

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

Workpapers of

AVISTA UTILITIES

for

Purchased Gas Cost Filing

October 12, 2007

Sch No	Description	Annual Billings	Adjusted Sales Therms	Present Rate	Present Revenues	Proposed Rate	Proposed Revenues	Revenue Incr (Decr)	Percent Incr (Decr)	Monthly Use (Therms)	Present Monthly Cost	Proposed Monthly Cost	Monthly Change	Proposed Change to Monthly Cost
410	Residential	986,289	50,196,496	\$ 5.00 \$ 1.44931	\$ 4,931,445 \$ 72,750,284 \$ 77,681,729	\$ 5.00 \$ 1.42777	\$ 4,931,445 \$ 71,669,051 \$ 76,600,496	\$(1,081,233)	-1.39%	51	\$ 78.91	\$ 77.82	\$ (1.09)	-1.39%
420	General	130,501	29,034,263	\$ 6.00 \$ 1.36555	\$ 783,006 \$ 39,647,738 \$ 40,430,744	\$ 6.00 \$ 1.34401	\$ 783,006 \$ 39,022,340 \$ 39,805,346	\$(625,398)	-1.55%	222	\$ 309.15	\$ 304.37	\$ (4.78)	-1.55%
424	Large General	1,116	3,870,969	\$ 65.00 \$ 1.30913	\$ 72,540 \$ 5,067,602 \$ 5,140,142	\$ 65.00 \$ 1.25265	\$ 72,540 \$ 4,848,969 \$ 4,921,509	\$(218,632)	-4.25%	3,469	\$ 4,606.37	\$ 4,410.44	\$ (195.93)	-4.25%
430	Emergency Institutional	0	0	\$ 1.36525	\$ -	\$ 1.30877	\$ -	\$ -	0.00%	0	\$ -	\$ -	\$ -	0.00%
440	Interruptible	477	4,059,316	\$ 1.02031	\$ 4,141,761	\$ 0.94761	\$ 3,846,648	\$(295,112)	-7.13%	8,510	\$ 8,682.84	\$ 8,064.16	\$ (618.68)	-7.13%
444	Seasonal 3/1-11/30 (Firm)	37	187,100	\$ 1.30887	\$ 244,890	\$ 1.25239	\$ 234,322	\$(10,567)	-4.32%	5,057	\$ 6,618.96	\$ 6,333.34	\$ (285.62)	-4.32%
447	Special Contracts	48	2,765,015		\$ 278,412		\$ 278,412	\$ -	0.00%					
455	Firm Transportation	0	0		\$ -		\$ -	\$ -						
456	Int. Transportation	407	33,080,243	0.07054	\$ 2,333,421		\$ 2,333,421	\$ -	0.00%					
	Total	1,118,875	123,193,402		\$ 130,251,097		\$ 128,020,155	\$(2,230,943)	-1.71%					

Avista Utilities
Oregon Gas Operations
Calculation of Proposed Rates by Rate Schedule

Line No.	Rate Schedule (A)	Present Customer Charge (B)	Present Tariff Rate (C)	Commodity Cost Change (D)	Demand Cost Change (E)	Total Gas Cost Change (F) + (E)	Amortization Rate Change without Margin Reduction (G)	Proposed Tariff Rate * (H)	Margin Reduction Amortization (I)	Proposed Rate with Margin Reduction (J)
						(D) + (E)	(G)	(C) + (F) + (G)	(I)	(H) + (I)
1	410	\$ 5.00	\$ 1.44931	\$ (0.09714)	\$ 0.01215	\$ (0.08499)	\$ 0.02851	\$ 1.39283	\$ 0.03494	\$ 1.42777
2	420	\$ 6.00	\$ 1.36555	\$ (0.09714)	\$ 0.01215	\$ (0.08499)	\$ 0.02851	\$ 1.30907	\$ 0.03494	\$ 1.34401
3	424	\$ 65.00	\$ 1.30913	\$ (0.09714)	\$ 0.01215	\$ (0.08499)	\$ 0.02851	\$ 1.25265		
4	430	\$ -	\$ 1.36525	\$ (0.09714)	\$ 0.01215	\$ (0.08499)	\$ 0.02851	\$ 1.30877		
5	440	\$ -	\$ 1.02031	\$ (0.09714)	\$ -	\$ (0.09714)	\$ 0.02444	\$ 0.94761		
6	444	\$ -	\$ 1.30887	\$ (0.09714)	\$ 0.01215	\$ (0.08499)	\$ 0.02851	\$ 1.25239		
7	455	\$ 250.00								
	First 10,000		\$ 0.20427					\$ 0.20427		
	Next 20,000		\$ 0.13569					\$ 0.13569		
	Next 20,000		\$ 0.11725					\$ 0.11725		
	Next 200,000		\$ 0.09871					\$ 0.09871		
	All Additional		\$ 0.06587					\$ 0.06587		
8	456	\$ 187.50								
	First 10,000		\$ 0.12900					\$ 0.12900		
	Next 20,000		\$ 0.07757					\$ 0.07757		
	Next 20,000		\$ 0.06373					\$ 0.06373		
	Next 200,000		\$ 0.04984					\$ 0.04984		
	All Additional		\$ 0.02520					\$ 0.02520		
9	444	\$ 8,620.20		(639.76)	80.02	(559.74)		\$ 8,060.46		
10	456	\$ 1,354.30								

* All Rate Changes Adjusted to Include Revenue Sensitive Costs (See Gross up tab).

(C) Revenue tab (Page 1)
(D), (E) Gas Cost Incr.Decr. Tab (Page 6)
(G), (I) Amortization tab (Page 4)

Line No.	Description (A)	Rate Sch (B)	Change in Gas Costs		Change in Amortization			Total Change			Proposed Revenues (M)		
			Adjusted Sales Therms (C)	Present Revenues (D)	Commodity Portion (E)	Demand Portion (F)	Total Change (E)+(F)	Remove Old (H)	Add New (I)	Total Change (H)+(I)		In Rates (K)	In Revenue (L)
1	Residential	410	\$ 50,196,496	\$ 77,681,729	\$ (0.09714)	\$ 0.01215	\$ (0.08499)	\$ (0.06843)	\$ 0.13188	\$ 0.06345	\$ (0.02154)	\$ (1,081,233)	\$ 76,600,496
2	General	420	\$ 29,034,263	\$ 40,430,744	\$ (0.09714)	\$ 0.01215	\$ (0.08499)	\$ (0.06843)	\$ 0.13188	\$ 0.06345	\$ (0.02154)	\$ (625,398)	\$ 39,805,346
3	Large General	424	\$ 3,870,969	\$ 5,140,142	\$ (0.09714)	\$ 0.01215	\$ (0.08499)	\$ (0.06843)	\$ 0.09694	\$ 0.02851	\$ (0.05648)	\$ (218,632)	\$ 4,921,509
4	Emergency Insit.	430	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Interruptible	440	\$ 4,059,316	\$ 4,141,761	\$ (0.09714)	\$ -	\$ (0.09714)	\$ (0.02412)	\$ 0.04856	\$ 0.02444	\$ (0.07270)	\$ (295,112)	\$ 3,846,648
6	Seasonal	444	\$ 187,100	\$ 244,890	\$ (0.09714)	\$ 0.01215	\$ (0.08499)	\$ (0.06843)	\$ 0.09694	\$ 0.02851	\$ (0.05648)	\$ (10,567)	\$ 234,322
7	Special Contract	447	\$ 2,765,015	\$ 278,412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 278,412.00
8	Firm Transportation	455	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Int. Transportation	456	\$ 33,080,243	\$ 2,333,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,333,420.92
10	TOTAL		\$ 123,193,402	\$ 130,251,097	\$ -	\$ -	\$ -	\$ (5,797,365)	\$ 11,039,462	\$ 5,242,097	\$ (2,230,943)	\$ -	\$ 128,020,155
11	Residential	410	\$ 50,196,496	\$ 77,681,729	\$ (4,876,088)	\$ 609,887	\$ (4,266,200)	\$ (3,434,946)	\$ 6,619,914	\$ 3,184,968	\$ (1,081,233)	\$ -	\$ 76,600,496
12	General	420	\$ 29,034,263	\$ 40,430,744	\$ (2,820,388)	\$ 352,766	\$ (2,467,622)	\$ (1,986,815)	\$ 3,829,039	\$ 1,842,224	\$ (625,398)	\$ -	\$ 39,805,346
13	Large General	424	\$ 3,870,969	\$ 5,140,142	\$ (376,026)	\$ 47,032	\$ (328,994)	\$ (264,890)	\$ 375,252	\$ 110,361	\$ (218,632)	\$ -	\$ 4,921,509
14	Emergency Insit.	430	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Interruptible	440	\$ 4,059,316	\$ 4,141,761	\$ (394,322)	\$ -	\$ (394,322)	\$ (97,911)	\$ 197,120	\$ 99,210	\$ (295,112)	\$ -	\$ 3,846,648
16	Seasonal	444	\$ 187,100	\$ 244,890	\$ (18,175)	\$ 2,273	\$ (15,902)	\$ (12,803)	\$ 18,137	\$ 5,334	\$ (10,567)	\$ -	\$ 234,322
17	Special Contract	447	\$ 2,765,015	\$ 278,412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 278,412
18	Firm Transportation	455	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Int. Transportation	456	\$ 33,080,243	\$ 2,333,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,333,421
20	TOTAL		\$ 123,193,402	\$ 130,251,097	\$ (8,484,999)	\$ 1,011,959	\$ (7,473,039)	\$ (5,797,365)	\$ 11,039,462	\$ 5,242,097	\$ (2,230,943)	\$ -	\$ 128,020,155

(C), (D) & (M) Revenue tab (Page 1)

(E) & (F) GRF tab (Page 9)

(H) & (I) Amortization tab (Page 4)

	Sales Therms		Rate Change		Revenue Incr (Decr)
PGA Commodity Change					
Sch 410, Residential	50,196,496	\$	(0.09714)	\$	(4,876,088)
Sch 420, General	29,034,263	\$	(0.09714)	\$	(2,820,388)
Sch 424, Large General	3,870,969	\$	(0.09714)	\$	(376,026)
Sch 430, Emergency Institutional	0	\$	-	\$	-
Sch 440, Interruptible	4,059,316	\$	(0.09714)	\$	(394,322)
Sch 444, Seasonal Firm	187,100	\$	(0.09714)	\$	(18,175)
Sch 447, Special Contracts	2,765,015	\$	-	\$	-
Sch 455, Transportation	0	\$	-	\$	-
Sch 456, Transportation	33,080,243	\$	-	\$	-
	<u>123,193,402</u>			\$	<u>(8,484,999)</u>
PGA Demand Change					
Sch 410, Residential	50,196,496	\$	0.01215	\$	609,888
Sch 420, General	29,034,263	\$	0.01215	\$	352,766
Sch 424, Large General	3,870,969	\$	0.01215	\$	47,032
Sch 430, Emergency Institutional	0	\$	-	\$	-
Sch 440, Interruptible	4,059,316	\$	-	\$	-
Sch 444, Seasonal Firm	187,100	\$	0.01215	\$	2,273
Sch 447, Special Contracts	2,765,015	\$	-	\$	-
Sch 455, Transportation	0	\$	-	\$	-
Sch 456, Transportation	33,080,243	\$	-	\$	-
	<u>123,193,402</u>			\$	<u>1,011,959</u>
Amortization Change					
Sch 410, Residential	50,196,496	\$	0.06345	\$	3,184,968
Sch 420, General	29,034,263	\$	0.06345	\$	1,842,224
Sch 424, Large General	3,870,969	\$	0.02851	\$	110,361
Sch 430, Emergency Institutional	0	\$	-	\$	-
Sch 440, Interruptible	4,059,316	\$	0.02444	\$	99,210
Sch 444, Seasonal Firm	187,100	\$	0.02851	\$	5,334
Sch 447, Special Contracts	2,765,015	\$	-	\$	-
Sch 455, Transportation	0	\$	-	\$	-
Sch 456, Transportation	33,080,243	\$	-	\$	-
	<u>123,193,402</u>			\$	<u>5,242,097</u>
Total Change				\$	(2,230,943)
Rate Increase (Decrease) per Filing				\$	(2,230,943)

Line No.	Acct No.	Description	Adjusted Account Balance	Current Tariff Rate per Therm	Proposed Amort. Rate per Therm	(1)	Change in Tariff Rate Therm
						Proposed Tariff Rate per Therm	
			(C)	(D)	(E)	(F)	(G)
			(F) - (D)				
Firm							
1	191900	PGA Demand Account 10/04 - 9/30/05	\$ 1,141,675	\$ 0.01150	\$ 0.01390	\$ 0.01429	\$ 0.00279
2	191902	PGA Demand 10/1/05 -	\$ 1,554,608	\$ 0.01649	\$ 0.01924	\$ 0.01978	\$ 0.00329
3	191904	PGA Current Demand Deferrals	\$ (541,136)	\$ -	\$ (0.00670)	\$ (0.00688)	\$ (0.00688)
4	06801819	Commercial Energy Efficiency, Current	\$ 82,176	\$ -	\$ 0.00102	\$ 0.00105	\$ 0.00105
5	06801819	Commercial Energy Efficiency, Previous	\$ 240,849	\$ 0.00159	\$ 0.00155	\$ 0.00159	\$ - (2)
6	06801831	Resid High Eff. Water Heating, Current	\$ 50,461	\$ -	\$ 0.00062	\$ 0.00064	\$ 0.00064
7	06801831	Resid High Eff. Water Heating, Previous	\$ 233,768	\$ 0.00154	\$ 0.00150	\$ 0.00154	\$ - (2)
8	06801832	Resid High Eff. Space Heating, Current	\$ 250,045	\$ -	\$ 0.00309	\$ 0.00318	\$ 0.00318
9	06801832	Resid High Eff. Space Heating, Previous	\$ 2,000,869	\$ 0.01319	\$ 0.01283	\$ 0.01319	\$ - (2)
10	Total (Lines 1 - 9)		\$ 5,013,316	\$ 0.04431	\$ 0.04705	\$ 0.04838	\$ 0.00407
11	191890	Large Customer Margin Deferral	\$ 2,613,829	\$ -	\$ 0.03399	\$ 0.03494	\$ 0.03494
Firm & Interruptible							
12	186790	\$350 Rebate	\$ 285,115	\$ 0.00487	\$ 0.00337	\$ 0.00346	\$(0.00141)
13	191899	PGA Commodity Account 10/04 - 9/30/05	\$ 3,445,156	\$ 0.03179	\$ 0.04000	\$ 0.04112	\$ 0.00933
14	191901	PGA Commodity 10/1/05 -	\$ (1,742,389)	\$ (0.01254)	\$ (0.02057)	\$ (0.02115)	\$(0.00861)
15	191903	PGA Current Commodity Deferrals	\$ 2,070,023	\$ -	\$ 0.02444	\$ 0.02513	\$ 0.02513
16	Total (Lines 12 - 15)		\$ 4,057,905	\$ 0.02412	\$ 0.04723	\$ 0.04856	\$ 0.02444
17	Margin Reduction (410 , 420)		\$ 2,613,829	\$ -	\$ 0.03399	\$ 0.03494	\$ 0.03494
18	All Firm (410, 420, 424, 430, 444)		\$ 11,685,050	\$ 0.06843	\$ 0.09429	\$ 0.09694	\$ 0.02851
19	Total (410 , 420)		\$ 14,298,878	\$ 0.06843	\$ 0.12827	\$ 0.13188	\$ 0.06345
20	Total Interruptible (440)		\$ 4,057,905	\$ 0.02412	\$ 0.04723	\$ 0.04856	\$ 0.02444

(1) Revenue Sensitive Costs, See GRF tab (Page 9)

102.81%

(2) Continue 3-year amortization

Avista Utilities
 Oregon Gas Operations
 Deferral Account Balance and Estimated Activity

Account Number	Project Number	Account Description	Deferral Order	Account Balance * 6-30-07	Amortization and Interest 7/07 - 10/07	Adjusted 10/31/07 Balance
186790	06801817, 1838	\$350 Conservation Rebate Program	88-011	\$ 349,170.62	\$ (64,055.38)	\$ 285,115.24
191899		PGA Commodity Account 10/04 - 9/05	91-1160	\$ 3,876,210.01	\$ (431,053.86)	\$ 3,445,156.15
191900		PGA Demand Account 10/04 - 9/05	91-1160	\$ 1,285,770.19	\$ (144,094.89)	\$ 1,141,675.30
191901		PGA Commodity 10/05 - 9/06	91-1160	\$ (1,878,002.48)	\$ 135,613.27	\$ (1,742,389.21)
191902		PGA Demand 10/05 - 9/06	91-1160	\$ 1,755,211.72	\$ (200,603.59)	\$ 1,554,608.13
191903		PGA Current Commodity Deferrals	91-1160	\$ 2,070,023.40	\$ -	\$ 2,070,023.40
191904		PGA Current Demand Deferrals	91-1160	\$ (541,136.29)	\$ -	\$ (541,136.29)
191890		Large Customer (440 & 456) Margin Deferral	03-570	\$ 2,537,052.70	\$ 76,775.88	\$ 2,613,828.58
	06801819	Commercial Energy Efficiency - Current	93-1881	\$ 70,607.06	\$ 11,569.33	\$ 82,176.39
	06801819	Commercial Energy Efficiency	93-1881	\$ 255,688.09	\$ (14,838.94)	\$ 240,849.15
	06801831	Resid. High Efficiency Water Heating - Current	93-1881	\$ 47,460.38	\$ 3,001.06	\$ 50,461.44
	06801831	Resid. High Efficiency Water Heating	93-1881	\$ 248,108.15	\$ (14,340.28)	\$ 233,767.87
	06801832	Resid. High Efficiency Space Heating - Current	93-1881	\$ 217,354.85	\$ 32,689.93	\$ 250,044.78
	06801832	Residential High Efficiency Space Heating	93-1881	\$ 2,123,485.91	\$ (122,617.09)	\$ 2,000,868.82
Total				\$12,417,004.31	\$ (731,954.56)	\$11,685,049.75

* Account balance per 06/30/07 OPUC Report.

Avista Utilities
Oregon Gas Operations
Proposed Gas Cost Increase / (Decrease)

Rate Sch	Description	Volumes (Therms)	Present Revenues	Proposed Commodity Cost Change	Proposed Demand Cost Change	Total Proposed Incr (Decr)	Percent Incr (Decr)
410	Residential	50,196,496	\$ 77,681,729	\$ (4,876,088)	\$ 609,887	\$ (4,266,200)	-5.49%
420	General	29,034,263	\$ 40,430,744	\$ (2,820,388)	\$ 352,766	\$ (2,467,622)	-6.10%
424	Large General	3,870,969	\$ 5,140,142	\$ (376,026)	\$ 47,032	\$ (328,994)	-6.40%
430	Emergency Institutional	0	\$ -	\$ -	\$ -	\$ -	0.00%
440	Interruptible	4,059,316	\$ 4,141,761	\$ (394,322)	\$ -	\$ (394,322)	-9.52%
444	Seasonal 3/1-11/30 (Firm)	187,100	\$ 244,890	\$ (18,175)	\$ 2,273	\$ (15,902)	-6.49%
TOTAL			\$ 127,639,264	\$ (8,484,999)	\$ 1,011,959	\$ (7,473,039)	

Avista Utilities
Oregon Gas Operations
Gas Cost Calculation (per Therm)

Month	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(R)	(S)
	Purchased Volumes	Storage Volumes	Executed Hedged Volumes	Index Volumes	Executed Hedged WACOG	Estimated Index WACOG	Executed Hedged Cost	Estimated Index Cost	Estimated Hedged/ Index Cost	Estimated Sumas Volumes	WEI Demand Rate	WEI Embedded in Commodity	Estimated Odorization Costs	Storage Withdrawals Costs	Sales Volumes	Variable Transportation Cost	Estimated Cost	Estimated WACOG
				(B)+(C)+(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(R)	(S)
Nov-07	10,438,400	0	8,812,500	1,625,900	\$ 0.80687	\$ 0.57957	\$ 7,110,551	\$ 942,320	\$ 8,052,871	2,249,960	0.03760	\$ (84,604)	\$ 2,400	\$ -	10,120,613	\$ 24,105	\$ 7,994,772	\$ 0.76995
Dec-07	15,326,950	(186,000)	9,106,250	6,034,700	\$ 0.80687	\$ 0.70425	\$ 7,347,570	\$ 4,249,937	\$ 11,597,507	3,875,000	0.03760	\$ (145,710)	\$ 2,400	\$ 90,705	14,860,335	\$ 30,535	\$ 11,575,437	\$ 0.77895
Jan-08	14,747,911	(1,743,750)	9,106,250	3,897,911	\$ 0.80687	\$ 0.73350	\$ 7,347,570	\$ 2,859,126	\$ 10,206,696	3,874,850	0.03760	\$ (145,704)	\$ 2,400	\$ 850,360	14,298,925	\$ 28,487	\$ 10,942,239	\$ 0.76525
Feb-08	11,331,731	(1,805,250)	8,518,750	1,007,731	\$ 0.80687	\$ 0.73060	\$ 6,873,533	\$ 736,250	\$ 7,609,783	3,499,940	0.03760	\$ (131,606)	\$ 2,400	\$ 890,351	10,986,747	\$ 29,974	\$ 8,390,902	\$ 0.76373
Mar-08	10,108,975	(232,500)	7,641,500	2,234,975	\$ 0.80194	\$ 0.70594	\$ 6,129,061	\$ 1,577,754	\$ 7,705,815	2,324,900	0.03760	\$ (87,422)	\$ 2,400	\$ 113,381	9,801,217	\$ 21,378	\$ 7,755,552	\$ 0.79128
Apr-08	6,966,688	0	1,447,500	5,519,188	\$ 0.79853	\$ 0.66544	\$ 1,155,866	\$ 3,672,678	\$ 4,828,544	2,250,000	0.03760	\$ (84,606)	\$ 2,400	\$ -	6,754,594	\$ 18,990	\$ 4,765,328	\$ 0.70549
May-08	5,004,572	0	1,495,750	3,508,822	\$ 0.79853	\$ 0.64864	\$ 1,194,395	\$ 2,275,977	\$ 3,470,372	2,318,860	0.03760	\$ (87,195)	\$ 1,500	\$ -	4,852,213	\$ 18,096	\$ 3,402,774	\$ 0.70128
Jun-08	2,767,426	0	1,447,500	1,319,926	\$ 0.79853	\$ 0.66832	\$ 1,155,866	\$ 882,135	\$ 2,038,001	750,000	0.03760	\$ (28,202)	\$ 1,500	\$ -	2,683,174	\$ 10,755	\$ 2,022,054	\$ 0.75361
Jul-08	2,489,822	0	1,495,750	964,072	\$ 0.79853	\$ 0.67436	\$ 1,194,395	\$ 650,133	\$ 1,844,528	0	0.03760	\$ -	\$ 1,500	\$ -	2,394,935	\$ 25,950	\$ 1,871,979	\$ 0.78492
Aug-08	2,469,205	0	1,495,750	973,455	\$ 0.79853	\$ 0.68413	\$ 1,194,395	\$ 665,972	\$ 1,860,367	31,000	0.03760	\$ (1,166)	\$ 1,500	\$ -	2,394,032	\$ 17,424	\$ 1,878,126	\$ 0.78450
Sep-08	2,972,862	0	1,447,500	1,525,362	\$ 0.79853	\$ 0.69475	\$ 1,155,866	\$ 1,059,745	\$ 2,215,611	144,170	0.03760	\$ (5,421)	\$ 1,500	\$ -	2,882,356	\$ 11,665	\$ 2,223,355	\$ 0.77137
Oct-08	5,496,334	0	1,495,750	4,000,584	\$ 0.79853	\$ 0.69550	\$ 1,194,395	\$ 2,782,406	\$ 3,976,801	1,906,500	0.03760	\$ (71,689)	\$ 1,500	\$ -	5,329,003	\$ 16,831	\$ 3,923,443	\$ 0.73624
Total	90,090,876	(3,967,500)	53,510,750	32,612,626	\$ 0.80687	\$ 0.69550	\$ 43,052,463	\$ 22,354,433	\$ 65,406,896	23,225,180	0.03760	\$ (873,325)	\$ 23,400	\$ 1,934,797	87,348,144	\$ 254,191	\$ 66,745,959	\$ 0.76414

Proposed WACOG \$ 0.76414
Present WACOG \$ 0.85727
Gas Cost Change \$ (0.09313)

Proposed Tariff WACOG \$ 0.78620
Present Tariff WACOG \$ 0.88334
Gas Cost Tariff Change \$ (0.09714)

- (B) & (P) Volumes tab (Page 15)
- (C) Storage tab (Page 28)
- (D) & (F) Position Report tab (Page 29)
- (G) Fwd Prices Index tab (Page 14)
- (K) & (L) WEI Embedded Costs tab (Page 19)
- (N) Assume \$2,400 winter / \$1,500 summer based on actual invoices
- (O) Storage tab Average blended inventory WACOG \$0.48766 (Page 28)
- (Q) Variable Transport tab (Page 27)

Line No.	Description (A)	Estimated Demand Costs (B)
1	Northwest Pipeline Corporation (NWP)	\$ 6,428,250
2	TCPL - Gas Transmission Northwest	\$ 11,329,164
3	Transcanada - Foothills Pipe Line Ltd.	\$ 661,555
4	Transcanada - NOVA System	\$ 1,385,050
5	Tuscarora	\$ 33,580
6	Westcoast	\$ 258,147
7	Northwest Natural - Mist Storage	\$ 600,300
8	Miscellaneous Demand Related Cost/(Credit)	
9	WEI Demand Costs Embedded in Commodity	\$ 873,325
9	Long-term Capacity Release Credits	\$ (3,230,544)
10	Total Demand Costs	\$ 18,338,826
11	Total Therms Sold	87,348,144
12	Less: Interruptible	(4,059,316)
13	Therms Sold for Demand Cost Calculation	83,288,828
14	Proposed Demand Cost	\$ 0.22018
15	Present Demand Cost	\$ 0.20787
16	Demand Cost Change	\$ 0.01231
17	Proposed Tariff Demand Cost	0.22654
18	Present Tariff Demand Cost	\$ 0.21439
19	Gas Cost Tariff Change	\$ 0.01215

(B) Source: Individual pipeline tabs

Line No.		Commodity Cost Change	Demand Cost Change	Total Cost Change
1	Increase (Decrease) in Gas Cost	\$ (0.09313)	\$ 0.01231	\$ (0.08082)
2	Adjustment for new Revenue Conversion factor (Note 1)	\$ (0.00128)	\$ (0.00050)	\$ (0.00177)
3	Revenue Sensitive Costs (%):			
4	Uncollectibles	0.5231		
5	Regulatory Commission Fee	0.2500		
6	Energy Resource Supplier Assessment	0.0479		
7	Franchise Fees	1.9846		
		<u>2.8056</u>		
8	Revenue Sensitive Cost (Note 2)	\$ (0.00273)	\$ 0.00034	\$ (0.00239)
9	Revenue necessary to offset change in purchased gas cost and associated revenue sensitive cost	\$ (0.09714)	\$ 0.01215	\$ (0.08499)
10	Sales Therms	87,348,144	87,348,144	
11	Interruptible Customer Sales		(4,059,316)	
12	Total Sales Therms	<u>87,348,144</u>	<u>83,288,828</u>	
13	Adjusted Revenue Change: (Line 8 x Line 12)	<u>\$ (8,484,999)</u>	<u>\$ 1,011,959</u>	<u>\$ (7,473,039)</u>

Note 1 - Difference between new GRF and old GRF applied to present gas cost in rates

Note 2 - Derived: $1 / (1 - 0.028056) = \underline{\underline{1.028866}}$

Oregon Gas Operations

Calculation of 3% Amortization Increase / (Decrease) Test

Gross Revenue For 12 Months Ended 10/30/07		<u>\$130,251,097</u>
Revenue Effect of Tracker Filing		
Firm Estimated Amortization Therms	83,288,828	
Proposed Surcharge (Refund) Rate Change	<u>\$0.02851</u>	<u>\$ 2,374,564</u>
Revenue Effect of Tracker Filing		
Firm (410 & 420) Estimated Amortization Therms	79,230,759	
Proposed Surcharge (Refund) Rate Change	<u>\$0.03494</u>	<u>\$ 2,768,323</u>
Interruptible Estimated Amortization Therms	4,059,316	
Proposed Surcharge (Refund) Rate Change	<u>\$0.02444</u>	<u>\$ 99,210</u>
Transportation Estimated Amortization Therms	35,845,258	
Proposed Surcharge (Refund) Rate Change	<u>\$0.00000</u>	<u>\$ -</u>
Total Revenue Increase (Decrease) in Amortization Surcharge (Refund) Due to Gas Tracker		<u>\$ 5,242,097</u>
Over (Under) 3% Limitation		<u>4.02%</u>

	7-06	8-06	9-06	10-06	11-06	12-06	1-07	2-07	3-07	4-07	5-07	6-07	Total 7/06 - 6/07
Actual Therms Sold/Transported													
Sch 410, Residential	1,155,124	981,535	1,070,438	1,689,902	3,875,115	7,357,756	8,907,359	8,494,203	6,241,022	4,052,526	3,285,608	1,616,473	48,727,061
Sch 420, General	900,826	803,769	936,284	1,205,865	2,205,840	4,023,169	4,888,110	4,587,260	3,412,703	2,298,117	1,846,847	1,077,227	28,186,017
Sch 424, Large General	227,902	197,658	201,167	257,170	316,213	419,591	446,166	472,672	394,376	337,697	309,740	283,590	3,863,942
Sch 430, Emergency Instit.													
Sch 440, Interruptible	282,178	183,387	363,703	199,741	307,533	340,001	391,009	506,944	359,858	340,119	320,411	264,329	3,859,213
Sch 444, Seasonal Firm	10,669	13,082	138,770	8,605	5,188	2,086	14		29	1,283	1,135	6,239	187,100
Sch 447, Special Contracts	427,883	384,433	367,517	276,980	222,629	187,633	153,539	243,247	181,591	197,179	205,764	210,064	3,058,459
Sch 455, Firm Transportation													
Sch 456, Int. Transportation	2,451,585	2,360,586	2,725,165	2,630,410	3,105,308	3,025,872	3,000,611	3,443,373	3,017,973	2,821,742	2,475,573	2,246,347	33,304,545
Total Billed Therms	5,456,167	4,924,450	5,803,044	6,268,673	10,037,826	15,356,108	17,786,808	17,747,699	13,607,552	10,048,663	8,445,078	5,704,269	121,186,337
Less: Transportation													
Sch 447, Special Contracts	(427,883)	(384,433)	(367,517)	(276,980)	(222,629)	(187,633)	(153,539)	(243,247)	(181,591)	(197,179)	(205,764)	(210,064)	(3,058,459)
Sch 455, Firm Transportation													
Sch 456, Int. Transportation	(2,451,585)	(2,360,586)	(2,725,165)	(2,630,410)	(3,105,308)	(3,025,872)	(3,000,611)	(3,443,373)	(3,017,973)	(2,821,742)	(2,475,573)	(2,246,347)	(33,304,545)
Total Sales	2,576,699	2,179,431	2,710,362	3,361,283	6,709,889	12,142,603	14,632,658	14,061,079	10,407,988	7,029,742	5,763,741	3,247,858	84,823,333
Net Unbilled Therms													
Sch 410, Residential	(128,509)	48,258	93,556	1,095,642	1,922,958	1,062,452	947,799	(1,762,571)	(1,286,004)	(626,535)	(986,075)	(807,439)	(426,468)
Sch 420, General	(75,827)	19,881	72,744	856,698	1,001,825	759,260	(95,286)	(949,668)	(696,136)	(327,243)	(435,790)	(210,104)	(79,646)
Sch 424, Large General			51,393	(13,423)	(24,746)	(4,759)	954	(2,791)	(2,076)	(741)	1,541	1,675	7,027
Sch 430, Emergency Instit.													
Sch 440, Interruptible	12,572	146,462	(45,699)	144,985	(85,183)	36,366	100,648	(69,441)	(98,256)	213,428	(606,963)	451,184	200,103
Sch 444, Seasonal Firm													
Sch 447, Special Contracts	(44,226)	(16,916)	(90,537)	(54,351)	(35,005)	(34,085)	89,708	(61,656)	15,588	8,585	4,300	(74,849)	(293,444)
Sch 455, Firm Transportation													
Sch 456, Int. Transportation	(92,594)	365,352	(101,692)	476,260	(74,550)	(25,734)	443,151	(425,401)	(195,900)	(346,304)	(170,893)	(75,997)	(224,302)
Total Unbilled Therms	(328,584)	563,037	(20,235)	2,505,811	2,705,299	1,793,500	1,486,974	(3,271,528)	(2,262,784)	(1,078,810)	(2,193,880)	(715,530)	(816,730)
Less: Transportation													
Sch 447, Special Contracts	44,226	16,916	90,537	54,351	35,005	34,085	(89,708)	61,656	(15,588)	(8,585)	(4,300)	74,849	293,444
Sch 455, Firm Transportation													
Sch 456, Int. Transportation	92,594	(365,352)	101,692	(476,260)	74,550	25,734	(443,151)	425,401	195,900	346,304	170,893	75,997	224,302
Total Sales Unbilled Therms	(191,764)	214,601	171,994	2,083,902	2,814,854	1,853,319	954,115	(2,784,471)	(2,082,472)	(741,091)	(2,027,287)	(564,684)	(298,984)
Weather Normalization Adjustment													
Sch 410, Residential				(68,743)	398,550	578,047	(855,392)	(192,908)	978,486	312,261	745,602		1,895,903
Sch 420, General				(47,439)	197,320	286,366	(432,456)	(96,953)	497,215	153,682	370,157		927,892
Total Weather Adjustment				(116,182)	595,870	864,413	(1,287,848)	(289,861)	1,475,701	465,943	1,115,759		2,823,795
Weather Normalized Volumes													
Sch 410, Residential	1,026,615	1,029,793	1,163,994	2,716,801	6,196,623	8,998,255	8,999,766	6,538,724	5,933,504	3,738,252	3,045,135	809,034	50,196,496
Sch 420, General	824,999	823,650	1,009,028	2,015,124	3,404,985	5,068,795	4,360,368	3,540,639	3,213,782	2,124,556	1,781,214	867,123	29,034,263
Sch 424, Large General	227,902	197,658	252,560	243,747	291,467	414,832	447,120	469,881	392,300	336,956	311,281	285,265	3,870,969
Sch 430, Emergency Instit.													
Sch 440, Interruptible	294,750	329,849	318,004	344,726	222,350	376,367	491,657	437,503	261,602	553,547	(286,552)	715,513	4,059,316
Sch 447, Special Contracts	383,657	367,517	276,980	222,629	187,624	153,548	243,247	181,591	197,179	205,764	210,064	135,215	2,765,015
Sch 444, Seasonal Firm	10,669	13,082	138,770	8,605	5,188	2,086	14		29	1,283	1,135	6,239	187,100
Sch 455, Firm Transportation													
Sch 456, Int. Transportation	2,358,991	2,725,938	2,623,473	3,106,670	3,030,758	3,000,138	3,443,762	3,017,972	2,822,073	2,475,438	2,304,680	2,170,350	33,080,243
Total Calendar Weather Normalize	5,127,583	5,487,487	5,782,809	8,658,302	13,338,995	18,014,021	17,985,934	14,186,310	12,820,469	9,435,796	7,366,957	4,988,739	123,193,402
Less: Transportation													
Sch 447, Special Contracts	(383,657)	(367,517)	(276,980)	(222,629)	(187,624)	(153,548)	(243,247)	(181,591)	(197,179)	(205,764)	(210,064)	(135,215)	(2,765,015)
Sch 455, Firm Transportation													
Sch 456, Int. Transportation	(2,358,991)	(2,725,938)	(2,623,473)	(3,106,670)	(3,030,758)	(3,000,138)	(3,443,762)	(3,017,972)	(2,822,073)	(2,475,438)	(2,304,680)	(2,170,350)	(33,080,243)
Total Sales Therms	2,384,935	2,394,032	2,882,356	5,329,003	10,120,613	14,860,335	14,298,925	10,986,747	9,801,217	6,754,594	4,852,213	2,683,174	87,348,144

	Firm Sales	Interruptible Sch 440	Total Sales	Transportation Schs 447, 455 456	Total Throughput
Jul-06	2,090,185	294,750	2,384,935	2,742,648	5,127,583
Aug-06	2,064,183	329,849	2,394,032	3,093,455	5,487,487
Sep-06	2,564,352	318,004	2,882,356	2,900,453	5,782,809
Oct-06	5,100,459	344,726	5,445,185	3,329,299	8,774,484
Nov-06	9,302,393	222,350	9,524,743	3,218,382	12,743,125
Dec-06	13,619,555	376,367	13,995,922	3,153,686	17,149,608
Jan-07	15,095,116	491,657	15,586,773	3,687,009	19,273,782
Feb-07	10,839,105	437,503	11,276,608	3,199,563	14,476,171
Mar-07	8,063,914	261,602	8,325,516	3,019,252	11,344,768
Apr-07	5,735,104	553,547	6,288,651	2,681,202	8,969,853
May-07	4,023,006	(286,552)	3,736,454	2,514,744	6,251,198
Jun-07	1,967,661	715,513	2,683,174	2,305,565	4,988,739
	80,465,033	4,059,316	84,524,349	35,845,258	120,369,607
Weather Adjustment	2,823,795		2,823,795		2,823,795
	83,288,828	4,059,316	87,348,144	35,845,258	123,193,402

FIRM SALES	Residential Sch 410	General Sch 420	Large General Sch 424	Firm Seasonal Sch 444	Total Firm	Weather Adjustment	Firm Sales Weather Adjusted
Jul-06	1,026,615	824,999	227,902	10,669	2,090,185		2,090,185
Aug-06	1,029,793	823,650	197,658	13,082	2,064,183		2,064,183
Sep-06	1,163,994	1,009,028	252,560	138,770	2,564,352		2,564,352
Oct-06	2,785,544	2,062,563	243,747	8,605	5,100,459	(116,182)	4,984,277
Nov-06	5,798,073	3,207,665	291,467	5,188	9,302,393	595,870	9,898,263
Dec-06	8,420,208	4,782,429	414,832	2,086	13,619,555	864,413	14,483,968
Jan-07	9,855,158	4,792,824	447,120	14	15,095,116	(1,287,848)	13,807,268
Feb-07	6,731,632	3,637,592	469,881		10,839,105	(289,861)	10,549,244
Mar-07	4,955,018	2,716,567	392,300	29	8,063,914	1,475,701	9,539,615
Apr-07	3,425,991	1,970,874	336,956	1,283	5,735,104	465,943	6,201,047
May-07	2,299,533	1,411,057	311,281	1,135	4,023,006	1,115,759	5,138,765
Jun-07	809,034	867,123	285,265	6,239	1,967,661		1,967,661
	48,300,593	28,106,371	3,870,969	187,100	80,465,033	2,823,795	83,288,828
Weather Adjustment	1,895,903	927,892			2,823,795		
	50,196,496	29,034,263	3,870,969	187,100	83,288,828		

Actual Therms Sold/Transported		
Schedule 410 - Residential	48,727,061	
Schedule 420 - General	28,186,017	
Schedule 424 - Large General	3,863,942	
Schedule 440 - Interruptible	3,859,213	
Schedule 447 - Special Contracts (Transportation)	3,058,459	
Schedule 444 - Seasonal Firm	187,100	
Schedule 455 - Firm Transportation		
Schedule 456 - Interruptible Transportation	<u>33,304,545</u>	
Total Throughput		121,186,337
Weather Adjustment		
Residential	1,895,903	
Commercial	<u>927,892</u>	2,823,795
Less: Transportation		
Schedule 447 - Special Contracts (Transportation)	(3,058,459)	
Schedule 455 - Firm Transportation		
Schedule 456 - Interruptible Transportation	<u>(33,304,545)</u>	(36,363,004)
Less: Unbilled Therms 10/06		
Schedule 410 - Residential	(1,746,614)	
Schedule 420 - General	(1,404,885)	
Schedule 424 - Large General	(37,970)	
Schedule 440 - Interruptible	<u>(607,518)</u>	(3,796,987)
Add: Unbilled Therms 10/07		
Schedule 410 - Residential	1,320,146	
Schedule 420 - General	1,325,239	
Schedule 424 - Large General	44,997	
Schedule 440 - Interruptible	<u>807,621</u>	3,498,003
Total Sales		<u>87,348,144</u>
Unaccounted for Gas at 1.14%		995,769
Normalized Purchases		<u><u>88,343,913</u></u>

Avista Utilities
 Oregon Gas Operations
 2007-2008 PGA Filing
 Price forecast

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Average
1													
2	Raw Price Forecasts												
3	7.080	7.870	8.250	8.280	8.090	7.610	7.610	7.690	7.780	7.850	7.890	8.000	7.833
4	7.653	8.610	8.720	8.314	8.008	7.598	6.896	7.413	7.314	7.495	7.790	7.400	7.768
5													
6													
7	Percentage Weights												
8	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%
9	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%
10													
11													
12	\$7.22318	\$8.05500	\$8.36752	\$8.28852	\$8.06938	\$7.60688	\$7.43144	\$7.62072	\$7.66361	\$7.76133	\$7.86500	\$7.85000	\$7.81688
13													
14													
15	Basis Adjusters (60 day average)												
16	-0.990	-0.920	-1.160	-1.170	-1.030	-0.850	-0.850	-0.860	-0.870	-0.870	-0.870	-0.870	-0.943
17	-0.350	0.010	-0.170	-0.180	-0.620	-0.700	-0.670	-0.620	-0.530	-0.530	-0.520	-0.430	-0.443
18	-3.380	-2.220	-1.640	-1.410	-1.360	-1.410	-1.410	-1.410	-1.410	-1.410	-1.410	-1.410	-1.657
19													
20													
21	50.00%	\$6.23318	\$7.13500	\$7.11852	\$7.03938	\$6.75688	\$6.58144	\$6.76072	\$6.79361	\$6.89133	\$6.99500	\$6.98000	\$6.87438
22	25.00%	\$6.87318	\$8.06500	\$8.19752	\$8.10852	\$7.44938	\$6.76144	\$7.00072	\$7.13361	\$7.23133	\$7.34500	\$7.42000	\$7.37438
23	25.00%	\$3.84318	\$5.83500	\$6.72752	\$6.87852	\$6.70938	\$6.02144	\$6.21072	\$6.25361	\$6.35133	\$6.45500	\$6.44000	\$6.16022
24													
25													
26	\$5.79568	\$7.04250	\$7.33502	\$7.30602	\$7.05938	\$6.65438	\$6.48644	\$6.68322	\$6.74361	\$6.84133	\$6.94750	\$6.95500	\$6.82084
				Winter	\$6.90772							Summer	\$6.75878

Weighted 2007-08 Price Forecast for Spot

Avista Utilities
Oregon Gas Operations
12 Months Ended June, 2007
Purchased Volumes

Month	Sales Volumes (A)	Pipeline Fuel (B)	Distribution Losses (C)	Purchased Volumes (D) (A)+(B)+(C)
Jul-06	2,384,935	47,699	27,188	2,459,822
Aug-06	2,394,032	47,881	27,292	2,469,205
Sep-06	2,882,356	57,647	32,859	2,972,862
Oct-06	5,329,003	106,580	60,751	5,496,334
Nov-06	10,120,613	202,412	115,375	10,438,400
Dec-06	14,860,335	297,207	169,408	15,326,950
Jan-07	14,298,925	285,979	163,008	14,747,911
Feb-07	10,986,747	219,735	125,249	11,331,731
Mar-07	9,801,217	196,024	111,734	10,108,975
Apr-07	6,754,594	135,092	77,002	6,966,688
May-07	4,852,213	97,044	55,315	5,004,572
Jun-07	2,683,174	53,663	30,588	2,767,426
	<u>87,348,144</u>	<u>1,746,963</u>	<u>995,769</u>	<u>90,090,876</u>

(A) 2007 Vol Billed.Unbilled tab (Page 11)

(B) Assume 2% per Actuals

(C) Loss Factor tab (Page 18)

Oregon Gas Operations Rate Schedule Description	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Total
410 RESIDENTIAL NATURAL GAS SERVICE	80,618	80,295	80,320	81,062	82,044	82,831	83,341	83,398	83,464	83,249	83,055	82,612	986,289
420 GENERAL NATURAL GAS SERVICE	10,747	10,735	10,770	10,735	10,848	10,925	10,942	10,996	11,001	10,942	10,950	10,910	130,501
424 LARGE GENERAL AND INDUSTRIAL SERVICE	98	93	92	94	94	92	90	91	90	97	93	92	1,116
440 INTERRUPTIBLE NATURAL GAS SERVICE	41	40	41	42	43	41	38	38	38	38	38	39	477
444 SEASONAL NATURAL GAS SERVICE	3	4	8	8	5	2	1	1	1	1	1	2	37
447 SPECIAL CONTRACT	4	4	4	4	4	4	4	4	4	4	4	4	48
456 TRANSPORTATION SERVICE - INTERRUPTIBLE	31	33	33	33	33	34	35	35	35	35	35	35	407
Total OR	91,542	91,204	91,268	91,978	93,071	93,929	94,451	94,563	94,633	94,366	94,176	93,694	1,118,875
Source: Discoverer Report													

12 Months Ending:

June 2003	1.90%
June 2004	2.21%
June 2005	0.65%
June 2006	0.92%
June 2007	0.00%
TOTAL	<u>5.68%</u>
5 Year Average	<u>1.14%</u>

Avista Utilities
Oregon Gas Operations
Northwest Pipeline

Avista Contract Number	Rate Schedule	Rate Effective Date	Contract Demand (Dth's)	Number of Days	Annual Contract Demand	Daily Rate (Dth's)	Annual Costs
100010	TF-1 (Oct - May)	04/01/07	30,871	244	7,532,524	\$ 0.37984	\$ 2,861,154
100010	TF-1 (June - Sept)	04/01/07	30,871	122	3,766,262	\$ 0.37984	\$ 1,430,577
100060	TF-1	04/01/07	14,860	366	5,438,760	\$ 0.37984	\$ 2,065,859
100315	TF-2 Jackson Prairie	04/01/07	259	366	94,794	\$ 0.37984	\$ 36,007
100317*	TF-2 Plymouth	04/01/07	472	304	143,488	\$ 0.37984	
100403	SGS-2F Capacity	04/01/07	95,565	366	34,976,790	\$ 0.00056	\$ 19,587
100403	SGS-2F Reservation	04/01/07	2,654	366	971,364	\$ 0.01551	\$ 15,066
100602*	LS-2F Capacity	04/01/07	172,400	304	52,409,600	\$ 0.00391	
100602*	LS-2F Reservation	04/01/07	19,200	304	5,836,800	\$ 0.03062	
Total NWP						111,170,382	\$ 6,428,250

Thirty-Third Revised Sheet No. 5

* Contract expired 10/31/2007; not renewed

Source: 2008 Pipeline Contracts Budget

Avista Contract Number	Rate Schedule	Rate Effective Date	Contract Demand (Dth's)	Contract Number of Days	Annual Contract Demand	Daily		Annual		Miles	Annual		Total Costs
						Non-Mileage Rate (Dth's)	Mileage Rate (Dth's)	Non-Mileage Costs	Mileage Costs		Non-Mileage Costs	Mileage Costs	
182	FTS-1 Vintage	1/1/07	7,140	366	2,613,240	\$ 0.036436	\$ 0.000447	\$ 95,215	\$ 699,561	599.20	\$ 44,140	\$ 324,306	\$ 794,776
204	FTS-1, Oct - Mar	1/1/07	6,620	183	1,211,460	\$ 0.036436	\$ 0.000447	\$ 44,140	\$ 324,306	599.20	\$ 44,140	\$ 324,306	\$ 368,446
2591	FTS-1 Non-Core, Nov - Apr	1/1/07	28,500	182	5,187,000	\$ 0.036436	\$ 0.000447	\$ 188,992	\$ 1,419,281	612.46	\$ 90,506	\$ 679,679	\$ 1,608,273
2591	FTS-1 Non-Core, May - Oct	1/1/07	13,500	184	2,484,000	\$ 0.036436	\$ 0.000447	\$ 90,506	\$ 679,679	612.46	\$ 90,506	\$ 679,679	\$ 770,185
2857	E-2 Lateral Nov - Apr	1/1/07	30,000	182	5,460,000	\$ -	\$ 0.007402	\$ -	\$ 3,560,554	88.10	\$ -	\$ 1,799,841	\$ 3,560,554
2857	E-2 Lateral, May - Oct	1/1/07	15,000	184	2,760,000	\$ -	\$ 0.007402	\$ -	\$ 1,799,841	88.10	\$ -	\$ 1,799,841	\$ 1,799,841
2858	E-1 Lateral	1/1/07	1,400	366	512,400	\$ 0.014747	\$ 0.003916	\$ 7,556	\$ 45,830	22.84	\$ 7,556	\$ 45,830	\$ 53,386
8035	E-2 Lateral, Nov - Apr	1/1/07	20,000	182	3,640,000	\$ -	\$ 0.007402	\$ -	\$ 2,373,703	88.10	\$ -	\$ 2,373,703	\$ 2,373,703
Total TCPL - GTN System					23,868,100								\$ 11,329,164

3rd Revised Volume No. 1-A,
Tenth Revised Sheet No. 4

Source: 2008 Pipeline Contracts Budget

Avista Utilities
Oregon Gas Operations
TransCanada - Foothills and NOVA

Reference	Description	Rate Effective Date	Contract Demand (GJ)	Number of Months	Annual Contract Demand (GJ)	Daily Mileage Rate	Miles	Annual Mileage Costs
TransCanada - Foothills								
AVA-F2	Firm Transport	4/01/07	7,159	6	42,954	\$0.013311	170.70	\$97,640
WWP-F2	Firm Transport	4/01/07	22,508	12	270,096	\$0.013311	170.70	\$613,709
	Subtotal before conversion				313,050			\$ 711,349

		Conversion	
GJ	313,050	Cnd \$	\$ 711,349
Factor	1.055056	Ex Rate	93%
Dth	296,714	USD \$	\$ 661,555

Total TCPL - Foothills

Reference	Description	Rate Effective Date	Contract Demand (GJ)	Number of Months	Annual Contract Demand (GJ)	Daily Mileage Rate	Miles	Annual Mileage Costs
TransCanada - NOVA								
2005-18440-2	Firm Transport	4/01/07	17,175	12	206,100	\$4.180000		\$861,498
2005-19143-8	Firm Transport	4/01/07	7,033	12	84,396	\$4.180000		\$352,775
2005-19144-0	Firm Transport	4/01/07	5,483	12	65,796	\$4.180000		\$275,027
	Subtotal before conversion				356,292			\$ 1,489,301

		Conversion	
GJ	356,292	Cnd \$	\$ 1,489,301
Factor	1.055056	Ex Rate	93%
Dth	337,700	USD \$	\$ 1,385,050

Total TCPL - NOVA

Source: 2008 Pipeline Contracts Budget
Exchange Rate: BankofCanada.ca website - Quarterly Average

<u>Reference</u>	<u>Description</u>	<u>Forecasted Therms</u>	<u>Daily Rate (MMBTu)</u>	<u>Proposed Demand Costs</u>
	Total Tuscarora	27,600	\$ 1.21667	\$ 33,580

Source: 2008 Pipeline Contracts Budget

Spectra Energy - Westcoast Energy Inc.

	Rate Effective Date	Contract Demand E ³ M ³	Number of Days	Annual Contract E ³ M ³	Daily Rate	Annual Costs
Spectra Energy						
Firm Transport	4/01/07	51.70	366	18,922	\$14.60	\$276,252

Conversion	
E ³ M ³	18,922.20
Factor (*)	38.250000
GJ	<u>723,774</u>
Factor (/)	<u>1.0550560</u>
Dth	686,005

Chd \$	\$276,252
Ex Rate	93%
USD \$	\$258,147

Exchange Rate Source: WEI Embedded Costs tab (Page 19)

Avista Utilities
Oregon Gas Operations
Mist Storage

	<u>Storage Cost</u>
Northwest Natural - Mist Storage	<u>\$ 600,300</u>

Source: Mist Agreement tab (Page 25a)



Agreement No. ___

804 transport

Service Agreement for Firm Interstate Storage Service

This Agreement sets forth the terms and conditions according to which Northwest Natural Gas Company ("Owner") agrees to provide and Avista Corporation ("Customer") agrees to purchase firm Storage Service pursuant to the certificate issued to Owner by the Federal Energy Regulatory Commission ("FERC") under Section 284.224 of FERC's rules and regulations.

1. Applicable Terms, Conditions, Rules and Regulations: Firm Storage Service will be provided in accordance with the terms and conditions of Owner's FERC certificate, applicable FERC rules and regulations, this Agreement, and the terms and conditions set forth in Owner's currently effective Operating Statement ("O.S."), which may be revised from time to time as approved by FERC. Such terms and conditions are incorporated in and made a part of this Agreement by this reference. Except where expressly modified or supplemented by the terms of this Agreement, the terms of the O.S. apply to and govern the transactions contemplated by this Agreement. Capitalized terms shall have the meaning assigned to such terms in the O.S. unless otherwise indicated.

2. Effective Date and Term: This Agreement shall be effective on June 1, 2007, and shall continue until March 31, 2010 (the "Term").

(1) 15,000 x 12 (months) = 180,000 x 2.135 = \$ 384,300

(2) 300,000 x 12 (months) = 3,600,000 x .06 = 216,000

\$ 600,300 - 12 = \$ 50,025

3. Quantity Terms:

- MDIQ: 6,000 Dth/day.
- (1) MDWQ: 15,000 Dth/day firm MDWQ until Working Gas is below 50%, then Customer's firm and as-available withdrawal amounts are as provided for in Table 1, attached hereto and made a part hereof.
- (2) MSC: 300,000 Dth; cycling permitted as long as inventory level does not drop below zero Dth; no requirement to empty inventory level at end of winter season (except at the end of the Term).

4. Rates: The rates for Firm Storage Service are discounted from Owner's maximum cost-based rates, as set forth below.

- Reservation Charge: \$ 2.135 per Dth of deliverability per month.
- Capacity Charge: \$ 0.06 per Dth of MSC Working Gas inventory per month.
- Fuel Charge: 2% fuel-in-kind charge for each Dth of gas injected during a given month.
- Other Charges: Any applicable taxes or charges per Owner's O.S.

5. Delivery and Receipt Point(s): Unless otherwise mutually agreed between the parties, the receipt and delivery point(s) shall be: the Northwest Pipeline/NW Natural Deer Island Gate, the Northwest Pipeline/Molalla Gate, or other mutually agreeable points.

6. Address for Notices to Customer: Avista Corporation, Attn: Kevin Christie, 1411 East Mission, P.O. Box 3727, Spokane, WA 99220-3727. Email: kevin.christie@avistacorp.com; Phone: (509)495-2001; Fax: (509)777-5006.

	Capacity Release Credit
Total Long-term Capacity Release Credits	\$ (3,230,544)

Year	Month	NWP-OR	GTN-OR	Total OR
2008	Jan	(259,653)	(9,559)	(269,212)
2008	Feb	(259,653)	(9,559)	(269,212)
2008	Mar	(259,653)	(9,559)	(269,212)
2008	Apr	(259,653)	(9,559)	(269,212)
2008	May	(259,653)	(9,559)	(269,212)
2008	Jun	(259,653)	(9,559)	(269,212)
2008	Jul	(259,653)	(9,559)	(269,212)
2008	Aug	(259,653)	(9,559)	(269,212)
2008	Sep	(259,653)	(9,559)	(269,212)
2008	Oct	(259,653)	(9,559)	(269,212)
2008	Nov	(259,653)	(9,559)	(269,212)
2008	Dec	(259,653)	(9,559)	(269,212)
				\$ (3,230,544)

Long term capacity releases for 11/2007 & 12/2007 are the same as 11/2008 & 12/2008.
Monthly releases would increase the benefit.

Source: 2008-2012 Sendout Forecast

Split 5 day demand calculation 28%

Year	Month	Variable Transport Cost	OR
2007	Nov **		24,104.84
2007	Dec **		30,535.48
2008	Jan	101,740.00	28,487.20
2008	Feb	107,050.00	29,974.00
2008	Mar	76,350.00	21,378.00
2008	Apr	67,820.00	18,989.60
2008	May	64,630.00	18,096.40
2008	Jun	38,410.00	10,754.80
2008	Jul	92,680.00	25,950.40
2008	Aug	62,230.00	17,424.40
2008	Sep	41,660.00	11,664.80
2008	Oct	60,110.00	16,830.80
			254,190.72

** 2008 Forecast from 2007 budget used for Nov & Dec 2007
Source: 2008-2012 Sendout Forecast

Storage Injections and Withdrawals

Source: 2008 Storage Budget

	May	June	July	August	September	October	November	December	January	February	March	April
	15,500	27,000	27,900	19,065	6,000	0	0	(18,600)	(19,375)	(35,525)	(23,250)	0

JP Or (403) 2007/08 (Max 95,565)

	May	June	July	August	September	October	November	December	January	February	March	April
	0	3,500	2,500	2,000	1,333	500	0	0	(5,000)	(5,000)	0	0
	15,500	105,000	77,500	62,000	39,990	15,500	0	0	(155,000)	(145,000)	0	0

Mist Or 2007/08 (Max 300,000)

Total OR withdrawal

(18,600) (174,375) (180,525) (23,250)

JP Or Owned (408) 2007/08 (growing)

	May	June	July	August	September	October	November	December	January	February	March	April
07/06 Cushion	11,662	13,055	15,559	16,011	14,631	8,221	9,938	11,687	9,289	9,844	11,263	11,706
07/06 working	17,493	19,583	23,336	24,016	21,947	12,332	14,907	17,530	13,934	14,766	16,894	17,559
EOF avail working	-	-	-	47,352	69,299	81,631	96,538	114,068	128,002	142,768	159,662	177,221
	-	-	-	1,750	1,500	-	-	-	-	-	-	-

daily

7/31/2007 inventory balance from Nucleus WACOG Inventory Summary Report

	Volumes	Inventory \$	WACOG
JP Oregon Contract 100403 with NWP	69,840	\$ 351,857.80	5.03806
Mist Oregon Contract 100403 with Northwest Natura	180,709	\$ 869,972.92	4.81422
	250,549	1,221,831	4.87661

Avista Utilities
LDC Natural Gas Position Report
10/03/2007

Oregon				
Month	Dth	Hedged Natural Gas	Price	
Nov-07	881,250	\$ 7,110,551.25	\$	8.0687
Dec-07	910,625	\$ 7,347,569.63	\$	8.0687
Jan-08	910,625	\$ 7,347,569.63	\$	8.0687
Feb-08	851,875	\$ 6,873,532.88	\$	8.0687
Mar-08	764,150	\$ 6,128,060.63	\$	8.0194
Apr-08	144,750	\$ 1,155,866.25	\$	7.9853
May-08	149,575	\$ 1,194,395.13	\$	7.9853
Jun-08	144,750	\$ 1,155,866.25	\$	7.9853
Jul-08	149,575	\$ 1,194,395.13	\$	7.9853
Aug-08	149,575	\$ 1,194,395.13	\$	7.9853
Sep-08	144,750	\$ 1,155,866.25	\$	7.9853
Oct-08	149,575	\$ 1,194,395.13	\$	7.9853
	5,351,075	\$ 43,052,463.25	\$	8.05

	Sales Therms	Amortization 0.04000	Interest 4.00%	Balance
				3,445,156.15
Nov-07	10,120,613	(404,802.55)	10,809.18	3,051,162.78
Dec-07	14,860,335	(594,381.14)	9,179.91	2,465,961.55
Jan-08	14,298,925	(571,925.96)	7,266.66	1,901,302.25
Feb-08	10,986,747	(439,446.03)	5,605.26	1,467,461.48
Mar-08	9,801,217	(392,027.40)	4,238.16	1,079,672.24
Apr-08	6,754,594	(270,169.10)	3,148.63	812,651.77
May-08	4,852,213	(194,077.99)	2,385.38	620,959.16
Jun-08	2,683,174	(107,321.14)	1,891.00	515,529.02
Jul-08	2,384,935	(95,392.22)	1,559.44	421,696.24
Aug-08	2,394,032	(95,756.08)	1,246.06	327,186.22
Sep-08	2,882,356	(115,287.98)	898.47	212,796.71
Oct-08	5,329,003	(213,148.55)	354.07	2.23
	<u>87,348,144</u>			

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

	Sales Therms	Amortization (0.02057)	Interest 8.88%	Balance
				(1,742,389.21)
Nov-07	10,120,613	208,212.05	(12,123.30)	(1,546,300.46)
Dec-07	14,860,335	305,722.67	(10,311.45)	(1,250,889.24)
Jan-08	14,298,925	294,172.74	(8,168.14)	(964,884.64)
Feb-08	10,986,747	226,031.08	(6,303.83)	(745,157.39)
Mar-08	9,801,217	201,641.09	(4,768.09)	(548,284.39)
Apr-08	6,754,594	138,962.71	(3,543.14)	(412,864.82)
May-08	4,852,213	99,824.90	(2,685.85)	(315,725.77)
Jun-08	2,683,174	55,201.12	(2,132.13)	(262,656.78)
Jul-08	2,384,935	49,065.43	(1,762.12)	(215,353.47)
Aug-08	2,394,032	49,252.58	(1,411.38)	(167,512.27)
Sep-08	2,882,356	59,298.90	(1,020.18)	(109,233.55)
Oct-08	5,329,003	109,633.94	(402.68)	(2.29)
	<u>87,348,144</u>			

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

	Firm Sales Therms	Amortization 0.01390	Interest 4.00%	Balance
				1,141,675.30
Nov-07	9,898,263	(137,555.03)	3,576.33	1,007,696.60
Dec-07	14,483,968	(201,282.04)	3,023.52	809,438.08
Jan-08	13,807,268	(191,878.02)	2,378.33	619,938.39
Feb-08	10,549,244	(146,601.64)	1,822.13	475,158.88
Mar-08	9,539,615	(132,570.94)	1,362.91	343,950.85
Apr-08	6,201,047	(86,175.24)	1,002.88	258,778.49
May-08	5,138,765	(71,412.83)	743.57	188,109.23
Jun-08	1,967,661	(27,344.36)	581.46	161,346.33
Jul-08	2,090,185	(29,047.06)	489.41	132,788.68
Aug-08	2,064,183	(28,685.71)	394.82	104,497.79
Sep-08	2,564,352	(35,636.51)	288.93	69,150.21
Oct-08	4,984,277	(69,265.93)	115.06	(0.66)
	<u>83,288,828</u>			

Avista Utilities
Oregon Gas Operations
All Firm Sales Customers Amortization Rate
Account 191902

	Firm Sales Therms	Amortization 0.01924	Interest 8.88%	Balance
				1,554,608.13
Nov-07	9,898,263	(190,430.82)	10,799.51	1,374,976.82
Dec-07	14,483,968	(278,654.34)	9,143.81	1,105,466.29
Jan-08	13,807,268	(265,635.44)	7,197.60	847,028.45
Feb-08	10,549,244	(202,954.93)	5,517.08	649,590.60
Mar-08	9,539,615	(183,530.86)	4,127.91	470,187.65
Apr-08	6,201,047	(119,300.78)	3,037.98	353,924.85
May-08	5,138,765	(98,863.74)	2,253.25	257,314.36
Jun-08	1,967,661	(37,855.46)	1,764.06	221,222.96
Jul-08	2,090,185	(40,212.68)	1,488.26	182,498.54
Aug-08	2,064,183	(39,712.43)	1,203.55	143,989.66
Sep-08	2,564,352	(49,335.09)	882.98	95,537.55
Oct-08	4,984,277	(95,891.57)	352.18	(1.84)
	<u>83,288,828</u>			

	Sales Therms	Amortization 0.02444	Interest 8.88%	Balance
				2,070,023.40
Nov-07	10,120,613	(247,363.98)	14,402.93	1,837,062.35
Dec-07	14,860,335	(363,210.36)	12,250.38	1,486,102.37
Jan-08	14,298,925	(349,488.61)	9,704.05	1,146,317.81
Feb-08	10,986,747	(268,533.68)	7,489.18	885,273.31
Mar-08	9,801,217	(239,557.43)	5,664.66	651,380.54
Apr-08	6,754,594	(165,093.08)	4,209.37	490,496.83
May-08	4,852,213	(118,595.85)	3,190.87	375,091.85
Jun-08	2,683,174	(65,581.07)	2,533.03	312,043.81
Jul-08	2,384,935	(58,291.63)	2,093.45	255,845.63
Aug-08	2,394,032	(58,513.97)	1,676.76	199,008.42
Sep-08	2,882,356	(70,449.39)	1,212.00	129,771.03
Oct-08	5,329,003	(130,249.36)	478.38	0.05
	<u>87,348,144</u>			

Avista Utilities
Oregon Gas Operations
All Sales Customers Amortization Rate
Account 191903 Current Demand

	Firm Sales Therms	Amortization (0.00670)	Interest 8.88%	Balance
				(541,136.29)
Nov-07	9,898,263	66,286.41	(3,759.15)	(478,609.03)
Dec-07	14,483,968	96,995.83	(3,182.82)	(384,796.02)
Jan-08	13,807,268	92,464.13	(2,505.37)	(294,837.26)
Feb-08	10,549,244	70,645.88	(1,920.41)	(226,111.79)
Mar-08	9,539,615	63,884.63	(1,436.85)	(163,664.01)
Apr-08	6,201,047	41,527.00	(1,057.46)	(123,194.47)
May-08	5,138,765	34,413.14	(784.31)	(89,565.64)
Jun-08	1,967,661	13,176.98	(614.03)	(77,002.69)
Jul-08	2,090,185	13,997.49	(518.03)	(63,523.23)
Aug-08	2,064,183	13,823.36	(418.93)	(50,118.80)
Sep-08	2,564,352	17,172.88	(307.34)	(33,253.26)
Oct-08	4,984,277	33,378.57	(122.57)	2.74
	<u>83,288,828</u>			

Avista Utilities
Oregon Gas Operations
410 & 420 Sales Customers Amortization Rate
Account 191890 Margin Reduction Account

	Sales Therms 410 / 420	Amortization 0.03399	Interest 8.88%	Balance
				2,613,828.58
Nov-07	9,601,608	(326,321.70)	18,134.94	2,305,641.82
Dec-07	14,067,050	(478,084.89)	15,292.84	1,842,849.77
Jan-08	13,360,134	(454,059.54)	11,957.07	1,400,747.30
Feb-08	10,079,363	(342,558.76)	9,098.06	1,067,286.60
Mar-08	9,147,286	(310,881.05)	6,747.66	763,153.21
Apr-08	5,862,808	(199,254.28)	4,910.09	568,809.02
May-08	4,826,349	(164,029.03)	3,602.28	408,382.27
Jun-08	1,676,157	(56,966.13)	2,811.25	354,227.39
Jul-08	1,851,614	(62,929.23)	2,388.44	293,686.60
Aug-08	1,853,443	(62,991.39)	1,940.21	232,635.42
Sep-08	2,173,022	(73,852.65)	1,448.25	160,231.02
Oct-08	4,731,925	(160,819.92)	590.68	1.78
	<u>79,230,759</u>			

Avista Utilities
Oregon Gas Operations
Commercial Energy Efficiency - Current
(1 Year Amortization)

Project 06801819	Firm Sales Therms	Amortization 0.00102	Interest 8.88%	Balance
				82,176.39
Nov-07	9,898,263	(10,066.14)	570.86	72,681.11
Dec-07	14,483,968	(14,729.61)	483.34	58,434.84
Jan-08	13,807,268	(14,041.44)	380.46	44,773.86
Feb-08	10,549,244	(10,728.16)	291.63	34,337.33
Mar-08	9,539,615	(9,701.40)	218.20	24,854.13
Apr-08	6,201,047	(6,306.22)	160.59	18,708.50
May-08	5,138,765	(5,225.92)	119.11	13,601.69
Jun-08	1,967,661	(2,001.03)	93.25	11,693.91
Jul-08	2,090,185	(2,125.63)	78.67	9,646.95
Aug-08	2,064,183	(2,099.19)	63.62	7,611.38
Sep-08	2,564,352	(2,607.84)	46.68	5,050.22
Oct-08	4,984,277	(5,068.81)	18.62	0.03
	<u>83,288,828</u>			

Avista Utilities
Oregon Gas Operations
Residential High Efficiency Water Heating - Current
(1 Year Amortization)

Project 06801831	Firm Sales Therms	Amortization 0.00062	Interest 8.88%	Balance
				50,461.44
Nov-07	9,898,263	(6,181.18)	350.54	44,630.80
Dec-07	14,483,968	(9,044.81)	296.80	35,882.79
Jan-08	13,807,268	(8,622.24)	233.63	27,494.18
Feb-08	10,549,244	(6,587.69)	179.08	21,085.57
Mar-08	9,539,615	(5,957.21)	133.99	15,262.35
Apr-08	6,201,047	(3,872.37)	98.61	11,488.59
May-08	5,138,765	(3,209.01)	73.14	8,352.72
Jun-08	1,967,661	(1,228.75)	57.26	7,181.23
Jul-08	2,090,185	(1,305.26)	48.31	5,924.28
Aug-08	2,064,183	(1,289.02)	39.07	4,674.33
Sep-08	2,564,352	(1,601.36)	28.67	3,101.64
Oct-08	4,984,277	(3,112.54)	11.44	0.54
	<u>83,288,828</u>			

Avista Utilities
Oregon Gas Operations
Residential High Efficiency Space Heating - Current
(1 Year Amortization)

Project 06801832	Firm Sales Therms	Amortization 0.00309	Interest 8.88%	Balance
				250,044.78
Nov-07	9,898,263	(30,628.69)	1,737.01	221,153.10
Dec-07	14,483,968	(44,818.47)	1,470.70	177,805.33
Jan-08	13,807,268	(42,724.52)	1,157.68	136,238.49
Feb-08	10,549,244	(32,643.05)	887.39	104,482.83
Mar-08	9,539,615	(29,518.91)	663.95	75,627.87
Apr-08	6,201,047	(19,188.21)	488.65	56,928.31
May-08	5,138,765	(15,901.14)	362.44	41,389.61
Jun-08	1,967,661	(6,088.63)	283.76	35,584.74
Jul-08	2,090,185	(6,467.76)	239.40	29,356.38
Aug-08	2,064,183	(6,387.30)	193.60	23,162.68
Sep-08	2,564,352	(7,935.00)	142.04	15,369.72
Oct-08	4,984,277	(15,423.10)	56.67	3.29
	<u>83,288,828</u>			

Avista Utilities
Oregon Gas Operations
Account 186790 \$350 Conservation Rebate Program

	Sales Therms	Amortization 0.00337	Interest 8.88%	Balance
				285,115.24
Nov-07	10,120,613	(34,070.78)	1,983.79	253,028.25
Dec-07	14,860,335	(50,026.93)	1,687.31	204,688.63
Jan-08	14,298,925	(48,136.96)	1,336.59	157,888.26
Feb-08	10,986,747	(36,986.60)	1,031.52	121,933.18
Mar-08	9,801,217	(32,995.54)	780.22	89,717.86
Apr-08	6,754,594	(22,739.16)	579.78	67,558.48
May-08	4,852,213	(16,334.85)	439.49	51,663.12
Jun-08	2,683,174	(9,032.84)	348.89	42,979.17
Jul-08	2,384,935	(8,028.82)	288.34	35,238.69
Aug-08	2,394,032	(8,059.45)	230.95	27,410.19
Sep-08	2,882,356	(9,703.38)	166.93	17,873.74
Oct-08	5,329,003	(17,939.95)	65.89	(0.32)
	<u>87,348,144</u>			

	Amount	Location in Company Filing (cite)
1) Change in Annual Revenues (Per OAR 860-022-0017(3)(a))		
A) Dollars (To .1 million)	(\$2,200,000)	Workpapers Page 3
B) Percent (To .1 percent)	-1.7%	Workpapers Page 1
2) Annual Revenues Calculation (Whole Dollars)		
A) PGA Cost Change (Commodity & Transportation)	(\$7,473,039)	Workpapers Page 3
B) Remove Last Year's Temporary Increment Total	(\$5,797,365)	Workpapers Page 3
C) Add New Temporary Increment	\$11,039,462	Workpapers Page 3
below -- Attach additional sheet if necessary)		
1) Per Commission Approved Stipulation in Docket UG-153, Order No. 03-570	\$0	
2)		
E) Total Proposed Change	(\$2,230,943)	Workpapers Page 1
3) Residential Bill Effects Summary		
A) Residential Schedule Rate Impacts		
1) Current Rate per Therm	\$1.44931	Workpapers Page 2
2) Proposed Rate per Therm	\$1.42777	Workpapers Page 2
3) Rate Change Per Therm	-\$0.02154	Calculation
4) Percent Change per Therm (to .1%)	-1.5%	Calculation
B) Average Residential Bill Impact		
1) Average Residential Monthly Use (whole therms)	51	Workpapers Page 1
2) Customer Charge	\$5.00	Workpapers Page 1
3) Current Average Monthly Bill	\$78.91	Workpapers Page 1
4) Proposed Average Monthly Bill	\$77.82	Workpapers Page 1
5) Change in Average Monthly Bill	-\$1.10	Calculation
6) Percent change in Average Monthly Bill (to .1%)	-1.4%	Workpapers Page 1
C) Average January Residential Bill Impact		
1) Average January 2007 Residential Use (whole therms)	98	Calculation
2) Customer Charge	\$5.00	Workpapers Page 1
3) Current Average January Bill	\$147.03	Calculation
4) Proposed Average January Bill	\$144.92	Calculation
5) Change in Average January Bill	-\$2.11	Calculation
6) Percent change in Average January Bill (to .1%)	-1.4%	Calculation
4) Breakdown of Costs		
A) Embedded in Rates		
1) Total Commodity Cost		
a) Total Demand Cost (assoc. w/ supply)	(\$873,325)	Workpapers Page 7
b) Total Peaking Cost (assoc. w/ supply)		
c) Total Reservation Cost (assoc. w/ supply)		
d) Total Vaporization Cost (assoc. w/ supply)		
e) Total Volumetric Cost (assoc. w/ supply)	\$66,745,959	Workpapers Page 7
f) Total Storage Cost (assoc. w/ supply)		
g) Other (A&G Benchmark Savings)		
2) Total Transportation Cost (Pipeline related)		
a) Total Upstream Canadian Toll		
i. Total Demand, Capacity, or Reservation Cost		
ii. Total Volumetric Cost		
b) Total Domestic Cost		
i. Total Demand, Capacity, or Reservation Cost	\$21,569,370	Workpapers Page 8
ii. Total Volumetric Cost	\$0	
3) Total Storage Costs	\$873,325	Workpapers Page 8
4) Capacity Release Credits	(\$3,230,544)	Workpapers Page 8
5) Total Gas Costs	\$85,084,785	Workpapers Page 8

	Amount	Location in Company Filing (cite)
B) Projected For New Rates		
1) Total Commodity Cost		
a) Total Demand Cost (assoc. w/ supply)	\$873,325	Workpapers Page 7
b) Total Peaking Cost (assoc. w/ supply)		
c) Total Reservation Cost (assoc. w/ supply)		
d) Total Vaporization Cost (assoc. w/ supply)		
e) Total Volumetric Cost (assoc. w/ supply)	\$65,872,634	Workpapers Page 7
f) Total Storage Cost (assoc. w/ supply)		
g) Other (A&G Benchmark Savings)		
2) Total Transportation Cost (<i>Pipeline related</i>)		
a) Total Upstream Canadian Toll		
i. Total Demand, Capacity, or Reservation Cost		
ii. Total Volumetric Cost		
b) Total Domestic Cost		
i. Total Demand, Capacity, or Reservation Cost	\$19,634,573	Workpapers Page 8
ii. Total Volumetric Cost		
3) Total Storage Costs	\$1,934,797	Workpapers Page 7
4) Capacity Release Credits	(\$3,230,544)	Workpapers Page 8
5) Total Gas Costs	\$85,084,785	Calculation
5) WACOG (Weighted Average Cost of Gas)		
A) Embedded in Rates		
1) WACOG (<i>Commodity Only</i>)	\$0.85727	Workpapers Page 7
2) WACOG (<i>w/ Transportation</i>)	\$0.85727	Workpapers Page 7
B) Proposed for New Rates		
1) WACOG (<i>Commodity Only</i>)	\$0.73881	Calculation
2) WACOG (<i>w/ Transportation, Storage, Other</i>)	\$0.76414	Calculation
6) Therms Sold (Whole Therms)	87,348,144	Workpapers Page 15

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

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

7) Customer Assistance Programs (Include a brief explanation of each on a separate sheet)	Name of Program and Tariff Sheet No. (if applicable)
A) DSM Programs	
1) Energy Efficiency Programs	
	Schedule 487 - Commercial Energy Conservation Services Program
	Schedule 490 - High Efficiency Space Heating Equipment Program
	Schedule 491 - High Efficiency Water heating Equipment Program
	Schedule 492 - Commercial/Industrial DSM Incentive Program
2) Mandated Energy Audits	Schedule 486 - Residential Energy Efficiency Schedule
3) Any other DSM Program	
B) Bill Pay Assistance Programs	
1) Tariffed Programs	Schedule 493 - Residential Low Income Rate Assistance Program (LIRAP)
	Schedule 494 - Energy Efficiency Services/Programs through Energy Trust of Oregon
2) Below-the-line Programs	Project Share
	Low Income Heating and Energy Assistance Program (LIHEAP - State & Federal)
	Comfort Level Billing
	Cares
C) Other Programs	
1) Payment Arrangements	

TF0305 0330003P158Thirty-Third Revised Sheet No. 5
 TF04 2nd Sub Thirty-Second Rev Sheet No. 5
 TF05Laren M. Gertsch, Director
 TF06082207 100107

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

Rate Schedule and Type of Rate	Base Tariff Rate		ACA(2)	Currently Effective Tariff Rate(3)	
	Minimum	Maximum		Minimum	Maximum
Rate Schedule TF-1 (4) (5)					
Reservation					
(Large Customer)					
System-Wide	.00000	.37984	-	.00000	.37984
15 Year Evergreen Exp.	.00000	.38101	-	.00000	.38101
25 Year Evergreen Exp.	.00000	.36445	-	.00000	.36445
Volumetric					
(Large Customer)					
System-Wide	.00756	.03000	.00190	.00946	.03190
15 Year Evergreen Exp.	.00369	.00369	.00190	.00559	.00559
25 Year Evergreen Exp.	.00369	.00369	.00190	.00559	.00559
(Small Customer) (6)	.00756	.67209	.00190	.00946	.67399
Scheduled Overrun	.00756	.40984	.00190	.00946	.41174
Rate Schedule TF-2 (4) (5)					
Reservation	.00000	.37984	-	.00000	.37984
Volumetric	.00756	.03000	-	.00756	.03000
Scheduled Daily Overrun	.00756	.40984	-	.00756	.40984
Annual Overrun	.00756	.40984	-	.00756	.40984
Rate Schedule TI-1					
Volumetric (7)	.00756	.40984	.00190	.00946	.41174
Scheduled Overrun	.00756	.40984	.00190	.00946	.41174
Rate Schedule TFL-1 (4) (5)					
Parachute Lateral (9)					
Reservation	.00000	.07377	-	.00000	.07377
Volumetric	.00000	.00000	.00190	.00190	.00190
Scheduled Overrun	.00000	.07377	.00190	.00190	.07567
Rate Schedule TIL-1					
Parachute Lateral (9)					
Volumetric	.00000	.07377	.00190	.00190	.07567
Scheduled Overrun	.00000	.07377	.00190	.00190	.07567

GTN

[Previous](#) [Next](#) [Search](#)

Gas Transmission Northwest Corporation
 FERC Gas Tariff
 Third Revised Volume No. 1-A

Tenth Revised Sheet No. 4
 Superseding
 Third Substitute Ninth Revised Sheet No. 4

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

	RESERVATION		DAILY		DAILY		DELIVERY (c)		FUEL (d)	
	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM
BASE	0.000612	0.000000	0.049912	0.000000	0.000037	0.000037	0.0050%	0.0000%		
STF (e)	0.001530	0.000000	0.124780	0.000000	0.000037	0.000037	0.0050%	0.0000%		
EXTENSION CHARGES										
MEDFORD										
E-1 (f)	0.003916	0.000000	0.014747	0.000000	0.000024	0.000024	---	---		
E-2 (g) (WWP)	0.006517	0.000000	---	---	0.000000	0.000000	---	---		
E-2 (h) (Diamond 1)	0.002972	0.000000	---	---	0.000000	0.000000	---	---		
E-2 (h) (Diamond 2)	0.001166	0.000000	---	---	0.000000	0.000000	---	---		
COYOTE SPRINGS										
E-3 (i)	0.001877	0.000000	0.003652	0.000000	0.000000	0.000000	---	---		
OVERRUN CHARGE (j)	---	---	---	---	---	---	---	---		
SURCHARGES										
ACA (k)	---	---	---	---	0.001900	0.001900	---	---		

73% settlement

1.007402

Issued by: John A Roscher, Director of Rates & Regulatory Affairs
 Issued on: August 21, 2007 Effective on: October 1, 2007

[Previous](#) [Next](#) [Search](#)

GTN



September 28, 2007

TransCanada's GTN System

John A. Roscher
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email John_Roscher@TransCanada.com
web www.gastransmissionnw.comMs. Kimberly D. Bose, Secretary
Federal Energy Regulatory Commission
Dockets Room, Room 1A
888 First Street, N.E.
Washington, D.C. 20426Re: Gas Transmission Northwest Corporation
Change in FERC Gas Tariff
Docket No. RP07-

Dear Ms. Bose:

Pursuant to Section 154.403 of the Federal Energy Regulatory Commission's ("FERC or Commission") Regulations, Gas Transmission Northwest Corporation ("GTN") respectfully submits for filing Eleventh Revised Sheet No. 4 to its FERC Gas Tariff, Third Revised Volume No. 1-A, to modify the rate for service on GTN's Medford Extension under Rate Schedule FTS-1(E-2)(WWP) in accordance with the negotiated rate formula for that service. This sheet reflects an increase in the maximum FTS-1(E-2)(WWP) mileage reservation rate from \$0.006517/Dth-mile to \$0.007402/Dth-mile. GTN requests that the Commission accept Eleventh Revised Sheet No. 4 to become effective November 1, 2007.

The names, titles, mailing addresses, and telephone numbers of those persons to whom correspondence and communications concerning this filing should be addressed are as follows:

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*Persons designated for official service pursuant to Rule 2010.

TABLE OF EFFECTIVE RATES

1. Rate Schedule FT, Firm Transportation Service

	Demand Rate (\$/GJ/Km/Month)
Zone 6	0.0055477708
Zone 7	0.0078623962
Zone 8*	0.0133106152
Zone 9	0.0097795647

2. Rate Schedule OT, Overrun Transportation Service

	Commodity Rate (\$/GJ/Km)
Zone 6	0.0002006317
Zone 7	0.0002843387

3. Rate Schedule IT, Interruptible Transportation Service

	Commodity Rate (\$/GJ/Km)
Zone 8*	0.0004813702
Zone 9	0.0003536719

*For Zone 8, Shippers Haul Distance shall be 170.7 km.

TABLE OF RATES, TOLLS & CHARGES

Service	Rates, Tolls and Charges		
1. Rate Schedule FT-R	Refer to Attachment "1" for applicable FT-R Demand Rate per month & Surcharge for each Receipt Point Average Firm Service Receipt Price (AFSRP) \$158.09/10 ³ m ³		
2. Rate Schedule FT-RN	Refer to Attachment "1" for applicable FT-RN Demand Rate per month & Surcharge for each Receipt Point		
3. Rate Schedule FT-D	FT-D Demand Rate per month \$ 4.18/GJ		
4. Rate Schedule STFT	STFT Bid Price. Minimum bid of 100% of FT-D Demand Rate		
5. Rate Schedule FT-DW	FT-DW Bid Price. Minimum bid of 125% of FT-D Demand Rate		
6. Rate Schedule FT-A	FT-A Commodity Rate \$ 0.47/10 ³ m ³		
7. Rate Schedule FT-P	Refer to Attachment "2" for applicable FT-P Demand Rate per month		
8. Rate Schedule LRS	<u>Contract Term</u>	<u>Effective LRS Rate (\$/10³m³/day)</u>	
	1-5 years	9.88	
	6-10 years	8.26	
	15 years	7.41	
	20 years	6.57	
9. Rate Schedule LRS-2	LRS-2 Rate per month \$50,000		
10. Rate Schedule LRS-3	LRS-3 Demand Rate per month \$129.55/10 ³ m ³		
11. Rate Schedule IT-R	Refer to Attachment "1" for applicable IT-R Rate & Surcharge for each Receipt Point		
12. Rate Schedule IT-D	IT-D Rate \$ 0.1513/GJ		
13. Rate Schedule FCS	The FCS Charge is determined in accordance with Attachment "1" to the applicable Schedule of Service		
14. Rate Schedule PT	<u>Schedule No</u>	<u>PT Rate</u>	<u>PT Gas Rate</u>
	9006-01000-0	\$ 12.37/d	1.0 10 ³ m ³ /d
15. Rate Schedule OS	<u>Schedule No.</u>	<u>Charge</u>	
	2003034359-2	\$ 899.00 / month	
	2007262666-1	\$ 434.00 / month	
	2007262711-1	\$ 6.00 / month	
	2007262709-1	\$ 303.00 / month	
	2007262728-1	\$ 859.00 / month	
	2007262705-1	\$ 1,220.00 / month	
	2007263949-1	\$ 46.00 / month	
	2007262175-1	\$ 437.00 / month	
	2007262669-1	\$ 95.00 / month	
	2007262602-1	\$ 4.00 / month	
	2007262701-1	\$ 9.00 / month	
	2007262727-1	\$ 17.00 / month	
	2007262698-1	\$ 43.00 / month	
	2007262609-1	\$ 7.00 / month	
	2007262668-1	\$ 19.00 / month	
	2007262697-1	\$ 1,760.00 / month	
	2007263948-1	\$ 90.00 / month	
2003004522-2	\$ 83,333.00 / month		
16. Rate Schedule CO ₂	<u>Tier</u>	<u>CO₂ Rate (\$/10³m³)</u>	
	1	606.80	
	2	484.28	
	3	335.49	

[Previous](#) [Next](#) [Search](#)

TUSCARORA GAS TRANSMISSION COMPANY

F) Gas Tariff
C) Final Volume No. 1Eighth Revised Sheet No. 4
Superseding
Seventh Revised Sheet No. 4

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

FT RATE SCHEDULE
CURRENTLY EFFECTIVE RATES 1/

Reservation Charge (Maximum)	\$12.1667	<i>no change</i>
(Minimum)	\$ 0.0000	
Commodity Charge (Maximum)	\$ 0.0016	
(Minimum)	\$ 0.0016	
Authorized Overrun Charge (Maximum)	\$ 0.4016	
(Minimum)	\$ 0.0016	
Annual Charge Adjustment	\$ 0.0016 2/	
Measurement Variance Gas Factor (Maximum)	2.0%	
(Minimum)	0%	
Volumetric Reservation Charge for Capacity Release	\$ 0.4000	

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

Approved by: Gregory L. Galbraith, General Manager
Issued on: August 24, 2006

Effective on: October 1, 2006

[Previous](#) [Next](#) [Search](#)

Westcoast Energy Inc.
TOLL SCHEDULES - SERVICE

APPENDIX A

DEMAND AND COMMODITY TOLLS
TRANSPORTATION SERVICE - SOUTHERN

Firm Transportation Service - Southern

Service Term	Demand Tolls \$/10 ³ m ³ /mo.			
	PNG Delivery Point	Inland Delivery Area	Huntingdon Delivery Area	Terasen Kingsvale to Huntingdon*
1 year	109.38	234.13	482.78	248.65
2 years	106.19	227.32	468.72	241.40
3 years	103.01	220.50	454.66	234.16
4 years	101.94	218.22	449.97	231.75
5 years or more	100.88	215.95	445.28	229.33

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

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

AOS and Interruptible Transportation Service - Southern

Months	Commodity Tolls \$/10 ³ m ³		
	PNG Delivery Point	Inland Delivery Area	Huntingdon Delivery Area
November to March	4.795	10.263	21.163
April to October	3.596	7.698	15.872

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

Import Backhaul Service

Months	Commodity Tolls \$/10 ³ m ³		
	Inland Delivery Area	PNG Delivery Point	Compressor Station No. 2
November to March	10.900	16.368	21.163
April to October	8.174	12.276	15.872

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

Effective Date: January 1, 2007

April

Daily Rate
\$14.60