

1 conforming certain calculations to be consistent with those of Public Counsel and Staff,  
 2 my updated analysis also presents the recommendation using the Company's adjustment  
 3 numbering. Table 1-CA, below, details the updated calculations, representing a \$~~24.80~~<sup>6</sup>  
 4 million reduction to the Company's current revenues. A description of each of the  
 5 changes that I have made to these revenue requirement calculations follows my response  
 6 to Staff's proposed attrition adjustment.

**TABLE 1-CA**  
Cross-Answering Revenue Requirement Recommendation  
 (\$000)

<b>Revenue Deficiency per Revised Staff DR 131, Attach B:</b>				<b>\$10,037</b>
<u>Adj. No.</u>	<u>Description</u>	<u>Company Pro Forma</u>	<u>ICNU Pro Forma</u>	<u>Adjustment</u>
4.02	Reject 2016 AMA Capital*	2,676	-	(2,676)
4.04	Reject O&M Offsets*	(205)	-	205
4.05	Reject Attrition Recon.*	(1,363)	-	1,363
3.11/3.12U	CY 2014 AMA Rate Base*	2,309	2,440	130
4.01	2015 Capital Additions*	27,639	8,010	(19,629)
3.06	Property Tax	3,335	1,182	(2,153)
4.03	AMI Meter Retirement	4,202	-	(4,202)
3.10	Colstrip & CS2 Maint.	5,191	2,705	(2,486)
3.03	Executive Compensation	231	(270)	(500)
ICNU-1	Corporate Jet	-	(806)	(806)
3.02	Pro Forma Labor	4,037	-	(4,037)
3.04	Pro Forma Benefits	3,415	3,415	-
			<b>Total:</b>	<b>(34,792)</b>
<b>Revenue Deficiency (Sufficiency):</b>				<b><u>(24,755)</u></b>

\* These adjustments were previously addressed collectively as adjustments (a) and (b) in Response Testimony.

1 implemented the known and measurable standard for ratemaking. Thus, I disagree that  
2 the reliance on trends satisfies the known and measurable standard.

3 **I. REVENUE REQUIREMENT**

4 **Q. PLEASE PROVIDE A SUMMARY OF THE CHANGES TO YOUR REVENUE**  
5 **REQUIREMENT RECOMMENDATION IN YOUR CROSS-ANSWERING**  
6 **TESTIMONY.**

7 A. As detailed in Table 1-CA above, I have made several updates to my revenue  
8 requirement calculations in response to the positions of other parties in this proceeding. I  
9 have also made a few minor updates and corrections to calculations that were presented  
10 in my initial testimony. Collectively, I have reduced my revenue requirement  
11 recommendation from a \$17.4 million to a \$~~24.80.6~~ million reduction to the Company's  
12 current revenues. Detailed revenue requirement calculations can be found in  
13 Exh. No.\_\_(BGM-6), which supersedes Exh. No.\_\_(BGM-3) included in my Response  
14 Testimony.

15 **Q. HAVE YOU RESPONDED TO ALL OF THE ADJUSTMENTS PRESENTED BY**  
16 **OTHER PARTIES?**

17 A. No. To the extent that my Cross-Answering Testimony does not respond to a particular  
18 issue raised by another party, that should not be construed as my rejection or acceptance  
19 of that party's recommendation.

20 **Q. HAVE YOU UPDATED THE STARTING POINT FOR YOUR**  
21 **RECOMMENDATION?**

22 A. Yes. I have updated my recommendation to be based on the Company's revised response  
23 to Staff Data Request ("DR") 131 Attachment B, which was issued on June 18, 2015.