



Avista Corp.

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May 28, 2014

Jean D. Jewell, Secretary
Idaho Public Utilities Commission
P O Box 83720
Boise, ID 83720-0074

RECEIVED
2014 MAY 29 AM 10:51
IDAHO PUBLIC
UTILITIES COMMISSION

RE: CASE NO. AVU-E-14-04 – Update To Published Avoided Cost Rates To Reflect An Updated Natural Gas Price Forecast Of The U.S. Energy Information Administration (EIA) and An Updated Cost Of Capital For Avista.

Dear Ms. Jewell:

Avista Corporation dba Avista Utilities (Avista or Company) submits the following comments in response to the Idaho Public Utilities Commission (IPUC) notice dated May 22, 2014 regarding updated calculations of the natural gas price forecast and capital cost assumptions for Avista:

The Company has reviewed for accuracy Commission Staff's newly published avoided cost rates for Avista, and agrees that the calculations are correct.

Please direct any questions on this matter to Clint Kalich at (509) 495-4532 or myself at (509) 495-4975.

Sincerely,

Linda Gervais
Manager, Regulatory Policy
Avista Utilities
linda.gervais@avistacorp.com
509-495-4975