

Avista Corp.

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January 20, 2016

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-16

For an Order Authorizing Deferred Accounting Treatment related to the Undepreciated Net Book Value of the Company's Existing Electric Meters

Dear Mr. King,

Enclosed is an original and twelve copies of Avista's Petition for an Order Authorizing Deferred Accounting Treatment related to the Undepreciated Net Book Value of the Company's Existing Electric Meters.

Please direct any question regarding this filing to Jeanne Pluth at (509) 495-2204 or Pat Ehrbar at (509) 495-8620.

Sincerely,

Kelly Norwood

Vice President, State & Federal Regulation

Enclosures