

Davison Van Cleve PC

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April 5, 2007

Via Federal Express and Electronic Mail

Carole J. Washburn
Secretary
Washington Utilities & Transportation Commission
1300 S. Evergreen Park Drive S.W.
Olympia, WA 98504

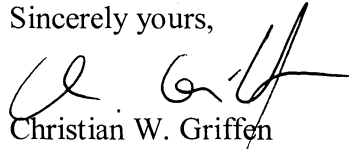
Re: Avista Petition for an Accounting Order Regarding the Appropriate
Treatment of the Net Costs Associated with the Repurchase of Debt
Docket No. UE-070311

Dear Ms. Washburn:

Enclosed please find the original and 13 copies of the Letter of the
Industrial Customers of Northwest Utilities for filing in the above-referenced docket.

Electronic copies were emailed to the Records Center today, April 5,
2007. Please return one file-stamped copy of the document in the self-addressed,
stamped envelope provided. Thank you for your assistance.

Sincerely yours,



Christian W. Griffen

Enclosures

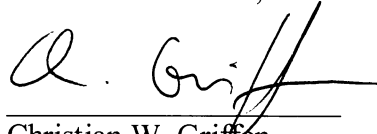
cc: Service List

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a copy of the foregoing Letter of the Industrial Customers of Northwest Utilities upon the individuals, shown below, for Avista Corporation related to UE-070311, by causing the same to be mailed, postage-prepaid, through the U.S. Mail.

DATED at Portland, Oregon, this 5th day of April, 2007.

Davison Van Cleve, P.C.



Christian W. Griffen

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