

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	(1,134,899)	(767,943)	(366,956)
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	(1,134,899)	(767,943)	(366,956)
G-APL		Gas Net Adjusted Rate Base	320,503,010	209,790,579	110,712,431
		RATE OF RETURN	-0.354%	-0.366%	-0.331%

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	<b>11-01-2011</b>	<b>100.000%</b>	<b>69.580%</b>	<b>30.420%</b>
2	Input	Number of Customers	<b>08-31-2012</b>	224,284	148,964	75,320
		Percent		<b>100.000%</b>	<b>66.418%</b>	<b>33.582%</b>
3	G-OPS	Direct Distribution Operating Expense		914,926	622,333	292,593
		Percent		<b>100.000%</b>	<b>68.020%</b>	<b>31.980%</b>
	Input	Jurisdictional 4-Factor Ratio	<b>12-31-2011</b>			
		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		<b>100.000%</b>	<b>67.587%</b>	<b>32.413%</b>

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

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	08-31-2012	6,517,854 100.000%	4,262,676 65.400%	2,255,178 34.600%	
	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		100.000%	52.915%	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		400.000%	288.177%	79.555%	32.268%
7		Average (CD AA)		100.000%	72.044%	19.889%	8.067%

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Month Ended August 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
	<b>Total</b>		<b>27,793,832</b>	<b>0</b>	<b>21,930,422</b>	<b>5,863,410</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>78.904%</b>	<b>21.096%</b>
	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
	<b>Total</b>		<b>14,429,809</b>	<b>0</b>	<b>9,996,029</b>	<b>4,433,780</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.273%</b>	<b>30.727%</b>
	Number of Customers at		320,742	0	224,556	96,186
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.011%</b>	<b>29.989%</b>
	Net Direct Plant		494,275,971	0	331,833,422	162,442,549
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>67.135%</b>	<b>32.865%</b>
	Total Percentages		400.000%	0.000%	285.324%	114.676%
8	Average (GD AA)		<b>100.000%</b>	<b>0.000%</b>	<b>71.331%</b>	<b>28.669%</b>
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
	<b>Total</b>		<b>119,270,989</b>	<b>97,881,122</b>	<b>21,389,867</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>82.066%</b>	<b>17.934%</b>	<b>0.000%</b>
	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
	<b>Total</b>		<b>54,233,648</b>	<b>46,367,167</b>	<b>7,866,481</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>85.495%</b>	<b>14.505%</b>	<b>0.000%</b>
	Number of Customers at		585,007	360,451	224,556	0
	<b>Percentage</b>		<b>100.000%</b>	<b>61.615%</b>	<b>38.385%</b>	<b>0.000%</b>
	Net Direct Plant		2,283,393,565	1,951,560,143	331,833,422	0
	<b>Percentage</b>		<b>100.000%</b>	<b>85.468%</b>	<b>14.532%</b>	<b>0.000%</b>
	Total Percentages		400.000%	314.644%	85.356%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>78.661%</b>	<b>21.339%</b>	<b>0.000%</b>

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-ALL-IA</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Month Ended August 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		1,173,744	773,242	400,502	
			100.000%	65.878%	34.122%	
12	Net Gas Plant (before DFIT) Percent		367,521,726	241,112,148	126,409,578	
			100.000%	65.605%	34.395%	
13	G-PLT Net Gas General Plant Percent		66,728,578	45,150,339	21,578,239	
			100.000%	67.663%	32.337%	
14	Net Allocated Schedule M's Percent		-537,375	-318,195	-219,180	
			100.000%	59.213%	40.787%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended August 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
		<b>REVENUES</b>									
		<b>SALES OF GAS:</b>									
99	480000	Residential	3,520,896	0	3,520,896	2,452,815	0	2,452,815	1,068,081	0	1,068,081
99	4812XX	Commercial - Firm & Interruptible	2,014,256	0	2,014,256	1,346,399	0	1,346,399	667,857	0	667,857
99	4813XX	Industrial-Firm	179,286	0	179,286	87,199	0	87,199	92,087	0	92,087
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	3,478	0	3,478	3,069	0	3,069	409	0	409
99	499XXX	Unbilled Revenue	258,418	0	258,418	150,770	0	150,770	107,648	0	107,648
		<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>5,976,334</b>	<b>0</b>	<b>5,976,334</b>	<b>4,040,252</b>	<b>0</b>	<b>4,040,252</b>	<b>1,936,082</b>	<b>0</b>	<b>1,936,082</b>
		<b>OTHER OPERATING REVENUES:</b>									
99	483XXX	Sales for Resale	8,263,378	0	8,263,378	5,404,249	0	5,404,249	2,859,129	0	2,859,129
99	488000	Miscellaneous Service Revenues	2,367	0	2,367	1,335	0	1,335	1,032	0	1,032
99	489300	Transportation For Others	281,728	0	281,728	246,159	0	246,159	35,569	0	35,569
99	493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4	495000	Other Gas Revenues	504,555	34,064	538,619	331,555	23,023	354,578	173,000	11,041	184,041
		<b>TOTAL OTHER OPERATING REVENUES</b>	<b>9,052,028</b>	<b>34,064</b>	<b>9,086,092</b>	<b>5,983,298</b>	<b>23,023</b>	<b>6,006,321</b>	<b>3,068,730</b>	<b>11,041</b>	<b>3,079,771</b>
		<b>TOTAL GAS REVENUES</b>	<b>15,028,362</b>	<b>34,064</b>	<b>15,062,426</b>	<b>10,023,550</b>	<b>23,023</b>	<b>10,046,573</b>	<b>5,004,812</b>	<b>11,041</b>	<b>5,015,853</b>
		<b>PRODUCTION EXPENSES:</b>									
G-804	804/805	City Gate Purchases	11,474,667	0	11,474,667	7,498,100	0	7,498,100	3,976,567	0	3,976,567
6	808XXX	Net Natural Gas Storage Transactions	(96,516)	0	(96,516)	(63,122)	0	(63,122)	(33,394)	0	(33,394)
6	811000	Gas Used for Products Extraction	(84,347)	0	(84,347)	(55,163)	0	(55,163)	(29,184)	0	(29,184)
10	813000	Other Gas Expenses	0	94,897	94,897	0	63,845	63,845	0	31,052	31,052
99	813010	Gas Technology Institute (GTI) Expenses	2,370	0	2,370	1,575	0	1,575	795	0	795
		<b>TOTAL PRODUCTION EXPENSES</b>	<b>11,296,174</b>	<b>94,897</b>	<b>11,391,071</b>	<b>7,381,390</b>	<b>63,845</b>	<b>7,445,235</b>	<b>3,914,784</b>	<b>31,052</b>	<b>3,945,836</b>
		<b>UNDERGROUND STORAGE EXPENSES:</b>									
1	814000	Supervision & Engineering	0	3,142	3,142	0	2,186	2,186	0	956	956
1	824000	Other Expenses	0	41,615	41,615	0	28,956	28,956	0	12,659	12,659
1	837000	Other Equipment	0	41,590	41,590	0	28,938	28,938	0	12,652	12,652
		<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>86,347</b>	<b>86,347</b>	<b>0</b>	<b>60,080</b>	<b>60,080</b>	<b>0</b>	<b>26,267</b>	<b>26,267</b>
G-DEPX		Depreciation Expense-Underground Storage	0	52,060	52,060	0	36,223	36,223	0	15,837	15,837
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
		<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES</b>	<b>0</b>	<b>54,383</b>	<b>54,383</b>	<b>0</b>	<b>37,839</b>	<b>37,839</b>	<b>0</b>	<b>16,544</b>	<b>16,544</b>
		<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>140,730</b>	<b>140,730</b>	<b>0</b>	<b>97,919</b>	<b>97,919</b>	<b>0</b>	<b>42,811</b>	<b>42,811</b>

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended August 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	28,927	86,898	115,825	22,761	59,108	81,869	6,166	27,790	33,956
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	225,286	70,307	295,593	172,349	47,823	220,172	52,937	22,484	75,421
3	875000	Measuring & Reg Sta Exp-General	8,608	0	8,608	6,550	0	6,550	2,058	0	2,058
3	876000	Measuring & Reg Sta Exp-Industrial	1,722	0	1,722	1,722	0	1,722	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	29,083	0	29,083	17,334	0	17,334	11,749	0	11,749
3	878000	Meter & House Regulator Expenses	21,264	0	21,264	3,425	0	3,425	17,839	0	17,839
3	879000	Customer Installation Expenses	106,103	6,960	113,063	59,368	4,734	64,102	46,735	2,226	48,961
3	880000	Other Expenses	60,136	66,186	126,322	38,640	45,020	83,660	21,496	21,166	42,662
3	881000	Rents	0	0	0	0	0	0	0	0	0
MAINTENANCE											
3	885000	Supervision & Engineering	11,246	12	11,258	4,603	8	4,611	6,643	4	6,647
3	887000	Mains	186,464	612	187,076	155,526	416	155,942	30,938	196	31,134
3	889000	Measuring & Reg Sta Exp-General	27,409	0	27,409	13,665	0	13,665	13,744	0	13,744
3	890000	Measuring & Reg Sta Exp-Industrial	11,749	0	11,749	1,531	0	1,531	10,218	0	10,218
3	891000	Measuring & Reg Sta Exp-City Gate	1,665	0	1,665	1,256	0	1,256	409	0	409
3	892000	Services	135,007	2,133	137,140	81,303	1,451	82,754	53,704	682	54,386
3	893000	Meters & House Regulators	60,257	73,203	133,460	42,300	49,793	92,093	17,957	23,410	41,367
3	894000	Other Equipment	0	24,916	24,916	0	16,948	16,948	0	7,968	7,968
TOTAL DISTRIBUTION OPERATING EXP			914,926	331,227	1,246,153	622,333	225,301	847,634	292,593	105,926	398,519
G-DEPX		Depreciation Expense-Distribution	886,017	0	886,017	579,265	0	579,265	306,752	0	306,752
G-OTX		Taxes Other Than FIT	537,877	0	537,877	445,623	0	445,623	92,254	0	92,254
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			1,423,894	0	1,423,894	1,024,888	0	1,024,888	399,006	0	399,006
TOTAL DISTRIBUTION EXPENSES			2,338,820	331,227	2,670,047	1,647,221	225,301	1,872,522	691,599	105,926	797,525
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	33,123	33,123	0	22,000	22,000	0	11,123	11,123
2	902000	Meter Reading Expenses	142,986	5,489	148,475	122,180	3,646	125,826	20,806	1,843	22,649
G-903	903XXX	Customer Records & Collection Expenses	83,580	347,423	431,003	57,582	230,751	288,333	25,998	116,672	142,670
2	904000	Uncollectible Accounts	0	117,026	117,026	0	77,726	77,726	0	39,300	39,300
2	905000	Misc Customer Accounts	0	13,329	13,329	0	8,853	8,853	0	4,476	4,476
TOTAL CUSTOMER ACCOUNTS EXPENSES			226,566	516,390	742,956	179,762	342,976	522,738	46,804	173,414	220,218
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	179,869	13,691	193,560	138,100	9,093	147,193	41,769	4,598	46,367
2	909000	Advertising	1,380	92,397	93,777	690	61,368	62,058	690	31,029	31,719
2	910000	Misc Customer Service & Info Exp	0	18,085	18,085	0	12,012	12,012	0	6,073	6,073
TOTAL CUSTOMER SERVICE & INFO EXP			181,249	124,173	305,422	138,790	82,473	221,263	42,459	41,700	84,159

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For Month Ended August 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
		<b>SALES EXPENSES:</b>									
2	912000	Demonstrating & Selling Expenses	0	708	708	0	470	470	0	238	238
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
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>708</b>	<b>708</b>	<b>0</b>	<b>470</b>	<b>470</b>	<b>0</b>	<b>238</b>	<b>238</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	11,791	524,724	536,515	9,034	354,645	363,679	2,757	170,079	172,836
4	921000	Office Supplies & Expenses	14	75,371	75,385	14	50,941	50,955	0	24,430	24,430
4	922000	Admin. Expenses Transferred - Credit	0	(5,314)	(5,314)	0	(3,592)	(3,592)	0	(1,722)	(1,722)
4	923000	Outside Services Employed	0	252,750	252,750	0	170,826	170,826	0	81,924	81,924
4	924000	Property Insurance Premium	0	25,278	25,278	0	17,085	17,085	0	8,193	8,193
4	925XXX	Injuries and Damages	0	71,780	71,780	0	48,514	48,514	0	23,266	23,266
4	926XXX	Employee Pensions and Benefits	4,630	7,433	12,063	4,630	5,024	9,654	0	2,409	2,409
4	928000	Regulatory Commission Expenses	83,750	25,646	109,396	54,823	17,333	72,156	28,927	8,313	37,240
4	930000	Miscellaneous General Expenses	607	16,839	17,446	99	11,381	11,480	508	5,458	5,966
4	931000	Rents	900	17,961	18,861	841	12,139	12,980	59	5,822	5,881
4	935000	Maintenance of General Plant	45,845	138,771	184,616	39,788	93,791	133,579	6,057	44,980	51,037
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>147,537</b>	<b>1,151,239</b>	<b>1,298,776</b>	<b>109,229</b>	<b>778,087</b>	<b>887,316</b>	<b>38,308</b>	<b>373,152</b>	<b>411,460</b>
G-DEPX		Depreciation Expense-General Plant	36,881	198,787	235,668	23,400	134,354	157,754	13,481	64,433	77,914
G-AMTX		Amortization Expense - General Plant - 303000	2,282	173	2,455	1,944	117	2,061	338	56	394
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	159,635	159,635	0	107,893	107,893	0	51,742	51,742
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	468	468	0	316	316	0	152	152
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	(35,103)	0	(35,103)	(35,103)	0	(35,103)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	4,520	0	4,520	4,520	0	4,520	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
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>8,580</b>	<b>359,063</b>	<b>367,643</b>	<b>(5,239)</b>	<b>242,680</b>	<b>237,441</b>	<b>13,819</b>	<b>116,383</b>	<b>130,202</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>156,117</b>	<b>1,510,302</b>	<b>1,666,419</b>	<b>103,990</b>	<b>1,020,767</b>	<b>1,124,757</b>	<b>52,127</b>	<b>489,535</b>	<b>541,662</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>14,198,926</b>	<b>2,718,427</b>	<b>16,917,353</b>	<b>9,451,153</b>	<b>1,833,751</b>	<b>11,284,904</b>	<b>4,747,773</b>	<b>884,676</b>	<b>5,632,449</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>(1,854,927)</b>			<b>(1,238,331)</b>			<b>(616,596)</b>
G-FIT		FEDERAL INCOME TAX			(1,112,138)			(777,439)			(334,699)
G-FIT		DEFERRED FEDERAL INCOME TAX			395,615			309,162			86,453
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(3,505)			(2,111)			(1,394)
		<b>GAS NET OPERATING INCOME (LOSS)</b>			<b>(1,134,899)</b>			<b>(767,943)</b>			<b>(366,956)</b>



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

AVISTA UTILITIES

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

Direct      Allocated              Total              Direct      Allocated              Total              Direct      Allocated              Total

ALLOCATION RATIOS:

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-ALL	1	System Contract Demand		100.000%			69.580%			30.420%	
G-ALL	2	Number of Customers		100.000%			66.418%			33.582%	
G-ALL	3	Direct Distribution Operating Expense		100.000%			68.020%			31.980%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			67.587%			32.413%	
G-ALL	6	Actual Therms Purchased		100.000%			65.400%			34.600%	
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 August 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	8,637,083	0	8,637,083	5,646,835	0	5,646,835	2,990,248	0	2,990,248
1	804001	Pipeline Demand Costs	2,277,282	0	2,277,282	1,584,533	0	1,584,533	692,749	0	692,749
1	804002	Transport Variable Charges	9,373	0	9,373	6,522	0	6,522	2,851	0	2,851
6	804010	Gas Costs - Fixed Hedge	35,917	0	35,917	23,490	0	23,490	12,427	0	12,427
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	21,411	0	21,411	14,003	0	14,003	7,408	0	7,408
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	373,155	0	373,155	244,043	0	244,043	129,112	0	129,112
6	804700	Gas Costs - Offsystem Bookout	317,372	0	317,372	207,561	0	207,561	109,811	0	109,811
6	804711	Gas Costs - Offsystem Bookout Offset	(317,372)	0	(317,372)	(207,561)	0	(207,561)	(109,811)	0	(109,811)
6	804730	Gas Costs - Intracompany LDC Gas	696,283	0	696,283	455,369	0	455,369	240,914	0	240,914
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(158,950)	0	(158,950)	(103,180)	0	(103,180)	(55,770)	0	(55,770)
99	805120	Gas Expense - Rate Deferrals	(416,887)	0	(416,887)	(373,515)	0	(373,515)	(43,372)	0	(43,372)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>11,474,667</b>	<b>0</b>	<b>11,474,667</b>	<b>7,498,100</b>	<b>0</b>	<b>7,498,100</b>	<b>3,976,567</b>	<b>0</b>	<b>3,976,567</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	6	Actual Therms Purchased	100.000%	65.400%	34.600%
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 August 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	83,580	347,423	431,003	57,582	230,751	288,333	25,998	116,672	142,670
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	83,580	347,423	431,003	57,582	230,751	288,333	25,998	116,672	142,670

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.418%	33.582%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.605%	34.395%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended August 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
2	908000	Customer Assistance Expense	18,558	13,691	32,249	15,895	9,093	24,988	2,663	4,598	7,261
99	908600	Public Purpose Tariff Rider Expense Offset	167,394	0	167,394	130,410	0	130,410	36,984	0	36,984
99	908610	Limited Income Tax Refund Program	27,771	0	27,771	27,771	0	27,771	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(33,854)	0	(33,854)	(35,976)	0	(35,976)	2,122	0	2,122
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			179,869	13,691	193,560	138,100	9,093	147,193	41,769	4,598	46,367

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.418%	33.582%
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 August 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
<b>Debt</b>				
1	Capital Structure - Debt Ratio		52.53%	52.53%
2	Cost of Debt		5.693%	5.826%
	Total Cost of Debt		2.991%	3.060%
	Total Weighted Cost		2.991%	3.060%
G-APL	Net Rate Base	320,503,010	209,790,579	110,712,431
	Interest Deduction for FIT Calculation	9,662,636	6,274,836	3,387,800
1	#			
2	#			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	15,062,426	10,046,573	5,015,853
G-OPS	Operating & Maintenance Expense	15,071,433	9,984,736	5,086,697
G-OPS	Book Deprec/Amort and Reg Amortizations	1,305,739	852,942	452,797
G-OTX	Taxes Other than FIT	540,181	447,226	92,955
	Net Operating Income Before FIT	(1,854,927)	(1,238,331)	(616,596)
G-INT	Less: Interest Expense	805,220	522,903	282,317
G-SCM	Schedule M Adjustments	(517,390)	(460,021)	(57,369)
	Taxable Net Operating Income	(3,177,537)	(2,221,255)	(956,282)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(1,112,138)	(777,439)	(334,699)
G-DTE	Deferred FIT	395,615	309,162	86,453
99	411400 Amortized Investment Tax Credit	(3,505)	(2,111)	(1,394)
	Total FIT/Deferred FIT & ITC	(720,028)	(470,388)	(249,640)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-SCM-1A</b>
<b>GAS SCHEDULE M ITEMS</b>	
For Month Ended August 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	925,180	411,142	1,336,322	604,609	278,916	883,525	320,571	132,226	452,797
12	997001	Contributions In Aid of Construction	0	31,367	31,367	0	20,578	20,578	0	10,789	10,789
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 Retiree Medical Accrual	0	167,536	167,536	0	113,233	113,233	0	54,303	54,303
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(569,797)	0	(569,797)	(476,695)	0	(476,695)	(93,102)	0	(93,102)
4	997015	Airplane Lease Payments	0	8,820	8,820	0	5,961	5,961	0	2,859	2,859
12	997016	Redemption Expense Amortization	0	31,645	31,645	0	20,761	20,761	0	10,884	10,884
4	997020	FAS87 Current Pension Accrual	0	559,426	559,426	0	378,099	378,099	0	181,327	181,327
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	(30,671)	0	(30,671)	(30,671)	0	(30,671)	0	0	0
12	997032	Interest Rate Swaps	0	20,411	20,411	0	13,391	13,391	0	7,020	7,020
4	997033	DSM Tariff Rider	(269,466)	0	(269,466)	(207,724)	0	(207,724)	(61,742)	0	(61,742)
12	997048	AFUDC	0	(12,726)	(12,726)	0	(8,349)	(8,349)	0	(4,377)	(4,377)
11	997049	Tax Depreciation	0	(2,072,242)	(2,072,242)	0	(1,365,152)	(1,365,152)	0	(707,090)	(707,090)
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	(33,854)	0	(33,854)	(35,976)	0	(35,976)	2,122	0	2,122
99	997073	DSIT Amortization - ID	(6,039)	0	(6,039)	0	0	0	(6,039)	0	(6,039)
11	997080	Book Transportation Depreciation	0	25,179	25,179	0	16,587	16,587	0	8,592	8,592
4	997081	Deferred Compensation	0	22,861	22,861	0	15,451	15,451	0	7,410	7,410
4	997082	Meal Disallowances	0	8,174	8,174	0	5,525	5,525	0	2,649	2,649
4	997083	Paid Time Off	0	(203,510)	(203,510)	0	(137,546)	(137,546)	0	(65,964)	(65,964)
2	997084	Customer Uncollectibles	0	(35,456)	(35,456)	0	(23,549)	(23,549)	0	(11,907)	(11,907)
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>19,983</b>	<b>(537,373)</b>	<b>(517,390)</b>	<b>(141,827)</b>	<b>(318,194)</b>	<b>(460,021)</b>	<b>161,810</b>	<b>(219,179)</b>	<b>(57,369)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.418%	33.582%
G-ALL	3	Direct Distribution Operating Expense	100.000%	68.020%	31.980%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	6	Actual Therms Purchased	100.000%	65.400%	34.600%
G-ALL	11	Book Depreciation	100.000%	65.878%	34.122%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.605%	34.395%
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 August 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	40,888	24,211	16,677
99	410100	Deferred Federal Income Tax Exp	302,856	248,661	54,195
		<b>SUBTOTAL</b>	<b>343,744</b>	<b>272,872</b>	<b>70,872</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	40,022	23,698	16,324
99	411100	Deferred Federal Income Tax Exp	11,849	12,592	(743)
		<b>SUBTOTAL</b>	<b>51,871</b>	<b>36,290</b>	<b>15,581</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>395,615</b>	<b>309,162</b>	<b>86,453</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	59.213%	40.787%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>		<b>G-OTX-1A</b>
For Month Ended August 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
		<b>UNDERGROUND STORAGE</b>									
16	408190	R&P Property Tax - Storage	0	2,304	2,304	0	1,603	1,603	0	701	701
		<b>TOTAL UNDERGROUND STORAGE TAX</b>	<b>0</b>	<b>2,304</b>	<b>2,304</b>	<b>0</b>	<b>1,603</b>	<b>1,603</b>	<b>0</b>	<b>701</b>	<b>701</b>
		<b>DISTRIBUTION</b>									
99	408110	State Excise Tax	130,775	0	130,775	130,775	0	130,775	0	0	0
99	408120	Municipal Occupation & License Tax	174,883	0	174,883	143,292	0	143,292	31,591	0	31,591
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	(18,254)	0	(18,254)	0	0	0	(18,254)	0	(18,254)
		<b>TOTAL DISTRIBUTION TAX</b>	<b>537,877</b>	<b>0</b>	<b>537,877</b>	<b>445,623</b>	<b>0</b>	<b>445,623</b>	<b>92,254</b>	<b>0</b>	<b>92,254</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>537,877</b>	<b>2,304</b>	<b>540,181</b>	<b>445,623</b>	<b>1,603</b>	<b>447,226</b>	<b>92,254</b>	<b>701</b>	<b>92,955</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
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<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-1A</b>
For Month Ended August 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)	1,146,018	41,410	1,187,428	964,981	27,988	992,969	181,037	13,422	194,459
4	3031XX	Misc Intangible IT Plant (3031XX)	0	9,910,424	9,910,424	0	6,698,158	6,698,158	0	3,212,266	3,212,266
4		TOTAL INTANGIBLE PLANT	1,146,018	9,951,834	11,097,852	964,981	6,726,146	7,691,127	181,037	3,225,688	3,406,725
		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	1,374,007	1,374,007	0	956,034	956,034	0	417,973	417,973
1	352XXX	Wells	0	18,313,158	18,313,158	0	12,742,295	12,742,295	0	5,570,863	5,570,863
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	11,499,165	11,499,165	0	8,001,119	8,001,119	0	3,498,046	3,498,046
1	355000	Measuring & Regulating Equipment	0	207,324	207,324	0	144,256	144,256	0	63,068	63,068
1	356000	Purification Equipment	0	403,712	403,712	0	280,903	280,903	0	122,809	122,809
1	357000	Other Equipment	0	1,498,413	1,498,413	0	1,042,596	1,042,596	0	455,817	455,817
		TOTAL UNDERGROUND STORAGE PLANT	0	34,807,061	34,807,061	0	24,218,753	24,218,753	0	10,588,308	10,588,308
		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	785,380	21,450	806,830	516,113	14,028	530,141	269,267	7,422	276,689
6	376000	Mains	227,270,673	2,512,521	229,783,194	145,913,688	1,643,189	147,556,877	81,356,985	869,332	82,226,317
6	378000	Measuring & Reg Station Equip-General	5,215,609	57,440	5,273,049	3,161,183	37,566	3,198,749	2,054,426	19,874	2,074,300
6	379000	Measuring & Reg Station Equip-City Gate	5,983,600	0	5,983,600	1,797,027	0	1,797,027	4,186,573	0	4,186,573
6	380000	Services	145,963,753	0	145,963,753	98,246,160	0	98,246,160	47,717,593	0	47,717,593
6	381000	Meters	64,386,245	0	64,386,245	43,209,213	0	43,209,213	21,177,032	0	21,177,032
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	2,971,165	0	2,971,165	2,343,125	0	2,343,125	628,040	0	628,040
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	452,729,671	2,591,411	455,321,082	295,251,950	1,694,783	296,946,733	157,477,721	896,628	158,374,349

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-1A</b>
For Month Ended August 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
<b>GENERAL PLANT</b>											
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	4,335,956	12,665,552	17,001,508	3,307,406	8,560,267	11,867,673	1,028,550	4,105,285	5,133,835
4	391XXX	Office Furniture & Equipment	0	9,855,265	9,855,265	0	6,660,878	6,660,878	0	3,194,387	3,194,387
4	392XXX	Transportation Equipment	6,383,100	1,448,438	7,831,538	4,614,671	978,956	5,593,627	1,768,429	469,482	2,237,911
4	393000	Stores Equipment	155,008	361,550	516,558	114,822	244,361	359,183	40,186	117,189	157,375
4	394000	Tools, Shop & Garage Equipment	1,709,512	2,691,715	4,401,227	1,262,614	1,819,249	3,081,863	446,898	872,466	1,319,364
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	3,537,894	1,084,837	4,622,731	2,644,315	733,209	3,377,524	893,579	351,628	1,245,207
4	397XXX	Communications Equipment	1,970,644	4,751,070	6,721,714	655,485	3,211,106	3,866,591	1,315,159	1,539,964	2,855,123
4	398000	Miscellaneous Equipment	19	78,722	78,741	8	53,206	53,214	11	25,516	25,527
<b>TOTAL GENERAL PLANT</b>			<b>18,857,155</b>	<b>34,071,874</b>	<b>52,929,029</b>	<b>13,247,912</b>	<b>23,028,159</b>	<b>36,276,071</b>	<b>5,609,243</b>	<b>11,043,715</b>	<b>16,652,958</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>472,732,844</b>	<b>81,422,180</b>	<b>554,155,024</b>	<b>309,464,843</b>	<b>55,667,841</b>	<b>365,132,684</b>	<b>163,268,001</b>	<b>25,754,339</b>	<b>189,022,340</b>
<b>ACCUMULATED DEPRECIATION</b>											
G-ADEP		Underground Storage	0	(12,226,034)	(12,226,034)	0	(8,506,874)	(8,506,874)	0	(3,719,160)	(3,719,160)
G-ADEP		Distribution Plant	(154,206,512)	(1,419,766)	(155,626,278)	(102,337,605)	(928,527)	(103,266,132)	(51,868,907)	(491,239)	(52,360,146)
G-ADEP		General Plant	(4,477,109)	(9,288,368)	(13,765,477)	(2,572,984)	(6,277,730)	(8,850,714)	(1,904,125)	(3,010,638)	(4,914,763)
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(158,683,621)</b>	<b>(22,934,168)</b>	<b>(181,617,789)</b>	<b>(104,910,589)</b>	<b>(15,713,131)</b>	<b>(120,623,720)</b>	<b>(53,773,032)</b>	<b>(7,221,037)</b>	<b>(60,994,069)</b>
<b>ACCUMULATED AMORTIZATION</b>											
G-AAMT		General Plant - 303000	(133,080)	(9,490)	(142,570)	(91,632)	(6,414)	(98,046)	(41,448)	(3,076)	(44,524)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(4,599,549)	(4,599,549)	0	(3,108,697)	(3,108,697)	0	(1,490,852)	(1,490,852)
G-AAMT		Underground Storage	0	(239,319)	(239,319)	0	(166,518)	(166,518)	0	(72,801)	(72,801)
G-AAMT		General Plant - 390200, 396200	(4,609)	(29,463)	(34,072)	(3,641)	(19,913)	(23,554)	(968)	(9,550)	(10,518)
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(137,689)</b>	<b>(4,877,821)</b>	<b>(5,015,510)</b>	<b>(95,273)</b>	<b>(3,301,542)</b>	<b>(3,396,815)</b>	<b>(42,416)</b>	<b>(1,576,279)</b>	<b>(1,618,695)</b>
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(158,821,310)</b>	<b>(27,811,989)</b>	<b>(186,633,299)</b>	<b>(105,005,862)</b>	<b>(19,014,673)</b>	<b>(124,020,535)</b>	<b>(53,815,448)</b>	<b>(8,797,316)</b>	<b>(62,612,764)</b>
<b>NET GAS UTILITY PLANT before DFIT</b>			<b>313,911,534</b>	<b>53,610,191</b>	<b>367,521,725</b>	<b>204,458,981</b>	<b>36,653,168</b>	<b>241,112,149</b>	<b>109,452,553</b>	<b>16,957,023</b>	<b>126,409,576</b>
<b>ACCUMULATED DFIT</b>											
12	282900	ADFIT - Gas Plant In Service	0	(61,617,683)	(61,617,683)	0	(40,424,281)	(40,424,281)	0	(21,193,402)	(21,193,402)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,254,120)	(7,254,120)	0	(4,894,908)	(4,894,908)	0	(2,359,212)	(2,359,212)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,315,753)	(1,315,753)	0	(863,200)	(863,200)	0	(452,553)	(452,553)
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(70,187,556)</b>	<b>(70,187,556)</b>	<b>0</b>	<b>(46,182,389)</b>	<b>(46,182,389)</b>	<b>0</b>	<b>(24,005,167)</b>	<b>(24,005,167)</b>
<b>NET GAS UTILITY PLANT</b>			<b>313,911,534</b>	<b>(16,577,365)</b>	<b>297,334,169</b>	<b>204,458,981</b>	<b>(9,529,221)</b>	<b>194,929,760</b>	<b>109,452,553</b>	<b>(7,048,144)</b>	<b>102,404,409</b>
<b>ALLOCATION RATIOS:</b>											
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%			65.400%			34.600%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			65.605%			34.395%	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	G-APL-1A
For Month Ended August 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	313,911,534	(16,577,365)	297,334,169	204,458,981	(9,529,221)	194,929,760	109,452,553	(7,048,144)	102,404,409
		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	16,678,330	16,678,330	0	11,604,782	11,604,782	0	5,073,548	5,073,548
4	252000	Customer Advances	(77,864)	0	(77,864)	(11,804)	0	(11,804)	(66,060)	0	(66,060)
99	235199	Customer Deposits	(719,833)	0	(719,833)	(719,833)	0	(719,833)	0	0	0
C-WKC		Working Capital	0	1,557,144	1,557,144	0	0	0	0	1,557,144	1,557,144
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(797,697)	23,966,538	23,168,841	(731,637)	15,592,456	14,860,819	(66,060)	8,374,082	8,308,022
		NET RATE BASE	313,113,837	7,389,173	320,503,010	203,727,344	6,063,235	209,790,579	109,386,493	1,325,938	110,712,431

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended August 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	
<b>Electric Production</b>														
Steam (ED-AN)	893,717	893,717												
Hydro (ED-AN)	741,286	741,286												
Other (ED-AN)	709,657	709,657												
<b>Total Electric Production</b>	<b>2,344,660</b>	<b>2,344,660</b>												
<b>Electric Transmission</b>														
ED-AN	891,504	891,504												
<b>Total Electric Transmission</b>	<b>891,504</b>	<b>891,504</b>												
<b>Electric Distribution</b>														
ED-ID	923,466	923,466												
ED-WA	1,737,620	1,737,620												
<b>Total Electric Distribution</b>	<b>2,661,086</b>	<b>2,661,086</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	52,060		52,060			52,060	52,060		36,223	36,223			15,837	15,837
GD-OR	9,371			9,371										
<b>Total Gas Underground Storage</b>	<b>61,431</b>		<b>52,060</b>	<b>9,371</b>		<b>52,060</b>	<b>52,060</b>		<b>36,223</b>	<b>36,223</b>			<b>15,837</b>	<b>15,837</b>
<b>Gas Distribution</b>														
6 GD-AN	0		0				0		0	0			0	0
GD-ID	306,752		306,752			306,752	306,752					306,752		306,752
GD-WA	579,265		579,265			579,265	579,265	579,265		579,265				
GD-OR	316,647			316,647										
<b>Total Gas Distribution</b>	<b>1,202,664</b>		<b>886,017</b>	<b>316,647</b>		<b>886,017</b>	<b>886,017</b>	<b>579,265</b>	<b>0</b>	<b>579,265</b>		<b>306,752</b>	<b>0</b>	<b>306,752</b>
<b>General Plant</b>														
ED-AN	214,247	214,247												
ED-ID	23,532	23,532												
ED-WA	92,741	92,741												
7,4 CD-AA	910,670	656,083	181,123	73,464		181,123	181,123		122,416	122,416			58,707	58,707
9,4 CD-AN	24,142	18,990	5,152			5,152	5,152		3,482	3,482			1,670	1,670
9 CD-ID	35,082	27,596	7,486			7,486	7,486					7,486		7,486
9 CD-WA	12,353	9,717	2,636			2,636	2,636	2,636		2,636				
8,4 GD-AA	14,103		10,060	4,043		10,060	10,060		6,799	6,799			3,261	3,261
4 GD-AN	2,452		2,452			2,452	2,452		1,657	1,657			795	795
GD-ID	5,995		5,995			5,995	5,995					5,995		5,995
GD-WA	20,764		20,764			20,764	20,764	20,764		20,764				
GD-OR	21,323			21,323										
<b>Total General Plant</b>	<b>1,377,404</b>	<b>1,042,906</b>	<b>235,668</b>	<b>98,830</b>		<b>36,881</b>	<b>198,787</b>	<b>235,668</b>	<b>23,400</b>	<b>134,354</b>	<b>157,754</b>	<b>13,481</b>	<b>64,433</b>	<b>77,914</b>
<b>Total Depreciation Expense</b>	<b>8,538,749</b>	<b>6,940,156</b>	<b>1,173,745</b>	<b>424,848</b>		<b>922,898</b>	<b>250,847</b>	<b>1,173,745</b>	<b>602,665</b>	<b>170,577</b>	<b>773,242</b>	<b>320,233</b>	<b>80,270</b>	<b>400,503</b>

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%	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	65.400%	34.600%

<b>RESULTS OF OPERATIONS</b>	Report ID: G-AMTX-1A
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	
For Month Ended August 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
<b>Production/Transmission</b>													
Franchises (302000)	ED-AN	76,533	76,533										
Misc Intangible Plt (303000)	ED-AN	9,168	9,168										
<b>Total Production/Transmission</b>		<b>85,701</b>	<b>85,701</b>										
<b>Distribution</b>													
Franchises (302000)	ED-WA	2,013	2,013										
Misc Intangible Plt (303000)	ED-WA	237	237										
<b>Total Distribution</b>		<b>2,250</b>	<b>2,250</b>										
<b>General Plant - 303000</b>													
9,4	CD-AN	811	638	173			173		117	117		56	56
	GD-ID	338		338		338						338	338
	GD-WA	1,944		1,944		1,944		1,944		1,944			
	GD-OR	648			648								
<b>Total General Plant - 303000</b>		<b>3,741</b>	<b>638</b>	<b>2,455</b>	<b>648</b>	<b>2,282</b>	<b>173</b>	<b>2,455</b>	<b>1,944</b>	<b>117</b>	<b>2,061</b>	<b>338</b>	<b>56</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4	CD-AA	681,702	491,126	135,583	54,993		135,583	135,583		91,637	91,637		43,946
	ED-AN	19,136	19,136										
	ED-ID	396	396										
	ED-WA	30,501	30,501										
8,4	GD-AA	33,443		23,855	9,588		23,855	23,855		16,123	16,123		7,732
4	GD-AN	197		197			197	197		133	133		64
	GD-OR	21			21								
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>765,396</b>	<b>541,159</b>	<b>159,635</b>	<b>64,602</b>		<b>159,635</b>	<b>159,635</b>		<b>107,893</b>	<b>107,893</b>		<b>51,742</b>
<b>Gas Underground Storage</b>													
1	GD-AN	19		19			19	19		13	13		6
<b>Total Gas Underground Storage</b>		<b>19</b>		<b>19</b>			<b>19</b>	<b>19</b>		<b>13</b>	<b>13</b>		<b>6</b>
<b>General Plant - 390200, 396200</b>													
7,4	CD-AA	2,351	1,693	468	190		468	468		316	316		152
4	ED-AN	802	802										
	GD-OR	373			373								
<b>Total General Plant- 390200, 396200</b>		<b>3,526</b>	<b>2,495</b>	<b>468</b>	<b>563</b>		<b>468</b>	<b>468</b>		<b>316</b>	<b>316</b>		<b>152</b>
<b>Total Amortization Expense</b>		<b>860,633</b>	<b>632,243</b>	<b>162,577</b>	<b>65,813</b>		<b>2,282</b>	<b>160,295</b>	<b>162,577</b>	<b>1,944</b>	<b>108,339</b>	<b>110,283</b>	<b>338</b>

**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%			

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended August 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	
<b>Electric Production</b>														
Steam (ED-AN)	(276,509,856)	(276,509,856)												
Hydro (ED-AN)	(112,509,919)	(112,509,919)												
Other (ED-AN)	(76,403,709)	(76,403,709)												
<b>Total Electric Production</b>	<b>(465,423,484)</b>	<b>(465,423,484)</b>												
<b>Electric Transmission</b>														
ED-AN	(180,015,946)	(180,015,946)												
<b>Total Electric Transmission</b>	<b>(180,015,946)</b>	<b>(180,015,946)</b>												
<b>Electric Distribution</b>														
ED-ID	(138,491,738)	(138,491,738)												
ED-WA	(223,334,540)	(223,334,540)												
<b>Total Electric Distribution</b>	<b>(361,826,278)</b>	<b>(361,826,278)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(12,226,034)		(12,226,034)			(12,226,034)	(12,226,034)		(8,506,874)	(8,506,874)		(3,719,160)	(3,719,160)	
GD-OR	(366,553)			(366,553)										
<b>Total Gas Underground Storage</b>	<b>(12,592,587)</b>		<b>(12,226,034)</b>	<b>(366,553)</b>		<b>(12,226,034)</b>	<b>(12,226,034)</b>		<b>(8,506,874)</b>	<b>(8,506,874)</b>		<b>(3,719,160)</b>	<b>(3,719,160)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,419,766)		(1,419,766)			(1,419,766)	(1,419,766)		(928,527)	(928,527)		(491,239)	(491,239)	
GD-ID	(51,868,907)		(51,868,907)		(51,868,907)	(51,868,907)	(51,868,907)				(51,868,907)		(51,868,907)	
GD-WA	(102,337,605)		(102,337,605)		(102,337,605)	(102,337,605)	(102,337,605)							
GD-OR	(86,651,344)			(86,651,344)										
<b>Total Gas Distribution</b>	<b>(242,277,622)</b>		<b>(155,626,278)</b>	<b>(86,651,344)</b>		<b>(154,206,512)</b>	<b>(155,626,278)</b>		<b>(102,337,605)</b>	<b>(928,527)</b>	<b>(103,266,132)</b>		<b>(51,868,907)</b>	<b>(491,239)</b>
<b>General Plant</b>														
ED-AN	(33,015,056)	(33,015,056)												
ED-ID	(5,322,194)	(5,322,194)												
ED-WA	(10,170,927)	(10,170,927)												
7,4 CD-AA	(26,435,884)	(19,045,468)	(5,257,833)	(2,132,583)		(5,257,833)	(5,257,833)		(3,553,612)	(3,553,612)		(1,704,221)	(1,704,221)	
9,4 CD-AN	(10,738,719)	(8,447,184)	(2,291,535)			(2,291,535)	(2,291,535)		(1,548,780)	(1,548,780)		(742,755)	(742,755)	
9 CD-ID	(4,536,467)	(3,568,430)	(968,037)			(968,037)	(968,037)				(968,037)		(968,037)	
9 CD-WA	(2,039,670)	(1,604,425)	(435,245)			(435,245)	(435,245)	(435,245)		(435,245)			(435,245)	
8,4 GD-AA	(1,252,204)		(893,210)	(358,994)		(893,210)	(893,210)		(603,694)	(603,694)		(289,516)	(289,516)	
4 GD-AN	(845,790)		(845,790)			(845,790)	(845,790)		(571,644)	(571,644)		(274,146)	(274,146)	
GD-ID	(936,088)		(936,088)			(936,088)	(936,088)				(936,088)		(936,088)	
GD-WA	(2,137,739)		(2,137,739)			(2,137,739)	(2,137,739)	(2,137,739)			(2,137,739)			
GD-OR	(3,490,985)			(3,490,985)										
<b>Total General Plant</b>	<b>(100,921,723)</b>	<b>(81,173,684)</b>	<b>(13,765,477)</b>	<b>(5,982,562)</b>		<b>(4,477,109)</b>	<b>(9,288,368)</b>		<b>(2,572,984)</b>	<b>(6,277,730)</b>	<b>(8,850,714)</b>		<b>(1,904,125)</b>	<b>(3,010,638)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,363,057,640)</b>	<b>(1,088,439,392)</b>	<b>(181,617,789)</b>	<b>(93,000,459)</b>		<b>(158,683,621)</b>	<b>(22,934,168)</b>		<b>(104,910,589)</b>	<b>(15,713,131)</b>	<b>(120,623,720)</b>		<b>(53,773,032)</b>	<b>(7,221,037)</b>

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	65.400%	34.600%

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

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	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(6,123,354)	(6,123,354)											
Misc Intangible Plt (303000)	ED-AN	(573,824)	(573,824)											
<b>Total Production/Transmission</b>		<b>(6,697,178)</b>	<b>(6,697,178)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(63,719)	(63,719)											
Misc Intangible Plt (303000)	ED-WA	(21,277)	(21,277)											
<b>Total Distribution</b>		<b>(84,996)</b>	<b>(84,996)</b>											
<b>General Plant - 303000</b>														
9,4	CD-AN	(44,475)	(34,985)	(9,490)		(9,490)	(9,490)		(6,414)	(6,414)		(3,076)	(3,076)	
	GD-ID	(41,448)		(41,448)	(41,448)		(41,448)				(41,448)		(41,448)	
	GD-WA	(91,632)		(91,632)	(91,632)		(91,632)		(91,632)	(91,632)				
	GD-OR	(45,774)		(45,774)										
<b>Total General Plant - 303000</b>		<b>(223,329)</b>	<b>(34,985)</b>	<b>(142,570)</b>	<b>(133,080)</b>	<b>(9,490)</b>	<b>(142,570)</b>		<b>(91,632)</b>	<b>(6,414)</b>	<b>(98,046)</b>	<b>(41,448)</b>	<b>(3,076)</b>	<b>(44,524)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(20,821,431)	(15,000,592)	(4,141,174)	(1,679,665)		(4,141,174)	(4,141,174)		(2,798,895)	(2,798,895)		(1,342,279)	(1,342,279)
	ED-AN	(840,787)	(840,787)											
	ED-WA	(318,893)	(318,893)											
8,4	GD-AA	(622,477)		(444,019)	(178,458)		(444,019)	(444,019)		(300,099)	(300,099)		(143,920)	(143,920)
4	GD-AN	(14,356)		(14,356)			(14,356)	(14,356)		(9,703)	(9,703)		(4,653)	(4,653)
	GD-OR	(47,079)		(47,079)										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(22,665,023)</b>	<b>(16,160,272)</b>	<b>(4,599,549)</b>	<b>(1,905,202)</b>		<b>(4,599,549)</b>	<b>(4,599,549)</b>		<b>(3,108,697)</b>	<b>(3,108,697)</b>		<b>(1,490,852)</b>	<b>(1,490,852)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	(239,319)		(239,319)			(239,319)	(239,319)		(166,518)	(166,518)		(72,801)	(72,801)
<b>Total Gas Underground Storage</b>		<b>(239,319)</b>		<b>(239,319)</b>			<b>(239,319)</b>	<b>(239,319)</b>		<b>(166,518)</b>	<b>(166,518)</b>		<b>(72,801)</b>	<b>(72,801)</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(148,137)	(106,724)	(29,463)	(11,950)		(29,463)	(29,463)		(19,913)	(19,913)		(9,550)	(9,550)
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)				
4	ED-AN	(40,937)	(40,937)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)		(1,863)		(1,863)				
	GD-OR	(47,567)		(47,567)										
<b>Total General Plant - 390200, 396200</b>		<b>(362,051)</b>	<b>(268,462)</b>	<b>(34,072)</b>	<b>(59,517)</b>	<b>(4,609)</b>	<b>(29,463)</b>	<b>(34,072)</b>	<b>(3,641)</b>	<b>(19,913)</b>	<b>(23,554)</b>	<b>(968)</b>	<b>(9,550)</b>	<b>(10,518)</b>
<b>Total Accumulated Amortization</b>		<b>(30,271,896)</b>	<b>(23,245,893)</b>	<b>(5,015,510)</b>	<b>(2,010,493)</b>	<b>(137,689)</b>	<b>(4,877,821)</b>	<b>(5,015,510)</b>	<b>(95,273)</b>	<b>(3,301,542)</b>	<b>(3,396,815)</b>	<b>(42,416)</b>	<b>(1,576,279)</b>	<b>(1,618,695)</b>

<b>Allocation Ratios:</b>													
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 August 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
		<b>TOTAL ACCOUNT</b>	<b>6,479,350</b>	<b>370,266</b>	<b>706,204</b>	<b>3,095,087</b>	<b>4,171,557</b>	<b>577,609</b>	<b>93,299</b>	<b>847,042</b>	<b>1,517,950</b>	<b>472,075</b>	<b>317,768</b>	<b>789,843</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	5,748,207	480,611	1,973,731	3,293,865	5,748,207	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	3,343,132	0	0	0	0	0	0	0	0	3,343,132	0	3,343,132
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	57,839,562	0	0	41,669,934	41,669,934	0	0	11,503,711	11,503,711	0	4,665,917	4,665,917
9		CD-WA / ID / AN	16,947,810	5,256,976	3,791,497	4,282,844	13,331,317	1,426,102	1,028,550	1,161,841	3,616,493	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>85,760,015</b>	<b>5,737,587</b>	<b>5,765,228</b>	<b>49,246,643</b>	<b>60,749,458</b>	<b>3,307,406</b>	<b>1,028,550</b>	<b>12,665,552</b>	<b>17,001,508</b>	<b>3,343,132</b>	<b>4,665,917</b>	<b>8,009,049</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	4,925,992	2,610,730	14,649	2,300,613	4,925,992	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	445,461	0	0	0	0	0	0	317,752	317,752	0	127,709	127,709
7		CD-AA	47,851,089	0	0	34,473,839	34,473,839	0	0	9,517,103	9,517,103	0	3,860,147	3,860,147
9		CD-WA / ID / AN	64,484	0	0	50,724	50,724	0	0	13,760	13,760	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>53,293,676</b>	<b>2,610,730</b>	<b>14,649</b>	<b>36,825,176</b>	<b>39,450,555</b>	<b>0</b>	<b>0</b>	<b>9,855,265</b>	<b>9,855,265</b>	<b>0</b>	<b>3,987,856</b>	<b>3,987,856</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,212,672	7,927,703	2,884,533	6,400,436	17,212,672	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,913,964	0	0	0	0	4,288,343	1,609,185	1,016,436	6,913,964	0	0	0
99		GD-OR / AS	2,379,217	0	0	0	0	0	0	0	0	2,379,217	0	2,379,217
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	3,806,192	1,202,930	587,014	1,204,045	2,993,989	326,328	159,244	326,631	812,203	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>30,841,842</b>	<b>9,130,633</b>	<b>3,471,547</b>	<b>7,986,168</b>	<b>20,588,348</b>	<b>4,614,671</b>	<b>1,768,429</b>	<b>1,448,438</b>	<b>7,831,538</b>	<b>2,379,217</b>	<b>42,739</b>	<b>2,421,956</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 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	2,025,801	112,615	148,135	1,332,765	1,593,515	30,550	40,186	361,550	432,286	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,562,628</b>	<b>123,354</b>	<b>162,880</b>	<b>1,702,610</b>	<b>1,988,844</b>	<b>114,821</b>	<b>40,186</b>	<b>361,550</b>	<b>516,557</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,294,568	1,151,597	370,781	1,772,190	3,294,568	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,129,533	0	0	0	0	1,254,935	444,947	429,651	2,129,533	0	0	0
99		GD-OR / AS	920,755	0	0	0	0	0	0	0	0	920,755	0	920,755
8		GD-AA	1,320,758	0	0	0	0	0	0	942,110	942,110	0	378,648	378,648
7		CD-AA	6,313,475	0	0	4,548,480	4,548,480	0	0	1,255,687	1,255,687	0	509,308	509,308
9		CD-WA / ID / AN	346,299	28,306	7,191	236,905	272,402	7,679	1,951	64,267	73,897	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>14,325,388</b>	<b>1,179,903</b>	<b>377,972</b>	<b>6,557,575</b>	<b>8,115,450</b>	<b>1,262,614</b>	<b>446,898</b>	<b>2,691,715</b>	<b>4,401,227</b>	<b>920,755</b>	<b>887,956</b>	<b>1,808,711</b>
	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
		<b>TOTAL ACCOUNT</b>	<b>2,080,574</b>	<b>185,440</b>	<b>98,471</b>	<b>1,174,543</b>	<b>1,458,454</b>	<b>70,982</b>	<b>23,131</b>	<b>287,683</b>	<b>381,796</b>	<b>187,966</b>	<b>52,358</b>	<b>240,324</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 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	36,540,904	16,766,569	10,405,030	9,369,305	36,540,904	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,184,790	0	0	0	0	2,571,294	783,002	830,494	4,184,790	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	
		<b>TOTAL ACCOUNT</b>	<b>42,859,475</b>	<b>17,035,740</b>	<b>10,812,646</b>	<b>10,299,831</b>	<b>38,148,217</b>	<b>2,644,314</b>	<b>893,579</b>	<b>1,084,837</b>	<b>4,622,730</b>	<b>43,834</b>	<b>44,694</b>	<b>88,528</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	45,657,907	7,557,548	2,687,678	35,412,681	45,657,907	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,006,657	0	0	0	0	556,417	450,240	0	1,006,657	0	0	
99		GD-OR / AS	957,472	0	0	0	0	0	0	0	0	957,472	0	
8		GD-AA	992,933	0	0	0	0	0	0	708,269	708,269	0	284,664	
7		CD-AA	12,427,816	0	0	8,953,496	8,953,496	0	0	2,471,768	2,471,768	0	1,002,552	
9		CD-WA / ID / AN	11,879,752	365,190	3,188,313	5,791,229	9,344,732	99,068	864,919	1,571,033	2,535,020	0	0	
		<b>TOTAL ACCOUNT</b>	<b>72,922,537</b>	<b>7,922,738</b>	<b>5,875,991</b>	<b>50,157,406</b>	<b>63,956,135</b>	<b>655,485</b>	<b>1,315,159</b>	<b>4,751,070</b>	<b>6,721,714</b>	<b>957,472</b>	<b>1,287,216</b>	<b>2,244,688</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	22,887	0	2,299	20,588	22,887	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	
		<b>TOTAL ACCOUNT</b>	<b>420,786</b>	<b>31</b>	<b>2,340</b>	<b>305,813</b>	<b>308,184</b>	<b>8</b>	<b>11</b>	<b>78,722</b>	<b>78,741</b>	<b>2,367</b>	<b>31,494</b>	<b>33,861</b>
		<b>TOTAL GENERAL PLANT</b>	<b>311,546,271</b>	<b>44,296,422</b>	<b>27,287,928</b>	<b>167,350,852</b>	<b>238,935,202</b>	<b>13,247,910</b>	<b>5,609,242</b>	<b>34,071,874</b>	<b>52,929,026</b>	<b>8,364,045</b>	<b>11,317,998</b>	<b>19,682,043</b>

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 August 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	2,041,699	153,179	0	1,888,520	2,041,699	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	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	3,791,901	153,179	0	2,041,168	2,194,347	964,981	181,037	41,410	1,187,428	410,126	0	410,126
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,791,854	1,817,680	23,524	950,650	2,791,854	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	2,056,305	0	0	0	0	0	0	1,466,783	1,466,783	0	589,522	589,522
7		CD-AA	39,826,343	0	0	28,692,491	28,692,491	0	0	7,921,061	7,921,061	0	3,212,791	3,212,791
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	44,720,942	1,817,680	23,524	29,643,141	31,484,345	0	0	9,387,844	9,387,844	46,440	3,802,313	3,848,753
	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	2,530,251	0	0	1,822,894	1,822,894	0	0	503,242	503,242	0	204,115	204,115
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,799,365	0	0	2,071,440	2,071,440	0	0	522,579	522,579	1,231	204,115	205,346
		TOTAL	51,312,208	1,970,859	23,524	33,755,749	35,750,132	964,981	181,037	9,951,833	11,097,851	457,797	4,006,428	4,464,225

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-1A</b>
For Month Ended August 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	(34,460,266)	(24,826,554)	(6,853,802)	(2,779,910)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,875,989)	(1,475,672)	(400,317)	0
		Total	<u>(36,336,255)</u>	<u>(26,302,226)</u>	<u>(7,254,119)</u>	<u>(2,779,910)</u>

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 August 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		764,265	764,265		764,265	764,265		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,361,958	1,361,958		1,361,958	1,361,958		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,324,384	6,324,384		4,974,365	4,974,365		1,350,019	1,350,019
1	154300	PLANT MATERIALS & OPER SUP-CS2		265,761	265,761		209,031	209,031		56,730	56,730
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		705,028	705,028		554,531	554,531		150,497	150,497
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(400)	(400)		(315)	(315)		(85)	(85)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(80)	(80)		(63)	(63)		(17)	(17)
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000	0		0
<b>TOTAL</b>			<b>18,188,000</b>	<b>9,420,916</b>	<b>27,608,916</b>	<b>18,188,000</b>	<b>7,863,772</b>	<b>26,051,772</b>	<b>0</b>	<b>1,557,144</b>	<b>1,557,144</b>

ALLOCATION RATIOS: