Avista Corp.

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Corp.

April 19, 2006

Ms. Carole J. Washburn, Executive Secretary Washington Utilities and Transportation Commission 1300 S. Evergreen Park Drive, S.W. Olympia, WA 98504-7250

RE:

Annual Electric Report Pursuant to WAC 480-100-257 Annual Gas Report Pursuant to WAC 480-090-257

Dear Ms. Washburn:

The Company respectfully requests for an extension of one month or May 31, 2006, in the filing deadline for the reports to be filed pursuant to WAC 480-100-257 and WAC 480-090-257 (Commission Basis Report). The reports are to be based on the period of twelve months ended December 31, 2005.

Due to the timing of the filing requirement, the Company respectfully requests that this matter be addressed at the Commissions Open Meeting scheduled for April 26, 2006. This request is for a one-time extension from the April 30, 2006 filing requirement and would not affect any future filing requirements. An original and three copies of this letter filing will be electronically sent and via overnight mail. If there are questions related to this request, please call Liz Andrews at (509) 495-8601.

Sincerely,

Kelly Norwood

Vice President, State and Federal Regulation

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Avista Corporation