CABLE HUSTON
CABLE HUSTON BENEDICT HAAGENSEN & LLOYD LLP ▪ ATTORNEYS

EDWARD A. FINKLEA

efinklea@cablehuston.com

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VIA FEDERAL EXPRESS
AND **ELECTRONIC FILING**

Judge Dennis Moss
Washington Utilities & Transportation Commission
1300 S. Evergreen Park Drive, S.W.
P.O. Box 47250
Olympia, WA 98504-7250

Re: *Washington Utilities and Transportation Commission vs. Avista Corporation, d/b/a Avista Utilities* WUTC Docket Nos. UE-070804 and UG-070805
In Regarding Petition of Avista Corporation d/b/a Avista Utilities for an Accounting Order WUTC Docket No. UE-070311 (Consolidated)

Dear Judge Moss:

The Northwest Industrial Gas Users (NWIGU) are supportive of the partial stipulation that has been filed by Avista, the Washington Utilities and Transportation Commission Staff and other parties to this proceeding. As a result of the Stipulation, NWIGU will not be filing any testimony at this time. NWIGU reserves the right to address all contested issues at the upcoming hearing and through the briefing of the case following the hearing.

Respectfully submitted,

Edward A. Finklea

Edward A. Finklea
Of Attorneys for NWIGU

EAF:tr
cc: Service List