

Avista Corp.

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December 31, 2008

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

Attention: Mr. David Danner, Executive Director & Secretary

RE: Avista Corporation
Docket UE-080416 and UG-080417

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. 08 in the above mentioned dockets.

Substitute Sixth Revision Sheet 131
Substitute Sixth Revision Sheet 132
Substitute Eighth Revision Sheet 150

Canceling Fifth Revision Sheet 131
Canceling Fifth Revision Sheet 132
Canceling Seventh Revision Sheet 150

The purpose of filing substitute tariff sheets are to reflect the following errors found by staff in their review of the tariffs filed by the Company on December 30, 2008:

- Schedule 131 – in the Annual Minimum Section, the per therm rate was changed from \$0.15860 to \$0.15786 per Appendix 4 in the Settlement.
- Schedule 132 – same fix as noted in Schedule 131.
- Schedule 150 – the notations in the margin was changed from 'R' to 'I' to reflect the increase in this tariff.

Please direct any questions on this matter to Patrick Ehrbar at 509.495.8620 or Scott Reid at 509.495.4893.

Sincerely,


Kelly Norwood
Vice President, State & Federal Regulation

Enclosures

c: See attached service list

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have served Avista's Compliance Filing, Substitute Tariff Sheets, upon the persons and entities listed on the Service List below in Avista Corporation's Electric and Gas General Rate Case, Dockets UE-080416 and UG-080417 by electronic mail to the following:

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Dated at Spokane, Washington this 31st day of December 2008.



Patty Olsness
Rates Coordinator