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March 27, 2018

Sent via Web Portal

Mr. Steven King
Executive Director & Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
P. O. Box 47250
Olympia, Washington 98504-7250

Re: Docket No. Dockets UE-170485 and UG-170486 / UE-171221/UG-171222 Consolidated
Bench Request No. 9 – Supplemental Response

Dear Mr. King:

On March 27, 2018, a Settlement Stipulation was filed in Docket U-170970 (Hydro One/Avista Merger Docket), whereby the parties in that proceeding agreed to use certain tax benefits resulting from the recent Tax Cuts and Jobs Act (TCJA) to accelerate the depreciation expense associated with Avista's 15% ownership in Units #3 and #4 of the Colstrip generating facility from 2034/2036 to 2027. (See U-170970 Settlement Stipulation for further details.) A copy of that Stipulation is attached to the response to the Bench Request. All parties in these rate case dockets (UE-170485/UG-17086 and UE-171221/UG-171222 consolidated) are also signatories to the Settlement Stipulation in the merger proceeding (Docket No. U-170970).

Provided to the Commission is an electronic filing of Avista's Supplemental Response to Bench Request No. 9; the initial response was previously filed by Avista on February 27, 2018. This Supplemental Response reflects the impact of the Settlement Stipulation filed by the parties in Docket U-170970 (Merger Docket), which impacts only the electric portion of Avista's original response to Bench Request No. 9.

Please direct any questions related to this filing to Liz Andrews at (509) 495-8601.

Sincerely,

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

David Meyer

VP and Chief Counsel for Regulatory and Governmental Affairs