

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

RECEIVED

2008 OCT -2 AM 8: 14

IDAHO PUBLIC
UTILITIES COMMISSION



September 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" 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 August 31, 2008	Balance 10/31/07	Gas Year to End of Previous Month		Current Month		Balance 08/31/08
		Amortized/ Deferred 11/07 - 7/08	Interest 11/07 - 7/08	Balance 07/31/08	Amortized / Deferred in August	
Amortization of 2006 - 2007 Gas Year Costs						
Acct No. 191005, 2007-2008, Balance at end of Gas year		\$35,667.92	\$1,360.14	\$37,028.06		\$37,182.34
Acct No. 191000, 2006-2007, Deferrals	(\$1,678,881.35)	\$1,555,813.58	\$44,018.12	(\$79,710.66)	\$43,747.22	(\$36,204.43)
Balances for Amortization in 2007-2008	(\$1,678,881.35)	\$1,591,481.50	\$45,378.26	(\$42,682.60)	\$43,747.22	\$977.91
Account No. 191010, Current Year Deferrals						
Commodity Costs Deferred, including Transportation		(\$3,254,641.64)	(\$92,860.66)	(\$3,347,502.30)	(\$131,361.53)	(\$3,493,188.28)
Jackson Release to Terasen Total Account No. 191010, 2007 - 2008		\$163,164.00	(\$4,628.30)	\$158,535.70	\$54,388.00	\$213,800.43
Total Deferral Accounts		(\$3,091,477.64)	(\$97,488.96)	(\$3,188,966.60)	(\$76,973.53)	(\$3,279,387.85)
Grand Total	(\$1,678,881.35)	(\$1,499,996.14)	(\$52,110.70)	(\$3,231,649.20)	(\$33,226.31)	(\$3,278,409.94)

Avista Gas PGA Deferral Account Status as of 8/31/08

