

**CERTIFICATE OF SERVICE**

**UE-171221**

*In re: Petition of Avista Corp. for an Order Authorizing Deferral of Federal Income Tax Expenses for the Effects of Revisions of the Federal Income Tax Code upon Avista's Cost of Service*

I, Chanda Mak, do hereby certify that I have this day served a true and correct copy of *Notice of Appearance on behalf of Public Counsel* to all parties of record listed and by the manner indicated below:

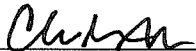
**SERVICE LIST**

**HC = Receive Highly Confidential; C = Receive Confidential; NC = Receive Non-Confidential**

<p><b>COMMISSION STAFF:</b></p> <p>Sally Brown Utilities and Transportation Division Office of the Attorney General P.O. Box 40128 Olympia, WA 98504-0128 <a href="mailto:sbrown@utc.wa.gov">sbrown@utc.wa.gov</a></p> <p><input type="checkbox"/> via ABC Legal Messenger <input type="checkbox"/> via FedEx Overnight Delivery <input type="checkbox"/> via U.S. First-Class Mail <input type="checkbox"/> via Hand-Delivery <input checked="" type="checkbox"/> via E-Mail</p>	<p><b>AVISTA CORP:</b></p> <p>David J. Meyer, Esq. Vice President and Chief Counsel for Regulatory &amp; Governmental Affairs Avista Corp. P.O. Box 3727 1411 E. Mission Avenue, MSC-27 Spokane, WA 99220-3727 <a href="mailto:David.meyer@avistacorp.com">David.meyer@avistacorp.com</a></p> <p>Patrick Ehrbar, Director or Rates State and Federal Regulation <a href="mailto:Patrick.ehrbar@avistacorp.com">Patrick.ehrbar@avistacorp.com</a></p> <p><input type="checkbox"/> via ABC Legal Messenger <input type="checkbox"/> via FedEx Overnight Delivery <input type="checkbox"/> via U.S. First-Class Mail <input type="checkbox"/> via Hand-Delivery <input checked="" type="checkbox"/> via E-Mail</p>
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<p><b>AVISTA CORP:</b></p> <p>Kevin Christie  Avista Corp.  P.O. Box 3727  1411 E. Mission Avenue, MSC-27  Spokane, WA 99220-3727  <a href="mailto:Kevin.Christie@avistacorp.com">Kevin.Christie@avistacorp.com</a></p> <p><input type="checkbox"/> via ABC Legal Messenger  <input type="checkbox"/> via FedEx Overnight Delivery  <input type="checkbox"/> via U.S. First-Class Mail  <input type="checkbox"/> via Hand-Delivery  <input checked="" type="checkbox"/> via E-Mail</p>	<p><b>INDUSTRIAL CUSTOMERS OF NORTHWEST UTILITIES:</b></p> <p>Patrick Oshie  Davison Van Cleve, PC  507 Ballard Rd.  Zillah, WA 98593  <a href="mailto:pjo@dvclaw.com">pjo@dvclaw.com</a></p> <p><input type="checkbox"/> via ABC Legal Messenger  <input type="checkbox"/> via FedEx Overnight Delivery  <input type="checkbox"/> via U.S. First-Class Mail  <input type="checkbox"/> via Hand-Delivery  <input checked="" type="checkbox"/> via E-Mail</p>
<p><b>INDUSTRIAL CUSTOMERS OF NORTHWEST UTILITIES:</b></p> <p>Tyler Pepple  Davison Van Cleve, PC  333 SW Taylor St. Suite 400  Portland, OR 97204  <a href="mailto:tcp@dvclaw.com">tcp@dvclaw.com</a></p> <p>Bradley Mullins,  <a href="mailto:brmullins@mwanalytics.com">brmullins@mwanalytics.com</a></p> <p><input type="checkbox"/> via ABC Legal Messenger  <input type="checkbox"/> via FedEx Overnight Delivery  <input type="checkbox"/> via U.S. First-Class Mail  <input type="checkbox"/> via Hand-Delivery  <input checked="" type="checkbox"/> via E-Mail</p>	<p><b>INDUSTRIAL CUSTOMERS OF NORTHWEST UTILITIES:</b></p> <p>Industrial Customers of Northwest Utilities  818 SW 3<sup>rd</sup> Avenue, #266  Portland, OR 97204  <a href="mailto:jcarr@icnu.org">jcarr@icnu.org</a></p> <p><input type="checkbox"/> via ABC Legal Messenger  <input type="checkbox"/> via FedEx Overnight Delivery  <input type="checkbox"/> via U.S. First-Class Mail  <input type="checkbox"/> via Hand-Delivery  <input checked="" type="checkbox"/> via E-Mail</p>

DATED: January 29, 2018.

  
Chanda Mak  
Legal Assistant