

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



Corp.

RECEIVED

2011 JAN -3 AM 8:42

IDAHO PUBLIC  
UTILITIES COMMISSION

December 29, 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 blue ink that reads 'Craig Bertholf'.

Craig L. Bertholf  
Rate Analyst  
Rates and Tariff Administration

Enclosures

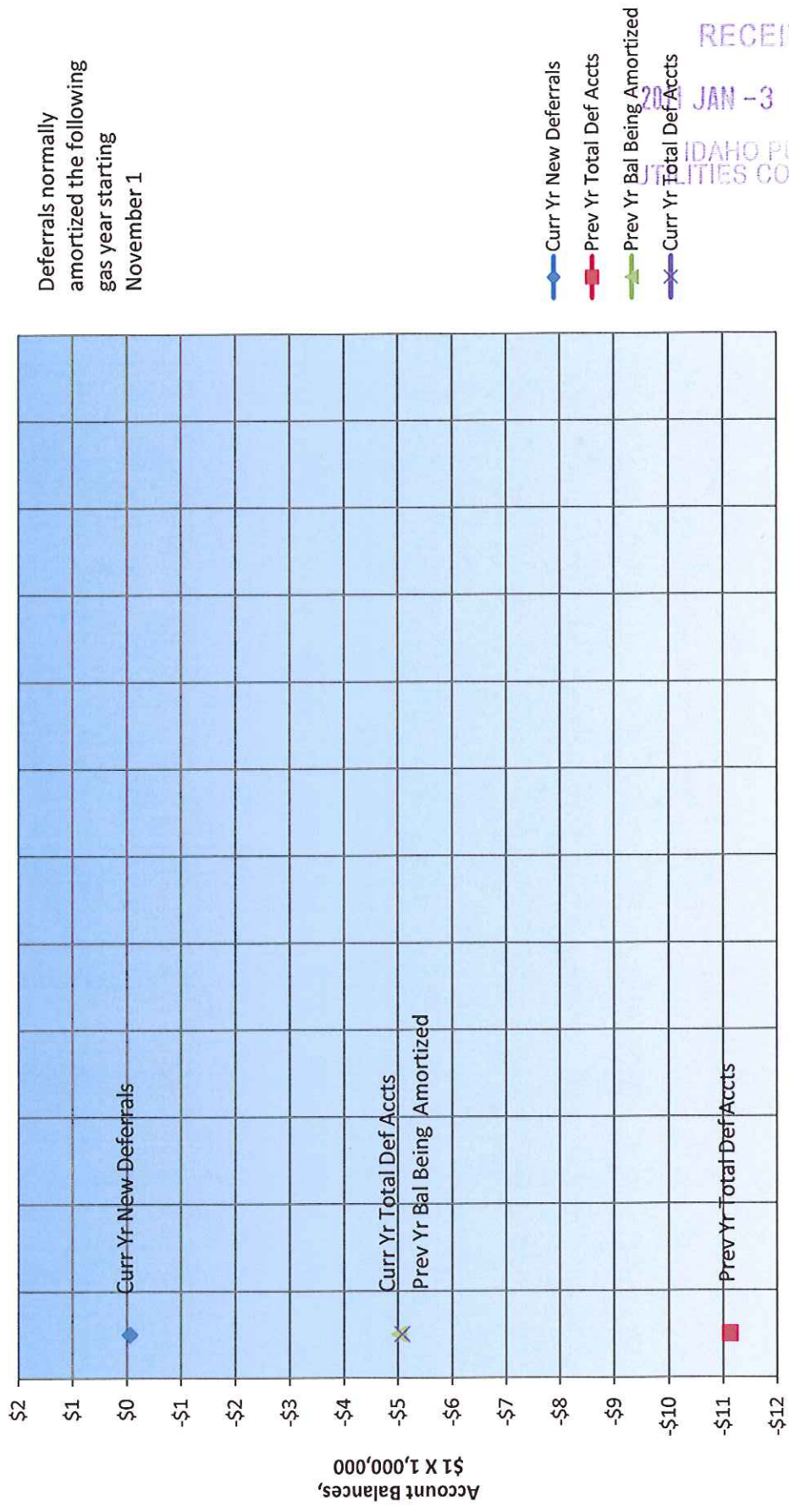
Avista Utilities  
State of Idaho

Summary of Gas Costs Deferred and Amortized

Summary of Deferral Accounts Status as of, November 30, 2010	Balance 10/31/09	Gas Year to End of Previous Month		Current Month			Balance 11/30/10
		Amortized/ Deferred 11/1/09 - 10/31/10	Interest 11/1/09 - 10/31/10	Amortized/ Deferred In November	PGA Transfer November	November Interest	
Amortization of 2008 - 2009 Gas Year Costs							
Acct No. 191000, 2008 - 2009, Deferrals	(\$598,233.24)	(\$2,102,302.07)	(\$80,702.50)	\$797,566.23	(\$3,036,443.85)	(\$4,515.78)	(\$5,024,631.21)
Balances for Amortization in 2009-2010	(\$598,233.24)	(\$2,102,302.07)	(\$80,702.50)	\$797,566.23	(\$3,036,443.85)	(\$4,515.78)	(\$5,024,631.21)
Account No. 191010, Current Year Deferrals							
Gas Costs Deferred, including Transportation	(\$11,914,437.37)	\$8,890,899.02	(\$12,905.53)	(\$52,049.10)	\$3,036,443.85	(\$21.66)	(\$52,070.79)
Total Account No. 191010, 2009 - 2010	(\$11,914,437.37)	\$8,890,899.02	(\$12,905.53)	(\$52,049.10)	\$3,036,443.85	(\$21.66)	(\$52,070.79)
Grand Total	(\$12,512,670.61)	\$6,788,596.95	(\$93,608.03)	\$745,517.13		(\$4,537.44)	(\$5,076,702.00)

RECEIVED  
2011 JAN -3 AM 8:42  
IDAHO PUBLIC  
UTILITIES COMMISSION

# Avista PGA Gas Deferral Acct Status as of 11/30/10



Deferrals normally amortized the following gas year starting November 1

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

RECEIVED  
2011 JAN -3 AM 8:42  
IDAHO PUBLIC UTILITIES COMMISSION