

EXHIBIT LIST

Dockets UE-090134 and UG-090135

David C. Parcell, President and Senior Economist, Technical Associates, Inc.				
DCP-1 T	David C. Parcell		17 Aug 09	Response Testimony on Cost of Capital
DCP-2	David C. Parcell		17 Aug 09	Witness Qualifications
DCP-3	David C. Parcell		17 Aug 09	Avista Corp. – Total Cost of Capital
DCP-4	David C. Parcell		17 Aug 09	Economic Indicators, Interest Rates, Stock Price Indicators
DCP-5	David C. Parcell		17 Aug 09	Avista Corp. – Segment Ratios 2006-2008
DCP-6	David C. Parcell		17 Aug 09	Avista Corp. – Bond Ratings, History of Credit Ratings
DCP-7	David C. Parcell		17 Aug 09	Avista Corp. – Capital Structure Ratios 2004-2008
DCP-8	David C. Parcell		17 Aug 09	AUS Utility Reports – Electric Utility Groups Average Common Equity Ratios
DCP-9	David C. Parcell		17 Aug 09	Comparison Companies – Basis for Selection
DCP-10	David C. Parcell		17 Aug 09	Comparison Companies – Dividend Yield, Retention Growth Rates, Per Share Growth Rates, DCF Cost Rates
DCP-11	David C. Parcell		17 Aug 09	Standard & Poor's 500 Composite 20-Year U.S. Treasury Bond Yields Risk Premiums
DCP-12	David C. Parcell		17 Aug 09	Comparison Companies – CAPM Cost Rates
DCP-13	David C. Parcell		17 Aug 09	Comparison Companies – Rates of Return on Average Common Equity, Market-to-Book Ratios
DCP-14	David C. Parcell		17 Aug 09	Standard & Poor's 500 Composite Returns & Market-to-Book Ratios 1992-2007
DCP-15	David C. Parcell		17 Aug 09	Avista Corp. – Rating Agency Ratios
CROSS-EXAMINATION EXHIBITS				
DCP-X PC 1	Public Counsel			UTC Staff's Data Request No. 4
DCP-X PC 2	Public Counsel			UTC Staff's Data Request No. 5
DPC-X PC 3	Public Counsel			UTC Staff's Data Request No. 6