

**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-8r2**

Summary of Recommended Washington Gas Revenue Requirement Adjustments

**April 21, 2021**

**SECOND REVISED  
JULY 15, 2021**

**SUMMARY OF RECOMMENDED GAS ADJUSTMENTS**

<u>Adjustments Due to Cost of Capital/Capital Structure:</u>	<u>Recommended</u>	<u>Company</u>	<u>Difference</u>
1.00 Results of Operation	\$4,798	\$7,528	(\$2,730)
1.01 Deferred FIT	(84)	(91)	7
1.03 Working Capital	(97)	(105)	8
1.04 Remove AMI Rate Base	(1,555)	(1,683)	128
2.14 Restate Debt Interest	206	294	(88)
2.15 Restate AMA Rate Base to EOP	802	890	(88)
3.11 2020 Customer At Center	868	889	(21)
3.12 2020 Large and Distinct	736	787	(51)
3.13 2020 Programmatic	711	757	(46)
3.14 2020 Mandatory & Compliance	1,094	1,167	(73)
3.15 2020 Short Lived	833	854	(21)
3.17 LEAP Deferral Amortization	1,286	1,259	27
3.18G Restate 2019 ADIT	(1,287)	(1,393)	106
<b><u>Other Revenue Requirement Adjustments:</u></b>			
2.13 Restating Incentives	(388)	229	(617)
3.04 Labor - Non-Executive Expense	550	1,022	(472)
3.07 Insurance Expense	227	292	(65)
3.08 IS/IT Expense	348	653	(305)
3.16 AMI Capital	4,141	6,579	(2,438)
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Total Adjustments			(\$6,739)
Company Claim			<hr/> 10,714
Recommended Base Revenue Increase			<u><u>\$3,975</u></u>