Exh. No.___(MPG-16)
Docket Nos. UE-070804, UG-070805 and UE-070311
Witness: Michael P. Gorman

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION Complainant, v.	DOCKET NO. UE-070804 and DOCKET NO. UG-070805 (consolidated)
AVISTA CORPORATION d/b/a AVISTA UTILITIES	
Respondent.	
In the Matter of the Petition of	
AVISTA CORPORATION d/b/a AVISTA UTILITIES,	DOCKET NO. UE-070311
For an Accounting Order Regarding the Appropriate Treatment of the Net Costs Associated With the Repurchase of Debt	

EXHIBIT NO.__(MPG-16)

SERIES "A" AND "BAA" UTILITY BOND YIELDS

Avista Corp.

Series "A" and "Baa" Utility Bond Yields

<u>Line</u>	<u>Date</u>	"A" Rating Utility <u>Bond Yield</u> (1)	"Baa" Rating Utility <u>Bond Yield</u> (2)
1	10/05/07	6.22%	6.46%
2	09/28/07	6.22%	6.45%
3	09/21/07	6.28%	6.53%
4	09/13/07	6.18%	6.48%
5	09/07/07	6.05%	6.33%
6	08/31/07	6.17%	6.45%
7	08/24/07	6.23%	6.51%
8	08/17/07	6.36%	6.63%
9	08/10/07	6.28%	6.54%
10	08/03/07	6.11%	6.40%
11	07/27/07	6.20%	6.46%
12	07/20/07	6.19%	6.43%
13	07/13/07	6.31%	6.54%
14	Average	6.22%	6.48%

Source:

www.moodys.com, Bond Yields and Key Indicators.