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IDAHO PUBLIC  
UTILITIES COMMISSION

**AVISTA**

Corp.

February 28, 2007

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

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 30168, issued in Case No. AVU-G-06-03.

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  
 Summary of Gas Costs Deferred and Amortized

Avista Gas, Summary of Deferral Accounts Status, as of January 31, 2007	Balance 10/31/06	Gas Year to End of Previous Month			Current Month		Balance 1/31/2007
		Amortized/ Deferred 11/06 - 10/07	Interest 11/06 - 10/07	Balance 12/31/06	Amortized / Deferred in January	January Interest	
<b>Amortization of 2005 - 2006 Gas Year Costs</b>							
Acct No. 191000, 2006-2007, Balance at end of Gas year	(\$1,250,959.28)		(\$6,154.91)	(\$1,257,114.19)		(\$5,148.35)	(\$1,262,262.54)
Acct No. 191000, 2005-2006, Deferrals	\$2,775,632.85	(\$716,292.53)	\$12,082.01	\$2,071,422.33	(\$437,602.41)	\$7,629.63	\$1,641,449.55
Acct No. 191000, Balances for Amortization in 2006-2007	\$1,524,673.57			\$814,308.14	(\$437,602.41)	\$2,481.28	\$379,187.01
<b>Account No. 191010, Current Year Deferrals</b>							
Commodity Costs Deferred, including Transportation, Jul 1-Oct 31		(\$390,366.91)	(\$846.08)	(\$391,212.99)	(\$431,678.93)	(\$2,593.55)	(\$825,485.47)
Jackson Release to Cascade, Jul 1-Oct 31		(\$29,003.20)	(\$56.74)	(\$29,059.94)	(\$14,501.60)	(\$87.13)	(\$43,648.67)
Total Account No. 191010, 2006 - 2007		(\$419,370.11)	(\$902.82)	(\$420,272.93)	(\$446,180.53)	(\$2,680.68)	(\$869,134.14)
<b>Total Deferral Accounts</b>	<b>\$1,524,673.57</b>	<b>(\$419,370.11)</b>	<b>(\$902.82)</b>	<b>\$394,035.21</b>	<b>(\$883,782.94)</b>	<b>(\$199.40)</b>	<b>(\$489,947.13)</b>
<b>Grand Total</b>							

# Avista Gas PGA Deferral Account Status as of 1/31/07

