Avista Corp.

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Toll Free 800-727-9170



February 2, 2011

State of Washington Washington Utilities & Transportation Commission 1300 South Evergreen Park Drive SW P.O. Box 47250 Olympia, Washington 98504-7250

Elizabeth M. Ondrews

Attention: Mr. David Danner, Executive Director and Secretary

Avista Corporation, dba Avista Utilities (Company), respectfully requests an exemption from WAC 480-90-275 regarding the Results of Operation reports for the fourth quarter of 2010. The Company would like to file the reports by February 28, 2011. The delay in filing is necessary to avoid having our Results of Operation reports being posted on the WUTC website prior to our earnings release and conference call on February 17.

Please feel free to contact me at (509) 495-8601 or Craig Bertholf at (509) 495-4124 if you have any questions regarding this request.

Sincerely;

Elizabeth M. Andrews

Manager of Revenue Requirements

Rates and Tariff Administration

cc/ Edward Keating