***Via Electronic and United States Mail***

June 30, 2014

Steven V. King, Executive Director and Secretary

Washington Utilities and Transportation Commission

1300 S. Evergreen Park Dr. S.W.

P.O. Box 47250

Olympia, Washington 98504-7250

RE: *Avista Corporation d/b/a Avista Utilities: Prudence of natural gas demand side management program expenditures during the prior two years*

Docket UG-141215

Dear Mr. King:

Enclosed for filing in the above-referenced docket are the original and two copies of the Comments of Commission Staff.

Sincerely,

PATRICK J. OSHIE

Assistant Attorney General

PJO:klg

Enclosures

cc: Parties