

Exhibit No. ____ (JH-3)
Docket UE-090134/UG-090135
and UG-060518 (consolidated)
Witness: Joanna Huang

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND)
TRANSPORTATION COMMISSION,)

Complainant,)

v.)

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

Respondent.)
.....)

In the Matter of the Petition of)

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

For an Order Authorizing)
Implementation of a Natural Gas)
Decoupling Mechanism and to Record)
Accounting Entries Associated With)
the Mechanism.)
.....)

DOCKETS UE-090134
and UG-090135
(consolidated)

DOCKET UG-060518
(consolidated)

EXHIBIT TO TESTIMONY OF

JOANNA HUANG

**STAFF OF WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

*Uniform Percentage of Margin and
Staff Revenue Allocation, Gas*

August 17, 2009

AVISTA UTILITIES
 WASHINGTON GAS
 UNIFORM PERCENTAGE OF MARGIN
 12 MONTHS ENDED SEPTEMBER 30, 2008

Dockets UE-090134/UG-090135,
 and UG-060518 (consolidated)
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	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
Revenue From Retail Rates	\$215,587,000	\$150,653,394	\$55,578,115	\$6,991,327	\$653,476	\$1,710,687
Purchased Gas Costs	\$158,107,000	\$106,721,476	\$44,906,397	\$5,873,749	\$565,292	\$40,086
Total Margin	\$57,480,000	\$43,931,918	\$10,671,718	\$1,117,578	\$88,184	\$1,670,602
Percentage	100.00%	76.43%	18.57%	1.94%	0.15%	2.91%
Total Revenue Increase	\$280,000	\$214,004	\$51,985	\$5,444	\$430	\$8,138

**AVISTA UTILITIES
WASHINGTON GAS
STAFF REVENUE ALLOCATION
12 MONTHS ENDED SEPTEMBER 30, 2008
(000s of Dollars)**

Line No.	Type of Service	(a)	Schedule Number	(b)	Base Tariff Revenue Under Present Rates(1)	(c)	Proposed General Increase	(d)	Base Tariff Revenue Under Proposed Rates	(e)	Base Tariff Percent Increase	(f)	Total Billed Revenue at Present Rates	(g)	Total Billed Revenue at Proposed Rates	(h)	Percent Increase on Billed Revenue	(i)
1	General Service		101		\$150,654		\$214		\$150,868		0.14%		\$134,637		\$134,851		0.16%	
2	Large General Service		111		\$55,578		\$52		\$55,630		0.09%		\$48,527		\$48,579		0.11%	
3	Large General Svc.-High Annual Load Factor		121		\$6,991		\$5		\$6,997		0.08%		\$6,192		\$6,198		0.09%	
4	Interruptible Service		131		\$653		\$0		\$654		0.07%		\$574		\$575		0.07%	
5	Transportation Service		146		\$1,711		\$8		\$1,719		0.48%		\$1,713		\$1,721		0.48%	
6	Special Contracts		148		\$1,750		\$0		\$1,750		0.00%		\$1,750		\$1,750		0.00%	
7	Total				\$217,337		\$280		\$217,617		0.13%		\$193,394		\$193,674		0.14%	

(1) Includes Purchase Adjustment Schedule 150; excludes other rate adjustments.

**AVISTA UTILITIES
WASHINGTON GAS
COMPARISON OF
PRESENT AND PROPOSED RATE COMPONENTS
BY SCHEDULE**

Dockets UE-090134/UG-090135,
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(a)	Base Rate(1) (b)	Present Rate Adj.(2) (c)	Present Billing Rate (d)	General Rate Increase (e)	Proposed Billing Rate(2) (f)	Proposed Base Rate(1) (g)
<u>General Service - Schedule 101</u>						
Basic Charge	\$5.75		\$5.75	\$2.25	\$8.00	\$8.00
Usage Charge:						
All therms	\$1.18760	(\$0.13500)	\$1.05260	(\$0.03037)	\$1.02223	\$1.15723
<u>Large General Service - Schedule 111</u>						
Usage Charge:						
First 200 therms	\$1.21629	(\$0.14080)	\$1.07549		\$1.07549	\$1.21629
200 - 1,000 therms	\$1.13931	(\$0.14080)	\$0.99851	\$0.00120	\$0.99971	\$1.14051
All over 1,000 therms	\$1.07141	(\$0.14080)	\$0.93061	\$0.00113	\$0.93174	\$1.07254
Minimum Charge:						
per month	\$140.43		\$140.43	\$0.00	\$140.43	\$140.43
per therm	\$0.51414	(\$0.14080)	\$0.37334		\$0.37334	\$0.51414
<u>High Annual Load Factor Large General Service - Schedule 121</u>						
Usage Charge:						
First 500 therms	\$1.18458	(\$0.11988)	\$1.06470		\$1.06470	\$1.18458
500 - 1,000 therms	\$1.13572	(\$0.11988)	\$1.01584	\$0.00517	\$1.02101	\$1.14089
1,000 - 10,000 therms	\$1.06664	(\$0.11988)	\$0.94676	\$0.00486	\$0.95162	\$1.07150
10,000 - 25,000 therms	\$1.02325	(\$0.11988)	\$0.90337	(\$0.00294)	\$0.90043	\$1.02031
All over 25,000 therms	\$1.01139	(\$0.11988)	\$0.89151	(\$0.00291)	\$0.88860	\$1.00848
Minimum Charge:						
per month	\$342.46		\$342.46	\$0.00	\$342.46	\$342.46
per therm	\$0.49966	(\$0.11988)	\$0.37978		\$0.37978	\$0.49966
Annual Minimum per therm	Present: \$0.22814				Proposed:	\$0.23332
<u>Interruptible Service - Schedule 131</u>						
Usage Charge:						
First 10,000 therms	\$1.03895	(\$0.12076)	\$0.91819	\$0.00068	\$0.91887	\$1.03963
10,000 - 25,000 therms	\$0.99705	(\$0.12076)	\$0.87629	\$0.00065	\$0.87694	\$0.99770
25,000 - 50,000 therms	\$0.98677	(\$0.12076)	\$0.86601	\$0.00065	\$0.86666	\$0.98742
All over 50,000 therms	\$0.98337	(\$0.12076)	\$0.86261	\$0.00065	\$0.86326	\$0.98402
Annual Minimum per therm	Present: \$0.15860				Proposed:	\$0.15952
<u>Transportation Service - Schedule 146</u>						
Basic Charge	\$200.00		\$200.00	\$0.00	\$200.00	\$200.00
Usage Charge:						
First 20,000 therms	\$0.07465	\$0.00008	\$0.07473	\$0.00037	\$0.07510	\$0.07502
20,000 - 50,000 therms	\$0.06646	\$0.00008	\$0.06654	\$0.00033	\$0.06687	\$0.06679
50,000 - 300,000 therms	\$0.05996	\$0.00008	\$0.06004	\$0.00030	\$0.06034	\$0.06026
300,000 - 500,000 therms	\$0.05548	\$0.00008	\$0.05556	\$0.00028	\$0.05584	\$0.05576
All over 500,000 therms	\$0.04180	\$0.00008	\$0.04188	\$0.00021	\$0.04209	\$0.04201
Annual Minimum per therm	Present: \$0.06646				Proposed:	\$0.06679

(1) Includes Schedules 150 - Purchased Gas Cost Adj.

(2) Includes Schedule 155 - Gas Rate Adj., Schedule 159 - Gas Decoupling Rate Adj. (Sch. 101 only),
and Schedule 191 - Public Purpose Rider Adj.