

Avista Corp.

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April 30, 2018

Public Utilities Commission of Oregon
Attn: Filing Center
201 High Street SE, Suite 100
Salem, OR 97301-3612

RE: UM 1923 – Staff’s Application to Defer Changes in Avista Utilities’ Federal Tax Obligations Resulting from H.R.1 – Tax Cuts and Jobs Act – Comments of Avista

Filing Center:

Avista Corporation, dba Avista Utilities (“Avista” and/or the “Company”), hereby submits the following comments as it relates to Staff’s Application in Case UM 1923.

On December 29, 2017 Oregon Public Utility Commission Staff (Staff) filed an application to defer the changes in Avista’s federal tax obligations resulting from H.R.1 – Tax Cuts and Jobs Act (Application) (UM 1923). Per OAR 860-027-0300 (6)(d), Staff’s Application set a date for comments to be filed by January 31, 2018. Staff subsequently filed letters on January 29, 2018, extending the deadline to March 30, 2018, and then on March 22, 2018, extending the deadline to April 30, 2018.

On December 29, 2017, the same day as Staff, the Company filed its application to defer the changes in Avista’s federal tax obligations resulting from H.R.1 – Tax Cuts and Jobs Act (Application) (UM 1918). In anticipation of approval by the Commission to defer the changes in Avista’s federal tax obligations as a result of the TCJA, the Company began deferring the TCJA tax benefits beginning January 1, 2018. On April 12, 2018, the Company filed a Supplement to its deferred accounting application in UM 1918, providing Avista’s estimates of the impacts of the TCJA on Avista’s Oregon operations.

Since the Company has filed its own request to defer the “difference between Avista’s current retail rates and its currently approved retail rates inclusive of the impact of H.R.1,” and it has been deferring these benefits since January 1, 2018 in anticipation of approval by the Commission to defer such benefits, the Company does not believe the Commission need rule on Staff’s separate Deferred Accounting Application (UM 1923).

If you have any questions regarding these comments please contact Liz Andrews at (509) 495-8601.

Sincerely,

A handwritten signature in black ink that reads "Liz M. Andrews". The signature is fluid and cursive, with the first name "Liz" being particularly prominent.

Liz Andrews
Sr. Manager, Revenue Requirements
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