January 9, 2009

Kelly Norwood Vice President, Rates and Regulations Avista Corporation 1411 E. Mission Spokane, WA 99220

Re: In the Matter of the Petition of Avista Corporation for an Accounting Order Authorizing Accounting of Wind Generation Site Costs.

Dear Mr. Norwood:

On June 4, 2008, Avista Corporation filed with the Commission a petition for an accounting order authorizing accounting of wind generation site costs. The docket number assigned was UE-080986.

On December 22, 2008, Avista Corporation filed a letter to withdraw the petition. The Commission finds in the public interest to permit the withdrawal of this petition and closes the above captioned and docketed matter.

Sincerely,

David W. Danner Executive Director and Secretary