

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



December 21, 2010

Electronic Filing

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

**RE: Updated Washington Avoided Cost Schedule – Substitute Tariff Sheets
Tariff WN U-28, Electric Service**

Attached for filing with the Commission is one copy of the Company's proposed tariff revisions:

Substitute Fourth Revision Sheet 62	Canceling	Third Revision Sheet 62
Substitute Twelfth Revision Sheet 62A	Canceling	Eleventh Revision Sheet 62A

The substitute tariff revisions reflect further clarification of terms and conditions set forth in Avista's Small Power Production and Cogeneration Schedule 62 after discussions with Staff. Avista requests the tariff revisions become effective January 1, 2011. If you have any questions regarding this filing, please contact me at 509-495-8620.

Sincerely,

A handwritten signature in black ink that reads "Patrick Ehrbar".

Patrick Ehrbar
Manager, Rates & Tariffs