November 20, 2007

VIA E-MAIL & ABC LMI

Carole Washburn Executive Secretary Washington Utilities & Transportation Commission 1300 S. Evergreen Pk. Dr. S.W. PO Box 47250 Olympia, WA 98504-7250

Re: WUTC v Avista Corporation d/b/a Avista Utilities Docket Nos. UE-070804, UG-070805

> In the Matter of the Petition of Avista Corporation d/b/a Avista Utilities, For an Accounting Order Regarding the Appropriate Treatment of the Net Costs Associated with the Repurchase of Debt Docket No. UE-070311

Dear Ms. Washburn:

Enclosed please find the original and one copy of the Offer of Public Testimonial Exhibit No. 4 on behalf of Public Counsel for filing in the above-entitled dockets.

Sincerely,

Simon J. ffitch Assistant Attorney General Public Counsel Section (206) 389-2055

SJf:cjw Enclosures

cc: Service List (First Class Mail & E-mail)