



May 23, 2016

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 April 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 call me at (509) 495-4873.

Sincerely,

A handwritten signature in black ink, appearing to read "Ryan Finesilver", is written over a light gray grid background.

Ryan Finesilver  
Regulatory Analyst  
State and Federal Regulation

Enclosures

**Avista Corporation Journal Entry**

Effective Date: 201604

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Christine Machado

Last Saved: 05/05/2016 3:29 PM

Type: C

Submitted by: Christine Machado

Approval Requested: 05/05/2016 3:29 PM

Category: DJ

Approved by:

Currency: USD

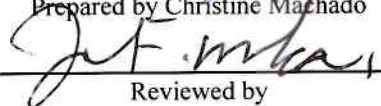
<u>Seq</u>	<u>Co.</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	32,465.84		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,754,485.25	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	1,722,019.41		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	2,608.40		Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	170,635.19		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		173,243.59	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	1,138.87		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,138.87	Amortization Expense JP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	4,643.61		Interest Expense
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		854,875.34	Deferral
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	850,231.73		Deferral Expense
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	369.96		Interest Expense
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	112,180.82		Amortization
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		112,550.78	Amortization Expense
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10.03		Interest Expense
160	001	191015 - ID HOLDBACK	GD	ID	DL		10.03	Amortization HB
<b>Totals:</b>						<b>2,896,303.86</b>	<b>2,896,303.86</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 Christine Machado

5/5/16  
 Date

  
 Reviewed by

5/6/16  
 Date

Approved for Entry  
 Corporate Accounting use Only

\_\_\_\_\_  
 Date

Avista Corp.  
D&A WA/ID  
Manager Review

Preparer Checklist	
Data Input Validation	Sign-off/Date
Verify that total amounts agree to the underlying detail on attached system reports, noting any exceptions. <b>[source data accuracy and completeness]</b>	Agreed WA/ID Gas Costs Worksheet to detail. Noted that the jurisdiction is AN and that service is GD. CM
Attach relevant screen shots of system reports, ensuring that the necessary parameters are appropriately displayed. <b>[parameters accuracy and completeness]</b>	Checked necessary parameters are appropriately displayed. CM
Agree total amount(s) to relevant journal entries in the GL. <b>[source data accuracy and completeness]</b>	Agreed amounts from GLE to journal. CM
Validate that check totals equal \$0 or variances are immaterial (note all variances). <b>[report logic accuracy and completeness]</b>	Check totals equal \$0. CM
When rolling forward the document, ensure that all formulas are updated appropriately.	Confirmed that formulas have been rolled forward correctly. CM

Reviewer Checklist	
Data Input Validation	Sign-off/Date
Review system parameters to ensure that the appropriate filters are used. <b>[parameters accuracy and completeness]</b>	Noted that April data was used in all calculations. JW
Agree the system report screen shots to the system export data in the report. <b>[source data accuracy and completeness]</b>	Agreed amounts from appropriate Nucleus reports into the deferral calculation worksheet. Agreed revenue volumes from reports into deferral and amortization calculations. JW
Verify that total amounts agree to the underlying detail on attached reports. <b>[source data accuracy and completeness]</b>	Totals tie to DJ 430 worksheets. Totals agree to deferral calculations within the spreadsheet. JW
Validate that check totals equal \$0 or are immaterial, as noted above. <b>[source data accuracy and completeness]</b>	Check totals are all \$0. JW
Spreadsheet Logic Validation	Sign-off/Date
Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. <b>[completeness]</b>	Noted that April data was used in all calculations. JW
Spot check formulas to ensure that they have been appropriately rolled forward and use the appropriate inputs. <b>[accuracy]</b>	Spot checked formulas within deferral and amortization worksheets. JW
Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented.	JW
Review all comments left by preparer.	N/A
Ensure all comments/questions resolved on a timely basis.	N/A

*JW*  
5/6/16

Blue Text = Drag Formula to next month and copy/paste value in prior month

Washington Current Deferral

191010	Month	YTD	Cumulative Balance	201510	201511	201512	201601	201602	201603	201604
	Interest Rate			3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.46%
	Beginning Balance			(4,755,858.01)	(5,900,360.34)	(4,407,824.17)	(6,508,323.87)	(8,439,847.11)	(9,264,796.95)	(10,398,819.54)
	Commodity Deferral	(8,922,896.19)	(7,550,270.07)	(1,862,270.55)	(294,955.26)	(532,526.84)	(173,856.58)	105,835.91	(604,740.28)	(2,253,526.43)
	Demand Deferral	634,510.21	1,110,916.71	732,179.00	(1,315,498.72)	(1,552,771.38)	(1,737,451.72)	(906,843.13)	(502,890.51)	(531,507.02)
	Interest (Rev/Expense)	(103,215.20)	(68,530.34)	(14,410.78)	(9,730.68)	(14,761.70)	(20,214.94)	(23,942.62)	(26,591.80)	(32,465.84)
	Commodity Adjustment	0.00	0.00	0.00	7,086,535.71	0.00	0.00	0.00	0.00	0.00
	Demand Adjustment	0.00	0.00	(4,011,333.16)	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Adjustment	0.00	0.00	0.00	37,518.67	0.00	0.00	0.00	0.00	0.00
	Misc Adjustment	0.00	0.00	0.00	(0.39)	(439.78)	0.00	0.00	0.00	0.00
	Ending Balance	(8,391,601.18)	(5,900,360.34)	(4,407,824.17)	(6,508,323.87)	(8,439,847.11)	(9,264,796.95)	(10,398,819.54)	(12,153,304.79)	
	GLW Check		(5,900,360.34)	(4,407,824.17)	(6,508,323.87)	(8,432,290.12)	(9,264,796.95)	(10,398,819.54)	(10,398,819.54)	
	Variance		(0.00)	0.00	0.00	(7,556.99)	0.00	0.00	0.00	(1,754,485.25)

Washington Amortization

191000	Month	YTD	PGA YTD	201510	201511	201512	201601	201602	201603	201604
	Schedule 101	52,025,008	86,859,837	4,833,518	15,375,028	19,459,801	20,140,968	14,297,044	12,238,194	5,348,802
	Schedule 102	63,260	74,704	425	3,502	7,942	17,893	14,593	18,603	12,171
	Schedule 111	19,233,087	30,902,539	2,624,293	5,503,520	6,165,932	6,568,112	5,200,734	4,795,258	2,668,983
	Schedule 121	1,343,874	2,217,052	365,802	541,377	331,801	345,863	408,568	361,566	227,877
	Schedule 131	0	0	0	0	0	0	0	0	0
	Schedule 146	11,505,541	17,846,783	2,201,297	3,020,174	3,321,068	3,346,687	2,956,295	2,822,744	2,379,815
	Total	84,170,770	179,344,916	10,025,335	24,443,601	29,286,544	30,419,523	22,877,234	20,236,365	10,637,648
	Calendar Sales Check	84,170,770	179,344,916	10,025,335	24,443,601	29,286,544	30,419,523	22,877,234	20,236,365	10,637,648

191000	Month	201510	201511	201512	201601	201602	201603	201604
	Schedule 101	0.01436	Main Calc	Main Calc	0.02571	0.02571	0.02571	0.02571
	Schedule 102	0.01436	Main Calc	Main Calc	0.02571	0.02571	0.02571	0.02571
	Schedule 111	0.00808	Main Calc	Main Calc	0.01372	0.01372	0.01372	0.01372
	Schedule 121	(0.01036)	Main Calc	Main Calc	(0.00529)	(0.00529)	(0.00529)	(0.00529)
	Schedule 131	(0.02331)	Main Calc	Main Calc	0.01635	0.01635	0.01635	0.01635
	Schedule 146	0.00000	Main Calc	Main Calc	0.00000	0.00000	0.00000	0.00000

191000	Month	YTD	PGA YTD	201510	201511	201512	201601	201602	201603	201604
	Interest Rate			3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.46%
	Beginning Balance			(446,057.57)	(360,318.06)	(2,966,848.88)	(2,400,830.79)	(1,799,942.44)	(1,367,080.39)	(991,269.16)
	Amortization	1,595,958.23	2,626,331.23	86,830.00	457,096.00	573,277.00	606,569.20	437,144.93	379,000.51	173,243.59
	Interest	(15,761.41)	(31,729.20)	(1,090.49)	(8,708.89)	(7,258.90)	(5,680.85)	(4,282.88)	(3,189.28)	(2,608.40)
	PGA Transfer	0.00	0.00	(3,112,720.83)	0.00	0.00	0.00	0.00	0.00	0.00
	Misc Adjustment	0.00	0.00	57,802.89	0.00	0.00	0.00	0.00	0.00	0.00
	Ending Balance	1,580,196.82	(360,318.06)	(2,966,848.88)	(2,400,830.79)	(1,799,942.44)	(1,367,080.39)	(991,269.16)	(620,633.97)	
	GLW Check		(360,317.84)	(2,966,848.67)	(2,400,830.57)	(1,799,942.22)	(1,367,080.17)	(991,268.94)	(991,268.94)	
	Variance		(0.22)	(0.21)	(0.22)	(0.22)	(0.22)	(0.22)	0.00	170,634.97

191025	Month	YTD	PGA YTD	201510	201511	201512	201601	201602	201603	201604
	Schedule 101	52,025,008	86,859,837	4,833,518	15,375,028	19,459,801	20,140,968	14,297,044	12,238,194	5,348,802
	Schedule 102	63,260	74,704	425	3,502	7,942	17,893	14,593	18,603	12,171
	Schedule 111	19,233,087	30,902,539	2,624,293	5,503,520	6,165,932	6,568,112	5,200,734	4,795,258	2,668,983
	Schedule 112	0	0	0	0	0	0	0	0	0
	Schedule 121	1,343,874	2,217,052	365,802	541,377	331,801	345,863	408,568	361,566	227,877
	Schedule 122	265,138	387,499	36,487	47,656	74,705	83,853	67,179	59,583	54,523
	Schedule 131	0	0	0	0	0	0	0	0	0
	Schedule 132	478,068	604,016	96,224	74,781	51,167	203,731	102,322	89,942	82,073
	Schedule 146	11,505,541	17,846,783	2,201,297	3,020,174	3,321,068	3,346,687	2,956,295	2,822,744	2,379,815
	Total	84,913,976	180,899,844	10,158,046	24,566,038	29,412,416	30,707,107	23,046,735	20,385,890	10,774,244
	Calendar Sales Check	84,913,976	180,899,844	10,158,046	24,566,038	29,412,416	30,707,107	23,046,735	20,385,890	10,774,244

191025	Month	201510	201511	201512	201601	201602	201603	201604
	Schedule 101	0.00025	Main Calc	Main Calc	0.00013	0.00013	0.00013	0.00013
	Schedule 102	0.00025	Main Calc	Main Calc	0.00013	0.00013	0.00013	0.00013
	Schedule 111	0.00025	Main Calc	Main Calc	0.00013	0.00013	0.00013	0.00013
	Schedule 112	0.00025	Main Calc	Main Calc	0.00013	0.00013	0.00013	0.00013
	Schedule 121	0.00025	Main Calc	Main Calc	0.00013	0.00013	0.00013	0.00013
	Schedule 122	0.00025	Main Calc	Main Calc	0.00013	0.00013	0.00013	0.00013
	Schedule 131	0.00025	Main Calc	Main Calc	0.00013	0.00013	0.00013	0.00013
	Schedule 132	0.00025	Main Calc	Main Calc	0.00013	0.00013	0.00013	0.00013
	Schedule 146	0.00004	Main Calc	Main Calc	0.00002	0.00002	0.00002	0.00002

191025	Month	YTD	PGA YTD	201510	201511	201512	201601	201602	201603	201604
	Beginning Balance			(25,249.17)	(23,171.94)	(21,380.94)	(18,146.94)	(14,523.15)	(11,852.26)	(9,512.60)
	Amortization	9,773.21	14,824.21	2,077.24	1,791.00	3,260.00	3,623.79	2,670.88	2,339.66	1,138.87
	Misc Adjustment	0.00	0.00	0.00	0.00	(26.00)	0.00	0.00	0.00	0.00
	Ending Balance	9,773.21	(23,171.94)	(21,380.94)	(18,146.94)	(14,523.15)	(11,852.26)	(9,512.60)	(6,373.73)	
	GLW Check		(23,171.94)	(18,146.94)	(14,523.15)	(11,852.27)	(9,512.61)	(6,373.73)	(6,373.73)	
	Variance		0.00	0.00	0.00	0.00	0.01	0.01	0.00	1,138.88

Update JE date to pull current month values

201604				
WA Deferral Interest Income	419600	GD	WA	0.00
WA Deferral Interest Expense	431600	GD	WA	32,465.84
WA Deferral	191010	GD	WA	0.00
WA Deferral Expense	805120	GD	WA	1,722,019.41
Tracker Transfer	191010	GD	WA	0.00
Tracker Transfer	191000	GD	WA	0.00
Check				0.00

201604				
WA Amortization Interest Income	419600	GD	WA	0.00
WA Amortization Interest Expense	431600	GD	WA	2,608.40
WA Amortization	191000	GD	WA	170,635.19
WA Amortization Expense	805110	GD	WA	0.00
Large Customer Refund	191000	GD	WA	0.00
Large Customer Refund	805110	GD	WA	0.00
Check				0.00

201604				
WA Amortization JP	191025	GD	WA	1,138.87
WA Amortization Expense JP	805110	GD	WA	0.00
"Misc Adjustments"				0.00
"Misc Adjustments"				0.00
Check				0.00

Washington/Idaho Gas Costs		201604
<b>Demand (Transportation) Costs</b>		
NWP Fixed	\$	4,386,703.08
NWP Variable	\$	76,770.55
NWP Capacity Release	\$	(3,148,145.91)
NWP Total (excluding Refund)	\$	1,315,327.72
GTN Fixed	\$	185,334.94
GTN Variable	\$	6,497.26
GTN Capacity Release	\$	(3,308.20)
Current Month Estimate	\$	188,523.99
Transcanada Foothills (BC System) Fixed	\$	224,868.44
Transcanada Foothills (BC System) Variable	\$	-
ANG Total	\$	224,868.44
NOVA (AB System) Fixed	\$	431,913.61
NOVA (AB System) Variable	\$	-
NOVA Total	\$	431,913.61
Spectra Westcoast Fixed	\$	76,133.95
Spectra Westcoast Variable	\$	5,452.01
WEI (Duke) Total	\$	81,585.96
Questar	\$	2,397.54
Questar	\$	2,397.54
NOVA Fixed charges	\$	-
Third party capacity release	\$	-
Other Pipeline Fixed charges	\$	0.00
Other capacity release credit	\$	0.00
Counterparty Invoice Total	\$	-
Thermal Transport	\$	-
Intracompany Transportation Optimization	\$	-
<b>Total Demand Costs from Purchase Journals</b>	\$	<b>2,244,617.26</b>
WA/ID Buy/Sell Transportation Recovery	\$	-
<b>Total Demand Costs</b>	\$	<b>2,244,617.26</b>
less variable costs charged to Commodity	\$	(88,719.81)
<b>Total Demand Costs to be Allocated</b>	\$	<b>2,155,897.45</b>
<b>Commodity Purchases (Natural Gas)</b>		
Commodity Physical	804000 GD AN	\$ 5,782,442.77
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (47,863.42)
Financial Settlements	804600 GD AN	\$ 1,252,084.50
Foreign Exchange Hedge Activity	804010 GD AN	\$ 6,928.50
Interco Purchase from Thermal	804730 GD AN	\$ 157,697.09
<b>Total Commodity Costs from Purchase Journals</b>	\$	<b>7,151,269.44</b>
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ (1,399,262.23)
FAFB Commodity for Anderson Elementary/Li	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate Asphalt	804000 GD AN	\$ -
GST	804000 GD AN	\$ -
M Chemical Accrual	804000 GD AN	\$ 7,000.00
Broker Fees	804017 GD AN	\$ 27,357.64
SG Americas Broker Fees	804017 GD AN	\$ 1,109.81
Mizuho Broker Fees	804017 GD AN	\$ 6,641.19
plus variable costs from Demand	\$	88,719.81
WA/ID Off System Revenue	483000/483600/483730	\$ (5,744,530.25)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
<b>Total Commodity Costs to be Allocated</b>	\$	<b>(236,694.59)</b>
WA Imbalance	804000 GD AN	\$ 8,872.11
ID Imbalance	804000 GD AN	\$ 3,835.85
<b>Total Deferred Commodity Costs:</b>	\$	<b>(223,986.63)</b>
<b>Total Net Gas Costs</b>	\$	<b>1,931,910.82</b>
From DJ 430	\$	1,931,910.82
Check	\$	-

201604  
Expense Calculation

	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
		70.66%	29.34%	68.1000%	31.9000%
Total Current Demand Costs (excluding refund)	\$ 2,155,897.45	\$ 1,523,357.14	\$ 632,540.31		
Total Commodity Costs to be Allocated	\$ (236,694.59)			\$ (161,189.02)	\$ (75,505.57)
Imbalance Cost Washington	\$ 8,872.11			\$ 8,872.11	
Imbalance Cost Idaho	\$ 3,835.85				\$ 3,835.85
Total Commodity Costs before refund	\$ (223,986.63)			\$ (152,316.91)	\$ (71,669.72)
<b>Total</b>	<b>\$ 1,931,910.82</b>	<b>\$ 1,523,357.14</b>	<b>\$ 632,540.31</b>	<b>\$ (152,316.91)</b>	<b>\$ (71,669.72)</b>

WASHINGTON				IDAHO			
Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
<b>DEMAND</b>				<b>DEMAND</b>			
Schedule 101	5,348,802	0.12133	\$ 648,970.15	Schedule 101	2,663,108	0.10855	\$ 289,080.37
Schedule 102	12,171	0.12133	\$ 1,476.71	Schedule 111	1,257,156	0.10855	\$ 136,464.28
Schedule 111	2,668,983	0.11426	\$ 304,958.00	Schedule 112	11,807	0.10855	\$ 1,281.65
Schedule 112	0	0.11426	\$ -	Schedule 121	0	0.10855	\$ -
Schedule 121	227,877	0.10385	\$ 23,665.03	Schedule 122	0	0.10855	\$ -
Schedule 122	54,523	0.10385	\$ 5,662.21	<b>Total Demand</b>	<b>3,932,071</b>		<b>\$ 426,826.31</b>
Schedule 131	0	0.07107	\$ -		3,932,071	check	0.10855
Schedule 132	82,073	0.07107	\$ 5,832.93	<b>COMMODITY</b>			
Schedule 146	2,379,815	0.00054	\$ 1,285.10	Schedule 101	2,663,108	0.25032	\$ 666,629.19
<b>Total Demand</b>	<b>10,774,244</b>		<b>\$ 991,850.12</b>	Schedule 111	1,257,156	0.25032	\$ 314,691.29
	10,774,244	check	\$ 0.09206	Schedule 112	11,807	0.25032	\$ 2,955.53
				Schedule 121	0	0.25032	\$ -
<b>COMMODITY</b>				Schedule 122	0	0.25032	\$ -
Schedule 101	5,348,802	0.25031	\$ 1,338,858.63	Schedule 131	0	0.25032	\$ -
Schedule 102	12,171	0.25031	\$ 3,046.52	Schedule 132	0	0.25032	\$ -
Schedule 111	2,668,983	0.25031	\$ 668,073.13	<b>Total Commodity</b>	<b>3,932,071</b>		<b>\$ 984,276.01</b>
Schedule 112	0	0.25031	\$ -		3,932,071	check	\$0.25032
Schedule 121	227,877	0.25031	\$ 57,039.89	<b>COMMODITY</b>			
Schedule 122	54,523	0.25031	\$ 13,647.65	Schedule 101	2,663,108	0.25032	\$ 666,629.19
Schedule 131	0	0.25031	\$ -	Schedule 111	1,257,156	0.25032	\$ 314,691.29
Schedule 132	82,073	0.25031	\$ 20,543.69	Schedule 112	11,807	0.25032	\$ 2,955.53
<b>Total Commodity</b>	<b>8,394,429</b>		<b>\$ 2,101,209.52</b>	Schedule 121	0	0.25032	\$ -
	8,394,429	check	\$ 0.25031	Schedule 122	0	0.25032	\$ -

Deferral Calculation

Total Deferral Expenses from above	\$ (152,316.91)	\$ 1,523,357.14	\$ (71,669.72)	\$ 632,540.31	\$ 1,931,910.82
PGA Deferral Revenue from above	\$ (2,101,209.52)	\$ (991,850.12)	\$ (984,276.01)	\$ (426,826.31)	\$ (4,504,161.96)
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ (2,572,251.14)
Amount to be Deferred	\$ (2,253,526.43)	\$ 531,507.02	\$ (1,055,945.74)	\$ 205,714.00	\$ (2,572,251.14)

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

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ (152,316.91)	\$ 1,523,357.14	\$ (71,669.72)	\$ 632,540.31	\$ 1,931,910.82
\$ (2,101,209.52)	\$ (991,850.12)	\$ (984,276.01)	\$ (426,826.31)	\$ (4,504,161.96)
\$ -	\$ -	\$ -	\$ -	\$ (2,572,251.14)
\$ (2,253,526.43)	\$ 531,507.02	\$ (1,055,945.74)	\$ 205,714.00	\$ (2,572,251.14)
WA Total	(1,722,019.41)	ID Total	(850,231.73)	\$ -

JET Entry		
Debits	Credits	
2,896,303.86	2,896,303.86	(4,504,161.96)
		\$ -



Accounting Month: 201604  
 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	PRIOR PERIOD	CURRENT MONTH	(CREDIT) DEBIT		TOTAL USD

**GD**  
**PURCHASE**

Gas Transportation AN	TPORT								
Gas Transmission Northwest Corporation	TPORT		\$185,394.94			\$185,394.94			
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT		(\$3,308.20)			(\$3,308.20)			CR /
Northwest Pipeline Corporation	ACCTSP		\$1,634.16			\$1,634.16			CR /
Northwest Pipeline Corporation	TPORT		\$4,385,088.92			\$4,385,088.92			F /
Northwest Pipeline Corporation-->Avista Corporation	TPORT		(\$2,209,140.49)			(\$2,209,140.49)			CR
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT		(\$429,240.00)			(\$429,240.00)			
Northwest Pipeline Corporation-->Clearwater Paper Corporation	TPORT		(\$71,253.84)			(\$71,253.84)			
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT		(\$122,640.00)			(\$122,640.00)			
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT		(\$137,970.00)			(\$137,970.00)			

Accounting Month: 201604

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	PRIOR PERIOD	CURRENT MONTH	(CREDIT) DEBIT	TOTAL USD

## GD PURCHASE

Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT					(\$79,102.80)	(\$79,102.80)	
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT					(\$98,798.78)	(\$98,798.78)	
Questar Pipeline Company	ACCTSP			\$547.54				\$547.54
Questar Pipeline Company	ACCTSP				\$1,850.00			\$1,850.00
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$6,459.75			\$6,459.75
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$1,725.49				\$1,725.49
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$87,948.71			\$87,948.71
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$219,877.71			\$219,877.71
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$5,190.73				\$5,190.73
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$9,970.04				\$9,970.04
TransCanada Nova Gas Transmission Ltd.	TPORT				\$421,943.57			\$421,943.57
<b>TOTALS:</b>				\$17,433.80		\$2,139,463.65		\$2,155,897.45
<b>Variable Transport Charges AN</b>								
Gas Transmission Northwest Corporation	TPORT				\$5,981.67			\$5,981.67
Gas Transmission Northwest Corporation	ACCTGS				\$515.58			\$515.58
Northwest Pipeline Corporation	ACCTSP				\$213.01			\$213.01
Northwest Pipeline Corporation	TPORT			\$0.00				\$0.00
Northwest Pipeline Corporation	TPORT				\$76,557.54			\$76,557.54
Northwest Pipeline Corporation	TPORT				\$0.00			\$0.00
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$5,452.01				\$5,452.01
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00			\$0.00
TransCanada Foothills Pipe Lines Ltd.	TPORT							
TransCanada Foothills Pipe Lines Ltd.	ACCTGS							
<b>TOTALS:</b>				\$5,452.01		\$83,267.80		\$88,719.81
<b>Gas Cost - FX Hedge AN</b>								
Avista Corporation	ACCTGS				\$6,928.50			\$6,928.50
<b>TOTALS:</b>					\$6,928.50			\$6,928.50
<b>Gas Financial Derivatives AN</b>								
Mizuho Securities USA Inc.	BSWPS				\$319,306.50			\$319,306.50
Mizuho Securities USA Inc.	BSWPS				(\$90,990.00)			(\$90,990.00)
Mizuho Securities USA Inc.	FSWPS				(\$64,935.00)			(\$64,935.00)
Mizuho Securities USA Inc.	FSWPS				\$904,275.00			\$904,275.00
SG Americas Securities, LLC	FSWPS				\$155,805.00			\$155,805.00
SG Americas Securities, LLC	BSWPS				(\$67,136.25)			(\$67,136.25)
SG Americas Securities, LLC	BSWPS				\$95,759.25			\$95,759.25
<b>TOTALS:</b>					\$1,252,084.50			\$1,252,084.50
<b>Intra-company Gas Purchases AN</b>								
Avista Corporation	GAS				\$0.00			\$0.00
Avista Corporation	GAS				187,639			\$157,697.09
Avista Corporation	GAS				\$0.00			\$0.00
<b>TOTALS:</b>					187,639			\$157,697.09



Washington Sales Volumes

April/16 Description	Schedule	April/16 Billed	March/16 Unbilled	April/16 Unbilled	April/16 Net Unbilled	Total	Notes
<b>Schedule Sum for Commodity Deferral:</b>							
Firm	101	9,099,380	6,510,966	2,760,388	(3,750,578)	5,348,802	
Firm	102	15,550	8,158	4,779	(3,379)	12,171	
Firm	111	3,903,602	2,350,402	1,115,783	(1,234,619)	2,668,983	
Firm	112	0	0	0	0	0	
Firm	121	321,617	194,885	101,145	(93,740)	227,877	
Firm	122	54,523	0	0	0	54,523	
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	82,073	0	0	0	82,073	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		13,476,745	9,064,411	3,982,095	(5,082,316)	8,394,429	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
<b>Total 146 Transportation Sales</b>		2,818,085	2,752,119	2,313,849	(438,270)	2,379,815	
<b>Total 147 &amp; 148 Transportation Sales</b>		4,124,804	4,069,478	3,783,566	(285,912)	3,838,892	
<b>Total sales</b>		20,419,634	15,886,008	10,079,510	(5,806,498)	14,613,136	
<b>Schedule Sum for Demand Deferral:</b>							
Firm	101	9,099,380	6,510,966	2,760,388	(3,750,578)	5,348,802	
Firm	102	15,550	8,158	4,779	(3,379)	12,171	
Firm	111	3,903,602	2,350,402	1,115,783	(1,234,619)	2,668,983	
Firm	112	0	0	0	0	0	
Firm	121	321,617	194,885	101,145	(93,740)	227,877	
Firm	122	54,523	0	0	0	54,523	
Interruptible	131	0	0	0	0	0	
Interruptible	132	82,073	0	0	0	82,073	
Transportation	146	2,818,085	2,752,119	2,313,849	(438,270)	2,379,815	
		16,294,830	11,816,530	6,295,944	(5,520,586)	10,774,244	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
<b>Schedule Sum for Commodity and Demand Amortization:</b>							
Firm	101	9,099,380	6,510,966	2,760,388	(3,750,578)	5,348,802	Sales for Decoupling amortization
Firm	102	15,550	8,158	4,779	(3,379)	12,171	
Firm	111	3,903,602	2,350,402	1,115,783	(1,234,619)	2,668,983	
Firm	121	321,617	194,885	101,145	(93,740)	227,877	
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	2,818,085	2,752,119	2,313,849	(438,270)	2,379,815	
		16,158,234	11,816,530	6,295,944	(5,520,586)	10,637,648	Volumes for PGA Commodity & Demand Amortization
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	54,523	0	0	0	54,523	Annual lump sum amortization
Interruptible	132	82,073	0	0	0	82,073	Annual lump sum amortization
<b>Total Firm Sales</b>		13,394,672	9,064,411	3,982,095	(5,082,316)	8,312,356	
<b>Total Interruptible Sales</b>		82,073	0	0	0	82,073	
<b>Total Transportation Sales (Schedule 146)</b>		2,818,085	2,752,119	2,313,849	(438,270)	2,379,815	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		4,124,804	4,069,478	3,783,566	(285,912)	3,838,892	
<b>Check total sales</b>		20,419,634	15,886,008	10,079,510	(5,806,498)	14,613,136	
		20,419,634	15,886,008	10,079,510		14,613,136	