

Avista Corp.  
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IDAHO PUBLIC  
UTILITIES COMMISSION



November 23, 2010

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 32102 issued in the Company's most recent Purchase Gas Cost Adjustment filing (Case No. AVU-G-10-03).

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.

Craig L. Bertholf  
Rate Analyst  
Rates and Tariff Administration

Enclosures

Avista Utilities

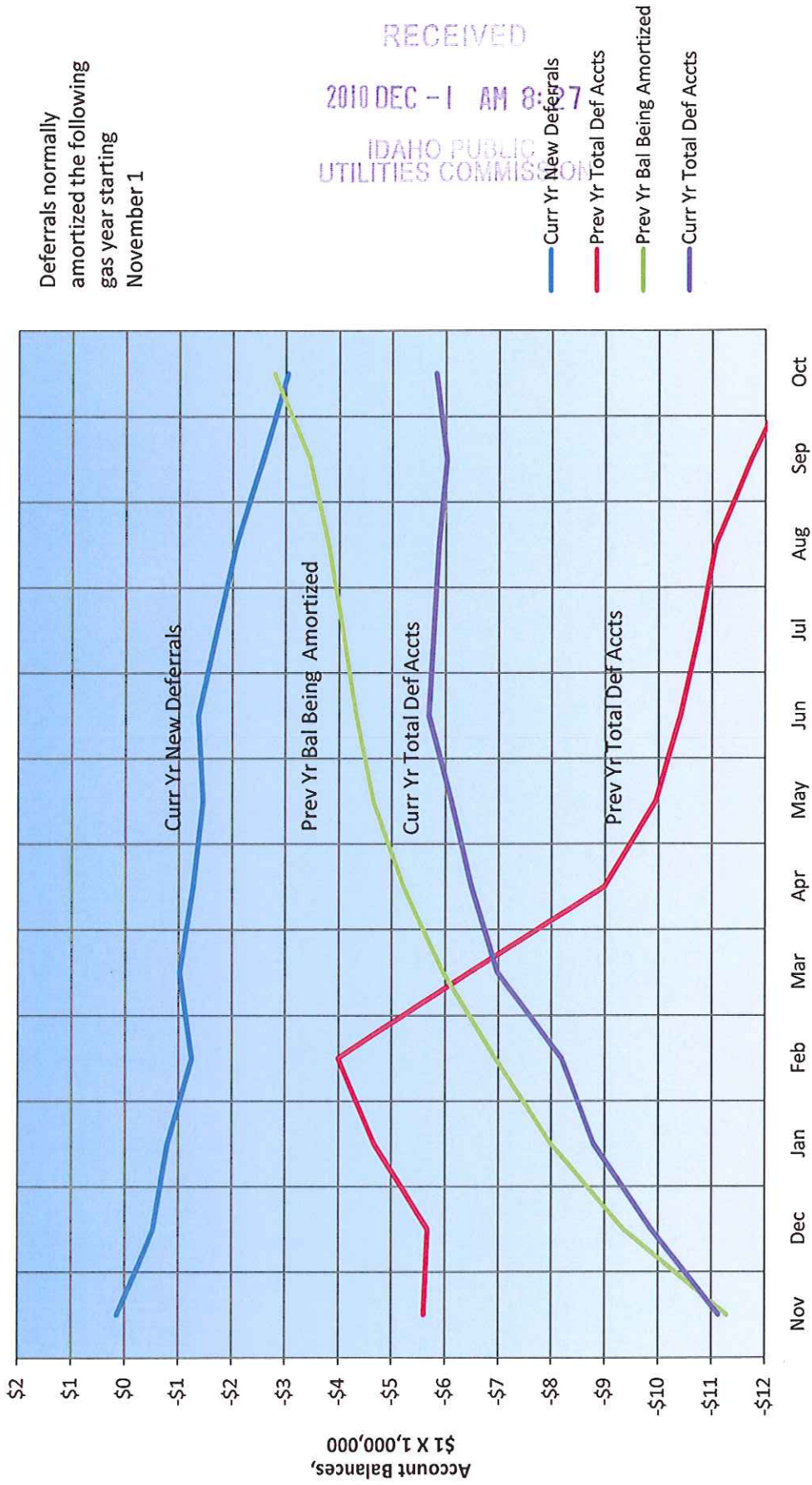
State of Idaho

Summary of Gas Costs Deferred and Amortized

Summary of Deferral	Balance 10/31/09	Gas Year to End of Previous Month		Current Month		Balance 10/31/10
		Amortized/ Deferred 11/1/09 - 9/30/10	Interest 11/1/09 - 9/30/10	Amortized/ Deferred In October	October Interest	
<b>Amortization of 2008 - 2009 Gas Year Costs</b>						
Acct No. 191000, 2008 - 2009, Deferrals	(\$598,233.24)	(\$2,773,162.98)	(\$78,107.44)	\$670,860.91	(\$2,595.06)	(\$2,781,237.81)
Balances for Amortization in 2009-2010	(\$598,233.24)	(\$2,773,162.98)	(\$78,107.44)	\$670,860.91	(\$2,595.06)	(\$2,781,237.81)
<b>Account No. 191010, Current Year Deferrals</b>						
Gas Costs Deferred, including Transportation	(\$11,914,437.37)	\$9,354,206.66	(\$10,570.16)	(\$463,307.64)	(\$2,335.37)	(\$3,036,443.88)
Total Account No. 191010, 2009 - 2010	(\$11,914,437.37)	\$9,354,206.66	(\$10,570.16)	(\$463,307.64)	(\$2,335.37)	(\$3,036,443.88)
<b>Grand Total</b>	<b>(\$12,512,670.61)</b>	<b>\$6,581,043.68</b>	<b>(\$88,677.60)</b>	<b>\$207,553.27</b>	<b>(\$4,930.43)</b>	<b>(\$5,817,681.69)</b>

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



Deferrals normally amortized the following gas year starting November 1

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