

Recalculation of Executive Salaries Expense Summary

Exhibit SC-9

A B C D E F G

Line #	Executive Officers:	Avista Adjustment Workpaper Reference	Salary Expense Allocation		Difference	Public Counsel Proposed Adjustments To:	
			Public Counsel <sup>(1)</sup>	Company <sup>(2)</sup>		O&M Expense	Revenue Requirement
1	A/C 920	WA Electric	\$ 1,163,766	\$ 1,434,364	\$ (270,598)		
2		WA Gas	315,756	389,175	(73,419)		
3	A/C 557	WA Electric	107,215	112,666	(5,451)		
4	A/C 813	WA Gas	33,926	35,652	(1,726)		
5	Total		\$ 1,620,663	\$ 1,971,857	\$ (351,194)		
6							
7	Total	WA Electric	\$ 1,270,981	\$ 1,547,030	\$ (276,049)		(276,049)
8	Total	WA Gas	\$ 349,682	\$ 424,827	\$ (75,145)		(75,145)
9							
10							
11	Other Officers:						
12							
13	A/C 920	WA Electric	\$ 143,662	\$ 157,447	\$ (13,785)		(13,785)
14		WA Gas	38,979	42,719	(3,740)		(3,740)
15	Total		\$ 182,641	\$ 200,166	\$ (17,525)		
16							
17	All Officers - Summary						
18	WA Electric		\$ 1,414,643	\$ 1,704,477	\$ (289,835)		(289,835)
19	WA Gas		388,661	467,546	(78,885)		(78,885)
20	Total		\$ 1,803,304	\$ 2,172,023	\$ (368,719)		(368,719)

Sources:

- (1) See Exhibit SC-8C Lines 18 & 19 (Executive Officer), Line 29 & 30 (Other Officers) x 1.175 Paid Time Off loading factor from Andrews WP-3.03 PF, PLE-4.
- (2) See Company Witness Andrews WP-3.03 PF, tab PLE-4