

## EXHIBIT LIST

Dockets UE-140188 and UG-140189

NUMBER	WITNESS	A/R	DATE	DESCRIPTION
<b>Bench Exhibits and Settlement Agreement/Supporting Documentation</b>				
1	<b>Avista</b>	<b>A</b>	<b>09/23/14</b>	Exhibit Nos. EMA-2, EMA-3, EMA-4, EMA-5, and EMA-6 filed on behalf of Elizabeth M. Andrews, Excel spreadsheets (CD) (06/06/14)
2C	<b>Avista</b>	<b>A</b>	<b>09/23/14</b>	<b>***CONFIDENTIAL***</b> Electronic spreadsheet files in Excel format for any other exhibits that flow into the results of operations (CD) (06/06/14)
3	<b>Avista, Staff, Public Counsel, ICNU, NWIGU, and The Energy Project</b>	<b>A</b>	<b>09/23/14</b>	Full Settlement Stipulation, including Appendices 1-5 (40 pp.) (08/18/14) <b>revised 09/08/14, 11/12/14, and 11/19/14</b>
4	<b>Avista, Staff, Public Counsel, ICNU, NWIGU, and The Energy Project</b>	<b>A</b>	<b>09/23/14</b>	Joint Testimony of Kelly O. Norwood (Avista), Thomas E. Schooley (Staff), Lea Fisher (Public Counsel), Bradley E. Mullins (ICNU), Edward A. Finklea (NWIGU), and Charles M. Eberdt (The Energy Project) in Support of Settlement Stipulation (60 pp.) (08/29/14)
5	<b>Public Counsel</b>	<b>A</b>	<b>09/23/14</b>	Public Comment Exhibit (CD) (09/29/14)
<b>AVISTA WITNESSES</b>				
<b>Scott L. Morris, Chairman of the Board, President and Chief Executive Officer, Avista Corporation</b>				
SLM-1T	<b>Scott L. Morris</b>	<b>A</b>	<b>09/23/14</b>	Prefiled Direct Testimony of Scott L. Morris (28 pp.) (02/04/14)
SLM-2	<b>Scott L. Morris</b>	<b>A</b>	<b>09/23/14</b>	Overview of Avista and its Utility and Subsidiary Operations and a Diagram of Avista's Corporate Structure (3 pp.) (02/04/14)
SLM-3	<b>Scott L. Morris</b>	<b>A</b>	<b>09/23/14</b>	Avista's Electric and Natural Gas Service Areas Map (1 pg.) (02/04/14)
<b>Kelly O. Norwood, Vice President, State and Federal Regulation, Avista</b>				
KON-1T	<b>Kelly O. Norwood</b>	<b>A</b>	<b>09/23/14</b>	Prefiled Direct Testimony of Kelly O. Norwood (20 pp.) (02/04/14)
<b>Mark T. Thies, Senior Vice President, Chief Financial Officer and Treasurer, Avista</b>				
MTT-1T	<b>Mark T. Thies</b>	<b>A</b>	<b>09/23/14</b>	Prefiled Direct Testimony of Mark T. Thies

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				(24 pp.) (02/04/14)
MTT-2C	Mark T. Thies	A	09/23/14	*** CONFIDENTIAL*** Tables entitled <i>Long-term Securities Credit Ratings, Proposed Cost of Capital and Embedded Cost of Capital, Cost of Debt Detail – Washington, Cost of Short-Term Debt Detail, Cost of Long-Term Variable Rate Debt Detail, and Capital Structure Reconciliation</i> (6 pp.) (02/04/14)
MTT-3C	Mark T. Thies	A	09/23/14	***CONFIDENTIAL*** Avista's Interest Rate Risk Management Plan, dated August 1, 2013 (8 pp) (02/04/14)
MTT-4	Mark T. Thies	A	09/23/14	Table entitled <i>Weighted Cost of Equity</i> (1 pg.) (02/04/14)
MTT-5C	Mark T. Thies	A	09/23/14	*** CONFIDENTIAL*** Table entitled <i>Forecasted Capital Expenditures and Long-Term Debt Issuances by Year</i> (1 pg.) (02/04/14)
<b>Adrien M. McKenzie, Vice President, FINCAP, Inc.</b>				
AMM-1T	Adrien M. McKenzie	A	09/23/14	Prefiled Direct Testimony of Adrien M. McKenzie (47 pp.) (02/04/14)
AMM-2	Adrien M. McKenzie	A	09/23/14	Professional Qualifications of Adrien M. McKenzie (5 pp.) (02/04/14)
AMM-3	Adrien M. McKenzie	A	09/23/14	Description of Quantitative Analyses (54 pp.) (02/04/14)
AMM-4	Adrien M. McKenzie	A	09/23/14	ROE Analyses – Summary of Results (2 pp.) (02/04/14)
AMM-5	Adrien M. McKenzie	A	09/23/14	Capital Structure (1 pg.) (02/04/14)
AMM-6	Adrien M. McKenzie	A	09/23/14	Constant Growth DCF Model – Utility Group (3 pp.) (02/04/14)
AMM-7	Adrien M. McKenzie	A	09/23/14	Sustainable Growth Rate – Utility Group (2 pp.) (02/04/14)
AMM-8	Adrien M. McKenzie	A	09/23/14	Empirical Capital Asset Pricing Model (2 pp.) (02/04/14)
AMM-9	Adrien M. McKenzie	A	09/23/14	Electric Utility Risk Premium (4 pp.) (02/04/14)
AMM-10	Adrien M. McKenzie	A	09/23/14	Capital Asset Pricing Model (2 pp.) (02/04/14)
AMM-11	Adrien M. McKenzie	A	09/23/14	Expected Earnings Approach (1 pg.) (02/04/14)
AMM-12	Adrien M. McKenzie	A	09/23/14	Constant Growth DCF Model – Non-Utility Group (3 pp.) (02/04/14)
<b>Scott J. Kinney, Director, Power Supply, Avista</b>				
SJK-1T	Scott J. Kinney	A	09/23/14	Prefiled Direct Testimony of Scott J. Kinney (26 pp.) (02/04/14)
SJK-2	Scott J. Kinney	A	09/23/14	Avista's 2013 Electric Integrated Resource Plan and Appendices (CD) (02/04/14)
SJK-3	Scott J. Kinney	A	09/23/14	Table entitled <i>Load &amp; Resources Annual</i>

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				Summary (3 pp.) (02/04/14)
SJK-4C	Scott J. Kinney	A	09/23/14	***CONFIDENTIAL*** Avista's Energy Resources Risk Policy (33 pp.) (02/04/14)
<b>Clint G. Kalich, Manager, Resource Planning &amp; Power Supply Analyses, Avista</b>				
CGK-1T	Clint G. Kalich	A	09/23/14	Prefiled Direct Testimony of Clint G. Kalich (11 pp.) (02/04/14)
CGK-2C	Clint G. Kalich	A	09/23/14	***CONFIDENTIAL*** Summary Output for the Dispatch Model (3 pp.) (02/04/14)
<b>William G. Johnson, Wholesale Marketing Manager, Avista</b>				
WGJ-1T	William G. Johnson	A	09/23/14	Prefiled Direct Testimony of William G. Johnson (18 pp.) (02/04/14)
WGJ-2	William G. Johnson	A	09/23/14	Table entitled <i>Power Supply Pro Forma – Washington Jurisdiction, System Numbers – July 2012 – Jun 2013 Actual and 2015 Pro Forma, July 12 – June 13 Weather Normalized Load</i> (2 pp.) (02/04/14)
WGJ-3	William G. Johnson	A	09/23/14	Brief Description of Power Supply Adjustments (6 pp.) (02/04/14)
WGJ-4	William G. Johnson	A	09/23/14	Table entitled <i>Market Purchases and Sales, Plant Generation and Fuel Cost Summary, Washington Normalized January 2015 – December 2015</i> (1 pg.) (02/04/14)
WGJ-5	William G. Johnson	A	09/23/14	REC Revenue Rebate Mechanism (1 pg.) (02/04/14)
WGJ-6	William G. Johnson	A	09/23/14	REC Revenue Rebate Calculation, REC Revenue and Expenses, 2012 through June 2016, Washington Allocation (1 pg.) (02/04/14)
WGJ-7	William G. Johnson	A	09/23/14	Table entitled <i>Pro Forma January 2015 – December 2015, ERM Authorized Expenses and Retail Sales, July 2012 – June 2013 Historic Normalized Loads</i> (1 pg.) (02/04/14)
<b>Stephen A. Harper, Director of Gas Supply, Avista</b>				
SAH-1T	Stephen A. Harper	A	09/23/14	Prefiled Direct Testimony of Stephen A. Harper (11 pp.) (02/04/14)
SAH-2	Stephen A. Harper	A	09/23/14	Avista's 2012 Natural Gas Integrated Resource Plan (CD) (02/04/14)
<b>Don F. Kopczynski, Vice President of Energy Delivery, Avista</b>				
DFK-1T	Don F. Kopczynski	A	09/23/14	Prefiled Direct Testimony of Don F. Kopczynski (21 pp.) (02/04/14)
DFK-2	Don F. Kopczynski	A	09/23/14	Table entitled <i>Customer Usage, State of Washington – Electric &amp; Gas, As of December 31, 2013</i> (1 pg.) (02/04/14)
DFK-3	Don F. Kopczynski	A	09/23/14	Avista Utilities Asset Management, Protocol for Managing Select Aldyl A Pipe in Avista Utilities' Natural Gas System, dated May 2013 (35 pp.) (02/04/14)
DFK-4	Don F. Kopczynski	A	09/23/14	Avista Utilities, Two-Year Plan for

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				Managing Select Pipe Replacement in Avista Utilities' Natural Gas System, Docket UG-120715, dated May 31, 2013 (
<b>Heather L. Rosentrater, Director, Engineering and Transmission Operations, Avista</b>				
HLR-1T	Heather L. Rosentrater	A	09/23/14	Prefiled Direct Testimony of Heather L. Rosentrater (35 pp.) (02/04/14)
HLR-2	Heather L. Rosentrater	A	09/23/14	Table entitled <i>Avista Corporation, Energy Deliver, Pro Forma Transmission Revenue/Expenses</i> (1 pg.) (02/04/14)
<b>Karen S. Feltes, Senior Vice-President, Human Resources and Corporate Secretary, Avista</b>				
KSF-1T	Karen S. Feltes	A	09/23/14	Prefiled Direct Testimony of Karen S. Feltes (25 pp.) (02/04/14)
<b>James M. Kensok, Vice President and Chief Information and Security Officer, Avista</b>				
JMK-1T	James M. Kensok	A	09/23/14	Prefiled Direct Testimony of James M. Kensok (42 pp.) (02/04/14)
JMK-2C	James M. Kensok	A	09/23/14	<b>***CONFIDENTIAL***</b> Overview of Avista's Project Compass with attachments, dated August 2013 (243 pp.) (02/04/14)
<b>Dave B. DeFelice, Senior Business Analyst, Avista</b>				
DBD-1T	Dave B. DeFelice	A	09/23/14	Prefiled Direct Testimony of Dave B. DeFelice (30 pp.) (02/04/14)
DBD-2	Dave B. DeFelice	A	09/23/14	Graph entitled <i>Capital Expenditures</i> (1 pg.) (02/04/14)
DBD-3	Dave B. DeFelice	A	09/23/14	Graphs entitled <i>Handy Whitman Cost Index: Transmission Substations; Handy Whitman Cost Index: Transmission Equipment – Accts. 354, 355, and 356; Handy Whitman Cost Index: Distribution Substations; and Handy Whitman Cost Index: Distribution Equipment – Accts. 364, 365 &amp; 368</i> (4 pp.) (02/04/14)
DBD-4	Dave B. DeFelice	A	09/23/14	Table entitled <i>Avista 2013 Capital Additions Detail (System)</i> (8 pp.) (02/04/14)
DBD-5	Dave B. DeFelice	A	09/23/14	Business Cases Including: Project Description, Project Alternatives, Cost Summary, Business Risk, Financial Assessment, Strategic Assessment, Justification for the Project, Milestones, Key Performance Indicators, Et Cetera (301 pp.) (02/04/14)
<b>Elizabeth M. Andrews, Manager of Revenue Requirement in the State and Federal Regulation Department, Avista</b>				
EMA-1T	Elizabeth M. Andrews	A	09/23/14	Prefiled Direct Testimony of Elizabeth M. Andrews (112 pp.) (02/04/14)
EMA-2	Elizabeth M. Andrews	A	09/23/14	Electric Attrition Study (10 pp.) (02/04/14)
EMA-3	Elizabeth M. Andrews	A	09/23/14	Natural Gas Attrition Study (10 pp.) (02/04/14)
EMA-4	Elizabeth M. Andrews	A	09/23/14	Electric Pro Forma Cross Check Study (10 pp.) (02/04/14)
EMA-5	Elizabeth M. Andrews	A	09/23/14	Natural Gas Pro Forma Cross Check Study

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				(10 pp.) (02/04/14)
EMA-6	<b>Elizabeth M. Andrews</b>	<b>A</b>	<b>09/23/14</b>	Electric and Natural Gas 2016 Attrition Studies (16 pp.) (02/04/14)
EMA-7	<b>Elizabeth M. Andrews</b>	<b>A</b>	<b>09/23/14</b>	Allocation Processes & Methodologies (28 pp.) (02/04/14)
<b>Tara L. Knox, Senior Regulatory Analyst in the State and Federal Regulation Department, Avista</b>				
TLK-1T	<b>Tara L. Knox</b>	<b>A</b>	<b>09/23/14</b>	Prefiled Direct Testimony of Tara L. Knox (16 pp.) (02/04/14)
TLK-2	<b>Tara L. Knox</b>	<b>A</b>	<b>09/23/14</b>	Spreadsheet entitled <i>Average Production and Transmission Cost – Washington Electric</i> (2 pp.) (02/04/14)
TLK-3	<b>Tara L. Knox</b>	<b>A</b>	<b>09/23/14</b>	Narrative entitled <i>Electric Cost of Service</i> (9 pp.) (02/04/14)
TLK-4	<b>Tara L. Knox</b>	<b>A</b>	<b>09/23/14</b>	Spreadsheet entitled <i>Cost of Service Basic Summary – Washington Jurisdiction Electric Utility</i> (4 pp.) (02/04/14)
<b>Joseph D. Miller, Senior Regulatory Analyst in the State and Federal Regulation Department, Avista</b>				
JDM-1T	<b>Joseph D. Miller</b>	<b>A</b>	<b>09/23/14</b>	Prefiled Direct Testimony of Joseph D. Miller (12 pp.) (02/04/14)
JDM-2	<b>Joseph D. Miller</b>	<b>A</b>	<b>09/23/14</b>	Narrative entitled <i>Natural Gas Cost of Service Study</i> (9 pp.) (02/04/14)
JDM-3	<b>Joseph D. Miller</b>	<b>A</b>	<b>09/23/14</b>	Spreadsheet entitled <i>Cost of Service General Summary – Natural Gas Utility</i> (4 pp.) (02/04/14)
<b>Patrick D. Ehrbar, Manager of Rates and Tariffs in the State and Federal Regulation Department, Avista</b>				
PDE-1T	<b>Patrick D. Ehrbar</b>	<b>A</b>	<b>09/23/14</b>	Prefiled Direct Testimony of Patrick D. Ehrbar (81 pp.) (02/04/14)
PDE-2	<b>Patrick D. Ehrbar</b>	<b>A</b>	<b>09/23/14</b>	Avista's Present Electric Tariffs/Service Schedules (20 pp.) (02/04/14)
PDE-3	<b>Patrick D. Ehrbar</b>	<b>A</b>	<b>09/23/14</b>	Avista's Proposed Electric Tariff Sheets (29 pp.) (02/04/14)
PDE-4	<b>Patrick D. Ehrbar</b>	<b>A</b>	<b>09/23/14</b>	Spreadsheet entitled <i>Avista Utilities Washington Electric Proposed Increase by Service Schedule</i> (3 pp.) (02/04/14)
PDE-5	<b>Patrick D. Ehrbar</b>	<b>A</b>	<b>09/23/14</b>	Avista's Present Natural Gas Tariff Sheets (13 pp.) (02/04/14)
PDE-6	<b>Patrick D. Ehrbar</b>	<b>A</b>	<b>09/23/14</b>	Avista's Proposed Natural Gas Tariff Sheets (18 pp.) (02/04/14)
PDE-7	<b>Patrick D. Ehrbar</b>	<b>A</b>	<b>09/23/14</b>	Spreadsheet entitled <i>Avista Utilities Washington Natural Gas Proposed Increase by Service Schedule</i> (3 pp.) (02/04/14)
PDE-8	<b>Patrick D. Ehrbar</b>	<b>A</b>	<b>09/23/14</b>	Spreadsheet entitled <i>2015 Incremental Lost Margin from DSM – Pro Forma Cross Check Study</i> (1 pg.) (02/04/14)
PDE-9	<b>Patrick D. Ehrbar</b>	<b>A</b>	<b>09/23/14</b>	Spreadsheet entitled <i>Avista Utilities Electric Decoupling Mechanism, Development of Allowed Non-Power Supply Revenue by Rate Schedule – Electric</i> (4 pp.) (02/04/14)
PDE-10	<b>Patrick D. Ehrbar</b>	<b>A</b>	<b>09/23/14</b>	Spreadsheet entitled <i>Avista Utilities Natural</i>

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				<i>Gas Decoupling Mechanism, Development of Allowed Delivery Revenue by Rate Schedule – Natural Gas</i> (4 pp.) (02/04/14)
<b>STAFF WITNESSES</b>				
<b>Joanna Huang, Regulatory Analyst, UTC</b>				
JH-1T	Joanna Huang	A	09/23/14	Prefiled Response Testimony of Joanna Huang (6 pp.) (07/22/14)
JH-2	Joanna Huang	A	09/23/14	Attachments C and F of Avista’s Response to Staff’s Data Request No. 115 (4 pp.) (07/22/14)
<b>Betty A. Erdahl, Regulatory Analyst, UTC</b>				
BAE-1T	Betty A. Erdahl	A	09/23/14	Prefiled Response Testimony of Betty A. Erdahl (14 pp.) (07/22/14)
BAE-2	Betty A. Erdahl	A	09/23/14	Combined Working Capital Summary (1 pg.) (07/22/14)
BAE-3	Betty A. Erdahl	A	09/23/14	Combined Working Capital for the Twelve Month Period Ended December 31, 2013, AMA (1 pg.) (07/22/14)
BAE-4	Betty A. Erdahl	A	09/23/14	Combined Working Capital Calculation Allocated to Operating and Non-Operating Business (1 pg.) (07/22/14)
BAE-5	Betty A. Erdahl	A	09/23/14	Combined Working Capital Detail (4 pp.) (07/22/14)
<b>Christopher T. Mickelson, Regulatory Analyst, UTC</b>				
CTM-1T	Christopher T. Mickelson	A	09/23/14	Prefiled Response Testimony of Christopher T. Mickelson (71 pp.) (07/22/14) <b>revised 08/05/14</b>
CTM-2	Christopher T. Mickelson	A	09/23/14	Electric Cost of Service (5 pp.) (07/22/14)
CTM-3	Christopher T. Mickelson	A	09/23/14	Electric Revenue Allocation and Rate Design (8 pp.) (07/22/14) <b>revised 08/05/14</b>
CTM-4	Christopher T. Mickelson	A	09/23/14	Electric Cost Classifications and Allocations (5 pp.) (07/22/14) <b>revised 08/05/14</b>
CTM-5	Christopher T. Mickelson	A	09/23/14	Natural Gas Cost of Service (6 pp.) (07/22/14)
CTM-6	Christopher T. Mickelson	A	09/23/14	Natural Gas Revenue Allocation and Rate Design (6 pp.) (07/22/14) <b>revised 08/05/14</b>
CTM-7	Christopher T. Mickelson	A	09/23/14	Natural Gas Cost Classifications and Allocations (3 pp.) (07/22/14)
CTM-8	Christopher T. Mickelson	A	09/23/14	Allocation of Natural Gas Distribution Mains (1 pg.) (07/22/14)
<b>Kenneth L. Elgin, Senior Financial Analyst, UTC</b>				
KLE-1T	Kenneth L. Elgin	A	09/23/14	Prefiled Response Testimony of Kenneth L. Elgin (73 pp.) (07/22/14)
KLE-2	Kenneth L. Elgin	A	09/23/14	Experience and Qualifications (4 pp.) (07/22/14)
KLE-3	Kenneth L. Elgin	A	09/23/14	Avista Cost of Debt (2 pp.) (07/22/14)
KLE-4	Kenneth L. Elgin	A	09/23/14	Standard & Poor’s RatingsDirect: Avista

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				May 9, 2014 (6 pp.) (07/22/14)
KLE-5	<b>Kenneth L. Elgin</b>	<b>A</b>	<b>09/23/14</b>	Value Line, Avista Corporation, November 1, 2013 (1 pg.) (07/22/14)
KLE-6	<b>Kenneth L. Elgin</b>	<b>A</b>	<b>09/23/14</b>	Calculation of Cost of Capital for Full Decoupling (1 pg.) (07/22/14)
KLE-7	<b>Kenneth L. Elgin</b>	<b>A</b>	<b>09/23/14</b>	Selected Historical Financial Data – Avista Corporation (11 pp.) (07/22/14)
KLE-8	<b>Kenneth L. Elgin</b>	<b>A</b>	<b>09/23/14</b>	Avista Corporation Historical Stock Prices (1 pg.) (07/22/14)
<b>Thomas E. Schooley, Assistant Director – Energy Regulation, UTC</b>				
TES-1T	<b>Thomas E. Schooley</b>	<b>A</b>	<b>09/23/14</b>	Prefiled Response Testimony of Thomas E. Schooley (40 pp.) (07/22/14) <b>revised 08/05/14</b>
TES-2C	<b>Thomas E. Schooley</b>	<b>A</b>	<b>09/23/14</b>	<b>***CONFIDENTIAL***</b> Staff Decoupling Proposal – Electric (4 pp.) (07/22/14) <b>revised 08/05/14</b>
TES-3C	<b>Thomas E. Schooley</b>	<b>A</b>	<b>09/23/14</b>	<b>***CONFIDENTIAL***</b> Staff Decoupling Proposal – Natural Gas (4 pp.) (07/22/14) <b>revised 08/05/14</b>
TES-4C	<b>Thomas E. Schooley</b>	<b>A</b>	<b>09/23/14</b>	<b>***CONFIDENTIAL***</b> Avista Exhibit No. PDE-9 Revised (4 pp.) (07/22/14)
TES-5	<b>Thomas E. Schooley</b>	<b>A</b>	<b>09/23/14</b>	Decoupling Results Compared (1 pg.) (07/22/14)
<b>Jason L. Ball, Regulatory Analyst, UTC</b>				
JLB-1T	<b>Jason L. Ball</b>	<b>A</b>	<b>09/23/14</b>	Prefiled Response Testimony of Jason L. Ball (13 pp.) (07/22/14)
JLB-2	<b>Jason L. Ball</b>	<b>A</b>	<b>09/23/14</b>	Testimony of Alan P. Buckley (15 pp.) (07/22/14)
JLB-3C	<b>Jason L. Ball</b>	<b>A</b>	<b>09/23/14</b>	<b>***CONFIDENTIAL***</b> Net Power Supply Expense (3 pp.) (07/22/14)
JLB-4C	<b>Jason L. Ball</b>	<b>A</b>	<b>09/23/14</b>	<b>***CONFIDENTIAL***</b> ERM Authorized Power Supply Expense (1 pg.) (07/22/14)
JLB-5	<b>Jason L. Ball</b>	<b>A</b>	<b>09/23/14</b>	Avista Response to Staff’s Data Request No. 162 (2 pp.) (07/22/14)
<b>David C. Gomez, Assistant Power Supply Manager, UTC</b>				
DCG-1CT	<b>David C. Gomez</b>	<b>A</b>	<b>09/23/14</b>	<b>***CONFIDENTIAL***</b> Prefiled Response Testimony of David C. Gomez (18 pp.) (07/22/14)
DCG-2	<b>David C. Gomez</b>	<b>A</b>	<b>09/23/14</b>	Avista’s Construction Work in Progress (CWIP) Balances (1 pg.) (07/22/14)
DCG-3	<b>David C. Gomez</b>	<b>A</b>	<b>09/23/14</b>	Avista’s Capital Expenditures; Variances from 2012 GRC Estimates (1 pg.) (07/22/14)
DCG-4	<b>David C. Gomez</b>	<b>A</b>	<b>09/23/14</b>	Avista’s Capital Additions; Variances from 2012 Estimates (1 pg.) (07/22/14)
DCG-5	<b>David C. Gomez</b>	<b>A</b>	<b>09/23/14</b>	Avista’s Annual Capital Expenditures, Additions and CWIP Balances (1 pg.) (07/22/14)

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DCG-6C	David C. Gomez	A	09/23/14	<b>***CONFIDENTIAL***</b> Avista's Response to Public Counsel's Data Request No. 22, Confidential Attachment A (51 pp.) (07/22/14)
DCG-7	David C. Gomez	A	09/23/14	Avista Capital Addition Estimate Updates from Original Filing (1 pg.) (07/22/14)
<b>Juliana M. Williams, Regulatory Analyst, UTC</b>				
JMW-1T	Juliana M. Williams	A	09/23/14	Prefiled Response Testimony of Juliana M. Williams (23 pp.) (07/22/14) <b>revised 08/05/14</b>
JMW-2	Juliana M. Williams	A	09/23/14	Pilot Electric and Natural Gas Low-Income Rate Discount (5 pp.) (07/22/14) <b>revised 08/05/14</b>
JMW-3	Juliana M. Williams	A	09/23/14	Avista Low-Income Rate Assistance Program Summary Report, Program Year 2012-13 (23 pp.) (07/22/14)
<b>Bradley T. Cebulko, Regulatory Analyst, UTC</b>				
BTC-1T	Bradley T. Cebulko	A	09/23/14	Prefiled Response Testimony of Bradley T. Cebulko (19 pp.) (07/22/14)
BTC-2	Bradley T. Cebulko	A	09/23/14	IEEE and Regional Benchmarks (4 pp.) (07/22/14)
BTC-3	Bradley T. Cebulko	A	09/23/14	Service Quality and Reliability Report Card (3 pp.) (07/22/14)
<b>Chris R. McGuire, Regulatory Analyst, UTC</b>				
CRM-1CT	Chris R. McGuire	A	09/23/14	<b>***CONFIDENTIAL***</b> Prefiled Response Testimony of Chris R. McGuire (54 pp.) (07/22/14) <b>revised 08/05/14</b>
CRM-2	Chris R. McGuire	A	09/23/14	Electric Attrition Analysis (10 pp.) (07/22/14) <b>revised 08/05/14</b>
CRM-3	Chris R. McGuire	A	09/23/14	Natural Gas Attrition Analysis (10 pp.) (07/22/14) <b>revised 08/05/14</b>
CRM-4	Chris R. McGuire	A	09/23/14	REC Revenues Rebate (2 pp.) (07/22/14)
<b>THE ENERGY PROJECT WITNESS</b>				
<b>Charles M. Eberdt, Director, The Energy Project</b>				
CME-1T	Charles M. Eberdt	A	09/23/14	Prefiled Response Testimony of Charles M. Eberdt (11 pp.) (07/22/14)
CME-2	Charles M. Eberdt	A	09/23/14	Brief Resume (1 pg.) (07/22/14)
<b>PUBLIC COUNSEL'S WITNESSES</b>				
<b>James R. Dittmer, Senior Regulatory Counsel, Utilitech, Inc.</b>				
JRD-1CT	James R. Dittmer	A	09/23/14	<b>***CONFIDENTIAL***</b> Prefiled Response Testimony of James R. Dittmer (86 pp.) (07/22/14)
JRD-2	James R. Dittmer	A	09/23/14	Summary of Public Counsel Electric Adjustments (8 pp.) (07/22/14)
JRD-3	James R. Dittmer	A	09/23/14	Summary of Public Counsel Natural Gas Adjustments (8 pp.) (07/22/14)
JRD-4C	James R. Dittmer	A	09/23/14	<b>***CONFIDENTIAL***</b> Response to Staff's Data Request No. 92 (1 pg.) (07/22/14)



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JRD-5C	<b>James R. Dittmer</b>	<b>A</b>	<b>09/23/14</b>	<b>***CONFIDENTIAL***</b> Response to Public Counsel's Data Request No. 22 (52 pp.) (07/22/14)
JRD-6	<b>James R. Dittmer</b>	<b>A</b>	<b>09/23/14</b>	Response to Public Counsel's Data Request No. 136 (2 pp.) (07/22/14)
JRD-7	<b>James R. Dittmer</b>	<b>A</b>	<b>09/23/14</b>	Response to Public Counsel's Data Request No. 191 (3 pp.) (07/22/14)
JRD-8	<b>James R. Dittmer</b>	<b>A</b>	<b>09/23/14</b>	Summary of Experience and Qualifications (2 pp.) (07/22/14)
<b>Glenn A. Watkins, Principal and Senior Economist, Technical Associates, Inc.</b>				
GAW-1T	<b>Glenn A. Watkins</b>	<b>A</b>	<b>09/23/14</b>	Prefiled Response Testimony of Glenn A. Watkins (33 pp.) (07/22/14)
GAW-2	<b>Glenn A. Watkins</b>	<b>A</b>	<b>09/23/14</b>	Background & Experience Profile (3 pp.) (07/22/14)
GAW-3	<b>Glenn A. Watkins</b>	<b>A</b>	<b>09/23/14</b>	Workpaper JDM-G-44 of Joseph Miller, Tab: "Mains-Weighted Cost" (2 pp.) (07/22/14)
GAW-4	<b>Glenn A. Watkins</b>	<b>A</b>	<b>09/23/14</b>	Avista Response to Public Counsel Data Request No. 161 (2 pp.) (07/22/14)
GAW-5	<b>Glenn A. Watkins</b>	<b>A</b>	<b>09/23/14</b>	Public Counsel Natural Gas Class Cost of Service Study (4 pp.) (07/22/14)
GAW-6	<b>Glenn A. Watkins</b>	<b>A</b>	<b>09/23/14</b>	Public Counsel Customer Cost Analyses (Electric & Natural Gas) (1 pg.) (07/22/14)
<b>Stephen G. Hill, Principal, Hill Associates</b>				
SGH-1T	<b>Stephen G. Hill</b>	<b>A</b>	<b>09/23/14</b>	Prefiled Response Testimony of Stephen G. Hill (80 pp.) (07/22/14)
SGH-2	<b>Stephen G. Hill</b>	<b>A</b>	<b>09/23/14</b>	Electric Utility Industry Common Equity Ratios (1 pg.) (07/22/14)
SGH-3	<b>Stephen G. Hill</b>	<b>A</b>	<b>09/23/14</b>	Sample Group Selection (1 pg.) (07/22/14)
SGH-4	<b>Stephen G. Hill</b>	<b>A</b>	<b>09/23/14</b>	DCF Growth Rate Parameters (4 pp.) (07/22/14)
SGH-5	<b>Stephen G. Hill</b>	<b>A</b>	<b>09/23/14</b>	DCF Growth Rates (2 pp.) (07/22/14)
SGH-6	<b>Stephen G. Hill</b>	<b>A</b>	<b>09/23/14</b>	Stock Price, Dividend Yield (1 pg.) (07/22/14)
SGH-7	<b>Stephen G. Hill</b>	<b>A</b>	<b>09/23/14</b>	DCF Cost of Equity Capital (1 pg.) (07/22/14)
SGH-8	<b>Stephen G. Hill</b>	<b>A</b>	<b>09/23/14</b>	Mechanical DCF Analysis (1 pg.) (07/22/14)
SGH-9	<b>Stephen G. Hill</b>	<b>A</b>	<b>09/23/14</b>	CAPM Cost of Equity Capital (1 pg.) (07/22/14)
SGH-10	<b>Stephen G. Hill</b>	<b>A</b>	<b>09/23/14</b>	Earnings-Price Ratio Proof (1 pg.) (07/22/14)
SGH-11	<b>Stephen G. Hill</b>	<b>A</b>	<b>09/23/14</b>	Modified Earnings-Price Ratio Analysis (1 pg.) (07/22/14)
SGH-12	<b>Stephen G. Hill</b>	<b>A</b>	<b>09/23/14</b>	Market-To-Book Ratio Analysis (2 pp.) (07/22/14)
SGH-13	<b>Stephen G. Hill</b>	<b>A</b>	<b>09/23/14</b>	Washington Electric Operations (4 pp.) (07/22/14)
SGH-14	<b>Stephen G. Hill</b>	<b>A</b>	<b>09/23/14</b>	Washington Natural Gas (4 pp.) (07/22/14)

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SGH-15	<b>Stephen G. Hill</b>	<b>A</b>	<b>09/23/14</b>	Overall Cost of Capital (1 pg.) (07/22/14)
SGH-16	<b>Stephen G. Hill</b>	<b>A</b>	<b>09/23/14</b>	Education and Employment History of Stephen G. Hill (1 pg.) (07/22/14)
SGH-17	<b>Stephen G. Hill</b>	<b>A</b>	<b>09/23/14</b>	Determinants of Long-Run Sustainable Growth in the DCF Model (5 pp.) (07/22/14)
SGH-18	<b>Stephen G. Hill</b>	<b>A</b>	<b>09/23/14</b>	Sample Company Growth Rate Analyses (7 pp.) (07/22/14)
SGH-19	<b>Stephen G. Hill</b>	<b>A</b>	<b>09/23/14</b>	Quantifying Decoupling Risk (16 pp.) (07/22/14)
<b>Lea Fisher, Regulatory Analyst, Public Counsel</b>				
LF-1CT	<b>Lea Fisher</b>	<b>A</b>	<b>09/23/14</b>	<b>***CONFIDENTIAL***</b> Prefiled Response Testimony of Lea Fisher (19 pp.) (07/22/14)
LF-2	<b>Lea Fisher</b>	<b>A</b>	<b>09/23/14</b>	REC Revenue Rebate Calculation with Public Counsel's Proposed Interest Rate (1 pg.) (07/22/14)
LF-3	<b>Lea Fisher</b>	<b>A</b>	<b>09/23/14</b>	REC Revenue Rebate Calculation with Public Counsel's Proposed REC Purchase Adjustment and Interest Rate (1 pg.) (07/22/14)
LF-4	<b>Lea Fisher</b>	<b>A</b>	<b>09/23/14</b>	Public Counsel Proposed REC Rebate Allocation (1 pg.) (07/22/14)
LF-5C	<b>Lea Fisher</b>	<b>A</b>	<b>09/23/14</b>	<b>***CONFIDENTIAL***</b> Total REC Expenses, January 2012-June 2016 (1 pg.) (07/22/14)
LF-6	<b>Lea Fisher</b>	<b>A</b>	<b>09/23/14</b>	Avista's Response to Public Counsel's Data Request No. 130 (1 pg.) (07/22/14)
LF-7	<b>Lea Fisher</b>	<b>A</b>	<b>09/23/14</b>	Avista's Response to Public Counsel's Data Request No. 210 and Attachment A (2 pp.) (07/22/14)
LF-8	<b>Lea Fisher</b>	<b>A</b>	<b>09/23/14</b>	Avista's Response to Public Counsel's Data Request No. 207 (2 pp.) (07/22/14)
<b>ICNU WITNESSES</b>				
<b>Robert R. Stephens, Principal, Brubaker &amp; Associates, Inc., ICNU</b>				
RRS-1T	<b>Robert R. Stephens</b>	<b>A</b>	<b>09/23/14</b>	Prefiled Response Testimony of Robert R. Stephens (30 pp.) (07/22/14)
RRS-2	<b>Robert R. Stephens</b>	<b>A</b>	<b>09/23/14</b>	Qualifications of Robert R. Stephens (2 pp.) (07/22/14)
RRS-3	<b>Robert R. Stephens</b>	<b>A</b>	<b>09/23/14</b>	Monthly Peak Demands as a Percent of the Annual System Peak (1 pg.) (07/22/14)
RRS-4	<b>Robert R. Stephens</b>	<b>A</b>	<b>09/23/14</b>	Allocation of System Peak Day Capacity (1 pg.) (07/22/14)
RRS-5	<b>Robert R. Stephens</b>	<b>A</b>	<b>09/23/14</b>	Production-Related Costs Allocated Using a 4 CP Method (1 pg.) (07/22/14)
RRS-6	<b>Robert R. Stephens</b>	<b>A</b>	<b>09/23/14</b>	Production-Related Costs Allocated Using a 4 CP Method (Peak Credit) (1 pg.) (07/22/14)
RRS-7	<b>Robert R. Stephens</b>	<b>A</b>	<b>09/23/14</b>	Section 34 of Avista's Open Access

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				Transmission Tariff (3 pp.) (07/22/14)
RRS-8	<b>Robert R. Stephens</b>	<b>A</b>	<b>09/23/14</b>	Modifications for Production-Related Cost Allocation & Transmission Cost Allocation (1 pg.) (07/22/14)
<b>Bradley G. Mullins, consultant, ICNU</b>				
BGM-1CT	<b>Bradley G. Mullins</b>	<b>A</b>	<b>09/23/14</b>	<b>***CONFIDENTIAL***</b> Prefiled Response Testimony of Bradley G. Mullins (39 pp.) (07/22/14) <b>revised 08/01/14</b>
BGM-2	<b>Bradley G. Mullins</b>	<b>A</b>	<b>09/23/14</b>	Qualification Statement of Bradley G. Mullins (2 pp.) (07/22/14)
BGM-3	<b>Bradley G. Mullins</b>	<b>A</b>	<b>09/23/14</b>	Attrition Study Adjustment Calculation for Cost of Capital (1 pg.) (07/22/14)
BGM-4	<b>Bradley G. Mullins</b>	<b>A</b>	<b>09/23/14</b>	Pro Forma Cross Check Study Adjustment Calculation for Cost of Capital (2 pp.) (07/22/14)
BGM-5	<b>Bradley G. Mullins</b>	<b>A</b>	<b>09/23/14</b>	Attrition Study Adjustment Calculation to Remove Trending from Attrition Study (1 pg.) (07/22/14)
BGM-6	<b>Bradley G. Mullins</b>	<b>A</b>	<b>09/23/14</b>	Pro Forma Cross Check Study Adjustment Calculation for Forecast Capital Expenditures (2 pp.) (07/22/14)
BGM-7	<b>Bradley G. Mullins</b>	<b>A</b>	<b>09/23/14</b>	Pro Forma Cross Check Study Adjustment Calculation for Lost Energy Efficiency Margins (2 pp.) (07/22/14)
BGM-8	<b>Bradley G. Mullins</b>	<b>A</b>	<b>09/23/14</b>	Attrition Study Adjustment Calculation for Net Power Supply Cost Adjustments (1 pg.) (07/22/14)
BGM-9	<b>Bradley G. Mullins</b>	<b>A</b>	<b>09/23/14</b>	Pro Forma Cross Check Study Adjustment Calculation for Net Power Supply Cost Adjustments (2 pp.) (07/22/14)
BGM-10	<b>Bradley G. Mullins</b>	<b>A</b>	<b>09/23/14</b>	Avista Responses to ICNU Data Requests (6 pp.) (07/22/14)
<b>ICNU &amp; NWIGU WITNESS</b>				
<b>Michael P. Gorman, Principal, Brubaker &amp; Associates, Inc., ICNU &amp; NWIGU</b>				
MPG-1CT	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	<b>***CONFIDENTIAL***</b> Prefiled Response Testimony of Michael P. Gorman (68 pp.) (07/22/14)
MPG-2	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	Qualifications of Michael P. Gorman (4 pp.) (07/22/14)
MPG-3	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	Rate of Return (1 pg.) (07/22/14)
MPG-4C	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	<b>***CONFIDENTIAL***</b> Capital Structure (1 pg.) (07/22/14)
MPG-5	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	Cost of Debt (1 pg.) (07/22/14)
MPG-6	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	Proxy Group (1 pg.) (07/22/14)
MPG-7	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	Consensus Analysts' Growth Rates (1 pg.) (07/22/14)
MPG-8	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	Constant Growth DCF Model (Consensus Analysts' Growth Rates) (1 pg.) (07/22/14)
MPG-9	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	Payout Ratios (1 pg.) (07/22/14)

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MPG-10	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	Sustainable Growth Rate (2 pp.) (07/22/14)
MPG-11	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	Constant Growth DCF Model (Sustainable Growth Rate) (1 pg.) (07/22/14)
MPG-12	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	Electricity Sales are Linked to U.S. Economic Growth (1 pg.) (07/22/14)
MPG-13	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	Multi-Stage Growth DCF Model (1 pg.) (07/22/14)
MPG-14	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	Common Stock Market/Book Ratio (1 pg.) (07/22/14)
MPG-15	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	Equity Risk Premium – Treasury Bond (1 pg.) (07/22/14)
MPG-16	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	Equity Risk Premium – Utility Bond (1 pg.) (07/22/14)
MPG-17	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	Bond Yield Spreads (1 pg.) (07/22/14)
MPG-18	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	Treasury and Utility Bond Yields (3 pp.) (07/22/14)
MPG-19	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	Value Line Beta (1 pg.) (07/22/14)
MPG-20	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	CAPM Return (1 pg.) (07/22/14)
MPG-21C	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	<b>***CONFIDENTIAL*** Standard &amp; Poor's Credit Metrics (4 pp.) (07/22/14)</b>
MPG-22	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	Revised McKenzie DCF Cost of Equity Estimates (1 pg.) (07/22/14)
MPG-23	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	Variations of the CAPM and Beta Calculations (3 pp.) (07/22/14)
<b>NWIGU WITNESSES</b>				
<b>Michael P. Gorman, Principal, Brubaker &amp; Associates, Inc., NWIGU</b>				
MPG-24T	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	Prefiled Response Testimony of Michael P. Gorman (15 pp.) (07/22/14)
MPG-25	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	Attrition Revenue Requirement (2 pp.) (07/22/14)
MPG-26	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	Capital Account Escalation Rate (1 pg.) (07/22/14)
MPG-27	<b>Michael P. Gorman</b>	<b>A</b>	<b>09/23/14</b>	Natural Gas Results (1 pg.) (07/22/14)
<b>Brian C. Collins, Associates, Brubaker &amp; Associates, Inc., NWIGU</b>				
BCC-1T	<b>Brian C. Collins</b>	<b>A</b>	<b>09/23/14</b>	Prefiled Response Testimony of Brian C. Collins (22 pp.) (07/22/14)
BCC-2	<b>Brian C. Collins</b>	<b>A</b>	<b>09/23/14</b>	Qualifications of Brian C. Collins (3 pp.) (07/22/14)
BCC-3	<b>Brian C. Collins</b>	<b>A</b>	<b>09/23/14</b>	Summary of Natural Gas Margin (1 pg.) (07/22/14)
BCC-4	<b>Brian C. Collins</b>	<b>A</b>	<b>09/23/14</b>	Distribution Net Plant Allocation (1 pg.) (07/22/14)
BCC-5	<b>Brian C. Collins</b>	<b>A</b>	<b>09/23/14</b>	Allocation of System Peak Day Capacity (1 pg.) (07/22/14)