Attachment B

AVISTA CORPORATION dba Avista Utilities

SCHEDULE 151B - Continued

EXCESS ALLOWANCE FOR EXISTING SINGLE-FAMILY, RESIDENTIAL SCHEDULE 101 CUSTOMERS* — Existing Single-family, Residential Schedule 101 customers who convert to natural gas from another fuel source and who have an estimated cost of construction that is less than the Schedule 101 Customer allowance may elect to receive the unused portion of the allowance and apply those funds towards the purchase and installation of high efficiency space heating equipment and/or water heating equipment. For high efficiency space heating, a high efficiency natural gas furnace or boiler must have a 90% AFUE (Annual Fuel Utilization Efficiency) or greater. Efficiencies for space and water heating equipment are verified according to the contractor invoice or Air-Conditioning, Heating, and Refrigeration Institute (AHRI). www.ahridirectory.org.

The example below provides the calculation, for illustrative purposes:

Schedule 101 Allowance \$4,678
Less Illustrative Line Extension Cost \$3,200>
Excess Allowance \$1,478

Customers who have excess allowance must fill out an Excess Allowance Rebate Form which must be submitted, along with a copy of the paid receipt, within ninety (90) days of the purchase and installation of the customer's space and/or water heating equipment. Avista will validate the request and process the payment within eight weeks of the receipt of the Washington Line Extension Allowance Rebate form and receipt. The amount of the rebate shall not exceed the total purchase and installation costs of the Customer.**

*The Excess Allowance Rebate is not applicable for new construction.

** If a customer is also requesting rebates for electric to natural gas conversions as detailed in Tariff Schedule 90 ("Electric Rebate"), or high efficiency rebates as detailed in Tariff Schedule 190 ("Natural Gas Rebate"), the Excess Allowance Rebate will be applied after incorporating the effects of the Electric Rebate and Natural Gas Rebate. In no circumstance will a customer receive rebates in excess of the total purchase and installation costs of equipment.

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