

Avista Corp.
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Corp.

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2010 MAY -3 AM 8:34

IDAHO PUBLIC
UTILITIES COMMISSION

April 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

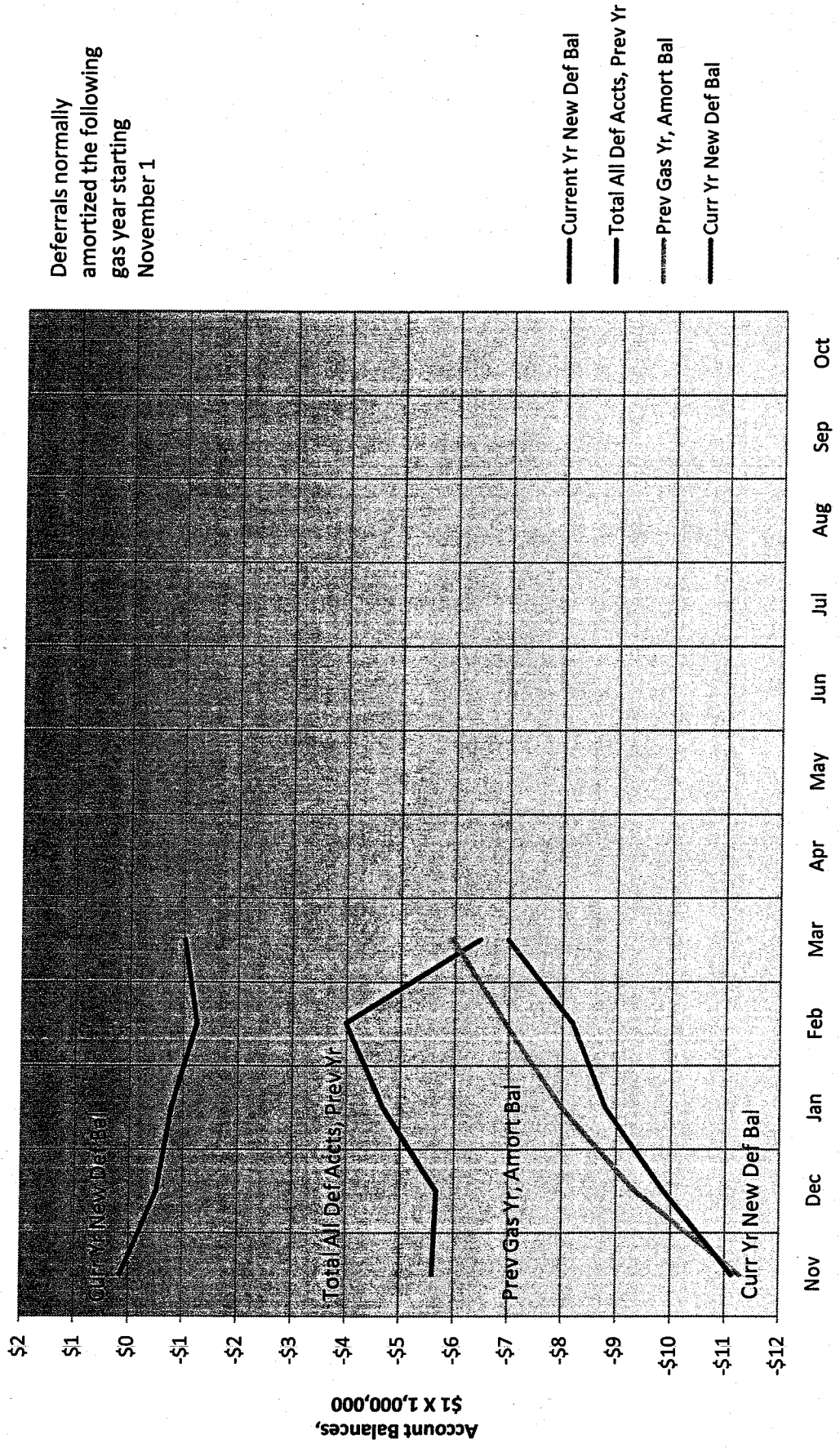
State of Idaho

Summary of Gas Costs Deferred and Amortized

Summary of Deferral Accounts Status as of, March 31, 2010	Balance 10/31/09	Gas Year to End of Previous Month			Current Month			Balance 03/31/10
		Amortized/ Deferred 11/1/09 - 2/28/10	Interest 11/1/09 - 2/28/10	Balance 02/28/10	Amortized/ Deferred In March	March Interest	Balance	
Amortization of 2008 - 2009 Gas Year Costs								
Acct No. 191000, 2008 - 2009, Deferrals	(\$598,233.24)	(\$6,296,303.65)	(\$50,439.58)	(\$6,944,976.47)	\$994,970.38	(\$5,372.91)	(\$5,955,379.00)	
Balances for Amortization in 2009-2010	(\$598,233.24)	(\$6,296,303.65)	(\$50,439.58)	(\$6,944,976.47)	\$994,970.38	(\$5,372.91)	(\$5,955,379.00)	
Account No. 191010, Current Year Deferrals								
Commodity Costs Deferred, Including Transportation	(\$11,914,437.37)	\$10,670,672.28	(\$1,568.06)	(\$1,245,333.15)	\$222,795.00	(\$944.95)	(\$1,023,483.10)	
Total Account No. 191010, 2009 - 2010	(\$11,914,437.37)	\$10,670,672.28	(\$1,568.06)	(\$1,245,333.15)	\$222,795.00	(\$944.95)	(\$1,023,483.10)	
Grand Total	(\$12,512,670.61)	\$4,374,368.63	(\$52,007.64)	(\$8,190,309.62)	\$1,217,765.38	(\$6,317.86)	(\$6,978,862.10)	

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Avista PGA Gas Deferral Acct Status as of 3/31/10



Deferrals normally amortized the following gas year starting November 1

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