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VIA - Electronic Mail

March 17, 2010

Dave Danner
Executive Director and Secretary
Washington Utilities and Transportation Commission
PO Box 47250
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

Dear Mr. Danner:

Re: AVU-UG-100254

Attached for filing with the Commission is an electronic copy of the Company's "revised filing" of its proposed revisions to the following tariff sheet, WN U-29:

Substitute Eleventh Revision Sheet 191 Canceling Revised Eleventh Revision Sheet 191

This filing is a substitute to Avista's request for approval of an increase to Schedule 191 rates filed with the Commission on February 12, 2010. This substitute tariff provides new rates that reflect an agreement with Commission Staff to spread the requested increase spread over 16 months rather than the requested 1 year.

The estimated annual revenue change associated with this filing is approximately \$3.2 million for natural gas Schedule 191, or an increase of 2.27% of billed rates. The proposed rate will have an average monthly bill impact to residential customers using 70 therms of \$1.25.

Please direct any questions on this matter to Bruce Folsom, Director, Energy Efficiency at (509) 495-8706 or myself at (509) 495-4975.

Sincerely,

Linda Gervais
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State and Federal Regulation
Avista Utilities
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