

Exhibit No. ____ (BAE-2)
Dockets UE-140188/UG-140189
Witness: Betty A. Erdahl

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

AVISTA CORPORATION,

Respondent.

**DOCKETS UE-140188 and
UG-140189
(Consolidated)**

**EXHIBIT TO
TESTIMONY OF**

BETTY A. ERDAHL

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Combined Working Capital Summary

July 22, 2014

Avista Corp
Combined Working Capital Summary
For the Twelve Month Period Ended December 31, 2013 AMA

Line No.	Description		12-31-2013 AMA
1	Total Average Invested Capital	Exhibit No. (BAE-4), Line 9	2,631,107,468
2			
3	Total Average Operating Investment	Exhibit No. (BAE-4), Line 28	2,313,376,632
4			
5	Total Average Investments	Exhibit No. (BAE-4), Line 53	2,554,993,685
6			
7	Total Investor Supplied Capital	Exhibit No. (BAE-5) at 4:221 / Line 5 subtracted from Line 1	76,113,783
8			
9	I - ALLOCATION OF WORKING CAPITAL - OPERATING & NON-OPERATING		
10			
11			
12	Investor Supplied Working Capital Ratio	Exhibit No. (BAE-4), Line 69	3.155%
13			
14	Total Operating Working Capital	Line 3 multiplied by Line 12	72,985,355
15			
16	Total Non-Operating Working Capital	Line 14 subtracted from Line 7	3,128,428
17			
18	II - ALLOCATION OF OPERATING WORKING CAPITAL - WA ELECTRIC & WA GAS		
19			
20			
21	Total Operating Working Capital - WA ELECTRIC	Line 14 multiplied by Allocation Factor in BAE_3, at Column F	33,264,334
22			
23	Total Operating Working Capital - WA GAS	Line 14 multiplied by Allocation Factor in BAE_3, at Column G	10,550,154