

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



**Corp.**

August 31, 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 June 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,

A handwritten signature in black ink that reads 'Craig L. Bertholf'.

Craig L. Bertholf  
Rate Analyst  
State and Federal Regulation

Enclosures

2010 SEP -2 AM 8:49

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
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)
June 2010						
Current Months Deferrals	208,674.12	(688,039.81)	896,713.93			
Amortization	777,677.71				777,677.71	
Interest	(37,718.40)	(6,242.79)	(4,092.21)		(27,383.40)	
June 2010 Ending Bal.	(13,471,336.06)	(2,655,293.49) OK	(1,066,703.73) OK	0.00 OK	(9,749,338.84) OK	(3,605,656.00)
July 2010						
Current Months Deferrals	(649,537.58)	(1,754,904.61)	1,105,367.03			
Amortization	550,687.25				550,687.25	
Interest	(36,618.73)	(9,567.85)	(1,392.14)		(25,658.74)	
July 2010 Ending Bal.	(13,606,805.12)	(4,419,765.95) OK	37,271.16 OK	0.00 OK	(9,224,310.33) OK	(3,014,903.00)

**Avista Corporation Journal Entry**

Effective Date: 201007

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Cameron Dunlop

Last Saved: 08/06/2010 12:08 PM

Type: C



Submitted by: Cameron Dunlop

Category: DJ

<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		660,497.57	WA DEFERRAL
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	WA	DL	649,537.58		WA DEFERRAL
45	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	10,959.99		WA DEFERRAL
50	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		351,375.17	ID DEFERRAL
55	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	ID	DL	350,093.14		ID DEFERRAL
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,282.03		ID DEFERRAL
75	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	25,658.74		WA AMORT
90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		550,687.25	WA AMORT
95	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	525,028.51		WA AMORT
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	3,495.58		ID AMORT
150	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		264,829.14	ID AMORT
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	261,333.56		ID AMORT
<b>TOTALS:</b>						<b>1,827,389.13</b>	<b>1,827,389.13</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	8/6/10 _____ Date
 _____ Reviewed by	8/6/10 _____ 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		
4/10 Ending Balance	<u>(3,590,579.33)</u>	<u>(1,035,590.89)</u>	<u>(2,523,156.64)</u>	<u>(31,831.80)</u>	0.00
(3,590,579.33)					
5/10 Current Mo Deferrals	(319,599.65)	(820,152.00)	600,552.35	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	<u>(10,157.28)</u>			<u>(10,157.28)</u>	
5/10 Ending Balance	<u>(3,920,336.26)</u>	<u>(1,955,742.89)</u>	<u>(1,922,604.29)</u>	<u>(41,989.08)</u>	0.00
(3,920,336.26)					
6/10 Current Mo Deferrals	208,674.12	(688,039.81)	896,713.93	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	<u>(10,335.00)</u>			<u>(10,335.00)</u>	
6/10 Ending Balance	<u>(3,721,997.14)</u>	<u>(2,643,782.70)</u>	<u>(1,025,890.36)</u>	<u>(52,324.08)</u>	0.00
(3,721,997.14)					
7/10 Current Mo Deferrals	/(649,537.58)	(1,754,904.61)	1,105,367.03	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	<u>(10,959.99)</u>			<u>(10,959.99)</u>	
7/10 Ending Balance	<u>(4,382,494.70)</u>	<u>(4,398,687.31)</u>	<u>79,476.68</u>	<u>(63,284.07)</u>	0.00
(4,382,494.70)					

(0.00)

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(329,756.93)
Deferral exp	805120 GD WA	319,599.65	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	10,157.28	
3.25%			(0.00)

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	198,339.12	0.00
Deferral exp	805120 GD WA	0.00	(208,674.12)
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	10,335.00	
3.25%			0.00

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(660,497.57)
Deferral exp	805120 GD WA	649,537.58	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	10,959.99	
3.25%			(0.00)

**Washington/Idaho Gas Costs**

	Jul/10	Jul-10
<b>Demand (Transportation) Costs</b>		
NWP Fixed	\$ 1,902,076.00	
NWP Variable	\$ 25,479.78	
NWP Capacity Release	\$ (834,452.00)	
NWP Total (excluding Refund)	\$ 1,093,103.78	
GTN Fixed	\$ 204,170.73	
GTN Variable	\$ 1,835.60	
GTN Capacity Release	\$ (3,015.42)	
Current Month Estimate	\$ 202,990.91	
Transcanada Foothills (BC System) Fixed	\$ 224,095.96	
Transcanada Foothills (BC System) Variable	\$ -	
ANG Total	\$ 224,095.96	
NOVA (AB System) Fixed	\$ 540,930.22	
NOVA (AB System) Variable	\$ -	
NOVA Total	\$ 540,930.22	
Spectra Westcoast Fixed	\$ 99,704.30	
Spectra Westcoast Variable	\$ -	
WEI (Duke) Total	\$ 99,704.30	
Questar	\$ 894.31	
Questar	\$ 894.31	
NOVA Fixed charges	\$ -	
Third party capacity release credit	\$ -	
ANG Fixed charges	\$ -	
ANG capacity release credit	\$ -	
Counterparty Invoice Total	\$ -	
Thermal Transport	\$ -	
Intracompany Transportation Optimization	\$ -	
<b>Total Demand Costs from Purchase Journals</b>	<b>\$ 2,181,719.48</b>	
WA/ID Buy/Sell Transportation Recovery	\$ (8,542.51)	
<b>Total Demand Costs</b>	<b>\$ 2,153,176.97</b>	
less variable costs charged to Commodity	\$ (27,315.38)	
<b>Total Demand Costs to be Allocated</b>	<b>\$ 2,125,861.59</b>	
<b>Commodity Purchases (Natural Gas)</b>		
Commodity Physical	804000 GD AN	\$ 16,479,140.09
Misc	804000 GD AN	\$ 2.41
Cochrane Credit	811000 GD AN	\$ (69,581.79)
Broker Fees	804017 GD AN	\$ 2,274.43
Financial Settlements	804600 GD AN	\$ 170,573.63
Foreign Exchange Hedge Activity	804010 GD AN	\$ (179,765.60)
Off system Bookout	804700 GD AN	\$ 887,191.94
Misc Adjustment	804000 GD AN	\$ -
<b>Total Commodity Costs from Purchase Journals</b>	<b>\$ 17,289,835.11</b>	
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ (425,370.01)
FAFB Commodity for Anderson		
Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate		
Asphalt (Annual)	804000 GD AN	\$ -
GST	804000 GD AN	\$ -
Broker Fees	804017 GD AN	\$ 5,559.15
Newedge Broker Fees	804017 GD AN	\$ 37.10
plus variable costs from Demand		\$ 27,315.38
WA/ID Off System Revenue		\$ (16,148,721.58)
<b>Total Commodity Costs to be Allocated</b>	<b>\$ 748,655.15</b>	
WA Imbalance	804000 GD AN	\$ (219,474.98)
ID Imbalance	804000 GD AN	\$ (91,978.63)
<b>Total Deferred Commodity Costs</b>	<b>\$ 437,201.54</b>	
<b>Total Net Gas Costs</b>	<b>\$ 2,563,063.13</b>	
From DJ 430	<b>2,563,063.13</b>	
Check \$	\$ -	

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%	68.25%	31.75%
Total Current Demand Costs (excluding refund)		\$ 2,125,861.59	\$ 1,487,040.18	\$ 638,821.41		
Total Commodity Costs to be Allocated		\$ 748,655.15			\$ 510,947.71	\$ 237,707.44
Imbalance Cost Washington		\$ (219,474.98)			\$ (219,474.98)	
Imbalance Cost Idaho		\$ (91,978.63)				\$ (91,978.63)
Total Commodity Costs before refund		\$ 437,201.54			\$ 291,472.73	\$ 145,728.81
<b>Total</b>		<b>\$ 2,563,063.13</b>	<b>\$ 1,487,040.18</b>	<b>\$ 638,821.41</b>	<b>\$ 291,472.73</b>	<b>\$ 145,728.81</b>
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	2,485,506	0.09369	\$ 232,867.06	Schedule 101	1,004,506	0.09336	\$ 93,780.68
Schedule 111	1,294,457	0.09096	\$ 117,743.81	Schedule 111	914,963	0.09336	\$ 85,420.95
Schedule 112	0	0.09096	\$ -	Schedule 112	0	0.09336	\$ -
Schedule 121	234,910	0.07560	\$ 17,759.20	Schedule 121	0	0.09336	\$ -
Schedule 122	135,198	0.07560	\$ 10,220.97	Schedule 122	0	0.09336	\$ -
Schedule 131	0	0.05759	\$ -	<b>Total Demand</b>	<b>1,919,469</b>		<b>\$ 179,201.63</b>
Schedule 132	36,719	0.05759	\$ 2,114.65		1,919,469	check	\$ 0.09336
Schedule 146	1,791,611	0.00054	\$ 967.47		0.00		\$ -
<b>Total Demand</b>	<b>5,978,401</b>		<b>\$ 381,673.15</b>				
	5,978,401	check	\$ 0.06384				
	0.00						
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	2,485,506	0.48877	\$ 1,214,840.77	Schedule 101	1,004,506	0.49052	\$ 492,730.28
Schedule 111	1,294,457	0.48877	\$ 632,691.75	Schedule 111	914,963	0.49052	\$ 448,807.65
Schedule 112	0	0.48877	\$ -	Schedule 112	0	0.49052	\$ -
Schedule 121	234,910	0.48877	\$ 114,816.96	Schedule 121	0	0.49052	\$ -
Schedule 122	135,198	0.48877	\$ 66,080.73	Schedule 122	0	0.49052	\$ -
Schedule 131	0	0.48877	\$ -	Schedule 131	0	0.49052	\$ -
Schedule 132	36,719	0.48877	\$ 17,947.15	Schedule 132	28,345	0.49052	\$ 13,903.79
<b>Total Commodity</b>	<b>4,186,790</b>		<b>\$ 2,048,377.35</b>	<b>Total Commodity</b>	<b>1,947,814</b>		<b>\$ 955,441.72</b>
	4,186,790	check	\$ 0.48877		1,947,814	check	\$ 0.49052
	0.00				0.00		

Washington		Washington		Idaho		Idaho		Totals from above
Commodity	Demand	Commodity	Demand	Commodity	Demand	Commodity	Demand	
\$ 291,472.73	\$ 1,487,040.18	\$ 145,728.81	\$ 638,821.41	\$ 2,563,063.13	\$ (3,562,693.85)	\$ (999,630.72)	\$ (999,630.72)	
\$ (2,048,377.35)	\$ (381,673.15)	\$ (955,441.72)	\$ (179,201.63)	\$ (1,754,904.61)	\$ 1,105,367.03	\$ (809,712.92)	\$ 459,819.78	\$ (999,630.72)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WA Total	(649,537.58)	ID Total	(350,093.14)	\$ -	\$ -	\$ -	\$ -	\$ -

JET Entry	
Debits	Credits
1,827,389.12	(1,827,389.12)
\$ -	\$ -

Washington/Idaho Gas Costs	GL Account	Jul-10 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
<b>Transportation Costs</b>					
NWP Fixed		\$ 1,902,076.00	\$ -	\$ 1,902,076.00	
NWP Variable		\$ 23,613.00	\$ 1,866.78	\$ 25,479.78	
NWP Capacity Release		\$ (834,452.00)	\$ -	\$ (834,452.00)	
	NWP Total 804001 GD AN	\$ 1,091,237.00	\$ 1,866.78	\$ 1,093,103.78	Invoice
GTN Fixed		\$ 204,170.73	\$ -	\$ 204,170.73	
GTN Variable		\$ 1,835.60	\$ -	\$ 1,835.60	
GTN Capacity Release		\$ (3,015.42)	\$ -	\$ (3,015.42)	
	GTN Total 804001 GD AN	\$ 202,990.91	\$ -	\$ 202,990.91	Invoice
Transcanada Foothills (BC System) Fixed		\$ 218,481.00	\$ 5,614.96	\$ 224,095.96	
Transcanada Foothills (BC System) Variable		\$ -	\$ -	\$ -	
	ANG Total 804001 GD AN	\$ 218,481.00	\$ 5,614.96	\$ 224,095.96	Invoice
NOVA (AB System) Fixed		\$ 526,884.00	\$ 14,046.22	\$ 540,930.22	
NOVA (AB System) Variable		\$ -	\$ -	\$ -	
	NOVA Total 804001 GD AN	\$ 526,884.00	\$ 14,046.22	\$ 540,930.22	Invoice
Spectra Westcoast Fixed		\$ 91,299.00	\$ 8,405.30	\$ 99,704.30	
Spectra Westcoast Variable		\$ -	\$ -	\$ -	
	WEI (Duke) Total 804001 GD AN	\$ 91,299.00	\$ 8,405.30	\$ 99,704.30	
Questar		\$ -	\$ 894.31	\$ 894.31	
	Questar Total 804001	\$ -	\$ 894.31	\$ 894.31	
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	\$ -	\$ -	\$ -	
Intracompany Transportation Optimization	804001 GD AN	\$ -	\$ -	\$ -	Linda
<b>Total Demand Costs</b>	<b>804001 GD AN</b>	<b>\$ 2,130,891.91</b>	<b>\$ 30,627.57</b>	<b>\$ 2,161,519.48</b>	
	Check Figure	\$ 2,130,891.91	\$ 30,627.57	\$ 2,161,519.48	
<b>Commodity Purchases (Natural Gas)</b>					
NGX Broker Fees	184055 ZZ ZZ	\$ -	\$ -	\$ -	
Misc	804006 GD AN	\$ -	\$ 2.41	\$ 2.41	
Broker Fees	804017 GD AN	\$ -	\$ 2,274.43	\$ 2,274.43	
Cochrane Credit Sept (Cash Rec'd)	811000 GD AN	\$ (69,581.79)	\$ -	\$ (69,581.79)	Actual Cash Rec'd
FX Hedge (Gain)/Loss	804010 GD AN	\$ (179,765.60)	\$ -	\$ (179,765.60)	Nucleus Database
System Gas purchases		\$ 16,556,793.11	\$ (77,693.02)	\$ 16,479,140.09	Nucleus Database
Gas Costs Commodity	804000 GD AN	\$ 16,556,793.11	\$ (77,693.02)	\$ 16,479,140.09	
Financial Commodity Cost	804600 GD AN	\$ 170,573.63	\$ -	\$ 170,573.63	Nucleus Database
Financial Commodity (Benefit)	804600 GD AN	\$ -	\$ -	\$ -	Nucleus Database
Off System Cost Bookout	804700 GD AN	\$ 887,191.94	\$ -	\$ 887,191.94	Nucleus Database
Misc Adjustment	804000 GD AN	\$ -	\$ -	\$ -	
<b>Total Commodity Costs</b>		<b>\$ 17,434,793.08</b>	<b>\$ (78,376.18)</b>	<b>\$ 17,356,416.90</b>	
	Check Figure	\$ 17,434,793.08	\$ (78,376.18)	\$ 17,356,416.90	
232130 Prior Period Adjustments		\$ (114,130.40)	\$ -	\$ (114,130.40)	
	Check Figure	\$ (114,130.40)	\$ -	\$ (114,130.40)	
<b>Nucleus Storage acct. JPRAIRIEAN-100408</b>					
JP Injections	808200 GD AN	\$ (3,128,567.17)	\$ -	\$ (3,128,567.17)	
JP Withdrawals	808100 GD AN	\$ 2,702,309.28	\$ -	\$ 2,702,309.28	
Total JP	164100 GD AN	\$ (426,257.89)	\$ -	\$ (426,257.89)	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (83.92)	\$ -	\$ (83.92)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 971.80	\$ -	\$ 971.80	
Total Clay Basin	164115 GD AN	\$ 887.88	\$ -	\$ 887.88	
<b>Total Net Storage (Injections)/Withdrawals</b>		<b>\$ (425,370.01)</b>	<b>\$ -</b>	<b>\$ (425,370.01)</b>	
		\$ 19,140,314.98	\$ (44,548.61)	\$ 19,095,766.37	
<b>Information from other Journals - Deferred Costs:</b>					
WA Imbalance from DJ 436	804000 GD AN	\$ -	\$ (219,474.99)	\$ (219,474.99)	DJ436 & DJ431
ID Imbalance from DJ 436	804000 GD AN	\$ -	\$ (91,978.63)	\$ (91,978.63)	DJ436 & DJ431
Broker Fees	804017 GD AN	\$ 55,559.15	\$ -	\$ 55,559.15	Broker Fees Journal
	804017 GD AN	\$ 37.10	\$ -	\$ 37.10	Newedge Trading Fees
WAID Sales for Resale Physical and Bookout - Frt 483000&483700 GD AN		\$ (16,148,721.58)	\$ -	\$ (16,148,721.58)	REVGSALES & DJ431 Total DJ 430
WAID Buy/Sell Transportation Recovery- pass thro 804001 GD AN		\$ -	\$ (8,542.51)	\$ (8,542.51)	Pull credit from GL (DJ 451)
GST Recon (Quarterly)	804000 GD AN	\$ -	\$ -	\$ -	
FAFB Commodity for Anderson Elementary/Lignite 804000 GD AN		\$ -	\$ -	\$ -	
WAID Gas Purchased from Interstate Asphalt (Arr 804000 GD AN		\$ -	\$ -	\$ -	Pull debit from GL (DJ 451) - CR to A/R, DR to expense (increase 804)
<b>Total Costs for Deferral including net gas costs</b>				<b>\$ 2,563,063.13</b>	

Journal # 430 Entry	Dr.	Cr.	
804001 GD AN	\$ 2,161,719.48		Transportation/Demand Costs
804000 GD AN	\$ 16,479,142.50		Commodity Physical
804010 GD AN	\$ -	\$ (179,765.60)	Foreign Exchange Hedge Effect
804017 GD AN	\$ 2,274.43	\$ -	Broker Fees ICE, Amerex & NGX
804600 GD AN	\$ 170,573.63	\$ -	Financial Settlements - Cost/(Benefit)
804700 GD AN	\$ 887,191.94	\$ -	Off System Bookout
232130 ZZ ZZ	\$ -	\$ (19,631,320.19)	AP Gas Supply Transactions
142600 ZZ ZZ	\$ -	\$ -	Financial Settlements - AP (Benefit)
184055 ZZ ZZ	\$ -	\$ -	AP - Clearing
811000 GD AN	\$ -	\$ (69,581.79)	Cochrane Extraction Credit
808200 GD AN	\$ -	\$ (3,128,651.09)	Storage Injections
808100 GD AN	\$ 2,703,281.08	\$ -	Storage Withdrawals
176745 ZZ ZZ	\$ 179,765.60	\$ -	Foreign Exchange Asset WAID
245745 ZZ ZZ	\$ -	\$ -	Foreign Exchange Liability WAID
164115 GD AA	\$ -	\$ (887.88)	Inventory - Clay Basin
164100 GD AN	\$ 426,257.89	\$ -	Inventory - JP
<b>Total Gas Costs</b>	<b>\$ 23,010,206.55</b>	<b>\$ (23,010,206.55)</b>	

Misc. DJ 430 Entry:			
232130 ZZ ZZ	\$ 779,381.28	\$ -	Intra-Co Transfer Thermal
142150 ZZ ZZ	\$ -	\$ (779,381.28)	Intra-Co Transfer Thermal
142600 ZZ ZZ	\$ -	\$ (830,558.93)	Intra-Co Transfer Thermal
232620 ZZ ZZ	\$ 830,558.93	\$ -	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	\$ 13,282.68	\$ -	FX Hedge Thermal Portion
176745 ZZ ZZ	\$ -	\$ -	FX Thermal Portion - Asset
245745 ZZ ZZ	\$ -	\$ (13,282.68)	FX Thermal Portion - Liability
232130 ZZ ZZ	\$ -	\$ (337,089.09)	Clear Prior Month FX Hedge AN
176745 ZZ ZZ	\$ -	\$ -	Clear Prior Month FX Hedge - Asset
245745 ZZ ZZ	\$ 337,089.09	\$ -	Clear Prior Month FX Hedge - Liability
245745 ZZ ZZ	\$ -	\$ -	Clear MTN on FX for 2 months out
182374 CD AA	\$ -	\$ -	Clear MTN on FX for 2 months out
142600 ZZ ZZ	\$ 1,500,000.00	\$ -	Reclass Terasen to Def Rev
253028 GD AN	\$ -	\$ (1,500,000.00)	Reclass Terasen to Def Rev
245740 ZZ ZZ	\$ -	\$ -	Clear MTN on FX for 2 months out
176745 ZZ ZZ	\$ -	\$ -	Clear MTN on FX for 2 months out
134120 ZZ ZZ	\$ 69,000.00	\$ -	Reverse Newedge LDC PBL Entry
232130 ZZ ZZ	\$ -	\$ (69,000.00)	Reverse Newedge LDC PBL Entry
232130 ZZ ZZ	\$ -	\$ (31,400.00)	Correct 201006 AVA elimination
142150 ZZ ZZ	\$ 31,400.00	\$ -	Correct 201006 AVA elimination
232620 ZZ ZZ	\$ -	\$ (31,400.00)	Correct 201006 AVA elimination
142600 ZZ ZZ	\$ 31,400.00	\$ -	Correct 201006 AVA elimination
<b>Total Other Adj</b>	<b>\$ 3,592,112.18</b>	<b>\$ (3,592,112.18)</b>	

\$ 26,602,318.73 \$ (26,602,318.73) \$

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

Balance 4/15/2010 (11,687,238.48)

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 Hoqj 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	(10,499,633.21)

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)

WA 191000 Recoverable Gas Costs Amortized			
Jun-10			
	Total	Rates	Amortization
Schedule 101	3,517,658	0.13849	\$ 487,160.46
Schedule 111	1,876,906	0.13655	\$ 256,291.51
Schedule 121	270,602	0.12648	\$ 34,225.74
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.12687	\$ -
Schedule 132W			\$ -
Schedule 146	1,859,245	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hoqj 146			\$ -
Large Customer			\$0.00
	<u>7,524,411</u>		\$ 777,677.71
	7,524,411	Adj	-
	0.00		\$ 777,677.71
		Subtotal	(9,721,955.50)
Interest		3.25%	(\$27,383.40)
Balance		6/15/2010	(9,749,338.90)

Jun-10		
JOURNAL ENTRY	dr	cr
Total Interest Income 419600 GD WA		
Total Interest Expense 431600 GD WA	27,383.40	
Total WA Amortization Expense 805110 GD WA		(777,677.71)
Tracker transfer 191010 GD WA		
WA Recoverable Gas Costs 191000 GD WA	750,294.31	
		\$0.00

interest check  
 (\$27,383.40)

WA 191000 Recoverable Gas Costs Amortized			
Jul-10			
	Total	Rates	Amortization
Schedule 101	2,485,506	0.13849	\$ 344,217.73
Schedule 111	1,294,457	0.13655	\$ 176,758.10
Schedule 121	234,910	0.12648	\$ 29,711.42
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.12687	\$ -
Schedule 132W			\$ -
Schedule 146	1,791,611	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hoqj 146			\$ -
Large Customer			\$0.00
	<u>5,806,484</u>		\$ 550,687.25
	5,806,484	Adj	-
			\$ 550,687.25
		Subtotal	(9,198,651.65)
Interest		3.25%	(\$25,658.74)
Balance		7/15/2010	(9,224,310.39)

Jul-10		
JOURNAL ENTRY	dr	cr
Total Interest Income 419600 GD WA		
Total Interest Expense 431600 GD WA	25,658.74	
Total WA Amortization Expense 805110 GD WA		(550,687.25)
Tracker transfer 191010 GD WA		
WA Recoverable Gas Costs 191000 GD WA	525,028.51	
		\$0.00

interest check  
 (\$25,658.74)

Washington Sales Volumes							
July/10 Description	Schedule	July/10 Billed	June/10 Unbilled	July/10 Unbilled	July/10 Net Unbilled	Total	Notes
<b>Schedule SumJury for Commodity Deferral :</b>							
Firm	101	3,313,811	2,796,588	1,968,283	(828,305)	2,485,506	
Firm	111	1,697,184	1,315,687	912,960	(402,727)	1,294,457	
Firm	112	0	0	0	0	0	
Firm	121	244,752	190,168	180,326	(9,842)	234,910	
Firm	122	135,198	0	0	0	135,198	
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	36,719	0	0	0	36,719	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		5,427,664	4,302,443	3,061,569	(1,240,874)	4,186,790	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
	146	1,723,316	1,689,411	1,757,706	68,295	1,791,611	
<b>Total 146 Transportation Sales</b>		1,723,316	1,689,411	1,757,706	68,295	1,791,611	
	147	77,614	0	0	0	77,614	
	148	3,253,513	3,191,121	3,264,305	73,184	3,328,697	
<b>Total 147 &amp; 148 Transportation Sales</b>		3,331,127	3,191,121	3,264,305	73,184	3,404,311	
<b>Total sales</b>		10,482,107	9,182,975	8,083,580	(1,099,395)	9,382,712	
<b>Schedule SumJury for Demand Deferral:</b>							
Firm	101	3,313,811	2,796,588	1,968,283	(828,305)	2,485,506	
Firm	111	1,697,184	1,315,687	912,960	(402,727)	1,294,457	
Firm	112	0	0	0	0	0	
Firm	121	244,752	190,168	180,326	(9,842)	234,910	
Firm	122	135,198	0	0	0	135,198	
Interruptible	131	0	0	0	0	0	
Interruptible	132	36,719	0	0	0	36,719	
Transportation	146	1,723,316	1,689,411	1,757,706	68,295	1,791,611	
		7,150,980	5,991,854	4,819,275	(1,172,579)	5,978,401	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation.
<b>Schedule SumJury for Commodity and Demand Amortization:</b>							
Firm	101	3,313,811	2,796,588	1,968,283	(828,305)	2,485,506	Sales for Decoupling amortization
Firm	111	1,697,184	1,315,687	912,960	(402,727)	1,294,457	
Firm	121	244,752	190,168	180,326	(9,842)	234,910	
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	1,723,316	1,689,411	1,757,706	68,295	1,791,611	
		6,979,063	5,991,854	4,819,275	(1,172,579)	5,806,484	Volumes for PGA Commodity & Demand Amortization.
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	135,198	0	0	0	135,198	Annual lump sum amortization
Interruptible	132	36,719	0	0	0	36,719	Annual lump sum amortization
<b>Total Firm Sales</b>		5,390,945	4,302,443	3,061,569	(1,240,874)	4,150,071	
<b>Total Interruptible Sales</b>		36,719	0	0	0	36,719	
<b>Total Transportation Sales (Schedule 146)</b>		1,723,316	1,689,411	1,757,706	68,295	1,791,611	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		3,331,127	3,191,121	3,264,305	73,184	3,404,311	
<b>Check total sales</b>		10,482,107	9,182,975	8,083,580	(1,099,395)	9,382,712	



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
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)
June 2010						
Current Months Deferrals	208,674.12	(688,039.81)	896,713.93			
Amortization	777,677.71				777,677.71	
Interest	(37,718.40)	(6,242.79)	(4,092.21)		(27,383.40)	
June 2010 Ending Bal.	(13,471,336.06)	(2,655,293.49) OK	(1,066,703.73) OK	0.00 OK	(9,749,338.84) OK	(3,605,656.00)
July 2010						
Current Months Deferrals	(649,537.58)	(1,754,904.61)	1,105,367.03			
Amortization	550,687.25				550,687.25	
Interest	(36,618.73)	(9,567.85)	(1,392.14)		(25,658.74)	
July 2010 Ending Bal.	(13,606,805.12)	(4,419,765.95) OK	37,271.16 OK	0.00 OK	(9,224,310.33) OK	(3,014,903.00)

**Avista Corporation Journal Entry**

Effective Date: 201007

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Cameron Dunlop

Last Saved: 08/06/2010 12:08 PM

Type: C

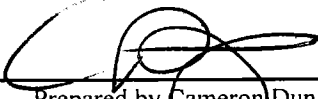
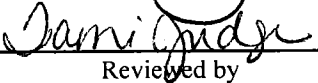
Submitted by: Cameron Dunlop

Category: DJ

<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		660,497.57	WA DEFERRAL
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	WA	DL	649,537.58		WA DEFERRAL
45	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	10,959.99		WA DEFERRAL
50	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		351,375.17	ID DEFERRAL
55	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	ID	DL	350,093.14		ID DEFERRAL
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,282.03		ID DEFERRAL
75	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	25,658.74		WA AMORT
90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		550,687.25	WA AMORT
95	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	525,028.51		WA AMORT
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	3,495.58		ID AMORT
150	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		264,829.14	ID AMORT
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	261,333.56		ID AMORT
<b>TOTALS:</b>						<b>1,827,389.13</b>	<b>1,827,389.13</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  
 \_\_\_\_\_  
 Approved for Entry  
 Corporate Accounting use Only

8/6/10  
 \_\_\_\_\_  
 Date  
 8/6/10  
 \_\_\_\_\_  
 Date  
 \_\_\_\_\_  
 Date

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

	Total	Commodity	Demand		
4/10 Ending Balance	(3,590,579.33)	(1,035,590.89)	(2,523,156.64)	(31,831.80)	0.00
	(3,590,579.33)				
5/10 Current Mo Deferrals	(319,599.65)	(920,152.00)	600,552.35	0.00	0.00
Misc Adjustment	0.00				
Adjustments	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)	0.00
	(3,920,336.26)				
6/10 Current Mo Deferrals	208,674.12	(688,039.81)	896,713.93	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(10,335.00)			(10,335.00)	
6/10 Ending Balance	(3,721,997.14)	(2,643,782.70)	(1,025,890.36)	(52,324.08)	0.00
	(3,721,997.14)				
7/10 Current Mo Deferrals	(649,537.58)	(1,754,904.61)	1,105,367.03	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(10,959.99)			(10,959.99)	
7/10 Ending Balance	(4,382,494.70)	(4,398,687.31)	79,476.68	(63,284.07)	0.00
	(4,382,494.70)				

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(329,756.93)
Deferral exp	805120 GD WA	319,599.65	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	10,157.28	
			(0.00)

3.25%

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	198,339.12	0.00
Deferral exp	805120 GD WA	0.00	(208,674.12)
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	10,335.00	
			0.00

3.25%

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(660,497.57)
Deferral exp	805120 GD WA	649,537.58	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	10,959.99	
			(0.00)

3.25%

Washington/Idaho Gas Costs		Jul/10
<b>Demand (Transportation) Costs</b>		
NWP Fixed		\$ 1,902,076.00
NWP Variable		\$ 25,479.78
NWP Capacity Release		\$ (834,452.00)
NWP Total (excluding Refund)		\$ 1,093,103.78
GTN Fixed		\$ 204,170.73
GTN Variable		\$ 1,835.60
GTN Capacity Release		\$ (3,015.42)
Current Month Estimate		\$ 202,990.91
Transcanada Foothills (BC System) Fixed		\$ 224,095.96
Transcanada Foothills (BC System) Variable		\$ -
ANG Total		\$ 224,095.96
NOVA (AB System) Fixed		\$ 540,930.22
NOVA (AB System) Variable		\$ -
NOVA Total		\$ 540,930.22
Spectra Westcoast Fixed		\$ 99,704.30
Spectra Westcoast Variable		\$ -
WEI (Duke) Total		\$ 99,704.30
Questar		\$ 894.31
Questar		\$ 894.31
NOVA Fixed charges		\$ -
Third party capacity release credit		\$ -
ANG Fixed charges		\$ -
ANG capacity release credit		\$ -
Counterparty Invoice Total		\$ -
Thermal Transport		\$ -
Intracompany Transportation Optimization		\$ -
<b>Total Demand Costs from Purchase Journals</b>		<b>\$ 2,161,719.48</b>
WA/ID Buy/Sell Transportation Recovery		\$ (8,542.51)
<b>Total Demand Costs</b>	804001 GD AN	<b>\$ 2,153,176.97</b>
less variable costs charged to Commodity		\$ (27,315.38)
<b>Total Demand Costs to be Allocated</b>		<b>\$ 2,125,861.59</b>
<b>Commodity Purchases (Natural Gas)</b>		
Commodity Physical	804000 GD AN	\$ 16,479,140.09
Misc	804000 GD AN	\$ 2.41
Cochrane Credit	811000 GD AN	\$ (69,581.79)
Broker Fees	804017 GD AN	\$ 2,274.43
Financial Settlements	804600 GD AN	\$ 170,573.63
Foreign Exchange Hedge Activity	804010 GD AN	\$ (179,765.60)
Off system Bookout	804700 GD AN	\$ 887,191.94
Misc Adjustment	804000 GD AN	\$ -
<b>Total Commodity Costs from Purchase Journals</b>		<b>\$ 17,289,835.11</b>
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ (425,370.01)
FAFB Commodity for Anderson		\$ -
Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate		\$ -
Asphalt (Annual)	804000 GD AN	\$ -
GST	804000 GD AN	\$ -
Broker Fees	804017 GD AN	\$ 5,559.15
Newedge Broker Fees	804017 GD AN	\$ 37.10
plus variable costs from Demand		\$ 27,315.38
WA/ID Off System Revenue		\$ (16,148,721.58)
<b>Total Commodity Costs to be Allocated</b>		<b>\$ 748,655.15</b>
WA Imbalance	804000 GD AN	\$ (219,474.98)
ID Imbalance	804000 GD AN	\$ (91,978.63)
<b>Total Deferred Commodity Costs</b>		<b>\$ 437,201.54</b>
<b>Total Net Gas Costs</b>		<b>\$ 2,563,063.13</b>
From DJ 430		2,563,063.13
Check		\$ -

Jul-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%	68.25%	31.75%
Total Current Demand Costs (excluding refund)	\$ 2,125,861.59	\$ 1,487,040.18	\$ 638,821.41		
Total Commodity Costs to be Allocated	\$ 748,655.15			\$ 510,947.71	\$ 237,707.44
Imbalance Cost Washington	\$ (219,474.98)			\$ (219,474.98)	
Imbalance Cost Idaho	\$ (91,978.63)				\$ (91,978.63)
Total Commodity Costs before refund	\$ 437,201.54			\$ 291,472.73	\$ 145,728.81
<b>Total</b>	<b>\$ 2,563,063.13</b>	<b>\$ 1,487,040.18</b>	<b>\$ 638,821.41</b>	<b>\$ 291,472.73</b>	<b>\$ 145,728.81</b>
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	2,485,506	0.09369	\$ 232,867.06	Schedule 101	1,004,506	0.09336	\$ 93,780.68
Schedule 111	1,294,457	0.09096	\$ 117,743.81	Schedule 111	914,963	0.09336	\$ 85,420.95
Schedule 112	0	0.09096	\$ -	Schedule 112	0	0.09336	\$ -
Schedule 121	234,910	0.07560	\$ 17,759.20	Schedule 121	0	0.09336	\$ -
Schedule 122	135,198	0.07560	\$ 10,220.97	Schedule 122	0	0.09336	\$ -
Schedule 131	0	0.05759	\$ -	<b>Total Demand</b>	1,919,469		<b>\$ 179,201.63</b>
Schedule 132	36,719	0.05759	\$ 2,114.65		1,919,469	check	\$ 0.09336
Schedule 146	1,791,611	0.00054	\$ 967.47		0.00		\$ -
<b>Total Demand</b>	<b>5,978,401</b>		<b>\$ 381,673.15</b>				
	5,978,401	check	\$ 0.06384				
		0.00					
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	2,485,506	0.48877	\$ 1,214,840.77	Schedule 101	1,004,506	0.49052	\$ 492,730.28
Schedule 111	1,294,457	0.48877	\$ 632,691.75	Schedule 111	914,963	0.49052	\$ 448,807.65
Schedule 112	0	0.48877	\$ -	Schedule 112	0	0.49052	\$ -
Schedule 121	234,910	0.48877	\$ 114,816.96	Schedule 121	0	0.49052	\$ -
Schedule 122	135,198	0.48877	\$ 66,080.73	Schedule 122	0	0.49052	\$ -
Schedule 131	0	0.48877	\$ -	Schedule 131	0	0.49052	\$ -
Schedule 132	36,719	0.48877	\$ 17,947.15	Schedule 132	28,345	0.49052	\$ 13,903.79
<b>Total Commodity</b>	<b>4,186,790</b>		<b>\$ 2,046,377.35</b>	<b>Total Commodity</b>	<b>1,947,814</b>		<b>\$ 955,441.72</b>
	4,186,790	check	\$ 0.48877		1,947,814	check	\$ 0.49052
		0.00				0.00	

Deferral Calculation

	Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
Total Deferral Expenses from above	\$ 291,472.73	\$ 1,487,040.18	\$ 145,728.81	\$ 638,821.41	\$ 2,563,063.13
PGA Deferral Revenue from above	\$ (2,046,377.35)	\$ (381,673.15)	\$ (955,441.72)	\$ (179,201.63)	\$ (3,562,693.85)
Adjustments	\$ -	\$ -	\$ -	\$ -	(999,630.72)
Amount to be Deferred	\$ (1,754,904.61)	\$ 1,105,367.03	\$ (809,712.92)	\$ 459,619.78	(999,630.72)
WA Total		(649,537.58)	ID Total	(350,093.14)	\$ -

JET Entry	
Debits	Credits
1,827,389.12	(1,827,389.12)
	\$ -

Washington/Idaho Gas Costs	GL Account	Jul-10 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
<b>Transportation Costs</b>					
NWP Fixed		\$ 1,902,076.00	\$ -	\$ 1,902,076.00	
NWP Variable		\$ 23,613.00	\$ 1,866.78	\$ 25,479.78	
NWP Capacity Release		\$ (834,452.00)	\$ -	\$ (834,452.00)	
	NWP Total 804001 GD AN	\$ 1,091,237.00	\$ 1,866.78	\$ 1,093,103.78	Invoice
GTN Fixed		\$ 204,170.73	\$ -	\$ 204,170.73	
GTN Variable		\$ 1,835.60	\$ -	\$ 1,835.60	
GTN Capacity Release		\$ (3,015.42)	\$ -	\$ (3,015.42)	
	GTN Total 804001 GD AN	\$ 202,990.91	\$ -	\$ 202,990.91	Invoice
Transcanada Foothills (BC System) Fixed		\$ 218,481.00	\$ 5,614.96	\$ 224,095.96	
Transcanada Foothills (BC System) Variable		\$ -	\$ -	\$ -	
	ANG Total 804001 GD AN	\$ 218,481.00	\$ 5,614.96	\$ 224,095.96	Invoice
NOVA (AB System) Fixed		\$ 526,884.00	\$ 14,046.22	\$ 540,930.22	
NOVA (AB System) Variable		\$ -	\$ -	\$ -	
	NOVA Total 804001 GD AN	\$ 526,884.00	\$ 14,046.22	\$ 540,930.22	Invoice
Spectra Westcoast Fixed		\$ 91,299.00	\$ 8,405.30	\$ 99,704.30	
Spectra Westcoast Variable		\$ -	\$ -	\$ -	
	WEI(Duke) Total 804001 GD AN	\$ 91,299.00	\$ 8,405.30	\$ 99,704.30	
Questar		\$ -	\$ 894.31	\$ 894.31	
	Questar Total 804001	\$ -	\$ 894.31	\$ 894.31	
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	\$ -	\$ -	\$ -	
Intracompany Transportation Optimization	804001 GD AN	\$ -	\$ -	\$ -	Linda
<b>Total Demand Costs</b>	<b>804001 GD AN</b>	<b>\$ 2,130,891.91</b>	<b>\$ 30,827.57</b>	<b>\$ 2,161,719.48</b>	
	Check Figure	\$ 2,130,891.91	\$ 30,827.57	\$ 2,161,719.48	

**Commodity Purchases (Natural Gas)**

NGX Broker Fees	184055 ZZ ZZ	\$ -	\$ -	\$ -	
Misc	804000 GD AN	\$ -	\$ 2.41	\$ 2.41	
Broker Fees	804017 GD AN	\$ -	\$ 2,274.43	\$ 2,274.43	
Cochrane Credit Sept (Cash Recv'd)	811000 GD AN	\$ (69,581.79)	\$ -	\$ (69,581.79)	Actual Cash Recv'd
FX Hedge (Gain)/Loss	804010 GD AN	\$ (179,765.60)	\$ -	\$ (179,765.60)	Nucleus Database
System Gas purchases		\$ 16,556,793.11	\$ (77,653.02)	\$ 16,479,140.09	Nucleus Database
Gas Costs Commodity	804000 GD AN	\$ 16,556,793.11	\$ (77,653.02)	\$ 16,479,140.09	
Financial Commodity Cost	804600 GD AN	\$ 170,573.83	\$ -	\$ 170,573.83	Nucleus Database
Financial Commodity (Benefit)	804600 GD AN	\$ -	\$ -	\$ -	Nucleus Database
Off System Cost Bookout	804700 GD AN	\$ 887,191.94	\$ -	\$ 887,191.94	Nucleus Database
Misc Adjustment	804000 GD AN	\$ -	\$ -	\$ -	
<b>Total Commodity Costs</b>		<b>\$ 17,434,793.08</b>	<b>\$ (75,376.18)</b>	<b>\$ 17,289,835.11</b>	
	Check Figure	\$ 17,434,793.08	\$ (75,376.18)	\$ 17,289,835.11	
232130 Prior Period Adjustments		\$ -	\$ (114,130.40)	\$ -	
	Check Figure	\$ -	\$ (114,130.40)	\$ -	

<b>Nucleus Storage acct. JPRAIRIEAN -100408</b>					
JP Injections	808200 GD AN	\$ (3,128,567.17)	\$ -	\$ (3,128,567.17)	
JP Withdrawals	808100 GD AN	\$ 2,702,309.28	\$ -	\$ 2,702,309.28	
Total JP	164100 GD AN	\$ (426,257.89)	\$ -	\$ (426,257.89)	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (83.92)	\$ -	\$ (83.92)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 971.80	\$ -	\$ 971.80	
Total Clay Basin	164115 GD AN	\$ 887.88	\$ -	\$ 887.88	

<b>Total Net Storage (Injections)/Withdrawals</b>		<b>\$ (425,370.01)</b>	<b>\$ -</b>	<b>\$ (425,370.01)</b>	
		\$ 19,140,314.98	\$ (44,548.61)	\$ 19,026,184.58	Net Gas Costs after In

<b>Information from other Journals -Deferred Costs:</b>					
WA Imbalance from DJ 436	804000 GD AN	\$ -	\$ (219,474.98)	\$ -	DJ436 & DJ431
ID Imbalance from DJ 436	804000 GD AN	\$ -	\$ (91,978.63)	\$ -	DJ436 & DJ431
Broker Fees	804017 GD AN	\$ -	\$ 5,559.15	\$ -	Broker Fees Journal
	804017 GD AN	\$ -	\$ 37.10	\$ -	Newedge Trding Fees
WAID Sales for Resale Physical and Bookout -Frc 483000&483700 GD AN		\$ -	\$ (16,148,721.58)	\$ -	REVGSales & DJ431 Total DJ 430
WAID Buy/Sell Transportation Recovery- pass thro 804001 GD AN		\$ -	\$ (8,542.51)	\$ -	Pull credit from GL (DJ 451)
GST Recon (Quarterly)	804000 GD AN	\$ -	\$ -	\$ -	
FAFB Commodity for Anderson Elementary/Lignetsk 804000 GD AN		\$ -	\$ -	\$ -	
WAID Gas Purchased from Interstate Asphalt (Anr 804000 GD AN		\$ -	\$ -	\$ -	
<b>Total Costs for Deferral including net gas costs</b>		<b>\$ -</b>	<b>\$ 2,563,063.13</b>	<b>\$ -</b>	

Journal # 430 Entry		Dr.	Cr.	
804001 GD AN	\$ 2,161,719.48			Transportation/Demand Costs
804000 GD AN	\$ 16,479,142.50			Commodity Physical
804010 GD AN	\$ -	\$ (179,765.60)		Foreign Exchange Hedge Effect
804017 GD AN	\$ 2,274.43			Broker Fees ICE, Amerex & NGX
804600 GD AN	\$ 170,573.83			Financial Settlements - Cost/(Benefit)
804700 GD AN	\$ 887,191.94			Off System Bookout
232130 ZZ ZZ	\$ -	\$ (19,631,320.19)		A/P Gas Supply Transactions
142600 ZZ ZZ	\$ -	\$ -		Financial Settlements - A/P (Benefit)
184055 ZZ ZZ	\$ -	\$ -		AP - Clearing
811000 GD AN	\$ -	\$ (69,581.79)		Cochrane Extraction Credit
808200 GD AN	\$ -	\$ (3,128,651.09)		Storage Injections
808100 GD AN	\$ 2,703,281.08			Storage Withdrawals
176745 ZZ ZZ	\$ 179,765.60			Foreign Exchange Asset WAID
245745 ZZ ZZ	\$ -	\$ -		Foreign Exchange Liability WAID
164115 GD AA	\$ -	\$ (887.88)		Inventory - Clay Basin
164100 GD AN	\$ 426,257.89			Inventory - JP
<b>Total Gas Costs</b>	<b>\$ 23,010,206.55</b>	<b>\$ (23,010,206.55)</b>		

Misc. DJ 430 Entry:				
232130 ZZ ZZ	\$ 779,381.28			Intra-Co Transfer Thermal
142150 ZZ ZZ	\$ -	\$ (779,381.28)		Intra-Co Transfer Thermal
142600 ZZ ZZ	\$ -	\$ (830,558.93)		Intra-Co Transfer Thermal
232620 ZZ ZZ	\$ 830,558.93			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	\$ 13,282.88			FX Hedge Thermal Portion
176745 ZZ ZZ	\$ -	\$ -		FX Thermal Portion - Asset
245745 ZZ ZZ	\$ -	\$ (13,282.88)		FX Thermal Portion - Liability
232130 ZZ ZZ	\$ -	\$ (337,089.09)		Clear Prior Month FX Hedge AN
176745 ZZ ZZ	\$ -	\$ -		Clear Prior Month FX Hedge - Asset
245745 ZZ ZZ	\$ 337,089.09			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	\$ 1,500,000.00			Reclass Terason to Def Rev
253028 GD AN	\$ -	\$ (1,500,000.00)		Reclass Terason to Def Rev
245740 ZZ ZZ	\$ -	\$ -		Clear MTM on FX for 2 months out
176745 ZZ ZZ	\$ -	\$ -		Clear MTM on FX for 2 months out
134120 ZZ ZZ	\$ 69,000.00			Reverse Newedge LDC PBL Entry
232130 ZZ ZZ	\$ -	\$ (69,000.00)		Reverse Newedge LDC PBL Entry
232130 ZZ ZZ	\$ -	\$ (31,400.00)		Correct 201006 AVA elimination
142150 ZZ ZZ	\$ 31,400.00			Correct 201006 AVA elimination
232620 ZZ ZZ	\$ -	\$ (31,400.00)		Correct 201006 AVA elimination
142600 ZZ ZZ	\$ 31,400.00			Correct 201006 AVA elimination
<b>Total Other Adj</b>	<b>\$ 3,592,112.18</b>	<b>\$ (3,592,112.18)</b>		

<b>Total DJ 430</b>	<b>\$ 26,602,318.73</b>	<b>\$ (26,602,318.73)</b>		
Pull debit from GL (DJ 451) - CR to A/R, DR to expense (increase 804)				

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

Balance 4/15/2010 (11,687,238.48)

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 Hosj 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)

WA 191000 Recoverable Gas Costs Amortized			
Jun-10			
	Total	Rates	Amortization
Schedule 101	3,517,658	0.13849	\$ 487,160.46
Schedule 111	1,876,906	0.13655	\$ 256,291.51
Schedule 121	270,602	0.12648	\$ 34,225.74
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.12687	\$ -
Schedule 132W			\$ -
Schedule 146	1,859,245	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosj 146			\$ -
Large Customer			\$0.00
	<u>7,524,411</u>		\$ 777,677.71
	7,524,411	Adj	-
	0.00		\$ 777,677.71
		Subtotal	(9,721,955.50)
Interest		3.25%	(\$27,383.40)
Balance		6/15/2010	<u>(9,749,338.90)</u>

Jun-10 JOURNAL ENTRY		
	dr	cr
Total Interest Income 419600 GD WA		
Total Interest Expense 431600 GD WA	27,383.40	
Total WA Amortization Expense 805110 GD WA		(777,677.71)
Tracker transfer 191010 GD WA		
WA Recoverable Gas Costs 191000 GD WA	750,294.31	
		\$0.00

interest check  
 (\$27,383.40)

WA 191000 Recoverable Gas Costs Amortized			
Jul-10			
	Total	Rates	Amortization
Schedule 101	2,485,506	0.13849	\$ 344,217.73
Schedule 111	1,294,457	0.13655	\$ 176,758.10
Schedule 121	234,910	0.12648	\$ 29,711.42
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.12687	\$ -
Schedule 132W			\$ -
Schedule 146	1,791,611	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosj 146			\$ -
Large Customer			\$0.00
	<u>5,806,484</u>		\$ 550,687.25
	5,806,484	Adj	-
			\$ 550,687.25
		Subtotal	(9,198,651.65)
Interest		3.25%	(\$25,658.74)
Balance		7/15/2010	<u>(9,224,310.39)</u>

Jul-10 JOURNAL ENTRY		
	dr	cr
Total Interest Income 419600 GD WA		
Total Interest Expense 431600 GD WA	25,658.74	
Total WA Amortization Expense 805110 GD WA		(550,687.25)
Tracker transfer 191010 GD WA		
WA Recoverable Gas Costs 191000 GD WA	525,028.51	
		\$0.00

interest check  
 (\$25,658.74)

Washington Sales Volumes							
July/10 Description	Schedule	July/10 Billed	June/10 Unbilled	July/10 Unbilled	July/10 Net Unbilled	Total	Notes
<b>Schedule SumJury for Commodity Deferral :</b>							
Firm	101	3,313,811	2,796,588	1,968,283	(828,305)	2,485,506	
Firm	111	1,697,184	1,315,687	912,960	(402,727)	1,294,457	
Firm	112	0	0	0	0	0	
Firm	121	244,752	190,168	180,326	(9,842)	234,910	
Firm	122	135,198	0	0	0	135,198	
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	36,719	0	0	0	36,719	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		5,427,664	4,302,443	3,061,569	(1,240,874)	4,186,790	<b>Total retail sales for PGA commodity deferral, Includes Interruptible rate schedules</b>
	146	1,723,316	1,689,411	1,757,706	68,295	1,791,611	
<b>Total 146 Transportation Sales</b>		1,723,316	1,689,411	1,757,706	68,295	1,791,611	
	147	77,614	0	0	0	77,614	
	148	3,253,513	3,191,121	3,264,305	73,184	3,326,697	
<b>Total 147 &amp; 148 Transportation Sales</b>		3,331,127	3,191,121	3,264,305	73,184	3,404,311	
<b>Total sales</b>		<b>10,482,107</b>	<b>9,182,975</b>	<b>8,083,580</b>	<b>(1,099,395)</b>	<b>9,382,712</b>	
<b>Schedule SumJury for Demand Deferral:</b>							
Firm	101	3,313,811	2,796,588	1,968,283	(828,305)	2,485,506	
Firm	111	1,697,184	1,315,687	912,960	(402,727)	1,294,457	
Firm	112	0	0	0	0	0	
Firm	121	244,752	190,168	180,326	(9,842)	234,910	
Firm	122	135,198	0	0	0	135,198	
Interruptible	131	0	0	0	0	0	
Interruptible	132	36,719	0	0	0	36,719	
Transportation	146	1,723,316	1,689,411	1,757,706	68,295	1,791,611	
		7,150,980	5,991,854	4,819,275	(1,172,579)	5,978,401	<b>Total sales for PGA demand deferral, Includes Interruptible rate schedules &amp; schedule 146 transportation</b>
<b>Schedule SumJury for Commodity and Demand Amortization:</b>							
Firm	101	3,313,811	2,796,588	1,968,283	(828,305)	2,485,506	<b>Sales for Decoupling amortization</b>
Firm	111	1,697,184	1,315,687	912,960	(402,727)	1,294,457	
Firm	121	244,752	190,168	180,326	(9,842)	234,910	
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	1,723,316	1,689,411	1,757,706	68,295	1,791,611	
		6,979,063	5,991,854	4,819,275	(1,172,579)	5,806,484	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	135,198	0	0	0	135,198	Annual lump sum amortization
Interruptible	132	36,719	0	0	0	36,719	Annual lump sum amortization
<b>Total Firm Sales</b>		5,390,945	4,302,443	3,061,569	(1,240,874)	4,150,071	
<b>Total Interruptible Sales</b>		36,719	0	0	0	36,719	
<b>Total Transportation Sales (Schedule 146)</b>		1,723,316	1,689,411	1,757,706	68,295	1,791,611	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		3,331,127	3,191,121	3,264,305	73,184	3,404,311	
<b>Check total sales</b>		<b>10,482,107</b>	<b>9,182,975</b>	<b>8,083,580</b>	<b>(1,099,395)</b>	<b>9,382,712</b>	