



March 26, 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 February 2015. 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) 495-4873.

Sincerely,

A handwritten signature in black ink, appearing to read "Ryan Finesilver", is written over a light gray background.

Ryan Finesilver
Regulatory Analyst
State and Federal Regulation

Enclosures

Avista Corporation Journal Entry

Effective Date: 201502

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Carolyn Groome

Last Saved: 03/06/2015 4:31 PM

Submitted by: Carolyn Groome

Approval Requested: 03/06/2015 4:32 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.

Carolyn Groome
 Prepared by Carolyn Groome
[Signature]
 Reviewed by

3/6/15
 Date

3/6/15
 Date

 Approved for Entry
 Corporate Accounting use Only

 Date

Avista Corporation Journal Entry

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Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
			GD	WA	DL			
10	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00		WA Deferral Interest Income
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	3,853.24		WA Deferral Interest Expense
30	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		539,557.72	WA Deferral
40	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	535,704.48		WA Deferral Expense
50	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	2,950.97		WA Amortization Interest Expense
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	224,915.68		WA Amortization
70	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		227,866.65	WA Amortization Expense
80	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00		Large Customer Refund
90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		0.00	Large Customer Refund
100	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	4,925.90		WA Amortization JP
110	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		4,925.90	WA Amortization Expense JP
120	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00		ID Deferral Interest Income
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	641.31		ID Deferral Interest Expense
140	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		109,528.69	ID Deferral
150	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	108,887.38		ID Deferral Expense
160	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		0.00	ID Amortization Interest Income
170	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,047.99		ID Amortization Interest Expense
180	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	240,428.51		ID Amortization
190	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		241,476.50	ID Amortization Expense
200	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		0.00	ID Amortization Interest Income
210	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	9.91		ID Amortization Interest Expense
220	001	191015 - ID HOLDBACK	GD	ID	DL		9.91	ID Amortization HB
230	001	805111 - AMORTIZE ID HOLDBACK	GD	ID	DL		0.00	ID Amortization Expense HB
240	001	191015 - ID HOLDBACK	GD	ID	DL		9.90	Adjust interest for Jan2015
250	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	9.90		Adjust interest for Jan2015
Totals:						1,123,375.27	1,123,375.27	

201602

Washington/Idaho Gas Costs

NWP Fixed	\$ 4,153,143.02
NWP Variable	\$ 106,161.72
NWP Capacity Release	\$ (3,046,632.72)
NWP Total (excluding Refund)	\$ 1,212,772.02
GTN Fixed	\$ 350,787.25
GTN Variable	\$ 11,340.36
GTN Capacity Release	\$ (3,142.71)
Current Month Estimate	\$ 358,984.90
Transcanada Foothills (BC System) Fixed	\$ 224,384.10
Transcanada Foothills (BC System) Variable	\$ -
ANG Total	\$ 224,384.10
NOVA (AB System) Fixed	\$ 422,476.47
NOVA (AB System) Variable	\$ -
NOVA Total	\$ 422,476.47
Spectra Westcoast Fixed	\$ 80,994.37
Spectra Westcoast Variable	\$ 25,398.10
WEI (Duke) Total	\$ 106,392.47
Questar	\$ -
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 0.00
Other capacity release credit	\$ 0.00
Counterparty Invoice Total	\$ -
Thermal Transport	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,325,009.96
WA/ID Buy/Sell Transportation Recovery	\$ (8,317.75)
Total Demand Costs	\$ 2,316,692.21
less variable costs charged to Commodity	\$ (142,900.18)
Total Demand Costs to be Allocated	\$ 2,173,792.03

804000 GD AN	\$ 11,448,150.82
804000 GD AN	\$ -
804000 GD AN	\$ -
Misc	\$ -
Cochrane Credit	\$ (33,233.91)
Financial Settlements	\$ 2,032,190.59
Foreign Exchange Hedge Activity	\$ (122,335.49)
Interco Purchase from Thermal	\$ 1,164,691.26
Total Commodity Costs from Purchase Journals	\$ 14,488,862.37
Storage (injections)/Withdrawals	\$ 6,712,786.73
FAFB Commodity for Anderson Elementary/Lit	\$ -
WA/ID Gas Purchased from Interstate Asphalt	\$ -
GST	\$ -
M Chemical Accrual	\$ 5,000.00
Broker Fees	\$ 33,708.52
Newedge Broker Fees	\$ 2,645.83
Mizuho Broker Fees	\$ 4,380.45
plus variable costs from Demand	\$ 142,900.18
WA/ID Off System Revenue	\$ (10,235,065.96)
Teranor/Foris Deferred Exchange Revenue	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$ 10,780,217.82
WA Imbalance	\$ (18,342.82)
ID Imbalance	\$ (7,543.57)
Total Deferred Commodity Costs:	\$ 10,754,331.43
Total Net Gas Costs	\$ 12,928,129.46
From DJ 430	\$ -
Check \$	\$ -

201602

Expense Calculation

Total System Cost	\$ 2,173,798.03
Demand Allocated to Washington	\$ 70.27%
Demand Allocated to Idaho	\$ 29.73%
Total Current Demand Costs (excluding refund)	\$ 1,527,527.88
Total Commodity Costs to be Allocated	\$ 646,270.15
Imbalance Cost Washington	\$ 7,623,770.04
Imbalance Cost Idaho	\$ (18,342.82)
Total Commodity Costs before refund	\$ 7,605,427.22
Total	\$ 12,928,129.46

check \$

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue
DEMAND						
Schedule 101	13,011,547	0.11830	\$ 1,539,266.01	5,607,449	0.10721	\$ 601,174.61
Schedule 111	5,630,395	0.11607	\$ 653,519.95	2,333,245	0.10721	\$ 250,147.20
Schedule 112		0.11607	\$ -	1,973	0.10721	\$ 211.53
Schedule 121	431,734	0.09783	\$ 42,236.54		0.10721	\$ -
Schedule 122	68,846	0.09783	\$ 6,735.20		0.10721	\$ -
Schedule 131		0.06996	\$ -			\$ -
Schedule 132	123,377	0.06996	\$ 8,631.45			\$ -
Schedule 146	2,735,718	0.00054	\$ 1,477.29			\$ -
Total Demand	22,001,617		\$ 2,251,866.44	7,942,667		\$ 851,533.33
			\$ 0.10235			\$ 0.10721
COMMODITY						
Schedule 101	13,011,547	0.38497	\$ 5,009,055.25	5,607,449	0.38272	\$ 2,146,082.88
Schedule 111	5,630,395	0.38497	\$ 2,167,533.16	2,333,245	0.38272	\$ 892,979.53
Schedule 112		0.38497	\$ -	1,973	0.38272	\$ -755.11
Schedule 121	431,734	0.38497	\$ 166,204.64		0.38272	\$ -
Schedule 122	68,846	0.38497	\$ 26,503.64		0.38272	\$ -
Schedule 131		0.38497	\$ -		0.38272	\$ -
Schedule 132	123,377	0.38497	\$ 47,496.44	33,212	0.38272	\$ 12,710.90
Total Commodity	19,285,899		\$ 7,416,793.14	7,975,879		\$ 3,052,528.41
			\$ 0.38497			\$ 0.38272

check \$

Balance Sheet Def Rev Calc	WASHINGTON		IDAHO	
	Commodity	Demand	Commodity	Demand
Washington				
Commodity	\$ 7,605,427.22	\$ 1,527,527.88	\$ 3,148,904.21	\$ 646,270.15
Demand	\$ (7,416,793.14)	\$ (2,251,866.44)	\$ (3,052,528.41)	\$ (851,533.33)
WA Total	\$ 188,634.08	\$ (724,338.57)	\$ 96,375.80	\$ (205,263.17)
		\$ (535,704.48)		\$ (108,887.38)
Idaho				
Commodity	\$ 2,146,082.88	\$ 892,979.53	\$ 12,928,129.46	\$ 12,928,129.46
Demand	\$ (892,979.53)	\$ (755.11)	\$ (13,572,721.32)	\$ (13,572,721.32)
ID Total	\$ 1,253,103.35	\$ 142,900.18	\$ (644,591.86)	\$ (644,591.86)

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Deferral Calculation	
Total Deferral Expenses from above	\$ 3,148,904.21
PGA Deferral Revenue from above	\$ (3,052,528.41)
Adjustments	\$ -
Amount to be Deferred	\$ 96,375.80
(overcollected)/undercollected	\$ -
(rebate)/surcharge	\$ -
Deferral Check	\$ -
JET Entry Debits	\$ 1,241,607.23
Credits	\$ 1,241,607.23

check \$

Washington/Idaho Gas Costs	GL Account	Feb-15 Costs
Nucleus Storage acct. JPAIRAIEAN -100408		
JP Injections	808200 GD AN	\$ (257,948.80)
JP Withdrawals	808100 GD AN	\$ 7,160,338.18
Total JP	164100 GD AN	\$ 6,902,389.38
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (413,239.37)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 223,635.72
Total Clay Basin	164115 GD AA	\$ (189,603.65)
Total Net Storage (Injections)/Withdrawals		\$ 6,712,785.73
NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN	\$ 11,448,150.52
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,182,109.78
Variable Demand (Transport) Costs	804002 GD AN	\$ 142,900.18
Hedge Activity	804010 GD AN	\$ (122,935.49)
Financial Settlements	804600 GD AN	\$ 2,032,190.59
Interco Purchase from Thermal	804730 GD AN	\$ 1,164,691.26
Cochran Credit	811000 GD AN	\$ (33,233.91)
Information from other Journals--Deferred Costs:		
WA Imbalance from DJ 436	804000 GD AN	\$ (18,342.82)
ID Imbalance from DJ 436	804000 GD AN	\$ (7,543.57)
M Chemical Accrual	804000 GD AN	\$ 5,000.00
Broker Fees DJ 471	804017 GD AN	\$ 33,708.52
Newedge Journal DJ 473	804017 GD AN	\$ 2,645.83
Mizoho Journal DJ 473	804017 GD AN	\$ 4,380.45
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$ (10,235,065.86)
Terasen/Forits Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (8,311.75)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ -
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -
Total Costs for Deferral including net gas costs		\$ 12,928,129.46 Tie to Deferral Entry
Journal # 430 Entry		
	Dr.	Cr.
232130 ZZ ZZ	\$ 3,378,429.66	\$ -
142150 ZZ ZZ	\$ -	\$ (3,378,429.66)
142600 ZZ ZZ	\$ -	\$ (1,424,635.30)
232620 ZZ ZZ	\$ 1,424,635.30	\$ -
182374 GD AA	\$ -	\$ -
245745 ZZ ZZ	\$ -	\$ -
804700.GD.AN	\$ 89,867.97	\$ -
804711.GD.AN	\$ -	\$ (89,867.97)
804000.GD.AN	\$ 5,000.00	\$ -
232130.ZZ.ZZ	\$ -	\$ (5,000.00)
142150.ZZ.ZZ	\$ -	\$ -
142600.ZZ.ZZ	\$ -	\$ (2.73)
232130.ZZ.ZZ	\$ 11.31	\$ -
232620.ZZ.ZZ	\$ -	\$ -
903000.GD.AA	\$ -	\$ (8.58)
Total Other Adj	\$ 4,897,944.24	\$ (4,897,944.24)
Total from GLE	\$ 20,949,735.67	\$ (20,949,735.67)
Total DJ 430	\$ 25,847,679.91	\$ (25,847,679.91)

(671,188.17)

7,383,973.90



Gas by GL Account - Estimate

Page: 20
 Print Date: 03/06/15 11:35:44 AM
 Database: NUCUT arpgasbyglest

Accounting Month: 201502
 Direction: ALL
 Service Code: ALL
 Strategy: ALL
 Jurisdiction: ALL
 Deal Type: ALL
 Counter Party: ALL
 Exclude Intra-Co Heat Rate: Y
 Deal Number Exclusions: N

SUMMARY - SALE - FINANCIAL			
DEBIT AMOUNT	CREDIT AMOUNT	ACCOUNT	DESCRIPTION
	(\$3,448,825.50)	001-456010-ED-AN-DL	Thermal Gas Sales for Resale Financial AN
	(\$1,290,677.36) ✓	001-483600-GD-AN-DL	Gas Sales for Resale Financial AN
	(\$552,700.14)	001-483600-GD-OR-DL	Gas Sales for Resale Financial OR
\$2,589,498.50		001-134120-ZZ-ZZ-DL	Other Special Deposits - NewEdge
\$2,510,624.50		001-134122-ZZ-ZZ-DL	Other Special Deposits - Mizuho
\$192,080.00		001-142600-ZZ-ZZ-DL	A/R LDC Gas Sales for Resale

SUMMARY - SALE - PHYSICAL			
DEBIT AMOUNT	CREDIT AMOUNT	ACCOUNT	DESCRIPTION
	(\$970,092.29)	001-456015-ED-AN-DL	Other Electric Revenue-CT Fuel Sales
	(\$3,378,429.66)	001-456730-ED-AN-DL	Thermal Intra-company Gas Sale AN
	(\$7,524,441.20) ✓	001-483000-GD-AN-DL	Physical Gas Sales AN
	(\$4,556,222.56)	001-483000-GD-OR-DL	Physical Gas Sales OR
	(\$1,419,947.30) ✓	001-483730-GD-AN-DL	Intra-company Gas Sales AN
	(\$4,688.00)	001-483730-GD-OR-DL	Intra-company Gas Sales OR
	(\$375,000.00) ✓	001-495028-GD-AN-DL	Deferred Exchange Reservation Fee
\$4,330,009.66		001-142150-ZZ-ZZ-DL	A/R Avista Utilities Gas Thermal
\$13,505,299.06		001-142600-ZZ-ZZ-DL	A/R LDC Gas Sales for Resale
\$18,512.29		001-232130-ZZ-ZZ-DL	A/P Avista Utilities LDC Gas
\$375,000.00		001-253028-GD-AN-DL	Reg Liability Deferred Gas Exchange

ED				
REVENUE CLASS		VOLUME	DEBIT	CREDIT
AF - Turbine Gas Financial Clearing Agent	134120 ZZ ZZ		1,906,158.50	.00
AF - Turbine Gas Financial Clearing Agent	456010 ED AN		.00	(1,906,158.50)

Washington Sales Volumes

February-15 Description	Schedule	February-15 Billed	January-15 Unbilled	February-15 Unbilled	February-15 Net Unbilled	Total	Notes
Schedule SumApry for Commodity Deferral:							
Firm	101	17,406,911	12,408,692	8,013,328	(4,395,364)	13,011,547	
Firm	111	6,607,648	3,896,586	2,919,333	(977,253)	5,630,395	
Firm	112	0	0	0	0	0	
Firm	121	541,653	375,313	265,394	(109,919)	431,734	
Firm	122	68,846	0	0	0	68,846	
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	123,377	0	0	0	123,377	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		24,748,435	16,680,591	11,198,055	(5,482,536)	19,265,899	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
	146	3,258,824	3,197,123	2,674,017	(623,106)	2,735,718	
		3,258,824	3,197,123	2,674,017	(623,106)	2,735,718	
Total 147 & 148 Transportation Sales							
	147	43,029	0	0	0	43,029	
	148	4,720,677	4,720,677	3,729,323	(891,354)	3,729,323	
		4,763,706	4,720,677	3,729,323	(891,354)	3,772,352	
Total sales		32,770,965	24,598,391	17,601,395	(6,996,996)	25,773,969	
Schedule Sum-June for Demand Deferral:							
Firm	101	17,406,911	12,408,692	8,013,328	(4,395,364)	13,011,547	
Firm	111	6,607,648	3,896,586	2,919,333	(977,253)	5,630,395	
Firm	112	0	0	0	0	0	
Firm	121	541,653	375,313	265,394	(109,919)	431,734	
Firm	122	68,846	0	0	0	68,846	
Interruptible	131	0	0	0	0	0	
Interruptible	132	123,377	0	0	0	123,377	
Transportation	146	28,007,259	3,197,123	2,674,017	(623,106)	2,735,718	
			19,877,714	13,872,072	(6,005,642)	22,001,617	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Total sales		54,414,170	20,699,512	21,475,409	(12,634,650)	33,840,759	
Schedule Sum-June for Commodity and Demand Amortization:							
Firm	101	17,406,911	12,408,692	8,013,328	(4,395,364)	13,011,547	
Firm	111	6,607,648	3,896,586	2,919,333	(977,253)	5,630,395	
Firm	121	541,653	375,313	265,394	(109,919)	431,734	
Firm	122G	0	0	0	0	0	Special amortization rate
Firm	122L	0	0	0	0	0	Special amortization rate
Firm	122W	0	0	0	0	0	Special amortization rate
Interruptible	131	0	0	0	0	0	Special amortization rate
Interruptible	132	123,377	0	0	0	123,377	Special amortization rate
Transportation	146	27,815,036	3,197,123	2,674,017	(623,106)	2,735,718	
			19,877,714	13,872,072	(6,005,642)	21,809,394	Volumes for PGA Commodity & Demand Amortization
Total sales		54,414,170	20,699,512	21,475,409	(12,634,650)	33,840,759	
Total Firm Sales							
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	68,846	0	0	0	68,846	Annual lump sum amortization
Interruptible	132	123,377	0	0	0	123,377	Annual lump sum amortization
Total Firm Sales		24,625,058	16,680,591	11,198,055	(5,482,536)	19,142,522	
Total Interruptible Sales		123,377	0	0	0	123,377	
Total Transportation Sales (Schedule 146)		3,258,824	3,197,123	2,674,017	(623,106)	2,735,718	
Total Transportation Sales (Schedule 147 & 148)		4,763,706	4,720,677	3,729,323	(891,354)	3,772,352	
Check total sales		32,770,965	24,598,391	17,601,395	(6,996,996)	25,773,969	
Total sales		32,770,965	24,598,391	17,601,395	(6,996,996)	25,773,969	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
<u>WA Interest Rate:</u> FERC Natural Gas Interest Rate, changes quarterly	http://www.ferc.gov/enforcement/vacct-matts/interest-rates.asp			<u>OLD</u>	01-01-2015	03-31-2015	3.25%
<u>WA Deferral Rates</u> <u>Commodity Rate</u>	191010 GD WA	101 - 132	Debit	\$0.36280	11-01-2014	Next PGA filing	
<u>Demand Rate</u>		101	Debit	\$0.11298	11-01-2014	Next PGA filing	
		111/112	Debit	\$0.11041	11-01-2014	Next PGA filing	
		121/122	Debit	\$0.09049	11-01-2014	Next PGA filing	
		131/132	Debit	\$0.06666	11-01-2014	Next PGA filing	
		146	Debit	\$0.00054	11-01-2014	Next PGA filing	
<u>WA Commodity & Demand Amortization Rates</u>	191000 GD WA	101	Debit	(\$0.00293)	11-01-2014	Next PGA filing	
		111	Debit	(\$0.00556)	11-01-2014	Next PGA filing	
		112	Credit	(\$0.01582)	11-01-2014	Next PGA filing	
		121	Credit	(\$0.01036)	11-01-2014	Next PGA filing	
		122	Credit	(\$0.02331)	11-01-2014	Next PGA filing	
		131	Credit	\$0.03050	11-01-2014	Next PGA filing	
		132	Credit		11-01-2014	Next PGA filing	
		146	Credit		11-01-2014	Next PGA filing	
<u>WA Decoupling Mechanism Amortization (Sch 159)</u>	186328 GD WA	101		\$0.00000	11-01-2014	Next PGA filing	
<u>WA Jackson Prairie Amortization Rates</u>	191025 GD WA	101-132	Debit	(\$0.00039)	11-01-2014	Next PGA filing	
		146	Debit	(\$0.00004)	11-01-2014	Next PGA filing	
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 32922				01-01-2014	12-31-2014	1.00%
<u>ID Deferral Rates</u> <u>Commodity Rate (Without GTI)</u> <u>Demand Rate</u>	191010 GD ID	101 - 132	Debit	\$0.37124	11-01-2014	Next PGA filing	
		101 - 122	Debit	\$0.10744	11-01-2014	Next PGA filing	
<u>ID Commodity & Demand Amortization Rates</u>	191000 GD ID	101	Debit	(\$0.00015)	11-01-2014	Next PGA filing	
		111	Debit	(\$0.00015)	11-01-2014	Next PGA filing	
		131	Debit	\$0.01042	11-01-2014	Next PGA filing	
<u>ID Holdback Amortization Rates</u>	191015 GD ID	101	Debit	\$0.00000	10-01-2013	Next PGA filing	
		111	Debit	\$0.00000	10-01-2013	Next PGA filing	
		112	Debit	\$0.00000	10-01-2013	Next PGA filing	
		121	Debit	\$0.00000	10-01-2013	Next PGA filing	
		131	Debit	\$0.00000	10-01-2013	Next PGA filing	



Gas by GL Account - Estimate

Page: 3
 Print Date: 03/06/15 11:35:44 AM
 Database: NUCUT
 arpgasbyglect

Accounting Month: 201502
 Direction: ALL
 Service Code: ALL
 Strategy: ALL
 Jurisdiction: ALL
 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		\$350,787.25		\$350,787.25
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT		(\$3,142.71)		(\$3,142.71)
Northwest Pipeline Corporation	TPORT		\$4,153,143.02		\$4,153,143.02
Northwest Pipeline Corporation-->Avista Corporation	TPORT		(\$2,116,315.04)		(\$2,116,315.04)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT		(\$436,240.00)		(\$436,240.00)
Northwest Pipeline Corporation-->Clearwater Paper Corporation	TPORT		(\$66,698.80)		(\$66,698.80)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT		(\$114,800.00)		(\$114,800.00)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT		(\$129,150.00)		(\$129,150.00)



Gas by GL Account - Estimate

Page: 4
 Print Date: 03/06/15 11:35:44 AM
 Database: NUCUT arpgasbyglest

Accounting Month: 201502
 Direction: ALL
 Service Code: ALL
 Strategy: ALL
 Jurisdiction: ALL
 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		
					PRIOR PERIOD	CURRENT MONTH	TOTAL USD

GD PURCHASE

Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT					(\$74,046.00)	(\$74,046.00)
Northwest Pipeline Corporation-->Noble America Gas & Power Corp.	TPORT					(\$16,800.00)	(\$16,800.00)
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT					(\$92,482.88)	(\$92,482.88)
Spectra Energy - Westcoast Energy Inc.	TPORT					\$73,815.25	\$73,815.25
Spectra Energy - Westcoast Energy Inc.	ACCTGS				\$703.98		\$703.98
Spectra Energy - Westcoast Energy Inc.	ACCTSP					\$6,475.14	\$6,475.14
TransCanada Foothills Pipe Lines Ltd.	TPORT					\$222,133.65	\$222,133.65
TransCanada Foothills Pipe Lines Ltd.	ACCTGS				\$2,250.45		\$2,250.45
TransCanada Nova Gas Transmission Ltd.	TPORT					\$129.74	\$129.74
TransCanada Nova Gas Transmission Ltd.	ACCTGS					\$3,722.54	\$3,722.54
TransCanada Nova Gas Transmission Ltd.	TPORT					\$418,624.19	\$418,624.19
001-804001-GD-AN-DL	TOTALS:					\$6,806.71	\$2,175,303.07

Gas Transportation OR							
Gas Transmission Northwest Corporation	TPORT					\$823,958.16	\$823,958.16
Northwest Pipeline Corporation	TPORT					\$849,047.83	\$849,047.83
Northwest Pipeline Corporation-->Avista Corporation	TPORT					(\$415,576.00)	(\$415,576.00)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT					(\$114,800.00)	(\$114,800.00)
Questar Pipeline Company	ACCTSP				\$1,204.60		\$1,204.60
Questar Pipeline Company	ACCTSP					\$900.00	\$900.00
Spectra Energy - Westcoast Energy Inc.	ACCTSP					\$1,518.86	\$1,518.86
Spectra Energy - Westcoast Energy Inc.	ACCTGS				\$165.13		\$165.13
Spectra Energy - Westcoast Energy Inc.	TPORT					\$17,314.68	\$17,314.68
TransCanada Foothills Pipe Lines Ltd.	ACCTGS				\$964.49		\$964.49
TransCanada Foothills Pipe Lines Ltd.	TPORT					\$95,200.14	\$95,200.14
TransCanada Nova Gas Transmission Ltd.	ACCTGS				\$1,595.37		\$1,595.37
TransCanada Nova Gas Transmission Ltd.	TPORT					\$55.60	\$55.60
TransCanada Nova Gas Transmission Ltd.	TPORT					\$179,410.36	\$179,410.36
TransCanada Tuscarora Gas Transmission Co.	TPORT					\$2,007.50	\$2,007.50
001-804001-GD-OR-DL	TOTALS:					\$3,985.19	\$1,438,981.53

Variable Transport Charges AN							
Gas Transmission Northwest Corporation	TPORT					\$11,340.36	\$11,340.36
Northwest Pipeline Corporation	TPORT				\$0.00		
Northwest Pipeline Corporation	TPORT					\$106,161.72	\$106,161.72
Spectra Energy - Westcoast Energy Inc.	TPORT					\$0.00	
Spectra Energy - Westcoast Energy Inc.	ACCTGS				\$25,398.10		\$25,398.10
TransCanada Foothills Pipe Lines Ltd.	TPORT					\$0.00	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS				\$0.00		
001-804002-GD-AN-DL	TOTALS:					\$25,398.10	\$117,502.08

Variable Transport Charges OR							
Gas Transmission Northwest Corporation	TPORT					\$16,964.88	\$16,964.88
Northwest Pipeline Corporation	TPORT					\$13,517.12	\$13,517.12
Spectra Energy - Westcoast Energy Inc.	TPORT					\$0.00	
Spectra Energy - Westcoast Energy Inc.	ACCTGS				\$5,957.58		\$5,957.58
TransCanada Tuscarora Gas Transmission Co.	TPORT					\$2.02	\$2.02
001-804002-GD-OR-DL	TOTALS:					\$5,957.58	\$30,484.02

Groome, Carolyn

From: Machado, Christine
Sent: Friday, March 06, 2015 12:36 PM
To: Groome, Carolyn
Subject: FW: 2013 Earnings Test
Attachments: Natural Gas_Amortization Schedule_1.1.15.xlsx

Christine Machado
Resource Accounting Analyst
P 509.495.2231

From: Brandon, Annette
Sent: Tuesday, February 10, 2015 11:35 AM
To: Machado, Christine
Subject: FW: 2013 Earnings Test

mw → Interest of \$9,90 is added in FEB

Christine, the interest needs to be recalculated based on the \$11k. The balance in this account will be transferred into the PGA in November at the same time the Deferral is transferred. So it needs to stay in that account.

Also we are reclassing it this way because it's the easiest for this closing, given the timing. But Tara and I will get with you before Feb close to go through how to record the amount during February.

Sorry for the confusion!

From: Knox, Tara
Sent: Tuesday, February 10, 2015 11:33 AM
To: Brandon, Annette
Subject: FW: 2013 Earnings Test

From: Machado, Christine
Sent: Tuesday, February 10, 2015 11:06 AM
To: Knox, Tara
Cc: Groome, Carolyn
Subject: RE: 2013 Earnings Test

Thanks. We are going to reverse out the entries below.

ID Amortization Interest Income	419600	GD	ID	0.00	63.29
ID Amortization Interest Expense	431600	GD	ID	0.00	0.00
ID Amortization HB	191015	GD	ID	175,730.52	0.00
ID Amortization Expense HB	805111	GD	ID	0.00	175,667.22

And make the following:

254229 GD ID 175,667.22
407229 GD ID 175,667.22