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