

**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

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

No.	Customer Class	Schedule Number	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 Percent Increase on Billed Revenue (g)	Proposed Rate Spread (i)	Base Tariff Revenue Under Proposed Rates (j)	Base Tariff Percent Increase on Billed Revenue (k)
1	Residential	1	\$211,070	\$215,228	\$17,730	\$228,800	8.4%	\$10,908	\$221,978	5.2%
2	General Service	11/12	\$70,976	\$72,851	\$4,947	\$75,923	7.0%	\$3,662	\$74,637	5.2%
3	Large General Service	21/22	\$129,105	\$132,075	\$9,708	\$138,813	7.5%	\$6,664	\$135,769	5.2%
4	Extra Large General Service	25	\$64,450	\$65,255	\$4,387	\$68,837	6.8%	\$3,327	\$67,777	5.2%
5	Pumping Service	30/31/32	\$12,510	\$12,768	\$1,083	\$13,593	8.7%	\$646	\$13,156	5.2%
6	Street & Area Lights	41-48	\$6,953	\$7,170	\$713	\$7,666	10.3%	\$359	\$7,312	5.2%
7	Sub Total		\$495,064	\$505,346	\$38,568	\$533,632	7.8%	\$25,565	\$520,629	5.2%
8	Attrition Based Revenue Growth		\$8,569							
9	Total Rate Year Revenue		\$503,633					\$25,565	\$529,198	5.10%

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

No.	Customer Class	Schedule Number	Base Tariff Revenue Under Present Rates	Total Billed Revenue at Present Rates	As Proposed by Company				As Proposed by Staff			
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	General Service	101	\$67,353	\$115,889	\$4,167	\$71,520	6.2%	3.6%	\$541	\$67,895	0.8%	0.5%
2	Large General Service	111/112	\$15,224	\$34,290	\$0	\$15,224	0.0%	0.0%	\$123	\$15,347	0.8%	0.4%
	Large General Svc.											
3	-High Annual Load Factor	121/122	\$1,284	\$3,398	\$0	\$1,284	0.0%	0.0%	\$10	\$1,295	0.8%	0.3%
4	Interruptible Service	131/132	\$196	\$543	\$6	\$201	2.8%	1.0%	\$2	\$197	0.8%	0.3%
5	Transportation Service	146	\$2,829	\$2,874	\$224	\$3,052	7.9%	7.8%	\$22	\$2,851	0.8%	0.8%
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%	\$699	\$89,172	0.8%	0.4%
8	Attrition Based Revenue Growth		\$1,879									
9	Total Rate Year Revenue		\$90,352						\$699	\$91,051	0.8%	