



UE-220898

UG-220899

**Avista Corp.**

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

December 6, 2022

**VIA – Commission Web-Portal**

Amanda Maxwell  
Washington Utilities and Transportation Commission  
621 Woodland Square Loop SE  
Lacey, Washington 98503

Received  
Records Management  
12/06/22 15:22  
State Of WASH.  
UTIL. AND TRANSP.  
COMMISSION

**RE: Petition of Avista Corporation for an Accounting Order**

Dear Ms. Maxwell,

Attached for filing with the Commission is Avista's Petition for an Order to: (1) defer the expected impacts associated with the occurrence of pension events; and (2) immediately amortize the impact of pension events (i.e., the increase or reduction in regulatory assets or liabilities) to expense over the same period used to amortize the underlying regulatory assets or liabilities, such that there is no impact to customer rates.

Please direct any questions on this matter to Liz Andrews at (509) 495-8601.

Sincerely,

*/s/ Paul Kimball*

Paul Kimball  
Manager of Compliance & Discovery  
Enclosures