

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND)	DOCKETS UE-160228 and
TRANSPORTATION COMMISSION)	UG-160229 (<i>Consolidated</i>)
)	
Complainant,)	
)	
v.)	
)	
AVISTA CORPORATION d/b/a)	
AVISTA UTILITIES)	
)	
Respondent.)	

EXHIBIT NO. BGM-14

**UPDATED NATURAL GAS TRADITIONAL REVENUE REQUIREMENT
CALCULATIONS**

September 19, 2016

<u>Line</u>	<u>Adj. No.</u>	<u>Description</u>	<u>Net Oper. Income</u>	<u>Rate Base</u>	<u>Rev. Req. Deficiency / (Sufficiency)</u>
1	1.00	Book Results (Year Ending September 30, 2015)	14,549	259,389	6,866
<i>Restating Adjustments:</i>					
2	1.01	Deferred FIT Rate Base	0	50	5
3	1.02	Deferred Debits and Credits	(1)	-	1
4	1.03	Working Capital	28	2,828	285
5	2.01	Eliminate B & O Taxes	(9)	-	15
6	2.02	Restate Property Tax	228	-	(368)
7	2.03	Uncollectible Expense	203	-	(328)
8	2.04	Regulatory Expense	8	-	(13)
9	2.05	Injuries and Damages	(150)	-	242
10	2.06	FIT / DFIT Expense	223	-	(360)
11	2.07	Office Space Charges to Subs	6	-	(9)
12	2.08	Restate Excise Taxes	3	-	(5)
13	2.09	Net Gains/Losses	4	-	(6)
14	2.10	Weather Normalization / Gas Cost Adjust	1,154	-	(1,862)
15	2.11	Eliminate Adder Schedules	-	-	-
16	2.12	Misc Restating Adjustments	207	-	(333)
17	2.13	Restate Debt Interest	157	-	(253)
18	2.14	Restating Incentive Adjustment	(87)	-	140
19	2.15	Project Compass Deferral	978	-	(1,578)
20		Restated Results	17,502	262,267	2,440
<i>Pro Forma Adjustments</i>					
21	3.00	Pro Forma Labor Non-Exec	(256)	-	413
22	3.01	Pro Forma Labor Exec	8	-	(14)
23	3.02	Pro Forma Employee Benefits	(224)	-	361
24	3.03	Pro Forma Pipeline Safety Labor	-	-	-
25	3.04	Pro Forma Property Tax	(150)	-	241
26	3.05	Pro Forma Revenue Normalization	8,002	-	(12,907)
27	3.06	Pro Forma Atmospheric Testing	(153)	-	247
28	3.07	Pro Forma Regulatory Amortization	(1,680)	-	2,709
29	3.08	Pro Forma Capital Add Dec 2015 AMA	(305)	9,640	1,619
30	3.09	Pro Forma 2016 Limited Capital Adds	28	7,488	831
31	3.10	Pro Forma O&M Offsets	22	-	(36)
32		Pro Forma Results (Traditional Rev. Req.)	22,795	279,395	(4,094)