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IDAHO PUBLIC
UTILITIES COMMISSION

August 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.

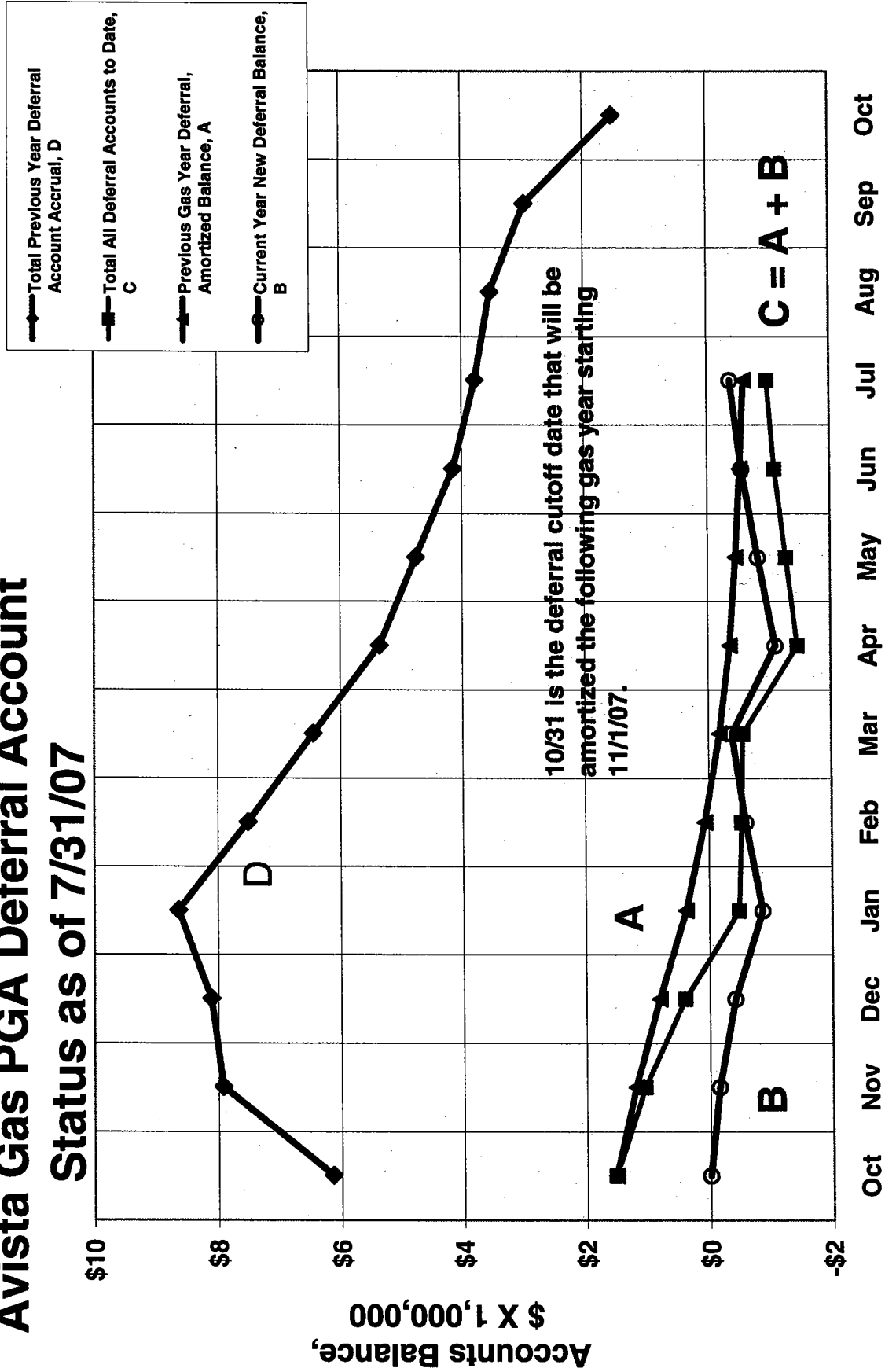
Sincerely,

A handwritten signature in black ink that reads "Craig L. Bertholf". The signature is written in a cursive style with a long, sweeping tail on the last letter.

Craig L. Bertholf
Rate Analyst
Rates and Tariff Administration

Enclosures

Avista Gas PGA Deferral Account Status as of 7/31/07



Avista Utilities
 State of Idaho
 Summary of Gas Costs Deferred and Amortized

Avista Gas, Summary of Deferral Accounts Status, as of July 31, 2007	Balance 10/31/06	Gas Year to End of Previous Month		Current Month		Balance 7/31/2007	
		Amortized/ Deferred 11/06 - 10/07	Interest 11/06 - 10/07	Balance 6/30/07	Amortized / Deferred in July		July Interest
Amortization of 2005 - 2006 Gas Year Costs							
Acct No. 191000, 2006-2007, Balance at end of Gas year	(\$1,250,959.28)		(\$37,368.56)	(\$1,288,327.84)		(\$5,278.40)	(\$1,293,606.24)
Acct No. 191000, 2005-2006, Deferrals	\$2,775,632.85	(\$2,062,224.22)	\$41,635.66	\$755,044.29	(\$64,675.84)	\$2,921.65	\$693,290.10
Acct No. 191000, Balances for Amortization in 2006-2007	\$1,524,673.57			(\$533,283.55)	(\$64,675.84)	(\$2,356.75)	(\$600,316.14)
Account No. 191010, Current Year Deferrals							
Commodity Costs Deferred, including Transportation, Jul 1-Oct 31		(\$456,695.91)	(\$17,225.06)	(\$473,920.97)	\$185,850.10		(\$289,719.21)
Jackson Release to Cascade, Jul 1-Oct 31		(\$87,009.60)	(\$1,390.61)	(\$88,400.21)		(\$307.47)	(\$88,707.68)
Total Account No. 191010, 2006 - 2007		(\$543,705.51)	(\$18,615.67)	(\$562,321.18)	\$185,850.10	(\$1,955.81)	(\$378,426.89)
Total Deferral Accounts							
Grand Total	\$1,524,673.57	(\$543,705.51)	(\$18,615.67)	(\$1,095,604.73)	\$121,174.26	(\$4,312.56)	(\$978,743.03)