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STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

April 26, 2007

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

Attention: Ms. Carole Washburn, Executive Secretary

**TARIFF WN U-28, ELECTRIC SERVICE, and
TARIFF WN U-29, NATURAL GAS SERVICE**

Avista Corporation ("the Company") hereby submits the attached filing seeking Commission authorization to increase its rates and charges for its electric and natural gas services to its electric and natural gas customers in the state of Washington. With this filing the Company requests an overall general rate increase of 15.8% or \$51.1 million for electric service and 2.3% or \$4.5 million for natural gas service, to be implemented at the end of the general rate case proceedings.

Additionally, Avista Corporation requests that the Commission immediately suspend the operation of the general tariff revisions included in this filing, and set the matter for hearing including the establishment of a prehearing conference at the earliest possible date in accordance with WAC 480-07-440(1)(a). Also, the Company requests expedited treatment of this filing per Commission guidance issued in Docket No. UE-061411, Final Order No. 4 Paragraph 30.

Service of documents pertaining to this filing should be to the following Avista Corporation representatives:

David J. Meyer, Esq.
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Regulatory and Governmental Affairs
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Enclosed with this filing are an original and two copies of the following proposed tariff sheets formatted with the coding required by WAC 480-80-105, and three copies in legislative format as required by WAC 480-07-510:

5 th Revision Sheet 1	Canceling	4 th Revision Sheet 1
5 th Revision Sheet 11	Canceling	4 th Revision Sheet 11
5 th Revision Sheet 21	Canceling	4 th Revision Sheet 21
5 th Revision Sheet 25	Canceling	4 th Revision Sheet 25
2 nd Revision Sheet 25A	Canceling	1 st Revision Sheet 25A
5 th Revision Sheet 31	Canceling	4 th Revision Sheet 31

4 th Revision Sheet 41	Canceling	3 rd Revision Sheet 41
4 th Revision Sheet 42	Canceling	3 rd Revision Sheet 42
4 th Revision Sheet 44	Canceling	3 rd Revision Sheet 44
5 th Revision Sheet 45	Canceling	4 th Revision Sheet 45
5 th Revision Sheet 46	Canceling	4 th Revision Sheet 46
4 th Revision Sheet 47	Canceling	3 rd Revision Sheet 47
5 th Revision Sheet 47A	Canceling	4 th Revision Sheet 47A
2 nd Revision Sheet 70-F	Canceling	1 st Revision Sheet 70-F
5 th Revision Sheet 101	Canceling	4 th Revision Sheet 101
5 th Revision Sheet 111	Canceling	4 th Revision Sheet 111
5 th Revision Sheet 112	Canceling	4 th Revision Sheet 112
5 th Revision Sheet 121	Canceling	4 th Revision Sheet 121
5 th Revision Sheet 122	Canceling	4 th Revision Sheet 122
5 th Revision Sheet 131	Canceling	4 th Revision Sheet 131
5 th Revision Sheet 132	Canceling	4 th Revision Sheet 132
5 th Revision Sheet 146	Canceling	4 th Revision Sheet 146
13 th Revision Sheet 156	Canceling	12 th Revision Sheet 156
2 nd Revision Sheet 170-f	Canceling	1 st Revision Sheet 170-f

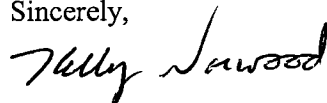
In support of this filing, the Company has enclosed 19 copies of its prepared direct testimony and exhibits, as well as 3 copies of work papers showing how test year data were adjusted. Please note that all work papers are being provided with this filing except for the work papers of William E. Avera, which will be provided as soon as possible. A summary document pertaining to the filing is provided as well as the financial reports and other documents required under WAC 480-07-510. An electronic version of this filing and all supporting documents are enclosed as well.

The work papers of Scott J. Kinney, William G. Johnson, and Clint G. Kalich are CONFIDENTIAL, and as such are being submitted as redacted versions. The work papers of Clint G. Kalich are only being provided electronically on CD. Additionally as required by WAC 480-07-160(3)(a), the Company is also submitting an Attorney's Claim of Confidentiality regarding the submission of the unredacted versions of the above referenced CONFIDENTIAL workpapers and certain exhibits. These work papers and exhibits should be treated as CONFIDENTIAL per WAC 480-07-160 and RCW 80-04-095.

Three copies of a "Notice of Tariff Change" are enclosed. This notice will be posted in the Company's offices coincident with the date of this filing. A service list is attached, with the parties on the service list receiving a complete copy of the pre-filed testimony and exhibits.

Additional copies of this filing, supporting testimony and exhibits are available from the Company upon request. Questions regarding this filing should be directed to Liz Andrews at (509) 495-8601.

Sincerely,



Kelly Norwood
 VP, State & Federal Regulation
 Avista Corporation

Enclosures

c: See attached service lists