

AVISTA CORPORATION  
dba Avista Utilities

SCHEDULE 460

TAX ADJUSTMENT IN TERRITORY SERVED - OREGON

APPLICABILITY:

This schedule sets forth the conditions under which taxes such as franchise, business, occupation, excise or use of street taxes or other exactions now imposed, or which may hereafter be imposed on the Company are billed by the Company to its customers.

TERRITORY:

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

RATES AND CONDITIONS:

When any municipal corporation or other local taxing agency imposes on the Company any franchise, occupation, business, sales, license, excise or privilege tax or exaction, the amount thereof which exceeds 3% of the gross revenue derived from gas service furnished customers within the levying municipality or taxing district will be billed by the Company to such customers in accordance with OAR 860-22-040. When customers are billed as herein provided, the amount will be separately stated on, and added to, the regular billing.

Advice No. 08-02-G  
Issued March 31, 2008

Effective For Service On & After  
April 1, 2008