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February 28, 2018

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 and Secretary

RE: UE-170485 and UG-170486 (Joint Issues List)

Avista Corporation hereby submits an original and 10 copies of the Joint Issues List in the above referenced dockets. A service list is attached, with the parties on the service list receiving a complete copy of this filing by overnight mail.

This Issues List is revised to reflect Avista's response to Bench Request No. 9 relating to the Tax Cuts and Jobs Act (TCJA) filed on February 27, 2018.

Questions regarding this filing should be directed to Liz Andrews at (509) 495-8601.

Sincerely,

A handwritten signature in black ink, appearing to read "David J. Meyer", with a horizontal line extending to the right.

David J. Meyer
Vice President and Chief Counsel for
Regulatory and Governmental Affairs

Enclosures

cc: See attached service list
Marguerite Friedlander, Administrative Law Judge

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