AVISTA CORP Form 8-K May 20, 2008

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington D.C. 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF

THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): May 20, 2008

AVISTA CORPORATION

(Exact name of registrant as specified in its charter)

Washington (State or other jurisdiction

1-3701 (Commission File Number) 91-0462470 (I.R.S. Employer

of incorporation)

Identification No.)

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1411 East Mission Avenue, Spokane, Washington (Address of principal executive offices)

99202-2600 (Zip Code)

Registrant's telephone number, including area code: 509-489-0500

Web site: http://www.avistacorp.com

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- " Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- " Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- " Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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Section 7 Regulation FD Disclosure

Item 7.01 Regulation FD Disclosure.

The information in this report shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, nor shall it be incorporated by reference in any filing under the Securities Act of 1933, except as shall be expressly set forth by specific reference in such filing.

On May 21, 2008, management of Avista Corporation (Avista Corp.) will be participating in meetings with investors and will provide a business update presentation at the 2008 Edison Electric Institute Annual Finance Committee Meeting in New York. A copy of the business update presentation is furnished as Exhibit 99.1.

As part of this update, Avista Corp. will be confirming earnings guidance for 2008. This 2008 earnings guidance was included in Avista Corp. s first quarter of 2008 earnings release furnished on Form 8-K on April 30, 2008.

Any reference to Avista Corp. s Internet address shall not, under any circumstances, be deemed to incorporate the information available at such Internet address into this Current Report. The information available at Avista Corp. s Internet address is not part of this Current Report or any other report furnished or filed by Avista Corp. with the Securities and Exchange Commission.

Section 9 Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

99.1 Business update presentation dated May 2008, which is being furnished pursuant to Item 7.01.

SIGNATURES

Date: May 20, 2008

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

AVISTA CORPORATION

(Registrant)

/s/ Marian M. Durkin Marian M. Durkin Senior Vice President, General Counsel

and Chief Compliance Officer