

Exhibit No. ___ C (AMCL-3C)
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,)

Complainant,)

v.)

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

Respondent.)
.....)

In the Matter of the Petition of)

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.)
.....)

DOCKETS UE-090134
and UG-090135
(consolidated)

DOCKET UG-060518
(consolidated)

EXHIBIT TO TESTIMONY OF

ANN M. C. LARUE

STAFF OF WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

Executive Labor

August 17, 2009

Executive Labor

| Line No. | | Company | | Staff | Difference |
|----------|------------------------------------|------------------------|------------------------|------------|------------|
| | | As Originally Filed | As Corrected in DR 96C | | |
| 1 | | | | | |
| 2 | Electric PF4 | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | Production | | | | |
| 7 | Transmission | | | | |
| 8 | Total Production & Transmission | \$9,347 | (\$24,871) | (\$28,318) | \$3,447 |
| 9 | | | | | |
| 10 | Distribution | | | | |
| 11 | Customer Accounts | | | | |
| 12 | Customer Service & Info | | | | |
| 13 | Sales & Marketing | | | | |
| 14 | Admin & General | | | | |
| 15 | Total Washington Expense | \$239,543 ¹ | \$204,396 | \$151,188 | \$53,208 |
| 16 | | | | | |
| 17 | Income Tax | 35% | | \$52,916 | |
| 18 | | | | | |
| 19 | Decrease to NOI after Income Taxes | | | \$98,272 | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | Gas PF2 | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | Production | | | | |
| 28 | Underground Storage | | | | |
| 29 | Distribution | | | | |
| 30 | Customer Accounts | | | | |
| 31 | Customer Service & Info | | | | |
| 32 | Sales & Marketing | | | | |
| 33 | Admin & General | | | | |
| 34 | Total Washington Expense | \$66,540 ² | \$55,678 | \$40,858 | \$14,820 |
| 35 | | | | | |
| 36 | Income Tax | 35% | | \$14,300 | |
| 37 | | | | | |
| 38 | Decrease to NOI after Income Taxes | | | \$26,558 | |

¹ Workpaper for Elizabeth Andrews, PF3₂

² Workpaper for Elizabeth Andrews, PF1₂