

DECISION MEMORANDUM

TO: COMMISSIONER ANDERSON
COMMISSIONER HAMMOND
COMMISSIONER LODGE
COMMISSION SECRETARY
COMMISSION STAFF
LEGAL

FROM: DAYN HARDIE
DEPUTY ATTORNEY GENERAL

DATE: MARCH 19, 2024

SUBJECT: IN THE MATTER OF AVISTA'S APPLICATION FOR AN ACCOUNTING ORDER APPROVING THE DEPRECIATION AND AMORTIZATION RATES FOR ITS OUTAGE MANAGEMENT SYSTEM AND ADVANCED DISTRIBUTION MANAGEMENT SYSTEM SOFTWARE INVESTMENTS; CASE NO. AVU-E-24-04


On March 5, 2024, Avista Corporation dba Avista Utilities ("Company"), applied for an accounting order authorizing the Company to use a 15-year depreciable life for certain software investments to be transferred to plant in 2025. The software investments relate to the Company's Outage Management System and Advanced Distribution Management System, and will be useful beyond the five-year amortization period authorized for software assets.

STAFF RECOMMENDATION

Staff has reviewed the Company's Application and recommends the Commission issue a Notice of Application and Notice of Modified Procedure establishing a May 22, 2024, public comment deadline and a May 29, 2024, reply comment deadline.

COMMISSION DECISION

Does the Commission wish to issue a Notice of Application and Notice of Modified Procedure establishing a May 22, 2024, public comment deadline and a May 29, 2024, reply comment deadline?



Dayn Hardie
Deputy Attorney General