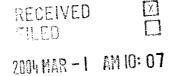
Avista Corp.

 1411 East Mission P0 Box 3727

 Spokane, Washington 99220-3727

 Telephone 509-489-0500

 Toll Free 800-727-9170





February 27, 2004

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) IPUC Case No's. AVU-E-04-01 and AVU-G-04-01.

Enclosed for filing with the Commission are an original and nine copies of Page 6 of Exhibit No. 4 for Dr. William Wilson, as part of his pre-filed direct testimony for Avista Corporation. This page has been revised and is submitted as a substitute to the originally filed page 6. Please remove the originally filed page 6 and replace it with the revised page 6 herein submitted.

I have also enclosed, for filing with the Commission, a compact disk containing a computer readable version of Dr. Wilson's complete Exhibit No. 4, which contains the revised page 6.

Questions regarding this submission should be directed to Mike Fink at 509-495-4706.

Sincerely,

Kelly O. Norwood

Kelly Norwood

Vice President, State & Federal Regulation

Enclosures

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have this 27th day of February, 2004, served the foregoing Revised Exhibit No. 4 page 6 of William T. Wilson's pre-filed direct testimony, by mailing a copy thereof, property addressed with postage prepaid to:

Jean D Jewell, Secretary Idaho Public Utilities Commission Statehouse Boise, ID 83720-5983 Pamela Mull Associate General Counsel Potlatch Corporation 601 W. Riverside Ave., Suite 1100 Spokane, WA 99201

Conley Ward Vice-President and General Counsel Potlatch Corporation 277 N 6th Street Suite 200 PO Box 2720 Boise, ID 83701

> Patty Olsness Rates Coordinator

Allowed Return – Return on Ratebase allowed by the State commission as documented by Regulatory Research Associates.

Test Year Utilized – Binary variable indicating whether the utility's state commission utilizes a forecast test year period or an historical test year period.

Regulatory Jurisdiction – Binary variable indicating whether or not the electric utility operating company is under the jurisdiction of more than one state regulatory authority. Electric utility operating companies that are part of a holding company structure and have "sister" companies regulated in other jurisdictions are considered multi-state for the purpose of this analysis.

Fuel Cost / Total Revenue – Calculated as total fuel cost divided by total revenue.

Load Factor – Calculated as Net Retail MWh Sold / [Peak Load * 8760]

Fuel Concentration – Calculated as MWh generated from the single largest fuel divided by Net Retail Sales, up to 100%.

Bad Debt – Calculated as Allowance for Doubtful Accounts / Retail Sales Dollars

Retail Load Growth – Calculated as the year-over-year change in retail load.

Retail Rate – Average retail rate as documented in Platt's PowerDat industry database.

Vertical Integration – Binary variable indicating whether or not the regulated electric operating company is engaged in energy production and delivery or just energy delivery.

Purchased Power – Calculated as total purchased power divided by total revenue.

Weather – Measured as the total annual cooling degree days within the state of primary operations.