

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



April 29, 2009

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

2009 MAY -6 AM 8:06  
OFFICE OF THE  
COMMISSIONER  
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. 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) OK	Accounts 191000 (Old Deferrals) OK
<b>January 2009</b>			
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	<u>(10,714,046.42)</u>	<u>(2,534,356.75)</u> OK	<u>(8,179,689.67)</u> OK
<b>February 2009</b>			
Current Months Deferrals	(2,363,961.71)	(2,363,961.71)	
Amortization	1,687,205.00		1,687,205.00
PGA Transfer			
Interest	(41,630.80)	(13,998.20)	(27,632.60)
February 2009 Ending Balance	<u>(11,432,433.93)</u>	<u>(4,912,316.66)</u> OK	<u>(6,520,117.27)</u> OK
<b>March 2009</b>			
Current Months Deferrals	(8,679,767.78)	(8,679,767.78)	
Amortization	1,849,322.96		1,849,322.96
PGA Refunds	157,936.85		157,936.85
Interest	(55,926.18)	(34,849.96)	(21,076.22)
March 2009 Ending Balance	<u>(18,160,868.08)</u>	<u>(13,626,934.40)</u> OK	<u>(4,533,933.68)</u> OK

*Corrected by WSI 24*

**Avista Corporation Journal Entry**

Journal: 431-D&A WA/ID  
 Team: Resource Accounting  
 Type: C  
 Category: DJ

Effective Date: 200903  
 Last Saved by: Cameron Dunlop  
 Submitted by: Cameron Dunlop  
 Last Saved: 04/06/2009 4:27 PM

Seq.	Co.#	FERC	Exp.	Jur.	SL	Debit	Credit	Comment
11	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		8,714,617.73	WA DEFERRAL
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	WA	DL	8,679,767.78		WA DEFERRAL
45	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	34,849.96		WA DEFERRAL
50	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		3,212,538.48	ID DEFERRAL
55	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	ID	DL	3,209,541.40		ID DEFERRAL
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	2,997.07		ID DEFERRAL
80	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	1,830,759.41		WA AMORT
90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,849,322.96	WA AMORT
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	18,563.55		WA AMORT
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	742,542.35		ID AMORT
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		747,447.74	ID AMORT
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	4,905.39		ID AMORT

TOTALS: 14,523,926.91 14,523,926.91

**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.

*[Signature]*  
 Prepared by Cameron Dunlop

4/6/09  
 Date

*[Signature]*  
 Reviewed by

4/6/09  
 Date

Approved for Entry  
 Corporate Accounting use Only

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

	Total	Commodity	Demand	
2/09 Ending Balance	(4,912,316.66)	(801,837.51)	(4,101,000.11)	(9,419.04)
3/09 Current Mo Deferrals	(8,879,787.78)	(7,770,888.35)	(908,878.43)	0.00
Misc Adjustment	0.00	0.00		0.00
Adjustments -Nov-Dec Jurtsd. Chg.	0.00	0.00		0.00
Cascade	0.00			0.00
Terasen	0.00			0.00
Interest	(34,849.96)		(34,849.96)	0.00
3/09 Ending Balance	(13,628,934.39)	(8,572,728.86)	(5,009,938.54)	(44,269.00)

4.5200%

Interest Expense	431600 GD WA	13,998.20
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WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(8,714,617.73)
Deferral exp	805120 GD WA	8,679,767.78	0.00
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	34,849.96	0.00

Washington/Idaho Gas Costs	Mar/09	Mar-09
Demand (Transportation) Costs		
NWP Fixed	\$ 1,902,075.00	
NWP Variable	\$ 49,240.48	
NWP Capacity Release	\$ (892,803.00)	
NWP Total (excluding Refund)	\$ 1,058,512.48	
GTN Fixed	\$ 289,431.82	
GTN Variable	\$ 10,916.33	
GTN Capacity Release	\$ (2,887.00)	
Current Month Estimate	\$ 277,451.15	
GTN Refund Fixed plus Interest	\$ -	
GTN Refund Variable plus Interest	\$ -	
GTN Total	\$ 277,451.15	
ANG Fixed	\$ 138,629.90	
ANG Variable	\$ -	
ANG Total	\$ 138,629.90	
NOVA Fixed	\$ 485,385.10	
NOVA Variable	\$ -	
NOVA Total	\$ 485,385.10	
WEI (Duke) Fixed	\$ 78,522.09	
WEI (Duke) Variable	\$ -	
WEI (Duke) Total	\$ 78,522.09	
Questar	\$ 982.41	
Thermal Transport	\$ -	
Counterparty Invoice Total	\$ -	
Reallocation Intraco transport & Nova/ANG demand costs	\$ (4,286.68)	
Intercompany Transportation Optimization	\$ 2,006,386.45	
Total Demand Costs from Purchase Journals	\$ -	
WA/ID Buy/Sell Transportation Recovery	\$ 2,006,386.45	
Total Demand Costs	\$ 2,006,386.45	
less variable costs charged to Commodity	\$ (80,156.81)	
Total Demand Costs to be Allocated	\$ 1,946,229.64	
Commodity Purchases (Natural Gas)	\$ 804000 GD AN \$ 21,474,063.53	
Commodity Physical	\$ 811000 GD AN \$ (19,987.43)	
Cochrane Reallocation	\$ 804017 GD AN \$ 600.13	
Cochrane Credit	\$ 804600 GD AN \$ 776,611.07	
Financial Settlements	\$ 804700 GD AN \$ 223,263.34	
Off system/bookout	\$ 804000 GD AN \$ -	
Misc Adjustment	\$ 808100/808200 GD AN \$ 22,454,650.64	
Total Commodity Costs from Purchase Journals	\$ 1,772,257.78	
Storage Injections/Withdrawals	\$ 804000 GD AN \$ 19,198.88	
FCAB	\$ 804001 GD AN \$ (8,934.82)	
By sell trans. recovery pass through	\$ 804000 GD AN \$ 6,929.24	
GST	\$ 804017 GD AN \$ 5,982.48	
Broker Fees	\$ 804017 GD AN \$ 60,158.81	
plus variable costs from Demand	\$ (7,153,547.51)	
WA/ID Off System Revenue	\$ 17,158,684.30	
Total Commodity Costs to be Allocated	\$ (9,739,331)	
WA Imbalance	\$ (15,128.98)	
ID Imbalance	\$ 17,102,816.01	
Total Deferred Commodity Costs:	\$ -	
Foreign Exchange Hedge Activity	\$ -	
Total Net Gas Costs	\$ 19,049,045.65	

Expense Calculation	Mar-09	Mar-09
Total Current Demand Costs (excluding refund)	\$ 1,946,229.64	\$ 1,380,460.68
Total Commodity Costs to be Allocated	\$ 17,158,684.30	\$ 12,355,086.04
Imbalance Cost Washington	\$ (38,739.31)	\$ -
Imbalance Cost Idaho	\$ (15,128.98)	\$ (15,128.98)
Total Commodity Costs before refund	\$ 17,102,816.01	\$ 12,316,328.73
Total	\$ 19,049,045.65	\$ 13,804,608.68
check \$	\$ -	\$ -

Balance Sheet	WASHINGTON	IDAHO
Deferred Revenue Calculation	PGA Volumes	PGA Rate
DEMAND		
Schedule 101	17,354,062	0.09274
Schedule 111	6,692,408	0.09007
Schedule 112	142,324	0.09007
Schedule 121	457,275	0.07476
Schedule 122	325,489	0.07476
Schedule 131	0	0.05703
Schedule 132	82,656	0.05703
Schedule 146	2,010,712	0.00054
Total Demand	27,064,928	2,289,339
check	\$ 2,289,339	\$ -

DEMAND	PGA Volumes	PGA Rate	PGA Revenue	Idaho Schedule	Idaho Demand	Idaho Rate	PGA Revenue	PGA Rate	PGA Revenue
Schedule 101	17,354,062	0.09274	\$ 1,609,416	Schedule 101	7,635,202	0.09387	\$ 715,189.37		
Schedule 111	6,692,408	0.09007	\$ 602,785	Schedule 111	2,058,064	0.09387	\$ 192,778.85		
Schedule 112	142,324	0.09007	\$ 12,819	Schedule 112	1,012	0.09387	\$ 94.79		
Schedule 121	457,275	0.07476	\$ 34,186	Schedule 121	0	0.09387	\$ -		
Schedule 122	325,489	0.07476	\$ 24,334	Schedule 122	0	0.09387	\$ -		
Schedule 131	0	0.05703	\$ -	Total Demand	9,694,278	0.09387	\$ 908,063.02		
Schedule 132	82,656	0.05703	\$ 4,714						
Schedule 146	2,010,712	0.00054	\$ 1,088						
Total Demand	27,064,928		\$ 2,289,339						
check	\$ 2,289,339		\$ -						

COMMODITY	PGA Volumes	PGA Rate	PGA Revenue	Idaho Schedule	Idaho Demand	Idaho Rate	PGA Revenue
Schedule 101	17,354,062	0.80175	\$ 13,913,619	Schedule 101	7,635,202	0.78605	\$ 6,001,650.53
Schedule 111	6,692,408	0.80175	\$ 5,365,638	Schedule 111	2,058,064	0.78605	\$ 1,617,741.21
Schedule 112	142,324	0.80175	\$ 114,108	Schedule 112	1,012	0.78605	\$ 795.48
Schedule 121	457,275	0.80175	\$ 366,620	Schedule 121	0	0.78605	\$ -
Schedule 122	325,489	0.80175	\$ 260,981	Schedule 122	0	0.78605	\$ -
Schedule 131	0	0.80175	\$ -	Schedule 131	0	0.78605	\$ -
Schedule 132	82,656	0.80175	\$ 66,289	Schedule 132	42,881	0.78605	\$ 33,549.40
Schedule 146	2,010,712	0.80175	\$ 20,087,216	Total Commodity	9,739,959	0.78605	\$ 7,653,736.62
Total Commodity	25,054,214		\$ 20,087,216	check	9,739,959		\$ 7,653,736.62
check	\$ 20,087,216		\$ -				

DEFERRAL CALCULATION	Washington Commodity	Idaho Commodity	Idaho Demand	Totals from above
Total Deferral Expenses from above	\$ 12,316,328.73	\$ 4,786,489.28	\$ 865,766.98	\$ 19,049,045.65
PGA Deferral Revenue from above	\$ (20,087,216.07)	\$ (7,653,736.62)	\$ (809,963.02)	\$ (30,938,354.83)
Adjustments	\$ -	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (7,770,887.35)	\$ (908,878.43)	\$ (2,887,247.34)	\$ (342,294.08)
Wa Total	(8,679,767.78)			(3,209,541.40)

Washington/Delaware Gas Costs	GL Account	Mar-09 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
Transportation Costs					
NWP Fixed		\$ 1,902,075.00		\$ 1,902,075.00	
NWP Variable		\$ 81,865.00	\$ (42,324.52)	\$ 48,240.48	
NWP Capacity Release		\$ (892,603.00)		\$ (892,603.00)	
NWP Total		\$ 1,101,037.00	\$ (42,324.52)	\$ 1,058,712.48	Invoice
GTN Fixed		\$ 289,431.82		\$ 289,431.82	
GTN Variable		\$ 10,916.33		\$ 10,916.33	
GTN Capacity Release		\$ (2,887.00)		\$ (2,887.00)	
Current Month Estimate		\$ 277,461.15		\$ 277,461.15	
GTN Total		\$ 277,461.15		\$ 277,461.15	Invoice
Transacanda Foothill (BC System) Fixed		\$ 134,668.00		\$ 134,668.00	
Transacanda Foothill (BC System) Variable		\$ 442,308.00		\$ 442,308.00	
ANG Total		\$ 576,976.00		\$ 576,976.00	Invoice
NOVA (AB System) Fixed		\$ 13,080.10		\$ 13,080.10	
NOVA (AB System) Variable		\$ 465,385.10		\$ 465,385.10	
NOVA Total		\$ 478,465.20		\$ 478,465.20	Invoice
Spectra Westcoast Fixed		\$ 79,522.09		\$ 79,522.09	
Spectra Westcoast Variable		\$ 6,393.09		\$ 6,393.09	
WEI (Duke) Total		\$ 85,915.18		\$ 85,915.18	
Quarter Total		\$ 930.88	\$ 31.73	\$ 962.61	
NOVA/ANG Capacity Release:					
Third party capacity release credit		\$ -	\$ -	\$ -	
Thermal Transport		\$ -	\$ -	\$ -	
Intracompany Transportation Optimization		\$ (4,286.68)		\$ (4,286.68)	worksheet
<b>Total Demand Costs</b>		\$ 2,025,233.15	\$ (10,848.70)	\$ 2,014,384.45	

Commodity Purchases (Natural Gas)	GL Account	Mar-09 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
Broker Fees Amerex		\$ -	\$ -	\$ -	
Total Broker Fees		\$ -	\$ -	\$ -	
Cochrane Credit Sold (Cash Rec'd)		\$ -	\$ (18,887.43)	\$ (18,887.43)	Actual Cash Rec'd
Cochrane Reallocation		\$ -	\$ -	\$ -	
Cochrane Reallocation		\$ -	\$ -	\$ -	
Cochrane April True-up		\$ -	\$ -	\$ -	
System Gas purchases		\$ 21,489,235.64	\$ 4,827.89	\$ 21,474,063.53	Nucleus
Gas Costs Commodity		\$ 21,489,235.64	\$ 4,827.89	\$ 21,474,063.53	
Financial Commodity Cost(Benefit)		\$ 776,611.07	\$ -	\$ 776,611.07	Nucleus
Off System Cost Bookout		\$ 223,263.34	\$ -	\$ 223,263.34	Nucleus
Misc Adjustment		\$ -	\$ -	\$ -	
<b>Total Commodity Costs</b>		\$ 22,489,110.05	\$ 5,426.02	\$ 22,454,684.03	
232139 Prior Period Adjustments		\$ -	\$ (33,306.11)	\$ -	

Nucleus Storage acct. JPRARIAN-100405	GL Account	Mar-09 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
JP Injections		\$ (1,726,848.08)		\$ (1,726,848.08)	
JP Withdrawals		\$ 3,624,238.04		\$ 3,624,238.04	
Total JP		\$ 1,897,389.96		\$ 1,897,389.96	
City Basin (OLESTAA) Injections		\$ (66,026.16)		\$ (66,026.16)	
City Basin (OLESTAA) Withdrawals		\$ 40,894.88		\$ 40,894.88	
Total City Basin		\$ (25,131.28)		\$ (25,131.28)	
<b>Total Storage Injections/Withdrawals</b>		\$ 1,772,258.68	\$ (71.73)	\$ 1,772,257.95	

Net Gas Costs after Injections/Withdrawals	GL Account	Mar-09 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
Information from other Journals - Deferred Costs:					
WA Inbalance from DJ 438		\$ (38,739.31)		\$ (38,739.31)	DJ438 & DJ431
ID Inbalance from DJ 438		\$ (15,132.89)		\$ (15,132.89)	DJ438 & DJ431
Broker Fees		\$ 5,982.48		\$ 5,982.48	Broker Fees Journal
WAMD Sales for Reale Physical and Bookout -From GSALES		\$ 7,452,547.51		\$ 7,452,547.51	REVSALES & DJ431
WAMD Buy/Sell Transportation Recovery - pass through DJ 451		\$ (8,331.82)		\$ (8,331.82)	
GSFB Recon (Quarterly)		\$ -		\$ -	
FAST Commodity for Anderson Elementary/Lynetics (semi-annual)		\$ -		\$ -	
WAMD Gas Purchased from Interstate Asphalt (Annual)		\$ -		\$ -	
Total Costs for Deferral including net gas costs		\$ 19,038,781.78		\$ 19,038,781.78	
<b>Net Gas Costs after Injections/Withdrawals</b>		\$ 26,268,674.71	\$ (13,492.41)	\$ 26,235,282.30	
Foreign Exchange Hedge Activity		\$ -	\$ (6,152.37)	\$ -	
Gain/(Loss) from Bank		\$ -	\$ -	\$ -	
<b>Total DJ 438</b>		\$ 26,235,282.30	\$ (19,644.78)	\$ 26,215,637.52	

Journal # 438 Entry	Dr.	Cr.
804001 GD AN	\$ 2,006,386.45	Transportation/Demand Costs
804000 GD AN	\$ 21,474,063.53	Commodity Physical
804010 GD AN	\$ 6,182.37	Foreign Exchange Hedge Effect
804017 GD AN	\$ 600.13	Broker Fees ICE, Amerex & NGX
804000 GD AN	\$ 776,611.07	Financial Commodity Cost
804700 GD AN	\$ 223,263.34	Off System Bookout
804000 GD AN	\$ (24,485,333.77)	AP Gas Supply Transactions
232130 ZZ ZZ	\$ -	Cochrane Adjustment - LDC
142150 ZZ ZZ	\$ -	Cochrane Adjustment - Thermal
184059 ZZ ZZ	\$ -	AP - Clearing
811000 GD AN	\$ (19,887.43)	Cochrane Extraction Credit
808200 GD AN	\$ -	AR - Cochrane Extraction
808100 GD AN	\$ 3,885,132.82	Storage Injections
	\$ -	Storage Withdrawals
178745 ZZ ZZ	\$ -	Foreign Exchange Asset WAMD
249745 ZZ ZZ	\$ -	Foreign Exchange Liability WAMD
164115 GD AA	\$ 25,130.28	Inventory - City Basin
164100 GD AN	\$ -	Inventory - JP
Total JE Entry	\$ 28,051,828.77	\$ 28,051,828.77
Turbine payable	\$ -	\$ -
Injections	\$ (1,792,875.14)	\$ 1,792,875.14
Recon to costs	\$ 28,289,751.83	\$ (28,289,751.83)
804700 GD AN	\$ -	Thermal Transport
804010 GD AN	\$ -	Thermal Transport
804017 GD AN	\$ 199,761.45	Intra-Co Transfer Thermal
232130 ZZ ZZ	\$ -	Intra-Co Transfer Thermal
142150 ZZ ZZ	\$ -	Intra-Co Transfer Thermal
232830 ZZ ZZ	\$ 39,591.33	Intra-Co Transfer Thermal
142800 ZZ ZZ	\$ -	Pipet Natural Gas Use Tax
235100 ZZ ZZ	\$ -	Miscellaneous Payment
232130 ZZ ZZ	\$ -	Share Prior Month FX Hedge
232830 ZZ ZZ	\$ -	Share Prior Month FX Hedge
142150 ZZ ZZ	\$ -	Deferred Exchange Payment
142800 ZZ ZZ	\$ -	Deferred Exchange Payment
234830 GD AN	\$ -	Deferred Exchange Payment
Total DJ 438	\$ 28,489,852.83	\$ (28,489,852.83)

FLAS  
17,047,043.65

Prior Period Unrecovered Gas Costs  
 Washington  
 191000

WA 191000 Recoverable Gas Costs Amortized			
Mar-09	Total	Rates	Amortization
Schedule 101	17,354,062	0.08007	\$1,389,539.74
Schedule 111	6,992,408	0.07754	\$518,929.32
Schedule 121	142,324	0.06616	\$9,416.16
Schedule 122G		0.00000	\$0.00
Schedule 122L		0.00000	\$0.00
Schedule 122W		0.00000	\$0.00
Schedule 131	0	0.06958	\$0.00
Schedule 132W		0.00000	\$0.00
Schedule 146	2,010,712	(0.00008)	(\$160.86)
Spokane Rock Products			\$0.00
Valley Hosp 146			\$0.00
Large Customer	26,199,506		(\$68,401.40)
			<u>\$1,849,322.96</u>
			<u>\$1,849,322.96</u>

Interest Subtotal (4,003,713.33)  
 4.52%  
 Balance 3/31/2009 (\$18,563.55)  
 (4,022,276.88)

Mar-09

JOURNAL ENTRY			
	dr	cr	
Total Interest Income		419600 GD WA	
Total Interest Expense	18,563.55	431600 GD WA	
Total WA Amortization Expense		805110 GD WA	
Tracker transfer		191010 GD WA	
WA Recoverable Gas Costs	1,830,759.41	191000 GD WA	
			(1,849,322.96)

3,698,645.92

Total  
 Acct 191000  
 11-30-08

Gonzaga	(319.21)
Huntwood Industries	(4.77)
Quarry Tile	(17,394.07)
Snyder's Bakery	(13,407.44)
Spokane County Courthouse	(8,204.54)
SCC	(1,766.33)
SFCC	(2,207.60)
St. Lukes	(8,972.43)
State of Washington	(16,125.01)

Total (68,401.40)



Washington Sales Volumes						
March/09	Schedule	March/09 Billed	February/09 Unbilled	March/09 Unbilled	March/09 Net Unbilled	Total
Description						Notes
<b>Schedule Summary for Commodity Deferral:</b>						
Firm	101	17,754,612	9,806,277	9,405,727	(400,550)	17,354,062
Firm	111	6,809,851	3,788,694	3,671,251	(117,443)	6,692,408
Firm	112	142,324	0	0	0	142,324
Firm	121	411,017	344,300	390,558	46,258	457,275
Firm	122	325,489	0	0	0	325,489
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	82,656	0	0	0	82,656
Interruptible	132W	0	0	0	0	0
<b>Total Retail Sales for GTI</b>		25,525,949	13,939,271	13,487,536	(471,735)	25,054,214
Total retail sales for PGA commodity deferral, includes interruptible rate schedules.						
<b>Total 146 Transportation Sales</b>						
	146	2,137,227	2,391,178	2,264,663	(126,515)	2,010,712
		2,137,227	2,391,178	2,264,663	(126,515)	2,010,712
<b>Total 147 &amp; 148 Transportation Sales</b>						
	147	2,562	0	0	0	2,562
	148	3,928,489	4,210,659	3,856,039	(354,620)	3,571,869
		3,928,051	4,210,659	3,856,039	(354,620)	3,574,431
<b>Total sales</b>		31,592,227	20,541,108	19,588,238	(952,870)	30,639,357
<b>Schedule Summary for Demand Deferral:</b>						
Firm	101	17,754,612	9,806,277	9,405,727	(400,550)	17,354,062
Firm	111	6,809,851	3,788,694	3,671,251	(117,443)	6,692,408
Firm	112	142,324	0	0	0	142,324
Firm	121	411,017	344,300	390,558	46,258	457,275
Firm	122	325,489	0	0	0	325,489
Firm	122G	0	0	0	0	0
Firm	122L	0	0	0	0	0
Firm	122W	0	0	0	0	0
Interruptible	131	82,656	0	0	0	82,656
Interruptible	132	2,137,227	2,391,178	2,264,663	(126,515)	2,010,712
Transportation	146	27,663,176	16,330,449	15,732,199	(598,250)	27,064,928
<b>Total sales</b>		27,663,176	16,330,449	15,732,199	(598,250)	27,064,928
<b>Schedule Summary for Commodity and Demand Amortization:</b>						
Firm	101	17,754,612	9,806,277	9,405,727	(400,550)	17,354,062
Firm	111	6,809,851	3,788,694	3,671,251	(117,443)	6,692,408
Firm	121	411,017	344,300	390,558	46,258	457,275
Firm	122G	0	0	0	0	0
Firm	122L	0	0	0	0	0
Firm	122W	0	0	0	0	0
Interruptible	131	82,656	0	0	0	82,656
Interruptible	132	2,137,227	2,391,178	2,264,663	(126,515)	2,010,712
Transportation	146	27,663,176	16,330,449	15,732,199	(598,250)	27,064,928
<b>Total sales</b>		27,663,176	16,330,449	15,732,199	(598,250)	27,064,928
<b>Sales for Decoupling amortization:</b>						
Firm	101	17,754,612	9,806,277	9,405,727	(400,550)	17,354,062
Firm	111	6,809,851	3,788,694	3,671,251	(117,443)	6,692,408
Firm	121	411,017	344,300	390,558	46,258	457,275
Firm	122G	0	0	0	0	0
Firm	122L	0	0	0	0	0
Firm	122W	0	0	0	0	0
Interruptible	131	82,656	0	0	0	82,656
Interruptible	132	2,137,227	2,391,178	2,264,663	(126,515)	2,010,712
Transportation	146	27,663,176	16,330,449	15,732,199	(598,250)	27,064,928
<b>Total sales</b>		27,663,176	16,330,449	15,732,199	(598,250)	27,064,928
<b>Volumes for PGA Commodity &amp; Demand Amortization</b>						
Firm	112	142,324	0	0	0	142,324
Firm	122	325,489	0	0	0	325,489
Interruptible	132	82,656	0	0	0	82,656
<b>Total Firm Sales</b>		25,443,293	13,839,271	13,487,536	(471,735)	24,971,558
<b>Total Interruptible Sales</b>		82,656	0	0	0	82,656
<b>Total Transportation Sales (Schedule 146)</b>		2,137,227	2,391,178	2,264,663	(126,515)	2,010,712
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		3,928,051	4,210,659	3,856,039	(354,620)	3,574,431
<b>Check total sales</b>		31,592,227	20,541,108	19,588,238	(952,870)	30,639,357

**Avista Corporation Journal Entry**

Effective Date: 200903

Journal: NSJ024 - WAID Amort Interest Adjustment

Team: Resource Accounting

Last Saved by: Cameron Dunlop

Last Saved: 04/07/2009 8:13 AM

Type: C



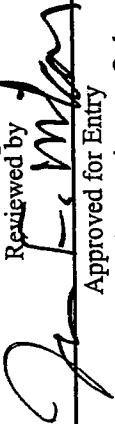
Submitted by: Cameron Dunlop

Category: NSJ

Seq.	Co.#	FERC	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	2,512.67		Correct WA Amort Int Exp
20	001	191000 - RECOVERABLE GAS COSTS AMORTIZED		2,512.67	Correct WA Amort Int Exp
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	803.79		Correct ID Amort Int Exp
40	001	191000 - RECOVERABLE GAS COSTS AMORTIZED		803.79	Correct ID Amort Int Exp
<b>TOTALS:</b>			<b>3,316.46</b>	<b>3,316.46</b>	

**Explanation:**

Correct WA ID Amort Interest Expense calculation

  
 Prepared by Cameron Dunlop  
  
 Reviewed by  
  
 Approved for Entry  
 Corporate Accounting use Only

4/7/09  
Date

4/7/09  
Date

4/7/09  
Date

Prior Period Unrecovered Gas Costs  
 Washington  
 191000

Balance 2/28/2009 (6,520,117.27)

WA 191000 Recoverable Gas Costs Amortized			
Mar-09	Total	Rates	Amortization
Schedule 101	17,354,062	0.08007	\$1,389,539.74
Schedule 111	6,692,408	0.07754	\$518,929.32
Schedule 121	142,324	0.06616	\$9,416.16
Schedule 122G		0.00000	\$0.00
Schedule 122L		0.00000	\$0.00
Schedule 122W		0.00000	\$0.00
Schedule 131	0	0.06958	\$0.00
Schedule 132W		0.00000	\$0.00
Schedule 146	2,010,712	(0.00008)	(\$160.86)
Spokane Rock Products			\$0.00
Valley Hosp 146			\$0.00
Large Customer	26,199,506		(\$68,401.40)
			<u>\$1,849,322.96</u>

Interest Subtotal (4,670,794.31)  
 Balance 4.52% (\$21,076.22)  
 3/31/2009 (4,691,870.53)

Mar-09 Original			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	18,563.55	
Total WA Amortization Expense	805110 GD WA		(1,849,322.96)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191000 GD WA	1,830,759.41	
			0.00

Mar-09 Corrected			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	21,076.22	
Total WA Amortization Expense	805110 GD WA		(1,849,322.96)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191000 GD WA	1,828,246.74	
			0.00

Mar-09 NSJ Correction			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	2,512.67	
Total WA Amortization Expense	805110 GD WA		(2,512.67)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191000 GD WA		
			0.00

Prior Period Unrecovered Gas Costs  
 Idaho  
 191000

Balance 02/28/09 (3,799,229.47)

ID 191000 Recoverable Gas Costs Amortized		Amortization Rates		Total
Mar-09				Amortization
Schedule 101	7,635,202	0.07711		\$588,750.43
Schedule 111	2,058,064	0.07711		\$158,697.32
Schedule 112	0			\$0.00
Schedule 121	0			\$0.00
Schedule 122	0			\$0.00
Schedule 131	0	0.06574		\$0.00
Schedule 132	0			\$0.00
Schedule 132J	0			\$0.00
Large Customer	9,693,266			\$747,447.74
Amortization True-up				0.00
Interest		2.00%		(3,051,781.73)
Balance		03/31/09		(3,057,490.91)

Mar-09		Original		dr	cr
<b>JOURNAL ENTRY</b>					
Total Interest Income	419600 GD ID				
Total Interest Expense	431600 GD ID		\$4,905.39		
Total ID Amortization Expense	805110 GD ID				(747,447.74)
Tracker transfer	191010 GD ID				
ID Recoverable Gas Costs	191000 GD ID	742,542.35			
					\$0.00
<b>Mar-09</b>					
<b>JOURNAL ENTRY</b>					
Total Interest Income	419600 GD ID				
Total Interest Expense	431600 GD ID		\$5,709.18		
Total ID Amortization Expense	805110 GD ID				(747,447.74)
Tracker transfer	191010 GD ID				
ID Recoverable Gas Costs	191000 GD ID	741,738.56			
					\$0.00
<b>Mar-09</b>					
<b>JOURNAL ENTRY</b>					
Total Interest Income	419600 GD ID				
Total Interest Expense	431600 GD ID		\$803.79		
Total ID Amortization Expense	805110 GD ID				
Tracker transfer	191010 GD ID				
ID Recoverable Gas Costs	191000 GD ID				(803.79)
					(0.00)

**Avista Corporation Journal Entry**

Effective Date: 200903

Journal: NSJ025 - Correct Large Customer Refund Credit

Team: Resource Accounting

Type: C

Category: NSJ

Last Saved by: Cameron Dunlop

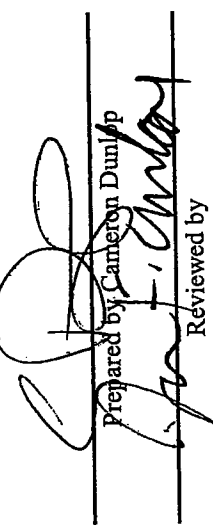
Last Saved: 04/07/2009 11:46 AM

Submitted by: Cameron Dunlop

Seq.	Co.#	FERC	Seq.	Jur.	S.L.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL		296.89	Correct WA Amort Int Exp
20	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		157,639.96	Reduce gas exp for large cust refunds
30	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	157,936.85		WA large cust refund correction
<b>TOTALS:</b>						<b>157,936.85</b>	<b>157,936.85</b>	

Explanation:

Correct large customer refund credit in WA deferral amort

Prepared by:  Cameron Dunlop  
Reviewed by: \_\_\_\_\_

Date: 4/7/09  
Date: 4/7/09

Approved for Entry  
Corporate Accounting use Only

Prior Period Unrecovered Gas Costs  
 Washington  
 191000

Balance 2/28/2009 (6,520,117.27)

WA 191000 Recoverable Gas Costs Amortized			
Mar-09	Total	Rates	Amortization
Schedule 101	17,354,062	0.08007	\$1,389,539.74
Schedule 111	6,692,408	0.07754	\$518,929.32
Schedule 121	457,275	0.06616	\$30,253.31
Schedule 122G	3	0.00000	\$0.00
Schedule 122L		0.00000	\$0.00
Schedule 122W		0.00000	\$0.00
Schedule 131	0	0.06958	\$0.00
Schedule 132W		0.00000	\$0.00
Schedule 146	2,010,712	(0.00008)	(\$160.86)
Spokane Rock Products			\$0.00
Valley Hosp 146			\$0.00
Large Customer	26,514,460		\$68,401.40
			<u>\$2,006,962.92</u>

Subtotal (4,513,154.35)  
 Interest 4.52% (\$20,779.33)  
 Balance 3/31/2009 (4,533,933.68)

Mar-09 Original		
JOURNAL ENTRY	dr	cr
Total Interest Income		
Total Interest Expense	18,563.55	
Total WA Amortization Expense		(1,849,322.96)
Tracker transfer		
WA Recoverable Gas Costs	1,830,759.41	
		0.00

Mar-09 Corrected 1		
JOURNAL ENTRY	dr	cr
Total Interest Income		
Total Interest Expense	21,076.22	
Total WA Amortization Expense		(1,849,322.96)
Tracker transfer		
WA Recoverable Gas Costs	1,828,246.74	
		0.00

Mar-09 Correction 1 NSJ		
JOURNAL ENTRY	dr	cr
Total Interest Income		
Total Interest Expense	2,512.67	
Total WA Amortization Expense		
Tracker transfer		
WA Recoverable Gas Costs		(2,512.67)
		0.00

Mar-09 Corrected 2		
JOURNAL ENTRY	dr	cr
Total Interest Income		
Total Interest Expense	20,779.33	
Total WA Amortization Expense		(2,006,962.92)
Tracker transfer		
WA Recoverable Gas Costs	1,988,183.59	
		0.00

Mar-09 Correction 2		
JOURNAL ENTRY	dr	cr
Total Interest Income		
Total Interest Expense	(296.89)	
Total WA Amortization Expense		(157,639.96)
Tracker transfer		
WA Recoverable Gas Costs	157,936.85	
		0.00