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May 7, 2018

**VIA: UTC Web Portal + Overnight Mail**

Mark L. Johnson  
Executive Director and Secretary  
Washington Utilities & Transportation Commission  
1300 S. Evergreen Park Drive S. W.  
P.O. Box 47250  
Olympia, Washington 98504-7250

Received  
Records Management  
05/07/18 13:38  
State Of WASH.  
UTIL. AND TRANSP.  
COMMISSION

RE: Docket No. U-170970 – First Amendment to Settlement Stipulation and Agreement and Revised Joint and Individual Testimony in Support of the Settlement Stipulation

Dear Mr. Johnson,

Avista Corporation, dba Avista Utilities (Avista or Company), on behalf of all Parties in the above referenced docket, hereby submits the First Amendment to Settlement Stipulation and Agreement (“First Amendment”) to reflect Order No. 7 in Dockets UE-170485 and UG-170486, dated April 27, 2018 in Avista’s recently-concluded general rate filings. Specifically, the Parties have agreed to amend Commitment No. 76, appearing at page 22 of Appendix A to the Stipulation, and Attachment A to Appendix A, to reduce the amount of deferred federal income tax benefit from \$16.7 million to \$10.4 million to be used for purposes of accelerating the depreciation of Colstrip Units 3 and 4 to reflect a “useful life” of 2027.

In addition to the First Amendment, also enclosed for filing are the Revised Joint Testimony and Exhibit pages, as well as Individual Testimony pages in Support of the Settlement Stipulation to reflect these changes. In addition to this electronic filing, an original and ten (10) copies are being sent via overnight mail for delivery to the Commission. The following revised pages are attached in legislative format:

Settlement Stipulation and Agreement

Revised page 22 - Appendix A to Settlement Stipulation and Agreement

Revised pages 1 and 2 - Attachment A to Appendix A

Joint Testimony

Revised page 35 - Exh-JNT-1T

Revised page 22 - Exh-JNT-3

Revised page 23 - Exh-JNT-4

Joint Testimony

Settlement Stipulation and Agreement

Master List of Commitments in Washington

Christopher S. Hancock (Staff)  
Revised page 24 - Exh-CSH-1T      Testimony

Elizabeth M. Andrews (Avista)  
Revised pages 3-9 - Exh-EMA-1T      Testimony

A service list is attached, with the parties receiving a complete copy of this filing. If you have any questions, please do not hesitate to contact David Meyer on behalf of Avista Corporation at 509-495-4316 or [david.meyer@avistacorp.com](mailto:david.meyer@avistacorp.com) or Liz Thomas on behalf of Hydro One Limited, at 206-370-7631 or [liz.thomas@klgates.com](mailto:liz.thomas@klgates.com).

Sincerely,



David Meyer  
Vice President and Chief Counsel  
for Regulatory and Governmental Affairs

cc: Service List in U-170970