

IN THE MATTER OF THE APPLICATION)	CASE NOS. AVU-E-25-03
OF AVISTA CORPORATION FOR AN)	AVU-G-25-02
ACCOUNTING ORDER AUTHORIZING)	
ACCOUNTING AND RATEMAKING)	
TREATMENT OF COSTS ASSOCIATED)	ORDER NO. 36644
WITH TARIFFS LEVIED ON CANADIAN)	
ENERGY IMPORTS)	
)	

Federal Energy Regulatory Commission (“FERC”) accounts tracked in the PGA or PCA, would be charged to FERC Accounts 408.1 and 408.2, with the associated treatment. *Id.* at 6.

The Company indicated that when it was not possible to determine the exact amounts of taxes, the amounts would be estimated and adjustments made in current accruals as the actual tax levies become known, and the Company proposed to defer those amounts to FERC Account 182.3. *Id.* The Company proposed, for electric operations, that any deferred costs charged to the accounts above be recovered at 100%, and that they would not be subject to the deadband nor sharing bands. *Id.* The Company also requested that any direct, identifiable, electric tariff costs that flow through the PCA be separately tracked and likewise be deferred at 100%. *Id.* The Company represented that interest would accrue in the same manner as is authorized for the PGA or the PCA. *Id.*

STAFF’S COMMENTS

Staff reviewed the Company’s Application and reviewed the invoices for natural gas imports for March 2025, where the tariff had been in effect for three days. Application at 3. Staff stated the invoices provided a day-by-day report of imported natural gas for the Company’s whole system. *Id.* Staff also calculated the 10% tariff on only those three days. *Id.* Staff believed the calculated amount of the tariff for those invoices totaled \$130,363.90. *Id.* Staff believed that without an accounting order, the Company would be unable to recover the additional cost of the tariffs if it were to be considered the importer of Canadian-sourced natural gas. *Id.*

Based on its review, Staff believed the Company’s proposed accounting treatment for the tariff on energy resources imported from Canada was reasonable and should be approved by the Commission, and that the Company should be allowed to track and defer any direct, identifiable tariff costs for 100% recovery as allowed in the PCA and PGA. *Id.* Staff also recommended the Commission authorize the Company to defer and record the tariff and additional costs in a subaccount of FERC Account 182.3 - Other Regulatory Assets. *Id.*

COMMISSION FINDINGS AND DECISION

The Commission has jurisdiction over the Company’s Application and the issues in this case under Title 61 of the Idaho Code including, *Idaho Code* §§ 61-501, -502, and -503. The Commission is empowered to investigate rates, charges, rules, regulations, practices, and contracts of all public utilities and to determine whether they are just, reasonable, preferential, discriminatory, or in violation of any provisions of law, and to fix the same by order. *Idaho Code* §§ 61-501, -502, and -503.

The Commission has reviewed the Application, all submitted materials, and all submitted comments. Based on its review of the record, the Commission finds it fair, just, and reasonable to approve the Application

ORDER

IT IS HEREBY ORDERED that the Company's Application is approved.

THIS IS A FINAL ORDER. Any person interested in this Order may petition for reconsideration within twenty-one (21) days of the service date upon this Order regarding any matter decided in this Order. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. *See Idaho Code § 61-626.*


DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 18th day of June 2025.


EDWARD LODGE, PRESIDENT


JOHN R. HAMMOND JR., COMMISSIONER


DAYN HARDIE, COMMISSIONER

ATTEST:


Monica Barrios-Sanchez
Commission Secretary

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