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September 25, 2006

Via Overnight Mail

Carole Washburn, Executive Secretary
Washington Utilities & Transportation Commission
1300 S. Evergreen Park Drive S. W.
P.O. Box 47250
Olympia, Washington 98504-7250

RE: Docket UG-060518

Enclosed for filing with the Commission are the original and 8 copies of Avista Corporation's direct testimony and exhibits in Docket UG-060518, regarding the Company's request for an Order Authorizing Implementation of a Natural Gas Decoupling Mechanism and to Record Accounting Entries Associated with the Mechanism.

If you have any questions regarding this filing, please contact myself at 509-495-4267 or Brian Hirschorn at 509-495-4723.

Sincerely,

A handwritten signature in black ink that reads "Kelly Norwood".

Kelly Norwood
Vice President, State and Federal Regulation
Avista Corporation

Enclosures

c: See attached service list

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have served Avista Corporation's Direct Testimony in Docket UG-060518 by mailing a copy thereof, postage prepaid to the following:

Ms. Carole J. Washburn, Executive Secretary
Washington Utilities & Transportation Commission
1300 S. Evergreen Park Drive SW
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Dated at Spokane, Washington this 25th day of September 2006.



Patty Olsness
Rates Coordinator

