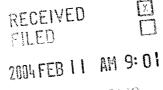
Avista Corp.

 1411 East Mission PO Box 3727

 Spokane, Washington 99220-3727

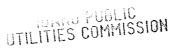
 Telephone 509-489-0500

 Toll Free 800-727-9170





February 10, 2004



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 Norwood

Vice President, State & Federal Regulation

**Enclosures**