



Avista Corp.
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Toll Free 800-727-9170

September 3, 2014

Public Utility Commission of Oregon
Attn: Filing Center
3930 Fairview Industrial Drive, SE
Salem, Or 97302-1166

Re: Workpapers in Avista Corporation's Request for General Rate Revision in Docket No. UG-284

Avista Corporation dba Avista Utilities (Avista or Company) submits for filing with the Commission 3 copies of the electronic workpapers of Elizabeth M. Andrews.

The electronic files of Ms. Andrew's workpapers where inadvertently left off of the original CD's filed with the case.

The following documents are enclosed:

- Electronic Workpapers of Elizabeth M. Andrews

Also, please note the original cover letter miss referenced CONFIDENTAIL Exhibit Nos. 202 and 204 as 402 and 404.

Please direct any questions regarding this matter to Paul Kimball at 509-495-4584 or paul.kimball@avistacorp.com.

Sincerely,

A handwritten signature in cursive script, appearing to read "Liz Andrews", is written over a horizontal line.

Liz Andrews
Manager of Revenue Requirements

Enclosure

cc: See attached service list

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have this day served electronic Workpapers in the Oregon Natural Gas General Rate Case Filing of Avista Utilities, a division of Avista Corporation, (UG-284) upon the parties listed below by mailing a copy thereof, postage prepaid and/or by electronic mail.

Judy Johnson
Oregon Public Utility Commission
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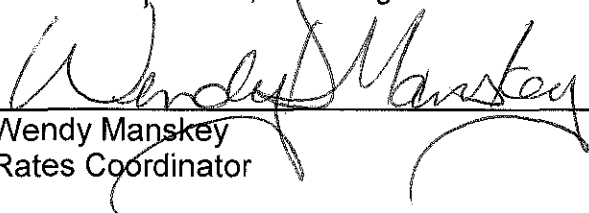
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Johanna Riemenschneider
Department of Justice
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I declare under penalty of perjury that the foregoing is true and correct.

Dated at Spokane, Washington this 3rd day of September 2014.



Wendy Manskey
Rates Coordinator