

**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-18

Public Counsel Summary of Adjustments to Miscellaneous Expense for RY1 and RY2

July 29, 2022

Avista Corporation
U-220053 and U-220054

Exhibit SC-18**Public Counsel Miscellaneous O&M Expense Adjustments**

Line #			Washington	
			RY1	RY2
1	Avista Calculation			
2	Electric		\$ 9,772,750	\$ 4,342,444
3	Gas		2,249,478	999,768
4				
5	Public Counsel Calculation			
6	Electric		4,498,183	1,519,960
7	Gas		1,001,851	338,531
8				
9	PC O&M Reduction from Avista			
10	Electric		(5,274,567)	(2,822,484)
11	Gas		(1,247,627)	(661,237)
12				
13	Operating Income Adjustment			
14	Electric	21% Tax Rate	(4,166,908)	(2,229,762)
15	Gas	21% Tax Rate	(985,625)	(522,377)
16				
17	Revenue Requirement Adjustment			
18	Electric	0.7555294	\$ (5,515,216)	\$ (2,951,258)
19	Gas	0.7555294	\$ (1,304,549)	\$ (691,406)

Source: Exhibits SC-16 and SC-17.