

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



April 27, 2015

Washington Utilities and Transportation Commission  
1300 S. Evergreen Park Drive S. W.  
P.O. Box 47250  
Olympia, Washington 98504-7250

Attention: Mr. Steven King, Executive Director & Secretary

**Re: Docket No. UE-150521**

Avista Corporation's d/b/a Avista Utilities ("Avista" or "Company") wishes to substitute the following tariff sheets in the above referenced Docket No.:

Sub. 2 <sup>nd</sup> Revision Sheet 51	Canceling	1 <sup>st</sup> Revision Sheet 51
Sub. 2 <sup>nd</sup> Revision Sheet 51A	Canceling	1 <sup>st</sup> Revision Sheet 51A
Sub. 2 <sup>nd</sup> Revision Sheet 51B	Canceling	1 <sup>st</sup> Revision Sheet 51B
Sub. 2 <sup>nd</sup> Revision Sheet 51C	Canceling	1 <sup>st</sup> Revision Sheet 51C
Sub. 2 <sup>nd</sup> Revision Sheet 51D	Canceling	1 <sup>st</sup> Revision Sheet 51D
Sub. 2 <sup>nd</sup> Revision Sheet 51E	Canceling	1 <sup>st</sup> Revision Sheet 51E
Sub. 2 <sup>nd</sup> Revision Sheet 51F	Canceling	1 <sup>st</sup> Revision Sheet 51F
Sub. 2 <sup>nd</sup> Revision Sheet 51G	Canceling	1 <sup>st</sup> Revision Sheet 51G
Sub. 2 <sup>nd</sup> Revision Sheet 51H	Canceling	1 <sup>st</sup> Revision Sheet 51H

The substitute tariff sheets listed above incorporate two revisions as previously discussed with Commission Staff. The first revision updates the Allowances for all customers to reflect the most recent 2014 costs that are currently embedded in customer rates. The second revision incorporates corrected tariff coding notations, which were the result of a review of the Company's initial filing by the records center.

Please direct any questions on this matter to me at (509) 495-8620 or Joe Miller at (509) 495-4546.

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick Ehrbar", with a long horizontal line extending to the right.

Patrick Ehrbar  
Manager Rates & Tariffs  
Enclosures