

Avista Corp.
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Spokane, Washington 99220-3727
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Corp.

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IDAHO PUBLIC
UTILITIES COMMISSION

September 29, 2006

AVU-G-05-02

State of Idaho
Idaho Public Utilities Commission
P.O. Box 83720
Boise, Idaho 83720-0074

RE: Monthly Deferred Cost Report

Enclosed please find the PGA monthly report of activity in the Gas Deferral Accounts (Accounts 191010 and 191000). This information is submitted in compliance with Order Number 29902, issued on October 2005.

If you have any questions regarding this information please feel free to call me at (509) 495-4124.

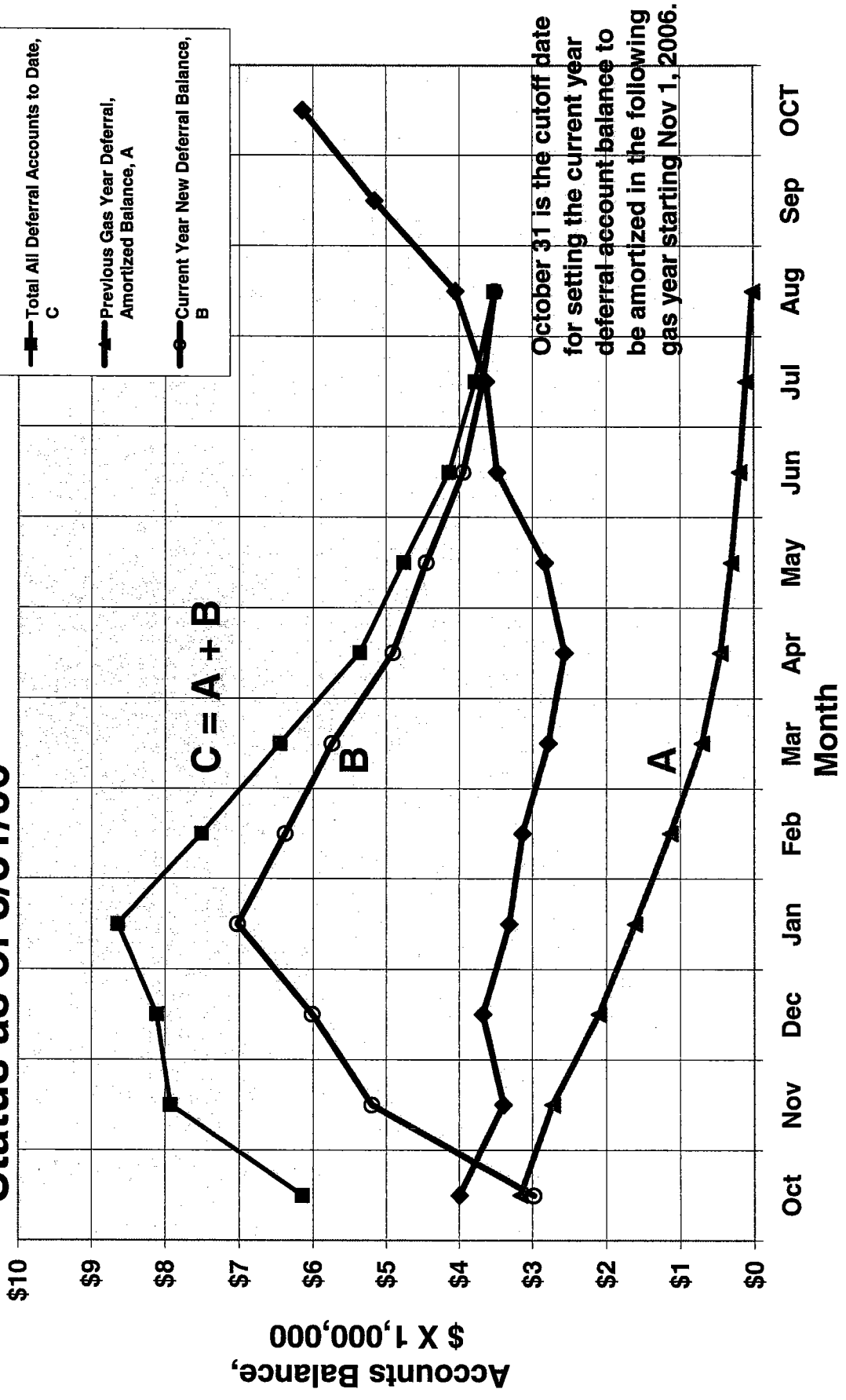
Sincerely,

A handwritten signature in black ink that reads "Craig Bertholf". The signature is written in a cursive, slightly slanted style.

Craig L. Bertholf
Rate Analyst
Rates and Tariff Administration

Enclosures

Avista Gas PGA Deferral Account Status as of 8/31/06



Avista Utilities
 State of Idaho
 Summary of Gas Costs Deferred and Amortized

Avista Gas, Summary of Deferral Accounts Status, as of August 31, 2006	Balance 10/31/05	Gas Year to End of Previous Month		Current Month		Balance 8/31/2006
		Amortized/ Deferred 11/05 - 7/06	Interest 11/05 - 7/06	Balance 7/31/06	Amortized / Deferred in August	
Amortization of 2004 - 2005 Gas Year Costs						
Acct No. 191000, 2003-2004, Balance at end of Gas year	\$860,865.23					
Acct No. 191000, 2004-2005, Deferrals	\$2,303,395.35					
Acct No. 191000, Balances for Amortization in 2005-2006	\$3,164,260.58	(\$3,077,949.33)	\$22,728.57	\$109,039.82	(\$93,710.44)	\$15,484.84
Account No. 191010, Current Year Deferrals						
Commodity Costs Deferred, including Transportation, Jul 1- Oct 31						
\$ 2,974,658.42	\$ 2,974,658.42	\$716,647.75	\$109,015.85	\$3,800,322.02	(\$154,660.58)	\$3,654,622.53
Jackson Release to Cascade, Jul 1-Oct 31		(\$131,303.40)		(\$131,303.40)	(\$14,501.60)	(\$145,805.00)
Other						
Total Account No. 191010, 2005- 2006	\$2,974,658.42	\$585,344.35	\$109,015.85	\$3,669,018.62	(\$169,162.18)	\$3,508,817.53
Total Deferral Accounts						
Grand Total	\$6,138,919.00	(\$2,492,604.98)	\$131,744.42	\$3,778,058.44	(\$262,872.62)	\$3,524,302.37