e-FILING REPORT COVER SHEET

REPORT NAME: supporting workpape		norization non-confiential account information and
COMPANY NAME:	Avista Corp.	
If yes, please	submit only the	DENTIAL INFORMATION? \(\subseteq \text{ No } \subseteq \text{ Yes} \) The cover letter electronically. Submit confidential information are terms of an applicable protective order.
If known, please selection	ct designation:	☐ RE (Electric) ☐ RG (Gas) ☐ RW (Water) ☐ RO (Other)
Report is required by	OAR Statute Order Other	Enter Rule number; e.g., 860-039-0070 Enter Statute; e.g., ORS 757.135 Enter Commission Order No.; e.g., 95-1335 Enter reason; e.g., at Request of PUC Staff
-	-	fic docket/case? No Yes Enter docket number; e.g.; UM 1484
Key words: List appl	licable keyword	ls for this report to facilitate electronic search
If known, please sele	ct the PUC Sec	tion to which the report should be directed:
Corporate	Analysis and V	Vater Regulation
☐ Economic	and Policy Ana	alysis
Electric ar	nd Natural Gas	Revenue Requirements
☐ Electric R	ates and Planni	ng
Natural G	as Rates and Pl	anning
Utility Saf	ety, Reliability	& Security
Administr	ative Hearings	Division
Consumer	Services Section	on

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

Avista Corporation

1411 East Mission P.O. Box 3727

Spokane, Washington 99220-3727

Telephone 509-489-0500
Toll Free 800-727-9170



November 17, 2011

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

Dear Ms. Johnson;

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

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

Sincerely;

Craig L. Bertholf

State & Federal Regulation

(roig Barloy)

Enclosures

Workpapers of

AVISTA UTILITIES

for

Oregon PGA Accounts

NON - CONFIDENTIAL WORKPAPERS

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

For Quarter Ended 9/30/11

(\$5,190,003.86)

(\$1,093,049.73)

(\$1,496,861.19)

(\$1,794,470.59)

(\$1,681,060.69)

(\$2,393,891.97)

(\$2,412,287.98)

(\$2,716,659.22)

(\$2,984,321.19)

(\$3,213,756.43)

(\$3,562,607.50)

(\$490,345.02)

Avista Utilities						
Deferral Accrual (For Deborah)					
Account Number	f .	191909				
Docket No.		UG 191				
Order No.		10-445				
Description of ex	xpense or credi	t		+		
Booting.co.						
	Defer the differen	ences between the		odity cost of g	gas purchased a	and the
	Defer the differen	ences between the				
	Defer the difference commodity cost	ences between the		odity cost of g	gas purchased a	Account
	Defer the differe commodity cost Acct No. Transferred	ences between the	customers.			
Month	Defer the difference commodity cost Acct No.	ences between the	customers.			Account
Month	Defer the differe commodity cost Acct No. Transferred	Accrual	customers.			Account Total
Month June 2010	Defer the differe commodity cost Acct No. Transferred	Accrual (\$196,411.35)	customers.	Int. Rate	Interest	Account Total (\$2,386,573.28)
Month	Defer the differe commodity cost Acct No. Transferred	Accrual	customers.	Int. Rate 8.19%	Interest (\$16,958.62)	Account Total (\$2,386,573.28) (\$2,599,943.25)

\$5,190,004.17

(\$888,088.34)

(\$488,677.72)

(\$597,319.74)

(\$395,003.45)

(\$286,415.93)

\$125,231.82

(\$699,292.03)

(\$287,486.39)

(\$248,721.84)

(\$208,843.62)

(\$326,338.23)

(\$2,427.88)

October 2010

January 2011

February 2011

March 2011

April 2011

May 2011

June 2011

July 2011

August 2011

September 2011

November 2010

December 2010

191911

8.19%

8.19%

8.19%

8.19%

8.19%

8.19%

8.00%

8.00%

8.00%

8.00%

8.00%

8.00%

(\$32,171.61)

(\$1,667.61)

(\$5,384.97)

(\$8,808.01)

(\$11,193.47)

(\$11,821.92)

(\$13,539.25)

(\$15,968.13)

(\$16,884.85)

(\$18,940.13)

(\$20,591.62)

(\$22,512.84)

Avista Utilities							
Deferral Accrual (F	or Deborah)						
Account Number		191910					
Docket No.		UG 191					
Order No.		10-445					
Description of ex	pense or credit	t					
	Defer the differe	ences between the	ne actual demand	cost of gas	purchased and	the demand	
	costs collected	from customers.					
	Acct No.						
	Transferred	Accrual	Transfer	Int. Rate	Interest	Account	
Month	То					Total	
						(\$864,956.33)	
June 2010		\$469,411.39		8.19%	(\$4,301.46)	(\$399,846.40)	
July 2010		\$646,078.99		8.19%	(\$524.21)	\$245,708.38	40455440
August 2010		\$563,890.17		8.19%	\$3,601.23	\$813,199.78	
September 2010		\$541,762.92		8.19%	\$7,398.85	\$1,362,361.55	
October 2010		\$193,011.73		8.19%	\$9,956.77	\$1,565,330.05	
November 2010	191912	(\$224,071.05)	(\$1,565,330.42)	8.19%	(\$764.64)	(\$224,836.06)	
December 2010		(\$591,282.00)		8.19%	(\$3,552.25)	(\$819,670.31)	
January 2011		(\$703,175.94)		8.19%	(\$7,993.84)	(\$1,530,840.09)	
February 2011		(\$773,984.50)		8.19%	(\$13,089.21)	(\$2,317,913.80)	
March 2011		\$44,431.99		8.19%	(\$15,665.93)	(\$2,289,147.74)	
April 2011		\$437,486.99		8.00%	(\$13,800.27)	(\$1,865,461.02)	
May 2011		(\$410,275.18)		8.00%	(\$13,801.59)	(\$2,289,537.79)	
June 2011		\$475,528.85		8.00%	(\$13,675.62)	(\$1,827,684.56)	
July 2011		\$709,770.18		8.00%	(\$9,818.66)	(\$1,127,733.04)	
August 2011	-	\$751,370.50		8.00%	(\$5,013.65)	(\$381,376.19)	
September 2011		\$728,972.08		8.00%	(\$112.60)	\$347,483.29	

Avista Utilities							
Amortization Sum	mary (For D	eborah)					
Account Numbe	r	191911					
Docket No.		UG 191					
Order No.		10-445					
Description of e	xpense or c	redit					
	Amortize th	e accumulated dif	fferences between	the actual como	dity cost of gas p	urchased and the	
	commodity	costs collected from	om customers.	T			
	Previous	Amortization	Transfer	Int. Rate	Interest	Account	
Month	Acct No.					Total	
0-1-1-2010							
October 2010	191905		(\$4,247,597.51)			(\$4,247,597.51)	
November 2010	191907		(\$451,706.93)			(\$4,699,304.44)	
	191907	\$863,008.79	(\$5,190,004.17)	2.24%	(\$17,654.57)	(\$9,043,954.39)	
December 2010	191909	\$1,020,591.62	(ψο,1ου,υυ-11)	2.24%	(\$15,929.50)	(\$8,039,292.27)	
January 2011		\$1,119,783.96		2.24%	(\$13,961.54)	(\$6,933,469.85)	
February 2011		\$1,014,830.73		2.24%	(\$11,995.30)	(\$5,930,634.42)	
March 2011		\$832,418.19		2.24%	(\$10,293.58)	(\$5,108,509.81)	
April 2011	-	\$687,797.00		2.24%	(\$8,893.94)	(\$4,429,606.75)	
May 2011	-	\$453,714.79		2.24%	(\$7,845.13)	(\$3,983,737.09)	
June 2011	-	\$272,054.24		2.24%	(\$7,182.39)	(\$3,718,865.24)	
July 2011	-	\$211,251.87		2.24%	(\$6,744.71)	(\$3,514,358.08)	
August 2011	-	\$209,951.08		2.24%	(\$6,364.18)	(\$3,310,771.18)	
September 2011	-	\$214,475.71		2.24%	(\$5,979.93)	(\$3,102,275.40)	

Avista Utilities						
Amortization Sum	mary (For D	eborah)				
Account Numbe	r	191912				
Docket No.		UG 191				
Order No.		10-445				
Description of e	xpense or c	redit				
		e accumulated dif d costs collected fr	ferences between rom customers.	the actual demar	nd cost of gas p	ourchased and
	Previous	Amortization	Transfer	Int. Rate	Interest	Account
Month	Acct No.	741101111111111111111111111111111111111				Total
October 2010						
November 2010	191906		\$1,589,301.00			\$1,589,301.00
	191908		\$29,442.94			\$1,618,743.94
	191910	(\$146,770.95)	\$1,565,330.42	2.24%	\$5,806.71	\$3,043,110.12
December 2010		(\$174,216.76)		2.24%	\$5,518.07	\$2,874,411.43
January 2011		(\$189,908.99)		2.24%	\$5,308.65	\$2,689,811.09
February 2011		(\$171,667.40)		2.24%	\$4,860.76	\$2,523,004.45
March 2011		(\$139,986.51)		2.24%	\$4,578.95	\$2,387,596.89
April 2011		(\$115,865.87)		2.24%	\$4,348.71	\$2,276,079.73
May 2011	1	(\$74,964.03)		2.24%	\$4,178.72	\$2,205,294.42
June 2011		(\$44,451.61)		2.24%	\$4,075.06	\$2,164,917.87
July 2011		(\$34,326.98)		2.24%	\$4,009.13	\$2,134,600.02
				2.24%	\$3,952.75	\$2,104,439.83
August 2011		(\$34,112.94)		2.2470	ψ0,002.70	\$2,075,910.27

Avista Utilities Oregon Summary of Account 191909 Commodity Deferrals Autor												
Commodity (WACOC) without revenue sensitive, Order No.09-447 Commodity (WACOC) without revenue sensitive, Order No.10-445 Annual ROR (Interest rate), per Order No. 11-080	\$0.52997 \$0.49132 8.190% 8.000%				đ							
Deferral percentage	Oct-10 A	Nov-10 B	Dec-10	Jan-11 D	Feb-11 E	Mar-11 F	Apr-11 G	May-11 H	Jun-11 I	Jul-11,	Aug-11 K	Sep-11
	4,559,804	9,938,483	11,805,095	12,843,032	11,639,302	9,547,175	7,888,485	5,203,748	3,120,246	2,422,891	2,407,972	2,459,866
13 Sales volumes subject to WACOG (Before PGA) 14 Sales volumes subject to WACOG (After PGA) 15 Sales volumes subject to Monthly Incremental Costs 16 Sales volumes subject to WACOG	4,559,804	9,938,483	11,805,095	12,843,032	11,639,302	9,547,175	7,888,485	5,203,748	3,120,246	2,422,891	2,407,972	2,459,866
127 10 Commodity collections at WACOG (Before PGA) 10 Commodity collections at WACOG (After PGA) 11 Commodity collections at Monthly Incremental Costs 12 Total Commodity collections	\$2,416,559.33 \$2,416,559.33	\$4,887,189.97 \$4,887,189.97	\$5,810,467.12 \$5,810,467.12	\$6,310,038.48 \$6,310,038.48	\$5,718,621.86 \$5,718,621.86	\$4,690,718.02 \$4,690,718.02	\$3,875,770.45 \$3,875,770.45	\$2,556,705.47 \$2,556,705.47	\$1,533,039.26 \$1,533,039.26	\$1,190,414.81 \$1,190,414.81	\$1,183,084.80 \$1,183,084.80	\$1,208,581.36 \$1,208,581.36
	\$1,429,794.50 \$2,416,559.33 (\$986,764.83)	\$4,344,214.71 \$4,887,189.97 (\$542,975.26)	\$5.146,778.51 \$5,810,467.12 (\$663,688.61)	\$5,871,145.76 \$6,310,038.48 (\$438,892.72)	\$5,400,381.94 \$5,718,621.86 (\$738,239.92)	\$4,829,864.49 \$4,690,718.02 \$139,146.47	\$3,098,779.31 \$3,875,770.45 (\$776,991.14)	\$2,554,007.83 \$2,556,705.47 (\$2,697.64)	\$1,213,609.95 \$1,533,039.26 (\$319,429.31)	\$ 914,057.21 \$1,190,414.81 (\$76,557.60)	\$ 951,036.33 \$1,183,084.80 (\$708.8437,094.47)	\$ 845,983.33 \$1,208,581.36 (\$362,598.03) (\$326,338.23)
31 Customer share (line 30 * applicable deferral percentage) 32 Storage Adjustment (Corrections) 33 Other Adjustment (Corrections) 34 Total Commodity deferral	(\$888,088.34)	(\$488,677.72)	(\$597,319.74)	(\$395,003.45)	(\$286,415.93)	1111	(\$699,292.03)		1 1 1 1	1 1 1 1	1 1 1 1	(\$326,338.23)
	(\$4,269,743.91) (\$32,171.61) (\$5,190,003.86)	(\$5,190,003.86) (\$1,667.61) \$5,190,004.17 (\$490,345.02)		(\$1,093,049.73) (\$8,808.01) (\$1,496,861.19)	(\$11,193.47) (\$11,193.47) (\$1,794,470.59)	(\$1,794,470.59 (\$11,821.92 (\$1,681,060.69	(\$1,681,060.69) (\$13,539.25) (\$2,393,891.97)	(\$2,393,891.97) (\$15,968.13) Int Correction (\$2,412,287.98)	(\$2,412,287.98) (\$17,040.76) \$155.91 (\$2,716,659.22)	(\$2,716,659.22) (\$18,940.13) (\$2,984,321.19)	(\$2,984,321.19) (\$20,591.62) (\$3,213,756.43)	(\$3,213,756.43) (\$22,512.84) (\$3,562,607.50)
48 Demand deferral Beginning Balance 49 Interest 50 Account adjustment (balance transfers and other) 51 Demand deferral Ending Balance 52 53 A OTHER GAS COSTS** 54 OTHER GAS COSTS** 55 Explanation of True up or other Adjustments 55 Explanation of True up or other Adjustments 56 Explanation of True up or other Adjustments 57 Explanation of True up or other Adjustments												

Avista Utilitles Oregon Summary of Gas Cost Deferrals - Account 191910 Demand												
Commodity (WACOG) without revenue sensitive, Order No. 09-497 Commodity (WACOG) without revenue sensitive, Order No. 10-445 Annual ROM (Interest rate), per Order No. 09-422 Annual ROM (Interest rate), per Order No. 11-080 Peternal percentage July - October Deferral percentage November - June	\$0.27570 8.190% 8.000% 100% 100%											
6 7 8 8 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	0ct-10 A	Nov-10 B	Dec-10 C	Jan-11 D	Feb-11 E	Mar-11 F	Apr-11 G	May-11 H	Jun-11,	Jul-11 J	Aug-11 K	Sep-11
	4,559,804	9,938,483	11,805,095	12,843,032	11,639,302	9,547,175	7,607,739	4,922,129	2,918,688	2,253,906	2,239,852	2,129,192
12 Firm Sales volumes (Before PGA) 13 Firm Sales volumes (Meter PGA) 14 Sales volumes subject to Monthly Incremental Costs	4,228,623	9,640,447	11,453,274	12,469,402	11,271,661	9,191,498	7,607,739	4,922,129	2,918,688	2,253,906	2,239,852	2,129,192
	4,228,623	9,640,447	11,453,274	12,469,402	11,271,661	9,191,498	7,607,739	4,922,129	2,918,688	2,253,906	7,439,852	761,631,2
17 commodity collections at WACOG 18 Commodity collections at Water/Seasonal WACOG 19 Commodity collections at Water/Seasonal WACOG 20 Total Commodity collections at Total Commodity collections												
21 22 Demand Costs Collected (Before PGA) 23 Demand Costs Collected (After PGA) 24 Total Demand collections	\$1,012,205.49 \$1,012,205.49	\$2,655,655.80 \$2,655,655.80	\$3,148,622.56 \$3,148,622.56	\$3,437,814.13 \$3,437,814.13	\$3,107,596.94 \$3,107,596.94	\$2,534,096.00 \$2,534,096.00	\$2,097,453.64 \$2,097,453.64	\$1,357,030.97 \$1,357,030.97	\$804,682.28	\$621,401.88 \$621,401.88	\$617,527.20 \$617,527.20	\$587,018.24 \$587,018.24
25 COMMODITY DEFERRAL CALCULATIONS 27 Actual Commodity Cost (w/true ups, net of storage injections, bookouts, etc.) 28 Total Commodity Variance: Under (over) collection 30 Customer share (line 29 * applicable deferral percentage) 31 Storage Adjustment 32 Other Adjustment 33 Total Commodity deferral 34 Commodity deferral Beginning Balance 35 Commodity deferral Engine Balance 36 Commodity deferral Engine Balance 37 Commodity deferral Engine Balance 38 Commodity deferral Ending Balance	(3											
39 DEMAND DEFERRAL CALCULATIONS												
43. Actual Demand Cost (w/true-ups) 42. Actual Demand Clost (w/true-ups) 43. Total Demand Variance: Under (over) collection 45. Cherk Adjustment Andernal	\$1,205,217.22 \$1,012,205.49 \$193,011.73	\$2,431,584,75 \$2,655,655.80 (\$224,071.05)	\$2,557,340.56 \$3,148,622.56 (\$591,282.00) (\$591,282.00)	\$2,734,638.19 \$3,437,814.13 (\$703,175.94) (\$703,175.94)	\$2,333,612.43 \$3,107,596.94 (\$773,984.50) (\$773,984.50)	\$2,578,527.99 \$2,534,096.00 \$44,431.99 \$44,431.99	\$2,535,269.75 \$2,097,453.64 \$437,816.11 (\$329.12) \$437,486.99	\$1,357,030.97 \$1,357,030.97 (\$409,946.06) (\$329.12) (\$410,275.18)	\$1,279,351.33 \$804,682.28 \$474,669.06 \$859.79 \$475,528.85	\$1,331,172.06 \$621,401.88 \$709,770.18 \$709,770.18	\$1,368,897.69 \$617,527.20 \$751,370.50 \$751,370.50	\$1,315,990.32 \$587,018.24 \$728,972.08 \$728,972.08
	\$1,362,361.55 \$9,956.77 \$1,565,330.05	13 15			(\$1,530,840.09) (\$13,089.21) (\$2,317,913.80)	(\$2,317,913.80) (\$15,665.93) (\$2,289,147.74)	(\$2,289,147.74) (\$13,800.27) (\$1,865,461.02)	(\$1,289,137,913.80) (\$1,289,147.74) (\$11,865,461.02) (\$2,289,537.79) (\$1,827,684.56) (\$115,655.53) (\$13,800.27) (\$13,801.59) (\$13,601.59) (\$13,675,62) (\$9,818.66) (\$1,127,733.04)	(\$2,289,537.79) (\$1,627,684.56) (\$13,675.62) (\$9,818.66) (\$1,827,684.56) (\$1,127,733.04)	(\$1,827,684.56) (\$9,818.66) (\$1,127,733.04)	(\$1,127,733.04) (\$5,013.65) (\$381,376.19)	(\$381,376.19) (\$112.60) \$347,483.29
52 53 54 OTHER GAS COSTS**												
** Explaination of True up or other Adjustments **! Specify authorizing order and supporting info (when applicable)												



Avista Utilities												
Prior Commodity Amortization												
Account 191911 - Commodity Deferral												
ăui												
No.												
\neg	\$0.05484											
2 Amortization Rate Per Therm 11/1/10 Per Order No. 10-445	\$0.08719											
4 Interest Rate, Per Order 08-263 and 1/23/09 letter from Judy Johnson	2.240%											
5 Ending balance, 9/30/2009												
_	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	211-100	Aug-11	Sep-11
9	V	8	o	Q	<u> </u>		5	-	1		4	,
10 Sales therms (Before 11/10 Rate Change)		109,043	268,767	1	000	0 543 475	7 000 405	E 303 749	345 051 5	7 477 801	2 407 977	2 459 866
12 Sales therms (After 11/10 Rate Change)		9,829,440	11,536,328	12,843,032	11,639,302	9,547,175	000,000,	01/507/C	3,440,410	4,744,024	200000	and and and
13 Amortization amount. (line 1 * line 14, col. C), \$		\$5,979.92	\$14,739.18								0000	
15 Amortization amount, (line 2 * line 15, col. C), \$		87	\$1,005,852.44	\$1,119,783.96	\$1,014,830.73	\$832,418.19	\$687,797.00	\$453,714.79	\$272,054.24	\$211,251.87	\$209,951.08	\$214,475.71
16 Toleract amount & (In 11 * In 3)		(\$17,654.57)	(\$15,929.50)	(\$13,961.54)	(\$11,995.30)	(\$10,293.58)	(\$8,893.94)	(\$7,845.13)	(\$7,182.39)	(\$6,744.71)	(\$6,364.18)	(\$5,979.93)
18												
19 Other adjustments (switchers' amortization, balance transfers, etc.)		172 102 17										
20 Transfer from Account 191905	5	(\$4,247,597.51)										
	5)	5.190,004.17)										
23												00 100 000 04
24 Commodity amortization balance, \$	5)	(\$8,043,954.39)	.39) (\$8,039,292.27)	(\$6,933,469.85)	(\$5,930,634.42)	(\$5,108,509.81)	(\$4,429,606.75)	(\$3,983,737.09)	(\$3,718,865.24) (\$3,514,358.08)		(\$3,310,771.18)	(\$3,102,275.40)
25												
26 Demand therms (for nwn, Firm)												
20 Domand therms												
29												
30 Amortization amount, (ln. 19 * ln. 1, col. D)+(line 21 * line 1, col E), \$												
31												
32 Interest amount, \$, (in. 21 * in. 3)												
34 Other adjustments (switchers' amortization, balance transfers, etc.)												
36 Demand amortization balance, \$												
37												
38												
39												
40												

	101.11		Journal
OREGON Gas Costs			000
	GL Account		Entry
Gas Costs from DJ 432	804000 GD OR	↔	5,455,021.29
	804001 GD OR	⇔	1,182,355.98
	804002 GD OR	49	29,087.06
	804010 GD OR	₩	(17,983.99)
	804600 GD OR	49	21,140.21
	804730 GD OR	s	3,721,629.60
	811000 GD OR	s	(11,541.14)
Sub-Total		\$	10,379,709.01
	808100 GD OR	ક	315,793.19
	808200 GD OR	€9	(646,942.12)
Deferred Costs from other journals:			
OR Imbalance DJ 436	804000		(\$66,353.84)
OR Off System Sales Revenue	483000/483600/483730 GD OR	49	(7,745,073.79)
GST/HST (QUARTERLY) DJ437	804000	₩	
Broker Fees D.1 471	804017	↔	6,664.06
Newedge Transaction Fees DJ 473	804017	49	1,432.76
Prior Period True Up (misc)	804000 GD OR	⇔	•
(0)		S	2,245,229.27

Oregon - Sales Volumes

July/2011	Sch	July/2011	June/2011	July/2011	July/2011	Total
:		Therms Billed	Unbilled	Unbilled	Net Unbilled	
Description						
				200	(070 700)	4 070 766
Firm Residential	410	1,400,044	(1,212,381)	891,103	(371,278)	1,070,700
Firm Commercial	4.20	962,806	(654,531)	608,970	(45,561)	917,245
Firm Commercial	424	215,951	(118,320)	137,382	19,062	235,013
Firm Industrial	424	20,379				20,379
Interruptible Commercial	440	115,696	(115,141)	91,439	(23,702)	91,994
Interruptible Industrial	440	76,991	e 6			76,991
Firm Seasonal	444	2,503				2,503
Total Retail sales		2,794,370	(2,100,373)	1,728,894	(371,479)	2,422,891
Firm	410	1,400,044	(1,212,381)	891,103	(321,278)	1,078,766
Firm	420	962,806	(654,531)	608,970	(45,561)	917,245
Firm	424	215,951	(118,320)	137,382	19,062	235,013
Firm	424	20,379				20,379
Firm	444	2,503				2,503
Total Firm Sales		2,601,683	(1,985,232)	1,637,455	(347,777)	2,253,906

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

August/2011	Sch	August/2011	July/2011	August/2011	August/2011	Total
		Therms Billed	Unbilled	Unbilled	Net Unbilled	
Description						
Firm Residential	410	1,061,681	(891,103)	930,189	39,086	1,100,767
Firm Commercial	420	805,327	(608,970)	701,192	92,222	897,549
Firm Commercial	424	189,483	(137,382)	166,086	28,704	218,187
Firm Industrial	424	19,110	es es			19,110
Interruptible Commercial	440	91,543	(91,439)	92,638	1,199	92,742
Interruptible Industrial	440	75,378				75,378
Firm Seasonal	444	4,239				4,239
Total Retail sales		2,246,761	(1,728,894)	1,890,105	161,211	2,407,972
Firm	410	1,061,681	(891,103)	930,189	39,086	1,100,767
Firm	420	805,327	(008,970)	701,192	92,222	897,549
Firm	424	189,483	(137,382)	166,086	28,704	218,187
Firm	424	19.110	•			19,110
	444	4,239				4,239
Total Firm Sales		2.079,840	(1,637,455)	1,797,467	160,012	2,239,852
יסומו - ווווו סמוסס						

OREGON Gas Costs	Sep-11	Journal
	GL Account	Entry
NUCUT PURCHASES (GL Estimate Rep	nort)	
Physical Commodity Costs	804000 GD OR	\$5,132,097.3
	804000 GD OR 804001 GD OR	\$1,169,407.7
Transport/Demand Costs		\$42,867.2
Transport Variable Charges	804002 GD OR	
Gas Costs FX Hedge	804010 GD OR	\$19,822.7
Gas Purchases - Financial	804600 GD OR	\$13,849.5
Gas Costs - Intraca LDC Gas	804730 GD OR	\$348,399.4
Gas Used for Extraction	811000 GD OR	-\$67,312.7
		\$6,659,131.3
Gas Storage Injections	808200 GD OR	-\$597,602.3
Gas Storage Withdrawals	808100 GD OR	
Deferred Costs from other journals:		
OR Imbalance DJ 436	804000	-\$42,102.1
OR Off System Sales Revenue	483000/483600/483730 GD OR	-\$3,870,601.7
GST/HST (QUARTERLY) DJ437	804000	\$5,799.3
Broker Fees DJ 471	804017	\$5,692.7
Newedge Transaction Fees DJ 473	804017	\$1,656.5
	804000 GD OR	<i>+-,30011</i>
Prior Period True Up (misc)	504000 GD GN	\$2,161,973.6

Oregon - Sales Volumes

September/2011	Sch	September/2011	August/2011	September/2011	September/2011	Total
Description						
Firm Residential	410	1,084,351	(930, 189)	856,550	(73,639)	1,010,712
Firm Commercial	420	825,178	(701, 192)	648,141	(53,051)	772,127
Firm Commercial	424	197,370	(166,086)	155,932	(10,154)	187,216
Firm Industrial	424	20,398				20,398
Interruptible Commercial	440	92,874	(92,638)	92,794	156	93,030
Interruptible Industrial	440	237,644				237,644
Firm Seasonal	444	138,739				138,739
Total Retail sales		2,596,554	(1,890,105)	1,753,417	(136,688)	2,459,866
Firm	410	1.084.351	(930,189)	856,550	(73,639)	1,010,712
Firm	420	825,178	(701,192)	648,141	(53,051)	772,127
Firm	424	197,370	(166,086)	155,932	(10,154)	187,216
Firm	424	20,398				20,398
Firm	444	138,739				138,739
Total Firm Sales		2,266,036	(1,797,467)	1,660,623	(136,844)	136,844) 2,129,192

Imbalance Calculations for OR

	165320 G	D OR		
	OR	OR	OR	
	Volumes	Value	Rate	
	Dth			
12/31/2010	(7,773)	\$30,917.88	\$3.98	
1/31/2011	14,534	(\$60,404.76)	\$4.16	(\$91,322.64)
2/28/2011	(14,528)	\$56,178.32	\$3.87	\$116,583.08
3/31/2011	44,901	(\$165,033.63)	\$3.68	(\$221,211.95)
4/30/2011	(3,900)	\$14,185.00	\$3.64	\$179,218.71
5/31/2011	20,313	(\$79,668.00)	\$3.92	(\$93,852.67)
6/30/2011	(17,436)	\$68,823.00	\$3.95	\$148,490.97
7/31/2011	(33,162)	\$135,177.22	\$4.08	(\$66,353.84)
8/31/2011	(32,271)	\$123,478.53	\$3.83	\$ 11,698.69
9/30/2011	(43,895)	\$165,580.72	\$3.77	\$ (42,102.19)
10/31/2011				
11/30/2011				
12/31/2011				

	PROTECTOR (SOUTH INSTRUMENTATION OF THE PROTECTOR OF THE		X Change rate per		9/30 xchange in		Diff: +loss/-
9/30/2011 Unrealized G/L @ 9/30/11 G/L Value CAD:	9/30/11 G	3/L Value CAD:	Invoice	G/L \$USD:	nucleus	Calculated Dollars	(Gain)
Inv. Date Flow date	v date						
Aug July	-	\$ 847,127.99	1.0198 \$	863,893.27	0.9583	\$ 811,802.75	\$ 52,090.52
Sep August	st	\$ 1,185,084.37	1.0191 \$	1,207,707.63	0.9583	1,135,666.35	\$ 72,041.28
				88			
	9,	\$ 2.032.212.36	49	2,071,600.90		1,947,469.10	\$ 124,131.80

		GL Account	€.	56 824 06	65	5
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*** Unrealized gains/losses are only booked if they exceed \$25,000 for any quarter.

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Diff: +loss/- (Gain)	\$ (67,184.35)	\$ 26,138.33	\$ 3,929.13	\$ (37,116.89)	\$ (37,116.89)
Actual Dollars	1,644,891.00	1,049,565.31	337,039.68	3,031,495.99	Realized (Gain)/Loss
X Change Rate per Return Date (received)	1.0317 \$	1.0067 \$	1.0204 \$	4	Rea
G/L \$USD:	1,577,706.65	1,075,703.64	340,968.81	2,994,379.10	
X Change Rate per Invoice (sent)	\$ 0.9895	1.0318 \$	1.0323 \$	S	
G/L Value CAD:	\$ 1,594,392.85	\$ 1,042,576.92	\$ 330,290.52	\$ 2,967,260.29	
Actual Cash Received 9/30/2011 07/01/11-09/30/11	രാ	Jun May	Jul June		

	REALIZED (GAIN)/LOSS JE	SO7/	S JE		
	GL Account		DR		cR
AN	804000 GD AN	6	がある のない はんしん	\$	(24,046.60)
OR	804000 GD OR	\$	530.75	€9	•
	143020 ZZ ZZ	\$	23,515.85	\$	September 1 1 Table 1 1 1 1 1
		\$	24,046.60	\$	(24,046.60)
	Thermal Portion of GST (Gain)/Loss	GST	(Gain)/Loss		
	232620 ZZ ZZ DL	S	- 1	\$	(13,601.04)
urbine	Furbine 143020 ZZ ZZ	69	13,601.04	\$	100 to
			NATIONAL PROPERTY AND ADDRESS OF THE PERSONS ASSESSMENT OF THE PERSONS	CONTRACTOR OF STREET	

Unrealized (Gain) Loss Calculation

9/30/2011 Unrealized G/L @ 9/30/11 Inv. Date Flow date Aug July Sep August

	X Change rate per		9/30 xchange		Diff: +loss/-
G/L Value CAD:	Invoice	G/L \$USD:	in nucleus	Calculated Dollars	(Gain)
6	6	050 270 54	0 0 0 0 0 0 0	640 402 6	00 988 00 \$
\$ 646,450.50	1.020U	10.8/5/8.01	0.9565	013,433.31	9
\$ 1,076,800.44	1.0191 \$	1,097,356.56	0.9583	1,031,897.86	\$ 65,458.70
\$ 1723 250 94	er.	1.756.736.07		\$ 1.651.391.38	\$ 105.344.69
40.002,021,1	•	1,000,000,000		0:1001	

UNREALIZED (GAIN)/LOSS JE GL Account	DR	CR
254399 ED AN DL	8 -	
254399 GD AA DL	\$ 105,344.69 \$	
143025 77 77	<i>.</i>	(105,344,69)

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

Realized (Gain)Loss Calculation

9/30/2011 Actual Cash Received 0/30/2011 07/01/11-09/30/11 Dec Nov Jun May Jul June

Diff: +loss/- rs (Gain)	25,425.96 \$ (993.16)	655,045.66 \$ 16,388.78	149,839.06 \$ 5,244.13	10.68 \$ 20,639.75
Actual Dollars	25,4	655,0	449,8	1,130,310.68
	69	8	↔	49
X Change Rate per Return Date (received)	1.0317	1.0067	1.0204	
G/L \$USD:	24,432.80	671,434.44	455,083.19	1,150,950.43
	69	49	69	€9
X Change Rate per Invoice (sent)	0.9914	1.0319	1.0323	
G/L Value CAD:	24,645.37	650,684.12	440,831.12	\$ 1,116,160.61
اِ ا			0004 0000	-

\$ 20,639.75

Realized (Gain)/Loss

	REALIZED (GAIN)/LOSS JE	SS JE			
	GL Account		DR		CR
A	AN 804000 GD AN	S	15,371.11	\$	
N N	OR 804000 GD OR	\$	5,268.64	69	
	143025 ZZ ZZ	49		69	(20,639.75)
		69	20,639.75	\$	(20,639.75)
	Thermal Portion of GST (Gain)/Loss	T (Gain)/Loss		
	232620 ZZ ZZ DL	49	1	\$	
urbine	urbine 143025 ZZ ZZ	69	T-170	\$	

NGX Transaction Fees for LDC Gas			
2011	Jul	Aug	Sep
Payments to allocate			New York Control of the Control of t
NGX L/C Fees fr Treasury	\$21,238.36	\$50,557.53	\$46,824.67
NGX Invoice Fees - A/P	\$11,082.20	\$11,368.88	\$8,799.47
ICE/Amerex/Televent/IVG/Others fees (from GL)	\$4,917.28	\$6,975.66	\$3,741.52
ICE refund for Newedge activity	(\$19.69)	(\$193.04)	(\$271.17)
Total fees to allocate	\$37,218.15	\$68,709.03	\$59,094.49
Volumes used to allocate fees to Turbine			
Total NGX Volume	8,678,174	5,766,350	6,422,269
Turbine NGX Volume	3,776,190	2,166,730	4,477,460
LDC NGX Volume	4,901,984	3,599,620	1,944,809
Ratio of Turbine to Total	0.4351	0.3758	0.6972
Ratio of Furbine to Total	0.5649	0.6242	0.3028
Ratio of LDC to Total	0.0040	0.0242	0.0020
NewEdge Fees (\$) used to allocate ICE refund			
Turbine \$ -DJ 473	\$18,773.58	\$33,411.70	\$6,932.22
LDC \$ DJ 473	\$7,163.78	\$2,541.53	\$5,916.07
Total NewEdge Broker Fees	\$25,937.36	\$35,953.23	\$12,848.29
Ratio of Turbine to Total	0.7238	0.9293	0.5395
Ratio of LDC to Total	0.2762	0.0707	0.4605
Delivered Volume used to allocate ICE fees			000 105
Sales AN Volume	622,970	631,180	662,125
Sales OR Volume	251,538	241,063	255,231
Ratio of Turbine to Total	0.7124	0.7236	0.7218
Ratio of LDC to Total	0.2876	0.2764	0.2782
Fees allocated to Turbines	14,049.60	23,089.71	38,633.58
Fees allocated to LDC	18,251.27	38,643.66	16,719.39
1 ccs anotated to EDG		,	H2000 #140 000 700 0000
TOTALS - DJ 471			
LDC AN	16,504.49	33,011.43	14,768.18
250	7000 5 1000000 0000		
LDC OR	6,664.06	12,607.87	5,692.73
LDC OR -Prior Period Corrections			
ANTONOMICS CONTROL OF STATES OF STATES AND ANTONOMICS OF STATES AND ANTONOMICS AND AN	6,664.06	12,607.87	5,692.73
THERMAL	14,049.60	23,089.72	38,633.58

Cochrane & Granite Gas Allocations 2011

Cocinalie & Granite Gas Anocations 2011	JUL	AUG	SEP
Cochrane Receipts Granite Gas Receipts	63,724.18 4,068.81	165,998.95 4,123.04	242,485.36 6,325.40
Prior Month Dth at NIT to allocate cash			
Thermal	839,108	2,194,461	0
Utility Gas Book AN	2,250,640	2,857,289	1,449,431
Utility Gas Book OR	633,921	576,700	537,555
Total NIT	3,723,669	5,628,450	1,986,986
Cash Allocation Thermal LDC AN LDC OR Total Cash	\$15,276.77 \$40,975.07 \$11,541.14 \$67,792.99	\$66,328.40 \$86,362.62 \$17,430.97 \$170,121.99	\$0.00 \$181,498.02 \$67,312.74 \$248,810.76
<u>Journal Amounts</u> Thermal 142150 ZZ ZZ	\$15,276.77	\$66,328.40	\$0.00
LDC AN	\$40,975.07	\$86,362.62	\$181,498.02
LDC OR	\$11,541.14	\$17,430.97	\$67,312.74
LDC 232130 ZZ ZZ	\$52,516.22	\$103,793.59	\$248,810.76
Total Credit	\$67,792.99	\$170,121.99	\$248,810.76