

07-166726-51

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



April 30, 2010

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

2010 MAY -9 AM 9:36  
COMMUNICATIONS SECTION  
STATE OF WASHINGTON  
OLYMPIA, WA 98504

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

	Actual Total	Account 191010 (New Commodity Deferrals)	Account 191010 (New Demand Deferrals)	Account 191001 (4/09 Deferrals)	Account 191000 (Old Deferrals)	Est. Bal. Of Acct 191000 PGA Filing
October 2009 Ending Bal.	(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	438,140.72	(306,985.76)			
Amortization	2,806,037.81				2,806,037.81	
Interest	(73,388.47)	593.32	(415.71)		(73,566.08)	
November 2009 Ending Bal.	(25,702,073.80)	438,734.04 OK	(307,401.47) OK	(0.01) OK	(25,833,406.36) OK	(21,308,126.00)
December 2009						
Current Months Deferrals	(1,628,037.95)	(121,131.08)	(1,506,906.87)			
Amortization	4,363,185.88				4,363,185.88	
Interest	(65,905.93)	1,024.21	(2,873.15)		(64,056.99)	
December 2009 Ending Bal.	(23,032,831.80)	318,627.17 OK	(1,817,181.49) OK	(0.01) OK	(21,534,277.47) OK	(17,379,191.14)
January 2010						
Current Months Deferrals	(704,418.70)	(68,517.67)	(635,901.03)			
Amortization	3,255,800.81				3,255,800.81	
Interest	(58,925.58)	770.16	(5,782.64)	0.01	(53,913.11)	
January 2010 Ending Bal.	(20,540,375.27)	250,879.66 OK	(2,458,865.16) OK	0.00 OK	(18,332,389.77) OK	(13,230,739.00)
February 2010						
Current Months Deferrals	(1,246,689.31)	(959,528.31)	(287,161.00)			
Amortization	2,641,712.01				2,641,712.01	
Interest	(53,741.10)	(619.90)	(7,048.30)		(46,072.90)	
February 2010 Ending Bal.	(19,199,093.67)	(709,268.55) OK	(2,753,074.46) OK	0.00 OK	(15,736,750.66) OK	(9,894,396.00)
March 2010						
Current Months Deferrals	534,638.82	481,162.63	53,476.19			
Amortization	2,329,628.15				2,329,628.15	
Interest	(48,118.85)	(1,269.36)	(7,383.83)		(39,465.66)	
March 2010 Ending Bal.	(16,382,945.55)	(229,375.28) OK	(2,706,982.10) OK	0.00 OK	(13,446,588.17) OK	(7,141,543.00)

**Avista Corporation Journal Entry**

Effective Date: 201003

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Last Saved by: Cameron Dunlop

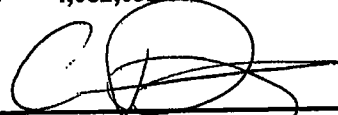
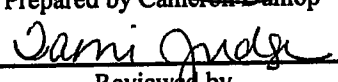
Last Saved: 04/06/2010 4:29 PM

Submitted by: Cameron Dunlop

<u>Seq.</u>	<u>Co.#</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
11	001	/ 191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	/ 525,985.63		WA DEFERRAL
30	001	/ 805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	WA	DL		/ 534,638.82	WA DEFERRAL
45	001	/ 431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	/ 8,653.19		WA DEFERRAL
50	001	/ 191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	/ 221,850.05		ID DEFERRAL
55	001	/ 805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	ID	DL		/ 222,795.00	ID DEFERRAL
70	001	/ 431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	/ 944.95		ID DEFERRAL
80	001	/ 191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	/ 2,290,162.49		WA AMORT
90	001	/ 805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		/ 2,329,628.15	WA AMORT
100	001	/ 431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	/ 39,465.66		WA AMORT
160	001	/ 191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	/ 989,597.47		ID AMORT
170	001	/ 805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		/ 994,970.38	ID AMORT
180	001	/ 431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	/ 5,372.91		ID AMORT
<b>TOTALS:</b>						<b>4,082,032.35</b>	<b>4,082,032.35</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.

 <hr/> Prepared by Cameron Dunlop	4/7/10 <hr/> Date
 <hr/> Reviewed by	4/7/10 <hr/> Date
<hr/> Approved for Entry Corporate Accounting use Only	<hr/> Date

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

	Total	Commodity	Demand		
12/09 Ending Balance	(1,498,554.24)	317,009.72	(1,813,892.83)	(1,871.33)	0.00
	(1,498,554.24)				
1/10 Current Mo Deferrals	(704,418.70)	(68,517.67)	(635,901.03)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(5,012.48)			(5,012.48)	
1/10 Ending Balance	(2,207,985.42)	248,492.05	(2,449,793.66)	(6,683.61)	0.00
	(2,207,985.42)				
2/10 Current Mo Deferrals	(1,246,689.32)	(959,528.31)	(287,161.00)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(7,688.19)			(7,688.19)	
2/10 Ending Balance	(3,462,342.93)	(711,036.26)	(2,736,954.66)	(14,352.00)	0.00
	(3,462,342.93)				
3/10 Current Mo Deferrals	534,638.82	481,162.63	53,476.19	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(8,653.19)			(8,653.19)	
3/10 Ending Balance	(2,936,357.30)	(229,873.64)	(2,683,476.47)	(23,005.19)	0.00
	(2,936,357.30)				

✓ (9,377.18) Prior balance interest  
 ✓ 723.99 Current deferral interest  
 ✓ (8,653.19) Total Interest

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(700,431.19)
Deferral exp	805120 GD WA	704,418.70	0.00
Interest Income	419000 GD WA		0.00
Interest Expense	431600 GD WA	5,012.48	
3.25%			0.00

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(1,254,357.51)
Deferral exp	805120 GD WA	1,246,689.32	0.00
Interest Income	419000 GD WA		0.00
Interest Expense	431600 GD WA	7,688.19	
3.25%			0.00

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	525,985.63	0.00
Deferral exp	805120 GD WA	0.00	(534,638.82)
Interest Income	419000 GD WA		0.00
Interest Expense	431600 GD WA	8,653.19	
3.25%			(0.00)

Washington/Idaho Gas Costs		Mar/10
<b>Demand (Transportation) Costs</b>		
NWP Fixed		\$ 1,902,076.00
NWP Variable		\$ 46,479.62
NWP Capacity Release		\$ (634,462.00)
<b>NWP Total (excluding Refund)</b>		\$ 1,114,103.82
GTN Fixed		\$ 289,432.28
GTN Variable		\$ 7,676.79
GTN Capacity Release		\$ (3,001.53)
<b>Current Month Estimate</b>		\$ 274,006.52
Transcanada Foothills (BC System) Fixed		\$ 253,731.72
Transcanada Foothills (BC System) Variable		\$ -
<b>ANG Total</b>		\$ 253,731.72
NOVA (AB System) Fixed		\$ 664,636.32
NOVA (AB System) Variable		\$ -
<b>NOVA Total</b>		\$ 664,636.32
Spectra Westcoast Fixed		\$ 111,043.49
Spectra Westcoast Variable		\$ -
<b>WEI (Duke) Total</b>		\$ 111,043.49
Questar		\$ -
<b>Questar</b>		\$ -
NOVA Fixed charges		\$ -
Third party capacity release credit		\$ -
ANG Fixed charges		\$ -
ANG capacity release credit		\$ -
<b>Courtesy Invoice Total</b>		\$ -
Thermal Transport		\$ -
Intracompany Transportation Optimization		\$ -
<b>Total Demand Costs from Purchase Journals</b>		\$ 2,817,728.97
WA/ID Buy/Sell Transportation Recovery		\$ (8,697.61)
<b>Total Demand Costs</b>	804001 GD AN	\$ 2,409,030.29
less variable costs charged to Commodity		\$ (54,065.61)
<b>Total Demand Costs to be Allocated</b>		\$ 2,354,964.68
<b>Commodity Purchases (Natural Gas)</b>		
Commodity Physical	804000 GD AN	\$ 22,861,634.67
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (88,634.96)
Broker Fees	804017 GD AN	\$ 467.66
Financial Settlements	804600 GD AN	\$ 555,083.83
Foreign Exchange Hedge Activity	804010 GD AN	\$ (11,777.79)
Off system Bookout	804700 GD AN	\$ 792,249.34
Misc Adjustment	804000 GD AN	\$ -
<b>Total Commodity Costs from Purchase Journals</b>		\$ 23,109,722.94
Storage Injections/Withdrawals	808100/808200 GD AN	\$ 151,610.10
FAB Commodity for Anderson Elementary	804000 GD AN	\$ 8,087.46
WA/ID Gas Purchased from Interstate Asph	804000 GD AN	\$ -
GST	804000 GD AN	\$ 30,717.22
Broker Fees	804017 GD AN	\$ 6,314.90
plus variable costs from Demand		\$ 54,065.61
<b>WA/ID Off System Revenue</b>		\$ (12,018,176.99)
<b>Total Commodity Costs to be Allocated</b>		\$ 12,341,331.96
WA Imbalance	804000 GD AN	\$ 233,327.84
ID Imbalance	804000 GD AN	\$ 97,111.61
<b>Total Deferred Commodity Costs:</b>		\$ 330,439.45
<b>Total Net Gas Costs</b>		\$ 15,028,982.24
From DJ 430		\$ 15,028,982.24
Check		\$ -

Mar-10  
Expense Calculation

Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
	69.95%	30.05%	70.41%	29.59%
<b>Total Current Demand Costs (excluding refund)</b>	\$ 1,364,766.68	\$ 1,647,169.06	\$ 707,611.59	
<b>Total Commodity Costs to be Allocated</b>	\$ 12,341,331.96		\$ 8,669,674.72	\$ 3,651,657.24
Imbalance Cost Washington	\$ 233,327.84		\$ 233,327.84	
Imbalance Cost Idaho	\$ 97,111.61			\$ 97,111.61
<b>Total Commodity Costs before refund</b>	\$ 12,671,771.61		\$ 8,923,002.56	\$ 3,748,769.05
<b>Total</b>	\$ 15,028,982.24	\$ 1,647,169.06	\$ 707,611.59	\$ 8,923,002.56
check	\$ -	\$ -	\$ -	\$ -

WASHINGTON				IDAHO			
Balance Sheet	PGA	PGA	PGA	Balance Sheet	PGA	PGA	PGA
Def Rev Calc	Volume	Rate	Revenue	Def Rev Calc	Volume	Rate	Revenue
<b>DEMAND</b>				<b>DEMAND</b>			
Schedule 101	12,015,275	0.0999	\$ 1,125,711.11	Schedule 101	5,516,974	0.0959	\$ 515,064.69
Schedule 111	4,487,010	0.0930	\$ 408,136.43	Schedule 111	1,694,524	0.0930	\$ 158,200.76
Schedule 112	108,369	0.0804	\$ 8,657.24	Schedule 112	1,168	0.0930	\$ 108.69
Schedule 121	418,497	0.0750	\$ 31,338.37	Schedule 121	0	0.0930	\$ -
Schedule 122	178,549	0.0750	\$ 13,498.30	Schedule 122	0	0.0930	\$ -
Schedule 131	0	0.0870	\$ -	<b>Total Demand</b>	7,212,664		\$ 673,374.31
Schedule 132	63,900	0.0574	\$ 3,680.00		7,212,664	check	\$ 0.00336
Schedule 146	2,166,561	0.0044	\$ 1,169.40				
<b>Total Demand</b>	19,437,161		\$ 1,593,692.67				
		18,447,161	check				
			\$ 0.08199				
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	12,015,275	0.48977	\$ 5,872,705.96	Schedule 101	5,516,974	0.49052	\$ 2,706,186.00
Schedule 111	4,487,010	0.48977	\$ 2,193,115.88	Schedule 111	1,694,524	0.49052	\$ 831,197.91
Schedule 112	108,369	0.48977	\$ 52,697.52	Schedule 112	1,168	0.49052	\$ 571.95
Schedule 121	418,497	0.48977	\$ 204,548.78	Schedule 121	0	0.49052	\$ -
Schedule 122	178,549	0.48977	\$ 87,269.39	Schedule 122	0	0.49052	\$ -
Schedule 131	0	0.48977	\$ -	Schedule 131	0	0.49052	\$ -
Schedule 132	63,900	0.48977	\$ 31,232.40	Schedule 132	45,371	0.49052	\$ 22,255.38
<b>Total Commodity</b>	17,271,600		\$ 6,441,638.93	<b>Total Commodity</b>	7,258,035		\$ 3,560,211.33
		17,271,600	check		7,258,035	check	\$ 0.40052

Deferral Calculation

	Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
<b>Total Deferral Expenses from above</b>	\$ 8,923,002.56	\$ 1,647,169.06	\$ 3,748,769.05	\$ 707,611.59	\$ 15,028,552.26
<b>PGA Deferral Revenue from above</b>	\$ (6,441,638.93)	\$ (1,593,692.67)	\$ (3,560,211.33)	\$ (673,374.31)	\$ (14,269,118.44)
<b>Adjustments</b>	\$ -	\$ -	\$ -	\$ -	\$ 757,433.62
<b>Amount to be Deferred</b>	\$ 481,162.65	\$ 53,476.10	\$ 188,557.72	\$ 34,237.27	\$ 757,433.62
<b>WA Total</b>		\$ 534,638.82			
<b>ID Total</b>			\$ 222,795.00		

Washington State Gas Costs	GL Account	Mar-10 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
<b>Transportation Costs</b>					
NWP Fixed		\$ 1,902,078.00	\$ -	\$ 1,902,078.00	
NWP Variable		\$ 47,899.00	\$ (1,419.18)	\$ 46,479.82	
NWP Capacity Release		\$ (834,482.00)	\$ -	\$ (834,482.00)	
	NWP Total 804001 GD AN	\$ 1,115,523.00	\$ (1,419.18)	\$ 1,114,103.82	Invoice
GTN Fixed		\$ 269,432.26	\$ -	\$ 269,432.26	
GTN Variable		\$ 7,573.79	\$ -	\$ 7,573.79	
GTN Capacity Release		\$ (3,001.53)	\$ -	\$ (3,001.53)	
	GTN Total 804001 GD AN	\$ 274,006.52	\$ -	\$ 274,006.52	Invoice
Transcanada Foothills (BC System) Fixed		\$ 244,190.00	\$ 9,541.72	\$ 253,731.72	
Transcanada Foothills (BC System) Variable		\$ -	\$ -	\$ -	
	ANG Total 804001 GD AN	\$ 244,190.00	\$ 9,541.72	\$ 253,731.72	Invoice
NOVA (AB System) Fixed		\$ 639,679.00	\$ 25,159.32	\$ 664,838.32	
NOVA (AB System) Variable		\$ -	\$ -	\$ -	
	NOVA Total 804001 GD AN	\$ 639,679.00	\$ 25,159.32	\$ 664,838.32	Invoice
Spectra Westcoast Fixed		\$ 105,769.00	\$ 5,274.49	\$ 111,043.49	
Spectra Westcoast Variable		\$ -	\$ -	\$ -	
	WEI (Duke) Total 804001 GD AN	\$ 105,769.00	\$ 5,274.49	\$ 111,043.49	
Questar		\$ -	\$ -	\$ -	
	Questar Total 804001	\$ -	\$ -	\$ -	
NOVA Fixed charges		\$ -	\$ -	\$ -	CR estimate sheet
Third party capacity release credit		\$ -	\$ -	\$ -	
ANG Fixed charges		\$ -	\$ -	\$ -	
ANG capacity release credit		\$ -	\$ -	\$ -	
	Counterparty Invoice Total 804001 GD AN	\$ -	\$ -	\$ -	
Thermal Transport	804001 GD AN	\$ -	\$ -	\$ -	Linda
Intracompany Transportation Optimization	804001 GD AN	\$ -	\$ -	\$ -	
<b>Total Demand Costs</b>	804001 GD AN	\$ 2,379,167.82	\$ 38,556.35	\$ 2,417,724.17	
	Check Figure	\$ 2,417,724.17	\$ 38,556.35	\$ 2,456,280.52	
<b>Commodity Purchases (Natural Gas)</b>					
NGX Broker Fees	184055 ZZ ZZ	\$ -	\$ -	\$ -	
Misc	804000 GD AN	\$ -	\$ -	\$ -	
Broker Fees	804017 GD AN	\$ -	\$ 457.58	\$ 457.58	
Cochrane Credit Sept (Cash Rec'd)	811000 GD AN	\$ (88,834.95)	\$ -	\$ (88,834.95)	Actual Cash Rec'd
FX Hedge (Gain)/Loss	804010 GD AN	\$ (11,777.79)	\$ -	\$ (11,777.79)	Nucleus Database
System Gas purchases	804000 GD AN	\$ 22,851,247.60	\$ 10,287.07	\$ 22,861,534.67	Nucleus Database
Gas Costs Commodity	804000 GD AN	\$ 22,851,247.60	\$ 10,287.07	\$ 22,861,534.67	
Financial Commodity Cost/(Benefit)	804800 GD AN	\$ 855,093.83	\$ -	\$ 855,093.83	Nucleus Database
Off System Cost Bookout	804700 GD AN	\$ 792,249.34	\$ -	\$ 792,249.34	Nucleus Database
Misc Adjustment	804000 GD AN	\$ -	\$ -	\$ -	
<b>Total Commodity Costs</b>		\$ 24,186,812.98	\$ 10,744.83	\$ 24,197,557.81	
	Check Figure	\$ 24,186,812.98	\$ 10,744.83	\$ 24,197,557.81	
232130 Prior Period Adjustments		\$ -	\$ (39,833.97)	\$ (39,833.97)	
	Check Figure	\$ -	\$ (39,833.97)	\$ (39,833.97)	
<b>Nucleus Storage acct. JPRARIZAN -100408</b>					
JP Injections	808200 GD AN	\$ (401,756.57)	\$ -	\$ (401,756.57)	
JP Withdrawals	808100 GD AN	\$ 557,174.84	\$ -	\$ 557,174.84	
Total JP	184100 GD AN	\$ 155,418.27	\$ -	\$ 155,418.27	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (38,215.26)	\$ -	\$ (38,215.26)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 34,407.09	\$ -	\$ 34,407.09	
Total Clay Basin	184118 GD AN	\$ (3,808.17)	\$ -	\$ (3,808.17)	
<b>Total Net Storage (Injections)/Withdrawals</b>		\$ 151,610.10	\$ -	\$ 151,610.10	
		\$ 26,717,590.60	\$ 49,300.98	\$ 26,766,891.58	Net Gas Costs after h
<b>Information from other journals -Deferred Costs:</b>					
WA Imbalance from DJ 436	804000 GD AN	\$ -	\$ 233,327.84	\$ 233,327.84	DJ436 & DJ431
ID Imbalance from DJ 436	804000 GD AN	\$ -	\$ 97,111.81	\$ 97,111.81	DJ436 & DJ431
Broker Fees	804017 GD AN	\$ -	\$ 86,314.90	\$ 86,314.90	Broker Fees Journal
WA/ID Sales for Resale Physical and Bookout -From GSALES	4830008-883700 GD AN	\$ -	\$ (12,019,178.88)	\$ (12,019,178.88)	REVGBALES & DJ431
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ -	\$ (8,887.81)	\$ (8,887.81)	Pull credit from GL (DJ 451)
GST Recon (Quarterly)	804000 GD AN	\$ -	\$ 30,717.22	\$ 30,717.22	
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -	\$ 9,087.45	\$ 9,087.45	Pull debit from GL (DJ 451) - CR to A/R, DR to expense (increase 804)
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -	\$ -	\$ -	
<b>Total Costs for Deferral including net gas costs</b>		\$ -	\$ 35,289,776.34	\$ 35,289,776.34	

Journal # 430 Entry	Dr.	Cr.	
804001 GD AN	\$ 2,417,723.87		Transportation Demand Costs
804000 GD AN	\$ 22,861,534.67		Commodity Physical
804010 GD AN	\$ (11,777.79)		Foreign Exchange Hedge Effect
804017 GD AN	\$ 457.58		Broker Fees ICE, Amerex & NGX
804800 GD AN	\$ 855,093.83		Financial Instruments
232820 ZZ ZZ	\$ -	\$ -	Turbine Payable
804700 GD AN	\$ 792,249.34		Off System Bookout
232130 ZZ ZZ	\$ (26,538,224.32)		AP Gas Supply Transactions
184055 ZZ ZZ	\$ -	\$ -	AP - Clearing
811000 GD AN	\$ (88,834.95)		Cochrane Extraction Credit
808200 GD AN	\$ (439,871.83)		Storage Injections
808100 GD AN	\$ 591,581.83		Storage Withdrawals
176745 ZZ ZZ	\$ 11,777.79		Foreign Exchange Asset WA/ID
245745 ZZ ZZ	\$ -	\$ -	Foreign Exchange Liability WA/ID
184118 GD AA	\$ 3,808.17		Inventory - Clay Basin
184100 GD AN	\$ -	\$ (155,418.27)	Inventory - JP
<b>Total Gas Costs</b>	\$ 27,234,227.16	\$ (27,234,227.16)	

Misc. DJ 430 Entry:			
804700 GD AN	\$ -	\$ -	Thermal Transport
804001 GD AN	\$ -	\$ -	Thermal Transport
232130 ZZ ZZ	\$ 2,761,535.72	\$ -	Intra-Co Transfer - Thermal
142180 ZZ ZZ	\$ -	\$ (2,761,535.72)	Intra-Co Transfer - Thermal
142600 ZZ ZZ	\$ -	\$ (6,252,416.95)	Intra-Co Transfer - Thermal
232820 ZZ ZZ	\$ 5,252,416.95	\$ -	Intra-Co Transfer - Thermal
184055 ZZ ZZ	\$ -	\$ -	Clear Broker Fee from Clearing Acct
804017 GD AN	\$ -	\$ -	Clear Broker Fee from Clearing Acct
232820 ZZ ZZ	\$ -	\$ (58.34)	FX Hedge Thermal Portion
176745 ZZ ZZ	\$ 58.34	\$ -	FX Thermal Portion - Asset
245745 ZZ ZZ	\$ -	\$ -	FX Thermal Portion - Liability
232130 ZZ ZZ	\$ -	\$ (21,538.17)	Clear Prior Month FX Hedge AN
176745 ZZ ZZ	\$ -	\$ -	Clear Prior Month FX Hedge - Asset
245745 ZZ ZZ	\$ 21,538.17	\$ -	Clear Prior Month FX Hedge - Liability
245745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
182374 CD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
142600 ZZ ZZ	\$ -	\$ -	Reclass Tereon to Def Rev
253028 GD AN	\$ -	\$ -	Reclass Tereon to Def Rev
Total Other Adj	\$ 8,055,549.18	\$ (8,055,549.18)	

Total Demand Costs: \$ 2,417,724.17  
 Total Commodity Costs: \$ 24,197,557.81  
 Total Net Storage: \$ 151,610.10  
 Net Gas Costs after h: \$ 26,766,891.58  
 Information from other journals -Deferred Costs: \$ 35,289,776.34  
**Total Costs for Deferral including net gas costs: \$ 35,289,776.34**

Avista Corporation  
State of Washington  
Analysis of Account 191000 GD WA  
Recovered PGA Deferred

Balance Dec 31/2009 (21,534,277.54)

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 Hoop 146			\$ -
Large Customer			\$0.00
	<u>23,607,993</u>		\$ 3,255,800.81
		Adj	-
			\$ 3,255,800.81
		Subtotal	(18,278,476.73)
Interest		3.25%	(\$53,913.10)
Balance	Jan 31/2010		<u>(18,332,389.83)</u>

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)

WA 191000 Recoverable Gas Costs Amortized			
Feb-10			
	Total	Rates	Amortization
Schedule 101	13,390,535	0.13849	\$ 1,854,455.19
Schedule 111	5,854,732	0.13655	\$ 799,463.65
Schedule 121	(96,512)	0.12648	\$ (12,206.84)
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.12687	\$ -
Schedule 132W			\$ -
Schedule 146			\$ -
Spokane Rock Products			\$ -
Valley Hoop 146			\$ -
Large Customer			\$0.00
	<u>19,148,755</u>		\$ 2,641,712.01
		Adj	-
			\$ 2,641,712.01
		Subtotal	(15,690,677.82)
Interest		3.25%	(\$46,072.90)
Balance	2/28/2010		<u>(15,736,750.72)</u>

JOURNAL ENTRY			dr	cr
Total Interest Income	419600 GD WA			
Total Interest Expense	431600 GD WA	46,072.90		
Total WA Amortization Expense	805110 GD WA			(2,641,712.01)
Tracker transfer	191010 GD WA			
WA Recoverable Gas Costs	191000 GD WA	2,595,639.11		
				\$0.00

interest check  
(\$46,072.90)

WA 191000 Recoverable Gas Costs Amortized			
Mar-10			
	Total	Rates	Amortization
Schedule 101	12,015,275	0.13849	\$ 1,663,995.43
Schedule 111	4,487,010	0.13655	\$ 612,701.22
Schedule 121	418,497	0.12648	\$ 52,931.50
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.12687	\$ -
Schedule 132W			\$ -
Schedule 146	2,165,561	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hoop 146			\$ -
Large Customer			\$0.00
	<u>19,086,343</u>		\$ 2,329,628.15
	<u>19,086,343</u>	Adj	-
			\$ 2,329,628.15
		Subtotal	(13,407,122.57)
Interest		3.25%	(\$39,465.66)
Balance	3/31/2010		<u>(13,446,588.23)</u>

JOURNAL ENTRY			dr	cr
Total Interest Income	419600 GD WA			
Total Interest Expense	431600 GD WA	39,465.66		
Total WA Amortization Expense	805110 GD WA			(2,329,628.15)
Tracker transfer	191010 GD WA			
WA Recoverable Gas Costs	191000 GD WA	2,290,162.49		
				\$0.00

interest check  
(\$39,465.66)

Washington Sales Volumes							
March/10 Description	Schedule	March/10 Billed	February/10 Unbilled	March/10 Unbilled	March/10 Net Unbilled	Total	Notes
<b>Schedule Summary for Commodity Deferral :</b>							
Firm	101	13,792,342	11,521,757	9,744,690	(1,777,067)	12,015,275	
Firm	111	5,197,049	4,415,166	3,705,127	(710,039)	4,487,010	
Firm	112	108,369	0	0	0	108,369	
Firm	121	338,255	218,093	298,335	80,242	418,497	
Firm	122	178,549	0	0	0	178,549	
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	63,900	0	0	0	63,900	
Interruptible	132W	0	0	0	0	0	
<b>Total Firm Sales (Schedule 146)</b>		<b>19,678,464</b>	<b>18,155,016</b>	<b>13,748,152</b>	<b>(2,408,664)</b>	<b>17,271,600</b>	<b>Total firm sales for PGA commodity deferral (includes interruptible rates schedules)</b>
	146	2,023,719	2,301,910	2,443,752	141,842	2,165,561	
<b>Total 146 Transportation Sales</b>		<b>2,023,719</b>	<b>2,301,910</b>	<b>2,443,752</b>	<b>141,842</b>	<b>2,165,561</b>	
	147	(5,498)	0	0	0	(5,498)	
	148	3,650,099	3,949,957	4,195,613	245,656	3,895,754	
<b>Total 147 &amp; 148 Transportation Sales</b>		<b>3,644,600</b>	<b>3,949,957</b>	<b>4,195,613</b>	<b>245,656</b>	<b>3,890,256</b>	
<b>Total Sales</b>		<b>25,346,783</b>	<b>22,406,883</b>	<b>20,387,517</b>	<b>(2,019,366)</b>	<b>23,327,417</b>	
<b>Schedule Summary for Demand Deferral:</b>							
Firm	101	13,792,342	11,521,757	9,744,690	(1,777,067)	12,015,275	
Firm	111	5,197,049	4,415,166	3,705,127	(710,039)	4,487,010	
Firm	112	108,369	0	0	0	108,369	
Firm	121	338,255	218,093	298,335	80,242	418,497	
Firm	122	178,549	0	0	0	178,549	
Interruptible	131	0	0	0	0	0	
Interruptible	132	63,900	0	0	0	63,900	
Transportation	146	2,023,719	2,301,910	2,443,752	141,842	2,165,561	
		21,702,183	18,456,926	16,191,904	(2,265,022)	18,437,161	<b>Total firm sales for PGA demand deferral (includes interruptible rate schedules) &amp; schedule 146 transportation</b>
<b>Schedule Summary for Commodity and Demand Amortization:</b>							
Firm	101	13,792,342	11,521,757	9,744,690	(1,777,067)	12,015,275	<b>Special amortization rate</b>
Firm	111	5,197,049	4,415,166	3,705,127	(710,039)	4,487,010	<b>Special amortization rate</b>
Firm	121	338,255	218,093	298,335	80,242	418,497	<b>Special amortization rate</b>
Firm	122G	0	0	0	0	0	<b>Special amortization rate</b>
Firm	122L	0	0	0	0	0	<b>Special amortization rate</b>
Firm	122W	0	0	0	0	0	<b>Special amortization rate</b>
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	<b>Special amortization rate</b>
Transportation	146	2,023,719	2,301,910	2,443,752	141,842	2,165,561	
		21,351,365	18,466,926	16,191,904	(2,265,022)	18,086,343	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>
Firm	112	108,369	0	0	0	108,369	<b>Annual lump sum amortization</b>
Firm	122	178,549	0	0	0	178,549	<b>Annual lump sum amortization</b>
Interruptible	132	63,900	0	0	0	63,900	<b>Annual lump sum amortization</b>
<b>Total Firm Sales</b>		<b>19,614,564</b>	<b>18,155,016</b>	<b>13,748,152</b>	<b>(2,408,664)</b>	<b>17,207,700</b>	
<b>Total Interruptible Sales</b>		<b>63,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,900</b>	
<b>Total Transportation Sales (Schedule 146)</b>		<b>2,023,719</b>	<b>2,301,910</b>	<b>2,443,752</b>	<b>141,842</b>	<b>2,165,561</b>	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		<b>3,644,600</b>	<b>3,949,957</b>	<b>4,195,613</b>	<b>245,656</b>	<b>3,890,256</b>	
<b>Total Sales</b>		<b>25,346,783</b>	<b>22,406,883</b>	<b>20,387,517</b>	<b>(2,019,366)</b>	<b>23,327,417</b>	



Avista Utilities  
State of Washington  
Recap of 191 Deferral Accounts

	Actual Total	Account 191010 (New Commodity Deferrals)	Account 191010 (New Demand Deferrals)	Account 191001 (4/09 Deferrals)	Account 191000 (Old Deferrals)	Est. Bal. Of Acct 191000 PGA Filing
October 2009 Ending Bal.	(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	438,140.72	(306,985.76)			
Amortization	2,806,037.81				2,806,037.81	
Interest	(73,388.47)	593.32	(415.71)		(73,566.08)	
November 2009 Ending Bal.	(25,702,073.80)	438,734.04 OK	(307,401.47) OK	(0.01) OK	(25,833,406.36) OK	(21,308,126.00)
December 2009						
Current Months Deferrals	(1,628,037.95)	(121,131.08)	(1,506,906.87)			
Amortization	4,363,185.88				4,363,185.88	
Interest	(65,905.93)	1,024.21	(2,873.15)		(64,056.99)	
December 2009 Ending Bal.	(23,032,831.80)	318,627.17 OK	(1,817,181.49) OK	(0.01) OK	(21,534,277.47) OK	(17,379,191.14)
January 2010						
Current Months Deferrals	(704,418.70)	(68,517.67)	(635,901.03)			
Amortization	3,255,800.81				3,255,800.81	
Interest	(58,925.58)	770.16	(5,782.64)	0.01	(53,913.11)	
January 2010 Ending Bal.	(20,540,375.27)	250,879.66 OK	(2,458,865.16) OK	0.00 OK	(18,332,389.77) OK	(13,230,739.00)
February 2010						
Current Months Deferrals	(1,246,689.31)	(959,528.31)	(287,161.00)			
Amortization	2,641,712.01				2,641,712.01	
Interest	(53,741.10)	(619.90)	(7,048.30)		(46,072.90)	
February 2010 Ending Bal.	(19,199,093.67)	(709,268.55) OK	(2,753,074.46) OK	0.00 OK	(15,736,750.66) OK	(9,894,396.00)
March 2010						
Current Months Deferrals	534,638.82	481,162.63	53,476.19			
Amortization	2,329,628.15				2,329,628.15	
Interest	(48,118.85)	(1,269.36)	(7,383.83)		(39,465.66)	
March 2010 Ending Bal.	(16,382,945.55)	(229,375.28) OK	(2,706,982.10) OK	0.00 OK	(13,446,588.17) OK	(7,141,543.00)

**Avista Corporation Journal Entry**

Effective Date: 201003

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Last Saved by: Cameron Dunlop

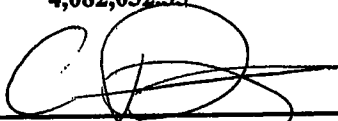
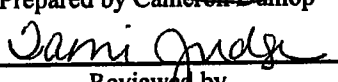
Last Saved: 04/06/2010 4:29 PM

Submitted by: Cameron Dunlop

<u>Seq.</u>	<u>Co.#</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
11	001	/ 191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	/ 525,985.63		WA DEFERRAL
30	001	/ 805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	WA	DL		/ 534,638.82	WA DEFERRAL
45	001	/ 431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	/ 8,653.19		WA DEFERRAL
50	001	/ 191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	/ 221,850.05		ID DEFERRAL
55	001	/ 805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	ID	DL		/ 222,795.00	ID DEFERRAL
70	001	/ 431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	/ 944.95		ID DEFERRAL
80	001	/ 191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	/ 2,290,162.49		WA AMORT
90	001	/ 805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		/ 2,329,628.15	WA AMORT
100	001	/ 431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	/ 39,465.66		WA AMORT
160	001	/ 191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	/ 989,597.47		ID AMORT
170	001	/ 805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		/ 994,970.38	ID AMORT
180	001	/ 431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	/ 5,372.91		ID AMORT
<b>TOTALS:</b>						<b>4,082,032.35</b>	<b>4,082,032.35</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	4/7/10 _____ Date
 _____ Reviewed by	4/7/10 _____ Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

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

	Total	Commodity	Demand		
12/09 Ending Balance	<u>(1,498,554.24)</u>	317,009.72	(1,813,892.63)	(1,871.33)	0.00
	(1,498,554.24)				
1/10 Current Mo Deferrals	(704,418.70)	(68,517.67)	(635,901.03)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(5,012.48)			(5,012.48)	
1/10 Ending Balance	<u>(2,207,985.42)</u>	248,492.05	(2,449,793.68)	(6,683.81)	0.00
	(2,207,985.42)				
2/10 Current Mo Deferrals	(1,246,689.32)	(959,528.31)	(287,161.00)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(7,668.19)			(7,668.19)	
2/10 Ending Balance	<u>(3,462,342.93)</u>	(711,036.26)	(2,736,954.68)	(14,352.00)	0.00
	(3,462,342.93)				
3/10 Current Mo Deferrals	534,638.82	481,162.63	53,476.19	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(8,653.19)			(8,653.19)	
3/10 Ending Balance	<u>(2,936,357.30)</u>	(229,873.64)	(2,683,478.47)	(23,005.19)	0.00
	(2,936,357.30)				

✓ (9,377.18) Prior balance interest  
 ✓ 723.99 Current deferral interest  
 ✓ (8,653.19) Total interest

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(704,431.18)
Deferral exp	805120 GD WA	704,418.70	0.00
Interest Income	419000 GD WA		0.00
Interest Expense	431600 GD WA	5,012.48	
3.25%			0.00

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(1,254,357.51)
Deferral exp	805120 GD WA	1,246,689.32	0.00
Interest Income	419000 GD WA		0.00
Interest Expense	431600 GD WA	7,668.19	
3.25%			0.00

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	525,085.03	0.00
Deferral exp	805120 GD WA	0.00	(534,638.82)
Interest Income	419000 GD WA		0.00
Interest Expense	431600 GD WA	8,653.19	
3.25%			(0.00)

Washington/Idaho Gas Costs		Mar/10
<b>Demand (Transportation) Costs</b>		
NWP Fixed		\$ 1,902,076.00
NWP Variable		\$ 48,479.82
NWP Capacity Release		\$ (834,462.00)
<b>NWP Total (excluding Refund)</b>		\$ 1,114,103.82
GTN Fixed		\$ 289,432.28
GTN Variable		\$ 7,676.79
GTN Capacity Release		\$ (3,001.63)
<b>Current Month Estimate</b>		\$ 274,006.52
Transcanada Foothills (BC System) Fixed		\$ 263,731.72
Transcanada Foothills (BC System) Variable		\$ -
<b>ANG Total</b>		\$ 253,731.72
NOVA (AB System) Fixed		\$ 664,839.32
NOVA (AB System) Variable		\$ -
<b>NOVA Total</b>		\$ 664,839.32
Spectra Westcoast Fixed		\$ 111,043.49
Spectra Westcoast Variable		\$ -
<b>WEI (Duke) Total</b>		\$ 111,043.49
Quarter		\$ -
Quarter		\$ -
NOVA Fixed charges		\$ -
Third party capacity release credit		\$ -
ANG Fixed charges		\$ -
ANG capacity release credit		\$ -
<b>Counterparty Invoice Total</b>		\$ -
Thermal Transport		\$ -
Intracompany Transportation Optimization		\$ -
<b>Total Demand Costs from Purchase Journals</b>		\$ 2,417,723.97
WA/ID Buy/Sell Transportation Recovery		\$ (6,667.61)
<b>Total Demand Costs</b>	804001 GD AN	\$ 2,408,839.29
less variable costs charged to Commodity		\$ (64,066.61)
<b>Total Demand Costs to be Allocated</b>		\$ 2,344,772.68
<b>Commodity Purchases (Natural Gas)</b>		
Commodity Physical	804000 GD AN	\$ 22,861,634.67
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (88,634.96)
Broker Fees	804017 GD AN	\$ 467.66
Financial Settlements	804600 GD AN	\$ 666,093.83
Foreign Exchange Hedge Activity	804010 GD AN	\$ (11,777.79)
Off system/Bookout	804700 GD AN	\$ 792,249.34
Misc Adjustment	804000 GD AN	\$ -
<b>Total Commodity Costs from Purchase Journals</b>		\$ 24,319,223.94
Storage Injections/Withdrawals	808100/808200 GD AN	\$ 161,610.10
FAFB Commodity for Anderson Elementary	804000 GD AN	\$ 9,067.46
WA/ID Gas Purchased from Interstate Asph	804000 GD AN	\$ -
GST	804000 GD AN	\$ 30,717.22
Broker Fees	804017 GD AN	\$ 6,314.90
plus variable costs from Demand		\$ 54,066.61
WA/ID Off System Revenue		\$ (12,019,176.99)
<b>Total Commodity Costs to be Allocated</b>		\$ 12,341,331.99
WA Imbalance	804000 GD AN	\$ 233,327.84
ID Imbalance	804000 GD AN	\$ 87,111.61
<b>Total Deferred Commodity Costs:</b>		\$ 12,671,771.61
<b>Total Net Gas Costs</b>		\$ 15,028,992.29
From DJ 430		\$ 15,028,992.29
Check		\$ -

Mar-10  
Expense Calculation

Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
	69.06%	30.06%	70.41%	29.59%
<b>Total Current Demand Costs (excluding refund)</b>	\$ 2,344,772.68	\$ 1,647,169.06	\$ 707,611.59	
<b>Total Commodity Costs to be Allocated</b>	\$ 12,941,331.99		\$ 8,089,874.72	\$ 3,051,957.24
Imbalance Cost Washington	\$ 233,327.84		\$ 233,327.84	
Imbalance Cost Idaho	\$ 97,111.61			\$ 97,111.61
<b>Total Commodity Costs before refund</b>	\$ 12,671,771.61		\$ 8,923,002.56	\$ 3,748,769.05
<b>Total</b>	\$ 15,028,992.29	\$ 1,647,169.06	\$ 707,611.59	\$ 8,923,002.56
check	\$ -	\$ -	\$ -	\$ -

WASHINGTON				IDAHO			
Balance Sheet	PGA	PGA	PGA	Balance Sheet	PGA	PGA	PGA
Def Rev Calc	Volumes	Rate	Revenue	Def Rev Calc	Volumes	Rate	Revenue
<b>DEMAND</b>				<b>DEMAND</b>			
Schedule 101	12,015,275	0.0956	\$ 1,125,711.11	Schedule 101	5,516,974	0.09329	\$ 515,004.00
Schedule 111	4,467,010	0.09206	\$ 408,138.43	Schedule 111	1,694,524	0.09399	\$ 158,200.76
Schedule 112	108,369	0.09399	\$ 9,857.24	Schedule 112	1,166	0.09299	\$ 108.80
Schedule 121	418,497	0.07590	\$ 31,638.37	Schedule 121	0	0.09299	\$ -
Schedule 122	178,549	0.07590	\$ 13,498.30	Schedule 122	0	0.09299	\$ -
Schedule 131	0	0.06789	\$ -	<b>Total Demand</b>	7,212,664		\$ 673,374.31
Schedule 132	63,900	0.08759	\$ 3,680.00		7,312,664	check	\$ 0.09336
Schedule 140	2,165,561	0.09064	\$ 1,169.40				
<b>Total Demand</b>	19,437,161		\$ 1,593,692.67				
	18,447,161	check	\$ 0.08190				
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	12,015,275	0.48977	\$ 5,872,705.99	Schedule 101	5,516,974	0.49052	\$ 2,700,186.00
Schedule 111	4,467,010	0.48877	\$ 2,193,115.88	Schedule 111	1,694,524	0.49052	\$ 831,197.01
Schedule 112	108,369	0.48977	\$ 52,967.52	Schedule 112	1,166	0.49052	\$ 571.05
Schedule 121	418,497	0.48877	\$ 204,548.78	Schedule 121	0	0.49052	\$ -
Schedule 122	178,549	0.48877	\$ 87,209.39	Schedule 122	0	0.49052	\$ -
Schedule 131	0	0.48877	\$ -	Schedule 131	0	0.49052	\$ -
Schedule 132	63,900	0.48877	\$ 31,232.40	Schedule 132	45,371	0.49052	\$ 22,255.39
<b>Total Commodity</b>	17,271,900		\$ 6,441,839.93	<b>Total Commodity</b>	7,258,035		\$ 3,560,211.33
	17,271,900	check	\$ 0.48877		7,258,035	check	\$ 0.49052

Deferral Calculation

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 8,923,002.56	\$ 1,647,169.06	\$ 3,748,769.05	\$ 707,611.59	\$ 16,028,562.26
\$ (8,441,839.93)	\$ (1,693,692.67)	\$ (3,560,211.33)	\$ (673,374.31)	\$ (14,269,118.44)
\$ -	\$ -	\$ -	\$ -	\$ 757,433.82
\$ 491,162.63	\$ 53,476.39	\$ 188,557.72	\$ 34,237.27	\$ 757,433.82
<b>WA Total</b>	<b>534,638.52</b>	<b>ID Total</b>	<b>222,795.00</b>	

Washington Field Gas Coats	GL Account	Mar-10 Coats	Previous Month True-up	Journal Entry	Costs Source & Destination
<b>Transportation Costs</b>		\$ 1,902,076.00	\$ -	\$ 1,902,076.00	
NWP Fixed		\$ 47,899.00	\$ (1,418.18)	\$ 46,479.82	
NWP Variable		\$ (834,452.00)	\$ -	\$ (834,452.00)	
NWP Capacity Release		\$ 1,116,623.00	\$ (1,418.18)	\$ 1,114,103.82	Invoice
	NWP Total 804001 GD AN	\$ 269,432.28	\$ -	\$ 269,432.28	
GTN Fixed		\$ 7,575.79	\$ -	\$ 7,575.79	
GTN Variable		\$ (3,001.53)	\$ -	\$ (3,001.53)	
GTN Capacity Release		\$ 274,006.52	\$ -	\$ 274,006.52	Invoice
	GTN Total 804001 GD AN	\$ 244,190.00	\$ 9,541.72	\$ 253,731.72	
Transcanada Foothills (BC System) Fixed		\$ -	\$ -	\$ -	
Transcanada Foothills (BC System) Variable		\$ -	\$ -	\$ -	
	ANG Total 804001 GD AN	\$ 244,190.00	\$ 9,541.72	\$ 253,731.72	Invoice
NOVA (AB System) Fixed		\$ 639,679.00	\$ 25,159.32	\$ 664,838.32	
NOVA (AB System) Variable		\$ -	\$ -	\$ -	
	NOVA Total 804001 GD AN	\$ 639,679.00	\$ 25,159.32	\$ 664,838.32	Invoice
Spectra Westcoast Fixed		\$ 105,769.00	\$ 5,274.49	\$ 111,043.49	
Spectra Westcoast Variable		\$ -	\$ -	\$ -	
	WEI (Duke) Total 804001 GD AN	\$ 105,769.00	\$ 5,274.49	\$ 111,043.49	
Questar		\$ -	\$ -	\$ -	
	Questar Total 804001	\$ -	\$ -	\$ -	
NOVA Fixed charges		\$ -	\$ -	\$ -	CR estimate sheet
Third party capacity release credit		\$ -	\$ -	\$ -	
ANG Fixed charges		\$ -	\$ -	\$ -	
ANG capacity release credit		\$ -	\$ -	\$ -	
	Counterparty Invoice Total 804001 GD AN	\$ -	\$ -	\$ -	
Thermal Transport	804001 GD AN	\$ -	\$ -	\$ -	Linda
Intracompany Transportation Optimization	804001 GD AN	\$ -	\$ -	\$ -	
<b>Total Demand Coats</b>	804001 GD AN	\$ 2,378,167.52	\$ 38,556.35	\$ 2,416,723.87	
	Check Figure	\$ 2,416,723.87	\$ 38,556.35	\$ 2,455,280.22	
<b>Commodity Purchases (Natural Gas)</b>					
NGX Broker Fees	184055 ZZ ZZ	\$ -	\$ -	\$ -	
Misc	804000 GD AN	\$ -	\$ -	\$ -	
Broker Fees	804017 GD AN	\$ -	\$ 457.56	\$ 457.56	
Cochrane Credit Sept (Cash Rec'd)	811000 GD AN	\$ (68,834.95)	\$ -	\$ (68,834.95)	Actual Cash Rec'd
FX Hedge (Gain)/Loss	804010 GD AN	\$ (11,777.79)	\$ -	\$ (11,777.79)	Nucleus Database
System Gas purchases	804000 GD AN	\$ 22,851,247.80	\$ 10,287.07	\$ 22,861,534.87	Nucleus Database
Gas Coats Commodity	804000 GD AN	\$ 22,851,247.80	\$ 10,287.07	\$ 22,861,534.87	
Financial Commodity Cost/(Benefit)	804600 GD AN	\$ 555,093.83	\$ -	\$ 555,093.83	Nucleus Database
Off System Cost Bookout	804700 GD AN	\$ 792,249.34	\$ -	\$ 792,249.34	Nucleus Database
Misc Adjustment	804000 GD AN	\$ -	\$ -	\$ -	
<b>Total Commodity Coats</b>		\$ 24,156,812.99	\$ 10,744.83	\$ 24,167,557.82	
	Check Figure	\$ 24,156,812.99	\$ 10,744.83	\$ 24,177,557.82	
232130 Prior Period Adjustments		\$ -	\$ (39,533.97)	\$ (39,533.97)	
	Check Figure	\$ -	\$ (39,533.97)	\$ (39,533.97)	
<b>Nucleus Storage acct. JPRARIHAN-100408</b>					
JP Injections	808200 GD AN	\$ (401,756.57)	\$ -	\$ (401,756.57)	
JP Withdrawals	808100 GD AN	\$ 537,174.84	\$ -	\$ 537,174.84	
Total JP	164100 GD AN	\$ 165,418.27	\$ -	\$ 165,418.27	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (38,215.28)	\$ -	\$ (38,215.28)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 24,407.09	\$ -	\$ 24,407.09	
Total Clay Basin	164115 GD AN	\$ (3,808.17)	\$ -	\$ (3,808.17)	
<b>Total Net Storage (Injections)/Withdrawals</b>		\$ 151,610.10	\$ -	\$ 151,610.10	
<b>Total Net Gas Coats</b>		\$ 26,717,590.60	\$ 49,300.98	\$ 26,766,891.58	Net Gas Coats after h
<b>Information from other Journals - Deferred Coats:</b>					
WA Imbalance from DJ 436	904000 GD AN	\$ 233,327.84	\$ -	\$ 233,327.84	DJ436 & DJ431
ID Imbalance from DJ 436	904000 GD AN	\$ 97,111.21	\$ -	\$ 97,111.21	DJ436 & DJ431
Broker Fees	804017 GD AN	\$ 66,314.90	\$ -	\$ 66,314.90	Broker Fees Journal Total DJ 430
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000&483700 GD AN	\$ (12,019,175.98)	\$ -	\$ (12,019,175.98)	REVGBALES & DJ431
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (8,887.81)	\$ -	\$ (8,887.81)	Pull credit from GL (DJ 451)
GST Recon (Quarterly)	804000 GD AN	\$ 30,717.22	\$ -	\$ 30,717.22	
FAPB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ 9,087.48	\$ -	\$ 9,087.48	Pull debit from GL (DJ 451) - CR to A/R, DR to expense (increase 804)
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -	\$ -	\$ -	
<b>Total Coats for Deferral including net gas coats</b>		\$ 23,229,778.34	\$ (35,289,778.34)	\$ (12,059,999.99)	

Journal # 430 Entry	Dr.	Cr.	
804001 GD AN	\$ 2,417,723.87		Transportation Demand Coats
804000 GD AN	\$ 22,861,534.87		Commodity Physical
804010 GD AN	\$ (11,777.79)		Foreign Exchange Hedge Effect
804017 GD AN	\$ 457.56		Broker Fees ICE, Amerix & NGX
804600 GD AN	\$ 555,093.83		Financial Settlements
232620 ZZ ZZ	\$ -	\$ -	Turbine Payable
804700 GD AN	\$ 792,249.34		Off System Bookout
232130 ZZ ZZ	\$ (29,538,224.32)		AP Gas Supply Transactions
184055 ZZ ZZ	\$ -	\$ -	AP - Clearing
811000 GD AN	\$ (68,834.95)		Cochrane Extraction Credit
808200 GD AN	\$ (439,671.83)		Storage Injections
806100 GD AN	\$ 591,581.93		Storage Withdrawals
176745 ZZ ZZ	\$ 11,777.79		Foreign Exchange Asset WA/ID
245745 ZZ ZZ	\$ -	\$ -	Foreign Exchange Liability WA/ID
164115 GD AA	\$ 3,808.17		Inventory - Clay Basin
164100 GD AN	\$ -	\$ (165,418.27)	Inventory - JP
<b>Total Gas Coats</b>	\$ 27,234,227.16	\$ (27,234,227.16)	

Misc. DJ 430 Entry:			
804700 GD AN	\$ -	\$ -	Thermal Transport
804001 GD AN	\$ -	\$ -	Thermal Transport
232130 ZZ ZZ	\$ 2,761,535.72	\$ -	Intra-Co Transfer Thermal
142180 ZZ ZZ	\$ -	\$ (2,761,535.72)	Intra-Co Transfer Thermal
142600 ZZ ZZ	\$ -	\$ (6,252,416.95)	Intra-Co Transfer Thermal
232620 ZZ ZZ	\$ 5,252,416.95	\$ -	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	\$ -	\$ (58.34)	FX Hedge Thermal Portion
176745 ZZ ZZ	\$ 58.34	\$ -	FX Thermal Portion - Asset
245745 ZZ ZZ	\$ -	\$ -	FX Thermal Portion - Liability
232130 ZZ ZZ	\$ -	\$ (21,538.17)	Clear Prior Month FX Hedge AN
176745 ZZ ZZ	\$ -	\$ -	Clear Prior Month FX Hedge - Asset
245745 ZZ ZZ	\$ 21,538.17	\$ -	Clear Prior Month FX Hedge - Liability
245745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
162374 CD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
142600 ZZ ZZ	\$ -	\$ -	Reclass Torsion to Def Rev
253028 GD AN	\$ -	\$ -	Reclass Torsion to Def Rev
<b>Total Other Adj</b>	\$ 8,055,848.18	\$ (8,055,848.18)	

\$ 35,289,778.34 \$ (35,289,778.34) \$

Avista Corporation  
State of Washington  
Analysis of Account 191000 GD WA  
Recovered PGA Deferred

Balance Dec 31/2009 (21,534,277.54)

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 Hoq 146			\$ -
Large Customer			\$0.00
	<u>23,607,993</u>		\$ 3,255,800.81
		Adj	-
			\$ 3,255,800.81
		Subtotal	(18,278,476.73)
Interest		3.25%	(\$53,913.10)
Balance	Jan 31/2010		<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)

WA 191000 Recoverable Gas Costs Amortized			
Feb-10			
	Total	Rates	Amortization
Schedule 101	13,390,535	0.13849	\$ 1,854,455.19
Schedule 111	5,854,732	0.13655	\$ 799,463.65
Schedule 121	(96,512)	0.12648	\$ (12,206.84)
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.12687	\$ -
Schedule 132W			\$ -
Schedule 146			\$ -
Spokane Rock Products			\$ -
Valley Hoq 146			\$ -
Large Customer			\$0.00
	<u>19,148,755</u>		\$ 2,641,712.01
		Adj	-
			\$ 2,641,712.01
		Subtotal	(15,690,677.82)
Interest		3.25%	(\$46,072.90)
Balance	2/28/2010		<u>(15,736,750.72)</u>

Feb-10 JOURNAL ENTRY		
	dr	cr
Total Interest Income 419600 GD WA		
Total Interest Expense 431600 GD WA	46,072.90	
Total WA Amortization Expense 805110 GD WA		(2,641,712.01)
Tracker transfer 191010 GD WA		
WA Recoverable Gas Costs 191000 GD WA	2,595,639.11	
		\$0.00

interest check  
(\$46,072.90)

WA 191000 Recoverable Gas Costs Amortized			
Mar-10			
	Total	Rates	Amortization
Schedule 101	12,015,275	0.13849	\$ 1,663,995.43
Schedule 111	4,487,010	0.13655	\$ 612,701.22
Schedule 121	418,497	0.12648	\$ 52,931.50
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.12687	\$ -
Schedule 132W			\$ -
Schedule 146	2,165,561	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hoq 146			\$ -
Large Customer			\$0.00
	<u>19,086,343</u>		\$ 2,329,628.15
	<u>19,086,343</u>		\$ 2,329,628.15
		Adj	-
			\$ 2,329,628.15
		Subtotal	(13,407,122.57)
Interest		3.25%	(\$39,465.66)
Balance	3/31/2010		<u>(13,446,588.23)</u>

Mar-10 JOURNAL ENTRY		
	dr	cr
Total Interest Income 419600 GD WA		
Total Interest Expense 431600 GD WA	39,465.66	
Total WA Amortization Expense 805110 GD WA		(2,329,628.15)
Tracker transfer 191010 GD WA		
WA Recoverable Gas Costs 191000 GD WA	2,290,162.49	
		\$0.00

interest check  
(\$39,465.66)

Washington Sales Volumes												
March/10 Description	Schedule	March/10 Billed	February/10 Unbilled	March/10 Unbilled	March/10 Net Unbilled	Total					Notes	
<b>Schedule Summary for Commodity Deferral :</b>												
Firm	101	13,792,342	11,521,757	9,744,690	(1,777,067)	12,015,275						
Firm	111	5,197,049	4,415,166	3,705,127	(710,039)	4,487,010						
Firm	112	108,369	0	0	0	108,369						
Firm	121	338,255	218,093	298,335	80,242	418,497						
Firm	122	178,549	0	0	0	178,549						
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	63,900	0	0	0	63,900						
Interruptible	132W	0	0	0	0	0						
<b>Total Firm Sales (GTT)</b>		19,678,464	16,155,016	13,748,152	(2,406,864)	17,271,900					Total retail sales for PGA commodity deferral include interruptible rate schedules	
	146	2,023,719	2,301,910	2,443,752	141,842	2,165,561						
<b>Total 146 Transportation Sales</b>		2,023,719	2,301,910	2,443,752	141,842	2,165,561						
	147	(5,498)	0	0	0	(5,498)						
	148	3,650,098	3,949,957	4,195,613	245,656	3,895,754						
<b>Total 147 &amp; 148 Transportation Sales</b>		3,644,600	3,949,957	4,195,613	245,656	3,890,256						
<b>Total sales</b>		26,346,783	22,406,883	20,387,517	(2,019,366)	23,327,417						
<b>Schedule Summary for Demand Deferral:</b>												
Firm	101	13,792,342	11,521,757	9,744,690	(1,777,067)	12,015,275						
Firm	111	5,197,049	4,415,166	3,705,127	(710,039)	4,487,010						
Firm	112	108,369	0	0	0	108,369						
Firm	121	338,255	218,093	298,335	80,242	418,497						
Firm	122	178,549	0	0	0	178,549						
Interruptible	131	0	0	0	0	0						
Interruptible	132	63,900	0	0	0	63,900						
Transportation	146	2,023,719	2,301,910	2,443,752	141,842	2,165,561						
		21,702,183	18,456,926	16,191,904	(2,265,022)	16,437,161					Total sales for PGA demand deferral include interruptible rate schedules & schedule 146 transportation	
<b>Schedule Summary for Commodity and Demand Amortization:</b>												
Firm	101	13,792,342	11,521,757	9,744,690	(1,777,067)	12,015,275					Sales for Decoupling amortization	
Firm	111	5,197,049	4,415,166	3,705,127	(710,039)	4,487,010						
Firm	121	338,255	218,093	298,335	80,242	418,497						
Firm	122G	0	0	0	0	0					Special amortization rate	
Firm	122L	0	0	0	0	0					Special amortization rate	
Firm	122W	0	0	0	0	0					Special amortization rate	
Interruptible	131	0	0	0	0	0						
Interruptible	132W	0	0	0	0	0					Special amortization rate	
Transportation	146	2,023,719	2,301,910	2,443,752	141,842	2,165,561						
		21,351,365	18,456,926	16,191,904	(2,265,022)	19,086,343					Volumes for PGA Commodity & Demand Amortization	
Firm	112	108,369	0	0	0	108,369					Annual lump sum amortization	
Firm	122	178,549	0	0	0	178,549					Annual lump sum amortization	
Interruptible	132	63,900	0	0	0	63,900					Annual lump sum amortization	
<b>Total Firm Sales</b>		19,614,564	16,155,016	13,748,152	(2,406,864)	17,207,700						
<b>Total Interruptible Sales</b>		63,900	0	0	0	63,900						
<b>Total Transportation Sales (Schedule 146)</b>		2,023,719	2,301,910	2,443,752	141,842	2,165,561						
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		3,644,600	3,949,957	4,195,613	245,656	3,890,256						
<b>Check Total sales</b>		26,346,783	22,406,883	20,387,517	(2,019,366)	23,327,417						