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October 12, 2018

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

RE: *Avista's 2018 Integrated Resource Plans for Natural Gas*
Dockets UG-170940

Dear Mr. Johnson:

Enclosed for filing in the above-referenced docket is Commission Staff's Comments regarding Avista's 2018 Integrated Resources Plan.

Sincerely,

/s/ *Nash Callaghan*, WSBA No. 49682
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Enclosure
cc: Linda Gervais