

DECISION MEMORANDUM

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

**FROM: CHRIS BURDIN
DEPUTY ATTORNEY GENERAL**

DATE: APRIL 25, 2023

**SUBJECT: IN THE MATTER OF THE APPLICATION OF AVISTA CORPORATION,
D/B/A AVISTA UTILITIES, REQUESTING AUTHORITY TO REVISE ITS
ELECTRIC AND NATURAL GAS BOOK DEPRECIATION RATES AND
AUTHORIZE DEFERRED ACCOUNTING TREATMENT FOR
DIFFERENCE IN DEPRECIATION EXPENSE; CASE NOS. AVU-E-23-02,
AVU-G-23-02.**

On February 22, 2023, Avista Corporation, doing business as Avista Utilities (“Company”), filed an application (“Application”) with the Idaho Public Utilities Commission (“Commission”), for approval of a proposed change to electric and natural gas book depreciation rates. The Company also requests that the Commission approve deferred accounting treatment if allocated depreciation rates are not approved by all jurisdictions prior to September 1, 2023, resulting in a difference between allocated depreciation expense included in Case Nos. AVU-E-23-01 and AVU-G-23-01, and allocated depreciation expense ultimately approved in these dockets. The Company requests that the Application be processed by Modified Procedure through the use of written comments.

On March 15, 2023, the Commission issued a Notice of Application and Notice of Intervention Deadline. Order No. 35709. No parties intervened.

STAFF RECOMMENDATION

Staff recommends the Commission issue a Notice of Modified Procedure establishing an August 8, 2023, initial comment deadline, and an August 15, 2023, Company reply comment deadline.

COMMISSION DECISION

Does the Commission wish to issue a Notice of Modified Procedure establishing an August 8, 2023, Staff and Intervenor comment deadline, and an August 15, 2023, Company reply comment deadline?



Chris Burdin
Deputy Attorney General

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