

AVISTA CORPORATION
 dba Avista Utilities

SCHEDULE 158
 TAX ADJUSTMENT SCHEDULE - WASHINGTON

The rate schedules of Company for natural gas service furnished in Washington do not include any portion of municipal occupation or business taxes or charges. In order to reimburse Company for such taxes or charges, amounts equivalent to such taxes or charges where now imposed, or which may hereafter be imposed, will be billed by Company to its Customers as set forth below.

APPLICABLE:

To all charges for natural gas service rendered pursuant to this tariff within the jurisdiction imposing a tax or charge, as provided in Rule 3 of the Rules and Regulations included in this tariff.

TAX ADJUSTMENT:

The rates and charges named in this tariff shall be proportionately increased by an adjustment equivalent to the amount of the tax or charge imposed by the jurisdiction and effective as listed below:

<u>Washington City or Town</u>	<u>Ordinance No.</u>	<u>Effective Date</u>	<u>Monthly Taxable Revenue Per Customer</u>	<u>Tax</u>	<u>Excl.</u>
Airway Heights	C-102	01/15/86	All	6.0%	F
Albion	326	05/01/05	All	6.0%	F
Asotin	2004-642	09/01/04	All	6.0%	F
Cheney	R-58	01/01/99	All	6.0%	F
Cheney	R-58	01/01/99	All	4.0%	F
Cheney	T-41	11/01/03	All	4.75%	F
Chewelah	765	04/01/04	All	6.0%	F
Clarkston	1098	01/01/91	All	6.0%	F
Colfax	869 (as amended by 1073)	12/20/80	All	6.0%	F
Colville	1338 N.S.	08/01/05	All	6.0%	F
Connell	765	01/01/04	All	5.0%	F
Deer Park	1992-620	02/09/93	All	6.0%	F
Goldendale	1245	04/01/01	All	6.0%	F

(table continues on Sheet 158A)

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

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SCHEDULE 158 (continued)

<u>Washington City or Town</u>	<u>Ordinance No.</u>	<u>Effective Date</u>	<u>Monthly Taxable Revenue Per Customer</u>	<u>Tax</u>	<u>Excl.</u>
Kettle Falls	1517	01/01/95	All	6.0%	F, S
Lacrosse	278	09/10/90	All	6.0%	F
Lind	06-01	01/15/07	All	6.0%	F
Medical Lake	587	01/01/83	All	6.0%	F
Odessa	586	01/01/05	All	6.0%	F
Palouse	562	01/01/87	All	6.0%	F
Pullman	00-31	03/01/01	All	6.0%	F
Pullman	87-31	01/01/88	All	2.0%	F
Ritzville	904	04/01/95	All	6.0%	F, S
Rosalia	528	02/01/07	All	5.0%	F
Spokane	C-32142	09/16/04	All	6.38%	
Sprague	731	01/07/00	All	6.0%	F, S
Stevenson	838	10/09/88	All	3.0%	F
Uniontown	413	11/01/08	All	6.0%	F
Warden	350	03/01/85	First \$500	6.0%	F

(N)

Excl. (Exclusions): F - All Federal bills S - All State bills

EXCISE TAX CREDIT

Customers meeting the criteria for preemption of Washington State public utility excise tax as described in WAC 458-20-192 will be eligible to receive an excise tax credit in the amount of 3.8520% of current charges. To receive the credit eligible customers must provide a tribal membership card or other suitable identification as an enrollee of an Indian tribe and the service location must be within Indian country as defined in WAC 458-20-192 Subsection 2.

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By

Kelly Norwood

Vice President, Avista Corporation