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2008 DEC 26 AM 8:27

IDAHO PUBLIC
UTILITIES COMMISSION

December 23, 2008

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

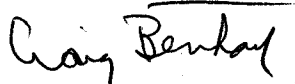
RE: Monthly Deferred Cost Report

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 30458, issued in Case No. AVU-G-07-02. *30646*

-0803

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

Sincerely,



Craig L. Bertholf
Rate Analyst
Rates and Tariff Administration

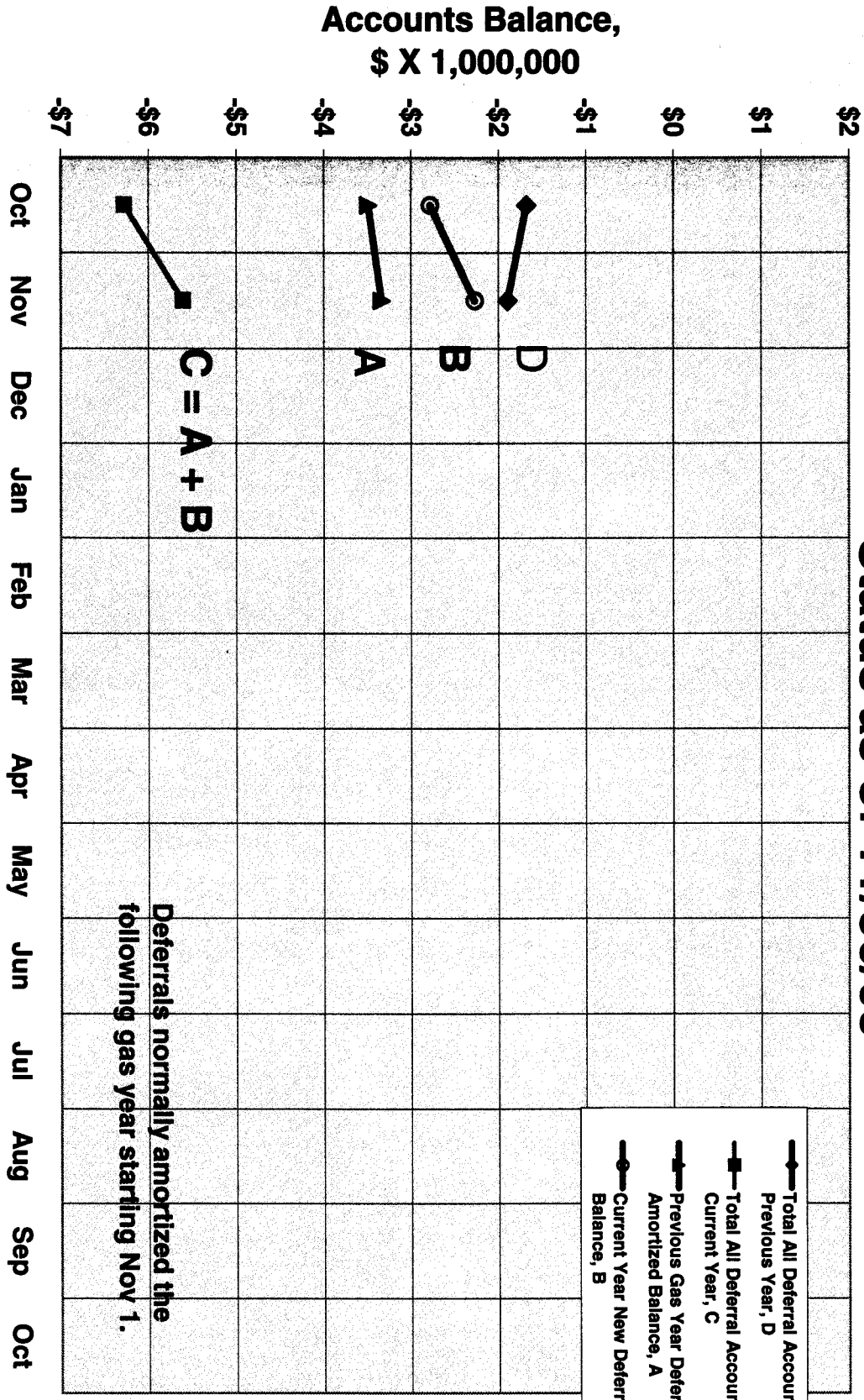
Enclosures

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

Avista Gas, Summary of Deferral Accounts Status, as of November 30, 2008	Balance 10/31/07	Gas Year to End of Previous Month			Current Month		Balance 11/30/08
		Amortized/ Deferred 11/07 - 10/08	Interest 11/07 - 10/08	Balance 10/31/08	Amortized / Deferred in November	November Interest	
Amortization of 2008 - 2009 Gas Year Costs							
Acct No. 191000, 2007-2008, Deferrals	(\$1,678,881.35)	\$1,789,733.76	\$29,085.89	\$139,277.29	(\$3,461,749.67)	(\$14,183.91)	(\$3,336,656.29)
Balances for Amortization in 2008-2009	(\$1,678,881.35)	\$1,789,733.76	\$29,085.89	\$139,277.29	(\$3,461,749.67)	(\$14,183.91)	(\$3,336,656.29)
Account No. 191010, Current Year Deferrals							
Commodity Costs Deferred, Including Transportation Total Account No. 191010, 2007 - 2008		(\$6,290,029.04)	(\$128,413.10)	(\$6,418,442.14)	\$4,155,176.08	(\$10,534.63)	(\$2,273,800.69)
		(\$6,290,029.04)	(\$128,413.10)	(\$6,418,442.14)	\$4,155,176.08	(\$10,534.63)	(\$2,273,800.69)
Grand Total	(\$1,678,881.35)	(\$4,500,295.28)	(\$99,327.21)	(\$6,279,164.85)	\$693,426.41	(\$24,718.54)	(\$5,610,456.98)

Avista Gas PGA Deferral Account

Status as of 11/30/08



Deferrals normally amortized the following gas year starting Nov 1.

- ◆ Total All Deferral Accounts Previous Year, D
- Total All Deferral Accounts, Current Year, C
- ▲ Previous Gas Year Deferral, Amortized Balance, A
- Current Year New Deferral Balance, B