

09-112064-SI

**Avista Corporation**  
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November 29, 2011

RECEIVED  
PROGRAM MANAGER  
2011 DEC - 1 AM 8:48  
STATE OF WASH  
UTIL. AND TRN  
COMMISSION

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,

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)
April 2011 Ending Bal.	(6,210,187.62)	671,389.28 OK	(4,461,340.47) OK	(2,420,236.43) OK
May 2011				
Current Months Deferrals	(99,781.22)	(684,917.62)	585,136.40	
Amortization	665,382.59			665,382.59
Interest	(16,053.34)	890.85	(11,290.42)	(5,653.77)
May 2011 Ending Bal.	(5,660,639.59)	(12,637.49) OK	(3,887,494.49) OK	(1,760,507.61) OK
June 2011				
Current Months Deferrals	126,045.32	(621,584.74)	747,630.06	
Amortization	411,767.38			411,767.38
Interest	(14,602.62)	(875.96)	(9,516.22)	(4,210.44)
June 2011 Ending Bal.	(5,137,429.51)	(635,098.19) OK	(3,149,380.65) OK	(1,352,950.67) OK
July 2011				
Current Months Deferrals	661,502.98	(418,137.04)	1,079,640.02	
Amortization	280,245.28			280,245.28
Interest	(12,638.58)	(2,286.28)	(7,067.56)	(3,284.74)
July 2011 Ending Bal.	(4,208,319.83)	(1,055,521.51) OK	(2,076,808.19) OK	(1,075,990.13) OK
August 2011				
Current Months Deferrals	557,458.13	(588,940.08)	1,146,398.21	
Amortization	279,263.53			279,263.53
Interest	(10,264.46)	(3,656.22)	(4,072.27)	(2,535.97)
August 2011 Ending Bal.	(3,381,862.63)	(1,648,117.81) OK	(934,482.25) OK	(799,262.57) OK
September 2011				
Current Months Deferrals	366,601.50	(668,109.59)	1,034,711.09	
Amortization	318,704.10			318,704.10
Interest	(8,231.19)	(5,368.38)	(1,129.72)	(1,733.09)
September 2011 Ending Bal.	(2,704,788.22)	(2,321,595.78) OK	99,099.12 OK	(482,291.56) OK
October 2011				
Current Months Deferrals	(845,423.88)	(1,017,890.07)	172,466.19	
Amortization	830,486.04			830,486.04
Interest	(7,345.70)	(7,666.05)	501.94	(181.59)
October 2011 Ending Bal.	(2,727,071.76)	(3,347,151.90) OK	272,067.25 OK	348,012.89 OK

**Avista Corporation Journal Entry**

Effective Date: 201110

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


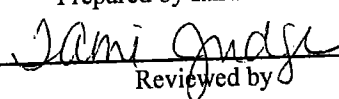
Last Saved by: Ian McLelland  
 Submitted by: Ian McLelland  
 Approved by:

Last Saved: 11/04/2011 2:58 PM  
 Approval Requested: 11/04/2011 3:01 PM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		852,587.99	WA DEFERRAL
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	845,423.88		WA DEFERRAL
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	7,164.11		WA DEFERRAL
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	181.59		WA AMORT
50	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		830,486.04	WA AMORT
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	830,304.45		WA AMORT
70	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	783,334.28		ID DEFERRAL
80	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL		1,078,948.18	TRANSFER OF ID DEFERRAL TO AMORT
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	295,490.78		ID DEFERRAL
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	123.12		ID DEFERRAL
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,111.43		ID AMORT
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		194,800.93	ID AMORT
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	193,689.50		ID AMORT
<b>Totals:</b>						<b>2,956,823.14</b>	<b>2,956,823.14</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 Ian McLelland	<u>11/4/11</u> Date
 Reviewed by	<u>11/4/11</u> 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		
6-11 Current Mo Deferrals	126,046.31	(621,584.74)	747,830.06	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				
Interest	(10,392.17)			(10,392.17)	
6-11 Ending Balance	(3,784,478.84)	(860,388.79)	(3,086,000.48)	(48,091.57)	0.00
7-11 Current Mo Deferrals	661,502.98	(418,137.04)	1,079,540.02	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				
Interest	(9,353.84)			(9,353.84)	
7-11 Ending Balance	(3,132,328.89)	(1,068,523.83)	(2,006,360.45)	(57,445.41)	0.00
8-11 Current Mo Deferrals	557,458.14	(588,940.08)	1,146,398.22	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				
Interest	(7,728.50)			(7,728.50)	
8-11 Ending Balance	(2,582,800.06)	(1,667,463.91)	(869,962.24)	(65,173.91)	0.00
9-11 Current Mo Deferrals	366,601.50	(668,109.59)	1,034,711.09	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				
Interest	(6,498.10)			(6,498.10)	
9-11 Ending Balance	(2,222,496.68)	(2,326,673.61)	174,748.86	(71,872.01)	0.00
10-11 Current Mo Deferrals	(845,423.88)	(1,017,890.08)	172,468.19	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				
Interest	(7,164.11)			(7,164.11)	
10-11 Ending Balance	(3,075,084.65)	(3,343,463.68)	347,215.05	(78,836.12)	0.00

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	115,653.14	0.00
Deferral exp	805120 GD WA	0.00	(126,045.31)
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	10,392.17	

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	652,148.14	0.00
Deferral exp	805120 GD WA	0.00	(661,502.98)
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	9,353.84	

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	549,729.64	0.00
Deferral exp	805120 GD WA	0.00	(557,458.14)
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	7,728.50	

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	360,103.40	0.00
Deferral exp	805120 GD WA	0.00	(366,601.50)
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	6,498.10	

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	0.00	(852,587.89)
Deferral exp	805120 GD WA	845,423.88	0.00
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	7,164.11	

Washington/Idaho Gas Costs		Oct-11
<b>Demand (Transportation) Costs</b>		
NWP Fixed		\$ 1,902,399.00
NWP Variable		\$ 4,039.32
NWP Capacity Release		\$ (781,564.00)
NWP Total (excluding Refund)		\$ 1,124,874.32
GTN Fixed		\$ 269,432.26
GTN Variable		\$ 4,830.00
GTN Capacity Release		\$ (2,770.29)
Current Month Estimate		\$ 271,491.97
Transcanada Foothills (BC System) Fixed		\$ 373,006.23
Transcanada Foothills (BC System) Variable		\$ -
ANG Total		\$ 373,006.23
NOVA (AB System) Fixed		\$ (54,600.70)
NOVA (AB System) Variable		\$ -
NOVA Total		\$ (54,600.70)
Spectra Westcoast Fixed		\$ 122,949.88
Spectra Westcoast Variable		\$ -
WEI (Duke) Total		\$ 122,949.88
Questar		\$ -
Questar		\$ -
NOVA Fixed charges		\$ -
Third party capacity release		\$ 37,269.99
Other Pipeline Fixed charges		\$ 37,269.99
Other capacity release credit		\$ 37,269.99
Counterparty Invoice Total		\$ 37,269.99
Thermal Transport		\$ -
Intracompany Transportation Optimization		\$ -
Total Demand Costs from Purchase Journals		\$ (1,974,991.69)
WA/ID Buy/Sell Transportation Recovery		\$ (8,805.31)
Total Demand Costs	804001 GD AN	\$ (1,866,186.38)
less variable costs charged to Commodity		\$ (8,869.32)
Total Demand Costs to be Allocated		\$ (1,857,317.06)
<b>Commodity Purchases (Natural Gas)</b>		
Commodity Physical	804000 GD AN	\$ 13,043,807.44
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (36,631.40)
Broker Fees	804017 GD AN	\$ -
Financial Settlements	804600 GD AN	\$ 85,480.63
Foreign Exchange Hedge Activity	804010 GD AN	\$ (438,384.82)
Off system Bookout	804700 GD AN	\$ -
Interco Purchase from Thermal	804730 GD AN	\$ 1,103,457.40
Total Commodity Costs from Purchase Journals		\$ 13,767,749.25
Storage (injections)/Withdrawals	808100/808200 GD AN	\$ (368,170.00)
FABF Commodity for Anderson Elementary	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate Aspl	804000 GD AN	\$ -
GST	804000 GD AN	\$ -
Broker Fees	804017 GD AN	\$ 7,764.10
Newedge Broker Fees	804017 GD AN	\$ 1,425.83
plus variable costs from Demand		\$ 8,869.32
WA/ID Off System Revenue		\$ (7,081,620.89)
Total Commodity Costs to be Allocated		\$ 6,316,017.81
WA Imbalance	804000 GD AN	\$ (118,731.74)
ID Imbalance	804000 GD AN	\$ (57,263.47)
Total Deferred Commodity Costs:		\$ 6,140,022.60
<b>Total Net Gas Costs</b>		\$ 7,997,339.88
From DJ 430		7,997,339.88
Check		

Oct-11		Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Expense Calculation			69.40%	30.60%	67.36%	32.64%
Total Current Demand Costs (excluding refund)		\$ 1,857,317.06	\$ 1,288,978.04	\$ 568,339.02		
Total Commodity Costs to be Allocated		\$ 6,316,017.81			\$ 4,254,365.09	\$ 2,061,652.72
Imbalance Cost Washington		\$ (118,731.74)			\$ (118,731.74)	
Imbalance Cost Idaho		\$ (57,263.47)				\$ (57,263.47)
Total Commodity Costs before refund		\$ 6,140,022.60			\$ 4,135,633.35	\$ 2,004,389.25
<b>Total</b>		\$ 7,997,339.88	\$ 1,288,978.04	\$ 568,339.02	\$ 4,135,633.35	\$ 2,004,389.25
check		\$ -	\$ -	\$ -	\$ -	\$ -

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	8,863,817	0.10132	\$ 695,452.07	Schedule 101	3,410,164	0.11135	\$ 379,869.89
Schedule 111	3,705,775	0.09840	\$ 364,848.26	Schedule 111	1,992,694	0.11135	\$ 222,274.21
Schedule 112	21,369	0.09840	\$ 2,102.71	Schedule 112	18,309	0.11135	\$ 1,989.11
Schedule 121	472,530	0.08262	\$ 39,040.43	Schedule 121	0	0.11135	\$ -
Schedule 122	147,214	0.08262	\$ 12,162.82	Schedule 122	0	0.11135	\$ -
Schedule 131	0	0.08363	\$ -	<b>Total Demand</b>	<b>5,421,167</b>		<b>\$ 604,153.21</b>
Schedule 132	29,404	0.08363	\$ 1,870.98		5,421,167	check	\$ 0.11144
Schedule 146	2,286,259	0.00054	\$ 1,234.58				
<b>Total Demand</b>	<b>13,528,468</b>		<b>\$ 1,118,511.85</b>				
	13,528,468	check	\$ 0.08254				
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	8,863,917	0.45849	\$ 3,147,037.31	Schedule 101	3,410,164	0.41602	\$ 1,417,713.53
Schedule 111	3,705,775	0.45849	\$ 1,699,060.78	Schedule 111	1,992,694	0.41602	\$ 826,733.91
Schedule 112	21,369	0.45849	\$ 9,797.47	Schedule 112	18,309	0.41602	\$ 7,906.88
Schedule 121	472,530	0.45849	\$ 216,650.28	Schedule 121	0	0.41602	\$ -
Schedule 122	147,214	0.45849	\$ 67,496.15	Schedule 122	0	0.41602	\$ -
Schedule 131	0	0.45849	\$ -	Schedule 131	0	0.41602	\$ -
Schedule 132	29,404	0.45849	\$ 13,481.44	Schedule 132	25,805	0.41602	\$ 11,711.53
<b>Total Commodity</b>	<b>11,240,209</b>		<b>\$ 5,153,523.42</b>	<b>Total Commodity</b>	<b>5,446,972</b>		<b>\$ 2,264,065.85</b>
	11,240,209	check	\$ 0.45849		5,446,972	check	\$ 0.41568

Washington Commodity		Washington Demand		Idaho Commodity		Idaho Demand		Totals from above
\$ 4,135,633.35	\$ 1,288,978.04	\$ 2,004,389.25	\$ 568,339.02	\$ 7,997,339.66				\$ 7,997,339.66
\$ (5,153,523.42)	\$ (1,116,511.85)	\$ (2,264,065.85)	\$ (604,153.21)	\$ (9,136,254.33)				\$ (9,136,254.33)
\$ -	\$ -	\$ -	\$ -	\$ (1,140,914.66)				\$ (1,140,914.66)
\$ (1,017,890.08)	\$ (172,466.19)	\$ (259,876.59)	\$ (35,814.39)	\$ (1,493,047.25)				\$ (1,493,047.25)
WA Total	(845,423.88)	ID Total	(285,490.78)					

JET Entry	
Debits	Credits
2,956,823.14	(2,956,823.14)

Washington/Idaho Gas Costs	GL Account	Oct-11 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
System Gas purchases misc adjustments	804000 GD AN	\$ -	\$ -	\$ -	Nucleus Database
<b>Nucleus Storage acct. JPRAIRIEAN -100408</b>					
JP Injections	808200 GD AN	\$ (407,870.13)	\$ -	\$ (407,870.13)	
JP Withdrawals	808100 GD AN	\$ 19,700.13	\$ -	\$ 19,700.13	
Total JP	164100 GD AN	\$ (388,170.00)	\$ -	\$ (388,170.00)	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -	\$ -	\$ -	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ -	\$ -	\$ -	
Total Clay Basin	164115 GD AA	\$ -	\$ -	\$ -	
<b>Total Net Storage (Injections)/Withdrawals</b>		<b>\$ (388,170.00)</b>	<b>\$ -</b>	<b>\$ (388,170.00)</b>	
<b>NUCUT PURCHASES (GL Estimate Report)</b>					
	804000 GD AN			\$ 13,043,807.44	Commodity Purchases
	804001 GD AN			\$ 1,866,122.37	Fixed Demand and Capacity Releases
	804002 GD AN			\$ 8,869.32	Variable Demand (Transport) Costs
	804010 GD AN			\$ (438,364.62)	Hedge Activity
	804600 GD AN			\$ 95,480.63	Financial Settlements
	804730 GD AN			\$ 1,103,457.40	Interco Purchase from Thermal
	811000 GD AN			\$ (36,631.40)	Cochran Credit
<b>Information from other Journals -Deferred Costs:</b>					
WA Imbalance from DJ 436	804000 GD AN			\$ (118,731.74)	DJ436 & DJ431
ID Imbalance from DJ 436	804000 GD AN			\$ (57,263.47)	DJ436 & DJ431
Broker Fees DJ 471	804017 GD AN			\$ 7,764.10	current month
Newedge Journal DJ 473	804017 GD AN			\$ 1,425.83	Newedge Trding Fees
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730/495028 GD AN			\$ (7,081,620.89)	REVGSALES & DJ431
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN			\$ (8,805.31)	Pull credit from GL (DJ 451)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN			\$ -	DJ 437
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN			\$ -	
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN			\$ -	
<b>Total Costs for Deferral including net gas costs</b>				<b>\$ 7,997,339.66</b>	<b>Tie to Deferral Entry</b>
	483600 GD AN	\$ (74,501.61)	Input fr GLE Sales		
	483000 GD AN	\$ (3,871,240.70)	Input fr GLE Sales		
	483730 GD AN	\$ (2,635,878.58)	Input fr GLE Sales		
	495028 GD AN	\$ (500,000.00)	Input fr GLE Sales		
		<b>(7,081,620.89)</b>			

WA 191000 Recoverable Gas Costs Amortized			
Aug-11			
	Total	Rates	Amortization
Schedule 101	2,111,319	0.07524	\$ 158,855.64
Schedule 111	1,354,133	0.07543	\$ 102,142.25
Schedule 121	250,043	0.07305	\$ 18,265.64
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.08300	\$ -
Schedule 132W			\$ -
Schedule 146	1,629,498	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>5,344,993</u>		\$ 279,263.53
	5,344,993		Adj -
			\$ 279,263.53
		Subtotal	(796,726.57)
		Interest 3.25%	(\$2,535.97)
		Balance 08-01-2011	(799,262.54)

Aug-11			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	2,535.97	
Total WA Amortization Expense	805110 GD WA		(279,263.53)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	276,727.56	

interest check  
(\$2,535.97)

WA 191000 Recoverable Gas Costs Amortized			
Sep-11			
	Total	Rates	Amortization
Schedule 101	2,467,077	0.07524	\$ 185,622.87
Schedule 111	1,506,477	0.07543	\$ 113,633.56
Schedule 121	266,224	0.07305	\$ 19,447.66
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.08300	\$ -
Schedule 132W			\$ -
Schedule 146	1,743,996	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>5,983,774</u>		\$ 318,704.10
	5,983,774		Adj -
			\$ 318,704.10
		Subtotal	(480,558.44)
		Interest 3.25%	(\$1,733.09)
		Balance 09-30-2011	(482,291.53)

Sep-11			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	1,733.09	
Total WA Amortization Expense	805110 GD WA		(318,704.10)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	316,971.01	

interest check  
(\$1,733.09)

WA 191000 Recoverable Gas Costs Amortized			
Oct-11			
	Total	Rates	Amortization
Schedule 101	6,863,917	0.07524	\$ 516,441.12
Schedule 111	3,705,773	0.07543	\$ 279,526.61
Schedule 121	472,530	0.07305	\$ 34,518.32
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.08300	\$ -
Schedule 132W			\$ -
Schedule 146	2,286,259	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>13,328,481</u>		\$ 830,486.04
	13,328,481		Adj -
			\$ 830,486.04
		Subtotal	348,194.51
		Interest 3.25%	(\$181.59)
		Balance 10-30-2011	348,012.92

Oct-11			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	181.59	
Total WA Amortization Expense	805110 GD WA		(830,486.04)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	830,304.45	

interest check  
(\$181.59)

Washington Sales Volumes

October-11 Description	Schedule	October-11 Billed	September-11 Unbilled	October-11 Unbilled	October-11 Net Unbilled	Total	Notes
<b>Schedule SumApry for Commodity Deferral :</b>							
Firm	101	3,443,780	2,045,955	5,466,092	3,420,137	6,863,917	
Firm	111	1,934,622	1,168,572	2,939,725	1,771,153	3,705,775	
Firm	112	21,369	0	0	0	21,369	
Firm	121	240,965	252,018	483,583	231,565	472,530	
Firm	122	147,214	0	0	0	147,214	
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	29,404	0	0	0	29,404	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		5,817,354	3,466,545	8,889,400	5,422,855	11,240,209	Total retail sales for PGA commodity deferral includes interruptible rate schedules
<b>Total 146 Transportation Sales</b>		1,747,722	1,741,315	2,279,852	538,537	2,286,259	
<b>Total 147 &amp; 148 Transportation Sales</b>		3,232,587	3,227,172	3,712,212	485,040	3,717,627	
<b>Total sales</b>		10,797,663	8,435,032	14,881,464	6,446,432	17,244,095	
<b>Schedule SumJuny for Demand Deferral:</b>							
Firm	101	3,443,780	2,045,955	5,466,092	3,420,137	6,863,917	
Firm	111	1,934,622	1,168,572	2,939,725	1,771,153	3,705,775	
Firm	112	21,369	0	0	0	21,369	
Firm	121	240,965	252,018	483,583	231,565	472,530	
Firm	122	147,214	0	0	0	147,214	
Interruptible	131	0	0	0	0	0	
Interruptible	132	29,404	0	0	0	29,404	
Transportation	146	1,747,722	1,741,315	2,279,852	538,537	2,286,259	
<b>Total sales</b>		7,565,076	5,207,860	11,169,252	5,961,392	13,826,488	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
<b>Schedule SumJuny for Commodity and Demand Amortization:</b>							
Firm	101	3,443,780	2,045,955	5,466,092	3,420,137	6,863,917	Sales for Decoupling amortization
Firm	111	1,934,622	1,168,572	2,939,725	1,771,153	3,705,775	
Firm	121	240,965	252,018	483,583	231,565	472,530	
Firm	122G	0	0	0	0	0	Special amortization rate
Firm	122L	0	0	0	0	0	Special amortization rate
Firm	122W	0	0	0	0	0	Special amortization rate
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	1,747,722	1,741,315	2,279,852	538,537	2,286,259	
<b>Total sales</b>		7,367,069	5,207,860	11,169,252	5,961,392	13,328,481	Volumes for PGA Commodity & Demand Amortization
Firm	112	21,369	0	0	0	21,369	Annual lump sum amortization
Firm	122	147,214	0	0	0	147,214	Annual lump sum amortization
Interruptible	132	29,404	0	0	0	29,404	Annual lump sum amortization
<b>Total Firm Sales</b>		5,787,950	3,466,545	8,889,400	5,422,855	11,210,805	
<b>Total Interruptible Sales</b>		29,404	0	0	0	29,404	
<b>Total Transportation Sales (Schedule 146)</b>		1,747,722	1,741,315	2,279,852	538,537	2,286,259	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		3,232,587	3,227,172	3,712,212	485,040	3,717,627	
<b>Check total sales</b>		10,797,663	8,435,032	14,881,464	6,446,432	17,244,095	
<b>Check total sales</b>		10,797,663	8,435,032	14,881,464	6,446,432	17,244,095	



Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
<b><u>WA Interest Rate:</u></b>							
FERC Natural Gas Interest Rate, changes quarterly	<a href="http://www.ferc.gov/legal/acct-matts/interest-rates.asp">http://www.ferc.gov/legal/acct-matts/interest-rates.asp</a>				10-01-2011	12-31-2011	3.25%
<b><u>WA Deferral Rates</u></b>							
Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.45849 ✓	11-01-2010	Next PGA filing	
Demand Rate		101	Debit	\$0.10132 ✓	11-01-2010	Next PGA filing	
		111/112	Debit	\$0.09840 ✓	11-01-2010	Next PGA filing	
		121/122	Debit	\$0.08262 ✓	11-01-2010	Next PGA filing	
		131/132	Debit	\$0.06363 ✓	11-01-2010	Next PGA filing	
		146	Debit	\$0.00064 ✓	11-01-2010	Next PGA filing	
<b><u>WA Commodity &amp; Demand Amortization Rates</u></b>							
	191000 GD WA	101	Debit	\$0.07524 ✓	11-01-2010	Next PGA filing	
		111	Debit	\$0.07543 ✓	11-01-2010	Next PGA filing	
		121	Debit	\$0.07305 ✓	11-01-2010	Next PGA filing	
		131	Debit	\$0.08300 ✓	11-01-2010	Next PGA filing	
<b><u>WA Natural Gas Decoupling Mechanism Amortization</u></b>							
	186328 GD WA	101		(\$0.00469)	11-01-2010	Next PGA filing	
<b><u>ID Interest Rate</u></b>							
Customer Deposit Rate changes annually check IPUC website					12-31-2010	12-31-2011	1.00%
<b><u>ID Deferral Rates</u></b>							
Commodity Rate (Without GTI)	191010 GD ID	101 - 132		\$0.41602 ✓	10-01-2011	Next PGA filing	
Demand Rate		101 - 122		\$0.11135 ✓	10-01-2011	Next PGA filing	
<b><u>ID Commodity &amp; Demand Amortization Rates</u></b>							
	191000 GD ID	101	Debit	\$0.02885 ✓	10-01-2011	Next PGA filing	
		111	Debit	\$0.02885 ✓	10-01-2011	Next PGA filing	
		131	Debit	\$0.03314 ✓	10-01-2011	Next PGA filing	

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New Rates 10/1/11

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
<b><u>WA Interest Rate:</u></b> FERC Natural Gas Interest Rate, changes quarterly	<a href="http://www.ferc.gov/legal/acct-matts/interest-rates.asp">http://www.ferc.gov/legal/acct-matts/interest-rates.asp</a>				07-01-2011	09-30-2011	3.25%
<b><u>WA Deferral Rates</u></b>	191010 GD WA						
Commodity Rate		101 - 132	Debit	\$0.45849	11-01-2010	Next PGA filing	
Demand Rate		101	Debit	\$0.10132	11-01-2010	Next PGA filing	
		111/112	Debit	\$0.09840	11-01-2010	Next PGA filing	
		121/122	Debit	\$0.08262	11-01-2010	Next PGA filing	
		131/132	Debit	\$0.06363	11-01-2010	Next PGA filing	
		146	Debit	\$0.00054	11-01-2010	Next PGA filing	
<b><u>WA Commodity &amp; Demand Amortization Rates</u></b>	191000 GD WA						
		101	Debit	\$0.07524	11-01-2010	Next PGA filing	
		111	Debit	\$0.07543	11-01-2010	Next PGA filing	
		121	Debit	\$0.07305	11-01-2010	Next PGA filing	
		131	Debit	\$0.08300	11-01-2010	Next PGA filing	
<b><u>WA Natural Gas Decoupling Mechanism Amortization</u></b>	186328 GD WA	101		(\$0.00469)	11-01-2010	Next PGA filing	
<b><u>ID Interest Rate</u></b> Customer Deposit Rate changes annually check IPUC website					12-31-2010	12-31-2011	1.00%
<b><u>ID Deferral Rates</u></b>	191010 GD ID						
Commodity Rate (Without GTI)		101 - 132		\$0.45776 ✓	11-01-2010	Next PGA filing	
Demand Rate		101 - 122		\$0.10421 ✓	11-01-2010	Next PGA filing	
<b><u>ID Commodity &amp; Demand Amortization Rates</u></b>	191000 GD ID						
		101	Debit	\$0.07535 ✓	11-01-2010	Next PGA filing	
		111	Debit	\$0.07535 ✓	11-01-2010	Next PGA filing	
		131	Debit	\$0.08041 ✓	11-01-2010	Next PGA filing	

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Old Rates