

Avista Corp.
1411 East Mission P.O. Box 3727
Spokane, Washington 99220-0500
Telephone 509-489-0500
Toll Free 800-727-9170



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. UG-110767 – Avista Utilities Revised 2010 Natural Gas Commission
Basis Report Pursuant to WAC 480-090-257

Dear Mr. Danner:

On April 28, 2011, Avista submitted to the Washington Utilities and Transportation Commission (UTC) its 2010 Natural Gas Commission Basis Report (CBR), pursuant to WAC 480-090-257. 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 Natural Gas Commission Basis Report." The original and two copies are being provided via overnight mail. The Company's report is being filed pursuant to WAC 480-090-257 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.

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

Sincerely,

/s/Liz M. Andrews
Manager, Revenue Requirements

Enclosure