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November 29, 2006

Carole J. Washburn, Secretary Washington Utilities and Transportation Commission 1300 S. Evergreen Park Dr. SW P. O. Box 47250 Olympia, Washington 98504-7250

Re: In the Matter of the Petition of Avista Corporation d/b/a Avista Utilities for an Order Authorizing Implementation of a Natural Gas Decoupling Mechanism and to Record Accounting Entries Associated with the Mechanism

Docket No. UG-060518

Dear Ms. Washburn:

Enclosed for filing in the above-referenced docket are the original and 8 copies of the Joint Rebuttal Testimony and Exhibit, and Certificate of Service.

Sincerely

GRÉGORY 1/TRAUTMAN Assistant Attorney General

GJT:tmw Enclosure cc: Parties

Docket No. UG-060518 CERTIFICATE OF SERVICE

I hereby certify that I have this day served the attached document upon the persons and entities listed on the Service List below by depositing a copy of said document in the United States mail, addressed as shown on said Service List, with first class postage prepaid.

DATED at Olympia, Washington this 29th day of November, 2006.

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