

AVISTA UTILITIES

Report ID:  
E-ALL-12A

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended October 31, 2011  
Average of Monthly Averages Basis

Basis	Ref	Description	System	Washington	Idaho
1	Input	Production/Transmission Ratio	100.000%	65.160%	34.840%
2	Input	Number of Customers	358,072	235,066	123,006
		Percent	100.000%	65.648%	34.352%
3	E-OPS	Direct Distribution Operating Expense	22,662,155	15,445,727	7,216,428
		Percent	100.000%	68.156%	31.844%
	Input	Jurisdictional 4-Factor Ratio			
		Direct O & M Accts 500 - 598	20,560,338	13,027,648	7,532,690
		Direct O & M Accts 901 - 935	30,886,625	22,072,859	8,813,766
		Total	51,446,963	35,100,507	16,346,456
		Percentage	100.000%	68.227%	31.773%
		Direct Labor Accts 500 - 598	10,559,350	7,367,399	3,191,951
		Direct Labor Accts 901 - 935	4,468,706	3,399,027	1,069,679
		Total	15,028,056	10,766,426	4,261,630
		Percentage	100.000%	71.642%	28.358%
		Number of Customers	358,982	235,820	123,162
		Percentage	100.000%	65.691%	34.309%
		Net Direct Plant	780,574,225	468,345,444	312,228,781
		Percentage	100.000%	60.000%	40.000%
4		Total Percentages	400.000%	265.560%	134.440%
		Percent	100.000%	66.390%	33.610%

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION PERCENTAGES		E-ALL-12A
For Twelve Months Ended October 31, 2011		
Average of Monthly Averages Basis		

Basis	Ref	Description	System		Idaho
			Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor			
		Direct O & M Accts 500 - 894			
		Direct O & M Accts 901 - 935			
		Direct O & M Accts 901 - 905 Utility 9 Only			
		Adjustments			
		Total	116,603,626	91,124,578	19,416,441
		Percentage	100.000%	78.149%	16.652%
		Direct Labor Accts 500 - 894	51,313,884	40,856,300	7,149,723
		Direct Labor Accts 901 - 935	5,118,749	3,938,893	229,885
		Direct Labor Accts 901 - 905 Utility 9 Only	5,235,309	3,229,034	2,006,275
		Total	61,667,942	48,024,227	9,385,883
		Percentage	100.000%	77.876%	15.220%
		Number of Customers at	678,123	358,982	223,040
		Percentage	100.000%	52.937%	32.891%
		Net Direct Plant	2,417,505,829	1,947,783,110	317,785,902
		Percentage	100.000%	80.570%	13.145%
		Total Percentages	400,000%	289,532%	77,908%
		Average (CD AA)	100,000%	72,383%	19,477%
					32,560%
					8,140%

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ELECTRIC ALLOCATION PERCENTAGES		E-ALL-12A
For Twelve Months Ended October 31, 2011		
Average of Monthly Averages Basis		

Basis	Ref	Description	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North
		Direct O & M Accts 500 - 894	6,937,439	0	3,943,320
		Direct O & M Accts 901 - 935	18,052,462	0	14,983,974
		Direct O & M Accts 901 - 905 Utility 9 Only	489,147	0	489,147
		Total	25,479,048	0	19,416,441
		Percentage	100.000%	0.000%	76.206%
		Direct Labor Accts 500 - 894	10,457,584	0	7,149,723
		Direct Labor Accts 901 - 935	1,179,856	0	229,885
		Direct Labor Accts 901 - 905 Utility 9 Only	2,006,275	0	2,006,275
		Total	13,643,715	0	9,385,883
		Percentage	100.000%	0.000%	68.793%
		Number of Customers at	319,141	0	223,040
		Percentage	100.000%	0.000%	69.888%
		Net Direct Plant	464,005,775	0	312,801,546
		Percentage	100.000%	0.000%	67.413%
		Total Percentages	400.000%	0.000%	282.299%
		Average (GD AA)	100.000%	0.000%	70.575%
					117.701%
					29.425%

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For Twelve Months Ended October 31, 2011		
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Basis	Ref	Description	System	Washington	Idaho
		Elec/Gas North 4-Factor	Total	Electric	Gas North
		Direct O & M Accts 500 - 894	54,563,520	50,620,200	3,943,320
		Direct O & M Accts 901 - 935	54,701,087	39,717,113	14,983,974
		Adjustments	0	0	0
		Total	109,264,607	90,337,313	18,927,294
		Percentage	100.000%	82.678%	17.322%
		Direct Labor Accts 500 - 894	48,006,023	40,856,300	7,149,723
		Direct Labor Accts 901 - 935	4,168,778	3,938,893	229,885
		Total	52,174,801	44,795,193	7,379,608
		Percentage	100.000%	85.856%	14.144%
		Number of Customers at	582,022	358,982	223,040
		Percentage	100.000%	61.678%	38.322%
		Net Direct Plant	2,248,388,907	1,935,587,361	312,801,546
		Percentage	100.000%	86.088%	13.912%
9		Total Percentages	400.000%	316.300%	83.700%
		Average (CD AN/ID/W/A)	100.000%	79.075%	20.925%
10	E-PLT	Net Electric Distribution Plant	764,588,281	480,246,651	284,341,630
		Percent	100.000%	62.811%	37.189%
11		Book Depreciation	79,142,199	51,417,296	27,724,903
		Percent	100.000%	64.968%	35.032%

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RESULTS OF OPERATIONS		Report ID:
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For Twelve Months Ended October 31, 2011		
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Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	1,984,080,223 100.000%	1,276,189,657 64.321%	707,890,566 35.679%
13	E-PLT	Net Electric General Plant Percent	137,676,263 100.000%	90,465,012 65.709%	47,211,251 34.291%
14		Net Allocated Schedule M's Percent	-143,866,563 100.000%	-93,428,349 64.941%	-50,438,214 35.059%
99	Input	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended October 31, 2011  
 Average of Monthly Averages Basis

**AVISTA UTILITIES**

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

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****						
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
		<b>REVENUE</b>													
		<b>SALES OF ELECTRICITY:</b>													
99	440000	Residential	324,384,652	0	324,384,652	215,548,843	0	215,548,843	108,835,809	0	108,835,809				
99	442200	Commercial - Firm & Int.	279,472,436	0	279,472,436	192,769,524	0	192,769,524	86,702,912	0	86,702,912				
1	442300	Industrial	122,768,795	0	122,768,795	54,428,568	0	54,428,568	68,340,227	0	68,340,227				
99	444000	Public Street & Highway Lighting	6,901,520	0	6,901,520	4,538,094	0	4,538,094	2,363,426	0	2,363,426				
99	499XXX	Unbilled Revenue	242,456	0	242,456	1,760,348	0	1,760,348	(1,517,892)	0	(1,517,892)				
99	448000	Interdepartmental Revenue	1,022,341	0	1,022,341	804,284	0	804,284	218,057	0	218,057				
		<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>734,792,200</b>	<b>0</b>	<b>734,792,200</b>	<b>469,849,661</b>	<b>0</b>	<b>469,849,661</b>	<b>264,942,539</b>	<b>0</b>	<b>264,942,539</b>				
1	447XXX	Sales for Resale	0	133,500,799	133,500,799	0	86,989,121	86,989,121	0	46,511,678	46,511,678				
		<b>TOTAL SALES OF ELECTRICITY</b>	<b>734,792,200</b>	<b>133,500,799</b>	<b>868,292,999</b>	<b>469,849,661</b>	<b>86,989,121</b>	<b>556,838,782</b>	<b>264,942,539</b>	<b>46,511,678</b>	<b>311,454,217</b>				
		<b>OTHER OPERATING REVENUE:</b>													
99	451000	Miscellaneous Service Revenue	557,128	0	557,128	345,715	0	345,715	211,413	0	211,413				
1	453000	Sales of Water & Water Power	0	485,264	485,264	0	316,198	316,198	0	169,066	169,066				
1	454000	Rent from Electric Property	3,349,898	49,508	3,399,406	2,021,814	32,259	2,054,073	1,328,084	17,249	1,345,333				
1	456XXX	Other Electric Revenues	160,926	203,551,417	203,712,343	115,448	132,634,103	132,749,551	45,478	70,917,314	70,962,792				
		<b>TOTAL OTHER OPERATING REVENUE</b>	<b>4,067,952</b>	<b>204,086,189</b>	<b>208,154,141</b>	<b>2,482,977</b>	<b>132,982,560</b>	<b>135,465,537</b>	<b>1,584,975</b>	<b>71,103,629</b>	<b>72,688,604</b>				
		<b>TOTAL ELECTRIC REVENUE</b>	<b>738,860,152</b>	<b>337,586,988</b>	<b>1,076,447,140</b>	<b>472,332,638</b>	<b>219,971,681</b>	<b>692,304,319</b>	<b>266,527,514</b>	<b>117,615,307</b>	<b>384,142,821</b>				
		<b>EXPENSE</b>													
		<b>STEAM POWER GENERATION EXPENSE:</b>													
		<b>OPERATION</b>													
1	500000	Supervision & Engineering	0	524,114	524,114	0	341,513	341,513	0	182,601	182,601				
1	501000	Fuel	0	31,160,527	31,160,527	0	20,304,199	20,304,199	0	10,856,328	10,856,328				
1	502000	Steam Expense	0	4,171,820	4,171,820	0	2,718,358	2,718,358	0	1,453,462	1,453,462				
1	505000	Electric Expense	0	954,634	954,634	0	622,040	622,040	0	332,594	332,594				
1	506000	Miscellaneous Steam Power Generation Expense	12,844	2,331,110	2,343,954	8,296	1,518,951	1,527,247	4,548	812,159	816,707				
1	507000	Rent	0	27,846	27,846	0	18,144	18,144	0	9,702	9,702				
		<b>MAINTENANCE</b>													
1	510000	Supervision & Engineering	0	606,928	606,928	0	395,474	395,474	0	211,454	211,454				
1	511000	Structures	0	807,553	807,553	0	526,202	526,202	0	281,351	281,351				
1	512000	Boiler Plant	0	6,357,515	6,357,515	0	4,142,557	4,142,557	0	2,214,958	2,214,958				
1	513000	Electric Plant	0	1,441,344	1,441,344	0	939,180	939,180	0	502,164	502,164				
1	514000	Miscellaneous Steam Plant	0	867,309	867,309	0	565,139	565,139	0	302,170	302,170				
		<b>TOTAL STEAM POWER GENERATION EXP</b>	<b>12,844</b>	<b>49,250,700</b>	<b>49,263,544</b>	<b>8,296</b>	<b>32,091,757</b>	<b>32,100,053</b>	<b>4,548</b>	<b>17,158,943</b>	<b>17,163,491</b>				

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended October 31, 2011  
 Average of Monthly Averages, Basis

AVISTA UTILITIES

Report ID:  
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>HYDRAULIC POWER GENERATION EXP:</b>											
<b>OPERATION</b>											
1	535000	Supervision & Engineering	0	2,560,968	2,560,968	0	1,668,727	1,668,727	0	892,241	892,241
1	536000	Water for Power	0	1,071,201	1,071,201	0	697,995	697,995	0	373,206	373,206
1	537000	Hydraulic Expense	4,478,089	2,771,293	7,249,382	2,736,492	1,805,775	4,542,267	1,741,597	965,518	2,707,115
1	538000	Electric Expense	0	5,777,301	5,777,301	0	3,764,489	3,764,489	0	2,012,812	2,012,812
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	812,229	812,229	0	529,248	529,248	0	282,981	282,981
1	540000	Rent	0	1,294,796	1,294,796	0	843,689	843,689	0	451,107	451,107
1	540100	MT Trust Funds Land Settlement Rents	5,365,243	0	5,365,243	3,490,469	0	3,490,469	1,874,774	0	1,874,774
<b>MAINTENANCE</b>											
1	541000	Supervision & Engineering	0	541,189	541,189	0	352,639	352,639	0	188,550	188,550
1	542000	Structures	0	418,097	418,097	0	272,432	272,432	0	145,665	145,665
1	543000	Reservoirs, Dams, & Waterways	0	2,037,633	2,037,633	0	1,327,722	1,327,722	0	709,911	709,911
1	544000	Electric Plant	0	2,301,813	2,301,813	0	1,499,861	1,499,861	0	801,952	801,952
1	545000	Miscellaneous Hydraulic Plant	0	491,099	491,099	0	320,000	320,000	0	171,099	171,099
<b>TOTAL HYDRO POWER GENERATION EXP</b>			<b>9,843,332</b>	<b>20,077,619</b>	<b>29,920,951</b>	<b>6,226,961</b>	<b>13,082,577</b>	<b>19,309,538</b>	<b>3,616,371</b>	<b>6,995,042</b>	<b>10,611,413</b>
<b>OTHER POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	546000	Supervision & Engineering	0	1,324,503	1,324,503	0	863,046	863,046	0	461,457	461,457
1	547000	Fuel	0	54,514,263	54,514,263	0	35,521,494	35,521,494	0	18,992,769	18,992,769
1	548000	Generation Expense	0	1,349,723	1,349,723	0	879,480	879,480	0	470,243	470,243
1	549000	Miscellaneous Other Power Generation Expense	0	545,687	545,687	0	355,570	355,570	0	190,117	190,117
1	550000	Rent	0	(33,875)	(33,875)	0	(22,073)	(22,073)	0	(11,802)	(11,802)
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	549,552	549,552	0	358,088	358,088	0	191,464	191,464
1	552000	Structures	0	18,713	18,713	0	12,193	12,193	0	6,520	6,520
1	553000	Generating & Electric Equipment	0	1,526,033	1,526,033	0	994,363	994,363	0	531,670	531,670
1	554000	Miscellaneous Other Power Generation Plant	0	164,244	164,244	0	107,021	107,021	0	57,223	57,223
<b>TOTAL OTHER POWER GENERATION EXP</b>			<b>0</b>	<b>59,958,843</b>	<b>59,958,843</b>	<b>0</b>	<b>39,069,182</b>	<b>39,069,182</b>	<b>0</b>	<b>20,889,661</b>	<b>20,889,661</b>
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	18,974,706	207,002,923	225,977,629	0	134,883,105	134,883,105	18,974,706	72,119,818	91,094,524
1	556000	System Control & Load Dispatching	0	649,291	649,291	0	423,078	423,078	0	226,213	226,213
E-557	557XXX	Other Expense	29,992,306	201,769,608	231,761,914	8,859,694	131,473,076	140,332,770	21,132,612	70,296,532	91,429,144
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>48,967,012</b>	<b>409,421,822</b>	<b>458,388,834</b>	<b>8,859,694</b>	<b>266,779,259</b>	<b>275,638,953</b>	<b>40,107,318</b>	<b>142,642,563</b>	<b>182,749,881</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>58,823,188</b>	<b>538,708,984</b>	<b>597,532,172</b>	<b>15,094,951</b>	<b>351,022,775</b>	<b>366,117,726</b>	<b>43,728,237</b>	<b>187,686,209</b>	<b>231,414,446</b>

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AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	176,282	1,912,614	2,088,896	105,476	1,246,259	1,351,735	70,806	666,355	737,161
1	561000	Load Dispatching	0	2,276,387	2,276,387	0	1,483,294	1,483,294	0	793,093	793,093
1	562000	Station Expense	0	310,121	310,121	0	202,075	202,075	0	108,046	108,046
1	563000	Overhead Line Expense	0	439,997	439,997	0	286,702	286,702	0	153,295	153,295
1	565000	Transmission of Electricity by Others	0	17,364,088	17,364,088	0	11,314,440	11,314,440	0	6,049,648	6,049,648
1	566000	Miscellaneous Transmission Expense	0	1,569,853	1,569,853	0	1,022,916	1,022,916	0	546,937	546,937
1	567000	Rent	0	70,256	70,256	0	45,779	45,779	0	24,477	24,477
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	179	945,034	945,213	0	615,784	615,784	179	329,250	329,429
1	569000	Structures	10,195	395,453	405,648	6,819	257,677	264,496	3,376	137,776	141,152
1	570000	Station Equipment	405	1,114,213	1,114,618	405	726,021	726,426	0	388,192	388,192
1	571000	Overhead Lines	22,867	2,240,493	2,263,360	2,355	1,459,905	1,462,260	20,512	780,588	801,100
1	572000	Underground Lines	264	1,785	2,049	0	1,163	1,163	264	622	886
1	573000	Service Miscellaneous	1,533	23,581	25,114	227	15,365	15,592	1,306	8,216	9,522
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>211,725</b>	<b>28,663,875</b>	<b>28,875,600</b>	<b>115,282</b>	<b>18,677,380</b>	<b>18,792,662</b>	<b>96,443</b>	<b>9,986,495</b>	<b>10,082,938</b>
<b>DEPRECIATION &amp; AMORTIZATION</b>											
E-DEPX		Depreciation Expense-Production	0	27,920,258	27,920,258	0	18,192,840	18,192,840	0	9,727,418	9,727,418
E-DEPX		Depreciation Expense-Transmission	0	10,158,305	10,158,305	0	6,619,152	6,619,152	0	3,539,153	3,539,153
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,004,205	1,004,205	0	654,340	654,340	0	349,865	349,865
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,246,667	0	1,246,667	1,246,667	0	1,246,667	0	0	0
99	407322	Amortization of Spokane River Relicence	73,911	0	73,911	68,114	0	68,114	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	10,332	200,000	210,332	10,332	130,320	140,652	0	69,680	69,680
1	407325	Amortization of CDA IPA Interest Expense	(4,958)	0	(4,958)	(4,958)	0	(4,958)	0	0	0
99	407335	Amortization of ID DSIT	(12,237,420)	0	(12,237,420)	0	0	0	(12,237,420)	0	(12,237,420)
99	407351	Amortization of CNC Transmission	7,335	0	7,335	0	0	0	7,335	0	7,335
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	921,699	921,699	0	600,579	600,579	0	321,120	321,120
99	407382	Amortization of CDA Settlement - Direct	173,359	0	173,359	142,384	0	142,384	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	240,883	0	240,883	182,860	0	182,860	58,023	0	58,023
99	407400	Amortization of CCX Credits	0	0	0	0	0	0	0	0	0
99	407403	Amortization of Dissalowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	170,600	0	170,600	0	0	0	170,600	0	170,600
99	407422	Amortization of Spokane River Relicence	0	0	0	0	0	0	0	0	0
99	407450/407495	Amortization of BPA Residential Exchange Credit	(5,687,087)	0	(5,687,087)	(3,775,763)	0	(3,775,763)	(1,911,324)	0	(1,911,324)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	11,216	0	11,216	0	0	0	11,216	0	11,216
99	407462	Amortization of LIDAR O&M Deferral	0	0	0	0	0	0	0	0	0
99	407482	Amortization of CDA Settlement	0	0	0	0	0	0	0	0	0
Taxes Other Than FIT - Prod & Trans			0	15,822,444	15,822,444	0	10,309,904	10,309,904	0	5,512,540	5,512,540
<b>TOTAL PT DEPR/AMRT/NON-FIT TAXES</b>			<b>(13,346,170)</b>	<b>56,026,911</b>	<b>42,680,741</b>	<b>369,950</b>	<b>36,507,135</b>	<b>36,877,085</b>	<b>(13,716,120)</b>	<b>19,519,776</b>	<b>5,803,656</b>
<b>TOTAL PRODUCTION &amp; TRANSMISSION EXPE!</b>			<b>45,688,743</b>	<b>623,399,770</b>	<b>669,088,513</b>	<b>15,580,183</b>	<b>406,207,290</b>	<b>421,787,473</b>	<b>30,108,560</b>	<b>217,192,480</b>	<b>247,301,040</b>



RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended October 31, 2011  
 Average of Monthly Averages Basis

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION:</b>											
3	580000	Supervision & Engineering	378,040	1,394,415	1,772,455	229,266	950,377	1,179,643	148,774	444,038	592,812
3	582000	Station Expense	621,171	38,630	659,801	401,717	26,329	428,046	219,454	12,301	231,755
3	583000	Overhead Line Expense	1,133,961	517,628	1,651,589	843,945	352,795	1,196,740	290,016	164,833	454,849
3	584000	Underground Line Expense	(107,563)	0	(107,563)	(229,721)	0	(229,721)	122,158	0	122,158
3	585000	Street Light & Signal System Operation Expense	253,126	0	253,126	72,477	0	72,477	180,649	0	180,649
3	586000	Meter Expense	1,673,428	48,576	1,722,004	1,455,314	33,107	1,488,421	218,114	15,469	233,583
3	587000	Customer Installations Expense	661,230	103,716	764,946	388,436	70,689	459,125	272,794	33,027	305,821
3	588000	Miscellaneous Distribution Expense	3,674,680	2,925,599	6,600,279	2,431,519	1,993,971	4,425,490	1,243,161	931,628	2,174,789
3	589000	Rent	4,563	256,315	260,878	4,563	174,694	179,257	0	81,621	81,621
<b>MAINTENANCE:</b>											
3	590000	Supervision & Engineering	298,586	778,688	1,077,274	171,510	530,723	702,233	127,076	247,965	375,041
3	591000	Structures	329,535	1,000	330,535	241,168	682	241,850	88,367	318	88,685
3	592000	Station Equipment	759,587	127,363	886,950	588,990	86,806	675,796	170,597	40,557	211,154
3	593000	Overhead Lines	8,156,685	23,050	8,179,735	5,306,149	15,710	5,321,859	2,850,536	7,340	2,857,876
3	594000	Underground Lines	1,038,150	0	1,038,150	694,360	0	694,360	343,790	0	343,790
3	595000	Line Transformers	2,699,251	322,512	3,021,763	2,006,533	219,811	2,226,344	692,718	102,701	795,419
3	596000	Street Light & Signal System Maintenance Exp	594,069	12	594,081	410,597	8	410,605	183,472	4	183,476
3	597000	Meters	113,024	0	113,024	93,764	0	93,764	19,260	0	19,260
3	598000	Miscellaneous Distribution Expense	380,632	120,346	500,978	335,140	82,023	417,163	45,492	38,323	83,815
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			<b>22,662,155</b>	<b>6,657,850</b>	<b>29,320,005</b>	<b>15,445,727</b>	<b>4,537,725</b>	<b>19,983,452</b>	<b>7,216,428</b>	<b>2,120,125</b>	<b>9,336,553</b>
E-DEPX		Depreciation Expense-Distribution	29,746,744	0	29,746,744	19,259,546	0	19,259,546	10,487,198	0	10,487,198
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,032	0	26,032	26,032	0	26,032	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	43,160,102	(86,938)	43,073,164	37,798,488	(56,649)	37,741,839	5,361,614	(30,289)	5,331,325
<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>			<b>72,932,878</b>	<b>(86,938)</b>	<b>72,845,940</b>	<b>57,084,066</b>	<b>(56,649)</b>	<b>57,027,417</b>	<b>15,848,812</b>	<b>(30,289)</b>	<b>15,818,523</b>
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>95,595,033</b>	<b>6,570,912</b>	<b>102,165,945</b>	<b>72,529,793</b>	<b>4,481,076</b>	<b>77,010,869</b>	<b>23,065,240</b>	<b>2,089,836</b>	<b>25,155,076</b>

AVISTA UTILITIES

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended October 31, 2011  
 Average of Monthly Averages Basis

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	607,916	607,916	0	399,085	399,085	0	208,831	208,831
2	902000	Meter Reading Expenses	2,707,176	103,170	2,810,346	2,308,959	67,729	2,376,688	398,217	35,441	433,658
E-903	903XXXX	Customer Records & Collection Expenses	1,820,117	6,167,665	7,987,782	1,230,754	4,047,842	5,278,596	589,363	2,119,823	2,709,186
2	904000	Uncollectible Accounts	0	2,384,168	2,384,168	0	1,565,159	1,565,159	0	819,009	819,009
2	905000	Misc Customer Accounts	0	127,644	127,644	0	83,796	83,796	0	43,848	43,848
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>4,527,293</b>	<b>9,390,563</b>	<b>13,917,856</b>	<b>3,539,713</b>	<b>6,163,611</b>	<b>9,703,324</b>	<b>987,580</b>	<b>3,226,952</b>	<b>4,214,532</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXXX	Customer Assistance Expenses	28,266,328	254,706	28,521,034	20,624,445	167,209	20,791,654	7,641,883	87,497	7,729,380
2	909000	Advertising	26,024	964,467	990,491	25,027	633,153	658,180	997	331,314	332,311
2	910000	Misc Customer Service & Info Exp	3,275	145,067	148,342	3,275	95,234	98,509	0	49,833	49,833
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>28,295,627</b>	<b>1,364,240</b>	<b>29,659,867</b>	<b>20,652,747</b>	<b>895,596</b>	<b>21,548,343</b>	<b>7,642,880</b>	<b>468,644</b>	<b>8,111,524</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	11,972	11,972	0	7,859	7,859	0	4,113	4,113
2	913000	Advertising	154	6	160	154	4	158	0	2	2
2	916000	Miscellaneous Sales Expenses	24,277	5,377	29,654	23,929	3,530	27,459	348	1,847	2,195
		<b>TOTAL SALES EXPENSES</b>	<b>24,431</b>	<b>17,355</b>	<b>41,786</b>	<b>24,083</b>	<b>11,393</b>	<b>35,476</b>	<b>348</b>	<b>5,962</b>	<b>6,310</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	517,691	27,134,637	27,652,328	400,811	18,014,686	18,415,497	116,880	9,119,951	9,236,831
4	921000	Office Supplies & Expenses	49,272	4,135,227	4,184,499	49,142	2,745,377	2,794,519	130	1,389,850	1,389,980
4	922000	Admin Exp Transferred--Credit	857	(58,542)	(57,685)	0	(38,866)	(38,866)	857	(19,676)	(18,819)
4	923000	Outside Services Employed	60,087	15,621,492	15,681,579	60,087	10,371,109	10,431,196	0	5,250,383	5,250,383
4	924000	Property Insurance Premium	0	1,229,041	1,229,041	0	815,960	815,960	0	413,081	413,081
4	925XXX	Injuries and Damages	1,716	4,883,781	4,885,497	1,419	3,242,342	3,243,761	297	1,641,439	1,641,736
4	926XXX	Employee Pensions and Benefits	339,264	891,535	1,230,799	250,482	591,890	842,372	88,782	299,645	388,427
4	927000	Franchise Requirements	5,735	0	5,735	0	0	0	5,735	0	5,735
1	928000	Regulatory Commission Expenses	1,890,193	3,719,543	5,609,736	1,150,292	2,423,654	3,573,946	739,901	1,295,889	2,035,790
4	930000	Miscellaneous General Expenses	178,200	2,754,508	2,932,708	118,891	1,828,718	1,947,609	59,309	925,790	985,099
4	931000	Rents	46,268	866,654	912,922	36,034	575,372	611,406	10,234	291,282	301,516
4	935000	Maintenance of General Plant	826,309	7,348,670	8,174,979	329,583	4,878,782	5,208,365	496,726	2,469,888	2,966,614
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>3,915,592</b>	<b>68,526,546</b>	<b>72,442,138</b>	<b>2,396,741</b>	<b>45,449,024</b>	<b>47,845,765</b>	<b>1,518,851</b>	<b>23,077,522</b>	<b>24,596,373</b>

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended October 31, 2011  
 Average of Monthly Averages Basis

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*  
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Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,283,538	9,934,307	11,217,845	718,629	6,595,386	7,314,015	564,909	3,338,921	3,903,830
E-AMTX		Amortization Expense-General Plant - 303000	0	7,672	7,672	0	4,999	4,999	0	2,673	2,673
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	110,162	5,298,653	5,408,815	110,162	3,517,776	3,627,938	0	1,780,877	1,780,877
E-AMTX		Amortization Expense-General Plant - 390200, 39620	0	7,467	7,467	0	4,957	4,957	0	2,510	2,510
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,393,700	15,248,099	16,641,799	828,791	10,123,118	10,951,909	564,909	5,124,981	5,689,890
		TOTAL ADMIN & GENERAL EXPENSES	5,309,292	83,774,645	89,083,937	3,225,532	55,572,142	58,797,674	2,083,760	28,202,503	30,286,263
		TOTAL EXPENSES BEFORE FIT	179,440,419	724,517,485	903,957,904	115,552,051	473,331,108	588,883,159	63,888,368	251,186,377	315,074,745
		NET OPERATING INCOME BEFORE FIT			172,489,236			103,421,160			69,068,076
E-FIT		FEDERAL INCOME TAX--Normal Accrual		8,958,273	8,958,273		2,392,533	2,392,533			6,565,740
E-FIT		DEFERRED FEDERAL INCOME TAX		32,639,623	32,639,623		21,856,461	21,856,461			10,783,162
E-FIT		AMORTIZED ITC - NOXON		(163,454)	(163,454)		(106,507)	(106,507)			(56,947)
		ELECTRIC NET OPERATING INCOME		131,054,794	131,054,794		79,278,673	79,278,673			51,776,121

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.648%	34.352%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.156%	31.844%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

Report ID:  
E-555-12A

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION OF PURCHASED POWER COSTS

For Twelve Months Ended October 31, 2011

Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	155,645,385	155,645,385	0	101,418,533	101,418,533	0	54,226,852	54,226,852
1	555312	Purchased Power - Lancaster	0	2,007,726	2,007,726	0	1,308,234	1,308,234	0	699,492	699,492
1	555313	Energy Deviations - Lancaster	0	252,139	252,139	0	164,294	164,294	0	87,845	87,845
99	555380	Clearwater Purchases - Idaho	18,974,706	0	18,974,706	0	0	0	18,974,706	0	18,974,706
1	555550	Non Monetary - Exchange Power	0	(121,339)	(121,339)	0	(79,064)	(79,064)	0	(42,275)	(42,275)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	48,559,271	48,559,271	0	31,641,221	31,641,221	0	16,918,050	16,918,050
1	555710	Intercompany Purchase	0	659,741	659,741	0	429,887	429,887	0	229,854	229,854
TOTAL ACCOUNT 555			18,974,706	207,002,923	225,977,629	0	134,883,105	134,883,105	18,974,706	72,119,818	91,094,524

ALLOCATION RATIOS:

E-ALL 1 Production/Transmission Ratio 34.840%

100.000%

65.160%

34.840%

Not Allocated

0.000%

0.000%

0.000%

RESULTS OF OPERATIONS  
**ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES**  
 For Twelve Months Ended October 31, 2011  
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:  
 E-557-12A

Ref Basis	Account	Description	SYSTEM ***** WASHINGTON ***** IDAHO *****			***** WASHINGTON ***** IDAHO *****					
			Direct	Allocated	Total	Direct	Allocated	Total			
1	557000	Other Expenses	0	5,449,340	5,449,340	0	3,550,790	3,550,790	0	1,898,550	1,898,550
1	557010	Other Power Supply Expense - Financial	0	(14,168,515)	(14,168,515)	0	(9,232,204)	(9,232,204)	0	(4,936,311)	(4,936,311)
1	557150	Fuel - Economic Dispatch	0	130,280,794	130,280,794	0	84,890,965	84,890,965	0	45,389,829	45,389,829
1	557160	Power Supply Expense - Miscellaneous	0	374,298	374,298	0	243,893	243,893	0	130,405	130,405
99	557161	Unbilled Add-Ons	(712,048)	0	(712,048)	0	0	0	(712,048)	0	(712,048)
1	557170	Broker Fees - Power	0	820,358	820,358	0	534,545	534,545	0	285,813	285,813
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	8,362,196	0	8,362,196	8,362,196	0	8,362,196	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	3,883,991	0	3,883,991	0	0	0	3,883,991	0	3,883,991
99	557390	Idaho PCA Amortization	17,639,465	0	17,639,465	0	0	0	17,639,465	0	17,639,465
1	557395	Optional Renewable Power Expense Offset	0	(150,770)	(150,770)	0	(98,242)	(98,242)	0	(52,528)	(52,528)
1	557610	Other Expenses - Exposure	0	(23,000)	(23,000)	0	(14,987)	(14,987)	0	(8,013)	(8,013)
1	557700	Turbine Gas Bookout Expense	0	26,226,868	26,226,868	0	17,089,427	17,089,427	0	9,137,441	9,137,441
1	557711	Turbine Gas Bookout Offset	0	(36,592,553)	(36,592,553)	0	(23,843,708)	(23,843,708)	0	(12,748,845)	(12,748,845)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	89,552,788	89,552,788	0	58,352,597	58,352,597	0	31,200,191	31,200,191
TOTAL ACCOUNT 557			29,992,306	201,769,608	231,761,914	8,859,694	131,473,076	140,332,770	21,132,612	70,296,532	91,429,144

ALLOCATION RATIOS:  
 E-ALL 1 Production/Transmission Ratio 34.840%  
 E-ALL 99 Not Allocated 0.000%

AVISTA UTILITIES

Report ID:  
E-903-12A

**ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES**

For Twelve Months Ended October 31, 2011

Average of Monthly Averages Basis

Ref/Basis	Account	Description	***** SYSTEM ***** WASHINGTON ***** IDAHO *****			***** WASHINGTON ***** IDAHO *****			Total		
			Direct	Allocated	Total	Direct	Allocated	Total			
2	903000	Customer Records and Collections	1,820,117	6,084,311	7,904,428	1,230,754	3,994,228	5,224,982	589,363	2,090,083	2,679,446
12	903920	A/R Sold - Program Fees	0	78,957	78,957	0	50,786	50,786	0	28,171	28,171
12	903930	A/R Sold - Maturity Yield Fee	0	4,397	4,397	0	2,828	2,828	0	1,569	1,569
TOTAL ACCOUNT 903			1,820,117	6,167,665	7,987,782	1,230,754	4,047,842	5,278,596	589,363	2,119,823	2,709,186

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.0000%	65.648%	34.352%
E-ALL	12	Net Electric Plant (before DFTT)	100.0000%	64.321%	35.679%

RESULTS OF OPERATIONS  
**ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES**  
 For Twelve Months Ended October 31, 2011  
 Average of Monthly Averages Basis

AVISTA UTILITIES

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

***** SYSTEM ***** WASHINGTON ***** IDAHO *****		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Ref/Basis	Account Description									
2	908000 Customer Assistance Expense	359,098	254,706	613,804	211,622	167,209	378,831	147,476	87,497	234,973
99	908600 Public Purpose Tariff Rider Expense Offset	27,621,429	0	27,621,429	20,105,259	0	20,105,259	7,516,170	0	7,516,170
99	908610 Limited Income Tax Refund Program	310,365	0	310,365	310,365	0	310,365	0	0	0
99	908690 Unbilled Public Purpose Tariff Amortization	(33,540)	0	(33,540)	(2,801)	0	(2,801)	(30,739)	0	(30,739)
99	908990 DSM Amortization	8,976	0	8,976	0	0	0	8,976	0	8,976
	<b>TOTAL ACCOUNT 908</b>	<b>28,266,328</b>	<b>254,706</b>	<b>28,521,034</b>	<b>20,624,445</b>	<b>167,209</b>	<b>20,791,654</b>	<b>7,641,883</b>	<b>87,497</b>	<b>7,729,380</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	34.352%
E-ALL	99	Not Allocated	0.000%
			65.648%
			0.000%

RESULTS OF OPERATIONS

Report ID:  
E-INT-12A

**ELECTRIC INTEREST DEDUCTION FOR FIT**  
For Twelve Months Ended October 31, 2011  
Average of Monthly Averages Basis

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
<b>Debt</b>				
1	Capital Structure - Debt Ratio		52.49%	52.49%
2	Cost of Debt		5.669%	5.835%
	Total Weighted Cost		2.976%	3.063%
E-APL	Net Rate Base	1,721,444,420	1,113,001,724	608,442,696
Interest Deduction for FIT Calculation		51,759,531	33,122,931	18,636,600

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



AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC FEDERAL INCOME TAXES		E-FIT-12A
For Twelve Months Ended October 31, 2011		
Average of Monthly Averages Basis		

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue		692,304,319	384,142,821
E-OPS	Operating & Maintenance Expense		484,026,748	287,762,676
E-OPS	Book Deprec/Amort and Reg Amortizations		56,804,668	16,468,204
E-OTX	Taxes Other than FIT		48,051,743	10,843,865
	Net Operating Income Before FIT		103,421,160	69,068,076
E-INT	Less: Interest Expense		33,122,931	18,636,600
E-SCM	Schedule M Adjustments		(58,607,296)	(29,076,263)
	Taxable Net Operating Income		11,690,933	21,355,213
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax		4,091,827	7,474,325
1	Production Tax Credit	(201,017)	(130,983)	(70,034)
1	Investment Tax Credit - Noxon *	(2,406,862)	(1,568,311)	(838,551)
	Total Net Federal Income Tax	8,958,273	2,392,533	6,565,740
E-DTE	Deferred FIT		21,856,461	10,783,162
1	411400 Amortized Investment Tax Credit - Noxon	(163,454)	(106,507)	(56,947)
	Total Net FIT/Deferred FIT	41,434,442	24,142,487	17,291,955

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX/AMTX	Book Depreciation & Amortization	31,166,476	54,330,867	85,497,343	20,114,369	35,589,450	55,703,819	11,052,107	18,741,417	29,793,524
12	997001 Contributions In Aid of Construction	0	4,750,064	4,750,064	0	3,055,289	3,055,289	0	1,694,775	1,694,775
2	997002 Injuries and Damages	0	1,216,044	1,216,044	0	798,309	798,309	0	417,735	417,735
12	997003 Salvage	0	673,682	673,682	0	433,319	433,319	0	240,363	240,363
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual	0	1,308,047	1,308,047	0	868,412	868,412	0	439,635	439,635
99	997007 Idaho PCA	21,527,752	0	21,527,752	0	0	0	21,527,752	0	21,527,752
99	997008 Idaho DSM Book Amortization	8,976	0	8,976	0	0	0	8,976	0	8,976
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(22,042)	(22,042)	0	(11,786)	(11,786)
1	997012 N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	358,836	358,836	0	238,231	238,231	0	120,605	120,605
12	997016 Redemption Expense Amortization	0	(6,516,057)	(6,516,057)	0	(4,191,193)	(4,191,193)	0	(2,324,864)	(2,324,864)
99	997017 Amort - Invest in Exch Pwr (405.92, 93, 95, 98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	0	80,327	80,327	0	53,329	53,329	0	26,998	26,998
99	997018 DSM Tariff Rider	1,142,405	0	1,142,405	652,075	0	652,075	490,330	0	490,330
1	997019 CSS Temporary Service Fees	221,384	0	221,384	42,750	0	42,750	178,634	0	178,634
4	997020 FAS87 Current Pension Accrual	0	(22,592,582)	(22,592,582)	0	(14,999,215)	(14,999,215)	0	(7,593,367)	(7,593,367)
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	176,282	0	176,282	105,476	0	105,476	70,806	0	70,806
99	997029 FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782
12	997032 Interest Rate Swaps	0	(7,005,091)	(7,005,091)	0	(4,505,745)	(4,505,745)	0	(2,499,346)	(2,499,346)
99	997033 BPA Residential Exchange	1,125,105	0	1,125,105	766,483	0	766,483	358,622	0	358,622
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(940,162)	(940,162)	0	(612,610)	(612,610)	0	(327,552)	(327,552)
99	997043 Washington Deferred Power Costs	8,370,030	0	8,370,030	8,370,030	0	8,370,030	0	0	0
1	997044 Non-Monetary Power Costs	0	(121,339)	(121,339)	0	(79,064)	(79,064)	0	(42,275)	(42,275)
1	997045 Section 199 Manufacturing Deduction	0	(4,406,334)	(4,406,334)	0	(2,871,167)	(2,871,167)	0	(1,535,167)	(1,535,167)
4	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	262,813	0	262,813	0	0	0	262,813	0	262,813
11	997049 Tax Depreciation	0	(165,785,821)	(165,785,821)	0	(107,707,732)	(107,707,732)	0	(58,078,089)	(58,078,089)
99	997050 CS2 Levelized Return	170,600	0	170,600	0	0	0	170,600	0	170,600
99	997051 Wind Generation AFUDC - ID	(126,842)	0	(126,842)	0	0	0	(126,842)	0	(126,842)
4	997052 Noxon Spill	0	(40,623)	(40,623)	0	(26,470)	(26,470)	0	(14,153)	(14,153)
99	997054 Spokane River Relicensing	73,911	0	73,911	68,114	0	68,114	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	259,029	0	259,029	232,033	0	232,033	26,996	0	26,996
1	997061 CDA Fund Settlement - AN	0	200,000	200,000	0	130,320	130,320	0	69,680	69,680
99	997061 CDA Fund Settlement	10,332	0	10,332	10,332	0	10,332	0	0	0
4	997062 Gain on Sale of Office Bldg	0	(196,092)	(196,092)	0	(130,185)	(130,185)	0	(65,907)	(65,907)
1	997063 CDA Lake Settlement - AN	0	(2,814,127)	(2,814,127)	0	(1,833,685)	(1,833,685)	0	(980,442)	(980,442)
99	997063 CDA Lake Settlement	173,359	0	173,359	142,384	0	142,384	30,975	0	30,975
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	Amortization - Unbilled Revenue Add-Ins	(629,374)	0	(629,374)	190,427	0	190,427	(819,801)	0	(819,801)
1	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	Noxon	0	638,777	638,777	0	416,227	416,227	0	222,550	222,550
1	Lancaster Deferral	1,246,666	0	1,246,666	1,246,666	0	1,246,666	0	0	0
1	CDA Fund Settlement-Prepayment	0	1	1	0	1	1	0	0	0
1	DSIT Amortization - ID	(12,166,360)	0	(12,166,360)	0	0	0	(12,166,360)	0	(12,166,360)
11	Book Transportation-Depreciation	0	2,925,655	2,925,655	0	1,900,740	1,900,740	0	1,024,915	1,024,915
1	Deferred Compensation	0	(720,682)	(720,682)	0	(478,461)	(478,461)	0	(242,221)	(242,221)
1	Meal Disallowances	0	324,019	324,019	0	215,116	215,116	0	108,903	108,903
1	Paid Time Off	0	314,373	314,373	0	208,712	208,712	0	105,661	105,661
2	Customer Uncollectibles	0	185,482	185,482	0	121,765	121,765	0	63,717	63,717
99	Deferred O&M Colstrip & CS2	11,216	0	11,216	0	0	0	11,216	0	11,216
99	CNC Transmission	(750,576)	0	(750,576)	(493,855)	0	(493,855)	(256,721)	0	(256,721)
99	LIDAR O&M Reg Def DFHT	0	0	0	0	0	0	0	0	0
99	Smart Grid	0	0	0	0	0	0	0	0	0
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>		<b>56,183,005</b>	<b>(143,866,564)</b>	<b>(87,683,559)</b>	<b>34,821,053</b>	<b>(93,428,349)</b>	<b>(58,607,296)</b>	<b>21,361,952</b>	<b>(50,438,215)</b>	<b>(29,076,263)</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.648%	34.352%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.156%	31.844%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	10	Net Electric Distribution Plant	100.000%	62.811%	37.189%
E-ALL	11	Book Depreciation	100.000%	64.968%	35.032%
E-ALL	12	Net Electric Plant (before DFHT)	100.000%	64.321%	35.679%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES		E-DTE-12A
For Twelve Months Ended October 31, 2011		
Average of Monthly Averages Basis		

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	41,218,381	41,218,381	0	26,767,629	26,767,629	0	14,450,752	14,450,752
99	410100	Deferred Federal Income Tax Expense - Washington	(2,472,814)	0	(2,472,814)	(2,472,814)	0	(2,472,814)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(2,974,350)	0	(2,974,350)	0	0	0	(2,974,350)	0	(2,974,350)
	410100	Total	(5,447,164)	41,218,381	35,771,217	(2,472,814)	26,767,629	24,294,815	(2,974,350)	14,450,752	11,476,402
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(351,066)	(351,066)	0	(227,986)	(227,986)	0	(123,080)	(123,080)
99	411100	Deferred Federal Income Tax Expense - Washington	(2,210,368)	0	(2,210,368)	(2,210,368)	0	(2,210,368)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(570,160)	0	(570,160)	0	0	0	(570,160)	0	(570,160)
	411100	Total	(2,780,528)	(351,066)	(3,131,594)	(2,210,368)	(227,986)	(2,438,354)	(570,160)	(123,080)	(693,240)
Total Deferred Federal Income Tax Expense			(8,227,692)	40,867,315	32,639,623	(4,683,182)	26,539,643	21,856,461	(3,544,510)	14,327,672	10,783,162

E-ALL	14	Net Allocated Schedule M's	100.000%	64.941%	35.059%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
**ELECTRIC TAXES OTHER THAN FIT**  
 For Twelve Months Ended October 31, 2011  
 Average of Monthly Averages Basis

AVISTA UTILITIES

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

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	18,865	18,865	0	12,292	12,292	0	6,573	6,573
1	408140	State Kwh Generation Tax	0	1,630,793	1,630,793	0	1,062,625	1,062,625	0	568,168	568,168
1	408150	R&P Property Tax--Production	0	10,623,754	10,623,754	0	6,922,438	6,922,438	0	3,701,316	3,701,316
1	408180	R&P Property Tax--Transmission	0	3,549,032	3,549,032	0	2,312,549	2,312,549	0	1,236,483	1,236,483
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			0	15,822,444	15,822,444	0	10,309,904	10,309,904	0	5,512,540	5,512,540
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	18,065,036	0	18,065,036	18,065,036	0	18,065,036	0	0	0
99	408120	Municipal Occupation & License Tax	19,390,649	0	19,390,649	16,185,788	0	16,185,788	3,204,861	0	3,204,861
99	408160	Miscellaneous State or Local Tax--WA & ID	4,987	0	4,987	0	0	0	4,987	0	4,987
99	408170	R&P Property Tax--Distribution	5,639,487	0	5,639,487	3,547,664	0	3,547,664	2,091,823	0	2,091,823
99	409100	State Income Tax--Idaho	59,943	(86,938)	(26,995)	0	(56,649)	(56,649)	59,943	(30,289)	29,654
<b>TOTAL DISTRIBUTION</b>			43,160,102	(86,938)	43,073,164	37,798,488	(56,649)	37,741,839	5,361,614	(30,289)	5,331,325
<b>TOTAL TAXES OTHER THAN FIT</b>			43,160,102	15,735,506	58,895,608	37,798,488	10,253,255	48,051,743	5,361,614	5,482,251	10,843,865

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Twelve Months Ended October 31, 2011

Average of Monthly Averages Basis

Report ID:  
E-PLT-12A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
I	182324/182325	CDA Lake CDR/IPA Fund	0	11,433,333	11,433,333	0	7,449,960	7,449,960	0	3,983,373	3,983,373
I	182381	CDA Settlement	0	39,353,922	39,353,922	0	25,643,016	25,643,016	0	13,710,906	13,710,906
I	302000	Franchises & Consents	581,165	44,051,212	44,632,377	581,165	28,703,770	29,284,935	0	15,347,442	15,347,442
C-IPL	303000	Misc Intangible Plt- (3030000)	153,179	2,210,015	2,363,194	153,179	1,440,046	1,593,225	0	769,969	769,969
C-IPL	303100	Misc Intangible Plt-Mainframe Software (303100)	593,457	25,230,810	25,824,267	593,457	16,750,735	17,344,192	0	8,480,075	8,480,075
C-IPL	303110	Misc Intangible Pmt-PC Software (303110)	0	2,625,960	2,625,960	0	1,743,375	1,743,375	0	882,585	882,585
		TOTAL INTANGIBLE PLANT	1,327,801	124,905,252	126,233,053	1,327,801	81,730,902	83,058,703	0	43,174,350	43,174,350
		STEAM PRODUCTION PLANT:									
I	310XXX	Land & Land Rights	0	2,230,395	2,230,395	0	1,453,325	1,453,325	0	777,070	777,070
I	311XXX	Structures & Improvements	0	125,208,879	125,208,879	0	81,586,106	81,586,106	0	43,622,773	43,622,773
I	312000	Boiler Plant	0	168,891,344	168,891,344	0	110,049,600	110,049,600	0	58,841,744	58,841,744
I	313000	Generators	0	4,866	4,866	0	3,171	3,171	0	1,695	1,695
I	314000	Turbogenerator Units	0	48,573,208	48,573,208	0	31,650,302	31,650,302	0	16,922,906	16,922,906
I	315000	Accessory Electric Equipment	0	26,942,184	26,942,184	0	17,555,527	17,555,527	0	9,386,657	9,386,657
I	316000	Miscellaneous Power Plant Equipment	0	15,667,485	15,667,485	0	10,208,933	10,208,933	0	5,458,552	5,458,552
		TOTAL STEAM PRODUCTION PLANT	0	387,518,361	387,518,361	0	252,506,964	252,506,964	0	135,011,397	135,011,397
		HYDRAULIC PRODUCTION PLANT:									
I	330XXX	Land & Land Rights	0	56,811,512	56,811,512	0	37,018,381	37,018,381	0	19,793,131	19,793,131
I	331XXX	Structures & Improvements	0	42,526,415	42,526,415	0	27,710,212	27,710,212	0	14,816,203	14,816,203
I	332XXX	Reservoirs, Dams, & Waterways	0	120,260,387	120,260,387	0	78,361,668	78,361,668	0	41,898,719	41,898,719
I	333000	Waterwheels, Turbines, & Generators	0	152,437,857	152,437,857	0	99,328,508	99,328,508	0	53,109,349	53,109,349
I	334000	Accessory Electric Equipment	0	33,826,733	33,826,733	0	22,041,499	22,041,499	0	11,785,234	11,785,234
I	335XXX	Miscellaneous Power Plant Equipment	0	7,418,446	7,418,446	0	4,833,859	4,833,859	0	2,584,587	2,584,587
I	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,302,915	1,302,915	0	696,648	696,648
		TOTAL HYDRAULIC PRODUCTION PLANT	0	415,280,913	415,280,913	0	270,597,042	270,597,042	0	144,683,871	144,683,871
		OTHER PRODUCTION PLANT:									
I	340200	Land & Land Rights	0	901,223	901,223	0	587,237	587,237	0	313,986	313,986
I	341000	Structures & Improvements	0	16,237,210	16,237,210	0	10,580,166	10,580,166	0	5,657,044	5,657,044
I	342000	Fuel Holders, Producers, & Accessories	0	21,153,725	21,153,725	0	13,783,767	13,783,767	0	7,369,958	7,369,958
I	343000	Prime Movers	0	21,876,780	21,876,780	0	14,254,910	14,254,910	0	7,621,870	7,621,870
I	344000	Generators	0	199,312,182	199,312,182	0	129,871,818	129,871,818	0	69,440,364	69,440,364
I	345000	Accessory Electric Equipment	0	16,960,726	16,960,726	0	11,051,609	11,051,609	0	5,909,117	5,909,117
I	346000	Miscellaneous Power Plant Equipment	0	1,605,821	1,605,821	0	1,046,353	1,046,353	0	559,468	559,468
		TOTAL OTHER PRODUCTION PLANT	0	278,047,667	278,047,667	0	181,175,860	181,175,860	0	96,871,807	96,871,807
		TOTAL PRODUCTION PLANT	0	1,080,846,941	1,080,846,941	0	704,279,866	704,279,866	0	376,567,075	376,567,075

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
I	350XXX	Land & Land Rights	0	18,970,614	18,970,614	0	12,361,252	12,361,252	0	6,609,362	6,609,362
I	352XXX	Structures & Improvements	0	16,542,518	16,542,518	0	10,779,105	10,779,105	0	5,763,413	5,763,413
I	353000	Station Equipment	0	194,440,741	194,440,741	0	126,697,587	126,697,587	0	67,743,154	67,743,154
I	354000	Towers & Fixtures	0	17,120,820	17,120,820	0	11,155,926	11,155,926	0	5,964,894	5,964,894
I	355000	Poles & Fixtures	0	136,227,142	136,227,142	0	88,765,606	88,765,606	0	47,461,536	47,461,536
I	356000	Overhead Conductors & Devices	0	108,794,268	108,794,268	0	70,890,345	70,890,345	0	37,903,923	37,903,923
I	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,697,736	1,697,736	0	907,752	907,752
I	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,518,275	1,518,275	0	811,797	811,797
I	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,219,955	1,219,955	0	652,291	652,291
		TOTAL TRANSMISSION PLANT	0	498,903,909	498,903,909	0	325,085,787	325,085,787	0	173,818,122	173,818,122
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	4,407,416	0	4,407,416	3,339,563	0	3,339,563	1,067,853	0	1,067,853
99	360400	Land Easements	1,677,373	0	1,677,373	95,351	0	95,351	1,582,022	0	1,582,022
99	361000	Structures & Improvements	14,931,941	0	14,931,941	10,334,821	0	10,334,821	4,597,120	0	4,597,120
99	362000	Station Equipment	99,086,092	0	99,086,092	64,327,381	0	64,327,381	34,758,711	0	34,758,711
99	364000	Poles, Towers, & Fixtures	233,653,657	0	233,653,657	142,127,096	0	142,127,096	91,526,561	0	91,526,561
99	365000	Overhead Conductors & Devices	153,198,645	0	153,198,645	92,563,699	0	92,563,699	60,634,946	0	60,634,946
99	366000	Underground Conduit	78,629,388	0	78,629,388	48,784,291	0	48,784,291	29,845,097	0	29,845,097
99	367000	Underground Conductors & Devices	131,219,939	0	131,219,939	84,530,027	0	84,530,027	46,689,912	0	46,689,912
99	368000	Line Transformers	181,978,544	0	181,978,544	119,879,596	0	119,879,596	62,098,948	0	62,098,948
99	369XXX	Services	121,237,277	0	121,237,277	75,777,418	0	75,777,418	45,459,859	0	45,459,859
99	370000	Meters	46,664,650	0	46,664,650	25,029,716	0	25,029,716	21,634,934	0	21,634,934
99	373XXX	Street Light & Signal Systems	33,356,858	0	33,356,858	19,878,467	0	19,878,467	13,478,391	0	13,478,391
		TOTAL DISTRIBUTION PLANT	1,100,041,780	0	1,100,041,780	686,667,426	0	686,667,426	413,374,354	0	413,374,354
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	852,368	3,157,263	4,009,631	372,214	2,096,107	2,468,321	480,154	1,061,156	1,541,310
4	390XXX	Structures & Improvements	9,289,114	41,087,528	50,376,642	4,101,731	27,278,010	31,379,741	5,187,383	13,809,518	18,996,901
4	391XXX	Office Furniture & Equipment	616,960	30,494,469	31,111,429	616,960	20,245,278	20,862,238	0	10,249,191	10,249,191
4	392XXX	Transportation Equipment	11,638,161	7,254,064	18,892,225	8,362,083	4,815,973	13,178,056	3,276,078	2,438,091	5,714,169
4	393000	Stores Equipment	294,753	1,343,391	1,638,144	125,648	891,877	1,017,525	169,105	451,514	620,619
4	394000	Tools, Shop & Garage Equipment	1,661,076	5,490,164	7,151,240	1,253,041	3,644,920	4,897,961	408,035	1,845,244	2,253,279
4	395000	Laboratory Equipment	307,752	1,278,543	1,586,295	197,747	848,825	1,046,572	110,005	429,718	539,723
4	396XXX	Power Operated Equipment	25,838,405	10,930,773	36,769,178	16,989,416	7,256,940	24,246,356	8,848,989	3,673,833	12,522,822
4	397XXX	Communications Equipment	11,589,434	46,869,462	58,458,896	6,073,964	31,116,636	37,190,600	5,515,470	15,752,826	21,268,296
4	398000	Miscellaneous Equipment	3,321	309,925	313,246	439	205,759	206,198	2,882	104,166	107,048
		TOTAL GENERAL PLANT	62,091,344	148,215,582	210,306,926	38,093,243	98,400,325	136,493,568	23,998,101	49,815,257	73,813,358
		TOTAL PLANT IN SERVICE	1,163,460,925	1,852,871,684	3,016,332,609	726,088,470	1,209,496,880	1,935,585,350	437,372,455	643,374,804	1,080,747,259

RESULTS OF OPERATIONS  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended October 31, 2011  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****		*****WASHINGTON*****		*****IDAHO*****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
E-ADEP		ACCUMULATED DEPRECIATION							
E-ADEP		Steam Production Plant	0	264,986,593	0	172,665,264	0	92,321,329	92,321,329
E-ADEP		Hydro Production Plant	0	104,358,824	0	68,000,210	0	36,358,614	36,358,614
E-ADEP		Other Production Plant	0	66,268,751	0	43,180,718	0	23,088,033	23,088,033
E-ADEP		Transmission Plant	0	169,037,951	0	110,145,129	0	58,892,822	58,892,822
E-ADEP		Distribution Plant	335,453,499	0	206,420,775	0	129,032,724	0	129,032,724
E-ADEP		General Plant	20,808,294	51,822,369	11,623,685	34,404,871	9,184,609	17,417,498	26,602,107
E-ADEP		TOTAL ACCUMULATED DEPRECIATION	356,261,793	656,474,488	218,044,460	428,396,192	138,217,333	228,078,296	366,295,629
E-AAAMT		ACCUMULATED AMORTIZATION							
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	5,527,779	0	3,601,901	0	1,925,878	1,925,878
E-AAAMT		Distribution-Franchises/Misc Intangibles	50,751	0	50,751	0	0	0	0
E-AAAMT		General Plant - 303000	0	25,255	0	16,456	0	8,799	8,799
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	37,225	13,669,846	37,225	9,075,410	0	4,594,436	4,594,436
E-AAAMT		General Plant - 390200, 396200	120,855	84,389	117,267	56,026	3,588	28,363	31,951
E-AAAMT		TOTAL ACCUMULATED AMORTIZATION	208,831	19,307,269	205,243	12,749,793	3,588	6,557,476	6,561,064
		TOTAL ACCUMULATED DEPR/AMORT	356,470,624	675,781,757	218,249,703	441,145,985	138,220,921	234,635,772	372,856,693
		NET ELECTRIC UTILITY PLANT before DFIT	806,990,301	1,177,089,927	507,838,767	768,350,895	299,151,534	408,739,032	707,890,566
		ACCUMULATED DFIT							
12		ADFT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0
1		ADFT - Colstrip PCB (283200)	0	(479,515)	0	(312,452)	0	(167,063)	(167,063)
12		ADFT - Electric Plant In Service (282900)	0	(267,569,174)	0	(172,103,168)	0	(95,466,006)	(95,466,006)
4		ADFT - Common Plant (282900 from C-DTX)	0	(17,019,292)	0	(11,299,108)	0	(5,720,184)	(5,720,184)
1		ADFT - Lake CDA CDR Fund - Allocated (283324)	0	(3,389,167)	0	(2,208,381)	0	(1,180,786)	(1,180,786)
1		ADFT - CDA IPA Fund Deposit (283325)	(68,580)	(612,500)	(37,841)	(399,105)	(30,739)	(213,395)	(244,134)
1		ADFT - CDA Lake Settlement - Allocated (283382)	0	(13,773,873)	0	(8,975,056)	0	(4,798,817)	(4,798,817)
12		ADFT - Electric portion of Bond Redemptions (283850)	0	(4,870,447)	0	(3,132,720)	0	(1,737,727)	(1,737,727)
		TOTAL ACCUMULATED DFIT	(68,580)	(307,713,968)	(37,841)	(198,429,990)	(30,739)	(109,283,978)	(109,314,717)
		NET ELECTRIC UTILITY PLANT	806,921,721	869,375,959	507,800,926	569,920,905	299,120,795	299,455,054	598,575,849

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	65.160%	34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	66.390%	33.610%
E-ALL	12	Net Electric Plant (before DFIT)	64.321%	35.679%
E-ALL	99	Not Allocated	0.000%	0.000%



**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
 For Twelve Months Ended October 31, 2011  
 Average of Monthly Averages Basis  
 Ref/Basis Description (Accounts)

**AVISTA UTILITIES**

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

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	806,921,721	869,375,959	1,676,297,680	507,800,926	569,920,905	1,077,721,831	299,120,795	299,455,054	598,575,849
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	(130,728)	(130,728)	0	(86,790)	(86,790)	0	(43,938)	(43,938)
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	45,772	45,772	0	30,388	30,388	0	15,384	15,384
99	Colstrip 3 AFUDC Reallocation	0	0	0	(1,331,449)	0	(1,331,449)	1,331,449	0	1,331,449
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(2,410,140)	0	(2,410,140)	(772,408)	0	(772,408)	(1,637,732)	0	(1,637,732)
99	Kettle Falls Disallowed Plant (101003)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	6,543,528	0	6,543,528	4,210,246	0	4,210,246	2,333,282	0	2,333,282
99	ADFIT - Kettle Falls Disallowed (190420)	424,906	0	424,906	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	943,181	0	943,181
99	Boulder Park Disallowed Accumulated Depr (108050)	943,181	0	943,181	0	0	0	579,886	0	579,886
99	ADFIT - Boulder Park Disallowed (190040)	579,886	0	579,886	0	0	0	0	0	0
99	Investment in WNP3 Exchange Power (124900, 124930)	20,416,531	0	20,416,531	20,416,531	0	20,416,531	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(3,669,187)	0	(3,669,187)	(3,669,187)	0	(3,669,187)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,457,394	0	1,457,394	1,457,394	0	1,457,394	0	0	0
99	CDA Lake Settlement - ID (186382)	291,680	0	291,680	0	0	0	291,680	0	291,680
99	ADFIT - CDA Lake Settlement - Direct (283382)	(612,177)	0	(612,177)	(510,089)	0	(510,089)	(102,088)	0	(102,088)
99	CDA CDR Fund (182324)	106,010	0	106,010	106,010	0	106,010	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	(37,103)	0	(37,103)	(37,103)	0	(37,103)	0	0	0
99	Spokane River Relicensing (182322)	753,387	0	753,387	698,802	0	698,802	54,585	0	54,585
99	ADFIT - Spokane River Relicensing (283322)	(272,034)	0	(272,034)	(252,929)	0	(252,929)	(19,105)	0	(19,105)
99	Spokane River PM&Es (182323)	698,133	0	698,133	443,734	0	443,734	254,399	0	254,399
99	ADFIT - Spokane River PM&Es (283323)	(244,416)	0	(244,416)	(155,307)	0	(155,307)	(89,109)	0	(89,109)
99	Montana Riverbed Settlement (186360)	5,787,905	0	5,787,905	3,834,200	0	3,834,200	1,953,705	0	1,953,705
99	ADFIT - Montana Riverbed Settlement (283365)	(2,025,767)	0	(2,025,767)	(1,341,971)	0	(1,341,971)	(683,796)	0	(683,796)
99	Lancaster Generation (182312)	5,378,611	0	5,378,611	5,378,611	0	5,378,611	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,882,514)	0	(1,882,514)	(1,882,514)	0	(1,882,514)	0	0	0
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
4	Customer Advances (252000)	(777,751)	108	(777,643)	(238,418)	72	(238,346)	(539,333)	36	(539,297)
99	Customer Deposits (235199)	(3,220,610)	0	(3,220,610)	(3,220,610)	0	(3,220,610)	0	0	0
C-WKC	Working Capital	15,914,500	8,412,191	24,326,691	15,914,500	0	15,914,500	0	8,412,191	8,412,191
99	DSM Programs (186710)	796	0	796	0	0	0	796	0	796
	TOTAL OTHER ADJUSTMENTS	36,819,397	8,327,343	45,146,740	35,336,223	(56,330)	35,279,893	1,483,174	8,383,673	9,866,847
	NET RATE BASE	843,741,118	877,703,302	1,721,444,420	543,137,149	569,864,575	1,113,001,724	300,603,969	307,838,727	608,442,696

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio									34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%								33.610%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%								35.679%
E-ALL	13	Net Electric General Plant	100.000%								34.291%
E-ALL	99	Not Allocated	0.000%								0.000%

RESULTS OF OPERATIONS  
**ELECTRIC CDA SETTLEMENT**  
 For Twelve Months Ended October 31, 2011  
 Average of Monthly Averages Basis  
 Ref/Basis Account Description

AVISTA UTILITIES

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

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE:</b>										
1	182324 Lake CDA CDR FUND - Allocated	0	9,683,333	9,683,333	0	6,309,660	6,309,660	0	3,373,673	3,373,673
1	182325 Lake CDA IPA FUND - Direct/Allocated	0	1,750,000	1,750,000	0	1,140,300	1,140,300	0	609,700	609,700
1	182381 CDA Lake SETTLEMENT - Allocated	0	39,353,922	39,353,922	0	25,643,016	25,643,016	0	13,710,906	13,710,906
	<b>TOTAL</b>	0	50,787,255	50,787,255	0	33,092,976	33,092,976	0	17,694,279	17,694,279
<b>ACCUMULATED DEFERRED INCOME TAX:</b>										
E-APL	283324 ADFT - Lake CDA CDR Fund	424,906	0	424,906	424,906	0	424,906	0	0	0
E-APL	283325 ADFT - Lake CDA IPA Fund	943,181	0	943,181	0	0	0	943,181	0	943,181
E-APL	283382 Lake CDA Storage Settlement - Direct/Allocated	1,368,087	0	1,368,087	424,906	0	424,906	943,181	0	943,181
	<b>TOTAL</b>	698,133	0	698,133	443,734	0	443,734	254,399	0	254,399
E-APL	182324 Lake CDA CDR FUND - Direct	(244,416)	0	(244,416)	(155,307)	0	(155,307)	(89,109)	0	(89,109)
E-APL	182382 CDA Lake SETTLEMENT - Direct - WA	5,378,611	0	5,378,611	5,378,611	0	5,378,611	0	0	0
E-APL	186382 CDA Lake SETTLEMENT - Direct - ID	5,832,328	0	5,832,328	5,667,038	0	5,667,038	165,290	0	165,290
	<b>TOTAL</b>	10,332	200,000	210,332	10,332	130,320	140,652	0	69,680	69,680
E-OPS	407324 Reg Debit Lake CDA CDR Fund AN amort	0	921,699	921,699	0	600,579	600,579	0	321,120	321,120
E-OPS	407382 Reg Debit Amt CDA Settlement past storage amort	173,359	0	173,359	142,384	0	142,384	30,975	0	30,975
E-OPS	407482 Reg Credit Amt Lake CDA Settlement past storage WA/ID defen	183,691	1,121,699	1,305,390	152,716	730,899	883,615	0	0	0
	<b>TOTAL</b>	357,050	2,043,398	2,400,448	295,120	1,331,478	1,626,599	30,975	390,800	421,775

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC SPOKANE RIVER RELICENSING		E-SPR-12A
For Twelve Months Ended October 31, 2011		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

AVISTA UTILITIES

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

99	283322	Spokane River Relicensing	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
			6,543,528	0	6,543,528	4,210,246	0	4,210,246	2,333,282	0	2,333,282
		TOTAL	(1,713,642)	0	(1,713,642)	(1,037,479)	0	(1,037,479)	(676,163)	0	(676,163)
			753,387	0	753,387	698,802	0	698,802	54,585	0	54,585
			(272,034)	0	(272,034)	(252,929)	0	(252,929)	(19,105)	0	(19,105)
		TOTAL	481,353	0	481,353	445,873	0	445,873	35,480	0	35,480
			73,911	0	73,911	68,114	0	68,114	5,797	0	5,797
			0	0	0	0	0	0	0	0	0
		TOTAL	73,911	0	73,911	68,114	0	68,114	5,797	0	5,797

ALLOCATION RATIOS:  
 E-ALL 99 Not Allocated 0.000% 0.000% 0.000%

AVISTA UTILITIES

Report ID:  
E-DEPX-12A

RESULTS OF OPERATIONS  
ELECTRIC DEPRECIATION EXPENSE  
For Twelve Months Ended October 31, 2011  
Average of Monthly Averages Basis

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
<b>Electric Production</b>										
1	10,546,180	10,546,180			10,546,180	10,546,180	6,871,891	6,871,891	3,674,289	3,674,289
1	8,783,215	8,783,215			8,783,215	8,783,215	5,723,143	5,723,143	3,060,072	3,060,072
1	8,590,863	8,590,863			8,590,863	8,590,863	5,597,806	5,597,806	2,993,057	2,993,057
<b>Total Electric Production</b>	<b>27,920,258</b>	<b>27,920,258</b>			<b>27,920,258</b>	<b>27,920,258</b>	<b>18,192,840</b>	<b>18,192,840</b>	<b>9,727,418</b>	<b>9,727,418</b>
<b>Electric Transmission</b>										
1	10,158,305	10,158,305			10,158,305	10,158,305	6,619,152	6,619,152	3,539,153	3,539,153
<b>Total Electric Transmission</b>	<b>10,158,305</b>	<b>10,158,305</b>			<b>10,158,305</b>	<b>10,158,305</b>	<b>6,619,152</b>	<b>6,619,152</b>	<b>3,539,153</b>	<b>3,539,153</b>
<b>Electric Distribution</b>										
ED-ID	10,487,198	10,487,198			10,487,198	10,487,198			10,487,198	10,487,198
ED-WA	19,259,546	19,259,546			19,259,546	19,259,546				
<b>Total Electric Distribution</b>	<b>29,746,744</b>	<b>29,746,744</b>			<b>29,746,744</b>	<b>29,746,744</b>	<b>19,259,546</b>	<b>19,259,546</b>	<b>10,487,198</b>	<b>10,487,198</b>
<b>Gas Underground Storage</b>										
GD-AN	550,416		550,416							
GD-OR	92,263			92,263						
<b>Total Gas Underground Storage</b>	<b>642,679</b>		<b>550,416</b>	<b>92,263</b>						
<b>Gas Distribution</b>										
GD-AN	49,548		49,548							
GD-ID	3,547,362		3,547,362							
GD-WA	6,551,329		6,551,329							
GD-OR	3,605,566		3,605,566							
<b>Total Gas Distribution</b>	<b>14,753,805</b>		<b>14,753,805</b>							
<b>General Plant</b>										
4	2,615,676	2,615,676			2,615,676	2,615,676	1,736,547	1,736,547	879,129	879,129
ED-ID	235,480	235,480			235,480	235,480			235,480	235,480
ED-WA	613,392	613,392			613,392	613,392				
7.4	9,648,334	6,983,754	1,879,206	785,374	6,983,754	6,983,754	4,636,514	4,636,514	2,347,240	2,347,240
9.4	423,493	334,877	88,616		334,877	334,877	222,325	222,325	112,552	112,552
9	416,603	329,429	87,174		329,429	329,429			329,429	329,429
9	133,085	105,237	27,848		105,237	105,237				
8	147,905		104,384	43,521						
GD-AN	71,691		71,691							
GD-ID	69,226		69,226							
GD-WA	241,720		241,720							
GD-OR	264,588		264,588							
<b>Total General Plant</b>	<b>14,881,193</b>	<b>11,217,845</b>	<b>2,569,865</b>	<b>1,093,483</b>	<b>1,283,538</b>	<b>9,934,307</b>	<b>6,595,386</b>	<b>7,314,015</b>	<b>564,909</b>	<b>3,338,921</b>
<b>Total Depreciation Expense</b>	<b>97,102,984</b>	<b>79,043,152</b>	<b>13,268,520</b>	<b>4,791,312</b>	<b>31,030,282</b>	<b>48,012,870</b>	<b>19,978,175</b>	<b>31,407,378</b>	<b>11,052,107</b>	<b>16,605,492</b>

Allocation Ratios:  
Service -  
7 Elec/Gas North/Oregon 4-Factor 8.140%  
8 Gas North/Oregon 4-Factor 29.425%  
9 Elec/Gas North 4-Factor 0.000%

Jurisdiction -  
1 Gas-South 8.140%  
4 Gas North/Oregon 4-Factor 29.425%  
4 Elec 79.075%

Production/Transmission Ratio  
Jurisdictional 4-Factor Ratio  
1 65.160%  
4 66.390%

Idaho 34.840%  
33.610%

AVISTA UTILITIES

Report ID:  
E-AMTX-12A

RESULTS OF OPERATIONS  
ELECTRIC AMORTIZATION EXPENSE  
For Twelve Months Ended October 31, 2011  
Average of Monthly Averages Basis

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
<b>Production/Transmission</b>										
1 Franchises (302000)	913,014	913,014			913,014	913,014	594,920	594,920	318,094	318,094
1 Misc Intangible Pft (303000)	91,191	91,191			91,191	91,191	59,420	59,420	31,771	31,771
<b>Total Production/Transmission</b>	<b>1,004,205</b>	<b>1,004,205</b>			<b>1,004,205</b>	<b>1,004,205</b>	<b>654,340</b>	<b>654,340</b>	<b>349,865</b>	<b>349,865</b>
<b>Distribution</b>										
Franchises (302000)	23,247	23,247			23,247	23,247	23,247	23,247		
Misc Intangible Pft (303000)	2,785	2,785			2,785	2,785	2,785	2,785		
<b>Total Distribution</b>	<b>26,032</b>	<b>26,032</b>			<b>26,032</b>	<b>26,032</b>	<b>26,032</b>	<b>26,032</b>		
<b>General Plant - 303000</b>										
9.1	9,702	7,672	2,030		7,672	7,672	4,999	4,999	2,673	2,673
	3,824		3,824							
	23,109		23,109							
<b>Total General Plant - 303000</b>	<b>44,407</b>	<b>7,672</b>	<b>28,963</b>	<b>7,772</b>	<b>7,672</b>	<b>7,672</b>	<b>4,999</b>	<b>4,999</b>	<b>2,673</b>	<b>2,673</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>										
7.4	7,031,534	5,089,635	1,369,532	572,367	5,089,635	5,089,635	3,379,009	3,379,009	1,710,626	1,710,626
4	209,018	209,018			209,018	209,018	138,767	138,767	70,251	70,251
	110,162	110,162			110,162	110,162				
8	259,982	183,482		76,500						
	3,412	3,412								
<b>Total Miscellaneous IT Intangible Pft - 3031XX</b>	<b>7,623,642</b>	<b>5,408,815</b>	<b>1,556,426</b>	<b>658,401</b>	<b>5,408,815</b>	<b>5,408,815</b>	<b>3,517,776</b>	<b>3,517,776</b>	<b>1,780,877</b>	<b>1,780,877</b>
<b>Gas Underground Storage</b>										
GD-AN	228		228							
<b>Total Gas Underground Storage</b>	<b>228</b>		<b>228</b>							
<b>General Plant - 390200, 396200</b>										
7.4	10,317	7,467	2,010	840	7,467	7,467	4,957	4,957	2,510	2,510
4	0	0			0	0	0	0	0	0
	4,839			4,839						
<b>Total General Plant - 390200, 396200</b>	<b>15,156</b>	<b>7,467</b>	<b>2,010</b>	<b>5,679</b>	<b>7,467</b>	<b>7,467</b>	<b>4,957</b>	<b>4,957</b>	<b>2,510</b>	<b>2,510</b>
<b>Total Amortization Expense</b>	<b>8,713,670</b>	<b>6,454,191</b>	<b>1,587,627</b>	<b>671,852</b>	<b>6,454,191</b>	<b>6,454,191</b>	<b>4,182,072</b>	<b>4,182,072</b>	<b>2,135,925</b>	<b>2,135,925</b>

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

AVISTA UTILITIES

Report ID:  
E-ADEP-12A

RESULTS OF OPERATIONS  
ELECTRIC ACCUMULATED DEPRECIATION  
For Twelve Months Ended October 31, 2011  
Average of Monthly Averages Basis

Ref/Basis	System Total	Assigned or Allocated		Assigned or Allocated to Gas-South	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
		to Electric	to Gas-North		Direct	Allocated	Direct	Allocated	Direct	Allocated
<b>Electric Production</b>										
1 Steam (ED-AN)	264,986,593	264,986,593			264,986,593	264,986,593	172,665,264	172,665,264	92,321,329	92,321,329
1 Hydro (ED-AN)	104,358,824	104,358,824			104,358,824	104,358,824	68,000,210	68,000,210	36,358,614	36,358,614
1 Other (ED-AN)	66,268,751	66,268,751			66,268,751	66,268,751	43,180,718	43,180,718	23,088,033	23,088,033
<b>Total Electric Production</b>	<b>435,614,168</b>	<b>435,614,168</b>			<b>435,614,168</b>	<b>435,614,168</b>	<b>283,846,192</b>	<b>283,846,192</b>	<b>151,767,976</b>	<b>151,767,976</b>
<b>Electric Transmission</b>										
1 ED-AN	169,037,951	169,037,951			169,037,951	169,037,951	110,145,129	110,145,129	58,892,822	58,892,822
<b>Total Electric Transmission</b>	<b>169,037,951</b>	<b>169,037,951</b>			<b>169,037,951</b>	<b>169,037,951</b>	<b>110,145,129</b>	<b>110,145,129</b>	<b>58,892,822</b>	<b>58,892,822</b>
<b>Electric Distribution</b>										
ED-ID	129,032,724	129,032,724			129,032,724	129,032,724			129,032,724	129,032,724
ED-WA	206,420,775	206,420,775			206,420,775	206,420,775				
<b>Total Electric Distribution</b>	<b>335,453,499</b>	<b>335,453,499</b>			<b>335,453,499</b>	<b>335,453,499</b>	<b>206,420,775</b>	<b>206,420,775</b>	<b>129,032,724</b>	<b>129,032,724</b>
<b>Gas Underground Storage</b>										
GD-AN	11,578,801	11,578,801	11,578,801							
GD-OR	227,058	227,058		227,058						
<b>Total Gas Underground Storage</b>	<b>11,805,859</b>	<b>11,805,859</b>	<b>11,578,801</b>	<b>227,058</b>						
<b>Gas Distribution</b>										
GD-AN	1,393,233	1,393,233								
GD-ID	47,811,997	47,811,997	1,393,233							
GD-WA	95,648,457	95,648,457	47,811,997							
GD-OR	84,608,836	84,608,836	95,648,457	84,608,836						
<b>Total Gas Distribution</b>	<b>229,462,523</b>	<b>229,462,523</b>	<b>144,853,687</b>	<b>84,608,836</b>						
<b>General Plant</b>										
4 ED-AN	30,647,691	30,647,691			30,647,691	30,647,691	20,347,002	20,347,002	10,300,689	10,300,689
ED-ID	6,026,360	6,026,360			6,026,360	6,026,360			6,026,360	6,026,360
ED-WA	9,857,094	9,857,094			9,857,094	9,857,094	9,857,094	9,857,094	4,299,669	4,299,669
7.4 CD-AA	17,673,800	17,673,800	3,442,326	1,438,647	12,792,827	12,792,827	8,493,158	8,493,158	2,817,140	2,817,140
9.4 CD-AN	10,595,875	10,595,875	2,218,024		8,381,851	8,381,851	5,564,711	5,564,711	2,817,140	2,817,140
9 CD-ID	3,993,992	3,993,992	835,743		3,158,249	3,158,249			3,158,249	3,158,249
9 CD-WA	2,234,070	2,234,070	467,479		1,766,591	1,766,591				
8 GD-AA	1,049,128	1,049,128	740,422	308,706						
GD-AN	854,962	854,962	854,962							
GD-ID	992,840	992,840	992,840							
GD-WA	2,762,454	2,762,454	2,762,454							
GD-OR	3,326,826	3,326,826		3,326,826						
<b>Total General Plant</b>	<b>90,019,092</b>	<b>90,019,092</b>	<b>12,314,250</b>	<b>5,074,179</b>	<b>72,630,663</b>	<b>72,630,663</b>	<b>34,404,871</b>	<b>34,404,871</b>	<b>17,417,498</b>	<b>17,417,498</b>
<b>Total Accumulated Depreciation</b>	<b>1,271,393,092</b>	<b>1,012,736,281</b>	<b>168,746,738</b>	<b>89,910,073</b>	<b>656,474,488</b>	<b>1,012,736,281</b>	<b>428,396,192</b>	<b>646,440,652</b>	<b>228,078,296</b>	<b>366,295,629</b>

Allocation Ratios:

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

AVISTA UTILITIES

Report ID:  
E-AAAMT-12A

RESULTS OF OPERATIONS  
ELECTRIC ACCUMULATED AMORTIZATION  
For Twelve Months Ended October 31, 2011  
Average of Monthly Averages Basis

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
<b>Production/Transmission</b>										
1 Franchises (302000)	4,940,574	4,940,574			4,940,574	4,940,574	3,219,278	3,219,278	1,721,296	1,721,296
1 Misc Intangible Pkt (303000)	587,205	587,205			587,205	587,205	382,623	382,623	204,582	204,582
<b>Total Production/Transmission</b>	<b>5,527,779</b>	<b>5,527,779</b>			<b>5,527,779</b>	<b>5,527,779</b>	<b>3,601,901</b>	<b>3,601,901</b>	<b>1,925,878</b>	<b>1,925,878</b>
<b>Distribution</b>										
Franchises (302000)	33,112	33,112			33,112	33,112	33,112	33,112		
Misc Intangible Pkt (303000)	17,639	17,639			17,639	17,639	17,639	17,639		
<b>Total Distribution</b>	<b>50,751</b>	<b>50,751</b>			<b>50,751</b>	<b>50,751</b>	<b>50,751</b>	<b>50,751</b>		
<b>General Plant - 303000</b>										
9.1	31,938	25,255	6,683		25,255	25,255	16,456	16,456	8,799	8,799
GD-ID	36,469		36,469							
GD-WA	61,757		61,757							
GD-OR	35,737		35,737							
<b>Total General Plant - 303000</b>	<b>165,901</b>	<b>25,255</b>	<b>104,909</b>	<b>35,737</b>	<b>25,255</b>	<b>25,255</b>	<b>16,456</b>	<b>16,456</b>	<b>8,799</b>	<b>8,799</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>										
7.4	17,989,660	13,021,456	3,503,846	1,464,358	13,021,456	13,021,456	8,644,944	8,644,944	4,376,512	4,376,512
4	648,390	648,390			648,390	648,390	430,466	430,466	217,924	217,924
8	363,982	37,225	256,880	107,102	37,225	37,225				
GD-AA	10,980		10,980							
GD-AN	36,312		36,312							
<b>Total Miscellaneous IT Intangible Plant - 3031X</b>	<b>19,086,549</b>	<b>13,707,071</b>	<b>3,771,706</b>	<b>1,607,772</b>	<b>13,707,071</b>	<b>13,707,071</b>	<b>9,075,410</b>	<b>9,112,635</b>	<b>4,594,436</b>	<b>4,594,436</b>
<b>Gas Underground Storage</b>										
GD-AN	239,026		239,026							
<b>Total Gas Underground Storage</b>	<b>239,026</b>		<b>239,026</b>							
<b>General Plant - 390200, 396200</b>										
7.4	115,990	83,957	22,591	9,442	83,957	83,957	55,739	55,739	28,218	28,218
9	4,537	3,588	949		3,588	3,588			3,588	3,588
9	8,332	6,589	1,743		6,589	6,589	6,589	6,589	145	145
4	432	432			432	432	287	287		
ED-WA	110,678	110,678			110,678	110,678	110,678	110,678		
GD-WA	1,863		1,863							
GD-OR	41,632		41,632							
<b>Total General Plant - 390200, 396200</b>	<b>283,464</b>	<b>205,244</b>	<b>27,146</b>	<b>51,074</b>	<b>120,855</b>	<b>84,389</b>	<b>56,026</b>	<b>117,267</b>	<b>28,363</b>	<b>31,951</b>
<b>Total Accumulated Amortization</b>	<b>25,353,470</b>	<b>19,516,100</b>	<b>4,142,787</b>	<b>1,694,583</b>	<b>208,831</b>	<b>19,307,269</b>	<b>12,749,793</b>	<b>205,243</b>	<b>6,557,476</b>	<b>6,561,064</b>

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

**RESULTS OF OPERATIONS**  
**COMMON GENERAL PLANT**  
 For Twelve Months Ended October 31, 2011  
 Average of Monthly Averages Basis

**AVISTA UTILITIES**  
 Electric Copy

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

Ref/Basis	Account	Description	Total		Direct - Wa		Direct - Idaho		Direct - Wa		Direct - Idaho		Allocated		Total		
			ED-WA / ID / AN	GD-WA / ID / AN	GD-OR / AS	GD-AA	CD-AA	ED-WA / ID / AN	GD-WA / ID / AN	GD-OR / AS	GD-AA	CD-AA	ED-WA / ID / AN	GD-WA / ID / AN	GD-OR / AS	GD-AA	CD-AA
	389XXX	Land & Land Rights	157,192	0	0	0	134,418	22,774	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	157,192	0	0	0	134,418	22,774	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	0	477,164	0	0	0	0	0	0	0	0
99		GD-OR / AS	472,075	0	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	0	0
7		CD-AA	4,004,854	0	0	0	0	2,898,834	2,898,834	0	0	0	780,025	0	0	325,995	325,995
9		TOTAL ACCOUNT	6,317,234	0	0	0	345,735	235,655	98,496	91,489	91,489	62,360	842,385	472,075	325,995	798,070	
	390XXX	Structures & Improvements	3,847,898	317,988	0	0	1,522,997	2,006,913	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	1,540,524	0	0	0	0	0	1,541,021	0	0	(497)	1,540,524	0	0	0	0
99		GD-WA / ID / AN	3,346,100	0	0	0	0	0	0	0	0	0	0	3,346,100	0	3,346,100	
8		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	48,326,796	0	0	0	0	34,980,385	34,980,385	0	0	0	9,412,610	0	0	3,933,801	3,933,801
7		CD-AA	14,604,310	3,783,743	0	0	3,664,386	4,100,229	1,001,262	969,678	969,678	1,085,012	3,055,952	0	0	0	0
9		TOTAL ACCOUNT	71,665,628	4,101,731	0	0	5,187,383	41,087,527	2,542,283	969,678	969,678	10,497,125	14,009,086	3,346,100	3,933,801	7,279,901	
	391XXX	Office Furniture & Equipment	2,736,709	616,960	0	0	0	2,119,749	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	400,666	0	0	0	0	0	0	0	0	282,770	282,770	0	117,896	117,896	
7		CD-AA	39,200,806	0	0	0	28,374,719	28,374,719	0	0	0	7,635,141	7,635,141	0	3,190,946	3,190,946	
9		TOTAL ACCOUNT	42,338,181	616,960	0	0	30,494,468	31,111,428	0	0	0	7,917,911	7,917,911	0	3,308,842	3,308,842	
	392XXX	Transportation Equipment	15,941,136	7,322,806	0	0	2,684,631	5,933,699	4,013,546	1,331,060	1,331,060	1,073,150	6,417,756	0	0	0	0
99		ED-WA / ID / AN	6,417,756	0	0	0	0	0	4,013,546	0	0	0	6,417,756	0	0	0	0
99		GD-WA / ID / AN	2,343,059	0	0	0	0	0	0	0	0	0	0	2,343,059	0	2,343,059	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	500,318	0	0	0	0	362,145	0	0	0	97,447	97,447	0	0	40,726	40,726
7		CD-AA	3,274,035	1,039,276	0	0	591,448	958,219	275,016	156,510	156,510	253,566	685,092	0	0	0	0
9		TOTAL ACCOUNT	28,476,304	8,362,082	0	0	3,276,079	7,254,063	4,288,562	1,487,570	1,487,570	1,424,163	7,200,295	2,343,059	40,726	2,383,785	



RESULTS OF OPERATIONS  
**COMMON GENERAL PLANT**  
 For Twelve Months Ended October 31, 2011  
 Average of Monthly Averages Basis

AVISTA UTILITIES  
 Electric Copy

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

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****											
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total
<b>393000 Stores Equipment</b>											
99		ED-WA / ID / AN	396,960	10,739	14,745	371,476	396,960	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	84,271	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	57,227	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	1,569,628	114,909	154,361	971,914	1,241,184	30,407	40,847	257,190	328,444
		TOTAL ACCOUNT	2,108,086	125,648	169,106	1,343,390	1,638,144	114,678	40,847	257,190	412,715
<b>394000 Tools, Shop, &amp; Garage Equipment</b>											
99		ED-WA / ID / AN	3,317,765	1,221,588	400,663	1,695,514	3,317,765	0	0	0	0
99		GD-WA / ID / AN	1,886,469	0	0	0	1,886,469	1,018,004	447,075	421,390	1,886,469
99		GD-OR / AS	907,846	0	0	0	0	0	0	0	907,846
8		GD-AA	1,103,399	0	0	0	0	0	0	778,724	778,724
7		CD-AA	4,933,685	0	0	3,571,149	3,571,149	0	0	960,934	960,934
9		CD-WA / ID / AN	331,743	31,453	7,372	223,501	262,326	8,323	1,951	59,143	69,417
		TOTAL ACCOUNT	12,480,907	1,253,041	408,035	5,490,164	7,151,240	1,026,327	449,026	2,220,191	3,695,544
<b>395000 Laboratory Equipment</b>											
99		ED-WA / ID / AN	1,151,771	186,810	106,514	858,447	1,151,771	0	0	0	0
99		GD-WA / ID / AN	241,999	0	0	0	241,999	78,753	25,684	137,562	241,999
99		GD-OR / AS	233,014	0	0	0	0	0	0	0	233,014
8		GD-AA	72,276	0	0	0	0	0	0	51,009	51,009
7		CD-AA	355,664	0	0	257,440	257,440	0	0	69,273	69,273
9		CD-WA / ID / AN	223,945	10,936	3,491	162,657	177,084	2,894	924	43,043	46,861
		TOTAL ACCOUNT	2,278,669	197,746	110,005	1,278,544	1,586,295	81,647	26,608	300,887	409,142
<b>396XXX Power Operated Equipment</b>											
99		ED-WA / ID / AN	34,930,235	16,465,052	8,439,228	10,025,955	34,930,235	0	0	0	0
99		GD-WA / ID / AN	4,347,275	0	0	0	4,347,275	2,977,269	845,103	524,903	4,347,275
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0
7		CD-AA	554,037	0	0	401,028	401,028	0	0	107,910	107,910
9		CD-WA / ID / AN	1,818,421	524,364	409,762	503,791	1,437,917	138,758	108,432	133,314	380,504
		TOTAL ACCOUNT	41,693,802	16,989,416	8,848,990	10,930,774	36,769,180	3,116,027	953,535	766,127	4,835,689
											43,834
											45,099
											0
											88,933

RESULTS OF OPERATIONS  
**COMMON GENERAL PLANT**  
 For Twelve Months Ended October 31, 2011  
 Average of Monthly Averages Basis

AVISTA UTILITIES  
 Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment	41,757,452	5,706,852	2,324,322	33,726,278	41,757,452	0	0	0	0	0	0	0
99		ED-WA / ID / AN	796,248	0	0	0	796,248	461,634	334,614	0	796,248	0	0	0
99		GD-OR / AS	867,356	0	0	0	867,356	0	0	0	867,356	0	0	867,356
8		GD-AA	926,080	0	0	0	926,080	0	0	653,581	653,581	0	272,499	272,499
7		CD-AA	10,216,902	0	0	7,395,300	7,395,300	0	0	1,989,946	1,989,946	0	831,656	831,656
9		CD-WA/ID / AN	11,768,758	367,112	3,191,148	5,747,885	9,306,145	97,146	844,449	1,521,018	2,462,613	0	0	0
		TOTAL ACCOUNT	66,332,796	6,073,964	5,515,470	46,869,463	58,458,897	558,780	1,179,063	4,164,545	5,902,388	867,356	1,104,155	1,971,511
	398000	Miscellaneous Equipment	11,472	0	2,299	9,173	11,472	0	0	0	0	0	0	0
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,367	0	0	0	2,367	0	0	0	2,367	0	0	2,367
8		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
7		GD-AA	409,338	0	0	296,291	296,291	0	0	79,727	79,727	0	33,320	33,320
9		CD-WA/ID / AN	6,934	439	584	4,461	5,484	116	154	1,180	1,450	0	0	0
		TOTAL ACCOUNT	430,111	439	2,883	309,925	313,247	116	154	80,907	81,177	2,367	33,320	35,687
		TOTAL GENERAL PLANT	274,121,718	38,093,241	23,998,104	148,215,581	210,306,926	12,304,080	5,197,970	28,471,431	45,973,481	8,272,878	9,568,433	17,841,311

ALLOCATION RATIOS:

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

AVISTA UTILITIES

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RESULTS OF OPERATIONS  
**COMMON INTANGIBLE PLANT**  
 For Twelve Months Ended October 31, 2011  
 Average of Monthly Averages Basis

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

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****								
			Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total				
	303000	Intangible Plant															
99		ED-WA / ID / AN	153,179	0	2,056,564	2,209,743	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	168,450	0	1,134,045	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	410,126	0	0	0	410,126	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	153,451	153,451	0	0	40,607	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	153,179	0	2,210,015	2,363,194	168,450	40,607	1,174,652	410,126	0	0	0	410,126	0	0	0
	303100	Misc Intangible Plant--Mainframe Software															
99		ED-WA / ID / AN	593,457	0	809,210	1,402,667	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	46,440	0	0	0	46,440	0	0	0
8		GD-AA	0	0	0	0	0	0	874,325	0	0	0	0	874,325	0	0	0
7		CD-AA	0	0	24,421,600	24,421,600	0	6,571,426	6,571,426	0	0	0	0	6,571,426	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	593,457	0	25,230,810	25,824,267	0	7,445,751	7,445,751	46,440	0	0	0	46,440	3,110,922	0	3,157,362
	303110	Misc Intangible Plant--PC Software															
99		ED-WA / ID / AN	0	0	293,785	293,785	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	19,337	19,337	0	0	0	0	19,337	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	1,231	0	0	0	1,231	0	0	1,231
8		GD-AA	0	0	0	0	0	93,135	93,135	0	0	0	0	93,135	38,831	0	38,831
7		CD-AA	0	0	2,332,175	2,332,175	0	627,548	627,548	0	0	0	0	627,548	262,270	0	262,270
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	2,625,960	2,625,960	0	740,020	740,020	1,231	0	0	0	1,231	301,101	0	302,332
		TOTAL	746,636	0	30,066,785	30,813,421	168,450	8,226,378	9,360,423	457,797	0	0	0	457,797	3,412,023	0	3,869,820

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Fact	100.0000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.0000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.0000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.0000%	0.000%	0.000%	0.000%

AVISTA UTILITIES

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RESULTS OF OPERATIONS		Report ID:
COMMON ACCUMULATED DEFERRED FIT		C-DTX-12A
For Twelve Months Ended October 31, 2011		
Average of Monthly Averages Basis		

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(21,561,905)	(15,607,154)	(4,199,612)	(1,755,139)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,785,821)	(1,412,138)	(373,683)	0
	Total	(23,347,726)	(17,019,292)	(4,573,295)	(1,755,139)

ALLOCATION RATIOS:

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
E-ALL	7 Elec/Gas North/Oregon 4-Factor	100.0000%	72.383%	19.477%	8.140%
E-ALL	8 Gas North/Oregon 4-Factor	100.0000%	0.000%	70.575%	29.425%
E-ALL	9 Elec/Gas North 4-Factor	100.0000%	79.075%	20.925%	0.000%
E-ALL	99 Not Allocated	0.0000%	0.000%	0.000%	0.000%

AVISTA UTILITIES

Report ID:  
C-WKC-12A

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RESULTS OF OPERATIONS  
COMMON WORKING CAPITAL  
For Twelve Months Ended October 31, 2011  
Average of Monthly Averages Basis

Ref/Basis	Account	Description	***** SYSTEM *****		***** ELECTRIC *****		***** GAS NORTH *****	
			Washington	Idaho	Washington	Idaho	Washington	Idaho
1	151120	FUEL STOCK COAL-COLSTRIP	562,672	562,672	562,672	562,672	0	0
1	151210	FUEL STOCK HOG FUEL-KFGS	1,964,673	1,964,673	1,964,673	1,964,673	0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES	6,444,023	6,444,023	5,146,795	5,146,795	1,297,228	1,297,228
1	154300	PLANT MATERIALS & OPER SUP-CS2	269,722	269,722	215,425	215,425	54,297	54,297
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP	635,562	635,562	507,619	507,619	127,943	127,943
4	154500	SUPPLY CHAIN RECEIVING INVENTORY	2,155	2,155	1,721	1,721	434	434
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE	(183)	(183)	(146)	(146)	(37)	(37)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE	16,817	16,817	13,432	13,432	3,385	3,385
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	15,914,500	15,914,500	15,914,500	15,914,500	0	0
		TOTAL	15,914,500	25,809,941	15,914,500	24,326,691	0	1,483,250

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC RATE OF RETURN</b>		<b>E-ROR-12A</b>
For Twelve Months Ended October 31, 2011		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income	131,054,794	79,278,673	51,776,121
	Colstrip 3 AFUDC Reallocation Adj	0	(190,650)	190,650
	Adjusted Net Operating Income	131,054,794	79,088,023	51,966,771
E-APL	Electric Net Rate Base	1,721,444,420	1,113,001,724	608,442,696
	<b>RATE OF RETURN</b>	<b>7.613%</b>	<b>7.106%</b>	<b>8.541%</b>