

**Avista Corp.**  
1411 East Mission P.O. Box 3727  
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Toll Free 800-727-9170



September 15, 2017

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 and Secretary

**RE: Docket Nos. UE-170327 and UG-170328**

Avista Corporation's Accounting Petition for an Order Authorizing Deferred Accounting Treatment related to the Company's Investment in Advanced Metering Infrastructure and Approval of Depreciation Rate

Dear Mr. King,

As requested by Commissioner Rendahl at the September 15, 2017 WUTC Open Meeting, please find attached the letter to Avista from Mr. John Spanos, of Gannett Fleming Valuation and Rate Consultants, LLC, relating to the depreciable life of Avista's Meter Data Management system.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in cursive script that reads "Liz Andrews".

Liz Andrews  
Senior Manager, Revenue Requirements

cc: Commission Staff (Tom Schooley, Chris McGuire, Chris Casey)  
Public Counsel (Lisa Gafken)  
Industrial Customers of Northwest Utilities (Jesse Cowell)  
Northwest Industrial Gas Users (Ed Finklea, Chad Stokes)  
The Energy Project (Simon ffitich)