

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-1A</b>
<b>GAS RATE OF RETURN</b>	
For Month Ended September 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	(1,178,516)	(899,843)	(278,673)
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	(1,178,516)	(899,843)	(278,673)
G-APL		Gas Net Adjusted Rate Base	321,045,135	210,216,350	110,828,785
		RATE OF RETURN	-0.367%	-0.428%	-0.251%

<b>RESULTS OF OPERATIONS</b>		Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>		
For Month Ended September 30, 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	09-30-2012	225,356	149,903	75,453
		Percent		<u>100.000%</u>	<u>66.518%</u>	<u>33.482%</u>
3	G-OPS	Direct Distribution Operating Expense		1,148,844	885,887	262,957
		Percent		<u>100.000%</u>	<u>77.111%</u>	<u>22.889%</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>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Month Ended September 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased	<b>09-30-2012</b>	6,796,900	4,290,883	2,506,017		
		Percent		<b>100.000%</b>	<b>63.130%</b>	<b>36.870%</b>		
	<hr/>							
7	Input	Elec/Gas North/Oregon 4-Factor	<b>01-01-2012</b>	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		<b>126,542,644</b>	<b>98,748,812</b>	<b>21,930,422</b>	<b>5,863,410</b>	
		Percentage		100.000%	78.036%	17.330%	4.634%	
		<hr/>						
			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		<b>64,215,292</b>	<b>49,785,483</b>	<b>9,996,029</b>	<b>4,433,780</b>	
		Percentage		100.000%	77.529%	15.566%	6.905%	
		<hr/>						
			Number of Customers at		681,193	360,451	224,556	96,186
	Percentage		100.000%	52.915%	32.965%	14.120%		
	<hr/>							
		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%		
	<hr/>							
	Total Percentages		400.000%	288.177%	79.555%	32.268%		
	Average (CD AA)		<b>100.000%</b>	<b>72.044%</b>	<b>19.889%</b>	<b>8.067%</b>		

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Month Ended September 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Month Ended September 30, 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		1,183,091	779,617	403,474	
			100.000%	65.897%	34.103%	
12	Net Gas Plant (before DFIT) Percent		368,277,564	241,661,980	126,615,584	
			100.000%	65.620%	34.380%	
13	G-PLT Net Gas General Plant Percent		67,590,949	45,707,267	21,883,682	
			100.000%	67.623%	32.377%	
14	Net Allocated Schedule M's Percent		-6,562,126	-4,390,768	-2,171,358	
			100.000%	66.911%	33.089%	
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 September 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	3,743,064	0	3,743,064	2,540,653	0	2,540,653	1,202,411	0	1,202,411
99	4812XX	Commercial - Firm & Interruptible	2,151,321	0	2,151,321	1,403,411	0	1,403,411	747,910	0	747,910
99	4813XX	Industrial-Firm	167,420	0	167,420	78,713	0	78,713	88,707	0	88,707
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	3,342	0	3,342	2,876	0	2,876	466	0	466
99	499XXX	Unbilled Revenue	495,171	0	495,171	267,154	0	267,154	228,017	0	228,017
		TOTAL SALES TO ULTIMATE CUSTOMERS	6,560,318	0	6,560,318	4,292,807	0	4,292,807	2,267,511	0	2,267,511
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	7,917,539	0	7,917,539	4,998,342	0	4,998,342	2,919,197	0	2,919,197
99	488000	Miscellaneous Service Revenues	2,566	0	2,566	1,214	0	1,214	1,352	0	1,352
99	489300	Transportation For Others	300,489	0	300,489	263,305	0	263,305	37,184	0	37,184
99	493000	Rent from Gas Property	230	0	230	230	0	230	0	0	0
4	495000	Other Gas Revenues	504,325	39,675	544,000	319,975	26,815	346,790	184,350	12,860	197,210
		TOTAL OTHER OPERATING REVENUES	8,725,149	39,675	8,764,824	5,583,066	26,815	5,609,881	3,142,083	12,860	3,154,943
		TOTAL GAS REVENUES	15,285,467	39,675	15,325,142	9,875,873	26,815	9,902,688	5,409,594	12,860	5,422,454
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	11,501,937	0	11,501,937	7,255,143	0	7,255,143	4,246,794	0	4,246,794
6	808XXX	Net Natural Gas Storage Transactions	(134,015)	0	(134,015)	(84,604)	0	(84,604)	(49,411)	0	(49,411)
6	811000	Gas Used for Products Extraction	(86,050)	0	(86,050)	(54,323)	0	(54,323)	(31,727)	0	(31,727)
10	813000	Other Gas Expenses	0	67,711	67,711	0	45,555	45,555	0	22,156	22,156
99	813010	Gas Technology Institute (GTI) Expenses	2,707	0	2,707	1,746	0	1,746	961	0	961
		TOTAL PRODUCTION EXPENSES	11,284,579	67,711	11,352,290	7,117,962	45,555	7,163,517	4,166,617	22,156	4,188,773
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	7,181	7,181	0	4,997	4,997	0	2,184	2,184
1	824000	Other Expenses	0	55,496	55,496	0	38,614	38,614	0	16,882	16,882
1	837000	Other Equipment	0	32,730	32,730	0	22,774	22,774	0	9,956	9,956
		TOTAL UNDERGROUND STORAGE OPER EXP	0	95,407	95,407	0	66,385	66,385	0	29,022	29,022
G-DEPX		Depreciation Expense-Underground Storage	0	52,261	52,261	0	36,363	36,363	0	15,898	15,898
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
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	54,584	54,584	0	37,979	37,979	0	16,605	16,605
		TOTAL UNDERGROUND STORAGE EXPENSES	0	149,991	149,991	0	104,364	104,364	0	45,627	45,627

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS OPERATING STATEMENT</b>	G-OPS-1A
For Month Ended September 30, 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	23,342	58,607	81,949	19,961	45,192	65,153	3,381	13,415	16,796
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	498,670	89,095	587,765	444,583	68,702	513,285	54,087	20,393	74,480
3	875000	Measuring & Reg Sta Exp-General	4,578	0	4,578	3,712	0	3,712	866	0	866
3	876000	Measuring & Reg Sta Exp-Industrial	0	0	0	0	0	0	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	9,873	0	9,873	2,314	0	2,314	7,559	0	7,559
3	878000	Meter & House Regulator Expenses	41,038	0	41,038	34,067	0	34,067	6,971	0	6,971
3	879000	Customer Installation Expenses	121,238	5,601	126,839	70,111	4,319	74,430	51,127	1,282	52,409
3	880000	Other Expenses	69,770	74,952	144,722	49,684	57,796	107,480	20,086	17,156	37,242
3	881000	Rents	0	2,543	2,543	0	1,961	1,961	0	582	582
<b>MAINTENANCE</b>											
3	885000	Supervision & Engineering	11,343	976	12,319	4,496	753	5,249	6,847	223	7,070
3	887000	Mains	155,791	0	155,791	80,088	0	80,088	75,703	0	75,703
3	889000	Measuring & Reg Sta Exp-General	11,177	0	11,177	6,779	0	6,779	4,398	0	4,398
3	890000	Measuring & Reg Sta Exp-Industrial	12,447	0	12,447	5,027	0	5,027	7,420	0	7,420
3	891000	Measuring & Reg Sta Exp-City Gate	7,110	0	7,110	6,492	0	6,492	618	0	618
3	892000	Services	120,952	4,839	125,791	110,574	3,731	114,305	10,378	1,108	11,486
3	893000	Meters & House Regulators	61,515	66,616	128,131	47,999	51,368	99,367	13,516	15,248	28,764
3	894000	Other Equipment	0	9,125	9,125	0	7,036	7,036	0	2,089	2,089
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			<b>1,148,844</b>	<b>312,354</b>	<b>1,461,198</b>	<b>885,887</b>	<b>240,858</b>	<b>1,126,745</b>	<b>262,957</b>	<b>71,496</b>	<b>334,453</b>
G-DEPX		Depreciation Expense-Distribution	889,355	0	889,355	581,631	0	581,631	307,724	0	307,724
G-OTX		Taxes Other Than FIT	589,326	0	589,326	474,976	0	474,976	114,350	0	114,350
<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>			<b>1,478,681</b>	<b>0</b>	<b>1,478,681</b>	<b>1,056,607</b>	<b>0</b>	<b>1,056,607</b>	<b>422,074</b>	<b>0</b>	<b>422,074</b>
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>2,627,525</b>	<b>312,354</b>	<b>2,939,879</b>	<b>1,942,494</b>	<b>240,858</b>	<b>2,183,352</b>	<b>685,031</b>	<b>71,496</b>	<b>756,527</b>
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	26,867	26,867	0	17,871	17,871	0	8,996	8,996
2	902000	Meter Reading Expenses	125,825	4,306	130,131	108,406	2,864	111,270	17,419	1,442	18,861
G-903	903XXX	Customer Records & Collection Expenses	71,676	302,913	374,589	48,689	201,492	250,181	22,987	101,421	124,408
2	904000	Uncollectible Accounts	0	117,026	117,026	0	77,843	77,843	0	39,183	39,183
2	905000	Misc Customer Accounts	0	5,900	5,900	0	3,925	3,925	0	1,975	1,975
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>197,501</b>	<b>457,012</b>	<b>654,513</b>	<b>157,095</b>	<b>303,995</b>	<b>461,090</b>	<b>40,406</b>	<b>153,017</b>	<b>193,423</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	194,169	11,371	205,540	143,011	7,564	150,575	51,158	3,807	54,965
2	909000	Advertising	1,460	32,965	34,425	930	21,928	22,858	530	11,037	11,567
2	910000	Misc Customer Service & Info Exp	0	2,967	2,967	0	1,974	1,974	0	993	993
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>195,629</b>	<b>47,303</b>	<b>242,932</b>	<b>143,941</b>	<b>31,466</b>	<b>175,407</b>	<b>51,688</b>	<b>15,837</b>	<b>67,525</b>

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GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 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	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	10,219	771,866	782,085	7,628	521,681	529,309	2,591	250,185	252,776
4	921000	Office Supplies & Expenses	6	77,639	77,645	6	52,474	52,480	0	25,165	25,165
4	922000	Admin. Expenses Transferred - Credit	0	(2,462)	(2,462)	0	(1,664)	(1,664)	0	(798)	(798)
4	923000	Outside Services Employed	0	242,957	242,957	0	164,207	164,207	0	78,750	78,750
4	924000	Property Insurance Premium	0	24,812	24,812	0	16,770	16,770	0	8,042	8,042
4	925XXX	Injuries and Damages	21	68,188	68,209	21	46,086	46,107	0	22,102	22,102
4	926XXX	Employee Pensions and Benefits	4,630	15,006	19,636	4,630	10,142	14,772	0	4,864	4,864
4	928000	Regulatory Commission Expenses	100,695	20,825	121,520	65,003	14,075	79,078	35,692	6,750	42,442
4	930000	Miscellaneous General Expenses	532	75,024	75,556	212	50,706	50,918	320	24,318	24,638
4	931000	Rents	900	19,636	20,536	841	13,271	14,112	59	6,365	6,424
4	935000	Maintenance of General Plant	24,490	122,123	146,613	18,586	82,539	101,125	5,904	39,584	45,488
		TOTAL ADMIN & GEN OPERATING EXP	141,493	1,435,614	1,577,107	96,927	970,287	1,067,214	44,566	465,327	509,893
G-DEPX		Depreciation Expense-General Plant	36,969	204,508	241,477	23,403	138,220	161,623	13,566	66,288	79,854
G-AMTX		Amortization Expense - General Plant - 303000	2,282	173	2,455	1,944	117	2,061	338	56	394
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	165,704	165,704	0	111,994	111,994	0	53,710	53,710
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	482	482	0	326	326	0	156	156
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	(61,831)	0	(61,831)	(61,831)	0	(61,831)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	5,278	0	5,278	5,278	0	5,278	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	(17,302)	370,867	353,565	(31,206)	250,657	219,451	13,904	120,210	134,114
		TOTAL ADMIN & GENERAL EXPENSES	124,191	1,806,481	1,930,672	65,721	1,220,944	1,286,665	58,470	585,537	644,007
		TOTAL EXPENSES BEFORE FIT	14,429,425	2,840,852	17,270,277	9,427,213	1,947,182	11,374,395	5,002,212	893,670	5,895,882
		NET OPERATING INCOME (LOSS) BEFORE FIT			(1,945,135)			(1,471,707)			(473,428)
G-FIT		FEDERAL INCOME TAX			(3,229,463)			(2,283,024)			(946,439)
G-FIT		DEFERRED FEDERAL INCOME TAX			2,466,349			1,713,271			753,078
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(3,505)			(2,111)			(1,394)
		GAS NET OPERATING INCOME (LOSS)			(1,178,516)			(899,843)			(278,673)



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%		69.580%		30.420%
G-ALL	2	Number of Customers		100.000%		66.518%		33.482%
G-ALL	3	Direct Distribution Operating Expense		100.000%		77.111%		22.889%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		67.587%		32.413%
G-ALL	6	Actual Therms Purchased		100.000%		63.130%		36.870%
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:
ALLOCATION OF PURCHASED GAS COSTS	G-804-IA
For Month Ended September 30, 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	8,583,343	0	8,583,343	5,418,624	0	5,418,624	3,164,719	0	3,164,719
1	804001	Pipeline Demand Costs	2,228,103	0	2,228,103	1,550,314	0	1,550,314	677,789	0	677,789
1	804002	Transport Variable Charges	21,263	0	21,263	14,795	0	14,795	6,468	0	6,468
6	804010	Gas Costs - Fixed Hedge	40,019	0	40,019	25,264	0	25,264	14,755	0	14,755
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	25,111	0	25,111	15,853	0	15,853	9,258	0	9,258
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	465,121	0	465,121	293,631	0	293,631	171,490	0	171,490
6	804700	Gas Costs - Offsystem Bookout	12,937	0	12,937	8,167	0	8,167	4,770	0	4,770
6	804711	Gas Costs - Offsystem Bookout Offset	(12,937)	0	(12,937)	(8,167)	0	(8,167)	(4,770)	0	(4,770)
6	804730	Gas Costs - Intracompany LDC Gas	654,277	0	654,277	413,045	0	413,045	241,232	0	241,232
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(181,958)	0	(181,958)	(113,885)	0	(113,885)	(68,073)	0	(68,073)
99	805120	Gas Expense - Rate Deferrals	(333,342)	0	(333,342)	(362,498)	0	(362,498)	29,156	0	29,156
		TOTAL PURCHASED GAS COSTS	11,501,937	0	11,501,937	7,255,143	0	7,255,143	4,246,794	0	4,246,794

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	6	Actual Therms Purchased	100.000%	63.130%	36.870%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
**ALLOCATION OF ACCOUNT 903**  
 For Month Ended September 30, 2012  
 Average of Monthly Averages Basis

Report ID:  
**G-903-1A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	71,676	302,913	374,589	48,689	201,492	250,181	22,987	101,421	124,408
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			71,676	302,913	374,589	48,689	201,492	250,181	22,987	101,421	124,408

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.518%	33.482%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.620%	34.380%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended September 30, 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	16,577	11,371	27,948	14,410	7,564	21,974	2,167	3,807	5,974
99	908600	Public Purpose Tariff Rider Expense Offset	154,851	0	154,851	112,185	0	112,185	42,666	0	42,666
99	908610	Limited Income Tax Refund Program	9,098	0	9,098	9,098	0	9,098	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	13,643	0	13,643	7,318	0	7,318	6,325	0	6,325
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	194,169	11,371	205,540	143,011	7,564	150,575	51,158	3,807	54,965

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.518%	33.482%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended September 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.54%	52.54%
2	Cost of Debt		5.698%	5.825%
	Total Cost of Debt		2.994%	3.060%
	Total Weighted Cost		2.994%	3.060%
G-APL	Net Rate Base	321,045,135	210,216,350	110,828,785
	Interest Deduction for FIT Calculation	9,685,239	6,293,878	3,391,361
1	#			
2	#			

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-FIT-1A</b>
<b>FEDERAL INCOME TAXES--GAS</b>	
For Month Ended September 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	15,325,142	9,902,688	5,422,454
G-OPS	Operating & Maintenance Expense	15,383,447	10,060,358	5,323,089
G-OPS	Book Deprec/Amort and Reg Amortizations	1,295,200	837,458	457,742
G-OTX	Taxes Other than FIT	591,630	476,579	115,051
	Net Operating Income Before FIT	(1,945,135)	(1,471,707)	(473,428)
G-INT	Less: Interest Expense	807,103	524,490	282,613
G-SCM	Schedule M Adjustments	(6,474,798)	(4,526,728)	(1,948,070)
	Taxable Net Operating Income	(9,227,036)	(6,522,925)	(2,704,111)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(3,229,463)	(2,283,024)	(946,439)
G-DTE	Deferred FIT	2,466,349	1,713,271	753,078
99	411400 Amortized Investment Tax Credit	(3,505)	(2,111)	(1,394)
	Total FIT/Deferred FIT & ITC	(766,619)	(571,864)	(194,755)

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-SCM-1A</b>
<b>GAS SCHEDULE M ITEMS</b>	
For Month Ended September 30, 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	928,606	423,147	1,351,753	606,978	287,033	894,011	321,628	136,114	457,742
12	997001	Contributions In Aid of Construction	0	19,672	19,672	0	12,909	12,909	0	6,763	6,763
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	115,047	115,047	0	77,757	77,757	0	37,290	37,290
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(515,300)	0	(515,300)	(476,383)	0	(476,383)	(38,917)	0	(38,917)
4	997015	Airplane Lease Payments	0	8,859	8,859	0	5,988	5,988	0	2,871	2,871
12	997016	Redemption Expense Amortization	0	31,645	31,645	0	20,765	20,765	0	10,880	10,880
4	997020	FAS87 Current Pension Accrual	0	(5,630,012)	(5,630,012)	0	(3,805,156)	(3,805,156)	0	(1,824,856)	(1,824,856)
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	(56,627)	0	(56,627)	(56,627)	0	(56,627)	0	0	0
12	997032	Interest Rate Swaps	0	20,411	20,411	0	13,394	13,394	0	7,017	7,017
4	997033	DSM Tariff Rider	(287,625)	0	(287,625)	(221,878)	0	(221,878)	(65,747)	0	(65,747)
12	997048	AFUDC	0	(13,856)	(13,856)	0	(9,092)	(9,092)	0	(4,764)	(4,764)
11	997049	Tax Depreciation	0	(2,072,242)	(2,072,242)	0	(1,365,545)	(1,365,545)	0	(706,697)	(706,697)
1	997055	Deferred Gas Exchange	0	499,990	499,990	0	347,893	347,893	0	152,097	152,097
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	13,643	0	13,643	7,318	0	7,318	6,325	0	6,325
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	25,086	25,086	0	16,531	16,531	0	8,555	8,555
4	997081	Deferred Compensation	0	(4,355)	(4,355)	0	(2,943)	(2,943)	0	(1,412)	(1,412)
4	997082	Meal Disallowances	0	5,243	5,243	0	3,544	3,544	0	1,699	1,699
4	997083	Paid Time Off	0	906	906	0	612	612	0	294	294
2	997084	Customer Uncollectibles	0	8,334	8,334	0	5,544	5,544	0	2,790	2,790
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>87,327</b>	<b>(6,562,125)</b>	<b>(6,474,798)</b>	<b>(135,962)</b>	<b>(4,390,766)</b>	<b>(4,526,728)</b>	<b>223,289</b>	<b>(2,171,359)</b>	<b>(1,948,070)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.518%	33.482%
G-ALL	3	Direct Distribution Operating Expense	100.000%	77.111%	22.889%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	6	Actual Therms Purchased	100.000%	63.130%	36.870%
G-ALL	11	Book Depreciation	100.000%	65.897%	34.103%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.620%	34.380%
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 September 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	2,173,612	1,454,386	719,226
99	410100	Deferred Federal Income Tax Exp	299,223	262,591	36,632
		<b>SUBTOTAL</b>	<b>2,472,835</b>	<b>1,716,977</b>	<b>755,858</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(1,711)	(1,145)	(566)
99	411100	Deferred Federal Income Tax Exp	(4,775)	(2,561)	(2,214)
		<b>SUBTOTAL</b>	<b>(6,486)</b>	<b>(3,706)</b>	<b>(2,780)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>2,466,349</b>	<b>1,713,271</b>	<b>753,078</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.911%	33.089%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS		Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX		G-OTX-1A
For Month Ended September 30, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
16	408190	R&P Property Tax - Storage	0	2,304	2,304	0	1,603	1,603	0	701	701
		TOTAL UNDERGROUND STORAGE TAX	0	2,304	2,304	0	1,603	1,603	0	701	701
		DISTRIBUTION									
99	408110	State Excise Tax	155,401	0	155,401	155,401	0	155,401	0	0	0
99	408120	Municipal Occupation & License Tax	182,530	0	182,530	148,019	0	148,019	34,511	0	34,511
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	922	0	922	0	0	0	922	0	922
		TOTAL DISTRIBUTION TAX	589,326	0	589,326	474,976	0	474,976	114,350	0	114,350
		TOTAL TAXES OTHER THAN FIT	589,326	2,304	591,630	474,976	1,603	476,579	114,350	701	115,051

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
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RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-1A
For Month Ended September 30, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,146,018	41,410	1,187,428	964,981	27,988	992,969	181,037	13,422	194,459
4	3031XX	Misc Intangible IT Plant (3031XX)	0	10,119,844	10,119,844	0	6,839,699	6,839,699	0	3,280,145	3,280,145
4		TOTAL INTANGIBLE PLANT	1,146,018	10,161,254	11,307,272	964,981	6,867,687	7,832,668	181,037	3,293,567	3,474,604
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	1,391,788	1,391,788	0	968,406	968,406	0	423,382	423,382
1	352XXX	Wells	0	18,330,938	18,330,938	0	12,754,667	12,754,667	0	5,576,271	5,576,271
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	11,516,946	11,516,946	0	8,013,491	8,013,491	0	3,503,455	3,503,455
1	355000	Measuring & Regulating Equipment	0	225,105	225,105	0	156,628	156,628	0	68,477	68,477
1	356000	Purification Equipment	0	403,712	403,712	0	280,903	280,903	0	122,809	122,809
1	357000	Other Equipment	0	1,516,194	1,516,194	0	1,054,968	1,054,968	0	461,226	461,226
		TOTAL UNDERGROUND STORAGE PLANT	0	34,895,965	34,895,965	0	24,280,613	24,280,613	0	10,615,352	10,615,352
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	807,735	21,450	829,185	538,468	13,541	552,009	269,267	7,909	277,176
6	376000	Mains	227,560,283	2,512,520	230,072,803	146,042,000	1,586,154	147,628,154	81,518,283	926,366	82,444,649
6	378000	Measuring & Reg Station Equip-General	5,224,707	57,440	5,282,147	3,165,351	36,262	3,201,613	2,059,356	21,178	2,080,534
6	379000	Measuring & Reg Station Equip-City Gate	6,026,615	0	6,026,615	1,840,042	0	1,840,042	4,186,573	0	4,186,573
6	380000	Services	146,685,852	0	146,685,852	98,823,001	0	98,823,001	47,862,851	0	47,862,851
6	381000	Meters	64,381,872	0	64,381,872	43,209,957	0	43,209,957	21,171,915	0	21,171,915
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,971,165	0	2,971,165	2,343,125	0	2,343,125	628,040	0	628,040
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	453,811,475	2,591,410	456,402,885	296,027,385	1,635,957	297,663,342	157,784,090	955,453	158,739,543

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-1A</b>
For Month Ended September 30, 2012		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
	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	4,393,053	12,981,915	17,374,968	3,310,927	8,774,087	12,085,014	1,082,126	4,207,828	5,289,954
4	391XXX	Office Furniture & Equipment	0	9,952,225	9,952,225	0	6,726,410	6,726,410	0	3,225,815	3,225,815
4	392XXX	Transportation Equipment	6,414,857	1,451,970	7,866,827	4,646,428	981,343	5,627,771	1,768,429	470,627	2,239,056
4	393000	Stores Equipment	155,008	361,550	516,558	114,822	244,361	359,183	40,186	117,189	157,375
4	394000	Tools, Shop & Garage Equipment	1,708,642	2,697,405	4,406,047	1,261,744	1,823,095	3,084,839	446,898	874,310	1,321,208
4	395000	Laboratory Equipment	94,114	287,682	381,796	70,982	194,436	265,418	23,132	93,246	116,378
4	396XXX	Power Operated Equipment	3,537,894	1,084,837	4,622,731	2,644,315	733,209	3,377,524	893,579	351,628	1,245,207
4	397XXX	Communications Equipment	1,970,644	4,847,750	6,818,394	655,485	3,276,449	3,931,934	1,315,159	1,571,301	2,886,460
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>18,945,139</b>	<b>34,591,099</b>	<b>53,536,238</b>	<b>13,282,320</b>	<b>23,379,087</b>	<b>36,661,407</b>	<b>5,662,819</b>	<b>11,212,012</b>	<b>16,874,831</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>473,902,632</b>	<b>82,239,728</b>	<b>556,142,360</b>	<b>310,274,686</b>	<b>56,163,344</b>	<b>366,438,030</b>	<b>163,627,946</b>	<b>26,076,384</b>	<b>189,704,330</b>
<b>ACCUMULATED DEPRECIATION</b>											
G-ADEP		Underground Storage	0	(12,278,195)	(12,278,195)	0	(8,543,168)	(8,543,168)	0	(3,735,027)	(3,735,027)
G-ADEP		Distribution Plant	(154,965,544)	(1,419,766)	(156,385,310)	(102,805,445)	(896,298)	(103,701,743)	(52,160,099)	(523,468)	(52,683,567)
G-ADEP		General Plant	(4,526,630)	(9,493,534)	(14,020,164)	(2,605,590)	(6,416,395)	(9,021,985)	(1,921,040)	(3,077,139)	(4,998,179)
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(159,492,174)</b>	<b>(23,191,495)</b>	<b>(182,683,669)</b>	<b>(105,411,035)</b>	<b>(15,855,861)</b>	<b>(121,266,896)</b>	<b>(54,081,139)</b>	<b>(7,335,634)</b>	<b>(61,416,773)</b>
<b>ACCUMULATED AMORTIZATION</b>											
G-AAMT		General Plant - 303000	(135,361)	(9,663)	(145,024)	(93,575)	(6,531)	(100,106)	(41,786)	(3,132)	(44,918)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(4,762,218)	(4,762,218)	0	(3,218,641)	(3,218,641)	0	(1,543,577)	(1,543,577)
G-AAMT		Underground Storage	0	(239,338)	(239,338)	0	(166,531)	(166,531)	0	(72,807)	(72,807)
G-AAMT		General Plant - 390200, 396200	(4,609)	(29,938)	(34,547)	(3,641)	(20,234)	(23,875)	(968)	(9,704)	(10,672)
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(139,970)</b>	<b>(5,041,157)</b>	<b>(5,181,127)</b>	<b>(97,216)</b>	<b>(3,411,937)</b>	<b>(3,509,153)</b>	<b>(42,754)</b>	<b>(1,629,220)</b>	<b>(1,671,974)</b>
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(159,632,144)</b>	<b>(28,232,652)</b>	<b>(187,864,796)</b>	<b>(105,508,251)</b>	<b>(19,267,798)</b>	<b>(124,776,049)</b>	<b>(54,123,893)</b>	<b>(8,964,854)</b>	<b>(63,088,747)</b>
<b>NET GAS UTILITY PLANT before DFIT</b>			<b>314,270,488</b>	<b>54,007,076</b>	<b>368,277,564</b>	<b>204,766,435</b>	<b>36,895,546</b>	<b>241,661,981</b>	<b>109,504,053</b>	<b>17,111,530</b>	<b>126,615,583</b>
<b>ACCUMULATED DFIT</b>											
12	282900	ADFIT - Gas Plant In Service	0	(61,883,436)	(61,883,436)	0	(40,607,911)	(40,607,911)	0	(21,275,525)	(21,275,525)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,349,693)	(7,349,693)	0	(4,959,539)	(4,959,539)	0	(2,390,154)	(2,390,154)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(77,573)	(77,573)	0	(52,429)	(52,429)	0	(25,144)	(25,144)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,304,677)	(1,304,677)	0	(856,129)	(856,129)	0	(448,548)	(448,548)
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(70,615,379)</b>	<b>(70,615,379)</b>	<b>0</b>	<b>(46,476,008)</b>	<b>(46,476,008)</b>	<b>0</b>	<b>(24,139,371)</b>	<b>(24,139,371)</b>
<b>NET GAS UTILITY PLANT</b>			<b>314,270,488</b>	<b>(16,608,303)</b>	<b>297,662,185</b>	<b>204,766,435</b>	<b>(9,580,462)</b>	<b>195,185,973</b>	<b>109,504,053</b>	<b>(7,027,841)</b>	<b>102,476,212</b>

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	6	Actual Therms Purchased	100.000%	63.130%	36.870%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.620%	34.380%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended September 30, 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	314,270,488	(16,608,303)	297,662,185	204,766,435	(9,580,462)	195,185,973	109,504,053	(7,027,841)	102,476,212
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,987,674	3,987,674	0	1,743,390	1,743,390
1	164100	Gas Inventory--Jackson Prairie	0	16,799,146	16,799,146	0	11,688,846	11,688,846	0	5,110,300	5,110,300
4	252000	Customer Advances	(77,864)	(428)	(78,292)	(11,804)	(289)	(12,093)	(66,060)	(139)	(66,199)
99	235199	Customer Deposits	(634,050)	0	(634,050)	(634,050)	0	(634,050)	0	0	0
C-WKC		Working Capital	0	1,565,082	1,565,082	0	0	0	0	1,565,082	1,565,082
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(711,914)	24,094,864	23,382,950	(645,854)	15,676,231	15,030,377	(66,060)	8,418,633	8,352,573
		NET RATE BASE	313,558,574	7,486,561	321,045,135	204,120,581	6,095,769	210,216,350	109,437,993	1,390,792	110,828,785

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:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended September 30, 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)	894,579	894,579											
Hydro (ED-AN)	741,570	741,570											
Other (ED-AN)	698,421	698,421											
<b>Total Electric Production</b>	<b>2,334,570</b>	<b>2,334,570</b>											
<b>Electric Transmission</b>													
ED-AN	896,807	896,807											
<b>Total Electric Transmission</b>	<b>896,807</b>	<b>896,807</b>											
<b>Electric Distribution</b>													
ED-ID	926,940	926,940											
ED-WA	1,747,202	1,747,202											
<b>Total Electric Distribution</b>	<b>2,674,142</b>	<b>2,674,142</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	52,261		52,261			52,261	52,261		36,363	36,363		15,898	15,898
GD-OR	9,393			9,393									
<b>Total Gas Underground Storage</b>	<b>61,654</b>		<b>52,261</b>	<b>9,393</b>		<b>52,261</b>	<b>52,261</b>		<b>36,363</b>	<b>36,363</b>		<b>15,898</b>	<b>15,898</b>
<b>Gas Distribution</b>													
6 GD-AN	0	0				0	0		0	0		0	0
GD-ID	307,724		307,724		307,724		307,724				307,724		307,724
GD-WA	581,631		581,631		581,631		581,631	581,631		581,631			
GD-OR	317,591			317,591									
<b>Total Gas Distribution</b>	<b>1,206,946</b>		<b>889,355</b>	<b>317,591</b>	<b>889,355</b>	<b>0</b>	<b>889,355</b>	<b>581,631</b>	<b>0</b>	<b>581,631</b>	<b>307,724</b>	<b>0</b>	<b>307,724</b>
<b>General Plant</b>													
ED-AN	217,002	217,002											
ED-ID	24,007	24,007											
ED-WA	95,136	95,136											
7,4 CD-AA	929,010	669,296	184,771	74,943		184,771	184,771		124,881	124,881		59,890	59,890
9,4 CD-AN	32,311	25,416	6,895			6,895	6,895		4,660	4,660		2,235	2,235
9 CD-ID	35,479	27,908	7,571		7,571		7,571				7,571		7,571
9 CD-WA	12,396	9,751	2,645		2,645		2,645	2,645					
8,4 GD-AA	14,566		10,390	4,176		10,390	10,390		7,022	7,022		3,368	3,368
4 GD-AN	2,452		2,452			2,452	2,452		1,657	1,657		795	795
GD-ID	5,995		5,995		5,995		5,995				5,995		5,995
GD-WA	20,758		20,758		20,758		20,758	20,758					
GD-OR	21,339			21,339									
<b>Total General Plant</b>	<b>1,410,451</b>	<b>1,068,516</b>	<b>241,477</b>	<b>100,458</b>	<b>36,969</b>	<b>204,508</b>	<b>241,477</b>	<b>23,403</b>	<b>138,220</b>	<b>161,623</b>	<b>13,566</b>	<b>66,288</b>	<b>79,854</b>
<b>Total Depreciation Expense</b>	<b>8,584,570</b>	<b>6,974,035</b>	<b>1,183,093</b>	<b>427,442</b>	<b>926,324</b>	<b>256,769</b>	<b>1,183,093</b>	<b>605,034</b>	<b>174,583</b>	<b>779,617</b>	<b>321,290</b>	<b>82,186</b>	<b>403,476</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
Service -							
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1 System Contract Demand	69.580%	30.420%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4 Jurisdictional 4-Factor Ratio	67.587%	32.413%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6 Actual Therms Purchased	63.130%	36.870%

RESULTS OF OPERATIONS  
**GAS-NORTH AMORTIZATION EXPENSE**  
 For Month Ended September 30, 2012  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
Franchises (302000)	ED-AN	76,533	76,533										
Misc Intangible Plt (303000)	ED-AN	9,168	9,168										
<b>Total Production/Transmission</b>		<b>85,701</b>	<b>85,701</b>										
<b>Distribution</b>													
Franchises (302000)	ED-WA	2,013	2,013										
Misc Intangible Plt (303000)	ED-WA	237	237										
<b>Total Distribution</b>		<b>2,250</b>	<b>2,250</b>										
<b>General Plant - 303000</b>													
9,4	CD-AN	811	638	173		173	173		117	117		56	56
	GD-ID	338		338	338		338				338		338
	GD-WA	1,944		1,944	1,944		1,944	1,944		1,944			
	GD-OR	648			648								
<b>Total General Plant - 303000</b>		<b>3,741</b>	<b>638</b>	<b>2,455</b>	<b>648</b>	<b>2,282</b>	<b>173</b>	<b>2,455</b>	<b>1,944</b>	<b>117</b>	<b>2,061</b>	<b>338</b>	<b>56</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4	CD-AA	702,337	505,991	139,688	56,658		139,688	139,688		94,411	94,411		45,277
	ED-AN	19,812	19,812										
	ED-ID	396	396										
	ED-WA	32,219	32,219										
8,4	GD-AA	36,196		25,819	10,377		25,819	25,819		17,450	17,450		8,369
4	GD-AN	197		197			197	197		133	133		64
	GD-OR	21			21								
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>791,178</b>	<b>558,418</b>	<b>165,704</b>	<b>67,056</b>		<b>165,704</b>	<b>165,704</b>		<b>111,994</b>	<b>111,994</b>		<b>53,710</b>
<b>Gas Underground Storage</b>													
1	GD-AN	19		19			19	19		13	13		6
<b>Total Gas Underground Storage</b>		<b>19</b>		<b>19</b>			<b>19</b>	<b>19</b>		<b>13</b>	<b>13</b>		<b>6</b>
<b>General Plant - 390200, 396200</b>													
7,4	CD-AA	2,424	1,746	482	196		482	482		326	326		156
4	ED-AN	802	802										
	GD-OR	373			373								
<b>Total General Plant- 390200, 396200</b>		<b>3,599</b>	<b>2,548</b>	<b>482</b>	<b>569</b>		<b>482</b>	<b>482</b>		<b>326</b>	<b>326</b>		<b>156</b>
<b>Total Amortization Expense</b>		<b>886,488</b>	<b>649,555</b>	<b>168,660</b>	<b>68,273</b>		<b>2,282</b>	<b>166,378</b>	<b>168,660</b>	<b>1,944</b>	<b>112,450</b>	<b>114,394</b>	<b>338</b>

**Allocation Ratios:**

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended September 30, 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)	(277,404,004)	(277,404,004)										
	Hydro (ED-AN)	(113,247,342)	(113,247,342)										
	Other (ED-AN)	(77,107,747)	(77,107,747)										
<b>Total Electric Production</b>		<b>(467,759,093)</b>	<b>(467,759,093)</b>										
<b>Electric Transmission</b>													
	ED-AN	(180,897,183)	(180,897,183)										
<b>Total Electric Transmission</b>		<b>(180,897,183)</b>	<b>(180,897,183)</b>										
<b>Electric Distribution</b>													
	ED-ID	(139,295,076)	(139,295,076)										
	ED-WA	(224,743,008)	(224,743,008)										
<b>Total Electric Distribution</b>		<b>(364,038,084)</b>	<b>(364,038,084)</b>										
<b>Gas Underground Storage</b>													
1	GD-AN	(12,278,195)	(12,278,195)			(12,278,195)	(12,278,195)		(8,543,168)	(8,543,168)		(3,735,027)	(3,735,027)
	GD-OR	(375,935)		(375,935)									
<b>Total Gas Underground Storage</b>		<b>(12,654,130)</b>	<b>(12,278,195)</b>	<b>(375,935)</b>		<b>(12,278,195)</b>	<b>(12,278,195)</b>		<b>(8,543,168)</b>	<b>(8,543,168)</b>		<b>(3,735,027)</b>	<b>(3,735,027)</b>
<b>Gas Distribution</b>													
6	GD-AN	(1,419,766)	(1,419,766)				(1,419,766)		(896,298)	(896,298)		(523,468)	(523,468)
	GD-ID	(52,160,099)	(52,160,099)			(52,160,099)	(52,160,099)				(52,160,099)		(52,160,099)
	GD-WA	(102,805,445)	(102,805,445)			(102,805,445)	(102,805,445)	(102,805,445)		(102,805,445)			
	GD-OR	(86,821,178)		(86,821,178)									
<b>Total Gas Distribution</b>		<b>(243,206,488)</b>	<b>(156,385,310)</b>	<b>(86,821,178)</b>		<b>(154,965,544)</b>	<b>(1,419,766)</b>	<b>(156,385,310)</b>	<b>(102,805,445)</b>	<b>(896,298)</b>	<b>(103,701,743)</b>	<b>(52,160,099)</b>	<b>(523,468)</b>
<b>(52,160,099)</b>												<b>(52,683,567)</b>	<b>(52,683,567)</b>
<b>General Plant</b>													
	ED-AN	(33,239,628)	(33,239,628)										
	ED-ID	(5,369,320)	(5,369,320)										
	ED-WA	(10,311,714)	(10,311,714)										
7,4	CD-AA	(27,356,514)	(19,708,727)	(5,440,937)	(2,206,850)		(5,440,937)	(5,440,937)		(3,677,366)	(3,677,366)		(1,763,571)
9,4	CD-AN	(10,769,581)	(8,471,460)	(2,298,121)			(2,298,121)	(2,298,121)		(1,553,231)	(1,553,231)		(744,890)
9	CD-ID	(4,573,091)	(3,597,239)	(975,852)		(975,852)	(975,852)				(975,852)		(975,852)
9	CD-WA	(2,055,903)	(1,617,194)	(438,709)		(438,709)	(438,709)	(438,709)		(438,709)			(438,709)
8,4	GD-AA	(1,266,538)		(903,434)	(363,104)		(903,434)	(903,434)		(610,604)	(610,604)		(292,830)
4	GD-AN	(851,042)		(851,042)			(851,042)	(851,042)		(575,194)	(575,194)		(275,848)
	GD-ID	(945,188)		(945,188)			(945,188)	(945,188)				(945,188)	(945,188)
	GD-WA	(2,166,881)		(2,166,881)			(2,166,881)	(2,166,881)	(2,166,881)		(2,166,881)		(2,166,881)
	GD-OR	(3,520,506)		(3,520,506)									
<b>Total General Plant</b>		<b>(102,425,906)</b>	<b>(82,315,282)</b>	<b>(14,020,164)</b>	<b>(6,090,460)</b>		<b>(4,526,630)</b>	<b>(9,493,534)</b>	<b>(14,020,164)</b>	<b>(2,605,590)</b>	<b>(6,416,395)</b>	<b>(9,021,985)</b>	<b>(1,921,040)</b>
													<b>(3,077,139)</b>
													<b>(4,998,179)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,370,980,884)</b>	<b>(1,095,009,642)</b>	<b>(182,683,669)</b>	<b>(93,287,573)</b>		<b>(159,492,174)</b>	<b>(23,191,495)</b>	<b>(182,683,669)</b>	<b>(105,411,035)</b>	<b>(15,855,861)</b>	<b>(121,266,896)</b>	<b>(54,081,139)</b>
													<b>(7,335,634)</b>
													<b>(61,416,773)</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%
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	63.130%
							36.870%

RESULTS OF OPERATIONS  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
 For Month Ended September 30, 2012  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(6,199,887)	(6,199,887)											
Misc Intangible Plt (303000)	ED-AN	(582,992)	(582,992)											
<b>Total Production/Transmission</b>		<b>(6,782,879)</b>	<b>(6,782,879)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(65,732)	(65,732)											
Misc Intangible Plt (303000)	ED-WA	(21,514)	(21,514)											
<b>Total Distribution</b>		<b>(87,246)</b>	<b>(87,246)</b>											
<b>General Plant - 303000</b>														
9,4	CD-AN	(45,285)	(35,622)	(9,663)		(9,663)	(9,663)		(6,531)	(6,531)		(41,786)	(3,132)	(3,132)
	GD-ID	(41,786)		(41,786)	(41,786)		(41,786)							(41,786)
	GD-WA	(93,575)		(93,575)	(93,575)		(93,575)	(93,575)		(93,575)	(93,575)			(41,786)
	GD-OR	(46,422)		(46,422)										(41,786)
<b>Total General Plant - 303000</b>		<b>(227,068)</b>	<b>(35,622)</b>	<b>(145,024)</b>	<b>(135,361)</b>	<b>(9,663)</b>	<b>(145,024)</b>	<b>(93,575)</b>	<b>(6,531)</b>	<b>(100,106)</b>	<b>(41,786)</b>	<b>(3,132)</b>	<b>(44,918)</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(21,513,452)	(15,499,151)	(4,278,810)	(1,735,491)		(4,278,810)	(4,278,810)	(2,891,920)	(2,891,920)		(1,386,890)	(1,386,890)	
	ED-AN	(860,261)	(860,261)											
	ED-WA	(350,253)	(350,253)											
8,4	GD-AA	(657,295)		(468,855)	(188,440)		(468,855)	(468,855)	(316,885)	(316,885)		(151,970)	(151,970)	
4	GD-AN	(14,553)		(14,553)			(14,553)	(14,553)	(9,836)	(9,836)		(4,717)	(4,717)	
	GD-OR	(47,100)		(47,100)										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(23,442,914)</b>	<b>(16,709,665)</b>	<b>(4,762,218)</b>	<b>(1,971,031)</b>		<b>(4,762,218)</b>	<b>(4,762,218)</b>	<b>(3,218,641)</b>	<b>(3,218,641)</b>		<b>(1,543,577)</b>	<b>(1,543,577)</b>	
<b>Gas Underground Storage</b>														
1	GD-AN	(239,338)		(239,338)			(239,338)	(239,338)	(166,531)	(166,531)		(72,807)	(72,807)	
<b>Total Gas Underground Storage</b>		<b>(239,338)</b>		<b>(239,338)</b>			<b>(239,338)</b>	<b>(239,338)</b>	<b>(166,531)</b>	<b>(166,531)</b>		<b>(72,807)</b>	<b>(72,807)</b>	
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(150,524)	(108,443)	(29,938)	(12,143)		(29,938)	(29,938)	(20,234)	(20,234)		(968)	(9,704)	(9,704)
9	CD-ID	(4,537)	(3,569)	(968)		(968)		(968)					(968)	
9	CD-WA	(8,332)	(6,554)	(1,778)		(1,778)		(1,778)	(1,778)	(1,778)				
4	ED-AN	(41,739)	(41,739)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)	(1,863)				
	GD-OR	(47,940)		(47,940)										
<b>Total General Plant - 390200, 396200</b>		<b>(365,613)</b>	<b>(270,983)</b>	<b>(34,547)</b>	<b>(60,083)</b>	<b>(4,609)</b>	<b>(29,938)</b>	<b>(34,547)</b>	<b>(3,641)</b>	<b>(20,234)</b>	<b>(23,875)</b>	<b>(968)</b>	<b>(9,704)</b>	<b>(10,672)</b>
<b>Total Accumulated Amortization</b>		<b>(31,145,058)</b>	<b>(23,886,395)</b>	<b>(5,181,127)</b>	<b>(2,077,536)</b>	<b>(139,970)</b>	<b>(5,041,157)</b>	<b>(5,181,127)</b>	<b>(97,216)</b>	<b>(3,411,937)</b>	<b>(3,509,153)</b>	<b>(42,754)</b>	<b>(1,629,220)</b>	<b>(1,671,974)</b>

**Allocation Ratios:**

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



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-IA
For Month Ended September 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768	317,768
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,479,350</b>	<b>370,266</b>	<b>706,204</b>	<b>3,095,087</b>	<b>4,171,557</b>	<b>577,609</b>	<b>93,299</b>	<b>847,042</b>	<b>1,517,950</b>	<b>472,075</b>	<b>317,768</b>	<b>789,843</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	5,748,207	480,611	1,973,731	3,293,865	5,748,207	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,881,304	0	0	0	0	1,881,304	0	0	1,881,304	0	0	0
99		GD-OR / AS	3,345,356	0	0	0	0	0	0	0	0	3,345,356	0	3,345,356
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	59,322,298	0	0	42,738,156	42,738,156	0	0	11,798,612	11,798,612	0	4,785,530	4,785,530
9		CD-WA / ID / AN	17,315,956	5,269,956	3,988,991	4,361,957	13,620,904	1,429,623	1,082,126	1,183,303	3,695,052	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>87,613,121</b>	<b>5,750,567</b>	<b>5,962,722</b>	<b>50,393,978</b>	<b>62,107,267</b>	<b>3,310,927</b>	<b>1,082,126</b>	<b>12,981,915</b>	<b>17,374,968</b>	<b>3,345,356</b>	<b>4,785,530</b>	<b>8,130,886</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	5,067,681	2,626,458	14,649	2,426,574	5,067,681	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	460,571	0	0	0	0	0	0	328,530	328,530	0	132,041	132,041
7		CD-AA	48,283,408	0	0	34,785,298	34,785,298	0	0	9,603,087	9,603,087	0	3,895,023	3,895,023
9		CD-WA / ID / AN	65,416	0	0	51,457	51,457	0	0	13,959	13,959	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>53,883,726</b>	<b>2,626,458</b>	<b>14,649</b>	<b>37,263,329</b>	<b>39,904,436</b>	<b>0</b>	<b>0</b>	<b>9,952,226</b>	<b>9,952,226</b>	<b>0</b>	<b>4,027,064</b>	<b>4,027,064</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,382,764	7,957,618	2,887,542	6,537,604	17,382,764	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,945,721	0	0	0	0	4,320,100	1,609,185	1,016,436	6,945,721	0	0	0
99		GD-OR / AS	2,379,217	0	0	0	0	0	0	0	0	2,379,217	0	2,379,217
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	381,687	381,687	0	0	105,371	105,371	0	42,739	42,739
9		CD-WA / ID / AN	3,822,743	1,202,930	587,014	1,217,064	3,007,008	326,328	159,244	330,163	815,735	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>31,060,242</b>	<b>9,160,548</b>	<b>3,474,556</b>	<b>8,136,355</b>	<b>20,771,459</b>	<b>4,646,428</b>	<b>1,768,429</b>	<b>1,451,970</b>	<b>7,866,827</b>	<b>2,379,217</b>	<b>42,739</b>	<b>2,421,956</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,025,801	112,615	148,135	1,332,765	1,593,515	30,550	40,186	361,550	432,286	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,562,628</b>	<b>123,354</b>	<b>162,880</b>	<b>1,702,610</b>	<b>1,988,844</b>	<b>114,821</b>	<b>40,186</b>	<b>361,550</b>	<b>516,557</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,294,568	1,151,597	370,781	1,772,190	3,294,568	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,128,663	0	0	0	0	1,254,065	444,947	429,651	2,128,663	0	0	0
99		GD-OR / AS	920,755	0	0	0	0	0	0	0	0	920,755	0	920,755
8		GD-AA	1,320,758	0	0	0	0	0	0	942,110	942,110	0	378,648	378,648
7		CD-AA	6,342,083	0	0	4,569,090	4,569,090	0	0	1,261,377	1,261,377	0	511,616	511,616
9		CD-WA / ID / AN	346,299	28,306	7,191	236,905	272,402	7,679	1,951	64,267	73,897	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>14,353,126</b>	<b>1,179,903</b>	<b>377,972</b>	<b>6,578,185</b>	<b>8,136,060</b>	<b>1,261,744</b>	<b>446,898</b>	<b>2,697,405</b>	<b>4,406,047</b>	<b>920,755</b>	<b>890,264</b>	<b>1,811,019</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,047,345	175,888	95,422	776,035	1,047,345	0	0	0	0	0	0	0
99		GD-WA / ID / AN	210,157	0	0	0	0	68,391	22,304	119,462	210,157	0	0	0
99		GD-OR / AS	187,966	0	0	0	0	0	0	0	0	187,966	0	187,966
8		GD-AA	82,554	0	0	0	0	0	0	58,887	58,887	0	23,667	23,667
7		CD-AA	355,663	0	0	256,234	256,234	0	0	70,738	70,738	0	28,691	28,691
9		CD-WA / ID / AN	196,889	9,552	3,049	142,274	154,875	2,591	827	38,596	42,014	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,080,574</b>	<b>185,440</b>	<b>98,471</b>	<b>1,174,543</b>	<b>1,458,454</b>	<b>70,982</b>	<b>23,131</b>	<b>287,683</b>	<b>381,796</b>	<b>187,966</b>	<b>52,358</b>	<b>240,324</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,553,505	16,766,569	10,417,596	9,369,340	36,553,505	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,184,790	0	0	0	0	2,571,294	783,002	830,494	4,184,790	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	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	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	0
		TOTAL ACCOUNT	42,872,076	17,035,740	10,825,212	10,299,866	38,160,818	2,644,314	893,579	1,084,837	4,622,730	43,834	44,694	88,528
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	46,232,227	7,993,131	2,763,492	35,475,604	46,232,227	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,006,657	0	0	0	0	556,417	450,240	0	1,006,657	0	0	0
99		GD-OR / AS	958,174	0	0	0	0	0	0	0	0	958,174	0	958,174
8		GD-AA	992,933	0	0	0	0	0	0	708,269	708,269	0	284,664	284,664
7		CD-AA	12,909,660	0	0	9,300,636	9,300,636	0	0	2,567,602	2,567,602	0	1,041,422	1,041,422
9		CD-WA / ID / AN	11,883,719	365,190	3,188,313	5,794,349	9,347,852	99,068	864,919	1,571,880	2,535,867	0	0	0
		TOTAL ACCOUNT	73,983,370	8,358,321	5,951,805	50,570,589	64,880,715	655,485	1,315,159	4,847,751	6,818,395	958,174	1,326,086	2,284,260
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	29,560	0	2,299	27,261	29,560	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	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	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	31,494
9		CD-WA / ID / AN	5,129	31	41	3,963	4,035	8	11	1,075	1,094	0	0	0
		TOTAL ACCOUNT	427,459	31	2,340	312,486	314,857	8	11	78,722	78,741	2,367	31,494	33,861
		TOTAL GENERAL PLANT	315,315,672	44,790,628	27,576,811	169,527,028	241,894,467	13,282,318	5,662,818	34,591,101	53,536,237	8,366,971	11,517,997	19,884,968

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended September 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,041,699	153,179	0	1,888,520	2,041,699	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	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	194,058	0	0	152,648	152,648	0	0	41,410	41,410	0	0	
		TOTAL ACCOUNT	3,791,901	153,179	0	2,041,168	2,194,347	964,981	181,037	41,410	1,187,428	410,126	0	410,126
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,907,941	1,913,423	23,524	970,994	2,907,941	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	46,440	0	0	0	0	0	0	0	0	46,440	0	
8		GD-AA	2,141,898	0	0	0	0	0	0	1,527,837	1,527,837	0	614,061	
7		CD-AA	40,487,512	0	0	29,168,823	29,168,823	0	0	8,052,561	8,052,561	0	3,266,128	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	45,583,791	1,913,423	23,524	30,139,817	32,076,764	0	0	9,580,398	9,580,398	46,440	3,880,189	3,926,629
	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	
99		GD-WA / ID / AN	19,337	0	0	0	0	0	0	19,337	19,337	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,615,056	0	0	1,883,991	1,883,991	0	0	520,108	520,108	0	210,957	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,884,170	0	0	2,132,537	2,132,537	0	0	539,445	539,445	1,231	210,957	212,188
		TOTAL	52,259,862	2,066,602	23,524	34,313,522	36,403,648	964,981	181,037	10,161,253	11,307,271	457,797	4,091,146	4,548,943

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended September 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(34,934,813)	(25,168,437)	(6,948,185)	(2,818,191)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,881,567)	(1,480,059)	(401,508)	0
7	283750	CD-AA	(390,025)	(280,990)	(77,572)	(31,463)
		Total	<u>(37,206,405)</u>	<u>(26,929,486)</u>	<u>(7,427,265)</u>	<u>(2,849,654)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
COMMON WORKING CAPITAL  
For Month Ended September 30, 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		729,890	729,890	729,890	729,890		0	0	
1	151210	FUEL STOCK HOG FUEL-KFGS		1,242,642	1,242,642	1,242,642	1,242,642		0	0	
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,339,826	6,339,826	4,986,511	4,986,511		1,353,315	1,353,315	
1	154300	PLANT MATERIALS & OPER SUP-CS2		265,761	265,761	209,031	209,031		56,730	56,730	
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		720,388	720,388	566,612	566,612		153,776	153,776	
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		6,217	6,217	4,890	4,890		1,327	1,327	
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(241)	(241)	(190)	(190)		(51)	(51)	
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(71)	(71)	(56)	(56)		(15)	(15)	
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000	18,188,000	0		0	
<b>TOTAL</b>			<b>18,188,000</b>	<b>9,304,412</b>	<b>27,492,412</b>	<b>18,188,000</b>	<b>7,739,330</b>	<b>25,927,330</b>	<b>0</b>	<b>1,565,082</b>	

ALLOCATION RATIOS: