

[Service Date November 10, 2015]



STATE OF WASHINGTON

UTILITIES AND TRANSPORTATION COMMISSION

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November 10, 2015

NOTICE OF BENCH REQUEST

(Responses due by 3:00 p.m., Friday, November 13, 2015)

(Replies to responses due by 3:00 p.m., Monday, November 16, 2015)

RE: *Washington Utilities and Transportation Commission v. Avista Corporation dba Avista Utilities*, Dockets UE-150204 and UG-150205 (consolidated)

The following bench request is directed to Avista Corporation d/b/a Avista Utilities. Please respond no later than **3:00 p.m., Friday, November 13, 2015**. Other parties may file replies to Avista's response as long as they do so by **3:00 p.m., Monday, November 16, 2015**.

Bench Request No. 18: With regard to Kelly O. Norwood's exhibit, Exh. No. KON-1T at 41:1-11

Please provide the specific GAAP provision that requires Avista to write-off its existing \$21 million net investment in electric meters once a vendor is selected and an agreement is signed and any supporting opinions, guidance, interpretations or any authoritative attestations.

MARGUERITE E. FRIEDLANDER
Administrative Law Judge

cc: All Parties