



Avista Corp.

1411 East Mission P.O. Box 3727
Spokane, Washington 99220-0500
Telephone 509-489-0500
Toll Free 800-727-9170

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July 25, 2023

Ms. Jan Noriyuki
Commission Secretary
11331 W. Chinden Blvd
Building 8, Suite 201-A
Boise, ID 83714

RE: Case Nos. AVU-E-23-01 & AVU-G-23-01
Rebuttal Testimony in Support of Stipulation and Settlement

Enclosed for filing with the Commission in the above-referenced docket are the electronic copies of the Company's Rebuttal Testimony in Support of Stipulation and Settlement of witnesses Mr. Ehrbar. Please direct any questions related to this filing to Patrick Ehrbar at 509.495.8620.

Sincerely,

/s/ David J. Meyer

David J. Meyer
Vice President, Chief Counsel for Regulatory
& Governmental Affairs

Enclosures

c: Service List

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have this 25th day of July 2023, served the Rebuttal Testimony of Patrick Ehrbar in support of Stipulation and Settlement in Case Nos. AVU-E-23-01 and AVU-G-23-01, upon the following parties by electronically providing a copy thereof, to:

<p>Commission Staff:</p> <p>Chris Burdin Deputy Attorneys General Idaho Public Utilities Commission 11331 W. Chinden Blvd Building 8, Suite 201-A Boise, ID 83714 Chris.burdin@puc.idaho.gov</p> <p>Jan Noriyuki, Secretary Idaho Public Utilities Commission 11331 W. Chinden Blvd Building 8, Suite 201-A Boise, ID 83714 jan.noriyuki@puc.idaho.gov</p>	<p>Clearwater Paper:</p> <p>Peter J. Richardson Richardson Adams 515 N. 27th Street PO Box 7218 Boise, ID 83702 peter@richardsonadams.com</p> <p>Dr. Don Reading 280 S. Silverwood Way Eagle, ID 83616 dreading@mindspring.com</p> <p>carol.haugen@clearwaterpaper.com nathan.smith@clearwaterpaper.com jamie.mcdonald@clearwaterpaper.com</p>
<p>Idaho Forest Group:</p> <p>Andrew Moratzka Stoel Rives LLP 33 South Sixth Street, Suite 4200 Minneapolis, MN 55405 Andrew.moratzka@stoel.com</p> <p>Larry Crowley The Energy Strategies Institute, Inc. 3738 S. Harris Ranch Ave. Boise, ID 83716 crowleyla@aol.com</p> <p>Bradley R. Mullins Principal Consultant MW Analytics brmullins@mwanalytics.com</p>	<p>Walmart:</p> <p>Justina A. Caviglia Parons Behle & Latimer 50 Est Liberty Street, Suite 750 Reno, NV 89502 jcaviglia@parsonsbhleh.com</p> <p>Steve W. Chriss Director, Energy Services Walmart Inc. 2608 Southeast "J" Street Bentonville, AR 72716 Stephen.chriss@walmart.com</p>
<p>Idaho Conservation League:</p> <p>Marie Callaway Kellner Brad Heusinkveld Idaho Conservation League 710 N. 6th St. Boise, ID 83702 mcallner@idahoconservation.org bheusinkveld@idahoconservation.org</p>	<p>NW Energy Coalition:</p> <p>F. Diego Rivas NW Energy Coalition 1101 8th Ave. Helena, MT 59601 diego@nwenergy.org</p>

/s/ Paul Kimball

Paul Kimball
Manager of Compliance & Discovery