BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

AVISTA CORPORATION)	
for Authority to Sell its Interest in the Coal-Fired Centralia Power Plant)	DOCKET NOS. UE-991255
Coal-Filed Cellualia Fowel Flaint)	
In the Matter of the Application of	.)	UE-991262
PACIFICORP))	
for an Order Approving the Sale of its)	
Interest in (1) the Centralia Steam Electric)	
Generating Plant, (2) the Rate Based Portion of)	
the Centralia Coal Mine, and (3) Related)	
Facilities; for a Determination of the Amount of)	
and the Proper Rate Making Treatment of the)	
Gain Associated with the Sale, and for an)	
EWG Determination.)	
)	
In the Metter of the Application of	.)	UE-991409
In the Matter of the Application of)	UE-991409
PUGET SOUND ENERGY, INC.)	
f (1) A)	
for (1) Approval of the Proposed Sale of PSE's)	
Share of the Centralia Power Power and)	
Associated Transmission Facilities, and (2) Authorization to Amortize Gain Over a)	
Five-Year Period.)	
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EXHIBIT OF

ALAN P. BUCKLEY

STAFF OF WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DECEMBER 8, 1999