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IDAHO PUBLIC
UTILITIES COMMISSION

October 27, 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 L. Bertholf, pe". The signature is written in a cursive style.

Craig L. Bertholf
Rate Analyst
Rates and Tariff Administration

Enclosures

Avista Utilities
 State of Idaho
 Gas Costs Deferred and Amortized

	Last Year	November 2010 - August 2011 Account Activity	Month Of September 2011 Account Activity	Total			
Summary of Amortization (Note 1)	Balance Ending 11/1/10 <Refund> or Surcharge	Refunded or <Surcharged> To Customers	Interest <Refund> or Surcharged to Customers	Balance Ending 8/31/11 <Refund> or Surcharge	Refunded or <Surcharged> To Customers	Interest <Refund> or Surcharged to Customers	Balance Ending 9/30/11 <Refund> or Surcharge
	(\$5,817,681.66)	\$5,330,604.14	(\$19,462.13)	(\$506,539.65)	\$154,734.69	(\$357.64)	(\$352,162.60)

Summary of Deferral (Note 2)	Balance Ending 11/1/10 <Refund> or Surcharge	<Refund> or Surcharge Deferred	Interest <Refund> or Surcharge Deferred	Balance Ending 8/31/11 <Refund> or Surcharge	<Refund> or Surcharge Deferred	Interest <Refund> or Surcharge Deferred	Balance Ending 9/30/11 <Refund> or Surcharge
	(\$0.03)	(\$1,183,349.85)	(\$9,088.21)	(\$1,192,438.09)	\$114,435.94	(\$946.02)	(\$1,078,948.17)

Total of Amortization and Deferrals	Balance Ending 11/1/10 <Refund> or Surcharge	Net Refund or <Surcharge> To Customers	Interest <Refund> or Surcharge to Customers	Balance Ending 8/31/11 <Refund> or Surcharge	Net Refund or <Surcharge> To Customers	Interest <Refund> or Surcharge to Customers	Balance Ending 9/30/11 <Refund> or Surcharge
	(\$5,817,681.69)	\$4,147,254.29	(\$28,550.34)	(\$1,698,977.74)	\$269,170.63	(\$1,303.66)	(\$1,431,110.77)

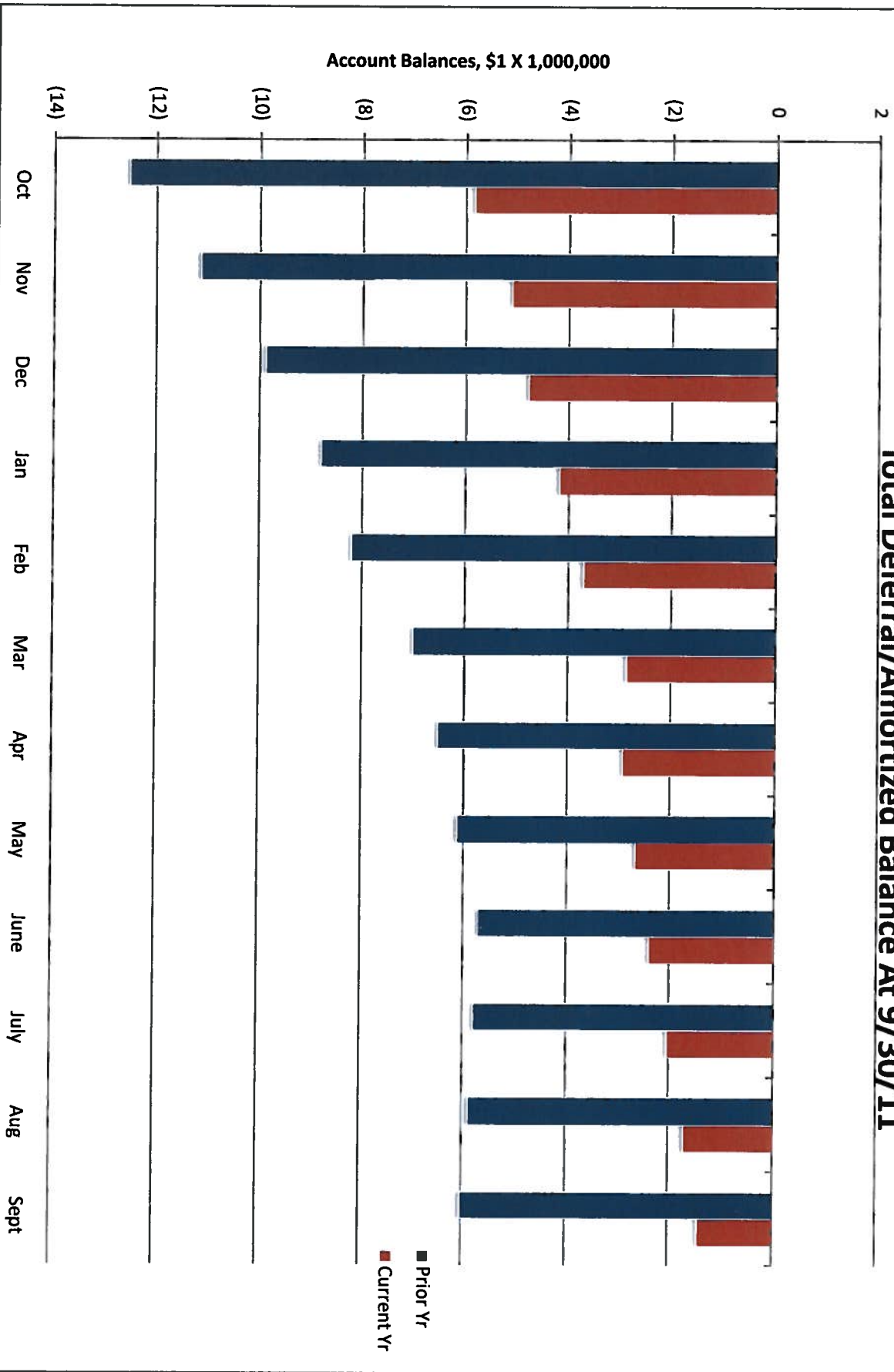
Note 1 - Amortization is recorded in Account 191000 based on Twelfth Revision Sheet 155. This Sheet decreases the rates of firm Schedules 101 and 111 by \$.07582 per therm in all blocks.

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:

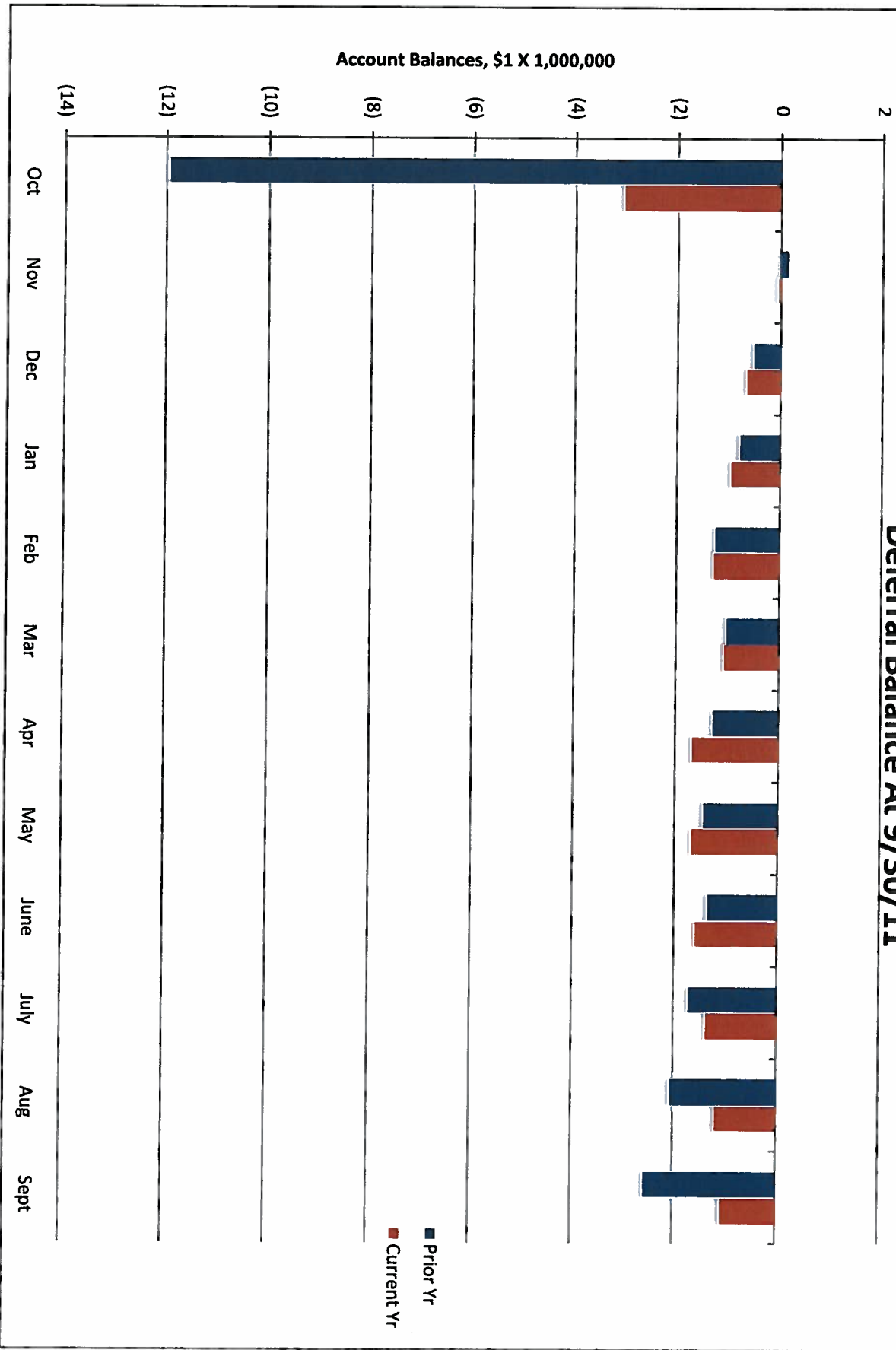
	Firm Schedule 101	Firm Schedule 111	Firm Schedule 112	Interruptible Schedule 131	Interruptible Schedule 132
Demand Cost	\$0.10486	\$0.10486	\$0.10486	\$0.46101	\$0.46101
Commodity Cost	\$0.46101	\$0.46101	\$0.46101	\$0.46101	\$0.46101
Total Gas Cost	\$0.56587	\$0.56587	\$0.56587	\$0.46101	\$0.46101

AVISTA UTILITES

Total Deferral/Amortized Balance At 9/30/11



AVISTA UTILITIES Deferral Balance At 9/30/11



AVISTA UTILITIES

Amortized Chart At 9/30/11

