

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND  
TRANSPORTATION  
COMMISSION,

Complainant,

v.

AVISTA CORPORATION, d/b/a  
AVISTA UTILITIES,

Respondent.

DOCKETS UE-170485 and  
UG-170486 (*consolidated*)

ORDER 06

In the Matter of the Petition of

AVISTA CORPORATION, d/b/a  
AVISTA UTILITIES,

For an Order Authorizing Deferral  
of Federal Income Tax Expenses for  
the Effects of Revisions of the  
Federal Income Tax Code Upon  
Avista's Cost of Service.

DOCKET UE-171221

ORDER 01

In the Matter of the Petition of

AVISTA CORPORATION, d/b/a  
AVISTA UTILITIES,

For an Order Authorizing Deferral  
of Federal Income Tax Code Upon  
Avista's Cost of Service.

DOCKET UG-171222  
ORDER 01

ORDER CONSOLIDATING  
DOCKETS UE-170485 AND  
UG-170486 WITH DOCKETS  
UE-171221 AND UG-171222

<sup>1</sup> **PROCEEDINGS.** On May 26, 2017, Avista Corporation, d/b/a Avista Utilities (Avista or Company) filed with the Washington Utilities and Transportation Commission (Commission) revisions to its currently effective Tariff WN U-28,

DOCKETS UE-171221 and UG-171222  
ORDER 01

Electric Service, in Docket UE-170485 and revisions to its currently effective Tariff WN U-29, Natural Gas, in Docket UG-170486, designed to effect general rate increases for electric and natural gas services. On December 22, 2017, President Trump signed H.R. 1 – An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018 (TCJA) into law. The TCJA’s most notable impact for utilities regulated by the Commission is the reduction of the federal corporate tax rate from 35 percent to 21 percent.

2 On December 29, 2017, the Company filed petitions requesting an order from the Commission authorizing Avista to use deferred accounting for the impact of the TCJA on its federal income tax expenses. These petitions were designated as Docket UE-171221, for Avista’s electric operations, and Docket UG-171222, for its natural gas operations.

3 **NOTICE OF INTENT TO CONSOLIDATE.** On February 16, 2018, the Commission issued a notice of intent to consolidate in Dockets UE-170485 and UG-170486 (consolidated) with Dockets UE-171221 and UG-171222 for final decision in these proceedings. The general rate case proceeding in Dockets UE-170485 and UG-170486, and the accounting petitions in Dockets UE-171221 and UG-171222, both involve facts relating to the impacts of the TCJA on the Company’s operations.

4 On February 23, 2018, the Industrial Customers of Northwest Utilities (ICNU) and the Northwest Industrial Gas Users (NWIGU),<sup>1</sup> the Public Counsel Unit of the Washington Office of the Attorney General (Public Counsel),<sup>2</sup> and the Commission’s regulatory staff (Staff)<sup>3</sup> filed comments in support of consolidation of the dockets. On February 28, 2018, Avista also filed comments stating it “agrees with the Parties that [consolidation of the dockets] will promote administrative efficiency and judicial economy.”<sup>4</sup>

---

<sup>1</sup> Letter from Riley G. Peck, Davison Van Cleve PC, representing ICNU and NWIGU, to Steven V. King, Executive Director and Secretary, Commission at 1 (Feb. 23, 2018).

<sup>2</sup> Public Counsel’s Comments, ¶ 1.

<sup>3</sup> Staff’s Comments, ¶ 2.

<sup>4</sup> Avista’s comments, ¶ 1.

**DOCKETS UE-171221 and UG-171222  
ORDER 01**

- 5 Pursuant to WAC 480-07-320, the Commission may consolidate two or more proceedings in which the facts or principles of law are related. The Commission finds that the facts and principles of law are related, and consolidation would promote judicial economy and administrative efficiency. It is appropriate that Dockets UE-170485 and UG-170486 are consolidated for determination with Dockets UE-171221 and UG-171222.

**ORDER**

- 6 THE COMMISSION ORDERS That Dockets UE-170485 and UG-170486 are consolidated with Dockets UE-171221 and UG-171222 for determination pursuant to WAC 480-07-320. All four dockets are consolidated under Docket UE-170485.

Dated at Olympia, Washington, and effective March 1, 2018.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

MARGUERITE E. FRIEDLANDER  
Administrative Law Judge