

UG 171

Avista Corp.
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Spokane, Washington 99220-3727
Telephone 509-489-0500
Toll Free 800-727-9170

Confidential Material
to Locked Cabinet
~~Env. #~~ *Safe Room*



SENT VIA OVERNIGHT MAIL

October 18, 2006

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

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P.U.C.

Re: Tax Report Filing of Avista Corporation, Docket UG 171

On October 13, 2006 Avista Corporation submitted its confidential tax report for calendar year 2005. The tax report was copied on yellow paper. Please destroy the previously submitted copy of the tax report and substitute the enclosed copy that is copied on green paper.

The 2005 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. The Company is also submitting the backup workpapers associated with the 2005 tax report, which are also to be handled as being highly confidential. The report and the workpapers are stamped confidential, copied on green paper, and enclosed in a sealed envelope that is labeled as containing confidential information.

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

Sincerely,

Kelly Norwood

Kelly Norwood
Vice President, State and Federal Regulation

RM
Enclosure

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OCT 19 2006

Public Utility Commission of Oregon
Administrative Hearing Division

DOCKETED