

**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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DOCKET NOS. UE-200900 and UG-200901 (*Consolidated*)

**ANDREA C. CRANE**

**ON BEHALF OF THE  
WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL  
PUBLIC COUNSEL UNIT**

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**EXHIBIT ACC-6**

Calculation of Recommended General Revenue Requirement — Washington Gas  
Operations

**April 21, 2021**

**AVISTA UTILITIES**  
**CALCULATION OF RECOMMENDED GENERAL REVENUE REQUIREMENT**  
**WASHINGTON NATURAL GAS**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

Line No.	Description	Recommended Base Rate Change		Overall Bill Impact
		10/1/2021 (000's of Dollars)	Tariff Schedule 176	
1	Pro Forma Rate Base	\$ 416,198		
2	Proposed Rate of Return	6.92%		
3	Net Operating Income Requirement	\$28,809		
4	Pro Forma Net Operating Income	\$ 25,782		
5	Net Operating Income Deficiency	\$3,027		
6	Conversion Factor	0.755463		
7	Revenue Requirement	<b>\$4,007</b>	\$ (4,007)	\$ -
8	Total Base Distribution Revenues*	\$ 105,173		
9	Percentage Base Distribution Revenue Increase	<b>3.81%</b>	-3.81%	<b>0.0%</b>
10	Total Present Billed Revenue	\$ 161,345		
11	Percentage Billed Revenue Increase	<b>2.48%</b>	-2.48%	<b>0.0%</b>

\* Line 8 "Total General Business Revenues" includes special contract transportation revenues.

<b>AVISTA UTILITIES RECOMMENDED COST OF CAPITAL WASHINGTON NATURAL GAS</b>			
<b>Recommended Capital Structure</b>			
<b>Component</b>	<b>Capital Structure</b>	<b>Cost</b>	<b>Weighted Cost</b>
Debt	51.5%	<b>4.97%</b>	2.56%
Common	48.5%	<b>9.00%</b>	4.37%
Total	<u>100.00%</u>		<u>6.92%</u>