



Avista Corp.

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April 27, 2016

Steven V. King
Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive, S.W.
PO Box 47250
Olympia, WA 98504-7250

RE: Avista's 2015 Affiliated Interest and Subsidiary Transactions Report

Dear Mr. King:

Pursuant to WAC 480-100-264 and WAC 480-90-264, the Company submits an original and two copies of the attached 2015 Subsidiary Transaction Report. This report contains summaries of all transactions or agreements between Avista and its subsidiaries over the preceding year ending December 31, 2015.

Included within this report are the financial statements of certain Company subsidiaries. The filed statements are prepared for internal use only and are unaudited. Due to the consolidation process it may not be possible to reconcile line items to our publically issued financial statements. We have also included a statement of work with one of our affiliates that we are requesting to be kept confidential. Therefore, we request these financial statements and statement of work be treated confidentially pursuant to WAC 480-07-160. 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 Andrews".

Liz Andrews
Manager, Revenue Requirements
Avista Utilities
liz.andrews@avistacorp

enclosure