

Avista Corp.  
1411 East Mission PO Box 3727  
Spokane, Washington 99220-3727  
Telephone 509-489-0500  
Toll Free 800-727-9170

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IDAHO PUBLIC  
UTILITIES COMMISSION

December 20, 2006

State of Idaho  
Idaho Public Utilities Commission  
Statehouse  
Boise ID 83720

Attention: Jean D. Jewell, Secretary

Case No. AVU-U-06-01

We are submitting the following information in compliance with the Commission's Order No. 30036 under Case No. AVU-U-06-1 for the issuance and sale of 5,000,000 shares of common stock.

Avista Corporation issued 3,162,500 shares of common stock on December 15, 2005. The underwriter for this issuance was UBS Investment Bank. The common stock was offered to the public at \$25.05 per share, resulting in net proceeds to the company of \$77.7 million, after deducting the underwriter's fees. See attached Prospectus Supplement for more details on the transaction.

Please contact Paul Kimball at (509) 495-4584 if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Diane Thoren".

Diane C. Thoren  
Assistant Treasurer

Enclosure