

**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

July 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.

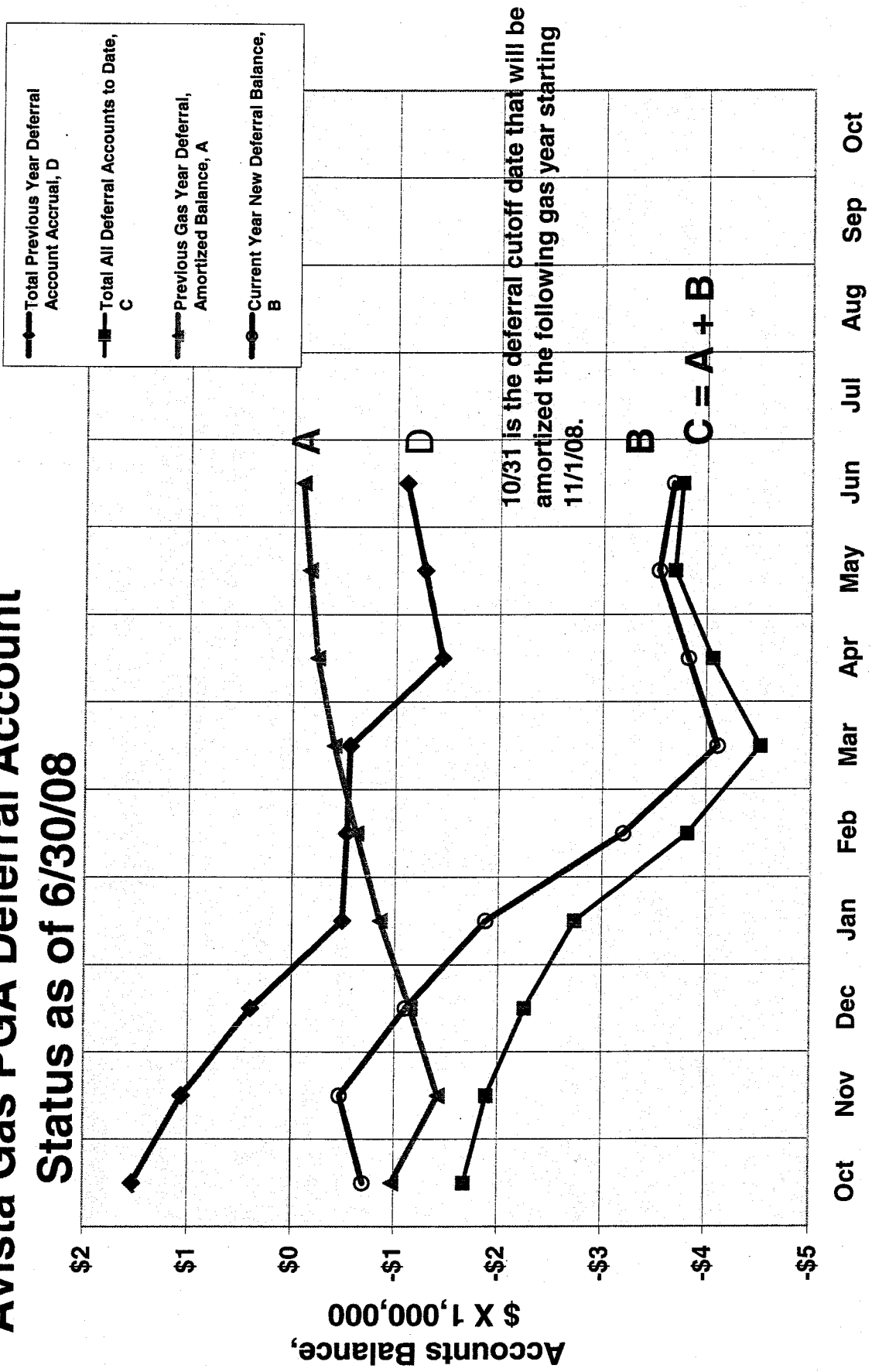
Sincerely,

A handwritten signature in black ink that reads "Craig Bertholf". The signature is written in a cursive style.

Craig L. Bertholf  
Rate Analyst  
Rates and Tariff Administration

Enclosures

# Avista Gas PGA Deferral Account Status as of 6/30/08



Avista Utilities

State of Idaho

Summary of Gas Costs Deferred and Amortized

Avista Gas, Summary of Deferral Accounts Status, as of June 30, 2008	Balance 10/31/07	Gas Year to End of Previous Month		Current Month		Balance 6/30/2008
		Amortized/ Deferred 11/07 - 5/08	Interest 11/07 - 5/08	Balance 5/31/08	Amortized / Deferred in June	
<b>Amortization of 2006 - 2007 Gas Year Costs</b>						
Acct No. 191005, 2007-2008, Balance at end of Gas year		\$35,667.92	\$1,053.49	\$36,721.41		\$36,874.42
Acct No. 191000, 2006-2007, Deferrals	(\$1,678,881.35)	\$1,510,169.89	(\$24,305.40)	(\$193,016.86)	\$68,748.97	(\$124,928.90)
Balances for Amortization in 2007-2008	(\$1,678,881.35)	\$1,545,837.81	(\$23,251.91)	(\$156,295.45)	\$68,748.97	(\$88,054.48)
<b>Account No. 191010, Current Year Deferrals</b>						
Commodity Costs Deferred, including Transportation		(\$3,525,815.35)	(\$68,325.30)	(\$3,594,140.65)	(\$68,956.27)	(\$3,677,984.18)
Jackson Release to Terasen Total Account No. 191010, 2007 - 2008		\$55,558.97	\$115.75	\$55,674.72	(\$55,558.97)	
<b>Total Deferral Accounts</b>		(\$3,470,256.38)	(\$68,209.55)	(\$3,538,465.93)	(\$124,515.24)	(\$3,677,984.18)
<b>Grand Total</b>	(\$1,678,881.35)	(\$1,924,418.57)	(\$91,461.46)	(\$3,694,761.38)	(\$55,766.27)	(\$3,766,038.66)