

Avista Corporation
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Spokane, Washington 99220-3727
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Toll Free 800-727-9170



February 28, 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, appearing to read "Craig L. Bertholf".

Craig L. Bertholf
Rate Analyst
Rates and Tariff Administration

Enclosures

2011 FEB 28 11 08 AM

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)
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				
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
January 2011				
Current Months Deferrals	(634,495.81)	501,049.18	(1,135,544.99)	
Amortization	2,095,479.06			2,095,479.06
Interest	(25,922.46)	2,095.16	(6,379.90)	(21,637.72)
January 2011 Ending Bal.	(8,866,796.88)	1,026,222.03 OK	(2,929,808.80) OK	(6,963,210.11) OK

Avista Corporation Journal Entry

Effective Date: 201101

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

Last Saved by: Carolyn Groome
 Submitted by: Carolyn Groome
 Approved by:

Last Saved: 02/07/2011 4:04 PM
 Approval Requested: 02/07/2011 4:08 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		638,780.55	WA DEFERRAL
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	634,495.82		WA DEFERRAL
45	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	4,284.73		WA DEFERRAL
47	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		305,948.48	ID DEFERRAL TRANSFER
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	305,282.48		ID DEFERRAL
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	666.00		ID DEFERRAL
75	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	21,637.72		WA AMORT
90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		2,095,479.06	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	2,073,841.34		WA AMORT
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	3,052.39		ID AMORT
150	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		910,163.88	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	907,111.49		ID DEFERRAL TRANSFER
Totals:						3,950,371.97	3,950,371.97	

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.

Carolyn Groome

Prepared by Carolyn Groome

2/7/11

Date

Jami Gudge

Reviewed by

2/7/11

Date

Approved for Entry
 Corporate Accounting use Only

Date

Washington/Idaho Gas Costs

Jan-11

Demand (Transportation) Costs		\$ 1,902,399.00
NWP Fixed		\$ 93,471.90
NWP Variable		\$ (781,564.00)
NWP Capacity Release		\$ 1,214,306.90
NWP Total (excluding Refund)		\$ 269,432.28
GTN Fixed		\$ 7,561.68
GTN Variable		\$ (3,179.41)
GTN Capacity Release		\$ 273,804.53
Current Month Estimate		\$ 290,780.01
Transcanada Foothills (BC System) Fixed		\$ -
Transcanada Foothills (BC System) Variable		\$ -
ANG Total		\$ 290,780.01
DecA (AB System) Fixed		\$ 628,017.69
DecA (AB System) Variable		\$ -
DecA Total		\$ 628,017.69
Spectra Westcoast Fixed		\$ 117,669.97
Spectra Westcoast Variable		\$ -
WEI (Duke) Total		\$ 117,669.97
Questar		\$ 973.81
Questar		\$ 973.81
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		\$ 2,622,669.91
WA/ID Buy/Sell Transportation Recovery		\$ -
Total Demand Costs	804001 GD AN	\$ 2,623,562.81
less variable costs charged to Commodity		\$ (101,023.58)
Total Demand Costs to be Allocated		\$ 2,522,539.23
Commodity Purchases (Natural Gas)		\$ 24,137,989.54
Commodity Physical	804000 GD AN	\$ -
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (122,264.31)
Broker Fees	804017 GD AN	\$ 711.80
Financial Settlements	804600 GD AN	\$ 45,239.00
Foreign Exchange Hedge Activity	804010 GD AN	\$ 20,932.66
Off system Bookout	804700 GD AN	\$ -
Interco Purchase from Thermal	804730 GD AN	\$ 2,181,171.48
Total Commodity Costs from Purchase Journals		\$ 26,277,269.64
Storage (injections)/Withdrawals	808100/808200 GD AN	\$ 3,106,777.38
FAPB Commodity for Anderson Elementary	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate Asph	804000 GD AN	\$ (8,933.67)
GST	804000 GD AN	\$ -
Broker Fees	804017 GD AN	\$ 3,046.82
Newedge Broker Fees	804017 GD AN	\$ 2,615.93
plus variable costs from Demand		\$ 101,023.58
WA/ID Off System Revenue		\$ (10,389,376.99)
Total Commodity Costs to be Allocated		\$ 19,088,841.91
WA Imbalance	804000 GD AN	\$ 93,388.43
ID Imbalance	804000 GD AN	\$ 41,773.39
Total Deferred Commodity Costs:		\$ 19,224,003.73
Total Net Gas Costs		\$ 21,046,612.96
From DJ 430		\$ 21,846,632.98
Check		\$ -

Jan-11

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%	69.95%	30.05%
Total Current Demand Costs (excluding refund)	\$ 1,604,559.20	\$ 727,970.03		
Total Commodity Costs to be Allocated	\$ 10,088,841.91		\$ 13,952,304.74	\$ 5,736,537.17
Imbalance Cost Washington	\$ 93,388.43		\$ 93,388.43	
Imbalance Cost Idaho	\$ 41,773.39			\$ 41,773.39
Total Commodity Costs before refund	\$ 19,224,003.73		\$ 13,445,693.17	\$ 5,778,310.56
Total	\$ 21,046,612.96	\$ 1,884,559.20	\$ 727,970.03	\$ 13,445,693.17
check	\$ -	\$ -	\$ -	\$ -

WASHINGTON				IDAHO			
Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND				DEMAND			
Schedule 101	20,496,873	0.10132	\$ 2,075,743.17	Schedule 101	9,357,908	0.10421	\$ 975,187.59
Schedule 111	7,127,244	0.09840	\$ 701,320.81	Schedule 111	2,721,241	0.10421	\$ 283,580.52
Schedule 112	93,609	0.09840	\$ 9,211.13	Schedule 112	2,461	0.10421	\$ 255.42
Schedule 121	214,734	0.08262	\$ 17,741.32	Schedule 121	0	0.10421	\$ -
Schedule 122	225,132	0.08262	\$ 18,600.41	Schedule 122	0	0.10421	\$ -
Schedule 131	0	0.06383	\$ -	Total Demand	12,081,600		\$ 1,259,023.54
Schedule 132	75,617	0.06383	\$ 4,811.51		12,081,600 check		\$ 0.10421
Schedule 146	3,103,414	0.00064	\$ 1,675.84				
Total Demand	31,336,623		\$ 2,830,104.19				
	31,336,623 check		\$ 0.09031				
COMMODITY				COMMODITY			
Schedule 101	20,496,873	0.45849	\$ 9,397,811.30	Schedule 101	9,357,908	0.46778	\$ 4,283,875.97
Schedule 111	7,127,244	0.45849	\$ 3,267,770.10	Schedule 111	2,721,241	0.46778	\$ 1,245,875.28
Schedule 112	93,609	0.45849	\$ 42,918.79	Schedule 112	2,461	0.46778	\$ 1,121.97
Schedule 121	214,734	0.45849	\$ 98,453.30	Schedule 121	0	0.46778	\$ -
Schedule 122	225,132	0.45849	\$ 103,220.77	Schedule 122	0	0.46778	\$ -
Schedule 131	0	0.45849	\$ -	Schedule 131	0	0.46778	\$ -
Schedule 132	75,617	0.45849	\$ 34,669.64	Schedule 132	48,205	0.46778	\$ 22,668.32
Total Commodity	28,233,209		\$ 12,944,843.99	Total Commodity	12,129,805		\$ 5,652,639.64
	28,233,209 check		\$ 0.45849		12,129,805 check		\$ 0.45778

Deferral Calculation

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 13,445,693.17	\$ 1,884,559.20	\$ 5,778,310.56	\$ 727,970.03	\$ 21,846,532.96
\$ (12,944,843.99)	\$ (2,830,104.19)	\$ (5,652,639.64)	\$ (1,259,023.54)	\$ (22,686,311.26)
\$ -	\$ -	\$ -	\$ -	\$ (930,778.30)
\$ 501,849.18	\$ (1,945,544.99)	\$ 225,771.12	\$ (621,053.50)	\$ (930,778.30)
WA Total	(634,465.82)	ID Total	(305,282.48)	\$ -

JET Entry	
Debits	Credits
3,950,371.98	(3,950,371.98)

Washington/Idaho Gas Costs	GL Account	Jan-11 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
Transportation Costs					
NWP Fixed		\$ 1,902,399.00	\$ -	\$ 1,902,399.00	
NWP Variable		\$ 78,364.00	\$ 15,117.90	\$ 93,471.90	
NWP Capacity Release		\$ (781,564.00)	\$ -	\$ (781,564.00)	
	NWP Total 804001 GD AN	\$ 1,199,199.00	\$ 15,117.90	\$ 1,214,306.90	Invoice
GTN Fixed		\$ 269,432.26	\$ -	\$ 269,432.26	
GTN Variable		\$ 7,551.68	\$ -	\$ 7,551.68	
GTN Capacity Release		\$ (3,179.41)	\$ -	\$ (3,179.41)	
	GTN Total 804001 GD AN	\$ 273,804.53	\$ -	\$ 273,804.53	Invoice
Transcanada Foothills (BC System) Fixed		\$ 289,736.15	\$ 1,043.86	\$ 290,780.01	
Transcanada Foothills (BC System) Variable		\$ -	\$ -	\$ -	
	ANG Total 804001 GD AN	\$ 289,736.15	\$ 1,043.86	\$ 290,780.01	Invoice
NOVA (AB System) Fixed		\$ 623,983.85	\$ 2,033.74	\$ 626,017.59	
NOVA (AB System) Variable		\$ -	\$ -	\$ -	
	NOVA Total 804001 GD AN	\$ 623,983.85	\$ 2,033.74	\$ 626,017.59	Invoice
Spectra Westcoast Fixed		\$ 111,435.00	\$ 6,234.97	\$ 117,669.97	
Spectra Westcoast Variable		\$ -	\$ -	\$ -	
	WEI (Duke) Total 804001 GD AN	\$ 111,435.00	\$ 6,234.97	\$ 117,669.97	
Questar		\$ -	\$ 973.81	\$ 973.81	
	Questar Total 804001	\$ -	\$ 973.81	\$ 973.81	
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	\$ 2,498,148.53	\$ 25,404.28	\$ 2,523,552.81	
	Check Figure		\$ 25,404.28		

Commodity Purchases (Natural Gas)					
NGX Broker Fees	184055 ZZ ZZ	\$ -	\$ -	\$ -	
Misc	804000 GD AN	\$ -	\$ -	\$ -	
Broker Fees	804017 GD AN	\$ -	\$ 711.60	\$ 711.60	
Cochrane Credit Sept (Cash Recv'd)	811000 GD AN	\$ (122,254.31)	\$ -	\$ (122,254.31)	Actual Cash Recv'd
FX Hedge (Gain)/Loss	804010 GD AN	\$ 20,932.55	\$ -	\$ 20,932.55	Nucleus Database
System Gas purchases		\$ 24,137,310.35	\$ 679.19	\$ 24,137,989.54	
Gas Costs Commodity	804000 GD AN	\$ 24,137,310.35	\$ 679.19	\$ 24,137,989.54	Nucleus Database
Financial Commodity Cost	804600 GD AN	\$ 81,933.78	\$ -	\$ 81,933.78	Nucleus Database
Financial Commodity (Benefit)	804600 GD AN	\$ (36,694.78)	\$ -	\$ (36,694.78)	Nucleus Database
WAID Interco Purchases (from Thermal)	804730 GD AN	\$ 2,191,171.48	\$ -	\$ 2,191,171.48	
Total Commodity Costs		\$ 26,394,653.38	\$ 1,390.79	\$ 26,396,044.17	
	Check Figure	\$ 26,394,653.38			
232130 Prior Period Adjustments			\$ (95,459.24)	\$ (95,459.24)	
	Check Figure		\$ (95,459.24)		

Nucleus Storage acct. JPRAIRIEAN -100408					
JP Injections	808200 GD AN	\$ (2,133,863.71)	\$ -	\$ (2,133,863.71)	
JP Withdrawals	808100 GD AN	\$ 5,193,014.97	\$ -	\$ 5,193,014.97	
Total JP	164100 GD AN	\$ 3,059,151.26	\$ -	\$ 3,059,151.26	
Clay Basin (QUESTAA) Injections	808200 GD AA	\$ (12,076.15)	\$ -	\$ (12,076.15)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AA	\$ 59,702.27	\$ -	\$ 59,702.27	
Total Clay Basin	164115 GD AN	\$ 47,626.12	\$ -	\$ 47,626.12	
Total Net Storage (Injections)/Withdrawals		\$ 3,106,777.38	\$ -	\$ 3,106,777.38	
		\$ 31,999,579.29	\$ 26,795.07	\$ 31,904,120.05	

Information from other journals - Deferred Costs:					
WA Imbalance from DJ 436	804000 GD AN	\$ -	\$ 93,388.43	\$ 93,388.43	DJ436 & DJ431
ID Imbalance from DJ 436	804000 GD AN	\$ -	\$ 41,773.39	\$ 41,773.39	DJ436 & DJ431
Broker Fees	804017 GD AN	\$ -	\$ 3,045.82	\$ 3,045.82	Broker Fees Journal
	804017 GD AN	\$ -	\$ 2,515.93	\$ 2,515.93	Newedge Trading Fees
WAID Sales for Resale Physical and Bookout - From 483000&483700 GD AN		\$ -	\$ (10,389,376.99)	\$ (10,389,376.99)	REVSALES & DJ431
WAID Buy/Sell Transportation Recovery- pass thru 804001 GD AN		\$ -	\$ (6,933.67)	\$ (6,933.67)	Pull credit from GL (DJ 431)
GST/HST Recon (Quarterly)	804000 GD AN	\$ -	\$ -	\$ -	
FAFB Commodity for Anderson Elementary/Lignite 804000 GD AN		\$ -	\$ -	\$ -	
WAID Gas Purchased from Interstate Asphalt (Ann) 804000 GD AN		\$ -	\$ -	\$ -	
Total Costs for Deferral including net gas costs			\$ 21,646,632.98		

Journal # 430 Entry	Dr	Cr	Source & Destination
804001 GD AN	\$ 2,523,552.81		Transportation/Demand Costs
804000 GD AN	\$ 24,137,989.54		Commodity Physical
804010 GD AN	\$ 20,932.55		Foreign Exchange Hedge Effect
804017 GD AN	\$ 711.60		Broker Fees ICE, Amerex & NGX
804600 GD AN	\$ 45,239.00		Financial Settlements - Cost/Benefit
804700 GD AN	\$ -		Off System Bookout
804730 GD AN	\$ 2,191,171.48		
232130 ZZ ZZ	\$ -	\$ (28,813,104.90)	A/P Gas Supply Transactions
142600 ZZ ZZ	\$ 36,694.78		Financial Settlements - A/P (Benefit)
184055 ZZ ZZ	\$ -	\$ -	AP - Clearing
811000 GD AN	\$ -	\$ (122,254.31)	Cochrane Extraction Credit
808200 GD AN	\$ -	\$ (2,145,939.86)	Storage Injections
808100 GD AN	\$ 5,252,717.24		Storage Withdrawals
176745 ZZ ZZ	\$ -	\$ -	Foreign Exchange Asset WAID
245745 ZZ ZZ	\$ -	\$ (20,932.55)	Foreign Exchange Liability WAID
164115 GD AA	\$ -	\$ (47,626.12)	Inventory - Clay Basin
164100 GD AN	\$ -	\$ (3,059,151.26)	Inventory - JP
Total Gas Costs	\$ 34,209,009.00	\$ (34,209,009.00)	

Misc. DJ 430 Entry	Dr	Cr	Source & Destination
232130 ZZ ZZ	\$ 4,491,265.97		Intra-Co Transfer Thermal
142150 ZZ ZZ	\$ -	\$ (4,491,265.97)	Intra-Co Transfer Thermal
142600 ZZ ZZ	\$ -	\$ (1,764,217.19)	Intra-Co Transfer Thermal
232620 ZZ ZZ	\$ 1,764,217.19		Intra-Co Transfer Thermal
142600 ZZ ZZ	\$ -	\$ -	Intra-Co Transfer Thermal
263028 GD AN	\$ -	\$ -	Reclass Terasen to Def Rev
232620 ZZ ZZ	\$ -	\$ -	Reclass Terasen to Def Rev
232620 ZZ ZZ	\$ 116,094.22		FX Hedge Thermal Portion
176745 ZZ ZZ	\$ -	\$ -	FX Thermal Portion - Asset
245745 ZZ ZZ	\$ -	\$ (116,094.22)	FX Thermal Portion - Liability
232130 ZZ ZZ	\$ 64,631.60		Clear Prior Month FX Hedge AN
176745 ZZ ZZ	\$ -	\$ (64,631.60)	Clear Prior Month FX Hedge - Asset
245745 ZZ ZZ	\$ -	\$ -	Clear Prior Month FX Hedge - Liability
245745 ZZ ZZ	\$ 5,879.07		Clear MTM on FX for 2 months out
264740 CD AA	\$ -	\$ (5,879.07)	Clear MTM on FX for 2 months out
232620 ZZ ZZ	\$ -	\$ 17,623.13	Reclass double entry booked on DJ 437,201012
143020 ZZ ZZ	\$ -	\$ (17,623.13)	Reclass double entry booked on DJ 437,201012
232620 ZZ ZZ	\$ -	\$ 967.77	Reclass double entry booked on DJ 437,201012
143025 ZZ ZZ	\$ -	\$ (967.77)	Reclass double entry booked on DJ 437,201012
804700.GD.AA	\$ 3,466,374.75		Provide Bookout dollars for SEC reporting
804711.GD.AA	\$ -	\$ (3,466,374.75)	Provide Bookout dollars offset
Total Other Adj	\$ 9,916,953.70	\$ (9,916,953.70)	

Pull debit from GL (DJ 451) - CR to A/R, DR to expense (increase 804)

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

	Total	Commodity	Demand		
10-10 Ending Balance	(6,379,283.56)	(9,023,630.82)	2,750,194.04	(105,846.78)	0.00

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				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

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	419900 GD WA		(36.24)
Interest Expense	431600 GD WA	0.00	

3.25%

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			
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

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

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	419900 GD WA		0.00
Interest Expense	431600 GD WA	1,674.20	

3.25%

1-11 Current Mo Deferrals	(634,495.82)	501,049.18	(1,135,544.99)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(4,284.73)			(4,284.73)	
1-11 Ending Balance	(1,903,586.77)	1,021,617.81	(2,919,281.88)	(5,922.69)	0.00

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA		0.00
WA deferral	191010 GD WA	0.00	(638,780.55)
Deferral exp	805120 GD WA	634,495.82	0.00
Interest Income	419900 GD WA		0.00
Interest Expense	431600 GD WA	4,284.73	

3.25%

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

Balance 10-15-2010 (6,670,031.96)

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 Hosj 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%	(\$32,654.85)
Balance		11-15-2010	(11,097,693.54)

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)

interest check
(\$32,654.85)

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	3,035,430		\$ -
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	(9,037,051.42)

Dec-10

JOURNAL ENTRY			dr	cr
Total Interest Income	419600 GD WA			
Total Interest Expense	431600 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		2,060,842.12	

interest check
(\$27,228.93)

WA 191000 Recoverable Gas Costs Amortized			
Jan-11			
	Total	Rates	Amortization
Schedule 101	20,496,873	0.07524	\$ 1,542,184.72
Schedule 111	7,127,244	0.07543	\$ 537,808.01
Schedule 121	214,734	0.07305	\$ 15,686.32
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.08300	\$ -
Schedule 132W			\$ -
Schedule 146	3,103,414	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosj 146			\$ -
Large Customer			\$0.00
	<u>30,942,265</u>		\$ 2,095,479.06
	30,942,265	Adj	-
			\$ 2,095,479.06
		Subtotal	(6,941,572.36)
Interest		3.25%	(\$21,637.72)
Balance		01-15-2011	(6,963,210.08)

Jan-11

JOURNAL ENTRY			dr	cr
Total Interest Income	419600 GD WA			
Total Interest Expense	431600 GD WA		21,637.72	
Total WA Amortization Expense	805110 GD WA			(2,095,479.06)
Tracker transfer	191010 GD WA		0.00	
WA Recoverable Gas Costs	191000 GD WA		2,073,841.34	

interest check
(\$21,637.72)

Washington Sales Volumes

January-11 Description	Schedule	January-11 Billed	December-10 Unbilled	January-11 Unbilled	January-11 Net Unbilled	Total	Notes
Schedule SumJury for Commodity Deferral :							
Firm	101	20,587,656	14,293,952	14,203,169	(90,783)	20,496,873	
Firm	111	7,319,392	5,160,823	4,968,675	(192,148)	7,127,244	
Firm	112	93,609	0	0	0	93,609	
Firm	121	303,760	386,913	297,887	(89,026)	214,734	
Firm	122	225,132	0	0	0	225,132	
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	75,617	0	0	0	75,617	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		28,605,166	19,841,688	19,469,731	(371,957)	28,233,209	Total retail sales for PGA commodity deferral includes interruptible rate schedules
Total 146 Transportation Sales		3,009,873	2,971,945	3,065,486	93,541	3,103,414	
Total 147 & 148 Transportation Sales		4,061,017	4,060,564	4,394,160	333,596	4,394,613	
Total sales		35,676,056	26,874,197	26,929,377	55,180	35,731,236	
Schedule SumJury for Demand Deferral:							
Firm	101	20,587,656	14,293,952	14,203,169	(90,783)	20,496,873	
Firm	111	7,319,392	5,160,823	4,968,675	(192,148)	7,127,244	
Firm	112	93,609	0	0	0	93,609	
Firm	121	303,760	386,913	297,887	(89,026)	214,734	
Firm	122	225,132	0	0	0	225,132	
Interruptible	131	0	0	0	0	0	
Interruptible	132	75,617	0	0	0	75,617	
Transportation	146	3,009,873	2,971,945	3,065,486	93,541	3,103,414	
		31,615,039	22,813,633	22,535,217	(278,416)	31,336,623	Total sales for PGA demand deferral includes interruptible rate schedules & schedule 146 transportation
Schedule SumJury for Commodity and Demand Amortization:							
Firm	101	20,587,656	14,293,952	14,203,169	(90,783)	20,496,873	Sales for Decoupling amortization
Firm	111	7,319,392	5,160,823	4,968,675	(192,148)	7,127,244	
Firm	121	303,760	386,913	297,887	(89,026)	214,734	
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	3,009,873	2,971,945	3,065,486	93,541	3,103,414	
		31,220,681	22,813,633	22,535,217	(278,416)	30,942,265	Volumes for PGA Commodity & Demand Amortization
Firm	112	93,609	0	0	0	93,609	Annual lump sum amortization
Firm	122	225,132	0	0	0	225,132	Annual lump sum amortization
Interruptible	132	75,617	0	0	0	75,617	Annual lump sum amortization
Total Firm Sales		28,529,549	19,841,688	19,469,731	(371,957)	28,157,592	
Total Interruptible Sales		75,617	0	0	0	75,617	
Total Transportation Sales (Schedule 146)		3,009,873	2,971,945	3,065,486	93,541	3,103,414	
Total Transportation Sales (Schedule 147 & 148)		4,061,017	4,060,564	4,394,160	333,596	4,394,613	
Check total sales		35,676,056	26,874,197	26,929,377	55,180	35,731,236	