



Avista Corp.

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Toll Free 800-727-9170

VIA ELECTRONIC MAIL

April 28, 2017

Steven V. King
Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive, S.W.
PO Box 47250
Olympia, WA 98504-7250

RE: Avista Utilities 2016 Natural Gas Commission Basis Report Pursuant to
WAC 480-090-257

Dear Mr. King:

Enclosed for filing is an electronic copy of Avista Utilities 2016 Natural Gas Commission Basis Report. The original and two copies are being provided via overnight mail. The Company's report is being filed pursuant to WAC 480-090-257 and is based on the period of twelve months ended December 31, 2016. This report is being supplied for informational purposes only.

If you have any questions, please contact me at (509) 495-8601.

Sincerely,

A handwritten signature in black ink, reading "Liz M. Andrews". The signature is written in a cursive, flowing style.

Liz M. Andrews
Senior Manager, Revenue Requirements

Enclosure