

DAVID J. MEYER
VICE PRESIDENT AND CHIEF COUNSEL FOR
REGULATORY AND GOVERNMENTAL AFFAIRS
AVISTA CORPORATION
1411 E. MISSION AVENUE
P. O. BOX 3727
SPOKANE, WASHINGTON 99220
PHONE: (509) 495-4316, FAX: (509) 495-8851

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IDAHO PUBLIC
UTILITIES COMMISSION

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE POWER COST)	CASE NO. AVU-E-14- <u>06</u>
ADJUSTMENT (PCA) ANNUAL RATE)	
ADJUSTMENT FILING OF AVISTA)	DIRECT TESTIMONY OF
CORPORATION)	JEANNE M. PLUTH

FOR AVISTA CORPORATION

1 **Q. Please state your name, the name of your employer, and your business address.**

2 A. My name is Jeanne M. Pluth. I am employed by Avista Corporation (“Avista” or
3 “Company”) at 1411 East Mission Avenue, Spokane, Washington.

4 **Q. In what capacity are you employed?**

5 A. I am employed by Avista as Manager of Regulatory Accounting in the State and
6 Federal Regulation Department.

7 **Q. Would you briefly describe your educational background and professional
8 experience.**

9 A. Yes. I am a 1986 graduate of Eastern Washington University with a Bachelor of
10 Arts Degree in Business Administration, majoring in Accounting. In 1987, I passed the Certified
11 Public Accountant exam, earning my CPA License in April 1988. I worked for McFarland &
12 Alton, CPAs from 1991 to 1997. I worked at Ecova, a subsidiary of Avista, before joining
13 Avista Utilities in December 2004. I served in the Projects and Fixed Assets section of the
14 Finance Department before I was hired into the State and Federal Regulation Department as a
15 Regulatory Analyst in November 2006. In this role, I have assisted in developing and supporting
16 the Company’s electric and/or natural gas general rate filings in Washington, Idaho and Oregon,
17 as well as miscellaneous regulatory accounting issues and special projects. In November 2013, I
18 was promoted to my current role. I have attended several utility accounting and ratemaking
19 training courses.

20 **Q. What is the scope of your testimony in this proceeding?**

21 A. My testimony provides a status report of the accounting entries and account
22 balances related to the Power Cost Adjustment (PCA) for the twelve months ended June 30,