

UG-161163-SI

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



Corp.

June 30, 2010

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 for May 2010. 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  
State and Federal Regulation

Enclosures

STATE OF WASHINGTON  
UTILITY AND TRANSPORTATION  
COMMISSION  
2010 JUL -2 AM 8:09

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
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)
May 2010						
Current Months Deferrals	(319,599.65)	(920,152.00)	600,552.35			
Amortization	1,217,609.36				1,217,609.36	
Interest	(40,161.37)	(4,054.05)	(6,103.23)		(30,004.09)	
May 2010 Ending Bal.	(14,419,969.49)	(1,961,010.89) OK	(1,959,325.45) OK	0.00 OK	(10,499,633.15) OK	(4,309,238.00)

**Avista Corporation Journal Entry**

Effective Date: 201005

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C


Category: DJ

Last Saved by: Cameron Dunlop

Submitted by: Cameron Dunlop

Last Saved: 06/04/2010 4:02 PM

Seq.	Co.#	FEERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
11	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		329,756.93	WA DEFERRAL
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	WA	DL	319,599.65		WA DEFERRAL
45	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	10,157.28		WA DEFERRAL
50	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		184,372.65	ID DEFERRAL
55	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	ID	DL	183,237.58		ID DEFERRAL
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,135.07		ID DEFERRAL
80	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	1,187,605.27		WA AMORT
90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,217,609.36	WA AMORT
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	30,004.09		WA AMORT
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	556,457.88		ID AMORT
170	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		560,570.59	ID AMORT
180	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	4,112.71		ID AMORT
<b>TOTALS:</b>						<b>2,292,309.53</b>	<b>2,292,309.53</b>	

  
 Prepared by Cameron Dunlop  
 Jami Grady  
 Reviewed by  
 Date 6/4/10  
 Date 6/4/10

**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

Account	Amount
Washing/Idaho Gas Costs	
Demand (Transportation) Costs	
NWP Fixed	\$ 1,902,076.00
NWP Variable	\$ 69,876.90
NWP Capacity Release	\$ (834,452.00)
NWP Total (excluding Refund)	\$ 1,137,500.90
GTN Fixed	\$ 204,170.73
GTN Variable	\$ 3,183.91
GTN Capacity Release	\$ (3,031.04)
Current Month Estimate	\$ 204,938.00
Transcanada Foothills (BC System) Fixed	\$ 188,862.69
Transcanada Foothills (BC System) Variable	\$ -
ANG Total	\$ 188,862.69
NOVA (AB System) Fixed	\$ 497,001.37
NOVA (AB System) Variable	\$ -
NOVA Total	\$ 497,001.37
Spectra Westcoast Fixed	\$ 103,853.61
Spectra Westcoast Variable	\$ -
WEE (Duke) Total	\$ 103,853.61
Quarter	
NOVA Fixed charges	\$ -
Third party capacity release credit	\$ -
ANG Fixed charges	\$ -
ANG capacity release credit	\$ -
Counterparty Invoice Total	\$ -
Thermal Transport	\$ -
Intracountry Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,132,889.83
WAI/D Buy/Sell Transportation Recovery	\$ (5,895.44)
Total Demand Costs	\$ 2,127,000.00
less variable costs charged to Commodity	\$ (73,073.61)
Total Demand Costs to be Allocated	\$ 2,053,926.39
Commodity Purchases (Natural Gas)	
Commodity Physical	\$ 28,920,857.09
Misc	\$ -
Codrane Credit	\$ (67,837.91)
Broker Fees	\$ -
Financial Settlements	\$ 158,184.48
Foreign Exchange Hedge Activity	\$ 289,767.27
Off system/Bookout	\$ -
Misc Adjustment	\$ 1,863,082.11
Total Commodity Costs from Purchase Journals	\$ 29,393,053.04
Storage Injections/Withdrawals	\$ (6,916,010.67)
FA/RB Commodity for Anderson Elementary	\$ -
WAI/D Gas Purchased from Interstate Asph	\$ -
GST	\$ -
Broker Fees	\$ 7,946.95
Newedge Broker Fees	\$ 418.23
plus variable costs from Demand	\$ 73,073.61
WAI/D OH System Revenue	\$ (17,363,843.85)
Total Commodity Costs to be Allocated	\$ 112,898.95
WA Imbalance	\$ 48,508.82
ID Imbalance	\$ 5,146,843.48
Total Deferred Commodity Costs:	\$ 48,508.82
Total Net Gas Costs	\$ 2,053,926.39
From DJ 430	\$ 7,205,459.31
Check	\$ 9,259,385.70

System	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
May-10		68.96%	30.05%	68.02%	30.98%
Expense Calculation					
Total Current Demand Costs (excluding refund)	\$ 2,053,926.39	\$ 1,440,701.27	\$ 613,225.12	\$ 1,440,701.27	\$ 613,225.12
Total Commodity Costs to be Allocated	\$ 4,865,634.71	\$ 3,441,156.05	\$ 1,544,478.66	\$ 3,441,156.05	\$ 1,544,478.66
Imbalance Cost Washington	\$ 112,000.00	\$ -	\$ -	\$ 112,000.00	\$ -
Imbalance Cost Idaho	\$ 48,508.82	\$ -	\$ -	\$ -	\$ 48,508.82
Total Commodity Costs before refund	\$ 5,146,843.49	\$ 3,553,858.01	\$ 1,592,987.48	\$ 3,553,858.01	\$ 1,592,987.48
Total	\$ 7,205,459.31	\$ 5,146,843.49	\$ 2,058,242.64	\$ 5,146,843.49	\$ 2,058,242.64

WASHINGTON		IDAHO	
Balance Sheet	Def Rev Calc	Balance Sheet	Def Rev Calc
Demand		Demand	
Schedule 101	543,525.39	Schedule 101	2,892,839
Schedule 111	250,877.50	Schedule 111	1,180,150
Schedule 112	5,668.90	Schedule 112	6,216
Schedule 121	22,453.95	Schedule 121	0
Schedule 122	12,006.30	Schedule 122	0
Schedule 131	0	Schedule 131	0
Schedule 132	3,623.33	Schedule 132	0
Schedule 148	9,057.60	Schedule 148	0
Total Demand	11,008,744	Total Demand	4,093,205
Commodity		Commodity	
Schedule 101	2,895,509.71	Schedule 101	2,892,839
Schedule 111	1,348,080.45	Schedule 111	1,180,150
Schedule 112	30,481.81	Schedule 112	6,216
Schedule 121	145,167.62	Schedule 121	0
Schedule 122	84,037.10	Schedule 122	0
Schedule 131	0	Schedule 131	0
Schedule 132	30,751.45	Schedule 132	0
Total Commodity	4,474,008.00	Total Commodity	4,108,372
Total	15,487,492.00	Total	8,201,577.00

Deferral Calculation		ID Total	
Washington	Idaho	Washington	Idaho
Commodity	3,563,858.01	Commodity	1,592,987.48
Demand	(4,474,008.00)	Demand	(2,015,238.63)
Total	(910,149.99)	Total	(422,251.15)
Amount to be Deferred	\$ 910,149.99	Amount to be Deferred	\$ 422,251.15

JET Entry	
Debits	Credits
2,292,309.52	(2,292,309.52)

**Washington/Delco Gas Costs**

GL Account	May-10 Costs	Previous Month True-up	Journal Entry	Source & Destination
<b>Transportation Costs</b>				
NWP Fixed	\$ 1,902,076.00	\$ -	\$ 1,902,076.00	
NWP Variable	\$ 71,143.00	\$ (1,263.10)	\$ 69,879.90	
NWP Capacity Release	\$ (834,462.00)	\$ -	\$ (834,462.00)	
<b>GTN Fixed</b>	\$ 1,338,767.00	\$ (1,263.10)	\$ 1,337,503.90	Invoice
<b>GTN Variable</b>	\$ 204,170.73	\$ -	\$ 204,170.73	
<b>GTN Capacity Release</b>	\$ 3,183.81	\$ -	\$ 3,183.81	
<b>GTN Total 804001 GD AN</b>	\$ (3,931.04)	\$ -	\$ (3,931.04)	
Transcanada Footnote (GC System) Fixed	\$ 204,333.60	\$ (7,673.41)	\$ 196,660.19	Invoice
Transcanada Footnote (GC System) Variable	\$ 206,336.00	\$ -	\$ 206,336.00	
<b>ANG Total 804001 GD AN</b>	\$ (7,673.41)	\$ -	\$ (7,673.41)	
NOVA (AB System) Fixed	\$ 516,200.00	\$ (19,198.63)	\$ 497,001.37	Invoice
NOVA (AB System) Variable	\$ 516,200.00	\$ (19,198.63)	\$ 497,001.37	
Spectra Westcoast Fixed	\$ 102,172.00	\$ -	\$ 102,172.00	
Spectra Westcoast Variable	\$ 102,172.00	\$ -	\$ 102,172.00	
<b>Quesar</b>	\$ -	\$ -	\$ -	
<b>Quesar Total 804001</b>	\$ -	\$ -	\$ -	
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	\$ -	\$ -	\$ -	
Intracompany Transportation Optimization	\$ -	\$ -	\$ -	Unde
<b>Total Demand Costs</b>	\$ 2,167,806.60	\$ (26,423.53)	\$ 2,141,383.07	
Check Figure	\$ (26,423.53)			

GL Account	May-10 Costs	Previous Month True-up	Journal Entry	Source & Destination
<b>Commodity Purchases (Natural Gas)</b>				
NGX Broker Fees	\$ -	\$ -	\$ -	
Misc. Broker Fees	\$ -	\$ -	\$ -	
Cochrane Credit Sept (Cash Rec'd)	\$ (967,837.31)	\$ -	\$ (67,837.31)	Actual Cash Rec'd
FX Hedge (Gain/Loss)	\$ 289,767.27	\$ -	\$ 289,767.27	Nucleus Database
System Gas purchases	\$ 26,833,100.61	\$ 87,756.48	\$ 26,920,857.09	Nucleus Database
Gas Costs Commodity	\$ 26,833,100.61	\$ 87,756.48	\$ 26,920,857.09	
Financial Commodity Cost	\$ 194,042.18	\$ -	\$ 194,042.18	Nucleus Database
Financial Commodity (Benefit)	\$ (35,857.70)	\$ -	\$ (35,857.70)	Nucleus Database
Off System Cost Bookout	\$ 1,883,082.11	\$ -	\$ 1,883,082.11	Nucleus Database
Misc Adjustment	\$ -	\$ -	\$ -	
<b>Total Commodity Costs</b>	\$ 29,154,134.47	\$ 87,756.48	\$ 29,241,890.95	
Check Figure	\$ (87,756.48)			
232130 Prior Period Adjustments	\$ -	\$ -	\$ -	

GL Account	May-10 Costs	Previous Month True-up	Journal Entry	Source & Destination
<b>Nucleus Storage acct. JIPRAIRIAN-100408</b>				
JP Injections	\$ (6,886,501.55)	\$ -	\$ (6,886,501.55)	
JP Withdrawals	\$ 24,488.67	\$ -	\$ 24,488.67	
<b>Total JP</b>	\$ (6,862,012.88)	\$ -	\$ (6,862,012.88)	
Clay Basin (QUESTAA) Injections	\$ (63,987.69)	\$ -	\$ (63,987.69)	
Clay Basin (QUESTAA) Withdrawals	\$ (63,987.69)	\$ -	\$ (63,987.69)	
<b>Total Clay Basin</b>	\$ (127,975.38)	\$ -	\$ (127,975.38)	
<b>Total Net Storage (Injections)Withdrawals</b>	\$ (6,990,010.67)	\$ -	\$ (6,990,010.67)	
Information from other Journals - Deferred Costs:				
WA Imbalances from DJ 436	\$ 24,415,932.40	\$ 61,332.95	\$ 24,477,265.35	Net Gas Costs after In
WA Imbalances from DJ 436	\$ -	\$ -	\$ -	
Broker Fees	\$ 7,945.35	\$ -	\$ 7,945.35	Broker Fees Journal
W/ID Sales for Resale Physical and Bookout - FIC-4630004/4637000 GD AN	\$ 416.23	\$ -	\$ 416.23	Newedge Trading Fees
W/ID Buy/Sell Transportation Recovery- pass thro 804001 GD AN	\$ (17,363,843.65)	\$ -	\$ (17,363,843.65)	REV/SALSALES & D.J.431
GST Recor (Quarterly)	\$ (6,695.44)	\$ -	\$ (6,695.44)	Pull credit from GL (DJ 461)
FAFR Commodity for Anderson Elementary/Lipsett/804000 GD AN	\$ -	\$ -	\$ -	
W/ID Gas purchased from Interstate Asphalt (Avr 804000 GD AN	\$ -	\$ -	\$ -	
<b>Total Costs for Deferred Including net gas costs</b>	\$ (17,363,843.65)	\$ -	\$ (17,363,843.65)	

Journal # 430 Entry	Dr.	Cr.	Source & Destination
804001 GD AN	\$ 2,141,383.07	\$ -	Transportation/Demand Costs
804000 GD AN	\$ 26,920,857.09	\$ -	Commodity Physical
804010 GD AN	\$ 289,767.27	\$ -	Foreign Exchange Hedge Effect
804017 GD AN	\$ -	\$ -	Broker Fees ICE, Amerex & NGX
804600 GD AN	\$ 194,042.18	\$ -	Financial Settlements - Cost/Benefit
232620 ZZ ZZ	\$ -	\$ -	Turbine Payable
804700 GD AN	\$ 1,883,082.11	\$ -	Off System Bookout
232130 ZZ ZZ	\$ -	\$ (31,071,530.14)	AP Gas Supply Transactions
142600 ZZ ZZ	\$ 35,857.70	\$ -	Financial Settlements - AP (Benefit)
164055 ZZ ZZ	\$ -	\$ -	AP - Clearing
811000 GD AN	\$ (67,837.31)	\$ -	Cochrane Extraction Credit
808200 GD AN	\$ -	\$ (6,940,690.24)	Storage Injections
808100 GD AN	\$ 24,488.67	\$ -	Storage Withdrawals
176745 ZZ ZZ	\$ -	\$ (289,767.27)	Foreign Exchange Asset W/ID
245745 ZZ ZZ	\$ 53,987.69	\$ -	Foreign Exchange Liability W/ID
164116 GD AA	\$ 8,662,012.88	\$ -	Inventory - Clay Basin
164100 GD AN	\$ -	\$ (38,569,632.06)	Inventory - JP
<b>Total Gas Costs</b>	\$ 38,569,632.06	\$ (38,569,632.06)	
<b>NETS TO DATE:</b>			
804001 GD AN	\$ -	\$ -	Thermal Transport
804001 GD AN	\$ -	\$ -	Thermal Transport
232130 ZZ ZZ	\$ 1,898,341.96	\$ -	Intra-Co Transfer Thermal
142130 ZZ ZZ	\$ (1,809,341.96)	\$ -	Intra-Co Transfer Thermal
142600 ZZ ZZ	\$ (4,327,965.51)	\$ -	Intra-Co Transfer Thermal
336500 ZZ ZZ	\$ 4,327,965.51	\$ -	Intra-Co Transfer Thermal
18-0355 ZZ ZZ	\$ -	\$ -	Clear Broker Fee from Clearing Acct
804017 GD AN	\$ -	\$ -	Clear Broker Fee from Clearing Acct
232620 ZZ ZZ	\$ 27,583.79	\$ -	FX Hedge Thermal Portion
176745 ZZ ZZ	\$ -	\$ (27,583.79)	FX Thermal Portion - Asset
245745 ZZ ZZ	\$ -	\$ -	
232130 ZZ ZZ	\$ -	\$ (53,079.89)	Clear Prior Month FX Hedge AN
176745 ZZ ZZ	\$ -	\$ -	Clear Prior Month FX Hedge - Liability
245745 ZZ ZZ	\$ 53,079.89	\$ -	Clear MTM on FX for 2 months out
182374 GD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
142600 ZZ ZZ	\$ -	\$ -	Reclass Terasen to Def Rev
252028 GD AN	\$ -	\$ -	Reclass Terasen to Def Rev
245740 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
176745 ZZ ZZ	\$ 5,817,951.25	\$ -	Clear MTM on FX for 2 months out
<b>Total Other Adj</b>	\$ 5,817,951.25	\$ (5,817,951.25)	
<b>Total DJ 430</b>	\$ 44,287,584.21	\$ (44,287,584.21)	

CR to expense (increase 804)

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

	Total	Commodity	Demand	
2/10 Ending Balance	(3,462,342.93)	(711,036.26)	(2,736,954.66)	(1,435,200)
3/10 Current Mo Deferrals	534,638.82	481,162.63	53,476.19	0.00
Misc Adjustment	0.00			0.00
Adjustments	0.00	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)	(2,663,478.47)	(23,005.19)
4/10 Current Mo Deferrals	(645,395.42)	(805,717.25)	160,321.83	0.00
Misc Adjustment	0.00			0.00
Adjustments	0.00	0.00		0.00
Cascade	0.00			0.00
Terasen	0.00			0.00
Interest	(8,826.61)		(8,826.61)	
4/10 Ending Balance	(3,590,579.33)	(1,035,590.89)	(2,523,156.64)	(31,831.80)
5/10 Current Mo Deferrals	(319,599.65)	(420,152.00)	800,332.38	0.00
Misc Adjustment	0.00			0.00
Adjustments	0.00	0.00		0.00
Cascade	0.00			0.00
Terasen	0.00			0.00
Interest	(10,157.28)		(10,157.28)	
5/10 Ending Balance	(3,920,336.26)	(1,955,742.89)	(1,922,604.29)	(41,989.08)

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	525,685.63	0.00
Deferral exp	805120 GD WA	0.00	(534,638.82)
Interest Income	419000 GD WA		0.00
Interest Expense	431000 GD WA	8,653.19	
			(0.00)

3.25%

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(654,222.09)
Deferral exp	805120 GD WA	645,365.42	0.00
Interest Income	419000 GD WA		0.00
Interest Expense	431000 GD WA	8,826.61	
			(0.00)

3.25%

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(829,756.93)
Deferral exp	805120 GD WA	319,599.65	0.00
Interest Income	419000 GD WA		0.00
Interest Expense	431000 GD WA	10,157.28	
			(0.00)

3.25%

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

Balance 2/28/2010 (15,736,750.72)

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 Host 146			\$ -
Large Customer			\$0.00
	<u>19,086,343</u>		\$ 2,329,628.15
	19,086,343	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)

WA 191000 Recoverable Gas Costs Amortized			
Apr-10			
	Total	Rates	Amortization
Schedule 101	9,087,165	0.13849	\$ 1,258,481.48
Schedule 111	3,663,815	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 Host 146			\$ -
Large Customer			\$0.00
	<u>14,775,661</u>		\$ 1,793,339.11
	14,775,661	Adj	-
	0		\$ 1,793,339.11
		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)

WA 191000 Recoverable Gas Costs Amortized			
May-10			
	Total	Rates	Amortization
Schedule 101	5,801,317	0.13849	\$ 803,424.39
Schedule 111	2,758,108	0.13655	\$ 376,619.65
Schedule 121	297,006	0.12648	\$ 37,565.32
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.12687	\$ -
Schedule 132W			\$ -
Schedule 146	1,855,138	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Host 146			\$ -
Large Customer			\$0.00
	<u>10,711,569</u>		\$ 1,217,609.36
	10,711,569	Adj	-
	0		\$ 1,217,609.36
		Subtotal	(10,469,629.12)
Interest		3.25%	(\$30,004.09)
Balance		5/15/2010	<u>(10,499,633.21)</u>

May-10			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	30,004.09	
Total WA Amortization Expense	805110 GD WA		(1,217,609.36)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191000 GD WA	1,187,605.27	
			\$0.00

interest check  
(\$30,004.09)

Washington Sales Volumes		May/10 Billed	Apr/10 Unbilled	May/10 Unbilled	May/10 Net Unbilled	Total	Notes
<b>Schedule SumApry for Commodity Deferral :</b>							
Firm 101		8,026,903	6,713,208	4,487,622	(2,225,586)	5,801,317	
Firm 111		3,470,215	2,603,158	1,891,051	(712,107)	2,758,108	
Firm 112		62,323	0	0	0	62,323	
Firm 121		315,059	233,005	214,952	(18,053)	297,006	
Firm 122		171,936	0	0	0	171,936	
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		62,916	0	0	0	62,916	
Interruptible 132W		0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		<b>12,109,362</b>	<b>9,549,371</b>	<b>6,593,625</b>	<b>(2,955,746)</b>	<b>9,153,606</b>	<b>Total retail sales for PGA commodity deferral includes interruptible rate schedules</b>
<b>Total 146 Transportation Sales</b>							
		2,050,846	1,943,508	1,747,800	(195,708)	1,855,138	
		2,050,846	1,943,508	1,747,800	(195,708)	1,855,138	
<b>Total 147 &amp; 148 Transportation Sales</b>							
		299,630	0	0	0	299,630	
		3,673,787	3,450,177	3,069,336	(380,841)	3,292,946	
		3,973,417	3,450,177	3,069,336	(380,841)	3,592,576	
<b>Total sales</b>		<b>16,133,615</b>	<b>14,943,056</b>	<b>11,410,761</b>	<b>(3,532,295)</b>	<b>14,601,320</b>	
<b>Schedule SumApry for Demand Deferral:</b>							
Firm 101		8,026,903	6,713,208	4,487,622	(2,225,586)	5,801,317	
Firm 111		3,470,215	2,603,158	1,891,051	(712,107)	2,758,108	
Firm 112		62,323	0	0	0	62,323	
Firm 121		315,059	233,005	214,952	(18,053)	297,006	
Firm 122		171,936	0	0	0	171,936	
Interruptible 131		0	0	0	0	0	
Interruptible 132		62,916	0	0	0	62,916	
Transportation 146		2,050,846	1,943,508	1,747,800	(195,708)	1,855,138	
		14,160,198	11,492,879	8,341,425	(3,151,454)	11,008,744	<b>Total sales for PGA demand deferral includes interruptible rate schedules &amp; schedule 146 transportation</b>
<b>Schedule SumApry for Commodity and Demand Amortization:</b>							
Firm 101		8,026,903	6,713,208	4,487,622	(2,225,586)	5,801,317	<b>Sales for Decoupling amortization</b>
Firm 111		3,470,215	2,603,158	1,891,051	(712,107)	2,758,108	
Firm 121		315,059	233,005	214,952	(18,053)	297,006	
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	<b>Special amortization rate</b>
Interruptible 132W		0	0	0	0	0	<b>Special amortization rate</b>
Transportation 146		2,050,846	1,943,508	1,747,800	(195,708)	1,855,138	
		13,663,023	11,492,879	8,341,425	(3,151,454)	10,711,569	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>
<b>Total Firm Sales</b>							
		62,323	0	0	0	62,323	<b>Annual lump sum amortization</b>
		171,936	0	0	0	171,936	<b>Annual lump sum amortization</b>
		62,916	0	0	0	62,916	<b>Annual lump sum amortization</b>
<b>Total Interruptible Sales</b>		<b>62,916</b>	<b>0</b>	<b>0</b>	<b>(2,955,746)</b>	<b>9,090,690</b>	
<b>Total Transportation Sales (Schedule 146)</b>		<b>2,050,846</b>	<b>1,943,508</b>	<b>1,747,800</b>	<b>(195,708)</b>	<b>1,855,138</b>	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		<b>3,973,417</b>	<b>3,450,177</b>	<b>3,069,336</b>	<b>(380,841)</b>	<b>3,592,576</b>	
<b>Check total sales</b>		<b>16,133,615</b>	<b>14,943,056</b>	<b>11,410,761</b>	<b>(3,532,295)</b>	<b>14,601,320</b>	