

Avista Corp.

1411 East Mission P.O. Box 3727 Spokane. Washington 99220-0500 Telephone 509-489-0500 Toll Free 800-727-9170

Via Electronic Mail

September 1, 2021

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

RE: Tariff I.P.U.C. No. 28 (Electric) and Tariff I.P.U.C. No. 27 (Natural Gas) Case Nos. AVU-E-21-01 and AVU-G-21-01

Compliance Tariff Filing Commission Order No. 35156 - Case Nos. AVU-E-21-01 and AVU-G-21-01

Enclosed for electronic filing with the Commission are the compliance tariffs per the Commission's Order No. 35156 in Case Nos. AVU-E-21-01 and AVU-G-21-01.

Electric

Fifteenth Revision Sheet 001 canceling Fourteenth Revision Sheet 001 Fifteenth Revision Sheet 011 canceling Fourteenth Revision Sheet 011 Fifteenth Revision Sheet 021 canceling Fourteenth Revision Sheet 021 Fifteenth Revision Sheet 025 canceling Fourteenth Revision Sheet 025 Ninth Revision Sheet 025A canceling Eighth Revision Sheet 025A Fifteenth Revision Sheet 025P canceling Fourteenth Revision Sheet 025P Ninth Revision Sheet 025PA canceling Eighth Revision Sheet 025PA Fifteenth Revision Sheet 031 canceling Fourteenth Revision Sheet 031 Fourteenth Revision Sheet 041 canceling Thirteenth Revision Sheet 041 Eighth Revision Sheet 041A canceling Seventh Revision Sheet 041A Fourteenth Revision Sheet 042 canceling Thirteenth Revision Sheet 042 Eleventh Revision Sheet 042A canceling Tenth Revision Sheet 042A Third Revision Sheet 042B canceling Second Revision Sheet 042B Fourteenth Revision Sheet 044 canceling Thirteenth Revision Sheet 044 Eighth Revision Sheet 044A canceling Seventh Revision Sheet 044A Fourteenth Revision Sheet 045 canceling Thirteenth Revision Sheet 045 Fourteenth Revision Sheet 046 canceling Thirteenth Revision Sheet 046 Third Revision Sheet 046A canceling Second Revision Sheet 046A Fourteenth Revision Sheet 047 canceling Thirteenth Revision Sheet 047 Eighth Revision Sheet 047A canceling Seventh Revision Sheet 047A

Fourteenth Revision Sheet 049 canceling Thirteenth Revision Sheet 049 Ninth Revision Sheet 049A canceling Eighth Revision Sheet 049A Original Sheet 76

Natural Gas

Fourteenth Revision Sheet 101 canceling Rep. Thirteenth Revision Sheet 101 Fifteenth Revision Sheet 111 canceling Rep. Fourteenth Revision Sheet 111 Sixteenth Revision Sheet 112 canceling Rep. Fifteenth Revision Sheet 112 Fifteenth Revision Sheet 131 canceling Rep. Fourteenth Revision Sheet 131 Seventeenth Revision Sheet 132 canceling Rep. Sixteenth Revision Sheet 132 Fourteenth Revision Sheet 146 canceling Rep. Thirteenth Revision Sheet 146 Original Sheet 176

Cancelled Tariff

First Revision Sheet 172

The tariff sheets also contain the Company's proposal, as discussed in the Settlement Stipulation, to cancel Permanent Federal Income Tax Schedule 172 as those benefits are incorporated into the natural gas base tariffs.

These tariff sheets have an effective date of September 1, 2021, in compliance with the Order. The compliance tariffs for Year 2 of the rate plan that will go into effect on September 1, 2022 will be filed prior to July 15, 2022.

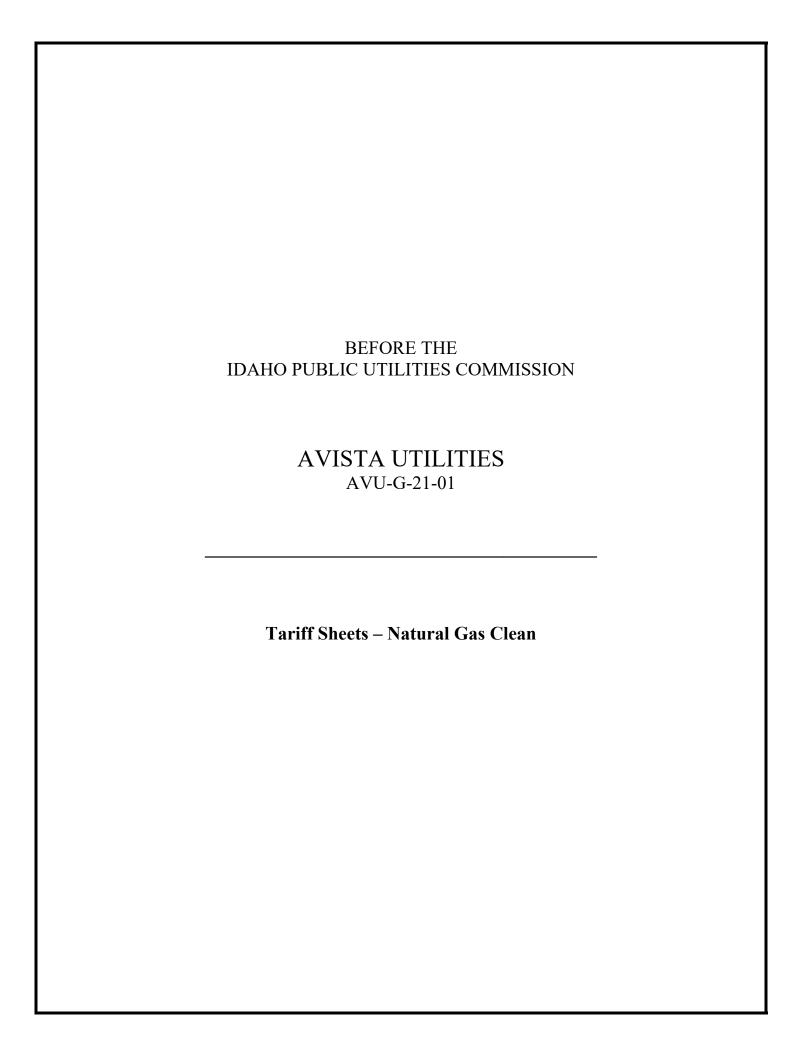
Also enclosed is a copy of the workpapers supporting the rate changes within the tariffs. If you have any questions regarding this filing, please call Joe Miller at (509) 495-4546.

Sincerely,

/s/ Patrick Ehrbar

Patrick Ehrbar Director of Rates

Enclosures



Replacement Thirteenth Revision Sheet 101

IDAHO PUBLIC UTILITIES COMMISSION Approved **Effective** Sept. 7, 2021 Sept. 1, 2021 Per O.N. 35156 Jan Noriyuki Secretary

AVISTA CORPORATION d/b/a Avista Utilities

SCHEDULE 101

GENERAL SERVICE - FIRM - IDAHO

AVAILABLE:

I.P.U.C. No.27

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

APPLICABLE:

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

MONTHLY RATE: Per Meter

Per Month

Basic charge \$6.00

Charge Per Therm:

Base Rate 44.380¢

Minimum Charge: \$6.00

The above Monthly Rates are subject to increases or decreases as set forth in Tax Adjustment Schedule 158, Purchase Gas Cost Adjustment Schedule 150, Gas Rate Adjustment Schedule 155, Fixed Cost Adjustment Schedule 175, Tax Customer Credit Schedule 176 and Energy Efficiency Rider Adjustment Schedule 191.

SPECIAL TERMS AND CONDITIONS:

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

Issued September 1, 2021 Effective September 1, 2021

Issued by Avista Utilities

Patrick Ehrbar ,Director of Regulatory Affairs



Replacement Fourteenth Revision Sheet 111

IDAHO PUBLIC UTILITIES COMMISSION Approved **Effective** Sept. 7, 2021 Sept. 1, 2021 Per O.N. 35156

Jan Noriyuki Secretary

AVISTA CORPORATION d/b/a Avista Utilities

SCHEDULE 111 LARGE GENERAL SERVICE - FIRM - IDAHO

AVAILABLE:

I.P.U.C. No.27

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:

Charge Per Therm:

Base Rate	Per Meter Per Month
First 200	\$0.51015
Next 800	\$0.29394
Next 9,000	\$0.21410
All Over	\$0.16132

Minimum Charge: \$102.03 The minimum charge calculation is based solely on the base rate per therm noted above and is not inclusive of the adder schedules.

The above Monthly Rates are subject to increases or decreases as set forth in Tax Adjustment Schedule 158, Purchase Gas Cost Adjustment Schedule 150, Gas Rate Adjustment Schedule 155, Fixed Cost Adjustment Schedule 175, Tax Customer Credit Schedule 176 and Energy Efficiency Rider Adjustment Schedule 191.

Issued September 1, 2021 Effective September 1, 2021

Issued by

Avista Utilities

Ву

Patrick Ehrbar

, Director of Regulatory Affairs



Replacement Fifteenth Revision Sheet 112

IDAHO PUBLIC UTILITIES COMMISSION Approved **Effective** Sept. 7, 2021 Sept. 1, 2021 Per O.N. 35156 Jan Noriyuki Secretary

AVISTA CORPORATION d/b/a Avista Utilities

SCHEDULE 112

LARGE GENERAL SERVICE - FIRM - IDAHO

AVAILABLE:

I.P.U.C. No.27

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:

Charge Per Therm:

Base Rate	Per Meter Per Month
First 200	\$0.51015
Next 800	\$0.29394
Next 9,000	\$0.21410
All Over	\$0.16132

Minimum Charge: \$102.03 The minimum charge calculation is based solely on the base rate per therm noted above and is not inclusive of the adder schedules.

The above Monthly Rates are subject to increases or decreases as set forth in Tax Adjustment Schedule 158. Purchase Gas Cost Adjustment Schedule 150. Gas Rate Adjustment Schedule 155, Fixed Cost Adjustment Schedule 175, Tax Customer Credit Schedule 176 and Energy Efficiency Rider Adjustment Schedule 191.

Issued September 1, 2021 Effective September 1, 2021

Patrick Ehrbar

Issued by Avista Utilities

Ву

, Director of Regulatory Affairs



I.P.U.C. No.27 Replacement Fourteenth Revision Sheet 131

IDAHO PUBLIC UTILITIES COMMISSION Approved **Effective** Sept. 7, 2021 Sept. 1, 2021 Per O.N. 35156 Jan Noriyuki Secretary

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:

Per Meter Per Month

Charge Per Therm:

Base Rate 19.946¢

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 19.946¢ per therm.

The above Monthly Rates are subject to increases or decreases as set forth in Tax Adjustment Schedule 158. Purchase Gas Cost Adjustment Schedule 150. Gas Rate Adjustment Schedule 155, Tax Customer Credit Schedule 176 and Energy Efficiency Rider Adjustment Schedule 191.

Issued September 1, 2021 Effective September 1, 2021

Issued by Avista Utilities

Patrick Ehrbar,

Director of Regulatory Affairs

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Replacement Sixteenth Revision Sheet 132

IDAHO PUBLIC UTILITIES COMMISSION Approved **Effective** Sept. 7, 2021 Sept. 1, 2021 Per O.N. 35156 Jan Noriyuki Secretary

AVISTA CORPORATION d/b/a Avista Utilities

SCHEDULE 132

INTERRUPTIBLE SERVICE - IDAHO

AVAILABLE:

I.P.U.C. No. 27

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

APPLICABLE:

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

MONTHLY RATE: Per Meter Per Month

Charge Per Therm:

Base Rate 19.946¢

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 19.946¢ per therm.

The above Monthly Rates are subject to increases or decreases as set forth in Tax Adjustment Schedule 158, Purchase Gas Cost Adjustment Schedule 150, Gas Rate Adjustment Schedule 155, Tax Customer Credit Schedule 176 and Energy Efficiency Rider Adjustment Schedule 191.

Issued September 1, 2021 Effective September 1, 2021

Issued by Avista Utilities

By

Patrick Ehrbar, Director of Regulatory Affairs



Replacement Thirteenth Revision Sheet 146

IDAHO PUBLIC UTILITIES COMMISSION Approved **Effective**

Sept. 7, 2021 Sept. 1, 2021 Per O.N. 35156 Jan Noriyuki Secretary

AVISTA CORPORATION d/b/a Avista Utilities

SCHEDULE 146

TRANSPORTATION SERVICE FOR CUSTOMER-OWNED GAS - IDAHO

AVAILABLE:

I.P.U.C. No.27

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:

\$250.00 Customer Charge, plus

Charge Per Therm:

Base Rate 12.057¢

ANNUAL MINIMUM:

\$33,143 unless a higher minimum is required under contract to cover special conditions.

The above Monthly Rates are subject to increases or decreases as set forth in Tax Adjustment Schedule 158, Gas Rate Adjustment Schedule 155, Tax Customer Credit Schedule 176 and Energy Efficiency Rider Adjustment Schedule 191.

Issued September 1, 2021 Effective September 1, 2021

Issued by Avista Utilities

Ву

Patrick Ehrbar, Director of Regulatory Affairs



Sept. 1, 2021

Approved Sept. 7, 2021

Original Sheet 176

I.P.U.C. No.27

AVISTA CORPORATION d/b/a Avista Utilities

Per O.N. 35156 Jan Noriyuki Secretary

SCHEDULE 176

TAX CUSTOMER CREDIT - IDAHO

APPLICABLE:

To Customers in the State of Idaho where the Company has natural gas service available. This Temporary Federal Income Tax Rate Credit shall be applicable to all retail customers taking service under Schedules 101, 111, 112, 131, 132 and 146.

This rate credit is designed to reflect the benefits attributable to a change in accounting for federal income tax expense from the normalization method to the flow-through method for certain "non-protected" plant basis adjustments.

MONTHLY RATE:

The energy charges of the individual rate schedules are to be <u>decreased</u> by the following amounts:

 Schedule 101
 \$0.01567 per Therm

 Schedule 111 & 112
 \$0.00811 per Therm

 Schedule 131 & 132
 \$0.00811 per Therm

 Schedule 146
 \$0.00365 per Therm

TERM:

The Tax Customer Credit will be in effect for a ten-year period from September 1, 2021 through August 31, 2031. Any residual balance at the end of the ten-year term will be recovered in a future rate proceeding.

SPECIAL TERMS AND CONDITIONS:

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

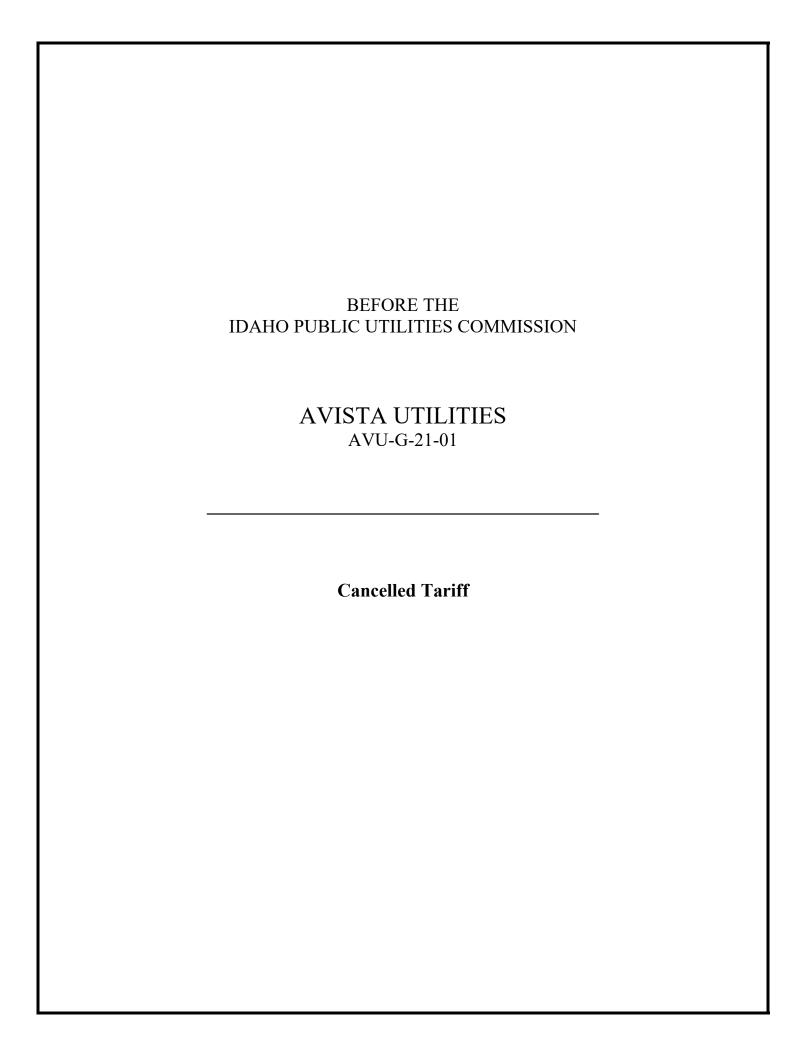
The above Rate is subject to increases as set forth in Tax Adjustment Schedule 158.

Issued September 1, 2021

Effective September 1, 2021

Issued by Avista Corporation

Patrick D. Ehbar



AVISTA CORPORATION d/b/a Avista Utilities

SCHEDULE 172

PERMANENT FEDERAL INCOME TAX RATE CREDIT - IDAHO

APPLICABLE:

To Customers in the State of Idaho where the Company has natural gas service available. This Permanent Federal Income Tax Rate Credit shall be applicable to all retail customers taking service under Schedules 101, 111, 112, 131, 132, and 146.

This rate credit is designed to reflect the permanent benefits attributable to the revisions of the federal income tax code caused by enactment of the Tax Cuts and Jobs Act signed into law on December 22, 2017.

MONTHLY RATE:

The energy charges of the individual rate schedules are to be <u>decreased</u> by the following amounts:

Schedule 101	\$0.03630 per Therm
Schedule 111 & 112	\$0.01897 per Therm
Schedule 131 & 132	\$0.01897 per Therm
Schedule 146	\$0.00897 per Therm

TERM:

The Permanent Federal Tax Rate Credit will be in effect until such time that the permanent federal tax benefits are incorporated into base rates in a general rate case proceeding.

SPECIAL TERMS AND CONDITIONS:

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

The above Rate is subject to increases as set forth in Tax Adjustment Schedule 158.

Issued: November 9, 2018 Effective: January 1, 2019