

**Avista Corp.**  
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**Corp.**

March 30, 2010

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 30937 issued in the Company's most recent Purchase Gas Cost Adjustment filing (Case No. AVU-G-09-05).

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'.

Craig L. Bertholf  
Rate Analyst  
Rates and Tariff Administration

Enclosures

Avista Utilities

State of Idaho

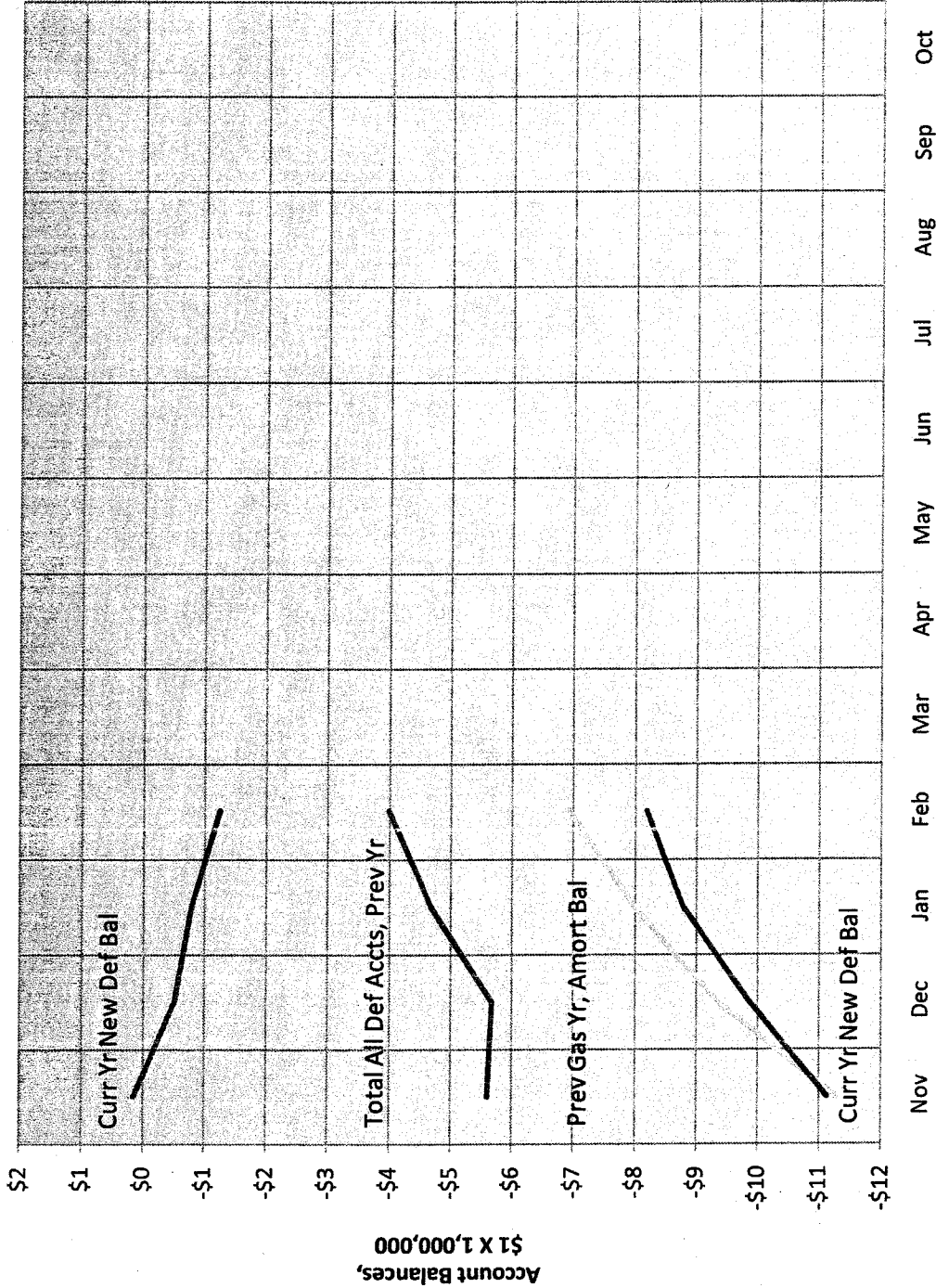
Summary of Gas Costs Deferred and Amortized

Summary of Deferral Accounts Status as of, February 28, 2010	Balance 10/31/09	Gas Year to End of Previous Month			Current Month			Balance 02/28/10
		Amortized/ Deferred 11/09 - 1/10	Interest 11/09 - 1/10	Balance 01/31/10	Amortized/ Deferred In February	February Interest		
<b>Amortization of 2008 - 2009 Gas Year Costs</b>								
Acct No. 191000, 2008 - 2009, Deferrals	(\$598,233.24)	(\$7,349,388.65)	(\$44,218.50)	(\$7,991,840.39)	\$1,053,085.00	(\$6,221.08)		(\$6,944,976.47)
Balances for Amortization in 2009-2010	(\$598,233.24)	(\$7,349,388.65)	(\$44,218.50)	(\$7,991,840.39)	\$1,053,085.00	(\$6,221.08)		(\$6,944,976.47)
<b>Account No. 191010, Current Year Deferrals</b>								
Commodity Costs Deferred, including Transportation	(\$11,914,437.37)	\$11,120,653.73	(\$718.49)	(\$794,502.13)	(\$449,981.45)	(\$849.57)		(\$1,245,333.15)
Total Account No. 191010, 2009 - 2010	(\$11,914,437.37)	\$11,120,653.73	(\$718.49)	(\$794,502.13)	(\$449,981.45)	(\$849.57)		(\$1,245,333.15)
<b>Grand Total</b>	<b>(\$12,512,670.61)</b>	<b>\$3,771,265.08</b>	<b>(\$44,936.99)</b>	<b>(\$8,786,342.52)</b>	<b>\$603,103.55</b>	<b>(\$7,070.65)</b>		<b>(\$8,190,309.62)</b>

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# Avista PGA Gas Deferral Acct Status as of 2/28/10

Deferrals normally amortized the following gas year starting November 1



- Curr Yr New Def Bal
- Total All DefAccts, Prev Yr
- Prev Gas Yr, Amort Bal
- Curr Yr New Def Bal

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