

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



**Corp.**

January 21, 2011

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 L. Bertholf'.

Craig L. Bertholf  
Rate Analyst  
Rates and Tariff Administration

Enclosures

2011 JAN 24 AM 8:29

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)
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
December 2010				
PGA Transfer				
Current Months Deferrals	(1,289,929.75)	(144,665.65)	(1,145,264.10)	
Amortization	2,087,871.05			2,087,871.05
Interest	(28,903.12)	1,608.23	(3,282.42)	(27,228.93)
December 2010 Ending Bal.	(10,301,857.67)	523,077.69 OK	(1,787,883.91) OK	(9,037,051.45) OK

**Avista Corporation Journal Entry**

Effective Date: 201012

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:


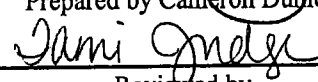
Last Saved: 01/07/2011 6:56 PM

Approval Requested: 01/07/2011 6:56 PM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
1	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00		WA DEFERRAL TRANSFER
11	001	/191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,291,603.94	WA DEFERRAL
30	001	/805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	1,289,929.74		WA DEFERRAL
45	001	/431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	1,674.20		WA DEFERRAL
47	001	/191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		594,489.79	ID DEFERRALTRANSFER
50	001	/191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00		ID DEFERRAL
55	001	/805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	594,198.81		ID DEFERRAL
70	001	/431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	290.98		ID DEFERRAL
75	001	/431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	27,228.93		WA AMORT
90	001	/805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		2,087,871.05	WA AMORT
93	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00		WA DEFERRAL TRANSFER
95	001	/191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	2,060,642.12		WA AMORT
100	001	/431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	3,807.82		ID AMORT
150	001	/805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		910,490.65	ID AMORT
160	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00		ID AMORT
170	001	/191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	906,682.83		ID DEFERRALTRANSFER
<b>Totals:</b>						<b>4,884,455.43</b>	<b>4,884,455.43</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	1/7/11 _____ Date
 _____ Reviewed by	1/7/11 _____ 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		
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			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			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)				

3.25%

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(716,254.25)
Deferral exp	805120 GD WA	702,249.66	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	14,004.59	
			0.00

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(843,228.00)
Deferral exp	805120 GD WA	827,114.77	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	16,113.53	
			(0.00)

3.25%

Transfer to 191000 6,379,283.56  
 (0.00)

11/10 Current Mo Deferrals	26,797.72	665,234.28	(638,472.80)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			0.00
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	36.24			36.24	
11/10 Ending Balance	26,797.72	665,234.28	(638,472.80)	36.24	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	(26,791.48)
Interest Income	419600 GD WA		(36.24)
Interest Expense	431600 GD WA	0.00	
			0.00

26,797.72

WA CURR UNRECOV PGA DEFERRED CORRECTION			
2010 Deferral Transfer	191010 GD WA		(6,379,283.47)
WA deferral	191000 GD WA	6,379,283.47	
			0.00

12/10 Current Mo Deferrals	(1,289,929.74)	(144,665.65)	(1,145,264.10)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			0.00
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(1,674.20)			(1,674.20)	
12/10 Ending Balance	(1,264,806.22)	520,568.63	(1,783,736.89)	(1,637.96)	0.00

3.25%

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA		0.00
WA deferral	191010 GD WA	0.00	(1,291,603.94)
Deferral exp	805120 GD WA	1,289,929.74	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	1,674.20	
			0.00

26,797.72

(1,291,603.94)

Washington/Idaho Gas Costs		Dec/10
<b>Demand (Transportation) Costs</b>		
NWP Fixed		\$ 1,902,076.00
NWP Variable		\$ 70,799.58
NWP Capacity Release		\$ (836,199.00)
NWP Total (excluding Refund)		\$ 1,136,676.58
GTN Fixed		\$ 269,432.26
GTN Variable		\$ 8,441.90
GTN Capacity Release		\$ (3,145.57)
Current Month Estimate		\$ 274,728.59
Transcanada Foothills (BC System) Fixed		\$ 260,740.56
Transcanada Foothills (BC System) Variable		\$ -
ANG Total		\$ 260,740.56
DecA (AB System) Fixed		\$ 636,557.32
DecA (AB System) Variable		\$ -
DecA Total		\$ 636,557.32
Spectra Westcoast Fixed		\$ 103,239.46
Spectra Westcoast Variable		\$ -
WEI (Duke) Total		\$ 103,239.46
Questar		\$ (0.01)
Questar		\$ (0.01)
DecA 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		\$ 2,411,942.50
WA/ID Buy/Sell Transportation Recovery		\$ -
Total Demand Costs	804001 GD AN	\$ 2,411,942.50
less variable costs charged to Commodity		\$ (79,241.48)
Total Demand Costs to be Allocated		\$ 2,332,701.02
<b>Commodity Purchases (Natural Gas)</b>		
Commodity Physical	804000 GD AN	\$ 23,354,415.27
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (126,958.94)
Broker Fees	804017 GD AN	\$ 995.10
Financial Settlements	804600 GD AN	\$ (111,477.45)
Foreign Exchange Hedge Activity	804010 GD AN	\$ (64,531.60)
Off system Bookout	804700 GD AN	\$ 1,127,366.71
Interco Purchase from Thermal	804730 GD AN	\$ 401,862.73
Total Commodity Costs from Purchase Journals		\$ 24,581,671.82
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ 238,906.75
FAFB Commodity for Anderson Elementary/Li	804000 GD AN	\$ (8,934.82)
WA/ID Gas Purchased from Interstate Asphal	804000 GD AN	\$ -
GST	804000 GD AN	\$ (10,243.27)
Broker Fees	804017 GD AN	\$ 2,913.34
Newedge Broker Fees	804017 GD AN	\$ 1,536.70
plus variable costs from Demand		\$ 79,241.48
WA/ID Off System Revenue		\$ (6,942,999.69)
Total Commodity Costs to be Allocated		\$ 17,942,092.31
WA Imbalance	804000 GD AN	\$ 87,932.49
ID Imbalance	804000 GD AN	\$ 40,953.20
Total Deferred Commodity Costs:		\$ 18,070,978.00
Total Net Gas Costs		\$ 20,403,679.02
From DJ 430		20,403,679.02
Check		

Dec-10  
Expense Calculation

Total Current Demand Costs (excluding refund)	\$ 2,332,701.02	\$ 1,631,724.36	\$ 700,976.66
Total Commodity Costs to be Allocated	\$ 17,942,092.31		
Imbalance Cost Washington	\$ 87,932.49		
Imbalance Cost Idaho	\$ 40,953.20		
Total Commodity Costs before refund	\$ 18,070,978.00		
Total	\$ 20,403,679.02	\$ 1,631,724.36	\$ 700,976.66
check	\$ -	\$ -	\$ -

Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
	69.95%	30.05%	69.75%	30.25%
Total Current Demand Costs (excluding refund)	\$ 2,332,701.02	\$ 1,631,724.36	\$ 700,976.66	
Total Commodity Costs to be Allocated	\$ 17,942,092.31		\$ 12,513,844.36	\$ 5,428,247.95
Imbalance Cost Washington	\$ 87,932.49		\$ 87,932.49	
Imbalance Cost Idaho	\$ 40,953.20			\$ 40,953.20
Total Commodity Costs before refund	\$ 18,070,978.00		\$ 12,601,776.85	\$ 5,469,201.15
Total	\$ 20,403,679.02	\$ 1,631,724.36	\$ 700,976.66	\$ 12,601,776.85
check	\$ -	\$ -	\$ -	\$ -

WASHINGTON				IDAHO			
Balance Sheet	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet	PGA Volumes	PGA Rate	PGA Revenue
<b>DEMAND</b>				<b>DEMAND</b>			
Schedule 101	20,240,079	See Attached	\$ 2,047,629.52	Schedule 101	9,557,196	See Attached	\$ 994.6
Schedule 111	6,753,632	See Attached	\$ 663,120.90	Schedule 111	2,437,327	See Attached	\$ 253,947.33
Schedule 112	226,336	See Attached	\$ 21,930.96	Schedule 112	1,450	See Attached	\$ (41.41)
Schedule 121	234,634	See Attached	\$ 19,256.52	Schedule 121	0	See Attached	\$ -
Schedule 122	223,894	See Attached	\$ 18,475.76	Schedule 122	0	See Attached	\$ -
Schedule 131	0	See Attached	\$ -	Total Demand	11,995,973		\$ 1,248,746.36
Schedule 132	78,031	See Attached	\$ 4,935.66		11,995,973	check	\$ 0.10410
Schedule 146	3,035,439	See Attached	\$ 1,639.14		0		
Total Demand	30,792,045		\$ 2,776,988.46				
	30,792,045	check	\$ 0.09019				
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	20,240,079	See Attached	\$ 9,292,157.60	Schedule 101	9,557,196	See Attached	\$ 4,378,268.49
Schedule 111	6,753,632	See Attached	\$ 3,102,319.11	Schedule 111	2,437,327	See Attached	\$ 1,115,851.25
Schedule 112	226,336	See Attached	\$ 105,158.59	Schedule 112	1,450	See Attached	\$ 1,245.01
Schedule 121	234,634	See Attached	\$ 108,133.50	Schedule 121	0	See Attached	\$ -
Schedule 122	223,894	See Attached	\$ 102,749.60	Schedule 122	0	See Attached	\$ -
Schedule 131	0	See Attached	\$ -	Schedule 131	0	See Attached	\$ -
Schedule 132	78,031	See Attached	\$ 35,924.11	Schedule 132	44,271	See Attached	\$ 20,265.49
Total Commodity	27,756,606		\$ 12,746,442.50	Total Commodity	12,040,244		\$ 5,515,630.25
	27,756,606	check	\$ 0.45922		12,040,244	check	\$ 0.45810

Deferral Calculation

Total Deferral Expenses from above	\$ 12,601,776.85	\$ 1,631,724.36	\$ 5,469,201.15	\$ 700,976.66	\$ 20,403,679.02
PGA Deferral Revenue from above	\$ (12,746,442.50)	\$ (2,776,988.46)	\$ (5,515,630.25)	\$ (1,248,746.36)	\$ (22,287,807.57)
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ (1,884,128.55)
Amount to be Deferred	\$ (144,665.65)	\$ (1,145,264.10)	\$ (46,429.10)	\$ (547,769.71)	\$ (1,884,128.55)
WA Total		(1,289,929.74)	ID Total	(594,198.81)	

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 12,601,776.85	\$ 1,631,724.36	\$ 5,469,201.15	\$ 700,976.66	\$ 20,403,679.02
\$ (12,746,442.50)	\$ (2,776,988.46)	\$ (5,515,630.25)	\$ (1,248,746.36)	\$ (22,287,807.57)
\$ -	\$ -	\$ -	\$ -	\$ (1,884,128.55)
\$ (144,665.65)	\$ (1,145,264.10)	\$ (46,429.10)	\$ (547,769.71)	\$ (1,884,128.55)
WA Total	(1,289,929.74)	ID Total	(594,198.81)	

JET Entry	
Debits	Credits
4,884,455.44	(4,884,455.44)

Washington/Idaho Gas Costs	GL Account	Dec-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		\$ 69,263.00	\$ 1,536.58	\$ 70,799.58	
NWP Capacity Release		\$ (836,199.00)	\$ -	\$ (836,199.00)	
NWP Total 804001 GD AN		\$ 1,135,140.00	\$ 1,536.58	\$ 1,136,676.58	Invoice
GTN Fixed		\$ 269,432.26	\$ -	\$ 269,432.26	
GTN Variable		\$ 8,441.90	\$ -	\$ 8,441.90	
GTN Capacity Release		\$ (3,145.57)	\$ -	\$ (3,145.57)	
GTN Total 804001 GD AN		\$ 274,728.59	\$ -	\$ 274,728.59	Invoice
Transcanada Foothills (BC System) Fixed		\$ 257,049.00	\$ 3,891.56	\$ 260,740.56	Invoice
Transcanada Foothills (BC System) Variable		\$ -	\$ -	\$ -	
ANG Total 804001 GD AN		\$ 257,049.00	\$ 3,891.56	\$ 260,740.56	Invoice
NOVA (AB System) Fixed		\$ 628,066.00	\$ 8,491.32	\$ 636,557.32	Invoice
NOVA (AB System) Variable		\$ -	\$ -	\$ -	
NOVA Total 804001 GD AN		\$ 628,066.00	\$ 8,491.32	\$ 636,557.32	Invoice
Spectra Westcoast Fixed		\$ 94,523.00	\$ 8,716.46	\$ 103,239.46	
Spectra Westcoast Variable		\$ -	\$ -	\$ -	
WEI (Duke) Total 804001 GD AN		\$ 94,523.00	\$ 8,716.46	\$ 103,239.46	
Questar		\$ -	\$ (0.01)	\$ (0.01)	
Questar Total 804001		\$ -	\$ (0.01)	\$ (0.01)	
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 \$ 2,389,506.59 \$ 22,435.91 \$ 2,411,942.50  
Check Figure \$ 2,411,942.50

**Commodity Purchases (Natural Gas)**

NGX Broker Fees	184055 ZZ ZZ	\$ -	\$ -	\$ -	
Misc	804000 GD AN	\$ -	\$ -	\$ -	
Broker Fees	804017 GD AN	\$ -	\$ 995.10	\$ 995.10	
Cochrane Credit Sept (Cash Rec'd)	811000 GD AN	\$ (126,958.94)	\$ -	\$ (126,958.94)	Actual Cash Rec'd
FX Hedge (Gain)/Loss	804010 GD AN	\$ (64,531.60)	\$ -	\$ (64,531.60)	Nucleus Database
System Gas purchases		\$ 23,546,817.44	\$ (191,402.17)	\$ 23,354,415.27	Nucleus Database
Gas Costs Commodity	804000 GD AN	\$ 23,546,817.44	\$ (191,402.17)	\$ 23,354,415.27	
Financial Commodity Cost	804600 GD AN	\$ 43,204.70	\$ -	\$ 43,204.70	Nucleus Database
Financial Commodity (Benefit)	804600 GD AN	\$ (154,682.15)	\$ -	\$ (154,682.15)	Nucleus Database
Off System Cost Bookout	804700 GD AN	\$ 1,127,366.71	\$ -	\$ 1,127,366.71	Nucleus Database
WAD Interco Purchases (from Thermal)	804730 GD AN	\$ 401,862.73	\$ -	\$ 401,862.73	
Total Commodity Costs		\$ 24,899,037.83	\$ (190,407.07)	\$ 24,708,630.76	
Check Figure		\$ 24,899,037.83		\$ 24,708,630.76	

**232130 Prior Period Adjustments**

		\$ (294,930.10)		\$ (294,930.10)	
Check Figure		\$ (294,930.10)		\$ (294,930.10)	
<b>Nucleus Storage acct. JPRAIRIEAN -100408</b>					
JP Injections	808200 GD AN	\$ (2,631,885.93)	\$ -	\$ (2,631,885.93)	
JP Withdrawals	808100 GD AN	\$ 2,913,243.02	\$ -	\$ 2,913,243.02	
Total JP	164100 GD AN	\$ 281,357.09	\$ -	\$ 281,357.09	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (69,210.08)	\$ -	\$ (69,210.08)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 26,759.74	\$ -	\$ 26,759.74	
Total Clay Basin	164115 GD AN	\$ (42,450.34)	\$ -	\$ (42,450.34)	
Total Net Storage (Injections)/Withdrawals		\$ 238,906.75	\$ -	\$ 238,906.75	
		\$ 27,527,461.17	\$ (167,971.16)	\$ 27,359,489.99	

**Information from other Journals -Deferred Costs:**

WA Imbalance from DJ 436	804000 GD AN	\$ 87,932.49		\$ 87,932.49	DJ436 & DJ431
ID Imbalance from DJ 436	804000 GD AN	\$ 40,953.20		\$ 40,953.20	DJ436 & DJ431
Broker Fees	804017 GD AN	\$ 2,913.34		\$ 2,913.34	Broker Fees Journal
	804017 GD AN	\$ 1,536.70		\$ 1,536.70	Newedge Trading Fees
		\$ (6,942,999.99)		\$ (6,942,999.99)	REVGSALES & DJ431
WAD Sales for Resale Physical and Bookout -Fro 483000&483700 GD AN		\$ -		\$ -	Full credit from GL (DJ 430)
WAD Buy/Sell Transportation Recovery- pass thro 804001 GD AN		\$ -		\$ -	
GST/HST Recon (Quarterly)	804000 GD AN	\$ (10,243.27)		\$ (10,243.27)	
FAPB Commodity for Anderson Elementary/Lignite: 804000 GD AN		\$ (6,934.82)		\$ (6,934.82)	
WAD Gas Purchased from Interstate Asphalt (Ann 804000 GD AN		\$ -		\$ -	
Total Costs for Deferral including net gas costs		\$ 20,403,679.02		\$ 20,403,679.02	Full debit from GL (DJ 451) - CR to A/R, DR to expense (increase 804)

Journal # 430 Entry	Dr	Cr	Journal # 430 Entry	Dr	Cr
804001 GD AN	\$ 2,411,942.50		Transportation/Demand Costs		
804000 GD AN	\$ 23,354,415.27		Commodity Physical		
804010 GD AN	\$ (64,531.60)		Foreign Exchange Hedge Effect		
804017 GD AN	\$ 995.10		Broker Fees ICE, Amerex & NGX		
804600 GD AN	\$ (111,477.45)		Financial Settlements - Cost/(Benefit)		
804700 GD AN	\$ 1,127,366.71		Off System Bookout		
804730 GD AN	\$ 401,862.73				
232130 ZZ ZZ	\$ (27,212,828.07)		A/R Gas Supply Transactions		
142600 ZZ ZZ	\$ (154,682.15)		Financial Settlements - A/R (Benefit)		
184055 ZZ ZZ		\$ -	AP - Clearing		
811000 GD AN	\$ (126,958.94)		Cochrane Extraction Credit		
808200 GD AN	\$ (2,631,885.93)		Storage Injections		
808100 GD AN	\$ 2,913,243.02		Storage Withdrawals		
176745 ZZ ZZ	\$ (64,531.60)		Foreign Exchange Asset WAID		
245745 ZZ ZZ	\$ -		Foreign Exchange Liability WAID		
164115 GD AN	\$ 42,450.34		Inventory - Clay Basin		
164100 GD AN	\$ (281,357.09)		Inventory - JP		
Total Gas Costs	\$ 30,498,249.16	\$ (30,498,249.16)			

Misc. DJ 430 Entry:	Dr	Cr	Misc. DJ 430 Entry:	Dr	Cr
232130 ZZ ZZ	\$ 917,081.78		Intra-Co Transfer Thermal		
142150 ZZ ZZ	\$ (917,081.78)		Intra-Co Transfer Thermal		
142600 ZZ ZZ	\$ (2,897,571.86)		Intra-Co Transfer Thermal		
232620 ZZ ZZ	\$ 2,897,571.86		Intra-Co Transfer Thermal		
142600 ZZ ZZ		\$ -	Reclass Tarasen to Def Rev		
253028 GD AN		\$ -	Reclass Tarasen to Def Rev		
232620 ZZ ZZ	\$ (27,239.17)		FX Hedge Thermal Portion		
176745 ZZ ZZ	\$ 27,239.17		FX Thermal Portion - Asset		
245745 ZZ ZZ		\$ -	FX Thermal Portion - Liability		
232130 ZZ ZZ	\$ (107,611.64)		Clear Prior Month FX Hedge - AN		
176745 ZZ ZZ	\$ 107,611.64		Clear Prior Month FX Hedge - Asset		
245745 ZZ ZZ	\$ (107,611.64)		Clear Prior Month FX Hedge - Liability		
182374 GD AA	\$ -		Clear MTM on FX for 2 months out		
245745 ZZ ZZ	\$ -		Clear MTM on FX for 2 months out		
Total Other Adj	\$ 3,949,504.45	\$ (3,949,504.45)			

Total DJ 430 \$ 34,447,793.61 \$ (34,447,793.61)

Full 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 9/15/2010 (8,075,706.99)

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 Hosj 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	419800 GD WA		
Total Interest Expense	431800 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 (6,374,283.59)  
(13,044,315.55)

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 Hosj 146			\$ -
Large Customer			\$365,660.47
	<u>24,807,535</u>		\$ 1,984,276.83
	24,807,535	Adj	-
			\$ 1,984,276.83
		Subtotal	(11,065,038.69)
Interest		3.25%	(\$32,654.85)
Balance		11/15/2010	<u>(11,097,693.54)</u>

Nov-10

JOURNAL ENTRY		dr	cr
Total Interest Income	419800 GD WA		
Total Interest Expense	431800 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)  
GL Wand  
(11,097,693.66)

WA 191000 Recoverable Gas Costs Amortized			
Dec-10			
	Total	Rates	Amortization
Schedule 101	20,240,079	See Attached	\$ 1,548,522.36
Schedule 111	6,753,632	See Attached	\$ 521,227.33
Schedule 121	234,634	See Attached	\$ 18,121.36
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	See Attached	\$ -
Schedule 132W			\$ -
Schedule 146	3,035,439		\$ -
Spokane Rock Products			\$ -
Valley Hosj 146			\$ -
Large Customer			\$0.00
	<u>30,263,784</u>		\$ 2,087,871.05
	30,263,784	Adj	-
			\$ 2,087,871.05
		Subtotal	(9,009,822.49)
Interest		3.25%	(\$27,228.93)
Balance		12/15/2010	<u>(9,037,051.42)</u>

Dec-10

JOURNAL ENTRY		dr	cr
Total Interest Income	419800 GD WA		
Total Interest Expense	431800 GD WA	27,228.93	
Total WA Amortization Expense	805110 GD WA		(2,087,871.05)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	2,060,642.12	
			\$0.00

Interest check  
\$2,827.33  
GL Wand  
(11,097,693.66)

	October Therms Billed December		Total October Calendar Therms
101	405,673	-	405,673
111	193,077	-	193,077
112	45,766	-	45,766
121	18,367	-	18,367
122	3,185	-	3,185
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	4,877	-	4,877
146	-	-	-
	<b>670,945</b>		<b>670,945</b>

October Commodity Rate	October Demand Rate	October Amortization Rate
<b>Old Rates</b>		
/\$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	
/\$0.48877	/\$0.00054	\$0.00000

Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected
<b>Old Costs</b>		
\$ 198,280.79	\$ 38,007.50	\$ 56,181.65
\$ 94,370.25	\$ 17,562.28	\$ 26,364.66
\$ 22,369.05	\$ 4,162.88	\$ -
\$ 8,977.24	\$ 1,388.55	\$ 2,323.06
\$ 1,556.73	\$ 240.79	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 2,383.73	\$ 280.87	\$ -
\$ -	\$ -	\$ -
\$ 327,937.79	\$ 61,642.86	\$ 84,869.38

	Nov & Dec Therms Billed In December	Net Unbilled Accrual	Total Therms Billed In Nov & Dec
101	18,279,979	1,554,427	19,834,406
111	6,530,187	30,368	6,560,555
112	180,570	-	180,570
121	387,733	(171,466)	216,267
122	220,709	-	220,709
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	73,154	-	73,154
146	2,720,150	315,289	3,035,439
	<b>28,392,482</b>	<b>1,728,618</b>	<b>30,121,100</b>

Nov & Dec Commodity Rate	Nov & Dec Demand Rate	Nov & Dec Amortization Rate
<b>New Rates</b>		
/\$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	
/\$0.45849	/\$0.00054	

Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected
<b>New Costs</b>		
\$ 9,093,876.81	\$ 2,009,622.02	\$ 1,492,340.71
\$ 3,007,948.86	\$ 645,558.61	\$ 494,862.66
\$ 82,789.54	\$ 17,768.09	\$ -
\$ 99,156.26	\$ 17,867.98	\$ 15,798.30
\$ 101,192.87	\$ 18,234.98	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 33,540.38	\$ 4,654.79	\$ -
\$ -	\$ 1,639.14	\$ -
\$ 12,418,504.71	\$ 2,715,345.60	\$ 2,003,001.68

	October and Nov & Dec In December	(Net Unbilled)	Billed
101	18,685,652	1,554,427	20,240,079
111	6,723,264	30,368	6,753,632
112	226,336	-	226,336
121	406,100	(171,466)	234,634
122	223,894	-	223,894
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	78,031	-	78,031
146	2,720,150	315,289	3,035,439
	<b>29,063,427</b>	<b>1,728,618</b>	<b>30,792,045</b>

	Billed	Adjustment
101	18,685,652	-
111	6,723,264	-
112	226,336	-
121	406,100	-
122	223,894	-
122G	-	-
122L	-	-
122W	-	-
131	-	-
132	78,031	-
146	2,720,150	-

Total Commodity	Total Demand	Total Amortization
\$ 9,292,157.60	\$ 2,047,629.52	\$ 1,548,522.36
\$ 3,102,319.11	\$ 663,120.90	\$ 521,227.33
\$ 105,158.59	\$ 21,930.96	\$ -
\$ 108,133.50	\$ 19,256.52	\$ 18,121.36
\$ 102,749.60	\$ 18,475.76	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 35,924.11	\$ 4,935.66	\$ -
\$ -	\$ 1,639.14	\$ -
<b>12,746,442.50</b>	<b>2,776,988.46</b>	<b>2,087,871.05</b>

Calendar Sales	27,756,606
Sch 146 Ignored	(3,035,439)
	-



Washington Sales Volumes

December/10 Description	Schedule	December/10 Billed	November/10 Unbilled	December/10 Unbilled	December/10 Net Unbilled	Total	Notes
<b>Schedule SumJury for Commodity Deferral :</b>							
Firm	101	18,685,652	12,739,525	14,293,952	1,554,427	20,240,079	
Firm	111	6,723,264	5,130,455	5,160,823	30,368	6,753,632	
Firm	112	226,336	0	0	0	226,336	
Firm	121	406,100	558,379	386,913	(171,466)	234,634	
Firm	122	223,894	0	0	0	223,894	
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	78,031	0	0	0	78,031	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for CTR</b>		26,343,277	18,428,359	19,841,688	1,413,329	27,756,606	Total retail sales for PGA commodity deferral includes interruptible rate schedules
<b>Total 146 Transportation Sales</b>		2,720,150	2,656,656	2,971,945	315,289	3,035,439	
<b>Total 147 &amp; 148 Transportation Sales</b>		4,240,828	4,047,622	4,060,564	12,942	4,253,770	
<b>Total sales</b>		33,304,255	25,132,637	26,874,197	1,741,560	35,045,815	
<b>Schedule SumJury for Demand Deferral:</b>							
Firm	101	18,685,652	12,739,525	14,293,952	1,554,427	20,240,079	
Firm	111	6,723,264	5,130,455	5,160,823	30,368	6,753,632	
Firm	112	226,336	0	0	0	226,336	
Firm	121	406,100	558,379	386,913	(171,466)	234,634	
Firm	122	223,894	0	0	0	223,894	
Interruptible	131	0	0	0	0	0	
Interruptible	132	78,031	0	0	0	78,031	
Transportation	146	2,720,150	2,656,656	2,971,945	315,289	3,035,439	
		29,063,427	21,085,015	22,813,633	1,728,618	30,792,045	Total sales for PGA demand deferral. Includes interruptible rate schedules & schedule 146 transportation
<b>Schedule SumJury for Commodity and Demand Amortization:</b>							
Firm	101	18,685,652	12,739,525	14,293,952	1,554,427	20,240,079	Sales for Decoupling amortization
Firm	111	6,723,264	5,130,455	5,160,823	30,368	6,753,632	
Firm	121	406,100	558,379	386,913	(171,466)	234,634	
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	2,720,150	2,656,656	2,971,945	315,289	3,035,439	
		28,535,166	21,085,015	22,813,633	1,728,618	30,283,784	Volumes for PGA Commodity & Demand Amortization
Firm	112	226,336	0	0	0	226,336	Annual lump sum amortization
Firm	122	223,894	0	0	0	223,894	Annual lump sum amortization
Interruptible	132	78,031	0	0	0	78,031	Annual lump sum amortization
<b>Total Firm Sales</b>		26,265,246	18,428,359	19,841,688	1,413,329	27,678,575	
<b>Total Interruptible Sales</b>		78,031	0	0	0	78,031	
<b>Total Transportation Sales (Schedule 146)</b>		2,720,150	2,656,656	2,971,945	315,289	3,035,439	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		4,240,828	4,047,622	4,060,564	12,942	4,253,770	
<b>Check total sales</b>		33,304,255	25,132,637	26,874,197	1,741,560	35,045,815	