

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



RECEIVED
2008 NOV 28 AM 8:23
IDAHO PUBLIC
UTILITIES COMMISSION

November 26, 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~~.
-08-03 *30646*

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 October 31, 2008 | Balance 10/31/07 | Gas Year to End of Previous Month | | Current Month | | Balance 10/31/08 |
|---|---------------------|--|--------------------------|---------------------|------------------------------------|---------------------|
| | | Amortized/ Deferred 11/07 - 9/08 | Interest 11/07 - 9/08 | Balance 09/30/08 | Amortized / Deferred in October | |
| Amortization of 2006 - 2007 Gas Year Costs | | | | | | |
| Acct No. 191005, 2007-2008, Balance at end of Gas year | | \$35,667.92 | \$1,669.35 | \$37,337.27 | (\$37,337.27) | |
| Acct No. 191000, 2006-2007, Deferrals | (\$1,678,881.35) | \$1,657,431.30 | \$43,746.84 | \$21,635.78 | \$132,302.46 | \$139,277.29 |
| Balances for Amortization in 2007-2008 | (\$1,678,881.35) | \$1,693,099.22 | \$45,416.19 | \$58,973.05 | \$94,965.19 | \$139,277.29 |
| Account No. 191010, Current Year Deferrals | | | | | | |
| Commodity Costs Deferred, including Transportation | | (\$3,771,732.86) | (\$122,605.70) | (\$3,894,338.56) | (\$2,518,296.18) | (\$5,807.40) |
| Jackson Release to Terasen Total Account No. 191010, 2007 - 2008 | | \$271,940.00 | (\$2,685.39) | \$269,254.61 | (\$269,254.61) | |
| Total Deferral Accounts | | (\$3,499,792.86) | (\$125,291.09) | (\$3,625,083.95) | (\$2,787,550.79) | (\$6,418,442.14) |
| Grand Total | (\$1,678,881.35) | (\$1,806,693.64) | (\$79,874.90) | (\$3,566,110.90) | (\$2,692,585.60) | (\$6,279,164.85) |

Avista Gas PGA Deferral Account Status as of 10/31/08

- ◆ 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

