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Corp.

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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 non-confidential work-papers of the following Avista Corporation witnesses:
Don M. Falkner Brian J. Hirschhorn William T. Wilson, Ph.D. William G. Johnson
Tara L. Knox Don F. Koczynski Malyn K. Malquist
Hard copies of these documents were previously filed with the Commission.

A second CD contains computer readable versions of work-papers for Avista witness William G. Johnson and William T. Wilson, Ph.D. These CD's 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