

**Avista Corporation**  
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May 25, 2011

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

RECEIVED  
PROGRAMS MANAGEMENT  
2011 MAY 27 AM 8:05  
STATE OF WASH.  
UTIL. AND TRANSP.  
COMMISSION

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)
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
February 2011				
Current Months Deferrals	(783,708.91)	182,401.52	(966,110.43)	
Amortization	1,916,592.99			1,916,592.99
Interest	(22,480.13)	3,026.35	(9,243.17)	(16,263.31)
February 2011 Ending Bal.	(7,756,392.93)	1,211,649.90 OK	(3,905,162.40) OK	(5,062,880.43) OK
March 2011				
Current Months Deferrals	388,128.67	668,542.44	(280,413.77)	
Correct Demand Allocator (1)	(51,353.09)		(51,353.09)	
Amortization	1,436,540.41			1,436,540.41
Interest	(18,605.53)	4,186.87	(11,025.75)	(11,766.65)
March 2011 Ending Bal.	(6,001,682.47)	1,884,379.21 OK	(4,247,955.01) OK	(3,638,106.67) OK
April 2011				
Current Months Deferrals	(1,418,053.96)	(1,216,446.19)	(201,607.77)	
Amortization	1,226,063.15			1,226,063.15
Interest	(16,514.34)	3,456.26	(11,777.69)	(8,192.91)
April 2011 Ending Bal.	(6,210,187.62)	671,389.28 OK	(4,461,340.47) OK	(2,420,236.43) OK

Note 1 - This updates the demand allocation factor for 11/2010 - 2/2011 to match what was used in the PGA

**Avista Corporation Journal Entry**

Effective Date: 201104

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


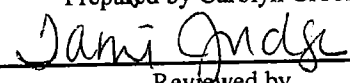
Last Saved by: Carolyn Groome  
 Submitted by: Carolyn Groome  
 Approved by:

Last Saved: 05/06/2011 8:55 AM  
 Approval Requested: 05/06/2011 8:55 AM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,426,444.93	WA DEFERRAL
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	1,418,053.95		WA DEFERRAL
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	8,390.98		WA DEFERRAL
40	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		594,076.78	ID DEFERRAL
50	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	592,957.11		ID DEFERRAL
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,119.67		ID DEFERRAL
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	8,192.91		WA AMORT
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,226,063.15	WA AMORT
90	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	1,217,870.24		WA AMORT
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,258.40		ID AMORT
110	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		527,613.36	ID AMORT
120	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	526,354.96		ID AMORT
<b>Totals:</b>						<b>3,774,198.22</b>	<b>3,774,198.22</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 Carolyn Groome	5/6/11 _____ Date
 _____ Reviewed by	5/6/11 _____ Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

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

	Total	Commodity	Demand		
11-10 Ending Balance	26,797.72	665,234.28	(638,472.80)	36.24	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
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			0.00
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(4,284.73)			(4,284.73)	
1-11 Ending Balance	(1,903,566.77)	1,021,617.81	(2,919,281.88)	(5,922.69)	0.00
2-11 Current Mo Deferrals	(783,708.91)	182,401.52	(966,110.43)	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	(6,216.82)			(6,216.82)	
2-11 Ending Balance	(2,693,512.50)	1,204,019.33	(3,885,392.31)	(12,139.51)	0.00
3-11 Current Mo Deferrals	388,128.67	668,542.44	(280,413.77)	0.00	0.00
Misc Adjustment	(51,353.09)		(51,353.09)		
Adjustments	0.00	0.00			0.00
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(6,769.34)			(6,769.34)	
3-11 Ending Balance	(2,363,506.26)	1,872,561.77	(4,217,159.17)	(18,908.85)	0.00
4-11 Current Mo Deferrals	(1,418,053.95)	(1,216,446.19)	(201,607.77)	0.00	0.00
Misc Adjustment	0.00		0.00		
Adjustments	0.00	0.00			0.00
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(8,390.98)			(8,390.98)	
4-11 Ending Balance	(3,789,951.19)	656,115.58	(4,418,766.94)	(27,299.83)	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	419600 GD WA		0.00
Interest Expense	431600 GD WA	1,674.20	

3.25%

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	419600 GD WA		0.00
Interest Expense	431600 GD WA	4,284.73	

3.25%

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA		0.00
WA deferral	191010 GD WA	0.00	(789,925.73)
Deferral exp	805120 GD WA	783,708.91	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431800 GD WA	6,216.82	

3.25%

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA		0.00
WA deferral	191010 GD WA	330,006.24	0.00
Deferral exp	805120 GD WA	0.00	(336,775.58)
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	6,769.34	

3.25%

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA		0.00
WA deferral	191010 GD WA	0.00	(1,426,444.93)
Deferral exp	805120 GD WA	1,418,053.95	0.00
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	8,390.98	

3.25%

Washington/Idaho Gas Costs		Apr-11
<b>Demand (Transportation) Costs</b>		
NWP Fixed		\$ 1,841,031.00
NWP Variable		\$ 35,397.38
NWP Capacity Release		\$ (756,362.00)
NWP Total (excluding Refund)		\$ 1,120,078.38
GTN Fixed		\$ 197,684.69
GTN Variable		\$ 3,949.27
GTN Capacity Release		\$ (2,680.94)
Current Month Estimate		\$ 198,852.92
Transcanada Foothills (BC System) Fixed		\$ 236,945.97
Transcanada Foothills (BC System) Variable		\$ -
ANG Total		\$ 236,945.97
DecA (AB System) Fixed		\$ 475,257.43
DecA (AB System) Variable		\$ -
Deca Total		\$ 475,257.43
Spectra Westcoast Fixed		\$ 122,225.21
Spectra Westcoast Variable		\$ -
WEI (Duke) Total		\$ 122,225.21
Questar		\$ 360.35
Questar		\$ 360.35
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		\$ (8,679.61)
WA/ID Buy/Sell Transportation Recovery		\$ 2,145,138.63
Total Demand Costs	804001 GD AN	\$ (39,346.63)
less variable costs charged to Commodity		\$ 2,105,792.00
Total Demand Costs to be Allocated		\$ 2,105,792.00
<b>Commodity Purchases (Natural Gas)</b>		
Commodity Physical	804000 GD AN	\$ 21,846,064.64
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (132,603.33)
Broker Fees	804017 GD AN	\$ -
Financial Settlements	804600 GD AN	\$ (47,555.85)
Foreign Exchange Hedge Activity	804010 GD AN	\$ (167,081.59)
Off system Bookout	804700 GD AN	\$ -
Interco Purchase from Thermal	804730 GD AN	\$ -
Total Commodity Costs from Purchase Journals		\$ 21,498,823.87
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ 1,200,316.21
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	\$ (11,064.66)
Newedge Broker Fees	804017 GD AN	\$ 935.79
plus variable costs from Demand		\$ 39,346.63
WA/ID Off System Revenue		\$ (14,027,060.23)
Total Commodity Costs to be Allocated		\$ 8,701,296.61
WA Imbalance	804000 GD AN	\$ 305,149.70
ID Imbalance	804000 GD AN	\$ 130,923.72
Total Deferred Commodity Costs:		\$ 9,137,370.03
Total Net Gas Costs		\$ 11,243,162.03
From DJ 430		11,243,162.03
Check		

Apr-11		Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
<b>Expense Calculation</b>			69.40%	30.60%	70.28%	29.72%
Total Current Demand Costs (excluding refund)		\$ 2,105,792.00	\$ 1,461,419.65	\$ 644,372.35		
Total Commodity Costs to be Allocated		\$ 8,701,296.61			\$ 6,115,608.67	\$ 2,585,687.94
Imbalance Cost Washington		\$ 305,149.70			\$ 305,149.70	
Imbalance Cost Idaho		\$ 130,923.72				\$ 130,923.72
Total Commodity Costs before refund		\$ 9,137,370.03			\$ 6,420,758.37	\$ 2,716,611.66
<b>Total</b>		\$ 11,243,162.03	\$ 1,461,419.65	\$ 644,372.35	\$ 6,420,758.37	\$ 2,716,611.66
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
<b>DEMAND</b>				<b>DEMAND</b>			
Schedule 101	11,380,608	0.10132	\$ 1,153,083.20	Schedule 101	5,079,297	0.10421	\$ 529,313.54
Schedule 111	4,586,840	0.09840	\$ 451,345.08	Schedule 111	1,925,001	0.10421	\$ 200,604.35
Schedule 112	99,861	0.09840	\$ 9,826.32	Schedule 112	1,378	0.10421	\$ 143.60
Schedule 121	325,816	0.08262	\$ 26,918.82	Schedule 121	0	0.10421	\$ -
Schedule 122	201,735	0.08262	\$ 16,687.35	Schedule 122	0	0.10421	\$ -
Schedule 131	0	0.06363	\$ -	<b>Total Demand</b>	<b>7,005,676</b>		<b>\$ 730,061.50</b>
Schedule 132	82,438	0.06363	\$ 3,972.93		7,005,676	check	\$ 0.10421
Schedule 146	2,247,479	0.00054	\$ 1,213.64				
<b>Total Demand</b>	<b>18,904,777</b>		<b>\$ 1,663,027.41</b>				
	18,904,777	check	\$ 0.08797				
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	11,380,608	0.45849	\$ 5,217,894.96	Schedule 101	5,079,297	0.45776	\$ 2,325,098.99
Schedule 111	4,586,840	0.45849	\$ 2,103,020.27	Schedule 111	1,925,001	0.45776	\$ 881,188.46
Schedule 112	99,861	0.45849	\$ 45,785.27	Schedule 112	1,378	0.45776	\$ 630.79
Schedule 121	325,816	0.45849	\$ 149,383.38	Schedule 121	0	0.45776	\$ -
Schedule 122	201,735	0.45849	\$ 92,493.48	Schedule 122	0	0.45776	\$ -
Schedule 131	0	0.45849	\$ -	Schedule 131	0	0.45776	\$ -
Schedule 132	82,438	0.45849	\$ 28,627.20	Schedule 132	37,063	0.45776	\$ 16,961.38
<b>Total Commodity</b>	<b>16,657,298</b>		<b>\$ 7,637,204.66</b>	<b>Total Commodity</b>	<b>7,042,729</b>		<b>\$ 3,223,879.63</b>
	16,657,298	check	\$ 0.45849		7,042,729	check	\$ 0.45776

Washington Commodity		Washington Demand		Idaho Commodity		Idaho Demand		Totals from above
\$ 6,420,758.37	\$ 1,461,419.65	\$ 2,716,611.66	\$ 644,372.35	\$ 11,243,162.03	\$ 6,420,758.37	\$ 1,461,419.65	\$ 2,716,611.66	\$ 644,372.35
\$ (7,637,204.66)	\$ (1,663,027.41)	\$ (3,223,879.63)	\$ (730,061.50)	\$ (13,264,173.10)	\$ -	\$ -	\$ -	\$ (2,011,011.07)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1216,446.19)	\$ (201,807.77)	\$ (607,267.97)	\$ (85,689.74)
WA Total	(1,418,053.95)	ID Total	(592,957.11)					

JET Entry	
Debits	Credits
3,774,198.22	(3,774,198.22)

Washington/Idaho Gas Costs		Apr-11	Previous Month	Journal	Costs	
GL Account	Costs	True-up	Entry	Source & Destination		
<b>Transportation Costs</b>						
NWP Fixed	\$	1,841,031.00	\$	-	\$ 1,841,031.00	
NWP Variable	\$	44,393.00	\$	(8,995.64)	\$ 35,397.36	
NWP Capacity Release	\$	(756,352.00)	\$	-	\$ (756,352.00)	
NWP Total 804001 GD AN	\$	1,129,072.00	\$	(8,995.64)	\$ 1,120,076.36	Invoice
GTN Fixed	\$	197,584.59	\$	-	\$ 197,584.59	
GTN Variable	\$	3,949.27	\$	-	\$ 3,949.27	
GTN Capacity Release	\$	(2,680.94)	\$	-	\$ (2,680.94)	
GTN Total 804001 GD AN	\$	198,852.92	\$	-	\$ 198,852.92	Invoice
Transcanada Foothills (BC System) Fixed	\$	231,176.00	\$	5,769.97	\$ 236,945.97	
Transcanada Foothills (BC System) Variable	\$	-	\$	-	\$ -	
ANG Total 804001 GD AN	\$	231,176.00	\$	5,769.97	\$ 236,945.97	Invoice
NOVA (AB System) Fixed	\$	468,816.77	\$	6,440.66	\$ 475,257.43	
NOVA (AB System) Variable	\$	-	\$	-	\$ -	
NOVA Total 804001 GD AN	\$	468,816.77	\$	6,440.66	\$ 475,257.43	Invoice
Spectra Westcoast Fixed	\$	114,817.00	\$	7,408.21	\$ 122,225.21	
Spectra Westcoast Variable	\$	-	\$	-	\$ -	
WEI (Duke) Total 804001 GD AN	\$	114,817.00	\$	7,408.21	\$ 122,225.21	
Questar	\$	-	\$	360.35	\$ 360.35	
Questar Total 804001	\$	-	\$	360.35	\$ 360.35	
CR estimate sheet						
NOVA Fixed charges	\$	-	\$	-	\$ -	
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	\$	-	\$	-	\$ -	
<b>Total Demand Costs</b>	<b>804001 GD AN</b>	<b>\$ 2,142,734.69</b>	<b>\$ 10,983.55</b>	<b>\$ 2,153,718.24</b>		
		<b>Check Figure</b>	<b>\$ 10,983.55</b>			
<b>Commodity Purchases (Natural Gas)</b>						
NGX Broker Fees	184055 ZZ ZZ	\$ -	\$ -	\$ -	\$ -	
Misc	804000 GD AN	\$ -	\$ -	\$ -	\$ -	
Broker Fees	804017 GD AN	\$ -	\$ -	\$ -	\$ -	
Cochrane Credit Sept (Cash Recv'd)	811000 GD AN	\$ (132,603.33)	\$ -	\$ (132,603.33)	Actual Cash Recv'd	
FX Hedge (Gain)/Loss	804010 GD AN	\$ (167,081.59)	\$ -	\$ (167,081.59)	Nucleus Database	
System Gas purchases		\$ 21,839,965.92	\$ 6,098.72	\$ 21,846,064.64	Nucleus Database	
Gas Costs Commodity	804000 GD AN	\$ 21,839,965.92	\$ 6,098.72	\$ 21,846,064.64		
Financial Commodity Cost	804600 GD AN	\$ -	\$ -	\$ -	Nucleus Database	
Financial Commodity (Benefit)	804600 GD AN	\$ -	\$ -	\$ -	Nucleus Database	
Financial Commodity (Cost/Benefit) ICE	804600 GD AN	\$ (47,555.85)	\$ -	\$ (47,555.85)	Nucleus Database	
Prior Month Correction	804000.GD.AN	\$ -	\$ -	\$ -		

Total Commodity Costs		\$ 21,625,328.48	\$	6,098.72	\$ 21,498,823.87
	Check Figure	\$ 21,625,328.48			
232130 Prior Period Adjustments			\$	(115,521.06)	
	Check Figure		\$	(115,521.06)	

<b>Nucleus Storage acct. JPRAIRIEAN -100408</b>					
JP Injections	808200 GD AN	\$ (2,101,563.92)	\$	-	\$ (2,101,563.92)
JP Withdrawals	808100 GD AN	\$ 3,301,700.44	\$	-	\$ 3,301,700.44
Total JP	164100 GD AN	\$ 1,200,136.52	\$	-	\$ 1,200,136.52
Clay Basin (QUESTAA) Injections	808200 GD AA	\$ -	\$	(212.86)	\$ (212.86)
Clay Basin (QUESTAA) Withdrawals	808100 GD AA	\$ 391.55	\$	-	\$ 391.55
Total Clay Basin	164115 GD AN	\$ 391.55	\$	(212.86)	\$ 178.69
Total Net Storage (Injections)/Withdrawals		\$ 1,200,528.07	\$	(212.86)	\$ 1,200,315.21
		\$ 24,968,591.24	\$	16,869.41	\$ 24,852,857.32

<b>Information from other journals -Deferred Costs:</b>					
WA Imbalance from DJ 436	804000 GD AN		\$	305,149.70	DJ436 & DJ431
ID Imbalance from DJ 436	804000 GD AN		\$	130,923.72	DJ436 & DJ431
Broker Fees	804017 GD AN			(\$11,064.66)	Broker Fees Journal
	804017 GD AN		\$	935.79	Newedge Trading Fees
WA/ID Sales for Resale Physical and Bookout -Fro	483000&483700 GD AN		\$	(14,027,060.23)	REVGSALES & DJ431
WA/ID Buy/Sell Transportation Recovery- pass thro	804001 GD AN		\$	(8,579.61)	Pull credit from GL (DJ 4
GST/HST Recon (Quarterly)	804000 GD AN		\$	-	
FAFB Commodity for Anderson Elementary/Lignetic	804000 GD AN		\$	-	
WA/ID Gas Purchased from Interstate Asphalt (Ann	804000 GD AN		\$	-	
Total Costs for Deferral including net gas costs			\$	11,243,162.03	

Washington Sales Volumes

April-11 Description	Schedule	April-11 Billed	March-11 Unbilled	April-11 Unbilled	April-11 Net Unbilled	Total	Notes
<b>Schedule Summary for Commodity Deferral :</b>							
Firm	101	12,727,741	10,637,340	9,290,207	(1,347,133)	11,380,608	
Firm	111	4,859,046	3,762,739	3,490,533	(272,206)	4,586,840	
Firm	112	99,861	0	0	0	99,861	
Firm	121	315,980	292,380	302,216	9,836	325,816	
Firm	122	201,735	0	0	0	201,735	
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	62,438	0	0	0	62,438	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		<b>18,266,801</b>	<b>14,692,459</b>	<b>13,082,956</b>	<b>(1,609,503)</b>	<b>16,867,298</b>	<b>Total retail sales for PGA commodity deferral includes interruptible rate schedules</b>
<b>Total 146 Transportation Sales</b>		<b>2,539,600</b>	<b>2,501,317</b>	<b>2,209,196</b>	<b>(292,121)</b>	<b>2,247,479</b>	
<b>Total 147 &amp; 148 Transportation Sales</b>		<b>4,138,130</b>	<b>4,099,172</b>	<b>3,813,745</b>	<b>(285,427)</b>	<b>3,852,703</b>	
<b>Total sales</b>		<b>24,944,631</b>	<b>21,292,948</b>	<b>19,106,897</b>	<b>(2,187,051)</b>	<b>22,767,480</b>	
<b>Schedule Summary for Demand Deferral:</b>							
Firm	101	12,727,741	10,637,340	9,290,207	(1,347,133)	11,380,608	
Firm	111	4,859,046	3,762,739	3,490,533	(272,206)	4,586,840	
Firm	112	99,861	0	0	0	99,861	
Firm	121	315,980	292,380	302,216	9,836	325,816	
Firm	122	201,735	0	0	0	201,735	
Interruptible	131	0	0	0	0	0	
Interruptible	132	62,438	0	0	0	62,438	
Transportation	146	2,539,600	2,501,317	2,209,196	(292,121)	2,247,479	
		<b>20,806,401</b>	<b>17,193,776</b>	<b>15,292,152</b>	<b>(1,901,624)</b>	<b>18,904,777</b>	<b>Total sales for PGA demand deferral, includes interruptible rate schedules &amp; schedule 146 transportation</b>
<b>Schedule Summary for Commodity and Demand Amortization:</b>							
Firm	101	12,727,741	10,637,340	9,290,207	(1,347,133)	11,380,608	Sales for Decoupling amortization
Firm	111	4,859,046	3,762,739	3,490,533	(272,206)	4,586,840	
Firm	121	315,980	292,380	302,216	9,836	325,816	
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	2,539,600	2,501,317	2,209,196	(292,121)	2,247,479	
		<b>20,442,367</b>	<b>17,193,776</b>	<b>15,292,152</b>	<b>(1,901,624)</b>	<b>18,840,743</b>	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>
Firm	112	99,861	0	0	0	99,861	Annual lump sum amortization
Firm	122	201,735	0	0	0	201,735	Annual lump sum amortization
Interruptible	132	62,438	0	0	0	62,438	Annual lump sum amortization
<b>Total Firm Sales</b>		<b>18,204,363</b>	<b>14,692,459</b>	<b>13,082,956</b>	<b>(1,609,503)</b>	<b>16,594,860</b>	
<b>Total Interruptible Sales</b>		<b>62,438</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,438</b>	
<b>Total Transportation Sales (Schedule 146)</b>		<b>2,539,600</b>	<b>2,501,317</b>	<b>2,209,196</b>	<b>(292,121)</b>	<b>2,247,479</b>	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		<b>4,138,130</b>	<b>4,099,172</b>	<b>3,813,745</b>	<b>(285,427)</b>	<b>3,852,703</b>	
<b>Check total sales</b>		<b>24,944,631</b>	<b>21,292,948</b>	<b>19,106,897</b>	<b>(2,187,051)</b>	<b>22,767,480</b>	
		<b>24,944,631</b>	<b>21,292,948</b>	<b>19,106,897</b>		<b>22,767,480</b>	



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

Balance 2/28/2011 (5,062,880.40)

WA 191000 Recoverable Gas Costs Amortized				
Mar-11				
		Total	Rates	Amortization
Schedule	101	13,911,731	0.07524	\$ 1,046,718.64
Schedule	111	4,908,536	0.07543	\$ 370,250.87
Schedule	121	267,911	0.07305	\$ 19,570.90
Schedule	122G			\$ -
Schedule	122L			\$ -
Schedule	122W			\$ -
Schedule	131	0	0.08300	\$ -
Schedule	132W			\$ -
Schedule	146	2,549,526	0.00000	\$ -
Spokane Rock Products				\$ -
Valley Hospital	146			\$ -
Large Customer				\$ 0.00
		<u>21,637,704</u>		\$ 1,436,540.41
		21,637,704	Adj	-
		0		\$ 1,436,540.41
			Subtotal	(3,626,339.99)
Interest			3.25%	(\$11,766.65)
Balance			3/1/2011	<u>(3,638,106.64)</u>

Mar-11			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	11,766.65	
Total WA Amortization Expense	805110 GD WA		(1,436,540.41)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	1,424,773.76	

interest check  
 (\$11,766.65)

WA 191000 Recoverable Gas Costs Amortized				
Apr-11				
		Total	Rates	Amortization
Schedule	101	11,380,608	0.07524	\$ 856,276.95
Schedule	111	4,586,840	0.07543	\$ 345,985.34
Schedule	121	325,816	0.07305	\$ 23,800.86
Schedule	122G			\$ -
Schedule	122L			\$ -
Schedule	122W			\$ -
Schedule	131	0	0.08300	\$ -
Schedule	132W			\$ -
Schedule	146	2,247,479	0.00000	\$ -
Spokane Rock Products				\$ -
Valley Hospital	146			\$ -
Large Customer				\$ 0.00
		<u>18,540,743</u>		\$ 1,226,063.15
		18,540,743	Adj	-
				\$ 1,226,063.15
			Subtotal	(2,412,043.48)
Interest			3.25%	(\$8,192.91)
Balance			4/1/2011	<u>(2,420,236.40)</u>

Apr-11			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	8,192.91	
Total WA Amortization Expense	805110 GD WA		(1,226,063.15)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	1,217,870.24	

interest check  
 (\$8,192.91)

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

	Total	Commodity	Demand		
11-10 Ending Balance	26,797.72	665,234.28	(638,472.80)	36.24	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			
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)	(1,837.96)	0.00
1-11 Current Mo Deferrals	(634,495.82)	501,048.18	(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
2-11 Current Mo Deferrals	(783,708.91)	182,401.52	(966,110.43)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(6,216.82)			(6,216.82)	
2-11 Ending Balance	(2,993,512.50)	1,204,019.33	(3,885,392.31)	(12,139.51)	0.00
3-11 Current Mo Deferrals	388,128.67	668,542.44	(280,413.77)	0.00	0.00
Misc Adjustment	(51,353.09)		(51,353.09)		
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(6,769.34)			(6,769.34)	
3-11 Ending Balance	(2,363,506.26)	1,872,561.77	(4,217,159.17)	(18,908.85)	0.00

*interest to having should be 238,88 corrected in April*

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	(1,201,803.94)
Deferral exp	805120 GD WA	1,289,929.74	0.00
Interest Income	419800 GD WA		0.00
Interest Expense	431800 GD WA	1,674.20	

3.25%

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	419800 GD WA		0.00
Interest Expense	431800 GD WA	4,284.73	

3.25%

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA		0.00
WA deferral	191010 GD WA	0.00	(789,925.73)
Deferral exp	805120 GD WA	783,708.91	0.00
Interest Income	419800 GD WA		0.00
Interest Expense	431800 GD WA	6,216.82	

3.25%

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	330,008.24	0.00
Deferral exp	805120 GD WA	0.00	(336,775.58)
Interest Income	419800 GD WA		0.00
Interest Expense	431800 GD WA	6,769.34	

3.25%