

## DECISION MEMORANDUM

**TO:** COMMISSIONER KJELLANDER  
COMMISSIONER RAPER  
COMMISSIONER ANDERSON  
COMMISSION SECRETARY  
COMMISSION STAFF  
LEGAL

**FROM:** DAYN HARDIE  
DEPUTY ATTORNEY GENERAL

**DATE:** OCTOBER 30, 2020

**SUBJECT:** IN THE MATTER OF AVISTA'S APPLICATION FOR AN ACCOUNTING ORDER APPROVING DEPRECIATION AND AMORTIZATION RATES FOR INVESTMENT IN SOFTWARE; CASE NO. AVU-E-20-09/AVU-G-20-06

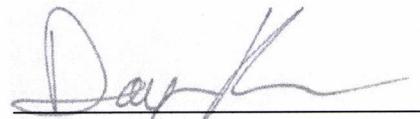
On October 9, 2020, Avista Corporation dba Avista Utilities ("Avista") applied to the Commission seeking an accounting order authorizing it to use an amortization period for its capitalized software license costs and capitalized software implementation costs that aligns with the life of the underlying contract for Information Technology services. The Company requested its Application be processed by Modified Procedure.

### STAFF RECOMMENDATION

Staff recommends the Commission issue a Notice of Application and Notice of Modified Procedure establishing a twenty-one (21) day public comment period and a seven (7) day Company reply deadline.

### COMMISSION DECISION

Does the Commission wish to issue a Notice of Application and Notice of Modified Procedure establishing a twenty-one (21) day public comment period and a seven (7) day Company reply deadline?



Dayn Hardie  
Deputy Attorney General