February 10, 2016

**SENT VIA ABC LMI AND WEB PORTAL**

Steven V. King

Executive Director and Secretary

Washington Utilities and Transportation Commission

1300 S. Evergreen Park Dr. SW

P. O. Box 47250

Olympia, Washington 98504-7250

Re: *In the Matter of the Petition of Avista Corporation, d/b/a Avista Utilities For an Order Authorizing Deferred Accounting Treatment related to the Undepreciated Net Book Value of the Company’s Existing Electric Meters,*

 Docket UE-160100

Dear Mr. King:

Enclosed for filing in the above-referenced docket are the original and 10 copies of the Public Counsel’s Response to Avista’s Petition for Accounting Treatment, and the Certificate of Service.

Sincerely,

Lisa Gafken

Assistant Attorney General

Public Counsel Unit

(206) 464-6595

LWG:cm

Enclosures

cc: Service List (via E-mal & First Class Mail)