

e-FILING REPORT COVER SHEET

REPORT NAME: Deferral & amorization non-confidential account information and supporting workpapers

COMPANY NAME: Avista Corp.

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes

If yes, please submit only the cover letter electronically. Submit confidential information as directed OAR 860-001-0070 or the terms of an applicable protective order.

If known, please select designation: RE (Electric) RG (Gas) RW (Water)
 RO (Other)

Report is required by: OAR Enter Rule number; e.g., 860-039-0070
 Statute Enter Statute; e.g., ORS 757.135
 Order Enter Commission Order No.; e.g., 95-1335
 Other Enter reason; e.g., at Request of PUC Staff

Is this report associated with a specific docket/case? No Yes
If Yes, enter docket number: Enter docket number; e.g.; UM 1484

Key words: List applicable keywords for this report to facilitate electronic search

If known, please select the PUC Section to which the report should be directed:

- Corporate Analysis and Water Regulation
- Economic and Policy Analysis
- Electric and Natural Gas Revenue Requirements
- Electric Rates and Planning
- Natural Gas Rates and Planning
- Utility Safety, Reliability & Security
- Administrative Hearings Division
- Consumer Services Section

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- OUS or RSPF Surcharge form or surcharge remittance or
- Any other Telecommunications Reporting or
- Any daily safety or safety incident reports or
- Accident reports required by ORS 654.715.

Avista Corporation
1411 East Mission P.O. Box 3727
Spokane, Washington 99220-3727
Telephone 509-489-0500
Toll Free 800-727-9170



November 17, 2011

Ms. Judy Johnson
Program Manager, Electric & Natural Gas Revenue Requirements
Public Utility Commission of Oregon
P.O. Box 2148
Salem, Oregon 97308-2148

Dear Ms. Johnson;

Enclosed please find copies of the deferral and amortization account information and supporting workpapers for the period 7/01/11 – 9/30/11 for the non-confidential portion of the PGA accounts. Electronic copies of these worksheets will be emailed to Mr. Moshrek Sobhy.

The confidential information supporting the activity in the PGA accounts will be submitted separately.

Sincerely;

A handwritten signature in black ink that reads "Craig L. Bertholf". The signature is written in a cursive, slightly slanted style.

Craig L. Bertholf
State & Federal Regulation

Enclosures

Workpapers of
AVISTA UTILITIES
for

Oregon PGA Accounts

NON - CONFIDENTIAL WORKPAPERS

(Pages 9, 11, 12, 14, 16, 17, 19, 21, 22, 24, 25 and 26 of the workpapers
are CONFIDENTIAL and will be submitted separately)

For Quarter Ended 9/30/11

Avista Utilities						
Deferral Accrual (For Deborah)						
Account Number		191909				
Docket No.		UG 191				
Order No.		10-445				
Description of expense or credit						
Defer the differences between the actual commodity cost of gas purchased and the commodity costs collected from customers.						
	Acct No.					
	Transferred	Accrual	Transfer	Int. Rate	Interest	Account
Month	To					Total
						(\$2,386,573.28)
June 2010		(\$196,411.35)		8.19%	(\$16,958.62)	(\$2,599,943.25)
July 2010		(\$478,454.70)		8.19%	(\$19,377.34)	(\$3,097,775.29)
August 2010		(\$451,522.09)		8.19%	(\$22,683.14)	(\$3,571,980.51)
September 2010		(\$671,094.52)		8.19%	(\$26,668.88)	(\$4,269,743.91)
October 2010		(\$888,088.34)		8.19%	(\$32,171.61)	(\$5,190,003.86)
November 2010	191911	(\$488,677.72)	\$5,190,004.17	8.19%	(\$1,667.61)	(\$490,345.02)
December 2010		(\$597,319.74)		8.19%	(\$5,384.97)	(\$1,093,049.73)
January 2011		(\$395,003.45)		8.19%	(\$8,808.01)	(\$1,496,861.19)
February 2011		(\$286,415.93)		8.19%	(\$11,193.47)	(\$1,794,470.59)
March 2011		\$125,231.82		8.19%	(\$11,821.92)	(\$1,681,060.69)
April 2011		(\$699,292.03)		8.00%	(\$13,539.25)	(\$2,393,891.97)
May 2011		(\$2,427.88)		8.00%	(\$15,968.13)	(\$2,412,287.98)
June 2011		(\$287,486.39)		8.00%	(\$16,884.85)	(\$2,716,659.22)
July 2011		(\$248,721.84)		8.00%	(\$18,940.13)	(\$2,984,321.19)
August 2011		(\$208,843.62)		8.00%	(\$20,591.62)	(\$3,213,756.43)
September 2011		(\$326,338.23)		8.00%	(\$22,512.84)	(\$3,562,607.50)

Avista Utilities						
Deferral Accrual (For Deborah)						
Account Number	191910					
Docket No.	UG 191					
Order No.	10-445					
Description of expense or credit						
Defer the differences between the actual demand cost of gas purchased and the demand costs collected from customers.						
	Acct No.					
	Transferred	Accrual	Transfer	Int. Rate	Interest	Account
Month	To					Total
						(\$864,956.33)
June 2010		\$469,411.39		8.19%	(\$4,301.46)	(\$399,846.40)
July 2010		\$646,078.99		8.19%	(\$524.21)	\$245,708.38
August 2010		\$563,890.17		8.19%	\$3,601.23	\$813,199.78
September 2010		\$541,762.92		8.19%	\$7,398.85	\$1,362,361.55
October 2010		\$193,011.73		8.19%	\$9,956.77	\$1,565,330.05
November 2010	191912	(\$224,071.05)	(\$1,565,330.42)	8.19%	(\$764.64)	(\$224,836.06)
December 2010		(\$591,282.00)		8.19%	(\$3,552.25)	(\$819,670.31)
January 2011		(\$703,175.94)		8.19%	(\$7,993.84)	(\$1,530,840.09)
February 2011		(\$773,984.50)		8.19%	(\$13,089.21)	(\$2,317,913.80)
March 2011		\$44,431.99		8.19%	(\$15,665.93)	(\$2,289,147.74)
April 2011		\$437,486.99		8.00%	(\$13,800.27)	(\$1,865,461.02)
May 2011		(\$410,275.18)		8.00%	(\$13,801.59)	(\$2,289,537.79)
June 2011		\$475,528.85		8.00%	(\$13,675.62)	(\$1,827,684.56)
July 2011		\$709,770.18		8.00%	(\$9,818.66)	(\$1,127,733.04)
August 2011		\$751,370.50		8.00%	(\$5,013.65)	(\$381,376.19)
September 2011		\$728,972.08		8.00%	(\$112.60)	\$347,483.29

Avista Utilities						
Amortization Summary (For Deborah)						
Account Number		191911				
Docket No.		UG 191				
Order No.		10-445				
Description of expense or credit						
Amortize the accumulated differences between the actual commodity cost of gas purchased and the commodity costs collected from customers.						
	Previous	Amortization	Transfer	Int. Rate	Interest	Account
Month	Acct No.					Total
October 2010						
November 2010	191905		(\$4,247,597.51)			(\$4,247,597.51)
	191907		(\$451,706.93)			(\$4,699,304.44)
	191909	\$863,008.79	(\$5,190,004.17)	2.24%	(\$17,654.57)	(\$9,043,954.39)
December 2010		\$1,020,591.62		2.24%	(\$15,929.50)	(\$8,039,292.27)
January 2011		\$1,119,783.96		2.24%	(\$13,961.54)	(\$6,933,469.85)
February 2011		\$1,014,830.73		2.24%	(\$11,995.30)	(\$5,930,634.42)
March 2011		\$832,418.19		2.24%	(\$10,293.58)	(\$5,108,509.81)
April 2011		\$687,797.00		2.24%	(\$8,893.94)	(\$4,429,606.75)
May 2011		\$453,714.79		2.24%	(\$7,845.13)	(\$3,983,737.09)
June 2011		\$272,054.24		2.24%	(\$7,182.39)	(\$3,718,865.24)
July 2011		\$211,251.87		2.24%	(\$6,744.71)	(\$3,514,358.08)
August 2011		\$209,951.08		2.24%	(\$6,364.18)	(\$3,310,771.18)
September 2011		\$214,475.71		2.24%	(\$5,979.93)	(\$3,102,275.40)

Avista Utilities						
Amortization Summary (For Deborah)						
Account Number	191912					
Docket No.	UG 191					
Order No.	10-445					
Description of expense or credit						
Amortize the accumulated differences between the actual demand cost of gas purchased and the demand costs collected from customers.						
	Previous	Amortization	Transfer	Int. Rate	Interest	Account
Month	Acct No.					Total
October 2010						
November 2010	191906		\$1,589,301.00			\$1,589,301.00
	191908		\$29,442.94			\$1,618,743.94
	191910	(\$146,770.95)	\$1,565,330.42	2.24%	\$5,806.71	\$3,043,110.12
December 2010		(\$174,216.76)		2.24%	\$5,518.07	\$2,874,411.43
January 2011		(\$189,908.99)		2.24%	\$5,308.65	\$2,689,811.09
February 2011		(\$171,667.40)		2.24%	\$4,860.76	\$2,523,004.45
March 2011		(\$139,986.51)		2.24%	\$4,578.95	\$2,387,596.89
April 2011		(\$115,865.87)		2.24%	\$4,348.71	\$2,276,079.73
May 2011		(\$74,964.03)		2.24%	\$4,178.72	\$2,205,294.42
June 2011		(\$44,451.61)		2.24%	\$4,075.06	\$2,164,917.87
July 2011		(\$34,326.98)		2.24%	\$4,009.13	\$2,134,600.02
August 2011		(\$34,112.94)		2.24%	\$3,952.75	\$2,104,439.83
September 2011		(\$32,427.58)		2.24%	\$3,898.02	\$2,075,910.27

Line No.		Oct-10 A	Nov-10 B	Dec-10 C	Jan-11 D	Feb-11 E	Mar-11 F	Apr-11 G	May-11 H	Jun-11 I	Jul-11 J	Aug-11 K	Sep-11 L
Avista Utilities													
Prior Demand Amortization													
	Account 191912 - Demand Deferral												
1	Amortization Rate Per Therm 11/1/09 Per Order No. 09-447	(\$0.01436)											
2	Amortization Rate Per Therm 11/1/10 Per Order No. 10-445	(\$0.01523)											
3		2.240%											
4	Interest Rate, Per Order 08-263 and 1/23/09 letter from Judy Johnson												
5													
6													
7													
8	Commodity terms												
9													
10													
11	Amortization amount, (ln. 9 * ln. 1, col. C), \$												
12													
13	Interest amount, \$, (ln.11 * ln.3)												
14													
15	Other adjustments (switchers' amortization, balance transfers, etc.)												
16													
17	Commodity amortization balance, \$												
18													
19	Demand terms (for nwn, Firm)												
20													
21	Demand terms (Before 11/10 Rate Change)		60,981	248,970									
22	Demand terms (After 11/10 Rate Change)		9,579,466	11,204,304	12,469,402	11,271,661	9,191,498	7,607,739	4,922,129	2,918,688	2,253,906	2,239,852	2,129,192
23													
24	Amortization amount, (line 1 * line 14, col. C), \$		(\$875.69)	(\$3,575.21)									
25	Amortization amount, (line 2 * line 15, col. C), \$		(\$145,895.26)	(\$170,641.55)	(\$189,908.99)	(\$171,667.40)	(\$139,986.51)	(\$115,865.87)	(\$74,964.03)	(\$44,451.61)	(\$34,326.98)	(\$34,112.94)	(\$32,427.58)
26													
27	Interest amount, \$, (ln. 21 * ln. 3)		\$5,806.71	\$5,518.07	\$5,308.65	\$4,860.76	\$4,578.95	\$4,348.71	\$4,178.72	\$4,075.06	\$4,009.13	\$3,952.75	\$3,898.02
28													
29	Other adjustments (switchers' amortization, balance transfers, etc.)												
30	Transfer from Account 191906		\$1,589,301.00										
31	Transfer from Account 191908		\$29,442.94										
32	Transfer from Account 191910		\$1,565,330.42										
33	Error in Calculating Amortization (Did not pick up Seasonal terms)			\$26.05									
34													
35	Demand amortization balance, \$	\$3,043,110.12	\$2,874,411.43	\$2,689,811.09	\$2,523,004.45	\$2,387,596.89	\$2,276,079.73	\$2,205,294.42	\$2,164,917.87	\$2,134,600.02	\$2,104,439.83	\$2,075,910.27	

OREGON Gas Costs		Jul-11	Journal Entry
	GL Account		
Gas Costs from DJ 432			
	804000 GD OR		\$ 5,455,021.29
	804001 GD OR		\$ 1,182,355.98
	804002 GD OR		\$ 29,087.06
	804010 GD OR		\$ (17,983.99)
	804600 GD OR		\$ 21,140.21
	804730 GD OR		\$ 3,721,629.60
	811000 GD OR		\$ (11,541.14)
Sub-Total			\$ 10,379,709.01
	808100 GD OR		\$ 315,793.19
	808200 GD OR		\$ (646,942.12)
	804000		(\$66,353.84)
	483000/483600/483730 GD OR		\$ (7,745,073.79)
	804000		\$ -
	804017		\$ 6,664.06
	804017		\$ 1,432.76
	804000 GD OR		\$ -
			\$ 2,245,229.27
Deferred Costs from other journals:			
OR Imbalance DJ 436			
OR Off System Sales Revenue			
GST/HST (QUARTERLY) DJ437			
Broker Fees DJ 471			
Newedge Transaction Fees DJ 473			
Prior Period True Up (misc)			

Oregon - Sales Volumes

July/2011 Description	Sch	July/2011 Therms Billed	June/2011 Unbilled	July/2011 Unbilled	July/2011 Net Unbilled	Total
Firm Residential	410	1,400,044	(1,212,381)	891,103	(321,278)	1,078,766
Firm Commercial	420	962,806	(654,531)	608,970	(45,561)	917,245
Firm Commercial	424	215,951	(118,320)	137,382	19,062	235,013
Firm Industrial	424	20,379				20,379
Interruptible Commercial	440	115,696	(115,141)	91,439	(23,702)	91,994
Interruptible Industrial	440	76,991				76,991
Firm Seasonal	444	2,503				2,503
Total Retail sales		<u>2,794,370</u>	<u>(2,100,373)</u>	<u>1,728,894</u>	<u>(371,479)</u>	<u>2,422,891</u>
Firm	410	1,400,044	(1,212,381)	891,103	(321,278)	1,078,766
Firm	420	962,806	(654,531)	608,970	(45,561)	917,245
Firm	424	215,951	(118,320)	137,382	19,062	235,013
Firm	424	20,379				20,379
Firm	444	2,503				2,503
Total Firm Sales		<u>2,601,683</u>	<u>(1,985,232)</u>	<u>1,637,455</u>	<u>(347,777)</u>	<u>2,253,906</u>

OREGON Gas Costs		Aug-11	Journal Entry
		GL Account	
NUCUT PURCHASES (GL Estimate Report)			
Physical Commodity Costs	804000 GD OR		\$ 4,642,043.55
Transport/Demand Costs	804001 GD OR		\$ 1,213,087.19
Transport Variable Charges	804002 GD OR		\$ 56,381.90
Gas Costs FX Hedge	804010 GD OR		\$ 40,753.46
Gas Purchases - Financial	804600 GD OR		\$ 3,522.40
Gas Costs - Intraca LDC Gas	804730 GD OR		\$ 2,303,081.33
Gas Used for Extraction	811000 GD OR		\$ (17,430.97)
Transport/Demand Costs Misc.	804001 GD OR		\$ 336.00
			<u>\$ 8,241,774.86</u>
Gas Storage Injections	808200 GD OR		\$ (1,266,203.15)
Gas Storage Withdrawals	808100 GD OR		\$ 810.01
Deferred Costs from other journals:			
OR Imbalance DJ 436	804000		\$ 11,698.69
OR Off System Sales Revenue	483000/483600/483730 GD OR		\$ (4,681,059.24)
GST/HST (QUARTERLY) DJ437	804000		\$ -
Broker Fees DJ 471	804017		\$ 12,607.87
Newedge Transaction Fees DJ 473	804017		\$ 304.98
Prior Period True Up (misc)	804000 GD OR		\$ -
			<u>\$ 2,319,934.02</u>

Oregon - Sales Volumes

August/2011 Description	Sch	August/2011 Therms Billed	July/2011 Unbilled	August/2011 Unbilled	August/2011 Net Unbilled	Total
Firm Residential	410	1,061,681	(891,103)	930,189	39,086	1,100,767
Firm Commercial	420	805,327	(608,970)	701,192	92,222	897,549
Firm Commercial	424	189,483	(137,382)	166,086	28,704	218,187
Firm Industrial	424	19,110				19,110
Interruptible Commercial	440	91,543	(91,439)	92,638	1,199	92,742
Interruptible Industrial	440	75,378				75,378
Firm Seasonal	444	4,239				4,239
Total Retail sales		2,246,761	(1,728,894)	1,890,105	161,211	2,407,972
Firm	410	1,061,681	(891,103)	930,189	39,086	1,100,767
Firm	420	805,327	(608,970)	701,192	92,222	897,549
Firm	424	189,483	(137,382)	166,086	28,704	218,187
Firm	424	19,110				19,110
Firm	444	4,239				4,239
Total Firm Sales		2,079,840	(1,637,455)	1,797,467	160,012	2,239,852

OREGON Gas Costs	Sep-11	Journal Entry
GL Account		
NUCUT PURCHASES (GL Estimate Report)		
Physical Commodity Costs	804000 GD OR	\$5,132,097.38
Transport/Demand Costs	804001 GD OR	\$1,169,407.72
Transport Variable Charges	804002 GD OR	\$42,867.24
Gas Costs FX Hedge	804010 GD OR	\$19,822.74
Gas Purchases - Financial	804600 GD OR	\$13,849.50
Gas Costs - Intraca LDC Gas	804730 GD OR	\$348,399.47
Gas Used for Extraction	811000 GD OR	-\$67,312.74
		<u>\$6,659,131.31</u>
Gas Storage Injections	808200 GD OR	-\$597,602.38
Gas Storage Withdrawals	808100 GD OR	
Deferred Costs from other journals:		
OR Imbalance DJ 436	804000	-\$42,102.19
OR Off System Sales Revenue	483000/483600/483730 GD OR	-\$3,870,601.71
GST/HST (QUARTERLY) DJ437	804000	\$5,799.39
Broker Fees DJ 471	804017	\$5,692.73
Newedge Transaction Fees DJ 473	804017	\$1,656.50
Prior Period True Up (misc)	804000 GD OR	
		\$2,161,973.65

Oregon - Sales Volumes

September/2011	Sch	September/2011 Terms Billed	August/2011 Unbilled	September/2011 Unbilled	September/2011 Net Unbilled	Total
Description						
Firm Residential	410	1,084,351	(930,189)	856,550	(73,639)	1,010,712
Firm Commercial	420	825,178	(701,192)	648,141	(53,051)	772,127
Firm Commercial	424	197,370	(166,086)	155,932	(10,154)	187,216
Firm Industrial	424	20,398				20,398
Interruptible Commercial	440	92,874	(92,638)	92,794	156	93,030
Interruptible Industrial	440	237,644				237,644
Firm Seasonal	444	138,739				138,739
Total Retail sales		2,596,554	(1,890,105)	1,753,417	(136,688)	2,459,866
Firm	410	1,084,351	(930,189)	856,550	(73,639)	1,010,712
Firm	420	825,178	(701,192)	648,141	(53,051)	772,127
Firm	424	197,370	(166,086)	155,932	(10,154)	187,216
Firm	424	20,398				20,398
Firm	444	138,739				138,739
Total Firm Sales		2,266,036	(1,797,467)	1,660,623	(136,844)	2,129,192

Imbalance Calculations for OR

165320 GD OR		
OR Volumes	OR Value	OR Rate
Dth		

12/31/2010	(7,773)	\$30,917.88	\$3.98	
1/31/2011	14,534	(\$60,404.76)	\$4.16	(\$91,322.64)
2/28/2011	(14,528)	\$56,178.32	\$3.87	\$116,583.08
3/31/2011	44,901	(\$165,033.63)	\$3.68	(\$221,211.95)
4/30/2011	(3,900)	\$14,185.00	\$3.64	\$179,218.71
5/31/2011	20,313	(\$79,668.00)	\$3.92	(\$93,852.67)
6/30/2011	(17,436)	\$68,823.00	\$3.95	\$148,490.97
7/31/2011	(33,162)	\$135,177.22	\$4.08	(\$66,353.84)
8/31/2011	(32,271)	\$123,478.53	\$3.83	\$ 11,698.69
9/30/2011	(43,895)	\$165,580.72	\$3.77	\$ (42,102.19)
10/31/2011				
11/30/2011				
12/31/2011				

Unrealized (Gain) Loss Calculation

9/30/2011	Unrealized G/L @ 9/30/11	Inv. Date	Flow date	X Change rate per Invoice	9/30 xchange in nucleus	G/L \$USD:	Calculated Dollars	Diff: +loss/- (Gain)
		Aug	July	1.0198 \$	0.9583	\$ 863,893.27	\$ 811,802.75	\$ 52,090.52
		Sep	August	1.0191 \$	0.9583	\$ 1,207,707.63	\$ 1,135,666.35	\$ 72,041.28
						\$ 2,071,600.90	\$ 1,947,469.10	\$ 124,131.80

UNREALIZED (GAIN)/LOSS JE		
GL Account	DR	CR
254399 ED AN DL	\$ 56,824.06	\$ -
254399 GD AA DL	\$ 67,307.73	\$ -
143020 ZZ ZZ	\$ -	\$ (124,131.80)
	\$ -	\$ -

*** Unrealized gains/losses are only booked if they exceed \$25,000 for any quarter.

Realized (Gain) Loss Calculation

9/30/2011	Actual Cash Received 07/01/11-09/30/11	X Change Rate per Invoice (sent)	X Change Rate per Return Date (received)	G/L \$USD:	Actual Dollars	Diff: +loss/- (Gain)
	Dec	0.9895 \$	1.0317	\$ 1,577,706.65	\$ 1,644,891.00	\$ (67,184.35)
	Jun	1.0318 \$	1.0067	\$ 1,075,703.64	\$ 1,049,565.31	\$ 26,138.33
	Jul	1.0323 \$	1.0204	\$ 340,968.81	\$ 337,039.68	\$ 3,929.13
				\$ 2,994,379.10	\$ 3,031,495.99	\$ (37,116.89)

Realized (Gain)/Loss \$ (37,116.89)

REALIZED (GAIN)/LOSS JE		
GL Account	DR	CR
AN 804000 GD AN	\$ -	\$ (24,046.60)
OR 804000 GD OR	\$ 530.75	\$ -
143020 ZZ ZZ	\$ 23,515.85	\$ -
	\$ 24,046.60	\$ (24,046.60)
Thermal Portion of GST (Gain)/Loss		
232620 ZZ ZZ DL	\$ -	\$ (13,601.04)
143020 ZZ ZZ	\$ 13,601.04	\$ -
	\$ -	\$ -

Turbine

Unrealized (Gain) Loss Calculation

9/30/2011	Unrealized G/L @ 9/30/11 Inv. Date	Flow date	X Change rate per Invoice	9/30 xchange in nucleus	G/L \$USD:	Calculated Dollars	Diff: +/loss- (Gain)
	Aug	July	1.0200	0.9583	659,379.51	619,493.51	\$ 39,886.00
	Sep	August	1.0191	0.9583	1,097,356.56	1,031,897.86	\$ 65,458.70
					\$ 1,756,736.07	\$ 1,651,391.38	\$ 105,344.69

UNREALIZED (GAIN)/LOSS JE			
GL Account	DR	CR	
254399 ED AN DL	\$ -	\$ -	
254399 GD AA DL	\$ 105,344.69	\$ -	
143025 ZZ ZZ	\$ -	\$ (105,344.69)	

*** Unrealized gains/losses are only booked if they exceed \$25,000 for any quarter.

Realized (Gain) Loss Calculation

9/30/2011	Actual Cash Received 07/01/11-09/30/11	Dec	Nov	May	June	X Change Rate per Invoice (sent)	X Change Rate per Return Date (received)	Actual Dollars	Diff: +/loss- (Gain)
		\$ 24,645.37	\$ 24,432.80	\$ 671,434.44	\$ 455,083.19	0.9914	1.0317	25,425.96	\$ (993.16)
		\$ 650,684.12	\$ 1,0319	\$ 1,0067	\$ 655,045.66	1.0319	1.0067	655,045.66	\$ 16,388.78
		\$ 440,831.12	\$ 1,0323	\$ 455,083.19	\$ 449,839.06	1.0323	1.0204	449,839.06	\$ 5,244.13
		\$ 1,116,160.61	\$ 1,150,950.43	\$ 1,130,310.68	\$ 20,639.75				\$ 20,639.75

Realized (Gain)/Loss

\$ 20,639.75

REALIZED (GAIN)/LOSS JE			
GL Account	DR	CR	
AN 804000 GD AN	\$ 15,371.11	\$ -	
OR 804000 GD OR	\$ 5,268.64	\$ -	
143025 ZZ ZZ	\$ -	\$ (20,639.75)	
Thermal Portion of GST (Gain)/Loss	\$ 20,639.75	\$ (20,639.75)	
232620 ZZ ZZ DL	\$ -	\$ -	
143025 ZZ ZZ	\$ -	\$ -	

Turbine

**NGX Transaction Fees for LDC Gas
2011**

	Jul	Aug	Sep
Payments to allocate			
NGX L/C Fees fr Treasury	\$21,238.36	\$50,557.53	\$46,824.67
NGX Invoice Fees - A/P	\$11,082.20	\$11,368.88	\$8,799.47
ICE/Amerex/Televant/IVG/Others fees (from GL)	\$4,917.28	\$6,975.66	\$3,741.52
ICE refund for Newedge activity	(\$19.69)	(\$193.04)	(\$271.17)
Total fees to allocate	\$37,218.15	\$68,709.03	\$59,094.49

Volumes used to allocate fees to Turbine

Total NGX Volume	8,678,174	5,766,350	6,422,269
Turbine NGX Volume	3,776,190	2,166,730	4,477,460
LDC NGX Volume	4,901,984	3,599,620	1,944,809
Ratio of Turbine to Total	0.4351	0.3758	0.6972
Ratio of LDC to Total	0.5649	0.6242	0.3028

NewEdge Fees (\$) used to allocate ICE refund

Turbine \$ -DJ 473	\$18,773.58	\$33,411.70	\$6,932.22
LDC \$ DJ 473	\$7,163.78	\$2,541.53	\$5,916.07
Total NewEdge Broker Fees	\$25,937.36	\$35,953.23	\$12,848.29
Ratio of Turbine to Total	0.7238	0.9293	0.5395
Ratio of LDC to Total	0.2762	0.0707	0.4605

Delivered Volume used to allocate ICE fees

Sales AN Volume	622,970	631,180	662,125
Sales OR Volume	251,538	241,063	255,231
Ratio of Turbine to Total	0.7124	0.7236	0.7218
Ratio of LDC to Total	0.2876	0.2764	0.2782

Fees allocated to Turbines	14,049.60	23,089.71	38,633.58
Fees allocated to LDC	18,251.27	38,643.66	16,719.39

TOTALS - DJ 471

LDC AN	16,504.49	33,011.43	14,768.18
LDC OR	6,664.06	12,607.87	5,692.73
LDC OR -Prior Period Corrections	6,664.06	12,607.87	5,692.73
THERMAL	14,049.60	23,089.72	38,633.58

Cochrane & Granite Gas Allocations 2011

	JUL	AUG	SEP
<u>Cochrane Receipts</u>	63,724.18	165,998.95	242,485.36
<u>Granite Gas Receipts</u>	4,068.81	4,123.04	6,325.40
<hr/>			
<u>Prior Month Dth at NIT to allocate cash</u>			
Thermal	839,108	2,194,461	0
Utility Gas Book AN	2,250,640	2,857,289	1,449,431
Utility Gas Book OR	633,921	576,700	537,555
Total NIT	3,723,669	5,628,450	1,986,986
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<u>Cash Allocation</u>			
Thermal	\$15,276.77	\$66,328.40	\$0.00
LDC AN	\$40,975.07	\$86,362.62	\$181,498.02
LDC OR	\$11,541.14	\$17,430.97	\$67,312.74
Total Cash	\$67,792.99	\$170,121.99	\$248,810.76
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<u>Journal Amounts</u>			
Thermal 142150 ZZ ZZ	\$15,276.77	\$66,328.40	\$0.00
LDC AN	\$40,975.07	\$86,362.62	\$181,498.02
LDC OR	\$11,541.14	\$17,430.97	\$67,312.74
LDC 232130 ZZ ZZ	\$52,516.22	\$103,793.59	\$248,810.76
Total Credit	\$67,792.99	\$170,121.99	\$248,810.76
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