AVISTA

Corp.

May 19, 2006

$AVU-U-05-02$

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 December 31, 2005 as required under Order No. 29947.
        See Exhibit A

Enclosed is the quarterly status report for March 31, 2006 as required under Order No. 29947 and Order No. 30036.
        See Exhibit B

If any questions arise or additional information is needed, please do not hesitate to contact Paul Kimball at 509-495-4584.

Sincerely,

Diane Thoren
Assistant Treasurer

Enclosures

AVISTA CORP.
Quarterly Status Report, Case No. AVU-U-05-02, Order No. 29947

Cost of Capital as of December 31, 2005 (With Short-Term Debt)	Amount	Percent of Total Capital	Cost	Component
Total Debt	$1,080,446,057	54.22%	8.09%	4.39%
Trust Preferred Securities	100,000,000	5.02%	6.78%	0.34%
Preferred Stock	28,000,000	1.41%	7.39%	0.10%
Common Equity	784,294,832	39.36%	**10.40%**	4.09%
TOTAL	$1,992,740,889 *	100.00%		**8.92%**

* Unconsolidated

Cost of Capital as of December 31, 2005 (Without Short-Term Debt)	Amount	Percent of Total Capital	Cost	Component
Total Debt	$1,017,446,057	52.72%	8.17%	4.31%
Trust Preferred Securities	100,000,000	5.18%	6.78%	0.35%
Preferred Stock	28,000,000	1.45%	7.39%	0.11%
Common Equity	784,294,832	40.64%	**10.40%**	4.23%
TOTAL	$1,929,740,889 *	100.00%		**8.99%**

* Unconsolidated

	YTD 2005	YTD 2004	
Consolidated Net Income	45,168,000	35,154,000	

	YTD 2005	YTD 2004	
Consolidated EPS	0.93	0.73	

	YTD 2005	YTD 2004	
Dividend Payout Ratio	59%	71%	

Financial Ratios	YTD 2005	YTD 2004	BBB Rating
Interest Coverage	2.3(x)	2.3(x)	3.0 - 4.0(x)
Interest Coverage as % of Debt	9.8%	10.0%	18-28%

	2005	2004
Common Shares Outstanding	48,593,139	48,471,511