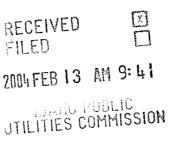
Avista Corp.

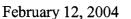
 1411 East Mission
 PO Box 3727

 Spokane, Washington
 99220-3727

 Telephone
 509-489-0500

 Toll Free
 800-727-9170





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. FalknerBrian J. HirschkornWilliam T. Wilson, Ph.D.William G. JohnsonTara L. KnoxDon F. KopczynskiMalyn K. MalquistHard 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 Norwood

Kelly O. Norwood Vice President, State & Federal Regulation

Enclosures



Corp.