

**Avista Corp.**

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



RECEIVED

2009 MAY 29 AM 8:35

IDAHO PUBLIC  
UTILITIES COMMISSION

May 27, 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". The signature is written in a cursive 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, April 30, 2009	Balance 10/31/08	Gas Year to End of Previous Month		Current Month		Balance 04/30/09
		Amortized/ Deferred 11/08 - 3/09	Interest 11/08 - 3/09	Amortized/ Deferred In April	April Interest	
<b>Amortization of 2008 - 2009 Gas Year Costs</b>						
Acct No. 191000, 2007-2008, Deferrals	(\$6,279,164.85)	\$2,746,731.38	(\$44,614.92)	\$478,933.19	(\$4,696.71)	(\$3,102,811.91)
Balances for Amortization in 2008-2009	(\$6,279,164.85)	\$2,746,731.38	(\$44,614.92)	\$478,933.19	(\$4,696.71)	(\$3,102,811.91)
<b>Account No. 191010, Current Year Deferrals</b>						
Commodity Costs Deferred, including Transportation Total Account No. 191010, 2007 - 2008		(\$2,858,330.91)	(\$28,124.33)	(\$2,997,257.05)	(\$7,573.82)	(\$5,891,286.11)
<b>Grand Total</b>	<b>(\$6,279,164.85)</b>	<b>(\$111,599.53)</b>	<b>(\$72,739.25)</b>	<b>(\$2,518,323.86)</b>	<b>(\$12,270.53)</b>	<b>(\$8,994,098.02)</b>

# Avista Gas PGA Deferral Account Status as of 4/30/09

