

Avista Corp.
1411 East Mission PO Box 3727
Spokane, Washington 99220-3727
Telephone 509-489-0500
Toll Free 800-727-9170



Corp.

RECEIVED

2010 NOV -1 AM 8:24

IDAHO PUBLIC
UTILITIES COMMISSION

October 28, 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". The signature is written in a cursive, flowing style.

Craig L. Bertholf
Rate Analyst
Rates and Tariff Administration

Enclosures

Avista Utilities

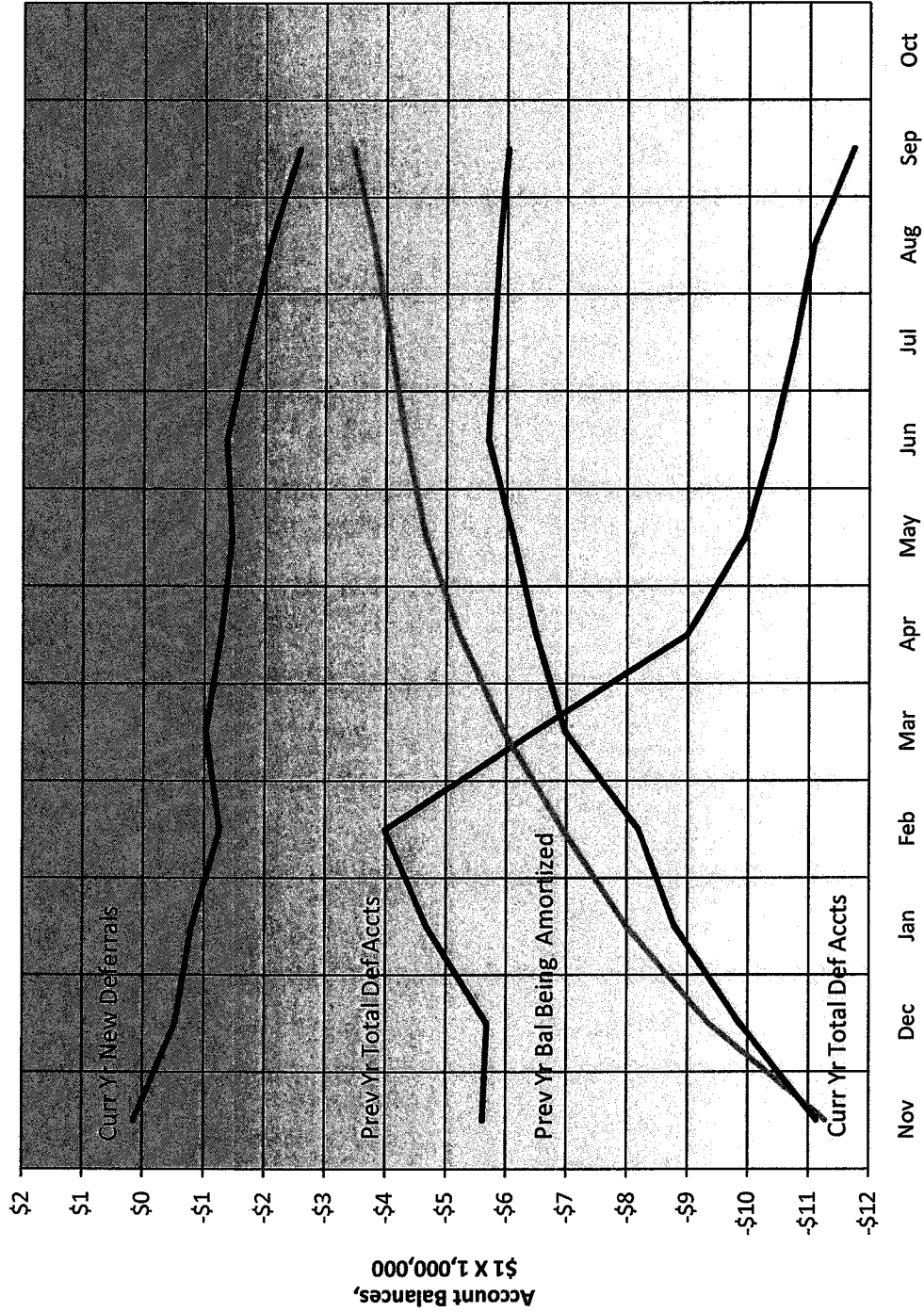
State of Idaho

Summary of Gas Costs Deferred and Amortized

Summary of Deferral Accounts Status as of, September 30, 2010	Balance 10/31/09	Gas Year to End of Previous Month		Current Month		Balance 9/30/10
		Amortized/ Deferred 11/1/09 - 8/31/10	Interest 11/1/09 - 8/31/10	Amortized/ Deferred In September	September Interest	
Amortization of 2008 - 2009 Gas Year Costs						
Acct No. 191000, 2008 - 2009, Deferrals	(\$598,233.24)	(\$3,121,810.00)	(\$75,090.10)	\$348,647.02	(\$3,017.34)	(\$3,449,503.66)
Balances for Amortization in 2009-2010	(\$598,233.24)	(\$3,121,810.00)	(\$75,090.10)	\$348,647.02	(\$3,017.34)	(\$3,449,503.66)
Account No. 191010, Current Year Deferrals						
Gas Costs Deferred, including Transportation	(\$11,914,437.37)	\$9,851,072.49	(\$8,636.46)	(\$496,865.83)	(\$1,933.70)	(\$2,570,800.87)
Total Account No. 191010, 2009 - 2010	(\$11,914,437.37)	\$9,851,072.49	(\$8,636.46)	(\$496,865.83)	(\$1,933.70)	(\$2,570,800.87)
Grand Total	(\$12,512,670.61)	\$6,729,262.49	(\$83,726.56)	(\$148,218.81)	(\$4,951.04)	(\$6,020,304.53)

RECEIVED
2010 NOV - 1 AM 8: 24
IDAHO PUBLIC
UTILITIES COMMISSION

Avista PGA Gas Deferral Acct Status as of 9/30/10



Deferrals normally amortized the following gas year starting November 1

RECEIVED
 2010 NOV - 1 AM 8: 24
 IDAHO PUBLIC UTILITIES COMMISSION

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