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October 4, 2016

FILED VIA WEB PORTAL AND ABC LMI

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

Re: *Washington Utilities and Transportation Commission v. Avista Corp. d/b/a Avista Utilities*, Dockets UE-160228 and UG-160229

Dear Mr. King:

Enclosed, please find for filing in the above-referenced dockets, the original and six (6) copies of the Revised Direct Testimony of Glenn A. Watkins on behalf of Public Counsel and Exhibit No. GAW-14. Please note that workpapers to Exhibit No. GAW-14 is included in the excel version.

Mr. Watkins' testimony is being revised to reflect changes resulting from Mr. Watkins' review of Avista's rebuttal testimony and Avista's responses to discovery received on Friday, September 30, 2016. For clarity, the calculation for the changes is shown in a separate exhibit rather than in revisions to an existing exhibit.

Please contact me if you observe any discrepancies. Thank you.

Sincerely,

LISA W. GAFKEN
Assistant Attorney General
Public Counsel Unit Chief
(206) 4646-6595

LWG:cm

Enclosures

cc: Service List (ABC LMI, FedEx Overnight Delivery & E-mail)
ALJ Dennis Moss (via E-mail only)