

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



VIA ELECTRONIC MAIL

February 26, 2009

David Danner
Executive Director
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive, S.W.
PO Box 47250
Olympia, WA 98504-7250

Dear Mr. Danner:

Pursuant to WAC 480-143-190, Avista Corporation provides this 2008 Annual Filing of Property Transferred Without Authorization. In 2008, the Company had four transactions of transferred property that exceeded this rule's reporting threshold of 0.01% of Avista's last rate base established by the Commission in Docket Nos. UE-080416 and UG-080417. For electric rate base, this 0.01% reporting threshold equals \$93,931 and for natural gas operations the threshold is \$16,920.

The transactions exceeding this amount are as follows:

- 1) Gas meters with a scrap value of \$26,961 (system) was sold to American Meter. The detail is provided in the attached spreadsheet.
- 2) Salvaged metal with a scrap value of \$525,996 (system) was sold to Clark's Recycling. The detail is provided in the attached spreadsheet.
- 3) Sale of the Barker Rd 115kv Sub Land, located in Spokane County. The gross sales price was \$230,000. The gain on disposition of property was \$229,700.
- 4) Sale of the Pine St. Sub land, located in Bonner County, ID. The gross sales price was \$193,739. The gain on disposition of property was \$185,625.

An affidavit is attached, stating that none of these items was necessary or useful to perform Avista's public duties and that the Company received fair market value for these items. This Report does not include property disposed of in other jurisdictions.

Please direct any questions on this matter to me at (509) 495-4975.

Sincerely,

Linda Gervais
Manager, Regulatory Policy
Avista Utilities

Enc.

VERIFICATION

STATE OF WASHINGTON)
:SS
County of Spokane)

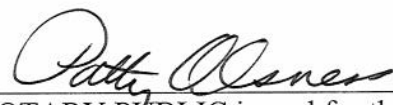
I, Brian Hirsch Korn, being first duly sworn on oath, deposes and says: That he is the Manager, Retail Pricing, at phone number (509) 495-4723, for Avista Corporation and makes this verification for and on its behalf of said corporation, being thereto duly authorized;

That he has read the foregoing filing, knows the contents thereof, and believes the same to be true.



SIGNED AND SWORN to before me this 26 day of February, 2009, by Brian Hirsch Korn.




NOTARY PUBLIC in and for the State of
Washington, residing at Spokane.
Commission Expires: 2-22-10

	<u>2008 TOTAL QUANTITY (LBS)</u>	<u>2008 TOTAL DOLLARS</u>
<u>AMERICAN METER</u>		
Gas Meters	5,515	26,961
SCRAP VALUE (LBS/\$)	<u>5,515</u>	<u>\$26,961</u>
<u>CLARK'S RECYCLING</u>		
ACSR Wire BR	45,458	23,706
Aluminum Castings	23,873	14,517
Aluminum Weatherproof WP-DB	19,853	13,595
Bare Aluminum Wire BR-EC / 6061	25,793	19,141
Bright & Shiny Copper Wire	6,904	22,694
Conductor Copper BR #1/#2	36,766	118,328
Conductor Insulated Copper #1/#2	55,554	110,202
Contaminated Brass	54,547	3,454
Contaminated Copper	10,051	18,327
Contaminated Mid/Low Fuses	2,904	1,931
Electric Meters	46,356	22,018
Iron	17,857	749
Irony Aluminum Wire	14,857	3,752
Lead Covered Copper	114,697	110,152
Misc Breakage (Inc. meters)	7,862	392
Mixed Copper & Brass	24,903	42,174
St Lt Heads	2,102	420
Yellow Brass	3,541	443
SCRAP VALUE (LBS/\$)	<u>513,878</u>	<u>\$525,996</u>
GRAND TOTAL	<u><u>519,393</u></u>	<u><u>\$552,957</u></u>

SCHEDULE 27
for year ended December 31, 2008
OTHER PROPERTY DISPOSITIONS

		BOOK	TAX
1.	(a) Brief Description of Property Disposed:	surplus lube oil	
	(b) Permanent Record Reference	REVCOL 200802	
	(c) Date Property disposed of	200801	
	(d) Primary Plant Account Credited	N/A	
	(e) Gross Sale Price	186.97	
	(f) Expense of Sale	-	
	(g) Original Cost:	N/A	
	(h) Accumulated Depreciation	N/A	
	(i) Location	Rosebud County, MT	
	(j) Date of Purchase	unknown	
	(k) Gain on Disposition of Property	186.97	
2.	(a) Brief Description of Property Disposed:	misc equipment	
	(b) Permanent Record Reference	REVCOL 200802	
	(c) Date Property disposed of	2006 & 2007	
	(d) Primary Plant Account Credited	N/A	
	(e) Gross Sale Price	12,565.46	
	(f) Expense of Sale	-	
	(g) Original Cost:	N/A	
	(h) Accumulated Depreciation	N/A	
	(i) Location	Rosebud County, MT	
	(j) Date of Purchase	1983 & 1984	
	(k) Gain on Disposition of Property	12,565.46	
3.	(a) Brief Description of Property Disposed:	vehicles	
	(b) Permanent Record Reference	REVCOL 200803	
	(c) Date Property disposed of	200802	
	(d) Primary Plant Account Credited	N/A	
	(e) Gross Sale Price	1,206.00	
	(f) Expense of Sale	-	
	(g) Original Cost:	1,477.50	
	(h) Accumulated Depreciation	1,477.50	
	(i) Location	Rosebud County, MT	
	(j) Date of Purchase	1987 & 1991	
	(k) Gain on Disposition of Property	1,206.00	
4.	(a) Brief Description of Property Disposed:	topsoil, belting, obsolete material	
	(b) Permanent Record Reference	REVCOL 200804	
	(c) Date Property disposed of	200803	
	(d) Primary Plant Account Credited	N/A	
	(e) Gross Sale Price	5,126.52	
	(f) Expense of Sale	-	
	(g) Original Cost:	N/A	
	(h) Accumulated Depreciation	N/A	
	(i) Location	Rosebud County, MT	
	(j) Date of Purchase	unknown	
	(k) Gain on Disposition of Property	5,126.52	

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		BOOK	TAX
5.	(a) Brief Description of Property Disposed:	Cardboard compactor	
	(b) Permanent Record Reference	NSJ009 200804	
	(c) Date Property disposed of	02-26-2008	
	(d) Primary Plant Account Credited	101000	
	(e) Gross Sale Price	740.00	
	(f) Expense of Sale	-	
	(g) Original Cost:		
	(h) Accumulated Depreciation	740.00	
	(i) Location	Spokane County, WA	
	(j) Date of Purchase	unknown	
	(k) Gain on Disposition of Property	740.00	
6.	(a) Brief Description of Property Disposed:	returned vehicles	
	(b) Permanent Record Reference	REVCOL 200805	
	(c) Date Property disposed of	200802	
	(d) Primary Plant Account Credited	N/A	
	(e) Gross Sale Price	(333.00)	
	(f) Expense of Sale	-	
	(g) Original Cost:	1,477.50	
	(h) Accumulated Depreciation	1,477.50	
	(i) Location	Rosebud County, MT	
	(j) Date of Purchase	1987 & 1991	
	(k) Gain on Disposition of Property	(333.00)	
7.	(a) Brief Description of Property Disposed:	office supplies/scrap metal	
	(b) Permanent Record Reference	REVCOL 200806	
	(c) Date Property disposed of	200805	
	(d) Primary Plant Account Credited	N/A	
	(e) Gross Sale Price	6,719.81	
	(f) Expense of Sale	-	
	(g) Original Cost:	N/A	
	(h) Accumulated Depreciation	N/A	
	(i) Location	Rosebud County, MT	
	(j) Date of Purchase	unknown	
	(k) Gain on Disposition of Property	6,563.00	
8.	(a) Brief Description of Property Disposed:	vehicles	
	(b) Permanent Record Reference	REVCOL 200807	
	(c) Date Property disposed of	200806	
	(d) Primary Plant Account Credited	N/A	
	(e) Gross Sale Price	600.00	
	(f) Expense of Sale	-	
	(g) Original Cost:	N/A	
	(h) Accumulated Depreciation	N/A	
	(i) Location	Rosebud County, MT	
	(j) Date of Purchase	1982 & 1984	
	(k) Gain on Disposition of Property	600.00	

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		BOOK	TAX
9.	(a) Brief Description of Property Disposed:	Barker Rd 115kv Sub Land	
	(b) Permanent Record Reference	200807 NSJ016	
	(c) Date Property disposed of	12-20-2007	
	(d) Primary Plant Account Credited	101000	
	(e) Gross Sale Price	230,000.00	
	(f) Expense of Sale		
	(g) Original Cost:	300.00	
	(h) Accumulated Depreciation	-	
	(i) Location	Spokane, WA	
	(j) Date of Purchase	1953	
	(k) Gain on Disposition of Property	229,700.00	
10.	(a) Brief Description of Property Disposed:	Kahlotus Sub Land	
	(b) Permanent Record Reference	200807 NSJ016	
	(c) Date Property disposed of	04-28-2008	
	(d) Primary Plant Account Credited	121000	
	(e) Gross Sale Price	750.00	
	(f) Expense of Sale		
	(g) Original Cost:	144.22	
	(h) Accumulated Depreciation	-	
	(i) Location	Spokane, WA	
	(j) Date of Purchase	1953	
	(k) Gain on Disposition of Property	605.78	
11.	(a) Brief Description of Property Disposed:	Colstrip Land	
	(b) Permanent Record Reference	200807 NSJ016	
	(c) Date Property disposed of	200806	
	(d) Primary Plant Account Credited	101000	
	(e) Gross Sale Price	18,244.48	
	(f) Expense of Sale		
	(g) Original Cost:	781.81	
	(h) Accumulated Depreciation	-	
	(i) Location	Rosebud County, MT	
	(j) Date of Purchase	1984 & 1986	
	(k) Gain on Disposition of Property	17,462.67	
12.	(a) Brief Description of Property Disposed:	Colstrip Structures	
	(b) Permanent Record Reference	200807 NSJ016	
	(c) Date Property disposed of	200806	
	(d) Primary Plant Account Credited	101000	
	(e) Gross Sale Price	612.80	
	(f) Expense of Sale		
	(g) Original Cost:	1,608.46	
	(h) Accumulated Depreciation	-	
	(i) Location	Rosebud County, MT	
	(j) Date of Purchase	1986	
	(k) Loss on Disposition of Property	995.66	

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		BOOK	TAX
13.	(a) Brief Description of Property Disposed:	sold used compressor	
	(b) Permanent Record Reference	221-MISCBILLINGS 200808	
	(c) Date Property disposed of		
	(d) Primary Plant Account Credited	101000	
	(e) Gross Sale Price	25.00	
	(f) Expense of Sale		
	(g) Original Cost:	unknown	
	(h) Accumulated Depreciation	unknown	
	(i) Location		
	(j) Date of Purchase		
	(k) Gain on Disposition of Property	25.00	
14.	(a) Brief Description of Property Disposed:	sold LM 2500 60hz Gen Set	
	(b) Permanent Record Reference	200807 NSJ017	
	(c) Date Property disposed of	200807	
	(d) Primary Plant Account Credited	N/A	
	(e) Gross Sale Price	7,100,000	
	(f) Expense of Sale	213,000	
	(g) Original Cost:	9,265,564	
	(h) Accumulated Depreciation		
	(i) Location	Pennsylvania	
	(j) Date of Purchase	2001	
	(k) Loss on Disposition of Property	2,378,564	
15.	(a) Brief Description of Property Disposed:	Cabinet Gorge land-donation	
	(b) Permanent Record Reference	200810 FA retirement	
	(c) Date Property disposed of	200712	
	(d) Primary Plant Account Credited	101000	
	(e) Gross Sale Price	0.00	
	(f) Expense of Sale		
	(g) Original Cost:	253,680.50	
	(h) Accumulated Depreciation	0.00	
	(i) Location	Bonner County, ID	
	(j) Date of Purchase	1957	
	(k) Loss on Disposition of Property	253,680.50	
16.	(a) Brief Description of Property Disposed:	Transmission land-quit claim	
	(b) Permanent Record Reference	200810 FA retirement	
	(c) Date Property disposed of		
	(d) Primary Plant Account Credited	101000	
	(e) Gross Sale Price	0.00	
	(f) Expense of Sale		
	(g) Original Cost:	864.00	
	(h) Accumulated Depreciation	0.00	
	(i) Location	Kootenai County, ID	
	(j) Date of Purchase	1910	
	(k) Loss on Disposition of Property	864.00	
17.	(a) Brief Description of Property Disposed:	Transmission land-quit claim	
	(b) Permanent Record Reference	200810 FA retirement	
	(c) Date Property disposed of		

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		BOOK	TAX
	(d) Primary Plant Account Credited	101000	
	(e) Gross Sale Price	0.00	
	(f) Expense of Sale		
	(g) Original Cost:	587.64	
	(h) Accumulated Depreciation	0.00	
	(i) Location	Kootenai County, ID	
	(j) Date of Purchase	1930	
	(k) Loss on Disposition of Property	587.64	
18.	(a) Brief Description of Property Disposed:	Cabinet Gorge land-donation	
	(b) Permanent Record Reference	200811 FA retirement	
	(c) Date Property disposed of		
	(d) Primary Plant Account Credited	101000	
	(e) Gross Sale Price	0.00	
	(f) Expense of Sale		
	(g) Original Cost:	103,249.61	
	(h) Accumulated Depreciation	0.00	
	(i) Location	Bonner County, ID	
	(j) Date of Purchase	various	
	(k) Loss on Disposition of Property	103,249.61	
19.	(a) Brief Description of Property Disposed:	Colstrip land sale	
	(b) Permanent Record Reference	200812 NSJ011	
	(c) Date Property disposed of	May to Oct 2008	
	(d) Primary Plant Account Credited	121000	
	(e) Gross Sale Price	17,583.75	
	(f) Expense of Sale		
	(g) Original Cost:	437.32	
	(h) Accumulated Depreciation	0.00	
	(i) Location	Rosebud County, MT	
	(j) Date of Purchase	1984	
	(k) Gain on Disposition of Property	17,146.43	
20.	(a) Brief Description of Property Disposed:	Pine St Sub land sale	
	(b) Permanent Record Reference	200812 NSJ011	
	(c) Date Property disposed of	200812	
	(d) Primary Plant Account Credited	121000	
	(e) Gross Sale Price	193,739.00	
	(f) Expense of Sale		
	(g) Original Cost:	8,113.94	
	(h) Accumulated Depreciation	0.00	
	(i) Location	Bonner County, ID	
	(j) Date of Purchase		
	(k) Gain on Disposition of Property	185,625.06	
21.	(a) Brief Description of Property Disposed:	Colstrip scrap sales	
	(b) Permanent Record Reference	REVCOL 200812	
	(c) Date Property disposed of		
	(d) Primary Plant Account Credited	N/A	
	(e) Gross Sale Price	169.43	
	(f) Expense of Sale	N/A	

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for year ended December 31, 2008

OTHER PROPERTY DISPOSITIONS

		BOOK	TAX
(g)	Original Cost:	unknown	
(h)	Accumulated Depreciation		
(i)	Location	Rosebud County, MT	
(j)	Date of Purchase	unknown	
(k)	Gain on Disposition of Property	169.43	