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IDAHO PUBLIC  
UTILITIES COMMISSION



March 28, 2012

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 Monthly Deferred Cost Report for February 2012. This report shows the monthly activity that occurred in the Company's gas deferral accounts. This information is submitted in compliance with Order Number 32370 issued in the Company's Purchase Gas Cost Adjustment filing (Case No. AVU-G-11-04).

If you have any questions regarding this information please feel free to call me at (509) 495-4124.

Sincerely,

A handwritten signature in black ink that reads "Craig Bertholf". The signature is written in a cursive style with a large initial "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 2011 - January 2012 Account Activity			Month Of February 2012 Account Activity			Total
	Balance Ending 11/1/11 <Refund> or Surcharge	Refunded or <Surcharged> To Customers	Interest <Refunded> or Surcharged to Customers	Balance Ending 1/31/12 <Refund> or Surcharge	Refunded or <Surcharged> To Customers	Interest <Refunded> or Surcharged to Customers	Balance Ending 2/29/12 <Refund> or Surcharge		
Summary of Amortization (Note 1)	(\$1,533,035.17)	\$1,022,986.99	(\$911.74)	(\$510,959.92)	\$273,798.59	(\$66.12)	(\$237,227.45)		

Summary of Deferral (Note 2)	Balance Ending 11/1/11 <Refund> or Surcharge	<Refund> or Surcharge Deferred	Interest <Refund> or Surcharge Deferred	Balance Ending 1/31/12 <Refund> or Surcharge	<Refund> or Surcharge Deferred	Interest <Refund> or Surcharge Deferred	Balance Ending 2/29/12 <Refund> or Surcharge
		(\$2,254,335.93)	(\$4,225.97)	(\$2,258,561.90)	(\$220,711.58)	(\$2,219.69)	(\$2,481,493.17)

Total of Amortization and Deferrals	Balance Ending 11/1/11 <Refund> or Surcharge	Net Refund or <Surcharge> To Customers	Interest <Refund> or Surcharge to Customers	Balance Ending 1/31/12 <Refund> or Surcharge	Net Refund or <Surcharge> To Customers	Interest <Refund> or Surcharge to Customers	Balance Ending 2/29/12 <Refund> or Surcharge
	(\$1,533,035.17)	(\$1,231,348.94)	(\$5,137.71)	(\$2,769,521.82)	\$53,087.01	(\$2,285.82)	(\$2,718,720.62)

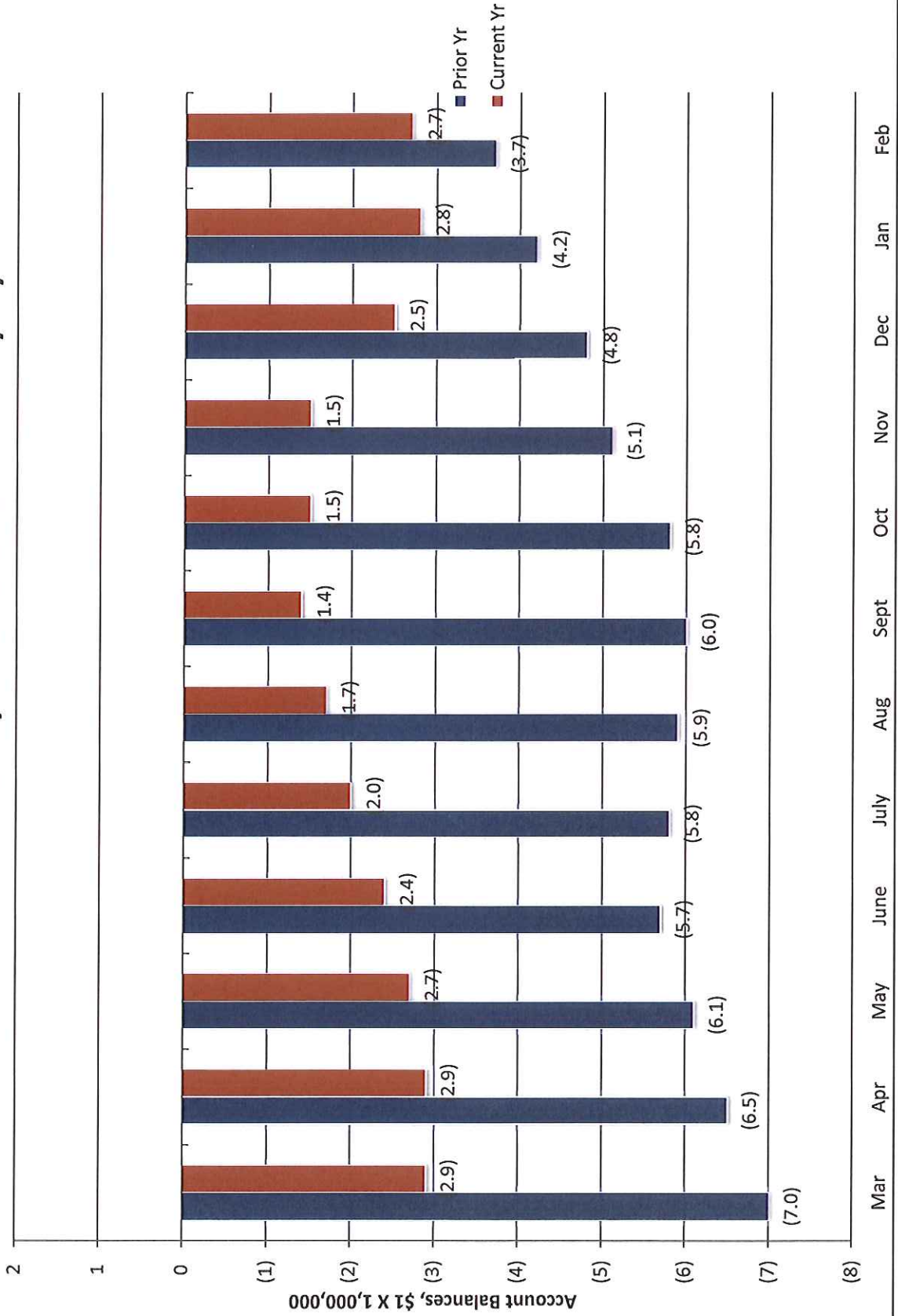
Note 1 - Amortization is recorded in Account 191000 based on Thirteenth Revision Sheet 155. This Sheet decreases the rates of firm Schedules 101 and 111 by \$.02885 per therm in all blocks and decrease the rates of Schedule 131 by \$.03314 per therm.

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		
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

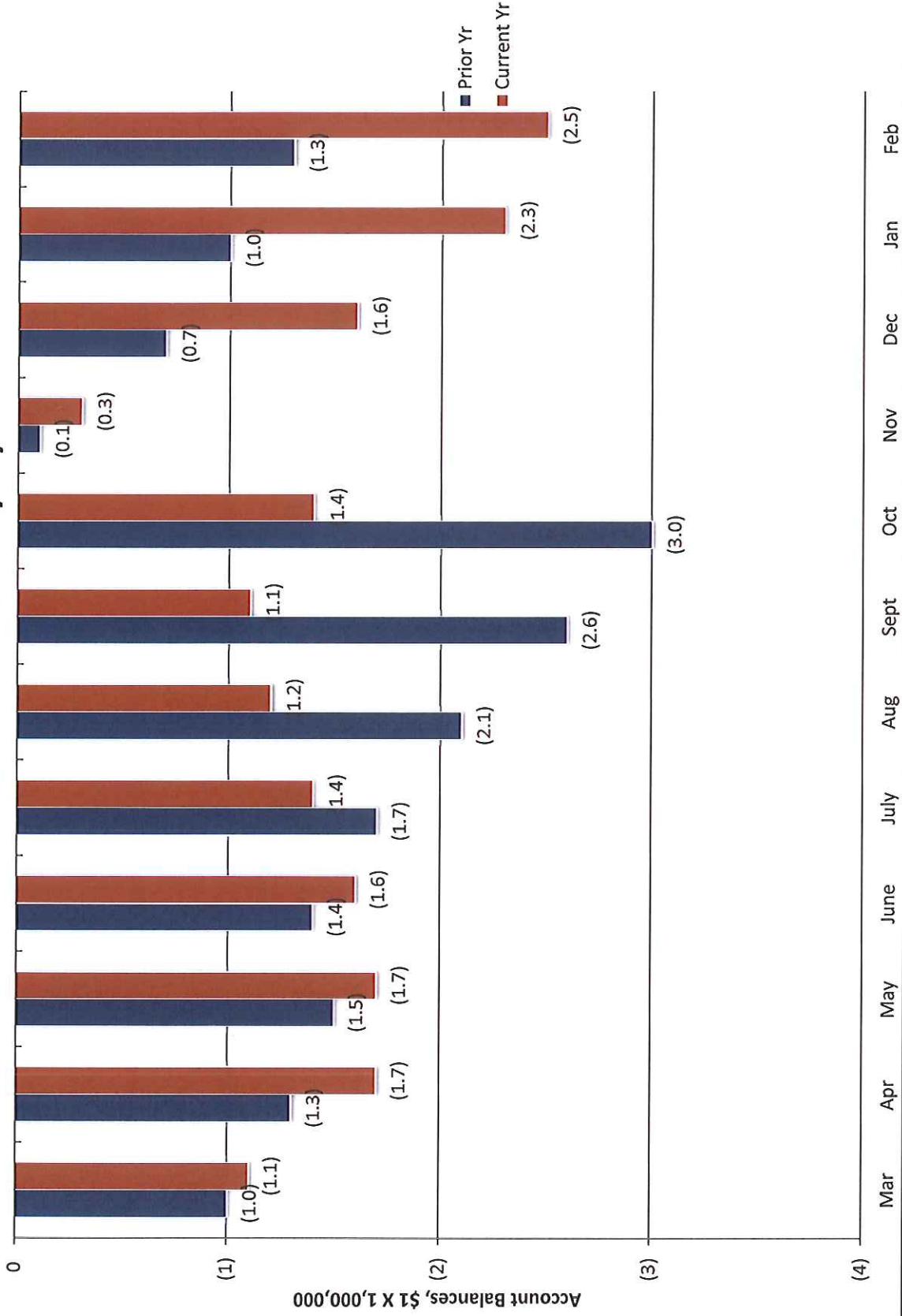
# AVISTA UTILITIES

## Total Deferral/Amortized Balance At 2/29/12



# AVISTA UTILITES

## Deferral Balance At 2/29/12





# AVISTA UTILITIES Amortized Chart At 2/29/12

