

Avista Corporation  
1411 East Mission P.O. Box 3727  
Spokane, Washington 99220-3727  
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IDAHO PUBLIC  
UTILITIES COMMISSION

May 25, 2011

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". The signature is written in a cursive style with a large, stylized "C" and "B".

Craig L. Bertholf  
Rate Analyst  
Rates and Tariff Administration

Enclosures

Avista Utilities  
 State of Idaho  
 Gas Costs Deferred and Amortized

	Last Year		November 2010 - March 2011 Account Activity		Month Of April 2011 Account Activity		Total
	Balance Ending 11/1/10 <Refund> or Surcharge	Refunded or <Surcharge> To Customers	Interest <Refunded> or Surcharged to Customers	Balance Ending 3/31/11 <Refund> or Surcharge	Refunded or <Surcharge> To Customers	Interest <Refunded> or Surcharged to Customers	
Summary of Amortization (Note 1)	<b>(\$5,817,681.66)</b>	\$4,059,258.47	<b>(\$15,465.61)</b>	<b>(\$1,773,888.80)</b>	\$527,613.36	<b>(\$1,258.40)</b>	Balance Ending 4/30/11 <Refund> or Surcharge <b>(\$1,247,533.84)</b>

	Balance Ending 11/1/10 <Refund> or Surcharge	<Refund> or Surcharge Deferred	Interest <Refund> or Surcharge Deferred	Balance Ending 3/31/11 <Refund> or Surcharge	<Refund> or Surcharge Deferred	Interest <Refund> or Surcharge Deferred	Balance Ending 4/30/11 <Refund> or Surcharge
Summary of Deferral (Note 2)	<b>(\$0.03)</b>	<b>(\$1,069,898.77)</b>	<b>(\$2,881.27)</b>	<b>(\$1,072,780.07)</b>	<b>(\$592,957.11)</b>	<b>(\$1,141.07)</b>	<b>(\$1,666,878.25)</b>

	Balance Ending 11/1/09 Surcharge or <Refund>	Net Refund or <Surcharge> To Customers	Interest <Refund> or Surcharge to Customers	Balance Ending 3/31/11 <Refund> or Surcharge	Net Refund or <Surcharge> To Customers	Interest <Refund> or Surcharge to Customers	Balance Ending 4/30/11 <Refund> or Surcharge
Total of Amortization and Deferrals	<b>(\$5,817,681.69)</b>	<b>\$2,989,359.70</b>	<b>(\$18,346.88)</b>	<b>(\$2,846,668.87)</b>	<b>(\$65,343.75)</b>	<b>(\$2,399.47)</b>	<b>(\$2,914,412.09)</b>

Note 1 - Amortization is recorded in Account 191000 based on Twelfth Revision Sheet 155. This Sheet decreases the rates of firm Schedules 101 and 111 by \$.07582 per therm in all blocks.

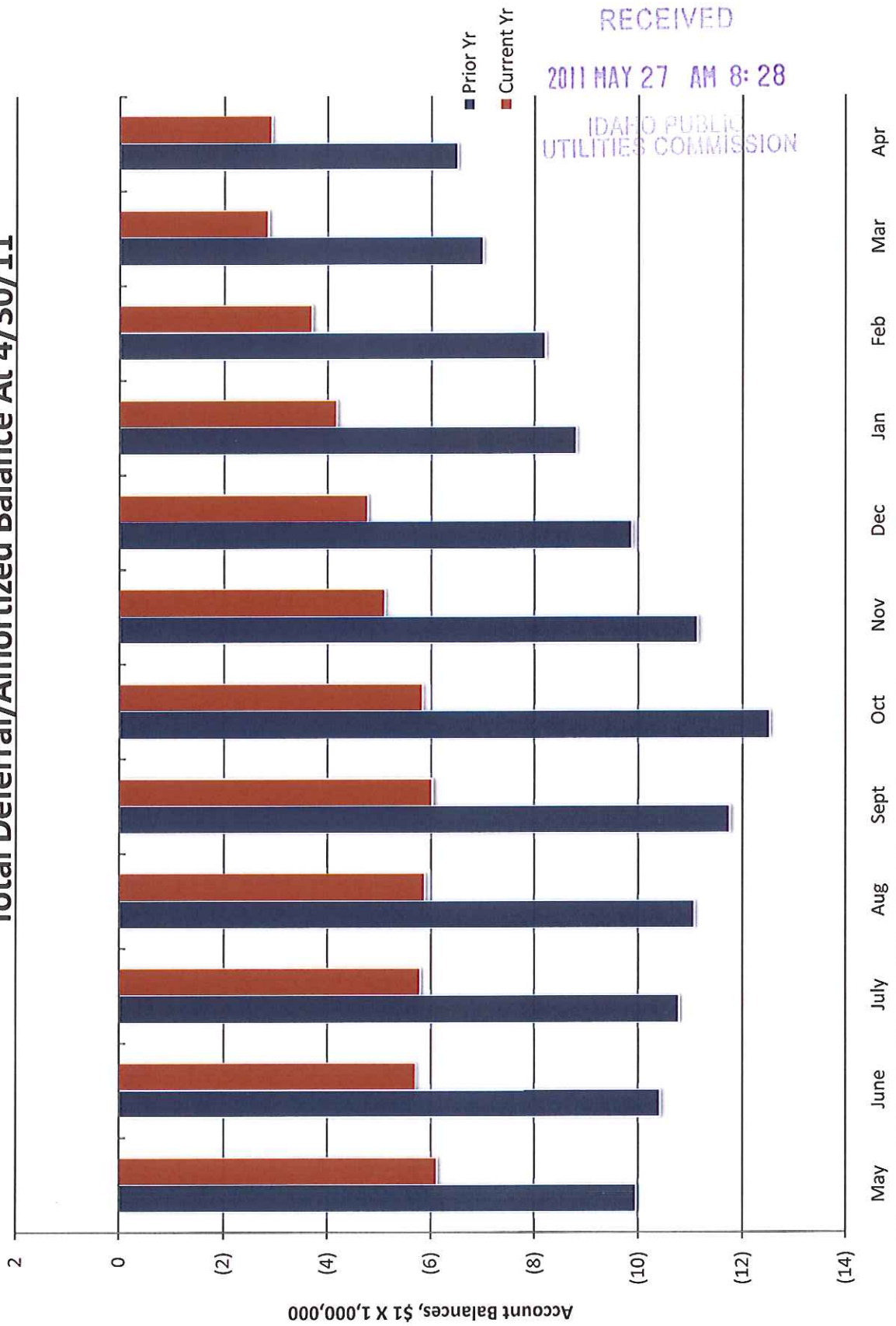
Note 2 - Fifteenth Revision Sheet 150 governs the accounting of deferred gas cost differences. These differences are recorded monthly to Account 191010 and are based on the weighted average cost of gas, including a gross revenue factor, per therm as follows:

	Firm Schedule 101	Firm Schedule 111	Firm Schedule 112	Interruptible Schedule 113	Interruptible Schedule 132
Demand Cost	\$0.10486	\$0.10486	\$0.10486		
Commodity Cost	\$0.46101	\$0.46101	\$0.46101	\$0.46101	\$0.46101
Total Gas Cost	<u>\$0.56587</u>	<u>\$0.56587</u>	<u>\$0.56587</u>	<u>\$0.46101</u>	<u>\$0.46101</u>

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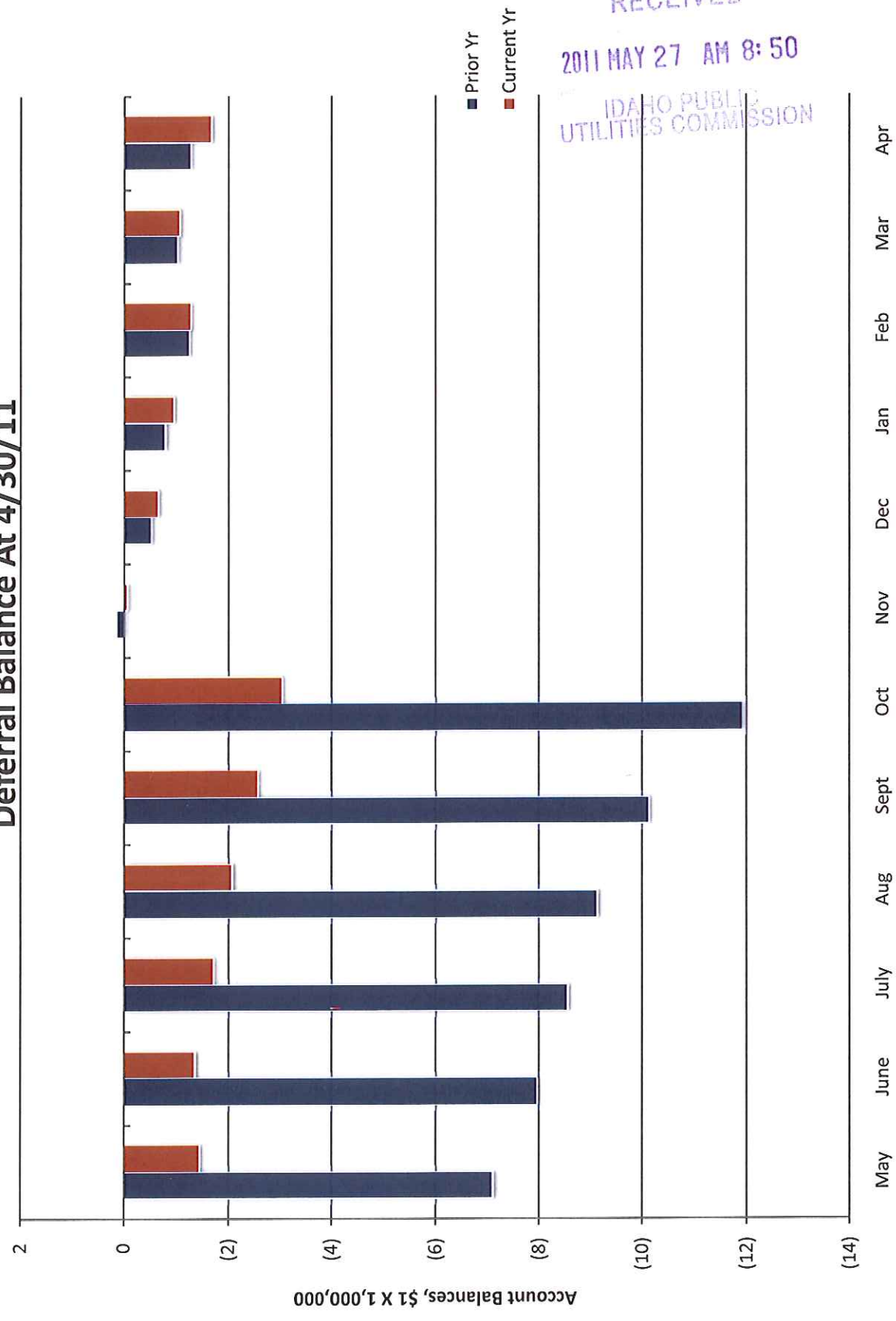
# AVISTA UTILITES

## Total Deferral/Amortized Balance At 4/30/11



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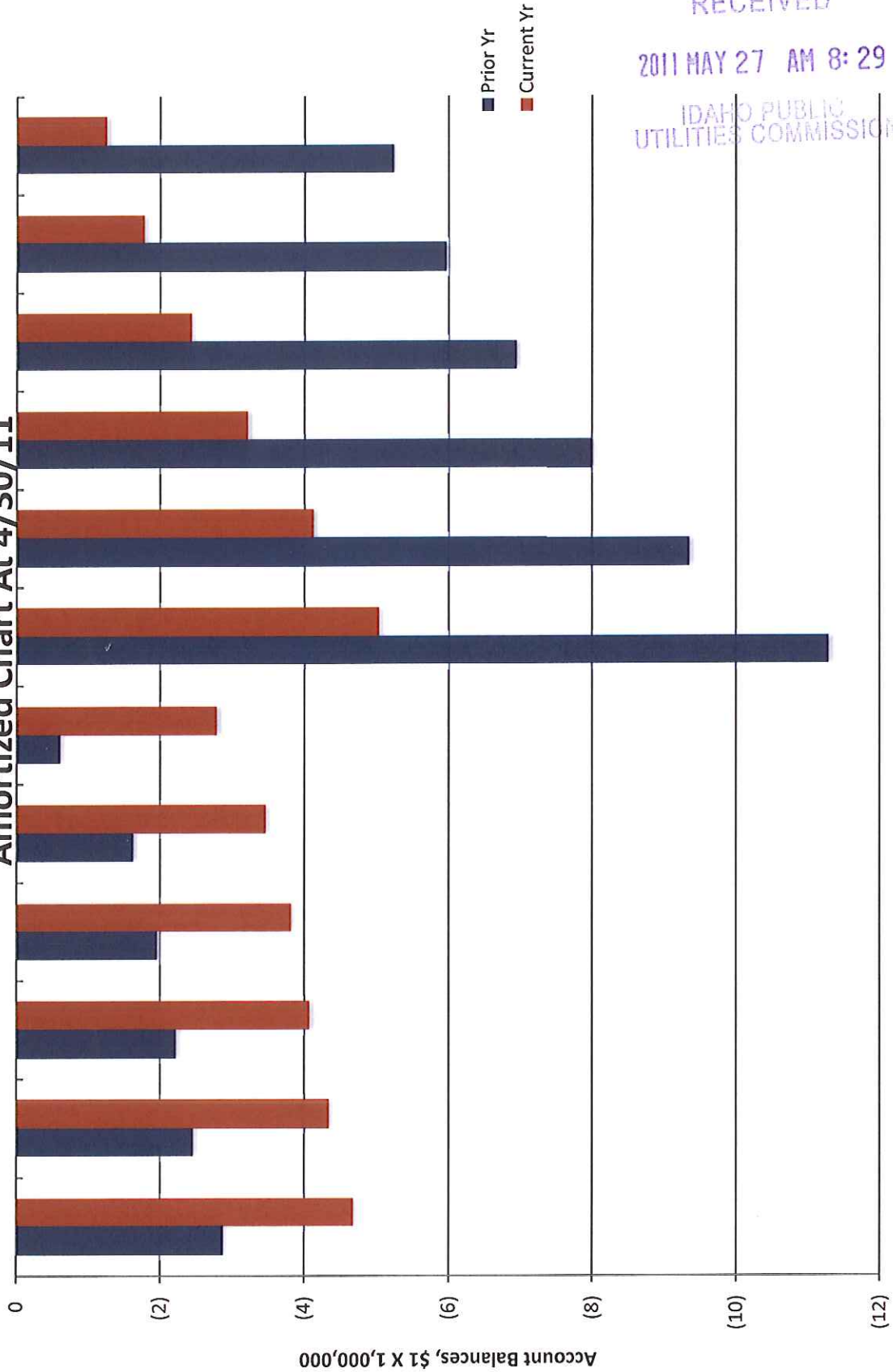
# AVISTA UTILITIES Deferral Balance At 4/30/11



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# AVISTA UTILITES

## Amortized Chart At 4/30/11



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