

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

06-110027-SI



Corp.

December 29, 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. 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 Bertholf". The signature is written in a cursive, slightly slanted style.

Craig L. Bertholf  
Rate Analyst  
Rates and Tariff Administration

Enclosures

2010 DEC 30 AM 8:12

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
November 2010				
PGA Transfer		9,099,728.77	(2,720,445.12)	(6,379,283.65)
Current Months Deferrals	26,761.48	665,234.27	(638,472.79)	
Amortization	1,984,276.83			1,984,276.83
Interest	(32,618.61)	900.84	(864.60)	(32,654.85)
November 2010 Ending Bal.	(11,070,895.85)	666,135.11 OK	(639,337.39) OK	(11,097,693.57) OK

**Avista Corporation Journal Entry**

Effective Date: 201011

Journal: 431-D&A WA/ID  
 Team: Resource Accounting  
 Type: C  
 Category: DJ  
 Currency: USD


Last Saved by: Cameron Dunlop  
 Submitted by: Cameron Dunlop  
 Approved by:


Last Saved: 12/07/2010 2:12 PM  
 Approval Requested: 12/07/2010 2:59 PM

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
1	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL		6,379,283.56	WA DEFERRAL TRANSFER
11	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	6,406,081.28		WA DEFERRAL
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL		26,761.48	WA DEFERRAL
45	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		36.24	WA DEFERRAL
47	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	2,984,373.06		ID DEFERRALTRANSFER
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL		3,036,443.85	ID DEFERRAL
55	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	52,049.10		ID DEFERRAL
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL		21.69	ID DEFERRAL
75	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	32,654.85		WA AMORT
90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,984,276.83	WA AMORT
93	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	6,379,283.56		WA DEFERRAL TRANSFER
95	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL		4,427,661.58	WA AMORT
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	4,515.75		ID AMORT
150	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		797,566.23	ID AMORT
160	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	3,036,443.85		ID AMORT
170	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL		2,243,393.37	ID DEFERRALTRANSFER
<b>Totals:</b>						<b>18,895,423.14</b>	<b>18,895,423.14</b>	

**Explanation:**

To record the monthly deferral of unrecovered commodity and demand costs related to WA and ID. Also to record the amortization of recoverable costs for WA and ID.

  
 Prepared by Cameron Dunlop  
 Date 12/7/10

  
 Reviewed by  
 Date 12/7/10

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		
8/10 Ending Balance	(4,819,801.01)	(5,894,225.11)	1,150,152.78	(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				
Terasen	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				
Terasen	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)				

Transfer to 191000 6,379,283.56  
 (0.00)

11/10 Current Mo Deferrals	26,761.48	665,234.28	(638,472.80)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				
Terasen	0.00				
Interest	36.24			36.24	
11/10 Ending Balance	26,797.72	665,234.28	(638,472.80)	36.24	0.00

0.00

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	410600 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	(643,228.30)
Deferral exp	805120 GD WA	827,114.77	0.00
Interest Income	410600 GD WA		0.00
Interest Expense	431600 GD WA	16,113.53	
			(0.00)

3.25%

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA		(6,379,283.56)
WA deferral	191010 GD WA	6,406,081.28	0.00
Deferral exp	805120 GD WA	0.00	(26,761.48)
Interest Income	410600 GD WA		(36.24)
Interest Expense	431600 GD WA	0.00	
			0.00

3.25%

**Washington/Idaho Gas Costs**

	Nov/10	Nov-10
<b>Demand (Transportation) Costs</b>		
NWP Fixed	\$ 1,840,718.00	
NWP Variable	\$ 74,086.64	
NWP Capacity Release	\$ (807,534.00)	
<b>NWP Total (excluding Refund)</b>	\$ 1,107,270.64	
GTN Fixed	\$ 260,740.95	
GTN Variable	\$ 8,923.27	
GTN Capacity Release	\$ (2,993.30)	
<b>GTN Total</b>	\$ 266,670.92	
Transcanada Foothills (BC System) Fixed	\$ 251,265.19	
Transcanada Foothills (BC System) Variable	\$ -	
<b>ANG Total</b>	\$ 251,265.19	
NOVA (AB System) Fixed	\$ 614,188.88	
NOVA (AB System) Variable	\$ -	
<b>NOVA Total</b>	\$ 614,188.88	
Spectra Westcoast Fixed	\$ 98,582.28	
Spectra Westcoast Variable	\$ -	
<b>WEI (Duke) Total</b>	\$ 98,582.28	
Questar	\$ 76.14	
<b>Questar</b>	\$ 76.14	
NOVA Fixed charges	\$ -	
Third party capacity release credit	\$ -	
ANG Fixed charges	\$ -	
ANG capacity release credit	\$ -	
<b>Counterparty Invoice Total</b>	\$ -	
Thermal Transport	\$ -	
Intracompany Transportation Optimization	\$ -	
<b>Total Demand Costs from Purchase Journals</b>	\$ 2,338,054.15	
WA/ID Buy/Sell Transportation Recovery	\$ (8,829.08)	
<b>Total Demand Costs</b>	\$ 2,327,425.09	
less variable costs charged to Commodity	\$ (81,009.91)	
<b>Total Demand Costs to be Allocated</b>	\$ 2,246,415.18	
<b>Commodity Purchases (Natural Gas)</b>		
Commodity Physical	804000 GD AN \$ 23,865,800.08	
Misc	804000 GD AN \$ 370.00	
Cochrane Credit	811000 GD AN \$ (85,800.87)	
Broker Fees	804017 GD AN \$ 1,454.89	
Financial Settlements	804600 GD AN \$ -	
Foreign Exchange Hedge Activity	804010 GD AN \$ 107,811.84	
Off system Bookout	804700 GD AN \$ 1,205,155.42	
Misc Adjustment	804000 GD AN \$ -	
<b>Total Commodity Costs from Purchase Journals</b>	\$ 25,094,591.34	
Storage (Injections)/Withdrawals	808100/808200 GD AN \$ 4,320,828.33	
FAFB Commodity for Anderson Elementary	804000 GD AN \$ -	
WA/ID Gas Purchased from Interstate Aspt	804000 GD AN \$ -	
GST	804000 GD AN \$ -	
Broker Fees	804017 GD AN \$ 7,888.69	
Newedge Broker Fees	804017 GD AN \$ 1,116.75	
plus variable costs from Demand	\$ 81,009.91	
WA/ID Off System Revenue	\$ (13,621,798.52)	
<b>Total Commodity Costs to be Allocated</b>	\$ 15,883,434.50	
WA Imbalance	804000 GD AN \$ (132,519.75)	
ID Imbalance	804000 GD AN \$ (61,252.03)	
<b>Total Deferred Commodity Costs:</b>	\$ 15,689,662.72	
<b>Total Net Gas Costs</b>	\$ 17,938,077.90	
From DJ 430	17,938,077.90	
Check		

**Expense Calculation**

Total Current Demand Costs (excluding refund)	\$ 2,246,415.18	\$ 1,571,367.42	\$ 675,047.76
Total Commodity Costs to be Allocated	\$ 15,883,434.50		\$ 10,903,265.45
Imbalance Cost Washington	\$ (132,519.75)		\$ (132,519.75)
Imbalance Cost Idaho	\$ (61,252.03)		\$ (61,252.03)
<b>Total Commodity Costs before refund</b>	\$ 15,689,662.72		\$ 10,770,745.70
<b>Total</b>	\$ 17,938,077.90	\$ 1,571,367.42	\$ 675,047.76
check	\$ -	\$ -	\$ -

Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
	69.95%	30.05%	68.65%	31.35%
<b>Total</b>	\$ 1,571,367.42	\$ 675,047.76	\$ 10,770,745.70	\$ 4,918,917.02

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	15,803,897	See Attached	\$ 1,578,810.60	Schedule 101	7,732,842	See Attached	\$ 808,351.39
Schedule 111	5,871,287	See Attached	\$ 581,205.27	Schedule 111	2,252,717	See Attached	\$ 239,132.33
Schedule 112	15,829	See Attached	\$ 1,439.81	Schedule 112	53,367	See Attached	\$ 5,373.54
Schedule 121	365,803	See Attached	\$ 32,133.38	Schedule 121	0	See Attached	\$ -
Schedule 122	157,936	See Attached	\$ 12,211.34	Schedule 122	0	See Attached	\$ -
Schedule 131	0	See Attached	\$ -	<b>Total Demand</b>	<b>10,038,926</b>		<b>\$ 1,052,857.26</b>
Schedule 132	44,207	See Attached	\$ 2,545.88		10,038,926	check	\$ 0.10488
Schedule 146	2,766,548	See Attached	\$ 1,493.94		0.00		
<b>Total Demand</b>	<b>24,825,507</b>		<b>\$ 2,209,840.21</b>				
	24,825,507	check	\$ 0.08901				
	0.00						
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	15,803,897	See Attached	\$ 7,162,867.26	Schedule 101	7,732,842	See Attached	\$ 3,532,201.36
Schedule 111	5,871,287	See Attached	\$ 2,677,801.27	Schedule 111	2,252,717	See Attached	\$ 1,017,988.94
Schedule 112	15,829	See Attached	\$ 7,736.74	Schedule 112	53,367	See Attached	\$ 24,996.42
Schedule 121	365,803	See Attached	\$ 159,475.29	Schedule 121	0	See Attached	\$ -
Schedule 122	157,936	See Attached	\$ 76,023.81	Schedule 122	0	See Attached	\$ -
Schedule 131	0	See Attached	\$ -	Schedule 131	0	See Attached	\$ -
Schedule 132	44,207	See Attached	\$ 21,607.06	Schedule 132	38,711	See Attached	\$ 17,969.80
<b>Total Commodity</b>	<b>22,058,959</b>		<b>\$ 10,105,511.43</b>	<b>Total Commodity</b>	<b>10,075,637</b>		<b>\$ 4,593,156.62</b>
	22,058,959	check	\$ 0.45811		10,075,637	check	\$ 0.45587
	0.00				0.00		

**Deferral Calculation**

Total Deferral Expenses from above	\$ 10,770,745.70	\$ 1,571,367.42	\$ 4,918,917.02	\$ 675,047.76	\$ 17,938,077.90
PGA Deferral Revenue from above	\$ (10,105,511.43)	\$ (2,209,840.21)	\$ (4,593,156.62)	\$ (1,052,857.28)	\$ (17,961,365.52)
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ (25,287.62)
Amount to be Deferred	\$ 665,234.28	\$ (638,472.80)	\$ 325,760.40	\$ (377,809.50)	\$ (25,287.62)

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 10,770,745.70	\$ 1,571,367.42	\$ 4,918,917.02	\$ 675,047.76	\$ 17,938,077.90
\$ (10,105,511.43)	\$ (2,209,840.21)	\$ (4,593,156.62)	\$ (1,052,857.28)	\$ (17,961,365.52)
\$ -	\$ -	\$ -	\$ -	\$ (25,287.62)
\$ 665,234.28	\$ (638,472.80)	\$ 325,760.40	\$ (377,809.50)	\$ (25,287.62)
WA Total	26,761.48	ID Total	(52,048.10)	

<b>JET Entry</b>	
Debits	Credits
18,895,423.14	(18,895,423.14)



Washington State Gas Sales Volumes  
Based on PGA 11/01/2010  
PGA Change For  
November, 2010

September  
October  
November  
December

	October Therms Billed November	Therms Billed October Unbilled Reversal	Total October Calendar Therms
/ 101	5,517,420	(5,232,198)	285,222
/ 111	2,193,490	(2,659,973)	(466,483)
/ 112	15,829	-	15,829
/ 121	192,455	(464,639)	(272,184)
/ 122	119,278	-	119,278
122G	-	-	-
122L	-	-	-
122W	-	-	-
/ 131	-	-	-
/ 132	44,207	-	44,207
132W	-	-	-
146	3,085,283	(2,005,693)	1,079,590
	<u>11,167,962</u>	<u>(10,362,503)</u>	<u>805,459</u>

	November Therms Billed In November	November Unbilled Accrual	Total Therms Billed In November
/ 101	2,579,150	12,739,525	15,318,675
/ 111	1,207,315	5,130,455	6,337,770
/ 112	-	-	-
/ 121	79,608	558,379	637,987
/ 122	38,658	-	38,658
122G	-	-	-
122L	-	-	-
122W	-	-	-
/ 131	-	-	-
/ 132	-	-	-
132W	-	-	-
146	(969,698)	2,656,656	1,686,958
	<u>2,935,033</u>	<u>21,085,015</u>	<u>24,020,048</u>

October  
and  
November  
in  
November

	in November	(Net Unbilled)	Net
101	8,096,570	7,507,327	15,603,897
111	3,400,805	2,470,482	5,871,287
112	15,829	-	15,829
121	272,063	93,740	365,803
122	157,936	-	157,936
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	44,207	-	44,207
132W	-	-	-
146	2,115,585	650,963	2,766,548
	<u>14,102,995</u>	<u>10,722,512</u>	<u>24,825,507</u>

Calendar Sales / 22,058,959  
Sch 146 Ignored / 2,766,548  
24,825,507.00

- check

October Commodity Rate	October Demand Rate	October Amortization Rate
Old Rates		
/ \$0.48877	/ \$0.09369	/ \$0.13849
\$0.48877	/ \$0.09096	/ \$0.13655
\$0.48877	/ \$0.09096	-
\$0.48877	/ \$0.07560	\$0.12648
\$0.48877	/ \$0.07560	-
\$0.48877	-	-
\$0.48877	-	-
\$0.48877	/ \$0.05759	/ \$0.12687
\$0.48877	/ \$0.05759	-
-	-	-
-	\$0.00054	/ \$0.00000

November Commodity Rate	November Demand Rate	November Amortization Rate
New Rates		
/ \$0.45849	/ \$0.10132	/ \$0.07524
\$0.45849	/ \$0.09840	/ \$0.07543
\$0.45849	/ \$0.09840	-
\$0.45849	/ \$0.08262	/ \$0.07305
\$0.45849	/ \$0.08262	-
\$0.45849	-	-
\$0.45849	-	-
\$0.45849	/ \$0.06363	/ \$0.08300
\$0.45849	/ \$0.06363	-
-	-	-
-	\$0.00054	-

	Billed	Adjustment
101	8,096,570	-
111	3,400,805	-
112	15,829	-
121	272,063	-
122	157,936	-
122G	-	-
122L	-	-
122W	-	-
131	-	-
132	44,207	-
132W	-	-
146	2,115,585	-

Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected
Old Costs		
\$ 139,407.96	\$ 26,722.45	\$ 39,500.39
\$ (228,002.90)	\$ (42,431.29)	\$ (63,698.25)
\$ 7,736.74	\$ 1,439.81	\$ -
\$ (133,035.37)	\$ (20,577.11)	\$ (34,425.83)
\$ 58,299.51	\$ 9,017.42	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 21,607.06	\$ 2,545.88	\$ -
\$ -	\$ -	\$ -
\$ -	\$ 582.98	\$ -
\$ (133,987.01)	\$ (22,699.87)	\$ (58,623.69)

Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected
New Costs		
\$ 7,023,459.30	\$ 1,552,088.15	\$ 1,152,577.11
\$ 2,905,804.17	\$ 623,636.57	\$ 478,057.99
\$ -	\$ -	\$ -
\$ 292,510.66	\$ 52,710.49	\$ 46,604.95
\$ 17,724.31	\$ 3,183.92	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ 910.96	\$ -
\$ 10,239,498.43	\$ 2,232,540.09	\$ 1,677,240.05

Total Commodity	Total Demand	Total Amortization
\$ / 7,162,867.26	\$ / 1,578,810.60	\$ / 1,192,077.50
\$ / 2,677,801.27	\$ / 581,205.27	\$ / 414,359.74
\$ / 7,736.74	\$ / 1,439.81	\$ -
\$ / 159,475.29	\$ / 32,133.38	\$ / 12,179.12
\$ / 76,023.81	\$ / 12,211.34	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 21,607.06	\$ / 2,545.88	\$ -
\$ -	\$ -	\$ -
\$ -	\$ / 1,493.94	\$ -
<u>10,105,511.43</u>	<u>2,209,840.21</u>	<u>1,618,616.36</u>

Washington Sales Volumes

November/10 Description	Schedule	November/10 Billed	October/10 Unbilled	November/10 Unbilled	November/10 Net Unbilled	Total	Notes
<b>Schedule SumJury for Commodity Deferral :</b>							
Firm	101	8,096,570	5,232,198	12,739,525	7,507,327	15,603,897	
Firm	111	3,400,805	2,659,973	5,130,455	2,470,482	5,871,287	
Firm	112	15,829	0	0	0	15,829	
Firm	121	272,063	464,639	558,379	93,740	365,803	
Firm	122	157,936	0	0	0	157,936	
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	44,207	0	0	0	44,207	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		11,987,410	8,356,810	18,428,359	10,071,549	22,058,959	Total retail sales for PGA commodity deferral. Includes interruptible rate schedules
<b>Total 146 Transportation Sales</b>		2,115,585	2,005,693	2,656,656	650,963	2,766,548	
<b>Total 147 &amp; 148 Transportation Sales</b>		3,690,865	3,656,193	4,047,622	391,429	4,082,294	
<b>Total sales</b>		17,793,860	14,018,696	25,132,637	11,113,941	28,907,801	
<b>Schedule SumJury for Demand Deferral:</b>							
Firm	101	8,096,570	5,232,198	12,739,525	7,507,327	15,603,897	
Firm	111	3,400,805	2,659,973	5,130,455	2,470,482	5,871,287	
Firm	112	15,829	0	0	0	15,829	
Firm	121	272,063	464,639	558,379	93,740	365,803	
Firm	122	157,936	0	0	0	157,936	
Interruptible	131	0	0	0	0	0	
Interruptible	132	44,207	0	0	0	44,207	
Transportation	146	2,115,585	2,005,693	2,656,656	650,963	2,766,548	
		14,102,995	10,362,503	21,085,015	10,722,512	24,825,507	Total sales for PGA demand deferral. Includes interruptible rate schedules & schedule 146 transportation
<b>Schedule SumJury for Commodity and Demand Amortization:</b>							
Firm	101	8,096,570	5,232,198	12,739,525	7,507,327	15,603,897	Sales for Decoupling amortization
Firm	111	3,400,805	2,659,973	5,130,455	2,470,482	5,871,287	
Firm	121	272,063	464,639	558,379	93,740	365,803	
Firm	122G	0	0	0	0	0	Special amortization rate
Firm	122L	0	0	0	0	0	Special amortization rate
Firm	122W	0	0	0	0	0	Special amortization rate
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	2,115,585	2,005,693	2,656,656	650,963	2,766,548	
		13,885,023	10,362,503	21,085,015	10,722,512	24,807,535	Volumes for PGA Commodity & Demand Amortization
Firm	112	15,829	0	0	0	15,829	Annual lump sum amortization
Firm	122	157,936	0	0	0	157,936	Annual lump sum amortization
Interruptible	132	44,207	0	0	0	44,207	Annual lump sum amortization
<b>Total Firm Sales</b>		11,943,203	8,356,810	18,428,359	10,071,549	22,014,752	
<b>Total Interruptible Sales</b>		44,207	0	0	0	44,207	
<b>Total Transportation Sales (Schedule 146)</b>		2,115,585	2,005,693	2,656,656	650,963	2,766,548	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		3,690,865	3,656,193	4,047,622	391,429	4,082,294	
<b>Check total sales</b>		17,793,860	14,018,696	25,132,637	11,113,941	28,907,801	



Gas Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201011 , State Code : WA

Accounting State Code:WA

Rate Schedule Desc	Meters	Usage	Revenue Amt	YTD Average	Ytd Usage	Ytd Revenue Amt
101 FIRM /	145,338.00	8,096,570.00	7,332,617.10	144,569.36	95,632,384.00	83,550,735.08
111 FIRM-I	2,306.00	3,400,805.00	2,455,832.42	2,315.55	39,400,361.00	27,597,927.15
112 FIRM-I	1.00	15,829.00	12,829.84	2.18	622,318.00	494,950.84
121 FIRM-I	20.00	272,063.00	181,767.65	21.82	2,984,483.00	1,841,862.40
122 FIRM-I	5.00	157,936.00	120,251.34	5.09	1,808,502.00	1,368,730.94
132 INTER	1.00	44,207.00	32,151.69	1.00	563,629.00	403,299.27
146 TRAN:	34.00	2,115,585.00	149,186.92	33.82	21,785,130.00	1,529,494.85
147 TRAN:	3.00	34,672.00	724.99	2.27	1,750,277.00	36,598.28
148 HIGH '	5.00	3,656,193.00	94,260.45	5.00	39,375,416.00	990,951.39
158 TAX A	-	-	360,762.27	-	-	4,294,094.40
158A TAX	-	-	(54.67)	-	-	(540.71)
199 REPO	-	-	(380,862.89)	-	-	(367,613.13)
Total WA	147,713.00	17,793,860.00	10,359,467.11	146,956.09	203,922,500.00	121,740,490.76
Total WA	147,713.00	17,793,860.00	10,359,467.11	146,956.09	203,922,500.00	121,740,490.76

12/02/10  
DWWPAORR

AVISTA UTILITIES  
RATE CHANGE PRORATION FOR NOVEMBER  
PROCESSING DATE RANGE: /2010-10-28 THRU /2010-11-29  
RATE CHANGE EFFECTIVE DATE /2010-11-01

PAGE

1

REVENUE MONTH NOVEMBER

STATE	RATE SCHEDULE NUM	PREVIOUS RATE USAGE	CURRENT RATE USAGE	TOTAL USAGE BILLED
-----				
WASHINGTON				
	TOTAL SCHEDULE FAFB		* 29,226	29,226
	TOTAL SCHEDULE 101	/ 5,517,420	* / 2,593,216	8,110,636
	TOTAL SCHEDULE 111	/ 2,193,490	⊕ 1,212,129	3,405,619
	TOTAL SCHEDULE 112	/ 15,829		15,829
	TOTAL SCHEDULE 121	/ 192,455	/ 79,608	272,063
	TOTAL SCHEDULE 122	/ 119,278	/ 38,658	157,936
	TOTAL SCHEDULE 132	/ 44,207		44,207
	TOTAL SCHEDULE 146	/ 3,085,283		3,085,283
	STATE TOTAL	<del>7,038,120</del>	<u>3,952,837</u>	10,990,957
	MONTH USAGE TOTALS	<del>7,038,120</del>	<del>3,952,837</del>	10,990,957

\* 2,593,216  
Plug (14,666)  
- 2,579,150

⊕ 1,212,129  
Plug (4,184)  
/ 1,207,315

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

Balance 8/15/2010 (8,719,376.84)

WA 191000 Recoverable Gas Costs Amortized			
Sep-10			
	Total	Rates	Amortization
Schedule 101	2,800,820	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 Hosp 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	<u>(8,075,706.99)</u>

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 Hosp 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	<u>(6,670,031.96)</u>

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)

~~Transfer from 191010 (6,379,283.56)  
(13,049,315.52)~~

WA 191000 Recoverable Gas Costs Amortized			
Nov-10			
	Total	Rates	Amortization
Schedule 101	15,603,897	See Attached	\$ 1,192,077.50
Schedule 111	5,871,287	See Attached	\$ 414,359.74
Schedule 121	365,803	See Attached	\$ 12,179.12
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	See Attached	\$ -
Schedule 132W			\$ -
Schedule 146	2,766,548	See Attached	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$365,660.47
	<u>24,607,535</u>		\$ 1,984,276.83 *
	24,607,535	Adj	-
			\$ 1,984,276.83
		Subtotal	(11,065,038.69)
Interest		3.25%	(\$32,054.85) *
Balance		11/15/2010	<u>(11,097,093.54)</u>

Nov-10 JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	32,654.85	
Total WA Amortization Expense	805110 GD WA		(1,984,276.83)
Tracker transfer	191010 GD WA	6,379,283.56	
WA Recoverable Gas Costs	191000 GD WA		(4,427,661.58) *
			\$0.00

interest check  
(\$32,654.85)

\* = 4427,661.58

	Previous	Current		Total	Revenue	Total Amort
	Deferrals	Deferrals	Adjustments		Adjustment	Charge
					Factor	<Refund>
Avista Utilities						
State of Washington						
Recap of Schedule 155						
Temporary Refunds/Charges						
Gonzaga University	(\$450.97)			(\$450.97)	104.6197%	(\$471.80)
Quary Tile	(\$58,374.09)	(\$8,716.74)		(\$67,090.83)	104.6197%	(\$70,190.23)
Franz Bakery (Snyder's)	(\$65,546.17)	(\$9,194.97)		(\$74,741.14)	104.6197%	(\$78,193.96)
Spokane County Courthouse	(\$46,064.52)	(\$9,932.04)		(\$55,996.56)	104.6197%	(\$58,583.43)
Spokane Community College	(\$10,322.33)	(\$14,039.58)		(\$24,361.91)	104.6197%	(\$25,487.36)
Spokane Falls Community College	\$465.28	(\$6,611.98)		(\$6,146.70)	104.6197%	(\$6,430.66)
St. Lukes	(\$26,304.87)	(\$3,900.63)		(\$30,205.50)	104.6197%	(\$31,600.90)
Wash. Dept of Corrections	(\$76,319.77)	(\$30,347.09)		(\$106,666.86)	104.6197%	(\$111,594.55)
	(\$282,917.44)	(\$82,743.03)		(\$365,660.47)		(\$382,552.89)

check  
check  
check  
check

Use for  
Accounting  
Purposes

Use for  
Billing  
Purposes