



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

August 27, 2018

Mark T. Thies  
Chief Financial Officer  
Avista Corporation  
1411 East Mission Avenue  
Spokane, Washington 99202

**Re: Avista Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2017  
Filed February 21, 2018  
File No. 1-3701**

Dear Mr. Thies:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products