



**Bob Ferguson**  
**ATTORNEY GENERAL OF WASHINGTON**

Utilities and Transportation Division  
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*Via Electronic Mail*

February 15, 2019

Mark L. Johnson, Executive Director and Secretary  
Washington Utilities and Transportation Commission  
1300 S. Evergreen Park Dr. S.W.  
P.O. Box 47250  
Olympia, Washington 98504-7250

RE: *In the Matter of the Petition of Avista Corporation, d/b/a Avista Utilities, for an Order Authorizing the Company to Revise its Electric and Natural Gas Book Depreciation Rates and Authorizing Deferred Accounting Treatment for the Difference in Depreciation Expense*  
Dockets UE-180167 and UG-180168 (*Consolidated*)

Dear Mr. Johnson:

Enclosed for filing in the above-referenced dockets are the original and three copies of the Testimony of Jing Liu in Support of Settlement, on behalf of Commission Staff, and Certificate of Service.

Sincerely,

*/s/ Nash Callaghan*, WSBA No. 49682  
Assistant Attorney General  
Office of the Attorney General  
Utilities and Transportation Division  
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