

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

JURISDICTION:	Washington	DATE PREPARED:	6/19/2000
CASE NO:	UE-991606	WITNESS:	Don Falkner
	UG-991607	RESPONDER:	Don Falkner
REQUESTER:	WUTC	DEPT:	Rates
TYPE:	Data Request	TELEPHONE:	(509) 495-4326
DUE DATE:		FIELD AUDIT:	___ Yes <u>X</u> No
REQUEST NO.:	331		

REQUEST:

Regarding the statement about the Ice Storm that, "The gain from the Centralia sale can be used to totally offset these costs." (Dukich rebuttal, page 14, lines 5-6.) Please document the specific accounting debits in the books and records of Avista that are offset by the credit arising from the gain on the Centralia sale.

RESPONSE:

There is no specific debit recorded on the Company's financial accounting books and records at this time, nor is one required for ratemaking. Final accounting would need to be worked out with the Company's external auditors, however, if the Commission were to allow Ice Storm costs to be offset against the gain on the Centralia sale, a deferred debit could be recorded for financial accounting purposes.

WUTC		
DOCKET NO. <u>UE-991606</u>		
EXHIBIT # <u>279</u>		
ADMIT	W/D	REJECT
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>