

AVISTA CORPORATION
 dba Avista Utilities

SCHEDULE 158

TAX ADJUSTMENT SCHEDULE - WASHINGTON

The rate schedules of Company for natural gas service furnished in Washington do not include any portion of municipal occupation or business taxes or charges. In order to reimburse Company for such taxes or charges, amounts equivalent to such taxes or charges where now imposed, or which may hereafter be imposed, will be billed by Company to its Customers as set forth below.

APPLICABLE:

To all charges for natural gas service rendered pursuant to this tariff within the jurisdiction imposing a tax or charge, as provided in Rule 3 of the Rules and Regulations included in this tariff.

TAX ADJUSTMENT:

The rates and charges named in this tariff shall be proportionately increased by an adjustment equivalent to the amount of the tax or charge imposed by the jurisdiction and effective as listed below:

City	Ordinance No.	Effective Date	Monthly Taxable Revenue Per Customer	Tax	Excl.
Airway Heights	C-102	1/15/86	All	6.0%	F
Albion	172	2/ 1/82	All	5.0%	F
Asotin	282	1/ 1/80	All	5.0%	F
Cheney	R-58	1/ 1/99	All	6.0%	F
Cheney	R-58	1/ 1/99	All	4.0%	F
Cheney	T-41	11/1/03	All	4.75%	F
Chewelah	597	2/15/93	All	5.0%	F
Clarkston	1098	1/ 1/91	All	6.0%	F
Colfax	869 (as amended by 1073)	12/20/80	All	6.0%	F
Colville	1275 N.S.	12/ 1/03	All	5.0%	F
Connell	765	1/ 1/04	All	5.0%	F (R)
Deer Park	1992-620	2/ 9/93	All	6.0%	F
Goldendale	1245	4/ 1/01	All	6.0%	F
Kettle Falls	1517	1/ 1/95	All	6.0%	F, S
Lacrosse	278	9/10/90	All	6.0%	F
Medical Lake	587	1/ 1/83	All	6.0%	F
Palouse	562	1/ 1/87	All	6.0%	F
Pullman	00-31	3/ 1/01	All	6.0%	F
Pullman	87-31	1/ 1/88	All	2.0%	F
Ritzville	904	4/ 1/95	All	6.0%	F, S
Spokane	C-29795	1/ 1/92	All	4.17%	
Sprague	731	1/ 7/00	All	6.0%	F,S
Stevenson	838	10/ 9/88	All	3.0%	F
Warden	350	3/ 1/85	First \$500	6.0%	F
Excl. (Exclusions):	F - All Federal bills	S - All State bills			

Issued February 4, 2004

Effective March 5, 2004

Issued by Avista Corporation
 By

Kelly Norwood

, Vice President, Rates & Regulation