

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

UG-090668-ST



April 30, 2009

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

RE: Avista's 2008 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 2008 Subsidiary Transaction Report. This report contains summaries of all transactions or agreements between Avista and its subsidiaries over the preceding year ending December 31, 2008. Included within this report are the financial statements of certain Company subsidiaries. We are asking that these financial statements be treated confidentially pursuant to WAC 480-07-160 because the information submitted contains proprietary financial information related to unregulated subsidiary operations. 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 M. Andrews".

Liz Andrews  
Manager, Revenue Requirements

enclosure

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STATE OF WASHINGTON  
UTILITIES AND TRANSPORTATION  
COMMISSION