

AVISTA CORPORATION  
dba Avista Utilities

SCHEDULE 159

NATURAL GAS DECOUPLING RATE ADJUSTMENT

PURPOSE:

This Schedule is a program to allow the Company to recover costs associated with providing Natural Gas distribution service as authorized by the Commission in the Company's last general rate filing.

APPLICABLE:

To Natural Gas Customers served under General Service Schedule 101.

MONTHLY RATE: **\$0.00000 per therm**

SPECIAL TERMS AND CONDITIONS:

Monthly Revenue Deferral Calculation

Following the end of each month, the Company will compute a deferred revenue amount to be recorded in a special account. This deferred revenue amount can be either a debit or credit and will be determined as follows:


- (1) The difference in weather-corrected therm sales for the current month (Current Therm Sales) and the Base Therm Sales for the corresponding month (June to June) will be calculated for Schedule 101. Base Therm Sales shall be the monthly weather-corrected therm sales from the Test Year reflected in the Company's most recent Commission-approved general rate filing. Prior to calculating the difference between Current Therm Sales and Base Therm Sales, Current Therm Sales will be adjusted for: 1) a New Customer Adjustment, reflecting the reduction of total usage during the current month for new customers added to the Company's natural gas system since the corresponding month of the Test Year and 2) a Schedule Shifting Adjustment, reflecting the usage of customers that have switched to or from Schedule 101 (from another rate schedule) since the corresponding month of the Test Year.
- (2) The difference in usage determined in (1) will be multiplied by \$0.30662. This rate represents the margin (rate less gas costs) under Schedule 101.
- (3) If the result calculated in (2) above is a negative amount, 45% of that amount will be recorded as a debit to the deferred revenue account, representing a potential surcharge. If the result is a positive amount, 45% of that amount will be recorded as a credit to the deferred revenue account, representing a potential rebate.

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By  Kelly Norwood

Vice President, State & Federal Regulation