



January 27, 2015

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 December 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 above the typed name and title.

Annette Brandon  
Regulatory Analyst  
State and Federal Regulation

Enclosures

### Avista Corporation Journal Entry

Effective Date: 201412

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Jennifer McCauley

Last Saved: 01/09/2015 1:53 PM

Submitted by: Jennifer McCauley

Approval Requested: 01/09/2015 1:53 PM

Approved by:

**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 Jennifer McCauley  
 Date 1/9/15

  
 Reviewed by  
 Date 1/9/15

Approved for Entry  
 Corporate Accounting use Only  
 Date

**Avista Corporation Journal Entry**

Effective Date: 201412

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Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
			GD	WA	DL			
10	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	2,182.86	WA Deferral Interest Income
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	0.00	0.00	WA Deferral Interest Expense
30	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	1,945,519.30	WA Deferral
40	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	1,947,702.17	0.00	WA Deferral Expense
50	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	4,753.36	0.00	WA Amortization Interest Expense
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	308,013.09	0.00	WA Amortization
70	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	312,766.45	WA Amortization Expense
80	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	146,338.92	0.00	Large Customer Refund
90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	146,338.92	Large Customer Refund
100	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	6,302.97	0.00	WA Amortization JP
110	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	6,302.97	WA Amortization Expense JP
120	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	0.00	ID Deferral Interest Income
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	41.42	0.00	ID Deferral Interest Expense
140	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	724,353.70	ID Deferral
150	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	724,312.28	0.00	ID Deferral Expense
160	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	0.00	ID Amortization Interest Income
170	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,683.55	0.00	ID Amortization Interest Expense
180	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	331,307.62	0.00	ID Amortization
190	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	332,991.17	ID Amortization Expense
200	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	119,522.06	0.00	Large Customer Refund
210	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	119,522.06	Large Customer Refund
220	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	1,539.15	0.00	ID Amortization November Adj
230	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	1,539.15	ID Amortization November Adj
240	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	0.00	ID Amortization Interest Income
250	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	78.54	0.00	ID Amortization Interest Expense
260	001	191015 - ID HOLDBACK	GD	ID	DL	164,822.45	0.00	ID Amortization HB
270	001	805111 - AMORTIZE ID HOLDBACK	GD	ID	DL	0.00	164,901.00	ID Amortization Expense HB
<b>Totals:</b>						<b>3,756,417.58</b>	<b>3,756,417.58</b>	



201412

201412

**Washington/Idaho Gas Costs**

Demand (Transportation) Costs	\$ 4,598,122.63
NWP Fixed	\$ 107,923.23
NWP Variable	\$ (3,372,946.94)
NWP Capacity Release	\$ 1,333,096.92
NWP Total (excluding Refund)	\$ 289,222.31
GTN Fixed	\$ 8,987.26
GTN Variable	\$ (3,479.42)
GTN Capacity Release	\$ 294,310.15
Transcanada Foothills (BC System) Fixed	\$ 236,700.85
Transcanada Foothills (BC System) Variable	\$ -
ANG Total	\$ 236,700.85
NOVA (AB System) Fixed	\$ 429,680.41
NOVA (AB System) Variable	\$ -
NOVA Total	\$ 429,680.41
Spectra Westcoast Fixed	\$ 90,949.11
Spectra Westcoast Variable	\$ 13,793.63
WEL (Duke) Total	\$ 104,742.74
Questar	\$ -
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 0.00
Other capacity release credit	\$ 0.00
Thermal Transport	\$ -
Counterparty Invoice Total	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,398,533.07
WA/ID Buy/Sell Transportation Recovery	\$ -
Total Demand Costs	\$ 2,398,533.07
less variable costs charged to Commodity	\$ (130,284.12)
Total Demand Costs to be Allocated	\$ 2,268,248.95

804000 GD AN	\$ 18,705,525.91
804000 GD AN	\$ -
811000 GD AN	\$ (76,835.97)
804600 GD AN	\$ 463,890.28
804010 GD AN	\$ (19,069.74)
804730 GD AN	\$ 3,347,547.04
Total Commodity Costs from Purchase Journals	\$ 22,441,067.52
Storage (Injections)/Withdrawals	\$ 3,717,859.67
FAB Commodity for Anderson Elementary/LI	\$ -
WA/ID Gas Purchased from Interstate Asphalt	\$ -
GST	\$ 217,280.84
M Chemical Accrual	\$ 5,000.00
Broker Fees	\$ 4,721.19
Newedge Broker Fees	\$ 2,966.38
Mizuho Broker Fees	\$ 4,344.89
plus variable costs from Demand	\$ 130,284.12
WA/ID Off System Revenue	\$ (12,571,235.65)
495028 GD AN	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$ 13,547,270.96
WA Imbalance	\$ (111,862.74)
ID Imbalance	\$ (49,395.94)
Total Deferred Commodity Costs:	\$ 13,386,012.28
Total Net Gas Costs	\$ 15,654,274.23
From DJ 430	\$ -
Check \$	\$ 15,654,274.23

**Expense Calculation**

Total System Cost	\$ 2,268,248.95	\$ 1,593,898.54	\$ 674,350.41
Total Current Demand Costs (excluding refund)	\$ 1,593,898.54	\$ 674,350.41	\$ -
Total Commodity Costs to be Allocated	\$ 13,547,270.96	\$ 9,450,576.22	\$ 4,096,694.74
Imbalance Cost Washington	\$ (111,862.74)	\$ -	\$ (111,862.74)
Imbalance Cost Idaho	\$ (49,395.94)	\$ -	\$ (49,395.94)
Total Commodity Costs before refund	\$ 13,386,012.28	\$ 9,338,713.48	\$ 4,047,298.80
Total	\$ 15,654,274.23	\$ 1,593,898.54	\$ 674,350.41
check \$	\$ -	\$ -	\$ -
	\$ (13.06)	\$ -	\$ -

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO			PGA Revenue
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue	
<b>DEMAND</b>							
Schedule 101	19,056,609	MAN CALC	\$ 2,253,180.43	8,470,110	MAN CALC	\$ 908,097.21	
Schedule 111	6,045,485	MAN CALC	\$ 700,940.77	2,595,480	MAN CALC	\$ 278,271.14	
Schedule 112	0	MAN CALC	\$ -	22,942	MAN CALC	\$ 2,460.48	
Schedule 121	377,457	MAN CALC	\$ 36,870.39	0	MAN CALC	\$ -	
Schedule 122	74,423	MAN CALC	\$ 7,280.80	0	MAN CALC	\$ -	
Schedule 131	0	MAN CALC	\$ -	11,089,532	MAN CALC	\$ 1,188,328.83	
Schedule 132	112,489	MAN CALC	\$ 7,849.92	0	MAN CALC	\$ -	
Schedule 146	3,180,451	MAN CALC	\$ 1,717.44	0	MAN CALC	\$ -	
<b>Total Demand</b>	<b>25,846,914</b>		<b>\$ 3,007,839.75</b>	<b>11,984,532</b>		<b>\$ 1,188,328.83</b>	
	28,846,914	check	\$ 0,10427			\$ 0,107212463	
<b>COMMODITY</b>							
Schedule 101	19,056,609	MAN CALC	\$ 7,331,153.60	8,470,110	MAN CALC	\$ 3,240,846.25	
Schedule 111	6,045,485	MAN CALC	\$ 2,324,356.65	2,595,480	MAN CALC	\$ 982,856.52	
Schedule 112	0	MAN CALC	\$ -	22,942	MAN CALC	\$ 8,736.89	
Schedule 121	377,457	MAN CALC	\$ 145,139.78	0	MAN CALC	\$ -	
Schedule 122	74,423	MAN CALC	\$ 28,650.62	0	MAN CALC	\$ -	
Schedule 131	0	MAN CALC	\$ -	0	MAN CALC	\$ -	
Schedule 132	112,489	MAN CALC	\$ 43,171.78	38,391	MAN CALC	\$ 14,693.00	
<b>Total Commodity</b>	<b>25,865,463</b>		<b>\$ 9,872,474.43</b>	<b>11,126,923</b>		<b>\$ 4,257,132.66</b>	
	25,865,463	check	\$ 0,38464			\$ 0,38260	

**Deferral Calculation**

Total Deferral Expenses from above	\$ 9,338,713.48	\$ 1,593,898.54	\$ 4,047,298.80
PGA Deferral Revenue from above	\$ (9,872,474.43)	\$ (3,007,839.75)	\$ (4,257,132.66)
Adjustments	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (533,760.95)	\$ (1,413,941.21)	\$ (209,833.86)
(overcollected)/undercollected	\$ -	\$ (1,947,702.16)	\$ (724,312.28)
(rebate)/surcharge	\$ -	\$ -	\$ -
Deferral Check	\$ -	\$ -	\$ -
<b>Totals from above</b>	<b>\$ 9,338,713.48</b>	<b>\$ 1,593,898.54</b>	<b>\$ 4,047,298.80</b>
<b>WA Total</b>	<b>\$ (533,760.95)</b>	<b>\$ (1,413,941.21)</b>	<b>\$ (209,833.86)</b>
<b>ID Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,672,014.44)</b>

JET Entry Debits	\$ 5,998,619.49
Credits	\$ 5,998,619.49
	\$ (18,326,275.67)



Washington Sales Volumes

December-14 Description	Schedule	December-14 Billed	November-14 Unbilled	December-14 Unbilled	December-14 Net Unbilled	Total	Notes
<b>Schedule SumApry for Commodity Deferral :</b>							
Firm	101	17,987,159	11,514,212	12,583,662	1,069,450	19,056,609	
Firm	111	6,450,702	4,716,847	4,311,630	(405,217)	6,045,485	
Firm	112	0	0	0	0	0	
Firm	121	531,713	560,850	406,594	(154,256)	377,457	
Firm	122	74,423	0	0	0	74,423	
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	112,489	0	0	0	112,489	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		<b>25,156,486</b>	<b>16,791,909</b>	<b>17,301,886</b>	<b>509,977</b>	<b>25,666,463</b>	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
	<b>146</b>	<b>3,105,690</b>	<b>3,005,425</b>	<b>3,080,186</b>	<b>74,761</b>	<b>3,180,451</b>	
<b>Total 146 Transportation Sales</b>		<b>3,105,690</b>	<b>3,005,425</b>	<b>3,080,186</b>	<b>74,761</b>	<b>3,180,451</b>	
	<b>147</b>	<b>107,163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>107,163</b>	
	<b>148</b>	<b>4,487,235</b>	<b>4,457,235</b>	<b>4,572,673</b>	<b>115,438</b>	<b>4,602,673</b>	
<b>Total 147 &amp; 148 Transportation Sales</b>		<b>4,594,398</b>	<b>4,457,235</b>	<b>4,572,673</b>	<b>115,438</b>	<b>4,709,836</b>	
<b>Total sales</b>		<b>32,856,574</b>	<b>24,254,569</b>	<b>24,954,745</b>	<b>700,176</b>	<b>33,556,750</b>	
<b>Schedule SumJuny for Demand Deferral:</b>							
Firm	101	17,987,159	11,514,212	12,583,662	1,069,450	19,056,609	
Firm	111	6,450,702	4,716,847	4,311,630	(405,217)	6,045,485	
Firm	112	0	0	0	0	0	
Firm	121	531,713	560,850	406,594	(154,256)	377,457	
Firm	122	74,423	0	0	0	74,423	
Interruptible	131	0	0	0	0	0	
Interruptible	132	112,489	0	0	0	112,489	
Transportation	146	3,105,690	3,005,425	3,080,186	74,761	3,180,451	
		<b>28,262,176</b>	<b>19,797,334</b>	<b>20,382,072</b>	<b>584,738</b>	<b>28,846,914</b>	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
<b>Schedule SumJuny for Commodity and Demand Amortization:</b>							
Firm	101	17,987,159	11,514,212	12,583,662	1,069,450	19,056,609	Sales for Decoupling amortization
Firm	111	6,450,702	4,716,847	4,311,630	(405,217)	6,045,485	
Firm	121	531,713	560,850	406,594	(154,256)	377,457	
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	3,105,690	3,005,425	3,080,186	74,761	3,180,451	
		<b>28,075,264</b>	<b>19,797,334</b>	<b>20,382,072</b>	<b>584,738</b>	<b>28,660,002</b>	Volumes for PGA Commodity & Demand Amortization
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	74,423	0	0	0	74,423	Annual lump sum amortization
Interruptible	132	112,489	0	0	0	112,489	Annual lump sum amortization
<b>Total Firm Sales</b>		<b>25,043,997</b>	<b>16,791,909</b>	<b>17,301,886</b>	<b>509,977</b>	<b>25,553,974</b>	
<b>Total Interruptible Sales</b>		<b>112,489</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>112,489</b>	
<b>Total Transportation Sales (Schedule 146)</b>		<b>3,105,690</b>	<b>3,005,425</b>	<b>3,080,186</b>	<b>74,761</b>	<b>3,180,451</b>	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		<b>4,594,398</b>	<b>4,457,235</b>	<b>4,572,673</b>	<b>115,438</b>	<b>4,709,836</b>	
<b>Check total sales</b>		<b>32,856,574</b>	<b>24,254,569</b>	<b>24,954,745</b>	<b>700,176</b>	<b>33,556,750</b>	
		<b>32,856,574</b>	<b>24,254,569</b>	<b>24,954,745</b>	<b>700,176</b>	<b>33,556,750</b>	

Washington/Idaho Gas Costs	GL Account	Dec-14 Costs
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<b>Nucleus Storage acct. JPRAIRIEAN -100408</b>		
JP Injections	808200 GD AN	\$ (1,863,236.54)
JP Withdrawals	808100 GD AN	\$ 5,571,507.06
Total JP	164100 GD AN	\$ 3,708,270.52
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (32,761.16)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 42,350.31
Total Clay Basin	164115 GD AA	\$ 9,589.15
<b>Total Net Storage (Injections)/Withdrawals</b>		<b>\$ 3,717,859.67</b>

<b>NUCUT PURCHASES (GL Estimate Report)</b>		
Commodity Purchases	804000 GD AN	\$ 18,705,525.91
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,268,248.95
Variable Demand (Transport) Costs	804002 GD AN	\$ 130,297.18
Hedge Activity	804010 GD AN	\$ (19,069.74)
Financial Settlements	804600 GD AN	\$ 453,890.28
Interco Purchase from Thermal	804730 GD AN	\$ 3,347,547.04
Cochran Credit	811000 GD AN	\$ (76,835.97)

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

WA Imbalance from DJ 436	804000 GD AN	\$ (111,862.74)
ID Imbalance from DJ 436	804000 GD AN	\$ (49,395.94)
M Chemical Accrual	804000 GD AN	\$ 5,000.00
Broker Fees DJ 471	804017 GD AN	\$ 4,721.19
Newedge Journal DJ 473	804017 GD AN	\$ 2,958.38
Mizuho Journal DJ 473	804017 GD AN	\$ 4,344.89
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$ (12,571,235.65)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ -
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ 217,280.84
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>\$ 15,654,274.29</b> Tie to Deferral Entry

483600 GD AN	\$ (379,938.38)	Input fr GLE Sales
483000 GD AN	\$ (9,468,579.42)	Input fr GLE Sales
483730 GD AN	\$ (2,722,717.85)	Input fr GLE Sales
	<u>\$ (12,571,235.65)</u>	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 7,685,133.77		Intra-Co Transfer Thermal AN (LDC Purchase fr
142150 ZZ ZZ		\$ (7,685,133.77)	Intra-Co Transfer Thermal AN (LDC Purchase fr
142600 ZZ ZZ		\$ (5,368,726.83)	Intra-Co Transfer Thermal AN (LDC Sale to The
232620 ZZ ZZ	\$ 5,368,726.83		Intra-Co Transfer Thermal AN (LDC Sale to The
182374 CD AA	\$ 219.00		Clear MTM on FX for 2 months out
245745 ZZ ZZ		\$ (219.00)	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 545,908.02		Provide Bookout dollars for SEC reporting
804711.GD.AN		\$ (545,908.02)	Provide Bookout dollars offset
804000.GD.AN	\$ 5,000.00		AN Odorization Expense Accrual
232130.ZZ.ZZ		\$ (5,000.00)	AN Odorization Expense Accrual
232130 ZZ ZZ	\$ 4,710,605.85		Intra-Co Transfer Thermal OR Reclass from NO
142150 ZZ ZZ		\$ (4,710,605.85)	Intra-Co Transfer Thermal OR Reclass from NO
232130.ZZ.ZZ		\$ (10.00)	Fortis Bank Fees
903000 CD AA	\$ 10.00		Fortis Bank Fees
142600 ZZ ZZ	\$ 749,990.00		Reclass Fortis Receivable
253028 GD AN		\$ (750,000.00)	Reclass Fortis Receivable
903000 CD AA	\$ 10.00		Reclass Fortis Receivable
Total Other Adj	\$ 19,065,603.47	\$ (19,065,603.47)	

Total from GLE	\$ 30,538,436.47	\$ (30,538,436.47)
Total DJ 430	\$ 49,604,039.94	\$ (49,604,039.94)





# Gas by GL Account - Estimate

Page: 3  
 Print Date: 01/07/15  
 12:17:49 PM  
 Database: NUCUT  
 argasbyglest

Accounting Month: 201412  
 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 PERIOD	VOLUME MMBTU	PER	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)	
Northwest Pipeline Corporation-->Noble America Gas & Power Corp.	TPORT					(\$18,600.00)	(\$18,600.00)	
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT					(\$102,391.76)	(\$102,391.76)	
Spectra Energy - Westcoast Energy Inc.	ACCTSP	\$6,112.58					\$6,112.58	
Spectra Energy - Westcoast Energy Inc.	ACCTGS	(\$1,620.78)					(\$1,620.78)	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$79,484.83		\$79,484.83	
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$6,972.48		\$6,972.48	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS	\$2,100.18					\$2,100.18	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS	(\$4,487.06)					(\$4,487.06)	
TransCanada Foothills Pipe Lines Ltd.	TPORT					\$239,087.73	\$239,087.73	
TransCanada Nova Gas Transmission Ltd.	ACCTGS	(\$8,145.31)					(\$8,145.31)	
TransCanada Nova Gas Transmission Ltd.	ACCTGS	\$3,812.47					\$3,812.47	
TransCanada Nova Gas Transmission Ltd.	TPORT					\$434,013.25	\$434,013.25	
<b>001-804001-GD-AN-DL</b>	<b>TOTALS:</b>					(\$2,227.92)	\$2,270,476.87	\$2,268,248.95
<b>Variable Transport Charges AN</b>								
Gas Transmission Northwest Corporation	TPORT					\$9,521.04	\$9,521.04	
Gas Transmission Northwest Corporation	ACCTGS					(\$953.78)	(\$953.78)	
Northwest Pipeline Corporation	ACCTSP					\$847.65	\$847.65	
Northwest Pipeline Corporation	ACCTSP	\$187.51					\$187.51	
Northwest Pipeline Corporation	TPORT	\$0.00					\$0.00	
Northwest Pipeline Corporation	TPORT					\$106,888.07	\$106,888.07	
Spectra Energy - Westcoast Energy Inc.	TPORT					\$0.00	\$0.00	
Spectra Energy - Westcoast Energy Inc.	ACCTGS	\$13,793.63					(\$13,793.63)	
Spectra Energy - Westcoast Energy Inc.	TPORT	\$0.00					\$0.00	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS	\$0.00					\$0.00	
TransCanada Foothills Pipe Lines Ltd.	TPORT	\$0.00					\$0.00	
TransCanada Foothills Pipe Lines Ltd.	TPORT					\$0.00	\$0.00	
<b>001-804002-GD-AN-DL</b>	<b>TOTALS:</b>					\$13,981.14	\$116,302.98	\$130,284.12
<b>Gas Cost - FX Hedge AN</b>								
Avista Corporation	ACCTGS					(\$19,069.74)	(\$19,069.74)	
<b>001-804010-GD-AN-DL</b>	<b>TOTALS:</b>					(\$19,069.74)	(\$19,069.74)	(\$19,069.74)
<b>Gas Financial Derivatives AN</b>								
BP Energy Company	FSWPS					\$57,510.59	\$57,510.59	
Bank of Nova Scotia	FSWPS					\$34,060.17	\$34,060.17	
Mizuho Securities USA Inc.	FSWPS					\$54,876.20	\$54,876.20	
Mizuho Securities USA Inc.	SSWPS					\$34,462.35	\$34,462.35	
Mizuho Securities USA Inc.	FSWPS					(\$45,362.30)	(\$45,362.30)	
Mizuho Securities USA Inc.	BSWPS					\$124,845.54	\$124,845.54	
Mizuho Securities USA Inc.	BSWPS					(\$4,107.50)	(\$4,107.50)	
SG Americas Securities, LLC	FSWPS					\$222,001.85	\$222,001.85	
SG Americas Securities, LLC	BSWPS					(\$71,879.53)	(\$71,879.53)	
SG Americas Securities, LLC	BSWPS					\$58,712.93	\$58,712.93	
SG Americas Securities, LLC	FSWPS					(\$11,229.75)	(\$11,229.75)	
<b>001-804600-GD-AN-DL</b>	<b>TOTALS:</b>					\$453,890.55	\$453,890.55	\$453,890.55



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Accounting Month: 201412  
 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		\$289,222.31	\$289,222.31
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT		(\$3,479.42)	(\$3,479.42)
Northwest Pipeline Corporation	TPORT		\$4,598,122.63	\$4,598,122.63
Northwest Pipeline Corporation-->Avista Corporation	TPORT		(\$2,343,063.08)	(\$2,343,063.08)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT		(\$482,980.00)	(\$482,980.00)
Northwest Pipeline Corporation-->Clearwater Paper Corporation	TPORT		(\$73,845.10)	(\$73,845.10)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT		(\$127,100.00)	(\$127,100.00)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT		(\$142,987.50)	(\$142,987.50)



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Accounting Month: 201412  
 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	
<b>GD PURCHASE</b>						
<b>Intra-company Gas Purchases AN</b>						
Avista Corporation	GAS		1,005,316		\$3,346,459.17	\$3,346,459.17
001-804730-GD-AN-DL	<b>TOTALS:</b>		1,005,316		\$3,346,459.17	\$3,346,459.17
<b>Gas Storage Withdrawal AN</b>						
Jackson Prairie - AN	STOR		1,416,659		\$5,571,507.06	\$5,571,507.06
Questar Intrup Storage - AA	STOR		11,456		\$42,350.31	\$42,350.31
001-808100-GD-AN-DL	<b>TOTALS:</b>		1,428,115		\$5,613,857.37	\$5,613,857.37
<b>Gas Storage Injection AN</b>						
Jackson Prairie - AN	STOR		(626,489)		(\$1,863,236.58)	(\$1,863,236.58)
Questar Intrup Storage - AA	STOR		(9,247)		(\$32,761.16)	(\$32,761.16)
001-808200-GD-AN-DL	<b>TOTALS:</b>		(635,736)		(\$1,895,997.74)	(\$1,895,997.74)
<b>Gas Used for Product Extraction AN</b>						
Cochrane/Empress Partnership	ACCTGS				(\$76,835.97)	(\$76,835.97)
001-811000-GD-AN-DL	<b>TOTALS:</b>				(\$76,835.97)	(\$76,835.97)
<b>Other Special Deposits - NewEdge</b>						
SG Americas Securities, LLC	BSWPS				(\$58,712.93)	(\$58,712.93)
SG Americas Securities, LLC	FSWPS				(\$222,001.85)	(\$222,001.85)
SG Americas Securities, LLC	BSWPS				\$71,879.53	\$71,879.53
SG Americas Securities, LLC	FSWPS				\$11,229.75	\$11,229.75
001-134120-ZZ-ZZ-DL	<b>TOTALS:</b>				(\$197,605.50)	(\$197,605.50)
<b>Other Special Deposits - Mizuho</b>						
Mizuho Securities USA Inc.	FSWPS				\$45,362.30	\$45,362.30
Mizuho Securities USA Inc.	SSWPS				(\$34,462.35)	(\$34,462.35)
Mizuho Securities USA Inc.	BSWPS				(\$124,845.54)	(\$124,845.54)
Mizuho Securities USA Inc.	BSWPS				\$4,107.50	\$4,107.50
Mizuho Securities USA Inc.	FSWPS				(\$54,876.20)	(\$54,876.20)
001-134122-ZZ-ZZ-DL	<b>TOTALS:</b>				(\$164,714.29)	(\$164,714.29)
<b>Gas Storage Inventory WA/ID</b>						
Jackson Prairie - AN	STOR				(\$3,708,270.48)	(\$3,708,270.48)
001-164100-GD-AN-DL	<b>TOTALS:</b>				(\$3,708,270.48)	(\$3,708,270.48)
<b>Questar Gas Storage Inventory AA</b>						
Questar Intrup Storage - AA	STOR				(\$9,589.15)	(\$9,589.15)
001-164115-GD-AA-DL	<b>TOTALS:</b>				(\$9,589.15)	(\$9,589.15)



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

## GD

### PURCHASE

<b>A/P Avista Utilities LDC Gas</b>							
Aitken Creek Gas Storage ULC	GAS				\$5,443.42		\$5,443.42
Aitken Creek Gas Storage ULC	ACCTGS				(\$5,980.81)		(\$5,980.81)
Aitken Creek Gas Storage ULC	GAS					(\$534,149.55)	(\$534,149.55)
Anadarko Energy Services Company	GAS					(\$74,831.26)	(\$74,831.26)
Avista Corporation	GAS					(\$3,346,459.17)	(\$3,346,459.17)
BP Canada Energy Marketing, Corp.	GAS					(\$182,676.00)	(\$182,676.00)
BP Energy Company	FSWPS					(\$57,510.59)	(\$57,510.59)
BP Energy Company	GAS					(\$116,718.55)	(\$116,718.55)
Bank of Nova Scotia	FSWPS					(\$34,060.17)	(\$34,060.17)
Cargill Inc.	GAS					(\$45,056.00)	(\$45,056.00)
Cargill Limited	GAS					(\$182,008.75)	(\$182,008.75)
Cochrane/Empress Partnership	ACCTGS					\$76,835.97	\$76,835.97
Concord Energy, LLC	GAS					(\$192,470.85)	(\$192,470.85)
ConocoPhillips Company	GAS					(\$38,600.00)	(\$38,600.00)
EDF Trading North America, LLC	GAS					(\$333,464.81)	(\$333,464.81)
Encana Marketing (USA) Inc.	GAS					(\$391,873.15)	(\$391,873.15)
Enserco Energy LLC	GAS					(\$308,955.44)	(\$308,955.44)
Enserco Energy LLC	ACCTGS				(\$23,349.16)		(\$23,349.16)
Enserco Energy LLC	GAS				\$983.03		\$983.03
FortisBC Energy Inc.	GAS					(\$744,200.00)	(\$744,200.00)
Gas Transmission Northwest Corporation	ACCTGS					\$953.78	\$953.78
Gas Transmission Northwest Corporation	TPORT					(\$298,743.35)	(\$298,743.35)
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT					\$3,479.42	\$3,479.42
IGI Resources Inc.	GAS					(\$592,662.69)	(\$592,662.69)
Iberdrola Energy Services, LLC	GAS					(\$168,563.04)	(\$168,563.04)
J. Aron & Company	GAS					(\$595,174.75)	(\$595,174.75)
J.P. Morgan Ventures Energy Corporation	GAS					(\$19,659.83)	(\$19,659.83)
Macquarie Energy Canada Ltd	GAS					(\$1,819,417.88)	(\$1,819,417.88)
Macquarie Energy LLC	GAS					(\$19,822.56)	(\$19,822.56)
Mieco, Inc.	GAS					(\$463,463.95)	(\$463,463.95)
Morgan Stanley Capital Group Inc.	GAS					(\$474,284.50)	(\$474,284.50)
National Bank of Canada	GAS					(\$1,739,683.58)	(\$1,739,683.58)
Natural Gas Exchange, Inc.	ACCTGS				(\$37,175.31)		(\$37,175.31)
Natural Gas Exchange, Inc.	GAS					(\$13,333.81)	(\$13,333.81)
Natural Gas Exchange, Inc.	GAS					(\$7,655,711.14)	(\$7,655,711.14)
Natural Gas Exchange, Inc.	ACCTGS				(\$96,117.99)		(\$96,117.99)
Noble America Gas & Power Corp.	GAS					(\$455,235.67)	(\$455,235.67)
Northwest Pipeline Corporation	TPORT					(\$4,705,010.70)	(\$4,705,010.70)
Northwest Pipeline Corporation	ACCTSP				(\$187.51)		(\$187.51)
Northwest Pipeline Corporation	TPORT				\$0.00		\$0.00
Northwest Pipeline Corporation	ACCTSP					(\$847.65)	(\$847.65)
Northwest Pipeline Corporation-->Avista Corporation	TPORT					\$2,343,063.08	\$2,343,063.08
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT					\$482,980.00	\$482,980.00
Northwest Pipeline Corporation-->Clearwater Paper Corporation	TPORT					\$73,845.10	\$73,845.10
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT					\$127,100.00	\$127,100.00
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT					\$142,987.50	\$142,987.50



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 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	
Northwest Pipeline Corporation-->Noble America Gas & Power Corp.	TPORT			\$18,600.00	\$18,600.00	
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT			\$102,391.76	\$102,391.76	
Occidental Energy Marketing, Inc.	GAS			(\$85,208.84)	(\$85,208.84)	
Portland General Electric Company	GAS			(\$20,253.00)	(\$20,253.00)	
Powerex	GAS			(\$16,500.00)	(\$16,500.00)	
QEP Marketing Company	GAS			(\$69,574.83)	(\$69,574.83)	
Sacramento Municipal Utility District	GAS			(\$70,150.00)	(\$70,150.00)	
Sequent Energy Management, L.P.	GAS			(\$45,174.78)	(\$45,174.78)	
Shell Energy North America (Canada) Inc.	ACCTGS			(\$5,733.06)	(\$5,733.06)	
Shell Energy North America (US) L.P.	GAS			(\$597,950.10)	(\$597,950.10)	
Spectra Energy - Westcoast Energy Inc.	ACCTSP			(\$6,972.48)	(\$6,972.48)	
Spectra Energy - Westcoast Energy Inc.	ACCTGS		(\$12,172.85)		(\$12,172.85)	
Spectra Energy - Westcoast Energy Inc.	TPORT			(\$79,484.83)	(\$79,484.83)	
Spectra Energy - Westcoast Energy Inc.	ACCTSP		(\$6,112.58)		(\$6,112.58)	
Spectra Energy - Westcoast Energy Inc.	TPORT		\$0.00			
Suncor Energy Marketing Inc.	GAS			(\$41,012.00)	(\$41,012.00)	
Tenaska Marketing Ventures	GAS			(\$318,169.79)	(\$318,169.79)	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS		(\$2,100.18)		(\$2,100.18)	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS		\$4,487.06		\$4,487.06	
TransCanada Foothills Pipe Lines Ltd.	TPORT		\$0.00			
TransCanada Foothills Pipe Lines Ltd.	TPORT			(\$239,087.73)	(\$239,087.73)	
TransCanada Nova Gas Transmission Ltd.	ACCTGS		\$8,145.31		\$8,145.31	
TransCanada Nova Gas Transmission Ltd.	ACCTGS		(\$3,812.47)		(\$3,812.47)	
TransCanada Nova Gas Transmission Ltd.	TPORT			(\$434,013.25)	(\$434,013.25)	
United Energy Trading Canada, ULC	GAS			(\$115,425.00)	(\$115,425.00)	
United Energy Trading LLC	GAS			(\$639.60)	(\$639.60)	
<b>001-232130-ZZ-ZZ-DL</b>	<b>TOTALS:</b>			(\$187,016.92)	(\$24,276,915.70)	(\$24,463,932.62)
<b>Deriv Instr Liab - FX Hedge</b>						
Avista Corporation	ACCTGS			\$19,069.74	\$19,069.74	
<b>001-245745-ZZ-ZZ-DL</b>	<b>TOTALS:</b>			\$19,069.74	\$19,069.74	
<b>GD PURCHASE</b>	<b>TOTALS:</b>	2,918	7,217.407	\$0.00	\$0.00	\$0.00



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 Strategy: ALL  
 Jurisdiction: AN  
 Deal Type: ALL  
 Counter Party: ALL  
 Exclude Intra-Co Heat Rate: Y  
 Deal Number Exclusions: N

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

## GD

### PURCHASE

Physical Gas Purchase LDC AN							
COUNTERPARTY	DEAL TYPE	PRIOR VOLUME MMBTU	PER VOLUME MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD
Aitken Creek Gas Storage ULC	ACCTGS				\$5,980.81		\$5,980.81
Aitken Creek Gas Storage ULC	GAS				(\$5,443.42)		(\$5,443.42)
Aitken Creek Gas Storage ULC	GAS			251,085		\$534,149.55	\$534,149.55
Anadarko Energy Services Company	GAS			22,596		\$74,831.26	\$74,831.26
BP Canada Energy Marketing, Corp.	GAS			51,400		\$182,676.00	\$182,676.00
BP Energy Company	GAS			33,908		\$116,718.55	\$116,718.55
Cargill Inc.	GAS			13,600		\$45,056.00	\$45,056.00
Cargill Limited	GAS			54,250		\$182,008.75	\$182,008.75
Concord Energy, LLC	GAS			56,820		\$192,470.85	\$192,470.85
ConocoPhillips Company	GAS			10,000		\$38,600.00	\$38,600.00
EDF Trading North America, LLC	GAS			88,640		\$333,464.81	\$333,464.81
Encana Marketing (USA) Inc.	GAS			134,403		\$391,873.15	\$391,873.15
Enserco Energy LLC	ACCTGS				\$23,349.16		\$23,349.16
Enserco Energy LLC	GAS				(\$983.03)		(\$983.03)
Enserco Energy LLC	GAS			88,507		\$308,955.44	\$308,955.44
FortisBC Energy Inc.	GAS			226,400		\$744,200.00	\$744,200.00
IGI Resources Inc.	GAS			150,532		\$592,862.69	\$592,862.69
Iberdrola Energy Services, LLC	GAS			47,169		\$168,563.04	\$168,563.04
J. Aron & Company	GAS			119,700		\$595,174.75	\$595,174.75
J.P. Morgan Ventures Energy Corporation	GAS			6,003		\$19,659.83	\$19,659.83
Macquarie Energy Canada Ltd	GAS			487,875		\$1,819,417.88	\$1,819,417.88
Macquarie Energy LLC	GAS			5,498		\$19,822.56	\$19,822.56
Mieco, Inc.	GAS			132,470		\$463,463.95	\$463,463.95
Morgan Stanley Capital Group Inc.	GAS			114,700		\$474,284.50	\$474,284.50
National Bank of Canada	GAS			401,450		\$1,739,683.58	\$1,739,683.58
Natural Gas Exchange, Inc.	ACCTGS				\$37,175.31		\$37,175.31
Natural Gas Exchange, Inc.	GAS		2,918		\$13,333.81		\$13,333.81
Natural Gas Exchange, Inc.	ACCTGS				\$96,117.99		\$96,117.99
Natural Gas Exchange, Inc.	GAS			2,392,999		\$7,655,711.14	\$7,655,711.14
Noble America Gas & Power Corp.	GAS			126,174		\$455,235.67	\$455,235.67
Occidental Energy Marketing, Inc.	GAS			25,290		\$85,208.84	\$85,208.84
Portland General Electric Company	GAS			6,450		\$20,253.00	\$20,253.00
Powerex	GAS			5,000		\$16,500.00	\$16,500.00
QEP Marketing Company	GAS			20,427		\$69,574.83	\$69,574.83
Sacramento Municipal Utility District	GAS			17,600		\$70,150.00	\$70,150.00
Sequent Energy Management, L.P.	GAS			13,986		\$45,174.78	\$45,174.78
Shell Energy North America (Canada) Inc.	ACCTGS				\$5,733.06		\$5,733.06
Shell Energy North America (US) L.P.	GAS			173,076		\$597,950.10	\$597,950.10
Suncor Energy Marketing Inc.	GAS			10,150		\$41,012.00	\$41,012.00
Tenaska Marketing Ventures	GAS			101,390		\$318,169.79	\$318,169.79
United Energy Trading Canada, ULC	GAS			30,000		\$115,425.00	\$115,425.00
United Energy Trading LLC	GAS			164		\$639.60	\$639.60
<b>001-804000-GD-AN-DL</b>	<b>TOTALS:</b>		2,918	5,419,712	\$175,263.70	\$18,528,941.89	\$18,704,205.59

Idaho State Gas Sales Volumes  
Based on PGA 11/01/2014  
PGA Change For  
November, 2014

October  
November  
December

	October Therms Billed November	Therms Billed October Unbilled Reversal	Total October Calendar Therms
101	2,189,868	(1,995,247)	194,621
111	977,947	(1,223,610)	(245,663)
112	24,456	-	24,456
121	-	-	-
122	-	-	-
131	-	-	-
132	25,290	-	25,290
132J	-	-	-
146	226,977	(241,052)	(14,075)
147	116,156	(116,156)	-
159	2,849,690	-	2,849,690
	<b>6,410,384</b>	<b>(3,576,065)</b>	<b>2,834,319</b>

	November Therms Billed In	November Unbilled Accrual	Total Therms Billed In
101	1,781,651	5,717,336	7,498,987
111	629,379	2,132,619	2,761,998
112	11,707	-	11,707
121	-	-	-
122	-	-	-
131	-	-	-
132	-	-	-
132J	-	-	-
146	-	235,753	235,753
147	-	114,865	114,865
159	-	-	-
	<b>2,422,737</b>	<b>8,200,573</b>	<b>10,623,310</b>

October and November in	November in	(Net Unbilled)	Net
3,971,519	3,722,089	7,693,608	7,693,608
1,607,326	909,009	2,516,335	2,516,335
36,163	-	36,163	36,163
-	-	-	-
-	-	-	-
-	-	-	-
25,290	-	25,290	25,290
-	-	-	-
226,977	(5,299)	221,678	221,678
116,156	(1,291)	114,865	114,865
2,849,690	-	2,849,690	2,849,690
<b>8,833,121</b>	<b>4,624,508</b>	<b>13,457,629</b>	<b>13,457,629</b>

Commodity Sales	10,271,396
Sch 146/147/159 Ignored	3,186,233
	<b>13,457,629</b>

October Commodity Rate	October Demand Rate	October Amortization Rate
\$0.37124	\$0.10744	(\$0.00015)
\$0.37124	\$0.10744	(\$0.00015)
\$0.37124	\$0.10744	-
\$0.37124	\$0.10744	-
\$0.37124	\$0.10744	\$0.01042
\$0.37124	-	-

November Commodity Rate	November Demand Rate	November Amortization Rate
\$0.38272	\$0.10721	\$0.03056
\$0.38272	\$0.10721	\$0.03056
\$0.38272	\$0.10721	-
\$0.38272	\$0.10721	-
\$0.38272	\$0.10721	\$0.00923
\$0.38272	-	-

Schedule	Billed	Adjustment
101	3,971,519	-
111	1,607,326	-
112	36,163	-
121	-	-
122	-	-
131	-	-
132	25,290	-
132J	-	-
146	226,977	-
147	116,156	-
159	2,849,690	-
<b>Total</b>	<b>8,833,121</b>	<b>0</b>

Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected
\$ 72,251.10	\$ 20,910.08	\$ (29.19)
\$ (91,199.93)	\$ (26,394.03)	\$ 36.85
\$ 9,079.05	\$ 2,627.55	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 9,388.66	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ (481.13)	\$ (2,856.40)	\$ 7.66

Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected
\$ 2,870,012.30	\$ 803,966.40	\$ 229,169.04
\$ 1,057,071.87	\$ 296,113.81	\$ 84,406.66
\$ 4,480.50	\$ 1,255.11	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 3,931,564.68	\$ 1,101,335.31	\$ 313,575.70

	Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected
101	2,942,263.40	824,876.48	229,139.85
111	965,871.94	269,719.77	84,443.51
112	13,559.55	3,882.66	-
121	-	-	-
122	-	-	-
131	-	-	-
132	9,388.66	-	-
132J	-	-	-
146	-	-	-
147	-	-	-
159	-	-	-
	<b>3,931,083.56</b>	<b>1,098,478.91</b>	<b>313,583.36</b>

*FORCED  
NOW*

Idaho State Gas Sales Volumes  
Based on PGA 11/01/2014  
PGA Change For  
November, 2014

October  
November  
December

	October Therms Billed November	Therms Billed October Unbilled Reversal	Total October Calendar Therms
101	2,189,868	(1,995,247)	194,621
111	977,947	(1,223,610)	(245,663)
112	24,456	-	24,456
121	-	-	-
122	-	-	-
131	-	-	-
132	25,290	-	25,290
132J	-	-	-
146	226,977	(241,052)	(14,075)
147	116,156	(116,156)	-
159	2,849,690	-	2,849,690
	<b>6,410,384</b>	<b>(3,576,065)</b>	<b>2,834,319</b>

	November Therms Billed In	November Unbilled Accrual	Total Therms Billed In
101	1,781,651	5,717,336	7,498,987
111	629,379	2,132,619	2,761,998
112	11,707	-	11,707
121	-	-	-
122	-	-	-
131	-	-	-
132	-	-	-
132J	-	-	-
146	-	235,753	235,753
147	-	114,865	114,865
159	-	-	-
	<b>2,422,737</b>	<b>8,200,573</b>	<b>10,623,310</b>

October and November in	November November	(Net Unbilled)	Net
3,971,519	3,722,089	7,693,608	
1,607,326	909,009	2,516,335	
36,163	-	36,163	
-	-	-	
-	-	-	
25,290	-	25,290	
-	-	-	
226,977	(5,289)	221,678	
116,156	(1,291)	114,865	
2,849,690	-	2,849,690	
<b>8,833,121</b>	<b>4,624,508</b>	<b>13,457,629</b>	

Commodity Sales	10,271,396
Sch 146/147/159 ignored	3,186,233
	<b>13,457,629</b>

October Commodity Rate	October Demand Rate	October Amortization Rate
\$0.37124	\$0.10744	(\$0.00015)
\$0.37124	\$0.10744	(\$0.00015)
\$0.37124	\$0.10744	
\$0.37124	\$0.10744	
\$0.37124	\$0.10744	\$0.01042
\$0.37124		

November Commodity Rate	November Demand Rate	November Amortization Rate
\$0.38272	\$0.10721	\$0.03041
\$0.38272	\$0.10721	\$0.03041
\$0.38272	\$0.10721	
\$0.38272	\$0.10721	
\$0.38272		\$0.00919
\$0.38272		

Schedule	Billed	Adjustment
101	3,971,519	-
111	1,607,326	-
112	36,163	-
121	-	-
122	-	-
131	-	-
132	25,290	-
132J	-	-
146	226,977	-
147	116,156	-
159	2,849,690	-
<b>Total</b>	<b>8,833,121</b>	<b>0</b>

Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected
\$ 72,251.10	\$ 20,910.08	\$ (29.19)
\$ (91,199.93)	\$ (26,394.03)	\$ 36.85
\$ 9,079.05	\$ 2,627.55	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 9,388.66	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ (481.13)	\$ (2,856.40)	\$ 7.66

Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected
\$ 2,870,012.30	\$ 803,966.40	\$ 228,044.19
\$ 1,057,071.87	\$ 296,113.81	\$ 83,992.36
\$ 4,480.50	\$ 1,255.11	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 3,931,564.68	\$ 1,101,335.31	\$ 312,036.55

Correct Amortization Amounts	Total Commodity	Total Demand	Total Amortization
101	2,942,263.40	824,876.48	228,015.00
111	965,871.94	269,719.77	84,029.21
112	13,559.55	3,882.66	-
121	-	-	-
122	-	-	-
131	-	-	-
132	9,388.66	-	-
132J	-	-	-
146	-	-	-
147	-	-	-
159	-	-	-
	<b>3,931,083.56</b>	<b>1,098,478.91</b>	<b>312,044.21</b>

*Handwritten:* Corrected  
1539.15  
28 805 11 0  
28 805 11 0