

**Avista Corp.**  
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IDAHO PUBLIC  
UTILITIES COMMISSION

AVU-U-05-02

December 20, 2010

State of Idaho  
Idaho Public Utilities Commission  
Statehouse  
Boise ID 83720

Attention: Jean D. Jewell, Secretary

RE: Filing requirements under Order No. 29947 and Order No. 30036

Enclosed is the quarterly status report for September 30, 2010 as required under Order No. 29947 and Order No. 30036.

See Exhibit A

If any questions arise or additional information is needed, please do not hesitate to contact Damien Lysiak at 509-495-2097.

Sincerely,

A handwritten signature in cursive script, appearing to read "Diane Thoren".

Diane Thoren  
Treasurer

Enclosures

IF YOU ARE RECEIVING THIS MESSAGE IN ERROR, PLEASE DO NOT REPLY TO THIS MESSAGE OR DISSEMINATE IT. IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT THE SENDER.

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Cost of Capital as of September 30, 2010

	Amount	Percent of Total Capital	Cost	Component
Total Debt	1,102,100,000	49.49%	6.31%	3.12%
Common Equity	1,124,721,156	50.51%	10.50%	5.30%
<b>TOTAL</b>	<b>\$2,226,821,156</b>	<b>100.00%</b>		<b>8.43%</b>

Consolidated

Key Financial Data \*\*

	YTD 2010	09-30-2009	09-30-2008	09-30-2007
Consolidated Net Income	66,696,000	65,018,000	56,135,000	24,402,000
Consolidated EPS	1.21	1.19	1.05	0.46
Dividend Payout Ratio	62.04%	50.50%	48.48%	97.31%
Common Shares Outstanding	55,175,000	54,659,000	53,366,000	52,769,000

S&P Financial Ratios

Interest Coverage	4.62	4.29	* 3.50	* 2.93	*
Interest Coverage as % of Debt	20.34%	18.9%	* 13.8%	* 15.4%	*

\* Ratios provided by S&P's Credit Write-up released July 23, 2010.

\*\* Financials are for Nine Months Ended for the past 4 years