

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)	CASE NO. AVU-E-19-02
OF AVISTA FOR AN ACCOUNTING ORDER)	AVU-G-19-01
AUTHORIZING ACCOUNTING)	
TREATMENT OF COSTS RELATED TO)	NOTICE OF APPLICATION
ALLOWANCE FOR FUNDS USED DURING)	
CONSTRUCTION)	NOTICE OF
)	MODIFIED PROCEDURE
)	
)	ORDER NO. 34261

On February 1, 2019, Avista Corporation (“Avista” or “Company”) filed an Application seeking authorization of accounting and ratemaking treatment related to its Allowance for Funds Used During Construction (“AFUDC”).

The Commission now issues this Notice of Application and Notice of Modified Procedure setting comment and reply deadlines.

NOTICE OF APPLICATION

YOU ARE HEREBY NOTIFIED that Avista is a utility that provides service to approximately 387,000 electric customers in eastern Washington and northern Idaho and 354,000 natural gas customers in Oregon, Washington, and Idaho.

YOU ARE FURTHER NOTIFIED that the Company requests authorization to defer the AFUDC difference calculated between using the State AFUDC rate and the Federal Energy Regulatory Commission’s AFUDC rate as a regulatory asset and amortize this regulatory asset over the composite remaining life of the plant-in-service.

YOU ARE FURTHER NOTIFIED that the Company also requests authorization of a deferred accounting treatment related to the decrease in deferred federal income taxes that will result from the accounting change for the equity portion of the AFUDC.

YOU ARE FURTHER NOTIFIED that the Application is available for public inspection during regular business hours at the Commission’s office. These documents are also available on the Commission’s web site at www.puc.idaho.gov. Click on the “File Room” tab at the top of the page, then select “Electric Cases” or “Natural Gas 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 specifically *Idaho Code* §§ 61-502 and 61-503.

YOU ARE FURTHER NOTIFIED 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 FURTHER 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 Rules 201 through 204 of the Commission's Rules of Procedure, IDAPA 31.01.01.201 through .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 any person desiring to state a position on this Application **may file a written comment in support or opposition with the Commission by no later than April 5, 2019.** The comment must contain a statement of reasons supporting the comment. Persons desiring a hearing must specifically request a hearing in their written comments. Written comments concerning this Application shall be mailed to the Commission and Avista at the addresses reflected below:

**For the Idaho Public Utilities
Commission**

Commission Secretary
Idaho Public Utilities Commission
PO Box 83720
Boise, ID 83720-0074

Street Address for Express Mail:

472 W. Washington Street
Boise, ID 83702-5918

For Avista Corporation:

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Director of Regulatory Affairs
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These comments should contain the case caption and case number shown on the first page of this document. Persons desiring to submit comments via e-mail may do so by accessing the Commission's home page located at www.puc.idaho.gov. Click the "Consumers" tab then click the "Case Comment or Question Form" and complete the comment form using the case number as it appears on the front of this document.

YOU ARE FURTHER NOTIFIED that the Company shall file reply comments, if necessary, **by no later than April 12, 2019.**

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 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 of Avista Corporation be processed by Modified Procedure, Rule 201-204 (IDAPA 31.01.01.201-.204). Persons interested in submitting written comments must do so by April 5, 2019. The Company may file reply comments by no later than April 12, 2019.


DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 7th
day of March 2019.



PAUL KJELLANDER, PRESIDENT



KRISTINE RAPER, COMMISSIONER



ERIC ANDERSON, COMMISSIONER

ATTEST:



Diane M. Hanian
Commission Secretary

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