

UG-101932-SI

Avista Corp.
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November 23, 2010

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

2010 DEC -1 AM 8:11
COMMUNICATIONS SECTION

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 191000 (Old Deferrals)
May 2010 Ending Bal.	(14,419,969.49)	(1,961,010.89) OK	(1,959,325.45) OK	(10,499,633.15) OK
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	(9,749,338.84) OK
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	(9,224,310.33) OK
August 2010				
Current Months Deferrals	(424,861.72)	(1,495,537.80)	1,070,676.08	
Amortization	529,199.43			529,199.43
Interest	(36,710.48)	(13,995.41)	1,550.82	(24,265.89)
August 2010 Ending Bal.	(13,539,177.89)	(5,929,299.16) OK	1,109,498.06 OK	(8,719,376.79) OK
September 2010				
Current Months Deferrals	(702,249.66)	(1,705,611.59)	1,003,361.93	
Amortization	666,382.44			666,382.44
Interest	(36,717.17)	(18,368.21)	4,363.62	(22,712.58)
September 2010 Ending Bal.	(13,611,762.28)	(7,653,278.96) OK	2,117,223.61 OK	(8,075,706.93) OK
October 2010				
Current Months Deferrals	(827,114.77)	(1,423,794.12)	596,679.35	
Amortization	1,425,616.21			1,425,616.21
Interest	(36,054.71)	(22,655.69)	6,542.16	(19,941.18)
October 2010 Ending Bal.	(13,049,315.55)	(9,099,728.77) OK	2,720,445.12 OK	(6,670,031.90) OK

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

	Total	Commodity	Demand		
7/10 Ending Balance	(4,382,494.70)	(4,398,687.31)	79,476.68	(63,284.07)	0.00
	(4,382,494.70)				
8/10 Current Mo Deferrals	(424,861.72)	(1,495,537.80)	1,070,676.08	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(12,444.59)			(12,444.59)	
8/10 Ending Balance	(4,819,801.01)	(5,894,225.11)	1,150,152.76	(75,728.66)	0.00
	(4,819,801.01)				
9/10 Current Mo Deferrals	(702,249.66)	(1,705,611.59)	1,003,361.93	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(14,004.59)			(14,004.59)	
9/10 Ending Balance	(5,536,055.27)	(7,599,836.70)	2,153,514.68	(89,733.25)	0.00
	(5,536,055.27)				
10/10 Current Mo Deferrals	(827,114.77)	(1,423,794.12)	596,679.35	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(16,113.53)			(16,113.53)	
10/10 Ending Balance	(6,379,283.56)	(9,023,630.82)	2,750,194.04	(105,846.78)	0.00
	(6,379,283.56)				

(0.00)

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(437,306.31)
Deferral exp	805120 GD WA	424,861.72	0.00
Interest Income	410000 GD WA		0.00
Interest Expense	431600 GD WA	12,444.59	
			0.00

3.25%

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(710,254.25)
Deferral exp	805120 GD WA	702,249.66	0.00
Interest Income	410000 GD WA		0.00
Interest Expense	431600 GD WA	14,004.59	
			0.00

3.25%

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(843,228.30)
Deferral exp	805120 GD WA	827,114.77	0.00
Interest Income	410000 GD WA		0.00
Interest Expense	431600 GD WA	16,113.53	
			(0.00)

3.25%

Washington/Idaho Gas Costs

	Oct/10	Oct-10
Demand (Transportation) Costs		
NWP Fixed	\$ 1,902,076.00	
NWP Variable	\$ 40,913.01	
NWP Capacity Release	\$ (834,452.00)	
NWP Total (excluding Refund)	\$ 1,108,537.01	
GTN Fixed	\$ 269,432.26	
GTN Variable	\$ 3,116.77	
GTN Capacity Release	\$ (3,072.68)	
Current Month Estimate	\$ 269,476.35	
Transcanada Foothills (BC System) Fixed	\$ 283,661.13	
Transcanada Foothills (BC System) Variable	\$ -	
ANG Total	\$ 283,661.13	
NOVA (AB System) Fixed	\$ 533,903.19	
NOVA (AB System) Variable	\$ -	
NOVA Total	\$ 533,903.19	
Spectra Westcoast Fixed	\$ 97,325.40	
Spectra Westcoast Variable	\$ -	
WEI (Duke) Total	\$ 97,325.40	
Questar	\$ 682.99	
Questar	\$ 682.99	
NOVA Fixed charges	\$ -	
Third party capacity release credit	\$ -	
ANG Fixed charges	\$ -	
ANG capacity release credit	\$ -	
Counterparty Invoice Total	\$ -	
Thermal Transport	\$ -	
Intracompany Transportation Optimization	\$ -	
Total Demand Costs from Purchase Journals	\$ 2,293,586.07	
WA/ID Buy/Sell Transportation Recovery	\$ (8,811.05)	
Total Demand Costs 804001 GD AN	\$ 2,284,775.02	
less variable costs charged to Commodity	\$ (44,029.78)	
Total Demand Costs to be Allocated	\$ 2,240,745.24	
Commodity Purchases (Natural Gas)		
Commodity Physical 804000 GD AN	\$ 15,250,852.09	
Misc 804000 GD AN	\$ 3,952.61	
Cochrane Credit 811000 GD AN	\$ (59,901.67)	
Broker Fees 804017 GD AN	\$ -	
Financial Settlements 804600 GD AN	\$ 217,149.58	
Foreign Exchange Hedge Activity 804010 GD AN	\$ 90,661.18	
Off system Bookout 804700 GD AN	\$ 862,930.54	
Misc Adjustment 804000 GD AN	\$ -	
Total Commodity Costs from Purchase Journals	\$ 16,365,644.33	
Storage (Injections)/Withdrawals 808100/808200 GD AN	\$ (398,699.42)	
FAFB Commodity for Anderson Elementary 804000 GD AN	\$ -	
WA/ID Gas Purchased from Interstate Asph 804000 GD AN	\$ -	
GST 804000 GD AN	\$ -	
Broker Fees 804017 GD AN	\$ 5,976.10	
Newedge Broker Fees 804017 GD AN	\$ 2,221.41	
plus variable costs from Demand	\$ 44,029.78	
WA/ID Off System Revenue	\$ (10,336,543.87)	
Total Commodity Costs to be Allocated	\$ 5,682,628.33	
WA Imbalance 804000 GD AN	\$ (125,723.58)	
ID Imbalance 804000 GD AN	\$ (62,813.27)	
Total Deferred Commodity Costs:	\$ 5,494,091.48	
Total Net Gas Costs	\$ 7,734,836.72	
From DJ 430	7,734,836.72	
Check		

	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Expense Calculation		69.95%	30.05%	68.16%	31.84%
Total Current Demand Costs (excluding refund)	\$ 2,240,745.24	\$ 1,567,401.30	\$ 673,343.94		
Total Commodity Costs to be Allocated	\$ 5,682,628.33			\$ 3,873,331.12	\$ 1,809,297.21
Imbalance Cost Washington	\$ (125,723.58)			\$ (125,723.58)	
Imbalance Cost Idaho	\$ (62,813.27)				\$ (62,813.27)
Total Commodity Costs before refund	\$ 5,494,091.48			\$ 3,747,607.54	\$ 1,746,483.94
Total	\$ 7,734,836.72	\$ 1,567,401.30	\$ 673,343.94	\$ 3,747,607.54	\$ 1,746,483.94
check	\$ -	\$ -	\$ -	\$ -	\$ -

WASHINGTON				IDAHO			
Balance Sheet	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet	PGA Volumes	PGA Rate	PGA Revenue
Def Rev Calc				Def Rev Calc			
DEMAND				DEMAND			
Schedule 101	6,584,109	0.09369	\$ 616,865.17	Schedule 101	3,395,686	0.09336	\$ 317,021.24
Schedule 111	3,309,287	0.09096	\$ 301,012.75	Schedule 111	1,466,682	0.09336	\$ 136,929.43
Schedule 112	28,258	0.09096	\$ 2,570.35	Schedule 112	52,360	0.09336	\$ 4,886.33
Schedule 121	489,404	0.07560	\$ 36,998.94	Schedule 121	0	0.09336	\$ -
Schedule 122	135,733	0.07560	\$ 10,261.41	Schedule 122	0	0.09336	\$ -
Schedule 131	0	0.05759	\$ -	Total Demand	4,914,728		\$ 458,839.01
Schedule 132	33,649	0.06759	\$ 1,937.85		4,914,728	check	\$ 0.09336
Schedule 146	1,991,623	0.00054	\$ 1,075.48		0.00		\$ -
Total Demand	12,572,063		\$ 970,721.94				
	12,572,063	check	\$ 0.07721				
	0.00						
COMMODITY				COMMODITY			
Schedule 101	6,584,109	0.48877	\$ 3,218,114.96	Schedule 101	3,395,686	0.49052	\$ 1,665,651.90
Schedule 111	3,309,287	0.48877	\$ 1,617,480.21	Schedule 111	1,466,682	0.49052	\$ 719,436.85
Schedule 112	28,258	0.48877	\$ 13,811.66	Schedule 112	52,360	0.49052	\$ 25,663.63
Schedule 121	489,404	0.48877	\$ 239,205.99	Schedule 121	0	0.49052	\$ -
Schedule 122	135,733	0.48877	\$ 66,342.22	Schedule 122	0	0.49052	\$ -
Schedule 131	0	0.48877	\$ -	Schedule 131	0	0.49052	\$ -
Schedule 132	33,649	0.48877	\$ 16,446.62	Schedule 132	27,571	0.49052	\$ 13,524.13
Total Commodity	10,580,440		\$ 5,171,401.66	Total Commodity	4,942,299		\$ 2,424,296.51
	10,580,440	check	\$ 0.48877		4,942,299	check	\$ 0.49052
	0.00				0.00		

	Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
Total Deferral Expenses from above	\$ 3,747,607.54	\$ 1,567,401.30	\$ 1,746,483.94	\$ 673,343.94	\$ 7,734,836.72
PGA Deferral Revenue from above	\$ (5,171,401.66)	\$ (970,721.94)	\$ (2,424,296.51)	\$ (458,839.01)	\$ (9,025,259.12)
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ (1,290,422.40)
Amount to be Deferred	\$ (1,423,794.12)	\$ 596,679.35	\$ (677,812.57)	\$ 214,504.94	\$ (1,290,422.40)
WA Total		(827,114.77)			
ID Total			(463,307.63)		

JET Entry	
Debits	Credits
3,405,348.43	(3,405,348.43)

Washington/Ikaho Gas Costs	GL Account	Oct-10 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
Transportation Costs		\$ 1,902,076.00	\$ -	\$ 1,902,076.00	
NWP Fixed		\$ 39,282.00	\$ 1,631.01	\$ 40,913.01	
NWP Variable		\$ (834,452.00)	\$ -	\$ (834,452.00)	
NWP Capacity Release		\$ 1,108,906.00	\$ 1,631.01	\$ 1,108,537.01	Invoice
	NWP Total 804001 GD AN	\$ 289,432.28	\$ -	\$ 289,432.28	
GTN Fixed		\$ 3,116.77	\$ -	\$ 3,116.77	
GTN Variable		\$ (3,072.68)	\$ -	\$ (3,072.68)	
GTN Capacity Release		\$ 269,476.35	\$ -	\$ 269,476.35	Invoice
	GTN Total 804001 GD AN	\$ 282,685.00	\$ 976.13	\$ 283,661.13	
Tranacanda Foothills (BC System) Fixed		\$ -	\$ -	\$ -	
Tranacanda Foothills (BC System) Variable		\$ 282,685.00	\$ 976.13	\$ 283,661.13	Invoice
	ANG Total 804001 GD AN	\$ 531,548.00	\$ 2,355.19	\$ 533,903.19	
NOVA (AB System) Fixed		\$ -	\$ -	\$ -	
NOVA (AB System) Variable		\$ 531,548.00	\$ 2,355.19	\$ 533,903.19	Invoice
	NOVA Total 804001 GD AN	\$ 92,107.00	\$ 5,218.40	\$ 97,325.40	
Spectra Westcoast Fixed		\$ -	\$ -	\$ -	
Spectra Westcoast Variable		\$ 92,107.00	\$ 5,218.40	\$ 97,325.40	
	WEI (Duke) Total 804001 GD AN	\$ -	\$ 682.99	\$ 682.99	
Questar		\$ -	\$ 682.99	\$ 682.99	
	Questar Total 804001	\$ -	\$ 682.99	\$ 682.99	
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	\$ -	\$ -	\$ -	
Total Demand Costs	804001 GD AN	\$ 2,282,722.36	\$ 10,863.72	\$ 2,293,586.07	
	Check Figure	\$ 10,863.72			

Commodity Purchases (Natural Gas)					
NGX Broker Fees	184055 ZZ ZZ	\$ -	\$ -	\$ -	
Misc	804000 GD AN	\$ -	\$ 3,952.61	\$ 3,952.61	
Broker Fees	804017 GD AN	\$ -	\$ -	\$ -	
Cochrane Credit Sept (Cash Rec'd)	811000 GD AN	\$ (89,901.67)	\$ -	\$ (89,901.67)	Actual Cash Rec'd
FX Hedge (Gain)/Loss	804010 GD AN	\$ 90,661.18	\$ -	\$ 90,661.18	Nucleus Database
System Gas purchases		\$ 15,235,308.87	\$ 15,543.22	\$ 15,250,852.09	Nucleus Database
Gas Costs Commodity	804000 GD AN	\$ 15,235,308.87	\$ 15,543.22	\$ 15,250,852.09	
Financial Commodity Cost	804600 GD AN	\$ 331,714.73	\$ -	\$ 331,714.73	Nucleus Database
Financial Commodity (Benefit)	804500 GD AN	\$ (114,566.16)	\$ -	\$ (114,566.16)	Nucleus Database
Off System Cost Bookout	804700 GD AN	\$ 862,930.54	\$ -	\$ 862,930.54	Nucleus Database
Misc Adjustment	804000 GD AN	\$ -	\$ -	\$ -	
Total Commodity Costs		\$ 18,406,050.17	\$ 19,496.83	\$ 18,425,547.00	
	Check Figure	\$ 18,406,050.17			
232130 Prior Period Adjustments		\$ -	\$ (29,542.12)	\$ (29,542.12)	
	Check Figure	\$ (29,542.12)			

Nucleus Storage acct. JPRARIAN -100408					
JP Injections	808200 GD AN	\$ (400,497.85)	\$ -	\$ (400,497.85)	
JP Withdrawals	808100 GD AN	\$ 6,724.24	\$ (5,293.19)	\$ 3,431.05	
Total JP	164100 GD AN	\$ (393,773.61)	\$ (5,293.19)	\$ (399,066.80)	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (1,632.62)	\$ -	\$ (1,632.62)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ -	\$ -	\$ -	
Total Clay Basin	164115 GD AN	\$ (1,632.62)	\$ -	\$ (1,632.62)	
Total Net Storage (Injections)/Withdrawals		\$ (393,406.23)	\$ (5,293.19)	\$ (398,699.42)	
		\$ 18,296,366.29	\$ 25,066.36	\$ 18,260,530.58	Net Gas Costs after Injections/Withdrawals

Information from other journals -Deferred Costs:					
WA Imbalance from DJ 436	804000 GD AN	\$ -	\$ (125,723.58)	\$ (125,723.58)	DJ436 & DJ431
ID Imbalance from DJ 436	804000 GD AN	\$ -	\$ (62,813.27)	\$ (62,813.27)	DJ436 & DJ431
Broker Fees	804017 GD AN	\$ -	\$ 5,976.10	\$ 5,976.10	Broker Fees Journal
	804017 GD AN	\$ -	\$ 2,221.41	\$ 2,221.41	Newedge Trading Fees
WA/ID Sales for Reseal Physical and Bookout -From 483000&483700 GD AN		\$ -	\$ (10,338,543.87)	\$ (10,338,543.87)	REVGSALES & DJ431 Total DJ 430
WA/ID Buy/Sell Transportation Recovery- pass thro 804001 GD AN		\$ -	\$ (8,811.06)	\$ (8,811.06)	Pull credit from GL (DJ 451)
GST Recon (Quarterly)	804000 GD AN	\$ -	\$ -	\$ -	
FAPB Commodity for Anderson Elementary/Lignite: 804000 GD AN		\$ -	\$ -	\$ -	
WA/ID Gas Purchased from Interstate Asphalt (Arrn) 804000 GD AN		\$ -	\$ -	\$ -	Pull debit from GL (DJ 451) - CR to A/R, DR to expense (increase 804)
Total Costs for Deferral including net gas costs		\$ -	\$ 7,734,836.72	\$ 7,734,836.72	

Journal # 430 Entry	Dr.	Cr.	
804001 GD AN	\$ 2,293,586.07		Transportation/Demand Costs
804000 GD AN	\$ 15,254,804.70		Commodity Physical
804010 GD AN	\$ 90,661.18	\$ -	Foreign Exchange Hedge Effect
804017 GD AN	\$ -	\$ -	Broker Fees ICE, Amerex & NGX
804600 GD AN	\$ 217,149.58		Financial Settlements - Cost/(Benefit)
804700 GD AN	\$ 862,930.54		Off System Bookout
232130 ZZ ZZ	\$ -	\$ (18,683,134.37)	AP Gas Supply Transactions
142600 ZZ ZZ	\$ 114,566.16		Financial Settlements - AP (Benefit)
184055 ZZ ZZ	\$ -	\$ -	AP - Clearing
811000 GD AN	\$ -	\$ (89,901.67)	Cochrane Extraction Credit
808200 GD AN	\$ -	\$ (402,130.47)	Storage Injections
808100 GD AN	\$ 3,431.05		Storage Withdrawals
176745 ZZ ZZ	\$ -	\$ -	Foreign Exchange Asset WA/ID
246745 ZZ ZZ	\$ -	\$ (90,661.18)	Foreign Exchange Liability WA/ID
164115 GD AA	\$ 1,632.62		Inventory - Clay Basin
164100 GD AN	\$ 397,066.80		Inventory - JP
Total Gas Costs	\$ 19,235,827.69	\$ (19,235,827.69)	

Misc. DJ 430 Entry:			
232130 ZZ ZZ	\$ 1,116,729.88		Intra-Co Transfer Thermal
142180 ZZ ZZ	\$ -	\$ (1,116,729.88)	Intra-Co Transfer Thermal
142600 ZZ ZZ	\$ -	\$ (2,181,046.71)	Intra-Co Transfer Thermal
232820 ZZ ZZ	\$ 2,181,046.71		Intra-Co Transfer Thermal
142600 ZZ ZZ	\$ -	\$ -	Reclass Terason to Def Rev
263028 GD AN	\$ -	\$ -	Reclass Terason to Def Rev
232620 ZZ ZZ	\$ 16,426.83		FX Hedge Thermal Portion
176745 ZZ ZZ	\$ -	\$ -	FX Thermal Portion - Asset
246745 ZZ ZZ	\$ -	\$ (16,426.83)	FX Thermal Portion - Liability
232130 ZZ ZZ	\$ 21,288.18		Clear Prior Month FX Hedge AN
176745 ZZ ZZ	\$ -	\$ (21,288.18)	Clear Prior Month FX Hedge - Asset
246745 ZZ ZZ	\$ -	\$ -	Clear Prior Month FX Hedge - Liability
182374 CD AA	\$ 6,505.00		Clear MTM on FX for 2 months out
246745 ZZ ZZ	\$ -	\$ (6,505.00)	Clear MTM on FX for 2 months out
Total Other Adj	\$ 3,341,995.60	\$ (3,341,995.60)	

Total DJ 430	\$ 22,577,823.29	\$ (22,577,823.29)	\$ -
Net Gas Costs after Injections/Withdrawals			
Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD AN	\$ -	\$ (125,723.58)
ID Imbalance from DJ 436	804000 GD AN	\$ -	\$ (62,813.27)
Broker Fees	804017 GD AN	\$ -	\$ 5,976.10
	804017 GD AN	\$ -	\$ 2,221.41
WA/ID Sales for Reseal Physical and Bookout -From 483000&483700 GD AN		\$ -	\$ (10,338,543.87)
WA/ID Buy/Sell Transportation Recovery- pass thro 804001 GD AN		\$ -	\$ (8,811.06)
GST Recon (Quarterly)	804000 GD AN	\$ -	\$ -
FAPB Commodity for Anderson Elementary/Lignite: 804000 GD AN		\$ -	\$ -
WA/ID Gas Purchased from Interstate Asphalt (Arrn) 804000 GD AN		\$ -	\$ -
Total Costs for Deferral including net gas costs		\$ -	\$ 7,734,836.72

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

Balance 7/15/2010 (9,224,310.39)

WA 191000 Recoverable Gas Costs Amortized			
Aug-10			
	Total	Rates	Amortization
Schedule 101	2,292,317	0.13849	\$ 317,462.98
Schedule 111	1,293,231	0.13655	\$ 176,590.69
Schedule 121	277,876	0.12648	\$ 35,145.76
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.12687	\$ -
Schedule 132W			\$ -
Schedule 146	1,351,896	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosi 146			\$ -
Large Customer			\$ 0.00
	<u>5,215,320</u>		\$ 529,199.43
	5,215,320	Adj	-
			\$ 529,199.43
		Subtotal	(8,695,110.96)
Interest		3.25%	(\$24,265.88)
Balance		8/15/2010	(8,719,376.84)

Aug-10 JOURNAL ENTRY			dr	cr
Total Interest Income	419600 GD WA			
Total Interest Expense	431600 GD WA	24,265.88		
Total WA Amortization Expense	805110 GD WA			(529,199.43)
Tracker transfer	191010 GD WA			
WA Recoverable Gas Costs	191000 GD WA	504,933.55		
(\$0.00)				

interest check
(\$24,265.88)

WA 191000 Recoverable Gas Costs Amortized			
Sep-10			
	Total	Rates	Amortization
Schedule 101	2,800,829	0.13849	\$ 387,886.81
Schedule 111	1,789,681	0.13655	\$ 244,380.94
Schedule 121	269,724	0.12648	\$ 34,114.69
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.12687	\$ -
Schedule 132W			\$ -
Schedule 146	1,447,423	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosi 146			\$ -
Large Customer			\$ 0.00
	<u>6,307,657</u>		\$ 666,382.44
	6,307,657	Adj	-
			\$ 666,382.44
		Subtotal	(8,052,994.40)
Interest		3.25%	(\$22,712.59)
Balance		9/15/2010	(8,075,706.99)

Sep-10 JOURNAL ENTRY			dr	cr
Total Interest Income	419600 GD WA			
Total Interest Expense	431600 GD WA	22,712.59		
Total WA Amortization Expense	805110 GD WA			(666,382.44)
Tracker transfer	191010 GD WA			
WA Recoverable Gas Costs	191000 GD WA	643,669.85		
\$0.00				

interest check
(\$22,712.59)

WA 191000 Recoverable Gas Costs Amortized			
Oct-10			
	Total	Rates	Amortization
Schedule 101	6,584,109	0.13849	\$ 911,833.26
Schedule 111	3,309,287	0.13655	\$ 451,883.14
Schedule 121	489,404	0.12648	\$ 61,899.82
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.12687	\$ -
Schedule 132W			\$ -
Schedule 146	1,991,623	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosi 146			\$ -
Large Customer			\$ 0.00
	<u>12,374,423</u>		\$ 1,425,616.21
	12,374,423	Adj	-
			\$ 1,425,616.21
		Subtotal	(6,650,090.78)
Interest		3.25%	(\$19,941.18)
Balance		10/15/2010	(6,670,031.96)

Oct-10 JOURNAL ENTRY			dr	cr
Total Interest Income	419600 GD WA			
Total Interest Expense	431600 GD WA	19,941.18		
Total WA Amortization Expense	805110 GD WA			(1,425,616.21)
Tracker transfer	191010 GD WA			
WA Recoverable Gas Costs	191000 GD WA	1,405,675.03		
\$0.00				

interest check
(\$19,941.18)

Washington Sales Volumes

October/10 Description	Schedule	October/10 Billed	September/10 Unbilled	October/10 Unbilled	October/10 Net Unbilled	Total	Notes
Schedule SumJury for Commodity Deferral :							
Firm	101	3,588,712	2,236,801	5,232,198	2,995,397	6,584,109	
Firm	111	1,898,786	1,249,472	2,659,973	1,410,501	3,309,287	
Firm	112	28,258	0	0	0	28,258	
Firm	121	272,718	247,953	464,639	216,686	489,404	
Firm	122	135,733	0	0	0	135,733	
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	33,649	0	0	0	33,649	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		5,957,856	3,734,226	8,356,810	4,622,584	10,580,440	Total retail sales for PGA commodity deferral, Includes interruptible rate schedules
		146	1,579,779	1,593,849	2,005,693	411,844	1,991,623
Total 146 Transportation Sales		1,579,779	1,593,849	2,005,693	411,844	1,991,623	
		147	97,376	0	0	0	97,376
Total 147 & 148 Transportation Sales		3,085,684	3,085,684	3,656,193	570,509	3,656,193	
		148	3,085,684	3,085,684	3,656,193	570,509	3,753,569
Total sales		10,720,695	8,413,759	14,018,696	5,604,937	16,325,632	
Schedule SumJury for Demand Deferral:							
Firm	101	3,588,712	2,236,801	5,232,198	2,995,397	6,584,109	
Firm	111	1,898,786	1,249,472	2,659,973	1,410,501	3,309,287	
Firm	112	28,258	0	0	0	28,258	
Firm	121	272,718	247,953	464,639	216,686	489,404	
Firm	122	135,733	0	0	0	135,733	
Interruptible	131	0	0	0	0	0	
Interruptible	132	33,649	0	0	0	33,649	
Transportation	146	1,579,779	1,593,849	2,005,693	411,844	1,991,623	
		7,537,635	5,328,076	10,362,503	5,034,428	12,572,063	Total sales for PGA demand deferral, Includes interruptible rate schedules & schedule 146 transportation
Schedule SumJury for Commodity and Demand Amortization:							
Firm	101	3,588,712	2,236,801	5,232,198	2,995,397	6,584,109	Sales for Decoupling amortization
Firm	111	1,898,786	1,249,472	2,659,973	1,410,501	3,309,287	
Firm	121	272,718	247,953	464,639	216,686	489,404	
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	1,579,779	1,593,849	2,005,693	411,844	1,991,623	
		7,339,995	5,328,076	10,362,503	5,034,428	12,374,423	Volumes for PGA Commodity & Demand Amortization
Firm	112	28,258	0	0	0	28,258	Annual lump sum amortization
Firm	122	135,733	0	0	0	135,733	Annual lump sum amortization
Interruptible	132	33,649	0	0	0	33,649	Annual lump sum amortization
Total Firm Sales		5,924,207	3,734,226	8,356,810	4,622,584	10,546,791	
Total Interruptible Sales		33,649	0	0	0	33,649	
Total Transportation Sales (Schedule 146)		1,579,779	1,593,849	2,005,693	411,844	1,991,623	
Total Transportation Sales (Schedule 147 & 148)		3,183,060	3,085,684	3,656,193	570,509	3,753,569	
Check total sales		10,720,695	8,413,759	14,018,696	5,604,937	16,325,632	