Original Sheet 174

AVISTA CORPORATION dba Avista Utilities

SCHEDULE 174

TEMPORARY FEDERAL INCOME TAX RATE CREDIT - WASHINGTON

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, 116, 121, 122, 126, 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 <u>decreased</u> by the following amounts:

Schedule 101 & 102	\$0.01741 per Therm
Schedule 111 & 112	\$0.00992 per Therm
Schedule 121 & 122	\$0.00765 per Therm
Schedule 131 & 132	\$0.00649 per Therm
Schedule 146	\$0.00292 per Therm

TERM:

The Temporary Federal Tax Rate Credit will be in effect for a one-year period from May 1, 2018 through April 30, 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.

Issued February 27, 2018

Effective May 1, 2018

Issued by

Avista Corporation

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Patrick Ehrbar, Director of Regulatory Affairs

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