

Avista Corp.
1411 East Mission P.O. Box 3727
Spokane, Washington 99220-3727
Telephone 509-489-0500
Toll Free 800-727-9170



November 29, 2005

Ms. Carole J. Washburn, Executive Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
P. O. Box 47250
Olympia, Washington 98504-7250

Dear Ms. Washburn:

Re: Petition for Accounting Order Regarding Treatment of Certain Asset Retirement
Obligations (SFAS 143)

Enclosed please find an original and twelve copies of Avista Corporation's Petition for an accounting order related to SFAS 143, *Accounting for Asset Retirement Obligations*. Also enclosed are an original and twelve copies of work papers showing proposed accounting entries together with the calculations of the estimated values supporting the entries.

Questions regarding this Petition should be directed to Theresa Melvin at (509) 495-8165.

Sincerely,

A handwritten signature in cursive script that reads "Kelly Norwood".

Kelly Norwood
Vice President, State & Federal Regulation
Avista Corporation

Enclosures

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c: Simon ffitich