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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 |  |

***VIA – Commission Web-Portal***

August 17, 2016

Steven V. King

Executive Director and Secretary

Washington Utilities & Transportation Commission

1300 S. Evergreen Park Drive S. W.

P.O. Box 47250

Olympia, Washington 98504-7250

**RE: Docket UG-160968 - Tariff WN U-28 (Substitute Tariff Schedule 192)**

Dear Mr. King:

Attached for electronic filing with the Commission is the following substitute tariff sheet proposed to be effective October 1, 2016:

**Substitute Fourth Revision Sheet 192 Canceling Third Revision Sheet 192**

Per discussion with Commission Staff the Company is filing a substitute tariff sheet and workpapers to update the Low Income Rate Assistance Rate Adjustment (LIRAP) filing to correct for a calculation associated with the application of the revenue conversion factor to the 7 percent funding increase.

Please direct any questions regarding this filing to Joe Miller at (509) 495-4546, or me at (509) 495-8620.

Sincerely,

Patrick Ehrbar

Senior Manager, Rates & Tariffs

Enclosures