

**BEFORE THE WASHINGTON  
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,  
COMPLAINANT

V.

AVISTA CORPORATION, d/b/a AVISTA UTILITIES,  
RESPONDENT

---

DOCKETS UE-150204 and UG-150205 (*Consolidated*)

DONN M. RAMAS ON BEHALF OF PUBLIC COUNSEL

**EXHIBIT DMR-30**

Calculation of Natural Gas Refund with Earnings Sharing Offset

September 13, 2019

Line	Description	2016	2017	2018
1	Annual Net Revenue Requirement Caused by Escalation of Rate Base Incorporated in Attrition Study	3,855	3,855	3,360
2	Annual Earnings to Share, per Company Reports	5,855	5,200	TBD
3	Remove Revenue Requirement Caused by Escalation of Rate Base (L.1)	(3,855)	(3,855)	
4	Revised Annual Earnings to Share	1,999	1,344	
5	50% Share of Revised Earnings-Sharing (L. 4 x 50%)	1,000	672	
6	Actual Amount Refunded to Customers (L.2 x 50%)	2,927	2,600	
7	50% Share of Revised Earnings-Sharing (-L.5)	(1,000)	(672)	
8	Net Refund Already Paid to Offset Ordered Refund (L.6 + L.7)	1,928	1,928	
<b>Calculation of Net Amount Due to Customers</b>				
9	Revenue Requirement Caused by Escalation of Rate Base (L.1)	3,855	3,855	3,360
10	50% Share of Revised Earnings-Sharing (L.5)	1,000	672	
11	Total Amount Owed to Customers (L.9 + L.10)	4,855	4,528	
12	Actual Amount Refunded to Customers (L.6)	2,927	2,600	
13	Net Amount Still Owed to Customers (L.11 - L.12)	1,928	1,928	3,360
14	Rate Effective Period (1/11/16 - 4/30/18)	97.26%	100%	32.88%
15	Refund for Period	1,875	1,928	1,105
16	Refund for 2016 through 2018 (Assuming no 2018 Earning Sharing)		4,907	

Source:

Line 1: See Exhibit DMR-29

Lines 2 and 6, 2016 amounts: Avista Exh. EMA-9T, page 20, Table 6.

Lines 2 and 6, 2017 amounts: Natural Gas Decoupling Rate Adjustment filed October 10, 2018, Attachment A, p.6.