

Directors and Officers Insurance:

A	B	C	D	E	F
	Public Counsel Allocation	Company Allocation (1)			Avista Adjustment Worksheet Reference
Avista Total D&O Insurance Expense - 2011 <sup>(1)</sup>	\$ 1,307,231	\$ 1,307,231			
Avista Pro-Forma 2012 D&O Insurance Expense <sup>(1)</sup>	1,075,710	1,075,710			
Percent Applicable to Utilities <sup>(2)</sup>	50%	90%			
Portion Applicable to Utilities	\$ 537,855	\$ 968,139			
Portion Applicable to Non-utility-Adjustment	537,855	107,571			
	<b>Public Counsel Allocated To Utility</b>	<b>Company Allocated To Utility <sup>(1)</sup></b>	<b>Adjustment To: Expense</b>	<b>Revenue Requirement</b>	
<b>Applicable to Electr. <sup>(3)</sup></b>					
Percent	72.193%	72.193%			
WA %	66.390%	66.390%			
Amount	\$ 257,788	\$ 464,019	\$ (206,231)	\$ (206,231)	3.05
<b>Applicable to Gas <sup>(3)</sup></b>					
Percent	19.437%	19.437%			
WA %	68.518%	68.518%			
Amount	\$ 71,631	\$ 128,935	\$ (57,305)	\$ (57,305)	3.03
<b>Total</b>	<b>\$ 329,419</b>	<b>\$ 592,954</b>	<b>\$ (263,535)</b>	<b>\$ (263,535)</b>	

Sources:

- (1) See Company response to PC-DR-033 Attachment A and Company Witness Andrews WP 3.05 Insurance Adjustment, Tab EPI-2.
- (2) See S. Coppola Testimony on behalf of Washington Attorney General - Public Counsel.
- (3) See Company Witness Andrews WP-3.05, tab EPI-1