January 13, 2017

**Via Federal Express**

and **Electronic Filing**

Mr. Steven King

Executive Secretary and Director

Washington Utilities & Transportation Commission

1300 S. Evergreen Pk. Dr. S.W.

P. O. Box 47250

Olympia, WA 98504-7250

Re: WUTC v. Avista Corporation

Dockets UE-160228 and UG-160229

Dear Mr. King:

Attached please find the original plus 6 copies of Northwest Industrial Gas Users’ Answer to Petition for Reconsideration or Rehearing. Thank you.

Very truly yours,

/s/ Tommy A. Brooks

Tommy A. Brooks

TAB:sk

cc: ALJ Dennis J. Moss (via e-mail – dmoss@utc.wa.gov )

ALJ Rayne Pearson (via e-mail – rpearson@utc.wa.gov)