

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



October 30, 2020

Mark L. Johnson
Executive Director & Secretary
Washington Utilities and Transportation Commission
621 Woodland Square Loop SE
Lacey, Washington 98503

Received
Records Management
10/30/20 16:03
State Of WASH.
UTIL. AND TRANSP.
COMMISSION

RE: Docket Nos. UE-20_____ & UG-20_____
Petition of Avista Corporation for an Accounting Order for Approval to change its accounting for Federal Income Tax expense for certain plant basis adjustments and deferral of associated change in tax expense.

Dear Mr. Johnson,

Enclosed for electronic filing with the Commission is Avista's petition for an Accounting Order for Approval to change its accounting for Federal Income Tax expense for certain plant basis adjustments and deferral of associated change in tax expense.

Please direct any question regarding this filing to Elizabeth Andrews at (509) 495-8601.

Sincerely,

/s/ Paul Kimball

Paul Kimball
Manager of Compliance & Discovery

Enclosures