



DEPARTMENT OF JUSTICE  
GENERAL COUNSEL DIVISION

January 29, 2018

**via E-mail**

Public Utility Commission of Oregon  
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**Re: UM 1923 - Staff's Application to Defer Changes in Avista Utilities' Federal Tax Obligations Resulting from H.R.1 - Tax Cuts and Jobs Act**

On December 29, 2017, Oregon Public Utility Commission Staff (Staff) filed an application to defer the changes in Avista Utilities' (Company) federal tax obligations resulting from H.R.1 – Tax Cuts and Jobs Act (Application). Per OAR 860-027-0300(6)(d), Staff's Application set a date for comments to be filed by January 31, 2018.

Staff submits this letter to extend the date for comments set forth in its Application, with a new due date of March 30, 2018. Extending the deadline is intended to give Staff, the Company and stakeholders additional time to better understand the implications of H.R.1 prior to making a recommendation to the Commission on this Application.

Sincerely,

Sommer Moser  
Assistant Attorney General  
Business Activities Section

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