

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

\$12.00

(I)

Charge Per Therm:

	Base Rate	Schedule 150	Schedule 155	Schedule 191	Billing Rate*
First 70	\$0.30122(I)	\$0.49803(I)	\$0.00348(I)	\$0.03455	\$0.83728(I)
Over 70	\$0.40476(I)	\$0.49803(I)	\$0.00348(I)	\$0.03455	\$0.94082(I)
Minimum Charge: \$12.00					

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Other Charges:

- Schedule 150 – Purchased Gas Cost Adjustment
- Schedule 155 – Gas Rate Adjustment
- Schedule 191 – Public Purpose Rider Adjustment
- Schedule 199 – Decoupling Mechanism

(D)

(N)

* 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.

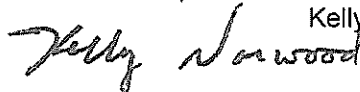
Customers served at gas pressures exceeding two pounds per square inch will be required to execute a special contract for service.

Issued February 4, 2014

Effective March 7, 2014

Issued by Avista Corporation

By



Kelly Norwood, Vice-President, State & Federal Regulation

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	Billing Rate*
First 200	\$0.42850(I)	\$0.49535(I)	\$0.00623(I)	\$0.02784	\$0.95792(I)
Next 800	\$0.32519(I)	\$0.49535(I)	\$0.00623(I)	\$0.02784	\$0.85461(I)
All over	\$0.24632(I)	\$0.49535(I)	\$0.00623(I)	\$0.02784	\$0.77574(I)

Other Charges:

- Schedule 150 – Purchased Gas Cost Adjustment
- Schedule 155 – Gas Rate Adjustment
- Schedule 191 – Public Purpose Rider Adjustment
- Schedule 199 – Decoupling Mechanism

(N)


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Minimum Charge: \$85.70 plus \$0.00000 per therm, unless a higher minimum is required under contract to cover special conditions.

(R)(I)

Issued February 4, 2014

Effective March 7, 2014

Issued by Avista Corporation
 By  Kelly Norwood, Vice-President, State & Federal Regulation

AVISTA CORPORATION
 dba Avista Utilities

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	Billing Rate*
First 200	\$0.42850(I)	\$0.49535(I)	\$0.00041(R)	\$0.02784	\$0.95210(I)
Next 800	\$0.32519(I)	\$0.49535(I)	\$0.00041(R)	\$0.02784	\$0.84879(I)
All over	\$0.24632(I)	\$0.49535(I)	\$0.00041(R)	\$0.02784	\$0.76992(I)

Other Charges:

- Schedule 150 – Purchased Gas Cost Adjustment
- Schedule 155 – Gas Rate Adjustment
- Schedule 191 – Public Purpose Rider Adjustment
- Schedule 199 – Decoupling Mechanism

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Minimum Charge: \$85.70 plus \$0.00000 per therm, unless a higher minimum is required under contract to cover special conditions.

Issued February 4, 2014

Effective March 7, 2014

Issued by Avista Corporation
 By *Kelly Norwood* Kelly Norwood, Vice-President, State & Federal Regulation

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AVISTA CORPORATION
 dba Avista Utilities

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	Billing Rate*
First 500	\$0.41426(I)	\$0.47449(I)	\$0.01697(I)	\$0.02506	\$0.93078(I)
Next 500	\$0.32985(I)	\$0.47449(I)	\$0.01697(I)	\$0.02506	\$0.84637(I)
Next 9,000	\$0.25029(I)	\$0.47449(I)	\$0.01697(I)	\$0.02506	\$0.76681(I)
Next 15,000	\$0.20032(I)	\$0.47449(I)	\$0.01697(I)	\$0.02506	\$0.71684(I)
All over 25,000	\$0.12272	\$0.47449(I)	\$0.01697(I)	\$0.02506	\$0.63924(I)

Other Charges:

- Schedule 150 – Purchased Gas Cost Adjustment
- Schedule 155 – Gas Rate Adjustment
- Schedule 191 – Public Purpose Rider Adjustment
- Schedule 199 – Decoupling Mechanism

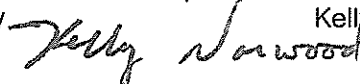
* The rates shown above may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See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

Minimum Charge: \$207.13 plus \$0.00000, unless a higher minimum is required under contract to cover special conditions.

Issued February 4, 2014

Effective March 7, 2014

Issued by Avista Corporation

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AVISTA CORPORATION
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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 **\$0.34501 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.

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SPECIAL TERMS AND CONDITIONS:

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

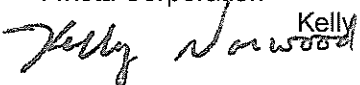
Customers who temporarily close their account will be billed for any unpaid monthly and annual minimum charges at the time the account is reopened. This provision will apply to a Customer who has closed and reopened an account at the same address within a twelve-month period.

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 February 4, 2014

Effective March 7, 2014

Issued by Avista Corporation

By  Kelly Norwood, Vice-President, State & Federal Regulation

AVISTA CORPORATION
 dba Avista Utilities

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	Billing Rate*
First 500	\$0.41426(I)	\$0.47449(I)	\$0.00041(R)	\$0.02506	\$0.91422(I)
Next 500	\$0.32985(I)	\$0.47449(I)	\$0.00041(R)	\$0.02506	\$0.82981(I)
Next 9,000	\$0.25029(I)	\$0.47449(I)	\$0.00041(R)	\$0.02506	\$0.75025(I)
Next 15,000	\$0.20032(I)	\$0.47449(I)	\$0.00041(R)	\$0.02506	\$0.70028(I)
All over 25,000	\$0.12272	\$0.47449(I)	\$0.00041(R)	\$0.02506	\$0.62268(I)

Other Charges:

- Schedule 150 – Purchased Gas Cost Adjustment
- Schedule 155 – Gas Rate Adjustment
- Schedule 191 – Public Purpose Rider Adjustment
- Schedule 199 – Decoupling Mechanism

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Minimum Charge: \$207.13 plus \$0.00000 per therm, unless a higher minimum is required under contract to cover special conditions.

Issued February 4, 2014 Effective March 7, 2014

Issued by Avista Corporation
 By *Kelly Norwood* Kelly Norwood, Vice-President, State & Federal Regulation

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AVISTA CORPORATION
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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 **\$0.34501 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.

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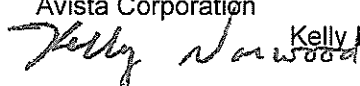
SPECIAL TERMS AND CONDITIONS:

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 February 4, 2014 Effective March 7, 2014

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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 Rate	Schedule 150	Schedule 155	Schedule 191	Billing Rate*
First 10,000	\$0.21421(I)	\$0.44955(I)	(\$0.03151)(I)	\$0.02318	\$0.65543(I)
Next 15,000	\$0.16744(I)	\$0.44955(I)	(\$0.03151)(I)	\$0.02318	\$0.60866(I)
Next 25,000	\$0.15597(I)	\$0.44955(I)	(\$0.03151)(I)	\$0.02318	\$0.59719(I)
All over 50,000	\$0.15217(I)	\$0.44955(I)	(\$0.03151)(I)	\$0.02318	\$0.59339(I)


Other Charges:

- Schedule 150 – Purchased Gas Cost Adjustment
- Schedule 155 – Gas Rate Adjustment
- Schedule 191 – Public Purpose Rider Adjustment
- Schedule 199 – Decoupling Mechanism

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Issued February 4, 2014

Effective March 7, 2014

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AVISTA CORPORATION
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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 \$0.23722 per therm.

(l)

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.

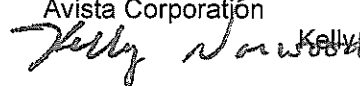
2. Gas taken by Customer under this rate by reason of failure to comply with an overrun entitlement order shall be considered as unauthorized overrun volume. In addition to the rate herein, Customer shall pay the following penalty for such overrun: \$1.00 per therm in excess of 103%, and \$2.00 per therm 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 February 4, 2014

Effective March 7, 2014

Issued by Avista Corporation
By  Kelly Norwood, Vice-President, State & Federal Regulation

AVISTA CORPORATION
 dba Avista Utilities

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 Rate	Schedule 150	Schedule 155	Schedule 191	Billing Rate*
First 10,000	\$0.21421(I)	\$0.44955(I)	\$0.00041(R)	\$0.02318	\$0.68735(I)
Next 15,000	\$0.16744(I)	\$0.44955(I)	\$0.00041(R)	\$0.02318	\$0.64058(I)
Next 25,000	\$0.15597(I)	\$0.44955(I)	\$0.00041(R)	\$0.02318	\$0.62911(I)
All over 50,000	\$0.15217(I)	\$0.44955(I)	\$0.00041(R)	\$0.02318	\$0.62531(I)

Other Charges:

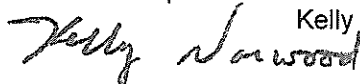
- Schedule 150 – Purchased Gas Cost Adjustment
- Schedule 155 – Gas Rate Adjustment
- Schedule 191 – Public Purpose Rider Adjustment
- Schedule 199 – Decoupling Mechanism

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Issued February 4, 2014

Effective March 7, 2014

Issued by Avista Corporation

By  Kelly Norwood,

Vice-President, State & Federal Regulation

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AVISTA CORPORATION
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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 \$0.23722 per therm.

(I)

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.

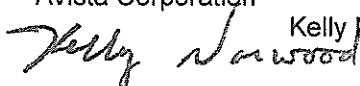
3. (a) The service agreement shall expressly provide that Customer, at their expense, shall provide and maintain standby facilities of sufficient capacity and a reserve of substitute fuel in sufficient amount to enable Customer to continue operations with a substitute fuel in the event of partial curtailment 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.

Issued February 4, 2013

Effective March 7, 2014

Issued by Avista Corporation
By  Kelly Norwood, Vice-President, State & Federal Regulation

AVISTA CORPORATION
 dba Avista Utilities

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:

\$450.00 Basic Charge, plus

	Base Rate	Schedule 150	Schedule 155	Billing Rate*
First 20,000	\$0.09678(I)	\$0.00056	\$0.00004(R)	\$0.09738(I)
Next 30,000	\$0.08610(I)	\$0.00056	\$0.00004(R)	\$0.08670(I)
Next 250,000	\$0.07764(I)	\$0.00056	\$0.00004(R)	\$0.07824(I)
Next 200,000	\$0.07180(I)	\$0.00056	\$0.00004(R)	\$0.07240(I)
All over 500,000	\$0.05395(I)	\$0.00056	\$0.00004(R)	\$0.05455(I)

Other Charges:

- Schedule 150 – Purchased Gas Cost Adjustment
- Schedule 155 – Gas Rate Adjustment
- Schedule 199 – Decoupling Mechanism

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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 \$0.08666 per therm.

Issued February 4, 2014

Effective March 7, 2014

Issued by Avista Corporation

By  Kelly Norwood,

Vice-President, State & Federal Regulation

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Original Sheet 199

AVISTA CORPORATION
dba Avista Utilities

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, 112, 121, 122, 131, and 132. This Schedule does not apply to Schedule 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, 112, 121, 122, 131, 132

MONTHLY RATE:

Group 1 – \$0.00000 per therm

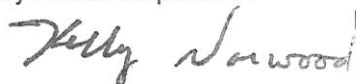
Group 2 – \$0.00000 per therm

Issued February 4, 2014

Effective March 7, 2014

Issued by Avista Corporation

By



Kelly Norwood, Vice President, State & Federal Regulation

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AVISTA CORPORATION
dba Avista Utilities

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:

Step 1 – Determine the Total Retail Revenue - The Total Retail 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 Amount of Revenue related to Natural Gas/PGA Costs - The Normalized terms by rate schedule from the last approved general rate case are multiplied by the approved Schedule 150 rates to determine the total PGA Revenue.

Step 3 – Determine Total Revenue Excluding Gas Costs – To determine the Total Revenue Excluding Gas Costs, the mechanism subtracts the PGA Revenue from the Total Retail Revenue.

Step 4 – Remove Fixed Revenues – included in the Total Revenue Excluding Gas Costs are revenues that are recovered from customers in Basic and Minimum charges ("Fixed Charges"). Because the decoupling mechanism only track revenues that vary 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 Non-PGA Revenue –Allowed Non-PGA Revenue is equal to the Total Revenue Excluding Gas Costs (Step 3) minus the Fixed Charge Revenue (Step 4).

Step 6 – Determine the Allowed Non-PGA Revenue per Customer – To determine the annual per customer Allowed Non-PGA Revenue, divide the Allowed Non-PGA Revenue (by Rate Group) by the Test Year number of Customers (by Rate Group) to determine the annual Allowed Non-PGA Revenue per Customer (by Rate Group).

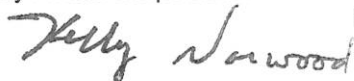
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Issued February 4, 2014

Effective March 7, 2014

Issued by Avista Corporation

By



Kelly Norwood, Vice President, State & Federal Regulation

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dba Avista Utilities

SCHEDULE 199B

DECOUPLING MECHANISM – NATURAL GAS

Step 7 – Determine the Monthly Allowed Non-PGA Revenue per Customer - to determine the monthly Allowed Non-PGA Revenue per customer, the annual Allowed Non-PGA Revenue per customer is shaped based on the monthly therm usage from the test year. The mechanism uses the resulting monthly percentage of usage by month and multiplied that by the annual Allowed Non-PGA 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 Non-PGA Revenue per Customer. The result of this calculation is the total Allowed Non-PGA 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 – Subtract the fixed charge revenue (Step 4) from the total actual monthly revenue (Step 3). The result is the Actual Non-PGA Revenue.

Step 6 – The difference between the Actual Non-PGA Revenue (Step 5) and the Allowed Non-PGA Revenue (Step 2) is calculated, and the resulting balance is deferred by the Company.

Issued February 4, 2014

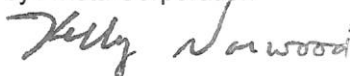
Effective March 7, 2014

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By



Kelly Norwood, Vice President, State & Federal Regulation

AVISTA CORPORATION
dba Avista Utilities

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 July through June period. The amount of deferred revenue that the Company can request to surcharge is subject to limitation based on the Earnings Test. The first deferral period would be the six-month time period of January 1, 2015 through June 30, 2015, and would then be based on a July – June deferral period thereafter.

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 July - June 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 February 4, 2014

Effective March 7, 2014

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Issued by Avista Corporation

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Original Sheet 199D

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 199D

DECOUPLING MECHANISM – NATURAL GAS

EARNINGS TEST:

The Mechanism is subject to an Earnings Test. The Earnings Test is based on the Company's annual "Commission-basis" operating results, which are filed with the Commission by April 30 for the previous calendar year results. If the Commission-basis rate of return for the Company's Washington natural gas operations exceeds the most recently authorized rate of return, the amount of the proposed surcharge (amount transferred to the balancing account) is reduced or eliminated to move the rate of return down to, or toward, the Commission-authorized level.

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 July – June 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 limitation for rate decreases.

Issued February 4, 2014

Effective March 7, 2014

Issued by Avista Corporation

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Kelly Norwood, Vice President, State & Federal Regulation

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