

April 10, 2012

Kelly Norwood  
Avista Corporation  
1411 East Mission, PO Box 3727  
Spokane, WA 99220-0500

Re: Avista Corporation  
U-120229

Dear Ms. Norwood:

On February 16, 2012, Avista Corporation filed with the commission, in Docket U-120229, a petition for changes in the depreciation method applied to transportation equipment

On April 3, 2012, the commission received from Avista Corporation a letter requesting withdrawal of this petition. The commission finds in the public interest to permit the withdrawal of the petition filing, without prejudice to the company's right to refile the petition, and closes the above-captioned and docketed matter.

Sincerely,

David W. Danner  
Executive Secretary