**VIA ELECTRONIC & OVERNIGHT MAIL**

September 19, 2016

Washington Utilities and Transportation Commission

1300 S. Evergreen Park Drive S. W.

P.O. Box 47250

Olympia, Washington 98504-7250

Attention: Mr. Steven King, Executive Director and Secretary

**RE: UE-160228 and UG-160229 (Rebuttal Testimony)**

Avista Corporation (“the Company”) hereby encloses for filing an original and 6 copies of the following prepared Rebuttal Testimony and Exhibits in the above referenced Dockets:

* Rebuttal Testimony of **Kelly O. Norwood**, Exhibit No.\_\_\_(KON-1T);
* Rebuttal Testimony of **Adrien M. McKenzie**, Exhibit No.\_\_\_(AMM-14T);
* First Exhibit to the Rebuttal Testimony of **Adrien M. McKenzie**, Exhibit No.\_\_\_(AAM-15);
* Second Exhibit to the Rebuttal Testimony of **Adrien M. McKenzie**, Exhibit No.\_\_\_(AMM-16);
* Third Exhibit to the Rebuttal Testimony of **Adrien M. McKenzie**, Exhibit No.\_\_\_(AMM-17);
* Rebuttal Testimony of **Elizabeth M. Andrews**, Exhibit No.\_\_\_(EMA-6T);
* First Exhibit to the Rebuttal Testimony of **Elizabeth M. Andrews**, Exhibit No.\_\_\_(EMA-7);
* Second Exhibit to the Rebuttal Testimony of **Elizabeth M. Andrews**, Exhibit No.\_\_\_(EMA-8);
* Third Exhibit to the Rebuttal Testimony of **Elizabeth M. Andrews**, Exhibit No.\_\_\_(EMA-9);
* Fourth Exhibit to the Rebuttal Testimony of **Elizabeth M. Andrews**, Exhibit No.\_\_\_(EMA-10);
* Fifth Exhibit to the Rebuttal Testimony of **Elizabeth M. Andrews**, Exhibit No.\_\_\_(EMA-11);
* Rebuttal Testimony of **Grant D. Forsyth**, Exhibit No.\_\_\_(GDF-1T);
* First Exhibit to the Rebuttal Testimony of **Grant D. Forsyth**, Exhibit No.\_\_\_(GDF-2);
* Rebuttal Testimony of **Clint G. Kalich**, Exhibit No.\_\_\_(CGJ-3T);
* Rebuttal Testimony of **William G. Johnson**, Exhibit No.\_\_\_(WGJ-6T);
* First Exhibit to the Rebuttal Testimony of **William G. Johnson**, Exhibit No.\_\_(WGJ-7);
* Rebuttal Testimony of **Heather L. Rosentrater**, Exhibit No.\_\_\_(HLR-9T);
* Rebuttal Testimony of **Karen K. Schuh**, Exhibit No.\_\_\_(KKS-8T);
* Rebuttal Testimony of **Jennifer S. Smith**, Exhibit No.\_\_\_(JSS-4T);
* First Exhibit to the Rebuttal Testimony of **Jennifer S. Smith**, Exhibit No.\_\_(JSS-5);
* Second Exhibit to the Rebuttal Testimony of **Jennifer S. Smith**, Exhibit No.\_\_\_(JSS-6);
* Rebuttal Testimony of **Tara L. Knox**, Exhibit No.\_\_\_(TLK-4T);
* Rebuttal Testimony of **Joseph D. Miller**, Exhibit No.\_\_\_(JDM-4T);
* Rebuttal Testimony of **Patrick D. Ehrbar**, Exhibit No.\_\_\_(PDE-8T);

The Company has provided its workpapers in electronic format on the CD included in this filing. Additional copies of this filing, supporting testimony and exhibits are available from the Company upon request. Questions regarding this filing should be directed to Liz Andrews at (509) 495-8601.

Sincerely,

David J. Meyer

Vice President and Chief Counsel for

Regulatory and Governmental Affairs

cc: See attached service list