

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION
COMMISSION

Petition of
Avista Corporation
For An Accounting Order

DOCKET NO. UG-011501
ORDER GRANTING ACCOUNTING
PETITION

MEMORANDUM

1 On November 8, 2001, Avista Corporation filed with the Washington Utilities and
Transportation Commission a petition for an Accounting Order seeking authority to
continue accounting treatment related to the Natural Gas Benchmark Mechanism. The
Natural Gas Benchmark Mechanism and accounting treatment are set forth in Tariff
Schedule 163. The requested effective date of the tariff and petition request is April 1,
2002, with the duration of the Mechanism and associated accounting treatment being
one year (March 31, 2003).

FINDINGS

- 2 (1) Avista Corporation is engaged in the business of electric and gas service
within the state of Washington as a public service company, and is subject to
the jurisdiction of the Commission.
- 3 (2) On November 8, 2001, Avista Corporation filed with the Commission
a petition to continue the accounting treatment associated with the Natural Gas
Benchmark Mechanism.
- 4 (3) The proposed Accounting petition by Avista Corporation, as defined in Tariff
Schedule 163, is reasonable and should be approved.

ORDER

- 5 (1) Authorization is given to Avista Corporation to continue with the accounting
treatment associated with the Natural Gas Benchmark Mechanism both of
which are explicitly defined in Tariff Schedule 163.
- 6 (2) The Order shall in no way affect the authority of this Commission over rates,
services, accounts, evaluations, estimates, or determination of costs on any
matters whatsoever that may come before it, nor shall anything herein be

construed as an acquiescence in any estimate or determination of costs claimed or asserted.

- 7 (3) The Commission retains jurisdiction over the subject matter and Avista Corporation to effectuate the provisions of this Order.

DATED at Olympia, Washington, and effective this 30th of January, 2002.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

MARILYN SHOWALTER, Chairwoman

RICHARD HEMSTAD, Commissioner

PATRICK J. OSHIE, Commissioner