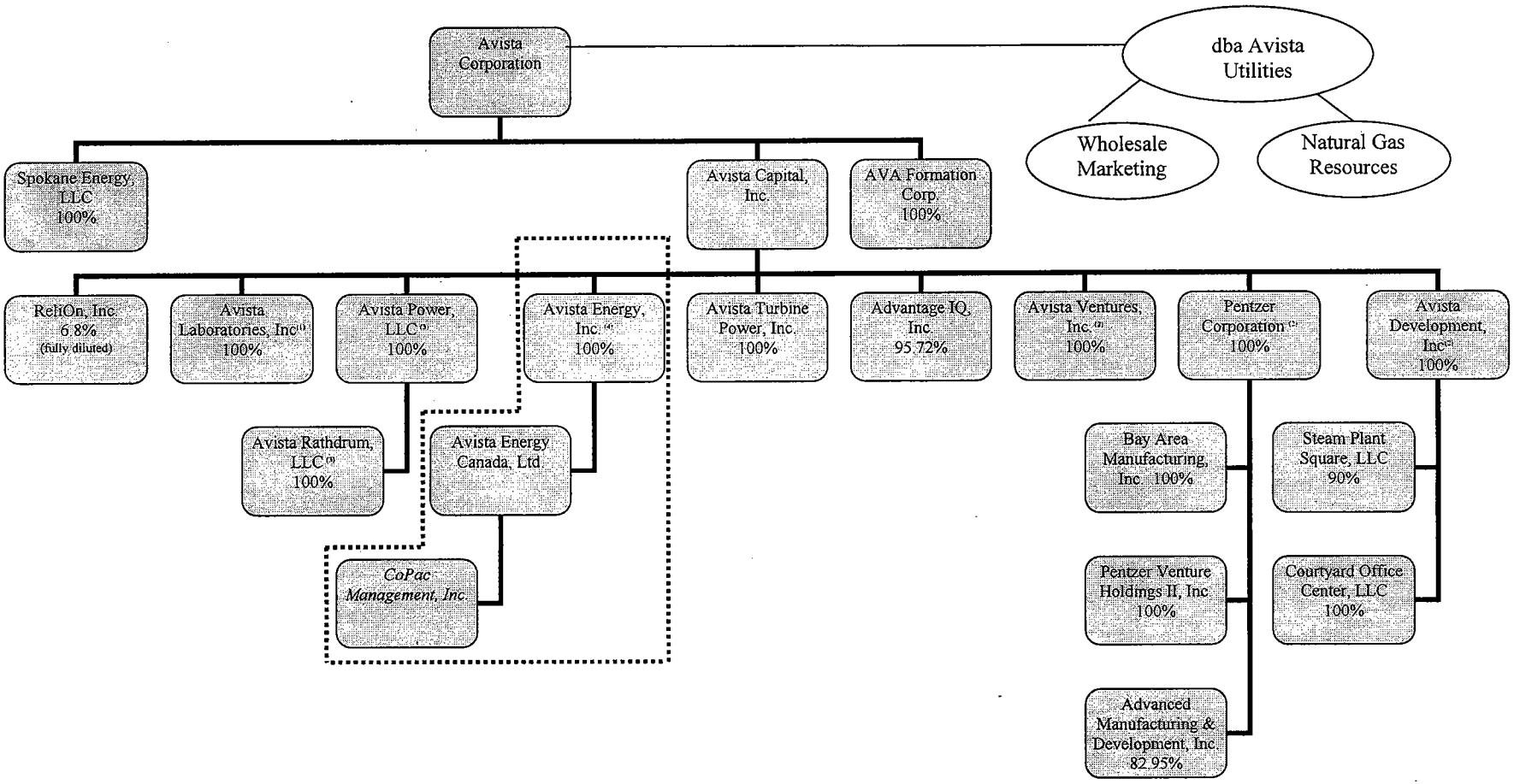
Avista Corporation and Affiliates

August 10, 2007



Denotes Energy Affiliates

(1) Inactive – See note a) below

(2) No Employees, passive income

(3) Ceased active development of additional projects

Note a) Other Inactive Subsidiaries under Avista Capital, not shown above, include: Avista Communications, Inc.; and Coyote Springs 2, LLC

Note b) Additional Subsidiaries under Avista Corp., not shown above, for the special purpose financing include: Avista Receivables Corp.

(4) These Company assets were sold in June 2007

Updated 08/10/07

UE-090134, UG-090015, UG-060518
Exhibit No. ___
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