

Avista Corp.

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IDAHO PUBLIC
UTILITIES COMMISSION



Corp.

September 29, 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 L. Bertholf'.

Craig L. Bertholf
Rate Analyst
Rates and Tariff Administration

Enclosures

Avista Utilities

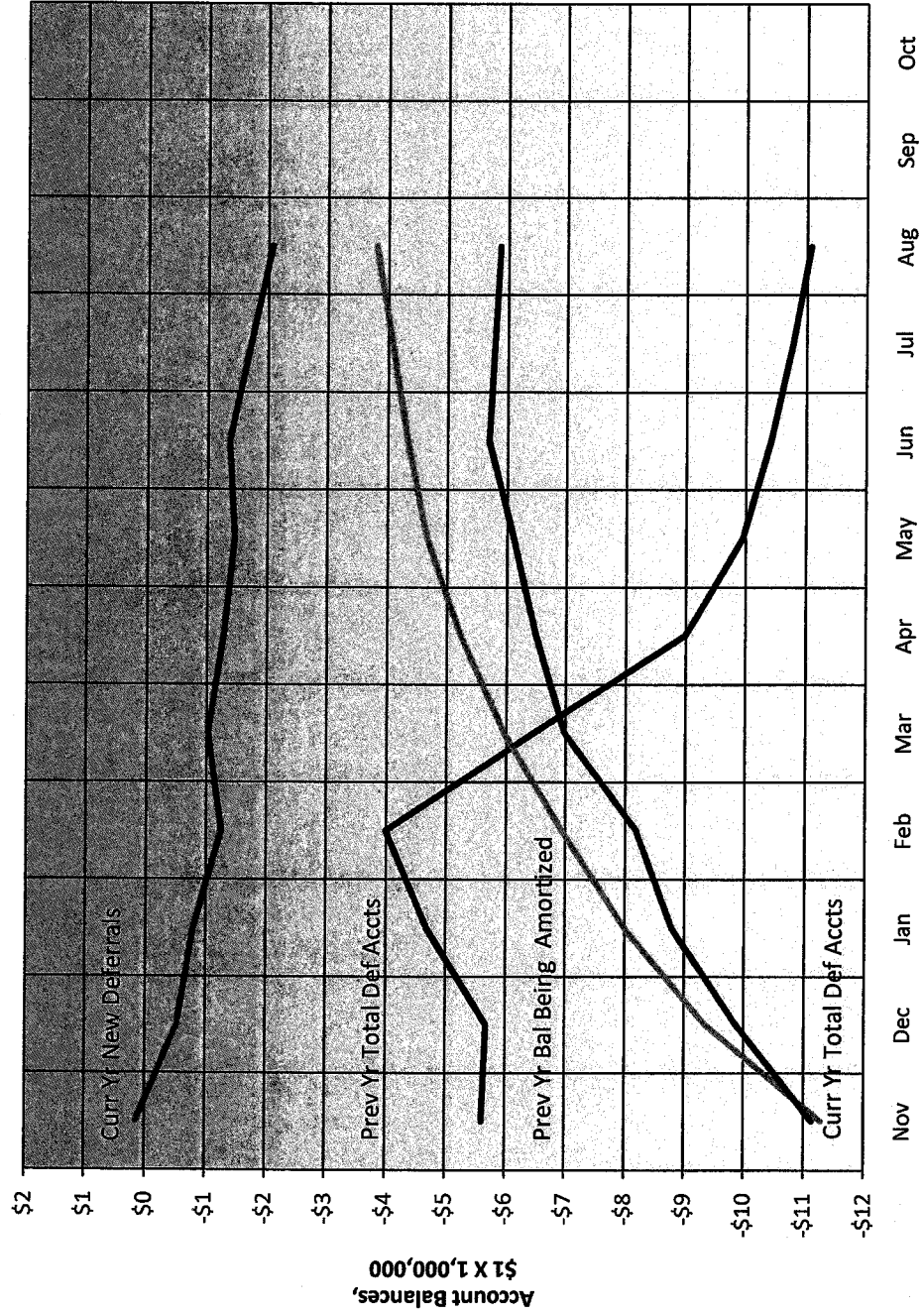
State of Idaho

Summary of Gas Costs Deferred and Amortized

Summary of Deferral Accounts Status as of, August 31, 2010	Balance 10/31/09		Gas Year to End of Previous Month			Current Month		Balance 8/31/10
	Amortized/ Deferred 11/1/09 - 7/31/10	Interest 11/1/09 - 7/31/10	Amortized/ Deferred In August	Interest August	Balance 7/31/10	Amortized/ Deferred In August	Interest August	
Amortization of 2008 - 2009 Gas Year Costs								
Acct No. 191000, 2008 - 2009, Deferrals		(\$598,233.24)		(\$71,816.08)	(\$4,065,782.75)	\$273,923.43	(\$3,274.02)	(\$3,795,133.34)
Balances for Amortization in 2009-2010		(\$598,233.24)		(\$71,816.08)	(\$4,065,782.75)	\$273,923.43	(\$3,274.02)	(\$3,795,133.34)
Account No. 191010, Current Year Deferrals								
Gas Costs Deferred, including Transportation		(\$11,914,437.37)		(\$7,059.30)	(\$1,714,765.74)	(\$355,658.44)	(\$1,577.16)	(\$2,072,001.34)
Total Account No. 191010, 2009 - 2010		(\$11,914,437.37)		(\$7,059.30)	(\$1,714,765.74)	(\$355,658.44)	(\$1,577.16)	(\$2,072,001.34)
Grand Total		(\$12,512,670.61)		(\$78,875.38)	(\$5,780,548.49)	(\$81,735.01)	(\$4,851.18)	(\$5,867,134.68)

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Avista PGA Gas Deferral Acct Status as of 8/31/10



Deferrals normally amortized the following gas year starting November 1

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- Curr Yr New Deferrals
- Prev Yr Total Def Accts
- Prev Yr Bal Being Amortized
- Curr Yr Total Def Accts