BEFORE THE WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION D/B/A/ AVISTA UTILITIES

Respondent.

DOCKETS UE-220053, UG-220054, and UE-210854 (Consolidated)

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

EXHIBIT SC-26

Public Counsel Calculation of Adjustments to Capital Additions for Gas Non-Revenue Program

July 29, 2022

1. SC-26 1 of 1

Exhibit SC-26

Avista Corporation

Docket Nos. UE-220053 & UG-220054

Gas Non-Revenue Program

| | (a) | (b) | | | | (c) (d) | | (e) (f) | | | |
|--------|------------------------------|-----|-----------|-------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|-----------|
| | | | | 2021 | | 2022 | | 2023 | | 2024 | |
| | | 2 | 2018-2020 | Inflation | | Inflation | | Inflation | | Inflation | |
| Line # | | | Average 1 | Rate ² | Amount |
| | Capital Additions | | | | | , | | | | | |
| 1 | Gas Non-Revenue Program: | | | | | | | | | | |
| 2 | Public Counsel Calculation | \$ | 3,499,000 | 4.20% \$ | 3,645,958 | 3.70% \$ | 3,780,858 | 2.40% \$ | 3,871,599 | 2.30% \$ | 3,960,646 |
| 3 | | | | | | | | | | | |
| 4 | Avista Forecast ¹ | | | | | | 4,250,000 | | 4,250,000 | | 4,250,000 |
| 5 | | | | | | | | | | | |
| 6 | WA Gas Adjustment | | | | | \$ | (469,142) | \$ | (378,401) | \$ | (289,354) |

Source: (1) Exhibit SC-25 (PC DR 204 Attachment A.

(2) Exhibit SC-9.