



Avista Corp.

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February 22, 2018

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, 2018, Avista provided its Electric and Natural Gas Decoupling Mechanism Quarterly Report for 4th quarter 2017 confidentially pursuant to WAC 480-08-160 as the Company had not at that time released its earnings for 2017. The Company's 2017 earnings have since been released and the Electric and Natural Gas Decoupling Mechanism Quarterly Report for 4th quarter 2017 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 2017.

Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the 4th quarter of 2017.

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

Sincerely,

A handwritten signature in black ink, appearing to read "P. Ehrbar", is written over the word "Sincerely,". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Patrick Ehrbar
Director, Regulatory Affairs
Enc.