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| **Avista Corp.**  1411 East Mission P.O. Box 3727  Spokane. Washington 99220-0500  Telephone 509-489-0500  Toll Free 800-727-9170 |  |

***VIA – Commission Web-Portal***

July 28, 2015

Steven V. King

Executive Director and Secretary

Washington Utilities & Transportation Commission

1300 S. Evergreen Park Drive S. W.

P.O. Box 47250

Olympia, Washington 98504-7250

Dear Mr. King:

Attached for filing with the Commission is an electronic copy of Avista Corporation’s dba Avista Utilities (“Avista” or “the Company”) filing of its proposed substitute revisions to the following tariff sheet, WN U-28:

**Sub Sixteenth Revision Sheet 91** Canceling **Sub. Fifteenth Revision Sheet 91**

**Original Sheet 91A**

The substitute revisions reflect the corrected misallocation of the Washington State University (WSU) reimbursements that were incorrectly assigned to the electric program in 2013 and 2014. The reimbursements totaling $311,153, were mistakenly allocated to the electric program and have now been credited to the natural gas program. Also, this revision includes the removal of $2,500 for sponsorship of a NWEC event.

Pursuant to WAC 480-100-195(2), enclosed is a “Notice of Tariff Change” which will be posted on the Company’s website coincident with the date of this filing. Also attached are the Company’s workpapers supporting this filing.

Please direct any questions on this matter to Dan Johnson, Director, Energy Efficiency at (509) 495-2807 or myself at (509) 495-4975.

Sincerely,

/s/Linda Gervais

Linda Gervais

Manager, Regulatory Policy

Avista Utilities

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Enclosures

cc: Advisory Group