

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

RECEIVED
2012 JAN -3 AM 9:02
IDAHO PUBLIC
UTILITIES COMMISSION



December 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".

for Craig L. Bertholf
Rate Analyst
Rates and Tariff Administration

Enclosures

Avista Utilities
 State of Idaho
 Gas Costs Deferred and Amortized

RECEIVED
 2012 JAN -3 AM 9:03
 IDAHO PUBLIC UTILITIES COMMISSION

	Last Year	November 2010 - October 2011 Account Activity	Month Of November 2011 Account Activity	Total
Summary of Amortization (Note 1)	Balance Ending 11/1/10 <Refund> or Surcharge	Refunded or <Surcharged> To Customers	<Refunded> or Surcharged to Customers	Balance Ending 11/30/11 <Refund> or Surcharge
	(\$5,817,681.66)	\$5,680,139.75	(\$20,032.07)	(\$157,573.98)
			\$336,451.50	\$8.88
				\$178,886.40

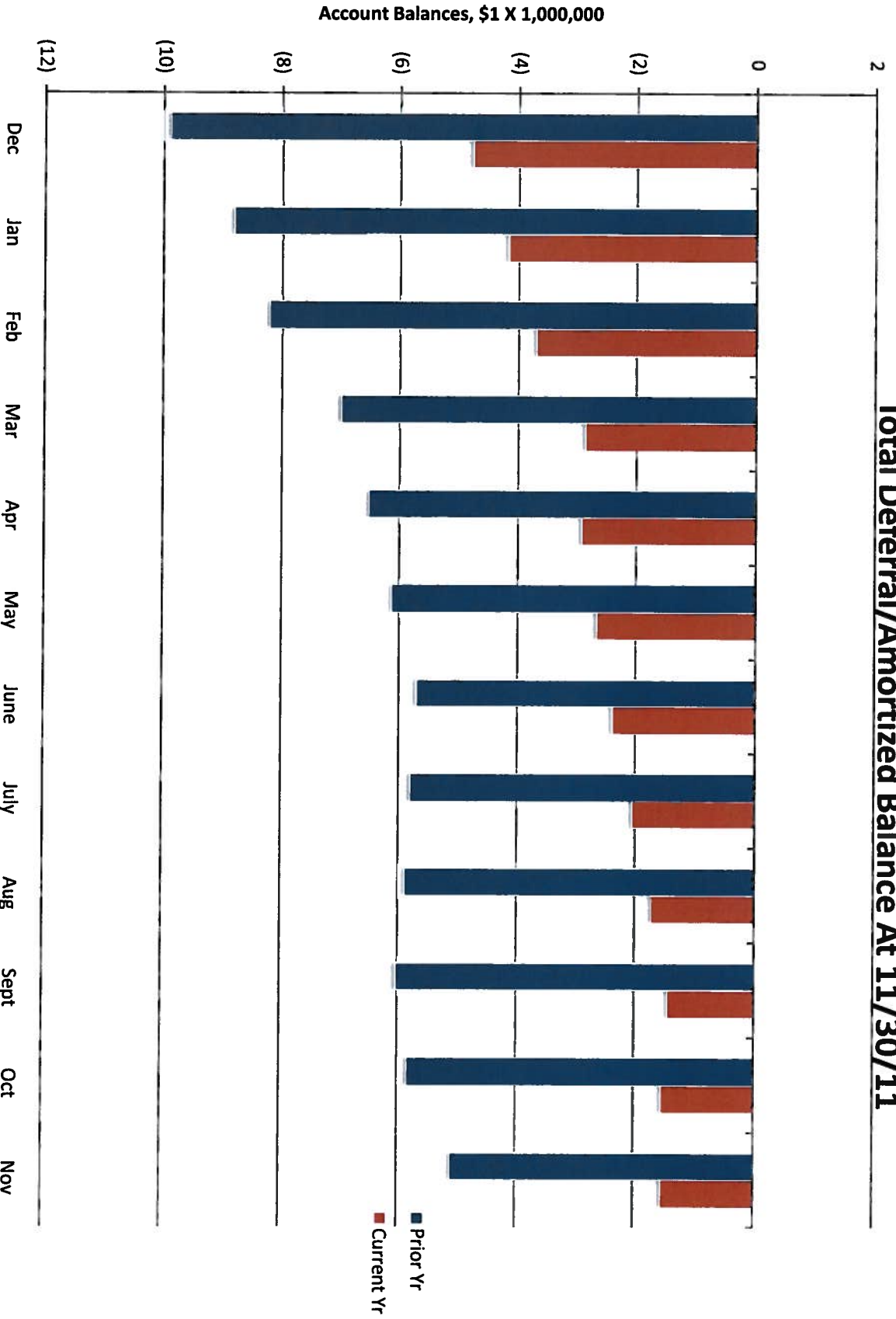
Summary of Deferral (Note 2)	Balance Ending 11/1/10 <Refund> or Surcharge	<Refund> or Surcharge Deferred	Interest <Refund> or Surcharge Deferred	Balance Ending 10/31/11 <Refund> or Surcharge	<Refund> or Surcharge Deferred	Interest <Refund> or Surcharge Deferred	Balance Ending 11/30/11 <Refund> or Surcharge
	(\$0.03)	(\$1,364,404.69)	(\$11,056.47)	(\$1,375,461.19)	(\$336,880.33)	(\$1,286.60)	(\$1,713,628.12)

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 10/31/11 <Refund> or Surcharge	Net Refund or <Surcharge> To Customers	Interest <Refund> or Surcharge to Customers	Balance Ending 11/30/11 <Refund> or Surcharge
	(\$5,817,681.69)	\$4,315,735.06	(\$31,088.54)	(\$1,533,035.17)	(\$428.83)	(\$1,277.72)	(\$1,534,741.72)

Note 1 - Amortization is recorded in Account 191000 based on Thirteenth Revision Sheet 155. This Sheet decreases the rates of firm Schedules 101 and 111 by \$.02885 per therm in all blocks and decrease the rates of Schedule 131 by \$.03314 per therm.
 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:

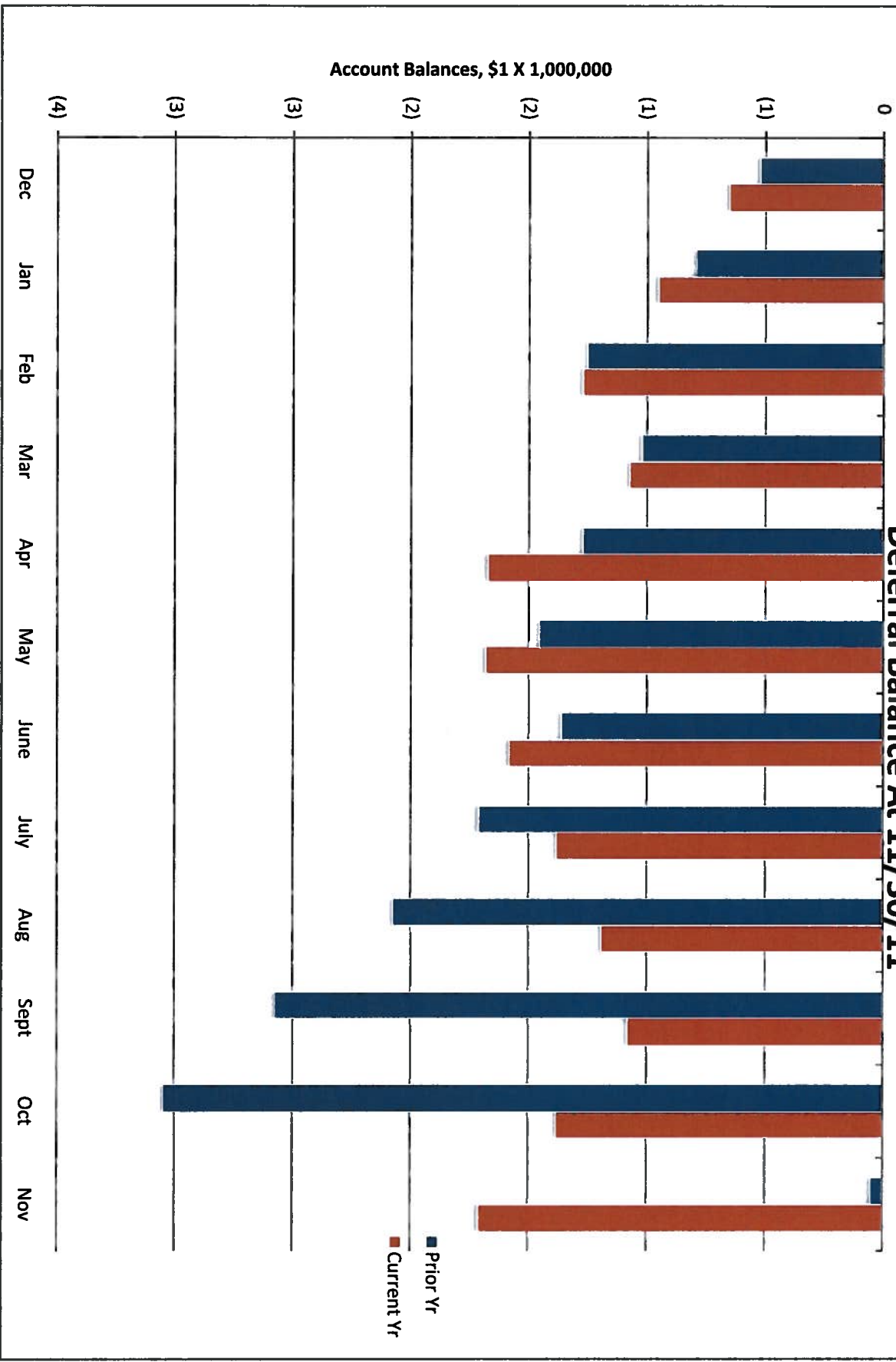
	Firm Schedule 101	Firm Schedule 111	Firm Schedule 112	Interruptible Schedule 131	Interruptible Schedule 132
Demand Cost	\$0.11176	\$0.11176	\$0.11176	\$0.41797	\$0.41797
Commodity Cost	\$0.41797	\$0.41797	\$0.41797	\$0.41797	\$0.41797
Total Gas Cost	\$0.52973	\$0.52973	\$0.52973	\$0.41797	\$0.41797

AVISTA UTILITIES Total Deferral/Amortized Balance At 11/30/11



AVISTA UTILITIES

Deferral Balance At 11/30/11



AVISTA UTILITIES

Amortized Chart At 11/30/11

