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Corp.

February 10, 2004

IDAHO PUBLIC
UTILITIES COMMISSION

State of Idaho
Idaho Public Utilities Commission
472 W. Washington St.
Boise, ID 83702-5983

Attention: Ms. Jean Jewell, Commission Secretary

Tariff I.P.U.C. No. 28 (Electric) and Tariff IPUC No. 27 (Natural Gas)

Enclosed for filing with the Commission are two compact disks (CD's) containing computer readable documents relating to IPUC Case No's. AVU-E-04-01 and AVU-G-04-01.

One CD contains the Transmittal Letter, Application, Attorney's Certificate of Confidentiality, and Protective Agreement, as well as the non-confidential Testimony, Exhibits, and Work-papers of Avista Corporation. Hard copies of these documents were filed with the Commission on Friday, February 6, 2004.

A second CD contains computer readable versions of Avista's exhibits that contain TRADE SECRET or CONFIDENTIAL information, as defined by Idaho Code Section 9-340 and 48-801, and should be treated as such under the Protective Agreement Between Avista Corporation and Idaho Public Utilities Commission Staff.

Questions regarding these compact disks should be directed to Mike Fink at 509-495-4706.

Sincerely,

Kelly O. Norwood
Vice President, State & Federal Regulation

Enclosures