

Avista Corp.
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April 25, 2018

VIA – Commission Web-Portal

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

RE: Docket No. UG-180177 (Do not Redocket)

Dear Mr. King,

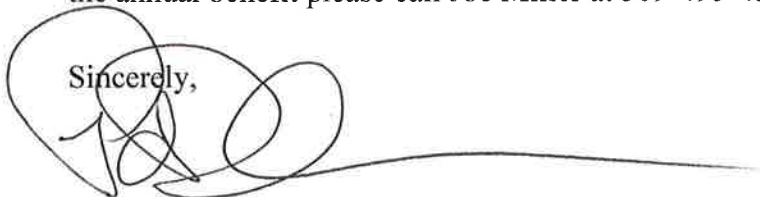
Attached for electronic filing with the Commission is the following tariff sheet proposed to be effective June 1, 2018:

Second Substitute Original Sheet 174

Per discussion with Commission Staff, the Company is requesting to extend the effective date to June 1, 2018, and filing a second substitute tariff sheet updating the effective date of Temporary Federal Income Tax Rate Credit (Schedule 174) filing.

If you have any questions regarding the calculation of the “temporary” benefit please call Liz Andrews at 509-495-8601 or if you have questions regarding the rate spread and rate design of the annual benefit please call Joe Miller at 509-495-4546.

Sincerely,



Patrick Ehrbar
Director of Regulatory Affairs

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