**Avista Corp.**

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February 22, 2017

Mr. Steven V. King

Executive Director and Secretary

Washington Utilities and Transportation Commission

PO Box 47250

1300 S. Evergreen Park Drive SW

Olympia, WA 98504-7250

Dear Mr. King:

RE: UE-140188/UG-140189

Electric and Natural Gas Decoupling Mechanism

Quarterly Report

On February 14, 2017, Avista provided its Electric and Natural Gas Decoupling Mechanism Quarterly Report for 4th quarter 2016 confidentially pursuant to WAC 480-08-160 as the Company had not at that time released its earnings for 2016. The Company’s 2016 earnings have since been released and the Electric and Natural Gas Decoupling Mechanism Quarterly Report for 4th quarter 2016 is no longer confidential. Please supplement the February 14 filing with this un-redacted version.

Attached for filing with the Commission is an electronic copy of the Electric and Natural Gas Decoupling Mechanism Quarterly Report.

The report consists of spreadsheets showing the monthly revenue deferral calculations for October through December 2016.

Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the 4th quarter of 2016.

Questions regarding this filing should be directed to Tara Knox at (509) 495-4325.

Sincerely,

Patrick Ehrbar

Senior Manager, Rates and Tariffs

Enc.