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May 25, 2011

State of Washington
Washington Utilities and
Transportation Commission
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7252

Attention: Mr. David W. Danner, Executive Director and Secretary

Tariff WN U-28, Electric Service

Enclosed for filing with the Commission is an electronic copy of the following tariff sheet:

Twenty First Revision Sheet 58 Canceling Twentieth Revision Sheet 58

The purpose of this filing is to pass through a new 6% utility tax imposed on gross revenue from the business of selling, delivering, or distributing electricity or electrical energy in the Town of Fairfield in accordance with Ordinance No. 365. This tax is requested to become effective July 1, 2011 and is estimated to increase annual revenue by approximately \$39,000.

Electric customers in the Town of Fairfield will see the following notice on their bills for one billing cycle beginning July 1:

FAIRFIELD IMPOSES NEW 6% ELECTRIC
UTILITY TAX EFFECTIVE JULY 1 PER ORD. 365

The Company requests that the Commission approve the proposed tariff changes included in this filing to be effective July 1, 2011. Enclosed is a copy of the pertinent Town ordinance, as well as a "Notice of Tariff Change" which will be posted in all Company offices coincident with the date of this filing.

Questions or comments regarding this filing should be directed to Joe Miller at (509) 495-4546.

Sincerely,

A handwritten signature in cursive script that reads "Kelly Norwood".

Kelly Norwood
Vice President, State & Federal Regulation
Enclosures

AVISTA CORPORATION
DBA AVISTA UTILITIES

NOTICE OF TARIFF CHANGE
(Electric Service Only)

Notice is hereby given that the "Sheet" listed below of Tariff WN U-28, covering electric service, has been filed with the Washington Utilities and Transportation Commission at Olympia:

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Copies of the proposed tariff changes are available for inspection in the Company's offices and on the Company website at www.avistautilities.com/services/energypricing.

Issue Date: May 25, 2011
Post Until: June 25, 2011