



July 16, 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 June 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 horizontal line.

Ryan Finesilver
Regulatory Analyst
State and Federal Regulation

Enclosures

Avista Corporation Journal Entry

Effective Date: 201506

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Christine Machado

Last Saved: 07/08/2015 11:10 AM

Type: C

Submitted by: Christine Machado

Approval Requested: 07/08/2015 11:10 AM

Category: DJ

Approved by:

Currency: USD

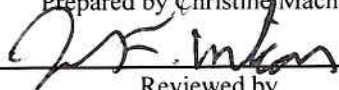
| Seq | Co. | FERC | Ser. | Jur. | S.I. | Debit | Credit | Comment |
|----------------|-----|--|------|------|------|-------------------|-------------------|-------------------------|
| 10 | 001 | 431600 - INTEREST EXPENSE ENERGY DEFERRALS | GD | WA | DL | 8,186.54 | | Interest Expense |
| 20 | 001 | 191010 - CURR UNRECOV PGA DEFERRED | GD | WA | DL | | 171,814.54 | Deferral |
| 30 | 001 | 805120 - DEFER CURRENT UNRECOVERED GAS COSTS | GD | WA | DL | 163,628.00 | | Deferral Expense |
| 40 | 001 | 431600 - INTEREST EXPENSE ENERGY DEFERRALS | GD | WA | DL | 1,603.63 | | Interest Expense |
| 50 | 001 | 191000 - RECOVERABLE GAS COSTS AMORTIZED | GD | WA | DL | 35,939.20 | | Amortization |
| 60 | 001 | 805110 - AMORTIZE RECOVERABLE GAS COSTS | GD | WA | DL | | 37,542.83 | Amortization Expense |
| 70 | 001 | 191025 - WA GRC JACKSON PRAIRIE DEFERRAL | GD | WA | DL | 1,062.65 | | Amortization JP |
| 80 | 001 | 805110 - AMORTIZE RECOVERABLE GAS COSTS | GD | WA | DL | | 1,062.65 | Amortization Expense JP |
| 90 | 001 | 431600 - INTEREST EXPENSE ENERGY DEFERRALS | GD | ID | DL | 1,278.17 | | Interest Expense |
| 100 | 001 | 191010 - CURR UNRECOV PGA DEFERRED | GD | ID | DL | | 288,430.35 | Deferral |
| 110 | 001 | 805120 - DEFER CURRENT UNRECOVERED GAS COSTS | GD | ID | DL | 287,152.18 | | Deferral Expense |
| 120 | 001 | 431600 - INTEREST EXPENSE ENERGY DEFERRALS | GD | ID | DL | 545.30 | | Interest Expense |
| 130 | 001 | 191000 - RECOVERABLE GAS COSTS AMORTIZED | GD | ID | DL | 62,540.85 | | Amortization |
| 140 | 001 | 805110 - AMORTIZE RECOVERABLE GAS COSTS | GD | ID | DL | | 63,086.15 | Amortization Expense |
| 150 | 001 | 431600 - INTEREST EXPENSE ENERGY DEFERRALS | GD | ID | DL | 9.94 | | Interest Expense |
| 160 | 001 | 191015 - ID HOLDBACK | GD | ID | DL | | 9.94 | Amortization HB |
| Totals: | | | | | | 561,946.46 | 561,946.46 | |

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 Christine Machado

7/8/15
 Date


 Reviewed by

7/8/15
 Date

Approved for Entry
 Corporate Accounting use Only

Date

| Washington/Idaho Gas Costs | | 201506 |
|---|----------------------|-----------------------|
| Demand (Transportation) Costs | | |
| NWP Fixed | \$ | 4,451,430.15 ✓ |
| NWP Variable | \$ | 108,971.59 ✓ |
| NWP Capacity Release | \$ | (3,214,162.20) ✓ |
| NWP Total (excluding Refund) | \$ | 1,346,239.54 ✓ |
| GTN Fixed | \$ | 522,556.29 ✓ |
| GTN Variable | \$ | 18,655.82 ✓ |
| GTN Capacity Release | \$ | (3,367.18) ✓ |
| Current Month Estimate | \$ | 537,844.73 ✓ |
| Transcanada Foothills (BC System) Fixed | \$ | 253,742.53 ✓ |
| Transcanada Foothills (BC System) Variable | \$ | - |
| ANG Total | \$ | 253,742.53 ✓ |
| NOVA (AB System) Fixed | \$ | 466,464.41 ✓ |
| NOVA (AB System) Variable | \$ | - |
| NOVA Total | \$ | 466,464.41 ✓ |
| Spectra Westcoast Fixed | \$ | 74,043.53 ✓ |
| Spectra Westcoast Variable | \$ | 7,090.74 ✓ |
| WEI (Duke) Total | \$ | 81,134.27 ✓ |
| Questar | \$ | - |
| 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 | \$ | 2,685,425.48 |
| WA/ID Buy/Sell Transportation Recovery | \$ | (8,010.53) |
| Total Demand Costs | \$ | 2,677,414.95 |
| less variable costs charged to Commodity | \$ | (134,717.95) ✓ |
| Total Demand Costs to be Allocated | \$ | 2,542,697.00 ✓ |
| Commodity Purchases (Natural Gas) | | |
| Commodity Physical | 804000 GD AN | \$ 15,997,171.87 ✓ |
| Misc | 804000 GD AN | \$ - |
| Cochrane Credit | 811000 GD AN | \$ (21,681.82) |
| Financial Settlements | 804600 GD AN | \$ (36,176.26) |
| Foreign Exchange Hedge Activity | 804010 GD AN | \$ (98,447.05) |
| Interco Purchase from Thermal | 804730 GD AN | \$ 1,389,622.96 |
| Total Commodity Costs from Purchase Journals | \$ | 17,230,489.70 |
| Storage (Injections)/Withdrawals | 808100/808200 GD AN | \$ 2,205,940.66 ✓ |
| FAFB Commodity for Anderson Elementary/Li | 804000 GD AN | \$ - |
| WA/ID Gas Purchased from Interstate Asphalt | 804000 GD AN | \$ - |
| GST | 804000 GD AN | \$ 23,120.18 ✓ |
| M Chemical Accrual | 804000 GD AN | \$ 5,000.00 ✓ |
| Broker Fees | 804017 GD AN | \$ 28,909.57 ✓ |
| Newedge Broker Fees | 804017 GD AN | \$ 2,996.97 ✓ |
| Mizuho Broker Fees | 804017 GD AN | \$ 7,394.20 ✓ |
| plus variable costs from Demand | \$ | 134,717.95 ✓ |
| WA/ID Off System Revenue | 483000/483600/483730 | \$ (19,337,655.33) ✓ |
| Terasen/Fortis Deferred Exchange Revenue | 495028 GD AN | \$ (375,000.00) ✓ |
| Total Commodity Costs to be Allocated | \$ | (74,086.10) |
| WA Imbalance | 804000 GD AN | \$ 53,923.35 ✓ |
| ID Imbalance | 804000 GD AN | \$ 24,236.33 ✓ |
| Total Deferred Commodity Costs: | \$ | 4,073.58 |
| Total Net Gas Costs | \$ | 2,546,770.58 |
| From DJ 430 | \$ | 2,546,770.58 |
| Check | \$ | - |

201506
Expense Calculation

| | Total System Cost | Demand Allocated to Washington | Demand Allocated to Idaho | Commodity Allocated to Washington | Commodity Allocated to Idaho |
|---|--------------------------|--------------------------------|---------------------------|-----------------------------------|------------------------------|
| | | 70.84% | 29.16% | 65.2700% | 34.7300% |
| Total Current Demand Costs (excluding refund) | \$ 2,542,697.00 ✓ | \$ 1,801,246.55 ✓ | \$ 741,450.45 ✓ | | |
| Total Commodity Costs to be Allocated | \$ (74,086.10) | | | \$ (48,356.00) | \$ (25,730.10) |
| Imbalance Cost Washington | \$ 53,923.35 | | | \$ 53,923.35 | |
| Imbalance Cost Idaho | \$ 24,236.33 | | | | \$ 24,236.33 |
| Total Commodity Costs before refund | \$ 4,073.58 | | | \$ 5,567.35 | \$ (1,493.77) |
| Total | \$ 2,546,770.58 ✓ | \$ 1,801,246.55 ✓ | \$ 741,450.45 ✓ | \$ 5,567.35 ✓ | \$ (1,493.77) ✓ |

| WASHINGTON | | | | IDAHO | | | |
|------------------------|--------------------|-----------|--------------------------|------------------------|--------------------|-----------|------------------------|
| Balance Sheet | PGA Volumes | PGA Rate | PGA Revenue | Balance Sheet | PGA Volumes | PGA Rate | PGA Revenue |
| DEMAND | | | | DEMAND | | | |
| Schedule 101 | 1,968,489 ✓ | 0.11830 ✓ | \$ 232,872.25 | Schedule 101 | 985,347 ✓ | 0.10721 | \$ 105,639.05 |
| Schedule 111 | 1,561,904 ✓ | 0.11607 ✓ | \$ 181,290.20 | Schedule 111 | 1,089,173 ✓ | 0.10721 | \$ 116,770.24 |
| Schedule 112 | 0 ✓ | 0.11607 ✓ | \$ - | Schedule 112 | 21,920 ✓ | 0.10721 ✓ | \$ 2,350.04 |
| Schedule 121 | 322,862 ✓ | 0.09783 ✓ | \$ 31,585.59 | Schedule 121 | 0 ✓ | 0.10721 | \$ - |
| Schedule 122 | 30,135 ✓ | 0.09783 ✓ | \$ 2,948.11 | Schedule 122 | 0 ✓ | 0.10721 | \$ - |
| Schedule 131 | 0 ✓ | 0.06996 ✓ | \$ - | Total Demand | 2,096,440 ✓ | | \$ 224,759.33 ✓ |
| Schedule 132 | 56,511 ✓ | 0.06996 ✓ | \$ 3,953.51 | | 2,096,440 check | | 0.10721 |
| Schedule 146 | 1,941,783 ✓ | 0.00054 ✓ | \$ 1,048.56 | | | | |
| Total Demand | 5,881,684 ✓ | | \$ 453,698.21 ✓ | | | | |
| | 5,881,684 check | | \$ 0.07714 | | | | |
| COMMODITY | | | | COMMODITY | | | |
| Schedule 101 | 1,968,489 ✓ | 0.38497 ✓ | \$ 757,809.21 | Schedule 101 | 985,347 ✓ | 0.38272 | \$ 377,112.00 |
| Schedule 111 | 1,561,904 ✓ | 0.38497 ✓ | \$ 601,286.18 | Schedule 111 | 1,089,173 ✓ | 0.38272 | \$ 416,848.29 |
| Schedule 112 | 0 ✓ | 0.38497 ✓ | \$ - | Schedule 112 | 21,920 ✓ | 0.38272 ✓ | \$ 8,389.22 |
| Schedule 121 | 322,862 ✓ | 0.38497 ✓ | \$ 124,292.18 | Schedule 121 | 0 ✓ | 0.38272 | \$ - |
| Schedule 122 | 30,135 ✓ | 0.38497 ✓ | \$ 11,601.07 | Schedule 122 | 0 ✓ | 0.38272 | \$ - |
| Schedule 131 | 0 ✓ | 0.38497 ✓ | \$ - | Schedule 131 | 0 ✓ | 0.38272 | \$ - |
| Schedule 132 | 56,511 ✓ | 0.38497 ✓ | \$ 21,755.04 | Schedule 132 | 0 ✓ | 0.38272 | \$ - |
| Total Commodity | 3,939,901 ✓ | | \$ 1,516,743.69 ✓ | Total Commodity | 2,096,440 ✓ | | \$ 802,349.52 ✓ |
| | 3,939,901 check | | \$ 0.38497 | | 2,096,440 check | | \$0.38272 |

Deferral Calculation

| | Washington Commodity | Washington Demand | Idaho Commodity | Idaho Demand | Totals from above |
|------------------------------------|----------------------|-------------------|-----------------|-------------------|-------------------|
| Total Deferral Expenses from above | \$ 5,567.35 ✓ | \$ 1,801,246.55 ✓ | (1,493.77) ✓ | \$ 741,450.45 ✓ | \$ 2,546,770.58 |
| PGA Deferral Revenue from above | \$ (1,516,743.69) ✓ | \$ (453,698.21) ✓ | (802,349.52) ✓ | \$ (224,759.33) ✓ | \$ (2,997,550.75) |
| Adjustments | \$ - | \$ - | \$ - | \$ - | \$ (450,780.17) |
| Amount to be Deferred | \$ (1,511,176.34) ✓ | \$ 1,347,548.34 ✓ | (803,843.29) ✓ | \$ 516,691.11 ✓ | \$ (450,780.17) |

(overcollected)/undercollected (rebate)/surcharge
Deferral Check

| Washington Commodity | Washington Demand | Idaho Commodity | Idaho Demand | Totals from above |
|----------------------|-------------------|-----------------|-------------------|-------------------|
| \$ 5,567.35 ✓ | \$ 1,801,246.55 ✓ | (1,493.77) ✓ | \$ 741,450.45 ✓ | \$ 2,546,770.58 |
| \$ (1,516,743.69) ✓ | \$ (453,698.21) ✓ | (802,349.52) ✓ | \$ (224,759.33) ✓ | \$ (2,997,550.75) |
| \$ - | \$ - | \$ - | \$ - | \$ (450,780.17) |
| \$ (1,511,176.34) ✓ | \$ 1,347,548.34 ✓ | (803,843.29) ✓ | \$ 516,691.11 ✓ | \$ (450,780.17) |

| JET Entry | |
|------------|------------|
| Debits | Credits |
| 561,946.46 | 561,946.46 |
| \$ | \$ |

(2,997,550.75)

| Washington/Idaho Gas Costs | | Jun-15 Costs | | |
|--|--------------------|-----------------|------------------------|-----------------------|
| | GL Account | | | |
| Nucleus Storage acct. JPRAIRIEAN -100408 | | | | |
| JP Injections | 808200 GD AN | \$ | (2,355,289.77) | (2,551,846.53) |
| JP Withdrawals | 808100 GD AN | \$ | 4,626,255.57 | |
| Total JP | 164100 GD AN | \$ | 2,270,965.80 | |
| Clay Basin (QUESTAA) Injections | | | | |
| Clay Basin (QUESTAA) Injections | 808200 GD AN | \$ | (196,556.76) | 4,757,787.19 |
| Clay Basin (QUESTAA) Withdrawals | 808100 GD AN | \$ | 131,531.62 | |
| Total Clay Basin | 164115 GD AA | \$ | (65,025.14) | |
| Total Net Storage (Injections)/Withdrawals | | | \$ 2,205,940.66 | 22,391,102.46 |
| NUCUT PURCHASES (GL Estimate Report) | | | | |
| Commodity Purchases | 804000 GD AN | \$ | 15,997,171.87 | |
| Fixed Demand and Capacity Releases | 804001 GD AN | \$ | 2,550,707.53 | |
| Variable Demand (Transport) Costs | 804002 GD AN | \$ | 134,717.95 | |
| Hedge Activity | 804010 GD AN | \$ | (98,447.05) | |
| Financial Settlements | 804600 GD AN | \$ | (36,176.26) | |
| Interco Purchase from Thermal | 804730 GD AN | \$ | 1,389,622.96 | |
| Cochran Credit | 811000 GD AN | \$ | (21,681.82) | |
| Information from other journals -Deferred Costs: | | | | |
| WA Imbalance from DJ 436 | 804000 GD AN | \$ | 53,923.35 | |
| ID Imbalance from DJ 436 | 804000 GD AN | \$ | 24,236.33 | |
| M Chemical Accrual | 804000 GD AN | \$ | 5,000.00 | |
| Broker Fees DJ 471 | 804017 GD AN | \$ | 28,909.57 | |
| Newedge Journal DJ 473 | 804017 GD AN | \$ | 2,996.97 | |
| Mizuho Journal DJ 473 | 804017 GD AN | \$ | 7,394.20 | |
| WA/ID Sales for Resale Physical and Bookout -From GSALES | 483000/483600/4837 | \$ | (19,337,655.33) | |
| Teraseni/Fortis Deferred Exchange Revenue | 495028 GD AN | \$ | (375,000.00) | |
| WA/ID Buy/Sell Transportation Recovery- pass through DJ 451 | 804001 GD AN | \$ | (8,010.53) | |
| GST/HST Recon (Quarterly) DJ 437 | 804000 GD AN | \$ | 23,120.18 | |
| 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 | | \$ | 2,546,770.58 | Tie to Deferral Entry |
| | 483600 GD AN | \$ | 110,280.07 | Input fr GLE Sales |
| | 483000 GD AN | \$ | (14,662,804.18) | Input fr GLE Sales |
| | 483730 GD AN | \$ | (4,785,131.22) | Input fr GLE Sales |
| | | | (19,337,655.33) | |

| Journal # 430 Entry | | | |
|---------------------|------------------|--------------------|--|
| | Dr. | Cr. | |
| 232130 ZZ ZZ | \$ 5,509,225.63 | \$ - | Intra-Co Transfer Thermal AN (LDC Purchase from Thermal) |
| 142150 ZZ ZZ | \$ - | \$ (5,509,225.63) | Intra-Co Transfer Thermal AN (LDC Purchase from Thermal) |
| 142600 ZZ ZZ | \$ - | \$ (5,653,471.95) | Intra-Co Transfer Thermal AN (LDC Sale to Thermal) |
| 232620 ZZ ZZ | \$ 5,653,471.95 | \$ - | Intra-Co Transfer Thermal AN (LDC Sale to Thermal) |
| 182374 CD AA | \$ - | \$ - | Clear MTM on FX for 2 months out |
| 245745 ZZ ZZ | \$ - | \$ - | Clear MTM on FX for 2 months out |
| 804700.GD.AN | \$ 285,343.01 | \$ - | Provide Bookout dollars for SEC reporting |
| 804711.GD.AN | \$ - | \$ (285,343.01) | Provide Bookout dollars offset |
| 804000.GD.AN | \$ 5,000.00 | \$ - | AN Odorization Expense Accrual |
| 232130.ZZ.ZZ | \$ - | \$ (5,000.00) | AN Odorization Expense Accrual |
| 143020.ZZ.ZZ | \$ 201.32 | \$ - | Cashbook Correction |
| 232130.ZZ.ZZ | \$ - | \$ (5,698.91) | Cashbook Correction |
| 232135.ZZ.ZZ | \$ 5,497.59 | \$ - | Cashbook Correction |
| 232130.ZZ.ZZ | \$ - | \$ (0.28) | Misc Rounding Adj |
| 903000.CD.AA | \$ 0.28 | \$ - | Misc Rounding Adj |
| 143020.ZZ.ZZ | \$ - | \$ (20.00) | Bank Fee |
| 903000.CD.AA | \$ 20.00 | \$ - | Bank Fee |
| 142600.ZZ.ZZ | \$ - | \$ (0.11) | Misc Rounding Adj |
| 903000.CD.AA | \$ 0.11 | \$ - | Misc Rounding Adj |
| | | | |
| | | | |
| Total Other Adj | \$ 11,458,759.89 | \$ (11,458,759.89) | |

Total from GLE \$ 25,029,655.95 \$ (25,029,655.95)
Total DJ 430 \$ 36,488,415.84 \$ (36,488,415.84) \$



Gas by GL Account - Estimate

Accounting Month: 201506
 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

M

| 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 | | \$522,556.29 | \$522,556.29 | | V F |
| Gas Transmission Northwest Corporation-->IGI Resources Inc. | TPORT | | (\$3,367.18) | (\$3,367.18) | | VCR |
| Northwest Pipeline Corporation | ACCTSP | | \$1,634.06 | \$1,634.06 | | V F |
| Northwest Pipeline Corporation | TPORT | | \$4,449,796.09 | \$4,449,796.09 | | V F |
| Northwest Pipeline Corporation-->Avista Corporation | TPORT | | (\$2,267,480.40) | (\$2,267,480.40) | | |
| Northwest Pipeline Corporation-->Clark County PUD No. 1 | TPORT | | (\$435,420.00) | (\$435,420.00) | | VCR |
| 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

Page: 3
 Print Date: 07/08/15
 09:06:48 AM
 Database: NUCUT
 arpgasbyglest

Accounting Month: 201506
 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

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) | ✓ CR |
| Northwest Pipeline Corporation-->Puget Sound Energy, Inc. | TPORT | | | | (\$99,088.80) | (\$99,088.80) | |
| Spectra Energy - Westcoast Energy Inc. | TPORT | | | | \$66,775.28 | \$66,775.28 | |
| Spectra Energy - Westcoast Energy Inc. | ACCTGS | | | \$783.39 | | \$783.39 | ✓ F |
| Spectra Energy - Westcoast Energy Inc. | ACCTSP | | | | \$6,484.86 | \$6,484.86 | |
| TransCanada Foothills Pipe Lines Ltd. | TPORT | | | | \$251,070.01 | \$251,070.01 | ✓ F |
| TransCanada Foothills Pipe Lines Ltd. | ACCTGS | | | \$2,672.52 | | \$2,672.52 | ✓ F |
| TransCanada Nova Gas Transmission Ltd. | TPORT | | | | \$461,551.80 | \$461,551.80 | ✓ F |
| TransCanada Nova Gas Transmission Ltd. | ACCTGS | | | \$4,912.61 | | \$4,912.61 | |
| 001-804001-GD-AN-DL | TOTALS: | | | | \$8,368.52 | \$2,542,339.01 | \$2,550,707.53 |
| Variable Transport Charges AN | | | | | | | |
| Gas Transmission Northwest Corporation | TPORT | | | | \$18,655.62 | \$18,655.62 | ✓ |
| Northwest Pipeline Corporation | TPORT | | | | \$110,813.18 | \$110,813.18 | ✓ |
| Northwest Pipeline Corporation | ACCTSP | | | | (\$1,841.59) | (\$1,841.59) | ✓ |
| Spectra Energy - Westcoast Energy Inc. | ACCTGS | | | \$7,090.74 | | \$7,090.74 | ✓ |
| Spectra Energy - Westcoast Energy Inc. | TPORT | | | | \$0.00 | \$0.00 | |
| TransCanada Foothills Pipe Lines Ltd. | TPORT | | | | \$0.00 | \$0.00 | |
| TransCanada Foothills Pipe Lines Ltd. | ACCTGS | | | \$0.00 | | \$0.00 | |
| 001-804002-GD-AN-DL | TOTALS: | | | | \$7,090.74 | \$127,627.21 | \$134,717.95 |
| Gas Cost - FX Hedge AN | | | | | | | |
| Avista Corporation | ACCTGS | | | | (\$98,447.05) | (\$98,447.05) | |
| 001-804010-GD-AN-DL | TOTALS: | | | | (\$98,447.05) | (\$98,447.05) | |
| Gas Financial Derivatives AN | | | | | | | |
| Mizuho Securities USA Inc. | FSWPS | | | | (\$77,895.00) | (\$77,895.00) | |
| Mizuho Securities USA Inc. | FSWPS | | | | \$116,422.50 | \$116,422.50 | |
| Mizuho Securities USA Inc. | SSWPS | | | | (\$3,489.76) | (\$3,489.76) | |
| Mizuho Securities USA Inc. | BSWPS | | | | (\$59,454.00) | (\$59,454.00) | |
| Mizuho Securities USA Inc. | BSWPS | | | | \$14,613.75 | \$14,613.75 | |
| SG Americas Securities, LLC | BSWPS | | | | (\$10,781.25) | (\$10,781.25) | |
| SG Americas Securities, LLC | FSWPS | | | | (\$17,280.00) | (\$17,280.00) | |
| SG Americas Securities, LLC | BSWPS | | | | \$1,687.50 | \$1,687.50 | |
| 001-804600-GD-AN-DL | TOTALS: | | | | (\$36,176.26) | (\$36,176.26) | |
| Intra-company Gas Purchases AN | | | | | | | |
| Avista Corporation | GAS | | 611,375 | | \$1,389,622.96 | \$1,389,622.96 | |
| 001-804730-GD-AN-DL | TOTALS: | | 611,375 | | \$1,389,622.96 | \$1,389,622.96 | |
| Gas Storage Withdrawal AN | | | | | | | |
| Jackson Prairie - AN | STOR | | 1,900,292 | | \$4,626,752.53 | \$4,626,752.53 | |
| Questar Intrup Storage - AA | STOR | | 56,428 | | \$132,426.17 | \$132,426.17 | |
| 001-808100-GD-AN-DL | TOTALS: | | 1,956,720 | | \$4,759,178.70 | \$4,759,178.70 | |

Washington Sales Volumes

| June/15 Description | Schedule | June/15 Billed | May/15 Unbilled | June/15 Unbilled | June/15 Net Unbilled | Total | Notes |
|--|----------|----------------|-----------------|------------------|----------------------|-----------|--|
| Schedule Sum for Commodity Deferral : | | | | | | | |
| Firm | 101 | 2,608,175 | 1,837,813 | 1,198,127 | (639,686) | 1,968,489 | |
| Firm | 111 | 1,893,527 | 843,542 | 711,919 | (131,623) | 1,561,904 | |
| Firm | 112 | 0 | 0 | 0 | 0 | 0 | |
| Firm | 121 | 296,555 | 109,979 | 136,286 | 26,307 | 322,862 | |
| Firm | 122 | 30,135 | 0 | 0 | 0 | 30,135 | |
| 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 | 56,511 | 0 | 0 | 0 | 56,511 | |
| Interruptible | 132W | 0 | 0 | 0 | 0 | 0 | |
| Total Retail Sales for GTI | | 4,684,903 | 2,791,334 | 2,046,332 | (745,002) | 3,939,901 | Total retail sales for PGA commodity deferral, includes interruptible rate schedules |
| Total 146 Transportation Sales | | | | | | | |
| | 146 | 2,212,315 | 2,139,895 | 1,869,363 | (270,532) | 1,941,783 | |
| | | 2,212,315 | 2,139,895 | 1,869,363 | (270,532) | 1,941,783 | |
| Total 147 & 148 Transportation Sales | | | | | | | |
| | 147 | 273,346 | 0 | 0 | 0 | 273,346 | |
| | 148 | 3,645,014 | 3,645,014 | 3,002,677 | (642,337) | 3,002,677 | |
| | | 3,918,360 | 3,645,014 | 3,002,677 | (642,337) | 3,276,023 | |
| Total sales | | 10,815,578 | 8,576,243 | 6,918,372 | (1,657,871) | 9,157,707 | |
| Schedule Sum for Demand Deferral: | | | | | | | |
| Firm | 101 | 2,608,175 | 1,837,813 | 1,198,127 | (639,686) | 1,968,489 | |
| Firm | 111 | 1,893,527 | 843,542 | 711,919 | (131,623) | 1,561,904 | |
| Firm | 112 | 0 | 0 | 0 | 0 | 0 | |
| Firm | 121 | 296,555 | 109,979 | 136,286 | 26,307 | 322,862 | |
| Firm | 122 | 30,135 | 0 | 0 | 0 | 30,135 | |
| Interruptible | 131 | 0 | 0 | 0 | 0 | 0 | |
| Interruptible | 132 | 56,511 | 0 | 0 | 0 | 56,511 | |
| Transportation | 146 | 2,212,315 | 2,139,895 | 1,869,363 | (270,532) | 1,941,783 | |
| | | 6,897,218 | 4,931,229 | 3,915,695 | (1,015,534) | 5,881,684 | Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation |
| Schedule Sum for Commodity and Demand Amortization: | | | | | | | |
| Firm | 101 | 2,608,175 | 1,837,813 | 1,198,127 | (639,686) | 1,968,489 | |
| Firm | 111 | 1,893,527 | 843,542 | 711,919 | (131,623) | 1,561,904 | |
| Firm | 121 | 296,555 | 109,979 | 136,286 | 26,307 | 322,862 | |
| 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 | 132W | 0 | 0 | 0 | 0 | 0 | Special amortization rate |
| Transportation | 146 | 2,212,315 | 2,139,895 | 1,869,363 | (270,532) | 1,941,783 | |
| | | 6,810,572 | 4,931,229 | 3,915,695 | (1,015,534) | 5,795,038 | Volumes for PGA Commodity & Demand Amortization |
| Firm | 112 | 0 | 0 | 0 | 0 | 0 | Annual lump sum amortization |
| Firm | 122 | 30,135 | 0 | 0 | 0 | 30,135 | Annual lump sum amortization |
| Interruptible | 132 | 56,511 | 0 | 0 | 0 | 56,511 | Annual lump sum amortization |
| Total Firm Sales | | 4,628,392 | 2,791,334 | 2,046,332 | (745,002) | 3,883,390 | |
| Total Interruptible Sales | | 56,511 | 0 | 0 | 0 | 56,511 | |
| Total Transportation Sales (Schedule 146) | | 2,212,315 | 2,139,895 | 1,869,363 | (270,532) | 1,941,783 | |
| Total Transportation Sales (Schedule 147 & 148) | | 3,918,360 | 3,645,014 | 3,002,677 | (642,337) | 3,276,023 | |
| Check total sales | | 10,815,578 | 8,576,243 | 6,918,372 | (1,657,871) | 9,157,707 | |
| | | 10,815,578 | 8,576,243 | 6,918,372 | | 9,157,707 | |

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| Description | GL Account | Rate Schedule | Balance Sheet Impact | Rate for Resource Accounting | Begin Date | End Date | Interest Rates |
|--|-----------------|---------------|----------------------|------------------------------|------------|-----------------|----------------|
| WA Interest Rate: FERC Natural Gas Interest Rate, changes quarterly | 191010 GD WA | 101 - 132 | Debit | \$0.36280 | 4/1/2015 | 6/30/2015 | 3.25% |
| WA Deferral Rates Commodity Rate | | 101 | Debit | \$0.11830 | 11/1/2014 | Next PGA filing | |
| | | 111/112 | Debit | \$0.11041 | 11/1/2014 | Next PGA filing | |
| | | 121/122 | Debit | \$0.09049 | 11/1/2014 | Next PGA filing | |
| | | 131/132 | Debit | \$0.06868 | 11/1/2014 | Next PGA filing | |
| | | 146 | Debit | \$0.00054 | 11/1/2014 | Next PGA filing | |
| WA Commodity & Demand Amortization Rates | 191000 GD WA | 101 | Debit | (\$0.00293) | 11/1/2014 | Next PGA filing | |
| | | 111 | Debit | (\$0.00556) | 11/1/2014 | Next PGA filing | |
| | | 112 | Credit | (\$0.01562) | 11/1/2014 | Next PGA filing | |
| | | 121 | Credit | (\$0.01036) | 11/1/2014 | Next PGA filing | |
| | | 122 | Credit | (\$0.02331) | 11/1/2014 | Next PGA filing | |
| | | 131 | Credit | \$0.03050 | 11/1/2014 | Next PGA filing | |
| | | 132 | Credit | | 11/1/2014 | Next PGA filing | |
| | | 146 | Credit | | 11/1/2014 | Next PGA filing | |
| WA Decoupling Mechanism Amortization (Sch 159) | 186328 GD WA | 101 | Debit | \$0.00000 | 11/1/2014 | Next PGA filing | |
| WA Jackson Prairie Amortization Rates | 191025 GD WA | 101-132 | Debit | (\$0.00039) | 11/1/2014 | Next PGA filing | |
| | | 146 | Debit | (\$0.00004) | 11/1/2014 | Next PGA filing | |
| ID Interest Rate Customer Deposit Rate changes annually check IPUC website | ORDER NO. 32922 | | | | 1/1/2015 | 12/31/2015 | 1.00% |
| ID Deferral Rates Commodity Rate (Without GTI) | 191010 GD ID | 101 - 132 | Debit | \$0.38272 | 11/1/2014 | Next PGA filing | |
| | | 101 - 122 | Debit | \$0.10721 | 11/1/2014 | Next PGA filing | |
| | | 101 | Debit | (\$0.00015) | 11/1/2014 | Next PGA filing | |
| | | 111 | Debit | (\$0.00015) | 11/1/2014 | Next PGA filing | |
| | | 131 | Debit | \$0.01042 | 11/1/2014 | Next PGA filing | |
| ID Commodity & Demand Amortization Rates | 191000 GD ID | 101 | Debit | \$0.00000 | 10/1/2013 | Next PGA filing | |
| | | 111 | Debit | \$0.01482 | 10/1/2013 | Next PGA filing | |
| | | 112 | Debit | \$0.00000 | 10/1/2013 | Next PGA filing | |
| | | 121 | Debit | \$0.01482 | 10/1/2013 | Next PGA filing | |
| | | 131 | Debit | \$0.01482 | 10/1/2013 | Next PGA filing | |
| ID Earnings Test Amortization Rates | 191015 GD ID | 101 | Debit | \$0.00000 | 10/1/2013 | Next PGA filing | |
| | | 111 | Debit | \$0.01482 | 10/1/2013 | Next PGA filing | |
| | | 112 | Debit | \$0.00000 | 10/1/2013 | Next PGA filing | |
| | | 121 | Debit | \$0.01482 | 10/1/2013 | Next PGA filing | |
| | | 131 | Debit | \$0.01482 | 10/1/2013 | Next PGA filing | |

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