

2018 AUG 27 AM 9:22

IDAHO PUBLIC  
UTILITIES COMMISSION**Avista Corp.**

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

August 24, 2018

Diane Hanian  
State of Idaho  
Idaho Public Utilities Commission  
472 W. Washington Street  
Boise, Idaho 83702-5983

Case No. AVU-G-18-0 4 /Advice No. 18-02-G**I.P.U.C. No. 27 – Natural Gas Service**

Enclosed for electric filing with the Commission are the Original filing plus seven copies, and one compact disc, of the following revised tariff sheets:

<b>Twenty-Sixth Revision Sheet 150</b>	<b>canceling</b>	<b>Twenty-Fifth Revision Sheet 150</b>
<b>Twentieth Revision Sheet 155</b>	<b>canceling</b>	<b>Nineteenth Revision Sheet 155</b>

The Company requests that the proposed tariff sheets be made effective November 1, 2018. These tariff sheets reflect the Company's annual Purchased Gas Cost Adjustment ("PGA"). If approved, the Company's annual revenue will *decrease* by approximately \$0.6 million or approximately 1.0%. The proposed changes have no effect on the Company's earnings. Detailed information related to the Company's request is included in the attached Application and supporting workpapers.

If the Company's request is approved, a residential or small commercial customer using an average of 63 therms per month will see a *decrease* of \$0.34 per month, or approximately 0.7%. The present bill for 63 therms is \$48.31 while the proposed bill is \$47.97. The Company will issue a notice to its customers through a bill insert in the September 2018 to October 2018 timeframe. A copy of the bill insert has been included in the Company's filing.

If you have any questions regarding this filing, please contact Annette Brandon at (509) 495-4324.

Sincerely,



Patrick D. Ehrbar  
Director of Regulatory Affairs

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

RECEIVED

2018 AUG 27 AM 9:22

IDAHO PUBLIC  
UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF )  
AVISTA UTILITIES FOR AN ORDER APPROVING ) CASE: AVU-G-18-04  
A CHANGE IN NATURAL GAS RATES AND CHARGES )

Application is hereby made to the Idaho Public Utilities Commission for an Order approving a revised schedule of rates and charges for natural gas service in the state of Idaho. The Applicant requests that the proposed rates included in this Purchased Gas Cost Adjustment ("PGA") filing be made effective on November 1, 2018. If approved as filed, the Company's annual revenue will decrease by approximately \$0.6 million or about 1.0%. In support of this Application, Applicant states as follows:

I.

The name of the Applicant is AVISTA CORPORATION, doing business as AVISTA UTILITIES (hereinafter Avista, Applicant or Company), a Washington corporation, whose principal business office is 1411 East Mission Avenue, Spokane, Washington, and is qualified to do business in the state of Idaho. Applicant maintains district offices in Moscow, Lewiston, Coeur d'Alene, and Kellogg, Idaho. Communications in reference to this Application should be addressed to:

Patrick D. Ehrbar  
Director of Regulatory Affairs  
Avista Utilities  
1411 E. Mission Avenue  
Spokane, WA 99220-3727  
Phone: (509) 495-8620  
Fax: (509) 495-8851  
Pat.ehrbar@avistacorp.com

II.

Attorney for the Applicant and his address is as follows:

David J. Meyer  
Vice President and Chief Counsel for Regulatory  
And Governmental Affairs  
Avista Utilities  
1411 E. Mission Avenue  
Spokane, WA 99220-3727  
Phone: (509) 495-4316  
Fax: (509) 495-8851  
David.meyer@avistacorp.com

### III.

The Applicant is a public utility engaged in the distribution of natural gas in certain portions of Northern Idaho, Eastern and Central Washington, and Southwestern and Northeastern Oregon, and further engaged in the generation, transmission, and distribution of electricity in Northern Idaho and Eastern Washington.

### IV.

Twenty-Sixth Revision Sheet 150, which Applicant requests the Commission approve, is filed herewith as Exhibit "A". Additionally, Twentieth Revision Sheet 155, which Applicant requests the Commission approve, is also filed herewith as Exhibit "A". Also included in Exhibit "A" is a copy of Twenty-Fifth Revision Sheet 150 and Nineteenth Revision Tariff Sheet 155 with the changes underlined and a copy of Twenty-Fifth Revision Sheet 150 and Nineteenth Revision Tariff Sheet 155 with the proposed changes shown by lining over the current language or rates.

### V.

The existing rates and charges for natural gas service on file with the Commission and designated as Applicant's Tariff IPUC No. 27, which will be superseded by the rates and charges filed herewith, are incorporated herein as though fully attached hereto.

### VI.

Notice to the Public of Applicant's proposed tariffs is to be given simultaneously with the filing of this Application by posting, at each of the Company's district offices in Idaho, a Notice in the form attached hereto as Exhibit "B" and by means of a press release distributed to various informational agencies, a draft copy attached hereto in Exhibit "E". In addition, Exhibit "E" to this Application also contains the form of customer notice that the Company will send to its customers in its monthly bills in the September – October timeframe.

### VII.

The circumstances and conditions relied on for approval of Applicant's revised rates are as follows: Applicant purchases natural gas for customer usage and transports it over Williams Northwest Pipeline, Gas Transmission Northwest (GTN), TransCanada - Alberta, TransCanada - BC and Spectra Energy Pipeline systems, and defers the effect of timing differences due to implementation of rate changes and differences between Applicant's actual weighted average cost of gas ("WACOG") purchased and the WACOG embedded in rates. Applicant also defers various pipeline refunds or charges and miscellaneous revenue received from natural gas related transactions including pipeline capacity releases.

### VIII.

This filing reflects the Company's proposed annual PGA to: 1) pass through changes in the estimated cost of natural gas for the November 2018 through October 2019 twelve-month period (Schedule 150), and 2) revise the amortization rate(s) to refund or collect the balance of deferred gas costs (Schedule 155). Below is a table summarizing the proposed changes reflected in this filing.

		Commodity	Demand	Total	Amortization	Total Rate	Overall
	Sch.	Change	Change	Sch. 150	Change	Change	Percent
<u>Service</u>	<u>No.</u>	<u>per therm</u>	<u>per therm</u>	<u>Change</u>	<u>per therm</u>	<u>per therm</u>	<u>Change</u>
General	101	\$ 0.00654	\$ (0.00918)	\$ (0.00264)	\$ (0.00283)	\$ (0.00547)	<b>-0.8%</b>
Lg. General	111	\$ 0.00654	\$ (0.00918)	\$ (0.00264)	\$ (0.00283)	\$ (0.00547)	<b>-0.8%</b>
Lg General	112	\$ 0.00654	\$ (0.00918)	\$ (0.00264)	\$ -	\$ (0.00264)	<b>-0.3%</b>
Interruptible	131	\$ 0.00654	\$ -	\$ 0.00654	\$ -	\$ 0.00654	<b>1.7%</b>
Transportation	146	\$ -	\$ -	\$ -	\$ (0.00265)	\$ (0.00265)	<b>-2.2%</b>

## IX.

### **Commodity Costs**

As shown in the table above, the estimated WACOG change is a *slight* increase of \$0.00654 per therm. The proposed WACOG, including the revenue conversion factor, is \$0.17025 per therm compared to the present WACOG of \$0.16371 per therm included in rates. The overall reduction in the WACOG is generally the result of the continued high natural gas production levels and an abundance of natural gas in storage.

The Company's natural gas Procurement Plan ("Plan") uses a diversified approach to procure natural gas for the coming PGA year. While the Plan generally incorporates a more 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 Commission Staff semi-annually to discuss the state of the wholesale market and the status of the Company's Plan. In addition, the Company communicates with Staff when it believes it makes sense to deviate from its Plan and/or opportunities arise in the market.

Avista has been hedging natural gas on both a periodic and discretionary basis throughout 2017-2018 for the forthcoming PGA year. Approximately 32% of estimated annual load requirements for the PGA year (November 2018 through October 2019) will be hedged at a fixed-price derived from the Company's Plan. These volumes are comprised of: 1) volumes hedged for a term of one year or less, and 2) volumes from prior multi-year hedges. Through July, the hedge volumes for the PGA year have been executed at a weighted average price of \$2.50 per dekatherm (\$0.250 per therm).

The Company used a 30-day historical average of forward prices and supply basins (ending July 31, 2018) to develop an estimated cost associated with index purchases. The estimated monthly volumes to be purchased by basin are multiplied by the 30-day average forward price for the corresponding month and basin. These index purchases represent approximately 68% of estimated annual load requirements for the coming year. The annual weighted average price for these volumes is \$1.50 per dekatherm (\$0.150 per therm).

X.

**Demand Costs**

Demand costs reflect the cost of pipeline transportation to the Company's system, as well as fixed costs associated with natural gas storage. As shown in the table above, demand costs are expected to decrease for residential customers by approximately \$0.00918 per therm. This reduction is primarily due to the pricing of Canadian pipeline costs in U.S. dollars rather than Canadian dollars.<sup>1</sup>

XI.

**Schedule 155 / Amortization Rate Change**

As shown in the table above, the proposed amortization rate change for Schedule 101 and Schedule 111 is a decrease of \$0.00283 per therm. The current rate applicable to Schedule 101 and Schedule 111 is \$0.08862 per therm in the rebate direction; the proposed rate is \$0.09145 per therm also in the rebate direction. This rate is comprised of the following components:

Rate Schedule 155	(\$7,935,767)
Idaho Earnings Test	(\$ 65,272)
Temporary Tax Benefits	(\$ 579,410)
Total	(\$8,580,449)

The first balance is related to the previous year's residual amortization balance and deferrals in Rate Schedule 155. The Company was able to replace the present rebate due, in part, to a combination of lower actual natural gas prices versus the embedded WACOG, as well as through optimization efforts (both storage as well as fixed transportation contract) resulting in a deferral balance of approximately \$7.9 million.<sup>2</sup>

The second balance included in this filing is related to the Idaho Earnings test deferral (Rate Schedule 197) approved in Case No. AVU-G-15-01, Order No. 33437. This amount represents the residual balance remaining from the deferral of earnings sharing.

The third balance included in this filing is related to the Temporary Tax Benefits agreed to as part of the Settlement Stipulation in Case No. GNR-U-18-01 which states at page 11, part (a) "The parties agree that the Company will include the Natural Gas Temporary Tax Benefit of \$544,000 as an adjustment within the Purchase Gas Adjustment (PGA) effective November 1, 2018".

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<sup>1</sup> In previous years, due to the U.S and Canadian currency being close to par, in Company used Canadian dollars in setting the demand rate for Transcanada- AB (NOVA system), Transcanad-BC (Foothills system) and Spectra –Westcoast. The actual costs, however, were recorded in U.S. Dollars at the actual exchange rate on the date of payment.

<sup>2</sup> Included in this \$7.9 million is \$12,233.26 related to the residual balance of the Idaho Holdback (transferred in November 2017). In Case No. AVU-G-12-07, Order No. 32769, approximately \$1.55 million of the existing PGA deferral balance was approved to offset increases related to the GRC. This amount was amortized from November 2013 through December 2014, with a rebate of \$12,233.26 remaining. After correspondence with Staff, we transferred this remaining balance into the PGA account amortization in order to fully pass it back to customers.

XII.

If approved as filed, the Company's annual revenue will *decrease* by approximately \$0.06 million or about 1.0% effective November 1, 2018. Residential or small commercial customers using an average of 63 therms per month would see a *decrease* of \$0.34 per month, or approximately 0.7%. The present bill for 63 therms is \$48.31 while the proposed bill is \$47.97.

XIII.

Exhibit "C" attached hereto contains support workpapers for the rates proposed by Applicant contained in Exhibit "A".

XIV.

Avista requests that the rates proposed in this filing be approved to become effective on November 1, 2018, and requests that the matter be processed under the Commission's Modified Procedure rules through the use of written comments. Avista stands ready for immediate consideration on its Application.

XV.

WHEREFORE, Avista requests the Commission issue its Order finding its proposed rates to be just, reasonable, and nondiscriminatory and to become effective for all natural gas service on and after November 1, 2018.

Dated at Spokane, Washington, this 24<sup>th</sup> day of August 2018.

AVISTA UTILITIES

BY



Patrick D. Ehrbar  
Director of Regulatory Affairs



**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that I have served Avista Corporation dba Avista Utilities' Advice filing ADV 18-02-G (Tariff IPUC No. 27 Natural Gas Service) by mailing a copy thereof, postage prepaid to the following:

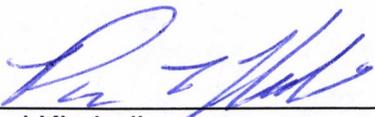
Diane Hanian, Secretary  
Idaho Public Utilities Commission  
472 W. Washington Street  
Boise, ID 83720-5983

Edward A. Finklea  
Alliance of Western Energy Consumers  
545 Grandview Drive  
Ashland, OR 97520

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 24<sup>th</sup> day of August 2018.

  
\_\_\_\_\_  
Paul Kimball  
Senior Regulatory Analyst

**AVISTA UTILITIES**

Case No. AVU-G-18-04

**EXHIBIT “A”**

**Proposed Tariff Sheets**

**August 24, 2018**

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 26.665¢ per therm in all blocks of these rate schedules.
- (b) The rates of interruptible Schedules 131 and 132 are to be increased by 17.025¢ 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	9.640¢	17.025¢	26.665¢
Schedules 111 and 112	9.640¢	17.025¢	26.665¢
Schedules 131 and 132	0.000¢	17.025¢	17.025¢

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

	Demand	Commodity	Total
Schedules 101	9.584¢	16.926¢	26.510¢
Schedules 111 and 112	9.584¢	16.926¢	26.510¢
Schedules 131 and 132	0.000¢	16.926¢	16.926¢

**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 24, 2018

Effective November 1, 2018

Issued by Avista Utilities

By

Patrick Ehrbar – Director of Regulatory Affairs



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 ~~26.929¢~~ per therm in all blocks of these rate schedules.
- (b) The rates of interruptible Schedules 131 and 132 are to be increased by ~~16.371¢~~ 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	<del>10.558¢</del>	<del>16.371¢</del>	<del>26.929¢</del>
Schedules 111 and 112	<del>10.558¢</del>	<del>16.371¢</del>	<del>26.929¢</del>
Schedules 131 and 132	0.000¢	16.371¢	16.371¢

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

	Demand	Commodity	Total
Schedules 101	10.497¢	16.276¢	26.773¢
Schedules 111 and 112	10.497¢	16.276¢	26.773¢
Schedules 131 and 132	0.000¢	16.276¢	16.276¢

**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 24, 2018

Effective November 30, 2018

Issued by Avista Utilities  
 By

Patrick Ehrbar – Director of Regulatory Affairs

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 26.665¢ per therm in all blocks of these rate schedules.
- (b) The rates of interruptible Schedules 131 and 132 are to be increased by 17.025¢ 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>9.640¢</u>	<u>17.025¢</u>	<u>26.665¢</u>
Schedules 111 and 112	<u>9.640¢</u>	<u>17.025¢</u>	<u>26.665¢</u>
Schedules 131 and 132	0.000¢	<u>17.025¢</u>	<u>17.025¢</u>

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

	Demand	Commodity	Total
Schedules 101	9.584¢	16.926¢	26.510¢
Schedules 111 and 112	9.584¢	16.926¢	26.510¢
Schedules 131 and 132	0.000¢	16.926¢	16.926¢

**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 24, 2018

Effective November 1, 2018

Issued by Avista Utilities  
By

Patrick Ehrbar – Director of Regulatory Affairs

AVISTA CORPORATION  
d/b/a Avista Utilities

SCHEDULE 155  
GAS RATE ADJUSTMENT - IDAHO

AVAILABLE:

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

PURPOSE:

To adjust gas rates for amounts generated by the sources listed below.

MONTHLY RATE:

- (a) The rates of firm gas Schedules 101 and 111 are to be decreased by 9.145¢ per therm in all blocks of these rate schedules.
- (b) The rate of interruptible gas Schedule 131 is to be decreased by 0.000¢ per therm.
- (c) The rate of transportation gas Schedule 146 is to be decreased by 0.265¢ per therm.

SOURCES OF MONTHLY RATE:

Changes in the monthly rates above result from amounts which have been accumulated in the Purchase Gas Adjustment (PGA) Balancing Account as described in Schedule 150 – Purchase Gas Cost Adjustment.

SPECIAL TERMS AND CONDITIONS:

The above Monthly Rate is subject to the provisions of Tax Adjustment Schedule 158.

Issued August 24, 2018

Effective November 1, 2018

Issued by Avista Utilities

By

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION  
d/b/a Avista Utilities

SCHEDULE 155  
GAS RATE ADJUSTMENT - IDAHO

AVAILABLE:

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

PURPOSE:

To adjust gas rates for amounts generated by the sources listed below.

MONTHLY RATE:

- (a) The rates of firm gas Schedules 101 and 111 are to be decreased by ~~8.862¢~~ per therm in all blocks of these rate schedules.
- (b) The rate of interruptible gas Schedule 131 is to be decreased by 0.000¢ per therm.

SOURCES OF MONTHLY RATE:

Changes in the monthly rates above result from amounts which have been accumulated in the Purchase Gas Adjustment (PGA) Balancing Account as described in Schedule 150 – Purchase Gas Cost Adjustment.

SPECIAL TERMS AND CONDITIONS:

The above Monthly Rate is subject to the provisions of Tax Adjustment Schedule 158.

Issued August 30, 2017

Effective November 1, 2017

Issued by Avista Utilities

By



Kelly Norwood, Vice President, State & Federal Regulation

AVISTA CORPORATION  
d/b/a Avista Utilities

SCHEDULE 155  
GAS RATE ADJUSTMENT - IDAHO

AVAILABLE:

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

PURPOSE:

To adjust gas rates for amounts generated by the sources listed below.

MONTHLY RATE:

- (a) The rates of firm gas Schedules 101 and 111 are to be decreased by 9.145¢ per therm in all blocks of these rate schedules.
- (b) The rate of interruptible gas Schedule 131 is to be decreased by 0.000¢ per therm.
- (c) The rate of transportation gas Schedule 146 is to be decreased by 0.265¢ per therm.

SOURCES OF MONTHLY RATE:

Changes in the monthly rates above result from amounts which have been accumulated in the Purchase Gas Adjustment (PGA) Balancing Account as described in Schedule 150 – Purchase Gas Cost Adjustment.

SPECIAL TERMS AND CONDITIONS:

The above Monthly Rate is subject to the provisions of Tax Adjustment Schedule 158.

Issued August 24, 2018

Effective November 1, 2018

Issued by Avista Utilities  
By

Patrick Ehrbar, Director of Regulatory Affairs

**AVISTA UTILITIES**

Case No. AVU-G-18-04

**EXHIBIT “B”**

Notice of Public Applicant’s Proposed Tariffs

August 24, 2018

**Important Notice for Idaho Natural Gas Customers  
(September/October 2018)**

**Proposed Natural Gas Rate Adjustment to be Effective Nov. 1, 2018**

Avista has filed an annual natural gas rate request with the Idaho Public Utilities Commission (Commission), with a requested effective date of Nov. 1, 2018. This annual filing has no impact on the company's earnings, and is not related to the proposed acquisition of Avista by Hydro One.

The rate request is the annual Purchased Gas Cost Adjustment (PGA). The PGA is filed each year to balance the actual cost of wholesale natural gas purchased by Avista to serve customers with the amount included in rates. This includes the natural gas commodity cost as well as the cost to transport natural gas on interstate pipelines to Avista's local distribution system. If approved, Avista's request is designed to decrease natural gas revenues by \$0.6 million or 1.0 percent. The primary drivers for the requested rate reduction include continued low natural gas commodity costs due to the continued high production levels of natural gas and a reduction in the cost to transport natural gas to Avista's distribution system.

**Customer Bills** - If approved, residential natural gas customers in Idaho using an average of 63 therms per month would see their monthly bills decrease from \$48.31 to \$47.97, a decrease of \$0.34 per month, or approximately 0.7 percent. The proposed natural gas rate change would be effective Nov. 1, 2018. The requested natural gas rate changes by rate schedule are:

General Service - Firm - Schedule 101 - Residential & Small Commercial	-0.7%
Large General Service - Firm - Schedules 111 & 112 - Commercial	-1.9%
Transportation Service - Schedule 101	<u>-1.9%</u>
Overall	-1.0%

**Customer Bills Resulting from all Annual Natural Gas Adjustments** - In addition to the filing discussed above, the Company previously made its annual Fixed Cost Adjustment (FCA) filing on June 29, 2018 with the same proposed effective date of Nov. 1, 2018. If the FCA and PGA filings are approved, residential natural gas customers in Idaho using an average of 63 therms per month would see their monthly bills decrease from \$48.31 to \$45.93, a decrease of \$2.38 per month, or approximately 4.9 percent.

The Company's applications are proposals, subject to public review and a Commission decision. Copies of the applications are available for public review at the offices of both the Commission and Avista, and on the Commission's website ([www.puc.idaho.gov](http://www.puc.idaho.gov)). Customers may file with the Commission written comments related to the Company's filings. Customers may also subscribe to the Commission's RSS feed (<http://www.puc.idaho.gov/rssfeeds/rss.htm>) to receive periodic updates via e-mail about the case. Copies of rate filings are also available on our website, [www.myavista.com/rates](http://www.myavista.com/rates).

If you would like to submit comments on the proposed rate change, you can do so by going to the Commission website or mailing comments to:

Idaho Public Utilities Commission  
P.O. Box 83720  
Boise, ID 83720-0074

To assist customers in managing their energy use and energy bills, Avista offers services such as energy efficiency programs and rebates, comfort level billing, payment arrangements and Customer Assistance Referral and Evaluation Services (CARES). To learn more, visit [www.myavista.com](http://www.myavista.com).

**AVISTA UTILITIES**

Case No. AVU-G-18-04

EXHIBIT “C”

Workpapers

August 24, 2018

<u>Title</u>	<u>Description</u>	<u>Page Number</u>
<a href="#">Total Revenue Change'!A1</a>	Change in Revenue as a result of filing	2
<a href="#">Rate Schedule 150 Change'!A1</a>	Rate Schedule 150 Change	3
<a href="#">Rate Schedule 155 Change'!A1</a>	Rate Schedule 155 Change	4
<a href="#">Input!A1</a>	Commodity Inputs	5
<a href="#">Commodity!A1</a>	Commodity WACOG Calculation	6
<a href="#">Volumes!A1</a>	Volumes	7
<a href="#">Input - Demand Contracts'!A1</a>	Demand Calculation	8
<a href="#">Input - Amortization Balances'!A1</a>	Amortization Input	9
<a href="#">Amortization!A1</a>	Amortization Calculation	10
<a href="#">Conversion Factor'!A1</a>	Revenue Conversion Factor	11
<a href="#">GRI Funding</a>	GRI Funding	12
<a href="#">Lost and Unaccounted for Gas</a>	Lost and Unaccounted for Gas	13

Avista Utilities  
 State of Washington  
 Total Revenue Change

Line No.	Total Revenue Change			Total		% Change Calculation	
	Rate Schedule 150	Rate Schedule 155*	Rate Schedule 155*	Rate Schedule 150	Rate Schedule 155*	Total GRC Billed Revenue*	% Change
1	\$ (160,276)	\$ (171,810)	\$ (332,086)	\$ (160,276)	\$ (171,810)	\$ 46,440,055	-0.7%
2	\$ (65,908)	\$ (70,652)	\$ (136,560)	\$ (65,908)	\$ (70,652)	\$ 12,060,284	-1.1%
3	\$ (2,038)	\$ (97,419)	\$ (99,457)	\$ (2,038)	\$ (97,419)	\$ 372,998	-26.7%
4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
6	\$ -	\$ (8,590)	\$ (8,590)	\$ -	\$ (8,590)	\$ 450,885	-1.9%
7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,382	0.0%
8	\$ (228,222)	\$ (348,471)	\$ (576,693)	\$ (228,222)	\$ (348,471)	\$ 59,431,604	-1.0%

Avista Utilities  
 State of Idaho  
 Summary of Changes  
 Rate Schedule 150

GRF: 1.005873

Summary of Changes		Rate Schedule 150					
		Without Revenue Sensitive Costs			With Revenue Sensitive Costs		
		Rate Sch 150 Commodity	Rate Sch 150 Demand	Total Schedule 150	Rate Sch 150 Commodity	Rate Sch 150 Demand	Total Schedule 150
<b>Present</b>							
1	Rate Schedule 101	\$0.16276	\$0.10497	\$0.26773	\$0.16371	\$0.10558	\$0.26929
2	Rate Schedule 111	\$0.16276	\$0.10497	\$0.26773	\$0.16371	\$0.10558	\$0.26929
3	Rate Schedule 112	\$0.16276	\$0.10497	\$0.26773	\$0.16371	\$0.10558	\$0.26929
4	Rate Schedule 131 (no customers)	\$0.16276	\$0.00000	\$0.16276	\$0.16371	\$0.00000	\$0.16371
5	Rate Schedule 132 (no customers)	\$0.16276	\$0.00000	\$0.16276	\$0.16371	\$0.00000	\$0.16371
6							
7	<b>Proposed</b>						
8	Rate Schedule 101	\$0.16926	\$0.09584	\$0.26510	\$0.17025	\$0.09640	\$0.26665
9	Rate schedule 111	\$0.16926	\$0.09584	\$0.26510	\$0.17025	\$0.09640	\$0.26665
10	Rate Schedule 112	\$0.16926	\$0.09584	\$0.26510	\$0.17025	\$0.09640	\$0.26665
11	Rate Schedule 131 (no customers)	\$0.16926	\$0.00000	\$0.16926	\$0.17025	\$0.00000	\$0.17025
12	Rate Schedule 132 (no customers)	\$0.16926	\$0.00000	\$0.16926	\$0.17025	\$0.00000	\$0.17025
13							
14	<b>Change</b>						
15	Rate Schedule 101	\$0.00650	(\$0.00913)	(\$0.00263)	\$0.00654	(\$0.00918)	(\$0.00264)
16	Rate schedule 111	\$0.00650	(\$0.00913)	(\$0.00263)	\$0.00654	(\$0.00918)	(\$0.00264)
17	Rate Schedule 112	\$0.00650	(\$0.00913)	(\$0.00263)	\$0.00654	(\$0.00918)	(\$0.00264)
18	Rate Schedule 131 (no customers)	\$0.00650	\$0.00000	\$0.00650	\$0.00654	\$0.00000	\$0.00654
19	Rate Schedule 132 (no customers)	\$0.00650	\$0.00000	\$0.00650	\$0.00654	\$0.00000	\$0.00654
20							

Avista Utilities  
 State of Idaho  
 Summary of Changes  
 Rate Schedule 155 - Amortization

Summary of Changes		Total Schedule 155	
		Without Revenue Sensitive	With Revenue Sensitive
		Total Schedule 150	Total Schedule 150
<b>Present</b>			
1	Rate Schedule 101	(\$0.08202)	(\$0.08862)
2	Rate Schedule 111	(\$0.08202)	(\$0.08862)
3	Rate Schedule 112	\$0.00000	\$0.00000
4	Rate Schedule 131 (no customers)	\$0.00000	\$0.00000
5	Rate Schedule 132 (no customers)	\$0.00000	\$0.00000
	Rate Schedule 146	\$0.00000	\$0.00000
<b>Proposed</b>			
8	Rate Schedule 101	(\$0.09092)	(\$0.09145)
9	Rate schedule 111	(\$0.08676)	(\$0.09145)
10	Rate Schedule 112	\$0.00000	\$0.00000
11	Rate Schedule 131 (no customers)	\$0.00000	\$0.00000
12	Rate Schedule 132 (no customers)	\$0.00000	\$0.00000
	Rate Schedule 146	(\$0.00263)	(\$0.00265)
<b>Change</b>			
15	Rate Schedule 101	(\$0.00890)	(\$0.00283)
16	Rate schedule 111	(\$0.00474)	(\$0.00283)
17	Rate Schedule 112	\$0.00000	\$0.00000
18	Rate Schedule 131 (no customers)	\$0.00000	\$0.00000
19	Rate Schedule 132 (no customers)	\$0.00000	\$0.00000
20	Rate Schedule 146	(\$0.00263)	(\$0.00265)

STATE OF IDAHO  
ANNUAL PGA FILING

\*AN -- Allocated North sum of Washington + Idaho

Line No.	Description	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	12 month Ended Total
<b>VOLUME FORECAST</b>														
1	Demand Forecast													
2	Rate Schedule 101	7,479,864	11,041,248	10,465,583	8,184,125	7,159,800	4,608,906	2,729,731	1,501,881	1,269,456	1,106,725	1,434,843	3,728,406	60,710,568
3	Rate Schedule 111/112	3,313,543	3,727,981	3,705,939	2,753,064	2,620,119	1,763,846	1,179,900	1,000,362	1,015,127	1,180,083	1,236,181	2,241,176	25,737,321
4	FIRM DEMAND THERMS	10,793,407	14,769,229	14,171,522	10,937,189	9,779,919	6,372,752	3,909,631	2,502,243	2,284,583	2,286,808	2,671,024	5,969,582	86,447,889
5	COMMODITY THERMS (SALES)	10,793,407	14,769,229	14,171,522	10,937,189	9,779,919	6,372,752	3,909,631	2,502,243	2,284,583	2,286,808	2,671,024	5,969,582	86,447,889
6	Fuel	161,901	221,538	212,573	164,058	146,699	95,591	58,644	37,534	34,769	34,302	40,065	89,544	1,296,718
7	Lost and Unaccounted for	44,253	60,554	58,103	44,842	40,098	26,128	16,029	10,259	9,367	9,376	10,951	24,475	354,435
7	TOTAL PURCHASE THERMS	10,995,561	15,051,321	14,442,198	11,146,089	9,966,716	6,494,471	3,984,304	2,550,036	2,328,219	2,330,486	2,722,040	6,083,601	88,099,042
<b>CUSTOMER FORECAST</b>														
9	Demand Forecast													
10	Rate Schedule 101	82,579	82,902	83,052	83,049	83,037	82,993	82,973	82,967	83,067	83,155	83,349	83,511	986,634
11	Rate Schedule 111	1,504	1,507	1,509	1,511	1,513	1,515	1,517	1,520	1,521	1,524	1,526	1,528	18,195
12	Rate Schedule 132	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Customers	84,083	84,409	84,561	84,560	84,550	84,508	84,490	84,487	84,588	84,679	84,875	85,039	1,014,829
<b>COMMODITY</b>														
16	Commodity Allocation (based on Calendar													
17	Volumes)	31.76%	31.32%	30.54%	30.20%	31.23%	31.85%	33.86%	34.94%	35.44%	35.54%	34.43%	31.42%	
20	Hedges													
21	Executed													
22	AN* System Total Volumes (Th)	13,986,500	14,957,500	14,957,500	13,207,000	14,376,250	2,310,000	2,387,000	2,310,000	2,387,000	2,387,000	2,310,000	2,387,000	87,962,750
23	AN* System Total Dollars (\$)	\$ 3,860,226	\$ 4,053,154	\$ 4,058,734	\$ 3,652,581	\$ 3,864,048	\$ 356,567	\$ 368,452	\$ 356,567	\$ 368,452	\$ 368,452	\$ 356,567	\$ 368,452	\$ 22,132,252
24	ID Volumes (Th)	4,442,112	4,684,689	4,568,021	3,988,514	4,489,703	735,735	808,238	807,114	845,953	848,340	795,333	749,995	27,763,747
25	ID Dollars (\$)	\$ 1,228,008	\$ 1,269,448	\$ 1,239,579	\$ 1,103,079	\$ 1,237,972	\$ 113,567	\$ 124,758	\$ 130,579	\$ 130,948	\$ 130,948	\$ 122,766	\$ 115,768	\$ 6,939,015
26	WACOG	\$ 0.27600	\$ 0.27098	\$ 0.27135	\$ 0.27656	\$ 0.27574	\$ 0.15436	\$ 0.15436	\$ 0.15436	\$ 0.15436	\$ 0.15436	\$ 0.15436	\$ 0.15436	\$ 0.24993
30	Deferred Exchange Credits	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (4,500,000)
31	AN* Deferred Exchange	\$ (119,100)	\$ (117,450)	\$ (114,525)	\$ (113,250)	\$ (117,113)	\$ (119,438)	\$ (126,975)	\$ (131,025)	\$ (132,900)	\$ (133,275)	\$ (129,113)	\$ (117,825)	\$ (1,471,989)
32	ID Deferred Exchange	\$ 1,378	\$ 1,494	\$ 1,586	\$ 1,574	\$ 1,437	\$ 1,123	\$ 1,088	\$ 1,127	\$ 1,201	\$ 1,198	\$ 1,185	\$ 1,221	\$ 6,335,295
33	30 Day Average Price based on: 7-31-2018	\$ 2,313	\$ 2,971	\$ 2,843	\$ 2,427	\$ 2,079	\$ 1,377	\$ 1,359	\$ 1,391	\$ 1,711	\$ 1,727	\$ 1,703	\$ 1,825	\$ 9,066,042
34	Sumas	\$ 2,236	\$ 2,510	\$ 2,657	\$ 2,543	\$ 2,119	\$ 1,783	\$ 1,770	\$ 1,804	\$ 1,984	\$ 1,996	\$ 1,966	\$ 1,961	\$ 64,430
35	Rockies	\$ 69,000	\$ 74,000	\$ 92,000	\$ 85,000	\$ 95,000	\$ 93,000	\$ 96,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 93%
36	Basin Weighting	\$ 14,000	\$ 1,000	\$ 2,000	\$ 0,000	\$ 2,000	\$ 6,000	\$ 4,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 2%
37	Aeco	\$ 17,000	\$ 25,000	\$ 6,000	\$ 15,000	\$ 3,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 5%
38	Sumas	\$ 1,658	\$ 1,768	\$ 1,675	\$ 1,719	\$ 1,470	\$ 1,127	\$ 1,098	\$ 1,127	\$ 1,201	\$ 1,198	\$ 1,185	\$ 1,284	\$ 60,335,295
39	Rockies	\$ 6,557,449	\$ 10,366,632	\$ 9,874,177	\$ 7,157,575	\$ 5,477,013	\$ 5,728,736	\$ 3,176,066	\$ 1,742,922	\$ 1,482,266	\$ 1,482,146	\$ 1,926,707	\$ 5,333,606	\$ 60,335,295
40	Basin-Weighted Index Price	\$ 1,085,127	\$ 1,827,430	\$ 1,654,320	\$ 1,230,673	\$ 805,285	\$ 649,010	\$ 348,986	\$ 196,427	\$ 178,020	\$ 177,561	\$ 228,315	\$ 684,888	\$ 9,066,042
41	Index Volumes (IDTh)													
42	Index Cost													
43	Embedded Charges													
44	Variable Transportation	\$ 5,243	\$ 4,842	\$ 4,810	\$ 5,252	\$ 5,126	\$ 9,951	\$ 9,297	\$ 6,542	\$ 2,736	\$ 2,730	\$ 2,816	\$ 5,085	\$ 64,430
45	Total Commodity Cost	\$ 2,197,278	\$ 2,984,270	\$ 2,784,142	\$ 2,225,754	\$ 1,931,270	\$ 653,090	\$ 356,066	\$ 196,529	\$ 178,435	\$ 177,964	\$ 224,784	\$ 687,916	\$ 14,597,498

Avista Utilities  
State of Idaho  
Gas Cost Calculation (per Therm)

	Executed Hedges		Index Cost		Total Cost to Serve Average Load (including fuel)		Variable Charges		Deferred Exchange		Total Estimated Commodity Costs		Sales Volumes (to customers)		WACOG	
	Volumes (a)	Dollars (b)	Volumes (c)	Dollars (d)	Volumes (a) + (c) = (e)	Dollars (b) + (d) = (f)	Dollars (g)	Dollars (h)	Dollars (i)	Dollars (j)	Dollars (k)	Dollars (l)	Dollars (m)	Dollars (n)	Dollars (o)	Dollars (p)
Nov-18	4,442,112	\$ 1,226,008	6,557,449	\$ 1,085,127	10,999,561	\$ 2,311,135	\$ 5,243	\$ (119,100)	\$ 2,197,278	10,793,407	\$ 0.2036			10,793,407	\$ 0.2036	
Dec-18	4,684,689	\$ 1,269,448	10,366,632	\$ 1,827,430	15,051,321	\$ 3,096,878	\$ 4,842	\$ (117,450)	\$ 2,984,270	14,769,229	\$ 0.2021			14,769,229	\$ 0.2021	
Jan-19	4,568,021	\$ 1,239,537	9,874,177	\$ 1,654,320	14,442,198	\$ 2,893,857	\$ 4,810	\$ (114,525)	\$ 2,784,142	14,171,522	\$ 0.1965			14,171,522	\$ 0.1965	
Feb-19	3,988,514	\$ 1,103,079	7,157,575	\$ 1,230,673	11,146,089	\$ 2,333,752	\$ 5,252	\$ (113,250)	\$ 2,225,754	10,937,189	\$ 0.2035			10,937,189	\$ 0.2035	
Mar-19	4,489,703	\$ 1,237,972	5,477,013	\$ 805,285	9,966,716	\$ 2,043,257	\$ 5,126	\$ (117,113)	\$ 1,931,270	9,779,919	\$ 0.1975			9,779,919	\$ 0.1975	
Apr-19	735,735	\$ 113,567	5,758,736	\$ 649,010	6,494,471	\$ 762,577	\$ 9,951	\$ (119,438)	\$ 653,090	6,372,752	\$ 0.1025			6,372,752	\$ 0.1025	
May-19	808,238	\$ 124,758	3,176,066	\$ 348,986	3,984,304	\$ 473,744	\$ 9,297	\$ (126,975)	\$ 356,066	3,909,631	\$ 0.0911			3,909,631	\$ 0.0911	
Jun-19	807,114	\$ 124,585	1,742,922	\$ 196,427	2,550,036	\$ 321,012	\$ 6,542	\$ (131,025)	\$ 196,529	2,502,243	\$ 0.0785			2,502,243	\$ 0.0785	
Jul-19	845,953	\$ 130,579	1,482,266	\$ 178,020	2,328,219	\$ 308,599	\$ 2,736	\$ (132,900)	\$ 178,435	2,284,583	\$ 0.0781			2,284,583	\$ 0.0781	
Aug-19	848,340	\$ 130,948	1,482,146	\$ 177,561	2,330,486	\$ 308,509	\$ 2,730	\$ (133,275)	\$ 177,964	2,286,808	\$ 0.0778			2,286,808	\$ 0.0778	
Sep-19	795,333	\$ 122,766	1,926,707	\$ 228,315	2,722,040	\$ 351,081	\$ 2,816	\$ (129,113)	\$ 224,784	2,671,024	\$ 0.0842			2,671,024	\$ 0.0842	
Oct-19	749,995	\$ 115,768	5,333,606	\$ 684,888	6,083,601	\$ 800,656	\$ 5,085	\$ (117,825)	\$ 687,916	5,969,582	\$ 0.1152			5,969,582	\$ 0.1152	
Average	27,763,747	\$ 6,939,015	60,335,295	\$ 9,066,042	88,099,042	\$ 16,005,057	\$ 64,430	\$ (1,471,989)	\$ 14,597,498	86,447,889	\$ 0.16886			86,447,889	\$ 0.16886	
		\$ 0.24993		\$ 0.1503		\$ 0.1817										
		32%		68%												

GRI Funding (no change)  
TOTAL Rate

0.00040  
0.16926

Proposed Rate  
Proposed WACOG without RCF  
Proposed WACOG with RCF

1.005873  
\$ 0.16926  
\$ 0.17025

Present Rate  
Present WACOG without RCF  
Present WACOG with RCF

0.16276  
\$ 0.16276  
\$ 0.16371

Change  
Change WACOG without RCF  
Change WACOG with RCF

\$ 0.00650  
\$ 0.00650  
\$ 0.00654

Idaho Volumes  
November 2018 - October 2019

therms	11/1/2018	12/1/2018	1/1/2019	2/1/2019	3/1/2019	4/1/2019	5/1/2019	6/1/2019	7/1/2019	8/1/2019	9/1/2019	10/1/2019	Total	Percent
Rate Schedule 101	7,479,864	11,041,248	10,465,583	8,184,125	7,159,800	4,608,906	2,729,731	1,501,881	1,269,456	1,106,725	1,434,843	3,728,406	60,710,568	67.69%
Rate Schedule 111	3,210,160	3,611,668	3,590,314	2,667,168	2,538,371	1,708,814	1,143,087	969,151	983,455	1,143,264	1,197,612	2,171,251	24,934,315	27.80%
Rate Schedule 112	103,383	116,313	115,625	85,896	81,748	55,032	36,813	31,211	31,672	36,819	38,569	69,925	803,006	0.90%
Rate Schedule 146	278,904	242,196	299,229	272,217	241,710	255,258	286,578	304,503	313,986	255,726	242,751	248,268	3,241,326	3.61%
Total	11,072,311	15,011,425	14,470,751	11,209,406	10,021,629	6,628,010	4,196,209	2,806,746	2,598,569	2,542,534	2,913,775	6,217,850	89,689,215	100.00%

0.0312

Avista Utilities  
 WA Gas Operations  
 Demand Cost Calculation (per Therm)

Line No.	Description	Estimated Demand Expense	Allocator	Allocation Percentage	Idaho Allocation
1	Northwest Pipeline Corporation (NWP)	\$ 16,294,068	ID System Allocated	30.90%	\$ 5,034,867
2					
3	TCPL - Gas Transmission Northwest	\$ 2,614,309	ID System Allocated	30.90%	\$ 807,821
4					
5	<b>Total Fixed Domestic Transportation Costs</b>	<b>18,908,377</b>			<b>\$ 5,842,688</b>
6					
7	TransCanada - AB (NOVA System)	\$ 4,681,428	ID System Allocated	30.90%	\$ 1,446,561
8					
9	TransCanada - BC (Foothills Pipe Line Ltd.)	\$ 2,239,692	ID System Allocated	30.90%	\$ 692,065
10					
11	Spectra - Westcoast Energy Inc	\$ 983,722	ID System Allocated	30.90%	\$ 303,970
12					
13	<b>Total Fixed Canadian Transportation Costs</b>	<b>\$ 7,904,842</b>			<b>\$ 2,442,596</b>
14					
15	<b>Total Fixed Pipeline Charges</b>	<b>\$ 26,813,219</b>			<b>\$ 8,285,284</b>
16					
17	<b>Demand Costs</b>	<b>\$ 26,813,219</b>			<b>\$ 8,285,284</b>
18	Demand Volumes				86,447,889
19	<b>Demand Rate</b>				\$ 0.09584
20					
21					
22					
23					
24					
25					

	<b>RCF: 1.0058730</b>
<b>Rate Change Calculation: Proposed</b>	
Proposed WACOG without Revenue Sensitive Costs	\$ 0.09584
<b>Proposed WACOG with Revenue Sensitive Costs</b>	<b>\$ 0.09640</b>

Avista Utilities  
State of Idaho  
Schedule 155 - Temporary Refunds/Charges

Line No.	Amortization Acct 191000 Est. Balance At 6/30/18	Current Deferrals (Acct 191010) At 6/30/18	Idaho Gas Earnings Test Deferral* 6/30/2018	Temporary Tax Benefits* 6/30/2018	Total for Amortization
1 Schedule 101	192,503.11	(5,624,872.97)	(44,182.35)	(475,116.38)	(5,951,668.59)
2 Schedule 111	82,501.33	(2,410,659.84)	(18,145.51)	(95,544.75)	(2,441,848.77)
3 Schedule 112	(120.01)	(175,147.91)	(587.44)	(2,954.99)	(178,810.35)
4 Schedule 121	0.00	0.00	0.00	0.00	0.00
5 Schedule 122	0.00	0.00	0.00	0.00	0.00
6 Schedule 132	0.00	0.00	0.00	0.00	0.00
7 Schedule 146		0.00	(2,356.31)	(5,794.10)	(8,150.41)
8 Total	<u>274,884.43</u>	<u>(8,210,680.72)</u>	<u>(65,271.61)</u>	<u>(579,410.22)</u>	<u>(8,580,478.12)</u>
9		Amortization Only			\$ (8,401,667.77)
10		Large Customers			\$ (178,810.35)
					\$ (8,580,478.12)

\*the balance remaining in the Idaho Earnings Test Deferral and the Temporary Tax Benefits at 10/31/2018 will be transferred into account 191000.

<b>PGA AMORTIZATION (Sch 101-131)</b>
---------------------------------------

Line No.	Sales Therms	Amortization	Interest	Balance
1			1.00%	
2				
3	<b>Rate Schedule: 101-131</b>			
4	<b>Balance June 30, 2018</b>			\$ (7,935,796)
5	Jul-18	2,257,385	238,714.48	(6,514) \$ (7,703,596)
6	Aug-18	2,260,631	\$ 198,898.21	(6,337) \$ (7,511,035)
7	Sep-18	2,654,040	\$ 199,184.19	(6,176) \$ (7,318,027)
8	Oct-18	6,011,179	\$ 233,847.49	(6,001) \$ (7,090,181)
	Beginning Balance			\$ (7,090,181)
9	Nov-18	10,793,407	\$ 885,275.24	(5,540) \$ (6,210,446)
10	Dec-18	14,769,229	\$ 1,211,372.16	(4,671) \$ (5,003,745)
11	Jan-19	14,171,522	\$ 1,162,348.23	(3,685) \$ (3,845,082)
12	Feb-19	10,937,189	\$ 897,068.24	(2,830) \$ (2,950,844)
13	Mar-19	9,779,919	\$ 802,148.96	(2,125) \$ (2,150,820)
14	Apr-19	6,372,752	\$ 522,693.12	(1,575) \$ (1,629,702)
15	May-19	3,909,631	\$ 320,667.93	(1,224) \$ (1,310,258)
16	Jun-19	2,502,243	\$ 205,233.97	(1,006) \$ (1,106,030)
17	Jul-19	2,284,583	\$ 187,381.50	(844) \$ (919,493)
18	Aug-19	2,286,808	\$ 187,563.99	(688) \$ (732,617)
19	Sep-19	2,671,024	\$ 219,077.39	(519) \$ (514,059)
20	Oct-19	5,969,582	\$ 489,625.12	(224) \$ (24,660)
18		<u>86,447,889</u>	<u>\$ 7,090,455.85</u>	<u>(24,931) \$ (24,656)</u>

**Rate Schedule 101, 111 (no customers 131)**

Amortization Rate	\$ (0.08202)	(7,090,181)
Interest Rate	\$ (0.00029)	(24,660)
Rate Before RCF	\$ (0.08231)	(7,114,841)
Tariff Rate	\$ (0.08279)	

Summary	PGA	Earnings Test/Tax	Total
<b>Rate Schedule 101</b>	\$ (0.08231)	\$ (0.00861)	\$ (0.09092)
Rate Schedule 111	\$ (0.08231)	\$ (0.00445)	\$ (0.08676)
Rate Schedule 146	\$ -	\$ (0.00263)	\$ (0.00263)

**AVISTA UTILITIES**  
**Revenue Conversion Factor**  
**Idaho - Natural Gas System**  
**TWELVE MONTHS ENDED DECEMBER 31, 2016**

(Final Settlement - per Stipulation)

Line No.	Description	Factor
1	<b>Revenues</b>	1.000000
	<b>Expenses:</b>	
2	Uncollectibles	0.003564
3	Commission Fees	0.002275
4	Idaho State Income Tax	0.000000
	(zeroed out for PGA)	
5	Total Expenses	0.005839
6	Net Operating Income Before FIT	0.994161
7	Federal Income Tax @ 35%	0.198699
8	REVENUE CONVERSION FACTOR	0.795460
	REVENUE GROSS UP:	(1/1-.05839) <span style="border: 2px solid red; padding: 2px;">1.005873</span>

Avista Utilities  
 State of Idaho  
 Voluntary GRI Funding

	Northwest Pipeline		Transcanada - GTN Pipeline		Total
	TF-1 Reservation	TF-1 Volumetric	TF-1 Reservation	TF-1 Volumetric	
Previous Pipeline Rate (Per Therm)	\$0.00086	\$0.00088	\$0.00086	\$0.00088	
Current Pipeline Rate (Per Therm)	\$0.00076	\$0.00075	\$0.00076	\$0.00075	
Reduction in Pipeline Funding Rate (Per Therm)	\$0.00010	\$0.00013	\$0.00010	\$0.00013	
Monthly Rate (Daily Rate X 365 Days/12 Months)	\$0.00304		\$0.00304		
NWP Demand Billing Determinants	558,085,000		0		
Estimated Transportation Volumes (Therms)		0		0	
GRI Funding Shortfall	\$1,697,000	\$0	\$0	\$0	
Idaho Percentage	30.01%	30.57%	30.01%	30.57%	
Total Idaho GRI Funding Shortfall	\$14,000	\$3,000	\$9,000	\$6,000	\$32,000

**Set the GRI Funding at the 11/1/99 Level.**

12 MONTHS ENDED TOTAL  
LOSS & UNACCOUNTED FOR GAS

BY DELIVERY POINT - THERMS

**IDAHO**

	DELIVERY	REVENUE	LOSS +/-	% OF PURCHASE
ID SPO-CDA area	55,220,996	54,947,548	273,448	0.50
ID LEWIS-CLARK area	66,836,328	66,807,938	28,390	0.04
	<b>122,057,324</b>	<b>121,755,487</b>	<b>301,837</b>	<b>0.25</b>
Bonnors	2,925,260	5,439,646	(2,514,386)	(85.95)
Genesee	272,750	254,800	17,950	6.58
Kellogg	4,714,250	5,055,520	(341,270)	(7.24)
Moscow	7,391,730	7,334,622	57,108	0.77
Pinehurst-Kingston	861,110	551,107	310,003	36.00
Sandpoint	8,365,020	5,771,858	2,593,162	31.00
Smelterville-Page	510,180	326,964	183,216	35.91
<b>IDAHO TOTAL</b>	<b>147,097,624</b>	<b>146,490,005</b>	<b>607,619</b>	<b>0.41</b>

# AVISTA UTILITIES

Case No. AVU-G-18-04

EXHIBIT “D”

Pipeline Tariffs

August 24, 2018

AVISTA COPORATION						
Index of Pipeline Rates						
PIPELINE	TARIFF	MILEAGE RATE	NON MILEAGE RATE	NOTES		
GTNW	FTS-1	\$ 0.00434	\$ 0.034393	Stated tariff rate	<a href="http://tcplus.com/GTN/Tariff/CurrEffRates">http://tcplus.com/GTN/Tariff/CurrEffRates</a>	
GTNW	FTS-1-E1	\$ 0.002759	\$ 0.004641	Stated tariff rate	<a href="http://tcplus.com/GTN/Tariff/CurrEffRates">http://tcplus.com/GTN/Tariff/CurrEffRates</a>	
GTNW	FTS-1-E3	\$ 0.001282	\$ 0.001283	Stated tariff rate	<a href="http://tcplus.com/GTN/Tariff/CurrEffRates">http://tcplus.com/GTN/Tariff/CurrEffRates</a>	
GTNW	ITS-1	\$ 0.000399	\$ 0.031642	Stated tariff rate	<a href="http://tcplus.com/GTN/Tariff/CurrEffRates">http://tcplus.com/GTN/Tariff/CurrEffRates</a>	
NWPL	SGS-2F		\$ 0.01562	Stated tariff rate	<a href="http://www.northwest.williams.com/NWP_Portal/extLoc.action?loc=FilesNorthwesttariff&amp;File=tariff_StatementofRates.pdf">http://www.northwest.williams.com/NWP_Portal/extLoc.action?loc=FilesNorthwesttariff&amp;File=tariff_StatementofRates.pdf</a>	
NWPL	TF-1		\$ 0.39294	Stated tariff rate	<a href="http://www.northwest.williams.com/NWP_Portal/extLoc.action?loc=FilesNorthwesttariff&amp;File=tariff_StatementofRates.pdf">http://www.northwest.williams.com/NWP_Portal/extLoc.action?loc=FilesNorthwesttariff&amp;File=tariff_StatementofRates.pdf</a>	
NWPL	TF-2		\$ 0.39294	Stated tariff rate	<a href="http://www.northwest.williams.com/NWP_Portal/extLoc.action?loc=FilesNorthwesttariff&amp;File=tariff_StatementofRates.pdf">http://www.northwest.williams.com/NWP_Portal/extLoc.action?loc=FilesNorthwesttariff&amp;File=tariff_StatementofRates.pdf</a>	
TCPLAB	FT-D		\$ 4.99	Stated tariff rate	<a href="http://www.tccustomerexpress.com/2766.html">http://www.tccustomerexpress.com/2766.html</a>	
			90% Term discount			
			4.49			
			0.28	Abandonment surcharge		
			4.77	Nucleus rate		
TCPL BC	FT		\$ 0.013015436	Stated tariff rate	<a href="http://www.tccustomerexpress.com/2768.html">http://www.tccustomerexpress.com/2768.html</a>	
			170.7	Kilometers		
			2.221734925			
			0.094162643	Abandonment surcharge		
			\$ 2.315897568	Nucleus rate		
TGTC	FT		\$ 8.3615	Stated tariff rate	<a href="http://tcplus.com/Tuscarora/Tariff/CurrEffRates">http://tcplus.com/Tuscarora/Tariff/CurrEffRates</a>	
WEI	FTS-Southern		\$ 477.81	Stated tariff rate	<a href="https://noms.wei-pipeline.com/CustomerContent/tariff/toll_schedules/ts08_transport_south.pdf">https://noms.wei-pipeline.com/CustomerContent/tariff/toll_schedules/ts08_transport_south.pdf</a>	

STATEMENT OF RATES

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Issued: April 11, 2011  
Effective: April 4, 2011

Docket No. RP11-1986-000  
Accepted: May 4, 2011

STATEMENT OF EFFECTIVE RATES AND CHARGES FOR  
 TRANSPORTATION OF NATURAL GAS

Rate Schedules FTS-1, LFS-1, and FHS

For Rate Schedules FTS-1 and LFS-1:

	RESERVATION							
	DAILY MILEAGE (a) (Dth-MILE)		DAILY NON-MILEAGE (b) (Dth)		DELIVERY (c) (Dth-MILE)		FUEL (d) (Dth-MILE)	
	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.
BASE	0.000434	0.000000	0.034393	0.000000	0.000016	0.000016	0.0050%	0.0000%
STF (e)	(e)	0.000000	(e)	0.000000	0.000016	0.000016	0.0050%	0.0000%
EXTENSION CHARGES								
MEDFORD								
E-1 (f)	0.002759	0.000000	0.004641	0.000000	0.000026	0.000026	---	---
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)	0.001282	0.000000	0.001283	0.000000	0.000000	0.000000	---	---
CARTY LATERAL								
	E-4 (p)	---	---	0.166475	0.000000	0.000000	0.000000	---
OVERRUN CHARGE (j)								
	---	---	---	---	---	---	---	---
SURCHARGES								
ACA (k)	---	---	---	---	(k)	(k)	---	---

Issued: November 27, 2017  
 Effective: January 1, 2018

Docket No. RP18-184-000  
 Accepted: December 28, 2017

For Rate Schedule FHS:

The Mainline and Extension Reservation rates shown above for Rate Schedules FTS-1 and LFS-1 shall also be applicable to service under Rate Schedule FHS, except that the Mileage and Non-Mileage Components shall be adjusted to reflect the expedited hours of gas flow ("HF") utilizing the following formulas, rounded to 6 decimal places:

- (a) Mileage Reservation Component =  $FTS-1M \times \text{Miles} \times (24/HF)$
- (b) Non-Mileage Reservation Component =  $FTS-1NM \times (24/HF)$

where:

FTS-1M	=	Applicable FTS-1 Mileage Reservation Charge
FTS-1NM	=	Applicable FTS-1 Non-Mileage Reservation Charge
Miles	=	Distance, in pipeline miles, from the Primary Point(s) of Receipt to the Primary Point(s) of Delivery as set forth in Shipper's Contract
HF	=	MDQ/MHQ

STATEMENT OF EFFECTIVE RATES AND CHARGES FOR  
 TRANSPORTATION OF NATURAL GAS (a)

Rate Schedule ITS-1

	MILEAGE (n) (Dth-Mile)		NON-MILEAGE (o) (Dth)		DELIVERY (c) (Dth-Mile)		FUEL (d) (Dth-Mile)	
	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.
BASE	(e)	0.000000	(e)	0.000000	0.000016	0.000016	0.0050%	0.0000%
EXTENSION CHARGES								
MEDFORD								
E-1 (Medford) (f)	0.002759	0.000000	0.004641	0.000000	0.000026	0.000026	---	---
COYOTE SPRINGS								
E-3 (Coyote Springs) (i)	0.001282	0.000000	0.001283	0.000000	0.000000	0.000000	---	---
CARTY LATERAL								
E-4 (Carty Lateral) (p)	---	---	0.166475	0.000000	0.000000	0.000000	---	---
SURCHARGES								
ACA (k)	---	---	(k)	(k)	---	---	---	---

Rate Schedule IHS

	MILEAGE (n) (Dth-Mile)		NON-MILEAGE (o) (Dth)		DELIVERY (c) (Dth-Mile)		FUEL (d) (Dth-Mile)	
	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.
BASE	(e)	0.000000	(e)	0.000000	0.000016	0.000016	0.0050%	0.0000%
EXTENSION CHARGES								
MEDFORD								
E-1 (Medford) (f)	0.006622	0.000000	0.011138	0.000000	0.000026	0.000026	---	---
COYOTE SPRINGS								
E-3 (Coyote Springs) (i)	0.003077	0.000000	0.003079	0.000000	0.000000	0.000000	---	---
CARTY LATERAL								
E-4 (Carty Lateral) (p)	---	---	0.399540	0.000000	0.000000	0.000000	---	---
SURCHARGES								
ACA (k)	---	---	(k)	(k)	---	---	---	---

STATEMENT OF EFFECTIVE RATES AND CHARGES  
FOR TRANSPORTATION OF NATURAL GAS

Notes:

- (a) The mileage component shall be applied per pipeline mile to gas transported by GTN for delivery to shipper based on the primary receipt and delivery points in Shipper's contract. Consult GTN's system map in Section 3 for receipt and delivery point and milepost designations.
- (b) The non-mileage component is applied per Shipper's MDQ at Primary Point(s) of Delivery on Mainline Facilities.
- (c) The delivery rates are applied per pipeline mile to gas transported by GTN for delivery to shipper based on distance of gas transported. Consult GTN's system map in Section 3 for receipt and delivery point and milepost designations.
- (d) Fuel Use: Shipper shall furnish gas used for compressor station fuel, line loss, and other utility purposes, plus other unaccounted-for gas used in the operation of GTN's combined pipeline system in an amount equal to the sum of the current fuel and line loss percentage and the fuel and line loss percentage surcharge in accordance with Section 6.38 of this tariff, multiplied by the distance in pipeline miles transported from the receipt point to the delivery point multiplied by the transportation quantities of gas received from Shipper under these rate schedules. The current fuel and line loss percentage shall be adjusted each month between the maximum rate of 0.0050% per Dth per pipeline mile and the minimum rate of 0.0000% per Dth per mile. The fuel and line loss percentage surcharge is 0.0002% per Dth per pipeline mile. No fuel use charges will be assessed for backhaul service. Currently effective fuel charges may be found on GTN's Internet website under "Informational Postings."
- (e) Seasonal recourse rates apply to short-term firm (STF) service under Rate Schedules FTS-1 and FHS (i.e., firm service that has a term of less than one year and that does not include multiple-year seasonal service) and IT Service under Rate Schedules ITS-1 and IHS. By March 1 of each year GTN may designate up to four (4) months as peak months during a twelve-month period beginning on June 1 of the same year through May 31 of the following year. All other months will be considered off-peak months. Reservation rate components that apply to STF service and per-unit-rate ITS-1 and IHS service are as follows (delivery charges and applicable surcharges continue to apply):

Issued: November 27, 2017  
Effective: January 1, 2018

Docket No. RP18-184-000  
Accepted: December 28, 2017

For STF and ITS-1:

	4 Peak Mos.	3 Peak Mos.	2 Peak Mos.	1 Peak Mo.	0 Peak Mos.
Peak NM Res.	\$0.048150	\$0.048150	\$0.048150	\$0.048150	\$0.034393
Peak Mi. Res.	\$0.000608	\$0.000608	\$0.000608	\$0.000608	\$0.000434
Off-Pk NM Res.	\$0.027515	\$0.029807	\$0.031642	\$0.033142	\$0.034393
Off-Pk Mi. Res.	\$0.000347	\$0.000376	\$0.000399	\$0.000418	\$0.000434

For IHS:

	4 Peak Mos.	3 Peak Mos.	2 Peak Mos.	1 Peak Mo.	0 Peak Mos.
Peak NM Res.	\$0.115560	\$0.115560	\$0.115560	\$0.115560	\$0.082543
Peak Mi. Res.	\$0.001459	\$0.001459	\$0.001459	\$0.001459	\$0.001042
Off-Pk NM Res.	\$0.066036	\$0.071537	\$0.075941	\$0.079541	\$0.082543
Off-Pk Mi. Res.	\$0.000833	\$0.000902	\$0.000958	\$0.001003	\$0.001042

Months currently designated as "Peak Months" may be found on GTN's Internet website under "Informational Postings." By March 1 of each year, GTN will post the Peak Months for the upcoming twelve-month period beginning June 1 of the same year.

- (f) Applicable to firm service on GTN's Medford Extension.
- (g) Reserved for Future Use.
- (h) E-2 (Diamond 1) is a negotiated reservation charge of \$0.002972 per Dth per day for first 45,000 Dth/d and E-2 (Diamond 2) is a negotiated reservation charge of \$0.001166 per Dth per day for the second 45,000 Dth/d. During leap years, E-2 (Diamond 1) is a negotiated reservation charge of \$0.002964 per Dth per day for first 45,000 Dth/d and E-2 (Diamond 2) is a negotiated reservation charge of \$0.001163 per Dth per day for the second 45,000 Dth/d.
- (i) Applicable to firm service on GTN's Coyote Springs Extension.
- (j) The Overrun Charge shall be equal to the rates and charges set forth for interruptible service under Rate Schedule ITS-1.
- (k) In accordance with Section 6.22 of the Transportation General Terms and Conditions of this FERC Gas Tariff, Fourth Revised Volume No. 1-A, all Transportation services that involve the physical movement of gas shall pay an ACA unit adjustment. The currently effective ACA unit adjustment as published on the Commission's website ([www.ferc.gov](http://www.ferc.gov)) is

incorporated herein by reference. This adjustment shall be in addition to the Base Tariff Rate(s) specified above.

- (l) Reserved for Future Use.
- (m) Reserved.
- (n) The Rate Schedule ITS-1 Mileage Component shall be applied per pipeline mile to gas transported by GTN based on the distance of gas transported. Consult GTN's system map in Section 3 for receipt and delivery point and milepost designations.
- (o) The Rate Schedule ITS-1 Non-Mileage Component shall be applied per Dth of gas transported by GTN for immediate delivery to the facilities of another entity or an extension facility.
- (p) Applicable to firm service on GTN's Carty Lateral Extension.

RESERVED FOR FUTURE USE

Issued: May 26, 2011  
Effective: June 27, 2011

Docket No. RP11-2132-000  
Accepted: June 10, 2011

STATEMENT OF EFFECTIVE RATES AND CHARGES  
FOR TRANSPORTATION OF NATURAL GAS FOR

Parking and Lending Service  
(\$/Dth)

	BASE TARIFF RATE	
	MINIMUM	MAXIMUM
PAL Parking and Lending Service:	0.0	0.243541/d

Notes:

STATEMENT OF EFFECTIVE RATES AND CHARGES  
 FOR TRANSPORTATION OF NATURAL GAS

NEGOTIATED RATE AGREEMENTS UNDER RATE SCHEDULES FTS-1 AND LFS-1

<u>SHIPPER</u>	<u>TERM OF CONTRACT</u>	<u>RATE SCHEDULE</u>	<u>DTH/D</u>	<u>PRIMARY RECEIPT POINT</u>	<u>PRIMARY DELIVERY POINT</u>	<u>RATE /2 /3</u>
Avista Corporation /1	11/1/01 - 10/31/25	FTS-1	20,000	Medford	Medford Ext. Meter	/7
Powerex Corp./1	04/01/16 - 10/31/16	FTS-1	20,000	Kingsgate	Malin	/5
Mercuria Commodities Canada Corporation /1	04/01/18 03/31/24	FTS-1	60,000	Kingsgate	Malin	/4

Issued: March 29, 2018  
 Effective: April 1, 2018

Docket No. RP18-642-000  
 Accepted: April 12, 2018

STATEMENT OF EFFECTIVE RATES AND CHARGES  
FOR TRANSPORTATION OF NATURAL GAS

Negotiated Rate Agreements Under Rate Schedules FTS-1 and LFS-1

Explanatory Footnotes for Negotiated Rates  
under Rate Schedules FTS-1 and LFS-1

- /1 This contract does not deviate in any material aspect from the Form of Service Agreement in this Tariff.
- /2 Unless otherwise noted, all Shippers pay GTN's maximum Reservation Charge, Delivery Charge, ACA, and contribute fuel in-kind in accordance with this Tariff.
- /3 Index Price References: Unless otherwise noted, references to "Daily Index Price" shall mean the price survey midpoint for the specified point as published in Gas Daily for the day of gas flow. Weekend and holiday prices will be determined using the next available Gas Daily publication. Unless otherwise noted, the references to the "NGI FOM" for a specified point shall mean Natural Gas Intelligence's First of Month Bid Week Survey (Supplement to NGI's Weekly Gas Index) Spot Gas Price for the specified point.
- /4 GTN and Shipper have agreed to a fixed reservation reservation charge of \$.27 along with applicable surcharges for all quantities on the Kingsgate to Malin path.
- /5 GTN and Shipper have agreed to a Fixed Reservation Rate Charge of \$0.26300 inclusive of the mileage and non-mileage components, which shall be applicable to the Primary Receipt and Delivery Points as well as secondary points, as follows:

Secondary Receipt Points: All points on GTN's system  
Secondary Delivery Points: All points on GTN's system

In addition, Shipper shall pay all applicable charges and surcharges in accordance with GTN's FERC Gas Tariff.

- /6 Reserved
- /7 The Reservation charge shall be equal to the rate set forth in GTN's FERC Gas Tariff identified as FTS-1 E-2 (WWP), or its successor, multiplied by the appropriate Effective Period Percentage as shown in the following table.

Effective Period	Percentage
11/1/01-10/31/02	75%
11/1/02-10/31/03	80%
11/1/03-10/31/04	85%

Issued: March 29, 2018  
Effective: April 1, 2018

Docket No. RP18-642-000  
Accepted: April 12, 2018

11/1/04-10/31/05	90%
11/1/05-10/31/06	95%
11/1/06-10/31/25	100%

The Daily Delivery Charge shall be equal to the 100% load factor equivalent of the FTS-1 E-2 rate, or its successor, and shall be multiplied by the positive difference between (a) volumes delivered and (b) the contract MDQ times the appropriate Effective Period Percentage.

Daily Delivery Charge = [Dth Delivered - (MDQ \* Effective Period %)] \* 100% Load Factor Equivalent FTS-1 E-2

- /8 Reserved
- /9 Reserved
- /10 Reserved
- /11 Reserved
- /12 Reserved
- /13 Reserved
- /14 Reserved
- /15 Reserved
- /16 Reserved
- /17 Reserved
- /18 Reserved

STATEMENT OF EFFECTIVE RATES AND CHARGES  
FOR TRANSPORTATION OF NATURAL GAS

NEGOTIATED RATE AGREEMENTS UNDER RATE SCHEDULE ITS-1 AND PAL

<u>SHIPPER</u>	<u>TERM OF CONTRACT</u>	<u>RATE SCHEDULE</u>	<u>DTH/D</u>	<u>PRIMARY RECEIPT POINT</u>	<u>PRIMARY DELIVERY POINT</u>	<u>RATE</u>
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STATEMENT OF EFFECTIVE RATES AND CHARGES  
FOR TRANSPORTATION OF NATURAL GAS

NEGOTIATED RATE AGREEMENTS UNDER RATE SCHEDULE ITS-1 AND PAL

Explanatory Footnotes for Negotiated Rates under Rate Schedule ITS-1 and PAL

- /1 This contract does not deviate in any material aspect from the Form of Service Agreement in this Tariff.
- /2 Unless otherwise noted, all Shippers pay GTN's maximum Mileage and Non-Mileage Charge, ACA, and contribute fuel in-kind in accordance with this Tariff.
- /3 Index Price References: Unless otherwise noted, references to "Daily Index Price" shall mean the price survey midpoint for the specified point as published in Gas Daily for the day of gas flow. Weekend and holiday prices will be determined using the next available Gas Daily publication. Unless otherwise noted, the references to the "NGI FOM" for a specified point shall mean Natural Gas Intelligence's First of Month Bid Week Survey (Supplement to NGI's Weekly Gas Index) Spot Gas Price for the specified point.

NON-CONFORMING SERVICE AGREEMENTS  
 PURSUANT TO § 154.112(b)

Name of Shipper	Contract Number	Rate Schedule	Effective Date	Termination Date
Cascade Natural Gas Corporation	152	FTS-1	11/1/1993	10/31/2023
Chevron USA Inc.	153	FTS-1	11/1/1993	10/31/2023
City of Burbank	154	FTS-1	11/1/1993	10/31/2023
IGI Resources, Inc.	158	FTS-1	11/1/1993	10/31/2013
Northern California Power Agency	163	FTS-1	11/1/1993	10/31/2023
Talisman Energy Inc	167	FTS-1	11/1/1993	10/31/2023
Paramount Resources US Inc.	168	FTS-1	11/1/1993	10/31/2023
Petro-Canada Hydrocarbons, Inc.	169	FTS-1	11/1/1993	10/31/2023
Sacramento Municipal Utility District	170	FTS-1	11/1/1993	10/31/2023
Avista Corporation	177	FTS-1	11/1/1993	10/31/2023
Avista Corporation	178	FTS-1	11/1/1993	10/31/2023
Cascade Natural Gas Corporation	179	FTS-1	11/1/1993	10/31/2023
Northwest Natural Gas Company	180	FTS-1	11/1/1993	10/31/2023
Puget Sound Energy, Inc.	181	FTS-1	11/1/1993	10/31/2023
Avista Corporation	182	FTS-1	11/1/1993	10/31/2023
Avista Corporation	2591	FTS-1	8/1/1995	10/31/2025
Avista Corporation	2857	FTS-1	11/1/1995	10/31/2025
Avista Corporation	2858	FTS-1	11/1/1995	10/31/2025
Iberdrola Renewables, Inc.	7828	FTS-1	6/3/2001	10/31/2025
Avista Corporation	8035	FTS-1	11/1/2001	10/31/2025
Pacific Gas and Electric Company	111	ITS-1	2/1/1992	10/31/2010
Northwest Natural Gas Company	112	ITS-1	4/1/1992	3/31/2011
Petro-Canada Hydrocarbons, Inc.	119	ITS-1	4/22/1992	4/22/2011
Morgan Stanley Capital Group Inc.	144	ITS-1	7/23/1993	9/30/2010
Shell Energy North America (US), L.P.	146	ITS-1	8/1/1993	8/1/2010
BP Canada Energy Marketing Corp.	4621	AIS-1	12/1/1996	12/31/2010
Sempra Energy Trading Corp.	4721	AIS-1	1/1/1997	12/31/2010
EnCana Marketing (USA) Inc.	4770	AIS-1	1/25/1997	12/31/2010
Nexen Marketing U.S.A., Inc.	6759	AIS-1	6/17/1999	12/31/2010
Shell Energy North America (US), L.P.	7047	AIS-1	4/10/2000	12/31/2010
Sierra Pacific Power Company	7068	AIS-1	4/27/2000	12/4/2019
City of Glendale	7804	AIS-1	5/30/2001	12/31/2021
Iberdrola Renewables, Inc.	7806	AIS-1	5/30/2001	12/31/2021
Petro-Canada Hydrocarbons, Inc.	7807	AIS-1	5/30/2001	12/31/2021
Chevron U.S.A. Inc.	7812	AIS-1	5/30/2001	12/31/2021
Salmon Resources Ltd.	7816	AIS-1	5/30/2001	12/31/2021
Constellation Energy Commodities Group, Inc.	8038	AIS-1	8/2/2001	8/31/2021
Enserco Energy Inc.	8176	AIS-1	11/27/2001	11/30/2021
ConocoPhillips Company	8228	AIS-1	1/8/2002	1/31/2022
UBS AG (London Branch)	8318	AIS-1	4/11/2002	4/30/2023

Issued: September 25, 2015  
 Effective: October 26, 2015

Docket No. RP15-1294-000  
 Accepted: October 23, 2015

Concord Energy LLC	8421	AIS-1	7/22/2002	7/31/2012
Tenaska Marketing Ventures	8559	AIS-1	1/1/2003	12/31/2012
Cargill, Inc.	8594	AIS-1	3/19/2003	3/31/2013
Merrill Lynch Commodities, Inc.	8674	AIS-1	6/13/2003	6/13/2023
Apache Corporation	8670	AIS-1	7/1/2003	6/30/2013
Tenaska Marketing Ventures	8880	AIS-1	12/1/2003	11/30/2013
California Dept. of Water Resources	8887	AIS-1	12/1/2003	7/1/2011
United Energy Trading, LLC	9002	AIS-1	3/1/2004	2/28/2014
Select Natural Gas LLC	8978	AIS-1	3/3/2004	3/3/2014
National Fuel Marketing Company LLC	9035	AIS-1	4/27/2004	4/30/2014
Fortis Energy Marketing & Trading GP	9115	AIS-1	7/17/2004	6/30/2014
Powerex Corp.	9149	AIS-1	8/16/2004	7/31/2014
Louis Dreyfus Energy Services L.P.	9281	AIS-1	11/8/2004	10/31/2014
Pacific Summit Energy LLC	9285	AIS-1	11/15/2004	10/31/2010
Devlar Energy Marketing, LLC	9630	AIS-1	6/1/2005	5/31/2015
Suncor Energy Marketing Inc.	9774	AIS-1	10/1/2005	9/30/2015
CanNat Energy Inc.	10197	AIS-1	7/26/2006	7/25/2011
Eagle Energy Partners I, LP	10308	AIS-1	10/27/2006	10/31/2011
Sequent Energy Management LP	10336	AIS-1	11/1/2006	10/31/2010
Occidental Energy Marketing, Inc.	10359	AIS-1	12/22/2006	12/31/2010
NextEra Energy Power Marketing, LLC	10625	AIS-1	4/10/2008	4/30/2018
Natural Gas Exchange, Inc.	10639	AIS-1	4/29/2008	4/30/2018
Citigroup Energy Inc.	10646	AIS-1	5/30/2008	5/31/2018
IGI Resources, Inc.	4576	PS-1	12/1/1996	12/31/2010
Macquarie Cook Energy, LLC	4619	PS-1	12/1/1996	12/31/2010
Sempra Energy Trading Corp.	4720	PS-1	1/1/1997	12/31/2010
EnCana Marketing (USA) Inc.	4868	PS-1	3/1/1997	12/31/2010
Shell Energy North America (US), L.P.	4908	PS-1	3/5/1997	12/31/2010
Husky Gas Marketing Inc.	5348	PS-1	7/3/1997	12/31/2010
Enserco Energy Inc.	5677	PS-1	10/6/1997	12/31/2010
National Fuel Marketing Company LLC	5679	PS-1	10/7/1997	12/31/2010
United States Gypsum Company	5837	PS-1	11/3/1997	5/17/2010
Northwest Natural Gas Company	5992	PS-1	2/13/1998	12/31/2023
Chevron U.S.A. Inc.	6226	PS-1	5/14/1998	12/31/2010
San Diego Gas & Electric Company	6378	PS-1	8/25/1998	12/31/2010
Southern California Gas Company	6613	PS-1	12/14/1998	12/31/2010
Puget Sound Energy, Inc.	7061	PS-1	4/20/2000	4/20/2020
Hermiston Generating Company, L.P.	7798	PS-1	5/30/2001	12/31/2021
City of Glendale	7803	PS-1	5/30/2001	12/31/2021
Iberdrola Renewables, Inc.	7805	PS-1	5/30/2001	12/31/2021
Questar Energy Trading Company	7819	PS-1	5/30/2001	12/31/2021
El Paso Energy Marketing Company	7820	PS-1	5/30/2001	12/31/2021
Sempra Energy Trading Corp.	7833	PS-1	6/14/2001	6/8/2020
Constellation Energy Commodities Group, Inc.	8037	PS-1	8/2/2001	8/31/2021
ConocoPhillips Company	8229	PS-1	1/8/2002	1/31/2022
Tractebel Energy Marketing, Inc.	8283	PS-1	3/14/2002	3/31/2022
UBS AG (London Branch)	8316	PS-1	4/11/2002	4/30/2023

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RWE Trading Americas Inc.	8324	PS-1	4/16/2002	4/30/2022
Fortis Energy Marketing & Trading GP	8340	PS-1	5/2/2002	5/31/2022
Concord Energy LLC	8406	PS-1	7/22/2002	7/31/2012
Select Natural Gas LLC	8534	PS-1	11/15/2002	10/31/2012
Tenaska Marketing Ventures	8539	PS-1	12/1/2002	11/30/2012
Cargill, Inc.	8595	PS-1	3/19/2003	3/31/2013
United Energy Trading, LLC	8652	PS-1	5/23/2003	5/31/2013
Apache Corporation	8668	PS-1	7/1/2003	6/30/2013
Occidental Energy Marketing, Inc.	8784	PS-1	9/10/2003	8/31/2013
Tenaska Marketing Ventures	8873	PS-1	12/1/2003	11/30/2013
California Dept. of Water Resources	8886	PS-1	12/1/2003	7/1/2011
Devon Canada Marketing Corporation	8923	PS-1	2/1/2004	1/31/2014
Merrill Lynch Commodities, Inc.	9018	PS-1	4/7/2004	4/7/2014
Pacific Summit Energy LLC	9173	PS-1	8/30/2004	8/30/2010
Louis Dreyfus Energy Canada LP	9263	PS-1	10/29/2004	10/31/2010
Louis Dreyfus Energy Services L.P.	9273	PS-1	11/4/2004	10/31/2014
Devlar Energy Marketing, LLC	9584	PS-1	5/2/2005	4/30/2015
Suncor Energy Marketing Inc.	9772	PS-1	10/1/2005	9/30/2015
J.P. Morgan Ventures Energy Corporation	9948	PS-1	2/1/2006	1/31/2016
CanNat Energy Inc.	10195	PS-1	7/26/2006	7/25/2011
Eagle Energy Partners I, LP	10310	PS-1	10/27/2006	10/31/2011
Sequent Energy Management LP	10332	PS-1	11/1/2006	10/31/2011
El Paso Ruby Holding Company, LLC	12071	FTS-1	11/1/2012	3/31/2018
Portland General Electric Company	17293	FTS-1	10/31/2015	10/31/2045

Issued: September 25, 2015  
 Effective: October 26, 2015

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RATE SCHEDULES

Firm Transportation Service (FTS-1)

Limited Firm Transportation Service (LFS-1)

Interruptible Transportation Service (ITS-1)

Unbundled Sales Service (USS-1)

Parking and Lending Service (PAL)

Issued: April 24, 2015  
Effective: June 1, 2015

Docket No. RP15-905-000  
Accepted: May 29, 2015

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(1), (3)	
	Minimum	Maximum
Rate Schedule TF-1 (4) (5)		
Reservation		
(Large Customer)		
System-Wide	.00000	.39294
15 Year Evergreen Exp.	.00000	.35077
25 Year Evergreen Exp.	.00000	.32093
Volumetric (2)		
(Large Customer)		
System-Wide	.00832	.00832
15 Year Evergreen Exp.	.00832	.00832
25 Year Evergreen Exp.	.00832	.00832
(Small Customer) (6)	.00832	.69427
Scheduled Overrun (2)	.00832	.40126
Rate Schedule TF-2 (4) (5)		
Reservation	.00000	.39294
Volumetric	.00832	.00832
Scheduled Daily Overrun	.00832	.40126
Annual Overrun	.00832	.40126
Rate Schedule TI-1 (2)		
Volumetric (7)	.00832	.40126
Rate Schedule TFL-1 (4) (5)		
Reservation	-	-
Volumetric (2)	-	-
Scheduled Overrun (2)	-	-
Rate Schedule TIL-1 (2)		
Volumetric	-	-

STATEMENT OF RATES (Continued)

Effective Rates Applicable to  
Rate Schedules TF-1, TF-2, TI-1, TFL-1 and TIL-1 (Continued)

(Dollars per Dth)

Entitlement Unauthorized Overrun and Underrun (8)	Rate
General System Unauthorized Daily Overrun	(9)
General System Unauthorized Daily Underrun	10.00000
General System Unauthorized Underrun Imbalances not eliminated after 72 hours	10.00000
Customer-Specific Entitlement Penalty	10.00000

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Footnotes

- (1) Rate excludes surcharges approved by the Commission.
- (2) Annual Charge Adjustment ("ACA") surcharge may be applicable. Section 16 of the General Terms and Conditions describes the basis and applicability of the ACA surcharge.

STATEMENT OF RATES (Continued)

Effective Rates Applicable to  
Rate Schedules TF-1, TF-2, TI-1, TFL-1 and TIL-1 (Continued)

Footnotes (Continued)

- (3) To the extent Transporter discounts the Maximum Base Tariff Rate, such discounts will be applied on a non-discriminatory basis, subject to the policies of Order No. 497.

Shippers receiving service under these rate schedules are required to furnish fuel reimbursement in-kind at the rates specified on Sheet No. 14.

An incremental facilities charge or other payment method provided for in Section 21 or 29 of the General Terms and Conditions, is payable in addition to all other rates and charges if such a charge is included in Exhibit C to a Shipper's Transportation Service Agreement.

In addition to the rates set forth on Sheet No. 5, Puget Sound Energy, Inc.'s Transportation Service Agreement No. 140053 is subject to an annual incremental facility charge pursuant to Section 21 of the General Terms and Conditions for the South Seattle Delivery Lateral Expansion Project. The effective annual incremental facility charge is \$3,207,431 and is billed in equal monthly one-twelfth increments. The daily incremental facility charge is \$0.13752 per Dth.

In addition to the reservation rates shown on Sheet No. 5, Shippers who contract for Columbia Gorge Expansion Project capacity are subject to a facility reservation surcharge pursuant to Section 3.4 of Rate Schedule TF-1. The facility charge used in deriving the Columbia Gorge Expansion Project facility reservation surcharge has a minimum rate of \$0 and a maximum rate during the indicated months or calendar years as follows:

(Dollars per Dth)

Year	Rate	Year	Rate	Year	Rate
2018	\$0.09855	2021	\$0.08194	2023	\$0.07199
2019	\$0.09189	2022	\$0.07696	2024	\$0.06680
2020	\$0.08667				

January 1, 2025 - March 31, 2025 \$0.06552

STATEMENT OF RATES (Continued)

Effective Rates Applicable to  
Rate Schedules TF-1, TF-2, TI-1, TFL-1 and TIL-1 (Continued)

(Dollars per Dth)

Footnotes (Continued)

- (4) All reservation rates are daily rates computed on the basis of 365 days per year, except that such rates for leap years are computed on the basis of 366 days.

For Rate Schedule TF-1, the 15-Year and 25-Year Evergreen Expansion reservation and volumetric rates apply to Shippers receiving service under Rate Schedule TF-1 Evergreen Expansion service agreements. The System-Wide reservation and volumetric rates apply to Shippers receiving service under all other Rate Schedule TF-1 service agreements.

For Rate Schedule TF-1, the 15-Year and 25-Year Evergreen Expansion maximum base tariff reservation rates are comprised of \$0.34641 and \$0.31657 for transmission costs and \$0.00436 and \$0.00436 for storage costs, respectively. The System-Wide maximum base tariff reservation rates for Rate Schedule TF-1 and the maximum base tariff reservation rates for Rate Schedule TF-2 are comprised of \$0.38858 for transmission costs and \$0.00436 for storage costs.

For Rate Schedule TF-1 (Large Customer), the maximum base tariff volumetric rates applicable to Shippers receiving service under Rate Schedule TF-1 Evergreen Expansion service agreements are comprised of \$0.00806 for transmission costs and \$0.00026 for storage costs. The maximum base tariff volumetric rates for all other services under Rate Schedule TF-1 (Large Customer) and for services under Rate Schedule TF-2 are comprised of \$0.00806 for transmission costs and \$0.00026 for storage costs.

STATEMENT OF RATES (Continued)

Effective Rates Applicable to  
Rate Schedules TF-1, TF-2, TI-1, TFL-1 and TIL-1 (Continued)

(Dollars per Dth)

Footnotes (Continued)

- (5) Rates for Rate Schedules TF-1, TF-2 and TFL-1 are also applicable to capacity release service except for short-term capacity release transactions for a term of one year or less that take effect on or before one year from the date on which Transporter is notified of the release, which are not subject to the stated Maximum Base Tariff Rate. (Section 22 of the General Terms and Conditions describes how bids for capacity release will be evaluated.) The reservation rate is the comparable volumetric bid reservation charge applicable to Replacement Shippers bidding for capacity released on a one-part volumetric bid basis.
- (6) For Rate Schedule TF-1 (Small Customer), the Maximum Base Tariff Rate is comprised of \$0.68529 for transmission costs and \$0.00898 for storage costs. Transporter will not schedule gas for delivery to a Small Customer subject to this Rate Schedule TF-1 under any transportation Service Agreement (excluding its Rate Schedule TF-2 Service Agreement at Plymouth held at the time of storage service unbundling in RP93-5) unless such Small Customer has scheduled its full Contract Demand for firm service under its Rate Schedule TF-1 (Small Customer) Service Agreement(s) for that day.
- (7) Rate Schedule TI-1 maximum base tariff volumetric rate is comprised of \$0.39664 for transmission costs and \$0.00462 for storage costs.
- (8) Applicable to Rate Schedules TF-1, TF-2, TI-1, TFL-1 and TIL-1 pursuant to Section 15.5 of the General Terms and Conditions.
- (9) The Unauthorized Overrun Charge per Dth is the greater of \$10 or 150 percent of the highest midpoint price at NW Wyo. Pool, NW s. of Green River, Stanfield Ore., NW Can. Bdr. (Sumas), Kern River Opal, or El Paso Bondad as reflected in the Daily Price Survey published in "Gas Daily."

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules DEX-1 and PAL

(Dollars per Dth)

Type of Rate	Base Tariff Rate (1), (3)	
	Minimum	Maximum
Rate Schedule DEX-1 (2), (4)		
Deferred Exchange	.00000	.40126
Rate Schedule PAL		
Park and Loan	.00000	.40126

Footnotes

- (1) Rate excludes surcharges approved by the Commission.
- (2) ACA surcharge may be applicable. Section 16 of the General Terms and Conditions describes the basis and applicability of the ACA surcharge.
- (3) To the extent Transporter discounts the maximum currently effective tariff rate, such discounts will be applied on a non-discriminatory basis, subject to the policies of Order No. 497.
- (4) Shippers receiving service under this rate schedule are required to furnish fuel reimbursement in-kind at the rates specified on Sheet No. 14, except as provided in Section 4 of Rate Schedule DEX-1.

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules SGS-2F and SGS-2I

(Dollars per Dth)

Rate Schedule and Type of Rate	Base Tariff Rate (1)	
	Minimum	Maximum
Rate Schedule SGS-2F (2) (3) (4) (5)		
Demand Charge		
Pre-Expansion Shipper	0.00000	0.01562
Expansion Shipper	0.00000	0.04056
Capacity Demand Charge		
Pre-Expansion Shipper	0.00000	0.00057
Expansion Shipper	0.00000	0.00348
Volumetric Bid Rates		
Withdrawal Charge		
Pre-Expansion Shipper	0.00000	0.01562
Expansion Shipper	0.00000	0.04056
Storage Charge		
Pre-Expansion Shipper	0.00000	0.00057
Expansion Shipper	0.00000	0.00348
Rate Schedule SGS-2I		
Volumetric	0.00000	0.00224

Footnotes

- (1) Shippers receiving service under these rate schedules are required to furnish fuel reimbursement in-kind at the rates specified on Sheet No. 14.

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules SGS-2F and SGS-2I (Continued)

Footnotes (Continued)

- (2) Rates are daily rates computed on the basis of 365 days per year, except that rates for leap years are computed on the basis of 366 days.

Rates are also applicable to capacity release service except for short-term capacity release transactions for a term of one year or less that take effect on or before one year from the date on which Transporter is notified of the release, which are not subject to the stated Maximum Base Tariff Rate. (Section 22 of the General Terms and Conditions describes how bids for capacity release will be evaluated.) The Withdrawal Charge and Storage Charge are applicable to Replacement Shippers bidding for capacity released on a one-part volumetric bid basis.

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules LS-2F and LS-2I

(Dollars per Dth)

Rate Schedule and Type of Rate	Base Tariff Rate (1)	
	Minimum	Maximum
Rate Schedule LS-2F (3)		
Demand Charge (2)	0.00000	0.02587
Capacity Demand Charge (2)	0.00000	0.00331
Volumetric Bid Rates		
Vaporization Demand-Related Charge (2)	0.00000	0.02587
Storage Capacity Charge (2)	0.00000	0.00331
Liquefaction	0.90855	0.90855
Vaporization	0.03386	0.03386
Rate Schedule LS-2I		
Volumetric	0.00000	0.00662
Liquefaction	0.90855	0.90855
Vaporization	0.03386	0.03386

Footnotes

- (1) Shippers receiving service under these rate schedules are required to furnish fuel reimbursement in-kind at the rates specified on Sheet No. 14.
- (2) Rates are daily rates computed on the basis of 365 days per year, except that rates for leap years are computed on the basis of 366 days.
- (3) Rates are also applicable to capacity release service except for short-term capacity release transactions for a term of one year or less that take effect on or before one year from the date on which Transporter is notified of the release, which are not subject to the stated Maximum Base Tariff Rate. (Section 22 of the General Terms and Conditions describes how bids for capacity release will be evaluated.) The Vaporization Demand-Related Charge and Storage Capacity Charge are applicable to Replacement Shippers bidding for capacity released on a one-part volumetric bid basis.

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules LS-3F and LD-4I

(Dollars per Dth)

Rate Schedule and Type of Rate	Base Tariff Rate (1)	
	Minimum	Maximum
Rate Schedule LS-3F (3)		
Demand Charge (2)	0.00000	0.02587
Capacity Demand Charge (2)	0.00000	0.00331
Volumetric Bid Rates		
Vaporization Demand-Related Charge (2)	0.00000	0.02587
Storage Capacity Charge (2)	0.00000	0.00331
Liquefaction Charge (4)	0.90855	0.90855
Vaporization Charge	0.03386	0.03386
Rate Schedule LD-4I		
Volumetric Charge	0.00000	0.78872
Liquefaction Charge (4)	0.90855	0.90855

Footnotes

- (1) Shippers receiving service under these rate schedules are required to furnish fuel reimbursement in-kind at the rates specified on Sheet No. 14.
- (2) Rates are daily rates computed on the basis of 365 days per year, except that rates for leap years are computed on the basis of 366 days.
- (3) Rates are also applicable to capacity release service except for short-term capacity release transactions for a term of one year or less that take effect on or before one year from the date on which Transporter is notified of the release, which are not subject to the stated Maximum Base Tariff Rate. (Section 22 of the General Terms and Conditions describes how bids for capacity release will be evaluated.) The Vaporization Demand-Related Charge and Storage Capacity Charge are applicable to Replacement Shippers bidding for capacity released on a one-part volumetric bid basis.
- (4) The Liquefaction Charge will be trued-up annually pursuant to Section 14.20 of the General Terms and Conditions.

RESERVED FOR FUTURE USE

STATEMENT OF FUEL USE REQUIREMENTS FACTORS  
FOR REIMBURSEMENT OF FUEL USE

Applicable to Transportation Service Rendered Under  
Rate Schedules Contained in this Tariff, Fifth Revised Volume No. 1

The rates set forth on Sheet Nos. 5, 6, 7, 8 and 8-A are exclusive of fuel use requirements. Shipper shall reimburse Transporter in-kind for its fuel use requirements in accordance with Section 14 of the General Terms and Conditions contained herein.

The fuel use reimbursement furnished by Shippers shall be as follows for the applicable Rate Schedules included in this Tariff:

Rate Schedules TF-1, TF-2, TI-1, and DEX-1	1.16%
Rate Schedule TF-1 - Evergreen Expansion	
Incremental Surcharge (1)	0.50%
Rate Schedule TFL-1	-
Rate Schedule TIL-1	-
Rate Schedules SGS-2F and SGS-2I	0.17%
Rate Schedules LS-2F, LS-3F and LS-2I	
Liquefaction	0.53%
Vaporization	0.53%
Rate Schedule LD-4I	
Liquefaction	0.53%

The fuel use factors set forth above shall be calculated and adjusted as explained in Section 14 of the General Terms and Conditions. Fuel reimbursement quantities to be supplied by Shippers to Transporter shall be determined by applying the factors set forth above to the quantity of gas nominated for receipt by Transporter from Shipper for transportation, Jackson Prairie injection, Plymouth liquefaction, Plymouth vaporization, or for deferred exchange, as applicable.

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Footnote

(1) In addition to the Rate Schedule TF-1 fuel use requirements factor, the Evergreen Expansion Incremental Surcharge will apply to the quantity of gas nominated for receipt at the Sumas, SIPI or Pacific Pool receipt points under Evergreen Expansion service agreements.



## NGTL System

### TransCanada's - NGTL System Transportation Rates & Abandonment Surcharge

#### 2018 Final Rates - Effective May 1, 2018

Receipt and delivery transportation Rates below do not include applicable abandonment surcharges.

Receipt Services	Tariff Rate		Information Purposes	
	\$/10 <sup>3</sup> m <sup>3</sup> (Cdn)	¢/GJ/d (Cdn)	¢/Mcf/d (Cdn)	¢/MMBtu/d (US)
<u>FT-R</u> Average Demand Rate (3 yr term) <sup>1</sup>	207.20/mo	18.0	19.3	14.9
<u>IT-R</u> (Interruptible Receipt)	7.83/d	20.7	22.2	17.2

Delivery Services	Tariff Rate		Information Purposes	
	\$/GJ (Cdn)	¢/GJ/d (Cdn)	¢/Mcf/d (Cdn)	¢/MMBtu/d (US)
<u>FT-D</u> Demand Rate (1 yr term) <sup>2</sup>				
<b>Group 1:</b>				
Empress/McNeill Border	5.38/mo	17.7	18.9	14.7
Alberta-B.C. Border	4.99/mo	16.4	17.6	13.6
Gordondale Border/Boundary Lk Border	4.99/mo	16.4	17.6	13.6
ATCO: Clairmont/Shell Creek/Edson	4.99/mo	16.4	17.6	13.6
<b>Group 2:</b>				
All Group 2 delivery points	4.99/mo	16.4	17.6	13.6
<b>Group 3:</b>				
All Group 3 delivery points	5.99/mo	19.7	21.1	16.3

#### IT-D (Interruptible Delivery)

##### Group 1:

Empress/McNeill Border	19.46	20.83	16.1
Alberta-B.C. Border	18.05	19.32	15.0
Gordondale Border / Boundary Lk Border	18.05	19.32	15.0
ATCO: Clairmont/Shell Creek/Edson	18.05	19.32	15.0

##### Group 2:

Attachment D - Pipeline Tariff Sheets

All Group 2 delivery points

18.05

19.32

15.0

<sup>1</sup> Find more details on Receipt Price Points at [Receipt Point Rates](#)

1-2 year term: 105% (Price Point C)

3-4 year term: 100% (Price Point B)

5+ year term: 95% (Price Point A)

<sup>2</sup> Find more details on Delivery Price Points at [Delivery Point Rates](#)

1-2 year term: 100% (Price Point Z)

3-4 year term: 95% (Price Point Y)

5+ year term: 90% (Price Point X)

- Aggregate charges for service will be determined in accordance with the NGTL System tariff and as such, shall include the applicable abandonment surcharge(s).

- Rates are payable in Canadian dollars.

- For billing purposes, 10<sup>3</sup>m<sup>3</sup> units are used to Receipt Services and GJ units are for Delivery services

- Mcf and MMBtu units are provided for illustrative purposes only.

- Conversion factors below have been used to calculate the rates provided for information purposes:

Cdn\$/US\$	1.27 - subject to change (updated Nov 27, 2017)
¢/GJ to ¢/MMBtu	1.06
\$/10 <sup>3</sup> m <sup>3</sup> to ¢/GJ	37.8 MJ/m <sup>3</sup>

- Actual heating value is dependent upon specific receipt or delivery points and ranges from 36.0 MJ/m<sup>3</sup> to 44.0 MJ/m<sup>3</sup>.

- Rates do not include GST.

- FT-R rate range:

FT-R Rate Range	\$/10 <sup>3</sup> m <sup>3</sup>	¢/GJ/d	¢/Mcf/d	¢/MMBtu/d
FT-R Ceiling Rate	293.10/mo	25.5	27.3	21.1
FT-R Floor Rate	121.30/mo	10.6	11.3	8.7

## 2018 Abandonment Surcharges - Effective January 1, 2018

*Abandonment surcharges are in addition to applicable receipt and delivery transportation rates.*

Abandonment Surcharges	Tariff Rate		Information Purposes
	\$/10 <sup>3</sup> m <sup>3</sup> (Cdn)	\$/GJ (Cdn)	\$/Mcf (Cdn)
Monthly Abandonment Surcharge	10.51/mo	0.28/mo	0.30/mo
Daily Abandonment Surcharge	0.35/d	0.0091/d	0.01/d

- The services to which abandonment surcharges apply are denoted on the NGTL Tariff Table of Rates, Tolls and Charges.

## Other information for TransCanada's NGTL System:

### Current

[Receipt Point Rates](#)

[Fuel Rates](#)

[AB Border Heat Values](#)

### Archives

[Receipt Point Rates](#)

[Fuel Rates \(2004 - 2010\) \(22 KB, XLS\)](#)

[Fuel Rates \(2000 - 2004\) \(41 KB, DOC\)](#)

Attachment D - Pipeline Tariff Sheets

**Disclaimer:**

The pricing and tolls information included on this website is intended to be used for planning purposes only and although TransCanada endeavours to maintain the information in such a way that is accurate and current, it may not provide accurate results. Use of this information is at user's sole risk and TransCanada shall not be liable for user's use or reliance on any results obtained from it.

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### Foothills System - BC

## TransCanada's Foothills BC Transportation Rates & Abandonment Surcharges

### 2018 Rates Effective January 1, 2018

*Transportation Rates below do not include applicable Abandonment Surcharges*

Service	Tariff Rate	Information Purposes		
		AB/BC to Kingsgate		
	\$/GJ/km(Cdn)	¢/GJ/d (Cdn)	¢/Mcf/d (Cdn)	¢/MMbtu/d (US)
<b>FT Firm Service - Zone 8</b>				
FT Rate	0.0130154360(Monthly)	7.3	7.8	6.0
<b>IT Interruptible Service - Zone 8</b>				
IT Rate	0.0004706952(Daily)	8.0	8.6	6.6

Aggregate charges for service will be determined in accordance with the Foothills Pipe Lines Gas Transportation Tariff and as such, shall include the applicable abandonment surcharge(s)

### 2018 Abandonment Surcharges Effective January 1, 2018

*Abandonment surcharges are in addition to applicable Transportation Rates.*

Abandonment Surcharges	Tariff Rate	Information Purposes			
		All Transportation Services			
		\$/GJ (Cdn)	¢/GJ (Cdn)	¢/Mcf (Cdn)	¢/MMbtu (US)
Monthly Abandonment Surcharge	0.0941626428(monthly)		9.4	10.1	7.7
Daily Abandonment Surcharge	0.0030957522(Daily)		0.31	0.33	0.25

The services to which abandonment surcharges apply are denoted on the Foothills Pipe Lines Table of Effective Rates

1. For information purposes, the maximum Shipper's Haul Distance used in the Shipper's monthly charge for Service calculation is 170.7 km.
2. Rates are payable in Canadian dollars and GJ units are used for billing purposes. Mcf and MMBtu units are provided for information purposes only.
3. Conversion Factors below have been used to calculate the rates provided for information purposes:

Cdn\$/US\$	1.2886- subject to change (updated Dec 20, 2017)
¢/GJ to ¢/MMBtu	x 1.055056
¢/GJ to ¢/Mcf	at a heat value of 37.8 MJ/m <sup>3</sup>

4. All rates are based on 100 per cent load factor utilization. The IT rate is 110 per cent of the FT rate.
5. Rates do not include G.S.T.
6. Inquiries regarding the BC System may be directed to:

**Ashley Stowkowy**

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Email: [andrea\\_watters@transcanada.com](mailto:andrea_watters@transcanada.com)**Other information for TransCanada's Foothills (BC) System:****Current**[Fuel Rates and Heating Values](#)[AB Border Heat Values](#)**Archives**[Heating Values](#)[AB Border Heat Values \(61 KB, PDF\)](#)**Disclaimer:**

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STATEMENT OF RATES

Issued: October 28, 2010  
Effective: May 27, 2010

Docket No. RP10-773-001  
Accepted: December 1, 2010

RATE SCHEDULES FT and LFS  
CURRENTLY EFFECTIVE RATES 1/

Reservation Charge	(Maximum)	\$ 8.3615
	(Minimum)	\$ 0.0000
Delivery Charge	(Maximum)	\$ 0.0031
	(Minimum)	\$ 0.0031
Authorized Overrun Charge	(Maximum)	\$ 0.2780
	(Minimum)	\$ 0.0031
Annual Charge Adjustment		2/
Measurement Variance Gas Factor	(Maximum)	2.0%
	(Minimum)	(2.0%)
Volumetric Reservation Charge for Capacity Release		\$ 0.2780 3/

- 1/ For scheduling, imbalance and unauthorized overrun charges see General Terms and Conditions, Section 6.6. Maximum and minimum rates are applicable to backhaul service.
- 2/ The Annual Charge Adjustment (ACA) is in addition to the above Delivery Charge and the Authorized Overrun Charge. The currently effective ACA unit charge as published on the Commission's website ([www.ferc.gov](http://www.ferc.gov)) is incorporated herein by reference.
- 3/ The Maximum Rate does not apply to capacity release transactions of one (1) year or less.

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TOLL SCHEDULES - SERVICE

**TRANSPORTATION SERVICE - SOUTHERN**

**DEFINITIONS**

1. In this Toll Schedule, the following term shall have the following meaning:
  - (a) "Enhanced T-South Service" means Transportation Service – Southern provided pursuant to a Service Agreement under which gas is to be delivered to the Huntingdon Delivery Area and, subject to the fulfillment of the conditions specified in the Service Agreement, to the Kingsgate Export Point;
  - (b) "Kingsgate Export Point" means the point on the international boundary between Canada and the United States of America near Kingsgate, British Columbia, where the Foothills Pipe Lines (South BC) Ltd. pipeline facilities connect with the pipeline facilities of Gas Transmission Northwest Corporation; and
  - (c) "Service Term" means in respect of each Firm Transportation Service – Southern specified in a Firm Service Agreement, the term of each such Firm Transportation Service – Southern as determined in accordance with Section 3.

All other terms used in this Toll Schedule shall have the same meaning as set forth in the General Terms and Conditions.

**APPLICATION**

2. This Toll Schedule applies to all Firm Transportation Service - Southern, AOS and Interruptible Transportation Service - Southern, including Import Backhaul Service, provided by Westcoast on facilities in Zone 4 under the provisions of a Firm Service Agreement or an Interruptible Service Agreement into which the General Terms and Conditions and this Toll Schedule are incorporated by reference.
3. For all purposes of this Toll Schedule, the Demand Toll applicable to any Firm Transportation Service - Southern provided pursuant to a Firm Service Agreement shall be determined based upon the Service Term, and the Service Term for each such service shall be determined as follows:
  - (a) in the case of each Firm Transportation Service – Southern provided for in a Firm Service Agreement entered into by a Shipper with Westcoast prior to November 1, 2005, the number of whole years remaining in the term of each such service as of November 1, 2005;
  - (b) in the case of each Firm Transportation Service – Southern provided for in a Firm Service Agreement entered into by a Shipper with Westcoast after November 1, 2005, the number of whole years in the term of each such service specified in the Firm Service Agreement;
  - (c) in the case of each such Firm Transportation Service – Southern which is renewed by a Shipper after November 1, 2005 in accordance with Section 2.06 of the

Effective Date: April 1, 2014

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General Terms and Conditions, the number of whole years in the renewal term of each such service, with effect from the first day of the renewal term; and

- (d) in the case of each Firm Transportation Service – Southern provided for in a Firm Service Agreement which is extended by the Shipper and Westcoast after December 31, 2005, the number of whole years remaining in the term of each such service, including the period of the extension, with effect from the first day of the month immediately following the execution by the Shipper of an amendment to the Firm Service Agreement providing for such extension.

**MONTHLY BILL - FIRM TRANSPORTATION SERVICE - SOUTHERN**

4. The amount payable by a Shipper to Westcoast in respect of Firm Transportation Service - Southern provided in any month pursuant to a Firm Service Agreement shall be an amount equal to:
- (a) the product obtained by multiplying the Contract Demand for Firm Transportation Service - Southern specified in the Firm Service Agreement by the applicable Demand Toll specified in Appendix A for Firm Transportation Service – Southern; and
- (b) the amount of tax on fuel gas consumed in operations payable under the Motor Fuel Tax Act (British Columbia) and the Carbon Tax Act (British Columbia) which is allocated to Shipper by Westcoast for the month,

less the amount of any Contract Demand Credits to which the Shipper is entitled for the month pursuant to the General Terms and Conditions.

**MONTHLY BILL - AOS, INTERRUPTIBLE TRANSPORTATION SERVICE - SOUTHERN AND IMPORT BACKHAUL SERVICE**

5. If on any day Shipper has unutilized Firm Transportation Service - Southern at a Delivery Point in Zone 4 and would incur on such day tolls for AOS and Interruptible Transportation Service, other than Import Backhaul Service, at that Delivery Point or at any other Delivery Point in Zone 4, then, notwithstanding the provisions of the General Terms and Conditions and for the sole purpose of determining the amount of the Commodity Tolls payable by Shipper in accordance with this Toll Schedule for AOS and Interruptible Transportation Service - Southern, the following rules shall apply:
- (a) firstly, in the case where Shipper would otherwise incur tolls on such day for AOS and Interruptible Transportation Service – Southern at a Delivery Point where Shipper has unutilized Firm Transportation Service – Southern, Shipper shall be deemed to have utilized Firm Transportation Service at such Delivery Point on such day in respect of a volume of gas not exceeding the volume of unutilized Firm Transportation Service at such Delivery Point;
- (b) secondly, in the case where a Delivery Point at which Shipper has unutilized Firm Transportation Service – Southern is within the Huntingdon Delivery Area and Shipper has any remaining volume of unutilized Firm Transportation Service at such Delivery Point after applying the rule set out in paragraph (a) above, then Shipper shall be deemed to have made a diversion on such day pursuant to Section 7.01(a)

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of the General Terms and Conditions of a volume of gas not exceeding the amount of the remaining volume of unutilized Firm Transportation Service, from that Delivery Point to any other Delivery Point within the Huntingdon Delivery Area at which Shipper would otherwise incur tolls for AOS and Interruptible Transportation Service - Southern;

- (c) thirdly, if Shipper has any remaining volume of unutilized Firm Transportation Service – Southern at any Delivery Point after applying the rules set out in paragraphs (a) and (b) above, then Shipper shall be deemed to have made a diversion on such day pursuant to Section 7.01(c) of the General Terms and Conditions of a volume of gas not exceeding the amount of such remaining volume of unutilized Firm Transportation Service from such Delivery Point to the nearest Downstream Delivery Point at which Shipper would otherwise incur tolls for AOS and Interruptible Transportation Service - Southern; and
  - (d) fourthly, if Shipper has any remaining volume of unutilized Firm Transportation Service – Southern at any Delivery Point after applying the rules set out in paragraphs (a), (b) and (c) above, then Shipper shall be deemed to have made a diversion on such day pursuant to Section 7.01(b) of the General Terms and Conditions of a volume of gas not exceeding the amount of such remaining volume of unutilized Firm Transportation Service, from such Delivery Point to the nearest Upstream Delivery Point at which Shipper would otherwise incur tolls for AOS and Interruptible Transportation Service – Southern.
6. The amount payable by a Shipper to Westcoast in respect of AOS, Interruptible Transportation Service - Southern, and Import Backhaul Service provided on each day in a month shall be an amount equal to the sum of:
- (a) the product obtained by multiplying the applicable Commodity Toll specified in Appendix A for AOS, Interruptible Transportation Service - Southern and Import Backhaul Service, respectively, by the Receipt Volume for such AOS or Interruptible Transportation Service - Southern (as determined after applying the rules set out in Section 5) or for such Import Backhaul Service, respectively, at the point from which the residue gas is sourced, which is thermally equivalent to the volume of residue gas (i) delivered to or for the account of Shipper at the Delivery Point, or (ii) transmitted through Zone 4 for the account of Shipper on each such day during the month;
  - (b) the product obtained by multiplying the difference between the Commodity Tolls specified in Section 7.03 of the General Terms and Conditions by the volume of gas deemed to be diverted to a Downstream Delivery Point in accordance with Section 4(c) on each such day during the month; and
  - (c) the amount of tax on fuel gas consumed in operations payable under the Motor Fuel Tax Act (British Columbia) and the Carbon Tax Act (British Columbia) which is allocated to Shipper by Westcoast for each day in the month.

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TOLL SCHEDULES - SERVICE

**APPENDIX A**  
**DEMAND AND COMMODITY TOLLS**  
**TRANSPORTATION SERVICE - SOUTHERN**

**Firm Transportation Service – Southern**

Year Round Service

Service Term	Demand Tolls \$/10 <sup>3</sup> m <sup>3</sup> /mo.			
	PNG Delivery Point	Inland Delivery Area	Huntingdon Delivery Area	FortisBC Kingsvale to Huntingdon*
1 year	117.42	306.38	518.05	211.67
2 years	114.00	297.46	502.96	205.50
3 years	110.58	288.53	487.87	199.34
4 years	109.44	285.56	482.84	197.28
5 years or more	108.30	282.58	477.81	195.23

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

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

Winter Firm Service

Service Term	Demand Tolls \$/10 <sup>3</sup> m <sup>3</sup> /mo.	
	Huntingdon Delivery Area	
	WF Service November to March	Revertible WF Service*
1 year	777.08	518.05
2 years	754.44	502.96
3 years	731.81	487.87
4 years	724.26	482.84
5 years or more	716.72	477.81

\* WF Service which has been designated as Revertible WF Service pursuant to Section 23.10 of the General Terms and Conditions – Service to provide for firm transmission of residue gas in Zone 4 all days of the year.

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

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**TOLL SCHEDULES - SERVICE**

**AOS and Interruptible Transportation Service – Southern**

Months	Commodity Tolls \$/10 <sup>3</sup> m <sup>3</sup>			
	PNG Delivery Point	Inland Delivery Area	Huntingdon Delivery Area	FortisBC Kingsvale to Huntingdon*
April to October	3.843	10.027	18.650	6.927
November to March	5.124	13.369	18.650	9.236

\* For AOS provided by Westcoast pursuant to a Firm Service Agreement dated April 15, 2002 between Westcoast and FortisBC Energy Inc.

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

**Import Backhaul Service**

Months	Commodity Tolls \$/10 <sup>3</sup> m <sup>3</sup>		
	Inland Delivery Area	PNG Delivery Point	Compressor Station No. 2
April to October	8.623	14.807	18.650
November to March	5.281	13.526	18.650

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