

**Exhibit No. JLB-2  
Dockets UE-160228/UG-160229  
Witness: Jason L. Ball**

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**AVISTA CORPORATION d/b/a  
AVISTA UTILITIES,**

**Respondent.**

**DOCKETS UE-160228 and  
UG-160229 (*Consolidated*)**

**EXHIBIT TO  
TESTIMONY OF**

**JASON L. BALL**

**STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

***Comparison of Rate Spread Proposals***

**August 17, 2016**

***Revised 8/24/16 (redline)***

**AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 COMPARISON OF PROPOSED RATE SPREAD BY SERVICE SCHEDULE  
 (000s of Dollars)**

No.	Customer Class (a)	Schedule Number (b)	Base Tariff Revenue Under Present Rates (c)	Total Billed Revenue at Present Rates (d)	As Proposed by Company				As Proposed by Staff			
					Proposed Rate Spread (e)	Base Tariff Revenue Under Proposed Rates (f)	Base Tariff Increase Percent (g)	Percent Increase on Billed Revenue (h)	Proposed Rate Spread (i)	Base Tariff Revenue Under Proposed Rates (j)	Base Tariff Increase Percent (k)	Percent Increase on Billed Revenue (l)
1	General Service	101	\$67,353	\$115,889	\$4,167	\$71,520	6.2%	3.6%	\$1,661	\$69,014	2.5%	1.4%
2	Large General Service	111/112	\$15,224	\$34,290	\$0	\$15,224	0.0%	0.0%	\$376	\$15,600	2.5%	1.1%
3	Large General Svc. -High Annual Load Factor	121/122	\$1,284	\$3,398	\$0	\$1,284	0.0%	0.0%	\$32	\$1,316	2.5%	0.9%
4	Interruptible Service	131/132	\$196	\$543	\$6	\$201	2.8%	1.0%	\$5	\$200	2.5%	0.9%
5	Transportation Service	146	\$2,829	\$2,874	\$224	\$3,052	7.9%	7.8%	\$70	\$2,899	2.5%	2.4%
6	Special Contracts	148	\$1,588	\$1,588	\$0	\$1,588	0.0%	0.0%	\$0	\$1,588	0.0%	0.0%
7	Sub Total		\$88,473	\$158,581	\$4,396	\$92,869	5.0%	2.8%	\$2,144	\$90,617	2.4%	1.4%
8	Attrition Based Revenue Growth											
9	Total Rate Year Revenue		\$90,352						\$2,144	\$92,496	2.400%	

\*The revised numbers are shaded in **yellow**. The amounts that are affected by the revised numbers are shaded in **green**.