BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORATION COMMISSION Complainant,) DOCKETS NO. UE-170485 and) UG-170486	
v, AVISTA CORPORATION d/b/a AVISTA UTILITIES) AVISTA REPLY COMMENTS) REGARDING NOTICE OF INTE) TO CONSOLIDATE)	ENT
Respondent.		
In the Matter of the Petition of Avista Corporation d/b/a Avista Utilities,) DOCKETS NO. UE-171221 and) UG-171222	
For an Order Authorizing Deferral of Federal Tax Expenses for the Effects of Revisions of the Federal Income Tax code upon Avista's Cost of Service	Income)))	

- Avista also supports the consolidation of Dockets No. UE-170485 and UG-170486 with Docket Nos UE-171221 and UG-171222 and agrees with the Parties that doing so will promote administrative efficiency and judicial economy. Avista appreciates the support for the establishment of an accounting mechanism to capture the deferral of funds from electric and gas customers that assumed a 35% corporate tax rate.
- 2 DATED this 28th day of February, 2018

David J. Meyer

Vice President and Chief Counsel for Regulatory

and Governmental Affairs