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March 15, 2023

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 2022 Software 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 during 2022 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 me at 509-495-8601 or [liz.andrews@avistacorp.com](mailto:liz.andrews@avistacorp.com).

Sincerely,

*/s/ Elizabeth Andrews*

Elizabeth Andrews  
Sr. Manager, Revenue Requirements

Received  
Records Management  
03/15/2023  
State of WASH.  
UTIL. AND TRANSP.  
COMMISSION