

RESULTS OF OPERATIONS			Report ID: G-ROR-1A
GAS RATE OF RETURN			
For Month Ended February 29, 2012 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	4,149,410	2,758,421	1,390,989
		Adjustments			
		Adjusted Gas Net Operating Income	4,149,410	2,758,421	1,390,989
G-APL		Gas Net Adjusted Rate Base	309,489,189	202,484,117	107,005,072
		RATE OF RETURN	1.341%	1.362%	1.300%

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Month Ended February 29, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2011	<u>100.000%</u>	<u>69.580%</u>	<u>30.420%</u>
2	Input	Number of Customers	02-29-2012	224,602	149,124	75,478
		Percent		<u>100.000%</u>	<u>66.395%</u>	<u>33.605%</u>
3	G-OPS	Direct Distribution Operating Expense		638,408	400,974	237,434
		Percent		<u>100.000%</u>	<u>62.808%</u>	<u>37.192%</u>
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct O & M Accounts 798 - 894		4,111,478	2,773,192	1,338,286
		Direct O & M Accounts 901 - 935		14,127,845	10,042,316	4,085,529
		Total		<u>18,239,323</u>	<u>12,815,508</u>	<u>5,423,815</u>
		Percentage		100.000%	70.263%	29.737%
		Direct Labor				
		Amount: Accounts 798 - 894		6,075,404	3,914,087	2,161,317
		Amount: Accounts 901 - 935		2,672,735	2,070,415	602,320
		Total		<u>8,748,139</u>	<u>5,984,502</u>	<u>2,763,637</u>
		Percentage		100.000%	68.409%	31.591%
		Total Number of Customers		224,556	149,161	75,395
		Percentage		100.000%	66.425%	33.575%
		Total Direct Plant		308,463,462	201,271,418	107,192,044
		Percentage		100.000%	65.250%	34.750%
4		Total Four Factor Allocators		400.000%	270.346%	129.654%
		Percent		<u>100.000%</u>	<u>67.587%</u>	<u>32.413%</u>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS ALLOCATION PERCENTAGES</b>	<b>G-ALL-1A</b>
For Month Ended February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased	02-29-2012	33,806,370	24,066,755	9,739,615	
		Percent		<u>100.000%</u>	<u>71.190%</u>	<u>28.810%</u>	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		66,341,282	58,626,203	5,247,466	2,467,613
		Direct O & M Accts 901 - 935		58,793,117	39,254,919	16,142,401	3,395,797
		Direct O & M Accts 901 - 905 Utility 9 Only		1,408,245	867,690	540,555	XXXXXX
		Adjustments		0			
		Total		<u>126,542,644</u>	<u>98,748,812</u>	<u>21,930,422</u>	<u>5,863,410</u>
		Percentage		100.000%	78.036%	17.330%	4.634%
		Direct Labor Accts 500 - 894		54,372,404	43,317,908	7,642,727	3,411,769
		Direct Labor Accts 901 - 935		4,295,024	3,049,259	223,754	1,022,011
		Direct Labor Accts 901 - 905 Utility 9 Only		5,547,864	3,418,316	2,129,548	XXXXXX
		Total		<u>64,215,292</u>	<u>49,785,483</u>	<u>9,996,029</u>	<u>4,433,780</u>
		Percentage		100.000%	77.529%	15.566%	6.905%
		Number of Customers at		681,193	360,451	224,556	96,186
		Percentage		99.999%	52.914%	32.965%	14.120%
		Net Direct Plant		2,469,357,528	1,967,998,952	338,164,005	163,194,571
		Percentage		100.000%	79.697%	13.694%	6.609%
		Total Percentages		399.999%	288.176%	79.555%	32.268%
7		Average (CD AA)		<u>100.000%</u>	<u>72.044%</u>	<u>19.889%</u>	<u>8.067%</u>

1

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Month Ended February 29, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

<b>RESULTS OF OPERATIONS</b>	Report ID: G-ALL-1A
<b>GAS ALLOCATION PERCENTAGES</b>	
For Month Ended February 29, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2010	100.000%	0.000%	80.500%	19.500%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2011	378,337,806	254,537,052	123,800,754	
			100.000%	67.278%	32.722%	
11	Book Depreciation Percent		1,151,136	758,975	392,161	
			100.000%	65.933%	34.067%	
12	Net Gas Plant (before DFIT) Percent		363,288,532	238,711,807	124,576,725	
			100.000%	65.709%	34.291%	
13	G-PLT Net Gas General Plant Percent		38,212,972	26,714,236	11,498,736	
			100.000%	69.909%	30.091%	
14	Net Allocated Schedule M's Percent		-1,607,450	-1,061,782	-545,668	
			100.000%	66.054%	33.946%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS OPERATING STATEMENT</b>		<b>G-OPS-1A</b>
For Month Ended February 29, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUES</b>											
<b>SALES OF GAS:</b>											
99	480000	Residential	21,774,194	0	21,774,194	15,192,174	0	15,192,174	6,582,020	0	6,582,020
99	4812XX	Commercial - Firm & Interruptible	11,161,361	0	11,161,361	8,014,008	0	8,014,008	3,147,353	0	3,147,353
99	4813XX	Industrial-Firm	405,651	0	405,651	229,380	0	229,380	176,271	0	176,271
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	(2,993,300)	0	(2,993,300)	(1,945,377)	0	(1,945,377)	(1,047,923)	0	(1,047,923)
99	484000	Interdepartmental Revenue	44,993	0	44,993	39,903	0	39,903	5,090	0	5,090
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>30,392,899</b>	<b>0</b>	<b>30,392,899</b>	<b>21,530,088</b>	<b>0</b>	<b>21,530,088</b>	<b>8,862,811</b>	<b>0</b>	<b>8,862,811</b>
<b>OTHER OPERATING REVENUES:</b>											
99	483XXX	Sales for Resale	14,083,927	0	14,083,927	10,026,348	0	10,026,348	4,057,579	0	4,057,579
99	488000	Miscellaneous Service Revenues	3,293	0	3,293	2,305	0	2,305	988	0	988
99	489300	Transportation For Others	413,570	0	413,570	382,948	0	382,948	30,622	0	30,622
99	493000	Rent from Gas Property	230	0	230	230	0	230	0	0	0
4	495000	Other Gas Revenues	504,310	343	504,653	360,260	232	360,492	144,050	111	144,161
<b>TOTAL OTHER OPERATING REVENUES</b>			<b>15,005,330</b>	<b>343</b>	<b>15,005,673</b>	<b>10,772,091</b>	<b>232</b>	<b>10,772,323</b>	<b>4,233,239</b>	<b>111</b>	<b>4,233,350</b>
<b>TOTAL GAS REVENUES</b>			<b>45,398,229</b>	<b>343</b>	<b>45,398,572</b>	<b>32,302,179</b>	<b>232</b>	<b>32,302,411</b>	<b>13,096,050</b>	<b>111</b>	<b>13,096,161</b>
<b>PRODUCTION EXPENSES:</b>											
G-804	804/805	City Gate Purchases	22,414,986	0	22,414,986	15,940,911	0	15,940,911	6,474,075	0	6,474,075
6	808XXX	Net Natural Gas Storage Transactions	9,041,407	0	9,041,407	6,436,578	0	6,436,578	2,604,829	0	2,604,829
6	811000	Gas Used for Products Extraction	(376,067)	0	(376,067)	(267,722)	0	(267,722)	(108,345)	0	(108,345)
10	813000	Other Gas Expenses	0	89,322	89,322	0	60,094	60,094	0	29,228	29,228
99	813010	Gas Technology Institute (GTI) Expenses	14,259	0	14,259	10,432	0	10,432	3,827	0	3,827
<b>TOTAL PRODUCTION EXPENSES</b>			<b>31,094,585</b>	<b>89,322</b>	<b>31,183,907</b>	<b>22,120,199</b>	<b>60,094</b>	<b>22,180,293</b>	<b>8,974,386</b>	<b>29,228</b>	<b>9,003,614</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>											
1	814000	Supervision & Engineering	0	250	250	0	174	174	0	76	76
1	824000	Other Expenses	0	36,608	36,608	0	25,472	25,472	0	11,136	11,136
1	837000	Other Equipment	0	32,186	32,186	0	22,395	22,395	0	9,791	9,791
<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>			<b>0</b>	<b>69,044</b>	<b>69,044</b>	<b>0</b>	<b>48,041</b>	<b>48,041</b>	<b>0</b>	<b>21,003</b>	<b>21,003</b>
G-DEPX		Depreciation Expense-Underground Storage	0	51,906	51,906	0	36,116	36,116	0	15,790	15,790
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	2,304	2,304	0	1,603	1,603	0	701	701
<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES</b>			<b>0</b>	<b>54,229</b>	<b>54,229</b>	<b>0</b>	<b>37,732</b>	<b>37,732</b>	<b>0</b>	<b>16,497</b>	<b>16,497</b>
<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>			<b>0</b>	<b>123,273</b>	<b>123,273</b>	<b>0</b>	<b>85,773</b>	<b>85,773</b>	<b>0</b>	<b>37,500</b>	<b>37,500</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS OPERATING STATEMENT</b>	G-OPS-1A
For Month Ended February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>DISTRIBUTION EXPENSES:</b>									
		<b>OPERATION</b>									
3	870000	Supervision & Engineering	11,209	94,921	106,130	8,929	59,618	68,547	2,280	35,303	37,583
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	65,508	62,792	128,300	37,464	39,438	76,902	28,044	23,354	51,398
3	875000	Measuring & Reg Sta Exp-General	16,216	0	16,216	10,545	0	10,545	5,671	0	5,671
3	876000	Measuring & Reg Sta Exp-Industrial	(486)	0	(486)	(486)	0	(486)	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	26,281	0	26,281	8,105	0	8,105	18,176	0	18,176
3	878000	Meter & House Regulator Expenses	58,517	0	58,517	59,172	0	59,172	(655)	0	(655)
3	879000	Customer Installation Expenses	99,151	7,233	106,384	63,441	4,543	67,984	35,710	2,690	38,400
3	880000	Other Expenses	106,368	87,554	193,922	57,057	54,991	112,048	49,311	32,563	81,874
3	881000	Rents	0	3,124	3,124	0	1,962	1,962	0	1,162	1,162
		<b>MAINTENANCE</b>									
3	885000	Supervision & Engineering	6,902	7	6,909	2,949	4	2,953	3,953	3	3,956
3	887000	Mains	165,056	0	165,056	116,322	0	116,322	48,734	0	48,734
3	889000	Measuring & Reg Sta Exp-General	5,188	0	5,188	4,361	0	4,361	827	0	827
3	890000	Measuring & Reg Sta Exp-Industrial	7,448	0	7,448	5,032	0	5,032	2,416	0	2,416
3	891000	Measuring & Reg Sta Exp-City Gate	2,260	0	2,260	151	0	151	2,109	0	2,109
3	892000	Services	50,247	3,279	53,526	22,829	2,059	24,888	27,418	1,220	28,638
3	893000	Meters & House Regulators	18,299	48,062	66,361	5,103	30,187	35,290	13,196	17,875	31,071
3	894000	Other Equipment	244	4,943	5,187	0	3,105	3,105	244	1,838	2,082
		<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>638,408</b>	<b>311,915</b>	<b>950,323</b>	<b>400,974</b>	<b>195,907</b>	<b>596,881</b>	<b>237,434</b>	<b>116,008</b>	<b>353,442</b>
G-DEPX		Depreciation Expense-Distribution	874,843	4,129	878,972	572,944	2,939	575,883	301,899	1,190	303,089
G-OTX		Taxes Other Than FIT	2,270,735	0	2,270,735	1,967,900	0	1,967,900	302,835	0	302,835
		<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>3,145,578</b>	<b>4,129</b>	<b>3,149,707</b>	<b>2,540,844</b>	<b>2,939</b>	<b>2,543,783</b>	<b>604,734</b>	<b>1,190</b>	<b>605,924</b>
		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>3,783,986</b>	<b>316,044</b>	<b>4,100,030</b>	<b>2,941,818</b>	<b>198,846</b>	<b>3,140,664</b>	<b>842,168</b>	<b>117,198</b>	<b>959,366</b>
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000	Supervision	0	36,030	36,030	0	23,922	23,922	0	12,108	12,108
2	902000	Meter Reading Expenses	159,981	4,815	164,796	137,092	3,197	140,289	22,889	1,618	24,507
G-903	903XXX	Customer Records & Collection Expenses	101,417	346,109	447,526	72,077	229,799	301,876	29,340	116,310	145,650
2	904000	Uncollectible Accounts	0	154,987	154,987	0	102,904	102,904	0	52,083	52,083
2	905000	Misc Customer Accounts	0	8,211	8,211	0	5,452	5,452	0	2,759	2,759
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>261,398</b>	<b>550,152</b>	<b>811,550</b>	<b>209,169</b>	<b>365,274</b>	<b>574,443</b>	<b>52,229</b>	<b>184,878</b>	<b>237,107</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
G-908	908XXX	Customer Assistance Expenses	1,186,578	11,344	1,197,922	960,988	7,532	968,520	225,590	3,812	229,402
2	909000	Advertising	240	19,882	20,122	240	13,201	13,441	0	6,681	6,681
2	910000	Misc Customer Service & Info Exp	0	8,938	8,938	0	5,934	5,934	0	3,004	3,004
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>1,186,818</b>	<b>40,164</b>	<b>1,226,982</b>	<b>961,228</b>	<b>26,667</b>	<b>987,895</b>	<b>225,590</b>	<b>13,497</b>	<b>239,087</b>

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended February 29, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	928	928	0	616	616	0	312	312
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	928	928	0	616	616	0	312	312
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	8,251	485,922	494,173	6,909	328,420	335,329	1,342	157,502	158,844
4	921000	Office Supplies & Expenses	179	102,947	103,126	179	69,579	69,758	0	33,368	33,368
4	922000	Admin. Expenses Transferred - Credit	0	(2,226)	(2,226)	0	(1,504)	(1,504)	0	(722)	(722)
4	923000	Outside Services Employed	0	281,636	281,636	0	190,349	190,349	0	91,287	91,287
4	924000	Property Insurance Premium	0	24,361	24,361	0	16,465	16,465	0	7,896	7,896
4	925XXX	Injuries and Damages	64	78,721	78,785	43	53,205	53,248	21	25,516	25,537
4	926XXX	Employee Pensions and Benefits	4,630	8,880	13,510	4,630	6,002	10,632	0	2,878	2,878
4	928000	Regulatory Commission Expenses	83,996	22,633	106,629	65,066	15,297	80,363	18,930	7,336	26,266
4	930000	Miscellaneous General Expenses	4,464	76,703	81,167	1,665	51,841	53,506	2,799	24,862	27,661
4	931000	Rents	932	26,356	27,288	873	17,813	18,686	59	8,543	8,602
4	935000	Maintenance of General Plant	29,076	156,295	185,371	16,837	105,635	122,472	12,239	50,660	62,899
TOTAL ADMIN & GEN OPERATING EXP			131,592	1,262,228	1,393,820	96,202	853,102	949,304	35,390	409,126	444,516
G-DEPX		Depreciation Expense-General Plant	37,329	182,931	220,260	23,339	123,638	146,977	13,990	59,293	73,283
G-AMTX		Amortization Expense - General Plant - 303000	2,245	173	2,418	1,926	117	2,043	319	56	375
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	138,874	138,874	0	93,861	93,861	0	45,013	45,013
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	351	351	0	237	237	0	114	114
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	14,535	0	14,535	14,535	0	14,535	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	38,172	0	38,172	38,172	0	38,172	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			92,281	322,329	414,610	77,972	217,853	295,825	14,309	104,476	118,785
TOTAL ADMIN & GENERAL EXPENSES			223,873	1,584,557	1,808,430	174,174	1,070,955	1,245,129	49,699	513,602	563,301
TOTAL EXPENSES BEFORE FIT			36,550,660	2,704,440	39,255,100	26,406,588	1,808,225	28,214,813	10,144,072	896,215	11,040,287
NET OPERATING INCOME BEFORE FIT						6,143,472			4,087,598		
G-FIT		FEDERAL INCOME TAX				1,834,339			572,115		
G-FIT		DEFERRED FEDERAL INCOME TAX				163,228			94,164		
G-FIT		AMORTIZED INVESTMENT TAX CREDIT				(3,505)			(1,394)		
GAS NET OPERATING INCOME			4,149,410			2,758,421			1,390,989		



RESULTS OF OPERATIONS	Report ID:	
GAS OPERATING STATEMENT	G-OPS-1A	
For Month Ended February 29, 2012		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

AVISTA UTILITIES

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

Direct      Allocated      Total      Direct      Allocated      Total      Direct      Allocated      Total

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%			69.580%			30.420%
G-ALL	2	Number of Customers	100.000%			66.395%			33.605%
G-ALL	3	Direct Distribution Operating Expense	100.000%			62.808%			37.192%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%			67.587%			32.413%
G-ALL	6	Actual Therms Purchased	100.000%			71.190%			28.810%
G-ALL	10	Actual Annual Throughput	100.000%			67.278%			32.722%
G-ALL	99	Not Allocated	0.000%			0.000%			0.000%

RESULTS OF OPERATIONS		Report ID: G-804-1A
ALLOCATION OF PURCHASED GAS COSTS		
For Month Ended February 29, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	15,374,238	0	15,374,238	10,942,868	0	10,942,868	4,431,370	0	4,431,370
1	804001	Pipeline Demand Costs	2,311,283	0	2,311,283	1,608,191	0	1,608,191	703,092	0	703,092
1	804002	Transport Variable Charges	88,270	0	88,270	61,418	0	61,418	26,852	0	26,852
6	804010	Gas Costs - Fixed Hedge	8,764	0	8,764	6,239	0	6,239	2,525	0	2,525
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	11,723	0	11,723	8,346	0	8,346	3,377	0	3,377
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	1,398,090	0	1,398,090	995,300	0	995,300	402,790	0	402,790
6	804700	Gas Costs - Offsystem Bookout	5,410	0	5,410	3,851	0	3,851	1,559	0	1,559
6	804711	Gas Costs - Offsystem Bookout Offset	(5,410)	0	(5,410)	(3,851)	0	(3,851)	(1,559)	0	(1,559)
6	804730	Gas Costs - Intracompany LDC Gas	3,322,305	0	3,322,305	2,365,149	0	2,365,149	957,156	0	957,156
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(890,801)	0	(890,801)	(617,002)	0	(617,002)	(273,799)	0	(273,799)
99	805120	Gas Expense - Rate Deferrals	791,114	0	791,114	570,402	0	570,402	220,712	0	220,712
		TOTAL PURCHASED GAS COSTS	22,414,986	0	22,414,986	15,940,911	0	15,940,911	6,474,075	0	6,474,075

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	6	Actual Therms Purchased	100.000%	71.190%	28.810%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-1A
For Month Ended February 29, 2012	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	101,417	346,109	447,526	72,077	229,799	301,876	29,340	116,310	145,650
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			101,417	346,109	447,526	72,077	229,799	301,876	29,340	116,310	145,650

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.395%	33.605%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.709%	34.291%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	8,916	11,344	20,260	5,718	7,532	13,250	3,198	3,812	7,010
99	908600	Public Purpose Tariff Rider Expense Offset	1,324,024	0	1,324,024	1,072,275	0	1,072,275	251,749	0	251,749
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(146,362)	0	(146,362)	(117,005)	0	(117,005)	(29,357)	0	(29,357)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,186,578	11,344	1,197,922	960,988	7,532	968,520	225,590	3,812	229,402

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.395%	33.605%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended February 29, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.34%	52.34%
2	Cost of Debt		5.635%	5.802%
	Total Cost of Debt		2.949%	3.037%
	Total Weighted Cost		2.949%	3.037%
G-APL	Net Rate Base	309,489,189	202,484,117	107,005,072
	Interest Deduction for FIT Calculation	9,221,001	5,971,257	3,249,744
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-1A
FEDERAL INCOME TAXES--GAS For Month Ended February 29, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	45,398,572	32,302,411	13,096,161
G-OPS	Operating & Maintenance Expense	35,636,554	25,337,473	10,299,081
G-OPS	Book Deprec/Amort and Reg Amortizations	1,345,507	907,837	437,670
G-OTX	Taxes Other than FIT	2,273,039	1,969,503	303,536
	Net Operating Income Before FIT	6,143,472	4,087,598	2,055,874
G-INT	Less: Interest Expense	768,417	497,605	270,812
G-SCM	Schedule M Adjustments	(134,088)	16,361	(150,449)
	Taxable Net Operating Income	5,240,967	3,606,354	1,634,613
	Tax Rate	35%	35%	35%
	Total Federal Income Tax	1,834,339	1,262,224	572,115
G-DTE	Deferred FIT	163,228	69,064	94,164
99	411400 Amortized Investment Tax Credit	(3,505)	(2,111)	(1,394)
	Total FIT/Deferred FIT & ITC	1,994,062	1,329,177	664,885

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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<b>RESULTS OF OPERATIONS</b>	Report ID: G-SCM-1A
<b>GAS SCHEDULE M ITEMS</b>	
For Month Ended February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX/AMTX		Book Depreciation & Amortization	914,417	378,383	1,292,800	598,209	256,921	855,130	316,208	121,462	437,670
12	997001	Contributions In Aid of Construction	0	3,130	3,130	0	2,057	2,057	0	1,073	1,073
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	72,897	72,897	0	49,269	49,269	0	23,628	23,628
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(99,687)	0	(99,687)	(46,600)	0	(46,600)	(53,087)	0	(53,087)
4	997015	Airplane Lease Payments	0	8,579	8,579	0	5,798	5,798	0	2,781	2,781
12	997016	Redemption Expense Amortization	0	32,122	32,122	0	21,107	21,107	0	11,015	11,015
4	997020	FAS87 Current Pension Accrual	0	264,035	264,035	0	178,453	178,453	0	85,582	85,582
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	52,364	0	52,364	52,364	0	52,364	0	0	0
12	997032	Interest Rate Swaps	0	26,243	26,243	0	17,244	17,244	0	8,999	8,999
4	997033	DSM Tariff Rider	747,999	0	747,999	586,544	0	586,544	161,455	0	161,455
11	997049	Tax Depreciation	0	(2,164,865)	(2,164,865)	0	(1,427,360)	(1,427,360)	0	(737,505)	(737,505)
1	997055	Deferred Gas Exchange	0	(500,000)	(500,000)	0	(347,900)	(347,900)	0	(152,100)	(152,100)
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(146,362)	0	(146,362)	(117,005)	0	(117,005)	(29,357)	0	(29,357)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	22,725	22,725	0	14,983	14,983	0	7,742	7,742
4	997081	Deferred Compensation	0	127,187	127,187	0	85,962	85,962	0	41,225	41,225
4	997082	Meal Disallowances	0	7,454	7,454	0	5,038	5,038	0	2,416	2,416
4	997083	Paid Time Off	0	43,415	43,415	0	29,343	29,343	0	14,072	14,072
2	997084	Customer Uncollectibles	0	71,246	71,246	0	47,304	47,304	0	23,942	23,942
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>1,473,361</b>	<b>(1,607,449)</b>	<b>(134,088)</b>	<b>1,078,142</b>	<b>(1,061,781)</b>	<b>16,361</b>	<b>395,219</b>	<b>(545,668)</b>	<b>(150,449)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.395%	33.605%
G-ALL	3	Direct Distribution Operating Expense	100.000%	62.808%	37.192%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	6	Actual Therms Purchased	100.000%	71.190%	28.810%
G-ALL	11	Book Depreciation	100.000%	65.933%	34.067%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.709%	34.291%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS			Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS			
For Month Ended February 29, 2012 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	443,505	292,953	150,552
99	410100	Deferred Federal Income Tax Exp	(246,857)	(208,928)	(37,929)
		SUBTOTAL	<u>196,648</u>	<u>84,025</u>	<u>112,623</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	(84,647)	(55,913)	(28,734)
99	411100	Deferred Federal Income Tax Exp	51,227	40,952	10,275
		SUBTOTAL	<u>(33,420)</u>	<u>(14,961)</u>	<u>(18,459)</u>
		<b>Total Deferred Federal Income Tax Expense</b>	<u><u>163,228</u></u>	<u><u>69,064</u></u>	<u><u>94,164</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.054%	33.946%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS  
**TAXES OTHER THAN FEDERAL INCOME TAX**  
 For Month Ended February 29, 2012  
 Average of Monthly Averages Basis

Report ID:  
**G-OTX-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>UNDERGROUND STORAGE</b>									
16	408190	R&P Property Tax - Storage	0	2,304	2,304	0	1,603	1,603	0	701	701
		<b>TOTAL UNDERGROUND STORAGE TAX</b>	<b>0</b>	<b>2,304</b>	<b>2,304</b>	<b>0</b>	<b>1,603</b>	<b>1,603</b>	<b>0</b>	<b>701</b>	<b>701</b>
		<b>DISTRIBUTION</b>									
99	408110	State Excise Tax	914,523	0	914,523	914,523	0	914,523	0	0	0
99	408120	Municipal Occupation & License Tax	1,062,219	0	1,062,219	881,821	0	881,821	180,398	0	180,398
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	250,473	0	250,473	171,556	0	171,556	78,917	0	78,917
99	409100	State Income Tax	43,520	0	43,520	0	0	0	43,520	0	43,520
		<b>TOTAL DISTRIBUTION TAX</b>	<b>2,270,735</b>	<b>0</b>	<b>2,270,735</b>	<b>1,967,900</b>	<b>0</b>	<b>1,967,900</b>	<b>302,835</b>	<b>0</b>	<b>302,835</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>2,270,735</b>	<b>2,304</b>	<b>2,273,039</b>	<b>1,967,900</b>	<b>1,603</b>	<b>1,969,503</b>	<b>302,835</b>	<b>701</b>	<b>303,536</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
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<b>RESULTS OF OPERATIONS</b>		Report ID: <b>G-PLT-1A</b>
<b>GAS UTILITY PLANT</b>		
For Month Ended February 29, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,133,431	41,410	1,174,841	964,981	27,988	992,969	168,450	13,422	181,872
4	3031XX	Misc Intangible IT Plant (3031XX)	0	8,482,616	8,482,616	0	5,733,146	5,733,146	0	2,749,470	2,749,470
4		TOTAL INTANGIBLE PLANT	1,133,431	8,524,026	9,657,457	964,981	5,761,134	6,726,115	168,450	2,762,892	2,931,342
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	466,805	466,805	0	324,803	324,803	0	142,002	142,002
1	351XXX	Structures & Improvements	0	1,360,132	1,360,132	0	946,380	946,380	0	413,752	413,752
1	352XXX	Wells	0	18,280,690	18,280,690	0	12,719,704	12,719,704	0	5,560,986	5,560,986
1	353000	Lines	0	1,044,477	1,044,477	0	726,747	726,747	0	317,730	317,730
1	354000	Compressor Station Equipment	0	11,435,709	11,435,709	0	7,956,966	7,956,966	0	3,478,743	3,478,743
1	355000	Measuring & Regulating Equipment	0	208,146	208,146	0	144,828	144,828	0	63,318	63,318
1	356000	Purification Equipment	0	407,617	407,617	0	283,620	283,620	0	123,997	123,997
1	357000	Other Equipment	0	1,479,596	1,479,596	0	1,029,503	1,029,503	0	450,093	450,093
		TOTAL UNDERGROUND STORAGE PLANT	0	34,683,172	34,683,172	0	24,132,551	24,132,551	0	10,550,621	10,550,621
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	89,013	0	89,013	64,343	0	64,343	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	783,970	22,254	806,224	514,862	15,843	530,705	269,108	6,411	275,519
6	376000	Mains	222,924,790	2,512,521	225,437,311	144,036,752	1,788,664	145,825,416	78,888,038	723,857	79,611,895
6	378000	Measuring & Reg Station Equip-General	5,145,740	57,441	5,203,181	3,124,185	40,892	3,165,077	2,021,555	16,549	2,038,104
6	379000	Measuring & Reg Station Equip-City Gate	5,880,801	60,968	5,941,769	1,736,060	43,403	1,779,463	4,144,741	17,565	4,162,306
6	380000	Services	144,417,664	0	144,417,664	96,944,262	0	96,944,262	47,473,402	0	47,473,402
6	381000	Meters	63,277,131	0	63,277,131	42,392,481	0	42,392,481	20,884,650	0	20,884,650
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	2,843,688	0	2,843,688	2,238,750	0	2,238,750	604,938	0	604,938
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	445,427,030	2,653,184	448,080,214	291,052,793	1,888,802	292,941,595	154,374,237	764,382	155,138,619

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-1A</b>
For Month Ended February 29, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	670,908	847,043	1,517,951	577,609	572,491	1,150,100	93,299	274,552	367,851
4	390XXX	Structures & Improvements	4,311,744	12,537,531	16,849,275	3,286,220	8,473,741	11,759,961	1,025,524	4,063,790	5,089,314
4	391XXX	Office Furniture & Equipment	0	8,953,763	8,953,763	0	6,051,580	6,051,580	0	2,902,183	2,902,183
4	392XXX	Transportation Equipment	6,209,238	1,477,980	7,687,218	4,501,070	998,922	5,499,992	1,708,168	479,058	2,187,226
4	393000	Stores Equipment	155,008	321,075	476,083	114,822	217,005	331,827	40,186	104,070	144,256
4	394000	Tools, Shop & Garage Equipment	1,522,323	2,397,473	3,919,796	1,075,425	1,620,380	2,695,805	446,898	777,093	1,223,991
4	395000	Laboratory Equipment	94,114	287,682	381,796	70,982	194,436	265,418	23,132	93,246	116,378
4	396XXX	Power Operated Equipment	3,807,004	779,151	4,586,155	2,834,100	526,605	3,360,705	972,904	252,546	1,225,450
4	397XXX	Communications Equipment	1,914,046	4,523,975	6,438,021	618,170	3,057,619	3,675,789	1,295,876	1,466,356	2,762,232
4	398000	Miscellaneous Equipment	19	78,722	78,741	8	53,206	53,214	11	25,516	25,527
<b>TOTAL GENERAL PLANT</b>			<b>18,684,404</b>	<b>32,204,395</b>	<b>50,888,799</b>	<b>13,078,406</b>	<b>21,765,985</b>	<b>34,844,391</b>	<b>5,605,998</b>	<b>10,438,410</b>	<b>16,044,408</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>465,244,865</b>	<b>78,064,777</b>	<b>543,309,642</b>	<b>305,096,180</b>	<b>53,548,472</b>	<b>358,644,652</b>	<b>160,148,685</b>	<b>24,516,305</b>	<b>184,664,990</b>
<b>ACCUMULATED DEPRECIATION</b>											
G-ADEP		Underground Storage	0	11,952,902	11,952,902	0	8,316,829	8,316,829	0	3,636,073	3,636,073
G-ADEP		Distribution Plant	149,869,317	1,432,458	151,301,775	99,697,357	1,019,767	100,717,124	50,171,960	412,691	50,584,651
G-ADEP		General Plant	4,471,085	8,173,160	12,644,245	2,584,290	5,523,994	8,108,284	1,886,795	2,649,166	4,535,961
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>154,340,402</b>	<b>21,558,520</b>	<b>175,898,922</b>	<b>102,281,647</b>	<b>14,860,590</b>	<b>117,142,237</b>	<b>52,058,755</b>	<b>6,697,930</b>	<b>58,756,685</b>
<b>ACCUMULATED AMORTIZATION</b>											
G-AAMT		General Plant - 303000	119,547	8,454	128,001	80,050	5,714	85,764	39,497	2,740	42,237
G-AAMT		Misc IT Intangible Plant - 3031XX	0	3,723,397	3,723,397	0	2,516,532	2,516,532	0	1,206,865	1,206,865
G-AAMT		Underground Storage	0	239,205	239,205	0	166,439	166,439	0	72,766	72,766
G-AAMT		General Plant - 390200, 396200	4,609	26,973	31,582	3,641	18,230	21,871	968	8,743	9,711
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>124,156</b>	<b>3,998,029</b>	<b>4,122,185</b>	<b>83,691</b>	<b>2,706,915</b>	<b>2,790,606</b>	<b>40,465</b>	<b>1,291,114</b>	<b>1,331,579</b>
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>154,464,558</b>	<b>25,556,549</b>	<b>180,021,107</b>	<b>102,365,338</b>	<b>17,567,505</b>	<b>119,932,843</b>	<b>52,099,220</b>	<b>7,989,044</b>	<b>60,088,264</b>
<b>NET GAS UTILITY PLANT before DFIT</b>			<b>310,780,307</b>	<b>52,508,228</b>	<b>363,288,535</b>	<b>202,730,842</b>	<b>35,980,967</b>	<b>238,711,809</b>	<b>108,049,465</b>	<b>16,527,261</b>	<b>124,576,726</b>
<b>ACCUMULATED DFIT</b>											
12	282900	ADFIT - Gas Plant In Service	0	(60,045,198)	(60,045,198)	0	(39,455,099)	(39,455,099)	0	(20,590,099)	(20,590,099)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(6,189,116)	(6,189,116)	0	(4,175,651)	(4,175,651)	0	(2,013,465)	(2,013,465)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,327,964)	(1,327,964)	0	(872,592)	(872,592)	0	(455,372)	(455,372)
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(67,562,278)</b>	<b>(67,562,278)</b>	<b>0</b>	<b>(44,503,342)</b>	<b>(44,503,342)</b>	<b>0</b>	<b>(23,058,936)</b>	<b>(23,058,936)</b>
<b>NET GAS UTILITY PLANT</b>			<b>310,780,307</b>	<b>(15,054,050)</b>	<b>295,726,257</b>	<b>202,730,842</b>	<b>(8,522,375)</b>	<b>194,208,467</b>	<b>108,049,465</b>	<b>(6,531,675)</b>	<b>101,517,790</b>
<b>ALLOCATION RATIOS:</b>											
G-ALL	1	System Contract Demand		100.000%			69.580%			30.420%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			67.587%			32.413%	
G-ALL	6	Actual Therms Purchased		100.000%			71.190%			28.810%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			65.709%			34.291%	

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	310,780,307	(15,054,050)	295,726,257	202,730,842	(8,522,375)	194,208,467	108,049,465	(6,531,675)	101,517,790
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,987,674	3,987,674	0	1,743,390	1,743,390
1	164100	Gas Inventory--Jackson Prairie	0	7,759,031	7,759,031	0	5,398,734	5,398,734	0	2,360,297	2,360,297
4	252000	Customer Advances	(87,242)	0	(87,242)	(21,182)	0	(21,182)	(66,060)	0	(66,060)
99	235199	Customer Deposits	(1,089,576)	0	(1,089,576)	(1,089,576)	0	(1,089,576)	0	0	0
C-WKC		Working Capital	0	1,449,655	1,449,655	0	0	0	0	1,449,655	1,449,655
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(1,176,818)	14,939,750	13,762,932	(1,110,758)	9,386,408	8,275,650	(66,060)	5,553,342	5,487,282
		NET RATE BASE	309,603,489	(114,300)	309,489,189	201,620,084	864,033	202,484,117	107,983,405	(978,333)	107,005,072

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: G-DEPX-1A
GAS-NORTH DEPRECIATION EXPENSE	
For Month Ended February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	891,264	891,264												
Hydro (ED-AN)	735,260	735,260												
Other (ED-AN)	688,933	688,933												
<b>Total Electric Production</b>	<b>2,315,457</b>	<b>2,315,457</b>												
<b>Electric Transmission</b>														
ED-AN	885,742	885,742												
<b>Total Electric Transmission</b>	<b>885,742</b>	<b>885,742</b>												
<b>Electric Distribution</b>														
ED-ID	906,069	906,069												
ED-WA	1,699,644	1,699,644												
<b>Total Electric Distribution</b>	<b>2,605,713</b>	<b>2,605,713</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	51,906		51,906			51,906	51,906		36,116	36,116		15,790	15,790	
GD-OR	9,340			9,340										
<b>Total Gas Underground Storage</b>	<b>61,246</b>		<b>51,906</b>	<b>9,340</b>		<b>51,906</b>	<b>51,906</b>		<b>36,116</b>	<b>36,116</b>		<b>15,790</b>	<b>15,790</b>	
<b>Gas Distribution</b>														
6 GD-AN	4,129		4,129				4,129			2,939	2,939		1,190	1,190
GD-ID	301,899		301,899		301,899	301,899						301,899		301,899
GD-WA	572,944		572,944		572,944	572,944		572,944		572,944				
GD-OR	312,263			312,263										
<b>Total Gas Distribution</b>	<b>1,191,235</b>		<b>878,972</b>	<b>312,263</b>		<b>874,843</b>	<b>878,972</b>		<b>572,944</b>	<b>2,939</b>	<b>575,883</b>		<b>301,899</b>	<b>1,190</b>
<b>General Plant</b>														
ED-AN	214,725	214,725												
ED-ID	24,131	24,131												
ED-WA	61,750	61,750												
7,4 CD-AA	834,583	601,267	165,990	67,326		165,990	165,990		112,188	112,188		53,802	53,802	
9,4 CD-AN	22,679	17,839	4,840			4,840	4,840		3,271	3,271		1,569	1,569	
9 CD-ID	34,964	27,503	7,461		7,461	7,461					7,461		7,461	
9 CD-WA	12,617	9,925	2,692		2,692	2,692		2,692		2,692			2,692	
8,4 GD-AA	13,231		9,438	3,793		9,438	9,438		6,379	6,379		3,059	3,059	
4 GD-AN	2,663		2,663			2,663	2,663		1,800	1,800		863	863	
GD-ID	6,529		6,529		6,529	6,529					6,529		6,529	
GD-WA	20,647		20,647		20,647	20,647		20,647		20,647			20,647	
GD-OR	21,095			21,095										
<b>Total General Plant</b>	<b>1,269,614</b>	<b>957,140</b>	<b>220,260</b>	<b>92,214</b>		<b>37,329</b>	<b>182,931</b>	<b>220,260</b>	<b>23,339</b>	<b>123,638</b>	<b>146,977</b>		<b>13,990</b>	<b>59,293</b>
<b>Total Depreciation Expense</b>	<b>8,329,007</b>	<b>6,764,052</b>	<b>1,151,138</b>	<b>413,817</b>		<b>912,172</b>	<b>238,966</b>	<b>1,151,138</b>	<b>596,283</b>	<b>162,693</b>	<b>758,976</b>		<b>315,889</b>	<b>76,273</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	System Contract Demand	30.420%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	32.413%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased	28.810%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-JA
For Month Ended February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	76,453	76,453											
Misc Intangible Plt (303000)	ED-AN	7,166	7,166											
<b>Total Production/Transmission</b>		<b>83,619</b>	<b>83,619</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	2,009	2,009											
Misc Intangible Plt (303000)	ED-WA	237	237											
<b>Total Distribution</b>		<b>2,246</b>	<b>2,246</b>											
<b>General Plant - 303000</b>														
9,4	CD-AN	809	636	173					117	117		56	56	
	GD-ID	319		319	319								319	
	GD-WA	1,926		1,926	1,926			1,926		1,926				
	GD-OR	647			647									
<b>Total General Plant - 303000</b>		<b>3,701</b>	<b>636</b>	<b>2,418</b>	<b>647</b>	<b>2,245</b>	<b>173</b>	<b>2,418</b>	<b>1,926</b>	<b>117</b>	<b>2,043</b>	<b>319</b>	<b>56</b>	<b>375</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	603,919	435,088	120,113	48,718		120,113	120,113		81,181	81,181		38,932	38,932
	ED-AN	16,895	16,895											
	ED-WA	21,160	21,160											
8,4	GD-AA	26,032		18,569	7,463		18,569	18,569		12,550	12,550		6,019	6,019
4	GD-AN	192		192			192	192		130	130		62	62
	GD-OR	794			794									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>668,992</b>	<b>473,143</b>	<b>138,874</b>	<b>56,975</b>		<b>138,874</b>	<b>138,874</b>		<b>93,861</b>	<b>93,861</b>		<b>45,013</b>	<b>45,013</b>
<b>Gas Underground Storage</b>														
1	GD-AN	19		19			19	19		13	13		6	6
<b>Total Gas Underground Storage</b>		<b>19</b>		<b>19</b>			<b>19</b>	<b>19</b>		<b>13</b>	<b>13</b>		<b>6</b>	<b>6</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	1,766	1,273	351	142		351	351		237	237		114	114
4	ED-AN	728	728											
	GD-OR	362			362									
<b>Total General Plant- 390200, 396200</b>		<b>2,856</b>	<b>2,001</b>	<b>351</b>	<b>504</b>		<b>351</b>	<b>351</b>		<b>237</b>	<b>237</b>		<b>114</b>	<b>114</b>
<b>Total Amortization Expense</b>		<b>761,433</b>	<b>561,645</b>	<b>141,662</b>	<b>58,126</b>	<b>2,245</b>	<b>139,417</b>	<b>141,662</b>	<b>1,926</b>	<b>94,228</b>	<b>96,154</b>	<b>319</b>	<b>45,189</b>	<b>45,508</b>

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	271,527,151	271,527,151												
Hydro (ED-AN)	108,325,532	108,325,532												
Other (ED-AN)	72,349,384	72,349,384												
<b>Total Electric Production</b>	<b>452,202,067</b>	<b>452,202,067</b>												
<b>Electric Transmission</b>														
ED-AN	175,397,428	175,397,428												
<b>Total Electric Transmission</b>	<b>175,397,428</b>	<b>175,397,428</b>												
<b>Electric Distribution</b>														
ED-ID	134,267,801	134,267,801												
ED-WA	216,821,197	216,821,197												
<b>Total Electric Distribution</b>	<b>351,088,998</b>	<b>351,088,998</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	11,952,902		11,952,902			11,952,902	11,952,902		8,316,829	8,316,829		3,636,073	3,636,073	
GD-OR	310,384			310,384										
<b>Total Gas Underground Storage</b>	<b>12,263,286</b>		<b>11,952,902</b>	<b>310,384</b>		<b>11,952,902</b>	<b>11,952,902</b>		<b>8,316,829</b>	<b>8,316,829</b>		<b>3,636,073</b>	<b>3,636,073</b>	
<b>Gas Distribution</b>														
6 GD-AN	1,432,458		1,432,458			1,432,458	1,432,458		1,019,767	1,019,767		412,691	412,691	
GD-ID	50,171,960		50,171,960		50,171,960	50,171,960	50,171,960				50,171,960		50,171,960	
GD-WA	99,697,357		99,697,357		99,697,357	99,697,357	99,697,357	99,697,357	99,697,357	99,697,357				
GD-OR	85,764,337			85,764,337										
<b>Total Gas Distribution</b>	<b>237,066,112</b>		<b>151,301,775</b>	<b>85,764,337</b>		<b>149,869,317</b>	<b>1,432,458</b>	<b>151,301,775</b>	<b>99,697,357</b>	<b>1,019,767</b>	<b>100,717,124</b>	<b>50,171,960</b>	<b>412,691</b>	<b>50,584,651</b>
<b>General Plant</b>														
ED-AN	31,676,640	31,676,640												
ED-ID	6,040,891	6,040,891												
ED-WA	9,992,717	9,992,717												
7,4 CD-AA	21,099,414	15,200,862	4,196,462	1,702,090		4,196,462	4,196,462		2,836,263	2,836,263		1,360,199	1,360,199	
9,4 CD-AN	10,598,589	8,336,956	2,261,633		2,261,633	2,261,633	2,261,633		1,528,570	1,528,570		733,063	733,063	
9 CD-ID	4,328,168	3,404,580	923,588		923,588	923,588	923,588				923,588		923,588	
9 CD-WA	1,949,702	1,533,655	416,047		416,047	416,047	416,047	416,047	416,047	416,047				
8,4 GD-AA	1,169,447		834,178	335,269		834,178	834,178		563,796	563,796		270,382	270,382	
4 GD-AN	880,887		880,887		880,887	880,887	880,887		595,365	595,365		285,522	285,522	
GD-ID	963,207		963,207		963,207	963,207	963,207				963,207		963,207	
GD-WA	2,168,243		2,168,243		2,168,243	2,168,243	2,168,243	2,168,243	2,168,243	2,168,243				
GD-OR	3,345,854			3,345,854										
<b>Total General Plant</b>	<b>94,213,759</b>	<b>76,186,301</b>	<b>12,644,245</b>	<b>5,383,213</b>		<b>4,471,085</b>	<b>8,173,160</b>	<b>12,644,245</b>	<b>2,584,290</b>	<b>5,523,994</b>	<b>8,108,284</b>	<b>1,886,795</b>	<b>2,649,166</b>	<b>4,535,961</b>
<b>Total Accumulated Depreciation</b>	<b>1,322,231,650</b>	<b>1,054,874,794</b>	<b>175,898,922</b>	<b>91,457,934</b>		<b>154,340,402</b>	<b>21,558,520</b>	<b>175,898,922</b>	<b>102,281,647</b>	<b>14,860,590</b>	<b>117,142,237</b>	<b>52,058,755</b>	<b>6,697,930</b>	<b>58,756,685</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	System Contract Demand	69.580%	30.420%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.587%	32.413%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased	71.190%	28.810%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-1A</b>
For Month Ended February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
Franchises (302000)	ED-AN	5,664,512	5,664,512										
Misc Intangible Plt (303000)	ED-AN	527,035	527,035										
<b>Total Production/Transmission</b>		<b>6,191,547</b>	<b>6,191,547</b>										
<b>Distribution</b>													
Franchises (302000)	ED-WA	51,660	51,660										
Misc Intangible Plt (303000)	ED-WA	19,855	19,855										
<b>Total Distribution</b>		<b>71,515</b>	<b>71,515</b>										
<b>General Plant - 303000</b>													
9,4	CD-AN	39,619	31,165	8,454		8,454	8,454		5,714	5,714		2,740	2,740
	GD-ID	39,497		39,497	39,497		39,497				39,497		39,497
	GD-WA	80,050		80,050	80,050		80,050		80,050	80,050			
	GD-OR	41,889				41,889							
<b>Total General Plant - 303000</b>		<b>201,055</b>	<b>31,165</b>	<b>128,001</b>	<b>41,889</b>	<b>119,547</b>	<b>8,454</b>	<b>128,001</b>	<b>80,050</b>	<b>5,714</b>	<b>85,764</b>	<b>39,497</b>	<b>2,740</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4	CD-AA	17,034,704	12,272,482	3,388,032	1,374,190		3,388,032	3,388,032		2,289,869	2,289,869		1,098,163
	ED-AN	736,538	736,538										
	ED-WA	177,529	177,529										
8,4	GD-AA	451,651		322,167	129,484		322,167	322,167		217,743	217,743		104,424
4	GD-AN	13,198		13,198			13,198	13,198		8,920	8,920		4,278
	GD-OR	43,860			43,860								
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>18,457,480</b>	<b>13,186,549</b>	<b>3,723,397</b>	<b>1,547,534</b>		<b>3,723,397</b>	<b>3,723,397</b>		<b>2,516,532</b>	<b>2,516,532</b>		<b>1,206,865</b>
<b>Gas Underground Storage</b>													
1	GD-AN	239,205		239,205			239,205	239,205		166,439	166,439		72,766
<b>Total Gas Underground Storage</b>		<b>239,205</b>		<b>239,205</b>			<b>239,205</b>	<b>239,205</b>		<b>166,439</b>	<b>166,439</b>		<b>72,766</b>
<b>General Plant - 390200, 396200</b>													
7,4	CD-AA	135,616	97,703	26,973	10,940		26,973	26,973		18,230	18,230		8,743
9	CD-ID	4,537	3,569	968		968		968				968	968
9	CD-WA	8,332	6,554	1,778		1,778		1,778	1,778	1,778			
4	ED-AN	36,052	36,052										
	ED-WA	110,678	110,678										
	GD-WA	1,863		1,863		1,863		1,863	1,863	1,863			
	GD-OR	45,379			45,379								
<b>Total General Plant - 390200, 396200</b>		<b>342,457</b>	<b>254,556</b>	<b>31,582</b>	<b>56,319</b>	<b>4,609</b>	<b>26,973</b>	<b>31,582</b>	<b>3,641</b>	<b>18,230</b>	<b>21,871</b>	<b>968</b>	<b>8,743</b>
<b>Total Accumulated Amortization</b>		<b>25,503,259</b>	<b>19,735,332</b>	<b>4,122,185</b>	<b>1,645,742</b>	<b>124,156</b>	<b>3,998,029</b>	<b>4,122,185</b>	<b>83,691</b>	<b>2,706,915</b>	<b>2,790,606</b>	<b>40,465</b>	<b>1,291,114</b>

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



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99		GD-OR / AS	472,075	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	
7		CD-AA	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768	
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0	
		TOTAL ACCOUNT	6,479,350	370,266	706,204	3,095,087	4,171,557	577,609	93,299	847,042	1,517,950	472,075	317,768	789,843
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	5,738,050	487,645	1,973,673	3,276,732	5,738,050	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,881,304	0	0	0	0	1,881,304	0	0	1,881,304	0	0	
99		GD-OR / AS	3,311,870	0	0	0	0	0	0	0	3,311,870	0	3,311,870	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	57,340,125	0	0	41,310,120	41,310,120	0	0	11,404,377	11,404,377	0	4,625,628	
9		CD-WA / ID / AN	16,699,908	5,178,880	3,780,344	4,177,091	13,136,315	1,404,916	1,025,524	1,133,153	3,563,593	0	0	
		TOTAL ACCOUNT	84,971,257	5,666,525	5,754,017	48,763,943	60,184,485	3,286,220	1,025,524	12,537,530	16,849,274	3,311,870	4,625,628	7,937,498
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,252,811	989,902	0	2,262,909	3,252,811	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	429,446	0	0	0	0	0	0	306,328	306,328	0	123,118	
7		CD-AA	43,457,460	0	0	31,308,493	31,308,493	0	0	8,643,254	8,643,254	0	3,505,713	
9		CD-WA / ID / AN	19,598	0	0	15,416	15,416	0	0	4,182	4,182	0	0	
		TOTAL ACCOUNT	47,159,315	989,902	0	33,586,818	34,576,720	0	0	8,953,764	8,953,764	0	3,628,831	3,628,831
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,014,622	7,686,759	3,017,252	6,310,611	17,014,622	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,862,313	0	0	0	0	4,228,040	1,548,743	1,085,530	6,862,313	0	0	
99		GD-OR / AS	2,403,529	0	0	0	0	0	0	0	2,403,529	0	2,403,529	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	529,797	0	0	381,687	381,687	0	0	105,371	105,371	0	42,739	
9		CD-WA / ID / AN	3,371,919	1,006,457	587,683	1,058,245	2,652,385	273,030	159,425	287,079	719,534	0	0	
		TOTAL ACCOUNT	30,182,180	8,693,216	3,604,935	7,750,543	20,048,694	4,501,070	1,708,168	1,477,980	7,687,218	2,403,529	42,739	2,446,268

<b>RESULTS OF OPERATIONS</b>	Report ID: C-GPL-1A
<b>COMMON GENERAL PLANT</b>	
For Month Ended February 29, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated
	393000	Stores Equipment											
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0
8		GD-AA	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
9		CD-WA / ID / AN	1,836,125	112,615	148,135	1,183,564	1,444,314	30,550	40,186	321,075	391,811	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,372,952</b>	<b>123,354</b>	<b>162,880</b>	<b>1,553,409</b>	<b>1,839,643</b>	<b>114,821</b>	<b>40,186</b>	<b>321,075</b>	<b>476,082</b>	<b>57,227</b>	<b>0</b>
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	3,233,948	1,151,597	370,781	1,711,570	3,233,948	0	0	0	0	0	0
99		GD-WA / ID / AN	1,924,382	0	0	0	0	1,067,746	444,947	411,689	1,924,382	0	0
99		GD-OR / AS	892,372	0	0	0	0	0	0	0	0	892,372	0
8		GD-AA	1,128,219	0	0	0	0	0	0	804,770	804,770	0	323,449
7		CD-AA	5,659,388	0	0	4,077,249	4,077,249	0	0	1,125,596	1,125,596	0	456,543
9		CD-WA / ID / AN	304,829	28,306	7,191	204,284	239,781	7,679	1,951	55,418	65,048	0	0
		<b>TOTAL ACCOUNT</b>	<b>13,143,138</b>	<b>1,179,903</b>	<b>377,972</b>	<b>5,993,103</b>	<b>7,550,978</b>	<b>1,075,425</b>	<b>446,898</b>	<b>2,397,473</b>	<b>3,919,796</b>	<b>892,372</b>	<b>779,992</b>
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	1,047,345	175,888	95,422	776,035	1,047,345	0	0	0	0	0	0
99		GD-WA / ID / AN	210,157	0	0	0	0	68,391	22,304	119,462	210,157	0	0
99		GD-OR / AS	187,966	0	0	0	0	0	0	0	0	187,966	0
8		GD-AA	82,554	0	0	0	0	0	0	58,887	58,887	0	23,667
7		CD-AA	355,663	0	0	256,234	256,234	0	0	70,738	70,738	0	28,691
9		CD-WA / ID / AN	196,889	9,552	3,049	142,274	154,875	2,591	827	38,596	42,014	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,080,574</b>	<b>185,440</b>	<b>98,471</b>	<b>1,174,543</b>	<b>1,458,454</b>	<b>70,982</b>	<b>23,131</b>	<b>287,683</b>	<b>381,796</b>	<b>187,966</b>	<b>52,358</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	35,413,184	16,725,971	9,464,421	9,222,792	35,413,184	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,148,214	0	0	0	0	2,761,080	862,326	524,808	4,148,214	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	554,036	0	0	399,150	399,150	0	0	110,192	110,192	0	44,694	
9		CD-WA / ID / AN	1,535,911	269,171	407,616	531,376	1,208,163	73,020	110,577	144,151	327,748	0	0	
		<b>TOTAL ACCOUNT</b>	<b>41,695,179</b>	<b>16,995,142</b>	<b>9,872,037</b>	<b>10,153,318</b>	<b>37,020,497</b>	<b>2,834,100</b>	<b>972,903</b>	<b>779,151</b>	<b>4,586,154</b>	<b>43,834</b>	<b>44,694</b>	<b>88,528</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	44,031,304	6,482,679	2,726,996	34,821,629	44,031,304	0	0	0	0	0	0	
99		GD-WA / ID / AN	953,822	0	0	0	0	519,102	434,720	0	953,822	0	0	
99		GD-OR / AS	956,324	0	0	0	0	0	0	0	0	956,324	0	
8		GD-AA	992,933	0	0	0	0	0	0	708,269	708,269	0	284,664	
7		CD-AA	11,323,590	0	0	8,157,967	8,157,967	0	0	2,252,149	2,252,149	0	913,474	
9		CD-WA / ID / AN	11,827,083	365,190	3,174,441	5,763,671	9,303,302	99,068	861,156	1,563,557	2,523,781	0	0	
		<b>TOTAL ACCOUNT</b>	<b>70,085,056</b>	<b>6,847,869</b>	<b>5,901,437</b>	<b>48,743,267</b>	<b>61,492,573</b>	<b>618,170</b>	<b>1,295,876</b>	<b>4,523,975</b>	<b>6,438,021</b>	<b>956,324</b>	<b>1,198,138</b>	<b>2,154,462</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	13,158	0	2,299	10,859	13,158	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	390,403	0	0	281,262	281,262	0	0	77,647	77,647	0	31,494	
9		CD-WA / ID / AN	5,129	31	41	3,963	4,035	8	11	1,075	1,094	0	0	
		<b>TOTAL ACCOUNT</b>	<b>411,057</b>	<b>31</b>	<b>2,340</b>	<b>296,084</b>	<b>298,455</b>	<b>8</b>	<b>11</b>	<b>78,722</b>	<b>78,741</b>	<b>2,367</b>	<b>31,494</b>	<b>33,861</b>
		<b>TOTAL GENERAL PLANT</b>	<b>298,580,058</b>	<b>41,051,648</b>	<b>26,480,293</b>	<b>161,110,115</b>	<b>228,642,056</b>	<b>13,078,405</b>	<b>5,605,996</b>	<b>32,204,395</b>	<b>50,888,796</b>	<b>8,327,564</b>	<b>10,721,642</b>	<b>19,049,206</b>

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* \*\*\*\*\* OREGON GAS\*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,001,201	153,179	0	1,848,022	2,001,201	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,133,431	0	0	0	0	964,981	168,450	0	1,133,431	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	194,058	0	0	152,648	152,648	0	0	41,410	41,410	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,738,816</b>	<b>153,179</b>	<b>0</b>	<b>2,000,670</b>	<b>2,153,849</b>	<b>964,981</b>	<b>168,450</b>	<b>41,410</b>	<b>1,174,841</b>	<b>410,126</b>	<b>0</b>	<b>410,126</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,027,646	1,236,512	0	791,134	2,027,646	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
8		GD-AA	1,561,912	0	0	0	0	0	0	1,114,127	1,114,127	0	447,785	447,785
7		CD-AA	34,591,076	0	0	24,920,795	24,920,795	0	0	6,879,819	6,879,819	0	2,790,462	2,790,462
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>38,227,074</b>	<b>1,236,512</b>	<b>0</b>	<b>25,711,929</b>	<b>26,948,441</b>	<b>0</b>	<b>0</b>	<b>7,993,946</b>	<b>7,993,946</b>	<b>46,440</b>	<b>3,238,247</b>	<b>3,284,687</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	248,546	0	0	248,546	248,546	0	0	0	0	0	0	0
99		GD-WA / ID / AN	19,337	0	0	0	0	0	0	19,337	19,337	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,359,757	0	0	1,700,063	1,700,063	0	0	469,332	469,332	0	190,362	190,362
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,628,871</b>	<b>0</b>	<b>0</b>	<b>1,948,609</b>	<b>1,948,609</b>	<b>0</b>	<b>0</b>	<b>488,669</b>	<b>488,669</b>	<b>1,231</b>	<b>190,362</b>	<b>191,593</b>
	<b>TOTAL</b>		<b>44,594,761</b>	<b>1,389,691</b>	<b>0</b>	<b>29,661,208</b>	<b>31,050,899</b>	<b>964,981</b>	<b>168,450</b>	<b>8,524,025</b>	<b>9,657,456</b>	<b>457,797</b>	<b>3,428,609</b>	<b>3,886,406</b>

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

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended February 29, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(29,140,710)	(20,994,133)	(5,795,796)	(2,350,781)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,843,199)	(1,449,879)	(393,320)	0
		<b>Total</b>	<b>(30,983,909)</b>	<b>(22,444,012)</b>	<b>(6,189,116)</b>	<b>(2,350,781)</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Month Ended February 29, 2012  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-1A**

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		684,852	684,852		684,852	684,852		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		696,761	696,761		696,761	696,761		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		5,793,055	5,793,055		4,556,455	4,556,455		1,236,600	1,236,600
1	154300	PLANT MATERIALS & OPER SUP-CS2		314,308	314,308		247,215	247,215		67,093	67,093
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		684,921	684,921		538,716	538,716		146,205	146,205
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		4,330	4,330		3,406	3,406		924	924
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(921)	(921)		(724)	(724)		(197)	(197)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(4,543)	(4,543)		(3,573)	(3,573)		(970)	(970)
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000		0	0
<b>TOTAL</b>			<b>18,188,000</b>	<b>8,172,763</b>	<b>26,360,763</b>	<b>18,188,000</b>	<b>6,723,108</b>	<b>24,911,108</b>	<b>0</b>	<b>1,449,655</b>	<b>1,449,655</b>

ALLOCATION RATIOS:

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	OR-ROR-12A
For Twelve Months Ended February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	Oregon
OR-OPS		Gas Net Operating Income	12,556,243
OR-APL		Gas Net Adjusted Rate Base	136,780,301
		RATE OF RETURN	<u>9.180%</u>