

Executive Short Term Incentive Plan (STIP) Payments
Adjustments

Exhibit SC-10

Line #	A	B	C	D	E	Allocated to:			
						Amount	WA Electric	WA Gas	WA Total
1	Company P STIP Expense in 2011 (1)	\$ 526,587							
2	Company Adjustment for 6-year average (1)	50,166							
3	Company Adjusted Executive STIP in Rate Case (2)	\$ 576,753	\$ 279,801	\$ 75,923	\$ 355,724				
4	Public Counsel Proposed Executive STIP in Rate Case (3)								
5	Public Counsel Proposed Adjustment to O&M Expense		\$ (279,801)	\$ (75,923)	\$ (355,724)				
6	Public Counsel Proposed Adjustment to Revenue Requirement		\$ (279,801)	\$ (75,923)	\$ (355,724)				
	Avista Adjustment Workpaper Reference		<u>2.15</u>	<u>2.12</u>					

Source:

- (1) Company Witness Andrews Workpaper 2.15 and 2.12 Tab C-RI-1. Adjustment is difference of 6-year average and 2011 payments.
- (2) Andrews Workpaper 2.15 Tab C-RI
- (3) See Exhibit SC-1TC Witness Coppola testimony.