AVISTA CORPORATION DBA AVISTA UTILITIES

NOTICE OF TARIFF CHANGE

(Natural Gas Service Only)

Notice is hereby given that the "Sheet" listed below of Tariff WN U-29, covering natural gas service, has been filed with the Washington Utilities and Transportation Commission at Olympia:

Eighth Revision Sheet 158 Canceling Seventh Revision Sheet 158

The purpose of this filing is to pass through a decrease to the utility tax from 6% to 5% imposed on gross revenue from the sale or supply of natural gas to ultimate users in the City of Connell in accordance with Ordinance No. 765. The tax decrease is expected to decrease annual revenue by approximately \$5,400.

The tax decrease was intended to become effective January 1, 2004, however, the city failed to inform the Company of the impending change in the tax rate until the end of January. In order for customers in the City of Connell to receive the benefit of this tax reduction as soon as possible, the Company is requesting this tariff revision to become effective on less than statutory notice.

Copies of the proposed tariff changes are available for inspection in the Company's offices.

Issue Date: February 4, 2004 Post Until: March 5, 2004