

Avista Corp.

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February 15, 2012

State of Washington
Washington Utilities & Transportation Commission
1300 S. Evergreen Park Drive
Olympia, Washington 98504-8002

Attention: Mr. David Danner, Executive Director and Secretary

Enclosed for filing with the Commission is Avista's electric actual results of operations report for the quarter ended December 31, 2011. In accordance with WAC 480-100-275 these reports are being filed within 60 days of the end of the quarter. Also enclosed are the natural gas actual results of operations report for the quarter ended December 31, 2011. These reports are submitted per WAC 480-90-275 which specifies that they be filed within 45 days of the end of the quarter, or February 14, 2012.

Due to SEC reporting requirements related to 2011 Company earnings, which were released to the public on February 15, 2012, Avista is submitting the natural gas report one-day late. Were the results of operations reports issued prior to the earnings release on February 14, it would have prematurely disclosed information related to year-end earnings, prior to public disclosure to the investment community at large.

Accordingly, Avista respectfully requests that the Commission waive the 45 day reporting requirement for the natural gas reports under WAC 480-90-275 in this instance, due to the timing of the earnings release of the Company.

In the next few weeks Avista plans on filing a request for a continuing waiver of the stated deadline for filing reports in WAC 480-90-275, in order to better match up the reporting requirements of our natural gas division with that of WAC 480-100-275 which governs the reporting requirement of our electric division (i.e. 60 days versus 45 days), with our earnings disclosures for SEC purposes. If this waiver is approved, it would eliminate the ongoing conflict between the quarterly earnings disclosures and natural gas report submission for Avista.

If you have any questions concerning these reports please contact Jeanne Pluth at (509) 495-2204. If you have any questions concerning the request for waiver of WAC 480-90-275 please contact Craig Bertholf at (509) 495-4124.

Sincerely,

A handwritten signature in black ink that reads "Patrick Ehrbar".

Patrick Ehrbar
Manager, Rates & Tariffs