

Exhibit No. ____ (AMCL-4)
Docket UE-090134/UG-090135
and UG-060518 (consolidated)
Witness: Ann M. C. LaRue

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**

Mercury Emission O&M PF14

August 17, 2009

Mercury Emission O&M PF14

<u>Line No.</u>		Total System	Washington	Idaho
1				
2				
3				
4	Allocation Factor	100.00% ¹	64.59%	35.41%
5				
6	Mercury Emissions O&M Expense	\$1,500,000 ^{2,3}	<u>\$968,850</u>	<u>\$531,150</u>
7	Net Income Before Taxes		<u>\$968,850</u>	<u>\$531,150</u>
8	Idaho State Income Taxes	1.22%		6,489
9	Adjustment		<u>\$968,850</u>	<u>\$524,661</u>
10				
11	Income Tax	35%	<u>339,098</u>	<u>183,632</u>
12				
13	Adjustment after Income Taxes		<u><u>\$629,753</u></u>	<u><u>\$341,030</u></u>

¹ Allocation based on Production / Transmission Ratio

² Adjusted annual cost

³ PC Data Request Number 428