

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UG-19 \_\_\_\_\_

NATURAL GAS TARIFF SHEETS LEGISLATIVE

AVISTA CORPORATION

Per WAC 480-80-105

AVISTA CORPORATION  
 dba Avista Utilities

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**

**\$9.50**

(l)

Charge Per Therm:

	<u>First 70</u>	<u>Over 70</u>
Base Rate	\$ 0.36723 (R)	\$ 0.47729 (R)
Schedule 150	\$ 0.28488 (R)	\$ 0.28488 (R)
Schedule 155	\$ (0.09504) (R)	\$ (0.09504) (R)
Schedule 175 (N)	\$ 0.05580 (N)	\$ 0.05580 (N)
Schedule 191	\$ 0.02229 (R)	\$ 0.02229 (R)
Schedule 192	\$ 0.01910 (I)	\$ 0.01910 (I)
<b>Billing Rate</b>	<b>\$ 0.65426 (R)</b>	<b>\$ 0.76432 (R)</b>

Minimum Charge: \$9.50

(l)

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 175 – 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.

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 April 27, 2018

Effective May 1, 2018

Issued by Avista Corporation  
 By

Patrick Ehrbar, Director of Regulatory Affairs

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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**

**\$9.50**

Charge Per Therm:

First 70 therms  
Over 70 therms

\$0.43695  
\$0.56790

Minimum Charge:

\$9.50

(D)  
(I) |  
(I) |  
(D)

OTHER CHARGES:

The above Monthly Rate is subject to the provisions of the following Schedules:

- Schedule 150 – Purchased Gas Cost Adjustment
- Schedule 155 – Gas Rate Adjustment
- Schedule 158 – Tax Adjustment
- Schedule 191 – Demand Side Management Adjustment
- Schedule 192 – Low Income Rate Assistance Adjustment
- Schedule 196 – Rate Plan Adjustment
- Schedule 175 – Decoupling Mechanism

(T)  
(N)  
(N)  
(N)  
(D)

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.

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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:

	<u>First 200</u>	<u>Next 800</u>	<u>All Over</u>
Base Rate	\$-0.48625 (R)	\$-0.33354 (R)	\$-0.25424 (R)
Schedule 150	\$-0.27568 (R)	\$-0.27568 (R)	\$-0.27568 (R)
Schedule 155	\$(0.07835) (R)	\$(0.07835) (R)	\$(0.07835) (R)
Schedule 175	\$-0.03904 (N)	\$-0.03904 (N)	\$-0.03904 (N)
Schedule 191	\$-0.01581 (R)	\$-0.01581 (R)	\$-0.01581 (R)
Schedule 192	\$-0.01600 (I)	\$-0.01600 (I)	\$-0.01600 (I)
<b>Billing Rate</b>	<b>\$-0.75443 (R)</b>	<b>\$-0.60172 (R)</b>	<b>\$-0.52242 (R)</b>

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 175 – Decoupling Mechanism

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**Minimum Charge:** **\$97.25**, unless a higher minimum is required under contract to cover special conditions.

(R)

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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:

First	200 therms	<u>\$0.56955</u>
Next	800 therms	<u>\$0.37851</u>
Next	9,000 therms	<u>\$0.28852</u>
Next	15,000 therms	<u>\$0.24617</u>
All Over	25,000 therms	<u>\$0.17269</u>

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OTHER CHARGES:

The above Monthly Rate is subject to the provisions of the following Schedules:

- Schedule 150 – Purchased Gas Cost Adjustment
- Schedule 155 – Gas Rate Adjustment
- Schedule 158 – Tax Adjustment
- Schedule 191 – Demand Side Management Adjustment
- Schedule 192 – Low Income Rate Assistance Adjustment
- Schedule 196 – Rate Plan Adjustment
- Schedule 175 – Decoupling Mechanism

(T)  
 (N)  
 (N)  
 (N)

**Minimum Charge:** **\$113.91**, unless a higher minimum is required under contract to cover special conditions.

(I)

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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:

	<u>First 200</u>	<u>Next 800</u>	<u>All Over</u>
Base Rate	<del>\$ 0.48625</del> (R)	<del>\$ 0.33354</del> (R)	<del>\$ 0.25424</del> (R)
Schedule 150	<del>\$ 0.27568</del> (R)	<del>\$ 0.27568</del> (R)	<del>\$ 0.27568</del> (R)
Schedule 155	<del>\$ _____</del> (†)	<del>\$ _____</del> (†)	<del>\$ _____</del> (†)
Schedule 175	<del>\$ _____</del> (N)	<del>\$ _____</del> (N)	<del>\$ _____</del> (N)
Schedule 191	<del>\$ 0.01581</del> (R)	<del>\$ 0.01581</del> (R)	<del>\$ 0.01581</del> (R)
Schedule 192	<del>\$ 0.01600</del> (†)	<del>\$ 0.01600</del> (†)	<del>\$ 0.01600</del> (†)
<b>Billing Rate</b>	<del><b>\$ 0.79374</b></del> (R)	<del><b>\$ 0.64103</b></del> (R)	<del><b>\$ 0.56173</b></del> (R)

Other Charges:

- Schedule 150 – Purchased Gas Cost Adjustment
- Schedule 155 – Gas Rate Adjustment
- Schedule 175 – Decoupling Rate Adjustment
- Schedule 191 – Demand Side Management Adjustment
- Schedule 192 – Low Income Rate Assistance Adjustment

(N)

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**Minimum Charge:** ~~\$97.25~~, unless a higher minimum is required under contract to cover special conditions.

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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:

First	200 therms	\$0.56955
Next	800 therms	\$0.37851
Next	9,000 therms	\$0.28852
Next	15,000 therms	\$0.24617
All Over	25,000 therms	\$0.17269

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OTHER CHARGES:

The above Monthly Rate is subject to the provisions of the following Schedules:

- Schedule 150 – Purchased Gas Cost Adjustment
- Schedule 158 – Tax Adjustment
- Schedule 155 – Gas Rate Adjustment
- Schedule 175 – Decoupling Rate Adjustment
- Schedule 191 – Demand Side Management Adjustment
- Schedule 196 – Rate Plan Adjustment
- Schedule 192 – Low Income Rate Assistance Adjustment

(T)  
(N)  
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(N)  
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(D)

**Minimum Charge:** \$113.91, unless a higher minimum is required under contract to cover special conditions.

(I)

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SCHEDULE 116

TRANSPORTATION SERVICE FOR CUSTOMER-OWNED GAS - WASHINGTON

AVAILABLE:

To Customers in the State of Washington whose requirements exceed 30,000 therms of natural 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:

	<u>First 200</u>	<u>Next 800</u>	<u>All Over</u>
Base Rate	\$ 0.48625	\$ 0.33354	\$ 0.25424
Schedule 150	\$ 0.00056	\$ 0.00056	\$ 0.00056
Schedule 155	\$ —	\$ —	\$ —
Schedule 175	\$ 0.03904	\$ 0.03904	\$ 0.03904
Schedule 191	\$ 0.01581	\$ 0.01581	\$ 0.01581
Schedule 192	\$ 0.01600	\$ 0.01600	\$ 0.01600
<b>Billing Rate</b>	<b>\$ 0.55766</b>	<b>\$ 0.40495</b>	<b>\$ 0.32565</b>

Other Charges:

- Schedule 150 – Purchased Gas Cost Adjustment
- Schedule 155 – Gas Rate Adjustment
- Schedule 175 – Decoupling Mechanism
- Schedule 191 – Demand Side Management Adjustment
- Schedule 192 – Low Income Rate Assistance Adjustment

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MONTHLY MINIMUM CHARGE:

~~\$97.25~~, unless a higher minimum is required under contract to cover special conditions.

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(N)

(N)



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SCHEDULE 116

TRANSPORTATION SERVICE FOR CUSTOMER-OWNED GAS - WASHINGTON

AVAILABLE:

To Customers in the State of Washington whose requirements exceed 30,000 therms of natural 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:

First	200 therms	<u>\$0.56955</u>
Next	800 therms	<u>\$0.37851</u>
Next	9,000 therms	<u>\$0.28852</u>
Next	15,000 therms	<u>\$0.24617</u>
All Over	25,000 therms	<u>\$0.17269</u>

(I)(D)  
(I)  
(N)  
(N)  
(N)(D)

OTHER CHARGES:

(T)

The above Monthly Rate is subject to the provisions of the following Schedules:

(N)

Schedule 150 – Purchased Gas Cost Adjustment

Schedule 155 – Gas Rate Adjustment

(N)

Schedule 158 – Tax Adjustment

Schedule 175 – Decoupling Mechanism

Schedule 191 – Demand Side Management Adjustment

Schedule 192 – Low Income Rate Assistance Adjustment

(N)

Schedule 196 – Rate Plan Adjustment

(D)

MONTHLY MINIMUM CHARGE:

**\$113.91**, unless a higher minimum is required under contract to cover special conditions.

(I)

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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:

	<u>First 10,000</u>	<u>Next 15,000</u>	<u>Next 25,000</u>	<u>All Over 50,000</u>
Base Rate	\$ 0.24655 (R)	\$ 0.19792 (R)	\$ 0.18598 (R)	\$ 0.18203 (R)
Schedule 150	\$ 0.23775 (R)	\$ 0.23775 (R)	\$ 0.23775 (R)	\$ 0.23775 (R)
Schedule 155	\$ — (I)	\$ — (I)	\$ — (I)	\$ — (I)
Schedule 175 (N)	\$ 0.03904 (N)	\$ 0.03904 (N)	\$ 0.03904 (N)	\$ 0.03904 (N)
Schedule 191	\$ 0.01521 (R)	\$ 0.01521 (R)	\$ 0.01521 (R)	\$ 0.01521 (R)
Schedule 192	\$ 0.01404 (I)	\$ 0.01404 (I)	\$ 0.01404 (I)	\$ 0.01404 (I)
<b>Billing Rate</b>	<b>\$ 0.55259 (R)</b>	<b>\$ 0.50396 (R)</b>	<b>\$ 0.49202 (R)</b>	<b>\$ 0.48807 (R)</b>

## 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 175 – Decoupling Mechanism

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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:

First	10,000 therms	<u>\$0.28460</u>	(I) (D)
Next	15,000 therms	<u>\$0.22846</u>	(I) (D)
Next	25,000 therms	<u>\$0.21468</u>	(I) (D)
All Over	50,000 therms	<u>\$0.18203</u>	(I) (D)

OTHER CHARGES:

The above Monthly Rate is subject to the provisions of the following Schedules;

- Schedule 150 – Purchased Gas Cost Adjustment
- Schedule 158 – Tax Adjustment (N)
- Schedule 155 – Gas Rate Adjustment
- Schedule 191 – Demand Side Management Adjustment
- Schedule 192 – Low Income Rate Assistance Adjustment
- Schedule 196 – Rate Plan Adjustment (N)
- Schedule 175 – Decoupling Mechanism

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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:

	<u>First 10,000</u>	<u>Next 15,000</u>	<u>Next 25,000</u>	<u>All Over 50,000</u>
Base Rate	\$ 0.24655 (R)	\$ 0.19792 (R)	\$ 0.18598 (R)	\$ 0.18203 (R)
Schedule 150	\$ 0.23775 (R)	\$ 0.23775 (R)	\$ 0.23775 (R)	\$ 0.23775 (R)
Schedule 155	\$ — (I)	\$ — (I)	\$ — (I)	\$ — (I)
Schedule 191	\$ 0.01521 (R)	\$ 0.01521 (R)	\$ 0.01521 (R)	\$ 0.01521 (R)
Schedule 192	\$ 0.01404 (I)	\$ 0.01404 (I)	\$ 0.01404 (I)	\$ 0.01404 (I)
<b>Billing Rate</b>	<b>\$ 0.51355 (R)</b>	<b>\$ 0.46492 (R)</b>	<b>\$ 0.45298 (R)</b>	<b>\$ 0.44903 (R)</b>

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

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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:

First	10,000 therms	<u>\$0.28460</u>	(I) (D)
Next	15,000 therms	<u>\$0.22846</u>	(I) (D)
Next	25,000 therms	<u>\$0.21468</u>	(I) (D)
All Over	50,000 therms	<u>\$0.18203</u>	(I) (D)

OTHER CHARGES:

The above Monthly Rate is subject to the provisions of the following Schedules: (N)

Schedule 150 – Purchased Gas Cost Adjustment (N)

Schedule 158 – Tax Adjustment (N)

Schedule 155 – Gas Rate Adjustment

Schedule 191 – Demand Side Management Adjustment

Schedule 192 – Low Income Rate Assistance Adjustment

Schedule 196 – Rate Plan Adjustment (N)

(D)

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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:

**\$550.00 Basic Charge, plus**

	<u>First 20,000</u>	<u>Next 30,000</u>	<u>Next 250,000</u>	<u>Next 200,000</u>	<u>All Over 500,000</u>
Base Rate	\$ 0.09690 (†)	\$ 0.08621 (†)	\$ 0.07774 (†)	\$ 0.07189 (†)	\$ 0.05403 (†)
Schedule 150	\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056
Schedule 155	\$ — (†)	\$ — (†)	\$ — (†)	\$ — (†)	\$ — (†)
Schedule 192	\$ 0.00083 (R)	\$ 0.00083 (R)	\$ 0.00083 (R)	\$ 0.00083 (R)	\$ 0.00083 (R)
<b>Billing Rate</b>	<b>\$ 0.09829 (R)</b>	<b>\$ 0.08760 (R)</b>	<b>\$ 0.07913 (R)</b>	<b>\$ 0.07328 (R)</b>	<b>\$ 0.05542 (R)</b>

Other Charges:

- Schedule 150 – Purchased Gas Cost Adjustment
- Schedule 155 – Gas Rate Adjustment
- Schedule 192 – Low Income Rate Assistance Adjustment

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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 **\$0.08905 per therm.**

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(1)

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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:

**\$625.00 Basic Charge, plus**

First	20,000 therms	<u>\$0.11060</u>	(I)
Next	30,000 therms	<u>\$0.09840</u>	(I)(D)
Next	250,000 therms	<u>\$0.08873</u>	(I)(D)
Next	200,000 therms	<u>\$0.08205</u>	(I)(D)
All Over	500,000 therms	<u>\$0.06167</u>	(I)(D)

OTHER CHARGES:

The above Monthly Rate is subject to the provisions of the following Schedules:

- Schedule 150 – Purchased Gas Cost Adjustment
- Schedule 158 – Tax Adjustment (N)
- Schedule 155 – Gas Rate Adjustment
- Schedule 192 – Low Income Rate Assistance Adjustment
- Schedule 196 – Rate Plan Adjustment (N)

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 **\$0.09840 per therm.**

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SCHEDULE 175A  
DECOUPLING MECHANISM – NATURAL GAS

**DESCRIPTION OF THE NATURAL GAS DECOUPLING MECHANISM:**

Calculation of Monthly Allowed Delivery Revenue Per Customer:

Step 1 – 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.

Step 2 – Determine Variable Gas Supply Revenue - The Normalized terms 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.

Step 3 – Determine Delivery Revenue – For existing customers, to determine the Delivery Revenue, the mechanism subtracts the Variable Gas Supply Revenue from the Total Normalized Revenue. For new customers, in addition to subtracting the Variable Gas Supply Revenue, the mechanism also subtracts the Fixed Production and Underground Storage Revenue from the Total Normalized Revenue to determine Delivery Revenue applicable to customer hookups after the last approved general rate case test period.

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Step 4 – 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.

Step 5 – Determine Allowed Decoupled Revenue – Allowed Decoupled Revenue is equal to the Delivery Revenue (Step 3) minus the Basic Charge Revenue (Step 4).

Step 6 – 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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AVISTA CORPORATION  
dba Avista Utilities

SCHEDULE 175B  
DECOUPLING MECHANISM – NATURAL GAS

Step 7 – 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.

Step 2 – 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.

Step 4 – Calculate the amount of fixed charge revenues included in total actual monthly revenues.

Step 5 – For existing customers, subtract the basic charge revenue (Step 4) from the total actual monthly revenue (Step 3). The result is the Actual Decoupled Revenue. For new customers, subtract the basic charge revenue and the revenue associated with Fixed Production and Underground Storage from the total actual monthly revenue. The result is the Actual Decoupled Revenue.

Step 6 – 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 quarterly rate published by the FERC.

Step 7 - At the end of every 12 month deferral period, the annual decoupled revenue per customer, by Rate Group, will be multiplied by the average annual number of actual customers). The result of that calculation will be compared to the actual deferred revenue for the same 12 month period. The difference between the actual deferred revenue, and the calculated value, will be added to, or subtracted from, the total deferred balance, by Rate Group.

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AVISTA CORPORATION  
dba Avista Utilities

SCHEDULE 175C  
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.

Issued June 12, 2015

Effective August 1, 2015

AVISTA CORPORATION  
dba Avista Utilities

SCHEDULE 175C  
DECOUPLING MECHANISM – NATURAL GAS

**ANNUAL NATURAL GAS DECOUPLING RATE ADJUSTMENT:**

On or before May 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.

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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 August 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.

(C)

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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AVISTA CORPORATION  
dba Avista Utilities

SCHEDULE 175E  
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 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, and the reversal of any rebate rate would not be included in the 3% incremental surcharge test.

**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.~~

Issued August 31, 2016

Effective November 1, 2016

AVISTA CORPORATION  
dba Avista Utilities

SCHEDULE 175E  
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 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, and the reversal of any rebate rate would not be included in the 3% incremental surcharge test.

**OTHER CONDITIONS:**

The Decoupling Mechanism will last until March 31, 2025, unless otherwise extended by the Commission.

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