

Avista Corp.
1411 East Mission P.O. Box 3727
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June 9, 2014

**RE: Avista Corporation Dockets UE-100467 & UG-100468 (consolidated)
Settlement Stipulation Compliance, Paragraph 22**

To all Parties:

Enclosed are two audit reports for 2013 titled "Accounting Practices Audit" and "Low-Income Rate Assistance Program Accounting Practices Audit". As noted in paragraph 22 of the approved Settlement Stipulation, "Avista will commit to performing the annual internal audit as described above and provide a copy of the same to all parties for three (3) years following its initial audit report." The attached report contains the results of the final reports.

In addition, as noted in paragraph 15 of the approved Settlement Stipulation in Dockets UE-110876 & UG-110877, "The Company shall provide to the Parties the results of its annual audit(s), as well as all internal and external costs associated with performing the audit(s) and preparing the report(s)." The total cost associated with performing the audits and preparing the reports was approximately \$34,400 in internal labor and benefit costs.

Questions regarding this filing should be directed to Liz Andrews (509) 495-8601.

Sincerely,

A handwritten signature in black ink, appearing to read "D. J. Meyer", with a horizontal line extending to the right.

David J. Meyer
Vice President and Chief Counsel for
Regulatory and Governmental Affairs
Enclosures


CERTIFICATE OF SERVICE

I **HEREBY CERTIFY** that I have served Avista Corporation's response to Bench Requests Nos. 1 and 2 in its Washington Electric and Gas General Rate Case Filing (UE-140188 & UG-140189), by mailing a copy thereof, postage prepaid to the following:

Steven King Executive Director & Secretary Washington Utilities and Trans. Comm. 1300 S. Evergreen Park Dr. SW Olympia, WA 98504-7250 sking@utc.wa.gov	Simon J. ffitc Senior Assistant Attorney General Public Counsel Section 800 Fifth Avenue, Suite 2000 Seattle, WA 98104-3188 simonf@atg.wa.gov
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I declare under penalty of perjury that the foregoing is true and correct.

Dated at Spokane, Washington this 6th day of June, 2014.



Paul Kimball
Sr. Regulatory Analyst