

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	11/03/08
CASE NO:	UE-080416 & UG-080417	WITNESS:	Elizabeth Andrews
REQUESTER:	Public Counsel	RESPONDER:	Jeanne Pluth
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	PC-350C	TELEPHONE:	(509) 495-2204
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REQUEST:

Please provide copies of any record of accounting treatment by Avista or Washington Water Power with respect to the potential liability related to the disputed Lake CDA ownership issue.

RESPONSE:

The only information regarding the accounting treatment for the Lake CDA issue is the pro forma adjustment proposed by the Company in this case. This information has been provided in the confidential workpapers of Company witness Ms. Andrews, at pages PF10₁ through PF10₇.