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IDAHO PUBLIC  
UTILITIES COMMISSION

FILED VIA OVERNIGHT MAIL

September 19, 2014

Ms. Jean D. Jewell, Commission Secretary  
Idaho Public Utilities Commission  
472 W. Washington St.  
Boise, ID 83702-5983

**RE: Case No. AVU-E-14-06  
Power Cost Adjustment (PCA) Annual Filing of Avista Corporation**

Dear Ms. Jewell:

Enclosed for filing with the Commission are an original and seven copies of Avista's Reply Comments in Case AVU-E-14-06. Please direct any questions regarding this filing to Patrick Ehrbar at 509.495.8620.

Sincerely,

A handwritten signature in black ink, appearing to read "David J. Meyer", with a horizontal line extending to the right.

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

Enclosures

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that I have served Avista Corporation's Reply Comments in Case AVU-E-14-06 (Power Cost Adjustment Annual Rate Adjustment Filing) by mailing a copy thereof, postage prepaid, to the following:

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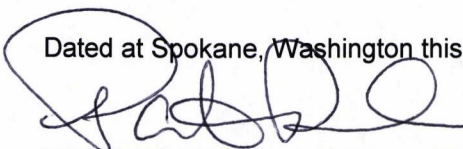
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Dated at Spokane, Washington this 19<sup>th</sup> day of September 2014.

  
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Patrick Ehrbar  
Manager, Rates & Tariffs