

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



**Corp.**

June 1, 2010

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

2010 JUN -3 AM 8:03  
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 Per 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)
April 2010						
Current Months Deferrals	(645,395.42)	(805,717.25)	160,321.83			
Amortization	1,793,339.11				1,793,339.11	
Interest	(42,815.97)	(1,712.31)	(7,114.30)		(33,989.36)	
April 2010 Ending Bal.	(15,277,817.83)	(1,036,804.84) OK	(2,553,774.57) OK	0.00 OK	(11,687,238.42) OK	(5,365,185.00)

**Avista Corporation Journal Entry**

Effective Date: 201004

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ


Last Saved by: Cameron Dunlop

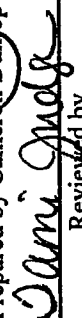
Last Saved: 05/06/2010 11:34 AM

Submitted by: Cameron Dunlop

Seq.	Co.#	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
11	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		654,222.03	WA DEFERRAL
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	WA	DL	645,395.42		WA DEFERRAL
45	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	8,826.61		WA DEFERRAL
50	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		246,986.05	ID DEFERRAL
55	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	ID	DL	246,030.63		ID DEFERRAL
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	955.42		ID DEFERRAL
80	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	1,759,349.75		WA AMORT
90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,793,339.11	WA AMORT
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	33,989.36		WA AMORT
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	739,845.93		ID AMORT
170	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		744,498.54	ID AMORT
180	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	4,652.61		ID AMORT
<b>TOTALS:</b>						<b>3,439,045.73</b>	<b>3,439,045.73</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  
  
 Date: 5/6/10

Reviewed by  
  
 Date: 5/6/10

Approved for Entry  
 Corporate Accounting use Only  
 Date



Washington/Idaho Gas Costs	Apr-10
Demand (Transportation) Costs	
NWP Fixed	\$ 1,640,718.00
NWP Variable	\$ 66,666.10
NWP Capacity Release	\$ (607,634.00)
NWP Total (excluding Refined)	\$ 1,099,750.10
GTN Fixed	\$ 197,664.68
GTN Variable	\$ 7,382.87
GTN Capacity Release	\$ (2,990.49)
Current Month Estimate	\$ 202,076.77
Transcanada Footfalls (BC System) Fixed	\$ 167,917.39
Transcanada Footfalls (BC System) Variable	\$ -
ANG Total	\$ 1,671,817.39
NOVA (AB System) Fixed	\$ 469,362.61
NOVA (AB System) Variable	\$ -
Spectra Westcoast Fixed	\$ 490,352.51
Spectra Westcoast Variable	\$ 111,607.66
WEI (Duke) Total	\$ 1,111,507.65
Quarter	\$ 320.66
Quarter	\$ 320.66
NOVA Fixed charges	\$ -
Third party capacity releases credit	\$ -
ANG Fixed charges	\$ -
ANG capacity release credit	\$ -
Counterparty Invoices Total	\$ -
Thermal Transport	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchases Journals	\$ (6,617.37)
WAI/D Buy/Sell Transportation Recovery	\$ 2,062,626.63
Total Demand Costs	\$ (74,070.77)
less variable costs charged to Commodity	\$ -
Total Demand Costs to be Allocated	\$ 2,062,626.63
Commodity Purchases (Natural Gas)	\$ -
Commodity Physical	\$ -
Misc	\$ -
Costrane Credit	\$ (81,091.60)
Broker Fees	\$ 366.69
Financial Settlements	\$ 166,091.26
Foreign Exchange Hedge Activity	\$ 63,079.09
Off system/Bookout	\$ -
Misc Adjustment	\$ 1,616,296.64
Total Commodity Costs from Purchase Journals	\$ 1,804,681.08
Storage Injections/Withdrawals	\$ -
FABF Commodity for Anderson Elementary	\$ -
WAI/D Gas Purchased from Interstate Asph	\$ -
G&T	\$ -
Broker Fees	\$ 3,068.63
Netwedge Broker Fees	\$ 270.66
plus variable costs from Demand	\$ 74,070.77
WAI/D Off System Revenue	\$ (9,372,392.37)
Total Commodity Costs to be Allocated	\$ 8,472,294.78
WA Imbalance	\$ (904,614.60)
ID Imbalance	\$ (126,668.39)
Total Deferred Commodity Costs:	\$ 5,046,123.66
Total Net Gas Costs	\$ 1,671,817.39
From DJ 430	\$ 16,054,195.96
Check	\$ -

Apr-10	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Expense Calculation					
Total Current Demand Costs (excluding refund)	\$ 3,905,456.93	\$ 1,390,928.97	\$ 597,531.89	\$ 9,023,747.77	\$ 2,453,547.02
Total Commodity Costs to be Allocated	\$ 8,472,294.78	\$ -	\$ -	\$ (904,614.60)	\$ (126,668.39)
Imbalance Cost Washington	\$ -	\$ -	\$ -	\$ -	\$ -
Imbalance Cost Idaho	\$ (126,668.39)	\$ -	\$ -	\$ -	\$ -
Total Commodity Costs before refund	\$ 8,046,123.80	\$ -	\$ -	\$ 5,717,233.17	\$ 2,328,690.63
Total	\$ 11,954,982.86	\$ 1,390,928.97	\$ 597,531.89	\$ 6,717,233.17	\$ 2,328,690.63
	check \$				

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volume	PGA Rate	PGA Revenue	PGA Volume	PGA Rate	PGA Revenue
<b>DEMAND</b>						
Schedule 101	9,097,166	0.0000	\$ 851,376.49	3,929,692	0.00336	\$ 396,876.05
Schedule 111	3,663,616	0.0000	\$ 333,200.61	1,468,369	0.00336	\$ 136,922.92
Schedule 112	79,306	0.0000	\$ 7,213.58	1,173	0.00336	\$ 109.51
Schedule 121	274,274	0.0000	\$ 20,650.51	0	0.00336	\$ -
Schedule 122	175,006	0.0000	\$ 13,464.06	0	0.00336	\$ -
Schedule 131	63,999	0.0000	\$ 3,665.13	0	0.00336	\$ -
Schedule 132	15,097,451	0.0000	\$ 945.76	5,397,293	0.00336	\$ 663,886.47
Schedule 148	15,097,451	0.0000	\$ 945.76	5,397,293	0.00336	\$ 663,886.47
Total Demand	15,097,451	0.0000	\$ 945.76	5,397,293	0.00336	\$ 663,886.47
			\$ 1,230,605.14			\$ -
			\$ 0.08161			\$ -
			\$ 15,097,451			\$ -
			check			
<b>COMMODITY</b>						
Schedule 101	9,097,166	0.0000	\$ 4,411,533.64	3,929,692	0.0000	\$ 1,927,592.52
Schedule 111	3,663,616	0.0000	\$ 1,700,762.66	1,468,369	0.0000	\$ 719,297.55
Schedule 112	79,306	0.0000	\$ 36,761.90	1,173	0.0000	\$ 576.38
Schedule 121	274,274	0.0000	\$ 133,599.13	0	0.0000	\$ -
Schedule 122	175,006	0.0000	\$ 87,047.69	0	0.0000	\$ -
Schedule 131	63,999	0.0000	\$ -	0	0.0000	\$ -
Schedule 132	63,999	0.0000	\$ 31,275.00	43,914	0.0000	\$ 21,099.23
Total Commodity	13,345,344	0.0000	\$ 6,622,959.42	5,440,277	0.0000	\$ 2,665,864.67
			\$ 0.48677			\$ -
			check			

Deferral Calculation	Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand
Total Deferral Expenses from above	\$ 6,717,233.17	\$ 1,390,928.97	\$ 2,328,690.63	\$ 597,531.89
PGA Deferral Revenue from above	\$ (6,522,950.42)	\$ (1,230,605.14)	\$ (2,668,664.67)	\$ (603,698.71)
Adjustments	\$ -	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (805,716.25)	\$ 160,323.83	\$ (339,973.94)	\$ 193,933.18
WA Total	\$ -	\$ (645,392.42)	\$ -	\$ (246,030.63)
ID Total	\$ -	\$ -	\$ -	\$ 193,933.18

JET Entry	Debits	Credits
	\$ 3,439,045.73	\$ (3,439,045.73)

Washington/Ohio Gas Costs

GL Account	Apr-10 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
Transportation Costs				
NWP Fixed	\$ 1,840,718.00	\$ -	\$ 1,840,718.00	
NWP Variable	\$ 67,001.00	\$ (312.90)	\$ 66,688.10	
NWP Capacity Release	\$ (807,534.00)	\$ -	\$ (807,534.00)	
NWP Total 804001 GD AN	\$ 1,100,185.00	\$ (312.90)	\$ 1,099,872.10	Invoice
GTN Fixed	\$ 187,584.58	\$ -	\$ 187,584.58	
GTN Variable	\$ 7,392.87	\$ -	\$ 7,392.87	
GTN Capacity Release	\$ (2,890.48)	\$ -	\$ (2,890.48)	
GTN Total 804001 GD AN	\$ 192,076.97	\$ -	\$ 192,076.97	Invoice
Transacadea Forthills (BC System) Fixed	\$ 183,857.00	\$ 4,360.39	\$ 187,917.39	
Transacadea Forthills (BC System) Variable	\$ 489,213.00	\$ 10,138.51	\$ 499,351.51	Invoice
NOVA (AS System) Fixed	\$ 459,213.00	\$ 10,138.51	\$ 469,351.51	
NOVA (AS System) Variable	\$ 108,578.00	\$ 5,932.55	\$ 111,507.55	Invoice
Spectra Westcoast Fixed	\$ 105,575.00	\$ 5,932.55	\$ 111,507.55	
Spectra Westcoast Variable	\$ -	\$ 320.88	\$ 320.88	
Questar	\$ -	\$ 320.88	\$ 320.88	
Questar Total 804001	\$ -	\$ 320.88	\$ 320.88	
NOVA Fixed charges	\$ -	\$ -	\$ -	CR estimate sheet
Third party capacity release credit	\$ -	\$ -	\$ -	
ANG Fixed charges	\$ -	\$ -	\$ -	
ANG capacity release credit	\$ -	\$ -	\$ -	
Courtesyparty Invoice Total 804001 GD AN	\$ -	\$ -	\$ -	
804001 GD AN	\$ -	\$ -	\$ -	
804001 GD AN	\$ -	\$ -	\$ -	
Intracompany Transportation Optimization	\$ -	\$ -	\$ -	Links
804001 GD AN	\$ -	\$ -	\$ -	
Total Demand Costs	\$ 2,090,608.77	\$ 20,440.23	\$ 2,111,049.00	
Check Figure	\$ 20,440.24			

Commodity Purchases (Natural Gas)

NGX Broker Fees	\$ -	\$ -	\$ -	
Misc	\$ -	\$ -	\$ -	
Broker Fees	\$ -	\$ 368.89	\$ 368.89	
Cochrane Credit Sept (Cash Rec'd)	\$ (81,081.80)	\$ -	\$ (81,081.80)	Actual Cash Rec'd
FX Hedge (Gain)/Loss	\$ 53,079.98	\$ -	\$ 53,079.98	Nuclear Database
System Gas purchases	\$ 18,003,201.07	\$ 34,104.18	\$ 18,037,305.25	Nuclear Database
Gas Costs Commodity	\$ 18,003,201.07	\$ 34,104.18	\$ 18,037,305.25	
Financial Commodity Cost(Benefit)	\$ 189,091.25	\$ -	\$ 189,091.25	Nuclear Database
Oil System Cost Bookout	\$ 1,818,298.84	\$ -	\$ 1,818,298.84	Nuclear Database
Misc Adjustment	\$ -	\$ -	\$ -	
Total Commodity Costs	\$ 19,742,889.15	\$ 34,170.86	\$ 19,777,060.01	
Check Figure	\$ 19,742,889.15			

232130 Prior Period Adjustments

Nuclear Storage acd. JPRARRIAN -10048	\$ (3,920,296.09)	\$ -	\$ (3,920,296.09)	
JP Injections	\$ 1,996,784.34	\$ -	\$ 1,996,784.34	
JP Withdrawals	\$ (1,923,531.71)	\$ -	\$ (1,923,531.71)	
Total JP	\$ -	\$ -	\$ -	
Clay Basin (QUESTAA) Injections	\$ 760.72	\$ -	\$ 760.72	
Clay Basin (QUESTAA) Withdrawals	\$ -	\$ -	\$ -	
Total Clay Basin	\$ 760.72	\$ -	\$ 760.72	
Check Figure	\$ (28,170.72)			

Total Net Storage (Injections)/Withdrawals

Total Net Storage (Injections)/Withdrawals	\$ (1,922,770.89)	\$ -	\$ (1,922,770.89)	
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Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	\$ -	\$ -	\$ -	
804000 GD AN	\$ -	\$ -	\$ -	
804000 GD AN	\$ -	\$ -	\$ -	
Broker Fees	\$ 3,056.63	\$ -	\$ 3,056.63	Broker Fee Journal
804017 GD AN	\$ -	\$ -	\$ -	
804017 GD AN	\$ 270.85	\$ -	\$ 270.85	Newedge Trading Fees
W/VD Sales for Resale Physical and Bookout -Fr-483008&483700 GD AN	\$ (9,372,392.37)	\$ -	\$ (9,372,392.37)	REV/GSALES & DJ431
W/VD Buy/Sell Transportation Recovery- pass thro 804001 GD AN	\$ (9,817.37)	\$ -	\$ (9,817.37)	P/L credit from GL (DJ 451)
GST Report (Quarterly)	\$ -	\$ -	\$ -	
FARF Commodity for Anderson Elementary/Lipwell 804000 GD AN	\$ -	\$ -	\$ -	
W/VD Gas Purchased from Interstate Asphalt (Arr 804000 GD AN	\$ -	\$ -	\$ -	
Total Costs for Deferral including net gas costs	\$ (28,170.72)	\$ -	\$ (28,170.72)	

Journal #	430 Entry	Dr.	Cr.	
804001 GD AN	\$ 2,071,047.00			Transportation/Demand Costs
804000 GD AN	\$ 18,037,305.23			Commodity Physical
804010 GD AN	\$ 53,079.98			Foreign Exchange Hedge Effect
804017 GD AN	\$ 368.89			Broker Fees ICE, Amex & NGX
804600 GD AN	\$ 189,091.25			Financial Settlements
232600 ZZ ZZ	\$ -			Turbine Payable
804700 GD AN	\$ 1,818,298.84			Oil System Bookout
232130 ZZ ZZ	\$ (21,718,098.21)			AP Gas Supply Transactions
184058 ZZ ZZ	\$ -			AP - Clearing
811008 GD AN	\$ (81,081.80)			Cochrane Education Credit
806308 GD AN	\$ -			Storage Withdrawals
808100 GD AN	\$ 1,996,784.34			Foreign Exchange Asset W/VD
178748 ZZ ZZ	\$ -			Foreign Exchange Liability W/VD
248748 ZZ ZZ	\$ -			Inventory - Clay Basin
184118 GD AN	\$ 1,923,531.71			Inventory - JP
184100 GD AN	\$ 25,789,483.05			(25,789,483.05)
Total Gas Costs	\$ 25,789,483.05			

Misc. DJ 430 Entry:				
804700 GD AN	\$ -			Thermal Transport
804001 GD AN	\$ -			Thermal Transport
232130 ZZ ZZ	\$ 1,486,727.93			Intra-Co Transfer Thermal
142100 ZZ ZZ	\$ (1,486,727.93)			Intra-Co Transfer Thermal
142600 ZZ ZZ	\$ (1,248,205.37)			Intra-Co Transfer Thermal
232600 ZZ ZZ	\$ -			Clear Broker Fee from Clearing Acct
184058 ZZ ZZ	\$ -			Clear Broker Fee from Clearing Acct
804017 GD AN	\$ -			FX Hedge Thermal Portion
232600 ZZ ZZ	\$ 189.78			FX Hedge Thermal Portion - Asset
178748 ZZ ZZ	\$ -			FX Hedge Thermal Portion - Liability
248748 ZZ ZZ	\$ -			FX Hedge Thermal Portion - Liability
232130 ZZ ZZ	\$ 11,777.79			Clear Prior Month FX Hedge AN
178748 ZZ ZZ	\$ -			Clear Prior Month FX Hedge - Asset
248748 ZZ ZZ	\$ -			Clear Prior Month FX Hedge - Liability
248748 ZZ ZZ	\$ -			Clear MTM on FX for 2 months out
182374 GD AA	\$ -			Clear MTM on FX for 2 months out
142600 ZZ ZZ	\$ -			Reclass Tension to Def Rev
232600 GD AN	\$ -			Reclass Tension to Def Rev
248748 ZZ ZZ	\$ 2,881.87			Clear MTM on FX for 2 months out
178748 ZZ ZZ	\$ -			Clear MTM on FX for 2 months out
178748 ZZ ZZ	\$ 2,147,588.34			Clear MTM on FX for 2 months out
Total Other Adj	\$ 2,147,588.34			(2,147,588.34)
Total DJ 430	\$ 20,817,069.39			(20,817,069.39)

804017 GD AN	\$ 3,056.63			Broker Fee Journal
804017 GD AN	\$ 270.85			Newedge Trading Fees
W/VD Buy/Sell Transportation Recovery- pass thro 804001 GD AN	\$ (9,372,392.37)			REV/GSALES & DJ431
GST Report (Quarterly)	\$ (9,817.37)			P/L credit from GL (DJ 451)
FARF Commodity for Anderson Elementary/Lipwell 804000 GD AN	\$ -			
W/VD Gas Purchased from Interstate Asphalt (Arr 804000 GD AN	\$ -			
Total Costs for Deferral including net gas costs	\$ (28,170.72)			

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

Balance Jan 31/2010 (18,332,389.83)

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 Hosiery 146			\$	-
Large Customer				\$0.00
	<u>19,148,755</u>		\$	<u>2,641,712.01</u>
		Adj		-
			\$	<u>2,641,712.01</u>
		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	2,185,561	0.00000	\$	-
Spokane Rock Products			\$	-
Valley Hosiery 146			\$	-
Large Customer				\$0.00
	<u>19,086,343</u>		\$	<u>2,329,628.15</u>
	19,086,343	Adj		-
			\$	<u>2,329,628.15</u>
		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)

WA 191000 Recoverable Gas Costs Amortized				
Apr-10				
	Total	Rates	Amortization	
Schedule 101	9,087,165	0.13849	\$	1,258,481.48
Schedule 111	3,683,815	0.13655	\$	500,293.94
Schedule 121	273,274	0.12648	\$	34,563.70
Schedule 122G			\$	-
Schedule 122L			\$	-
Schedule 122W			\$	-
Schedule 131	0	0.12687	\$	-
Schedule 132W			\$	-
Schedule 146	1,751,407	0.00000	\$	-
Spokane Rock Products			\$	-
Valley Hosiery 146			\$	-
Large Customer				\$0.00
	<u>14,775,661</u>		\$	<u>1,793,339.11</u>
	14,775,661	Adj		-
	0		\$	<u>1,793,339.11</u>
		Subtotal		(11,653,249.12)
Interest		3.25%		(\$33,989.36)
Balance		4/15/2010		<u>(11,687,238.48)</u>

Apr-10 JOURNAL ENTRY			dr	cr
Total Interest Income	419600 GD WA			
Total Interest Expense	431600 GD WA	33,989.36		
Total WA Amortization Expense	805110 GD WA			(1,793,339.11)
Tracker transfer	191010 GD WA			
WA Recoverable Gas Costs	191000 GD WA	1,759,349.75		
				\$0.00

interest check  
(\$33,989.36)

