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IDAHO PUBLIC UTILITIES COMMISSION



January 31, 2006

AVU-6-05-02

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

RE: Monthly Deferred Cost Report

Enclosed please find the PGA monthly report of activity in the Gas Deferral Accounts (Accounts 191010 and 191000). This information is submitted in compliance with Order Number 29902, issued on October 27, 2005.

If you have any questions regarding this information please feel free to call me at (509) 495-4124.

Sincerely,

Craig L. Bertholf  
Rate Analyst  
Rates and Tariff Administration

Enclosures

Avista Utilities  
State of Idaho  
Recap of Gas Deferral Accounts

01/31/06

	Total	Acct 191010 (New Deferrals)	Acct 191010 PGA Deferrals	Acct 191000 (Old Deferrals)
Ending Balance - 6/30/05	3,485,726.65		2,303,395.35	1,182,331.30
Deferrals	220,074.53	220,074.53		
Jackson Prairie Release to Cascade	(14,659.40)	(14,659.40)		
Actual Amortization	(63,771.98)			(63,771.98)
Interest	5,920.38	163.98	3,838.99	1,917.41
Ending Balance - 7/31/05	3,633,290.18	205,579.11	2,307,234.34	1,120,476.73
August 2005				
Deferrals	481,152.21	481,152.21		
Jackson Prairie Release to Cascade	(14,659.40)	(14,659.40)		
Actual Amortization	(52,332.46)			(52,332.46)
Interest	6,395.82	726.58	3,845.39	1,823.85
Ending Balance - 8/31/05	4,053,846.35	672,798.50	2,311,079.73	1,069,968.12
September 2005				
Deferrals	1,180,301.06	1,180,301.06		
Jackson Prairie Release to Cascade	(14,659.40)	(14,659.40)		
Actual Amortization	(70,319.19)			(70,319.19)
Interest Correction Prior to PGA Filing	(2,210.52)			(2,210.52)
Interest	7,673.80	2,091.51	3,851.80	1,730.49
Ending Balance - 9/30/05	5,154,632.10	1,840,531.67	2,314,931.53	999,168.90
October, 2005				
Deferrals	1,129,395.25	1,129,395.25		
Jackson Prairie Release to Cascade	(14,659.40)	(14,659.40)		
Actual Amortization	(139,852.41)			(139,852.41)
Actual Prior Months Interest	9,403.46	3,996.50	3,858.22	1,548.74
Ending Balance - 10/31/05	6,138,919.00	2,959,264.02	2,318,789.75	860,865.23
		OK		OK
November, 2005				
Deferrals	2,226,680.26	2,226,680.26		
Tracker Transfer between Accounts			(2,303,395.35)	2,303,395.35
Jackson Prairie Release to Cascade	(14,659.40)	(14,659.40)		
Actual Amortization	(441,021.81)			(441,021.81)
Actual Prior Months Interest	11,707.36	4,855.96	1,945.15	4,906.25
Ending Balance - 11/30/05	7,921,625.41	5,176,140.84	17,339.55	2,728,145.02
		OK		OK
December, 2005				
Deferrals	805,005.36	805,005.36		
Jackson Prairie Release to Cascade				
Actual Amortization	(629,812.10)			(629,812.10)
Actual Prior Months Interest	13,199.74	9,139.84	28.90	4,031.00
Ending Balance - 12/31/05	8,110,018.41	5,990,286.04	17,368.45	2,102,363.92
		OK	OK	OK