

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

Workpapers of

AVISTA UTILITIES

for

Purchased Gas Cost Filing

August 30, 2006

Exhibit No. ____ (AU-A)

Line No.	Description (A)	Present Therms (B)	07/01/05 Daily Rate (MMBTu's) (C)	07/01/05 Mo. Rate (Thrms) (D)	Present Demand Cost (E)	Present Commodity Cost (F)	Proposed Therms (G)	Weighted Daily Rate (MMBTu) (H)	Weighted Mo. Rate (Thrms) (I)	Proposed Demand Costs (J)	Proposed Commodity Costs (K)
Northwest Pipeline Corporation (NWP)											
1	TF-1 Demand	5,435,140	\$0.27760	\$0.84437	\$4,589,269		5,435,140	\$0.41053	\$1,24870	\$6,786,860	(Note 1)
2	TF-1 Variable Transportation							\$0.01310			
3	TF-2 SGS-1 Reservation Charge	31,476	\$0.27760	\$0.84437	26,577		31,080	\$0.41053	\$1,24870	38,810	
4	TF-2 LS Reservation Charge	56,640	\$0.27760	\$0.84437	47,825		56,640	\$0.41053	\$1,24870	70,726	
5	TF-2 SGS/LS Commodity Charge		\$0.03000	\$0.00300				\$0.01130	\$0.00113		
6	SGS Demand Charge	314,760	\$0.01689	\$0.05137	16,169		318,480	\$0.01643	\$0.04997	15,914	
7	SGS Capacity Demand	11,335,440	\$0.00062	\$0.00189	21,424		11,467,800	\$0.00060	\$0.00183	20,986	
8	LS-1 Demand	2,304,000	\$0.02600	\$0.07908	182,200		2,304,000	\$0.03062	\$0.09314	214,595	
9	LS-1 Capacity	20,688,000	\$0.00332	\$0.01010	208,949		20,688,000	\$0.00391	\$0.01189	245,980	
10	LS-1 Vaporization		\$0.03030	\$0.09216				\$0.03992	\$0.12142		
11	Northwest Natural-Odorization					(Note 1)					(Note 1)
Gas Transmission Northwest											
12	Demand T-3 (Oct - Mar)	397,200		\$0.79014	313,844		397,200		\$1.10319	438,188	(Note 1)
13	Variable Transportation T-1/T-3						17,531,700	\$0.00373	\$0.00373		
14	Demand T-1 (Year Round)	3,376,800		\$0.72314	2,441,887		3,376,800		\$1.14103	3,853,033	(Note 1)
15	Medford Lateral Demand Charge	3,948,000			6,560,529		4,008,000			6,647,884	
16	Alberta Nat Gas - Demand	3,018,360		\$0.16024	483,659		3,018,330	0.06268	\$0.19065	575,450	(Note 1)
17	- Variable Transportation										
18	NOVA Demand	3,411,480		\$0.35716	1,218,434		3,411,480		\$0.33540	1,144,217	(Note 1)
19	Tuscarora Westcoast Firm Demand	24,000	\$0.48330	\$1.47004	35,112		24,000		\$1.21667	29,200	
20	Long Term Capacity Release Credits				(3,500,000)		6,969,817		\$0.03444	240,030	
21	Commodity	91,085,872		0.79348	423,385	72,274,818	91,275,437		\$0.88227	826,875	80,529,580
22	Upstream Canadian Demand Costs					(Note 1)					(Note 1)
23	Jackson Prairie Withdrawals					(Note 1)					(Note 1)
24	Plymouth Withdrawals					(Note 1)					(Note 1)
25	Produced Gas										
26	Total	91,085,872			13,069,263	72,274,818	91,275,437			17,668,249	80,529,580
27	Total Therms Sold				91,085,871	91,085,871				91,275,437	91,275,437
28	Less: Interruptible				(6,534,247)					(6,279,774)	
29					84,551,624	91,085,871				84,995,663	91,275,437
30	Rate Per Therm				\$0.15457	\$0.79348				\$0.20787	\$0.88227
31	Previous Rate Per Therm									\$0.15457	\$0.79348
32	Gas Cost Change									\$0.05330	\$0.08879

FOOTNOTE:

Note 1 - Costs are now included in the Commodity WACOG

Avista Utilities
Oregon Gas Operations
WACOG Calculation (Per Therm)

Month	Normalized Purchase Volumes(1) (B)	Estimated Glendale Volumes (C)	Storage Withdrawals (D)	Hedged Volumes (E)	Index Volumes (B)-(C)-(D) -(E)=(F)	Estimated Hedged WACOG (G)	Estimated Index WACOG(2) (H)	Estimated Hedged Cost (E)*(G)=(I)	Estimated Index Cost (F)*(H)=(J)	Estimated Hedged Cost (I)-(J)=(K)	Estimated Glendale WACOG (L)	Estimated Glendale Cost (C)*(L)=(M)	Estimated Sumas Volumes (N)	Westcoast/ Duke Demand Rate (O)	Westcoast/ Duke Embedded Commodity (N)*(O)=(P)	Estimated Odorization Costs (O)	Cost of Storage Withdrawals \$0.65085 (R)	Sales Terms(1) (S)	Variable Transportation Cost(3) (T)	Net Estimated Cost (O)+(R)-(T)=(U) (U)/(S)=(V)	Correct Estimated WACOG
October 2007	5,757,194	8,000		5,425,000	324,194	\$0.80150	\$0.79056	\$4,348,138	\$256,295	\$4,604,433	\$1.74	\$13,920	775,000	\$0.03500	(\$27,125)	\$800		\$6,406	\$4,598,434	\$0.81111	
November 2006	10,306,665	14,000		9,750,000	542,665	\$0.90465	\$0.78543	\$8,820,338	\$426,225	\$9,246,563	\$1.74	\$24,360	2,250,000	\$0.03500	(\$78,750)	\$1,300		\$11,469	\$9,204,942	\$0.90695	
December	14,985,474	18,000	132,150	13,950,000	885,324	\$0.91836	\$0.93710	\$12,811,122	\$829,637	\$13,640,759	\$1.74	\$31,320	3,875,000	\$0.03500	(\$135,625)	\$1,500	\$86,010	\$16,675	\$13,640,639	\$0.92437	
January 2007	13,883,710	26,000	374,900	13,950,000	(467,190)	\$0.91836	\$1.00770	\$12,811,122	(\$470,787)	\$12,340,335	\$1.74	\$45,240	3,875,000	\$0.03500	(\$135,625)	\$1,500	\$244,004	\$15,449	\$12,510,903	\$0.91509	
February	12,079,003	25,000	303,510	10,500,000	1,250,493	\$0.91010	\$1.00770	\$9,556,050	\$1,260,122	\$10,816,172	\$1.74	\$43,500	3,500,000	\$0.03500	(\$81,375)	\$3,800	\$197,539	\$13,441	\$10,950,452	\$0.92082	
March	10,260,919	17,000	80,680	8,525,000	1,636,229	\$0.88986	\$0.98430	\$7,586,057	\$1,612,509	\$9,198,566	\$1.74	\$29,580	2,325,000	\$0.03500	(\$78,750)	\$1,200	\$52,517	\$11,418	\$9,214,506	\$0.91194	
April	7,531,201	9,000	69,360	6,000,000	1,452,841	\$0.80731	\$0.75444	\$4,843,860	\$1,096,081	\$5,939,941	\$1.74	\$12,180	2,325,000	\$0.03500	(\$81,375)	\$1,200	\$45,143	\$8,380	\$5,951,574	\$0.79981	
May	5,520,979	7,000		4,650,000	863,979	\$0.82975	\$0.74233	\$3,858,338	\$641,358	\$4,499,696	\$1.74	\$6,960	750,000	\$0.03500	(\$26,250)	\$2,900		\$6,143	\$4,439,644	\$0.81642	
June	2,708,228	4,000		3,000,000	(291,772)	\$0.79113	\$0.74951	\$2,373,390	(\$221,684)	\$2,151,706	\$1.74	\$6,960	775,000	\$0.03500	(\$27,125)	\$1,200		\$3,014	\$2,135,430	\$0.80072	
July	3,420,820	4,000		2,325,000	1,091,820	\$0.82750	\$0.76598	\$1,923,938	\$834,129	\$2,758,067	\$1.74	\$6,960	775,000	\$0.03500	(\$27,125)	\$1,200		\$3,807	\$2,744,609	\$0.81476	
August	2,678,469	4,000		2,325,000	349,469	\$0.82750	\$0.77178	\$1,923,938	\$269,713	\$2,193,651	\$1.74	\$6,960	775,000	\$0.03500	(\$27,125)	\$1,200		\$2,980	\$2,177,666	\$0.82563	
September	3,557,544	6,000		3,000,000	551,544	\$0.84738	\$0.77948	\$2,542,140	\$429,918	\$2,972,058	\$1.74	\$10,440	150,000	\$0.03500	(\$5,250)	\$800		\$3,959	\$2,982,007	\$0.85121	
Total	92,690,206	142,000	960,610	83,400,000	8,187,596	\$73,398,431	\$6,963,516	\$80,361,947	\$247,080	23,625,000	\$247,080	\$247,080	23,625,000	\$0.03500	(\$526,875)	\$19,300	625,213	\$1,275,437	\$3,959	\$80,529,806	\$0.82227

(1) From page 3 of Exh. A-U-A of workpapers
(2) Includes pipeline loss factor of approx. 2.6%
(3) Total terms (O) times NWP-variable transportation rate

	Weather Adjusted Actual Sales	Unaccounted For Gas At 1.55%	Normalized Purchased Volumes
July	3,368,607	52,213	3,420,820
August	2,637,586	40,883	2,678,469
September	3,503,244	54,300	3,557,544
October	5,669,320	87,874	5,757,194
November	10,149,350	157,315	10,306,665
December	14,756,744	228,730	14,985,474
January	13,671,797	211,913	13,883,710
February	11,894,636	184,367	12,079,003
March	10,104,302	156,617	10,260,919
April	7,416,249	114,952	7,531,201
May	5,436,710	84,269	5,520,979
June	2,666,892	41,336	2,708,228
	<u>91,275,437</u>	<u>1,414,769</u>	<u>92,690,206</u>

	7/05	8/05	9/05	10/05	11/05	12/05	1/06	2/06	3/06	4/06	5/06	6/06	Total 7/05 - 6/06
Actual Therms Sold/Transported													
Sch 410, Residential	1,377,779	985,187	1,115,231	1,938,681	3,665,987	7,947,633	7,976,400	7,431,005	7,136,937	5,786,706	3,069,663	1,726,933	50,158,142
Sch 420, General	981,690	821,621	931,855	1,266,820	2,104,816	4,314,947	4,383,817	4,028,331	3,884,170	3,130,974	1,690,831	1,107,959	28,647,831
Sch 424, Large General	251,205	205,598	232,176	290,882	364,741	633,932	368,898	511,627	486,850	374,835	345,282	279,492	4,345,518
Sch 430, Emergency Instit.													
Sch 440, Interruptible	544,913	447,989	620,321	566,249	524,557	549,289	510,387	610,900	524,107	441,788	422,148	354,498	6,117,146
Sch 447 Special Contracts	1,114,913	771,652	678,837	689,736	754,136	749,239	821,064	916,949	503,377	495,512	434,210	377,635	8,307,260
Sch 444, Seasonal Firm	13,278	5,881	127,742	19,199	3,655	1,689		23	(4)	19	2,042	5,727	179,251
Sch 455, Firm Transportation													
Sch 456, Int. Transportation	2,869,923	2,462,576	2,542,779	2,582,110	2,787,928	2,736,466	2,800,938	2,981,102	2,845,273	3,166,903	2,667,162	2,570,668	33,013,828
Total Throughput	7,153,701	5,700,504	6,248,941	7,353,677	10,205,820	16,933,195	16,861,504	16,479,937	15,380,710	13,396,737	8,631,338	6,422,912	130,768,976
Less: Transportation													
Sch 447 Special Contracts	(1,114,913)	(771,652)	(678,837)	(689,736)	(754,136)	(749,239)	(821,064)	(916,949)	(503,377)	(495,512)	(434,210)	(377,635)	(8,307,260)
Sch 455, Firm Transportation													
Sch 456, Int. Transportation	(2,869,923)	(2,462,576)	(2,542,779)	(2,582,110)	(2,787,928)	(2,736,466)	(2,800,938)	(2,981,102)	(2,845,273)	(3,166,903)	(2,667,162)	(2,570,668)	(33,013,828)
Total Sales	3,168,865	2,466,276	3,027,325	4,081,831	6,663,756	13,447,490	13,239,502	12,581,886	12,032,060	9,734,322	5,529,966	3,474,609	89,447,888
Net Unbilled Therms													
Sch 410, Residential	1,778	3,128	213,189	712,872	2,530,194	225,694	(338)	(613,136)	(131,956)	(1,809,937)	(732,597)	(478,799)	(79,908)
Sch 420, General	120,954	102,935	126,663	602,147	1,417,774	155,934	(505,110)	34,483	(285,559)	(844,606)	(628,179)	(282,701)	14,735
Sch 424, Large General	(14,352)												(14,352)
Sch 430, Emergency Instit.													
Sch 440, Interruptible	91,362	65,247	136,067	(13,354)	65,947	28,725	(38,045)	(48,650)	114,185	(181,260)	(11,379)	(46,217)	162,628
Sch 447 Special Contracts						821,898	95,051	(413,625)	(7,812)	(61,302)	(56,575)	51,024	428,659
Sch 444, Seasonal Firm													
Sch 455, Firm Transportation													
Sch 456, Int. Transportation	(820,773)	(14,786)	49,908	303,479	(29,194)	(782,700)	186,448	(136,408)	306,861	(483,219)	(98,039)	(117,488)	(1,635,911)
Total Unbilled Therms	(621,031)	156,524	525,827	1,605,144	3,984,721	449,551	(261,994)	(1,177,336)	(4,281)	(3,380,324)	(1,526,769)	(874,181)	(1,124,149)
Less: Transportation													
Sch 447 Special Contracts						(821,898)	(95,051)	413,625	7,812	61,302	56,575	(51,024)	(428,659)
Sch 455, Firm Transportation													
Sch 456, Int. Transportation	820,773	14,786	(49,908)	(303,479)	29,194	782,700	(186,448)	136,408	(306,861)	483,219	98,039	117,488	1,635,911
Total Sales Unbilled Therms	199,742	171,310	475,919	1,301,665	4,013,915	410,353	(543,493)	(627,303)	(303,330)	(2,835,803)	(1,372,155)	(807,717)	83,103
Weatherization Adjustment													
Sch 410, Residential				190,511	(341,536)	607,512	644,043	(31,773)	(1,078,228)	347,225	857,151		1,194,905
Sch 420, General				95,313	(186,785)	291,389	331,745	(28,174)	(546,200)	170,505	421,748		549,541
Total Weather Adjustment				285,824	(528,321)	898,901	975,788	(59,947)	(1,624,428)	517,730	1,278,899		1,744,446
Weather Normalized Actual Sales													
Sch 410, Residential	1,379,557	988,315	1,328,420	2,842,064	5,854,645	8,780,839	8,620,105	6,786,096	5,926,753	4,323,994	3,194,217	1,248,134	51,273,139
Sch 420, General	1,102,644	924,556	1,058,518	1,964,280	3,335,805	4,762,270	4,210,452	4,034,640	3,052,411	2,456,873	1,484,400	825,258	29,212,107
Sch 424, Large General	236,853	205,598	232,176	290,882	364,741	633,932	368,898	511,627	486,850	374,835	345,282	279,492	4,331,166
Sch 430, Emergency Instit.													
Sch 440, Interruptible	636,275	513,236	756,388	552,895	590,504	578,014	472,342	562,250	638,292	260,528	410,769	308,281	6,279,774
Sch 447 Special Contracts	1,114,913	771,652	678,837	689,736	754,136	1,571,137	916,115	503,324	495,565	434,210	377,635	428,659	8,735,919
Sch 444, Seasonal Firm	13,278	5,881	127,742	19,199	3,655	1,689		23	(4)	19	2,042	5,727	179,251
Sch 455, Firm Transportation													
Sch 456, Int. Transportation	2,049,150	2,447,790	2,592,687	2,885,589	2,758,734	1,953,766	2,987,386	2,844,694	3,152,134	2,683,684	2,569,123	2,453,180	31,377,917
Total Therms	6,532,670	5,857,028	6,774,768	9,244,645	13,662,220	18,281,647	17,575,298	15,242,654	13,752,001	10,534,143	8,383,468	5,548,731	131,389,273
Less: Transportation													
Sch 447 Special Contracts	(1,114,913)	(771,652)	(678,837)	(689,736)	(754,136)	(1,571,137)	(916,115)	(503,324)	(495,565)	(434,210)	(377,635)	(428,659)	(8,735,919)
Sch 455, Firm Transportation													
Sch 456, Int. Transportation	(2,049,150)	(2,447,790)	(2,592,687)	(2,885,589)	(2,758,734)	(1,953,766)	(2,987,386)	(2,844,694)	(3,152,134)	(2,683,684)	(2,569,123)	(2,453,180)	(31,377,917)
Total Sales Therms	3,368,607	2,637,586	3,503,244	5,669,320	10,149,350	14,756,744	13,671,797	11,894,636	10,104,302	7,416,249	5,436,710	2,666,892	91,275,437

	FTS-1 Contract 204 (Oct - Mar)	FTS-1 Contract 182 Vintage	FTS-1 Contract 2591 (Nov - Apr)	FTS-1 Contract 2591 (Oct - Mar)	E-1 Lateral Contract 2858	E-2 Lateral Contract 2857 (Nov - Apr)	E-2 Lateral Contract 8035 (Nov - Apr)	E-2 Lateral Contract 2857 (May - Oct)	Total
MMBTu's	6,620	7,140	28,500	13,500	1,400	30,000	20,000	15,000	
Number of Effective Months	6	12	6	6	12	6	6	6	
Annual MMBTu's	39,720	85,680	171,000	81,000	16,800	180,000	120,000	90,000	
Fixed Rate (Note 1)	\$1.306903	\$1.412621	\$1.306903	\$1.306903	\$0.148778		\$0.000000	\$0.000000	
Mileage Rate (Note 1)	\$0.016230	\$0.017486	\$0.016230	\$0.016230	\$0.373792	\$0.189234	\$0.189234	\$0.189234	
Mileage	599.20	599.20	612.46	612.46	22.85	88.10	88.10	88.10	
Total Mileage Rate	\$9.725020	\$10.477610	\$9.940230	\$9.940230	\$8.541150	\$16.671520	\$16.671520	\$16.671520	
Fixed Annual Amount	\$51,910.19	\$121,033.37	\$223,480.41	\$105,859.14	\$2,499.47	\$0.00	\$0.00	\$0.00	\$ 504,782.58
Annual Mileage Based Amount	\$386,277.79	\$897,721.62	\$1,699,779.33	\$805,158.63	\$143,491.32	\$3,000,873.60	\$2,000,582.40	\$1,500,436.80	\$10,434,321.49
Total Annual Amount	\$438,187.98	\$1,018,754.99	\$1,923,259.74	\$911,017.77	\$145,990.79	\$3,000,873.60	\$2,000,582.40	\$1,500,436.80	\$10,939,104.07

Note 1 - Rate are pro-rated per the following:

Gas Transmission NW, Third Revised Volume No. 1-A	8th Revised Sheet No. 4 (Current)	9th Revised Sheet No. 4 (Proposed)	Total Pro-Rated Rate
Daily Fixed Rate Non Mileage		\$ 0.049918	
Annualize		365	
Divide by 12 Months		12	
Monthly Rate (Per MMBTu)	\$ 0.884028	\$1.518340	
Effective Months	2	10	
Divide by 6 Months	12	12	
Pro-Rated Fixed Rate (Per MMBTu)	\$ 0.147338	\$ 1.265283	\$ 1.412621
Daily Fixed Rate Non Mileage		\$ 0.049918	
Annualize		365	
Divide by 12 Months		12	
Monthly Rate (Per MMBTu)	\$ 0.884028	\$1.518340	
Effective Months	2	4	
Divide by 6 Months	6	6	
Pro-Rated Fixed Rate (Per MMBTu)	\$ 0.294676	\$ 1.012227	\$ 1.306903
Daily Mileage Per Mile (Oct - Mar)		\$0.000616	
ACA		\$0.000000	
Total		\$0.000616	
Annualize		365	
Divide by 12 Months		12	
Monthly Rate (Per MMBTu)	\$ 0.011212	\$0.018740	
Effective Months	2	4	
Divide by 12 Months	6	6	
Pro-Rated Fixed Rate (Per MMBTu)	\$ 0.003737	\$ 0.012493	\$ 0.016230
Daily Mileage Per Mile (Annuals)		\$0.000616	
ACA		\$0.000000	
Total		\$0.000616	
Annualize		365	
Divide by 12 Months		12	
Daily Mileage Per Mile (Annual)	\$ 0.011212	\$0.018740	
Effective Months	2	10	
Divide by 12 Months	12	12	
Pro-Rated Fixed Rate (Per MMBTu)	\$ 0.001869	\$ 0.015617	\$ 0.017486
Daily Fixed Rate Non Mileage (E-1)		\$ 0.003917	
Annualize		365	
Divide by 12 Months		12	
Monthly Rate (Per MMBTu)	\$ 0.296969	\$0.119140	
Effective Months	2	10	
Divide by 12 Months	12	12	
Pro-Rated Fixed Rate (Per MMBTu)	\$ 0.049495	\$ 0.099283	\$ 0.148778
Daily Mileage Per Mile E-1 (Annuals)		\$0.014747	
Annualize		365	
Divide by 12 Months		12	
Daily Mileage Per Mile (Annual)	\$ -	\$0.448550	
Effective Months	2	10	
Divide by 12 Months	12	12	
Pro-Rated Fixed Rate (Per MMBTu)	\$ -	\$ 0.373792	\$ 0.373792

Effective Date	Contract Demand (Dth's)	Number of Months	Annual Contract Demand	Km	Demand Rate (cents/GJ/Km/Mo)	Daily Demand (GJ/km/day) (-12/365)	Cost per Gigajoule	Cost per Decatherm	Exchange Rate	Translated to U.S.\$ (US\$/MMBtu/km/day)	Translated to U.S.\$ Monthly Rate	Estimated U.S. Rate	Annual Fixed Costs	
11/1/06	28,429	12	341,148				3.74	3,94591	85%			\$3.35402	\$1,144,217	Table of Rates, Tools & Charges, effective 4/1/06, as per EUB Order U21006-83
1/10/6	6,857	6	41,145	170.7	0.012454355541	.0698945257		0.07374	85%	0.06268	1.90652		\$78,444	TransCanada BC System Gas Transportation Service Documents, Tab 3, Page 2
1/10/6	21,724	12	260,688	170.7	0.012454355541	.0698945257		0.07374	85%	0.06268	1.90652		\$497,006	TransCanada BC System Gas Transportation Service Documents, Tab 3, Page 2

	TF-10	F-60	Total	Seasonal Reduction	Total	Plymouth Contract 100317 TF-2 LS	Plymouth Contract 100602 LS-1 Demand	Plymouth Contract 100602 LS-1 Capacity	JP Contract 100315 TF-2 SGS	JP Contract 100403 SGS Demand	JP Contract 100403 SGS Capacity
January	308,710	148,600	457,310		457,310	4,720	192,000	1,724,000	2,590	26,540	955,650
February	308,710	148,600	457,310		457,310	4,720	192,000	1,724,000	2,590	26,540	955,650
March	308,710	148,600	457,310		457,310	4,720	192,000	1,724,000	2,590	26,540	955,650
April	308,710	148,600	457,310		457,310	4,720	192,000	1,724,000	2,590	26,540	955,650
May	308,710	148,600	457,310		457,310	4,720	192,000	1,724,000	2,590	26,540	955,650
June	308,710	148,600	457,310	(13,145)	444,165	4,720	192,000	1,724,000	2,590	26,540	955,650
July	308,710	148,600	457,310	(13,145)	444,165	4,720	192,000	1,724,000	2,590	26,540	955,650
August	308,710	148,600	457,310	(13,145)	444,165	4,720	192,000	1,724,000	2,590	26,540	955,650
September	308,710	148,600	457,310	(13,145)	444,165	4,720	192,000	1,724,000	2,590	26,540	955,650
October	308,710	148,600	457,310	(13,145)	444,165	4,720	192,000	1,724,000	2,590	26,540	955,650
November	308,710	148,600	457,310		457,310	4,720	192,000	1,724,000	2,590	26,540	955,650
December	308,710	148,600	457,310		457,310	4,720	192,000	1,724,000	2,590	26,540	955,650
Total	3,704,520	1,783,200	5,487,720	(52,580)	5,435,140	56,640	2,304,000	20,688,000	31,080	318,480	11,467,800

Rate Schedule FT-D

Demand Rate per month (C\$)
(10 cubed/m cubed) \$446.78

Daily Demand (*12 mos/365 days) \$14.6887

Convert to GJ (/38.25) \$0.384017

Convert to MMBtu's (*1.055056) \$0.405159

Convert to U.S. Dollars 85%

\$0.344385

12 Months Ending

June 2002	2.08%
June 2003	1.90%
June 2004	2.21%
June 2005	0.65%
June 2006	0.92%
TOTAL	<u>7.76%</u>
5 Year Average	<u>1.55%</u>

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

AVISTA UTILITIES

Purchased Gas Cost Filing

August 30, 2006

Exhibit No. ____ (AU-B)

Avista Utilities
Oregon Gas Operations
Calculation of Purchased Gas Cost
Rate Change Per Therm

Line No.		Demand Cost Change	Commodity Cost Change	Total Cost Change
1	Increase <Decrease> In Gas Cost (Note 1)	\$0.05330	\$0.08879	\$0.14209
2	Revenue Sensitive Costs:			
3	Uncollectibles	0.4548		
4	Regulatory Commission Fee	0.2500		
5	Energy Resource Supplier Assessor	0.0550		
6	Franchise Tax	1.9495		
		<u>2.7093</u>		
7	Revenue sensitive cost (Note 2)	\$0.00148	\$0.00247	\$0.00395
8	Revenue necessary to offset change in purchased gas cost and associated revenue sensitive cost	\$0.05478	\$0.09126	\$0.14604
9	Total Therms Sold and Delivered (Note 1)	131,389,273	131,389,273	
10	Interruptible Customer Sales	(6,279,774)	XXXX	
11	Firm/Interruptible Transportation Sales (Note 1)	<u>(40,113,836)</u>	<u>(40,113,836)</u>	
12	Total Sales (Therms)	<u>84,995,663</u>	<u>91,275,437</u>	
13	Adjusted Revenue Change : (Line 8 x Line 12)	<u>\$4,656,062</u>	<u>\$8,329,796</u>	<u>\$12,985,858</u>

Note 1 - From Exhibit No. ____ (AU-A)

Note 2 - Derived: $1/(1-0.027093) = 0.027847$

Avista Utilities
Oregon Gas Operations
Calculation of Gross Revenue Adjustment Factor
Rate Change Per Therm

	Sales Customers	Transportation Customers
Revenue Sensitive Costs:		
Uncollectibles	0.4548	
Regulatory Commission Fee	0.2500	0.2500
Energy Resource Supplier Assesment	0.0550	0.0550
Franchise Tax	1.9495	1.9495
Total	<u>2.7093</u>	<u>2.2545</u>
Calculation of Revenue Sensitive Cost Percentage (1/1 - Total Revenue Sensitive Costs)	<u>2.7848</u>	<u>2.3070</u>

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

AVISTA UTILITIES

Purchased Gas Cost Filing

August 30, 2006

Exhibit No. ____ (AU-C)

Avista Utilities
Oregon Gas Operations
Present and Proposed Revenues By Rate Schedule
12 Months Ended June, 2006

Line No.	Rate Sch	Description (B)	Recorded Average Connections (C)	Recorded Throughput (Therms) (D)	Adjusted Sales (Therms) (E)	Recorded Revenues (F)	Revenues at Present Rates (G)	(1) Change (H)	Revenues at Proposed Rates (I)	Proposed Percent Change (J)	Average Monthly Use (Therms) (K)	Present Monthly Cost (L)	(1) Proposed Monthly Cost (M)	Monthly Change (N)	Proposed Change To Monthly Cost (O)
1	410	Residential	81,505	50,158,142	51,273,139	\$71,253,636	\$73,970,087	\$6,548,093	\$80,518,180	8.85%	52	\$75.06	\$81.70	\$6.64	8.85%
2	420	General	10,811	28,647,831	29,212,107	\$36,206,253	\$37,688,766	\$3,730,678	\$41,419,444	9.90%	225	\$290.29	\$319.02	\$28.73	9.90%
3	424	Large General	96	4,345,518	4,331,166	\$5,124,906	\$5,303,074	\$553,133	\$5,856,207	10.43%	3,760	\$4,603.73	\$5,083.92	\$480.19	10.43%
4	430	Emergency Instit.													
5	440	Interruptible	41	6,117,146	6,279,774	\$5,582,631	\$6,378,052	\$190,592	\$6,568,644	2.99%	12,764	\$12,963.76	\$13,351.15	\$387.39	2.99%
6	444	Seasonal (2)	3	179,251	179,251	\$173,379	\$216,329	\$22,892	\$239,221	10.58%	6,639	\$8,012.28	\$8,860.15	\$847.87	10.58%
7	447	Special Contract	4	8,307,260	8,735,919	\$334,340	\$334,340		\$334,340		--	--	--	--	
8	455	Firm Transport									--	--	--	--	
9	456	Int. Transport	29	33,013,828	31,377,917	\$2,277,627	\$2,049,864		\$2,049,864		--	--	--	--	
10		TOTAL	92,489	130,768,976	131,389,273	\$120,952,772	\$125,940,512	\$11,045,388	\$136,985,900	8.77%					
11		Miscellaneous Revenues													
12		TOTAL REVENUES				\$120,952,772	\$125,940,512	\$11,045,388	\$136,985,900	8.77%					
<u>CLASS OF SERVICE</u>															
13		Residential	81,505	50,158,142	51,273,139	\$71,253,636	\$73,970,087	\$6,548,093	\$80,518,180	8.85%		\$75.06	\$81.70	\$6.64	
14		Commercial	10,811	28,647,831	29,212,107	\$36,206,253	\$37,688,766	\$3,730,678	\$41,419,444	9.90%		\$290.29	\$319.02	\$28.73	
15		Industrial	99	4,524,769	4,510,417	\$5,298,285	\$5,519,403	\$576,025	\$6,095,428	10.44%		\$4,603.73	\$5,083.92	\$480.19	
16		Interruptible	41	6,117,146	6,279,774	\$5,582,631	\$6,378,052	\$190,592	\$6,568,644	2.99%		\$12,963.76	\$13,351.15	\$387.39	
17		Special Contracts	4	8,307,260	8,735,919	\$334,340	\$334,340		\$334,340			--	--	--	
18		Transportation	29	33,013,828	31,377,917	\$2,277,627	\$2,049,864		\$2,049,864			--	--	--	
19		TOTAL BY CLASS	92,489	130,768,976	131,389,273	\$120,952,772	\$125,940,512	\$11,045,388	\$136,985,900	8.77%					

FOOTNOTES:

1. Includes balancing account amortization rates
2. Seasonal Customer Included with Interruptible, however, not included in Monthly Change calculation.

Avista Utilities
Oregon Gas Operations
Revenue at Present Rates
12 Months Ended July 31, 2006

Sch No	Description	Mo. Ave. Connections	Annualized Connections	Adjusted Therm Sales	Present Rate	Present Revenues
410	Residential	81,505	978,060	51,273,139	\$5.00 1.34729	\$4,890,300 \$69,079,787 <u>\$73,970,087</u>
420	General	10,811	129,732	29,212,107	\$6.00 1.26353	\$778,392 \$36,910,374 <u>\$37,688,766</u>
424	Large General	96	1,152	4,331,166	\$65.00 1.20711	\$74,880 \$5,228,194 <u>\$5,303,074</u>
430	Emergency Institutional				1.26323	<u> </u>
440	Interruptible	41	492	6,279,774	1.01565	\$6,378,052
444	Seasonal 3/1-11/30 (Firm)	3	27	179,251	1.20685	\$216,329
447	Special Contracts	4	48	8,735,919		\$334,340
455	Firm Transportation					
456	Int. Transportation	29	348	31,377,917		\$2,049,864
TOTAL		<u>92,489</u>	<u>1,109,859</u>	<u>131,389,273</u>		<u>\$125,940,512</u>

Avista Utilities
Oregon Gas Operations
Revenue at Proposed Rates
12 Months Ended July 31, 2006

Sch No	Description	Mo. Ave. Connections	Annualized Connections	Adjusted Sales	Proposed Rate	Proposed Revenues
410	Residential	81,505	978,060		\$5.00	\$4,890,300
				51,273,139	1.47500	\$75,627,880
						<u>\$80,518,180</u>
420	General	10,811	129,732		\$6.00	\$778,392
				29,212,107	1.39124	\$40,641,052
						<u>\$41,419,444</u>
424	Large General	96	1,152		\$65.00	\$74,880
				4,331,166	1.33482	\$5,781,327
						<u>\$5,856,207</u>
430	Emergency Inst.					
					1.39094	<u> </u>
440	Interruptible	41	492	6,279,774	1.04600	\$6,568,644
444	Seasonal 3/1-11/30 (Firm)	3	27	179,251	1.33456	\$239,221
447	Special Contracts	4	48	8,735,919		\$334,340
455	Firm Transportation					
456	Int. Transportation	29	348	31,377,917		\$2,049,864
		<u>92,489</u>	<u>1,109,859</u>	<u>131,389,273</u>		<u>\$136,985,900</u>

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

Workpapers of

AVISTA UTILITIES

for

Purchased Gas Cost Filing

August 30, 2006

Exhibit No. ____ (AU-D)

Avista Utilities
 Monthly Weather Adjustment
 Oregon Gas Jurisdiction
 July 2005 to June 2006

Description	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Annual Total
DDH from Normal													
Medford	38				-22	91	60	21	-87	50	105		256
Roseburg	18				-89	33	68	-40	-113	19	38		-66
Klamath Falls	-36				-11	49	33	-17	-177	9	75		-75
La Grande	-14				-64	-128	147	-94	-78	-13	32		-212
Schedule 410 Customers													
Medford	47,701				48,245	48,947	49,118	49,065	49,164	49,136	49,010		48,798
Roseburg	12,394				12,400	12,837	12,809	12,751	12,860	12,818	12,746		12,702
Klamath Falls	13,112				13,284	13,389	13,504	13,528	13,561	13,492	13,432		13,413
La Grande	6,186				6,284	6,339	6,397	6,381	6,367	6,347	6,323		6,328
Total Schedule 410													
													Winter Average Customers
Medford	6,085				6,124	6,181	6,227	6,261	6,238	6,233	6,213		6,195
Roseburg	2,084				2,082	2,131	2,126	2,132	2,167	2,130	2,128		2,123
Klamath Falls	1,563				1,589	1,573	1,581	1,576	1,580	1,579	1,567		1,576
La Grande	878				875	877	887	887	881	885	882		882
Total Schedule 420													
													Winter Average Customers
Medford	228,211				(133,629)	560,781	371,037	129,723	(538,508)	309,311	647,888		1,574,814
Roseburg	29,470				(145,786)	55,960	115,061	(67,376)	(191,965)	32,172	63,982		(105,481)
Klamath Falls	(57,635)				(17,842)	80,105	54,412	(28,080)	(293,076)	14,826	123,004		(124,287)
La Grande	(9,535)				(44,280)	(89,334)	103,534	(66,040)	(54,679)	(9,084)	22,277		(147,141)
Total Schedule 410													1,194,906
													Annual Total
Medford	110,667				(64,481)	269,199	178,815	62,927	(259,739)	149,156	312,222		758,764
Roseburg	17,983				(88,832)	33,713	69,306	(40,883)	(117,391)	19,401	38,766		(67,937)
Klamath Falls	(27,892)				(8,664)	38,207	25,862	(13,281)	(138,627)	7,044	58,257		(59,094)
La Grande	(5,445)				(24,808)	(49,729)	57,762	(36,936)	(30,442)	(5,097)	12,503		(82,192)
Total Schedule 420													549,541
													Annual Total
Medford													
Roseburg													
Klamath Falls													
La Grande													
Weather Sensitivity Coefficients													
Medford													Schedule 420
Roseburg													0.4786
Klamath Falls													0.4794
La Grande													0.4957
													0.443
													Schedule 410
Medford													0.1259
Roseburg													0.1321
Klamath Falls													0.1221
La Grande													0.1101

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

Workpapers of

AVISTA UTILITIES

for

Purchased Gas Cost Filing

August 30, 2006

Exhibit No. ____ (AU-E)

Avista Utilities
Oregon Gas Operations
Calculation of Proposed Rates
By Rate Schedule
12 Months Ended July 31, 2006

Line No.	Rate Sch No	Present Customer Charge	Present Tariff Commodity Rate	Proposed Gas Cost Change	Change In Balancing Account Rate	Stipulation Rate Change (Note 2)	Total Offset & Balancing Acct Change	Total Rate Change	Total Proposed Commodity Rate	Proposed Customer Charge	Total Percent Change
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(H)	(I)	(J)
							(D)+(E)+(F)	(F) + (G)	(C)+(G)		(F)/(C)
1	410	\$5.00	\$1.34729	\$0.14604	(\$0.01833)		\$0.12771	\$0.12771	\$1.47500	\$5.00	9.48%
2	420	\$6.00	\$1.26353	\$0.14604	(\$0.01833)		\$0.12771	\$0.12771	\$1.39124	\$6.00	10.11%
3	424	\$65.00	\$1.20711	\$0.14604	(\$0.01833)		\$0.12771	\$0.12771	\$1.33482	\$65.00	10.58%
4	430		\$1.26323	\$0.14604	(\$0.01833)		\$0.12771	\$0.12771	\$1.39094		10.11%
5	440		\$1.01565	\$0.09126	(\$0.06091)		\$0.03035	\$0.03035	\$1.04600		2.99%
6	444		\$1.20685	\$0.14604	(\$0.01833)		\$0.12771	\$0.12771	\$1.33456		10.58%
7	455										
		First 10,000	\$0.20427						\$0.20427		
		Next 20,000	\$0.13569						\$0.13569		
		Next 20,000	\$0.11725						\$0.11725		
		Next 200,000	\$0.09871						\$0.09871		
		All Additional	\$0.06587						\$0.06587		
8	456										
		First 10,000	\$0.12900						\$0.12900		
		Next 20,000	\$0.07757						\$0.07757		
		Next 20,000	\$0.06373						\$0.06373		
		Next 200,000	\$0.04984						\$0.04984		
		All Additional	\$0.02520						\$0.02520		
		Customer Charge	\$187.50						\$187.50		
9	444	\$7,948.30		\$961.82	(\$120.72)		\$841.10	\$841.10	\$8,789.40		10.58%
10	456	\$1,354.30							\$1,354.30		

Note 1 - All Rate Changes Adjusted To Include The Revenue Sensitive Costs (See Exhibit No. ____ (AU-B))

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

AVISTA UTILITIES

Purchased Gas Cost Filing

August 30, 2006

Exhibit No. ____ (AU-F)

Avista Utilities
Oregon Gas Operations
Development of Balancing Account Amortization Rates

Line No.	Acct No.	Description	(A)	Current Tariff Rate per Therm (B)	Adjusted Account Balance (C)	Proposed Amort. Rate per Therm (D)	(2)	Change in Tariff Rate Therm (F)	
							Proposed Tariff Rate per Therm (E)		
Balancing Accounts Applicable to Firm Only									
	191900	PGA Demand Deferrals			1,801,517	0.01119	0.01150	0.01150	
	191901	PGA Demand Deferrals			2,479,367	0.01604	0.01649	0.01649	
1		Commercial Energy Efficiency(W/O 1819)		0.00013	343,610	0.00155	0.00159	0.00146	
2		Resid High Eff. Water Heating (W/O 1831)		0.00018	333,212	0.00150	0.00154	0.00136	
3		Resid High Eff. Space Heating (W/O 1832)		0.00142	2,851,165	0.01283	0.01319	0.01177	
Firm & Interruptible:									
4	191710	Total Combined		(0.00020)				0.00020	
5	186790	\$350 Rebate		0.00334	411,308	0.00474	0.00487	0.00153	
6	191890	Transporter Margin Deferral							
7		TOTAL (Lines 5 - 9)		0.00314	411,308	0.00474	0.00487	0.00173	
8	191900	PGA Commodity Deferrals		0.08189	5,351,391	0.03093	0.03179	(0.05010)	
	191901	PGA Commodity Deferrals			(2,024,895)	(0.01220)	(0.01254)	(0.01254)	
9	Firm, Interruptible Sales/Transportation:								
10	Transportation Only								
11	TOTAL GAS				0.08676	11,546,676	0.06658	0.06843	(0.01833)
12	Total Per Therm - Firm (410/420/424/430/444)				0.08676		0.06658	0.06843	(0.01833)
13	Total Per Therm - Interruptible (440)				0.08503		0.02347	0.02412	(0.06091)
14	Total Per Therm - Firm Transportation								
15	Total Per Therm - Int. Transportation								

FOOTNOTES:

- (1) PGA accounts are recovered over 24 months
- (2) Revenue Sensitive Costs, See Exhibit No.__(AU-B) =

Avista Utilities
Oregon Gas Operations
Deferral Account Adjustments

Acct Number	Work Order	Account Description	Deferral Order	6/30/06 Balance	Adjustments	Zero Out Combined Account	Estimated Activity 7/06 - 10/06	Adjusted Balance
191710		Total Combined Account	88-011	(41,897.86)		40,551.86	1,346.00	
1817/1838		\$350 Conservation Rebate Program	88-011	374,939.36			36,368.64	411,308.00
191000		PGA Account 9/30/04	91-1160	1,935,674.78	(Note 2) (826,401.92)	(40,551.86)	(1,068,721.00)	
191900		PGA Commodity Account 10/04 - 9/05	91-1160	5,280,978.11			70,413.00	5,351,391.11
		PGA Demand Account 10/04 - 9/05	91-1160	1,777,813.45			23,704.00	1,801,517.45
191901		PGA Commodity 10/1/05 -	91-1160	(1,769,608.79)			(1,081,688.00)	(2,024,894.87)
		PGA Demand 10/1/05 -	91-1160	980,483.05			1,498,883.87	2,479,366.92
191890		Transporter Margin Deferral	03-570	1,487,804.60	(Note 1) (1,692,246.60)		204,442.00	
1819		Commercial Energy Efficiency	93-1881	308,985.27			34,624.73	343,610.00
1831		Residential High Efficiency Water Heating	93-1881	322,875.29			10,336.71	333,212.00
1832		Residential High Efficiency Space Heating	93-1881	2,741,548.07			109,616.93	2,851,165.00
Total				13,399,595.33	(1,692,246.60)		(160,673.12)	11,546,675.61

Note 1 - Not Recoverable at this time

Note 2 - Netted the old 8.88% Interest PGA Account against the credit balance in the new PGA Deferral 8.88% interest account.

Avista Utilities
Oregon Gas Operations
All Sales Customers Amortization Rate
4% Interest Account 191900

	Estimated Sales Therms	Amortization 0.03093	Interest 4.00%	Balance
				5,351,391.11
November	10,677,671	(330,260.36)	17,287.54	5,038,418.29
December	13,857,843	(428,623.08)	16,080.36	4,625,875.57
January	12,696,009	(392,687.56)	14,765.11	4,247,953.12
February	11,954,583	(369,755.25)	13,543.58	3,891,741.45
March	11,728,730	(362,769.62)	12,367.86	3,541,339.69
April	6,898,519	(213,371.19)	11,448.85	3,339,417.35
May	4,157,811	(128,601.09)	10,917.06	3,221,733.32
June	2,666,892	(82,486.97)	10,601.63	3,149,847.98
July	3,368,607	(104,191.01)	10,325.84	3,055,982.81
August	2,637,586	(81,580.53)	10,050.64	2,984,452.92
September	3,503,244	(108,355.34)	9,767.58	2,885,865.16
October	5,383,496	(166,511.53)	9,342.03	2,728,695.66
November	10,677,671	(330,260.36)	8,545.22	2,406,980.52
December	13,857,843	(428,623.08)	7,308.90	1,985,666.34
January	12,696,009	(392,687.56)	5,964.41	1,598,943.19
February	11,954,583	(369,755.25)	4,713.55	1,233,901.49
March	11,728,730	(362,769.62)	3,508.39	874,640.26
April	6,898,519	(213,371.19)	2,559.85	663,828.92
May	4,157,811	(128,601.09)	1,998.43	537,226.26
June	2,666,892	(82,486.97)	1,653.28	456,392.57
July	3,368,607	(104,191.01)	1,347.66	353,549.22
August	2,637,586	(81,580.53)	1,042.53	273,011.22
September	3,503,244	(108,355.34)	729.45	165,385.33
October	5,383,496	(166,511.53)	273.77	(852.43)

Avista Utilities
Oregon Gas Operations
All Sales Customers Amortization Rate
8.88% Interest Account 191901

	Estimated Sales Therms	Amortization (0.01220)	Interest 8.88%	Balance
				(2,024,894.87)
November	10,677,671	130,267.59	(14,502.23)	(1,909,129.51)
December	13,857,843	169,065.68	(13,502.02)	(1,753,565.85)
January	12,696,009	154,891.31	(12,403.29)	(1,611,077.83)
February	11,954,583	145,845.91	(11,382.35)	(1,476,614.27)
March	11,728,730	143,090.51	(10,397.51)	(1,343,921.27)
April	6,898,519	84,161.93	(9,633.62)	(1,269,392.96)
May	4,157,811	50,725.29	(9,205.82)	(1,227,873.49)
June	2,666,892	32,536.08	(8,965.88)	(1,204,303.29)
July	3,368,607	41,097.01	(8,759.79)	(1,171,966.07)
August	2,637,586	32,178.55	(8,553.49)	(1,148,341.01)
September	3,503,244	42,739.58	(8,339.59)	(1,113,941.02)
October	5,383,496	65,678.65	(8,000.15)	(1,056,262.52)
November	10,677,671	130,267.59	(7,334.35)	(933,329.28)
December	13,857,843	169,065.68	(6,281.09)	(770,544.69)
January	12,696,009	154,891.31	(5,128.93)	(620,782.31)
February	11,954,583	145,845.91	(4,054.16)	(478,990.56)
March	11,728,730	143,090.51	(3,015.10)	(338,915.15)
April	6,898,519	84,161.93	(2,196.57)	(256,949.79)
May	4,157,811	50,725.29	(1,713.74)	(207,938.24)
June	2,666,892	32,536.08	(1,418.36)	(176,820.52)
July	3,368,607	41,097.01	(1,156.41)	(136,879.92)
August	2,637,586	32,178.55	(893.85)	(105,595.22)
September	3,503,244	42,739.58	(623.27)	(63,478.91)
October	5,383,496	65,678.65	(226.73)	1,973.01
	<u>179,061,982</u>			

Avista Utilities
Oregon Gas Operations
All Firm Sales Customers Amortization Rate
4% Interest Account 191900

	Total Firm Sales Therms	Amortization 0.01119	Interest 4.00%	Balance To Be Amortized
				1,801,517.45
November	10,087,167	(112,875.40)	5,816.93	1,694,458.98
December	13,279,829	(148,601.29)	5,400.53	1,551,258.22
January	12,223,667	(136,782.83)	4,942.89	1,419,418.28
February	11,392,333	(127,480.21)	4,518.93	1,296,457.00
March	11,090,438	(124,102.00)	4,114.69	1,176,469.69
April	6,637,991	(74,279.12)	3,797.77	1,105,988.34
May	3,747,042	(41,929.40)	3,616.75	1,067,675.69
June	2,358,611	(26,392.86)	3,514.93	1,044,797.76
July	2,732,332	(30,574.80)	3,431.70	1,017,654.66
August	2,124,350	(23,771.48)	3,352.56	997,235.74
September	2,746,856	(30,737.32)	3,272.89	969,771.31
October	4,830,601	(54,054.43)	3,142.48	918,859.36
November	10,087,167	(112,875.40)	2,874.74	808,858.70
December	13,279,829	(148,601.29)	2,448.53	662,705.94
January	12,223,667	(136,782.83)	1,981.05	527,904.16
February	11,392,333	(127,480.21)	1,547.21	401,971.16
March	11,090,438	(124,102.00)	1,133.07	279,002.23
April	6,637,991	(74,279.12)	806.21	205,529.32
May	3,747,042	(41,929.40)	615.22	164,215.14
June	2,358,611	(26,392.86)	503.40	138,325.68
July	2,732,332	(30,574.80)	410.13	108,161.01
August	2,124,350	(23,771.48)	320.92	84,710.45
September	2,746,856	(30,737.32)	231.14	54,204.27
October	4,830,601	(54,054.43)	90.59	240.43
	<u>166,502,434</u>			

Avista Utilities
Oregon Gas Operations
All Firm Sales Customers Amortization Rate
8.88% Interest Account 191901

	Total Firm Sales Therms	Amortization 0.01604	Interest 8.88%	Balance To Be Amortized
				2,479,366.92
November	10,087,167	(161,798.16)	17,748.66	2,335,317.42
December	13,279,829	(213,008.46)	16,493.22	2,138,802.18
January	12,223,667	(196,067.62)	15,101.69	1,957,836.25
February	11,392,333	(182,733.02)	13,811.88	1,788,915.11
March	11,090,438	(177,890.63)	12,579.78	1,623,604.26
April	6,637,991	(106,473.38)	11,620.72	1,528,751.60
May	3,747,042	(60,102.55)	11,090.38	1,479,739.43
June	2,358,611	(37,832.12)	10,810.09	1,452,717.40
July	2,732,332	(43,826.61)	10,587.95	1,419,478.74
August	2,124,350	(34,074.57)	10,378.07	1,395,782.24
September	2,746,856	(44,059.57)	10,165.77	1,361,888.44
October	4,830,601	(77,482.84)	9,791.29	1,294,196.89
November	10,087,167	(161,798.16)	8,978.40	1,141,377.13
December	13,279,829	(213,008.46)	7,658.06	936,026.73
January	12,223,667	(196,067.62)	6,201.15	746,160.26
February	11,392,333	(182,733.02)	4,845.47	568,272.71
March	11,090,438	(177,890.63)	3,547.02	393,929.10
April	6,637,991	(106,473.38)	2,521.12	289,976.84
May	3,747,042	(60,102.55)	1,923.45	231,797.74
June	2,358,611	(37,832.12)	1,575.32	195,540.94
July	2,732,332	(43,826.61)	1,284.84	152,999.17
August	2,124,350	(34,074.57)	1,006.12	119,930.72
September	2,746,856	(44,059.57)	724.47	76,595.62
October	4,830,601	(77,482.84)	280.12	(607.10)
	<u>166,502,434</u>			

Avista Utilities
Oregon Gas Operations
Work Order 1819 Commercial Energy Efficiency
(3 Year Amortization)

	Estimated Firm Sales Therms	Amortization 0.00155	Interest 8.88%	Balance To Be Amortized
				343,610.00
November	10,087,167	(15,635.11)	2,484.86	330,459.75
December	13,279,829	(20,583.73)	2,369.24	312,245.26
January	12,223,667	(18,946.68)	2,240.51	295,539.09
February	11,392,333	(17,658.12)	2,121.65	280,002.62
March	11,090,438	(17,190.18)	2,008.42	264,820.86
April	6,637,991	(10,288.89)	1,921.61	256,453.58
May	3,747,042	(5,807.92)	1,876.27	252,521.93
June	2,358,611	(3,655.85)	1,855.14	250,721.22
July	2,732,332	(4,235.11)	1,839.67	248,325.78
August	2,124,350	(3,292.74)	1,825.43	246,858.47
September	2,746,856	(4,257.63)	1,811.00	244,411.84
October	4,830,601	(7,487.43)	1,780.94	238,705.35
November	10,087,167	(15,635.11)	1,708.57	224,778.81
December	13,279,829	(20,583.73)	1,587.20	205,782.28
January	12,223,667	(18,946.68)	1,452.69	188,288.29
February	11,392,333	(17,658.12)	1,328.00	171,958.17
March	11,090,438	(17,190.18)	1,208.89	155,976.88
April	6,637,991	(10,288.89)	1,116.16	146,804.15
May	3,747,042	(5,807.92)	1,064.86	142,061.09
June	2,358,611	(3,655.85)	1,037.73	139,442.97
July	2,732,332	(4,235.11)	1,016.21	136,224.07
August	2,124,350	(3,292.74)	995.87	133,927.20
September	2,746,856	(4,257.63)	975.31	130,644.88
October	4,830,601	(7,487.43)	939.07	124,096.52
November	10,087,167	(15,635.11)	860.46	109,321.87
December	13,279,829	(20,583.73)	732.82	89,470.96
January	12,223,667	(18,946.68)	591.98	71,116.26
February	11,392,333	(17,658.12)	460.93	53,919.07
March	11,090,438	(17,190.18)	335.40	37,064.29
April	6,637,991	(10,288.89)	236.21	27,011.61
May	3,747,042	(5,807.92)	178.40	21,382.09
June	2,358,611	(3,655.85)	144.70	17,870.94
July	2,732,332	(4,235.11)	116.58	13,752.41
August	2,124,350	(3,292.74)	89.58	10,549.25
September	2,746,856	(4,257.63)	62.31	6,353.93
October	4,830,601	(7,487.43)	19.32	(1,114.18)

Avista Utilities
Oregon Gas Operations
Work Order 1831 Residential High Efficiency Water Heating
(3 Year Amortization)

	Estimated Firm Sales Therms	Amortization 0.00150	Interest 8.88%	Balance To Be Amortized
				333,212.00
November	10,087,167	(15,130.75)	2,409.79	320,491.04
December	13,279,829	(19,919.74)	2,297.93	302,869.23
January	12,223,667	(18,335.50)	2,173.39	286,707.12
February	11,392,333	(17,088.50)	2,058.41	271,677.03
March	11,090,438	(16,635.66)	1,948.86	256,990.23
April	6,637,991	(9,956.99)	1,864.89	248,898.13
May	3,747,042	(5,620.56)	1,821.05	245,098.62
June	2,358,611	(3,537.92)	1,800.64	243,361.34
July	2,732,332	(4,098.50)	1,785.71	241,048.55
August	2,124,350	(3,186.53)	1,771.97	239,633.99
September	2,746,856	(4,120.28)	1,758.05	237,271.76
October	4,830,601	(7,245.90)	1,729.00	231,754.86
November	10,087,167	(15,130.75)	1,659.00	218,283.11
December	13,279,829	(19,919.74)	1,541.59	199,904.96
January	12,223,667	(18,335.50)	1,411.46	182,980.92
February	11,392,333	(17,088.50)	1,290.83	167,183.25
March	11,090,438	(16,635.66)	1,175.60	151,723.19
April	6,637,991	(9,956.99)	1,085.91	142,852.11
May	3,747,042	(5,620.56)	1,036.31	138,267.86
June	2,358,611	(3,537.92)	1,010.09	135,740.03
July	2,732,332	(4,098.50)	989.31	132,630.84
August	2,124,350	(3,186.53)	969.68	130,413.99
September	2,746,856	(4,120.28)	949.82	127,243.53
October	4,830,601	(7,245.90)	914.79	120,912.42
November	10,087,167	(15,130.75)	838.77	106,620.44
December	13,279,829	(19,919.74)	715.29	87,415.99
January	12,223,667	(18,335.50)	579.04	69,659.53
February	11,392,333	(17,088.50)	452.25	53,023.28
March	11,090,438	(16,635.66)	330.82	36,718.44
April	6,637,991	(9,956.99)	234.88	26,996.33
May	3,747,042	(5,620.56)	178.98	21,554.75
June	2,358,611	(3,537.92)	146.41	18,163.24
July	2,732,332	(4,098.50)	119.24	14,183.98
August	2,124,350	(3,186.53)	93.17	11,090.62
September	2,746,856	(4,120.28)	66.83	7,037.17
October	4,830,601	(7,245.90)	25.27	(183.46)

Avista Utilities
Oregon Gas Operations
Work Order 1832 Residential High Efficiency Space Heating
(3 Year Amortization)

	Estimated Firm Sales Therms	Amortization 0.01283	Interest 8.88%	Balance To Be Amortized
				2,851,165.00
November	10,087,167	(129,418.35)	20,619.77	2,742,366.42
December	13,279,829	(170,380.21)	19,663.10	2,591,649.31
January	12,223,667	(156,829.65)	18,597.94	2,453,417.60
February	11,392,333	(146,163.63)	17,614.48	2,324,868.45
March	11,090,438	(142,290.32)	16,677.55	2,199,255.68
April	6,637,991	(85,165.42)	15,959.38	2,130,049.64
May	3,747,042	(48,074.55)	15,584.49	2,097,559.58
June	2,358,611	(30,260.98)	15,409.98	2,082,708.58
July	2,732,332	(35,055.82)	15,282.34	2,062,935.10
August	2,124,350	(27,255.41)	15,164.87	2,050,844.56
September	2,746,856	(35,242.16)	15,045.85	2,030,648.25
October	4,830,601	(61,976.61)	14,797.48	1,983,469.12
November	10,087,167	(129,418.35)	14,198.82	1,868,249.59
December	13,279,829	(170,380.21)	13,194.64	1,711,064.02
January	12,223,667	(156,829.65)	12,081.60	1,566,315.97
February	11,392,333	(146,163.63)	11,049.93	1,431,202.27
March	11,090,438	(142,290.32)	10,064.42	1,298,976.37
April	6,637,991	(85,165.42)	9,297.31	1,223,108.26
May	3,747,042	(48,074.55)	8,873.13	1,183,906.84
June	2,358,611	(30,260.98)	8,648.94	1,162,294.80
July	2,732,332	(35,055.82)	8,471.27	1,135,710.25
August	2,124,350	(27,255.41)	8,303.41	1,116,758.25
September	2,746,856	(35,242.16)	8,133.62	1,089,649.71
October	4,830,601	(61,976.61)	7,834.09	1,035,507.19
November	10,087,167	(129,418.35)	7,183.91	913,272.75
December	13,279,829	(170,380.21)	6,127.81	749,020.35
January	12,223,667	(156,829.65)	4,962.48	597,153.18
February	11,392,333	(146,163.63)	3,878.13	454,867.68
March	11,090,438	(142,290.32)	2,839.55	315,416.91
April	6,637,991	(85,165.42)	2,018.97	232,270.46
May	3,747,042	(48,074.55)	1,540.93	185,736.84
June	2,358,611	(30,260.98)	1,262.49	156,738.35
July	2,732,332	(35,055.82)	1,030.16	122,712.69
August	2,124,350	(27,255.41)	807.23	96,264.51
September	2,746,856	(35,242.16)	581.96	61,604.31
October	4,830,601	(61,976.61)	226.56	(145.74)

Avista Utilities
Oregon Gas Operations
\$350 Conservation Rebate Program

	Estimated Sales Therms	Amortization 0.00474	Interest 8.88%	Balance To Be Amortized
				411,308.00
November	10,677,671	(50,612.16)	2,856.41	363,552.25
December	13,857,843	(65,686.18)	2,447.25	300,313.32
January	12,696,009	(60,179.08)	1,999.66	242,133.90
February	11,954,583	(56,664.72)	1,582.13	187,051.31
March	11,728,730	(55,594.18)	1,178.48	132,635.61
April	6,898,519	(32,698.98)	860.52	100,797.15
May	4,157,811	(19,708.02)	672.98	81,762.11
June	2,666,892	(12,641.07)	558.27	69,679.31
July	3,368,607	(15,967.20)	456.55	54,168.66
August	2,637,586	(12,502.16)	354.59	42,021.09
September	3,503,244	(16,605.38)	249.52	25,665.23
October	5,383,496	(25,517.77)	95.51	242.97
	<u>89,530,991</u>			

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

AVISTA UTILITIES

Purchased Gas Cost Filing

August 30, 2006

Exhibit No. ____ (AU-G)

Avista Utilities
 Oregon Gas Operations
 Summary of Present and Proposed Rates
 2006 PGA Tracking Application

Line No.	Description	Rate Sch	Adjusted Sales (Therms)	Revenues at Present Rates	PGA Gas Costs		Temporary Increments	Other Changes	Total Change		Revenues at Proposed Rates
					Demand Portion	Commodity Portion			In Rates	In Revenue	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	(M)	(N)
1	Residential	410	51,273,139	\$73,970,087	\$0.05478	\$0.09126	\$0.14604	(\$0.08676)	\$0.12771	\$6,548,093	\$80,518,180
2	General	420	29,212,107	\$37,688,766	\$0.05478	\$0.09126	\$0.14604	(\$0.08676)	\$0.12771	\$3,730,678	\$41,419,444
3	Large General	424	4,331,166	\$5,303,074	\$0.05478	\$0.09126	\$0.14604	(\$0.08676)	\$0.12771	\$553,133	\$5,856,207
4	Emergency Insitt.	430			\$0.05478	\$0.09126	\$0.14604	(\$0.08676)	\$0.12771		
5	Interruptible	440	6,279,774	\$6,378,052	\$0.09126	\$0.09126	\$0.09126	(\$0.08503)	\$0.03035	\$190,592	\$6,568,644
6	Seasonal	444	179,251	\$216,329	\$0.05478	\$0.09126	\$0.14604	(\$0.08676)	\$0.12771	\$22,892	\$239,221
7	Special Contract	447	8,735,919	\$334,340							\$334,340
8	Firm Transportation	455									
9	Int. Transportation	456	31,377,917	\$2,049,864							\$2,049,864
10	TOTAL		131,389,273	\$125,940,512						\$11,045,388	\$136,985,900

Avista Utilities
Oregon Gas Operations
Summary of Present and Proposed Rates
2006 PGA Tracking Application

Line No.	Description	Rate Sch	(B)	Adjusted Sales (Therms)	(C)	Revenues at Present Rates	(D)	PGA Gas Costs		Total Change	(G)	Temporary Increments		Other Changes	(J)	Total Change		Revenues at Proposed Rates	(M)
								Demand Portion	(E)			Commodity Portion	(F)			Total Change	(H)		
1	Residential		410	51,273,139		\$73,970,087	\$2,808,743	\$4,679,187		\$7,487,930	(\$4,448,458)	\$3,508,621				\$0.12771	\$6,548,093	\$80,518,180	
2	General		420	29,212,107		\$37,688,766	\$1,600,239	\$2,665,897		\$4,266,136	(\$2,534,442)	\$1,998,984				\$0.12771	\$3,730,678	\$41,419,444	
3	Large General		424	4,331,166		\$5,303,074	\$237,261	\$395,262		\$632,523	(\$375,772)	\$296,382				\$0.12771	\$553,133	\$5,856,207	
4	Emergency Insit.		430													\$0.12771			
5	Interruptible		440	6,279,774		\$6,378,052		\$573,093		\$573,093	(\$533,969)	\$151,468				\$0.03035	\$190,592	\$6,568,644	
6	Seasonal (2)		444	179,251		\$216,329	\$9,819	\$16,359		\$26,178	(\$15,552)	\$12,266				\$0.12771	\$22,892	\$239,221	
7	Special Contract		447	8,735,919		\$334,340												\$334,340	
8	Firm Transportation		455																
9	Int. Transportation		456	31,377,917		\$2,049,864													
10	TOTAL			131,389,273		\$125,940,512	\$4,656,062	\$8,329,798		\$12,985,860	(\$7,908,193)	\$5,967,721					\$11,045,388	\$136,985,900	

\$2,049,864

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

Workpapers of

AVISTA UTILITIES

for

Purchased Gas Cost Filing

August 30, 2006

Exhibit No.____(AU-H)

Gross Revenue For 12 Months Ended 6/30/06		\$120,952,772
Revenue Effect of Tracker Filing		
Firm Estimated Amortization Therms	84,995,663	
Proposed Surcharge <Refund> Rate Change	<u>(\$0.01833)</u>	(1,557,971)
Interruptible Estimated Amortization Therms	6,279,774	
Proposed Surcharge <Refund> Rate Change	<u>(\$0.06091)</u>	<u>(382,501)</u>
Transportation Estimated Amortization Therms	40,113,836	
Proposed Surcharge <Refund> Rate Change	<u>\$0.00000</u>	<u>0</u>
Total Revenue Increase <Decrease> in Amortization Surcharge <Refund> Due to Gas Tracker		<u>(1,940,472)</u>
Over <Under> 3% Limitation		<u><u>-1.60%</u></u>

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

Workpapers of
AVISTA UTILITIES
for
Purchased Gas Cost Filing
August 30, 2006
Exhibit No. ____ (AU-I)

	Amount	Location in Company Filing (cite)
1) Change in Annual Revenues (Per OAR 860-022-0017(3)(a))		
A) Dollars (To .1 million)	\$11,000,000	Exhibit No. (AU_C) Page 1
B) Percent (To .1 percent)	8.8%	Exhibit No. (AU_C) Page 1
2) Annual Revenues Calculation (Whole Dollars)		
A) PGA Cost Change (Commodity & Transportation)	\$12,985,860	Exhibit No. (AU_G) Page 2
B) Remove Last Year's Temporary Increment Total	(\$7,908,193)	Exhibit No. (AU_G) Page 2
C) Add New Temporary Increment	\$5,967,721	Exhibit No. (AU_G) Page 2
below -- Attach additional sheet if necessary)		
1) Per Commission Approved Stipulation in Docket UG-153, Order No. 03-570	\$0	
2)		
E) Total Proposed Change	\$11,045,388	Exhibit No. (AU_G) Page 2
3) Residential Bill Effects Summary		
A) Residential Schedule Rate Impacts		
1) Current Rate per Therm	\$1.34729	Exhibit No. (AU_E) Page 1
2) Proposed Rate per Therm	\$1.47500	Exhibit No. (AU_E) Page 1
3) Rate Change Per Therm	\$0.12771	Exhibit No. (AU_E) Page 1
4) Percent Change per Therm (to .1%)	9.5%	Exhibit No. (AU_E) Page 1
B) Average Residential Bill Impact		
1) Average Residential Monthly Use (whole therms)	52	Exhibit No. (AU_C) Page 1
2) Customer Charge	\$5.00	Exhibit No. (AU_C) Page 1
3) Current Average Monthly Bill	\$75.06	Exhibit No. (AU_C) Page 1
4) Proposed Average Monthly Bill	\$81.70	Exhibit No. (AU_C) Page 1
5) Change in Average Monthly Bill	\$6.64	Exhibit No. (AU_C) Page 1
6) Percent change in Average Monthly Bill (to .1%)	8.9%	Exhibit No. (AU_C) Page 1
C) Average January Residential Bill Impact		
1) Average January 2006 Residential Use (whole therms)	98	Calculated Amount
2) Customer Charge	\$5.00	Exhibit No. (AU_C) Page 1
3) Current Average January Bill	\$137.03	Calculated Amount
4) Proposed Average January Bill	\$149.55	Calculated Amount
5) Change in Average January Bill	\$12.52	Calculated Amount
6) Percent change in Average January Bill (to .1%)	9.1%	Calculated Amount
4) Breakdown of Costs		
A) Embedded in Rates		
1) Total Commodity Cost		
a) Total Demand Cost (assoc. w/ supply)	\$423,385	Exhibit No. (AU_A) Page 1
b) Total Peaking Cost (assoc. w/ supply)		
c) Total Reservation Cost (assoc. w/ supply)		
d) Total Vaporization Cost (assoc. w/ supply)		
e) Total Volumetric Cost (assoc. w/ supply)	\$71,851,433	Exhibit No. (AU_A) Page 1
f) Total Storage Cost (assoc. w/ supply)		Exhibit No. (AU_A) Page 1
g) Other (A&G Benchmark Savings)		Exhibit No. (AU_A) Page 1
2) Total Transportation Cost (Pipeline related)		Exhibit No. (AU_A) Page 1
a) Total Upstream Canadian Toll		
i. Total Demand, Capacity, or Reservation Cost		
ii. Total Volumetric Cost		
b) Total Domestic Cost		
i. Total Demand, Capacity, or Reservation Cost	\$16,140,521	Exhibit No. (AU_A) Page 1
ii. Total Volumetric Cost	\$0	Exhibit No. (AU_A) Page 1
3) Total Storage Costs	\$428,742	Exhibit No. (AU_A) Page 1
4) Capacity Release Credits	(\$3,500,000)	Exhibit No. (AU_A) Page 1
5) Total Gas Costs	\$85,344,081	Exhibit No. (AU_A) Page 1

	Amount	Location in Company Filing (cite)
B) Projected For New Rates		
1) Total Commodity Cost		
a) Total Demand Cost (assoc. w/ supply)	\$826,875	Exhibit No. ___ (AU_A) Page 2
b) Total Peaking Cost (assoc. w/ supply)		
c) Total Reservation Cost (assoc. w/ supply)		
d) Total Vaporization Cost (assoc. w/ supply)		
e) Total Volumetric Cost (assoc. w/ supply)	\$79,077,492	Exhibit No. ___ (AU_A) Page 2
f) Total Storage Cost (assoc. w/ supply)	\$625,213	Exhibit No. ___ (AU_A) Page 2
g) Other (A&G Benchmark Savings)		
2) Total Transportation Cost (<i>Pipeline related</i>)		
a) Total Upstream Canadian Toll		
i. Total Demand, Capacity, or Reservation Cost	\$2,786,572	Exhibit No. ___ (AU_A) Page 1
ii. Total Volumetric Cost		
b) Total Domestic Cost		
i. Total Demand, Capacity, or Reservation Cost	\$17,864,700	Exhibit No. ___ (AU_A) Page 1
ii. Total Volumetric Cost		
3) Total Storage Costs	\$497,475	Exhibit No. ___ (AU_A) Page 1
4) Capacity Release Credits	(\$3,480,498)	Exhibit No. ___ (AU_A) Page 1
5) Total Gas Costs	\$98,197,829	
5) WACOG (<i>Weighted Average Cost of Gas</i>)		
A) Embedded in Rates		
1) WACOG (<i>Commodity Only</i>)	\$0.79348	Exhibit No. ___ (AU_A) Page 1
2) WACOG (<i>w/ Transportation</i>)	\$0.79348	Exhibit No. ___ (AU_A) Page 1
B) Proposed for New Rates		
1) WACOG (<i>Commodity Only</i>)	\$0.88227	Exhibit No. ___ (AU_A) Page 1
2) WACOG (<i>w/ Transportation, Storage, Other</i>)	\$0.88227	Exhibit No. ___ (AU_A) Page 1
6) Therms Sold (<i>Whole Therms</i>)	91,275,437	Exhibit No. ___ (AU_A) Page 1

7) Customer Assistance Programs <i>(Include a brief explanation of each on a separate sheet)</i>	Name of Program and Tariff Sheet No. <i>(if applicable)</i>
A) DSM Programs	
1) Energy Efficiency Programs	
	Schedule 487 - Commercial Energy Conservation Services Program
	Schedule 490 - High Efficiency Space Heating Equipment Program
	Schedule 491 - High Efficiency Water heating Equipment Program
	Schedule 492 - Commercial/Industrial DSM Incentive Program
2) Mandated Energy Audits	Schedule 486 - Residential Energy Efficiency Schedule
3) Any other DSM Program	
B) Bill Pay Assistance Programs	
1) Tariffed Programs	Schedule 493 - Residential Low Income Rate Assistance Program (LIRAP)
2) Below-the-line Programs	Project Share
	Low Income Heating and Energy Assistance Program (LIHEAP - State & Federal)
	Comfort Level Billing
	Cares
C) Other Programs	

Rate Schedule 486

Oregon Residential Weatherization Program

A free "Home Energy Analysis" is performed on the home to determine what can be done and how cost effective the proposed measure(s) are. Based on that analysis a cash incentive or financing is offered.

To qualify

- Must be an Oregon residential (Schedule 410) customer.
- Have gas heat as their main source of heat.
- Available for owner occupied and rentals.
- Audit must be performed prior to the start of project. (Online audit does not count)

Incentives

- Up to \$350 in incentives, exact amount based on "cost effectiveness" as calculated on the energy analysis.
- Financing with rates between 6.5% and 10.39% on qualified measures. Requires credit approval. Financing is done in-house.
- May choose the incentive or financing, cannot receive both.
- Additional incentives in the form of a tax credit or additional incentives may be available on residential rental property meeting the above requirements.

Additional Information

- NOTE: The online energy analysis does not qualify the customer for incentives.
- Program is for shell measures only (insulation, windows, doors, etc.) in the conditioned space only and does not include equipment.

Rate Schedules 490/491

Oregon High Efficiency Equipment Rebate Program

General Information

- Must be an Oregon residential (Schedule 410) customer to qualify.
- Applies to new construction and retrofit.
- Available to new and existing customers.

Incentives

- \$200 high efficiency forced air furnace incentive on furnaces that are at least 90% efficient.
- If the above furnace is installed with a qualifying high efficiency water heater (at the same time) the furnace incentive is \$250.
- \$50 high efficiency gas water heater rebate. A 50-gallon tank must have at least a .60 energy factor and a 40-gallon at least a .62 energy factor.
- Note! The total incentive for a high efficiency heat and high efficiency hot water when installed together is \$300. (\$250 for the furnace and \$50 for the water heater)

Additional Information

- Customers who installed equipment meeting the above qualifications before 6/18/2001 qualify for incentives in place prior to that date.
 - \$100 furnace and \$25 water heater incentives if they are west of the Cascade Mountains.
 - \$25 water heater incentive if they live east of the Cascade Mountains.
- Equipment must be listed and efficiency verified in the "Consumers' Directory of Certified Efficiency Ratings" published by the Gas Appliance Manufacturers Association. (All major brands of furnaces and water heaters are listed)

Rate Schedules 487/492

Oregon Commercial Conservation Program

General Information

- Must be a Schedule 420 or 424 customer.
- Available to owners as well as leasee's with appropriate owner consent
- Projects with less than a one-year payback will not be funded
- Funding offered up to the lesser of 50% of the incremental measurement cost or an amount equal to the present value of the Net Avoided Costs, minus the sum of two years of the customers estimated energy bill savings.
- Customers limited to receiving \$40,000 per calendar year per site for funding of qualifying projects.
- An energy audit and/or engineering study is required prior to work being started. A basic "free" audit is available from Avista.

Incentives

- Utility rebates and state tax credits may apply. (Incentives, if any, are determined on a case by case basis)

Rate Schedule 493

Oregon Low Income Rate Assistance Program

The Oregon Low-Income Rate Assistance Program (LIRAP) collects revenue under Schedule 410 in order to reduce the energy cost burden among those customers least able to pay energy bills and benefit additional Avista households that would not otherwise be served by current assistance programs.

To qualify

- Must be an Oregon residential (Schedule 410) customer in the Company's Oregon service territory.
- Have gas heat as their main source of heat.
- Available for owner occupied and rentals.
- Eligibility is determined according to existing guidelines established by Federal and State standards used for the Low Income Energy Assistance Program (LIEAP).
- Additionally, customers experiencing emergencies are eligible for assistance under the Project Share guidelines.
- The amount of the assistance provided is based on household income, energy costs and housing type (single family, multifamily, etc.) and calculated using the Office of Community Development (OCD) mechanism.



PROJECT SHARE

- Community program we sponsor to provide emergency heat assistance.
- Funds distributed by local Community Action Agencies.
- Supported by shareholders, customers and employees.
- Bill insert, educating and promoting Project Share.



LOW INCOME HOME ENERGY ASSISTANCE PROGRAM

- Federally funded program
- Each state develops own guidelines and implements own program
- National funding--over \$1.8 billion



COMFORT LEVEL BILLING

- Helps smooth out seasonal high and lows of energy bills.
- Averages annual use into equal monthly payments.
- Amount based on previous 12 months of energy usage.
- Reviewed every 3 months. May be necessary to change amount due to rate adjustment or change in usage.
- APS - Automatic Payment Service.



CARES

- Avista Representatives
 - Assist customers with special needs
 - Educate/Refer/Network
- Situations occur that interfere with ability to make payment.
- Contact us at earliest sign of difficulty.
 - Representatives available to assist with payment arrangements or help find other forms of assistance.



PAYMENT ARRANGEMENTS

- Situations occur that interfere with ability to make payment.
- Contact us at earliest sign of difficulty.
- Representatives available to assist with payment arrangements or help find other forms of assistance.

8) Purchasing/ Hedging Strategies <i>Prepare 1-2 page summary of gas cost situation to include resources, purchasing strategy, hedging, and pipeline issues. Within the summary include:</i>	
A) Resources embedded in current rates and an explanation of proposed resources.	
1) Firm Pipeline Capacity	
a) Year-round supply contracts	N/A
b) Winter-only contracts	N/A
c) Reliance on Spot Gas/Other Short Term Contracts	N/A
d) Other - e.g. Supply area storage	N/A
2) Market Area Storage	
a) Underground-owned	N/A
b) Underground- contracted	0
c) LNG-owned	N/A
d) LNG-contracted	N/A
3) Other Resources	
a) Recallable Supply	N/A
b) City gate Deliveries	N/A
c) Owned-Production	N/A
d) Propane/Air	N/A
B) Were there any major events that caused a change in your purchasing strategy? If so, what were the events and how did your strategy change in response to them?	
C) How are your purchasing/hedging strategies different from those outlined in your last filed IRP or 2-year action plan?	

Hedging Strategy is part of the company's risk management policy that has been previously supplied to staff.

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

AVISTA UTILITIES

Purchased Gas Cost Filing

August 30, 2006

Exhibit No. ____ (AU-J)

Current Pipeline Tariffs

STATEMENT OF RATES
 Effective Rates Applicable to Rate Schedules TF-1, TF-2 and TI-1
 (Dollars per Dth)

Rate Schedule and Type of Rate	Base Tariff Rate		ACA(2)	Currently Effective Tariff Rate(3)	
	Minimum	Maximum		Minimum	Maximum
Rate Schedule TF-1 (4) (5)					
Reservation (Large Customer)					
System-Wide	.00000	.27760	-	.00000	.27760
15 Year Evergreen Exp.	.00000	.39547	-	.00000	.39547
25 Year Evergreen Exp.	.00000	.37893	-	.00000	.37893
Volumetric					
(Large Customer)	.01225	.03000	.00180	.01405	.03180
(Small Customer) (6)	.01225	.58521	.00180	.01405	.58701
Scheduled Overrun	.01225	.30760	.00180	.01405	.30940
Rate Schedule TF-2 (4) (5)					
Reservation	.00000	.27760	-	.00000	.27760
Volumetric	.01225	.03000	-	.01225	.03000
Scheduled Daily Overrun	.01225	.30760	-	.01225	.30760
Annual Overrun	.01225	.30760	-	.01225	.30760
Rate Schedule TI-1					
Volumetric (7)	.01225	.30760	.00180	.01405	.30940
Scheduled Overrun	.01225	.30760	.00180	.01405	.30940

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules SGS-2F and SGS-2I

(Dollars per Dth)

Rate Schedule and Type of Rate	Currently Effective Tariff Rate (1)	
	Minimum	Maximum
Rate Schedule SGS-2F (2)		
Demand Charge	0.00000	0.01689
Capacity Demand Charge	0.00000	0.00062
Volumetric Bid Rates		
Withdrawal Charge	0.00000	0.01689
Storage Charge	0.00000	0.00062
Rate Schedule SGS-2I		
Volumetric	0.00000	0.00134

Footnotes

- (1) Shippers receiving service under these rate schedules are required to furnish fuel reimbursement in-kind at the rates specified on Sheet No. 14.
- (2) Rates are daily rates computed on the basis of 365 days per year, except that rates for leap years are computed on the basis of 366 days.

Rates are also applicable to capacity release service. (Section 22 of the General Terms and Conditions describes how bids for capacity release will be evaluated.) The Withdrawal Charge and Storage Charge are applicable to Replacement Shippers bidding for capacity released on a one-part volumetric bid basis.

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedule LS-1

(Dollars per Dth)

<u>Type of Rate</u>	<u>Currently Effective Tariff Rate (1)</u>
Demand Charge (2)	0.02600
Capacity Charge (2)	0.00332
Liquefaction	0.55685
Vaporization	0.03030

Footnotes

- (1) Shippers receiving service under this rate schedule are required to furnish fuel reimbursement in-kind at the rate specified on Sheet No. 14.
- (2) Rates are daily rates computed on the basis of 365 days per year, except that rates for leap years are computed on the basis of 366 days.

STATEMENT OF EFFECTIVE RATES AND CHARGES FOR
 TRANSPORTATION OF NATURAL GAS (a)
 Rate Schedule ITS-1

	MILEAGE (n) (Dth-Mile)		NON-MILEAGE (o) (Dth)		FUEL (d) (Dth)	
	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM
BASE	0.001577	0.000037	0.124795	0.000000	0.0050%	0.0000%
EXTENSION CHARGES						
MEDFORD						
E-1 (Medford) (f)	0.003941	0.000024	0.014747	0.000000	----	----
COYOTE SPRINGS						
E-3 (Coyote Springs) (i)	0.001878	0.000000	0.003652	0.000000	----	----
SURCHARGES						
ACA (k)	---	---	0.001800	0.001800	---	---

(Continued)



Tuscarora Gas Transmission Company
FERC Gas Tariff
Original Volume No. 1

Seventh Revised Sheet No. 4 : Effective
Supercedes Sixth Revised Sheet No. 4

APPLICABLE TO SETTLEMENT PARTIES PURSUANT TO THE
MAY 31, 2006 SETTLEMENT AGREEMENT IN FERC DOCKET NO. RP06-380-000
(FOR RATES APPLICABLE TO NON-SETTLING PARTIES SEE SHEET NO. 4A)

FT RATE SCHEDULE
CURRENTLY EFFECTIVE RATES 1/

Reservation Charge (Maximum)	\$12.1667
(Minimum)	\$ 0.0000
Commodity Charge (Maximum)	\$ 0.0018
(Minimum)	\$ 0.0018
Authorized Overrun Charge (Maximum)	\$ 0.4018
(Minimum)	\$ 0.0018
Annual Charge Adjustment	\$ 0.0018 2/
Measurement Variance Gas Factor (Maximum)	2.0%
(Minimum)	0%
Volumetric Reservation Charge for Capacity Release	\$ 0.4000

TABLE OF RATES, TOLLS & CHARGES

Service	Rates, Tolls and Charges		
1. Rate Schedule FT-R	Refer to Attachment "1" for applicable FT-R Demand Rate per month & Surcharge for each Receipt Point Average Firm Service Receipt Price (AFSRP) \$141.42/10 ³ m ³		
2. Rate Schedule FT-RN	Refer to Attachment "1" for applicable FT-RN Demand Rate per month & Surcharge for each Receipt Point		
3. Rate Schedule FT-D	FT-D Demand Rate per month (Apr – Oct) \$141.42/10 ³ m ³ FT-D Demand Rate per month (effective November 1, 2006) \$ 3.74/GJ		
4. Rate Schedule STFT	STFT Bid Price. Minimum bid of 100% of FT-D Demand Rate		
5. Rate Schedule FT-DW	FT-DW Bid Price. Minimum bid of 125% of FT-D Demand Rate		
6. Rate Schedule FT-A	FT-A Commodity Rate \$ 0.48/10 ³ m ³		
7. Rate Schedule FT-P	Refer to Attachment "2" for applicable FT-P Demand Rate per month		
8. Rate Schedule LRS	<u>Contract Term</u>	<u>Effective LRS Rate (\$/10³m³/day)</u>	
	1-5 years	9.69	
	6-10 years	8.10	
	15 years	7.26	
	20 years	6.45	
9. Rate Schedule LRS-2	LRS-2 Rate per month \$50,000		
10. Rate Schedule LRS-3	LRS-3 Demand Rate per month (Jan – April) \$196.32/10 ³ m ³ LRS-3 Demand Rate per month (effective May 1, 2006) \$129.55/10 ³ m ³		
11. Rate Schedule IT-R	Refer to Attachment "1" for applicable IT-R Rate & Surcharge for each Receipt Point		
12. Rate Schedule IT-D	IT-D Rate (Apr – Oct) \$ 5.12/10 ³ m ³ IT-D Rate (effective November 1, 2006) \$ 0.1354/GJ		
13. Rate Schedule FCS	The FCS Charge is determined in accordance with Attachment "1" to the applicable Schedule of Service		
14. Rate Schedule PT	<u>Schedule No</u>	<u>PT Rate</u>	<u>PT Gas Rate</u>
	9005-01000-0	\$ 164.91/d	0.0 10 ³ m ³ /d
	9006-01000-0	\$ 15.05/d	1.0 10 ³ m ³ /d
15. Rate Schedule OS	<u>Schedule No.</u>	<u>Charge</u>	
	2003004522-2	\$ 83,333.00 / month	
	2003034359-2	\$ 899.00 / month	
	2004168619-1	\$ 437.50 / month	
	2006222805-2	\$ 8.00 / month	
	2006222973-1	\$ 856.00 / month	
	2006222974-1	\$ 66.00 / month	
	2006223044-1	\$ 171.00 / month	
	2006223045-1	\$ 1,576.00 / month	
	2006223046-1	\$ 294.00 / month	
	2006223047-1	\$ 68.00 / month	
	2006224148-1	\$ 92.00 / month	
	2006224149-1	\$ 536.00 / month	
	2006224337-1	\$ 66.00 / month	
	2006224475-1	\$ 111.00 / month	
	2006224607-1	\$ 3,588.00 / month	
16. Rate Schedule CO ₂	<u>Tier</u>	<u>CO₂ Rate (\$/10³m³)</u>	
	1	674.38	
	2	532.41	
	3	390.43	

3 RATES STATEMENT AND CALCULATION METHODOLOGY**3.1 Statement of Effective Rates and Charges**

	Effective Rates
FS-1 Firm Service	
Demand Rate (cents/GJ/Km/Month*)	1.2454355541
IS-1 Interruptible Service	
Commodity Rate (cents/GJ/Km*)	0.0450404091

* Total distance of pipeline is 170.7 km

Company Use Gas

Shipper's Share of Company Use Gas shall be determined pursuant to Section 10.5 of the General Terms and Conditions.

Westcoast Energy Inc.
TOLL SCHEDULES - SERVICE

APPENDIX A

**DEMAND AND COMMODITY TOLLS
TRANSPORTATION SERVICE - SOUTHERN**

Firm Transportation Service - Southern

Service Term	Demand Tolls \$/10 ³ m ³ /mo.			
	PNG Delivery Point	Inland Delivery Area	Huntingdon Delivery Area	Terasen Kingsvale to Huntingdon*
1 year	109.76	264.57	484.40	219.83
2 years	106.56	256.86	470.29	213.43
3 years	103.36	249.15	456.18	207.03
4 years	102.30	246.59	451.48	204.89
5 years or more	101.23	244.02	446.78	202.76

* For Firm Transportation Service - Southern provided by Westcoast pursuant to a Firm Service Agreement dated April 15, 2002 between Westcoast and Terasen Gas Inc.

Plus the amount of tax on fuel gas consumed in operations payable by Westcoast under the Motor Fuel Tax Act (British Columbia) allocated to Shipper for each day in the month.

AOS and Interruptible Transportation Service - Southern

Months	Commodity Tolls\$/10 ³ m ³		
	PNG Delivery Point	Inland Delivery Area	Huntingdon Delivery Area
November to March	4.811	11.597	21.234
April to October	3.608	8.698	15.925

Plus the amount of tax on fuel gas consumed in operations payable by Westcoast under the Motor Fuel Tax Act (British Columbia) allocated to Shipper for each day in the month.

Import Backhaul Service

Months	Commodity Tolls \$/10 ³ m ³		
	Inland Delivery Area	PNG Delivery Point	Compressor Station No. 2
November to March	9.637	16.423	21.234
April to October	7.227	12.317	15.925

Plus the amount of tax on fuel gas consumed in operations payable by Westcoast under the Motor Fuel Tax Act (British Columbia) allocated to Shipper for each day in the month.

IT RATE SCHEDULE
CURRENTLY EFFECTIVE RATES 1/

Commodity Charge	(Maximum)	\$ 0.4829
	(Minimum)	\$ 0.0018
Authorized Overrun Charge	(Maximum)	\$ 0.4829
	(Minimum)	\$ 0.0018
Annual Charge Adjustment		\$ 0.0018 2/
Measurement Variance Gas Factor	(Maximum)	2.0%
	(Minimum)	0.0%

- 1/ For scheduling, imbalance and unauthorized overrun charges see General Terms and Conditions, Section 6. Maximum and minimum rates are applicable to backhaul service.
- 2/ The Annual Charge Adjustment (ACA) is included in the above Commodity Charge and the Authorized Overrun Charge.

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

AVISTA UTILITIES

Purchased Gas Cost Filing

August 30, 2006

Exhibit No. ____ (AU-K)

Proposed Pipeline Rates

STATEMENT OF RATES					
Effective Rates Applicable to Rate Schedules TF-1, TF-2 and TI-1					
(Dollars per Dth)					
Rate Schedule and Type of Rate	Base Tariff Rate		ACA(2)	Currently Effective Tariff Rate(3)	
	Minimum	Maximum		Minimum	Maximum
Rate Schedule TF-1 (4) (5)					
Reservation					
(Large Customer)					
System-Wide	.00000	.43712	-	.00000	.43712
15 Year Evergreen Exp.	.00000	.41621	-	.00000	.41621
25 Year Evergreen Exp.	.00000	.39748	-	.00000	.39748
Volumetric					
(Large Customer)					
System-Wide	.00756	.00756	.00180	.00936	.00936
15 Year Evergreen Exp.	.00369	.00369	.00180	.00549	.00549
25 Year Evergreen Exp.	.00369	.00369	.00180	.00549	.00549
(Small Customer) (6)	.00756	.88180	.00180	.00936	.88360
Scheduled Overrun	.00756	.44468	.00180	.00936	.44648
Rate Schedule TF-2 (4) (5)					
Reservation	.00000	.43712	-	.00000	.43712
Volumetric	.00756	.00756	-	.00756	.00756
Scheduled Daily Overrun	.00756	.44468	-	.00756	.44468
Annual Overrun	.00756	.44468	-	.00756	.44468
Rate Schedule TI-1					
Volumetric (7)	.00756	.44468	.00180	.00936	.44648
Scheduled Overrun	.00756	.44468	.00180	.00936	.44648

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules SGS-2F and SGS-2I

(Dollars per Dth)

Rate Schedule and Type of Rate	Currently Effective Tariff Rate (1)	
	Minimum	Maximum
Rate Schedule SGS-2F (2)		
Demand Charge	0.00000	0.01634
Capacity Demand Charge	0.00000	0.00060
Volumetric Bid Rates		
Withdrawal Charge	0.00000	0.01634
Storage Charge	0.00000	0.00060
Rate Schedule SGS-2I		
Volumetric	0.00000	0.00120

Footnotes

- (1) Shippers receiving service under these rate schedules are required to furnish fuel reimbursement in-kind at the rates specified on Sheet No. 14.
- (2) Rates are daily rates computed on the basis of 365 days per year, except that rates for leap years are computed on the basis of 366 days.

Rates are also applicable to capacity release service. (Section 22 of the General Terms and Conditions describes how bids for capacity release will be evaluated.) The Withdrawal Charge and Storage Charge are applicable to Replacement Shippers bidding for capacity released on a one-part volumetric bid basis.

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedule LS-1

(Dollars per Dth)

Type of Rate	Currently Effective Tariff Rate (1)
Demand Charge (2)	0.03154
Capacity Charge (2)	0.00403
Liquefaction	0.64110
Vaporization	0.04184

Footnotes

- (1) Shippers receiving service under this rate schedule are required to furnish fuel reimbursement in-kind at the rate specified on Sheet No. 14.
- (2) Rates are daily rates computed on the basis of 365 days per year, except that rates for leap years are computed on the basis of 366 days.

STATEMENT OF EFFECTIVE RATES AND CHARGES FOR
 TRANSPORTATION OF NATURAL GAS
 Rate Schedules FTS-1 and LFS-1

	RESERVATION		DAILY		DAILY		FUEL (d)	
	DAILY MILEAGE (a) (Dth-MILE)	NON-MILEAGE (b) (Dth)	DELIVERY (c) (Dth-MILE)	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM
BASE	0.000616	0.000000	0.049918	0.000000	0.000037	0.000037	0.0050%	0.0000%
STF(e)	0.001540	0.000000	0.124795	0.000000	0.000037	0.000037	0.0050%	0.0000%
EXTENSION CHARGES								
MEDFORD								
E-1(f)	0.003917	0.000000	0.014747	0.000000	0.000024	0.000024	---	---
E-2(g) (WWP)	0.189234	0.000000	---	---	0.000000	0.000000	---	---
E-2(h) (Diamond 1)	0.090388	0.000000	---	---	0.000000	0.000000	---	---
E-2(h) (Diamond 2)	0.035477	0.000000	---	---	0.000000	0.000000	---	---
COYOTE SPRINGS								
E-3(i)	0.001878	0.000000	0.003652	0.000000	0.000000	0.000000	---	---
OVERRUN CHARGE(j)	---	---	---	---	---	---	---	---
SURCHARGES								
ACA (k)	---	---	---	---	0.001800	0.001800	---	---