

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

UG-100356-ST



Corp.

February 25, 2010

STATE OF WASHINGTON  
UTILITY AND TRANSPORTATION  
COMMISSION  
2010 MAR -1 AM 8:18  
RECEIVED

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,

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 191001 (4/09 Deferrals)	Accounts 191000 (Old Deferrals)
August 2009 Ending Balance	(25,394,248.28)	(6,362,034.58) OK	(16,953,879.26) OK	(2,078,334.44) OK
September 2009				
Current Months Deferrals	(1,972,545.64)	(1,972,545.64)		
Amortization	736,832.28		402,381.62	334,450.66
Interest	(70,449.45)	(19,901.67)	(45,371.86)	(5,175.92)
September 2009 Ending Balance	(26,700,411.09)	(8,354,481.89) OK	(16,596,869.50) OK	(1,749,059.70) OK
October 2009				
Current Months Deferrals	(4,184,292.62)	(4,184,292.62)		
Amortization	2,393,564.17		1,306,498.71	1,087,065.46
Interest	(74,738.56)	(28,292.95)	(43,180.64)	(3,264.97)
October 2009 Ending Balance	(28,565,878.10)	(12,567,067.46) OK	(15,333,551.43) OK	(665,259.21) OK
November 2009				
PGA Transfer		12,567,067.46	15,333,551.42	(27,900,618.88)
Current Months Deferrals	131,154.96	131,154.96		
Amortization	2,806,037.81			2,806,037.81
Interest	(73,388.47)	177.61		(73,566.08)
November 2009 Ending Balance	(25,702,073.80)	131,332.57 OK	(0.01) OK	(25,833,406.36) OK
December 2009				
Current Months Deferrals	(1,628,037.95)	(1,628,037.95)		
Amortization	4,363,185.88			4,363,185.88
Interest	(65,905.93)	(1,848.94)		(64,056.99)
December 2009 Ending Balance	(23,032,831.80)	(1,498,554.32) OK	(0.01) OK	(21,534,277.47) OK
January 2010				
Current Months Deferrals	(704,418.70)	(704,418.70)		
Amortization	3,255,800.81			3,255,800.81
Interest	(58,925.58)	(5,012.48)	0.01	(53,913.11)
January 2010 Ending Balance	(20,540,375.27)	(2,207,985.50) OK	0.00 OK	(18,332,389.77) OK

### Avista Corporation Journal Entry

Effective Date: 201001

Journal: 431-D&A WA/ID

Team: Resource Accounting

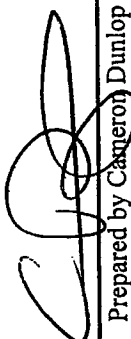

Type: C

Category: DJ

Last Saved by: Cameron Dunlop Last Saved: 02/05/2010 2:28 PM

Submitted by: Cameron Dunlop

Seq.	Co.#	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
11	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		709,431.18	WA DEFERRAL
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	WA	DL	704,418.70		WA DEFERRAL
45	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	5,012.48		WA DEFERRAL
50	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		279,449.54	ID DEFERRAL
55	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	ID	DL	278,904.12		ID DEFERRAL
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	545.42		ID DEFERRAL
80	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	3,201,887.71		WA AMORT
90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		3,255,800.81	WA AMORT
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	53,913.10		WA AMORT
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	1,361,906.63		ID AMORT
170	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		1,369,130.95	ID AMORT
180	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	7,224.32		ID AMORT
<b>TOTALS:</b>						<b>5,613,812.48</b>	<b>5,613,812.48</b>	

  
 Prepared by Cameron Dunlop  
  
 Reviewed by  
 Date: 2/5/10  
 Date: 2/8/10

**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  
 Date

Jan-10	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
	68.95%	30.05%	70.72%	28.28%	

Expense Calculation

Total Current Demand Costs (excluding return) \$ 2,273,265.32 \$ 1,594,359.04 \$ 684,925.18

Total Commodity Costs to be Allocated \$ 15,093,145.87 \$ 11,310,781.02 \$ 4,882,363.95

Imbalance Cost Washington \$ 392,715.80 \$ 392,715.80 \$ -

Imbalance Cost Idaho \$ 171,282.84 \$ - \$ 171,282.84

Total Commodity Costs before refund \$ 16,557,144.31 \$ 11,703,497.52 \$ 4,853,646.79

Total check \$ 1,684,359.94 \$ 684,925.18 \$ 11,703,497.52 \$ 4,853,646.79

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue
<b>DEMAND</b>						
Schedule 101	17,442,029	0.09399	\$ 1,694,199.91	7,785,132	0.09339	\$ 726,819.92
Schedule 111	5,995,819	0.09098	\$ 545,391.50	2,138,284	0.09339	\$ 199,028.33
Schedule 112	140,841	0.09098	\$ 12,810.00	2,988	0.09339	\$ 277.09
Schedule 121	168,746	0.07590	\$ 12,832.72	0	0.09339	\$ -
Schedule 122	244,898	0.07590	\$ 18,514.29	0	0.09339	\$ -
Schedule 131	0	0.05759	\$ -	9,928,384		\$ 928,725.34
Schedule 132	91,247	0.05759	\$ 5,254.91			
Schedule 140	2,382,838	0.00054	\$ 1,280.73			
<b>Total Demand</b>	<b>29,487,915</b>		<b>\$ 2,230,269.97</b>			
			\$ 0.08428			
<b>COMMODITY</b>						
Schedule 101	17,442,029	0.48877	\$ 8,525,433.78	7,785,132	0.49052	\$ 3,818,762.85
Schedule 111	5,995,819	0.48877	\$ 2,930,478.70	2,138,284	0.49052	\$ 1,049,861.26
Schedule 112	140,841	0.48877	\$ 68,938.80	2,988	0.49052	\$ 1,455.80
Schedule 121	169,745	0.48877	\$ 82,905.26	0	0.49052	\$ -
Schedule 122	244,898	0.48877	\$ 119,099.80	0	0.49052	\$ -
Schedule 131	0	0.48877	\$ -	44,179	0.49052	\$ 21,870.88
Schedule 132	91,247	0.48877	\$ 44,598.80			
<b>Total Commodity</b>	<b>24,094,979</b>		<b>\$ 11,772,015.18</b>	<b>9,970,543</b>		<b>\$ 4,890,760.75</b>
			\$ 24,084,979 check			\$ 9,970,643 check

Deferral Calculation

Total Deferral Expenses from above \$ 11,703,497.52 \$ 1,684,359.94 \$ 4,853,646.79 \$ 684,925.18

PGA Deferral Revenue from above \$ (11,772,015.18) \$ (2,230,269.97) \$ (4,890,760.75) \$ (928,725.34)

Adjustments \$ - \$ - \$ - \$ -

Amount to be Deferred \$ (668,517.66) \$ (545,910.03) \$ (437,113.96) \$ (163,322.82)

Wa Total (704,418.70)

Jan-10

Washington/Idaho Gas Costs

Demand (Transportation) Costs

NWP Fixed \$ 1,902,076.00

NWP Variable \$ 104,968.28

NWP Capacity Release \$ (831,124.00)

NWP Total (excluding Refund) \$ 1,175,910.28

GTN Fixed \$ 289,432.26

GTN Variable \$ 8,684.61

GTN Capacity Release \$ (5,040.68)

Current Month Estimate \$ 275,086.29

Transcanada Foothills (BC System) Fixed \$ 232,701.48

Transcanada Foothills (BC System) Variable \$ -

ANG Total \$ 232,701.48

NOVA (AB System) Fixed \$ 610,234.32

NOVA (AB System) Variable \$ -

Spectra Westcoast Fixed \$ 107,420.81

Spectra Westcoast Variable \$ -

WEI (Duke) Total \$ 368.72

Quasar \$ 368.72

NOVA Fixed charges \$ -

Third party capacity release credit \$ -

ANG Fixed charges \$ -

ANG capacity release credit \$ -

Counterparty Invoice Total \$ -

Thermal Transport \$ -

Intracompany Transportation Optimization \$ -

Total Demand Costs from Purchase Journals \$ (8,781.70)

WA/ID Buy/Sel Transportation Recovery \$ 2,392,698.02

Total Demand Costs \$ (113,662.80)

less variable costs charged to Commodity \$ 2,273,265.32

Total Demand Costs to be Allocated \$ 24,084,979

804001 GD AN \$ 24,084,979

804000 GD AN \$ 24,084,979

804000 GD AN \$ (487.69)

811000 GD AN \$ (80,970.00)

804017 GD AN \$ 787.06

804600 GD AN \$ 394,610.67

804010 GD AN \$ 162,874.16

804700 GD AN \$ 2,131,027.46

804000 GD AN \$ -

Total Commodity Costs from Purchase Journals \$ 2,379,438.25

Storage Injections/Withdrawals \$ 21,731.27

FAFB Commodity for Anderson Elementary \$ -

WA/ID Gas Purchased from Interstate Asph \$ 6,491.82

GST \$ 113,652.90

Broker Fees \$ (13,185,405.73)

plus variable costs from Demand \$ 15,993,145.87

WA/ID Crf System Revenue \$ 392,715.80

Total Commodity Costs to be Allocated \$ 171,282.84

WA Imbalance \$ -

ID Imbalance \$ 16,557,144.31

Total Deferred Commodity Costs: \$ 18,830,429.43

Total Net Gas Costs \$ 18,830,429.43

From DJ 430 \$ -

Check \$ -

Deferral Calculation

Total Deferral Expenses from above \$ 11,703,497.52 \$ 1,684,359.94 \$ 4,853,646.79 \$ 684,925.18

PGA Deferral Revenue from above \$ (11,772,015.18) \$ (2,230,269.97) \$ (4,890,760.75) \$ (928,725.34)

Adjustments \$ - \$ - \$ - \$ -

Amount to be Deferred \$ (668,517.66) \$ (545,910.03) \$ (437,113.96) \$ (163,322.82)

Wa Total (704,418.70)

Washington/Kidaho Gas Costs	GL Account	Costs	True-Up	Entry	Source & Destination
Transportation Costs					
NWP Fixed		\$ 1,902,076.00		\$ 1,902,076.00	
NWP Variable		\$ 56,887.00	\$ 48,071.28	\$ 104,958.28	
NWP Capacity Release		\$ (831,124.00)		\$ (831,124.00)	
		\$ 1,127,839.00	\$ 48,071.28	\$ 1,175,910.28	Invoice
GTN Fixed		\$ 289,432.28		\$ 289,432.28	
GTN Variable		\$ 8,684.61		\$ 8,684.61	
GTN Capacity Release		\$ (3,040.59)		\$ (3,040.59)	
		\$ 275,066.28		\$ 275,066.28	Invoice
Transcarada Foothills (BC System) Fixed		\$ 231,847.00	\$ 854.48	\$ 232,701.48	Invoice
Transcarada Foothills (BC System) Variable		\$ 231,847.00	\$ 854.48	\$ 232,701.48	Invoice
NOVA (AB System) Fixed		\$ 607,348.00	\$ 2,886.32	\$ 610,234.32	Invoice
NOVA (AB System) Variable		\$ 109,423.00	\$ 6,997.61	\$ 116,420.61	Invoice
Spectra Westcoast Fixed		\$ 109,423.00	\$ 6,997.61	\$ 116,420.61	Invoice
Spectra Westcoast Variable		\$ 131.32	\$ 235.40	\$ 366.72	CR estimate sheet
Questar		\$ 131.32	\$ 235.40	\$ 366.72	CR estimate sheet
NOVA Fixed charges					
Third party capacity release credit					
ANG Fixed charges					
ANG capacity release credit					
Thermal Transport					
Intra-company Transportation Optimization					
Counterparty Invoice Total					
804001 GD AN		\$ 59,045.11	\$ 59,045.11	\$ 118,090.22	Liab
804001 GD AN					
804001 GD AN					
Total Demand Costs		\$ 2,302,674.61	\$ 59,045.11	\$ 2,361,719.72	
Commodity Purchases (Natural Gas)					
NGX Broker Fees		\$ -	\$ -	\$ -	
Misc		\$ -	\$ (487.59)	\$ (487.59)	
Broker Fees		\$ -	\$ 787.06	\$ 787.06	
Cochrane Credit Sept (Cash Rec'd)		\$ (90,970.00)		\$ (90,970.00)	Actual Cash Rec'd
FX Hedge (Gain/Loss)		\$ 162,874.15		\$ 162,874.15	Nucleus Database
System Gas purchases		\$ 24,054,739.55	\$ 4,735.37	\$ 24,059,474.92	Nucleus Database
Gas Costs Commodity		\$ 24,054,739.55	\$ 4,735.37	\$ 24,059,474.92	Nucleus Database
Financial Commodity Cost(Benefit)		\$ 394,510.57		\$ 394,510.57	Nucleus Database
Off System Cost Bookout		\$ 2,131,027.45		\$ 2,131,027.45	Nucleus Database
Misc Adjustment		\$ -		\$ -	
Total Commodity Costs		\$ 26,745,151.72	\$ 5,054.84	\$ 26,750,206.56	
232130 Prior Period Adjustments		\$ (26,870.05)		\$ (26,870.05)	
Nucleus Storage sect. - JPPRAIRIEAN -100408					
JP Injections		\$ 2,378,952.77		\$ 2,378,952.77	
JP Withdrawals		\$ 2,378,952.77		\$ 2,378,952.77	
Total JP		\$ -		\$ -	
Clay Basin (QUESTAA) Injections		\$ 620.64		\$ 620.64	
Clay Basin (QUESTAA) Withdrawals		\$ 465.84		\$ 465.84	
Total Clay Basin		\$ 1,086.48		\$ 1,086.48	
Total Storage Injections/Withdrawals		\$ 2,379,439.25		\$ 2,379,439.25	
Net Gas Costs after Injections/Withdrawals		\$ 31,465,268.38	\$ 64,099.95	\$ 31,439,398.53	
Information from other Journals - Deferred Costs:					
WA Imbalance from DJ 436		\$ 382,715.60		\$ 382,715.60	DJ436 & DJ431
ID Imbalance from DJ 436		\$ 171,282.84		\$ 171,282.84	DJ436 & DJ431
Broker Fees		\$ 6,481.62		\$ 6,481.62	Broker Fees Journal
WAID Sales for Resale Physical and Bookout -From GSALES		\$ (13,185,405.73)		\$ (13,185,405.73)	REVGSALLES & DJ431
WAID Buy/Sell Transportation Recovery: pass through DJ 451		\$ (8,781.70)		\$ (8,781.70)	Full credit from GL (DJ 461)
GST Fison (Quarterly)		\$ -		\$ -	
PAB Commodity (or Johnson Elementary/Liprelica) (semi-annual)		\$ 21,731.27		\$ 21,731.27	Full debit from 804000
WAID Gas Purchased from Interstate Asphalt (Annual)		\$ -		\$ -	
Total Costs for Deferral including net gas costs		\$ 33,319,232.83		\$ 33,319,232.83	

Journal # 430 Entry	Dr.	Cr.	
804001 GD AN	\$ 2,401,719.72		Transportation/Demand Costs
804000 GD AN	\$ 24,059,007.53		Commodity Physical
804010 GD AN	\$ 162,874.15		Foreign Exchange Hedge Effect
804017 GD AN	\$ 87,006		Broker Fees ICE, Amerec & NGX
804600 GD AN	\$ 394,510.57		Financial Settlements
232620 ZZ ZZ	\$ -	\$ -	Turbine Payable
804700 GD AN	\$ 2,131,027.45		Off System Bookout
184055 ZZ ZZ	\$ (26,896,062.13)		JP Gas Supply - Transactions
811000 GD AN	\$ (90,970.00)		AP - Clearing
808200 GD AN	\$ 670.64		Storage Injections
808100 GD AN	\$ 2,378,918.61		Storage Withdrawals
176745 ZZ ZZ	\$ -	\$ (182,874.15)	Foreign Exchange Asset W/AID
245745 ZZ ZZ	\$ -	\$ (1,086.48)	Foreign Exchange Liability W/AID
164100 GD AN	\$ -	\$ (2,378,952.77)	Inventory - Clay Basin
Total Gas Costs	\$ 31,429,398.53	\$ (31,429,398.53)	
Misc. DJ 430 Entry:			
804700 GD AN	\$ -	\$ -	Thermal Transport
804001 GD AN	\$ -	\$ -	JP Injections
232130 ZZ ZZ	\$ 5,354,976.07		JP Withdrawals
142150 ZZ ZZ	\$ (6,354,676.07)		Intra-Co Transfer Thermal
232620 ZZ ZZ	\$ (5,471,787.48)		Intra-Co Transfer Thermal
232620 ZZ ZZ	\$ 5,471,787.48		Intra-Co Transfer Thermal
184055 ZZ ZZ	\$ -	\$ -	Clear Broker Fee from Clearing Acct
804017 GD AN	\$ -	\$ -	Clear Broker Fee from Clearing Acct
232620 ZZ ZZ	\$ 1,095.08		FX Hedge Thermal Portion
176745 ZZ ZZ	\$ -	\$ -	FX Thermal Portion - Asset
245745 ZZ ZZ	\$ -	\$ (1,095.08)	FX Thermal Portion - Liability
232130 ZZ ZZ	\$ -	\$ (39,814.28)	Clear Prior Month FX Hedge AN
176745 ZZ ZZ	\$ -	\$ (39,814.28)	Clear Prior Month FX Hedge - Asset
245745 ZZ ZZ	\$ 39,814.28		Clear Prior Month FX Hedge - Liability
184055 ZZ ZZ	\$ 2,300.00		Clear MTN on FX for 2 months out
184055 ZZ ZZ	\$ -	\$ (2,300.00)	Clear MTN on FX for 2 months out
184055 ZZ ZZ	\$ -	\$ -	Reclass Terasetn to Def Rev
142600 ZZ ZZ	\$ -	\$ -	Reclass Terasetn to Def Rev
232620 GD AN	\$ -	\$ -	
Total Other Adj	\$ 10,653,272.88	\$ (10,653,272.88)	
Total DJ 430	\$ 42,392,638.41	\$ (42,392,638.41)	

GL Account	Costs	True-Up	Entry	Source & Destination
804000 GD AN			\$ 382,715.60	DJ436 & DJ431
804000 GD AN			\$ 171,282.84	DJ436 & DJ431
804017 GD AN			\$ 6,481.62	Broker Fees Journal
483000&483700 GD AN			\$ (13,185,405.73)	REVGSALLES & DJ431
804001 GD AN			\$ (8,781.70)	Full credit from GL (DJ 461)
804000 GD AN			\$ 21,731.27	Full debit from 804000
804000 GD AN			\$ -	
804000 GD AN			\$ 33,319,232.83	

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

	Total	Commodity	Demand	
10/09 Ending Balance	(12,567,067.36)	(17,132,924.39)	4,294,732.62	(138,913.63)
				419,938.02

0.00

Transfer to: 191000	12,567,067.46	17,132,924.37	(4,294,732.62)	(138,913.63)	(419,938.02)
	0.00	0.00	0.00	0.00	0.00

Nov-09

JOURNAL ENTRY		dr	cr
Transfer Balance	191010 GD WA	12,567,067.46	
	191000 GD WA		(12,567,067.46)

\$0.00

11/09 Current Mo Deferrals	131,154.96	438,140.72	(306,985.76)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				
Terasen	0.00				
Interest	177.61			177.61	
11/09 Ending Balance	131,332.65	438,140.80	(306,985.76)	177.61	0.00

3.25%

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	131,332.65	
Deferral exp	805120 GD WA		(131,332.65)
Interest Income	419600 GD WA		(177.61)
Interest Expense	431600 GD WA	0.00	

(0.00)

12/09 Current Mo Deferrals	(1,828,037.95)	(121,131.08)	(1,506,906.87)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				
Terasen	0.00				
Interest	(1,848.94)			(1,848.94)	
12/09 Ending Balance	(1,498,554.24)	317,008.72	(1,813,892.63)	(1,671.33)	0.00

3.25%

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	(1,828,037.95)	
Deferral exp	805120 GD WA		(1,828,037.95)
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	1,848.94	

(0.00)

1/10 Current Mo Deferrals	(704,418.70)	(68,517.87)	(635,901.03)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				
Terasen	0.00				
Interest	(5,012.48)			(5,012.48)	
1/10 Ending Balance	(2,207,985.42)	248,492.05	(2,448,793.66)	(6,983.81)	0.00

3.25%

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	(704,418.70)	
Deferral exp	805120 GD WA		(704,418.70)
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	5,012.48	

0.00

Balance 10/15/2009 (665,259.29)

11/01/09: PGA Transfers In	
From 191010	(12,567,067.46)
From 191001	(15,333,551.42)
Balance	(28,565,878.17)

WA 191000 Recoverable Gas Costs Amortized			
Nov-09			
	Total	Rates	Amortization
Schedule 101	17,442,629	See Attached	\$1,887,057.94
Schedule 111	5,995,619	See Attached	\$645,467.14
Schedule 121	169,745	See Attached	\$17,060.35
Schedule 122G	0		\$0.00
Schedule 122L	0		\$0.00
Schedule 122W	0		\$0.00
Schedule 131	0	See Attached	\$0.00
Schedule 132W	0		\$0.00
Schedule 146	2,382,836	See Attached	\$44.01
Spokane Rock Products			\$0.00
Valley Hosj 146			\$0.00
Large Customer			\$256,408.38
	<u>25,990,829</u>		<u>\$2,806,037.81</u>
	15,330,194	Adj	-
			<u>\$2,806,037.81</u>
		Subtotal	(25,759,840.36)
Interest		3.25%	(\$73,566.08)
Balance		11/15/2009	<u>(25,833,406.44)</u>

Nov-09		
JOURNAL ENTRY	dr	cr
Total Interest Income 419600 GD WA		
Total Interest Expense 431600 GD WA	73,566.08	
Total WA Amortization Expense 805110 GD WA		(2,806,037.81)
Tracker transfer 191010 GD WA		
WA Recoverable Gas Costs 191000 GD WA	2,732,471.73	
		\$0.00

interest check  
(\$73,566.08)

WA 191000 Recoverable Gas Costs Amortized			
Dec-09			
	Total	Rates	Amortization
Schedule 101	17,442,629	See Attached	\$ 3,200,992.97
Schedule 111	5,995,619	See Attached	\$ 1,102,813.34
Schedule 121	169,745	See Attached	\$ 59,379.58
Schedule 122G			\$0.00
Schedule 122L			\$0.00
Schedule 122W			\$0.00
Schedule 131	0	See Attached	\$0.00
Schedule 132W			\$0.00
Schedule 146	2,382,836	See Attached	\$0.00
Spokane Rock Products			\$0.00
Valley Hosj 146			\$0.00
Large Customer			\$0.00
	<u>25,990,829</u>		<u>\$ 4,363,185.88</u>
	0	Adj	-
			<u>\$4,363,185.88</u>
		Subtotal	(21,470,220.55)
Interest		3.25%	(\$64,056.99)
Balance		12/15/2009	<u>(21,534,277.54)</u>

Dec-09		
JOURNAL ENTRY	dr	cr
Total Interest Income 419600 GD WA		
Total Interest Expense 431600 GD WA	64,056.99	
Total WA Amortization Expense 805110 GD WA		(4,363,185.88)
Tracker transfer 191010 GD WA		
WA Recoverable Gas Costs 191000 GD WA	4,299,128.89	
		\$0.00

interest check  
(\$64,056.99)

WA 191000 Recoverable Gas Costs Amortized			
Jan-10			
	Total	Rates	Amortization
Schedule 101	17,442,629	0.13849	\$ 2,415,629.69
Schedule 111	5,995,619	0.13655	\$ 818,701.77
Schedule 121	169,745	0.12648	\$ 21,469.35
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.12687	\$ -
Schedule 132W			\$ -
Schedule 146			\$ -
Spokane Rock Products			\$ -
Valley Hosj 146			\$ -
Large Customer			\$0.00
	<u>23,607,993</u>		<u>\$ 3,255,800.81</u>
		Adj	-
			<u>\$ 3,255,800.81</u>
		Subtotal	(18,278,476.73)
Interest		3.25%	(\$53,913.10)
Balance		1/15/2010	<u>(18,332,389.83)</u>

Jan-10		
JOURNAL ENTRY	dr	cr
Total Interest Income 419600 GD WA		
Total Interest Expense 431600 GD WA	53,913.10	
Total WA Amortization Expense 805110 GD WA		(3,255,800.81)
Tracker transfer 191010 GD WA		
WA Recoverable Gas Costs 191000 GD WA	3,201,887.71	
		\$0.00

interest check  
(\$53,913.10)

Washington Sales Volumes		January/10 Billed	December/09 Unbilled	January/10 Unbilled	January/10 Net Unbilled	Total	Notes
January/10 Description	Schedule	January/10 Billed	December/09 Unbilled	January/10 Unbilled	January/10 Net Unbilled	Total	Notes
<b>Schedule Summary for Commodity Deferral:</b>							
Firm	101	20,975,430	17,350,672	13,817,871	(3,532,801)	17,442,629	
Firm	111	7,502,792	6,336,663	4,829,510	(1,507,173)	5,995,619	
Firm	112	140,841	0	0	0	140,841	
Firm	121	390,799	572,533	351,479	(221,054)	169,745	
Firm	122	244,898	0	0	0	244,898	
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	91,247	0	0	0	91,247	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		29,346,007	24,259,888	18,998,860	(5,261,028)	24,084,979	Total retail sales for PGA commodity deferral. Includes interruptible rate schedules
<b>Total 146 Transportation Sales</b>							
Firm	146	2,895,764	2,820,813	2,307,885	(512,928)	2,382,836	
Firm	147	406,018	0	0	0	406,018	
Firm	148	4,530,892	4,602,324	3,950,962	(651,362)	3,879,530	
<b>Total 147 &amp; 148 Transportation Sales</b>		4,936,910	4,602,324	3,950,962	(651,362)	4,285,548	
<b>Total sales</b>							
<b>Total 146 Transportation Sales</b>		2,895,764	2,820,813	2,307,885	(512,928)	2,382,836	
<b>Total 147 &amp; 148 Transportation Sales</b>		4,936,910	4,602,324	3,950,962	(651,362)	4,285,548	
<b>Total retail sales</b>		29,346,007	24,259,888	18,998,860	(5,261,028)	24,084,979	Total retail sales for PGA commodity deferral. Includes interruptible rate schedules
<b>Schedule Summary for Demand Deferral:</b>							
Firm	101	20,975,430	17,350,672	13,817,871	(3,532,801)	17,442,629	
Firm	111	7,502,792	6,336,663	4,829,510	(1,507,173)	5,995,619	
Firm	112	140,841	0	0	0	140,841	
Firm	121	390,799	572,533	351,479	(221,054)	169,745	
Firm	122	244,898	0	0	0	244,898	
Firm	131	0	0	0	0	0	
Firm	132	91,247	0	0	0	91,247	
Interruptible	146	2,895,764	2,820,813	2,307,885	(512,928)	2,382,836	
Transportation	146	32,241,771	27,080,701	21,306,745	(5,773,956)	26,467,815	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
<b>Total sales</b>							
<b>Total 146 Transportation Sales</b>		2,895,764	2,820,813	2,307,885	(512,928)	2,382,836	
<b>Total 147 &amp; 148 Transportation Sales</b>		4,936,910	4,602,324	3,950,962	(651,362)	4,285,548	
<b>Total retail sales</b>		29,346,007	24,259,888	18,998,860	(5,261,028)	24,084,979	Total retail sales for PGA commodity deferral. Includes interruptible rate schedules
<b>Schedule Summary for Commodity and Demand Amortization:</b>							
Firm	101	20,975,430	17,350,672	13,817,871	(3,532,801)	17,442,629	Sales for Decoupling amortization
Firm	111	7,502,792	6,336,663	4,829,510	(1,507,173)	5,995,619	
Firm	112	140,841	0	0	0	140,841	
Firm	121	390,799	572,533	351,479	(221,054)	169,745	
Firm	122	244,898	0	0	0	244,898	
Firm	122L	0	0	0	0	0	Special amortization rate
Firm	122W	0	0	0	0	0	Special amortization rate
Firm	131	0	0	0	0	0	Special amortization rate
Interruptible	132	91,247	0	0	0	91,247	Special amortization rate
Transportation	146	2,895,764	2,820,813	2,307,885	(512,928)	2,382,836	Special amortization rate
Transportation	146	31,764,785	27,080,701	21,306,745	(5,773,956)	25,990,829	Special amortization rate
<b>Total Firm Sales</b>		29,254,760	24,259,888	18,998,860	(5,261,028)	23,993,732	Special amortization rate
<b>Total Interruptible Sales</b>		91,247	0	0	0	91,247	Special amortization rate
<b>Total Transportation Sales (Schedule 146)</b>		2,895,764	2,820,813	2,307,885	(512,928)	2,382,836	Special amortization rate
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		4,936,910	4,602,324	3,950,962	(651,362)	4,285,548	Special amortization rate
<b>Check total sales</b>		37,178,681	31,683,025	25,257,707	(6,425,318)	30,753,363	Special amortization rate



Quarter		(Annual % / 365dx # days in month) <sup>1</sup>	(Annual Rate / 12 Months)
First Quarter 2010	/	3.25%	Mar .0028 .0027
			Feb .0025
			Jan .0028
Fourth Quarter 2009		3.25%	Dec .0028 .0027
			Nov .0027
			Oct .0028
Third Quarter 2009		3.25%	Sep .0027 .0027
			Aug .0028
			Jul .0028
Second Quarter 2009		3.37%	Jun .0028 .0028
			May .0029
			Apr .0028
First Quarter 2009		4.52%	Mar .0038 .0038
			Feb .0034
			Jan .0038
Fourth Quarter 2008		5.00%	Oct .0042 .0042
			Nov .0041
			Dec .0042
Third Quarter 2008		5.30%	Jul .0045 .0044
			Aug .0045

Avista Utilities  
State of Washington  
Recap of 191 Deferral Accounts

	Total	Account 191010 (New Deferrals)	Accounts 191001 (4/09 Deferrals)	Accounts 191000 (Old Deferrals)
August 2009 Ending Balance	(25,394,248.28)	(6,362,034.58) OK	(16,953,879.26) OK	(2,078,334.44) OK
September 2009				
Current Months Deferrals	(1,972,545.64)	(1,972,545.64)		
Amortization	736,832.28		402,381.62	334,450.66
Interest	(70,449.45)	(19,901.67)	(45,371.86)	(5,175.92)
September 2009 Ending Balance	(26,700,411.09)	(8,354,481.89) OK	(16,596,869.50) OK	(1,749,059.70) OK
October 2009				
Current Months Deferrals	(4,184,292.62)	(4,184,292.62)		
Amortization	2,393,564.17		1,306,498.71	1,087,065.46
Interest	(74,738.56)	(28,292.95)	(43,180.64)	(3,264.97)
October 2009 Ending Balance	(28,565,878.10)	(12,567,067.46) OK	(15,333,551.43) OK	(665,259.21) OK
November 2009				
PGA Transfer		12,567,067.46	15,333,551.42	(27,900,618.88)
Current Months Deferrals	131,154.96	131,154.96		
Amortization	2,806,037.81			2,806,037.81
Interest	(73,388.47)	177.61		(73,566.08)
November 2009 Ending Balance	(25,702,073.80)	131,332.57 OK	(0.01) OK	(25,833,406.36) OK
December 2009				
Current Months Deferrals	(1,628,037.95)	(1,628,037.95)		
Amortization	4,363,185.88			4,363,185.88
Interest	(65,905.93)	(1,848.94)		(64,056.99)
December 2009 Ending Balance	(23,032,831.80)	(1,498,554.32) OK	(0.01) OK	(21,534,277.47) OK
January 2010				
Current Months Deferrals	(704,418.70)	(704,418.70)		
Amortization	3,255,800.81			3,255,800.81
Interest	(58,925.58)	(5,012.48)	0.01	(53,913.11)
January 2010 Ending Balance	(20,540,375.27)	(2,207,985.50) OK	0.00 OK	(18,332,389.77) OK

**Avista Corporation Journal Entry**

Effective Date: 201001

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ



Last Saved by: Cameron Dunlop Last Saved: 02/05/2010 2:28 PM

Submitted by: Cameron Dunlop

<u>Seq.</u>	<u>Co.#</u>	<u>FERC</u>	<u>Set.</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		709,431.18	WA DEFERRAL
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	WA	DL	704,418.70		WA DEFERRAL
45	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	5,012.48		WA DEFERRAL
50	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		279,449.54	ID DEFERRAL
55	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	ID	DL	278,904.12		ID DEFERRAL
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	545.42		ID DEFERRAL
80	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	3,201,887.71		WA AMORT
90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		3,255,800.81	WA AMORT
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	53,913.10		WA AMORT
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	1,361,906.63		ID AMORT
170	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		1,369,130.95	ID AMORT
180	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	7,224.32		ID AMORT
<b>TOTALS:</b>						<b>5,613,812.48</b>	<b>5,613,812.48</b>	

**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 Cameron Dunlop  
  
 Reviewed by  
 Date: 2/5/10  
 Date: 2/8/10

Approved for Entry  
 Corporate Accounting use Only  
 Date

Jan-10

Washington/Idaho Gas Costs

WashingtorIdaho Gas Costs	
Demand (Transportation) Costs	
NWP Fixed	\$ 1,902,076.00
NWP Variable	\$ 104,956.29
NWP Capacity Release	\$ (831,124.00)
NWP Total (excluding Refund)	\$ 1,175,910.29
GTN Fixed	\$ 269,432.29
GTN Variable	\$ 6,994.61
GTN Capacity Release	\$ (3,940.68)
Current Month Estimate	\$ 275,086.29
Transcanada Foothills (BC System) Fixed	\$ 292,701.49
Transcanada Foothills (BC System) Variable	\$ -
ANG Total	\$ 292,701.49
NOVA (AB System) Fixed	\$ 610,234.32
NOVA (AB System) Variable	\$ 107,420.61
Spectra Westcoast Fixed	\$ -
Spectra Westcoast Variable	\$ 107,420.61
WEI (Duke) Total	\$ 366.72
Quarter	\$ 366.72
NOVA Fixed charges	\$ -
Third party capacity release credit	\$ -
ANG Fixed charges	\$ -
ANG capacity release credit	\$ -
Counterparty Invoice Total	\$ -
Thermal Transport	\$ -
Intracompny Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,392,938.02
WAI/D Buy/Sell Transportation Recovery	\$ (113,652.90)
Total Demand Costs	\$ 2,279,285.12
less variable costs charged to Commodity	\$ -
Total Demand Costs to be Allocated	\$ 2,279,285.12
Commodity Purchases (Natural Gas)	\$ 24,069,494.92
Commodity Physical	\$ (487.69)
Misc	\$ (80,970.00)
Cochrane Credit	\$ 787.06
Broker Fees	\$ 394,610.67
Financial Settlements	\$ 162,674.15
Foreign Exchange Hedging Activity	\$ 2,131,027.46
Off system/boottout	\$ -
Misc Adjustment	\$ -
Total Commodity Costs from Purchase Journals	\$ 23,797,459.25
Storage Injections/Withdrawals	\$ 21,731.27
804000 GD AN	\$ -
804000 GD AN	\$ -
804000 GD AN	\$ 6,491.62
804017 GD AN	\$ 113,652.90
804017 GD AN	\$ (13,196,406.73)
804000 GD AN	\$ 15,993,145.87
804000 GD AN	\$ 392,716.60
804000 GD AN	\$ 171,292.84
804000 GD AN	\$ 16,557,144.31
Total Net Gas Costs	\$ 18,936,429.43
From DJ 490	\$ -
Check	\$ -

Jan-10

Expense Calculation

Total Current Demand Costs (excluding refund)	\$ 2,279,285.12	\$ 684,925.18	\$ 1,594,359.94
Total Commodity Costs to be Allocated	\$ 15,993,145.87	\$ 11,310,781.92	\$ 4,682,363.95
Imbalance Cost Washington	\$ 392,716.60	\$ 392,716.60	\$ 171,292.84
Imbalance Cost Idaho	\$ 171,292.84	\$ 11,703,497.52	\$ 4,853,046.79
Total Commodity Costs before refund	\$ 16,557,144.31	\$ 11,703,497.52	\$ 4,853,046.79
Total	\$ 18,836,429.43	\$ 11,703,497.52	\$ 4,853,046.79

check \$ /

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue
<b>DEMAND</b>						
Schedule 101	17,442,629	0.06369	\$ 1,034,199.91	7,785,132	0.09036	\$ 726,619.92
Schedule 111	5,995,619	0.09036	\$ 545,361.50	2,138,284	0.09036	\$ 190,028.33
Schedule 112	140,841	0.09098	\$ 12,810.90	2,968	0.09036	\$ 277.09
Schedule 121	169,746	0.07590	\$ 12,832.72	0	0.09036	\$ -
Schedule 122	244,998	0.07590	\$ 18,514.29	0	0.09036	\$ -
Schedule 131	0	0.05759	\$ -	0	0.09036	\$ -
Schedule 132	91,247	0.05759	\$ 5,254.91	0	0.09036	\$ -
Schedule 146	2,392,839	0.00054	\$ 1,280.73	9,928,384	0.49052	\$ 3,818,762.05
<b>Total Demand</b>	<b>26,467,915</b>		<b>\$ 2,230,260.97</b>	<b>9,928,384</b>		<b>\$ 4,860,760.76</b>
	26,467,915 check		\$ 0.06420			
<b>COMMODITY</b>						
Schedule 101	17,442,629	0.48877	\$ 8,525,433.78	7,785,132	0.49052	\$ 3,818,762.05
Schedule 111	5,995,619	0.48877	\$ 2,930,478.70	2,138,284	0.49052	\$ 1,046,861.20
Schedule 112	140,841	0.48877	\$ 68,698.86	2,968	0.49052	\$ 1,453.80
Schedule 121	169,746	0.48877	\$ 82,096.28	0	0.49052	\$ -
Schedule 122	244,998	0.48877	\$ 119,098.80	0	0.49052	\$ -
Schedule 131	0	0.48877	\$ -	0	0.49052	\$ -
Schedule 132	91,247	0.48877	\$ 44,599.80	44,179	0.49052	\$ 21,870.68
<b>Total Commodity</b>	<b>24,084,979</b>		<b>\$ 11,772,015.19</b>	<b>9,970,543</b>		<b>\$ 4,860,760.76</b>
	24,084,979 check		\$ 0.48877			

Deferral Calculation

Total Deferral Expenses from above	\$ 11,703,497.52	\$ 1,694,369.94	\$ 4,863,648.79	\$ 694,925.18	\$ 18,636,429.43
FGA Deferral Revenue from above	\$ (11,772,015.19)	\$ (2,230,260.97)	\$ (4,890,760.97)	\$ (928,726.34)	\$ (19,819,762.25)
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (668,517.67)	\$ (535,891.03)	\$ (32,112.18)	\$ (64,801.16)	\$ (983,322.02)
Wa Total	(704,419.70)			(278,904.12)	





Balance 10/15/2009 (665,259.29)

<b>11/01/09: PGA Transfers In</b>	
From 191010	(12,567,067.45)
From 191001	(15,333,551.42)
<b>Balance</b>	<b>(28,565,878.17)</b>

WA 191000 Recoverable Gas Costs Amortized			
Nov-09			
	Total	Rates	Amortization
Schedule 101	17,442,629	See Attached	\$1,887,057.94
Schedule 111	5,995,619	See Attached	\$645,467.14
Schedule 121	169,745	See Attached	\$17,060.35
Schedule 122G	0		\$0.00
Schedule 122L	0		\$0.00
Schedule 122W	0		\$0.00
Schedule 131	0	See Attached	\$0.00
Schedule 132W	0		\$0.00
Schedule 146	2,382,836	See Attached	\$44.01
Spokane Rock Products			\$0.00
Valley Hosj 146			\$0.00
Large Customer			\$256,408.38
	<u>25,990,829</u>		<u>\$2,806,037.81</u>
	15,330,194	Adj	-
			<u>\$2,806,037.81</u>
		Subtotal	(25,759,840.36)
Interest		3.25%	(\$73,566.08)
Balance		11/15/2009	<u>(25,833,406.44)</u>

Nov-09		
JOURNAL ENTRY	dr	cr
Total Interest Income 419600 GD WA		
Total Interest Expense 431600 GD WA	73,566.08	
Total WA Amortization Expense 805110 GD WA		(2,806,037.81)
Tracker transfer 191010 GD WA		
WA Recoverable Gas Costs 191000 GD WA	2,732,471.73	
		\$0.00

interest check  
(\$73,566.08)

WA 191000 Recoverable Gas Costs Amortized			
Dec-09			
	Total	Rates	Amortization
Schedule 101	17,442,629	See Attached \$	3,200,992.97
Schedule 111	5,995,619	See Attached \$	1,102,813.34
Schedule 121	169,745	See Attached \$	59,379.58
Schedule 122G			\$0.00
Schedule 122L			\$0.00
Schedule 122W			\$0.00
Schedule 131	0	See Attached	\$0.00
Schedule 132W			\$0.00
Schedule 146	2,382,836	See Attached	\$0.00
Spokane Rock Products			\$0.00
Valley Hosj 146			\$0.00
Large Customer			\$0.00
	<u>25,990,829</u>		<u>\$ 4,363,185.88</u>
	0	Adj	-
			<u>\$4,363,185.88</u>
		Subtotal	(21,470,220.55)
Interest		3.25%	(\$64,056.99)
Balance		12/15/2009	<u>(21,534,277.54)</u>

Dec-09		
JOURNAL ENTRY	dr	cr
Total Interest Income 419600 GD WA		
Total Interest Expense 431600 GD WA	64,056.99	
Total WA Amortization Expense 805110 GD WA		(4,363,185.88)
Tracker transfer 191010 GD WA		
WA Recoverable Gas Costs 191000 GD WA	4,299,128.89	
		\$0.00

interest check  
(\$64,056.99)

WA 191000 Recoverable Gas Costs Amortized			
Jan-10			
	Total	Rates	Amortization
Schedule 101	/ 17,442,629	/ 0.13849	\$ 2,415,629.69
Schedule 111	/ 5,995,619	/ 0.13655	\$ 818,701.77
Schedule 121	/ 169,745	/ 0.12648	\$ 21,469.35
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	/ 0	/ 0.12687	\$ -
Schedule 132W			\$ -
Schedule 146			\$ -
Spokane Rock Products			\$ -
Valley Hosj 146			\$ -
Large Customer			\$0.00
	<u>23,607,993</u>		<u>\$ 3,255,800.81</u>
		Adj	-
			<u>\$ 3,255,800.81</u>
		Subtotal	(18,278,476.73)
Interest		/ 3.25%	/ (\$53,913.10)
Balance		1/15/2010	<u>(18,332,389.83)</u>

Jan-10		
JOURNAL ENTRY	dr	cr
Total Interest Income 419600 GD WA		
Total Interest Expense 431600 GD WA	/ 53,913.10	
Total WA Amortization Expense 805110 GD WA		/ (3,255,800.81)
Tracker transfer 191010 GD WA		
WA Recoverable Gas Costs 191000 GD WA	/ 3,201,887.71	
		\$0.00

interest check  
(\$53,913.10)

Washington Sales Volumes						
January/10 Description	Schedule	January/10 Billed	December/09 Unbilled	January/10 Unbilled	January/10 Net Unbilled	Total
<b>Schedule Summary for Commodity Deferral:</b>						
Firm	101	20,975,430	17,350,672	13,617,871	(3,532,801)	17,442,629
Firm	111	7,502,792	6,336,683	4,829,510	(1,507,173)	5,995,619
Firm	112	140,841	0	0	0	140,841
Firm	121	390,799	572,533	351,479	(221,054)	169,745
Firm	122	244,898	0	0	0	244,898
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	91,247	0	0	0	91,247
Interruptible	132W	0	0	0	0	0
<b>Total Retail Sales for GTI</b>		29,346,007	24,259,888	18,998,860	(5,261,028)	24,064,979
Total retail sales for PCA commodity deferral includes interruptible rate schedules						
<b>Total 146 Transportation Sales</b>		2,895,764	2,820,813	2,307,885	(512,928)	2,382,836
<b>Total 147 &amp; 148 Transportation Sales</b>		4,060,018	4,602,324	3,950,962	(651,362)	3,879,530
<b>Total 147 &amp; 148 Transportation Sales</b>		4,936,910	4,602,324	3,950,962	(651,362)	4,285,548
<b>Total sales</b>		37,178,681	31,683,025	25,257,707	(6,425,318)	30,753,363
<b>Schedule Summary for Demand Deferral:</b>						
Firm	101	20,975,430	17,350,672	13,817,871	(3,532,801)	17,442,629
Firm	111	7,502,792	6,336,683	4,829,510	(1,507,173)	5,995,619
Firm	112	140,841	0	0	0	140,841
Firm	121	390,799	572,533	351,479	(221,054)	169,745
Firm	122	244,898	0	0	0	244,898
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	91,247	0	0	0	91,247
Transportation	146	2,895,764	2,820,813	2,307,885	(512,928)	2,382,836
<b>Total sales</b>		32,241,771	27,080,701	21,306,745	(6,773,956)	26,467,815
Total sales for PCA demand deferral includes interruptible rate schedules & schedule 146 transportation						
<b>Schedule Summary for Commodity and Demand Amortization:</b>						
Firm	101	20,975,430	17,350,672	13,817,871	(3,532,801)	17,442,629
Firm	111	7,502,792	6,336,683	4,829,510	(1,507,173)	5,995,619
Firm	112	140,841	0	0	0	140,841
Firm	121	390,799	572,533	351,479	(221,054)	169,745
Firm	122	244,898	0	0	0	244,898
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	91,247	0	0	0	91,247
Transportation	146	2,895,764	2,820,813	2,307,885	(512,928)	2,382,836
<b>Total sales</b>		32,241,771	27,080,701	21,306,745	(6,773,956)	26,467,815
Sales for Decoupling amortization						
<b>Total Firm Sales</b>		29,254,760	24,259,888	18,998,860	(5,261,028)	23,993,732
<b>Total Interruptible Sales</b>		91,247	0	0	0	91,247
<b>Total Transportation Sales (Schedule 146)</b>		2,895,764	2,820,813	2,307,885	(512,928)	2,382,836
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		4,936,910	4,602,324	3,950,962	(651,362)	4,285,548
<b>Check total sales</b>		37,178,681	31,683,025	25,257,707	(6,425,318)	30,753,363
Volumes for PCA Commodity & Demand Amortization:						
<b>Annual lump sum amortization</b>		140,841	0	0	0	140,841
<b>Annual lump sum amortization</b>		244,898	0	0	0	244,898
<b>Annual lump sum amortization</b>		91,247	0	0	0	91,247



Quarter	(Annual % / 365dx # days in month) <sup>1</sup>	(Annual Rate / 12 Months)
First Quarter 2010	3.25%	Mar .0028 .0027
		Feb .0025
		Jan .0028
Fourth Quarter 2009	3.25%	Dec .0028 .0027
		Nov .0027
		Oct .0028
Third Quarter 2009	3.25%	Sep .0027 .0027
		Aug .0028
		Jul .0028
Second Quarter 2009	3.37%	Jun .0028 .0028
		May .0029
		Apr .0028
First Quarter 2009	4.52%	Mar .0038 .0038
		Feb .0034
		Jan .0038
Fourth Quarter 2008	5.00%	Oct .0042 .0042
		Nov .0041
		Dec .0042
Third Quarter 2008	5.30%	Jul .0045 .0044
		Aug .0045