

September 14, 2009

David W. Danner, Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Dr. SW
P. O. Box 47250
Olympia, Washington 98504-7250

RE: *UTC v. Avista Corporation d/b/a Avista Utilities*
Dockets UE-090134 and UG-090135 (consolidated)
In the Matter of the Petition of Avista Corporation d/b/a Avista Utilities for an Order
Authorizing Implementation of a Natural Gas Decoupling Mechanism and to Record
Accounting Entries Associated with the Mechanism
Docket UG-060518 (consolidated)

Dear Mr. Danner:

Enclosed for filing in the above-referenced docket are the original and 17 copies of the Second Revised Testimony and Exhibit of Deborah J. Reynolds, and Certificate of Service.

These revisions, made pursuant to WAC 480-07-460(1)(b), are necessary to correct certain calculations on pages 2 and 15 of Ms. Reynolds' previously-filed testimony, and Exhibit (DJR-2).

Sincerely,

GREGORY J. TRAUTMAN
Assistant Attorney General

GJT/emd
Enclosures
cc: Parties