

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

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IDAHO PUBLIC
UTILITIES COMMISSION



February 10, 2004

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)

Enclosed for filing with the Commission are three copies of workpapers for Avista's witnesses, relating to IPUC Case No's. AVU-E-04-01 and AVU-G-04-01. These workpapers are courtesy copies to support Avista's previously filed testimony and exhibits. Please note that Avista previously filed, as required by IDAPA 31.01.01 Rule 121 Section 1.f, copies of workpapers for Don M. Falkner showing how test year data were adjusted.

This filing contains the complete workpapers of Mr. Malyn K. Malquist, Mr. Brian J. Hirschhorn, Mr. William G. Johnson (both non-confidential and CONFIDENTIAL), and Mr. Don F. Kopczynski. Additionally, this filing includes the workpapers of Ms. Tara L. Knox that support her electric testimony and exhibits.

Avista will provide, in a separate filing within two business days, the complete workpapers of Mr. William E. Avera, and Dr. William T. Wilson, as well as the workpapers of Ms. Tara L. Knox that support her natural gas testimony and exhibits.

Questions regarding these compact disks should be directed to Mike Fink at 509-495-4706.

Sincerely,

A handwritten signature in cursive script that reads "Kelly O. Norwood".

Kelly O. Norwood
Vice President, State & Federal Regulation

Enclosures