

EXHIBIT LIST

Consolidated Dockets UE-070804 and UG-070805 (GRC) and UE-070311 (Petition)

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
JOINT EXHIBITS				
1		A	11/19/07	Partial Settlement Agreement filed October 15, 2007
2		A	11/19/07	Full Settlement Agreement filed November 5, 2007
3		A	11/19/07	Joint Narrative Statement in Support of Settlement
4		A	11/19/07	Public Comments
BENCH EXHIBITS				
AVISTA				
Elizabeth M. Andrews				
11	Elizabeth M. Andrews	A	11/19/07	EMA-1T: Prefiled Direct Testimony re Revenue Requirements (Pro Forma Results of Operations)
12	Elizabeth M. Andrews	A	11/19/07	EMA-2: Results of Operations Electric
13	Elizabeth M. Andrews	A	11/19/07	EMA-3: Results of Operations Gas
CROSS-EXAMINATION EXHIBITS				

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William E. Avera				
14	William E. Avera	A	11/19/07	WEA-1T: Prefiled Direct Testimony re: Return on Equity
15	William E. Avera	A	11/19/07	WEA-2: Witness Qualifications
16	William E. Avera	A	11/19/07	WEA-3: Discussion of Fundamental Analyses
17	William E. Avera	A	11/19/07	WEA-4: Discussion of Quantitative Analysis with Multiple "Schedules" Attached
CROSS-EXAMINATION EXHIBITS				
Christy M. Burmeister-Smith				
18	Christy M. Burmeister-Smith	A	11/19/07	CMBS-1T: Prefiled Direct Testimony providing an overview of Avista's amortization methodology related to premiums and discounts on repurchased debt (pertinent to Docket UE-070311)
CROSS-EXAMINATION EXHIBITS				
Heather L. Cummins				
19	Heather L. Cummins	A	11/19/07	HLC-1T: Prefiled Direct Testimony re Avista's proposal to implement Advanced Meter Reading (AMR) in WA beginning in 2008
20	Heather L. Cummins	A	11/19/07	HLC-2: Historical Meter Reading Expense in WA, ID, and OR
CROSS-EXAMINATION EXHIBITS				
David B. DeFelice				
21	David B. DeFelice	A	11/19/07	DBD-1T: Prefiled Direct Testimony re proposed changes in depreciation rates pertaining to Electric Plant in Service for Generation, Transmission, Distribution and General Plant

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				accounts; Gas Plant in Service for Underground Storage, Distribution and General Plant in Service
22	David B. DeFelice	A	11/19/07	DBD-2: Pro Forma Depreciation Adjustment— Electric
23	David B. DeFelice	A	11/19/07	DBD-3: Pro Forma Depreciation Adjustment— Gas
24	David B. DeFelice	A	11/19/07	DBD-4: Depreciation Parameters
CROSS-EXAMINATION EXHIBITS				
Karen S. Feltes				
25	Karen S. Feltes	A	11/19/07	KSF-1T: Prefiled Direct Testimony re Compensation, Including Executive Compensation
CROSS-EXAMINATION EXHIBITS				
Bruce W. Folsom				
26	Bruce W. Folsom	A	11/19/07	BWF-1T: Prefiled Direct Testimony providing overview of DSM programs, modification of accounting and regulatory treatment of DSM and evidence of prudent expenditures for electric and gas DSM
27	Bruce W. Folsom	A	11/19/07	BWF-2: Proposed Fixed Cost (Lost Margin) Amounts
28	Bruce W. Folsom	A	11/19/07	BWF-3: Anticipated Future Electric and Gas DSM Tariff Rider Levels
29	Bruce W. Folsom	A	11/19/07	BWF-4: Results and Cost-effectiveness of DSM programs
CROSS-EXAMINATION EXHIBITS				
Brian J. Hirschhorn				
30	Brian J. Hirschhorn	A	11/19/07	BJH-1T: Prefiled Direct Testimony re rate spread and rate design; revenue normalization adjustments for electric and gas
31	Brian J. Hirschhorn	A	11/19/07	BJH-2: Tariff Sheets-Electric-Currently Effective

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32	Brian J. Hirsch Korn	A	11/19/07	BJH-3: Tariff Sheets-Electric-Proposed
33	Brian J. Hirsch Korn	A	11/19/07	BJH-4: Proposed Increase by Service Schedule—Electric
34	Brian J. Hirsch Korn	A	11/19/07	BJH-5: Tariff Sheets-Gas-Currently Effective
35	Brian J. Hirsch Korn	A	11/19/07	BJH-6: Tariff Sheets-Gas-Proposed
36	Brian J. Hirsch Korn	A	11/19/07	BJH-7: Proposed Increase by Service Schedule—Gas
CROSS-EXAMINATION EXHIBITS				
William G. Johnson				
37	William G. Johnson	A	11/19/07	WGJ-1T: Prefiled Direct Testimony to identity and explain proposed normalizing and pro forma adjustments to power supply revenue and expense; describe new base level of power supply costs for ERM
38	William G. Johnson	A	11/19/07	WGJ-2: Power Supply Pro Forma—Washington Jurisdiction—System Numbers—2006 Actual and 2008 Pro Forma Loads
39	William G. Johnson	A	11/19/07	WGJ-3: Brief Description of Power Supply Adjustments
40	William G. Johnson	A	11/19/07	WGJ-4: Market Purchases and Sales, Plant Generation and Fuel Cost Summary—Washington Pro Forma January - December 2008
41	William G. Johnson	A	11/19/07	WGJ-5: ERM Authorized Power Supply Expense and Retail Sales – Pro Forma January –December 2008
CROSS-EXAMINATION EXHIBITS				
Clint G. Kalich				
42	Clint G. Kalich	A	11/19/07	CGK-1T: Prefiled Direct Testimony re AURORA dispatch model (feeds into Johnson who gives power supply pro forma adjustment calculations)
43	Clint G. Kalich	A	11/19/07	CGK-2: Avista Utilities Loads and Resources Position—Energy and

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				Capacity Tabulations
44	Clint G. Kalich	A	11/19/07	CGK-3: Monthly Energy by Resource
CROSS-EXAMINATION EXHIBITS				
Scott J. Kinney				
45	Scott J. Kinney	A	11/19/07	SJK-1T: Prefiled direct testimony re transmission upgrade projects by Avista, transmission revenue reduction and Grid West loan costs recovery; wood pole management
46	Scott J. Kinney	A	11/19/07	SJK-2: Map and Data re 230 kV Upgrade Project
47	Scott J. Kinney	A	11/19/07	SJK 3: Transmission Revenue and Expense—Pro Forma 2008 Adjustment
CROSS-EXAMINATION EXHIBITS				
Tara L. Knox				
48	Tara L. Knox	A	11/19/07	TLK-1T: Prefiled Direct Testimony re electric and gas cost of service studies, weather normalization adjustments and common costs in the retail revenue credit
49	Tara L. Knox	A	11/19/07	TLK-2: Electric Cost of Service Study
50	Tara L. Knox	A	11/19/07	TLK-3: Revenue to Cost by Functional Component Summary for Year Ended December 31, 2006
51	Tara L. Knox	A	11/19/07	TLK-4: Electric Production Property Adjustment Calculation for Test Year
52	Tara L. Knox	A	11/19/07	TLK-5: Natural Gas Cost of Service Study
53	Tara L. Knox	A	11/19/07	TLK-6: Gas Cost of Service General Summary for Test Year

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CROSS-EXAMINATION EXHIBITS				
Don F. Kopczynski				
54	Don F. Kopczynski	A	11/19/07	DFK-1T: Prefiled Direct Testimony providing overview of natural gas and electric delivery facilities and operations; customer service, and significant investments in electric transmission
CROSS-EXAMINATION EXHIBITS				
Malyn K. Malquist				
55	Malyn K. Malquist	A	11/19/07	MKM-1T: Prefiled Direct Testimony re: financial overview of the Company; capital structure and debt components
56	Malyn K. Malquist	A	11/19/07	MKM-2: Credit Ratings and Capital Structure
CROSS-EXAMINATION EXHIBITS				
Scott L. Morris				
57	Scott L Morris	A	11/19/07	SLM-1T: Prefiled Direct Testimony providing an overview and statement of primary factors driving increase
58	Scott L Morris	A	11/19/07	SLM-2: Corporate Structure; System Maps; Customer numbers and usage by class
CROSS-EXAMINATION EXHIBITS				
Kelley Norwood				
59	Kelly O. Norwood	A	11/19/07	KON-1T: Prefiled Direct Testimony supporting approval of a PCORC mechanism patterned after PSE's PCORC; proposal to use a Production Property

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				Adjustment
CROSS-EXAMINATION EXHIBITS				
Richard L. Storro				
60	Richard L. Storro	A	11/19/07	RLS-1T: Prefiled Direct Testimony providing overview of resource planning and power operations and comments re resource planning in light of new legislation; update on hydro and thermal plant upgrades; licensing activities status report; hedging strategy and risk management
61	Richard L. Storro	A	11/19/07	RLS-2: 2005 Electric Integrated Resource Plan
62	Richard L. Storro	A	11/19/07	RLS-3: Map—Spokane River Hydroelectric Project
63C	Richard L. Storro	A	11/19/07	RLS-4C: Energy Resources Risk Policy
CROSS-EXAMINATION EXHIBITS				
COMMISSION STAFF				
Alan P. Buckley				
64	Alan P. Buckley	A	11/19/07	APB-1T: Prefiled Response Testimony re transmission upgrade rate base and expense; RTO expense; resource planning and power operations including risk management; proposed new base level power supply expense for ERM
CROSS-EXAMINATION EXHIBITS				
Kenneth L. Elgin				
65C	Kenneth L. Elgin	A	11/19/07	KLE-1CT: Prefiled Response Testimony re cost of preferred equity; cost of debt; deferred items in cost of debt calculation
66	Kenneth L. Elgin	A	11/19/07	KLE-2: Summary of Witnesses prior experience testifying
67	Kenneth L. Elgin	A	11/19/07	KLE-3: Trust Preferred Securities calculation of costs

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68C	Kenneth L. Elgin	A	11/19/07	KLE-4C: Comparison of Debt Costs
CROSS-EXAMINATION EXHIBITS				
Danny P. Kermode				
69	Danny P. Kermode	A	11/19/07	DPK-1T: Prefiled Response Testimony presenting results of operations; rate base and capital structure
70	Danny P. Kermode	A	11/19/07	DPK-2: Electric Results of Operations
71	Danny P. Kermode	A	11/19/07	DPK-3: Gas Results of Operations
72	Danny P. Kermode	A	11/19/07	DPK-4: Pro Forma Interest Adjustment--Electric
73	Danny P. Kermode	A	11/19/07	DPK-5: Production Property Adjustment Calculation
74	Danny P. Kermode	A	11/19/07	DIP-6: Incentive Adjustment
75	Danny P. Kermode	A	11/19/07	DPK-7: Pro Forma Interest Adjustment--Gas
CROSS-EXAMINATION EXHIBITS				
Roland C. Martin				
76	Roland C. Martin	A	11/19/07	RCM-1T: Prefiled Response Testimony re Staff's opposition to Avista's PCORC proposal
CROSS-EXAMINATION EXHIBITS				
David C. Parcell				
77	David C. Parcell	A	11/19/07	DCP-1T: Prefiled Response Testimony re cost of capital
78	David C. Parcell	A	11/19/07	DCP-2: Professional Qualifications
79	David C. Parcell	A	11/19/07	DCP-3: Economic Indicators, Interest Rates & Stock Price Indicators
80	David C. Parcell	A	11/19/07	DCP-4: Segment Ratios 2004-2006
81	David C. Parcell	A	11/19/07	DCP -5: Bond Ratings & History of Credit Ratings
82	David C. Parcell	A	11/19/07	DCP-6: Capital Structure Ratios 2002-2006
83	David C. Parcell	A	11/19/07	DCP-7: AUS Utility Reports—

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				Electric Utility Groups Average Common Equity Ratios
84	David C. Parcell	A	11/19/07	DCP-8: Comparison Companies—Basis for Selection
85	David C. Parcell	A	11/19/07	DCP-9: Comparison Companies—Dividend Yield
86	David C. Parcell	A	11/19/07	DCP-10: Standard & Poor's 500 Composite 20-year U.S. Treasury Bond Yields—Risk Premiums
87	David C. Parcell	A	11/19/07	DCP-11: Comparison Companies—CAPM Cost Rates
88	David C. Parcell	A	11/19/07	DCP-12: Comparison Companies—Rates of Return on Average Common Equity
89	David C. Parcell	A	11/19/07	DCP-13: Standard & Poor's 500 Composite Returns and Market-to-Book Ratios
90	David C. Parcell	A	11/19/07	DCP-14: Risk Indicators
91	David C. Parcell	A	11/19/07	DCP-15: Avista Corporation Total Cost of Capital
92	David C. Parcell	A	11/19/07	DCP-16: Avista Corporation Pre-Tax Coverage
CROSS-EXAMINATION EXHIBITS				
Thomas E. Schooley				
93	Thomas E. Schooley	A	11/19/07	TES-1T: Prefiled Response Testimony providing overview of revenue requirement and associated rate of return and capital structure; allocation (spread) and rate design; automatic meter reading; Cascade and Terasen capacity releases
CROSS-EXAMINATION EXHIBITS				
William H. Weinman				
94	William H. Weinman	A	11/19/07	WHW-1T: Prefiled Response Testimony re Electric & Gas Revenue Requirements, Depreciation Rates and Wood Pole Treatment
95	William H. Weinman	A	11/19/07	WHW-2: Salvage Value Comparison

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96	William H. Weinman	A	11/19/07	WHW-3: Pro Forma Depreciation Adjustment
CROSS-EXAMINATION EXHIBITS				
Douglas E. Kilpatrick				
97	Douglas E. Kilpatrick	A	11/19/07	DEK-1T: Prefiled Response Testimony re Energy Conservation Program Expenditures
CROSS-EXAMINATION EXHIBITS				
Alan P. Buckley and Donald Schoenbeck Joint Testimony				
98C	Alan P. Buckley and Donald Schoenbeck Joint Testimony	A	11/19/07	JT-1CT: Prefiled Joint Response Testimony re Power Supply Issues per Stipulation
CROSS-EXAMINATION EXHIBITS				
PUBLIC COUNSEL				
J. Richard Hornby				
99	J. Richard Hornby	A	11/19/07	JRH-1T: Prefiled Response Testimony re funding of limited income programs; proposed PCORC mechanism; proposed change in accounting treatment for DSM program costs and removal of financial disincentive; Advanced Meter Reading
100	J. Richard Hornby	A	11/19/07	JRH-2: Professional Qualifications
101	J. Richard Hornby	A	11/19/07	JRH-3: Avista Retail Revenues and LIRAP Funds
102	J. Richard Hornby	A	11/19/07	JRH-4: Avista Utilities Revenues and Funding of LIRAP and Limited Income DSM in WA 2001 through 2006 Actual and 2008 Projected
103	J. Richard Hornby	A	11/19/07	JRH-5: Avista Response to Public Counsel Data Request No. 22
104	J. Richard Hornby	A	11/19/07	JRH-6: Avista Response to Public Counsel Data Request No. 53
105	J. Richard Hornby	A	11/19/07	JRH-7: Avista Response to Public Counsel Data Request No. 28

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106	J. Richard Hornby	A	11/19/07	JRH-8: Avista Response to Public Counsel Data Request No. 39
107	J. Richard Hornby	A	11/19/07	JRH-9: Avista Response to Public Counsel Data Request No.38
108	J. Richard Hornby	A	11/19/07	JRH-10: Avista Response to Public Counsel Data Request No.36
109	J. Richard Hornby	A	11/19/07	JRH-11: Avista Response to Public Counsel Data Request No.187
110	J. Richard Hornby	A	11/19/07	JRH-12: Excerpt from Avista Response to Public Counsel Data Request No.156
111	J. Richard Hornby	A	11/19/07	JRH-13: Avista Response to Public Counsel Data Request No.34
112	J. Richard Hornby	A	11/19/07	JRH-14: Avista Response to Public Counsel Data Request No.56
113	J. Richard Hornby	A	11/19/07	JRH-15: Avista Response to Public Counsel Data Request No.161
114	J. Richard Hornby	A	11/19/07	JRH -16: Avista Response to Public Counsel Data Request No.160
115	J. Richard Hornby	A	11/19/07	JRH-17: Avista Response to Public Counsel Data Request No.55
116	J. Richard Hornby	A	11/19/07	JRH-18: Avista Response to Public Counsel Data Request No.159
117	J. Richard Hornby	A	11/19/07	JRH-19: Avista Response to Public Counsel Data Request No.162
118	J. Richard Hornby	A	11/19/07	JRH-20: Avista Electric & Natural Gas Rate Changes 2000-2006
CROSS-EXAMINATION EXHIBITS				
William B. Marcus				
119C	William B. Marcus	A	11/19/07	WBM-1CT: Prefiled Response Testimony re capital structure and rate of return; executive compensation; directors' compensation; D&O insurance; advertising expense; EEI dues; other dues and donations; late payment charge [REVISED 11/19/2007]
120	William B. Marcus	A	11/19/07	WBM-2: Witness Qualifications
121	William B. Marcus	A	11/19/07	WBM-3: Avista Energy Pension Fund Return Expectations from 2006 10-K
122	William B. Marcus	A	11/19/07	WBM-4: TURN Data Request to PG&E in California Rate Proceeding

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123	William B. Marcus	A	11/19/07	WBM -5: Entergy Arkansas, Inc., Nuclear Decommissioning Funds Projected Before Tax Returns
124	William B. Marcus	A	11/19/07	WBM-6: Excerpts from Testimony on Nuclear Decommissioning Trust Fund Contribution Levels and Ratemaking
125	William B. Marcus	A	11/19/07	WBM-7: Russell Trust Company Commingled Employee Benefit Funds
126	William B. Marcus	A	11/19/07	WBM-8: Russell Power Point Presentation "Setting Long-Run Forecasts for Client XYZ"
127	William B. Marcus	A	11/19/07	WBM-9: Fortune Retirement Guide
128	William B. Marcus	A	11/19/07	WBM-10: Article from Barron's: Preparing for Low Returns by Keith Wibel, August 29, 2005
129	William B. Marcus	A	11/19/07	WBM-11: "What Risk Premium is 'Normal'?" by Robert D. Arnott and Peter L. Bernstein
130	William B. Marcus	A	11/19/07	WBM-12: Risk Management Perspectives, April 2003 "Reasonable Expectations for the Long-Run U.S. Equity Risk Premium
131	William B. Marcus	A	11/19/07	WBM-13: The Equity Risk Premium in January 2007: Evidence from the Global CFO Outlook Survey by John R. Graham and Campbell R. Harvey
132	William B. Marcus	A	11/19/07	WBM-14: Estimating the Ex Ante Equity Premium by R.G. Donaldson, M.J. Kramer and Lisa A. Kramer, November 2006
133	William B. Marcus	A	11/19/07	WBM-15: The Equity Premium Consensus Forecast Revisited by Ivo Welch, September 2001
134	William B. Marcus	A	11/19/07	WBM-16: Alberta Energy and Utilities Board re yields
135	William B. Marcus	A	11/19/07	WBM-17: Avista Response to Public Counsel DR PC-144

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ICNU				
Michael P. Gorman				
136C	Michael P. Gorman	A	11/19/07	MPG-1CT: Prefiled Response Testimony re return on equity and overall return
137	Michael P. Gorman	A	11/19/07	MPG-2: Witness Qualifications
138C	Michael P. Gorman	A	11/19/07	MPG-3C: ROE Adjustment Calculations
139	Michael P. Gorman	A	11/19/07	MPG-4: Excerpts of Credit Agency Reports
140	Michael P. Gorman	A	11/19/07	MPG-5: Accuracy of Interest Rate Forecasts
141C	Michael P. Gorman	A	11/19/07	MPG-6C: Proposed Rate of Return
142	Michael P. Gorman	A	11/19/07	MPG-7: Comparable Group
143	Michael P. Gorman	A	11/19/07	MPG-8: Growth Rate Estimates
144	Michael P. Gorman	A	11/19/07	MPG-9: Constant Growth DCF Model
145	Michael P. Gorman	A	11/19/07	MPG-10: GDP and Dividend Growth Rates
146	Michael P. Gorman	A	11/19/07	MPG-11: Two-Stage Growth DCF Model
147	Michael P. Gorman	A	11/19/07	MPG-12: Electric Common Stock Market/Book Ratio
148	Michael P. Gorman	A	11/19/07	MPG-13: Equity Risk Premium—Treasury Bond
149	Michael P. Gorman	A	11/19/07	MPG-14: Equity Risk Premium—Utility Bond
150	Michael P. Gorman	A	11/19/07	MPG-15: Annual Average Yields
151	Michael P. Gorman	A	11/19/07	MPG-16: Series “A” and “BAA” Bond Yields
152	Michael P. Gorman	A	11/19/07	MPG-17: Comparable Group Beta
153	Michael P. Gorman	A	11/19/07	MPG-18: Excerpt of Value Line Electric Utility (East) report
154	Michael P. Gorman	A	11/19/07	MPG-19: Avista Stock Price Performance

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155	Michael P. Gorman	A	11/19/07	MPG-20: CAPM Return Estimate, Beta 0.90
156	Michael P. Gorman	A	11/19/07	MPG-21: CAPM Return Estimate, Beta 0.80
157C	Michael P. Gorman	A	11/19/07	MPG-22C: S&P Credit Rating Financial Ratios and ROR at ROE of 10.0%
157A	Michael P. Gorman	A	11/19/07	MPG-23: Two stage growth DCF Model Applied to Dr. Avera's Proxy Group.
CROSS-EXAMINATION EXHIBITS				
Donald W. Schoenbeck				
158C	Donald W. Schoenbeck	A	11/19/07	DWS-1CT: Prefiled Response Testimony opposing PCORC
159	Donald W. Schoenbeck	A	11/19/07	DWS-2: Witness Qualifications
160	Donald W. Schoenbeck	A	11/19/07	DWS-3: Avista Response to Staff DR-59
161	Donald W. Schoenbeck	A	11/19/07	DWS-4: Avista Response to Staff DR-396
162	Donald W. Schoenbeck	A	11/19/07	DWS-5: Avista Response to Public Counsel DR-25
163	Donald W. Schoenbeck	A	11/19/07	DWS-6: Excerpt from PSE 2006 10-K SEC Filing
164	Donald W. Schoenbeck	A	11/19/07	DWS-7: Avista Response to ICNU DR-2.4
165	Donald W. Schoenbeck	A	11/19/07	DWS-8: Avista Response to Staff DR-53
166	Donald W. Schoenbeck	A	11/19/07	DWS-9: Avista Response to Public Counsel DR-24
167	Donald W. Schoenbeck	A	11/19/07	DWS-10: Avista Response to Staff DR-54
168C	Donald W. Schoenbeck	A	11/19/07	DWS-11C: Excerpt from Avista Response to Public Counsel DR-175C