
1	407334	Amortization of EIM Deferral	116,520	0	116,520	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	1,005,852	0	1,005,852	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	570,058	570,058
99	407395	Optional Renewable Power Revenue Offset	359,146	0	359,146	286,072	0	286,072
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0
99	407427	Colstrip Regulatory Deferral	(2,905,657)	0	(2,905,657)	(1,474,013)	0	(1,474,013)
99	407434	EIM Deferred O&M	(561,622)	0	(561,622)	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(15,756,311)	0	(15,756,311)	(10,667,360)	0	(10,667,360)
99	407451	Deferral CEIP	(928,693)	0	(928,693)	(928,693)	0	(928,693)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,377,648)	0	(1,377,648)	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	165,290	0	165,290	165,290	0	165,290
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,426)	(5,426)
E-OTX		Taxes Other Than FIT-Prod & Trans	0	17,747,256	17,747,256	0	11,443,431	11,443,431
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,401,411)	72,188,362	67,786,951	(1,823,859)	46,547,056	44,723,197
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	22,484,710	564,591,256	587,075,966	(741,162)	364,048,441	363,307,279

RESULTS OF OPERATIONS		Report ID:		AVISTA UTILITIES				
ELECTRIC OPERATING STATEMENT		E-OPS-12E		***** SYSTEM *****		***** WASHINGTON *****		
For Twelve Months Ended December 31, 2023								
Ending Balance Basis								
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:						
		OPERATION:						
3	580000	Supervision & Engineering	1,202,573	2,980,540	4,183,113	876,145	2,074,873	2,951,018
3	582000	Station Expense	806,302	139,301	945,603	532,565	96,973	629,538
3	583000	Overhead Line Expense	1,990,301	1,161,404	3,151,705	1,291,500	808,500	2,100,000
3	584000	Underground Line Expense	2,546,406	0	2,546,406	1,516,473	0	1,516,473
3	584100	Energy Storage Equipment	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	6,949	0	6,949	6,727	0	6,727
3	586000	Meter Expense	2,110,154	23,104	2,133,258	1,785,133	16,084	1,801,217
3	587000	Customer Installations Expense	731,732	69,717	801,449	460,534	48,533	509,067
3	588000	Miscellaneous Distribution Expense	5,309,163	4,092,614	9,401,777	4,075,359	2,849,032	6,924,391
3	589000	Rent	0	258,811	258,811	0	180,169	180,169
		MAINTENANCE:						
3	590000	Supervision & Engineering	289,764	1,071,292	1,361,056	195,141	745,769	940,910
3	591000	Structures	394,982	16,675	411,657	253,635	11,608	265,243
3	592000	Station Equipment	714,840	64,832	779,672	450,866	45,132	495,998
3	592200	Energy Storage Equipment	0	0	0	0	0	0
3	593000	Overhead Lines	27,485,978	714	27,486,692	18,773,082	497	18,773,579
3	594000	Underground Lines	861,884	0	861,884	625,318	0	625,318
3	595000	Line Transformers	443,256	0	443,256	350,989	0	350,989
3	596000	Street Light & Signal System Maintenance Exp	91,567	0	91,567	80,217	0	80,217
3	597000	Meters	60,469	0	60,469	53,744	0	53,744
3	598000	Miscellaneous Distribution Expense	345,981	753,479	1,099,460	271,925	524,527	796,452
		TOTAL DISTRIBUTION OPERATING EXP	45,392,301	10,632,483	56,024,784	31,599,353	7,401,697	39,001,050
E-DEPX		Depreciation Expense-Distribution	60,422,910	86,671	60,509,581	39,835,680	60,335	39,896,015
E-AMTX		Amortization Expense-Franchises/Misc. Intangibles	115,753	0	115,753	115,753	0	115,753
E-OTX		Taxes Other Than FIT-Distribution	55,629,806	0	55,629,806	50,174,895	0	50,174,895
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	116,168,469	86,671	116,255,140	90,126,328	60,335	90,186,663
		TOTAL DISTRIBUTION EXPENSES	161,560,770	10,719,154	172,279,924	121,725,681	7,462,032	129,187,713

RESULTS OF OPERATIONS		Report ID:		AVISTA UTILITIES				
ELECTRIC OPERATING STATEMENT		E-OPS-12E		***** SYSTEM *****		***** WASHINGTON *****		
For Twelve Months Ended December 31, 2023								
Ending Balance Basis								
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:						
2	901000	Supervision	0	135,418	135,418	0	87,840	87,840
2	902000	Meter Reading Expenses	523,321	120,108	643,429	353,406	77,909	431,315
2	903XXX	Customer Records & Collection Expenses	922,331	7,542,255	8,464,586	487,339	4,892,359	5,379,698
2	904000	Uncollectible Accounts	5,016,888	85,300	5,102,188	4,411,006	55,331	4,466,337
2	905000	Misc Customer Accounts	0	277,722	277,722	0	180,147	180,147
		TOTAL CUSTOMER ACCOUNTS EXPENSES	6,462,540	8,160,803	14,623,343	5,251,751	5,293,586	10,545,337
		CUSTOMER SERVICE & INFO EXPENSES:						
E-908	908XXX	Customer Assistance Expenses	31,609,077	260,995	31,870,072	25,064,409	169,297	25,233,706
2	909000	Advertising	135,897	730,981	866,878	118,538	474,158	592,696
2	910000	Misc Customer Service & Info Exp	0	229,071	229,071	0	148,589	148,589
		TOTAL CUSTOMER SERVICE & INFO EXP	31,744,974	1,221,047	32,966,021	25,182,947	792,044	25,974,991
		SALES EXPENSES:						
2	912000	Demonstrating & Selling Expenses	43,646	0	43,646	43,646	0	43,646
2	913000	Advertising	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0
		TOTAL SALES EXPENSES	43,646	0	43,646	43,646	0	43,646
		ADMINISTRATIVE & GENERAL EXPENSES:						
4	920000	Salaries	1,370,546	31,121,454	32,492,000	608,618	21,381,373	21,989,991
4	921000	Office Supplies & Expenses	96	3,924,861	3,924,957	(871)	2,696,497	2,695,626
4	922000	Admin Exp Transferred—Credit	0	(114,021)	(114,021)	0	(78,336)	(78,336)
4	923000	Outside Services Employed	1,681,749	13,252,120	14,933,869	1,649,378	9,104,604	10,753,982
4	924000	Property Insurance Premium	0	2,806,701	2,806,701	0	1,928,288	1,928,288
4	925XXX	Injuries and Damages	3,660,511	7,123,788	10,784,299	2,438,230	4,894,256	7,332,486
4	926XXX	Employee Pensions and Benefits	3,360,636	24,736,019	28,096,655	2,429,503	16,994,387	19,423,890
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0
1	928000	Regulatory Commission Expenses	3,756,448	4,631,098	8,387,546	2,865,895	2,986,132	5,852,027
4	930000	Miscellaneous General Expenses	200,148	5,444,718	5,644,866	169,839	3,740,685	3,910,524
4	931000	Rents	15,820	923,110	938,930	0	634,204	634,204
4	935000	Maintenance of General Plant	2,008,031	12,622,390	14,630,421	1,478,219	8,671,961	10,150,180
		TOTAL ADMIN & GEN OPERATING EXP	16,055,185	106,472,238	122,527,423	11,638,811	72,954,051	84,592,862

RESULTS OF OPERATIONS		Report ID:	AVISTA UTILITIES					
ELECTRIC OPERATING STATEMENT		E-OPS-12E	***** SYSTEM *****			***** WASHINGTON *****		
For Twelve Months Ended December 31, 2023								
Ending Balance Basis								
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,860,510	19,107,359	22,967,869	2,973,498	13,127,329	16,100,827
E-AMTX		Amortization Expense-General Plant - 303000	0	298,353	298,353	0	204,660	204,660
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,484,909	41,236,011	44,720,920	3,484,909	28,330,377	31,815,286
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	422,431	422,431	0	290,223	290,223
99	407229	Idaho Earnings Test Amortization	(114,495)	0	(114,495)	0	0	0
99	407230	Tax Reform Amortization	(22,151)	0	(22,151)	0	0	0
99	407306	Regulatory Debit - AMI Amortization	2,280,858	0	2,280,858	2,280,858	0	2,280,858
99	407307	Regulatory Debit - Existing Meters Amortization	1,506,272	0	1,506,272	1,506,272	0	1,506,272
99	407311	Regulatory Debit - AFUDC Amortization	332,501	1,788,016	2,120,517	271,627	1,195,485	1,467,112
99	407314	Regulatory Debit - FISERVE Amortization	77,798	0	77,798	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0
99	407344	Regulatory Credit - Amort - WF Resiliency	5,581,666	0	5,581,666	4,896,926	0	4,896,926
99	407347	Regulatory Credit - Deferral - COVID-19	(89,301)	0	(89,301)	0	0	0
99	407357	AMORT OF INTERVENOR FUND DEFER	46,713	0	46,713	46,713	0	46,713
99	407359	Insurance Balance Acct O&M - Amort	10,723	0	10,723	10,723	0	10,723
99	407372	Amortization-Coldstrip Community Fund	750,000	0	750,000	750,000	0	750,000
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax De	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0
99	407437	Depreciation Deferral	(424,336)	0	(424,336)	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(1,233,566)	0	(1,233,566)	(1,233,566)	0	(1,233,566)
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(2,344,990)	0	(2,344,990)	(2,344,990)	0	(2,344,990)
99	407452	Regulatory Credit - Intervenor Funding	(111,712)	0	(111,712)	(111,712)	0	(111,712)
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(11,202,345)	0	(11,202,345)	(7,712,341)	0	(7,712,341)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(295,620)	0	(295,620)	(202,059)	0	(202,059)
99	407493	Amortization-Remand Residual Balance	(127,601)	0	(127,601)	(127,601)	0	(127,601)
E-OTX		Taxes Other Than FIT-A&G	1,115,583	5,383,896	6,499,479	793,608	3,698,898	4,492,506
		TOTAL A & G DEPR/AMRT/NON-FIT TAXES	3,081,416	68,236,066	71,317,482	5,282,865	46,846,972	52,129,837
		TOTAL ADMIN & GENERAL EXPENSES	19,136,601	174,708,304	193,844,905	16,921,676	119,801,023	136,722,699
		TOTAL EXPENSES BEFORE FIT	241,433,241	759,400,564	1,000,833,805	168,384,539	497,397,126	665,781,665
		NET OPERATING INCOME (LOSS) BEFORE FIT			192,818,410			136,457,028
E-FIT		FEDERAL INCOME TAX			(4,088,339)			(3,494,101)
E-FIT		DEFERRED FEDERAL INCOME TAX			(15,931,430)			(7,185,827)
E-FIT		AMORTIZED ITC			(484,788)			(312,591)
		ELECTRIC NET OPERATING INCOME (LOSS)			213,322,967			147,449,547

ALLOCATION RATIOS:			
E-ALL	1	Production/Transmission Ratio	100.000%
E-ALL	2	Number of Customers	100.000%
E-ALL	3	Direct Distribution Operating Expense	100.000%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/11/2024
CASE NO:	UE-240006 & UG-240007	WITNESS:	Kevin Christie
REQUESTER:	AWEC	RESPONDER:	Kaylene Schultz
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	AWEC – 004	TELEPHONE:	(509) 495-2482
		EMAIL:	kaylene.schultz@avistacorp.com

SUBJECT: Benefits

REQUEST:

Reference Adjustment 3.07, workpaper “Benefit Adjustment (WA 2024)”: Please provide the Willis Towers Watson 2023 Year-End Report. If the report is not yet available, please identify the date that it will become available and supplement this request when it becomes available.

RESPONSE:

Please see Avista’s **CONFIDENTIAL** response to data request AWEC-DR-004C. Please note that Avista’s response to AWEC-DR-004C is **Confidential per Protective Order in UTC Dockets UE-240006 and UG-240007**.

Please refer to AWEC-DR-004 Attachment A for the Willis Towers Watson Actuarial Valuation Disclosure for Fiscal Year Ending December 31, 2023 Report. See AWEC-DR-004 Confidential Attachment A for updated 5-year benefit cost projections for the Retirement Plan and Retiree Medical based on the year-end 2023 disclosure results (AWEC-DR-004 Attachment A) based on market conditions as of February 15, 2024.

The Company will update the pro forma benefit adjustments (Adjustments 3.07 and 5.03 for both Washington Electric and Washington Natural Gas) as soon as available.

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/11/2024
CASE NO:	UE-240006 & UG-240007	WITNESS:	Kaylene Schultz
REQUESTER:	AWEC	RESPONDER:	M. Kennedy/K. Schultz
TYPE:	Data Request	DEPT:	Tax
REQUEST NO.:	AWEC – 005	TELEPHONE:	(509) 495-8144
		EMAIL:	megan.kennedy@avistacorp.com

SUBJECT: Taxes

REQUEST:

Reference Adjustment 1.01: Please provide ADFIT for both gas and electric services detailed by book tax difference item.

RESPONSE:

See AWEC-DR-005 Attachment A tab “Pivot Summary” for ADFIT by book tax difference item. Reference the following columns for the breakout between service and jurisdiction:

- Column B – Electric services
- Column E – Gas North services
- Column H – Gas Oregon services
- Column K – Common All services
- Column N – Total System

The information provided is estimated as of 12/31/2023. The Company’s tax system does not provide for balances on a monthly or AMA basis.

Upon further review of Adjustment 1.01 – ADFIT, it was determined that the ADFIT-Plant – AFUDC Equity balance shown within the Adjustment 1.01 – ADFIT workpapers, previously provided to all parties, should be excluded for both Electric and Natural Gas. In 2018, the Company began using flow-through accounting for the AFUDC Equity deferred income tax impact. Please reference Dockets UE-190074 and UG-190075, Order 01 approving deferred accounting treatment on this change. ADFIT on AFUDC Equity should have remained in rate base until such time as the deferred funds were fully returned to customers, which occurred by October 2022 for both Electric and Natural Gas. After that time, under flow through accounting, ADFIT on AFUDC Equity should no longer be included in rate base. The effect of this correction results in a reduction to ADFIT with a corresponding increase to rate base of \$2,493,076 for Washington Electric and \$789,176 for Washington Natural Gas, increasing overall revenue requirement in this case for Washington Electric by approximately \$234,000 and for Washington Natural Gas by approximately \$74,000. See AWEC-DR-005 Attachment B for revised Adjustment 1.01 – ADFIT workpapers.

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/11/2024
CASE NO:	UE-240006 & UG-240007	WITNESS:	Elizabeth Andrews
REQUESTER:	AWEC	RESPONDER:	Megan Kennedy
TYPE:	Data Request	DEPT:	Tax
REQUEST NO.:	AWEC – 006	TELEPHONE:	(509) 495-8144
		EMAIL:	megan.kennedy@avistacorp.com

SUBJECT: Taxes

REQUEST:

Please provide the most recent balance of the deferred customer tax credit associated with meters and IDD No. 5 expenditures, including the Schedules 76/176 Customer Tax Credit and the Schedules 78/178 Residual Customer Tax Credit. Please provide the workpapers necessary to support the balance for both gas and electric services from the date that the accounts were initiated. Please also specify how the account balances have been considered in rate base.

RESPONSE:

See attached AWEC-DR-006 Attachment A for the Washington Electric Tax Customer Credit schedule. As of 01/31/2024, the electric balance was \$12.2M.

See attached AWEC-DR-006 Attachment B for the Washington Gas Tax Customer Credit schedule. As of 01/31/2024, the gas balance was \$7.4M.

Customer Tax Credit balances are included in regulatory liability/ADFIT accounts 254393 and 190393 on an AMA basis as of 06.30.2023 (historical test period) resulting in an overall reduction to rate base, until such time as these credits are returned to customers.

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/12/2024
CASE NO:	UE-240006 & UG-240007	WITNESS:	Elizabeth Andrews
REQUESTER:	AWEC	RESPONDER:	Megan Kennedy
TYPE:	Data Request	DEPT:	Tax
REQUEST NO.:	AWEC – 007 Revised	TELEPHONE:	(509) 495-8144
		EMAIL:	megan.kennedy@avistacorp.com

SUBJECT: Taxes

REQUEST:

Please provide the forecast balance of the deferred customer tax credit associated with meters and IDD No. 5 expenditures as of January 1, 2026, including forecast incremental deferrals and amortizations through the rate effective date.

RESPONSE:

See AWEC-DR-007 Revised Attachment A for the revised Washington Electric Tax Customer Credit schedule showing an updated balance of \$1.45 million forecasted as of 12/31/2025. This schedule reflects the forecasted Schedule 78 revenue revised to reflect updated forecasted usage.

See attached AWEC-DR-007 Attachment B for the Washington Gas Tax Customer Credit schedule showing a balance of \$2.36 million forecasted as of 12/31/2025.

These schedules contain actual monthly amortization through January 2024, with forecasted balance following. The monthly deferral contains actuals through tax year 2022 with all other tax years estimated.

WA Electric Sch 76 & 78
Tax Customer Credit

Factor for Rev Req 0.7185% 95.6069% Rev Related Exp Factor

Month	254393 Beg Bal	Deferral / True Up	Amort	254393 End Bal	190393	Rate Base	Net Tariff Rev Credit (pre-tax)	AMA Rate Base	Cumulative Change to Rate Base	Allowed Return on Rate Base	Cumulative Return	254393	190393	410	NI Impact
202009	(57,426,637)			(57,426,637)	12,059,594	(45,367,043)									
202010	(57,426,637)			(57,426,637)	12,059,594	(45,367,043)									
202011	(57,426,637)			(57,426,637)	12,059,594	(45,367,043)									
202012	(57,426,637)			(57,426,637)	12,059,594	(45,367,043)									
202101	(57,426,637)			(57,426,637)	12,059,594	(45,367,043)									
202102	(57,426,637)			(57,426,637)	12,059,594	(45,367,043)									
202103	(57,426,637)			(57,426,637)	12,059,594	(45,367,043)									
202104	(57,426,637)			(57,426,637)	12,059,594	(45,367,043)									
202105	(57,426,637)	(105,021.78)		(57,531,659)	12,081,648	(45,450,011)									
202106	(57,531,659)	(105,021.78)		(57,636,681)	12,103,703	(45,532,978)									
202107	(57,636,681)	(105,021.78)		(57,741,703)	12,125,758	(45,615,945)									
202108	(57,741,703)	(105,021.78)		(57,846,724)	12,147,812	(45,698,912)									
202109	(57,846,724)	(105,021.78)		(57,951,746)	12,169,867	(45,781,879)									
202110	(57,951,746)	(100,625.97)	1,115,471.66	(56,936,900)	11,956,749	(44,980,151)	1,111,962	(45,454,632)	801,728	3,671	3,671	1,115,472	(234,249)	(881,223)	(2,772)
202111	(56,936,900)	(130,827.66)	1,261,131.50	(55,806,597)	11,719,385	(44,087,211)	1,251,678	(45,385,185)	1,694,668	9,888	13,558	1,261,132	(264,838)	(996,294)	(7,468)
202112	(55,806,597)	(861,597.03)	1,553,055.12	(55,115,138)	11,574,179	(43,540,959)	1,538,944	(45,255,772)	2,240,920	14,760	28,318	1,553,055	(326,142)	(1,226,914)	(11,148)
202201	(55,115,138)	(86,819.60)	1,730,360.06	(53,471,598)	11,229,036	(42,242,562)	1,709,179	(45,049,498)	3,539,317	22,155	50,472	1,730,360	(363,376)	(1,366,984)	(16,733)
202202	(53,471,598)	(86,819.60)	1,467,921.33	(52,090,496)	10,939,004	(41,151,492)	1,438,668	(44,743,664)	4,630,387	30,597	81,070	1,467,921	(308,263)	(1,159,658)	(23,110)
202203	(52,090,496)	(86,819.60)	1,440,123.95	(50,737,192)	10,654,810	(40,082,382)	1,403,421	(44,347,821)	5,699,498	38,389	119,459	1,440,124	(302,426)	(1,137,698)	(28,995)
202204	(50,737,192)	(86,819.60)	1,282,978.88	(49,541,033)	10,403,617	(39,137,416)	1,239,426	(43,868,059)	6,644,464	45,555	165,014	1,282,979	(269,426)	(1,013,553)	(34,407)
202205	(49,541,033)	(86,819.60)	1,138,800.37	(48,489,052)	10,182,701	(38,306,351)	1,089,210	(43,310,839)	7,475,528	51,869	216,882	1,138,800	(239,148)	(899,652)	(39,176)
202206	(48,489,052)	(86,819.60)	1,093,092.37	(47,482,779)	9,971,384	(37,511,395)	1,037,913	(42,968,954)	8,270,484	57,715	274,597	1,093,092	(229,549)	(863,543)	(43,592)
202207	(47,482,779)	(86,819.60)	1,399,144.21	(46,170,454)	9,695,795	(36,474,659)	1,337,409	(41,967,521)	9,307,220	64,572	339,170	1,399,144	(293,820)	(1,105,324)	(48,771)
202208	(46,170,454)	(86,819.60)	1,556,766.04	(44,700,508)	9,387,107	(35,313,401)	1,487,315	(41,150,218)	10,468,478	72,642	411,812	1,556,766	(326,921)	(1,229,845)	(54,866)
202209	(44,700,508)	(73,003.45)	1,195,391.93	(43,578,120)	9,151,405	(34,426,714)	1,119,112	(40,244,356)	11,355,165	79,785	491,597	1,195,392	(251,032)	(944,360)	(60,261)
202210	(43,578,120)	(86,819.60)	1,075,574.67	(42,589,365)	8,943,767	(33,645,598)	993,625	(39,298,952)	12,136,281	85,716	577,313	1,075,575	(225,871)	(849,704)	(64,741)
202211	(42,589,365)	(86,819.60)	1,693,988.45	(40,982,196)	8,606,261	(32,375,935)	1,604,498	(38,338,709)	13,405,945	93,603	670,915	1,693,988	(355,738)	(1,338,251)	(70,698)
202212	(40,982,196)	(1,008,341.86)	2,497,472.83	(39,493,065)	8,293,544	(31,199,521)	2,399,609	(37,336,512)	14,582,358	102,360	773,276	2,497,473	(524,469)	(1,973,004)	(77,312)
202301	(39,493,065)	(268,762.68)	3,714,942.72	(36,046,885)	7,569,846	(28,477,039)	3,603,323	(36,248,722)	17,304,841	116,749	890,024	3,714,943	(780,138)	(2,934,805)	(88,180)
202302	(36,046,885)	(268,762.68)	2,542,186.76	(33,773,461)	7,092,427	(26,681,034)	2,415,944	(35,072,223)	19,100,846	132,044	1,022,068	2,542,187	(533,859)	(2,008,328)	(99,732)
202303	(33,773,461)	(268,762.68)	2,970,355.85	(31,071,867)	6,525,092	(24,546,775)	2,830,353	(33,821,970)	21,235,104	146,436	1,168,504	2,970,356	(623,775)	(2,346,581)	(110,602)
202304	(31,071,867)	(268,762.68)	2,425,700.25	(28,914,930)	6,072,135	(22,842,795)	2,272,951	(32,495,711)	22,939,085	159,768	1,328,272	2,425,700	(509,397)	(1,916,303)	(120,672)
202305	(28,914,930)	(268,762.68)	2,303,394.52	(26,880,298)	5,644,863	(21,235,435)	2,139,399	(31,105,480)	24,546,444	171,531	1,499,803	2,303,395	(483,713)	(1,819,682)	(129,556)
202306	(26,880,298)	(268,762.68)	2,403,890.19	(24,745,170)	5,196,486	(19,548,685)	2,228,548	(29,645,746)	26,233,195	183,399	1,683,202	2,403,890	(504,817)	(1,899,073)	(138,520)
202307	(24,745,170)	(268,762.68)	2,891,142.36	(22,122,791)	4,645,786	(17,477,005)	2,702,586	(28,105,730)	28,304,875	197,221	1,880,423	2,891,142	(602,140)	(1,819,682)	(148,960)
202308	(22,122,791)	(268,762.68)	2,915,637.14	(19,475,916)	4,089,942	(15,385,974)	2,712,815	(26,483,852)	30,395,905	212,142	2,092,565	2,915,637	(612,284)	(2,303,353)	(169,360)
202309	(19,475,916)	(406,984.69)	2,248,939.44	(17,633,962)	3,703,132	(13,930,830)	2,034,558	(24,799,547)	31,851,050	224,233	2,316,798	2,248,939	(472,277)	(1,776,662)	(169,362)
202310	(17,633,962)	(268,762.68)	1,330,298.71	(16,572,426)	3,480,209	(13,092,216)	1,108,627	(23,089,161)	32,689,663	231,858	2,548,655	1,330,299	(279,363)	(1,050,936)	(175,121)
202311	(16,572,426)	(268,762.68)	1,402,443.84	(15,438,744)	3,242,136	(12,196,608)	1,174,784	(21,391,965)	33,585,271	238,120	2,786,776	1,402,444	(294,513)	(1,107,931)	(179,851)
202312	(15,438,744)	(5,043.41)	1,591,361.83	(13,852,426)	2,909,009	(10,943,417)	1,356,022	(19,707,155)	34,838,463	246,154	3,032,929	1,591,362	(334,186)	(1,257,176)	(185,918)
202401	(13,852,426)	(190,414.68)	1,798,714.58	(12,244,126)	2,571,266	(9,672,860)	1,554,721	(18,079,644)	36,109,020	255,205	3,288,134	1,798,715	(377,730)	(1,420,985)	(192,755)
202402	(12,244,126)	(190,414.68)	1,208,376.42	(11,226,164)	2,357,495	(8,868,670)	957,706	(16,553,954)	36,913,210	262,189	3,550,323	1,208,376	(253,759)	(954,617)	(198,030)
202403	(11,226,164)	(190,414.68)	1,300,069.82	(10,116,509)	2,124,467	(7,992,042)	1,043,580	(15,121,992)	37,789,837	268,275	3,818,599	1,300,070	(273,015)	(1,027,055)	(202,627)
202404	(10,116,509)	(190,414.68)	1,089,646.96	(9,217,277)	1,935,628	(7,281,649)	827,876	(13,783,830)	38,500,231	273,799	4,092,398	1,089,647	(228,826)	(860,821)	(206,799)
202405	(9,217,277)	(190,414.68)	1,056,601.97	(8,351,090)	1,753,729	(6,597,361)	790,081	(12,525,529)	39,184,519	278,767	4,371,165	1,056,602	(221,886)	(834,716)	(210,551)
202406	(8,351,090)	(190,414.68)	1,119,665.78	(7,421,839)	1,558,586	(5,863,252)	848,245	(11,345,383)	39,918,627	283,892	4,655,058	1,119,666	(235,150)	(884,536)	(214,422)
202407	(7,421,839)	(190,414.68)	1,292,141.01	(6,320,112)	1,327,224	(4,992,889)	1,015,105	(10,254,985)	40,788,991	289,766	4,944,824	1,292,141	(271,350)	(1,020,791)	(218,859)
202408	(6,320,112)	(190,414.68)	1,306,338.35	(5,204,189)	1,092,880	(4,111,309)	1,023,295	(9,265,036)	41,670,570	296,049	5,240,873	1,306,338	(274,331)	(1,032,007)	(223,604)
202409	(5,204,189)	(190,414.68)	1,075,896.54	(4,318,707)	906,928	(3,411,778)	787,607	(8,356,965)	42,370,101	301,536	5,542,409	1,075,897	(225,938)	(849,958)	(227,749)

Exh. BGM-5
Mullins/14

202410	(4,318,707)	(190,414.68)	1,185,137.69	(3,323,984)	698,037	(2,625,947)	891,686	(7,482,576)	43,155,932	306,936	5,849,345	1,185,138	(248,879)	(936,259)	(231,827)
202411	(3,323,984)	(190,414.68)	1,428,997.34	(2,085,401)	437,934	(1,647,467)	1,129,331	(6,606,934)	44,134,413	313,436	6,162,781	1,428,997	(300,089)	(1,128,908)	(236,736)
202412	(2,085,401)	(190,414.68)	1,272,958.35	(1,002,857)	210,600	(792,257)	967,128	(5,744,422)	44,989,622	319,883	6,482,664	1,272,958	(267,321)	(1,005,637)	(241,606)
202501	(1,002,857)	(365,460.22)	307,781.82	(1,060,536)	222,713	(837,823)	-	(4,953,330)	24,692,415	321,924	6,804,588	307,782	(64,634)	(243,148)	(243,148)
202502	(1,060,536)	(365,460.22)	168,358.82	(1,257,637)	264,104	(993,533)	-	(4,257,073)	25,388,673	176,095	6,980,683	168,359	(35,355)	(133,003)	(133,003)
202503	(1,257,637)	(365,460.22)	173,141.46	(1,449,956)	304,491	(1,145,465)	-	(3,643,668)	26,002,077	181,097	7,161,780	173,141	(36,360)	(136,782)	(136,782)
202504	(1,449,956)	(365,460.22)	177,354.98	(1,638,061)	343,993	(1,294,068)	-	(3,108,912)	26,536,834	185,504	7,347,285	177,355	(37,245)	(140,110)	(140,110)
202505	(1,638,061)	(365,460.22)	181,028.27	(1,822,493)	382,724	(1,439,770)	-	(2,644,530)	27,001,216	189,347	7,536,631	181,028	(38,016)	(143,012)	(143,012)
202506	(1,822,493)	(365,460.22)	184,218.14	(2,003,735)	420,784	(1,582,951)	-	(2,254,284)	27,394,462	192,683	7,729,314	184,218	(38,686)	(145,532)	(145,532)
202507	(2,003,735)	(365,460.22)	186,919.37	(2,182,276)	458,278	(1,723,998)	-	(1,936,734)	27,709,011	195,508	7,924,823	186,919	(39,253)	(147,666)	(147,666)
202508	(2,182,276)	(365,460.22)	189,080.04	(2,358,656)	495,318	(1,863,338)	-	(1,706,865)	27,938,880	197,768	8,122,591	189,080	(39,707)	(149,373)	(149,373)
202509	(2,358,656)	(365,460.22)	190,659.03	(2,533,457)	532,026	(2,001,431)	-	(1,554,435)	28,091,310	199,420	8,322,011	190,659	(40,038)	(150,621)	(150,621)
202510	(2,533,457)	(365,460.22)	191,706.08	(2,707,212)	568,514	(2,138,697)	-	(1,475,369)	28,170,377	200,515	8,522,526	191,706	(40,258)	(151,448)	(151,448)
202511	(2,707,212)	(365,460.22)	192,249.19	(2,880,423)	604,889	(2,275,534)	-	(1,481,236)	28,164,509	201,083	8,723,609	192,249	(40,372)	(151,877)	(151,877)
202512	(2,880,423)	(365,460.22)	192,208.89	(3,053,674)	641,272	(2,412,402)	-	(1,574,912)	28,070,834	201,041	8,924,650	192,209	(40,364)	(151,845)	(151,845)

WA Gas Sch 176 & 178
Tax Customer Credit

													Factor for Rev Req		0.7183%		95.6282% Rev Related Exp Factor			
Month	254393 Beg Bal	Deferral / True Up	Amort	254393 End Bal	190393	Rate Base	Net Tariff Rev Credit (pre-tax)	AMA Rate Base	Cumulative Change to Rate Base	Allowed Return on Rate Base	Cumulative Return	254393	190393	410	NI Impact					
202009	(27,825,501)			(27,825,501)	5,843,355	(21,982,146)														
202010	(27,825,501)			(27,825,501)	5,843,355	(21,982,146)														
202011	(27,825,501)			(27,825,501)	5,843,355	(21,982,146)														
202012	(27,825,501)			(27,825,501)	5,843,355	(21,982,146)														
202101	(27,825,501)			(27,825,501)	5,843,355	(21,982,146)														
202102	(27,825,501)			(27,825,501)	5,843,355	(21,982,146)														
202103	(27,825,501)			(27,825,501)	5,843,355	(21,982,146)														
202104	(27,825,501)			(27,825,501)	5,843,355	(21,982,146)														
202105	(27,825,501)	(95,458.55)		(27,920,960)	5,863,402	(22,057,558)														
202106	(27,920,960)	(95,458.55)		(28,016,419)	5,883,448	(22,132,971)														
202107	(28,016,419)	(95,458.55)		(28,111,877)	5,903,494	(22,208,383)														
202108	(28,111,877)	(95,458.55)		(28,207,336)	5,923,540	(22,283,795)														
202109	(28,207,336)	(95,458.55)		(28,302,794)	5,943,587	(22,359,207)														
202110	(28,302,794)	(98,404.92)	453,281.62	(27,947,918)	5,869,063	(22,078,855)	452,054	(22,080,441)	280,353	1,283	1,283	453,282	(95,189)	(358,092)	(969)					
202111	(27,947,918)	(106,840.24)	802,515.90	(27,252,242)	5,722,971	(21,529,271)	798,171	(22,065,601)	829,936	4,543	5,826	802,516	(168,528)	(633,988)	(3,432)					
202112	(27,252,242)	(237,341.86)	1,366,386.59	(26,123,197)	5,485,871	(20,637,326)	1,356,743	(21,990,697)	1,721,882	10,085	15,911	1,366,387	(286,941)	(1,079,445)	(7,619)					
202201	(26,123,197)	(109,482.10)	1,434,867.37	(24,797,812)	5,207,540	(19,590,271)	1,418,376	(21,835,001)	2,768,936	17,245	33,157	1,434,867	(301,322)	(1,133,545)	(13,028)					
202202	(24,797,812)	(109,482.10)	1,186,110.89	(23,721,183)	4,981,448	(18,739,735)	1,163,238	(21,600,239)	3,619,473	23,918	57,075	1,186,111	(249,083)	(937,028)	(18,069)					
202203	(23,721,183)	(109,482.10)	871,102.66	(22,959,562)	4,821,508	(18,138,054)	843,437	(21,304,968)	4,221,153	28,930	86,005	871,103	(182,932)	(688,171)	(21,856)					
202204	(22,959,562)	(109,482.10)	722,058.96	(22,346,986)	4,692,867	(17,654,119)	690,748	(20,964,463)	4,705,089	32,743	118,748	722,059	(151,632)	(570,427)	(24,736)					
202205	(22,346,986)	(109,482.10)	468,200.98	(21,988,267)	4,617,536	(17,370,731)	434,421	(20,588,844)	4,988,477	35,325	154,072	468,201	(98,322)	(369,879)	(26,686)					
202206	(21,988,267)	(109,482.10)	255,787.90	(21,841,961)	4,586,812	(17,255,149)	220,782	(20,190,317)	5,104,058	36,606	190,678	255,788	(53,715)	(202,072)	(27,654)					
202207	(21,841,961)	(109,482.10)	189,300.79	(21,762,142)	4,570,050	(17,192,092)	153,726	(19,778,063)	5,167,115	37,201	227,880	189,301	(39,753)	(149,548)	(28,104)					
202208	(21,762,142)	(109,482.10)	174,299.80	(21,697,325)	4,556,438	(17,140,886)	138,341	(19,354,763)	5,218,321	37,603	265,483	174,300	(36,603)	(137,697)	(28,408)					
202209	(21,697,325)	(147,043.02)	210,816.92	(21,633,551)	4,543,046	(17,090,505)	174,507	(18,920,945)	5,268,702	37,970	303,453	210,817	(44,272)	(166,545)	(28,685)					
202210	(21,633,551)	(109,482.10)	392,295.83	(21,350,737)	4,483,655	(16,867,082)	354,880	(18,484,259)	5,492,125	39,126	342,579	392,296	(82,382)	(309,914)	(29,558)					
202211	(20,147,964)	(109,482.10)	1,312,255.29	(20,147,964)	4,231,072	(15,916,891)	1,270,113	(18,033,253)	6,442,316	44,069	386,648	1,312,255	(275,574)	(1,036,682)	(33,292)					
202212	(18,644,559)	(476,607.37)	1,980,011.65	(18,644,559)	3,915,357	(14,729,202)	1,930,259	(17,553,232)	7,630,005	50,228	438,675	1,980,012	(415,802)	(1,564,209)	(39,305)					
202301	(18,644,559)	(34,230.36)	2,603,714.35	(16,075,075)	3,375,766	(12,699,310)	2,542,688	(17,019,936)	9,659,898	63,816	502,492	2,603,714	(546,780)	(2,056,934)	(48,211)					
202302	(16,075,075)	(34,230.36)	2,122,103.36	(13,987,202)	2,937,312	(11,049,890)	2,048,830	(16,412,403)	11,309,317	76,624	579,115	2,122,103	(445,642)	(1,676,462)	(57,886)					
202303	(13,987,202)	(34,230.36)	1,863,278.38	(12,158,154)	2,553,212	(9,604,942)	1,779,599	(15,736,446)	12,754,265	87,505	666,620	1,863,278	(391,288)	(1,471,990)	(66,106)					
202304	(12,158,154)	(34,230.36)	1,229,574.47	(10,962,810)	2,302,190	(8,660,620)	1,138,173	(15,006,171)	13,698,587	95,580	762,200	1,229,574	(258,211)	(971,364)	(72,207)					
202305	(10,962,810)	(34,230.36)	488,469.68	(10,508,571)	2,206,800	(8,301,771)	393,140	(14,253,568)	14,057,436	99,687	861,887	488,470	(102,579)	(835,891)	(75,310)					
202306	(10,508,571)	(34,230.36)	403,517.09	(10,139,284)	2,129,250	(8,010,035)	306,022	(13,490,482)	14,349,173	101,952	963,839	403,517	(84,739)	(818,779)	(77,021)					
202307	(10,139,284)	(34,230.36)	378,193.49	(9,795,321)	2,057,017	(7,738,304)	278,788	(12,711,361)	14,620,904	103,950	1,067,789	378,193	(79,421)	(798,773)	(78,530)					
202308	(9,795,321)	(34,230.36)	391,847.78	(9,437,704)	1,981,918	(7,455,786)	290,535	(11,913,907)	14,903,421	105,944	1,173,733	391,848	(82,288)	(809,560)	(80,037)					
202309	(9,437,704)	(127,934.27)	486,952.45	(9,078,686)	1,906,524	(7,172,162)	383,701	(11,097,097)	15,187,046	107,971	1,281,704	486,952	(102,260)	(884,692)	(81,568)					
202310	(9,078,686)	(34,230.36)	606,718.76	(8,506,197)	1,786,301	(6,719,896)	500,795	(10,261,033)	15,639,312	110,766	1,392,470	606,719	(127,411)	(479,308)	(83,679)					
202311	(8,506,197)	(34,230.36)	1,044,274.14	(7,496,153)	1,574,192	(5,921,961)	933,757	(9,421,779)	16,437,246	115,569	1,508,040	1,044,274	(219,298)	(824,977)	(87,308)					
202312	(7,496,153)	(1,923,812.24)	951,660.17	(8,468,305)	1,778,344	(6,689,961)	842,466	(8,670,355)	15,669,246	114,187	1,622,226	951,660	(199,849)	(751,812)	(86,264)					
202401	(8,468,305)	(75,311.51)	1,159,381.00	(7,384,236)	1,550,690	(5,833,546)	1,048,406	(8,049,313)	16,525,661	116,049	1,738,275	1,159,381	(243,470)	(915,911)	(87,670)					
202402	(7,384,236)	(75,311.51)	900,258.05	(6,559,289)	1,377,451	(5,181,839)	784,307	(7,518,737)	17,177,369	121,252	1,859,527	900,258	(189,054)	(711,204)	(91,601)					
202403	(6,559,289)	(75,311.51)	721,353.68	(5,913,247)	1,241,782	(4,671,465)	601,554	(7,068,674)	17,687,742	125,277	1,984,804	721,354	(151,484)	(569,869)	(94,642)					
202404	(5,913,247)	(75,311.51)	401,750.70	(5,586,808)	1,173,230	(4,413,578)	279,551	(6,686,152)	17,945,629	127,786	2,112,590	401,751	(84,368)	(517,383)	(96,538)					
202405	(5,586,808)	(75,311.51)	261,482.94	(5,400,637)	1,134,134	(4,266,503)	137,998	(6,341,056)	18,092,704	129,130	2,241,720	261,483	(54,911)	(206,572)	(97,553)					
202406	(5,400,637)	(75,311.51)	232,610.28	(5,243,338)	1,101,101	(4,142,237)	108,217	(6,011,761)	18,216,970	130,080	2,371,800	232,610	(48,848)	(183,762)	(98,271)					
202407	(5,243,338)	(75,311.51)	210,635.43	(5,108,014)	1,072,683	(4,035,331)	85,467	(5,696,313)	18,323,876	130,891	2,502,691	210,635	(44,233)	(166,402)	(98,883)					
202408	(5,108,014)	(75,311.51)	231,533.56	(4,951,792)	1,039,876	(3,911,916)	105,562	(5,394,361)	18,447,292	131,731	2,634,422	231,534	(48,622)	(182,912)	(99,518)					
202409	(4,951,792)	(75,311.51)	301,241.10	(4,725,862)	992,431	(3,733,431)	174,186	(5,103,419)	18,625,776	132,864	2,767,286	301,241	(63,261)	(237,980)	(100,374)					
202410	(4,725,862)	(75,311.51)	670,049.24	(4,131,125)	867,536	(3,263,588)	540,510	(4,816,126)	19,095,619	135,462	2,902,747	670,049	(140,710)	(529,339)	(102,336)					
202411	(4,131,125)	(75,311.51)	1,041,644.42	(3,164,792)	664,606	(2,500,185)	907,617	(4,529,539)	19,859,022	140,155	3,042,902	1,041,644	(218,745)	(822,899)	(105,882)					

Exh. BGM-5
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202412	(3,164,792)	(75,311.51)	852,515.50	(2,387,588)	501,393	(1,886,194)	713,909	(4,186,808)	20,473,013	144,943	3,187,845	852,516	(179,028)	(673,487)	(109,499)
202501	(2,387,588)	(76,923.35)	140,366.33	(2,324,145)	488,070	(1,836,074)	-	(3,820,090)	9,670,392	146,783	3,334,629	140,366	(29,477)	(110,889)	(110,889)
202502	(2,324,145)	(76,923.35)	66,162.39	(2,334,906)	490,330	(1,844,575)	-	(3,514,476)	9,976,006	69,187	3,403,816	66,162	(13,894)	(52,268)	(52,268)
202503	(2,334,906)	(76,923.35)	68,261.67	(2,343,567)	492,149	(1,851,418)	-	(3,257,921)	10,232,561	71,382	3,475,198	68,262	(14,335)	(53,927)	(53,927)
202504	(2,343,567)	(76,923.35)	70,023.96	(2,350,467)	493,598	(1,856,869)	-	(3,033,890)	10,456,592	73,225	3,548,424	70,024	(14,705)	(55,319)	(55,319)
202505	(2,350,467)	(76,923.35)	71,562.85	(2,355,827)	494,724	(1,861,104)	-	(2,827,135)	10,663,347	74,834	3,623,258	71,563	(15,028)	(56,535)	(56,535)
202506	(2,355,827)	(76,923.35)	72,983.06	(2,359,768)	495,551	(1,864,216)	-	(2,631,993)	10,858,489	76,320	3,699,578	72,983	(15,326)	(57,657)	(57,657)
202507	(2,359,768)	(76,923.35)	74,323.51	(2,362,367)	496,097	(1,866,270)	-	(2,446,698)	11,043,784	77,721	3,777,299	74,324	(15,608)	(58,716)	(58,716)
202508	(2,362,367)	(76,923.35)	75,596.32	(2,363,694)	496,376	(1,867,319)	-	(2,271,129)	11,219,353	79,052	3,856,351	75,596	(15,875)	(59,721)	(59,721)
202509	(2,363,694)	(76,923.35)	76,802.31	(2,363,815)	496,401	(1,867,414)	-	(2,108,186)	11,382,296	80,313	3,936,665	76,802	(16,128)	(60,674)	(60,674)
202510	(2,363,815)	(76,923.35)	77,921.57	(2,362,817)	496,192	(1,866,626)	-	(1,972,229)	11,518,253	81,484	4,018,149	77,922	(16,364)	(61,558)	(61,558)
202511	(2,362,817)	(76,923.35)	78,855.47	(2,360,885)	495,786	(1,865,099)	-	(1,887,560)	11,602,922	82,460	4,100,609	78,855	(16,560)	(62,296)	(62,296)
202512	(2,360,885)	(76,923.35)	79,437.07	(2,358,371)	495,258	(1,863,113)	-	(1,860,137)	11,630,345	83,069	4,183,678	79,437	(16,682)	(62,755)	(62,755)

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/11/2024
CASE NO:	UE-240006 & UG-240007	WITNESS:	Kaylene Schultz
REQUESTER:	AWEC	RESPONDER:	Marcus Garbarino
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	AWEC – 009	TELEPHONE:	(509) 495-2567
		EMAIL:	marcus.garbarino@avistacorp.com

SUBJECT: Misc Revenue Requirement

REQUEST:

Reference Adjustment 1.03 workpaper “2) Wells-Mizuho- Calculate Interest-Bearing Amount-12ME 202306”: Over the period January 1, 2019 through January 31, 2024, please identify the portion of the respective balances attributable to gas purchases and sales and the corresponding portion related to wholesale electric purchases and sales.

RESPONSE:

The Company does not track the balances in the referenced accounts by gas purchases and sales and wholesale electric purchases and sales and therefore, this information is not available.

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/11/2024
CASE NO:	UE-240006 & UG-240007	WITNESS:	Kaylene Schultz
REQUESTER:	AWEC	RESPONDER:	Marcus Garbarino
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	AWEC – 010	TELEPHONE:	(509) 495-2567
		EMAIL:	marcus.garbarino@avistacorp.com

SUBJECT: Misc Revenue Requirement

REQUEST:

Reference Adjustment 1.03, Workpaper “1) 12A-2023.06-Working Capital-PULL,” Tab “ISWC.” Please provide a version of the referenced workpaper tab with all formulas intact.

RESPONSE:

Please see AWEC-DR-010-Attachment A for details supporting the hard coded values in the referenced tab “ISWC”.

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/11/2024
CASE NO:	UE-240006 & UG-240007	WITNESS:	Kaylene Schultz
REQUESTER:	AWEC	RESPONDER:	Marcus Garbarino
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	AWEC – 011	TELEPHONE:	(509) 495-2567
		EMAIL:	marcus.garbarino@avistacorp.com

SUBJECT: Misc Revenue Requirement

REQUEST:

Reference Adjustment 1.03, Workpaper “1) 12A-2023.06-Working Capital-PULL,” Tab “Summary:” Please provide the monthly account balances used to derive the “Sum of Averaged Amounts” in Excel column “H.”

RESPONSE:

Please see AWEC-DR-011-Attachment A for monthly account balances in Columns “Q” through “AC” supporting the balances in the “Sum of Averaged Accounts” in Column “H” in the referenced tab “Summary”.

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/11/2024
CASE NO:	UE-240006 & UG-240007	WITNESS:	Kaylene Schultz
REQUESTER:	AWEC	RESPONDER:	Joel Anderson
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	AWEC – 012	TELEPHONE:	(509) 495-2204
		EMAIL:	joel.anderson@avistacorp.com

SUBJECT: Misc. Revenue Requirement

REQUEST:

Please provide annual detail of account 454 Rent from Electric Property, including details surrounding the specific type of revenues and the customers from whom the revenues are collected over the period January 1, 2019, through December 31, 2023.

RESPONSE:

Please see AWEC-DR-012 Attachment A for the requested information.

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/11/2024
CASE NO:	UE-240006 & UG-240007	WITNESS:	Kaylene Schultz
REQUESTER:	AWEC	RESPONDER:	Joel Anderson
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	AWEC – 013	TELEPHONE:	(509) 495-2204
		EMAIL:	joel.anderson@avistacorp.com

SUBJECT: Misc. Revenue Requirement

REQUEST:

Please provide Avista's Washington pole attachment rates, and associated workpapers used to calculate such rates, as in effect over the period January 1, 2019 through January 31, 2024.

RESPONSE:

Please see AWEC-DR-013 Attachment A for the requested information.

11/15/2019 1:01 PM

Exh. BGM-5
Mullins/22
RATES POLES 2019.xls C-Link

EXHIBIT B
Computation of Rate per Attachment for
CenturyLink Communications (Qwest Communications)
on Poles Owned by
AVISTA UTILITIES
For the Contact Year 2018

ITEM	DESCRIPTION	SOURCE	IDAHO			WASHINGTON		
			VALUE	SUBTOTAL	TOTAL	AMOUNT	SUBTOTAL	TOTAL
NET INVESTMENT PER BARE POLE								
A	Investment in poles, towers and fixtures	DATA(J)	142,528,785			263,293,556		
B	Depreciation reserve applicable to poles, towers and fixtures	DEP(M)	46,083,146			85,129,437		
C	Accumulated Deferred Income Taxes	ADIT(T)	18,179,962			33,583,860		
D	Net investment in poles, towers and fixtures	A-B-C	78,265,678			144,580,259		
E	Ratio of bare pole to total pole	FCC	0.85			0.85		
F	Value of all bare poles	DxE	66,525,826			122,893,220		
G	Total number of poles owned by AU by state	DATA(AK)	81,600			159,000		
H	Average investment per pole by state	F/G			815.27			772.91
MAINTENANCE EXPENSE								
I	Total account 593	DATA(AJ)	2,909,513			7,163,345		
J	Net distribution plant in state	DATA(Y)	164,479,116			301,189,667		
K	Maintenance Expense	I/J	1.77%			2.38%		
DEPRECIATION EXPENSE								
L	Gross plant depreciation rate	DATA(AA)	1.0280%			1.0280%		
M	Gross to net pole investment ratio	DATA(AB)	1.821			1.821		
N	Depreciation Expense	LxM	1.87%			1.87%		
NORMALIZED TAXES								
O	Applicable utility taxes	DATA(AI)	104,188,097			104,188,097		
P	Net electric plant	DATA(V)	2,398,808,296			2,398,808,296		
Q	Tax Expense	O/P	4.34%			4.34%		
ADMINISTRATIVE AND GENERAL EXPENSE								
R	Total administrative and general expenses	DATA(Z)	95,079,770			95,079,770		
S	Net electric plant	DATA(V)	2,398,808,296			2,398,808,296		
T	Administrative Expense	R/S	3.96%			3.96%		
COST OF CAPITAL								
U	Authorized rate of return	UTC	7.91%			7.32%		
V	TOTAL CARRYING CHARGE	N+T+K+Q+U			19.86%			19.88%
USE RATIO PER POLE								
W	Usable space on 40-foot joint use pole	AGREEMENT	12			13.50		
Z	Effective space occupied by telephone	AGREEMENT	1.5			1.5		
Y	Use ratio				0.125			0.11111
Z	ANNUAL ATTACHMENT RATE TO C-LINK (QWEST)	YxVxH			\$20.24			\$17.07

Source of Data is FERC Form 1 dated 12/31/18
Calculated in accordance with FCC 87-209.

Prepared By: _____
Title: Joint Use Administrator
Date: **November 15, 2019**

10/20/2020 1:57 PM

Exh. BGM-5
Mullins/23
RATES POLES 2020.xls C-Link

EXHIBIT B
Computation of Rate per Attachment for
CenturyLink Communications (Qwest Communications)
on Poles Owned by
AVISTA UTILITIES
For the Contact Year 2019

ITEM	DESCRIPTION	SOURCE	IDAHO			WASHINGTON		
			VALUE	SUBTOTAL	TOTAL	AMOUNT	SUBTOTAL	TOTAL
NET INVESTMENT PER BARE POLE								
A	Investment in poles, towers and fixtures	DATA(J)	151,844,143			284,149,977		
B	Depreciation reserve applicable to poles, towers and fixtures	DEP(M)	49,301,528			92,259,259		
C	Accumulated Deferred Income Taxes	ADIT(T)	18,443,583			34,513,967		
D	Net investment in poles, towers and fixtures	A-B-C	84,099,031			157,376,751		
E	Ratio of bare pole to total pole	FCC	0.85			0.85		
F	Value of all bare poles	DxE	71,484,177			133,770,238		
G	Total number of poles owned by AU by state	DATA(AK)	82,000			161,000		
H	Average investment per pole by state	F/G			871.76			830.87
MAINTENANCE EXPENSE								
I	Total account 593	DATA(AJ)	3,278,398			7,914,136		
J	Net distribution plant in state	DATA(Y)	174,124,846			322,661,100		
K	Maintenance Expense	I/J		1.88%			2.45%	
DEPRECIATION EXPENSE								
L	Gross plant depreciation rate	DATA(AA)	1.7325%			1.7325%		
M	Gross to net pole investment ratio	DATA(AB)	1.806			1.806		
N	Depreciation Expense	LxM		3.13%			3.13%	
NORMALIZED TAXES								
O	Applicable utility taxes	DATA(AI)	89,379,425			89,379,425		
P	Net electric plant	DATA(V)	2,471,978,365			2,471,978,365		
Q	Tax Expense	O/P		3.62%			3.62%	
ADMINISTRATIVE AND GENERAL EXPENSE								
R	Total administrative and general expenses	DATA(Z)	100,373,479			100,373,479		
S	Net electric plant	DATA(V)	2,471,978,365			2,471,978,365		
T	Administrative Expense	R/S		4.06%			4.06%	
COST OF CAPITAL								
U	Authorized rate of return	UTC		7.91%			7.32%	
V	TOTAL CARRYING CHARGE	N+T+K+Q+U			20.60%			20.58%
USE RATIO PER POLE								
W	Usable space on 40-foot joint use pole	AGREEMENT	12			13.50		
Z	Effective space occupied by telephone	AGREEMENT	1.5			1.5		
Y	Use ratio				0.125			0.11111
Z	ANNUAL ATTACHMENT RATE TO C-LINK (QWEST)	YxVxH				\$22.44		\$19.00

Source of Data is FERC Form 1 dated 12/31/19
 Calculated in accordance with FCC 87-209.

Prepared By: _____
 Title: Joint Use Administrator
 Date: **October 6, 2020**

9/20/2021 8:25 AM

Exh. BGM-5
Mullins/24
RATES POLES 2021.xls C-Link

EXHIBIT B
Computation of Rate per Attachment for
CenturyLink Communications (Qwest Communications)
on Poles Owned by
AVISTA UTILITIES
For the Contact Year 2020

ITEM	DESCRIPTION	SOURCE	IDAHO			WASHINGTON		
			VALUE	SUBTOTAL	TOTAL	AMOUNT	SUBTOTAL	TOTAL
NET INVESTMENT PER BARE POLE								
A	Investment in poles, towers and fixtures	DATA(J)	158,929,897			302,046,872		
B	Depreciation reserve applicable to poles, towers and fixtures	DEP(M)	51,816,917			98,478,248		
C	Accumulated Deferred Income Taxes	ADIT(T)	18,128,465			34,453,216		
D	Net investment in poles, towers and fixtures	A-B-C	88,984,515			169,115,408		
E	Ratio of bare pole to total pole	FCC	0.85			0.85		
F	Value of all bare poles	DxE	75,636,838			143,748,097		
G	Total number of poles owned by AU by state	DATA(AK)	82,000			161,000		
H	Average investment per pole by state	F/G			922.40			892.85
MAINTENANCE EXPENSE								
I	Total account 593	DATA(AJ)	4,695,989			9,038,837		
J	Net distribution plant in state	DATA(Y)	185,794,875			346,103,473		
K	Maintenance Expense	I/J		2.53%			2.61%	
DEPRECIATION EXPENSE								
L	Gross plant depreciation rate	DATA(AA)	1.7325%			1.7325%		
M	Gross to net pole investment ratio	DATA(AB)	1.786			1.786		
N	Depreciation Expense	LxM		3.09%			3.09%	
NORMALIZED TAXES								
O	Applicable utility taxes	DATA(AI)	85,110,843			85,110,843		
P	Net electric plant	DATA(V)	2,593,984,663			2,593,984,663		
Q	Tax Expense	O/P		3.28%			3.28%	
ADMINISTRATIVE AND GENERAL EXPENSE								
R	Total administrative and general expenses	DATA(Z)	105,995,092			105,995,092		
S	Net electric plant	DATA(V)	2,593,984,663			2,593,984,663		
T	Administrative Expense	R/S		4.09%			4.09%	
COST OF CAPITAL								
U	Authorized rate of return	UTC		7.91%			7.32%	
V	TOTAL CARRYING CHARGE	N+T+K+Q+U			20.90%			20.39%
USE RATIO PER POLE								
W	Usable space on 40-foot joint use pole	AGREEMENT	12			13.50		
Z	Effective space occupied by telephone	AGREEMENT	1.5			1.5		
Y	Use ratio				0.125			0.11111
Z	ANNUAL ATTACHMENT RATE TO C-LINK (QWEST)	YxVxH			\$24.10			\$20.23

Source of Data is FERC Form 1 dated 12/31/20
Calculated in accordance with FCC 87-209.

Prepared By: _____
Title: Joint Use Administrator
Date: **September 8, 2021**

EXHIBIT B
Computation of Rate per Attachment for
CenturyLink Communications (Qwest Communications)
on Poles Owned by
AVISTA UTILITIES
For the Contact Year 2021

ITEM	DESCRIPTION	SOURCE	IDAHO			WASHINGTON		
			VALUE	SUBTOTAL	TOTAL	AMOUNT	SUBTOTAL	TOTAL
NET INVESTMENT PER BARE POLE								
A	Investment in poles, towers and fixtures	DATA(J)	173,367,015			323,770,350		
B	Depreciation reserve applicable to poles, towers and fixtures	DEP(M)	57,217,977			106,857,030		
C	Accumulated Deferred Income Taxes	ADIT(T)	23,846,754			44,534,839		
D	Net investment in poles, towers and fixtures	A-B-C	92,302,284			172,378,481		
E	Ratio of bare pole to total pole	FCC	0.85			0.85		
F	Value of all bare poles	DxE	78,456,941			146,521,709		
G	Total number of poles owned by AU by state	DATA(AK)	82,000			161,000		
H	Average investment per pole by state	F/G			956.79			910.07
MAINTENANCE EXPENSE								
I	Total account 593	DATA(AJ)	7,769,863			8,790,014		
J	Net distribution plant in state	DATA(Y)	192,197,422			349,435,263		
K	Maintenance Expense	I/J		4.04%			2.52%	
DEPRECIATION EXPENSE								
L	Gross plant depreciation rate	DATA(AA)	2.4700%			2.5700%		
M	Gross to net pole investment ratio	DATA(AB)	1.878			1.878		
N	Depreciation Expense	LxM		4.64%			4.83%	
NORMALIZED TAXES								
O	Applicable utility taxes	DATA(AI)	91,199,462			91,199,462		
P	Net electric plant	DATA(V)	2,456,726,660			2,456,726,660		
Q	Tax Expense	O/P		3.71%			3.71%	
ADMINISTRATIVE AND GENERAL EXPENSE								
R	Total administrative and general expenses	DATA(Z)	113,825,000			113,825,000		
S	Net electric plant	DATA(V)	2,456,726,660			2,456,726,660		
T	Administrative Expense	R/S		4.63%			4.63%	
COST OF CAPITAL								
U	Authorized rate of return	UTC		7.91%			7.32%	
V	TOTAL CARRYING CHARGE	N+T+K+Q+U			24.94%			23.01%
USE RATIO PER POLE								
W	Usable space on 40-foot joint use pole	AGREEMENT	12			13.50		
Z	Effective space occupied by telephone	AGREEMENT	1.5			1.5		
Y	Use ratio				0.125			0.1111
Z	ANNUAL ATTACHMENT RATE TO C-LINK (QWEST)	YxVxH			\$29.82			\$23.27

Source of Data is FERC Form 1 dated 12/31/21
Calculated in accordance with FCC 87-209.

Prepared By: _____
Title: Joint Use Manager
Date: September 30, 2022

6/5/2023 9:30 AM

Exh. BGM-5
Mullins/26
RATES POLES 2023 C-Link

EXHIBIT B
Computation of Rate per Attachment for
CenturyLink Communications (Qwest Communications)
on Poles Owned by
AVISTA UTILITIES
For the Contact Year 2022

ITEM	DESCRIPTION	SOURCE	IDAHO			WASHINGTON		
			VALUE	SUBTOTAL	TOTAL	AMOUNT	SUBTOTAL	TOTAL
NET INVESTMENT PER BARE POLE								
A	Investment in poles, towers and fixtures	DATA(J)	182,982,315			355,907,873		
B	Depreciation reserve applicable to poles, towers and fixtures	DEP(M)	60,263,560			117,215,019		
C	Accumulated Deferred Income Taxes	ADIT(T)	22,168,921			43,119,433		
D	Net investment in poles, towers and fixtures	A-B-C	100,549,833			195,573,421		
E	Ratio of bare pole to total pole	FCC	0.85			0.85		
F	Value of all bare poles	DxE	85,467,358			166,237,408		
G	Total number of poles owned by AU by state	DATA(AK)	76,810			138,075		
H	Average investment per pole by state	F/G			1112.71			1203.96
MAINTENANCE EXPENSE								
I	Total account 593	DATA(AJ)	10,451,684			15,700,639		
J	Net distribution plant in state	DATA(Y)	212,629,854			389,796,841		
K	Maintenance Expense	I/J		4.92%			4.03%	
DEPRECIATION EXPENSE								
L	Gross plant depreciation rate	DATA(AA)	2.6900%			2.6900%		
M	Gross to net pole investment ratio	DATA(AB)	1.820			1.820		
N	Depreciation Expense	LxM		4.90%			4.90%	
NORMALIZED TAXES								
O	Applicable utility taxes	DATA(AI)	65,466,972			65,466,972		
P	Net electric plant	DATA(V)	2,669,622,632			2,669,622,632		
Q	Tax Expense	O/P		2.45%			2.45%	
ADMINISTRATIVE AND GENERAL EXPENSE								
R	Total administrative and general expenses	DATA(Z)	128,535,008			128,535,008		
S	Net electric plant	DATA(V)	2,669,622,632			2,669,622,632		
T	Administrative Expense	R/S		4.81%			4.81%	
COST OF CAPITAL								
U	Authorized rate of return	UTC		7.91%			7.32%	
V	TOTAL CARRYING CHARGE	N+T+K+Q+U			24.99%			23.51%
USE RATIO PER POLE								
W	Usable space on 40-foot joint use pole	AGREEMENT	12			13.50		
Z	Effective space occupied by telephone	AGREEMENT	1.5			1.5		
Y	Use ratio				0.125			0.1111
Z	ANNUAL ATTACHMENT RATE TO C-LINK (QWEST)	YxVxH			\$34.76			\$31.45

Source of Data is FERC Form 1 dated 12/31/22
Calculated in accordance with FCC 87-209.

Prepared By: _____
Title: Joint Use Manager
Date: June 9, 2023

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/11/2024
CASE NO:	UE-240006 & UG-240007	WITNESS:	Kevin Christie
REQUESTER:	AWEC	RESPONDER:	Debbie Deubel
TYPE:	Data Request	DEPT:	Corporate Secretary
REQUEST NO.:	AWEC – 016	TELEPHONE:	(509) 495-8638
		EMAIL:	Debbie.deubel@avistacorp.com

SUBJECT: Misc. Revenue Requirement

REQUEST:

Please provide detail of all test period legal outside services expense by legal matter, along with a description of the legal matter.

RESPONSE:

Please see Avista's **CONFIDENTIAL** response to data request AWEC-DR-016C. Please note that Avista's response to AWEC-DR-016C is **Confidential per Protective Order in UTC Dockets UE-240006 and UG-240007**.

Please see AWEC-DR-016C Confidential Attachment A.

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/11/2024
CASE NO:	UE-240006 & UG-240007	WITNESS:	Kaylene Schultz
REQUESTER:	AWEC	RESPONDER:	Joel Anderson
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	AWEC – 023	TELEPHONE:	(509) 495-2204
		EMAIL:	joel.anderson@avistacorp.com

SUBJECT: Misc. Revenue Requirement

REQUEST:

Please provide workpapers supporting Adjustment 3.20, Pro Forma BOD Fees Expense.

RESPONSE:

These workpapers were previously provided to all parties with Ms. Schultz workpapers (see excel file 240006-07-AVA-KJS-2) 6.2023 WA GRC - Misc Restating and PF – BOD)) and provided here for ease as AWEC-DR-023 Attachment A.

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	05/13/2024
CASE NO:	UE-240006 & UG-240007	WITNESS:	Clint Kalich
REQUESTER:	AWEC	RESPONDER:	Ken Santman
TYPE:	Data Request	DEPT:	Energy Supply
REQUEST NO.:	AWEC – 050	TELEPHONE:	(509) 495-7683
		EMAIL:	ken.santman@avistacorp.com

SUBJECT: Power Supply/Energy Recovery Mechanism

REQUEST:

Reference Exhibit CGK-3, Line 53, “Portland General Electric John Day to COB.”

- a. Please explain the ratepayer benefit of the referenced transmission rights.
- b. Please state the MWs of transmission capacity that Avista has contracted with respect to its rights between John Day and California Oregon Border (“COB”) and identify the term of its agreements with PGE.
- c. Does Avista have any long-term sales or purchase contracts with a point of delivery or point of receipt at the COB, or adjacent substations? If yes, please provide details of all such transactions.

RESPONSE:

- a. The Portland General Transmission contract - John Day to COB provides economic and reliability benefits to Avista ratepayers. The transmission contract connects two separate markets in the Pacific NW and California which allows Avista to more efficiently and economically dispatch our generation and serve customer load. Avista typically optimizes this transmission in the near-term markets which allow it to dispatch generation on and off economically with market price signals. As this transmission contract connects two separate markets with different load profiles and energy supply resources it allows Avista to export excess supply economically and import to serve load in times of higher demand.
- b. Avista owns 100mw of transmission capacity between John Day and California Oregon Border (“COB”). The 100mw of contracted capacity across these points is of NERC priority 7F and is point-to-point transmission. The transmission contract dates are from 1/1/2023 through 12/31/2027. Avista has right of first refusal to roll the contract into the future.
- c. Avista does not have any long-term sales or purchases (one year or longer) with a point of receipt at the COB or adjacent substations.

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	05/13/2024
CASE NO:	UE-240006 & UG-240007	WITNESS:	Clint Kalich
REQUESTER:	AWEC	RESPONDER:	Lori Hermanson
TYPE:	Data Request	DEPT:	Energy Resources
REQUEST NO.:	AWEC – 052	TELEPHONE:	(509) 495-4658
		EMAIL:	lori.hermanson@avistacorp.com

SUBJECT: Power Supply/Energy Recovery Mechanism

REQUEST:

Reference Kalith workpaper “NaturalGas-Elec-Prices,” Tab “test year electric prices”:

- a. Please explain how Avista calculated the test year electric prices.
- b. Please provide workpapers and all source documentation used to calculate test year electric prices.
- c. Please provide updated test year electric prices based on the most recent data available and provide workpapers supporting the calculation of the updated values.
- d. Please provide the electric price data as presented in the referenced workpaper for the California Oregon Border market.

RESPONSE:

Please see Avista’s **CONFIDENTIAL** response to data request AWEC-DR-052C. Please note that Avista’s response to AWEC-DR-052C is **Confidential per Protective Order in UTC Dockets UE-240006 and UG-240007**.

- a) Avista did not calculate but rather queried the Mid-C posted hourly price from powerdex for the test period. Per the power supply methodology agreed upon by parties, the test year prices were used to create an hourly factor (that individual hour divided by the average of prices for that day based on heavy or light load hours). The synthetic Mid-C hourly prices start with the test year prices aligned by the appropriate time of year and day of week for the pro forma rate period. This equivalent historical Mid-C price is used to calculate a factor (that individual hour divided by the average prices for that day based on heavy or light load hours). This factor is multiplied by the forward price strip for that month based on 3-month average forward prices per the power supply methodology agreed upon by parties.

For more details about the agreed upon methodology, please see Docket UE-170485, specifically the Pricing Methodology and also in Kalich testimony II. Portfolio Modeling starting on page 3.

- b) There was no workpaper for this calculation. The output of the query as referenced in a) above is included in columns A and I of ‘test year electric prices’ tab.
- c) The test year electric prices are the test year electric prices. However, assuming you’re asking for an update of “synthetic” Mid-C hourly price based on an updated 3-mo average forward price, that update is provided in attachment ‘AWEC-DR-052C Confidential Attachment A’. A summarized comparison is included below.

		AECO	MALIN	MDCOL-OFF	MDCOL-ON
Updated	Average	2.43	4.18	66.30	93.47
Filed	Average	2.82	4.35	69.92	98.84

- d) Avista doesn't use the COB market for the rate case modeling as it is outside of the power supply methodology as agreed upon by parties and therefore does not have this prepared or readily available.

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	05/13/2024
CASE NO:	UE-240006 & UG-240007	WITNESS:	Scott Kinney
REQUESTER:	AWEC	RESPONDER:	Xin Shane
TYPE:	Data Request	DEPT:	Corporate Accounting
REQUEST NO.:	AWEC – 053	TELEPHONE:	(509) 495-4127
		EMAIL:	xin.shane@avistacorp.com

SUBJECT: CAISO EIM Invoices

REQUEST:

Please provide monthly detail of all settlements received from or paid to the EIM over the period March 1, 2022 through March 30, 2024. Please provide detail separately for each charge code as identified in the CAISO Business Practice Manual for Settlements and Billing, available at:

<https://bpmcm.caiso.com/Pages/SnBBPMDetails.aspx?BPM=Settlements%20and%20Billing>.

RESPONSE:

CAISO invoices EIM entities/AVA on a weekly basis, please refer to Files listed below for the data requested:

AWEC-DR-053 Attachment A - Weekly EIM Invoices 032022_042024.xlsx – CAISO weekly invoices to Avista Merchant and Avista Entity.

AWEC-DR-053 Attachment B - Invoices Summary 032022_042024.xlsx – CAISO weekly invoices to Avista Merchant and Avista Entity by charge code.

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	05/11/2024
CASE NO:	UE-240006 & UG-240007	WITNESS:	Scott Kinney
REQUESTER:	AWEC	RESPONDER:	Patrick Ehrbar
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	AWEC – 055	TELEPHONE:	(509) 495-8620
		EMAIL:	patrick.ehrbar@avistacorp.com

SUBJECT: Power Supply/Energy Recovery Mechanism

REQUEST:

Does Avista intend to continue operating Colstrip following its removal from Washington rates on December 31, 2025? If yes, please explain how Avista plans to market the power from Washington's then former share of the Colstrip plant.

RESPONSE:

Beginning on December 31, 2025, ownership of Colstrip will be transferred to Northwestern Energy and therefore will no longer serve Avista customers.

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	05/13/2024
CASE NO:	UE-240006 & UG-240007	WITNESS:	Kevin Christie
REQUESTER:	AWEC	RESPONDER:	Jason Boni
TYPE:	Data Request	DEPT:	Accounting
REQUEST NO.:	AWEC – 057	TELEPHONE:	(509) 495-2512
		EMAIL:	Jason.boni@avistacorp.com

SUBJECT: Power Supply/Energy Recovery Mechanism

REQUEST:

Please identify all Avista-owned transmission assets located in Montana and used in connection with Colstrip and provide detail of the following for each such asset as of December 31, 2023, December 31, 2024 (Forecast), and December 31, 2025 (Forecast):

- a. Gross Plant
- b. Accumulated Depreciation
- c. Accumulated Deferred Income Taxes
- d. Depreciation expense (for the prior 12-months)
- e. Capital Additions (for the prior 12-months)
- f. Property Taxes (Prior 12-months)
- g. Operations and Maintenance Expenses

RESPONSE:

a.	2023 - \$27,708,675	2024 - \$28,066,134	2025 - \$28,433,214
b.	2023 - \$17,266,639	2024 - \$17,805,509	2025 - \$18,351,426
c.	2023 - \$1,361,788	2024 - \$1,260,567	2025 - \$1,156,874
d.	1-12/2023 - \$525,698		
e.	2023 - \$255,523		
f.	2023 - \$940,933		
g.	2023 - \$194,715	2024 - \$250,187	2025 - \$232,963

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	06/19/2024
CASE NO:	UE-240006 & UG-240007	WITNESS:	Kaylene Schultz
REQUESTER:	AWEC	RESPONDER:	Marcus Garbarino
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	AWEC – 120	TELEPHONE:	(509) 495-2567
		EMAIL:	marcus.garbarino@avistacorp.com

SUBJECT: Misc. Revenue Requirement

REQUEST:

Reference Avista’s response to AWEC Data Request 8, Attachment A, Tab “AWEC-DR-008 Attach A Summary”: The referenced workpapers only includes the balances through June 2023. Please provide an updated version of the workpaper with balances through April 2024.

RESPONSE:

Avista provided balances through February 2024 in response to AWEC-DR-033. Please see AWEC-DR-120 Attachment A for the requested workpaper updated with balance information through April 2024.

MIZUHO-134122							WELLS FARGO-134123						
	Ending Balance	Monthly Avg Balance	Interest Income/(Expense)	Effective Interest Rate	Calculated Interest-Bearing Balance	Monthly Avg Bal	Ending Balance	Monthly Avg Balance	Interest Income/(Expense)	Effective Interest Rate	Calculated Interest-Bearing Balance	Monthly Avg Bal	
201812	32,776,409		10,964	0.0008	14,035,417		45,249,083		686	0.001667	411,600		
201901	21,783,808	27,280,108	10,811	0.0008	13,839,223	13,937,320	30,715,503	37,982,293	945	0.001667	567,000	489,300	
201902	30,797,453	26,290,630	9,200	0.0008	11,777,115	12,808,169	32,466,098	31,590,800	(963)	0.001667	577,800	572,400	
201903	38,282,494	34,539,974	14,136	0.0008	18,096,087	14,936,601	33,981,370	33,223,734	(1,745)	0.001667	1,047,000	812,400	
201904	19,107,754	28,695,124	7,737	0.0008	9,904,007	14,000,047	21,450,206	27,715,788	238	0.001667	142,800	594,900	
201905	16,465,288	17,786,521	5,350	0.0008	6,848,500	8,376,253	18,350,267	19,900,237	(250)	0.001667	150,000	146,400	
201906	14,045,005	15,255,146	4,501	0.0008	5,761,575	6,305,037	12,128,967	15,239,617	142	0.001667	85,458	117,729	
201907	6,681,229	10,363,117	4,923	0.0008	6,301,664	6,031,619	8,041,681	10,085,324	314	0.001667	188,400	136,929	
201908	1,664,255	4,172,742	3,168	0.0008	4,055,153	5,178,408	2,419,671	5,230,676	11	0.001667	6,600	97,500	
201909	2,030,510	1,847,382	2,581	0.0008	3,304,634	3,679,893	2,875,330	2,647,501	(178)	0.001667	106,800	56,700	
201910	(326,611)	851,950	2,368	0.0008	3,031,991	3,168,312	2,023,303	2,449,317	20	0.001667	12,000	59,400	
201911	3,499,724	1,586,556	1,061	0.0008	1,358,711	2,195,351	5,337,658	3,680,481	(429)	0.001667	257,400	134,700	
201912	4,060,552	3,780,138	1,037	0.0008	1,327,233	1,342,972	3,751,343	4,544,500	(78)	0.001667	46,800	152,100	
202001	(1,362,349)	1,349,102	1,108	0.0008	1,418,391	1,372,812	928,392	2,339,867	301	0.001667	180,600	113,700	
202002	(2,583,076)	(1,972,712)	1,013	0.0008	1,296,778	1,357,585	1,274,151	1,101,271	(104)	0.001667	62,226	121,413	
202003	(694,875)	(1,638,975)	101	0.0008	129,294	713,036	2,469,907	1,872,029	(117)	0.001667	70,014	66,120	
202004	(3,883,170)	(2,289,023)	(361)	0.0008	462,129	295,712	(1,723,938)	372,985	(19)	0.001667	11,160	40,587	
202005	(989,282)	(2,436,226)	(412)	0.0008	527,416	494,773	(1,047,431)	(1,385,684)	(57)	0.001667	34,242	22,701	
202006	(853,443)	(921,363)	(268)	0.0008	343,077	435,246	(2,115,760)	(1,581,596)	(50)	0.001667	30,234	32,238	
202007	(3,539,387)	(2,196,415)	(199)	0.0008	254,747	298,912	(4,810,276)	(3,463,018)	(1)	0.001667	600	15,417	
202008	(5,473,559)	(4,506,473)	(212)	0.0008	271,453	263,100	(4,849,319)	(4,829,798)	(29)	0.001667	17,454	9,027	
202009	(2,851,428)	(4,162,494)	(244)	0.0008	312,353	291,903	(2,771,261)	(3,810,290)	(97)	0.001667	58,320	37,887	
202010	(811,777)	(1,831,602)	(294)	0.0008	376,360	344,357	579,697	(1,095,782)	(102)	0.001667	61,392	59,856	
202011	2,304,782	746,503	(291)	0.0008	372,520	374,440	2,080,522	1,330,110	(71)	0.001667	42,744	52,068	
202012	3,589,801	2,947,292	(276)	0.0008	353,062	362,791	1,362,731	1,721,627	(67)	0.001667	39,966	41,355	
202101	(1,652,939)	968,431	(310)	0.0008	396,881	374,971	(1,824,039)	(230,654)	10	0.001667	5,832	22,899	
202102	(1,109,828)	(1,381,383)	(332)	0.0008	425,223	411,052	(1,266,367)	(1,545,203)	(201)	0.001667	120,864	63,348	
202103	4,260,466	1,575,319	(452)	0.0008	578,225	501,724	3,335,129	1,034,381	(77)	0.001667	46,320	83,592	
202104	9,653,101	6,956,783	(424)	0.0008	542,535	560,380	9,080,479	6,207,804	(288)	0.001667	172,506	109,413	
202105	5,469,595	7,561,348	(548)	0.0008	702,129	622,332	4,823,098	6,951,788	(475)	0.001667	285,180	228,843	
202106	14,364,887	9,917,241	(655)	0.0008	838,208	770,169	16,890,309	10,856,703	(639)	0.001667	383,514	334,347	
202107	6,938,452	10,651,669	(618)	0.0008	790,702	814,455	10,753,775	13,822,042	(454)	0.001667	272,286	327,900	
202108	372,711	3,655,581	(596)	0.0008	763,397	777,049	4,336,781	7,545,278	(294)	0.001667	176,472	224,379	
202109	6,436,163	3,404,437	(619)	0.0008	792,673	778,035	16,510,631	10,423,706	(527)	0.001667	316,146	246,309	
202110	(8,838,745)	(1,201,291)	(976)	0.0008	1,249,836	1,021,255	3,911,991	10,211,311	(136)	0.001667	81,654	198,900	
202111	5,787,362	(1,525,692)	(916)	0.0008	1,172,067	1,210,952	14,402,028	9,157,009	(624)	0.001667	374,592	228,123	
202112	14,537,270	10,162,316	(980)	0.0008	1,255,007	1,213,537	16,029,320	15,215,674	(397)	0.001667	238,158	306,375	
202201	(1,781,309)	6,377,980	(1,128)	0.0008	1,443,892	1,349,450	11,135,221	13,582,270	(132)	0.001667	78,954	158,556	
202202	(3,410,751)	(2,596,030)	(855)	0.0008	1,094,568	1,269,230	5,764,068	8,449,644	(120)	0.001667	72,000	75,477	
202203	(12,670,187)	(8,040,469)	(345)	0.0008	442,172	768,370	4,615,145	5,189,607	(209)	0.001667	125,298	98,649	
202204	(5,344,539)	(9,007,363)	26	0.0008	32,771	237,472	17,351,178	10,983,161	(990)	0.001667	594,006	359,652	
202205	(334,474)	(2,839,506)	(636)	0.0008	814,000	423,386	20,926,599	19,138,888	(1,992)	0.001667	1,195,050	894,528	

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202206	(4,266,633)	(2,300,553)	181	0.0008	231,846	522,923	16,702,485	18,814,542	(3,648)	0.001667	2,188,584	1,691,817
202207	7,797,554	1,765,461	3,195	0.0011	2,840,142	1,535,994	28,425,539	22,564,012	(326)	0.0015	221,325	1,204,955
202208	7,306,801	7,552,178	5,057	0.0017	3,003,945	2,922,043	22,214,690	25,320,114	(2,025)	0.0023	896,300	558,812
202209	23,741,692	15,524,246	3,739	0.0019	2,011,813	2,507,879	36,187,105	29,200,897	(3,379)	0.0026	1,299,245	1,097,772
202210	25,704,633	24,723,162	7,365	0.0023	3,273,204	2,642,509	33,657,608	34,922,356	(1,162)	0.0029	406,754	853,000
202211	42,584,802	34,144,717	9,352	0.0030	3,161,226	3,217,215	44,015,728	38,836,668	(3,338)	0.0035	949,602	678,178
202212	83,306,097	62,945,449	2,718	0.0032	844,865	2,003,046	88,274,508	66,145,118	(26,132)	0.0039	6,653,675	3,801,639
202301	34,872,619	59,089,358	33,500	0.0033	10,100,493	5,472,679	43,059,022	65,666,765	4,414	0.0036	1,211,256	3,932,466
202302	49,273,560	42,073,089	27,123	0.0036	7,499,314	8,799,904	51,273,190	47,166,106	(3,268)	0.0042	770,923	991,090
202303	53,326,320	51,299,940	26,215	0.0037	7,149,436	7,324,375	51,883,373	51,578,281	(1,174)	0.0041	287,956	529,439
202304	40,549,346	46,937,833	31,270	0.0038	8,229,058	7,689,247	47,469,856	49,676,615	2,429	0.0041	599,842	443,899
202305	25,884,994	33,217,170	29,714	0.0040	7,413,051	7,821,055	31,400,311	39,435,084	(34)	0.0044	7,856	303,849
202306	22,875,310	24,380,152	20,089	0.0041	4,960,148	6,186,600	32,102,935	31,751,623	1,215	0.0043	281,990	144,923
202307	9,303,978	16,089,644	16,889	0.0041	4,137,888	4,549,018	15,784,245	23,943,590	2,676	0.0042	640,432	461,211
202308	3,537,810	6,420,894	13,425	0.0043	3,153,933	3,645,910	11,783,423	13,783,834	909	0.0045	200,702	420,567
202309	10,275,759	6,906,784	(1,909)	0.0043	447,266	1,800,599	17,142,265	14,462,844	(2,257)	0.0049	463,608	332,155
202310	19,016,412	14,646,085	9,072	0.0043	2,130,880	1,289,073	21,512,983	19,327,624	(45)	0.0046	9,741	236,674
202311	17,622,668	18,319,540	4,371	0.0043	1,022,339	1,576,609	21,022,274	21,267,629	(2,005)	0.0047	425,047	217,394
202312	19,245,639	18,434,153	9,281	0.0043	2,166,656	1,594,498	23,108,979	22,065,627	(1,648)	0.0048	342,442	383,744
202401	22,723,861	20,984,750	7,772	0.0043	1,816,497	1,991,577	21,726,431	22,417,705	(474)	0.0047	101,786	222,114
202402	5,787,224	14,255,543	8,985	0.0043	2,101,796	1,959,147	9,032,136	15,379,284	485	0.0045	107,096	104,441
202403	8,513,960	7,150,592	6,821	0.0043	1,592,989	1,847,393	8,307,720	8,669,928	(154)	0.0047	33,032	70,064
202404	5,281,717	6,897,838	5,516	0.0043	1,288,230	1,440,610	9,022,996	8,665,358	(105)	0.0044	23,721	28,377

Note: To compute the calculated interest-bearing balance, interest expense was changed to an absolute value.

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	05/23/2024
CASE NO.:	UE-240006 & UG-240007	WITNESS:	Kaylene Schultz/Tia Benjamin
REQUESTER:	Public Counsel	RESPONDER:	Liz Andrews
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	PC – 296	TELEPHONE:	(509) 495-8601
		EMAIL:	liz.andrews@avistacorp.com

SUBJECT: Labor

REQUEST:

Re: Direct Testimony of Kaylene J. Schultz, Exh. KJS-1T at 73:11–13.

Please provide the updated December 31, 2023, plant additions and update adjustments.

RESPONSE:

Please see Avista's response to Staff-DR-098. Avista is in the process of completing the updated adjustments (3.15-3.17,4.01-5.07 PF & Provisional Capital Additions) reflecting actual plant additions through December 31, 2023, and will provide this update to all parties within Staff-DR-098 Supplemental 1 on or before May 31, 2024, as soon as complete.

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	05/23/2024
CASE NO.:	UE-240006 & UG-240007	WITNESS:	Elizabeth Andrews
REQUESTER:	Public Counsel	RESPONDER:	Liz Andrews
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	PC – 297	TELEPHONE:	(509) 495-8601
		EMAIL:	liz.andrews@avistacorp.com

SUBJECT: Labor
REQUEST:

Direct Testimony of Elizabeth M. Andrews, Exh. EMA-1T at 13 Table No. 2.

Please provide the O&M annual amounts for both electric and natural gas net of the expenses adjusted separately in this rate case.

RESPONSE:

Table No. 2 in the direct testimony of Ms. Andrews (Exh. EMA-1T, pg. 13) provides the net electric and natural gas total O&M for the periods 2018 – 2022.

Electric and natural gas PF Adjustments 3.14 and 5.06 starts with total electric and natural gas O&M expense as of 12ME 06.2023 (historical test period) and removes all test period actual O&M expenses which are otherwise restated or pro formed elsewhere in the Company’s filing, minimizing the remaining actual test period O&M expenses to only those costs not otherwise adjusted. This subset of O&M expenses (approximately 11.7% electric and 6.9% natural gas of remaining O&M expenses) are then escalated by the average growth in total O&M expense from 2018-2022.

The Company has not performed this individual annual analysis to tease out the subset of O&M for the periods 2018 – 2022, as the last and only analysis performed by the Company utilizing this method was for the 2022 WA GRC test period utilizing 12ME September 30, 2021. Annual individual pro forma adjustment data has not been prepared for each period 2018-2022, and would be time-consuming to do so.

However, to reflect a more current historical average, the Company is providing the total O&M information as of 12.2023 (per the Company’s normalized Commission Basis Reports (CBRs) filed in April 2024), which would update Table No. 2 of (Exh. EMA-1T, pg 13) as follows:

UPDATED - Table No. 2 Exh. EMA-1T							
	2018	2019	2020	2021	2022	2023	Average
Electric	\$ 146,848	\$ 155,757	\$ 162,760	\$ 169,899	\$ 187,348	\$ 182,876	
		6.07%	4.50%	4.39%	10.27%	-2.39%	4.57%
Natural Gas	2018	2019	2020	2021	2022*	2023	4-Yr Avg
	\$ 37,298	\$ 39,437	\$ 42,735	\$ 40,856	\$ 43,529	\$ 45,777	
		5.73%	8.36%	-4.40%	6.54%	5.16%	4.28%
	*2022 correction						

See PC-DR-297 Attachment B (electric 2018-2023) and PC-DR-297 Attachment C (natural gas 2018-2023) for this updated information.

Using this updated information – actual total O&M for the period 12ME 12.31.2023, and restating and pro forma information available with this case, the Company has updated the PF Misc. O&M workpapers provided in this case to reflect actual total O&M as of 12.31.2023, removing 12.2023 actual O&M expenses which are otherwise restated or pro formed in the Company’s filing, minimizing the remaining actual O&M expenses as of 12.31.2023 to only those costs not otherwise adjusted. See PC-DR-297 Attachment A for this detail. As can be seen from PC-DR-297 Attachment A, tab “Electric,” and the table below – this results in the subset of O&M as of 12.2023 totals \$62.214 million (13.0% of total 12.2023 O&M) versus the subset O&M as of 06.2023 of \$56.312 million – an incremental actual O&M increase of \$5.9 million. Escalating the actual O&M expense to reflect the revised average expected increase in O&M of 4.57% per Table No. 2 above (reduced from the as-filed average of 6.3%), results in incremental escalated amounts of \$2.84 million annually in 2024 and 2025, for a total increase from 06.2023 test period results of \$11.583 million. When comparing this to the As-filed adjustment (\$8.876 million), this results in an incremental increase in expense of \$2.7 million, or \$2.8 million revenue requirement.

As can be seen from PC-DR-297 Attachment A, tab “Natural Gas,” and the table below – this results in the subset of O&M as of 12.2023 totals \$13.818 million (6.6% of total 12.2023 O&M) versus the subset O&M as of 06.2023 of \$14.286 million – an incremental actual O&M reduction of \$0.5 million. Escalating the actual O&M expense to reflect the revised average expected increase in O&M of 4.28% per Table No. 2 above (reduced from the as-filed average of 4.57%), results in incremental escalated amounts of \$0.592 million annually in 2024 and 2025, for a total increase from 06.2023 test period results of \$716,000. When comparing this to the As-filed adjustment (\$1.634 million), this results in an decrease in expense of \$918,000, or \$964,000 revenue requirement.

Rate Year 1 (2025)	(000s)	Electric	Natural Gas
O&M Subset as of 12.31.2023		\$ 62,214	\$ 13,818
O&M Subset as of 06.30.2023		\$ 56,312	\$ 14,286
Incremental O&M Subset 12.2023 vs 06.2023		\$ 5,902	\$ (468)
Growth %		4.57%	4.28%
2023 Actual increase/(decrease) 06.2023 vs 12.2023		\$ 5,902	\$ (468)
2024		\$ 2,841	\$ 592
2025		\$ 2,841	\$ 592
Total 2025 O&M Increase		\$ 11,583	\$ 716
As-Filed		\$ 8,876	1634
Incremental change in Expense from As-Filed		\$ 2,707	\$ (918)
Incremental Revenue Req. Change from AS-Filed		\$ 2,842	\$ (964)
Rate Year 2 (2026)		\$ 2,841	\$ 592
As-Filed		\$ 3,550	\$ 653
Incremental change in Expense from As-Filed		\$ (709)	\$ (61)
Incremental Revenue Req. Change from AS-Filed		\$ (745)	\$ (64)

Using this same expected annual increase in 2026 for electric (\$2.841 million) and natural gas (\$592,000), results in a reduction to as-filed expenses in RY2 of \$709,000 for electric and \$61,000 for natural gas. This results in an overall reduction in RY2 revenue requirement from that as-filed of \$745,000 electric and \$64,000 natural gas.