

**Avista Corp.**

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February 22, 2023

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

RE: Docket No. UG-23\_\_

Dear Ms. Maxwell,

Provided for electronic filing with the Commission's record center is Avista Corporation's, d/b/a Avista Utilities, Petition for an Order Authorizing the Company to Revise its Natural Gas Book Depreciation Rates and Authorizing Deferred Accounting Treatment for the Difference in Depreciation Expense.

Questions regarding this filing should be directed to Liz Andrews at (509) 495-8601.

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick Ehrbar", is written over a horizontal line.

Patrick Ehrbar  
Director of Regulatory Affairs

Enclosures

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