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

March 2, 2015

***Via: UTC Web Portal***

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

Re: Docket No. U-140621

Dear Mr. King,

Attached for filing with the Commission, is an electronic copy of Avista Corporation’s d/b/a Avista Utilities (“Avista” or “Company”) Exhibit referenced in the Company’s comments filed on February 27, 2015 in the above referenced Docket.

If you have any questions regarding this filing, please contact me at 509-495-4975 or at linda.gervais@avistacorp.com.

Sincerely,

/s/Linda Gervais/

Manager, Regulatory Policy

Avista Utilities

linda.gervais@avistacorp.com

509-495-4975