

**BPA Issues List for
FY 2006 ASCM Template Filing: Avista**

No.	Schedule	Account Number	Item	Issue
1	1- Rate Base	303, Intangible Plant – Miscellaneous	303100 – Unspecified 303110 – Unspecified	PTD functionalization is not accepted. Please complete a direct analysis and submit supporting documentation.
2	1 – Rate Base	182.3, Other Regulatory Assets	Sub-accounts to 182.3	No supporting documentation - please submit details of line item functionalization.
3	1 – Rate Base	186, Miscellaneous Deferred Debits	Sub-accounts to 186	No supporting documentation - please submit details of line item functionalization.
4	1 – Rate Base	253, Miscellaneous Deferred Credits	Sub-accounts to 253	No supporting documentation - please submit details of line item functionalization.
5	1 – Rate Base	254, Other Regulatory Liabilities	Sub-accounts to 253	Account 182.3 lists direct analysis with assets distributed across production, transmission, and distribution. Account 254 functionalizes liabilities to distribution only. Please review and reallocate as appropriate and submit details to support line item functionalization.
6	3 – Expenses	404, Amortization of Intangible Plant – Account 303		No supporting documentation – please submit details of line item functionalization.
7	3B – Other Included Items	407.3, Regulatory Debits, and 407.4, Regulatory Credits		No supporting documentation - please submit details of line item functionalization.
8	3B – Other Included Items	456 – Other Electric Revenues		No supporting documentation - please submit details of line item functionalization.
9	4 – Average System Costs	Distribution Loss	Distribution Loss Study	Current Study does not exist. Options are open with possibility to continue with a 5% default.

Date: May 19, 2008

Submitted by: Julia Shaughnessy

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10		New Resource Additions		Provide a detailed description of each new resource Provide detail justifying the forecasted costs. Provide detail justifying the plant output. If the plant is in service, provide the regulatory treatment of the resource.
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