

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

|                            |   |                             |
|----------------------------|---|-----------------------------|
| WASHINGTON UTILITIES AND   | ) |                             |
| TRANSPORTATION COMMISSION, | ) |                             |
|                            | ) | <b>Docket No. UE-050482</b> |
| Complainant,               | ) |                             |
|                            | ) | <b>Docket No. UG-050483</b> |
| vs.                        | ) |                             |
|                            | ) | <i>(consolidated)</i>       |
| AVISTA CORPORATION,        | ) |                             |
|                            | ) |                             |
| Respondent.                | ) |                             |
| _____                      | ) |                             |

**EXHIBIT NO. \_\_\_(RJF-12)**

**WILLIAM G. JOHNSON WORKPAPER P. 87**

**August 26, 2005**

