

**BEFORE THE WASHINGTON  
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

COMPLAINANT

V.

AVISTA CORPORATION, d/b/a AVISTA UTILITIES,

RESPONDENT

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

DONN M. RAMAS ON BEHALF OF PUBLIC COUNSEL

**EXHIBIT DMR-34**

Calculation of Refund Using Company Methodology -  
Natural Gas Operations

September 13, 2019

AVISTA CORPORATION  
 Calculation of Refund Using Company Methodology  
 - Natural Gas Operations  
 (000s of Dollars)

	<u>2016</u>	<u>2017</u>	<u>2018</u>
1 Net Revenue Requirement of Attrition Rate Above Pro Forma Rate Base	3,416	3,416	2,976
2 Annual Earnings to Share, per Company	5,855	5,200	TBD
3 Remove Attrition vs Pro Forma Revenue Requirement (L.1)	<u>(3,416)</u>	<u>(3,416)</u>	
4 Revised Annual Earnings to Share	2,439	1,784	
5 50% Share of Revised Earnings-Sharing (L. 4 x 50%)	1,219	892	
6 Actual Amount Refunded to Customers (L.2 x 50%)	2,927	2,600	
7 50% Share of Revised Earnings-Sharing (-L.5)	<u>(1,219)</u>	<u>(892)</u>	
8 Net Refund Already Paid to Offset Ordered Refund (L.6 + L.7)	1,708	1,708	

**Calculation of Net Amount Due to Customers**

9 Revenue Requirement of Attrition Above Pro Forma Rate Base (L.1)	3,416	3,416	2,976
10 50% Share of Revised Earnings-Sharing (L.5)	<u>1,219</u>	<u>892</u>	
11 Total Amount Owed to Customers (L.9 + L.10)	4,635	4,308	
12 Actual Amount Refunded to Customers (L.6)	<u>2,927</u>	<u>2,600</u>	
13 Net Amount Still Owed to Customers (L.11 - L.12)	<u>1,708</u>	<u>1,708</u>	<u>2,976</u>
14 Rate Effective Period (1/11/16 - 4/30/18)	<u>97.26%</u>	<u>100%</u>	<u>32.88%</u>
15 Refund for Period	<u>1,661</u>	<u>1,708</u>	<u>978</u>
16 Refund for Rate Effective Period (Assuming no 2018 Earning Sharing)		<u><u>4,348</u></u>	

Source/Notes:

Line 1: Avista Exh. EMA-9T, Table No. 5. 2018 amount based on Company calculation revised for 21% FIT rate.  
 2016 column: Avista Exhibit No. EMA-9T, Table Nos. 5 - 8, with rate effective period extended through 12/31/16.  
 2017 column, lines 2 and 6: Natural Gas Decoupling Rate Adjustment filed October 10, 2018, Attachment A, p.6.