

**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-3r**

Calculation of Recommended General Revenue Requirement — Washington Electric  
Operations

**April 21, 2021**

**REVISED  
MAY 24, 2021**

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

Line No.	Description	Recommended Base Rate Change 10/1/2021 (000's of Dollars)	Tariff Schedule 76	Overall Bill Impact
1	Pro Forma Rate Base	\$ 1,741,807		
2	Proposed Rate of Return	6.92%		
3	Net Operating Income Requirement	\$120,567		
4	Pro Forma Net Operating Income	114,147		
5	Net Operating Income Deficiency	\$6,420		
6	Conversion Factor	0.755294		
7	Revenue Requirement	<b>\$8,500</b>	\$ (8,500)	\$ -
8	Total General Business Revenues	\$531,722		
9	Percentage Revenue Increase	<b>1.60%</b>	<b>-1.60%</b>	<b>0.0%</b>
10	Total <u>Billed</u> General Business Revenues	\$530,123		
11	Percentage Revenue Increase	<b>1.60%</b>	<b>-1.68%</b>	<b>0.0%</b>

<b>AVISTA UTILITIES RECOMMENDED COST OF CAPITAL WASHINGTON ELECTRIC</b>			
<b>Recommended Capital Structure</b>			
<b>Component</b>	<b>Capital Structure</b>	<b>Cost</b>	<b>Weighted Cost</b>
Debt	51.5000%	<b>4.97%</b>	2.56%
Common	48.5000%	<b>9.00%</b>	4.37%
Total	<u>100.0000%</u>		<u>6.92%</u>