

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	1/4/2018
CASE NO:	UE-170485 & UG-170486	WITNESS:	Mark Thies
REQUESTER:	Public Counsel	RESPONDER:	Don Falkner
TYPE:	Data Request	DEPT:	Tax
REQUEST NO.:	PC – 164	TELEPHONE:	(509) 495-4326
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REQUEST:**Re: Tax Cuts and Jobs Act.**

Please explain how and to what extent the Section 13301 of the Act (Limitations of Deductions of Interest) will impact Avista's tax liability. Please explain and quantify Avista's anticipated overall tax savings generated by the Act.

RESPONSE:

Regulated public utilities are excluded from the limitations on the deductibility of interest expense imposed by the Tax Cuts and Jobs Act.