



Avista Corp.
1411 East Mission P.O. Box 3727
Spokane, Washington 99220-0500
Telephone 509-489-0500
Toll Free 800-727-9170

April 25, 2022

Amanda Maxwell
Executive Director and Secretary
Washington Utilities & Transportation Commission
621 Woodland Square Loop SE
Lacey, WA 98503

RE: UE-200857 & UG-200858 - Avista Utilities' Software Short-Lived Asset Report

Dear Ms. Maxwell:

Avista Corporation, dba Avista Utilities (Avista or Company), submits its Short-Lived Assets Report in accordance with Order 01 issued in Dockets UE-200857 and UG-200858 on May 20, 2021, due to required changes in Generally Accepted Accounting Principles. This report describes software assets that have been placed into service with a useful life shorter than five years, the capitalized cost components, annual amortization expense, as well as underlying information on the contracts for software licenses and software as service contracts.

If you have any questions, please contact Justin Baldwin-Bonney at 509-495-4310 or justin.baldwinbonney@avistacorp.com.

Sincerely,

/s/ Elizabeth Andrews

Elizabeth Andrews
Sr. Manager, Revenue Requirements
Liz.Andrews@avistacorp.com
509-495-8601

Received
Records Management
04/25/22 08:42
State Of WASH.
UTIL. AND TRANSP.
COMMISSION