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IDAHO PUBLIC  
UTILITIES COMMISSION



March 3, 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 L. Bertholf". The signature is written in a cursive style.

Craig L. Bertholf  
Rate Analyst  
Rates and Tariff Administration

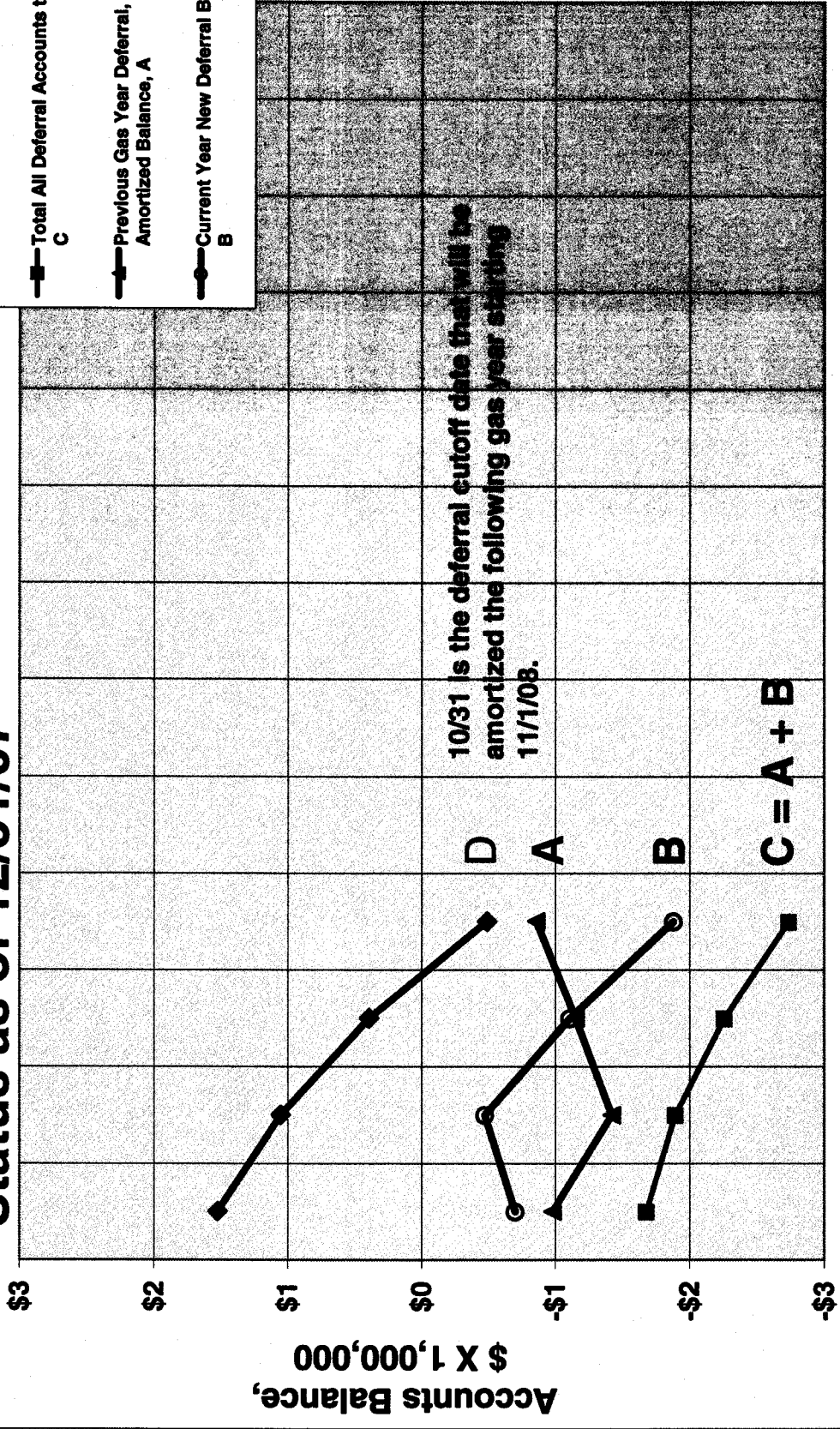
Enclosures

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

Avista Gas, Summary of Deferral Accounts Status, as of January 31, 2008	Balance 10/31/07	Gas Year to End of Previous Month		Current Month		Balance 1/31/2008
		Amortized/ Deferred 11/07 - 12/07	Interest 11/07 - 12/07	Amortized / Deferred in Jan	Jan Interest	
<b>Amortization of 2005 - 2006 Gas Year Costs</b>						
Acct No. 191000, 2007-2008, Balance at end of Gas year		\$35,667.92	\$297.86	\$35,965.78	\$149.86	\$36,115.64
Acct No. 191000, 2006-2007, Deferrals	(\$1,678,881.35)	\$504,213.49	(\$11,991.21)	(\$1,186,659.07)	(\$4,349.36)	(\$892,288.29)
Acct No. 191000, Balances for Amortization in 2006-2007	(\$1,678,881.35)	\$539,881.41	(\$11,693.35)	(\$1,150,693.29)	(\$4,199.50)	(\$856,172.65)
<b>Account No. 191010, Current Year Deferrals</b>						
Commodity Costs Deferred, including Transportation		(\$1,104,001.17)	(\$4,402.63)	(\$1,108,403.80)	(\$6,213.77)	(\$1,880,419.70)
Jackson Release to Cascade, Jul 1-Oct 31						
Total Account No. 191010, 2006 - 2007		(\$1,104,001.17)	(\$4,402.63)	(\$1,108,403.80)	(\$6,213.77)	(\$1,880,419.70)
<b>Total Deferral Accounts</b>		<b>(\$564,119.76)</b>	<b>(\$16,095.98)</b>	<b>(\$2,259,097.09)</b>	<b>(\$10,413.27)</b>	<b>(\$2,736,592.35)</b>
<b>Grand Total</b>		<b>(\$1,678,881.35)</b>				

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

- ◆ Total Previous Year Deferral Account Accrual, D
- Total All Deferral Accounts to Date, C
- ▲ Previous Gas Year Deferral, Amortized Balance, A
- Current Year New Deferral Balance, B



$C = A + B$