



**UG-240667**

Received  
Records Management  
Sep 5, 2024

**Avista Corp.**

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September 5, 2024

Mr. Jeff Killip  
Executive Director and Secretary  
Washington Utilities and Transportation  
Commission  
621 Woodland Square Loop SE  
Lacey, Washington 98503

Re: Avista Corporation  
Internal Revenue Service Form 3115, Application for Change in Accounting Method

Dear Mr. Killip:

Attached hereby in electronic PDF format, please find Form 3115, Application for Change of Accounting Method, filed with the United States Internal Revenue Service (IRS) by Avista Corporation, dba Avista Utilities (Avista or Company). This filing is for informational purposes only. Neither the IRS nor Avista require that the Washington Utilities and Transportation Commission (Commission) take any action. Pursuant to IRS Revenue Procedure 2024-23, Avista is required to provide a copy of Form 3115 to the Commission following its submittal to the IRS.

The form is included as Attachment A. The purpose of Form 3115 is summarized, as follows:

Change in method of accounting for certain expenditures to maintain, repair, replace, or improve natural gas linear distribution property to the NGS Method, as set forth in Rev. Proc. 2023-15 effective for the taxable year ended December 31, 2023 under the automatic consent procedures of Rev. Proc. 2024-23.

The changes of accounting method are applicable for income tax purposes only and do not impact the methods of accounting used for FERC or U.S. Generally Accepted Accounting

Principles financial reporting purposes. Similarly, there are no ratemaking implications as a result of the changes, and no action is being requested of the Commission.

Thank you for your attention to this matter. If you have any questions regarding this filing, please contact Liz Andrews at 509-495-8601 or at [liz.andrews@avistacorp.com](mailto:liz.andrews@avistacorp.com), or Avista's Tax Director, Mr. Dan Loutzenhiser, at 509-495-8750 or at [daniel.loutzenhiser@avistacorp.com](mailto:daniel.loutzenhiser@avistacorp.com).

Sincerely,

*/S/ Elizabeth M. Andrews*

Elizabeth M. Andrews  
Sr. Manager, Revenue Requirements

Enclosures