

Avista Corp.
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February 22, 2018

Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive S. W.
P.O. Box 47250
Olympia, Washington 98504-7250

Attention: Mr. Steven King, Executive Director and Secretary

RE: Docket No. UG-18__

Avista Corporation's Petition for an Order Authorizing the Company to Revise its Natural Gas Book Depreciation Rates and Authorizing Deferred Accounting Treatment for the Difference in Depreciation Expense.

Dear Mr. King,

Enclosed for filing is a paper copy of Avista Corporation's Petition for an Order Authorizing the Company to Revise its Natural Gas Book Depreciation Rates and Authorizing Deferred Accounting Treatment for the Difference in Depreciation Expense. Also, the Company has electronically filed the Petition with the Commission's record center. In the Petition, Avista Corporation, d/b/a Avista Utilities, is requesting an Order authorizing the Company to revise its natural gas book depreciation Rates and authorizing deferred accounting treatment for the difference in depreciation expense.

Additional copies of this filing and supporting documents are available from the Company upon request. Questions regarding this filing should be directed to Dave Machado at (509) 495-4554.

Sincerely,

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

David Meyer
Vice President and Chief Counsel
for Regulatory and Governmental Affairs

Enclosures

Received
Records Management
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