

Avista Corp.
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October 9, 2020

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

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State Of WASH.
UTIL. AND TRANSP.
COMMISSION

RE: Docket Nos. UE-20_____ & UG-20_____
Petition of Avista Corporation for an Accounting Order for Approval of Depreciation and Amortization Rates for Investment in Software.

Dear Mr. Johnson,

Enclosed for electronic filing with the Commission is Avista's application for an Accounting Order for Approval of Depreciation and Amortization Rates for Investment in Software.

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