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IDAHO PUBLIC  
 UTILITIES COMMISSION



August 25, 2011

State of Idaho  
 Idaho Public Utilities Commission  
 Statehouse  
 Boise, Idaho 83720

Case No. AVU-G-11-04/Advice No. 11-03-G

Attention: Ms. Jean D. Jewell

**I.P.U.C. No. 27 – Natural Gas Service**

Enclosed for filing with the Commission are the following revised tariff sheets:

**Substitute Sixteenth Revision Sheet 150** canceling **Fifteenth Revision Sheet 150**

On August 12, 2011, the Company filed with the Commission its annual Purchased Gas Adjustment (PGA). In that filing, the Company requested an increase in annual revenue of approximately \$1.1 million or about 1.53%.

In recent weeks, forward 30-day average natural gas costs, which impact planned hedges and the pricing of index volumes, have decreased to a level lower than what the Company including in its original filing. Taking into account the lower 30-day average results in a **revised** requested increase in annual revenue of approximately **\$0.7 million or about 0.98%**. Below is an updated table summarizing the proposed changes reflected in this filing:

<u>Service</u>	<u>Sch. No.</u>	<u>Commodity Change per therm</u>	<u>Demand Change per thm</u>	<u>Total Sch. 150 Change</u>	<u>Sch. 155 Amort. per therm</u>	<u>Total Rate Change per therm</u>	<u>Overall Percent Change</u>
General	101	(\$0.04304)	\$0.00690	(\$0.03614)	\$0.04697	\$0.01083	<b>1.10%</b>
Lg. General	111	(\$0.04304)	\$0.00690	(\$0.03614)	\$0.04697	\$0.01083	<b>1.40%</b>
Interruptible	131	(\$0.04304)	\$0.00000	(\$0.04304)	\$0.04777	\$0.00473	<b>0.81%</b>

Included below are revisions to certain sections of Section X (Commodity Costs) from the Company's original application, only updated for the changes included in this update (shown in **BOLD**):

As shown in the table above, the estimated commodity cost (WACOG) change is a *decrease* of **4.3** cents per therm. The proposed WACOG is **41.8** cents per therm compared to the present WACOG of 46.1 cents per therm included in rates.

The Company's natural gas procurement plan uses a diversified approach to procure gas for

the coming PGA year. While the plan generally incorporates a structured approach for the hedging portion of the portfolio, the Company exercises flexibility and discretion in all areas of the plan based on changes in the wholesale market. The Company typically meets with the Commission Staff semi-annually to discuss the state of the wholesale market and the status of the Company's procurement plan. In addition, the Company communicates with Staff when it believes it makes sense to deviate from its procurement plan and/or opportunities arise in the market.

Avista has been hedging gas on both a periodic and discretionary basis throughout 2011 for the forthcoming PGA year (thirteen months). Approximately 70% of estimated annual load requirements for the PGA year (October 2011 through October 2012) will be hedged at a fixed price, comprised of: 1) 32% of volumes hedged for a term of one year or less, 2) 18% of volumes from prior multi-year hedges, and 3) 20% of volumes from underground storage. Through July, the planned hedge volumes for the PGA year have been executed at a weighted average price of \$4.76 per dekatherm (\$0.476 per therm).

The Company used a 30-day historical average of forward prices (ending August 22, 2011) by supply basin to develop an estimated cost associated with index/spot purchases. The estimated monthly volumes to be purchased by basin are multiplied by the (30-day) average price for the corresponding month and basin. These index/spot volumes represent approximately 30% of estimated annual load requirements for the coming year and the annual weighted average price for these volumes is \$3.90 per dekatherm.

Available underground storage capacity at Jackson Prairie represents approximately 20% of annual load requirements (31% of load requirements during the December to March withdrawal period). The estimated weighted average cost for all storage volumes is \$3.91 per dekatherm. The Company also utilizes (optimizes) its underground storage capacity to provide additional benefits to customers beyond the winter/summer price differential and supply reliability.

If the Commission approves the Company's revised tariff the average residential or small commercial customer using 62 therms per month will see an increase of \$0.67 per month, or approximately 1.10%. The present bill for 62 therms is \$60.76 while the proposed bill is \$61.43.

In addition to the revised tariff sheet, the Company is including updated workpapers supporting the proposed revenue change. The Company requests that the proposed tariff sheets be made effective October 1, 2011. If you have any questions regarding this filing, please contact Patrick Ehrbar at (509) 495-8620 or Craig Bertholf at (509) 495-4124.

Sincerely,



Kelly Norwood  
Vice President, State and Federal Regulation

Enclosures

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that I have served Avista Corporation dba Avista Utilities' updated filing AVU-G-11-04 with Tariff IPUC No. 27 Natural Gas Service by mailing a copy thereof, postage prepaid to the following:

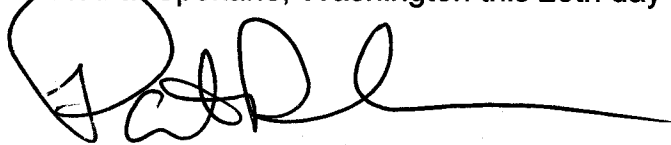
Jean D Jewell, Secretary  
Idaho Public Utilities Commission  
472 W. Washington Street  
Boise, ID 83720-5983

Paula Pyron  
Northwest Industrial Gas Users  
4113 Wolfberry Court  
Lake Oswego, OR 97035-1827

Chad Stokes  
Cable Huston Benedict Haagensen &  
Lloyd, LLP  
1001 SW 5th, Suite 2000  
Portland, OR 97204-1136

Curt Hibbard  
St. Joseph Regional Medical Center  
PO Box 816  
Lewiston, ID 83501

Dated at Spokane, Washington this 25th day of August 2011.



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Patrick Ehrbar  
State & Federal Regulation

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UTILITIES COMMISSION

**AVISTA UTILITIES**

**Case No. AVU-G-11-04**

**EXHIBIT "C"**

**Revised Workpapers**

**August 25, 2011**

Avista Utilities  
 State of Idaho  
 Calculation of Overall Rate Change

	GRC Annual Therms (Note 1)	Sch 150 Gas Cost Per Therm Inc <Dec>	Sch 150 Gas Cost Annual Inc <Dec>	Sch 156 Gas Cost Per Therm Inc <Dec>	Sch 156 Gas Cost Annual Inc <Dec>	Sch 155 Amortization Per Therm Inc <Dec>	Sch 155 Amortization Annual Inc <Dec>	Sch 155 Amortization Direct Chg <Refunds>	Total Sch 155 Amortization Inc <Dec>	Total Sch 155 Amortization Inc <Dec>
Schedule 101	54,179,195	(\$0.03614)	(\$1,958,036)			\$0.04697	\$2,544,797		\$2,544,797	\$566,761
Schedule 111/112	19,230,334	(\$0.03614)	(\$694,984)			\$0.04697	\$903,249		\$903,249	\$208,265
Schedule 131 (currently no customers)		(\$0.04304)				\$0.04777				
Schedule 132	437,629	(\$0.04304)	(\$18,836)							(\$18,836)
Schedule 146	3,687,960									
Customer 1										
Customer 2										
Customer 3										
Customer 4										
	<u>77,535,118</u>		<u>(\$2,671,856)</u>				<u>\$3,448,046</u>		<u>\$3,346,977</u>	<u>\$675,121</u>
										<u>\$68,644,000</u>
										<u>0.98%</u>

Total Annual GRC Weather Adjusted Revenue (Note 1)

Percent of Increase <Decrease>

Note 1 - From most recent General Rate Case (AVU-G-11-01)

Avista Utilities  
 State of Idaho  
 Average Increase Per Customer (From Last GRC)

Sch	Average Mo. Usage Per Cust.	Present Rate	Total Present Cost	Proposed Rate	Total Proposed Cost	Estimated Monthly Increase	Estimated Increase Percentage
101	62	\$0.91553	\$56.76	\$0.92636	\$57.43		
	Basic Charge	\$4.00	\$4.00		\$4.00		
			<u>\$60.76</u>		<u>\$61.43</u>	\$0.67	1.10%
111	2,023						
	First 200	\$0.93198	\$186.40	\$0.94281	\$188.56		
	Next 800	\$0.79960	\$639.68	\$0.81043	\$648.35		
	1,0001 - 10,000	\$0.72499	\$741.66	\$0.73582	\$752.74		
	Over 10,000	\$0.67583	\$675.83	\$0.68666	\$686.66		
			<u>\$1,567.74</u>		<u>\$1,589.65</u>	\$21.91	1.40%
131		\$0.58391		\$0.58864			0.81%
132	36,469	\$0.66482	\$24,245.32	\$0.62178	\$22,675.69	(\$1,569.63)	-6.47%

Avista Utilities  
 Calculation of Idaho Proposed Rates

Sch No.	Description	Present Rate	Proposed Schedule 150	Proposed Schedule 155	Proposed Schedule 156	Present Schedule 191 (DSM)	Present Schedule 199 (DSIT)	Total Proposed Rate
101	General	\$0.37515	\$0.52973	(\$0.02885)		\$0.05762	(\$0.00729)	\$0.92636
111	Large General							
	First 200	\$0.39516	\$0.52973	(\$0.02885)		\$0.05038	(\$0.00361)	\$0.94281
	Next 800	\$0.26278	\$0.52973	(\$0.02885)		\$0.05038	(\$0.00361)	\$0.81043
	Next 9,000	\$0.18817	\$0.52973	(\$0.02885)		\$0.05038	(\$0.00361)	\$0.73582
	Over 10,000	\$0.13901	\$0.52973	(\$0.02885)		\$0.05038	(\$0.00361)	\$0.68666
112	Large General							
	First 200	\$0.39516	\$0.52973			\$0.05038	(\$0.00361)	\$0.97166
	Next 800	\$0.26278	\$0.52973			\$0.05038	(\$0.00361)	\$0.83928
	Next 9,000	\$0.18817	\$0.52973			\$0.05038	(\$0.00361)	\$0.76467
	Over 10,000	\$0.13901	\$0.52973			\$0.05038	(\$0.00361)	\$0.71551
131	Interruptible	\$0.16647	\$0.41797	(\$0.03314)		\$0.04020	(\$0.00286)	\$0.58864
132	Interruptible	\$0.16647	\$0.41797			\$0.04020	(\$0.00286)	\$0.62178
146	Transportation	\$0.10559					(\$0.00159)	\$0.10400

Avista Utilities  
 Calculation of Idaho Present Rates

Sch No.	Description	Present Tariff Rate	Present Schedule 150	Present Schedule 155	Present Schedule 191 (DSM)	Present Schedule 199 (DSIT)	Total Present Rate
101	General	\$0.37515	\$0.56587	(\$0.07582)	\$0.05762	(\$0.00729)	\$0.91553
111	Large General						
	First 200	\$0.39516	\$0.56587	(\$0.07582)	\$0.05038	(\$0.00361)	\$0.93198
	Next 800	\$0.26278	\$0.56587	(\$0.07582)	\$0.05038	(\$0.00361)	\$0.79960
	1,0001 - 10,000	\$0.18817	\$0.56587	(\$0.07582)	\$0.05038	(\$0.00361)	\$0.72499
	Over 10,000	\$0.13901	\$0.56587	(\$0.07582)	\$0.05038	(\$0.00361)	\$0.67583
112	Large General						
	First 200	\$0.39516	\$0.56587		\$0.05038	(\$0.00361)	\$1.00780
	Next 800	\$0.26278	\$0.56587		\$0.05038	(\$0.00361)	\$0.87542
	1,0001 - 10,000	\$0.18817	\$0.56587		\$0.05038	(\$0.00361)	\$0.80081
	Over 10,000	\$0.13901	\$0.56587		\$0.05038	(\$0.00361)	\$0.75165
131	Interruptible	\$0.16647	\$0.46101	(\$0.08091)	\$0.04020	(\$0.00286)	\$0.58391
132	Interruptible	\$0.16647	\$0.46101		\$0.04020	(\$0.00286)	\$0.66482
146	Transportation	\$0.10559				(\$0.00159)	\$0.10400



Avista Utilities  
 State of Idaho  
 Recap of Rate Changes Including GRF

Previous Rate	Proposed Rate	Increase <Decrease>
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Schedule 150 (Gas Costs)

Schedule 101	\$0.56587	\$0.52973	(\$0.03614)
Schedule 111	\$0.56587	\$0.52973	(\$0.03614)
Schedule 112	\$0.56587	\$0.52973	(\$0.03614)
Schedule 131	\$0.46101	\$0.41797	(\$0.04304)
Schedule 132	\$0.46101	\$0.41797	(\$0.04304)
Schedule 146	\$0.00000	\$0.00000	\$0.00000

Schedule 156 (Gas Costs)

Schedule 101	\$0.00000	\$0.00000	\$0.00000
Schedule 111	\$0.00000	\$0.00000	\$0.00000
Schedule 112	\$0.00000	\$0.00000	\$0.00000
Schedule 131	\$0.00000	\$0.00000	\$0.00000
Schedule 132	\$0.00000	\$0.00000	\$0.00000
Schedule 146	\$0.00000	\$0.00000	\$0.00000

Schedule 155 (Gas Cost Amortization)

Schedule 101	(\$0.07582)	(\$0.02885)	\$0.04697
Schedule 111	(\$0.07582)	(\$0.02885)	\$0.04697
Schedule 112	\$0.00000	\$0.00000	\$0.00000
Schedule 131	(\$0.08091)	(\$0.03314)	\$0.04777
Schedule 132	\$0.00000	\$0.00000	\$0.00000
Schedule 146	\$0.00000	\$0.00000	\$0.00000

Combined Schedule 150, 155 & 156

Schedule 101	\$0.49005	\$0.50088	\$0.01083
Schedule 111	\$0.49005	\$0.50088	\$0.01083
Schedule 112	\$0.56587	\$0.52973	(\$0.03614)
Schedule 131	\$0.38010	\$0.38483	\$0.00473
Schedule 132	\$0.46101	\$0.41797	(\$0.04304)
Schedule 146	\$0.00000	\$0.00000	\$0.00000

Avista Utilities  
 State of Idaho - Weighted Average Cost of Gas  
 For 10/1/11 - 10/31/12 (13 Months)

	Annual System Billing Determinants (Therms)	13 Mos System Billing Determinants (Therms)	Rate Per Therm	System Total Cost	Idaho Demand Costs (1) 30.420%	Idaho Commodity Costs (2) 30.358%
<b>NORTHWEST PIPELINE</b>						
TF-2 Demand Charge	29,140,920	31,569,330	\$0.037984	\$1,199,129	\$364,775	
TF-2 Variable Transportation Charge		54,337,250	\$0.003000	\$163,012		\$49,487
SGS-1 Commodity Washington		38,336,470	\$0.390500	\$14,970,392		
Idaho		16,000,780	\$0.390500	\$6,248,305		\$6,248,305
TF-1 Demand Charge	559,621,000	606,256,083	\$0.037984	\$23,028,031	\$7,005,127	
End User Capacity Releases	2,555,000	2,767,917	\$0.037984	\$105,136		
Variable Transportation Charge		85,582,210	\$0.003190	\$273,007		\$82,879
<b>CANADIAN PIPELINES</b>						
TCPL Alberta (NOVA) Demand	345,375,290	378,263,670	\$0.01978	\$7,483,132	\$2,276,369	
TCPL - BC (ANG - Foothills)	52,564,015	57,028,356	\$0.06259	\$3,569,676	\$1,085,895	
GTN Demand		363,275,760	\$0.00908	\$3,298,474	\$1,003,396	
GTN Variable Transportation Charge		125,000,000	\$0.00058	\$72,500		\$22,010
Spectra Energy - Westcoast Energy	29,234,170	31,670,351	\$0.04456	\$1,411,199	\$429,287	
<b>OTHER</b>						
Gas Purchases		64,215,200	\$0.45071	\$28,942,433		\$28,942,433
Capacity Releases				(\$10,800,000)	(\$3,285,360)	
Terasen Reservation Credit				(\$6,500,000)		(\$1,973,270)
GRI Funding						\$32,000
<b>Total</b>		<u>118,552,450</u>		<u>\$73,464,426</u>	<u>\$8,879,489</u>	<u>\$33,403,844</u>
		<b>Estimated Therms</b>			<u>79,746,077</u>	<u>80,216,022</u>
		Proposed WACOG		\$0.52777	\$0.11135	\$0.41642
		Gross Revenue Factor (GRF)		100.3718%	100.3718%	100.3718%
		Proposed WACOG Including GRF		\$0.52973	\$0.11176	\$0.41797
		Present Gas Costs Including GRF		\$0.56587	\$0.10486	\$0.46101
		Rate Change Including GRF		(\$0.03614)	\$0.00690	(\$0.04304)

Note 1 - Based on 5 day peak study  
 Note 2 - Annual Commodity Percentage

Sch 101  
 Sch 101  
 Sch 111  
 Sch 111  
 Sch 112  
 Sch 112  
 Sch 131  
 Sch 132

Avista Utilities  
State of Idaho  
Estimated Commodity WACOG  
(Based on 30 Day Average Forward Price at 8/22/2011)

	2011	2012	Executed Hedged Volumes	Planned Hedged Volumes	Index Volumes	Idaho Purchased Volumes	Transport Fuel Volumes	Total Idaho Delivered Volumes	Cost of Executed Hedged Volumes	Cost of Planned Hedged Volumes	Total Cost of Hedged Volumes	Cost of Index Volumes	Net Idaho Comm. Costs	Idaho Purchase WACOG
October	2,774,020		2,730,220	5,504,240	(85,100)	5,419,140	\$1,356,225	\$191,436	\$1,556,225	\$996,388	\$2,352,613	\$0.43413		
November	4,755,370		4,402,370	9,664,820	(143,300)	9,521,520	\$2,484,231	\$191,436	\$2,675,667	\$1,661,998	\$4,337,665	\$0.45556		
December	4,801,180		1,929,020	7,242,170	(137,000)	7,105,170	\$2,508,160	\$203,163	\$2,711,323	\$765,486	\$3,476,809	\$0.48934		
January	4,625,840		439,630	5,558,740	(123,120)	5,435,620	\$2,416,562	\$198,403	\$2,614,965	\$176,828	\$2,791,793	\$0.51361		
February	3,984,860		2,518,690	6,943,610	(113,040)	6,830,570	\$2,093,692	\$177,182	\$2,270,874	\$1,014,107	\$3,284,981	\$0.48092		
March	3,820,540		1,962,770	6,133,940	(66,000)	6,067,940	\$2,069,614	\$140,085	\$2,209,699	\$784,170	\$2,993,869	\$0.49339		
April	2,212,350		2,886,250	5,888,730	(84,720)	5,804,010	\$926,194	\$309,250	\$1,235,444	\$1,129,659	\$2,365,103	\$0.40749		
May	1,296,960		1,587,950	3,533,390	(49,780)	3,483,610	\$530,231	\$251,668	\$781,899	\$616,265	\$1,398,164	\$0.40135		
June	793,600		933,600	2,362,080	(32,960)	2,329,120	\$320,791	\$247,222	\$568,013	\$363,542	\$931,555	\$0.39996		
July	903,690		487,180	2,113,820	(29,950)	2,083,870	\$369,246	\$283,455	\$652,701	\$191,014	\$843,715	\$0.40488		
August	889,240		532,560	2,133,190	(30,220)	2,102,970	\$363,345	\$280,508	\$643,853	\$209,992	\$853,845	\$0.40602		
September	881,170		1,018,930	2,605,040	(36,190)	2,568,850	\$360,046	\$279,319	\$639,365	\$403,734	\$1,043,099	\$0.40606		
October	2,076,800		2,945,640	5,541,640	(78,830)	5,462,810	\$878,834	\$208,311	\$1,087,145	\$1,181,834	\$2,268,979	\$0.41535		
	33,815,620	7,034,980	24,374,810	65,225,410	(1,010,210)	64,215,200	\$16,677,171	\$2,770,002	\$19,447,173	\$9,495,017	\$28,942,190	\$0.45071		

Avista Utilities  
 State of Idaho  
 Total Gas Costs Without GRF  
 For 10/1/11 - 10/31/12 (13 Months)

	Demand	Commodity	Total
<b>Proposed Gas Costs Before GRF</b>			
Schedules 101 - 112	\$0.11135	\$0.41642	\$0.52777
Schedules 131 - 132		\$0.41642	\$0.41642
<b>Present Gas Costs Before GRF</b>			
Schedules 101 - 112	\$0.10421	\$0.45817	\$0.56238
Schedules 131 - 132		\$0.45817	\$0.45817
<b>Increase &lt;Decrease&gt; Before GRF</b>			
Schedules 101 - 112	\$0.00714	(\$0.04175)	(\$0.03461)
Schedules 131 - 132		(\$0.04175)	(\$0.04175)
<b>Proposed Gas Costs Including GRF</b>			
Schedules 101 - 112	\$0.11176	\$0.41797	\$0.52973
Schedules 131 - 132		\$0.41797	\$0.41797
<b>Present Gas Costs Including GRF</b>			
Schedules 101 - 112	\$0.10486	\$0.46101	\$0.56587
Schedules 131 - 132		\$0.46101	\$0.46101
<b>Increase &lt;Decrease&gt; Including GRF</b>			
Schedules 101 - 112	\$0.00690	(\$0.04304)	(\$0.03614)
Schedules 131 - 132		(\$0.04304)	(\$0.04304)

Avista Utilities  
 State of Idaho  
 Northwest Pipeline

Contract Number	Rate Schedule	Rate Effective Date	Contract Demand (Dth's)	Number of Days	Annual Contract Demand (Dth's)	Daily Rate (Note 1)	Annual System Costs	13 Month System Costs
100010	TF-1 Firm Transportation	8/1/10	133,270	366	48,776,820	\$0.37984	\$18,527,387	\$20,071,336
100164	TF-1 Firm Transportation	8/1/10	10,000	366	3,660,000	\$0.37984	\$1,390,214	\$1,506,065
100314	TF-2 Jackson Prairie	8/1/10	7,962	366	2,914,092	\$0.37984	\$1,106,889	\$1,199,130
136948	TF-1 Firm Transportation	8/1/10	5,000	366	1,830,000	\$0.37984	\$695,107	\$753,033
136950	TF-1 Firm Transportation	8/1/10	5,330	366	1,950,780	\$0.37984	\$740,984	\$802,733
Total Firm Transportation					<u>59,131,692</u>		<u>\$ 22,460,581</u>	<u>\$ 24,332,297</u>
Less: TF-2 Jackson Prairie					(2,914,092)		(1,106,889)	(\$1,199,130)
Less: End User Capacity Releases					(255,500)		(97,049)	(\$105,136)
Net TF-1 Firm Transportation					<u>55,962,100</u>		<u>\$ 21,256,643</u>	<u>\$ 23,028,031</u>

Note 1 - From NWP First Revised Sheet No. 5, Fifth Revised Volume No. 1  
 TF-1, Large Customer, System-Wide (MMBTu) effective 7/21/11

Avista Utilities  
 State of Idaho  
 Gas Transmission NW Corporation

	FTS-1 F-00177 (Oct - Mar)	FTS-1 F-00177 (Apr - Sept)	FTS-1 F-00178	FTS-1 F-002591	System Total
MMBTu's	54,823	30,000	20,782	25,000	
Number of Effective Days (13 Mos)	214	214	397	397	
13 Months MMBTu's	<u>11,732,122</u>	<u>6,420,000</u>	<u>8,250,454</u>	<u>9,925,000</u>	<u>36,327,576</u>
10/1/11 - 12/31/11 Volumes	5,043,716	2,760,000	1,911,944	2,300,000	12,015,660
1/1/12 - 10/31/12 Volumes	6,688,406	3,660,000	6,338,510	7,625,000	24,311,916
	<u>11,732,122</u>	<u>6,420,000</u>	<u>8,250,454</u>	<u>9,925,000</u>	<u>36,327,576</u>
Daily Non-Mileage Rate (Note 1)	\$0.036632	\$0.036632	\$0.036632	\$0.036632	
Daily Non-Mileage Rate (Note 2)	\$0.039196	\$0.039196	\$0.039196	\$0.039196	
Mileage Rate (Note 1)	\$0.000463	\$0.000463	\$0.000463	\$0.000463	
Mileage	103.39	102.96	117.22	108.29	
Total Mileage Rate	<u>\$0.047870</u>	<u>\$0.047670</u>	<u>\$0.054270</u>	<u>\$0.050140</u>	
Mileage Rate (Note 2)	\$0.000498	\$0.000498	\$0.000498	\$0.000498	
Mileage	103.39	102.96	117.22	108.29	
Total Mileage Rate	<u>\$0.051490</u>	<u>\$0.051270</u>	<u>\$0.058380</u>	<u>\$0.053930</u>	
Fixed 13 Month Amount	\$446,920	\$244,561	\$318,482	\$383,124	1,393,087
13 Month Mileage Based Amount	\$585,829	\$319,217	\$473,803	\$526,538	1,905,387
Total 13 Month Amount	<u>\$1,032,749</u>	<u>\$563,778</u>	<u>\$792,285</u>	<u>\$909,662</u>	<u>\$3,298,474</u>

Note 1 - Gas Transmission NW, Fourth Revised Volume No. 1-A, Part 4.1  
 Effective 5/04/11

Note 2 - Gas Transmission NW, Fourth Revised Volume No. 1-A, Part 4.1  
 Proposed to be effective 1/1/12

Avista Utilities  
 State of Idaho  
 TransCanada Pipeline - Foothills (ANG)

	Daily Contract Demand (Gj)	No. of Mos	Annual Contract Demand (Gj)	Daily Mileage Rate (Note 1)	Miles	Annual Mileage Costs	13 Months Mileage Costs
AVA - F3 (Firm)	31,100	12	373,200	\$0.01585217	170.7	\$1,009,866	\$1,094,022
WWP - FI (Firm)	58,284	6	349,704	\$0.01585217	170.7	\$946,287	\$1,104,002
WWP - FI (Firm)	31,892	6	191,352	\$0.01585217	170.7	\$517,792	\$604,091
AVA-F2	7,159	6	42,954	\$0.01585217	170.7	\$116,232	\$135,604
AVA-F2	22,508	12	270,096	\$0.01585217	170.7	\$730,871	\$791,777
WWP - F3 (Firm)	16,441	12	197,292	\$0.01585217	170.7	\$533,865	\$578,354
WWP - F3 (Firm)	<u>16,817</u>	12	<u>201,804</u>	<u>\$0.01585217</u>	170.7	<u>\$546,075</u>	<u>\$591,581</u>
	184,201		1,626,402			\$4,400,988	\$4,899,431
Canadian Exchange Rate						100%	100%
						\$4,400,988	\$4,899,431
Less: Oregon Portion	<u>47,705</u>					<u>\$1,139,790</u>	<u>\$1,329,755</u>
Total	136,496					<u>\$3,261,198</u>	<u>\$3,569,676</u>
Annualized Therms							
GJ to Dth Conversion Factor	<u>1.055056</u>						
Dth Per Day	144,011						
Days	365						
WA/ID Annualized Therms	<u>52,564,015</u>						

Note 1 - FT Firm Service Rate, effective January 1, 2011 (Canadian cents/Gj/Km/Month)

Avista Utilities  
 State of Idaho  
 TCPL BC (NOVA) Demand Calculation

Contract No.	Contract Demand (Gj)	Number of Days	Annual Contract Demand (GJ)	Monthly Mileage Rate (Note 1)	Monthly Mileage Rate	Monthly Mileage Rate	Annual Mileage Costs In Canadian Dollars	Exchange Rate	Annual Mileage Costs In U.S. Dollars	13 Month Mileage Costs In U.S. Dollars	Annual Contract Demand (Dth)	13 Month Contract Demand (Dth)
2005-18440-2 (Firm)	1,077	365	393,105	\$5.373	\$0.176647	\$0.176647	\$69,441	100%	\$69,441	\$75,228	372,592	403,641
2005-18440-2 (Firm)	17,175	365	6,268,875	\$5.373	\$0.176647	\$0.176647	\$1,107,378	100%	\$1,107,378	\$1,199,660	5,941,746	6,436,892
2005-19143-7 (Firm)	12,781	365	4,665,065	\$5.373	\$0.176647	\$0.176647	\$824,070	100%	\$824,070	\$892,743	4,421,628	4,790,097
2005-19143-8 (Firm)	15,266	365	5,572,090	\$5.373	\$0.176647	\$0.176647	\$984,293	100%	\$984,293	\$1,066,317	5,281,322	5,721,432
2005-19143-8 (Firm)	7,033	365	2,567,045	\$5.373	\$0.176647	\$0.176647	\$453,461	100%	\$453,461	\$491,249	2,433,089	2,635,846
2005-19143-9 (Firm)	1,066	365	389,090	\$5.373	\$0.176647	\$0.176647	\$68,732	100%	\$68,732	\$74,460	368,786	399,518
2005-19144-0 (Firm)	61,410	365	22,414,650	\$5.373	\$0.176647	\$0.176647	\$3,959,481	100%	\$3,959,481	\$4,289,438	21,244,986	23,015,402
2005-19144-0 (Firm)	5,483	365	2,001,295	\$5.373	\$0.176647	\$0.176647	\$353,523	100%	\$353,523	\$382,983	1,896,861	2,054,933
2005-21322-4 (Firm)	33,276	151	5,024,676	\$7.089	\$0.233080	\$0.233080	\$1,179,531	100%	\$1,179,531	\$1,651,343	4,762,473	5,714,968
			<u>49,295,891</u>				<u>\$ 8,999,910</u>		<u>\$ 8,999,910</u>	<u>\$ 10,123,421</u>	<u>46,723,483</u>	<u>51,172,729</u>
							Washington/Idaho Portion		\$ 6,652,643	\$ 7,483,132	34,537,529	37,826,367
							Oregon Portion		\$2,347,267	\$2,640,289	12,185,954	13,346,362
									<u>\$ 8,999,910</u>	<u>\$ 10,123,421</u>	<u>46,723,483</u>	<u>51,172,729</u>

Note 1 - Rate Schedule FT-D expressed in GJ, effective 1/1/11



Avista Utilities  
 State of Idaho  
 Westcoast Energy - Demand Calculation

Rate Schedule FT-D, Appendix A, Effective 4/1/11	
Demand Rate per month (C\$) (10 cubed/m cubed)	\$492.71
Daily Demand (*12 mos/366 days)	\$16.1544
Convert to GJ (/38.25)	\$0.422338
Convert to MMBtu's (*1.055056)	\$0.445590
Convert to U.S. Dollars	100%
	<u>\$0.445590</u>
Billing Determinants	
Contract Demand E3M3	220.32
Number of Days	<u>366</u>
Annual Contract Demand E3M3	80,637.1
Conversion Factor GJ	<u>38.25</u> 3,084,369
Conversion Factor Dth	1.055056 <u>2,923,417</u>
Total Annual Costs	<u>\$1,302,645</u>
Total 13 Months Costs (Annual Costs / 12Mos * 13Mos)	<u><u>\$1,411,199</u></u>

Avista Utilities  
 State of Idaho  
 Budget Information

	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Total
<b>Therms</b>														
Schedule 101	3,577,303	6,796,882	9,156,578	8,778,247	7,078,475	6,073,804	4,385,877	2,357,918	1,508,835	1,254,356	1,418,985	1,570,635	3,576,263	57,534,158
Schedule 111	1,810,187	2,691,202	3,055,566	2,784,979	2,338,155	1,988,678	1,372,997	1,086,384	792,190	808,245	651,268	977,272	1,854,796	22,211,919
Schedule 132	31,644	33,444	36,309	55,340	46,173	47,785	45,140	39,316	28,109	21,270	32,723	20,934	31,758	469,945
<b>Total Sales</b>	<b>5,419,134</b>	<b>9,521,528</b>	<b>12,248,453</b>	<b>11,618,566</b>	<b>9,462,803</b>	<b>8,110,267</b>	<b>5,804,014</b>	<b>3,483,618</b>	<b>2,329,134</b>	<b>2,083,871</b>	<b>2,102,976</b>	<b>2,568,841</b>	<b>5,462,817</b>	<b>80,216,022</b>
<b>Schedule 146</b>														
<b>Schedule 147</b>														
<b>Schedule 159</b>														
<b>Schedule 169</b>														
<b>Customers</b>														
Schedule 101	75,629	75,629	75,629	75,629	75,629	75,629	75,629	75,629	75,629	75,629	75,629	75,629	75,629	983,177
Schedule 111	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	14,222
Schedule 132	1	1	1	1	1	1	1	1	1	1	1	1	1	13
Schedule 146														
Schedule 147														
<b>Schedule 159/169</b>	<b>76,724</b>	<b>76,724</b>	<b>76,724</b>	<b>76,724</b>	<b>76,724</b>	<b>76,724</b>	<b>76,724</b>	<b>76,724</b>	<b>76,724</b>	<b>76,724</b>	<b>76,724</b>	<b>76,724</b>	<b>76,724</b>	<b>997,412</b>

Avista Utilities  
 State of Idaho  
 Recap of Changes To Schedule 150/156  
 Anticipated Effect Date 10/1/11

CENTS PER THERM

Commodity	Demand Charge	Total
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Schedule 101

Current Rate	0.46101	0.10486	0.56587
Proposed Incr<Decr>	(0.04304)	0.00690	(0.03614)
Proposed Rate	0.41797	0.11176	0.52973

Schedule 111

Current Rate	0.46101	0.10486	0.56587
Proposed Incr<Decr>	(0.04304)	0.00690	(0.03614)
Proposed Rate	0.41797	0.11176	0.52973

Schedule 112

Current Rate	0.46101	0.10486	0.56587
Proposed Incr<Decr>	(0.04304)	0.00690	(0.03614)
Proposed Rate	0.41797	0.11176	0.52973

Schedule 131

Current Rate	0.46101		0.46101
Proposed Incr<Decr>	(0.04304)		(0.04304)
Proposed Rate	0.41797		0.41797

Schedule 132

Current Rate	0.46101		0.46101
Proposed Incr<Decr>	(0.04304)		(0.04304)
Proposed Rate	0.41797		0.41797

Schedule 146

Current Rate			
Proposed Incr<Decr>			
Proposed Rate			

Avista Utilities  
State of Idaho  
Calculation of Changes to Schedule 155

Current Rate Incr <Decr>	Proposed Rate Incr <Decr>	Total Proposed Incr <Decr>
--------------------------------	---------------------------------	----------------------------------

Firm Customers, Schs 101 & 111

(\$0.07582)

(\$0.02885)

\$0.04697

Firm Customers, Schedules 112

Interruptible Customers, Schedules 131

(\$0.08091)

(\$0.03314)

\$0.04777

Interruptible Customers, Schedules 132

Transportation Customers, Schedules 146

Avista Utilities  
 Idaho Gas Tracker  
 Calculation of New Amortization Rate  
 Schedule 155

	All Firm Customers	All Sales Customers	Amortization Rate Before GRF	Revenue Adjustment	Total Amortization Rate
Schedule 101	\$0.00428	(\$0.03302)	(\$0.02874)	(\$0.00011)	(\$0.02885)
Schedule 111	\$0.00428	(\$0.03302)	(\$0.02874)	(\$0.00011)	(\$0.02885)
Schedule 112					
Schedule 131		(\$0.03302)	(\$0.03302)	(\$0.00012)	(\$0.03314)
Schedule 132					

Avista Utilities  
 Idaho Gas Tracker  
 Balances at 6/30/11

	Unamortized Deferrals At 6/30/11 (Acct 191000)	Current Deferrals At 6/30/11 (Acct 191010)	Total	Adjustments	Total
All Firm Customers	1,779,700.67	(1,439,952.56)	339,748.11		339,748.11
All Sales Customers	(2,480,406.48)	(141,932.88)	(2,622,339.36)		(2,622,339.36)
Customer 1	(57,503.42)	(1,017.37)	(58,520.79)		(58,520.79)
Customer 2	(22.44)	(78.37)	(100.81)		(100.81)
Customer 3	(3,437.77)		(3,437.77)		(3,437.77)
Customer 4	(37,087.85)	(1,922.16)	(39,010.01)		(39,010.01)
	<u>(798,757.29)</u>	<u>(1,584,903.34)</u>	<u>(2,383,660.63)</u>		<u>(2,383,660.63)</u>

Avista Utilities  
Idaho Gas Tracker  
Calculation of Amortization Rate  
Firm Customers (Schedules 101 & 111)

		Estimated Sch 101 Therms	Estimated Sch 111 Therms	Total Estimated Therms	Amortization \$0.00428	Interest 1.00%	Balance To Be Amortized
							\$339,748.11
October	2011	3,577,303	1,810,187	5,387,490	(\$23,058.46)	\$273.52	316,963.17
November		6,796,882	2,691,202	9,488,084	(40,609.00)	247.22	276,601.39
December	2012	9,156,578	3,055,566	12,212,144	(52,267.98)	208.72	224,542.13
January		8,778,247	2,784,979	11,563,226	(49,490.61)	166.50	175,218.02
February		7,078,475	2,338,155	9,416,630	(40,303.18)	129.22	135,044.06
March		6,073,804	1,988,678	8,062,482	(34,507.42)	98.16	100,634.80
April		4,385,877	1,372,997	5,758,874	(24,647.98)	73.59	76,060.41
May		2,357,918	1,086,384	3,444,302	(14,741.61)	57.24	61,376.04
June		1,508,835	792,190	2,301,025	(9,848.39)	47.04	51,574.69
July		1,254,356	808,245	2,062,601	(8,827.93)	39.30	42,786.06
August		1,418,985	651,268	2,070,253	(8,860.68)	31.96	33,957.34
September		1,570,635	977,272	2,547,907	(10,905.04)	23.75	23,076.05
October	2012	3,576,263	1,854,796	5,431,059	(23,244.93)	9.54	(159.34)
		<u>57,534,158</u>	<u>22,211,919</u>	<u>79,746,077</u>	<u>(\$341,313.21)</u>	<u>\$1,405.76</u>	

Avista Utilities  
 Idaho Gas Tracker  
 Calculation of Amortization Rate  
 Sales Customers (Schedules 101, 111 & 131)

		Estimated Sch 101 Therms	Estimated Sch 111 Therms	Estimated Sch 131 Therms	Total Estimated Therms	Amortization (\$0.03302)	Interest 1.00%	Balance To Be Amortized
								(\$2,622,339.36)
October	2011	3,577,303	1,810,187		5,387,490	\$177,894.92	(\$2,111.16)	(2,446,555.60)
November		6,796,882	2,691,202		9,488,084	313,296.53	(1,908.26)	(2,135,167.33)
December		9,156,578	3,055,566		12,212,144	403,244.99	(1,611.29)	(1,733,533.63)
January	2012	8,778,247	2,784,979		11,563,226	381,817.72	(1,285.52)	(1,353,001.43)
February		7,078,475	2,338,155		9,416,630	310,937.12	(997.94)	(1,043,062.25)
March		6,073,804	1,988,678		8,062,482	266,223.16	(758.29)	(777,597.38)
April		4,385,877	1,372,997		5,758,874	190,158.02	(568.77)	(588,008.13)
May		2,357,918	1,086,384		3,444,302	113,730.85	(442.62)	(474,719.90)
June		1,508,835	792,190		2,301,025	75,979.85	(363.94)	(399,103.99)
July		1,254,356	808,245		2,062,601	68,107.09	(304.21)	(331,301.11)
August		1,418,985	651,268		2,070,253	68,359.75	(247.60)	(263,188.96)
September		1,570,635	977,272		2,547,907	84,131.89	(184.27)	(179,241.34)
October	2012	3,576,263	1,854,796		5,431,059	179,333.57	(74.65)	17.58
		<u>57,534,158</u>	<u>22,211,919</u>		<u>79,746,077</u>	<u>\$2,633,215.46</u>	<u>(\$10,858.52)</u>	



Avista Utilities  
Idaho Gas Tracker  
Revenue Adjustment Factor  
From General Rate Case AVU-G-11-01, Filed 7/05/11

Commission Fees	\$0.002039	
Uncollectibles	<u>\$0.001665</u>	
		<u>\$0.003704</u>
Calculation of Revenue Adjustment Factor		
$1 / (1 - 0) =$		<u>1.003718</u>

Avista Utilities														
State of Idaho														
Account 191000 Detail														
	6/30/10	7/31/10	7/31/10	7/31/10	7/31/10	8/31/10	8/31/10	8/31/10	8/31/10	8/31/10	8/31/10	8/31/10	8/31/10	8/31/10
	Balance	Amortization	Interest	Balance	Amortization	Interest	Balance	Amortization	Interest	Balance	Amortization	Interest	Balance	Balance
Firm Customers	785,153.31	42,170.73	671.87	827,995.91			43,618.89		708.17	872,322.97				
All Sales Customers	(5,032,313.69)	222,658.41	(4,100.82)	(4,813,756.10)			230,304.54		(3,915.50)	(4,587,367.06)				
Interstate Asphalt - Sandpoint														
Interstate Asphalt - Hayden														
Lignetics	(6,735.52)		(5.61)	(6,741.13)					(5.62)	(6,746.75)				
North Idaho Energy Logs	(17,916.00)		(14.93)	(17,930.93)					(14.94)	(17,945.87)				
St. Joseph	(55,304.41)		(46.09)	(55,350.50)					(46.13)	(55,396.63)				
Total	(4,327,116.31)	264,829.14	(3,495.58)	(4,065,782.75)	273,923.43	(3,274.02)				(3,795,133.34)				

Avista Utilities														
State of Idaho														
Account 191000 Detail														
														PGA
														Transfer
		9/30/10	9/30/10	9/30/10	10/31/10	10/31/10	10/31/10	10/31/10	10/31/10	10/31/10	Balance	Balance		Acct 191010
		Amortization	Interest	Balance	Amortization	Interest	Amortization	Interest	Amortization	Interest				
Firm Customers		55,517.68	750.06	928,590.71	106,826.22	818.33	106,826.22	818.33	1,036,235.26	1,079,822.07				
All Sales Customers		293,129.34	(3,700.67)	(4,297,938.39)	564,034.69	(3,346.60)	(3,737,250.30)	(3,346.60)	(3,737,250.30)	(4,014,176.94)				
Interstate Asphalt - Sandpoint														
Interstate Asphalt - Hayden													(58,764.48)	
Lignetics			(5.62)	(6,752.37)		(5.63)		(5.63)	(6,758.00)	61.25				
North Idaho Energy Logs			(14.95)	(17,960.82)		(14.96)		(14.96)	(17,975.78)					
St. Joseph			(46.16)	(55,442.79)		(46.20)		(46.20)	(55,488.99)	(43,385.78)				
<b>Total</b>		<b>348,647.02</b>	<b>(3,017.34)</b>	<b>(3,449,503.66)</b>	<b>670,860.91</b>	<b>(2,595.06)</b>	<b>(2,781,237.81)</b>	<b>(2,595.06)</b>	<b>(2,781,237.81)</b>	<b>(3,036,443.88)</b>				

Avista Utilities													
State of Idaho													
Account 191000 Detail													
	Large	11/30/10	11/30/10	11/30/10	11/30/10	11/30/10	11/30/10	11/30/10	11/30/10	11/30/10	11/30/10	11/30/10	12/31/10
	Customer	Amortization	Interest	Balance	Amortization	Interest	Balance	Amortization	Interest	Balance	Amortization	Interest	Balance
	Refunds												
Firm Customers		(67,688.17)	1,735.18	2,050,104.34	(57,798.78)	1,684.34	1,993,989.90						1,993,989.90
All Sales Customers		780,342.85	(6,169.76)	(6,977,254.15)	968,289.43	(5,410.92)	(6,014,375.64)						(6,014,375.64)
Interstate Asphalt - Sandpoint													
Interstate Asphalt - Hayden	1,642.98		(47.60)	(57,169.10)		(47.64)	(57,216.74)						(57,216.74)
Lignetics	6,674.47		(0.02)	(22.30)		(0.02)	(22.32)						(22.32)
North Idaho Energy Logs	14,560.85		(2.85)	(3,417.78)		(2.85)	(3,420.63)						(3,420.63)
St. Joseph	62,033.25		(30.70)	(36,872.22)		(30.73)	(36,902.95)						(36,902.95)
Total	84,911.55	712,654.68	(4,515.75)	(5,024,631.21)	910,490.65	(3,807.82)	(4,117,948.38)						(4,117,948.38)

Avista Utilities													
State of Idaho													
Account 191000 Detail													
	1/31/11	1/31/11	1/31/11	1/31/11	1/31/11	2/28/11	2/28/11	2/28/11	2/28/11	2/28/11	2/28/11	3/31/11	
	Amortization	Interest	Balance	Amortization	Interest	Balance	Amortization	Interest	Balance	Amortization	Interest	Balance	Amortization
Firm Customers	(61,120.49)	1,636.19	1,934,505.60	(53,450.92)	1,589.82	1,882,644.50	(43,308.72)						
All Sales Customers	971,284.37	(4,607.28)	(5,047,698.55)	849,404.77	(3,852.50)	(4,202,146.28)	688,232.08						
Interstate Asphalt - Sandpoint													
Interstate Asphalt - Hayden		(47.68)	(57,264.42)		(47.72)	(57,312.14)							
Lignetics		(0.02)	(22.34)		(0.02)	(22.36)							
North Idaho Energy Logs		(2.85)	(3,423.48)		(2.85)	(3,426.33)							
St. Joseph		(30.75)	(36,933.70)		(30.78)	(36,964.48)							
Total	910,163.88	(3,052.39)	(3,210,836.89)	795,953.85	(2,344.05)	(2,417,227.09)	644,923.36						

Avista Utilities		3/31/11		4/30/11		5/31/11	
State of Idaho		3/31/11		4/30/11		5/31/11	
Account 191000 Detail		Balance		Amortization		Amortization	
		Interest		Interest		Interest	
Firm Customers	1,550.90	1,840,886.68	(35,441.75)	1,519.38	1,806,964.31	(18,894.62)	1,497.93
All Sales Customers	(3,215.03)	(3,517,129.23)	563,215.61	(2,696.27)	(2,956,609.89)	300,260.19	(2,338.73)
Interstate Asphalt - Sandpoint							
Interstate Asphalt - Hayden	(47.76)	(57,359.90)		(47.80)	(57,407.70)		(47.84)
Lignetics	(0.02)	(22.38)		(0.02)	(22.40)		(0.02)
North Idaho Energy Logs	(2.86)	(3,429.19)		(2.86)	(3,432.05)		(2.86)
St. Joseph	(30.80)	(36,995.28)		(30.83)	(37,026.11)		(30.86)
<b>Total</b>	<b>(1,745.57)</b>	<b>(1,774,049.30)</b>	<b>527,773.86</b>	<b>(1,258.40)</b>	<b>(1,247,533.84)</b>	<b>281,365.57</b>	<b>(922.38)</b>

Avista Utilities						
State of Idaho						
Account 191000 Detail						
	5/31/11	6/30/11	6/30/11	6/30/11	6/30/11	
	Balance	Amortization	Interest	Balance		
Firm Customers	1,789,567.62	(11,353.53)	1,486.58	1,779,700.67		
All Sales Customers	(2,658,688.43)	180,422.35	(2,140.40)	(2,480,406.48)		
Interstate Asphalt - Sandpoint						
Interstate Asphalt - Hayden	(57,455.54)		(47.88)	(57,503.42)		
Lignetics	(22.42)		(0.02)	(22.44)		
North Idaho Energy Logs	(3,434.91)		(2.86)	(3,437.77)		
St. Joseph	(37,056.97)		(30.88)	(37,087.85)		
Total	(967,090.65)	169,068.82	(735.46)	(798,757.29)		

	Balance 6/30/10	7/31/10 Commodity Deferral	Demand & Capacity Rel. Deferrals	Interest	Balance 7/31/10	8/31/10 Commodity Deferral	Demand & Capacity Rel. Deferrals
Avista Utilities							
State of Idaho							
Recap of Acct 191010							
Customer 1	(1,642.98)			(1.37)	(1,644.35)	(32,359.03)	621.03
Customer 2	61.05			0.05	61.10		
Customer 3							
Customer 4	(6,728.84)	(9,606.46)		(9.61)	(16,344.91)	(10,090.06)	
Firm Customers	(407,639.58)		459,619.78	(148.20)	51,832.00		424,855.07
Sales Customers	(947,440.22)	(800,106.45)		(1,122.91)	(1,748,669.58)	(738,685.45)	
	(1,363,390.57)	(809,712.91)	459,619.78	(1,282.04)	(1,714,765.74)	(781,134.54)	425,476.10
	OK				OK		



Avista Utilities																	
State of Idaho																	
Recap of Acct 191010																	
	Interest	Balance	9/30/10	Demand &	Interest	Balance	10/31/10										
		8/31/10	Commodity	Capacity Rel.		9/30/10	Commodity	Deferral									
			Deferral	Deferrals													
Customer 1	(14.59)	(33,396.94)	(13,756.20)	750.23	(33.25)	(46,436.16)	(12,859.58)										
Customer 2	0.05	61.15			0.05	61.20											
Customer 3																	
Customer 4	(17.82)	(26,452.79)	(10,102.01)		(26.25)	(36,581.05)	(6,771.42)										
Firm Customers	220.21	476,907.28		387,615.96	558.92	865,082.16											
Sales Customers	(1,765.01)	(2,489,120.04)	(861,373.81)		(2,433.17)	(3,352,927.02)	(658,181.57)										
	(1,577.16)	(2,072,001.34)	(885,232.02)	388,366.19	(1,933.70)	(2,570,800.87)	(677,812.57)										
		OK				OK											

	Demand & Capacity Rel.	Interest	Balance 10/31/10	PGA Transfer	Commodity Deferral	Demand & Capacity Rel.	Interest			
Avista Utilities										
State of Idaho										
Recap of Acct 191010										
Customer 1	575.08	(43.82)	(58,764.48)	58,764.48	3,103.40	(1,301.50)	0.75			
Customer 2		0.05	61.25	(61.25)	9.98	(38.03)	(0.01)			
Customer 3										
Customer 4		(33.31)	(43,385.78)	43,385.78	2,141.69		0.89			
Firm Customers	213,929.86	810.05	1,079,822.07	(1,079,822.07)		(376,469.97)	(156.86)			
Sales Customers		(3,068.35)	(4,014,176.94)	4,014,176.94	320,505.33		133.54			
	214,504.94	(2,335.38)	(3,036,443.88)	3,036,443.88	325,760.40	(377,809.50)	(21.69)			
			OK							

Avista Utilities		12/31/10		1/31/11		12/31/10		1/31/11		12/31/10		1/31/11	
State of Idaho		Commodity Deferral		Commodity Deferral		Balance		Commodity Deferral		Balance		Commodity Deferral	
Recap of Acct 191010		Demand & Capacity Rel. Deferrals		Demand & Capacity Rel. Deferrals		Interest		Commodity Deferral		Interest		Commodity Deferral	
		Balance 11/30/10		Balance 12/31/10		Interest		Commodity Deferral		Interest		Commodity Deferral	
Customer 1		1,802.65	(0.21)	(1,857.73)		0.73	(54.56)						
Customer 2		(28.06)	(5.67)	(53.16)		(0.05)	(86.94)		43.34			(47.32)	(0.07)
Customer 3													
Customer 4		2,142.58	(179.47)			1.71	1,964.82		852.38				1.99
Firm Customers		(376,626.83)		(545,858.82)		(541.30)	(923,026.95)				(531,006.18)		(990.44)
Sales Customers		320,638.87	(46,243.75)			247.93	274,643.05		224,875.30				322.57
		(52,070.79)	(46,429.10)	(547,769.71)		(290.98)	(646,560.58)		225,771.02		(531,053.50)		(666.00)
		OK					OK						

	Balance 1/31/11	2/28/11 Commodity Deferral	Demand & Capacity Rel. Deferrals	Interest	Balance 2/28/11	3/31/11 Commodity Deferral	Demand & Capacity Rel. Deferrals
Avista Utilities							
State of Idaho							
Recap of Acct 191010							
Customer 1	(54.61)			(0.05)	(54.66)		
Customer 2	(90.99)	12.72	(38.92)	(0.09)	(117.28)	61.01	(16.48)
Customer 3							
Customer 4	2,819.19	302.34		2.48	3,124.01	1,179.09	
Firm Customers	(1,455,023.57)		(399,199.45)	(1,378.85)	(1,855,601.87)		(153,872.20)
Sales Customers	499,840.92	80,886.56		450.24	581,177.72	300,963.86	
	(952,509.06)	81,201.62	(399,238.37)	(926.27)	(1,271,472.08)	302,203.96	(153,888.68)
	OK				OK		

	Demand Deferral Correction	Interest	Balance 3/31/11	4/30/11 Commodity Deferral	Demand & Capacity Rel. Deferrals	Interest	Balance 4/30/11	5/31/11 Commodity Deferral
Avista Utilities								
State of Idaho								
Recap of Acct 191010								
Customer 1	86.07	(0.01)	31.40	(87.31)	(272.00)	(0.12)	(328.03)	(914.61)
Customer 2	4.93	(0.08)	(67.90)	(1.48)	(8.79)	(0.06)	(78.23)	
Customer 3								
Customer 4		3.09	4,306.19	(2,387.65)		2.59	1,921.13	(1,773.63)
Firm Customers	51,262.09	(1,589.12)	(1,959,801.10)		(85,408.35)	(1,668.74)	(2,046,878.19)	
Sales Customers		609.72	882,751.30	(504,791.53)		525.30	378,485.07	(279,854.31)
	51,353.09	(976.40)	(1,072,780.11)	(507,267.97)	(85,689.14)	(1,141.03)	(1,666,878.25)	(282,542.55)
			OK				OK	

		Demand & Capacity Rel. Deferrals	Interest	Balance 5/31/11	Commodity Deferral	Demand & Capacity Rel. Deferrals	Interest	Balance 6/30/11		Interest	Balance 6/30/11		
Avista Utilities													
State of Idaho													
Recap of Acct 191010													
Customer 1		890.38	(0.28)	(352.54)	(1,849.96)	1,185.70	(0.57)	(1,017.37)					
Customer 2			(0.07)	(78.30)			(0.07)	(78.37)					
Customer 3													
Customer 4			0.86	148.36	(2,069.78)		(0.74)	(1,922.16)					
Firm Customers		267,755.92	(1,594.17)	(1,780,716.44)		342,105.26	(1,341.38)	(1,439,952.56)					
Sales Customers			198.80	98,829.56	(240,744.49)		(17.95)	(141,932.88)					
		268,646.30	(1,394.86)	(1,682,169.36)	(244,664.23)	343,290.96	(1,360.71)	(1,584,903.34)					
													OK

Washington Water Power Company  
State of Idaho  
Analysis of Account 191010

		Total Acct 191010	Commodity Deferral	Demand & Cap. Rel. Deferral	Interest
6/30/10	Ending Balance	(1,363,390.57)	(955,639.86)	(401,973.44)	(5,777.27)
7/31/10	Current Deferrals	(350,093.13)	(809,712.91)	459,619.78	
	Estimated Interest	(1,282.04)			(1,282.04)
7/31/10	Ending Balance	(1,714,765.74)	(1,765,352.77)	57,646.34	(7,059.31)
8/31/10	Current Deferrals	(355,658.44)	(781,134.54)	425,476.10	
	Estimated Interest	(1,577.16)			(1,577.16)
8/31/10	Ending Balance	(2,072,001.34)	(2,546,487.31)	483,122.44	(8,636.47)
9/30/10	Current Deferrals	(496,865.83)	(885,232.02)	388,366.19	
	Estimated Interest	(1,933.70)			(1,933.70)
9/30/10	Ending Balance	(2,570,800.87)	(3,431,719.33)	871,488.63	(10,570.17)
10/31/10	Current Deferrals	(463,307.63)	(677,812.57)	214,504.94	
	Estimated Interest	(2,335.38)			(2,335.38)
10/31/10	Ending Balance	(3,036,443.88)	(4,109,531.90)	1,085,993.57	(12,905.55)
11/30/10	Current Deferrals	(52,049.10)	325,760.40	(377,809.50)	
	PGA Transfer	3,036,443.88	4,109,531.90	(1,085,993.57)	12,905.55
	Estimated Interest	(21.69)			(21.69)
11/30/10	Ending Balance	(52,070.79)	325,760.40	(377,809.50)	(21.69)
12/31/10	Current Deferrals	(594,198.81)	(46,429.10)	(547,769.71)	
	Estimated Interest	(290.98)			(290.98)
12/31/10	Ending Balance	(646,560.58)	279,331.30	(925,579.21)	(312.67)
1/30/11	Current Deferrals	(305,282.48)	225,771.02	(531,053.50)	
	Estimated Interest	(666.00)			(666.00)
1/30/11	Ending Balance	(952,509.06)	505,102.32	(1,456,632.71)	(978.67)
3/1/11	Current Deferrals	(318,036.75)	81,201.62	(399,238.37)	
	Estimated Interest	(926.27)			(926.27)
3/1/11	Ending Balance	(1,271,472.08)	586,303.94	(1,855,871.08)	(1,904.94)
3/31/11	Current Deferrals	148,315.28	302,203.96	(153,888.68)	
	Demand Def. Corr.	51,353.09		51,353.09	
	Estimated Interest	(976.40)			(976.40)
3/31/11	Ending Balance	(1,072,780.11)	888,507.90	(1,958,406.67)	(2,881.34)

Washington Water Power Company  
 State of Idaho  
 Analysis of Account 191010

		Total Acct 191010	Commodity Deferral	Demand & Cap. Rel. Deferral	Interest
4/30/11	Current Deferrals	(592,957.11)	(507,267.97)	(85,689.14)	
	Estimated Interest	(1,141.03)			(1,141.03)
4/30/11	Ending Balance	(1,666,878.25)	381,239.93	(2,044,095.81)	(4,022.37)
5/31/11	Current Deferrals	(13,896.25)	(282,542.55)	268,646.30	
	Estimated Interest	(1,394.86)			(1,394.86)
5/31/11	Ending Balance	(1,682,169.36)	98,697.38	(1,775,449.51)	(5,417.23)
6/30/11	Current Deferrals	98,626.73	(244,664.23)	343,290.96	
	Estimated Interest	(1,360.71)			(1,360.71)
6/30/11	Ending Balance	(1,584,903.34)	(145,966.85)	(1,432,158.55)	(6,777.94)



AVISTA CORPORATION  
 d/b/a Avista Utilities

**SCHEDULE 150  
 PURCHASE GAS COST ADJUSTMENT - IDAHO**

**APPLICABLE:**

To Customers in the State of Idaho where Company has natural gas service available.

**PURPOSE:**

To pass through changes in costs resulting from purchasing and transporting natural gas, to become effective as noted below.

**RATE:**

- (a) The retail rates of firm gas Schedules 101, 111 and 112 are to be increased by 52.973¢ per therm in all blocks of these rate schedules.
- (b) The rates of interruptible Schedules 131 and 132 are to be increased by 41.797¢ per therm.
- (c) The rate for transportation under Schedule 146 is to be decreased by 0.000¢ per therm.

**WEIGHTED AVERAGE GAS COST:**

The above rate changes are based on the following weighted average cost of gas per therm as of the effective date shown below:

	Demand	Commodity	Total
Schedules 101	<u>11.176¢</u>	<u>41.797¢</u>	<u>52.973¢</u>
Schedules 111 and 112	<u>11.176¢</u>	<u>41.797¢</u>	<u>52.973¢</u>
Schedules 131 and 132	<u>.000¢</u>	<u>41.797¢</u>	<u>41.797¢</u>

**The above amounts include a gross revenue factor.**

	Demand	Commodity	Total
Schedules 101	<u>11.135¢</u>	<u>41.642¢</u>	<u>52.777¢</u>
Schedules 111 and 112	<u>11.135¢</u>	<u>41.642¢</u>	<u>52.777¢</u>
Schedules 131 and 132	<u>.000¢</u>	<u>41.642¢</u>	<u>41.642¢</u>

**The above amounts do not include a gross revenue factor.**

**BALANCING ACCOUNT:**

The Company will maintain a Purchase Gas Adjustment (PGA) Balancing Account whereby monthly entries into this Balancing Account will be made to reflect differences between the actual purchased gas costs collected from customers and the actual purchased gas costs incurred by the Company. Those differences are then collected from or refunded to customers under Schedule 155 – Gas Rate Adjustment.

Issued August 25, 2011

Effective October 1, 2011

Issued by Avista Utilities  
 By

Kelly O. Norwood - Vice-President, State & Federal Regulation

