

**Exh. KMH-10
Dockets UE-240006/UG-240007
Witness: Kristen M. Hillstead**

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

AVISTA CORPORATION,

Respondent.

**DOCKETS UE-240006 & UG-240007
(Consolidated)**

EXHIBIT TO

TESTIMONY OF

KRISTEN M. HILLSTEAD

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Staff's Conversion Factor Calculation (Natural Gas)

July 3, 2024

**STAFF'S
 REVENUE CONVERSION FACTOR
 WASHINGTON NATURAL GAS
 TWELVE MONTHS ENDED JUNE 30, 2023**

Line No.	Description	Factor	12.2024 Rev and Related Exp
1	Revenues	1.000000	\$11,297
	Expense:		
2	Uncollectibles	0.004951	56
3	Commission Fees	0.004000	45
4	Washington Excise Tax	0.038329	433
6	Total Expense	<u>0.047280</u>	<u>534</u>
7	Net Operating Income Before FIT	0.952720	10,763
8	Federal Income Tax @ 21%	<u>0.200071</u>	<u>2,260</u>
9	REVENUE CONVERSION FACTOR	<u><u>0.752649</u></u>	<u><u>\$8,503</u></u>
			11,297
			0