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IDAHO PUBLIC  
UTILITIES COMMISSION



June 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 seven copies of the PGA monthly report of activity in the Gas Deferral Accounts for May 2010. 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". The signature is written in a cursive style.

Craig L. Bertholf  
Rate Analyst  
State and Federal Regulation

Enclosures

Avista Utilities

State of Idaho

Summary of Gas Costs Deferred and Amortized

Summary of Deferral Accounts Status as of, May 31, 2010	Balance 10/31/09	Gas Year to End of Previous Month			Current Month			Balance 5/31/10
		Amortized/ Deferred		Interest	Amortized/ Deferred In		May	
		11/1/09 - 4/30/10	4/30/10	11/1/09 - 4/30/10	May	Interest		
<b>Amortization of 2008 - 2009 Gas Year Costs</b>								
Acct No. 191000, 2008 - 2009, Deferrals	(\$598,233.24)	(\$4,556,834.73)	(\$5,215,533.07)	(\$60,465.10)	\$560,570.59	(\$4,112.71)	(\$4,659,075.19)	
Balances for Amortization in 2009-2010	(\$598,233.24)	(\$4,556,834.73)	(\$5,215,533.07)	(\$60,465.10)	\$560,570.59	(\$4,112.71)	(\$4,659,075.19)	
<b>Account No. 191010, Current Year Deferrals</b>								
Gas Costs Deferred, including Transportation	(\$11,914,437.37)	\$10,647,436.65	(\$1,270,469.15)	(\$3,468.43)	(\$183,237.58)	(\$1,135.07)	(\$1,454,841.80)	
Total Account No. 191010, 2009 - 2010	(\$11,914,437.37)	\$10,647,436.65	(\$1,270,469.15)	(\$3,468.43)	(\$183,237.58)	(\$1,135.07)	(\$1,454,841.80)	
<b>Grand Total</b>	(\$12,512,670.61)	\$6,090,601.92	(\$6,486,002.22)	(\$63,933.53)	\$377,333.01	(\$5,247.78)	(\$6,113,916.99)	

# Avista PGA Gas Deferral Acct Status as of 5/31/10

