

VIA: Electronic Mail

April 3, 2012

Mr. David Danner, Executive Director and Secretary Washington Utilities & Transportation Commission 1300 S. Evergreen Park Drive SW P.O. Box 47250 Olympia, WA 98504-7250

Re: Docket No. UE-120229

Dear Mr. Danner:

Attached for filing with the Commission is an electronic copy of Avista Utilities "Withdrawal of Petition For a Change in the Depreciation Method Applied to Transportation Equipment" in the above referenced Docket. An original is being provided via overnight mail. Avista hereby withdraws its Petition for an Order for a change in the depreciation method applied to transportation equipment in Docket No. UE-120229. After discussions with the Commission's Staff, it was determined that this matter is better addressed through a later filing when the depreciation study is complete.

Please direct any questions regarding this filing to Karen Schuh at (509) 495-2293.

Sincerely,

Kelly Norwood

Vice President, State and Federal Regulation

c: See attached service list

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