

DAVID J. MEYER
SENIOR VICE PRESIDENT AND GENERAL COUNSEL
AVISTA CORPORATION
P.O. BOX 3727
1411 EAST MISSION AVENUE
SPOKANE, WASHINGTON 99220-3727
TELEPHONE: (509) 495-4316
FACSIMILE: (509) 495-4361

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)	
OF AVISTA CORPORATION FOR THE)	CASE NO. AVU-G-04-01
AUTHORITY TO INCREASE ITS RATES)	
AND CHARGES FOR ELECTRIC AND)	
NATURAL GAS SERVICE TO ELECTRIC AND)	EXHIBIT NO. 21
NATURAL GAS CUSTOMERS IN THE STATE)	
OF IDAHO)	BRIAN J. HIRSCHKORN
_____)	

FOR AVISTA CORPORTATION

PROPOSED CHANGES TO NATURAL GAS SERVICE SCHEDULES

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
~~47.011¢~~ 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, and 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 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:

\$5.00 Basic charge

79.712¢ per therm

Minimum Charge: \$5.00

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 February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities

By

Kelly Norwood

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	48.649¢ per therm
Next	800 therms	47.011¢ per therm
All over	1,000 therms	37.789¢ per therm

Minimum Charge: \$ 97.30

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, 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 March 26, 2002

Effective March 1, 2002*

*By authority of IPUC Order No. 28985

Issued by Avista Utilities
By:

Kelly Norwood, Vice President, Rates & 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	<u>82.211¢</u> per therm
Next	800 therms	<u>78.337¢</u> per therm
All over	1,000 therms	<u>69.115¢</u> per therm

Minimum Charge: \$ 110.05 plus 27.186¢ per therm

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.

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 February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities

By:

Kelly Norwood - Vice President, State & Federal Regulation

Kelly Norwood

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 February 6, 2004

Effective March 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 ~~beginning to take 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	48.649¢ per therm
Next	800 therms	47.011¢ per therm
All over	1,000 therms	37.789¢ per therm

Minimum Charge: \$ 97.30

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, 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 March 26, 2002
*By authority of IPUC Order No. 28985

Effective March 1, 2002*

Issued by Avista Utilities
By:

Kelly Norwood, Vice President, Rates & 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	<u>82.211¢</u> per therm
Next	800 therms	<u>78.337¢</u> per therm
All over	1,000 therms	<u>69.115¢</u> per therm

Minimum Charge: \$ 110.05 plus 27.186¢ per therm

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 February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities

By:

Kelly Norwood

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

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 112 - Continued
LARGE GENERAL SERVICE - FIRM - IDAHO

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 February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities

By:

Kelly Norwood

Kelly 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.

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	47.666¢ per therm
Next	500 therms	47.011¢ per therm
Next	9,000 therms	37.789¢ per therm
All over	10,000 therms	36.098¢ per therm

Minimum Charge: \$238.33, unless a higher minimum is required under contract to cover special conditions.

ANNUAL MINIMUM:

~~The annual minimum use shall be seven times the maximum therm usage for any normal billing period (27-35 days) November through March (adjusted to a 30-day billing period). Any deficiency resulting from subtracting this annual minimum use from the total use for the period November 1 through October 31 shall be billed to the Customer at 33¢ per therm. Use for the months of November and October will be estimated, if necessary, on an average use per day basis.~~

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, and Tax Adjustment Schedule 158.

Issued June 2, 1999

Effective July 9, 1999

Issued by Avista Utilities
By:

Thomas D. Dukich, Manager, Rates & Tariff Administration

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	<u>80.712¢</u> per therm
Next	500 therms	<u>78.337¢</u> per therm
Next	9,000 therms	<u>69.115¢</u> per therm
All over	10,000 therms	<u>64.350¢</u> per therm

Minimum Charge: \$267.63 plus 27.186¢ per therm, 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 preceeding 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 preceeding 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 February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities

By:

Kelly O. Norwood
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 February 6, 2004

Effective March 9, 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

HIGH ANNUAL LOAD FACTOR LARGE GENERAL SERVICE - FIRM - IDAHO

AVAILABLE:

To Customers in the State of Idaho where Company has natural gas service available. Customers ~~beginning to take~~ 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	47.666¢ per therm
Next	500 therms	47.011¢ per therm
Next	9,000 therms	37.789¢ per therm
All over	10,000 therms	36.098¢ per therm

Minimum Charge: \$238.33, unless a higher minimum is required under contract to cover special conditions.

ANNUAL MINIMUM:

~~The annual minimum use shall be seven times the maximum therm usage for any normal billing period (27-35 days) November through March (adjusted to a 30-day billing period). Any deficiency resulting from subtracting this annual minimum use from the total use for the period November 1 through October 31 shall be billed to the Customer at 33¢ per therm. Use for the months of November and October will be estimated, if necessary, on an average use per day basis.~~

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, 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.

Issued January 16, 2002
Advice No. AVU-02-01-G

Effective March 1, 2002

Issued by Avista Utilities
By:

Kelly Norwood, Vice President, Energy Resources

AVISTA CORPORATION
d/b/a Avista Utilities

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	80.712¢ per therm
Next	500 therms	78.337¢ per therm
Next	9,000 therms	69.115¢ per therm
All over	10,000 therms	64.350¢ per therm

Minimum Charge: \$267.63 plus 27.186¢ per therm, 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 preceeding 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 preceeding 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 February 6, 2004

Effective March 9, 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 February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities

By:

Kelly Norwood

Kelly Norwood - Vice President, State & Federal Regulation

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 ~~27.186¢~~ per therm in all blocks of these rate schedules.
- (b) The rates of interruptible Schedules 131 and 132 are to be increased by ~~24.370¢~~ per therm.
- (c) The rate for transportation under Schedule 146 is to be decreased by ~~2.993¢~~ per therm.

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 purchased gas costs determined under Schedule 163 – Natural Gas Benchmark mechanism. Those differences are then collected from or refunded to customers under Schedule 155 – Gas Rate Adjustment.

SPECIAL TERMS AND CONDITIONS:

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

Issued July 31, 2003

Effective October 3, 2003

Issued by Avista Utilities
By

Kelly Norwood, Vice-President, Rates & Regulation

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 00.000¢ per therm in all blocks of these rate schedules.
- (b) The rates of interruptible Schedules 131 and 132 are to be increased by 00.000¢ per therm.
- (c) The rate for transportation under Schedule 146 is to be decreased by 00.000¢ per therm.

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 purchased gas costs determined under Schedule 163 – Natural Gas Benchmark mechanism. Those differences are then collected from or refunded to customers under Schedule 155 – Gas Rate Adjustment.

SPECIAL TERMS AND CONDITIONS:

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

Issued February 6, 2004

Effective March 9, 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

INTERRUPTIBLE SERVICE - IDAHO
(Off-Peak)

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 Company for purchase under supplier's ODL-1 Schedule. (2) The Company's existing distribution system has capacity, in excess of its existing requirements for firm and interruptible 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:

31.354¢ per therm

ANNUAL MINIMUM: \$78,385.

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: 25¢ per therm in excess of 103%, and 50¢ per therm in excess of 105% of Customer's pipeline day allocation, or 50¢ 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.

Issued ~~June 2, 1999~~

Effective July 9, 1999

Issued by Avista Utilities
By:

Thomas D. Dukich, Manager, Rates & Tariff Administration

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:

57.600¢ 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 10.735¢ 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 February 6, 2004

Effective March 9, 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

~~A pipeline day shall be the 24 hours ending at 2:00 P.M. Pacific Standard Time.~~

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, 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 ~~March 26, 2002~~

Effective ~~March 1, 2002*~~

~~*By authority of IPUC Order No. 28985~~

Issued by Avista Utilities

By:

Kelly Norwood, Vice President, Rates & Regulation

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 February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities

By:

Kelly Norwood - Vice President, State & Federal Regulation

Kelly Norwood

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.

Issued ~~March 26, 2002~~
*By authority of IPUC Order No. 28985

Effective ~~March 1, 2002*~~

Issued by Avista Utilities
By:

Kelly Nerwood _____, Vice President, Rates & 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 February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities

By:

Kelly Norwood

Kelly Norwood - Vice President, State & Federal Regulation

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 132

INTERRUPTIBLE SERVICE - IDAHO
(Off-Peak)

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 Company ~~for purchase under supplier's ODL-1 Schedule.~~ (2) The Company's existing distribution system has capacity, in excess of its existing requirements for firm ~~and interruptible~~ gas service, adequate for the service requested by Customer. Customers ~~beginning to take 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:

~~31.354~~¢ per therm

ANNUAL MINIMUM: ~~\$78,385.~~

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: ~~25~~¢ per therm in excess of 103%, and ~~50~~¢ per therm in excess of 105% of Customer's pipeline day allocation, or ~~50~~¢ 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.

Issued January 16, 2002
Advice No. AVU-02-01-G

Effective March 1, 2002

Issued by Avista Utilities
By:

Kelly Norwood, Vice President, Energy Resources

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:

57.600¢ 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 10.735¢ 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 February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities

By:

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

Kelly Norwood

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 132 - continued

~~A pipeline day shall be the 24 hours ending at 2:00 P.M. Pacific Standard Time.~~

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, 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 January 16, 2002
Advice No. AVU-02-01-G

Effective March 1, 2002

Issued by Avista Utilities
By:

Kelly Norwood, Vice President, Energy Resources

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 February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities

By:

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

Kelly Norwood

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.

Issued ~~March 26, 2002~~Effective ~~March 1, 2002*~~~~*By authority of Per IPUC Order No. 28985~~

Issued by Avista Utilities

By:

Kelly Norwood

, Vice President, Rates & 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 February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities

By:

Kelly Norwood - Vice President, State & Federal Regulation

Kelly Norwood

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:

~~13.567¢~~ per therm

ANNUAL MINIMUM:

~~\$33,918~~, 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. Service under this schedule shall be subject to interruption at such times and in such amounts as, in the Company's judgment, interruption is necessary. The Company will not be liable for damages occasioned by interruption of service supplied under this 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 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
12.100¢ per therm

ANNUAL MINIMUM:

\$32,650, 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 February 6, 2004

Effective March 9, 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

3. Billing arrangements with gas suppliers and transportation by others are to be the responsibility of the Customer.

4. The Customer shall be responsible for any end-use taxes levied on Customer-owned gas transported by the Company.

5. 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.

6. 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.

~~7. The Company, in its sole discretion, shall determine whether it has adequate distribution capacity to accommodate transportation of Customer-owned gas.~~

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

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

10. 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.

Issued ~~January 16, 2002~~
Advice No. AVU-02-01-G

Effective ~~March 1, 2002~~

Issued by Avista Utilities
By:

Kelly Norwood, Vice President, Energy Resources

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 February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities
By

Kelly Norwood

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

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

12. 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.

13. 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.

14. 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 ~~January 16, 2002~~
Advice No. ~~AVU-02-01-G~~

Effective ~~March 1, 2002~~

Issued by Avista Utilities

By:

Kelly Norwood, Vice President, Energy Resources

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 February 6, 2004

Effective March 9, 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

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 \$32. When a new Customer receives Company-supplied gas and electric service, a single charge of \$32 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 November 10, 2000

Effective December 22, 2000

Issued by Avista Utilities
By

Thomas D. Dukich, 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 February 6, 2004

Effective March 9, 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

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:

~~\$31.00~~, 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

~~\$46.00~~ 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 ~~\$46.00~~.

15.3 Additional Meters at the Same Premises

Where the Company also furnishes other regulated service to the Customer at the same premises and such other service also has been discontinued, the charge will be increased by \$4.00 for each additional service reconnected at the same time.

(remainder of page intentionally left blank)

Issued November 10, 2000

Effective December 22, 2000

Issued by Avista Utilities
By

Thomas D. Dukich, Manager, Rates & Tariff Administration

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.

15.3 Additional Meters at the Same Premises

Where the Company also furnishes other regulated service to the Customer at the same premises and such other service also has been discontinued, the charge will be increased by \$4.00 for each additional service reconnected at the same time.

(remainder of page intentionally left blank)

Issued February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities

By

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

Kelly Norwood

DAVID J. MEYER
SENIOR VICE PRESIDENT AND GENERAL COUNSEL
AVISTA CORPORATION
P.O. BOX 3727
1411 EAST MISSION AVENUE
SPOKANE, WASHINGTON 99220-3727
TELEPHONE: (509) 495-4316
FACSIMILE: (509) 495-4361

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)	
OF AVISTA CORPORATION FOR THE)	CASE NO. AVU-G-04-01
AUTHORITY TO INCREASE ITS RATES)	
AND CHARGES FOR ELECTRIC AND)	
NATURAL GAS SERVICE TO ELECTRIC AND)	EXHIBIT NO. 22
NATURAL GAS CUSTOMERS IN THE STATE)	
OF IDAHO)	BRIAN J. HIRSCHKORN
_____)	

FOR AVISTA CORPORTATION

PROPOSED NATURAL GAS SERVICE RATES

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:

\$5.00 Basic charge
79.712¢ per therm

Minimum Charge: \$5.00

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 February 6, 2004

Effective March 9, 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	82.211¢ per therm
Next	800 therms	78.337¢ per therm
All over	1,000 therms	69.115¢ per therm

Minimum Charge: \$ 110.05 plus 27.186¢ per therm

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.

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 February 6, 2004

Effective March 9, 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 February 6, 2004

Effective March 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	82.211¢ per therm
Next	800 therms	78.337¢ per therm
All over	1,000 therms	69.115¢ per therm

Minimum Charge: \$ 110.05 plus 27.186¢ per therm

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 February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities

By:

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



AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 112 - Continued
LARGE GENERAL SERVICE - FIRM - IDAHO

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 February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities

By:

Kelly 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	80.712¢ per therm
Next	500 therms	78.337¢ per therm
Next	9,000 therms	69.115¢ per therm
All over	10,000 therms	64.350¢ per therm

Minimum Charge: \$267.63 plus 27.186¢ per therm, 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 preceeding 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 preceeding 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 February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities

By:

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

Kelly Norwood

I.P.U.C. No. 27

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 February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities

By:

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



AVISTA CORPORATION
d/b/a Avista Utilities

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	80.712¢ per therm
Next	500 therms	78.337¢ per therm
Next	9,000 therms	69.115¢ per therm
All over	10,000 therms	64.350¢ per therm

Minimum Charge: \$267.63 plus 27.186¢ per therm, 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 preceeding 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 preceeding 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 February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities

By:

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



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 February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities

By:

Kelly Norwood

Kelly 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:

57.600¢ 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 10.735¢ 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 February 6, 2004

Effective March 9, 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 February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities

By:

Kelly 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 February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities

By:

Kelly 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:

57.600¢ 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 10.735¢ 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 February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities

By:

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

Kelly Norwood

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 February 6, 2004

Effective March 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 February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities
By:

Kelly Norwood - Vice President, State & Federal Regulation



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
12.100¢ per therm

ANNUAL MINIMUM:

\$32,650, 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 February 6, 2004

Effective March 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

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 February 6, 2004

Effective March 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.

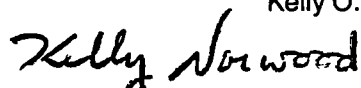
Issued February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities

By:

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



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 00.000¢ per therm in all blocks of these rate schedules.
- (b) The rates of interruptible Schedules 131 and 132 are to be increased by 00.000¢ per therm.
- (c) The rate for transportation under Schedule 146 is to be decreased by 00.000¢ per therm.

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 purchased gas costs determined under Schedule 163 – Natural Gas Benchmark mechanism. Those differences are then collected from or refunded to customers under Schedule 155 – Gas Rate Adjustment.

SPECIAL TERMS AND CONDITIONS:

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

Issued February 6, 2004

Effective March 9, 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

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 February 6, 2004

Effective March 9, 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

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.

15.3 Additional Meters at the Same Premises

Where the Company also furnishes other regulated service to the Customer at the same premises and such other service also has been discontinued, the charge will be increased by \$4.00 for each additional service reconnected at the same time.

(remainder of page intentionally left blank)

Issued February 6, 2004

Effective March 9, 2004

Issued by Avista Utilities
By

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

Kelly Norwood

DAVID J. MEYER
SENIOR VICE PRESIDENT AND GENERAL COUNSEL
AVISTA CORPORATION
P.O. BOX 3727
1411 EAST MISSION AVENUE
SPOKANE, WASHINGTON 99220-3727
TELEPHONE: (509) 495-4316
FACSIMILE: (509) 495-4361

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)	
OF AVISTA CORPORATION FOR THE)	CASE NO. AVU-G-04-01
AUTHORITY TO INCREASE ITS RATES)	
AND CHARGES FOR ELECTRIC AND)	
NATURAL GAS SERVICE TO ELECTRIC AND)	EXHIBIT NO. 23
NATURAL GAS CUSTOMERS IN THE STATE)	
OF IDAHO)	BRIAN J. HIRSCHKORN
_____)	

FOR AVISTA CORPORTATION

NATURAL GAS SUPPLEMENTAL INFORMATION

AVISTA UTILITIES
PROPOSED REVENUE INCREASE BY SCHEDULE
IDAHO - GAS
12 MONTHS ENDED DECEMBER 31, 2002
(000s of Dollars)

Line No.	Type of Service (a)	Schedule Number (b)	Revenue Under Present Rates(1) (c)	Increase (d)	Revenue Under Proposed Rates(1) (e)	Therms (000s) (f)	Revenue Increase		Percent Increase (h)
							Per Therm (g)		
1	General Service	101	\$40,114	\$4,012	\$44,126	50,978	7.87¢		10.0%
2	Large General Service	111	\$8,931	\$590	\$9,521	12,929	4.56¢		6.6%
3	Large General Service - High Annual Load Factor	121	\$1,522	\$58	\$1,580	2,357	2.46¢		3.8%
4	Interruptible Service	131	\$385	\$13	\$398	691	1.88¢		3.4%
5	Transportation Service	146	\$444	\$81	\$525	4,200	1.93¢		18.2% (2)
6	Special Contracts		<u>\$500</u>	<u>\$0</u>	<u>\$500</u>	<u>58,852</u>	0.00¢		0.0%
7	Total		\$51,896	\$4,754	\$56,650	130,007	3.66¢		9.2%

(1) Includes Purchase Adjustment Schedule 150 / Excludes other rate adjustments.

(2) Average increase in transporter's total gas bill assuming 50 cents per therm gas delivered to Avista's system: 1.93 cents / 60.574 cents (present bill) = 3.2% increase.

**AVISTA UTILITIES
IDAHO - GAS
RATE OF RETURN BY SCHEDULE
12 MONTHS ENDED DECEMBER 31, 2002**

Line No.	Schedule (a)	Sch. No. (b)	Pro Forma Revenue At Present Rates		Pro Forma Revenue At Proposed Rates	
			Rate of Return (c)	Relative Rate of Return (d)	Rate of Return (e)	Relative Rate of Return (f)
1	General Service	101	4.76%	0.95	9.58%	0.98
2	Large General Service	111	6.04%	1.21	10.88%	1.11
3	Large General Service - High Annual Load Factor	121	6.27%	1.25	11.05%	1.13
4	Interruptible Service	131	7.44%	1.49	12.14%	1.24
5	Transportation Service	146	7.88%	1.57	12.55%	1.28
6	Total		5.00%	1.00	9.82%	1.00

**AVISTA UTILITIES
IDAHO - GAS
COMPARISON OF PRESENT & PROPOSED GAS RATES**

General Service Schedule 101		
<u>Present Rates(1)</u> (a)	<u>Increase</u> (b)	<u>Proposed Rates(1)</u> (c)
\$3.28 Basic Charge	\$1.72/month	\$5.00 Basic Charge
All Therms - 74.197¢/Therm	5.515¢/Therm	All Therms - 79.712¢/Therm

Large General Service Schedule 111		
<u>Present Rates(1)</u>	<u>Increase</u>	<u>Proposed Rates(1)</u>
1st 200 Therms - 75.836¢/Therm*	6.375¢/Therm	1st 200 Therms - 82.211¢/Therm*
Next 800 Therms - 74.197¢/Therm	4.140¢/Therm	Next 800 Therms - 78.337¢/Therm
Over 1,000 Therms - 64.975¢/Therm	4.140¢/Therm	Over 1,000 Therms - 69.115¢/Therm
*Minimum - \$97.30/Month plus 27.186¢/Therm	\$12.75/month	*Minimum - \$110.05/Month plus 27.186¢/Therm

Large General Service Schedule 121		
<u>Present Rates(1)</u>	<u>Increase</u>	<u>Proposed Rates(1)</u>
1st 500 Therms - 74.852¢/Therm*	5.860¢/Therm	1st 500 Therms - 80.712¢/Therm*
Next 500 Therms - 74.197¢/Therm	4.140¢/Therm	Next 500 Therms - 78.337¢/Therm
Next 9,000 Therms - 64.975¢/Therm	4.140¢/Therm	Next 9,000 Therms - 69.115¢/Therm
Over 10,000 Therms - 63.284¢/Therm	1.066¢/Therm	Over 10,000 Therms - 64.350¢/Therm
*Minimum - \$238.33/Month plus 27.186¢/Therm	\$29.30/month	*Minimum - \$267.63/Month plus 27.186¢/Therm

Interruptible Service Schedule 131		
<u>Present Rates(1)</u>	<u>Increase</u>	<u>Proposed Rates(1)</u>
All Therms - 55.724¢/Therm	1.876¢/Therm	All Therms - 57.600¢/Therm

Transportation Service Schedule 146		
<u>Present Rates(1)</u>	<u>Increase</u>	<u>Proposed Rates(1)</u>
No Basic Charge	\$200.00/month	\$200.00 Basic Charge
All Therms - 10.574¢/Therm	1.526¢/Therm	All Therms - 12.100¢/Therm

(1) Rates include Purchase Gas Adjustment Schedule 150 / Exclude all other rate adjustments

**AVISTA UTILITIES
ESTIMATED MONTHLY COST FOR SERVICES, METERS, METER READING & BILLING
GAS SERVICE SCHEDULE 101 - IDAHO
12 MONTHS ENDED 12/31/02**

Line No.	(a)	<u>Total Costs(1)</u> (b)	<u>Average Customers</u> (c)	<u>Cost per Customer</u> (d)	<u>Monthly Cost per Customer</u> (e)
1	Services	\$3,947,246	58,169	\$67.86	\$5.65
2	Meters	\$1,116,648	58,169	\$19.20	\$1.60
3	Meter Reading	\$488,202	58,169	\$8.39	\$0.70
4	Billing	<u>\$1,225,486</u>	58,169	<u>\$21.07</u>	<u>\$1.76</u>
5	Total	\$6,777,582		\$116.52	\$9.71

(1) From cost of service study.