

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended January 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	5,347,773	3,560,905	1,786,868
		Adjustments			
		Adjusted Gas Net Operating Income	5,347,773	3,560,905	1,786,868
G-APL		Gas Net Adjusted Rate Base	318,070,518	208,714,675	109,355,843
		RATE OF RETURN	1.681%	1.706%	1.634%

RESULTS OF OPERATIONS		Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES		
For Month Ended January 31, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2011	100.000%	69.580%	30.420%
2	Input	Number of Customers Percent	01-31-2012	224,821 100.000%	149,295 66.406%	75,526 33.594%
3	G-OPS	Direct Distribution Operating Expense Percent		619,330 100.000%	371,030 59.908%	248,300 40.092%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct O & M Accounts 798 - 894		4,111,478	2,773,192	1,338,286
		Direct O & M Accounts 901 - 935		14,127,845	10,042,316	4,085,529
		Total		18,239,323	12,815,508	5,423,815
		Percentage		100.000%	70.263%	29.737%
		Direct Labor				
		Amount: Accounts 798 - 894		6,075,404	3,914,087	2,161,317
		Amount: Accounts 901 - 935		2,672,735	2,070,415	602,320
		Total		8,748,139	5,984,502	2,763,637
		Percentage		100.000%	68.409%	31.591%
		Total Number of Customers		224,556	149,161	75,395
		Percentage		100.000%	66.425%	33.575%
		Total Direct Plant		308,463,462	201,271,418	107,192,044
		Percentage		100.000%	65.250%	34.750%
4		Total Four Factor Allocators		400.000%	270.346%	129.654%
		Percent		100.000%	67.587%	32.413%

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended January 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased	01-31-2012	40,269,626	28,345,789	11,923,837	
		Percent		100.000%	70.390%	29.610%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		66,341,282	58,626,203	5,247,466	2,467,613
		Direct O & M Accts 901 - 935		58,793,117	39,254,919	16,142,401	3,395,797
		Direct O & M Accts 901 - 905 Utility 9 Only		1,408,245	867,690	540,555	XXXXXX
		Adjustments		0			
		Total		126,542,644	98,748,812	21,930,422	5,863,410
		Percentage		100.000%	78.036%	17.330%	4.634%
		Direct Labor Accts 500 - 894		54,372,404	43,317,908	7,642,727	3,411,769
		Direct Labor Accts 901 - 935		4,295,024	3,049,259	223,754	1,022,011
		Direct Labor Accts 901 - 905 Utility 9 Only		5,547,864	3,418,316	2,129,548	XXXXXX
		Total		64,215,292	49,785,483	9,996,029	4,433,780
		Percentage		100.000%	77.529%	15.566%	6.905%
		Number of Customers at		681,193	360,451	224,556	96,186
		Percentage		99.999%	52.914%	32.965%	14.120%
		Net Direct Plant		2,469,357,528	1,967,998,952	338,164,005	163,194,571
		Percentage		100.000%	79.697%	13.694%	6.609%
		Total Percentages		399.999%	288.176%	79.555%	32.268%
7		Average (CD AA)		100.000%	72.044%	19.889%	8.067%

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RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended January 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		7,715,079	0	5,247,466	2,467,613
	Direct O & M Accts 901 - 935		19,538,198	0	16,142,401	3,395,797
	Direct O & M Accts 901 - 905 Utility 9 Only		540,555	0	540,555	XXXXXX
	Total		27,793,832	0	21,930,422	5,863,410
	Percentage		100.000%	0.000%	78.904%	21.096%
	Direct Labor Accts 580 - 894		11,054,496	0	7,642,727	3,411,769
	Direct Labor Accts 901 - 935		1,245,765	0	223,754	1,022,011
	Direct Labor Accts 901 - 905 Utility 9 Only		2,129,548	0	2,129,548	XXXXXX
	Total		14,429,809	0	9,996,029	4,433,780
	Percentage		100.000%	0.000%	69.273%	30.727%
	Number of Customers at		320,742	0	224,556	96,186
	Percentage		100.000%	0.000%	70.011%	29.989%
	Net Direct Plant		494,275,971	0	331,833,422	162,442,549
	Percentage		100.000%	0.000%	67.135%	32.865%
	Total Percentages		400.000%	0.000%	285.324%	114.676%
8	Average (GD AA)		100.000%	0.000%	71.331%	28.669%
Input	Elec/Gas North 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		63,873,669	58,626,203	5,247,466	0
	Direct O & M Accts 901 - 935		55,397,320	39,254,919	16,142,401	0
	Adjustments		0	0	0	0
	Total		119,270,989	97,881,122	21,389,867	0
	Percentage		100.000%	82.066%	17.934%	0.000%
	Direct Labor Accts 580 - 894		50,960,635	43,317,908	7,642,727	0
	Direct Labor Accts 901 - 935		3,273,013	3,049,259	223,754	0
	Total		54,233,648	46,367,167	7,866,481	0
	Percentage		100.000%	85.495%	14.505%	0.000%
	Number of Customers at		585,007	360,451	224,556	0
	Percentage		100.000%	61.615%	38.385%	0.000%
	Net Direct Plant		2,283,393,565	1,951,560,143	331,833,422	0
	Percentage		100.000%	85.468%	14.532%	0.000%
	Total Percentages		400.000%	314.644%	85.356%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.661%	21.339%	0.000%

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended January 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2010	100.000%	0.000%	80.500%	19.500%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2011	378,337,806	254,537,052	123,800,754	
			100.000%	67.278%	32.722%	
11	Book Depreciation Percent		1,151,265	759,008	392,257	
			100.000%	65.928%	34.072%	
12	Net Gas Plant (before DFIT) Percent		362,715,146	238,595,204	124,119,942	
			100.000%	65.780%	34.220%	
13	G-PLT Net Gas General Plant Percent		37,836,594	26,481,013	11,355,581	
			100.000%	69.988%	30.012%	
14	Net Allocated Schedule M's Percent		-1,738,847	-1,151,052	-587,795	
			100.000%	66.196%	33.804%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	22,611,022	0	22,611,022	15,360,092	0	15,360,092	7,250,930	0	7,250,930
99	4812XX	Commercial - Firm & Interruptible	11,621,342	0	11,621,342	8,198,906	0	8,198,906	3,422,436	0	3,422,436
99	4813XX	Industrial-Firm	410,342	0	410,342	235,969	0	235,969	174,373	0	174,373
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	653,632	0	653,632	913,793	0	913,793	(260,161)	0	(260,161)
99	484000	Interdepartmental Revenue	46,977	0	46,977	41,959	0	41,959	5,018	0	5,018
		TOTAL SALES TO ULTIMATE CUSTOMERS	35,343,315	0	35,343,315	24,750,719	0	24,750,719	10,592,596	0	10,592,596
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	11,254,977	0	11,254,977	7,922,378	0	7,922,378	3,332,599	0	3,332,599
99	488000	Miscellaneous Service Revenues	2,911	0	2,911	1,835	0	1,835	1,076	0	1,076
99	489300	Transportation For Others	399,899	0	399,899	362,250	0	362,250	37,649	0	37,649
99	493000	Rent from Gas Property	230	0	230	230	0	230	0	0	0
4	495000	Other Gas Revenues	504,310	2,005	506,315	356,260	1,355	357,615	148,050	650	148,700
		TOTAL OTHER OPERATING REVENUES	12,162,327	2,005	12,164,332	8,642,953	1,355	8,644,308	3,519,374	650	3,520,024
		TOTAL GAS REVENUES	47,505,642	2,005	47,507,647	33,393,672	1,355	33,395,027	14,111,970	650	14,112,620
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	22,325,189	0	22,325,189	15,681,621	0	15,681,621	6,643,568	0	6,643,568
6	808XXX	Net Natural Gas Storage Transactions	8,621,123	0	8,621,123	6,068,409	0	6,068,409	2,552,714	0	2,552,714
6	811000	Gas Used for Products Extraction	115,994	0	115,994	81,648	0	81,648	34,346	0	34,346
10	813000	Other Gas Expenses	0	97,364	97,364	0	65,505	65,505	0	31,859	31,859
99	813010	Gas Technology Institute (GTI) Expenses	16,750	0	16,750	12,135	0	12,135	4,615	0	4,615
		TOTAL PRODUCTION EXPENSES	31,079,056	97,364	31,176,420	21,843,813	65,505	21,909,318	9,235,243	31,859	9,267,102
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	222	222	0	154	154	0	68	68
1	824000	Other Expenses	0	49,950	49,950	0	34,755	34,755	0	15,195	15,195
1	837000	Other Equipment	0	34,558	34,558	0	24,045	24,045	0	10,513	10,513
		TOTAL UNDERGROUND STORAGE OPER EXP	0	84,730	84,730	0	58,954	58,954	0	25,776	25,776
G-DEPX		Depreciation Expense-Underground Storage	0	51,891	51,891	0	36,106	36,106	0	15,785	15,785
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	2,304	2,304	0	1,603	1,603	0	701	701
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	54,214	54,214	0	37,722	37,722	0	16,492	16,492
		TOTAL UNDERGROUND STORAGE EXPENSES	0	138,944	138,944	0	96,676	96,676	0	42,268	42,268

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	13,280	72,927	86,207	6,354	43,689	50,043	6,926	29,238	36,164
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	121,062	75,617	196,679	92,986	45,301	138,287	28,076	30,316	58,392
3	875000	Measuring & Reg Sta Exp-General	21,385	0	21,385	15,402	0	15,402	5,983	0	5,983
3	876000	Measuring & Reg Sta Exp-Industrial	1,234	0	1,234	1,234	0	1,234	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	11,416	0	11,416	5,131	0	5,131	6,285	0	6,285
3	878000	Meter & House Regulator Expenses	38,132	0	38,132	29,956	0	29,956	8,176	0	8,176
3	879000	Customer Installation Expenses	115,202	5,305	120,507	58,414	3,178	61,592	56,788	2,127	58,915
3	880000	Other Expenses	67,957	48,862	116,819	39,823	29,272	69,095	28,134	19,590	47,724
3	881000	Rents	0	1,202	1,202	0	720	720	0	482	482
MAINTENANCE											
3	885000	Supervision & Engineering	5,530	(753)	4,777	1,605	(451)	1,154	3,925	(302)	3,623
3	887000	Mains	91,611	(250)	91,361	76,180	(150)	76,030	15,431	(100)	15,331
3	889000	Measuring & Reg Sta Exp-General	4,688	0	4,688	5,091	0	5,091	(403)	0	(403)
3	890000	Measuring & Reg Sta Exp-Industrial	24,367	0	24,367	6,905	0	6,905	17,462	0	17,462
3	891000	Measuring & Reg Sta Exp-City Gate	4,994	0	4,994	4,926	0	4,926	68	0	68
3	892000	Services	64,194	4,553	68,747	13,336	2,728	16,064	50,858	1,825	52,683
3	893000	Meters & House Regulators	34,278	63,264	97,542	13,687	37,900	51,587	20,591	25,364	45,955
3	894000	Other Equipment	0	8,022	8,022	0	4,806	4,806	0	3,216	3,216
TOTAL DISTRIBUTION OPERATING EXP			619,330	278,749	898,079	371,030	166,993	538,023	248,300	111,756	360,056
G-DEPX		Depreciation Expense-Distribution	872,427	4,129	876,556	571,421	2,906	574,327	301,006	1,223	302,229
G-OTX		Taxes Other Than FIT	2,312,620	0	2,312,620	1,983,378	0	1,983,378	329,242	0	329,242
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			3,185,047	4,129	3,189,176	2,554,799	2,906	2,557,705	630,248	1,223	631,471
TOTAL DISTRIBUTION EXPENSES			3,804,377	282,878	4,087,255	2,925,829	169,899	3,095,728	878,548	112,979	991,527
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	28,964	28,964	0	19,234	19,234	0	9,730	9,730
2	902000	Meter Reading Expenses	154,120	4,926	159,046	135,957	3,271	139,228	18,163	1,655	19,818
G-903	903XXX	Customer Records & Collection Expenses	78,427	319,641	398,068	57,600	212,261	269,861	20,827	107,380	128,207
2	904000	Uncollectible Accounts	0	154,936	154,936	0	102,887	102,887	0	52,049	52,049
2	905000	Misc Customer Accounts	0	5,042	5,042	0	3,348	3,348	0	1,694	1,694
TOTAL CUSTOMER ACCOUNTS EXPENSES			232,547	513,509	746,056	193,557	341,001	534,558	38,990	172,508	211,498
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,425,923	8,299	1,434,222	1,143,944	5,511	1,149,455	281,979	2,788	284,767
2	909000	Advertising	527	11,976	12,503	527	7,953	8,480	0	4,023	4,023
2	910000	Misc Customer Service & Info Exp	0	11,680	11,680	0	7,756	7,756	0	3,924	3,924
TOTAL CUSTOMER SERVICE & INFO EXP			1,426,450	31,955	1,458,405	1,144,471	21,220	1,165,691	281,979	10,735	292,714

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	(891)	(891)	0	(592)	(592)	0	(299)	(299)
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	(891)	(891)	0	(592)	(592)	0	(299)	(299)
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	10,184	684,660	694,844	7,140	462,741	469,881	3,044	221,919	224,963
4	921000	Office Supplies & Expenses	341	78,536	78,877	341	53,080	53,421	0	25,456	25,456
4	922000	Admin. Expenses Transferred - Credit	0	(3,156)	(3,156)	0	(2,133)	(2,133)	0	(1,023)	(1,023)
4	923000	Outside Services Employed	0	211,083	211,083	0	142,665	142,665	0	68,418	68,418
4	924000	Property Insurance Premium	0	25,130	25,130	0	16,985	16,985	0	8,145	8,145
4	925XXX	Injuries and Damages	0	82,886	82,886	0	56,020	56,020	0	26,866	26,866
4	926XXX	Employee Pensions and Benefits	4,630	11,885	16,515	4,630	8,033	12,663	0	3,852	3,852
4	928000	Regulatory Commission Expenses	60,887	22,669	83,556	40,916	15,321	56,237	19,971	7,348	27,319
4	930000	Miscellaneous General Expenses	1,766	194,928	196,694	91	131,746	131,837	1,675	63,182	64,857
4	931000	Rents	932	18,245	19,177	873	12,331	13,204	59	5,914	5,973
4	935000	Maintenance of General Plant	20,119	167,382	187,501	12,872	113,128	126,000	7,247	54,254	61,501
		TOTAL ADMIN & GEN OPERATING EXP	98,859	1,494,248	1,593,107	66,863	1,009,917	1,076,780	31,996	484,331	516,327
G-DEPX		Depreciation Expense-General Plant	36,154	186,666	222,820	22,414	126,162	148,576	13,740	60,504	74,244
G-AMTX		Amortization Expense - General Plant - 303000	2,245	173	2,418	1,926	117	2,043	319	56	375
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	138,343	138,343	0	93,502	93,502	0	44,841	44,841
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	938	938	0	634	634	0	304	304
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	(104,578)	0	(104,578)	(104,578)	0	(104,578)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	44,520	0	44,520	44,520	0	44,520	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(21,659)	326,120	304,461	(35,718)	220,415	184,697	14,059	105,705	119,764
		TOTAL ADMIN & GENERAL EXPENSES	77,200	1,820,368	1,897,568	31,145	1,230,332	1,261,477	46,055	590,036	636,091
		TOTAL EXPENSES BEFORE FIT	36,619,630	2,884,127	39,503,757	26,138,815	1,924,041	28,062,856	10,480,815	960,086	11,440,901
		NET OPERATING INCOME BEFORE FIT			8,003,890			5,332,171			2,671,719
G-FIT		FEDERAL INCOME TAX			2,790,593			1,896,853			893,740
G-FIT		DEFERRED FEDERAL INCOME TAX			(130,971)			(123,476)			(7,495)
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(3,505)			(2,111)			(1,394)
		GAS NET OPERATING INCOME			5,347,773			3,560,905			1,786,868

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%		69.580%		30.420%		
G-ALL	2	Number of Customers		100.000%		66.406%		33.594%		
G-ALL	3	Direct Distribution Operating Expense		100.000%		59.908%		40.092%		
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		67.587%		32.413%		
G-ALL	6	Actual Therms Purchased		100.000%		70.390%		29.610%		
G-ALL	10	Actual Annual Throughput		100.000%		67.278%		32.722%		
G-ALL	99	Not Allocated		0.000%		0.000%		0.000%		

RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS
For Month Ended January 31, 2012
Average of Monthly Averages Basis

Report ID:
G-804-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	16,424,148	0	16,424,148	11,559,008	0	11,559,008	4,865,140	0	4,865,140
1	804001	Pipeline Demand Costs	2,359,037	0	2,359,037	1,641,418	0	1,641,418	717,619	0	717,619
1	804002	Transport Variable Charges	93,990	0	93,990	65,398	0	65,398	28,592	0	28,592
6	804010	Gas Costs - Fixed Hedge	(28,995)	0	(28,995)	(20,410)	0	(20,410)	(8,585)	0	(8,585)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	19,146	0	19,146	13,477	0	13,477	5,669	0	5,669
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	1,072,627	0	1,072,627	755,022	0	755,022	317,605	0	317,605
6	804700	Gas Costs - Offsystem Bookout	76,705	0	76,705	53,993	0	53,993	22,712	0	22,712
6	804711	Gas Costs - Offsystem Bookout Offset	(76,705)	0	(76,705)	(53,993)	0	(53,993)	(22,712)	0	(22,712)
6	804730	Gas Costs - Intracompany LDC Gas	1,458,855	0	1,458,855	1,026,888	0	1,026,888	431,967	0	431,967
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(1,101,609)	0	(1,101,609)	(771,390)	0	(771,390)	(330,219)	0	(330,219)
99	805120	Gas Expense - Rate Deferrals	2,027,990	0	2,027,990	1,412,210	0	1,412,210	615,780	0	615,780
		TOTAL PURCHASED GAS COSTS	22,325,189	0	22,325,189	15,681,621	0	15,681,621	6,643,568	0	6,643,568

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	6	Actual Therms Purchased	100.000%	70.390%	29.610%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-1A
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	78,427	319,641	398,068	57,600	212,261	269,861	20,827	107,380	128,207
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			78,427	319,641	398,068	57,600	212,261	269,861	20,827	107,380	128,207

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.406%	33.594%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.780%	34.220%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	21,727	8,299	30,026	13,290	5,511	18,801	8,437	2,788	11,225
99	908600	Public Purpose Tariff Rider Expense Offset	1,371,104	0	1,371,104	1,090,684	0	1,090,684	280,420	0	280,420
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	33,092	0	33,092	39,970	0	39,970	(6,878)	0	(6,878)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,425,923	8,299	1,434,222	1,143,944	5,511	1,149,455	281,979	2,788	284,767

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.406%	33.594%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended January 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.30%	52.30%
2	Cost of Debt		5.626%	5.796%
	Total Cost of Debt		2.942%	3.031%
	Total Weighted Cost		2.942%	3.031%
G-APL	Net Rate Base	318,070,518	208,714,675	109,355,843
	Interest Deduction for FIT Calculation	9,454,962	6,140,386	3,314,576
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-1A
FEDERAL INCOME TAXES--GAS	
For Month Ended January 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	47,507,647	33,395,027	14,112,620	
G-OPS	Operating & Maintenance Expense	35,955,906	25,282,732	10,673,174	
G-OPS	Book Deprec/Amort and Reg Amortizations	1,232,927	795,143	437,784	
G-OTX	Taxes Other than FIT	2,314,924	1,984,981	329,943	
	Net Operating Income Before FIT	8,003,890	5,332,171	2,671,719	
G-INT	Less: Interest Expense	787,914	511,699	276,215	
G-SCM	Schedule M Adjustments	757,146	599,108	158,038	
	Taxable Net Operating Income	7,973,122	5,419,580	2,553,542	
	Tax Rate	35%	35%	35%	
	Total Federal Income Tax	2,790,593	1,896,853	893,740	
G-DTE	Deferred FIT	(130,971)	(123,476)	(7,495)	
99	411400 Amortized Investment Tax Credit	(3,505)	(2,111)	(1,394)	
	Total FIT/Deferred FIT & ITC	2,656,117	1,771,266	884,851	
ALLOCATION RATIOS:					
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-SCM-1A
GAS SCHEDULE M ITEMS	
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX/AMTX		Book Depreciation & Amortization	910,826	382,159	1,292,985	595,761	259,440	855,201	315,065	122,719	437,784
12	997001	Contributions In Aid of Construction	0	55,969	55,969	0	36,816	36,816	0	19,153	19,153
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retirees Medical Accrual	0	80,289	80,289	0	54,265	54,265	0	26,024	26,024
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	926,381	0	926,381	640,820	0	640,820	285,561	0	285,561
4	997015	Airplane Lease Payments	0	8,540	8,540	0	5,772	5,772	0	2,768	2,768
12	997016	Redemption Expense Amortization	0	32,122	32,122	0	21,130	21,130	0	10,992	10,992
4	997020	FAS87 Current Pension Accrual	0	264,035	264,035	0	178,453	178,453	0	85,582	85,582
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	(60,141)	0	(60,141)	(60,141)	0	(60,141)	0	0	0
12	997032	Interest Rate Swaps	0	14,578	14,578	0	9,589	9,589	0	4,989	4,989
4	997033	DSM Tariff Rider	681,203	0	681,203	529,119	0	529,119	152,084	0	152,084
11	997049	Tax Depreciation	0	(2,164,865)	(2,164,865)	0	(1,427,252)	(1,427,252)	0	(737,613)	(737,613)
1	997055	Deferred Gas Exchange	0	(500,000)	(500,000)	0	(347,900)	(347,900)	0	(152,100)	(152,100)
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	33,092	0	33,092	39,970	0	39,970	(6,878)	0	(6,878)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	22,322	22,322	0	14,716	14,716	0	7,606	7,606
4	997081	Deferred Compensation	0	(41,630)	(41,630)	0	(28,136)	(28,136)	0	(13,494)	(13,494)
4	997082	Meal Disallowances	0	5,539	5,539	0	3,744	3,744	0	1,795	1,795
4	997083	Paid Time Off	0	43,482	43,482	0	29,388	29,388	0	14,094	14,094
2	997084	Customer Uncollectibles	0	58,615	58,615	0	38,924	38,924	0	19,691	19,691
TOTAL SCHEDULE M ADJUSTMENTS			2,495,991	(1,738,845)	757,146	1,750,159	(1,151,051)	599,108	745,832	(587,794)	158,038

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.406%	33.594%
G-ALL	3	Direct Distribution Operating Expense	100.000%	59.908%	40.092%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	6	Actual Therms Purchased	100.000%	70.390%	29.610%
G-ALL	11	Book Depreciation	100.000%	65.928%	34.072%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.780%	34.220%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	
For Month Ended January 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	445,001	294,573	150,428
99	410100	Deferred Federal Income Tax Exp	(543,226)	(390,050)	(153,176)
		SUBTOTAL	(98,225)	(95,477)	(2,748)
14	411100	Deferred Federal Income Tax Expense - Allocated	(21,163)	(14,009)	(7,154)
99	411100	Deferred Federal Income Tax Exp	(11,583)	(13,990)	2,407
		SUBTOTAL	(32,746)	(27,999)	(4,747)
		Total Deferred Federal Income Tax Expense	(130,971)	(123,476)	(7,495)

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.196%	33.804%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX		G-OTX-1A
For Month Ended January 31, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
16	408190	R&P Property Tax - Storage	0	2,304	2,304	0	1,603	1,603	0	701	701
		TOTAL UNDERGROUND STORAGE TAX	0	2,304	2,304	0	1,603	1,603	0	701	701
		DISTRIBUTION									
99	408110	State Excise Tax	927,650	0	927,650	927,650	0	927,650	0	0	0
99	408120	Municipal Occupation & License Tax	1,078,578	0	1,078,578	884,172	0	884,172	194,406	0	194,406
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	250,473	0	250,473	171,556	0	171,556	78,917	0	78,917
99	409100	State Income Tax	55,919	0	55,919	0	0	0	55,919	0	55,919
		TOTAL DISTRIBUTION TAX	2,312,620	0	2,312,620	1,983,378	0	1,983,378	329,242	0	329,242
		TOTAL TAXES OTHER THAN FIT	2,312,620	2,304	2,314,924	1,983,378	1,603	1,984,981	329,242	701	329,943

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
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RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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)	1,133,431	41,410	1,174,841	964,981	27,988	992,969	168,450	13,422	181,872
4	3031XX	Misc Intangible IT Plant (3031XX)	0	8,373,143	8,373,143	0	5,659,156	5,659,156	0	2,713,987	2,713,987
4		TOTAL INTANGIBLE PLANT	1,133,431	8,414,553	9,547,984	964,981	5,687,144	6,652,125	168,450	2,727,409	2,895,859
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,805	466,805	0	324,803	324,803	0	142,002	142,002
1	351XXX	Structures & Improvements	0	1,354,142	1,354,142	0	942,212	942,212	0	411,930	411,930
1	352XXX	Wells	0	18,343,725	18,343,725	0	12,763,564	12,763,564	0	5,580,161	5,580,161
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	11,418,357	11,418,357	0	7,944,893	7,944,893	0	3,473,464	3,473,464
1	355000	Measuring & Regulating Equipment	0	190,965	190,965	0	132,873	132,873	0	58,092	58,092
1	356000	Purification Equipment	0	407,617	407,617	0	283,620	283,620	0	123,997	123,997
1	357000	Other Equipment	0	1,478,607	1,478,607	0	1,028,815	1,028,815	0	449,792	449,792
		TOTAL UNDERGROUND STORAGE PLANT	0	34,704,695	34,704,695	0	24,147,527	24,147,527	0	10,557,168	10,557,168
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	89,013	0	89,013	64,343	0	64,343	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	782,535	22,254	804,789	514,435	15,665	530,100	268,100	6,589	274,689
6	376000	Mains	222,597,446	2,512,520	225,109,966	143,893,071	1,768,563	145,661,634	78,704,375	743,957	79,448,332
6	378000	Measuring & Reg Station Equip-General	5,139,486	57,440	5,196,926	3,118,082	40,432	3,158,514	2,021,404	17,008	2,038,412
6	379000	Measuring & Reg Station Equip-City Gate	5,880,801	60,967	5,941,768	1,736,060	42,915	1,778,975	4,144,741	18,052	4,162,793
6	380000	Services	144,176,826	0	144,176,826	96,726,883	0	96,726,883	47,449,943	0	47,449,943
6	381000	Meters	62,900,096	0	62,900,096	42,205,978	0	42,205,978	20,694,118	0	20,694,118
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	2,838,057	0	2,838,057	2,233,119	0	2,233,119	604,938	0	604,938
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	444,468,493	2,653,181	447,121,674	290,493,069	1,867,575	292,360,644	153,975,424	785,606	154,761,030

RESULTS OF OPERATIONS		Report ID: G-PLT-1A
GAS UTILITY PLANT		
For Month Ended January 31, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
GENERAL PLANT											
4	389XXX	Land & Land Rights	670,908	847,043	1,517,951	577,609	572,491	1,150,100	93,299	274,552	367,851
4	390XXX	Structures & Improvements	4,306,243	12,343,063	16,649,306	3,284,257	8,342,306	11,626,563	1,021,986	4,000,757	5,022,743
4	391XXX	Office Furniture & Equipment	0	8,862,262	8,862,262	0	5,989,737	5,989,737	0	2,872,525	2,872,525
4	392XXX	Transportation Equipment	6,094,920	1,502,727	7,597,647	4,451,772	1,015,648	5,467,420	1,643,148	487,079	2,130,227
4	393000	Stores Equipment	155,008	312,004	467,012	114,822	210,874	325,696	40,186	101,130	141,316
4	394000	Tools, Shop & Garage Equipment	1,489,482	2,375,105	3,864,587	1,042,584	1,605,262	2,647,846	446,898	769,843	1,216,741
4	395000	Laboratory Equipment	94,114	287,682	381,796	70,982	194,436	265,418	23,132	93,246	116,378
4	396XXX	Power Operated Equipment	3,705,968	779,151	4,485,119	2,748,629	526,605	3,275,234	957,339	252,546	1,209,885
4	397XXX	Communications Equipment	1,913,485	4,498,103	6,411,588	618,170	3,040,133	3,658,303	1,295,315	1,457,970	2,753,285
4	398000	Miscellaneous Equipment	19	78,722	78,741	8	53,206	53,214	11	25,516	25,527
TOTAL GENERAL PLANT			18,430,147	31,865,862	50,316,009	12,908,833	21,550,698	34,459,531	5,521,314	10,335,164	15,856,478
TOTAL PLANT IN SERVICE			464,032,071	77,658,291	541,690,362	304,366,883	53,252,944	357,619,827	159,665,188	24,405,347	184,070,535
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	11,932,900	11,932,900	0	8,302,912	8,302,912	0	3,629,988	3,629,988
G-ADEP		Distribution Plant	149,185,013	1,428,329	150,613,342	99,064,791	1,005,401	100,070,192	50,120,222	422,928	50,543,150
G-ADEP		General Plant	4,438,593	8,009,885	12,448,478	2,543,443	5,413,640	7,957,083	1,895,150	2,596,245	4,491,395
TOTAL ACCUMULATED DEPRECIATION			153,623,606	21,371,114	174,994,720	101,608,234	14,721,953	116,330,187	52,015,372	6,649,161	58,664,533
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	117,302	8,282	125,584	78,124	5,598	83,722	39,178	2,684	41,862
G-AAMT		Misc IT Intangible Plant - 3031XX	0	3,584,789	3,584,789	0	2,422,852	2,422,852	0	1,161,937	1,161,937
G-AAMT		Underground Storage	0	239,187	239,187	0	166,426	166,426	0	72,761	72,761
G-AAMT		General Plant - 390200, 396200	4,609	26,328	30,937	3,641	17,794	21,435	968	8,534	9,502
TOTAL ACCUMULATED AMORTIZATION			121,911	3,858,586	3,980,497	81,765	2,612,670	2,694,435	40,146	1,245,916	1,286,062
TOTAL ACCUMULATED DEPR/AMORT			153,745,517	25,229,700	178,975,217	101,689,999	17,334,623	119,024,622	52,055,518	7,895,077	59,950,595
NET GAS UTILITY PLANT before DFIT			310,286,554	52,428,591	362,715,145	202,676,884	35,918,321	238,595,205	107,609,670	16,510,270	124,119,940
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(59,799,780)	(59,799,780)	0	(39,336,295)	(39,336,295)	0	(20,463,485)	(20,463,485)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(6,027,675)	(6,027,675)	0	(4,066,841)	(4,066,841)	0	(1,960,834)	(1,960,834)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,339,208)	(1,339,208)	0	(880,931)	(880,931)	0	(458,277)	(458,277)
TOTAL ACCUMULATED DFIT			0	(67,166,663)	(67,166,663)	0	(44,284,067)	(44,284,067)	0	(22,882,596)	(22,882,596)
NET GAS UTILITY PLANT			310,286,554	(14,738,072)	295,548,482	202,676,884	(8,365,746)	194,311,138	107,609,670	(6,372,326)	101,237,344
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.580%			30.420%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			67.587%			32.413%	
G-ALL	6	Actual Therms Purchased		100.000%			70.390%			29.610%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			65.780%			34.220%	

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	310,286,554	(14,738,072)	295,548,482	202,676,884	(8,365,746)	194,311,138	107,609,670	(6,372,326)	101,237,344
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,987,674	3,987,674	0	1,743,390	1,743,390
1	164100	Gas Inventory--Jackson Prairie	0	16,562,902	16,562,902	0	11,524,467	11,524,467	0	5,038,435	5,038,435
4	252000	Customer Advances	(87,242)	0	(87,242)	(21,182)	0	(21,182)	(66,060)	0	(66,060)
99	235199	Customer Deposits	(1,087,422)	0	(1,087,422)	(1,087,422)	0	(1,087,422)	0	0	0
C-WKC		Working Capital	0	1,402,734	1,402,734	0	0	0	0	1,402,734	1,402,734
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(1,174,664)	23,696,700	22,522,036	(1,108,604)	15,512,141	14,403,537	(66,060)	8,184,559	8,118,499
		NET RATE BASE	309,111,890	8,958,628	318,070,518	201,568,280	7,146,395	208,714,675	107,543,610	1,812,233	109,355,843

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	890,740	890,740											
Hydro (ED-AN)	734,960	734,960											
Other (ED-AN)	688,438	688,438											
Total Electric Production	2,314,138	2,314,138											
Electric Transmission													
ED-AN	886,420	886,420											
Total Electric Transmission	886,420	886,420											
Electric Distribution													
ED-ID	912,168	912,168											
ED-WA	1,687,798	1,687,798											
Total Electric Distribution	2,599,966	2,599,966											
Gas Underground Storage													
1 GD-AN	51,891		51,891			51,891	51,891		36,106	36,106		15,785	15,785
GD-OR	9,379			9,379									
Total Gas Underground Storage	61,270		51,891	9,379		51,891	51,891		36,106	36,106		15,785	15,785
Gas Distribution													
6 GD-AN	4,129		4,129						2,906	2,906		1,223	1,223
GD-ID	301,006		301,006		301,006	301,006					301,006		301,006
GD-WA	571,421		571,421		571,421	571,421		571,421		571,421			
GD-OR	311,735			311,735									
Total Gas Distribution	1,188,291		876,556	311,735		876,556	876,556		571,421	2,906		301,006	1,223
Total Gas Distribution													302,229
General Plant													
ED-AN	214,443	214,443											
ED-ID	23,610	23,610											
ED-WA	61,841	61,841											
7,4 CD-AA	824,876	594,273	164,060	66,543		164,060	164,060		110,883	110,883		53,177	53,177
9,4 CD-AN	49,329	38,803	10,526			10,526	10,526		7,114	7,114		3,412	3,412
9 CD-ID	34,939	27,483	7,456		7,456	7,456					7,456		7,456
9 CD-WA	13,003	10,228	2,775		2,775	2,775		2,775		2,775			
8,4 GD-AA	13,202		9,417	3,785		9,417	9,417		6,365	6,365		3,052	3,052
4 GD-AN	2,663		2,663			2,663		1,800	1,800			863	863
GD-ID	6,284		6,284		6,284	6,284					6,284		6,284
GD-WA	19,639		19,639		19,639	19,639		19,639		19,639			
GD-OR	21,043			21,043									
Total General Plant	1,284,872	970,681	222,820	91,371		36,154	186,666	222,820	22,414	126,162	148,576	13,740	60,504
Total Depreciation Expense	8,334,957	6,771,205	1,151,267	412,485		908,581	242,686	1,151,267	593,835	165,174	759,009	314,746	77,512

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	System Contract Demand	69.580%	30.420%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.587%	32.413%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased	70.390%	29.610%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,453	76,453												
Misc Intangible PIt (303000)	ED-AN	7,166	7,166												
Total Production/Transmission		83,619	83,619												
Distribution															
Franchises (302000)	ED-WA	2,009	2,009												
Misc Intangible PIt (303000)	ED-WA	237	237												
Total Distribution		2,246	2,246												
General Plant - 303000															
9,4	CD-AN	809	636	173					117	117		56	56		
	GD-ID	319		319	319								319		
	GD-WA	1,926		1,926	1,926			1,926		1,926					
	GD-OR	647			647										
Total General Plant - 303000		3,701	636	2,418	647	2,245	173	2,418	1,926	117	2,043	319	56	375	
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	601,250	433,165	119,582	48,503		119,582	119,582		80,822	80,822		38,760	38,760	
	ED-AN	17,286	17,286												
	ED-WA	20,344	20,344												
8,4	GD-AA	26,032		18,569	7,463		18,569	18,569		12,550	12,550		6,019	6,019	
4	GD-AN	192		192			192	192		130	130		62	62	
	GD-OR	794			794										
Total Miscellaneous IT Intangible Plant - 3031XX		665,898	470,795	138,343	56,760		138,343	138,343		93,502	93,502		44,841	44,841	
Gas Underground Storage															
1	GD-AN	19		19			19	19		13	13		6	6	
Total Gas Underground Storage		19		19			19	19		13	13		6	6	
General Plant - 390200, 396200															
7,4	CD-AA	4,713	3,395	938	380		938	938		634	634		304	304	
4	ED-AN	745	745												
	GD-OR	362			362										
Total General Plant- 390200, 396200		5,820	4,140	938	742		938	938		634	634		304	304	
Total Amortization Expense		761,303	561,436	141,718	58,149		2,245	139,473	141,718	1,926	94,266	96,192	319	45,207	45,526

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
Service -							
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	System Contract Demand	69.580%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.587%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%			30.420%
							32.413%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	270,637,817	270,637,817												
Hydro (ED-AN)	107,591,482	107,591,482												
Other (ED-AN)	71,662,747	71,662,747												
Total Electric Production	449,892,046	449,892,046												
Electric Transmission														
ED-AN	174,526,649	174,526,649												
Total Electric Transmission	174,526,649	174,526,649												
Electric Distribution														
ED-ID	133,681,134	133,681,134												
ED-WA	214,965,293	214,965,293												
Total Electric Distribution	348,646,427	348,646,427												
Gas Underground Storage														
1 GD-AN	11,932,900		11,932,900			11,932,900				8,302,912			8,302,912	
GD-OR	301,025			301,025										
Total Gas Underground Storage	12,233,925		11,932,900	301,025		11,932,900				8,302,912			8,302,912	3,629,988
Gas Distribution														
6 GD-AN	1,428,329		1,428,329											
GD-ID	50,120,222		50,120,222			50,120,222								
GD-WA	99,064,791		99,064,791			99,064,791			99,064,791					
GD-OR	85,660,712			85,660,712										
Total Gas Distribution	236,274,054		150,613,342	85,660,712		149,185,013	1,428,329	150,613,342		99,064,791	1,005,401	100,070,192		50,120,222
General Plant														
ED-AN	31,795,971	31,795,971												
ED-ID	6,033,761	6,033,761												
ED-WA	10,018,307	10,018,307												
7,4 CD-AA	20,268,689	14,602,374	4,031,240	1,635,075		4,031,240	4,031,240			2,724,594	2,724,594		1,306,646	1,306,646
9,4 CD-AN	10,582,084	8,323,973	2,258,111			2,258,111	2,258,111			1,526,189	1,526,189		731,922	731,922
9 CD-ID	4,292,652	3,376,643	916,009			916,009	916,009					916,009		916,009
9 CD-WA	1,893,000	1,489,053	403,947			403,947	403,947		403,947		403,947			403,947
8,4 GD-AA	1,156,231		824,751	331,480		824,751	824,751			557,424	557,424		267,327	267,327
4 GD-AN	895,783		895,783			895,783	895,783			605,433	605,433		290,350	290,350
GD-ID	979,141		979,141			979,141	979,141					979,141		979,141
GD-WA	2,139,496		2,139,496			2,139,496	2,139,496		2,139,496		2,139,496			2,139,496
GD-OR	3,316,595			3,316,595										
Total General Plant	93,371,710	75,640,082	12,448,478	5,283,150		4,438,593	8,009,885	12,448,478		2,543,443	5,413,640	7,957,083		1,895,150
Total Accumulated Depreciation	1,314,944,811	1,048,705,204	174,994,720	91,244,887		153,623,606	21,371,114	174,994,720		101,608,234	14,721,953	116,330,187		52,015,372

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	System Contract Demand	30.420%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	32.413%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased	29.610%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Month Ended January 31, 2012
 Average of Monthly Averages Basis

Report ID:
G-AAAMT-1A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	5,588,058	5,588,058												
Misc Intangible PIt (303000)	ED-AN	519,868	519,868												
Total Production/Transmission		6,107,926	6,107,926												
Distribution															
Franchises (302000)	ED-WA	49,651	49,651												
Misc Intangible PIt (303000)	ED-WA	19,619	19,619												
Total Distribution		69,270	69,270												
General Plant - 303000															
9,4	CD-AN	38,811	30,529	8,282		8,282	8,282		5,598	5,598		2,684	2,684		
	GD-ID	39,178		39,178	39,178		39,178				39,178		39,178		
	GD-WA	78,124		78,124	78,124		78,124	78,124		78,124					
	GD-OR	41,241			41,241										
Total General Plant - 303000		197,354	30,529	125,584	41,241		117,302	8,282	125,584	78,124	5,598	83,722	39,178	2,684	41,862
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	16,432,118	11,838,355	3,268,184	1,325,579		3,268,184	3,268,184		2,208,868	2,208,868		1,059,316	1,059,316	
	ED-AN	719,447	719,447												
	ED-WA	156,777	156,777												
8,4	GD-AA	425,619		303,598	122,021		303,598	303,598		205,193	205,193		98,405	98,405	
4	GD-AN	13,007		13,007			13,007	13,007		8,791	8,791		4,216	4,216	
	GD-OR	43,065			43,065										
Total Miscellaneous IT Intangible Plant - 3031XX		17,790,033	12,714,579	3,584,789	1,490,665		3,584,789	3,584,789		2,422,852	2,422,852		1,161,937	1,161,937	
Gas Underground Storage															
1	GD-AN	239,187		239,187			239,187	239,187		166,426	166,426		72,761	72,761	
Total Gas Underground Storage		239,187		239,187			239,187	239,187		166,426	166,426		72,761	72,761	
General Plant - 390200, 396200															
7,4	CD-AA	132,376	95,369	26,328	10,679		26,328	26,328		17,794	17,794		8,534	8,534	
9	CD-ID	4,537	3,569	968			968	968				968		968	
9	CD-WA	8,332	6,554	1,778			1,778	1,778	1,778		1,778				
4	ED-AN	35,316	35,316												
	ED-WA	110,678	110,678												
	GD-WA	1,863		1,863			1,863	1,863		1,863		1,863			
	GD-OR	45,017			45,017										
Total General Plant - 390200, 396200		338,119	251,486	30,937	55,696		4,609	26,328	30,937	3,641	17,794	21,435	968	8,534	9,502
Total Accumulated Amortization		24,741,889	19,173,790	3,980,497	1,587,602		121,911	3,858,586	3,980,497	81,765	2,612,670	2,694,435	40,146	1,245,916	1,286,062

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	System Contract Demand	69.580%		30.420%				
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.587%		32.413%				
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%									

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

***** 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
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	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	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768	317,768
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0	0
		TOTAL ACCOUNT	6,479,350	370,266	706,204	3,095,087	4,171,557	577,609	93,299	847,042	1,517,950	472,075	317,768	789,843
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	5,733,904	487,645	1,970,891	3,275,368	5,733,904	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,881,304	0	0	0	0	1,881,304	0	0	1,881,304	0	0	0
99		GD-OR / AS	3,311,870	0	0	0	0	0	0	0	0	3,311,870	0	3,311,870
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	56,369,547	0	0	40,610,877	40,610,877	0	0	11,211,339	11,211,339	0	4,547,331	4,547,331
9		CD-WA / ID / AN	16,667,432	5,171,643	3,767,302	4,171,824	13,110,769	1,402,953	1,021,986	1,131,724	3,556,663	0	0	0
		TOTAL ACCOUNT	83,964,057	5,659,288	5,738,193	48,058,069	59,455,550	3,284,257	1,021,986	12,343,063	16,649,306	3,311,870	4,547,331	7,859,201
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,250,977	990,106	0	2,260,871	3,250,977	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	429,446	0	0	0	0	0	0	306,328	306,328	0	123,118	123,118
7		CD-AA	43,018,424	0	0	30,992,194	30,992,194	0	0	8,555,934	8,555,934	0	3,470,296	3,470,296
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	46,698,847	990,106	0	33,253,065	34,243,171	0	0	8,862,262	8,862,262	0	3,593,414	3,593,414
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	16,659,443	7,427,829	2,948,649	6,282,965	16,659,443	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,767,844	0	0	0	0	4,178,742	1,483,541	1,105,561	6,767,844	0	0	0
99		GD-OR / AS	2,403,529	0	0	0	0	0	0	0	0	2,403,529	0	2,403,529
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	381,687	381,687	0	0	105,371	105,371	0	42,739	42,739
9		CD-WA / ID / AN	3,394,865	1,006,457	588,351	1,075,626	2,670,434	273,030	159,607	291,794	724,431	0	0	0
		TOTAL ACCOUNT	29,755,478	8,434,286	3,537,000	7,740,278	19,711,564	4,451,772	1,643,148	1,502,726	7,597,646	2,403,529	42,739	2,446,268

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

***** 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	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	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	1,793,617	112,615	148,135	1,150,127	1,410,877	30,550	40,186	312,004	382,740	0	0	0
		TOTAL ACCOUNT	2,330,444	123,354	162,880	1,519,972	1,806,206	114,821	40,186	312,004	467,011	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,215,759	1,151,597	370,781	1,693,381	3,215,759	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,891,541	0	0	0	0	1,034,905	444,947	411,689	1,891,541	0	0	0
99		GD-OR / AS	887,820	0	0	0	0	0	0	0	0	887,820	0	887,820
8		GD-AA	1,121,448	0	0	0	0	0	0	799,940	799,940	0	321,508	321,508
7		CD-AA	5,571,212	0	0	4,013,724	4,013,724	0	0	1,108,058	1,108,058	0	449,430	449,430
9		CD-WA / ID / AN	304,829	28,306	7,191	204,284	239,781	7,679	1,951	55,418	65,048	0	0	0
		TOTAL ACCOUNT	12,992,609	1,179,903	377,972	5,911,389	7,469,264	1,042,584	446,898	2,375,105	3,864,587	887,820	770,938	1,658,758
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,047,345	175,888	95,422	776,035	1,047,345	0	0	0	0	0	0	0
99		GD-WA / ID / AN	210,157	0	0	0	0	68,391	22,304	119,462	210,157	0	0	0
99		GD-OR / AS	187,966	0	0	0	0	0	0	0	0	187,966	0	187,966
8		GD-AA	82,554	0	0	0	0	0	0	58,887	58,887	0	23,667	23,667
7		CD-AA	355,663	0	0	256,234	256,234	0	0	70,738	70,738	0	28,691	28,691
9		CD-WA / ID / AN	196,889	9,552	3,049	142,274	154,875	2,591	827	38,596	42,014	0	0	0
		TOTAL ACCOUNT	2,080,574	185,440	98,471	1,174,543	1,458,454	70,982	23,131	287,683	381,796	187,966	52,358	240,324

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****					
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	34,677,159	16,555,516	8,575,491	9,546,152	34,677,159	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,047,177	0	0	0	0	2,675,608	846,761	524,808	4,047,177	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	554,036	0	0	399,150	399,150	0	0	110,192	110,192	0	44,694	
9		CD-WA / ID / AN	1,535,911	269,171	407,616	531,376	1,208,163	73,020	110,577	144,151	327,748	0	0	
		TOTAL ACCOUNT	40,858,117	16,824,687	8,983,107	10,476,678	36,284,472	2,748,628	957,338	779,151	4,485,117	43,834	44,694	88,528
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	43,985,345	6,481,667	2,725,760	34,777,918	43,985,345	0	0	0	0	0	0	
99		GD-WA / ID / AN	953,261	0	0	0	0	519,102	434,159	0	953,261	0	0	
99		GD-OR / AS	954,809	0	0	0	0	0	0	0	0	954,809	0	
8		GD-AA	992,892	0	0	0	0	0	0	708,240	708,240	0	284,652	
7		CD-AA	11,209,240	0	0	8,075,585	8,075,585	0	0	2,229,406	2,229,406	0	904,249	
9		CD-WA / ID / AN	11,812,556	365,190	3,174,441	5,752,244	9,291,875	99,068	861,156	1,560,457	2,520,681	0	0	
		TOTAL ACCOUNT	69,908,103	6,846,857	5,900,201	48,605,747	61,352,805	618,170	1,295,315	4,498,103	6,411,588	954,809	1,188,901	2,143,710
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	13,158	0	2,299	10,859	13,158	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	390,403	0	0	281,262	281,262	0	0	77,647	77,647	0	31,494	
9		CD-WA / ID / AN	5,129	31	41	3,963	4,035	8	11	1,075	1,094	0	0	
		TOTAL ACCOUNT	411,057	31	2,340	296,084	298,455	8	11	78,722	78,741	2,367	31,494	33,861
		TOTAL GENERAL PLANT	295,478,636	40,614,218	25,506,368	160,130,912	226,251,498	12,908,831	5,521,312	31,885,861	50,316,004	8,321,497	10,589,637	18,911,134

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.889%	8.067%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	71.331%	28.669%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.661%	21.339%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,001,201	153,179	0	1,848,022	2,001,201	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,133,431	0	0	0	0	964,981	168,450	0	1,133,431	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
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	194,058	0	0	152,648	152,648	0	0	41,410	41,410	0	0	0
		TOTAL ACCOUNT	3,738,816	153,179	0	2,000,670	2,153,849	964,981	168,450	41,410	1,174,841	410,126	0	410,126
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,029,783	1,238,649	0	791,134	2,029,783	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	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
8		GD-AA	1,561,912	0	0	0	0	0	0	1,114,127	1,114,127	0	447,785	447,785
7		CD-AA	34,044,004	0	0	24,526,662	24,526,662	0	0	6,771,012	6,771,012	0	2,746,330	2,746,330
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	37,682,139	1,238,649	0	25,317,796	26,556,445	0	0	7,885,139	7,885,139	46,440	3,194,115	3,240,555
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	248,546	0	0	248,546	248,546	0	0	0	0	0	0	0
99		GD-WA / ID / AN	19,337	0	0	0	0	0	0	19,337	19,337	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,356,412	0	0	1,697,653	1,697,653	0	0	468,667	468,667	0	190,092	190,092
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,625,526	0	0	1,946,199	1,946,199	0	0	488,004	488,004	1,231	190,092	191,323
	TOTAL		44,046,481	1,391,828	0	29,264,665	30,656,493	964,981	168,450	8,414,553	9,547,984	457,797	3,384,207	3,842,004

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.889%	8.067%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	71.331%	28.669%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.661%	21.339%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended January 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(28,335,471)	(20,414,007)	(5,635,642)	(2,285,822)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,837,168)	(1,445,135)	(392,033)	0
		Total	(30,172,639)	(21,859,142)	(6,027,675)	(2,285,822)

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.889%	8.067%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	71.331%	28.669%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.661%	21.339%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Month Ended January 31, 2012
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		665,803	665,803		665,803	665,803		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		780,250	780,250		780,250	780,250		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		5,574,809	5,574,809		4,384,796	4,384,796		1,190,013	1,190,013
1	154300	PLANT MATERIALS & OPER SUP-CS2		314,201	314,201		247,131	247,131		67,070	67,070
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		675,360	675,360		531,196	531,196		144,164	144,164
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		6,314	6,314		4,966	4,966		1,348	1,348
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(308)	(308)		(242)	(242)		(66)	(66)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		961	961		756	756		205	205
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000	0		0
TOTAL			18,188,000	8,017,390	26,205,390	18,188,000	6,614,656	24,802,656	0	1,402,734	1,402,734

ALLOCATION RATIOS: