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IDAHO PUBLIC
UTILITIES COMMISSION

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Via Electronic Mail

December 21, 2015

Jean D. Jewell
Commission Secretary
Idaho Public Utilities Commission
472 W. Washington St.
Boise, ID 83702

RE: Tariff I.P.U.C. No. 28 (Electric) and Tariff I.P.U.C. No. 27 (Natural Gas)
Docket Nos. AVU-E-15-05 and AVU-G-15-01

Compliance Tariff Filing
Commission Order No. 33437 - Case Nos. AVU-E-15-05 and AVU-G-15-01

The following tariff sheets are enclosed for electronic filing with the Commission in compliance with the Commission's Order No. 33437 in Case Nos. AVU-E-15-05 and AVU-G-15-01.

Electric

Fifth Revision Sheet B canceling Fourth Revision Sheet B
Tenth Revision Sheet B-1 canceling Ninth Revision Sheet B-1
Tenth Revision Sheet 001 canceling Ninth Revision Sheet 001
Tenth Revision Sheet 011 canceling Ninth Revision Sheet 011
Third Revision Sheet 012 canceling Second Revision Sheet 012
Tenth Revision Sheet 021 canceling Ninth Revision Sheet 021
Third Revision Sheet 022 canceling Second Revision Sheet 022
Tenth Revision Sheet 025 canceling Ninth Revision Sheet 025
Sixth Revision Sheet 025A canceling Fifth Revision Sheet 025A
Ninth Revision Sheet 025P canceling Sub. Eighth Revision Sheet 025P
Fifth Revision Sheet 025PA canceling Fourth Revision Sheet 025PA
Tenth Revision Sheet 031 canceling Ninth Revision Sheet 031
Third Revision Sheet 032 canceling Second Revision Sheet 032
Ninth Revision Sheet 041 canceling Eighth Revision Sheet 041
Fifth Revision Sheet 041A canceling Fourth Revision Sheet 041A
Ninth Revision Sheet 042 canceling Eighth Revision Sheet 042
Sixth Revision Sheet 042A canceling Fifth Revision Sheet 042A
Original Sheet 042B
Ninth Revision Sheet 044 canceling Eighth Revision Sheet 044
Fifth Revision Sheet 044A canceling Fourth Revision Sheet 044A
Ninth Revision Sheet 045 canceling Eighth Revision Sheet 045
Ninth Revision Sheet 046 canceling Eighth Revision Sheet 046
Original Sheet 46A
Ninth Revision Sheet 047 canceling Eighth Revision Sheet 047
Fifth Revision Sheet 047A canceling Fourth Revision Sheet 047A

Fourth Revision Sheet 048 canceling Third Revision Sheet 048
Ninth Revision Sheet 049 canceling Eighth Revision Sheet 049
Fifth Revision Sheet 049A canceling Fourth Revision Sheet 049A
Original Sheet 075
Original Sheet 075A
Original Sheet 075B
Original Sheet 075C
Second Revision Sheet 097 canceling First Revision Sheet 097

Natural Gas

Sixth Revision Sheet B canceling Fifth Revision Sheet B
Tenth Revision Sheet 101 canceling Sub. Ninth Revision Sheet 101
Eleventh Revision Sheet 111 canceling Sub. Tenth Revision Sheet 111
Twelfth Revision Sheet 112 canceling Sub. Eleventh Revision Sheet 112
Eleventh Revision Sheet 131 canceling Sub. Tenth Revision Sheet 131
Thirteenth Revision Sheet 132 canceling Sub. Twelfth Revision Sheet 132
Tenth Revision Sheet 146 canceling Ninth Revision Sheet 146
Original Sheet 175
Original Sheet 175A
Original Sheet 175B
Original Sheet 175C
Second Revision Sheet 197 canceling First Revision Sheet 197

The tariff sheets also contain the agreed upon changes, as detailed in the Settlement Stipulation, related to the Fixed Cost Adjustment Schedules 75 and 175. Consistent with Section 15(b) of the approved Settlement Stipulation, the following tariff sheet is cancelled effective January 1, 2016:

Electric Tariff Cancellation – Eighth Revision Sheet 43

In addition, subsequent to the filing of the Settlement Stipulation, the rates related to the Company's annual Purchased Gas Cost Adjustment filing (Schedules 150 & 155) were approved (Case AVU-G-15-02). Those new rates are reflected in the natural gas tariffs under "Other Charges" which are components of the total billing rates detailed on the tariffs.

These tariff sheets have an effective date of January 1, 2016, in compliance with the Order.

Also enclosed is a copy of the workpapers supporting the rate changes within the tariffs. If you have any questions regarding this filing, please call Patrick Ehrbar at (509) 495-8620 or Joe Miller at (509) 495-4546.

Sincerely,



David J. Meyer
Vice President & Chief Counsel for Regulatory
and Governmental Affairs

Enclosures

Electric

AVISTA CORPORATION
dba Avista Utilities

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By

Kelly Norwood, Vice President, State & Federal Regulation



AVISTA CORPORATION
 dba Avista Utilities

Per O.N. 33437
 Jean D. Jewell Secretary

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Kelly Norwood

AVISTA CORPORATION
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SCHEDULE 1

RESIDENTIAL SERVICE - IDAHO

(Single phase & available voltage)

AVAILABLE:

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

APPLICABLE:

To service for domestic purposes in each individual residence, apartment, mobile home, or other living unit when all such service used on the premises is supplied through a single meter.

Where a portion of a dwelling is used regularly for the conduct of business or where a portion of the electricity supplied is used for other than domestic purposes, the appropriate general service schedule is applicable. However, if the service for all domestic purposes is metered separately, this schedule will be applied to such service. When two or more living units are served through a single meter, the appropriate general service schedule is applicable.

MONTHLY RATE:

\$5.25 Basic Charge, plus

First 600 kWh 8.224¢ per kWh

All over 600 kWh 9.183¢ per kWh

Monthly Minimum Charge: \$5.25

OPTIONAL SEASONAL MONTHLY CHARGE:

A \$5.25 monthly charge shall apply to Customers who close their account on a seasonal or intermittent basis, provided no energy usage occurs during an entire monthly billing cycle while the account is closed. Customers choosing this option are required to notify the Company in writing or by phone in advance and the account will be closed at the start of the next billing cycle following notification. If energy is used during a monthly billing cycle, the above listed energy charges and basic charge of \$5.25 shall apply.

SPECIAL TERMS AND CONDITIONS:

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

The above Monthly Rates are subject to increases or decreases as set forth in Tax Adjustment Schedule 58, Residential and Farm Energy Rate Adjustment Schedule 59, Temporary Power Cost Adjustment Schedule 66, Fixed Cost Adjustment Mechanism Schedule 75, Energy Efficiency Rider Adjustment Schedule 91 and Earnings Test Deferral Rebate Schedule 97.

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VP, State & Federal Regulation



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SCHEDULE 11

GENERAL SERVICE - IDAHO

(Available phase and voltage)

AVAILABLE:

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

APPLICABLE:

To general service supplied for all power requirements when all such service taken on the premises is supplied through one meter installation.

MONTHLY RATE:

The sum of the following charges:

\$10.00 Basic Charge, plus

Energy Charge:

First 3650 kWh 9.686¢ per kWh

All Over 3650 kWh 7.216¢ per kWh

Demand Charge:

No charge for the first 20 kW of demand.

\$5.25 per kW for each additional kW of demand.

Minimum:

\$10.00 for single phase service and \$17.10 for three phase service; unless a higher minimum is required under contract to cover special conditions.

DEMAND:

The average kW supplied during the 15-minute period of maximum use during the month as determined by a demand meter.

SPECIAL TERMS AND CONDITIONS:

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

The above Monthly Rates are subject to increases or decreases as set forth in Tax Adjustment Schedule 58, Temporary Power Cost Adjustment Schedule 66, Fixed Cost Adjustment Mechanism Schedule 75, Energy Efficiency Rider Adjustment Schedule 91 and Earnings Test Deferral Rebate-Schedule 97.

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AVISTA CORPORATION
d/b/a Avista Utilities**SCHEDULE 12****RESIDENTIAL AND FARM GENERAL SERVICE - IDAHO**
(Alternating 60 cycle current, available phase and voltage)**AVAILABLE:**

To Customers in the State of Idaho who meet the requirements for service under Schedule 11 and whose electric use qualifies as a "residential load" as defined in the Pacific Northwest Electric Power Planning and Conservation Act, P.L. 96-501, and the Residential Purchase and Sale Agreement contract in effect between the Company and the Bonneville Power Administration. "Residential Load" means all usual residential, apartment, seasonal dwellings and farm electric loads or uses. Any electric use by such customers, which does not so qualify, shall be served under Schedule 11 or other appropriate rate schedule.

MONTHLY RATE:

The Monthly Rate shall be the same as that contained in the currently effective Schedule 11 of this tariff.

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 Tax Adjustment Schedule 58, Residential and Farm Energy Rate Adjustment Schedule 59, Temporary Power Cost Adjustment Schedule 66, Fixed Cost Adjustment Mechanism Schedule 75, Energy Efficiency Rider Adjustment Schedule 91 and Earnings Test Deferral Rebate Schedule 97.

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AVISTA CORPORATION
d/b/a Avista Utilities**SCHEDULE 21**
LARGE GENERAL SERVICE - IDAHO
(Available phase and voltage)**AVAILABLE:**

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

APPLICABLE:

To general service supplied for all power requirements when all such service taken on the premises is supplied through one meter installation. Customer shall provide and maintain all transformers and other necessary equipment on his side of the point of delivery and may be required to enter into a written contract for five (5) years or longer.

MONTHLY RATE:

The sum of the following demand and energy charges:

Energy Charge:

| | | |
|----------|-------------|----------------|
| First | 250,000 kWh | 6.344¢ per kWh |
| All Over | 250,000 kWh | 5.414¢ per kWh |

Demand Charge:

\$350.00 for the first 50 kW of demand or less.

\$4.75 per kW for each additional kW of demand.

Primary Voltage Discount:

If Customer takes service at 11 kv (wye grounded) or higher, he will be allowed a primary voltage discount of 20¢ per kW of demand per month.

Power Factor Adjustment Charge:

If Customer has a reactive kilovolt-ampere (kVAR) meter, he will be subject to a Power Factor Adjustment charge, as set forth in the Rules & Regulations.

Minimum:

\$350.00, unless a higher minimum is required under contract to cover special conditions.

ANNUAL MINIMUM:

The current 12-month billing including any charges for power factor correction shall be not less than \$10.00 per kW of the highest demand established during the current 12-month period provided that such highest demand shall be adjusted by the elimination of any demand occasioned by an operation totally abandoned during such 12-month period.

DEMAND:

The average kW supplied during the 15-minute period of maximum use during the month as determined by a demand meter.

SPECIAL TERMS AND CONDITIONS:

Customers served at 11 kv or higher shall provide and maintain all transformers and other necessary equipment on their side of the point of delivery.

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

The above Monthly Rates are subject to increases or decreases as set forth in Tax Adjustment Schedule 58, Temporary Power Cost Adjustment Schedule 66, Fixed Cost Adjustment Schedule 75, Energy Efficiency Rider Adjustment Schedule 91 and Earnings Test Deferral Rebate Schedule 97.

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SCHEDULE 22

RESIDENTIAL AND FARM LARGE GENERAL SERVICE - IDAHO
(Alternating 60 cycle current, available phase and voltage)

AVAILABLE:

To Customers in the State of Idaho who meet the requirements for service under Schedule 21 and whose electric use qualifies as a "residential load" as defined in the Pacific Northwest Electric Power Planning and Conservation Act, P.L. 96-501, and the Residential Purchase and Sale Agreement contract in effect between the Company and the Bonneville Power Administration. "Residential Load" means all usual residential, apartment, seasonal dwellings and farm electric loads or uses. Any electric use by such customers, which does not so qualify, shall be served under Schedule 21 or other appropriate rate schedule.

MONTHLY RATE:

The Monthly Rate shall be the same as that contained in the currently effective Schedule 21 of this tariff.

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 Tax Adjustment Schedule 58, Residential and Farm Energy Rate Adjustment Schedule 59, Temporary Power Cost Adjustment Schedule 66, Fixed Cost Adjustment Schedule 75, Energy Efficiency Rider Adjustment Schedule 91 and Earnings Test Deferral Rebate Schedule 97.

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SCHEDULE 25

EXTRA LARGE GENERAL SERVICE - IDAHO
(Three phase, available voltage)

AVAILABLE:

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

APPLICABLE:

To general service supplied for all power requirements when all such service taken on the premises is supplied through one meter installation for a demand of not less than 2,500 kVA but not greater than 25,000 kVA. The average of the Customer's demand for the most recent twelve-month period must fall within these demand limits for service under this schedule. If the Customer has less than twelve months of billing history, the Customer must have a minimum of six consecutive billing months of demand of at least 2,500 kVA in order to receive service under this schedule. New Customers must meet the above criteria or otherwise provide the Company with reasonable assurance that their peak demand will average at least 2,500 kVA. Customer shall provide and maintain all transformers and other necessary equipment on his side of the point of delivery and enter into a written contract for five (5) years or longer.

MONTHLY RATE: The sum of the following demand and energy charges:

Energy Charge:

| | | |
|----------|-------------|----------------|
| First | 500,000 kWh | 5.251¢ per kWh |
| All Over | 500,000 kWh | 4.446¢ per kWh |

Demand Charge:

\$12,500.00 for the first 3,000 kVA of demand or less.
\$4.50 per kVA for each additional kVA of demand.

Primary Voltage Discount:

If Customer takes service at 11 kV (wye grounded) or higher, he will be allowed a primary voltage discount of 20¢ per kVA of demand per month.

Minimum:

The demand charge unless a higher minimum is required under contract to cover special conditions.

ANNUAL MINIMUM: \$687,360

Any annual minimum deficiency will be determined during the April billing cycle for the previous 12-month period. For a customer who has taken service on this schedule for less than 12 months, the annual minimum will be prorated based on the actual months of service. The annual minimum will also be prorated if base rates change during the 12-month period. The annual minimum is based on 916,667 kWh's per month (11,000,000 kWh's annually), plus twelve months multiplied by the monthly minimum demand charge for the first 3,000 kVa of demand. The annual minimum reflected above is based on base

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SCHEDULE 25A

revenues only. Any other revenues paid by customers in their billed rates (such as the DSM Tariff Rider Schedule 91) do not factor in to the annual minimum calculation.

DEMAND:

The average kVA supplied during the 30-minute period of maximum use during the current month as measured by Company's metering equipment.

SPECIAL TERMS AND CONDITIONS:

For Customers who have more than one metering point to serve contiguous facilities or properties, the coincident demand from all such meters must not exceed 25,000 kVA in order to receive service under this schedule. Customers whose demand from all such meters exceeds 25,000 kVA may be served under special contract wherein the rates, terms, and conditions of service are specified and approved by the I.P.U.C. If the Company and the Customer cannot agree on the rates, terms, and conditions of service, the matter will be brought before the I.P.U.C. for resolution. If the Customer requires service during either the contract negotiation or resolution period, service will be supplied under this rate schedule subject to refund or surcharge based on the terms of the final contract.

For Customers whose power factor is less than 80%, their kVA demand will be computed at an 80% power factor and the resulting kVA must be at least 2,500 in order to receive service under this schedule.

Customers utilizing resistance load banks solely for the purpose of increasing their demand in order to qualify for service under this schedule will not be served under this schedule.

Existing Customers who install demand-side management measures after May 1, 1992, which cause their demand to fall below 2,500 kVA will continue to qualify for service under this schedule. The Company will estimate the Customer's demand reduction created by those demand-side management measures in order to determine qualification for service under this schedule. If a Customer installs demand-side management measures without assistance from the Company, it is the Customer's responsibility to inform the Company regarding the installation of such measures.

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

The above Monthly Rates are subject to increases or decreases as set forth in Tax Adjustment Schedule 58, Temporary Power Cost Adjustment Schedule 66, Energy Efficiency Rider Adjustment Schedule 91 and Earnings Test Deferral Rebate Schedule 97.

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AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 25P

EXTRA LARGE GENERAL SERVICE TO CLEARWATER PAPER'S FACILITY - IDAHO
(Three phase, available voltage)

AVAILABLE:

To Clearwater Paper Corporation's Lewiston, Idaho Facility.

APPLICABLE:

To general service supplied for all power requirements with a demand of not less than 2,500 kVA but not greater than 110,000 kVA. The average of the Customer's demand for the most recent twelve-month period must fall within these demand limits for service under this schedule. Customer shall provide and maintain all transformers and other necessary equipment on its side of the point of delivery and enter into a written contract for five (5) years or longer.

MONTHLY RATE: The sum of the following demand and energy charges:

Energy Charge:

4.272¢ per kwh

Demand Charge:

\$12,500.00 for the first 3,000 kVA of demand or less.

1st Demand Block: \$4.50 per kVA for each additional kVA of demand up to 55,000 kVA.

2nd Demand Block: \$2.00 per kVA for each additional kVA of demand above 55,000 kVA.

Primary Voltage Discount:

If Customer takes service at 11 kV (wye grounded) or higher, it will be allowed a primary voltage discount of 20¢ per kVA of demand per month.

Minimum:

The demand charge unless a higher minimum is required under contract to cover special conditions.

ANNUAL MINIMUM: \$619,920

Any annual minimum deficiency will be determined during the April billing cycle for the previous 12-month period. The annual minimum is based on 916,667 kWh's per month, plus twelve months multiplied by the monthly minimum demand charge for the first 3,000 kVa of demand. The annual minimum reflected above is based on base revenues only. Any other revenues paid in billed rates (such as the DSM Tariff Rider Schedule 91) do not factor into the annual minimum calculation.

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SCHEDULE 25P (continued)

DEMAND:

The average kVA supplied during the 30-minute period of maximum use during the current month as measured by Company's metering equipment.

The Demand rate for all kVA above 55,000 is directly related to the terms and conditions of to the Service Agreement between Clearwater Paper and Avista, which is effective on July 1, 2013, for a period of 5 years, with an evergreen provision. Avista and Clearwater agree that Clearwater's load under Schedule 25P will increase during planned generation outages, intermittent Clearwater generation outages, and other variations in Clearwater Facility load. If, however, Clearwater sells any of its generation output to any third party, thereby taking all or a larger portion of its retail load from Avista, the second demand block described above would no longer be applicable, and all demand would be billed at the first block rate, i.e., the rate per kVA charged for each kVA from 3001 kVA to 55,000 kVA.

SPECIAL TERMS AND CONDITIONS:

All Special Terms and Conditions are addressed in the Service Agreement between Avista and Clearwater Paper Corporation as approved by the Commission effective July 1, 2013.

Service under this schedule is subject to the Rules and Regulations contained in this tariff. The above Monthly Rates are subject to increases or decreases as set forth in Tax Adjustment Schedule 58, Temporary Power Cost Adjustment Schedule 66, Energy Efficiency Rider Adjustment Schedule 91 and Earnings Test Deferral Rebate Schedule 97.

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AVISTA CORPORATION
d/b/a Avista UtilitiesSCHEDULE 31
PUMPING SERVICE - IDAHO
(Available phase and voltage)

AVAILABLE:

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

APPLICABLE:

To service through one meter for pumping water or water effluents, including incidental power used for other equipment and lighting essential to the pumping operation. For such incidental service, Customer will furnish any transformers and other necessary equipment. Customer may be required to enter into a written contract for five (5) years or longer and will have service available on a continuous basis unless there is a change in ownership or control of property served.

MONTHLY RATE:

The sum of the following charges:

\$8.00 Basic Charge, plus

Energy Charge:

9.365¢ per kWh for the first 85 kWh per kW of demand, and for the next 80 kWh per kW of demand but not more than 3,000 kWh.

7.983¢ per kWh for all additional kWh.

Annual Minimum:

\$12.00 per kW of the highest demand established in the current year ending with the November billing cycle. If no demand occurred in the current year, the annual minimum will be based on the highest demand in the latest previous year having a demand.

Demand:

The average kW supplied during the 15-minute period of maximum use during the month determined, at the option of Company, by a demand meter or nameplate input rating of pump motor.

SPECIAL TERMS AND CONDITIONS:

If Customer requests the account to be closed by reason of change in ownership or control of property, the unbilled service and any applicable annual minimum will be prorated to the date of closing.

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

The above Monthly Rates are subject to increases or decreases as set forth in Tax Adjustment Schedule 58, Temporary Power Cost Adjustment Schedule 66, Fixed Cost Adjustment Schedule 75, Energy Efficiency Rider Adjustment Schedule 91 and Earnings Test Deferral Rebate Schedule 97.

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SCHEDULE 32

RESIDENTIAL AND FARM PUMPING SERVICE - IDAHO
(Alternating 60 cycle current, available phase and voltage)

AVAILABLE:

To Customers in the State of Idaho who meet the requirements for service under Schedule 31 and whose electric use qualifies as a "residential load" as defined in the Pacific Northwest Electric Power Planning and Conservation Act, P.L. 96-501, and the Residential Purchase and Sale Agreement contract in effect between the Company and the Bonneville Power Administration. "Residential Load" means all usual residential, apartment, seasonal dwellings and farm electric loads or uses. Any electric use by such customers, which does not so qualify, shall be served under Schedule 31 or other appropriate rate schedule.

MONTHLY RATE:

The Monthly Rate shall be the same as that contained in the currently effective Schedule 31 of this tariff.

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 Tax Adjustment Schedule 58, Residential and Farm Energy Rate Adjustment Schedule 59, Temporary Power Cost Adjustment Schedule 66, Fixed Cost Adjustment Mechanism Schedule 75, Energy Efficiency Rider Adjustment Schedule 91 and Earnings Test Deferral Rebate Schedule 97.

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SCHEDULE 41

COMPANY OWNED STREET LIGHT SERVICE-IDAHO
(Single phase and available voltage)

AVAILABLE:

To agencies of local, state, or federal governments in all Idaho territory served by Company. Closed to new installations as of November 24, 1981, except where Company and customer agree, mercury vapor lamps may be installed to provide compatibility with existing light sources.

APPLICABLE:

To annual operation of dusk-to-dawn lighting for public streets and thoroughfares upon receipt of an authorized application.

MONTHLY RATE:

| Fixture & Size (Lumens) | Pole Facility | | | | | | | | | |
|-------------------------------|---------------|------|-----------|----------|---------------|------|---------------------------------|------|--------------------------|----------|
| | No Pole | | Wood Pole | | Pedestal Base | | Metal Standard Direct Burial | | Developer Contributed | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | Code | Rate | Code | Rate | Code | Rate | Code | Rate | Code | Rate |
| <u>Single Mercury Vapor</u> | | | | | | | | | | |
| 7000 | | | 411 | \$ 14.68 | | | | | 416 | \$ 14.68 |
| 10000 | | | 511 | 17.78 | | | | | | |
| 20000 | | | 611 | 25.08 | | | | | | |

*Not available to new customers accounts, or locations.

#Decorative Curb.

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SCHEDULE 41A - continued

SPECIAL TERMS AND CONDITIONS:

Company will install, own, and maintain the facilities for supplying street lighting service using facilities utilizing Company's design.

Company will furnish the necessary energy, repairs and maintenance work including lamp and glassware replacement. Repairs and maintenance work will be performed by Company during the regularly scheduled working hours.

Individual lamps will be replaced on burnout as soon as reasonably possible after notification by Customer and subject to Company's operating schedules and requirements.

Company will make any change in location at the request and expense of Customer. Service may be terminated (abandoned) at any location on payment by Customer of Company's average present investment less net salvage in the facilities abandoned. Customer, at his option, may order a change of location of the facilities and pay Company the cost of relocation rather than the cost of termination.

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

The above Monthly Rates are subject to increases as set forth in Tax Adjustment Schedule 58, Temporary Power Cost Adjustment Schedule 66, Energy Efficiency Rider Adjustment Schedule 91 and Earnings Test Deferral Rebate Schedule 97.

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AVISTA CORPORATION
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SCHEDULE 42

COMPANY OWNED STREET LIGHT SERVICE - IDAHO
(Single phase and available voltage)

AVAILABLE:

To agencies of local, state, or federal governments in all Idaho territory served by Company.

APPLICABLE:

To annual operation of dusk-to-dawn lighting for public streets and thoroughfares upon receipt of an authorized application.

MONTHLY RATE:

| Fixture & Size | Pole Facility | | | | | | | | | |
|------------------------------------------|---------------|---------|-----------|----------|---------------|---------|----------------|---------|-----------------------|---------|
| | No Pole | | Wood Pole | | Pedestal Base | | Metal Standard | | Developer Contributed | |
| | | | | | | | Direct Burial | | | |
| | Code | Rate | Code | Rate | Code | Rate | Code | Rate | Code | Rate |
| <u>Single High-Pressure Sodium Vapor</u> | | | | | | | | | | |
| (Nominal Rating in Watts) | | | | | | | | | | |
| 50W | 235 | \$10.34 | | | | | 234# | \$12.90 | | |
| 100W | 935 | 10.82 | | | | | 434# | 13.56 | | |
| 100W | 435 | 12.57 | 431 | \$ 13.18 | 432 | \$23.75 | 433 | 23.75 | 436 | \$13.18 |
| 200W | 535 | 20.86 | 531 | 21.48 | 532 | 31.99 | 533 | 31.99 | 536 | 21.48 |
| 250W | 635 | 24.47 | 631 | 25.11 | 632 | 35.63 | 633 | 35.63 | 636 | 25.11 |
| 400W | 835 | 36.73 | 831 | 37.34 | 832 | 47.91 | 833 | 47.91 | 836 | 37.34 |
| 150W | | | | | | | | | 936 | 19.62 |

Double High-Pressure Sodium Vapor

(Nominal Rating in Watts)

| | | | | | | | | | | |
|------|-----|---------|-----|----------|-----|----------|--|--|-----|----------|
| 100W | | | 441 | \$ 26.45 | 442 | \$ 37.72 | | | 446 | \$ 26.45 |
| 200W | 545 | \$41.70 | | | 542 | 54.19 | | | 546 | 42.32 |

#Decorative Curb

Decorative Sodium Vapor

| | | | | | | |
|----------------|-----|---------|--|--|-------|-------|
| 100W Granville | 475 | \$18.88 | | | 474* | 24.55 |
| 100W Post Top | | | | | 484* | 23.55 |
| 100W Kim Light | | | | | 438** | 13.57 |

*16' fiberglass pole

**25' fiberglass pole

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VP, State & Federal Regulation



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SCHEDULE 42A - Continued

MONTHLY RATE:

| Fixture & Size | Pole Facility | | | | | | | |
|------------------------------------------|---------------|-------|-----------|----------|---------------|---------|----------------|-----------------------|
| | No Pole | | Wood Pole | | Pedestal Base | | Metal Standard | |
| | | | | | | | Direct Burial | Developer Contributed |
| | Code | Rate | Code | Rate | Code | Rate | Code | Rate |
| <u>Single Light Emitting Diode (LED)</u> | | | | | | | | |
| (Nominal Rating in Watts) | | | | | | | | |
| 70W | 935L | 10.82 | | | | | 434L# | 13.56 |
| 70W | 435L | 12.57 | 431L | \$ 13.18 | 432L | \$23.75 | 433L | 23.75 |
| 107W | 535L | 20.86 | 531L | 21.48 | 532L | 31.99 | 533L | 31.99 |

Double Light Emitting Diode (LED)

(Nominal Rating in Watts)

| | | | | | | | | |
|------|------|---------|----------|------|----------|--|------|----------|
| 70W | | 441L | \$ 26.45 | 442L | \$ 37.72 | | 446L | \$ 26.45 |
| 107W | 545L | \$41.70 | | 542L | 54.19 | | 546L | 42.32 |

#Decorative Curb

Decorative LED

70W Granville 475L \$18.88

70W Post Top

474L* 24.55

484L* 23.55

*16' fiberglass pole

Custom Street Light Calculation

Customers who choose to add street light fixtures that are outside of the offerings listed above will be quoted a fixed monthly rate based on the following rate calculation. The three components detailed below will be added together to develop the new Schedule 42 rate.

Step 1 – The capital component will be determined by multiplying an engineering estimate of the installed cost of the new light component, or fixture, by the Capital Recovery Factor of **13.296%**.

Step 2 – The maintenance component will either be the embedded maintenance cost of a similar existing fixture or an engineering estimate of the maintenance cost of a new fixture. The maintenance component for an existing light can be derived by subtracting the Schedule 46 (energy) light code monthly charge from the same Schedule 44 light code monthly charge (maintenance and energy).

Step 3 – The energy component will either be the energy cost of the same wattage light under Schedule 46 or the calculation of a new custom fixture detailed on Schedule 46.

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SCHEDULE 42B - Continued

SPECIAL TERMS AND CONDITIONS:

Company will install, own, and maintain the facilities for supplying street lighting service using facilities utilizing Company's design.

Company will furnish the necessary energy, repairs and maintenance work including lamp and glassware cleaning and replacement. Repairs and maintenance work will be performed by Company during regularly scheduled working hours.

Individual lamps will be replaced on burnout as soon as reasonably possible after notification by Customer and subject to Company's operating schedules and requirements.

Company will make any change in location at the request and expense of Customer. Service may be terminated (abandoned) at any location on payment by Customer of Company's average present investment less net salvage in the facilities abandoned. Customer, at his option, may order a change of location of the facilities and pay Company the cost of relocation rather than the cost of termination.

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

The above Monthly Rates are subject to increases as set forth in Tax Adjustment Schedule 58, Temporary Power Cost Adjustment Schedule 66, Energy Efficiency Adjustment Rider Schedule 91 and Earnings Test Deferral Rebate Schedule 97.

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SCHEDULE 44

CUSTOMER OWNED STREET LIGHT ENERGY AND MAINTENANCE SERVICE -
IDAHO
HIGH-PRESSURE SODIUM VAPOR
(Single phase and available voltage)

AVAILABLE:

To agencies of local, state, or federal governments in all Idaho territory served by Company. Closed to new installations effective January 1, 2016.

APPLICABLE:

To annual operation of dusk-to-dawn lighting for public streets and thoroughfares upon receipt of an authorized application.

MONTHLY RATE:

| Fixture & Size (Lumens) | Pole Facility | | | | | | | |
|------------------------------------------|---------------|---------|--------------|---------|------------------|---------|------------------|--------------------------|
| | No Pole | | Wood Pole | | Pedestal Base | | Metal Standard | |
| | | | | | | | Direct Burial | Developer Contributed |
| | Code | Rate | Code | Rate | Code | Rate | Code | Rate |
| <u>Single High-Pressure Sodium Vapor</u> | | | | | | | | |
| 100W | 435 | \$ 9.60 | 431 | \$ 9.60 | 432 | \$ 9.60 | 433 | \$ 9.60 |
| 200W | 535 | 14.48 | 531 | 14.48 | 532 | 14.48 | 533 | 14.48 |
| 250W | 635 | 16.28 | 631 | 16.28 | 632 | 16.28 | 633 | 16.28 |
| 310W | 735 | 18.54 | 731 | 18.54 | 732 | 18.54 | 733 | 18.54 |
| 400W | 835 | 25.93 | 831 | 25.93 | 832 | 25.93 | 833 | 25.93 |
| 150W | 935 | 12.59 | 931 | 12.59 | 932 | 12.59 | 933 | 12.59 |
| <u>Double High-Pressure Sodium Vapor</u> | | | | | | | | |
| (Nominal Rating in Watts) | | | | | | | | |
| 100W | | | 441 | 18.37 | 442 | 18.37 | 443 | 18.37 |
| 200W | | | | | 542 | 28.35 | 543 | 28.35 |
| 310W | | | | | 742 | 36.46 | | |

SPECIAL TERMS AND CONDITIONS:

Customer is responsible for financing, installing and owning standards, luminaries and necessary circuitry and related facilities to connect with Company designated points of delivery. All such facilities will conform to Company's design, standards and specifications. Customer is also responsible for painting (if desired) and replacing damaged pole facilities.

Company will furnish the necessary energy, repairs and maintenance work including lamp and glassware cleaning and replacement. Repairs and maintenance work will be performed by Company during regularly scheduled working hours.

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SCHEDULE 44A - continued

Individual lamps will be replaced on burnout as soon as reasonably possible after notification by Customer and subject to Company's operating schedules and requirements.

Company will make any change in location at the request and expense of Customer.

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

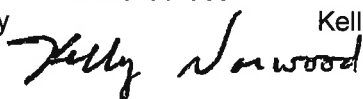
The above Monthly Rates are subject to increases as set forth in Tax Adjustment Schedule 58, Temporary Power Cost Adjustment Schedule 66, Energy Efficiency Rider Adjustment Schedule 91 and Earnings Test Deferral Rebate Schedule 97.

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SCHEDULE 45

CUSTOMER OWNED STREET LIGHT ENERGY SERVICE - IDAHO
(Single phase and available voltage)

AVAILABLE:

To agencies of local, state, or federal governments in all Idaho territory served by Company. Closed to new installations as of November 24, 1981, except where Company and customer agree, mercury vapor lamps may be installed to provide compatibility with existing light sources.

APPLICABLE:

To annual operation of lighting for public streets and thoroughfares upon receipt of an authorized application.

MONTHLY RATE:

| Fixture & Size (Lumens) | <u>Per Luminaire</u> | |
|-------------------------------|----------------------|-------------|
| | Dusk to Dawn Service | |
| | <u>Code</u> | <u>Rate</u> |
| <u>Mercury Vapor</u> | | |
| 10000 | 515 | \$ 7.05 |
| 20000# | 615 | 12.80 |

#Also includes Metal Halide.

SPECIAL TERMS AND CONDITIONS:

Customer is responsible for financing, installing, owning, maintaining and replacing all standards, luminaires, and necessary circuitry and related facilities to connect with Company designated points of delivery. Customer will also provide a light sensitive relay and/or time switch in order to control the hours that energy will be provided.

Company is responsible only for the furnishing of energy to the point of delivery and the billing and accounting related thereto.

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

The above Monthly Rates are subject to increases as set forth in Tax Adjustment Schedule 58, Temporary Power Cost Adjustment Schedule 66, Energy Efficiency Rider Adjustment Schedule 91 and Earnings Test Deferral Rebate Schedule 97.

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SCHEDULE 46
CUSTOMER OWNED STREET LIGHT ENERGY SERVICE - IDAHO
HIGH-PRESSURE SODIUM VAPOR
(Single phase and available voltage)

AVAILABLE:

To agencies of local, state, or federal governments in all Idaho territory served by Company.

APPLICABLE:

To annual operation of lighting for public streets and thoroughfares upon receipt of an authorized application.

MONTHLY RATE:

| Fixture & Size (Lumens) | <u>Per Luminaire</u> | |
|-----------------------------------|----------------------|-------------|
| | Dusk to | |
| | Dawn | |
| | <u>Service</u> | |
| | <u>Code</u> | <u>Rate</u> |
| <u>High-Pressure Sodium Vapor</u> | | |
| (Nominal Rating in Watts) | | |
| 100W | 435 | \$ 4.38 |
| 200W | 535 | 8.17 |
| 250W | 635 | 10.06 |
| 310W | 735 | 11.95 |
| 400W | 835 | 15.25 |
| 150W | 935 | 6.32 |

Custom Light Calculation

Customers who choose to add custom light fixtures outside of the offerings detailed above will be quoted a fixed monthly rate based on the following custom rate calculation.

$$\text{Custom Rate} = \text{Wattage of Customers Street Light} * 365 \text{ Hours} * \text{Energy Rate}$$

The embedded energy rate under Schedule 46 is **9.937¢** per kWh.

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SCHEDULE 46A - Continued

SPECIAL TERMS AND CONDITIONS:

Customer is responsible for financing, installing, owning, maintaining and replacing all standards, luminaires, and necessary circuitry and related facilities to connect with Company designated points of delivery. Customer will also provide a light sensitive relay and/or time switch in order to control the hours that energy will be provided.

Company is responsible only for the furnishing of energy to the point of delivery and the billing and accounting related thereto.

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

The above Monthly Rates are subject to increases as set forth in Tax Adjustment Schedule 58, Temporary Power Cost Adjustment Schedule 66, Energy Efficiency Rider Adjustment Schedule 91 and Earnings Test Deferral Rebate Schedule 97.

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SCHEDULE 47

AREA LIGHTING - MERCURY VAPOR - IDAHO
(Single phase and available voltage)

AVAILABLE:

In all Idaho territory served by Company where existing secondary distribution facilities are of adequate capacity, phase, and voltage.

APPLICABLE:

To annual operation of dusk-to-dawn area lighting with mercury vapor lamps upon receipt of a Customer contract for five (5) years or more. Mercury vapor lamps will be available only to those customers receiving service on October 23, 1981.

MONTHLY RATE:

| | Charge per Unit Nominal Lumens) | | |
|----------------------------------|------------------------------------|---------------|---------------|
| | <u>7,000</u> | <u>10,000</u> | <u>20,000</u> |
| Luminaire (on existing standard) | \$ 14.68 | \$ 17.78 | \$ 25.24 |
| Luminaire and Standard: | | | |
| 30-foot wood pole | 18.37 | 21.48 | 28.95 |
| Galvanized steel standards: | | | |
| 25 foot | | | 34.71 |
| 30 foot | | | 35.69 |

| <u>Pole Facility</u> | <u>Monthly Rate per Pole</u> |
|----------------------------------|----------------------------------|
| 30-foot wood pole | \$ 6.03 |
| 55-foot wood pole | 11.70 |
| 20-foot fiberglass-direct burial | 6.03 |

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SCHEDULE 47A - continued

SPECIAL TERMS AND CONDITIONS: - Continued

Company will install, own, and maintain the facilities for supplying dusk-to-dawn area lighting service using overhead circuits. At the request of Customer, Company will install underground cable for such service, provided Customer, in advance of construction, pays Company the excess cost of such installation.

The Company will furnish the necessary energy, repairs and maintenance work including lamp and glassware replacement. Repairs and maintenance work will be performed by Company during the regularly scheduled working hours. Individual lamps will be replaced on burnout as soon as reasonably possible after notification by Customer and subject to Company's operating schedules and requirements.

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

The above Monthly Rates are subject to increases as set forth in Tax Adjustment Schedule 58, Temporary Power Cost Adjustment Schedule 66, Energy Efficiency Rider Adjustment Schedule 91 and Earnings Test Deferral Rebate Schedule 97.

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SCHEDULE 48

RESIDENTIAL AND FARM AREA LIGHTING - IDAHO
(Alternating 60 cycle current, single phase and available voltage)

AVAILABLE:

To Customers in the State of Idaho who meet the requirements for service under Schedule 47 and whose electric use qualifies as a "residential load" as defined in the Pacific Northwest Electric Power Planning and Conservation Act, P.L. 96-501, and the Residential Purchase and Sale Agreement contract in effect between the Company and the Bonneville Power Administration. "Residential Load" means all usual residential, apartment, seasonal dwellings and farm electric loads or uses. Any electric use by such customers, which does not so qualify, shall be served under Schedule 47 or Schedule 49.

MONTHLY RATE:

The Monthly Rate shall be the same as that contained in the currently effective Schedule 47 or Schedule 49 tariff.

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 Tax Adjustment Schedule 58, Residential and Farm Energy Rate Adjustment Schedule 59, Temporary Power Cost Adjustment Schedule 66, Energy Efficiency Rider Adjustment Schedule 91 and Earnings Test Deferral Rebate Schedule 97.

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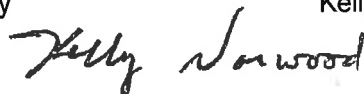
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SCHEDULE 49

AREA LIGHTING - IDAHO
(Single phase and available voltage)

AVAILABLE:

In all territory served by the Company where existing secondary distribution facilities are of adequate capacity, phase, and voltage.

APPLICABLE:

To annual operation of dusk-to-dawn area lighting with high-pressure sodium vapor lamps upon receipt of a Customer contract for five (5) years or more.

MONTHLY RATE:

HIGH PRESSURE SODIUM VAPOR

| | Charge per Unit (Nominal Rating in Watts) | | | |
|------------------------------------------|----------------------------------------------|-------------|-------------|-------------|
| | <u>100W</u> | <u>200W</u> | <u>250W</u> | <u>400W</u> |
| <u>Luminaire</u> | | | | |
| Cobrahead | \$ 11.71 | \$ 15.48 | \$17.89 | \$ 22.97 |
| Decorative Curb | 11.71 | | | |
| 100W Granville w/16-foot decorative pole | \$ 29.47 | | | |
| 100W Post Top w/16-foot decorative pole | 28.26 | | | |
| 100W Kim Light w/25-foot fiberglass pole | 17.76 | | | |
| 400W Flood (No pole) | | | | 28.07 |

LIGHT EMITTING DIODE (LED)

| | Charge per Unit (Nominal Rating in Watts) | |
|-----------------------------------------|----------------------------------------------|-------------|
| | <u>70W</u> | <u>107W</u> |
| <u>Luminaire</u> | | |
| Cobrahead | \$ 11.71 | \$ 15.48 |
| Decorative Curb | 11.71 | |
| 70W Granville w/16-foot decorative pole | \$ 29.47 | |
| 107W Post Top w/16-foot decorative pole | 28.26 | |

| <u>Pole Facility</u> | <u>Monthly Rate per Pole</u> |
|---------------------------------------|----------------------------------|
| 30-foot wood pole | \$ 6.03 |
| 40-foot wood pole | 9.92 |
| 55-foot wood pole | 11.67 |
| 20-foot fiberglass | 6.03 |
| 25-foot galvanized steel standard | 9.44 |
| 30-foot galvanized steel standard* | 10.43 |
| 25-foot galvanized aluminum standard* | 11.52 |
| 30-foot fiberglass-pedestal base | 28.85 |
| 30-foot steel-pedestal base | 26.62 |
| 35-foot steel-direct buried | 26.62 |

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SCHEDULE 49A - Continued

SPECIAL TERMS AND CONDITIONS:

The Company will install, own, and maintain the facilities for supplying dusk-to-dawn area lighting service using overhead circuits. At the request of Customer, Company will install underground cable for such service provided Customer, in advance of construction, pays Company the excess cost of such installation.

The Company will furnish the necessary energy, repairs, and maintenance work including lamp and glassware replacement. Repairs and maintenance work will be performed by Company during regularly scheduled working hours. Individual lamps will be replaced on burnout as soon as reasonably possible after notification by Customer and subject to Company's operating schedules and requirements.

The Company will assess the Customer the following removal charges if the Customer requests to discontinue service under this schedule within the initial five-year contract period:

\$25 per luminaire \$75 per pole

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

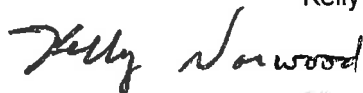
The above Monthly Rates are subject to increases as set forth in Tax Adjustment Schedule 58, Temporary Power Cost Adjustment Schedule 66, Energy Efficiency Rider Adjustment Schedule 91 and Earnings Test Deferral Rebate Schedule 97.

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SCHEDULE 75**FIXED COST ADJUSTMENT MECHANISM – ELECTRIC****PURPOSE:**

This Schedule establishes balancing accounts and implements an annual Fixed Cost Adjustment ("FCA") rate mechanism that separates the recovery of the Company's Commission authorized revenues from kilowatt-hour sales to customers served under the applicable electric service schedules.

TERM:

The term of the FCA mechanism is three years, effective January 1, 2016 through December 31, 2018.

APPLICABLE:

To Customers in the State of Idaho where the Company has electric service available. This schedule shall be applicable to all retail customers taking service under Schedules 1, 11, 12, 21, 22, 31, and 32. This Schedule does not apply to Extra Large General Service Schedule 25, Extra Large General Service to Clearwater Paper Schedule 25P, or to Street and Area Light Schedules 41 through 49.

Applicable Customers will be segregated into two (2) distinct Rate Groups:

Group 1 – Schedule 1

Group 2 – Schedules 11, 12, 21, 22, 31, 32

Note – the recovery of incremental revenue related to fixed production and transmission costs will be excluded for new natural gas customers added after January 1, 2015.

MONTHLY RATE:

Group 1 – \$0.00000 per kWh

Group 2 – \$0.00000 per kWh

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SCHEDULE 75A

FIXED COST ADJUSTMENT MECHANISM – ELECTRIC (continued)

DESCRIPTION OF THE ELECTRIC FIXED COST ADJUSTMENT MECHANISM:

Calculation of Monthly Allowed Delivery Revenue Per Customer:

Step 1 – Determine the Total Rate Revenue - The Total Rate Revenue is equal to the final approved base rate revenue approved in the Company's last general rate case, individually for each Rate Schedule.

Step 2 – Determine Variable Power Supply Revenue - The Normalized kWhs by rate schedule from the last approved general rate case are multiplied by the approved Load Change Adjustment Rate to determine the total Variable Power Supply Revenue.

Step 3 – Determine Delivery and Power Plant Revenue – To determine the Delivery and Power Plant Revenue, the mechanism subtracts the Variable Power Supply Revenue from the Total Rate Revenue.

Step 4 – Remove Basic Charge Revenue – included in the Delivery and Power Plant Revenue is revenue recovered from customers in Basic and Fixed Demand charges ("Fixed Charges"). Because the FCA mechanism only tracks revenue that varies with customer energy usage, the revenue from Fixed Charges is removed. The number of Customer Bills in the test year, multiplied by the applicable Fixed Charges determines the total Fixed Charge revenue by rate schedule.

Step 5 – Determine FCA Revenue – FCA Revenue is equal to the Delivery and Power Plant Revenue (Step 3) minus the Basic Charge Revenue (Step 4).

Step 6 – Determine the FCA Revenue per Customer – To determine the annual per customer FCA Revenue, divide the FCA Revenue (by Rate Group) by the approved Rate Year number of Customers (by Rate Group) to determine the annual Allowed FCA Revenue per Customer (by Rate Group).

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SCHEDULE 75B
FIXED COST ADJUSTMENT MECHANISM – ELECTRIC (continued)

Step 7 – Determine the Monthly FCA Revenue per Customer - to determine the Monthly FCA Revenue per customer, the annual FCA Revenue per customer is shaped based on the monthly kWh usage from the rate year. The FCA mechanism uses the resulting monthly percentage of usage by month and multiplied that by the annual FCA Revenue per Customer to determine the 12 monthly values.

Calculation of Monthly FCA Deferral:

Step 1 – Determine the actual number of customers each month.

Step 2 – Multiply the actual number of customers by the applicable monthly Allowed FCA Revenue per Customer. The result of this calculation is the total Allowed FCA Revenue for the applicable month.

Step 3 – Determine the actual revenue collected in the applicable month.

Step 4 – Calculate the amount of fixed charge revenue included in total actual monthly revenue.

Step 5 – Multiply actual kWh sales by the approved Load Change Adjustment Rate. The result of this calculation is the total revenue collected related to variable power supply.

Step 6 – Subtract the basic charge revenue and the variable power supply revenue from the total actual monthly revenue. The result is the Actual FCA Revenue.

Step 7 – The difference between the Actual FCA Revenue (Step 6) and the Allowed FCA Revenue (Step 2) is calculated, and the resulting balance is deferred by the Company. Interest on the deferred balance will accrue at the quarterly rate published by the FERC.

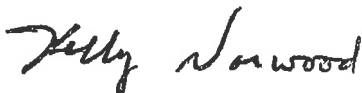
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SCHEDULE 75C

FIXED COST ADJUSTMENT MECHANISM – ELECTRIC (continued)

ANNUAL ELECTRIC FCA RATE ADJUSTMENT:

On or before July 1st each year, the Company will file a request with the Commission to surcharge or rebate, by Rate Group, the amount accumulated in the deferred revenue accounts for the prior January through December time period.

The proposed tariff revisions included with that filing would include a rate adjustment that recovers/rebates the appropriate deferred revenue amount over a twelve-month period effective on October 1st. The deferred revenue amount approved for recovery or rebate would be transferred to a balancing account and the revenue surcharged or rebated during the period would reduce the deferred revenue in the balancing account. Any deferred revenue remaining in the balancing account at the end of the calendar year would be added to the new revenue deferrals to determine the amount of the proposed surcharge/rebate for the following year.

After determining the amount of deferred revenue that can be recovered through a surcharge (or refunded through a rebate) by Rate Group, the proposed rates under this Schedule will be determined by dividing the deferred revenue to be recovered by Rate Group by the estimated kWh sales for each Rate Group during the twelve month recovery period. The deferred revenue amount to be recovered will be transferred to a FCA Balancing Account and the actual revenue received under this Schedule will be applied to the Account to reduce (amortize) the balance. Interest will be accrued on the unamortized balance in the FCA Balancing Account at the Customer Deposit Rate.

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SCHEDULE 97

REBATE OF ELECTRIC EARNINGS TEST DEFERRAL - IDAHO

AVAILABLE:

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

PURPOSE:

To adjust electric rates for revenues related to the electric earnings test deferral as set forth in Case No. AVU-E-15-05.

MONTHLY RATE:

The energy charges of electric Schedules 1, 11, 12, 21, 22, 25, 25P, 31, 32 and 41-49 are to be decreased by 0.091¢ per kilowatt-hour in all blocks of these rate schedules.

TERM:

The energy charges will be reduced for a twenty-four month period, from January 1, 2016 through December 31, 2017. Any residual balance will be trued up in a future PCA filed by the Company.

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 58.

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Natural Gas

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AVISTA CORPORATION
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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:

Per Meter
Per Month

Basic charge

\$5.25

Charge Per Therm:

Base Rate

47.746¢

OTHER CHARGES:

Schedule 150 - Purchase Gas Cost Adjustment

36.107¢

Schedule 155 - Gas Rate Adjustment

(02.886¢)

Schedule 197 - Earnings Test Deferral Rebate

(00.268¢)

Schedule 158 - Tax Adjustment

Check Municipal Fee

Total Billing Rate *

80.699¢

Minimum Charge: \$5.25

* The rates shown above as "Other Charges" may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules under Other Charges for the actual rates in effect.

SPECIAL TERMS AND CONDITIONS:

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

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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.

DEFINITIONS:

Schedule 150 – Purchased Gas Cost Adjustment

Schedule 155 – Gas Rate Adjustment

Schedule 197 – Earnings Test Deferral Rebate

MONTHLY RATE:

| | Base Rate | Schedule 150 | Schedule 155 | Schedule 197 | Billing Rate* |
|------------|--------------|-----------------|-----------------|-----------------|------------------|
| First 200 | 50.375¢ | 36.107¢ | (02.886¢) | (00.268¢) | 83.328¢ |
| Next 800 | 31.954¢ | 36.107¢ | (02.886¢) | (00.268¢) | 64.907¢ |
| Next 9,000 | 23.783¢ | 36.107¢ | (02.886¢) | (00.268¢) | 56.736¢ |
| All over | 18.381¢ | 36.107¢ | (02.886¢) | (00.268¢) | 51.334¢ |

* The rates shown above as "Other Charges" may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules under Other Charges for the actual rates in effect.

Minimum Charge: \$100.75 The minimum charge calculation is based solely on the base rate per therm noted above and is not inclusive of the adder schedules.

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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.

DEFINITIONS:

Schedule 150 – Purchased Gas Cost Adjustment

Schedule 197 – Earnings Test Deferral Rebate

MONTHLY RATE:

| | Base Rate | Schedule 150 | Schedule 197 | Billing Rate* |
|------------|--------------|-----------------|-----------------|------------------|
| First 200 | 50.375¢ | 36.107¢ | (00.268¢) | 86.214¢ |
| Next 800 | 31.954¢ | 36.107¢ | (00.268¢) | 67.793¢ |
| Next 9,000 | 23.783¢ | 36.107¢ | (00.268¢) | 59.622¢ |
| All over | 18.381¢ | 36.107¢ | (00.268¢) | 54.220¢ |

* The rates shown above as "Other Charges" may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules under Other Charges for the actual rates in effect.

Minimum Charge: \$100.75 The minimum charge calculation is based solely on the base rate per therm noted above and is not inclusive of the adder schedules.

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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:

Per Meter
Per Month

Charge Per Therm:

Base Rate

21.972¢

OTHER CHARGES:

Schedule 150 - Purchase Gas Cost Adjustment

25.198¢

Schedule 155 - Gas Rate Adjustment

(03.020¢)

Schedule 197 - Earnings Test Deferral Rebate

(00.268¢)

Schedule 158 - Tax Adjustment

Check Municipal Fee

Total Billing Rate *

43.882¢

* The rates shown above as "Other Charges" may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules under Other Charges for the actual rates in effect.

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 21.972¢ per therm.

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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:

Per Meter
Per Month

Charge Per Therm:

Base Rate

21.972¢

OTHER CHARGES:

Schedule 150 - Purchase Gas Cost Adjustment

25.198¢

Schedule 197 - Earnings Test Deferral Rebate

(00.268¢)

Schedule 158 - Tax Adjustment

Check Municipal Fee

Total Billing Rate *

46.902¢

* The rates shown above as "Other Charges" may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules under Other Charges for the actual rates in effect

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 21.972¢ per therm.

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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:

\$225.00 Customer Charge, plus

Charge Per Therm:

Base Rate

12.740¢

OTHER CHARGES:

Schedule 197 - Earnings Test Deferral Rebate

(00.268¢)

Schedule 158 - Tax Adjustment

Check Municipal Fee

Total Billing Rate *

12.472¢

ANNUAL MINIMUM:

\$34,550 unless a higher minimum is required under contract to cover special conditions.

* The rates shown above as "Other Charges" may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules under Other Charges for the actual rates in effect.

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AVISTA CORPORATION
dba Avista Utilities**SCHEDULE 175**
FIXED COST ADJUSTMENT MECHANISM – NATURAL GAS**PURPOSE:**

This Schedule establishes balancing accounts and implements an annual Fixed Cost Adjustment ("FCA") rate mechanism that separates the recovery of the Company's Commission authorized revenues from therm sales to customers served under the applicable natural gas service schedules.

TERM:

The term of the FCA mechanism is three years, effective January 1, 2016 through December 31, 2018.

APPLICABLE:

To Customers in the State of Idaho where the Company has natural gas service available. This schedule shall be applicable to all retail customers taking service under Schedules 101, 111, and 112. This Schedule does not apply to Schedules 131/132 (Interruptible Service), Schedule 146 (Transportation Service For Customer-Owned Gas) or Schedule 148 (Special Contracts). Applicable Customers will be segregated into two (2) distinct Rate Groups:

Group 1 – Schedule 101

Group 2 – Schedules 111 and 112

Note – the recovery of incremental revenue related to fixed production and underground storage costs will be excluded for new natural gas customers added after January 1, 2015.

MONTHLY RATE:

Group 1 – \$0.00000 per therm

Group 2 – \$0.00000 per therm

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SCHEDULE 175A
FIXED COST ADJUSTMENT MECHANISM – NATURAL GAS (continued)

DESCRIPTION OF THE NATURAL GAS FCA MECHANISM:

Calculation of Monthly Allowed Delivery Revenue Per Customer:

Step 1 – Determine the Total Delivery Revenue - The Total Delivery Revenue is equal to the final approved base rate revenue (excluding natural gas costs) approved in the Company's last general rate case, individually for each Rate Schedule.

Step 2 – Remove Basic Charge Revenue – included in the Delivery Revenue is revenue recovered from customers in Basic and Minimum charges ("Fixed Charges"). Because the FCA mechanism only tracks revenue that varies with customer energy usage, the revenue from Fixed Charges is removed. The number of Customer Bills in the test period, multiplied by the applicable Fixed Charges determines the total Fixed Charge revenue by rate schedule.

Step 3 – Determine Allowed FCA Revenue – Allowed FCA Revenue is equal to the Delivery Revenue (Step 1) minus the Basic Charge Revenue (Step 2).

Step 4 – Determine the Allowed FCA Revenue per Customer – To determine the annual per customer Allowed FCA Revenue, divide the Allowed FCA Revenue (by Rate Group) by the Rate Year number of Customers (by Rate Group) to determine the annual Allowed FCA Revenue per Customer (by Rate Group).

Step 5 – Determine the Monthly Allowed FCA Revenue per Customer - to determine the monthly Allowed FCA Revenue per customer, the annual Allowed FCA Revenue per customer is shaped based on the monthly therm usage from the rate year. The mechanism uses the resulting monthly percentage of usage by month and multiplied that by the annual Allowed FCA Revenue per Customer to determine the 12 monthly values.

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SCHEDULE 175B
FIXED COST ADJUSTMENT MECHANISM – NATURAL GAS (continued)

Calculation of Monthly FCA Deferral:

Step 1 – Determine the actual number of customers each month (see Note 1 below).

Step 2 – Multiply the actual number of customers by the applicable monthly Allowed FCA Revenue per Customer. The result of this calculation is the total Allowed FCA Revenue for the applicable month.

Step 3 – Determine the actual revenue collected in the applicable month.

Step 4 – Calculate the amount of fixed charge revenues included in total actual monthly revenues.

Step 5 – Subtract the basic charge revenue (Step 4) from the total actual monthly revenue (Step 3). The result is the Actual FCA Revenue.

Step 6 – The difference between the Actual FCA Revenue (Step 5) and the Allowed FCA Revenue (Step 2) is calculated, and the resulting balance is deferred by the Company. Interest on the deferred balance will accrue at the quarterly rate published by the FERC.

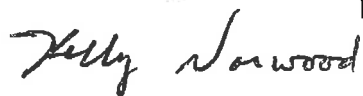
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AVISTA CORPORATION
dba Avista UtilitiesSCHEDULE 175C
FIXED COST ADJUSTMENT MECHANISM – NATURAL GAS (continued)**ANNUAL NATURAL GAS FCA RATE ADJUSTMENT:**

On or before July 1st each year, the Company will file a request with the Commission to surcharge or rebate, by Rate Group, the amount accumulated in the deferred revenue accounts for the prior January through December time period.

The proposed tariff revisions included with that filing would include a rate adjustment that recovers/rebates the appropriate deferred revenue amount over a twelve-month period effective on November 1st. The deferred revenue amount approved for recovery or rebate would be transferred to a balancing account and the revenue surcharged or rebated during the period would reduce the deferred revenue in the balancing account. Any deferred revenue remaining in the balancing account at the end of the calendar year would be added to the new revenue deferrals to determine the amount of the proposed surcharge/rebate for the following year.

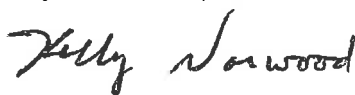
After determining the amount of deferred revenue that can be recovered through a surcharge (or refunded through a rebate) by Rate Group, the proposed rates under this Schedule will be determined by dividing the deferred revenue to be recovered by Rate Group by the estimated therm sales for each Rate Group during the twelve month recovery period. The deferred revenue amount to be recovered will be transferred to a FCA Balancing Account and the actual revenue received under this Schedule will be applied to the Account to reduce (amortize) the balance. Interest will be accrued on the unamortized balance in the FCA Balancing Account at the Customer Deposit Rate.

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SCHEDULE 197
REBATE OF NATURAL GAS EARNINGS TEST DEFERRALS - IDAHO

AVAILABLE:

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

PURPOSE:

To adjust natural gas rates for the refund of natural gas earnings test deferrals as set forth in Case No. AVU-G-15-01.

MONTHLY RATE:

The energy charges of natural gas Schedules 101, 111, 112, 131, 132, and 146 are to be decreased by 0.268¢ per therm in all blocks of these rate schedules.

TERM:

The energy charges will be reduced for a twelve month period, from January 1, 2016 through December 31, 2016. Any residual balance will be trued up in a future PGA filed by the Company.

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.

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