

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

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IDAHO PUBLIC
UTILITIES COMMISSION



May 29, 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". 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 April 30, 2008 | Balance 10/31/07 | Gas Year to End of Previous Month | | Current Month | | Balance 4/30/2008 |
|---|---------------------|--|--------------------------|--------------------|----------------------------------|----------------------|
| | | Amortized/ Deferred 11/07 - 3/08 | Interest 11/07 - 3/08 | Balance 3/31/08 | Amortized / Deferred in April | |
| Amortization of 2006 - 2007 Gas Year Costs | | | | | | |
| Acct No. 191005, 2007-2008, Balance at end of Gas year | | \$35,667.92 | \$749.38 | \$36,417.30 | | \$36,569.04 |
| Acct No. 191000, 2006-2007, Deferrals | (\$1,678,881.35) | \$1,258,851.45 | (\$21,854.53) | (\$441,884.43) | \$171,413.52 | (\$271,955.10) |
| Balances for Amortization in 2007-2008 | (\$1,678,881.35) | \$1,294,519.37 | (\$21,105.15) | (\$405,467.13) | \$171,413.52 | (\$235,386.06) |
| Account No. 191010, Current Year Deferrals | | | | | | |
| Commodity Costs Deferred, including Transportation | | (\$4,075,310.98) | (\$36,393.54) | (\$4,111,704.52) | \$301,543.41 | (\$3,826,665.00) |
| Total Account No. 191010, 2007 - 2008 | | (\$4,075,310.98) | (\$36,393.54) | (\$4,111,704.52) | \$301,543.41 | (\$3,826,665.00) |
| Total Deferral Accounts | | | | | | |
| Grand Total | (\$1,678,881.35) | (\$2,780,791.61) | (\$57,498.69) | (\$4,517,171.65) | \$472,956.93 | (\$4,062,051.06) |

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

**Avista Gas PGA Deferral Account
Status as of 4/30/08**

