

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS ALLOCATION PERCENTAGES		G-ALL-12A
For Twelve Months Ended November 30, 2011		
Average of Monthly Averages Basis		

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand	100.000%	69,580%	30,420%
2	Input	Number of Customers	222,868	148,085	74,783
		Percent	100.000%	66.445%	33.555%
3	G-OPS	Direct Distribution Operating Expense	10,033,500	6,574,708	3,458,792
		Percent	100.000%	65.528%	34.472%
	Input	Jurisdictional 4-Factor Ratio	12/31/2010		
		Direct O & M Accounts 798 - 894	2,960,332	1,958,779	1,001,553
		Direct O & M Accounts 901 - 935	12,985,723	9,788,850	3,196,873
		Total	15,946,055	11,747,629	4,198,426
		Percentage	100.000%	73.671%	26.329%
		Direct Labor	5,777,102	3,849,651	1,927,451
		Amount: Accounts 798 - 894	2,393,355	1,904,696	488,659
		Amount: Accounts 901 - 935	8,170,457	5,754,347	2,416,110
		Total	100.000%	70.429%	29.571%
		Percentage	223,040	148,247	74,793
		Total Number of Customers	100.000%	66.467%	33.533%
		Percentage	298,884,304	189,804,990	109,079,314
		Total Direct Plant	100.000%	63.505%	36.495%
		Percentage	400,000%	274.071%	125.929%
4		Total Four Factor Allocators	100.000%	68.518%	31.482%
		Percent			

AVISTA UTILITIES

RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Twelve Months Ended November 30, 2011 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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6	Input	Actual Therms Purchased Percent	11-30-2011	274,390,030 100.000%	190,937,807 69.586%	83,452,223 30.414%
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Input	Elec/Gas North/Oregon 4-Factor	01-01-2011	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	XXXXXXX
	Adjustments		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	XXXXXXX
	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	12/31/2010	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%

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AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months Ended November 30, 2011		
Average of Monthly Averages Basis		
Input	Gas North/Oregon 4-Factor	01-01-2011

	Total	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 894	6,937,439	0	3,943,320	2,994,119
Direct O & M Accts 901 - 935	18,052,462	0	14,983,974	3,068,488
Direct O & M Accts 901 - 905 Utility 9 Only	489,147	0	489,147	XXXXXXX
Total	25,479,048	0	19,416,441	6,062,607
Percentage	100.000%	0.000%	76.206%	23.794%
Direct Labor Accts 580 - 894	10,457,584	0	7,149,723	3,307,861
Direct Labor Accts 901 - 935	1,179,856	0	229,885	949,971
Direct Labor Accts 901 - 905 Utility 9 Only	2,006,275	0	2,006,275	XXXXXXX
Total	13,643,715	0	9,385,883	4,257,832
Percentage	100.000%	0.000%	68.793%	31.207%
Number of Customers at Percentage	319,141	0	223,040	96,101
	100.000%	0.000%	69.888%	30.112%
Net Direct Plant Percentage	464,005,775	0	312,801,546	151,204,229
	100.000%	0.000%	67.413%	32.587%
Total Percentages Average (GD AA)	400.000%	0.000%	282.299%	117.701%
	100.000%	0.000%	70.575%	29.425%

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	Total	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 894	54,563,520	50,620,200	3,943,320	0
Direct O & M Accts 901 - 935	54,701,087	39,717,113	14,983,974	0
Adjustments	0	0	0	0
Total	109,264,607	90,337,313	18,927,294	0
Percentage	100.000%	82.678%	17.322%	0.000%
Direct Labor Accts 580 - 894	48,006,023	40,856,300	7,149,723	0
Direct Labor Accts 901 - 935	4,168,778	3,938,893	229,885	0
Total	52,174,801	44,795,193	7,379,608	0
Percentage	100.000%	85.856%	14.144%	0.000%
Number of Customers at Percentage	582,022	358,982	223,040	0
	100.000%	61.678%	38.322%	0.000%
Net Direct Plant Percentage	2,248,388,907	1,935,587,361	312,801,546	0
Total Percentages Average (CD AN/ID/WA)	100.000%	86.088%	13.912%	0.000%
	400.000%	316.300%	83.700%	0.000%
	100.000%	79.075%	20.925%	0.000%

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AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS ALLOCATION PERCENTAGES		G-ALL-12A
For Twelve Months Ended November 30, 2011		
Average of Monthly Averages Basis		

JP	Gas North/Oregon JP Factor %	12/31/2010	Total	Electric	Gas North	Oregon Gas
			100.000%	0.000%	81.200%	18.800%
			System			
			Washington		Idaho	
10	Actual Annual Throughput Percent	12/31/2010	345,660,550	233,500,090	112,160,460	
			100.000%	67.552%	32.448%	
11	Book Depreciation Percent		13,168,958	8,644,254	4,524,704	
			100.000%	65.641%	34.359%	
12	Net Gas Plant (before DFIT) Percent		345,697,955	224,268,973	121,428,982	
			100.000%	64.874%	35.126%	
13	G-PLT Net Gas General Plant Percent		34,049,719	23,926,483	10,123,236	
			100.000%	70.269%	29.731%	
14	Net Allocated Schedule M's Percent		-30,957,825	-20,367,037	-10,590,788	
			100.000%	65.790%	34.210%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****						
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
		REVENUES													
		SALES OF GAS:													
99	480000	Residential	154,300,115	0	154,300,115	105,633,873	0	105,633,873	48,666,242	0	48,666,242				
99	4812XX	Commercial - Firm & Interruptible	80,111,428	0	80,111,428	56,412,965	0	56,412,965	23,698,463	0	23,698,463				
99	4813XX	Industrial-Firm	3,718,192	0	3,718,192	2,200,758	0	2,200,758	1,517,434	0	1,517,434				
99	481400	Interruptible	0	0	0	0	0	0	0	0	0				
99	499XXX	Unbilled Revenue	(2,625,528)	0	(2,625,528)	(1,612,903)	0	(1,612,903)	(1,012,625)	0	(1,012,625)				
99	484000	Interdepartmental Revenue	335,755	0	335,755	299,548	0	299,548	36,207	0	36,207				
		TOTAL SALES TO ULTIMATE CUSTOMERS	235,839,962	0	235,839,962	162,934,241	0	162,934,241	72,905,721	0	72,905,721				
		OTHER OPERATING REVENUES:													
99	483000	Sales for Resale	125,391,709	0	125,391,709	87,712,733	0	87,712,733	37,678,976	0	37,678,976				
99	488000	Miscellaneous Service Revenues	29,147	0	29,147	15,408	0	15,408	13,739	0	13,739				
99	489300	Transportation For Others	3,958,285	0	3,958,285	3,518,160	0	3,518,160	440,125	0	440,125				
99	493000	Rent from Gas Property	2,141	0	2,141	2,141	0	2,141	0	0	0				
99	495000	Other Gas Revenues	7,052,092	68,281	7,120,373	4,945,851	46,785	4,992,636	2,106,241	21,496	2,127,737				
4		TOTAL OTHER OPERATING REVENUES	136,433,374	68,281	136,501,655	96,194,293	46,785	96,241,078	40,239,081	21,496	40,260,577				
		TOTAL GAS REVENUES	372,273,336	68,281	372,341,617	259,128,534	46,785	259,175,319	113,144,802	21,496	113,166,298				
		PRODUCTION EXPENSES:													
G-804	804/805	City Gate Purchases	271,489,259	0	271,489,259	189,573,075	0	189,573,075	81,916,184	0	81,916,184				
6	808XXX	Net Natural Gas Storage Transactions	(13,419,752)	0	(13,419,752)	(9,283,137)	0	(9,283,137)	(4,136,615)	0	(4,136,615)				
6	811000	Gas Used for Products Extraction	(1,383,811)	0	(1,383,811)	(967,965)	0	(967,965)	(415,846)	0	(415,846)				
10	813000	Other Gas Expenses	0	1,357,948	1,357,948	0	917,321	917,321	0	440,627	440,627				
99	813010	Gas Technology Institute (GTI) Expenses	110,025	0	110,025	78,278	0	78,278	31,747	0	31,747				
		TOTAL PRODUCTION EXPENSES	256,795,721	1,357,948	258,153,669	179,400,251	917,321	180,317,572	77,395,470	440,627	77,836,097				
		UNDERGROUND STORAGE EXPENSES:													
1	814000	Supervision & Engineering	0	13,570	13,570	0	9,442	9,442	0	4,128	4,128				
1	824000	Other Expenses	0	403,023	403,023	0	280,423	280,423	0	122,600	122,600				
1	837000	Other Equipment	0	386,283	386,283	0	268,776	268,776	0	117,507	117,507				
		TOTAL UNDERGROUND STORAGE OPER EXP	0	802,876	802,876	0	558,641	558,641	0	244,235	244,235				
G-DEPX		Depreciation Expense-Underground Storage	0	559,215	559,215	0	389,102	389,102	0	170,113	170,113				
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	158	158	0	69	69				
G-OTX		Taxes Other Than FIT	0	25,555	25,555	0	17,781	17,781	0	7,774	7,774				
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	584,997	584,997	0	407,041	407,041	0	177,956	177,956				
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,387,873	1,387,873	0	965,682	965,682	0	422,191	422,191				

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

AVISTA UTILITIES

Report ID:
G-OPS-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
DISTRIBUTION EXPENSES:									
OPERATION									
3	870000	Supervision & Engineering	167,208	843,604	1,010,812	133,247	552,797	686,044	324,768
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,402,061	720,319	3,122,380	1,486,303	472,011	1,958,314	1,164,066
3	875000	Measuring & Reg Sta Exp-General	131,904	94	131,998	78,271	62	78,333	53,665
3	876000	Measuring & Reg Sta Exp-Industrial	31,133	0	31,133	8,656	0	8,656	22,477
3	877000	Measuring & Reg Sta Exp-City Gate	262,469	0	262,469	115,692	0	115,692	146,777
3	878000	Meter & House Regulator Expenses	929,754	0	929,754	722,931	0	722,931	206,823
3	879000	Customer Installation Expenses	1,508,390	85,390	1,593,780	887,526	55,954	943,480	650,300
3	880000	Other Expenses	1,083,297	830,274	1,913,571	774,487	544,062	1,318,549	595,022
3	881000	Rents	60	18,932	18,992	60	12,406	12,466	6,526
MAINTENANCE									
3	885000	Supervision & Engineering	132,427	19,343	151,770	49,020	12,675	61,695	90,075
3	887000	Mains	1,845,832	22,049	1,867,881	1,330,749	14,448	1,345,197	522,684
3	889000	Measuring & Reg Sta Exp-General	158,847	0	158,847	103,165	0	103,165	55,682
3	890000	Measuring & Reg Sta Exp-Industrial	101,900	4,405	106,305	55,104	2,887	57,991	48,314
3	891000	Measuring & Reg Sta Exp-City Gate	112,933	115	113,048	60,985	75	61,060	51,988
3	892000	Services	676,589	113,132	789,721	434,757	74,133	508,890	280,831
3	893000	Meters & House Regulators	488,649	573,428	1,062,077	333,755	375,756	709,511	352,566
3	894000	Other Equipment	47	165,617	165,664	0	108,526	108,526	57,091
TOTAL DISTRIBUTION OPERATING EXP			10,033,500	3,396,702	13,430,202	6,574,708	2,225,792	8,800,500	4,629,702
G-DEPX		Depreciation Expense-Distribution	10,136,212	49,549	10,185,761	6,580,774	34,479	6,615,253	3,570,508
G-OTX		Taxes Other Than FIT	16,366,779	0	16,366,779	14,264,505	0	14,264,505	2,102,274
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			26,502,991	49,549	26,552,540	20,845,279	34,479	20,879,758	5,672,782
TOTAL DISTRIBUTION EXPENSES			36,536,491	3,446,251	39,982,742	27,419,987	2,260,271	29,680,258	10,302,484
CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	378,852	378,852	0	251,728	251,728	127,124
2	902000	Meter Reading Expenses	1,613,378	62,117	1,675,495	1,414,030	41,274	1,455,304	220,191
G-903	903XXX	Customer Records & Collection Expenses	1,003,677	3,821,783	4,825,460	703,889	2,539,223	3,243,112	1,582,348
2	904000	Uncollectible Accounts	0	1,555,342	1,555,342	0	1,033,447	1,033,447	521,895
2	905000	Misc Customer Accounts	0	85,429	85,429	0	56,763	56,763	28,666
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,617,055	5,903,523	8,520,578	2,117,919	3,922,435	6,040,354	2,480,224
CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	13,860,754	157,718	14,018,472	9,739,381	104,796	9,844,177	4,174,295
2	909000	Advertising	24,689	676,249	700,938	23,936	449,334	473,270	227,668
2	910000	Misc Customer Service & Info Exp	0	85,831	85,831	0	57,030	57,030	28,801
TOTAL CUSTOMER SERVICE & INFO EXP			13,885,443	919,798	14,805,241	9,763,317	611,160	10,374,477	4,430,764

AVISTA UTILITIES

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

Report ID:
G-OPS-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
2	912000	SALES EXPENSES:							
2	913000	Demonstrating & Selling Expenses	0	6,133	0	4,075	0	2,058	2,058
2	916000	Advertising	96	0	96	0	0	0	0
		Miscellaneous Sales Expenses	6,509	1,595	6,499	1,060	10	535	545
		TOTAL SALES EXPENSES	6,605	7,728	6,595	5,135	10	2,593	2,603
4	920000	ADMINISTRATIVE & GENERAL EXPENSES:							
4	921000	Salaries	134,755	7,171,085	101,558	4,913,484	33,197	2,257,601	2,290,798
4	922000	Office Supplies & Expenses	361	1,068,742	361	732,281	0	336,461	336,461
4	923000	Admin. Expenses Transferred - Credit	0	(31,156)	0	(21,347)	0	(9,809)	(9,809)
4	924000	Outside Services Employed	7,995	3,998,696	7,995	2,739,827	0	1,258,869	1,258,869
4	925XXX	Property Insurance Premium	0	291,679	0	199,853	0	91,826	91,826
4	926XXX	Injuries and Damages	454	1,021,831	376	700,138	78	321,693	321,771
4	928000	Employee Pensions and Benefits	55,561	242,438	55,561	166,114	0	76,324	76,324
4	930000	Regulatory Commission Expenses	668,194	319,113	432,249	218,650	235,945	100,463	336,408
4	931000	Miscellaneous General Expenses	35,104	762,499	18,257	522,449	16,847	240,050	256,897
4	935000	Rents	14,641	210,768	13,892	144,414	749	66,354	67,103
		Maintenance of General Plant	288,106	1,718,764	195,555	1,177,663	92,551	541,101	633,652
		TOTAL ADMIN & GEN OPERATING EXP	1,205,171	16,774,459	825,804	11,493,526	379,367	5,280,933	5,660,300
G-DEPX		Depreciation Expense-General Plant	430,996	1,992,985	274,345	1,365,553	156,651	627,432	784,083
G-AMTX		Amortization Expense - General Plant - 303000	26,934	2,030	23,110	1,391	3,824	639	4,463
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,567,030	0	1,073,698	0	493,332	493,332
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,075	0	1,422	0	653	653
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	(204,407)	0	(204,407)	0	0	0	0
99	407329	Reg Debt Amt Decoupling Surcharge	540,353	0	540,353	0	0	0	0
99	407335	DSIT Amortization - ID	(388,160)	0	(388,160)	0	(388,160)	0	(388,160)
99	407425	WA GRC Jackson Prairie Deferral	(372,123)	0	(372,123)	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	33,593	3,564,120	261,278	2,442,064	(227,685)	1,122,056	894,371
		TOTAL ADMIN & GENERAL EXPENSES	1,238,764	20,338,579	1,087,082	13,935,590	151,682	6,402,989	6,554,671
		TOTAL EXPENSES BEFORE FIT	311,080,079	33,361,700	219,795,151	22,617,594	91,284,928	10,744,106	102,029,034
		NET OPERATING INCOME BEFORE FIT		27,899,838		16,762,574		11,137,264	
G-FIT		FEDERAL INCOME TAX		(3,281,680)		(2,963,446)		(318,234)	
G-FIT		DEFERRED FEDERAL INCOME TAX		11,404,182		7,787,600		3,616,582	
G-FIT		AMORTIZED INVESTMENT TAX CREDIT		(43,915)		(26,894)		(17,021)	
		GAS NET OPERATING INCOME		19,821,251		11,965,314		7,855,937	

RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS
 For Twelve Months Ended November 30, 2011
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
G-804-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
6	804000	Gas Purchases	227,752,217	0	159,302,605	0	68,449,612	0	68,449,612
1	804001	Pipeline Demand Costs	26,673,589	0	18,515,650	0	8,157,939	0	8,157,939
1	804002	Transport Variable Charges	247,864	0	172,193	0	75,671	0	75,671
6	804010	Gas Costs - Fixed Hedge	(99,052)	0	(69,665)	0	(29,387)	0	(29,387)
6	804014	GTI Contributions	0	0	0	0	0	0	0
6	804017	Transaction Fees	204,858	0	143,145	0	61,713	0	61,713
6	804140	Gas Research Contributions	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	792,239	0	550,880	0	241,359	0	241,359
6	804700	Gas Costs - Offsystem Bookout	5,556,779	0	3,883,186	0	1,673,593	0	1,673,593
6	804711	Gas Costs - Offsystem Bookout Offset	(4,429,413)	0	(3,095,918)	0	(1,333,495)	0	(1,333,495)
6	804730	Gas Costs - Intracompany LDC Gas	27,081,222	0	18,892,254	0	8,188,968	0	8,188,968
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(17,586,153)	0	(12,367,128)	0	(5,219,025)	0	(5,219,025)
99	805120	Gas Expense - Rate Deferrals	5,295,109	0	3,645,873	0	1,649,236	0	1,649,236
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0	0
		TOTAL PURCHASED GAS COSTS	271,489,259	0	189,573,075	0	81,916,184	0	81,916,184

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	6	Actual Terms Purchased	100.000%	69.586%	30.414%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ALLOCATION OF ACCOUNT 903		G-903-12A
For Twelve Months Ended November 30, 2011		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
	Direct	Allocated	Direct	Allocated	Direct	Allocated
2	1,003,677	3,811,528	703,889	2,532,570	299,788	1,278,958
12	0	9,504	0	6,166	0	3,338
12	0	751	0	487	0	264
	1,003,677	3,821,783	703,889	2,539,223	299,788	1,282,560
		4,825,460		3,243,112		1,582,348

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.445%	33.555%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	64.874%	35.126%

AVISTA UTILITIES

RESULTS OF OPERATIONS INTEREST DEDUCTION FOR FIT--GAS NORTH For Twelve Months Ended November 30, 2011 Average of Monthly Averages Basis	Report ID: G-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
Debt				
1	Capital Structure - Debt Ratio		52.36%	52.36%
2	Cost of Debt		5.636%	5.807%
	Total Cost of Debt		2.951%	3.041%
Total Weighted Cost				
			2.951%	3.041%
G-APL	Net Rate Base		194,847,245	106,332,721
			301,179,966	
Interest Deduction for FIT Calculation				
			8,983,520	3,233,578

1 AMA Actual Debt Ratio
 2 AMA Actual Debt Cost

RESULTS OF OPERATIONS
FEDERAL INCOME TAXES--GAS
 For Twelve Months Ended November 30, 2011
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
G-FIT-12A

Ref/Basis	Description	System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Income: Operating Revenue	372,341,617	259,175,319	113,166,298
G-OPS	Operating & Maintenance Expense	313,706,529	218,422,604	95,283,925
G-OPS	Book Deprec/Amort and Reg Amortizations	14,342,916	9,707,855	4,635,061
G-OTX	Taxes Other than FIT	16,392,334	14,282,286	2,110,048
	Net Operating Income Before FIT	27,899,838	16,762,574	11,137,264
G-INT	Less: Interest Expense	8,983,520	5,749,942	3,233,578
G-SCM	Add: Schedule M Adjustments	(28,292,547)	(19,479,620)	(8,812,927)
	Taxable Net Operating Income	(9,376,229)	(8,466,988)	(909,241)
	Tax Rate	35%	35%	35%
	Total Federal Income Tax	(3,281,680)	(2,963,446)	(318,234)
G-DTE	Deferred FIT	11,404,182	7,787,600	3,616,582
99	411400 Amortized Investment Tax Credit	(43,915)	(26,894)	(17,021)
	Total FIT/Deferred FIT & ITC	8,078,587	4,797,260	3,281,327
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ITEMS		G-SCM-12A
For Twelve Months Ended November 30, 2011		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	G-DEPX/AMTX	Book Depreciation & Amortization	10,594,142	4,173,111	14,767,253	6,878,229	2,865,803	9,744,032	3,715,913	1,307,308	5,023,221
2	997001	Contributions In Aid of Construction	0	1,185,316	1,185,316	0	768,962	768,962	0	416,354	416,354
12	997002	Injuries and Damages	0	25,000	25,000	0	16,611	16,611	0	8,389	8,389
12	997003	Salvage	0	(8,450)	(8,450)	0	(5,482)	(5,482)	0	(2,968)	(2,968)
4	997005	FAS106 Current Retiree Medical Accrual	0	509,205	509,205	0	348,897	348,897	0	160,308	160,308
6	997008	DSM Book Amortization	0	59,692	59,692	0	41,537	41,537	0	18,155	18,155
99	997010	Deferred Gas Credit and Refunds	(12,659,732)	0	(12,659,732)	(9,089,943)	0	(9,089,943)	(3,569,789)	0	(3,569,789)
4	997015	Airplane Lease Payments	0	97,026	97,026	0	66,480	66,480	0	30,546	30,546
12	997016	1992 Redemptions	0	(1,805,404)	(1,805,404)	0	(1,171,238)	(1,171,238)	0	(634,166)	(634,166)
4	997020	FAS87 Current Pension Accrual	0	(6,038,387)	(6,038,387)	0	(4,137,382)	(4,137,382)	0	(1,901,005)	(1,901,005)
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	329,093	0	329,093	329,093	0	329,093	0	0	0
12	997032	Interest Rate Swaps	0	(1,884,902)	(1,884,902)	0	(1,222,811)	(1,222,811)	0	(662,091)	(662,091)
99	997033	DSM Tariff Rider	5,310,411	0	5,310,411	3,177,438	0	3,177,438	2,132,973	0	2,132,973
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	(26,469,222)	(26,469,222)	0	(17,374,662)	(17,374,662)	0	(9,094,560)	(9,094,560)
1	997055	Deferred Gas Exchange	0	(999,960)	(999,960)	0	(695,772)	(695,772)	0	(304,188)	(304,188)
4	997062	Gain on Sale of Office Building	0	(65,364)	(65,364)	0	(44,786)	(44,786)	0	(20,578)	(20,578)
99	997065	Amortization of Unbilled Revenue Add-Ins	(521,662)	0	(521,662)	(462,961)	0	(462,961)	(58,701)	0	(58,701)
99	997073	DSIT Amortization - ID	(442,535)	0	(442,535)	0	0	0	(442,535)	0	(442,535)
11	997080	Book Transportation Depreciation	0	84,534	84,534	0	55,489	55,489	0	29,045	29,045
4	997081	Deferred Compensation	0	(97,178)	(97,178)	0	(66,584)	(66,584)	0	(30,594)	(30,594)
4	997082	Meal Disallowances	0	87,566	87,566	0	59,998	59,998	0	27,568	27,568
4	997083	Paid Time Off	0	93,028	93,028	0	63,741	63,741	0	29,287	29,287
2	997084	Customer Uncollectibles	0	96,564	96,564	0	64,162	64,162	0	32,402	32,402
TOTAL SCHEDULE M ADJUSTMENTS			2,665,278	(30,957,825)	(28,292,547)	887,417	(20,367,037)	(19,479,620)	1,777,861	(10,590,788)	(8,812,927)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.445%	33.555%
G-ALL	3	Direct Distribution Operating Expense	100.000%	65.528%	34.472%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.586%	30.414%
G-ALL	11	Book Depreciation	100.000%	65.641%	34.359%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	64.874%	35.126%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

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

Ref/Basis	Account	Description	System	Washington	Idaho	
14	410100	Deferred Federal Income Tax Expense - Allocated		8,668,195	5,702,805	2,965,390
99	410100	Deferred Federal Income Tax Exp		2,571,629	1,934,748	636,881
		SUBTOTAL		11,239,824	7,637,553	3,602,271
14	411100	Deferred Federal Income Tax Expense - Allocated		(18,223)	(11,989)	(6,234)
99	411100	Deferred Federal Income Tax Exp		182,581	162,036	20,545
		SUBTOTAL		164,358	150,047	14,311
		Total Deferred Federal Income Tax Expense		11,404,182	7,787,600	3,616,582

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.790%	34.210%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

Report ID:
G-OTX-12A

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
For Twelve Months Ended November 30, 2011
Average of Monthly Averages Basis

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
16	408190	UNDERGROUND STORAGE R&P Property Tax - Storage	0	25,555	0	17,781	0	7,774	7,774
		TOTAL UNDERGROUND STORAGE TAX	0	25,555	0	17,781	0	7,774	7,774
99	408110	DISTRIBUTION State Excise Tax	6,337,185	0	6,337,185	0	0	0	0
99	408120	Municipal Occupation & License Tax	7,369,010	0	7,369,010	0	1,316,163	0	1,316,163
99	408130	Excise Tax	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	2,677,847	0	2,677,847	0	803,374	0	803,374
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0
99	409100	State Income Tax	(17,263)	0	(17,263)	0	(17,263)	0	(17,263)
		TOTAL DISTRIBUTION TAX	16,366,779	0	16,366,779	0	2,102,274	0	2,102,274
		TOTAL TAXES OTHER THAN FIT	16,366,779	25,555	16,392,334	17,781	2,102,274	7,774	2,110,048

ALLOCATION RATIOS:

G-ALL 16 JP Factor

0.000%

0.000%

0.000%

AVISTA UTILITIES

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

Report ID:
G-PLT-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,134,282	40,607	1,174,889	965,832	27,823	993,655	168,450	12,784	181,234
4	3031XX	Misc Intangible IT Plant (3031XX)	0	8,252,641	8,252,641	0	5,654,545	5,654,545	0	2,598,096	2,598,096
4		TOTAL INTANGIBLE PLANT	1,134,282	8,293,248	9,427,530	965,832	5,682,368	6,648,200	168,450	2,610,880	2,779,330
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	471,532	471,532	0	328,092	328,092	0	143,440	143,440
1	351XXX	Structures & Improvements	0	1,305,293	1,305,293	0	908,223	908,223	0	397,070	397,070
1	352XXX	Wells	0	14,939,224	14,939,224	0	10,394,712	10,394,712	0	4,544,512	4,544,512
1	353000	Lines	0	1,044,477	1,044,477	0	726,747	726,747	0	317,730	317,730
1	354000	Compressor Station Equipment	0	11,336,022	11,336,022	0	7,887,604	7,887,604	0	3,448,418	3,448,418
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	120,919	120,919	0	52,865	52,865
1	356000	Purification Equipment	0	407,617	407,617	0	283,620	283,620	0	123,997	123,997
1	357000	Other Equipment	0	1,460,111	1,460,111	0	1,015,945	1,015,945	0	444,166	444,166
		TOTAL UNDERGROUND STORAGE PLANT	0	31,138,060	31,138,060	0	21,665,862	21,665,862	0	9,472,198	9,472,198
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	86,823	0	86,823	62,153	0	62,153	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	752,924	22,254	775,178	490,218	15,486	505,704	262,706	6,768	269,474
6	376000	Mains	214,551,695	2,512,521	217,064,216	137,030,564	1,748,363	138,778,927	77,521,131	764,158	78,285,289
6	378000	Measuring & Reg Station Equip-General	5,008,432	57,440	5,065,872	3,037,725	39,970	3,077,695	1,970,707	17,470	1,988,177
6	379000	Measuring & Reg Station Equip-City Gate	5,865,043	60,968	5,926,011	1,720,302	42,425	1,762,727	4,144,741	18,543	4,163,284
6	380000	Services	139,848,549	0	139,848,549	93,012,656	0	93,012,656	46,835,893	0	46,835,893
6	381000	Meters	60,767,824	0	60,767,824	40,623,583	0	40,623,583	20,144,241	0	20,144,241
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,788,561	0	2,788,561	2,185,750	0	2,185,750	602,811	0	602,811
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	429,734,084	2,653,183	432,387,267	278,164,049	1,846,244	280,010,293	151,570,035	806,939	152,376,974

AVISTA UTILITIES

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

Report ID:
G-PLT-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
		GENERAL PLANT												
4	389XXX	Land & Land Rights	667,150	840,057	1,507,207	575,661	575,590	1,151,251	91,489	264,467	355,956			
4	390XXX	Structures & Improvements	3,673,022	10,642,390	14,315,412	2,699,449	7,291,953	9,991,402	973,573	3,350,437	4,324,010			
4	391XXX	Office Furniture & Equipment	0	8,033,166	8,033,166	0	5,504,165	5,504,165	0	2,529,001	2,529,001			
4	392XXX	Transportation Equipment	5,842,685	1,443,936	7,286,621	4,328,298	989,356	5,317,654	1,514,387	454,580	1,968,967			
4	393000	Stores Equipment	155,319	261,611	416,930	114,644	179,251	293,895	40,675	82,360	123,035			
4	394000	Tools, Shop & Garage Equipment	1,473,422	2,240,153	3,713,575	1,025,172	1,534,908	2,560,080	448,250	705,245	1,153,495			
4	395000	Laboratory Equipment	106,595	302,396	408,991	80,395	207,196	287,591	26,200	95,200	121,400			
4	396XXX	Power Operated Equipment	4,055,866	771,349	4,827,215	3,113,509	528,513	3,642,022	942,357	242,836	1,185,193			
4	397XXX	Communications Equipment	1,736,046	4,188,200	5,924,246	556,982	2,869,671	3,426,653	1,179,064	1,318,529	2,497,593			
4	398000	Miscellaneous Equipment	247	80,567	80,814	106	55,203	55,309	141	25,364	25,505			
		TOTAL GENERAL PLANT	17,710,352	28,803,825	46,514,177	12,494,216	19,735,806	32,230,022	5,216,136	9,068,019	14,284,155			
		TOTAL PLANT IN SERVICE	448,578,718	70,888,316	519,467,034	291,624,097	48,930,280	340,554,377	156,954,621	21,958,036	178,912,657			
		ACCUMULATED DEPRECIATION												
G-ADEP		Underground Storage	0	11,625,036	11,625,036	0	8,088,700	8,088,700	0	3,536,336	3,536,336			
G-ADEP		Distribution Plant	144,150,198	1,397,361	145,547,559	96,092,233	972,368	97,064,601	48,057,965	424,993	48,482,958			
G-ADEP		General Plant	5,049,488	7,387,653	12,437,141	3,222,465	5,061,872	8,284,337	1,827,023	2,325,781	4,152,804			
		TOTAL ACCUMULATED DEPRECIATION	149,199,686	20,410,050	169,609,736	99,314,698	14,122,940	113,437,638	49,884,988	6,287,110	56,172,098			
		ACCUMULATED AMORTIZATION												
G-AAMT		General Plant - 303000	100,471	6,852	107,323	63,683	4,695	68,378	36,788	2,157	38,945			
G-AAMT		Misc IT Intangible Plant - 3031XX	0	3,785,658	3,785,658	0	2,593,857	2,593,857	0	1,191,801	1,191,801			
G-AAMT		Underground Storage	0	239,044	239,044	0	166,327	166,327	0	72,717	72,717			
G-AAMT		General Plant - 390200, 396200	4,555	22,762	27,317	3,606	15,596	19,202	949	7,166	8,115			
		TOTAL ACCUMULATED AMORTIZATION	105,026	4,054,316	4,159,342	67,289	2,780,475	2,847,764	37,737	1,273,841	1,311,578			
		TOTAL ACCUMULATED DEPR/AMORT	149,304,712	24,464,366	173,769,078	99,381,987	16,903,415	116,285,402	49,922,725	7,560,951	57,483,676			
		NET GAS UTILITY PLANT before DFIT	299,274,006	46,423,950	345,697,956	192,242,110	32,026,865	224,268,975	107,031,896	14,397,085	121,428,981			
		ACCUMULATED DFIT												
12	282900	ADFIT - Gas Plant In Service	0	(57,489,102)	(57,489,102)	0	(37,295,480)	(37,295,480)	0	(20,193,622)	(20,193,622)			
4	282900	ADFIT - Common Plant (282900 from C-DITX)	0	(4,721,040)	(4,721,040)	0	(3,221,099)	(3,221,099)	0	(1,499,941)	(1,499,941)			
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,363,403)	(1,363,403)	0	(884,494)	(884,494)	0	(478,909)	(478,909)			
		TOTAL ACCUMULATED DFIT	0	(63,573,545)	(63,573,545)	0	(41,401,073)	(41,401,073)	0	(22,172,472)	(22,172,472)			
		NET GAS UTILITY PLANT	299,274,006	(17,149,595)	282,124,411	192,242,110	(9,374,208)	182,867,902	107,031,896	(7,775,387)	99,256,509			
		ALLOCATION RATIOS:												
G-ALL	1	System Contract Demand		100.000%			69.580%						30.420%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			68.518%						31.482%	
G-ALL	6	Actual Therms Purchased		100.000%			69.586%						30.414%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			64.874%						35.126%	

AVISTA UTILITIES

Report ID:
G--APL-12A

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

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****				
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
G-PLT		NET GAS PLANT IN SERVICE	299,274,006	(17,149,595)	282,124,411	192,242,110	(9,374,208)	182,867,902	107,031,896	(7,775,387)	99,256,509
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	(38,129)	(38,129)	0	(26,125)	(26,125)	0	(12,004)	(12,004)
4	190850	DEFT - Gain on Sale of General Office Bldg	0	13,368	13,368	0	9,159	9,159	0	4,209	4,209
1	117100	Gas Stored - Recoverable Base Gas	0	3,961,760	3,961,760	0	2,756,593	2,756,593	0	1,205,167	1,205,167
1	164100	Gas Inventory--Jackson Prairie	0	14,661,240	14,661,240	0	10,201,291	10,201,291	0	4,459,949	4,459,949
4	252000	Customer Advances	(86,269)	16	(86,253)	(21,087)	11	(21,076)	(65,182)	5	(65,177)
99	235199	Customer Deposits	(940,499)	0	(940,499)	(940,499)	0	(940,499)	0	0	0
C-WKC		Working Capital	0	1,466,485	1,466,485	0	0	0	0	1,466,485	1,466,485
99	186710	DSM Programs	17,583	0	17,583	0	0	0	17,583	0	17,583
		TOTAL OTHER ADJUSTMENTS	(1,009,185)	20,064,740	19,055,555	(961,586)	12,940,929	11,979,343	(47,599)	7,123,811	7,076,212
		NET RATE BASE	298,264,821	2,915,145	301,179,966	191,280,524	3,566,721	194,847,245	106,984,297	(651,576)	106,332,721

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.518%	31.482%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS
GAS-NORTH DEPRECIATION EXPENSE
 For Twelve Months Ended November 30, 2011
 Average of Monthly Averages Basis

Report ID:
G-DEPX-12A

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Electric Production										
Steam (ED-AN)	10,562,569	10,562,569								
Hydro (ED-AN)	8,667,291	8,667,291								
Other (ED-AN)	8,404,581	8,404,581								
Total Electric Production	27,634,441	27,634,441								
Electric Transmission										
ED-AN	10,198,093	10,198,093								
Total Electric Transmission	10,198,093	10,198,093								
Electric Distribution										
ED-ID	10,511,896	10,511,896								
ED-WA	19,367,721	19,367,721								
Total Electric Distribution	29,879,617	29,879,617								
Gas Underground Storage										
GD-AN	559,215	559,215	559,215							
GD-OR	95,324	95,324	95,324							
Total Gas Underground Storage	654,539	654,539	654,539							
Gas Distribution										
GD-AN	49,549	49,549	49,549							
GD-ID	3,555,438	3,555,438	3,555,438							
GD-WA	6,580,774	6,580,774	6,580,774							
GD-OR	3,619,440	3,619,440	3,619,440							
Total Gas Distribution	13,805,201	13,805,201	13,805,201							
General Plant										
ED-AN	2,636,084	2,636,084								
ED-ID	239,055	239,055								
ED-WA	633,686	633,686								
CD-AA	8,858,342	6,411,934	1,725,339	721,069						
CD-AN	428,798	339,072	89,726							
CD-ID	416,990	329,735	87,255							
CD-WA	138,176	109,263	28,913							
GD-AA	148,840	105,044	105,044							
GD-AN	72,876	72,876	72,876							
GD-ID	69,396	69,396	69,396							
GD-WA	245,432	245,432	245,432							
GD-OR	268,946	268,946	268,946							
Total General Plant	14,156,621	10,698,829	2,423,981	1,033,811						
Total Depreciation Expense	96,328,512	78,410,980	13,168,957	4,748,575						

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South
7 Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%
8 Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%
9 Elec/Gas North 4-Factor	79.075%	20.925%	0.000%

Jurisdiction -	System Contract Demand	Jurisdictional 4-Factor Ratio	Actual Therms Purchased
1	69,580%	68.518%	69.586%
4			
6			

State	Washington	Idaho
Washington	1,789,134	30.420%
Idaho	627,432	31.482%
Total	2,416,566	30.414%

AVISTA UTILITIES

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED DEPRECIATION
 For Twelve Months Ended November 30, 2011
 Average of Monthly Averages Basis

Report ID:
G-ADEP-12A

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Electric Production										
Steam (ED-AN)	265,742,566	265,742,566								
Hydro (ED-AN)	104,480,461	104,480,461								
Other (ED-AN)	66,975,981	66,975,981								
Total Electric Production	437,199,008	437,199,008								
Electric Transmission										
ED-AN	169,701,200	169,701,200								
Total Electric Transmission	169,701,200	169,701,200								
Electric Distribution										
ED-ID	129,299,878	129,299,878								
ED-WA	207,891,017	207,891,017								
Total Electric Distribution	337,190,895	337,190,895								
Gas Underground Storage										
GD-AN	11,625,036		11,625,036							
GD-OR	234,874			234,874						
Total Gas Underground Storage	11,859,910		11,625,036	234,874						
Gas Distribution										
GD-AN	1,397,361		1,397,361							
GD-ID	48,057,965		48,057,965							
GD-WA	96,092,233		96,092,233							
GD-OR	84,759,682		84,759,682							
Total Gas Distribution	230,307,241		145,547,559	84,759,682						
General Plant										
ED-AN	30,844,124	30,844,124								
ED-ID	6,024,509	6,024,509								
ED-WA	9,851,286	9,851,286								
CD-AA	18,290,088	13,238,915	3,562,360	1,488,813						
CD-AN	10,609,921	8,389,795	2,220,126							
CD-ID	4,028,876	3,185,834	843,042							
CD-WA	2,241,583	1,772,532	469,051							
GD-AA	1,061,492	749,148	749,148							
GD-AN	856,019	856,019								
GD-ID	983,981	983,981								
GD-WA	2,753,414	2,753,414								
GD-OR	3,320,933			3,320,933						
Total General Plant	90,866,226	73,306,995	12,437,141	5,122,090						
Total Accumulated Depreciation										
	1,277,124,480	1,017,398,098	169,609,736	90,116,646						

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	System Contract Demand	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%	1	69.580%	69.580%	30.420%
8 Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4	68.518%	68.518%	31.482%
9 Elec/Gas North 4-Factor	79.075%	20.925%	0.000%	6	69.586%	69.586%	30.414%

AVISTA UTILITIES

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended November 30, 2011
 Average of Monthly Averages Basis

Report ID:
G-AAAMT-12A

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Production/Transmission										
Franchises (302000)	5,016,675	5,016,675								
Misc Intangible Pft (303000)	574,823	574,823								
Total Production/Transmission	5,591,498	5,591,498								
Distribution										
Franchises (302000)	35,050	35,050								
Misc Intangible Pft (303000)	17,871	17,871								
Total Distribution	52,921	52,921								
General Plant - 303000										
9.4	32,747	25,895	6,852	6,852	6,852	6,852	4,695	4,695	2,157	2,157
	36,788	36,788	36,788	36,788	36,788	36,788	63,683	63,683	36,788	36,788
	63,683	63,683	63,683	63,683	63,683	63,683	63,683	63,683	36,788	36,788
	36,384	36,384	36,384	36,384	36,384	36,384	63,683	63,683	36,788	36,788
Total General Plant - 303000	169,602	25,895	107,323	36,384	107,323	107,323	68,378	68,378	36,788	38,945
Miscellaneous IT Intangible Plant - 3031XX										
7.4	18,083,723	13,089,542	3,522,166	1,472,015	3,522,166	3,522,166	2,413,318	2,413,318	1,108,848	1,108,848
	641,180	641,180	47,064	47,064	47,064	47,064	172,825	172,825	79,408	79,408
	47,064	47,064	47,064	47,064	47,064	47,064	7,714	7,714	3,545	3,545
	357,396	357,396	11,259	11,259	11,259	11,259	2,593,857	2,593,857	1,191,801	1,191,801
	11,259	11,259	11,259	11,259	11,259	11,259	166,327	166,327	72,717	72,717
	37,107	37,107	37,107	37,107	37,107	37,107	166,327	166,327	72,717	72,717
Total Miscellaneous IT Intangible Plant - 3031XX	19,177,729	13,777,786	3,785,658	1,614,285	3,785,658	3,785,658	2,593,857	2,593,857	1,191,801	1,191,801
Gas Underground Storage										
1	239,044	239,044	239,044	239,044	239,044	239,044	15,596	15,596	7,166	7,166
Total Gas Underground Storage	239,044	239,044	239,044	239,044	239,044	239,044	15,596	15,596	7,166	7,166
General Plant - 390200, 396200										
7.4	116,864	84,589	22,762	9,513	22,762	22,762	1,743	1,743	949	949
9	4,537	3,588	949	949	949	949	1,743	1,743	949	949
9	8,332	6,589	1,743	1,743	1,743	1,743	1,863	1,863	949	949
4	1,855	1,855	1,863	1,863	1,863	1,863	1,863	1,863	949	949
	110,678	110,678	1,863	1,863	1,863	1,863	1,863	1,863	949	949
	1,863	1,863	1,863	1,863	1,863	1,863	1,863	1,863	949	949
	42,035	42,035	42,035	42,035	42,035	42,035	19,202	19,202	7,166	7,166
Total General Plant - 390200, 396200	286,164	207,299	27,317	51,548	27,317	27,317	3,606	3,606	949	8,115
Total Accumulated Amortization	25,516,958	19,655,999	4,159,342	1,702,217	4,159,342	4,159,342	2,780,475	2,847,764	37,737	1,311,578

Allocation Ratios:

Service -										
7	Elec/Gas North/Oregon 4 Factor	72.383%	Gas-North	19.477%	Gas-South	8.140%	Electric	72.383%	Washington	69.580%
8	Gas North/Oregon 4 Factor	0.000%	Gas-North	70.575%	Gas-South	29.425%	Electric	0.000%	Idaho	30.420%
9	Elec/Gas North 4 Factor	79.075%	Gas-North	20.925%	Gas-South	0.000%	Electric	79.075%	Washington	68.518%
										31.482%

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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-12A

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
*****ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
389XXX		Land & Land Rights												
99		ED-WA / ID / AN	178,890	0	156,116	22,774	178,890	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,992,903	0	0	2,890,183	2,890,183	0	0	777,698	777,698	0	325,022	325,022
9		CD-WA / ID / AN	1,205,949	372,214	345,735	235,655	953,604	98,496	91,489	62,360	252,345	0	0	0
		TOTAL ACCOUNT	6,326,981	372,214	501,851	3,148,612	4,022,677	575,660	91,489	840,058	1,507,207	472,075	325,022	797,097
*****GAS NORTH *****														
390XXX		Structures & Improvements												
99		ED-WA / ID / AN	3,942,981	276,120	1,538,075	2,128,786	3,942,981	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,607,826	0	0	0	0	1,608,323	0	(497)	1,607,826	0	0	0
99		GD-OR / AS	3,330,542	0	0	0	0	0	0	0	0	3,330,542	0	3,330,542
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	49,028,584	0	0	35,488,360	35,488,360	0	0	9,549,297	9,549,297	0	3,990,927	3,990,927
9		CD-WA / ID / AN	15,093,377	4,123,332	3,679,107	4,132,649	11,935,088	1,091,125	973,573	1,093,591	3,158,289	0	0	0
		TOTAL ACCOUNT	73,003,310	4,399,452	5,217,182	41,749,795	51,366,429	2,699,448	973,573	10,642,391	14,315,412	3,330,542	3,990,927	7,321,469

391XXX		Office Furniture & Equipment												
99		ED-WA / ID / AN	2,846,381	699,458	0	2,146,923	2,846,381	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	402,675	0	0	0	0	0	0	284,188	284,188	0	118,487	118,487
7		CD-AA	39,785,275	0	0	28,797,776	28,797,776	0	0	7,748,978	7,748,978	0	3,238,521	3,238,521
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	43,034,331	699,458	0	30,944,699	31,644,157	0	0	8,033,166	8,033,166	0	3,357,008	3,357,008

392XXX		Transportation Equipment												
99		ED-WA / ID / AN	15,997,965	7,303,424	2,688,957	6,005,584	15,997,965	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,497,164	0	0	0	0	4,053,121	1,357,877	1,086,166	6,497,164	0	0	0
99		GD-OR / AS	2,370,390	0	0	0	0	0	0	0	0	2,370,390	0	2,370,390
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	503,125	0	0	364,177	364,177	0	0	97,994	97,994	0	40,954	40,954
9		CD-WA / ID / AN	3,304,488	1,039,887	591,448	981,689	2,613,024	275,177	156,510	259,777	691,464	0	0	0
		TOTAL ACCOUNT	28,673,132	8,343,311	3,280,405	7,351,450	18,975,166	4,328,298	1,514,387	1,443,937	7,286,622	2,370,390	40,954	2,411,344

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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-12A

		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
Ref/Basis	Account Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	395,002	10,739	14,745	369,518	395,002	0	0	0	0	0	0	0
99	GD-WA / ID / AN	84,271	0	0	0	84,271	84,271	0	0	84,271	0	0	0
99	GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8	GD-AA	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
9	CD-WA / ID / AN	1,589,768	114,778	153,711	988,620	1,257,109	30,373	40,675	261,611	332,659	0	0	0
	TOTAL ACCOUNT	2,126,268	125,517	168,456	1,358,138	1,652,111	114,644	40,675	261,611	416,930	57,227	0	57,227
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,315,974	1,218,216	398,694	1,699,064	3,315,974	1,016,901	446,301	419,875	1,883,077	0	0	0
99	GD-WA / ID / AN	1,883,077	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	905,660	0	0	0	0	0	0	0	0	905,660	0	905,660
8	GD-AA	1,105,658	0	0	0	0	0	0	780,318	780,318	0	325,340	325,340
7	CD-AA	5,037,388	0	0	3,646,213	3,646,213	0	0	981,132	981,132	0	410,043	410,043
9	CD-WA / ID / AN	329,969	31,255	7,363	222,305	260,923	8,271	1,948	58,827	69,046	0	0	0
	TOTAL ACCOUNT	12,577,726	1,249,471	406,057	5,567,582	7,223,110	1,025,172	448,249	2,240,152	3,713,573	905,660	735,383	1,641,043
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,135,697	184,154	104,922	846,621	1,135,697	0	0	0	0	0	0	0
99	GD-WA / ID / AN	238,308	0	0	0	0	77,552	25,292	135,464	238,308	0	0	0
99	GD-OR / AS	230,722	0	0	0	0	0	0	0	0	230,722	0	230,722
8	GD-AA	78,445	0	0	0	0	0	0	55,363	55,363	0	23,082	23,082
7	CD-AA	355,664	0	0	257,440	257,440	0	0	69,273	69,273	0	28,951	28,951
9	CD-WA / ID / AN	220,062	10,745	3,430	159,839	174,014	2,843	908	42,297	46,048	0	0	0
	TOTAL ACCOUNT	2,258,898	194,899	108,352	1,263,900	1,567,151	80,395	26,200	302,397	408,992	230,722	52,033	282,755

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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-12A

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
*****ELECTRIC*****GAS NORTH*****OREGON GAS*****														
99	396XXX	Power Operated Equipment	34,932,245	16,452,620	8,434,467	10,045,158	34,932,245	0	0	0	0	0	0	0
99		ED-WA / ID / AN	4,338,484	0	0	0	4,338,484	2,975,224	833,925	529,335	4,338,484	0	0	0
99		GD-WA / ID / AN	43,834	0	0	0	43,834	0	0	0	43,834	0	0	43,834
8		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
7		GD-AA	554,037	0	0	0	554,037	0	0	0	554,037	0	0	554,037
9		CD-AA	1,819,939	522,576	409,762	506,779	1,439,117	138,285	108,432	134,105	380,822	0	45,099	45,099
		TOTAL ACCOUNT	41,688,539	16,975,196	8,844,229	10,952,965	36,772,390	3,113,509	942,357	771,350	4,827,216	43,834	45,099	88,933

99	397XXX	Communication Equipment	41,944,902	5,745,693	2,348,602	33,850,607	41,944,902	0	0	0	0	0	0	0
99		ED-WA / ID / AN	794,451	0	0	0	794,451	459,836	334,615	0	794,451	0	0	794,451
99		GD-WA / ID / AN	894,980	0	0	0	894,980	0	0	0	894,980	0	0	894,980
8		GD-OR / AS	928,862	0	0	0	928,862	0	0	655,544	655,544	0	273,318	273,318
7		GD-AA	10,316,566	0	0	7,467,440	7,467,440	0	0	2,009,358	2,009,358	0	839,768	839,768
9		CD-AA	11,779,658	367,112	3,191,148	5,756,504	9,314,764	97,146	844,449	1,523,299	2,464,894	0	0	2,464,894
		TOTAL ACCOUNT	66,659,419	6,112,805	5,539,750	47,074,551	58,727,106	556,982	1,179,064	4,188,201	5,924,247	894,980	1,113,086	2,008,066

99	398000	Miscellaneous Equipment	11,861	0	2,299	9,562	11,861	0	0	0	0	0	0	0
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,367	0	0	0	2,367	0	0	0	2,367	0	0	2,367
8		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
7		GD-AA	407,649	0	0	295,068	295,068	0	0	79,398	79,398	0	33,183	33,183
9		CD-AA	6,771	402	535	4,418	5,355	106	141	1,169	1,416	0	0	1,416
		TOTAL ACCOUNT	428,648	402	2,834	309,048	312,284	106	141	80,567	80,814	2,367	33,183	35,550

TOTAL GENERAL PLANT			276,777,252	38,472,725	24,069,116	149,720,740	212,262,581	12,494,214	5,216,135	28,803,830	46,514,179	8,307,797	9,692,695	18,000,492

ALLOCATION RATIOS:

G-ALL	7	Else/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
G-ALL	9	Else/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

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

AVISTIA UTILITIES
 Gas-North Copy

Report ID:
C-IPL-12A

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Total	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant										
99		ED-WA / ID / AN	2,177,659	153,179	0	2,024,480	2,177,659	0	0	0	0	0
99		GD-WA / ID / AN	1,134,282	0	0	0	0	1,134,282	0	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	410,126	0	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	194,058	0	0	153,451	153,451	40,607	0	0	0	0
		TOTAL ACCOUNT	3,916,125	153,179	0	2,177,931	2,331,110	1,174,889	410,126	0	0	410,126
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	1,483,494	671,154	0	812,340	1,483,494	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	46,440	0	0	0	0	0	46,440	0	0	46,440
8		GD-AA	1,271,412	0	0	0	0	897,299	0	0	0	374,113
7		CD-AA	34,529,783	0	0	24,993,693	24,993,693	6,725,366	0	0	0	2,810,724
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	37,331,129	671,154	0	25,806,033	26,477,187	7,622,665	46,440	3,184,837	0	3,231,277
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	269,159	0	0	269,159	269,159	0	0	0	0	0
99		GD-WA / ID / AN	19,337	0	0	0	0	19,337	0	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	1,231	0	0	1,231
8		GD-AA	103,741	0	0	0	0	73,215	0	0	0	30,526
7		CD-AA	2,759,271	0	0	1,997,243	1,997,243	537,423	0	0	0	224,605
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,152,739	0	0	2,266,402	2,266,402	629,975	1,231	255,131	0	256,362
		TOTAL	44,399,993	824,333	0	30,250,366	31,074,699	9,427,529	457,797	3,439,968	0	3,897,765

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

AVISTA UTILITIES

Gas-North 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:

Account	Description	Electric	Gas North	Oregon Gas
G-ALL 7	Elec/Gas North/Oregon 4-Factor	100.000%	19.477%	8.140%
G-ALL 8	Gas North/Oregon 4-Factor	100.000%	70.575%	29.425%
G-ALL 9	Elec/Gas North 4-Factor	100.000%	20.925%	0.000%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

Report ID:
C-WKC-12A

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

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS RATE OF RETURN		G-ROR-12A
For Twelve Months Ended November 30, 2011		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	19,821,251	11,965,314	7,855,937
		Adjustments			
		Adjusted Gas Net Operating Income	19,821,251	11,965,314	7,855,937
G-APL		Gas Net Adjusted Rate Base	301,179,966	194,847,245	106,332,721
		RATE OF RETURN	6.581%	6.141%	7.388%