

March 28, 2019

## Via Electronic Filing

Attn: Mark Johnson, Executive Director and Secretary Washington Utilities and Transportation Commission 1300 S. Evergreen Park Drive S.W. P.O. Box 47250 Olympia, WA 98504-7250

**Re:** In the Matter of AVISTA CORPORATION's

Petition for an Order Authorizing the Company to Revise its Electric and Natural Gas Book Depreciation Rates and

Authorizing Deferred Accounting Treatment for the Difference in

Depreciation Expense.

Dockets UE-180167/UG-180168 (consolidated)

Dear Mr. Johnson:

Pursuant to WAC 480-07-750(2)(b) and Paragraph 60 of Order 04 in the above-referenced consolidated dockets, Sierra Club hereby accepts the condition imposed by the Commission to the Joint Settlement Agreement.

Thank you and please do not hesitate to contact me if you have any questions.

Respectfully submitted,

/s/ Matthew Gerhart

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cc: Service List