

March 26, 2004

Carole Washburn, Executive Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive S. W.
P.O. Box 47250
Olympia, Washington 98504-7250

**Re: Docket No. UG-021584 –Avista’s Response to Public Counsel’s Opposition to
Avista’s Compliance Filing and Proposed Transition Plan for the Natural Gas
Benchmark Mechanism**

Dear Ms. Washburn:

Enclosed for filing with the Commission are twelve copies of the Company’s Response to Public Counsel’s Opposition to Avista’s Compliance Filing and Proposed Transition Plan for the Natural Gas Benchmark Mechanism for filing in the above-entitled case.

Questions regarding this filing should be directed to Liz Andrews at (509) 495-8601.

Sincerely,

Kelly Norwood
Vice President, State & Federal Regulation

Enclosures

C: Attached service list