

AVISTA UTILITIES

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

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand	100.000%	69.400%	30.600%
2	Input	Number of Customers	222,727	147,995	74,732
		Percent	100.000%	66.447%	33.553%
3	G-OPS	Direct Distribution Operating Expense	9,785,921	6,438,556	3,347,365
		Percent	100.000%	65.794%	34.206%
	Input	Jurisdictional 4-Factor Ratio	2,960,332	1,958,779	1,001,553
		Direct O & M Accounts 798 - 894	12,985,723	9,788,850	3,196,873
		Direct O & M Accounts 901 - 935	15,946,055	11,747,629	4,198,426
		Total	100.000%	73.671%	26.329%
		Percentage			
		Direct Labor	5,777,102	3,849,651	1,927,451
		Amount: Accounts 798 - 894	2,393,355	1,904,696	488,659
		Amount: Accounts 901 - 935	8,170,457	5,754,347	2,416,110
		Total	100.000%	70.429%	29.571%
		Percentage			
		Total Number of Customers	223,040	148,247	74,793
		Percentage	100.000%	66.467%	33.533%
		Total Direct Plant	298,884,304	189,804,990	109,079,314
		Percentage	100.000%	63.505%	36.495%
4		Total Four Factor Allocators	400,000%	274.071%	125.929%
		Percent	100.000%	68.518%	31.482%

AVISTA UTILITIES

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

6	Input Actual Therms Purchased Percent	10-31-2011	275,262,648 100.000%	191,426,255 69.543%	83,836,393 30.457%
7	Input Elec/Gas North/Oregon 4-Factor Direct O & M Accs 500 - 894 Direct O & M Accs 901 - 935 Direct O & M Accs 901 - 905 Utility 9 Only Adjustments Total Percentage Direct Labor Accs 500 - 894 Direct Labor Accs 901 - 935 Direct Labor Accs 901 - 905 Utility 9 Only Total Percentage Number of Customers at Percentage Net Direct Plant Percentage Total Percentages Average (CD AA)	01-01-2011	57,557,639 57,769,575 1,276,412 0 116,603,626 100.000% 51,313,884 5,118,749 5,235,309 61,667,942 100.000% 678,123 100.000% 2,417,505,829 100.000% 400,000% 100.000%	50,620,200 39,717,113 787,265 91,124,578 78.149% 40,856,300 3,938,893 3,229,034 48,024,227 77.876% 358,982 52.937% 1,947,783,110 80.570% 289,532% 72.383%	Oregon Gas 2,994,119 3,068,488 XXXXXX 6,062,607 5.199% 7,149,723 229,885 2,006,275 9,385,883 15.220% 223,040 32.891% 317,785,902 13.145% 77,908% 19.477% 8.140%

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RESULTS OF OPERATIONS		Report ID:
GAS ALLOCATION PERCENTAGES		G-ALL-12A
For Twelve Months Ended October 31, 2011		
Average of Monthly Averages Basis		
Input	Gas North/Oregon 4-Factor	01-01-2011

Input	Gas North/Oregon 4-Factor	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 894	6,937,439	0	3,943,320	2,994,119
Direct O & M Accts 901 - 935	18,052,462	0	14,983,974	3,068,488
Direct O & M Accts 901 - 905 Utility 9 Only	489,147	0	489,147	XXXXXXX
Total	25,479,048	0	19,416,441	6,062,607
Percentage	100.000%	0.000%	76.206%	23.794%

Direct Labor Accts 580 - 894	10,457,584	0	7,149,723	3,307,861
Direct Labor Accts 901 - 935	1,179,856	0	229,885	949,971
Direct Labor Accts 901 - 905 Utility 9 Only	2,006,275	0	2,006,275	XXXXXXX
Total	13,643,715	0	9,385,883	4,257,832
Percentage	100.000%	0.000%	68.793%	31.207%

Number of Customers at Percentage	319,141	0	223,040	96,101
	100.000%	0.000%	69.888%	30.112%

Net Direct Plant Percentage	464,005,775	0	312,801,546	151,204,229
	100.000%	0.000%	67.413%	32.587%

Total Percentages Average (GD AA)	400,000%	0.000%	282.299%	117.701%
	100.000%	0.000%	70.575%	29.425%

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Input Elec/Gas North 4-Factor **01-01-2011**

Input	Total	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 894	54,563,520	50,620,200	3,943,320	0
Direct O & M Accts 901 - 935	54,701,087	39,717,113	14,983,974	0
Adjustments	0	0	0	0
Total	109,264,607	90,337,313	18,927,294	0
Percentage	100.000%	82.678%	17.322%	0.000%

Direct Labor Accts 580 - 894	48,006,023	40,856,300	7,149,723	0
Direct Labor Accts 901 - 935	4,168,778	3,938,893	229,885	0
Total	52,174,801	44,795,193	7,379,608	0
Percentage	100.000%	85.856%	14.144%	0.000%

Number of Customers at Percentage	582,022	358,982	223,040	0
	100.000%	61.678%	38.322%	0.000%

Net Direct Plant Percentage	2,248,388,907	1,935,587,361	312,801,546	0
	100.000%	86.088%	13.912%	0.000%
Total Percentages Average (CD AN/ID/WA)	400,000%	316,300%	83,700%	0.000%
	100.000%	79.075%	20.925%	0.000%

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AVISTA UTILITIES

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

	Gas North/Oregon JP Factor %	12/31/2010	Total	Electric	Gas North	Oregon Gas
JP			100.000%	0.000%	81.200%	18.800%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12/31/2010	345,660,550	233,500,090	112,160,460	
			100.000%	67.552%	32.448%	
11	Book Depreciation Percent		13,268,521	8,706,299	4,562,222	
			100.000%	65.616%	34.384%	
12	Net Gas Plant (before DFIT) Percent		343,989,928	222,846,951	121,142,977	
			100.000%	64.783%	35.217%	
13	G-PLT Net Gas General Plant Percent		33,632,085	23,591,633	10,040,452	
			100.000%	70.146%	29.854%	
14	Net Allocated Schedule M's Percent		-43,520,270	-28,564,965	-14,955,305	
			100.000%	65.636%	34.364%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Report ID:
G-OPS-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		REVENUES							
		SALES OF GAS:							
99	480000	Residential	151,922,356	0	103,972,574	0	47,949,782	0	47,949,782
99	4812XX	Commercial - Firm & Interruptible	78,800,182	0	55,414,949	0	23,385,233	0	23,385,233
99	4813XX	Industrial-Firm	3,615,821	0	2,109,502	0	1,506,319	0	1,506,319
99	481400	Interruptible	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	1,095,086	0	798,542	0	296,544	0	296,544
99	484000	Interdepartmental Revenue	331,179	0	295,109	0	36,070	0	36,070
		TOTAL SALES TO ULTIMATE CUSTOMERS	235,764,624	0	162,590,676	0	73,173,948	0	73,173,948
		OTHER OPERATING REVENUES:							
99	483000	Sales for Resale	133,739,312	0	93,401,016	0	40,338,296	0	40,338,296
99	488000	Miscellaneous Service Revenues	29,049	0	15,110	0	13,939	0	13,939
99	489300	Transportation For Others	3,939,772	0	3,501,476	0	438,296	0	438,296
99	493000	Rent from Gas Property	2,101	0	2,101	0	0	0	0
4	495000	Other Gas Revenues	7,302,036	68,683	5,112,740	47,060	2,189,296	21,623	2,210,919
		TOTAL OTHER OPERATING REVENUES	145,012,270	68,683	102,032,443	47,060	42,979,827	21,623	43,001,450
		TOTAL GAS REVENUES	380,776,894	68,683	264,623,119	47,060	116,153,775	21,623	116,175,398
		PRODUCTION EXPENSES:							
G-804	804805	City Gate Purchases	276,285,518	0	192,640,756	0	83,644,762	0	83,644,762
6	808XXX	Net Natural Gas Storage Transactions	(9,670,936)	0	(6,714,927)	0	(2,956,009)	0	(2,956,009)
6	811000	Gas Used for Products Extraction	(1,413,914)	0	(988,110)	0	(425,804)	0	(425,804)
10	813000	Other Gas Expenses	0	1,341,145	0	905,970	0	435,175	435,175
99	813010	Gas Technology Institute (GTI) Expenses	110,447	0	78,453	0	31,994	0	31,994
		TOTAL PRODUCTION EXPENSES	265,311,115	1,341,145	185,016,172	905,970	80,294,943	435,175	80,730,118
		UNDERGROUND STORAGE EXPENSES:							
1	814000	Supervision & Engineering	0	12,049	0	8,362	0	3,687	3,687
1	824000	Other Expenses	0	397,988	0	276,204	0	121,784	121,784
1	837000	Other Equipment	0	381,195	0	264,549	0	116,646	116,646
		TOTAL UNDERGROUND STORAGE OPER EXP	0	791,232	0	549,115	0	242,117	242,117
G-DEPX		Depreciation Expense-Underground Storage	0	550,416	0	381,989	0	168,427	168,427
G-AMTX		Amortization Expense-Underground Storage	0	228	0	158	0	70	70
G-OTX		Taxes Other Than FIT	0	0	0	0	0	0	0
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	550,644	0	382,147	0	168,497	168,497
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,341,876	0	931,262	0	410,614	410,614

AVISTA UTILITIES

Report ID:
G-OPS-12A

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

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	171,385	813,737	985,122	132,915	535,390	668,305	38,470	278,347	316,817
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,383,562	649,882	3,033,444	1,491,324	427,583	1,918,907	892,238	222,299	1,114,537
3	875000	Measuring & Reg Sta Exp-General	131,709	94	131,803	81,996	62	82,058	49,713	32	49,745
3	876000	Measuring & Reg Sta Exp-Industrial	30,344	0	30,344	8,170	0	8,170	22,174	0	22,174
3	877000	Measuring & Reg Sta Exp-City Gate	257,574	0	257,574	117,936	0	117,936	139,638	0	139,638
3	878000	Meter & House Regulator Expenses	721,987	0	721,987	587,687	0	587,687	134,300	0	134,300
3	879000	Customer Installation Expenses	1,498,838	84,179	1,583,017	888,469	55,385	943,854	610,369	28,794	639,163
3	880000	Other Expenses	1,054,792	847,666	1,902,458	753,478	557,713	1,311,191	301,314	289,953	591,267
3	881000	Rents	60	20,447	20,507	60	13,453	13,513	0	6,994	6,994
MAINTENANCE											
3	885000	Supervision & Engineering	129,609	17,490	147,099	45,983	11,507	57,490	83,626	5,983	89,609
3	887000	Mains	1,888,614	20,950	1,909,564	1,366,028	13,784	1,379,812	522,586	7,166	529,752
3	889000	Measuring & Reg Sta Exp-General	177,486	0	177,486	111,612	0	111,612	65,874	0	65,874
3	890000	Measuring & Reg Sta Exp-Industrial	97,801	5,562	103,363	57,004	3,659	60,663	40,797	1,903	42,700
3	891000	Measuring & Reg Sta Exp-City Gate	117,466	115	117,581	63,041	76	63,117	54,425	39	54,464
3	892000	Services	697,320	166,393	863,713	464,061	109,477	573,538	233,259	56,916	290,175
3	893000	Meters & House Regulators	426,989	555,021	982,010	268,454	365,171	633,625	158,535	189,850	348,385
3	894000	Other Equipment	385	176,052	176,437	338	115,832	116,170	47	60,220	60,267
TOTAL DISTRIBUTION OPERATING EXP			9,785,921	3,357,588	13,143,509	6,438,556	2,209,092	8,647,648	3,347,365	1,148,496	4,495,861
G-DEPX		Depreciation Expense-Distribution	10,098,691	49,548	10,148,239	6,551,329	34,457	6,585,786	3,547,362	15,091	3,562,453
G-OTX		Taxes Other Than FIT	16,006,197	0	16,006,197	14,038,479	0	14,038,479	1,967,718	0	1,967,718
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			26,104,888	49,548	26,154,436	20,589,808	34,457	20,624,265	5,515,080	15,091	5,530,171
TOTAL DISTRIBUTION EXPENSES			35,890,809	3,407,136	39,297,945	27,028,364	2,243,549	29,271,913	8,862,445	1,163,587	10,026,032
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	377,518	377,518	0	250,849	250,849	0	126,669	126,669
2	902000	Meter Reading Expenses	1,599,138	64,066	1,663,204	1,397,898	42,570	1,440,468	201,240	21,496	222,736
G-903	903XXX	Customer Records & Collection Expenses	973,374	3,792,277	4,765,651	682,756	2,519,618	3,202,374	290,618	1,272,659	1,563,277
2	904000	Uncollectible Accounts	0	1,481,337	1,481,337	0	984,304	984,304	0	497,033	497,033
2	905000	Misc Customer Accounts	0	79,260	79,260	0	52,666	52,666	0	26,594	26,594
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,572,512	5,794,458	8,366,970	2,080,654	3,850,007	5,930,661	491,858	1,944,451	2,436,309
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	14,753,570	158,519	14,912,089	10,367,075	105,331	10,472,406	4,386,495	53,188	4,439,683
2	909000	Advertising	13,428	659,237	672,665	12,809	438,043	450,852	619	221,194	221,813
2	910000	Misc Customer Service & Info Exp	0	90,070	90,070	0	59,849	59,849	0	30,221	30,221
TOTAL CUSTOMER SERVICE & INFO EXP			14,766,998	907,826	15,674,824	10,379,884	603,223	10,983,107	4,387,114	304,603	4,691,717

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

AVISTA UTILITIES

Report ID:
G-OPS-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		SALES EXPENSES:							
2	912000	Demonstrating & Selling Expenses	0	7,436	0	4,941	0	2,495	2,495
2	913000	Advertising	96	3	96	2	0	1	1
2	916000	Miscellaneous Sales Expenses	15,018	3,333	14,803	2,215	215	1,118	1,333
		TOTAL SALES EXPENSES	15,114	10,772	14,899	7,158	215	3,614	3,829
		ADMINISTRATIVE & GENERAL EXPENSES:							
4	920000	Salaries	124,888	6,996,168	93,954	4,793,634	30,934	2,202,534	2,233,468
4	921000	Office Supplies & Expenses	361	1,103,971	361	756,419	0	347,552	347,552
4	922000	Admin. Expenses Transferred - Credit	229	(30,947)	0	(21,204)	229	(9,743)	(9,514)
4	923000	Outside Services Employed	7,995	4,146,316	7,995	2,840,973	0	1,305,343	1,305,343
4	924000	Property Insurance Premium	0	293,304	0	200,966	0	92,338	92,338
4	925XXX	Injuries and Damages	454	752,828	376	515,823	78	237,005	237,083
4	926XXX	Employee Pensions and Benefits	55,537	228,270	55,537	156,406	0	71,864	71,864
4	928000	Regulatory Commission Expenses	680,898	311,305	443,132	213,300	237,766	98,005	335,771
4	930000	Miscellaneous General Expenses	41,113	784,797	25,392	537,727	15,721	247,070	262,791
4	931000	Rents	13,716	219,767	13,025	150,580	691	69,187	69,878
4	935000	Maintenance of General Plant	283,202	1,711,025	190,506	1,172,360	92,696	538,665	631,361
		TOTAL ADMIN & GEN OPERATING EXP	1,208,393	16,516,804	830,278	11,316,984	378,115	5,199,820	5,577,935
G-DEPX		Depreciation Expense-General Plant	425,968	2,143,897	269,568	1,468,955	156,400	674,942	831,342
G-AMTX		Amortization Expense - General Plant - 303000	26,933	2,030	23,109	1,391	3,824	639	4,463
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,556,426	0	1,066,432	0	489,994	489,994
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,010	0	1,377	0	633	633
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	(382,291)	0	(382,291)	0	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	575,425	0	575,425	0	0	0	0
99	407335	DSIT Amortization - ID	(452,328)	0	(452,328)	0	(452,328)	0	(452,328)
99	407425	WA GRC Jackson Prairie Deferral	(301,758)	0	(301,758)	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(108,051)	3,704,363	184,053	2,538,155	(292,104)	1,166,208	874,104
		TOTAL ADMIN & GENERAL EXPENSES	1,100,342	20,221,167	1,014,331	13,855,139	86,011	6,366,028	6,452,039
		TOTAL EXPENSES BEFORE FIT	319,656,890	33,024,380	225,534,304	22,396,308	94,122,586	10,628,072	104,750,658
		NET OPERATING INCOME BEFORE FIT		28,164,307		16,739,567			11,424,740
G-FIT		FEDERAL INCOME TAX		(8,227,927)		(6,286,077)			(1,941,850)
G-FIT		DEFERRED FEDERAL INCOME TAX		17,395,358		11,733,034			5,662,324
G-FIT		AMORTIZED INVESTMENT TAX CREDIT		(44,126)		(27,052)			(17,074)
		GAS NET OPERATING INCOME		19,041,002		11,319,662			7,721,340

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended October 31, 2011		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.400%			30.600%	
G-ALL	2	Number of Customers		100.000%			66.447%			33.553%	
G-ALL	3	Direct Distribution Operating Expense		100.000%			65.794%			34.206%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			68.518%			31.482%	
G-ALL	6	Actual Therms Purchased		100.000%			69.543%			30.457%	
G-ALL	10	Actual Annual Throughput		100.000%			67.552%			32.448%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

Report ID:
G-804-12A

AVISTA UTILITIES

RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS
For Twelve Months Ended October 31, 2011
Average of Monthly Averages Basis

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
6	804000	Gas Purchases	234,945,931	0	164,088,140	0	70,857,791	0	70,857,791
1	804001	Pipeline Demand Costs	26,679,122	0	18,515,311	0	8,163,811	0	8,163,811
1	804002	Transport Variable Charges	150,414	0	104,387	0	46,027	0	46,027
6	804010	Gas Costs - Fixed Hedge	(194,735)	0	(137,254)	0	(57,481)	0	(57,481)
6	804014	GTI Contributions	0	0	0	0	0	0	0
6	804017	Transaction Fees	199,357	0	139,219	0	60,138	0	60,138
6	804140	Gas Research Contributions	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	52,885	0	36,393	0	16,492	0	16,492
6	804700	Gas Costs - Offsystem Bookout	6,541,659	0	4,557,244	0	1,984,415	0	1,984,415
6	804711	Gas Costs - Offsystem Bookout Offset	(4,209,136)	0	(2,942,636)	0	(1,266,500)	0	(1,266,500)
6	804730	Gas Costs - Intracompany LDC Gas	26,972,179	0	18,816,375	0	8,155,804	0	8,155,804
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(19,212,812)	0	(13,532,672)	0	(5,680,140)	0	(5,680,140)
99	805120	Gas Expense - Rate Deferrals	4,360,654	0	2,996,249	0	1,364,405	0	1,364,405
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			276,285,518	0	192,640,756	0	83,644,762	0	83,644,762

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	6	Actual Therms Purchased	100.000%	69.543%	30.457%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 903
 For Twelve Months Ended October 31, 2011
 Average of Monthly Averages Basis
 Ref/Basis Account Description

Report ID:
G-903-12A

Ref/Basis Account Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
	Direct	Allocated	Direct	Allocated	Direct	Allocated	
2 903000 Customer Records & Collections	973,374	3,778,056	682,756	2,510,405	290,618	1,267,651	1,558,269
12 903920 Accts Rec Sold - Program Fees	0	13,470	0	8,726	0	4,744	4,744
12 903930 Accts Rec Sold - Maturity Yield Fees	0	751	0	487	0	264	264
Total Account 903	973,374	3,792,277	682,756	2,519,618	290,618	1,272,659	1,563,277

ALLOCATION RATIOS:

G-ALL 2	Number of Customers	100.0000%	66.447%	33.553%
G-ALL 12	Net Gas Plant (before DFIT)	100.0000%	64.783%	35.217%

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ALLOCATION OF ACCOUNT 908		G-908-12A
For Twelve Months Ended October 31, 2011		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	222,969	158,519	381,488	131,383	105,331	236,714
99	908600	Customer Service & Info Expense	14,248,960	0	14,248,960	9,980,565	0	9,980,565
99	908610	Limited Income Tax Refund Program	206,910	0	206,910	206,910	0	206,910
99	908690	Schedule 91 Amortization included in Unbilled	6,611	0	6,611	48,217	0	48,217
99	908990	DSM Amortization	68,120	0	68,120	0	0	68,120
		Total Account 908	14,753,570	158,519	14,912,089	10,367,075	105,331	10,472,406
						4,386,495	53,188	4,439,683

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.447%	33.553%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS INTEREST DEDUCTION FOR FIT--GAS NORTH For Twelve Months Ended October 31, 2011 Average of Monthly Averages Basis	Report ID: G-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
Debt				
1	Capital Structure - Debt Ratio		52.49%	52.49%
2	Cost of Debt		5.669%	5.835%
	Total Cost of Debt		2.976%	3.063%
<hr/>				
	Total Weighted Cost		2.976%	3.063%
<hr/>				
G-APL	Net Rate Base	298,848,699	193,001,804	105,846,895
<hr/>				
	Interest Deduction for FIT Calculation	8,985,824	5,743,734	3,242,090
<hr/>				

1 AMA Actual Debt Ratio
 2 AMA Actual Debt Cost

AVISTA UTILITIES

Report ID:
G-FIT-12A

RESULTS OF OPERATIONS
FEDERAL INCOME TAXES--GAS
 For Twelve Months Ended October 31, 2011
 Average of Monthly Averages Basis

Ref/Basis	Description	System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Income: Operating Revenue	380,845,577	264,670,179	116,175,398
G-OPS	Operating & Maintenance Expense	322,379,878	224,201,992	98,177,886
G-OPS	Book Deprec/Amort and Reg Amortizations	14,295,195	9,690,141	4,605,054
G-OTX	Taxes Other than FIT Net Operating Income Before FIT	16,006,197 28,164,307	14,038,479 16,739,567	1,967,718 11,424,740
G-INT	Less: Interest Expense	8,985,824	5,743,734	3,242,090
G-SCM	Add: Schedule M Adjustments Taxable Net Operating Income	(42,686,845) (23,508,362)	(28,956,052) (17,960,219)	(13,730,793) (5,548,143)
	Tax Rate	35%	35%	35%
	Total Federal Income Tax	(8,227,927)	(6,286,077)	(1,941,850)
G-DTE	Deferred FIT	17,395,358	11,733,034	5,662,324
99	411400 Amortized Investment Tax Credit Total FIT/Deferred FIT & ITC	(44,126) 9,123,305	(27,052) 5,419,905	(17,074) 3,703,400

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS
 GAS SCHEDULE M ITEMS
 For Twelve Months Ended October 31, 2011
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
 G-SCM-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	G-DEPX/AMTX		10,551,592	4,304,555	14,856,147	6,844,006	2,954,759	9,798,765	3,707,586	1,349,796	5,057,382
12	997001	Book Depreciation & Amortization	0	1,063,017	1,063,017	0	688,654	688,654	0	374,363	374,363
2	997002	Contributions In Aid of Construction	0	(750,001)	(750,001)	0	(498,353)	(498,353)	0	(251,648)	(251,648)
12	997003	Injuries and Damages	0	154,758	154,758	0	100,257	100,257	0	54,501	54,501
4	997005	Salvage	0	351,909	351,909	0	241,121	241,121	0	110,788	110,788
6	997008	FAS106 Current Retiree Medical Accrual	0	68,120	68,120	0	47,373	47,373	0	20,747	20,747
99	997010	DSM Book Amortization	(15,148,861)	0	(15,148,861)	(10,833,126)	0	(10,833,126)	(4,315,735)	0	(4,315,735)
4	997015	Deferred Gas Credit and Refunds	0	96,565	96,565	0	66,164	66,164	0	30,401	30,401
12	997016	Airplane Lease Payments	0	(1,809,732)	(1,809,732)	0	(1,172,399)	(1,172,399)	0	(637,333)	(637,333)
4	997020	1992 Redemptions	0	(6,080,903)	(6,080,903)	0	(4,166,513)	(4,166,513)	0	(1,914,390)	(1,914,390)
99	997029	FAS87 Current Pension Accrual	0	0	0	0	0	0	0	0	0
99	997031	FAS 106 Post Retirement Benefits	55,561	0	55,561	184,883	0	184,883	0	0	0
12	997032	Decoupling Mechanism	184,883	0	184,883	0	0	0	0	0	0
99	997033	Interest Rate Swaps	5,635,967	0	5,635,967	3,309,371	0	3,309,371	2,326,596	0	2,326,596
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
11	997049	DSM Tariff Rider	0	(40,032,697)	(40,032,697)	0	(26,267,854)	(26,267,854)	0	(13,764,843)	(13,764,843)
1	997055	Tax Depreciation	0	250,040	250,040	0	173,528	173,528	0	76,512	76,512
4	997062	Deferred Gas Exchange	0	(65,364)	(65,364)	0	(44,786)	(44,786)	0	(20,578)	(20,578)
99	997065	Gain on Sale of Office Building	31,208	0	31,208	48,217	0	48,217	(17,009)	0	(17,009)
99	997073	Amortization of Unbilled Revenue Add-Ins	(476,925)	0	(476,925)	0	0	0	(476,925)	0	(476,925)
11	997080	DSIT Amortization - ID	0	780,286	780,286	0	511,992	511,992	0	268,294	268,294
4	997081	Book Transportation Depreciation	0	(193,903)	(193,903)	0	(132,858)	(132,858)	0	(61,045)	(61,045)
4	997082	Deferred Compensation	0	87,197	87,197	0	59,746	59,746	0	27,451	27,451
4	997083	Meal Disallowances	0	84,630	84,630	0	57,987	57,987	0	26,643	26,643
2	997084	Paid Time Off	0	56,184	56,184	0	37,333	37,333	0	18,851	18,851
		Customer Uncollectibles	833,425	(43,520,270)	(42,686,845)	(391,088)	(28,564,964)	(28,956,052)	1,224,513	(14,955,306)	(13,730,793)
		TOTAL SCHEDULE M ADJUSTMENTS									

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69,400%	30.600%
G-ALL	2	Number of Customers	100.000%	66,447%	33,553%
G-ALL	3	Direct Distribution Operating Expense	100.000%	65,794%	34,206%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68,518%	31,482%
G-ALL	6	Actual Therms Purchased	100.000%	69,543%	30,457%
G-ALL	11	Book Depreciation	100.000%	65,616%	34,384%
G-ALL	12	Net Gas Plant (before DFTT)	100.000%	64,783%	35,217%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

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

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated		9,001,248	4,712,641
99	410100	Deferred Federal Income Tax Exp		2,549,159	839,280
		SUBTOTAL		11,550,407	5,551,921
14	411100	Deferred Federal Income Tax Expense - Allocated		199,503	104,450
99	411100	Deferred Federal Income Tax Exp		(16,876)	5,953
		SUBTOTAL		182,627	110,403
		Total Deferred Federal Income Tax Expense		11,733,034	5,662,324

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.636%	34.364%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended October 31, 2011
 Average of Monthly Averages Basis

Report ID:
G-OTX-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
16	408190	UNDERGROUND STORAGE R&P Property Tax - Storage	0	0	0	0	0	0	0
		TOTAL UNDERGROUND STORAGE TAX	0	0	0	0	0	0	0
99	408110	DISTRIBUTION State Excise Tax	6,220,458	0	6,220,458	0	0	0	0
99	408120	Municipal Occupation & License Tax	7,247,575	0	7,247,575	0	0	0	0
99	408130	Excise Tax	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	2,689,207	0	2,689,207	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0
99	409100	State Income Tax	(151,043)	0	(151,043)	0	0	0	(151,043)
		TOTAL DISTRIBUTION TAX	16,006,197	0	16,006,197	0	0	0	1,967,718
		TOTAL TAXES OTHER THAN FIT	16,006,197	0	16,006,197	0	0	0	1,967,718

ALLOCATION RATIOS:
 G-ALL 16 JP Factor

0.000%

0.000%

0.000%

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

AVISTA UTILITIES

Report ID:
G-PLT-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** DAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,134,045	40,607	1,174,652	965,595	27,823	993,418	168,450	12,784	181,234
4	3031XX	Misc Intangible IT Plant (3031XX)	0	8,185,770	8,185,770	0	5,608,726	5,608,726	0	2,577,044	2,577,044
4		TOTAL INTANGIBLE PLANT	1,134,045	8,226,377	9,360,422	965,595	5,636,549	6,602,144	168,450	2,589,828	2,758,278
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	472,029	472,029	0	327,588	327,588	0	144,441	144,441
1	351XXX	Structures & Improvements	0	1,301,832	1,301,832	0	903,471	903,471	0	398,361	398,361
1	352XXX	Wells	0	14,463,290	14,463,290	0	10,037,523	10,037,523	0	4,425,767	4,425,767
1	353000	Lines	0	1,044,477	1,044,477	0	724,867	724,867	0	319,610	319,610
1	354000	Compressor Station Equipment	0	11,318,303	11,318,303	0	7,854,902	7,854,902	0	3,463,401	3,463,401
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	120,606	120,606	0	53,178	53,178
1	356000	Purification Equipment	0	407,618	407,618	0	282,887	282,887	0	124,731	124,731
1	357000	Other Equipment	0	1,458,241	1,458,241	0	1,012,019	1,012,019	0	446,222	446,222
		TOTAL UNDERGROUND STORAGE PLANT	0	30,639,574	30,639,574	0	21,263,863	21,263,863	0	9,375,711	9,375,711
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	86,486	0	86,486	61,816	0	61,816	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	744,006	22,254	766,260	485,770	15,476	501,246	258,236	6,778	265,014
6	376000	Mains	213,962,228	2,512,520	216,474,748	136,576,910	1,747,282	138,324,192	77,385,318	765,238	78,150,556
6	378000	Measuring & Reg Station Equip-General	4,985,031	57,441	5,042,472	3,026,451	39,946	3,066,397	1,958,580	17,495	1,976,075
6	379000	Measuring & Reg Station Equip-City Gate	5,862,232	60,968	5,923,200	1,717,491	42,399	1,759,890	4,144,741	18,569	4,163,310
6	380000	Services	139,320,379	0	139,320,379	92,562,777	0	92,562,777	46,757,602	0	46,757,602
6	381000	Meters	60,447,068	0	60,447,068	40,401,423	0	40,401,423	20,045,645	0	20,045,645
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,781,137	0	2,781,137	2,180,032	0	2,180,032	601,105	0	601,105
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	428,252,800	2,653,183	430,905,983	277,013,768	1,845,103	278,858,871	151,239,032	808,080	152,047,112

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
		GENERAL PLANT												
4	389XXX	Land & Land Rights	667,150	842,385	1,509,535	575,661	577,185	1,152,846	91,489	265,200	356,689			
4	390XXX	Structures & Improvements	3,511,961	10,497,125	14,009,086	2,542,283	7,192,420	9,734,703	969,678	3,304,705	4,274,383			
4	391XXX	Office Furniture & Equipment	0	7,917,911	7,917,911	0	5,425,194	5,425,194	0	2,492,717	2,492,717			
4	392XXX	Transportation Equipment	5,776,131	1,424,163	7,200,294	4,288,561	975,808	5,264,369	1,487,570	448,355	1,935,925			
4	393000	Stores Equipment	155,526	257,190	412,716	114,679	176,221	290,900	40,847	80,969	121,816			
4	394000	Tools, Shop & Garage Equipment	1,475,353	2,220,190	3,695,543	1,026,327	1,521,230	2,547,557	449,026	698,960	1,147,986			
4	395000	Laboratory Equipment	108,255	300,887	409,142	81,647	206,162	287,809	26,608	94,725	121,333			
4	396XXX	Power Operated Equipment	4,069,562	766,127	4,835,689	3,116,027	524,935	3,640,962	953,535	241,192	1,194,727			
4	397XXX	Communications Equipment	1,737,843	4,164,545	5,902,388	558,780	2,853,463	3,412,243	1,179,063	1,311,082	2,490,145			
4	398000	Miscellaneous Equipment	270	80,907	81,177	116	55,436	55,552	154	25,471	25,625			
		TOTAL GENERAL PLANT	17,502,051	28,471,430	45,973,481	12,304,081	19,508,054	31,812,135	5,197,970	8,963,376	14,161,346			
		TOTAL PLANT IN SERVICE	446,888,896	69,990,564	516,879,460	290,283,444	48,253,569	338,537,013	156,605,452	21,736,995	178,342,447			
		ACCUMULATED DEPRECIATION												
G-ADEP		Underground Storage	0	11,578,801	11,578,801	0	8,035,688	8,035,688	0	3,543,113	3,543,113			
G-ADEP		Distribution Plant	143,460,454	1,393,233	144,853,687	95,648,457	968,896	96,617,353	47,811,997	424,337	48,236,334			
G-ADEP		General Plant	5,058,516	7,255,734	12,314,250	3,229,933	4,971,484	8,201,417	1,828,583	2,284,250	4,112,833			
		TOTAL ACCUMULATED DEPRECIATION	148,518,970	20,227,768	168,746,738	98,878,390	13,976,068	112,854,458	49,640,580	6,251,700	55,892,280			
		ACCUMULATED AMORTIZATION												
G-AAMT		General Plant - 303000	98,226	6,683	104,909	61,757	4,579	66,336	36,469	2,104	38,573			
G-AAMT		Misc IT Intangible Plant - 3031XX	0	3,771,706	3,771,706	0	2,584,297	2,584,297	0	1,187,409	1,187,409			
G-AAMT		Underground Storage	0	239,026	239,026	0	165,884	165,884	0	73,142	73,142			
G-AAMT		General Plant - 390200, 396200	4,555	22,591	27,146	3,606	15,479	19,085	949	7,112	8,061			
		TOTAL ACCUMULATED AMORTIZATION	102,781	4,040,006	4,142,787	65,363	2,770,239	2,835,602	37,418	1,269,767	1,307,185			
		TOTAL ACCUMULATED DEPR/AMORT	148,621,751	24,267,774	172,889,525	98,943,753	16,746,307	115,690,060	49,677,998	7,521,467	57,199,465			
		NET GAS UTILITY PLANT before DFTT	298,267,145	45,722,790	343,989,935	191,339,691	31,507,262	222,846,953	106,927,454	14,215,528	121,142,982			
		ACCUMULATED DFTT												
12	282900	ADFIT - Gas Plant In Service	0	(57,144,797)	(57,144,797)	0	(37,020,114)	(37,020,114)	0	(20,124,683)	(20,124,683)			
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(4,573,296)	(4,573,296)	0	(3,119,574)	(3,119,574)	0	(1,453,722)	(1,453,722)			
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,310,552)	(1,310,552)	0	(849,015)	(849,015)	0	(461,537)	(461,537)			
		TOTAL ACCUMULATED DFTT	0	(63,028,645)	(63,028,645)	0	(40,988,703)	(40,988,703)	0	(22,039,942)	(22,039,942)			
		NET GAS UTILITY PLANT	298,267,145	(17,305,855)	280,961,290	191,339,691	(9,481,441)	181,858,250	106,927,454	(7,824,414)	99,103,040			

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.543%	30.457%
G-ALL	12	Net Gas Plant (before DFTT)	100.000%	64.783%	35.217%

AVISTA UTILITIES

Report ID:
G-APL-12A

RESULTS OF OPERATIONS
ADJUSTMENTS TO NET GAS UTILITY PLANT
For Twelve Months Ended October 31, 2011
Average of Monthly Averages Basis

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	298,267,145	(17,305,855)	280,961,290	191,339,691	(9,481,441)	181,858,250	106,927,454	(7,824,414)	99,103,040
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	(43,576)	(43,576)	0	(29,857)	(29,857)	0	(13,719)	(13,719)
4	190850	DFIT - Gain on Sale of General Office Bldg	0	15,274	15,274	0	10,465	10,465	0	4,809	4,809
1	117100	Gas Stored - Recoverable Base Gas	0	3,640,069	3,640,069	0	2,526,208	2,526,208	0	1,113,861	1,113,861
1	164100	Gas Inventory--Jackson Prairie	0	13,700,699	13,700,699	0	9,508,285	9,508,285	0	4,192,414	4,192,414
4	252000	Customer Advances	(78,999)	29	(78,970)	(19,322)	20	(19,302)	(59,677)	9	(59,668)
99	235199	Customer Deposits	(852,245)	0	(852,245)	(852,245)	0	(852,245)	0	0	0
C-WKC		Working Capital	0	1,483,250	1,483,250	0	0	0	0	1,483,250	1,483,250
99	186710	DSM Programs	22,908	0	22,908	0	0	0	22,908	0	22,908
		TOTAL OTHER ADJUSTMENTS	(908,336)	18,795,745	17,887,409	(871,567)	12,015,121	11,143,554	(36,769)	6,780,624	6,743,855
		NET RATE BASE	297,358,809	1,489,890	298,848,699	190,468,124	2,533,680	193,001,804	106,890,685	(1,043,790)	105,846,895

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.518%	31.482%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

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

Report ID:
G-DEPX-12A

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Electric Production										
Steam (ED-AN)	10,546,180	10,546,180								
Hydro (ED-AN)	8,783,215	8,783,215								
Other (ED-AN)	8,590,863	8,590,863								
Total Electric Production	27,920,258	27,920,258								
Electric Transmission										
ED-AN	10,158,305	10,158,305								
Total Electric Transmission	10,158,305	10,158,305								
Electric Distribution										
ED-ID	10,487,198	10,487,198								
ED-WA	19,259,546	19,259,546								
Total Electric Distribution	29,746,744	29,746,744								
Gas Underground Storage										
GD-AN	550,416	550,416	550,416							168,427
GD-OR	92,263	92,263	550,416	92,263						168,427
Total Gas Underground Storage	642,679	642,679	550,416	92,263						168,427
Gas Distribution										
6	49,548	49,548	49,548							15,091
GD-ID	3,547,362	3,547,362	3,547,362							3,547,362
GD-WA	6,551,329	6,551,329	6,551,329							3,547,362
GD-OR	3,605,566	3,605,566	3,605,566							
Total Gas Distribution	13,753,805	13,753,805	10,148,239	3,605,566						15,091
General Plant										
ED-AN	2,615,676	2,615,676								
ED-ID	235,480	235,480								
ED-WA	613,392	613,392								
7,4	9,648,334	9,648,334	1,879,206	785,374						591,612
9,4	423,493	334,877	88,616							27,898
9	416,603	329,429	87,174							87,174
9	133,085	105,237	27,848							
8,4	147,905		104,384	43,521						32,862
4	71,691	71,691	71,691							22,570
GD-ID	69,226	69,226	69,226							69,226
GD-WA	241,720	241,720	241,720							
GD-OR	264,588	264,588	264,588							
Total General Plant	14,881,193	11,217,845	2,569,865	1,093,483						831,342
Total Depreciation Expense	97,102,984	79,043,152	13,266,520	4,791,312						4,562,222
Allocation Ratios:										
7	Electric	72.383%	19.477%	8.140%	Gas-South	1	System Contract Demand	69.400%	Idaho	30.600%
8	Elec/Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	Gas-North	4	Jurisdictional 4-Factor Ratio	68.518%	Washington	31.482%
9	Elec/Gas North 4-Factor	79.075%	20.925%	0.000%	Gas-South	6	Actual Therms Purchased	69.543%	Idaho	30.457%

AVISTA UTILITIES

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

Report ID:
G-AMTX-12A

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Production/Transmission										
Franchises (302000)	913,014	913,014								
Misc Intangible Pft (303000)	91,191	91,191								
Total Production/Transmission	1,004,205	1,004,205								
Distribution										
Franchises (302000)	23,247	23,247								
Misc Intangible Pft (303000)	2,785	2,785								
Total Distribution	26,032	26,032								
General Plant - 303000										
9.4	9,702	7,672	2,030		2,030	2,030	1,391	1,391	639	639
GD-ID	3,824	3,824	3,824		3,824	3,824			3,824	3,824
GD-WA	23,109	23,109	23,109		23,109	23,109	23,109	23,109		
GD-OR	7,772	7,772		7,772						
Total General Plant - 303000	44,407	7,672	28,963	7,772	26,933	28,963	23,109	24,500	3,824	4,463
Miscellaneous IT Intangible Plant - 3031XX										
7.4	7,031,534	5,089,635	1,369,532	572,367		1,369,532	938,376	938,376	431,156	431,156
ED-AN	209,018	209,018								
ED-WA	110,162	110,162								
GD-AA	259,982		183,482	76,500		183,482	125,718	125,718	57,764	57,764
GD-AN	3,412	3,412	3,412			3,412	2,338	2,338	1,074	1,074
GD-OR	9,534	9,534		9,534						
Total Miscellaneous IT Intangible Plant - 3031XX	7,623,642	5,408,815	1,556,426	658,401		1,556,426	1,066,432	1,066,432	489,994	489,994
Gas Underground Storage										
1	228		228			228	158	158	70	70
Total Gas Underground Storage	228		228			228	158	158	70	70
General Plant - 390200, 396200										
7.4	10,317	7,467	2,010	840		2,010	1,377	1,377	633	633
ED-AN	0	0								
GD-OR	4,839	4,839		4,839						
Total General Plant - 390200, 396200	15,156	7,467	2,010	5,679		2,010	1,377	1,377	633	633
Total Amortization Expense	8,713,670	6,454,191	1,587,627	671,852		1,587,627	23,109	1,069,358	3,824	495,160

Allocation Ratios:		Electric		Gas North		Gas-South		Jurisdiction -		System Contract Demand		Washington		Idaho	
Service -		72.383%	19.477%	8.140%	70.575%	29.425%	0.000%	1	4	69.400%	68.518%	30.600%	31.482%		
7	Elec/Gas North/Oregon 4-Factor														
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	0.000%										
9	Elec/Gas North 4-Factor	79.075%	20.925%	0.000%											

AVISTA UTILITIES

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

Report ID:
G-ADEP-12A

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Electric Production										
Steam (ED-AN)	264,986,593	264,986,593								
Hydro (ED-AN)	104,358,824	104,358,824								
Other (ED-AN)	66,268,751	66,268,751								
Total Electric Production	435,614,168	435,614,168								
Electric Transmission										
ED-AN	169,037,951	169,037,951								
Total Electric Transmission	169,037,951	169,037,951								
Electric Distribution										
ED-ID	129,032,724	129,032,724								
ED-WA	206,420,775	206,420,775								
Total Electric Distribution	335,453,499	335,453,499								
Gas Underground Storage										
GD-AN	11,578,801	11,578,801								
GD-OR	227,058	227,058								
Total Gas Underground Storage	11,805,859	11,578,801								
Gas Distribution										
6	1,393,233	1,393,233								
GD-ID	47,811,997	47,811,997								
GD-WA	95,648,457	95,648,457								
GD-OR	84,608,836	84,608,836								
Total Gas Distribution	229,462,523	144,853,687								
General Plant										
ED-AN	30,647,691	30,647,691								
ED-ID	6,026,360	6,026,360								
ED-WA	9,857,094	9,857,094								
7,4	17,673,800	12,792,827	1,438,647							
9,4	10,599,875	8,381,851	2,218,024							
9	3,993,992	3,158,249	835,743							
9	2,234,070	1,766,591	467,479							
8,4	1,049,128	740,422	308,706							
4	854,962	854,962								
GD-AN	992,840	992,840								
GD-ID	2,762,454	2,762,454								
GD-WA	3,326,826	3,326,826								
GD-OR										
Total General Plant	90,019,092	72,630,663	12,314,250	5,074,179	148,518,970	20,227,768	168,746,738	98,878,390	13,976,068	6,251,700
Total Accumulated Depreciation	1,271,393,092	1,401,273,628	168,746,738	89,910,073	1,485,189,700	20,227,768	1,687,467,338	98,878,390	13,976,068	6,251,700

Allocation Ratio: Service -	Electric		Gas-North		Gas-South		Jurisdiction -		Washington		Idaho	
	7	8	7	8	7	8	1	4	6	1	4	6
7	Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%	System Contract Demand	69.400%	30.600%	69.400%	30.600%	69.400%	30.600%	30.600%
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	Jurisdictional 4-Factor Ratio	68.518%	31.482%	68.518%	31.482%	68.518%	31.482%	31.482%
9	Elec/Gas North 4-Factor	79.075%	20.925%	0.000%	Actual Therms Purchased	69.543%	30.457%	69.543%	30.457%	69.543%	30.457%	30.457%

AVISTA UTILITIES

Report ID:
G-AAAMT-1ZA

RESULTS OF OPERATIONS
GAS-NORTH 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	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Production/Transmission										
Franchises (302000)	4,940,574	4,940,574								
Misc Intangible Pft (303000)	587,205	587,205								
Total Production/Transmission	5,527,779	5,527,779								
Distribution										
Franchises (302000)	33,112	33,112								
Misc Intangible Pft (303000)	17,639	17,639								
Total Distribution	50,751	50,751								
General Plant - 303000										
9,4	31,938	25,255	6,683		6,683					
	36,469	36,469	36,469		36,469					2,104
	61,757	61,757	61,757		61,757					36,469
	35,737	35,737	35,737		35,737					
Total General Plant - 303000	165,901	25,255	104,909	35,737	98,226	6,683	104,909	4,579	4,579	2,104
Miscellaneous IT Intangible Plant - 3031XX										
7,4	17,989,660	13,021,456	3,503,846	1,464,358	3,503,846		3,503,846	2,400,765	2,400,765	1,103,081
	648,390	648,390								
	37,225	37,225								
	363,982	256,880	256,880	107,102	256,880		256,880	176,009	176,009	80,871
	10,980	10,980	10,980		10,980		10,980	7,523	7,523	3,457
	36,312	36,312	36,312		36,312		36,312	2,584,297	2,584,297	1,187,409
Total Miscellaneous IT Intangible Plant - 3031XX	19,086,549	13,707,071	3,771,706	1,607,772	98,226	6,683	3,771,706	2,584,297	2,584,297	1,187,409
Gas Underground Storage										
1	239,026	239,026	239,026		239,026		239,026	165,884	165,884	73,142
Total Gas Underground Storage	239,026	239,026	239,026		239,026		239,026	165,884	165,884	73,142
General Plant - 390200, 396200										
7,4	115,990	83,957	22,591	9,442	22,591		22,591	15,479	15,479	7,112
9	4,537	3,588	949	949	949		949			949
9	8,332	6,589	1,743	1,743	1,743		1,743	1,743	1,743	
4	432	432								
	110,678	110,678	110,678		110,678		110,678	1,863	1,863	
	1,863	1,863	1,863		1,863		1,863			
	41,632	41,632	41,632		41,632		41,632			
Total General Plant - 390200, 396200	283,464	205,244	27,146	51,074	4,555	22,591	27,146	15,479	15,479	7,112
Total Accumulated Amortization	25,353,470	19,516,100	4,142,787	1,694,583	102,781	4,040,006	4,142,787	2,770,239	2,835,602	37,418

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	System Contract Demand	Washington	Idaho
7	72.383%	19.477%	8.140%	1	69.400%	69.400%	30.600%
8	0.000%	70.575%	29.425%	4	68.518%	68.518%	31.482%
9	79.075%	20.925%	0.000%				

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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
 C-GPL-12A

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
389XXX		Land & Land Rights	157,192	0	134,418	22,774	157,192	0	0	0	0	0	0	0
99		ED-WA / ID / AN	477,164	0	0	0	477,164	0	0	0	0	0	0	0
99		GD-WA / ID / AN	472,075	0	0	0	472,075	0	0	0	0	472,075	0	472,075
8		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
7		GD-AA	4,004,854	0	0	0	4,004,854	0	0	0	0	0	0	0
9		CD-WA / ID / AN	1,205,949	372,214	345,735	2,898,834	780,025	98,496	91,489	62,360	252,345	0	325,995	325,995
		TOTAL ACCOUNT	6,317,234	372,214	480,153	4,009,630	1,509,534	575,660	91,489	842,385	472,075	0	325,995	798,070

390XXX		Structures & Improvements	3,847,898	317,988	1,522,997	2,006,913	3,847,898	1,541,021	0	(497)	1,540,524	0	0	0
99		ED-WA / ID / AN	1,540,524	0	0	0	1,540,524	1,541,021	0	(497)	1,540,524	0	0	0
99		GD-WA / ID / AN	3,346,100	0	0	0	3,346,100	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
7		GD-AA	48,326,796	0	0	0	48,326,796	0	0	0	0	0	0	0
9		CD-WA / ID / AN	14,604,310	3,783,743	3,664,386	34,980,385	9,412,610	1,001,262	969,678	1,085,012	3,055,952	0	3,933,801	3,933,801
		TOTAL ACCOUNT	71,665,628	4,101,731	5,187,383	50,376,641	14,009,086	2,542,283	969,678	10,497,125	3,346,100	0	3,933,801	7,279,901

391XXX		Office Furniture & Equipment	2,736,709	616,960	0	2,119,749	2,736,709	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	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	400,666	0	0	0	400,666	0	0	0	0	0	0	0
7		CD-AA	39,200,806	0	0	0	39,200,806	0	0	0	0	0	117,896	117,896
9		CD-WA / ID / AN	0	0	0	28,374,719	28,374,719	0	0	7,635,141	7,635,141	0	3,190,946	3,190,946
		TOTAL ACCOUNT	42,338,181	616,960	0	30,494,468	31,111,428	0	0	7,917,911	7,917,911	0	3,308,842	3,308,842

392XXX		Transportation Equipment	15,941,136	7,322,806	2,684,631	5,933,699	15,941,136	4,013,546	1,331,060	1,073,150	6,417,756	0	0	0
99		ED-WA / ID / AN	6,417,756	0	0	0	6,417,756	4,013,546	1,331,060	1,073,150	6,417,756	0	0	0
99		GD-WA / ID / AN	2,343,059	0	0	0	2,343,059	0	0	0	0	2,343,059	0	2,343,059
8		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
7		GD-AA	500,318	0	0	0	500,318	0	0	0	0	0	0	0
9		CD-AA	3,274,035	1,039,276	591,448	958,219	3,274,035	275,016	156,510	253,566	685,092	0	40,726	40,726
		TOTAL ACCOUNT	28,476,304	8,362,082	3,276,079	7,254,063	18,892,224	4,288,562	1,487,570	1,424,163	7,200,295	0	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
 Gas-North Copy

Report ID:
C-GPL-12A

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
99	393000	Stores Equipment	396,960	10,739	14,745	371,476	396,960	0	0	0	0	0	0	0
99		ED-WA / ID / AN	84,271	0	0	0	84,271	84,271	0	0	84,271	0	0	84,271
99		GD-WA / ID / AN	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
7		GD-AA	0	0	0	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	0	0	0
		TOTAL ACCOUNT	2,108,086	125,648	169,106	1,343,390	1,638,144	114,678	40,847	257,190	412,715	57,227	0	57,227

99	394000	Tools, Shop, & Garage Equipment	3,317,765	1,221,588	400,663	1,695,514	3,317,765	0	0	0	0	0	0	0
99		ED-WA / ID / AN	1,886,469	0	0	0	0	1,018,004	447,075	421,390	1,886,469	0	0	0
99		GD-WA / ID / AN	907,846	0	0	0	0	0	0	0	0	907,846	0	907,846
8		GD-OR / AS	1,103,399	0	0	0	0	0	0	778,724	778,724	0	324,675	324,675
7		GD-AA	4,933,685	0	0	3,571,149	3,571,149	0	0	960,934	960,934	0	401,602	401,602
9		CD-WA / ID / AN	331,743	31,453	7,372	223,501	262,326	8,323	1,951	59,143	69,417	0	0	0
		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	907,846	726,277	1,634,123

99	395000	Laboratory Equipment	1,151,771	186,810	106,514	858,447	1,151,771	0	0	0	0	0	0	0
99		ED-WA / ID / AN	241,999	0	0	0	0	78,753	25,684	137,562	241,999	0	0	0
99		GD-WA / ID / AN	233,014	0	0	0	0	0	0	0	0	233,014	0	233,014
8		GD-OR / AS	72,276	0	0	0	0	0	0	51,009	51,009	0	21,267	21,267
7		GD-AA	355,664	0	0	257,440	257,440	0	0	69,273	69,273	0	28,951	28,951
9		CD-WA / ID / AN	223,945	10,936	3,491	162,657	177,084	2,894	924	43,043	46,861	0	0	0
		TOTAL ACCOUNT	2,278,669	197,746	110,005	1,278,544	1,586,295	81,647	26,608	300,887	409,142	233,014	50,218	283,232

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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-12A

Ref/Basis	Account	Description	Total		Direct - Wa		Direct - Idaho		Allocated		Total		Direct - Oregon		Allocated		Total			
			ED-WA / ID / AN	GD-WA / ID / AN	GD-OR / AS	GD-AA	CD-WA / ID / AN	TOTAL ACCOUNT	ED-WA / ID / AN	GD-WA / ID / AN	GD-OR / AS	GD-AA	CD-WA / ID / AN	TOTAL ACCOUNT	ED-WA / ID / AN	GD-WA / ID / AN		GD-OR / AS	GD-AA	CD-WA / ID / AN
396XXX		Power Operated Equipment	34,930,235	4,347,275	43,834	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
99		ED-WA / ID / AN	34,930,235	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,347,275	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	0	0	43,834	0	0	0	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	554,037	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	1,818,421	524,364	409,762	503,791	1,437,917	138,758	108,432	133,314	107,910	380,504	0	0	0	0	0	0	45,099	
		TOTAL ACCOUNT	41,693,802	16,989,416	8,439,228	10,930,774	36,769,180	3,116,027	953,535	766,127	4,835,689	43,834	45,099	88,933						
397XXX		Communication Equipment	41,757,452	796,248	867,356	926,080	10,216,902	11,768,758	66,332,796	0	0	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	41,757,452	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	796,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	867,356	0	0	0	0	0	0	0	0	0	0	867,356	0	0	0	0	867,356	
8		GD-AA	926,080	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	10,216,902	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	831,656	
		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	2,367	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	11,472	0	0	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	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	0	0	2,367	0	0	0	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	409,338	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	6,934	439	584	4,461	5,484	116	154	1,180	1,450	0	0	0	0	0	0	0	33,320	
		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:

G-ALL	7	8	9	G-ALL
Elec/Gas North/Oregon 4-Factor	100.0000%	72.3833%	70.5755%	19.4777%
Gas North/Oregon 4-Factor	100.0000%	0.0000%	79.0755%	70.5755%
Elec/Gas North 4-Factor	100.0000%	0.0000%	0.0000%	20.9255%
Not Allocated	0.0000%	0.0000%	0.0000%	0.0000%

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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-IP1-12A

Ref/Basis	Account	Description	Total		ELECTRIC *****		GAS NORTH *****		OREGON GAS*****		Total
			Direct - Wa	Allocated	Direct - Idaho	Allocated	Direct	Allocated			
	303000	Intangible Plant									
99		ED-WA / ID / AN	153,179	2,209,743	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	168,450	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	410,126	0	410,126
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	0	153,451	0	0	0	40,607	0	0	0
		TOTAL ACCOUNT	153,179	2,363,194	0	168,450	0	40,607	410,126	0	410,126
	303100	Misc Intangible Plant--Mainframe Software									
99		ED-WA / ID / AN	593,457	1,402,667	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	46,440	0	46,440
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	0	24,421,600	0	0	0	6,571,426	0	0	0
		TOTAL ACCOUNT	593,457	25,824,267	0	7,445,751	0	6,571,426	46,440	0	3,157,362
	303110	Misc Intangible Plant--PC Software									
99		ED-WA / ID / AN	0	293,785	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	19,337	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0
8		CD-WA / ID / AN	0	2,332,175	0	0	0	627,548	0	0	0
		TOTAL ACCOUNT	0	2,625,960	0	740,020	0	627,548	1,231	0	302,332
		TOTAL	746,636	30,813,421	0	8,226,378	168,450	8,226,378	457,797	3,412,023	3,869,820

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON ACCUMULATED DEFERRED FIT
 For Twelve Months Ended October 31, 2011
 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	(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:

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

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

AVISTA UTILITIES

Gas-North Copy

Report ID:
C-WKC-12A

Ref/Basis	Account	Description	SYSTEM *****		ELECTRIC *****		GAS NORTH *****		Total
			Washington	Idaho	Washington	Idaho	Washington	Idaho	
1	151120	FUEL STOCK COAL-COLSTRIP		562,672		562,672		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,964,673		1,964,673		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,444,023		5,146,795		1,297,228	1,297,228
1	154300	PLANT MATERIALS & OPER SUP-CS2		269,722		215,425		54,297	54,297
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		635,562		507,619		127,943	127,943
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		2,155		1,721		434	434
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(183)		(146)		(37)	(37)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		16,817		13,432		3,385	3,385
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	15,914,500		15,914,500			0	0
TOTAL			15,914,500	9,895,441	25,809,941	8,412,191	24,326,691	1,483,250	1,483,250

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS RATE OF RETURN		G-ROR-12A
For Twelve Months Ended October 31, 2011		
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

	System	Washington	Idaho
G-OPS	Gas Net Operating Income	11,319,662	7,721,340
	Adjustments		
	Adjusted Gas Net Operating Income	11,319,662	7,721,340
G-APL	Gas Net Adjusted Rate Base	193,001,804	105,846,895
	RATE OF RETURN	5.865%	7.295%