UG-100714-ST

 Avista Corp.

 1411 East Mission P0 Box 3727

 Spokane, Washington 99220-3727

 Telephone 509-489-0500

 Toll Free 800-727-9170



Corp.

April 29, 2010

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

RE: 2009 Gas Commission Basis Report Pursuant to WAC 480-090-257

Dear Mr. Danner:

Enclosed are two copies of the 2009 Gas Commission Basis Report for Avista Utilities. The report is being filed pursuant to WAC 480-090-257. The report is based on the period of twelve months ended December 31, 2009. This report is being supplied for informational purposes only.

If you have any questions, please contact me at (509) 495-8601.

Sincerely,

Liz M. Andrews

Manager, Revenue Requirements

Enclosure

2010 APR 30 AM 9: 5