

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended January 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	6,287,858	4,331,495	1,956,363
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	6,287,858	4,331,495	1,956,363
G-APL		Gas Net Adjusted Rate Base	319,608,748	210,262,388	109,346,360
		RATE OF RETURN	1.967%	2.060%	1.789%

<b>RESULTS OF OPERATIONS</b>		Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>		
For Month Ended January 31, 2013 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	<b>11-01-2012</b>	<b>100.000%</b>	<b>69.990%</b>	<b>30.010%</b>
2	Input	Number of Customers	<b>01-31-2013</b>	226,614	150,481	76,133
		Percent		<b>100.000%</b>	<b>66.404%</b>	<b>33.596%</b>
3	G-OPS	Direct Distribution Operating Expense		887,577	573,987	313,590
		Percent		<b>100.000%</b>	<b>64.669%</b>	<b>35.331%</b>
	Input	Jurisdictional 4-Factor Ratio	<b>12-31-2012</b>			
		Direct O & M Accounts 798 - 894		3,867,623	2,782,690	1,084,933
		Direct O & M Accounts 901 - 935		8,564,260	7,131,870	1,432,390
		Total		12,431,883	9,914,560	2,517,323
		Percentage		100.000%	79.751%	20.249%
		Direct Labor				
		Amount: Accounts 798 - 894		6,378,039	4,276,726	2,101,313
		Amount: Accounts 901 - 935		3,179,345	2,561,572	617,773
		Total		9,557,384	6,838,298	2,719,086
		Percentage		100.000%	71.550%	28.450%
		Total Number of Customers		226,219	150,113	76,106
		Percentage		100.000%	66.357%	33.643%
		Total Direct Plant		315,235,804	204,120,984	111,114,820
		Percentage		100.000%	64.752%	35.248%
4		Total Four Factor Allocators		400.000%	282.410%	117.590%
		Percent		<b>100.000%</b>	<b>70.603%</b>	<b>29.397%</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS ALLOCATION PERCENTAGES</b>	<b>G-ALL-1A</b>
For Month Ended January 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased	01-31-2013	45,749,371	32,170,958	13,578,413	
		Percent		<b>100.000%</b>	<b>70.320%</b>	<b>29.680%</b>	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,965,506	60,243,237	5,651,108	3,071,161
		Direct O & M Accts 901 - 935		41,147,627	29,854,933	8,129,433	3,163,261
		Direct O & M Accts 901 - 905 Utility 9 Only		4,465,312	3,053,607	1,411,705	XXXXXXX
		Adjustments		0			
		Total		114,578,445	93,151,777	15,192,246	6,234,422
		Percentage		100.000%	81.300%	13.259%	5.441%
		Direct Labor Accts 500 - 894		65,772,800	51,029,386	10,468,202	4,275,212
		Direct Labor Accts 901 - 935		5,175,642	3,333,358	497,385	1,344,899
		Direct Labor Accts 901 - 905 Utility 9 Only		10,669,036	7,158,435	3,510,601	XXXXXXX
		Total		81,617,478	61,521,179	14,476,188	5,620,111
		Percentage		100.000%	75.377%	17.737%	6.886%
		Number of Customers at		685,332	362,462	226,219	96,651
		Percentage		100.000%	52.888%	33.009%	14.103%
		Net Direct Plant		2,540,576,273	2,027,886,265	345,513,055	167,176,953
		Percentage		100.000%	79.820%	13.600%	6.580%
		Total Percentages		400.000%	289.385%	77.605%	33.010%
7		Average (CD AA)		<b>100.000%</b>	<b>72.346%</b>	<b>19.401%</b>	<b>8.253%</b>

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Month Ended January 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		8,210,713	0	5,319,674	2,891,039
	Direct O & M Accts 901 - 935		10,885,298	0	7,836,155	3,049,143
	Direct O & M Accts 901 - 905 Utility 9 Only		1,411,705	0	1,411,705	XXXXXX
	<b>Total</b>		<b>20,507,716</b>	<b>0</b>	<b>14,567,534</b>	<b>5,940,182</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.034%</b>	<b>28.966%</b>
	Direct Labor Accts 580 - 894		11,244,329	0	7,983,762	3,260,567
	Direct Labor Accts 901 - 935		1,531,702	0	413,533	1,118,169
	Direct Labor Accts 901 - 905 Utility 9 Only		3,510,601	0	3,510,601	XXXXXX
	<b>Total</b>		<b>16,286,632</b>	<b>0</b>	<b>11,907,896</b>	<b>4,378,736</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>73.115%</b>	<b>26.885%</b>
	Number of Customers at		322,870	0	226,219	96,651
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.065%</b>	<b>29.935%</b>
	Net Direct Plant		504,945,491	0	338,644,009	166,301,482
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>67.065%</b>	<b>32.935%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>281.279%</b>	<b>118.721%</b>
8	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.320%</b>	<b>29.680%</b>
Input	Elec/Gas North 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		65,927,810	60,243,237	5,684,573	0
	Direct O & M Accts 901 - 935		37,981,681	29,854,933	8,126,748	0
	Adjustments		0	0	0	0
	<b>Total</b>		<b>103,909,491</b>	<b>90,098,170</b>	<b>13,811,321</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>86.708%</b>	<b>13.292%</b>	<b>0.000%</b>
	Direct Labor Accts 580 - 894		61,509,081	51,029,386	10,479,695	0
	Direct Labor Accts 901 - 935		3,968,432	3,333,358	635,074	0
	<b>Total</b>		<b>65,477,513</b>	<b>54,362,744</b>	<b>11,114,769</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>83.025%</b>	<b>16.975%</b>	<b>0.000%</b>
	Number of Customers at		588,681	362,462	226,219	0
	<b>Percentage</b>		<b>100.000%</b>	<b>61.572%</b>	<b>38.428%</b>	<b>0.000%</b>
	Net Direct Plant		2,348,249,795	2,009,605,786	338,644,009	0
	<b>Percentage</b>		<b>100.000%</b>	<b>85.579%</b>	<b>14.421%</b>	<b>0.000%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>316.884%</b>	<b>83.116%</b>	<b>0.000%</b>
9	<b>Average (CD AN/ID/WA)</b>		<b>100.000%</b>	<b>79.221%</b>	<b>20.779%</b>	<b>0.000%</b>

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Month Ended January 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

		12-31-2012	Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %		100.000%	0.000%	80.600%	19.400%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2012	235,505,909	162,882,603	72,623,306	
			100.000%	69.163%	30.837%	
11	Book Depreciation Percent		1,256,202	849,065	407,137	
			100.000%	67.590%	32.410%	
12	Net Gas Plant (before DFIT) Percent		371,875,107	244,494,971	127,380,136	
			100.000%	65.747%	34.253%	
13	G-PLT Net Gas General Plant Percent		40,540,082	29,103,381	11,436,701	
			100.000%	71.789%	28.211%	
14	Net Allocated Schedule M's Percent		-1,513,686	-1,009,562	-504,124	
			100.000%	66.696%	33.304%	
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 January 31, 2013	
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	21,397,560	0	21,397,560	14,703,516	0	14,703,516	6,694,044	0	6,694,044
99	4812XX	Commercial - Firm & Interruptible	10,720,231	0	10,720,231	7,660,213	0	7,660,213	3,060,018	0	3,060,018
99	4813XX	Industrial-Firm	354,345	0	354,345	198,408	0	198,408	155,937	0	155,937
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	45,444	0	45,444	39,861	0	39,861	5,583	0	5,583
99	499XXX	Unbilled Revenue	2,703,919	0	2,703,919	2,225,896	0	2,225,896	478,023	0	478,023
		<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>35,221,499</b>	<b>0</b>	<b>35,221,499</b>	<b>24,827,894</b>	<b>0</b>	<b>24,827,894</b>	<b>10,393,605</b>	<b>0</b>	<b>10,393,605</b>
		<b>OTHER OPERATING REVENUES:</b>									
99	483XXX	Sales for Resale	17,307,500	0	17,307,500	12,170,634	0	12,170,634	5,136,866	0	5,136,866
99	488000	Miscellaneous Service Revenues	1,871	0	1,871	655	0	655	1,216	0	1,216
99	489300	Transportation For Others	410,256	0	410,256	376,879	0	376,879	33,377	0	33,377
99	493000	Rent from Gas Property	192	0	192	192	0	192	0	0	0
4	495000	Other Gas Revenues	504,325	65,599	569,924	355,925	46,315	402,240	148,400	19,284	167,684
		<b>TOTAL OTHER OPERATING REVENUES</b>	<b>18,224,144</b>	<b>65,599</b>	<b>18,289,743</b>	<b>12,904,285</b>	<b>46,315</b>	<b>12,950,600</b>	<b>5,319,859</b>	<b>19,284</b>	<b>5,339,143</b>
		<b>TOTAL GAS REVENUES</b>	<b>53,445,643</b>	<b>65,599</b>	<b>53,511,242</b>	<b>37,732,179</b>	<b>46,315</b>	<b>37,778,494</b>	<b>15,713,464</b>	<b>19,284</b>	<b>15,732,748</b>
		<b>PRODUCTION EXPENSES:</b>									
G-804	804/805	City Gate Purchases	25,535,209	0	25,535,209	17,835,695	0	17,835,695	7,699,514	0	7,699,514
6	808XXX	Net Natural Gas Storage Transactions	9,996,804	0	9,996,804	7,029,753	0	7,029,753	2,967,051	0	2,967,051
6	811000	Gas Used for Products Extraction	(79,595)	0	(79,595)	(55,971)	0	(55,971)	(23,624)	0	(23,624)
10	813000	Other Gas Expenses	0	66,797	66,797	0	46,199	46,199	0	20,598	20,598
99	813010	Gas Technology Institute (GTI) Expenses	18,671	0	18,671	13,521	0	13,521	5,150	0	5,150
		<b>TOTAL PRODUCTION EXPENSES</b>	<b>35,471,089</b>	<b>66,797</b>	<b>35,537,886</b>	<b>24,822,998</b>	<b>46,199</b>	<b>24,869,197</b>	<b>10,648,091</b>	<b>20,598</b>	<b>10,668,689</b>
		<b>UNDERGROUND STORAGE EXPENSES:</b>									
1	814000	Supervision & Engineering	0	10,293	10,293	0	7,204	7,204	0	3,089	3,089
1	824000	Other Expenses	0	94,810	94,810	0	66,358	66,358	0	28,452	28,452
1	837000	Other Equipment	0	33,623	33,623	0	23,533	23,533	0	10,090	10,090
		<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>138,726</b>	<b>138,726</b>	<b>0</b>	<b>97,095</b>	<b>97,095</b>	<b>0</b>	<b>41,631</b>	<b>41,631</b>
G-DEPX		Depreciation Expense-Underground Storage	0	44,851	44,851	0	31,391	31,391	0	13,460	13,460
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	2,560	2,560	0	1,792	1,792	0	768	768
		<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES</b>	<b>0</b>	<b>47,430</b>	<b>47,430</b>	<b>0</b>	<b>33,196</b>	<b>33,196</b>	<b>0</b>	<b>14,234</b>	<b>14,234</b>
		<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>186,156</b>	<b>186,156</b>	<b>0</b>	<b>130,291</b>	<b>130,291</b>	<b>0</b>	<b>55,865</b>	<b>55,865</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended January 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>DISTRIBUTION EXPENSES:</b>									
		<b>OPERATION</b>									
3	870000	Supervision & Engineering	15,157	86,279	101,436	14,980	55,796	70,776	177	30,483	30,660
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	180,144	79,068	259,212	136,076	51,132	187,208	44,068	27,936	72,004
3	875000	Measuring & Reg Sta Exp-General	23,006	0	23,006	9,472	0	9,472	13,534	0	13,534
3	876000	Measuring & Reg Sta Exp-Industrial	(1,025)	0	(1,025)	23	0	23	(1,048)	0	(1,048)
3	877000	Measuring & Reg Sta Exp-City Gate	98,338	0	98,338	35,849	0	35,849	62,489	0	62,489
3	878000	Meter & House Regulator Expenses	13,981	0	13,981	12,306	0	12,306	1,675	0	1,675
3	879000	Customer Installation Expenses	145,720	5,701	151,421	90,601	3,687	94,288	55,119	2,014	57,133
3	880000	Other Expenses	82,658	76,613	159,271	52,985	49,545	102,530	29,673	27,068	56,741
3	881000	Rents	0	1,176	1,176	0	761	761	0	415	415
		<b>MAINTENANCE</b>									
3	885000	Supervision & Engineering	13,013	0	13,013	6,962	0	6,962	6,051	0	6,051
3	887000	Mains	54,781	0	54,781	45,569	0	45,569	9,212	0	9,212
3	889000	Measuring & Reg Sta Exp-General	16,876	0	16,876	6,904	0	6,904	9,972	0	9,972
3	890000	Measuring & Reg Sta Exp-Industrial	92,475	0	92,475	54,288	0	54,288	38,187	0	38,187
3	891000	Measuring & Reg Sta Exp-City Gate	15,220	0	15,220	10,041	0	10,041	5,179	0	5,179
3	892000	Services	62,324	2,295	64,619	47,872	1,484	49,356	14,452	811	15,263
3	893000	Meters & House Regulators	72,805	107,585	180,390	47,955	69,574	117,529	24,850	38,011	62,861
3	894000	Other Equipment	2,104	10,326	12,430	2,104	6,678	8,782	0	3,648	3,648
		<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>887,577</b>	<b>369,043</b>	<b>1,256,620</b>	<b>573,987</b>	<b>238,657</b>	<b>812,644</b>	<b>313,590</b>	<b>130,386</b>	<b>443,976</b>
G-DEPX		Depreciation Expense-Distribution	942,593	5,208	947,801	630,514	3,662	634,176	312,079	1,546	313,625
G-OTX		Taxes Other Than FIT	2,285,020	0	2,285,020	1,895,594	0	1,895,594	389,426	0	389,426
		<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>3,227,613</b>	<b>5,208</b>	<b>3,232,821</b>	<b>2,526,108</b>	<b>3,662</b>	<b>2,529,770</b>	<b>701,505</b>	<b>1,546</b>	<b>703,051</b>
		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>4,115,190</b>	<b>374,251</b>	<b>4,489,441</b>	<b>3,100,095</b>	<b>242,319</b>	<b>3,342,414</b>	<b>1,015,095</b>	<b>131,932</b>	<b>1,147,027</b>
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000	Supervision	0	16,196	16,196	0	10,755	10,755	0	5,441	5,441
2	902000	Meter Reading Expenses	136,500	5,262	141,762	120,980	3,494	124,474	15,520	1,768	17,288
G-903	903XXX	Customer Records & Collection Expenses	79,190	345,961	425,151	50,911	229,732	280,643	28,279	116,229	144,508
2	904000	Uncollectible Accounts	0	129,285	129,285	0	85,850	85,850	0	43,435	43,435
2	905000	Misc Customer Accounts	0	5,610	5,610	0	3,725	3,725	0	1,885	1,885
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>215,690</b>	<b>502,314</b>	<b>718,004</b>	<b>171,891</b>	<b>333,556</b>	<b>505,447</b>	<b>43,799</b>	<b>168,758</b>	<b>212,557</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
G-908	908XXX	Customer Assistance Expenses	1,012,396	11,814	1,024,210	984,355	7,845	992,200	28,041	3,969	32,010
2	909000	Advertising	576	25,271	25,847	288	16,781	17,069	288	8,490	8,778
2	910000	Misc Customer Service & Info Exp	0	14,488	14,488	0	9,621	9,621	0	4,867	4,867
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>1,012,972</b>	<b>51,573</b>	<b>1,064,545</b>	<b>984,643</b>	<b>34,247</b>	<b>1,018,890</b>	<b>28,329</b>	<b>17,326</b>	<b>45,655</b>

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS OPERATING STATEMENT</b>		<b>G-OPS-1A</b>
For Month Ended January 31, 2013		
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	157	157	0	104	104	0	53	53
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>157</b>	<b>157</b>	<b>0</b>	<b>104</b>	<b>104</b>	<b>0</b>	<b>53</b>	<b>53</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	7,832	930,937	938,769	5,486	657,269	662,755	2,346	273,668	276,014
4	921000	Office Supplies & Expenses	0	71,200	71,200	0	50,269	50,269	0	20,931	20,931
4	922000	Admin. Expenses Transferred - Credit	0	(2,250)	(2,250)	0	(1,589)	(1,589)	0	(661)	(661)
4	923000	Outside Services Employed	0	177,811	177,811	0	125,540	125,540	0	52,271	52,271
4	924000	Property Insurance Premium	0	25,744	25,744	0	18,176	18,176	0	7,568	7,568
4	925XXX	Injuries and Damages	63	50,118	50,181	21	35,385	35,406	42	14,733	14,775
4	926XXX	Employee Pensions and Benefits	0	3,249	3,249	0	2,294	2,294	0	955	955
4	928000	Regulatory Commission Expenses	67,252	19,747	86,999	27,197	13,942	41,139	40,055	5,805	45,860
4	930000	Miscellaneous General Expenses	2,313	148,960	151,273	849	105,170	106,019	1,464	43,790	45,254
4	931000	Rents	891	19,622	20,513	834	13,854	14,688	57	5,768	5,825
4	935000	Maintenance of General Plant	29,036	173,036	202,072	15,626	122,169	137,795	13,410	50,867	64,277
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>107,387</b>	<b>1,618,174</b>	<b>1,725,561</b>	<b>50,013</b>	<b>1,142,479</b>	<b>1,192,492</b>	<b>57,374</b>	<b>475,695</b>	<b>533,069</b>
G-DEPX		Depreciation Expense-General Plant	37,168	226,384	263,552	23,665	159,834	183,499	13,503	66,550	80,053
G-AMTX		Amortization Expense - General Plant - 303000	2,282	3,367	5,649	1,944	2,377	4,321	338	990	1,328
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	159,515	159,515	0	112,622	112,622	0	46,893	46,893
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	466	466	0	329	329	0	137	137
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	(127,199)	0	(127,199)	(127,199)	0	(127,199)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	0	0	0	0	0	0	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
99	407429	Reg Credit Decoupling Rebate	(885)	0	(885)	(885)	0	(885)	0	0	0
<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>			<b>(88,634)</b>	<b>389,732</b>	<b>301,098</b>	<b>(102,475)</b>	<b>275,162</b>	<b>172,687</b>	<b>13,841</b>	<b>114,570</b>	<b>128,411</b>
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>18,753</b>	<b>2,007,906</b>	<b>2,026,659</b>	<b>(52,462)</b>	<b>1,417,641</b>	<b>1,365,179</b>	<b>71,215</b>	<b>590,265</b>	<b>661,480</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>40,833,694</b>	<b>3,189,154</b>	<b>44,022,848</b>	<b>29,027,165</b>	<b>2,204,357</b>	<b>31,231,522</b>	<b>11,806,529</b>	<b>984,797</b>	<b>12,791,326</b>
<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>					<b>9,488,394</b>			<b>6,546,972</b>			<b>2,941,422</b>
G-FIT		FEDERAL INCOME TAX			4,147,672			2,892,739			1,254,933
G-FIT		DEFERRED FEDERAL INCOME TAX			(943,823)			(675,282)			(268,541)
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(3,313)			(1,980)			(1,333)
<b>GAS NET OPERATING INCOME (LOSS)</b>					<b>6,287,858</b>			<b>4,331,495</b>			<b>1,956,363</b>



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 2013	
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%			69.990%				30.010%
G-ALL	2	Number of Customers		100.000%			66.404%				33.596%
G-ALL	3	Direct Distribution Operating Expense		100.000%			64.669%				35.331%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.603%				29.397%
G-ALL	6	Actual Therms Purchased		100.000%			70.320%				29.680%
G-ALL	10	Actual Annual Throughput		100.000%			69.163%				30.837%
G-ALL	99	Not Allocated		0.000%			0.000%				0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended January 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	15,669,323	0	15,669,323	11,020,484	0	11,020,484	4,648,839	0	4,648,839
1	804001	Pipeline Demand Costs	2,520,029	0	2,520,029	1,763,768	0	1,763,768	756,261	0	756,261
1	804002	Transport Variable Charges	194,176	0	194,176	135,904	0	135,904	58,272	0	58,272
6	804010	Gas Costs - Fixed Hedge	10,452	0	10,452	7,350	0	7,350	3,102	0	3,102
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	30,371	0	30,371	21,357	0	21,357	9,014	0	9,014
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	673,153	0	673,153	473,361	0	473,361	199,792	0	199,792
6	804700	Gas Costs - Offsystem Bookout	64,417	0	64,417	45,298	0	45,298	19,119	0	19,119
6	804711	Gas Costs - Offsystem Bookout Offset	(64,417)	0	(64,417)	(45,298)	0	(45,298)	(19,119)	0	(19,119)
6	804730	Gas Costs - Intracompany LDC Gas	3,011,914	0	3,011,914	2,117,978	0	2,117,978	893,936	0	893,936
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(1,160,629)	0	(1,160,629)	(932,441)	0	(932,441)	(228,188)	0	(228,188)
99	805120	Gas Expense - Rate Deferrals	4,586,420	0	4,586,420	3,227,934	0	3,227,934	1,358,486	0	1,358,486
		TOTAL PURCHASED GAS COSTS	25,535,209	0	25,535,209	17,835,695	0	17,835,695	7,699,514	0	7,699,514

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	6	Actual Therms Purchased	100.000%	70.320%	29.680%
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, 2013	
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	79,190	345,961	425,151	50,911	229,732	280,643	28,279	116,229	144,508
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	79,190	345,961	425,151	50,911	229,732	280,643	28,279	116,229	144,508

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.404%	33.596%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.747%	34.253%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended January 31, 2013	
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	11,681	11,814	23,495	11,152	7,845	18,997	529	3,969	4,498
99	908600	Public Purpose Tariff Rider Expense Offset	904,206	0	904,206	876,694	0	876,694	27,512	0	27,512
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	96,509	0	96,509	96,509	0	96,509	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	1,012,396	11,814	1,024,210	984,355	7,845	992,200	28,041	3,969	32,010

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.404%	33.596%
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, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.89%	52.89%
2	Cost of Debt		5.715%	5.817%
	Total Cost of Debt		3.023%	3.077%
	Total Weighted Cost		3.023%	3.077%
G-APL	Net Rate Base	319,608,748	210,262,388	109,346,360
	Interest Deduction for FIT Calculation	9,720,819	6,356,232	3,364,587
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-FIT-1A</b>
<b>FEDERAL INCOME TAXES--GAS</b>	
For Month Ended January 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	53,511,242	37,778,494	15,732,748
G-OPS	Operating & Maintenance Expense	40,441,499	28,495,869	11,945,630
G-OPS	Book Deprec/Amort and Reg Amortizations	1,293,769	838,267	455,502
G-OTX	Taxes Other than FIT	2,287,580	1,897,386	390,194
	Net Operating Income Before FIT	9,488,394	6,546,972	2,941,422
G-INT	Less: Interest Expense	810,068	529,686	280,382
G-SCM	Schedule M Adjustments	3,172,167	2,247,683	924,484
	Taxable Net Operating Income	11,850,493	8,264,969	3,585,524
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	4,147,672	2,892,739	1,254,933
G-DTE	Deferred FIT	(943,823)	(675,282)	(268,541)
99	411400 Amortized Investment Tax Credit	(3,313)	(1,980)	(1,333)
	Total FIT/Deferred FIT & ITC	3,200,536	2,215,477	985,059

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 January 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX/AMTX		Book Depreciation & Amortization	982,043	439,810	1,421,853	656,123	310,228	966,351	325,920	129,582	455,502
12	997001	Contributions In Aid of Construction	0	10,156	10,156	0	6,677	6,677	0	3,479	3,479
2	997002	Injuries and Damages	0	(15,447)	(15,447)	0	(10,257)	(10,257)	0	(5,190)	(5,190)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	247,873	247,873	0	175,006	175,006	0	72,867	72,867
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	3,425,791	0	3,425,791	2,295,493	0	2,295,493	1,130,298	0	1,130,298
4	997015	Airplane Lease Payments	0	8,802	8,802	0	6,214	6,214	0	2,588	2,588
12	997016	Redemption Expense Amortization	0	30,457	30,457	0	20,025	20,025	0	10,432	10,432
4	997020	FAS87 Current Pension Accrual	0	322,837	322,837	0	227,933	227,933	0	94,904	94,904
99	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(128,091)	0	(128,091)	(128,091)	0	(128,091)	0	0	0
12	997032	Interest Rate Swaps	0	28,477	28,477	0	18,723	18,723	0	9,754	9,754
4	997033	DSM Tariff Rider	309,600	0	309,600	337,210	0	337,210	(27,610)	0	(27,610)
12	997048	AFUDC	0	(21,638)	(21,638)	0	(14,226)	(14,226)	0	(7,412)	(7,412)
11	997049	Tax Depreciation	0	(2,072,242)	(2,072,242)	0	(1,400,628)	(1,400,628)	0	(671,614)	(671,614)
1	997055	Deferred Gas Exchange	0	(499,990)	(499,990)	0	(349,943)	(349,943)	0	(150,047)	(150,047)
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	96,509	0	96,509	96,509	0	96,509	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	97,396	97,396	0	65,830	65,830	0	31,566	31,566
4	997081	Deferred Compensation	0	(56,855)	(56,855)	0	(40,141)	(40,141)	0	(16,714)	(16,714)
4	997082	Meal Disallowances	0	5,550	5,550	0	3,918	3,918	0	1,632	1,632
4	997083	Paid Time Off	0	(74,017)	(74,017)	0	(52,258)	(52,258)	0	(21,759)	(21,759)
2	997084	Customer Uncollectibles	0	35,146	35,146	0	23,338	23,338	0	11,808	11,808
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>4,685,852</b>	<b>(1,513,685)</b>	<b>3,172,167</b>	<b>3,257,244</b>	<b>(1,009,561)</b>	<b>2,247,683</b>	<b>1,428,608</b>	<b>(504,124)</b>	<b>924,484</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.990%	30.010%
G-ALL	2	Number of Customers	100.000%	66.404%	33.596%
G-ALL	3	Direct Distribution Operating Expense	100.000%	64.669%	35.331%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Therms Purchased	100.000%	70.320%	29.680%
G-ALL	11	Book Depreciation	100.000%	67.590%	32.410%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.747%	34.253%
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, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	313,600	209,159	104,441
99	410100	Deferred Federal Income Tax Exp	(1,262,555)	(876,614)	(385,941)
		SUBTOTAL	(948,955)	(667,455)	(281,500)
14	411100	Deferred Federal Income Tax Expense - Allocated	38,910	25,951	12,959
99	411100	Deferred Federal Income Tax Exp	(33,778)	(33,778)	0
		SUBTOTAL	5,132	(7,827)	12,959
		<b>Total Deferred Federal Income Tax Expense</b>	<b>(943,823)</b>	<b>(675,282)</b>	<b>(268,541)</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.696%	33.304%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-OTX-1A</b>
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	
For Month Ended January 31, 2013 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	2,560	2,560	0	1,792	1,792	0	768	768
		<b>TOTAL UNDERGROUND STORAGE TAX</b>	0	2,560	2,560	0	1,792	1,792	0	768	768
		<b>DISTRIBUTION</b>									
99	408110	State Excise Tax	881,432	0	881,432	881,432	0	881,432	0	0	0
99	408120	Municipal Occupation & License Tax	1,002,588	0	1,002,588	826,838	0	826,838	175,750	0	175,750
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	293,491	0	293,491	187,324	0	187,324	106,167	0	106,167
99	409100	State Income Tax	107,509	0	107,509	0	0	0	107,509	0	107,509
		<b>TOTAL DISTRIBUTION TAX</b>	2,285,020	0	2,285,020	1,895,594	0	1,895,594	389,426	0	389,426
		<b>TOTAL TAXES OTHER THAN FIT</b>	2,285,020	2,560	2,287,580	1,895,594	1,792	1,897,386	389,426	768	390,194

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
-------	---	------------------------	----------	---------	---------

<b>RESULTS OF OPERATIONS</b>		Report ID: <b>G-PLT-1A</b>
<b>GAS UTILITY PLANT</b>		
For Month Ended January 31, 2013 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	615,894	1,761,912	964,981	434,840	1,399,821	181,037	181,054	362,091
4	3031XX	Misc Intangible IT Plant (3031XX)	0	9,708,954	9,708,954	0	6,854,813	6,854,813	0	2,854,141	2,854,141
4		TOTAL INTANGIBLE PLANT	1,146,018	10,324,848	11,470,866	964,981	7,289,653	8,254,634	181,037	3,035,195	3,216,232
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,805	466,805	0	326,717	326,717	0	140,088	140,088
1	351XXX	Structures & Improvements	0	1,429,279	1,429,279	0	1,000,352	1,000,352	0	428,927	428,927
1	352XXX	Wells	0	18,368,430	18,368,430	0	12,856,064	12,856,064	0	5,512,366	5,512,366
1	353000	Lines	0	1,044,478	1,044,478	0	731,030	731,030	0	313,448	313,448
1	354000	Compressor Station Equipment	0	11,554,438	11,554,438	0	8,086,951	8,086,951	0	3,467,487	3,467,487
1	355000	Measuring & Regulating Equipment	0	262,596	262,596	0	183,791	183,791	0	78,805	78,805
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	121,154	121,154
1	357000	Other Equipment	0	1,553,686	1,553,686	0	1,087,425	1,087,425	0	466,261	466,261
		TOTAL UNDERGROUND STORAGE PLANT	0	35,083,424	35,083,424	0	24,554,888	24,554,888	0	10,528,536	10,528,536
		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	834,590	21,450	856,040	560,736	15,084	575,820	273,854	6,366	280,220
6	376000	Mains	229,234,342	2,512,521	231,746,863	146,722,482	1,766,805	148,489,287	82,511,860	745,716	83,257,576
6	378000	Measuring & Reg Station Equip-General	5,278,229	57,440	5,335,669	3,185,175	40,392	3,225,567	2,093,054	17,048	2,110,102
6	379000	Measuring & Reg Station Equip-City Gate	6,041,693	0	6,041,693	1,881,820	0	1,881,820	4,159,873	0	4,159,873
6	380000	Services	149,748,320	0	149,748,320	101,125,309	0	101,125,309	48,623,011	0	48,623,011
6	381000	Meters	64,443,744	0	64,443,744	42,873,126	0	42,873,126	21,570,618	0	21,570,618
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	3,015,338	0	3,015,338	2,382,705	0	2,382,705	632,633	0	632,633
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	458,749,502	2,591,411	461,340,913	298,796,794	1,822,281	300,619,075	159,952,708	769,130	160,721,838

<b>RESULTS OF OPERATIONS</b>		Report ID: <b>G-PLT-1A</b>
<b>GAS UTILITY PLANT</b>		
For Month Ended January 31, 2013 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>GENERAL PLANT</b>									
4	389XXX	Land & Land Rights	665,824	826,151	1,491,975	574,973	583,287	1,158,260	90,851	242,864	333,715
4	390XXX	Structures & Improvements	4,465,851	13,177,351	17,643,202	3,298,038	9,303,605	12,601,643	1,167,813	3,873,746	5,041,559
4	391XXX	Office Furniture & Equipment	0	8,840,484	8,840,484	0	6,241,647	6,241,647	0	2,598,837	2,598,837
4	392XXX	Transportation Equipment	6,788,089	1,658,485	8,446,574	4,956,764	1,170,940	6,127,704	1,831,325	487,545	2,318,870
4	393000	Stores Equipment	150,416	377,184	527,600	113,291	266,303	379,594	37,125	110,881	148,006
4	394000	Tools, Shop & Garage Equipment	1,677,466	3,101,701	4,779,167	1,238,230	2,189,894	3,428,124	439,236	911,807	1,351,043
4	395000	Laboratory Equipment	76,811	255,767	332,578	57,932	180,579	238,511	18,879	75,188	94,067
4	396XXX	Power Operated Equipment	3,534,405	1,078,351	4,612,756	2,643,727	761,348	3,405,075	890,678	317,003	1,207,681
4	397XXX	Communications Equipment	1,974,737	5,727,293	7,702,030	680,295	4,043,641	4,723,936	1,294,442	1,683,652	2,978,094
4	398000	Miscellaneous Equipment	19	76,789	76,808	8	54,215	54,223	11	22,574	22,585
		<b>TOTAL GENERAL PLANT</b>	<b>19,333,618</b>	<b>35,119,556</b>	<b>54,453,174</b>	<b>13,563,258</b>	<b>24,795,459</b>	<b>38,358,717</b>	<b>5,770,360</b>	<b>10,324,097</b>	<b>16,094,457</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>479,229,138</b>	<b>83,119,239</b>	<b>562,348,377</b>	<b>313,325,033</b>	<b>58,462,281</b>	<b>371,787,314</b>	<b>165,904,105</b>	<b>24,656,958</b>	<b>190,561,063</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(12,484,215)	(12,484,215)	0	(8,737,702)	(8,737,702)	0	(3,746,513)	(3,746,513)
G-ADEP		Distribution Plant	(157,800,973)	(1,446,197)	(159,247,170)	(104,877,050)	(1,016,966)	(105,894,016)	(52,923,923)	(429,231)	(53,353,154)
G-ADEP		General Plant	(4,496,870)	(9,380,606)	(13,877,476)	(2,606,809)	(6,622,990)	(9,229,799)	(1,890,061)	(2,757,616)	(4,647,677)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(162,297,843)</b>	<b>(23,311,018)</b>	<b>(185,608,861)</b>	<b>(107,483,859)</b>	<b>(16,377,658)</b>	<b>(123,861,517)</b>	<b>(54,813,984)</b>	<b>(6,933,360)</b>	<b>(61,747,344)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAAMT		General Plant - 303000	(138,198)	(13,282)	(151,480)	(95,059)	(9,378)	(104,437)	(43,139)	(3,904)	(47,043)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(4,437,895)	(4,437,895)	0	(3,133,287)	(3,133,287)	0	(1,304,608)	(1,304,608)
G-AAAMT		Underground Storage	0	(239,414)	(239,414)	0	(167,566)	(167,566)	0	(71,848)	(71,848)
G-AAAMT		General Plant - 390200, 396200	(4,537)	(31,079)	(35,616)	(3,594)	(21,943)	(25,537)	(943)	(9,136)	(10,079)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(142,735)</b>	<b>(4,721,670)</b>	<b>(4,864,405)</b>	<b>(98,653)</b>	<b>(3,332,174)</b>	<b>(3,430,827)</b>	<b>(44,082)</b>	<b>(1,389,496)</b>	<b>(1,433,578)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(162,440,578)</b>	<b>(28,032,688)</b>	<b>(190,473,266)</b>	<b>(107,582,512)</b>	<b>(19,709,832)</b>	<b>(127,292,344)</b>	<b>(54,858,066)</b>	<b>(8,322,856)</b>	<b>(63,180,922)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>316,788,560</b>	<b>55,086,551</b>	<b>371,875,111</b>	<b>205,742,521</b>	<b>38,752,449</b>	<b>244,494,970</b>	<b>111,046,039</b>	<b>16,334,102</b>	<b>127,380,141</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(62,767,848)	(62,767,848)	0	(41,267,977)	(41,267,977)	0	(21,499,871)	(21,499,871)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,339,912)	(7,339,912)	0	(5,162,987)	(5,162,987)	0	(2,176,925)	(2,176,925)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(59,954)	(59,954)	0	(42,329)	(42,329)	0	(17,625)	(17,625)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,234,648)	(1,234,648)	0	(811,744)	(811,744)	0	(422,904)	(422,904)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(71,402,362)</b>	<b>(71,402,362)</b>	<b>0</b>	<b>(47,285,037)</b>	<b>(47,285,037)</b>	<b>0</b>	<b>(24,117,325)</b>	<b>(24,117,325)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>316,788,560</b>	<b>(16,315,811)</b>	<b>300,472,749</b>	<b>205,742,521</b>	<b>(8,532,588)</b>	<b>197,209,933</b>	<b>111,046,039</b>	<b>(7,783,223)</b>	<b>103,262,816</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Therms Purchased	100.000%	70.320%	29.680%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.747%	34.253%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	G-APL-1A
For Month Ended January 31, 2013	
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	316,788,560	(16,315,811)	300,472,749	205,742,521	(8,532,588)	197,209,933	111,046,039	(7,783,223)	103,262,816
		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	4,011,172	4,011,172	0	1,719,892	1,719,892
1	164100	Gas Inventory--Jackson Prairie	0	10,175,551	10,175,551	0	7,121,868	7,121,868	0	3,053,683	3,053,683
4	252000	Customer Advances	(77,864)	0	(77,864)	(11,804)	0	(11,804)	(66,060)	0	(66,060)
99	235199	Customer Deposits	(361,003)	0	(361,003)	(361,003)	0	(361,003)	0	0	0
C-WKC		Working Capital	2,292,222	1,376,029	3,668,251	2,292,222	0	2,292,222	0	1,376,029	1,376,029
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	1,853,355	17,282,644	19,135,999	1,919,415	11,133,040	13,052,455	(66,060)	6,149,604	6,083,544
		NET RATE BASE	318,641,915	966,833	319,608,748	207,661,936	2,600,452	210,262,388	110,979,979	(1,633,619)	109,346,360

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended January 31, 2013	
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)	633,024	633,024											
Hydro (ED-AN)	654,692	654,692											
Other (ED-AN)	760,874	760,874											
<b>Total Electric Production</b>	<b>2,048,590</b>	<b>2,048,590</b>											
<b>Electric Transmission</b>													
ED-AN	824,106	824,106											
<b>Total Electric Transmission</b>	<b>824,106</b>	<b>824,106</b>											
<b>Electric Distribution</b>													
ED-ID	929,057	929,057											
ED-WA	1,807,436	1,807,436											
<b>Total Electric Distribution</b>	<b>2,736,493</b>	<b>2,736,493</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	44,851		44,851			44,851	44,851		31,391	31,391		13,460	13,460
GD-OR	9,432			9,432									
<b>Total Gas Underground Storage</b>	<b>54,283</b>		<b>44,851</b>	<b>9,432</b>		<b>44,851</b>	<b>44,851</b>		<b>31,391</b>	<b>31,391</b>		<b>13,460</b>	<b>13,460</b>
<b>Gas Distribution</b>													
6 GD-AN	5,208		5,208				5,208			3,662	3,662		1,546
GD-ID	312,079		312,079		312,079		312,079					312,079	312,079
GD-WA	630,514		630,514		630,514		630,514	630,514		630,514			
GD-OR	319,270			319,270									
<b>Total Gas Distribution</b>	<b>1,267,071</b>		<b>947,801</b>	<b>319,270</b>		<b>942,593</b>	<b>947,801</b>		<b>630,514</b>	<b>3,662</b>	<b>634,176</b>		<b>312,079</b>
<b>General Plant</b>													
ED-AN	208,143	208,143											
ED-ID	24,275	24,275											
ED-WA	79,075	79,075											
7,4 CD-AA	1,046,186	756,874	202,970	86,342		202,970	202,970		143,303	143,303		59,667	59,667
9,4 CD-AN	53,610	42,470	11,140			11,140	11,140		7,865	7,865		3,275	3,275
9 CD-ID	36,146	28,635	7,511		7,511	7,511	7,511				7,511		7,511
9 CD-WA	13,696	10,850	2,846		2,846	2,846	2,846	2,846					
8,4 GD-AA	12,973		9,123	3,850		9,123	9,123		6,441	6,441		2,682	2,682
4 GD-AN	3,151		3,151			3,151	3,151		2,225	2,225		926	926
GD-ID	5,992		5,992		5,992	5,992	5,992				5,992		5,992
GD-WA	20,819		20,819		20,819	20,819	20,819	20,819					
GD-OR	21,105			21,105									
<b>Total General Plant</b>	<b>1,525,171</b>	<b>1,150,322</b>	<b>263,552</b>	<b>111,297</b>		<b>37,168</b>	<b>226,384</b>		<b>23,665</b>	<b>159,834</b>	<b>183,499</b>		<b>13,503</b>
<b>Total Depreciation Expense</b>	<b>8,455,714</b>	<b>6,759,511</b>	<b>1,256,204</b>	<b>439,999</b>		<b>979,761</b>	<b>276,443</b>		<b>654,179</b>	<b>194,887</b>	<b>849,066</b>		<b>325,582</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1 System Contract Demand	69.990%	30.010%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	70.603%	29.397%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6 Actual Therms Purchased	70.320%	29.680%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-1A</b>
For Month Ended January 31, 2013	
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	7,525	7,525												
<b>Total Production/Transmission</b>		<b>84,058</b>	<b>84,058</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>															
7,4	CD-AA	16,482	11,924	3,198	1,360		3,198	3,198		2,258	2,258		940	940	
9,4	CD-AN	812	643	169			169	169		119	119		50	50	
	GD-ID	338		338			338	338				338		338	
	GD-WA	1,944		1,944			1,944	1,944	1,944		1,944				
	GD-OR	648			648										
<b>Total General Plant - 303000</b>		<b>20,224</b>	<b>12,567</b>	<b>5,649</b>	<b>2,008</b>		<b>2,282</b>	<b>3,367</b>	<b>5,649</b>	<b>1,944</b>	<b>2,377</b>	<b>4,321</b>	<b>338</b>	<b>990</b>	<b>1,328</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	687,826	497,615	133,445	56,766		133,445	133,445		94,216	94,216		39,229	39,229	
	ED-AN	13,505	13,505												
	ED-ID	396	396												
	ED-WA	34,657	34,657												
8,4	GD-AA	36,795		25,874	10,921		25,874	25,874		18,268	18,268		7,606	7,606	
4	GD-AN	196		196			196	196		138	138		58	58	
	GD-OR	21			21										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>773,396</b>	<b>546,173</b>	<b>159,515</b>	<b>67,708</b>		<b>159,515</b>	<b>159,515</b>		<b>112,622</b>	<b>112,622</b>		<b>46,893</b>	<b>46,893</b>	
<b>Gas Underground Storage</b>															
1	GD-AN	19		19			19	19		13	13		6	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>6</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	2,404	1,740	466	198		466	466		329	329		137	137	
4	ED-AN	802	802												
	GD-OR	262			262										
<b>Total General Plant- 390200, 396200</b>		<b>3,468</b>	<b>2,542</b>	<b>466</b>	<b>460</b>		<b>466</b>	<b>466</b>		<b>329</b>	<b>329</b>		<b>137</b>	<b>137</b>	
<b>Total Amortization Expense</b>		<b>883,415</b>	<b>647,590</b>	<b>165,649</b>	<b>70,176</b>		<b>2,282</b>	<b>163,367</b>	<b>165,649</b>	<b>1,944</b>	<b>115,341</b>	<b>117,285</b>	<b>338</b>	<b>48,026</b>	<b>48,364</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1 System Contract Demand	69.990%	30.010%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	70.603%	29.397%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-IA</b>
For Month Ended January 31, 2013	
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)	(278,653,238)	(278,653,238)											
Hydro (ED-AN)	(116,249,216)	(116,249,216)											
Other (ED-AN)	(77,718,962)	(77,718,962)											
<b>Total Electric Production</b>	<b>(472,621,416)</b>	<b>(472,621,416)</b>											
<b>Electric Transmission</b>													
ED-AN	(183,978,376)	(183,978,376)											
<b>Total Electric Transmission</b>	<b>(183,978,376)</b>	<b>(183,978,376)</b>											
<b>Electric Distribution</b>													
ED-ID	(136,878,598)	(136,878,598)											
ED-WA	(228,214,746)	(228,214,746)											
<b>Total Electric Distribution</b>	<b>(365,093,344)</b>	<b>(365,093,344)</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	(12,484,215)		(12,484,215)		(12,484,215)	(12,484,215)		(8,737,702)	(8,737,702)		(3,746,513)	(3,746,513)	
GD-OR	(413,598)			(413,598)									
<b>Total Gas Underground Storage</b>	<b>(12,897,813)</b>		<b>(12,484,215)</b>	<b>(413,598)</b>	<b>(12,484,215)</b>	<b>(12,484,215)</b>		<b>(8,737,702)</b>	<b>(8,737,702)</b>		<b>(3,746,513)</b>	<b>(3,746,513)</b>	
<b>Gas Distribution</b>													
6 GD-AN	(1,446,197)		(1,446,197)			(1,446,197)		(1,016,966)	(1,016,966)		(429,231)	(429,231)	
GD-ID	(52,923,923)		(52,923,923)		(52,923,923)	(52,923,923)				(52,923,923)		(52,923,923)	
GD-WA	(104,877,050)		(104,877,050)		(104,877,050)	(104,877,050)	(104,877,050)		(104,877,050)				
GD-OR	(87,633,951)			(87,633,951)									
<b>Total Gas Distribution</b>	<b>(246,881,121)</b>		<b>(159,247,170)</b>	<b>(87,633,951)</b>	<b>(157,800,973)</b>	<b>(159,247,170)</b>		<b>(104,877,050)</b>	<b>(1,016,966)</b>	<b>(105,894,016)</b>	<b>(52,923,923)</b>	<b>(429,231)</b>	<b>(53,353,154)</b>
<b>General Plant</b>													
ED-AN	(33,528,242)	(33,528,242)											
ED-ID	(5,368,091)	(5,368,091)											
ED-WA	(10,553,257)	(10,553,257)											
7,4 CD-AA	(25,082,005)	(18,145,827)	(4,866,160)	(2,070,018)		(4,866,160)	(4,866,160)	(3,435,655)	(3,435,655)		(1,430,505)	(1,430,505)	
9,4 CD-AN	(10,771,840)	(8,533,560)	(2,238,280)		(2,238,280)	(2,238,280)		(1,580,293)	(1,580,293)		(657,987)	(657,987)	
9 CD-ID	(4,411,450)	(3,494,795)	(916,655)		(916,655)	(916,655)				(916,655)		(916,655)	
9 CD-WA	(2,114,766)	(1,675,339)	(439,427)		(439,427)	(439,427)	(439,427)		(439,427)				
8,4 GD-AA	(1,324,316)		(931,259)	(393,057)		(931,259)		(657,497)	(657,497)		(273,762)	(273,762)	
4 GD-AN	(1,344,907)		(1,344,907)		(1,344,907)	(1,344,907)		(949,545)	(949,545)		(395,362)	(395,362)	
GD-ID	(973,406)		(973,406)		(973,406)	(973,406)				(973,406)		(973,406)	
GD-WA	(2,167,382)		(2,167,382)		(2,167,382)	(2,167,382)	(2,167,382)		(2,167,382)				
GD-OR	(3,480,378)			(3,480,378)									
<b>Total General Plant</b>	<b>(101,120,040)</b>	<b>(81,299,111)</b>	<b>(13,877,476)</b>	<b>(5,943,453)</b>	<b>(4,496,870)</b>	<b>(9,380,606)</b>	<b>(13,877,476)</b>	<b>(2,606,809)</b>	<b>(6,622,990)</b>	<b>(9,229,799)</b>	<b>(1,890,061)</b>	<b>(2,757,616)</b>	<b>(4,647,677)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,382,592,110)</b>	<b>(1,102,992,247)</b>	<b>(185,608,861)</b>	<b>(93,991,002)</b>	<b>(162,297,843)</b>	<b>(23,311,018)</b>	<b>(185,608,861)</b>	<b>(107,483,859)</b>	<b>(16,377,658)</b>	<b>(123,861,517)</b>	<b>(54,813,984)</b>	<b>(6,933,360)</b>	<b>(61,747,344)</b>

Allocation Ratios:		Electric			Gas-North			Gas-South			Jurisdiction -			Washington			Idaho		
Service -																			
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	System Contract Demand	69.990%	30.010%											
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	70.603%	29.397%											
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6	Actual Therms Purchased	70.320%	29.680%											

**RESULTS OF OPERATIONS**  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
For Month Ended January 31, 2013  
Average of Monthly Averages Basis

Report ID:  
**G-AAMT-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		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	(6,506,020)	(6,506,020)												
Misc Intangible PIt (303000)	ED-AN	(608,486)	(608,486)												
<b>Total Production/Transmission</b>		<b>(7,114,506)</b>	<b>(7,114,506)</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	(73,783)	(73,783)												
Misc Intangible PIt (303000)	ED-WA	(22,462)	(22,462)												
<b>Total Distribution</b>		<b>(96,245)</b>	<b>(96,245)</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	(16,488)	(11,928)	(3,199)	(1,361)		(3,199)	(3,199)		(2,259)	(2,259)		(940)	(940)	
9,4	CD-AN	(48,528)	(38,445)	(10,083)			(10,083)	(10,083)		(7,119)	(7,119)		(2,964)	(2,964)	
	GD-ID	(43,139)		(43,139)			(43,139)	(43,139)				(43,139)		(43,139)	
	GD-WA	(95,059)		(95,059)			(95,059)	(95,059)	(95,059)		(95,059)				
	GD-OR	(49,014)			(49,014)										
<b>Total General Plant - 303000</b>		<b>(252,228)</b>	<b>(50,373)</b>	<b>(151,480)</b>	<b>(50,375)</b>	<b>(138,198)</b>	<b>(13,282)</b>	<b>(151,480)</b>		<b>(95,059)</b>	<b>(9,378)</b>	<b>(104,437)</b>	<b>(43,139)</b>	<b>(3,904)</b>	<b>(47,043)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	(19,923,264)	(14,413,685)	(3,865,312)	(1,644,267)		(3,865,312)	(3,865,312)		(2,729,026)	(2,729,026)		(1,136,286)	(1,136,286)	
	ED-AN	(411,236)	(411,236)												
	ED-WA	(485,533)	(485,533)												
8,4	GD-AA	(803,551)		(565,057)	(238,494)		(565,057)	(565,057)		(398,947)	(398,947)		(166,110)	(166,110)	
4	GD-AN	(7,526)		(7,526)			(7,526)	(7,526)		(5,314)	(5,314)		(2,212)	(2,212)	
	GD-OR	(744)			(744)										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(21,631,854)</b>	<b>(15,310,454)</b>	<b>(4,437,895)</b>	<b>(1,883,505)</b>		<b>(4,437,895)</b>	<b>(4,437,895)</b>		<b>(3,133,287)</b>	<b>(3,133,287)</b>		<b>(1,304,608)</b>	<b>(1,304,608)</b>	
<b>Gas Underground Storage</b>															
1	GD-AN	(239,414)		(239,414)			(239,414)	(239,414)		(167,566)	(167,566)		(71,848)	(71,848)	
<b>Total Gas Underground Storage</b>		<b>(239,414)</b>		<b>(239,414)</b>			<b>(239,414)</b>	<b>(239,414)</b>		<b>(167,566)</b>	<b>(167,566)</b>		<b>(71,848)</b>	<b>(71,848)</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	(160,196)	(115,896)	(31,079)	(13,221)		(31,079)	(31,079)		(21,943)	(21,943)		(9,136)	(9,136)	
9	CD-ID	(4,538)	(3,595)	(943)			(943)	(943)				(943)		(943)	
9	CD-WA	(8,332)	(6,601)	(1,731)			(1,731)	(1,731)	(1,731)		(1,731)				
4	ED-AN	(44,948)	(44,948)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)		(1,863)				
	GD-OR	(49,378)			(49,378)										
<b>Total General Plant - 390200, 396200</b>		<b>(379,933)</b>	<b>(281,718)</b>	<b>(35,616)</b>	<b>(62,599)</b>	<b>(4,537)</b>	<b>(31,079)</b>	<b>(35,616)</b>		<b>(3,594)</b>	<b>(21,943)</b>	<b>(25,537)</b>	<b>(943)</b>	<b>(9,136)</b>	<b>(10,079)</b>
<b>Total Accumulated Amortization</b>		<b>(29,714,180)</b>	<b>(22,853,296)</b>	<b>(4,864,405)</b>	<b>(1,996,479)</b>	<b>(142,735)</b>	<b>(4,721,670)</b>	<b>(4,864,405)</b>		<b>(98,653)</b>	<b>(3,332,174)</b>	<b>(3,430,827)</b>	<b>(44,082)</b>	<b>(1,389,496)</b>	<b>(1,433,578)</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1 System Contract Demand	69.990%	30.010%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	70.603%	29.397%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2013	
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	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	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	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	0
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	0	325,095	325,095	0
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,479,352</b>	<b>372,902</b>	<b>708,653</b>	<b>3,108,652</b>	<b>4,190,207</b>	<b>574,973</b>	<b>90,851</b>	<b>826,151</b>	<b>1,491,975</b>	<b>472,075</b>	<b>325,095</b>	<b>797,170</b>	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	6,229,679	487,763	2,094,506	3,647,410	6,229,679	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,904,915	0	0	0	0	1,904,915	0	0	1,904,915	0	0	0	0
99		GD-OR / AS	3,423,319	0	0	0	0	0	0	0	0	3,423,319	0	3,423,319	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	61,860,065	0	0	44,753,283	44,753,283	0	0	12,001,471	12,001,471	0	5,105,311	5,105,311	0
9		CD-WA / ID / AN	17,983,620	5,311,355	4,452,346	4,483,103	14,246,804	1,393,123	1,167,813	1,175,880	3,736,816	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>91,401,598</b>	<b>5,799,118</b>	<b>6,546,852</b>	<b>52,883,796</b>	<b>65,229,766</b>	<b>3,298,038</b>	<b>1,167,813</b>	<b>13,177,351</b>	<b>17,643,202</b>	<b>3,423,319</b>	<b>5,105,311</b>	<b>8,528,630</b>	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	7,783,277	2,253,912	14,649	5,514,716	7,783,277	0	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	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,176	0	0	0	0	0	0	330,628	330,628	0	139,548	139,548	0
7		CD-AA	43,757,111	0	0	31,656,520	31,656,520	0	0	8,489,317	8,489,317	0	3,611,274	3,611,274	0
9		CD-WA / ID / AN	66,842	0	0	52,953	52,953	0	0	13,889	13,889	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>52,084,056</b>	<b>2,253,912</b>	<b>14,649</b>	<b>37,224,189</b>	<b>39,492,750</b>	<b>0</b>	<b>0</b>	<b>8,840,484</b>	<b>8,840,484</b>	<b>0</b>	<b>3,750,822</b>	<b>3,750,822</b>	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	17,610,305	7,980,421	3,043,176	6,586,708	17,610,305	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,474,405	0	0	0	0	4,593,263	1,658,272	1,222,870	7,474,405	0	0	0	0
99		GD-OR / AS	2,381,291	0	0	0	0	0	0	0	0	2,381,291	0	2,381,291	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	383,287	383,287	0	0	102,786	102,786	0	43,724	43,724	0
9		CD-WA / ID / AN	4,183,951	1,385,864	659,773	1,268,930	3,314,567	363,501	173,053	332,830	869,384	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>32,179,749</b>	<b>9,366,285</b>	<b>3,702,949</b>	<b>8,238,925</b>	<b>21,308,159</b>	<b>4,956,764</b>	<b>1,831,325</b>	<b>1,658,486</b>	<b>8,446,575</b>	<b>2,381,291</b>	<b>43,724</b>	<b>2,425,015</b>	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2013	
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	2,133,541	110,638	141,541	1,438,034	1,690,213	29,019	37,125	377,184	443,328	0	0	0
		TOTAL ACCOUNT	2,670,368	121,377	156,286	1,807,879	2,085,542	113,290	37,125	377,184	527,599	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,185,940	1,109,316	354,603	1,722,021	3,185,940	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,077,218	0	0	0	0	1,226,468	432,674	418,076	2,077,218	0	0	0
99		GD-OR / AS	899,517	0	0	0	0	0	0	0	0	899,517	0	899,517
8		GD-AA	1,330,621	0	0	0	0	0	0	935,693	935,693	0	394,928	394,928
7		CD-AA	8,700,229	0	0	6,294,268	6,294,268	0	0	1,687,931	1,687,931	0	718,030	718,030
9		CD-WA / ID / AN	376,944	44,844	25,019	228,756	298,619	11,762	6,562	60,001	78,325	0	0	0
		TOTAL ACCOUNT	16,570,469	1,154,160	379,622	8,245,045	9,778,827	1,238,230	439,236	3,101,701	4,779,167	899,517	1,112,958	2,012,475
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	920,024	164,888	81,624	673,512	920,024	0	0	0	0	0	0	0
99		GD-WA / ID / AN	171,605	0	0	0	0	55,845	18,213	97,547	171,605	0	0	0
99		GD-OR / AS	152,474	0	0	0	0	0	0	0	0	152,474	0	152,474
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	0	24,502	24,502
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	29,353
9		CD-WA / ID / AN	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	0	0	0
		TOTAL ACCOUNT	1,845,549	172,844	84,164	1,049,636	1,306,644	57,932	18,879	255,765	332,576	152,474	53,855	206,329

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2013	
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
	396XXX	Power Operated Equipment											
99		ED-WA / ID / AN	36,051,544	16,490,846	10,291,439	9,269,259	36,051,544	0	0	0	0	0	0
99		GD-WA / ID / AN	4,186,119	0	0	0	0	2,572,623	783,002	830,494	4,186,119	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	554,037	0	0	400,823	400,823	0	0	107,489	107,489	0	45,725
9		CD-WA / ID / AN	1,535,912	271,088	410,518	535,159	1,216,765	71,104	107,675	140,368	319,147	0	0
		<b>TOTAL ACCOUNT</b>	<b>42,371,446</b>	<b>16,761,934</b>	<b>10,701,957</b>	<b>10,205,241</b>	<b>37,669,132</b>	<b>2,643,727</b>	<b>890,677</b>	<b>1,078,351</b>	<b>4,612,755</b>	<b>43,834</b>	<b>45,725</b>
	397XXX	Communication Equipment											
99		ED-WA / ID / AN	48,679,693	9,780,468	2,837,093	36,062,132	48,679,693	0	0	0	0	0	0
99		GD-WA / ID / AN	1,036,048	0	0	0	0	583,827	452,221	0	1,036,048	0	0
99		GD-OR / AS	978,587	0	0	0	0	0	0	0	0	978,587	0
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702
7		CD-AA	17,311,968	0	0	12,524,516	12,524,516	0	0	3,358,695	3,358,695	0	1,428,757
9		CD-WA / ID / AN	12,556,222	367,789	3,211,011	6,368,365	9,947,165	96,468	842,221	1,670,368	2,609,057	0	0
		<b>TOTAL ACCOUNT</b>	<b>81,555,450</b>	<b>10,148,257</b>	<b>6,048,104</b>	<b>54,955,013</b>	<b>71,151,374</b>	<b>680,295</b>	<b>1,294,442</b>	<b>5,727,293</b>	<b>7,702,030</b>	<b>978,587</b>	<b>1,723,459</b>
	398000	Miscellaneous Equipment											
99		ED-WA / ID / AN	30,511	0	2,299	28,212	30,511	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	282,441	282,441	0	0	75,742	75,742	0	32,220
9		CD-WA / ID / AN	5,129	31	41	3,991	4,063	8	11	1,047	1,066	0	0
		<b>TOTAL ACCOUNT</b>	<b>428,410</b>	<b>31</b>	<b>2,340</b>	<b>314,644</b>	<b>317,015</b>	<b>8</b>	<b>11</b>	<b>76,789</b>	<b>76,808</b>	<b>2,367</b>	<b>32,220</b>
		<b>TOTAL GENERAL PLANT</b>	<b>327,586,447</b>	<b>46,150,820</b>	<b>28,345,576</b>	<b>178,033,020</b>	<b>252,529,416</b>	<b>13,563,257</b>	<b>5,770,359</b>	<b>35,119,555</b>	<b>54,453,171</b>	<b>8,410,691</b>	<b>12,193,169</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	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, 2013	
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	2,101,673	153,179	0	1,948,494	2,101,673	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	2,966,707	0	0	2,146,294	2,146,294	0	0	575,571	575,571	0	244,842	244,842
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	0
		TOTAL ACCOUNT	6,818,582	153,179	0	4,248,523	4,401,702	964,981	181,037	615,894	1,761,912	410,126	244,842	654,968
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,840,315	2,083,482	23,524	733,309	2,840,315	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	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	0	645,956	645,956
7		CD-AA	39,323,598	0	0	28,449,050	28,449,050	0	0	7,629,171	7,629,171	0	3,245,377	3,245,377
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	44,340,314	2,083,482	23,524	29,182,359	31,289,365	0	0	9,159,616	9,159,616	0	3,891,333	3,891,333
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	63,290	0	0	63,290	63,290	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	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	2,772,083	0	0	2,005,491	2,005,491	0	0	537,812	537,812	0	228,780	228,780
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,848,130	0	0	2,068,781	2,068,781	0	0	549,338	549,338	1,231	228,780	230,011
		TOTAL	54,007,026	2,236,661	23,524	35,499,663	37,759,848	964,981	181,037	10,324,848	11,470,866	411,357	4,364,955	4,776,312

ALLOCATION RATIOS:								
G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%		72.346%		19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%		0.000%		70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%		79.221%		20.779%	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 January 31, 2013	
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	(35,793,537)	(25,895,192)	(6,944,304)	(2,954,041)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,903,883)	(1,508,275)	(395,608)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	<u>(38,006,446)</u>	<u>(27,627,035)</u>	<u>(7,399,866)</u>	<u>(2,979,545)</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	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, 2013  
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		690,620	690,620		690,620	690,620		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		725,425	725,425		725,425	725,425		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,130,213	6,130,213		4,948,148	4,948,148		1,182,065	1,182,065
1	154300	PLANT MATERIALS & OPER SUP-CS2		264,223	264,223		213,274	213,274		50,949	50,949
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		737,324	737,324		595,149	595,149		142,175	142,175
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		4,314	4,314		3,482	3,482		832	832
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		41	41		33	33		8	8
99	163998	COMMON WORKING CAPITAL	15,220,094		15,220,094	12,927,872		12,927,872	2,292,222		2,292,222
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	9,094,000		9,094,000	9,094,000		9,094,000	0		0
<b>TOTAL</b>			<b>24,314,094</b>	<b>8,552,160</b>	<b>32,866,254</b>	<b>22,021,872</b>	<b>7,176,131</b>	<b>29,198,003</b>	<b>2,292,222</b>	<b>1,376,029</b>	<b>3,668,251</b>

ALLOCATION RATIOS: