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August 14, 2014

Jean D. Jewell  
Commission Secretary  
Idaho Public Utilities Commission  
472 W. Washington Street  
Boise, ID 83702

Re: Case Nos. AVU-E-14-05 and AVU-G-14-01  
Comments of Avista Corporation

Enclosed for filing with the Commission are an original and seven copies of the Comments of Avista Corporation in support of the Stipulation and Settlement in the above-referenced dockets.

Please direct any questions related to this filing to Patrick Ehrbar at 509.495.8620.

Sincerely,

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

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

Enclosures

c: Service List

## CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have this 14<sup>th</sup> day of August, 2014, served Avista's comments in support of the Stipulation and Settlement in Case Nos. AVU-E-14-05 and AVU-G-14-01, upon the following parties, by electronic mail:

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Patrick Ehrbar  
Manager, Rates & Tariffs