Avista Corp.

1411 East Mission P.O. Box 3727 Spokane. Washington 99220-0500

Telephone 509-489-0500 Toll Free 800-727-9170



February 4, 2004

State of Washington Washington Utilities and Transportation Commission 1300 S. Evergreen Park Drive SW Olympia, WA 98504-8002

Attention: Ms. Carole Washburn, Executive Secretary

## Tariff WN U-29, Natural Gas Service

Enclosed for filing with your Commission is an electronic copy of the following tariff sheet:

Eighth Revision Sheet 158 Canceling Seventh Revision Sheet 158

The purpose of this filing is to pass through a decrease to the utility tax from 6% to 5% imposed on gross revenue from the sale or supply of natural gas to ultimate users in the City of Connell in accordance with Ordinance No. 765. The tax decrease is expected to decrease annual revenue by approximately \$5,400.

The tax decrease was intended to become effective January 1, 2004, however, the city failed to inform the Company of the impending change in the tax rate until the end of January. In order for customers in the City of Connell to receive the benefit of this tax reduction as soon as possible, the Company is requesting this tariff revision to become effective on less than statutory notice.

Customers in the City of Connell will see the following notice on their bill commensurate with the date of the rate reduction:

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CITY OF CONNELL NATURAL GAS TAX DECREASE FROM 6% TO 5% PER ORD NO. 765 EFF MAR 5
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Enclosed is a copy of the pertinent city ordinance as well as the "Notice of Tariff Change" which will be posted in all Company offices coincident with the date of this filing.

Questions or comments regarding this filing should be directed to Tara Knox at (509) 495-4325.

Sincerely,

Kelly Norwood Vice President, Rates and Regulation

Enclosures

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