

Avista Corp.

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IDAHO PUBLIC
UTILITIES COMMISSION

February 1, 2008

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

RE: Monthly Deferred Cost Report

Enclosed please find 7 copies of the PGA monthly report of activity in the Gas Deferral Accounts (Accounts 191010 and 191000). This information is submitted in compliance with Order Number 30458, issued in Case No. AVU-G-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 Bertholf". The signature is written in a cursive style with a large, prominent "C" and "B".

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 December 31, 2007	Balance 10/31/07	Gas Year to End of Previous Month			Current Month		Balance 12/31/2007
		Amortized/ Deferred 11/07 - 11/07	Interest 11/07 - 11/07	Balance 11/30/07	Amortized / Deferred in Dec	Dec Interest	
Amortization of 2005 - 2006 Gas Year Costs							
Acct No. 191000, 2007-2008, Balance at end of Gas year		\$35,667.92	\$148.62	\$35,816.54		\$149.24	\$35,965.78
Acct No. 191000, 2006-2007, Deferrals	(\$1,678,881.35)	\$227,766.01	(\$6,520.83)	(\$1,457,636.17)	\$276,447.48	(\$5,470.38)	(\$1,186,659.07)
Acct No. 191000, Balances for Amortization in 2006-2007	(\$1,678,881.35)	\$263,433.93	(\$6,372.21)	(\$1,421,819.63)	\$276,447.48	(\$5,321.14)	(\$1,150,693.29)
Account No. 191010, Current Year Deferrals							
Commodity Costs Deferred, including Transportation		(\$472,152.85)	(\$983.65)	(\$473,136.50)	(\$631,848.32)	(\$3,418.98)	(\$1,108,403.80)
Jackson Release to Cascade, Jul 1-Oct 31							
Total Account No. 191010, 2006 - 2007		(\$472,152.85)	(\$983.65)	(\$473,136.50)	(\$631,848.32)	(\$3,418.98)	(\$1,108,403.80)
Total Deferral Accounts		(\$208,718.92)	(\$7,355.86)	(\$1,894,956.13)	(\$355,400.84)	(\$8,740.12)	(\$2,259,097.09)
Grand Total		(\$1,678,881.35)					

Deferral Account Balances
2007-2008 Gas Year

Avista Gas PGA Deferral Account
Status as of 12/31/07

