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May 18, 2004

Carole Washburn, Secretary
Washington Utilities and Transportation Commission
P.O. Box 47250
1300 S. Evergreen Park Drive S.W.
Olympia, WA 98504-7250

Re: Financial Reporting Rules
Docket No. A-021178

Dear Ms. Washburn:

Thank you for the opportunity to review the Draft Financial Reporting Rules. Avista appreciates the significant stakeholder involvement efforts by the Staff as these revisions have developed throughout this process.

Avista respectfully requests that the due date for affiliated interest and subsidiary transaction reports (in proposed WAC 480-100-264 and WAC 480-90-264) be changed from "one hundred twenty days from the end of the utility's fiscal year" to "five months from the end of the utility's fiscal year." Avista suggests this revision because there is significant reporting requirements at the beginning of the second quarter and this change "smoothes" reporting requirement workload.

Thank you for the opportunity to comment on these proposed rules. Please direct any questions on this matter to Bruce Folsom at (509) 495-8706 or Liz Andrews at (509) 495-8601.

Sincerely,

Kelly Norwood,
Vice-President, State and Federal Regulation