

Avista Corp.

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April 19, 2018

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: Avista Corporation - Dockets UE-070804, UG-070805 & UG-070311 (consolidated)

Attached for filing with the Commission is an electronic copy of the Company's Director of Internal Auditing memo regarding her review of Avista's compliance with Commission rules regarding accounting for debt issuance expenses and reacquisition of debt in compliance with the Commission's Order No. 5 in the above mentioned dockets.

Please direct any questions on this matter to Patrick Ehrbar at 509.495.8620.

Sincerely,

/s/ Paul Kimball

Paul Kimball
Regulatory Affairs

Enclosures