



May 20, 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 April 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 cursive script, appearing to read "Ryan Finesilver", is written over a horizontal line. The signature is fluid and extends to the right with a long, sweeping tail.

Ryan Finesilver
Regulatory Analyst
State and Federal Regulation

Enclosures

Avista Corporation Journal Entry

Effective Date: 201504


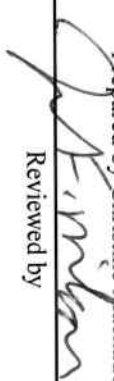
Printed 05/07/2015 at 9:29 am

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

Last Saved by: Christine Machado
Submitted by: Christine Machado
Approved by:
Last Saved: 05/07/2015 9:29 AM
Approval Requested: 05/07/2015 9:29 AM

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.

	<u>5/7/15</u>
Prepared by Christine Machado	Date
	<u>5/7/15</u>
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

Avista Corporation Journal Entry

Effective Date: 201504

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

Team: Resource Accounting

Last Saved by: Christine Machado

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Type: C

Submitted by: Christine Machado

Approval Requested: 05/07/2015 9:29 AM

Category: DJ

Approved by:

Currency: USD

Seq	Co	FERC	Ser	Jur	SI	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	4,669.86*		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		2,085,609.74*	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	2,080,939.88*		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	1,988.90*		Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	132,170.09*		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		134,158.99*	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	3,029.09*		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		3,029.09*	Amortization Expense JP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	629.57*		Interest Expense
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		936,980.13*	Deferral
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	936,350.56*		Deferral Expense
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	705.50*		Interest Expense
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	159,091.02*		Amortization
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		159,796.52*	Amortization Expense
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	9.93*		Interest Expense
160	001	191015 - ID HOLDBACK	GD	ID	DL		9.93*	Amortization HB
170	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	283.99*		Interest Income
180	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	97.41*		Interest Expense
190	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		381.40*	Deferral
200	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	12.28*		Interest Income
210	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL		178.13*	Interest Expense
220	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	165.85*		Deferral
230	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL		1,441.76*	Interest Expense
240	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	1,441.76*		Amortization
Totals:						3,321,585.69	3,321,585.69	

Washington Current Deferral

191010	Month	YTD	Cumulative Balance	201411	201412	201501	201502	201503	201504	201505
	Interest Rate				3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
	Beginning Balance	(298,180.85)	(567,854.14)	1,779,828.47	3,25%	(165,690.83)	(1,154,882.30)	(1,694,440.02)	(2,310,603.33)	(2,769,396.47)
	Commodity Deferral	(2,221,776.20)	(0.00)	(2,016,544.48)	(533,760.99)	688,681.54	1,888,634.08	1,135,107.44	(2,310,603.33)	0.00
	Interest (Rev/Expense)	(74,095.49)	0.06	1,314,962.09	(1,413,941.21)	(1,606,244.35)	(724,338.57)	(1,691,284.26)	(2,310,603.33)	0.00
	Commodity Adjustment	(69,937.27)	0.00	5,755.39	2,182.86	(89,937.27)	0.00	(3,215.64)	(4,669.86)	(7,500.45)
	Demand Adjustment	0.00	1,464,992.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Adjustment	0.00	101,496.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Misc Adjustment	(381.40)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ending Balance	(2,664,281.11)	1,779,828.47	(1,635,690.83)	(1,154,882.30)	(1,694,440.02)	(2,310,603.33)	(2,769,396.47)	(2,776,896.92)	(2,776,896.92)
	GL/WV Check		1,779,828.47	(1,635,690.83)	(1,154,882.30)	(1,694,440.02)	(2,310,603.33)	(2,769,396.47)	(2,776,896.92)	(2,776,896.92)
	Variance		0.02	0.02	0.00	0.00	0.00	(0.00)	(0.00)	(0.00)

Washington Amortization

191000	Month	YTD	PGA YTD	201411	201412	201501	201502	201503	201504	201505
	Schedule 101	51,114,704	118,507,804	15,823,016	19,056,609	19,909,674	13,011,547	10,479,005	7,714,478	0
	Schedule 111	19,283,241	47,081,391	6,141,604	6,045,485	6,173,752	5,630,395	4,030,672	3,448,422	0
	Schedule 121	1,714,100	4,993,299	518,418	377,457	513,680	431,734	335,852	432,834	0
	Schedule 131	0	0	0	0	0	0	0	0	0
	Schedule 146	11,067,396	30,501,971	3,052,956	3,180,451	3,286,166	2,735,718	2,608,561	2,436,951	0
	Total	83,179,441	201,084,465	25,535,994	28,660,002	29,883,272	21,809,394	17,454,090	14,032,685	0
	Calendar Sales Check		201,084,465	25,535,994	28,660,002	29,883,272	21,809,394	17,454,090	14,032,685	0

Rates

191000	Month	YTD	PGA YTD	201411	201412	201501	201502	201503	201504	201505
	Schedule 101	51,114,704	118,507,804	15,823,016	19,056,609	19,909,674	13,011,547	10,479,005	7,714,478	0
	Schedule 111	19,283,241	47,081,391	6,141,604	6,045,485	6,173,752	5,630,395	4,030,672	3,448,422	0
	Schedule 121	1,714,100	4,993,299	518,418	377,457	513,680	431,734	335,852	432,834	0
	Schedule 131	0	0	0	0	0	0	0	0	0
	Schedule 146	11,067,396	30,501,971	3,052,956	3,180,451	3,286,166	2,735,718	2,608,561	2,436,951	0
	Total	83,179,441	201,084,465	25,535,994	28,660,002	29,883,272	21,809,394	17,454,090	14,032,685	0

GL

191000	Month	YTD	PGA YTD	201411	201412	201501	201502	201503	201504	201505
	Interest Rate			3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
	Beginning Balance	872,057.66	(672,918.79)	900,376.14	(1,984,640.78)	(1,530,288.78)	(1,203,520.69)	(978,605.02)	(801,445.33)	(669,275.24)
	Amortization	(25,663.29)	36,498.66	(257,672.27)	312,766.45	330,465.11	221,866.64	179,568.91	134,158.99	0.00
	Interest	0.00	(6,609.72)	(4,753.36)	(3,697.03)	(2,950.97)	(2,407.23)	(1,988.91)	(1,612.62)	0.00
	PGA Transfer	0.00	(3,063,910.61)	(73,169.49)	148,338.92	0.00	0.00	0.00	0.00	0.00
	Misc Adjustment	846,374.37	(1,994,640.78)	(1,994,640.78)	(1,530,288.78)	(1,203,520.69)	(978,605.02)	(801,445.33)	(669,275.24)	(671,087.86)
	Ending Balance	900,376.14	(257,672.27)	312,766.45	330,465.11	221,866.64	179,568.91	134,158.99	0.00	0.00
	GL/WV Check		(3,063,910.61)	(73,169.49)	148,338.92	0.00	0.00	0.00	0.00	0.00
	Variance		(1,994,640.57)	(1,530,288.56)	(1,203,520.48)	(978,604.80)	(801,445.11)	(669,275.24)	(671,087.86)	(671,087.86)

Volume

191025	Month	YTD	PGA YTD	201411	201412	201501	201502	201503	201504	201505
	Schedule 101	51,114,704	118,507,804	15,823,016	19,056,609	19,909,674	13,011,547	10,479,005	7,714,478	0
	Schedule 111	19,283,241	47,081,391	6,141,604	6,045,485	6,173,752	5,630,395	4,030,672	3,448,422	0
	Schedule 112	0	0	0	0	0	0	0	0	0
	Schedule 121	1,714,100	4,993,299	518,418	377,457	513,680	431,734	335,852	432,834	0
	Schedule 122	257,761	658,607	48,503	74,423	81,674	68,846	57,610	49,631	0
	Schedule 131	0	0	0	0	0	0	0	0	0
	Schedule 132	433,821	1,097,701	67,842	112,489	129,251	123,377	100,117	81,076	0
	Schedule 146	11,067,396	30,501,971	3,052,956	3,180,451	3,286,166	2,735,718	2,608,561	2,436,951	0
	Total	83,871,023	202,840,773	25,650,139	28,846,914	30,094,197	22,001,617	17,611,817	14,163,392	0
	Calendar Sales Check		202,840,773	25,650,139	28,846,914	30,094,197	22,001,617	17,611,817	14,163,392	0

Rates

191025	Month	YTD	PGA YTD	201411	201412	201501	201502	201503	201504	201505
	Schedule 101	51,114,704	118,507,804	15,823,016	19,056,609	19,909,674	13,011,547	10,479,005	7,714,478	0
	Schedule 111	19,283,241	47,081,391	6,141,604	6,045,485	6,173,752	5,630,395	4,030,672	3,448,422	0
	Schedule 112	0	0	0	0	0	0	0	0	0
	Schedule 121	1,714,100	4,993,299	518,418	377,457	513,680	431,734	335,852	432,834	0
	Schedule 122	257,761	658,607	48,503	74,423	81,674	68,846	57,610	49,631	0
	Schedule 131	0	0	0	0	0	0	0	0	0
	Schedule 132	433,821	1,097,701	67,842	112,489	129,251	123,377	100,117	81,076	0
	Schedule 146	11,067,396	30,501,971	3,052,956	3,180,451	3,286,166	2,735,718	2,608,561	2,436,951	0
	Total	83,871,023	202,840,773	25,650,139	28,846,914	30,094,197	22,001,617	17,611,817	14,163,392	0
	Calendar Sales Check		202,840,773	25,650,139	28,846,914	30,094,197	22,001,617	17,611,817	14,163,392	0

GL

191025	Month	YTD	PGA YTD	201411	201412	201501	201502	201503	201504	201505
	Beginning Balance	18,643.60	(68,617.72)	(61,477.48)	(66,200.45)	(49,897.48)	(43,064.02)	(38,138.13)	(34,282.97)	(31,253.87)
	Misc Adjustment	0.00	(68,617.72)	5,277.04	6,302.97	6,833.45	4,925.90	3,855.16	3,029.99	0.00
	Ending Balance	18,643.60	(68,617.72)	(56,200.45)	(49,897.48)	(43,064.02)	(38,138.13)	(34,282.97)	(31,253.87)	(31,253.87)
	GL/WV Check		(68,617.72)	5,277.04	6,302.97	6,833.45	4,925.90	3,855.16	3,029.99	0.00
	Variance		(68,617.72)	5,277.04	6,302.97	6,833.45	4,925.90	3,855.16	3,029.99	0.00

201504	191025 GD WA	3,029.09	0.00
WA Amortization Interest Income	191025 GD WA	3,029.09	0.00
WA Amortization Expense JP	805110 GD WA	0.00	0.00
Misc Adjustments*	Check	0.00	0.00
Misc Adjustments*	Check	0.00	0.00

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Washington/Idaho Gas Costs

201504

201504

Demand (Transportation) Costs		
NWP Fixed		\$ 4,449,796.09
NWP Variable		\$ 84,717.15
NWP Capacity Release		\$ (3,246,142.20)
NWP Total (excluding Refund)		\$ 1,288,371.04
GTN Fixed		\$ 212,099.84
GTN Variable		\$ 6,285.22
GTN Capacity Release		\$ (3,367.19)
Current Month Estimate		\$ 215,017.88
Transcanada Foothills (BC System) Fixed		\$ 356,304.65
Transcanada Foothills (BC System) Variable		\$ -
NOVA (AB System) Fixed		\$ 396,304.65
NOVA (AB System) Variable		\$ 437,081.77
NOVA Total		\$ 437,081.77
Spectra Westcoast Fixed		\$ 76,265.70
Spectra Westcoast Variable		\$ 20,822.05
WEI (Duke) Total		\$ 97,087.75
Questar		\$ -

Commodity Purchases (Natural Gas)		
NOVA Fixed charges		\$ 7,714,478
Third party capacity release		\$ 0.11830
Other Pipeline Fixed charges		\$ 0.11607
Other capacity release credit		\$ -
Counterparty Invoice Total		\$ 432,834
Thermal Transport		\$ 49,631
Intracountry Transportation Optimization		\$ 0
WAIID Buy/Sell Transportation Recovery		\$ 81,076
WAIID Buy/Sell Transportation Recovery		\$ 0.06996
WAIID Demand Costs		\$ 14,153,392
less Variable costs charged to Commodity		\$ (111,824.42)
Total Demand Costs to be Allocated		\$ 2,253,998.45

Total Demand Costs to be Allocated		
804001 GD AN		\$ 2,373,863.09
WAIID Demand Costs		\$ (6,400.22)
WAIID Demand Costs		\$ 2,365,822.87
less Variable costs charged to Commodity		\$ (111,824.42)
Total Demand Costs to be Allocated		\$ 2,253,998.45

Commodity Purchases (Natural Gas)		
804000 GD AN		\$ 11,758,995.66
804000 GD AN		\$ (32,935.44)
804800 GD AN		\$ 230,209.50
804010 GD AN		\$ (151,668.67)
804730 GD AN		\$ 331,921.36
Total Commodity Costs from Purchase Journals		\$ 12,116,222.41
Storage (Injections)/Withdrawals		\$ 808100/809200 GD AN
FATB Commodity for Anderson Elementary/Li		\$ 804000 GD AN
WAIID Gas Purchased from Interstate Asphalt		\$ -
GST		\$ -
M/Chemical Accrual		\$ 30,097.19
Broker Fees		\$ 23,155.67
SG Americal/Knowledge Broker Fees		\$ 1,161.79
Micruo Broker Fees		\$ 4,029.24
plus variable costs from Demand		\$ 111,824.42
WAIID On System Revenue		\$ (8,544,602.41)
Teraseer/Fronts Deferred Exchange Revenue		\$ (375,000.00)
Total Commodity Costs to be Allocated		\$ 3,120,358.76
WA Imbalance		\$ 52,860.99
ID Imbalance		\$ 23,919.12
Total Deferred Commodity Costs:		\$ 3,197,138.87

Expense Calculation		
Total Current Demand Costs (excluding refund)		\$ 2,253,998.45
Total Commodity Costs to be Allocated		\$ 3,120,358.76
Imbalance Cost Washington		\$ 52,860.99
Imbalance Cost Idaho		\$ 23,919.12
Total Commodity Costs before refund		\$ 3,197,138.87
Total		\$ 5,451,137.32

Total System Cost		Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Total Current Demand Costs (excluding refund)	\$ 2,253,998.45	70.84%	29.16%	68.9300%	31.0700%
Total Commodity Costs to be Allocated	\$ 3,120,358.76				
Imbalance Cost Washington	\$ 52,860.99				
Imbalance Cost Idaho	\$ 23,919.12				
Total Commodity Costs before refund	\$ 3,197,138.87				
Total	\$ 5,451,137.32	\$ 1,596,732.50	\$ 657,265.95	\$ 2,203,724.28	\$ 933,414.59

WASHINGTON		IDAHO	
Balance Sheet	PGA Volumes	Balance Sheet	PGA Volumes
Def Rev Calc		Def Rev Calc	
DEMAND		DEMAND	
Schedule 101	7,714,478	Schedule 101	3,621,515
Schedule 111	3,448,422	Schedule 111	1,533,221
Schedule 112	0	Schedule 112	5,610
Schedule 121	432,834	Schedule 121	0
Schedule 122	49,631	Schedule 122	0
Schedule 131	81,076	Schedule 131	25,684
Schedule 132	2,435,951	Schedule 132	5,286,030
Schedule 146	14,153,392	Schedule 146	0.10721
Total Demand	14,153,392	Total Demand	5,260,346
	check		check
	\$ 0.09652		\$ 0.10721

Deferral Calculation		Totals from above	
Total Deferral Expenses from above	\$ 2,203,724.28	Total Demand	\$ 5,451,137.32
PGA Deferral Revenue from above	\$ (4,514,327.99)	Total Commodity	\$ (8,468,427.76)
Adjustments	\$ -	WA Total	\$ (2,023,069.40)
Amount to be Deferred	\$ (2,310,603.71)	ID Total	\$ (933,358.36)
(overcollected)/undercollected			
(rebate)/surcharge			
Deferral Check	\$ 3,319,594.40		

JET Entry	
Debits	\$ 3,319,594.40
Credits	\$ 3,319,594.40



Gas by GL Account - Estimate

Accounting Month: 201504
 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

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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			\$212,099.84	\$212,099.84	✓
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT			(\$3,367.18)	(\$3,367.18)	✓
Northwest Pipeline Corporation	TPORT			\$4,449,796.09	\$4,449,796.09	✓
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$2,267,480.40)	(\$2,267,480.40)	✓
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$467,400.00)	(\$467,400.00)	✓
Northwest Pipeline Corporation-->Clearwater Paper Corporation	TPORT			(\$71,463.00)	(\$71,463.00)	✓
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$123,000.00)	(\$123,000.00)	✓
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$138,375.00)	(\$138,375.00)	✓



Gas by GL Account - Estimate

Accounting Month: 201504
 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

M

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				(\$79,335.00)	(\$79,335.00)	✓
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$99,088.80)	(\$99,088.80)	✓
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$6,705.18	\$6,705.18	✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$516.59		\$516.59	✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$69,043.93	\$69,043.93	✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$7,059.71		\$7,059.71	✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$329,244.94	\$329,244.94	✓
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$13,304.43		\$13,304.43	✓
TransCanada Nova Gas Transmission Ltd.	TPORT				\$423,777.34	\$423,777.34	✓
001-804001-GD-AN-DL	TOTALS:				\$20,880.73	\$2,241,157.94	\$2,262,038.67

Gas Transportation OR

Gas Transmission Northwest Corporation	TPORT				\$814,450.01	\$814,450.01	
Northwest Pipeline Corporation	TPORT				\$909,694.11	\$909,694.11	
Northwest Pipeline Corporation-->Avista Corporation	TPORT				(\$445,260.00)	(\$445,260.00)	
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				(\$123,000.00)	(\$123,000.00)	
Questar Pipeline Company	ACCTSP			\$10,251.52		\$10,251.52	
Questar Pipeline Company	ACCTSP				\$900.00	\$900.00	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$16,195.49	\$16,195.49	
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$1,572.82	\$1,572.82	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$121.17		\$121.17	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$3,025.59		\$3,025.59	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$150,493.77	\$150,493.77	
TransCanada Nova Gas Transmission Ltd.	TPORT				\$195,503.38	\$195,503.38	
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$5,701.90		\$5,701.90	
TransCanada Tuscarora Gas Transmission Co.	TPORT				\$2,007.50	\$2,007.50	
001-804001-GD-OR-DL	TOTALS:				\$19,100.18	\$1,522,557.08	\$1,541,657.26

Variable Transport Charges AN

Gas Transmission Northwest Corporation	TPORT				\$6,253.35	\$6,253.35	✓
Gas Transmission Northwest Corporation	ACCTGS				\$31.87	\$31.87	✓
Northwest Pipeline Corporation	TPORT				\$84,109.93	\$84,109.93	✓
Northwest Pipeline Corporation	TPORT			\$0.00		\$0.00	
Northwest Pipeline Corporation	ACCTSP				\$607.22	\$607.22	✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$20,822.05		\$20,822.05	✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$0.00		\$0.00	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00	
001-804002-GD-AN-DL	TOTALS:				\$20,822.05	\$91,002.37	\$111,824.42

Variable Transport Charges OR

Gas Transmission Northwest Corporation	TPORT				\$11,482.52	\$11,482.52	
Northwest Pipeline Corporation	ACCTSP				\$260.24	\$260.24	
Northwest Pipeline Corporation	TPORT				\$11,014.77	\$11,014.77	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$4,884.19		\$4,884.19	
TransCanada Tuscarora Gas Transmission Co.	TPORT				\$1.08	\$1.08	
001-804002-GD-OR-DL	TOTALS:				\$4,884.19	\$22,758.61	\$27,642.80

Washington Sales Volumes

April/15 Description	Schedule	April/15 Billed	March/15 Unbilled	April/15 Unbilled	April/15 Net Unbilled	Total	Notes
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Schedule Sum for Commodity Deferral:

Firm	101	9,014,322	5,484,230	4,184,386	(1,299,844)	7,714,478	
Firm	111	3,776,071	2,000,194	1,672,545	(327,649)	3,448,422	
Firm	112	0	0	0	0	0	
Firm	121	430,938	187,974	189,870	1,896	432,834	
Firm	122	49,631	0	0	0	49,631	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Firm	131	0	0	0	0	0	
Interruptible	132	81,076	0	0	0	81,076	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		13,352,038	7,672,398	6,046,801	(1,625,597)	11,726,441	Total retail sales for PGA commodity deferral, includes interruptible rate schedules

Total 146 Transportation Sales

146	2,607,823	2,542,870	2,371,998	(170,872)	2,436,951
147	37,587	0	0	0	37,587
148	4,140,687	4,140,667	3,936,411	(204,256)	3,936,411
Total 147 & 148 Transportation Sales	4,178,254	4,140,667	3,936,411	(204,256)	3,973,998
Total sales	20,138,115	14,355,935	12,355,210	(2,000,725)	18,137,390

Schedule Sum for Demand Deferral:

Firm	101	9,014,322	5,484,230	4,184,386	(1,299,844)	7,714,478	
Firm	111	3,776,071	2,000,194	1,672,545	(327,649)	3,448,422	
Firm	112	0	0	0	0	0	
Firm	121	430,938	187,974	189,870	1,896	432,834	
Firm	122	49,631	0	0	0	49,631	
Interruptible	131	0	0	0	0	0	
Interruptible	132	81,076	0	0	0	81,076	
Transportation	146	2,607,823	2,542,870	2,371,998	(170,872)	2,436,951	
		15,959,961	10,215,268	8,418,799	(1,796,459)	14,163,392	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation

Schedule Sum for Commodity and Demand Amortization:

Firm	101	9,014,322	5,484,230	4,184,386	(1,299,844)	7,714,478	Sales for Decoupling amortization
Firm	111	3,776,071	2,000,194	1,672,545	(327,649)	3,448,422	
Firm	121	430,938	187,974	189,870	1,896	432,834	
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	81,076	0	0	0	81,076	Special amortization rate
Transportation	146	2,607,823	2,542,870	2,371,998	(170,872)	2,436,951	
		15,829,154	10,215,268	8,418,799	(1,796,459)	14,032,685	Volumes for PGA Commodity & Demand Amortization

Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	49,631	0	0	0	49,631	Annual lump sum amortization
Interruptible	132	81,076	0	0	0	81,076	Annual lump sum amortization
Total Firm Sales		13,270,962	7,672,398	6,046,801	(1,625,597)	11,645,365	
Total Interruptible Sales		81,076	0	0	0	81,076	
Total Transportation Sales (Schedule 146)		2,607,823	2,542,870	2,371,998	(170,872)	2,436,951	
Total Transportation Sales (Schedule 147 & 148)		4,178,254	4,140,667	3,936,411	(204,256)	3,973,998	
Check total sales		20,138,115	14,355,935	12,355,210	(2,000,725)	18,137,390	
						18,137,390	

Blue Text = Drag Formula to next month and copy/paste value in prior month
 Washington Current Deferral

191010	Month	YTD	Cumulative Balance	Posted													
				201411	201411	201412	201501	201502	201503	201504	201505	201504	201505	201506	201507		
Interest Rate				3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
Beginning Balance				(587,853.14)	(587,853.14)	1,709,891.12	(235,817.60)	(1,155,281.53)	(1,594,820.38)	(683,786.73)	(685,638.55)	(683,786.73)	(685,638.55)	(683,786.73)	(685,638.55)	(683,786.73)	(685,638.55)
Commodity Deferral	2,012,423.06	1,478,321.29	(2,016,344.48)	281,115.09	(533,760.95)	688,681.54	188,634.08	(724,338.57)	(3,854.27)	(3,216.67)	(1,851.92)	(1,856.94)	(1,856.94)	(1,856.94)	(1,856.94)	(1,856.94)	(1,856.94)
Demand Deferral	(2,451,440.03)	1,484,092.66	1,314,390.09	5,755.39	1,052,942.29	(1,413,941.21)	(1,891.21)	(1,891.21)	(1,891.21)	(1,891.21)	(1,891.21)	(1,891.21)	(1,891.21)	(1,891.21)	(1,891.21)	(1,891.21)	(1,891.21)
Interest (Rev/Expense)	(25,901.17)	101,496.42	1,478,321.29	1,478,321.29	1,478,321.29	1,478,321.29	1,478,321.29	1,478,321.29	1,478,321.29	1,478,321.29	1,478,321.29	1,478,321.29	1,478,321.29	1,478,321.29	1,478,321.29	1,478,321.29	1,478,321.29
Commodity Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Demand Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	(464,818.14)	1,779,828.47	1,779,828.47	1,779,828.47	1,779,828.47	1,779,828.47	1,779,828.47	1,779,828.47	1,779,828.47	1,779,828.47	1,779,828.47	1,779,828.47	1,779,828.47	1,779,828.47	1,779,828.47	1,779,828.47	1,779,828.47
GLW Check				1,779,828.45	1,779,828.45	1,779,828.45	1,779,828.45	1,779,828.45	1,779,828.45	1,779,828.45	1,779,828.45	1,779,828.45	1,779,828.45	1,779,828.45	1,779,828.45	1,779,828.45	1,779,828.45
Variance				0.02	(69,937.33)	(70,126.75)	(165,690.85)	(1,154,882.30)	(379.33)	(1,694,440.02)	(380.36)	(683,786.73)	(683,405.33)	(2,233.32)	(683,405.33)	(4,090.26)	(683,405.33)

201504 Correcting Entry				
WA Deferral Interest Income	419600	GD	WA	283.99
WA Deferral Interest Expense	431600	GD	WA	97.41
WA Deferral	191010	GD	WA	0.00
WA Deferral Expense	805120	GD	WA	0.00
Tracker Transfer	191010	GD	WA	0.00
Tracker Transfer	191000	GD	WA	0.00
Check				0.00

Update JE date to pull current month values

	Entered	Correct Entry	Needs Corrected
November			
419600	5,755.39	5,660.81	① 94.58
191010	696,229.00	766,160.35	③ 69,937.35
805120	701,984.39	771,827.16	69,842.77
December			
419600	2,182.86	1,993.44	① 189.42
191010			③ 189.42
January			
431600	1691.28	1,881.21	② 189.93
191010			③ 189.93
431600	94.58		① 94.58
191010			③ 69,937.35
805120	69,842.77		69,842.77
February			
431600	3,853.24	3,854.27	② 1.03
191010			③ 1.03
March			
431600	3,215.64	3,216.67	② 1.03
191010			③ 1.03

191010 69,937.35 70,318.76
(381.41)

① 283.99 [0.01 rounding]
 ② 97.41
 ③ < 381.40 > [0.01 rounding]

	Entered		Correct Entry	Needs Corrected
November	419600		443.60	③ 29.10 ① 29.10
	191010			
December	419600	41.42	16.80	① 16.80 ② 41.42
	431600			
	191010		16.80	③ 58.22
January	431600	49.16		② 49.16
	191010			
	431600		29.11	② 29.11 ③ 29.11
	191010			
	431600	469.4	411.13	③ 58.27 ② 58.27
191010				
February	431600	641.31	582.99	① 58.32 ③ 58.62
	191010		582.99	
March	419600			① 58.18
	191010	58.18		③ 58.18

£ ① 12.28
 £ ② <172.137 [0.07 rounding]
 £ ③ 145.85 [0.23 rounding]

	Entered	Correct Entry	Needs Corrected
November	431600 1,926.45 191000 311,656.90 805110 313,583.36	1,877.29 310,166.92 312,044.21	① 49.16 ② 1,489.98 1,539.15
December	431600 1,683.55 191000 1,539.15 805110 1,539.15	1,585.19	② 98.36 ① 98.36 1,539.15 ① 1,539.15
January	431600 1297.17 191000	1,298.13	① 0.96 ② 0.96
February	431600 1047.99 191000	1,048.95	① 0.96 ② 0.96
March	431600 1297.13 191000 1,297.13 431600 859.33 191000	860.29	③ 1,297.13 ① 0.96 ① 1,297.13 ② 0.96

\leq ① < 1,441,760 [0.01 rounding]
 \leq ② 1,441,760 [0.02 rounding]