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December 7, 2020

Via Electronic Filing

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

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State Of WASH.
UTIL. AND TRANSP.
COMMISSION

Re: In the Matter of the Petition of
AVISTA CORPORATION, d/b/a AVISTA UTILITIES
For an Order Authorizing Avista to Change its Accounting for Federal
Income Tax Expense for Certain Plant Basis Adjustments and
Deferral of Associated Change in Tax Expense.
Dockets UE-200895 and UG-200896

Dear Mr. Johnson:

Please find enclosed the Alliance of Western Energy Consumers' Petition to Intervene in the above-referenced dockets.

Thank you for your assistance. If you have any questions, please do not hesitate to call.

Sincerely,

/s/ Jesse O. Gorsuch
Jesse O. Gorsuch

Enclosure

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the enclosed **Petition to Intervene of the Alliance of Western Energy Consumers** upon the parties below via electronic mail.

DATED this 7th day of December, 2020.

Davison Van Cleve, P.C.

/s/ Jesse O. Gorsuch

Jesse O. Gorsuch

Paralegal

AVISTA CORPORATION

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