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**Corp.**

February 11, 2004

Idaho Public Utilities Commission  
Office of the Secretary  
RECEIVED

**FEB 12 2004**

State of Idaho  
Idaho Public Utilities Commission  
472 W. Washington St.  
Boise, ID 83702-5983

**Boise, Idaho**

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. 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.

Sincerely,

A handwritten signature in black ink that reads "Kelly O. Norwood". The signature is written in a cursive, flowing style.

Kelly O. Norwood  
Vice President, State & Federal Regulation

Enclosures