

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Petition of)	
)	
Avista Corporation, d/b/a Avista Utilities)	Docket No. UE-230123
)	
For an Order Authorizing the Company to)	
Revise its Electric Book Depreciation Rates)	AMENDMENT TO PETITION OF
and Authorizing Deferred Accounting Treatment for)	AVISTA CORPORATION
<u>the Difference in Depreciation Expense.</u>)	

1 On February 22, 2023, Avista Corporation (hereinafter "Avista" or the "Company") filed a
Petition in this Docket requesting approval of a proposed change to electric book depreciation
rates, effective September 1, 2023. Avista is amending this Petition to change the proposed
effective date to January 1, 2024.

I. CHANGE TO PROPOSED EFFECTIVE DATE

2 In its original Petition, the Company had requested that the Commission make its
determination on depreciation rates by August 31, 2023, to commence Washington direct plant
and allocated plant depreciation rates effective September 1, 2023, coincident with the
implementation of depreciation rate updates in the Company's Idaho jurisdiction (previously
anticipated by August 31, 2023). (See Para. 21 of Petition)

3 Since the filing of the Petition in February of this year, the Washington Utilities and
Transportation Staff has notified Avista of its need for additional time to review Avista's
Electric Depreciation Petition.

4 The Company has also agreed to this delay in the implementation of new depreciation rates in Idaho for all direct and allocated electric plant until January 1, 2024. Accordingly, any change in overall depreciation rates will remain synchronized among the States¹.

Respectfully submitted this 14th day of August, 2023.

By: ___/s/ David Meyer___
David Meyer
Vice President and Chief Counsel for Regulatory and
Governmental Affairs

¹ It is critical that the Company maintain uniform utility accounts and depreciation rates for allocated plant (“common”) that are consistent among the Company’s regulatory jurisdictions. In the event different depreciation rates or methods were to be ordered for allocated plant (a category which is primarily composed of production, transmission, intangible, and general plant assets serving multiple jurisdictions), the result would require multiple sets of depreciation accounts and records that would need to be adjusted annually for changes in allocation factors, which would impose a costly administrative burden on the Company and unnecessary expense for the Company’s ratepayers, as well as possible unrecovered or stranded costs.