

September 22, 2005

VIA ELECTRONIC FILING & 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: Avista Electric & Gas GRC 2005
Docket Nos. UE-050482 & UG-050483

Dear Ms. Washburn:

Enclosed please find the originals and sixteen copies each of the Rebuttal Testimony and Exhibits of Jim Lazar and James Dittmer, the Rebuttal Testimony of Stephen Hill, and the Redacted and Confidential Rebuttal Testimony and Exhibits 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:kez
Enclosures

cc: Service List (Overnight Mail & Electronic Mail)