

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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) NOTICE OF APPLICATION
TREATMENT OF COSTS ASSOCIATED)
WITH TARIFFS LEVIED ON CANADIAN) NOTICE OF MODIFIED
ENERGY IMPORTS) PROCEDURE
)
)
ORDER NO. 36524

On March 4, 2025, Avista Corporation, doing business as Avista Utilities (“Company”) filed an application (“Application”) with the Idaho Public Utilities Commission (“Commission”), requesting an order authorizing the Company to utilize deferred accounting for the potential impact of United States tariffs on energy resources imported from Canada, and for electric operations to defer those expenses for recovery in the Power Cost Adjustment (“PCA”) at 100%. Application at 1.

NOTICE OF APPLICATION

YOU ARE HEREBY NOTIFIED that the Company represents that it is not clear whether such tariffs would be reflected in the embedded cost of the Canadian commodity and flow through the Company’s natural gas Purchased Gas Cost Adjustment Mechanism (“PGA”) or electric PCA; or alternatively be considered something similar to an excise tax. Application at 1. The Company seeks deferral treatment of any imposed tariff. *Id.* at 1-2

YOU ARE FURTHER NOTIFIED that the Company seeks accounting treatment for any costs associated with tariffs imposed on Canadian imports. *Id.* at 5. The Company represents that any identifiable costs associated with those tariffs that do not otherwise flow through the various 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 indicates that when it is not possible to determine the exact amounts of taxes, the amounts shall be estimated and adjustments made in current accruals as the actual tax levies become known, and the Company proposes to defer those amounts to FERC Account 182.3. *Id.*

YOU ARE FURTHER NOTIFIED that the Company proposes, for electric operations, that any deferred costs charged to the accounts above be recovered at 100%, and that they not be subject to the deadband nor sharing bands. *Id.* The Company also requests that any direct, identifiable, tariff costs that flow through the PCA be separately tracked and likewise be deferred at 100%. *Id.* The Company represents that interest would accrue in the same manner as is authorized for the PGA or the PCA. *Id.*

YOU ARE FURTHER NOTIFIED that the Application and supporting documents are available for public inspection during regular business hours at the Commission's office. The Application is also available on the Commission's website at www.puc.idaho.gov. Click on the "ELECTRIC" or "NATURAL GAS" icon, select "Open Cases," and click on the case number as shown on the front of this document.

YOU ARE FURTHER NOTIFIED that all proceedings in this case will be held pursuant to the Commission's jurisdiction under Title 61 of the Idaho Code, and that all proceedings in this matter will be conducted pursuant to the Commission's Rules of Procedure, IDAPA 31.01.01.000 *et seq.*

NOTICE OF MODIFIED PROCEDURE

YOU ARE HEREBY NOTIFIED that the Commission has determined that the public interest may not require a formal hearing in this matter, and that it will proceed under Modified Procedure pursuant to the Commission's Rules of Procedure 201-204, IDAPA 31.01.01.201-.204. The Commission notes that Modified Procedure and written comments have proven to be an effective means for obtaining public input and participation.

YOU ARE FURTHER NOTIFIED that persons desiring to state a position on this Application may file a written comment explaining why the person supports or opposes the Application. Persons who would like a hearing must specifically request a hearing in their written comments and explain why written comments alone are insufficient. **Persons interested in filing written comments must do so by May 8, 2025.** Comments must be filed through the Commission's website or by e-mail unless computer access is unavailable. To comment electronically, please access the Commission's website at <http://www.puc.idaho.gov/>. Click the "Case Comment Form" and complete the form using the case number as it appears on the front of this document.

To file by e-mail, persons must e-mail the comments to the Commission Secretary and all parties at the e-mail addresses listed below. Persons submitting a comment by e-mail must provide their name, address, and the Case Number under which they are commenting. Persons submitting a comment by e-mail also acknowledge that submitting a comment in an open case constitutes a public record under *Idaho Code* § 74-101(13), and all information provided by such person is available for public and media inspection.

If computer access is unavailable, then comments may be mailed to the Commission and the Parties at the addresses below. Persons submitting a comment by mail must provide their name, address, and the Case Number under which they are commenting. Persons submitting a comment by mail also acknowledge that submitting a comment in an open case constitutes a public record under *Idaho Code* § 74-101(13), and all information provided by such person is available for public and media inspection.

**For the Idaho Public Utilities
Commission:**

Commission Secretary
Idaho Public Utilities Commission
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YOU ARE FURTHER NOTIFIED that the Company must file any reply comments by May 15, 2025.

YOU ARE FURTHER NOTIFIED that if no written comments or protests are received within the time limit set, the Commission will consider this matter on its merits and enter its final order without a formal hearing. If written comments are received within the time limit set, the Commission will consider them and, in its discretion, may set the same for formal hearing.

ORDER

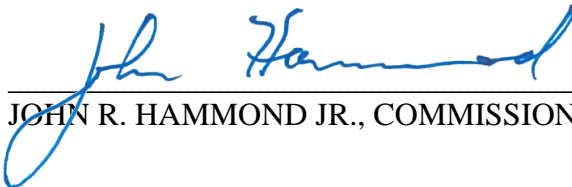
IT IS HEREBY ORDERED that the Application be processed by Modified Procedure, Rules 201-204 (IDAPA 31.01.01.201-.204). Persons interested in filing written comments must do so by May 8, 2025. The Company must file any reply comments by May 15, 2025.

IT IS FURTHER ORDERED that parties comply with Order No. 35375, issued April 21, 2022. Generally, all pleadings should be filed with the Commission electronically and will be deemed timely filed when received by the Commission Secretary. *See* Rule 14.02. Service between parties should continue to be accomplished electronically when possible. However, voluminous discovery-related documents may be filed and served on CD-ROM or a USB flash drive.

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 28th day of March 2025.



EDWARD LODGE, PRESIDENT

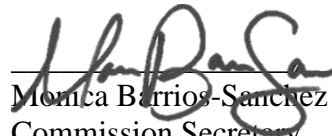


JOHN R. HAMMOND JR., COMMISSIONER



DAYN HARDIE, COMMISSIONER

ATTEST:



Monica Barrios-Sanchez
Commission Secretary

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