

Avista Corp.
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January 31, 2011

SENT VIA OVERNIGHT MAIL

Public Utility Commission of Oregon
Attn: Filing Center
550 Capitol St NE #215
Salem, OR 97308-2148

**Re: Docket UG 171(4), Amended 2009 Tax Report Filing of Avista Corporation
Pursuant to Terms of the Stipulation**

The Parties have entered into a Stipulation in the above referenced docket. Pursuant to the Stipulation Avista agreed to submit a revised 2009 Tax Report, contemporaneous with the filing of the Stipulation and Joint Testimony, compliant with the terms of the protective order. Enclosed is Avista Corporation's amended confidential tax report for calendar year 2009. The amendment bears a revision date of January 31, 2011.

The amended 2009 tax report is being filed under seal and is to be handled as a highly confidential document pursuant to the protective order issued in Order No. 06-033. Two copies of the report are stamped confidential, copied on green paper, and enclosed in a sealed envelope that is labeled as containing confidential information. Also enclosed are two copies of an electronic version of the amended tax report on two compact disks that are also marked as being confidential and are subject to the protections for highly confidential information applicable to the tax report. One copy of each of the confidential items is to be designated as the Staff's working copy.

The amended 2009 tax report shows the amount of federal and state income tax paid is less than the amount of taxes authorized to be collected by \$1,024,000. Pursuant to the Stipulation, this difference, plus interest, will be rebated through the automatic adjustment clause (AAC).

In the Stipulation Avista also agreed to withdraw its claim that implementation of the refund results in confiscatory rates and violates ORS 756.040. Avista hereby withdraws such claim.

If you have any questions, please contact Ron McKenzie at (509) 495-4320.

Sincerely,

A handwritten signature in cursive script that reads "Kelly Norwood".

Kelly Norwood, Vice President, State and Federal Regulation
Enclosure

CERTIFICATE OF SERVICE

I **HEREBY CERTIFY** that I have this day served Avista's Transmittal Letter re: Amended 2009 Tax Report Filing, in Docket UG-171(4), upon the parties listed below by electronic mail or by mailing a copy thereof, where paper service has not been waived.

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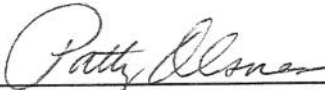
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Dated at Spokane, Washington this 31st day of January 2011.



Patty Olsness, Rates Coordinator