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IDAHO PUBLIC  
UTILITIES COMMISSION

**AVISTA**

Corp.

November 25, 2009

AVU-G-08-03

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,



Craig L. Bertholf  
Rate Analyst  
Rates and Tariff Administration

Enclosures

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IDAHO PUBLIC UTILITIES COMMISSION

Avista Utilities

State of Idaho

Summary of Gas Costs Deferred and Amortized

| Summary of Deferral<br>Accounts Status as of,<br>October 31, 2009 | Balance<br>10/31/08     | Gas Year to End of Previous Month |                       |                          | Current Month         |                                      | Balance<br>10/31/09      |                     |
|---|-------------------------|-----------------------------------|-----------------------|--------------------------|-----------------------|--------------------------------------|--------------------------|---------------------|
|   |                         | Amortized/<br>Deferred            |                       | Interest                 | Balance<br>09/30/09   | Amortized/<br>Deferred In<br>October |                          | October<br>Interest |
|   |                         | 11/08 - 9/09                      | 11/08 - 9/09          |                          |                       |                                      |                          |                     |
| <b>Amortization of 2008 - 2009 Gas Year Costs</b>                 |                         |                                   |                       |                          |                       |                                      |                          |                     |
| Acct No. 191000, 2007-2008,<br>Deferrals                          | (\$6,279,164.85)        | \$4,769,251.74                    | (\$108,238.87)        | (\$1,618,151.98)         | \$1,031,573.39        | (\$11,654.65)                        | (\$598,233.24)           |                     |
| Balances for Amortization in<br>2008-2009                         | (\$6,279,164.85)        | \$4,769,251.74                    | (\$108,238.87)        | (\$1,618,151.98)         | \$1,031,573.39        | (\$11,654.65)                        | (\$598,233.24)           |                     |
| <b>Account No. 191010, Current Year Deferrals</b>                 |                         |                                   |                       |                          |                       |                                      |                          |                     |
| Commodity Costs Deferred,<br>including Transportation             |                         | (\$10,056,196.75)                 | (\$65,168.06)         | (\$10,121,364.81)        | (\$1,784,533.88)      | (\$8,538.68)                         | (\$11,914,437.37)        |                     |
| Total Account No. 191010, 2007 -<br>2008                          |                         | (\$10,056,196.75)                 | (\$65,168.06)         | (\$10,121,364.81)        | (\$1,784,533.88)      | (\$8,538.68)                         | (\$11,914,437.37)        |                     |
| <b>Grand Total</b>  | <b>(\$6,279,164.85)</b> | <b>(\$5,286,945.01)</b>           | <b>(\$173,406.93)</b> | <b>(\$11,739,516.79)</b> | <b>(\$752,960.49)</b> | <b>(\$20,193.33)</b>                 | <b>(\$12,512,670.61)</b> |                     |

# Avista PGA Gas Deferral Acct Status as of 10/31/09

