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April 9, 2015

Public Utility Commission of Oregon
3930 Fairview Industrial Drive SE
Salem, OR 97302-1166

Attention: Filing Center

Advice No. 15-02-G

Docket No. UG-284 Compliance Filing – Commission Order No. 15-109

Attached for filing with the Commission are tariff sheets in compliance with Commission Order No. 15-109 in Docket No. UG-284. Also attached are workpapers showing the components included in the compliance rates.

If you have any questions regarding this matter, please contact Pat Ehrbar at 509-495-8620 or Joe Miller at 509-495-4546.

Sincerely,

A handwritten signature in cursive script that reads "Kelly Norwood".

Kelly Norwood
Vice President, State & Federal Regulation

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 410

GENERAL RESIDENTIAL NATURAL GAS SERVICE - OREGON

APPLICABILITY:

Applicable to residential natural gas service for all purposes.

TERRITORY:

This schedule is applicable to the entire territory in the State of Oregon served by the Company.

THERM:

The word "therm" means one hundred thousand British Thermal Units (100,000 B.T.U.)

RATES:

Per Meter
Per Month

Customer Charge:

\$8.00

Commodity Charge Per Therm:

Base Rate

\$0.54073

(I)

OTHER CHARGES:

Schedule 461 – Purchased Gas Cost Adjustment

\$0.62069

Schedule 462 – Gas Cost Rate Adjustment

(\$0.00127)

Schedule 476 – Intervenor Funding

\$0.00150

Schedule 478 – DSM Cost Recovery

\$0.01789

Schedule 493 – Low Income Rate Assistance Program

\$0.00451

Schedule 497 – Capital Cost Recovery

\$0.00000

(R)

Total Billing Rate *

\$1.18405

(I)

Minimum Charge:

The Customer Charge constitutes the Minimum Charge.

* The rates shown in this Rate Schedule as Other Charges may not always reflect actual billing rates. See the corresponding rate schedules under Other Charges for the actual rates.

(continued)

Advice No. 15-02-G
Issued April 9, 2015

Effective For Service On & After
April 16, 2015

Issued by Avista Utilities

By

Kelly O. Norwood, V.P. State & Federal Regulation



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 420
GENERAL NATURAL GAS SERVICE - OREGON

APPLICABILITY:

Applicable to commercial and small industrial natural gas service for all purposes.

TERRITORY:

This schedule is applicable to the entire territory in the State of Oregon served by the Company.

THERM:

The word "therm" means one hundred thousand British Thermal Units (100,000 B.T.U.)

RATES:

Per Meter
Per Month

Customer Charge:

\$14.00

(I)

Commodity Charge Per Therm:

Base Rate

\$0.43901

(I)

OTHER CHARGES:

Schedule 461 – Purchased Gas Cost Adjustment

\$0.62069

Schedule 462 – Gas Cost Rate Adjustment

(\$0.00127)

Schedule 478 – DSM Cost Recovery

\$0.01789

Schedule 497 – Capital Cost Recovery

\$0.00000

(R)

Total Billing Rate *

\$1.07632

(I)

Minimum Charge:

The Customer Charge constitutes the Minimum Charge.

* The rates shown in this Rate Schedule as Other Charges may not always reflect actual billing rates. See the corresponding rate schedules under Other Charges for the actual rates.

(continued)

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SCHEDULE 424

LARGE GENERAL AND INDUSTRIAL NATURAL GAS SERVICE - OREGON

APPLICABILITY:

Applicable to large commercial and industrial use customers where at least 75% of the natural gas requirements are for uses other than space heating and where adequate capacity exists in the Company's system. Customers served under this schedule must use a minimum of 29,000 therms annually.

TERRITORY:

This schedule is applicable to the entire territory in the State of Oregon served by the Company.

THERM:

The word "therm" means one hundred thousand British Thermal Units (100,000 B.T.U.)

RATES:

Per Meter
Per Month

Customer Charge:

\$50.00

Commodity Charge Per Therm:

Base Rate

\$0.13887

(R)

OTHER CHARGES:

Schedule 461 – Purchased Gas Cost Adjustment

\$0.62069

Schedule 462 – Gas Cost Rate Adjustment

(\$0.00127)

Schedule 478 – DSM Cost Recovery

\$0.01789

Schedule 497 – Capital Cost Recovery

\$0.00000

(I)

Total Billing Rate *

\$0.77618

Minimum Charge:

The minimum monthly charge shall consist of the Monthly Customer Charge.

* The rates shown in this Rate Schedule as Other Charges may not always reflect actual billing rates. See the corresponding rate schedules under Other Charges for the actual rates.

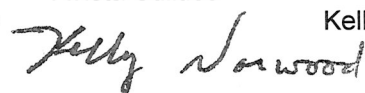
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SCHEDULE 440

INTERRUPTIBLE NATURAL GAS SERVICE
FOR LARGE COMMERCIAL AND INDUSTRIAL - OREGON

APPLICABILITY:

Applicable, subject to interruptions in capacity and supply, for large commercial and industrial use where capacity in excess of the existing requirements of firm sales and transportation customers exists in the Company's system. Customers served under this schedule must use a minimum of 50,000 therms annually.

TERRITORY:

This schedule is applicable to the entire territory in the State of Oregon served by the Company.

THERM:

The word "therm" means one hundred thousand British Thermal Units (100,000 B.T.U.)

RATES:

	<u>Per Meter</u> <u>Per Month</u>	
Commodity Charge Per Therm:		
Base Rate	\$0.11652	(I)
OTHER CHARGES:		
Schedule 461 – Purchased Gas Cost Adjustment	\$0.41155	
Schedule 462 – Gas Cost Rate Adjustment	\$0.05099	
Schedule 476 – Intervenor Funding	\$0.00135	
Schedule 497 – Capital Cost Recovery	<u>\$0.00000</u>	(R)
Total Billing Rate *	<u>\$0.58041</u>	

Annual Minimum Charge:

Each Customer shall be subject to an Annual Minimum Charge if their gas usage during the prior year does not equal or exceed 50,000 therms. Such Annual Minimum Charge shall be determined by subtracting their actual usage for a twelve-month period from 50,000 therms multiplied by 11.652 cents per therm. (I)

* The rates shown in this Rate Schedule as Other Charges may not always reflect actual billing rates. See the corresponding rate schedules under Other Charges for the actual rates.

(continued)

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AVISTA CORPORATION
Db a Avista Utilities

SCHEDULE 444

SEASONAL NATURAL GAS SERVICE - OREGON

APPLICABILITY:

Applicable for natural gas service to customers whose entire natural gas requirements for any calendar year are supplied during the period from and after March 1, and continuing through November 30, of each year.

Service under this schedule is not available to any "essential agricultural user" or "high priority user" (as defined in section 281.203(a), Title 18, Code of Federal Regulations), who has requested protection from curtailment, as contemplated by Section 401 of the NGPA (Public Law 95-261). An "essential agricultural" or "high-priority" user receiving service under this schedule can obtain protection from curtailment by requesting transfer to the appropriate firm rate schedule of the Company.

TERRITORY:

This schedule is applicable to the entire territory in the State of Oregon served by the Company.

THERM:

The word "therm" means one hundred thousand British Thermal Units (100,000 B.T.U.)

RATES:

	Per Meter Per Month	
Commodity Charge Per Therm:		
Base Rate	\$0.17155	(I)
OTHER CHARGES:		
Schedule 461 – Purchased Gas Cost Adjustment	\$0.62069	
Schedule 462 – Gas Cost Rate Adjustment	(\$0.00127)	
Schedule 478 – DSM Cost Recovery	\$0.01789	
Schedule 497 – Capital Cost Recovery	<u>\$0.00000</u>	(R)
Total Billing Rate *	<u>\$0.80886</u>	

Minimum Charge:
\$5,810.92 per season.

* The rates shown in this Rate Schedule as Other Charges may not always reflect actual billing rates. See the corresponding rate schedules under Other Charges for the actual rates.

(continued)

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AVISTA CORPORATION
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SCHEDULE 456

**INTERRUPTIBLE TRANSPORTATION OF CUSTOMER-OWNED NATURAL GAS
FOR LARGE COMMERCIAL AND INDUSTRIAL SERVICE - OREGON**

APPLICABILITY:

Applicable, subject to interruptions in capacity and supply, for the transportation of customer-owned natural gas for large commercial and industrial use where capacity in excess of the existing requirements of firm sales and transportation customers exists in the Company's system. Customers served under this schedule must transport over the Company's system a minimum of 225,000 therms annually.

TERRITORY:

This schedule is applicable to the entire territory in the State of Oregon served by the Company.

THERM:

The word "therm" means one hundred thousand British Thermal Units (100,000 B.T.U.)

RATES:

Per Meter
Per Month

Customer Charge:

\$275.00

Volumetric Charge Per Therm:

	Base Rate	Schedule 476	Schedule 497	Billing Rate*
First 10,000	\$0.14978(R)	\$0.00135	\$0.00000(I)	\$0.15113
Next 20,000	\$0.09014(R)	\$0.00135	\$0.00000(I)	\$0.09149
Next 20,000	\$0.07409(R)	\$0.00135	\$0.00000(I)	\$0.07544
Next 200,000	\$0.05799(R)	\$0.00135	\$0.00000(I)	\$0.05934
All Additional	\$0.02942(R)	\$0.00135	\$0.00000(I)	\$0.03077

Minimum Charge:

The minimum monthly charge shall be \$1,354.30 per month, accumulative annually.

* The rates shown in this Rate Schedule may not always reflect actual billing rates. See the corresponding rate schedules for the actual rates.

(continued)

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Avista Utilities
Oregon - Gas
Revenue Under Present and Proposed Base Tariff Rates
Pro Forma Year Ended 12/31/15

WORK PAPER REFERENCE	TOTAL	RESIDENTIAL SCHED. 410	GEN SVC SCHED. 420	LG GEN SVC SCHED. 424	INTERRUPT SCHED. 440	SEASONAL SCHED. 444	TRANSPORT SCHED. 456	SP CONTRACT SCHED. 447	
PRESENT BILL DETERMINANTS									
THERMS									
PDE-5	BLOCK 1	49,097,140	26,450,079	4,438,427	3,945,585	253,423	4,973,548		
PDE-5/6	BLOCK 2						8,894,640	1,286,795	
PDE-5	BLOCK 3						6,464,231		
PDE-5/6	BLOCK 4						15,641,729	3,173,169	
PDE-5/6	BLOCK 5						653,094	3,519,166	
	SUBTOTAL	128,791,026	49,097,140	26,450,079	4,438,427	253,423	36,627,242	7,979,130	
	NET SHIFTING ADJUSTMENT								
	SUBTOTAL	128,791,026	49,097,140	26,450,079	4,438,427	253,423	36,627,242	7,979,130	
	ADJUSTMENT TO ACTUAL								
	TOTAL BEFORE ADJUSTMENT	128,791,026	49,097,140	26,450,079	4,438,427	253,423	36,627,242	7,979,130	
	WEATHER & UNBILLED REV. ADJ.								
	TOTAL PROFORMA THERMS	128,791,026	49,097,140	26,450,079	4,438,427	253,423	36,627,242	7,979,130	
PDE-5/6	TOTAL BILLS		1,035,575	135,997	970	416	41	420	36
	TOTAL MINIMUM BILLS								
PROPOSED BILL DETERMINANTS									
THERMS									
	BLOCK 1	49,097,140	26,450,079	4,438,427	3,945,585	253,423	4,973,548		
	BLOCK 2						8,894,640	1,286,795	
	BLOCK 3						6,464,231		
	BLOCK 4						15,641,729	3,173,169	
	BLOCK 5						653,094	3,519,166	
	SUBTOTAL	128,791,026	49,097,140	26,450,079	4,438,427	253,423	36,627,242	7,979,130	
	NET SHIFTING ADJUSTMENT								
	SUBTOTAL	128,791,026	49,097,140	26,450,079	4,438,427	253,423	36,627,242	7,979,130	
	ADJUSTMENT TO ACTUAL								
	TOTAL BEFORE ADJUSTMENT	128,791,026	49,097,140	26,450,079	4,438,427	253,423	36,627,242	7,979,130	
	WEATHER & UNBILLED REV. ADJ.								
	TOTAL PROFORMA THERMS	128,791,026	49,097,140	26,450,079	4,438,427	253,423	36,627,242	7,979,130	
	TOTAL BILLS		1,035,575	135,997	970	416	41	420	36
	TOTAL MINIMUM BILLS								

Avista Utilities
Oregon - Gas
Revenue Under Present and Proposed Base Tariff Rates
Pro Forma Year Ended 12/31/15

WORK PAPER REFERENCE	TOTAL	RESIDENTIAL SCHED. 410	GEN SVC SCHED. 420	LG GEN SVC SCHED. 424	INTERRUPT SCHED. 440	SEASONAL SCHED. 444	TRANSPORT SCHED. 456	SP CONTRACT SCHED. 447
PRESENT RATES								
Exh 901	BASIC CHARGE	\$8.00	\$12.00	\$50.00			\$275.00	(1)
PDE-6	ANNUAL MINIMUM							\$50,021
Exh 901	BLOCK 1 PER THERM	\$1.08067	\$0.99216	\$0.74977	\$0.51453	\$0.78151	\$0.15016	\$0.02700
Exh 901	BLOCK 2 PER THERM						\$0.09037	\$0.07500
Exh 901	BLOCK 3 PER THERM						\$0.07428	
Exh 901	BLOCK 4 PER THERM						\$0.05814	\$0.02750
Exh 901	BLOCK 5 PER THERM						\$0.02949	\$0.02500
PROPOSED RATES								
	BASIC CHARGE	\$8.00	\$14.00	\$50.00			\$275.00	
	ANNUAL MINIMUM							\$50,021
	BLOCK 1 PER THERM	\$1.14770	\$1.04647	\$0.74977	\$0.51453	\$0.78151	\$0.15016	\$0.02700
	BLOCK 2 PER THERM						\$0.09037	\$0.07500
	BLOCK 3 PER THERM						\$0.07428	
	BLOCK 4 PER THERM						\$0.05814	Block Rates
	BLOCK 5 PER THERM						\$0.02949	Block Rates

(1) Block 1 - Bio Mass One; Annual Min. Charge = \$38,000
Block 2 - Collins Products; no annual minimum
Block 4 - Murphy Plywood; Annual Min. Charge = \$75,000
Block 5 - Roseburg Forest Products; Annual Min. Charge = \$100,000

Avista Utilities
Oregon - Gas
Revenue Under Present and Proposed Base Tariff Rates
Pro Forma Year Ended 12/31/15

WORK PAPER REFERENCE	TOTAL	RESIDENTIAL SCHED. 410	GEN SVC SCHED. 420	LG GEN SVC SCHED. 424	INTERRUPT SCHED. 440	SEASONAL SCHED. 444	TRANSPORT SCHED. 456	SP CONTRACT SCHED. 447
PRESENT REVENUE								
BASE TARIFF REVENUE								
BASIC CHARGE	\$10,080,564	\$8,284,600	\$1,631,964	\$48,500			\$115,500	
ANNUAL MINIMUM	\$50,021							\$50,021
BLOCK 1	\$85,603,319	\$53,057,806	\$26,242,710	\$3,327,799	\$2,030,122	\$198,053	\$746,828	
BLOCK 2	\$900,318						\$803,809	\$96,510
BLOCK 3	\$480,163						\$480,163	
BLOCK 4	\$995,374						\$909,410	\$85,963
BLOCK 5	\$107,239						\$19,260	\$87,979
ANNUAL MINIMUM	\$0							
SUBTOTAL	\$98,216,997	\$61,342,406	\$27,874,674	\$3,376,299	\$2,030,122	\$198,053	\$3,074,970	\$320,473
NET SHIFTING ADJUSTMENT								
SUBTOTAL	\$98,216,997	\$61,342,406	\$27,874,674	\$3,376,299	\$2,030,122	\$198,053	\$3,074,970	\$320,473
ADJUST TO ACTUAL	\$0							
TOTAL BASE TARIFF REVENUE	\$98,216,997	\$61,342,406	\$27,874,674	\$3,376,299	\$2,030,122	\$198,053	\$3,074,970	\$320,473
ADJUSTMENT REVENUE								
UNBILLED REVENUE ADJUSTMENT								
UNBILLED THERMS	0							
UNBILLED RATE		\$1.08067	\$0.99216	\$0.74977		\$0.78151		
UNBILLED REVENUE	\$0	\$0	\$0	\$0		\$0		
WEATHER NORMALIZATION ADJ								
WEATHER-SENSITIVE THERMS	0	0	0					
WEATHER-SENSITIVE RATE		\$1.08067	\$0.99216					
WEATHER-SENSITIVE REVENUE	\$0	\$0	\$0					
OTHER ADJUSTMENTS								
TOTAL ADJUSTMENT REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL BASE TARIFF REVENUE	\$98,216,997	\$61,342,406	\$27,874,674	\$3,376,299	\$2,030,122	\$198,053	\$3,074,970	\$320,473
TOTAL PRESENT REVENUE	\$98,216,997	\$61,342,406	\$27,874,674	\$3,376,299	\$2,030,122	\$198,053	\$3,074,970	\$320,473

Avista Utilities
Oregon - Gas
Revenue Under Present and Proposed Base Tariff Rates
Pro Forma Year Ended 12/31/15

WORK PAPER REFERENCE	TOTAL	RESIDENTIAL SCHED. 410	GEN SVC SCHED. 420	LG GEN SVC SCHED. 424	INTERRUPT SCHED. 440	SEASONAL SCHED. 444	TRANSPORT SCHED. 456	SP CONTRACT SCHED. 447
PROPOSED REVENUE								
BASE TARIFF REVENUE								
BASIC CHARGE	\$10,352,558	\$8,284,600	\$1,903,958	\$48,500			\$115,500	
ANNUAL MINIMUM	\$50,021							\$50,021
BLOCK 1	\$90,330,804	\$56,348,788	\$27,679,214	\$3,327,799	\$2,030,122	\$198,053	\$746,828	
BLOCK 2	\$900,318						\$803,809	\$96,510
BLOCK 3	\$480,163						\$480,163	
BLOCK 4	\$995,374						\$909,410	\$85,963
BLOCK 5	\$107,239						\$19,260	\$87,979
ANNUAL MINIMUM	\$0							
SUBTOTAL	\$103,216,476	\$64,633,388	\$29,583,172	\$3,376,299	\$2,030,122	\$198,053	\$3,074,970	\$320,473
NET SHIFTING ADJUSTMENT								
SUBTOTAL	\$103,216,476	\$64,633,388	\$29,583,172	\$3,376,299	\$2,030,122	\$198,053	\$3,074,970	\$320,473
ADJUST TO ACTUAL	\$0							
TOTAL BASE TARIFF REVENUE	\$103,216,476	\$64,633,388	\$29,583,172	\$3,376,299	\$2,030,122	\$198,053	\$3,074,970	\$320,473
ADJUSTMENT REVENUE								
UNBILLED REVENUE ADJUSTMENT								
UNBILLED THERMS	0	0	0	0		0		
UNBILLED RATE		\$1.14770	\$1.04647	\$0.74977		\$0.78151		
UNBILLED REVENUE	\$0	\$0	\$0	\$0		\$0		
WEATHER NORMALIZATION ADJ								
WEATHER-SENSITIVE THERMS	0	0	0					
WEATHER-SENSITIVE RATE		\$1.14770	\$1.04647					
WEATHER-SENSITIVE REVENUE	\$0	\$0	\$0					
OTHER ADJUSTMENTS								
TOTAL ADJUSTMENT REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL BASE TARIFF REVENUE	\$103,216,476	\$64,633,388	\$29,583,172	\$3,376,299	\$2,030,122	\$198,053	\$3,074,970	\$320,473
TOTAL PROPOSED REVENUE	\$103,216,476	\$64,633,388	\$29,583,172	\$3,376,299	\$2,030,122	\$198,053	\$3,074,970	\$320,473
TOTAL PRESENT REVENUE	\$98,216,997	\$61,342,406	\$27,874,674	\$3,376,299	\$2,030,122	\$198,053	\$3,074,970	\$320,473
TOTAL INCREASED REVENUE	\$4,999,479	\$3,290,981	\$1,708,498	\$0	\$0	\$0	\$0	\$0
PERCENT REVENUE INCREASE	5.09%	5.36%	6.13%	0.00%	0.00%	0.00%	0.00%	0.00%

	TOTAL	SCHED. 410	SCHED. 420	SCHED. 424	SCHED. 440	SCHED. 444	SCHED. 456
Proposed Rate Workup - from Pres & Prop Rev tab							
THERMS							
BLOCK 1	89,158,202	49,097,140	26,450,079	4,438,427	3,945,585	253,423	4,973,548
BLOCK 2	8,894,640						8,894,640
BLOCK 3	6,464,231						6,464,231
BLOCK 4	15,641,729						15,641,729
BLOCK 5	653,094						653,094
ADJ. TO ACTUAL							
WEATHER & U/B THERMS							
TOTAL PROFORMA THERM	120,811,896	49,097,140	26,450,079	4,438,427	3,945,585	253,423	36,627,242
TOTAL BILLS		1,035,575	135,997	970	416	41	420
		86,298	11,333	81	35	3	35
Proposed Revenue	\$102,897,000	\$64,634,029	\$29,583,971	\$3,376,000	\$2,030,000	\$198,000	\$3,075,000
Targeted Rate Increase							
Present Basic/Min Charge		\$8.00	\$12.00	\$50.00			\$275.00
BASIC/MIN CHARGE		\$8.00	\$14.00	\$50.00			\$275.00
% Δ in Basic Charge			16.7%				
Basic Charge Revenue	\$10,352,558	\$8,284,600	\$1,903,958	\$48,500			\$115,500
Present Block 1 Rate		\$1.08067	\$0.99216	\$0.74977	\$0.51453	\$0.78151	\$0.15016
Present Block 2 Rate							\$0.09037
Present Block 3 Rate							\$0.07428
Present Block 4 Rate							\$0.05814
Present Block 5 Rate							\$0.02949
1) Flat Rate Increase		\$1.00000	\$1.00000	\$1.00000	\$1.00000	\$1.00000	\$1.00000
2) % Rate Increase		6.20%	5.48%	0.00%	0.00%	0.00%	0.00%
Method --->		2	2	2	2	2	2
BLOCK 1 PER THERM		\$1.14771	\$1.04650	\$0.74977	\$0.51453	\$0.78151	\$0.15016
BLOCK 2 PER THERM							\$0.09037
BLOCK 3 PER THERM							\$0.07428
BLOCK 4 PER THERM							\$0.05814
BLOCK 5 PER THERM							\$0.02949
BLOCK 1 PER THERM		\$1.14770	\$1.04647	\$0.74977	\$0.51453	\$0.78151	\$0.15016
BLOCK 2 PER THERM							\$0.09037
BLOCK 3 PER THERM							\$0.07428
BLOCK 4 PER THERM							\$0.05814
BLOCK 5 PER THERM							\$0.02949
Blocks 1-5 Revenue	\$92,543,601	\$56,348,938	\$27,679,219	\$3,327,799	\$2,030,122	\$198,053	\$2,959,470
Adj. to Actual Revenue		\$0	\$0	\$0	\$0	\$0	\$0
Weather & U/B Revenue		\$0	\$0	\$0	\$0	\$0	\$0
Revenue Remaining	\$841	\$491	\$794	-\$299	-\$122	-\$53	\$30
Revenue Remaining - ¢/Th	0.001¢	0.001¢	0.003¢	(0.007¢)	(0.003¢)	(0.021¢)	0.000¢
check - < \$4k is rounding	\$156	\$150	\$5	\$0	\$0	\$0	\$0
Proposed Target	\$102,897,000	\$64,634,029	\$29,583,971	\$3,376,000	\$2,030,000	\$198,000	\$3,075,000
Proposed Actual	\$102,896,003	\$64,633,388	\$29,583,172	\$3,376,299	\$2,030,122	\$198,053	\$3,074,970
	-\$997	-\$641	-\$799	\$299	\$122	\$53	-\$30
Rate Δ Check							
Basic/Min Charge	2.7%	0.0%	16.7%	0.0%	#DIV/0!	#DIV/0!	0.0%
Adj. to Actual Revenue	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Weather & U/B Revenue	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Block Therm Charges	5.4%	6.2%	5.5%	0.0%	0.0%	0.0%	0.0%
Overall Revenue	5.1%	5.4%	6.1%	0.0%	0.0%	0.0%	0.0%
Avg. Usage		47	194	4,576	9,485	6,181	87,208

Avista Utilities
Docket No. UG-___
Rate Spread Summary
Oregon - Gas
Pro Forma 12 Months Ended December 31, 2015

	Type of Service	Schedule Number	Avg. No. of Customers	Annual Therms	Avg. Use per Customer per Month	Revenue at Pres. Rates (\$000's)	Avg. Bill Under Pres. Rates	Revenue Percentage Increase	Revenue Increase (\$000's)	Avg. Increase per Customer per Month	Revenue at Prop. Rates (\$000's)	Avg. Bill Under Prop. Rates
1	Residential	410	86,298	49,097,140	47	\$61,343	\$58.79	5.4%	\$3,291	\$3.15	\$64,634	\$61.94
2	General Service	420	11,333	26,450,079	194	27,875	\$204.48	6.1%	1,709	\$12.54	29,583	\$217.02
3	Large General Service	424	81	4,438,427	4,576	3,376	\$3,481	0.0%	0	\$0	3,376	\$3,481
4	Interruptible Service	440	35	3,945,585	9,485	2,030	\$4,880	0.0%	0	\$0	2,030	\$4,880
5	Seasonal Service	444	3	253,423	6,181	198	\$4,831	0.0%	0	\$0	198	\$4,831
6	Transportation Service	456	35	36,627,242	87,208	3,075	\$7,321	0.0%	0	\$0	3,075	\$7,321
7	Special Contract	447	3	7,979,130	221,643	320	\$8,902	0.0%	0	\$0	320	\$8,902
8	Total		97,788	128,791,026		\$98,217		5.1%	\$5,000		\$103,217	

EXHIBIT C

**Avista Utilities
State of Oregon
Comparison of Natural Gas Usage
2013 Weather-Normalized, 2014 Actual & Forecast *, and 2015-2016 Forecast**

Line No.		<u>Actual Usage</u>	<u>Weather Adj.</u>	<u>Normalized Usage</u>	<u>Avg. Customers</u>	<u>Annual Use/ Customer</u>	<u>Monthly Use/ Customer</u>
<u>Residential Sch 410</u>							
1	2013	51,201,567	(2,945,968)	48,255,599	85,137	566.8	47.2
2	2014	45,511,952	2,704,836	48,216,788	85,645	563.0	46.9
3	2015	49,097,140		49,097,140	86,298	568.9	47.4
4	2016	49,018,942		49,018,942	87,065	563.0	46.9
5							
<u>Commercial Sch 420</u>							
7	2013	27,592,098	(1,710,546)	25,881,552	11,190	2,313	193
8	2014	24,885,565	1,287,279	26,172,844	11,268	2,323	194
9	2015	26,450,079		26,450,079	11,333	2,334	194
10	2016	26,621,408		26,621,408	11,416	2,332	194
11							
12							
<u>Large Sales Schs. 424, 440 & 444</u>							
14	2013	8,026,949	(73,300)	7,953,649	117	67,980	5,665
15	2014	8,734,419	51,143	8,785,562	117	75,359	6,280
16	2015	8,637,435		8,637,435	119	72,670	6,056
17	2016	8,821,802		8,821,802	121	72,983	6,082
18							
19							
<u>Total Sales Volumes</u>							
21	2013			82,090,800	96,444		
22	2014			83,175,194	97,030		
23	2015			84,184,654	97,750		
24	2016			84,462,152	98,602		
25							
26							
<u>Transport Schs. 447 & 456</u>							
28	2013	38,821,540		38,821,540	39	989,084	82,424
29	2014	42,323,876		42,323,876	38	1,101,706	91,809
30	2015	44,606,372		44,606,372	38	1,172,642	97,720
31	2016	47,119,020		47,119,020	38	1,238,715	103,226
32							
33							
<u>Total Throughput</u>							
35	2013			120,912,340			
36	2014			125,499,070			
37	2015			128,791,025			
38	2016			131,581,173			

* The 2014 numbers include January through June actual booked usage and July through December forecasted usage.

**Avista Utilities
Oregon - Gas
Pro Forma 12 Months Ended December 31, 2015**

Line No.		OREGON TOTAL	Residential Service SCH 410	General Service SCH 420	Large General Service SCH 424	Interruptible Service SCH 440	Seasonal Service SCH 444	Special Contract Service SCH 447	Transportation Service SCH 456
1	CURRENT REVENUE	\$ 98,217,000	61,343,000	27,875,000	3,376,000	2,030,000	198,000	320,000	3,075,000
2	COST OF GAS	\$ 50,547,000	29,967,000	16,144,000	2,709,000	1,572,000	155,000	\$ -	\$ -
3	CURRENT MARGIN	\$ 47,670,000	\$ 31,376,000	\$ 11,731,000	\$ 667,000	\$ 458,000	\$ 43,000	\$ 320,000	\$ 3,075,000
4	% of Current Margin excl Sch 447	100.00%	66.26%	24.78%	1.41%	0.97%	0.09%		6.49%
5	Total Revenue Requirement	\$ 5,000,000							
6	Revenue Requirement as a Percent of Margin Revenue	10.49%							
7	Percentage Applied to Overall Margin Increase		100.00%	138.89%	0.00%	0.00%	0.00%		0.00%
8	Increase as a Percent of Total Current Margin		10.49%	14.57%	0.00%	0.00%	0.00%		0.00%
9	PROPOSED MARGIN REVENUE INCREASE	\$ 5,000,000	\$ 3,291,029	\$ 1,708,971	\$ -	\$ -	\$ -		\$ -
10	Percentage Revenue Increase	5.09%	5.36%	6.13%	0.00%	0.00%	0.00%		0.00%
Cost of Service									
11	Proposed Margin	\$ 52,670,000	\$ 34,667,029	\$ 13,439,971	\$ 667,000	\$ 458,000	\$ 43,000	\$ 320,000	\$ 3,075,000
12	LRIDC Based Target Margin (Line 27 of Miller Exhibit 801 Page 1 of 3)	\$ 52,932,000	\$ 35,369,654	\$ 14,318,360	\$ 422,194	\$ 360,248	\$ 28,496	\$ 286,820	\$ 2,146,228
13	Relative Margin to Cost at Present Rates (Line 29A of Miller Exhibit 801 Page 1 of 3)	1.00	0.99	0.91	1.75	1.41	1.68	1.24	1.59
14	Relative Margin to Cost at Proposed Rates	1.00	0.98	0.94	1.58	1.27	1.51		1.43

Avista Utilities
Proposed Revenue Increase by Schedule
Oregon - Gas
Pro Forma 12 Months Ended December 31, 2015
(000s of Dollars)

Line No.	Type of Service	Schedule Number	Base Revenue Under Present Rates	Proposed GRC Increase	Base Revenue Under Proposed Rates	Therms (000s)	Base Revenue Percentage Increase	Billed Revenue Under Present Rates	Proposed GRC Increase	Billed Revenue Under Proposed Rates	Billed Revenue Percentage Increase
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Residential	410	\$61,343	\$3,291	\$64,634	49,097	5.4%	\$63,128	\$3,291	\$66,419	5.2%
2	General Service	420	27,875	1,709	29,584	26,450	6.1%	28,664	\$1,709	\$30,373	6.0%
3	Large General Service	424	3,376	0	3,376	4,438	0.0%	3,494	\$0	\$3,494	0.0%
4	Interruptible Service	440	2,030	0	2,030	3,946	0.0%	2,290	\$0	\$2,290	0.0%
5	Seasonal Service	444	198	0	198	253	0.0%	205	\$0	\$205	0.0%
6	Transportation Service	456	3,075	0	3,075	36,627	0.0%	3,117	\$0	\$3,117	0.0%
7	Special Contract	447	320	0	320	7,979	0.0%	320	\$0	\$320	0.0%
8	Total		\$98,217	\$5,000	\$103,217	128,791	5.1%	\$101,218	\$5,000	\$106,218	4.9%

**Avista Utilities
Docket No. UG 284
Oregon - Natural Gas
Amended Stipulation Rates by Schedule
\$5.262 Million Base Revenue Increase**

<u>Present Base Rates</u>	<u>Net \$5 Million Base Rate Change</u>	<u>Current Approved Schedule 497 Moved to Base Rates</u>	<u>Proposed Base Rates</u>
Residential Service Schedule 410			
\$8.00 Customer Charge	\$0.00/month		\$8.00 Customer Charge
All Therms - \$0.46998/Therm	\$0.06703/therm	\$0.00372/therm	All Therms - \$0.54073/Therm
General Service Schedule 420			
\$12.00 Customer Charge	\$2.00/month		\$14.00 Customer Charge
All Therms - \$0.38147/Therm	\$0.05431/therm	\$0.00323/therm	All Therms - \$0.43901/Therm
Large General Service Schedule 424			
\$50.00 Customer Charge	\$0.00/month		\$50.00 Customer Charge
All Therms - \$0.13908/Therm	\$0.00000/therm	\$-0.00021/therm	All Therms - \$0.13887/Therm
Interruptible Service Schedule 440			
All Therms - \$0.11584/Therm	\$0.00000/therm	\$0.00068/therm	All Therms - \$0.11652/Therm
Seasonal Service Schedule 444			
All Therms - \$0.17082/Therm	\$0.00000/therm	\$0.00073/therm	All Therms - \$0.17155/Therm
Transportation Service Schedule 456			
\$275.00 Customer Charge	\$0.00/month		\$275.00 Customer Charge
1st 10,000 Therms - \$0.15016/Therm	\$0.00000/therm	\$-0.00038/therm	1st 10,000 Therms - \$0.14978/Therm
Next 20,000 Therms - \$0.09037/Therm	\$0.00000/therm	\$-0.00023/therm	Next 20,000 Therms - \$0.09014/Therm
Next 20,000 Therms - \$0.07428/Therm	\$0.00000/therm	\$-0.00019/therm	Next 20,000 Therms - \$0.07409/Therm
Next 200,000 Therms - \$0.05814/Therm	\$0.00000/therm	\$-0.00015/therm	Next 200,000 Therms - \$0.05799/Therm
Over 250,000 Therms - \$0.02949/Therm	\$0.00000/therm	\$-0.00007/therm	Over 250,000 Therms - \$0.02942/Therm

**Avista Utilities
Docket No. UG 284
Oregon - Natural Gas
Cancellation of Schedule 497**

Capital Cost Recovery (Adlyl A Pipe Replacement from UG-246)

Line No.	Type of Service (a)	Schedule Number (b)	Total Proforma Therms (c)	Schedule 497 Rate Per Therm (d)	Schedule 497 Total Revenue (e)
1	Residential	410	49,097,140	\$ (0.00372)	\$ (182,641)
2	General Service	420	26,450,079	\$ (0.00323)	\$ (85,434)
3	Large General Service	424	4,438,427	\$ 0.00021	\$ 932
4	Interruptible Service	440	3,945,585	\$ (0.00068)	\$ (2,683)
5	Seasonal Service	444	253,423	\$ (0.00073)	\$ (185)
6	Transportation Service	456			
7	Block 1		4,973,548	\$ 0.00038	\$ 1,890
8	Block 2		8,894,640	\$ 0.00023	\$ 2,046
9	Block 3		6,464,231	\$ 0.00019	\$ 1,228
10	Block 4		15,641,729	\$ 0.00015	\$ 2,346
11	Block 5		653,094	\$ 0.00007	\$ 46
12	Total		<u>36,627,242</u>		<u>\$ 7,556</u>
13	Special Contract	447	<u>7,979,130</u>	-	\$ -
14	Total		<u>128,791,026</u>		<u>\$ (262,455)</u>

Avista Utilities
Docket No. UG 284
Oregon - Natural Gas
Schedule 491 Early Rate Implementation Credit

Schedule 491
Early Rate Implementation Credit Calculation

Line No.	Type of Service (a)	Schedule Number (b)	Total Proforma Therms (c)	Schedule 491 Rate Per Therm (d)	Schedule 491 Total Revenue (e)
1	Residential	410	49,097,140	\$ -	\$ -
2	General Service	420	26,450,079	\$ -	\$ -
3	Large General Service	424	4,438,427	\$ -	\$ -
4	Interruptible Service	440	3,945,585	\$ -	\$ -
5	Seasonal Service	444	253,423	\$ -	\$ -
6	Transportation Service	456			
7	Block 1		4,973,548	\$ -	\$ -
8	Block 2		8,894,640	\$ -	\$ -
9	Block 3		6,464,231	\$ -	\$ -
10	Block 4		15,641,729	\$ -	\$ -
11	Block 5		653,094	\$ -	\$ -
12	Total		36,627,242		\$ -
13	Special Contract	447	7,979,130	\$ -	\$ -
14	Total		128,791,026		\$ -

Schedule 410 Bill Impact

Schedule 410 Present

Schedule 410 Proposed

	Basic Charge		Block 1		Basic Charge		Block 1		Bill Impact	% Change
	\$	8.00	\$ 1.11702		\$	8.00	\$ 1.18405			
10	\$	8.00	\$ 11.17	\$ 19.17	\$	8.00	\$ 11.84	\$ 19.84	\$ 0.67	3.5%
20	\$	8.00	\$ 22.34	\$ 30.34	\$	8.00	\$ 23.68	\$ 31.68	\$ 1.34	4.4%
30	\$	8.00	\$ 33.51	\$ 41.51	\$	8.00	\$ 35.52	\$ 43.52	\$ 2.01	4.8%
40	\$	8.00	\$ 44.68	\$ 52.68	\$	8.00	\$ 47.36	\$ 55.36	\$ 2.68	5.1%
47	\$	8.00	\$ 52.50	\$ 60.50	\$	8.00	\$ 55.65	\$ 63.65	\$ 3.15	5.2%
50	\$	8.00	\$ 55.85	\$ 63.85	\$	8.00	\$ 59.20	\$ 67.20	\$ 3.35	5.2%
60	\$	8.00	\$ 67.02	\$ 75.02	\$	8.00	\$ 71.04	\$ 79.04	\$ 4.02	5.4%
70	\$	8.00	\$ 78.19	\$ 86.19	\$	8.00	\$ 82.88	\$ 90.88	\$ 4.69	5.4%
80	\$	8.00	\$ 89.36	\$ 97.36	\$	8.00	\$ 94.72	\$ 102.72	\$ 5.36	5.5%
90	\$	8.00	\$ 100.53	\$ 108.53	\$	8.00	\$ 106.56	\$ 114.56	\$ 6.03	5.6%
100	\$	8.00	\$ 111.70	\$ 119.70	\$	8.00	\$ 118.41	\$ 126.41	\$ 6.70	5.6%
110	\$	8.00	\$ 122.87	\$ 130.87	\$	8.00	\$ 130.25	\$ 138.25	\$ 7.37	5.6%
120	\$	8.00	\$ 134.04	\$ 142.04	\$	8.00	\$ 142.09	\$ 150.09	\$ 8.04	5.7%
130	\$	8.00	\$ 145.21	\$ 153.21	\$	8.00	\$ 153.93	\$ 161.93	\$ 8.71	5.7%
140	\$	8.00	\$ 156.38	\$ 164.38	\$	8.00	\$ 165.77	\$ 173.77	\$ 9.38	5.7%
150	\$	8.00	\$ 167.55	\$ 175.55	\$	8.00	\$ 177.61	\$ 185.61	\$ 10.05	5.7%
160	\$	8.00	\$ 178.72	\$ 186.72	\$	8.00	\$ 189.45	\$ 197.45	\$ 10.72	5.7%
170	\$	8.00	\$ 189.89	\$ 197.89	\$	8.00	\$ 201.29	\$ 209.29	\$ 11.40	5.8%
180	\$	8.00	\$ 201.06	\$ 209.06	\$	8.00	\$ 213.13	\$ 221.13	\$ 12.07	5.8%
190	\$	8.00	\$ 212.23	\$ 220.23	\$	8.00	\$ 224.97	\$ 232.97	\$ 12.74	5.8%
200	\$	8.00	\$ 223.40	\$ 231.40	\$	8.00	\$ 236.81	\$ 244.81	\$ 13.41	5.8%
210	\$	8.00	\$ 234.57	\$ 242.57	\$	8.00	\$ 248.65	\$ 256.65	\$ 14.08	5.8%
220	\$	8.00	\$ 245.74	\$ 253.74	\$	8.00	\$ 260.49	\$ 268.49	\$ 14.75	5.8%
230	\$	8.00	\$ 256.91	\$ 264.91	\$	8.00	\$ 272.33	\$ 280.33	\$ 15.42	5.8%
240	\$	8.00	\$ 268.08	\$ 276.08	\$	8.00	\$ 284.17	\$ 292.17	\$ 16.09	5.8%
250	\$	8.00	\$ 279.26	\$ 287.26	\$	8.00	\$ 296.01	\$ 304.01	\$ 16.76	5.8%
260	\$	8.00	\$ 290.43	\$ 298.43	\$	8.00	\$ 307.85	\$ 315.85	\$ 17.43	5.8%
270	\$	8.00	\$ 301.60	\$ 309.60	\$	8.00	\$ 319.69	\$ 327.69	\$ 18.10	5.8%
280	\$	8.00	\$ 312.77	\$ 320.77	\$	8.00	\$ 331.53	\$ 339.53	\$ 18.77	5.9%
290	\$	8.00	\$ 323.94	\$ 331.94	\$	8.00	\$ 343.37	\$ 351.37	\$ 19.44	5.9%
300	\$	8.00	\$ 335.11	\$ 343.11	\$	8.00	\$ 355.22	\$ 363.22	\$ 20.11	5.9%

**Avista Utilities
Oregon - Gas
Year Ended December 31, 2015**

ANNUAL USAGE, Sch 447	Cust No	2015 Forecasted Loads		
			1,286,795	
			3,173,169	
			3,519,166	
			<u>7,979,130</u>	
Total OR Sch 447 therms			<u>7,979,130</u>	
Sch. 447 Revenue			Minimum Calc	Toal
	\$0.02700	\$ -	\$38,000	\$ 38,000
	\$0.07500	\$ 96,510		\$ 96,510
	\$0.02750	\$ 85,963		\$ 85,963
	\$0.02500	\$ 87,979	\$12,021	\$ 100,000
Total OR Sch 447 usage revenue		<u>\$ 270,452</u>	<u>\$ 50,021</u>	<u>\$ 320,473</u>

Sch. 447 Annual Min. Charge calc.

\$38,000

\$0

\$75,000

\$100,000