

**Avista Corp.**

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

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IDAHO PUBLIC  
UTILITIES COMMISSION

January 30, 2009

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~~. *08-03* *30646*

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".

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 December 31, 2008	Balance 10/31/08	Gas Year to End of Previous Month			Current Month		Balance 12/31/08
		Amortized/ Deferred 11/08 - 10/09	Interest 11/08 - 10/09	Balance 11/30/08	Amortized / Deferred in December	December Interest	
<b>Amortization of 2008 - 2009 Gas Year Costs</b>							
Acct No. 191000, 2007-2008, Deferrals	\$139,277.29	(\$3,461,749.67)	(\$14,183.91)	(\$3,336,656.29)	\$238,539.36	(\$13,405.78)	(\$3,111,522.71)
Balances for Amortization in 2008-2009	\$139,277.29	(\$3,461,749.67)	(\$14,183.91)	(\$3,336,656.29)	\$238,539.36	(\$13,405.78)	(\$3,111,522.71)
<b>Account No. 191010, Current Year Deferrals</b>							
Commodity Costs Deferred, including Transportation	(\$6,418,442.14)	\$4,155,176.08	(\$10,534.63)	(\$2,273,800.69)	(\$283,109.36)	(\$10,063.98)	(\$2,566,974.03)
Total Account No. 191010, 2007 - 2008	(\$6,418,442.14)	\$4,155,176.08	(\$10,534.63)	(\$2,273,800.69)	(\$283,109.36)	(\$10,063.98)	(\$2,566,974.03)
<b>Grand Total</b>	<b>(\$6,279,164.85)</b>	<b>\$693,426.41</b>	<b>(\$24,718.54)</b>	<b>(\$5,610,456.98)</b>	<b>(\$44,570.00)</b>	<b>(\$23,469.76)</b>	<b>(\$5,678,496.74)</b>

# Avista Gas PGA Deferral Account Status as of 12/31/08

