

Davison Van Cleve PC

Attorneys at Law

TEL (503) 241-7242 • FAX (503) 241-8160 • tcp@dvclaw.com
Suite 450
1750 SW Harbor Way
Portland, OR 97201

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State Of WASH.
UTIL. AND TRANSP.
COMMISSION

Via Electronic Filing

Mark L. Johnson
Executive Director and Secretary
Washington Utilities and Transportation Commission
P.O. Box 47250
Olympia, WA 98504-7250

Re: In the Matter of AVISTA CORPORATION's
Petition for an Order Authorizing the Company to Revise its
Electric and Natural Gas Book Depreciation Rates and
Authorizing Deferred Accounting Treatment for the Difference in
Depreciation Expense.
Dockets UE-180167/UG-180168 (consolidated)

Dear Mr. Johnson:

Pursuant to the Commission's Notice of Modified Final Order and Paragraph 60 of Modified Final Order 04 in the above-referenced docket, the Alliance of Western Energy Consumers hereby accepts the condition imposed by the Commission to the Joint Settlement Agreement.

If you have any questions, do not hesitate to contact me.

Sincerely,

/s/ Tyler C. Pepple
Tyler C. Pepple

cc: UE-180167/UG-180168 Service List