

Avista Corp.

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

RECEIVED

2008 JAN -4 AM 8:17

IDAHO PUBLIC
UTILITIES COMMISSION



January 2, 2008

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~~.

30458

-07-02

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

Sincerely,

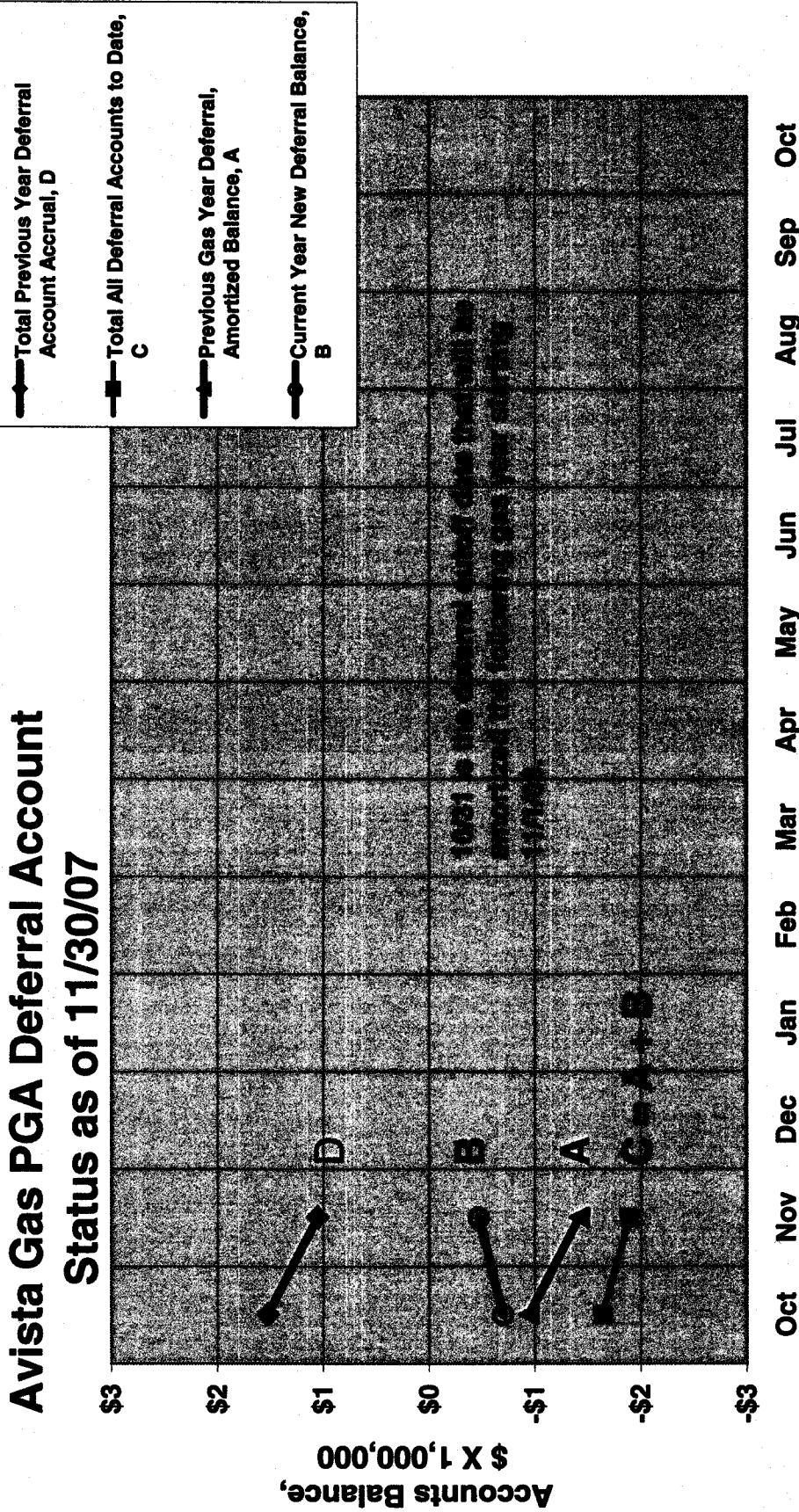
A handwritten signature in black ink that reads "Craig L. Bertholf".

Craig L. Bertholf
Rate Analyst
Rates and Tariff Administration

Enclosures

**Deferral Account Balances
2007-2008 Gas Year**

**Avista Gas PGA Deferral Account
Status as of 11/30/07**



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

Avista Gas, Summary of Deferral Accounts Status, as of November 30, 2007	Balance 10/31/06	Gas Year to End of Previous Month			Current Month		Balance 11/30/2007
		Amortized/ Deferred 11/06 - 10/07	Interest 11/06 - 10/07	Balance 10/31/07	Amortized / Deferred in Nov	Nov Interest	
Amortization of 2005 - 2006 Gas Year Costs							
Acct No. 191000, 2006-2007, Balance at end of Gas year	(\$1,250,959.28)		(\$58,614.51)	(\$1,309,573.79)	\$1,323,731.02	\$148.62	\$14,305.85
Acct No. 191000, 2005-2006, Deferrals	\$2,775,632.85	(\$2,461,252.05)	\$51,423.93	\$365,804.73	(\$1,795,409.37)	(\$6,520.83)	(\$1,436,125.47)
Acct No. 191000, Balances for Amortization in 2006-2007	\$1,524,673.57	(\$2,461,252.05)	(\$7,190.58)	(\$943,769.06)	(\$471,678.35)	(\$6,372.21)	(\$1,421,819.62)
Account No. 191010, Current Year Deferrals							
Commodity Costs Deferred, including Transportation		(\$588,614.53)	(\$17,383.09)	(\$605,997.62)	\$133,844.77	(\$852.23)	(\$473,005.08)
Jackson Release to Cascade, Jul 1-Oct 31		(\$87,009.60)	(\$6,437.14)	(\$93,446.74)	\$93,446.74	(\$131.42)	(\$131.42)
Total Account No. 191010, 2006 - 2007		(\$675,624.13)	(\$23,820.23)	(\$699,444.36)	\$227,291.51	(\$983.65)	(\$473,136.50)
Total Deferral Accounts							
Grand Total	\$1,524,673.57	(\$3,136,876.18)	(\$31,010.81)	(\$1,643,213.42)	(\$244,386.84)	(\$7,355.86)	(\$1,894,956.12)