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October 22, 2008

Washington Utilities and Transportation Commission 1300 S. Evergreen Park Drive S. W. P.O. Box 47250 Olympia, Washington 98504-7250

Attention: Mr. David Danner, Executive Secretary

RE: Avista Corporation Dockets UE-080416 & UG-080417

Avista Corporation ("the Company") hereby encloses for filing an original and 15 copies of the following prepared Rebuttal Testimony and Exhibits in the above mentioned Dockets:

- Prefiled Rebuttal Testimony of **Kelly O. Norwood**, Exhibit No.___(KON-1T);
- Prefiled Rebuttal Testimony of **Don M. Falkner**, Exhibit No. (DMF-1T);
- First Exhibit to the Prefiled Rebuttal Testimony of **Don M. Falkner**, Exhibit No. (DMF-2);
- Prefiled Rebuttal Testimony of **Elizabeth M. Andrews**, Exhibit No. (EMA-7T);
- Prefiled Rebuttal Testimony of **John J. Spanos**, Exhibit No. (JJS-1T);
- Prefiled Rebuttal Testimony of **Alan D. Felsenthal**, Exhibit No.___(ADF-1T);
- First Exhibit to the Prefiled Rebuttal Testimony of Alan D. Felsenthal, Exhibit No.___(ADF-2);
- Prefiled Rebuttal Testimony of **Toni E. Pessemier**, Exhibit No.___(TEP-4T);
- First Exhibit to the Prefiled Rebuttal Testimony of **Toni E. Pessemier**, Exhibit No. (TEP-5).

The testimony and exhibit of Toni Pessemier, has CONFIDENTIAL information, which is protected per Protective Order in WUTC Dockets UE-080416 and UG-080417 and by WAC 480-07-160

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,

Kelly Norwood

VP, State & Federal Regulation

Enclosures

c: See attached service list