

**Avista Corp.**

1411 East Mission P.O. Box 3727  
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March 29, 2019

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

Attention: Mr. Mark Johnson, Executive Director & Secretary

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

Received  
Records Management  
03/26/19 11:55  
State Of WASH.  
UTIL. AND TRANSP.  
COMMISSION

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