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

May 2, 2012

***VIA: Electronic Mail***

David Danner

Executive Director and Secretary

Washington Utilities and Transportation Commission

PO Box 47250

1300 S. Evergreen Park Drive SW

# Olympia, WA 98504-7250

Dear Mr. Danner:

Attached for filing with the Commission is an electronic copy of the Company’s proposed revisions to the following tariff sheet, WN U-28:

Substitute Second Revision Sheet 70-R Canceling Second Revision Sheet 70-R

At Commission Staff’s request, the Company requests a change in the effective date on the proposed tariff revision from May 11, 2012 to June 1, 2012.

Pursuant to WAC 480-100-195(2), enclosed is a “Notice of Tariff Change” which will be posted on the Company’s website coincident with the date of this filing.

Please direct any questions on this matter to me at (509) 495-4975.

Sincerely,

/s/Linda Gervais

Linda Gervais

Manager, Regulatory Policy

State and Federal Regulation

Avista Utilities

509-495-4975

linda.gervais@avistacorp.com

Enclosures