



January 20, 2017

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 2016. 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 contact me at via email at [annette.brandon@avistacorp.com](mailto:annette.brandon@avistacorp.com) or via telephone at (509) 495-4873.

Sincerely,

A handwritten signature in black ink that reads "Annette Brandon". The signature is written in a cursive, flowing style.

Annette Brandon  
Sr. Regulatory Analyst  
State and Federal Regulation

Enclosures

### Avista Corporation Journal Entry

Effective Date: 201612

Journal: 430-GAS WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Jenny Berg

Last Saved: 01/06/2017 9:07 AM

Submitted by: Jenny Berg

Approval Requested: 01/06/2017 9:07 AM

Approved by:

Totals: 34,940,153.53 34,940,153.53

Explanation:

To account for the commodity and demand purchases for the Washington and Idaho jurisdictions.

*Jenny Berg*  
 Prepared by Jenny Berg  
*J.F. M...*  
 Reviewed by

*1/6/17*  
 Date  
*1/6/17*  
 Date

Approved for Entry  
 Corporate Accounting use Only  
 Date

**Avista Corporation Journal Entry**

Effective Date: 201612

Journal: 430-GAS WA/ID

Team: Resource Accounting

Last Saved by: Jenny Berg

Last Saved: 01/06/2017 9:07 AM

Type: C

Submitted by: Jenny Berg

Approval Requested: 01/06/2017 9:07 AM

Category: DJ

Approved by:

Currency: USD

Seq	Co	FERC	Set	Jur	S/L	Debit	Credit	Comment
10	001	804600 - GAS PURCHASES - FINANCIAL	GD	AN	DL	597,472.40		Gas Financial Derivatives
20	001	134122 - OTHER SPECIAL DEPOSITS - MIZUHO	ZZ	ZZ	DL		487,731.29	Gas Financial Derivatives
30	001	134123 - OTHER SPECIAL DEPOSITS - WELLS FARGO	ZZ	ZZ	DL		109,741.11	Gas Financial Derivatives
40	001	804000 - GAS COSTS-COMMODITY	GD	AN	DL	14,220,206.20		Physical Commodity Costs
50	001	804001 - GAS COSTS-DEMAND	GD	AN	DL	2,194,856.66		Transport/Demand Costs
60	001	804002 - TRANSPORT VARIABLE CHARGES	GD	AN	DL	150,263.88		Transport Variable Costs
70	001	804010 - GAS COSTS - FX HEDGE	GD	AN	DL	24,814.67		FX Hedge Effect
80	001	804730 - GAS COSTS-INTRACO LDC GAS	GD	AN	DL	1,359,169.39		Interco Purchases Thermal
90	001	811000 - GAS USED FOR PRODUCTS EXTRACTION	GD	AN	DL		38,848.57	Cochrane Extract Credit
100	001	176745 - DERIV INSTR ASSET - FX HEDGE ST	ZZ	ZZ	DL		5,071.98	Derivative Instr Asset - FX Hedge
110	001	232130 - ACCTS PAY-GAS SUPPLY TRANSACTIONS	ZZ	ZZ	DL		17,885,647.56	A/P Avista Utilities LDC Gas
120	001	245745 - DERIV INSTR LIAB - FX HEDGE	ZZ	ZZ	DL		19,742.69	Derivative Instr Liability - FX Hedge
130	001	808100 - GAS STORAGE WITHDRAWALS	GD	AN	DL	5,732,130.03		Storage Withdrawals
140	001	808200 - GAS STORAGE INJECTIONS	GD	AN	DL		686,951.94	Storage Injections
150	001	164100 - GAS STORED UNDERGND-408A VA-JP	GD	AN	DL		5,174,141.86	Gas Storage Inventory JP
160	001	164115 - GAS STORED UNDERGRND-CLAY BASIN	GD	AA	DL	128,963.77		Questar
170	001	232130 - ACCTS PAY-GAS SUPPLY TRANSACTIONS	ZZ	ZZ	DL	4,880,474.24		Intra-Company Transfer Thermal AN (LDC Purchase From Thermal)
180	001	142150 - CUST ACCT REC-CT FUEL SALES	ZZ	ZZ	DL		4,880,474.24	Intra-Company Transfer Thermal AN (LDC Purchase From Thermal)
190	001	142600 - CUST ACCT REC-RESALE GAS	ZZ	ZZ	DL		5,573,056.42	Intra-Company Transfer Thermal AN (LDC Sale To Thermal)
200	001	232620 - ACCTS PAY-TURBINE GAS	ZZ	ZZ	DL	5,573,056.42		Intra-Company Transfer Thermal AN (LDC Sale To Thermal)
210	001	804700 - GAS COSTS-OFFSYSTEM BOOKOUT	GD	AN	DL	21,139.00		Provide Bookout dollars for SEC reporting
220	001	804711 - GAS COST - BOOKOUT OFFSET	GD	AN	DL		21,139.00	Provide Bookout dollars offset
230	001	804000 - GAS COSTS-COMMODITY	GD	AN	DL	7,000.00		AN Odorization Expense Accrual
240	001	232130 - ACCTS PAY-GAS SUPPLY TRANSACTIONS	ZZ	ZZ	DL		7,000.00	AN Odorization Expense Accrual
250	001	426500 - MISC INCOME DEDUCTIONS-OTHER DEDUCT	GD	AA	DL	50,606.87		Merchandise Process Fee Reclass
260	001	426300 - PENALTIES	GD	AA	DL		50,606.87	Merchandise Process Fee Reclass



*M*

**Washington/Idaho Gas Costs** Dec-16  
GL Account Costs

<b>Nucleus Storage acct. JPRAIRIEAN -100408</b>		
JP Injections	808200 GD AN	\$ (493,742.76) ✓
JP Withdrawals	808100 GD AN	\$ 5,667,884.54 ✓
Total JP	164100 GD AN	\$ 5,174,141.78 ✓

Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (193,209.18) ✓
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 64,245.43 ✓
Total Clay Basin	164115 GD AA	\$ (128,963.75) ✓

**Total Net Storage (Injections)/Withdrawals** \$ 5,045,178.03

<b>NUCUT PURCHASES (GL Estimate Report)</b>		
Commodity Purchases	804000 GD AN	\$ 14,220,206.20 ✓
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,194,856.66 ✓
Variable Demand (Transport) Costs	804002 GD AN	\$ 150,263.88 ✓
Hedge Activity	804010 GD AN	\$ 24,814.67 ✓
Financial Settlements	804600 GD AN	\$ 597,472.40 ✓
Interco Purchase from Thermal	804730 GD AN	\$ 1,359,169.39 ✓
Cochrane Credit	811000 GD AN	\$ (38,848.57) ✓

<b>Information from other journals -Deferred Costs:</b>		
WA Imbalance from DJ 436	804000 GD AN	\$ (111,632.43) ✓
ID Imbalance from DJ 436	804000 GD AN	\$ (52,205.05) ✓
M Chemical Accrual	804000 GD AN	\$ 7,000.00 ✓
Broker Fees DJ 471	804017 GD AN	\$ 25,557.85 ✓
Mizuho Journal DJ 473	804017 GD AN	\$ 4,057.42 ✓
Wells Fargo Journal DJ 473	804017 GD AN	\$ 9,707.40 ✓
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483700	\$ (10,964,483.49) ✓
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00) ✓
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ 36,128.68 ✓
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ - ✓
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (17,581.58) ✓
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ - ✓
<b>Total Costs for Deferral including net gas costs</b>		<b>\$ 12,114,661.46</b> Tie to Deferral Entry

483600 GD AN	\$ 627,910.41	Input fr GLE Sales
483000 GD AN	\$ (8,399,426.89)	Input fr GLE Sales
483730 GD AN	\$ (3,192,967.01)	Input fr GLE Sales
	(10,964,483.49)	

Journal # 430 Entry	Dr.	Cr.	
232130 ZZ ZZ	\$ 4,880,474.24		Intra-Co Transfer Thermal AN (LDC Purchase fr
142150 ZZ ZZ		\$ (4,880,474.24)	Intra-Co Transfer Thermal AN (LDC Purchase fr
142600 ZZ ZZ		\$ (5,573,056.42)	Intra-Co Transfer Thermal AN (LDC Sale to The
232620 ZZ ZZ	\$ 5,573,056.42		Intra-Co Transfer Thermal AN (LDC Sale to The
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	\$ 21,139.00		Provide Bookout dollars for SEC reporting
804711.GD.AN		\$ (21,139.00)	Provide Bookout dollars offset
804000.GD.AN	\$ 7,000.00		AN Odorization Expense Accrual
232130.ZZ.ZZ		\$ (7,000.00)	AN Odorization Expense Accrual
426500.GD.AA	\$ 50,606.87		Merchandise Process Fee Reclass
426300.GD.AA		\$ (50,606.87)	Merchandise Process Fee Reclass
232130 ZZ ZZ			Misc Rounding Adjustment
903000 CD AA			Misc Rounding Adjustment
142600 ZZ ZZ			Misc Rounding Adjustment
903000 CD AA			Misc Rounding Adjustment
232620 ZZ ZZ			Misc Rounding Adjustment
903000 CD AA			Misc Rounding Adjustment
253028 GD AN			Fortis Bank Fees
903000 CD AA			Fortis Bank Fees
	Total Other Adj	\$ 10,532,276.53	\$ (10,532,276.53)

Total from GLE	\$ 24,407,877.00	\$ (24,407,877.00)
Total DJ 430	\$ 34,940,153.53	\$ (34,940,153.53)



# Gas by GL Account - Estimate

Page: 1  
 Print Date: 01/05/17  
 12:38:52 PM  
 Database: NUCUT  
 argasbyglest

Accounting Month: 201612  
 Direction: ALL  
 Service Code: GD  
 Strategy: ALL  
 Jurisdiction: AN *M*  
 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**

**Physical Gas Purchase LDC AN**

BP Canada Energy Group ULC	GAS		251,085		\$556,990.59	\$556,990.59
BP Energy Company	GAS		150,921		\$517,815.91	\$517,815.91
Cargill Inc.	GAS		46,400		\$151,304.25	\$151,304.25
Citadel Energy Marketing LLC	GAS		31,028		\$103,688.28	\$103,688.28
Concord Energy, LLC	GAS		57,046		\$199,945.07	\$199,945.07
EDF Trading North America, LLC	GAS		149,935		\$519,246.09	\$519,246.09
Enstor Energy Services, LLC	GAS		9,628		\$33,883.48	\$33,883.48
FortisBC Energy Inc.	GAS		485,900		\$1,638,139.36	\$1,638,139.36
Freepoint Commodities LLC	GAS		310,000		\$662,811.00	\$662,811.00
IGI Resources Inc.	GAS		6,300		\$21,735.00	\$21,735.00
Macquarie Energy Canada Ltd	GAS		1,421,350		\$3,110,609.75	\$3,110,609.75
Macquarie Energy LLC	GAS		21,370		\$73,085.14	\$73,085.14
Mieco, Inc.	GAS		89,473		\$304,297.59	\$304,297.59
Morgan Stanley Capital Group Inc.	GAS		57,350		\$210,761.25	\$210,761.25
National Bank of Canada	GAS		367,350		\$885,088.75	\$885,088.75
Natural Gas Exchange, Inc.	GAS		1,275,361		\$3,656,989.62	\$3,656,989.62
Natural Gas Exchange, Inc.	ACCTGS			(\$3,918.20)		(\$3,918.20)
Noble America Gas & Power Corp.	GAS		70,484		\$239,250.88	\$239,250.88
Occidental Energy Marketing, Inc.	GAS		120,880		\$425,842.66	\$425,842.66
Powerex	GAS		28,800		\$112,770.00	\$112,770.00
Puget Sound Energy, Inc.	GAS		25,000		\$87,150.00	\$87,150.00
Sacramento Municipal Utility District	GAS		4,006		\$13,397.34	\$13,397.34
Sequent Energy Management, L.P.	GAS		17,730		\$61,767.40	\$61,767.40
Shell Energy North America (US) L.P.	GAS		16,952		\$59,494.46	\$59,494.46
Suncor Energy Marketing Inc.	GAS		5,000		\$17,450.00	\$17,450.00
Tenaska Marketing Ventures	GAS		9,852		\$35,511.65	\$35,511.65
Twin Eagle Resource Management, LLC	GAS		83,123		\$293,089.51	\$293,089.51
United Energy Trading LLC	GAS		67,165		\$232,009.37	\$232,009.37
<b>001-804000-GD-AN-DL</b>	<b>TOTALS:</b>		<b>5,179,489</b>	<b>(\$3,918.20)</b>	<b>\$14,224,124.40</b>	<b>\$14,220,206.20</b>





# Gas by GL Account - Estimate

Page: 2  
 Print Date: 01/05/17  
 12:38:52 PM  
 Database: NUCUT  
 arpgasbyglest

Accounting Month: 201612  
 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			\$252,729.32		\$252,729.32
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT			(\$3,418.47)		(\$3,418.47)
Northwest Pipeline Corporation	TPORT			\$4,585,838.33		\$4,585,838.33
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$2,336,662.51)		(\$2,336,662.51)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$443,634.80)		(\$443,634.80)
Northwest Pipeline Corporation-->Clearwater Paper Corporation	TPORT			(\$73,643.38)		(\$73,643.38)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$126,752.80)		(\$126,752.80)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$142,596.90)		(\$142,596.90)





# Gas by GL Account - Estimate

Accounting Month: 201612  
 Direction: ALL  
 Service Code: GD  
 Strategy: ALL  
 Jurisdiction: AN  
 Deal Type: ALL  
 Counter Party: ALL  
 Exclude Intra-Co Heat Rate: Y  
 Deal Number Exclusions: N

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

## GD

### PURCHASE

Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT					(\$81,755.56)	(\$81,755.56)
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT					(\$102,112.06)	(\$102,112.06)
Questar Pipeline Company	ACCTSP					\$1,850.00	\$1,850.00
Questar Pipeline Company	ACCTSP					(\$2,977.75)	(\$2,977.75)
Spectra Energy - Westcoast Energy Inc.	TPORT					\$59,912.64	\$59,912.64
Spectra Energy - Westcoast Energy Inc.	ACCTGS					\$283.63	\$283.63
Spectra Energy - Westcoast Energy Inc.	ACCTSP					\$6,032.07	\$6,032.07
TransCanada Foothills Pipe Lines Ltd.	TPORT					\$205,133.54	\$205,133.54
TransCanada Foothills Pipe Lines Ltd.	ACCTGS					\$897.99	\$897.99
TransCanada Nova Gas Transmission Ltd.	ACCTGS					\$1,725.38	\$1,725.38
TransCanada Nova Gas Transmission Ltd.	TPORT					\$394,007.99	\$394,007.99
<b>001-804001-GD-AN-DL</b>	<b>TOTALS:</b>					(\$70.75)	\$2,194,927.41
							\$2,194,856.66

### Variable Transport Charges AN

Gas Transmission Northwest Corporation	TPORT					\$8,982.55	\$8,982.55
Gas Transmission Northwest Corporation	ACCTGS					\$244.31	\$244.31
Northwest Pipeline Corporation	ACCTSP					(\$1,179.48)	(\$1,179.48)
Northwest Pipeline Corporation	ACCTSP					(\$2,473.26)	(\$2,473.26)
Northwest Pipeline Corporation	TPORT					\$145,873.85	\$145,873.85
Spectra Energy - Westcoast Energy Inc.	TPORT					\$0.00	\$0.00
Spectra Energy - Westcoast Energy Inc.	TPORT					\$0.00	\$0.00
Spectra Energy - Westcoast Energy Inc.	ACCTGS					(\$1,184.09)	(\$1,184.09)
TransCanada Foothills Pipe Lines Ltd.	ACCTGS					\$0.00	\$0.00
TransCanada Foothills Pipe Lines Ltd.	TPORT					\$0.00	\$0.00
<b>001-804002-GD-AN-DL</b>	<b>TOTALS:</b>					(\$2,363.57)	\$152,627.45
							\$150,263.88

### Gas Cost - FX Hedge AN

Avista Corporation	ACCTGS					\$24,814.67	\$24,814.67
<b>001-804010-GD-AN-DL</b>	<b>TOTALS:</b>					\$24,814.67	\$24,814.67

### Gas Financial Derivatives AN

Mizuho Securities USA Inc.	BSWPS					\$411,255.84	\$411,255.84
Mizuho Securities USA Inc.	FSWPS					(\$313,906.00)	(\$313,906.00)
Mizuho Securities USA Inc.	FSWPS					\$390,381.45	\$390,381.45
Wells Fargo Securities, LLC	FSWPS					\$22,997.35	\$22,997.35
Wells Fargo Securities, LLC	BSWPS					\$322,343.76	\$322,343.76
Wells Fargo Securities, LLC	FSWPS					(\$235,600.00)	(\$235,600.00)
<b>001-804600-GD-AN-DL</b>	<b>TOTALS:</b>					\$597,472.40	\$597,472.40

### Intra-company Gas Purchases AN

Avista Corporation	GAS		500,649			\$1,359,169.39	\$1,359,169.39
<b>001-804730-GD-AN-DL</b>	<b>TOTALS:</b>		500,649			\$1,359,169.39	\$1,359,169.39

### Gas Storage Withdrawal AN

Jackson Prairie - AN	STOR		3,411,549			\$5,667,884.62	\$5,667,884.62
Questar Intrap Storage - AA	STOR		21,009			\$64,245.41	\$64,245.41
<b>001-808100-GD-AN-DL</b>	<b>TOTALS:</b>		3,432,558			\$5,732,130.03	\$5,732,130.03



# Gas by GL Account - Estimate

Page: 4  
 Print Date: 01/05/17 12:38:52 PM  
 Database: NUCUT arpgasbyglest

Accounting Month: 201612  
 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

<b>Gas Storage Injection AN</b>						
Jackson Prairie - AN	STOR		(142,361)		(\$493,742.76)	(\$493,742.76) ✓
Questar Intrup Storage - AA	STOR		(59,786)		(\$193,209.18)	(\$193,209.18) ✓
001-808200-GD-AN-DL	<b>TOTALS:</b>		(202,147)		(\$686,951.94)	(\$686,951.94) ✓
<b>Gas Used for Product Extraction AN</b>						
Cochrane/Empress Partnership	ACCTGS				(\$38,848.57)	(\$38,848.57) ✓
001-811000-GD-AN-DL	<b>TOTALS:</b>				(\$38,848.57)	(\$38,848.57) ✓
<b>Other Special Deposits - Mizuho</b>						
Mizuho Securities USA Inc.	FSWPS				\$313,906.00	\$313,906.00 ✓
Mizuho Securities USA Inc.	BSWPS				(\$411,255.84)	(\$411,255.84) ✓
Mizuho Securities USA Inc.	FSWPS				(\$390,381.45)	(\$390,381.45) ✓
001-134122-ZZ-ZZ-DL	<b>TOTALS:</b>				(\$487,731.29)	(\$487,731.29) ✓
<b>Other Special Deposits - Wells</b>						
Wells Fargo Securities, LLC	FSWPS				\$235,600.00	\$235,600.00 ✓
Wells Fargo Securities, LLC	BSWPS				(\$322,343.76)	(\$322,343.76) ✓
Wells Fargo Securities, LLC	FSWPS				(\$22,997.35)	(\$22,997.35) ✓
001-134123-ZZ-ZZ-DL	<b>TOTALS:</b>				(\$109,741.11)	(\$109,741.11) ✓
<b>Gas Storage Inventory WA/ID</b>						
Jackson Prairie - AN	STOR				(\$5,174,141.86)	(\$5,174,141.86) ✓
001-164100-GD-AN-DL	<b>TOTALS:</b>				(\$5,174,141.86)	(\$5,174,141.86) ✓
<b>Questar Gas Storage Inventory AA</b>						
Questar Intrup Storage - AA	STOR				\$128,963.77	\$128,963.77 ✓
001-164115-GD-AA-DL	<b>TOTALS:</b>				\$128,963.77	\$128,963.77 ✓
<b>Deriv Instr Asset - FX Hedge</b>						
Avista Corporation	ACCTGS				(\$5,071.98)	(\$5,071.98) ✓
001-176745-ZZ-ZZ-DL	<b>TOTALS:</b>				(\$5,071.98)	(\$5,071.98) ✓





# Gas by GL Account - Estimate

Page: 5  
 Print Date: 01/05/17  
 12:38:52 PM  
 Database: NUCUT  
 argasbyglest

Accounting Month: 201612  
 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

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD
<b>A/P Avista Utilities LDC Gas</b>						
Avista Corporation	GAS				(\$1,359,169.39)	(\$1,359,169.39)
BP Canada Energy Group ULC	GAS				(\$556,990.59)	(\$556,990.59)
BP Energy Company	GAS				(\$517,815.91)	(\$517,815.91)
Cargill Inc.	GAS				(\$151,304.25)	(\$151,304.25)
Citadel Energy Marketing LLC	GAS				(\$103,688.28)	(\$103,688.28)
Cochrane/Empress Partnership	ACCTGS				\$38,848.57	\$38,848.57
Concord Energy, LLC	GAS				(\$199,945.07)	(\$199,945.07)
EDF Trading North America, LLC	GAS				(\$519,246.09)	(\$519,246.09)
Enstor Energy Services, LLC	GAS				(\$33,883.48)	(\$33,883.48)
FortisBC Energy Inc.	GAS				(\$1,638,139.36)	(\$1,638,139.36)
Freepoint Commodities LLC	GAS				(\$662,811.00)	(\$662,811.00)
Gas Transmission Northwest Corporation	TPORT				(\$261,711.87)	(\$261,711.87)
Gas Transmission Northwest Corporation	ACCTGS				(\$244.31)	(\$244.31)
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT				\$3,418.47	\$3,418.47
IGI Resources Inc.	GAS				(\$21,735.00)	(\$21,735.00)
Macquarie Energy Canada Ltd	GAS				(\$3,110,609.75)	(\$3,110,609.75)
Macquarie Energy LLC	GAS				(\$73,085.14)	(\$73,085.14)
Mieco, Inc.	GAS				(\$304,297.59)	(\$304,297.59)
Morgan Stanley Capital Group Inc.	GAS				(\$210,761.25)	(\$210,761.25)
National Bank of Canada	GAS				(\$885,088.75)	(\$885,088.75)
Natural Gas Exchange, Inc.	ACCTGS			\$3,918.20		\$3,918.20
Natural Gas Exchange, Inc.	GAS				(\$3,656,989.62)	(\$3,656,989.62)
Noble America Gas & Power Corp.	GAS				(\$239,250.88)	(\$239,250.88)
Northwest Pipeline Corporation	ACCTSP			\$1,179.48		\$1,179.48
Northwest Pipeline Corporation	ACCTSP				\$2,473.26	\$2,473.26
Northwest Pipeline Corporation	TPORT				(\$4,731,712.18)	(\$4,731,712.18)
Northwest Pipeline Corporation-->Avista Corporation	TPORT				\$2,336,662.51	\$2,336,662.51
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT				\$443,634.80	\$443,634.80
Northwest Pipeline Corporation-->Clearwater Paper Corporation	TPORT				\$73,643.38	\$73,643.38
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT				\$126,752.80	\$126,752.80
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				\$142,596.90	\$142,596.90



# Gas by GL Account - Estimate

Page: 6  
 Print Date: 01/05/17  
 12:38:52 PM  
 Database: NUCUT  
 arpgasbyglst

Accounting Month: 201612  
 Direction: ALL  
 Service Code: GD  
 Strategy: ALL  
 Jurisdiction: AN  
 Deal Type: ALL  
 Counter Party: ALL  
 Exclude Intra-Co Heat Rate: Y  
 Deal Number Exclusions: N

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

## GD

### PURCHASE

Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT				\$81,755.56	\$81,755.56
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				\$102,112.06	\$102,112.06
Occidental Energy Marketing, Inc.	GAS				(\$425,842.66)	(\$425,842.66)
Powerex	GAS				(\$112,770.00)	(\$112,770.00)
Puget Sound Energy, Inc.	GAS				(\$87,150.00)	(\$87,150.00)
Questar Pipeline Company	ACCTSP				(\$1,850.00)	(\$1,850.00)
Questar Pipeline Company	ACCTSP			\$2,977.75		\$2,977.75
Sacramento Municipal Utility District	GAS				(\$13,397.34)	(\$13,397.34)
Sequent Energy Management, L.P.	GAS				(\$61,767.40)	(\$61,767.40)
Shell Energy North America (US) L.P.	GAS				(\$59,494.46)	(\$59,494.46)
Spectra Energy - Westcoast Energy Inc.	TPORT				(\$59,912.64)	(\$59,912.64)
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$900.46		\$900.46
Spectra Energy - Westcoast Energy Inc.	ACCTSP				(\$6,032.07)	(\$6,032.07)
Spectra Energy - Westcoast Energy Inc.	TPORT			\$0.00		\$0.00
Suncor Energy Marketing Inc.	GAS				(\$17,450.00)	(\$17,450.00)
Tenaska Marketing Ventures	GAS				(\$35,511.65)	(\$35,511.65)
TransCanada Foothills Pipe Lines Ltd.	TPORT				(\$205,133.54)	(\$205,133.54)
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$897.99)		(\$897.99)
TransCanada Nova Gas Transmission Ltd.	TPORT				(\$394,007.99)	(\$394,007.99)
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$1,725.38)		(\$1,725.38)
Twin Eagle Resource Management, LLC	GAS				(\$293,089.51)	(\$293,089.51)
United Energy Trading LLC	GAS				(\$232,009.37)	(\$232,009.37)
<b>001-232130-ZZ-ZZ-DL</b>	<b>TOTALS:</b>				\$6,352.52	(\$17,892,000.08)
<b>Deriv Instr Liab - FX Hedge</b>						
Avista Corporation	ACCTGS				(\$19,742.69)	(\$19,742.69)
<b>001-245745-ZZ-ZZ-DL</b>	<b>TOTALS:</b>				(\$19,742.69)	(\$19,742.69)
<b>GD PURCHASE</b>	<b>TOTALS:</b>		8,910,549		\$0.00	\$0.00

✓  
✓



# Gas by GL Account - Estimate

Page: 7  
 Print Date: 01/05/17 12:38:52 PM  
 Database: NUCUT arpgasbyglst

Accounting Month: 201612  
 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**  
**SALE**

**Physical Gas Sales AN**

BP Canada Energy Group ULC	GAS		558,000		(\$1,831,635.00)	(\$1,831,635.00)
BP Canada Energy Marketing, Corp.	GAS		24,000		(\$83,215.00)	(\$83,215.00)
BP Energy Company	GAS		4,487		(\$14,358.40)	(\$14,358.40)
Cargill Limited	GAS		2,070		(\$7,456.50)	(\$7,456.50)
Citadel Energy Marketing LLC	GAS		1,248		(\$4,430.40)	(\$4,430.40)
Concord Energy, LLC	GAS		23,500		(\$88,950.00)	(\$88,950.00)
ConocoPhillips Canada Marketing & Trading ULC	GAS		139,500		(\$458,257.50)	(\$458,257.50)
Enstor Energy Services, LLC	GAS		285,240		(\$930,047.40)	(\$930,047.40)
FortisBC Energy Inc.	GAS		926,471		(\$1,677,522.72)	(\$1,677,522.72)
IGI Resources Inc.	GAS		24,900		(\$91,632.00)	(\$91,632.00)
Idaho Power Company	GAS		9,000		(\$33,300.00)	(\$33,300.00)
Koch Energy Services, LLC	GAS		10,000		(\$36,300.00)	(\$36,300.00)
Macquarie Energy LLC	GAS		3,396		(\$11,037.00)	(\$11,037.00)
Morgan Stanley Capital Group Inc.	GAS		4,500		(\$14,175.00)	(\$14,175.00)
NJR Energy Services Company	GAS		2,880		(\$9,072.00)	(\$9,072.00)
Natural Gas Exchange, Inc.	ACCTGS			\$223.22		\$223.22
Natural Gas Exchange, Inc.	GAS	81		(\$149.29)		(\$149.29)
Natural Gas Exchange, Inc.	GAS		718,560		(\$2,955,083.40)	(\$2,955,083.40)
Powerex	GAS		27,270		(\$105,007.50)	(\$105,007.50)
Sequent Energy Management, L.P.	GAS		1,620		(\$5,103.00)	(\$5,103.00)
Shell Energy North America (US) L.P.	GAS		1,680		(\$5,796.00)	(\$5,796.00)
Tenaska Marketing Ventures	GAS		5,320		(\$18,354.00)	(\$18,354.00)
United Energy Trading LLC	GAS		5,100		(\$18,768.00)	(\$18,768.00)
<b>001-483000-GD-AN-DL</b>	<b>TOTALS:</b>		<b>81</b>	<b>2,778,742</b>	<b>\$73.93</b>	<b>(\$8,399,500.82)</b>

**Gas Sales for Resale Financial AN**

Mizuho Securities USA Inc.	BSWPS				\$27,202.50	\$27,202.50
Mizuho Securities USA Inc.	FSWPS				\$397,575.00	\$397,575.00
Mizuho Securities USA Inc.	BSWPS				(\$57,948.31)	(\$57,948.31)
Wells Fargo Securities, LLC	FSWPS				\$368,838.00	\$368,838.00
Wells Fargo Securities, LLC	BSWPS				\$6,486.75	\$6,486.75
Wells Fargo Securities, LLC	BSWPS				(\$114,243.53)	(\$114,243.53)
<b>001-483600-GD-AN-DL</b>	<b>TOTALS:</b>				<b>\$627,910.41</b>	<b>\$627,910.41</b>

**Intra-company Gas Sales AN**

Avista Corporation	GAS		983,406		(\$3,192,967.01)	(\$3,192,967.01)
<b>001-483730-GD-AN-DL</b>	<b>TOTALS:</b>		<b>983,406</b>		<b>(\$3,192,967.01)</b>	<b>(\$3,192,967.01)</b>

**Deferred Exchange Reservation Fee**

FortisBC Energy Inc.	ACCTGS				(\$375,000.00)	(\$375,000.00)
<b>001-495028-GD-AN-DL</b>	<b>TOTALS:</b>				<b>(\$375,000.00)</b>	<b>(\$375,000.00)</b>

**Other Special Deposits - Mizuho**

Mizuho Securities USA Inc.	FSWPS				(\$397,575.00)	(\$397,575.00)
Mizuho Securities USA Inc.	BSWPS				\$57,948.31	\$57,948.31
Mizuho Securities USA Inc.	BSWPS				(\$27,202.50)	(\$27,202.50)
<b>001-134122-ZZ-ZZ-DL</b>	<b>TOTALS:</b>				<b>(\$366,829.19)</b>	<b>(\$366,829.19)</b>





# Gas by GL Account - Estimate

Page: 8  
 Print Date: 01/05/17  
 12:38:52 PM  
 Database: NUCUT  
 arpgasbyglest

Accounting Month: 201612  
 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**  
**SALE**

**Other Special Deposits - Wells**

Wells Fargo Securities, LLC	BSWPS				(\$6,486.75)	(\$6,486.75)
Wells Fargo Securities, LLC	BSWPS				\$114,243.53	\$114,243.53
Wells Fargo Securities, LLC	FSWPS				(\$368,838.00)	(\$368,838.00)
<b>001-134123-ZZ-ZZ-DL</b>	<b>TOTALS:</b>				(\$261,081.22)	(\$261,081.22)

**A/R LDC Gas Sales for Resale**

Avista Corporation	GAS				\$3,192,967.01	\$3,192,967.01
BP Canada Energy Group ULC	GAS				\$1,831,635.00	\$1,831,635.00
BP Canada Energy Marketing, Corp.	GAS				\$83,215.00	\$83,215.00
BP Energy Company	GAS				\$14,358.40	\$14,358.40
Cargill Limited	GAS				\$7,456.50	\$7,456.50
Citadel Energy Marketing LLC	GAS				\$4,430.40	\$4,430.40
Concord Energy, LLC	GAS				\$88,950.00	\$88,950.00
ConocoPhillips Canada Marketing & Trading ULC	GAS				\$458,257.50	\$458,257.50
Enstor Energy Services, LLC	GAS				\$930,047.40	\$930,047.40
FortisBC Energy Inc.	GAS				\$1,677,522.72	\$1,677,522.72
IGI Resources Inc.	GAS				\$91,632.00	\$91,632.00
Idaho Power Company	GAS				\$33,300.00	\$33,300.00
Koch Energy Services, LLC	GAS				\$36,300.00	\$36,300.00
Macquarie Energy LLC	GAS				\$11,037.00	\$11,037.00
Morgan Stanley Capital Group Inc.	GAS				\$14,175.00	\$14,175.00
NJR Energy Services Company	GAS				\$9,072.00	\$9,072.00
Natural Gas Exchange, Inc.	ACCTGS				(\$223.22)	(\$223.22)
Natural Gas Exchange, Inc.	GAS				\$149.29	\$149.29
Natural Gas Exchange, Inc.	GAS				\$2,955,083.40	\$2,955,083.40
Powerex	GAS				\$105,007.50	\$105,007.50
Sequent Energy Management, L.P.	GAS				\$5,103.00	\$5,103.00
Shell Energy North America (US) L.P.	GAS				\$5,796.00	\$5,796.00
Tenaska Marketing Ventures	GAS				\$18,354.00	\$18,354.00
United Energy Trading LLC	GAS				\$18,768.00	\$18,768.00
<b>001-142600-ZZ-ZZ-DL</b>	<b>TOTALS:</b>				(\$73.93)	\$11,592,467.83

**Reg Liability Deferred Gas Exchange**

FortisBC Energy Inc.	ACCTGS				\$375,000.00	\$375,000.00
<b>001-253028-GD-AN-DL</b>	<b>TOTALS:</b>				\$375,000.00	\$375,000.00

**GD SALE TOTALS:** 81 3,762,148 \$0.00 \$0.00 \$0.00





# Gas by GL Account - Estimate

Accounting Month: 201612  
 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*

## SUMMARY - PURCHASE - FINANCIAL

DEBIT AMOUNT	CREDIT AMOUNT	ACCOUNT	DESCRIPTION
\$597,472.40 ✓ ✓		001-804600-GD-AN-DL	Gas Financial Derivatives AN
	(\$487,731.29) ✓ ✓	001-134122-ZZ-ZZ-DL	Other Special Deposits - Mizuho
	(\$109,741.11) ✓ ✓	001-134123-ZZ-ZZ-DL	Other Special Deposits - Wells

## SUMMARY - PURCHASE - PHYSICAL

DEBIT AMOUNT	CREDIT AMOUNT	ACCOUNT	DESCRIPTION
\$14,220,206.20 ✓ ✓		001-804000-GD-AN-DL	Physical Gas Purchase LDC AN
\$2,194,856.66 ✓ ✓		001-804001-GD-AN-DL	Gas Transportation AN
\$150,263.88 ✓ ✓		001-804002-GD-AN-DL	Variable Transport Charges AN
\$24,814.67 ✓ ✓		001-804010-GD-AN-DL	Gas Cost - FX Hedge AN
\$1,359,169.39 ✓ ✓		001-804730-GD-AN-DL	Intra-company Gas Purchases AN
	(\$38,848.57) ✓ ✓	001-811000-GD-AN-DL	Gas Used for Product Extraction AN
	(\$5,071.98) ✓ ✓	001-176745-ZZ-ZZ-DL	Deriv Instr Asset - FX Hedge
	(\$17,885,647.56) ✓ ✓	001-232130-ZZ-ZZ-DL	A/P Avista Utilities LDC Gas
	(\$19,742.69) ✓ ✓	001-245745-ZZ-ZZ-DL	Deriv Instr Liab - FX Hedge

## SUMMARY - PURCHASE - STORAGE

DEBIT AMOUNT	CREDIT AMOUNT	ACCOUNT	DESCRIPTION
\$5,732,130.03 ✓ ✓		001-808100-GD-AN-DL	Gas Storage Withdrawal AN
	(\$686,951.94) ✓ ✓	001-808200-GD-AN-DL	Gas Storage Injection AN
	(\$5,174,141.86) ✓ ✓	001-164100-GD-AN-DL	Gas Storage Inventory WA/ID
\$128,963.77 ✓ ✓		001-164115-GD-AA-DL	Questar Gas Storage Inventory AA



# Gas by GL Account - Estimate

Accounting Month: 201612  
 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

SUMMARY - SALE - FINANCIAL			
DEBIT AMOUNT	CREDIT AMOUNT	ACCOUNT	DESCRIPTION
\$627,910.41		001-483600-GD-AN-DL	Gas Sales for Resale Financial AN
	(\$366,829.19)	001-134122-ZZ-ZZ-DL	Other Special Deposits - Mizuho
	(\$261,081.22)	001-134123-ZZ-ZZ-DL	Other Special Deposits - Wells

SUMMARY - SALE - PHYSICAL			
DEBIT AMOUNT	CREDIT AMOUNT	ACCOUNT	DESCRIPTION
	(\$8,399,426.89)	001-483000-GD-AN-DL	Physical Gas Sales AN
	(\$3,192,967.01)	001-483730-GD-AN-DL	Intra-company Gas Sales AN
	(\$375,000.00)	001-495028-GD-AN-DL	Deferred Exchange Reservation Fee
\$11,592,393.90		001-142600-ZZ-ZZ-DL	A/R LDC Gas Sales for Resale
\$375,000.00		001-253028-GD-AN-DL	Reg Liability Deferred Gas Exchange

GD					
REVENUE CLASS			VOLUME	DEBIT	CREDIT
AI - LDC Financial - Wells Fargo - AN	134123	ZZ	ZZ	.00	(261,081.22)
AI - LDC Financial - Wells Fargo - AN	483600	GD	AN	261,081.22	.00
AM - LDC Financial - Mizuho - AN	134122	ZZ	ZZ	.00	(366,829.19)
AM - LDC Financial - Mizuho - AN	483600	GD	AN	366,829.19	.00
GE - Gas Exchange	253028	GD	AN	375,000.00	.00
GE - Gas Exchange	495028	GD	AN	.00	(375,000.00)
GP - LDC Gas Physical - AN	142600	ZZ	ZZ	8,399,426.89	.00
GP - LDC Gas Physical - AN	483000	GD	AN	2,778,823	(8,399,426.89)
IN - Intraco LDC Gas - AN	142600	ZZ	ZZ	3,192,967.01	.00
IN - Intraco LDC Gas - AN	483730	GD	AN	983,406	(3,192,967.01)
			3,762,229	12,595,304.31	(12,595,304.31)



# Gas by GL Account - Estimate

Page: 1  
 Print Date: 01/05/17  
 12:20:53 PM  
 Database: NUCUT  
 argasbyglest

Accounting Month: 201612  
 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

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD
<b>Physical Gas Purchase LDC AN</b>						
BP Canada Energy Group ULC	GAS		251,085		\$556,990.59	\$556,990.59
BP Energy Company	GAS		150,921		\$517,815.91	\$517,815.91
Cargill Inc.	GAS		46,400		\$151,304.25	\$151,304.25
Citadel Energy Marketing LLC	GAS		31,028		\$103,688.28	\$103,688.28
Concord Energy, LLC	GAS		57,046		\$199,945.07	\$199,945.07
EDF Trading North America, LLC	GAS		149,935		\$519,246.09	\$519,246.09
Enstor Energy Services, LLC	GAS		9,628		\$33,883.48	\$33,883.48
FortisBC Energy Inc.	GAS		485,900		\$1,638,139.36	\$1,638,139.36
Freepoint Commodities LLC	GAS		310,000		\$662,811.00	\$662,811.00
IGI Resources Inc.	GAS		6,300		\$21,735.00	\$21,735.00
Macquarie Energy Canada Ltd	GAS		1,421,350		\$3,110,609.75	\$3,110,609.75
Macquarie Energy LLC	GAS		21,370		\$73,085.14	\$73,085.14
Mleco, Inc.	GAS		89,473		\$304,297.59	\$304,297.59
Morgan Stanley Capital Group Inc.	GAS		57,350		\$210,761.25	\$210,761.25
National Bank of Canada	GAS		367,350		\$885,088.75	\$885,088.75
Natural Gas Exchange, Inc.	ACCTGS			(\$3,918.20)		(\$3,918.20)
Natural Gas Exchange, Inc.	GAS		1,275,361		\$3,656,989.62	\$3,656,989.62
Noble America Gas & Power Corp.	GAS		70,484		\$239,250.88	\$239,250.88
Occidental Energy Marketing, Inc.	GAS		120,880		\$425,842.66	\$425,842.66
Powerex	GAS		28,800		\$112,770.00	\$112,770.00
Puget Sound Energy, Inc.	GAS		25,000		\$87,150.00	\$87,150.00
Sacramento Municipal Utility District	GAS		4,006		\$13,397.34	\$13,397.34
Sequent Energy Management, L.P.	GAS		17,730		\$61,767.40	\$61,767.40
Shell Energy North America (US) L.P.	GAS		16,952		\$59,494.46	\$59,494.46
Suncor Energy Marketing Inc.	GAS		5,000		\$17,450.00	\$17,450.00
Tenaska Marketing Ventures	GAS		9,852		\$35,511.65	\$35,511.65
Twin Eagle Resource Management, LLC	GAS		83,123		\$293,089.51	\$293,089.51
United Energy Trading LLC	GAS		67,165		\$232,009.37	\$232,009.37
<b>001-804000-GD-AN-DL</b>	<b>TOTALS:</b>		<b>5,179,489</b>	<b>(\$3,918.20)</b>	<b>\$14,224,124.40</b>	<b>\$14,220,206.20</b>





# Gas by GL Account - Estimate

Page: 2  
 Print Date: 01/05/17  
 12:20:53 PM  
 Database: NUCUT  
 arpgasbyglest

Accounting Month: 201612  
 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

Physical Gas Purchase LDC OR						
COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD
BP Canada Energy Group ULC	GAS		58,884		\$130,624.84	\$130,624.84
BP Energy Company	GAS		27,179		\$92,241.84	\$92,241.84
Citadel Energy Marketing LLC	GAS		3,972		\$13,361.72	\$13,361.72
Concord Energy, LLC	GAS		14,027		\$49,932.73	\$49,932.73
EDF Trading North America, LLC	GAS		36,396		\$125,305.42	\$125,305.42
Enstor Energy Services, LLC	GAS		6,072		\$21,748.02	\$21,748.02
FortisBC Energy Inc.	GAS		(129,464)		(\$439,259.98)	(\$439,259.98)
Gas Transmission Northwest Corporation	ACCTGS				\$3,000.00	\$3,000.00
IGI Resources Inc.	GAS		700		\$2,415.00	\$2,415.00
Koch Energy Services, LLC	GAS		2,000		\$7,290.00	\$7,290.00
Macquarie Energy Canada Ltd	GAS		981,150		\$2,128,049.25	\$2,128,049.25
Macquarie Energy LLC	GAS		27,430		\$97,998.36	\$97,998.36
Mieco, Inc.	GAS		14,920		\$51,227.21	\$51,227.21
Morgan Stanley Capital Group Inc.	GAS		20,150		\$74,051.25	\$74,051.25
NJR Energy Services Company	GAS		100		\$319.75	\$319.75
National Bank of Canada	GAS		20,150		\$77,879.75	\$77,879.75
Natural Gas Exchange, Inc.	GAS		793,594		\$1,766,803.30	\$1,766,803.30
Natural Gas Exchange, Inc.	ACCTGS			(\$921.34)		(\$921.34)
Noble America Gas & Power Corp.	GAS		216		\$771.12	\$771.12
Northwest Natural	ACCTGS				\$2,000.00	\$2,000.00
Occidental Energy Marketing, Inc.	GAS		92,920		\$333,784.34	\$333,784.34
Powerex	GAS		3,200		\$12,530.00	\$12,530.00
Sacramento Municipal Utility District	GAS		(1,030)		(\$3,549.18)	(\$3,549.18)
Sequent Energy Management, L.P.	GAS		2,670		\$9,298.60	\$9,298.60
Shell Energy North America (US) L.P.	GAS		3,826		\$13,437.46	\$13,437.46
Suncor Energy Marketing Inc.	GAS		10,000		\$35,300.00	\$35,300.00
Tenaska Marketing Ventures	GAS		2,448		\$8,913.35	\$8,913.35
Twin Eagle Resource Management, LLC	GAS		27,495		\$96,964.44	\$96,964.44
United Energy Trading LLC	GAS		12,335		\$43,190.13	\$43,190.13
<b>001-804000-GD-OR-DL</b>	<b>TOTALS:</b>		<b>2,031,340</b>	<b>(\$921.34)</b>	<b>\$4,755,628.72</b>	<b>\$4,754,707.38</b>





# Gas by GL Account - Estimate

Page: 3  
 Print Date: 01/05/17  
 12:20:53 PM  
 Database: NUCUT  
 arpgasbyglest

Accounting Month: 201612  
 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				\$252,729.32	\$252,729.32
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT				(\$3,418.47)	(\$3,418.47)
Northwest Pipeline Corporation	TPORT				\$4,585,838.33	\$4,585,838.33
Northwest Pipeline Corporation-->Avista Corporation	TPORT				(\$2,336,662.51)	(\$2,336,662.51)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT				(\$443,634.80)	(\$443,634.80)
Northwest Pipeline Corporation-->Clearwater Paper Corporation	TPORT				(\$73,643.38)	(\$73,643.38)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT				(\$126,752.80)	(\$126,752.80)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				(\$142,596.90)	(\$142,596.90)



# Gas by GL Account - Estimate

Page: 4  
 Print Date: 01/05/17  
 12:20:53 PM  
 Database: NUCUT  
 arpgasbyglst

Accounting Month: 201612  
 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

Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT				(\$81,755.56)	(\$81,755.56)
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$102,112.06)	(\$102,112.06)
Questar Pipeline Company	ACCTSP			(\$2,977.75)		(\$2,977.75)
Questar Pipeline Company	ACCTSP				\$1,850.00	\$1,850.00
Spectra Energy - Westcoast Energy Inc.	TPORT				\$59,912.64	\$59,912.64
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$283.63		\$283.63
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$6,032.07	\$6,032.07
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$205,133.54	\$205,133.54
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$897.99		\$897.99
TransCanada Nova Gas Transmission Ltd.	TPORT				\$394,007.99	\$394,007.99
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$1,725.38		\$1,725.38
<b>001-804001-GD-AN-DL</b>	<b>TOTALS:</b>				<b>(\$70.75)</b>	<b>\$2,194,927.41</b>
						<b>\$2,194,856.66</b>

Gas Transportation OR						
Gas Transmission Northwest Corporation	TPORT				\$780,167.14	\$780,167.14
Northwest Pipeline Corporation	ACCTSP				\$1,688.63	\$1,688.63
Northwest Pipeline Corporation	TPORT				\$937,461.90	\$937,461.90
Northwest Pipeline Corporation-->Avista Corporation	TPORT				(\$458,845.14)	(\$458,845.14)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				(\$126,752.80)	(\$126,752.80)
Questar Pipeline Company	ACCTSP			(\$1,021.91)		(\$1,021.91)
Questar Pipeline Company	ACCTSP				\$650.00	\$650.00
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$1,414.93	\$1,414.93
Spectra Energy - Westcoast Energy Inc.	TPORT				\$14,053.58	\$14,053.58
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$66.53		\$66.53
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$384.85		\$384.85
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$87,914.36	\$87,914.36
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$739.45		\$739.45
TransCanada Nova Gas Transmission Ltd.	TPORT				\$168,860.56	\$168,860.56
TransCanada Tuscarora Gas Transmission Co.	TPORT				\$1,672.30	\$1,672.30
<b>001-804001-GD-OR-DL</b>	<b>TOTALS:</b>				<b>\$168.92</b>	<b>\$1,408,285.46</b>
						<b>\$1,408,454.38</b>

Variable Transport Charges AN						
Gas Transmission Northwest Corporation	ACCTGS				\$244.31	\$244.31
Gas Transmission Northwest Corporation	TPORT				\$8,982.55	\$8,982.55
Northwest Pipeline Corporation	ACCTSP			(\$1,179.48)		(\$1,179.48)
Northwest Pipeline Corporation	TPORT				\$145,873.85	\$145,873.85
Northwest Pipeline Corporation	ACCTSP				(\$2,473.26)	(\$2,473.26)
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00
Spectra Energy - Westcoast Energy Inc.	TPORT			\$0.00		\$0.00
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$1,184.09)		(\$1,184.09)
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$0.00		\$0.00
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00
<b>001-804002-GD-AN-DL</b>	<b>TOTALS:</b>				<b>(\$2,363.57)</b>	<b>\$152,627.45</b>
						<b>\$150,263.88</b>



# Gas by GL Account - Estimate

Page: 5  
 Print Date: 01/05/17 12:20:53 PM  
 Database: NUCUT arpgasbyglest

Accounting Month: 201612  
 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

<b>Variable Transport Charges OR</b>						
Gas Transmission Northwest Corporation	TPORT				\$37,295.36	\$37,295.36
Northwest Pipeline Corporation	TPORT				\$23,600.48	\$23,600.48
Northwest Pipeline Corporation	ACCTSP				(\$1,059.97)	(\$1,059.97)
Northwest Pipeline Corporation	ACCTSP			(\$505.49)		(\$505.49)
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00
Spectra Energy - Westcoast Energy Inc.	TPORT			\$0.00		\$0.00
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$277.75)		(\$277.75)
TransCanada Tuscarora Gas Transmission Co.	TPORT				\$3.04	\$3.04
001-804002-GD-OR-DL	TOTALS:				(\$783.24)	\$59,838.91
						\$59,055.67
<b>Gas Cost - FX Hedge AN</b>						
Avista Corporation	ACCTGS				\$24,814.67	\$24,814.67
001-804010-GD-AN-DL	TOTALS:				\$24,814.67	\$24,814.67
<b>Gas Cost - FX Hedge OR</b>						
Avista Corporation	ACCTGS				\$8,011.46	\$8,011.46
001-804010-GD-OR-DL	TOTALS:				\$8,011.46	\$8,011.46
<b>Gas Financial Derivatives AN</b>						
Mizuho Securities USA Inc.	FSWPS				\$390,381.45	\$390,381.45
Mizuho Securities USA Inc.	BSWPS				\$411,255.84	\$411,255.84
Mizuho Securities USA Inc.	FSWPS				(\$313,906.00)	(\$313,906.00)
Wells Fargo Securities, LLC	FSWPS				(\$235,600.00)	(\$235,600.00)
Wells Fargo Securities, LLC	BSWPS				\$322,343.76	\$322,343.76
Wells Fargo Securities, LLC	FSWPS				\$22,997.35	\$22,997.35
001-804600-GD-AN-DL	TOTALS:				\$597,472.40	\$597,472.40
<b>Gas Financial Derivatives OR</b>						
Mizuho Securities USA Inc.	FSWPS				\$137,161.05	\$137,161.05
Mizuho Securities USA Inc.	FSWPS				(\$90,179.00)	(\$90,179.00)
Mizuho Securities USA Inc.	BSWPS				\$433,292.81	\$433,292.81
Wells Fargo Securities, LLC	FSWPS				\$8,080.15	\$8,080.15
Wells Fargo Securities, LLC	BSWPS				\$258,441.29	\$258,441.29
Wells Fargo Securities, LLC	FSWPS				(\$44,330.00)	(\$44,330.00)
001-804600-GD-OR-DL	TOTALS:				\$702,466.30	\$702,466.30
<b>Intra-company Gas Purchases AN</b>						
Avista Corporation	GAS		500,649		\$1,359,169.39	\$1,359,169.39
001-804730-GD-AN-DL	TOTALS:		500,649		\$1,359,169.39	\$1,359,169.39
<b>Intra-company Gas Purchases OR</b>						
Avista Corporation	GAS		987,684		\$3,521,304.85	\$3,521,304.85
001-804730-GD-OR-DL	TOTALS:		987,684		\$3,521,304.85	\$3,521,304.85





# Gas by GL Account - Estimate

Page: 6  
 Print Date: 01/05/17  
 12:20:53 PM  
 Database: NUCUT  
 arpgasbyglest

Accounting Month: 201612  
 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		
				PRIOR PERIOD	CURRENT MONTH	TOTAL USD

## GD

### PURCHASE

<b>Gas Storage Withdrawal AN</b>						
Jackson Prairie - AN	STOR		3,411,549		\$5,667,884.62	\$5,667,884.62
Questar Intrup Storage - AA	STOR		21,009		\$64,245.41	\$64,245.41
001-808100-GD-AN-DL	<b>TOTALS:</b>		3,432,558		\$5,732,130.03	\$5,732,130.03
<b>Gas Storage Withdrawal OR</b>						
Jackson Prairie - OR	STOR		21,213		\$36,971.40	\$36,971.40
Jackson Prairie Owned - OR	STOR		287,776		\$479,394.97	\$479,394.97
Questar Intrup Storage - AA	STOR		7,210		\$22,047.96	\$22,047.96
001-808100-GD-OR-DL	<b>TOTALS:</b>		316,199		\$538,414.33	\$538,414.33
<b>Gas Storage Injection AN</b>						
Jackson Prairie - AN	STOR		(142,361)		(\$493,742.76)	(\$493,742.76)
Questar Intrup Storage - AA	STOR		(59,786)		(\$193,209.18)	(\$193,209.18)
001-808200-GD-AN-DL	<b>TOTALS:</b>		(202,147)		(\$686,951.94)	(\$686,951.94)
<b>Gas Storage Injection OR</b>						
Jackson Prairie - OR	STOR		(2,144)		(\$8,344.16)	(\$8,344.16)
Jackson Prairie Owned - OR	STOR		(10,773)		(\$41,149.23)	(\$41,149.23)
Questar Intrup Storage - AA	STOR		(20,517)		(\$66,306.17)	(\$66,306.17)
001-808200-GD-OR-DL	<b>TOTALS:</b>		(33,434)		(\$115,799.56)	(\$115,799.56)
<b>Gas Used for Product Extraction AN</b>						
Cochrane/Empress Partnership	ACCTGS				(\$38,848.57)	(\$38,848.57)
001-811000-GD-AN-DL	<b>TOTALS:</b>				(\$38,848.57)	(\$38,848.57)
<b>Gas Used for Product Extraction OR</b>						
Cochrane/Empress Partnership	ACCTGS				(\$15,564.69)	(\$15,564.69)
001-811000-GD-OR-DL	<b>TOTALS:</b>				(\$15,564.69)	(\$15,564.69)
<b>Other Special Deposits - Mizuho</b>						
Mizuho Securities USA Inc.	BSWPS				(\$844,548.65)	(\$844,548.65)
Mizuho Securities USA Inc.	FSWPS				(\$527,542.50)	(\$527,542.50)
Mizuho Securities USA Inc.	FSWPS				\$404,085.00	\$404,085.00
001-134122-ZZ-ZZ-DL	<b>TOTALS:</b>				(\$968,006.15)	(\$968,006.15)
<b>Other Special Deposits - Wells</b>						
Wells Fargo Securities, LLC	BSWPS				(\$580,785.05)	(\$580,785.05)
Wells Fargo Securities, LLC	FSWPS				\$279,930.00	\$279,930.00
Wells Fargo Securities, LLC	FSWPS				(\$31,077.50)	(\$31,077.50)
001-134123-ZZ-ZZ-DL	<b>TOTALS:</b>				(\$331,932.55)	(\$331,932.55)
<b>Gas Storage Inventory WA/ID</b>						
Jackson Prairie - AN	STOR				(\$5,174,141.86)	(\$5,174,141.86)
001-164100-GD-AN-DL	<b>TOTALS:</b>				(\$5,174,141.86)	(\$5,174,141.86)





# Gas by GL Account - Estimate

Page: 7  
 Print Date: 01/05/17  
 12:20:53 PM  
 Database: NUCUT  
 arpgasbyglst

Accounting Month: 201612  
 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

<b>Gas Storage Inventory OR</b>						
Jackson Prairie Owned - OR		STOR				(\$438,245.74) (\$438,245.74)
001-164100-GD-OR-DL	TOTALS:					(\$438,245.74) (\$438,245.74) ✓
<b>Gas Storage Inventory OR - JP</b>						
Jackson Prairie - OR		STOR				(\$28,627.24) (\$28,627.24)
001-164105-GD-OR-DL	TOTALS:					(\$28,627.24) (\$28,627.24) ✓
<b>Questar Gas Storage Inventory AA</b>						
Questar Intrup Storage - AA		STOR				\$173,221.98 \$173,221.98
001-164115-GD-AA-DL	TOTALS:					\$173,221.98 \$173,221.98 ✓
<b>Deriv Instr Asset - FX Hedge</b>						
Avista Corporation		ACCTGS				(\$6,502.54) (\$6,502.54)
001-176745-ZZ-ZZ-DL	TOTALS:					(\$6,502.54) (\$6,502.54) ✓



# Gas by GL Account - Estimate

Page: 8  
 Print Date: 01/05/17  
 12:20:53 PM  
 Database: NUCUT  
 argasbyglst

Accounting Month: 201612  
 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

A/P Avista Utilities LDC Gas						
Avista Corporation	GAS				(\$4,880,474.24)	(\$4,880,474.24)
BP Canada Energy Group ULC	GAS				(\$687,615.43)	(\$687,615.43)
BP Energy Company	GAS				(\$610,057.75)	(\$610,057.75)
Cargill Inc.	GAS				(\$151,304.25)	(\$151,304.25)
Citadel Energy Marketing LLC	GAS				(\$117,050.00)	(\$117,050.00)
Cochrane/Empress Partnership	ACCTGS				\$54,413.26	\$54,413.26
Concord Energy, LLC	GAS				(\$249,877.80)	(\$249,877.80)
EDF Trading North America, LLC	GAS				(\$644,551.51)	(\$644,551.51)
Enstor Energy Services, LLC	GAS				(\$55,631.50)	(\$55,631.50)
FortisBC Energy Inc.	GAS				(\$1,198,879.38)	(\$1,198,879.38)
Freepoint Commodities LLC	GAS				(\$662,811.00)	(\$662,811.00)
Gas Transmission Northwest Corporation	TPORT				(\$1,079,174.37)	(\$1,079,174.37)
Gas Transmission Northwest Corporation	ACCTGS				(\$3,244.31)	(\$3,244.31)
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT				\$3,418.47	\$3,418.47
IGI Resources Inc.	GAS				(\$24,150.00)	(\$24,150.00)
Koch Energy Services, LLC	GAS				(\$7,290.00)	(\$7,290.00)
Macquarie Energy Canada Ltd	GAS				(\$5,238,659.00)	(\$5,238,659.00)
Macquarie Energy LLC	GAS				(\$171,083.50)	(\$171,083.50)
Mieco, Inc.	GAS				(\$355,524.80)	(\$355,524.80)
Morgan Stanley Capital Group Inc.	GAS				(\$284,812.50)	(\$284,812.50)
NJR Energy Services Company	GAS				(\$319.75)	(\$319.75)
National Bank of Canada	GAS				(\$962,968.50)	(\$962,968.50)
Natural Gas Exchange, Inc.	ACCTGS			\$4,839.54		\$4,839.54
Natural Gas Exchange, Inc.	GAS				(\$5,423,792.92)	(\$5,423,792.92)
Noble America Gas & Power Corp.	GAS				(\$240,022.00)	(\$240,022.00)
Northwest Natural	ACCTGS				(\$2,000.00)	(\$2,000.00)
Northwest Pipeline Corporation	ACCTSP			\$1,684.97		\$1,684.97
Northwest Pipeline Corporation	TPORT				(\$5,692,774.56)	(\$5,692,774.56)
Northwest Pipeline Corporation	ACCTSP				\$1,844.60	\$1,844.60
Northwest Pipeline Corporation-->Avista Corporation	TPORT				\$2,795,507.65	\$2,795,507.65
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT				\$443,634.80	\$443,634.80
Northwest Pipeline Corporation-->Clearwater Paper Corporation	TPORT				\$73,643.38	\$73,643.38
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT				\$126,752.80	\$126,752.80
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				\$269,349.70	\$269,349.70



# Gas by GL Account - Estimate

Page: 9  
 Print Date: 01/05/17 12:20:53 PM  
 Database: NUCUT  
 arpgasbyglest

Accounting Month: 201612  
 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

Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT				\$81,755.56	\$81,755.56
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				\$102,112.06	\$102,112.06
Occidental Energy Marketing, Inc.	GAS				(\$759,627.00)	(\$759,627.00)
Powerex	GAS				(\$125,300.00)	(\$125,300.00)
Puget Sound Energy, Inc.	GAS				(\$87,150.00)	(\$87,150.00)
Questar Pipeline Company	ACCTSP				(\$2,500.00)	(\$2,500.00)
Questar Pipeline Company	ACCTSP			\$3,999.66		\$3,999.66
Sacramento Municipal Utility District	GAS				(\$9,848.16)	(\$9,848.16)
Sequent Energy Management, L.P.	GAS				(\$71,066.00)	(\$71,066.00)
Shell Energy North America (US) L.P.	GAS				(\$72,931.92)	(\$72,931.92)
Spectra Energy - Westcoast Energy Inc.	ACCTSP				(\$7,447.00)	(\$7,447.00)
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$1,111.68		\$1,111.68
Spectra Energy - Westcoast Energy Inc.	TPORT			\$0.00		
Spectra Energy - Westcoast Energy Inc.	TPORT				(\$73,966.22)	(\$73,966.22)
Suncor Energy Marketing Inc.	GAS				(\$52,750.00)	(\$52,750.00)
Tenaska Marketing Ventures	GAS				(\$44,425.00)	(\$44,425.00)
TransCanada Foothills Pipe Lines Ltd.	TPORT				(\$293,047.90)	(\$293,047.90)
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$1,282.84)		(\$1,282.84)
TransCanada Nova Gas Transmission Ltd.	TPORT				(\$562,868.55)	(\$562,868.55)
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$2,464.83)		(\$2,464.83)
TransCanada Tuscarora Gas Transmission Co.	TPORT				(\$1,675.34)	(\$1,675.34)
Twin Eagle Resource Management, LLC	GAS				(\$390,053.95)	(\$390,053.95)
United Energy Trading LLC	GAS				(\$275,199.50)	(\$275,199.50)
<b>001-232130-ZZ-ZZ-DL</b>	<b>TOTALS:</b>				\$7,888.18	(\$27,621,493.33)
<b>Deriv Instr Liab - FX Hedge</b>						
Avista Corporation	ACCTGS				(\$26,323.59)	(\$26,323.59)
<b>001-245745-ZZ-ZZ-DL</b>	<b>TOTALS:</b>				(\$26,323.59)	(\$26,323.59)
<b>GD PURCHASE</b>	<b>TOTALS:</b>		12,212,338		\$0.00	\$0.00



# Gas by GL Account - Estimate

Page: 10  
 Print Date: 01/05/17  
 12:20:53 PM  
 Database: NUCUT  
 arpgasbyglest

Accounting Month: 201612  
 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

## SALE

Physical Gas Sales AN						
COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD
BP Canada Energy Group ULC	GAS		558,000		(\$1,831,635.00)	(\$1,831,635.00)
BP Canada Energy Marketing, Corp.	GAS		24,000		(\$83,215.00)	(\$83,215.00)
BP Energy Company	GAS		4,487		(\$14,358.40)	(\$14,358.40)
Cargill Limited	GAS		2,070		(\$7,456.50)	(\$7,456.50)
Citadel Energy Marketing LLC	GAS		1,248		(\$4,430.40)	(\$4,430.40)
Concord Energy, LLC	GAS		23,500		(\$88,950.00)	(\$88,950.00)
ConocoPhillips Canada Marketing & Trading ULC	GAS		139,500		(\$458,257.50)	(\$458,257.50)
Enstor Energy Services, LLC	GAS		285,240		(\$930,047.40)	(\$930,047.40)
FortisBC Energy Inc.	GAS		926,471		(\$1,677,522.72)	(\$1,677,522.72)
IGI Resources Inc.	GAS		24,900		(\$91,632.00)	(\$91,632.00)
Idaho Power Company	GAS		9,000		(\$33,300.00)	(\$33,300.00)
Koch Energy Services, LLC	GAS		10,000		(\$36,300.00)	(\$36,300.00)
Macquarie Energy LLC	GAS		3,396		(\$11,037.00)	(\$11,037.00)
Morgan Stanley Capital Group Inc.	GAS		4,500		(\$14,175.00)	(\$14,175.00)
NJR Energy Services Company	GAS		2,880		(\$9,072.00)	(\$9,072.00)
Natural Gas Exchange, Inc.	GAS	81		(\$149.29)		(\$149.29)
Natural Gas Exchange, Inc.	GAS		718,560		(\$2,955,083.40)	(\$2,955,083.40)
Natural Gas Exchange, Inc.	ACCTGS			\$223.22		\$223.22
Powerex	GAS		27,270		(\$105,007.50)	(\$105,007.50)
Sequent Energy Management, L.P.	GAS		1,620		(\$5,103.00)	(\$5,103.00)
Shell Energy North America (US) L.P.	GAS		1,680		(\$5,796.00)	(\$5,796.00)
Tenaska Marketing Ventures	GAS		5,320		(\$18,354.00)	(\$18,354.00)
United Energy Trading LLC	GAS		5,100		(\$18,768.00)	(\$18,768.00)
<b>001-483000-GD-AN-DL</b>	<b>TOTALS:</b>	<b>81</b>	<b>2,778,742</b>	<b>\$73.93</b>	<b>(\$8,399,500.82)</b>	<b>(\$8,399,426.89)</b>





# Gas by GL Account - Estimate

Page: 11  
 Print Date: 01/05/17  
 12:20:53 PM  
 Database: NUCUT  
 arpgasbyglest

Accounting Month: 201612  
 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 SALE

### Physical Gas Sales OR

BP Canada Energy Group ULC	GAS		62,000		(\$203,515.00)	(\$203,515.00)	
BP Canada Energy Marketing, Corp.	GAS		46,700		(\$165,895.00)	(\$165,895.00)	
BP Energy Company	GAS		37,898		(\$130,555.60)	(\$130,555.60)	
Cargill Limited	GAS		230		(\$828.50)	(\$828.50)	
Citadel Energy Marketing LLC	GAS		16,750		(\$57,823.12)	(\$57,823.12)	
Concord Energy, LLC	GAS		18,000		(\$62,565.00)	(\$62,565.00)	
ConocoPhillips Canada Marketing & Trading ULC	GAS		15,500		(\$50,917.50)	(\$50,917.50)	
EDF Trading North America, LLC	GAS		160,000		(\$534,700.00)	(\$534,700.00)	
Enstor Energy Services, LLC	GAS		80,660		(\$273,676.10)	(\$273,676.10)	
Freepoint Commodities LLC	GAS		82		(\$296.84)	(\$296.84)	
IGI Resources Inc.	GAS		30,000		(\$95,100.00)	(\$95,100.00)	
Idaho Power Company	GAS		1,000		(\$3,700.00)	(\$3,700.00)	
Koch Energy Services, LLC	GAS		14,951		(\$47,690.69)	(\$47,690.69)	
Macquarie Energy LLC	GAS		141,804		(\$438,979.00)	(\$438,979.00)	
Morgan Stanley Capital Group Inc.	GAS		500		(\$1,575.00)	(\$1,575.00)	
NJR Energy Services Company	GAS		17,620		(\$59,463.75)	(\$59,463.75)	
Natural Gas Exchange, Inc.	GAS		213,784		(\$787,838.14)	(\$787,838.14)	
Natural Gas Exchange, Inc.	ACCTGS			\$125.95		\$125.95	
Natural Gas Exchange, Inc.	GAS	19		(\$35.02)		(\$35.02)	
Noble America Gas & Power Corp.	GAS		20,000		(\$64,450.00)	(\$64,450.00)	
Occidental Energy Marketing, Inc.	GAS		51,000		(\$163,258.00)	(\$163,258.00)	
Powerex	GAS		5,530		(\$20,530.00)	(\$20,530.00)	
Sequent Energy Management, L.P.	GAS		180		(\$567.00)	(\$567.00)	
Shell Energy North America (US) L.P.	GAS		720		(\$2,484.00)	(\$2,484.00)	
Suncor Energy Marketing Inc.	GAS		10,000		(\$35,600.00)	(\$35,600.00)	
Tenaska Marketing Ventures	GAS		3,480		(\$11,786.00)	(\$11,786.00)	
<b>001-483000-GD-OR-DL</b>	<b>TOTALS:</b>		<u>19</u>	<u>948,389</u>	<u>\$90.93</u>	<u>(\$3,213,794.24)</u>	<u>(\$3,213,703.31)</u>

### Gas Sales for Resale Financial AN

Mizuho Securities USA Inc.	BSWPS				\$27,202.50	\$27,202.50
Mizuho Securities USA Inc.	FSWPS				\$397,575.00	\$397,575.00
Mizuho Securities USA Inc.	BSWPS				(\$57,948.31)	(\$57,948.31)
Wells Fargo Securities, LLC	FSWPS				\$368,838.00	\$368,838.00
Wells Fargo Securities, LLC	BSWPS				(\$114,243.53)	(\$114,243.53)
Wells Fargo Securities, LLC	BSWPS				\$6,486.75	\$6,486.75
<b>001-483600-GD-AN-DL</b>	<b>TOTALS:</b>				<u>\$627,910.41</u>	<u>\$627,910.41</u>

### Gas Sales for Resale Financial OR

Mizuho Securities USA Inc.	BSWPS				\$22,552.50	\$22,552.50
Mizuho Securities USA Inc.	FSWPS				\$44,175.00	\$44,175.00
Mizuho Securities USA Inc.	BSWPS				(\$86,612.46)	(\$86,612.46)
Wells Fargo Securities, LLC	SSWPS				\$226,276.75	\$226,276.75
Wells Fargo Securities, LLC	FSWPS				\$40,982.00	\$40,982.00
Wells Fargo Securities, LLC	BSWPS				\$720.75	\$720.75
Wells Fargo Securities, LLC	BSWPS				(\$102,469.73)	(\$102,469.73)
<b>001-483600-GD-OR-DL</b>	<b>TOTALS:</b>				<u>\$145,624.81</u>	<u>\$145,624.81</u>



# Gas by GL Account - Estimate

Page: 12  
 Print Date: 01/05/17 12:20:53 PM  
 Database: NUCUT arpgasbyglect

Accounting Month: 201612  
 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**  
**SALE**

<b>Intra-company Gas Sales AN</b>						
Avista Corporation	GAS		983,406		(\$3,192,967.01)	(\$3,192,967.01)
001-483730-GD-AN-DL	<b>TOTALS:</b>		983,406		(\$3,192,967.01)	(\$3,192,967.01) ✓
<b>Intra-company Gas Sales OR</b>						
Avista Corporation	GAS		858,656		(\$2,380,089.41)	(\$2,380,089.41)
001-483730-GD-OR-DL	<b>TOTALS:</b>		858,656		(\$2,380,089.41)	(\$2,380,089.41) ✓
<b>Deferred Exchange Reservation Fee</b>						
FortisBC Energy Inc.	ACCTGS				(\$375,000.00)	(\$375,000.00)
001-495028-GD-AN-DL	<b>TOTALS:</b>				(\$375,000.00)	(\$375,000.00) ✓
<b>Other Special Deposits - Mizuho</b>						
Mizuho Securities USA Inc.	BSWPS				(\$49,755.00)	(\$49,755.00)
Mizuho Securities USA Inc.	FSWPS				(\$441,750.00)	(\$441,750.00)
Mizuho Securities USA Inc.	BSWPS				\$144,560.77	\$144,560.77
001-134122-ZZ-ZZ-DL	<b>TOTALS:</b>				(\$346,944.23)	(\$346,944.23) ✓
<b>Other Special Deposits - Wells</b>						
Wells Fargo Securities, LLC	SSWPS				(\$226,276.75)	(\$226,276.75)
Wells Fargo Securities, LLC	BSWPS				\$216,713.26	\$216,713.26
Wells Fargo Securities, LLC	BSWPS				(\$7,207.50)	(\$7,207.50)
Wells Fargo Securities, LLC	FSWPS				(\$409,820.00)	(\$409,820.00)
001-134123-ZZ-ZZ-DL	<b>TOTALS:</b>				(\$426,590.99)	(\$426,590.99) ✓



# Gas by GL Account - Estimate

Page: 13  
 Print Date: 01/05/17  
 12:20:53 PM  
 Database: NUCUT  
 argasbyglest

Accounting Month: 201612  
 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

### SALE

#### A/R LDC Gas Sales for Resale

Avista Corporation						
BP Canada Energy Group ULC	GAS			\$5,573,056.42		\$5,573,056.42
BP Canada Energy Marketing, Corp.	GAS			\$2,035,150.00		\$2,035,150.00
BP Energy Company	GAS			\$249,110.00		\$249,110.00
Cargill Limited	GAS			\$144,914.00		\$144,914.00
Citadel Energy Marketing LLC	GAS			\$8,285.00		\$8,285.00
Concord Energy, LLC	GAS			\$62,253.52		\$62,253.52
ConocoPhillips Canada Marketing & Trading ULC	GAS			\$151,515.00		\$151,515.00
EDF Trading North America, LLC	GAS			\$509,175.00		\$509,175.00
Enstor Energy Services, LLC	GAS			\$534,700.00		\$534,700.00
FortisBC Energy Inc.	GAS			\$1,203,723.50		\$1,203,723.50
Freeport Commodities LLC	GAS			\$1,677,522.72		\$1,677,522.72
IGI Resources Inc.	GAS			\$296.84		\$296.84
Idaho Power Company	GAS			\$186,732.00		\$186,732.00
Koch Energy Services, LLC	GAS			\$37,000.00		\$37,000.00
Macquarie Energy LLC	GAS			\$83,990.69		\$83,990.69
Morgan Stanley Capital Group Inc.	GAS			\$450,016.00		\$450,016.00
NJR Energy Services Company	GAS			\$15,750.00		\$15,750.00
Natural Gas Exchange, Inc.	GAS			\$68,535.75		\$68,535.75
Natural Gas Exchange, Inc.	GAS				\$184.31	\$184.31
Natural Gas Exchange, Inc.	ACCTGS			(\$349.17)		(\$349.17)
Noble America Gas & Power Corp.	GAS			\$3,742,921.54		\$3,742,921.54
Occidental Energy Marketing, Inc.	GAS			\$64,450.00		\$64,450.00
Powerex	GAS			\$163,258.00		\$163,258.00
Sequent Energy Management, L.P.	GAS			\$125,537.50		\$125,537.50
Shell Energy North America (US) L.P.	GAS			\$5,670.00		\$5,670.00
Suncor Energy Marketing Inc.	GAS			\$8,280.00		\$8,280.00
Tenaska Marketing Ventures	GAS			\$35,600.00		\$35,600.00
United Energy Trading LLC	GAS			\$30,140.00		\$30,140.00
				\$18,768.00		\$18,768.00
<b>001-142600-ZZ-ZZ-DL</b>	<b>TOTALS:</b>				(\$164.86)	\$17,186,351.48

#### Reg Liability Deferred Gas Exchange

FortisBC Energy Inc.	ACCTGS				\$375,000.00	\$375,000.00
<b>001-253028-GD-AN-DL</b>	<b>TOTALS:</b>				\$375,000.00	\$375,000.00

### GD SALE

<b>TOTALS:</b>	100	5,569,193	\$0.00	\$0.00	\$0.00
----------------	-----	-----------	--------	--------	--------





# Gas by GL Account - Estimate

Page: 14  
 Print Date: 01/05/17  
 12:20:53 PM  
 Database: NUCUT  
 arpgasbyglect

Accounting Month: 201612  
 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	

**ED**

**PURCHASE**

<b>KFGS Transport</b>						
Northwest Pipeline Corporation	ACCTSP				\$105.41	\$105.41
001-501120-ED-AN -DL	<b>TOTALS:</b>				\$105.41	\$105.41
<b>KFCT Transport</b>						
Northwest Pipeline Corporation	ACCTSP				\$394.78	\$394.78
001-547211-ED-AN-DL	<b>TOTALS:</b>				\$394.78	\$394.78
<b>Boulder Park Transport</b>						
Northwest Pipeline Corporation	ACCTSP				\$2,506.25	\$2,506.25
001-547216-ED-AN-DL	<b>TOTALS:</b>				\$2,506.25	\$2,506.25
<b>Fuel Lancaster CT</b>						
Gas Transmission Northwest Corporation	TPORT				\$250,583.33	\$250,583.33
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$53,567.07	\$53,567.07
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$234.49		\$234.49
TransCanada Nova Gas Transmission Ltd.	TPORT				\$103,916.21	\$103,916.21
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$454.91		\$454.91
001-547312-ED-AN-DL	<b>TOTALS:</b>			\$689.40	\$408,066.61	\$408,756.01
<b>Fuel Coyote Springs 2 CT</b>						
Gas Transmission Northwest Corporation	ACCTGS				(\$7,812.73)	(\$7,812.73)
Gas Transmission Northwest Corporation	TPORT				\$275,782.29	\$275,782.29
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$69,432.66	\$69,432.66
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$303.95		\$303.95
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$581.89		\$581.89
TransCanada Nova Gas Transmission Ltd.	TPORT				\$132,925.06	\$132,925.06
001-547610-ED-AN-DL	<b>TOTALS:</b>			\$885.84	\$470,327.28	\$471,213.12
<b>Thermal Gas Purchases Financial AN</b>						
Mizuho Securities USA Inc.	BSWPS				\$794,982.75	\$794,982.75
Mizuho Securities USA Inc.	BSWPS				(\$10,940.00)	(\$10,940.00)
Mizuho Securities USA Inc.	FSWPS				\$595,855.00	\$595,855.00
Mizuho Securities USA Inc.	FSWPS				(\$381,682.50)	(\$381,682.50)
Wells Fargo Securities, LLC	BSWPS				\$1,102,706.75	\$1,102,706.75
Wells Fargo Securities, LLC	BSWPS				(\$11,005.00)	(\$11,005.00)
Wells Fargo Securities, LLC	FSWPS				(\$164,160.00)	(\$164,160.00)
Wells Fargo Securities, LLC	FSWPS				\$987,870.00	\$987,870.00
001-557010-ED-AN-DL	<b>TOTALS:</b>				\$2,913,627.00	\$2,913,627.00
<b>Thermal Intra-company Gas Purchase AN</b>						
Avista Corporation	GAS		1,842,062		\$5,573,056.42	\$5,573,056.42
001-557730-ED-AN-DL	<b>TOTALS:</b>		1,842,062		\$5,573,056.42	\$5,573,056.42

*m*



# Gas by GL Account - Estimate

Page: 15  
 Print Date: 01/05/17  
 12:20:53 PM  
 Database: NUCUT  
 arpgasbyglest

Accounting Month: 201612  
 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	

## ED

### PURCHASE

#### Thermal Gas Purchases for Fuel & Other Expense

Cargill Inc.	GAS		403,000	\$1,049,660.00	\$1,049,660.00
Concord Energy, LLC	GAS		5,000	\$17,450.00	\$17,450.00
ConocoPhillips Canada Marketing & Trading ULC	GAS		620,000	\$1,326,242.00	\$1,326,242.00
Natural Gas Exchange, Inc.	GAS		1,007,500	\$2,154,910.75	\$2,154,910.75
Powerex	GAS		3,300	\$11,533.50	\$11,533.50
Puget Sound Energy, Inc.	GAS		5,900	\$20,119.00	\$20,119.00
Suncor Energy Marketing Inc.	GAS		10,000	\$34,800.00	\$34,800.00
Tenaska Marketing Ventures	GAS		20,000	\$69,700.00	\$69,700.00
United Energy Trading LLC	GAS		5,000	\$17,200.00	\$17,200.00
<b>001-557999-ED-AN-DL</b>	<b>TOTALS:</b>		<b>2,079,700</b>	<b>\$4,701,615.25</b>	<b>\$4,701,615.25</b>

#### Other Special Deposits - Mizuho

Mizuho Securities USA Inc.	FSWPS			(\$595,855.00)	(\$595,855.00)
Mizuho Securities USA Inc.	BSWPS			(\$794,982.75)	(\$794,982.75)
Mizuho Securities USA Inc.	FSWPS			\$381,682.50	\$381,682.50
Mizuho Securities USA Inc.	BSWPS			\$10,940.00	\$10,940.00
<b>001-134122-ZZ-ZZ-DL</b>	<b>TOTALS:</b>			<b>(\$998,215.25)</b>	<b>(\$998,215.25)</b>

#### Other Special Deposits - Wells

Wells Fargo Securities, LLC	FSWPS			\$164,160.00	\$164,160.00
Wells Fargo Securities, LLC	FSWPS			(\$987,870.00)	(\$987,870.00)
Wells Fargo Securities, LLC	BSWPS			(\$1,102,706.75)	(\$1,102,706.75)
Wells Fargo Securities, LLC	BSWPS			\$11,005.00	\$11,005.00
<b>001-134123-ZZ-ZZ-DL</b>	<b>TOTALS:</b>			<b>(\$1,915,411.75)</b>	<b>(\$1,915,411.75)</b>

#### A/P Avista Utilities Gas Thermal

Avista Corporation	GAS			(\$5,573,056.42)	(\$5,573,056.42)
Cargill Inc.	GAS			(\$1,049,660.00)	(\$1,049,660.00)
Concord Energy, LLC	GAS			(\$17,450.00)	(\$17,450.00)
ConocoPhillips Canada Marketing & Trading ULC	GAS			(\$1,326,242.00)	(\$1,326,242.00)
Gas Transmission Northwest Corporation	ACCTGS			\$7,812.73	\$7,812.73
Gas Transmission Northwest Corporation	TPORT			(\$526,365.62)	(\$526,365.62)
Natural Gas Exchange, Inc.	GAS			(\$2,154,910.75)	(\$2,154,910.75)
Northwest Pipeline Corporation	ACCTSP			(\$3,006.44)	(\$3,006.44)
Powerex	GAS			(\$11,533.50)	(\$11,533.50)
Puget Sound Energy, Inc.	GAS			(\$20,119.00)	(\$20,119.00)
Suncor Energy Marketing Inc.	GAS			(\$34,800.00)	(\$34,800.00)
Tenaska Marketing Ventures	GAS			(\$69,700.00)	(\$69,700.00)
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$538.44)	(\$538.44)
TransCanada Foothills Pipe Lines Ltd.	TPORT			(\$122,999.73)	(\$122,999.73)
TransCanada Nova Gas Transmission Ltd.	TPORT			(\$236,841.27)	(\$236,841.27)
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$1,036.80)	(\$1,036.80)
United Energy Trading LLC	GAS			(\$17,200.00)	(\$17,200.00)
<b>001-232620-ZZ-ZZ-DL</b>	<b>TOTALS:</b>			<b>(\$1,575.24)</b>	<b>(\$1,157,647.24)</b>

<b>ED PURCHASE</b>	<b>TOTALS:</b>		<b>3,921,762</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
--------------------	----------------	--	------------------	---------------	---------------	---------------



# Gas by GL Account - Estimate

Page: 16  
 Print Date: 01/05/17 12:20:53 PM  
 Database: NUCUT  
 argasbyglest

Accounting Month: 201612  
 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	

**ED SALE**

**Thermal Gas Sales for Resale Financial AN**

Mizuho Securities USA Inc.	BSWPS				(\$307,128.75)	(\$307,128.75)
Mizuho Securities USA Inc.	FSWPS				\$322,845.00	\$322,845.00
Mizuho Securities USA Inc.	FSWPS				(\$240,965.00)	(\$240,965.00)
Mizuho Securities USA Inc.	BSWPS				\$14,415.00	\$14,415.00
Wells Fargo Securities, LLC	BSWPS				(\$550,770.50)	(\$550,770.50)
Wells Fargo Securities, LLC	FSWPS				(\$817,027.50)	(\$817,027.50)
<b>001-456010-ED-AN-DL</b>	<b>TOTALS:</b>				(\$1,578,631.75)	(\$1,578,631.75)

**Other Electric Revenue-CT Fuel Sales**

Citadel Energy Marketing LLC	GAS		10,000		(\$30,700.00)	(\$30,700.00)
Cochrane/Empress Partnership	ACCTGS				(\$28,246.40)	(\$28,246.40)
IGI Resources Inc.	GAS		28,000		(\$98,560.00)	(\$98,560.00)
Natural Gas Exchange, Inc.	GAS		40,000		(\$141,300.00)	(\$141,300.00)
Puget Sound Energy, Inc.	GAS		5,000		(\$17,950.00)	(\$17,950.00)
Shell Energy North America (US) L.P.	GAS		10,000		(\$30,700.00)	(\$30,700.00)
United Energy Trading LLC	GAS		2,000		(\$7,040.00)	(\$7,040.00)
<b>001-456015-ED-AN-DL</b>	<b>TOTALS:</b>		95,000		(\$354,496.40)	(\$354,496.40)

**Thermal Intra-company Gas Sale AN**

Avista Corporation	GAS		1,488,333		(\$4,880,474.24)	(\$4,880,474.24)
<b>001-456730-ED-AN-DL</b>	<b>TOTALS:</b>		1,488,333		(\$4,880,474.24)	(\$4,880,474.24)

**Other Special Deposits - Mizuho**

Mizuho Securities USA Inc.	FSWPS				(\$322,845.00)	(\$322,845.00)
Mizuho Securities USA Inc.	BSWPS				(\$14,415.00)	(\$14,415.00)
Mizuho Securities USA Inc.	FSWPS				\$240,965.00	\$240,965.00
Mizuho Securities USA Inc.	BSWPS				\$307,128.75	\$307,128.75
<b>001-134122-ZZ-ZZ-DL</b>	<b>TOTALS:</b>				\$210,833.75	\$210,833.75

**Other Special Deposits - Wells**

Wells Fargo Securities, LLC	FSWPS				\$817,027.50	\$817,027.50
Wells Fargo Securities, LLC	BSWPS				\$550,770.50	\$550,770.50
<b>001-134123-ZZ-ZZ-DL</b>	<b>TOTALS:</b>				\$1,367,798.00	\$1,367,798.00

**A/R Avista Utilities Gas Thermal**

Avista Corporation	GAS				\$4,880,474.24	\$4,880,474.24
Citadel Energy Marketing LLC	GAS				\$30,700.00	\$30,700.00
IGI Resources Inc.	GAS				\$98,560.00	\$98,560.00
Natural Gas Exchange, Inc.	GAS				\$141,300.00	\$141,300.00
Puget Sound Energy, Inc.	GAS				\$17,950.00	\$17,950.00
Shell Energy North America (US) L.P.	GAS				\$30,700.00	\$30,700.00
United Energy Trading LLC	GAS				\$7,040.00	\$7,040.00
<b>001-142150-ZZ-ZZ-DL</b>	<b>TOTALS:</b>				\$5,206,724.24	\$5,206,724.24

**A/P Avista Utilities LDC Gas**

Cochrane/Empress Partnership	ACCTGS				\$28,246.40	\$28,246.40
<b>001-232130-ZZ-ZZ-DL</b>	<b>TOTALS:</b>				\$28,246.40	\$28,246.40





# Gas by GL Account - Estimate

Page: 17  
 Print Date: 01/05/17  
 12:20:53 PM  
 Database: NUCUT  
 arpgasbyglest

Accounting Month: 201612  
 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	

ED

SALE

ED SALE

TOTALS:

1,583,333

\$0.00

\$0.00



# Gas by GL Account - Estimate

Accounting Month: 201612  
 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	

VOLUME ONLY

ED

SALE

<b>Other Electric Revenue-CT Fuel Sales</b>						
Avista Corporation	GAS		2,298,617		\$ .00	
001-456015-ED-AN-DL		<b>TOTALS:</b>	2,298,617			\$ .00
<b>A/R Avista Utilities Gas Thermal</b>						
Avista Corporation	GAS				\$ .00	
001-142150-ZZ-ZZ-DL		<b>TOTALS:</b>				\$ .00
<b>ED SALE</b>		<b>TOTALS:</b>	2,298,617		\$ .00	\$ .00



# Gas by GL Account - Estimate

Page: 19  
Print Date: 01/05/17  
12:20:53 PM  
Database: NUCUT  
arpgasbyglst

Accounting Month: 201612  
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 - PURCHASE - FINANCIAL

DEBIT AMOUNT	CREDIT AMOUNT	ACCOUNT	DESCRIPTION
\$2,913,627.00		001-557010-ED-AN-DL	Thermal Gas Purchases Financial AN
\$597,472.40		001-804600-GD-AN-DL	Gas Financial Derivatives AN
\$702,466.30		001-804600-GD-OR-DL	Gas Financial Derviatives OR
	(\$1,966,221.40)	001-134122-ZZ-ZZ-DL	Other Special Deposits - Mizuho
	(\$2,247,344.30)	001-134123-ZZ-ZZ-DL	Other Special Deposits - Wells

## SUMMARY - PURCHASE - PHYSICAL

DEBIT AMOUNT	CREDIT AMOUNT	ACCOUNT	DESCRIPTION
\$105.41		001-501120-ED-AN -DL	KFGS Transport
\$394.78		001-547211-ED-AN-DL	KFCT Transport
\$2,506.25		001-547216-ED-AN-DL	Boulder Park Transport
\$408,756.01		001-547312-ED-AN-DL	Fuel Lancaster CT
\$471,213.12		001-547610-ED-AN-DL	Fuel Coyote Springs 2 CT
\$5,573,056.42		001-557730-ED-AN-DL	Thermal Intra-company Gas Purchase AN
\$4,701,615.25		001-557999-ED-AN-DL	Thermal Gas Purchases for Fuel & Other Expense
\$14,220,206.20		001-804000-GD-AN-DL	Physical Gas Purchase LDC AN
\$4,754,707.38		001-804000-GD-OR-DL	Physical Gas Purchase LDC OR
\$2,194,856.66		001-804001-GD-AN-DL	Gas Transportation AN
\$1,408,454.38		001-804001-GD-OR-DL	Gas Transportation OR
\$150,263.88		001-804002-GD-AN-DL	Variable Transport Charges AN
\$59,055.67		001-804002-GD-OR-DL	Variable Transport Charges OR
\$24,814.67		001-804010-GD-AN-DL	Gas Cost - FX Hedge AN
\$8,011.46		001-804010-GD-OR-DL	Gas Cost - FX Hedge OR
\$1,359,169.39		001-804730-GD-AN-DL	Intra-company Gas Purchases AN





# Gas by GL Account - Estimate

Page: 20  
 Print Date: 01/05/17  
 12:20:53 PM  
 Database: NUCUT  
 arpgasbyglest

Accounting Month: 201612  
 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

\$3,521,304.85	001-804730-GD-OR-DL	Intra-company Gas Purchases OR
	(\$38,848.57) 001-811000-GD-AN-DL	Gas Used for Product Extraction AN
	(\$15,564.69) 001-811000-GD-OR-DL	Gas Used for Product Extraction OR
	(\$6,502.54) 001-176745-ZZ-ZZ-DL	Deriv Instr Asset - FX Hedge
	(\$27,613,605.15) 001-232130-ZZ-ZZ-DL	A/P Avista Utilities LDC Gas
	(\$11,157,647.24) 001-232620-ZZ-ZZ-DL	A/P Avista Utilities Gas Thermal
	(\$26,323.59) 001-245745-ZZ-ZZ-DL	Deriv Instr Liab - FX Hedge

SUMMARY - PURCHASE - STORAGE			
DEBIT AMOUNT	CREDIT AMOUNT	ACCOUNT	DESCRIPTION
\$5,732,130.03		001-808100-GD-AN-DL	Gas Storage Withdrawal AN
\$538,414.33		001-808100-GD-OR-DL	Gas Storage Withdrawal OR
	(\$686,951.94)	001-808200-GD-AN-DL	Gas Storage Injection AN
	(\$115,799.56)	001-808200-GD-OR-DL	Gas Storage Injection OR
	(\$5,174,141.86)	001-164100-GD-AN-DL	Gas Storage Inventory WA/ID
	(\$438,245.74)	001-164100-GD-OR-DL	Gas Storage Inventory OR
	(\$28,627.24)	001-164105-GD-OR-DL	Gas Storage Inventory OR - JP
\$173,221.98		001-164115-GD-AA-DL	Questar Gas Storage Inventory AA



# Gas by GL Account - Estimate

Page: 21  
 Print Date: 01/05/17  
 12:20:53 PM  
 Database: NUCUT  
 arpgasbyglest

Accounting Month: 201612  
 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
	(\$1,578,631.75)	001-456010-ED-AN-DL	Thermal Gas Sales for Resale Financial AN
\$627,910.41		001-483600-GD-AN-DL	Gas Sales for Resale Financial AN
\$145,624.81		001-483600-GD-OR-DL	Gas Sales for Resale Financial OR
	(\$136,110.48)	001-134122-ZZ-ZZ-DL	Other Special Deposits - Mizuho
\$941,207.01		001-134123-ZZ-ZZ-DL	Other Special Deposits - Wells

SUMMARY - SALE - PHYSICAL			
DEBIT AMOUNT	CREDIT AMOUNT	ACCOUNT	DESCRIPTION
	(\$354,496.40)	001-456015-ED-AN-DL	Other Electric Revenue-CT Fuel Sales
	(\$4,880,474.24)	001-456730-ED-AN-DL	Thermal Intra-company Gas Sale AN
	(\$8,399,426.89)	001-483000-GD-AN-DL	Physical Gas Sales AN
	(\$3,213,703.31)	001-483000-GD-OR-DL	Physical Gas Sales OR
	(\$3,192,967.01)	001-483730-GD-AN-DL	Intra-company Gas Sales AN
	(\$2,380,089.41)	001-483730-GD-OR-DL	Intra-company Gas Sales OR
	(\$375,000.00)	001-495028-GD-AN-DL	Deferred Exchange Reservation Fee
\$5,206,724.24		001-142150-ZZ-ZZ-DL	A/R Avista Utilities Gas Thermal
\$17,186,186.62		001-142600-ZZ-ZZ-DL	A/R LDC Gas Sales for Resale
\$28,246.40		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
AG - Turbine Gas Financial Mizuho	134122 ZZ ZZ		210,833.75	.00
AG - Turbine Gas Financial Mizuho	456010 ED AN		.00	(210,833.75)
AH - Turbine Gas Financial Wells Fargo	134123 ZZ ZZ		1,367,798.00	.00
AH - Turbine Gas Financial Wells Fargo	456010 ED AN		.00	(1,367,798.00)



# Gas by GL Account - Estimate

Accounting Month: 201612  
 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

CC - Extraction Plant Credit	232130	ZZ	ZZ	28,246.40	.00
CC - Extraction Plant Credit	456015	ED	AN	.00	(28,246.40)
GF - Turbine Gas Physical	142150	ZZ	ZZ	326,250.00	.00
GF - Turbine Gas Physical	456015	ED	AN	.00	(326,250.00)
IT - Intraco Thermal Gas	142150	ZZ	ZZ	4,880,474.24	.00
IT - Intraco Thermal Gas	456730	ED	AN	.00	(4,880,474.24)
				<u>6,813,602.39</u>	<u>(6,813,602.39)</u>

## GD

REVENUE CLASS				VOLUME	DEBIT	CREDIT
AI - LDC Financial - Wells Fargo - AN	134123	ZZ	ZZ		.00	(261,081.22)
AI - LDC Financial - Wells Fargo - AN	483600	GD	AN		261,081.22	.00
AK - LDC Financial - Wells Fargo - OR	134123	ZZ	ZZ		.00	(165,509.77)
AK - LDC Financial - Wells Fargo - OR	483600	GD	OR		165,509.77	.00
AM - LDC Financial - Mizuho - AN	134122	ZZ	ZZ		.00	(366,829.19)
AM - LDC Financial - Mizuho - AN	483600	GD	AN		366,829.19	.00
AO - LDC Financial - Mizuho - OR	134122	ZZ	ZZ		19,884.96	.00
AO - LDC Financial - Mizuho - OR	483600	GD	OR		.00	(19,884.96)
GE - Gas Exchange	253028	GD	AN		375,000.00	.00
GE - Gas Exchange	495028	GD	AN		.00	(375,000.00)
GN - LDC Gas Physical - OR	142600	ZZ	ZZ		3,213,703.31	.00
GN - LDC Gas Physical - OR	483000	GD	OR	948,408	.00	(3,213,703.31)
GP - LDC Gas Physical - AN	142600	ZZ	ZZ		8,399,426.89	.00
GP - LDC Gas Physical - AN	483000	GD	AN	2,778,823	.00	(8,399,426.89)
IN - Intraco LDC Gas - AN	142600	ZZ	ZZ		3,192,967.01	.00
IN - Intraco LDC Gas - AN	483730	GD	AN	983,406	.00	(3,192,967.01)
IS - Intraco LDC Gas - OR	142600	ZZ	ZZ		2,380,089.41	.00
IS - Intraco LDC Gas - OR	483730	GD	OR	858,656	.00	(2,380,089.41)
				<u>5,569,293</u>	<u>18,374,491.76</u>	<u>(18,374,491.76)</u>



Cochrane & Granite Gas Allocations 2016													
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
Cash Receipts Cochrane/Interpipeline	44,910.22	26,726.09	48,407.91	84,459.35	86,371.65	108,726.20	79,814.77	62,601.50	69,257.78	63,522.26	92,572.84	82,659.66	850,030.23
Dth at NIT to allocate cash	44,910.22	26,726.09	48,407.91	84,459.35	86,371.65	108,726.20	79,814.77	62,601.50	69,257.78	63,522.26	92,572.84	82,659.66	850,030.23
Thermal	1,741,044	1,540,544	2,213,161	2,074,283	2,086,764	2,189,427	2,198,457	1,878,379	2,165,048	2,205,076	1,817,747	2,194,083	24,304,013.00
Utility Gas Book AN	3,049,877	2,707,802	2,971,239	3,473,220	3,006,565	2,579,172	2,559,269	3,322,513	3,075,821	2,661,767	2,640,310	3,017,624	35,065,279.00
Utility Gas Book OR	1,623,726	1,759,520	1,228,890	578,748	1,032,431	1,176,003	1,243,859	1,019,934	966,886	1,429,525	1,681,341	1,209,012	14,949,875.00
Total NIT	6,414,647	6,007,866	6,413,290	6,126,251	6,125,860	5,944,602	6,001,585	6,220,826	6,207,755	6,296,368	6,139,398	6,420,719	74,319,167
Cash Allocation													
Thermal	\$12,189.40	\$6,853.14	\$16,705.07	\$28,597.04	\$29,422.37	\$40,044.41	\$29,237.17	\$18,902.53	\$24,154.69	\$22,246.38	\$27,408.88	\$28,246.39	\$277,978.70
LDC AN	\$21,352.80	\$12,045.71	\$22,427.10	\$47,883.42	\$42,392.50	\$47,172.81	\$34,035.58	\$33,435.16	\$34,315.88	\$26,853.81	\$39,811.89	\$38,848.57	\$401,061.37
LDC OR	\$11,368.02	\$7,827.24	\$9,275.74	\$7,978.89	\$14,556.78	\$21,508.98	\$16,542.02	\$10,263.81	\$10,787.21	\$14,422.07	\$25,352.08	\$15,564.69	\$170,990.15
Total Cash	\$44,910.22	\$26,726.09	\$48,407.92	\$84,459.36	\$86,371.67	\$108,726.20	\$79,814.78	\$62,601.50	\$69,257.77	\$63,522.26	\$92,572.84	\$82,659.65	\$850,030.22
Journal Amounts													
Thermal 142150 ZZ ZZ	\$12,189.40	\$6,853.14	\$16,705.07	\$28,597.04	\$29,422.37	\$40,044.41	\$29,237.17	\$18,902.53	\$24,154.69	\$22,246.38	\$27,408.87	\$28,246.40	\$284,007.47
LDC AN	\$21,352.80	\$12,045.71	\$22,427.10	\$47,883.42	\$42,392.50	\$47,172.81	\$34,035.58	\$33,435.16	\$34,315.88	\$26,853.81	\$39,811.89	\$38,848.57	\$400,575.23
LDC OR	\$11,368.02	\$7,827.24	\$9,275.74	\$7,978.89	\$14,556.78	\$21,508.98	\$16,542.02	\$10,263.81	\$10,787.21	\$14,422.07	\$25,352.08	\$15,564.69	\$165,447.53
LDC 232130 ZZ ZZ													
Total Credit	\$44,910.22	\$26,726.09	\$48,407.91	\$84,459.35	\$86,371.65	\$108,726.20	\$79,814.77	\$62,601.50	\$69,257.78	\$63,522.26	\$92,572.84	\$82,659.66	\$850,030.23
% Allocated to LDC AN	47.65%	45.07%	46.33%	56.69%	49.08%	43.39%	42.64%	53.41%	49.55%	42.27%	43.01%	47.00%	47.12%
% Allocated to LDC OR	25.31%	29.29%	19.16%	9.45%	16.85%	19.78%	20.73%	16.40%	15.58%	22.70%	27.39%	18.83%	19.46%
Journal Entries													
Thermal	REV FUEL	232130 ZZ ZZ			456015 ED AN	Amount	Acct Deal 100400						
LDC AN	D.I430	232130 ZZ ZZ			811000 GD AN	\$38,848.57	Acct Deal 100398						
LDC OR	D.I432	232130 ZZ ZZ			811000 GD OR	\$15,564.69	Acct Deal 100399						
						\$82,659.66							
						\$0.00							



Hedge Activity:

CDN FX rate (Average)  
0.7447

CDN FX rate  
1.0000

Dec-16  
↙

1.2852688

1.351617

total FX (gain)/loss  
26,323.59

we purchased                    we fixed @  
-                                    1.00000  
-                                    1.0000  
  
we sold                            we fixed @  
-                                    1.00000

Avista will pay (USD)                    Avista would have paid (USD)

Avista will receive (USD)                    Avista would have received (USD)

-                                    -                                    Loss  
-                                    -                                    Loss  
-                                    -                                    Gain

AN	75.00%	19,742.69
OR	25.00%	6,580.90
TH	0.00%	-
	100.00%	26,323.59
		\$

Total CDN \$	\$2,266,208	Use total CDN \$ (purchases and sales netted)
Thermal CDN only	\$0	Use CDN \$ in heat rate book (CDN non blank volumes)
Thermal Percentage	0.00%	
AN	75%	Monthly GADD Ratio of Canadian Purchases to AN & OR
OR	25%	

① 19,742.69      December  
② + 5071.98      November  
24,814.67      Net loss  
✓ m

CDN FX rate (Average)  
0.7450

CDN FX rate  
0.7449

Nov-16

*reverse*

1.2852688

1.351617

total FX (gain)/loss  
(6,502.54)

we purchased 152,801.25 we fixed @ 0.75023  
- 1.0000  
we sold - we fixed @ 1.00000

Avista will pay (USD) 114,636.08  
Avista would have paid (USD) 113,821.65  
Avista will receive (USD) -  
Avista would have received (USD) -  
814.43 Loss  
- Loss  
- Gain

AN	78.00%	(5,071.98)
OR	22.00%	(1,430.56)
TH	0.00%	-
	100.00%	(6,502.54)
		\$ -

Total CDN \$	\$6,509,278	Use total CDN \$ (purchases and sales netted)
Thermal CDN only	\$0	Use CDN \$ in heat rate book (CDN non blank volumes)
Thermal Percentage	0.00%	
AN	78%	Monthly GADD Ratio of Canadian Purchases to AN & OR
OR	22%	

WA/ID JP Inventory/Prepaid Gas		Contract 100408																
Account 164100 GD AN		808200 GD AN		808100 GD AN		808100 GD AN		808200 GD AN		808100 GD AN		808100 GD AN		164100 GD AN				
Dekatherms		Delivered		Withdrawal		Storage		Volume		Injected		Withdrawal		Adjustments		Storage		
GL Account		Volumes		Volumes		Fuel		Balance		Value		Value		Balance		Fuel		
		Volumes		Volumes		Volumes		Balance		Value		Value		Balance		Value		
Balance Dec-15		193,120	(1,317,290)	(4,889)	4,735,149			390,489.25	(3,119,483.59)									
Jan-16	60,779	(3,141,172)	(9,091)	3,606,090	82,493.46	(7,333,826.55)		82,493.46	(7,333,826.55)									
Feb-16	274,162	(429,163)	(11,323)	516,606	351,270.50	(871,078.96)		351,270.50	(871,078.96)									
Mar-16	1,753,706	(400,433)	(2,544)	1,701,011	2,037,454.24	(624,819.64)		2,037,454.24	(624,819.64)									
Apr-16	2,457,536	(263,104)	(2,216)	3,893,227	3,047,644.53	(321,796.78)		3,047,644.53	(321,796.78)									
May-16	1,625,722	(379,489)	(4,800)	5,134,660	2,542,320.41	(496,059.77)		2,542,320.41	(496,059.77)									
Jun-16	761,891	(555,117)	(6,395)	5,335,039	1,684,362.46	(785,840.03)		1,684,362.46	(785,840.03)									
Jul-16	934,690	(44,908)	(3,146)	7,512,093	3,114,807.31	(65,251.04)		3,114,807.31	(65,251.04)									
Aug-16	1,293,090	(302,324)	(3,707)	7,293,740	211,372.15	(496,265.15)		211,372.15	(496,265.15)									
Sep-16	87,678	(418,622)	(999)	7,265,278	698,559.20	(692,579.06)		698,559.20	(692,579.06)									
Oct-16	391,159	(3,409,527)	(2,022)	3,996,090	493,742.76	(5,664,537.50)		493,742.76	(5,664,537.50)									
Nov-16	142,361	(10,661,149)	(53,804)	3,996,090	16,207,763.30	(20,471,538.07)		16,207,763.30	(20,471,538.07)									
Dec-16	9,975,894																	
YTD 2016 Activity																		
Ending Balance Check					3,996,090													

808100 Withdrawals ① = 5,667,884.54 ✓  
 808200 Injections ② = 493,742.76 ✓  
 W





# WACOG Inventory Summary Report

Page 1 of 1  
 Run Date 01/03/2017 12:38:25  
 Database Name NUOPRD  
 Report Name wacog\_inv\_sum

12/01/2016 - 12/31/2016  
 Storage Account : JPRAIRIEAN - 100408

Maximum Withdrawal: 291,200

Day	Injection Volume	Injection Fuel Volume	Injection \$/dth	Withdrawal Volume	Fuel Adjust Volume	Withdrawal \$/dth	Inventory Volume Balance	Inject. Fuel Total \$	Fuel Adj Total \$	Injection Total \$	Withdrawal Total \$	Inventory Dollar Balance	WACOG
Beginning Balance:	11/30/2016						7,265.278					\$12,026,273.52	\$1,65531
12/01/2016	0	0	\$2,47560	(87,585)	0	\$1,65531	7,177,693	\$0.00	\$0.00	\$0.00	(\$144,980.33)	\$11,881,293.19	\$1,65531
12/02/2016	0	0	\$2,53420	(80,588)	0	\$1,65531	7,097,105	\$0.00	\$0.00	\$0.00	(\$133,398.12)	\$11,747,895.07	\$1,65531
12/03/2016	0	0	\$2,63080	(22,387)	0	\$1,65531	7,074,718	\$0.00	\$0.00	\$0.00	(\$37,057.42)	\$11,710,837.65	\$1,65531
12/04/2016	0	0	\$2,63230	(26,435)	0	\$1,65531	7,048,283	\$0.00	\$0.00	\$0.00	(\$43,758.12)	\$11,667,079.53	\$1,65531
12/05/2016	0	0	\$2,68690	(113,857)	0	\$1,65531	6,934,426	\$0.00	\$0.00	\$0.00	(\$188,468.63)	\$11,478,610.90	\$1,65531
12/06/2016	0	0	\$2,85970	(132,690)	0	\$1,65531	6,801,736	\$0.00	\$0.00	\$0.00	(\$219,643.08)	\$11,258,967.82	\$1,65531
12/07/2016	0	0	\$2,90070	(192,414)	0	\$1,65531	6,609,322	\$0.00	\$0.00	\$0.00	(\$318,504.82)	\$10,940,463.00	\$1,65531
12/08/2016	0	0	\$3,58460	(190,047)	0	\$1,65531	6,419,275	\$0.00	\$0.00	\$0.00	(\$314,586.70)	\$10,625,876.30	\$1,65531
12/09/2016	0	0	\$3,01180	(124,594)	0	\$1,65531	6,294,681	\$0.00	\$0.00	\$0.00	(\$206,241.69)	\$10,419,634.61	\$1,65531
12/10/2016	0	0	\$3,41970	(96,635)	0	\$1,65531	6,198,046	\$0.00	\$0.00	\$0.00	(\$159,960.88)	\$10,259,673.73	\$1,65531
12/11/2016	0	0	\$3,09720	(69,245)	0	\$1,65531	6,128,801	\$0.00	\$0.00	\$0.00	(\$114,621.94)	\$10,145,051.79	\$1,65531
12/12/2016	0	0	\$3,22130	(117,317)	0	\$1,65531	6,011,484	\$0.00	\$0.00	\$0.00	(\$194,196.00)	\$9,950,855.79	\$1,65531
12/13/2016	0	0	\$2,95710	(382,985)	0	\$1,65531	5,628,499	\$0.00	\$0.00	\$0.00	(\$633,958.90)	\$9,316,896.89	\$1,65531
12/14/2016	0	0	\$2,86650	(149,527)	0	\$1,65531	5,478,972	\$0.00	\$0.00	\$0.00	(\$247,513.54)	\$9,069,383.35	\$1,65531
12/15/2016	0	0	\$2,81640	(147,442)	2,022	\$1,65531	5,329,508	\$0.00	\$3,347.04	\$0.00	(\$244,082.22)	\$8,821,974.09	\$1,65531
12/16/2016	0	0	\$2,81100	(170,302)	0	\$1,65531	5,159,206	\$0.00	\$0.00	\$0.00	(\$281,902.60)	\$8,540,071.49	\$1,65531
12/17/2016	0	0	\$2,71000	(142,142)	0	\$1,65531	5,017,064	\$0.00	\$0.00	\$0.00	(\$235,289.07)	\$8,304,782.42	\$1,65531
12/18/2016	0	0	\$2,69190	(116,701)	0	\$1,65531	4,900,363	\$0.00	\$0.00	\$0.00	(\$193,176.33)	\$8,111,606.09	\$1,65531
12/19/2016	0	0	\$2,69190	(77,925)	0	\$1,65531	4,822,438	\$0.00	\$0.00	\$0.00	(\$128,990.03)	\$7,982,616.06	\$1,65531
12/20/2016	9,881	0	\$2,38010	(258,621)	0	\$1,65531	4,573,698	\$0.00	\$0.00	\$23,517.77	(\$428,097.93)	\$7,578,035.90	\$1,65687
12/21/2016	33,893	0	\$3,07240	(29,278)	0	\$1,65687	4,578,313	\$0.00	\$0.00	\$104,132.85	(\$48,509.84)	\$7,633,658.91	\$1,66735
12/22/2016	18,234	0	\$3,56410	(40,131)	0	\$1,66735	4,556,416	\$0.00	\$0.00	\$64,987.80	(\$66,912.42)	\$7,631,734.29	\$1,67494
12/23/2016	0	0	\$2,69550	(99,717)	0	\$1,67494	4,456,699	\$0.00	\$0.00	\$0.00	(\$167,019.99)	\$7,464,714.30	\$1,67494
12/24/2016	0	0	\$2,71710	(89,734)	0	\$1,67494	4,366,965	\$0.00	\$0.00	\$0.00	(\$150,299.07)	\$7,314,415.23	\$1,67494
12/25/2016	0	0	\$2,71710	(75,919)	0	\$1,67494	4,291,046	\$0.00	\$0.00	\$0.00	(\$127,159.77)	\$7,187,255.46	\$1,67494
12/26/2016	0	0	\$2,71710	(69,705)	0	\$1,67494	4,221,341	\$0.00	\$0.00	\$0.00	(\$116,751.69)	\$7,070,503.77	\$1,67494
12/27/2016	22,000	0	\$3,41140	(64,433)	0	\$1,67494	4,178,908	\$0.00	\$0.00	\$75,050.80	(\$107,921.41)	\$7,037,633.16	\$1,68408
12/28/2016	31,239	0	\$3,95800	(11,384)	0	\$1,68408	4,198,763	\$0.00	\$0.00	\$123,643.96	(\$19,171.57)	\$7,142,105.55	\$1,70100
12/29/2016	27,114	0	\$3,77700	(119,232)	0	\$1,70100	4,106,645	\$0.00	\$0.00	\$102,409.58	(\$202,813.63)	\$7,041,701.50	\$1,71471
12/30/2016	0	0	\$3,52320	(55,920)	0	\$1,71471	4,050,725	\$0.00	\$0.00	\$0.00	(\$95,886.58)	\$6,945,814.92	\$1,71471
12/31/2016	0	0	\$2,71420	(54,635)	0	\$1,71471	3,996,090	\$0.00	\$0.00	\$0.00	(\$93,683.18)	\$6,852,131.74	\$1,71471
Totals	142,361	0		(3,409,527)	2,022			\$0.00	\$3,347.04	\$493,742.76	(\$5,664,537.50)		

*M*

*M*

*M*

*M*

*find to GADD*







# WACOG Inventory Summary Report

Page 1 of 1  
 Run Date 01/03/2017 10:37:38  
 Database Name NUCPRD  
 Report Name wacog\_inv\_sum

12/01/2016 - 12/31/2016  
 Storage Account: QUESTAA

Maximum Withdrawal: 0

Day	Injection Volume	Injection Fuel Volume	Injection \$/dth	Withdrawal Volume	Fuel Adjust Volume	Withdrawal \$/dth	Inventory Volume Balance	Inject. Fuel Total \$	Fuel Adj Total \$	Injection Total \$	Withdrawal Total \$	Inventory Dollar Balance	WACOG
Beginning Balance:	11/30/2016						11,150					\$19,331.94	\$1,73381
12/01/2016	0	0	\$2,47560	(109)	0	\$1,73381	11,041	\$0.00	\$0.00	\$0.00	(\$188.99)	\$19,142.95	\$1,73381
12/02/2016	0	0	\$2,53420	0	0	\$1,73381	11,041	\$0.00	\$0.00	\$0.00	\$0.00	\$19,142.95	\$1,73381
12/03/2016	0	0	\$2,63080	0	0	\$1,73381	11,041	\$0.00	\$0.00	\$0.00	\$0.00	\$19,142.95	\$1,73381
12/04/2016	0	0	\$2,63230	0	0	\$1,73381	11,041	\$0.00	\$0.00	\$0.00	\$0.00	\$19,142.95	\$1,73381
12/05/2016	0	0	\$2,68690	0	0	\$1,73381	11,041	\$0.00	\$0.00	\$0.00	\$0.00	\$19,142.95	\$1,73381
12/06/2016	0	0	\$2,85970	0	0	\$1,73381	11,041	\$0.00	\$0.00	\$0.00	\$0.00	\$19,142.95	\$1,73381
12/07/2016	0	0	\$2,90070	0	0	\$1,73381	11,041	\$0.00	\$0.00	\$0.00	\$0.00	\$19,142.95	\$1,73381
12/08/2016	1,985	0	\$3,58460	0	0	\$1,73381	13,026	\$0.00	\$0.00	\$7,115.43	\$0.00	\$26,258.38	\$2,01584
12/09/2016	0	0	\$3,01180	0	0	\$2,01584	13,026	\$0.00	\$0.00	\$0.00	\$0.00	\$26,258.38	\$2,01584
12/10/2016	41,074	0	\$3,41970	0	0	\$2,01584	54,100	\$0.00	\$0.00	\$140,460.76	\$0.00	\$166,719.14	\$3,08168
12/11/2016	3,299	0	\$3,09720	0	0	\$3,08168	57,399	\$0.00	\$0.00	\$10,217.66	\$0.00	\$176,936.80	\$3,08258
12/12/2016	0	0	\$3,22130	0	0	\$3,08258	57,399	\$0.00	\$0.00	\$0.00	\$0.00	\$176,936.80	\$3,08258
12/13/2016	8,667	0	\$2,95710	0	0	\$3,08258	66,066	\$0.00	\$0.00	\$25,629.19	\$0.00	\$202,565.99	\$3,06612
12/14/2016	0	0	\$2,86650	(9,483)	0	\$3,06612	56,583	\$0.00	\$0.00	\$0.00	(\$29,076.02)	\$173,489.97	\$3,06611
12/15/2016	0	0	\$2,81640	(1,505)	0	\$3,06611	55,078	\$0.00	\$0.00	\$0.00	(\$4,614.50)	\$168,875.47	\$3,06611
12/16/2016	1,529	0	\$2,81100	(69)	0	\$3,06611	56,538	\$0.00	\$0.00	\$4,298.02	(\$211.56)	\$172,961.93	\$3,05922
12/17/2016	0	0	\$2,7100	0	0	\$3,05922	56,538	\$0.00	\$0.00	\$0.00	\$0.00	\$172,961.93	\$3,05922
12/18/2016	0	0	\$2,69190	0	0	\$3,05922	56,538	\$0.00	\$0.00	\$0.00	\$0.00	\$172,961.93	\$3,05922
12/19/2016	0	0	\$2,69190	0	0	\$3,05922	56,538	\$0.00	\$0.00	\$0.00	\$0.00	\$172,961.93	\$3,05922
12/20/2016	0	0	\$2,38010	0	0	\$3,05922	56,538	\$0.00	\$0.00	\$0.00	\$0.00	\$172,961.93	\$3,05922
12/21/2016	9,882	0	\$3,07240	0	0	\$3,05922	66,420	\$0.00	\$0.00	\$30,361.46	\$0.00	\$203,323.39	\$3,06118
12/22/2016	0	0	\$3,56410	0	0	\$3,06118	66,420	\$0.00	\$0.00	\$0.00	\$0.00	\$203,323.39	\$3,06118
12/23/2016	0	0	\$2,69550	(1,805)	0	\$3,06118	64,615	\$0.00	\$0.00	\$0.00	(\$5,525.43)	\$197,797.96	\$3,06118
12/24/2016	0	0	\$2,71710	(1,022)	0	\$3,06118	63,593	\$0.00	\$0.00	\$0.00	(\$3,128.53)	\$194,669.43	\$3,06118
12/25/2016	0	0	\$2,71710	(4,742)	0	\$3,06118	58,851	\$0.00	\$0.00	\$0.00	(\$14,516.12)	\$180,153.31	\$3,06118
12/26/2016	0	0	\$2,71710	(4,742)	0	\$3,06118	54,109	\$0.00	\$0.00	\$0.00	(\$14,516.12)	\$165,637.19	\$3,06118
12/27/2016	0	0	\$3,41140	(4,742)	0	\$3,06118	49,367	\$0.00	\$0.00	\$0.00	(\$14,516.12)	\$151,121.07	\$3,06118
12/28/2016	0	0	\$3,95800	0	0	\$3,06118	49,367	\$0.00	\$0.00	\$0.00	\$0.00	\$151,121.07	\$3,06118
12/29/2016	0	0	\$3,77700	0	0	\$3,06118	49,367	\$0.00	\$0.00	\$0.00	\$0.00	\$151,121.07	\$3,06118
12/30/2016	4,691	0	\$3,52320	0	0	\$3,06118	54,058	\$0.00	\$0.00	\$16,527.33	\$0.00	\$167,648.40	\$3,10127
12/31/2016	9,176	0	\$2,71420	0	0	\$3,10127	63,234	\$0.00	\$0.00	\$24,905.50	\$0.00	\$192,553.90	\$3,04510
<b>Totals</b>	<b>80,303</b>	<b>0</b>		<b>(28,219)</b>	<b>0</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$259,515.35</b>	<b>(\$86,293.39)</b>		

*W*



**Avista Corporation Journal Entry**

Effective Date: 201612

Journal: 436-IMBALANCES

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Jenny Berg

Submitted by: Jenny Berg

Approved by: John Wilcox

Last Saved: 01/04/2017 3:36 PM

Approval Requested: 01/04/2017 3:36 PM

Approved on: 01/04/2017 4:19 PM

Seq	Co	FERC	Ser	Jur	S.I	Debit	Credit	Comment
10	001	165320 - GAS IMBALANCE-AVISTA LDC	GD	WA	DL	111,632.43		Current Month Imbalance
20	001	165320 - GAS IMBALANCE-AVISTA LDC	GD	ID	DL	52,205.05		Current Month Imbalance
30	001	165320 - GAS IMBALANCE-AVISTA LDC	GD	OR	DL		182,791.13	Current Month Imbalance
40	001	804000 - GAS COSTS-COMMODITY	GD	WA	DL		111,632.43	Current Month Imbalance
50	001	804000 - GAS COSTS-COMMODITY	GD	ID	DL		52,205.05	Current Month Imbalance
60	001	804000 - GAS COSTS-COMMODITY	GD	OR	DL	182,791.13		Current Month Imbalance
<b>Totals:</b>						<b>346,628.61</b>	<b>346,628.61</b>	

**Explanation:**

Record value of pipeline imbalance. WA/ID volumes are allocated by the prior month actual jurisdictional %. Imbalances are valued based on the weighted daily average price calculated by Gas Supply - AVAGAS JP INJ ALLOC price in Nucleus.

Prepared by Jenny Berg	Date
Reviewed by	Date
Approved for Entry	Date
Corporate Accounting use Only	

**Avista Corporation Journal Entry**

Effective Date: 201612

Journal: 471- BROKER FEES

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Keri Meister

Submitted by: Keri Meister

Approved by: John Wilcox

Last Saved: 01/05/2017 10:04 AM

Approval Requested: 01/05/2017 10:05 AM

Approved on: 01/05/2017 10:08 AM

Seq	Co.	FERC
10	001	232135 - ACCTS PAY-LDC GAS BROKER FEES
20	001	804017 - GAS COSTS-TRANSACTION FEE
30	001	232135 - ACCTS PAY-LDC GAS BROKER FEES
40	001	804017 - GAS COSTS-TRANSACTION FEE
50	001	232135 - ACCTS PAY-LDC GAS BROKER FEES
60	001	557170 - BROKER FEES - POWER

Ser.	Jur.	S.I.	Debit	Credit	Comment
ZZ	ZZ	DL		25,557.85	Broker Fees
GD	AN	DL	25,557.85		Broker Fees
ZZ	ZZ	DL		7,439.22	Broker Fees
GD	OR	DL	7,439.22		Broker Fees
ZZ	ZZ	DL		8,560.55	Broker Fees
ED	AN	DL	8,560.55		Broker Fees
<b>Totals:</b>			<b>41,557.62</b>	<b>41,557.62</b>	

Explanation:

Letter of Credit Fees supporting NGX trading

Prepared by Keri Meister \_\_\_\_\_ Date \_\_\_\_\_

Reviewed by \_\_\_\_\_ Date \_\_\_\_\_

Approved for Entry \_\_\_\_\_ Date \_\_\_\_\_

Corporate Accounting use Only



# Mizuho Transactions

December/16

## Fees & Int Expense & Income

	Mizuho/ICE - Thermal/LDC Activity	
1	557170.ED.AN	11,466.55
2	804017.GD.AN	4,057.42
3	804017.GD.OR	1,181.34
4	134122.ZZ.ZZ	(16,705.31)
5	431100.ZZ.ZZ	-
6	419000.ZZ.ZZ	-
7	134122.ZZ.ZZ	-

Mizuho Stmt acct#18802 & 18801 FEE/COMM Below  
 Mizuho Stmt acct#18802 x Broker fees alloc from DJ471 FEE/COMM Below  
 Mizuho Stmt acct#18802 x Broker fees alloc from DJ471 FEE/COMM Below  
 Clear Mizuho Expenses Interest Income/(Expense) Below  
 Interest expense on funds held Interest Income/(Expense) Below  
 Interest income on funds held Interest Income/(Expense) Below  
 Clear Mizuho Interest Exp/Inc

	Mizuho Deferred Rev/Exp	
8	165191.ZZ.ZZ	(2,699,994.63)
9	134122.ZZ.ZZ	2,699,994.63
		2,716,699.94
		(2,716,699.94)

Record Monthly Change/Activity  
 Reclss Deferred Exp- Prepay Book entry monthly  
 Increase / (Decrease) Mizuho Cash Account Book entry monthly  
 Total Jet Entry DJ473-Mizuho

	Mizuho/ICE - Power & Thermal Activity	
10	232620.ZZ.ZZ	2,544,899.91
11	134122.ZZ.ZZ	(-)
12	134122.ZZ.ZZ	(+)
13	142150.ZZ.ZZ	1,851,852.41
		(1,851,852.41)
14	232130.ZZ.ZZ	1,863,596.15
15	134122.ZZ.ZZ	(-)
16	134122.ZZ.ZZ	(+)
17	142600.ZZ.ZZ	548,645.77
		(1,863,596.15)
		(548,645.77)

NUCUT GAS & POWER Swaps by Co. Monthly activity is cleared on;  
 Clear Mizuho TH Payable Revfuel, Revesales, Thermal Fuel DJ427,  
 NUCUT GAS & POWER Swaps by Co. PurchPower DJ466  
 Clear Mizuho TH Receivable  
 NUCUT GAS Swaps by Co. Monthly activity is cleared on;  
 Clear Mizuho LDC Payable Revgsales, Gas OR DJ 432,  
 NUCUT GAS Swaps by Co. Gas WA/ID DJ430  
 Clear Mizuho LDC Receivable

18	From NUCUT	(2,007,997.88)
19	From Mizuho & Reclss WF	(2,007,997.75)
20	S/B zero	(0.13)

Total Settled trades in the closing month per NUCUT  
 Total Settled trades in the closing month per Mizuho  
 Delta-Adj in Broker fees above

21 Total 134122 675,291.44

# Wells Fargo Transactions

December/16

## Fees & Int Expense & Income

Wells Fargo - Power/Thermal/LDC Activity					
1	557170.ED.AN	25.87%	4,374.01		FEE/COMM Below
2	804017.GD.AN	57.41%	9,707.40		FEE/COMM Below
3	804017.GD.OR	16.72%	2,826.40		FEE/COMM Below
4	134123.ZZ.ZZ			(16,907.81)	Interest Income/(Expense) Below
5	431100.ZZ.ZZ		-		Interest Income/(Expense) Below
6	419000.ZZ.ZZ		-		Interest Income/(Expense) Below
7	134123.ZZ.ZZ		-		Interest Income/(Expense) Below

Wells Fargo Deferred Rev/Exp					
8	165192.ZZ.ZZ		-	(2,727,516.79)	Book entry monthly
9	134123.ZZ.ZZ		2,727,516.79	-	Book entry monthly
			2,744,424.60	(2,744,424.60)	DJ473-WF

Wells Fargo - Nucleus Activity					
10	232620.ZZ.ZZ		2,474,754.91		Monthly activity is cleared on;
11	134123.ZZ.ZZ	(-)		(2,474,754.91)	Revfuel, Revenues, Thermal Fuel DJ427,
12	134123.ZZ.ZZ	(+)	2,054,353.16		PurchPower DJ466
13	142150.ZZ.ZZ			(2,054,353.16)	
14	232130.ZZ.ZZ		1,255,166.80		Monthly activity is cleared on;
15	134123.ZZ.ZZ	(-)		(1,255,166.80)	Revsales, Gas OR DJ 432,
16	134123.ZZ.ZZ	(+)	496,643.26		Gas WA/ID DJ430
17	142600.ZZ.ZZ			(496,643.26)	

18	From NUCUT			(1,178,925.29)	Total Settled trades in the closing month per NUCUT
19	From Wells Fargo & SG			(1,178,925.25)	Total Settled trades in the closing month per WF & SG
20	S/B zero			(0.04)	Delta-Adj in Broker fees above

21 Total 134123 1,531,683.69



# Gas Schedules Booked Out and Matched Report

Accounting Month: 201612

Book Outs

*MW*

Flow Date	Purchase Deal #	Counterparty	Service Code	Purchase Total	Purchase Volume MMBtu	Sale Deal #	Counterparty	Sale Volume MMBtu	Sales Total	Service Code	Sale Volume MMBtu
<b>Pipeline: GTNW</b>											
12/08/2016	569159	Macquarie Energy LLC	GD	\$730.00	200	568919	Macquarie Energy LLC	200	\$616.00	GD	200
12/17/2016	569345	Macquarie Energy LLC	GD	\$15,120.00	4,200	568919	Macquarie Energy LLC	4,200	\$12,936.00	GD	4,200
12/18/2016	569345	Macquarie Energy LLC	GD	\$15,120.00	4,200	568919	Macquarie Energy LLC	4,200	\$12,936.00	GD	4,200
12/19/2016	569345	Macquarie Energy LLC	GD	\$15,120.00	4,200	568919	Macquarie Energy LLC	4,200	\$12,936.00	GD	4,200
12/08/2016	569154	Natural Gas Exchange, Inc.	GD	\$2,187.00	600	569152	Natural Gas Exchange, Inc.	600	\$2,190.00	GD	600
12/30/2016	569532	Puget Sound Energy, Inc.	GD	\$8,762.50	2,500	569519	Puget Sound Energy, Inc.	2,500	\$8,975.00	ED	2,500
12/31/2016	569532	Puget Sound Energy, Inc.	GD	\$8,762.50	2,500	569519	Puget Sound Energy, Inc.	2,500	\$8,975.00	ED	2,500
				<b>Total for GTNW:</b>	<b>18,400</b>			<b>18,400</b>	<b>\$59,564.00</b>		<b>18,400</b>
<b>Pipeline: NWPL</b>											
12/02/2016	569073	BP Energy Company	GD	\$16,250.00	5,000	569072	Macquarie Energy LLC	5,000	\$16,500.00	GD	5,000
				<b>Total for NWPL:</b>	<b>5,000</b>			<b>5,000</b>	<b>\$17,950.00</b>		<b>5,000</b>
				<b>Total ED:</b>	<b>0</b>			<b>0</b>	<b>\$0.00</b>		<b>0</b>
				<b>Total GD:</b>	<b>23,400</b>			<b>23,400</b>	<b>\$58,114.00</b>		<b>23,400</b>
				<b>Total per Report:</b>	<b>23,400</b>			<b>23,400</b>	<b>\$76,064.00</b>		<b>23,400</b>
				<b>Total GD AN:</b>	<b>9,112</b>			<b>9,112</b>	<b>\$0.00</b>		<b>0</b>
				<b>Total GD OR:</b>	<b>17,288</b>			<b>17,288</b>	<b>\$58,114.00</b>		<b>18,400</b>

*✓ 100% to GADD*



**Avista Corporation Journal Entry**

Effective Date: 201612

Journal: **453-RETAIL ACCOUNTING MISCENTRIES**

Team: Revenue-Financial Systems

Last Saved by: Karen Doran

Last Saved: 01/05/2017 8:15 AM

Type: C

Submitted by: Karen Doran

Approval Requested: 01/05/2017 8:15 AM

Category: SJ

Approved by: Tami Judge

Approved on: 01/05/2017 8:18 AM

Currency: USD

Seq	Co.	FERC	Exp.	Task	Org	Quantity	Co.	FERC	Debit	Credit	Comment	
10	001	555000 - OTHER PWR SUPPLY EXP-PURCH PWR	ED	AN	DL				1,157.52		December Community Solar	
20	001	236400 - COMMUNITY SOLAR PUT TAX CREDITS	ED	WA	DL					1,157.52		
30	001	804001 - GAS COSTS-DEMAND	GD	AN	DL					8,645.53	EWU	
40	001	804001 - GAS COSTS-DEMAND	GD	AN	DL				17,581.58	8,936.05	EWU	
50	001	142100 - CUST ACCT REC-RETAIL SERVICE	ZZ	ZZ	DL							
60	001	142200 - CUST ACCT REC-CUSTOMER CONTRACTS	ZZ	ZZ	DL							
70	001	124820 - OTHER INVEST-NON AFFILIATED LT	ZZ	ZZ	DL				331,834.76		Spokane Industries	
80	001	NOTES REC										
		252000 - CUSTOMER ADVANCE ASSIGNED TO PLANT	ED	ID	DL				816.00		New Jersey Mining Company	
		252000 - CUSTOMER ADVANCE ASSIGNED TO PLANT	ED	ID	DL				22,875.20		Crescent Silver LLC	
100	001	142100 - CUST ACCT REC-RETAIL SERVICE	ZZ	ZZ	DL				23,691.20			
									<b>Totals:</b>	<b>374,265.06</b>	<b>374,265.06</b>	

Seq	Project	Task	Exp.	Org	Quantity	Co.	FERC	Ser.	Jur.
10	02805741 - Collection Agency Fees	903211 - Credit Bureau Exp WA	010	General Service	F50	31,715.19	001	144990 - ACC PROV FOR UNCOLLECTIBLES-RETAIL	CD AA
20	03805309 - Collection Agency Fees	903212 - Credit Bureau Exp I	010	General Service	F50	4,603.34	001	144990 - ACC PROV FOR UNCOLLECTIBLES-RETAIL	CD AA
30	06805164 - Collection Agency Fees	903213 - Collection Expense O	010	General Service	F50	5,874.38	001	144990 - ACC PROV FOR UNCOLLECTIBLES-RETAIL	CD AA
40	09900710 - Call Center Operations	905000 - Miscellaneous	885	Miscellaneous	N50	74.00	001	232710 - WA/ID-GIFT CERTIFICATES	ZZ ZZ
50	90100165 - Gas Ops Admin Activit	880000 - Other Expenses	235	Employee Mist	C53	100.00	001	232710 - WA/ID-GIFT CERTIFICATES	ZZ ZZ
60	98401121 - Gas Services Non Rev-M	107500 - Add Plant	885	Miscellaneous	A81	50.00	001	232710 - WA/ID-GIFT CERTIFICATES	ZZ ZZ



**Avista Corporation Journal Entry**

Effective Date: 201612

Journal: 437-GST

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Jenny Berg

Submitted by: Jenny Berg

Approved by: John Wilcox

Last Saved: 01/04/2017 10:24 AM

Approval Requested: 01/04/2017 10:24 AM

Approved on: 01/04/2017 1:05 PM ✓

Seq	Co.	FERC	SeL	Jur.	S.L	Debit	Credit	Comment	
10	001	254399 - REG LIABILITY-UNREALIZED	ED	AN	DL		1,293.96	Reverse UR Gain/Loss Prior Quarter Thermal	
20	001	254399 - REG LIABILITY-UNREALIZED	GD	AA	DL		5,078.75	Reverse UR Gain/Loss Prior Quarter Gas	
30	001	143020 - GST	ZZ	ZZ	DL	6,372.71		Reverse UR Gain/Loss Prior Quarter Thermal	
40	001	254399 - REG LIABILITY-UNREALIZED	ED	AN	DL		35.39	Unrealized GST Gain/Loss Thermal	
50	001	254399 - REG LIABILITY-UNREALIZED	GD	AA	DL		117.21	Unrealized GST Gain/Loss Gas	
60	001	143020 - GST	ZZ	ZZ	DL	152.60		Unrealized GST Gain/Loss	
70	001	804000 - GAS COSTS-COMMODITY	GD	AN	DL	36,128.68 /		Realized FX Gain/Loss on GST Redund AN	
80	001	804000 - GAS COSTS-COMMODITY	GD	OR	DL	11,875.60		Realized FX Gain/Loss on GST Redund OR	
90	001	143020 - GST	ZZ	ZZ	DL		48,004.28	Realized FX Gain/Loss on GST Redund LDC	
100	001	232620 - ACCTS PAY-TURBINE GAS	ZZ	ZZ	DL	8,819.43		Realized FX Gain/Loss on GST Redund TH	
110	001	143020 - GST	ZZ	ZZ	DL		8,819.43	Realized FX Gain/Loss on GST Redund TH	
<b>Totals:</b>							<b>63,349.02</b>	<b>63,349.02</b>	

Explanation:

To record GST and HST currency exchange difference.

Prepared by Jenny Berg

Date

Reviewed by

Date

Approved for Entry  
Corporate Accounting use Only

Date

**Journal Drilldown**

201612, PTD, USD, AVISTA CORP | January 5, 2017 8:14:24 AM PST

Account Combination	Effective Date	Journal Name	Journal Source	Journal Category	Period Name	Currency Code	Jnl Line	Accounted Dr	Accounted Cr	Description (Lines)
001.426300.GD.AA.DL	12/31/2016	201612 Purchase Invoices USD	Payables	Purchase Invoices	201612	USD	143	50,606.87		Journal Import Created

50,606.87

*QW*

Reclass from 426300 GD AA to CR  
426500 GD AA DR



# U.S. Customs and Border Protection

6650 Telecom Drive, Suite 100  
Indianapolis, IN 46278

PRINT DATE 12/05/2016



For Bill Inquiries Please Contact the Port at (208) 267-3966 or the Revenue Division at (317) 614-4811

<b>BILL TO:</b> *****MIXED AADC 840	AA_P15 T15
AVISTA CORPORATION	7226
1411 E MISSION AVE	
SPOKANE WA 99202-2600	

Importer Number: 91-046247000  
 Bill Number: 472666969  
 Bill Date: 12-02-16  
 Port of Service/Charge: 33302  
 EASTPORT ID

Dear Sir or Madam:

This Bill is a notice of debt currently owed to U.S. Customs and Border Protection (CBP). CBP bills for supplemental duties (increased or additional duties, taxes, and fees assessed upon the liquidation or re-liquidation of an entry) together with interest, reimbursable services, and miscellaneous amounts. The Code of Federal Regulations (19 CFR § 24.1(a)(2)) requires your remittance to be payable in United States dollars and drawn on a United States bank.

Transaction Date	Transaction Identification (i.e., Entry No./Work Ticket No.)	Reference Name	Type of Charge	Amount
11-10-15	C3300384394		FORMAL MPF INTEREST	12400.00 474.44
Interest Accrued to Date				0.00
Full Amount Due Upon Receipt				<b>12874.44</b>
Amount Due After 12-31-16 (including interest)				12916.72

Note: Failure to make payment or provide legal justification of non-payment may result in suspension of immediate release privileges in accordance with 19 CFR § 142.26.

Sanction Status: \_\_\_\_\_ Surety Code 001

Interest Rate Effective 04-01-16 4.00 %

For more information visit [www.cbp.gov/xp/cgov/trade/priority\\_trade/revenue/](http://www.cbp.gov/xp/cgov/trade/priority_trade/revenue/)

CBP Form 6084 (07/11)

### PAYER'S COPY

PRINT DATE 12/05/2016

Enclose this portion with remittance



Bill To: AVISTA CORPORATION  
1411 E MISSION AVE  
SPOKANE WA 99202-2600

Bill Number: 472666969

Amount Enclosed: \_\_\_\_\_

U.S. Customs and Border Protection  
P.O. Box 530071  
Atlanta, GA 30353-0071

091046247000472666969120216000001287444

CBP Form 6084 (07/11)





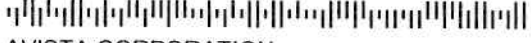
# U.S. Customs and Border Protection

6650 Telecom Drive, Suite 100  
Indianapolis, IN 46278

PRINT DATE 12/05/2016



For Bill Inquiries Please Contact the Port at (208) 267-3966 or the Revenue Division at (317) 614-4811

<b>BILL TO:</b> *****MIXED AADC 840  AVISTA CORPORATION 1411 E MISSION AVE SPOKANE WA 99202-2600	AA_P15 T15  7223
---	------------------------

Importer Number: 91-046247000  
 Bill Number: 472666936  
 Bill Date: 12-02-16  
 Port of Service/Charge: 33302  
 EASTPORT ID

Dear Sir or Madam:

This Bill is a notice of debt currently owed to U.S. Customs and Border Protection (CBP). CBP bills for supplemental duties (increased or additional duties, taxes, and fees assessed upon the liquidation or re-liquidation of an entry) together with interest, reimbursable services, and miscellaneous amounts. The Code of Federal Regulations (19 CFR § 24.1(a)(2)) requires your remittance to be payable in United States dollars and drawn on a United States bank.

Transaction Date	Transaction Identification (i.e., Entry No./Work Ticket No.)	Reference Name	Type of Charge	Amount
10-09-15	C3300384386		FORMAL MPF INTEREST	12000.00 492.97
Interest Accrued to Date				0.00
Full Amount Due Upon Receipt				<b>12492.97</b>
Amount Due After 12-31-16 (including interest)				12534.00

*Note: Failure to make payment or provide legal justification of non-payment may result in suspension of immediate release privileges in accordance with 19 CFR § 142.26.*

Sanction Status: \_\_\_\_\_ Surety Code 001  
 Interest Rate Effective 04-01-16 4.00 %

For more information visit [www.cbp.gov/xp/cgov/trade/priority\\_trade/revenue/](http://www.cbp.gov/xp/cgov/trade/priority_trade/revenue/)

CBP Form 6084 (07/11)

**PAYER'S COPY**

PRINT DATE 12/05/2016

Enclose this portion with remittance



Bill To: AVISTA CORPORATION  
 1411 E MISSION AVE  
 SPOKANE WA 99202-2600

Bill Number: 472666936

Amount Enclosed: \_\_\_\_\_

U.S. Customs and Border Protection  
 P.O. Box 530071  
 Atlanta, GA 30353-0071

091046247000472666936120216000001249297

CBP Form 6084 (07/11)



# U.S. Customs and Border Protection

6650 Telecom Drive, Suite 100  
Indianapolis, IN 46278

PRINT DATE 12/05/2016



For Bill Inquiries Please Contact the Port at (208) 267-3966 or the Revenue Division at (317) 614-4811

<b>BILL TO:</b>	*****MIXED AADC 840	AA_P15 T15
AVISTA CORPORATION		7225
1411 E MISSION AVE		
SPOKANE WA 99202-2600		

Importer Number: 91-046247000  
 Bill Number: 472666958  
 Bill Date: 12-02-16  
 Port of Service/Charge: 33302  
 EASTPORT ID

Dear Sir or Madam:

This Bill is a notice of debt currently owed to U.S. Customs and Border Protection (CBP). CBP bills for supplemental duties (increased or additional duties, taxes, and fees assessed upon the liquidation or re-liquidation of an entry) together with interest, reimbursable services, and miscellaneous amounts. The Code of Federal Regulations (19 CFR § 24.1(a)(2)) requires your remittance to be payable in United States dollars and drawn on a United States bank.

Transaction Date	Transaction Identification (i.e., Entry No./Work Ticket No.)	Reference Name	Type of Charge	Amount
12-17-15	C3300384402		FORMAL MPF INTEREST	12000.00 434.59
Interest Accrued to Date				0.00
Full Amount Due Upon Receipt				<b>12434.59</b>
Amount Due After 12-31-16 (including interest)				12475.42

Note: Failure to make payment or provide legal justification of non-payment may result in suspension of immediate release privileges in accordance with 19 CFR § 142.26.

Sanction Status: \_\_\_\_\_ Surety Code 001

Interest Rate Effective 04-01-16 4.00 %

For more information visit [www.cbp.gov/xp/cgov/trade/priority\\_trade/revenue/](http://www.cbp.gov/xp/cgov/trade/priority_trade/revenue/)

CBP Form 6084 (07/11)

-----  
**PAYER'S COPY**  
 -----

PRINT DATE 12/05/2016

Enclose this portion with remittance



Bill To: AVISTA CORPORATION  
 1411 E MISSION AVE  
 SPOKANE WA 99202-2600

Bill Number: 472666958

Amount Enclosed: \_\_\_\_\_

U.S. Customs and Border Protection  
 P.O. Box 530071  
 Atlanta, GA 30353-0071

091046247000472666958120216000001243459

CBP Form 6084 (07/11)





# U.S. Customs and Border Protection

6650 Telecom Drive, Suite 100  
Indianapolis, IN 46278

PRINT DATE 12/05/2016



For Bill Inquiries Please Contact the Port at (208) 267-3966 or the Revenue Division at (317) 614-4811

<b>BILL TO:</b> *****MIXED AADC 840	AA_P15 T15
AVISTA CORPORATION	7224
1411 E MISSION AVE	
SPOKANE WA 99202-2600	

Importer Number: 91-046247000  
 Bill Number: 472666947  
 Bill Date: 12-02-16  
 Port of Service/Charge: 33302  
 EASTPORT ID

Dear Sir or Madam:

This Bill is a notice of debt currently owed to U.S. Customs and Border Protection (CBP). CBP bills for supplemental duties (increased or additional duties, taxes, and fees assessed upon the liquidation or re-liquidation of an entry) together with interest, reimbursable services, and miscellaneous amounts. The Code of Federal Regulations (19 CFR § 24.1(a)(2)) requires your remittance to be payable in United States dollars and drawn on a United States bank.

Transaction Date	Transaction Identification (i.e., Entry No./Work Ticket No.)	Reference Name	Type of Charge	Amount
01-22-16	C3300384410		FORMAL MPF INTEREST	12400.00 404.87
Interest Accrued to Date				0.00
Full Amount Due Upon Receipt				<b>12804.87</b>
Amount Due After 12-31-16 (including interest)				12846.92

*Note: Failure to make payment or provide legal justification of non-payment may result in suspension of immediate release privileges in accordance with 19 CFR § 142.26.*

Sanction Status: \_\_\_\_\_ Surety Code 001

Interest Rate Effective 04-01-16 4.00 %

For more information visit [www.cbp.gov/xp/cgov/trade/priority\\_trade/revenue/](http://www.cbp.gov/xp/cgov/trade/priority_trade/revenue/)

CBP Form 6084 (07/11)

-----  
**PAYER'S COPY**  
 -----

PRINT DATE 12/05/2016

**Enclose this portion with remittance**



Bill To: AVISTA CORPORATION  
 1411 E MISSION AVE  
 SPOKANE WA 99202-2600

Bill Number: 472666947

Amount Enclosed: \_\_\_\_\_

U.S. Customs and Border Protection  
 P.O. Box 530071  
 Atlanta, GA 30353-0071



**Groome, Carolyn**

---

**From:** Hefty, Chris  
**Sent:** Thursday, December 29, 2016 3:13 PM  
**To:** Wilcox, John; Groome, Carolyn; Scott, Eric  
**Cc:** Cook, Yvonne  
**Subject:** US Customs And Border Protection Charges

John / Carolyn / Eric,

As a follow-up to our meeting today with respect to the "MPF" (Merchandise Process Fee) that is being charged by US Customs.

*Reclass*

Generally, "penalties" for violation of a specific Federal or State laws are not deductible. As a result, several people look at the 426300 account when closing the books, preparing the tax return and on audit by the IRS. As a Tax Department we look at what is in this account and adjust accordingly as some items placed in the account are more correctly classified as a fee or permit rather than as a penalty.

This particular item is more of a fee than a violation of a law. Since it is a provision that came in with the NAFTA and is specifically called an "MPF" (Merchandise Process Fee) I believe it would be more correct to record it as an "Other Deduction" (for example 426500) rather than a penalty which will get reviewed by several people over the years.

I am confident this is a deductible item and by moving it from the penalty area will result in less questions down the road.

I hope this helps and please let me know if you need any further support or information.

Thanks,  
Chris