

Avista Corp.

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Spokane, Washington 99220-3727
Telephone 509-489-0500
Toll Free 800-727-9170



February 27, 2009

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

2009 MAR -2 AM 8:08
RECEIVED
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

RE: WAC required reports to the WUTC

Enclosed please find two copies of the PGA monthly report of activity in account 191 for January 2009. These copies are submitted in compliance with WAC 480-9-233(5).

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

Sincerely,

A handwritten signature in black ink that reads "Craig L. Bertholf".

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)
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
December 2008			
Current Months Deferrals	(699,118.17)	(699,118.17)	
Amortization	1,374,051.85		1,374,051.85
Interest	(46,440.41)	4,906.69	(51,347.10)
December 2008 Ending Balance	(10,854,671.95)	832,954.10 OK	(11,687,626.05) OK
January 2009			
Current Months Deferrals	(1,839,817.74)	(1,839,817.74)	
Amortization	2,020,988.00		2,020,988.00
PGA Transfer		(1,527,165.58)	1,527,165.58
Interest	(40,544.73)	(327.53)	(40,217.20)
January 2009 Ending Balance	(10,714,046.42)	(2,534,356.75) OK	(8,179,689.67) OK

Avista Corporation Journal Entry

Effective Date: 200901

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Cameron Dunlop

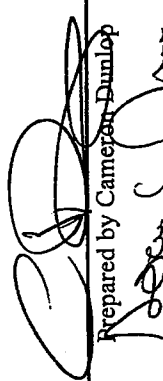
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Type: C

Submitted by: Cameron Dunlop

Category: DJ

Seq.	Co.#	FERC	Seq.	Jur.	S.I.	Debit	Credit	Comment
11	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,840,145.27	WA DEFERRAL
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	WA	DL	1,839,817.74		WA DEFERRAL
45	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	327.53		WA DEFERRAL
50	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	90,841.59		ID DEFERRAL
55	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	ID	DL		95,040.68	ID DEFERRAL
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	4,199.09		ID DEFERRAL
80	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	1,980,770.80		WA AMORT
90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	40,217.20		WA AMORT
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	908,511.91		ID AMORT
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL		912,937.00	ID AMORT
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	4,425.09		ID AMORT
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	1,527,165.59		WA DEF TRANS
140	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,527,165.59	WA DEF TRANS
150	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL		2,273,800.70	ID DEF TRANS
160	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	2,273,800.70		ID DEF TRANS
170	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL			ID DEF TRANS
TOTALS:						8,670,077.24	8,670,077.24	


 Prepared by Cameron Dunlop
 Reviewed by _____
 Date 02/09/09
 Date 2/9/09

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.

Approved for Entry
Corporate Accounting use Only

Note: We did not accrue interest on the \$2k transfer to
 with the rates department, we do not need to transfer this interest from October and November as it is immaterial to the overall balance.

	Total	Commodity	Demand
	Acct 191010	Deferred	Deferred
Adjustments - Nov - Dec Juried. Chg.	0.00	0.00	0.00
Cascade	0.00	0.00	0.00
Terasen	0.00	0.00	0.00
Interest	4,800.89		
Ending Balance	832,854.10	2,780,355.20	(1,955,482.77)
			4,908.00
			8,081.07

Transfer 2008 Deferral Balance to 191008	(1,827,710.54)	(1,818,953.81)	204,043.24	(3,174.80)	0.00
December Balance after Transfer	(994,271.43)	(902,327.39)	(1,661,439.56)	4,908.00	(0.00)

1/08 Current Mo Deferrals	(1,839,817.74)	(448,719.94)	(1,393,097.80)	0.00	0.00
Misc Adjustment	0.00				
Adjustments - Nov - Dec Juried. Chg.	0.00	0.00			
Cascade	0.00				
Terasen	0.00				
Interest	(327.53)		(327.53)		
Ending Balance	(2,534,356.75)	515,601.45	(3,054,537.36)	4,570.10	0.00

	191010 GD WA	805120 GD WA	419800 GD WA	431800 GD WA	#REF!
WA deferral					(1,440,870.41)
Deferral exp		1,437,875.25			
Interest Income			2,985.16		
Interest Expense					0.00

DEFERRAL TRANSFER JOURNAL ENTRY	
WA deferral	191010 GD ID (1,527,165.50)
WA Amortization	191000 GD ID (1,527,165.50)

WA CURR UNRECOV PGA DEFERRED	
WA deferral	191010 GD WA (1,840,145.27)
Deferral exp	805120 GD WA 1,839,817.74
Interest Income	419800 GD WA
Interest Expense	431800 GD WA 327.53

Balance 11/30/2008 (13,010,330.80)

Dec-08	WA 191000 Recoverable Gas Costs Amortized	Total	Rates	Amortization
Schedule 101	23,210,858	See Attached	\$1,014,026.89	
Schedule 111	8,474,480	0.00000	\$348,483.83	
Schedule 121	441,800	0.00000	\$11,652.58	
Schedule 122G		0.00000	\$0.00	
Schedule 122L		0.00000	\$0.00	
Schedule 122W		0.00000	\$0.00	
Schedule 131		0.00000	\$0.00	
Schedule 132W		0.00000	\$0.00	
Schedule 146	3,216,839	0.00000	(\$177,281)	
Spokane Rock Products			\$0.00	
Valley Hose 146			(\$142,785)	
Large Customer	34,342,868		\$0.00	
Amortization True-up			\$1,374,051.85	
			\$1,374,051.85	

Subtotal (11,636,278.95)
Interest 5.300% (\$51,547.10)
Balance 12/31/2008 (11,687,826.05)

Transfer from 191010 1,627,186.08
Transfer from 191005 0.00
December Balance after Transfer (10,060,640.42)

Jan-09	WA 191000 Recoverable Gas Costs Amortized	Total	Rates	Amortization
Schedule 101	21,805,379	See Attached	\$1,402,525.00	
Schedule 111	7,384,384	0.00000	\$499,904.00	
Schedule 121	536,136	0.00000	\$28,738.00	
Schedule 122G		0.00000	\$0.00	
Schedule 122L		0.00000	\$0.00	
Schedule 122W		0.00000	\$0.00	
Schedule 131		0.00000	\$0.00	
Schedule 132W		0.00000	\$0.00	
Schedule 146	3,206,918	0.00000	(\$172,067)	
Spokane Rock Products			\$0.00	
Valley Hose 146			\$0.00	
Large Customer	31,658,015		\$0.00	
			\$2,020,988.00	
			\$2,020,988.00	

Subtotal (6,139,472.47)
Interest 4.52% (\$40,217.20)
Balance 1/31/2009 (6,179,689.67)

Dec-08

JOURNAL ENTRY	dir	cr
Total Interest Income	419600 GD WA	\$145.72
Total Interest Expense	431600 GD WA	69,944.32
Total WA Amortization Expense	805110 GD WA	
Tracker transfer	191010 GD WA	
WA Recoverable Gas Costs	191000 GD WA	70,090.04

0.00

Jan-09

JOURNAL ENTRY	dr	cr
Total Interest Income	419600 GD WA	40,217.20
Total Interest Expense	431600 GD WA	\$0.00
Total WA Amortization Expense	805110 GD WA	2,020,988.00
Tracker transfer	191010 GD WA	
WA Recoverable Gas Costs	191000 GD WA	988,770.80

0.00

Washington/Idaho Gas Costs	Jan-09	Jan-09
Demand (Transportation) Costs		
NWP Fixed	\$ 1,866,039.85	
NWP Variable	\$ 67,876.00	
NWP Capacity Release	\$ (699,635.00)	
NWP Total (excluding Refund)	\$ 1,066,080.85	
GTN Fixed	\$ 266,432.30	
GTN Variable	\$ 11,534.05	
GTN Capacity Release	\$ (3,239.33)	
Current Month Estimate	\$ 277,728.62	
GTN Refund Fixed plus interest	\$ -	
GTN Refund Variable plus interest	\$ -	
GTN Total	\$ 277,728.62	
ANG Fixed	\$ 137,243.02	
ANG Variable	\$ -	
ANG Total	\$ 137,243.02	
NOVA Fixed	\$ 447,490.74	
NOVA Variable	\$ -	
NOVA Total	\$ 447,490.74	
WEI (Duke) Fixed	\$ 79,467.87	
WEI (Duke) Variable	\$ -	
WEI (Duke) Total	\$ 79,467.87	
Quarter		
Thermal Transport	\$ 1,348.52	
Counterparty Invoice Total	\$ -	
Reconciliation Intraco transport & Nova/ANG demand costs	\$ -	
Intercompany Transportation Optimization	\$ -	
Total Demand Costs from Purchase Journals	\$ 2,000,368.97	
WA/ID Buy/Sell Transportation Recovery	\$ (8,934.82)	
Total Demand Costs	\$ 2,000,424.80	
less variable costs charged to Commodity	\$ (79,210.65)	
Total Demand Costs to be Allocated	\$ 1,921,214.15	
Commodity Purchases (Natural Gas)		
Commodity Physical	\$ 31,544,360.31	
Cochrane Reallocation	\$ -	
Cochrane Credit	\$ (8,578.15)	
Broker Fees	\$ 477.34	
Financial Settlements	\$ 426,402.91	
Off system/Bookout	\$ -	
Misc Adjustment	\$ -	
Total Commodity Costs from Purchase Journals	\$ 31,562,662.41	
Storage Injections/Withdrawals	\$ 7,134,004.50	
Lignetics	\$ -	
GST	\$ -	
Broker Fees	\$ 3,807.10	
plus variable costs from Demand	\$ 79,210.65	
WA/ID Off System Revenue	\$ (7,625,213.78)	
Total Commodity Costs to be Allocated	\$ 31,564,558.88	
WA Imbalance	\$ 1,609,568.87	
ID Imbalance	\$ 692,699.04	
Total Deferred Commodity Costs:	\$ 33,846,777.79	
Total Net Gas Costs	\$ 35,767,981.34	

Expense Calculation	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Total Current Demand Costs (excluding refund)	\$ 1,921,214.15	\$ 1,382,717.20	\$ 538,496.95		
Total Commodity Costs to be Allocated	\$ 31,564,558.88	\$ 22,080,245.19	\$ 9,484,313.69		
Imbalance Cost Washington	\$ 1,609,568.87	\$ -	\$ 1,609,568.87		
Imbalance Cost Idaho	\$ 692,699.04	\$ -	\$ -	\$ 692,699.04	
Total Commodity Costs before refund	\$ 33,846,777.79	\$ 23,878,814.06	\$ 10,167,963.73		
Total	\$ 35,767,981.34	\$ 1,382,717.20	\$ 659,496.95	\$ 10,167,963.73	\$ 10,167,963.73
check	\$ -	\$ -	\$ -	\$ -	\$ -

Balance Sheet	PGA Volume	PGA Rate	PGA Revenue	Idaho	Washington	Idaho	Washington
Deferred Revenue Calculation							
DEMAND							
Schedule 101	21,805,573	See Attached	\$ 2,022,249.00	Schedule 101			
Schedule 111	7,304,384	0.00000	\$ 657,008.00	Schedule 111			
Schedule 112	184,041	0.00000	\$ 16,577.00	Schedule 112			
Schedule 121	338,139	0.00000	\$ 25,279.00	Schedule 121			
Schedule 122	393,057	0.00000	\$ 27,142.00	Schedule 122			
Schedule 131	0	0.00000	\$ -	Schedule 131			
Schedule 132	95,899	0.00000	\$ 5,469.00	Schedule 132			
Schedule 146	2,299,919	0.00000	\$ 1,193.00	Schedule 146			
Total Demand	32,301,012		\$ 2,765,616.00	Total Demand			
COMMODITY							
Schedule 101	21,805,573	See Attached	\$ 17,482,818.00	Schedule 101			
Schedule 111	7,304,384	0.00000	\$ 5,658,290.00	Schedule 111			
Schedule 112	184,041	0.00000	\$ 147,555.00	Schedule 112			
Schedule 121	338,139	0.00000	\$ 271,103.00	Schedule 121			
Schedule 122	393,057	0.00000	\$ 291,081.00	Schedule 122			
Schedule 131	0	0.00000	\$ -	Schedule 131			
Schedule 132	95,899	0.00000	\$ 79,887.00	Schedule 132			
Total Commodity	30,091,063		\$ 24,125,534.00	Total Commodity			

Deferred Calculation	Commodity	Washington Demand	Idaho Demand	Total
Total Deferral Expenses from above	\$ 23,878,814.06	\$ 1,382,717.20	\$ 10,167,963.73	\$ 35,429,495.01
PGA Deferral Revenue from above	\$ (24,125,534.00)	\$ (2,765,616.00)	\$ (9,603,963.00)	\$ (36,495,113.00)
Adjustments	\$ -	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (446,719.94)	\$ (1,382,898.80)	\$ 664,010.73	\$ (1,165,608.01)
WA Total	\$ -	\$ (1,382,898.80)	\$ -	\$ (1,382,898.80)
Id Total	\$ -	\$ -	\$ 664,010.73	\$ 664,010.73
WA Total	\$ -	\$ (1,382,898.80)	\$ -	\$ (1,382,898.80)
Id Total	\$ -	\$ -	\$ 664,010.73	\$ 664,010.73
0.70				0.84

Balance Sheet	PGA Volume	PGA Rate	PGA Revenue	Idaho	Washington	Idaho	Washington
Deferred Revenue Calculation							
DEMAND							
Schedule 101	21,805,573	See Attached	\$ 2,022,249.00	Schedule 101			
Schedule 111	7,304,384	0.00000	\$ 657,008.00	Schedule 111			
Schedule 112	184,041	0.00000	\$ 16,577.00	Schedule 112			
Schedule 121	338,139	0.00000	\$ 25,279.00	Schedule 121			
Schedule 122	393,057	0.00000	\$ 27,142.00	Schedule 122			
Schedule 131	0	0.00000	\$ -	Schedule 131			
Schedule 132	95,899	0.00000	\$ 5,469.00	Schedule 132			
Schedule 146	2,299,919	0.00000	\$ 1,193.00	Schedule 146			
Total Demand	32,301,012		\$ 2,765,616.00	Total Demand			
COMMODITY							
Schedule 101	21,805,573	See Attached	\$ 17,482,818.00	Schedule 101			
Schedule 111	7,304,384	0.00000	\$ 5,658,290.00	Schedule 111			
Schedule 112	184,041	0.00000	\$ 147,555.00	Schedule 112			
Schedule 121	338,139	0.00000	\$ 271,103.00	Schedule 121			
Schedule 122	393,057	0.00000	\$ 291,081.00	Schedule 122			
Schedule 131	0	0.00000	\$ -	Schedule 131			
Schedule 132	95,899	0.00000	\$ 79,887.00	Schedule 132			
Total Commodity	30,091,063		\$ 24,125,534.00	Total Commodity			

Deferred Calculation	Commodity	Washington Demand	Idaho Demand	Total
Total Deferral Expenses from above	\$ 23,878,814.06	\$ 1,382,717.20	\$ 10,167,963.73	\$ 35,429,495.01
PGA Deferral Revenue from above	\$ (24,125,534.00)	\$ (2,765,616.00)	\$ (9,603,963.00)	\$ (36,495,113.00)
Adjustments	\$ -	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (446,719.94)	\$ (1,382,898.80)	\$ 664,010.73	\$ (1,165,608.01)
WA Total	\$ -	\$ (1,382,898.80)	\$ -	\$ (1,382,898.80)
Id Total	\$ -	\$ -	\$ 664,010.73	\$ 664,010.73
WA Total	\$ -	\$ (1,382,898.80)	\$ -	\$ (1,382,898.80)
Id Total	\$ -	\$ -	\$ 664,010.73	\$ 664,010.73
0.70				0.84

Balance Sheet	PGA Volume	PGA Rate	PGA Revenue	Idaho	Washington	Idaho	Washington
Deferred Revenue Calculation							
DEMAND							
Schedule 101	21,805,573	See Attached	\$ 2,022,249.00	Schedule 101			
Schedule 111	7,304,384	0.00000	\$ 657,008.00	Schedule 111			
Schedule 112	184,041	0.00000	\$ 16,577.00	Schedule 112			
Schedule 121	338,139	0.00000	\$ 25,279.00	Schedule 121			
Schedule 122	393,057	0.00000	\$ 27,142.00	Schedule 122			
Schedule 131	0	0.00000	\$ -	Schedule 131			
Schedule 132	95,899	0.00000	\$ 5,469.00	Schedule 132			
Schedule 146	2,299,919	0.00000	\$ 1,193.00	Schedule 146			
Total Demand	32,301,012		\$ 2,765,616.00	Total Demand			
COMMODITY							
Schedule 101	21,805,573	See Attached	\$ 17,482,818.00	Schedule 101			
Schedule 111	7,304,384	0.00000	\$ 5,658,290.00	Schedule 111			
Schedule 112	184,041	0.00000	\$ 147,555.00	Schedule 112			
Schedule 121	338,139	0.00000	\$ 271,103.00	Schedule 121			
Schedule 122	393,057	0.00000	\$ 291,081.00	Schedule 122			
Schedule 131	0	0.00000	\$ -	Schedule 131			
Schedule 132	95,899	0.00000	\$ 79,887.00	Schedule 132			
Total Commodity	30,091,063		\$ 24,125,534.00	Total Commodity			

GL Account	Costs	True-up	Entry	Source & Destination
Transportation Costs				
NWP Fixed	\$ 1,902,076.00	(4,036.15)	\$ 1,898,039.85	
NWP Variable	\$ 67,676.00		\$ 67,676.00	
NWP Capacity Release	\$ (89,635.00)		\$ (89,635.00)	
NWP Total	\$ 1,070,117.00	(4,036.15)	\$ 1,066,080.85	Invoice
GTN Fixed	\$ 289,432.30		\$ 289,432.30	
GTN Variable	\$ 11,534.65		\$ 11,534.65	
GTN Capacity Release	\$ (3,238.33)		\$ (3,238.33)	
Current Month Estimate	\$ 277,728.62		\$ 277,728.62	Invoice
GTN Total	\$ 137,549.80	(306.78)	\$ 137,243.02	Invoice
Transcanda Foothills (BC System) Fixed	\$ 137,549.80	(306.78)	\$ 137,243.02	Invoice
Transcanda Foothills (BC System) Variable	\$ 451,801.41	(4,310.67)	\$ 447,490.74	Invoice
NOVA (AB System) Fixed	\$ 451,801.41	(4,310.67)	\$ 447,490.74	Invoice
NOVA (AB System) Variable	\$ 75,927.00	3,540.87	\$ 79,467.87	Invoice
Spectra Westcoast Fixed	\$ 75,927.00	3,540.87	\$ 79,467.87	Invoice
Spectra Westcoast Variable	\$ 75,927.00	3,540.87	\$ 79,467.87	Invoice
WEI (Duke) Total	\$ 1,348.52		\$ 1,348.52	
Questar	\$ 1,348.52		\$ 1,348.52	
NOVA/ANG Capacity Release:				
Third party capacity release credit	\$ -		\$ -	
Counterparty Invoice Total	\$ -		\$ -	
Thermal Transport	\$ -		\$ -	
Intracompany Transportation Optimization	\$ -		\$ -	worksheet
Total Demand Costs	\$ 2,014,472.35	(5,112.73)	\$ 2,009,359.62	
804001 GD AN	\$ 2,014,472.35	(5,112.73)	\$ 2,009,359.62	
Commodity Purchases (Natural Gas)				
Broker Fees Amerex	\$ 232130		\$ 477.34	\$ 477.34
Total Broker Fees	\$ 232130		\$ 477.34	\$ 477.34
Cochrane Credit Supt (Cash Rec'd)	\$ -		\$ (6,578.15)	(6,578.15)
System Gas purchases	\$ 31,716,567.25	(172,197.94)	\$ 31,544,369.31	Actual Cash Rec'd
Gas Costs Commodity	\$ 31,716,567.25	(172,197.94)	\$ 31,544,369.31	Nucleus
Financial Commodity Cost/Benefit	\$ 426,402.91		\$ 426,402.91	Nucleus
804600 GD AN	\$ 426,402.91		\$ 426,402.91	Nucleus
Off System Cost Bookout	\$ 80,000		\$ -	Nucleus
804700 GD AN	\$ 80,000		\$ -	Nucleus
804000 GD AN	\$ -		\$ -	
Misc Adjustment	\$ -		\$ -	
Total Commodity Costs	\$ 32,142,970.16	(180,298.76)	\$ 31,962,671.41	
232130 Prior Period Adjustments	\$ -		\$ (185,411.48)	
Nucleus Storage acct. JPRARIAN -100408	\$ 30,167.37		\$ 30,167.37	
JP Injections	\$ 7,082,658.89		\$ 7,082,658.89	
JP Withdrawals	\$ 7,112,824.26		\$ 7,112,824.26	
Total JP	\$ 140,939.21		\$ (140,939.21)	
Clay Basin (QUESTAA) Injections	\$ 182,179.45		\$ 182,179.45	
Clay Basin (QUESTAA) Withdrawals	\$ 21,240.24		\$ 21,240.24	
Total Clay Basin	\$ -		\$ -	
Total Storage Injections/Withdrawals	\$ 7,134,064.50		\$ 7,134,064.50	
Net Gas Costs after Injections/Withdrawals	\$ 41,281,507.01	(185,411.48)	\$ 41,096,095.53	
Information from other Journals - Deferred Costs:				
WA Imbalance from DJ 436	\$ 1,609,588.87		\$ 1,609,588.87	DJ436 & DJ431
ID Imbalance from DJ 436	\$ 682,689.04		\$ 682,689.04	DJ436 & DJ431
Broker Fees	\$ 3,807.10		\$ 3,807.10	Broker Fees Journal
W/AID Sales for Resale Physical and Bookout - From GSALES	\$ (7,626,213.76)		\$ (7,626,213.76)	REVSALES & DJ431
W/AID Buy/Sell Transportation Recovery - pass through DJ 451	\$ -		\$ -	
GST Recn (Quarterly)	\$ -		\$ -	
FAPB Commodity for Anderson Elementary/igmatica (semi-annual)	\$ -		\$ -	
W/AID Gas Purchased from Interstate Asphalt (Annual)	\$ -		\$ -	
Total Costs for Deferral including net gas costs	\$ 35,767,991.84		\$ 35,767,991.84	

Journal # 430 Entry	Dr.	Cr.
804001 GD AN	\$ 2,009,359.62	
804000 GD AN	\$ 31,644,369.31	
804017 GD AN	\$ 477.34	
804600 GD AN	\$ 426,402.91	
232820 ZZ ZZ	\$ -	
804700 GD AN	\$ -	
232130 ZZ ZZ	\$ -	
232130 ZZ ZZ	\$ -	
142160 ZZ ZZ	\$ -	
184065 ZZ ZZ	\$ -	
811000 GD AN	\$ -	
808200 GD AN	\$ -	
808100 GD AN	\$ 7,244,536.34	
164116 GD AA	\$ 140,939.21	
164100 GD AN	\$ -	
Total JE Entry	\$ 41,366,384.73	\$ (7,112,824.26) Inventory - JP
Turbine payable	\$ -	\$ (41,366,384.73)
Injections	\$ (110,771.84)	\$ 110,771.84
Recon to costs	\$ 41,255,612.89	\$ (41,255,612.89)
		\$ 0.00
Misc. DJ 430 Entry:		
804700 GD AN	\$ -	
804001 GD AN	\$ -	
232130 ZZ ZZ	\$ -	
142160 ZZ ZZ	\$ -	
232820 ZZ ZZ	\$ -	
142600 ZZ ZZ	\$ -	
232130 ZZ ZZ	\$ -	
232820 ZZ ZZ	\$ -	
142600 ZZ ZZ	\$ -	
232130 ZZ ZZ	\$ -	
232820 ZZ ZZ	\$ -	
142600 ZZ ZZ	\$ -	
264028 GD AN	\$ -	
Total DJ 430	\$ 41,366,384.73	\$ (41,366,384.73)

GL Account	Costs	True-up	Entry	Source & Destination
Transportation Costs				
NWP Fixed	\$ 1,902,076.00	(4,036.15)	\$ 1,898,039.85	
NWP Variable	\$ 67,676.00		\$ 67,676.00	
NWP Capacity Release	\$ (89,635.00)		\$ (89,635.00)	
NWP Total	\$ 1,070,117.00	(4,036.15)	\$ 1,066,080.85	Invoice
GTN Fixed	\$ 289,432.30		\$ 289,432.30	
GTN Variable	\$ 11,534.65		\$ 11,534.65	
GTN Capacity Release	\$ (3,238.33)		\$ (3,238.33)	
Current Month Estimate	\$ 277,728.62		\$ 277,728.62	Invoice
GTN Total	\$ 137,549.80	(306.78)	\$ 137,243.02	Invoice
Transcanda Foothills (BC System) Fixed	\$ 137,549.80	(306.78)	\$ 137,243.02	Invoice
Transcanda Foothills (BC System) Variable	\$ 451,801.41	(4,310.67)	\$ 447,490.74	Invoice
NOVA (AB System) Fixed	\$ 451,801.41	(4,310.67)	\$ 447,490.74	Invoice
NOVA (AB System) Variable	\$ 75,927.00	3,540.87	\$ 79,467.87	Invoice
Spectra Westcoast Fixed	\$ 75,927.00	3,540.87	\$ 79,467.87	Invoice
Spectra Westcoast Variable	\$ 75,927.00	3,540.87	\$ 79,467.87	Invoice
WEI (Duke) Total	\$ 1,348.52		\$ 1,348.52	
Questar	\$ 1,348.52		\$ 1,348.52	
NOVA/ANG Capacity Release:				
Third party capacity release credit	\$ -		\$ -	
Counterparty Invoice Total	\$ -		\$ -	
Thermal Transport	\$ -		\$ -	
Intracompany Transportation Optimization	\$ -		\$ -	worksheet
Total Demand Costs	\$ 2,014,472.35	(5,112.73)	\$ 2,009,359.62	
804001 GD AN	\$ 2,014,472.35	(5,112.73)	\$ 2,009,359.62	
Commodity Purchases (Natural Gas)				
Broker Fees Amerex	\$ 232130		\$ 477.34	\$ 477.34
Total Broker Fees	\$ 232130		\$ 477.34	\$ 477.34
Cochrane Credit Supt (Cash Rec'd)	\$ -		\$ (6,578.15)	(6,578.15)
System Gas purchases	\$ 31,716,567.25	(172,197.94)	\$ 31,544,369.31	Actual Cash Rec'd
Gas Costs Commodity	\$ 31,716,567.25	(172,197.94)	\$ 31,544,369.31	Nucleus
Financial Commodity Cost/Benefit	\$ 426,402.91		\$ 426,402.91	Nucleus
804600 GD AN	\$ 426,402.91		\$ 426,402.91	Nucleus
Off System Cost Bookout	\$ 80,000		\$ -	Nucleus
804700 GD AN	\$ 80,000		\$ -	Nucleus
804000 GD AN	\$ -		\$ -	
Misc Adjustment	\$ -		\$ -	
Total Commodity Costs	\$ 32,142,970.16	(180,298.76)	\$ 31,962,671.41	
232130 Prior Period Adjustments	\$ -		\$ (185,411.48)	
Nucleus Storage acct. JPRARIAN -100408	\$ 30,167.37		\$ 30,167.37	
JP Injections	\$ 7,082,658.89		\$ 7,082,658.89	
JP Withdrawals	\$ 7,112,824.26		\$ 7,112,824.26	
Total JP	\$ 140,939.21		\$ (140,939.21)	
Clay Basin (QUESTAA) Injections	\$ 182,179.45		\$ 182,179.45	
Clay Basin (QUESTAA) Withdrawals	\$ 21,240.24		\$ 21,240.24	
Total Clay Basin	\$ -		\$ -	
Total Storage Injections/Withdrawals	\$ 7,134,064.50		\$ 7,134,064.50	
Net Gas Costs after Injections/Withdrawals	\$ 41,281,507.01	(185,411.48)	\$ 41,096,095.53	
Information from other Journals - Deferred Costs:				
WA Imbalance from DJ 436	\$ 1,609,588.87		\$ 1,609,588.87	DJ436 & DJ431
ID Imbalance from DJ 436	\$ 682,689.04		\$ 682,689.04	DJ436 & DJ431
Broker Fees	\$ 3,807.10		\$ 3,807.10	Broker Fees Journal
W/AID Sales for Resale Physical and Bookout - From GSALES	\$ (7,626,213.76)		\$ (7,626,213.76)	REVSALES & DJ431
W/AID Buy/Sell Transportation Recovery - pass through DJ 451	\$ -		\$ -	
GST Recn (Quarterly)	\$ -		\$ -	
FAPB Commodity for Anderson Elementary/igmatica (semi-annual)	\$ -		\$ -	
W/AID Gas Purchased from Interstate Asphalt (Annual)	\$ -		\$ -	
Total Costs for Deferral including net gas costs	\$ 35,767,991.84		\$ 35,767,991.84	

Washington Sales Volumes						
January/09 Description	Schedule	January/09 Billed	December/09 Unbilled	January/09 Unbilled	January/09 Net Unbilled	Total
Schedule Summary for Commodity Deferral :						
Firm	101	24,885,757	16,506,301	13,426,117	(3,080,184)	21,805,573
Firm	111	8,841,013	6,370,481	4,833,852	(1,536,629)	7,304,384
Firm	112	184,041	0	0	0	184,041
Firm	121	518,828	656,580	475,891	(180,689)	338,139
Firm	122	363,057	0	0	0	363,057
Firm	122G	0	0	0	0	0
Firm	122L	0	0	0	0	0
Firm	122W	0	0	0	0	0
Interruptible	131	95,899	0	0	0	95,899
Interruptible	132	0	0	0	0	0
Interruptible	132W	0	0	0	0	0
Total Retail Sales for GTI:		34,888,595	23,533,362	18,735,860	(4,797,502)	30,091,093
Includes Interruptible rate schedules						
Total retail sales for PGA commodity deferral,						
Includes Interruptible rate schedules						
Total 146 Transportation Sales						
Firm	146	2,759,786	2,962,453	2,412,586	(549,867)	2,209,919
Firm	147	2,759,786	2,962,453	2,412,586	(549,867)	2,209,919
Firm	148	405,288	0	0	0	405,288
Firm	148	4,493,957	5,385,187	4,401,430	(983,757)	3,510,200
Firm	148	4,899,245	5,385,187	4,401,430	(983,757)	3,915,488
Total 147 & 148 Transportation Sales		42,547,626	31,881,002	25,549,876	(6,331,126)	36,216,500
Total sales						
Schedule Summary for Demand Deferral:						
Firm	101	24,885,757	16,506,301	13,426,117	(3,080,184)	21,805,573
Firm	111	8,841,013	6,370,481	4,833,852	(1,536,629)	7,304,384
Firm	112	184,041	0	0	0	184,041
Firm	121	518,828	656,580	475,891	(180,689)	338,139
Firm	122	363,057	0	0	0	363,057
Interruptible	131	95,899	0	0	0	95,899
Interruptible	132	2,759,786	2,962,453	2,412,586	(549,867)	2,209,919
Transportation	146	37,648,381	26,495,815	21,148,446	(5,347,369)	32,301,012
Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation						
Schedule Summary for Commodity and Demand Amortization:						
Firm	101	24,885,757	16,506,301	13,426,117	(3,080,184)	21,805,573
Firm	111	8,841,013	6,370,481	4,833,852	(1,536,629)	7,304,384
Firm	121	518,828	656,580	475,891	(180,689)	338,139
Firm	122G	0	0	0	0	0
Firm	122L	0	0	0	0	0
Firm	122W	0	0	0	0	0
Interruptible	131	95,899	0	0	0	95,899
Interruptible	132W	2,759,786	2,962,453	2,412,586	(549,867)	2,209,919
Transportation	146	37,005,384	26,495,815	21,148,446	(5,347,369)	31,658,015
Volumes for PGA Commodity & Demand Amortization						
Firm	112	184,041	0	0	0	184,041
Firm	122	363,057	0	0	0	363,057
Interruptible	132	95,899	0	0	0	95,899
Firm	146	34,792,696	23,533,362	18,735,860	(4,797,502)	29,995,194
Firm	146	95,899	0	0	0	95,899
Firm	146	2,759,786	2,962,453	2,412,586	(549,867)	2,209,919
Firm	146	4,899,245	5,385,187	4,401,430	(983,757)	3,915,488
Firm	146	42,547,626	31,881,002	25,549,876	(6,331,126)	36,216,500
Check total sales						

Washington State Gas Sales Volumes

Based on PGA 01/16/2009

	December	January	Total
	Therms Billed	Therms Billed December Unbilled Reversal	December Calendar Therms
In January			
101	23,633,615	(16,506,301)	7,127,314
111	8,254,229	(6,370,481)	1,883,748
112	184,041	-	184,041
121	486,486	(656,580)	(170,094)
122	363,057	-	363,057
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	95,899	-	95,899
132W	-	-	-
146	-	-	-
	33,017,327	(23,533,362)	9,483,965

December	December	December
Commodity	Demand	Amortization
Rate	Rate	Rate
Old Rates		
\$0.80175	\$0.09274	\$0.04451
\$0.80175	\$0.09007	\$0.04225
\$0.80175	\$0.09007	\$0.00000
\$0.80175	\$0.07476	\$0.02874
\$0.80175	\$0.07476	\$0.00000
\$0.80175	\$0.05703	\$0.02796
\$0.80175	\$0.05703	\$0.00000
\$0.00000	\$0.00054	(\$0.00008)

Commodity	Demand	Amortization
Cost	Cost	Cost
Collected	Collected	Collected
Old Costs		
\$ 5,714,324.00	\$ 660,987.10	\$ 317,236.75
\$ 1,510,294.96	\$ 169,669.18	\$ 79,588.35
\$ 147,554.87	\$ 16,576.57	\$ -
\$ (136,372.86)	\$ (12,716.23)	\$ (4,888.50)
\$ 291,080.95	\$ 27,142.14	\$ -
\$ -	\$ -	\$ -
\$ 76,887.02	\$ 5,469.12	\$ -
\$ -	\$ -	\$ -
\$ 7,603,768.94	\$ 867,127.89	\$ 391,936.60

	January	January	Total
	Therms Billed	Therms Billed January Unbilled Accrual	January Therms Billed
In January			
101	1,252,142	13,426,117	14,678,259
111	586,784	4,833,852	5,420,636
112	-	-	-
121	32,342	475,891	508,233
122	-	-	-
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	-	-	-
132W	-	-	-
146	2,209,919	-	2,209,919
	4,081,187	18,735,860	22,817,047

January	January	January
Commodity	Demand	Amortization
Rate	Rate	Rate
New Rates		
\$0.80175	\$0.09274	\$0.08007
\$0.80175	\$0.09007	\$0.07754
\$0.80175	\$0.09007	\$0.00000
\$0.80175	\$0.07476	\$0.06616
\$0.80175	\$0.07476	\$0.00000
\$0.80175	\$0.05703	\$0.06958
\$0.80175	\$0.05703	\$0.00000
\$0.00000	\$0.00054	(\$0.00008)

Commodity	Demand	Amortization
Cost	Cost	Cost
Collected	Collected	Collected
New Costs		
\$ 11,768,294.15	\$ 1,361,261.74	\$ 1,175,288.20
\$ 4,345,994.91	\$ 488,236.68	\$ 420,316.12
\$ -	\$ -	\$ -
\$ 407,475.81	\$ 37,995.50	\$ 33,624.70
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ 1,193.36	\$ (176.79)
\$ 16,521,764.87	\$ 1,888,687.28	\$ 1,629,052.22

	December in	January in	Net
	December	January	
101	24,885,757	(3,080,184)	21,805,573
111	8,841,013	(1,536,629)	7,304,384
112	184,041	-	184,041
121	518,828	(180,689)	338,139
122	363,057	-	363,057
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	95,899	-	95,899
132W	-	-	-
146	2,209,919	-	2,209,919
	37,098,514	(4,797,502)	32,301,012

Total	Total	Total
Commodity	Demand	Amortization
17,482,618	2,022,249	1,492,525
5,856,290	657,908	499,904
147,555	16,577	-
271,103	25,279	28,736
291,081	27,142	-
-	-	-
-	-	-
-	-	-
76,887	5,469	-
-	-	-
-	1,193	(177)
24,125,534	2,755,815	2,020,989

Avista Utilities
 Recap of Schedule 155
 Temporary Refunds/Charges

	Deferrals By Rate Schedule	Firm Sales Customers Deferrals	All Sales Customers	Total Before Revenue Adj Factor	Revenue Adjustment Factor	Total Amort Charge <Refund>
Schedule 101	(\$0.01049)	(\$0.06910)	(\$0.00048)	(\$0.08007)	104.5442%	(\$0.08371)
Schedule 111	(\$0.00796)	(\$0.06910)	(\$0.00048)	(\$0.07754)	104.5442%	(\$0.08106)
Schedule 112					104.5442%	
Schedule 121	\$0.00342	(\$0.06910)	(\$0.00048)	(\$0.06616)	104.5442%	(\$0.06917)
Schedule 122					104.5442%	
Schedule 131		(\$0.06910)	(\$0.00048)	(\$0.06958)	104.5442%	(\$0.07274)
Schedule 132					104.5442%	
Schedule 146	\$0.00008			\$0.00008	104.5442%	\$0.00008

WA

AVISTA UTILITIES
 RATE CHANGE PRORATION FOR JANUARY
 PROCESSING DATE RANGE: 2008-12-31 THRU 2009-01-29
 RATE CHANGE EFFECTIVE DATE 2009-01-16

REVENUE MONTH JANUARY

Jan

Dec

STATE	RATE SCHEDULE NUM	PREVIOUS RATE USAGE	CURRENT RATE USAGE	USAGE BILLED	TOTAL
WASHINGTON	TOTAL SCHEDULE FAFB		21,512		21,512
	TOTAL SCHEDULE 101	23,633,615	1,075,491	24,709,106	
	TOTAL SCHEDULE 111	8,254,229	589,123	8,843,352	
	TOTAL SCHEDULE 112	184,041		184,041	
	TOTAL SCHEDULE 121	486,486	25,451	511,937	
	TOTAL SCHEDULE 122	363,057		363,057	
	TOTAL SCHEDULE 132	95,899		95,899	
	TOTAL SCHEDULE 146		2,030,001	2,030,001	
	STATE TOTAL	33,017,327	3,741,578	36,758,905	
	MONTH USAGE TOTALS	33,017,327	3,741,578	36,758,905	