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

December 3, 2014

Steven King, Executive Director and Secretary

Washington Utilities & Transportation Commission

1300 S. Evergreen Park Drive S. W.

P.O. Box 47250

Olympia, Washington 98504-7250

Dear Mr. King:

RE: Docket No. UG-131621 - Avista Utilities 2014 Natural Gas Integrated Resource Plan “Revised” Action Plan

Avista Corporation d/b/a/ Avista Utilities, hereby submits for filing an electronic copy of the Company’s 2014 IRP “Revised Action Plan.” These revisions are in response to recommendations of the Commission Staff. The Company appreciates the work done by the Commission Staff on the IRP.

Please direct any questions regarding this report to Tom Pardee at (509) 495-2159 or myself at (509)-495-4975.

Sincerely,

/s/ Linda Gervais

Manager, Regulatory Policy

State and Federal Regulation

Avista Utilities

509-495-4975

[linda.gervais@avistacorp.com](mailto:linda.gervais@avistacorp.com)

# cc: Ms. Deborah Reynolds

Mr. Chris McGuire

Mr. Brad Cebulko