

APPROVED
July 6, 1999

EFFECTIVE
July 9, 1999

Myrna J. Walters Secretary

I.P.U.C. No. 27

Original Sheet A

AVISTA CORPORATION
d/b/a Avista Utilities

NAMING
RATES, RULES AND REGULATIONS
GOVERNING NATURAL GAS
SERVICE
IN THE AREA SERVED BY THE COMPANY
IN
Bonner, Boundary, Kootenai, Latah, Nez Perce
and Shoshone Counties, Idaho

Issued June 2, 1999 Effective July 9, 1999

Issued by Avista Utilities
By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
 d/b/a Avista Utilities

INDEX PAGE - IDAHO

<u>Schedule No.</u>	<u>Title of Sheet</u>	<u>Sheet No.</u>
	Title Page	A
	Index.....	B
	Definition of Rate Area	C
101	General Service - Firm - Idaho.....	101
111	Large General Service - Firm - Idaho	111
112	Large General Service - Firm - Idaho	112
121	High Annual Load Factor Large General Service - Firm - Idaho	121
122	High Annual Load Factor Large General Service - Firm - Idaho	122
131	Interruptible Service - Idaho (Off Peak)	131
132	Interruptible Service - Idaho (Off Peak)	132
140	Incremental Pricing Surcharge Rate – Idaho.....	140
142	Incentive Gas Credit - Idaho	142
146	Transportation Service for Customer-Owned Gas - Idaho	146
149	Special Purchase Gas Cost Adjustment - Idaho.....	149
150	Purchase Gas Cost Adjustment - Idaho.....	150
151	Gas Extension Policy – Idaho (Residential Service)	151
152	Gas Extension Policy – Idaho (Commercial and Industrial)	152
153	Temporary Service – Idaho	153
154	Rural Gas Service Connections – Idaho (From facilities operating at pressure of 75 pounds gage or more).....	154
155	Gas Rate Adjustment - Idaho	155
158	Tax Adjustment Schedule - Idaho	158
163	Natural Gas Benchmark Mechanism	163
170	Idaho Rules and Regulations	170
182	Idaho Contingency Plan for Firm Service Gas Curtailment.....	182
190	Natural Gas Efficiency Programs	190
191	Energy Efficiency Rider Adjustment - Idaho	191

Issued January 8, 2001

Effective February 15, 2001

Issued by Avista Utilities
 By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
d/b/a Avista Utilities

IDAHO
DEFINITION OF RATE AREA

Rate Schedules in this tariff are available to Customers in the territory served by Company.

The territory served by Company includes the following incorporated towns and environs thereof:

- Bonnors Ferry
- Bovill
- Coeur d'Alene
- Dalton Gardens
- Deary
- Fernan Village
- Genesee
- Hayden
- Hayden Lake
- Kellogg
- Kootenai
- Lewiston
- Moscow
- Mullan
- Osburn
- Pinehurst
- Ponderay
- Post Falls
- Rathdrum
- Sandpoint
- Smelterville
- Troy
- Wallace
- Wardner

Issued June 2, 1999	Effective July 9, 1999
---------------------	------------------------

Issued by Avista Utilities
By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 101

GENERAL SERVICE - FIRM - IDAHO

AVAILABLE:

To Customers in the State of Idaho where Company has natural gas service available.

APPLICABLE:

To firm gas service for any purpose when all such service used on the premises is supplied at one point of delivery through a single meter.

MONTHLY RATE:

\$3.28 Basic charge
80.066¢ per therm

Minimum Charge: \$3.28

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Monthly Rate is subject to the provisions of Purchase Gas Cost Addition Schedule 150, Gas Rate Adjustment Schedule 155, Energy Efficiency Rider Adjustment Schedule 191 and Tax Adjustment Schedule 158.

Issued November 30, 2004

Effective December 2, 2004

Issued by Avista Utilities
By

Kelly O. Norwood, Vice-President, State & Federal Regulation



AVISTA CORPORATION
d/b/a Avista Utilities

**SCHEDULE 111
LARGE GENERAL SERVICE - FIRM - IDAHO**

AVAILABLE:

To Customers in the State of Idaho where Company has natural gas service available.

APPLICABLE:

To firm gas service for any purpose, subject to execution of a service agreement for a term of one year or longer. All such service used on the premises shall be supplied at one point of delivery through a single meter.

MONTHLY RATE:

First	200 therms	78.317¢ per therm
Next	800 therms	76.497¢ per therm
All over	1,000 therms	66.255¢ per therm

Minimum Charge: \$ 156.63

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Monthly Rate is subject to the provisions of Purchase Gas Cost Addition Schedule 150, Gas Rate Adjustment Schedule 155, Energy Efficiency Rider Adjustment 191 and Tax Adjustment Schedule 158.

For customers with annual usage greater than 250,000 therms, the prorated share of deferred gas costs will be determined for individual customers served under this Schedule who disconnect service or switch to a transportation sales schedule. Disconnect service would include but not be limited to customers who close their business or switch entirely to an alternative fuel. The deferred gas cost balance for each Customer will be based on the difference between the purchased gas costs collected through rates and the Company's actual purchase gas cost multiplied by the Customer's therm usage each month. The deferred gas cost balance for Customers who switch from this schedule will be transferred with the customer's account. The Customer shall have the option of 1) a lump-sum refund or surcharge to eliminate the deferred gas cost balance, or 2) an amortization rate

Issued November 30, 2004

Effective December 2, 2004

Issued by Avista Utilities
By

Kelly Norwood

, Vice-President, State & Federal Regulation



AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 111 - Continued
LARGE GENERAL SERVICE - FIRM - IDAHO

per term for a term equal to the deferral recovery period to reduce the deferred gas cost balance prospectively provided the Customer has not discontinued service. The Customer's share of deferred gas costs incurred since the last Purchase Gas Cost Adjustment is subject to a true-up for any modifications made by the Commission in the next Purchase Gas Cost Adjustment. If the amount billed is different than the Commission approved amount, Avista will bill or refund the Customer the difference between their share of the approved amount and the amount previously billed to the Customer.

Customers who temporarily close their account will be billed for any unpaid monthly minimum charges at the time the account is reopened. This provision will apply to a Customer who has closed and reopened an account at the same address within a twelve-month period.

Qualifying Customers served under this Schedule who desire to change to an interruptible or transportation service schedule must provide written notice to the Company at least ninety (90) days prior to the effective date of the schedule change.

Issued September 8, 2004 Effective September 9, 2004

Issued by Avista Utilities
By Kelly Norwood, Vice President, State & Federal Regulation



AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 112

LARGE GENERAL SERVICE - FIRM - IDAHO

AVAILABLE:

To Customers in the State of Idaho where Company has natural gas service available. Customers taking service under this Schedule beginning on or after March 1, 2002 must have been previously served under Schedule 146 – Transportation Service for Customer–Owned Gas.

APPLICABLE:

To firm gas service for any purpose, subject to execution of a service agreement for a term of one year or longer. All such service used on the premises shall be supplied at one point of delivery through a single meter.

MONTHLY RATE:

First	200 therms	78.317¢ per therm
Next	800 therms	76.497¢ per therm
All over	1,000 therms	66.255¢ per therm

Minimum Charge: \$ 156.63

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Monthly Rate is subject to the provisions of Purchase Gas Cost Addition Schedule 150, Gas Rate Adjustment Schedule 155, Energy Efficiency Rider Adjustment Schedule 191 and Tax Adjustment Schedule 158.

Customers taking service under this schedule are not eligible for certain Schedule 155 gas rate adjustments, as specified under that schedule. These customers receive their appropriate share of those amounts via a lump sum bill credit and/or charge.

For customers with annual usage greater than 250,000 therms, the prorated share of deferred gas costs will be determined for individual customers served

Issued November 30, 2004

Effective December 2, 2004

Issued by Avista Utilities

By

Kelly O. Norwood

, Vice-President, State & Federal Regulation



AVISTA CORPORATION
 d/b/a Avista Utilities

SCHEDULE 121

HIGH ANNUAL LOAD FACTOR LARGE GENERAL SERVICE - FIRM - IDAHO

AVAILABLE:

To Customers in the State of Idaho where Company has natural gas service available and whose requirements for firm gas service exceed 60,000 therms per year.

APPLICABLE:

To firm gas service for any purpose, subject to execution of a service agreement for a term of one year or longer. All such service used on the premises shall be supplied at one point of delivery and metering.

MONTHLY RATE:

First	500 therms	77.225¢ per therm
Next	500 therms	76.497¢ per therm
Next	9,000 therms	66.255¢ per therm
All over	10,000 therms	64.377¢ per therm

Minimum Charge: \$386.13, unless a higher minimum is required under contract to cover special conditions.

ANNUAL MINIMUM USE:

The annual minimum use shall be the greater of: (a) 60,000 therms, or (b) seven times the maximum therm usage for any normal billing period (27-35 days) during the preceding November through March (adjusted to a 30-day billing period). If a deficiency results from subtracting this annual minimum use from the Customer's total use for the preceding November 1 through October 31 period ("annual deficiency"), the Customer will have the choice of: (1) remaining on this Schedule and paying an amount equal to the annual deficiency multiplied by the then effective tail-block rate under this Schedule, or (2) transferring their account to Large General Service Schedule 111 and paying the difference between their actual bill for the period and their bill for the period had they taken service under Schedule 111.

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

Issued November 30, 2004

Effective December 2, 2004

Issued by Avista Utilities
 By

Kelly O. Norwood, Vice-President, State & Federal Regulation



AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 121 - Continued
HIGH ANNUAL LOAD FACTOR LARGE GENERAL SERVICE - FIRM - IDAHO

The above Monthly Rate is subject to the provisions of Purchase Gas Cost Addition Schedule 150, Gas Rate Adjustment Schedule 155, energy Efficiency Rider Adjustment Schedule 191 and Tax Adjustment Schedule 158.

For customers with annual usage greater than 250,000 therms, the prorated share of deferred gas costs will be determined for individual customers served under this Schedule who disconnect service or switch to a transportation sales schedule. Disconnect service would include but not be limited to customers who close their business or switch entirely to an alternative fuel. The deferred gas cost balance for each Customer will be based on the difference between the purchased gas costs collected through rates and the Company's actual purchase gas cost multiplied by the Customer's therm usage each month. The deferred gas cost balance for Customers who switch from this schedule will be transferred with the customer's account. The Customer shall have the option of 1) a lump-sum refund or surcharge to eliminate the deferred gas cost balance, or 2) an amortization rate per therm for a term equal to the deferral recovery period to reduce the deferred gas cost balance prospectively provided the Customer has not discontinued service. The Customer's share of deferred gas costs incurred since the last Purchase Gas Cost Adjustment is subject to a true-up for any modifications made by the Commission in the next Purchase Gas Cost Adjustment. If the amount billed is different than the Commission approved amount, Avista will bill or refund the Customer the difference between their share of the approved amount and the amount previously billed to the Customer.

Customers who temporarily close their account will be billed for any unpaid monthly minimum charges at the time the account is reopened. This provision will apply to a Customer who has closed and reopened an account at the same address within a twelve-month period.

Qualifying Customers served under this Schedule who desire to change to an interruptible or transportation service schedule must provide written notice to the Company at least ninety (90) days prior to the effective date of the schedule change.

Issued September 8, 2004

Effective September 9, 2004

Issued by Avista Utilities
By

Kelly O. Norwood, Vice President, State & Federal Regulation



AVISTA CORPORATION
d/b/a Avista Utilities

Jean D. Jewell Secretary

SCHEDULE 122

HIGH ANNUAL LOAD FACTOR LARGE GENERAL SERVICE - FIRM - IDAHO

AVAILABLE:

To Customers in the State of Idaho where Company has natural gas service available and whose requirements for firm gas service exceed 60,000 therms per year. Customers taking service under this Schedule beginning on or after March 1, 2002 must have been previously served under Schedule 146 – Transportation Service for Customer–Owned Gas.

APPLICABLE:

To firm gas service for any purpose, subject to execution of a service agreement for a term of one year or longer. All such service used on the premises shall be supplied at one point of delivery and metering.

MONTHLY RATE:

First	500 therms	77.225¢ per therm
Next	500 therms	76.497¢ per therm
Next	9,000 therms	66.255¢ per therm
All over	10,000 therms	64.377¢ per therm

Minimum Charge: \$386.13, unless a higher minimum is required under contract to cover special conditions.

ANNUAL MINIMUM:

The annual minimum use shall be the greater of: (a) 60,000 therms, or (b) seven times the maximum therm usage for any normal billing period (27-35 days) during the preceding November through March (adjusted to a 30-day billing period). If a deficiency results from subtracting this annual minimum use from the Customer's total use for the preceding November 1 through October 31 period ("annual deficiency"), the Customer will have the choice of: (1) remaining on this Schedule and paying an amount equal to the annual deficiency multiplied by the then effective tail-block rate under this Schedule, or (2) transferring their account to Large General Service Schedule 112 and paying the difference between their actual bill for the period and their bill for the period had they taken service under Schedule 112.

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

Issued November 30, 2004

Effective December 2, 2004

Issued by Avista Utilities
By

Kelly O. Norwood, Vice President, State & Federal Regulation

Kelly Norwood

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 122 - Continued
HIGH ANNUAL LOAD FACTOR LARGE GENERAL SERVICE - FIRM - IDAHO

For customers with annual usage greater than 250,000 therms, the prorated share of deferred gas costs will be determined for individual customers served under this Schedule who disconnect service or switch to a transportation sales schedule. Disconnect service would include but not be limited to customers who close their business or switch entirely to an alternative fuel. The deferred gas cost balance for each Customer will be based on the difference between the purchased gas costs collected through rates and the Company's actual purchase gas cost multiplied by the Customer's therm usage each month. The deferred gas cost balance for Customers who switch from this schedule will be transferred with the customer's account. The Customer shall have the option of 1) a lump-sum refund or surcharge to eliminate the deferred gas cost balance, or 2) an amortization rate per therm for a term equal to the deferral recovery period to reduce the deferred gas cost balance prospectively provided the Customer has not discontinued service. The Customer's share of deferred gas costs incurred since the last Purchase Gas Cost Adjustment is subject to a true-up for any modifications made by the Commission in the next Purchase Gas Cost Adjustment. If the amount billed is different than the Commission approved amount, Avista will bill or refund the Customer the difference between their share of the approved amount and the amount previously billed to the Customer.

The above Monthly Rate is subject to the provisions of Purchase Gas Cost Addition Schedule 150, Gas Rate Adjustment Schedule 155, Energy Efficiency Rider Adjustment Schedule 191 and Tax Adjustment Schedule 158.

Customers taking service under this schedule are not eligible for certain Schedule 155 gas rate adjustments, as specified under that schedule. These customers receive their appropriate share of those amounts via a lump sum bill credit and/or charge.

Customers who temporarily close their account will be billed for any unpaid monthly minimum charges at the time the account is reopened. This provision will apply to a Customer who has closed and reopened an account at the same address within a twelve-month period.

Qualifying Customers served under this Schedule who desire to change to an interruptible or transportation service schedule must provide written notice to the Company at least ninety (90) days prior to the effective date of the schedule change.

Issued September 8, 2004

Effective September 9, 2004

Issued by Avista Utilities
By

Kelly O. Norwood, Vice President, State & Federal Regulation



AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 131

INTERRUPTIBLE SERVICE - IDAHO

AVAILABLE:

To Customers in the State of Idaho whose requirements exceed 250,000 therms of gas per year and who comply with the Special Terms and Conditions set forth below, provided: (1) A volume of off-peak interruptible gas for the service requested is available to the Company and, (2) The Company's existing distribution system has capacity, in excess of its existing requirements for firm gas service, adequate for the service requested by Customer.

APPLICABLE:

To interruptible gas service for any purpose subject to provisions of a service agreement for a term of one year or longer. All such service used on the premises shall be supplied at one point of delivery and metering.

MONTHLY RATE:

56.602¢ per therm

ANNUAL MINIMUM:

Each Customer shall be subject to an Annual Minimum Deficiency Charge if their gas usage during the prior year did not equal or exceed 250,000 therms. Such annual Minimum Deficiency Charge shall be determined by subtracting the Customer's actual usage for the twelve-month period ending each August from 250,000 therms multiplied by 11.613¢ per therm.

SPECIAL TERMS AND CONDITIONS:

1. Service under this schedule shall be subject to curtailment or interruption at such times and in such amounts as, in Company's judgment, curtailment or interruption is necessary. The Company will not be liable for damages occasioned by curtailment or interruption of service supplied under this schedule.

2. Gas taken by Customer under this rate by reason of failure to comply with a curtailment order shall be considered as unauthorized overrun volume. In addition to the rate herein, Customer shall pay the following penalty for such overrun: 50¢ per therm in excess of 103%, and \$1.00 per therm in excess of 105% of Customer's pipeline day allocation, or \$1.00 per therm for all unauthorized gas taken during a pipeline day having zero allocation. Payment of an overrun penalty shall not under any circumstances be considered as granting Customer the

Issued November 30, 2004

Effective December 2, 2004

Issued by Avista Utilities
By

Kelly O. Norwood, Vice President, State & Federal Regulation

Kelly Norwood

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 131 - continued

right to take unauthorized overrun gas or exclude any other remedies which may be available to Company.

3. (a) The service agreement shall expressly provide that Customer, at his expense, shall provide and maintain standby facilities of sufficient capacity and a reserve of substitute fuel in sufficient amount to enable Customer to continue operations with a substitute fuel in the event of partial curtailment or total interruption of the gas supply.

(b) The Company may, however, make service available under this schedule to a Customer who elects not to provide such standby facilities, if the regulatory body having jurisdiction approves the lack of standby facilities. In such situation the service agreement shall expressly provide that if, in the event of partial curtailment or total interruption of gas supply, Customer curtails or suspends his operations he agrees and shall acknowledge that such action results from his election not to install and maintain such standby facilities and fuel.

4. Gas service supplied under this schedule shall not be interchangeable with any other gas service available from Company.

5. Upon request of Company, Customer shall read Company's meter at the beginning of each day and report said reading to Company daily; further, Customer shall from time to time submit estimates of its daily, monthly and annual volumes of gas required hereunder, including peak day requirements, together with such other operating data as Company may require in order to schedule its operations and to meet its system requirements.

6. Service under this schedule is subject to the Rules and Regulations contained in this tariff.

7. The above Monthly Rate is subject to the provisions of Purchase Gas Cost Adjustment Schedule 150, Gas Rate Adjustment Schedule 155, Energy Efficiency Rider Adjustment Schedule 191 and Tax Adjustment Schedule 158.

8. For customers with annual usage greater than 250,000 therms, the prorated share of deferred gas costs will be determined for individual customers served under this Schedule who disconnect service or

Issued September 8, 2004

Effective September 9, 2004

Issued by Avista Utilities
By

Kelly O. Norwood, Vice President, State & Federal Regulation



AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 131 - Continued

switch to a transportation sales schedule. Disconnect service would include but not be limited to customers who close their business or switch entirely to an alternative fuel. The deferred gas cost balance for each Customer will be based on the difference between the purchased gas costs collected through rates and the Company's actual purchase gas cost multiplied by the Customer's therm usage each month. The deferred gas cost balance for Customers who switch from this schedule will be transferred with the customer's account. The Customer shall have the option of 1) a lump-sum refund or surcharge to eliminate the deferred gas cost balance, or 2) an amortization rate per therm for a term equal to the deferral recovery period to reduce the deferred gas cost balance prospectively provided the Customer has not discontinued service. The Customer's share of deferred gas costs incurred since the last Purchase Gas Cost Adjustment is subject to a true-up for any modifications made by the Commission in the next Purchase Gas Cost Adjustment. If the amount billed is different than the Commission approved amount, Avista will bill or refund the Customer the difference between their share of the approved amount and the amount previously billed to the Customer.

9. Customers served under this Schedule who desire to change to a firm sales service or transportation service schedule must provide written notice to the Company at least ninety (90) days prior to the effective date of the schedule change. The Company reserves the right to refuse a Customer request to change to a firm sales or firm transportation service schedule based on firm transportation capacity or gas supply constraints.

Issued September 8, 2004

Effective September 9, 2004

Issued by Avista Utilities
By

Kelly O. Norwood, Vice President, State & Federal Regulation



AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 132

INTERRUPTIBLE SERVICE - IDAHO

AVAILABLE:

To Customers in the State of Idaho whose requirements exceed 250,000 therms of gas per year and who comply with the Special Terms and Conditions set forth below, provided: (1) A volume of off-peak interruptible gas for the service requested is available to the Company and, (2) The Company's existing distribution system has capacity, in excess of its existing requirements for firm gas service, adequate for the service requested by Customer. Customers taking service under this Schedule beginning on or after March 1, 2002 must have been previously served under Schedule 146 – Transportation Service for Customer-Owned Gas.

APPLICABLE:

To interruptible gas service for any purpose subject to provisions of a service agreement for a term of one year or longer. All such service used on the premises shall be supplied at one point of delivery and metering.

MONTHLY RATE:

56.602¢ per therm

ANNUAL MINIMUM:

Each Customer shall be subject to an Annual Minimum Deficiency Charge if their gas usage during the prior year did not equal or exceed 250,000 therms. Such annual Minimum Deficiency Charge shall be determined by subtracting the Customer's actual usage for the twelve-month period ending each August from 250,000 therms multiplied by 11.613¢ per therm.

SPECIAL TERMS AND CONDITIONS:

1. Service under this schedule shall be subject to curtailment or interruption at such times and in such amounts as, in Company's judgment, curtailment or interruption is necessary. The Company will not be liable for damages occasioned by curtailment or interruption of service supplied under this schedule.

2. Gas taken by Customer under this rate by reason of failure to comply with a curtailment order shall be considered as unauthorized overrun volume. In addition to the rate herein, Customer shall pay the following penalty for such overrun: 50¢ per therm in excess of 103%, and \$1.00 per therm in excess of 105% of Customer's pipeline day allocation, or \$1.00 per therm for all unauthorized gas taken during a pipeline day having zero allocation. Payment of an overrun penalty shall not under any circumstances be considered as granting Customer the right to take

Issued November 30, 2004

Effective December 2, 2004

Issued by Avista Utilities

By

Kelly O. Norwood

, Vice President, State & Federal Regulation



AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 132 - continued

unauthorized overrun gas or exclude any other remedies which may be available to Company.

3. (a) The service agreement shall expressly provide that Customer, at his expense, shall provide and maintain standby facilities of sufficient capacity and a reserve of substitute fuel in sufficient amount to enable Customer to continue operations with a substitute fuel in the event of partial curtailment or total interruption of the gas supply.

(b) The Company may, however, make service available under this schedule to a Customer who elects not to provide such standby facilities, if the regulatory body having jurisdiction approves the lack of standby facilities. In such situation the service agreement shall expressly provide that if, in the event of partial curtailment or total interruption of gas supply, Customer curtails or suspends his operations he agrees and shall acknowledge that such action results from his election not to install and maintain such standby facilities and fuel.

4. Gas service supplied under this schedule shall not be interchangeable with any other gas service available from Company.

5. Upon request of Company, Customer shall read Company's meter at the beginning of each day and report said reading to Company daily; further, Customer shall from time to time submit estimates of its daily, monthly and annual volumes of gas required hereunder, including peak day requirements, together with such other operating data as Company may require in order to schedule its operations and to meet its system requirements.

6. Service under this schedule is subject to the Rules and Regulations contained in this tariff.

7. The above Monthly Rate is subject to the provisions of Purchase Gas Cost Adjustment Schedule 150, Gas Rate Adjustment Schedule 155, Energy Efficiency Rider Adjustment Schedule 191 and Tax Adjustment Schedule 158.

8. Customers taking service under this schedule are not eligible for certain Schedule 155 gas rate adjustments, as specified under that schedule. These customers receive their appropriate share of those amounts via a lump sum bill credit and/or charge.

Issued September 8, 2004

Effective September 9, 2004

Issued by Avista Utilities
By

Kelly O. Norwood, Vice President, State & Federal Regulation

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 132 – continued

9. For customers with annual usage greater than 250,000 therms, the prorated share of deferred gas costs will be determined for individual customers served under this Schedule who disconnect service or switch to a transportation sales schedule. Disconnect service would include but not be limited to customers who close their business or switch entirely to an alternative fuel. The deferred gas cost balance for each Customer will be based on the difference between the purchased gas costs collected through rates and the Company's actual purchase gas cost multiplied by the Customer's therm usage each month. The deferred gas cost balance for Customers who switch from this schedule will be transferred with the customer's account. The Customer shall have the option of 1) a lump-sum refund or surcharge to eliminate the deferred gas cost balance, or 2) an amortization rate per therm for a term equal to the deferral recovery period to reduce the deferred gas cost balance prospectively provided the Customer has not discontinued service. The Customer's share of deferred gas costs incurred since the last Purchase Gas Cost Adjustment is subject to a true-up for any modifications made by the Commission in the next Purchase Gas Cost Adjustment. If the amount billed is different than the Commission approved amount, Avista will bill or refund the Customer the difference between their share of the approved amount and the amount previously billed to the Customer.

10. Customers served under this Schedule who desire to change to a firm sales service or transportation service schedule must provide written notice to the Company at least ninety (90) days prior to the effective date of the schedule change. The Company reserves the right to refuse a Customer request to change to a firm sales or firm transportation service schedule based on firm transportation capacity or gas supply constraints.

Issued September 8, 2004

Effective September 9, 2004

Issued by Avista Utilities
By

Kelly O. Norwood, Vice President, State & Federal Regulation



AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 140
INCREMENTAL PRICING SURCHARGE RATE - IDAHO

APPLICABLE:

To all customers deemed to be non-exempt in whole or in part from the incremental pricing surcharge provisions of Title II of the Natural Gas Policy Act of 1978 (Public Law 95-621), Part 282, Incremental Pricing.

RATE:

A surcharge and/or surcharge credit, when applicable, calculated in the following manner:

1. The Alternate Fuel Price Ceilings (AFPC) for each month shall be that price determined for that month by the Energy Information Administration, expressed in Dollars per Million BTU and published in the Federal Register.

2. The Average Unit Price (AUP) for each month shall be that price determined by dividing the total customer cost of gas as calculated by application of the currently effective rate schedule(s) and any applicable tax additions as set forth in Schedule No. 158 by the volume of gas (VOL) sold to the customer and expressed in Dollars per Million BTU.

3. The AFPC shall be compared each month with the AUP, and

- A. If the AUP is equal to or greater than AFPC, the customers' Maximum Surcharge Absorption Capability (MSAC) is zero and no surcharge shall be applied.
- B. If the AUP is less than AFPC, the Maximum Surcharge Absorption Capability shall be calculated as follows:

$$\text{MSAC} = \frac{(\text{AFPC} - \text{AUP}) \times \text{VOL}}{1 + \text{MA}}$$

Where AFPC and AUP are expressed in \$/MMBTU, VOL is expressed in MMBTU. MA is the Municipal Addition rate, if any, taken from Rate Schedule 158, expressed as a decimal. MSAC is expressed in dollars.

4. Should the actual incremental surcharge for any month imposed upon the Company by its pipeline supplier plus any tax adjustments be less than the aggregate MSAC surcharges imposed upon the non-exempt customers by the Company, a credit surcharge will be applied to the next rendered bill equal to the pro rate share of that difference.

Issued June 2, 1999

Effective July 9, 1999

Issued by Avista Utilities
By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 140 - Continued

SPECIAL TERMS AND CONDITIONS:

The above Surcharge Amount is subject to the provisions of Tax Adjustment Schedule 158.

Charges under this schedule are mandatory to non-exempt buyers and are in addition to the charges as set forth under any other rate schedule.

Issued June 2, 1999 Effective July 9, 1999

Issued by Avista Utilities
By , Manager, Rates & Tariff Administration

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 142

INCENTIVE GAS CREDIT - IDAHO

APPLICABLE:

To Customers in the State of Idaho receiving natural gas service from the Company pursuant to filed tariffs who satisfy the terms and conditions set forth by the Company's supplier of natural gas, Northwest Pipeline Corporation (Northwest), thereby enabling the Company to purchase incentive-priced natural gas from Northwest.

PURPOSE:

To pass through to qualified Customers a reduction in the Company's cost of purchased gas resulting from purchases of incentive-priced natural gas from Northwest.

RATE:

A credit of 2.216¢ per therm to be applied to qualifying Customers' proportional shares of incentive-priced natural gas purchased by the Company from Northwest.

SPECIAL TERMS AND CONDITIONS:

The monthly proportional shares of incentive-priced natural gas for qualified Customers shall be determined by applying the ratio of each Customer's qualifying purchases to the total of all Customers' qualifying purchases times the total volume of incentive-priced natural gas purchased by the Company during the month.

The incentive gas credit shall be applied to the next regularly scheduled Customer billings following receipt by the Company of Northwest's invoice for purchased gas and billing information necessary to compute proportional shares of incentive-priced natural gas.

The above rate is subject to the provisions of Tax Adjustment Schedule 158.

Issued June 2, 1999

Effective July 9, 1999

Issued by Avista Utilities
By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 146

TRANSPORTATION SERVICE FOR CUSTOMER-OWNED GAS - IDAHO

AVAILABLE:

To Commercial and Industrial Customers in the State of Idaho whose requirements exceed 250,000 therms of gas per year provided that the Company's existing distribution system has capacity adequate for the service requested by Customer.

APPLICABLE:

To transportation service for a Customer-owned supply of natural gas from the Company's point of interconnection with its Pipeline Transporter to the Company's point of interconnection with the Customer. Service shall be supplied at one point of delivery and metering for use by a single customer.

MONTHLY RATE:

\$200.00 Customer Charge, plus
10.976¢ per therm

ANNUAL MINIMUM:

\$29,840, unless a higher minimum is required under contract to cover special conditions.

SPECIAL TERMS AND CONDITIONS:

1. Service hereunder shall be provided subject to execution of a contract between the Customer and the Company for a term of not less than one year. The contract shall also specify the maximum daily volume of gas to be transported.
2. Billing arrangements with gas suppliers and transportation by others are to be the responsibility of the Customer.
3. The Customer shall be responsible for any end-use taxes levied on Customer-owned gas transported by the Company.
4. Customers served under this schedule are required to pay for the installation of telemetering equipment and any other new facilities or equipment required to transport Customer-owned gas or accurately meter such gas under this schedule. Such facilities and equipment shall meet all Company specifications and shall be owned and maintained by the Company.

Issued November 30, 2004

Effective December 2, 2004

Issued by Avista Utilities
By

Kelly O. Norwood

, Vice President, State & Federal Regulation

Kelly Norwood

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 146 - continued

TRANSPORTATION SERVICE FOR CUSTOMER-OWNED GAS - IDAHO

5. The Company may entitle or interrupt the transportation of Customer-Owned Gas on its system whenever the Company, in its sole judgement, determines that it does not have adequate pipeline or distribution system capacity to meet all firm service requirements. Such entitlement or interruption shall be made in accordance with the Company's "Contingency Plan for Firm Service Gas Curtailment", as contained in its general service tariff. Any volumes of Customer-Owned Gas unable to be delivered due to operational constraints on the Company shall be held as an imbalance and delivered to the Customer as soon as operationally practicable. The Company will not be liable for damages occasioned by the entitlement or interruption of service supplied under this schedule.

6. Gas taken by Customer under this rate by reason of failure to comply with an overrun entitlement order shall be considered as unauthorized overrun volume. In addition to the rate herein, Customer shall pay the following penalty for such overrun: \$0.50 per therm in excess of 103%, and \$1.00 per therm in excess 105% of Customer's pipeline day allocation, or \$1.00 per therm for all unauthorized gas taken during a pipeline day having zero allocation. Payment of an overrun penalty shall not under any circumstances be considered as granting Customer the right to take unauthorized overrun gas or exclude any other remedies which may be available to Company.

7. Gas not taken by Customer under this tariff by reason of failure to comply with an underrun entitlement order shall be considered as unauthorized underrun volume. Customer shall pay the following penalty for such underrun: a) for that part of the unauthorized underrun volume which is at least 5% under the Customer's entitlement for such day, but not more than 10% of the Customer's entitlement for such day, an amount equal to \$0.50 per therm, b) for that part of the unauthorized underrun volume which is greater than 10% under the Customer's entitlement for such day, an amount equal to \$1.00 per therm. In addition, the Company may designate that the volume of underrun gas be required to be taken off the system within the following seventy-two (72) hours. For that part of the unauthorized underrun volume not taken off the system within the seventy-two hour period, the Customer will be assessed a penalty of \$1.00 per therm.

Issued September 8, 2004

Effective September 9, 2004

Issued by Avista Utilities
By

Kelly O. Norwood, Vice President, State & Federal Regulation



AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 146 - continued

TRANSPORTATION SERVICE FOR CUSTOMER-OWNED GAS - IDAHO

8. The Customer, with assistance from the Company when necessary, will schedule its supply such that at the end of the Customer's billing cycle, the Customer's usage approximately equals the amount of gas supplied to the Company by the Customer's supplier during the billing cycle.

9. Gas delivered under this schedule shall not be resold by the Customer contracting for transportation service.

10. The quality of Customer-owned natural gas shall meet the requirements as set forth in the Company's Pipeline Transporters' FERC tariff.

11. Customers served under this schedule who desire to switch from this Schedule to a sales service schedule, or from a sales service schedule to this Schedule, must provide 90 days' prior written notice to the Company. The Company reserves the right to refuse or postpone a Customer request to switch between transportation service and sales service based on firm pipeline capacity or gas supply constraints.

12. Service under this schedule is subject to the Rules and Regulations contained in this tariff.

13. The above Rate is subject to the provisions of Purchase Gas Cost Adjustment Schedule 150, Gas Rate Adjustment Schedule 155, Tax Adjustment Schedule 158, and DSM Rider Adjustment Schedule 191.

14. Deferred gas costs will be determined for individual customers served under this Schedule, as well as for sales Customers who request to switch from a sales service Schedule to this Schedule. The deferred gas cost balance for each Customer will be based on the difference between the purchased gas costs collected through rates and the Company's actual purchased gas cost multiplied by the Customer's therm usage each month. The deferred gas cost balance for Customers who have switched from a sales service schedule to this Scheduled will be transferred with the Customer's account. The Customer shall have the option of 1) a lump-sum refund or surcharge to eliminate the deferred gas cost balance, or 2) an amortization rate per therm to reduce the deferred gas cost balance.

15. Customers who elect to switch from service under this Schedule to a sales service schedule will be served under Schedule 112, 122, or 132, as applicable.

Issued September 8, 2004 Effective September 9, 2004

Issued by Avista Utilities
By Kelly O. Norwood, Vice President, State & Federal Regulation



AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 149

SPECIAL PURCHASE GAS COST ADJUSTMENT - IDAHO

APPLICABLE:

To Customers taking service under Schedule 131, Interruptible Service.

PURPOSE:

To pass through adjustments in purchased gas costs resulting from adjustments in the rates of the Company's supplier, Northwest Pipeline Corporation, pursuant to a tariff approved by the Federal Energy Regulatory Commission authorizing pipeline commodity rate changes on one day's notice. The commodity charge for Interruptible Service Schedule 131 shall be adjusted by the rate shown in column (e) below.

RATE:

Per Therm Pipeline Commodity Rate Adjustments

<u>Maximum Commodity Rate</u> (a)	<u>Current Commodity Adjustment</u> (b)	<u>Cumulative Commodity Adjustment</u> (c)	<u>Currently Effective Commodity Rate</u> (d)	<u>Current Adjustment to Schedule 131, Interruptible Service</u> (e)
21.385¢	0.000¢	0.000¢	21.385¢	0.000¢

SPECIAL TERMS AND CONDITIONS:

The above rate is subject to the provisions of Tax Adjustment Schedule 158.

Issued June 2, 1999 Effective July 9, 1999

OCT 31 '07

NOV 1 - '07

Per. o. n. 30458¹⁵⁰

James M. Farrell SECRETARY

AVISTA CORPORATION
 d/b/a Avista Utilities

**SCHEDULE 150
 PURCHASE GAS COST ADJUSTMENT - IDAHO**

APPLICABLE:

To Customers in the State of Idaho where Company has natural gas service available.

PURPOSE:

To pass through changes in costs resulting from rate adjustments imposed by the Company's suppliers, to become effective as noted below.

RATE:

- (a) The rates of firm gas Schedules 101, 111, 112, 121 and 122 are to be increased by 30.822¢ per therm in all blocks of these rate schedules.
- (b) The rates of interruptible Schedules 131 and 132 are to be increased by 30.555¢ per therm.
- (c) The rate for transportation under Schedule 146 is to be decreased by 00.000¢ per therm.

WEIGHTED AVERAGE GAS COST:

The above rate changes are based on the following weighted average cost of gas per therm as of the effective date shown below:

	Demand	Commodity	Total
Schedules 101	8.590¢	75.544¢	84.134¢
Schedules 111 and 112	8.590¢	75.544¢	84.134¢
Schedules 121 and 122	8.590¢	75.544¢	84.134¢
Schedules 131 and 132	.000¢	75.544¢	75.544¢

BALANCING ACCOUNT:

The Company will maintain a Purchase Gas Adjustment (PGA) Balancing Account whereby monthly entries into this Balancing Account will be made to reflect differences between the actual purchased gas costs collected from customers and the actual purchased gas costs incurred by the Company. Those differences are then collected from or refunded to customers under Schedule 155 – Gas Rate Adjustment.

Additional debits or credits for Pipeline refunds or charges, Pipeline capacity release revenues and miscellaneous revenues or expenses directly related to the Company's cost of purchasing gas to meet customer requirements will be recorded in the Balancing Account.

Issued September 14, 2007

Effective November 1, 2007

Issued by Avista Utilities

By *Kelly O. Norwood* Kelly O. Norwood - Vice-President, State & Federal Regulation

Approved
Nov. 3, 2006

Effective
Nov. 1, 2006

Per O.N. 30168 150

Jean D. Jewell Secretary

I.P.U.C. No.27

Original Sheet 150A

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 150 - Continued

Deferred gas costs will be determined for individual customers served under Schedules 112, 122, 132 and 146, as well as for customers that switch to or from any of these service schedules to another schedule. The deferred gas cost balance for these customers will be based on monthly entries in the Balancing Account as described above. The deferred gas cost balance for each customer will be eliminated by either, 1) a lump-sum refund or surcharge, as applicable, or 2) an amortization rate per therm to reduce the balance prospectively.

SPECIAL TERMS AND CONDITIONS:

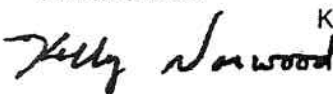
The rates named herein are subject to increases as set forth in Schedule 158.

Issued September 28, 2006

Effective November 1, 2006

Issued by Avista Utilities

By



Kelly Norwood, Vice President State & Federal Regulation

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 151

GAS EXTENSION POLICY - IDAHO
(Residential Service)

AVAILABLE:

For service piping or main extensions to the Company's distribution facilities where there is available, or will be made available, to the Company for resale a volume of gas adequate for the service requested, elevation and construction conditions permit and one or more bona fide, prospective residential customers make application for an extension thereof for permanent continuing uses.

APPLICABLE:

To service piping or main extensions installed, owned, operated and maintained by the Company.

DEFINITIONS:

"Extension" shall be the distribution main, pressure regulating devices, service piping and appurtenances required to connect existing facilities of the Company, having capacity adequate to supply the gas service requested, to the "meter location."

"Meter Location" shall be the point at which gas shall be delivered to and received by the applicant, shall be out-of-doors, and shall be at a point designated by the Company subject to the applicant's approval, provided that the length of service piping shall not exceed, by more than ten feet, the shortest distance between the Company's distribution main and the building to be served.

"Extension Cost" shall be the Company's estimate of the cost of furnishing and installing an extension assuming the existing distribution main is located in the center of the street or alley.

"Annual Revenue" shall be the Company's estimate of the annual payments under the applicable rate for the gas service requested.

A "year" shall begin with the first meter reading date after service is available and shall end twelve months thereafter.

ACCESS TO PREMISES:

The applicant shall grant to the Company the right to remove (and replace) or otherwise disturb, lawns, shrubs or other property on the applicant's premises as reasonably necessary for the purpose of installing an extension hereunder.

Issued June 2, 1999 Effective July 9, 1999

AVISTA CORPORATION
 d/b/a Avista Utilities

SCHEDULE 151 - Continued

EXTENSION RULES:

1. The Company will furnish and install, at its expense, an extension if the annual revenue therefrom will be not less than one-third the extension cost.

2. The Company will furnish and install, at its expense, an extension if the annual revenue therefrom will be more than one-sixth but less than one-third the extension cost provided the applicant agrees to pay, for gas service for a period of five years, an annual amount equal to not less than one-third the extension cost.

3. The Company will not be required to construct extensions where the annual revenue will be less than one-sixth the extension cost.

4. Facilities provided by the Company in accordance with Rule 2 above will be deemed an extension (hereafter called "existing extension") during the first five years that service is available therefrom. Applicants for service involving an addition to an "existing extension" during such five years will be considered as applicants for a new extension except that the annual minimum payments of such applicants for the remainder of the five year term of the existing extension shall not be less than the minimum payments required considering the new extension and the existing extension as a "combined extension." In the event the annual minimum payments required for the combined extension are less than those required for the existing extension, annual minimum payments of customers on the existing extension will be reduced to such lesser payments for the remainder of the original five-year term.

5. The Company may require applicants to advance to the Company a sum equal to 12 minimum monthly payments under the applicable schedule or agreement. Such advance, to be paid before the Company is required to initiate construction, shall be applied as a credit to the customer's gas account for the 12 months beginning with the first meter reading after gas service is made available.

Issued June 2, 1999

Effective July 9, 1999

Issued by Avista Utilities
 By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
 d/b/a Avista Utilities

SCHEDULE 152

GAS EXTENSION POLICY - IDAHO
 (Commercial and Industrial)

AVAILABLE:

For service piping or main extensions to the Company's distribution facilities where there is available, or will be made available, to the Company for resale a volume of gas adequate for the service requested, elevation and construction conditions permit and one or more bona fide, prospective commercial and/or industrial customers make application for an extension thereof for permanent continuing uses.

APPLICABLE:

To service piping or main extensions installed, owned, operated and maintained by the Company.

DEFINITIONS:

"Extension" shall be the distribution main, pressure regulating devices, service piping and appurtenances required to connect existing facilities of the Company, having capacity adequate to supply the gas service requested, to the "meter location."

"Meter Location" shall be the point at which gas shall be delivered to and received by the applicant, and shall be at a location designated by the Company.

"Extension Cost" shall be the Company's estimate of the cost of furnishing and installing an extension assuming the existing distribution main is located in the center of the street or alley.

"Annual Revenue" shall be the Company's estimate of the annual payments under the applicable rate for the gas service requested.

A "year" shall begin with the first meter reading date after service is available and shall end 12 months thereafter.

ACCESS TO PREMISES:

The applicant shall grant to the Company the right to remove (and replace) or otherwise disturb property on the applicant's premises as reasonably necessary for the purpose of installing an extension hereunder.

Issued June 2, 1999

Effective July 9, 1999

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 152 - Continued

EXTENSION RULE:

The Company will furnish and install, at its expense, an extension if the annual revenue therefrom will be not less than one-third the extension cost, provided the prospective permanence of the applicant, characteristics of gas load, and other factors are acceptable to the Company.

The Company may require an advance construction payment, an advance payment of bills for gas service, and/or the execution of a contract providing for the conditions of service and the payment by the applicant of a prescribed minimum annual amount for said service.

Issued June 2, 1999 Effective July 9, 1999

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 153

TEMPORARY SERVICE - IDAHO

AVAILABLE:

In all territory where the Company has natural gas service available.

APPLICABLE:

The Company will, subject to the availability of gas supply and facilities, furnish and install (and subsequently remove) facilities required to supply gas service for use for a temporary period. The Customer will pay in advance the estimated cost less net salvage of all facilities installed by the Company to supply temporary service.

MONTHLY RATE:

Service will be supplied at the Monthly Rate applicable to the class of service, provided that if the total estimated cost of facilities installed by the Company minus the advance by the customer exceeds \$100.00, a rental charge of one per cent of such excess cost of facilities will be added to the monthly bill.

RULES AND REGULATIONS:

Service under this schedule is subject to Rules and Regulations contained in this tariff.

Issued June 2, 1999 Effective July 9, 1999

Issued by Avista Utilities
By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 154

Rural Gas Service Connections - Idaho (From facilities operating at pressure of 75 pounds gage or more)

AVAILABLE: For connection to and supply of gas from facilities existing in unincorporated areas where there is available, or will be made available, to the Company for resale a volume of gas adequate for the service requested, elevation and construction conditions permit and one or more bona fide, prospective residential or farm customers make application for gas service for permanent, continuing uses.

APPLICABLE: To service connections to be furnished, installed, owned, maintained, and operated by the Company to supply gas service, in rural areas, from facilities operating at pressure of 75 pounds gage or more.

DEFINITIONS:

"Service Connection" shall be the pipe tap, shut-off valve, pressure reducing device(s), automatic relief valve, meter, odorizer, enclosing facility, appurtenances and service pipe, 1 inch or smaller, extending from the existing main for a distance not in excess of 100 feet per customer, provided, however, that where said main is located on the right of way of a public road, said 100 feet shall be taken as beginning at the center of such right of way.

"Location of Service Connection" shall be at a point designated by the Company.

"Service Connection Cost" shall be the Company's estimate of the cost of furnishing and installing a service connection.

"Annual Revenue" shall be the Company's estimate of the annual payments under the applicable rate for the gas service requested.

"Customer Service Line" shall be the pipe and appurtenances beginning at the end of the Company's service connection and extending to the point or points of utilization, including pressure reducing device(s) with built-in automatic shut-off, all of which shall be of a size and type conforming to the Company's specifications.

"Point of Delivery" shall be the point at which the customer service line joins the service connection, and shall be the point at which gas shall be delivered to and received by the customer.

"Meter Location" shall be at the outlet side of the Company's pressure reducing device(s) provided, however, that the Company, at its option, may install its meter on or adjacent to the premises of the customer.

"Delivery Pressure" - Gas service hereunder shall be delivered to the customer service line at a pressure determined by the Company to be adequate for the service requested.

Issued June 2, 1999

Effective July 9, 1999

Issued by Avista Utilities
By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
 d/b/a Avista Utilities

SCHEDULE 154 - continued

SERVICE CONNECTION RULES:

1. The Company, at its expense, will furnish, install, maintain and operate a service connection provided:
 - a. The annual revenue therefrom is not less than one-third the service connection cost.
 - b. The applicant executes an Agreement for Gas Extension and Gas Service.
 - c. The applicant, at his expense, installs and owns a safe and adequate customer service line.
 - d. The applicant, at his expense, furnishes all necessary right of way.
 - e. The applicant pays to the Company the advance, if any, required under paragraph 5 hereof
2. The Company shall not be required to install a service connection until the customer service line has been installed, nor be required to install or connect its facility to said customer service line when such work will be hampered by adverse weather, road, ground or operating conditions.
3. The applicant shall be solely responsible for the operation and maintenance of his customer service line, all pipes leading therefrom, and all devices and appurtenances (including but not limited to pressure reducing devices, appliances, chimneys, flues, etc.) required in connection with the safe and proper use or possession of the gas delivered into said customer service line.
4. The Company will exercise reasonable diligence in attending and maintaining its service connection equipment installed under this schedule. It shall be recognized, however, that the Company may be unable, from time to time, to service said equipment to the same degree that it is able to do so in urban areas and there may be occasions when due to weather or other causes the delivery of gas into the customer's service line may be interrupted.
5. The Company may require applicant(s) to advance to the Company a sum equal to the Annual Revenue. The Company will not pay interest on said advance. Said advance shall be applied by the Company as payment of the applicable monthly charges beginning when the use of service is established by the applicant or two (2) months from the date service is first made available to applicant's premises, whichever is the earlier.
6. Upon request of the Company, customer(s) receiving service made available pursuant to this schedule, shall read the meter, each month, on the date designated by the Company and promptly report said reading to the Company.
7. In any month when meter is not read bill will be rendered based on estimated consumption. When a meter reading shows actual consumptions greater than (or less than) the estimated consumptions billed, such difference will be billed (or credited) as though used during that month in which the meter was read.

Issued June 2, 1999

Effective July 9, 1999

Issued by Avista Utilities
 By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 154 - continued

SERVICE CONNECTION RULES - continued:

8. Except as otherwise provided herein, gas service hereunder shall be supplied in accordance with and subject to the Rules and Regulations of the Company, governing gas service, on file with the regulatory commissions having jurisdiction and in effect at the time gas service is delivered hereunder.

Issued June 2, 1999 Effective July 9, 1999

Issued by Avista Utilities
By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
 d/b/a Avista Utilities

SCHEDULE 158

TAX ADJUSTMENT SCHEDULE - IDAHO

The rate schedule of the Company for natural gas service furnished in Idaho do not include any portion of municipal occupation, business, excise or use of the streets, taxes or charges. In order to reimburse the 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 the 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:

<u>Idaho Municipality</u>	<u>Ordinance</u>	<u>Date Ordinance Effective</u>	<u>Charge*</u>
Village of Bonners Ferry	Ord. No. 209	July 2, 1963	3% franchise fee
City of Coeur d'Alene	Ord. No. 2518	July 1, 1993	5% franchise fee
City of Dalton Gardens	Ord. No. 168 as amended by Ord. No. 171	February 1, 2005	1% Franchise fee
City of Dover	Ord. No. 53	October 1, 2000	1% franchise fee
City of Hauser	Ord. No. 111	May 1, 1999	1% franchise fee
City of Hayden	Ord. No. 392	October 1, 2005	1% franchise fee
City of Hayden Lake	Ord. No. 125 as amended by Ord. No. 131	January 1, 1995	3% franchise fee
City of Kootenai	Ord. No. 112	August 1, 1996	1% franchise fee
City of Lewiston	Ord. No. 4256	January 1, 2000	1% franchise fee
City of Moscow	Ord. No.2006-06	June, 1 2006	3% franchise fee
City of Mullan	Ord. No. 309A	May 1, 1997	1% franchise fee
City of Ponderay	Ord. No. 3-17	November 1, 1996	1% franchise fee
City of Post Falls	Ord. No. 1015	March 1, 2003	1% franchise fee
City of Rathdrum	Ord. No. 377	November 1, 1996	1% franchise fee
City of Sandpoint	Ord. No. 1076	March 1, 2003	1% franchise fee
City of Wallace	Ord. No. 95-07	January 1, 1996	1% franchise fee

*Federal bills excluded

Issued May 2, 2006

Effective June 1, 2006

Issued by Avista Utilities

By



Kelly Norwood,

Vice President, State & Federal Regulation

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 163

Natural Gas Benchmark Mechanism

APPLICABILITY:

The calculation of the monthly Natural Gas Benchmark described herein will establish the natural gas costs for Purchase Gas Adjustment (PGA) deferral purposes. The difference between the monthly Gas Benchmark costs and the costs included in Customers' rates for the respective month will be deferred. This difference in gas costs will be refunded or surcharged to Customers under Schedule 155 - Gas Rate Adjustment.

PURPOSE:

The Natural Gas Benchmark Mechanism will provide an incentive to the Company to minimize natural gas costs. Natural gas cost savings for Customers on sales service schedules are built into the Gas Benchmark Mechanism and are not dependent on the performance of the Company in purchasing natural gas. Benefits to shareholders from the Mechanism are performance based and are dependent on the success of the Company in acquiring natural gas at costs at or below the Benchmark.

TERM:

The Benchmark Mechanism described herein shall become effective April 1, 2002, and shall remain in effect for a three-year period, until March 31, 2005. The Company may seek continuation of the authorization for the Benchmark Mechanism with seven-month notice prior to the end of the mechanism term or August 31, 2004. Included with the request for continuation, the Company will provide a summary evaluation of the mechanism for review by the Commission. If the mechanism is terminated, any outstanding hedging obligations will be assigned to the Utility.

DEFINITIONS:

1. First of the Month (FOM) Weighted Average Index Price: The weighted average of the published index prices for gas available to the Company at the following three Basins: Sumas (British Columbia), AECO-C (Alberta), and Rockies (Domestic). The price at each Basin will be the actual "first of the month" prices as reported in *Canadian Gas Price Reporter* and *Inside FERC Gas Market Report* for the applicable supply areas. The published index prices will be weighted based on percentages that are representative of Company gas supplies and transportation available from each Basin. These percentages will be fixed, for the term of the Benchmark Mechanism, at 50% AECO, 25% SUMAS, and 25% ROCKIES.

2. Gas Daily (GD) Weighted Average Index Price: The weighted average of the published daily index prices for the three supply basins, AECO-C (Alberta), Sumas (British Columbia), and Rockies (Kern River/Opal plant), will be calculated on the same basin percentages as the FOM Weighted Average Index Price. The price at each basin shall be the midpoint "Gas Daily" prices as reported in the McGraw Hill's *Gas Daily* for the applicable supply basins.

Issued November 7, 2001

Effective April 1, 2002

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 163 - continued

3. Commodity Index Adder: A fixed amount, expressed in cents per dekatherm, that will be added to the Weighted Average Index Price. The Index Adder will be fixed, at \$0.05 per dekatherm, for the term of the Benchmark Mechanism.

4. Jackson Prairie (JP) Storage Component: Customers receive cost savings from Company injections of gas into Jackson Prairie Storage during the, generally, lower-cost spring and summer months and withdrawals of gas during the higher-cost winter months. The JP Storage Component of the Gas Benchmark includes a Benchmark JP Storage injection and withdrawal schedule that is designed to continue to provide Customers with the benefits associated with JP Storage. The schedule will be fixed for the term of the Benchmark Mechanism. If the management of JP Storage is transferred back to the utility in the future, the inventory volume balance and the cost of inventory shall be transferred to Avista Utilities per the balances under the JP Storage Benchmark Schedule. The system (WA and ID) schedule for the (withdrawals) and injections are as follows: Jan (775,000), Feb (700,000), Mar (155,000), Apr 0, May 346,673, Jun 600,000, Jul 620,000, Aug 620,000, Sep 300,000, Oct 0, Nov (236,670), and Dec (620,000) dekatherms. (The estimated (Idaho portion) schedule for the (withdrawals) and injections are as follows: Jan (213,435), Feb (192,780), Mar (42,687), Apr 0, May 95,474, Jun 165,240, Jul 170,748, Aug 170,748, Sep 82,620, Oct 0, Nov (65,179), and Dec (170,748) dekatherms.)

5. Pipeline Capacity Release/Off-System Sales Component (Pipeline Benchmark): This component includes net revenues associated with pipeline capacity releases and sales of natural gas for resale using the Company's transportation system. The Pipeline Benchmark shall be fixed at an annual level of \$1,057,000. This fixed amount shall be adjusted annually for customer load growth, pipeline pricing, and other known changes that affect the revenues and expenses associated with this component.

6. Administrative Cost Savings: Through consolidation of natural gas procurement operations, the Company will achieve administrative cost savings. The Gas Benchmark Mechanism will flow these benefits through to sales Customers. The level of annual Administrative Cost Savings will be fixed for the term of the Benchmark Mechanism at \$35,300 per year, or until the cost savings are reflected in rates through a rate proceeding.

CALCULATION OF MONTHLY GAS BENCHMARK FOR DEFERRAL PURPOSES:

The Company will maintain a PGA Balancing Account whereby monthly entries into this Balancing Account will be made to reflect differences between the actual purchased gas costs collected from customers and the purchased gas costs determined under this Schedule 163 - Natural Gas Benchmark Mechanism.

Issued November 7, 2001

Effective April 1, 2002

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 163 - continued

1. Commodity Costs: Gas purchases to serve customer usage will be made utilizing four pricing mechanisms (Tiers): (1) fixed price purchases including a predetermined level of storage withdrawal from JP, (2) first of month (FOM) Weighted Average Index Price, (3) gas daily (GD) weighted average index price and (4) peaking service supplied from early withdrawal of Jackson Prairie (JP) and from Plymouth Storage facilities. The daily volumes of gas that will be priced in each Tier will be predetermined for each month, based on a statistical analysis of historical customer usage. The System (WAID) daily volumes for each month for the period are set forth in Table 1. Table 1 will be revised annually based on a five-year rolling analysis of customer usage. This revised table will be filed with the Commission for approval. All purchases or priced volumes included in each Tier will include the \$0.05 index adder. The total cost of all gas delivered in each Tier during a month will be the Commodity Cost for that month.

Tier 1 - Customer usage to be purchased and priced under Tier 1 – Fixed Price Purchases will include a predetermined daily level of gas each month purchased for future delivery using futures contracts or hedging instruments, and the withdrawal of storage gas under the JP synthetic schedule.

Tier 2 - Customer usage to be priced at Tier 2 - FOM Weighted Average Index Price will include a minimum and maximum daily usage level for each month. All customer usage each day that exceeds the minimum level and is less than the maximum level will be priced at the FOM Weighted Average Index Price. For any days where customer usage is less than the minimum Tier 2 level and higher than the Tier 1 level, gas costs associated with the minimum daily volume will be recorded at the FOM Weighted Average Index Price and the difference between the minimum daily volume and actual usage will be assumed to be sold at the Weighted Average Gas Daily Index and the proceeds used to offset gas costs.

Tier 3 - Customer usage to be priced at Tier 3 – Gas Daily Weighted Average Index Price is the amount of daily usage that exceeds the maximum usage level set forth under Tier 2 and is less than the maximum usage level for Tier 3. If actual usage exceeds Tier 3 maximum levels, the excess will be priced under Tier 3 guidelines unless the usage occurs during the period November 20th through February 10th, at that time Tier 4 pricing would apply.

Issued November 7, 2001

Effective April 1, 2002

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 163 - continued

Tier 4 - Customer usage that exceeds the maximum daily usage level under Tier 3 for the period from November 20th through February 10th will be supplied through the use of the Company's Jackson Prairie and Plymouth storage facilities, rather than Gas Daily, when it is economically reasonable provided such usage will not seriously hamper the availability of storage to meet estimated late winter loads. If supply is used, supply from JP will be utilized first up to the maximum capabilities of the facility. Supply from Plymouth LNG would then be utilized to meet any remaining customer usage. Supplies from these facilities will be priced at the respective inventory Weighted Average Cost of Gas for each facility. The balance of the month and the following month's JP withdrawal schedule will be adjusted to reflect any early withdrawals. At the discretion of Avista Energy, refilling of Plymouth will take place as soon as appropriate and will be priced at the current FOM index plus the Adder.

TABLE 1: System (WA/ID) Daily volumes for each month for the period April 2002 – March 2003:

	January	February	March	April	May	June
Synthetic - Storage Withdrawal/(Injection)	25,000	25,000	5,000	-	(11,183)	(20,000)
Fixed Price Purchase	60,000	50,000	40,000	20,000	10,000	10,000
Fixed Price/Synthetic Withdrawal Total (max Tier 1 Load)	85,000	75,000	45,000	20,000	10,000	10,000
Min Load *	93,939	82,435	48,761	26,634	30,137	32,608
FOM Low Range	116,000	105,000	79,000	51,000	42,000	42,000
Average Load *	125,573	113,481	88,438	61,700	50,687	46,113
FOM High Range (max Tier 2 Load)	135,000	122,000	97,000	72,000	59,000	50,000
Gas Daily (max Tier 3 Load**)	155,000	138,000				
Max Load *	199,350	157,082	121,889	106,893	94,515	70,172

	July	August	September	October	November	December
Synthetic - Storage Withdrawal/(Injection)	(20,000)	(20,000)	(10,000)	-	7,889	20,000
Fixed Price Purchase	10,000	10,000	10,000	20,000	30,000	60,000
Fixed Price/Synthetic Withdrawal Total (max Tier 1 Load)	10,000	10,000	10,000	20,000	37,889	80,000
Min Load *	35,275	35,700	25,124	22,888	40,521	88,735
FOM Low Range	38,000	38,000	32,000	49,000	82,000	113,000
Average Load *	40,459	39,486	37,404	56,361	94,183	126,517
FOM High Range (max Tier 2 Load)	43,000	41,000	43,000	64,000	107,000	140,000
Gas Daily (max Tier 3 Load)					132,000	167,000
Max Load *	52,630	52,306	80,829	93,432	147,000	220,000

* Minimum, maximum and average loads for each month for the period 6/1/1997 to 7/11/2001.

**Any actual loads above the max Tier 3 load will be from Jackson Prairie and Plymouth storage facilities (Tier 4) applicable Nov 20-Feb 10 if economically reasonable versus Gas Daily.

2. JP Storage Component: During months when there are withdrawals of natural gas from JP Storage, per the Benchmark schedule, an adjustment will be made to total commodity gas costs based on the scheduled volume of gas withdrawn from JP Storage, times the difference between 1) the average inventory cost of gas in JP Storage, and 2) the Weighted Average Index Price plus the Index Adder.

Issued November 7, 2001

Effective April 1, 2002

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 163 - continued

3. Transportation Costs: Total Company pipeline transportation and storage reservation costs will be included for deferral purposes.

4. Capacity Release/Off-System Sales Component: Natural gas costs will be reduced by the monthly Gas Benchmark Capacity Release/Off-System Sales benefit. Benefits to Customers related to the release of pipeline capacity and off-system sales using the Company's transportation shall be calculated as follows:

- a. Idaho Customers shall receive a minimum of the Pipeline Benchmark amount of \$1,057,000 on an annualized basis. This amount may be adjusted each April 1st during the term of the Benchmark for customer growth and other known changes. The Company will notify the Commission, in writing, on or before March 1st of each year of any proposed changes to the Benchmark amount. The Commission shall review the new proposed amount and notify the Company of its decision on or before April 1st of each year.
- b. Actual capacity release and off-system sales benefits shall be accumulated for the April through March period each year. Following March 31st, the actual annual capacity release and off-system sales margins shall be compared with the Pipeline Benchmark, and the actual margins in excess of the Pipeline Benchmark shall be shared 80% to Customers and 20% to Avista Energy
- c. Actual Capacity Release margins shall be equal to the actual margin allocable to the Idaho jurisdiction, associated with the release of the Avista Utilities' (WA/ID Division) capacity on a transaction by transaction basis.
- b. Actual Off-System Sales margins shall be calculated as the actual delivered volumes moved on the Avista Utilities' (WA/ID Division) transportation to off-system parties, multiplied by the difference between the published delivery point index price and the published receipt point index price for the relevant time period, e.g., daily or monthly, net of variable transportation and fuel charges. Idaho Customers shall receive an allocated share based on a system contract demand allocator.

5. Administrative Cost Savings: Natural gas costs will be reduced by the fixed monthly Administrative Cost Savings benefit until the cost savings are reflected in rates through a rate proceeding.

6. The difference between the monthly Gas Benchmark costs, as described immediately above, and the costs included in Customers' rates for the respective month will be deferred to Account 191.41 for later refund or surcharge to Customers under Schedule 155 - Gas Rate Adjustment.

Issued November 7, 2001

Effective April 1, 2002

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 163 – continued

STANDARDS FOR COMPETITIVE PRACTICES

1. GENERAL

For the term of the Agency Agreement between Avista Utilities and Avista Energy, these standards for competitive practices apply to transactions, direct or indirect, between Avista Utilities, its customers, and its affiliate, Avista Energy, acting in its capacity as an agent for procurement and management of natural gas supplies, transportation and storage services.

2. CONDITIONS FOR COMPETITIVE PRACTICES

2.1 Any solicitation of proposals by Avista Utilities for the purchasing of the utility's natural gas supply or transportation, or both, shall be on a non-preferential and non-discriminatory basis.

2.2 Avista Utilities shall apply its tariff provisions in a non-preferential and non-discriminatory manner.

2.3 Scheduling, balancing, metering, storage, standby service, curtailment policy, or other services must be provided in a non-preferential and non-discriminatory manner.

2.4 Avista Utilities shall process all requests for transportation or other gas related services in a non-preferential and non-discriminatory manner.

2.5 Avista Utilities shall not speak on behalf of its marketing affiliate in any and all contacts or communications with customers or potential customers. An Avista Utilities' employee may not indicate to any customer or others that any advantage may accrue to that customer or others in the use of its marketing affiliate's services.

3. SUPPLY, TRANSPORTATION AND STORAGE

3.1 Avista Utilities may choose to have an agent perform the functions of natural gas procurement, related transportation, and storage services. The agent may negotiate supply contracts with producers and marketers on behalf of Avista Utilities and provide certain load-balancing, dispatching, and nominating services. As part of the nominating services, the agent will absorb any penalties incurred as a result of not nominating or acquiring the amount of gas requested by Avista Utilities.

3.2 Avista Utilities shall maintain a position with responsibility to monitor the agency agreement and provide oversight and guidance to determine acquisitions or dispositions of long-term supply, transportation and storage.

Issued November 7, 2001

Effective April 1, 2002

I.P.U.C. No. 27

Original Sheet 163F

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 163 – continued

4. GAS MARKETING

4.1 Without the prior written consent of the customer, Avista may not disclose to its gas marketing affiliate or any other market participant any non-public, customer-specific information that it has from any of the following:

- A customer or gas supplier,
- A potential customer or gas supplier,
- An agent of a customer or gas supplier or potential customer or gas supplier,
- A marketer or other supply entity seeking to supply gas to a customer or potential customer that is located in the utility's service territory.

Avista Utilities shall not solicit the release of non-public information and data exclusively for its own affiliate.

4.2 If a customer requests information about marketers from Avista Utilities, Avista Utilities shall inform the customer that the Idaho Public Utilities Commission (Commission) maintains a registry of marketers known to be operating on the system.

4.3 Avista Utilities shall put in place internal procedures assuring that a customer electing to obtain gas supply or pipeline capacity from other than the utility, may do so without disclosure to parties, other than the utility or pipeline, of the customer's receipt and delivery points for their gas supply and /or pipeline capacity.

5. PERSONNEL AND RECORDS

5.1 The gas marketing affiliate shall be a separately incorporated entity and physically separated from Avista Utilities, but may receive corporate-level support at the utility's full-embedded cost of providing such service.

5.2 An employee shared by Avista Utilities and its marketing affiliate shall record time in a manner consistent with good regulatory accounting practices.

5.3 The marketing affiliate's books of accounts and records shall be kept separate from Avista Utilities' books. Aggregated information that is not market-sensitive may be transferred to or from Avista Utilities and to or from its marketing affiliate for corporate financial accounting, control, and reporting purposes.

5.4 Avista Utilities shall keep or cause to be kept documentation, for such period of time as required by the Commission, so that the utility's activities can be audited.

Issued November 7, 2001

Effective April 1, 2002

I.P.U.C. No. 27

Original Sheet 163G

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 163 – continued

6. COMPLAINT PROCEDURE

6.1 If any competitive gas supplier, marketer or customer believes Avista Utilities has violated the Standards for Competitive Practices, that competitor or supplier may file a complaint in writing with Avista Utilities. Avista Utilities shall respond in writing to the complaint within 21 business days after receipt of the complaint. Avista Utilities must offer to meet with the complaining party within 14 days after the response to resolve any remaining issues and must notify the complainant of his or her right to complain to the Commission if not satisfied.

6.2 Avista Utilities shall maintain a log of all new, resolved and pending complaints alleging violations of the Standards for Competitive Practices and make the log available to the Commission upon request. The log shall include the date each complaint was received; the complainant's name, address and telephone number; a written description of the complaint; and the resolution of the complaint or reason why the complaint is still pending.

Issued November 7, 2001

Effective April 1, 2002

Issued by Avista Corporation
By Kelly O. Norwood,

Vice President, Energy Resources

AVISTA CORPORATION
d/b/a Avista Utilities

IDAHO
RULES AND REGULATIONS

1. ADOPTION OF RULES OF REGULATORY AUTHORITIES:

The rules regulating natural gas service, prescribed by the Idaho Public Utilities Commission, hereinafter called the Commission, are hereby adopted and by this reference are made a part of this tariff.

The following customer relations rules are not listed in detail in this tariff: Deposits, Termination/Discontinuance of Service, Master-Metering, Bills, Complaint Procedures, Information to Gas Customers, and Meter Reading and Billing Practices. These rules will instead be found in the Commission's "Utility Customer Relations Rules", and "Utility Customer Information Rules". Current copies of these Rules will be available for Customer reference at each of the Company's business offices.

2. SCHEDULES AND CONDITIONS:

The schedules and conditions specified in this tariff for natural gas service are subject to change in accordance with the laws of the State of Idaho, or any amendment thereof. The amount of gas to be furnished here under shall be subject to the amount available to the Company pursuant to contracts with its pipeline supplier. All schedules for natural gas service apply to Customers located on the established mains of Avista Corporation, hereinafter called the Company.

3. TAX ADJUSTMENT:

The rates named in this tariff shall be proportionately increased to compensate for any county or municipal tax, including franchise fees or other charges, upon or in respect of the right of the Company to operate, to use the public streets, alleys or thoroughfares, or to do business within the jurisdiction imposing the charge.

4. SUPPLY AND USE OF SERVICE:

Service will be supplied only under and pursuant to these Rules, and any modifications or additions thereto lawfully made, and under such applicable rate schedule or schedules as may from time to time be lawfully fixed. Service will be supplied only to those who secure their source of natural gas exclusively from the Company, unless otherwise provided under appropriate contract. Service shall be used by the Customer only for the purposes specified in the service agreement and applicable rate schedule or schedules, and Customers shall not sell, or permit others to use such service, except when expressly authorized to do so under appropriate contract.

Issued April 24, 2002

Effective May 31, 2002

Issued by Avista Utilities
By

Kelly Norwood

, Vice President, Rates & Regulation

AVISTA CORPORATION
d/b/a Avista Utilities

IDAHO
RULES AND REGULATIONS - continued

5. DEFINITIONS:

5.1 Applicant:

Any potential customer who applies for service from the Company and either has no previous service from the Company or has not had service with the Company within the most recent sixty days.

5.2 Customer:

Any individual, partnership, corporation, association, governmental agency, political subdivision, municipality or other entity who has applied for, been accepted, and is currently (1) receiving service, or (2) assuming responsibility for payment of service provided to another or others.

If the person receiving service is not the same person as the person assuming responsibility for payment of service, the latter is the customer for purposes of obtaining service, cancelling service, receiving refunds, etc. Additionally, a person who moves within a the Company's service territory and requests that service be terminated at the customer's previous location and service be initiated at a new location within sixty days is considered an existing Customer and not an applicant.

5.3 Premises:

Each building, structure, dwelling or residence of the Customer. If the Customer uses several buildings or structures in the operation of a single integrated commercial, industrial, or institutional enterprise, the Company, on request of the Customer, shall consider all such buildings or structures that are in proximity to each other to be the premises, even though intervening ownerships or public thoroughfares exist. In such instances, the Customer shall own and be responsible for the installation, operation, and maintenance of all natural gas facilities on the Customer's side of the point of delivery to all structures constituting such premises including the responsibility for obtaining the rights-of-way, permits, governmental licenses or other approvals. Should the Company find that undue hardship could result from such a Customer owning natural gas facilities on the Customer's side of the point of delivery, the Company may, pursuant to a rental arrangement, provide, own, and maintain such facilities which will be comprised of only regular inventory items of the Company. If it becomes necessary for the Company to abandon any of its natural gas facilities due to several buildings or structures becoming the premises, the Customer may be required to pay for the investment in such facilities less net salvage.

Issued June 2, 1999

Effective July 9, 1999

Issued by Avista Utilities
By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
d/b/a Avista Utilities

IDAHO
RULES AND REGULATIONS - continued

5. DEFINITIONS: - continued

5.4 Basis of Rates:

The Company's rates are based upon, and are applicable to, the furnishing of natural gas service to a Customer at a single point of delivery on his premises, through a single meter installation, at a single pressure unless otherwise specifically provided in the rate schedule or contract.

5.5 Natural Gas Service:

Natural gas service is the availability of natural gas at the point of delivery at the pressure and for the purpose specified in the service agreement, irrespective of whether said natural gas is actually utilized by the Customer. The volume of gas delivered will be measured in cubic feet and converted to therms in accordance with Rule 5.13.

5.6 Point of Delivery:

The "point of delivery" shall be the "meter location" defined in Rule 8. Service supplied to the same Customer at other points of delivery or premises, or at a different pressure shall be separately metered and billed as a separate rate application. The Company will not add, totalize, telemeter, or otherwise combine the meter readings for separate and distinct premises for measuring natural gas service or for the application of a rate schedule or schedules.

5.7 Therm:

A "therm" is a unit of heating value equivalent to one hundred thousand (100,000) British Thermal Units (BTU).

5.8 Standard Cubic Foot of Gas:

A "Standard Cubic Foot of Gas" shall be the amount of gas which, when saturated with water vapor at a temperature of 60° Fahrenheit and subject to an absolute pressure of 14.73 pounds per square inch occupies a volume of one cubic foot.

5.9 Daily Average BTU:

The "daily average BTU" shall be the average total heating value in BTU per standard cubic foot of gas supplied to customers each day.

5.10 Monthly Average BTU: (Billing Period)

The "monthly average BTU" shall be the result (to the nearest whole number) obtained by dividing the sum of the daily average BTU's for each day of the billing period by the number of days in such period.

Issued June 2, 1999

Effective July 9, 1999

Issued by Avista Utilities
By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
 d/b/a Avista Utilities

IDAHO
 RULES AND REGULATIONS - continued

5. DEFINITIONS: - continued

5.11 Metered Gas Pressure:

The "metered gas pressure" shall be the pressure existing at the point of metering.

5.12 Metered Volume of Gas:

The "metered volume of gas" shall be defined as the amount of gas delivered to the Customer as indicated on the Customer's meter at the metered gas pressure.

5.13 Therms of Gas:

The "therms of gas" supplied to a customer shall be the product of the metered volume of gas converted to standard cubic feet of gas, multiplied by the monthly average BTU, and divided by one hundred thousand (100,000).

6. APPLICATION AND AGREEMENT FOR SERVICE:

Each prospective Customer desiring natural gas service may be required to complete the Company's standard form of application for service or other form of agreement before service is supplied by the Company.

An application for service shall be deemed to be a notice that the applicant desires service from the Company as a Customer and represents his agreement to comply with the Company's Rules and Regulations on file with the Commission and in effect at the time service is furnished. In the absence of a signed application or agreement for service, the delivery of natural gas service and the taking thereof by the Customer shall be deemed to constitute an agreement by and between the Company and the Customer for the delivery and acceptance of service under the applicable rate schedule or schedules and said Rules and Regulations.

The Company will provide to its Customers at time of application for service and thereafter such information relative to its rates, rules and regulations as may from time to time be required by law or Commission rule and regulation.

All service shall be furnished under an agreement for a term of one year, at the option of the Company, or longer when so provided in the applicable rate schedule. When optional rate schedules are available, the Customer may not change from one rate schedule to another more frequently than once in any 12-month period.

For service in large volumes or received under unusual circumstances, the Company may require the Customer to execute a special written agreement.

Issued June 2, 1999

Effective July 9, 1999

Issued by Avista Utilities
 By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
d/b/a Avista Utilities

IDAHO
RULES AND REGULATIONS - continued

6. APPLICATION AND AGREEMENT FOR SERVICE: - continued

6.1 New Customer Turn-On Charge (After-Hours):

There will be no charge for new Customer service turn-ons when such service connection is performed during office hours regularly maintained by the Company. For new Customer turn-ons requested to be completed during other hours, there will be a charge of \$48.00. When a new Customer receives Company-supplied gas and electric service, a single charge of \$48.00 will be required for after hours service turn-ons.

6.2 Return Trip Charge

If the conditions stated in Sections 7 and 8, below, are not satisfied prior to the Customer's request for temporary service, a \$55.00 charge, per trip, will be billed to the Customer whenever Company personnel are dispatched to the job site but are unable to connect the service. The charge will be billed after the conditions have been satisfied and the connection has been made. When a residential Customer supplies the trench, backfill, conduit, and compaction for an underground service, a charge of \$55.00 per trip return charge will be assessed if the Company's installation crew cannot install pipe on the first appointment or subsequent appointments.

7. SERVICE PIPING AND METERS:

7.1 INSTALLATION - The Company, at its expense, will furnish, install and maintain the service piping to the meter location, and the meter or meters required in accordance with its filed tariff to determine the billing to be made for gas service.

7.2 RELOCATION - If relocation of service pipe is due solely to meet the convenience of the Applicant or Customer, or is made necessary by acts of the Customer which create hazards to the main or meter or make the main or meter inaccessible, such relocation will be performed by the utility AT THE EXPENSE OF THE APPLICANT OR CUSTOMER. The Company shall provide the customer an estimate of such relocation costs before the actual relocation occurs. Any structure built over an existing service line, or above or around a meter, that does not allow the utility ready access to its facilities, or allow the free upward venting of gas, should a leak ever occur, constitutes an unacceptable hazard that will require correction.

Issued October 15, 2004

Effective November 1, 2004

Issued by Avista Utilities
By

Kelly O. Norwood - Vice President, State & Federal Regulation



AVISTA CORPORATION
d/b/a Avista Utilities

IDAHO
RULES AND REGULATIONS - continued

7. SERVICE PIPING AND METERS: - continued

7.3 For those residential customers where the Company is installing a new gas service line or replacing an existing service, the Company will notify those customers regarding the availability of an Excess Flow Valve (EFV). An EFV is designed to restrict the flow of natural gas should the service line be severed. The charge to install an EFV shall be \$77.50, which will be billed to the customer, for installation on a new gas service line or a service line that is being replaced. Residential customers with an existing gas service line who request installation of an excess flow valve will be billed for actual labor and materials costs associated with the installation. The Customer originally requesting installation of an EFV will be responsible for any EFV repair or replacement costs that were not directly caused by the Company or third-party. Installation of an excess flow valve will be made available only to single-unit residential dwellings

8. SERVICE ENTRANCES AND CONNECTIONS:

"Meter Location" shall be the point at which gas shall be delivered to and received by the applicant, shall be out-of-doors, if practicable, and shall be at a point designated by the Company subject to the applicant's approval, provided that the length of service piping shall not exceed, by more than ten feet, the shortest distance between the Company's distribution main and the building to be served.

The Company, in accordance with Gas Extension Policies, Schedules 151 or 152, will furnish and install the service piping between its main and the meter location.

The Customer shall exercise proper care to protect the Company's property on his premises; and in the event of loss or damage to the Company's property, arising from neglect, carelessness or misuse by the Customer, his employees, servants, or agents, the cost of necessary repairs or replacements shall be paid by the Customer.

9. ACCESS TO PREMISES:

The Customer shall grant all necessary permission to enable the Company to install and maintain the service on the premises of the Customer and to carry out its contract. The Company shall have the right through its agents, or employees, to enter upon the premises of the Customer at all reasonable times for the purpose of reading, inspecting, repairing, or removing the metering devices and properties of the Company. In the event the Customer is not the owner of the premises occupied, he shall obtain such permission from the owner as the Company may require.

Issued November 10, 2000

Effective December 22, 2000

Issued by Avista Utilities
By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
d/b/a Avista Utilities

IDAHO
RULES AND REGULATIONS - continued

10. REFUSAL OF SERVICE:

Nothing in these rules shall be construed as placing upon the Company any responsibility for the condition or maintenance of the Customer's piping, current consuming devices or other equipment, and the Company shall not be held liable for any loss or damage resulting from defects in the Customer's installation and shall not be held liable for damage to persons or property arising from the use of the service on the premises of the Customer.

A. The Company may refuse to connect an applicant for service or may refuse to render additional service to a Customer when such service, including compliance with these Rules and Regulations, will adversely affect service being rendered to other Customers, or where the applicant or Customer has not complied with state, county, or municipal codes or regulations concerning the rendition of such service.

B. The Company may refuse to serve an applicant or a Customer if, in its judgment, said applicant's or Customer's installation or piping or gas-burning equipment is hazardous.

C. The installation of proper protective devices on the applicant's or Customer's premises may be required whenever the utility deems such installation necessary to protect its property or that of its Customers.

D. The Company may not be required to provide service if, to do so, it would be economically unfeasible.

E. See other denial grounds as listed in Utility Customer Relations Rules 302-303 and 602-604.

10.1 Notice of Service Refusal:

If the Company intends to deny service to an applicant, the Company shall deliver to the applicant written notice of the Company's refusal to serve. The notice shall state:

- A. the reasons for denial of service;
- B. actions the applicant may take in order to receive service; and
- C. that an informal or formal complaint concerning denial of service may be filed with the Commission.

11. INCREASED USE:

In order to prevent damage to the Company's equipment and impairment of its service, the Customer shall give the Company notice before making any additions to his connected load so that the Company, at its option, may provide such facilities as may be necessary for furnishing the increased service.

Issued June 2, 1999

Effective July 9, 1999

Issued by Avista Utilities
By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
d/b/a Avista Utilities

Jean D. Jewell Secretary

IDAHO
RULES AND REGULATIONS - continued

12. PAYMENTS:

One bill will be rendered, for each monthly billing period, listing charges for electricity, gas, or other charges, to a Customer receiving one or more of such services from the Company at one premises.

Company employees collecting payment at the customer's premises will not except cash. If the customer offers payment in cash during a field collection visit, discontinuance of service will be postponed and the customer given the opportunity to either make payment at a designated payment agency or provide an alternative form of payment acceptable to the Company.

Monthly bills for services rendered and other charges are due and payable in full within 15 days from their date and if not so paid shall be in default. When a residential Customer certifies in writing that payment by the ordinary due date creates a hardship due to the particular date when the Customer receives funds, the due date shall be extended up to an additional 15 days.

In the event the Customer tenders a payment of less than the full amount of the monthly bill for services and/or other charges, the Company, unless otherwise directed by the Customer when payment is made, will apply said payment pro rata first to the charges in default and the remainder, if any, to the current monthly charges.

12.1 Returned Check Charge; Checks or payments remitted by Customers in payment of bills are accepted conditionally. A charge of \$20.00 will be assessed the Customer for handling checks or payments upon which payment has been refused by the bank.

12.2 Late Payment Charge; Payments not received by the next month's bill date will be considered late. A late payment charge will be applied to the delinquent amount and will be computed at the rate of 12 percent per annum or one percent per month. The late payment charge will not be applied to time-payment or equal payment accounts that are current.

12.3 ACH Withdrawal Charge: When a Customer requests that the Company initiate a draft drawn on the Customer's financial institution, a charge of \$1.50 per draft will be assessed and billed to the Customer.

13. DEPOSITS:

See Utility Customer Relations Rules 100-109 and 601.

(Note: On April 20, 1999, an exception was granted to Rule 107.02, allowing the Company to credit deposits which are no longer required, including accrued interest, directly to customer accounts.)

Issued July 14, 2004

Effective September 1, 2004

I.P.U.C. No. 27

Substitute First Revision Sheet 170-G.1
Canceling Original Sheet 170-G.1AVISTA CORPORATION
d/b/a Avista UtilitiesIDAHO
RULES AND REGULATIONS - continued

14. DISCONTINUANCE OF SERVICE:

See Utility Customer Relations Rules 300-313 and 600-605.

14.1 Field Collection Charge:

A personal visit performed by a Company representative to a service address subsequent to satisfying the provisions regarding Discontinuance of Service shall be deemed a field collection visit. A \$16.00 fee will be assessed for visits that result in the collection of past-due balances from the Customer during the visit. The fee will be waived if service is disconnected during the visit. The Customer will receive one free visit on a 12-month rolling basis.

15. RECONNECTION CHARGE:

All applicable reconnection charges shall be paid before service is restored. Customer payments may be made to authorized Company employees or at a designated payment agency.

15.1 Reconnection Charge:

When service has been discontinued for failure of the Customer to comply with the Company's rules and regulations under this tariff including default (nonpayment), a charge shall be made for reconnection. The charge for reconnection shall be:

\$24.00, provided satisfactory arrangements for payment of all proper charges have been made during the hours of 8:00 a.m. through 4:00 p.m. Monday through Friday, except holidays; or

\$48.00 if such arrangements are made during the hours of 4:00 p.m. through 7:00 p.m. Monday through Friday, except holidays.

If such arrangements are made during hours other than the above, the reconnection shall be completed on the following day except for medical emergencies or a customer disconnected in error. Any reconnection completed on a weekend or holiday will be charged \$48.00.

Issued July 26, 2004

Effective September 1, 2004

Issued by Avista Utilities

By Kelly Norwood, Vice President, State & Federal Regulation

AVISTA CORPORATION
d/b/a Avista Utilities

IDAHO
RULES AND REGULATIONS - continued

15. RECONNECTION CHARGE: - continued

15.2 Gas Service Reestablishment Charge

When service has been discontinued at the Customer's request and then reestablished within a twelve-month period, the Customer shall be required to pay the monthly minimum charges that would have been billed had service not been discontinued, as well as a reestablishment charge. The charge for reestablishment shall be:

\$24.00, provided satisfactory arrangements for payment of all proper charges have been made during the hours of 8:00 a.m. through 4:00 p.m. Monday through Friday, except holidays; or

\$48.00 if such arrangements are made during the hours of 4:00 p.m. through 7:00 p.m. Monday through Friday, except holidays.

If such arrangements are made during hours other than the above, the reestablishment shall be completed on the following day except for medical emergencies or a customer disconnected in error. Any reestablishment completed on a weekend or holiday will be charged \$48.00.

(remainder of page intentionally left blank)

Issued October 15, 2004

Effective November 1, 2004

Issued by Avista Utilities
By

Kelly O. Norwood – Vice President, State & Federal Regulation

Kelly Norwood

AVISTA CORPORATION
d/b/a Avista Utilities

IDAHO
RULES AND REGULATIONS - continued

16. PERSONALIZED BILLING PLANS:

Personalized Billing Plans for payment of bills for gas service (and electric service where applicable) are available to Customers who want level payments. The Personalized Billing Plans are offered to Customers without regard to time of year, home/business ownership or how long they have been at current residence or place of business.

16.1 Comfort-Level Billing Plan (CLB):

A Customer with an unpaid balance may join the Comfort-Level Billing Plan. Any unpaid balance will typically be paid off through a payment plan. Upon completion of that payment plan, the customer will begin their Comfort-Level Billing Plan.

The CLB plan will be based upon previous use, or estimated future use, and will approximate a monthly average of the Customer's estimated annual billings. Actual annual charges will differ. The "Base Plan Amount" will be billed on the regular statement each month. The amount shall apply only to the premises occupied by the Customer.

A Customer will remain on the CLB plan until the: (1) Customer requests removal from the plan, (2) Customer moves from their premises, (3) Customer fails to pay the billed amounts for two (2) or more

(remainder of page intentionally left blank)

Issued November 10, 2000

Effective December 22, 2000

Issued by Avista Utilities
By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
 d/b/a Avista Utilities

IDAHO
 RULES AND REGULATIONS - continued

16. PERSONALIZED BILLING PLANS: - continued
 months, or (4) Company notifies the Customer of the termination of the CLB Plan. In the case of non-payment, the Customer may remain on the CLB Plan if the customer pays the delinquent amount. Upon termination, any amount owed by the Customer for actual charges shall immediately become due and any amount owed to the Customer shall be refunded. The Company will not pay interest on any credit balance and will not charge the Customer interest on any debit balance in the Customer's CLB account.

The Company will review each Customer's CLB account on a regular basis. At the time of the review, the Company will recalculate the Customer's Base Plan Amount by using the most recent twelve months of consumption history. If the "recalculated" Base Plan Amount differs, by 25% or more from the "previous" Base Plan Amount, the customer will be given the choice of either discontinuing the CLB Plan or continuing the CLB Plan with the recalculated amount. Under normal circumstances, the company will not change the amount more than twice in any twelve (12) month period.

A review will be completed at the twelfth month anniversary of the date the Customer began their CLB plan. If the Customer's recalculated Base Plan Amount differs by 10% or more from the previous Base Plan Amount, the customer will be given the choice of either continuing or discontinuing their CLB Plan. If the Customer chooses to continue their CLB Plan, their new monthly payments will be their recalculated Base Plan Amount. This recalculated Base Plan Amount will be based on previous usage or estimated future usage. A Customer's Base Plan Amount may decrease, increase, or remain the same. Customers with a debit balance will be given the opportunity to either pay off their balance or have it included in their CLB payments. If the customers elect to have their debit balance included in their monthly payments, their monthly payments will equal their Base Plan Amount plus 1/12th of their debit balance. Customers with credit balances will have the overpayment applied to their next statement(s). At the customer's request, any credit balance will be refunded in full.

17. INTERRUPTION OF SERVICE:
 The Company shall make all reasonable efforts to avoid interruption of service, and, when such interruptions occur, to re-establish service with a minimum of delay. In case the supply of service shall be interrupted or irregular or defective or fail from causes beyond its control or through ordinary negligence of employees, servants, or agents, the Company will not be liable therefore.

Issued June 2, 1999

Effective July 9, 1999

Issued by Avista Utilities
 By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
d/b/a Avista Utilities

IDAHO
RULES AND REGULATIONS - continued

17. INTERRUPTION OF SERVICE: - continued

When it is necessary for the Company to make repairs to or change its facilities, the Company may, without incurring any liability therefore, suspend service for such periods as may be reasonably necessary, and in such manner as to minimize the inconvenience to Customer, provided, that, when practicable, such suspension shall be during working hours regularly maintained by the Company. Police and Fire Departments affected by such suspension shall be individually notified thereof and when practicable all other customers shall be given notification, through newspaper, radio announcements or other means, a reasonable time in advance.

18. MINIMUM HEATING VALUE OF GAS:

Minimum heating value of gas supplied to a Customer shall not be less than 950 BTU's per standard cubic foot of gas.

19. DELIVERY OF PRESSURE:

Gas service under this tariff normally will be supplied and maintained at the point of delivery at a pressure as close as practicable to 0.25 p.s.i.g. or seven inches of water column.

Where the volume of gas supplied or the Customer's utilization thereof requires pressure in excess of 0.25 p.s.i.g., on request of the Customer the Company may designate a higher pressure and supply gas service at such pressure.

20. BILLS - CONTENTS OF, ERRORS IN, FINAL, AND TRANSFER OF:
See Utility Customer Relations Rules 200-206.

21. COMPLAINT PROCEDURES:
See Utility Customer Relations Rules 401-403.

22. INFORMATION REQUIRED TO BE AVAILABLE TO CUSTOMERS:
See Utility Customer Relations Rule 701 and Utility Customer Information Rules 101-105.

23. METER READING AND BILLING PRACTICE:

1. The normal monthly billing period shall be approximately 30 days between meter readings as scheduled by the Company. However, Saturdays, Sundays, holidays, or some other unusual situation may alter the normal billing period. In such situations, natural gas service covering 27 to 35 days inclusive will be billed as a normal billing period.

2. The Company reserves the right to modify meter reading schedules as required by changing conditions.

Issued June 2, 1999

Effective July 9, 1999

Issued by Avista Utilities
By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
d/b/a Avista Utilities

IDAHO
RULES AND REGULATIONS - continued

23. METER READING AND BILLING PRACTICE: - continued

3. When other than normal billing periods are caused by the Customer; i.e., opening an account, services for six days or less will be treated as an addition to the next normal billing period, and the total billed on the basis of a normal billing period; consumptions for seven days or more will be billed as a normal billing period, i.e., closing an account, services for 27 to 35 days will be billed as a normal billing period. The billings for services less than 27 and more than 35 days will be prorated.

4. When other than normal billing periods are caused by the Company, due to modification of meter reading schedules as required by changing conditions, services will be billed on a normal billing period basis, or prorated, whichever produces the smaller bill.

5. The Company may estimate meter readings for fractional month's use and render bills based on these estimated readings.

6. Where the Company's meter reader is unable to gain access to the premises to read the meter on his regular meter trip, the Company may estimate meter readings or request the Customer to send in the meter reading on a post card furnished by the Company.

7. See Utility Customer Relations Rule 204.

Issued June 2, 1999 Effective July 9, 1999

Issued by Avista Utilities
By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
d/b/a Avista Utilities

IDAHO CONTINGENCY PLAN FOR FIRM SERVICE GAS CURTAILMENT

While Company anticipates that it will be able to meet the requirements of its firm service Customers, Company believes it appropriate to adopt a Curtailment Plan in the event Company's gas supply is curtailed or limited.

Should Company's firm gas supply be insufficient at any time or any location to meet the full requirements of all Company's firm service Customers, Company will curtail service to firm service Customers in the inverse order of the firm service classification list hereunder. Interruptible service shall have been fully curtailed prior to initiating any portion of this Plan.

ORDER OF FIRM SERVICE PRIORITY:

1. All requirements of Residential Customers.
2. All requirements of Commercial and Institutional Customers with peak day demands of less than 1,000 therms.
3. All requirements of Industrial Customers with peak day demands of less than 1,000 therms.
4. All requirements of gas used as Feedstock having demands of 1,000 therms per peak day or greater.
 - (a) Customers with peak demands of 1,000 therms but less than 3,000 therms per day.
 - (b) Customers with peak demands of 3,000 therms but less than 10,000 therms per day.
 - (c) Customers with peak demands of 10,000 therms per day or greater.
5. All requirements of gas used in Direct-Fired applications other than Feedstock and Boiler Fuel having demands of 1,000 therms per peak day or greater.
 - (a) Customers with peak demands of 1,000 therms but less than 3,000 therms per day.
 - (b) Customers with peak demands of 3,000 therms but less than 10,000 therms per day.
 - (c) Customers with peak demands of 10,000 therms per day or greater.
6. All requirements of gas used as Boiler Fuel having demands of 1,000 therms per peak day or greater.
 - (a) Customers with peak demands of 1,000 therms but less than 3,000 therms per day.
 - (b) Customers with peak demands of 3,000 therms but less than 10,000 therms per day.
 - (c) Customers with peak demands of 10,000 therms per day or greater.

Issued June 2, 1999

Effective July 9, 1999

Issued by Avista Utilities
By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
 d/b/a Avista Utilities

IDAHO
 CONTINGENCY PLAN FOR FIRM SERVICE GAS CURTAILMENT - continued

The Company shall not be liable for any loss or damage occasioned by a shortage of supply due to conditions beyond Company's control nor shall such interruption or shortage constitute a breach of its contract.

When only partial curtailment of any classification in the order of priorities is required, such partial curtailment shall be apportioned pro rata among Customers in said classification when and where practicable.

Company shall have the right to inspect Customer's gas consuming facilities in order to determine Customer's requirements and proper position in the order of firm service priority.

Company shall endeavor to give notice by July 1 of any year in which it may expect firm service curtailment to Customers who may be subject to firm service curtailment for the following winter season. Each Customer so notified shall advise the Company by September 1 of such year the name of Customer's representative to whom Company shall give curtailment orders. Company shall also give as much advance notice as possible with respect to each curtailment order. Each curtailment order from Company shall be given by telephone or personal contact by Company to Customer's designated representative. Company shall specify the quantities to be curtailed or restored and the time for instituting curtailment or restoration.

Any quantity of gas taken by Customer in excess of that permitted by the curtailment notice shall be considered as unauthorized gas. Where the volume of unauthorized gas can be determined, Company shall bill and Customer shall pay for any unauthorized gas at the rate of 25¢ per therm in excess of 103% and 50¢ per therm in excess of 105% of the authorized allocation in addition to the regular charges incurred under the firm rate schedule under which Customer's bill is rendered. Payment of charges for unauthorized gas shall not under any circumstances be construed as granting Customer the right to take unauthorized gas or exclude any other remedies which may be available to Company to prevent such unauthorized use.

In the event it should become necessary to curtail firm service due to force majeure conditions, Company may curtail firm service without reference to the priorities established herein.

For the purpose of applying the foregoing priorities, Customer classes are defined as follows:

Residential Customers: Single family dwellings; separately metered apartments or flats; and centrally metered multiple dwellings or apartments where provisions for standby fuel is impracticable.

Institutional Customers: Facilities of municipal, state and Federal

Issued June 2, 1999

Effective July 9, 1999

Issued by Avista Utilities
 By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
d/b/a Avista Utilities

IDAHO
CONTINGENCY PLAN FOR FIRM SERVICE GAS CURTAILMENT - continued

governments and agencies thereof, except those leased or rented for non-governmental purposes; public and private schools; hospitals and other medical care facilities; and churches.

Commercial Customers: Customers primarily engaged in providing services, wholesale trade, retail trade, agriculture, forestry, fisheries, transportation, communications, utilities, finance, insurance, real estate, clubs and hotels. Customers not included directly in other definitions shall be classified in this category.

Industrial Customers: Customers engaged primarily in a process which creates or changes raw or unfinished materials into another form or product including mining and manufacturing.

Issued June 2, 1999 Effective July 9, 1999

Issued by Avista Utilities
By _____, Manager, Rates & Tariff Administration

AVISTA CORPORATION
 dba Avista Utilities

SCHEDULE 190
 NATURAL GAS EFFICIENCY PROGRAMS
 IDAHO

1. AVAILABILITY

The services described herein are available to qualifying residential, commercial, and industrial, retail natural gas distribution customers of Avista Corporation for the purpose of promoting the efficient use of natural gas. Customers receiving natural gas distribution service provided under special contract and/or customers receiving natural gas services not specified under Tariff Schedule 191 (Natural Gas Efficiency Rider Adjustment) are not eligible for services contained in this schedule unless specifically stated in such contract or other service agreement. The Company may provide partial funding for the installation of natural gas efficiency measures and may provide other services to customers for the purpose of identification and implementation of cost effective natural gas efficiency measures as described in this schedule. Facilities-based services are available to owners of facilities, and also may be provided to tenants who have obtained appropriate owner consent.

Assistance provided under this schedule is limited to end uses where natural gas is or would be the energy source and to measures which increase the efficient use of natural gas. Assistance may take the form of monetary incentives or non-monetary incentives, as further defined within this tariff. The acquisition of resources is cost-effective as defined by a Total Resource Cost test (TRC) as a portfolio. Customer participation under this schedule shall be based on eligibility requirements contained herein.

2. ELIGIBLE CUSTOMER SEGMENTS

The following customer segment definitions will be used in, but not limited to, the implementation of this tariff to enhance marketing by the Company and to ensure equitable access by customers.

2.1. Agricultural segment encompasses food and non-food production, processing and storage. Production includes irrigation, livestock and poultry facilities, greenhouses, and hydroponics. Food processing includes dairies, frozen food manufacturers, canneries, and produce processors. Product storage includes those facilities that store unprocessed and processed items such as potato, onion, and grain storage facilities, frozen food warehouses, and meat storage facilities.

2.2 Educational segment includes public and private entities, however most are classified as non-profit institutions. The majority of the segment is comprised of K-12 schools, colleges, and universities. Food service, science labs, athletic facilities, student housing and administration offices are also considered part of this segment.

Issued January 8, 2001

Effective February 15, 2001

Issued by Avista Utilities
 By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 190 - continued

ELIGIBLE CUSTOMER SEGMENTS - continued

- 2.3. Food Service** segment includes restaurants (fast food, casual and formal dining, taverns, nightclubs), grocery stores, convenience stores and service stations.
- 2.4 Health Care** segment includes all organizations whose primary purpose is to maintain or advance the health of the community members. These include but are not limited to public and private health care entities of various facility sizes, hospitals, clinics, minor emergency centers and extended care facilities, administrative office buildings used for managed care and payor administration work.
- 2.5 Hospitality** segment includes large hotels, small motels, convention centers, movie theaters, and recreational facilities.
- 2.6 Limited Income** segment consists of customers that meet established income guidelines. This segment specifically includes residential dwellings (single or multi-family to include manufactured homes) or those non-profit organizations whose primary purpose is to serve this customer segment.
- 2.7 Manufacturing/Public Works** segment includes forest products, mining, metals, asphalt/concrete, sewage and waste-water treatment, light manufacturing, and heavy manufacturing.
- 2.8 Office** segment includes a broad range of customer types ranging from small to large office buildings.
- 2.9 Residential** segment incorporates a range of demographics and housing structures. This segment includes single and multi-family residences including manufactured and modular homes as defined by the U.S. Department of Housing and Urban Development.
- 2.10 Retail** segment includes retail stores including, but not limited to, single proprietors, chain stores, strip malls and enclosed malls.

Issued January 8, 2001

Effective February 15, 2001

Issued by Avista Utilities
By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 190 - continued

3. MEASURES

Energy efficiency in the following areas may be applied to the previously defined customer segments. Technologies may not apply to all individual customer segments. Final determination of applicable measures will be made by Avista. The technologies may include, but are not limited to the following offerings.

- 3.1 Appliance measures** are those that upgrade the resource efficiency of appliances.
- 3.2 Assistive Technologies measures** are those assisting the physically or mentally challenged customer with adaptive controls for the safe, efficient and prudent use of resources.
- 3.3 Control measures** are products used to decrease resource consumption by modifying or decreasing the usage of equipment.
- 3.4 HVAC measures** are those which improve the resource efficiency of indoor space conditioning or ventilation.
- 3.5 Industrial measures** include those that improve the resource efficiency of manufacturing and related processes.
- 3.6 Maintenance measures** are those which increase the resource efficiency of equipment through maintenance protocols.

Issued January 8, 2001

Effective February 15, 2001

Issued by Avista Utilities
By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
 dba Avista Utilities

SCHEDULE 190 - continued

MEASURES – continued

- 3.7 Monitoring measures** improve the utilization of specific end-uses, facility usage, or aggregated customer usage. Measurement will be used to provide more accurate savings estimates, identify inefficient facilities, and as a tool for behavioral and operational modifications.
- 3.8 New Technologies** are products or process improvements that are not fully accepted in the marketplace. These may include the research or demonstration of equipment or processes that have not yet been commercialized.
- 3.9 Regional measures** measures are based upon cooperative approaches to market-transformation opportunities. These ventures are not necessarily limited to utility or energy-based cooperative efforts. The ventures may be pursued on an ad hoc or on a long-term basis.
- 3.9 Resource Management measures** focus on the modification of behavior and operations in resource usage (energy, water, sewer, and solid waste).
- 3.10 Shell measures** improve the resource efficiency of the envelope of the building. Such measures will may include items such as windows, walls, roof, and floors.
- 3.11 Sustainable Building measures** are those which increase resource efficiency of the design, construction or use of a facility. These measures may apply to new or existing buildings.

Issued January 8, 2001

Effective February 15, 2001

Issued by Avista Utilities
 By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 190 - continued

4. FUNDING AND NONMONETARY ASSISTANCE

4.1 Funding

The incentive level provided by the Company to a customer for natural gas efficiency measure(s) is based upon the simple payback of the measure prior to the application of an incentive, as calculated by Company staff and based upon standardized measure cost(s). Simple payback is defined as the capital cost of the project divided by the energy savings per year. The incentives shall be as follows:

Measures	Simple Pay-Back Period	Incentive Level (dollars/first year therm saved)
Natural Gas Efficiency	18 to under 48 months	2.00
	48 to under 72 months	2.50
	72 months and longer	3.00
New Technology	Under 48 months	2.50
	48 to under 72 months	3.00
	72 months and longer	3.50

All incentives will be capped at 50% of total project cost as determined by the Company based upon industry standards. New Technologies will be capped at 75% of total project cost.

Avista Corporation will actively pursue natural gas efficiency opportunities that may not fit within the prescribed services and simple pay-back periods described in this tariff. In these circumstances the customer and Avista Corporation will enter into a site specific services agreement.

4.2 Non-Monetary Assistance

Non-monetary assistance is service that does not involve the granting of direct monetary incentives to the customer. This type of assistance is available across all applicable segments. This assistance may be provided in various ways, that include, but are not limited to, the following:

Issued January 8, 2001

Effective February 15, 2001

Issued by Avista Utilities
By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
 dba Avista Utilities

SCHEDULE 190 - continued

- 4.2.1. **Educational**, training or informational activities that enhance resource efficiency. This may include technology or customer-segment specific seminars, literature, trade-show booths, advertising or other approaches to increasing the awareness and adoption of resource efficient measures and behaviors.
- 4.2.2. **Financial** activities intended to reduce or eliminate the financial barriers to the adoption of resource efficiency measures. This may include programs intended to reduce the payment rate for resource efficiency measures, direct provision of leased or loaned funds or other approaches to financial issues by better than existing market terms and conditions.
- 4.2.3. **Product samples** may be provided directly to the customer when resource efficient products may be available to the utility at significantly reduced cost as a result of cooperative buying or similar opportunities.
- 4.2.4. **Technical Assistance** may consist of engineering, financial or other analysis provided to the customer by or under the direction of, Avista Corporation staff. This may take the form of design reviews, product demonstrations, third-party bid evaluations, facility audits, measurement and evaluation analysis or other forms of technical assistance that addresses the cost-effectiveness, technical applicability or end-use characteristics of customer alternatives.

5. BUDGET & REPORTING

The following table outlines an estimated budget that is divided into the following categories:

Commerical and Industrial – customers receiving natural gas service under commercial and industrial rate schedules

Residential (Regular & Limited Income) – residential customers receiving services from designated community action agencies or other service organizations

Regional (Residential & Commerical/Industrial) – natural gas efficiency market transformation programs in cooperation with agencies such as Northwest Energy Efficiency Alliance

Site Specific Service Agreements – natural gas efficiency improvements that may be considered unique situations while demonstrating cost effectiveness and prudence

Issued January 8, 2001

Effective February 15, 2001

Issued by Avista Utilities
 By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
 dba Avista Utilities

SCHEDULE 190 - continued

BUDGET & REPORTING, continued

Categories	Idaho Expected Budget %	Idaho Expected Budget \$
Commercial & Industrial	25%	\$75,000
Residential (Regular & Limited Income)	45%	\$137,000
Regional	5%	\$20,000
Site-Specific Service Agr.	25%	\$75,000
Total	100%	\$307,000

*Based on Estimated Tariff Rider revenue per year.

This budget is used as a guideline to provide services to all Customer classes. Budgets may deviate from one category to another based on the opportunity to incorporate cost-effective efficiency improvements.

Annual Idaho therm savings of 92,100 therms will be achieved each year. Periodic reports will be compiled that demonstrate the progression of savings achieved and dollars spent each year. The calendar year will be used as the timeline, with the exception of first year approval, which will be determined on a pro-rated basis.

6. OPTIONAL HIGH ANNUAL LOAD FACTOR LARGE GENERAL SERVICE PROGRAM

Customers receiving natural gas service under Schedules 121, 122, 131 and 132 with cost-effective natural gas efficiency projects are eligible to respond to the Company's Request for Proposals (RFP). The RFP will be developed jointly with representative Customers and the Northwest Industrial Gas Users (NWIUGU). The RFP will be available for release no later than April 1, 2001 and annually thereafter.

Natural gas savings are to be calculated using standard engineering practices, and with operations schedules documented by the Customer. The Company will review natural gas savings calculations, and reserves the right to modify energy savings estimates. Actual savings may be trued up based on post-installation energy use monitoring. Further details will be provided in the RFP.

Issued January 8, 2001

Effective February 15, 2001

Issued by Avista Utilities
 By

, Manager, Rates & Tariff Administration

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 190 - continued

Funding is available directly to the Customer upon receipt of customer verification of completed installation. The Company will fund cost-effective projects, using the cost-effectiveness standards to determine the value of natural gas savings, such that the Company's incentive satisfies the Total Resource Cost test (TRC) as a portfolio. Project funding will be up to the amount of conservation revenues collected from the Schedule 121, 122, 131, and 132 Customers under Schedule 191 of this Tariff over the period for which this Schedule is in effect, minus the Company's cost to administer this program. Annual incentive amounts for this program will be subject to the Company's annual budget for energy efficiency programs. Further provisions will be provided in the RFP. The Company, at its option, may inspect installations prior to payments of the funding.

Customers are responsible for developing project proposals, including estimates of natural gas savings. Selection and use of a third party to develop, build, install or verify the project, will be the Customer's responsibility. Upon acceptance by the Company, the Customer shall complete the project over the mutually determined time frame, to allow for verification and payment of the incentive. The Customer agrees to provide the Company access to information necessary to verify energy savings and cost-effectiveness. Further provisions are provided in the RFP.

7. GENERAL RULES AND PROVISIONS

Service under this schedule is subject to the General Rules and Provisions contained in this tariff and is limited to facilities receiving natural gas service from the Company.

All installations and equipment must comply with all local code and permit requirements applicable and be properly inspected, if required, by appropriate agencies.

The Company may establish specifications regarding any natural gas efficiency measures and modifications to be effected under this schedule and may conduct inspections to insure that such specifications are met.

Issued January 8, 2001

Effective February 15, 2001

Issued by Avista Utilities
By

, Manager, Rates & Tariff Administration

OCT 31 '06

NOV 1 - '06

Per. O.W. 30167¹⁹¹

Jean W. Jewell

SECRETARY

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 191

ENERGY EFFICIENCY RIDER ADJUSTMENT - IDAHO

APPLICABLE:

To Customers in the State of Idaho where the Company has natural gas service available. This Energy Efficiency Rider or Rate Adjustment shall be applicable to all retail customers taking service under Schedules 101, 111, 112, 121, 122, 131, and 132. This Rate Adjustment, is designed to recover costs incurred by the Company associated with providing energy efficiency services and programs to customers. The Company may, at its discretion to match revenue under this schedule with demand for services under Schedule 190, reduce or increase this charge on an annual basis. Any change in this charge is subject to Commission approval and its review of the previous year expenditures under Schedule 190 and determinations with regard to any revenue carry forward, and prospective budget on an annual basis. Any annual expenditures exceeding annual collections when combined with any carry forward budget surplus shall be at the Company's risk of future recovery.

MONTHLY RATE:

The energy charges of the individual rate schedules are to be increased by the following amounts:

Schedule 101	\$0.02063 per Therm
Schedule 111 & 112	\$0.01827 per Therm
Schedule 121 & 122	\$0.01739 per Therm
Schedule 131 & 132	\$0.01523 per Therm

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

September 13, 2006

Effective

~~October 13, 2006~~

Issued by Avista Utilities

By Kelly O. Norwood, Vice President, State and Federal Regulation

Kelly Norwood