Avista Corp.

1411 East Mission PO Box 3727

Spokane, Washington 99220-3727

Telephone 509-489-0500 Toll Free 800-727-9170



FILED ELECTRONICALLY AND VIA OVERNIGHT MAIL

December 22, 2008

Mr. David Danner, Executive Director and Secretary Washington Utilities & Transportation Commission 1300 S. Evergreen Park Drive SW P.O. Box 47250 Olympia, WA 98504-7250

Re: Docket No. UE-080896

Withdrawal of Petition of Avista Corporation for an Order Authorizing the Accounting of Wind Generation Site Costs as Construction Work in Progress and Allowing for the Accrual of Allowance for Funds Used During Construction

Dear Mr. Danner:

Avista hereby withdraws its Petition referenced above in Docket No. UE-080896. Avista believes that the issues raised in the Petition may more appropriately be addressed in a rulemaking proceeding.

Please direct any questions regarding this filing to Ron McKenzie at (509) 495-4320.

Sincerely,

Kelly Norwood

Vice President, State and Federal Regulation

c: See attached service list

They Norwood

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have served Avista Corporation's Request to Withdraw Its Petition for an Order Authorizing the Accounting of Wind Generation Site Costs as Construction Work in Progress, by electronic mail and by mailing a copy thereof, postage prepaid to the following:

Dvaid Danner, Executive Director and Secretary Washington Utilities & Transportation Commission 1300 S. Evergreen Park Drive SW P.O. Box 47250 Olympia, WA 98504-7250

Simon ffitch Office of the Attorney General Public Counsel Section 800 Fifth Avenue, Suite 2000 Seattle, WA 98104-3188

S Bradley Van Cleve Davison Van Cleve, PC 333 S.W. Taylor, Ste. 400 Portland, OR 97204

Dated at Spokane, Washington this 22nd day of December 2008.

Patty Olsnéss Rates Coordinator