

Avista Utilities
State of Washington
Recap of 191 Deferral Accounts

	Total	Account 191010 (New Deferrals)	Accounts 191001 (4/09 Deferrals)	Accounts 191000 (Old Deferrals)
June 2009 Ending Balance	(24,395,962.74)	(4,259,606.60) OK	(17,510,083.08) OK	(2,626,273.06) OK
July 2009				
Current Months Deferrals	(826,153.88)	(826,153.88)		
Amortization	559,608.75		294,170.24	265,438.51
Interest	(66,433.42)	(12,655.26)	(47,024.79)	(6,753.37)
July 2009 Ending Balance	(24,728,941.29)	(5,098,415.74) OK	(17,262,937.63) OK	(2,367,587.92) OK
August 2009				
Current Months Deferrals	(1,248,120.47)	(1,248,120.47)		
Amortization	650,596.84		355,330.98	295,265.86
Interest	(67,783.36)	(15,498.37)	(46,272.61)	(6,012.38)
August 2009 Ending Balance	(25,394,248.28)	(6,362,034.58) OK	(16,953,879.26) OK	(2,078,334.44) OK
September 2009				
Current Months Deferrals	(1,972,545.64)	(1,972,545.64)		
Amortization	736,832.28		402,381.62	334,450.66
Interest	(70,449.45)	(19,901.67)	(45,371.86)	(5,175.92)
September 2009 Ending Balance	(26,700,411.09)	(8,354,481.89) OK	(16,596,869.50) OK	(1,749,059.70) OK
October 2009				
Current Months Deferrals	(4,184,292.62)	(4,184,292.62)		
Amortization	2,393,564.17		1,306,498.71	1,087,065.46
Interest	(74,738.56)	(28,292.95)	(43,180.64)	(3,264.97)
October 2009 Ending Balance	(28,565,878.10)	(12,567,067.46) OK	(15,333,551.43) OK	(665,259.21) OK

Avista Corporation Journal Entry

Effective Date: 200910


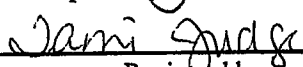
Journal: 431-D&A WA/ID
Team: Resource Accounting
Type: C
Category: DJ

Last Saved by: Cameron Dunlop
Submitted by: Cameron Dunlop

Last Saved: 11/05/2009 2:21 PM

Explanation:

To record the monthly deferral of unrecovered commodity and demand costs related to WA and ID. Also to record the amortization of recoverable costs for WA and ID.

 _____ Prepared by Cameron Dunlop	11/5/09 _____ Date
 _____ Reviewed by	11/5/09 _____ Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

Avista Corporation Journal Entry

Effective Date: 200910

Journal: 431-D&A WA/ID

Team: Resource Accounting

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Type: C

Submitted by: Cameron Dunlop

Category: DJ

<u>Seq.</u>	<u>Co.#</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
11	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		4,212,585.57	WA DEFERRAL
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	WA	DL	4,184,292.62		WA DEFERRAL
45	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	28,292.95		WA DEFERRAL
50	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		1,793,072.56	ID DEFERRAL
55	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	ID	DL	1,784,533.88		ID DEFERRAL
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	8,538.68		ID DEFERRAL
80	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	1,083,800.49		WA AMORT
90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,087,065.46	WA AMORT
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	3,264.97		WA AMORT
110	001	191001 - RECOVERABLE GAS COST AMORT JUN 2009	GD	WA	DL	1,263,318.07		WA AMORT JUNE 2009 ON
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,306,498.71	WA AMORT JUNE 2009 ON
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	43,180.64		WA AMORT JUNE 2009 ON
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	500,869.22		ID AMORT
170	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		503,287.72	ID AMORT
180	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	2,418.50		ID AMORT
190	001	191001 - RECOVERABLE GAS COST AMORT JUN 2009	GD	ID	DL	519,049.52		ID AMORT JUNE 2009 ON
200	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		528,285.67	ID AMORT JUNE 2009 ON
210	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	9,236.15		ID AMORT JUNE 2009 ON
TOTALS:						9,430,795.69	9,430,795.69	

Avista Corporation
 State of Washington
 Recap of Account 191010 GD WA
 Current Unrecovered PGA Deferred

	Total	Commodity	Demand		
7/09 Ending Balance	(5,098,415.67)	(7,897,237.08)	2,454,104.03	(75,220.84)	419,938.02
	(5,098,415.67)				
8/09 Current Mo Deferrals	(1,248,120.47)	(2,109,724.50)	861,604.03	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(15,498.37)			(15,498.37)	
8/09 Ending Balance	(6,362,034.51)	(10,006,961.58)	3,315,708.06	(90,719.01)	419,938.02
	(6,362,034.51)				
9/09 Current Mo Deferrals	(1,972,545.84)	(2,832,326.58)	859,780.94	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(19,901.67)			(19,901.67)	
9/09 Ending Balance	(8,354,481.81)	(12,839,288.15)	4,175,489.00	(110,620.68)	419,938.02
	(8,354,481.81)				
10/09 Current Mo Deferrals	(4,184,292.62)	(4,293,536.24)	109,243.62	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(28,292.95)			(28,292.95)	
10/09 Ending Balance	(12,567,067.38)	(17,132,824.39)	4,284,732.62	(138,913.63)	419,938.02
	(12,567,067.38)				

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(1,263,618.84)
Deferral exp	805120 GD WA	1,248,120.47	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	15,498.37	
			0.00

3.25%

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(1,992,447.31)
Deferral exp	805120 GD WA	1,972,545.84	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	19,901.67	
			(0.00)

3.25%

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA		(4,212,585.57)
Deferral exp	805120 GD WA	4,184,292.62	
Interest Income	419600 GD WA		
Interest Expense	431600 GD WA	28,292.95	
			0.00

3.25%

Balance 7/30/2009 (2,387,587.89)

WA 191000 Recoverable Gas Costs Amortized				
Aug-09				
		Total	Rates	Amortization
Schedule	101	2,251,378	0.08007	\$180,267.88
Schedule	111	1,242,413	0.07754	\$96,336.70
Schedule	121	283,882	0.08616	\$18,781.63
Schedule	122G			\$0.00
Schedule	122L			\$0.00
Schedule	122W			\$0.00
Schedule	131	0	0.06958	\$0.00
Schedule	132W			\$0.00
Schedule	146	1,501,895	(0.00008)	(\$120.15)
Spokane Rock Products				\$0.00
Valley Hosp	146			\$0.00
Large Customer				\$0.00
		<u>5,279,568</u>		<u>\$295,265.88</u>
				-
				<u>\$295,265.88</u>
			Subtotal	(2,072,322.13)
			Interest 3.25%	(\$6,012.38)
			Balance 8/30/2009	<u>(2,078,334.51)</u>

Aug-09			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	6,012.38	
Total WA Amortization Expense	805110 GD WA		(295,265.88)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191000 GD WA	289,253.48	
			\$0.00

Interest check
(\$6,012.38)

WA 191000 Recoverable Gas Costs Amortized				
Sep-09				
		Total	Rates	Amortization
Schedule	101	2,581,774	0.08007	\$206,722.64
Schedule	111	1,412,727	0.07754	\$109,542.85
Schedule	121	277,220	0.06616	\$18,340.88
Schedule	122G			\$0.00
Schedule	122L			\$0.00
Schedule	122W			\$0.00
Schedule	131	0	0.06958	\$0.00
Schedule	132W			\$0.00
Schedule	146	1,946,445	(0.00008)	(\$155.72)
Spokane Rock Products				\$0.00
Valley Hosp	146			\$0.00
Large Customer				\$0.00
		<u>6,218,166</u>		<u>\$334,450.66</u>
				-
				<u>\$334,450.66</u>
			Subtotal	(1,743,883.86)
			Interest 3.25%	(\$5,175.92)
			Balance 9/15/2009	<u>(1,749,059.78)</u>

Sep-09			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	5,175.92	
Total WA Amortization Expense	805110 GD WA		(334,450.66)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191000 GD WA	329,274.74	
			\$0.00

Interest check
(\$5,175.92)

WA 191000 Recoverable Gas Costs Amortized				
Oct-09				
		Total	Rates	Amortization
Schedule	101	8,793,250	0.08007	\$704,075.53
Schedule	111	4,413,631	0.07754	\$342,232.95
Schedule	121	617,857	0.06616	\$40,877.42
Schedule	122G	0		\$0.00
Schedule	122L	0		\$0.00
Schedule	122W	0		\$0.00
Schedule	131	0	0.06958	\$0.00
Schedule	132W	0		\$0.00
Schedule	146	1,505,456	(0.00008)	(\$120.44)
Spokane Rock Products				\$0.00
Valley Hosp	146			\$0.00
Large Customer				\$0.00
		<u>15,330,194</u>		<u>\$1,087,065.46</u>
		15,330,194		-
				<u>\$1,087,065.46</u>
			Subtotal	(661,994.32)
			Interest 3.25%	(\$3,264.97)
			Balance 10/15/2009	<u>(665,259.29)</u>

Oct-09			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	3,264.97	
Total WA Amortization Expense	805110 GD WA		(1,087,065.46)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191000 GD WA	1,083,800.49	
			\$0.00

Interest check
(\$3,264.97)

Balance 7/30/2009 (17,262,937.63)

WA 191001 Recoverable Gas Costs Amortized June 2009				
Aug-09				
		Total	Rates	Amortization
Schedule	101	2,251,376	0.09597	\$216,064.55
Schedule	111	1,242,413	0.09330	\$115,917.13
Schedule	121	283,882	0.08225	\$23,349.29
Schedule	122G			\$0.00
Schedule	122L			\$0.00
Schedule	122W			\$0.00
Schedule	131	0	0.07855	\$0.00
Schedule	132W			\$0.00
Schedule	146	1,501,895	0.00000	\$0.00
Spokane Rock Products				\$0.00
Valley Hospital	146			\$0.00
Large Customer				\$0.00
		5,279,566		\$355,330.98
				\$355,330.98
			Subtotal	(16,907,606.65)
			Interest Balance	3.25% (\$46,272.61)
			8/30/2009	(16,953,879.26)

Aug-09			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	46,272.61	
Total WA Amortization Expense	805110 GD WA		(355,330.98)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191001 GD WA	309,058.37	
			\$0.00

Interest check (\$46,272.61)

WA 191001 Recoverable Gas Costs Amortized June 2009				
Sep-09				
		Total	Rates	Amortization
Schedule	101	2,581,774	0.09597	\$247,772.85
Schedule	111	1,412,727	0.09330	\$131,807.43
Schedule	121	277,220	0.08225	\$22,801.35
Schedule	122G			\$0.00
Schedule	122L			\$0.00
Schedule	122W			\$0.00
Schedule	131	0	0.07855	\$0.00
Schedule	132W			\$0.00
Schedule	146	1,946,445	0.00000	\$0.00
Spokane Rock Products				\$0.00
Valley Hospital	146			\$0.00
Large Customer				\$0.00
		6,218,166		\$402,381.62
		6,218,166		\$402,381.62
			Subtotal	(16,551,497.63)
			Interest Balance	3.25% (\$45,371.86)
			9/15/2009	(16,596,869.49)

Sep-09			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	45,371.86	
Total WA Amortization Expense	805110 GD WA		(402,381.62)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191001 GD WA	357,009.76	
			\$0.00

Interest check (\$45,371.86)

WA 191001 Recoverable Gas Costs Amortized June 2009				
Oct-09				
		Total	Rates	Amortization
Schedule	101	8,793,250	0.09597	\$843,888.20
Schedule	111	4,413,631	0.09330	\$411,791.77
Schedule	121	617,857	0.08225	\$50,818.74
Schedule	122G	0		\$0.00
Schedule	122L	0		\$0.00
Schedule	122W	0		\$0.00
Schedule	131	0	0.07855	\$0.00
Schedule	132W	0		\$0.00
Schedule	146	1,505,456	0.00000	\$0.00
Spokane Rock Products				\$0.00
Valley Hospital	146	0		\$0.00
Large Customer				\$0.00
		15,330,194		\$1,306,498.71
		15,330,194		\$1,306,498.71
			Subtotal	(15,290,370.78)
			Interest Balance	3.25% (\$43,180.64)
			10/15/2009	(15,333,551.42)

Oct-09			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	43,180.64	
Total WA Amortization Expense	805110 GD WA		(1,306,498.71)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191001 GD WA	1,263,318.07	
			\$0.00

Interest check (\$43,180.64)

Washington/Idaho Gas Costs	GL Account	Oct-09 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
Transportation Costs					
NWP Fixed		\$ 1,902,076.00	\$ -	\$ 1,902,076.00	
NWP Variable		\$ 42,298.00	\$ 1,679.83	\$ 43,977.83	
NWP Capacity Release		\$ (901,886.00)	\$ -	\$ (901,886.00)	
	NWP Total 804001 GD AN	\$ 1,042,488.00	\$ 1,679.83	\$ 1,044,167.83	Invoice
GTN Fixed		\$ 268,598.15	\$ -	\$ 268,598.15	
GTN Variable		\$ 5,265.99	\$ -	\$ 5,265.99	
GTN Capacity Release		\$ (3,034.94)	\$ -	\$ (3,034.94)	
Current Month Estimate		\$ 270,829.20	\$ -	\$ 270,829.20	
	GTN Total 804001 GD AN	\$ 270,829.20	\$ -	\$ 270,829.20	Invoice
Tranacanda Foothills (BC System) Fixed		\$ 176,832.00	\$ 3,674.27	\$ 180,506.27	
Tranacanda Foothills (BC System) Variable		\$ -	\$ -	\$ -	
	ANG Total 804001 GD AN	\$ 176,832.00	\$ 3,674.27	\$ 180,506.27	Invoice
NOVA (AB System) Fixed		\$ 432,018.00	\$ 11,526.21	\$ 443,544.21	
NOVA (AB System) Variable		\$ -	\$ -	\$ -	
	NOVA Total 804001 GD AN	\$ 432,018.00	\$ 11,526.21	\$ 443,544.21	Invoice
Spectra Westcoast Fixed		\$ 85,505.00	\$ 7,111.39	\$ 92,616.39	
Spectra Westcoast Variable		\$ -	\$ -	\$ -	
	WEI (Duke) Total 804001 GD AN	\$ 85,505.00	\$ 7,111.39	\$ 92,616.39	
Questar		\$ -	\$ -	\$ -	
	Questar Total 804001-	\$ -	\$ -	\$ -	
NOVA/ANG Capacity Release:					
Third party capacity release credit		\$ -	\$ -	\$ -	
	Counterparty Invoice Total 804001 GD AN	\$ -	\$ -	\$ -	
Thermal Transport	804901 GD AN	\$ -	\$ -	\$ -	
Intracompany Transportation Optimization	804901 GD AN	\$ (25,802.57)	\$ -	\$ (25,802.57)	Liab
Total Demand Costs	804801 GD AN	\$ 1,981,669.63	\$ 23,991.70	\$ 2,005,661.33	
			\$ 23,991.70		

Commodity Purchases (Natural Gas)

NGX Broker Fees	184055 ZZ ZZ	\$ -	\$ -	\$ -	
Misc	804000 GD AN	\$ -	\$ -	\$ -	
Broker Fees	804017 GD AN	\$ -	\$ (642.53)	\$ (642.53)	
Total Broker Fees		\$ -	\$ (642.53)	\$ (642.53)	
Cochrane Credit Sept (Cash Rec'd)	811000 GD AN	\$ -	\$ (75,233.39)	\$ (75,233.39)	Actual Cash Rec'd
FX Hedge (Gain)/Loss	804010 GD AN	\$ 308,975.18	\$ -	\$ 308,975.18	Nucleus Database
System Gas purchases		\$ 18,956,941.87	\$ 5,525.88	\$ 18,962,467.75	Nucleus Database
Gas Costs Commodity	804000 GD AN	\$ 18,956,941.87	\$ 5,525.88	\$ 18,962,467.75	
Financial Commodity Cost/(Benefit)	804600 GD AN	\$ 180,439.38	\$ -	\$ 180,439.38	Nucleus Database
Off System Cost Bookout	804700 GD AN	\$ 324,883.59	\$ -	\$ 324,883.59	Nucleus Database
Misc Adjustment	804000 GD AN	\$ -	\$ -	\$ -	
Total Commodity Costs		\$ 19,771,240.02	\$ (70,350.04)	\$ 19,700,889.98	
		\$ 19,771,240.02			

232130 Prior Period Adjustments

		\$ (46,358.34)		\$ (46,358.34)	
		\$ (46,358.34)			

Nucleus Storage acct. JPRARJEAN -100408

JP Injections	808200 GD AN	\$ (526,778.48)	\$ -	\$ (526,778.48)	
JP Withdrawals	808100 GD AN	\$ 83,613.70	\$ -	\$ 83,613.70	
Total JP	164100 GD AN	\$ (443,164.78)	\$ -	\$ (443,164.78)	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -	\$ -	\$ -	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ -	\$ -	\$ -	
Total Clay Basin	164115 GD AN	\$ -	\$ -	\$ -	

Total Storage Injections/Withdrawals

		\$ (443,164.78)	\$ -	\$ (443,164.78)	
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Net Gas Costs after injections/Withdrawals

		\$ 21,309,744.87	\$ (46,358.34)	\$ 21,263,386.53	
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Information from other Journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD AN	\$ -	\$ (102,047.26)	\$ (102,047.26)	DJ436 & DJ431
ID Imbalance from DJ 436	804000 GD AN	\$ -	\$ (46,375.39)	\$ (46,375.39)	DJ436 & DJ431
Broker Fees	804017 GD AN	\$ 56,934.80	\$ -	\$ 56,934.80	Broker Fees Journal
WAID Sales for Resale Physical and Bookout -From GSALES	483000&483700 GD AN	\$ (8,988,111.26)	\$ -	\$ (8,988,111.26)	REVSALES & DJ431
WAID Buy/Sell Transportation Recovery- pass through DJ 431	804001 GD AN	\$ -	\$ (8,869.41)	\$ (8,869.41)	Pull credit from GL (DJ 451)
GBT Recon (Quarterly)	804000 GD AN	\$ -	\$ -	\$ -	
FAPB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -	\$ -	\$ -	
WAID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -	\$ -	\$ -	
Total Costs for Deferral including net gas costs			\$ (158,867.06)	\$ (158,867.06)	

Journal # 430 Entry	Dr.	Cr.	
804001 GD AN	\$ 2,005,661.33		Transportation/Demand Costs
804000 GD AN	\$ 18,962,467.75		Commodity Physical
804010 GD AN	\$ 308,975.18		Foreign Exchange Hedge Effect
804017 GD AN	\$ -	\$ (642.53)	Broker Fees ICE, Amerec & NGX
804600 GD AN	\$ 180,439.38		Financial Settlements
232620 ZZ ZZ	\$ 25,802.57		Turbine Payable
804700 GD AN	\$ 324,883.59		Off System Bookout
232130 ZZ ZZ	\$ -	\$ (21,423,378.70)	ATP Gas Supply: Transactions
184055 ZZ ZZ	\$ -	\$ -	AP - Clearing
811000 GD AN	\$ -	\$ (75,233.39)	Cochrane Extraction Credit
808200 GD AN	\$ -	\$ (526,778.48)	Storage Injections
808100 GD AN	\$ 83,613.70		Storage Withdrawals
176745 ZZ ZZ	\$ -	\$ (308,975.18)	Foreign Exchange Asset WAID
246745 ZZ ZZ	\$ -	\$ -	Foreign Exchange Liability WAID
164115 GD AA	\$ -	\$ -	Inventory - Clay Basin
164100 GD AN	\$ 443,164.78		Inventory - JP
Total Gas Costs	\$ 22,335,008.28	\$ (22,335,008.28)	

Misc. DJ 430 Entry:			
804700 GD AN	\$ -	\$ -	Thermal Transport
804001 GD AN	\$ -	\$ -	Thermal Transport
232130 ZZ ZZ	\$ 703,974.56		Intra-Co Transfer Thermal
142150 ZZ ZZ	\$ -	\$ (703,974.56)	Intra-Co Transfer Thermal
142600 ZZ ZZ	\$ -	\$ (70,619.18)	Intra-Co Transfer Thermal
232620 ZZ ZZ	\$ 70,619.18		Intra-Co Transfer Thermal
184055 ZZ ZZ	\$ -	\$ -	Clear Broker Fee from Clearing Acct
804017 GD AN	\$ -	\$ -	Clear Broker Fee from Clearing Acct
232620 ZZ ZZ	\$ -	\$ (979.63)	FX Hedge Thermal Portion
176745 ZZ ZZ	\$ 979.63		FX Thermal Portion - Asset
246745 ZZ ZZ	\$ -	\$ -	FX Thermal Portion - Liability
232130 ZZ ZZ	\$ 56,795.88		Clear Prior Month FX Hedge - AN
176745 ZZ ZZ	\$ -	\$ (56,795.88)	Clear Prior Month FX Hedge - Asset
246745 ZZ ZZ	\$ -	\$ -	Clear Prior Month FX Hedge - Liability
246745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
182374 GD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
142600 ZZ ZZ	\$ 500,000.00		Reclass Terasan to Def Rev
283028 GD AN	\$ -	\$ (500,000.00)	Reclass Terasan to Def Rev
Total Other Adj	\$ 1,332,369.23	\$ (1,332,369.23)	

Total DJ 430	\$ 23,687,377.51	\$ (23,687,377.51)	
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Imbalance Calculations for States of WA, ID, OR

Print 3 copies for JET backup:
 Imbalance JE (1)
 Gas Costs & Deferrals (2)

Month	Oct-09
	4.06610

Based on Prior month Jurisdictional %
 WA % 68.83%
 ID % 31.17%

Enter Total System Imbalances - Cumulative Imbalance (attached)
 A positive entry from the Imbalance report is a liability because AVA is drafting
 A negative entry from the Imbalance report is an asset because AVA is packing
 The change in the Imbalance value is the expense or (benefit) entry for the current month
 The change in the Imbalance volume is the same direction as the expense or (benefit) entry
 The Imbalance volume of gas belonging to each jurisdiction is valued at the end of each month,
 based on the monthly Jurisdictional Purchase WACOG from Nucleus.

In April, 2009 the WACOG methodology was changed from a rate calculated on the WACOG by Strategy/Jurisdiction/Basis Point in Nucleus to the weighted average daily WACOG as calculated by gas supply. This WACOG is calculated the same as the JP WACOG. Both Storage and Imbalance are decisions made on a daily basis. As such, long term deals should not be included in the WACOG.

WA/ID	165320 GD WA 68.830%		165320 GD ID 31.170%		165320 GD OR		Copy & paste rates as values each following month	
System Volumes	WA Volumes	WA Value	ID Volumes	ID Value	OR Volumes	OR Value	AN Rate	OR Rate
Dth.	Dth		Dth		Dth			
11/30/2007	81,809	57,504 \$ (407,128.32)	24,305 \$ (172,079.40)	18,413 \$ (132,941.86)	7,08000 \$ 7.22000			
12/31/2007	(80,370)	(58,187) \$ 406,793.88	(24,183) \$ 175,084.92	47,211 \$ (349,833.51)	7.24000 \$ 7.41000			
1/31/2008	(15,371)	(10,857) \$ 80,341.80	(4,514) \$ 33,403.46	98,000 \$ (741,860.00)	7.40000 \$ 7.57000			
2/29/2008	1,300	922 \$ (8,850.48)	378 \$ (2,808.54)	37,817 \$ (287,017.71)	7.43000 \$ 7.63000			
3/31/2008	24,941	17,783 \$ (136,039.96)	7,158 \$ (54,758.70)	29,542 \$ (202,953.54)	7.65000 \$ 6.87000			
4/30/2008	(43,027)	(30,138) \$ 249,224.72	(12,891) \$ 106,808.57	(12,472) \$ 101,397.38	8.27000 \$ 8.13000			
5/31/2008	(18,819)	(13,198) \$ 123,269.32	(6,821) \$ 52,500.14	(50,766) \$ 473,646.78	9.34000 \$ 9.33000			
6/30/2008	31,174	21,756 \$ (231,365.70)	9,418 \$ (100,152.05)	(106,315) \$ 1,117,005.99	10.83411 \$ 10.50657			
7/31/2008	23,520	15,843 \$ (149,367.49)	7,677 \$ (72,378.60)	(81,379) \$ 572,258.51	9.42798 \$ 9.32336			
8/31/2008	8,831	5,907 \$ (39,744.13)	2,724 \$ (18,327.92)	(58,756) \$ 389,224.42	6.72831 \$ 6.62442			
9/30/2008	85,071	58,001 \$ (349,578.41)	27,070 \$ (183,153.87)	(85,383) \$ 533,363.69	6.02711 \$ 6.24672			
10/31/2008	(62,827)	(42,974) \$ 238,849.49	(18,853) \$ 110,342.97	(32,673) \$ 183,139.35	5.55800 \$ 5.60522			
11/30/2008	(157,035)	(108,747) \$ 829,865.68	(48,288) \$ 368,404.60	101,522 \$ (712,523.02)	7.62932 \$ 7.01841			
12/31/2008	(152,008)	(107,090) \$ 880,255.17	(44,918) \$ 369,215.63	113,004 \$ (911,976.18)	8.21977 \$ 8.07030			
1/31/2009	132,170	92,440 \$ (729,313.70)	39,730 \$ (313,453.41)	(17,985) \$ 136,077.21	7.88959 \$ 7.56615			
2/28/2009	(14,359)	(10,245) \$ 60,171.96	(4,114) \$ 24,162.76	(71,833) \$ 455,473.66	5.67330 \$ 6.34073			
3/31/2009	(29,792)	(21,322) \$ 98,911.27	(8,470) \$ 39,291.74	29,687 \$ (154,639.58)	4.83893 \$ 5.20900			
4/30/2009	16,118	11,283 \$ (31,310.33)	4,835 \$ (13,417.13)	17,318 \$ (48,051.90)	2.77500 \$ 2.77500			
5/31/2009	13,499	9,810 \$ (27,811.34)	3,889 \$ (11,254.77)	(3,231) \$ 9,350.51	2.89400 \$ 2.89400			
6/30/2009	26,707	18,706 \$ (50,899.03)	8,001 \$ (21,770.72)	27,355 \$ (74,432.98)	2.72100 \$ 2.72100			
7/31/2009	9,340	6,391 \$ (17,715.85)	2,949 \$ (8,174.63)	19,390 \$ (53,748.08)	2.77200 \$ 2.77200			
8/31/2009	27,512	19,146 \$ (58,261.58)	8,366 \$ (24,592.69)	26,125 \$ (76,797.05)	2.93960 \$ 2.93960			
9/30/2009	6,971	4,758 \$ (13,247.70)	2,213 \$ (6,161.66)	29,291 \$ (81,564.93)	2.78430 \$ 2.78430			
10/31/2009	(31,729)	(21,839) \$ 88,799.56	(9,890) \$ 40,213.73	626 \$ (2,545.38)	4.06610 \$ 4.06610			

System Volumes	WA Volumes	WA Value	ID Volumes	ID Value	OR Volumes	OR Value	AN Rate	OR Rate
	(31,729)	(21,839)	(9,890)	40,213.73	626	(2,545.38)	4.06610	4.06610

Check total imbalance Dth from report
 (31,103)

Washington Sales Volumes							
October/09 Description	Schedule	October/09 Billed	September/09 Unbilled	October/09 Unbilled	October/09 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
Firm	101	4,129,665	1,873,494	6,537,079	4,663,585	8,793,250	
Firm	111	2,104,771	1,031,353	3,340,213	2,308,860	4,413,631	
Firm	112	14,842	0	0	0	14,842	
Firm	121	267,980	313,106	662,983	349,877	617,857	
Firm	122	124,239	0	0	0	124,239	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	
Interruptible	132	26,455	0	0	0	26,455	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		6,667,952	3,217,953	10,540,275	7,322,322	13,990,274	Total retail sales for PGA commodity deferral Includes interruptible rate schedules
	146	1,287,258	2,420,624	2,638,822	218,198	1,505,456	
Total 146 Transportation Sales		1,287,258	2,420,624	2,638,822	218,198	1,505,456	
	147	770,759	0	0	0	770,759	
	148	3,010,320	3,907,266	4,536,453	629,187	3,639,507	
Total 147 & 148 Transportation Sales		3,781,079	3,907,266	4,536,453	629,187	4,410,266	
Total sales		11,736,289	9,545,843	17,715,550	8,169,707	19,905,996	
Schedule Summary for Demand Deferral:							
Firm	101	4,129,665	1,873,494	6,537,079	4,663,585	8,793,250	
Firm	111	2,104,771	1,031,353	3,340,213	2,308,860	4,413,631	
Firm	112	14,842	0	0	0	14,842	
Firm	121	267,980	313,106	662,983	349,877	617,857	
Firm	122	124,239	0	0	0	124,239	
Interruptible	131	0	0	0	0	0	
Interruptible	132	26,455	0	0	0	26,455	
Transportation	146	1,287,258	2,420,624	2,638,822	218,198	1,505,456	
		7,955,210	5,638,577	13,179,097	7,540,520	15,495,730	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Summary for Commodity and Demand Amortization:							
Firm	101	4,129,665	1,873,494	6,537,079	4,663,585	8,793,250	Sales for Decoupling amortization
Firm	111	2,104,771	1,031,353	3,340,213	2,308,860	4,413,631	
Firm	121	267,980	313,106	662,983	349,877	617,857	
Firm	122G	0	0	0	0	0	Special amortization rate
Firm	122L	0	0	0	0	0	Special amortization rate
Firm	122W	0	0	0	0	0	Special amortization rate
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	1,287,258	2,420,624	2,638,822	218,198	1,505,456	
		7,789,674	5,638,577	13,179,097	7,540,520	15,330,194	Volumes for PGA Commodity & Demand Amortization
Firm	112	14,842	0	0	0	14,842	Annual lump sum amortization
Firm	122	124,239	0	0	0	124,239	Annual lump sum amortization
Interruptible	132	26,455	0	0	0	26,455	Annual lump sum amortization
Total Firm Sales		6,641,497	3,217,953	10,540,275	7,322,322	13,963,819	
Total Interruptible Sales		26,455	0	0	0	26,455	
Total Transportation Sales (Schedule 146)		1,287,258	2,420,624	2,638,822	218,198	1,505,456	
Total Transportation Sales (Schedule 147 & 148)		3,781,079	3,907,266	4,536,453	629,187	4,410,266	
Check total sales		11,736,289	9,545,843	17,715,550	8,169,707	19,905,996	

