

Exhibit No. \_\_\_ (JH-6C)  
Dockets UE-120436, et al.  
Witness: Joanna Huang  
REDACTED VERSION

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION, d/b/a  
AVISTA UTILITIES,

Respondent.

DOCKETS UE-120436/UG-120437  
(consolidated)

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WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION d/b/a AVISTA  
UTILITIES,

Respondent.

DOCKETS UE-110876/UG-110877  
(consolidated)

EXHIBIT TO TESTIMONY OF

Joanna Huang

STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION

*Pro Forma Labor - Executive Adjustment*

September 19, 2012

CONFIDENTIAL PER PROTECTIVE ORDER

AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS  
TWELVE MONTHS ENDED DECEMBER 31, 2011  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Labor Exec
	Adjustment Number	3.03
	Workpaper Reference	E-PLE
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	(48)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(48)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(632)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(632)
24	Total Electric Expenses	(680)
25	OPERATING INCOME BEFORE FIT	680
FEDERAL INCOME TAX		
26	Current Accrual	238
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	<u>\$442</u>
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	<u>\$0</u>

AVISTA UTILITIES  
WASHINGTON NATURAL GAS RESULTS  
TWELVE MONTHS ENDED DECEMBER 31, 2011  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Labor Exec
	a	3.01 G-PL E
REVENUES		
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
EXPENSES		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	(14)
7	Net Nat Gas Storage Trans	-
8	Total Production	(14)
Underground Storage		
9	Operating Expenses	-
10	Depreciation	-
11	Taxes	-
12	Total Underground Storage	-
Distribution		
13	Operating Expenses	-
14	Depreciation	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(181)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(181)
25	Total Gas Expense	(195)
26	OPERATING INCOME BEFORE FIT	195
FEDERAL INCOME TAX		
27	Current Accrual	68
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 127</u>
RATE BASE: PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPREC/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accum. Depreciation/Amort.	-
40	NET PLANT	-
41	DEFERRED FIT	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>-</u>

**AVISTA UTILITIES**

**Summary**

Twelve Months Ended December 31, 2011

		<b>Net 2013 Exec Pro Forma Adjustment</b>
<u>Washington Electric</u>		
Total Production	E-WA-ADJ	(47,524)
Total Transmission	E-WA-ADJ	0
Total Production and Transmission		<u>(47,524)</u>
Total Distribution	E-WA-ADJ	0
Customer Accounts	E-WA-ADJ	0
Cust Service & Info	E-WA-ADJ	0
Sales & Marketing	E-WA-ADJ	0
Total Admin & General	E-WA-ADJ	<u>(632,118)</u>
Total WA Electric Expense		<u><u>(679,642)</u></u>

**AVISTA UTILITIES**

**Summary**

Twelve Months Ended December 31, 2011

		<b>Net 2013 Exec Pro Forma Adjustment</b>
<u>Washington Gas</u>		
Total Production	G-WA-ADJ	(13,881)
Total Underground Storage	G-WA-ADJ	0
Total Distribution	G-WA-ADJ	0
customer Accounts	G-WA-ADJ	0
Cust Service & Info	G-WA-ADJ	0
Sales & Marketing	G-WA-ADJ	0
Total Admin& General		<u>(180,987)</u>
Total WA Gas Expense		<u><u>(194,868)</u></u>

**AVRYA UTILITIES**  
Adjusted Electric Labor Dollars - Washington  
Twelve Months Ended December 31, 2011

Production	2011 to 2013		PLN		PLN		PLN		PLN		Total 2013 Pro Forma Labor	Net 2012 Exec Pro Forma Adjustment	Pension Pro Forma Adjustment	Medical Pro Forma Adjustment
	Total WA	Remove Officers	Adjusted Total WA	Admin 0.454% Union 0.692%	Admin 0.454% Union 3.000%	Admin 0.410% Union 0.708%	Admin 0.410% Union 0.708%	Admin 0.410% Union 0.708%	Admin 0.410% Union 0.708%	Admin 0.410% Union 0.708%				
500 Steam	145,500	0	145,500	661	146,161	4,385	150,546	617	151,163	5,663	151,163	0	6,243	6,526
501 Supervision & Eng.	519,037	0	519,037	3,628	522,665	15,680	538,345	3,811	542,156	23,119	542,156	0	22,272	23,280
502 Fuel	280,758	0	280,758	1,962	282,720	8,482	291,202	2,062	293,264	12,506	293,264	0	12,047	12,935
505 Steam Expense	282,035	0	282,035	1,971	284,006	8,520	292,526	2,071	294,597	12,562	294,597	0	12,102	12,650
506 Misc. Steam Pwr. Exp.	108,180	0	108,180	756	108,936	3,268	112,204	794	112,998	4,818	112,998	0	4,642	4,852
510 Supervision & Eng.	77,849	0	77,849	353	78,202	1,346	80,548	330	80,878	3,029	80,878	0	3,340	3,492
511 Structures	2,081	0	2,081	15	2,096	63	2,159	15	2,174	93	2,174	0	89	93
512 Boiler Plant	307,689	0	307,689	2,151	309,840	9,295	319,135	2,259	321,394	13,705	321,394	0	13,203	13,801
513 Electric Plant	119,368	0	119,368	834	120,202	3,606	123,808	877	124,685	5,317	124,685	0	5,122	5,354
514 Misc. Steam Plant	50,091	0	50,091	350	50,441	1,513	51,954	368	52,322	2,231	52,322	0	2,149	2,247
Total Steam	1,892,588	0	1,892,588	12,681	1,905,269	57,158	1,962,427	13,204	1,975,631	83,043	1,975,631	0	81,209	84,888
Hydro	940,524	0	940,524	4,270	944,794	28,344	973,138	3,990	977,128	36,604	977,128	0	40,338	42,185
535 Supervision & Eng.	2,047	0	2,047	14	2,061	62	2,123	15	2,138	91	2,138	0	88	92
536 Water For Power	255,934	0	255,934	1,789	257,723	7,732	265,455	1,879	267,334	11,400	267,334	0	10,982	11,479
537 Hydraulic Expense	2,354,641	0	2,354,641	16,459	2,371,100	71,133	2,442,233	17,291	2,459,524	104,883	2,459,524	0	101,037	105,612
538 Electric Expense	76,469	0	76,469	535	77,004	2,310	79,314	562	79,876	3,407	79,876	0	3,281	3,430
539 Misc. Hydro Expense	211,617	0	211,617	961	212,578	6,377	218,955	898	219,853	8,236	219,853	0	8,080	8,492
542 2011 to 2013	114,182	0	114,182	798	114,980	3,449	118,429	838	119,267	5,083	119,267	0	4,900	5,121
543 Res. Dams & Ways	265,659	0	265,659	1,843	267,502	7,964	275,466	1,936	277,402	11,743	277,402	0	11,313	11,825
544 Electric Plant	780,259	0	780,259	5,454	785,713	23,571	809,284	5,730	815,014	34,755	815,014	0	33,481	34,997
545 Misc. Hydro Plant	142,030	0	142,030	993	143,023	4,291	147,314	1,043	148,357	6,327	148,357	0	6,094	6,370
Total Hydro	5,141,341	0	5,141,341	33,116	5,174,457	155,233	5,329,690	34,182	5,363,872	222,531	5,363,872	0	220,614	230,603
Other Generation	98,878	0	98,878	449	99,327	2,980	102,307	419	102,726	3,848	102,726	0	4,243	4,435
546 Supervision & Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
547 Fuel	117,348	0	117,348	820	118,168	3,545	121,713	862	122,575	5,227	122,575	0	5,035	5,263
548 Generation Expense	95,592	0	95,592	668	96,260	2,888	99,148	702	99,850	4,258	99,850	0	4,102	4,288
549 Misc. Other Gen.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
550 Other Gen Opr - Rents	114,204	0	114,204	518	114,722	3,442	118,164	484	118,648	4,444	118,648	0	4,900	5,122
551 Supervision & Eng.	2,862	0	2,862	20	2,882	86	2,968	21	2,989	127	2,989	0	123	128
552 Structures	160,670	0	160,670	1,123	161,793	4,854	166,647	1,180	167,827	7,157	167,827	0	6,894	7,206
553 Gen. & Elec. Equip.	21,160	0	21,160	148	21,308	639	21,947	155	22,102	942	22,102	0	908	949
554 Misc. Other Gen. Plant	610,714	0	610,714	3,746	614,460	18,434	632,894	3,823	636,717	26,003	636,717	0	26,205	27,391
Total Other Generation	178,309	0	178,309	810	179,119	5,374	184,493	756	185,249	6,940	185,249	0	7,651	7,998
Other Power Supply	2,160,304	(111,600)	2,048,704	9,301	2,058,005	61,740	2,119,745	8,691	2,128,436	79,732	2,128,436	0	79,732	82,698
556 Sys. Control & L.d. Disp.	2,338,613	(111,600)	2,227,013	10,111	2,237,124	67,114	2,304,238	9,447	2,313,685	86,672	2,313,685	(47,445)	100,349	104,893
557 Other Expense	9,983,257	(111,600)	9,871,657	59,654	9,931,311	297,939	10,229,250	60,656	10,289,906	418,249	10,350,061	0	428,377	447,773
Total Production	613,932	0	613,932	2,787	616,719	18,502	635,221	2,604	637,825	23,893	637,825	0	26,344	27,536
Transmission	877,639	0	877,639	3,984	881,623	26,449	908,072	3,723	911,795	34,156	911,795	0	37,659	39,364
560 Supervision & Eng.	83,528	0	83,528	584	84,112	2,523	86,635	613	87,248	3,720	87,248	0	3,584	3,746
561 Load Dispatching	31,649	0	31,649	221	31,870	956	32,826	232	33,058	1,409	33,058	0	1,358	1,420
562 Station Expense	303,995	0	303,995	2,125	306,120	9,184	315,304	2,232	317,536	13,541	317,536	0	13,044	13,635
563 Overhead Line Exp.	401	0	401	3	404	12	416	3	419	18	419	0	17	18
564 Underground Line Exp.	297,534	0	297,534	1,351	298,885	8,967	309,852	1,262	309,114	11,580	309,114	0	12,767	13,345
566 Misc. Trans. Exp.	125,225	0	125,225	875	126,100	3,783	129,883	920	130,803	5,578	130,803	0	5,373	5,617
568 Supervision & Eng.	284,683	0	284,683	1,990	286,673	8,600	295,273	2,091	297,364	12,683	297,364	0	12,216	12,769
569 Structures	43,204	0	43,204	302	43,506	1,305	44,811	317	45,128	1,924	45,128	0	1,854	1,938
570 Station Equip.	4,390	0	4,390	30	4,420	18	4,458	32	4,488	26	4,488	0	25	26
571 Overhead Lines	4,354	0	4,354	30	4,384	132	4,516	32	4,548	194	4,548	0	187	195
572 Underground Lines	2,666,733	0	2,666,733	14,256	2,680,989	80,451	2,761,420	14,033	2,775,453	108,720	2,775,453	0	114,438	119,609
573 Misc. Trans. Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission	9,983,257	(111,600)	9,871,657	59,654	9,931,311	297,939	10,229,250	60,656	10,289,906	418,249	10,350,061	0	428,377	447,773
2011 to 2013	613,932	0	613,932	2,787	616,719	18,502	635,221	2,604	637,825	23,893	637,825	0	26,344	27,536
560 Supervision & Eng.	877,639	0	877,639	3,984	881,623	26,449	908,072	3,723	911,795	34,156	911,795	0	37,659	39,364
561 Load Dispatching	83,528	0	83,528	584	84,112	2,523	86,635	613	87,248	3,720	87,248	0	3,584	3,746
562 Station Expense	31,649	0	31,649	221	31,870	956	32,826	232	33,058	1,409	33,058	0	1,358	1,420
563 Overhead Line Exp.	303,995	0	303,995	2,125	306,120	9,184	315,304	2,232	317,536	13,541	317,536	0	13,044	13,635
564 Underground Line Exp.	401	0	401	3	404	12	416	3	419	18	419	0	17	18
566 Misc. Trans. Exp.	297,534	0	297,534	1,351	298,885	8,967	309,852	1,262	309,114	11,580	309,114	0	12,767	13,345
568 Supervision & Eng.	125,225	0	125,225	875	126,100	3,783	129,883	920	130,803	5,578	130,803	0	5,373	5,617
569 Structures	284,683	0	284,683	1,990	286,673	8,600	295,273	2,091	297,364	12,683	297,364	0	12,216	12,769
570 Station Equip.	43,204	0	43,204	302	43,506	1,305	44,811	317	45,128	1,924	45,128	0	1,854	1,938
571 Overhead Lines	4,390	0	4,390	30	4,420	18	4,458	32	4,488	26	4,488	0	25	26
572 Underground Lines	4,354	0	4,354	30	4,384	132	4,516	32	4,548	194	4,548	0	187	195
573 Misc. Trans. Plant	2,666,733	0	2,666,733	14,256	2,680,989	80,451	2,761,420	14,033	2,775,453	108,720	2,775,453	0	114,438	119,609

**AVISTA UTILITIES**  
 Adjusted Electric Labor Dollars - Washington  
 Twelve Months Ended December 31, 2011

	2011 In 2013		PLN		PLN		PLN		PLN		Total 2011, 2012, 2013 Increase	Add Back Pro Forma 2013 Exec	Total 2013 Pro Forma Labor	Net 2012 Exec Pro Forma Adjustment	Pension Pro Forma Adjustment	Medical Pro Forma Adjustment	
	Total WA	Remove Officers	Adjusted Total WA	Admin 0.454% Increase	Admin 0.699% Increase	Admin 3.000% Increase	Admin 0.410% Increase	Admin 0.708% Increase	Adjusted for 2012 Increase	Adjusted for 2013 Increase							
Distribution																	
580 Supervision & Eng.	779,516	0	779,516	3,539	783,055	23,492	806,547	3,307	809,854	30,338	809,854	0	809,854	0	33,449	34,963	0
581 Load Dispatching	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
582 Station Expense	185,122	0	185,122	1,294	186,416	5,592	192,008	1,359	193,367	8,245	193,367	0	193,367	0	7,944	8,303	0
583 Overhead Line Exp.	1,028,260	0	1,028,260	7,188	1,035,448	31,063	1,066,511	7,551	1,074,062	45,802	1,074,062	0	1,074,062	0	44,122	46,120	0
584 2011 to 2013	328,815	0	328,815	2,298	331,113	9,933	341,046	2,415	343,461	14,646	343,461	0	343,461	0	14,109	14,748	0
585 St. Lt. & Signl. Sys.	36,098	0	36,098	252	36,350	1,091	37,441	265	37,706	1,608	37,706	0	37,706	0	1,549	1,619	0
586 Meter Expense	1,009,017	0	1,009,017	7,053	1,016,070	30,482	1,046,552	7,410	1,053,962	44,945	1,053,962	0	1,053,962	0	43,297	45,257	0
587 Cust. Install. Expense	250,184	0	250,184	1,749	251,933	7,538	259,491	1,837	261,328	11,144	261,328	0	261,328	0	10,735	11,221	0
588 Misc. Dist. Expense	2,471,330	0	2,471,330	17,275	2,488,605	74,658	2,563,263	18,148	2,581,411	110,081	2,581,411	0	2,581,411	0	106,044	110,845	0
589 Rent	750	0	750	5	755	23	778	6	784	34	784	0	784	0	32	34	0
590 Supervision & Eng.	262,365	0	262,365	1,191	263,556	7,907	271,463	3,113	272,576	10,211	272,576	0	272,576	0	11,258	11,768	0
591 Structures	91,622	0	91,622	640	92,262	2,768	95,030	673	95,703	4,081	95,703	0	95,703	0	3,931	4,109	0
592 Station Equipment	248,550	0	248,550	1,737	250,287	7,509	257,796	1,825	259,621	11,071	259,621	0	259,621	0	10,665	11,148	0
593 Overhead Lines	980,761	0	980,761	6,856	987,617	29,628	1,017,245	7,202	1,024,447	43,686	1,024,447	0	1,024,447	0	42,084	43,990	0
594 Undergrad. Lines	421,438	0	421,438	2,946	424,384	12,732	437,116	3,095	440,211	18,773	440,211	0	440,211	0	18,084	18,903	0
595 Line Transformers	412,667	0	412,667	2,865	415,532	12,467	428,019	3,030	431,049	18,382	431,049	0	431,049	0	17,707	18,509	0
596 St. Lt. & Signl. Sys.	178,310	0	178,310	1,246	179,556	5,387	184,943	1,309	186,252	7,942	186,252	0	186,252	0	7,651	7,998	0
597 Meters	48,458	0	48,458	339	48,797	1,464	50,261	356	50,617	2,159	50,617	0	50,617	0	2,079	2,173	0
598 Misc. Dist. Expense	205,311	0	205,311	1,435	206,746	6,202	212,948	1,508	214,456	9,145	214,456	0	214,456	0	8,810	9,209	0
Total Distribution	8,938,573	0	8,938,573	59,928	8,998,501	289,936	9,268,437	62,409	9,330,866	392,293	9,330,866	0	9,330,866	0	383,530	400,917	0
Customer Accounts																	
901 Supervision	238,678	0	238,678	1,174	239,852	7,796	267,648	1,097	268,745	10,667	268,745	0	268,745	0	11,100	11,602	0
902 Meter Reading Exp.	1,371,064	0	1,371,064	9,584	1,380,648	41,419	1,422,067	10,068	1,432,135	61,071	1,432,135	0	1,432,135	0	58,832	61,496	0
903 Cust. Records & Coll.	2,578,188	0	2,578,188	11,705	2,589,893	71,697	2,661,590	10,937	2,672,527	100,339	2,672,527	0	2,672,527	0	110,629	115,638	0
905 Misc. Cust. Accts.	43,854	0	43,854	199	44,053	1,322	45,375	186	45,561	1,707	45,561	0	45,561	0	1,882	1,967	0
Total Cust Accounts	4,251,783	0	4,251,783	22,662	4,274,445	128,234	4,402,679	22,288	4,424,967	173,184	4,424,967	0	4,424,967	0	182,443	190,703	0
Cust Service & Info																	
907 Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
908 Cust. Assistance Exp.	220,880	0	220,880	1,003	221,883	6,656	228,539	937	229,476	8,596	229,476	0	229,476	0	9,478	9,907	0
909 Advertising	121,158	0	121,158	550	121,708	3,651	125,359	514	125,873	4,715	125,873	0	125,873	0	5,199	5,434	0
910 Miscellaneous	24,485	0	24,485	111	24,596	738	25,334	104	25,438	953	25,438	0	25,438	0	1,051	1,098	0
Total Cust Svc & Info	366,523	0	366,523	1,664	368,187	11,045	379,332	1,555	380,787	14,264	380,787	0	380,787	0	15,728	16,439	0
Sales																	
911 Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
912 Demonstrating & Selling	3,657	0	3,657	17	3,674	110	3,784	16	3,800	143	3,800	0	3,800	0	157	164	0
913 Advertising	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
916 Misc Cust Serv & Info	(3,056)	0	(3,056)	(14)	(3,070)	(92)	(3,162)	(13)	(3,175)	(119)	(3,175)	0	(3,175)	0	(131)	(137)	0
Total Sales	601	0	601	3	604	18	622	3	625	24	625	0	625	0	26	27	0
Admin & General																	
920 Salaries	9,429,210	(1,445,402)	7,983,808	36,246	8,020,054	240,602	8,260,656	33,869	8,294,525	310,717	8,294,525	816,522	9,111,047	623,880	404,604	422,924	0
921 Office Supplies & Exp.	33,230	0	33,230	151	33,381	1,001	34,382	141	34,523	1,293	34,523	0	34,523	0	1,426	1,490	0
922 Outside Services	3,144	0	3,144	22	3,166	95	3,261	23	3,284	140	3,284	0	3,284	0	135	141	0
924 Property Ins. Premium	1,848	0	1,848	8	1,856	56	1,912	8	1,920	72	1,920	0	1,920	0	79	83	0
925 Injuries & Damages	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
926 Empl. Pensions & Bene.	215,921	0	215,921	980	216,901	6,507	223,408	916	224,324	8,403	224,324	0	224,324	0	9,265	9,685	0
927 Franchise Requirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
928 Reg. Comm. Expenses	652,109	0	652,109	2,961	655,070	19,652	674,722	2,766	677,488	25,379	677,488	0	677,488	0	27,982	29,249	0
930 Misc. General Exp.	115,087	(3,145)	111,942	508	112,450	3,373	115,823	475	116,298	4,356	116,298	0	116,298	(3,145)	4,938	5,162	0
931 Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
935 Mfcs. of Gen. Plant	930,294	0	930,294	6,503	936,797	28,104	964,901	6,831	971,732	41,438	971,732	0	971,732	0	39,919	41,726	0
Total Admin & General	11,380,843	(1,448,547)	9,932,296	47,379	9,979,675	299,330	10,279,005	45,029	10,324,034	391,798	10,324,034	816,522	11,140,516	(623,880)	488,348	510,460	0
Total Electric Labor	37,588,313	(1,560,147)	36,028,166	205,546	36,233,712	1,087,013	37,320,725	205,973	37,526,698	1,498,532	37,526,698	880,677	38,407,375	(679,470)	1,612,900	1,685,920	0

E-PLN-1 PLE-2

E-PLN-1 PLE-4

PFB-1 PFB-2



**Avista Utilities**  
Pro Forma 2012 Officer Compensation  
By Utility Jurisdiction

Employee	Notes 7 & 4 Acct 920	Note 1 Acct 557	Notes 8 & 10 Acct 813	Note 10 Total
00188	103,353	0	0	103,353
00365	116,131	0	0	116,131
03512	118,121	0	0	118,121
02565	162,703	0	0	162,703
11290	96,487	0	0	96,487
45464	107,664	0	0	107,664
46832	127,570	0	0	127,570
61582	270,154	0	0	270,154
64690	101,586	0	0	101,586
88740	0	0	0	0
83984	60,831	83,691	37,260	181,782
94440	144,144	0	0	144,144
85931	23,544	0	0	23,544

Electric		Gas		
Note 1	WA 65.240% ID 34.760%			
Note 4	WA 67.029% ID 32.971%	WA 67.587%	ID 32.413%	OR 100.000%
Note 7	EI Note 7 72.383%	Gas Note 7 19.477%	OR Note 7 8.140%	
Note 8		Gas Note 8 70.575%	OR Note 8 29.425%	
		WA 67.278%	ID 32.722%	OR 100.000%

Total	1,432,288	83,691	37,260	<b>1,553,239</b>	749,511	370,912	206,237	99,026	127,552	1,553,238
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Payroll Loading for Paid Time Off (PL)					1.1750	1.1750	1.1750	1.1750	1.1750	1.1750
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<b>Total Pro Forma Impact</b>					<b>880,675</b>	<b>435,822</b>	<b>242,328</b>	<b>116,356</b>	<b>149,874</b>	<b>1,825,054</b>
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Labor Broken Out by Account

920	694,912	341,820	188,545	90,425	116,586	1,432,288
557	54,600	29,091				83,691
813			17,692	8,605	10,964	37,261
	749,512	370,911	206,237	99,030	127,550	1,553,240

Loaded for Time Off

920	<b>816,522</b>	401,639	<b>221,540</b>	106,249	136,989	1,682,939
557	64,155	34,182	0	0	0	98,337
813	0	0	<b>20,788</b>	10,111	12,883	43,782
	<b>880,677</b>	435,821	<b>242,328</b>	116,360	149,872	1,825,058



REDACTED VERSION

**Avista Utilities**  
Pro Forma 2012 Officer Compensation  
Twelve Months Ended December 31, 2011

**Pro Forma Officer Compensation Expense**

Employee	2011		Less OL, Hol	Less Perf. Shrs	2011 %	2013 Salaries	Pro forma Exp Level			Pro forma Utility/Subsidiary %			Pro forma Utility/Subsidiary \$			Total
	Salaries	2011					2011	920	557	813	Capital	417	920	557	813	
00188	289,591	60,485	35,938	193,168	79.11%	255,000	201,731	181,558	0	0	0	20,173	201,731			
00365	283,996	50,386	14,663	218,947	82.26%	248,000	204,005	204,005	0	0	0	0	204,005			
02565	325,507	34,361	35,938	255,208	89.44%	290,000	239,376	207,501	0	0	0	51,875	259,376			
03512	378,258	30,058	35,938	312,262	92.05%	345,000	317,573	283,816	0	0	0	31,757	317,573			
11290	231,887	31,554	14,663	185,670	86.39%	218,000	188,330	169,497	0	0	0	18,833	188,330			
45464	218,701	14,904	14,663	189,134	93.19%	205,000	191,040	189,130	0	0	0	1,910	191,040			
46832	278,701	40,635	14,663	223,403	85.42%	265,000	226,363	224,099	0	0	0	2,264	226,363			
61582	848,330	97,210	147,775	603,345	88.54%	670,000	593,218	474,574	0	0	0	118,644	593,218			
64690	229,483	37,077	14,663	177,743	83.84%	215,000	180,256	178,453	0	0	0	1,803	180,256			
83984	256,337	36,177	8,913	211,247	85.89%	248,000	213,007	0	146,975	63,902	0	2,130	213,007			
85931	205,004	23,888	2,300	178,816	88.35%	205,000	181,118	106,860	0	0	0	72,447	181,118			
88740	318,702	51,423	14,663	252,616	83.86%	305,000	255,773	253,215	0	0	0	2,558	255,773			
94440	243,702	24,596	14,663	204,443	89.91%	230,000	206,793	41,359	0	0	0	165,434	206,793			
	4,108,199	532,754	369,443	3,206,002		3,699,000	3,218,583	2,516,067	146,975	63,902	72,447	419,192	3,218,583			
								78.17%	4.57%	1.99%	2.25%	13.02%				

Step 1: Allocation Utility (76.36%) v.s. Non-Utility (23.64%)

Step 2: (768,185) (44,886) (19,984)

Total to be allocated to Account: 1,432,288 83,691 37,260 72,447 760,568

Pro Forma Labor-Executive: 1,553,239

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2011  
 Compensation (base salary+S-T incentive) Analysis

REDACTED VERSION

Percentile	
Avista	

Percentile	
Avista	

Data Sources: Confidential Attachment G, of Ms. Feltes' Exhibit No. \_\_\_\_ (KSF-2C), page 205 of 212

Positions (in thousands)	Base Salary Analysis			Short-Term Incentive Analysis			Long-Term Incentive Analysis		
	Avista Actual	Percentage Percentile	Higher	Avista Actual	Percentage Percentile	Higher	Avista Actual	Percentage Percentile	Higher
CEO									
Sr. VP and CFO									
Sr VP Gen Counsel & CCO									
President of Avista Utilities									
Sr VP HR & Corp Sec									
VP Transmission & distribution									
VP Power Resources									
VP & Chief Counsel Regulatory									
VP Customer Solutions									
VP & Controller									
VP State & Fed Regulatory									
VP & CIO									
VP finance									
Average									

Positions	Compensation(base salary+S-T incentive) Analysis			Total Compensation Analysis		
	Avista Actual	Percentage Percentile	Higher	Avista Actual	Percentage Percentile	Higher
CEO						
Sr. VP and CFO						
Sr VP Gen Counsel & CCO						
President of Avista Utilities						
Sr VP HR & Corp Sec						
VP Transmission & distribution						
VP Power Resources						
VP & Chief Counsel Regulatory						
VP Customer Solutions						
VP & Controller						
VP State & Fed Regulatory						
VP & CIO						
VP finance						
Average						

AVISTA UTILITIES REDACTED VERSION  
 WASHINGTON ELECTRIC RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2011  
 Regulated v.s. non-regulated allocation for officer's compensation

Data Sources: Avista Response to Public Counsel Data Request No. 174C and 22C

	Avista Utility		Avista Subsidiary	
	Operating Revenue	# of Employees	Operating Revenue	# of Employees
2008	1,657,671,994	1482	122,291,310	811
2009	1,516,973,753	1538	136,610,142	820
2010	1,602,043,840	1554	170,212,895	782
2011	1,617,162,134	1594	177,536,768	1,268
Projected 2012				
Projected 2013				
Current 3-year Average	1,578,726,576	1,562	161,453,268	957

**Allocation:**

Regulated	90.72%	62.02%		
Non-regulated			9.28%	37.98%
Weighted			50.00%	50.00%
Staff proposed allocation				23.63%
Avist proposed allocation				13.00%