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IDAHO PUBLIC
UTILITIES COMMISSION



November 29, 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". The signature is written in a cursive style with a large initial "C".

Craig L. Bertholf
Rate Analyst
Rates and Tariff Administration

Enclosures

Avista Utilities
 State of Idaho
 Gas Costs Deferred and Amortized

	Last Year		November 2010 - September 2011 Account Activity			Month Of October 2011 Account Activity		Total
	Balance Ending 11/1/10 <Refund> or Surcharge	Refunded or <Surcharged> To Customers	Interest <Refunded> or Surcharged to Customers	Balance Ending 9/30/11 <Refund> or Surcharge	Refunded or <Surcharged> To Customers	Interest <Refunded> or Surcharged to Customers	Balance Ending 10/31/11 <Refund> or Surcharge	
Summary of Amortization (Note 1)	(\$5,817,681.66)	\$5,485,338.83	(\$19,819.77)	(\$352,162.60)	\$194,800.92	(\$212.30)	(\$157,573.98)	

	Balance Ending 11/1/10 <Refund> or Surcharge	<Refund> or Surcharge Deferred	Interest <Refund> or Surcharge Deferred	Balance Ending 9/30/11 <Refund> or Surcharge	<Refund> or Surcharge Deferred	Interest <Refund> or Surcharge Deferred	Balance Ending 10/31/11 <Refund> or Surcharge
	Summary of Deferral (Note 2)	(\$0.03)	(\$1,068,913.91)	(\$10,034.23)	(\$1,078,948.17)	(\$295,490.78)	(\$1,022.24)

	Balance Ending 11/1/10 <Refund> or Surcharge	Net Refund or <Surcharge> To Customers	Interest <Refund> or Surcharge to Customers	Balance Ending 9/30/11 <Refund> or Surcharge	Net Refund or <Surcharge> To Customers	Interest <Refund> or Surcharge to Customers	Balance Ending 10/31/11 <Refund> or Surcharge
	Total of Amortization and Deferrals	(\$5,817,681.69)	\$4,416,424.92	(\$29,854.00)	(\$1,431,110.77)	(\$100,689.86)	(\$1,234.54)

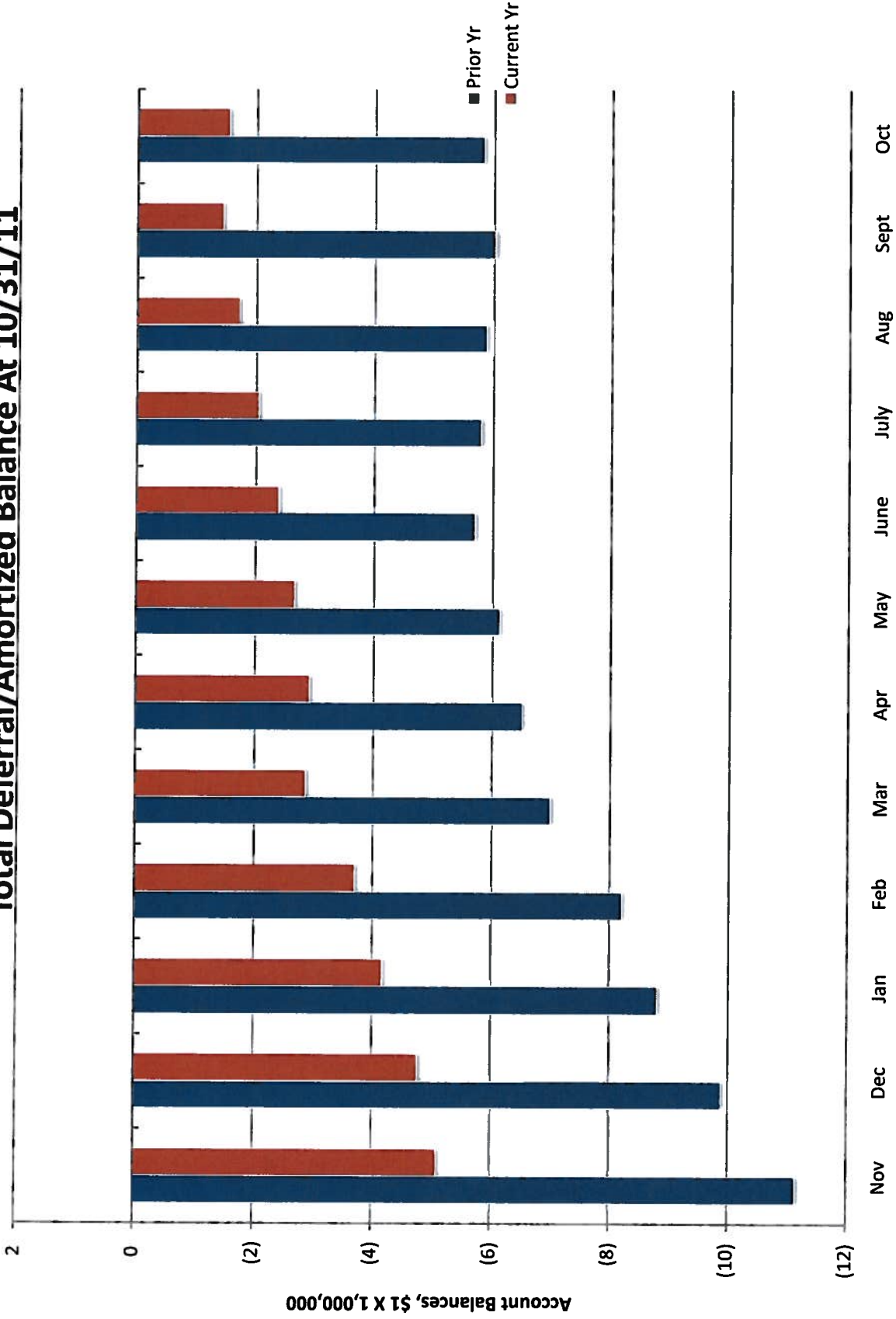
Note 1 - Amortization is recorded in Account 191000 based on Twelfth Revision Sheet 155. This Sheet decreases the rates of firm Schedules 101 and 111 by \$.02885 per therm in all blocks.

Note 2 - Substitute Sixteenth 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	\$0.11176	\$0.11176	\$0.11176		
Commodity Cost	\$0.41797	\$0.41797	\$0.41797	\$0.41797	\$0.41797
Total Gas Cost	\$0.52973	\$0.52973	\$0.52973	\$0.41797	\$0.41797

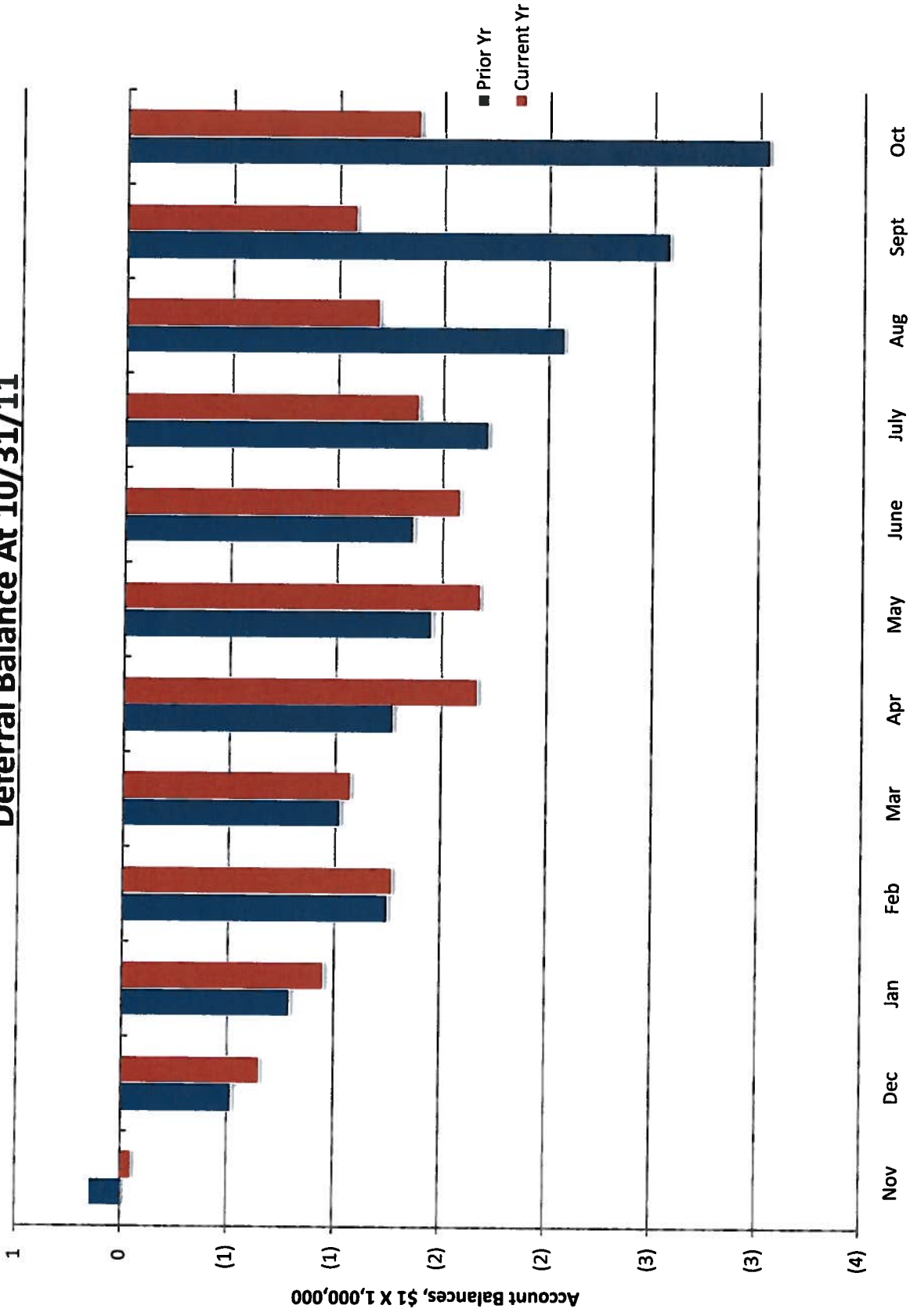
AVISTA UTILITES

Total Deferral/Amortized Balance At 10/31/11



AVISTA UTILITES

Deferral Balance At 10/31/11



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Amortized Chart At 10/31/11

