

Exhibit No. ___ C (AMCL-2C)
Docket UE-090134/UG-090135
and UG-060518 (consolidated)
Witness: Ann M. C. LaRue
REDACTED VERSION

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND)
TRANSPORTATION COMMISSION,)

DOCKETS UE-090134)
and UG-090135)
(consolidated)

Complainant,)

v.)

AVISTA CORPORATION, d/b/a)
AVISTA UTILITIES,)

Respondent.)
.....)

In the Matter of the Petition of)

DOCKET UG-060518)
(consolidated)

AVISTA CORPORATION, d/b/a)
AVISTA UTILITIES,)

For an Order Authorizing)
Implementation of a Natural Gas)
Decoupling Mechanism and to Record)
Accounting Entries Associated With)
the Mechanism.)
.....)

EXHIBIT TO TESTIMONY OF

ANN M. C. LARUE

STAFF OF WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

Non-Executive Labor

August 17, 2009

Non-Executive Labor

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Electric PF3

		<u>Company</u>		<u>Staff</u>	<u>Difference</u>
		<u>As Originally Filed</u>	<u>As Corrected in DR 96C</u>		
	Production				
	Transmission				
	Total Production & Transmission	\$1,031,398	\$1,028,524	\$599,053	\$429,471
	Distribution				
	Customer Accounts				
	Customer Service & Info				
	Sales & Marketing				
	Admin & General				
	Total Washington Expense	\$2,986,598 ¹	\$2,988,482	\$1,737,749	\$1,250,733
	Income Tax	35%		\$608,212	
	Decrease to NOI after Income Taxes			<u>\$1,129,537</u>	

Gas PF1

		<u>Company</u>		<u>Staff</u>	<u>Difference</u>
		<u>As Originally Filed</u>	<u>As Corrected in DR 96C</u>		
	Production				
	Underground Storage				
	Distribution				
	Customer Accounts				
	Customer Service & Info				
	Sales & Marketing				
	Admin & General				
	Total Washington Expense	\$786,340 ²	\$786,764	\$457,254	\$329,510
	Income Tax	35%		\$160,039	
	Decrease to NOI after Income Taxes			<u>\$297,215</u>	

¹ Workpaper for Elizabeth Andrews, PF3₂

² Workpaper for Elizabeth Andrews, PF1₂