BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-140188

DOCKET NO. UG-140189

(consolidated)

AVISTA CORPORATION

COMPLIANCE FILING

ELECTRIC AND NATURAL GAS TARIFFS

TARIFF WN U-28 (Electric Service)

TARIFF WN U-29 (Natural Gas Service)

SCHEDULE 1

RESIDENTIAL SERVICE - WASHINGTON

(Single phase & available voltage)

AVAILABLE:

To Customers in the State of Washington where Company has electric service available.

APPLICABLE:

To service for domestic purposes in each individual residence, apartment, mobile home, or other living unit when all such service used on the premises is supplied through a single meter. Only one meter per residence will be served under this Schedule.

Where a portion of a dwelling is used regularly for either: (a) the conduct of business, (b) where a portion of the electricity supplied is used for other than domestic purposes, or (c) when two or more living units are served through a single meter, the appropriate general service schedule is applicable. However, if the wiring is so arranged that the service for all domestic purposes can be metered separately, this schedule will be applied to such service.

MONTHLY RATE:

\$8.50 Basic Charge, plus 800 kWh First 7.525¢ per kWh 700 kWh Next 8.755¢ per kWh All over 1500 kWh 10.264¢ per kWh

Minimum Charge: \$8.50

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Monthly Rate is subject to the provisions of Tax Adjustment Schedule 58, Residential and Farm Energy Rate Adjustment Schedule 59, Demand Side Management Schedule 91, Low Income Rate Assistance Schedule 92, Temporary Power Cost Surcharge Schedule 93, Renewable Energy Credit Revenue Mechanism Schedule 98 and Decoupling Mechanism Schedule 99.

Issued

December 4, 2014

Effective

January 1, 2015

Issued by

Avista Corporation

Kelly Norwood

Vice President, State & Federal Regulation

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SCHEDULE 11

GENERAL SERVICE - WASHINGTON

(Available phase and voltage)

AVAILABLE:

To Customers in the State of Washington where Company has electric service available.

APPLICABLE:

To general service supplied for lighting and power purposes when all such service taken on the premises is supplied through one kilowatt-hour meter, except that water heating service separately metered prior to January 28, 1984 may continue to be billed separately.

MONTHLY RATE:

The sum of the following demand and energy charges:

\$18.00 Basic Charge, plus

Energy Charge:

First 3650 kWh

11.507¢ per kWh

All Over 3650 kWh

8.455¢ per kWh

Demand Charge:

No charge for the first 20 kw of demand.

\$6.00 per kw for each additional kw of demand.

Minimum:

\$15.00 for single phase service and \$25.35 for three phase service; unless a higher minimum is required under contract to cover special conditions.

DEMAND:

The average kw supplied during the 15-minute period of maximum use during the month as determined by a demand meter.

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Monthly Rate is subject to the provisions of Tax Adjustment Schedule 58, Demand Side Management Schedule 91, Low Income Rate Assistance Schedule 92, Temporary Power Cost Surcharge Schedule 93, Renewable Energy Credit Revenue Mechanism Schedule 98 and Decoupling Mechanism Schedule 99.

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SCHEDULE 12

RESIDENTIAL AND FARM GENERAL SERVICE - WASHINGTON (Available phase and voltage)

AVAILABLE:

To Customers in the State of Washington who meet the requirements for service under Schedule 11 and whose electric use qualifies as a "residential load" as defined in the Pacific Northwest Electric Power Planning and Conservation Act, P.L. 96-501, and the Residential Purchase and Sale Agreement contract in effect between the Company and the Bonneville Power Administration. "Residential Load" means all usual residential, apartment, seasonal dwellings and farm electric loads or uses. Any electric use by such customers, which does not so qualify, shall be served under Schedule 11 or other appropriate rate schedule.

MONTHLY RATE:

The Monthly Rate shall be the same as that contained in the currently effective Schedule 11 of this tariff.

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Monthly Rate is subject to the provisions of Tax Adjustment Schedule 58, Residential and Farm Energy Rate Adjustment Schedule 59, Demand Side Management Schedule 91, Low Income Rate Assistance Schedule 92, Temporary Power Cost Surcharge Schedule 93, Renewable Energy Credit Revenue Mechanism Schedule 98 and Decoupling Mechanism Schedule 99.

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SCHEDULE 21 LARGE GENERAL SERVICE - WASHINGTON (Available phase and voltage)

AVAILABLE:

To Customers in the State of Washington where Company has electric service available.

APPLICABLE:

To general service supplied for all power requirements when all such service taken on the premises is supplied through one meter installation. Customer shall provide and maintain all transformers and other necessary equipment on their side of the point of delivery and enter into a written contract for five (5) years or longer.

MONTHLY RATE:

The sum of the following demand and energy charges:

Energy Charge:

First

250,000 kWh

7.240¢ per kWh

All Over

250,000 kWh

6.475¢ per kWh

Demand Charge:

\$500.00 for the first 50 kw of demand or less.

\$6.00 per kw for each additional kw of demand.

Primary Voltage Discount:

If Customer takes service at 11 kv (wye grounded) or higher, they will be allowed a primary voltage discount of 20¢ per kw of demand per month.

Power Factor Adjustment Charge:

If Customer has a reactive kilovolt-ampere (kVar) meter, they will be subject to a Power Factor Adjustment Charge, as set forth in the Rules & Regulations.

Minimum:

The demand charge, unless a higher minimum is required under contract to cover special conditions.

ANNUAL MINIMUM:

The current 12-month billing including any charges for power factor correction shall be not less than \$11.50 per kw of the highest demand established during the current 12-month period provided that such highest demand shall be adjusted by the elimination of any demand occasioned by an operation totally abandoned during such 12-month period.

DEMAND:

The average kw supplied during the 15-minute period of maximum use during the month as determined by a demand meter.

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Monthly Rate is subject to the provisions of Tax Adjustment Schedule 58, Demand Side Management Schedule 91, Low Income Rate Assistance Schedule 92, Temporary Power Cost Surcharge Schedule 93, Renewable Energy Credit Revenue Mechanism Schedule 98 and Decoupling Mechanism Schedule 99.

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SCHEDULE 22

RESIDENTIAL AND FARM LARGE GENERAL SERVICE - WASHINGTON (Available phase and voltage)

AVAILABLE:

To Customers in the State of Washington who meet the requirements for service under Schedule 21 and whose electric use qualifies as a "residential load" as defined in the Pacific Northwest Electric Power Planning and Conservation Act, P.L. 96-501, and the Residential Purchase and Sale Agreement contract in effect between the Company and the Bonneville Power Administration. "Residential Load" means all usual residential, apartment, seasonal dwellings and farm electric loads or uses. Any electric use by such customers, which does not so qualify, shall be served under Schedule 21 or other appropriate rate schedule.

MONTHLY RATE:

The Monthly Rate shall be the same as that contained in the currently effective Schedule 21 of this tariff.

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Monthly Rate is subject to the provisions of Tax Adjustment Schedule 58, Residential and Farm Energy Rate Adjustment Schedule 59, Demand Side Management Schedule 91, Low Income Rate Assistance Schedule 92, Temporary Power Cost Surcharge Schedule 93, Renewable Energy Credit Revenue Mechanism Schedule 98 and Decoupling Mechanism Revenue 99.

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SCHEDULE 25 EXTRA LARGE GENERAL SERVICE - WASHINGTON (Three phase, available voltage)

AVAILABLE:

To Customers in the State of Washington where Company has electric service available.

APPLICABLE:

To general service supplied for all power requirements when all such service taken on the premises is supplied through one meter installation for a demand of not less than 3,000 kVA. The average of the Customer's demand for the most recent twelve-month period be at least 3,000 for service under this Schedule. If the Customer has less than twelve months of billing history, the Customer must have a minimum of six consecutive billing months of demand of at least 3,000 kVA in order to receive service under this Schedule. New Customers must meet the above criteria or otherwise provide the Company with reasonable assurance that their peak demand will average at least 3,000 kVA. Customer shall provide and maintain all transformers and other necessary equipment on his side of the point of delivery and enter into a written contract for five (5) years or longer. The written contract will specify a limit on both firm energy and demand.

MONTHLY RATE:

The sum of the following demand and energy charges:

Energy Charge:

First

500,000 kWh 5.616¢ per kWh

Next 5,500,000 kWh 5.053¢ per kWh

All Over 6,000,000 kWh 4.320¢ per kWh

Demand Charge:

\$21,000.00 for the first 3,000 kVA of demand or less.

\$6.00 per Kva for each additional kVA of demand.

Primary Voltage Discount:

If Customer takes service at:

- 1) 11 ky (wye grounded) or higher, he will be allowed a primary voltage discount of \$0.20 per kVA of demand per month.
- 2) 60 kv (wye grounded) or higher, he will be allowed a primary voltage discount of \$1.10 per kVA of demand per month.
- 3) 115 kv (wye grounded) or higher, he will be allowed a primary voltage discount of \$1.40 per kVA of demand per month.

Minimum:

The demand charge unless a higher minimum is required under contract to cover special conditions.

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SCHEDULE 25A EXTRA LARGE GENERAL SERVICE – WASHINGTON

ANNUAL MINIMUM: \$841,610

Any annual minimum deficiency will be determined during the April billing cycle for the previous 12-month period. For a customer who has taken service on this schedule for less than 12 months, the annual minimum will be prorated based on the actual months of service.

DEMAND:

The average Kva supplied during the 30-minute period of maximum use during the current month as measured by Company's metering equipment.

SPECIAL TERMS AND CONDITIONS:

Existing Customers who install demand-side management measures, which cause their demand to fall below 3,000 kVA, will continue to qualify for service under this Schedule. The Company will estimate the Customer's demand reduction created by those demand-side management measures in order to determine qualification for service under this Schedule. If a Customer installs demand-side management measures without assistance from the Company, it is the Customer's responsibility to inform the Company regarding the installation of such measures.

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Monthly Rate is subject to the provisions of Tax Adjustment Schedule 58, Demand Side Management Schedule 91, Low Income Rate Assistance Schedule 92, Temporary Power Cost Surcharge Schedule 93 and Renewable Energy Credit Revenue Mechanism Schedule 98.

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SCHEDULE 31 PUMPING SERVICE - WASHINGTON (Available phase and voltage)

AVAILABLE:

To Customers in the State of Washington where Company has electric service available.

APPLICABLE:

To service through one meter for pumping water or water effluents, including incidental power used for other equipment and lighting essential to the pumping operation. For such incidental service, Customer will furnish any transformers and other necessary equipment. Customer will enter into a written contract for five (5) years or longer and will have service available on a continuous basis unless there is a change in ownership or control of property served.

MONTHLY RATE:

The sum of the following charges:

\$18.00 Basic Charge, plus

Energy Charge:

First 85 kWh per kw of demand

9.712¢ per kWh

Next 80 kWh per kw of demand but

not more than 3,000 KWh

9.712¢ per kWh

All additional kWh

6.936¢ per kWh

Annual Minimum:

\$12.00 per kw of the highest demand established in the current year ending with the November billing cycle. If no demand occurred in the current year, the annual minimum will be based on the highest demand in the latest previous year having a demand.

Demand:

The average kw supplied during the 15-minute period of maximum use during the month determined, at the option of the Company, by a demand meter or nameplate input rating of pump motor.

SPECIAL TERMS AND CONDITIONS:

If Customer requests the account to be closed by reason of change in ownership or control of property, the unbilled service and any applicable annual minimum will be prorated to the date of closing.

Customers who commercially produce one or more irrigated agricultural crops, who use at least 150,000 kWhs annually, have a peak demand of 100+ kw, and who use no more than 1,000 kWhs per month between November 1 and February 28 shall not be subject to the first two rate blocks of this tariff.

Service under this schedule is subject to the Rules and Regulations contained in this tariff. The above Monthly Rate is subject to the provisions of Tax Adjustment Schedule 58, Demand Side Management Schedule 91, Low Income Rate Assistance Schedule 92, Temporary Power Cost Surcharge Schedule 93, Renewable Energy Credit Revenue Mechanism Schedule 98 and Decoupling Mechanism Schedule 99.

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SCHEDULE 32

RESIDENTIAL AND FARM PUMPING SERVICE - WASHINGTON (Available phase and voltage)

AVAILABLE:

To Customers in the State of Washington who meet the requirements for service under Schedule 31 and whose electric use qualifies as a "residential load" as defined in the Pacific Northwest Electric Power Planning and Conservation Act, P.L. 96-501, and the Residential Purchase and Sale Agreement contract in effect between the Company and the Bonneville Power Administration. "Residential Load" means all usual residential, apartment, seasonal dwellings and farm electric loads or uses. Any electric use by such customers, which does not so qualify, shall be served under Schedule 31 or other appropriate rate schedule.

MONTHLY RATE:

The Monthly Rate shall be the same as that contained in the currently effective Schedule 31 of this tariff.

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Monthly Rate is subject to the provisions of Tax Adjustment Schedule 58, Residential and Farm Energy Rate Adjustment Schedule 59, Demand Side Management Schedule 91, Low Income Rate Assistance Schedule 92, Temporary Power Cost Surcharge Schedule 93, Renewable Energy Credit Revenue Mechanism Schedule 98 and Decoupling Mechanism Schedule 99.

Customers who commercially produce one or more irrigated agricultural crops, who use at least 150,000 kWhs annually, have a peak demand of 100+ kw, and who use no more than 1,000 kWhs per month between November 1 and February 28 shall not be subject to the first two rate blocks of this tariff.

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SCHEDULE 41

COMPANY OWNED STREET LIGHT SERVICE - WASHINGTON (Single phase and available voltage)

AVAILABLE:

To agencies of local, state, or federal governments in all territory served by Company. Closed to new installations as of December 18, 1981, except where Company and customer agree mercury vapor lamps may be installed to provide compatibility with existing light sources.

APPLICABLE:

To annual operation of dusk-to-dawn lighting for public streets and thoroughfares upon receipt of an authorized application.

MONTHLY RATE:

	Pole Facility				
		N	Netal Standard		
Fixture	Wood	Pedestal	Direct	Developer	
& Size No Pole	Pole	Base	Burial	Contributed	
(Lumens) Code Rate	Code Rate	Code Rate	Code Rate	Code Rate	
Single Mercury Vapor					
4000			214# \$ 14.22		
7000	411 \$ 15.42				
10000	511 18.85				
20000	611 26.71				

#Decorative Curb

Issued December 4, 2014 Effective January 1, 2015

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SCHEDULE 41A - Continued

SPECIAL TERMS AND CONDITIONS:

Company will install, own, and maintain the facilities for supplying street lighting service using facilities utilizing Company's design.

Company will furnish the necessary energy, repairs and maintenance work including lamp and glassware replacement. Repairs and maintenance work will be performed by Company during the regularly scheduled working hours.

Individual lamps will be replaced on burnout as soon as reasonably possible after notification by Customer and subject to Company's operating schedules and requirements.

Company will make any change in location at the request and expense of Customer. Service may be terminated (abandoned) at any location on payment by Customer of Company's average present investment less net salvage in the facilities abandoned. Customer, at his option, may order a change of location of the facilities and pay Company the cost of relocation rather than the cost of termination.

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Monthly Rates are subject to increases as set forth in Tax Adjustment Schedule 58, Demand Side Management Schedule 91, Low Income Rate Assistance Schedule 92, Temporary Power Cost Surcharge Schedule 93, and Renewable Energy Credit Revenue Mechanism Schedule 98.

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SCHEDULE 42

COMPANY OWNED STREET LIGHT SERVICE - WASHINGTON (Single phase and available voltage)

AVAILABLE:

To agencies of local, state, or federal governments in all Washington territory served by Company.

APPLICABLE:

To annual operation of dusk-to-dawn lighting for public streets and thoroughfares upon receipt of an authorized application.

MONTHLY RATE:

MONTH	-1 10///11					Pole Fa				ahdan baran a	
							etal Star				
Fixture			Wo			estal	Direc			eloper	
& Size	No F		Pole		Ba		Buria			<u>ributed</u>	
	Code	<u>Rate</u>	<u>Code</u>	Rate	Code	Rate	<u>Code</u>	Rate	Code	<u>Rate</u>	
Single Hi	gh-Pres	sure Sodi	ium Vaj	oor							
		in Watts)									
50W							234#	\$ 13.35			(I)
100W	435	\$13.55	431	\$15.38	432	\$ 25.34	433	25.34	436	\$15.38	
100W			421*	25.34			434#	14.29			
200W	535	18.84	531	22.89	532	33.90	533	33.90		22.89	
200W					522*		538**	22.59			
250W			631	26.99	632	38.01	633	38.01	636	26.99	
400W	835	26.76	831	34.20	832	50.69			836	34.20	
Daubla L	liah Dro	ssure Soc	lium Va	nor							
		in Watts)	iluiii Ve	<u>apor</u>							
100W	Nating	III vvalloj	441	27.84	442	39.44					(0
200W			541	45.80	542	57.44					
400W			011	40.00	842	89.64					'
#Decorat	ive Curl	b			012	00.01					(1)
		stallation									` ′
**Capital											
•	•	ım Vapor									
100W (G	ranville)			no pole	475	19.11	474 ⁺	24.89			(1)
100W (G	ranville	Capital	Only)	no pole			478 ⁺	17.61			(I)
100W (P	ost Top))					484†	23.69			(1)
100W (K	im Light	:)		no pole	438	14.29					(1)
+16' Fibe	erglass F	Pole									
les	ad Da	acmber 4	2014			Effective	lanu	ami 1 2011	=		
Issu	ed De	ecember 4,	2014			Effective	Janua	ary 1, 2015)		

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AVISTA CORPORATION dba Avista Utilities

SCHEDULE 42A - Continued

MON	ITHI	YR	ATE

Pole Facility Metal Standard **Fixture** Wood Pedestal Direct Developer & Size Pole No Pole Base Burial Contributed Code Rate Code Rate Code Rate Code Rate Code Rate Single Light Emitting Diode (LED) (Nominal Rating in Watts) 70W 435L \$13.55 431L \$15.38 432L \$ 25.34 433L 25.34 436L \$15.38 70W 421L* 25.34 434L# 14.29 532L 33.90 107W 535L 18.84 531L 22.89 533L 33.90 536L 22.89 522L* 57.44 107W Double Light Emitting Diode (LED) (Nominal Rating in Watts) 441L 70W 27.84 107W 541L 45.80 542L 57.44 **#Decorative Curb** *Underground Installation Decorative Sodium Vapor 70W (Granville) 474L⁺ 24.89 70W (Post Top) 484L⁺ 23.69 70W (Kim Light) no pole 438L 14.29

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42A

(K) Material has been transferred to Substitute Original Sheet No. 42B

Issued December 4, 2014 Effective January 1, 2015

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+16' Fiberglass Pole

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SCHEDULE 42B - Continued

SPECIAL TERMS AND CONDITIONS:

Company will install, own, and maintain the facilities for supplying street lighting service using facilities utilizing Company's design.

Company will furnish the necessary energy, repairs and maintenance work including lamp and glassware replacement. Repairs and maintenance work will be performed by Company during regularly scheduled working hours.

Individual lamps will be replaced on burnout as soon as reasonably possible after notification by Customer and subject to Company's operating schedules and requirements.

Company will make any change in location at the request and expense of Customer. Service may be terminated (abandoned) at any location on payment by Customer of Company's average present investment less net salvage in the facilities abandoned. Customer, at his option, may order a change of location of the facilities and pay Company the cost of relocation rather than the cost of termination.

Conversion of Company owned mercury vapor lamps to high pressure sodium lamps will be done at the expense of the Company.

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Monthly Rates are subject to increases as set forth in Tax Adjustment Schedule 58, Demand Side Management Schedule 91, Low Income Rate Assistance Schedule 92, Temporary Power Cost Surcharge Schedule 93, and Renewable Energy Credit Revenue Mechanism Schedule 98.

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(M) Material has been moved from Fourth Revision Sheet No. 42A

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SCHEDULE 44

CUSTOMER OWNED STREET LIGHT ENERGY AND MAINTENANCE SERVICE – WASHINGTON

HIGH-PRESSURE SODIUM VAPOR

(Single phase and available voltage)

AVAILABLE:

To agencies of local, state, or federal governments in all Washington territory served by Company. Closed to new installations effective January 1, 2015.

APPLICABLE:

To annual operation of dusk-to-dawn lighting for public streets and thoroughfares upon receipt of an authorized application.

MONTHLY RATE:

				Pole Facility				
						Meta	al Standa	ard
Fixture			W	ood	Pede	stal	Dire	ct
<u>& Size</u>	_No l	Pole_	_Pol	le_	_Base	<u>e</u>	Buri	<u>al</u>
	Code	Rate	Code	Rate	Code	Rate	<u>Code</u>	Rate
Single High-Pro			or					
(Nominal Ratin	g in Watt	s)						
100W	435	\$ 7.27	431	\$ 7.27	432	\$ 7.27	433	\$7.27
200W	535	11.32	531	11.32	532	11.32	533	11.32
250W	635	13.17	631	13.17	632	13.17	633	13.17
310W	735	15.44			732	15.44		
400W	835	19.83	831	19.83	832	19.83		
Double High-Pressure Sodium Vapor								
(Nominal Ratin	g in Watt	s)						
`100W		,	441	12.75				
200W					542	20.81		
400W	845	37.15						

SPECIAL TERMS AND CONDITIONS:

Customer is responsible for financing, installing and owning standards, luminaires and necessary circuitry and related facilities to connect with Company designated points of delivery. All such facilities will conform to Company's design, standards and specifications. Customer is also responsible for painting (if desired) and replacing damaged pole facilities.

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AVISTA CORPORATION dba Avista Utilities

SCHEDULE 44A - continued

Company will furnish the necessary energy and luminaire maintenance including repairs, lamp and glassware replacement.

Individual lamps will be replaced on burnout as soon as reasonably possible after notification by Customer and subject to Company's operating schedules and requirements.

Company will make any change in location at the request and expense of Customer.

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Monthly Rates are subject to increases as set forth in Tax Adjustment Schedule 58, Demand Side Management Schedule 91, Low Income Rate Assistance Schedule 92, Temporary Power Cost Surcharge Schedule 93 and Renewable Energy Credit Revenue Mechanism Schedule 98.

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SCHEDULE 45

CUSTOMER OWNED STREET LIGHT ENERGY SERVICE - WASHINGTON (Single phase and available voltage)

AVAILABLE:

To agencies of local, state, or federal governments in all territory served by Company. Closed to new installations as of December 18, 1981, except where Company and customer agree, mercury vapor lamps may be installed to provide compatibility with existing light sources.

APPLICABLE:

To annual operation of lighting for public streets and thoroughfares upon receipt of an authorized application.

MONTHLY RATE:		Per Luminaire				
	Dus	k to	Dus	sk to		
Fixture	Dav	Dawn		a.m.		
& Size	Servi	ce	Serv	<u>rice</u>		
(Lumens)	Code	Rate	<u>Code</u>	Rate		
Mercury Vapor						
7000	415	\$ 6.77	419	\$ 4.58		
10000	515	9.35				
20000#	615	14.45				
35000	715	23.46				
55000#			819	22.23		

#Also includes Metal Halide.

SPECIAL TERMS AND CONDITIONS:

Customer is responsible for financing, installing, owning, maintaining and replacing all standards, luminaires, and necessary circuitry and related facilities to connect with Company designated points of delivery. Customer will also provide a light sensitive relay and/or time switch in order to control the hours that energy will be provided.

Company is responsible only for the furnishing of energy to the point of delivery and the billing and accounting related thereto.

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Monthly Rates are subject to increases as set forth in Tax Adjustment Schedule 58, Demand Side Management Schedule 91, Low Income Rate Assistance Schedule 92, Temporary Power Cost Surcharge Schedule 93 and Renewable Energy Credit Revenue Mechanism Schedule 98.

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SCHEDULE 46

CUSTOMER OWNED STREET LIGHT ENERGY SERVICE - WASHINGTON (Single phase and available voltage)

AVAILABLE:

To agencies of local, state, or federal governments in all Washington territory served by Company.

APPLICABLE:

To annual operation of lighting for public streets and thoroughfares upon receipt of an authorized application.

MONTHLY RATE:

MONTHLY RATE:					
		Per Lur	ninaire		
	Dusk t		Dusl	c to	
Fixture	Dawn		11:00) p.m.	(C)
& Size	Service		Servic		
(Lumens)	Code	Rate	Code	 Rate	
High-Pressure Sodium Vapor (Nominal Rating in Watts) 70W 100W 150W 200W 250W 310W 400W	335 435 935 535 635 735 835	\$ 3.44 4.86 6.68 8.94 10.77 13.00 16.48			(I) (D) (D) (D) (D) (I)(D)
LED					
100W	495	\$ 4.86	499	\$ 2.69	(1)
					(K)
					(K)
(K) Material has b	oeen transferre	ed to Substitute O	riginal Sheet N	No. 46A	

Effective

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Issued

Kelly Norwood

Vice President, State & Federal Regulation

January 1, 2015

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December 4, 2014

SCHEDULE 46A - Continued

SPECIAL TERMS AND CONDITIONS:

Customer is responsible for financing, installing, owning, maintaining and replacing all standards, luminaires, and necessary circuitry and related facilities to connect with Company designated points of delivery. Customer will also provide a light sensitive relay and/or time switch in order to control the hours that energy will be provided.

Company is responsible only for the furnishing of energy to the point of delivery and the billing and accounting related thereto.

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Monthly Rates are subject to increases as set forth in Tax Adjustment Schedule 58, Demand Side Management Schedule 91, Low Income Rate Assistance Schedule 92, Temporary Power Cost Surcharge Schedule 93 and Renewable Energy Credit Revenue Mechanism Schedule 98.

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(M) Material has been moved from Eleventh Revision Sheet No. 46

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Vice President, State & Federal Regulation

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AVISTA CORPORATION dba Avista Utilities

SCHEDULE 47

AREA LIGHTING - WASHINGTON (Single phase and available voltage)

AVAILABLE:

In all territory served by Company where existing secondary distribution facilities are of adequate capacity, phase, and voltage.

APPLICABLE:

To annual operation of dusk-to-dawn area lighting upon receipt of a Customer contract for five (5) years or more. Dusk-to-dawn mercury vapor area lighting is limited to those locations receiving such service as of December 4, 1981.

MONTHLY RATE:

Mercury Vapor	7,000	Charge per Ui (Nominal Lume 10,000		
Welculy Vapor				1
Luminaire (on existing standard)	\$ 15.74	\$ 18.85	\$26.82	(1)
Luminaire and Standard:				
30-foot wood pole	19.64	22.81	30.78	
Galvanized steel standards:				
25 foot	25.60	28.78	36.72	
30 foot	26.85	30.01	37.96	
Aluminum standards:* 25 foot	27.71	30.88	38.80	
20 1000	21.11	00.00	00.00	(1)

^{*}Not available to new customers, accounts, or locations.

December 4, 2014 Issued Effective January 1, 2015

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47A

AVISTA CORPORATION dba Avista Utilities

SCHEDULE 47A - Continued

High-Pressure Sodium Vapor (Nominal Rating in Watts)	<u>Cha</u> 100	arge per Unit 200	400	<u>250*</u>	
Luminaire (on existing standard) 20 foot fiberglass pole	\$13.68 20.04	\$19.43	\$26.84	\$22.07	(1)
30 foot wood pole 25 foot steel pole 30 foot steel pole	20.04	26.99 29.36 33.90	34.49		
30 foot steel pole w/2 arms 30 foot wood pole 55 foot wood pole	\$ 6.34 12.10	57.44			
Decorative Sodium Vapor 100W Granville 100W Post Top 100W Kim Light	29.83 28.45 28.81				(1)

^{*}Floodlight

SPECIAL TERMS AND CONDITIONS:

Company will install, own, and maintain the facilities for supplying dusk-to-dawn area lighting service using overhead circuits. At the request of Customer, Company will install underground cable for such service, provided Customer, in advance of construction, pays Company the excess cost of such installation.

The Company will furnish the necessary energy, repairs and maintenance work including lamp and glassware replacement. Repairs and maintenance work will be performed by Company during regularly scheduled working hours. Individual lamps will be replaced on burnout as soon as reasonably possible after notification by Customer and subject to Company's operating schedules and requirements.

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Monthly Rates are subject to increases as set forth in Tax Adjustment Schedule 58, Demand Side Management Schedule 91, Low Income Rate Assistance Schedule 92, Temporary Power Cost Surcharge Schedule 93 and Renewable Energy Credit Revenue Mechanism Schedule 98.

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	Issued	December 4, 2014	Effective	January 1, 2015

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SCHEDULE 48

RESIDENTIAL AND FARM AREA LIGHTING - WASHINGTON (Single phase and available voltage)

AVAILABLE:

To Customers in the State of Washington who meet the requirements for service under Schedule 47 and whose electric use qualifies as a "residential load" as defined in the Pacific Northwest Electric Power Planning and Conservation Act, P.L. 96-501, and the Residential Purchase and Sale Agreement contract in effect between the Company and the Bonneville Power Administration. "Residential Load" means all usual residential, apartment, seasonal dwellings and farm electric loads or uses. Any electric use by such customers, which does not so qualify, shall be served under Schedule 47 or other appropriate rate schedule.

MONTHLY RATE:

The Monthly Rate shall be the same as that contained in the currently effective Schedule 47 of this tariff.

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Monthly Rate is subject to the provisions of Tax Adjustment Schedule 58, Residential and Farm Energy Rate Adjustment Schedule 59, Demand Side Management Schedule 91, Low Income Rate Assistance Schedule 92, Temporary Power Cost Surcharge Schedule 93 and Renewable Energy Credit Revenue Mechanism Schedule 98.

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Issued December 4, 2014

Effective January 1, 2015

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SCHEDULE 92

LOW INCOME RATE ASSISTANCE RATE ADJUSTMENT- WASHINGTON

APPLICABLE:

To Customers in the State of Washington where the Company has electric service available. This Low Income Rate Assistance Rate Adjustment or Rate Adjustment shall be applicable to all retail customers for charges for electric energy sold and to the flat rate charges for Company-owned or Customer-owned Street Lighting and Area Lighting Service. This Rate Adjustment is designed to recover costs incurred by the Company associated with providing Low Income Rate Assistance (LIRAP) to customers.

MONTHLY RATE:

The energy charges of the individual rate schedules are to be increased by the following amounts:

		1
Schedule 1	\$0.00081 per kWh	(I)
Schedule 11 & 12	\$0.00117 per kWh	(I)
Schedule 21 & 22	\$0.00085 per kWh	(I)
Schedule 25 First 500,000 kWh	\$0.00053 per kWh	(I)(T)
Schedule 25 Next 5,500,000 kWh	\$0.00053 per kWh	(I)(T)
Schedule 25 All Over 6,000,000 kWh	\$0.00000 per kWh	(R)(T)
Schedule 31 & 32	\$0.00074 per kWh	
Schedules 41-48	0.99% of base rates	

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Rate is subject to increases as set forth in Tax Adjustment Schedule 58.

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SCHEDULE 93

POWER COST SURCHARGE - WASHINGTON

APPLICABLE:

To Customers in the State of Washington where the Company has electric service available. This Power Cost Surcharge shall be applicable to all retail customers for charges for electric energy sold and to the flat rate charges for Company-owned or Customer-owned Street Lighting and Area Lighting Service. This Surcharge is designed to recover extraordinary power costs incurred by the Company, as ordered by the Washington Utilities and Transportation Commission (WUTC).

MONTHLY RATE:

The energy charges of the individual rate schedules are to be $\underline{\text{decreased}}$ by the following amounts:

Schedule 1	0.149¢ per kwh
Schedules 11 & 12	0.200¢ per kwh
Schedules 21 & 22	0.150¢ per kwh
Schedules 25	0.097¢ per kwh
Schedules 31 & 32	0.139¢ per kwh
Schedules 41 – 48	0.458¢ per kwh

TERM:

The energy charges will be reduced for a twelve month period, from January 1, 2015 through December 31, 2015.

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Rate is subject to increases as set forth in Tax Adjustment Schedule 58

Issued December 4, 2014

Effective

January 1, 2015

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AVISTA CORPORATION d/b/a Avista Utilities

SCHEDULE 98

RENEWABLE ENERGY CREDIT REVENUE MECHANISM - WASHINGTON

APPLICABLE:

To Customers in the State of Washington where the Company has electric service available. This Renewable Energy Credit Revenue Mechanism shall be applicable to all retail customers for charges for electric energy sold and to the flat rate charges for Company-owned or Customer-owned Street Lighting and Area Lighting Service.

This rebate will be based on actual and projected net REC revenues from 2012 through June 2016. REC revenue will be based on the actual REC revenue in excess of the amount in base rates for 2012 and 2013, the estimated REC revenue in excess of the amount in base rates for 2014, and the total estimated REC revenue for the period January 2015 through June 2016.

MONTHLY RATE:

The energy charges of the individual rate schedules are to be decreased by the following amounts:

Schedule 1	0.104¢ per kwh
Schedules 11 & 12	0.104¢ per kwh
Schedules 21 & 22	0.106¢ per kwh
Schedules 25	0.102¢ per kwh
Schedules 31 & 32	0.113¢ per kwh
Schedules 41 – 48	0.105¢ per kwh

TERM:

The energy charges will be reduced for an eighteen-month period, from January 1, 2015 through June 30, 2016.

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Rate is subject to increases as set forth in Tax Adjustment Schedule 58.

Issued December 4, 2014 Effective January 1, 2015

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Vice President, State & Federal Regulation

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SCHEDULE 99

DECOUPLING MECHANISM - ELECTRIC

PURPOSE:

This Schedule establishes balancing accounts and implements an annual rate adjustment mechanism that decouples or separates the recovery of the Company's Commission authorized revenues from kilowatt-hour sales to customers served under the applicable electric service schedules.

APPLICABLE:

To Customers in the State of Washington where the Company has electric service available. This schedule shall be applicable to all retail customers taking service under Schedules 1, 11, 12, 21, 22, 31, and 32. This Schedule does not apply to Extra Large General Service Schedule 25 or to Street and Area Light Schedules 41 through 48. Applicable Customers will be segregated into two (2) distinct Rate Groups:

Group 1 – Schedule 1 Group 2 – Schedules 11, 12, 21, 22, 31, 32

MONTHLY RATE:

Group 1 – \$0.00000 per kWh Group 2 – \$0.00000 per kWh

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SCHEDULE 99A

DECOUPLING MECHANISM – ELECTRIC (continued)

DESCRIPTION OF THE ELECTRIC DECOUPLING MECHANISM:

Calculation of Monthly Allowed Delivery Revenue Per Customer:

<u>Step 1</u> – Determine the Total Normalized Revenue - The Total Normalized Revenue is equal to the final approved base rate revenue approved in the Company's last general rate case, individually for each Rate Schedule.

<u>Step 2</u> – Determine Variable Power Supply Revenue - The Normalized kWhs by rate schedule from the last approved general rate case are multiplied by the approved Retail Revenue Credit to determine the total Variable Power Supply Revenue.

<u>Step 3</u> – Determine Delivery and Power Plant Revenue – To determine the Delivery and Power Plant Revenue, the mechanism subtracts the Variable Power Supply Revenue from the Total Normalized Revenue.

<u>Step 4</u> – Remove Basic Charge Revenue – included in the Delivery and Power Plant Revenue is revenue recovered from customers in Basic and Fixed Demand charges ("Fixed Charges"). Because the decoupling mechanism only tracks revenue that varies with customer energy usage, the revenue from Fixed Charges is removed. The number of Customer Bills in the test period, multiplied by the applicable Fixed Charges determines the total Fixed Charge revenue by rate schedule.

<u>Step 5</u> – Determine Decoupled Revenue – Decoupled Revenue is equal to the Delivery and Power Plant Revenue (Step 3) minus the Basic Charge Revenue (Step 4).

<u>Step 6</u> – Determine the Decoupled Revenue per Customer – To determine the annual per customer Decoupled Revenue, divide the Decoupled Revenue (by Rate Group) by the approved Rate Year number of Customers (by Rate Group) to determine the annual Allowed Decoupled Revenue per Customer (by Rate Group).

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SCHEDULE 99B

DECOUPLING MECHANISM – ELECTRIC (continued)

<u>Step 7</u> – Determine the Monthly Decoupled Revenue per Customer - to determine the Monthly Decoupled Revenue per customer, the annual Decoupled Revenue per customer is shaped based on the monthly kWh usage from the rate year. The mechanism uses the resulting monthly percentage of usage by month and multiplied that by the annual Decoupled Revenue per Customer to determine the 12 monthly values.

Calculation of Monthly Decoupling Deferral:

- Step 1 Determine the actual number of customers each month.
- <u>Step 2</u> Multiply the actual number of customers by the applicable monthly Allowed Decoupled Revenue per Customer. The result of this calculation is the total Allowed Decoupled Revenue for the applicable month.
- <u>Step 3</u> Determine the actual revenue collected in the applicable month.
- <u>Step 4</u> Calculate the amount of fixed charge revenue included in total actual monthly revenue.
- <u>Step 5</u> Multiply actual kWh sales by the approved Retail Revenue Credit. The result of this calculation is the total revenue collected related to variable power supply.
- <u>Step 6</u> Subtract the basic charge revenue and the variable power supply revenue from the total actual monthly revenue. The result is the Actual Decoupled Revenue.
- <u>Step 7</u> The difference between the Actual Decoupled Revenue (Step 6) and the Allowed Decoupled Revenue (Step 2) is calculated, and the resulting balance is deferred by the Company. Interest on the deferred balance will accrue at the quarterly rate published by the FERC.

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Kelly Norwood, Vice President, State & Federal Regulation

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SCHEDULE 99C DECOUPLING MECHANISM – ELECTRIC (continued)

ANNUAL ELECTRIC DECOUPLING RATE ADJUSTMENT:

On or before September 1st each year, the Company will file a request with the Commission to surcharge or rebate, by Rate Group, the amount accumulated in the deferred revenue accounts for the prior January through December time period. The amount of deferred revenue that the Company can request to surcharge is subject to limitation based on the Earnings Test.

The proposed tariff revisions included with that filing would include a rate adjustment that recovers/rebates the appropriate deferred revenue amount over a twelve-month period effective on November 1st. The deferred revenue amount approved for recovery or rebate would be transferred to a balancing account and the revenue surcharged or rebated during the period would reduce the deferred revenue in the balancing account. Any deferred revenue remaining in the balancing account at the end of the calendar year would be added to the new revenue deferrals to determine the amount of the proposed surcharge/rebate for the following year.

After determining the amount of deferred revenue that can be recovered through a surcharge (or refunded through a rebate) by Rate Group, the proposed rates under this Schedule will be determined by dividing the deferred revenue to be recovered by Rate Group by the estimated kWh sales for each Rate Group during the twelve month recovery period. The deferred revenue amount to be recovered will be transferred to a Decoupling Balancing Account and the actual revenue received under this Schedule will be applied to the Account to reduce (amortize) the balance. Interest will be accrued on the unamortized balance in the Decoupling Balancing Account at the quarterly rate published by the FERC.

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Effective

January 1, 2015

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Kelly Norwood, Vice President, State & Federal Regulation

SCHEDULE 99D

DECOUPLING MECHANISM – ELECTRIC (continued)

EARNINGS TEST:

The Mechanism is subject to an Earnings Test. The Company will perform an annual earnings test as follows:

- i. The earnings test will be based on the Company's year-end Commission Basis Reports ("CBR") stated on an average-of-monthlyaverages ("AMA") basis, prepared in accordance with WAC 480-90-257 and 480-100-257 (Commission Basis Report). This report is prepared using actual recorded results of electric or natural gas operations and rate base, adjusted for any material out-of-period, non-operating, nonrecurring, and extraordinary items or any other item that materially distorts reporting period earnings and rate base. These adjustments have been consistently made by the Company when preparing past CBRs and are consistent with the adjustments described in paragraph (2) (b) of WAC 480-90-257 and 480-100-257 (Commission Basis The CBR includes normalizing adjustments, such as Report). adjustments to power supply-related revenues and expenses to reflect operations under normal conditions. For the earnings test, the decoupling accounting entries adjust revenues from a kilowatt-hour ("kWh") sales basis to a revenue per customer basis. The CBR will not include any annualizing or pro forma adjustments.
- ii. Should the Company have a decoupling rebate balance at yearend, the entire rebate will be returned to customers.
 - 1) If the CBR earned return exceeds 7.32%, the rebate will be increased by one-half the rate of return in excess of 7.32%.
- iii. Should the Company have a decoupling surcharge balance at yearend:
 - 1) If the CBR earned return is less than 7.32%, no adjustment is made to the surcharge, if any, recorded for the year.
 - 2) If the CBR earned return exceeds 7.32%, the surcharge recorded for the year will be reduced, or eliminated, by one-half the rate of return in excess of 7.32%.

Issued December 4, 2014

Effective January 1, 2015

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SCHEDULE 99E

DECOUPLING MECHANISM – ELECTRIC (continued)

3% ANNUAL RATE INCREASE LIMITATION:

Following the application of the Earnings Test described above, the amount of the incremental proposed rate adjustment under this Schedule cannot reflect more than a 3% rate increase. This will be determined by dividing the incremental annual revenue to be collected (proposed surcharge revenue less present surcharge revenue) under this Schedule by the total "normalized" revenue for the two Rate Groups for the most recent January through December time period. Normalized revenue is determined by multiplying the weather-corrected usage for the period by the present rates in effect. If the incremental amount of the proposed surcharge exceeds 3%, only a 3% incremental rate increase will be proposed and any remaining deferred revenue will be carried over to the following year. There is no limit to the level of the decoupling rebate.

OTHER CONDITIONS:

The Decoupling Mechanism will last for a five-year period, starting on January 1, 2015 and ending December 31, 2019.

A third-party evaluation of the electric mechanism will be completed following the end of the third full-year, and will be paid for by Avista.

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December 4, 2014

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January 1, 2015

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SCHEDULE 101

GENERAL SERVICE - FIRM - WASHINGTON

AVAILABLE:

To Customers in the State of Washington where the Company has natural gas service available.

APPLICABLE:

To firm gas service for any purpose when all such service is supplied at one point of delivery through a single meter.

MONTHLY RATE:

Per Meter Per Month

Basic Charge

\$9.00

Charge Per Therm:

Base Schedule Schedule Schedule Billing Rate 150 155 191 192 Rate*

First 70 \$0.32120(I) \$0.52688(I) (\$0.01530)(I) \$0.02310 \$0.01410(I) **\$0.86998(I)**Over 70 \$0.42733(I) \$0.52688(I) (\$0.01530)(I) \$0.02310 \$0.01410(I) **\$0.97611(I)**

Minimum Charge: \$9.00

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Other Charges:

Schedule 150 - Purchased Gas Cost Adjustment

Schedule 155 - Gas Rate Adjustment

Schedule 191 – Demand Side Management Adjustment Schedule 192 – Low Income Rate Assistance Adjustment

Schedule 199 - Decoupling Mechanism

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

Customers served at gas pressures exceeding two pounds per square inch will be required to execute a special contract for service.

Issued December 4, 2014

Effective January 1, 2015

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^{*} The rates shown above may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules for the actual rates in effect.

Twelfth Revision Sheet 111

AVISTA CORPORATION dba Avista Utilities

SCHEDULE 111

LARGE GENERAL SERVICE - FIRM - WASHINGTON

AVAILABLE:

To Customers in the State of Washington where the Company has natural gas service available.

APPLICABLE:

To firm gas service for any purpose, subject to execution of a service agreement for a term of one year or longer. All such service used on the premises shall be supplied at one point of delivery through a single meter.

MONTHLY RATE:

	Base Rate	Schedule 150	Schedule 155	Schedule 191	Schedule 192	Billing Rate*	(N)
First 200 Next 800 All over	\$0.43520(I) \$0.30379(I) \$0.22698(I)	\$0.52455(I) \$0.52455(I) \$0.52455(I)	(\$0.00872)(I) (\$0.00872)(I) (\$0.00872)(I)	\$0.01824	\$0.01182(I) \$0.01182(I) \$0.01182(I)	\$0.98109(I) \$0.84968(I) \$0.77287(I)	(N)

Other Charges:

Schedule 150 – Purchased Gas Cost Adjustment

Schedule 155 – Gas Rate Adjustment

Schedule 191 - Demand Side Management Adjustment

Schedule 192 - Low Income Rate Assistance Adjustment

Schedule 199 - Decoupling Mechanism

* The rates shown above may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules for the actual rates in effect.

Minimum Charge: \$87.04 plus \$0.00000 per therm, unless a higher minimum is required under contract to cover special conditions.

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Issued December 4, 2014

Effective January 1, 2015

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SCHEDULE 112

LARGE GENERAL SERVICE - FIRM - WASHINGTON

AVAILABLE:

To Customers in the State of Washington where the Company has natural gas service available. Customers served under this schedule must have previously been served under one of the Company's transportation schedules.

APPLICABLE:

To firm gas service for any purpose, subject to execution of a service agreement for a term of one year or longer. All such service used on the premises shall be supplied at one point of delivery through a single meter.

MONTHLY RATE:

	Base Rate	Schedule 150	Schedule 155	Schedule 191	Schedule 192	Billing Rate*	(N)
First 200	\$0.43520(I)	\$0.52455(I)	(\$0.00026)(R)	\$0.01824	\$0.01182(I)	\$0.98955(I)	
Next 800	\$0.30379(I)	\$0.52455(I)	(\$0.00026)(R)	\$0.01824	\$0.01182(I)	\$0.85814(I)	[
All over	\$0.22698(I)	\$0.52455(I)	(\$0.00026)(R)	\$0.01824	\$0.01182(I)	\$0.78133(I)	(N)

Other Charges:

Schedule 150 – Purchased Gas Cost Adjustment

Schedule 155 – Gas Rate Adjustment

Schedule 191 – Demand Side Management Adjustment Schedule 192 – Low Income Rate Assistance Adjustment

* The rates shown above may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules for the actual rates in effect.

Minimum Charge: \$87.04 plus \$0.00000 per therm, unless a higher minimum is required under contract to cover special conditions.

December 4, 2014 January 1, 2015 Issued Effective

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SCHEDULE 121

HIGH ANNUAL LOAD FACTOR LARGE GENERAL SERVICE - FIRM - WASHINGTON

AVAILABLE:

To Customers in the State of Washington where the Company has natural gas service available and whose requirements for firm gas service exceed 60,000 therms per year.

APPLICABLE:

To firm gas service for any purpose, subject to execution of a service contract for a term of one year or longer. All such service used on the premises shall be supplied at one point of delivery and metering.

MONTHLY RATE:

	Base Rate	Schedule 150	Schedule 155	Schedule 191	Schedule 192	Billing Rate*	(N)
First 500 Next 500 Next 9,000 Next 15,000 All over 25,000		\$0.50545(I) \$0.50545(I) \$0.50545(I)		\$0.01630 \$0.01630 \$0.01630	\$0.01079(I) \$0.01079(I) \$0.01079(I)	\$0.78657(I) \$0.73708(I)	(N)

Other Charges:

Schedule 150 - Purchased Gas Cost Adjustment

Schedule 155 - Gas Rate Adjustment

Schedule 191 - Demand Side Management Adjustment Schedule 192 - Low Income Rate Assistance Adjustment

Schedule 199 - Decoupling Mechanism

* The rates shown above may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules for the actual rates in effect.

Minimum Charge: **\$215.24 plus \$0.00000**, unless a higher minimum is required under contract to cover special conditions.

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SCHEDULE 121A

ANNUAL MINIMUM USE:

The annual minimum use shall be the greater of: (a) 60,000 therms, or (b) seven times the maximum therm usage for any normal billing month (27-35 days) during the preceeding November through March period (adjusted to a 30-day billing period). If a deficiency results from subtracting this annual minimum use from the Customer's total use for the preceeding November 1 through October 31 period ("annual deficiency"), the Customer will have the choice of: (1) remaining on this Schedule and paying an amount equal to the annual deficiency multiplied by \$0.33816 per therm, or (2) transferring their account to Large General Service Schedule 111 and paying the difference between their actual bill for the period and their bill for the period had they taken service under Schedule 111.

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

Customers who temporarily close their account will be billed for any unpaid monthly and annual minimum charges at the time the account is reopened. This provision will apply to a Customer who has closed and reopened an account at the same address within a twelve-month period.

Customers served under this schedule who desire to change to an interruptible or transportation service schedule must provide written notice to the Company at least ninety (90) days prior to the effective date of the schedule change.

Issued December 4, 2014

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January 1, 2015

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SCHEDULE 122

HIGH ANNUAL LOAD FACTOR LARGE GENERAL SERVICE - FIRM - WASHINGTON

AVAILABLE:

To Customers in the State of Washington where the Company has natural gas service available and whose requirements for firm gas service exceed 60,000 therms per year. Customers served under this schedule must have previously been served under one of the Company's transportation schedules.

APPLICABLE:

To firm gas service for any purpose, subject to execution of a service contract for a term of one year or longer. All such service used on the premises shall be supplied at one point of delivery and metering.

MONTHLY RATE:

	Base Rate	Schedule 150	Schedule 155	Schedule 191	Schedule 192	Billing Rate*	(N)
First 500 Next 500 Next 9,000 Next 15,000 All over 25,000	\$0.43048(I) \$0.32226(I) \$0.24344(I) \$0.19395(I) \$0.12272	\$0.50545(I) \$0.50545(I) \$0.50545(I)	(\$0.00026)(R) (\$0.00026)(R) (\$0.00026)(R) (\$0.00026)(R) (\$0.00026)(R)	\$0.01630 \$0.01630 \$0.01630	\$0.01079(I) \$0.01079(I) \$0.01079(I)	\$0.85454(I) \$0.77572(I) \$0.72623(I)	

Other Charges:

Schedule 150 - Purchased Gas Cost Adjustment

Schedule 155 - Gas Rate Adjustment

Schedule 191 – Demand Side Management Adjustment

Schedule 192 - Low Income Rate Assistance Adjustment

* The rates shown above may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules for the actual rates in effect.

Minimum Charge: \$215.24 plus \$0.00000 per therm, unless a higher minimum is required under contract to cover special conditions.

December 4, 2014 January 1, 2015 Issued Effective

Issued by Avista Corporation

Kelly Norwood

,Vice-President, State & Federal Regulation

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SCHEDULE 122A

ANNUAL MINIMUM USE:

The annual minimum use shall be the greater of: (a) 60,000 therms, or (b) seven times the maximum therm usage for any normal billing month (27-35 days) during the preceeding November through March period (adjusted to a 30-day billing period). If a deficiency results from subtracting this annual minimum use from the Customer's total use for the preceeding November 1 through October 31 period ("annual deficiency"), the Customer will have the choice of: (1) remaining on this Schedule and paying an amount equal to the annual deficiency multiplied by \$0.33816 per therm, or (2) transferring their account to Large General Service Schedule 112 and paying the difference between their actual bill for the period and their bill for the period had they taken service under Schedule 112.

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

Customers who temporarily close their account will be billed for any unpaid monthly and annual minimum charges at the time the account is reopened. This provision will apply to a Customer who has closed and reopened an account at the same address within a twelve-month period.

Customers served under this schedule who desire to change to an interruptible or transportation service schedule must provide written notice to the Company at least ninety (90) days prior to the effective date of the schedule change.

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SCHEDULE 131

INTERRUPTIBLE SERVICE - WASHINGTON

AVAILABLE:

To Customers in the State of Washington whose requirements exceed 250,000 therms of gas per year and who comply with the Special Terms and Conditions set forth below, provided: (1) a volume of gas for the service requested is available to the Company for purchase; (2) the Company has access to available transportation capacity on interconnected pipelines; (3) the Company's existing distribution system has capacity, in excess of its existing requirements for firm gas service, adequate for the service requested by Customer.

APPLICABLE:

To interruptible gas service for any purpose subject to provisions of a service agreement for a term of one year or longer. All such service used on the premises shall be supplied at one point of delivery and metering.

MONTHLY RATE:

	Base	Schedule	Schedule	Schedule	Schedule	Billing
	Rate	150	155	191	192	Rate*
First 10,000 Next 15,000 Next 25,000 All over 50,000	\$0.17798(I) \$0.16631(I)	\$0.47627(I) \$0.47627(I) \$0.47627(I) \$0.47627(I)	\$0.02415(I) \$0.02415(I)	\$0.01476 \$0.01476	\$0.01037(I) \$0.01037(I)	\$0.70353(I) \$0.69186(I)

Other Charges:

Schedule 150 – Purchased Gas Cost Adjustment

Schedule 155 – Gas Rate Adjustment

Schedule 191 – Demand Side Management Adjustment

Schedule 192 - Low Income Rate Assistance Adjustment

Schedule 199 - Decoupling Mechanism

* The rates shown above may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules for the actual rates in effect.

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SCHEDULE 131A - continued

ANNUAL MINIMUM:

Each Customer shall be subject to an Annual Minimum Deficiency Charge if their gas usage during the prior year did not equal or exceed 250,000 therms. Such Annual Minimum Deficiency Charge shall be determined by subtracting the Customer's actual usage for the twelve-month period ending each August from 250,000 therms multiplied by \$0.24776 per therm.

SPECIAL TERMS AND CONDITIONS:

- 1. Service under this schedule shall be subject to interruption at such times and in such amounts as, in the Company's judgment, interruption is necessary. The Company will not be liable for damages occasioned by interruption of service supplied under this schedule.
- 2. Gas taken by Customer under this rate by reason of failure to comply with an overrun entitlement order shall be considered as unauthorized overrun volume. In addition to the rate herein, Customer shall pay the following penalty for such overrun: \$1.00 per therm in excess of 103%, and \$2.00 per therm in excess 105% of Customer's pipeline day allocation, or \$2.00 per therm for all unauthorized gas taken during a pipeline day having zero allocation. Payment of an overrun penalty shall not under any circumstances be considered as granting Customer the right to take unauthorized overrun gas or exclude any other remedies which may be available to Company.
- 3. (a) The service agreement shall expressly provide that Customer, at their expense, shall provide and maintain standby facilities of sufficient capacity and a reserve of substitute fuel in sufficient amount to enable Customer to continue operations with a substitute fuel in the event of partial curtailment or total interruption of the gas supply.
- (b) The Company may, however, make service available under this schedule to a Customer who elects not to provide such standby facilities, if the regulatory body having jurisdiction approves the lack of standby facilities. In such situation the service agreement shall expressly provide that if, in the event of partial curtailment or total interruption of gas supply, Customer curtails or suspends their operations, they agree and shall acknowledge that such action results from their election not to install and maintain such standby facilities and fuel.

Issued December 4, 2014

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Kelly Norwood, Vice-President, State & Federal Regulation

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SCHEDULE 132

INTERRUPTIBLE SERVICE - WASHINGTON

AVAILABLE:

To Customers in the State of Washington whose requirements exceed 250,000 therms of gas per year and who comply with the Special Terms and Conditions set forth below, provided: (1) a volume of gas for the service requested is available to Company for purchase; (2) the Company has access to available transportation capacity on interconnected pipelines; (3) the Company's existing distribution system has capacity, in excess of its existing requirements for firm gas service, adequate for the service requested by Customer. Customers served under this schedule must have previously been served under one of the Company's transportation schedules.

APPLICABLE:

To interruptible gas service for any purpose subject to provisions of a service agreement for a term of one year or longer. All such service used on the premises shall be supplied at one point of delivery and metering.

MONTHLY RATE:

	Base	Schedule	Schedule	Schedule	Schedule	Billing
	Rate	150	155	191	192	Rate*
First 10,000 Next 15,000 Next 25,000 All over 50,000	\$0.17798(I) \$0.16631(I)	\$0.47627(I) \$0.47627(I)	(\$0.00026)(R) (\$0.00026)(R) (\$0.00026)(R) (\$0.00026)(R)	\$0.01476 \$0.01476	\$0.01037(I) \$0.01037(I)	\$0.67912(I) \$0.66745(I)

Other Charges:

Schedule 150 - Purchased Gas Cost Adjustment

Schedule 155 - Gas Rate Adjustment

Schedule 191 – Demand Side Management Adjustment

Schedule 192 – Low Income Rate Assistance Adjustment

* The rates shown above may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules for the actual rates in effect.

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Vice-President, State & Federal Regulation

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SCHEDULE 132A – continued

ANNUAL MINIMUM:

Each Customer shall be subject to an Annual Minimum Deficiency Charge if their gas usage during the prior year did not equal or exceed 250,000 therms. Such Annual Minimum Deficiency Charge shall be determined by subtracting the Customer's actual usage for the twelve-month period ending each August from 250,000 therms multiplied by \$0.24776 per therm.

SPECIAL TERMS AND CONDITIONS:

- 1. Service under this schedule shall be subject to interruption at such times and in such amounts as, in the Company's judgment, interruption is necessary. The Company will not be liable for damages occasioned by interruption of service supplied under this schedule.
- 2. Gas taken by Customer under this rate by reason of failure to comply with an overrun entitlement order shall be considered as unauthorized overrun volume. In addition to the rate herein, Customer shall pay the following penalty for such overrun: \$1.00 per therm in excess of 103%, and \$2.00 per therm in excess 105% of Customer's pipeline day allocation, or \$2.00 per therm for all unauthorized gas taken during a pipeline day having zero allocation. Payment of an overrun penalty shall not under any circumstances be considered as granting Customer the right to take unauthorized overrun gas or exclude any other remedies which may be available to Company.
- 3. (a) The service agreement shall expressly provide that Customer, at their expense, shall provide and maintain standby facilities of sufficient capacity and a reserve of substitute fuel in sufficient amount to enable Customer to continue operations with a substitute fuel in the event of partial curtailment or total interruption of the gas supply.
- (b) The Company may, however, make service available under this schedule to a Customer who elects not to provide such standby facilities, if the regulatory body having jurisdiction approves the lack of standby facilities. In such situation the service agreement shall expressly provide that if, in the event of partial curtailment or total interruption of gas supply, Customer curtails or suspends their operations, they agree and shall acknowledge that such action results from their election not to install and maintain such standby facilities and fuel.
- 4. Gas service supplied under this schedule shall not be interchangeable with any other gas service available from Company.

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SCHEDULE 146

TRANSPORTATION SERVICE FOR CUSTOMER-OWNED GAS - WASHINGTON

AVAILABLE:

To Commercial and Industrial Customers in the State of Washington whose requirements exceed 250,000 therms of gas per year provided that the Company's existing distribution system has capacity adequate for the service requested by Customer.

APPLICABLE:

To transportation service for a Customer-owned supply of natural gas. Service shall be supplied at one point of delivery and metering for use by a single customer.

MONTHLY RATE:

\$500.00 Basic Charge, plus

	Base	Schedule	Schedule	Billing
	Rate	150	155	Rate*
First 20,000	\$0.08715(I)	\$0.00056	(\$0.00004)(R)	\$0.08767(I)
Next 30,000	\$0.07753(I)	\$0.00056	(\$0.00004)(R)	\$0.07805(I)
Next 250,000	\$0.06990(I)	\$0.00056	(\$0.00004)(R)	\$0.07042(I)
Next 200,000	\$0.06464(I)	\$0.00056	(\$0.00004)(R)	\$0.06516(I)
All over 500,000	\$0.04856(I)	\$0.00056	(\$0.00004)(R)	\$0.04908(I)

Other Charges:

Schedule 150 – Purchased Gas Cost Adjustment

Schedule 155 – Gas Rate Adjustment

ANNUAL MINIMUM:

Each Customer shall be subject to an Annual Minimum Deficiency Charge if their gas usage during the prior year did not equal or exceed 250,000 therms. Such Annual Minimum Deficiency Charge shall be determined by subtracting the Customer's actual usage for the twelve-month period ending each August from 250,000 therms multiplied by \$0.07809 per therm.

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^{*} The rates shown above may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules for the actual rates in effect.

SCHEDULE 192

LOW INCOME RATE ASSISTANCE RATE ADJUSTMENT- WASHINGTON

APPLICABLE:

To Customers in the State of Washington where the Company has natural gas service available. This Low Income Rate Assitance Rate Adjustment or Rate Adjustment shall be applicable to all retail customers taking service under Schedules 101, 111, 112, 121, 122, 131, and 132. This Rate Adjustment is designed to recover costs incurred by the Company associated with providing Low Income Rate Assistance (LIRAP) to customers.

MONTHLY RATE:

The energy charges of the individual rate schedules are to be increased by the following amounts:

Schedule 101	\$0.01410 per Therm	(I)
Schedule 111 & 112	\$0.01182 per Therm	(I)
Schedule 121 & 122	\$0.01079 per Therm	(I)
Schedule 131 & 132	\$0.01037 per Therm	(I)

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Rate is subject to increases as set forth in Tax Adjustment Schedule 158.

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Kelly O. Norwood, Vice-President, State and Federal Regulation

SCHEDULE 199 DECOUPLING MECHANISM – NATURAL GAS

PURPOSE:

This Schedule establishes balancing accounts and implements an annual rate adjustment mechanism that decouples or separates the recovery of the Company's Commission authorized revenues from the therm sales to customers served under the applicable natural gas service schedules.

APPLICABLE:

To Customers in the State of Washington where the Company has natural gas service available. This schedule shall be applicable to all retail customers taking service under Schedules 101, 111, 121, and 131. This Schedule does not apply to Schedule 112, 122, 132, 146 customers (Transportation Service For Customer-Owned Gas) or Schedule 148 customers (Special Contracts). Applicable Customers will be segregated into two (2) distinct Rate Groups:

Group 1 – Schedule 101 Group 2 – Schedules 111, 121, 131

MONTHLY RATE:

Group 1 – \$0.00000 per therm Group 2 – \$0.00000 per therm

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SCHEDULE 199A DECOUPLING MECHANISM – NATURAL GAS

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DESCRIPTION OF THE NATURAL GAS DECOUPLING MECHANISM:

Calculation of Monthly Allowed Delivery Revenue Per Customer:

- <u>Step 1</u> Determine the Total Normalized Revenue The Total Normalized Revenue is equal to the final approved base rate revenue approved in the Company's last general rate case, individually for each Rate Schedule.
- <u>Step 2</u> Determine Variable Gas Supply Revenue The Normalized therms by rate schedule from the last approved general rate case are multiplied by the approved Schedule 150 PGA rates to determine the Variable Gas Supply Revenue.
- <u>Step 3</u> Determine Delivery Revenue To determine the Delivery Revenue, the mechanism subtracts the Variable Gas Supply Revenue from the Total Normalized Revenue.
- <u>Step 4</u> Remove Basic Charge Revenue included in the Delivery Revenue is revenue recovered from customers in Basic and Minimum charges ("Fixed Charges"). Because the decoupling mechanism only tracks revenue that varies with customer energy usage, the revenue from Fixed Charges is removed. The number of Customer Bills in the test period, multiplied by the applicable Fixed Charges determines the total Fixed Charge revenue by rate schedule.
- <u>Step 5</u> Determine Allowed Decoupled Revenue Allowed Decoupled Revenue is equal to the Delivery Revenue (Step 3) minus the Basic Charge Revenue (Step 4).
- <u>Step 6</u> Determine the Allowed Decoupled Revenue per Customer To determine the annual per customer Allowed Decoupled Revenue, divide the Allowed Decoupled Revenue (by Rate Group) by the Rate Year number of Customers (by Rate Group) to determine the annual Allowed Decoupled Revenue per Customer (by Rate Group).

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SCHEDULE 199B DECOUPLING MECHANISM – NATURAL GAS

<u>Step 7</u> – Determine the Monthly Allowed Decoupled Revenue per Customer - to determine the monthly Allowed Decoupled Revenue per customer, the annual Allowed Decoupled Revenue per customer is shaped based on the monthly therm usage from the rate year. The mechanism uses the resulting monthly percentage of usage by month and multiplied that by the annual Allowed Decoupled Revenue per Customer to determine the 12 monthly values.

Calculation of Monthly Decoupling Deferral:

Step 1 – Determine the actual number of customers each month.

<u>Step 2</u> — Multiply the actual number of customers by the applicable monthly Allowed Decoupled Revenue per Customer. The result of this calculation is the total Allowed Decoupled Revenue for the applicable month.

Step 3 – Determine the actual revenue collected in the applicable month.

 $\underline{\text{Step 4}}$ – Calculate the amount of fixed charge revenues included in total actual monthly revenues.

<u>Step 5</u> – Subtract the basic charge revenue (Step 4) from the total actual monthly revenue (Step 3). The result is the Actual Decoupled Revenue.

<u>Step 6</u> – The difference between the Actual Decoupled Revenue (Step 5) and the Allowed Decoupled Revenue (Step 2) is calculated, and the resulting balance is deferred by the Company. Interest on the deferred balance will accrue at the guarterly rate published by the FERC.

Issued December 4, 2014

Effective January 1, 2015

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SCHEDULE 199C **DECOUPLING MECHANISM - NATURAL GAS**

ANNUAL NATURAL GAS DECOUPLING RATE ADJUSTMENT:

On or before September 1st each year, the Company will file a request with the Commission to surcharge or rebate, by Rate Group, the amount accumulated in the deferred revenue accounts for the prior January through December time period. The amount of deferred revenue that the Company can request to surcharge is subject to limitation based on the Earnings Test.

The proposed tariff revisions included with that filing would include a rate adjustment that recovers/rebates the appropriate deferred revenue amount over a twelve-month period effective on November 1st. The deferred revenue amount approved for recovery or rebate would be transferred to a balancing account and the revenue surcharged or rebated during the period would reduce the deferred revenue in the balancing account. Any deferred revenue remaining in the balancing account at the end of the calendar year would be added to the new revenue deferrals to determine the amount of the proposed surcharge/rebate for the following year.

After determining the amount of deferred revenue that can be recovered through a surcharge (or refunded through a rebate) by Rate Group, the proposed rates under this Schedule will be determined by dividing the deferred revenue to be recovered by Rate Group by the estimated therm sales for each Rate Group during the twelve month recovery period. The deferred revenue amount to be recovered will be transferred to a Decoupling Balancing Account and the actual revenue received under this Schedule will be applied to the Account to reduce (amortize) the balance. Interest will be accrued on the unamortized balance in the Decoupling Balancing Account at the quarterly rate published by the FERC.

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SCHEDULE 199D DECOUPLING MECHANISM – NATURAL GAS

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EARNINGS TEST:

The Mechanism is subject to an Earnings Test. The Company will perform an annual earnings test as follows:

- i. The earnings test will be based on the Company's year-end Commission Basis Reports ("CBR") stated on an average-of-monthlyaverages ("AMA") basis, prepared in accordance with WAC 480-90-257 and 480-100-257 (Commission Basis Report). This report is prepared using actual recorded results of electric or natural gas operations and rate base, adjusted for any material out-of-period, non-operating, nonrecurring, and extraordinary items or any other item that materially distorts reporting period earnings and rate base. These adjustments have been consistently made by the Company when preparing past CBRs and are consistent with the adjustments described in paragraph (2) (b) of WAC 480-90-257 and 480-100-257 (Commission Basis The CBR includes normalizing adjustments, such as adjustments to power supply-related revenues and expenses to reflect operations under normal conditions. For the earnings test, the decoupling accounting entries adjust revenues from a therm sales basis to a revenue per customer basis. The CBR will not include any annualizing or pro forma adjustments.
- ii. Should the Company have a decoupling rebate balance at yearend, the entire rebate will be returned to customers.
 - 1) If the CBR earned return exceeds 7.32%, the rebate will be increased by one-half the rate of return in excess of 7.32%.
- iii. Should the Company have a decoupling surcharge balance at yearend:
 - 1) If the CBR earned return is less than 7.32%, no adjustment is made to the surcharge, if any, recorded for the year.
 - 2) If the CBR earned return exceeds 7.32%, the surcharge recorded for the year will be reduced, or eliminated, by one-half the rate of return in excess of 7.32%.

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SCHEDULE 199E

DECOUPLING MECHANISM - NATURAL GAS

3% ANNUAL RATE INCREASE LIMITATION:

Following the application of the Earnings Test described above, the amount of the incremental proposed rate adjustment under this Schedule cannot reflect more than a 3% rate increase. This will be determined by dividing the incremental annual revenue to be collected (proposed surcharge revenue less present surcharge revenue) under this Schedule by the total "normalized" revenue for the two Rate Groups for the most recent January through December time period. Normalized revenue is determined by multiplying the weathercorrected usage for the period by the present rates in effect. If the incremental amount of the proposed surcharge exceeds 3%, only a 3% incremental rate increase will be proposed and any remaining deferred revenue will be carried over to the following year. There is no limit to the level of the decoupling rebate.

OTHER CONDITIONS:

The Decoupling Mechanism will last for a five-year period, starting on January 1, 2015 and ending December 31, 2019.

A third-party evaluation of the electric mechanism will be completed following the end of the third full-year, and will be paid for by Avista.

December 4, 2014 Issued

Effective January 1, 2015

Issued by Avista Corporation

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AVISTA CORPORATION dba Avista Utilities

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