August 26, 2005

VIA ELECTRONIC FILING & HAND DELIVERED ON 8/26/05 Carole Washburn

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

Re: Avista Electric & Gas GRC 2005 Docket Nos. UE-050482 & UG-050483

Dear Ms. Washburn:

Enclosed please find the original and sixteen copies of the Direct Testimony of Merton Lott 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 (U.S. Mail & Electronic Mail)