

Avista Corp.

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Toll Free 800-727-9170



April 6, 2010

Oregon Public Utility Commission
Attn: Filing Center
PO Box 2148
Salem, OR 97308-2148

RE: Avista Corp.'s Final Journal Entry for the Sale of Property – UP 252 per order 09-339

Please find enclosed per order 09-339, Avista Corp.'s final journal entry recording the sale of the Grants Pass property formerly used as a computer center, located in Grants Pass, Oregon. This electronic copy has been filed pursuant to OAR 860-011-0012.

Please direct any questions regarding this filing to Liz Andrews at (509) 495-8601.

Sincerely,

A handwritten signature in cursive script that reads "Kelly O. Norwood".

Kelly O. Norwood
Vice President, State and Federal Regulation

enclosure

Final Journal Entry for disposing structures and land at 618 SE "J" Street in Grants Pass, Josephine County, Oregon

FERC ACCOUNT	DEBIT	CREDIT	COMMENT
121000-NONUTILITY PROPERTY	1,240.08		Transfer Grants Pass Land to Nonutility
101000-PLANT IN SERVICE OWNED		1,240.08	Transfer Grants Pass Land to Nonutility
121000-NONUTILITY PROPERTY	283,507.74		Transfer Grants Pass Structures to Nonutility
101000-PLANT IN SERVICE OWNED		283,507.74	Transfer Grants Pass Structures to Nonutility
108000-ACCUMULATED DEPRECIATION	147,702.12		Transfer Grants Pass AD to Nonutility
122000-ACC DEPR NONUTILITY PROPERTY		147,702.12	Transfer Grants Pass AD to Nonutility
143500-OTHER ACCOUNTS RECEIVABLE MISC	348,312.00		Proceeds from sale of Grants Pass property
121000-NONUTILITY PROPERTY		1,240.08	Sale of Grants Pass land
121000-NONUTILITY PROPERTY		283,507.74	Sale of Grants Pass structures
122000-ACC DEPR NONUTILITY PROPERTY	147,702.12		Sale of Grants Pass structures
114000-PLANT ACQUISITION ADJUSTMENT		211,266.30	Gain on sale of Grants Pass property
	928,464.06	928,464.06	

Net Book Value of Plant

Account 3901000 - General Plant Structures & Improvements

Vintage	390100	AD	NBV
1948	2,465.00		
1970	2,654.45		
1977	185,186.43		
1980	2,344.48		
1987	791.70		
1988	1,028.55		
Original Cost of Plant from CP National	194,470.61	125,316.86	69,153.75
1995	1,811.78	656.59	1,155.19
1999	85,885.35	21,505.69	64,379.66
2002	1,340.00	222.98	1,117.02
Total including additions	283,507.74	147,702.12	135,805.62

Account 389200-Land

Vintage	389200	Land Sold	Land Keeping
1970	1,540.08	1,240.08	300.00