

Avista Corporation Journal Entry

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

Effective Date: 201908



Last Update: 09/06/2019 10:49 AM

Approval Requested: 09/06/2019 10:53 AM

Last Saved by: Keri Meister

Submitted by: Keri Meister

Approved by:


Prepared by Keri Meister

Reviewed by
Date: 9-6-19
Date: 9/6/19

Approved for Entry
Corporate Accounting use Only
Date

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.

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Seq. Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10 001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	10,841.38	Interest
20 001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	983,542.50	Deferral
30 001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	994,383.88	0.00	Deferral Expense
40 001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	4,713.03	Interest Expense
50 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	353,993.24	0.00	Amortization
60 001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	349,280.21	Amortization Expense
70 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	2,661.49	0.00	Interest
80 001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	675,590.09	Deferral
90 001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	672,928.60	0.00	Deferral Expense
100 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	350.12	0.00	Interest Expense
110 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	198,600.02	0.00	Amortization
120 001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	198,950.14	Amortization Expense
					Totals:	2,222,917.35	2,222,917.35

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. [source data accuracy and completeness]	Agreed WA/ID Gas Costs Worksheet to detail. Noted that the jurisdiction is AN and that service is GD. KM
Attach relevant screen shots of system reports, ensuring that the necessary parameters are appropriately displayed. [parameters accuracy and completeness]	Checked necessary parameters are appropriately displayed. KM
Agree total amount(s) to relevant journal entries in the GL. [source data accuracy and completeness]	Agreed amounts from GLE to journal. KM
Validate that check totals equal \$0 or variances are immaterial (note all variances). [report logic accuracy and completeness]	Check totals equal \$0. KM
When rolling forward the document, ensure that all formulas are updated appropriately.	Confirmed that formulas have been rolled forward correctly. KM

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

clm
9/6/19

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

Comment/Question	Response	Follow-Up

201908	
Washington/Idaho Gas Costs	
Demand (Transportation) Costs	
NWP Fixed	\$ 3,631,690.92
NWP Variable	\$ 11,002.01
NWP Capacity Release	\$ (2,351,762.43)
NWP Total (excluding Refund)	\$ 1,290,930.50
TC Energy GTN Fixed	\$ 172,464.26
TC Energy GTN Variable	\$ 6,356.09
TC Energy GTN Capacity Release	\$ (3,070.51)
Current Month Estimate	\$ 175,741.84
TC Energy Foothills Fixed	\$ 228,730.38
TC Energy Foothills Variable	\$ 228,730.38
Foothills Total	\$ 414,881.76
TC Energy NOVA (AB System) Fixed	\$ 414,881.76
TC Energy NOVA (AB System) Variable	\$ 95,348.46
NOVA Total	\$ (5,519.69)
Spectra Westcoast Variable	\$ 89,828.97
Spectra Total	\$ 37.68
Questar Fixed	\$ 37.68
Questar Total	\$ 37.68
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	\$ -
Total Demand Costs from Purchase Journals	\$ 2,200,211.33
WA/ID Buy/Sell Transportation Recovery	\$ (8,534.97)
Total Demand Costs	\$ 2,191,676.16
less variable costs charged to Commodity	\$ -
Total Demand Costs to be Allocated	\$ (1,998.61)
	\$ 2,179,777.55
Commodity Purchases (Natural Gas)	\$ 4,327,933.36
Commodity Physical	\$ -
Misc	\$ -
804000 GD AN	\$ -
804000 GD AN	\$ -
811000 GD AN	\$ (37,769.58)
804600 GD AN	\$ 120,939.52
804010 GD AN	\$ (3,758.09)
804730 GD AN	\$ 248,133.12
Total Commodity Costs from Purchase Journals	\$ 4,655,530.33
Storage (Injections)/Withdrawals	\$ 1,213,550.35
FAFB Commodity for Anderson Elementary/Li	\$ -
WA/ID Gas Purchased from Interstate Asphalt	\$ -
GST	\$ -
M Chemical Accrual	\$ 7,000.00
804000 GD AN	\$ -
804000 GD AN	\$ 14,660.59
804017 GD AN	\$ 2,364.03
804017 GD AN	\$ 5,209.41
804017 GD AN	\$ 11,898.61
804018 GD AN	\$ 9,464.09
483000/483500/483730	\$ (7,840,500.76)
485028 GD AN	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$ (2,095,823.35)
WA Imbalance	\$ 182.40
ID Imbalance	\$ 98.85
Total Deferred Commodity Costs:	\$ (2,095,542.10)
Total Net Gas Costs	\$ 84,235.45
From DJ 430	\$ 84,235.45
Tie to Deferral Check	\$ -

201908	
Expense Calculation	
Total System Cost	\$ 2,179,777.55
Demand Allocated to Washington	\$ 1,505,354.38
Demand Allocated to Idaho	\$ 674,423.17
Total Current Demand Costs (excluding refund)	\$ 2,179,777.55
Total Commodity Costs to be Allocated	\$ (2,095,823.35)
Imbalance Cost, Washington	\$ 182.40
Imbalance Cost, Idaho	\$ 98.85
Total Commodity Costs before refund	\$ (2,095,542.10)
cost to allocate is negative...	\$ -
Total	\$ 84,235.45
check \$	\$ 1,505,354.38
	\$ 674,423.17
	\$ (1,358,749.46)
	\$ (736,792.64)

WASHINGTON		IDAHO	
Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND	2,217,255	0.10239	\$ 227,024.74
Schedule 101	1,943	0.10239	\$ 198.94
Schedule 102	1,827,018	0.09239	\$ 168,798.19
Schedule 111	6,405	0.09239	\$ 591.76
Schedule 112	137,205	0.09225	\$ 12,657.16
Schedule 121	26,197	0.09225	\$ 2,416.67
Schedule 122	0	0.09584	\$ -
Schedule 131	36,912	0.05950	\$ 2,196.26
Schedule 132	2,327,120	0.00054	\$ 1,255.64
Schedule 146	6,560,055	0.00054	\$ 415,140.38
Total Demand	6,560,055	check	\$ 606,309.00
COMMODITY	2,217,255	0.17067	\$ 378,418.91
Schedule 101	1,943	0.17067	\$ 331.61
Schedule 102	1,827,018	0.17067	\$ 311,817.16
Schedule 111	6,405	0.17067	\$ 1,093.14
Schedule 112	137,205	0.17067	\$ 23,416.78
Schedule 121	26,197	0.17067	\$ 4,471.04
Schedule 122	0	0.17067	\$ -
Schedule 131	36,912	0.17067	\$ 6,299.77
Schedule 132	4,252,935	0.17067	\$ 725,848.42
Total Commodity	4,252,935	check	\$ 1,103,965.83

Deferral Calculation	
Washington Commodity	\$ (1,358,749.46)
Idaho Commodity	\$ (736,792.64)
Washington Demand	\$ 1,505,354.38
Idaho Demand	\$ (221,065.31)
Totals from above	\$ 84,235.45
PGA Deferral Revenue from above	\$ (221,065.31)
Adjustments	\$ -
Amount to be Deferred	\$ (1,126,286.47)
(overcollected)/undercollected (rebate)/surcharge	\$ 453,357.06
WA Total	\$ (994,363.88)
ID Total	\$ (672,928.60)
JET Entry	\$ -
Debits	\$ 2,222,917.35
Credits	\$ (1,751,547.93)

Description **GL Account** **Rate Schedule** **Balance Sheet Impact** **Rate for Resource Accounting** **Begin Date** **End Date** **Interest Rates**

WA Interest Rate:
FERC Natural Gas Interest Rate, changes quarterly <http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp> **OLD** **NEW**

WA Deferral Rates
Commodity Rate

191010 GD WA ✓	101 - 132	Debit	\$0.16436	\$0.17067 ✓	11/1/2018	9/30/2019	5.50% ✓
	101	Debit	\$0.10744	\$0.10239 ✓	11/1/2018	Next PGA filing	
	102	Debit	\$0.10744	\$0.10239 ✓	11/1/2018	Next PGA filing	
	111/112	Debit	\$0.09865	\$0.09239 ✓	11/1/2018	Next PGA filing	
	121/122	Debit	\$0.10433	\$0.09225 ✓	11/1/2018	Next PGA filing	
	131/132	Debit	\$0.06248	\$0.05950 ✓	11/1/2018	Next PGA filing	
	146/126/116	Debit	\$0.00054	\$0.00054 ✓	11/1/2018	Next PGA filing	

WA Commodity & Demand Amortization Rates (Sch 155)

191000 GD WA ✓	101	Debit	\$0.09067	\$0.09166 ✓	11/1/2018	Next PGA filing	
	102	Debit	\$0.09067	\$0.09166 ✓	11/1/2018	Next PGA filing	
	111	Debit	\$0.07475	\$0.07625 ✓	11/1/2018	Next PGA filing	
	121	Debit	\$0.04745	\$0.04780 ✓	11/1/2018	Next PGA filing	
	131	n/a	\$0.00000	\$0.00000 ✓	11/1/2018	Next PGA filing	
	146	n/a	\$0.00000	\$0.00000 ✓	11/1/2018	Next PGA filing	

ID Interest Rate
Customer Deposit Rate changes annually check PUC website ORDER NO. 34204 11/1/2019 12/31/2019 2.00% ✓

ID Deferral Rates
Commodity Rate (Without GTI)
Demand Rate

191010 GD ID ✓	101 - 132	Debit	\$0.16236	\$0.16886 ✓	11/1/2018	Next PGA filing	
	101 - 112	Debit	\$0.10497	\$0.09584 ✓	11/1/2018	Next PGA filing	

ID Commodity & Demand Amortization Rates (Sch 155)

191000 GD ID	101	Debit	\$0.08811	\$0.09092 ✓	11/1/2018	Next PGA filing	
	111	Debit	\$0.08811	\$0.08676 ✓	11/1/2018	Next PGA filing	
	146	Debit	n/a	\$0.00263 ✓	11/1/2018	Next PGA filing	

ID Temporary Tax Benefits Amortization

805110 GD ID	101	Debit	n/a	(\$0.00671)	11/1/2018	Next PGA filing	
	111	Debit	n/a	(\$0.00319)	11/1/2018	Next PGA filing	
	112	Debit	n/a	\$0.00000	11/1/2018	Next PGA filing	
	131	Debit	n/a	\$0.00000	11/1/2018	Next PGA filing	
	132	Debit	n/a	\$0.00000	11/1/2018	Next PGA filing	
	146	Debit	n/a	(\$0.00159)	11/1/2018	Next PGA filing	

n/a

Washington Sales Volumes

August/19 Description	Schedule	August/19 Billed	July/19 Unbilled	August/19 Unbilled	August/19 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral:							
Firm	101	2,140,688	1,179,608	1,256,175	76,567	2,217,255	
Firm	102	1,872	1,028	1,099	71	1,943	
Firm	111	1,726,388	835,622	936,252	100,630	1,827,018	
Firm	112	5,665	2,586	3,326	740	6,405	
Firm	121	109,628	36,777	64,354	27,577	137,205	
Firm	122	25,081	13,607	14,723	1,116	26,197	
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	36,912	0	0	0	36,912	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		4,046,234	2,069,228	2,275,929	206,701	4,252,935	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
	146	2,424,503	2,422,964	2,325,581	(97,383)	2,327,120	
		2,424,503	2,422,964	2,325,581	(97,383)	2,327,120	
Total 147 & 148 Transportation Sales							
	147	649,887	0	0	0	649,887	
	148	3,507,047	3,507,079	3,514,085	7,006	3,514,053	
		4,156,934	3,507,079	3,514,085	7,006	4,163,940	
Total sales		10,627,671	7,999,271	8,115,595	116,324	10,743,995	
Schedule Sum for Demand Deferral:							
Firm	101	2,140,688	1,179,608	1,256,175	76,567	2,217,255	
Firm	102	1,872	1,028	1,099	71	1,943	
Firm	111	1,726,388	835,622	936,252	100,630	1,827,018	
Firm	112	5,665	2,586	3,326	740	6,405	
Firm	121	109,628	36,777	64,354	27,577	137,205	
Firm	122	25,081	13,607	14,723	1,116	26,197	
Interruptible	131	0	0	0	0	0	
Interruptible	132	36,912	0	0	0	36,912	
Transportation	146	2,424,503	2,422,964	2,325,581	(97,383)	2,327,120	
		6,470,737	4,492,192	4,601,510	109,318	6,580,055	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	2,140,688	1,179,608	1,256,175	76,567	2,217,255	
Firm	102	1,872	1,028	1,099	71	1,943	
Firm	111	1,726,388	835,622	936,252	100,630	1,827,018	
Firm	121	109,628	36,777	64,354	27,577	137,205	
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	Special amortization rate
Interruptible	132	36,912	0	0	0	36,912	
Transportation	146	2,424,503	2,422,964	2,325,581	(97,383)	2,327,120	
		6,403,079	4,475,999	4,583,461	107,462	6,510,541	Volumes for PGA Commodity & Demand Amortization
Total Firm Sales							
Firm	112	5,665	2,586	3,326	740	6,405	Annual lump sum amortization
Firm	122	25,081	13,607	14,723	1,116	26,197	Annual lump sum amortization
Interruptible	132	36,912	0	0	0	36,912	Annual lump sum amortization
Total Firm Sales		4,009,322	2,069,228	2,275,929	206,701	4,216,023	
Total Interruptible Sales		36,912	0	0	0	36,912	
Total Transportation Sales (Schedule 146)		2,424,503	2,422,964	2,325,581	(97,383)	2,327,120	
Total Transportation Sales (Schedule 147 & 148)		4,156,934	3,507,079	3,514,085	7,006	4,163,940	
Check total sales		10,627,671	7,999,271	8,115,595	116,324	10,743,995	
		10,627,671	7,999,271	8,115,595	116,324	10,743,995	

Washington/Idaho/Oregon Gas Costs

GL Account	Aug-19 WA / ID
Nucleus Storage	
AN JP 408 Injections	
AN JP 408 Withdrawals	\$ (251,463.41)
Total AN JP	\$ 1,465,013.76
	\$ 1,213,550.35
Clay Basin (QUESTAA) Injections	
Clay Basin (QUESTAA) Withdrawals	
Total Clay Basin	\$ -
OR JP 408 Injections	
OR JP 408 Withdrawals	
Total OR JP Owned	\$ -
OR JP 403 Injections	
OR JP 403 Withdrawals	
Total OR JP Leased	\$ -

Total Net Storage (Injections)/Withdrawals \$ 1,213,550.35

NUCUT PURCHASES (GL Estimate Report)

Commodity Purchases	\$ 4,327,933.36
Fixed Demand and Capacity Releases	\$ 2,188,312.52
Variable Demand (Transport) Costs	\$ 11,898.61
Hedge Activity	\$ (3,756.09)
Financial Settlements	\$ 120,989.52
Initracco Purchase from Thermal	\$ 248,133.12
Cochrane Credit	\$ (37,769.58)

Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	\$ 182.40
ID Imbalance from DJ 436	\$ 98.85
OR Imbalance from DJ 436	\$ -
M Chemical Accrual	\$ 7,000.00
Broker Fees DJ 471	\$ 14,860.59
Mizuho Journal DJ 476	\$ 2,364.03
Wells Fargo Journal DJ 476	\$ 5,209.41
Merchandise Processing Fee DJ 467	\$ 9,464.09
WAWID/OR Sales for Resale Physical and Bookout -From GSALES	\$ (7,640,500.76)
Deferred Exchange Revenue	\$ (375,000.00)
GST/HST Recon (Quarterly) DJ 437	\$ -
WAWID Buy/Sell Transportation Recovery- pass through DJ 453	\$ (8,534.97)
Entitlement Penalty	\$ -

Total Costs for Deferral Including net gas costs

\$ 84,235.45 **Tie to Deferral Entry**

483600 GD AN / OR	\$ (63,891.00)	Input fr GLE Sales
483000 GD AN / OR	\$ (3,210,186.62)	Input fr GLE Sales
483730 GD AN / OR	\$ (4,366,423.14)	Input fr GLE Sales
	\$ (7,640,500.76)	

Journal # 430 Entry	Dr.	Cr.
804700.GD.AN / OR (Bookout dollars for SEC Reporting)	\$ -	\$ -
804711.GD.AN / OR (Bookout dollars for SEC Reporting)	\$ -	\$ -
804000.GD.AN (AN Odorization Exp Accrual)	\$ 7,000.00	\$ -
232130.ZZ.ZZ (AN Odorization Exp Accrual)	\$ -	\$ (7,000.00)
175745 ZZ ZZ		
254740 CD AA		
Total Other Adj	\$ -	\$ -

Total from GLE	\$ 8,362,280.89	\$ (8,362,280.89)
Total - NUC (GD / ALL)	\$ 8,362,280.89	\$ (8,362,280.89)



Gas by GL Account - Estimate

WA PGA

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Database: NUCUT
arpgasbyglst

Accounting Month: 201908
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		
				PRIOR PERIOD	CURRENT MONTH	TOTAL USD

GD

PURCHASE

Gas Transportation AN						
Dominion Energy Questar Pipeline, LLC	ACCTSP	\$37.68		\$37.68	\$37.68	\$37.68
Northwest Pipeline Corporation	TPORT				\$3,631,690.92	\$3,631,690.92
Northwest Pipeline Corporation-->Avista Corporation	TPORT				(\$1,484,819.23)	(\$1,484,819.23)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT				(\$423,508.04)	(\$423,508.04)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT				(\$121,002.30)	(\$121,002.30)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				(\$136,127.59)	(\$136,127.59)



Gas by GL Account - Estimate

WA PGA
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arpgasbyglect.

Accounting Month: 201908

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	(CREDIT) DEBIT	TOTAL USD
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GD

PURCHASE

Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT				(\$78,046.48)	(\$78,046.48)
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$97,479.45)	(\$97,479.45)
Northwest Pipeline Corporation-->Williams Power Company, Inc.	TPORT				(\$10,779.34)	(\$10,779.34)
Spectra Energy - Westcoast Energy Inc.	ACCTSP			(\$14,331.47)		(\$14,331.47)
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$995.77)		(\$995.77)
Spectra Energy - Westcoast Energy Inc.	ACCTSP			\$9,774.70		\$9,774.70
Spectra Energy - Westcoast Energy Inc.	TPORT			\$100,901.00		\$100,901.00
TC Energy Foothills Pipe Lines Ltd.	ACCTGS			(\$1,804.97)		(\$1,804.97)
TC Energy Foothills Pipe Lines Ltd.	TPORT			\$230,535.35		\$230,535.35
TC Energy Gas Transmission Northwest LLC	TPORT			\$172,464.26		\$172,464.26
TC Energy Gas Transmission Northwest LLC-->IGI Resources Inc.	TPORT			(\$3,078.51)		(\$3,078.51)
TC Energy NOVA Gas Transmission Ltd.	TPORT			\$418,155.70		\$418,155.70
TC Energy NOVA Gas Transmission Ltd.	ACCTGS			(\$3,273.94)		(\$3,273.94)
TOTALS:					\$2,208,680.99	\$2,186,312.52

Variable Transport Charges AN

Northwest Pipeline Corporation	TPORT				\$11,062.01	\$11,062.01
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$5,519.49)		(\$5,519.49)
Spectra Energy - Westcoast Energy Inc.	TPORT			\$0.00		\$0.00
Spectra Energy - Westcoast Energy Inc.	TPORT			\$0.00		\$0.00
TC Energy Foothills Pipe Lines Ltd.	TPORT			\$6,356.09		\$6,356.09
TC Energy Gas Transmission Northwest LLC	TPORT					
TOTALS:					\$17,418.10	\$11,898.61