

AVISTA UTILITIES

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>ELECTRIC ALLOCATION PERCENTAGES</b>		<b>E-ALL-12A</b>
For Twelve Months Ended November 30, 2011		
Average of Monthly Averages Basis		

Basis	Ref	Description	System	Washington	Idaho
1	Input	Production/Transmission Ratio	100.000%	65.160%	34.840%
2	Input	Number of Customers Percent	358,179 100.000%	235,125 65.645%	123,054 34.355%
3	E-OPS	Direct Distribution Operating Expense Percent	22,794,666 100.000%	15,486,322 67.938%	7,308,344 32.062%
	Input	Jurisdictional 4-Factor Ratio			
		Direct O & M Accts 500 - 598	20,560,338	13,027,648	7,532,690
		Direct O & M Accts 901 - 935	30,886,625	22,072,859	8,813,766
		Total	51,446,963	35,100,507	16,346,456
		Percentage	100.000%	68.227%	31.773%
		Direct Labor Accts 500 - 598	10,559,350	7,367,399	3,191,951
		Direct Labor Accts 901 - 935	4,468,706	3,399,027	1,069,679
		Total	15,028,056	10,766,426	4,261,630
		Percentage	100.000%	71.642%	28.358%
		Number of Customers Percentage	358,982 100.000%	235,820 65.691%	123,162 34.309%
		Net Direct Plant Percentage	780,574,225 100.000%	468,345,444 60.000%	312,228,781 40.000%
4		Total Percentages Percent	400.000% 100.000%	265.560% 66.390%	134.440% 33.610%

AVISTA UTILITIES

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended November 30, 2011  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-12A**

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	57,557,639	50,620,200	3,943,320	2,994,119
		Direct O & M Accts 901 - 935	57,769,575	39,717,113	14,983,974	3,068,488
		Direct O & M Accts 901 - 905 Utility 9 Only	1,276,412	787,265	489,147	0
		Adjustments	0	0	0	0
		Total	116,603,626	91,124,578	19,416,441	6,062,607
		Percentage	100.000%	78.149%	16.652%	5.199%
		Direct Labor Accts 500 - 894	51,313,884	40,856,300	7,149,723	3,307,861
		Direct Labor Accts 901 - 935	5,118,749	3,938,893	229,885	949,971
		Direct Labor Accts 901 - 905 Utility 9 Only	5,235,309	3,229,034	2,006,275	0
		Total	61,667,942	48,024,227	9,385,883	4,257,832
		Percentage	100.000%	77.876%	15.220%	6.904%
		Number of Customers at	678,123	358,982	223,040	96,101
		Percentage	100.000%	52.937%	32.891%	14.172%
		Net Direct Plant	2,417,505,829	1,947,783,110	317,785,902	151,936,817
		Percentage	100.000%	80.570%	13.145%	6.285%
		Total Percentages	400.000%	289.532%	77.908%	32.560%
		Average (CD AA)	100.000%	72.383%	19.477%	8.140%

AVISTA UTILITIES

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended November 30, 2011  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-12A**

Basis	Ref	Description	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North
		Direct O & M Accts 500 - 894	6,937,439	0	3,943,320
		Direct O & M Accts 901 - 935	18,052,462	0	14,983,974
		Direct O & M Accts 901 - 905 Utility 9 Only	489,147	0	489,147
		Total	25,479,048	0	19,416,441
		Percentage	100.000%	0.000%	76.206%
		Direct Labor Accts 500 - 894	10,457,584	0	7,149,723
		Direct Labor Accts 901 - 935	1,179,856	0	229,885
		Direct Labor Accts 901 - 905 Utility 9 Only	2,006,275	0	2,006,275
		Total	13,643,715	0	9,385,883
		Percentage	100.000%	0.000%	68.793%
		Number of Customers at	319,141	0	223,040
		Percentage	100.000%	0.000%	69.888%
		Net Direct Plant	464,005,775	0	312,801,546
		Percentage	100.000%	0.000%	67.413%
		Total Percentages	400,000%	0.000%	282.299%
		Average (GD AA)	100,000%	0.000%	70.575%
					117.701%
					29.425%



AVISTA UTILITIES

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended November 30, 2011	
Average of Monthly Averages Basis	

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent		1,281,493,292 64.367%	709,411,254 35.633%
13	E-PLT	Net Electric General Plant Percent		91,411,787 65.785%	47,543,792 34.215%
14		Net Allocated Schedule M's Percent		-79,744,311 64.955%	-43,023,987 35.045%
99	Input	Not Allocated		0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended November 30, 2011  
 Average of Monthly Averages Basis

AVISTIA UTILITIES

Report ID:  
**E-OPS-12A**

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>REVENUE</b>									
		<b>SALES OF ELECTRICITY:</b>									
99	440000	Residential	326,762,891	0	326,762,891	217,628,246	0	217,628,246	109,134,645	0	109,134,645
99	442200	Commercial - Firm & Int.	280,515,623	0	280,515,623	193,865,950	0	193,865,950	86,649,673	0	86,649,673
1	442300	Industrial	122,926,117	0	122,926,117	54,835,985	0	54,835,985	68,090,132	0	68,090,132
99	444000	Public Street & Highway Lighting	6,921,629	0	6,921,629	4,551,594	0	4,551,594	2,370,035	0	2,370,035
99	499XXX	Unbilled Revenue	(1,971,475)	0	(1,971,475)	(384,304)	0	(384,304)	(1,587,171)	0	(1,587,171)
99	448000	Interdepartmental Revenue	1,025,006	0	1,025,006	806,879	0	806,879	218,127	0	218,127
		<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>736,179,791</b>	<b>0</b>	<b>736,179,791</b>	<b>471,304,350</b>	<b>0</b>	<b>471,304,350</b>	<b>264,875,441</b>	<b>0</b>	<b>264,875,441</b>
		Sales for Resale	0	125,224,002	125,224,002	0	81,595,960	81,595,960	0	43,628,042	43,628,042
1	447XXX	<b>TOTAL SALES OF ELECTRICITY</b>	<b>736,179,791</b>	<b>125,224,002</b>	<b>861,403,793</b>	<b>471,304,350</b>	<b>81,595,960</b>	<b>552,900,310</b>	<b>264,875,441</b>	<b>43,628,042</b>	<b>308,503,483</b>
		<b>OTHER OPERATING REVENUE:</b>									
99	451000	Miscellaneous Service Revenue	564,621	0	564,621	350,929	0	350,929	213,692	0	213,692
1	453000	Sales of Water & Water Power	0	495,923	495,923	0	323,143	323,143	0	172,780	172,780
1	454000	Rent from Electric Property	2,868,562	52,104	2,920,666	1,912,875	33,951	1,946,826	955,687	18,153	973,840
1	456XXX	Other Electric Revenues	162,068	200,470,739	200,632,807	116,490	130,626,734	130,743,224	45,578	69,844,005	69,889,583
		<b>TOTAL OTHER OPERATING REVENUE</b>	<b>3,593,251</b>	<b>201,018,766</b>	<b>204,614,017</b>	<b>2,380,294</b>	<b>130,983,828</b>	<b>133,364,122</b>	<b>1,214,957</b>	<b>70,034,938</b>	<b>71,249,895</b>
		<b>TOTAL ELECTRIC REVENUE</b>	<b>739,775,042</b>	<b>326,242,768</b>	<b>1,066,017,810</b>	<b>473,684,644</b>	<b>212,579,788</b>	<b>686,264,432</b>	<b>266,090,398</b>	<b>113,662,980</b>	<b>379,753,378</b>
		<b>EXPENSE</b>									
		<b>STEAM POWER GENERATION EXPENSE:</b>									
		<b>OPERATION</b>									
1	500000	Supervision & Engineering	0	508,564	508,564	0	331,380	331,380	0	177,184	177,184
1	501000	Fuel	0	31,248,710	31,248,710	0	20,361,659	20,361,659	0	10,887,051	10,887,051
1	502000	Steam Expense	0	4,184,100	4,184,100	0	2,726,360	2,726,360	0	1,457,740	1,457,740
1	505000	Electric Expense	0	928,277	928,277	0	604,865	604,865	0	323,412	323,412
1	506000	Miscellaneous Steam Power Generation Expense	12,844	2,345,190	2,358,034	8,296	1,528,126	1,536,422	4,548	817,064	821,612
1	507000	Rent	0	26,863	26,863	0	17,504	17,504	0	9,359	9,359
		<b>MAINTENANCE</b>									
1	510000	Supervision & Engineering	0	595,237	595,237	0	387,856	387,856	0	207,381	207,381
1	511000	Structures	0	797,344	797,344	0	519,549	519,549	0	277,795	277,795
1	512000	Boiler Plant	0	6,320,211	6,320,211	0	4,118,249	4,118,249	0	2,201,962	2,201,962
1	513000	Electric Plant	0	1,426,015	1,426,015	0	929,191	929,191	0	496,824	496,824
1	514000	Miscellaneous Steam Plant	0	876,027	876,027	0	570,819	570,819	0	305,208	305,208
		<b>TOTAL STEAM POWER GENERATION EXP</b>	<b>12,844</b>	<b>49,256,538</b>	<b>49,269,382</b>	<b>8,296</b>	<b>32,093,558</b>	<b>32,103,854</b>	<b>4,548</b>	<b>17,160,980</b>	<b>17,165,528</b>

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Twelve Months Ended November 30, 2011  
Average of Monthly Averages Basis

**AVISTA UTILITIES**

Report ID:  
**E-OPS-12A**

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>HYDRAULIC POWER GENERATION EXP:</b>									
		<b>OPERATION</b>									
1	535000	Supervision & Engineering	0	2,585,132	2,585,132	0	1,684,472	1,684,472	0	900,660	900,660
1	536000	Water for Power	0	1,086,589	1,086,589	0	708,021	708,021	0	378,568	378,568
1	537000	Hydraulic Expense	4,425,527	2,803,624	7,229,151	2,705,960	1,826,841	4,532,801	1,719,567	976,783	2,696,350
1	538000	Electric Expense	0	5,782,992	5,782,992	0	3,768,198	3,768,198	0	2,014,794	2,014,794
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	715,913	715,913	0	466,489	466,489	0	249,424	249,424
1	540000	Rent	0	1,297,841	1,297,841	0	845,673	845,673	0	452,168	452,168
1	540100	MT Trust Funds Land Settlement Rents	5,377,280	0	5,377,280	3,501,432	0	3,501,432	1,875,848	0	1,875,848
		<b>MAINTENANCE</b>									
1	541000	Supervision & Engineering	0	552,423	552,423	0	359,959	359,959	0	192,464	192,464
1	542000	Structures	0	444,857	444,857	0	289,869	289,869	0	154,988	154,988
1	543000	Reservoirs, Dams, & Waterways	0	1,795,977	1,795,977	0	1,170,259	1,170,259	0	625,718	625,718
1	544000	Electric Plant	0	2,342,855	2,342,855	0	1,526,604	1,526,604	0	816,251	816,251
1	545000	Miscellaneous Hydraulic Plant	0	533,110	533,110	0	347,374	347,374	0	185,736	185,736
		<b>TOTAL HYDRO POWER GENERATION EXP</b>	<b>9,802,807</b>	<b>19,941,313</b>	<b>29,744,120</b>	<b>6,207,392</b>	<b>12,993,759</b>	<b>19,201,151</b>	<b>3,595,415</b>	<b>6,947,554</b>	<b>10,542,969</b>
		<b>OTHER POWER GENERATION EXPENSE:</b>									
		<b>OPERATION</b>									
1	546000	Supervision & Engineering	0	1,372,334	1,372,334	0	894,213	894,213	0	478,121	478,121
1	547000	Fuel	0	53,901,714	53,901,714	0	35,122,357	35,122,357	0	18,779,357	18,779,357
1	548000	Generation Expense	0	1,240,217	1,240,217	0	808,125	808,125	0	432,092	432,092
1	549000	Miscellaneous Other Power Generation Expense	0	595,234	595,234	0	387,854	387,854	0	207,380	207,380
1	550000	Rent	0	(33,875)	(33,875)	0	(22,073)	(22,073)	0	(11,802)	(11,802)
		<b>MAINTENANCE</b>									
1	551000	Supervision & Engineering	0	593,349	593,349	0	386,626	386,626	0	206,723	206,723
1	552000	Structures	0	18,713	18,713	0	12,193	12,193	0	6,520	6,520
1	553000	Generating & Electric Equipment	0	1,615,101	1,615,101	0	1,052,400	1,052,400	0	562,701	562,701
1	554000	Miscellaneous Other Power Generation Plant	0	166,502	166,502	0	108,493	108,493	0	58,009	58,009
		<b>TOTAL OTHER POWER GENERATION EXP</b>	<b>0</b>	<b>59,469,289</b>	<b>59,469,289</b>	<b>0</b>	<b>38,750,188</b>	<b>38,750,188</b>	<b>0</b>	<b>20,719,101</b>	<b>20,719,101</b>
		<b>OTHER POWER SUPPLY EXPENSE:</b>									
E-555	555XXX	Purchased Power	19,001,531	198,724,352	217,725,883	0	129,488,788	129,488,788	19,001,531	69,235,564	88,237,095
1	556000	System Control & Load Dispatching	0	659,304	659,304	0	429,602	429,602	0	229,702	229,702
E-557	557XXX	Other Expense	30,797,159	199,335,745	230,132,904	10,940,697	129,898,900	140,839,597	19,856,462	69,454,845	89,311,307
		<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>	<b>49,798,690</b>	<b>398,737,401</b>	<b>448,536,091</b>	<b>10,940,697</b>	<b>259,817,290</b>	<b>270,757,987</b>	<b>38,857,993</b>	<b>138,920,111</b>	<b>177,778,104</b>
		<b>TOTAL PRODUCTION OPERATING EXP</b>	<b>59,614,341</b>	<b>527,404,541</b>	<b>587,018,882</b>	<b>17,156,385</b>	<b>343,656,795</b>	<b>360,813,180</b>	<b>42,457,956</b>	<b>183,747,746</b>	<b>226,205,702</b>

Report ID:  
**E-OPS-12A**

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Twelve Months Ended November 30, 2011  
Average of Monthly Averages Basis

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>TRANSMISSION OPERATING EXPENSE:</b>									
		<b>OPERATION</b>									
1	560000	Supervision & Engineering	163,097	1,957,772	2,120,869	92,291	1,275,684	1,367,975	70,806	682,088	752,894
1	561000	Load Dispatching	0	2,292,612	2,292,612	0	1,493,866	1,493,866	0	798,746	798,746
1	562000	Station Expense	0	318,106	318,106	0	207,278	207,278	0	110,828	110,828
1	563000	Overhead Line Expense	0	493,371	493,371	0	321,481	321,481	0	171,890	171,890
1	565000	Transmission of Electricity by Others	0	17,465,009	17,465,009	0	11,380,200	11,380,200	0	6,084,809	6,084,809
1	566000	Miscellaneous Transmission Expense	0	1,619,847	1,619,847	0	1,055,492	1,055,492	0	564,355	564,355
1	567000	Rent	0	71,947	71,947	0	46,881	46,881	0	25,066	25,066
		<b>MAINTENANCE</b>									
1	568000	Supervision & Engineering	(100)	967,542	967,442	0	630,450	630,450	(100)	337,092	336,992
1	569000	Structures	9,438	403,673	413,111	6,105	263,033	269,138	3,333	140,640	143,973
1	570000	Station Equipment	405	1,164,293	1,164,698	405	758,653	759,058	0	405,640	405,640
1	571000	Overhead Lines	6,793	2,451,888	2,458,681	2,667	1,597,650	1,600,317	4,126	854,238	858,364
1	572000	Underground Lines	264	1,777	2,041	0	1,158	1,158	264	619	883
1	573000	Service Miscellaneous	350	28,473	28,823	227	18,553	18,780	123	9,920	10,043
		<b>TOTAL TRANSMISSION OPERATING EXP</b>	<b>180,247</b>	<b>29,236,310</b>	<b>29,416,557</b>	<b>101,695</b>	<b>19,050,379</b>	<b>19,152,074</b>	<b>78,552</b>	<b>10,185,931</b>	<b>10,264,483</b>
E-DEPX		Depreciation Expense-Production	0	27,634,441	27,634,441	0	18,006,602	18,006,602	0	9,627,839	9,627,839
E-DEPX		Depreciation Expense-Transmission	0	10,198,093	10,198,093	0	6,645,077	6,645,077	0	3,553,016	3,553,016
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,450,031	1,003,798	1,003,798	2,450,031	654,075	654,075	0	349,723	349,723
99	405930	Amort of Acq Adj--Colstrip WNP3 Exch Power	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	406100	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
99	407312	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,320	141,385	0	69,680	69,680
1	407325	Amortization of CDA IPA Interest Expense	(4,958)	0	(4,958)	(4,958)	0	(4,958)	0	0	0
99	407335	Amortization of ID DSIT	(10,934,919)	0	(10,934,919)	0	0	0	(10,934,919)	0	(10,934,919)
99	407351	Amortization of CNC Transmission	14,670	0	14,670	0	0	0	14,670	0	14,670
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	928,944	928,944	0	605,300	605,300	0	323,644	323,644
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	241,748	0	241,748	183,872	0	183,872	57,876	0	57,876
99	407400	Amortization of CCX Credits	0	0	0	0	0	0	0	0	0
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	182,430	0	182,430	0	0	0	182,430	0	182,430
99	407422	Amortization of Spokane River Relicence	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(6,374,291)	0	(6,374,291)	(4,231,046)	0	(4,231,046)	(2,143,245)	0	(2,143,245)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(52,675)	0	(52,675)	0	0	0	(52,675)	0	(52,675)
99	407462	Amortization of LiDAR O&M Deferral	0	0	0	0	0	0	0	0	0
99	407482	Amortization of CDA Settlement	0	0	0	0	0	0	0	0	0
		Taxes Other Than FIT--Prod & Trans	0	16,077,834	16,077,834	0	10,476,316	10,476,316	0	5,601,518	5,601,518
E-OTX		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(12,646,109)	56,043,110	43,397,001	44,304	36,517,690	36,561,994	(12,690,413)	19,525,420	6,835,007
		<b>TOTAL PRODUCTION &amp; TRANSMISSION EXPEI</b>	<b>47,148,479</b>	<b>612,683,961</b>	<b>659,832,440</b>	<b>17,302,384</b>	<b>399,224,864</b>	<b>416,527,248</b>	<b>29,846,095</b>	<b>213,459,097</b>	<b>243,305,192</b>



**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Twelve Months Ended November 30, 2011  
Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:  
**E-OPS-12A**

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION:</b>											
3	580000	Supervision & Engineering	378,124	1,438,494	1,816,618	230,354	977,284	1,207,638	147,770	461,210	608,980
3	582000	Station Expense	638,659	54,895	693,554	409,581	37,295	446,876	229,078	17,600	246,678
3	583000	Overhead Line Expense	1,166,710	504,070	1,670,780	846,047	342,455	1,188,502	320,663	161,615	482,278
3	584000	Underground Line Expense	(208,363)	0	(208,363)	(321,967)	0	(321,967)	113,604	0	113,604
3	585000	Street Light & Signal System Operation Expense	261,314	0	261,314	75,062	0	75,062	186,252	0	186,252
3	586000	Meter Expense	1,760,201	58,332	1,818,533	1,485,055	39,630	1,524,685	275,146	18,702	293,848
3	587000	Customer Installations Expense	638,808	116,293	755,101	371,186	79,007	450,193	267,622	37,286	304,908
3	588000	Miscellaneous Distribution Expense	3,865,277	3,080,342	6,945,619	2,590,716	2,092,723	4,683,439	1,274,561	987,619	2,262,180
3	589000	Rent	4,563	254,804	259,367	4,563	173,109	177,672	0	81,695	81,695
<b>MAINTENANCE:</b>											
3	590000	Supervision & Engineering	296,325	805,037	1,101,362	164,288	546,926	711,214	132,037	258,111	390,148
3	591000	Structures	326,322	1,000	327,322	234,701	679	235,380	91,621	321	91,942
3	592000	Station Equipment	759,910	127,681	887,591	579,653	86,744	666,397	180,257	40,937	221,194
3	593000	Overhead Lines	8,172,880	10,520	8,183,400	5,283,780	7,147	5,290,927	2,889,100	3,373	2,892,473
3	594000	Underground Lines	993,612	0	993,612	671,081	0	671,081	322,531	0	322,531
3	595000	Line Transformers	2,619,824	335,344	2,955,168	1,995,335	227,826	2,223,161	624,489	107,518	732,007
3	596000	Street Light & Signal System Maintenance Exp	601,541	11	601,552	421,256	7	421,263	180,285	4	180,289
3	597000	Meters	111,209	0	111,209	88,741	0	88,741	22,468	0	22,468
3	598000	Miscellaneous Distribution Expense	407,750	104,669	512,419	356,890	71,110	428,000	50,860	33,559	84,419
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			22,794,666	6,891,492	29,686,158	15,486,322	4,681,942	20,168,264	7,308,344	2,209,550	9,517,894
E-DEPX		Depreciation Expense-Distribution	29,879,617	0	29,879,617	19,367,721	0	19,367,721	10,511,896	0	10,511,896
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,032	0	26,032	26,032	0	26,032	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	43,877,539	170,411	44,047,950	38,276,906	111,040	38,387,946	5,600,633	59,371	5,660,004
<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>			73,783,188	170,411	73,953,599	57,670,659	111,040	57,781,699	16,112,529	59,371	16,171,900
<b>TOTAL DISTRIBUTION EXPENSES</b>			96,577,854	7,061,903	103,639,757	73,156,981	4,792,982	77,949,963	23,420,873	2,268,921	25,689,794

AVISTA UTILITIES

Report ID:  
E-OPS-12A

RESULTS OF OPERATIONS

ELECTRIC OPERATING STATEMENT

For Twelve Months Ended November 30, 2011

Average of Monthly Averages Basis

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	609,888	609,888	0	400,361	400,361	0	209,527	209,527
2	902000	Meter Reading Expenses	2,727,112	100,007	2,827,119	2,335,376	65,650	2,401,026	391,736	34,357	426,093
E-903	903XXXX	Customer Records & Collection Expenses	1,862,118	6,196,532	8,058,650	1,259,225	4,066,944	5,326,169	602,893	2,129,588	2,732,481
2	904000	Uncollectible Accounts	0	2,503,276	2,503,276	0	1,643,276	1,643,276	0	860,000	860,000
2	905000	Misc Customer Accounts	0	137,519	137,519	0	90,274	90,274	0	47,245	47,245
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>4,589,230</b>	<b>9,547,222</b>	<b>14,136,452</b>	<b>3,594,601</b>	<b>6,266,505</b>	<b>9,861,106</b>	<b>994,629</b>	<b>3,280,717</b>	<b>4,275,346</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	28,350,110	253,323	28,603,433	20,576,064	166,294	20,742,358	7,774,046	87,029	7,861,075
2	909000	Advertising	27,586	951,777	979,363	26,589	624,794	651,383	997	326,983	327,980
2	910000	Misc Customer Service & Info Exp	3,275	138,179	141,454	3,275	90,708	93,983	0	47,471	47,471
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>28,380,971</b>	<b>1,343,279</b>	<b>29,724,250</b>	<b>20,605,928</b>	<b>881,796</b>	<b>21,487,724</b>	<b>7,775,043</b>	<b>461,483</b>	<b>8,236,526</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	9,870	9,870	0	6,479	6,479	0	3,391	3,391
2	913000	Advertising	154	0	154	154	0	154	0	0	0
2	916000	Miscellaneous Sales Expenses	10,530	2,570	13,100	10,514	1,687	12,201	16	883	899
<b>TOTAL SALES EXPENSES</b>			<b>10,684</b>	<b>12,440</b>	<b>23,124</b>	<b>10,668</b>	<b>8,166</b>	<b>18,834</b>	<b>16</b>	<b>4,274</b>	<b>4,290</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	573,111	27,739,190	28,312,301	447,661	18,416,048	18,863,709	125,450	9,323,142	9,448,592
4	921000	Office Supplies & Expenses	68,291	4,052,130	4,120,421	68,161	2,690,209	2,758,370	130	1,361,921	1,362,051
4	922000	Admin Exp Transferred--Credit	0	(59,294)	(59,294)	0	(39,365)	(39,365)	0	(19,929)	(19,929)
4	923000	Outside Services Employed	33,080	15,057,361	15,090,441	33,080	9,996,582	10,029,662	0	5,060,779	5,060,779
4	924000	Property Insurance Premium	0	1,221,549	1,221,549	0	810,986	810,986	0	410,563	410,563
4	925XXX	Injuries and Damages	1,716	4,496,190	4,497,906	1,419	2,985,021	2,986,440	297	1,511,169	1,511,466
4	926XXX	Employee Pensions and Benefits	339,356	961,683	1,301,039	250,574	638,461	889,035	88,782	323,222	412,004
4	927000	Franchise Requirements	6,114	0	6,114	0	0	0	6,114	0	6,114
1	928000	Regulatory Commission Expenses	1,906,455	3,773,262	5,679,717	1,159,592	2,458,658	3,618,250	746,863	1,314,604	2,061,467
4	930000	Miscellaneous General Expenses	155,681	2,568,886	2,724,567	92,118	1,705,483	1,797,601	63,563	863,403	926,966
4	931000	Rents	48,768	837,795	886,563	37,727	556,212	593,939	11,041	281,583	292,624
4	935000	Maintenance of General Plant	857,735	7,258,965	8,116,700	357,455	4,819,227	5,176,682	500,280	2,439,738	2,940,018
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>3,990,307</b>	<b>67,907,717</b>	<b>71,898,024</b>	<b>2,447,787</b>	<b>45,037,522</b>	<b>47,485,309</b>	<b>1,542,520</b>	<b>22,870,195</b>	<b>24,412,715</b>

AVISTA UTILITIES

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 Report ID:  
**E-OPS-12A**  
 For Twelve Months Ended November 30, 2011  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,311,739	9,387,090	10,698,829	742,949	6,232,089	6,975,038	568,790	3,155,001	3,723,791
E-AMTX		Amortization Expense-General Plant - 303000	0	7,672	7,672	0	4,999	4,999	0	2,673	2,673
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	125,961	5,340,182	5,466,143	125,961	3,545,347	3,671,308	0	1,794,835	1,794,835
E-AMTX		Amortization Expense-General Plant - 390200, 39620	0	26,198	26,198	0	17,393	17,393	0	8,805	8,805
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,437,700	14,761,142	16,198,842	868,910	9,799,828	10,668,738	568,790	4,961,314	5,530,104
		TOTAL ADMIN & GENERAL EXPENSES	5,428,007	82,668,859	88,096,866	3,316,697	54,837,350	58,154,047	2,111,310	27,831,509	29,942,819
		TOTAL EXPENSES BEFORE FIT	182,135,225	713,317,664	895,452,889	117,987,259	466,011,663	583,998,922	64,147,966	247,306,001	311,453,967
		NET OPERATING INCOME BEFORE FIT			170,564,921			102,265,510			68,299,411
E-FIT		FEDERAL INCOME TAX--Normal Accrual			13,572,292			5,634,269			7,938,023
E-FIT		DEFERRED FEDERAL INCOME TAX			29,119,831			19,351,923			9,767,908
E-FIT		AMORTIZED ITC - NOXON			(169,333)			(110,337)			(58,996)
		ELECTRIC NET OPERATING INCOME			128,042,131			77,389,655			50,652,476

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.645%	34.355%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.938%	32.062%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID: E-555-12A
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS		
For Twelve Months Ended November 30, 2011		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	154,528,022	154,528,022	0	100,690,459	100,690,459	0	53,837,563	53,837,563
1	555312	Purchased Power - Lancaster	0	(13,839)	(13,839)	0	(9,017)	(9,017)	0	(4,822)	(4,822)
1	555313	Energy Deviations - Lancaster	0	63,371	63,371	0	41,293	41,293	0	22,078	22,078
99	555380	Clearwater Purchases - Idaho	19,001,531	0	19,001,531	0	0	0	19,001,531	0	19,001,531
1	555550	Non Monetary - Exchange Power	0	(44,638)	(44,638)	0	(29,086)	(29,086)	0	(15,552)	(15,552)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	43,543,538	43,543,538	0	28,372,969	28,372,969	0	15,170,569	15,170,569
1	555710	Intercompany Purchase	0	647,898	647,898	0	422,170	422,170	0	225,728	225,728
TOTAL ACCOUNT 555			19,001,531	198,724,352	217,725,883	0	129,488,788	129,488,788	19,001,531	69,235,564	88,237,095

ALLOCATION RATIOS:

E-ALL 1	Production/Transmission Ratio	65.160%	34.840%
E-ALL 99	Not Allocated	0.000%	0.000%

AVISTA UTILITIES

Report ID:  
E-557-12A

RESULTS OF OPERATIONS  
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES  
For Twelve Months Ended November 30, 2011  
Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,595,625	5,595,625	0	3,646,109	3,646,109	0	1,949,516	1,949,516
1	557010	Other Power Supply Expense - Financial	0	(14,143,702)	(14,143,702)	0	(9,216,036)	(9,216,036)	0	(4,927,666)	(4,927,666)
1	557150	Fuel - Economic Dispatch	0	125,503,957	125,503,957	0	81,778,378	81,778,378	0	43,725,579	43,725,579
1	557160	Power Supply Expense - Miscellaneous	0	374,298	374,298	0	243,893	243,893	0	130,405	130,405
99	557161	Unbilled Add-Ons	(882,812)	0	(882,812)	0	0	0	(882,812)	0	(882,812)
1	557170	Broker Fees - Power	0	852,154	852,154	0	555,264	555,264	0	296,890	296,890
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	10,443,199	0	10,443,199	10,443,199	0	10,443,199	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	3,998,835	0	3,998,835	0	0	0	3,998,835	0	3,998,835
99	557390	Idaho PCA Amortization	16,419,235	0	16,419,235	0	0	0	16,419,235	0	16,419,235
1	557395	Optional Renewable Power Expense Offset	0	(153,801)	(153,801)	0	(100,217)	(100,217)	0	(53,584)	(53,584)
1	557610	Other Expenses - Exposure	0	(23,000)	(23,000)	0	(14,987)	(14,987)	0	(8,013)	(8,013)
1	557700	Turbine Gas Bookout Expense	0	26,222,465	26,222,465	0	17,086,558	17,086,558	0	9,135,907	9,135,907
1	557711	Turbine Gas Bookout Offset	0	(37,120,438)	(37,120,438)	0	(24,187,677)	(24,187,677)	0	(12,932,761)	(12,932,761)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	92,246,187	92,246,187	0	60,107,615	60,107,615	0	32,138,572	32,138,572
TOTAL ACCOUNT 557			30,797,159	199,353,745	230,150,904	10,940,697	129,898,900	140,839,597	19,856,462	69,454,845	89,311,307

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
**ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES**  
 For Twelve Months Ended November 30, 2011  
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:  
**E-903-12A**  
 \*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,862,118	6,136,393	7,998,511	1,259,225	4,028,235	5,287,460	602,893	2,108,158	2,711,051
12	903920	A/R Sold - Program Fees	0	55,742	55,742	0	35,879	35,879	0	19,863	19,863
12	903930	A/R Sold - Maturity Yield Fee	0	4,397	4,397	0	2,830	2,830	0	1,567	1,567
		TOTAL ACCOUNT 903	1,862,118	6,196,532	8,058,650	1,259,225	4,066,944	5,326,169	602,893	2,129,588	2,732,481

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.645%	34.355%
E-ALL	12	Net Electric Plant (before DFTT)	100.000%	64.367%	35.633%

AVISTA UTILITIES

RESULTS OF OPERATIONS  
**ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES**  
 For Twelve Months Ended November 30, 2011  
 Average of Monthly Averages Basis

Report ID:  
**E-908-12A**

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	368,310	253,323	621,633	213,486	166,294	379,780	154,824	87,029	241,853
99	908600	Public Purpose Tariff Rider Expense Offset	27,828,259	0	27,828,259	20,173,374	0	20,173,374	7,654,885	0	7,654,885
99	908610	Limited Income Tax Refund Program	293,849	0	293,849	293,849	0	293,849	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(145,371)	0	(145,371)	(104,645)	0	(104,645)	(40,726)	0	(40,726)
99	908990	DSM Amortization	5,063	0	5,063	0	0	0	5,063	0	5,063
TOTAL ACCOUNT 908			28,350,110	253,323	28,603,433	20,576,064	166,294	20,742,358	7,774,046	87,029	7,861,075

ALLOCATION RATIOS:

E-ALL 2 Number of Customers 34.355%  
 E-ALL 99 Not Allocated 0.000%

100.000%  
 0.000%

65.645%  
 0.000%

Report ID:  
E-INT-12A

**RESULTS OF OPERATIONS**  
**ELECTRIC INTEREST DEDUCTION FOR FIT**  
 For Twelve Months Ended November 30, 2011  
 Average of Monthly Averages Basis

Ref/Basis	Description	System	Washington	Idaho
<b>Debt</b>				
1	Capital Structure - Debt Ratio		52.36%	52.36%
2	Cost of Debt		5.636%	5.807%
	<b>Total Weighted Cost</b>		<b>2.951%</b>	<b>3.041%</b>
E-APL	Net Rate Base		1,118,198,561	609,217,137
	<b>Interest Deduction for FIT Calculation</b>		<b>51,524,333</b>	<b>18,526,293</b>

- 1 AMA Actual Debt Ratio
- 2 AMA Actual Debt Cost



AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended November 30, 2011	
Average of Monthly Averages Basis	

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,066,017,810	686,264,432	379,753,378
E-OPS	Operating & Maintenance Expense	761,903,447	478,986,491	282,916,956
E-OPS	Book Deprec/Amort and Reg Amortizations	73,423,658	56,148,169	17,275,489
E-OTX	Taxes Other than FIT	60,125,784	48,864,262	11,261,522
	Net Operating Income Before FIT	170,564,921	102,265,510	68,299,411
E-INT	Less: Interest Expense	51,524,333	32,998,040	18,526,293
E-SCM	Schedule M Adjustments	(65,173,433)	(43,337,450)	(21,835,983)
	Taxable Net Operating Income	53,867,155	25,930,020	27,937,135
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	18,853,504	9,075,507	9,777,997
1	Production Tax Credit	(201,855)	(131,529)	(70,326)
1	Investment Tax Credit - Noxon *	(5,079,357)	(3,309,709)	(1,769,648)
	Total Net Federal Income Tax	13,572,292	5,634,269	7,938,023
E-DTE	Deferred FIT	29,119,831	19,351,923	9,767,908
1	411400 Amortized Investment Tax Credit - Noxon	(169,333)	(110,337)	(58,996)
	Total Net FIT/Deferred FIT	42,522,790	24,875,855	17,646,935

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS  
**ELECTRIC SCHEDULE M ITEMS**  
 For Twelve Months Ended November 30, 2011  
 Average of Monthly Averages Basis

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*  
 \*\*\*\*\*

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX/AMTX										
12	997001 Book Depreciation & Amortization	31,343,349	53,597,474	84,940,823	20,262,663	35,105,582	55,368,245	11,080,686	18,491,892	29,572,578
2	997002 Contributions In Aid of Construction	0	4,647,782	4,647,782	0	2,991,638	2,991,638	0	1,656,144	1,656,144
12	997003 Injuries and Damages	0	798,544	798,544	0	524,204	524,204	0	274,340	274,340
99	997004 Salvage	(103,282)	(331,884)	(435,166)	0	(213,624)	(213,624)	(103,282)	0	(103,282)
4	997005 Boulder Park Write Off	0	0	0	0	0	0	0	0	0
99	997006 FAS106 Current Retiree Medical Accrual	1,892,416	1,892,416	3,784,832	0	1,256,375	1,256,375	0	636,041	636,041
99	997007 Idaho PCA	20,423,878	0	20,423,878	0	0	0	20,423,878	0	20,423,878
99	997008 Idaho DSM Book Amortization	5,063	0	5,063	0	0	0	5,063	0	5,063
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(22,042)	(22,042)	0	(11,786)	(11,786)
1	997012 N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	360,563	360,563	721,126	0	239,378	239,378	0	121,185	121,185
12	997016 Redemption Expense Amortization	0	(6,499,912)	(6,499,912)	0	(4,183,798)	(4,183,798)	0	(2,316,114)	(2,316,114)
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	941,296	0	941,296	416,582	0	416,582	524,714	0	524,714
1	997019 CSS Temporary Service Fees	229,765	0	229,765	43,740	0	43,740	186,025	0	186,025
4	997020 FAS87 Current Pension Accrual	0	(22,434,210)	(22,434,210)	0	(14,894,072)	(14,894,072)	0	(7,540,138)	(7,540,138)
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	163,097	0	163,097	92,291	0	92,291	70,806	0	70,806
99	997029 FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782
12	997032 Interest Rate Swaps	0	(7,004,952)	(7,004,952)	0	(4,508,877)	(4,508,877)	0	(2,496,075)	(2,496,075)
99	997033 BPA Residential Exchange	1,126,084	0	1,126,084	852,477	0	852,477	273,607	0	273,607
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(447,401)	(447,401)	0	(291,526)	(291,526)	0	(155,875)	(155,875)
99	997043 Washington Deferred Power Costs	10,451,033	0	10,451,033	10,451,033	0	10,451,033	0	0	0
1	997044 Non-Monetary Power Costs	0	(44,637)	(44,637)	0	(29,085)	(29,085)	0	(15,552)	(15,552)
1	997045 Section 199 Manufacturing Deduction	0	(2,894,161)	(2,894,161)	0	(1,885,835)	(1,885,835)	0	(1,008,326)	(1,008,326)
4	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	263,032	0	263,032	0	0	0	263,032	0	263,032
11	997049 Tax Depreciation	0	(143,133,959)	(143,133,959)	0	(93,027,054)	(93,027,054)	0	(50,106,905)	(50,106,905)
99	997050 CS2 Levelized Return	182,430	0	182,430	0	0	0	182,430	0	182,430
99	997051 Wind Generation AFUDC - ID	(127,503)	0	(127,503)	0	0	0	(127,503)	0	(127,503)
4	997052 Noxon Spill	0	(40,623)	(40,623)	0	(26,470)	(26,470)	0	(14,153)	(14,153)
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	266,592	0	266,592	235,097	0	235,097	31,495	0	31,495
1	997061 CDA Fund Settlement - AN	0	200,000	200,000	0	130,320	130,320	0	69,680	69,680
99	997061 CDA Fund Settlement	11,065	0	11,065	11,065	0	11,065	0	0	0
4	997062 Gain on Sale of Office Bldg	0	(196,092)	(196,092)	0	(130,185)	(130,185)	0	(65,907)	(65,907)
1	997063 CDA Lake Settlement - AN	0	(2,806,546)	(2,806,546)	0	(1,828,745)	(1,828,745)	0	(977,801)	(977,801)
99	997063 CDA Lake Settlement	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS  
**ELECTRIC SCHEDULE M ITEMS**  
 For Twelve Months Ended November 30, 2011  
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:  
**E-SCM-12A**

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	Amortization - Unbilled Revenue Add-Ins	(902,641)	0	(902,641)	(423,063)	0	(423,063)	(479,578)	0	(479,578)
1	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	Noxon	0	640,763	640,763	0	417,521	417,521	0	223,242	223,242
1	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	CDA Fund Settlement-Prepayment	0	1	1	0	1	1	0	0	0
1	DSIT Amortization - ID	(11,517,411)	0	(11,517,411)	0	0	0	(11,517,411)	0	(11,517,411)
11	Book Transportation Depreciation	0	316,956	316,956	0	205,999	205,999	0	110,957	110,957
1	Deferred Compensation	0	(361,099)	(361,099)	0	(239,734)	(239,734)	0	(121,365)	(121,365)
1	Meal Disallowances	0	325,404	325,404	0	216,036	216,036	0	109,368	109,368
1	Paid Time Off	0	345,642	345,642	0	229,472	229,472	0	116,170	116,170
2	Customer Uncollectibles	0	335,463	335,463	0	220,215	220,215	0	115,248	115,248
99	Deferred O&M Colstrip & CS2	(52,675)	0	(52,675)	0	0	0	(52,675)	0	(52,675)
99	CNC Transmission	(743,241)	0	(743,241)	(493,855)	0	(493,855)	(249,386)	0	(249,386)
99	LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	Smart Grid	0	0	0	0	0	0	0	0	0
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>		<b>57,594,863</b>	<b>(122,768,296)</b>	<b>(65,173,433)</b>	<b>36,406,856</b>	<b>(79,744,306)</b>	<b>(43,337,450)</b>	<b>21,188,007</b>	<b>(43,023,990)</b>	<b>(21,835,983)</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.645%	34.355%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.938%	32.062%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	10	Net Electric Distribution Plant	100.000%	62.917%	37.083%
E-ALL	11	Book Depreciation	100.000%	64.993%	35.007%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.367%	35.633%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES		E-DTE-12A
For Twelve Months Ended November 30, 2011		
Average of Monthly Averages Basis		

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	38,169,418	38,169,418	0	24,792,945	24,792,945	0	13,376,473	13,376,473
99	410100	Deferred Federal Income Tax Expense - Washington	(3,179,946)	0	(3,179,946)	(3,179,946)	0	(3,179,946)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(2,776,258)	0	(2,776,258)	0	0	0	(2,776,258)	0	(2,776,258)
	410100	Total	(5,956,204)	38,169,418	32,213,214	(3,179,946)	24,792,945	21,612,999	(2,776,258)	13,376,473	10,600,215
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(394,233)	(394,233)	0	(256,074)	(256,074)	0	(138,159)	(138,159)
99	411100	Deferred Federal Income Tax Expense - Washington	(2,005,002)	0	(2,005,002)	(2,005,002)	0	(2,005,002)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(694,148)	0	(694,148)	0	0	0	(694,148)	0	(694,148)
	411100	Total	(2,699,150)	(394,233)	(3,093,383)	(2,005,002)	(256,074)	(2,261,076)	(694,148)	(138,159)	(832,307)
		Total Deferred Federal Income Tax Expense	(8,655,354)	37,775,185	29,119,831	(5,184,948)	24,536,871	19,351,923	(3,470,406)	13,238,314	9,767,908

E-ALL 14 Net Allocated Schedule M's 100.000% 64.955% 35.045%

E-ALL 99 Not Allocated 0.000% 0.000% 0.000%

AVISTA UTILITIES

Report ID:  
E-OTX-12A

RESULTS OF OPERATIONS  
ELECTRIC TAXES OTHER THAN FIT  
For Twelve Months Ended November 30, 2011  
Average of Monthly Averages Basis

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	32,428	32,428	0	21,130	21,130	0	11,298	11,298
1	408140	State Kwh Generation Tax	0	1,629,486	1,629,486	0	1,061,773	1,061,773	0	567,713	567,713
1	408150	R&P Property Tax--Production	0	10,779,603	10,779,603	0	7,023,989	7,023,989	0	3,755,614	3,755,614
1	408180	R&P Property Tax--Transmission	0	3,636,317	3,636,317	0	2,369,424	2,369,424	0	1,266,893	1,266,893
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			0	16,077,834	16,077,834	0	10,476,316	10,476,316	0	5,601,518	5,601,518
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	18,236,146	0	18,236,146	18,236,146	0	18,236,146	0	0	0
99	408120	Municipal Occupation & License Tax	19,540,735	0	19,540,735	16,333,680	0	16,333,680	3,207,055	0	3,207,055
99	408160	Miscellaneous State or Local Tax--WA & ID	4,987	0	4,987	0	0	0	4,987	0	4,987
99	408170	R&P Property Tax--Distribution	5,828,823	0	5,828,823	3,707,080	0	3,707,080	2,121,743	0	2,121,743
99	409100	State Income Tax--Idaho	266,848	170,411	437,259	0	111,040	111,040	266,848	59,371	326,219
<b>TOTAL DISTRIBUTION</b>			43,877,539	170,411	44,047,950	38,276,906	111,040	38,387,946	5,600,633	59,371	5,660,004
<b>TOTAL TAXES OTHER THAN FIT</b>			43,877,539	16,248,245	60,125,784	38,276,906	10,587,356	48,864,262	5,600,633	5,660,889	11,261,522

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
*****SYSTEM*****WASHINGTON*****IDAHO*****											
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324/182325	CDA Lake CDR/JPA Fund	0	11,583,334	11,583,334	0	7,547,700	7,547,700	0	4,035,634	4,035,634
1	182381	CDA Settlement	0	39,609,358	39,609,358	0	25,809,458	25,809,458	0	13,799,900	13,799,900
1	302000	Franchises & Consents	581,165	44,049,218	44,630,383	581,165	28,702,470	29,283,635	0	15,346,748	15,346,748
C-IPL	303000	Misc Intangible Plt. (303000)	153,179	2,177,931	2,331,110	153,179	1,419,140	1,572,319	0	758,791	758,791
C-IPL	303100	Misc Intangible Plt.-Mainframe Software (303100)	671,154	25,806,033	26,477,187	671,154	17,132,625	17,803,779	0	8,673,408	8,673,408
C-IPL	303110	Misc Intangible Plant-PC Software (303110)	0	2,266,402	2,266,402	0	1,504,664	1,504,664	0	761,738	761,738
		TOTAL INTANGIBLE PLANT	1,405,498	125,492,276	126,897,774	1,405,498	82,116,057	83,521,555	0	43,376,219	43,376,219
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,230,395	2,230,395	0	1,453,325	1,453,325	0	777,070	777,070
1	311XXX	Structures & Improvements	0	125,237,893	125,237,893	0	81,605,011	81,605,011	0	43,632,882	43,632,882
1	312000	Boiler Plant	0	169,044,679	169,044,679	0	110,149,513	110,149,513	0	58,895,166	58,895,166
1	313000	Generators	0	5,430	5,430	0	3,538	3,538	0	1,892	1,892
1	314000	Turbogenerator Units	0	48,901,532	48,901,532	0	31,864,238	31,864,238	0	17,037,294	17,037,294
1	315000	Accessory Electric Equipment	0	26,956,358	26,956,358	0	17,564,763	17,564,763	0	9,391,595	9,391,595
1	316000	Miscellaneous Power Plant Equipment	0	15,669,107	15,669,107	0	10,209,990	10,209,990	0	5,459,117	5,459,117
		TOTAL STEAM PRODUCTION PLANT	0	388,045,394	388,045,394	0	252,850,378	252,850,378	0	135,195,016	135,195,016
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,876,843	56,876,843	0	37,060,951	37,060,951	0	19,815,892	19,815,892
1	331XXX	Structures & Improvements	0	42,639,380	42,639,380	0	27,783,820	27,783,820	0	14,855,560	14,855,560
1	332XXX	Reservoirs, Dams, & Waterways	0	120,256,958	120,256,958	0	78,359,434	78,359,434	0	41,897,524	41,897,524
1	333000	Waterwheels, Turbines, & Generators	0	152,930,043	152,930,043	0	99,649,216	99,649,216	0	53,280,827	53,280,827
1	334000	Accessory Electric Equipment	0	33,839,691	33,839,691	0	22,049,943	22,049,943	0	11,789,748	11,789,748
1	335XXX	Miscellaneous Power Plant Equipment	0	7,480,040	7,480,040	0	4,873,994	4,873,994	0	2,606,046	2,606,046
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,302,915	1,302,915	0	696,648	696,648
		TOTAL HYDRAULIC PRODUCTION PLANT	0	416,022,518	416,022,518	0	271,080,273	271,080,273	0	144,942,245	144,942,245
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	903,853	903,853	0	588,951	588,951	0	314,902	314,902
1	341000	Structures & Improvements	0	16,267,245	16,267,245	0	10,599,737	10,599,737	0	5,667,508	5,667,508
1	342000	Fuel Holders, Producers, & Accessories	0	21,154,659	21,154,659	0	13,784,376	13,784,376	0	7,370,283	7,370,283
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,254,910	14,254,910	0	7,621,870	7,621,870
1	344000	Generators	0	199,319,641	199,319,641	0	129,876,678	129,876,678	0	69,442,963	69,442,963
1	345000	Accessory Electric Equipment	0	17,006,303	17,006,303	0	11,081,307	11,081,307	0	5,924,996	5,924,996
1	346000	Miscellaneous Power Plant Equipment	0	1,609,884	1,609,884	0	1,049,000	1,049,000	0	560,884	560,884
		TOTAL OTHER PRODUCTION PLANT	0	278,138,365	278,138,365	0	181,234,959	181,234,959	0	96,903,406	96,903,406
		TOTAL PRODUCTION PLANT	0	1,082,206,277	1,082,206,277	0	705,165,610	705,165,610	0	377,040,667	377,040,667

AVISTA UTILITIES

Report ID:  
E-PLT-12A

RESULTS OF OPERATIONS  
ELECTRIC UTILITY PLANT  
For Twelve Months Ended November 30, 2011  
Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
	350XXX	Land & Land Rights	0	19,090,537	19,090,537	0	12,439,394	12,439,394	0	6,651,143	6,651,143
	352XXX	Structures & Improvements	0	16,598,565	16,598,565	0	10,815,625	10,815,625	0	5,782,940	5,782,940
	353000	Station Equipment	0	195,544,386	195,544,386	0	127,416,722	127,416,722	0	68,127,664	68,127,664
	354000	Towers & Fixtures	0	17,120,820	17,120,820	0	11,155,926	11,155,926	0	5,964,894	5,964,894
	355000	Poles & Fixtures	0	136,605,649	136,605,649	0	89,012,241	89,012,241	0	47,593,408	47,593,408
	356000	Overhead Conductors & Devices	0	109,001,964	109,001,964	0	71,025,680	71,025,680	0	37,976,284	37,976,284
	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,697,736	1,697,736	0	907,752	907,752
	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,518,275	1,518,275	0	811,797	811,797
	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,219,955	1,219,955	0	652,291	652,291
		TOTAL TRANSMISSION PLANT	0	500,769,727	500,769,727	0	326,301,554	326,301,554	0	174,468,173	174,468,173
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	4,431,680	0	4,431,680	3,340,480	0	3,340,480	1,091,200	0	1,091,200
99	360400	Land Easements	1,744,986	0	1,744,986	1,027,097	0	1,027,097	1,642,889	0	1,642,889
99	361000	Structures & Improvements	15,082,138	0	15,082,138	10,427,073	0	10,427,073	4,655,065	0	4,655,065
99	362000	Station Equipment	99,746,585	0	99,746,585	64,708,209	0	64,708,209	35,038,376	0	35,038,376
99	364000	Poles, Towers, & Fixtures	234,907,097	0	234,907,097	142,992,069	0	142,992,069	91,915,028	0	91,915,028
99	365000	Overhead Conductors & Devices	154,312,301	0	154,312,301	93,427,164	0	93,427,164	60,885,137	0	60,885,137
99	366000	Underground Conduit	78,929,578	0	78,929,578	48,998,126	0	48,998,126	29,931,452	0	29,931,452
99	367000	Underground Conductors & Devices	131,744,116	0	131,744,116	84,876,674	0	84,876,674	46,867,442	0	46,867,442
99	368000	Line Transformers	182,990,112	0	182,990,112	120,697,884	0	120,697,884	62,292,228	0	62,292,228
99	369XXX	Services	121,525,156	0	121,525,156	75,985,791	0	75,985,791	45,539,365	0	45,539,365
99	370000	Meters	46,783,354	0	46,783,354	25,821,782	0	25,821,782	20,961,572	0	20,961,572
99	373XXX	Street Light & Signal Systems	33,624,586	0	33,624,586	20,113,388	0	20,113,388	19,511,198	0	19,511,198
		TOTAL DISTRIBUTION PLANT	1,105,821,689	0	1,105,821,689	691,490,737	0	691,490,737	414,330,952	0	414,330,952
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	874,065	3,148,613	4,022,678	372,214	2,090,364	2,462,578	501,851	1,058,249	1,560,100
4	390XXX	Structures & Improvements	9,016,635	41,749,794	51,366,429	4,399,452	27,717,688	32,117,140	5,217,183	14,032,106	19,249,289
4	391XXX	Office Furniture & Equipment	699,458	30,944,698	31,644,156	699,458	20,544,185	21,243,643	0	10,400,513	10,400,513
4	392XXX	Transportation Equipment	11,623,716	7,351,449	18,975,165	8,343,311	4,880,627	13,223,938	3,280,405	2,470,822	5,751,227
4	393000	Stores Equipment	293,972	1,358,138	1,652,110	125,517	901,668	1,027,185	168,455	456,470	624,925
4	394000	Tools, Shop & Garage Equipment	1,655,529	5,567,581	7,223,110	1,249,472	3,696,317	4,945,789	406,057	1,871,264	2,277,321
4	395000	Laboratory Equipment	303,251	1,263,900	1,567,151	194,899	839,103	1,034,002	108,352	424,797	533,149
4	396XXX	Power Operated Equipment	25,819,425	10,952,964	36,772,389	16,975,196	7,271,673	24,246,869	8,844,229	3,681,291	12,525,520
4	397XXX	Communications Equipment	11,652,554	47,074,550	58,727,104	6,112,804	31,252,794	37,365,598	5,539,750	15,821,756	21,361,506
4	398000	Miscellaneous Equipment	3,235	309,047	312,282	402	205,176	205,578	2,833	103,871	106,704
		TOTAL GENERAL PLANT	62,541,840	149,720,734	212,262,574	38,472,725	99,399,595	137,872,320	24,069,115	50,321,139	74,390,254
		TOTAL PLANT IN SERVICE	1,169,769,027	1,858,189,014	3,027,958,041	731,368,960	1,212,982,816	1,944,351,776	438,400,067	645,206,198	1,083,606,265

RESULTS OF OPERATIONS  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended November 30, 2011  
 Average of Monthly Averages Basis

Report ID:  
**E-PLT-12A**

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		ACCUMULATED DEPRECIATION							
E-ADEP		Steam Production Plant	0	265,742,566	0	173,157,856	0	92,584,710	92,584,710
E-ADEP		Hydro Production Plant	0	104,480,461	0	68,079,468	0	36,400,993	36,400,993
E-ADEP		Other Production Plant	0	66,975,981	0	43,641,549	0	23,334,432	23,334,432
E-ADEP		Transmission Plant	0	169,701,200	0	110,577,302	0	59,123,898	59,123,898
E-ADEP		Distribution Plant	337,190,895	337,190,895	207,891,017	207,891,017	129,299,878	0	129,299,878
E-ADEP		General Plant	20,834,161	52,472,834	11,623,818	34,836,715	9,210,343	17,636,119	26,846,462
		TOTAL ACCUMULATED DEPRECIATION	358,025,056	659,373,042	219,514,835	430,292,890	138,510,221	229,080,152	367,590,373
		ACCUMULATED AMORTIZATION							
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	5,591,498	0	3,643,420	0	1,948,078	1,948,078
E-AAMT		Distribution-Franchises/Misc Intangibles	52,921	0	52,921	0	0	0	0
E-AAMT		General Plant - 303000	0	25,895	0	16,873	0	9,022	9,022
E-AAMT		Miscellaneous IT Intangible Plant - 3031XX	47,064	13,730,722	47,064	9,115,826	0	4,614,896	4,614,896
E-AAMT		General Plant - 390200, 396200	120,855	86,444	117,267	174,658	3,588	29,053	32,641
		TOTAL ACCUMULATED AMORTIZATION	220,840	19,434,559	217,252	12,833,510	3,588	6,601,049	6,604,637
		TOTAL ACCUMULATED DEPR/AMORT	358,245,896	678,807,601	219,732,087	443,126,400	138,513,809	235,681,201	374,195,010
		NET ELECTRIC UTILITY PLANT before DFIT	811,523,131	1,179,381,413	511,636,873	769,856,416	299,886,258	409,524,997	709,411,255
		ACCUMULATED DFIT							
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(473,537)	0	(308,557)	0	(164,980)	(164,980)
12		ADFIT - Electric Plant In Service (282900)	0	(268,645,525)	0	(172,919,065)	0	(95,726,460)	(95,726,460)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(17,568,439)	0	(11,663,687)	0	(5,904,752)	(5,904,752)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,383,333)	0	(2,204,580)	0	(1,178,753)	(1,178,753)
1		ADFIT - CDA IPA Fund Deposit (283325)	(29,166)	(670,833)	(18,920)	(437,115)	(10,246)	(233,718)	(243,964)
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(13,863,275)	0	(9,033,310)	0	(4,829,965)	(4,829,965)
12		ADFIT - Electric portion of Bond Redemptions (283850)	(29,166)	(5,066,856)	0	(3,261,383)	0	(1,805,473)	(1,805,473)
		TOTAL ACCUMULATED DFIT	(29,166)	(309,671,798)	(18,920)	(199,827,697)	(10,246)	(109,844,101)	(109,854,347)
		NET ELECTRIC UTILITY PLANT	811,493,965	869,709,615	511,617,953	570,028,719	299,876,012	299,680,896	599,556,908

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	65.160%
E-ALL	4	Jurisdictional 4-Factor Ratio	66.390%
E-ALL	12	Net Electric Plant (before DFIT)	64.367%
E-ALL	99	Not Allocated	0.000%



**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
 For Twelve Months Ended November 30, 2011  
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:  
**E-APL-12A**

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	811,493,965	869,709,615	1,681,203,580	511,617,953	570,028,719	1,081,646,672	299,876,012	299,680,896	599,556,908
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	(114,387)	(114,387)	0	(75,942)	(75,942)	0	(38,445)	(38,445)
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	40,053	40,053	0	26,591	26,591	0	13,462	13,462
99	Colstrip 3 AFUDC Reallocation	0	0	0	(1,315,283)	0	(1,315,283)	1,315,283	0	1,315,283
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(2,418,394)	0	(2,418,394)	(775,053)	0	(775,053)	(1,643,341)	0	(1,643,341)
99	Kettle Falls Disallowed Plant (101003)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	6,561,910	0	6,561,910	4,221,462	0	4,221,462	2,340,448	0	2,340,448
99	ADFIT - Kettle Falls Disallowed (190420)	420,237	0	420,237	420,237	0	420,237	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	951,788	0	951,788	0	0	0	951,788	0	951,788
99	ADFIT - Boulder Park Disallowed (190040)	576,874	0	576,874	0	0	0	576,874	0	576,874
99	Investment in WNP3 Exchange Power (124900, 124930)	20,212,361	0	20,212,361	20,212,361	0	20,212,361	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(3,632,495)	0	(3,632,495)	(3,632,495)	0	(3,632,495)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,445,123	0	1,445,123	1,445,123	0	1,445,123	0	0	0
99	CDA Lake Settlement - ID (186382)	289,099	0	289,099	0	0	0	289,099	0	289,099
99	ADFIT - CDA Lake Settlement - Direct (283382)	(606,979)	0	(606,979)	(505,794)	0	(505,794)	(101,185)	0	(101,185)
99	CDA CDR Fund (182324)	105,118	0	105,118	105,118	0	105,118	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	(36,791)	0	(36,791)	(36,791)	0	(36,791)	0	0	0
99	Spokane River Relicensing (182322)	747,027	0	747,027	692,925	0	692,925	54,102	0	54,102
99	ADFIT - Spokane River Relicensing (283322)	(264,242)	0	(264,242)	(245,306)	0	(245,306)	(18,936)	0	(18,936)
99	Spokane River PM&Es (182323)	691,963	0	691,963	440,002	0	440,002	251,961	0	251,961
99	ADFIT - Spokane River PM&Es (283323)	(242,254)	0	(242,254)	(154,001)	0	(154,001)	(88,253)	0	(88,253)
99	Montana Riverbed Settlement (186360)	5,701,462	0	5,701,462	3,777,814	0	3,777,814	1,923,648	0	1,923,648
99	ADFIT - Montana Riverbed Settlement (283365)	(1,995,512)	0	(1,995,512)	(1,322,236)	0	(1,322,236)	(673,276)	0	(673,276)
99	Lancaster Generation (182312)	5,836,667	0	5,836,667	5,836,667	0	5,836,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(2,042,833)	0	(2,042,833)	(2,042,833)	0	(2,042,833)	0	0	0
1	Weatherization Loans - Sandpoint (124350)	65,011	0	65,011	0	0	0	65,011	0	65,011
4	Customer Advances (252000)	(849,202)	62	(849,140)	(260,041)	41	(260,000)	(589,161)	21	(589,140)
99	Customer Deposits (235199)	(3,554,118)	0	(3,554,118)	(3,554,118)	0	(3,554,118)	0	0	0
C-WKC	Working Capital	17,430,167	8,284,721	25,714,888	17,430,167	0	17,430,167	0	8,284,721	8,284,721
99	DSM Programs (186710)	211	0	211	0	0	0	211	0	211
	TOTAL OTHER ADJUSTMENTS	38,001,669	8,210,449	46,212,118	36,601,199	(49,310)	36,551,889	1,400,470	8,259,759	9,660,229
	NET RATE BASE	849,495,634	877,920,064	1,727,415,698	548,219,152	569,979,409	1,118,198,561	301,276,482	307,940,655	609,217,137

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	
E-ALL	4	Jurisdictional 4-Factor Ratio	34.840%
E-ALL	12	Net Electric Plant (before DFIT)	33.610%
E-ALL	13	Net Electric General Plant	35.633%
E-ALL	99	Not Allocated	34.215%
			0.000%

AVISTA UTILITIES

Report ID:  
E-CDA-12A

RESULTS OF OPERATIONS  
ELECTRIC CDA SETTLEMENT  
For Twelve Months Ended November 30, 2011  
Average of Monthly Averages Basis

Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****										
***** WASHINGTON ***** IDAHO *****										
<b>PLANT IN SERVICE:</b>										
1	182324 Lake CDA CDR FUND - Allocated	0	9,666,667	9,666,667	0	6,298,800	6,298,800	0	3,367,867	3,367,867
1	182325 Lake CDA IPA FUND - Direct/Allocated	0	1,916,667	1,916,667	0	1,248,900	1,248,900	0	667,767	667,767
1	182381 CDA Lake SETTLEMENT - Allocated	0	39,609,358	39,609,358	0	25,809,458	25,809,458	0	13,799,900	13,799,900
	<b>TOTAL</b>	0	51,192,692	51,192,692	0	33,357,158	33,357,158	0	17,835,534	17,835,534
<b>ACCUMULATED DEFERRED INCOME TAX:</b>										
E-APL	283324 ADFIT - Lake CDA CDR Fund	420,237	0	420,237	420,237	0	420,237	0	0	0
E-APL	283325 ADFIT - Lake CDA IPA Fund	951,788	0	951,788	0	0	0	951,788	0	951,788
E-APL	283382 Lake CDA Storage Settlement - Direct/Allocated	1,372,025	0	1,372,025	420,237	0	420,237	951,788	0	951,788
	<b>TOTAL</b>	6,286,376	0	6,286,376	6,122,668	0	6,122,668	163,708	0	163,708
<b>OTHER ADJUSTMENTS:</b>										
E-APL	182324 Lake CDA CDR FUND - Direct	691,963	0	691,963	440,002	0	440,002	251,961	0	251,961
E-APL	182382 CDA Lake SETTLEMENT - Direct - WA	(242,254)	0	(242,254)	(154,001)	0	(154,001)	(88,253)	0	(88,253)
E-APL	186382 CDA Lake SETTLEMENT - Direct - ID	5,836,667	0	5,836,667	5,836,667	0	5,836,667	0	0	0
	<b>TOTAL</b>	6,286,376	0	6,286,376	6,122,668	0	6,122,668	163,708	0	163,708
<b>REGULATORY AMORTIZATION:</b>										
E-OPS	407324 Reg Debit Lake CDA CDR Fund AN amort	11,065	200,000	211,065	11,065	130,320	141,385	0	69,680	69,680
E-OPS	407382 Reg Debit Amt CDA Settlement past storage amort	0	928,944	928,944	0	605,300	605,300	0	323,644	323,644
E-OPS	407382 Reg Debit Amt CDA Settlement ID amort	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
E-OPS	407482 Reg Credit Amt Lake CDA Settlement past storage WA/ID defen	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	194,158	1,128,944	1,323,102	163,183	735,620	898,803	30,975	393,324	424,299

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC SPOKANE RIVER RELICENSING**  
 For Twelve Months Ended November 30, 2011

**AVISTA UTILITIES**

Report ID:  
**E-SPR-12A**

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*  
 \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>ACCUMULATED DEFERRED INCOME TAX:</b>									
99	283322 Spokane River Relicensing	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	283323 Spokane River PM&Es	6,561,910	0	6,561,910	4,221,462	0	4,221,462	2,340,448	0	2,340,448
	TOTAL	(1,695,260)	0	(1,695,260)	(1,026,263)	0	(1,026,263)	(668,997)	0	(668,997)
	<b>OTHER ADJUSTMENTS:</b>									
99	182322 Spokane River Relicensing	747,027	0	747,027	692,925	0	692,925	54,102	0	54,102
99	182323 Spokane River PM&Es	(264,242)	0	(264,242)	(245,306)	0	(245,306)	(18,936)	0	(18,936)
	TOTAL	482,785	0	482,785	447,619	0	447,619	35,166	0	35,166
	<b>REGULATORY AMORTIZATION:</b>									
99	407322 Reg Debit Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	407422 Reg Credit Spokane River Relicensing	0	0	0	0	0	0	0	0	0
	TOTAL	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797

**ALLOCATION RATIOS:**

E-ALL 99 Not Allocated

0.000%

0.000%

0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS  
**ELECTRIC DEPRECIATION EXPENSE**  
 For Twelve Months Ended November 30, 2011  
 Average of Monthly Averages Basis

Report ID:  
**E-DEPX-12A**

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
<b>Electric Production</b>										
1 Steam (ED-AN)	10,562,569	10,562,569			10,562,569	10,562,569	6,882,570	6,882,570	3,679,999	3,679,999
1 Hydro (ED-AN)	8,667,291	8,667,291			8,667,291	8,667,291	5,647,607	5,647,607	3,019,684	3,019,684
1 Other (ED-AN)	8,404,581	8,404,581			8,404,581	8,404,581	5,476,425	5,476,425	2,928,156	2,928,156
<b>Total Electric Production</b>	<b>27,634,441</b>	<b>27,634,441</b>			<b>27,634,441</b>	<b>27,634,441</b>	<b>18,006,602</b>	<b>18,006,602</b>	<b>9,627,839</b>	<b>9,627,839</b>
<b>Electric Transmission</b>										
1 ED-AN	10,198,093	10,198,093			10,198,093	10,198,093	6,645,077	6,645,077	3,553,016	3,553,016
<b>Total Electric Transmission</b>	<b>10,198,093</b>	<b>10,198,093</b>			<b>10,198,093</b>	<b>10,198,093</b>	<b>6,645,077</b>	<b>6,645,077</b>	<b>3,553,016</b>	<b>3,553,016</b>
<b>Electric Distribution</b>										
ED-ID	10,511,896	10,511,896			10,511,896	10,511,896			10,511,896	10,511,896
ED-WA	19,367,721	19,367,721			19,367,721	19,367,721				
<b>Total Electric Distribution</b>	<b>29,879,617</b>	<b>29,879,617</b>			<b>29,879,617</b>	<b>29,879,617</b>			<b>10,511,896</b>	<b>10,511,896</b>
<b>Gas Underground Storage</b>										
GD-AN	559,215		559,215							
GD-OR	95,324			95,324						
<b>Total Gas Underground Storage</b>	<b>654,539</b>		<b>559,215</b>	<b>95,324</b>						
<b>Gas Distribution</b>										
GD-AN	49,549		49,549							
GD-ID	3,555,438		3,555,438							
GD-WA	6,580,774		6,580,774							
GD-OR	3,619,440			3,619,440						
<b>Total Gas Distribution</b>	<b>13,805,201</b>		<b>10,185,761</b>	<b>3,619,440</b>						
<b>General Plant</b>										
4 ED-AN	2,636,084	2,636,084			2,636,084	2,636,084	1,750,096	1,750,096	885,988	885,988
ED-ID	239,055	239,055			239,055	239,055			239,055	239,055
ED-WA	633,686	633,686			633,686	633,686				
7,4 CD-AA	8,858,342	6,411,934	1,725,339	721,069	6,411,934	6,411,934	4,256,883	4,256,883	2,155,051	2,155,051
9,4 CD-AN	428,798	339,072	89,726		339,072	339,072	225,110	225,110	113,962	113,962
9 CD-ID	416,990	329,735	87,255		329,735	329,735			329,735	329,735
9 CD-WA	138,176	109,263	28,913		109,263	109,263				
8 GD-AA	148,840		105,044	43,796						
GD-AN	72,876		72,876							
GD-ID	69,396		69,396							
GD-WA	245,432		245,432							
GD-OR	268,946			268,946						
<b>Total General Plant</b>	<b>14,156,621</b>	<b>10,698,829</b>	<b>2,423,981</b>	<b>1,033,811</b>	<b>1,311,739</b>	<b>9,387,090</b>	<b>742,949</b>	<b>6,232,089</b>	<b>568,790</b>	<b>3,155,001</b>
<b>Total Depreciation Expense</b>	<b>96,328,512</b>	<b>78,410,980</b>	<b>13,168,957</b>	<b>4,748,575</b>	<b>31,191,356</b>	<b>47,219,624</b>	<b>20,110,670</b>	<b>30,883,768</b>	<b>11,080,686</b>	<b>27,416,542</b>

**Allocation Ratios:**

7	Elec/Gas North/Oregon 4-Factor	Electric	72.383%	Gas-South	8.140%	Washington	65.160%	Idaho	34.840%
8	Gas North/Oregon 4-Factor	Gas	0.000%	Gas-North	19.477%	Production/Transmission Ratio	66.390%		33.610%
9	Elec/Gas North 4-Factor	Electric	79.075%	Gas-North	70.575%	Jurisdictional 4-Factor Ratio			
		Gas	20.925%	Gas-South	29.425%				
		Electric	0.000%	Gas-South	0.000%				

AVISTA UTILITIES

RESULTS OF OPERATIONS  
**ELECTRIC AMORTIZATION EXPENSE**  
 For Twelve Months Ended November 30, 2011  
 Average of Monthly Averages Basis

Report ID:  
 E-AMTX-12A

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
<b>Production/Transmission</b>										
1 Franchises (302000)	913,407	913,407			913,407	913,407	595,176	595,176	318,231	318,231
1 Misc Intangible Pt (303000)	90,391	90,391			90,391	90,391	58,899	58,899	31,492	31,492
<b>Total Production/Transmission</b>	<b>1,003,798</b>	<b>1,003,798</b>			<b>1,003,798</b>	<b>1,003,798</b>	<b>654,075</b>	<b>654,075</b>	<b>349,723</b>	<b>349,723</b>
<b>Distribution</b>										
Franchises (302000)	23,247	23,247			23,247	23,247	23,247	23,247		
Misc Intangible Pt (303000)	2,785	2,785			2,785	2,785	2,785	2,785		
<b>Total Distribution</b>	<b>26,032</b>	<b>26,032</b>			<b>26,032</b>	<b>26,032</b>	<b>26,032</b>	<b>26,032</b>		
<b>General Plant - 303000</b>										
9.1	9,702	7,672	2,030		7,672	7,672	4,999	4,999	2,673	2,673
	3,824		3,824							
	23,110		23,110							
	7,772	7,772		7,772	7,772	7,772				
<b>Total General Plant - 303000</b>	<b>44,408</b>	<b>7,672</b>	<b>28,964</b>	<b>7,772</b>	<b>7,672</b>	<b>7,672</b>	<b>4,999</b>	<b>4,999</b>	<b>2,673</b>	<b>2,673</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>										
7.4	7,088,956	5,131,199	1,380,716	577,041	5,131,199	5,131,199	3,406,603	3,406,603	1,724,596	1,724,596
4	208,983	208,983			208,983	208,983	138,744	138,744	70,239	70,239
	259,344	125,961	183,032	76,312	125,961	125,961				
	3,282	3,282								
	9,534	9,534		9,534						
<b>Total Miscellaneous IT Intangible Pt - 3031XX</b>	<b>7,696,060</b>	<b>5,466,143</b>	<b>1,567,030</b>	<b>662,887</b>	<b>5,466,143</b>	<b>5,466,143</b>	<b>3,545,347</b>	<b>3,671,308</b>	<b>1,794,835</b>	<b>1,794,835</b>
<b>Gas Underground Storage</b>										
	227		227							
<b>Total Gas Underground Storage</b>	<b>227</b>		<b>227</b>							
<b>General Plant - 390200, 396200</b>										
7.4	10,652	7,710	2,075	867	7,710	7,710	5,119	5,119	2,591	2,591
4	18,488	18,488			18,488	18,488	12,274	12,274	6,214	6,214
	4,839			4,839						
<b>Total General Plant - 390200, 396200</b>	<b>33,979</b>	<b>26,198</b>	<b>2,075</b>	<b>5,706</b>	<b>26,198</b>	<b>26,198</b>	<b>17,393</b>	<b>17,393</b>	<b>8,805</b>	<b>8,805</b>
<b>Total Amortization Expense</b>	<b>8,804,504</b>	<b>6,529,843</b>	<b>1,598,296</b>	<b>676,365</b>	<b>6,377,850</b>	<b>6,529,843</b>	<b>4,221,814</b>	<b>4,373,807</b>	<b>2,156,036</b>	<b>2,156,036</b>

Allocation Ratios:	Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Production/Transmission Ratio	Jurisdictional 4-Factor Ratio	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%	1	65.160%	66.390%		34.840%
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4				33.610%
9	Elec/Gas North 4-Factor	79.075%	20.925%	0.000%					

AVISTA UTILITIES

RESULTS OF OPERATIONS  
**ELECTRIC ACCUMULATED DEPRECIATION**  
 For Twelve Months Ended November 30, 2011  
 Average of Monthly Averages Basis

Report ID:  
**E-ADEP-12A**

Ref/Basis	System Total	Assigned or Allocated		Assigned or Allocated to Gas-South	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
		to Electric	to Gas-North		Direct	Allocated	Direct	Allocated	Direct	Allocated
<b>Electric Production</b>										
1 Steam (ED-AN)	265,742,566	265,742,566			265,742,566	265,742,566	173,157,856	173,157,856	92,584,710	92,584,710
1 Hydro (ED-AN)	104,480,461	104,480,461			104,480,461	104,480,461	68,079,468	68,079,468	36,400,993	36,400,993
1 Other (ED-AN)	66,975,981	66,975,981			66,975,981	66,975,981	43,641,549	43,641,549	23,334,432	23,334,432
<b>Total Electric Production</b>	<b>437,199,008</b>	<b>437,199,008</b>			<b>437,199,008</b>	<b>437,199,008</b>	<b>284,878,873</b>	<b>284,878,873</b>	<b>152,320,135</b>	<b>152,320,135</b>
<b>Electric Transmission</b>										
1 ED-AN	169,701,200	169,701,200			169,701,200	169,701,200	110,577,302	110,577,302	59,123,898	59,123,898
<b>Total Electric Transmission</b>	<b>169,701,200</b>	<b>169,701,200</b>			<b>169,701,200</b>	<b>169,701,200</b>	<b>110,577,302</b>	<b>110,577,302</b>	<b>59,123,898</b>	<b>59,123,898</b>
<b>Electric Distribution</b>										
ED-ID	129,299,878	129,299,878			129,299,878	129,299,878	129,299,878	129,299,878	129,299,878	129,299,878
ED-WA	207,891,017	207,891,017			207,891,017	207,891,017	207,891,017	207,891,017	207,891,017	207,891,017
<b>Total Electric Distribution</b>	<b>337,190,895</b>	<b>337,190,895</b>			<b>337,190,895</b>	<b>337,190,895</b>	<b>207,891,017</b>	<b>207,891,017</b>	<b>129,299,878</b>	<b>129,299,878</b>
<b>Gas Underground Storage</b>										
GD-AN	11,625,036	11,625,036			11,625,036	11,625,036				
GD-OR	234,874	234,874			234,874	234,874				
<b>Total Gas Underground Storage</b>	<b>11,859,910</b>	<b>11,859,910</b>			<b>11,859,910</b>	<b>11,859,910</b>				
<b>Gas Distribution</b>										
GD-AN	1,397,361	1,397,361			1,397,361	1,397,361				
GD-ID	48,057,965	48,057,965			48,057,965	48,057,965				
GD-WA	96,092,233	96,092,233			96,092,233	96,092,233				
GD-OR	84,759,682	84,759,682			84,759,682	84,759,682				
<b>Total Gas Distribution</b>	<b>230,307,241</b>	<b>230,307,241</b>			<b>230,307,241</b>	<b>230,307,241</b>				
<b>General Plant</b>										
4 ED-AN	30,844,124	30,844,124			30,844,124	30,844,124	20,477,414	20,477,414	10,366,710	10,366,710
ED-ID	6,024,509	6,024,509			6,024,509	6,024,509	6,024,509	6,024,509	6,024,509	6,024,509
ED-WA	9,851,286	9,851,286			9,851,286	9,851,286	9,851,286	9,851,286	4,449,599	4,449,599
7.4 CD-AA	18,290,088	13,238,915	1,488,813		13,238,915	13,238,915	8,789,316	8,789,316	2,819,810	2,819,810
9.4 CD-AN	10,609,921	8,389,795			8,389,795	8,389,795	5,569,985	5,569,985	2,819,810	2,819,810
9 CD-ID	4,028,876	3,185,834			3,185,834	3,185,834	1,772,532	1,772,532	3,185,834	3,185,834
9 CD-WA	2,241,583	1,772,532			1,772,532	1,772,532				
8 GD-AA	1,061,492	749,148	312,344		749,148	749,148				
GD-AN	856,019	856,019			856,019	856,019				
GD-ID	983,981	983,981			983,981	983,981				
GD-WA	2,753,414	2,753,414			2,753,414	2,753,414				
GD-OR	3,320,933	3,320,933			3,320,933	3,320,933				
<b>Total General Plant</b>	<b>90,866,226</b>	<b>73,306,995</b>	<b>12,437,141</b>		<b>73,306,995</b>	<b>73,306,995</b>	<b>11,623,818</b>	<b>46,460,533</b>	<b>17,636,119</b>	<b>26,846,462</b>
<b>Total Accumulated Depreciation</b>	<b>1,277,124,480</b>	<b>1,017,398,098</b>	<b>169,609,736</b>		<b>1,017,398,098</b>	<b>1,017,398,098</b>	<b>219,514,835</b>	<b>649,807,725</b>	<b>229,080,152</b>	<b>367,590,373</b>

Allocation Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Production/Transmission Ratio	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%	1	65.160%	65.160%	34.840%
8 Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4	66.390%	66.390%	33.610%
9 Elec/Gas North 4-Factor	79.075%	20.925%	0.000%				

AMISTA UTILITIES

RESULTS OF OPERATIONS  
**ELECTRIC ACCUMULATED AMORTIZATION**  
 For Twelve Months Ended November 30, 2011  
 Average of Monthly Averages Basis

Report ID:  
**E-AAAMT-12A**

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
<b>Production/Transmission</b>										
1 Franchises (302000)	5,016,675	5,016,675			5,016,675	5,016,675	3,268,865	3,268,865	1,747,810	1,747,810
1 Misc Intangible Pft (303000)	574,823	574,823			574,823	574,823	374,555	374,555	200,268	200,268
<b>Total Production/Transmission</b>	<b>5,591,498</b>	<b>5,591,498</b>			<b>5,591,498</b>	<b>5,591,498</b>	<b>3,643,420</b>	<b>3,643,420</b>	<b>1,948,078</b>	<b>1,948,078</b>
<b>Distribution</b>										
Franchises (302000)	35,050	35,050			35,050	35,050	35,050	35,050	9,022	9,022
Misc Intangible Pft (303000)	17,871	17,871			17,871	17,871	17,871	17,871		
<b>Total Distribution</b>	<b>52,921</b>	<b>52,921</b>			<b>52,921</b>	<b>52,921</b>	<b>52,921</b>	<b>52,921</b>		
<b>General Plant - 303000</b>										
9.1	32,747	25,895	6,852		25,895	25,895	16,873	16,873	9,022	9,022
GD-ID	36,788	36,788	36,788							
GD-WA	63,683	63,683	63,683							
GD-OR	36,384	36,384	36,384							
<b>Total General Plant - 303000</b>	<b>169,602</b>	<b>25,895</b>	<b>107,323</b>	<b>36,384</b>	<b>25,895</b>	<b>25,895</b>	<b>16,873</b>	<b>16,873</b>	<b>9,022</b>	<b>9,022</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>										
7.4	18,083,723	13,089,542	3,522,166	1,472,015	13,089,542	13,089,542	8,690,147	8,690,147	4,399,395	4,399,395
4	641,180	641,180	47,064		641,180	641,180	425,679	425,679	215,501	215,501
8	357,396	47,064	252,233	105,163	47,064	47,064				
GD-AN	11,259	11,259	11,259							
GD-OR	37,107	37,107	37,107							
<b>Total Miscellaneous IT Intangible Plant - 3031X</b>	<b>19,177,729</b>	<b>13,777,786</b>	<b>3,785,658</b>	<b>1,614,285</b>	<b>47,064</b>	<b>13,730,722</b>	<b>9,115,826</b>	<b>9,162,890</b>	<b>4,614,896</b>	<b>4,614,896</b>
<b>Gas Underground Storage</b>										
GD-AN	239,044	239,044	239,044							
<b>Total Gas Underground Storage</b>	<b>239,044</b>	<b>239,044</b>	<b>239,044</b>							
<b>General Plant - 390200, 396200</b>										
7.4	116,864	84,589	22,762	9,513	84,589	84,589	56,159	56,159	28,430	28,430
9	4,537	3,588	949		3,588	3,588	3,588	3,588	3,588	3,588
4	8,332	6,589	1,743		6,589	6,589	1,232	1,232	623	623
ED-AN	1,855	1,855	1,855		1,855	1,855				
ED-WA	110,678	110,678	110,678		110,678	110,678				
GD-WA	1,863	1,863	1,863							
GD-OR	42,035	42,035	42,035							
<b>Total General Plant - 390200, 396200</b>	<b>286,164</b>	<b>207,299</b>	<b>27,317</b>	<b>51,548</b>	<b>120,855</b>	<b>86,444</b>	<b>57,391</b>	<b>174,658</b>	<b>29,053</b>	<b>32,641</b>
<b>Total Accumulated Amortization</b>	<b>25,516,958</b>	<b>19,655,399</b>	<b>4,159,342</b>	<b>1,702,217</b>	<b>220,840</b>	<b>19,434,559</b>	<b>12,833,510</b>	<b>13,050,762</b>	<b>6,601,049</b>	<b>6,604,637</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Production/Transmission Ratio	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%	1	65.160%	34.840%	33.610%
8 Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4	66.390%		
9 Elec/Gas, North 4-Factor	79.075%	20.925%	0.000%				

RESULTS OF OPERATIONS  
**COMMON GENERAL PLANT**  
 For Twelve Months Ended November 30, 2011  
 Average of Monthly Averages Basis

AVISTA UTILITIES  
 Electric Copy

Report ID:  
**C-GPL-12A**

Ref/Basis	Account	Description	ELECTRIC *****		GAS NORTH *****		OREGON GAS *****		Total
			Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Direct - Oregon	Allocated	
		<b>TOTAL</b>	<b>372,214</b>	<b>372,214</b>	<b>4,022,677</b>	<b>4,022,677</b>	<b>1,507,207</b>	<b>472,075</b>	<b>797,097</b>
389XXX		Land & Land Rights							
99		ED-WA / ID / AN	0	156,116	178,890	178,890	0	0	0
99		GD-WA / ID / AN	0	0	0	0	477,164	0	0
99		GD-OR / AS	0	0	0	0	0	472,075	472,075
8		GD-AA	0	0	0	0	0	0	0
7		CD-AA	0	0	2,890,183	2,890,183	777,698	0	325,022
9		CD-WA / ID / AN	372,214	345,735	235,655	953,604	62,360	0	0
		<b>TOTAL ACCOUNT</b>	<b>372,214</b>	<b>501,851</b>	<b>4,022,677</b>	<b>4,022,677</b>	<b>840,058</b>	<b>472,075</b>	<b>325,022</b>
390XXX		Structures & Improvements							
99		ED-WA / ID / AN	276,120	1,538,075	2,128,786	3,942,981	0	0	0
99		GD-WA / ID / AN	0	0	0	0	1,607,826	0	0
99		GD-OR / AS	0	0	0	0	0	3,330,542	3,330,542
8		GD-AA	0	0	0	0	0	0	0
7		CD-AA	0	0	35,488,360	35,488,360	9,549,297	0	3,990,927
9		CD-WA / ID / AN	4,123,332	3,679,107	4,132,649	11,935,088	1,093,591	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,399,452</b>	<b>5,217,182</b>	<b>41,749,795</b>	<b>51,366,429</b>	<b>10,642,391</b>	<b>3,330,542</b>	<b>3,990,927</b>
391XXX		Office Furniture & Equipment							
99		ED-WA / ID / AN	699,458	0	2,146,923	2,846,381	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	284,188	0	118,487
7		CD-AA	0	0	28,797,776	28,797,776	7,748,978	0	3,238,521
9		CD-WA / ID / AN	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>699,458</b>	<b>0</b>	<b>30,944,699</b>	<b>31,644,157</b>	<b>8,033,166</b>	<b>0</b>	<b>3,357,008</b>
392XXX		Transportation Equipment							
99		ED-WA / ID / AN	7,303,424	2,688,957	6,005,584	15,997,965	0	0	0
99		GD-WA / ID / AN	0	0	0	0	6,497,164	0	0
99		GD-OR / AS	0	0	0	0	0	2,370,390	2,370,390
8		GD-AA	0	0	0	0	0	0	0
7		CD-AA	0	0	364,177	364,177	97,994	0	40,954
9		CD-WA / ID / AN	1,039,887	591,448	981,689	2,613,024	259,777	0	0
		<b>TOTAL ACCOUNT</b>	<b>8,343,311</b>	<b>3,280,405</b>	<b>7,351,450</b>	<b>18,975,166</b>	<b>1,443,937</b>	<b>2,370,390</b>	<b>40,954</b>







AVISTA UTILITIES

Report ID:  
C-IPL-12A

RESULTS OF OPERATIONS  
COMMON INTANGIBLE PLANT  
For Twelve Months Ended November 30, 2011  
Average of Monthly Averages Basis

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****								
			Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total				
	303000	Intangible Plant															
99		ED-WA / ID / AN	153,179	0	2,024,480	2,177,659	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	168,450	0	1,134,282	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	410,126	0	0	0	0	0	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	153,451	153,451	0	0	40,607	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	153,179	0	2,177,931	2,331,110	168,450	40,607	1,174,889	410,126	0	0	0	0	0	0	410,126
	303100	Misc Intangible Plant--Mainframe Software															
99		ED-WA / ID / AN	671,154	0	812,340	1,483,494	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	46,440	0	0	0	0	0	0	46,440
8		GD-AA	0	0	0	0	0	0	897,299	0	0	0	0	0	0	0	374,113
7		CD-AA	0	0	24,993,693	24,993,693	0	0	6,725,366	0	0	0	0	0	0	0	2,810,724
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	671,154	0	25,806,033	26,477,187	0	0	7,622,665	46,440	0	0	0	0	0	0	3,231,277
	303110	Misc Intangible Plant--PC Software															
99		ED-WA / ID / AN	0	0	269,159	269,159	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	19,337	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	1,231	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	73,215	0	0	0	0	0	0	0	30,526
7		CD-AA	0	0	1,997,243	1,997,243	0	0	537,423	0	0	0	0	0	0	0	224,605
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	2,266,402	2,266,402	0	0	629,975	1,231	0	0	0	0	0	0	256,362
		TOTAL	824,333	0	30,250,366	31,074,699	168,450	8,293,247	9,427,529	457,797	3,439,968	3,897,765					

ALLOCATION RATIOS:

Ref	Account	Description	Ratio
7	E-ALL	Elec/Gas North/Oregon 4-Fact	100.000%
8	E-ALL	Gas North/Oregon 4-Factor	100.000%
9	E-ALL	Elec/Gas North 4-Factor	100.000%
99	E-ALL	Not Allocated	0.000%

AVISTA UTILITIES

Electric Copy

RESULTS OF OPERATIONS		Report ID:
COMMON ACCUMULATED DEFERRED FIT		C-DTX-12A
For Twelve Months Ended November 30, 2011		
Average of Monthly Averages Basis		

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(22,313,919)	(16,151,484)	(4,346,082)	(1,816,353)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,791,913)	(1,416,955)	(374,958)	0
	Total	(24,105,832)	(17,568,439)	(4,721,040)	(1,816,353)

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

Report ID:  
C-WKC-12A

Electric Copy

RESULTS OF OPERATIONS  
COMMON WORKING CAPITAL  
For Twelve Months Ended November 30, 2011  
Average of Monthly Averages Basis

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		593,219	593,219		593,219	593,219		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,873,175	1,873,175		1,873,175	1,873,175		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,356,779	6,356,779		5,077,114	5,077,114		1,279,665	1,279,665
1	154300	PLANT MATERIALS & OPER SUP-CS2		270,081	270,081		215,712	215,712		54,369	54,369
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		640,358	640,358		511,449	511,449		128,909	128,909
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		1,887	1,887		1,507	1,507		380	380
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(561)	(561)		(448)	(448)		(113)	(113)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		16,268	16,268		12,993	12,993		3,275	3,275
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	17,430,167		17,430,167	17,430,167		17,430,167	0		0
		TOTAL	17,430,167	9,751,206	27,181,373	17,430,167	8,284,721	25,714,888	0	1,466,485	1,466,485

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>ELECTRIC RATE OF RETURN</b>		<b>E-ROR-12A</b>
For Twelve Months Ended November 30, 2011		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income	128,042,131	77,389,655	50,652,476
	Colstrip 3 AFUDC Reallocation Adj	0	(190,611)	190,611
	Adjusted Net Operating Income	128,042,131	77,199,044	50,843,087
E-APL	Electric Net Rate Base	1,727,415,698	1,118,198,561	609,217,137
	<b>RATE OF RETURN</b>	<b>7.412%</b>	<b>6.904%</b>	<b>8.346%</b>