

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

JURISDICTION:	Washington	DATE PREPARED:	2/29/2000
CASE NO:	UE-991606	WITNESS:	Don M. Falkner
	UG-991607	RESPONDER:	Ronald L. McKenzie
REQUESTER:	Public Counsel	DEPT:	Rates
TYPE:	Data Request	TELEPHONE:	(509) 495-4320
DUE DATE:	3/2/2000	FIELD AUDIT:	___ Yes <u>X</u> No
REQUEST NO.:	94		

REQUEST:

Provide a complete breakdown of total corporate lobbying expenses, including federal, state, and local lobbying.

RESPONSE:

Lobbying expense is charged to a nonutility account, Account 426.4 Expenditures for Certain Civic, Political and Related Activities. Account 426.4 is not included as an operating expense for ratemaking or regulatory reporting purposes. A breakdown of Account 426.4 is shown on page 340 of the 1998 FERC Form 1 which is supplied in response to Public Counsel Data Request No. 88.

WUTC		
DOCKET NO. <u>UE-991606</u>		
EXHIBIT # <u>262</u>		
ADMIT	W/D	REJECT
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Name of Respondent Avista Corp.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/1999	Year of Report Dec. 31, 1998
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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Report the information specified below, in the order given, for the respective income deduction and interest charges account. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) Miscellaneous Amortization (Account 425): Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions: Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430) - For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431) - Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	Acct. 425.00 - MISCELLANEOUS AMORTIZATION	
2	Gas plant acquisition adjustment applicable to	
3	purchase of CP National, Oregon & California	
4	distribution system. Contra acct. 115. Amorti-	
5	zation period from 10/1991 to 9/2011.	1,323,416
6		
7	Electric plant acquisition adjustment applicable to	
8	purchase of Sandpoint, Idaho system. Contra acct.	
9	115. Amortization period from 1/1995 to 12/1998.	1,720,126
10	TOTAL-425	3,043,542
11		
12	Acct. 426.10 - DONATIONS	
13	United Way	92,000
14	Spokane Symphony	20,000
15	Foundation Northwest	50,000
16	Spokane Neighborhood Center	20,000
17	1054 Items under \$20,000	368,135
18	Total-426.10	550,135
19		
20	Acct. 426.20 - LIFE INSURANCE	
21	Supplemental Executive Retirement Plan	2,023,832
22	4 Items under \$81,000	-1,005,470
23	Total-426.20	1,018,362
24		
25	Acct. 426.30 - PENALTIES	
26	Internal Revenue Service	15,504
27	Department of Revenue	4,108
28	2 Items under \$2,600	2,663
29	Total-426.30	22,275
30		
31	Acct. 426.40 - EXPENDITURES FOR CERTAIN CIVIC,	
32	POLITICAL AND RELATED ACTIVITIES	
33	Lobbyist	173,797
34	599 Items under \$20,000	731,638
35	Total-426.40	905,435
36		
37	Acct. 426.5 - OTHER DEDUCTIONS	
38	Nez Perce settlement adjustment	-5,329,500
39	Executive deferred compensation plan	656,064
40	Skagit amortization and accretion	-205,960
41	Kettle Falls reserve amortization	-228,480

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