

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



October 1, 2009

Oregon Public Utility Commission
Attn: Filing Center
Administrative Regulatory Operations
550 Capitol St. N.E. Suite 215
Salem, OR 97308-2551

RE: UG186- Stipulation Resolving Cost of Capital, Revenue Requirement and Rate Spread/Rate Design Issues

Avista Corporation d/b/a/ Avista Utilities, hereby submits an original and five copies of REVISED page 1 - Attachment A, of the Stipulation originally filed on September 29, 2009. This change is reflected on line 26 of columns (2), (3), and (5). This change is required to carry through the working capital adjustment from the supplemental pages originally filed in this attachment. This change does not impact the revenue requirement agreed to in the settlement.

If you have any questions regarding this change please contact Karen Schuh at 509-495-2293 or karen.schuh@avistacorp.com.

Sincerely,

A handwritten signature in black ink, appearing to read "David Meyer", with a horizontal line extending to the right.

David Meyer
Vice President and Chief Counsel
Avista Corporation
509-495-4316
David.Meyer@avistacorp.com

Enclosures
cc: Service List

Avista Utilities
UG 186
Results of Operations
Twelve Months Ended December 31, 2010
(\$000)

	Results Per Company Filing (1)	Adjustments (2)	Adjusted (3)	Required Change for Reasonable Return (4)	Results at Reasonable Return (5)
SUMMARY SHEET					
1	Operating Revenues				
2	\$120,417	\$451	\$120,868	\$8,750	\$129,618
3	2,386	0	2,386	0	2,386
4	149	0	149	0	149
5	<u>\$122,952</u>	<u>\$451</u>	<u>\$123,403</u>	<u>\$8,750</u>	<u>\$132,153</u>
6	Operating Expenses				
7	\$89,027	\$210	\$89,237	\$0	\$89,237
8	10,663	(839)	9,824	0	9,824
9	7,577	(397)	7,181	0	7,181
10	<u>\$107,267</u>	<u>(\$1,025)</u>	<u>\$106,242</u>	<u>\$0</u>	<u>\$106,242</u>
11	Depreciation & Amortization				
12	5,499	(237)	5,262	0	5,262
13	5,389	(154)	5,235	0	5,235
14	(73)	1,016	943	3,355	4,298
15	0	(54)	(54)	0	(54)
16	<u>\$118,082</u>	<u>(\$454)</u>	<u>\$117,627</u>	<u>\$3,355</u>	<u>\$120,982</u>
17	<u>\$4,870</u>	<u>\$905</u>	<u>\$5,776</u>	<u>\$5,151</u>	<u>\$10,927</u>
18	Average Rate Base				
19	\$266,488	(\$9,979)	\$256,509	\$0	\$256,509
20	(95,789)	(241)	(96,030)	0	(96,030)
21	(25,201)	195	(25,006)	0	(25,006)
22	0	0	0	0	0
23	<u>\$145,498</u>	<u>(\$10,024)</u>	<u>\$135,474</u>	<u>\$0</u>	<u>\$135,474</u>
24	Net Utility Plant				
25	\$0	\$0	\$0	\$0	\$0
26	0	0	0	0	0
27	0	(4,210)	(4,210)	0	(4,210)
28	2,151	0	2,151	0	2,151
29	0	0	0	0	0
30	0	0	0	0	0
31	0	0	0	0	0
32	0	0	0	0	0
33	0	0	0	0	0
34	<u>\$147,649</u>	<u>(\$14,234)</u>	<u>\$133,415</u>	<u>\$0</u>	<u>\$133,415</u>
35	3.30%		4.33%		8.19%
36	N/A		2.38%		10.10%

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have this day served Avista's Revised page 1 – Attachment A, of the Stipulation Resolving Cost of Capital, Revenue Requirement and Rate Spread/Rate Design Issues in Docket UG-186, upon the parties listed below by mailing a copy thereof, postage prepaid and/or by electronic mail.

W Chad Stokes
Tommy Brooks
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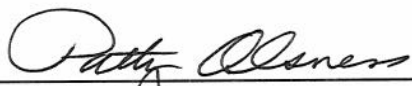
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Carla Owings
Public Utility Commission
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Jason W. Jones
Department of Justice
1162 Court St. NE
Salem, OR 97301-4096
jason.w.jones@state.or.us

I declare under penalty of perjury that the foregoing is true and correct.

Dated at Spokane, Washington this 1st day of October 2009.



Patty Olsness
Rates Coordinator