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*Via: Electronic Mail*

April 3, 2012

Mr. David W. Danner, Executive Director and Secretary  
Washington Utilities and Transportation Commission  
1300 S. Evergreen Park Drive, S.W.  
Olympia, WA 98504-7250

RE: Docket No. UG-100714 – Avista Utilities Revised 2009 Natural Gas Commission Basis Report Pursuant to WAC 480-90-257

Dear Mr. Danner:

On April 29, 2010, Avista submitted to the Washington Utilities and Transportation Commission (UTC) its 2009 Natural Gas Commission Basis Report (CBR) for Avista Utilities, pursuant to WAC 480-90-257. During the preparation of the Company's 2011 CBR, the Company identified certain CBR Adjustments in its 2009 CBR that had been prepared in error.

Enclosed for filing is a copy of the "Revised 2009 Natural Gas Commission Basis Report for Avista Utilities." The original and two copies are being provided via overnight mail. The report is being filed pursuant to WAC 480-90-257. The report is based on the period of twelve months ended December 31, 2009. This report is being supplied for informational purposes only.

A summary of the revised CBR adjustments is provided in the attachment.

If you have any questions, please contact me at (509) 495-8601.

Sincerely,

*/s/Liz M. Andrews*  
Manager, Revenue Requirements

Enclosure