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BEFORE THE WASHINGTON UTILITIES &
TRANSPORTATION COMMISSION

DOCKET NO. UE-99 _____
DOCKET NO. UG-99 _____

Exhibit No. 42
Witness: Katherine E. Mitchell, Avista Corp.

WUTC		
DOCKET NO. <u>UE-991606</u>		
EXHIBIT # <u>368</u>		
ADMIT	W/D	REJECT
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Avista Utilities

Pro Forma Officer Compensation

Twelve Months Ended December 31, 1998

Officer Compensation Expensed in 1998					
	<u>Acct 7920&7923</u>	<u>Acct 9920</u>	<u>Acct 7930</u>	<u>Subsidiaries</u>	<u>1998 Total</u>
A	<u>\$3,072,951</u>	<u>\$81,369</u>	<u>\$74,620</u>	<u>\$1,198,724</u>	<u>\$4,427,664</u>

Pro Forma Totals by Account					
	<u>Acct 7920&7923</u>	<u>Acct 9920</u>	<u>Acct 7930</u>	<u>Subsidiaries</u>	<u>Total</u>
B	<u>\$2,067,784</u>	<u>\$181,659</u>	<u>\$83,148</u>	<u>\$959,573</u>	<u>\$3,292,164</u>

Difference					
	<u>Acct 7920</u>	<u>Acct 9920</u>	<u>Acct 7930</u>	<u>Subsidiaries</u>	<u>Total</u>
C (B-A)	<u>-\$1,005,167</u>	<u>\$100,290</u>	<u>\$8,528</u>	<u>-\$239,151</u>	<u>-\$1,135,500</u>

Allocation to Avista's Washington Electric Operations					
	<u>Acct 7920&7923</u>	<u>Acct 9920</u>	<u>Acct 7930</u>	<u>Subsidiaries</u>	<u>Total</u>
	Notes 7&4	Notes 9&4	Notes 7&4	None	
x Note 9	-	81.975%	-		
x Note 7	73.656%	-	73.656%		
x Note 4	63.973%	63.973%	63.973%		
D(el) (CxNotes)	<u>-\$473,633</u>	<u>\$52,594</u>	<u>\$4,018</u>	<u>\$0</u>	<u>-\$417,021</u>

Allocation to Avista's Washington Gas Operations					
	<u>Acct 7920&7923</u>	<u>Acct 9920</u>	<u>Acct 7930</u>	<u>Subsidiaries</u>	<u>Total</u>
	Notes 7&4	Notes 9&4	Notes 7&4	None	
x Note 9	-	18.025%	-		
x Note 7	17.314%	-	17.314%		
x Note 4	68.426%	68.426%	68.426%		
D(gas) (CxNotes)	<u>-\$119,084</u>	<u>\$12,371</u>	<u>\$1,010</u>	<u>\$0</u>	<u>-\$105,703</u>