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



COMMISSION

December 29, 2017

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. UG-17

Petition of Avista Corporation For an Order Authorizing Deferral of Federal Income Tax Expenses for the Effects of Revisions of the Federal Income Tax Code Upon Avista's Cost of

Service.

Dear Mr. King,

Enclosed for electronic filing with the Commission is Avista's Petition For an Order Authorizing Deferral of Federal Income Tax Expenses for the Effects of Revisions of the Federal Income Tax Code Upon Avista's Cost of Service.

Please direct any question regarding this filing to Jeanne Pluth at (509) 495-2204.

Sincerely,

Patrick Ehrbar Director of Rates

Enclosures