

Avista Corp.

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IDAHO PUBLIC
UTILITIES COMMISSION



Corp.

August 31, 2010

State of Idaho
Idaho Public Utilities Commission
P.O. Box 83720
Boise, Idaho 83720-0074

RE: Monthly Deferred Cost Report

Enclosed please find seven copies of the PGA monthly report of activity in the Gas Deferral Accounts for July 2010. This information is submitted in compliance with Order Number 30937 issued in the Company's most recent Purchase Gas Cost Adjustment filing (Case No. AVU-G-09-05).

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'.

Craig L. Bertholf
Rate Analyst
State and Federal Regulation

Enclosures

Avista Utilities

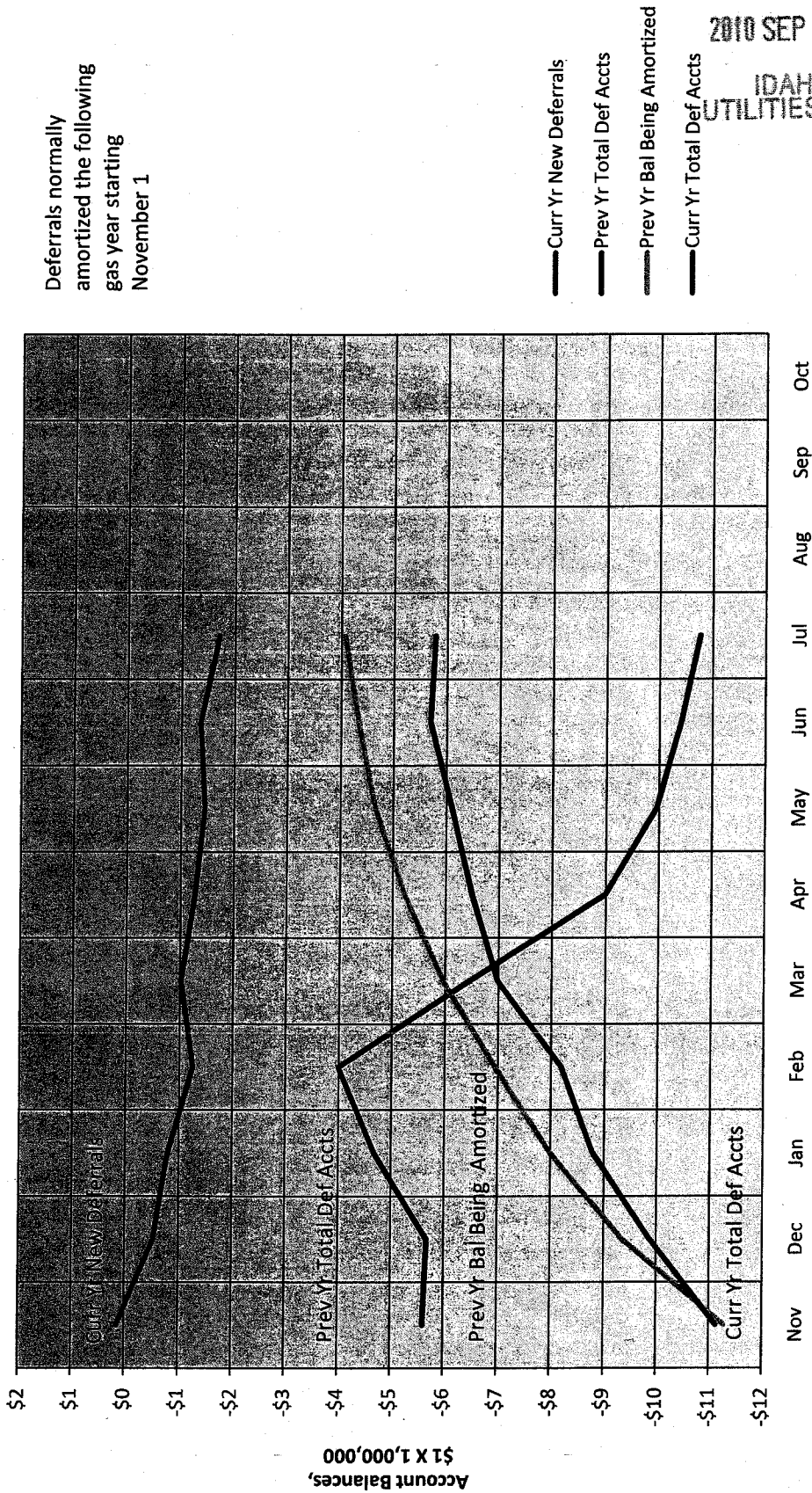
State of Idaho

Summary of Gas Costs Deferred and Amortized

Summary of Deferral Accounts Status as of, July 31, 2010	Balance 10/31/09	Gas Year to End of Previous Month			Current Month			Balance 7/31/10
		Amortized/ Deferred		Interest	Amortized/ Deferred In		July	
		11/1/09 - 6/30/10	6/30/10	11/1/09 - 6/30/10	July	July	Interest	
Amortization of 2008 - 2009 Gas Year Costs								
Acct No. 191000, 2008 - 2009, Deferrals	(\$598,233.24)	(\$3,660,562.57)	(\$4,327,116.31)	(\$68,320.50)	\$264,829.14	(\$3,495.58)	(\$4,065,782.75)	
Balances for Amortization in 2009-2010	(\$598,233.24)	(\$3,660,562.57)	(\$4,327,116.31)	(\$68,320.50)	\$264,829.14	(\$3,495.58)	(\$4,065,782.75)	
Account No. 191010, Current Year Deferrals								
Gas Costs Deferred, including Transportation	(\$11,914,437.37)	\$10,556,824.07	(\$1,363,390.57)	(\$5,777.27)	(\$350,093.14)	(\$1,282.03)	(\$1,714,765.74)	
Total Account No. 191010, 2009 - 2010	(\$11,914,437.37)	\$10,556,824.07	(\$1,363,390.57)	(\$5,777.27)	(\$350,093.14)	(\$1,282.03)	(\$1,714,765.74)	
Grand Total	(\$12,512,670.61)	\$6,896,261.50	(\$5,690,506.88)	(\$74,097.77)	(\$85,264.00)	(\$4,777.61)	(\$5,780,548.49)	

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Avista PGA Gas Deferral Acct Status as of 7/31/10



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- Curr Yr New Deferrals
- Prev Yr Total Def Accts
- Prev Yr Bal Being Amortized
- Curr Yr Total Def Accts

Account Balances,
 \$1 X 1,000,000