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2018 MAY 17 PM 2:22  
IDAHO PUBLIC  
UTILITIES COMMISSION

Attorney for the Idaho Conservation League

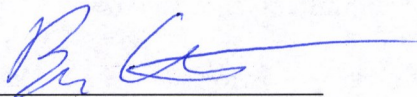
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

IN THE MATTER OF THE	)	CASE NO.	GNR-U-18-01
INVESTIGATION INTO THE IMPACT	)		
OF FEDERAL TAX CODE REVISIONS	)	<b>IDAHO CONSERVATION LEAGUE</b>	
ON UTILITY COSTS AND	)		
RATEMAKING	)	<b>REPLY COMMENTS</b>	

COMES NOW Idaho Conservation League ("ICL") with the following reply comments in support of the Stipulation and Settlement filed in this case. ICL participated in the settlement negotiations and reviewed the resulting documents and Staff's supporting comments of May 11, 2018. We support the settlement because it accurately captures Avista's reduced tax liabilities and creates mechanisms to ensure these changes benefit customers.

More specifically, ICL supports using Tariff Schedule 72 to credit back to customers the tax reductions that are long-term changes to tax rates because these are ongoing annual benefit to customers. ICL also supports setting aside the temporary tax benefits as a possible means to address the unique circumstance of accelerating Colstrip depreciation. Accordingly, ICL recommends the Commission approve this settlement.


Respectfully submitted this 17<sup>th</sup> day of May 2018,

  
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Benjamin Otto  
Idaho Conservation League



## CERTIFICATE OF SERVICE

I certify that on the 17<sup>th</sup> day of May 2018, I delivered true and correct copies of the foregoing COMMENTS to the following via the service method noted:

  
Benjamin J. Otto

### Hand delivery:

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copies provided)  
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