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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)
OF AVISTA CORPORATION DBA AVISTA) **CASE NO. AVU-E-13-06**
UTILITIES FOR AN ACCOUNTING)
ORDER AUTHORIZING DEFERRED) **COMMENTS OF THE**
ACCOUNTING TREATMENT OF COSTS) **COMMISSION STAFF**
RELATED TO IMPROVING DISSOLVED)
OXYGEN LEVELS IN LAKE SPOKANE.)
_____)

The Staff of the Idaho Public Utilities Commission, by and through its Attorney of Record, Donald L. Howell II, Deputy Attorney General, submits the following comments in response to Order No. 32889 issued on September 10, 2013.

BACKGROUND

On August 28, 2013, Avista Corporation dba Avista Utilities (Avista) filed an Application seeking an accounting order related to the costs “to model, analyze, and develop a plan to improve the dissolved oxygen levels in Lake Spokane.” Application at 1 (footnote omitted). More specifically, Avista seeks to record and defer for “later possible recovery” approximately \$469,000 (Idaho’s share of the total cost of about \$1.34 million) related to improving the dissolved oxygen levels in Lake Spokane.