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April 29, 2011

IDAHO PUBLIC  
UTILITIES COMMISSION

State of Idaho  
Idaho Public Utilities Commission  
Statehouse  
Boise, Idaho 83720

Attention: Ms. Jean D. Jewell

**I.P.U.C. No. 27 – Natural Gas Service**

In accordance with Order Number 32102, dated October 27, 2010, issued in Docket AVU-G-10-03 enclosed for filing with the Commission is the Company's quarterly WACOG projection.

If you have any questions regarding this filing, please contact Craig Bertholf at (509) 495-4124.

Sincerely,

  
Kelly Norwood  
Vice President, State and Federal Regulation

Enc.

Avista Utilities  
 State of Idaho  
 Estimated Commodity WACOG  
 Forward Prices as of 4/15/11

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IDAHO PUBLIC  
 UTILITIES COMMISSION

		Idaho Purchased Volumes	Transport Fuel Volumes	Total Idaho Delivered Volumes	Total Idaho Comm. Costs	Idaho Purchase WACOG
May	2011	3,478,480	(49,300)	3,429,180	\$1,515,072	\$0.44182
June		2,261,500	(32,670)	2,228,830	\$981,279	\$0.44027
July		2,012,020	(28,050)	1,983,970	\$888,580	\$0.44788
August		2,170,680	(30,480)	2,140,200	\$945,327	\$0.44170
September		2,451,220	(35,190)	2,416,030	\$1,098,209	\$0.45455
October		5,588,690	(81,650)	5,507,040	\$2,484,643	\$0.45118
November		9,317,700	(140,190)	9,177,510	\$4,378,428	\$0.47708
December		13,001,500	(149,910)	12,851,590	\$6,105,140	\$0.47505
January	2012	8,220,170	(143,840)	8,076,330	\$3,997,651	\$0.49498
February		5,755,500	(97,820)	5,657,680	\$2,864,026	\$0.50622
March		6,142,420	(79,150)	6,063,270	\$3,098,191	\$0.51098
April		5,766,190	(83,480)	5,682,710	\$2,430,076	\$0.42763
		<u>66,166,070</u>	<u>(951,730)</u>	<u>65,214,340</u>	<u>\$30,786,622</u>	<u>\$0.47208</u>