

Exhibit No. ____ (AMCL-5)
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,)

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

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.)
.....)

DOCKET UG-060518)
(consolidated)

EXHIBIT TO TESTIMONY OF

ANN M. C. LARUE

**STAFF OF WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Insurance Expense

August 17, 2009

Insurance Expense

<u>Line No.</u>		Total System	Adjustment	Allocator
1				
2				
3				
4	Test Period Insurance Expense	4,063,452		
5				
6	Staff Proposed Insurance Expense	<u>3,763,174</u> ¹		
7				
8	Total Adjustment		(300,278)	
9				
10	Income Tax	35%	<u>(105,097)</u>	
11				
12	Adjustment After Income Taxes		<u><u>(195,181)</u></u>	
13				
14				
15				
16	Electric PF18			
17				
18	Washington	1,762,814	(140,662)	Note 4 & 7 ²
19	Idaho	945,166	(75,418)	Note 4 & 7 ²
20	Total	<u>2,707,980</u>	<u>(216,080)</u>	
21				
22	Income Tax	35%	<u>947,793</u>	<u>(75,628)</u>
23				
24	Adjustment After Income Taxes	<u>1,760,187</u>	<u>(140,452)</u>	
25				
26				
27				
28	Gas PF10			
29				
30	Washington	487,235	(38,878)	Note 4 & 7 ²
31	Idaho	234,541	(18,715)	Note 4 & 7 ²
32	Oregon	333,417	(26,605)	Note 7 ²
33	Total	<u>1,055,194</u>	<u>(84,198)</u>	
34				
35	Income Tax	35%	<u>369,318</u>	<u>(29,469)</u>
36				
37	Adjustment After Income Taxes	<u>685,876</u>	<u>(54,729)</u>	
38				
39				
40	Total (Line 24 + Line 37)		<u><u>(195,181)</u></u>	

¹ Exhibit No. ____ (AMCL - 5)

² Workpapers for Elizabeth Andrews, B3 & B4