

Avista Corp.
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December 20, 2007

Carole Washburn
Executive Secretary
Washington Utilities and Transportation Commission
PO Box 47250
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

Dear Ms. Washburn:

TARIFF WN-U28 ELECTRIC SERVICE
TARIFF WN-U29 NATURAL GAS SERVICE

Attached for filing with the Commission is an electronic copy of the Company's revisions to the following tariff sheets in compliance with the Commission's Order No. 5 in Docket Nos. UE-070804 and UG-070805:

Fifth Revision Sheet 1
Fifth Revision Sheet 11
Fifth Revision Sheet 21
Fifth Revision Sheet 25
Second Revision Sheet 25A
Fifth Revision Sheet 31
Fourth Revision Sheet 41
Fourth Revision Sheet 42
Fourth Revision Sheet 44
Fifth Revision Sheet 45
Fifth Revision Sheet 46
Fourth Revision Sheet 47
Fifth Revision Sheet 47A
Fifth Revision Sheet 91
Fifth Revision Sheet 101
Fifth Revision Sheet 111
Fifth Revision Sheet 112
Fifth Revision Sheet 121
Fifth Revision Sheet 122
Fifth Revision Sheet 131
Fifth Revision Sheet 132
Fifth Revision Sheet 146
Thirteenth Revision Sheet 156
Seventh Revision Sheet 191

Canceling Fourth Revision Sheet 1
Canceling Fourth Revision Sheet 11
Canceling Fourth Revision Sheet 21
Canceling Fourth Revision Sheet 25
Canceling First Revision Sheet 25A
Canceling Fourth Revision Sheet 31
Canceling Third Revision Sheet 41
Canceling Third Revision Sheet 42
Canceling Third Revision Sheet 44
Canceling Fourth Revision Sheet 45
Canceling Fourth Revision Sheet 46
Canceling Third Revision Sheet 47
Canceling Fourth Revision Sheet 47A
Canceling Fourth Revision Sheet 91
Canceling Fourth Revision Sheet 101
Canceling Fourth Revision Sheet 111
Canceling Fourth Revision Sheet 112
Canceling Fourth Revision Sheet 121
Canceling Fourth Revision Sheet 122
Canceling Fourth Revision Sheet 131
Canceling Fourth Revision Sheet 132
Canceling Fourth Revision Sheet 146
Canceling Twelfth Revision Sheet 156
Canceling Sixth Revision Sheet 191

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Also included under Attachment 1, are workpapers supporting the Commission approved electric revenue increase of \$30,166,000 and the Commission approved natural gas revenue increase of \$3,282,000.

Please direct any questions on this matter to Brian Hirschorn at (509) 495-4723 or Scott Reid at (509) 495-4893.

Sincerely,

A handwritten signature in dark ink that reads "Kelly Norwood". The signature is written in a cursive, flowing style.

Kelly Norwood
Vice President, State and Federal Regulations
kelly.norwood@avistacorp.com

Enclosures

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have served Avista Corporation's Tariff Compliance Filing as required by Order 05 in its Washington Electric and Gas General Rate Case Filing, Docket Nos. UE-070804 and UG-070805, via electronic mail to the following:

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Dated at Spokane, Washington this 20th day of December 2007.



Patty Olsness
Rates Coordinator