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Via: Electronic Mail

April 3, 2012

Mr. David W. Danner, Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive, S.W.
Olympia, WA 98504-7250

RE: Docket No. UE-110766 – Avista Utilities Revised 2010 Electric Commission Basis Report Pursuant to WAC 480-100-257

Dear Mr. Danner:

On April 28, 2011, Avista submitted to the Washington Utilities and Transportation Commission (UTC) its 2010 Electric Commission Basis Report (CBR), pursuant to WAC 480-100-257. During the preparation of the Company's 2011 CBR, the Company identified certain CBR Adjustments in its 2010 CBR that had been prepared in error.

Enclosed for filing is an electronic copy of Avista Utilities "Revised 2010 Electric CBR." The original and two copies are being provided via overnight mail. This report is being filed pursuant to WAC 480-100-257 and is based on the period of twelve months ended December 31, 2010. This report is being supplied for informational purposes only.

A summary of the revised CBR adjustments is provided in the attachment.

The information provided in the April 28, 2011 report regarding the additional CBR reporting requirements per UTC Commission Orders has not been revised¹.

If you have any questions, please contact me at (509) 495-8601.

Sincerely,

/s/Liz M. Andrews
Manager, Revenue Requirements

Enclosure

¹ Per Order No. 05, Docket No. UE-050482, the Company's 2010 annual expense for vegetation management totaled approximately \$3.91 million (Washington electric).

Per Order No. 05, Docket No. UE-070804, the Company's 2010 Wood Pole Test & Treat Program (system electric) expenses and capital expenditures totaled approximately \$ 902,700 and \$8.95 million, respectively.