

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



August 31, 2006

Via Electronic Filing

Carole Washburn, Executive Secretary
Washington Utilities & Transportation Commission
1300 S. Evergreen Park Drive S. W.
P.O. Box 47250
Olympia, Washington 98504-7250

RE: Petition of Avista Corporation

Enclosed for filing with the Commission is a copy of the Company's "Petition of Avista Corporation for Authorization to Transfer Spare Transformer(s) and an Associated Accounting Order." An original copy of this petition will also be delivered via overnight mail.

If you have any questions regarding this filing, please contact James McDougall at 509-495-2547 or Bruce Folsom at 509-495-8706.

Sincerely,

A handwritten signature in cursive script that reads "Kelly Norwood".

Kelly Norwood
Vice President, State and Federal Regulation
Avista Corporation

Enclosures

c: See attached service list