

UG-082254-ST

Avista Corp.  
1411 East Mission PO Box 3727  
Spokane, Washington 99220-3727  
Telephone 509-489-0500  
Toll Free 800-727-9170



December 23, 2008

RECEIVED  
STATE OF WASH.  
UTIL. AND TRANSP.  
COMMISSION  
2008 DEC 26 AM 8:56

State of Washington  
Washington Utilities & Transportation Commission  
P.O. Box 47250  
Olympia, WA 98504-7250

RE: WAC required reports to the WUTC

Enclosed please find two copies of the PGA monthly report of activity in account 191. These copies are submitted in compliance with WAC 480-90-233(5).

If you have any questions regarding this report please feel free to call me at (509) 495-4124.

Sincerely,

Craig L. Bertholf  
Rate Analyst  
Rates and Tariff Administration

Enclosures

Avista Utilities  
State of Washington  
Recap of 191 Deferral Accounts

	Total	Account 191010 (New Deferrals)	Accounts 191000/191005 (Old Deferrals)
June 2008 Ending Balance	(8,596,591.28)	(10,079,093.79) OK	1,482,502.51 OK
July 2008			
Current Months Deferrals	913,460.37	913,460.37	
Amortization	1,819.67		1,819.67
Interest	(35,947.03)	(42,498.77)	6,551.74
July 2008 Ending Balance	(7,717,258.27)	(9,208,132.19) OK	1,490,873.92 OK
August 2008			
Current Months Deferrals	(235,729.38)	(235,729.38)	
Amortization	3,218.13		3,218.13
Interest	(34,598.02)	(41,189.82)	6,591.80
August 2008 Ending Balance	(7,984,367.54)	(9,485,051.39) OK	1,500,683.85 OK
September 2008			
Current Months Deferrals	(459,373.38)	(459,373.38)	
Amortization	3,756.43		3,756.43
Interest	(36,270.44)	(42,906.76)	6,636.32
September 2008 Ending Balance	(8,476,254.93)	(9,987,331.53) OK	1,511,076.60 OK
October 2008			
Current Months Deferrals	(5,327,070.85)	(5,327,070.85)	
Amortization	13,556.33		13,556.33
Interest	(46,387.56)	(52,711.95)	6,324.39
October 2008 Ending Balance	(13,836,157.01)	(15,367,114.33) OK	1,530,957.32 OK
November 2008			
PGA Transfer		15,367,114.33	(15,367,114.33)
Current Months Deferrals	1,523,990.60	1,523,990.60	
Amortization	881,640.11		881,640.11
Interest	(52,638.92)	3,174.98	(55,813.90)
November 2008 Ending Balance	(11,483,165.22)	1,527,165.58 OK	(13,010,330.80) OK

1 111111 1 2 3 4 5 6 7 8 9 10 11 12

# Avista Corporation Journal Entry

Effective Date: 200811

Last Saved: 12/04/2008 8:31 AM

Last Saved by: Joe Miller

Submitted by: Joe Miller

Journal: 431-D&A WA/ID


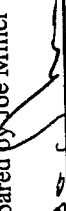
Team: Resource Accounting

Type: C

Category: DJ

## Explanation:

To record the monthly deferral of unrecovered commodity and demand costs related to WA and ID. Also to record the amortization of recoverable costs for WA and ID.

  
 Prepared by: Joe Miller      Date: 12-4-08  
  
 Reviewed by: \_\_\_\_\_      Date: 12-17-08  
 Approved for Entry: \_\_\_\_\_      Date: \_\_\_\_\_  
 Corporate Accounting use Only

### Avista Corporation Journal Entry

Effective Date: 200811

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Last Saved by: Joe Miller

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<u>Seq.</u>	<u>Co.#</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
11	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL			WA DEFERRAL ✓
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	WA	DL	1,527,165.57	1,523,990.59	WA DEFERRAL ✓
45	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		3,174.98	WA DEFERRAL ✓
50	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	519,557.49		ID DEFERRAL
55	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	ID	DL		530,092.13	ID DEFERRAL
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10,534.64		ID DEFERRAL
80	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	825,826.21		WA AMORT ✓
90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		881,640.11	WA AMORT ✓
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	55,813.90		WA AMORT ✓
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	149,150.37		ID AMORT
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		163,334.28	ID AMORT
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	14,183.91		ID AMORT
146	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	15,367,114.32		WA DEFERRAL TRANSFER
150	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL		15,367,114.32	WA UNRECOV DEF
160	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		0.00	ID DEFERRAL TRANSFER
170	001	191005 - PRIOR PERIOD UNRECOV PGA DEFERRED	GD	ID	DL		0.00	ID UNRECOV DEF
180	001	191005 - PRIOR PERIOD UNRECOV PGA DEFERRED	GD	WA	DL		1,254,461.44	WA DEFERRAL TRANSFER
190	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	1,254,461.44		WA DEFERRAL TRANSFER
<b>TOTALS:</b>						<b>19,723,807.85</b>	<b>19,723,807.85</b>	

Avista Corporation  
 State of Washington  
 Recap of Account 191010 GD WA  
 Current Unrecovered PGA Deferred

	Total	Commodity	Demand	
10/08 Current Mo Deferrals	(5,327,070.85)	(5,510,981.12)	183,920.27	0.00
Misc Adjustment	0.00			0.00
Adjustments -Nov -Dec Jurisd. Chg.	0.00	0.00		0.00
Cascade	0.00			0.00
Terasen	0.00			0.00
Interest	(52,711.95)	(52,711.95)		
10/08 Ending Balance	(15,307,114.33)	(12,463,585.43)	(1,902,560.50)	(461,960.97)

Transfer 2008 Deferral Balance to 191000  
 15,307,114.33 12,463,585.43 1,902,560.50 461,960.97  
 October Balance after Transfer  
 0.00 0.00 0.00 0.00

	Total	Commodity	Demand	
11/08 Current Mo Deferrals	1,523,990.59	1,818,033.81	(294,043.21)	0.00
Misc Adjustment	0.00			0.00
Adjustments -Nov -Dec Jurisd. Chg.	0.00	0.00		0.00
Cascade	0.00			0.00
Terasen	0.00			0.00
Interest	3,174.98	3,174.98		
11/08 Ending Balance	1,527,165.57	1,819,033.81	(294,043.21)	3,174.98

WA CURR UNRECOV PGA DEFERRED	
WA deferral	191010 GD WA
Deferral exp	805120 GD WA
Interest Income	419600 GD WA
Interest Expense	431600 GD WA
	52,711.05
	5,327,070.85
	(5,376,792.80)

5.00000%

DEFERRAL TRANSFER JOURNAL ENTRY	
WA deferral	191010 GD ID
WA Amortization	191000 GD ID
	15,307,114.32
	15,307,114.32

0.00

WA CURR UNRECOV PGA DEFERRED	
WA deferral	191010 GD WA
Deferral exp	805120 GD WA
Interest Income	419600 GD WA
Interest Expense	431600 GD WA
	1,527,165.57
	(1,523,990.59)
	(3,174.98)

5.00000%

(0.00)

	Nov/08	Nov-08
Washington/Idaho Gas Costs		
Demand (Transportation) Costs		
NWP Fixed	\$ 1,836,135.41	
NWP Variable	\$ 48,288.72	
NWP Capacity Release	\$ (887,395.82)	
NWP Total (excluding Refund)	\$ 1,015,038.51	
GTN Fixed	\$ 260,740.05	
GTN Variable	\$ 7,439.86	
GTN Capacity Release	\$ (2,941.89)	
Current Month Estimate	\$ 265,236.93	
GTN Refund Fixed plus Interest	\$ -	
GTN Refund Variable plus Interest	\$ -	
GTN Total	\$ 265,236.93	
ANG Fixed	\$ 151,428.03	
ANG Variable	\$ 151,428.03	
ANG Total	\$ 415,897.55	
NOVA Fixed	\$ 415,897.55	
NOVA Variable	\$ 78,360.94	
NOVA Total	\$ 78,360.94	
WEI (Duke) Fixed	\$ 78,360.94	
WEI (Duke) Variable	\$ 78,360.94	
WEI (Duke) Total	\$ 115.80	
Quester	\$ 115.80	
Quester	\$ -	
Thermal Transport	\$ -	
Thermal Transport	\$ -	
Counterparty Invoice Total	\$ -	
Reallocation Intra transport & Nova/ANG demand costs	\$ (28,872.54)	
Intercompany Transportation Optimization	\$ 1,836,135.41	
Total Demand Costs from Purchase Journals	\$ (8,900.35)	
WA/ID Buy/Sell Transportation Recovery	\$ 1,836,135.41	
Total Demand Costs	\$ 1,836,135.41	
less variable costs charged to Commodity	\$ (53,728.39)	
Total Demand Costs to be Allocated	\$ 1,834,988.48	
804001 GD AN	\$ 32,468,908.28	
Commodity Purchases (Natural Gas)	\$ 811000 GD AN	
Commodity Physical	\$ (47,502.10)	
Cochrane Reallocation	\$ 111.39	
Cochrane Credit	\$ 508,253.54	
Broker Fees	\$ 136,469.70	
Financial Settlements	\$ -	
Off system/Bookout	\$ -	
Misc Adjustment	\$ 0.01	
Total Commodity Costs from Purchase Journals	\$ 1,316,716.87	
Storage Injections/Withdrawals	\$ 1,471,568.24	
Lignetics	\$ -	
804000 GD AN	\$ -	
804000 GD AN	\$ -	
804170 GD AN	\$ 7,507.66	
plus variable costs from Demand	\$ 53,728.39	
WA/ID Off System Revenue	\$ (10,969,338.70)	
Total Commodity Costs to be Allocated	\$ 23,651,346.19	
WA Imbalance	\$ (590,816.17)	
804000 GD AN	\$ (259,081.83)	
ID Imbalance	\$ 22,782,468.39	
Total Deferred Commodity Costs:	\$ 24,857,466.88	

	70.95%	29.07%	69.25%	30.75%
Total System Cost	\$ 1,834,988.48	\$ 533,431.15	\$ 1,301,557.34	\$ 7,006,638.95
Total Current Demand Costs (excluding refund)	\$ 23,651,346.19	\$ 16,364,707.24	\$ 10,364,707.24	\$ 7,268,638.95
Total Commodity Costs to be Allocated	\$ (590,816.17)	\$ -	\$ (590,816.17)	\$ (259,081.83)
Imbalance Cost Washington	\$ (259,081.83)	\$ -	\$ -	\$ (259,081.83)
Imbalance Cost Idaho	\$ 22,782,468.39	\$ 15,773,891.07	\$ 7,006,638.95	\$ 7,006,638.95
Total Commodity Costs before refund	\$ 22,782,468.39	\$ 15,773,891.07	\$ 7,006,638.95	\$ 7,006,638.95
Total	\$ 24,857,466.88	\$ 16,773,981.15	\$ 15,773,981.07	\$ 7,006,638.95
check	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

	WASHINGTON	IDAHO
Balance Sheet		
Deferred Revenue Calculation		
PGA Volumes		
PGA Rate		
PGA Revenue		
Idaho		
Schedule 101	\$ 1,120,290.20	\$ 0.037,421
Schedule 111	\$ 423,983.70	\$ 1,902,524
Schedule 112	\$ 6,939.12	\$ 1,831
Schedule 121	\$ 23,700.70	\$ 0
Schedule 122	\$ 17,593.32	\$ 0
Schedule 131	\$ -	\$ 7,941,776
Schedule 132	\$ 2,860.33	\$ -
Schedule 146	\$ 1,285.03	\$ -
Total Demand	\$ 1,605,600.65	\$ 743,740.07

	WASHINGTON	IDAHO
Deferred Revenue Calculation		
PGA Volumes		
PGA Rate		
PGA Revenue		
Idaho		
Schedule 101	\$ 1,120,290.20	\$ 0.037,421
Schedule 111	\$ 423,983.70	\$ 1,902,524
Schedule 112	\$ 6,939.12	\$ 1,831
Schedule 121	\$ 23,700.70	\$ 0
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	WASHINGTON	IDAHO
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Schedule 121	\$ 23,700.70	\$ 0
Schedule 122	\$ 17,593.32	\$ 0
Schedule 131	\$ -	\$ 7,941,776
Schedule 132	\$ 2,860.33	\$ -
Schedule 146	\$ 1,285.03	\$ -
Total Demand	\$ 1,605,600.65	\$ 743,740.07

GL Account	Costs	True-Up	ENTRY
<b>Transportation Costs</b>			
NWP Fixed	\$ 1,836,135.00	\$ (0.59)	\$ 1,836,135.41
NWP Variable	\$ 48,708.00	\$ (2,419.28)	\$ 46,288.72
NWP Capacity Release	\$ (67,395.00)	\$ 0.38	\$ (67,395.62)
<b>NWP Total</b>	\$ 1,077,458.00	\$ (2,419.49)	\$ 1,075,038.51
GTN Fixed	\$ 260,740.95	\$ -	\$ 260,740.95
GTN Variable	\$ 7,439.66	\$ -	\$ 7,439.66
GTN Capacity Release	\$ (2,941.58)	\$ -	\$ (2,941.58)
<b>Current Month Estimate</b>	\$ 265,239.53	\$ -	\$ 265,239.53
Transcanada Foothills (BC System) Fixed	\$ 151,240.00	\$ -	\$ 151,240.00
Transcanada Foothills (BC System) Variable	\$ 115,603.00	\$ 188.03	\$ 115,791.03
<b>NOVA (AB System) Fixed</b>	\$ 415,603.00	\$ 384.55	\$ 415,987.55
<b>NOVA (AB System) Variable</b>	\$ 74,281.00	\$ 4,119.94	\$ 78,400.94
Spectra Westcoast Fixed	\$ 74,281.00	\$ -	\$ 74,281.00
Spectra Westcoast Variable	\$ 74,281.00	\$ 4,119.94	\$ 78,400.94
<b>Quasar</b>	\$ 117.08	\$ (1.28)	\$ 115.80
NOVA/ANG Capacity Release:			
Third party capacity release credit	\$ -	\$ -	\$ -
Counterparty Involes Total	\$ -	\$ -	\$ -
Thermal Transport	\$ -	\$ -	\$ -
Intra-company Transportation Optimization	\$ (28,872.54)	\$ -	\$ (28,872.54)
<b>Total Demand Costs</b>	\$ 1,895,045.47	\$ 2,271.75	\$ 1,897,317.22

Commodity Purchases (Natural Gas)	Actual Cash Rec'd
Broker Fees Amerex	\$ 111.39
Total Broker Fees	\$ 111.39
Cochrane Credit Sept (Cash Rec'd)	\$ (47,562.10)
811000 GD AN	\$ -
811000 GD AN	\$ -
804000 GD AN	\$ -
804000 GD AN	\$ -
System Gas purchases	\$ 32,452,545.92
Gas Costs Commodity	\$ 32,452,545.92
804000 GD AN	\$ 508,253.54
804600 GD AN	\$ 138,469.70
Off System Cost Bookout	\$ 0.01
Misc Adjustment	\$ 0.01
<b>Total Commodity Costs</b>	\$ 33,098,269.25

233130 Prior Period Adjustments	Gas Solutions, Nucleus
Nucleus Storage acct. JPRAIRIEAN-100408	\$ 14,121.88
JP Injections	\$ 1,450,791.73
JP Withdrawals	\$ 1,450,791.73
Total JP	\$ -
Clay Basin (QUESTAA) Injections	\$ 3,251.10
Clay Basin (QUESTAA) Withdrawals	\$ 9,905.73
Total Clay Basin	\$ 6,654.63
<b>Total Storage Injections/Withdrawals</b>	\$ 14,121.88

Net Gas Costs after Injections/Withdrawals	WACOG and Inventory
Information from other Journals - Deferred Costs:	
WA Imbalance from DJ 438	\$ (14,994.82)
ID Imbalance from DJ 438	\$ 36,435,766.26
Broker Fees	\$ (590,915.17)
WADJ Sales for Resale Physical and Bookout - From GSALES	\$ (28,061.63)
WADJ Buy/Sell Transportation Recovery - pass through DJ 451	\$ 7,607.56
GST Recon (Quarterly)	\$ (10,969,336.79)
PHB Commodity for Anderson Elementary/Lignites (semi-annual)	\$ (6,900.35)
WADJ Gas Purchased from Interstate Apshek (Annual)	\$ -
Total Costs for Deferred including net gas costs	\$ 24,617,456.86

Journal # 430 Entry	Dr.	Cr.
804001 GD AN	\$ 1,897,317.22	Transportation/Demand Costs
804000 GD AN	\$ 32,460,699.27	Commodity Physical
804017 GD AN	\$ 111.39	Broker Fees ICE, Amerex & NGX
804600 GD AN	\$ 508,253.54	Financial Settlements
804700 GD AN	\$ 138,469.70	Thermal Transport
233130 ZZ ZZ	\$ -	Off System Bookout
232130 ZZ ZZ	\$ -	AP Gas Supply Transactions
142150 ZZ ZZ	\$ -	Cochrane Adjustment - LDC
164055 ZZ ZZ	\$ -	Cochrane Adjustment - Thermal
808200 GD AN	\$ 10,870.78	AP - Clearing
808100 GD AN	\$ 1,460,987.48	Cochrane Extraction Credit
164115 GD AA	\$ 3,251.10	AR - Cochrane Extraction
164100 GD AN	\$ -	Storage Injections
Total JE Entry	\$ 36,516,492.00	Storage Withdrawals
Turbine payable	\$ -	Inventory - Clay Basin
Injections	\$ -	(8,995.73)
Reconc to costs	\$ 36,516,492.00	(36,516,492.00)
		\$ 0.00
Misc. DJ 430 Entry:		
804700 GD AN	\$ -	Thermal Transport
804001 GD AN	\$ -	Thermal Transport
233130 ZZ ZZ	\$ 16,042.50	Intra-Co Transfer Thermal
142150 ZZ ZZ	\$ -	Intra-Co Transfer Thermal
232620 ZZ ZZ	\$ -	Intra-Co Transfer Thermal
142600 ZZ ZZ	\$ -	Puget Natural Gas Use Tax
232100 ZZ ZZ	\$ -	Puget Natural Gas Use Tax
232620 ZZ ZZ	\$ 775.00	Miscoded Macquarie Payment
142600 ZZ ZZ	\$ -	Miscoded Macquarie Payment
234026 GD AN	\$ -	Deferred Exchange Payment
	\$ 16,817.50	(15,287.50)
	\$ 36,533,269.50	(36,533,269.50)
		\$ 1,550.00

Prior Period Unrecovered Gas Costs  
Washington  
191000

Balance 10/31/2008 276,495.86

(0.00)

Transfer from 191010 (15,367,114.32)  
Transfer from 191005 1,254,461.44  
October Balance after Transfer (13,836,157.01)

WA 191000 Recoverable Gas Costs Amortized			
Nov-08	Total	Rates	Amortization
Schedule 101	12,086,091	See Attached	\$491,221.75
Schedule 111	4,699,197	0.00000	\$207,584.47
Schedule 121	316,199	0.00000	\$21,997.14
Schedule 122G		0.00000	\$0.00
Schedule 122L		0.00000	\$0.00
Schedule 122W		0.00000	\$0.00
Schedule 131	0	0.00000	\$0.00
Schedule 132W		0.00000	\$0.00
Schedule 146	2,379,689	0.00000	(\$190.37)
Spokane Rock Products			(\$72.00)
Valley Hosp: 146			(\$886.88)
Large Customer	19,481,176		\$161,986.00
Amortization True-up			\$881,640.11
			\$881,640.11

Subtotal (12,954,516.90)  
Interest 5.00% (\$55,813.90)  
Balance 11/30/2008 (13,010,330.80)

Nov-08	dr	cr
<b>JOURNAL ENTRY</b>		
Total Interest Income	419600 GD WA	
Total Interest Expense	431600 GD WA	\$55,813.90
Total WA Amortization Expense	805110 GD WA	\$0.00
Tracker transfer	191010 GD WA	
WA Recoverable Gas Costs	191000 GD WA	825,826.21
		881,640.11

(0.00)



**Miller, Joe**

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**From:** Bertholf, Craig  
**Sent:** Monday, December 01, 2008 9:25 AM  
**To:** Davis, Rick; Brabeck, Joe; Wright, Jerry; Arnhold, Ed; Schmitt, Sharmon; Boni, Kenneth  
**Cc:** Hirschhorn, Brian; Angstrom, Annette; Miller, Joe; Doran, Karen; Kimsey, Gayle  
**Subject:** FYI - PGA bill credits

Will be issuing bill credits to the following customers,

Idaho Customers		
Interstate Asphalt	\$172	} \$6,070
Lignetics	\$291	
Stimson Lumber	\$6,459	
St. Joseph	\$19,148	

Washington Customers		
Gonzaga	\$14,603	} \$61,996
Huntwood Industries	\$858	
Franz Bakery	\$23,647	
Spokane Co. Courthouse	\$17,006	
SCC	\$18,276	
SFCC	\$15,684	
St. Lukes	\$25,024	
Dept of Corrections	\$46,888	

In addition, Spokane Rock Products will be billed \$72 for their portion of the PGA deferrals (according to Karen and Gayle there should be no problem collecting this) and Valley General will be billed \$886.88 for one more month and then about \$150 the following month to clear out their deferral.

Prior Period Unrecovered Gas Costs  
191005 GD WA

10/08	Beginning Balance	1,249,256.21	5.00%	
	Interest	5,205.23		
	<b>Ending Balance</b>	<b>\$1,254,461.44</b>		

Oct-08

JOURNAL ENTRY			dr	cr
Total Interest Income	419600 GD WA			\$5,205.23
Total Interest Expense	431600 GD WA		\$0.00	
WA Unrecovered Gas Costs	191005 ZZ ZZ	\$5,205.23		

**Transfer Balance to 191000**  
**Balance after transfer**

(1,254,461.44)  
0.00

DEFERRAL TRANSFER JOURNAL ENTRY			dr	cr
Prior Period Deferral not recovered	191005 GD ID		\$0.00	(\$1,254,461.44)
ID Amortization	191000 GD ID	\$1,254,461.44		0.00

Deferral Balance Impact Washington Jurisdiction

November Billed - October Therms		October	October	October	October	October	October	Commodity	Demand	Amortization
Therms Billed In November	Unbilled Therms	In November	Commodity Rate	Demand Rate	Amortization Rate	Calendar therms	Rate	Cost Collected	Cost Collected	Cost Collected
101	6,279,933	(5,157,691)	1,122,242	0.09221	0.00287		0.75476	847,023.37	103,481.93	3,220.83
111	2,540,061	(2,754,106)	(214,045)	0.08957	0.00000		0.75476	(161,552.60)	(19,172.01)	0.00
112	74,111	0	74,111	0.08957	0.00000		0.75476	55,936.02	6,638.12	0.00
121	245,603	(575,434)	(329,831)	0.07430	(0.01040)		0.75476	(248,943.25)	(24,506.44)	3,430.24
122	202,394	0	202,394	0.07430	0.00000		0.75476	152,758.90	15,037.87	0.00
131	0	0	0	0.05606	(0.00635)		0.75476	0.00	0.00	0.00
132	47,455	0	47,455	0.05606	0.00000		0.75476	35,817.14	2,660.33	0.00
146	1,617,877	(2,573,195)	(955,318)	0.00054	(0.00008)		0.00000	0.00	(515.87)	76.43
	<u>11,007,434</u>	<u>(11,060,426)</u>	<u>(52,992)</u>					<u>681,039.58</u>	<u>83,623.93</u>	<u>6,727.50</u>

November Billed - November - Therms		November	November	November	November	November	November	Commodity	Demand	Amortization
Therms Billed In November	Unbilled Therms	In November	Commodity Rate	Demand Rate	Amortization Rate	Calendar therms	Rate	Cost Collected	Cost Collected	Cost Collected
101	2,323,226	8,640,623	10,963,849	0.09274	0.04451		0.80175	8,790,265.94	1,016,787.36	488,000.92
111	1,153,067	3,760,175	4,913,242	0.09007	0.04225		0.80175	3,939,191.77	442,535.71	207,584.47
112	0	0	0	0.09007	0.00000		0.80175	0.00	0.00	0.00
121	80,707	565,323	646,030	0.07476	0.02874		0.80175	517,954.55	48,297.20	18,566.90
122	34,182	0	34,182	0.07476	0.00000		0.80175	27,405.42	2,555.45	0.00
131	0	0	0	0.05703	0.02796		0.80175	0.00	0.00	0.00
132	0	0	0	0.05703	0.00000		0.80175	0.00	0.00	0.00
146	689,996	2,645,011	3,335,007	0.00054	(0.00008)		0.00000	0.00	1,800.90	(266.80)
	<u>4,281,178</u>	<u>15,611,132</u>	<u>19,892,310</u>					<u>13,274,817.68</u>	<u>1,511,976.62</u>	<u>713,885.49</u>

Note: We added the differences between CSS/Discoverer and the revenue runs, listed below to the November billed therms in November in order to agree to CSS/Discoverer.

Recon to above:	CSS/Discoverer	November	November	November	November	November	November	All	All	All
Therms Billed In November	Net Unbilled Therms	Calendar	Therms	Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected	Therms	Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected
101	8,603,159	3,482,932	12,086,091	9,637,289.31	1,120,269.29	491,221.75		3,777,639.17	423,363.70	207,584.47
111	3,693,128	1,006,069	4,699,197	55,936.02	6,638.12	0.00		269,011.30	23,790.76	21,997.14
112	74,111	0	74,111	180,164.32	17,593.32	0.00		0.00	0.00	0.00
121	326,310	(10,111)	316,199	35,817.14	2,660.33	0.00		0.00	1,285.03	(190.37)
122	236,576	0	236,576	13,955,857.26	1,595,600.55	720,612.99		0.00	0.00	0.00
131	0	0	0	Large Customers	✓	✓		0.00	0.00	0.00
132	47,455	0	47,455							
146	2,307,873	71,816	2,379,689							
	<u>15,288,612</u>	<u>4,550,706</u>	<u>19,839,318</u>							
	Total									
	Therms Billed In November									
	by prior & current month									
101	8,603,159	3,482,932	12,086,091							
111	3,693,128	1,006,069	4,699,197							
112	74,111	0	74,111							
121	326,310	(10,111)	316,199							
122	236,576	0	236,576							
131	0	0	0							
132	47,455	0	47,455							
146	2,307,873	71,816	2,379,689							
	<u>15,288,612</u>	<u>4,550,706</u>	<u>19,839,318</u>							

Large Customers

Washington Sales Volumes		November-08 Billed	October-08 Unbilled	November-08 Unbilled	November-08 Net Unbilled	Total	Notes
<b>Schedule Summary for Commodity Deferral:</b>							
Firm	101	8,603,159	5,157,691	8,640,623	3,482,932	12,086,091	
Firm	111	3,693,128	2,754,106	3,760,175	1,006,069	4,699,197	
Firm	112	74,111	0	0	0	74,111	
Firm	121	326,310	575,434	565,323	(10,111)	316,199	
Firm	122	236,576	0	0	0	236,576	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	
Interruptible	132	47,455	0	0	0	47,455	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		12,980,739	8,487,231	12,966,121	4,478,890	17,459,629	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
<b>Total 146 Transportation Sales</b>							
Firm	146	2,307,873	2,573,195	2,645,011	71,816	2,379,689	
Firm	147	29,277	0	0	0	29,277	
Firm	148	3,654,121	3,960,393	5,010,654	1,050,261	4,704,382	
<b>Total 147 &amp; 148 Transportation Sales</b>		3,683,398	3,960,393	5,010,654	1,050,261	4,733,659	
<b>Total sales</b>		18,972,010	15,020,819	20,621,786	5,600,967	24,572,977	
<b>Schedule Summary for Demand Deferral:</b>							
Firm	101	8,603,159	5,157,691	8,640,623	3,482,932	12,086,091	
Firm	111	3,693,128	2,754,106	3,760,175	1,006,069	4,699,197	
Firm	112	74,111	0	0	0	74,111	
Firm	121	326,310	575,434	565,323	(10,111)	316,199	
Firm	122	236,576	0	0	0	236,576	
Interruptible	131	0	0	0	0	0	
Interruptible	132	47,455	0	0	0	47,455	
Transportation	146	2,307,873	2,573,195	2,645,011	71,816	2,379,689	
<b>Total sales</b>		15,288,612	11,060,426	15,611,132	4,550,706	19,839,318	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
<b>Schedule Summary for Commodity and Demand Amortization:</b>							
Firm	101	8,603,159	5,157,691	8,640,623	3,482,932	12,086,091	Sales for Decoupling amortization
Firm	111	3,693,128	2,754,106	3,760,175	1,006,069	4,699,197	
Firm	121	326,310	575,434	565,323	(10,111)	316,199	
Firm	122G	0	0	0	0	0	Special amortization rate
Firm	122L	0	0	0	0	0	Special amortization rate
Firm	122W	0	0	0	0	0	Special amortization rate
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	
Transportation	146	2,307,873	2,573,195	2,645,011	71,816	2,379,689	
<b>Total sales</b>		14,930,470	11,060,426	15,611,132	4,550,706	19,481,176	Volumes for PGA Commodity & Demand Amortization
<b>Total Firm Sales</b>							
Firm	112	74,111	0	0	0	74,111	Annual lump sum amortization
Firm	122	236,576	0	0	0	236,576	Annual lump sum amortization
Interruptible	132	47,455	0	0	0	47,455	Annual lump sum amortization
<b>Total Interruptible Sales</b>		12,933,284	8,487,231	12,966,121	4,478,890	17,412,174	
<b>Total Transportation Sales (Schedule 146)</b>		47,455	0	0	0	47,455	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		2,307,873	2,573,195	2,645,011	71,816	2,379,689	
<b>Check total sales</b>		3,683,398	3,960,393	5,010,654	1,050,261	4,733,659	
<b>Total sales</b>		18,972,010	15,020,819	20,621,786	5,600,967	24,572,977	

AVISTA UTILITIES  
RATE CHANGE PRORATION FOR NOVEMBER  
PROCESSING DATE RANGE: 2008-10-29 THRU 2008-11-26  
RATE CHANGE EFFECTIVE DATE 2008-11-01

REVENUE MONTH NOVEMBER

STATE	RATE SCHEDULE NUM	PREVIOUS RATE USAGE	CURRENT RATE USAGE	USAGE BILLED	TOTAL
WASHINGTON					
	TOTAL SCHEDULE FAFB		18,409		18,409
	TOTAL SCHEDULE 101	6,279,933	2,362,401	8,642,334	8,642,334
	TOTAL SCHEDULE 111	2,540,061	1,158,502	3,698,563	3,698,563
	TOTAL SCHEDULE 112	74,111		74,111	74,111
	TOTAL SCHEDULE 121	245,603	99,624	345,227	345,227
	TOTAL SCHEDULE 122	202,394	34,183	236,577	236,577
	TOTAL SCHEDULE 132	47,455		47,455	47,455
	TOTAL SCHEDULE 146	1,617,877		1,617,877	1,617,877
	STATE TOTAL	11,007,434	3,673,119	14,680,553	14,680,553
WASHINGTON					
	TOTAL SCHEDULE 001	133,464,188	43,853,974	177,318,162	177,318,162
	TOTAL SCHEDULE 011		27,945,747	27,945,747	27,945,747
	TOTAL SCHEDULE 012	2,777,010	673,725	3,450,735	3,450,735
	TOTAL SCHEDULE 021		121,717,687	121,717,687	121,717,687
	TOTAL SCHEDULE 022	3,215,259	413,011	3,628,270	3,628,270
	TOTAL SCHEDULE 025		40,750,198	40,750,198	40,750,198
	TOTAL SCHEDULE 030		644,240	644,240	644,240
	TOTAL SCHEDULE 031		5,096,352	5,096,352	5,096,352
	TOTAL SCHEDULE 032	423,662	87,676	511,338	511,338
	TOTAL SCHEDULE 063		10,009	10,009	10,009
	STATE TOTAL	139,880,119	241,192,619	381,072,738	381,072,738
	MONTH USAGE TOTALS	150,887,553	244,865,738	395,753,291	395,753,291

Avista Utilities  
 State of Washington  
 Tariffed Gas Cost Change

	Total	Schedule 101	Schedule 111/112	Schedule 121/122	Schedule 131/132	Schedule 146
<b>Demand Rate</b>						
Current Demand Rates		\$0.09221	\$0.08957	\$0.07430	\$0.05606	\$0.00054
Gross Revenue Factor		104.5442%	104.5442%	104.5442%	104.5442%	104.5442%
Current Tariffed Demand Rates		\$0.09640	\$0.09364	\$0.07768	\$0.05861	\$0.00056
Total Proposed Demand Rate		\$0.09274	\$0.09007	\$0.07476	\$0.05703	\$0.00054
Revenue Adjustment Factor		104.5440%	104.5440%	104.5440%	104.5442%	104.5442%
Proposed Tariffed Demand Rate		\$0.09695	\$0.09416	\$0.07816	\$0.05962	\$0.00056
Incr <Decr> in Tariffed Demand Rate		\$0.00055	\$0.00052	\$0.00048	\$0.00101	
<b>Commodity Rate</b>						
Current Commodity Rate Per Therm	\$0.75476	\$0.75476	\$0.75476	\$0.75476	\$0.75476	
Revenue Adjustment Factor	104.5442%	104.5442%	104.5442%	104.5442%	104.5442%	104.5442%
Current Tariffed Commodity Rate	\$0.78906	\$0.78906	\$0.78906	\$0.78906	\$0.78906	
Proposed Commodity Rate Per Therm	\$0.80175	\$0.80175	\$0.80175	\$0.80175	\$0.80175	
Revenue Adjustment Factor	104.5442%	104.5442%	104.5442%	104.5442%	104.5442%	104.5442%
Proposed Tariffed Commodity Rate	\$0.83818	\$0.83818	\$0.83818	\$0.83818	\$0.83818	
Incr <Decr> in Tariffed Commodity		\$0.04912	\$0.04912	\$0.04912	\$0.04912	
Total Current Tariff Gas Cost Rates		\$0.88546	\$0.88270	\$0.86674	\$0.84767	\$0.00056
Total Proposed Tariff Gas Cost Rates		\$0.93513	\$0.93234	\$0.91634	\$0.89780	\$0.00056
<b>Recap of Demand Rate Changes</b>						
Current 60% Demand Cost Rate		\$0.05672	\$0.05672	\$0.05672	\$0.05672	
Incr <Decr> in Demand Cost Rate		\$0.00031	\$0.00031	\$0.00031	\$0.00031	
Proposed 60% Demand Cost Rate		\$0.05703	\$0.05703	\$0.05703	\$0.05703	
Current 40% Demand Cost Rate		\$0.03549	\$0.03285	\$0.01758	(\$0.00066)	\$0.00054
Incr <Decr> in Demand Cost Rate		\$0.00022	\$0.00019	\$0.00015	\$0.00066	
Proposed 40% Demand Cost Rate		\$0.03571	\$0.03304	\$0.01773		\$0.00054

Avista Utilities  
 Recap of Schedule 155  
 Temporary Refunds/Charges

	Deferrals By Rate Schedule	Firm Sales Customers Deferrals	All Sales Customers	All Cust But Sch 148	Total Before Revenue Adj Factor	Revenue Adjustment Factor	Total Amort Charge <Refund>
Schedule 101	(\$0.01655)	(\$0.02746)	(\$0.00050)		(\$0.04451)	104.5442%	(\$0.04653)
Schedule 111	(\$0.01429)	(\$0.02746)	(\$0.00050)		(\$0.04225)	104.5442%	(\$0.04417)
Schedule 112						104.5442%	
Schedule 121	(\$0.00078)	(\$0.02746)	(\$0.00050)		(\$0.02874)	104.5442%	(\$0.03005)
Schedule 122						104.5442%	
Schedule 131		(\$0.02746)	(\$0.00050)		(\$0.02796)	104.5442%	(\$0.02923)
Schedule 132						104.5442%	
Schedule 146	\$0.00008				\$0.00008	104.5442%	\$0.00008
Additional Large Customer Amortization Rates (Note 1)							
Spokane Co Courthouse						104.5442%	
Gonzaga						104.5442%	
Spokane Rock Products						104.5442%	
Snyders Bakery						104.5442%	
St. Lukes						104.5442%	
Wash. Dept of Corr.						104.5442%	

Note 1 - Customers may elect to amortize their deferral balance over 12 months in lieu of a lump-sum charge or <refund>