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IDAHO PUBLIC  
UTILITIES COMMISSION



November 1, 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.

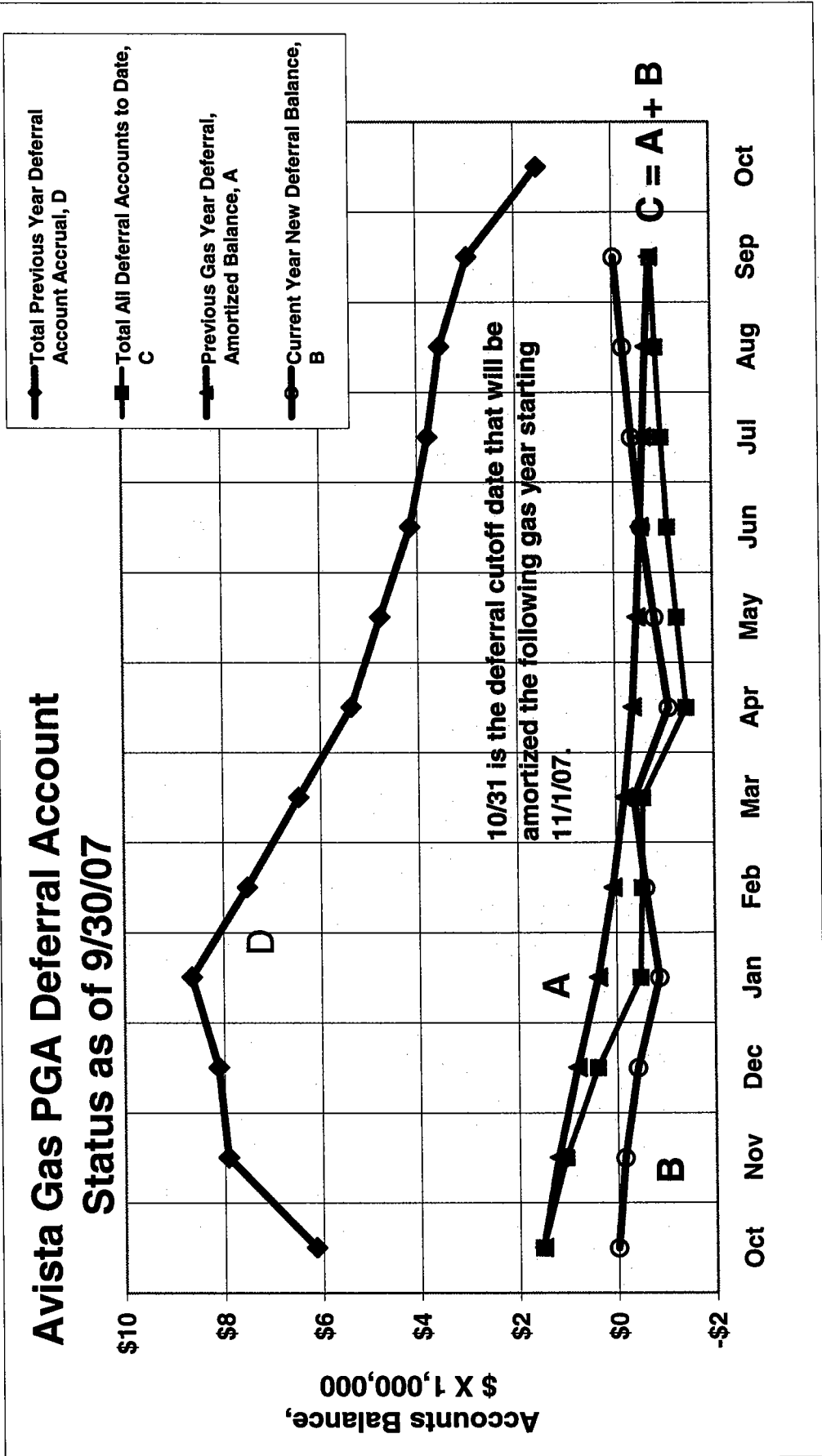
Sincerely,

A handwritten signature in black ink that reads "Craig Bertholf". The signature is written in a cursive style with a long horizontal stroke extending from the top of the "C".

Craig L. Bertholf  
Rate Analyst  
Rates and Tariff Administration

Enclosures

Deferral Account Balances  
2006-2007 Gas Year



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

Avista Gas, Summary of Deferral Accounts Status, as of September 30, 2007	Balance 10/31/06	Gas Year to End of Previous Month		Current Month		Balance 9/30/2007
		Amortized/ Deferred 11/06 - 10/07	Interest 11/06 - 10/07	Balance 8/31/07	Amortized / Deferred in Sept.	
Amortization of 2005 - 2006 Gas Year Costs						
Acct No. 191000, 2006-2007, Balance at end of Gas year	(\$1,250,959.28)		(\$47,947.37)	(\$1,298,906.65)		(\$5,322.48)
Acct No. 191000, 2005-2006, Deferrals	\$2,775,632.85	(\$2,186,443.50)	\$47,232.35	\$636,421.70	(\$88,815.86)	\$2,377.10
Acct No. 191000, Balances for Amortization in 2006-2007	\$1,524,673.57			(\$662,484.95)	(\$88,815.86)	(\$2,945.38)
Account No. 191010, Current Year Deferrals						
Commodity Costs Deferred, including Transportation, Jul 1-Oct 31		(\$101,580.09)	(\$19,810.60)	(\$121,390.69)		(\$290.76)
Jackson Release to Cascade, Jul 1-Oct 31		(\$87,009.60)	(\$1,985.03)	(\$88,994.63)		(\$213.16)
Total Account No. 191010, 2006 - 2007		(\$188,589.69)	(\$21,795.63)	(\$210,385.32)	\$178,886.83	(\$503.92)
Total Deferral Accounts		(\$188,589.69)	(\$21,795.63)	(\$872,870.27)	\$90,070.97	(\$3,449.30)
Grand Total	\$1,524,673.57					(\$786,248.60)