

Avista Corporation  
 State of Washington  
 Current Unrecovered PGA Deferral  
 Account 191010

| Month Ending | Interest Rate | Annual xfer of balance per PGA to 191000 | Beginning Balance | Commodity      | Demand         | Interest    | Ending Balance | GL WAND BALANCES | MONTHLY RECON |
|--------------|---------------|--|-------------------|----------------|----------------|-------------|----------------|------------------|---------------|
| 202301       | 6.31%         | -  | 17,083,179.05     | 35,985,521.38  | (1,602,431.33) | 180,227.92  | 51,646,497.02  | 51,646,497.02    | 0.00          |
| 202302       | 6.31%         | -  | 51,646,497.02     | 6,803,318.25   | (1,254,076.77) | 286,164.38  | 57,481,902.88  | 57,481,902.88    | (0.00)        |
| 202303       | 6.31%         | -  | 57,481,902.88     | (178,354.57)   | (790,332.39)   | 299,712.17  | 56,812,928.09  | 56,812,928.09    | (0.00)        |
| 202304       | 7.50%         | -  | 56,812,928.09     | (2,286,582.30) | (26,289.83)    | 347,853.08  | 54,847,909.05  | 54,847,909.04    | (0.01)        |
| 202305       | 7.50%         | -  | 54,847,909.05     | (271,078.93)   | 990,245.05     | 345,046.83  | 55,912,121.99  | 55,912,121.98    | (0.01)        |
| 202306       | 7.50%         | -  | 55,912,121.99     | (466,639.97)   | 1,106,231.53   | 351,449.49  | 56,903,163.05  | 56,903,163.04    | (0.01)        |
| 202307       | 8.02%         | -  | 56,903,163.05     | (1,562,921.31) | 1,177,863.64   | 379,016.07  | 56,897,121.44  | 56,897,121.43    | (0.01)        |
| 202308       | 8.02%         | -  | 56,897,121.44     | (1,581,523.00) | 1,137,193.03   | 378,777.63  | 56,831,569.10  | 56,831,569.09    | (0.01)        |
| 202309       | 8.02%         | -  | 56,831,569.10     | (854,812.76)   | 990,091.24     | 380,276.38  | 57,347,123.96  | 57,347,123.95    | (0.01)        |
| 202310       | 8.35%         | -  | 57,347,123.96     | (1,512,801.06) | 351,802.46     | 395,001.10  | 56,581,126.45  | 56,581,126.44    | (0.01)        |
| 202311       | 8.35%         | (56,581,126.45)                          | -                 | 1,620,986.53   | (747,813.60)   | 3,037.91    | 876,210.84     | 876,210.83       | (0.01)        |
| 202312       | 8.35%         | -  | 876,210.84        | 1,203,917.52   | (960,782.02)   | 6,942.88    | 1,126,289.22   | 1,126,289.22     | (0.00)        |
| 202401       | 8.50%         | -  | 1,126,289.22      | 129,725.05     | (1,541,698.97) | 2,977.14    | (282,707.56)   | (282,707.56)     | (0.00)        |
| 202402       | 8.50%         | -  | (282,707.56)      | (105,496.79)   | (766,786.76)   | (5,091.85)  | (1,160,082.96) | (1,160,082.96)   | 0.00          |
| 202403       | 8.50%         | -  | (1,160,082.96)    | (489,275.16)   | (268,728.60)   | (10,901.85) | (1,928,988.57) | (1,160,082.96)   | 768,905.61    |
| 202404       |               | -  | (1,928,988.57)    |                |                | -           | (1,928,988.57) |                  |               |
| 202405       |               | -  | (1,928,988.57)    |                |                | -           | (1,928,988.57) |                  |               |
| 202406       |               | -  | (1,928,988.57)    |                |                | -           | (1,928,988.57) |                  |               |
| 202407       |               | -  | (1,928,988.57)    |                |                | -           | (1,928,988.57) |                  |               |
| 202408       |               | -  | (1,928,988.57)    |                |                | -           | (1,928,988.57) |                  |               |
| 202409       |               | -  | (1,928,988.57)    |                |                | -           | (1,928,988.57) |                  |               |
| 202410       |               | -  | (1,928,988.57)    |                |                | -           | (1,928,988.57) |                  |               |
| 202411       |               | -  | (1,928,988.57)    |                |                | -           | (1,928,988.57) |                  |               |
| 202412       |               | -  | (1,928,988.57)    |                |                | -           | (1,928,988.57) |                  |               |

- (489,275.16) (268,728.60) (10,901.85) THIS ROW USED TO CALC JET ENTRY  
 D A B C

202403 UPDATE DATE MONTHLY TO CALC JET ENTRY

| JET ENTRY:       | DR           | CR         |       |
|------------------|--------------|------------|-------|
| Interest Income  | 419600.GD.WA |            | C     |
| Interest Expense | 431600.GD.WA | 10,901.85  | (C)   |
| Demand+Comm Def  | 191010.GD.WA | 768,905.61 | A+B+C |
| Deferral Expense | 805120.GD.WA | 758,003.76 | (A+B) |

0.00 check s/b 0

NOVEMBER ENTRY TO XFER BALANCES:

|              |  |   |
|--------------|--|---|
| 191010.GD.WA |  | D |
| 191000.GD.WA |  |   |

Avista Corporation  
State of Washington  
Recoverable Gas Costs Amortized  
Accounts 191000

| Month Ending | Interest Rate | Annual xfer of balance per PGA from 191010 | Annual Large Customer Refund/(Charge) | Beginning Balance | Schedule 101/102 Volumes | Amort Rate | Amort          | Schedule 111 Volumes | Amort Rate | Amort          | Interest   | Ending Balance | GL WAND BALANCES | MONTHLY RECON |
|--------------|---------------|--|---------------------------------------|-------------------|--------------------------|------------|----------------|----------------------|------------|----------------|------------|----------------|------------------|---------------|
| 202301       | 6.31%         | -  | -                                     | 16,286,458.88     | 22,601,885               | (0.07993)  | (1,806,568.67) | 9,462,702            | (0.11290)  | (1,068,339.06) | 78,081.02  | 13,489,632.17  | 13,489,632.18    | 0.01          |
| 202302       | 6.31%         | -  | -                                     | 13,489,632.17     | 19,989,353               | (0.07993)  | (1,597,748.99) | 7,728,313            | (0.11290)  | (872,526.54)   | 64,438.22  | 11,083,794.87  | 11,083,794.88    | 0.01          |
| 202303       | 6.31%         | -  | -                                     | 11,083,794.87     | 16,519,447               | (0.07993)  | (1,320,399.40) | 7,564,231            | (0.11290)  | (854,001.68)   | 52,565.43  | 8,961,959.22   | 8,961,959.23     | 0.01          |
| 202304       | 7.50%         | -  | -                                     | 8,961,959.22      | 10,864,935               | (0.07993)  | (868,434.25)   | 4,866,731            | (0.11290)  | (549,453.93)   | 51,581.34  | 7,595,652.38   | 7,595,652.39     | 0.01          |
| 202305       | 7.50%         | -  | -                                     | 7,595,652.38      | 3,347,500                | pro-rated  | (1,186,097.00) | 2,518,681            | (0.11290)  | (284,359.08)   | 42,877.65  | 6,168,073.94   | 6,168,073.96     | 0.02          |
| 202306       | 7.50%         | -  | -                                     | 6,168,073.94      | 2,366,408                | pro-rated  | (747,901.00)   | 2,149,480            | (0.11290)  | (242,676.29)   | 35,454.91  | 5,212,951.56   | 5,212,951.58     | 0.02          |
| 202307       | 8.02%         | -  | -                                     | 5,212,951.56      | 2,182,522                | (0.31642)  | (690,593.61)   | 1,799,245            | (0.11290)  | (203,134.76)   | 31,853.35  | 4,351,076.54   | 4,351,076.56     | 0.02          |
| 202308       | 8.02%         | -  | -                                     | 4,351,076.54      | 2,221,713                | (0.31642)  | (702,994.43)   | 2,007,701            | (0.11290)  | (226,669.44)   | 25,973.07  | 3,447,385.74   | 3,447,385.76     | 0.02          |
| 202309       | 8.02%         | -  | -                                     | 3,447,385.74      | 3,121,853                | (0.31642)  | (987,816.73)   | 2,383,704            | (0.11290)  | (269,120.18)   | 18,839.76  | 2,209,288.59   | 2,209,288.61     | 0.02          |
| 202310       | 8.35%         | -  | -                                     | 2,209,288.59      | 7,565,809                | (0.31642)  | (2,393,973.28) | 4,846,824            | (0.11290)  | (547,206.43)   | 5,140.11   | (726,751.01)   | (726,750.99)     | 0.02          |
| 202311       | 8.35%         | 56,581,126.45                              | (561,797.66)                          | 55,292,577.78     | 16,980,684               | pro-rated  | (4,946,820.00) | 6,551,566            | pro-rated  | (1,920,101.00) | 360,853.02 | 48,786,509.80  | 48,786,509.82    | 0.02          |
| 202312       | 8.35%         | -  | (142.25)                              | 48,786,367.55     | 19,719,805               | pro-rated  | (5,705,377.00) | 7,561,388            | pro-rated  | (2,054,165.00) | 312,475.07 | 41,339,300.62  | 41,339,300.64    | 0.02          |
| 202401       | 8.50%         | -  | -                                     | 41,339,300.62     | 24,680,671               | (0.29060)  | (7,172,202.99) | 9,524,489            | (0.27426)  | (2,612,186.35) | 258,167.00 | 31,813,078.27  | 31,813,078.29    | 0.02          |
| 202402       | 8.50%         | -  | -                                     | 31,813,078.27     | 16,925,334               | (0.29060)  | (4,918,502.06) | 8,112,272            | (0.27426)  | (2,224,871.72) | 200,043.19 | 24,869,747.68  | 24,869,747.70    | 0.02          |
| 202403       | 8.50%         | -  | -                                     | 24,869,747.68     | 14,415,004               | (0.29060)  | (4,189,000.16) | 6,257,111            | (0.27426)  | (1,716,075.26) | 155,246.90 | 19,119,919.16  | 24,869,747.70    | 5,749,828.54  |
| 202404       |               | -  | -                                     | 19,119,919.16     |                          |            | -              |                      |            | -              | -          | 19,119,919.16  |                  |               |
| 202405       |               | -  | -                                     | 19,119,919.16     |                          |            | -              |                      |            | -              | -          | 19,119,919.16  |                  |               |
| 202406       |               | -  | -                                     | 19,119,919.16     |                          |            | -              |                      |            | -              | -          | 19,119,919.16  |                  |               |
| 202407       |               | -  | -                                     | 19,119,919.16     |                          |            | -              |                      |            | -              | -          | 19,119,919.16  |                  |               |
| 202408       |               | -  | -                                     | 19,119,919.16     |                          |            | -              |                      |            | -              | -          | 19,119,919.16  |                  |               |
| 202409       |               | -  | -                                     | 19,119,919.16     |                          |            | -              |                      |            | -              | -          | 19,119,919.16  |                  |               |
| 202410       |               | -  | -                                     | 19,119,919.16     |                          |            | -              |                      |            | -              | -          | 19,119,919.16  |                  |               |
| 202411       |               | -  | -                                     | 19,119,919.16     |                          | pro-rated  |                |                      | pro-rated  |                | -          | 19,119,919.16  |                  |               |
| 202412       |               | -  | -                                     | 19,119,919.16     |                          | pro-rated  |                |                      | pro-rated  |                | -          | 19,119,919.16  |                  |               |

C (4,189,000.16) A (1,716,075.26) B 155,246.90 THIS ROW USED TO CALC JET ENTRY

**202403 UPDATE DATE MONTHLY TO CALC JET ENTRY**

| JET ENTRY:       | DR           | CR           |                  |
|------------------|--------------|--------------|------------------|
| Interest Income  | 419600.GD.WA |              | 155,246.90 B     |
| Interest Expense | 431600.GD.WA |              | (B)              |
| Amortization     | 191000.GD.WA |              | 5,749,828.53 A+B |
| Amort Expense    | 805110.GD.WA | 5,905,075.43 | A                |

0.00 check s/b 0

**DECEMBER ENTRY - LARGE CUSTOMER TRUEUP**

|              |  |  |   |
|--------------|--|--|---|
| 191000.GD.WA |  |  | C |
| 805110.GD.WA |  |  |   |