



April 5, 2019

Via Electronic Filing

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

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State Of WASH.
UTIL. AND TRANSP.
COMMISSION

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 WAC 480-07-750(2)(b) and Paragraph 60 of Order 04 (Modified) in the above-referenced consolidated dockets, Sierra Club hereby accepts the condition imposed by the Commission to the Joint Settlement Agreement.

Thank you and please do not hesitate to contact me if you have any questions.

Respectfully submitted,

/s/ Matthew Gerhart

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cc: Service List