

Docket No. UE-090704 et. al
Exhibit No. JRD-2
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Schedule No. 1

SUMMARY OF PUBLIC COUNSEL ELECTRIC ADJUSTMENT
AND COMPARISON TO AVISTA'S DIRECT FILING ELECTRIC ADJUSTMENTS

Avista Adj't. No. Designation	Public Counsel Designation	Adjustment Description	Avista Adjustments - Original Filing		Public Counsel Adjustments		Revenue Requirement Impact Difference
			Rate Base	NOI	Rate Base	NOI	
1.00		Results of Operations	1,123,911	76,024			
1.01		Deferred FIT Rate Base	285	3			
1.02		Deferred Debits and Credits	(7,013)	(84)			
1.03		Working Capital	13,689	142			
2.01		Eliminate E&O Taxes	-	(46)			
2.02		Uncollectible Expense	-	(206)			
2.03		Regulatory Expense	-	(31)			
2.04		Injuries and Damages	-	150			
2.05	PCE 2.05	FIT/DFIT/ITC/PTC Expense	-	(5)	1,821	(2,933)	(2,941)
2.06		Eliminate WA Cost Defr	-	8,312			
2.07		Nez Perce Settlement Adjustment	-	(9)			
2.08		Eliminate Accounts Rec. Expenses	-	1			
2.09		Office Space Chg'd to Subsidiaries	-	3			
2.10		Restate Excise Taxes	-	67			
2.11		Net Gains/Losses	-	52			
2.12	PCE 2.12	Revenue Normalization	-	10,116	11,053	(17,804)	(1,510)
2.13		Miscellaneous Restating	-	59			
2.14	PCE 2.14	PCB Transformer Restating	-	554	757	(1,219)	(327)
2.15	PCE 2.15	Restate Incentives	-	(487)	(305)	491	(293)
2.16	PCE 2.16	Colstrip/CS2 Maintenance	-	(638)	419	(676)	(1,703)
2.17		Restate Debt Interest	-	126			
	PCE 2.18	Restate FIT for Actual DPAD	-	-	320	(515)	(515)
	PCE 2.19	Eliminate Performance Excellence Cost	-	-	735	(1,183)	(1,183)
	PCE 2.20	Eliminate Discretionary Awards/Gifts	-	-	37	(60)	(60)
	PCE 2.21	Eliminate Dues and Contributions	-	-	55	(88)	(88)
	PCE 2.22	Eliminate Energy Efficiency Expense	-	-	2	(3)	(3)
	PCE 2.23	Eliminate Corporate Aircraft Costs	-	-	3	(5)	(5)
	PCE 2.24	Eliminate Estimated Non-Utility Cost	-	-	11	(18)	(18)
	PCE 2.25	Allocate Portion of SGDP to Idaho	-	-	159	(462)	(462)
	PCE 2.26	Saving Offset to Spokane SGIG	-	-	101	(163)	(163)
	PCE 2.27	Board of Directors - Stock Comp	-	-	166	(268)	(268)
	PCE 2.28	Board of Directors - Retainers	-	-	116	(186)	(186)
	PCE 2.29	Officer's Benefits	-	-	130	(209)	(209)
	PCE 2.30	Remove Compensation Study Costs	-	-	3	(5)	(5)
		Restated Total	1,130,872	94,103	15,582	(25,305)	(9,935)
3.00		Pro Forma Power Supply	-	(5,238)			
3.01		Pro Forma Transmission	-	(526)			
3.02	PCE 3.02	Pro Forma Labor Non-Executive	-	(1,370)	(840)	1,353	(854)
3.03	PCE 3.03	Pro Forma Labor Executive	-	8	188	(303)	(289)
3.04		Pro Forma Employee Benefits	-	(2,144)			
3.05	PCE 3.05	Pro Forma Insurance	-	66	200	(323)	(216)
3.06	PCE 3.06	Pro Forma Property Tax	-	(1,303)	(783)	1,262	(838)
3.07		Restate 2011 Capital	30,915	(779)			
		Pro Forma Subtotal	1,161,787	82,818	14,347	(23,316)	(12,134)
4.00		Alternative - Planned Capital Add 2012	63,456	(3,968)			
4.01		Alternative - Planned Capital Add 2013	(2,618)	(1,098)			
4.02		Alternative - DSSM	-	(2,585)			
4.03		Alternative - Other	-	(65)			
		Attribution Adjusted Total	1,222,625	75,101	14,347	(23,316)	(32,648)
4.04		Retail Revenue Credit	-	(2,255)			
4.05		Depreciation Study	-	1,944			
4.06		O&M Offset	-	634			
		Final Total	1,222,625	75,424	14,347	(23,316)	(32,648)

Avista Corporation
Electric Docket No. UE-120436
Adjustment to Restate FIT/DFIT/ITC/PTC Expense

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1	Revised FIT Adjustment Recalculated by Avista to		Response
2	Properly Synchronize Test Year Deferred Income Tax		to PC Data
3	Expense with Test Year Temporary Schedule M		Request No.
4	Amounts	\$ (306,960)	152-Revised
5	Eliminate Two Prior Period Income Tax Expense		Response
6	Adjustments Recorded Within 2011 Historic Test		to PC Data
7	Year That Were not Removed When Developing	(910,000)	Request No.
8	Starting Point Results of Operations Report	<u>(603,850)</u>	152-Revised
9	Public Counsel Proposed Adjustment to Restate		
10	FIT/DFIT/ITC/PTC Expense	<u>\$ (1,820,810)</u>	Lines 4 + 7 + 8

Avista Corporation
 Electric Docket No. UE-120436
 Adjustment to Normalize and Annualize Revenues for Year End Numbers of Customers

Line No.	Description	Amount (000s)	Reference
1	Normalized Electric Retail Revenues at Existing Rates		WA Elec Revenue
2	Annualized for Usage Associated with Year End		Rev Adj w
3	Number of Customers	\$ 460,040	Dittmer edits.xlsx
4	Normalized Electric Retail Revenues at Existing Rates		WA Elec Revenue
5	Associated with Average Number of Test Year Customers		Rev Adj.xlsx
6	As Calculated by Avista	<u>458,524</u>	(Co. Original #)
7	Increase in Electric Retail Revenues Associated With		
8	Annualization for Year End Number of Customers	\$ 1,516	Line 3 - Line 6
9	Original Revenue Normalization Adjustment No. 2.12		Avista Electric
10	As Calculated and Proposed by Avista	<u>15,489</u>	Adj't 2.12
11	Public Counsel's Proposed Revenue Normalization		
12	Adjustment Calculated to Consider Annualized Revenues		
13	Associated With Test Year End Numbers of Customers	\$ 17,005	Line 8 + Line 10
14	Federal Income Tax Rate	<u>35.00%</u>	
15	Increase in Related Federal Income Taxes	\$ (5,952)	Line 13 x Line 14
16	Washington Jurisdictional Increase to NOI to Normalize		
17	Revenues Associated with Year End Customers	<u><u>\$ 11,053</u></u>	Line 13 - Line 15

Avista Corporation
Electric Docket No. UE-120436
Eliminate Prior Period Transformer Removal Costs

<u>Line No.</u>	<u>Description</u>	<u>WA Jurisdictional Amount</u>	<u>Reference</u>
1	Eliminate Costs Recorded in 2011 Related to Prior		
2	Period Transformer Removal Project		
3	Year		
4	2007	\$73,047	Staff Data
5	2008	101,196	Request No. 269
6	2009	503,562	
7	2010	486,144	
8	Total Prior Period Expenses Recorded in		
9	2011 Historic Test Year	\$ 1,163,949	Sum Lines 4 - 7
10	Federal Income Tax Rate	35.00%	
11	Increase in Related Federal Income Taxes	\$ (407,382)	Line 9 x Line 10
12	Washington Jurisdictional Increase to NOI Resulting		
13	from Removal of Prior Period Expense	<u>\$ 756,567</u>	Line 9 - Line 11

Avista Corporation
 Electric Docket No. UE-120436
 Adjustment to Restate Short Term Incentive Compensation - and Remove Officer STIP

Line No.	Description	WA Jurisdictional Amount	Reference
1	Restating Adjustment for Short Term Incentive		Avista Adj't
2	Compensation as Proposed by Avista	\$ 748,858	No. 2.15
3	Incremental Adjustment Proposed to Eliminate 100%		Exhibit SC-10C
4	of Short Term Incentive Compensation Included		Executive STIP
5	Within Avista's Restating Adjustment 2.15	<u>(279,801)</u>	Adjustment.xlsx
6	Restating Adjustment for Short Term Incentive		
7	Compensation as Proposed by Public Counsel		
8	Witness Seb Coppola	469,057	Line 2 + Line 5
9	Federal Income Tax Rate	<u>35.00%</u>	
10	Increase in Related Federal Income Taxes	\$ (164,170)	Line 8 x Line 9
11	Washington Jurisdictional Decrease to NOI Resulting		
12	from Public Counsel's Adjustment to Restate		
13	Short Term Incentive Compensatin Expense	<u><u>\$ (304,887)</u></u>	Line 8 - Line 10

Avista Corporation
 Electric Docket No. UE-120436
 Colstrip & Coyote Springs 2 Maintenance Adjustment

Schedule No. 6
 PC E 2.16

Line No.	Description	Total System	WA Jurisdictional Amount	Reference
1	Colstrip & Coyote Springs			
2	Production Maintenance Expense		UE-100467	
3	Excluding Company Labor		PT Ratio 64.87%	
4	2011 Actual <i>Excluding Deferrals</i>			
5	Amounts Being Recovered in			Colstrip & CS2
6	Rates (2009 Base)	\$ 8,327,200	\$ 5,401,855	Maint Amort.xls
7	2011 Actual Costs Being			
8	Recovered in Rates Based Upon			
9	2009 Actual Cost Incurred			
10	(Baseline Established in			Colstrip & CS2
11	Docket No. UE-100467)	9,123,024	<u>5,918,106</u>	Maint Amort.xls
12	Washington Jurisdictional			
13	Deferral for 2011		\$ 516,251	Line 11 - Line 6
14	Amortization Period		<u>4</u>	
15	Public Counsel Proposed Amortization			
16	for this Test Year (Credit to Refund			
17	Amounts Collected in Rates Versus			
18	Actual Amounts Incurred)		\$ (129,063)	Line 13 / Line 14
19	Test Year Actual Expense - Excludes		Current Docket	
20	Deferred Maintenance to Bring		P/T Ratio 65.16%	
21	Recorded Expense to Base Line			
22	Amounts Being Collected in			Colstrip & CS2
23	Base Rates	\$ 8,327,200	\$ 5,432,749	Maint Amort.xls
24	Plus WA Jurisdictional Deferral			
25	as Shown/Calculated Above		<u>516,251</u>	Line 13
26	Actual 2011 Washington			
27	Jurisdictional Maintenance			
28	Expense <i>Including the WA</i>			
29	<i>Deferred Expense Amounts</i>		\$ 5,949,000	Line 23 + Line 25
30	Less: "Any amount deferred during			
31	the test year" as provided for in			
32	Docket No. UE-100467			
33	Stipulation		<u>(516,251)</u>	Line 13
34	Amount to be Included in Current			
35	Case Adjusted Test Year Cost			
36	of Service		\$ 5,432,749	Line 29 - Line 33
37	Total Washington Jurisdictional			
38	Production Maintenance Expense			
39	Proposed by Public Counsel			
40	to Capture Amortization of 2011			
41	Deferrals and Include Test Year			
42	Actual Production Maintenance			
43	Expense "less any amount			
44	deferred during the test year"		\$ (645,314)	Line 18 + Line 33
45	Federal Income Tax Rate		<u>35.00%</u>	
46	Increase in Related Federal Income Taxes		\$ 225,860	Line 44 x Line 45
47	Washington Jurisdictional Increase to NOI Resulting			
48	from Production Maintenance Adjustment		<u>\$ 419,454</u>	Line 44 + Line 46

Avista Corporation
 Electric Docket No. UE-120436
 Adjust FIT for Actual Domestic Production Activities Deduction Taken for 2011

Line No.	Description	Amount	Reference
1	Estimated Total Electric Domestic Production Activities		
2	Deduction Used in Income Tax Expense Calculation		PC Data
3	for Purposes of Developing Results of Operations		Request No.
4	Amounts	\$ 2,999,999	152-Revised
5	Actual Domestic Production Activities Deduction Now		PC Data
6	Anticipated to be Taken When Filing Avista's 2011		Request
7	Federal Income Tax Return	4,399,441	No. 227
8	Incremental Total Electric DPAD to be Reflected for		
9	Calculating 2011 Electric Operating Results	\$ 1,399,442	Line 7 - Line 4
10	Washington Jurisdictional Production Factor	65.24%	ROOs Report
11	Incremental Washington Jurisdictional DPAD to be Reflected		
12	for Calculating 2011 Electric Operating Results	\$ 912,996	Line 9 X Line 10
13	Federal Income Tax Rate	35.00%	
14	Adjustment to Reduce Washington Jurisdictional		
15	Electric Current Federal Income Tax Expense	\$ (319,549)	Line 12 x Line 13
16	Adjustment Impact on Net Operating Income	\$ 319,549	

Avista Corporation
Electric Docket No. UE-120436
Eliminate Non-Recurring Booz & Company Performance Excellence Initiative Cost

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1	Adjustment to Eliminate Non-recurring Booz &		Response to
2	Company Performance Excellence Costs Allocated		Public Counsel
3	to Washington Electric Jurisdictional Operating		Data Request
4	Expense in the 2011 Historic Test Period	\$ (1,130,185)	No. 305
5	Federal Income Tax Rate	<u>35.00%</u>	
6	Increase in Related Federal Income Taxes	\$ 395,565	Line 4 x Line 5
7	Washington Jurisdictional Increase to Net Operating		
8	Income Resulting from Eliminating Non-recurring		
9	Performance Excellence Costs	<u>\$ 734,620</u>	Line 4 - Line 6.

Avista Corporation
 Electric Docket No. UE-120436
 Eliminate Cost of Various Employee Functions, Awards, and Discretionary Gifts

Line No.	Description	Amount	Reference
1	Trailblazer Service Appreciation Banquet	\$ (12,792)	Workpaper "PC Misc
2	Discretionary Employee Service Awards	(15,479)	Proprietary Disallowances.
3	Eliminate 100% of Employee Picnic Costs	(19,017)	xlsx" Worksheet tabs
4	Thank-you Gifts for Attending WEI	(5,379)	"Employee Meals, Gifts, Awards" &
5	Discretionary Gifts to Customers	<u>(4,718)</u>	"Gift Certificates"
6	Total Washington Electric Jurisdictional Adjustment to		
7	Remove Discretionary Employee Awards/Picnics/		Sum Lines 1
8	Banquets and Other Discretionary Gifts	(57,385)	thru 5
9	Federal Income Tax Rate	<u>35.00%</u>	
10	Increase in Related Federal Income Taxes	\$ 20,085	Line 8 x Line 9
11	Washington Jurisdictional Increase to Net Operating		
12	Income Resulting from Eliminating Discretionary		
13	Employee Functions, Awards, and Gifts	<u>\$ 37,300</u>	Line 8 - Line 10

Avista Corporation
 Electric Docket No. UE-120436
 Eliminate Miscellaneous Membership Dues and Contributions

Schedule No. 10
 PC E 2.21

Line No.	Description	Amount	Reference
1	Eliminate Membership Dues Charged Above the Line		Workpaper
2	(Co. had recorded only 50% to non-utility operations)	\$ (83,292)	"PC Misc
3	Charitable Contributions Booked to Utility Operations		Proprietary
4	in Error	(690)	Disallowances. xlsx"
5	Washington State Community Weatherization Sponsors	(243)	Worksheet tabs
6	Deer Park Chamber of Commerce Lunch	(61)	"Dues and Fees"
7	School Fund Raiser Contribution	(33)	& "Charitable Contributions"
8	Total Washington Electric Jurisdictional Adjustment to		
9	Remove Membership Dues and Various Charitable		Sum Lines
10	Contributions	(84,318)	2 thru 7
11	Federal Income Tax Rate	35.00%	
12	Increase in Related Federal Income Taxes	\$ 29,511	Line 10 x Line 11
13	Washington Jurisdictional Increase to NOI		
14	Resulting From Eliminating Membership Dues		
15	and Charitable Contributions	\$ 54,807	Line 10 - Line 12

Avista Corporation
Electric Docket No. UE-120436
Eliminate Promotional Advertising and Energy Efficiency Expense

Schedule No. 11
PC E 2.22

Line No.	Description	Amount	Reference
1			Workpaper
2			"PC Misc
3			Proprietary
4			Disallowances.
5			xlsx"
6			Worksheet tabs
7			"Advertising" &
8	Eliminate Energy Efficiency Expense Recovered		"Watson and
9	Through Tracker	(2,675)	DSM Costs"
10	Federal Income Tax Rate	35.00%	
11	Increase in Related Federal Income Taxes	\$ 936	Line 9 x Line 10
12	Washington Jurisdictional Increase to Net Operating		
13	Income Resulting from Eliminating Expenses Recovered		
14	Through Energy Efficiency Tracker	<u>\$ 1,739</u>	Line 9 - Line 11

Avista Corporation
Electric Docket No. UE-120436
Eliminate Certain Company Corporate Aircraft Costs

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1			Workpaper
2			"PC Misc
3	Eliminate Corporate Aircraft Costs Associated with		Proprietary
4	a Legislative Agenda	\$ (4,077)	Disallowances. xlsx"
5	Eliminate Corporate Aircraft Costs Associated with		Worksheet tab
6	Attending American Red Cross Recognition Event	(611)	"Aircraft"
7	Total Adjustment to Eliminate Corporate Aircraft Costs	(4,688)	Line 4 + Line 6
8	Through Tracker		
9	Federal Income Tax Rate	35.00%	
10	Increase in Related Federal Income Taxes	\$ 1,641	Line 7 x Line 9
11	Washington Jurisdictional Increase to NOI		
12	Resulting from Eliminating Corporate Aircraft Costs		
13	Incurred for Below-the-Line Activities	\$ 3,047	Line 7 - Line 10

Avista Corporation
 Electric Docket No. UE-120436
 Eliminate Estimated Impact of Non-Utility Costs Recorded as Utility Operating Expense

Line No.	Description	Amount	Reference
1	Total Dollar Value of Sample Entries Audited from		Response to
2	FERC Accounts 900-935	\$ 400,658	PC DR No. 11
3	Dollar Value of Non-Utility Errors Identified in Sample		Andrews
4	of FERC Accounts 900-935 Reviewed	<u>294.76</u>	Exhibit EMA-4
5	Non-Utility Errors as a % of Sample	0.1%	Line 4 / Line 2
6	Dollar Value of FERC Accounts 900-935 Sampled		Response to
7	for Accounting Entry Errors	<u>\$ 47,844,076</u>	PC DR No. 11
8	Total System Adjustment	\$ 35,198	Line 5 X Line 7
9	Allocated on the Basis of Account 930:		
10	Allocate to Electric Operations	72.383%	
11	Allocate to Washington	<u>67.029%</u>	
12	Composite WA Electric Allocator	48.518%	Line 10 X Line 11
13	Washington Electric Jurisdictional Adjustment	\$ (17,077)	Line 8 X Line 13
14	Federal Income Tax Rate	<u>35.00%</u>	
15	Increase in Related Federal Income Taxes	\$ 5,977	Line 13 X Line 14
16	Washington Jurisdictional Increase to NOI		
17	Resulting From Eliminating an Estimate of Costs		
18	Erroneously Booked Above-the-Line	<u><u>\$ 11,100</u></u>	Line 13 - Line 15

Avista Corporation
 Electric Docket No. UE-120436

Allocate a Portion of the Pullman Smart Grid Demonstration Project to Idaho Electric Operations

Line No.	Description	Total Company Amount	Idaho Allocated Amount @ PT Factor of 34.76%
		(PC DR 244)	
1	Estimated Capital Investment	\$ 4,827,814	\$ (1,678,148)
2	Accumulated Depreciation	(476,505)	165,633
3	Accumulated Deferred DFIT	103,412	(35,946)
4	Estimated Net Rate Base	<u>4,454,721</u>	<u>(1,548,461)</u>
5	Depreciation Expense	476,505	(165,633)
6	Property Tax Expense	58,899	(20,473)
7	O&M Related Expenses	<u>446,055</u>	<u>(155,049)</u>
8	Total Expenses	981,459	(341,155)
9	Net Operating Income Before FIT	(981,459)	341,155
10	FIT Benefit of Depreciation and Property Tax	343,511	(119,404)
11	FIT Benefit of Interest Expense	46,307	(16,096)
12	NOI Impact Before Newly Identified Costs		
13	Not Included in Company's COS Development	<u>(591,642)</u>	<u>205,655</u>
14	Pullman Project Costs Newly Identified Within Response		
15	to Public Counsel Data Request 244 REVISED	\$ 110,019	
16	Washington Jurisdictional PT Factor	<u>65.24%</u>	
17	Adjustment to Increase WA Jurisdictional Operating		
18	Expense for Additional Pullman Project Costs -		
19	Before Tax	\$ 71,776	
20	FIT Benefit of Additional WA O&M Expense	<u>(25,122)</u>	
21	Decrease to WA Jurisdictional NOI Related to Newly		
22	Identified Pullman Project O&M Expenses		<u>(46,655)</u>
23	Total Adjustment to Washington Jurisdictional Net		
24	Operating Income to Reflect an Allocation of Pullman		
25	Project Expenses to Idaho and Reflect an Allocation		
26	of Newly Identified Pullman Project O&M Expenses		
27	to Washington		<u>\$ 159,000</u>

Avista Corporation
Electric Docket No. UE-120436
Expense Savings as an Offset to the Cost of Spokane Smart Circuit Project

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1			Response to
2			Public Counsel
3	Expense Saving Expected to Result From		Data Request
4	Spokane Smart Circuit Project	\$155,577	241 REVISED
5	Federal Income Tax Rate	<u>35.00%</u>	
6	Decrease in Related Federal Income Taxes	\$ (54,452)	Line 4 x Line 5
7	Washington Jurisdictional Increase to Net Operating		
8	Income Resulting from Reflecting Expected Expense		
9	Savings Resulting from Spokane Smart Circuit Project	<u>\$101,125</u>	Line 4 - Line 6

Avista Corporation
Electric Docket No. UE-120436
Board of Directors - Stock Compensation

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1			Exhibit SC 13 &
2	Adjust Washington Jurisdictional Board of Directors		14 Board of
3	Stock Compensation Expense as Proposed by Public		Directors Fees
5	Counsel Witness Seb Coppola	\$ (255,587)	Adjustment.xlsx
6	Federal Income Tax Rate	<u>35.00%</u>	
7	Increase in Related Federal Income Taxes	\$ 89,455	Line 5 x Line 6
8	Washington Jurisdictional Increase to Net Operating		
9	Income Resulting from Board of Directors - Stock		
10	Compensation Expense Adjustment	<u>\$ 166,132</u>	Line 5 - Line 7

Avista Corporation
Electric Docket No. UE-120436
Board of Directors - Retainers

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1			Exhibit SC 13 &
2	Adjust Washington Jurisdictional Board of Directors		14 Board of
3	Retainer Fees Expense as Proposed by Public		Directors Fees
4	Counsel Witness Seb Coppola	\$ (177,833)	Adjustment.xlsx
5	Federal Income Tax Rate	<u>35.00%</u>	
6	Increase in Related Federal Income Taxes	\$ 62,242	Line 4 x Line 5
7	Washington Jurisdictional Increase to Net Operating		
8	Income Resulting from Board of Directors - Retainer		
9	Fees Expense Adjustment	<u>\$ 115,591</u>	Line 4 - Line 6

Avista Corporation
Electric Docket No. UE-120436
Officers' Benefits Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1			Exhibit SC 8C &
2			9C & 16 Recal-
3	Adjust Washington Jurisdictional Officers'		culatation of
4	Benefits Expense as Proposed by Public		Officers Utility
5	Counsel Witness Seb Coppola	\$ (199,377)	& Other Adj.xlsx
6	Federal Income Tax Rate	<u>35.00%</u>	
7	Increase in Related Federal Income Taxes	\$ 69,782	Line 5 x Line 6
8	Washington Jurisdictional Increase to Net Operating		
9	Income Resulting from Officers' Benefits Expense		
10	Adjustment Proposed by Public Counsel	<u>\$ 129,595</u>	Line 5 - Line 7

Avista Corporation
Electric Docket No. UE-120436
Remove Compensation Study Costs

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1			Exhibit SC 8C &
2			9C & 16 Recal-
3			culatation of
4	Remove Cost of Compensation Study as Proposed		Officers Utility
5	by Public Counsel Witness Seb Coppola	\$ (4,852)	& Other Adj.xlsx
6	Federal Income Tax Rate	<u>35.00%</u>	
7	Increase in Related Federal Income Taxes	\$ 1,698	Line 5 x Line 6
8	Washington Jurisdictional Increase to Net Operating		
9	Income Resulting from Removal of Cost of		
10	Compensation Study	<u>\$ 3,154</u>	Line 5 - Line 7

Avista Corporation
 Electric Docket No. UE-120436
 Adjust Non-Executive Labor for 2012 Wage Increases

Line No.	Description	Amount	Reference
1	Total Washington Jurisdictional Non-executive Labor		
2	Expense Adjustment to Reflect Wage Increases		
3	Awarded in Early 2012		
4	Washington Jurisdictional Adjustment by Function to		
5	Annualize Wages for Increases Granted in 2011 and		
6	Early 2012		
7	Production	357,593	Public
8	Transmission	94,687	Counsel
9	Distribution	329,885	Labor
10	Customer Accounts	150,896	Adj't 3.02.xlsx
11	Customer Service & Information	12,709	
12	Sales & Marketing	21	
13	Administrative and General	346,770	
14	Total Non-Executive Labor Adjustment	1,292,561	Sum Lines 7 - 13
15	Federal Income Tax Rate	35.00%	
16	Decrease in Related Federal Income Taxes	\$ (452,396)	Line 14 x Line 15
17	Washington Jurisdictional Reduction to NOI to		
18	Reflect 2012 Non-executive Labor Costs	\$ (840,165)	Line 14 - Line 16

Avista Corporation
 Electric Docket No. UE-120436
 Adjust Executive Labor Expense

Line No.	Description	Amount	Reference
1	Total Washington Jurisdictional Executive Labor		
2	Expense Adjustment to Reflect Compensation		
3	Levels and Allocations Proposed by Public Counsel		
4	Washington Jurisdictional Adjustment by Function to		
5	Reflect Compensation Levels and Allocations		
6	Proposed by Seb Coppola		
7	Production	\$ (4,385)	"WA PF -2012
8	Transmission	-	Labor &
9	Distribution	-	Benefit Total-
10	Customer Accounts	-	With Revised
11	Customer Service & Information	-	Salary &
12	Sales & Marketing	-	Alloc.xlsx"
13	Administrative and General	(284,781)	
14	Total Non-Executive Labor Adjustment	(289,166)	Sum Lines 7 - 13
15	Federal Income Tax Rate	35.00%	
16	Increase in Related Federal Income Taxes	\$ 101,208	Line 14 x Line 15
17	Washington Jurisdictional Increase to NOI to Reflect		
18	Executive Labor Costs and Allocations as Proposed		
19	by PC Witness S. Coppola	\$ 187,958	Line 14 - Line 16

Avista Corporation
Electric Docket No. UE-120436
Proforma Insurance Expense - Reflects 50% Allocation of D&O to Non-Utility Operations

Schedule No. 22
PCE 3.05

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1			2012 Insurance
2	Proforma Insurance Expense - Includes 50% Allocation		Adjustment with
3	of Directors and Officer's Insurance to Non-Utility		50 Percent Alloc
4	Operations	\$ (308,372)	to N-Utility.xlsx
5	Federal Income Tax Rate	<u>35.00%</u>	
6	Increase in Related Federal Income Taxes	\$ 107,930	Line 4 x Line 5
7	Washington Jurisdictional Increase to NOI to Reflect		
8	Insurance Expense and Allocations as Proposed		
9	by PC Witness S. Coppola	<u>\$ 200,442</u>	Line 4 - Line 6

Avista Corporation
Electric Docket No. UE-120436
Adjust Property Tax Expense to Synchronize with 2011 End of Test Year Plant in Service

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1	Total Washington Jurisdiction Proforma Property Tax		
2	Expense Synchronized with 2011 End of Test Year		
3	Actual Plant in Service:		
4	Production/Transmission Function	\$ 799,546	Staff_DR-333C
5			Confidential Attach
6	Distribution Function	396,901	A PC Property
7			Tax Adj't.xlsx
8	General	<u>8,546</u>	
9	Total Proforma Washington Jurisdictional		
10	Property Tax Expense	\$ 1,204,993	Sum Lines 4, 6, 8
11	Federal Income Tax Rate	<u>35.00%</u>	
12	Decrease in Related Federal Income Taxes	\$ (421,748)	Line 10 x Line 11
13	Washington Jurisdictional Reduction to Net Operating		
14	Income Resulting from Property Tax Adjustment	<u>\$ (783,245)</u>	Line 12 - Line 10