

Avista Corp.
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Corp.

April 19, 2010

David W. Danner, Executive Director
Washington Utilities & Transportation Commission
1300 S. Evergreen Park Drive S. W.
Olympia, Washington 98504-7250

2010 APR 20 AM 9:39
STANDARD TIME
OFFICE OF THE
ATTORNEY GENERAL
SPokane, WA

RE: Avista's 2009 Subsidiary Transaction Report

Dear Mr. Danner:

Pursuant to WAC 480-100-264 and WAC 480-90-264, the Company submits an original and two copies of the attached 2009 Subsidiary Transaction Report. This report contains summaries of all transactions or agreements between Avista and its subsidiaries over the preceding year ending December 31, 2009.

Included within this report are the financial statements of certain Company subsidiaries. The filed statements are prepared for internal use only and are unaudited. Due to the consolidation process it may not be possible to reconcile line items to our publically issued financial statements. Therefore, we are asking that these financial statements be treated confidentially pursuant to WAC 480-07-160. These documents are stamped "CONFIDENTIAL per WAC 480-07-160."

Please direct any questions on this matter to me at (509) 495-8601.

Sincerely,

A handwritten signature in cursive script that reads "Liz Andrews".

Liz Andrews
Manager, Revenue Requirements

enclosure