

BEFORE THE WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

DOCKET NO. UE-99 _____

Exhibit No. 29

Witness: Don M. Falkner, Avista Corp.

WUTC

DOCKET NO. UE-991606

EXHIBIT # 229

ADMIT

W/D

REJECT

AVISTA CORPORATION

HYDRO RELICENSING BALANCE ACCOUNT
PROPOSED ACCOUNTS AND SAMPLE ENTRIES

Proposed FERC Accounts

Account 131 - Cash
Account 253 - Other Deferred Credits
Account 537 - Hydraulic Expense

Example Amounts

Revised Company Settlement O&M Proposal \$1,862,000
Washington Allocation at 66.99% \$1,247,000
Levelized Monthly Revenue Component \$ 104,000

(1) Example of a 5-month period with monthly levelized Hydro Relicensing expense recognition for Jan through May of 1999, based upon amount authorized for recovery by IPUC in WWP-E-98-11.

| | DR | CR |
|--------------------|-----------|------------|
| Jan-99 Account 537 | \$104,000 | |
| Account 253 | | \$ 104,000 |
| Feb-99 Account 537 | \$104,000 | |
| Account 253 | | \$ 104,000 |
| Mar-99 Account 537 | \$104,000 | |
| Account 253 | | \$ 104,000 |
| Apr-99 Account 537 | \$104,000 | |
| Account 253 | | \$ 104,000 |
| May-99 Account 537 | \$104,000 | |
| Account 253 | | \$ 104,000 |

(2) Example of a June 1999 periodic O&M Hydro Relicensing expenditures made pursuant to Settlement and after Idaho allocation.

| | DR | CR |
|-------------|-----------|------------|
| Account 253 | \$350,000 | |
| Account 131 | | \$ 350,000 |

(3) Deferred Credit entries and balance.

| | Account 253 | |
|---|-------------|------------|
| (1) | | \$ 104,000 |
| (1) | | \$ 104,000 |
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| (1) | | \$ 104,000 |
| (2) | \$350,000 | |
| Example June 1999 balance represents liability to Customers | | \$ 170,000 |