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WN U-29

Second Substitute Original Sheet 174

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 174

TEMPORARY FEDERAL INCOME TAX RATE CREDIT - WASHINGTON

(N)

APPLICABLE:

To Customers in the State of Washington where the Company has natural gas service available. This Temporary Federal Income Tax Rate Credit shall be applicable to all retail customers taking service under Schedules 101, 102, 111, 112, 121, 122, 131, 132, and 146.

This rate credit is designed to reflect the temporary benefits attributable to the revisions of the federal income tax code caused by enactment of the Tax Cuts and Jobs Act signed into law on December 22, 2017.

MONTHLY RATE:

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

Schedule 101 & 102	\$0.01743 per Therm
Schedule 111 & 112	\$0.00993 per Therm
Schedule 121 & 122	\$0.00766 per Therm
Schedule 131 & 132	\$0.00650 per Therm
Schedule 146	\$0.00293 per Therm

TERM:

The Temporary Federal Tax Rate Credit will be in effect for a one-year period from June 1, 2018 through May 31, 2019. Any residual balance at the end of the one-year term will be recovered in a future general rate case proceeding.

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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Issued April 25, 2018

Effective June 1, 2018

Issued by Avista Corporation

By

Patrick Ehrbar, Director of Regulatory Affairs

