

Exhibit No. JH-7
Dockets UE-160228/UG-160229
Witness: Joanna Huang

BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION d/b/a
AVISTA UTILITIES,

Respondent.

DOCKETS UE-160228 and
UG-160229 (*Consolidated*)

EXHIBIT TO
TESTIMONY OF

JOANNA HUANG

STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

Restate Property Tax (Adjustments 2.02 Electric, 2.02 Gas)

August 17, 2016

Line No.	DESCRIPTION	Restate Property Tax E-RPT
	Adjustment Number	2.02
	Workpaper Reference	E-RPT
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	(454)
12	Total Production & Transmission	(454)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Regulatory Amortization	-
16	Taxes	121
17	Total Distribution	121
18	Customer Accounting	-
19	Customer Service & Information	-
20	Sales Expenses	-
Administrative & General		
21	Operating Expenses	-
22	Depreciation/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	(333)
26	OPERATING INCOME BEFORE FIT	333
FEDERAL INCOME TAX		
27	Current Accrual	117
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$216
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Property Tax
	Adjustment Number	2.02
	Workpaper Reference	G-RPT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	(26)
12	Total Underground Storage	(26)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(325)
16	Total Distribution	(325)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(351)
26	OPERATING INCOME BEFORE FIT	351
	FEDERAL INCOME TAX	
27	Current Accrual	123
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 228
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	06/08/2016
CASE NO:	UE-160228 & UG-160229	WITNESS:	Jennifer Smith
REQUESTER:	UTC Staff - Huang	RESPONDER:	Ryan Finesilver
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	Staff - 095	TELEPHONE:	(509) 495-4873
		EMAIL:	ryan.finesilver@avistacorp.com

REQUEST:

Please update the restating property tax adjustment using actual tax rate for Column X, in worksheet "2015 2016 - #3 on Jan 7 2016", under Excel file "CB - HPA-1", in Ms. Jennifer Smith's workpaper.

RESPONSE:

Please see Staff_DR_095 Attachment A and B. The impact of restating the Property Tax adjustment reduces Washington restated property tax expense for 2015 by approximately \$767,000 electric and \$163,000 Natural Gas. See Avista's response to Staff_DR_096 for impact on the revised Pro Forma Property Tax Adjustment (3.06).

