Avista Corp.

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UTILITIES COMMISSION

November 16, 2004

Jean D. Jewell, Secretary Idaho Public Utilities Commission 472 West Washington Street Boise, ID 83702

RE: IN THE MATTER OF THE REVISION AND UPDATED CALCULATION OF THE AVOIDED COST RATES FOR AVISTA CORPORATION DBA AVISTA UTILITIES, FOR IDAHO POWER COMPANY AND FOR PACIFICORP DBA UTAH POWER AND LIGHT COMPANY.

Case Nos. AVU-E-04-5, IPC-E-04-25, PAC-E-04-5

Dear Ms. Jewell:

Avista Utilities accepts the annual revision and updated calculation of the adjustable portion of the avoided cost rates as calculated and submitted by the IPUC staff. These new schedule of rates determined under the present methodology were submitted to Avista by the IPUC under letter dated November 4, 2004.

If there are any questions, please contact me at 509-495-4521.

Sincerely,

H. Douglas Young

Contracts and Resource Administrator