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IDAHO PUBLIC
UTILITIES COMMISSION



December 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 seven copies of the PGA monthly report of activity in the Gas Deferral Accounts for November 2012. This information is submitted in compliance with Order Number 32651 issued in the Company's most recent Purchase Gas Cost Adjustment filing (Case No. AVU-G-12-05).

If you have any questions regarding this information please feel free to call me at (509) 495-4324.

Sincerely,

A handwritten signature in blue ink that reads "Annette Brandon". The signature is written in a cursive, flowing style.

Annette Brandon
Rate Analyst
State and Federal Regulation

Enclosures

Avista Utilities
 State of Idaho
 Gas Costs Deferred and Amortized

	Last Year		November 2011 - October 2012 Account Activity			Month Of November 2012 Account Activity		Total
	Balance Ending 11/1/11 <Refund> or Surcharge	<Refund> or <Surcharge> To Customers	Refunded or <Surcharge> To Customers	Interest <Refunded> or <Surcharge> to Customers	Balance Ending 10/31/12 <Refund> or Surcharge	Refunded or <Surcharge> To Customers	Interest <Refunded> or <Surcharge> to Customers	
Summary of Amortization (Note 1)	(\$1,533,035.17)	\$2,185,641.70	\$1,105.56	\$653,712.09	\$90,758.61	(\$940.16)	\$743,530.54	

Summary of Deferral (Note 2)	Balance Ending 11/1/11 <Refund> or Surcharge	<Refund> or <Surcharge> Deferred	Interest <Refund> or <Surcharge> Deferred	Balance Ending 10/31/12 <Refund> or Surcharge	<Refund> or <Surcharge> Deferred	Interest <Refund> or <Surcharge> Deferred	Balance Ending 11/30/12 <Refund> or Surcharge
		(\$3,131,235.15)	(\$27,413.55)	(\$3,158,648.70)	\$873,005.71	\$547.10	(\$2,285,095.89)

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 10/31/12 <Refund> or Surcharge	Net Refund or <Surcharge> To Customers	Interest <Refund> or <Surcharge> to Customers	Balance Ending 11/30/12 <Refund> or Surcharge
	(\$1,533,035.17)	(\$945,593.45)	(\$26,307.99)	(\$2,504,936.61)	\$963,764.32	(\$1,685.88)	(\$1,541,565.35)

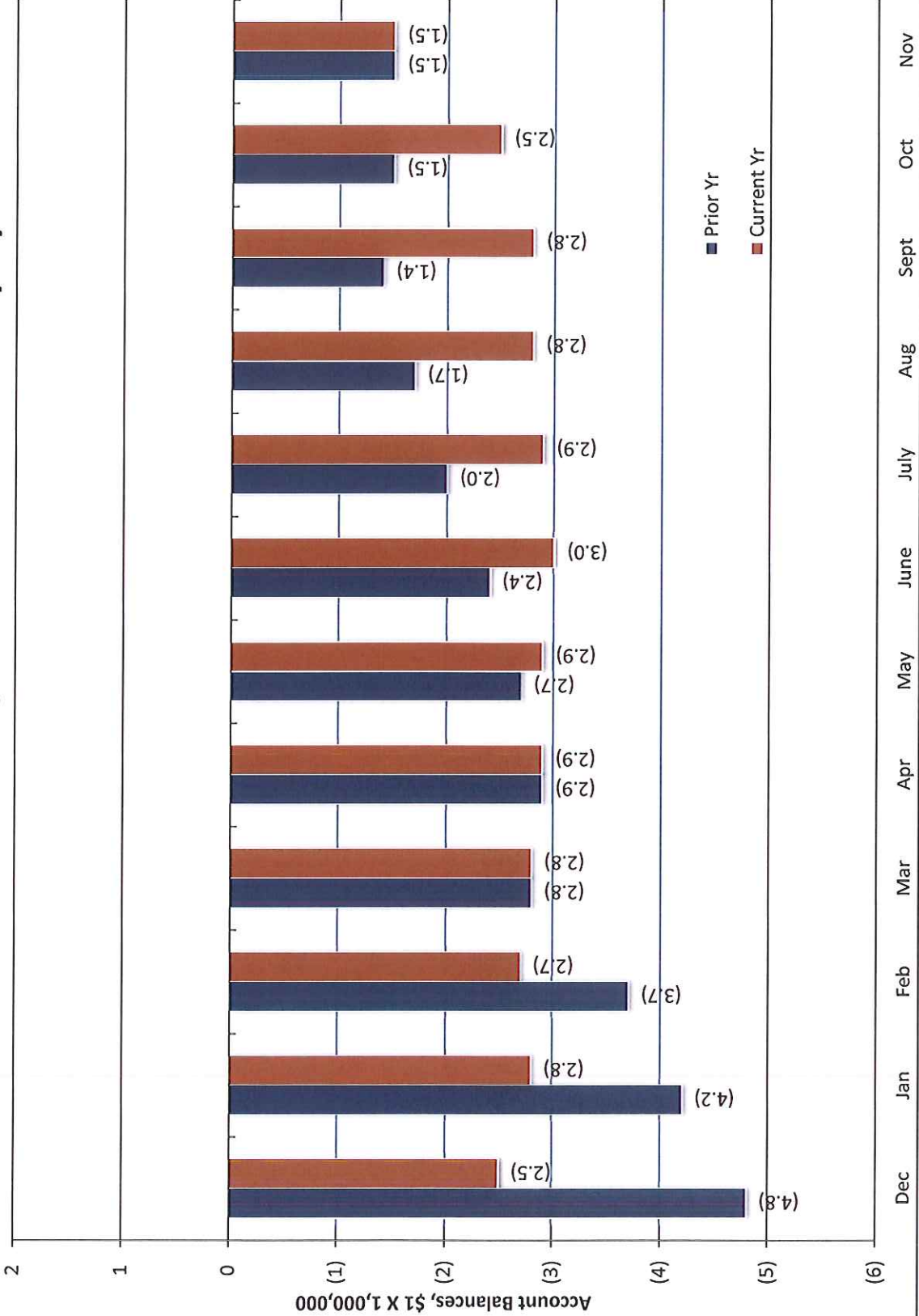
Note 1 - Amortization is recorded in Account 191000 based on Substitute Fourteenth Revision Sheet 155, effective 10/1/12. This Sheet decreases the rates of firm Schedules 101 and 111 by \$.01785 per therm in all blocks and decrease the rates of Schedule 131 by \$.01663 per therm.
 Note 2 - Eighteenth Revision Sheet 150, effective 10/1/12, 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	\$0.10327	\$0.10327	\$0.10327	\$0.33285	\$0.33285
Commodity Cost	\$0.33285	\$0.33285	\$0.33285	\$0.33285	\$0.33285
Total Gas Cost	\$0.43612	\$0.43612	\$0.43612	\$0.33285	\$0.33285

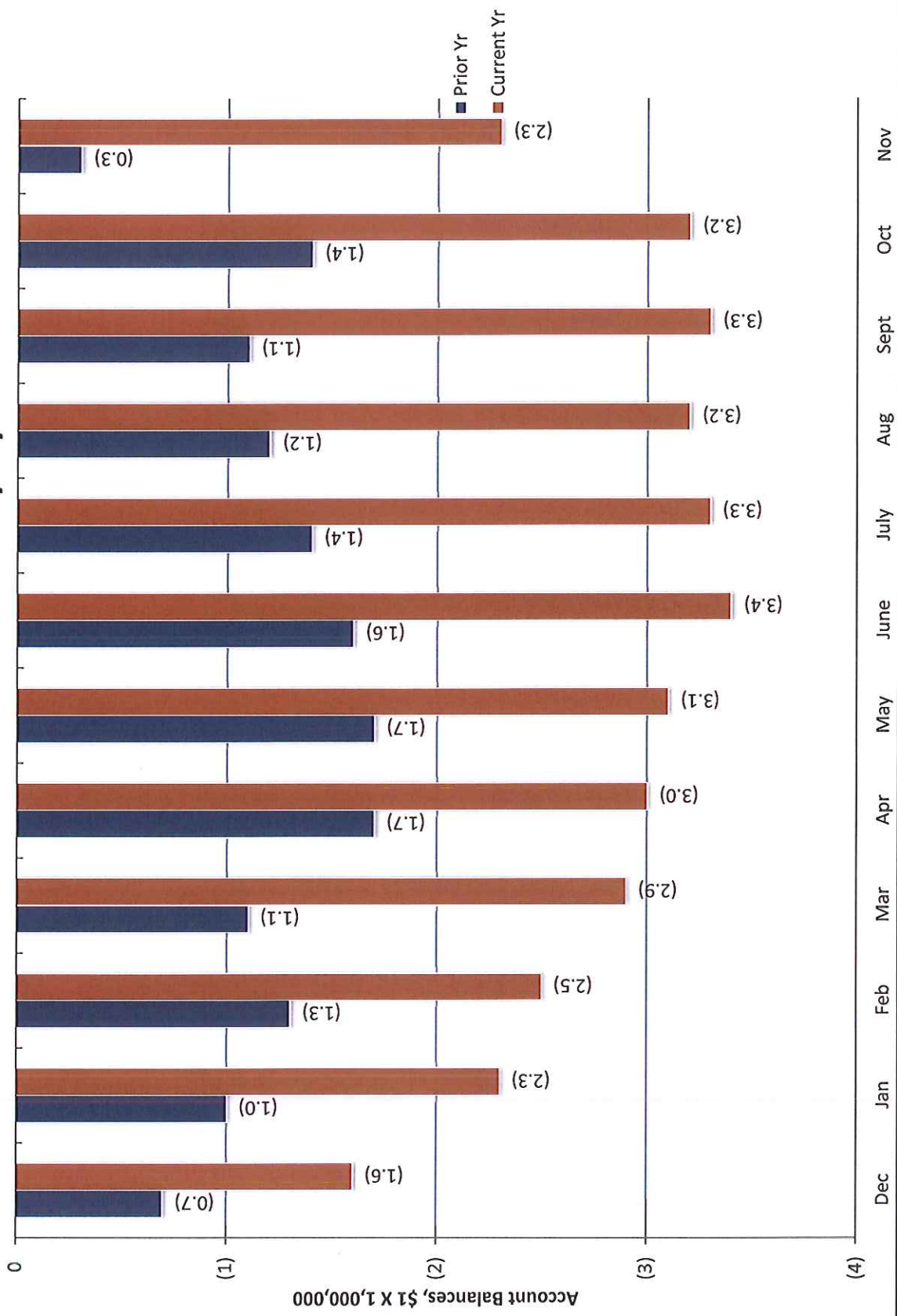
Note 3 - The \$1,550,000.00 held back to apply against the current GRC is not included in this worksheet.

AVISTA UTILITIES

Total Deferral/Amortized Balance At 11/30/12



AVISTA UTILITIES Deferral Balance At 11/30/12



AVISTA UTILITIES Amortized Chart At 11/30/12

