**Avista Corp.**

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February 29, 2016

Mr. Steven V. King

Executive Director and Secretary

Washington Utilities and Transportation Commission

PO Box 47250

1300 S. Evergreen Park Drive SW

Olympia, WA 98504-7250

Dear Mr. King:

RE: UE-140188/UG-140189

Electric and Natural Gas Decoupling Mechanism

Quarterly Report

February 12, 2016 the Company provided the Decoupling Mechanism 4th quarter 2015 report confidentially pursuant to WAC 480-07-160 as the Company had not at that time released its earnings for 2015. The Company’s 2015 earnings have since been released and the Electric and Natural Gas Decoupling Mechanism Quarterly Report for 4th quarter 2015 is no longer confidential. Please supplement the February 12 filing with this un-redacted version.

Attached for filing with the Commission is an electronic copy of the Electric and Natural Gas Decoupling Mechanism Quarterly Report.

The report consists of spreadsheets showing the monthly revenue deferral calculations for October through December 2015.

Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the fourth quarter of 2015.

Questions regarding this filing should be directed to Tara Knox at (509) 495-4325.

Sincerely,

Patrick Ehrbar

Manager, Rates and Tariffs

Enc.