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November 19, 2012

David W. Danner, Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Dr. SW
P. O. Box 47250
Olympia, Washington 98504-7250

RE: *Avista Corporation 2012 General Rate Case*
Dockets UE-120436 and UG-120437 (consolidated)
Avista Corporation 2011 General Rate Case (Decoupling)
Dockets UE-110876 and UG-110877 (consolidated)

Dear Mr. Danner:

Enclosed for filing are the original and 20 copies of the Rebuttal Testimony of Kenneth L. Elgin. Distribution has been made to all other parties of record.

The enclosures are not to be construed as testimony or evidence until such time as they are received into the record. Accordingly, we reserve the right to make revisions or additions to them as may become necessary prior to the time that this witness presents his testimony.

Sincerely,

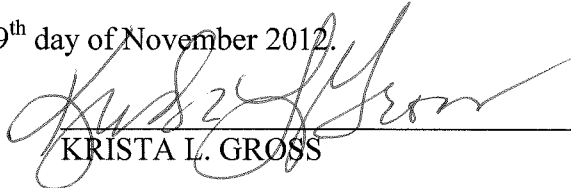
DONALD T. TROTTER
Assistant Attorney General

DTT:klg
Enclosures
cc: All parties

Dockets UE-120436/UG-120437 and UE-110876/UG-110877
(Consolidated)
CERTIFICATE OF SERVICE

I hereby certify that I have this day served the Rebuttal Testimony of Kenneth L. Elgin upon the persons and entities listed on the Service List below via e-mail and by depositing a copy of said document in the United States mail, addressed as shown on said Service List, with first class postage prepaid.

DATED at Olympia, Washington this 19th day of November 2012.



KRISTA L. GROSS

All parties have signed Confidentiality Agreements

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