

Avista Corp.

1411 East Mission P.O. Box 3727 Spokane. Washington 99220-0500 Telephone 509-489-0500 Toll Free 800-727-9170

May 1, 2017

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 & Secretary

RE: Docket No. UE-17 and UG-17

Avista Corporation's Accounting Petition for an Order Authorizing Deferred Accounting Treatment related to the Company's Investment in Advanced Metering Infrastructure and Approval of Depreciation Rate

Dear Mr. King,

The Company has electronically filed the Accounting Petition of Avista Corporation in the above referenced docket. Please direct any question regarding this filing to Jeanne Pluth at (509) 495-2204.

Sincerely,

David Meyer

Vice President and Chief Counsel for Governmental and Regulatory Affairs

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Enclosures