Oregon PUC Public Utility Commission

e-FILING REPORT COVER SHEET

Send completed Cover Sheet and the Report in an email addressed to: PUC.FilingCenter@state.or.us

REPORT NAME:	Double-click and enter report name here, tab to next field
COMPANY NAME:	Avista Corporation
If yes, please s	NTAIN CONFIDENTIAL INFORMATION? No Yes submit only the cover letter electronically. Submit confidential information as directed in or the terms of an applicable protective order.
If known, please selec	et designation: RE (Electric) RG (Gas) RW (Water) RO (Other)
Report is required by:	□OAR Enter rule number □Statute Enter statute number ■Order 99-272, 99-284, and 98-543 □Other Enter reason
-	ed with a specific docket/case? No Yes ocket number: UM-903
List applicable Key W Results of Operatio	Vords for this report to facilitate electronic search:
	ally file with the PUC Filing Center: nual Fee Statement form and payment remittance or



- 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

Please file the above reports according to their individual instructions.



Avista Corp.

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

June 10, 2013 (*Revised*)

Public Utilities Commission of Oregon 550 Capital St N.E. Suite 215 Salem, Oregon 97308-2148

RE: Avista Corp, Oregon Division Results of Operations REVISED

Attn: Filing Center

The enclosed filing is a **REVISED** combined earnings report meant to satisfy the reporting requirements associated with the UM-903 investigation (associated Order 99-272), AR-357 Rulemaking (associated Order 99-284) as well as the standard Oregon annual reporting requirements. For UM-903 purposes, Avista makes no adjustment to normalize for weather, per the stipulation approved by Order No. 98-543.

The revised report includes a minor revision to a Type I Adjustment slightly impacting the combined Earnings Test Results. Please see the attached report for the *REVISED* twelve months ended December 31, 2012 results, along with any accompanying workpapers, for the Oregon division of Avista Corp. The following is a summary of the revised results:

REVISED FILING	Per UM-903	Annual Report After All Type I	Annual Report After Type II
Rate of Return	7.55%	7.48%	7.30%
Implied Return on Equity	9.15%	9.01%	8.66%

If you have any questions concerning this information, please call me at (509) 495-8601.

Sincerely,

Liz Andrews

Manager, Revenue Requirements

liz.andrews@avistacorp.com

Enclosures

Oregon

Twelve Months Ending December 31, 2012

	Per Results Reports	Earnings Test Adjustments	Earnings Test Results UM-903	Weather Normalization Sales/Purch	Total Type I Results	Total Type II Adjustments	Earnings Test Incl. Type II Adj.
		(fr/ Table II)	•	1		(fr/ Table III)	
	A	В	С	D	E	F	G
OPERATING REVENUES							
1 Total General Business	\$95,273,983	0	\$95,273,983	(\$556,001)	\$94,717,982	0	\$94,717,982
2 Transportation	2,888,131	0	2,888,131	0	2,888,131	0	2,888,131
3 Other	67,391,445	0	67,391,445	0	67,391,445	(6,721,123)	60,670,322
4 Total Operating Revenues	165,553,559	0	165,553,559	(556,001)	164,997,558	(6,721,123)	158,276,435
OPERATING EXPENSES							
5 Gas Purchased	120,059,655	0	120,059,655	(381,935)	119,677,720	(6,289,330)	113,388,390
6 Operations & Maintenance	12,487,894	42,715	12,530,609	(2,718)	12,527,891	0	12,527,891
7 Administrative & General	7,677,066	(451,889)	7,225,177	(1,808)	7,223,369	0	7,223,369
8 Taxes Other Than Income	5,921,219	0	5,921,219	(11,422)	5,909,797	0	5,909,797
9 Depreciation & Amortization	5,021,713	(1,858)	5,019,855	0	5,019,855	0	5,019,855
10 Total Operating Expenses	151,167,547	(411,032)	150,756,515	(397,883)	150,358,632	(6,289,330)	144,069,302
11 OPERATING INCOME BEFORE INCOME TAX	14,386,012	411,032 0	14,797,044	(158,118)	14,638,926	(431,793)	14,207,133
INCOME TAXES							
12 Current Federal Income Taxes	71,999	191,083	263,082	(51,135)	211,947	(139,642)	72,305
13 Deferred Federal Income Taxes	3,817,411	(15,362)	3,802,049	0	3,802,049	0	3,802,049
14 State Income Taxes	2 200 410	44,905	44,905	(12,017)	32,888	(32,816)	72
15 Total Income Taxes	3,889,410	220,626	4,110,036	(63,152)	4,046,884	(172,458)	3,874,426
16 NET OPERATING INCOME	\$10,496,602	\$190,406	\$10,687,008	(\$94,966)	\$10,592,042	(\$259,335)	\$10,332,707
AVERAGE RATE BASE							
17 Utility Plant in Service	\$269,913,252	(16,254)	\$269,896,998	\$0	\$269,896,998	0	\$269,896,998
18 Less: Accumulated Depreciation & Amortization	(94,565,522)	0	(94,565,522)	0	(94,565,522)	0	(94,565,522)
19 Net Utility Plant	175,347,730	(16,254)	175,331,476	0	175,331,476	0	175,331,476
20 Accumulated Deferred Income Taxes	(36,866,536)	0	(36,866,536)	0	(36,866,536)	0	(36,866,536)
20 Accumulated Deferred income Taxes 21 Inventory and Other	3,083,577	0	3,083,577	0	3,083,577	0	3,083,577
			-,,,,,,,,			-	2,000,011
22 TOTAL AVERAGE RATE BASE	\$141,564,771	(\$16,254)	\$141,548,517	\$0	\$141,548,517	\$0	\$141,548,517
23 RATE OF RETURN	7.41%		7.55%		7.48%		7.30%
24 IMPLIED RETURN ON EQUITY	8.87%		9.15%		9.01%		8.66%
UM-903 Earnings Test Calculation 25 EARNINGS THRESHOLD - Return on Equity			10.94% ⁽	1)			
26 EQUITY EARNINGS AT THRESHOLD RATE			\$7,782,347				
27 EQUITY EARNINGS ACTUAL			\$6,509,001				
28 100% OF NOI EXCEEDING THRESHOLD			(\$1,273,346)				
29 100% OF REVENUE EXCEEDING THRESHOLD			(\$2,182,731)				
30 32 $33%$ REVENUE ADJ DUE TO SPRING REVIEW () = U 33	nder Threshold		(\$720,301)				
34 Conversion factor			0.583373				
		ISTA COST OF CAPITA					
	Capital	Cost (3)	Weighted Cost				
Long-Term Debt and Preferred Securities	Structure (2) 49.74%	Cost (3) 5.94%	Cost 2.95%				
Long-Term Debt and Freiened Securities	47.14 70	3.74 /0	2.93%				

10.08%

Common Equit Total

50.26%

Type I: Adjustments for uncollectible estimate, debt synchronization, salaries, incentives, dues, prior period true-ups

Type II: Adjustment for Gas Cost Incentive

⁽¹⁾ Earnings Threshhold: calculated as the sum of 0.10% authorized ROE, plus 100 basis points (per Order12-276), less .16% for change in the risk free rate for the 12-month calendar year.
(2) Five-quarter Average Actual Capital Structure.
(3) Five-quarter Actual Average Cost.

OR NATURAL GAS RESULTS OF OPERATIONS

12 ME-12/12		
OR		
	<u>,</u>	
10,496,602		
141,564,771		
7.415%		
96,186	585,007	681,193
4,433,780	59,781,512	64,215,292
5,863,410	120,679,234	126,542,644
163,194,571	2,306,162,957	2,469,357,528
14.120%		14.120%
6.905%		6.905%
4.634%		4.634%
6.609%		6.609%
8.067%		8.067%
	10,496,602 141,564,771 7.415% 96,186 4,433,780 5,863,410 163,194,571 14,120% 6,905% 4,634% 6,609%	0R 10,496,602 141,564,771 7.415% 96,186 585,007 4,433,780 59,781,512 5,863,410 120,679,234 163,194,571 2,306,162,957 14.120% 6.905% 4.634% 6.609%

	ROO	Dec-12
RESULTS OF OPERATIONS	Account Number	Oregon
REVENUES	Account Number	Oregon
Sales to Ultimate Customers	480-484	95,273,983
Transportation	489300	2,888,131
Other Revenues (excl. Transportation)	483,488,493,495	67,391,445
TOTAL REVENUES		165,553,559
PRODUCTION EXPENSES		
Production O&M		0
Gas Purchases (incl Other Gas Exp)	804	120,059,655
Depreciation		0
Other Taxes		0
Total Production		120,059,655
UNDERGROUND STORAGE EXPENSES		
Supervision & Enginerring		0
Other Expenses	824	57,988
Other Equipment	837	48,707
TOTAL UNDERGROUND STORAGE OP. EXP		106,695 (b)
Depreciation Expense		112,506 (a)
Other Taxes		6,660
TOTAL UNDERGROUND STORAGE EXP.		225,861
TRANSMISSION EXPENSES		
Transmission O&M		0
Depreciation		0
Other Taxes		0
Total Transmission		0
DISTRIBUTION EXPENSES	005.004	5 550 454 (I)
Distribution O&M	885-894	6,652,454 (b)
Depreciation	403X50	3,788,583 (a)
State Income Taxes (from Other Taxes)	OTX	0
Other Taxes Total Distribution	OIX	5,914,559
CUSTOMER ACCOUNTS	901-905	16,355,596 3,324,863 (b)
CUSTOMER ACCOUNTS CUSTOMER SERVICE & INFO	908-910	2,399,295 (b)
SALES	911-916	4,587 (b)
ADMIN & GENERAL	711-710	4,567 (b)
Salaries	920	3,351,853
Offices Supplies	921	502,877
A&G Transferred	922	165
Outside Services	923	1,287,413
Property Insurance	924	127,024
Injuries and Damages	925	343,090
Employee Pensions and Benefits	926	85,262
Regulatory Commission	928	758,820
Misc. General	930	383,823
Rents	931	92,232
Maint. of General Plant	935	744,507
Subtotal		7,677,066
Depreciation & Amortization	403X60,403X70	1,184,275 (a)
Amort of Intangible Plant	404	745,002 (a)
Other Taxes		0
Total Admin & General		9,606,343
OTHER EXPENSES - Senate Bill 408	407330-407431	-686,112 (a)
OTHER EXPENSES - Reg Credit Roseburg/Medford Defe	407421	-122,541 (a)
TOTAL EXPENSES		151,167,547
NOI BEFORE FIT		14,386,012

FIT-Current		71,999		
DFIT	_	3,817,411		
Total FIT	_	3,889,410		
effective rate	_	27.04%		
NET OPERATING INCOME		10,496,602		O.K.
GAS UTILITY PLANT				O.K.
INTANGIBLE PLANT	303 - C-IPL	4,261,063		
UNDERGROUND STORAGE PLANT	350-357	5,773,350		
PRODUCTION PLANT	301-311	7,628		
TRANSMISSION PLANT	301 311	0		
DISTRIBUTION PLANT	374-387	240,252,145		
GENERAL PLANT	389-398	19,619,066		
GROSS PLANT	_	269,913,252		
	_			
ACCUMULATED DEPRECIATION	108	-92,658,497		
ACCUMULATED AMORTIZATION	2111	-1,907,025		
	_	-94,565,522		
	_			
NET UTILITY PLANT		175,347,730		
RATE BASE ADJ.				
ACCUM. DFIT	OR-PLT-12A	-36,866,536		
OTHER	OR-APL-12A	3,083,577		
Total Adj.		-33,782,959		
NET RATE BASE		141,564,771		
NEI KAIE BASE	L	141,304,771		O.K.
Reconciliation:				O.K.
Depreciation and Amortization: (a)	_	5,021,713	O.K.	
Operations and Maitenance: (b)	_	12,487,894	O.K.	
(4)	_	,,		

Oregon
Type I Adjustments
Twelve Months Ending December 31, 2012

		Uncollectible Expense Adj.	Salaries & Wages Adj.	Incentive Pay Adj.	Memberships & Dues Adj.	Misc. and SB 408	Restate Debt Interest	Total Type I Adjustments
		(1a)	(1b)	(1c)	(1d)	(1e)	(1f)	_
(PERATING REVENUES							
1	Total General Business							\$0
2	Transportation							0
3	Other							0
4	Total Operating Revenues	0	0	0	0	0	0	0
(PERATING EXPENSES							
5	Gas Purchased							0
6	Operations & Maintenance	(87,420)	(11,018)			141,153		42,715
7	Administrative & General		(15,502)	(397,176)	(39,211)			(451,889)
8	Taxes Other Than Income							0
9	Depreciation & Amortization					(1,858)		(1,858)
10	Total Operating Expenses	(87,420)	(26,520)	(397,176)	(39,211)	139,295	0	(411,032)
11 (PERATING INCOME BEFORE INCOME TAX	87,420	26,520	397,176	39,211	(139,295)	0	411,032
I	NCOME TAXES		0					
12	Current Federal Income Taxes	28,272	8,576	128,447	12,681	(45,649)	58,756	191,083
13	Deferred Federal Income Taxes	0	0	0	0	(15,362)	0	(15,362)
14	State Income Taxes	6,644	2,016	30,185	2,980	(10,728)	13,808	44,905
15	Total Income Taxes	34,916	10,592	158,632	15,661	(71,739)	72,564	220,626
16 N	NET OPERATING INCOME	\$52,504	\$15,928	\$238,544	\$23,550	(\$67,556)	(\$72,564)	\$190,406
,	VERAGE RATE BASE							
17	Utility Plant in Service		\$ (16,254)					(16,254)
18	Less: Accumulated Depreciation & Amortization		\$ (10,254)					0
19	Net Utility Plant	0	(16,254)	0	0	0	0	(16,254)
20	A							
20 21	Accumulated Deferred Income Taxes Inventory and Other							0
21	involtory and outer							<u> </u>
22 1	OTAL AVERAGE RATE BASE	0	(16,254)	0	0	0	0	(16,254)

TABLE III

AVISTA UTILITIES

Oregon Type II Adjustments Twelve Months Ending December 31, 2012

	Gas	Total
	Cost	Type II
	Adjustment	Adjustments
	(2a)	
OPERATING REVENUES		
1 Total General Business		\$0
2 Transportation		0
3 Other	(6,721,123)	(6,721,123)
4 Total Operating Revenues	(6,721,123)	(6,721,123)
OPERATING EXPENSES		
5 Gas Purchased	(6,289,330)	(6,289,330)
6 Operations & Maintenance		0
7 Administrative & General		0
8 Taxes Other Than Income		0
9 Depreciation & Amortization		0
Total Operating Expenses	(6,289,330)	(6,289,330)
11 OPERATING INCOME BEFORE INCOME TAX	(431,793)	(431,793)
INCOME TAXES		
12 Current Federal Income Taxes	(139,642)	(139,642)
13 Deferred Federal Income Taxes	0	0
14 State Income Taxes	(32,816)	(32,816)
Total Income Taxes	(172,458)	(172,458)
16 NET OPERATING INCOME	(\$259,335)	(\$259,335)
AVERAGE RATE BASE		
17 Utility Plant in Service		\$0
18 Less: Accumulated Depreciation & Amortization		0
19 Net Utility Plant	0	0
20 Accumulated Deferred Income Taxes		0
21 Inventory and Other		0
22 TOTAL AVERAGE RATE BASE	0	\$0

Avista Utilities Oregon Jurisdiction

Oregon Gas Adjustment Descriptions Twelve Months Ended December 31, 2012

(R) Per Results Report - Table I, column (A)

Results of Operations Report amounts are for the twelve months ended December 31, 2012. Dollar figures agree to the Company's financial general ledger records in total.

(1a) Uncollectible Expense - Table II

This adjustment revises the accrued expense to a three-year average (ending with the test year) of the actual net write-offs.

(1b) Salaries & Wages - Table II

Wages & Salaries are treated in a manner consistent with that approved by the Commission in Order No. 03-570, September 25, 2003 and in Order No. 08-185, March 31, 2008. As recommended by Staff in the review of adjusted Results of Operations for 12/31/1994, Staff's approach recommended an adjustment for 1/2 the difference between actual payroll and the annual percent based on the Consumer Price Index. The Union portion of this adjustment annualizes the effect on union labor expense of the union wage adjustments implemented in March of each year. The union adjustment was combined with the Salaries & Wages adjustment for the 2012 reporting year.

(1c) Incentive Pay - Table II

Incentives are treated in a manner consistent with that approved by the Commission in Orders No. 09-422, October 26, 2009 and No.11-080, March 10, 2011. These incentives are tied to specific performance goals – (cost control, reliability and customer satisfaction), excludes officers at 100% and excludes 50% of non-officer incentives paid.

(1d) Memberships & Dues - Table II

Memberships & Dues are treated in a manner consistent with that approved by the Commission in Order No. 03-570, September 25, 2003 and in Order No. 08-185, March 31, 2008. As recommended by Staff in the review of adjusted Results of Operations for 12/31/1994 dues expenses are classified and specific percentages allowed for each category.

(1e) Miscellaneous and SB 408 True-ups - Table II

This adjusts for the impact of atmospheric testing done on a three year rotation and is in a manner consistent with that approved by the Commission in Order No. 09-422, October 26, 2009 and Order No. 11-080, March 10, 2011. Finally, this excludes prior period SB 408 true-ups included in 2012.

(1f) Restate Debt Interest - Table II

This adjustment reflects the federal income tax effect of the restated level of interest expense for the test period. Interest expense is determined using a weighted cost of debt determined using a five quarter average capital structure ratio and long-term debt costs at December 31, 2012.

(W) Weather Normalized Sales - Table I, column (D)

This adjustment normalizes weather sensitive gas therm sales by eliminating the effect of temperature deviations above or below historical normals. This adjustment restates revenue and gas cost to reflect the change in therm sales if weather had been normal based upon energy rates and the authorized weighted average cost of gas in effect during the year. The adjustment reflects a winter season consisting of October through June and historical normals computed on a twenty-five year rolling average per the settlement in Docket No. UG-181 (Order No. 08-185).

(2a) Gas Cost Adjustment - Table III

This adjustment eliminates the non-deferred Purchased Gas Costs pursuant to Order No. 06-610 approved by the PUC of Oregon October 30, 2006. (The deferred/non-deferred amount is determined net of Sales for Resale.)

Oregon

Twelve Months Ending December 31, 2012 Results of Operations

		Rate	Adjustments
(OPERATING REVENUES		
1	Total General Business		\$95,273,983
2	Transportation		2,888,131
3	Other		67,391,445
4	Total Operating Revenues		165,553,559
(OPERATING EXPENSES		
5	Gas Purchased		120,059,655
6	Operations & Maintenance		12,487,894
	Uncollectible expense adjustment		
7	Administrative & General		7,677,066
	Commission fees adjustment		
	Energy Resource Supplier Assessment adj		
8	Taxes Other Than Income		5,921,219
	Franchise Fee		
9	Depreciation & Amortization		5,021,713
10	Total Operating Expenses		151,167,547
11 (OPERATING INCOME BEFORE INCOME TAX		14,386,012
Ĩ	INCOME TAXES		0
12	Current Federal Income Taxes		71,999
13	Deferred Federal Income Taxes		3,817,411
14	State Income Taxes		0_
15	Total Income Taxes		3,889,410
16	NET OPERATING INCOME		\$10,496,602
	AVERAGE RATE BASE		
17	Utility Plant in Service		\$269,913,252
18	Less: Accumulated Depreciation & Amortization		(94,565,522)
19	Net Utility Plant		175,347,730
20	Accumulated Deferred Income Taxes		(36,866,536)
21	Inventory and Other		3,083,577
22	TOTAL AVERAGE RATE BASE		\$141,564,771

OR NATURAL GAS RESULTS OF OPERATIONS

	12 ME-12/12		
	OR		
SUMMARY	7		
NOI	10,496,602		
Rate Base	141,564,771		
Rate of Return	7.415%		
FOUR FACTOR ALLOCATOR			
Number of Customers	96,186	585,007	681,193
Direct Labor	4,433,780	59,781,512	64,215,292
Direct O&M Expense	5,863,410	120,679,234	126,542,644
Direct Net Plant	163,194,571	2,306,162,957	2,469,357,528
Ratio to Jurisdictional Total			
Number of Customers	14.120%		14.120%
Direct Operating Payroll	6.905%		6.905%
Direct Op/Maint Expense	4.634%		4.634%
Direct Net Plant	6.609%		6.609%
Four Factor Allocation	8.067%		8.067%

	ROO	Dec-12
RESULTS OF OPERATIONS	Account Number	Oregon
REVENUES		
sales to Ultimate Customers	480-484	95,273,983
ransportation	489300	2,888,131
Other Revenues (excl. Transportation)	483,488,493,495	67,391,445
TOTAL REVENUES		165,553,559
PRODUCTION EXPENSES		
roduction O&M		0
Gas Purchases (incl Other Gas Exp)	804	120,059,655
Depreciation		0
Other Taxes		0
Total Production	va Va	120,059,655
INDERGROUND STORAGE EXPENSES		
upervision & Enginerring		0
Other Expenses	824	57,988
Other Equipment	837	48,707
OTAL UNDERGROUND STORAGE OP. EXP		106,695 (b
Depreciation Expense		112,506 (1
Other Taxes		6,660
OTAL UNDERGROUND STORAGE EXP.		225,861
RANSMISSION EXPENSES		
ransmission O&M		0
Depreciation		0
Other Taxes		0
Total Transmission		0
DISTRIBUTION EXPENSES	·	
Distribution O&M	885-894	6,652,454 (1
Depreciation	403X50	3,788,583 (a
State Income Taxes (from Other Taxes)		0
Other Taxes	OTX	5,914,559
Total Distribution		16,355,596
CUSTOMER ACCOUNTS	901-905	3,324,863 (1
CUSTOMER SERVICE & INFO	908-910	2,399,295 (1
SALES	911-916	4,587 (1
ADMIN & GENERAL		
Salaries	920	3,351,853
Offices Supplies	921	502,877
A&G Transferred	922	165
Outside Services	923	1,287,413
Property Insurance	924	127,024
njuries and Damages	925	343,090
Employee Pensions and Benefits	926	85,262

BI Cii	928	758,820		
Regulatory Commission Misc. General	930	383,823		
Rents	931	92,232		
Maint. of General Plant	935	744,507		
Subtotal		7,677,066		
Depreciation & Amortization	403X60,403X70	1,184,275 (a)		
	404	745,002 (a)		
Amort of Intangible Plant Other Taxes	401	0		
Total Admin & General	-	9,606,343		
OTHER EXPENSES - Senate Bill 408	407330-407431	-686,112 (a)		
OTHER EXPENSES - Senate Bit 406 OTHER EXPENSES - Reg Credit Roseburg/Medford Defe	407421	-122,541 (a)		
OTHER EXPENSES - Reg Cledit Rosebulg/Mediord Deler	10/12/	122,571 (11)		
TOTAL EXPENSES		151,167,547		
TOTAL EXPENSES	5	151,101,077		
NOI BEFORE FIT		14,386,012		
NOI BEFORE FIT		1 112 2 10 7 2		
FIT-Current		71,999		
DFIT		3,817,411		
Total FIT		3,889,410		
effective rate		27.04%		
NET OPERATING INCOME	1	10,496,602		
NET OF EXAMING INCOME	93			O.K.
GAS UTILITY PLANT				
INTANGIBLE PLANT	303 - C-IPL	4,261,063		
UNDERGROUND STORAGE PLANT	350-357	5,773,350		
PRODUCTION PLANT	301-311	7,628		
TRANSMISSION PLANT		0		
DISTRIBUTION PLANT	374-387	240,252,145		
GENERAL PLANT	389-398	19,619,066		
GROSS PLANT	102011024	269,913,252		
ACCUMULATED DEPRECIATION	108	-92,658,497		
ACCUMULATED AMORTIZATION	2111	-1,907,025		
The second secon		-94,565,522		
NET UTILITY PLANT		175,347,730		
RATE BASE ADJ.				
ACCUM. DFIT	OR-PLT-12A	-36,866,536		
OTHER	OR-APL-12A			
Total Adj.		-33,782,959		
1.2.7222 (AV)				
NET RATE BASE		141,564,771		
				O.K.
Reconciliation:				
Depreciation and Amortization: (a)		5,021,713	().K.	
Operations and Maitenance: (b)		12,487,894	O.K.	
2007				

PEGIN TO OF	SNOTA A TIONS	Report ID:	AVISTA UTILITIES
GAS RATE OF RETURN	GAS RATE OF RETURN	OR-ROR-12A	
For Twelve Mo	For Twelve Months Ended December 31, 2012		
Average of Moi	Average of Monthly Averages Basis		
Ref/Basis Account	count Description		Oregon
OR-OPS	Gas Net Operating Income (Loss)		10,496,602
OR-APL	Gas Net Adjusted Rate Base		141,564,771
	RATE OF RETURN	1 11	7.415%

Page 1 of 1

Page 1 of 4

Report ID:	OR-ALL-12A			Oregon
ATIONS	GAS ALLOCATION PERCENTAGES	For Twelve Months Ended December 31, 2012	verages Basis	Description
OF OPER	CATION	Months E	Monthly A	Ref
RESULTS OF OPERATIONS	GAS ALLC	For Twelve	Average of Monthly Av	Basis

AVISTA UTILITIES

Oregon Gas	2,467,613	3,395,797	XXXXXX		5,863,410	4.634%	3,411,769	1,022,011	XXXXXX	4,433,780	%506.9	96,186	14.120%	163,194,571	%609'9	32.268%	8.067%
Gas North	5,247,466	16,142,401	540,555		21,930,422	17.330%	7,642,727	223,754	2,129,548	9,996,029	15.566%	224,556	32.965%	338,164,005	13.694%	79.555%	19.889%
Electric	58,626,203	39,254,919	867,690		98,748,812	78.036%	43,317,908	3,049,259	3,418,316	49,785,483	77.529%	360,451	52.915%	1,967,998,952	79.697%	288.177%	72.044%
Total	66.341.282	58.793,117	1,408,245	0	126.542.644	100.000%	54.372.404	4 295,024	5.547,864	64.215.292	100.000%	681.193	100.000%	2.469.357.528	100.000%	400.000%	100.000%
TT - / - 11-01-2012		Direct O & M Actis 300 - 034	Direct O & M Acets 901 - 933 Direct O & M Acets 901 - 905 Utility 9 Only	A 11.	Adjustments	Lotal Percentage	7. 11 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1-	Direct Labor Accts 300 - 674	Direct Labor Accts 901 - 933	ect Labor Accts 901 - 903 Cumy	Percentage –	Tr. 1. B. O	Number of Customers Percentage		Net Direct Flain Percentage	E .	Average (CD AA)
,	Input																

	Oregon Gas 2,467,613 3,395,797	5,863,410 21.096%	3,411,769 1,022,011 XXXXXX 4,433,780	30.727%	29.989%	32.865%	28.669%
AVISTA UTILITIES	Gas North 5,247,466 16,142,401	540,555 21,930,422 78.904%	7,642,727 223,754 2,129,548 9,996,029	69.273%	70.011%	67.135%	285.323% 71.331%
AVI	Electric 0	0.000%	0000	0.000%	%000.0	0.000%	0.000%
	Total 7,715,079 19,538,198	540,555 27,793,832 100.000%	11,054,496 1,245,765 2,129,548	100.000%	100.000%	100.000%	400.000%
OR-ALL-12A I December 31, 2012 ages Basis Oscription Oregon	Gas North/Oregon 4-Factor Direct O & M Acets 580 - 894	Direct O & M Accts 901 - 905 Direct O & M Accts 901 - 905 Utility 9 Only Total Percentage	Direct Labor Accts 580 - 894 Direct Labor Accts 901 - 935 Direct Labor Accts 901 - 905 Utility 9 Only	Total Percentage	Number of Customers Percentage	Net Direct Plant Percentage	Total Percentages Average (GD AA)
RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2012 Average of Monthly Averages Basis Ref Description	Input G	Dire Dire Total Perce	999	Total Perce	N Pen	N Per	Tot 8 Av

AVISTA UTILITIES	Gas North	5,247,466	16,142,401	0	21,389,867	17.934%	7,642,727	223,754	7,866,481	14.505%	224,556	38.385%	331,833,422	14.532%	85.356%	21.339%
AVI	Electric	58,626,203	39,254,919	0	97,881,122	82.066%	43,317,908	3,049,259	46,367,167	85.495%	360,451	61.615%	1,951,560,143	85.468%	314.644%	78.661%
	Total	63,873,669	55,397,320	0	119,270,989	100.000%	50.960.635	3.273,013	54,233,648	100.000%	585,007	100.000%	2,283,393,565	100.000%	400.000%	100.000%
Report ID: OR-ALL-12A Oregon	01-01-2012				1	1			1	1		1		1		11
RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2012 Average of Monthly Averages Basis Basis Ref Description	Transfer of Design	Elec/Gas North 4-ractor	Direct O & M Acets 500 - 551	T Accts	Adjustments	Total Percentage	100 009 TTT 1 TT 1 TT	Direct Labor Accts 300 - 674	set Labor Acces	l otal Percentage	, , , , , , , , , , , , , , , , , , ,	Number of Customers Percentage	1000	Net Direct Flain	Percentage	Average (CD AN/ID/WA)
RESULTS OF OPERATIONS GAS ALLOCATION PERCENTA For Twelve Months Ended Decembe Average of Monthly Averages Basis Basis Ref Description	,	Input														6

0 0 0 0 0 0 0

Oregon Gas

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0.000%

					A THOUSAN	THE THEFT	
RESILTS	RESULTS OF OPERATIONS	ATIONS	Report ID:		AVISTA	AVISTA UTILITIES	
GASALL	OCATIO	GAS ALLOCATION PERCENTAGES	OR-ALL-12A				
For Twelv	e Months E	For Twelve Months Ended December 31, 2012					
Average 0	f Monthly	Average of Monthly Averages Basis					
Basis	Ref	Description	Oregon	i		Gas North	Oregon Gas
				Total		Oas Morni	1000
Е		Gas North/Oregon JP Factor %	12-31-2012	100.000%	%000.0	%009.08	19.400%
7.0							
				Total			Oregon Gas
		Annual Throughput	12-31-2012	86,759,646			100 0000
10		Percent		100.000%			100.000
				175 347 730			175,347,730
	OR-PL1	OR-PLT Net Gas Plant		100.000%			100.000%
12		Percent					
66	Input	Not Allocated					

	X X X				
COUNTY OF THE PARTY OF THE PART	COLUMN TO	OR-OPS-12A	_		
GAS OPERALING STATEMENT	Finded	31, 2012	_		9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9
Assessed of Monthly Averages Basis	v Avera	oes Basis	ODSTONE STATE OF THE STATE OF T	MEGON	Total
Ref/Basis Acc	Account	Description	Direct	Allocated	TOTAL
		REVENUES SALES OF GAS:	775 004 65		62,400,377
	180000	Residential	22 020 040	0	33 022 040
	481200	Commercial	23,022,040	0 0	539.198
	481300	Industrial-Firm	333,136	00	493.735
	481400	Interruptible	12 670	0 0	13.679
99 48	484000	Interdepartmental Sales	13,019	00	(1.195,046)
	499000	Unbilled Revenue SALES TO ULTIMATE CUSTOMERS	95,273,983	0	95,273,983
		OTHER OPERATING REVENUES:	67 111 233	o	67.211.233
4	83XXX	Sales For Resale	140.853	0	140,853
e Ta	488000	Miscellaneous Service Revenues	2 888 131	0	2,888,131
99 48	489300	Transportation - Commercial/Industrial	1.257	0	1,257
	493000	Other Gas Revenue - Gas Property Kent	38 102	0	38,102
	495XXXX	Other Gas Revenues OTHER OPERATING REVENUES	70,279,576	0	70,279,576
		TOTAL GAS REVENUES	165,553,559	0	165,553,559
		PRODUCTION EXPENSES:	110 014 355	o	119.814.355
OR-804 80	804XXX	Gas Purchases	(052,000)	0	(388.538)
11750	805XXX	Other Gas Purchases	(366,336)	0	0
99 80	807000	Purchased Gas Expenses	576 425	0	576,425
OR-808 80	808XXX	Natural Gas Storage Transactions	(484 856)	0	(484,856)
	811000	Gas Used for Products Extraction	0	498,280	498,280
	813000	Other Gas Expenses	43.989	0	43,989
99	813010	Gas Technology institute (U.1.) Expenses TOTAL PRODUCTION EXPENSES	119,561,375	498,280	120,059,655
		UNDERGROUND STORAGE EXPENSES:	0	0	0
	814000	Supervision & Engineering	57,988	0	57,988
	824000	Other Expenses	48,707	0	48,707
99 8	837000	Other Equipment TOTAL UNDERGROUND STORAGE OPER EXP	106,695	0	106,695
YOU OF		Denreciation Expense-Underground Storage	112,506	0	112,506
OR-DEFA		Tayes Other Than FIT-1 Inderground Storage	0	099'9	0000
OK-OIA		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	112,506	099'9	119,166
				0000	130 300

For Twelve Months Ended December 31, 2012 ReffBasis Account DISTRIBUTION F OPERATION Supervision & Eng 99 870000 Distribution Load 1 99 874000 Mains & Services 1 99 875000 Measuring & Reg 99 876000 Measuring & Reg 99 877000 Measuring & Reg 9000 Measuring & Reg 90 877000 Measuring & Reg 90 90 90 90 90 90 90 90 90 90 90 90 90	Ended I	1 2 2 2 2013				******
Average of Monthly Averages Basis Ref/Basis Account DISTRII OPERA 99 871000 Supervis 99 874000 Mains & 99 875000 Measuri 99 875000 Measuri 99 876000 Measuri 99 877000 Measuri 99 877000 Measuri	v Averag	December 31, 2012		**************************************	REGON *****	
	-			Direct	Allocated	Total
	Account	Description				
	্যকী (DISTRIBUTION EXPENSES: OPERATION		171	199 222	549.245
	870000	Supervision & Engineering		11,1364	100,115	0
	871000	Distribution Load Dispatching		1 157 320	53.823	1,211,143
	874000	Mains & Services Expenses		254 797	0	254,797
	875000	Measuring & Reg Sta Exp-General		1 748	0	1,748
	876000	Measuring & Reg Sta Exp-Industrial		16 197	0	16,197
	877000	Measuring & Reg Sta Exp-City Gate		122,129	0	122,129
	878000	Meter & House Regulator Expenses		967.626	33,668	1,001,294
45A	879000	Customer Installation Expenses		744,388	172,756	917,144
99 88 99 88	881000	Other Expenses Rents		3,357	11,850	15,207
		MAINTENANCE		41 285	2	41.287
157.5	885000	Supervision & Engineering		1 265 041	0	1.265,041
	887000	Mains		170,007,1	0	127,102
	000688	Measuring & Reg Sta Exp-General		37 817	0	32,817
	890000	Measuring & Reg Sta Exp-Industrial		7.462	0	7,462
	891000	Measuring & Reg Sta Exp-City Gate		105 734	120	467,441
	892000	Services		445 167	995	446,162
68 66	893000	Meters & House Regulators		175,582	929	176,238
	894000	Other Equipment DISTRIBUTION O&M EXPENSES		6,000,923	165,1531	6,652,454
Address of		Description France-Distribution		3,788,583	0	3,788,583
OK-DEPA		T Other Then WIT Distribution		5,914,559	0	5,914,539
OR-OTX		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	SS	9,703,142	0	9,703,142
		TOTAL DISTRIBUTION EXPENSES		15,704,065	651,531	16,355,596
		CUSTOMER ACCOUNTS EXPENSES:		¢	100 101	154 204
6 66	901000	Supervision		0	134,204	250 232
	902000	Meter Reading Expenses		252,627	1 608 003	2 281 946
33	XXXXX	Customer Records & Collection Expenses		585,943	500,000,1	568 355
8	904000	Uncollectible Accounts		0	502,800	300,23
	905000	Misc Customer Accounts		0 000	07710	2 324 863
		CUSTOMER ACCOUNTS OPERATING EXP	200	043,173	200010167	
		CUSTOMER SERVICE & INFO EXPENSES:	V.124	000 300 6		2 085 901
OR-908 90	908XXX	Customer Assistance Expenses		248 021	18 350	266.371
	000606	Advertising		770,047	47 023	47.023
	910000	Misc Customer Service & Info Exp		000 000	48,186	2 309 295
		CUSTOMER SVC & INFO OPERATING EXP	a.	2,333,909	ODC-CO	The state of the s
		SALES EXPENSES:		4 587	0	4,587
66	912000	Demonstrating & Selling Expenses		000	0	0
	913000	Advertising		0 0	0	0
66	916000	Miscellaneous Sales Expenses		4 587	0	4,587

Upplies & Expenses upplies & Expenses spenses Transferred Services Employed Services	AC1 200 00			
For Twelve Months Ended December 31, 2012 Average of Monthly Averages Basis Average of Monthly Averages Basis AbdINNISTRATIVE & GENERAL EXPENSES: 99 920000 Salaries 99 922000 Office Supplies & Expenses 99 922000 A&C Expenses Transferred 99 923000 Outside Services Employed 99 923000 A&C Expenses Transferred 99 923000 A&C Expenses Transferred 99 924000 Property Insurance Premium 99 925XXX Injuries and Damages 99 925XXX Employee Pensions and Benefits 99 924000 Regulatory Commission Expenses 99 931000 Regulatory Commission Expenses 99 931000 Miscellancous General Plant ADMIN & GENERAL OPERATING EXP Amortization Expense-General Plant-30310X Amortization Expense-General Plant-30200, 396200 Anortization Expense-General Plant-30200, 396200 Amortization Expense-General Plant	OK-OLO-MA			
Necrage of Monthly Averages Basis Ref/Basis Account Description Salaries 99 920000 Salaries 99 922000 A&G Expenses Transferred 99 922000 A&G Expenses Transferred 99 922000 A&G Expenses Pransferred 99 925000 Regulatory Commission Expenses 99 925000 Miscellaneous General Expenses 99 935000 Miscellaneous General Expenses 90 935000 Miscellaneous General Plant ADMIN & GENERAL OPERATING EXP ADMIN & GENERAL OPERATING EXP Amortization Expense-General Plant-303100 Amortization Expense-General Plant-303100 Amortization Expense-General Plant-303100 Amortization Expense-General Plant-303100 Amortization Expense-General Plant-30300 TOTAL A&G DEPR/AMRT/NON-FIT TAXES TOTAL ADMIN & GENERAL EXPENSES 99 407431 Senate Bill 408 Se	* * *	O *********	*********** OREGON *********	******
Account 920000 921000 922000 923000 925000 925000 935000 931000 931000 935000 9407330 407331 407431		Direct	Allocated	Total
920000 921000 922000 924000 925XXX 926XXX 926XXX 926000 931000 931000 931000 935000 9407408 407421			2110000	2 351 853
PX 407330 92000 92000 922000 924000 9255XXX 928000 931000 931000 931000 9407330 9407331		71,737	3,280,110	779 003
922000 922000 923000 924000 928000 930000 931000 935000 935000 9407431 407431		54,221	948,030	164
922000 923000 923000 926XXX 928000 930000 931000 935000 935000 9407431 407421		0	01	201
923000 924000 925XXX 926XXX 928000 930000 931000 935000 9407408 407431 407421		2,000	1,282,413	1,28/,413
924000 F 925XXX 1 928000 930000 931000 935000 935000 407431		0	127,024	127,024
925XXX 1 926XXX 1 928000 1 930000 1 931000 1 9407330 407431 407421 407421		26.227	316,863	343,090
926XXX 1928000 193000 1931000 1935000 1935000 19407408 407431 407421 407421		0	85,262	85,262
928000 930000 931000 935000 935000 407431 407421 407421		656.503	102,317	758,820
930000 931000 935000 407330 407408 407421 407421		19 429	364,394	383,823
931000 935000 407330 407431 407431 407421		0	92.232	92,232
935000 407330 407431 407321 407421		54.701	908'689	744,507
407330 407408 407431 407321	1	887,818	6,789,248	7,677,066
407330 407408 407431 407321		255 310	913,780	1,169,090
407330 407408 407431 407321 407421		CTT T	999	8,437
407330 407408 407431 407321 407421	COLUMN TO STORY	2000	740 407	745 002
407330 407408 407431 407321 407421	3031XX	4,505	755 6	6,748
407330 407431 407431 407321 407321	96200	1144	1 667 770	1 929 277
407330 407408 407431 407321 407421		271,998	1,657,279	112,626,1
407330 407408 407431 407321 407321	l	1,159,816	8,446,527	9,606,343
407330 407431 407431 407321 407421		1 949	0	1,858
407408 407431 407321 407421		155 950	0	155,950
407431 407321 407421		(843,920)	0	(843,920)
407321		(686,112)	0	(686,112)
407421		200.122	0	200,122
		(322,663)	0	(322,663)
NET OPERATING INCOME (LOSS) BEFORE FIT	1 1	139,017,475	12,150,072	151,167,547
	E FIT			14,386,012
				71,999
OR-FIT FEDERAL INCOME TAX.—Normal Accrual OR-FIT DEFERRED INCOME TAX				3,817,411
(SSO D B)NOCIAL CIALLY CLASS	l:			10,496,602

ALLOCATION RATIOS: OR-ALL 99 Not Allocated

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		12		Oregon	62,077,928	22,301,077	334,900	5,791	0	81,032	2,840,393	1,307,295	(1,307,295)	32,173,234	0	119,814,355
Report ID:	OR-804-12A												Offset	Gas		STSC
ATIONS	DETAIL OF PURCHASED GAS COSTS	For Twelve Months Ended December 31, 2012	Average of Monthly Averages Basis	Description	804000 Purchased Gas Costs	Demand Costs	Transport Variable Charges	804010 Demand Costs	GTI Contribution	Gas Transaction Fees	Gas Purchases - Financial	Off System Purchases - Bookout	Off System Purchases - Bookout Offset	Gas Costs - Intracompany LDC Gas	Off System Purchases	TOTAL PURCHASED GAS COSTS
OF OPER	F PURCE	Months E	Monthly A	Account	804000	804001	804002	804010	804014	804017	804600	804700	804711	804730	804999	
RESTIL TS OF OPERATIONS	DETAIL C	For Twelve	Average of	Ref/Basis	66	66	66	66	66	66	66	66	66	66	66	

ALLOCATION RATIOS: OR-ALL 99 Not Allocated

ALLOCATION RATIOS: OR-ALL 99 Not

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RESULTS OF OPERATIONS	OF OPER	ATIONS	Report ID:	AVISTA UTILITIES
DETAIL C	F STOR	DETAIL OF STORAGE GAS COSTS	OR-808-12A	
For Twelve	Months E	For Twelve Months Ended December 31, 2012		
Average of	Monthly 4	Average of Monthly Averages Basis		
Ref/Basis Account	Account	Description		Oregon
66	808100	808100 Storage Withdrawals	2,	2,951,339
66	808200	808200 Storage Injections	(2)	(2,374,914)
		TOTAL STORAGE GAS COST		576,425

ALLOCATION RATIOS:

99 Not Allocated OR-ALL

SE		******	Total	TOTAL	2,281,946	0	0	2,281,946
AVISTA UTILITIES		DBECON *****	A III and a	Allocated	1,698,003	0	0	1,698,003
Ą		法法法法法法法法法法法 医巴耳氏口 法法法法法法法法法法法法法法法法法法法法法法法法法法法法法法法法法法法法		Direct	583,943	0	0	583,943
Report ID:	OR-903-12A							1 "
ATIONS	ALLOCATION OF ACCOUNT 903	For Twelve Months Ended December 31, 2012	Average of Monthly Averages Basis	Description	903000 Customer Records & Collections	903920 Accts Rec Sold - Program Fees	903930 Accts Rec Sold - Maturity Yield Fees	Total
OF OPER	TON OF	Months En	Monthly A	Account	903000	903920	903930	
RESULTS OF OPERATIONS	ALLOCA1	For Twelve	Average of	Ref/Basis Account	66	66	66	

Not Allocated ALLOCATION RATIOS: OR-ALL

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TITEOF	PESTIT TS OF OPERATIONS	ONS	Report ID:	•	AVISTAUTILITIES	Š
OCATIO	ON OF CU	ALLOCATION OF CUSTOMER ASSISTANCE	OR-908-12A			
[welve N	Aonths Ende	For Twelve Months Ended December 31, 2012		***********	***************************************	****
age of M	Average of Monthly Averages Basis	rages Basis			Allocated	Total
f/Basis	Account	Ref/Basis Account Description		Direct	Allocatou	
66	000806	908000 Customer Assistance Expense		237,683	13	237,696
66	908250	908250 Conservation Amortization Expense	9	1,640,863	0	1,640,863
66	009806	908600 Customer Service & Info Expense		207,342	0	207,342
		800 TIVILODO VIVE		2,085,888	13	2,085,901

ALLOCATION RATIOS: OR-ALL 99 N

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AVISTA UTILITIES											T		ы
Oregon	Olegon	165,553,559	140,224,615	(686,112)	5,707,825	5,921,219	4,357,364	(9,822,937)	205,711	35.00%	71,999	3,817,411	3,889,410
Report ID: OR-FIT-12A		come:			ization	ly.					,		
RESULTS OF OPERATIONS FEDERAL INCOME TAXES-GAS For Twelve Months Ended December 31, 2012 Average of Monthly Averages Basis	Description	Calculation of Taxable Operating Income: Operating Revenue	Operating & Maintenance Expense	Senate Bill 408 (net)	Book Deprec/Amort and Reg Amortization	Taxes Other than FIT Net Operating Income Before FIT	Less: Interest Expense	Add: Schedule M Adjustments	Taxable Net Operating Income	Tax Rate	Total Federal Income Tax	Deferred FIT	Total FIT/Deferred FIT
RESULTS OF OPERATIONS FEDERAL INCOME TAXES-GAS For Twelve Months Ended December 3 Average of Monthly Averages Basis	Ref/Basis	OR-OPS	OR-OPS	OR-OPS	OR-OPS	OR-OTX	OR-INT	OR-SCM				OR-DTE	

	CHICIT		- Control			
GAS SCHEDULE M ITEMS	TEMS	Ю	OR-SCM-12A			
For Twelve Months Ended December 31, 2012	led Decembe	r 31, 2012		**************************************	REGON *****	****
Average of Monthly Averages Basis	erages Basis			Direct	Allocated	Total
Ref/Basis	Account	Description		2000		
		SCHEDITE M ADDITIONS:				
A Department of the Control of the C		Deal Damesistion & Amortization		4,173,087	1,657,279	5,830,366
OR-DEPX/AMTX	1	Book Depreciation & Amortization		7,294	0	7,294
66	100/66	C.I.A.C.		0	0	0
66	997002	Injuries & Damages		0	0	0
66	997003	Salvage		221.546	0	221,546
66	800266	Oregon DSM		(421,618)	0	(421,618)
66	997010	Deferred Gas Credit and Netumus		412,837	0	412,837
66	997012	Transportation Dep		42.633	0	42,633
66	997015	Auplane Lease		14 618	0	14,618
66	997027	Uncollectibles		(842 062)	0	(842,062)
66	997030	Senate Bill 408		(1 202 271)	C	(1,393,271)
66	997032	Interest Rate Swaps		(177,000,1)	0	(102 494)
66	997035	Business Energy Tax Credit (BETC)		(102,494)	0	0
66	997037	Oregon DSM Accrual		0 (100	> <	(78 387)
66	997048	AFUDC		(/8,38/)	0 0	(10,007)
66	997049	Tax Depreciation		(13,124,966)	0 0	(13,124,900)
66	997065	Amortization - Unbilled Revenue Add-Ins	ns	155,950	0 0	133,930
66	997071	OR Regulatory Fee		(1,288)	0 0	56 328
66	997081	Deferred Compensation		20,328	0 0	20,000
66	997082	Meal Disallowances		38,855	0	38,833
00	997083	Paid Time Off		58,316	0	58,316
66	580700	FAS106 Post Retirement		398,760	0	398,760
96	280700	EASS Dension Benefits		(1,059,907)	0	(1,059,907)
66	99/000	Podometion Evanese Amortization		86,094	0	86,094
66	99/08/	Redelliption Expense Annot assess		(122,541)	0	(122,541)
66	060/66	Kosebulg/Meulolu Deletitat		(310,001,11)	1 657 270	(759 577)

ALLOCATION RATIOS: OR-ALL

AVISTA UTILITIES	******	Allocated Total	1,064,441 3,917,235	(45,241) (99,824)	1,019,200 3,817,411
AVISTA	**************************************	Direct All	2,852,794 1,00	(54,583)	2,798,211 1,0
Report ID: OR-DTE-12A			ıse - Oregon	nse - Oregon	
RESULTS OF OPERATIONS DEFERRED FIT EXPENSE-GAS	For Twelve Months Ended December 31, 2012	Average of Monunity Averages Dusis	Ker Basis Account 2000 peferred Federal Income Tax Expense - Oregon	Oregon	TOTAL

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RESTITTS	PERTITING OF OPERATIONS	Report ID:	AVISTA UTILITIES
INTERES	INTEREST DEDUCTION FOR FIT-OREGON	OR-INT-12A	
For Twelve	For Twelve Months Ended December 31, 2012		
Average of	Average of Monthly Averages Basis		
Ref/Basis	Description	Oregon	uo.
	Debt	%088 65	%0
-	Capital Structure - Debt Ratio	5.821%	%1
2	Cost of Debt	3 078%	%8
	Total Weighted Cost		
		141 564 771	771
G-APL	Net Rate Base	11,000	*
	Interest Deduction for FIT Calculation	4,357,364	364

AMA Actual Debt Ratio AMA Actual Debt Cost

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AVISTAULILIES	会社会会社会会 非非常 原本 はくり フェンフ ・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・	CKE	Direct Allocated 10th	099'9 099'9 0	099'9 099'9 0	679,774 0 3,679,774 967,227 0 1,967,227 267,558 0 267,558 914,559 0 5,914,559
Report ID:	OR-OTX-12A	中华社会社会社会社会	Q			3,679,774 1,967,227 267,558 5,914,559
	ERAL INCOME TAX ember 31, 2012	Average of Monthly Averages Basis	Description	post.	TOTAL UNDERGROUND STORAGE TAX	DISTRIBUTION Municipal Occupation & License Tax R&P Property Tax State Income Tax TOTAL DISTRIBUTION TAX
RESULTS OF OPERATIONS	THER TH.	Monthly A	Ref/Basis Account		408190	408120 408170 409100
RESULTS	TAXES OF	Average of	Ref/Basis		16	66

ALLOCATION RATIOS: OR-ALL 99 Not Allocated

	******** Total			420,106	3,840,957	4,261,063	117	0	1044	1,044	0	19,494	2,811,879	0	62,304	2,863,026	5,782	0	9,704	5,773,350		7,628	0	7,628
AVISTA UTILITIES	OREGON *******	PORTO OTTO		086'6	3,795,221	3,805,201	O	0 0	> 0	0	0	0	0	0	0	0	0	0	0	0		0	0	0
Α	************** OREGON ************************************	Direct		410,126	45,736	455,862	11	111	0	1,044	0	19,494	2,811,879	0	62 304	2.863,026	5.782	0	9.704	5,773,350		7,628	0	7,628
TIONS Report ID: OR-PLT-12A	ed December 31, 2012 rrages Basis	Description	SERVICE	INTANGIBLE PLANT:	Misc Intangible I am (20200)	TOTAL INTANGIBLE PLANT	UNDERGROUND STORAGE PLANT:	Land in Fee	S & I - Wells	S. & I. Compress Station	S. S. I. Mans/Remulating Station	S & L - Inters including control	S & I - Office	Wells	Wells - Leases	Lines	Compressor Stn Equipment	Meas & Regulating Equipment	Purification Equipment	Other Equipment	PRODICTION PLANT:			LPG Equipment TOTAL PRODUCTION PLANT
RESULTS OF OPERATIONS	GAS UTILITY FLANT For Twelve Months End Average of Monthly Ave	Account	PLANT IN SERVICE	0000	303000	3031XX		350100	351100	351200	251200	351500	351400	352000	352100	353000	354000	355000	356000	357000		0	304000	311XXX
RESULTS	GAS UTIL For Twelve Average of	Ref/Basis		8	66	66		66	00	00	66	99	66	66	66	66	66	66	66	66		12	66	66

RESULTS C	RESULTS OF OPERATIONS		Keport ID.			
GAS UTILITY PLANT	TY PLAN		OR-PLT-12A			
For Twelve Months Ended	Months End	led December 31, 2012		************	REGON *****	******
Average of N	Aonthly Av	Average of Monthly Averages Basis			Allocated	Total
Ref/Basis	Account	Description		Dilect	Dampanu	
		DISTRIBUTION PLANT:		17 065	0	17 965
66	374200	Land & Land Rights		17,903	0	96.478
66	374400	Land Easements		90,470		267 353
66	375000	Structures & Improvements		267,333	0	120 272 840
00	376000	Mains		139,272,840	0	4 000 770
66	378000	Measuring & Reg Station Equip-General		4,009,770	0	4,009,770
66	378000	Measuring & Des Station Fouin-City Gate		1,348,160	0	1,348,160
66	379000	Measuring & Neg Station Lyding-City Care		58.480.529	0	58,480,529
66	380000	Services		35 517,112	0	35,517,112
66	381000	Meters		1 241 399	0	1,241,399
66	385000	Industrial Measuring & Reg Sta Equip		530	0	539
66	387000	Other Equipment		130	,	340 050 145
2		TOTAL DISTRIBUTION PLANT		240,252,145		240,222,143
		GAS GENERAL PLANT: (From C-GPL)			874 416	789 843
	389XXX	Land & Land Rights		4/2,0/2	317,700	000,000
	2000000	Comments	20	3,341,818	4,727,472	8,009,230
	390XXX	Structures & improvements		0	3,878,234	3,878,234
	391XXX	Office Furniture & Equipment		2.405,119	42,739	2,447,858
	392XXX	Transportation Equipment		57.227	0	57,227
	393000	Stores Equipment		913,721	862,936	1,776,657
	394000	Tools, Shop & Garage Equipment		186,487	52,359	238,846
50	395000	Laboratory Equipment		43,834	44,694	88,528
	396XXX	Power Operated Equipment		958,464	1,280,258	2,238,722
	397XXX	Communications Equipment		2,367	31,494	33,861
	398000	Miscellaneous Equipment		8,381,112	11,237,954	19,619,066
		IOIAL GAS GENERAL FLAIM		T00 000 F3C	15 043 155	269 913 252

AVISTA UTILITIES	**************************************	(352,537)	98) 0	(2,359,156)	(44,803) (28) (44,831)	(44,130) (1,799,340) (1,803,470) (47,024) (11,700) (58,724)	(1,771,068) (1,	(90,435,298) (4,130,224) (94,565,522)	164,434,799 10,912,931 175,347,730	(33.625.285) 0 (33,625,285)	(2,680,560) (2,		0 (536,229) (536,229)	(33,625,285) (3,241,251) (36,866,536)	130,809,514 7,671,680 138,481,194
ATIONS Report ID: OR-PLT-12A	r 31, 2012	1	Underground Storage Distribution Plant	General Plant TOTAL ACCUMULATED DEPRECIATION	ACCUMULATED AMORTIZATION	General Flant - 303000 Misc IT Intangible IT Plant - 3031XX	General Plant - 390200, 396200 TOTAL ACCUMULATED AMORTIZATION	TOTAL ACCUMULATED DEPR/AMORT	NET GAS UTILITY PLANT before DFIT		0 ADFIL - Gas Flam in Service ADFIL - Common Plant (787900 from C-DTX)				NET GAS UTILITY PLANT
RESULTS OF OPERATIONS	GAS UTILLITY FLANT For Twelve Months Ended Decembe Average of Monthly Averages Basis	Ket/Basis Account	OR-ADEP OR-ADEP	OR-ADEP		OR-AAMT OR-AAMT	OR-AAMT				99 282900	782750		99 283850	

ALLOCATION RATIOS: OR-ALL 99 Not

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,ITIES **********	ced Total	30 138,481,194	0 1,261,012 0 1,679,818 0 142,747 0 0 0 0 3,083,577 80 141,564,771
AVISTA UTILITIES ** OREGON ******	Allocated	7,671,680	0 0 0 0 0 7,671,680
AVISTA UTILITIES ************************************	Direct	130,809,514	1,261,012 1,679,818 142,747 0 3,083,577
ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended December 31, 2012	Average of Monthly Averages Dasis	OR-PLT NET GAS PLANT IN SERVICE	OTHER ADJUSTMENTS: 99 117100 Gas Stored - Recoverable Base Gas 99 164100 Gas Inventory - Jackson Prairie 99 164105 Gas Inventory - Jackson Prairie Expansion 99 164110 Gas Inventory - Mist TOTAL OTHER ADJUSTMENTS NET RATE BASE

ALLOCATION RATIOS: OR-ALL 99 Not ?

	EGON ***** Total				112,506	3,788,583	955,538 955,538	48,221 48,221	255,310 913,780 1,169,090	913,780 5,070,179	
	Direct Allocated			Ш	112,506	3,788,583	•		255,310	4,156,399	
	Total				112,506	3,788,583	865,559	48,221	255,310	5,070,179	
	Direct Allocated						865,559	48,221	913,780	913,780	
	Direct				112,506	3,788,583			255,310	4,156,399	
	Assigned or Allocated to Gas-South				112,506	3,788,583	865,559	48,221	255,310	5,070,179	Gas-South 8.067% 28.669%
	Assigned or Allocated to Gas-North				625,322	48,365 3,666,830 6,945,526 10,660,721	2,134,015	90,536 31,835 119,979 31,679	73,608 249,606 2,814,885	14,100,928	Gas-North 19.889%
Report ID: OR-DEPX-12A	Assigned or A Allocated to Electric to	10,710,229 8,975,915 8,366,039 28,052,183	10,730,724	11,051,385 20,791,384 31,842,769			2,620,212 302,964 972,541 7,730,052 308,272	333,738	12.385.132	83,010,808	Electric 72.044%
	System	10,710,229 8,975,915 8,366,039 28,052,183	10,730,724	11,051,385 20,791,384 31,842,769	625,322 112,506 737,828	48,365 3,666,830 6,945,526 3,788,583 14,449,304	2,620,212 302,964 972,541 10,729,626	424,274 149,188 168,200 31,679	73,608 249,606 255,310	102,181,915	on 4-Factor
RESULTS OF OPERATIONS GAS-SOUTH DEPRECIATION EXPENSE For Twelve Months Ended December 31, 2012 Average of Monthly Averages Basis	DeffRosie	Electric Production Steam (ED-AN) Hydro (ED-AN) Other (ED-AN) Total Electric Production	Electric Transmission ED-AN Total Electric Transmission	Electric Distribution ED-ID ED-WA Total Electric Distribution	Gas Underground Storage GD-AN GD-OR Total Gas Underground Storage	Gas Distribution GD-AN GD-ID GD-WA GD-OR Total Gas Distribution	General Plant ED-AN ED-ID ED-WA	CD-AN CD-ID CD-WA 8 GD-AA	GD-AN GD-UD GD-WA GD-OR	Total General Plant Total Depreciation Expense	Allocation Ratios: Service - Elec/Gas North/Oregon 4-Factor

	Total			999	8,437	633,690	106,807	745,002				760,187	
	Direct Allocated			999	999	633,690	106,807	740,497		2,337	2,337	743,499	
	Direct				277,7		4,505	4,505			4,411	16,688	
	Total			999	7,772 8,437	633,690	106,807	745,002		2,337	6,748	760,187	
	Direct Allocated			999	999	633,690	106,807	740,497		2,337	2,337	743,499	
	Direct				7,772 7,7,7		4 505	4,505			4,411	16,688	
AVISTA UTILITIES	Assigned or Allocated to Gas-South			999	7,772 8,437	633,690	106,807	745,002		2,337	6,748	760,187	Gas-South 8.067% 28.669%
AV	Assigned or Allocated to Gas-North			1,640 2,073	3,231 23,217 30,881	1,562,347	265,744	1,830,420	227	5,763	5,763	1,867,291	Gas-North 19.889% 71.331%
Report ID: OR-AMTX-12A	Assigned or Allocated to Electric	917,922 95,373 1,013,295	24,131 2,843 26,974	5,942	13,584	5,659,295 213,298	321,599	6,197,938		20,875	30,478	7,282,269	Electric 72.044% 0.000%
	System Total	917,922 95,373 1,013,295	24,131 2,843 26,974	8,247	3,951 23,217 7,772 52,902	7,855,332	321,599 372,551 2,329	8,773,360	722	28,975	9,603 4,411 42,989	9,909,747	
		ED-AN ED-AN	ED-WA ED-WA	CD-AA	GD-ID GD-WA GD-OR	CD-AA ED-AN	ED-WA GD-AA GD-AA	GD-OR .	GD-AN	CD-AA	ED-AN GD-OR		ctor
RESULTS OF OPERATIONS GAS-SOUTH AMORTIZATION EXPENSE For Twelve Months Ended December 31, 2012 for Twelve Months Average Basis	Average of Monthly reveages trees	Retribasis Production/Transmission Franchises (302000) Misc Intangible Plt (303000) Total Production/Transmission	Distribution Franchises (302000) Misc Intangible Plt (303000) Total Distribution	General Plant - 303000	Total General Plant - 303000	Miscellaneous IT Intangible Plant - 3031XX	80	GD- Total Miscellaneous IT Intangible Plant - 3031XX	Gas Underground Storage Total Gas Underground Storage	General Plant - 390200, 396200	Total General Plant - 390200, 396200	Total Amortization Expense	Allocation Ratios: Service - 7 Elec/Gas North/Oregon 4-Factor 8 Gas North/Oregon 4-Factor

			200	Division and a second						
RESULTS OF OPERATIONS GAS-SOUTH ACCUMULATED DEPRECIATION For Twelve Months Ended December 31, 2012 Average of Monthly Averages Basis		Report ID: OR-ADEP-12A	<	AVISTA UTILITIES						
Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	Direct	Direct Allocated	Total	Direct	Direct Allocated	Total
Electric Production Steam (ED-AN) Hydro (ED-AN) Other (ED-AN) Tasal Electric Production	(274,912,306) (111,511,148) (75,306,336) (461,729,790)	(274,912,306) (111,511,148) (75,306,336) (461,729,790)								
Electric Transmission ED-AN Total Electric Transmission	(178,920,617)	(178,920,617)								
Electric Distribution ED-ID ED-WA Total Electric Distribution	(137,452,476) (221,407,942) (358,860,418)	(137,452,476) (221,407,942) (358,860,418)								
Gas Underground Storage GD-AN GD-OR Total Gas Underground Storage	(12,158,884) (352,537) (12,511,421)		(12,158,884)	(352,537)	(352,537)		(352,537)	(352,537)		(352,537)
Gas Distribution GD-AN GD-ID GD-WA GD-OR Total Gas Distribution	(1,429,284) (51,469,037) (101,688,789) (86,492,503) (241,079,613)		(1,429,284) (51,469,037) (101,688,789) (154,587,110)	(86,492,503)	(86,492,503)		(86,492,503)	(86,492,503)		(86,492,503)
General Plant ED-AN ED-ID ED-ID ED-WA CD-AA CD-AA	(32,670,888) (5,602,839) (10,170,064) (24,866,521) (10,702,671)	(32,670,888) (5,602,839) (10,170,064) (17,914,837) (8,418,828)	(4,945,702) (2,283,843)	(2,005,982)		(2,005,982)	(2,005,982)		(2,005,982)	(2,005,982)
CD-02 CD-WA CD-WA 6D-AA	(4,472,417) (2,017,260) (1,231,903) (966,502)	(3,518,048) (1,586,797)	(954,369) (430,463) (878,729) (966,502)	(353,174)		(353,174)	(353,174)		(353,174)	(353,174)
GD-DD GD-WA GD-OR Total General Plant	(2,160,913) (2,160,913) (3,454,301) (99,260,556)	(79,882,301)	(2,160,913) (2,160,913) (13,564,798)	(3,454,301)	(3,454,301)	(2,359,156)	(3,454,301)	(3,454,301)	(2,359,156)	(5,813,457)
Total Accumulated Depreciation	(1,352,362,415)	(1,079,393,126)	(180,310,792)	(92,658,497)	(90,299,341)	(2,359,156)	(92,658,497)	(90,299,341)	(2,359,156)	(92,658,497)
Allocation Ratios: Service - Elec/Gas North/Oregon 4-Factor 8 Gas North/Oregon 4-Factor	ogon 4-Factor 4-Factor	Electric 72.044% 0.000%	Gas-North 19,889% 71,331%	Gas-South 8,067% 28,669%						

	Total			(28)	(44,831)	(1,592,039)	(167,301)	(1,803,470)		(11,700)	(47,024)	(1,907,025)	
	nananan OREGON aaaaaaa Direct Allocated			(28)	(28)	(1,592,039)	(167,301)	(1,759,340)		(11,700)	(11,700)	(1,771,968)	
	Direct				(44,803)		(44 130)	(44,130)			(47,024)	(135,957)	
	Total			(28)	(44,831)	(1,592,039)	(167,301)	(1,803,470)		(11,700)	(47,024)	(1,907,025)	
	Direct Allocated			(28)	(28)	(1,592,039)	(167,301)	(1,759,340)		(11,700)	(11,700)	(1,771,068)	
	Direct				(44,803)			(44,130)			(47,024)	(135,957)	
AVIOLA CHILLIA	Assigned or Allocated to Gas-South			(28)	(44,803)	(1,592,039)	(167,301)	(1,803,470)		(11,700)	(47,024)	(1,907,025)	Gas-South 8.067% 28.669%
	Assigned or Allocated to Gas-North			(68) (9,232) (40,966)	(82,452)	(3,925,134)	(416,260)	(4,355,137)	(239,291)	(28,846) (968) (1,778)	(1,863)	(4,760,601)	Gas-North 19.889% 71.331%
Keport ID: OR-AAMT-12A	Assigned or Allocated to Electric	(6,008,673) (585,907) (6,594,580)	(60,706) (20,921) (81,627)	(248)	(34,278)	(14,218,030)	(287,244)	(15,299,387)		(104,487) (3,569) (6,554) (39,729)	(110,678)	(22,274,889)	Electric 72.044% 0.000%
Ō	System	(6,008,673) (585,907) (6,594,580)	(60,706) (20,921) (81,627)	(344) (43,262) (40,966)	(82,452) (44,803) (211,827)	(19,735,203)	(287,244) (283,561) (13,743)	(44,130)	(239,291)	(145,033) (4,537) (8,332) (39,729)	(110,678) (1,863) (47,024)	(28,942,515)	
ATION		ED-AN ED-AN	ED-WA ED-WA	CD-AA	GD-WA GD-OR		ED-WA GD-AA	GD-OR 031XX	GD-AN	CD-AA CD-ID CD-WA	ED-WA GD-WA GD-OR		ctor
RESULTS OF OPERATIONS GAS-SOUTH ACCUMULATED AMORTIZATION For Twelve Months Ended December 31, 2012 Average of Monthly Averages Basis	D-effBoois	Production/Transmission Franchises (302000) Misc Intangible Pit (303000) Total Production/Transmission	Distribution Franchises (302000) Misc Intangibie Plt (303000) Total Distribution	General Plant - 303000	Total General Plant - 303000	Miscellaneous IT Intangible Plant - 3031XX	000	GD-Total Miscellaneous IT Intangible Plant - 3031XX	Gas Underground Storage Total Gas Underground Storage	General Plant - 390200, 396200		Total General Plant - 390200, 396200 Total Accumulated Amortization	Allocation Ratios: Service - Elec/Gas North/Oregon 4-Factor

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RESULTS OF OPERATIONS	report to											
COMMON GENERAL PLANT For Twelve Months Ended December 31, 2012	1		Ö	Gas-South Copy					0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	INC *********	GON GAS ***	******
Average of Monthly Averages Basis]	********	*** ELECTRIC	***********	***********	1	*** GAS NORT	H	T Last	Total Direct Oreston	Allocated	Total
Ref/Basis Account Description	Total	Direct - Wa I	Direct - Idaho	Allocated	Total	Direct - Wa D	Direct - Idaho	Allocated	l otal	Med - Oregon	- Composition	
Vocasion of Sand Rights						•	c	0	0	0	0	0
ED WA / ID / AN	385,053	0	362,279	22,774	385,053	0 ;	0	0 0	477 164	0	0	0
GD-WA/ID/AN	477,164	0	0	0	0 0	477,104	0 0	0	0	472,075	0	472,075
GD-OR / AS	472,075	0	0	0	0 0	> 0	0	0	0	0	0	0
GD-AA	0	0	0	0	000 100 0	0 0	0	783,449	783,449	0	317,768	317,768
CD-AA	3,939,109	0	0 00 00	754,097	048 612	100 445	93,299	63,593	257,337	0	0	0
CD-WA/ID/AN	1,205,949	370,266	343,923	3 005 087	4.171.557	577,609	93,299	847,042	1,517,950	472,075	317,768	789,843
TOTAL ACCOUNT	6,479,350	3/0,200	100,007	1000000								
390XXX Structures & Improvements			000	222 443	8 800 A78	0	0	0	0	0	0	0
ED-WA / ID / AN	5,802,428	483,547	1,985,439	2,44,666,6	071,200,0	1 884 256	0	0	1,884,256	0	0	0
GD-WA/ID/AN	1,884,256	0	0	0 0	o 0	0	0	0	0	3,341,818	0	3,341,818
GD-OR / AS	3,341,818	0 0	0 0	> 0	0	0	0	0	0	0	0	0
GD-AA	0	0	0 0	199010 CF	42 219 661	0	0	11,655,472	11,655,472	0	4,727,472	4,727,472
CD-AA	58,602,605	0	3 945 383	4.268.533	13,443,840	1,418,763	1,070,296	1,157,959	3,647,018	0	4 777 477	000 000 8
CD-WA/ID/AN	17,090,838	2,442,747	5 030 833	40 821 636	61 465 929	3,303,019	1,070,296	12,813,431	17,186,746	3,341,818	4,121,412	0,000,000
TOTAL ACCOUNT	86,721,965	3,713,471	2,730,044									
391XXX Office Furniture & Equipment				2 400 462	4 377 120	0	0	0	0	0	0	0 (
ED-WA/ID/AN	4,377,120	1,875,061	1,65,11	2,470,402	07111111	0	0	4,130	4,130	0	0	0 (
GD-WA/ID/AN	4,130	0	0	0 0	0 0	0	0	0	0	0	0	0
GD-OR / AS	0	0	0 0	0	o C	0	0	316,012	316,012	0	127,010	127,010
GD-AA	443,022	0 0	0 0	22 401 076	33 501 076	0	0	9,248,555	9,248,555	0	3,751,224	3,751,224
CD-AA	46,500,855	0	0	40.010	40 010	0	0	10,854	10,854	0	0	0
CD-WA/ID/AN	50,864	0	0	22 021 640	27 018 206	0	0	9,579,551	9,579,551	0	3,878,234	3,878,234
TOTAL ACCOUNT	51,375,991	1,875,061	166,11	30,031,340	on the same							
392XXX Transportation Equipment				353 007 3	302 000 21	0	0	0	0	0	0	0
ED-WA/ID/AN	17,229,396	7,853,418	2,937,442	0,438,330	065,577,1	1 308 201	1 596 318	1,069,678	6,974,287	0	0	0
GD-WA/ID/AN	6,974,287	0	0	0 0	0 0	U	0	0	0	2,405,119	0	2,405,119
GD-OR / AS	2,405,119	0	0	0 0	9 0		0	0	0	0	0	0
GD-AA	0	0	0	0	0 .00	0 0		105 371	105,371	0	42,739	42,739
CD-AA	529,797	0	0	381,687	381,687	220 673	150 080	325 326	805,979	0	0	0
CD-WA/ID/AN	3,777,022	1,182,081	589,728	1,199,234	2,9/1,043	0.000 S	1 756 298	1.500,375	7,885,637	2,405,119	42,739	2,447,858
	1010000	007 3500	2 527 170	X 0 0 457	071.282.07	4,020,04	200000		-			

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RESULTS OF OPERATIONS	CHOIN												
COMMON GENERAL PLANT For Twelve Months Ended Decemi	COMMON GENERAL PLANT For Twelve Months Ended December 31, 2012	C-GPL-12A		Ga	Gas-South Copy								
Average of Monthly Averages Basis	vverages Basis	7		**** ELECTRIC	**********	*********	**** ELECTRIC ************************************	** GAS NORTH	********* F	***********	*********OKE	GON GAS	Total
Ref/Basis Account Description	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa Direct - Idaho	irect - Idaho	Allocated	Total D	Total Direct - Oregon	Allocated	
393000	Stores Equipment	000	10 730	14 745	369 845	395.329	0	0	0	0	0	0 (00
66	ED-WA/ID/AN GD-WA/ID/AN	395,329 84,271	0	0	0	00	84,271	00	00	84,271	57,227	0 0	57,227
66	GD-OR / AS	57,227	0 0	00	0	0	0	0	0	0	0 0	0 0	00
20 00	CD-AA	0	0	0	0	0 1 878 1	30 519	40.100	343,927	414,546	0	0	0
6	CD-WA/ID/AN	1,942,669	112,500	162,564	1,637,649	1,923,452	114,790	40,100	343,927	498,817	57,227	0	57,227
394000	Tools, Shop, & Garage Equipment	000 200 0	1 140 625	701 07F	1 747 138	3.267.080	0	0	0	0	0	0	0 0
66	ED-WA/ID/AN	3,267,080	0,147,030	0	0	0	1,212,195	444,436	425,426	2,082,057	0	0 0	012 721
66	GD-WA/ID/AN	6,064,057	0	0	0	0	0	0	0	0	913,721	0 262 433	362 433
66	GD-OR / AS	1 264.198	0	0	0	0	0	0 (901,765	901,765	0 0	500,503	500,503
90 t-	CD-AA	6,204,329	0	0	4,469,847	4,469,847	7 961	2 149	62.313	72,323	0	0	0
- 0	CD-WA/ID/AN	338,927	28,979	7,923	229,702	266,604	1,007	446 585	2.623.483	4,290,124	913,721	862,936	1,776,657
	TOTAL ACCOUNT	14,070,312	1,178,814	378,030	0,440,08/	6,003,031	1,440,000						
395000	Laboratory Equipment			1	2,2	000 000	c	0	0	0	0	0	0
66	ED-WA/ID/AN	1,042,039	175,429	94,847	111,103	1,042,030	67.868	22.134	118,549	208,551	0	0	0
66	GD-WA/ID/AN	208,551	0	0 0	o C	0	0	0	0	0	186,487	0	186,487
66	GD-OR / AS	186,487	0	0	0	0	0	0	58,887	58,887	0	23,667	700,62
80	GD-AA	364 663	0	0	256,234	256,234	0	0	70,738	70,738	0 0	169,87	160'07
7	CD-AA	105,485	0.483	3.027	141,261	153,771	2,572	821	38,321	41,714	0 100	62.558	238 845
6.	CD-WA/ID/AN	077 070 C	184 912	97.874	1,169,258	1,452,044	70,440	22,955	286,495	379,890	180,487	24,330	201010
	TOTAL ACTOR	2010.113	104,714										

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BEET IT TO OF OPERATIONS	ATIONS	Report ID:		AI	AVISTA UTILITIES	S							
COMMON GENERAL PLANT For Twelve Months Ended Decem	COMMON GENERAL PLANT For Twelve Months Ended December 31, 2012	C-GPL-12A		S	Gas-South Copy							**************************************	***************************************
Average of Monthly Averages Basis	Averages Basis		*********	**************************************	****	***********	***************************************	Direct - Idaho	H ************************************	Total D	Total Direct - Oregon	Allocated	Total
Ref/Basis Account	Account Description	Total	Direct - Wa	Direct - Idaho	Allocated	10101		Ollect - Adding					
								1	•	c	c	0	0
	396XXX Power Operated Equipment	36 310 815	16.715.974	10,291,975	9,302,866	36,310,815	0	0	0 000	4 717 003	o c	0	0
66	ED-WA/ID/AN	4 212 003	0	0	0	0	2,643,595	801,700	700,798	4,414,033	NEO CV	0	43.834
66	GD-WA/ID/AN	43 834	0	0	0	0	0	0	0 0	0 0	10,04	0	0
66	GD-OR / AS	+5,05+	9 0		0	0	0	0	0	0	>		44.604
90	GD-AA	0	0	0 0	001 000	200 150	0	0	110,192	110,192	0	44,094	44,094
L	CD-AA	554,036	0	0	375,130	1 200 163	73 020	110.577	144,151	327,748	0	0	
6	CD-WA/ID/AN	1,535,911	269,171	407,616	331,370	37 018 178	2716.615	912,277	1,021,141	4,650,033	43,834	44,694	88,528
	TOTAL ACCOUNT	42,656,689	16,985,145	165,699,01	10,233,332	37,310,120							
													,
CXXX79F	197XXX Communication Equipment					101 0101	o	0	0	0	0	0	0
00	FD-WA/ID/AN	45,570,401	7,601,343	2,747,702	35,221,356	104,0/0,04	201 130	446 570	c	999.655	0	0	0
66	NA / CL / AW CD	999.655	0	0	0	0	021,666	440,044	• •	0	958 464	0	958,464
66	GD-WA/ ID/ AN	048 464	0	0	0	0	0	0	2	2000		284 663	284 663
66	GD-OR / AS	101,000	0 0	c	0	0	0	0	708,266	708,266	> 0	202,500	200, 200
00	GD-AA	676766	0 0	0 0	8 801 366	8 891 366	0	0	2,454,616	2,454,616	0	565,586	000,000
_	CD-AA	12,341,577	0	0 000	6,000,000	0 3 50 5 90	890 66	863,499	1,574,042	2,536,609	0	0	
o	CD-WA/ID/AN	11,887,199	365,190	3,183,078	3,602,326	2000000	A01 C23	1 310 028	4.736.924	6,699,146	958,464	1,280,258	2,238,722
	TOTAL ACCOUNT	72,750,225	7,966,533	5,930,780	49,915,044	03,812,337	1076,134	200000000					
									•	c	c	0	0
398000	M	101 00	0	2.299	17,822	20,121	0	0	0	0			c
66	ED-WA/ID/AN	171,07			0	0	0	0	0	>	0 100		7367
66	GD-WA/ID/AN	0	9 (0	0	0	0	0	2,367		100,2
66	GD-OR / AS	2,367	0	> 0	0		0	0	0	0	0	0	9
. 60	GD-AA	0	0	0	0 000	020 100	0	0	77,647	77,647	0	31,494	31,494
	CD-AA	390,403	0	0	797,187	707107	0	:=	1.075	1,094	0	0	0
- 0	CD-WA/ID/AN	5,129	31	41	3,903	CC0,4	0	=	78 727	78.741	2,367	31,494	33,861
	TOTAL ACCOUNT	418,020	31	2,340	303,047	305,418	0						
							1	010.000	100 170 55	\$59 746 635	8 381 112	11,237,953	19,619,065
	TOTAL GENERAL PLANT	309,938,448	43,432,971	27,446,972	166,672,805	237,552,748	13,283,695	5,651,849	120,150,55	25,100,000			
	TOTAL GENERAL FLAM												and the second
ALLOCATION RATIOS.	TOS:		2,000,000		72.044%				19.889%				8.057%
	Elec/Gas North/Oregon 4-Factor		100.000%		0.000%				71.331%				0.000%
	Gas North Oregon 4-ractor		100.000%		78.661%				0.000%				0.000%
OR-ALL 99	Not Allocated		0.000%		0.000%								

RESULTS OF OPERATIONS	OPERATIO	NS	Report ID:		A	AVISIA CILLAIRES	2							
COMMON INTANGIBLE PLANT For Twelve Months Ended December	TANGIBI.	COMMON INTANGIBLE PLANT For Twelve Months Ended December 31, 2012	C-IPL-12A		Ga	Gas-South Copy								
Average of Monthly Averages Basis	nthly Avera	ges Basis			TLUESTERS AND THE PLANT CARREST CONTRACTOR OF THE PROPERTY OF	********* (1.	* **********		***** GAS NC	жтн ******		********** OREGON GAS##########	30N GAS*****	
n fm-di	Account	Deceriotion	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa D	Direct - Idaho	Allocated	Total	Direct	Allocated	LOUR
Kel/Basis	Account													
	303000	Intangible Plant			10000			c	o	0	0	0	0	0
00		ED-WA / ID / AN	2,035,761	153,179	0	1,882,582	2,035,761	0	000		1 140 249	0	0	0
66		MA / III / MN - US	1.140,249	0	0	0	0	964,981	1/2,200	•	0	410 126	0	410,126
99		100 CB / 48	410.126	0	0	0	0	0	0	0 0	> 0	C	0	0
66		GD-OR/ AS	0	0	0	0	0	0	0	0	0	0	0 0 0	9 980
00		GD-AA	117 261	0	0	89,126	89,126	0	0	24,605	24,605	> 0	000	0
7		CD-AA	194 058	0	0	152,648	152,648	0	0	41,410	41,410	201 014	080 0	420.106
0		TOTAL ACCOUNT	3,903,905	153,179	0	2,124,356	2,277,535	964,981	175,268	66,015	1,206,264	410,120	2016	
	202100	Miss Interneible PlantMainframe Software	Software					ð	•	c	c	0	0	0
0	202100	TOTAL MINISTER AND	2 507.614	1,607,763	18,623	881,228	2,507,614	0	0 (0 0	0 0		0	0
66		CD WA (ID AN	0	0	0	0	0	0	0	0 0	0 0	44 505	0	44,505
66		GD-WA/ ID/ AIN	44.505	0	0	0	0	0	0	0	0 270 273	0	534.042	534,042
5		Service Services	1 862 785	0	0	0	0	0	0	1,528,743	241,075,1		3 059 748	3.059.748
00 t		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	37,929,190	0	0	27,325,705	27,325,705	0	0	7,543,737	1,545,737	o C	0	0
- (CD-MA (ID / AN	0	0	0	0	0	0	0	000,0000	0 040 400	44 505	3.593.790	3,638,295
Α.		TOTAL ACCOUNT	42,344,094	1,607,763	18,623	28,206,933	29,833,319	0	0	8,8/2,480	0,0/2,100			
	01100	,							,	•	•	o	0	0
90	202110		240,827	0	0	240,827	240,827	0	0 (0 000	10.01	0	0	0
8 8		GD-WA /ID / AN	19,012	0	0	0	0	0	o 0	19,012	210,51	1.231	0	1,231
00		GD-OR / AS	1,231	0	0	0	0	0 0	> 0	0 0	0	0	0	
o		GD-AA	0	0	0	0	0	0 0	0 0	406 625	496 625	0	201,432	201,432
7		CD-AA	2,496,985	0	0	1,798,928	1,798,928	0 0	0 0	0	0	0	0	
- 00		CD-WA/ID/AN	0	0	0	0	0		0	515 637	515 637	1,231	201,432	202,663
,		TOTAL ACCOUNT	2,758,055	0	0	2,039,755	2,039,733	>		2000				
											100 100 01	445 967	3 805 202	4.261,064
		TOTAL	49,006,054	1,760,942	18,623	32,371,044	34,150,609	964,981	175,268	9,454,132	10,594,381	453,602	70000	
ALLOCATION RATIOS:	V RATIOS:				**	72 04462				19.889%				8.067%
OR-ALL	7	Elec/Gas North/Oregon 4-Factor		100.000%		0.000%				71.331%				28,669%
OR-ALL	60	Gas North/Oregon 4-Factor		100.000%		78.661%				21.339%				0.000%
OR-ALL	ο 8	Elec/Gas North 4-Factor		0.000%		0.000%				0.000%				2000

AVISTA UTILITIES	Gas-South Copy	ric Gas North Oregon Gas	94) (6,608,859) (2,680,560) 0 0 0 91) (398,532) 0 64) (60,311) (24,462) 49) (7,067,702) (2,705,022)	4% 19.889% 8.067% 17.331% 28.669% 1.000% 0.000% 0.000% 0.000%
		Electric	(23,939,294) 0 (1,469,091) (218,464) (25,626,849)	72.044% 0.000% 78.661% 0.000%
		Total	(33,228,713) 0 (1,867,623) (303,237) (35,399,573)	100.000% 100.000% 100.000% 0.000%
Report ID:	C-DTX-12A		Report APL)	
IONS	COMMON ACCUMULATED DEFERRED FIT For Twelve Months Ended December 31, 2012	nthly Averages Basis Account Description	Deferred FIT - Common Plant (For Report APL) 282900 CD-AA 282900 GD-AA 282900 CD-WA / ID / AN 283750 CD-AA	S: Elec/Gas North/Oregon 4-Factor Gas North/Oregon 4-Factor Elec/Gas North 4-Factor Not Allocated
OPERAT	CCUMUI	Account	282900 282900 282900 283750	0N RATIO 7 8 9 99
RESULTS OF OPERATIONS	COMMON A	Average of Monthly Averages Basis Ref/Basis Account Description	L 8 6 L	ALLOCATION RATIOS: OR-ALL OR-ALL OR-ALL OR-ALL 9 OR-ALL 99

Oregon

CALCULATION OF CONVERSION FACTOR: OREGON GAS

Twelve Months Ending December 31, 2012

Revenues			1.000000
Expense:			
Uncollectibles (1)			0.004889
Commission Fees (2)			0.002500
Energy Resource Supplier Assessment (3)			0.000751
Franchise Fees (4)			0.020543
Constitution of Constitution and Constitution of the Constitution			
Oregon Excise Tax (5)			0.073820
Total Expense		· ·	0.102503
Net Operating Income Before FIT			0.897497
Federal Income Tax @ 3:	5.00%	72	0.314124
REVENUE CONVERSION FACTOR		_	0.583373
NOTES:			
(1) Calculation of Effective Uncollectible Rate:			
Net Actual Write-Offs 3 year average* Divided by:		480,835.00	
Direct Gas Revenues (2)		98,342,326.00	
EFFECTIVE RATE			0.004889
 From Uncollectible Adjustment Workpapers/ Resu Excludes Sales for Resale 	ilts of Operations		
Excludes Sales for Resale			
(2) Revenues Per 2012 Results of Operations "Total of	Gas Revenues"		
Rate per the 2012 Gross Revenue Fee Statement			
(3) Calculation of Energy Resource Supplier Assessm	ent		
Payment for 06/12 fiscal year *		73,846	
Divided by:		09 242 226	
Total Direct Gas Revenues for 2012* EFFECTIVE RATE	-	98,342,326	0.000751
* As reported to Oregon D.O.E.		÷	//
(A) Colodor Crossin For Boto			
(4) Calculation of Franchise Fee Rate Total Accrual for twelve months ended 12/31/12 *	3,650,378.00		
Less: "In Excess of 3% Franchise Fees"**	1,630,105.00		
6 3.11		2,020,273	
Divided by: Direct Gas Revenues (2)		98,342,326	
EFFECTIVE RATE	-		0.020543
* Adjusted to actual 2012 per Franchise Tax Adjust	ment Workpapers		
** Per Revenue Runs Schedule 460			
(5) Calculation of effective Oregon Excise Tax:			
Net Income attributible to Oregon-NOT USED		1.000000	
Multiplied by:		0.076000	
Oregon Excise Tax Adjusted Rate	<u>~</u>	0.076000	
Adj For: Uncollectible Rate	0.004889	The first of property of	
Commission fees	0.002500		
ERSA	0.000751		
Franchise Fees EFFECTIVE RATE = (0.0760	0.020543	0.028683	0.073820
		V-VI40V0.1 1.1	

Prep by:

Mgr. Review:

Oregon

Twelve Months Ending December 31, 2012 Uncollectible Accounts Adjustment - Type I

		Rate	Adjustments
C	PERATING REVENUES	***************************************	
1	Total General Business		
2	Transportation		
3	Other		
4	Total Operating Revenues		0
C	PPERATING EXPENSES		
5	Gas Purchased		
6	Operations & Maintenance		
	Uncollectible expense adjustment		(87,420)
7	Administrative & General		
	Commission fees adjustment		
	Energy Resource Supplier Assessment ad	j	
8	Taxes Other Than Income		
	Franchise Fee		
9	Depreciation & Amortization		
10	Total Operating Expenses		(87,420)
11 C	PERATING INCOME BEFORE INCOME TA	AX	87,420
П	NCOME TAXES		0
12	Current Federal Income Taxes	0.350000	28,272
13	Deferred Federal Income Taxes		
14	State Income Taxes	0.076000	6,644
15	Total Income Taxes		34,916
16 N	NET OPERATING INCOME		52,504

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AVISTA UTILITIES Oregon Jurisdiction Twelve Months Ending December 31, 2012 Uncollectible Accounts

Uncollectible Accounts per Results Reports-904.xx

\$568,255

3 Year Average Uncollectibles at 12/12 Revenue

(98,342,326 x .48894%)

480.835

Increase (Decrease) in Uncollectible Accounts

(\$87,420)

	12 ME Dec	Net Write-Offs	Operating Revenue (1)	% of Revenue
Actual Net Write-Offs				
Three Year Average Calculation	2010	418,376	97,699,468	0.43%
	2011	533,434	105,493,975	0.51%
	2012	524,105	98,342,326	0.53%
Three Year Average Uncollectibles as Percent of Revenue	e			0.48894%
Oregon Jurisdicition /Gross Write-offs - (DR) Acct. 144.200)		UA/2	966,738
Oregon Jurisdicition Reinstatements (CR) 144.600			U/A-2	(243,330)
Oregon Jurisdicition Recoveries (CR) 144.700			UA-2_	(199,303)
Actual Net Write-offs				\$524,105

(1) Excludes Sales for Resale

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Ferc Acc	t Juris	dictio: Accountin	Beginning Balance	Monthly Activity Amt	Ending Balance
144200	OR	201201	13,791,809.00	30,950.93	13,822,760.13
		201202	13,822,760.00	41,811.82	13,864,571.95
		201203	13,864,572.00	46,359.70	13,910,931.65
		201204	13,910,932.00	87,946.84	13,998,878.49
		201205	13,998,878.00	111,120.20	14,109,998.69
		201206	14,109,999.00	123,045.76	14,233,044.45
		201207	14,233,044.00	126,082.03	14,359,126.48
		201208	14,359,126.00	145,492.29	14,504,618.77
		201209	14,504,619.00	105,254.21	14,609,872.98
		201210	14,609,873.00	69,743.77	14,679,616.75
		201211	14,679,617.00	43,594.27	14,723,211.02
		201212	14,723,211.00	35,336.00	14,758,547.02
		Sum	170,608,440.00	966,737.82	171,575,178.38
				UA-1	
144600	OR	201201	(2,097,472.00)	(17,891.17)	(2,115,363.03)
		201202	(2,115,363.00)	(14,306.19)	(2,129,669.22)
		201203	(2,129,669.00)	(14,144.26)	(2,143,813.48)
		201204	(2,143,813.00)	(19,992.29)	(2,163,805.77)
		201205	(2,163,806.00)	(13,256.42)	(2,177,062.19)
		201206	(2,177,062.00)	(15,414.65)	(2,192,476.84)
		201207	(2,192,477.00)	(17,184.14)	(2,209,660.98)
		201208	(2,209,661.00)	(19,688.92)	(2,229,349.90)
		201209	(2,229,350.00)	(23,050.48)	(2,252,400.38)
		201210	(2,252,400.00)	(37,798.69)	(2,290,199.07)
		201211	(2,290,199.00)	(28,589.47)	(2,318,788.54)
		201212	(2,318,789.00)	(22,013.26)	(2,340,801.80)
		Sum	(26,320,061.00)	(243,329.94)	(26,563,391.20)
				UA-1	
144700	OR	201201	(3,052,293.00)	(13,663.87)	(3,065,957.24)
		201202	(3,065,957.00)	(19,994.05)	(3,085,951.29)
		201203	(3,085,951.00)	(20,881.88)	(3,106,833.17)
		201204	(3,106,833.00)	(14,069.44)	(3,120,902.61)
		201205	(3,120,903.00)	(14,048.54)	(3,134,951.15)
		201206	(3,134,951.00)	(15,905.20)	(3,150,856.35)
		201207	(3,150,856.00)	(11,732.83)	(3,162,589.18)
		201208	(3,162,589.00)	(17,463.31)	(3,180,052.49)
		201209	(3,180,052.00)	(15,566.62)	(3,195,619.11)
		201210	(3,195,619.00)	(17,729.58)	(3,213,348.69)
		201211	(3,213,349.00)	(26,117.44)	(3,239,466.13)
		201212	(3,239,466.00)	(12,129.87)	(3,251,596.00)
		Sum	(37,708,819.00)	(199,302.63)	(37,908,123.41)

Prep by:

Mgr. Review:

Oregon

Twelve Months Ending December 31, 2012

Salaries & Wages - Type I

		Rate	Adjustments
	OPERATING REVENUES		
1	Total General Business		
2	Transportation		
3	Other		
4	Total Operating Revenues		0
	OPERATING EXPENSES		
5	Gas Purchased		
6	Operations & Maintenance		(11,018)
	Uncollectible expense adjustment		
7	Administrative & General		(15,502)
	Commission fees adjustment		
	Energy Resource Supplier Assessment adj		
8	Taxes Other Than Income		
	Franchise Fee		
9	Depreciation & Amortization		
10	Total Operating Expenses		(26,520)
11	OPERATING INCOME BEFORE INCOME TAX		26,520
	INCOME TAXES		0
12	Current Federal Income Taxes	0.350000	8,576
13	Deferred Federal Income Taxes		
14	State Income Taxes	0.076000	2,016
15	Total Income Taxes		10,592
16	NET OPERATING INCOME		15,928
	AVERAGE RATE BASE		
17	Utility Plant in Service		(16,254)
18	Less: Accumulated Depreciation & Amortization		
19	Net Utility Plant		(16,254)
20	Accumulated Deferred Income Taxes		
21	Inventory and Other		
22	TOTAL AVERAGE RATE BASE		(16,254)

Prep by:

Mgr. Review:

Date: 03-19-2013

AVISTA UTILITIES Calculation of PUC wage formula

Explanation: Staff's proposal adjusts XX test period wages and salaries in accordance with guidelines followed in previous rate cases. Hence, staff allows wages and salaries to increase based on published CPI projections, and then allows the company to share 50/50 a 10% band around staff's calculated projection.

Line						59.8	100
No.	Source	r i	Officers	Exempt	Non Exempt	Union	Total
1	Avista Data	Annualized Payroll-2009	\$3,154,867	\$41,903,242	\$13,662,603	\$44,228,490	102,949,201
2	Avista Data	Ave. # of Employes (FTE)-2009	12	489	294	683	1,478
3	(1)/(2)	Average Salary	\$262,906	\$85,692	\$46,471	\$64,756	\$69,654
4	CPI Index - See Below	Allowable % Increase	1.07053	1.07053	1.07053	1.09803	0.0
5	Avista Data	Ave. # of Employes (FTE)-2012	11	573	329	681	1,594
6	(3)*(4)*(5)	Projected Payroll	\$3,095,934	\$52,564,499	\$16,367,442	\$48,422,061	\$120,449,935
7	Avista Data	Annualized Payroll-2012	\$3,297,649	\$52,781,728	\$16,809,207	\$49,033,770	\$121,922,354
8	(6)-(7)	Total Difference	\$201,715	\$217,229	\$441,766	\$611,710	\$1,472,419
9	(6)*.10	10% Band - Allowable	\$309,593	\$5,256,450	\$1,636,744	\$4,842,206	\$12,044,993
10	[(8) or (9)] *.5	50% Sharing of Lesser of Difference or Band	\$100,857	\$108,614	\$220,883	\$305,855	\$736,209
11	(6)+/-(10)	Staff Proposed Level	\$3,196,791	\$52,673,113	\$16,588,324	\$48,727,916	\$121,186,144
12	(11)-(7)	Net Payroll Adjustment	(\$100,857)	(\$108,614)	(\$220,883)	(\$305,855)	(\$736,209)
13	Avista Data	O&M Expense as % of Payroll Exp.	62.0%	62.0%	62.0%	62.0%	0.0%
14	(12)*(13)	O&M Expense Adjustment - Systemwide	(\$62,532)	(\$67,341)	(\$136,947)	(\$189,630)	\$0
15	SO	Oregon Allocation Factor	0.0581	0.0581	0.0581	0.0581	0
16	(14)*(15)	O&M Expense Adjustment	(\$3,633)	(\$3,913)	(\$7,957)	(\$11,018)	(\$26,520)
17	Avista Data	Capitalized Labor % of Payroll Exp.	38.00%	38.00%	38.00%	38.00%	0.00%
18	(12)*(17)	Rate Base Adjustment - Systemwide	(\$38,326)	(\$41,273)	(\$83,935)	(\$116,225)	\$0
19	(18)*(15)	Rate Base Adjustment - Oregon	(\$2,227)	(\$2,398)	(\$4,877)	(\$6,753)	(\$16,254)
25	0.17.20.27						

	Annual CPI	Union Increases - Actual		
2010	1.6	3.5	Officers	(\$3,633)
2011	3.2	3.0	Exempt	(\$3,913)
2012	2.1	3.0	Non Exempt	(\$7,957)
	1.07053	1.0980		
9	-		Admin	(\$15,502)

The Company used the method provided by Commission Staff to compute this adjustment. The method uses total Company data and allocates a portion to Oregon. Due to this, detailed data is not avialable for administrative vs. O&M. Therefore, the Company will allocate officers, exempt and non-exempt to administrative and union to O&M.

	Gas South Amt SUM	Transaction Oty SUM	Transaction Amt SUM						
Capital (107,108,163-184) D&M (535-935) Fotal Capital and O&M	1,011,380.58 6,412,049.90 7,423,430.48	1,120,687.35 1,859,736.12 2,980,423.47	50,122,574.62 81,312,314.05 131,434,888.67						
Other (232-242) Non-Utility (417,426) Subs/Overhead/Billing (186) Fotal Other, Non-Utility and Subs	205,918.00 205,918.00	485,474.00 20,465.00 35,708.00 541,647.00	23,339,781.00 1,583,112.00 1,580,195.00 26,503,088.00						
TOTAL	7,629,348.48	3,522,070.47	157,937,976.67		Allocation of	PTO and Ca	Iculation of F	TE's	
Capital (107,108,163-184)	Gas South Amt	Transaction	Transaction	No. of the last of					
	SUM	Oty SUM	Amt SUM c	Allocate PTO D	Total Labor	Rate	PTO Hours	Total Hours	FTE's
Reg				(Based on C)	(C+D)	(C/B)	(D/F)	(B+G)	(H/2080)
Union Exempt Non Exempt Officers	272,812.56 546,809.40 26,120.29	539,526.00 387.132.00 136,242.00 333.00	19,413,658.65 16,712,817,22 3,170,093.07 37,999.93	3,129,116.67 2,693,791.80 510,959.38 6,124.87	22,542,775.52 19,406,609.02 3,681,052.45 44,124.80	35.98 43.17 23.27 114.11	86,961.44 62,398.40 21,959.65 53.67	626,487.44 449,530.40 158,201.65 386.67	301.20 216.12 76.06 0.19
OT Union Exempt Non Exempt	24.331.83 519.40 3,138.78	54,814.00 352.00 1,939.00	4,074,565.64 25,905.94 105,046.25	:	4,074,565.64 25,905.94 105,046.25	74.33 73.60 54.18		54,814.00 352.00 1,939.00	26.35 0.17 0.93
Officers Incentives No Hours/PTO Total	136,648.32 1,010,380.58 1,011,380.58	350.00 1,120,688.00 1,120,687.35	242,495.00 6,339.992.72 50,122,574.62 50,122,574.62	(6,339,992.72)	242,495.00 - 50,122,574.62	0.00 418.64	171,373.16	1,291,711.16	621.01
O&M.	Gas South Amt	Transaction	Transaction				American		
	SUM	Oty SUM B	Amt SUM	Allocate PTO D	Total Labor	Rate	PTO Hours	Total Hours	FTE's
Reg			042777777	(Based on C)	(C+D)	(C/B)	(D/F)	(B+G)	(H/2080)
Union Exempt Non Exempt Officers	2,027,887 53 2,105,978 82 891,038 76 215,900.61	676,520.24 635,605.25 451,591.70 19,575.13	22,712,068,83 28,614,176,04 11,265,430,63 2,789,410,33	3,778,926.07 4,760,942.59 1,872,724.17 464,113.40	26,490,994.90 33,375,118.63 13,128,154.80 3,253,523.73	33.57 45.02 24.92 142.50	112,562.18 105,754.58 75,137.66 3,256.99	789,082.42 741,359.83 526,729.36 22,832.12	379.37 356.42 253.24 10.98
OT Union Exempt Non Exempt	270.313.09 232.11 23.533.74	54,911.20 397.50 11,704.10	4,064,510.60 28,830.14 707,877.85		4,064,510.80 28,830.14 707,877.85	74.02 72.53 60.48	•	54,911.20 397.50 11,704.10	26.40 0.19 5.63
Officers Incentives No Hours/PTO Total	21,627.59 855.537.65 6,412,049.90 6,412,049.90	9,431.00	263,303.69 10,875,706.22 81,312,314.53 81,312,314.05	(10,876,706.22)	263,303.69 - 81,312,314.53	453.04	296,711.40	2,147,016.52	1,032.22
Capital & O&M Total	Gas South Amt	Transaction Oty SUM	Transaction Amt SUM	Allocate PTO	Total Labor	Rate	PTO Hours	Total Hours	FTE's
	A.	8	Fig.	D (Based on C)	E (C+D)	F (C/8)	G (D/F)	H (8+G)	(H/2080)
Reg Union Exempt Non Exempt Officers	2,300,700.09 2,652,788.22 917,159.05 215,900.61	1,022,737.25 587,833.70	45,326,993.26 14,425,523.70	6,908,042.74 7,454,734.38 2,383,683.55 470,238.27	49,033,770.42 52,781,727.64 16,809,207.25 3,297,648.53 121,922,353.84	1		1,415,569.86 1,190,890.22 684,931.01 23,218.79	680.56 572.54 329.29 11.16 1,593.56
OT Union Exempt Non Exempt	294,644.92 751.51 26,672.52	749.50	54,736.08	()	8,139,076.44 54,736.08 812,924.10		(4) (4)	109,725.20 749.50 13,643.10	52.75 0.36 6.56
Officers Incentives No Hours/PTO	21,627.59 992,185.97		505,798.69 17,216,698.94	(17,216,698.94)	505,798.69			-	-
TOTAL Capital and O&M	7,422,430.48	2,980,424.12	131,434,889.15		253,357,242.99		468,084.57	3,438,727.69	1,653.23
CAPITAL & O&M BREAKOUT Capital O&M			38% 62%	v v					
TOTAL WAGES Non-Utility Utility - Reg and Paid-time off Total Wages Oregon %	7,078,733.94 7,078,733.94 5.819	,	1,583,112.00 121,922,353,84 123,505,465.84						

Expenditure Type	305 Incentive/Bonus Pay
Туре	(Multiple Items)

STATUS	Data			
	Sum of Gas South Amt SUM	Sum of Transaction Qty SUM	Sum of Trans	saction Amt SUM
Exempt	1000) -	\$	197,733
Non-Exempt	0	i.e.	\$	30,012
UNION	0	=	\$	14,750
Grand Total	1000	€	\$	242,495

Reg = Non-Benefit Labor/Benefit Labor/Regular Labor

310, 315, 340, 345

320, 325

Expenditure Type	(Multiple Items)
	(Multiple Items)

	Data				
STATUS	Sum of G	as South Amt SUM	Sum of Transaction Qty SUM	Sum of 7	Transaction Amt SUM
Exempt	\$	546,809.40	387,132	\$	16,712,817.22
Non-Exempt	\$	26,120.29	136,242	\$	3,170,093.07
Officer	\$	-	333	\$	37,999.93
UNION	\$	272,812.56	539,526	\$	19,413,658.85
Grand Total	\$	845,742.25	1,063,233	\$	39,334,569.07

Overtime

Expenditure Type	(Multiple Items)	
Туре	(Multiple Items)	

	Data				
STATUS	Sum of Ga	s South Amt SUM	Sum of Transaction Qty SUM	Sum of T	ransaction Amt SUM
Exempt	\$	519.40	352	\$	25,905.94
Non-Exempt	\$	3,138.78	1,939	\$	105,046.25
UNION	\$	24,331.83	54,814	\$	4,074,565.64
Grand Total	\$	27,990.01	57,105	\$	4,205,517.83

PTO/Loadings

	tems)	
Type (Multiple I	tems)	

	Data				
STATUS	Sum of G	as South Amt SUM	Sum of Transaction Qty SUM	Sum of T	ransaction Amt SUM
Exempt	\$	-	2	\$	131.43
Non-Exempt	\$	18	1	\$	87.62
UNION	\$	/ <u>~</u>	348	\$	28,300.13
#N/A	\$	136,648.32		\$	6,311,473.54
Grand Total	\$	136,648.32	350	\$	6,339,992.72

Total Capital	\$ 1,011,380.58	\$ 1,120,687.35	\$ 50,122,574.62
Last year (2011)	\$ 828,776.76	1,031,269	\$ 44,414,105.50
			\$ 5,708,469.12

Expenditure Type	305 Incentive/Bonus Pay
Туре	(Multiple Items)

STATUS	Data					
	Sum of Ga	as South Amt SUM	Sum of Tran	saction Qty SUM	Sum of Tra	insaction Amt SUM
Exempt	\$	20,315.61	\$	82	\$	240,423.19
Non-Exempt	\$	1,110.30	\$	3.43	\$	16,380.50
UNION	\$	201.68	\$	25	\$	6,500.00
Grand Total	\$	21,627.59	\$	-	\$	263,303.69

Reg = Non-Benefit Labor/Benefit Labor/Regular Labor

310, 315, 340, 345

reg - Holl Dellette Laber Dellette Laber Tegata.							
Expenditure Type	(Multiple Items)						
Туре	(Multiple Items)						

STATUS	Data					
	Sum of C	Sas South Amt SUM	Sum of Transaction Qty SUM		Sum of Transaction Amt SUM	
Exempt	\$	2,090,722.71	\$	632,528.66	\$	28,446,371.82
Non-Exempt	\$	891,038.76	\$	451,591.70	\$	11,255,430.63
Officer	\$	215,900.61	\$	19,575.13	\$	2,789,410.33
UNION	\$	2,027,887.53	\$	676,520.24	\$	22,712,068.83
#N/A	\$	15,256.11	\$	3,076.59	\$	167,804.22
Grand Total	\$	5,240,805.72	\$	1,783,292.32	\$	65,371,085.83

Overtime

Expenditure Type	(Multiple Items)
Туре	(Multiple Items)

320, 325

STATUS	Data					
	Sum of G	as South Amt SUM	Sum of T	ransaction Qty SUM	Sum of	Transaction Amt SUM
Exempt	\$	232.11	\$	397.50		28,830.14
Non-Exempt	\$	23,533.74	\$	11,704.10	\$	707,877.85
UNION	\$	270,313.09	\$	54,911.20	\$	4,064,510.80
Grand Total	\$	294,078.94	\$	67,012.80	\$	4,801,218.79

PTO/Loadings

Expenditure Type	(Multiple Items)	
Туре	(Multiple Items)	

330, 335, 520

	Data					
STATUS	Sum of G	as South Amt SUM	Sum of T	ransaction Qty SUM	Sum of T	ransaction Amt SUM
Exempt	\$	(4)	\$	1,062.00	\$	32,199.14
UNION	\$	10.36	\$	8,369.00	\$	222,658.03
#N/A	\$	855,527.29	\$		\$	10,621,849.05
Grand Total	\$	855,537.65	\$	9,431.00	\$	10,876,706.22
Total O & M	\$	6,412,049.90	\$	1,859,736.12	\$	81,312,314.53
Last year (2011)	\$	6,330,450.39	\$	1,826,721.50	\$	77,947,127.44
2301) 621 (23 1 1)	*		0.20		\$	3,365,187.09
	-					
82.61%	\$	12,602.95	\$	2,541.55	\$	138,621.69
17.39%	\$	2,653.16	\$	535.04	\$	29,182.53

	Gas South Amt SUM	Transaction Oty SUM	Transaction Amt SUM						
Capital (107,108,163-184)	1,021,322.87	1,003,479.55	41,160,595.54						
O&M (535-935)	5,802,953.12	1,756,165.21	70,628,722.02						
Total Capital and O&M	6,824,275.99	2,759,644.76	111,789,317.56						
		405 700 64	20.478.932.55						
Other (232-242) Non-Utility (417,426)	-	465,728.61 9,837.23	772,265.03						
Subs/Overhead/Billing (186)	194,055.17	18,523.04	728,034.93						
Total Other, Non-Utility and Subs	194,055.17	494,088.88	21,979,232.51						
TOTAL	7,018,331.16	3,253,733.64	133,768,550.07		Allocation of	PTO and C	doubtion of F	TF'e	
					Allocation of	r TO und O	iculuion or i		
Capital (107,108,163-184)	Gas South Amt	Transaction Otv SUM	Transaction Amt SUM	Allocate PTO	Total Labor	Rate	PTO Hours	Total Hours	FTE's
	* *	8	c	D (Based on C)	E (C+D)	F (C/B)	G (D/F)	H (B+G)	(H/2080)
Reg									
Union	330,479,15	522,751.32	17,034,281.02	2,932,211.51	19,966,492.53	32.59 40.13	89,984.28 53,784.62	612,735.60 366,238.98	294.58 176.08
Exempt Non Exempt	486,457.27 16,628.25	312,454,36 115,542,42	12,539,683.90 2,393,650.47	2,158,529.93 412,033.21	14,698,213.83 2,805,683.68	20.72		135,431.42	65.11
Officers	10,020.20	739.20	90,621.30	15,599.18	106,220.48	122.59	127.24	866.44	0.42
OT								10000000	
Union	38,164.44	50,651.26	3,420,475.77		3,420,475.77	67.53		50,651.26	24.35
Exempt	001.00	1 222 00	17.59		17.59 49,662.32	37.26	- 2	1,332.99	0.64
Non Exempt Officers	991.82	1,332.99	49,662.32		49,002.32	37,20	-	1,332.89	0.04
Incentives	5.000.00		113,829.34		113,829.34				
No Hours/PTO	143,601.94	8.00	5,518,373.83	(5,518,373.83)	*9	0.00			-
Total	1,021,322.87	1,003,479.55	41,160,595.54	-	41,160,595.54	320.82	163,785.13	1,167,256.68	561.18
	1,021,322.87	1,003,479.55	41,160,595.54						
O&M	Gas South Amt	Transaction	Transaction	Allereda DZO	Tatalifation	Dete	PTO Hours	Total Hours	FTE's
	SUM	Oty SUM	Amt SUM	Allocate PTO	Total Labor	Rate	G	H H	1
			24	(Based on C)	(C+D)	(C/B)	(D/F)	(B+G)	(H/2080)
Reg Union	1,985,192.65	684,808.73	20,583,151.87	3,678,845.21	24,261,997.08	30.06	122,396.48	807,205.21	388.08
Exempt	1,751,798.07	552,202.71	23,079,931.02	4,125,096.79	27,205,027.81	41.80	98,695.69	650,898.40	312.93
Non Exempt	745.161.27	404,276.19	9,210,684.86	1,646,233.97	10,856,918.83	22.78		476,532.84	229.10
Officers	223,847.40	19,728.96	2,586,380.69	462,266.14	3,048,646.83	131.10	3,526.17	23,255.13	11.18
OT	255 101 16	66,434.28	4,401,496,15		4,401,496.15	66.25		66,434.28	31.94
Union Exempt	255,101.16	56,434.28			4,401,496.15	71.80		56.75	0.03
Non Exempt	15,942.90	10,462.09			587,072.94	56.11		10,462.09	5.03
Officers	71171231112311	- AL - S. T.							
Incentives	13,918.11	100	263,487.91	(0.040 140 10	263,487.91				
No Hours/PTO	811,969 69	18,195.50		(9,912,442.12)	70,628,722.02	419.90	296,874.99	2,034,844.70	978.29
Total	5,802,953.12 5,802,953.12	1,756,165.21 1,756,165.21	70,628,722.02		10,020,122.02	410.00	200,014.00	2,004,044.70	210.20
Capital & O&M Total	Gas South Amt	Transaction	Transaction					16.2083	
Oupliar & Controllar	SUM	Oty SUM	Amt SUM	Allocate PTO	Total Labor	Rate	PTO Hours	Total Hours	FTE's
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		e .	D (Based on C)	E (C+D)	F (C/B)	G (D/F)	H (B+G)	(H/2080)
Reg									
Union	2,315,671.80	1,207,560.05		6,611,056.72	44,228,489.61	V		1,419,940.80	682.66
Exempt	2,238,255.34	864,657.07		6,283,626.72	41,903,241.64	1		1,017,137.37	489.01
Non Exempt	761,789.52	519,818.61		2,058,267.18 477,865.32	13,662,602.51 3,154,867.31	-	92,145.65 3,653.42	611,964.26 24,121.58	294.21 11.60
Officers	223,847.40	20,468.16	2,077,001.99	417,000.32	102,949,201.08		0,000.42	a-1,121,00	1,477.48
ОТ						*			
Union	293,265.60	117,085.54			7,821,971.92			117,085.54	56.29
Exempt	21.87	56.75			4,092.05			56.75 11,795.08	0.03 5.67
Non Exempt	16,934.72	11,795.08	636,735.26		636,735.26		- :	11,795.08	5.67
Officers Incentives	18,918.11		377,317.25		377,317.25				
No Hours/PTO	955,571.63	18,203.50		(15,430,815.95)	*				
TOTAL Capital and O&M	6,824,275.99	2,759,644.76	111,789,317.56	•	214,738,518.64		460,660.12	3,202,101.38	1,539.47
CAPITAL & O&M BREAKOUT	-		37%						
Capital O&M			63%						
Switt.			20.70						
TOTAL WAGES									
Non-Utility	0 405 405 00		772,265.03						
Utility - Reg and Paid-time off Total Wages	6,495,135.69 6,495,135.69		102,949,201.08	-			-		
Oregon %	6,495,135.69		100//21/400.11						
				1					

Expenditure Type	305 Incentive/Bonus Pay
	(Multiple Items)

	Data			
STATUS	Sum of Gas South Amt SUM	Sum of Transaction Qty SUM	Sum of Tran	saction Amt SUM
Exempt	2250	-	\$	86,136
Non-Exempt	0		\$	7,450
Union	2750		\$	20,243
Grand Total	5000	-	\$	113,829

Reg = Non-Benefit Labor/Benefit Labor/Regular Labor

310, 315, 340, 345

Expenditure Type	(Multiple Items)	
Туре	(Multiple Items)	

	Data				
STATUS	Sum of Ga	as South Amt SUM	Sum of Transaction Qty SUM	Sum of	Transaction Amt SUM
Exempt	\$	486,540.39	312,454	\$	12,539,683.90
Non-Exempt	\$	16,628.25	115,542	\$	2,393,650.47
Union	\$	330,479.15	522,751	\$	17,034,281.02
#N/A	\$	(83.12)	12	\$	940
Officer	\$:= ::	739	\$	90,621.30
Grand Total	\$	833,564.67	951,487	\$	32,058,236.69

Overtime

Expenditure Type	(Multiple Items)	
Туре	(Multiple Items)	

320, 325

	Data				
STATUS	Sum of Ga	as South Amt SUM	Sum of Transaction Qty SUM	Sum of Ti	ransaction Amt SUM
Exempt	\$	-		\$	17.59
Non-Exempt	\$	991.82	1,333	\$	49,662.32
Union	\$	38,164.44	50,651	\$	3,420,475.77
#N/A	\$			\$	10 May 10
Grand Total	\$	39,156.26	51,984	\$	3,470,155.68

PTO/Loadings

Expenditure Type	(Multiple Items)		
	(Multiple Items)		

330, 335, 520

	Data				
STATUS	Sum of G	as South Amt SUM	Sum of Transaction Qty SUM	Sum of	f Transaction Amt SUM
Union	\$	(+)	8	\$	178.14
#N/A	\$	143,601.94		\$	5,518,195.69
Grand Total	\$	143,601.94	8	\$	5,518,373.83

Total Capital	\$ 1,021,322.87 \$	1,003,479.55	\$ 41,160,595.54
Last year (2008)	1,093,735.50	994,012.07	38,921,225.57
			\$ 2,239,369.97

Expenditure Type	305 Incentive/Bonus Pay		
	(Multiple Items)		

305

	Data					
STATUS	Sum of Ga	as South Amt SUM	Sum of Trai	nsaction Qty SUM	Sum of Tra	insaction Amt SUM
Exempt	\$	11,796.41	\$	124	\$	208,133.43
Non-Exempt	\$	1,617.53	\$;₩	\$	33,150.00
Union	\$	504.17	\$	-	\$	22,204.48
Grand Total	\$	13,918.11	\$	-	\$	263,487.91

Reg = Non-Benefit Labor/Benefit Labor/Regular Labor

310, 315, 340, 345

Expenditure Type	(Multiple Items)
Туре	(Multiple Items)

	Data					
STATUS	Sum of C	Bas South Amt SUM	Sum of	Transaction Qty SUM	Sum of	Transaction Amt SUM
Exempt	\$	1,712,466.15	\$	537,264.66	\$	22,552,742.41
Non-Exempt	\$	745,161.27	\$	404,276.19	\$	9,210,684.86
Union	\$	1,985,192.65	\$	684,808.73	\$	20,583,151.87
#N/A	\$	39,331.92	\$	14,938.05	\$	527,188.61
Officer	\$	223,847.40	\$	19,728.96	\$	2,586,380.69
Grand Total	\$	4,705,999.39	\$	1,661,016.59	\$	55,460,148.44

Overtime

Expenditure Type	(Multiple Items)	
Туре	(Multiple Items)	

320, 325

	Data					
STATUS	Sum of Ga	as South Amt SUM	Sum of T	ransaction Qty SUM	Sum of Tr	ransaction Amt SUM
Exempt	\$	21.87	\$	56.75	\$	4,074.46
Non-Exempt	\$	15,942.90	\$	10,462.09	\$	587,072.94
Union	\$	255,101.16	\$	66,434.28	\$	4,401,496.15
Grand Total	\$	271,065.93	\$	76,953.12	\$	4,992,643.55

PTO/Loadings

Expenditure Type	(Multiple Items)	
Туре	(Multiple Items)	

330, 335, 520

	Data					
STATUS	Sum of G	as South Amt SUM	Sum of T	ransaction Qty SUM	Sum of T	ransaction Amt SUM
Union	\$	H . .	\$	18,195.50	\$	421,153.46
#N/A	\$	811,969.69	\$	· · · · · · · · · · · · · · · · · · ·	\$	9,491,288.66
Grand Total	\$	811,969.69	\$	18,195.50	\$	9,912,442.12
Total O & M	\$	5,802,953.12	\$	1,756,165.21	\$	70,628,722.02
Last year (2008)	\$	5,706,242.20	\$	1,719,881.90	\$	68,224,374.21
100 4000 2 20 4 2 -					\$	2,404,347.81
84.03%	\$	33,051.50	\$	12,552.78	\$	443,008.51
15.97%	\$	6,280.42	\$	2,385.27	\$	84,180.10

REVISED 06.10.2013

Oregon

Twelve Months Ending December 31, 2012 Incentive Pay Adjustment - Type I

		Rate	Adjustments
C	PERATING REVENUES		
1	Total General Business		
2	Transportation		
3	Other		
4	Total Operating Revenues		0
C	PERATING EXPENSES		
5	Gas Purchased		
6	Operations & Maintenance		
	Uncollectible expense adjustment		
7	Administrative & General		(397,176)
	Commission fees adjustment		
	Energy Resource Supplier Assessment adj		
8	Taxes Other Than Income		
	Franchise Fee		
9	Depreciation & Amortization		
10	Total Operating Expenses		(397,176)
11 C	PERATING INCOME BEFORE INCOME TAX		397,176
П	NCOME TAXES		0
12	Current Federal Income Taxes	0.350000	128,447
13	Deferred Federal Income Taxes		
14	State Income Taxes	0.076000	30,185
15	Total Income Taxes		158,632
16 N	ET OPERATING INCOME		238,544

Prep by: AB

Mgr. Review:_____

Date: 06-10-2013

REVISED 06.10.13

Adjust Oregon Jurisdiction Incentives For 2012

8.067%

		Incentives - Company Total PAID	Incentives - Oregon Share	<u>Disallowance</u> Percent	Adjustment
Non-Executives	(Note 1)	\$7,842,033	\$632,617	50%	(\$316,308)
Executives (Utility)	(Note 1)	923,831	74,525	100%	(74.525)
Executives (417)	(Note 2)	0	0	100%	0
Pacesetters	(Note 3)	341,900	12,684	50%	(6,342)
		\$9,107,765	\$719,826		(\$397,176)
		Misc. Accrual Adjustm	ent		
			Total		(\$397,176)

Notes:

- Incentive Plan focuses on the customer and recognizes and rewards employees/executives for their contributions in achieving non-financial goals of Avista.
- 2. Incentive Plan is designed to focus each executive on the Company's strategic financial goals.
- 3. Incentive Plan for individual merit-based awards.

Per UG-201 (Order No. 11-080), all Parties agreed to disallowances identified above.

Avista Utilities

Adjust 2012 Incentives
Adjusts Incentives to 2012 Actuals

REVISED 06.10.13

Augusts Incentives to 2012 Actuals	Utility	Non-Exec		Executive		Co.
	Total	Utility	Total	Utility	Non Utility	Total
Test Period Incentive Paid	8,765,865	7,842,033		923,831	-	8,765,865
2012 Incentives Accrued	9,147,742	8,216,493	187	931,249	*	9,147,742
To Adjust Test Year 2012 to 2012 actuals	381,877	374,460 cr 920	5 4 5	7,418 dr 920	- 417	381,877

Page 2 of 3 jmp 06-10-2013

REVISED 06.10.13

÷	4	Project	Ta	isk	Expnd Type	Item Date	Qu	antity - Account 920/417	Bill Amou	Comment	Expr	id Org		Non-Labor Resource	Non-Labor Resours
	61047ء۔		9905034	920000	0 885 Miscellaneous	03-31-2012	5	7,448		PR Tax - O&M Officer			fits Load	lers	
	8661048		9905034		0 359 Incentive/Bonus Accrual	03-31-2012		717,949		Employee Incentive Accrual				npensation	
	8661049		9905034		0 885 Miscellaneous	03-31-2012		68,242		PR Tax - Employee Incentive			its Load	A Section Control of the Control of	
	8661050		9905034		0 359 Incentive/Bonus Accrual	03-31-2012		86,100		O&M Officer				npensation	
						Acct 417	S	240,551		Officer Non-Utility					
							S	1,120,290	5)(
	8762619		9905034	920000	0 885 Miscellaneous	04-30-2012	S	4,138		PR Tax - O&M Officer	Z87	Benef	its Load	iers	
	8762620		9905034	920000	0 359 Incentive/Bonus Accrual	04-30-2012	5	47,833		O&M Officer	Z90	Incent	tive Cor	mpensation	
						Acct 417	S	133,640		Officer Non-Utility					
							\$	185,611							
	8874647		9905034		0 359 Incentive/Bonus Accrual	05-31-2012		622,325		Employee Incentive Accrual				mpensation	
	8874648		9905034		0 885 Miscellaneous	05-31-2012		5,156		PR Tax - O&M Officer			fits Load		
	8874649		9905034 9905034		0 359 Incentive/Bonus Accrual	05-31-2012		57,400		O&M Officer			tive Cor fits Load	mpensation	
	8874650		9905034	920000	0 885 Miscellaneous	05-31-2012 GL Only	5	55,165		PR Tax - Employee Incentive Officer Non-Utility	267	bener	its Load	iers	
						Acct 417	\$	160,859							
							\$	900,905	2						
	8961996		9905034	920000	0 359 Incentive/Bonus Accrual	06-30-2012	5	(128,193)		O&M Officer	290	- Incent	tive Cor	mpensation	
	8961997		9905034	920000	0 359 Incentive/Bonus Accrual	06-30-2012	\$	266,711		Employee Incentive Accrual				mpensation	
	8961998		9905034		0 885 Miscellaneous	06-30-2012		23,337		PR Tax - Employee Incentive			fits Load		
	8961999		9905034	920000	0 885 Miscellaneous	06-30-2012		(11,217)		PR Tax - O&M Officer	Z87	- Benef	fits Load	lers	
						Acct 417	5_	(358,484)		Officer Non-Utility					
						1222-021	\$	(207,846)		4	200.0	-42-20-20	2000	NORTH WOL	
	9074860		9905034		0 359 Incentive/Bonus Accrual	07-31-2012		266,711		Employee Incentive Accrual				mpensation	
	9074861		9905034		0 885 Miscellaneous	07-31-2012		23,337		PR Tax - Employee Incentive			fits Load	ners mpensation	
	9074862		9905034		0 359 Incentive/Bonus Accrual	07-31-2012		10,523		O&M Officer PR Tax - O&M Officer			fits Load		
	9074863		9905034	920000	0 885 Miscellaneous	07-31-2012	5	921 29,428		Officer Non-Utility	1.01	belle	into roac	1613	
						Acct 417	-	330,920		Officer Non-Ounty					
	9146815		9905034	92000	0 885 Miscellaneous	08-31-2012		23,337		PR Tax - Employee Incentive	787	- Benef	fits Load	ters	
	9146816		9905034		0 885 Miscellaneous	08-31-2012		921		PR Tax - O&M Officer			fits Load		
	9146817		9905034		0 359 Incentive/Bonus Accrual	08-31-2012		266,711		Employee Incentive Accrual				mpensation	
	9146818		9905034		0 359 Incentive/Bonus Accrual	08-31-2012		10,523		O&M Officer				mpensation	
						Acct 417	s	29,428		Officer Non-Utility					
							S	330,920							
	9309011		9905034	92000	0 359 Incentive/Bonus Accrual	09-30-2012	\$	1,280,210		Employee Incentive Accrual	Z90	- Incen	tive Cor	mpensation	
	9309012		9905034	92000	0 885 Miscellaneous	09-30-2012	5	112,018		PR Tax - Employee Incentive	Z87	- Benef	fits Load	ders	
	9309013		9905034	92000	0 885 Miscellaneous	09-30-2012	\$	3,181		PR Tax - O&M Officer	Z87	- Benef	fits Load	ders	
	29014		9905034	92000	0 359 Incentive/Bonus Accrual	09-30-2012	5	36,353		O&M Officer	290	- Incen	tive Cor	mpensation	
						Acct 417	\$	101,659		Officer Non-Utility					
							\$	1,533,421		and the first and all the first	2222	DESTRUCTION OF THE PARTY OF THE	120020	00000000	
	9402261		9905034		0 359 Incentive/Bonus Accrual	10-31-2012		13,393		O&M Officer				mpensation	
	9402262		9905034		0 359 Incentive/Bonus Accrual	10-31-2012		379,322		Employee Incentive Accrual			fits Load	mpensation	
	9402263		9905034		0 885 Miscellaneous	10-31-2012		1,172 33,191		PR Tax - O&M Officer PR Tax - Employee Incentive			fits Load		
	9402264		9905034	92000	0 885 Miscellaneous	10-31-2012 Acct 417	\$	37,454		Officer Non-Utility	List	Della	THIS COUNTY	3613	
						HCCC 417	S	464,531	-	Citical Hon-Othicy					
	9527259		9905034	92000	0 885 Miscellaneous	11-30-2012		12,328		PR Tax - Employee Incentive	287	- Benef	fits Load	ders	
	9527260		9905034		0 885 Miscellaneous	11-30-2012		435		PR Tax - O&M Officer	Z87	- Benef	fits Load	ders	
	9527261		9905034		0 359 Incentive/Bonus Accrual	11-30-2012		379,322		Employee Incentive Accrual	Z90	- Incen	tive Co	mpensation	
	9527262		9905034		0 359 Incentive/Bonus Accrual	11-30-2012		13,393		O&M Officer	Z90	- Incen	tive Co	mpensation	
						Acct 417	\$	35,559		Officer Non-Utility					
							\$	441,037							
										BACOLONIA BAGACORA - AND THE			as the trees		
	9663210		9905034		0 885 Miscellaneous	12-31-2012		26,354		PR Tax - O&M Officer			fits Load		
	9663211		9905034		0 359 Incentive/Bonus Accrual	12-31-2012		378,840		Officer Reallocation				mpensation	
	9663212		9905034		0 885 Miscellaneous	12-31-2012		279,616		PR Tax - Employee Incentive			fits Load		
	9663213		9905034		0 885 Miscellaneous	12-31-2012		31,254		Officer Reallocation			fits Load		
	9663214		9905034		0 359 Incentive/Bonus Accrual	12-31-2012		319,441		O&M Officer				mpensation	
	9663215		9905034	92000	0 359 Incentive/Bonus Accrual	12-31-2012		3,239,860		Employee Incentive Accrual Officer Non-Utility	290	- incen	rive CO	mpensation	
						Acct 417 GL Only	2	(410,094) 1,210		PR Tax O&M Officer					
						GL Only GL Only	S	12,712		PR Tax Employee Incentive					
						GL Only	\$	14,670		O&M Officer					
						GL Only	S	154,090		Employee Incentive Accrual					
						rational)	\$			Territoriates terre protectives in stalladas					
							\$	4,047,953							
						Total Accrual	\$	9,147,742							
					Non-Officer	Officer		Total							
					8,216,49			9,147,742							

(410,094.00)	\$	Total			
(31,254.00)	Ş	12-31-2012 \$	417100 885 Miscellaneous	77705021	9663219
(378,840.00)	S	12-31-2012	417100 359 Incentive/Bonus Accrual	77705021	9663218
35,559.00	s	Total			
34,440.00	S	11-30-2012	417100 359 Incentive/Bonus Accrual	77705021	9527290
1,119.00	S	11-30-2012 \$	417100 885 Miscellaneous	77705021	9527289
37,453.50	s	Total			
3,013.50	\$	10-31-2012 \$	417100 885 Miscellaneous	77705021	9402336
34,440.00	S	10-31-2012	417100 359 Incentive/Bonus Accrual	77705021	9402335
101,659.00	s	Total			
93,480.00	S	09-30-2012 \$	417100 359 Incentive/Bonus Accrual	77705021	9309019
8,179.00	S	09-30-2012	417100 885 Miscellaneous	77705021	9309018
29,428.00	S				
27,060.00	S	08-31-2012	417100 359 Incentive/Bonus Accrual	77705021	9146846
2,368.00	S	08-31-2012	417100 885 Miscellaneous	77705021	9146845
29,428.00	s	Total			
2,368.00	S	07-31-2012 \$	417100 885 Miscellaneous	77705021	9074872
27,060.00	S	07-31-2012 \$	417100 359 Incentive/Bonus Accrual	77705021	9074871
(358,484.00)	s	Total			
(28,844.00)	\$	06-30-2012 \$	417100 885 Miscellaneous	77705021	8962046
(329,640.00)	\$	06-30-2012 \$	417100 359 Incentive/Bonus Accrual	77705021	8962045
160,859.00	s	Total			
13,259.00	S	05-31-2012 \$	417100 885 Miscellaneous	77705021	8874673
147,600.00	S	05-31-2012 \$	417100 359 Incentive/Bonus Accrual	77705021	8874672
133,640.00	s	Total			
123,000.00	÷	04-30-2012 \$	417100 359 Incentive/Bonus Accrual	77705021	8762674
10,640.00	S	04-30-2012	417100 885 Miscellaneous	77705021	8762673
240,551.00	s	Total \$			
221,400.00	\$	03-31-2012	417100 359 Incentive/Bonus Accrual	77705021	8661139
19,151.00	S	03-31-2012	417100 885 Miscellaneous	77705021	8661138
Quantity	Qua	Item Date	Task Expnd Type	Project T	Trans Id F

NO NON-UTILITY INCENTIVE FOR EXECUTIVE OFFICERS

s

(1.00)

[]	E52	
U	E32	

Row Labels	Sum of Proj Fi	unc Burdened Cost
107030	\$	9,750.00
107040	\$	2,000.00
107050	\$ \$ \$ \$ \$	750.00
107110	\$	2,500.00
107300	\$	3,000.00
107400	\$	5,000.00
107491	Ś	750.00
107500	\$	2,400.00
107610	Š	2,200.00
107621	\$ \$	2,000.00
107632	\$	21,500.00
107660	ć	36,950.00
184502	\$ \$ \$ \$	750.00
	÷.	
184523	\$	750.00
186200	>	1 500 00
232380	\$	1,500.00
242609	\$	1,200.00
242614	\$	2,500.00
242616	\$	1,250.00
300100	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	50,000.00
426140	\$	750.00
426400	\$	25,000.00
537000	\$	2,500.00
539000	\$	1,000.00
551000	\$	4,000.00
557000	\$	20,000.00
561210	\$	1,750.00
580000	\$	4,750.00
588000	\$	9,100.00
588040	\$	1,500.00
598010	\$	350.00
813000	\$	5,800.00
870000	\$	3,750.00
880000	\$	1,500.00
887000		2,100.00
901000	\$ \$	750.00
902010	Ś	500.00
903100	\$ \$ \$	8,000.00
905000	Ś	2,250.00
905020	\$	4,750.00
908000	Ś	3,500.00
909000	\$ \$	500.00
920000	¢	58,550.00
920010	¢	11,500.00
921000	ç	12,500.00
	ب خ	
921200	ç	1,000.00
921207	\$ ¢	500.00
923000	\$	500.00
926101	\$	3,000.00
928010	\$ \$ \$ \$ \$ \$ \$ \$	3,000.00
930200	S	500.00

Oregon

Twelve Months Ending December 31, 2012 Memberships & Dues Adjustment-Type I

		Rate	Adjustments
C	PERATING REVENUES	4.	
1	Total General Business		
2	Transportation		
3	Other		
4	Total Operating Revenues		0
(PPERATING EXPENSES		
5	Gas Purchased		
6	Operations & Maintenance		
	Uncollectible expense adjustment		
7	Administrative & General		(39,211)
	Commission fees adjustment		
	Energy Resource Supplier Assessment adj		
8	Taxes Other Than Income		
	Franchise Fee		
9	Depreciation & Amortization		
10	Total Operating Expenses		(39,211)
11 (DPERATING INCOME BEFORE INCOME TAX		39,211
I	NCOME TAXES		0
12	Current Federal Income Taxes	0.350000	12,681
13	Deferred Federal Income Taxes		
14	State Income Taxes	0.076000	2,980
15	Total Income Taxes		15,661
16 1	NET OPERATING INCOME		23,550

Date: 02-08-2013

Prep by: 885
Mgr. Review: M9

AVISTA UTILITIES **Oregon Jurisdiction** Twelve Months Ending December 31, 2012 Memberships & Dues Summary

Dues/Memberships Allocated and Direct Charges to Account 930.200 - Dues General Allocated by Utility Code 7 and 8 (CDAA; GDAA)

M&D-2

Adjust 2012 Memberships & Dues by:	Туре	Loc#	Charged to Oregon	% Allowed	Allowed	
American Gas Association	2	GDAA	106,484	75%	79,863	
Western Energy Institute (formerly PCGA)	2	CDAA	2,264	75%	1,698	
Northwest Gas Association	2	GDAA	14,008	75%	10,506	
Washington Roundtable	3	CDAA	0	0%	0	
Corporate Executive Board	1	CDAA	0	100%	0	
WA Technology Center	3	CDAA	0	0%	0	
Chamber of Commerce	3	GDOR	2,643	0%	0	
Other- Oregon Allocated, Utility Code 7 and 8	3*	CDAA/GDAA_	7,349	20%	1,470	
Total			132,748		93,537	
		_	а		Ь	
					Remove	(S:
					c	

- Type definitions: 1 Industry research organizations: 100 % allowed
 - 2 National and regional trade organization: 75% allowed
 - 3 Other memberships and dues: Disallowed, unless utility
 - shows just & reasonable for ratemaking
 - Estimated 20 % of these expenditures related to individual memberships in professional organizations directly related to their duties, and remaining expenditures are for memberships in commercial and trade-type organizations

Ferc Acct	930200	
Accounting Year	2012	

vpe	Vendor Name	Service	Jurisdiction	Total	
APS	ADAM C MUNSON	CD	AA	18.56	
	BOSTON COLLEGE / CCC	CD	AA	201.67	
	CORP CREDIT CARD	CD	AA	369.21	
	ENERGY SOLUTIONS CENTER INC	CD	AA	1,089.04	
	JOHN F WILCOX	CD	AA	17.74	
	KELLEE E QUICK	CD	AA	17.74	
	LEAGUE OF OREGON CITIES	GD	OR	250.00	
	MARKETING EXECUTIVES CONFERENCE	CD	AA	76.63	
	MEDFORD ROGUE ROTARY CLUB	GD	OR	122.50	
	NASPP LTD	CD	AA	27.22	
	ROSEBURG ROTARY CLUB	GD	OR	715.00	
	ROTARY CLUB OF GRANTS PASS	GD	OR	330.00	
	SMART GRID CONSUMER COLLABORATIVE	CD	AA	806.70	
	SOUTHERN OREGON HISTORICAL SOCIETY	GD	OR	0.00	
	UNION COUNTY ECONOMIC	GD	OR	250.00	
	WESTERN LAMPAC	CD	AA	161.34	
	WSCPA	CD GD CD CD CD CD	AA AA AA AA AA AA	18.56	
	IDAHO ASSOCIATION OF BUILDING OFFICIALS			35.84	
	NATIONAL SAFETY COUNCIL			22.19	
	IRWA CHAPTER 19			123.80	
	IRWA			70.17	
	ENERGY INDUSTRY CBT ALLIANCE			564.69	
	NATIONAL BUSINESS AVIATION ASSOCIATION			56.87	
	SOSBN	GD	OR	300.00	
	DANIEL L LOUTZENHISER	CD	AA	9.68	
	WASHINGTON CLEAN TECHNOLOGY ALLIANCE	CD	AA	252.08	
	ROTARY CLUB OF SPOKANE #21	CD	AA	14.11	
	GREATER SPOKANE INCORPORATED	CD	AA	12.10	
	OECA	GD	OR	350.00	
	NFPA	GD	AA	47.30	
	NATIONAL ASSOC OF FIRE INVESTIGATORS	GD	AA	15.77	
	NYSE BOARD MEMBER LLC	CD	AA	875.27	
	GRANTS PASS & JOSEPHINE COUNTY	GD	OR	112.50	
	SOCIETY FOR HUMAN RESOURCE MANAGEMENT	CD	AA	14.52	
Total	SOCIETY FOR HOWAN RESOURCE WANAGEMENT	CD	Inn	7,348.80	
Total	AMERICAN GAS ASSOCIATION	GD	AA	106,484.19	
Type 2	NORTHWEST GAS ASSOCIATION	GD	AA	14.008.08	
	WESTERN ENERGY INSTITUTE	CD	AA	2.263.92	
Tuna 2 Tatal	WESTERN ENERGY INSTITUTE	ICD	100	122,756.19	
ype 2 Total	ACHIAND CHAMBER OF COMMERCE	GD	OR	200.00	
ype 3 - Chamber of Commerce	ASHLAND CHAMBER OF COMMERCE THE CHAMBER OF MEDFORD / JACKSON COUNTY	GD	OR	725.00	
	WASHINGTON ROUNDTABLE	CD	AA	1,542.81	
	CENTRAL POINT CHAMBER OF COMMERCE	GD	OR	112.50	
		GD	OR	62.50	
Type 3 - Chamber of Commerce To	otai			2,642.81	
Grand Total				132,747.00	

Prep by:

2012 Membership & Dues.xls

Date: 02-08-2013

Agr. Review:

Oregon

Twelve Months Ending December 31, 2012

Adjust Misc. True-ups - Type I

		Rate	Adjustments
C	PERATING REVENUES		
1	Total General Business		
2	Transportation		
3	Other		
4	Total Operating Revenues		0
C	PPERATING EXPENSES		
5	Gas Purchased		
6	Operations & Maintenance		141,153
	Uncollectible expense adjustment		
7	Administrative & General		
	Commission fees adjustment		
	Energy Resource Supplier Assessment adj		
8	Taxes Other Than Income		0
	Franchise Fee		0
9	Depreciation & Amortization		0
10	Total Operating Expenses		141,153
11 0	PERATING INCOME BEFORE INCOME TAX		(141,153)
Ι	NCOME TAXES		0
12	Current Federal Income Taxes	0.350000	(45,649)
13	Deferred Federal Income Taxes		(16,012)
14	State Income Taxes	0.076000	(10,728)
15	Total Income Taxes		(72,389)
16 N	NET OPERATING INCOME		(68,764)

Prep by:

Mgr. Review:

Date: <u>03-14-2013</u>

ORResults1212.xlsx

Oregon Jurisdiction

Twelve Months Ending December 31, 2012 Atmospheric Testing Expense

Collecting in 2013 Total Collected over three years	150,000 443,000
Collecting in 2012	150,000
Collecting in 2011 (9/12) - UG 201 - Eff. 4/1/11	112,500
Collecting in 2011 (3/12) - UG 186	30,500
Total amount of atmospheric testing every 3 years	450,000

	2010	2011	2012	2013
Collected in Rates	122,000	143,000	150,000	150,000
Spent in 2012		(30,454)_	-	-
Net Adjustment	122,000	112,546	150,000	150,000

Note:

Atmospheric Corrosion expense is for an inspection program to find conditions in the Company's system that could lead to corrosion issues on customer meter sets. This "Atmospheric Corrosion" inspection program is a federal code mandated program that requires the Company to inspect all above ground steel pipe at a frequency not to exceed 3 years. This expense is on a three year rotation between the Company's jurisdictions (Washington, Idaho, and Oregon) and is therefore, coded directly to the specific state operations for the year in which the inspection occurs (2011 for Idaho).

For 2010, this program was completed in Oregon at a total cost of approximately \$484,000. This amortization approach of recovering these costs over a three year period was approved in Oregon Docket No. UG-201.

To be consistent between the states, and to keep the costs recovered by all three jurisdictions by the Company over the same three year period to keep the Company and customers whole, a three year amortization over the period 2011-2013, is necessary.

Prep by:

Date: 03-27-2013 Mgr. Review:_____

Jurisdiction	OR
Service	GD

Accounting	Ye Project Desc	Expenditure Type	Expenditure Category	Total
010	Atmospheric Corr Inspect Or	020 Professional Services	Contractor	30,608.9
		035 Workforce - Contract	Contractor	305,629.5
		205 Airfare	Employee Expenses	532.8
		210 Employee Auto Mileage	Employee Expenses	1,600.5
	1	215 Employee Business Meals	Employee Expenses	897.6
		230 Employee Lodging	Employee Expenses	2,136.6
		235 Employee Misc Expenses	Employee Expenses	0.0
		320 Overtime Pay - NU	Labor	7,099.4
		325 Overtime Pay - Union	Labor	1,839.6
		340 Regular Payroll - NU	Labor	40,347.5
		345 Regular Payroll - Union	Labor	63,337.3
		415 Material Issues	Material	10,276.3
		510 Payroll Benefits loading	Overhead	51,726.8
		515 Payroll Tax loading	Overhead	9,686.0
		520 Payroll Time Off loading	Overhead	18,881.6
		525 Small Tools loading	Overhead	4,346.2
		530 Stores/Material Loading	Overhead	1,780.6
		532 Materials Tax/Fght Loading	Overhead	182.6
		560 Road Vehicles	Transportation	2,924.4
		565 Small Vehicles	Transportation	18,505.8
		570 Work Vehicles	Transportation	35.0
		710 Rental Expense - Vehicle	Vehicle	2,484.9
		720 Vehicle Fuel Gasoline	Vehicle	631.6
		880 Materials & Equipment	Voucher	12,073.3
		885 Miscellaneous	Voucher	8,356.4
		915 Printing	Voucher	60.3
	Atmospheric Corr Inspect Or T	otal		595,982.3
2011	Atmospheric Corr Inspect Or	035 Workforce - Contract	Contractor	2,871.4
	Provide the Arthur Sall Confedence in the Confedence in	210 Employee Auto Mileage	Employee Expenses	413.0
		320 Overtime Pay - NU	Labor	35.3
		325 Overtime Pay - Union	Labor	359.7
		340 Regular Payroll - NU	Labor	5,395.4
		345 Regular Payroll - Union	Labor	15,683.1
		510 Payroll Benefits loading	Overhead	12,400.2
		515 Payroll Tax loading	Overhead	1,894.4
		520 Payroll Time Off loading	Overhead	3,366.7
		525 Small Tools loading	Overhead	774.7
		530 Stores/Material Loading	Overhead	21.1
		565 Small Vehicles	Transportation	3,619.4
		880 Materials & Equipment	Voucher	175.7
		885 Miscellaneous	Voucher	12,831.3
		915 Printing	Voucher	171.2
	Atmospheric Corr Inspect Or T	otal		60,013.1
012	Atmospheric Corr Inspect Or	215 Employee Business Meals	Employee Expenses	151.8
	1.0	320 Overtime Pay - NU	Labor	3,188.3
		340 Regular Payroll - NU	Labor	793.6
		345 Regular Payroll - Union	Labor	7,395.9
		510 Payroll Benefits loading	Overhead	5,109.2
		515 Payroll Tax loading	Overhead	1,028.1
		520 Payroll Time Off loading	Overhead	1,541.7
		525 Small Tools loading	Overhead	542.3
		565 Small Vehicles	Transportation	2,593.6
	Atmospheric Corr Inspect Or T	otal		22,344.8
013	Atmospheric Corr Inspect Or	215 Employee Business Meals	Employee Expenses	316.
		230 Employee Lodging	Employee Expenses	1,448.4
		235 Employee Misc Expenses	Employee Expenses	66.7
		415 Material Issues	Material	3,358.0
		530 Stores/Material Loading	Overhead	470.:
		532 Materials Tax/Fght Loading	Overhead	67.1
	Atmospheric Corr Inspect Or T	otal		5,726.2
rand Tota	1			684,066.

^{**} - During 2010, an adjustment was made to remove the Union pay and associated loadings.

2012 Atmospheric Expen \$ 22,344.89 Less Union Pay (7,395.98) Less Union Loadings (6,101.68) \$ 8,847.23

Prep by:

Oregon

Twelve Months Ending December 31, 2012

Adjust Prior Period True-ups- Type I (Senate Bill 408)

		Rate	Adjustments
C	PERATING REVENUES		
1	Total General Business		
2	Transportation		
3	Other		
4	Total Operating Revenues		0_
C	DPERATING EXPENSES		
5	Gas Purchased		
6	Operations & Maintenance		0
	Uncollectible expense adjustment		
7	Administrative & General		
	Commission fees adjustment		
	Energy Resource Supplier Assessment adj		
8	Taxes Other Than Income		0
	Franchise Fee		0
9	Depreciation & Amortization		(1,858)
10	Total Operating Expenses		(1,858)
11 (PERATING INCOME BEFORE INCOME TAX		1,858
Ι	NCOME TAXES		0
12	Current Federal Income Taxes	0.350000	
13	Deferred Federal Income Taxes		650
14	State Income Taxes	0.076000	
15	Total Income Taxes		650
16 N	NET OPERATING INCOME		1,208

Prep by: _

Mgr. Review:_

Date: 03-19-2013

AVISTA UTILITIES Oregon Jurisdiction Twelve Months Ending December 31, 2012 SB 408 Adjustment

Account 254250.GD.OR						
Balance 12/31/12	201212	\$	70,470.00			
Balance 12/31/11	201112	\$	(771,592.00)			
Change		\$	(842,062.00)	Dr 254250		
				Cr 407		
Per Results						
Account 407330.GD.OR	accrual	\$	1,858.00			
Account 407431.GD.OR	amort		(843,920.00)	leave in*		
Subtotal		\$	(842,062.00)			
Account 407408.GD.OR	add-amort		155,950.00	leave in*		
Total per Results		\$	(686,112.00)	ativaciones remandinis		
			,			
407330 accrual entries rec	corded in 2012 related to the follow	ving	vears:			
10,7550 deerdar enares re-	2009		1,858.00	eliminate		
	2010		-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	eliminate		
	2011		-	eliminate		
	2011	\$	1,858.00			
		Ψ	1,050.00			
		El	iminate 2009,			
			10, and 2011			
			crual Entries			
			corded in 2012		Total	Adjustment
		Kec	torded in 2012		1 Otal Z	Aujustinent
					Pall State	
	Dr 407330	\$	(1,858.00)	ĺ.v	\$	(1,858.00)
	NOI before FIT		1,858.00			1,858.00
	Cr DFIT		650.30		\$	650.30
	Dr DSIT		ು ಮುದ್ರಾಯಕ್ಕೆ ಕೆಲ್ಲಡೆಗಳು		\$	- 1
	D. D			9	and the same	
	NOI	\$	1,207.70		\$	1,207.70
	NOI	Φ	1,207.70	200	Ψ	1,207.70

^{*}The 2012 amortization amounts are left in since the 2012 reduction in revenue due to refunds is left in.

Prep by:

Date: 03-19-2013

Mor Review 7

oregen condicion in 100 / 1000 driving		Net	2000	2010	2011	
ACCOUNT SEASES OF OR		2008 Defund	2009 Accrual	2010	Accrual	Total
ACCOUNT 254250.GD.OR	947	Refund \$0.00	-\$771,592.00	Accrual \$0.00	\$0.00	-\$771,592.00
Balance 12/31/11		\$0.00	215,564.00	\$0.00	\$0.00	215,564.00
Jan 2012 amortization	2.049/					-1,112.00
Jan 2012 interest	2.01%	\$0.00	-1,112.00(1)	\$0.00	\$0.00	-\$557,140.00
Balance 1/31/12		\$0.00	-\$557,140.00	\$0.00	\$0.00	182,346.00
Feb 2012 amortization	2.040/		182,346.00			-780.00
Feb 2012 interest	2.01%	\$0.00	-780.00 <u>0</u>	\$0.00	\$0.00	-\$375,574.00
Balance 2/29/12		\$0.00	-\$375,574.00	\$0.00	\$0.00	170,353.00
Mar 2012 amortization	2.049/		170,353.00 -486.00(9			-486.00
Mar 2012 interest	2.01%	\$0.00	17	\$0.00	\$0.00	-\$205,707.00
Balance 3/31/12		\$0.00	-\$205,707.00	\$0.00	\$0.00	144,264.00
Apr 2012 amortization	0.040/		144,264.00			-224.00
Apr 2012 interest	2.01%	60.00	-224.00(1)	\$0.00	\$0.00	-\$61,667.00
Balance 4/30/12		\$0.00	-\$61,667.00	\$0.00	\$0.00	
May 2012 amortization	0.040/		84,312.00			84,312.00 -33.00
May 2012 interest	2.01%	60.00	-33.00(1)	\$0.00	\$0.00	\$22,612.00
Balance 5/31/12 Over-Refund		\$0.00	\$22,612.00	\$0.00	\$0.00	44,776.00
June 2012 amortization	0.040/		44,776.00			75.00
June 2012 interest	2.01%	#0.00	75.00()	60.00	\$0.00	
Balance 6/30/12 Over-Refund		\$0.00	\$67,463.00	\$0.00	\$0.00	\$67,463.00
July 2012 amortization	0.040/		2,305.00			2,305.00
July 2012 interest	2.01%	20.00	115.000	60.00	\$0.00	115.00
Balance 7/31/12 Over-Refund		\$0.00	\$69,883.00	\$0.00	\$0.00	\$69,883.00
Aug 2012 amortization	0.0404		0.00			0.00
Aug 2012 interest	2.01%	#0.00	117.000	#0.00	\$0.00	117.00
Balance 8/31/12 Over-Refund		\$0.00	\$70,000.00	\$0.00	\$0.00	\$70,000.00
Sep 2012 amortization	0.040/		0.00			0.00
Sep 2012 interest	2.01%_	00.00	117.00 🔻	#0.00	\$0.00	\$70,117.00
Balance 9/30/12 Over-Refund		\$0.00	\$70,117.00	\$0.00	\$0.00	0.00
Oct 2012 amortization	0.040/		0.00			117.00
Oct 2012 interest	2.01%	* 0.00	117.00	\$0.00	\$0.00	\$70,234.00
Balance 10/31/12 Over-Refund		\$0.00	\$70,234.00	\$0.00	\$0.00	
Nov 2012 amortization	0.040/		0.00			0.00
Nov 2012 interest	2.01%	40.00	118.00 🕏	#0.00	60.00	118.00
Balance 11/30/12 Over-Refund		\$0.00	\$70,352.00	\$0.00	\$0.00	\$70,352.00
Dec 2012 amortization			0.00			0.00
Dec 2012 interest	2.01%	***	118.00		60.00	118.00 \$70,470.00
Balance 12/31/12 Over-Refund		\$0.00	\$70,470.00	\$0.00	\$0.00	
Jan 2013 amortization			0.00			0.00
Jan 2013 interest	2.01%	***	118.00	#0.00	60.00	118.00
Balance 01/31/13 Over-Refund		\$0.00	\$70,588.00	\$0.00	\$0.00	\$70,588.00
		\$	1:1,858			

ACCOUNT 190250.GD.OR

Deferred FIT balance 12/31/12 Jan 2013 accrual Balance 01/31/13

-\$24,665.00 -41.00 -\$24,706.00

GAS OPERATING STATEMENT For Twelve Months Ended December 31, 2012 Averages Basis ReffBasis Account ADMINISTRATIVE & GENERAL EXPENSES: 99 920000 Salaries Salaries 99 922000 Office Supplies & Expenses 99 922000 Outside Services Employed 99 924000 Property Insurance Premium 99 925000 Maintenance of General Expenses 99 935000 Miscellaneous General Expenses 99 935000 Miscellaneous General Plant OR-DEPX Amortization Expense-General Plant-303000 OR-DEPX Amortization Expense-General Plant-303000 OR-AMTX Amortization Expense-General Plant-303000 TOTAL ABMIN & GENERAL EXPENSES 90 40730 91 407408 92 407408 93	OR-OPS-12A			
For Twelve Months Ended December 31, 2012 Averages Basis Ref/Basis Account Description 99 920000 Office Supplies & Expenses 99 922000 A&G Expenses Transferred 99 924000 Orfice Supplies & Expenses 99 924000 Property Insurance Premium 99 925XXX Injuries and Damages 99 925XXX Injuries and Damages 99 925X00 Regulatory Commission Expenses 99 928000 Miscellaneous General Expenses 99 935000 Miscellaneous General Expenses 99 935000 Miscellaneous General Plant OR-DEPX Amortization Expense-General Plant -302000 OR-AMTX Amortization Expense-General Plant -303000 OR-AMTX Authorization Expense-General Plant -302000, 3962 TOTAL ADMIN & GENERAL EXPENSES 99<				
Average of Monthly Averages Basis RefBasis	1111			
Account 920000 921000 922000 923000 924000 9285XXX 928000 931000 931000 931000 931000 931000 931000 931000	***) ********	*********** OREGON *******	*******
920000 921000 922000 923000 928000 928000 930000 931000 935000 9407330 407431		Direct	Allocated	Total
920000 921000 922000 924000 928000 928000 930000 931000 935000 935000 935000 935000 935000 935000	:S:			
921000 922000 923000 924000 925XXX 928000 931000 931000 935000 9407330 407431 407421		71,737	3,280,116	3,351,853
922000 923000 924000 925XXX 926XXX 928000 931000 931000 935000 9407330 407431 407421		54,221	448,656	502,877
923000 924000 925XXX 926XXX 928000 931000 935000 935000 407330 407431 407421		0	165	165
924000 925XXX 928000 931000 931000 935000 935000 407330 407431 407421		2,000	1,282,413	1,287,413
925XXX 926XXX 928000 930000 931000 935000 9407330 407431 407421		0	127,024	127,024
926XXX 928000 930000 935000 935000 407330 407431 407431 407421		26,227	316,863	343,090
928000 930000 931000 935000 407330 407431 407421 407421		0	85,262	85,262
930000 931000 935000 407330 407431 407421		656,503	102,317	758,820
931000 935000 407330 407431 407421		19,429	364,394	383,823
935000 407330 407431 407321 407321		0	92,232	92,232
407330 407431 407431 407321		54,701	908,689	744,507
407330 407408 407431 407321 407421		887,818	6,789,248	7,677,066
407330 407408 407431 407321 407421		255,310	913,780	1,169,090
407330 407408 407431 407321 407321		7,772	999	8,437
407330 407408 407431 407321 407321	t-3031XX	4,505	740,497	745,002
407330 407408 407431 407321 407421	396200	4,411	2,337	6,748
407330 407408 407431 407321 407421	s	271,998	1,657,279	1,929,277
407330 407408 407431 407321 407421		1,159,816	8,446,527	9,606,343
407330 407408 407431 407321 407421				9
407408 407431 407321 407421		1,858	0	1,858
407431 407321 407421		155,950	0	155,950
407321		(843,920)	0	(843,920)
407321		(686,112)	0	(686,112)
407421		200,122	0	200,122
TOTAL EXPENSES BEFORE FIT		(322,663)	0	(322,663)
		139,017,475	12,150,072	151,167,547
NET OPERATING INCOME (LOSS) BEFORE FIT	E FIT			14,386,012
OB-FIT FEDERAL INCOME TAXNormal Accrual				71,999
				3,817,411
GAS NET OPERATING INCOME (LOSS)				10,496,602

99 Not Allocated OR-ALL

Oregon

Twelve Months Ending December 31, 2012

Restate Debt Interest-Type I

		Rate	Adjustments
(OPERATING REVENUES		
1	Total General Business		
2	Transportation		
3	Other		
4	Total Operating Revenues		0
(OPERATING EXPENSES		
5	Gas Purchased		
6	Operations & Maintenance		
	Uncollectible expense adjustment		
7	Administrative & General		
	Commission fees adjustment		
	Energy Resource Supplier Assessment adj		
8	Taxes Other Than Income		
2000	Franchise Fee		
9	Depreciation & Amortization		
10	Total Operating Expenses		0
11 (OPERATING INCOME BEFORE INCOME TAX		0
1	NCOME TAXES		0
12	Current Federal Income Taxes	0.350000	58,756
13	Deferred Federal Income Taxes		
14	State Income Taxes	0.076000	13,808
15	Total Income Taxes		72,564
16 1	NET OPERATING INCOME		(72,564)

Date: 03-19-2013

AVISTA UTILITIES Oregon Jurisdiction Twelve Months Ending December 31, 2012 Restate Debt Interest

Net Gas Plant per Results Reports (OR-PLT-12A)		\$175,347,730
Rate Base Adjustments Deferred FIT Rate Base Inventory & Other adjustment		(36,866,536) 3,083,577
Adjusted Net Rate Base Adjustment to Rate Base for Type I		141,564,771 (16,254)
Adjusted Net Rate Base (After Type I)		141,548,517
Weighted Cost of Debt + Weighted Cost of Pref. Securities		2.95%
Restate Debt Interest Deduction		4,175,681
Actual Interest Deduction (OR-FIT-12A)		4,357,364
Change in Interest Deduction		(181,683)
Change in Federal Income Tax-Current	35%	58,756
Change in State Income Tax-Current	0.076000	13,808

Prep by: _

Mgr. Review:

Date: 03-19-2013

AVISTA UTILITIES **Oregon Jurisdiction** Twelve Months Ending December 31, 2012

	Capital Structure		Weighted
	Ratio	Cost	Cost
Long Term Debt	49.74%	5.94%	2.95%
Weighted Cost			2.95%

Note: Capital structure ratio above is 5-quarter average - see below Debt cost is 5-quarter average - see below

					Weig	ted Cos	t
	% Debt	% Equity	Cost of Debt	Cost of Equity	Debt	Equity	Total
@ 12/31/11	50.38%	49.62%	5.96%	10.10%	3.000%	5.012%	8.012%
@ 03/31/12	49.92%	50.08%	5.96%	10.10%	2.973%	5.058%	8.031%
@ 06/30/12	49.52%	50.48%	5.94%	10.10%	2.939%	5.098%	8.037%
@ 09/30/12	48.67%	51.33%	5.94%	10.10%	2.890%	5.184%	8.074%
@ 12/31/12	50.23%	49.77%	5.90%	10.10%	2.963%	5.027%	7.989%
	49.74%	50.26%	5.94%	10.10%	2.953%	5.076%	8.029%

AVISTA UTILITIES

Oregon

Twelve Months Ending December 31, 2012 Weather Normalization - Sales & Purchases

		Rate	Adjustments
0	PERATING REVENUES		1477 - 1687 - 1788
1	Total General Business		(556,001)
2	Transportation		
3	Other		
4	Total Operating Revenues		(556,001)
О	PERATING EXPENSES		
5	Gas Purchased		(381,935)
6	Operations & Maintenance		nachadae uno v
	Uncollectible expense adjustment	0.004889	(2,718)
7	Administrative & General		199
	Commission fees adjustment	0.002500	(1,390)
	Energy Resource Supplier Assessment adj	0.000751	(418)
8	Taxes Other Than Income		
	Franchise Fee	0.020543	(11,422)
9	Depreciation & Amortization		
10	Total Operating Expenses		(397,883)
11 0	PERATING INCOME BEFORE INCOME TAX		(158,118)
T	NCOME TAXES		0
12	Current Federal Income Taxes	0.350000	(51,135)
13	Deferred Federal Income Taxes		
14	State Income Taxes	0.076000	(12,017)
15	Total Income Taxes		(63,152)
16 1	NET OPERATING INCOME		(94,966)

Date: 03-08-2013

	Total	(288,897)	(427,692)				(382,367) (173,634) (\$556,001)	(\$381,935)
	Dec-12	6,150	15,367	0.42993 0.70831	0.34376 0.70831 1.05207	0.68769	7,000 9,697	10,567
	Nov-12	691,939	1,044,580	0.42993 0.70831 1.13824	0.34376 0.70831 1.05207	0.68769	787,592 371,004 1,158,596	718,348
	Oct-12	198,679 95,603	294,282	0.42993 0.76855 1.19848	0.34376 0.76855 1.11231	0.74672	238,112 106,340 344,453	219,746
	Sep-12	* 3		0.42993 0.76855 1.19848	0.34376 0.76855 1.11231	0.74672		3
	Aug-12	TC 200		0.42993 0.76855 1.19848	0.34376 0.76855 1.11231	0.74672		
	Jul-12	78 - 4		0.42993 0.76855 1.19848	0.34376 0.76855 1.11231	0.74672		ij.
	Jun-12	(410,388)	(617,776)	0.42993 0.76855 1.19848	0.34376 0.76855 1.11231	0.74672	(491,842) (230,679) (722,521)	(461,305)
	May-12	168,002	246,973	0.42229	0.33721 0.76855 1.10576	0.74672	200,063 87,324 287,387	184,420
	Apr-12	323,946	492,311	0.42229 0.76855 1.19084	0,33721 0,76855 1,10576	0.74672	385,768 186,171 571,939	367,619
	Mar-12	(757,846)	(1,139,562)	0.42229 0.76855 1.19084	0.33721 0.76855 1.10576	0.74672	(902,473) (422,087) (1,324,560)	(850,934)
	Feb-12	(339,328)	(513,732)	0.42229 0.76855 1.19084	0.33721 0.76855 1.10576	0.74672	(404,086) (192,849) (596,935)	(383,614)
	Jan-12	(170,050)	(250,135)	0.42229 0.76855 1.19084	0.33721 0.76855 1.10576	0.74672	(202,503) (88,554) (291,057)	(186,781)
AVISTA U'i ÉS OREGON JURISDICTION MONTHLY WEATHER CORRECTION Tweive Months Ended December 2012		Schedule 410 Usage Adjustment	Schedule 420 Usage Adjustment	Schedule 410 Base Rate Schedule 461 Gas Costs Net Schedule 410 Rate	Schedule 420 Base Rate Schedule 461 Gas Costs Net Schedule 420 Rate	Weighted Average Cost of Gas	Schedule 410 Revenue Adjustment Schedule 420 Revenue Adjustment Total Revenue Adjustment	Gas Cost Expense

AVISTA UT ::S
OREGON JURISDICTION
MONTHLY WEATHER CORRECTION
Twelve Months Ended December 2012

Actual DOHH 800 6284 800 8389 819 819 819 819 819 819 819 819 819 8	Medford Actual DDH Roseburg Actual DDH Klammath Falls Actual DDH La Grande Normal DDH Roseburg Normal DDH Klammath Falls Normal DDH La Grande Normal DDH Carande DDH from Normal DDH Carande DD	800	624	609	0000		200		0		4			
Actual DOH		681	7		330	167	5	1	:1		270	434	200	3.952
Normal DOH 1971 1972		4 7 1	110	583	341	215	125	7	0	6 9	243	7.87	1 128	6.668
Normal DDH		1,011	893	869	969	412	289	42	B 1	211	110	740	987	6.011
Normal DDH		878	874	765	438	356	194	4	11	132	040	2	S	
Normal DH		* 0 %	104	425	370	199	59	4	4	42	279	602	801	4,240
Normal DOH 1,000		104	555	494	365	217	82	10	7	52	271	210	269	3,827
Morring DDH 1,000		1 025	853	776	617	412	206	43	52	182	502	808	1,056	0,047 8 1 8 3
DDH from Normal -14 -56 -53 -54		1,028	859	745	537	335	151	27	37	154	487	487	B20'1	3
DDH from Normal 1-14 - 25 - 55 - 54 - 55 - 55 - 55 - 55 - 5				i	č	00	35	4	4	41	38	83	10	28
DDH from Normal			55	-84	4	32	2 5		7	33	26	79	60	(25)
DDH from Normal 14			-56	-83	24	N 0	3 6	· •	1.1	70	σ	41	9	(121)
April Cust Spings			40	-63	21	0 7	D 1	- 0	000	22	-58	74	52	172
410 Cust 11220 11328 11322 11314 11280 11309 1	DDH from No		-15	-20	66	-21	7	2	2	1				
410 Cust 13.222 13.223 15.242 13.144 14.022 14.025 15.025					000 ***	44	84 028	50 834	50.725	50,648	50,687	51,076	51,497	51,065
410 Cust 11320 11318 12410 124		51,328	51,252	51,314	697,10	13 136	13.079	13 036	12.927	12,975	12,963	13,085	13,199	13,103
410 Cust 6.561 6.562 6.564 6.406 6.406 6.406 6.406 6.406 6.401 6.470 6.470 6.420 6.422 6.402 6.524 6.504 6.401 6.470 2.002 2.002 2.106 2.105 2.105 2.106 2.105 2.106 2.002 2.106 2.002 2.106 2.105 2.1	410 Cust	13,220	13,185	13,216	13,220	900	13 025	13.794	13.768	13.764	13,800	14,008	14,042	13,943
410 Cust 6 501 6 521 6 526 6 446 6 446 6 440 6 420 6 422 6 446 6 521 4 2101 2115 2118 420 Cust 4.20 Cust 1 521 1 520 1 1529 1 528 1		14,065	14,045	14,042	6.554	6.558	6,491	6,478	6,477	6,451	6,464	6,556	6,584	6,526
420 Cust 6.501 6.521 6.528 6.458 6.448 6.449 6.449 6.440 6.420 6	410 Cust	L96'9	100	3	, j								6	OBV 9
420 Cust 1,631 1,630 1,635 2,136 2	420 Cust	6.501	6,521	6,536	6,496	6,486	6,461	6,449	6,430	6,432	6,442	6,489	0,321	0,400
420 Cust 1631 1630 1638 1635 1638 1635 1631 1630 1631 1630 1631 1630 1634 1637 1631 1630 1634 1637 1631 1630 1634 1637 1631 1630 1634 1634 1635 1635 163	420 Cust	2.140	2,129	2,135	2,134	2,129	2,116	2,109	2,096	2,104	101,2	676.13	1 635	1 628
tive Coefficients Lin-12 Feb-12 Mar-12 May-12 Jun-12 Jun-12 Aug-12 Sep-13 Oct-12 May-12 Jun-12 Jun-12 Aug-12 Sep-13 Oct-12 May-12 Jun-12 Jun-12 Aug-12 Sep-13 Oct-13 Oct-		1 631	1.630	1,638	1,635	1,638	1,627	1,621	1,620	1,617	1,620	979'1	700	608
18 18 18 18 18 18 18 18		894	895	901	006	968	893	891	888	883	882	883	100	760
Jan-12 Feb-12 Mar-12 Apr-12 Junr-12		à											,	
16410	of recipilation Constitution	12n-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12		Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	
Schedule 410 0.1154 0.1154 0.1154 0.1154 0.1154 0.1154 0.1154 0.1154 0.1154 0.1154 0.1154 0.1154 0.1155 0.1056 0.1	elisiuve coelliciellis		0 1093	0.1093	0.1093	0.1093	0.1093	0.0000	0.0000	0.000.0	0.1093	0.1093	0.1093	
Schedule 410 0.1056	Scriedule 410		0 1154	0.1154	0.1154	0.1154	0.1154	0.0000	0.0000	0.0000	0.1154	0.1154	0.1134	
Schedule 420			0.1056	0,1056	0.1056	0.1056	0.1056	0.0000	0.0000	0.0000	0.1056	0.1056	0.1036	
Schedule 420 Sched			0 1007	0.1007	0.1007	0.1007	0.1007	0.0000	0.0000	0.0000	0.1007	0.1007	0.1007	
Schedule 420 0.4372 0.4472 0.4	Schedule 4 1		0.4123	0.4123	0.4123	0.4123	0.4123	0.0000	0.0000	0.0000	0.4123	0.4123	0.4123	
Schedule 420	Schedule 42		0.4372	0.4372	0.4372	0.4372	0.4372	0.0000	0.0000	0.0000	0.4372	0.4372	0.4372	
Schedule 420 0.4524 0.44580 0.44580 0.44580 0.44580 0.44580 0.44580 0.44580 0.44580 0.44580 0.44484 0.44448 0.44448 0.44448 0.44448			0.4215	0.4215	0.4215	0.4215	0.4215	0.0000	0.0000	0.0000	0.4213	0.4213	0.4524	
Schedule 410 (201,965) (184,861) (471,124) 190,600 178,759 (195,200) 210,523 463,356 55,286 Schedule 410 (21,358) (85,207) (136,736) 36,614 3,032 (142,050) - 13,116) 60,649 186,901 - 60,649 186,901 - 4,560 1,500			0.4524	0.4524	0.4524	0.4524	0.4524	0.0000	0.0000	0.0000	0.4524	0.4324	777	
Schedule 410 (201,955) (194,901) (37,155) (35,736) (37,620) 36,894 119,291 4,569 Schedule 410 (21,358) (48,207) (137,904) 3,614 3,022 (412,050) - (13,116) 60,649 (48,970) Schedule 410 20,794 (59,326) (137,804) 31,339 46,207) 41,378 46,207) 41,378 48,673 48,673 48,693 48,970 Schedule 410 20,794 (59,326) (137,804) 323,946 168,002 (410,388) - 100,928 222,059 28,780 Schedule 420 (13,099) (52,125) (83,075) 22,382 1,862 (39,780) - (13,48) 28,100 (41,349) Schedule 420 (13,099) (52,125) (84,209) 14,472 (6,420) 14,472 22,382 1,862 (39,780) - (17,453) 28,433 20,902 Schedule 420 (13,683) (14,39) (8,649) (17,453) (8,649) (17,453)				1474 4541	190 600	178759	(195.200)	ä	î	ŧ	210,523	463,356	56,286	46,375
Schedule 410 (21,358) (85,207) (135,789) 30,014 31,789 (13,789) (28,276) 415,789 42,378 41,789 42,378 41,748 48,673 48,643 48,673 48,643 34,284 Schedule 410 20,794 (59,326) (137,894) (137,897) (13,687) - 100,929 222,059 48,643 34,284 Schedule 410 32,480 (137,846) 323,346 168,002 (410,388) - 100,929 222,059 26,886 Schedule 420 (13,099) (52,125) (83,075) 22,382 1,682 (39,780) - 100,929 222,059 27,78 Schedule 420 (13,099) (52,125) (83,075) 22,382 1,682 (39,780) - 100,929 222,059 26,886 Schedule 420 (13,099) (6,4209) 14,472 (6,4209) 14,472 (17,453) (17,453) 28,433 20,902 Schedule 420 (10,098) (174,404) (381,717) 40,439 (8,464) (17,453) (17,453) <td>Schedule 41</td> <td></td> <td>(184,861)</td> <td>(471,124)</td> <td>200,000</td> <td>3 033</td> <td>(64 901)</td> <td>i</td> <td>S</td> <td>9</td> <td>38,894</td> <td>119,291</td> <td>4,569</td> <td>(104,802)</td>	Schedule 41		(184,861)	(471,124)	200,000	3 033	(64 901)	i	S	9	38,894	119,291	4,569	(104,802)
Schedule 410 20,794 (19,935) (137,846) 3,23,946 (168,002 (410,388) - 100,929 (22,059 (41,939) (51,150 (41,949) (13,082)			(85,207)	(133,730)	31 182		(122 050)	- 8	ï		(13,116)	60,649	(88,970)	(308,741)
Schedule 410			(925,846)	(137,304)	201,100	/43 780/			3		(37,623)	48,643	34,264	78,271
Schedule 420 (96,493) (88,724) (226,363) 91,062 85,574 (93,235) - 100,929 222,059 26,886 Schedule 420 (13,099) (52,125) (83,075) 22,392 1,862 (39,780) - 23,882 73,050 2,778 Schedule 420 (13,099) (52,125) (8,071) 40,439 (8,464) (17,453) - (23,063) 29,433 20,902 Schedule 420 (80,084) (174,404) (381,717) 168,365 78,972 (207,388) - 294,282 1,044,580 15,367	chedule 410	(1)	(339,328)	(757,846)	323,946	168,002	4)	,		i.	198,679	691,939	6,150	(288,897)
Schedule 420 (96,493) (98,724) (226,393) 91,002 0,014 (39,790) 23,882 73,050 2,778 (41,349) 22,392 (13,099) (52,125) (63,075) 22,392 (196,209) (63,729) (64,209) (64,		8		1000 0000	90 963	RS 574	(93 235)	,	r	6	100,929	222,059	26,886	21,696
Schedule 420 (13,099) (52,125) (83,015) 24,392 (94,492) (84,015) (Schedule 42		(88,724)	(225,353)		1 887	(39 780)	30	- 0	(4)	23,882	73,050	2,778	(64,115)
Schedule 420 9,625 (27,482) (64,209) 14,412 (8,464) (17,453) 20,302 29,433 20,902 Schedule 420 19,883 (6,073) (8,071) 40,439 (8,464) (207,388) - 95,603 352,642 9,217 (101e 420 (80,084) (174,404) (381,717) 168,365 78,972 (207,388) - 294,282 1,044,580 15,367 (15,367) (1,139,562) 492,311 246,973 (617,776) - 294,282 1,044,580 15,367	Schedule 42		(52,125)	(83,0/5)		200,1	(55,155)	,		300	(6,145)	28,100	(41,349)	(143,909)
Schedule 420 19,883 (6,073) (8071) 40,438 (0,439) (1,439) (1,439) (1,439) (1,439) (1,439) (1,439) (1,439,562) 492,311 246,973 (617,776) - 294,282 1,044,580 15,367			(27,482)	(64,209)		10 404		8 19			(23,063)	29,433	20,902	47,533
chedule 420 (80,084) (174,404) (381,717) 190,303 (3,512) (617,776) - 294,282 1,044,580 15,367			(6,073)	(8,0/1)		78 077	(2)				95,603	352,642	9,217	(138,795
(550.35) (513,732) (1,139,562) 492,311 246,973 (617,776) - 294,282 1,044,990 11,050	chedule 420	(80,084)	(174,404)	(381,717)		410,01						001 110	126 367	C03 7CM)
(0.00)	Total Organ Heads Adjustment	(250,135)	(513,732)	(1,139,562)		246,973		•	1	•	284,282	1,044,580	100,01	100 BO FO

Oregon Historical Average Degree Days Heating Source: NOAA Publication "Climatological Data Oregon" July Editions "Monthly & Seasonal Heating Degree Days" Summary

Year			((ć	Lan	Top	Mar	Anr	May	Jun	Annual
\sum_{i}	E Jul	Aug	Sep	Oct	Nov	Dec	Jan	Len	IVIGI	de	Control of the Contro		Total
7	un	c		241	510	701	800	624	609	336	167	94	4182
Ξ	2 0 .	0 4	1 7	24.1	630	686	787	999	999	478	306	19	4487
-0		10	C + C	350	979	914	589	531	535	455	306	81	4461
7-7		1 0	16	273	555	873	806	582	588	388	142	15	4247
700		N C	90	361	601	819	858	637	631	461	186	70	4720
7-/0	9 0	0 0	2,6	298	582	762	897	631	445	355	139	42	4207
7-00	9	0 0	63	278	654	746	744	589	637	352	128	19	4210
	9 0	- (09	297	699	746	792	558	450	387	163	94	4217
03-0	0 0	0	36	214	648	089	721	575	376	286	166	37	3739
0-0			54	351	571	723	639	612	499	474	225	18	4178
200			29	273	538	742	783	553	280	338	213	42	4102
			57	308	738	818	779	644	493	464	112	89	4495
00		18	34	251	449	808	781	543	595	291	200	42	4022
08-			35	366	574	806	804	643	969	432	276	85	4719
07-			49	325	519	841	899	572	546	402	326	26	4277
06-			88	327	544	731	780	614	479	370	103	59	4099
90			23	276	473	959	746	508	492	349	254	45	3828
0.0			25	339	782	788	605	465	551	422	170	104	4251
1 60			65	216	747	804	752	649	488	317	138	70	4303
9			35	233	583	844	816	643	411	397	150	06	4203
0.10			Ξ	246	541	820	738	476	399	253	48	43	3577
00			0	351	089	1022	837	477	588	456	313	82	4814
00		7	40	313	651	906	772	699	489	221	251	55	4375
88		1 0	62	115	586	822	837	742	538	228	222	24	4177
87-88	-88 21	1 0	26	136	540	786	780	579	544	330	268	106	4116
		4	7	279	602	801	764	591	525	370	199	59	4,240
			Į.	ì									

Source: NOAA Publication "Climatological Data Oregon" July Editions "Monthly & Seasonal Heating Degree Days" Summary Oregon Historical Average Degree Days Heating

Annual	Total	3952 Preliminary Local Clim Data	4161 Preliminary Local Clim Data	4057 Preliminary Local Clim Data	4056 Dealiminary Local Clim Data	4000 Figurial y Local Clim Data	4608 Preliminary Local Cilin Data	4039 Preliminary Local Cilin Data	4010 Preliminary Local Clim Data	3914 Preliminary Local Clim Data	3606 Preliminary Local Cilin Data	3681 Preliminary Local Clim Data	3898 Freiminary Local Cilii Data	4061	3671	4093	3741	3627	3518	3822	3955	3933	3128	4357	3915	4232	4109	i,	3,927	
Tim		125	86	100	103	15.	129	80	40	86	16	40	59	112	51	110	43	28	69	100	96	Ξ	37	108	93	4	127	i	82	
May	raya)	215	319	000	27.0	170	220	202	184	193	173	226	255	155	181	296	288	106	252	174	146	160	87	302	236	270	308		217	
144	rdc	341	487	1 0	440	405	486	367	354	391	302	437	341	433	299	397	363	348	309	407	299	380	253	410	270	264	350	200	365	
Mos	Mai	583	500	277	515	296	592	416	609	417	387	427	581	468	546	260	477	470	457	477	429	351	367	695	445	554	507	341	464	
1	ren	114	620	000	460	561	969	561	580	553	573	292	529	909	495	564	509	518	539	379	809	634	425	391	623	810	172	100	555	
	Jan	604	100	670	492	734	815	822	631	212	617	520	674	685	969	628	260	641	637	642	631	780	909	798	637	725	1	/10	199	
	Dec	700	694	179	805	092	705	684	629	959	642	564	189	654	701	747	719	629	568	638	744	737	672	914	719	743		/39	269	
	Nov		431	522	555	449	622	512	609	999	290	514	439	630	370	459	424	458	371	629	673	478	415	530	491	500		476	510	
	Oct	1	245	276	330	299	339	318	251	287	211	338	291	248	253	293	297	286	271	301	205	225	237	307	203	173	7/1	198	271	i
	Sep	200	19	45	46	47	103	57	69	92	35	41	39	58	40	36	45	96	20	39	72	55	27	10	23	000	60	77	52	1
	Aug		0	18	5	10		7	. (1)	0	0	00	0	2	=	-	-	٧.	21	i -	21	12	i w	×	, 10	1	/	7	7	
	Jul		7	00	7	4	0	13	-	0	0		6	10	28	,	2 2	12	4	٧.	31	10	0	10	2 7 6	t (77	34	10	2
Year	12 ME	Jul - Jun	11-12	10-11	09-10	60-80	0.20	20-10	70-00	03-03	03-04	02-03	01-02	00-01	00-00	08 00	07-98	06.97	96-96	94-95	93-94	02-03	91-92	20.00	90-91	89-90	88-89	87-88	8	ge Se
Roseburg	Number		1	7	··	0 4	t v	n v	7 0	~ 0	0 0	01	2 -		1 1 2	C 1	14	15	10	18	10	61	2 20	17	77	23	24	25	4 4 4 4 4	25 Year Average

Annual Total	6668 LMT Prelim Local Clim Data	7233 LMT Prelim Local Clim Data	6988 LMT Prelim Local Clim Data	6601 LMT Prelim Local Clim Data		6654 I MT Prelim Local Clim Data	6956 I MT Prelim Local Clim Data	2000 I MT Drelim I ocal Clim Data	6242 I MT Drelim Local Clim Data	0342 Livit Livini Local Clim Data	6555 LIMIT FIGURE LOCK CITING LAW	2000 LIVII Hellin Local Cum Card	/096 / - 10 Amport per weather barns	6225 Airport per Weatherbank	6884 Airport per Weatherbank	6152 Summary of the Day data Livil	5660 Summary of the Day data LM1	5547 Summary of the Day data LM1	6163 Summary of the Day data LM1	6270 Summary of the Day data LMT	6910 Summary of the Day data LM1	5236 Summary of the Day data LMT	6881 M Nov, Dec	6480 Summary of the Day data LMT	6259 Summary of the Day data LMT	6493 Summary of the Day data LMT		6,547	Vicanosh Ealls no longer shown in "Climatological Data Oregon". The LMT station
Jun	289	291	234	108	355	201	172	200	575	001	190	180	287	146	229	249	157	127	213	170	246	110	275	210	66	210	617	206	רClimat, "Climat
May	412	592	508	220	700	470	505	554	419	450	451	463	304	447	461	280	202	407	354	312	303	184	529	473	423	77	404	412	shown in
Apr	596	292	738	00/	500	00/	579	624	989	268	767	615	752	555	673	199	574	521	819	539	619	447	672	420	150	100	514	617	no longer
Mar	869	847	024	900	8/0	926	709	216	744	199	788	819	758	839	851	789	654	089	192	629	685	639	998	773	546	040	/48	176	th Faller
Feb	803	054	100	08/	813	1083	898	856	794	856	862	812	006	793	964	847	758	770	590	862	1058	673	645	200	200	1001	842	853	
Jan	1	0501	0001	869	1003	1256	1150	1048	1113	1067	809	1120	1053	886	893	206	957	946	842	911	1303	949	1044	1001	1001	1094	1237	1 025	1,020
Dec	1,00	071,1	606	1200	1182	1205	1037	1047	984	993	962	1093	1009	1038	1209	1041	940	846	1001	1003	1244	994	1001	1001	166	1094	1114	1.068	1,000
Nov	1	101	076	867	751	961	822	877	688	806	804	854	1008	697	848	354	707	590	1023	954	808	720	220	000	819	814	755	000	000
Oct	1	110	4/3	603	531	633	574	878	579	446	665	531	592	442	570	537	457	452	520	444	416	300	100	500	543	311	317	004	205
Sep	,	112	238	144	170	295	224	316	289	168	224	222	281	139	149	132	108	86	107	171	171	1/1	00	96	165	211	133		781
Aug	1	38	93	75	19	55	19	31	69	52	126	42	65	71	20	12	30	73	2,0	07	0 6	000	† I	//	87	27	22		22
Jul		42	38	46	13	16	20	15	18	21	21	46	87	70	17	7.5	10	37	10	150	901	07	7	36	48	29	128		43
Year 12 ME	Jul - Jun	11-12	10-11	09-10	60-80	07-08	20-90	90-50	04-05	03-04	02-03	01-02	00-01	00 00	00-66	00 00	9/-98	16-06	95-90	94-95	93-94	92-93	76-16	90-91	06-68	68-88	87-88		
Klammath Falls Number		-1	2	n	4	5	9	7	- 00	0	10	2 -1	1 5	1.	C 1	- ; - ;	15	16		18	61	20	21	22	23	24	25		25 Year Average

on shown for Klamath Falls at the Medford National Weather Service Website is the airport weather station. Prior to 1999, used data from Global Summary of the Day data downloaded from the National Climatic Data Center. This data is measured at Greenwich Mean Time which impacts the daily highs and lows. M = Data Missing from NOAA data, used IRP data unless otherwise noted. Klamath Falls no longer shown in "Climatological Data Oregon". The

NOAA 25 2012 W C.xls 25 Year average

tlk 03-08-2013

Source: NOAA Publication "Climatological Data Oregon" July Editions "Monthly & Seasonal Heating Degree Days" Summary Oregon Historical Average Degree Days Heating

ual tal	6011 M - Feb, April, Aug, Sept, Oct &	6840 M - Jan, April & June	6493	6460	6634	6197	6340	6105	6042	5905	6121	6537	5823	6168 M Apr	5721	6119 M Feb sub Union	6016	5944	6117	6953	5143	6550 M Feb, Mar, Apr	5943	6266	4117	/110	6,183	
Annual Total	9	9	9	9	9	9	9	v	0	4)	_	-	7.5	_	and I													
Jun	194	232	194	106	177	130	110	213	144	79	121	163	101	165	132	130	142	157	169	208	84	215	178	58	160	100	151	
May	356	490	485	317	306	288	302	297	352	360	368	295	282	416	337	254	403	297	258	208	191	443	395	334	777	344	335	
Apr	438	693	609	582	587	528	539	545	468	555	536	299	454	633	544	626	517	561	452	585	441	604	400	451	101	480	537	
Mar	765	818	731	922	863	859	800	694	919	212	998	710	962	774	713	715	689	736	099	780	588	800	712	707	7/1	755	745	
Feb	874	910	818	844	852	161	913	851	888	880	914	893	794	872	731	833	920	693	806	1069	049	646	891	1146	0+11	874	859	
Jan	979	101	867	1128	1189	9911	910	186	1124	856	1026	1105	1066	930	913	1021	776	947	874	1304	894	1184	921	1140	1140	1101	1,028	se noted
Dec	786	1004	1217	1122	1074	1901	1152	955	916	924	1020	1049	1045	1064	1006	974	935	1006	096	1221	892	0901	050	1000	1098	1011	1.039	otherwis
Nov	710	855	778	675	840	782	098	862	946	753	655	196	622	707	200	751	629	040	896	873	784	741	728	1 1	10/	723	784	ta unless
Oct	545	458	621	509	517	542	485	501	381	613	481	493	431	497	490	208	260	780	440	401	479	557	200		277	407	487	I IRP da
Sep	130	173	96	192	186	210	220	211	142	149	95	224	175	16	112	240	104	5	182	220	102	707	167	101	181	122	154	lata, use
Aug	17	11	5 5	47	42	34	26	42	. 60	46	11	19	20	10	, 4	48	04	0	0 0	48	. "	י נ	000	00	18	57	7.7	NOAA
Jul	*	- -	241	14	-	7	23	17	2	13	28	20	37	, c	32	25	17 (17	28	151	1,5	C1 (57	10	20	69	77	ing from
Year 12 ME	nnf - lnf	11-12	10-11	08-00	02-09	06-07	0.5-06	04-05	03-04	02-03	01-02	00-01	00-00	00-66	90-23	06-16	16-06	92-90	94-95	93-94	01 00	76-16	16-06	06-68	88-89	87-88	2	M = Data Missing from NOAA data, used IRP data unless otherwise noted
LaGrande Number	,	- (7	o -	t v	א ה	2 1	~ 0	0 0	v 51	2 1	11	7 [CI I	14	5 ;	01	/1	18	19	07	17	22	23	24	25		25 Year Average

18. 18. 18. 18. 18. 18. 18. 18. 18. 18.

The same	M	LaCranda	Medford	Roseburg	Klamath	LaGrande	Medford	Roseburg
DATE	Klamath Falls	Calendar DDH	Calendar DDH		Billing DDH	Billing DDH	Billing DDH	Billing DDH
Jan-08	1256	1189	858	815	1271		879	772
Feb-08	1083	852	637	596	1214		794	752 559
Mar-08	926	863	631	592	987		588 568	554
Арг-08	755	587	461	486	839 643		365	392
May-08		306	186	220 129	400		158	210
Jun-08	255	177	70 0		118		23	52
Jul-08					21			3
Aug-08					111			21
Sep-08 Oct-08		509			303			129
Nov-08		675			570			328
Dec-08		1122	873	760	875			560
Jan-09					1186			769 679
Feb-09					930			
Mar-09					840 777			
Apr-09					580			
May-09					247			
Jun-09					132			
Jul-09					49		1	
Aug-09			-31		84		5	
Sep-09 Oct-09					29			
Nov-09					63:			
Dec-09				805	107-			
Jan-10					108			
Feb-10					84			
Mar-10					82			
Apr-10					79 67			
May-10					47			
Jun-10				5 8	16			
Jul-1			**		2	-		2 3
Aug-10			5.0		16			
Sep-10 Oct-10			7.5		27			
Nov-1	70 U.U.		13.700		55			
Dec-1				6 621	104			
Jan-1					111			
Feb-1					90			
Mar-1	1 84				95 79			
Apr-1					67			
May-1					51			
Jun-1				0 12				1 44
Jul-1			7	1 2				0 8
Aug-1 Sep-1				2 23				3 7
Oct-1					30			7 110
Nov-1				546				
Dec-1					100			
Jan-1								
Feb-1						24 91 17 84		
Mar-1						60 63		
Apr-1				36 341 37 215		95 39		
May-1				94 125			95 13	
Jun-1			14	0 7	2			51 71
Jul-1 Aug-1			17	0 0		23	7	0 3
Sep-			32	1 19)		59	0 6
Oct-				41 245				51 85
Nov-			10 5	19 431	0			53 307 39 542
Dec-			87 7	91 694	1 9	05 8	33 63	39 542

SUMMARY

AVISTA UTILITIES OREGON WEATHER SENSITIVITY 5 yr Regression Results from 1/08 - 12/12 Heating Degree Days October through June Seasonal Adjustment to Baseload

Intercept is Summer Baseload Season is Adjustment to Baseload October through June

Y = Billed Monthly Usage per Customer X = Monthly Billing Cycle Average Heating Degree Days R Square at least .6 t-Stat for X variable >2

Description	R Square	Intercept	Season W	Season Weather Sensitivity	
Medford Schedule 410	0.9817	14.05	-8.38	0.1093	
Schedule 420	0.9596	78.30	-39.18	0.4123	
Roseburg Schedule 410	0.9805	12.84	-9.72	0.1154	
Schedule 420	0.9675	71.55	-46.80	0.4372	
Klamath Falls	0 0746	12 96	-24.64	0.1056	
Schedule 420	0.9577	74.16	-123.21	0.4215	
La Grande Schedule 410	0.9445	14.55	-19.36	0.1007	
Schedule 420	0.9362	70.75	-109.54	0.4524	

AVISTA UTILITIES
OREGON WEATHER SENSITIVITY
5 yr Regression Results from 1/08 - 12/12
Heating Degree Days October through June
Seasonal Adjustment to Baseload

Intercept is Summer Baseload Season is Adjustment to Baseload October through June

Total 4,182	3,952	6,668	6,011	51,065	13,103	13,943	6,526	6,480	2,119	1,628	892		47,944,431	26,146,248	74,090,680	47,338,339	25,475,513	72,813,852	(270 900)	(218,312)	(616,016)	(212,203)	47,041,367	25,257,200	72,298,557	903,064	889,048	1,182,113	1.92% 3.52% 2.48%
Dec-11	694	1,128	987	51,497	13,199	14,042	6,584	6,521	2,118	1.635	894		7,973,525	4,138,747	12,112,272	5,794,573	2,943,761	8,738,334	000 000 0	2,200,090	250,000	3,205,641	8,003,271	3,940,704	11,943,975	(29,746)	198,043	168,297	
Nov-11	431	767	710	51,076	13,085	14,008	6,556	6,489	2,115	1.626	883	3	5,286,385	2,788,707	8,075,091	3,208,245	1,698,552	4,906,797	007 000	727,188	025,330	2,704,778	5,180,433	2,431,142	7,611,575	105,952	357,565	463,516	
Oct-11	245	511	545	50,687	12,963	13,800	6,464	6,442	2.101	1 620	2882	700	2 936 080	1,621,948	4,558,028	1.244.441	873,091	2,117,532	000	1,208,709	507,487	1,992,914	2,453,150	1,657,296	4,110,448	482,930	(35,348)	447,582	
Sep-11	- 6	112	132	50,648	12,975	13,764	6,451	6.432	2 104	1 817	200	000	1 432 665	985,723	2,418,389	1 034.713	800,295	1,835,008		-98,494	-42,440	(140,934)	936,219	757,855	1,694,074	496,446	227,868	724,315	
Aug-11	0 0	38	17	50,725	12.927	13,768	6,477	6.430	2006	200,4	070'1	222	4 247 A3B	869.153	2,086,590	1 016 782	749 314	1,766,096		16,582	99,029	115,611	1,033,364	848,343	1,881,707	184,074	20,810	204,883	
Jul-11	0 1	42	4	50.834	13 038	13.794	6,478	8 449	0 4 00	2,103	1,621	881	4 025 002	879 874	2,115,097	1 132 815	016.420	2,349,235		-291,416	-100,845	(392,261)	1,141,399	815,575	1,956,974	93,824	64,299	158,123	
Jun-11	94	280	194	51 028	13.070	13,075	6,491	48.	0,4	2,110	1,627	893	000 007 7	1,400,380	2,233,699	2 024 554	4 140 505	3.174.079		454,265	-197,785	(652,050)	1.570.289	951,740	2,522,029	(169,909)	(118,421)	(288,330)	
May-11	167	2 2 2	356	61.100	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	2, 2, 20	6,558		0,400	2,129	1,638	896		2,238,139	3,504,978	000 037 0	3,130,209	4 811 140		-803,941	-377,874	(1,181,815)	2 346 348	1 282 977	3,629,325	(108.209)	(16,138)	(124,347)	
Apr-11	336	146	438	54 200	20,20	13,220	6.554		6,490	2,134	1,635	006		3,713,655	5,712,710	000	5,678,468	2,9U/,/US	1	-1,788,380	-926,953	(2,715,333)	3 891 089	1 980 750	5,871,839	(177 434)	18,305	(159,129)	
Mar-11	609	583	765	200	4 6 6	13,210	14,042		6,536	2,135	1,638	901		6,235,068	9,525,583		6,788,480	3,497,899	0,000,01	-648,001	-349 915	(997,916)	6 140 479	3 147 084	9,288,463	94 589	142 532	237,120	
Feb-11	624	611	893		207,10	13,185	14,045	5	6,521	2,129	1,630	895		6,464,200	9,871,321	100		3,772,325		-787 963	405 R40	(1,193,803)	300 404 0	0,401,833	9.848,420	(17 795)	40.636	22,901	
Jan-11	800	681	1,011		51,328	13,220	14,065	000	6,501	2,140	1,631	894		7,811,672	11,876,921		8,694,080		13,189,857	930 689	420,428	(1,260,117)	0	185,508,7	11 939.740	164 7401	(21,719)	(62.819)	
	HQQ	DDH	HOO		410 Cust		-	410 Cust	420 Cust	420 Cust					100			1				Ŀ			į.		endar 410	endar 420	410 Error 420 Error
Empirical Test	Medford	Roseburg	Klammath Falls	200	Medford	Roseburg	Klammath Falls	La Grande	Medford	Roseburg	Klammath Falls	La Grande		Predicted 410	Predicted 420 Predicted Total		Billed 410	Billed 420	Billed Total	Habillod 440	OCA POLICIES	Unbilled 420		Calendar 410	Calendar 420	Calcinal	Predicted - Calendar 410	Predicted - Calendar 420	Percent 410 Error Percent 420 Error

Percent 410 Error Percent 420 Error Percent Total Error

	Prob.	0.00E+00 0.00E+00 0.00E+00	216.9033 135.697 9.544618 9.649335 9.585579 1.53756		Prob.	0.00E+00 0.00E+00 0.00E+00
	t-Statistic Pr	10.29055 28.53893 -8.939746	nt var nt var erion ion criter.		t-Statistic F	7.20533 23.28702 -6.217858
	Std. Error t-St	7.206563 0.014769 13.78189	Mean dependent var S.D. dependent var Akaike info criterion Schwarz criterion Hannan-Quinn criter. Durbin-Watson stat		Std. Error t-S	9.819252 0.019427 17.61634
S 13:58 12M12 : 60	Coefficient S	74.15952 0.421502 -123.2066	0.959128 0.957694 27.9109 44404.04 -283.3385 668.7927 0.00E+00	LG420 es es: 13:59 112M12 s: 60	Coefficient	70.75095 0.452403 -109.5359
Dependent Variable: KF420 Method: Least Squares Date: 02/20/13 Time: 13:58 Sample: 2008M01 2012M12 Included observations: 60	Variable	C KF_QDDH SEASON	R-squared Adjusted R-squared S.E. of regression Sum squared resid Log likelihood F-statistic Prob(F-statistic)	Dependent Variable: LG420 Method: Least Squares Date: 02/20/13 Time: 13:59 Sample: 2008M01 2012M12 Included observations: 60	Variable	C LG_QDDH SEASON
	Prob.	0.00E+00 0.00E+00 0.00E+00	53.36928 35.48019 6.350262 6.454979 6.391223 1.490589		Prob.	0.00E+00 0.00E+00 0.00E+00
	t-Statistic Pr	8.883273 35.30126 -8.831924	dent var ent var riterion erion in criter. on stat		t-Statistic F	6.877893 24.05675 -5.102405
	Std. Error t-	1.459092 0.00299 2.790379	Mean dependent var S.D. dependent var Akaike info criterion Schwarz criterion Hannan-Quinn criter. Durbin-Watson stat		Std. Error	2.115031 0.004185 3.794495
	Coefficient	12.96151 0.105562 -24.64442	0.975492 0.974632 5.651037 1820.251 -187.5079 1134.387 0.00E+00	m	Coefficient	14.54696 0.100667 -19.36105
Dependent Variable: KF410 Method: Least Squares Date: 02/20/13 Time: 13:52 Sample: 2008M01 2012M12 Included observations: 60	Variable	C KF_QDDH SEASON	R-squared Adjusted R-squared S.E. of regression Sum squared resid Log likelihood F-statistic Prob(F-statistic)	Dependent Variable: LG410 Method: Least Squares Date: 02/20/13 Time: 13:58 Sample: 2008M01 2012M12 Included observations: 60	Variable	C LG_QDDH SFASON

Flob.	0.00E+00 0.00E+00 0.00E+00	224.0748 150.5296 10.16332 10.26804 10.20428 1.535769
	7.20533 23.28702 -6.217858	ndent var dent var criterion terion inn criter. son stat
Std. Error	9.819252 0.019427 17.61634	Mean dependent var S.D. dependent var Akaike info criterion Schwarz criterion Hannan-Quinn criter. Durbin-Watson stat
Coefficient Std. Error t-statistic	70.75095 0.452403 -109.5359	0.938337 0.936173 38.0298 82437.14 -301.8997 433.6869 0.00E+00
Variable	C LG_QDDH SEASON	R-squared Adjusted R-squared S.E. of regression Sum squared resid Log likelihood F-statistic Prob(F-statistic)
Prob.	0.00E+00 0.00E+00	52.42332 34.77528 7.092773 7.19749 7.133734 1.194189
t-Statistic F	6.877893 24.05675 -5.102405	andent var ndent var o criterion riterion uinn criter. ttson stat
Std. Error	2.115031 0.004185 3.794495	Mean dependent var S.D. dependent var Akaike info criterion Schwarz criterion Hannan-Quinn criter. Durbin-Watson stat
Coefficient	14.54696 0.100667 -19.36105	0.946395 0.944514 8.191481 3824.721 -209.7832 503.1655 0.00E+00
Variable	C LG_QDDH SEASON	R-squared Adjusted R-squared S.E. of regression Sum squared resid Log likelihood F-statistic Prob(F-statistic)

	Prob.	0.00E+00 0.00E+00 2.00E-04	198.2026 116.2344 9.188344 9.293061 1.75963		Prob.	0.00E+00 0.00E+00 0.00E+00	184.4093 104.379 8.756235 8.860952 8.797196 1.681738
	t-Statistic Pr	12.9829 29.61527 -4.048006	lent var nnt var riterion srion on stat		t-Statistic F	14.72596 32.23102 -5.636146	dent var ent var zriterion erion nn criter. son stat
	Std. Error t-	6.030652 0.013923 9.678216	Mean dependent var S.D. dependent var Akaike info criterion Schwarz criterion Hannan-Quinn criter. Durbin-Watson stat		Std. Error t	4.858844 0.013564 8.303015	Mean dependent var S.D. dependent var Akaike info criterion Schwarz criterion Hannan-Quinn criter. Durbin-Watson stat
AD420 s : 14:00 : 2M12	Coefficient	78.29533 0.412347 -39.17748	0.96099 0.959622 23.35661 31095.29 -272.6503 702.0868 0.00E+00	RG420 es s: 14:02 112M12 s: 60	Coefficient	71.55116 0.437179 -46.79701	0.968598 0.967496 18.81822 20185.15 -259.687 879.0926 0.00E+00
Dependent Variable: MD420 Method: Least Squares Date: 02/20/13 Time: 14:00 Sample: 2008M01 2012M12 Included observations: 60	Variable	C MD_QDDH SEASON	R-squared Adjusted R-squared S.E. of regression Sum squared resid Log likelihood F-statistic Prob(F-statistic)	Dependent Variable: RG420 Method: Least Squares Date: 02/20/13 Time: 14:02 Sample: 2008M01 2012M12 Included observations: 60	Variable	C RG_QDDH SEASON	R-squared Adjusted R-squared S.E. of regression Sum squared resid Log likelihood F-statistic Prob(F-statistic)
	Jb.	0.00E+00 0.00E+00 0.00E+00	47,33901 31,0297 5,755543 5,86026 5,796503 1,33969		Prob.	0.00E+00 0.00E+00 0.00E+00	44.60391 28.12923 5.621537 5.726254 5.662498 1.760819
	t-Statistic Prob.	12.9597 43.69221 -4.820619	dent var dent var criterion iterion inn criter. ison stat		t-Statistic Pr	12.66936 40.78206 5.610824	Mean dependent var S.D. dependent var Akaike info criterion Schwarz criterion Hannan-Quinn criter. Durbin-Watson stat
	Std. Error	1.083779 0.002502 1.73929	Mean dependent var S.D. dependent var Akalke info criterion Schwarz criterion Hannan-Quinn criter. Durbin-Watson stat		Std. Error	1.013543 0.002829 1.731988	Mean dependent var S.D. dependent var Akaike info criterion Schwarz criterion Hannan-Quinn criter Durbin-Watson stat
	Coefficient	14.04545 0.109327 -8.384452	0.982322 0.981701 4.197459 1004.264 -169.6663 1583.645 0.00E+00		Coefficient	12.84094 0.115389 -9.71788	0.981186 0.980526 3.925433 878.3145 -165.6461 1486.325 0.00E+00
Dependent Variable: MD410 Method: Least Squares Date: 02/20/13 Time: 14:00 Sample: 2008M01 2012M12 Included observations: 60	Variable	C MD_QDDH SEASON	R-squared Adjusted R-squared S.E. of regression Sum squared resid Log likelihood F-statistic Prob(F-statistic)	Dependent Variable: RG410 Method: Least Squares Date: 02/20/13 Time: 14:01 Sample: 2008M01 2012M12 Included observations: 60	Variable	C RG_QDDH SEASON	R-squared Adjusted R-squared S.E. of regression Sum squared resid Log likelihood F-statistic Prob(F-statistic)

Regression, nesults

70,420,450,730,90,90,90,90,90,90,90,90,90,90,90,90,90
RG420 417.53 286.03 286.03 286.03 286.03 286.03 10.87 110.87 110.87 110.87 110.87 110.87 110.87 110.14 110.16 110.14 110.
MD420 429.61 302.87 261.37 261.37 261.37 261.37 74.41 73.01 96.37 96.36 432.35 90.48 77.80 90.48 77.80 90.48 77.80 90.48 77.80 90.48 77.80 90.48 77.80 90.48 77.80 90.48 77.80 90.48 77.80 90.48 77.80 90.48 77.80 90.48 77.80 90.48 77.80 90.48 77.80 90.48 77.80 90.48 77.80 90.48 77.80 90.48 77.80 90.70
L(G420 497, 90 504,76 392,74 104,74 86,28 74,68 177,12 260,03 548,00 190,01 87,68 190,01 87,68 190,01 87,68 190,01 87,68 190,01 87,68 190,01 87,68 190,01 87,68 190,01 87,88 190,01 87,163 39,17 88 111,13 11
KF420 549.53 336.49 288.44 288.44 78.71 194.28 395.32 395.32 395.32 395.32 395.32 395.32 395.32 395.32 395.32 395.32 395.32 395.32 395.32 395.32 395.32 395.32 395.32 395.32 395.33 44.80 115.99 65.37 65.37 65.37 65.37 65.37 65.37 115.89 65.37 65.37 65.37 65.37 115.89 65.37 65.37 115.89 65.37 65.37 115.89 65.37 115.89 115.89 65.37 115.89 115.89 115.89 115.89 115.89 115.89 115.89 115.87 115.89 115.89 115.89 115.89 115.89 115.89 115.89 115.89 115.89 115.89 115.80
108.97 108.97 108.97 108.98 108.99 10
RG410 99.17 98.08 98.08 98.08 98.08 98.08 11.33 12.02 21.44 10.06 81.02 11.19 11.18
MD410 105.97 101.32 53.37 63.67 63.67 13.99 13.99 13.99 13.99 13.99 14.00 14.90 14.90 15.97 13.98 14.99 15.88 15.99 17.22 13.98 17.22 17.22 17.22 17.22 17.22 17.22 17.22 17.22 17.22 17.22 17.22 17.22 17.22 17.22 17.22 17.22 17.22 17.23 17.22 17.23 17.23 17.22 17.23 17.23 17.23 17.23 17.23 17.23 17.23 17.23 17.23 17.24 17.22 17.23 17.24 17.22 17.39 17.3
15.80 115.80 115.80 115.80 12.76 12.78 12.78 12.78 12.78 12.78 12.78 12.78 13.73 13.73 13.65 13.65 13.65 13.65 13.65 13.65 13.65 13.65 13.65 13.65 13.65 13.65 14.88 17.27 17.27 17.27 17.27 17.27 17.27 17.28 17.38 17.88 17.
KF410 117.89 83.00 13.50 14.22 14.22 14.22 14.25 10.80
Rg CDDH 7722 7752 7752 7559 559 392 210 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
DDH LG QDDH N 27,1 1150 28,3 1150 643 817 643 817 640 264 400 264 60 0 0 </td
Trend KF QDDH 2 1214 1 2 1214 1 2 1214 1 3 887 5 8 89 7 82 8 8 89 7 82 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9
N
RB DDH Season 7772
MB DDH NE
1000 1070
KB DDH 1217 1217 1217 1217 1217 1217 1217 121
M Month 1 January 2 February 3 March 4 April 6 June 10 Cotober 11 November 12 December 12 December 12 December 13 March 4 April 6 June 7 July 8 August 9 September 11 November 11 December 12 December 12 December 12 December 12 December 14 December 15 June 7 July 8 August 9 September 16 October 17 June 7 July 9 March 4 April 6 June 7 July 9 September 17 December 17 December 17 December 17 June 7 July 9 September 18 August 9 September 19 October 11 January 2 February 3 March 4 April 6 June 7 July 8 August 9 September 11 December 11 January 2 February 2 March 4 April 5 May 8 August 9 September 11 January 2 February 2 February 2 February 2 February 3 March 4 April 5 May 8 August 9 September 11 January 11 January 12 February 2 Februa
2008 2008 2008 2008 2008 2008 2008 2008

AVISTA UTILITIES

Oregon

Twelve Months Ending December 31, 2012

Gas Cost Adjustment - Type II

		Rate	Adjustments
C	PPERATING REVENUES		
1	Total General Business		
2	Transportation		
3	Other		(6,721,123)
4	Total Operating Revenues		(6,721,123)
C	DPERATING EXPENSES		
5	Gas Purchased		(6,289,330)
6	Operations & Maintenance		
	Uncollectible expense adjustment		
7	Administrative & General		
	Commission fees adjustment		
	Energy Resource Supplier Assessment adj		
8	Taxes Other Than Income		
	Franchise Fee		
9	Depreciation & Amortization		
10	Total Operating Expenses		(6,289,330)
11 (OPERATING INCOME BEFORE INCOME TAX		(431,793)
Ι	NCOME TAXES		0
12	Current Federal Income Taxes	0.350000	(139,642)
13	Deferred Federal Income Taxes		
14	State Income Taxes	0.076000	(32,816)
15	Total Income Taxes		(172,458)
16 N	NET OPERATING INCOME		(259,335)

Prep by: ___AB___

Date: 03-19-2013 Mgr. Review:_____

AMB 3/26/2013

AVISTA UTILITIES

Oregon

Twelve Months Ending December 31, 2012 Sales For Resale and Gas Cost Analysis

-	Accounts	Deferred	Passed-through
	483000-483700	%06	10%
Jan-12	(4,704,669)	(4,234,202)	(470,467)
Feb-12	(8,417,696)	(7,575,926)	(841,770)
Mar-12	(3,934,715)	(3,541,243)	(393,471)
Apr-12	(6,079,252)	(5,471,327)	(607,925)
May-12	(2,825,092)	(2,542,583)	(282,509)
Jun-12	(4,773,222)	(4,295,899)	(477,322)
Jul-12	(4,716,977)	(4,245,279)	(471,698)
Aug-12	(2,310,319)	(2,079,287)	(231,032)
Sep-12	(3,698,479)	(3,328,631)	(369,848)
Oct-12	(5,385,571)	(4,847,014)	(538,557)
Nov-12	(7,358,036)	(6,622,232)	(735,804)
Dec-12	(13,007,206)	(11,706,485)	(1,300,721)

Accounts*	Deferred	Passed-through
804000-808200	%06	10%
9,969,141	8,972,227	996,914
12,773,033	11,495,730	1,277,303
7,687,210	6,918,489	768,721
7,890,740	7,101,666	789,074
3,948,001	3,553,201	394,800
4,952,886	4,457,597	495,289
5,528,048	4,975,243	552,805
2,982,636	2,684,373	298,264
4,364,644	3,928,180	436,464
7,226,789	6,504,110	722,679
11,122,380	10,010,142	1,112,238
17,990,137	16,191,123	1,799,014
96.435.644	86.792.080	9,643,564

112,290.89

1,010,618.03 161,697.92 729,963.96 605,085.48 599,548.79 1,657,095.46

17,966.44

81,107.11 67,231.72 66,616.53

000-808200	%06	%01
9,969,141	8,972,227	996,914
12,773,033	11,495,730	1,277,303
7,687,210	6,918,489	768,721
7,890,740	7,101,666	789,074
3,948,001	3,553,201	394,800
4,952,886	4,457,597	495,289
5,528,048	4,975,243	552,805
2,982,636	2,684,373	298,264
4,364,644	3,928,180	436,464
7,226,789	6,504,110	722,679
11,122,380	10,010,142	1,112,238
17,990,137	16,191,123	1,799,014
96,435,644	86,792,080	9,643,564

666,165.32 .841.217.18 3,764,343.60 4,982,931.42

> 84,121.72 376,434.36 498.293

> > 3,387,909.24

4,484,638 26,301,970

29,224,411

2,922,441

67,211,233 33,542,348

6,721,123 3,354,235

30,188,113 60,490,110

5,264,471.74 4,355,337.48 3,752,495.80 1,811,487.23 1,122,908.92 179,664.36 811,071.07 672,317.20

526,447.17

4,738,024.57 3,919,803.73

%06

435,533.75 375,249.58 181,148.72

3,377,246.22

1,630,338.51

Total

10%

Net Gas Costs

Gas Cost Expense

Sales for Resale Collections from Customers

**excludes transportation accounts and/or misc expenses not included in PGA.

(6,721,123)

(60,490,110)

(67,211,233)

6,289,330 56,603,967

Net Gas Operating Expense

62,893,297

AVISTA UTILITIES

Twelve Months Ending December 31, 2011 Gas Cost Adjustment - Type II Oregon

Difference Between Actual Gas Costs & Customer Collections

3.4 (40 3.0) 0=3 2000	5,264,471.74 4,355,337.48 3,752,495.80 1,811,487.23 1,122,908.92 179,664.36	5,567,537.82 4,640,664.40 4,372,604.17 2,819,945.84 1,827,064.65	\$ (303,066) \$ (285,327) \$ (620,108) \$ (1,008,459) \$ (704,156)	\$ 20 \$ 8 \$ 8 \$ 8 \$ 8	(272,759) (256,794) (558,098)	↔ ↔	(30,307)	•	
	5,264,471.74 4,355,337.48 3,752,495.80 1,811,487.23 1,122,908.92 179,664.36	5,567,537.82 4,640,664.40 4,372,604.17 2,819,945.84 1,827,064.65	\$ (303,06) \$ (285,32) \$ (620,10) \$ (1,008,45) \$ (704,15)	5) \$ 7) \$ 8) \$ 9) \$	(272,759) (256,794) (558,098)	\$	(30,307)	€	
	4,355,337.48 3,752,495.80 1,811,487.23 1,122,908.92 179,664.36	4,640,664.40 4,372,604.17 2,819,945.84 1,827,064.65	\$ (285,32 \$ (620,10 \$ (1,008,45) \$ (704,15)	8) \$ 8) \$ 9) \$	(256,794) (558,098) (907,613)	↔	(28,533)	A	(30,307)
	3,752,495.80 1,811,487.23 1,122,908.92 179,664.36	4,372,604.17 2,819,945.84 1,827,064.65	\$ (620,10) \$ (1,008,45) \$ (704,15)	8) \$ 9) \$	(558,098)		(110 0)	89	(28,533)
	1,811,487.23	2,819,945.84	\$ (1,008,45) \$ (704,15)	\$ (6	(607 613)	⇔	(07,011)	69	(62,011)
	179,664.36	1.827,064.65	\$ (704,15		(2012)	8	(100,846)	S	(100,846)
	179,664.36			\$ (9	(633,740)	8	(70,416)	↔	(70,416)
	70 170 110	1,311,108.13	\$ (1,131,444)	4) \$	(1,018,299)	S	(113,144)	€	(113,144)
	011,0/11.0/	1,029,074.83	\$ (218,004)	4) \$	(196,203)	8	(21,800)	8	(21,800)
	672,317.20	1,026,651.64	\$ (354,334)	4) \$	(318,901)	S	(35,433)	8	(35,433)
	666,165.32	1,049,078.05	\$ (382,913)	3) \$	(344,621)	S	(38,291)	8	(38,291)
	1,841,217.18	2,155,431.54	\$ (314,214)	4) \$	(282,793)	↔	(31,421)	8	(31,421)
Nov-12 3	3,764,343.60	2.988.755.16	\$ 775,588	8	698,030	€9	77,559	S	77,559
Dec-12	4,982,931.42	4,754,431.57	\$ 228,500	\$ 0	205,650	€9	22,850	69	22,850
25	29,224,411.32	33,542,347.80	\$ (4,317,936)	\$ (9	(3,886,143)				
25	29,224,411.32								
					Net to reverse	S	(431,794) \$	8	(431,794)

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551,540.00		Demand				
36,207.96 (117,437.00)	Demand Expenses for Deferral			2	2,602,517.54	
470,310.96	Oregon PGA Demand Revenue					
13.797.78	Rate Schedules:		PGA Rate	Der	Demand Revenue	
(35,248,65)	410 Residential	7,863,391	See Attached	69	2,426,691,67	
1,711,565,14	420 Commercial	4,076,349	See Attached	49	1,252,333.02	
129,726.33	424 Industrial	365,751	See Attached	49	112,874.42	
٠	440 Interruptible	AN	0.0000	w		
129.726.33	444 Seasonal	0	See Attached	69	10	
228,729.25	Total Demand Volumes	12,305,491		s	3,791,899.11	
٠	Check	12,305,491			0.30815	check
228.729.25	Demand Deferral Expenses			w	2,602,517.54	
27,128.83	Demand PGA Revenue			w	3,791,899.11	
•	Amount to be deferred	191910 GD OR		\$	(1,189,381.57)	
3,031.87						
		Commodity	ty			
3,031.87				s	5,264,471.74	
2,430,49						
**************************************	Oregon PGA Commodity Revenue	0	PGA Rate	Com	Commodity Revenue	
	A10 Residential	7.863.391	See Attached	69	3,445,077,80	
	420 Commercial	4,076,349	See Attached	w	1,795,055.16	
	424 Industrial	365,751	See Attached	Ø	160,239.17	
2,572,922.87	440 Interruptible	381,561	See Attached	S	167,165.69	
(50,005.74)	444 Seasonal	0	See Attached	w		
		12,687,052		s	5,567,537.82	
79,600.41	Check	12,687,052		s	0.43884	check
2,602,517.54	Commodity Deferral Expenses			w	5,264,471.74	
	Commodity PGA Revenue			w	5,567,537.82	
6,678,887.59			Difference	69 ((303,066.08)	
4,755.08	90% Allowed for recovery from Customers	tomers		n	(2/2,/59.47)	

WEI (Duke) Total

Third party capacity release

Questar Fixed

WEI (Spectra) Variable WEI (Spectra) Fixed

NOVA Variable

NOVA Fixed

Counterparty Invoice Total

Jan-12

NWP Total

NWP Capacity Release

Demand Costs NWP Fixed NWP Variable

OREGON Gas C

Current Month GTN Estimate

ANG Total

Transcanada Foothills Variable

Transcanada Foothills Fixed

GTN Capacity Release

GTN Fixed GTN Variable

NOVA Total

	Adj fr prior			
		184,192	0.43216	79,600.41
giellais			sh	w
Misc Calculations for Demand and Commodity Deferrats	CDN demand charges:	Sumas & Huntingdon purchase volumes:	Actual rate per Westcoast:	2/3

(4,705,842,44) (79,600.41)

483000/483600/483730

804000 GD OR 804000 GD OR 804017 GD OR 804017 GD OR

5,264,471.74

Fotal Commodity Costs to be Deferred

plus variable costs from Demand

less CDN Demand Charges

OR Off System Sales Revenue

Newedge Transaction Fees

Broker Fees

OR Imbalance

Total Net Gas Costs for Deferral

50,005.74

7,866,989.28 7,866,989.28

7,866,989.28

7,866,989,28 7,866,989.28

\$0.00 1,501.64 7,610.52

798,487.21

808100/(808200)

Total Commodity Costs from Purchase Journals

GST currency exchange difference

Storage (Injections)/Withdrawals Interco Purchases from Thermal

2,147,038.03

804010 GD OR 804700 GD OR 804730 GD OR

(6,338.89)

0.00 (30,306.61) (30,306.61)

Oregon sharing

\$0.00

months

(272,759.47)

191909 GD OR

Amount to be deferred

63,535.12 304,432.55

811000 GD OR

804600 GD OR

Financial Com Cost/(Benefit)

Extraction Credits

Off System Cost Bookout

FX Hedge Cost/(Benefit)

304000 GD OR 804000 GD OR

804017 GD OR

804001/002 GD OR \$ 2,572,92

Total Demand Costs from Purchase Journals

Intercompany transportation

Weyerhauser Recall Rights

Tuscarora Fixed Coos Bay Fixed Northwest Natural (Mist)

less variable costs charged to commodity

Plus 20% Sharing over Costs

Plus CDN Demand Charges

Total Demand Costs to be Deferred

Commodity Purchases

Broker Fees

20% Sharing

Purchase Journal Gas Costs

Recon to Purchase Journals Deferral Gas Costs

Demand Costs		u	E4E 0E7 00	
NWY TIXED		9 W)	34.157.10	
NWP Capacity Release		va	(109,861.00)	
NWP Total		69	440,253.10	
GTN Fixed		Ø	1,621,208.52	
GTN Variable		w	12,529.40	
GTN Capacity Release		W)	(30,543.18)	
Current Month GTN Estimate		(A)	1,603,194.74	
Transcanada Foothills Fixed		(A	131,092.91	
Transcanada Foothills Variable		s	٠	
ANG Total		69	131,092.91	
NOVA Fixed		'n	246,400.06	
NOVA Variable		us.		
Into T AVOIN		66	248 400 08	
		·	26.475.38	
WEI (Specifa) Pixed			200	
WEI (Spectra) Variable		n		
WEI (Duke) Total		69	26,475.38	
Questar Fixed		s	1,449.13	
Third party capacity release		un	•	
control front front and		v		
		0 6		
		0		
Counterparty Invoice Total		69	1,449.13	
Tuscarora Fixed		s	2,417.78	
Coos Bay Fixed		S	(41.15)	
Weverhauser Recall Rights		49		
Nothing Michigan		ų		
Notitiwest Maturial (Mist)			2.4	
Intercompany transportation		4		
Share Described Company of the Company of the Parish	ac ac controored		2 4E4 244 GE	
Total Demand Costs Holl Fulchase Journals	00*00 1000 OD	_	40.000.00	
less variable costs charged to commodity		n	(46,086.50)	
Plus 20% Sharing over Costs		s	•	
Plus CDN Demand Charges	•	s	37,773.31	
Total Demand Costs to be Deferred		s	2,442,328.76	
	•			
Commodity Purchases	804000 GD OR	40	4,910,088.78	
Broker Fees	804017 GD OR	S	•	
	RO4000 GD OR	v	*	
N N N N N N N N N N N N N N N N N N N	000000000000000000000000000000000000000		1400 040 071	
Extraction Credits	אט עם טטטרוצ	A	(162,546.37)	
Financial Com Cost/(Benefit)	804600 GD OR	w	418,064.14	
FX Hedge Cost/(Benefit)	804010 GD OR	49	2,467.86	
Off System Cost Bookput	804700 GD OR	49		
Company Company Company	804730 GD OR	u	6 896 490 33	
merco Furciases non memiai		,	42 064 664 74	
lotal Commodity Costs from Purchase Journals		9	14,004,004.71	
Storage (Injections)/Withdrawals	808100/(808200)	A	707,831.58	
GST currency exchange difference	804000 GD OR	us		
Broker Fees	804017 GD OR		\$3,187.89	
Newedge Transaction Fees	804017 GD OR	ų,	637.28	
On Impainte	804000 GD OR	u	(12.101.29)	
OD Off System Sales Devestin	483000/483500/483730	u	(8 417 695 92)	
ON OF STREET CHICA CHICAGO			(27 772 24)	
less CDN Demand Charges		9 4	10.000.01	
plus variable costs from Demand		م	46,686.50	
Total Commodity Costs to be Deferred		49	4,355,337,48	
Total Net Gas Costs for Deferral		s	6,797,666.24	
		6/3		
		s	6,797,666.24	
		s	6.797,666.24	
Security appropriate		4		
Deferral Cae Coste		67	6 797 666 24	
Deferrial das costs				
Purchase Journal Gas Costs	10 7000		100000000000000000000000000000000000000	
	20% Sharing	n 1	6,797,666.24	
		6/3		

Rate Schedules: PGA Rate Demand Revenue 410 Residential 3,366,485 0,30861 \$ 2,000,389.96 420 Commercial 3,366,485 0,30861 \$ 1,038,930.94 424 Demand Politic Particularitial 424,226 0,30861 \$ 1,039,927.79 444 Describition 0 0,0000 \$ 3,170,248.69 Annount Loberral Expenses \$ 3,170,248.69 Check Amount to be deferred 191910 GD OR \$ 3,170,248.69 Amount to be deferred 191910 GD OR \$ 4,356,337.48 Commodity Revenue PGA Rate Commodity Revenue A42 Industrial 442,250 0,43811 \$ 4,356,337.48 A42 Industrial 319,794 0,43811 \$ 4,365,337.48 A42 Industrial 319,784 0,43811 \$ 4,640,664.40 A44 Seasonal Check 10,592,464 \$ 4,0640,664.40 Commodity Poferral Expenses \$ 4,365,337.48 \$ 4,010,104.95 Commodity Poferral Expenses \$ 4,365,337.48 \$ 4,0640,664.40 Commodity Poferral Expenses \$ 4,365,337.48 \$ 4,365,337.48	PGA Rate Demand Revenue Demand Revenue Demand Revenue S	Commodity Deferrals Deference Sec. 2000 Sec. 2							
6,481,935 0.30861 \$ 2,000,389.96 3,366,485 0.30861 \$ 2,000,389.96 424,260 0.30861 \$ 1,038,930.94 NA	1	1,356,485	Oregon PGA Demand Revenue Rate Schedules:	۵	PGA Rate	Dem	and Revenue		
1,036,485	1,386,485	3,366,466 0,30861 \$ 109,927.79	410 Residential	6,481,935	0.30861	69	2,000,389.96		
## 424,250 0.30861 \$ 130,927.79 NA	## 130,927,79 NA 0,00000 Check 10,272,670 Check 10,272,670 Check 10,272,670 Commodity S	NA 0.00000 5 130,927.79	420 Commercial	3,366,485	0.30861	49	1,038,930.94		
Check 10,272,670 0.30861 \$ 3,170,248.69 Check 10,592,464 0.43811 \$ 1,474,890.74 424,256 0.043811 \$ 1,474,890.74 424,256 0.043811 \$ 1,474,890.74 424,256 0.043811 \$ 1,474,890.74 424,256 0.043811 \$ 1,40,104,95 Check 10,592,464 0.43811 \$ 4,640,664,40 Check 10,592,464	Check 10,272,670 0.30861 \$ 3,170,248.68 Check 10,272,670 0.30861 \$ 3,170,248.68 Check 10,272,670 0.30861 \$ 3,170,248.68 Check 10,272,670 Check 10,272,670 Check 10,592,464 0.43811 \$ 1,474,890.74 4,24,250 0.43811 \$ 1,474,890.74 4,24,250 0.43811 \$ 1,40,104.95 Check 10,592,464 0.43811 \$ 1,40,104.95 Check 10,592,469 Check 10,592,492 Check	NA	424 Industrial	424,250	0.30861	49	130,927.79		
Check 10,272,670 6.30861 \$ 3,170,248,69 6.30861 6.3086	Check 10,272,670 0.30861 \$ 3,170,248.69 Ses 191910 GD OR \$ 2,442,326.76 Commodity	Check 10,272,670 S 3,170,246,69	440 Interruptible	NA	0.0000	(s)			
Check 10,272,670 \$ 3,170,248.69 ses	Check 10,272,670	Check	444 Seasonal	0	0.30861	69			
Fes 191910 GD OR 5 2,442,328.76 5 3,170,248.69 7,170,248.69 7,170,248.69 7,170,248.69 7,170,248.69 7,170,248.69 7,170,248.69 7,170,248.69 7,170,248.69 7,170,248.69 7,170,248.69 7,170,248.69 7,170,248.69 7,170,248.69 7,170,592,464 7,170,592,492,492,492,492,492,492,492,492,492,4	191910 GD OR \$ 2,442,326.76	191910 GD OR \$ 2,442,328,76				s	3,170,248.69	check	
try Revenue	191910 GD OR \$ 3,170,248.69	191910 GD OR \$ 3,170,248.69		1		65	2 442 328 76		
try Revenue	191910 GD OR \$ (727,919.93)	Try Revenue PGA Rate Commodity Revenue PGA Rate Commodity Revenue PGA Rate Commodity Revenue PGA Rate Commodity Revenue A245,337.48 1,346,485 0.43811 \$ 2,839,800.54 4,24,280 0.43811 \$ 185,868.17 319,794 0.43811 \$ 185,868.17 Check 10,592,464 \$ 5 4,640,664.40 Check 10,592,464 \$ 5 4,640,664.40 Check 10,592,464 \$ 5 4,640,664.40 Difference \$ (285,794,23) I 191909 GD OR \$ 5 (286,794,23) I 191909 GD OR \$ 5 (286,794,23) I 191909 Commodity Deferrals So 00 Oregon sharing at the commodity Deferrals The check 10,787,730.03 (1,787,730.03) The check 10,787,730.03 (1,787,730.03)	Demand PGA Revenue			· vo	3,170,248.69		
Commodity S: 4,355,337,48 Ommodity Revenue PGA Rate Commodity Revenue S: 6,481,935 0,43811 \$ 2,839,800.54 3,356,485 0,43811 \$ 1474,890.74 3,156,485 0,43811 \$ 140,104.95 0 0,43811 \$ 4,640,664.40 Check 10,592,464 \$ 4,640,664.40 Check 10,592,464 \$ 4,640,664.40 S: 6,435,337,48 \$ A: Revenue 5 4,640,664.40 S: 6,56,734.23 Jaferred 191909 GD OR \$ (256,794.23)	Commodity Revenue	Commodity Revenue PGA Rate Commodity Revenue FGA Rate Commodity Revenue Si.366,485 0.43811 S 1,474,890.74 424,256 0.43811 S 1,474,890.74 10,592,464 S 0.43811 S 4,640,684.40 Check 10,592,464 S 4,355,337,48 Check 10,592,47,23 Check 10,592,47,23 S 4,355,337,48 Check 10,592,47,23 S 4,355,337,48 Check 10,592,47,23 Check 10,592,47,23 S 4,355,337,48 Check 10,592,47,23 C	Amount to be deferred	191910 GD OR		49	(727,919.93)		
ommodity Revenue PGA Rate Commodity Revenue S: 6,481,935 0.43811 S 2,839,800.54 424,250 0.43811 S 1,474,890.74 424,250 0.43811 S 1,474,890.74 10,592,464 0 0.43811 S 1,4640,664,40 Check 10,592,464 S 1,646,664,40 S 1,646,664,40 S 1,646,664,40 S 1,646,664,40 S 1,646,644,00 S 1,646,647,00 S 1,6	State	S		i i i i i i i i i i i i i i i i i i i	4				
ommodity Revenue S:	ommodity Revenue S: 6,481,335 0,43811 \$ 2,839,800.54 3,366,485 0,43811 \$ 2,839,800.54 319,724 0,43811 \$ 1,47,180.74 Check 10,592,464 \$ 10,43811 check Check 10,592,464 \$ 5 0,43811 Check 10,592,464 \$ 5 0,43811 Check 10,592,464 \$ 5 0,43811 S	ommodity Revenue s: 6,481,335					4 255 227 40		
ommodity Revenue S: 6.481,935 0.43811 \$ 2.839,800.54 3,366,485 0.43811 \$ 1,474,890.74 424,250 0.43811 \$ 1,474,890.74 319,794 0.43811 \$ 1,47,104,95 0.43811 \$ 0.43817 Check 10,592,464 Check 10,592,464 Check 10,592,464 Check 10,592,464 Check 10,592,664 Check 10,5	ommodity Revenue S: 6,481,935	ommodity Revenue PCA Rate Commodity Revenue 5: 2(39,800.54				4	01: 100:000:1		
6,481,935 0,43811 \$ 2,839,800.54 1 3,366,485 0,43811 \$ 1,474,890.74 424,250 0,43811 \$ 1,474,890.74 319,794 0,43811 \$ 1,40,104.95 0 0,43811 \$ 1,40,104.95 Check 10,592,464 \$ 0,43811 Check 10,592,464 \$ 4,365,374.88 I recovery from Customers S (266,794.23)	6,481,935 0,43811 \$ 2,839,800.54 4,24,250 0,43811 \$ 1,474,890.74 319,794 0,43811 \$ 140,104.95 Check 10,592,464 \$ 5 0,43811 Check 10,592,664 O Inference \$ (265,794,23) Inference \$ (256,794,23) Inference \$ (256,794,23) Inference Commodity Deferrals Stor Demand and	6,481,935 0,43811 \$ 2,839,800.54 4,24,250 0,43811 \$ 1,474,890,74 4,24,250 0,43811 \$ 1474,890,74 10,592,464 0,43811 \$ 140,104.95 Check 10,592,464 \$ 4,365,337,48 A Revenue Difference \$ (266,794,23) I recovery from Customers	Oregon PGA Commodity Reve	enue	PGA Rate	Comu	nodity Revenue		
3,366,485	3,366,485 0,43811 \$ 1,474,890.74 424,250 0,43811 \$ 140,104.95 10,592,464 \$ 0,43811 \$ 140,104.95 10,592,464 \$ 0,43811 \$ 140,104.95 10,592,464 \$ 140,664.40 10,592,464 \$ 14,365,337.48 10,5	## 3,366,485 0,43811 \$ 1,474,890.74 ## 424,250 0,43811 \$ 14,478,90.74 ## 140,104.95	410 Residential	6,481,935	0.43811	(s)	2,839,800.54		
A24,250 0.43811 \$ 185,868.17 319,794 0.43811 \$ 140,104.95 0 0.43811 \$ 140,104.95 Check 10,592,464	19,794	10,592,464 0,43811 \$ 140,104.95	420 Commercial	3,366,485	0.43811	w	1,474,890.74		
Table 19199 GD OR 1919 GD OR 1919 GD OR 1919 GD OR 1919 GD OR 191909 GD OR 191900 GD OR 191909 G	10,592,464 0,43811 \$ 140,104.95	10,592,464 5 4,640,664.40 5 4,640,664.40	424 Industrial	424,250	0.43811	S	185,868.17		
Check 10,592,464 S 4,640,664.40 Check 10,592,464 S 0,43811 A Revenue Difference S (256,794.23) eferred 191909 GD OR (256,794.23)	10,592,464 \$ 4,640,664.40 Check 10,592,464 \$ 5 4,640,664.40 Check 10,592,464 \$ 5 4,640,664.40 Check 10,592,464 \$ 5 4,355,337.48 Check 191909 GD OR \$ 1,255,734.23 Check 191909 GD OR \$ 1,256,794.23 Check	10,592,464 \$ 4,640,664,40	440 Interruptible	319,794	0.43811	69	140,104.95		
10,592,464 \$ 4,640,664.40	10,592,464 \$ 4,640,664.40 Check 10,592,464 \$ 5 0.43811 Check \$ 0.43811 Check \$ 5.337.48 Customers \$ 4,365,337.48 \$ 4,365,337.48 \$ 4,367,644.00 Customers \$ (256,794.23) Customers \$ (256,794.23) Customers \$ 6,205 Customers \$	10,592,464 \$ 4,640,664.40 Check 10,592,464 \$ 5 0.43811 Check \$ 4,640,664.40 Check \$ 4,640,664.40 \$ 4,355,337.48 \$ 4,640,664.40 Check \$ 4,355,377.48 \$ 4,355,377.48 \$ 4,355,377.48 \$ 4,640,664.40 Check \$ 4,355,377.48 \$ 4,5640,664.40 Check \$ 4,355,377.48 \$ 4,355,377.48 \$ 4,564,664.40 Check \$ 4,355,377.48 \$ 4,5640,664.40 Check \$ 4,5640,664.40 Check \$ 4,355,377.48 \$ 4,5640,664.40 Check \$ 4,355,377.48 Check Check \$ 4,787,730.03 Ch	444 Seasonal	0	0.43811	w	**************************************		
10,592,464 5 0,455 1 1 1 1 1 1 1 1 1	S	Commodity Deferrals S Adj fr prior months Adj fr		Ш		\$	4,640,664.40		
Customers Customers Customers 191909 GD OR	Customers	Courtomers S	Che			0	0.43811	cneck	
Difference \$ om Customers \$ 191909 GD OR	om Customers 191909 GD OR 191919 GD OR 191909 GD OR 19	om Customers \$ (285,326,92) 191909 GD OR \$ (256,794,23) 1and Commodity Deferrals se volumes: 86,205 \$ 0,43818 \$ 37,773.31 Debits Credits Credits Credits \$ (285,326,92) Adj fr prior months \$ 0,000 Cregon sharing \$ 1,787,730.03 \$ (1,787,730.03) \$ 1,787,730.03	Commodity Deferral Expenses			us us	4,355,337.48		
y from Customers \$ 191909 GD OR	9 from Customers \$ (256,794,23) 191909 GD OR	9 from Customers \$ (256,794,23) 191909 GD OR \$ (256,794,23) Isnd and Commodity Deferrals chase volumes: 86,205 t. 86,205 Adj fr prior months \$ 0.43818 \$ 37,773.31 Debits Credits 1,787,730.03 (1,787,730.03) \$ (1,787,730.03 (1,787,730.03)	Solitorial Action Control		Difference	63	(285,326.92)		
191909 GD OR	191909 GD OR \$ (256,794.23) land and Commodity Deferrals chase volumes: 86,206 t. 86,206 t. 90.43818 Chegon sharing	and and Commodity Deferrals chase volumes: \$ 6,206 \$ 37,773.31 JET Entry Debits Credits 1,787,730.03 (1,787,730.03) Social Credits Credits Credits Credits Credits Credits Credits Credits Credits Credits Credits Credits Cr	90% Allowed for recovery from (Customers		ø	(256,794.23)		
191909 GD OR	191909 GD OR (200, 194-23) Lind and Commodity Deferrals chase volumes: 86,205 Adj fr prior months 86,205 Adj fr prior months Chegon sharing	and and Commodity Deferrals chase volumes: \$ 6,206 \$ 43818 \$ 0.43818 \$ \$0.00 JET Entry Debits Credits 1,787,730.03 (1,787,730.03) \$ 1,787,730.03 \$ \$ \$0.00	19 19 19 19 19 19 19 19 19 19 19 19 19 1			•	100 100 000		
	nd and Commodity Deferrals Adj fr prior months 88,205 6,43818 \$ 0,43818 \$ 37,773.31 \$ 0.000	nd and Commodity Deferrals Adj fr prior months 86,205 6,43318 \$ 0,43318 \$ 37,773.31 Debits JET Enity 1,787,730.03 \$ (1,787,730.03)	Amount to be deferred	191909 GD OR		es.	(256,794.23)		
	86,205 \$ 0.000 Sharing \$ 0.00 \$ \$ 37,773.31 \$ \$0.00	## Section Sharing \$ 0.43818 \$ 0.438	CDN demand charges:			Adj	fr prior months		
	\$ 0.43818 Oregon sharing \$ 37,773.31 \$0.00	\$ 0.43818 So.00 S 37,773.31 So.00 JET Entry Debits Credits 1,787,730.03 \$ (1,787,730.03)	Sumas & Huntingdon purchase ve	olumes:	86,20				
Adj fr prior months 86,205	37,773,31 \$0.00	\$ 37,773.31 \$0.00 JET Entry Credits \$7,730.03 (1,787,730.03)	Actual rate per Westcoast:			00	0.00000	Oregon sharing	
Adj fr prior months 86,205 Adj fr prior months 80,205 80,43818	(28,532.f 0.0 (28,532.f	JET Entry Credits (1,780,03)				_	\$0.00		000
Adj fr prior months 86.205 0.43818 \$ 0.000 \$ 37,773.31 \$ \$0.00		JET Entr Cred 37,730.03							(28,532.0)
86,205 Adj fr prior months 86,205 \$ 0.43318 \$ 0.00 Sharing \$ 37,773.31 \$ \$0.00		6/3		JET	Entry Credits				
## Adj fr prior months 86,205 Adj fr prior months \$ 0.43818 \$ 0.43818 \$ \$ 37,773.31 \$ \$0.00 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	JET Entr			1,787,730.03	(1,787,730.0	3)			

Demand

Feb-12

OREGON Gas C

(62,010.84) 0.00 (62,010.84)

Oregon sharing

\$0.00

313,971 0.43428 136,351.33

w w

Adj fr prior months

for Demand and Commodity Deferrals

Debits	(1,635,1	1,635,142.62
	Cledits	Depits

Demand Expenses for Deferral			2	2,669,513.72
Oregon PGA Demand Revenue				
Rate Schedules:		PGA Rate	Del	Demand Revenue
410 Residential	6,140,479	0.30861	s	1,895,013.22
420 Commercial	3,147,984	0.30861	S	971,499.34
424 Industrial	375,795	0.30861	s	115,974.09
440 Interruptible	AN	0.00000	49	Tan 1
444 Seasonal	0	0.30861	49	
Total Demand Volumes	9,664,258		s	2,982,486.65
Check	9,664,258			0.30861
Demand Deferral Expenses			69	2,669,513.72
Demand PGA Revenue			s)	2,982,486.65
Amount to be deferred	191910 GD OR		s	(312,972.93)

(32,649.61) 1,715,887.42 127,959.05

Current Month GTN Estimate

127,959.05

ANG Total

Transcanada Foothills Variable

Transcanada Foothills Fixed

GTN Capacity Release

GTN Fixed GTN Variable

NOVA Total

WEI (Duke) Total

Third party capacity release

Questar Fixed

WEI (Spectra) Variable

WEI (Spectra) Fixed

NOVA Variable

NOVA Fixed

240,530.95

26,245.05

2,435.69

1,366.73

Counterparty Invoice Total

Intercompany transportation

Weyerhauser Recall Rights Northwest Natural (Mist)

Tuscarora Fixed

Coos Bay Fixed

(117,437.00)

NWP Total

NWP Capacity Release

Demand Costs

OREGON Gas C

NWP Fixed NWP Variable

1,733,016.01 15,521.02

551,540.00 24,550.78

Oregon PGA Commodity Revenue	Revenue			
Rate Schedules:		PGA Rate	Com	Commodity Revenue
410 Residential	6,140,479	0.43811	G	2,690,205.25
420 Commercial	3,147,984	0.43811	(A)	1,379,163.27
424 Industrial	375,795	0.43811	69	164,639.55
440 Interruptible	316,350	0.43811	49	138,596.10
444 Seasonal	0	0.43811	w	100 m
	809'086'6	¥0.	s	4,372,604.17
	Check 9,980,608		ω	0.43811
Commodity Deferral Expenses	ses		s	3,752,495.80
Commodity PGA Revenue			w	4,372,604.17
		Difference	s)	(620,108.37)
90% Allowed for recovery from Customers	rom Customers		Ø	(558,097,53)
Amount to be deferred	191909 GD OR		s	(558,097.53)

check

3,752,495.80

				121 = 122 = 124
Total Demand Costs from Purchase Journals	804001/002 GD OR \$	17	2,573,234.19	440 Interruptible
less variable costs charged to commodity		s	(40,071.80)	444 Seasonal
Plus 20% Sharing over Costs	•	s	e W	
Plus CDN Demand Charges		s	136,351.33	Check
Total Demand Costs to be Deferred		s	2,669,513.72	Commodity Deferral Expenses
	1			Commodity PGA Revenue
Commodity Purchases	804000 GD OR	us	4,967,031.94	
Broker Fees	804017 GD OR	s	2,895.68	90% Allowed for recovery from Custome
Misc	804000 GD OR	s	•	
Extraction Credits	811000 GD OR	s	(46,584.72)	Amount to be deferred 191
Financial Com Cost/(Benefit)	804600 GD OR	10	510,780.48	
FX Hedge Cost/(Benefit)	804010 GD OR	s	6,662.12	
Off System Cost Bookout	804700 GD OR	4	3.	
Interco Purchases from Thermal	804730 GD OR	5	2,121,538.69	
Total Commodity Costs from Purchase Journals		\$	7,562,324.19	
Storage (Injections)/Withdrawals	808100/(808200)	s	231,910.42	Misc Calculations for Demand and Commo
GST currency exchange difference	804000 GD OR	u)	(16,591.73)	
Broker Fees	804017 GD OR		\$0.00	CDN demand charges:
Newedge Transaction Fees	804017 GD OR	49	969.09	Sumas & Huntingdon purchase volumes:
OR Imbalance	804000 GD OR	49	4,877.94	Actual rate per Westcoast:
OR Off System Sales Revenue	483000/483600/483730	\$	(3,934,714.58)	76
less CDN Demand Charges		49	(136,351.33)	
plus variable costs from Demand		49	40,071.80	
Total Commodity Costs to be Deferred	Delari	\$	3,752,495.80	

6,422,009.52

6,422,009.52

6,422,009.52

Total Net Gas Costs for Deferral

6,422,009.52

20% Sharing

Purchase Journal Gas Costs Recon to Purchase Journals Deferral Gas Costs

6,422,009.52

Oregon PGA Demand Revenue PGA Rate Demand Revenue Rate Schedules: 1,891,089 0,30861 \$ 1,200,828.98 1,980,750 0,30861 \$ 1,200,828.98 1,980,750 0,30861 \$ 1,000,828.98 1,980,750 0,30861 \$ 1,000,828.98 1,980,750 0,30861 \$ 1,000,828.98 1,980,750 0,30861 \$ 1,000,828.98 1,980,728.88 1,980,728.89 1,980,728.89 1,980,728.89 1,980,728.89 1,980,728.89 1,980,728.89 1,980,728.94 1,980,728.94 1,980,728.94 1,980,728.94 1,980,728.94 1,980,728.94 1,980,728.94 1,980,728.94 1,980,728.94 1,980,728.94 1,980,728.94 1,980,728.94 1,980,728.94 1,980,728.94 1,980,728.94 1,980,728.94 1,980,728.94 1,980,728.94 1,980,768.94 1,980,768.94 1,980,768.94 1,980,768.94 1,980,768.94 1,980,768.94 1,980,768.94 1,980,768.94 1,980,768.94 1,980,768.94 1,980,768.94 1,980,768.94 1,980,768.94 1,980,768.94 1,980,768.94 1,980,768.94 1,980,768.94 1,980,749.94 1,980,748.98 1,980,749.94	49.00)						
PCA Rate Demand Revenue PCA Rate Demand Revenue	54 32	Demand Expenses for Deferral			2	,612,261.89	
At 0 Commodity	50.32	Oregon PGA Demand Revenue					
410 Residential 3,891,089 0,30861 \$ 1,200,829.89 420 Commercial 297,46 0,30861 \$ 611,279.26 440 Interruptible	31.35	Rate Schedules:		PGA Rate	Den	nand Revenue	
A20 Commercial 1,980,750 0,30861 \$ 611,279,26	(7,596.40)	410 Residential	3,891,089	0.30861	₆	1,200,828.98	
A24 Industrial	85.27	420 Commercial	1,980,750	0.30861	Ø	611,279.26	
A40 Interruptible	72.16	424 Industrial	297,446	0.30861	w	91,794.81	
Total Demand Volumes		440 Interruptible	AN	0.0000	ω	ı	
Commodity Deferral Expenses 6,170,878 5 1,904,394.67	72.16	444 Seasonal	1,593	0.30861	69	491.62	
Commodity Deferral Expenses Check 6,170,878 S 2,512,261.89	98.67	Total Demand Volumes	6,170,878		s	1,904,394.67	
Demand Deferral Expenses S 1,904,394,67		Chec				0.30861	check
Demand PGA Revenue 191910 GD OR \$ 1,904,394,67	98.67	Demand Deferral Expenses			₩	2,512,261.89	
Amount to be deferred 191910 GD OR \$ 607,867,22	45.15	Demand PGA Revenue			69	1,904,394.67	
Commodity Cregon PGA Commodity Revenue PGA Rate Commodity Revenue A10 Residential 3,881,089 0,43811 \$ 1,704,725.00 420 Commercial 297,446 0,43811 \$ 1704,725.00 420 Interruptible 287,746 0,43811 \$ 116,422.48 440 Interruptible 265,738 0,43811 \$ 116,422.48 444 Seasonal 264,36,616 \$ 0,43811 \$ 0,43811 Commodity Deferral Expenses 2,436,616 \$ 0,43811 \$ 0,43811 Commodity Deferral Expenses \$ 0,43811 \$ 0,008,458		Amount to be deferred	191910 GD OR		s	607,867.22	
Commodity Revenue							
State Schedules:			Commodit	,			
Coregon PGA Commodity Revenue PGA Rate Commodity Revenue Rate Schedules: 3,891,089 0.43811 \$ 1,704,725,00 420 Commercial 1,880,750 0.43811 \$ 1,704,725,00 420 Commodity Belomercial 297,446 0.43811 \$ 130,314,07 440 Interruptible 265,738 0.43811 \$ 130,314,07 444 Seasonal 265,738 0.43811 \$ 116,422,48 Commodity Deferral Expenses Commodity Deferral Expenses Commodity PGA Revenue Difference \$ 1,811,487,23 500% Allowed for recovery from Customers S (1,008,458,61) Amount to be deferred 191909 GD OR \$ (1,008,458,61) 607,612,75	0 0						
Oregon PGA Commodity Revenue PGA Rate Commodity Revenue Rate Schedules: 3,891,089 0,43811 \$ 1,704,725.00 420 Commercial 1,980,750 0,43811 \$ 87,786.38 424 Industrial 297,446 0,43811 \$ 130,314.07 440 Interruptible 265,738 0,43811 \$ 115,422.48 444 Seasonal 6,436,616 \$ 0,43811 \$ 0,43811 Commodity Deferral Expenses Check 6,436,616 \$ 0,43811 Commodity Deferral Expenses \$ 1,811,487.23 Commodity PGA Revenue \$ 1,008,458.61 90% Allowed for recovery from Customers \$ (1,008,458.61) Amount to be deferred 191999 GD OR \$ (907,612.75)	69.70				4	1,811,487.23	
Rate Schedules:	36.04	Oregon PGA Commodity Rever	910				
410 Residential 3,891,089 0.43811 \$ 1,704,725,00 420 Commercial 1,980,760 0.43811 \$ 1,704,725,00 424 Industrial 297,446 0.43811 \$ 130,314,07 440 Interruptible 265,738 0.43811 \$ 1130,314,07 444 Seasonal 264,36,616		Rate Schedules:		PGA Rate	Com	nodity Revenue	
420 Commercial 1,980,750 0.43811 \$ 867,786.38 424 Industrial 297,446 0.43811 \$ 130,314.07 440 Interruptible 265,738 0.43811 \$ 130,314.07 444 Seasonal 1,593 0.43811 \$ 130,314.07 16,423.48 16,423.616 \$ 0.43811 \$ 0.43811 \$ 10,423.48 16,423.616 \$ 0.43811 \$ 0.4		410 Residential	3,891,089	0.43811	es.	1,704,725.00	
424 Industrial 297,446 0.43811 \$ 130,314.07 440 Interruptible 265,738 0.43811 \$ 116,422.48 444 Seasonal 6,436,616 Commodity Deferral Expenses Commodity PGA Revenue Difference \$ 1,811,487.23 Solving Allowed for recovery from Customers Amount to be deferred 191909 GD OR \$ (907,612.75)	×	420 Commercial	1,980,750	0.43811	s	867,786,38	
444 Seasonal 1,593 0.43811 \$ 116,422.48 444 Seasonal 1,593 0.43811 \$ 116,422.48 697.91		424 Industrial	297,446	0.43811	so	130,314.07	
1,593 0.43811 \$ 697.91	2,375,161,31	440 Interruptible	265,738	0.43811	49	116,422.48	
Check 6,436,616 \$ 2,819,945.84 Commodity Deferral Expenses Commodity PGA Revenue 90% Allowed for recovery from Customers Amount to be deferred 191909 GD OR \$ (907,612.75)	(02:20)	444 Seasonal	1,593	0.43811	49	697.91	
Commodity Deferral Expenses Commodity Deferral Expenses Commodity PGA Revenue Commodity PGA			6,436,616		ss	2,819,945.84	
Commodity Deferral Expenses Commodity PGA Revenue S 2 90% Allowed for recovery from Customers Amount to be deferred 191909 GD OR	170,506.08	Chec			es.	0.43811	check
Commodity PGA Revenue 5 (190% Allowed for recovery from Customers 5 (Amount to be deferred 191909 GD OR 5	261.89	Commodity Deferral Expenses			w	1,811,487,23	
90% Allowed for recovery from Customers \$ (1		Commodity PGA Revenue			69	2,819,945.84	
90% Allowed for recovery from Customers \$ Amount to be deferred 191909 GD OR	7,809,579.42			Difference	s	(1,008,458.61)	
Amount to be deferred 191909 GD OR	4,447.78	90% Allowed for recovery from C	ustomers		s)	(907,612.75)	
	37.91)	Amount to be deferred	191909 GD OR		s	(907,612.75)	

NOVA Tota

ANG Total

Transcanada Foothills Variable

Transcanada Foothills Fixed

GTN Capacity Release

GTN Variable

GTN Fixed

Current Month GTN Estimate

NWP Tota

NWP Capacity Release

Demand Cosu

OREGON Gas C

NWP Fixed NWP Variable

Apr-12

CDN demand charges:				Adj fr prior months
Sumas & Huntingdon purchase volumes:	olumes:		388,547	
Actual rate per Westcoast:		v	0.43883	
39		60	170,506.08	\$0.00
		ET Entry		
	II C	Città		
	Debits	Credits		
	1.391.815.99		(1.391.815.99)	
		1		

(100,845.86) (100,845.86)

Oregon sharing

Misc Calculations for Demand and Commodity Deferrals

3,301,534.72

(274,025.30

808100/(808200)

Total Commodity Costs from Purchase Journals

Financial Com Cost/(Benefit)

Extraction Credits

Off System Cost Bookout

FX Hedge Cost/(Benefit)

GST currency exchange difference

Storage (Injections)/Withdrawals Interco Purchases from Thermal

140,501.40

804600 GD OR 804010 GD OR 804700 GD OR 804730 GD OR

804000 GD OR 804000 GD OR 811000 GD OR

804017 GD OR

804001/002 GD OR \$

Total Demand Costs from Purchase Journals

Intercompany transportation

Weyerhauser Recall Rights

Tuscarora Fixed Coos Bay Fixed Northwest Natural (Mist)

less variable costs charged to commodity

Plus 20% Sharing over Costs

Plus CDN Demand Charges

Total Demand Costs to be Deferred

Commodity Purchases

Broker Fees

Counterparty Invoice Total

WEI (Duke) Total

Third party capacity release

Questar Fixed

WEI (Spectra) Variable WEI (Spectra) Fixed

NOVA Variable

NOVA Fixed

\$0.00 1,778.19 (2,620.89) (6,078,078.91)

33,405.50

Total Commodity Costs to be Deferred

plus variable costs from Demand

less CDN Demand Charges

OR Off System Sales Revenue

Newedge Transaction Fees

Broker Fees

OR Imbalance

Total Net Gas Costs for Deferral

4,323,749.12 4,323,749.12

4,323,749.12 4,323,749.12

(170,506.08)

483000/483600/483730

804000 GD OR 804000 GD OR 804017 GD OR 804017 GD OR

\$0.00

4,323,749.12

20% Sharing

Purchase Journal Gas Costs Recon to Purchase Journals Deferral Gas Costs

03-01-20131:08 PM

Debits	Credits
958.496	.82

551,540.00		Demand	TOTAL STATE			
32,166.71						
(117,437.00)	Demand Expenses for Deferral				1,400,342.23	
466,269.71						
607,317.03	Oregon PGA Demand Revenue		800000000000000000000000000000000000000	9	4	
7,930.70	Rate Schedules:		PGA Rate	Den	Demand Revenue	
(7.849.61)	410 Residential	2,346,348	0.30861	s	724,106.46	
607,398.12	420 Commercial	1,282,977	0.30861	s	395,939,53	
65,175.73	424 Industrial	314,220	0.30861	s	96,971.43	
•	440 Interruptible	AN	0.00000	69	٠	
65.175.73	444 Seasonal	2,156	0.30861	↔	665.36	
114,720.66	Total Demand Volumes	3,945,701		s	1,217,682.78	
	Check	3,945,701			0.30861	check
114,720.66	Demand Deferral Expenses			69	1,400,342.23	
22,620.75	Demand PGA Revenue			69	1,217,682.78	
•00	Amount to be deferred	191910 GD OR		\$	182,659.45	
22,620.75						
10.403,1		Commodity	>			
٠						
1,414.75				s.	1,122,908.92	
7.25.36	0.404					
	Rate Schedules:		PGA Rate	Com	Commodity Revenue	
14	410 Residential	2,346,348	0.43811	69	1,027,958.52	
(14)	420 Commercial	1,282,977	0.43811	w	562,085.05	
	424 Industrial	314,220	0.43811	G	137,662.92	
1,278,326.08	440 Interruptible	224,639	0.43811	69	98,416.59	
(40,097.41)	444 Seasonal	2,156	0.43811	so	944.57	
		4,170,340		s	1,827,067.65	
162,113.56	Check	4,170,340		so	0.43811	check
1,400,342,23	Commodity Deferral Expenses			s	1,122,908.92	
	Commodity PGA Revenue			69	1,827,067.65	
3,817,442.05		0+1-0-1-0-1	Difference	s c	(704,158.73)	
5,931.30	90% Allowed for recovery from Customers	tomers		n	(633,/42.85)	

WEI (Duke) Total

Third party capacity release

Questar Fixed

WEI (Spectra) Variable WEI (Spectra) Fixed

NOVA Variable

NOVA Fixed

Counterparty Invoice Total

ANG Total

Transcanada Foothills Variable

Transcanada Foothills Fixed

GTN Capacity Release

GTN Variable

GTN Fixed

NWP Capacity Release

Demand Costs

OREGON Gas

NWP Fixed NWP Variable

NOVA Total

Current Month GTN Estimate

May-12

CDM dominal obsesses			Adi fr prior months
Simas & Hintingdon purchase volumes		386,325	
Actual rate per Westchest	S	0.41953	
	69	162,113,56	30.0

(320,064.92)

808100/(808200)

Total Commodity Costs from Purchase Journals

Interco Purchases from Thermal Storage (Injections)/Withdrawals

Off System Cost Bookout FX Hedge Cost/(Benefit)

Financial Com Cost/(Benefit)

Extraction Credits

GST currency exchange difference

Newedge Transaction Fees

Broker Fees

OR Imbalance

804000 GD OR 804017 GD OR 804017 GD OR

368,997.32

(2,825,091.88) (162,113.56) 1,122,908.92

483000/483600/483730

804000 GD OR

40,097.41

Total Commodity Costs to be Deferred

less CDN Demand Charges plus variable costs from Demand

OR Off System Sales Revenue

Total Net Gas Costs for Deferral

1,101.71 2,775.01 2,523,251.15

2,523,251.15 2,523,251.15

2,523,251.15

(70,415.87) (70,415.87)

Oregon sharing

(633,742.86)

191909 GD OR

Amount to be deferred

43,568.94

804600 GD OR 804010 GD OR 804700 GD OR 804730 GD OR

(135.81)(34,770.33)

804000 GD OR 804000 GD OR 811000 GD OR

804017 GD OR

804001/002 GD OR \$

Total Demand Costs from Purchase Journals

Intercompany transportation

Weyerhauser Recall Rights

Tuscarora Fixed

Coos Bay Fixed

Northwest Natural (Mist)

less variable costs charged to commodity

Plus 20% Sharing over Costs

Plus CDN Demand Charges

Total Demand Costs to be Deferred

Commodity Purchases

Broker Fees

\$0.00

3116	FILLY
ebits C	redits
958.496.82	(958,496.82)

N:Oregon Commission Basis/Oregon 2012-12/Adjustments/Gas Costs/2012 OR Journals/OR PGA 05-2012.xisx

2,523,251.15

20% Sharing

Purchase Journal Gas Costs

Recon to Purchase Journals Deferral Gas Costs

Demand Cosus					
NWP Fixed		us u	533,749.00		Dema
/ Release		• ••	(113,649.00)	Demand Expenses for Deferral	
OTN Elvad	m	us u	451,074.00	Orogon DGA Demand Bougus	
GTN Variable		. 49	7,894.18	Rate Schedules:	
GTN Capacity Release	1	w	(7,596.40)	410 Residential	1,570,289
Current Month GTN Estimate	ø	us u	588,023.95	420 Commercial	951,740
Transcanada Foothills Variable		A VI	1,326.61	424 Industrial 440 Internotible	140,541
ANG Total	l'æ	69	71,326.81	444 Seasonal	4,686
NOVA Fixed		49	128,192.29	Total Demand Volumes	
NOVA Variable	I.	60		Check	2,823,056
NOVA Total	et.	us w	128,192,29	Demand Deferral Expenses	
WEI (Spectra) Variable		9 49	0.240,02	Amount to be deferred	191910 GD OI
WEI (Duke) Total	l m	63	25,642.90	1	
Questar Fixed		us-	182.82		
Illia party capacity release		v	,		Commo
		·	0: N		
Counterparty Invoice Total	l e	S	182.82		
Tuscarora Fixed		us .	2,008.50		
Coos Bay Fixed		up u	WC 1	Oregon PGA Commodity Revenue	Je.
Northweet Natural (Mist)		9 V		410 Residential	1 570 289
intercompany transportation				420 Commercial	951 740
		•		424 Industrial	296,341
Total Demand Costs from Purchase Journals	804001/002 GD OR \$		1,266,451.27	440 Interruptible	169,590
less variable costs charged to commodity	ri		(38,868.18)	444 Seasonal	4,686
Plus 20% Sharing over Costs		s	s 2•		
Plus CDN Demand Charges		s	245,338.50	Check	2,992,646
Total Demand Costs to be Deferred		s	,472,921.59	Commodity Deferral Expenses	
Commodity Durchases	ROADO GO OR	v	F 902 922 38	Commodity PGA Revenue	
Misc	804000 GD OR		201	90% Allowed for recovery from Customers	stomers
Extraction Credits	811000 GD OR	s	(68,087.02)		
Financial Com Cost/(Benefit)	804600 GD OR	s	(124,351.31)	Amount to be deferred	191909 GD OR
EX Hedge Cost/(Benefit)	804010 GD OR	us.	(59,348,59)		
Off System Cost Bookout	804700 GD OR	. 1			
Interco Purchases from Thermal	804730 GD OR	s	91,976.56		
Total Commodity Costs from Purchase Journals		s	5,743,112.02		
Storage (Injections)/Withdrawals	808100/(808200)	u eu	(566,743.28)	Miss Calministry for Demonstrate Annual Pologonal	Portography Deformat
GOT CUITETLY EXCHANGE UITETETING	804000 GD CR	9 U	6 846 62	Misc Valculations for Defination and	cinilioning perental
Newedon Transaction Fees	804017 GD OR	· 60	843.54	CDN demand charges:	
OR Imbalance	804000 GD OR	49	(36,948.93)	Sumas & Huntingdon purchase volumes:	mes:
OR Off System Sales Revenue	483000/483600/483730	49	(4,773,221.50)	Actual rate per Westcoast:	
less CDN Demand Charges		\$	(245,338.50)		
plus variable costs from Demand		s	38,868.18		
Total Commodity Costs to be Deferred		S	179,664.36		
Total Net Gas Costs for Deferral		s	1,652,585.95		
		s s	1,652,585.95		
			1,652,585.95		
Recon to Purchase Journals	1	· ·	1 652 585 95		Dehits
Purchase Journal Gas Costs					1,262,754.0
	20% Sharing	69	1,652,585.95		
		49			

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OREGON Gas C

Demand Expenses for Deferral			1,472,921.59	
Oregon PGA Demand Revenue	er	PGA Rate	Demand Revenue	
410 Residential	1 570 289	0.30861		7.6
420 Commercial	951.740	0.30861	\$ 293,716.48	ω ω
424 Industrial	296,341	0.30861		0
440 Interruptible	NA	0.00000		
444 Seasonal	4.686	0.30861	\$ 1.446.15	ın
Volumes	2,823,056		87	2 chack
Damand Deferral Evnences			1 47	
Demand PGA Revenue			\$ 871,223.32	2
Amount to be deferred	191910 GD OR			
	Commodity	,		
			\$ 179,664.36	
				Г
Oregon PGA Commodity Revenue	enne	DGA Pate	Commodity Revenue	
A10 Residential	4 570 289	0.43811	S 687 959 31	7-
420 Compercial	951 740	0.43811		
424 Industrial	296,341	0.43811	\$ 129,829.96	. 60
440 Interruptible	169,590	0.43811		7
444 Seasonal	4,686	0.43811		80
	2,992,646		\$ 1,311,108.13	200
Commodity Deferral Expenses	5		17	(m
Commodity PGA Revenue			+	8
		Difference	\$ (1,131,443.7	72
90% Allowed for recovery from Customers	Customers		\$ (1,018,299.39)	(6
Amount to be deferred	191909 GD OR		\$ (1,018,299.39)	16
Misc Calculations for Demand and Commodity Deferrals	d Commodity Deferrals			ı
CDN demand charges:			Adj fr prior months	
Sumas & Huntingdon purchase volumes:	volumes:	599,205		
Actual rate per Westcoast:	us es	24	\$0.00	Oregon sharing
				(113,144.38)
				(113,144.38)
	JET Entry Debits Credit	Entry Credits (1,262,754.03)		
	6		3	

Demand Cost.				
NWD Fixed		wa	551.540.00	
NWP Variable		v3	16,421.25	
NWP Capacity Release		us.	(117,437.00)	
NWP Total		69	450,524.25	
GTN Fixed		s,	607,317.03	
GTN Variable		s,	7,802.17	
GTN Capacity Release		49	(7,849.61)	
Current Month GTN Estimate		69	607,269.59	
Transcanada Foothills Fixed		us:	71,274.77	
Transcanada Foothills Variable		S		
ANG Total		69	71,274.77	
NOVA Fixed		us:	126,223.31	
NOVA Variable		us.	٠	
NOVA Total		69	126,223.31	
WEI (Spectra) Fixed		w	25,585.43	
WEI (Spectra) Variable		w	7007	
WEI (Duke) Total		69	25,585.43	
Questar Fixed		69	16.00	
Third party capacity release				
		w		
		w	•	
Counterparty Invoice Total		w	16.00	
Tuscarora Fixed		w	2.008.66	
Coos Bay Fixed		w		
Weverhauser Recall Rights		ശ	٠	
Northwest Natural (Mist)		- 5/3	9	
Intercompany transportation		- 69	9	
		6		
Total Demand Costs from Purchase Journals	804001/002 GD OR	s	1,282,902.01	
less variable costs charged to commodity	·	s	(24,223.42)	
Plus 20% Sharing over Costs		49	•	
Plus CDN Demand Charges		s	34,771.60	
Total Demand Costs to be Deferred		v.	1,293,450.19	
	1			
Commodity Purchases	804000 GD OR	S	4,701,872.36	
Misc	804000 GD OR	A (
Extraction Credits	811000 GD OR	A .	(14,481.23)	
Financial Com Cost/(Benefit)	804600 GD OR	s)	608,026.01	
FX Hedge Cost/(Benefit)	804010 GD OR	s	12,845.75	
Off System Cost Bookout	804700 GD OR	s)		
Interco Purchases from Thermal	804730 GD OR	44	54,287.41	
Total Commodity Costs from Purchase Journals	(10000000000000000000000000000000000000	s	5,362,550.30	
Storage (Injections)/Withdrawals	808100/(808200)	s,	(5,486.93)	
GST currency exchange difference	804000 GD OR	69		
Broker Fees	804017 GD OR	un i	5,056.30	
Newedge Transaction Fees	804017 GD OR	vo.	990.56	
OR Imbalance	804000 GD OR	s	175,485.60	
OR Off System Sales Revenue	483000/483600/483730	s e	(4,716,976.58)	
less CDN Demand Charges		n 1	(34,771.60)	
plus variable costs from Demand		^	24,223.42	
Total Commodity Costs to be Deferred		s	811,071.07	
Total Net Gas Costs for Deferral		49	2,104,521.26	
		60 es	2,104,521.26	
Recon to Purchase Journals		A 40	4,104,02,1.40	
Deferral Gas Costs		69	2,104,521.26	
רוויניים של טיפון מון למס ליסטים	20% Sharing	s	2,104,521.26	
		4)		

4.00 Commercial 1141.399 0.30861 \$ 352.715 4.00 0.30861 4.00 0.30861 5 3.302.715 4.00 0.30861 5 3.302.715 4.00 0.30861 5 3.302.715 4.00 0.30861 5 3.302.715 4.00 0.30861 5 3.302.715 4.00 0.30861 5 3.302.715 4.00 0.30861 5 3.302.927 1.00 0.30861 5 3.302.92 0.30861 5 3.302.92 0.30861 5 3.302.92 0.30861 5 3.302.92 0.30861 5 3.302.92 0.30861 5 3.302.92 0.30861 5 3.302.92 0.30861 5 3.302.92 0.30861 5 3.302.92 0.30861 5 3.302.92 0.30861 5 3.302.92 0.30861 5 3.302.92 0.30861 5 3.302.92 0.3081 5 3.30815 5 3.3081 5 3.30815 5 3.30815 5 3.30815 5 3.3081 5 3.			י כא וומופ	Dellie	Demand Revenue		
Check	410 Residential	1,141,399	0.30861	s	352,247.15		
Ty Revenue Commodity	420 Commercial	815,575	0.30861	s	251,694.60		
Total Series	424 Industrial	229,546	0.30861	49	70,840.19		
10,075	440 Interruptible	AN	0.0000	69			
Check	444 Seasonal	10,075	0.30861	s	3,109.25		
Commodity State Stat				v4	677,891.19	# 10 M	
191910 GD OR \$ 1,289,450,19					0.30861	check	
191910 GD OR \$ 615,569.00	Demand Deferral Expenses Demand PGA Revenue			ss ss	1,293,450.19		
Ty Revenue PGA Rate Commodity Revenue PGA Rate Commodity Revenue 1.1.141,399 0.43811 \$ 500,058.32 815,575 0.43811 \$ 500,056.40 100,566.40 100,75 0.43811 \$ 500,731.56 2.246,896 0.43811 \$ 500,290,74.83 0.43811 \$ 500,000 0.43811 \$ 500,000 0.43811 \$ 500,000 0.43811 \$ 500,000 0.43811 \$ 500,000 0.43811 \$ 500,000 0.43811 \$ 500,000 0.43811 \$ 500,000 0.43811 \$ 500,000 0.43811 \$ 500,000 0.43811 \$ 500,000 0.43811 \$ 500,000 0.43811 \$ 500,000 0.43811 \$ 500,000 0.43811 \$ 500,000 0.4413.96	Amount to be deferred	191910 GD OR		\$	615,559.00		
S 811,071.07		Hommoo	2				
Ty Revenue PGA Rate Commodity Revenue PGA Rate Commodity Revenue PGA Rate Commodity Revenue 1,144,389 0,43811 \$ 500,058.32 815,575 0,43811 \$ 100,058.40 152,301 0,43811 \$ 100,056.40 152,301 0,43811 \$ 10,075 0,43811 \$ 10,029,074.83				u	811.071.07		
1,141,399	Oregon PGA Commodity Rev	enne	10 to				
1,141,399	Rate Schedules:		PGA Rate	Comm	odity Revenue		
Check 2,348,896	410 Residential	1,141,399	0.43811	69	500,058.32		
1529,546	420 Commercial	815,575	0.43811	6) (357,311.56		
152,301	424 Industrial	229,546	0.43811	n (100,566.40		
Check 2,348,896	440 Interruptible	152,301	0.43811	vo e	66,724.59		
Check	444 Seasonal	10,075	0.43811	,	4,413.90		
Check 2,348,896 \$ 0.43811 Check Check 2,348,896 \$ 1,029,074.83 191909 GD OR \$ 1,029,03.38 191909 GD OR \$ (196,203.38 191909 GD OR \$ (196,	1			s	1,029,074.83	100000000000000000000000000000000000000	
191909 GD OR	Ö	eck		6	0.43811	check	
191909 GD OR \$ (196,203.38) 191909 GD OR \$ (196,203.38) 191909 GD OR \$ (196,203.38) Adj fr prior months S (196,203.38) Chase volumes: 83,664 S (196,203.38) Adj fr prior months S (196,203.38) Adj f	Commodity Deferral Expenses			us u	1 029 074 83		
9 from Customers \$ (196,203.38) 191909 GD OR \$ (196,203.38) and and Commodity Deferrals chase volumes: 83,664 at: 83,664 Adj fr prior months Chegon sharing S 34,771.60 Debits #VALUE! #VALUE! #VALUE! #VALUE! #VALUE!	Commonly Consequence		Difference	0	(218 003 76)		
191909 GD OR \$ (196,203.38)	90% Allowed for recovery from	Customers		60	(196,203.38)		
191909 GD OR							
Adj fr prior months Adj fr prior months	Amount to be deferred	191909 GD OR		\$	(196,203.38)		
Same	Misc Calculations for Demand an	d Commodity Deferrals		,			
\$ 0.41561 \$ 0.000 Sharing Sci.00 Sharing Sci.00 Sharing Sci.00 Scills Credits #VALUE! #VALUE!	CDN demand charges:				prior months		
S 34,771.60 \$0.00 JET Entry Debits Credits #WALUE! #MALUE! #MALUE!	Sumas & Huntingdon purchase v	volumes:				Oregon sharing	
JET Entry Credits ALUE: #YALUE!					\$0.00	9	
JET Entry Credits ALUE: #VALUE:							(21,800.38)
JET Entr Cred							(21,800.38)
JET Entr Cred							
			Entry				
		#VALUE:	#VALUE:				

1,293,450.19

Demand

Demand Expenses for Deferral

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OREGON Gas C

Demand Cosus				
NWP Fixed			473,527.92	
NWP Variable		· 4>	(8,089.40)	
NWP Capacity Release			(117,437.00)	Demand Expenses for Deferral
NWP Total			348,001.52	
GTN Fixed			607,317.03	Oregon PGA Demand Revenue
GTN Variable		(3)	7,295.84	Rate Schedules:
GTN Capacity Release	207	A ((7,849.61)	410 Residential
Current World GIN ESURIBLE			22.20/,000	424 [aduption
Transcanada Footniiis Fixed		A 4	73,514.04	AAO Internitible
	72	9 10	79 246 20	A44 Cooperal
MOVA Example 1018		, ,	120 848 64	Total Demand Volumes
NOW Treed		+ 0	100000000000000000000000000000000000000	and and an
	107	9 6	130 040 64	Dominal Deformal Evaporation
BIOL AVON		n u	123,040,01	Demand DCA Devente
WEI (Specifa) Fixed		n 1	67,430.10	Demaila PGA Neveriue
WEI (Spectra) Variable		n		Amount to be deferred
WEI (Duke) Total		60	27,438.10	
Questar Fixed		vs-	598.73	
Third party capacity release				
		69	v	
		43		
Counterparty Invoice Total		69	598.73	
Tuscarora Fixed		s	1,590.94	
Coos Bay Fixed		us		Oregon PGA Commodity Reven
Waverhouse Becal Bights				Rate Schedules:
Mathematical Mathe			1 55	A10 Decidential
Notitiwest indinial (initst)		9 6	· 9	A TO COSCIONATION
Intercompany transportation		A	•	420 Commercial
	III Patrick Calling Cockes and Calling Cockes			424 Industrial
Total Demand Costs from Purchase Journals	804001/002 GD OR	\$	1,187,556.55	440 Interruptible
less variable costs charged to commodity		s	791.01	444 Seasonal
Plus 20% Sharing over Costs		s		
Plus CDN Demand Charges		v	99.547.84	Chec
		,	207 005 40	Commedia Defende
lotal Demand Costs to be Deferred			04.050,102	Commodity DCA Bayeria
Commodific Burchagos	90 00 00008	0	2 710 458 18	Continuouity Pick Neveride
Commodity Furchases	00,400,000	9 4	00.004.01	O word to some of the sound to
MISC	804000 GD OR	n (ac % Allowed for Jecovery from Co
Extraction Credits	811000 GD OR	A	(23,882.17)	
Financial Com Cost/(Benefit)	804600 GD OR	s	257,834.64	Amount to be deferred
FX Hedge Cost/(Benefit)	804010 GD OR	us	(1,096,61)	
Off System Cost Bookout	804700 GD OR	s		
Interco Purchases from Thermal	804730 GD OR		209 531 86	
Total Commodity Costs from Durchase Journals			2 152 846 10	
Total Collinionity Costs Holli Fulchase Southlans	100000000000000000000000000000000000000		144 005 651	
Storage (injections)/vvindrawais	909 100/(909200)	9 4	(44,000,00)	
GS1 currency exchange difference	804000 GD OR	A I		Misc Carculations for Demand and C
Broker Fees	804017 GD OR	0	7,869.11	
Newedge Transaction Fees	804017 GD OR	s	792.10	CDN demand charges:
OR Imbalance	804000 GD OR	s	(34,526.35)	Sumas & Huntingdon purchase volu
OR Off System Sales Revenue	483000/483600/483730	\$ (2)	(2,310,319.26)	Actual rate per Westcoast:
less CDN Demand Charges		s	(99,547.84)	
plus variable costs from Demand		s	(791.01)	
Total Commodity Costs to be Deferred		s	672,317.20	
• • • • • • • • • • • • • • • • • • •				
Total Net Gas Costs for Deferral		\$	1,960,212.60	
		S	1.960.212.60	
		s ·	1,960,212.60	
Recon to Purchase Journals		43	1	
Deferral Gas Costs		5	1,960,212.60	
Furchase Journal Gas Costs	10 0000		00 070 000	
	20% Sharing	9	1,960,212.60	
		47	The state of the	

Oregon PGA Demand Revenue				
Rate Schedules:		PGA Rate	Dem	Demand Revenue
410 Residential	1,033,364	0.30861	69	318,906.46
420 Commercial	848,343	0.30861	w	261,807.13
424 Industrial	252,097	0.30861	69	77,799,66
440 Interruptible	AN	0.00000	69	
444 Seasonal	(763)	0.30861	ø	(235.47)
Total Demand Volumes	2,133,041		s	658,277.78
Check	2,133,041			0,30861
Demand Deferral Expenses			69	1,287,895.40
Demand PGA Revenue			69	658,277.78
Amount to be deferred	191910 GD OR		\$	629,617.62
			•	04.110,410
Oregon PGA Commodity Revenue	0	1000	1 1000	10000
Rate Schedules:		PGA Rate	Comn	Commodity Revenue
410 Residential	1,033,364	0.43811	Ø	452,727.10
420 Commercial	848,343	0.43811	w	371,667.55
424 Industrial	252,097	0.43811	w	110,446.22
440 Interruptible	210,324	0.43811	G	92,145.05
444 Seasonal	(763)	0.43811	s	(334.28)
	2,343,365		s	1,026,651.64
Check	2,343,365		မာ	0.43811
Commodity Deferral Expenses			69	672,317.20
Commodity PGA Revenue			w	1,026,651.64
		Difference	s	(354,334.44)
90% Allowed for recovery from Customers	tomers		Ø	(318,901.00)
Amount to be deferred	191909 GD OR			(318 901 00)

1,287,895.40

Demand

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OREGON Gas

			A di fa
CDN demand charges:			Adj ir prior months
Sumas & Huntingdon purchase volumes:		235,527	
Actual rate per Westcoast.	40	0.42266	
	69	99,547.84	S

Oregon sharing

	(35,433.44)	00.00	(35,433.44)
)			
\$0.00			

λ	lits	#VALUE!	44/A1 (10:1
JET Entry	ts Credit	#VALUE!	
	Debits	#	

Demand Costs				
NWP Fixed		s	945,909.60	
NWP Variable		S	2,633.86	
NWP Capacity Release	î	44	(601,305.49)	
NWP Total		69	347,237.97	
GTN Fixed		(A	587,726.17	
GTN Variable		69	7,102.34	
GTN Capacity Release	ř	S	(7,596.40)	
Current Month GTN Estimate		60	587,232.11	
Transcanada Foothills Fixed		4	73,542.10	
Transcanada Foothills Variable	7-	6	72 540 40	
ANG LOIS	-	n 4	13,342.10	
NOVA FIXED		n 6	130,423.03	
NOVA Variable	ï.			
NOVA Total		<i>n</i> u	130,255.63	
WEI (Special) rixed		0	60,104,02	
WEI (Specifa) variable	Ĩ	e.	26.461.63	
MEI (DANG) 10th		9 W	00.104,02	
Third nativ capacity ralease		•	20.00	
popular fronting front purity		u		
		, u	6 3	
Counternary Invoice Total	1	6	00 006	
Tiscapora Fixed		u	1 592 55	
Coos Bay Fixed		· ws		
Weverhauser Recall Rights		- 45	- (4)	
Northwest Natural (Mist)		• 44	(9)	
Intercompany transportation		· 49		
		į		
Total Demand Costs from Purchase Journals	804001/002 GD OR \$	\$	1,167,221.99	
less variable costs charged to commodity		s	(9,736.20)	
Plus 20% Sharing over Costs		s	•	
Plus CDN Demand Charges		s	87,001.70	
Total Demand Costs to be Deferred		s	1,244,487.49	
	()	4	4	
Commodity Purchases	804000 GD OR	1	2,116,458.16	
Misc	804000 GD OK	A 4	124 000 421	
Extraction Credits	811000 GD GB	A ((21,080,12)	
Financial Com Cost/(Benefit)	804600 GD OR	n	57,868.45	
FX Hedge Cost/(Benefit)	804010 GD OR	s	7,505.02	
Off System Cost Bookout	804700 GD OR	us u		
Interco Purchases from Thermal	804730 GD OK	^	4 446 220 05	
lotal commodity costs from Purchase Journals	100000000000000000000000000000000000000	9	4,440,239,05	
Storage (Injections)/vitinarawais	804000 GD OR	n 41	(8.770.45)	
Broker Fees	804017 GD OR	w	7,461.85	
Newedoe Transaction Fees	804017 GD OR	S	1,450.12	
OR Imbalance	804000 GD OR	8	(4,303.24)	
OR Off System Sales Revenue	483000/483600/483730	s	(3,698,478.74)	
less CDN Demand Charges		s	(87,001.70)	
plus variable costs from Demand		s	9,736.20	
Total Commodity Costs to be Deferred		s	666,165.32	
Total Net Gas Costs for Deferral		s,	1,910,652.81	
		o o	1,910,652.81	
Recon to Purchase Journals	ſ	45		
Deferral Gas Costs Purchase Journal Gas Costs		w	1,910,652.81	
	20% Sharing	S	1,910,652.81	

Rate Schedules:		PGA Rate	Den	Demand Revenue	
410 Residential	936,219	0.30861	es.	288,926.55	
420 Commercial	757,855	0.30861	G	233,881.63	
424 Industrial	208,729	0.30861	G	64,415.86	
440 Interruptible	NA	0.00000	s	38	
444 Seasonal	142,607	0.30861	49	44,009.95	
Total Demand Volumes	2,045,410		s	631,233.99	
0	Check 2,045,410			0.30861	check
Demand Deferral Expenses			69	1,244,487.49	
Demand PGA Revenue			69	631,233.99	
Amount to be deferred	191910 GD OR		\$	613,253.50	
			s	666,165.32	
Oregon PGA Commodity Revenue	venue				
Rate Schedules:		PGA Rate	Comr	Commodity Revenue	
410 Residential	936,219	0.43811	ક્ર	410,166.91	
420 Commercial	757,855	0.43811	49	332,023.85	
424 Industrial	208,729	0.43811	v)	91,446.26	
440 Interruptible	349,144	0.43811	w	152,963.48	
444 Seasonal	142,607	0.43811	s	62,477.55	
	2,394,554		s	1,049,078.05	
0	Check 2,394,554		69	0.43811	check
Commodity Deferral Expenses	S		s)	666,165.32	
Commodity PGA Revenue			s	1,049,078.05	
		Difference	w	(382,912.73)	
90% Allowed for recovery from Customers	n Customers		so.	(344,621.46)	
Amount to be deferred	191909 GD OR		49	(344,621.46)	

1,244,487.49

Demand Expenses for Deferral

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OREGON Gas "

	שמוויסוו וסוול וו לשע	nonths
Sources of normalization purchase volumes.	205,401	
49	0.42357	
•	87,001.70	\$0.00

Misc Calculations for Demand and Commodity Deferrals

(38,291.27)
0.00
(38,291.27)

Oregon sharing

JE.	T Entry
Debits	Credits
#VALUE!	#VALUE!

Demand Costs				
NWP Fixed		us v	985,540.66	
NWP Capacity Release		· 60	(621,349.00)	
NWP Total	•	69	371,983.66	
GTN Fixed		un e	677,958.08	
GTN Variable		vo e	8,236.75	
GTN Capacity Release		v9 6	(7,849.61)	
Current Month G IN Estimate		n 4	010,343.22	
Transcanada Footniiis Fixed		e.	30,7 13.15	
ANG Total	,	45	90.719.13	
NOVA Fixed		9 69	124,930.67	
NOVA Variable		· w		
NOVA Total	,	(r)	124,930.67	
WEI (Spectra) Fixed		w	25,203.34	
WEI (Spectra) Variable	,			
WEI (Duke) Total		69 6	25,203.34	
Questar Fixed		A	1,255.58	
Illing party capacity release		4	10	
		9 W		
Counterparty Invoice Total		69	1,255.58	
Tuscarora Fixed		S	2,422.45	
Coos Bay Fixed		es.	,	
Weyerhauser Recall Rights		s		
Northwest Natural (Mist)		49		
Intercompany transportation		69	46	
	100000000000000000000000000000000000000		4 000 4 000 00	
Umais	NO GO 200/L00408	,	1,294,860.05	
less variable costs charged to commodity		n u	(6/070'01)	
Plus 20% Sharing over Costs			27 095 60	
Total Demand Costs to be Deferred		43	1,305,926.90	
Commodity Purchases 804	804000 GD OR	us	4,083,656.53	
	804000 GD OR	s.		
	811000 GD OR	s,	(21,818.18)	
Financial Com Cost/(Benefit) 80-	804600 GD OR	ų,	203,112.38	
FX Hedge Cost/(Benefit) 804	804010 GD OR	us	20,362.06	
	804700 GD OR	vs		
	804730 GD OR	s	2,900,830.95	
urchase Journals		s	7,186,143.74	
	808100/(808200)	us a	1,732.29	
y exchange difference	804000 GD OK	n 1	2000 2	
	804017 GD OR	n u	2,020.33	
Newedge Italisacijon rees	BOADO GO OB	9 4	42 6 38 20	
Sales Revenue	483000/483600/483730		(5,385,571.48)	
		4	(27,095.60)	
plus variable costs from Demand		4	16,028.75	
Total Commodity Costs to be Deferred		45	1,841,217.18	
Total Net Gas Costs for Deferral		s	3,147,144.08	
		60 Kg	3,147,144.08	
Recon to Purchase Journals		40	•	
Deferral Gas Costs Purchase Journal Gas Costs		69	3,147,144.08	
	20% Sharing	S	3,147,144.08	
		49		

Oregon PGA Demand Revenue				
Rate Schedules:		PGA Rate	Den	Demand Revenue
410 Residential	2,453,150	0.30861	69	757,066.62
420 Commercial	1,657,296	0.30861	w	511,458.12
424 Industrial	495,633	0.30861	G	152,957.30
440 Interruptible	AN	0.00000	Ø	i¥
444 Seasonal	66,358	0.30861	69	20,478.74
Total Demand Volumes	4,672,437		s	1,441,960.78
Check	4,672,437			0.30861
Demand Deferral Expenses			69 (1,305,926.90
Demand PGA Revenue			Ð	1,441,950.78
Amount to be deferred	191910 GD OR		s	(136,033.88)
Oregon PGA Commodity Revenue				
Rate Schedules:		PGA Rate	Comr	Commodity Revenue
410 Residential	2,453,150	0.43811	69	1,074,749.55
420 Commercial	1,657,296	0.43811	s	726,077.95
424 Industrial	495,633	0.43811	s	217,141.77
440 Interruptible	247,404	0.43811	s	108,390.17
444 Seasonal	66,358	0.43811	69	29,072.10
	4,919,841		s	2,155,431.54
Check	4,919,841		w	0,43811
Commodity Deferral Expenses			(A)	1,841,217.18
Commodity PGA Revenue			so	2,155,431.54
		Difference	s	(314,214.36)
90% Allowed for recovery from Customers	omers		Ø	(282,792.92)

Oct-12

OREGON Gas C

demand charges:		Adj fr prior months
Sumas & Huntingdon purchase volumes: Actual rate per Westcoast:	65,018	

Oregon sharing							
	\$0.00						
0.41674	27,095.60			92	WALUE	#VALUE!	
s	8		JET Entry	Cre	/LUE! #		

(31,421.44) 0.00 (31,421.44)

		l		
Demand Costs				
NWP Fixed		v.	539,878.99	
NWP Variable		A (11,002.54	
NWP Capacity Release		4	437 232 53	
GTN Fixed) UI	1742,394,37	
GTN Variable		v	4,337.51	
Release				
Current Month GTN Estimate		69 (1,746,731.88	
Transcanada Foothills Fixed		in.	131,800.49	
ANG Total		69	131,800.49	
NOVA Fixed		6	247,655.30	
NOVA Variable		w	•	
NOVA Total		69 (247,655.30	
WEI (Spectra) Fixed		n	77,656.72	
WEI (opecifa) variable		U	27 RRG 22	
Ouestar Fixed		· 4	2 168 99	
Third party capacity release		٠		
		100	٠	
		· 43		
Counterparty Invoice Total		69	2,168.99	
Tuscarora Fixed		69	2,007.50	
Tuscarora Variable		69 6	2.70	
Tuscarora Total		n u	2,010,2	
Coos day rixed Weverhauser Recall Rights		9 61		
Northwest Natural (Mist)		· 49		
Intercompany transportation		49	٠	
		.]		
Total Demand Costs from Purchase Journals	804001/002 GD OR \$	s	2,595,485.61	
less variable costs charged to commodity		s	(15,342.75)	
Plus 20% Sharing over Costs		s,	•	
Plus CDN Demand Charges		~		
Total Demand Costs to be Deferred		v	2,580,142.86	
Commodity Durchases	804000 GD OR	65	6.088.801.76	
Misc	804000 GD OR	49		
Extraction Credits	811000 GD OR	w	(46,093.05)	
Financial Com Cost/(Benefit)	804600 GD OR	(s)	(34,117.50)	
FX Hedge Cost/(Benefit)	804010 GD OR	w	(32,354.29)	
Off System Cost Bookout	804700 GD OR	49	•	
Interco Purchases from Thermal	804730 GD OR	S	5,217,250.34	
Total Commodity Costs from Purchase Journals	100000000000000000000000000000000000000		11,193,487.26	
Storage (Injections)/Withdrawals	808100/(808200)	n u	(383.88)	
Broker Fees	804017 GD OR	+ 69	7 622 52	
Newedge Transaction Fees	804017 GD OR	49	548.39	
OR imbalance	804000 GD OR	49	(94,227.35)	
OR Off System Sales Revenue	483000/483600/483730	*	(7,358,036.09)	
less CDN Demand Charges		\$		
plus variable costs from Demand		0	15,342.75	
Total Commodity Costs to be Deferred		\$	3,764,343.60	
Total Net Gas Costs for Deferral		w	6,344,486.46	
		w w	6,344,486.46	
Recon to Purchase Journals		so.		
Deferral Gas Costs Purchase Journal Gas Costs		60	6,344,486.46	
	20% Sharing	S	6,344,486.46	
		50		

						check												yopado	200							Oregon sharing	.	77,558.84	77,558.84	
4 600 600 70	784 611 30	20,007,00	81,708.03	1 200 67	2 EAD 264 87	1	T.0	2,540,264.87	39,877.99		3,764,343.60	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Commodity Revenue	1,914,139.70	90.994.55	107,579.51	1,789.68	2,988,755.16		2,988,755.16	775,588.44	090,029,000	698,029.60		Adj fr prior months	C	\$0.00		J	
6	9 4	9 0	e e	n u	9	•	s	63	s		•		Com	<i>u</i>) <i>u</i>	9 69	6	s	u s 0	9 6	n un	us u	9	\$		Ad	- 55				-
Dark Attended	Dan Attached	See Audoned	See Attached	Coo Attached	פפם שוומרוופת					2			PGA Rate	See Attached	See Attached	See Attached	See Attached				Difference					6 0.41936				JET Entry Credits
200 400	2,180,455	241,154,7	278,966	AN A	4,000				191910 GD OR	Commodity		nue		5,180,433	278 966	283,486	4,085		211,0,112		949000	ustomers	191909 GD OR	Commodity Deferrals		lumes:				Debits
The state of the s	410 Residential	420 Commercial	424 Industrial	440 Interruptible	444 Seasonal	Total Demand Volumes Check		Demand PGA Revenue	Amount to be deferred			Oregon PGA Commodity Revenue	Rate Schedules:	410 Residential	420 Commercial	440 Interruptible	444 Seasonal	C	Check	Commodity Deferral Expenses Commodity PGA Revenue	Obst. Allowed for property from C.	90% Allowed for recovery from Customers	Amount to be deferred	Misc Calculations for Demand and Commodity Deferrals	CDN demand charges:	Sumas & Huntingdon purchase volumes	Actual sale per Westcoasi.			

2,580,142.86

Demand

Demand Expenses for Deferral

Nov-12

OREGON Gas C

		١		
Demand Cost		9		
NWP Fixed NWP Variable		A VA	16,379.20	
NWP Capacity Release		6	(117,437.30)	
NWP Total		63	375,401.89	
GTN Fixed		69	1,800,474.17	
GTN Variable		UN:	4,842.75	
Current Month GTN Estimate		69	1,805,316.92	
Transcanada Foothills Fixed		49	132,318,47	
Iranscanada roomiis vanabie		69	132,318,47	
NOVA Fixed		49	248,699.86	
NOVA Variable		on		
WEI (Spectra) Fixed		s s	248,699.86	
WEI (Spectra) Variable			e:	
WEI (Duke) Total		69	26,193.46	
Questar Fixed		49	671.91	
Third party capacity release		4		
		n un		
Counterparty Invoice Total		w	671.91	
		s	2,007.50	
Tuscarora Variable		us u	3.19	
Coos Bav Fixed		· vo		
Weyerhauser Recall Rights		v	•	
Northwest Natural (Mist)		s,	٠	
Intercompany transportation		(s)	•	
Total Demand Costs from Purchase Journals	804001/002 GD OR \$	S	2,590,613.20	
less variable costs charged to commodity		s	(21,225.14)	
Plus 20% Sharing over Costs		s c		
Plus CDN Demand Charges		A .	89,103.66	
Total Demand Costs to be Deferred		*	2,658,491.72	
Commodity Purchases	804000 GD OR	s	8,150,589.04	
Misc	804000 GD OR	s o		
Extraction Credits	811000 GD OR	A ((38,095.31)	
Financial Com Cost/(Benefit)	804600 GD OR	n (32,384.06	
FX Hedge Cost/(Benefit)	804010 GD OR	n v	14,761.11	
Interco Purchases from Thermal	804730 GD OR	· v	9,739,288.20	
Total Commodity Costs from Purchase Journals		49	17,898,927.10	
Storage (Injections)/Withdrawals	808100/(808200) 804000 GD OR	us us	744.03	
Broker Fees	804017 GD OR	49	5,884.10	
Newedge Transaction Fees	804017 GD OR	w	2,150.05	
OR Imbalance	804000 GD OR	w	102,958.48	
OR Off System Sales Revenue	483000/483600/483730	s e	(13,007,205.63)	
less CDN Demand Charges		n u	(89,103.66)	
plus variable costs from Defination Total Commodity Costs to be Deferred			931	
Total Net Gas Costs for Deferral		4	7,641,423.14	
		w w	7,641,423.14	
Recon to Purchase Journals		69		
Deferral Gas Costs Purchase Journal Gas Costs		n	7,541,423.14	
	20% Sharing	es e	7,641,423.14	
		9		

10	enne	2,571,374,45	1,266,189.65	200,053.70	r	325.49		0.32130 check	2,658,491.72	840.28	(1,379,451.57)		4,982,931.42	9111911	221 76	1 448 270 97	228.763.90	134,804.81	370.13	4,754,431.57 0.36753 check		4,754,431.57	228,499.85	0.540.	205,649.87		onths		S0.00	0.00	22,849.98	
3	Demand Revenue		\$ 1,266,			69		O	\$ 2,658,		\$ (1,379,		\$ 4,982,	o chibommo	ommo	4 448	£:		69	\$ 4,754,		4	\$ 228,		\$ 205,		Adj fr prior months					
60 100 100 100 100 100 100 100 100 100 1	PGA Rate	See Attached	See Attached	See Attached	0.0000	See Attached						Α.		400	Soc Attached	See Attached	See Attached	See Attached	See Attached				Difference					212 369	\$ 0.41957 \$ 89,103.66			
ər		8,003,271	3,940,704	622,591	ΔN.	1,012	12,567,578	Check 12,567,578			191910 GD OR	Commodity		enne	0 000 974	3 940 704	622.591	368,581	1,012	12,936,159	200			Customers	191909 GD OR	nd Commodity Deferrals		- ogumpon				
Oregon PGA Demand Revenue	Rate Schedules:	410 Residential	420 Commercial	424 Industrial	440 Interruptible	444 Seasonal	Total Demand Volumes	Ö	Demand Deferral Expenses	Demand PGA Revenue	Amount to be deferred			Oregon PGA Commodity Revenue	Rate Schedules:	410 Residential	424 Industrial	440 Internotible	444 Seasonal		Someon Defense Evances	Commodity PGA Revenue		90% Allowed for recovery from Customers	Amount to be deferred	Misc Calculations for Demand and Commodity Deferrals	CDN demand charges:	Canadana achachana a comio	Sumas & Huntingdon purchase volumes. Actual rate per Westcoast:			

Demand

Dec-12

OREGON Gas f