

Avista Corp.

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IDAHO PUBLIC
UTILITIES COMMISSION



March 31, 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. 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".

Craig L. Bertholf
Rate Analyst
Rates and Tariff Administration

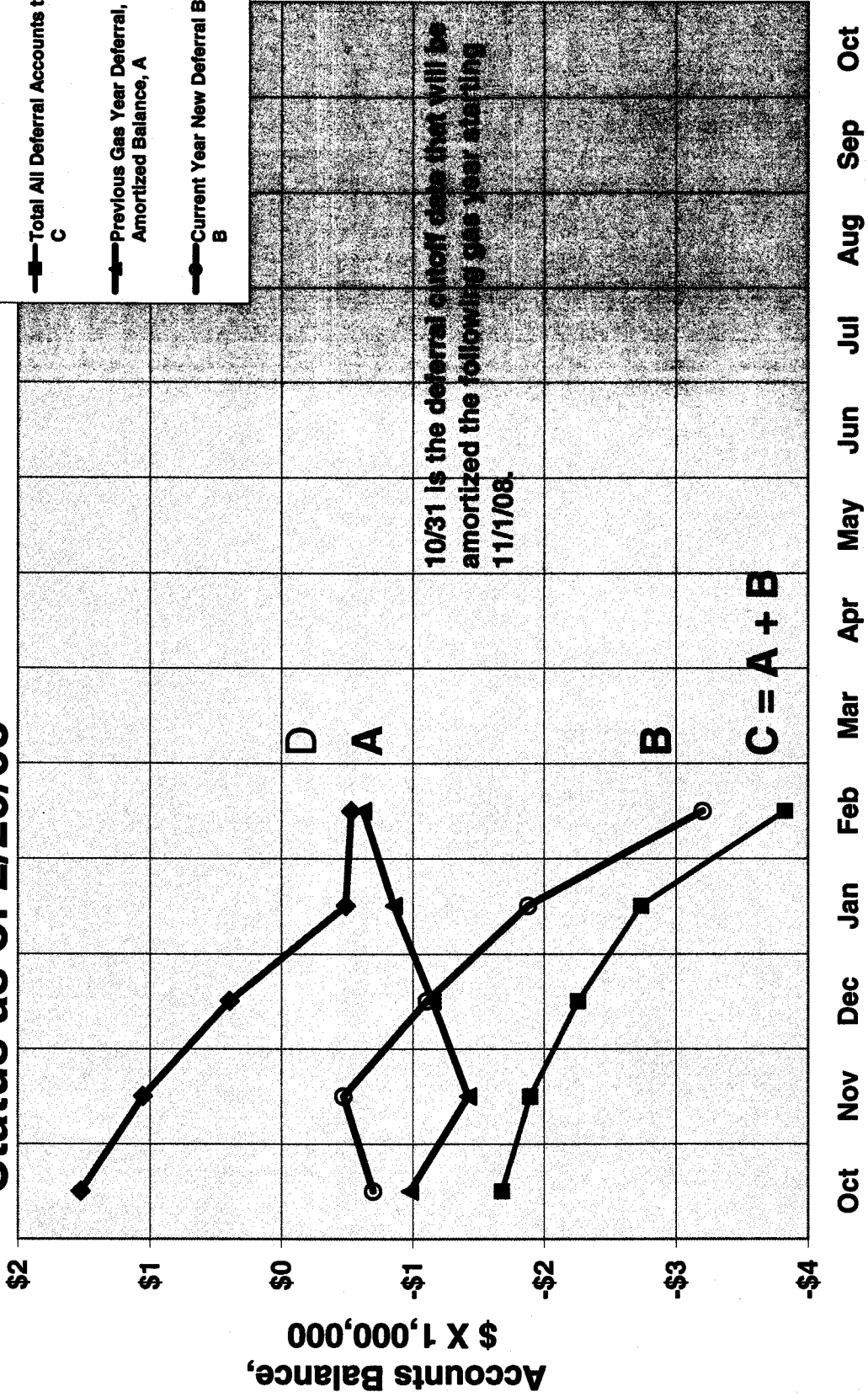
Enclosures

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

Avista Gas, Summary of Deferral Accounts Status, as of February 29, 2008	Balance 10/31/07	Gas Year to End of Previous Month		Current Month		Balance 2/29/2008
		Amortized/ Deferred 11/07 - 1/08	Interest 11/07 - 1/08	Balance 1/31/08	Amortized / Deferred in Feb	
Amortization of 2006 - 2007 Gas Year Costs						
Acct No. 191005, 2007-2008, Balance at end of Gas year		\$35,667.92	\$447.72	\$36,115.64		\$150.51
Acct No. 191000, 2006-2007, Deferrals	(\$1,678,881.35)	\$802,933.63	(\$16,340.57)	(\$892,288.29)	\$237,033.34	(\$3,224.06)
Balances for Amortization in 2007-2008	(\$1,678,881.35)	\$838,601.55	(\$15,892.85)	(\$856,172.65)	\$237,033.34	(\$3,073.55)
Account No. 191010, Current Year Deferrals						
Commodity Costs Deferred, including Transportation		(\$1,869,803.30)	(\$10,616.40)	(\$1,880,419.70)	(\$1,312,349.51)	(\$10,569.15)
Jackson Release to Cascade, Jul 1-Oct 31						
Total Account No. 191010, 2007 - 2008		(\$1,869,803.30)	(\$10,616.40)	(\$1,880,419.70)	(\$1,312,349.51)	(\$10,569.15)
Total Deferral Accounts	(\$1,678,881.35)	(\$1,031,201.75)	(\$26,509.25)	(\$2,736,592.35)	(\$1,075,316.17)	(\$13,642.70)
Grand Total						(\$3,825,551.22)

Avista Gas PGA Deferral Account Status as of 2/29/08

- ◆ 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



Oct Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep Oct