

Avista Corp.

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January 12, 2016

Washington Utilities and Transportation Commission 1300 S. Evergreen Park Drive S. W. P.O. Box 47250 Olympia, Washington 98504-7250

Attention: Mr. Steven King, Executive Director & Secretary

RE: Docket No. UE-16 and UG-16

Petition of Avista Corporation for an Accounting Order Authorizing Accounting Treatment of Costs Related to Offering a Fee Free Payment Program for the Company's Residential Customers.

Dear Mr. King,

Enclosed for filing with the Commission is Avista's Petition for an Accounting Order Authorizing Accounting Treatment of Costs Related to Offering a Fee Free Payment Program for the Company's residential customers. An original copy is being provided via overnight mail.

Please contact me with any questions related to this filing at (509) 495-2782.

Sincerely,

Shawn Bonfield

Sr. Regulatory Policy Analyst Avista Utilities shawn.bonfield@avistacorp.com 509-495-2782

Enclosures