

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

AVISTA CORPORATION)	
)	
for Authority to Sell its Interest in the)	DOCKET NOS. UE-991255
Coal-Fired Centralia Power Plant)	
)	
.....))	
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 Matter of the Application of)	UE-991409
)	
PUGET SOUND ENERGY, INC.)	
)	
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.)	
.....))	

DIRECT TESTIMONY OF

KENNETH L. ELGIN

STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

DECEMBER 8, 1999