

Avista Utilities  
State of Washington  
Recap of 191 Deferral Accounts

	Total	Account 191010 (New Deferrals)	Accounts 191001 (4/09 Deferrals)	Accounts 191000 (Old Deferrals)
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
November 2009				
PGA Transfer		12,567,067.46	15,333,551.42	(27,900,618.88)
Current Months Deferrals	131,154.96	131,154.96		
Amortization	2,806,037.81			2,806,037.81
Interest	(73,388.47)	177.61		(73,566.08)
November 2009 Ending Balance	(25,702,073.80)	131,332.57 OK	(0.01) OK	(25,833,406.36) OK
December 2009				
Current Months Deferrals	(1,628,037.95)	(1,628,037.95)		
Amortization	4,363,185.88			4,363,185.88
Interest	(65,905.93)	(1,848.94)		(64,056.99)
December 2009 Ending Balance	(23,032,831.80)	(1,498,554.32) OK	(0.01) OK	(21,534,277.47) OK

**Avista Corporation Journal Entry**

Effective Date: 200912

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Last Saved by: Cameron Dunlop


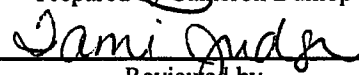
Last Saved: 01/11/2010 9:32 AM

Submitted by: Cameron Dunlop

<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		1,629,886.89	WA DEFERRAL
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	WA	DL	1,628,037.95		WA DEFERRAL
45	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	1,848.94		WA DEFERRAL
50	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		668,647.97	ID DEFERRAL
55	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	ID	DL	668,347.01		ID DEFERRAL
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	300.96		ID DEFERRAL
80	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	4,299,128.89		WA AMORT
90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		4,363,185.88	WA AMORT
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	64,056.99		WA AMORT
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	1,928,047.60		ID AMORT
170	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		1,945,229.57	ID AMORT
180	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	17,181.97		ID AMORT
<b>TOTALS:</b>						<b>8,606,950.31</b>	<b>8,606,950.31</b>	

**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	1/11/10 _____ Date
 _____ Reviewed by	1/11/10 _____ Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

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

	Total	Commodity	Demand		
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)

Transfer to 191000	12,567,067.46	17,132,824.47	(4,284,732.62)	138,913.63	(419,938.02)
	0.00	0.00	0.00	0.00	0.00

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	419900 GD WA			
Interest Expense	431800 GD WA		28,292.95	
				0.00

3.25%

Nov-09			
JOURNAL ENTRY		dr	cr
Transfer Balance	191010 GD WA	12,567,067.46	
Transfer Balance	191000 GD WA		(12,567,067.46)
			\$0.00

11/09 Current Mo Deferrals	131,154.96	438,140.72	(306,985.76)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	177.61			177.61	
11/09 Ending Balance	131,332.65	438,140.80	(306,985.76)	177.61	0.00

131,332.65

WA CURR UNRECOV PGA DEFERRED				
WA deferral	191010 GD WA		131,332.57	
Deferral exp	805120 GD WA			(131,154.96)
Interest Income	419900 GD WA			(177.61)
Interest Expense	431800 GD WA		0.00	
				(0.00)

3.25%

12/09 Current Mo Deferrals	(1,628,037.95)	(121,131.08)	(1,506,906.87)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(1,848.94)			(1,848.94)	
12/09 Ending Balance	(1,498,554.24)	317,009.72	(1,813,892.63)	(1,671.33)	0.00

WA CURR UNRECOV PGA DEFERRED				
WA deferral	191010 GD WA		0.00	(1,629,886.89)
Deferral exp	805120 GD WA	1,628,037.95		0.00
Interest Income	419900 GD WA			0.00
Interest Expense	431800 GD WA		1,848.94	
				(0.00)

3.25%

Washington/Idaho Gas Costs		Dec/09
<b>Demand (Transportation) Costs</b>		
NWP Fixed		\$ 1,902,076.00
NWP Variable		\$ 68,821.44
NWP Capacity Release		\$ (885,290.00)
NWP Total (excluding Refund)		\$ 1,085,607.44
GTN Fixed		\$ 269,432.26
GTN Variable		\$ 10,712.96
GTN Capacity Release		\$ (3,029.73)
Current Month Estimate		\$ 277,115.49
GTN Refund Fixed plus Interest		\$ -
GTN Refund Variable plus Interest		\$ -
GTN Total		\$ 277,115.49
ANG Fixed		\$ 161,717.35
ANG Variable		\$ -
ANG Total		\$ 161,717.35
NOVA Fixed		\$ 531,178.18
NOVA Variable		\$ -
NOVA Total		\$ 531,178.18
WEI (Duke) Fixed		\$ 93,821.64
WEI (Duke) Variable		\$ -
WEI (Duke) Total		\$ 93,821.64
Questar		\$ -
Questar		\$ -
Thermal Transport		\$ -
Counterparty Invoice Total		\$ -
Reallocation Intra-co transport & Nova/ANG demand costs		\$ -
Intercompany Transportation Optimization		\$ -
Total Demand Costs from Purchase Journals		\$ 2,149,440.00
WA/ID Buy/Sell Transportation Recovery		\$ (8,934.18)
Total Demand Costs	804001 GD AN	\$ 2,140,505.82
less variable costs charged to Commodity		\$ (79,534.40)
Total Demand Costs to be Allocated		\$ 2,060,971.42
<b>Commodity Purchases (Natural Gas)</b>		
Commodity Physical	804000 GD AN	\$ 26,274,607.29
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (83,212.27)
Broker Fees	804017 GD AN	\$ 388.87
Financial Settlements	804800 GD AN	\$ 555,644.23
Foreign Exchange Hedge Activity	804010 GD AN	\$ 33,514.26
Off system Bookout	804700 GD AN	\$ 1,022,510.33
Misc Adjustment	804000 GD AN	\$ -
Total Commodity Costs from Purchase Journals		\$ 27,483,448.70
Storage Injections/Withdrawals	808100/808200 GD AN	\$ 4,069,892.11
FGAB	804000 GD AN	\$ -
Lignites	804000 GD AN	\$ -
GST	804000 GD AN	\$ (105,193.29)
Broker Fees	804017 GD AN	\$ 5,692.72
plus variable costs from Demand		\$ 79,534.40
WA/ID Off System Revenue		\$ (8,803,726.36)
Total Commodity Costs to be Allocated		\$ 23,049,652.29
WA Imbalance	804000 GD AN	\$ (210,417.60)
ID Imbalance	804000 GD AN	\$ (89,222.76)
Total Deferred Commodity Costs:		\$ 22,760,011.93
<b>Total Net Gas Costs</b>		\$ 25,810,843.99

Dec-09		Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Expense Calculation			69.95%	30.05%	69.37%	30.63%
Total Current Demand Costs (excluding refund)		\$ 2,080,971.42	\$ 1,441,649.51	\$ 619,321.91		
Total Commodity Costs to be Allocated		\$ 23,049,652.29			\$ 15,989,322.75	\$ 7,060,329.54
Imbalance Cost Washington		\$ (210,417.60)			\$ (210,417.60)	
Imbalance Cost Idaho		\$ (89,222.76)				\$ (89,222.76)
Total Commodity Costs before refund		\$ 22,760,011.93			\$ 15,778,905.15	\$ 6,971,106.78
Total		\$ 24,810,983.35	\$ 1,441,649.51	\$ 619,321.91	\$ 15,778,905.15	\$ 6,971,106.78
check		\$ -	\$ -	\$ -	\$ -	\$ -

WASHINGTON				IDAHO			
Balance Sheet	PGA	PGA	PGA	Balance Sheet	PGA	PGA	PGA
Def Rev Calc	Volumes	Rate	Revenue	Def Rev Calc	Volumes	Rate	Revenue
<b>DEMAND</b>				<b>DEMAND</b>			
Schedule 101	See Attached	See Attached	\$ 2,149,920.34	Schedule 101	See Attached	See Attached	\$ 1,020,253.90
Schedule 111	See Attached	See Attached	\$ 728,096.58	Schedule 111	See Attached	See Attached	\$ 293,678.86
Schedule 112	See Attached	See Attached	\$ 12,883.33	Schedule 112	See Attached	See Attached	\$ 144.16
Schedule 121	See Attached	See Attached	\$ 34,528.07	Schedule 121	See Attached	See Attached	\$ (4,268.39)
Schedule 122	See Attached	See Attached	\$ 14,390.09	Schedule 122	See Attached	See Attached	\$ -
Schedule 131	See Attached	See Attached	\$ -	Schedule 122	See Attached	See Attached	\$ -
Schedule 132	See Attached	See Attached	\$ 7,520.89	Total Demand	0		\$ 1,310,009.58
Schedule 146	See Attached	See Attached	\$ 1,217.10	See Attached	check		\$ 1,310,009.58
Total Demand	0	check	\$ 2,948,556.38				
See Attached	check		\$ 2,948,556.38				
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	See Attached	See Attached	\$ 11,403,930.83	Schedule 101	See Attached	See Attached	\$ 5,388,449.89
Schedule 111	See Attached	See Attached	\$ 3,999,885.11	Schedule 111	See Attached	See Attached	\$ 1,559,230.43
Schedule 112	See Attached	See Attached	\$ 71,167.99	Schedule 112	See Attached	See Attached	\$ 757.36
Schedule 121	See Attached	See Attached	\$ 245,281.06	Schedule 121	See Attached	See Attached	\$ (22,428.08)
Schedule 122	See Attached	See Attached	\$ 94,484.96	Schedule 121	See Attached	See Attached	\$ -
Schedule 131	See Attached	See Attached	\$ -	Schedule 122	See Attached	See Attached	\$ -
Schedule 132	See Attached	See Attached	\$ 85,506.29	Schedule 132	See Attached	See Attached	\$ 22,754.73
Total Commodity	0	check	\$ 15,900,036.23	Total Commodity	0		\$ 6,948,766.13
See Attached	check		\$ 15,900,036.23	See Attached	check		\$ 6,948,766.13

Washington		Washington		Idaho		Idaho		Totals from above	
Commodity	Demand	Commodity	Demand	Commodity	Demand	Commodity	Demand		
\$ 15,778,905.15	\$ 1,441,649.51	\$ 6,971,106.78	\$ 619,321.91	\$ 24,810,983.35	\$ 0.00				
\$ (15,900,036.23)	\$ (2,948,556.36)	\$ (6,948,766.13)	\$ (1,310,009.58)	\$ (27,107,366.32)	\$ 0.00				
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
\$ (121,181.06)	\$ (1,605,906.87)	\$ 22,340.65	\$ (690,987.69)	\$ -	\$ -				
Wa Total	(1,628,037.95)	Id Total	(688,347.01)						

	GL Account	Costs	True-up	Entry	Source & Destination
<b>Transportation Costs</b>					
NWP Fixed		\$ 1,902,076.00	\$ -	\$ 1,902,076.00	
NWP Variable		\$ 106,734.00	\$ (37,912.56)	\$ 68,821.44	
NWP Capacity Release		\$ (885,290.00)	\$ -	\$ (885,290.00)	
	NWP Total 804001 GD AN	\$ 1,123,520.00	\$ (37,912.56)	\$ 1,085,607.44	Invoice
GTN Fixed		\$ 269,432.26	\$ -	\$ 269,432.26	
GTN Variable		\$ 10,712.97	\$ (0.01)	\$ 10,712.96	
GTN Capacity Release		\$ (3,029.73)	\$ -	\$ (3,029.73)	
Current Month Estimate		\$ 277,115.50	\$ (0.01)	\$ 277,115.49	
	GTN Total 804001 GD AN	\$ 277,115.50	\$ (0.01)	\$ 277,115.49	Invoice
Transcanada Foothills (BC System) Fixed		\$ 161,463.00	\$ -	\$ 161,463.00	
Transcanada Foothills (BC System) Variable		\$ -	\$ -	\$ -	
	ANG Total 804001 GD AN	\$ 161,463.00	\$ 254.35	\$ 161,717.35	Invoice
*NOVA (AB System) Fixed		\$ 530,346.00	\$ 832.18	\$ 531,178.18	
NOVA (AB System) Variable		\$ -	\$ -	\$ -	
	NOVA Total 804001 GD AN	\$ 530,346.00	\$ 832.18	\$ 531,178.18	Invoice
Spectra Westcoast Fixed		\$ 88,211.00	\$ 5,810.54	\$ 93,821.54	
Spectra Westcoast Variable		\$ -	\$ -	\$ -	
	WEI (Duke) Total 804001 GD AN	\$ 88,211.00	\$ 5,810.54	\$ 93,821.54	
Questar		\$ -	\$ -	\$ -	
	Questar Total 804001	\$ -	\$ -	\$ -	
NOVA/ANG Capacity Release:		\$ -	\$ -	\$ -	
Third party capacity release credit		\$ -	\$ -	\$ -	
	Counterparty Invoice Total 804001 GD AN	\$ -	\$ -	\$ -	
Thermal Transport	804001 GD AN	\$ -	\$ -	\$ -	
Intracompany Transportation Optimization	804001 GD AN	\$ -	\$ -	\$ -	Linda
<b>Total Demand Costs</b>	<b>804001 GD AN</b>	<b>\$ 2,180,655.50</b>	<b>\$ (31,215.50)</b>	<b>\$ 2,149,440.00</b>	
			<b>\$ (31,215.50)</b>		

**Commodity Purchases (Natural Gas)**

NGX Broker Fees	184055 ZZ ZZ	\$ -	\$ -	\$ -	
Misc	804000 GD AN	\$ -	\$ -	\$ -	
Broker Fees	804017 GD AN	\$ -	\$ 388.87	\$ 388.87	
<b>Total Broker Fees</b>		<b>\$ -</b>	<b>\$ 388.87</b>	<b>\$ 388.87</b>	
Cochrane Credit Sept (Cash Recv'd)	811000 GD AN	\$ (83,212.27)	\$ -	\$ (83,212.27)	Actual Cash Recv'd
FX Hedge (Gain)/Loss	804010 GD AN	\$ 33,514.26	\$ -	\$ 33,514.26	Nucleus Database
System Gas purchases		\$ 26,272,892.67	\$ 1,714.62	\$ 26,274,607.29	Nucleus Database
Gas Costs Commodity	804000 GD AN	\$ 26,272,892.67	\$ 1,714.62	\$ 26,274,607.29	
Financial Commodity Cost/(Benefit)	804600 GD AN	\$ 555,644.23	\$ -	\$ 555,644.23	Nucleus Database
Off System Cost Bookout	804700 GD AN	\$ 1,022,510.33	\$ -	\$ 1,022,510.33	Nucleus Database
Misc Adjustment	804000 GD AN	\$ -	\$ -	\$ -	
<b>Total Commodity Costs</b>		<b>\$ 27,884,561.48</b>	<b>\$ 2,103.49</b>	<b>\$ 28,063,958.70</b>	
		<b>\$ 27,884,561.48</b>			

**232130 Prior Period Adjustments**

			\$ (112,324.28)		
			\$ (112,324.28)		

**Nucleus Storage acct. JPFAIRIEAN -100408**

JP Injections	808200 GD AN	\$ (120,894.67)	\$ -	\$ (120,894.67)	
JP Withdrawals	808100 GD AN	\$ 4,195,256.62	\$ -	\$ 4,195,256.62	
<b>Total JP</b>	164100 GD AN	\$ 4,074,361.95	\$ -	\$ 4,074,361.95	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (28,002.51)	\$ -	\$ (28,002.51)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 24,832.67	\$ -	\$ 24,832.67	
<b>Total Clay Basin</b>	164115 GD AN	\$ (4,469.84)	\$ -	\$ (4,469.84)	

Gas Solutions, Nucleus WACOG and Inventory WACOG

<b>Total Storage Injections/Withdrawals</b>		<b>\$ 4,069,892.11</b>	<b>\$ -</b>	<b>\$ 4,069,892.11</b>	
---	--	------------------------	-------------	------------------------	--

**Net Gas Costs after Injections/Withdrawals**

		\$ 34,135,109.09	\$ (29,112.01)	\$ 34,022,784.81	
--	--	------------------	----------------	------------------	--

**Information from other journals -Deferred Costs:**

WA Imbalance from DJ 436	804000 GD AN		\$ (210,417.60)		DJ436 & DJ431
ID Imbalance from DJ 436	804000 GD AN		\$ (69,222.76)		DJ436 & DJ431
Broker Fees	804017 GD AN		\$ 55,692.72		Broker Fees Journal
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000&483700 GD AN		\$ (8,803,726.36)		REVGSALES & DJ431
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN		\$ (8,934.18)		Pull credit from GL (DJ 451)
GST Recon (Quarterly)	804006 GD AN		\$ (106,193.29)		
FAPB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN		\$ -		
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN		\$ -		
<b>Total Costs for Deferral Including net gas costs</b>			<b>\$ 24,810,983.95</b>		

Journal # 430 Entry		Dr.	Cr.	
804001 GD AN	\$ 2,149,440.00			Transportation/Demand Costs
804000 GD AN	\$ 26,274,607.29			Commodity Physical
804010 GD AN	\$ 33,514.26			Foreign Exchange Hedge Effect
804017 GD AN	\$ 388.87			Broker Fees ICE, Amerex & NGX
804600 GD AN	\$ 555,644.23			Financial Settlements
232620 ZZ ZZ	\$ -			Turbine Payable
804700 GD AN	\$ 1,022,510.33			Off System Bookout
232130 ZZ ZZ	\$ (29,919,376.46)			AP Gas Supply Transactions
184055 ZZ ZZ	\$ -			AP - Clearing
811000 GD AN	\$ (83,212.27)			Cochrane Extraction Credit
808200 GD AN	\$ (149,897.18)			Storage Injections
808100 GD AN	\$ 4,219,789.29			Storage Withdrawals
176745 ZZ ZZ	\$ -			Foreign Exchange Asset WA/ID
245745 ZZ ZZ	\$ (33,514.26)			Foreign Exchange Liability WA/ID
164115 GD AA	\$ 4,469.84			Inventory - Clay Basin
164100 GD AN	\$ (4,074,361.95)			Inventory - JP
<b>Total Gas Costs</b>	<b>\$ 34,260,364.10</b>		<b>\$ (34,260,364.10)</b>	

Misc. DJ 430 Entry:				
804700 GD AN	\$ -	\$ -		Thermal Transport
804001 GD AN	\$ -	\$ -		Thermal Transport
232130 ZZ ZZ	\$ 214,915.60			Intra-Co Transfer Thermal
142150 ZZ ZZ	\$ (214,915.60)			Intra-Co Transfer Thermal
142600 ZZ ZZ	\$ (2,168,084.41)			Intra-Co Transfer Thermal
232620 ZZ ZZ	\$ 2,168,084.41			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	\$ 282.55			FX Hedge Thermal Portion
176745 ZZ ZZ	\$ -	\$ -		FX Thermal Portion - Asset
245745 ZZ ZZ	\$ (282.55)			FX Thermal Portion - Liability
232130 ZZ ZZ	\$ 19,073.43			Clear Prior Month FX Hedge AN
176745 ZZ ZZ	\$ (19,073.43)			Clear Prior Month FX Hedge - Asset
245745 ZZ ZZ	\$ -			Clear Prior Month FX Hedge - Liability
245745 ZZ ZZ	\$ -			Clear MTM on FX for 2 months out
182374 CD AA	\$ -	\$ -		Clear MTM on FX for 2 months out
142600 ZZ ZZ	\$ 875,000.00			Reclass Terassen to Def Rev
263028 GD AN	\$ -	\$ (875,000.00)		Reclass Terassen to Def Rev
142600 ZZ ZZ	\$ -	\$ (133,934.33)		Intra-Co Transfer Thermal (Nov)
232620 ZZ ZZ	\$ 133,934.33			Intra-Co Transfer Thermal (Nov)
<b>Total Other Adj</b>	<b>\$ 3,411,290.33</b>		<b>\$ (3,411,290.33)</b>	

**Total DJ 430** \$ 37,671,654.43 \$ (37,671,654.43) \$

Balance 9/15/2009 (1,749,059.78)

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 Hosiery 146			\$0.00
Large Customer			\$0.00
	<u>15,330,194</u>		<u>\$1,087,065.46</u>
	15,330,194	Adj	-
			<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)

11/01/09 PGA Transfers In	
From 191010	(12,567,057.46)
From 191001	(15,333,551.42)
Balance	<u>(28,565,878.17)</u>

WA 191000 Recoverable Gas Costs Amortized			
Nov-09			
	Total	Rates	Amortization
Schedule 101	See Attached	See Attached	\$1,887,057.94
Schedule 111	See Attached	See Attached	\$645,467.14
Schedule 121	See Attached	See Attached	\$17,060.35
Schedule 122G	0		\$0.00
Schedule 122L	0		\$0.00
Schedule 122W	0		\$0.00
Schedule 131	See Attached	See Attached	\$0.00
Schedule 132W	0		\$0.00
Schedule 146	See Attached	See Attached	\$44.01
Spokane Rock Products			\$0.00
Valley Hosiery 146			\$0.00
Large Customer			\$256,408.38
	<u>0</u>		<u>\$2,806,037.81</u>
	15,330,194	Adj	-
			<u>\$2,806,037.81</u>
		Subtotal	(25,759,840.36)
Interest		3.25%	(\$73,566.08)
Balance		11/15/2009	<u>(25,833,406.44)</u>

Nov-09		
JOURNAL ENTRY	dr	cr
Total Interest Income 419600 GD WA		
Total Interest Expense 431600 GD WA	73,566.08	
Total WA Amortization Expense 805110 GD WA		(2,806,037.81)
Tracker transfer 191010 GD WA		
WA Recoverable Gas Costs 191000 GD WA	2,732,471.73	
		\$0.00

interest check  
(\$73,566.08)

WA 191000 Recoverable Gas Costs Amortized			
Dec-09			
	Total	Rates	Amortization
Schedule 101	See Attached	See Attached	\$ 3,200,992.97
Schedule 111	See Attached	See Attached	\$ 1,102,813.34
Schedule 121	See Attached	See Attached	\$ 59,379.58
Schedule 122G			\$0.00
Schedule 122L			\$0.00
Schedule 122W			\$0.00
Schedule 131	See Attached	See Attached	\$0.00
Schedule 132W			\$0.00
Schedule 146	See Attached	See Attached	\$0.00
Spokane Rock Products			\$0.00
Valley Hosiery 146			\$0.00
Large Customer			\$0.00
	<u>0</u>		<u>\$ / 4,363,185.88</u>
	0	Adj	-
			<u>/ \$4,363,185.88</u>
		Subtotal	(21,470,220.55)
Interest		3.25%	(\$64,056.99)
Balance		12/15/2009	<u>(21,534,277.54)</u>

Dec-09		
JOURNAL ENTRY	dr	cr
Total Interest Income 419600 GD WA		
Total Interest Expense 431600 GD WA	64,056.99	
Total WA Amortization Expense 805110 GD WA		(4,363,185.88)
Tracker transfer 191010 GD WA		
WA Recoverable Gas Costs 191000 GD WA	4,299,128.89	
		\$0.00

interest check  
(\$64,056.99)

	October Therms Billed December	Total October Calendar Therms
101	591,448	591,448
111	274,658	274,658
112	6,105	6,105
121	69,290	69,290
122	4,491	4,491
122G	-	-
122L	-	-
122W	-	-
131	-	-
132	68,221	68,221
146	-	-
<b>Total</b>	<b>1,014,213</b>	<b>1,014,213</b>

	October Commodity Rate	October Demand Rate	October Amortization Rate
<b>Old Rates</b>			
101	\$0.80175	\$0.09274	\$0.17604
111	\$0.80175	\$0.09007	\$0.17084
112	\$0.80175	\$0.09007	
121	\$0.80175	\$0.07476	\$0.14841
122	\$0.80175	\$0.07476	
122G	\$0.80175		
122L	\$0.80175		
122W	\$0.80175		
131	\$0.80175	\$0.05703	\$0.14813
132	\$0.80175	\$0.05703	
146		\$0.00054	(\$0.00008)

Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected
<b>Old Costs</b>		
\$ 474,193.43	\$ 54,850.89	\$ 104,118.51
\$ 220,207.05	\$ 24,738.45	\$ 46,922.57
\$ 4,894.68	\$ 549.88	\$ -
\$ 55,553.26	\$ 5,180.12	\$ 10,283.33
\$ 3,600.66	\$ 335.75	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 54,696.19	\$ 3,890.64	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 89,545.72</b>	<b>\$ 161,324.41</b>

	Nov & Dec Therms Billed In December	Net Unbilled Accrual	Total Therms Billed In Nov & Dec
101	15,291,848	7,069,871	22,361,719
111	5,637,192	2,095,439	7,732,631
112	135,592	-	135,592
121	354,833	33,341	388,174
122	185,904	-	185,904
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	63,036	-	63,036
146	2,359,942	(106,059)	2,253,883
<b>Total</b>	<b>24,028,347</b>	<b>9,092,592</b>	<b>33,120,939</b>

	Nov & Dec Commodity Rate	Nov & Dec Demand Rate	Nov & Dec Amortization Rate
<b>New Rates</b>			
101	\$0.48877	\$0.09369	\$0.13849
111	\$0.48877	\$0.09096	\$0.13655
112	\$0.48877	\$0.09096	
121	\$0.48877	\$0.07560	\$0.12648
122	\$0.48877	\$0.07560	
122G	\$0.48877		
122L	\$0.48877		
122W	\$0.48877		
131	\$0.48877	\$0.05759	\$0.12687
132	\$0.48877	\$0.05759	
146		\$0.00054	

Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected
<b>New Costs</b>		
\$ 10,929,737.40	\$ 2,095,069.45	\$ 3,096,874.46
\$ 3,779,478.05	\$ 703,360.12	\$ 1,055,890.76
\$ 66,273.30	\$ 12,333.45	\$ -
\$ 189,727.81	\$ 29,345.95	\$ 49,096.25
\$ 90,864.30	\$ 14,054.34	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 30,810.11	\$ 3,630.24	\$ -
\$ -	\$ 1,217.10	\$ -
<b>Total</b>	<b>\$ 2,859,010.65</b>	<b>\$ 4,201,861.47</b>

	October and Nov & Dec in December	(Net Unbilled)	Billed	Adjustment
101	15,883,296	7,069,871	22,953,167	-
111	5,911,850	2,095,439	8,007,289	-
112	141,697	-	141,697	-
121	424,123	33,341	457,464	-
122	190,395	-	190,395	-
122G	-	-	-	-
122L	-	-	-	-
122W	-	-	-	-
131	-	-	-	-
132	131,257	-	131,257	-
146	2,359,942	(106,059)	2,253,883	-
<b>Total</b>	<b>25,042,560</b>	<b>9,092,592</b>	<b>34,135,152</b>	<b>-</b>

101	15,883,296	-
111	5,911,850	-
112	141,697	-
121	424,123	-
122	190,395	-
122G	-	-
122L	-	-
122W	-	-
131	-	-
132	131,257	-
133	2,359,942	-

Total Commodity	Total Demand	Total Amortization
\$ 11,403,930.83	\$ 2,149,920.34	\$ 3,200,992.97
\$ 3,999,685.11	\$ 728,098.56	\$ 1,102,813.34
\$ 71,167.99	\$ 12,863.33	\$ -
\$ 245,281.06	\$ 34,526.07	\$ 59,379.58
\$ 94,464.96	\$ 14,390.09	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 85,506.29	\$ 7,520.89	\$ -
\$ -	\$ 1,217.10	\$ -
<b>Total</b>	<b>\$ 2,948,556.38</b>	<b>\$ 4,363,185.88</b>

Calendar Sales	34,135,152
----------------	------------

Washington Sales Volumes							
December/09 Description	Schedule	December/09 Billed	October/09 Unbilled	December/09 Unbilled	December/09 Net Unbilled	Total	Notes
<b>Schedule Summary for Commodity Deferral :</b>							
Firm	101	15,883,296	10,280,801	17,350,672	7,069,871	22,953,167	
Firm	111	5,911,850	4,241,244	6,336,683	2,095,439	8,007,289	
Firm	112	141,697	0	0	0	141,697	
Firm	121	424,123	539,192	572,533	33,341	457,464	
Firm	122	190,395	0	0	0	190,395	
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	131,257	0	0	0	131,257	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		22,682,618	15,061,237	24,259,888	9,198,651	31,881,269	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
	146	2,359,942	2,926,872	2,820,813	(106,059)	2,253,883	
<b>Total 146 Transportation Sales</b>		2,359,942	2,926,872	2,820,813	(106,059)	2,253,883	
	147	119,364	0	0	0	119,364	
	148	3,923,225	4,574,676	4,602,324	27,648	3,950,673	
<b>Total 147 &amp; 148 Transportation Sales</b>		4,042,589	4,574,676	4,602,324	27,648	4,070,237	
<b>Total sales</b>		<b>29,085,149</b>	<b>22,562,785</b>	<b>31,683,025</b>	<b>9,120,240</b>	<b>38,205,389</b>	
<b>Schedule Summary for Demand Deferral:</b>							
Firm	101	15,883,296	10,280,801	17,350,672	7,069,871	22,953,167	
Firm	111	5,911,850	4,241,244	6,336,683	2,095,439	8,007,289	
Firm	112	141,697	0	0	0	141,697	
Firm	121	424,123	539,192	572,533	33,341	457,464	
Firm	122	190,395	0	0	0	190,395	
Interruptible	131	0	0	0	0	0	
Interruptible	132	131,257	0	0	0	131,257	
Transportation	146	2,359,942	2,926,872	2,820,813	(106,059)	2,253,883	
		25,042,560	17,988,109	27,080,701	9,092,592	34,135,152	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
<b>Schedule Summary for Commodity and Demand Amortization:</b>							
Firm	101	15,883,296	10,280,801	17,350,672	7,069,871	22,953,167	Sales for Decoupling amortization
Firm	111	5,911,850	4,241,244	6,336,683	2,095,439	8,007,289	
Firm	112	141,697	0	0	0	141,697	
Firm	121	424,123	539,192	572,533	33,341	457,464	
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	2,359,942	2,926,872	2,820,813	(106,059)	2,253,883	
		24,679,211	17,988,109	27,080,701	9,092,592	33,671,803	Volumes for PGA Commodity & Demand Amortization
Firm	112	141,697	0	0	0	141,697	Annual lump sum amortization
Firm	122	190,395	0	0	0	190,395	Annual lump sum amortization
Interruptible	132	131,257	0	0	0	131,257	Annual lump sum amortization
<b>Total Firm Sales</b>		22,551,361	15,061,237	24,259,888	9,198,651	31,750,012	
<b>Total Interruptible Sales</b>		131,257	0	0	0	131,257	
<b>Total Transportation Sales (Schedule 146)</b>		2,359,942	2,926,872	2,820,813	(106,059)	2,253,883	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		4,042,589	4,574,676	4,602,324	27,648	4,070,237	
<b>Check total sales</b>		<b>29,085,149</b>	<b>22,562,785</b>	<b>31,683,025</b>	<b>9,120,240</b>	<b>38,205,389</b>	

31,881,269  
2,253,883  


---

34,135,152



01/05/10  
DWWPAORR

AVISTA UTILITIES  
RATE CHANGE PRORATION FOR DECEMBER  
PROCESSING DATE RANGE: 2009-11-26 THRU 2009-12-29  
RATE CHANGE EFFECTIVE DATE 2009-11-01

REVENUE MONTH DECEMBER

STATE	RATE SCHEDULE NUM	PREVIOUS RATE USAGE	CURRENT RATE USAGE	TOTAL USAGE BILLED
-----				
/ WASHINGTON				
	TOTAL SCHEDULE FAFB		46,336	46,336
	TOTAL SCHEDULE 101	591,448	/15,319,440	15,910,888
	TOTAL SCHEDULE 111	274,658	/5,627,217	5,901,875
	TOTAL SCHEDULE 112	6,105	/135,592	141,697
	TOTAL SCHEDULE 121	69,290	/376,955	446,245
	TOTAL SCHEDULE 122	4,491	/185,904	190,395
	TOTAL SCHEDULE 132	68,221	/63,470	131,691
	TOTAL SCHEDULE 146		/2,627,212	2,627,212
	STATE TOTAL	1,014,213	24,382,126	25,396,339
	MONTH USAGE TOTALS	1,014,213	24,382,126	25,396,339