

Avista Corp.

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IDAHO PUBLIC
UTILITIES COMMISSION



April 30, 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 L. Bertholf". The signature is written in a cursive style with a large, prominent "C" at the beginning.

Craig L. Bertholf
Rate Analyst
Rates and Tariff Administration

Enclosures

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

	Balance 10/31/07	Gas Year to End of Previous Month		Current Month		Balance 3/31/2008
		Amortized/ Deferred 11/07 - 2/08	Interest 11/07 - 2/08	Balance 2/29/08	Amortized / Deferred in March	
Avista Gas, Summary of Deferral Accounts Status, as of March 31, 2008						
Amortization of 2006 - 2007 Gas Year Costs						
Acct No. 191005, 2007-2008, Balance at end of Gas year		\$35,667.92	\$598.23	\$36,266.15		\$36,417.30
Acct No. 191000, 2006-2007, Deferrals	(\$1,678,881.35)	\$1,039,966.97	(\$19,564.63)	(\$658,479.01)	\$218,884.48	(\$441,884.43)
Balances for Amortization in 2007-2008	(\$1,678,881.35)	\$1,075,634.89	(\$18,966.40)	(\$622,212.86)	\$218,884.48	(\$405,467.13)
Account No. 191010, Current Year Deferrals						
Commodity Costs Deferred, including Transportation		(\$3,182,152.81)	(\$21,185.55)	(\$3,203,338.36)	(\$893,158.17)	(\$4,111,704.52)
Total Account No. 191010, 2007 - 2008		(\$3,182,152.81)	(\$21,185.55)	(\$3,203,338.36)	(\$893,158.17)	(\$4,111,704.52)
Total Deferral Accounts						
Grand Total	(\$1,678,881.35)	(\$2,106,517.92)	(\$40,151.95)	(\$3,825,551.22)	(\$674,273.69)	(\$4,517,171.65)

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

**Avista Gas PGA Deferral Account
Status as of 3/31/08**

