(N)

AVISTA CORPORATION dba Avista Utilities

SCHEDULE 158 (continued)

Washington City or Town	Ordinance No.	Effective Date	Monthly Taxable Revenue Per Customer	<u>Tax</u>	Excl.
Kettle Falls	1517	01/01/95	All	6.0%	F, S
Lacrosse	278	09/10/90	All	6.0%	F
Liberty Lake	188	12/26/10	All	6.0%	F
Lind	06-01	01/15/07	All	6.0%	F
Medical Lake	587	01/01/83	All	6.0%	F
Odessa	586	01/01/05	All	6.0%	F
Palouse	562	01/01/87	All	6.0%	F
Pullman	00-31	03/01/01	All	6.0%	F
Pullman	87-31	01/01/88	All	2.0%	F
Ritzville	904	04/01/95	All	6.0%	F, S
Rosalia	528	02/01/07	All	5.0%	F
Spokane	C-32142	09/16/04	All	6.38%	
Sprague	731	01/07/00	All	6.0%	F, S
Stevenson	838	10/09/88	All	3.0%	F
Uniontown	413	11/01/08	All	6.0%	F
Warden	350	03/01/85	First \$500	6.0%	F

Excl. (Exclusions): F - All Federal bills S - All State bills

EXCISE TAX CREDIT

Customers meeting the criteria for preemption of Washington State public utility excise tax as described in WAC 458-20-192 will be eligible to receive an excise tax credit in the amount of 3.8520% of current charges. To receive the credit eligible customers must provide a tribal membership card or other suitable identification as an enrollee of an Indian tribe and the service location must be within Indian country as defined in WAC 458-20-192 Subsection 2.

Issued

November 23, 2010

Effective

December 26, 2010

Issued by

Avista Corporation

Kelly Norwood Helly Norwood