



November 24, 2014

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

RE: Monthly Purchase Gas Adjustment Report

In compliance with WAC 480-90-233(5) please find enclosed a copy of the Purchase Gas Adjustment (PGA) Report for October 2014. This report shows the activity that occurred during the month in the Company's 191 accounts.

If you have any questions regarding this report please feel free to call me at (509) 495-4324.

Sincerely,

A handwritten signature in cursive script that reads "Annette Brandon". The signature is written in black ink and is positioned below the word "Sincerely,".

Annette Brandon  
Regulatory Analyst  
State and Federal Regulation

Enclosures

**Avista Corporation Journal Entry**

Printed 11/07/2014 at 9:08 am

Journal: 431-D&A W/A/ID

Effective Date: 201410

Team: Resource Accounting

Last Saved by: Jennifer McCauley

Last Saved: 11/07/2014 9:08 AM

Type: C

Submitted by: Jennifer McCauley

Approval Requested: 11/07/2014 9:08 AM

Category: DJ

Approved by:

Currency: USD

**Explanation:**

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

Jennifer McCauley  
Prepared by Jennifer McCauley

11/7/14  
Date

Jennifer McCauley  
Reviewed by

11/7/14  
Date

Approved for Entry  
Corporate Accounting use Only

Date

**Avista Corporation Journal Entry**

Printed 11/07/2014 at 9:08 am

Effective Date: 201410

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

Last Saved by: Jennifer McCauley  
 Submitted by: Jennifer McCauley  
 Approved by:  
 Last Saved: 11/07/2014 9:08 AM  
 Approval Requested: 11/07/2014 9:08 AM

Seq	Co.	FERC	Set.	Jur.	S.L.	Debit	Credit	Comment
			GD	W/A	DL			
10	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	W/A	DL	0.00	0.00	W/A Deferral Interest Income
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	W/A	DL	1,812.93	0.00	W/A Deferral Interest Expense
30	001	191010 - CURR UNRECOV PGA DEFERRED	GD	W/A	DL	164,888.69	0.00	W/A Deferral
40	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	W/A	DL	0.00	166,701.62	W/A Deferral Expense
50	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	W/A	DL	0.00	2,482.70	W/A Amortization Interest Income
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	W/A	DL	0.00	0.00	W/A Amortization Interest Expense
70	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	W/A	DL	0.00	35,108.23	W/A Amortization
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	W/A	DL	37,590.93	0.00	W/A Amortization Expense
90	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	W/A	DL	0.00	3,328.13	W/A Amortization JP
100	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	W/A	DL	3,328.13	0.00	W/A Amortization Expense JP
110	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	0.00	ID Deferral Interest Income
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,502.65	0.00	ID Deferral Interest Expense
130	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	129,269.08	ID Deferral
140	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	127,766.43	0.00	ID Deferral Expense
150	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	94.08	ID Amortization Interest Income
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	543.03	ID Amortization
170	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	637.11	0.00	ID Amortization Expense
180	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	0.00	ID Amortization Interest Income
190	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	300.79	0.00	ID Amortization Interest Expense
200	001	191015 - ID HOLDBACK	GD	ID	DL	64,771.93	0.00	ID Amortization HB
210	001	805111 - AMORTIZE ID HOLDBACK	GD	ID	DL	0.00	65,072.72	ID Amortization Expense HB
<b>Totals:</b>						<b>402,599.59</b>	<b>402,599.59</b>	









# Gas by GL Account - Estimate

Page: 3  
 Print Date: 11/06/14  
 10:23:50 AM  
 Database: NUCUT  
 arpgasbyglest

Accounting Month: 201410  
 Direction: ALL  
 Service Code: GD  
 Strategy: ALL  
 Jurisdiction: AN  
 Deal Type: ALL  
 Counter Party: ALL  
 Exclude Intra-Co Heat Rate: Y  
 Deal Number Exclusions: N

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT		TOTAL USD
				PRIOR PERIOD	CURRENT MONTH	

## GD

### PURCHASE

Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT				(\$81,979.50)	(\$81,979.50)	3
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$102,391.76)	(\$102,391.76)	3
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$5,027.59	\$5,027.59	1
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$1,504.43		\$1,504.43	1
Spectra Energy - Westcoast Energy Inc.	TPORT				\$81,876.39	\$81,876.39	1
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$500.08)		(\$500.08)	1
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$277,946.24	\$277,946.24	1
TransCanada Nova Gas Transmission Ltd.	TPORT				\$492,177.89	\$492,177.89	1
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$913.92)		(\$913.92)	1
<b>001-804001-GD-AN-DL</b>	<b>TOTALS:</b>			\$90.43	\$2,586,842.06	\$2,586,932.49	
<b>Variable Transport Charges AN</b>							
Gas Transmission Northwest Corporation	ACCTGS			(\$130,726.72)		(\$130,726.72)	2
Gas Transmission Northwest Corporation	ACCTGS				(\$141,929.18)	(\$141,929.18)	2
Gas Transmission Northwest Corporation	TPORT				\$12,006.00	\$12,006.00	2
Northwest Pipeline Corporation	ACCTSP				(\$6,975.00)	(\$6,975.00)	2
Northwest Pipeline Corporation	TPORT				\$37,293.22	\$37,293.22	2
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$7,325.65		\$7,325.65	2
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00	2
<b>001-804002-GD-AN-DL</b>	<b>TOTALS:</b>			(\$123,401.07)	(\$99,604.96)	(\$223,006.03)	
<b>Gas Cost - FX Hedge AN</b>							
Avista Corporation	ACCTGS				(\$91,643.03)	(\$91,643.03)	
<b>001-804010-GD-AN-DL</b>	<b>TOTALS:</b>				(\$91,643.03)	(\$91,643.03)	
<b>Gas Financial Derivatives AN</b>							
Mizuho Securities USA Inc.	BSWPS				(\$29,539.14)	(\$29,539.14)	
Mizuho Securities USA Inc.	FSWPS				(\$11,237.50)	(\$11,237.50)	
Mizuho Securities USA Inc.	FSWPS				\$214,437.85	\$214,437.85	
Mizuho Securities USA Inc.	BSWPS				\$6,398.40	\$6,398.40	
Newedge USA, LLC	FSWPS				\$5,696.25	\$5,696.25	
Newedge USA, LLC	BSWPS				(\$3,921.50)	(\$3,921.50)	
Newedge USA, LLC	BSWPS				\$33,170.00	\$33,170.00	
<b>001-804600-GD-AN-DL</b>	<b>TOTALS:</b>				\$215,004.36	\$215,004.36	
<b>Gas Storage Withdrawal AN</b>							
Jackson Prairie - AN	STOR		3,204		\$12,897.86	\$12,897.86	
Questar Intrap Storage - AA	STOR		535		\$2,043.18	\$2,043.18	
<b>001-808100-GD-AN-DL</b>	<b>TOTALS:</b>		3,739		\$14,941.04	\$14,941.04	
<b>Gas Storage Injection AN</b>							
Jackson Prairie - AN	STOR		(183,771)		(\$583,904.33)	(\$583,904.33)	
Questar Intrap Storage - AA	STOR		(6,473)		(\$23,218.68)	(\$23,218.68)	
<b>001-808200-GD-AN-DL</b>	<b>TOTALS:</b>		(190,244)		(\$607,123.01)	(\$607,123.01)	
<b>Gas Used for Product Extraction AN</b>							
Cochrane/Empress Partnership	ACCTGS				(\$104,477.53)	(\$104,477.53)	
<b>001-811000-GD-AN-DL</b>	<b>TOTALS:</b>				(\$104,477.53)	(\$104,477.53)	

Handwritten notes and calculations:

- 88,408.41
- 277,446.14
- 491,263.97
- 200,649.90
- 30,318.20



# Gas by GL Account - Estimate

Page: 2  
 Print Date: 11/06/14 09:38:26 AM  
 Database: NUCUT  
 arpgasbyglest

Accounting Month: 201410 *mw*  
 Direction: ALL  
 Service Code: GD ✓  
 Strategy: ALL  
 Jurisdiction: AN ✓  
 Deal Type: ALL  
 Counter Party: ALL  
 Exclude Intra-Co Heat Rate: Y  
 Deal Number Exclusions: N

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT		TOTAL USD
				PRIOR PERIOD	CURRENT MONTH	

## GD

### PURCHASE

Gas Transportation AN						
Gas Transmission Northwest Corporation	TPORT			\$487,829.05	1	<del>\$487,829.05</del>
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT			(\$3,479.42)	3	<del>(\$3,479.42)</del>
Northwest Pipeline Corporation	TPORT			\$4,598,122.63	1	<del>\$4,598,122.63</del>
Northwest Pipeline Corporation	ACCTSP			\$1,688.63	1	<del>\$1,688.63</del>
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$2,343,063.08)		<del>(\$2,343,063.08)</del> 3
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$482,980.00)		<del>(\$482,980.00)</del> 3
Northwest Pipeline Corporation-->Clearwater Paper Corporation	TPORT			(\$73,845.10)		<del>(\$73,845.10)</del> 3
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$127,100.00)		<del>(\$127,100.00)</del> 3
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$142,987.50)		<del>(\$142,987.50)</del> 3

*4,599,811.26*

*#3*  
*3,354,316.94*