



Avista Corp.

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

VIA ELECTRONIC MAIL

May 12, 2016

Steven V. King
Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive, S.W.
PO Box 47250
Olympia, WA 98504-7250

RE: Avista Utilities 2015 Revised Natural Gas Commission Basis Report Pursuant to
WAC 480-090-257

Dear Mr. King:

On April 29, 2016, Avista submitted to the Washington Utilities and Transportation Commission (UTC) its 2015 Natural Gas Commission Basis Report (CBR), pursuant to WAC 480-090-257. Recently it came to Avista's attention that its 12.2015 jurisdictional results of operations (ROO) reports had an incorrect tax amount recorded in its December 2015 results. These reports correct for this error.

Enclosed for filing is an electronic copy of Avista Utilities "Revised 2015 Natural Gas Commission Basis Report." The original and two copies are being provided via overnight mail. (Due to the limited changes to certain workpaper pages, only hard copies of the "Revised" workpapers are being provided via overnight mail.) The Company's report is being filed pursuant to WAC 480-090-257 and is based on the period of twelve months ended December 31, 2015. This report is being supplied for informational purposes only.

If you have any questions, please contact me at (509) 495-8601.

Sincerely,

A handwritten signature in blue ink that reads "Liz M. Andrews". The signature is written in a cursive style.

Liz M. Andrews
Senior Manager, Revenue Requirements

Enclosure