

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended October 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	15,647,986	10,043,014	5,604,972
	Adjustments			
	Adjusted Net Operating Income (Loss)	15,647,986	10,043,014	5,604,972
E-APL	Electric Net Rate Base	1,794,192,876	1,168,203,785	625,989,091
	RATE OF RETURN	0.872%	0.860%	0.895%

<b>RESULTS OF OPERATIONS</b>		Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>		
For Month Ended October 31, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2011	100.000%	65.240%	34.760%
2	Input	Number of Customers	10-31-2012	360,886	236,635	124,251
		Percent		100.000%	65.571%	34.429%
3	E-OPS	Direct Distribution Operating Expense		2,144,380	1,527,681	616,699
		Percent		100.000%	71.241%	28.759%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct O & M Accts 500 - 598		23,354,099	15,611,998	7,742,101
		Direct O & M Accts 901 - 935		31,755,308	22,688,342	9,066,966
		Total		55,109,407	38,300,340	16,809,067
		Percentage		100.000%	69.499%	30.501%
		Direct Labor Accts 500 - 598		9,528,184	6,357,387	3,170,797
		Direct Labor Accts 901 - 935		5,139,180	3,872,295	1,266,885
		Total		14,667,364	10,229,682	4,437,682
		Percentage		100.000%	69.745%	30.255%
		Number of Customers		360,451	236,623	123,828
		Percentage		100.000%	65.646%	34.354%
		Net Direct Plant		818,616,195	517,581,147	301,035,048
		Percentage		100.000%	63.226%	36.774%
4		Total Percentages		400.000%	268.116%	131.884%
		Percent		100.000%	67.029%	32.971%

<b>RESULTS OF OPERATIONS</b>		Report ID: E-ALL-1A
<b>ELECTRIC ALLOCATION PERCENTAGES</b>		
For Month Ended October 31, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor	01-01-2012			
		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	0
		Adjustments	0	0	0	0
		<b>Total</b>	<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%
		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	0
		<b>Total</b>	<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%
		Number of Customers at	681,193	360,451	224,556	96,186
		Percentage	100.000%	52.915%	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%
		<b>Total Percentages</b>	<b>400.000%</b>	<b>288.176%</b>	<b>79.556%</b>	<b>32.267%</b>
		<b>Average (CD AA)</b>	<b>100.000%</b>	<b>72.044%</b>	<b>19.889%</b>	<b>8.067%</b>

7

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended October 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho		
Input		Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 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	0
		<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 500 - 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	0
		<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%
		<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>285.324%</b>	<b>114.676%</b>
		Average (GD AA)		100.000%	0.000%	71.331%	28.669%

8

RESULTS OF OPERATIONS		Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended October 31, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2012			
		Direct O & M Accts 500 - 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
		Total	119,270,989	97,881,122	21,389,867	0
		Percentage	100.000%	82.066%	17.934%	0.000%
		Direct Labor Accts 500 - 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
		Total	54,233,648	46,367,167	7,866,481	0
		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)	100.000%	78.661%	21.339%	0.000%
10	E-PLT	Net Electric Distribution Plant	824,803,369	526,077,916	298,725,453	
		Percent	100.000%	63.782%	36.218%	
11		Book Depreciation	7,053,691	4,620,381	2,433,310	
		Percent	100.000%	65.503%	34.497%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-1A
For Month Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	<u>2,079,584,709</u> <u>100.000%</u>	<u>1,346,972,199</u> <u>64.771%</u>	<u>732,612,510</u> <u>35.229%</u>
13	E-PLT	Net Electric General Plant Percent	<u>160,847,279</u> <u>100.000%</u>	<u>106,192,565</u> <u>66.021%</u>	<u>54,654,714</u> <u>33.979%</u>
14		Net Allocated Schedule M's Percent	<u>-24,534,308</u> <u>100.000%</u>	<u>-16,361,849</u> <u>66.690%</u>	<u>-8,172,459</u> <u>33.310%</u>
99	Input	Not Allocated	<u>0.000%</u>	<u>0.000%</u>	<u>0.000%</u>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended October 31, 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>REVENUE</b>											
<b>SALES OF ELECTRICITY:</b>											
99	440000	Residential	19,764,855	0	19,764,855	13,233,415	0	13,233,415	6,531,440	0	6,531,440
99	442200	Commercial - Firm & Int.	23,204,945	0	23,204,945	16,420,923	0	16,420,923	6,784,022	0	6,784,022
1	442300	Industrial	10,020,477	0	10,020,477	4,752,823	0	4,752,823	5,267,654	0	5,267,654
99	444000	Public Street & Highway Lighting	604,325	0	604,325	400,846	0	400,846	203,479	0	203,479
99	448000	Interdepartmental Revenue	77,903	0	77,903	64,357	0	64,357	13,546	0	13,546
99	499XXX	Unbilled Revenue	3,024,707	0	3,024,707	2,363,831	0	2,363,831	660,876	0	660,876
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>56,697,212</b>	<b>0</b>	<b>56,697,212</b>	<b>37,236,195</b>	<b>0</b>	<b>37,236,195</b>	<b>19,461,017</b>	<b>0</b>	<b>19,461,017</b>
1	447XXX	Sales for Resale	0	15,581,736	15,581,736	0	10,165,525	10,165,525	0	5,416,211	5,416,211
<b>TOTAL SALES OF ELECTRICITY</b>			<b>56,697,212</b>	<b>15,581,736</b>	<b>72,278,948</b>	<b>37,236,195</b>	<b>10,165,525</b>	<b>47,401,720</b>	<b>19,461,017</b>	<b>5,416,211</b>	<b>24,877,228</b>
<b>OTHER OPERATING REVENUE:</b>											
99	451000	Miscellaneous Service Revenue	39,797	0	39,797	23,513	0	23,513	16,284	0	16,284
1	453000	Sales of Water & Water Power	0	38,250	38,250	0	24,954	24,954	0	13,296	13,296
1	454000	Rent from Electric Property	251,659	1,169	252,828	168,342	763	169,105	83,317	406	83,723
1	456XXX	Other Electric Revenues	81,846	7,766,793	7,848,639	73,808	5,067,056	5,140,864	8,038	2,699,737	2,707,775
<b>TOTAL OTHER OPERATING REVENUE</b>			<b>373,302</b>	<b>7,806,212</b>	<b>8,179,514</b>	<b>265,663</b>	<b>5,092,773</b>	<b>5,358,436</b>	<b>107,639</b>	<b>2,713,439</b>	<b>2,821,078</b>
<b>TOTAL ELECTRIC REVENUE</b>			<b>57,070,514</b>	<b>23,387,948</b>	<b>80,458,462</b>	<b>37,501,858</b>	<b>15,258,298</b>	<b>52,760,156</b>	<b>19,568,656</b>	<b>8,129,650</b>	<b>27,698,306</b>
<b>EXPENSE</b>											
<b>STEAM POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	500000	Supervision & Engineering	0	29,599	29,599	0	19,310	19,310	0	10,289	10,289
1	501000	Fuel	0	3,129,000	3,129,000	0	2,041,360	2,041,360	0	1,087,640	1,087,640
1	502000	Steam Expense	0	377,267	377,267	0	246,129	246,129	0	131,138	131,138
1	505000	Electric Expense	0	107,980	107,980	0	70,446	70,446	0	37,534	37,534
1	506000	Miscellaneous Steam Power Generation Expense	0	203,207	203,207	0	132,572	132,572	0	70,635	70,635
1	507000	Rent	0	942	942	0	615	615	0	327	327
<b>MAINTENANCE</b>											
1	510000	Supervision & Engineering	0	39,867	39,867	0	26,009	26,009	0	13,858	13,858
1	511000	Structures	0	70,955	70,955	0	46,291	46,291	0	24,664	24,664
1	512000	Boiler Plant	0	289,038	289,038	0	188,568	188,568	0	100,470	100,470
1	513000	Electric Plant	0	22,689	22,689	0	14,802	14,802	0	7,887	7,887
1	514000	Miscellaneous Steam Plant	0	47,263	47,263	0	30,834	30,834	0	16,429	16,429
<b>TOTAL STEAM POWER GENERATION EXP</b>			<b>0</b>	<b>4,317,807</b>	<b>4,317,807</b>	<b>0</b>	<b>2,816,936</b>	<b>2,816,936</b>	<b>0</b>	<b>1,500,871</b>	<b>1,500,871</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	183,732	183,732	0	119,867	119,867	0	63,865	63,865
1	536000	Water for Power	0	89,460	89,460	0	58,364	58,364	0	31,096	31,096
1	537000	Hydraulic Expense	361,249	234,593	595,842	220,917	153,048	373,965	140,332	81,545	221,877
1	538000	Electric Expense	0	545,863	545,863	0	356,121	356,121	0	189,742	189,742
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	40,706	40,706	0	26,557	26,557	0	14,149	14,149
1	540000	Rent	0	101,032	101,032	0	65,913	65,913	0	35,119	35,119
1	540100	MT Trust Funds Land Settlement Rents	459,930	0	459,930	300,076	0	300,076	159,854	0	159,854
MAINTENANCE											
1	541000	Supervision & Engineering	0	51,909	51,909	0	33,865	33,865	0	18,044	18,044
1	542000	Structures	0	51,214	51,214	0	33,412	33,412	0	17,802	17,802
1	543000	Reservoirs, Dams, & Waterways	0	362,105	362,105	0	236,237	236,237	0	125,868	125,868
1	544000	Electric Plant	0	290,699	290,699	0	189,652	189,652	0	101,047	101,047
1	545000	Miscellaneous Hydraulic Plant	0	25,169	25,169	0	16,420	16,420	0	8,749	8,749
TOTAL HYDRO POWER GENERATION EXP			821,179	1,976,482	2,797,661	520,993	1,289,456	1,810,449	300,186	687,026	987,212
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	157,501	157,501	0	102,754	102,754	0	54,747	54,747
1	547000	Fuel	0	9,607,532	9,607,532	0	6,267,954	6,267,954	0	3,339,578	3,339,578
1	548000	Generation Expense	0	219,554	219,554	0	143,237	143,237	0	76,317	76,317
1	549000	Miscellaneous Other Power Generation Expense	0	44,579	44,579	0	29,083	29,083	0	15,496	15,496
1	550000	Rent	0	(2,819)	(2,819)	0	(1,839)	(1,839)	0	(980)	(980)
MAINTENANCE											
1	551000	Supervision & Engineering	0	98,245	98,245	0	64,095	64,095	0	34,150	34,150
1	552000	Structures	0	30	30	0	20	20	0	10	10
1	553000	Generating & Electric Equipment	0	92,998	92,998	0	60,672	60,672	0	32,326	32,326
1	554000	Miscellaneous Other Power Generation Plant	0	14,336	14,336	0	9,353	9,353	0	4,983	4,983
TOTAL OTHER POWER GENERATION EXP			0	10,231,956	10,231,956	0	6,675,329	6,675,329	0	3,556,627	3,556,627
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,520,956	19,915,640	21,436,596	0	12,992,964	12,992,964	1,520,956	6,922,676	8,443,632
1	556000	System Control & Load Dispatching	0	103,453	103,453	0	67,493	67,493	0	35,960	35,960
E-557	557XXX	Other Expense	(1,069,079)	7,183,890	6,114,811	(355,230)	4,686,770	4,331,540	(713,849)	2,497,120	1,783,271
TOTAL OTHER POWER SUPPLY EXPENSE			451,877	27,202,983	27,654,860	(355,230)	17,747,227	17,391,997	807,107	9,455,756	10,262,863
TOTAL PRODUCTION OPERATING EXP			1,273,056	43,729,228	45,002,284	165,763	28,528,948	28,694,711	1,107,293	15,200,280	16,307,573



<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	E-OPS-IA
For Month Ended October 31, 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>TRANSMISSION OPERATING EXPENSE:</b>									
		<b>OPERATION</b>									
1	560000	Supervision & Engineering	0	217,980	217,980	0	142,210	142,210	0	75,770	75,770
1	561000	Load Dispatching	0	175,984	175,984	0	114,812	114,812	0	61,172	61,172
1	562000	Station Expense	0	33,307	33,307	0	21,729	21,729	0	11,578	11,578
1	563000	Overhead Line Expense	0	7,922	7,922	0	5,168	5,168	0	2,754	2,754
1	565000	Transmission of Electricity by Others	0	1,488,098	1,488,098	0	970,835	970,835	0	517,263	517,263
1	566000	Miscellaneous Transmission Expense	0	150,200	150,200	0	97,990	97,990	0	52,210	52,210
1	567000	Rent	0	8,439	8,439	0	5,506	5,506	0	2,933	2,933
		<b>MAINTENANCE</b>									
1	568000	Supervision & Engineering	0	550,667	550,667	0	359,255	359,255	0	191,412	191,412
1	569000	Structures	(28,342)	26,693	(1,649)	(13,699)	17,415	3,716	(14,643)	9,278	(5,365)
1	570000	Station Equipment	11,460	86,029	97,489	11,460	56,125	67,585	0	29,904	29,904
1	571000	Overhead Lines	15,576	209,038	224,614	0	136,376	136,376	15,576	72,662	88,238
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	4,465	4,465	0	2,913	2,913	0	1,552	1,552
		<b>TOTAL TRANSMISSION OPERATING EXP</b>	<b>(1,306)</b>	<b>2,958,822</b>	<b>2,957,516</b>	<b>(2,239)</b>	<b>1,930,334</b>	<b>1,928,095</b>	<b>933</b>	<b>1,028,488</b>	<b>1,029,421</b>
E-DEPX		Depreciation Expense-Production	0	2,391,265	2,391,265	0	1,560,061	1,560,061	0	831,204	831,204
E-DEPX		Depreciation Expense-Transmission	0	901,208	901,208	0	587,948	587,948	0	313,260	313,260
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	85,701	85,701	0	55,911	55,911	0	29,790	29,790
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(15,881)	0	(15,881)	15,881	0	15,881
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	113,333	0	113,333	113,333	0	113,333	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,874	11,796	0	5,793	5,793
1	407325	Amortization of CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407335	Amortization of ID DSIT	28,284	0	28,284	0	0	0	28,284	0	28,284
99	407350	Amortization of WA Renewable Energy Credits	104,368	0	104,368	104,368	0	104,368	0	0	0
99	407351	Amortization of CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	407360	Amortization of CS2 & COLSTRIP O&M	(6,776)	0	(6,776)	(10,755)	0	(10,755)	3,979	0	3,979
99	407362	Amortization of LiDAR O&M	53,333	0	53,333	53,333	0	53,333	0	0	0
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
1	407382	Amortization of CDA Settlement - Allocated	0	77,693	77,693	0	50,687	50,687	0	27,006	27,006
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407395	Optional Renewable Power Revenue Offset	19,257	0	19,257	14,751	0	14,751	4,506	0	4,506
99	407400	Amortization of CCX Credits	0	0	0	0	0	0	0	0	0
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
99	407420	Amortization of CS2 Levelized Return	37,000	0	37,000	0	0	0	37,000	0	37,000
99	407422	Amortization of Spokane River Relicense	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(839,617)	0	(839,617)	(577,333)	0	(577,333)	(262,284)	0	(262,284)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(303,166)	0	(303,166)	(168,342)	0	(168,342)	(134,824)	0	(134,824)
99	407462	Amortization of Deferred LiDAR O&M	(314,250)	0	(314,250)	(314,250)	0	(314,250)	0	0	0
99	407482	Amortization of CDA Settlement	0	0	0	0	0	0	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(457)	(457)	0	(244)	(244)
99	407496	Def Palouse Wind & Thornton Sw St	(12,037)	0	(12,037)	(12,037)	0	(12,037)	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,293,785	1,293,785	0	844,066	844,066	0	449,719	449,719
		<b>TOTAL P/T DEPR/AMRT/NON-FIT TAXES</b>	<b>(855,728)</b>	<b>4,765,618</b>	<b>3,909,890</b>	<b>(571,059)</b>	<b>3,109,090</b>	<b>2,538,031</b>	<b>(284,669)</b>	<b>1,656,528</b>	<b>1,371,859</b>
		<b>TOTAL PRODUCTION &amp; TRANSMISSION EXPEN</b>	<b>416,022</b>	<b>51,453,668</b>	<b>51,869,690</b>	<b>(407,535)</b>	<b>33,568,372</b>	<b>33,160,837</b>	<b>823,557</b>	<b>17,885,296</b>	<b>18,708,853</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	E-OPS-1A
For Month Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	3,364	187,296	190,660	17,824	133,432	151,256	(14,460)	53,864	39,404
3	582000	Station Expense	48,916	4,819	53,735	25,823	3,433	29,256	23,093	1,386	24,479
3	583000	Overhead Line Expense	250,443	48,161	298,604	184,953	34,310	219,263	65,490	13,851	79,341
3	584000	Underground Line Expense	96,472	0	96,472	55,594	0	55,594	40,878	0	40,878
3	585000	Street Light & Signal System Operation Expense	18,783	0	18,783	3,427	0	3,427	15,356	0	15,356
3	586000	Meter Expense	192,136	17,441	209,577	148,467	12,425	160,892	43,669	5,016	48,685
3	587000	Customer Installations Expense	30,299	11,487	41,786	14,852	8,183	23,035	15,447	3,304	18,751
3	588000	Miscellaneous Distribution Expense	427,541	267,704	695,245	346,367	190,715	537,082	81,174	76,989	158,163
3	589000	Rent	0	19,153	19,153	0	13,645	13,645	0	5,508	5,508
		MAINTENANCE:									
3	590000	Supervision & Engineering	35,027	103,487	138,514	19,105	73,725	92,830	15,922	29,762	45,684
3	591000	Structures	11,038	0	11,038	10,119	0	10,119	919	0	919
3	592000	Station Equipment	62,176	4,280	66,456	46,121	3,049	49,170	16,055	1,231	17,286
3	593000	Overhead Lines	762,671	0	762,671	512,023	0	512,023	250,648	0	250,648
3	594000	Underground Lines	59,655	0	59,655	29,685	0	29,685	29,970	0	29,970
3	595000	Line Transformers	46,883	31,828	78,711	40,130	22,675	62,805	6,753	9,153	15,906
3	596000	Street Light & Signal System Maintenance Exp	66,434	0	66,434	44,750	0	44,750	21,684	0	21,684
3	597000	Meters	3,894	0	3,894	2,001	0	2,001	1,893	0	1,893
3	598000	Miscellaneous Distribution Expense	28,648	17,079	45,727	26,440	12,167	38,607	2,208	4,912	7,120
		TOTAL DISTRIBUTION OPERATING EXP	2,144,380	712,735	2,857,115	1,527,681	507,759	2,035,440	616,699	204,976	821,675
E-DEPX		Depreciation Expense-Distribution	2,681,507	0	2,681,507	1,751,248	0	1,751,248	930,259	0	930,259
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,250	0	2,250	2,250	0	2,250	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	3,109,790	0	3,109,790	2,815,440	0	2,815,440	294,350	0	294,350
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	5,793,547	0	5,793,547	4,568,938	0	4,568,938	1,224,609	0	1,224,609
		TOTAL DISTRIBUTION EXPENSES	7,937,927	712,735	8,650,662	6,096,619	507,759	6,604,378	1,841,308	204,976	2,046,284

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	46,045	46,045	0	30,192	30,192	0	15,853	15,853
2	902000	Meter Reading Expenses	240,386	8,303	248,689	210,070	5,444	215,514	30,316	2,859	33,175
E-903	903XXX	Customer Records & Collection Expenses	137,688	548,321	686,009	88,824	359,540	448,364	48,864	188,781	237,645
2	904000	Uncollectible Accounts	0	156,100	156,100	0	102,356	102,356	0	53,744	53,744
2	905000	Misc Customer Accounts	0	23,118	23,118	0	15,159	15,159	0	7,959	7,959
TOTAL CUSTOMER ACCOUNTS EXPENSES			378,074	781,887	1,159,961	298,894	512,691	811,585	79,180	269,196	348,376
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,399,996	52,573	1,452,569	1,090,810	34,473	1,125,283	309,186	18,100	327,286
2	909000	Advertising	2,438	65,280	67,718	0	42,805	42,805	2,438	22,475	24,913
2	910000	Misc Customer Service & Info Exp	0	32,213	32,213	0	21,122	21,122	0	11,091	11,091
TOTAL CUSTOMER SERVICE & INFO EXP			1,402,434	150,066	1,552,500	1,090,810	98,400	1,189,210	311,624	51,666	363,290
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	52,929	2,492,879	2,545,808	42,814	1,670,952	1,713,766	10,115	821,927	832,042
4	921000	Office Supplies & Expenses	4,994	401,731	406,725	4,994	269,276	274,270	0	132,455	132,455
4	922000	Admin Exp Transferred--Credit	0	(5,758)	(5,758)	0	(3,860)	(3,860)	0	(1,898)	(1,898)
4	923000	Outside Services Employed	8,434	797,717	806,151	8,434	534,702	543,136	0	263,015	263,015
4	924000	Property Insurance Premium	0	122,580	122,580	0	82,164	82,164	0	40,416	40,416
4	925XXX	Injuries and Damages	0	256,930	256,930	0	172,218	172,218	0	84,712	84,712
4	926XXX	Employee Pensions and Benefits	28,280	97,605	125,885	20,881	65,424	86,305	7,399	32,181	39,580
4	927000	Franchise Requirements	479	0	479	0	0	0	479	0	479
1	928000	Regulatory Commission Expenses	318,433	291,940	610,373	256,692	190,462	447,154	61,741	101,478	163,219
4	930000	Miscellaneous General Expenses	25,586	117,271	142,857	18,399	78,606	97,005	7,187	38,665	45,852
4	931000	Rents	2,726	96,667	99,393	1,920	64,795	66,715	806	31,872	32,678
4	935000	Maintenance of General Plant	22,622	481,839	504,461	(9,298)	322,972	313,674	31,920	158,867	190,787
TOTAL ADMIN & GEN OPERATING EXP			464,483	5,151,401	5,615,884	344,836	3,447,711	3,792,547	119,647	1,703,690	1,823,337

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Month Ended October 31, 2012  
Average of Monthly Averages Basis

Report ID:  
E-OPS-1A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	160,292	911,168	1,071,460	107,734	610,746	718,480	52,558	300,422	352,980
E-AMTX		Amortization Expense-General Plant - 303000	0	638	638	0	416	416	0	222	222
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	34,119	529,533	563,652	33,723	354,941	388,664	396	174,592	174,988
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,556	2,556	0	1,714	1,714	0	842	842
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>194,411</b>	<b>1,443,895</b>	<b>1,638,306</b>	<b>141,457</b>	<b>967,817</b>	<b>1,109,274</b>	<b>52,954</b>	<b>476,078</b>	<b>529,032</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>658,894</b>	<b>6,595,296</b>	<b>7,254,190</b>	<b>486,293</b>	<b>4,415,528</b>	<b>4,901,821</b>	<b>172,601</b>	<b>2,179,768</b>	<b>2,352,369</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>10,793,351</b>	<b>59,693,652</b>	<b>70,487,003</b>	<b>7,565,081</b>	<b>39,102,750</b>	<b>46,667,831</b>	<b>3,228,270</b>	<b>20,590,902</b>	<b>23,819,172</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>9,971,459</b>			<b>6,092,325</b>			<b>3,879,134</b>
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(6,622,929)			(4,454,664)			(2,168,265)
E-FIT		DEFERRED FEDERAL INCOME TAX			961,140			513,590			447,550
E-FIT		AMORTIZED ITC - NOXON			(14,738)			(9,615)			(5,123)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>15,647,986</b>			<b>10,043,014</b>			<b>5,604,972</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.571%	34.429%
E-ALL	3	Direct Distribution Operating Expense	100.000%	71.241%	28.759%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	E-555-1A
For Month Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	13,518,287	13,518,287	0	8,819,330	8,819,330	0	4,698,957	4,698,957
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	1,520,956	0	1,520,956	0	0	0	1,520,956	0	1,520,956
1	555550	Non Monetary - Exchange Power	0	(57,286)	(57,286)	0	(37,373)	(37,373)	0	(19,913)	(19,913)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	6,405,608	6,405,608	0	4,179,019	4,179,019	0	2,226,589	2,226,589
1	555710	Intercompany Purchase	0	49,031	49,031	0	31,988	31,988	0	17,043	17,043
<b>TOTAL ACCOUNT 555</b>			<b>1,520,956</b>	<b>19,915,640</b>	<b>21,436,596</b>	<b>0</b>	<b>12,992,964</b>	<b>12,992,964</b>	<b>1,520,956</b>	<b>6,922,676</b>	<b>8,443,632</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES**  
 For Month Ended October 31, 2012  
 Average of Monthly Averages Basis

Report ID:  
 E-557-1A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	493,680	493,680	0	322,077	322,077	0	171,603	171,603
1	557010	Other Power Supply Expense - Financial	0	788,536	788,536	0	514,441	514,441	0	274,095	274,095
1	557150	Fuel - Economic Dispatch	0	1,496,346	1,496,346	0	976,216	976,216	0	520,130	520,130
1	557160	Power Supply Expense - Miscellaneous	0	96,160	96,160	0	62,735	62,735	0	33,425	33,425
99	557161	Unbilled Add-Ons	(246,254)	0	(246,254)	0	0	0	(246,254)	0	(246,254)
1	557170	Broker Fees - Power	0	79,496	79,496	0	51,863	51,863	0	27,633	27,633
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	(433,522)	0	(433,522)	(433,522)	0	(433,522)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	36,834	0	36,834	36,834	0	36,834	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(469,122)	0	(469,122)	0	0	0	(469,122)	0	(469,122)
99	557390	Idaho PCA Amortization	(25,240)	0	(25,240)	0	0	0	(25,240)	0	(25,240)
1	557395	Optional Renewable Power Expense Offset	0	(10,226)	(10,226)	0	(6,671)	(6,671)	0	(3,555)	(3,555)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	4,239,898	4,239,898	0	2,766,109	2,766,109	0	1,473,789	1,473,789
<b>TOTAL ACCOUNT 557</b>			<b>(1,069,079)</b>	<b>7,183,890</b>	<b>6,114,811</b>	<b>(355,230)</b>	<b>4,686,770</b>	<b>4,331,540</b>	<b>(713,849)</b>	<b>2,497,120</b>	<b>1,783,271</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-1A
For Month Ended October 31, 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	903000	Customer Records and Collections	137,688	548,321	686,009	88,824	359,540	448,364	48,864	188,781	237,645
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 903	137,688	548,321	686,009	88,824	359,540	448,364	48,864	188,781	237,645

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.571%	34.429%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.771%	35.229%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-1A</b>
For Month Ended October 31, 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	30,847	52,573	83,420	26,735	34,473	61,208	4,112	18,100	22,212
99	908600	Public Purpose Tariff Rider Expense Offset	1,345,249	0	1,345,249	897,213	0	897,213	448,036	0	448,036
99	908610	Limited Income Tax Refund Program	86,202	0	86,202	86,202	0	86,202	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(62,302)	0	(62,302)	80,660	0	80,660	(142,962)	0	(142,962)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>1,399,996</b>	<b>52,573</b>	<b>1,452,569</b>	<b>1,090,810</b>	<b>34,473</b>	<b>1,125,283</b>	<b>309,186</b>	<b>18,100</b>	<b>327,286</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.571%	34.429%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: E-INT-1A
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Month Ended October 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	<b>Debt</b>			
1	Capital Structure - Debt Ratio		52.56%	52.56%
2	Cost of Debt		5.701%	5.824%
	Total Weighted Cost		2.996%	3.061%
E-APL	Net Rate Base	1,794,192,876	1,168,203,785	625,989,091
	Interest Deduction for FIT Calculation	54,160,911	34,999,385	19,161,526
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID: E-FIT-1A	AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES					
For Month Ended October 31, 2012					
Average of Monthly Averages Basis					
Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	80,458,462	52,760,156	27,698,306	
E-OPS	Less: Operating & Maintenance Expense	59,145,260	38,451,588	20,693,672	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	6,938,168	4,556,737	2,381,431	
E-OTX	Less: Taxes Other than FIT	4,403,575	3,659,506	744,069	
	Net Operating Income Before FIT	9,971,459	6,092,325	3,879,134	
E-INT	Less: Monthly Interest Expense	4,513,409	2,916,615	1,596,794	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(15,881)	15,881	
E-SCM	Plus: Schedule M Adjustments	(24,355,713)	(15,902,898)	(8,452,815)	
	Taxable Net Operating Income	(18,897,663)	(12,711,307)	(6,186,356)	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	(6,614,182)	(4,448,957)	(2,165,225)	
1	Production Tax Credit	(8,747)	(5,707)	(3,040)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	(6,622,929)	(4,454,664)	(2,168,265)	
E-DTE	Deferred FIT	961,140	513,590	447,550	
1	411400 Amortized Investment Tax Credit - Noxon	(14,738)	(9,615)	(5,123)	
	Total Net FIT/Deferred FIT	(5,676,527)	(3,950,689)	(1,725,838)	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX/AMTX	Book Depreciation & Amortization	2,878,168	4,822,069	7,700,237	1,894,955	3,171,737	5,066,692	983,213	1,650,332	2,633,545
12	997001 Contributions In Aid of Construction	0	579,263	579,263	0	375,194	375,194	0	204,069	204,069
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
	997003 Salvage	0	0	0	0	0	0	0	0	0
12	997004 Boulder Park Write Off	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
99	997005 FAS106 Current Retiree Medical Accrual	0	339,562	339,562	0	227,605	227,605	0	111,957	111,957
4	997007 Idaho PCA	(494,362)	0	(494,362)	0	0	0	(494,362)	0	(494,362)
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,839)	(1,839)	0	(980)	(980)
99	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,839)	(1,839)	0	(980)	(980)
4	997015 Airplane Lease Payments	0	32,238	32,238	0	21,609	21,609	0	10,629	10,629
12	997016 Redemption Expense Amortization	0	117,499	117,499	0	76,105	76,105	0	41,394	41,394
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	204,169	0	204,169	0	0	0
99	997018 DSM Tariff Rider	(1,543,857)	0	(1,543,857)	(1,048,039)	0	(1,048,039)	(495,818)	0	(495,818)
1	997019 CSS Temporary Service Fees	30,047	0	30,047	6,300	0	6,300	23,747	0	23,747
4	997020 FAS87 Current Pension Accrual	0	(20,393,613)	(20,393,613)	0	(13,669,635)	(13,669,635)	0	(6,723,978)	(6,723,978)
99	997021 Wartsilla Generators Amortization	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
99	997029 FAS106 Post Retirement Benefits	28,280	0	28,280	20,881	0	20,881	7,399	0	7,399
12	997032 Interest Rate Swaps	0	73,933	73,933	0	47,887	47,887	0	26,046	26,046
99	997033 BPA Residential Exchange	107,228	0	107,228	69,887	0	69,887	37,341	0	37,341
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax	0	(31,793)	(31,793)	0	(20,742)	(20,742)	0	(11,051)	(11,051)
99	997043 Washington Deferred Power Costs	(433,522)	0	(433,522)	(433,522)	0	(433,522)	0	0	0
1	997044 Non-Monetary Power Costs	0	(57,286)	(57,286)	0	(37,373)	(37,373)	0	(19,913)	(19,913)
1	997045 Section 199 Manufacturing Deduction	0	(246,472)	(246,472)	0	(160,798)	(160,798)	0	(85,674)	(85,674)
4	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	22,223	0	22,223	0	0	0	22,223	0	22,223
12	997048 AFUDC	0	(176,399)	(176,399)	0	(114,255)	(114,255)	0	(62,144)	(62,144)
11	997049 Tax Depreciation	0	(10,321,231)	(10,321,231)	0	(6,760,716)	(6,760,716)	0	(3,560,515)	(3,560,515)
99	997050 CS2 Levelized Return	37,000	0	37,000	0	0	0	37,000	0	37,000
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
4	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997053 Renewable Energy Cert Fees	0	12,500	12,500	0	8,379	8,379	0	4,121	4,121
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended October 31, 2012	
Average of Monthly Averages Basis	

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061 CDA Fund Settlement	34,255	16,667	50,922	922	10,874	11,796	33,333	5,793	39,126
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	15,258	77,693	92,951	12,677	50,687	63,364	2,581	27,006	29,587
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	(186,957)	0	(186,957)	42,087	0	42,087	(229,044)	0	(229,044)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	113,333	0	113,333	113,333	0	113,333	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,734	108,734	0	57,933	57,933
1	997073 DSIT Amortization - ID	(150,796)	0	(150,796)	0	0	0	(150,796)	0	(150,796)
11	997080 Book Transportation Depreciation	0	91,766	91,766	0	60,109	60,109	0	31,657	31,657
1	997081 Deferred Compensation	0	232,775	232,775	0	156,027	156,027	0	76,748	76,748
1	997082 Meal Disallowances	0	37,928	37,928	0	25,423	25,423	0	12,505	12,505
1	997083 Paid Time Off	0	69,610	69,610	0	46,659	46,659	0	22,951	22,951
2	997084 Customer Uncollectibles	0	25,135	25,135	0	16,481	16,481	0	8,654	8,654
99	997088 Deferred O&M Colstrip & CS2	(309,942)	0	(309,942)	(179,097)	0	(179,097)	(130,845)	0	(130,845)
99	997089 CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	997091 LIDAR O&M Reg Def DFIT	(260,917)	0	(260,917)	(260,917)	0	(260,917)	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0	0	0	0
99	997093 EWEB Renewable Energy Credits	(89,236)	0	(89,236)	(89,236)	0	(89,236)	0	0	0
99	997094 Palouse Wind & Thornton	24,797	0	24,797	24,797	0	24,797	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	178,595	(24,534,308)	(24,355,713)	458,950	(16,361,848)	(15,902,898)	(280,355)	(8,172,460)	(8,452,815)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.571%	34.429%
E-ALL	3	Direct Distribution Operating Expense	100.000%	71.241%	28.759%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.782%	36.218%
E-ALL	11	Book Depreciation	100.000%	65.503%	34.497%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.771%	35.229%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-1A</b>
For Month Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	76,554	76,554	0	51,054	51,054	0	25,500	25,500
99	410100	Deferred Federal Income Tax Expense - Washington	811,239	0	811,239	811,239	0	811,239	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	485,699	0	485,699	0	0	0	485,699	0	485,699
	410100	Total	1,296,938	76,554	1,373,492	811,239	51,054	862,293	485,699	25,500	511,199
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(120,610)	(120,610)	0	(80,435)	(80,435)	0	(40,175)	(40,175)
99	411100	Deferred Federal Income Tax Expense - Washington	(268,268)	0	(268,268)	(268,268)	0	(268,268)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(23,474)	0	(23,474)	0	0	0	(23,474)	0	(23,474)
	411100	Total	(291,742)	(120,610)	(412,352)	(268,268)	(80,435)	(348,703)	(23,474)	(40,175)	(63,649)
Total Deferred Federal Income Tax Expense			1,005,196	(44,056)	961,140	542,971	(29,381)	513,590	462,225	(14,675)	447,550

E-ALL	14	Net Allocated Schedule M's	100.000%	66.690%	33.310%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	111,925	111,925	0	73,020	73,020	0	38,905	38,905
1	408150	R&P Property Tax--Production	0	1,015,805	1,015,805	0	662,711	662,711	0	353,094	353,094
1	408180	R&P Property Tax--Transmission	0	347,993	347,993	0	227,031	227,031	0	120,962	120,962
1	409100	State Income Tax--Montana & Oregon	0	(181,938)	(181,938)	0	(118,696)	(118,696)	0	(63,242)	(63,242)
TOTAL PRODUCTION & TRANSMISSION			0	1,293,785	1,293,785	0	844,066	844,066	0	449,719	449,719
DISTRIBUTION											
99	408110	State Excise Tax	1,234,265	0	1,234,265	1,234,265	0	1,234,265	0	0	0
99	408120	Municipal Occupation & License Tax	1,460,853	0	1,460,853	1,227,316	0	1,227,316	233,537	0	233,537
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	560,197	0	560,197	353,859	0	353,859	206,338	0	206,338
99	409100	State Income Tax--Idaho	(145,525)	0	(145,525)	0	0	0	(145,525)	0	(145,525)
TOTAL DISTRIBUTION			3,109,790	0	3,109,790	2,815,440	0	2,815,440	294,350	0	294,350
TOTAL TAXES OTHER THAN FIT			3,109,790	1,293,785	4,403,575	2,815,440	844,066	3,659,506	294,350	449,719	744,069

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
For Month Ended October 31, 2012  
Average of Monthly Averages Basis

Report ID:  
E-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	9,391,667	9,391,667	0	6,127,124	6,127,124	0	3,264,543	3,264,543
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,304,800	1,304,800	0	695,200	695,200
1	182381	CDA Settlement	0	38,448,455	38,448,455	0	25,083,772	25,083,772	0	13,364,683	13,364,683
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,737,710	29,340,414	0	15,311,508	15,311,508
1	303000	Misc Intangible Plant- (C-IPL)	153,179	2,041,168	2,194,347	153,179	1,331,658	1,484,837	0	709,510	709,510
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,026,801	30,324,862	32,351,663	2,003,277	20,326,452	22,329,729	23,524	9,998,410	10,021,934
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,161,485	2,161,485	0	1,448,822	1,448,822	0	712,663	712,663
		TOTAL INTANGIBLE PLANT	2,782,684	128,416,855	131,199,539	2,759,160	84,360,338	87,119,498	23,524	44,056,517	44,080,041
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	2,230,395	2,230,395	0	1,455,110	1,455,110	0	775,285	775,285
1	311XXX	Structures & Improvements	0	126,012,828	126,012,828	0	82,210,769	82,210,769	0	43,802,059	43,802,059
1	312000	Boiler Plant	0	170,090,786	170,090,786	0	110,967,229	110,967,229	0	59,123,557	59,123,557
1	313000	Generators	0	6,770	6,770	0	4,417	4,417	0	2,353	2,353
1	314000	Turbogenerator Units	0	51,955,993	51,955,993	0	33,896,090	33,896,090	0	18,059,903	18,059,903
1	315000	Accessory Electric Equipment	0	26,790,645	26,790,645	0	17,478,217	17,478,217	0	9,312,428	9,312,428
1	316000	Miscellaneous Power Plant Equipment	0	15,842,693	15,842,693	0	10,335,773	10,335,773	0	5,506,920	5,506,920
		TOTAL STEAM PRODUCTION PLANT	0	392,930,110	392,930,110	0	256,347,605	256,347,605	0	136,582,505	136,582,505
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	57,090,981	57,090,981	0	37,246,156	37,246,156	0	19,844,825	19,844,825
1	331XXX	Structures & Improvements	0	43,939,784	43,939,784	0	28,666,315	28,666,315	0	15,273,469	15,273,469
1	332XXX	Reservoirs, Dams, & Waterways	0	123,796,897	123,796,897	0	80,765,096	80,765,096	0	43,031,801	43,031,801
1	333000	Waterwheels, Turbines, & Generators	0	163,043,236	163,043,236	0	106,369,407	106,369,407	0	56,673,829	56,673,829
1	334000	Accessory Electric Equipment	0	34,010,881	34,010,881	0	22,188,699	22,188,699	0	11,822,182	11,822,182
1	335XXX	Miscellaneous Power Plant Equipment	0	8,122,951	8,122,951	0	5,299,413	5,299,413	0	2,823,538	2,823,538
1	336000	Roads, Railroads, & Bridges	0	2,020,756	2,020,756	0	1,318,341	1,318,341	0	702,415	702,415
		TOTAL HYDRAULIC PRODUCTION PLANT	0	432,025,486	432,025,486	0	281,853,427	281,853,427	0	150,172,059	150,172,059
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,167	905,167	0	590,531	590,531	0	314,636	314,636
1	341000	Structures & Improvements	0	16,512,382	16,512,382	0	10,772,678	10,772,678	0	5,739,704	5,739,704
1	342000	Fuel Holders, Producers, & Accessories	0	21,168,895	21,168,895	0	13,810,587	13,810,587	0	7,358,308	7,358,308
1	343000	Prime Movers	0	21,861,047	21,861,047	0	14,262,147	14,262,147	0	7,598,900	7,598,900
1	344000	Generators	0	203,496,641	203,496,641	0	132,761,209	132,761,209	0	70,735,432	70,735,432
1	344010	Generators - Solar	0	149,250	149,250	0	97,371	97,371	0	51,879	51,879
1	345000	Accessory Electric Equipment	0	17,081,275	17,081,275	0	11,143,824	11,143,824	0	5,937,451	5,937,451
1	345010	Accessory Electric Equipment - Solar	0	33,048	33,048	0	21,561	21,561	0	11,487	11,487
1	346000	Miscellaneous Power Plant Equipment	0	1,714,629	1,714,629	0	1,118,624	1,118,624	0	596,005	596,005
		TOTAL OTHER PRODUCTION PLANT	0	282,922,334	282,922,334	0	184,578,532	184,578,532	0	98,343,802	98,343,802
		TOTAL PRODUCTION PLANT	0	1,107,877,930	1,107,877,930	0	722,779,564	722,779,564	0	385,098,366	385,098,366

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
For Month Ended October 31, 2012  
Average of Monthly Averages Basis

Report ID:  
E-PLT-1A

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	19,335,500	19,335,500	0	12,614,480	12,614,480	0	6,721,020	6,721,020
1	352XXX	Structures & Improvements	0	16,894,992	16,894,992	0	11,022,293	11,022,293	0	5,872,699	5,872,699
1	353000	Station Equipment	0	208,600,290	208,600,290	0	136,090,829	136,090,829	0	72,509,461	72,509,461
1	354000	Towers & Fixtures	0	17,122,624	17,122,624	0	11,170,800	11,170,800	0	5,951,824	5,951,824
1	355000	Poles & Fixtures	0	148,310,854	148,310,854	0	96,758,001	96,758,001	0	51,552,853	51,552,853
1	356000	Overhead Conductors & Devices	0	113,144,569	113,144,569	0	73,815,517	73,815,517	0	39,329,052	39,329,052
1	357000	Underground Conduit	0	2,605,487	2,605,487	0	1,699,820	1,699,820	0	905,667	905,667
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,520,139	1,520,139	0	809,933	809,933
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,221,453	1,221,453	0	650,793	650,793
<b>TOTAL TRANSMISSION PLANT</b>			<b>0</b>	<b>530,216,634</b>	<b>530,216,634</b>	<b>0</b>	<b>345,913,332</b>	<b>345,913,332</b>	<b>0</b>	<b>184,303,302</b>	<b>184,303,302</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	1,862,744	0	1,862,744	160,933	0	160,933	1,701,811	0	1,701,811
99	361000	Structures & Improvements	17,693,098	0	17,693,098	12,491,225	0	12,491,225	5,201,873	0	5,201,873
99	362000	Station Equipment	107,058,244	0	107,058,244	69,917,547	0	69,917,547	37,140,697	0	37,140,697
99	364000	Poles, Towers, & Fixtures	255,887,045	0	255,887,045	157,499,250	0	157,499,250	98,387,795	0	98,387,795
99	365000	Overhead Conductors & Devices	171,943,068	0	171,943,068	106,801,863	0	106,801,863	65,141,205	0	65,141,205
99	366000	Underground Conduit	84,552,378	0	84,552,378	52,975,022	0	52,975,022	31,577,356	0	31,577,356
99	367000	Underground Conductors & Devices	139,494,483	0	139,494,483	89,368,018	0	89,368,018	50,126,465	0	50,126,465
99	368000	Line Transformers	197,117,446	0	197,117,446	131,221,891	0	131,221,891	65,895,555	0	65,895,555
99	369XXX	Services	127,133,888	0	127,133,888	79,955,614	0	79,955,614	47,178,274	0	47,178,274
99	370000	Meters	47,927,005	0	47,927,005	26,904,865	0	26,904,865	21,022,140	0	21,022,140
99	373XXX	Street Light & Signal Systems	35,668,995	0	35,668,995	21,455,714	0	21,455,714	14,213,281	0	14,213,281
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,190,923,025</b>	<b>0</b>	<b>1,190,923,025</b>	<b>752,092,880</b>	<b>0</b>	<b>752,092,880</b>	<b>438,830,145</b>	<b>0</b>	<b>438,830,145</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,076,471	3,095,087	4,171,558	370,266	2,074,606	2,444,872	706,205	1,020,481	1,726,686
4	390XXX	Structures & Improvements	11,909,568	51,483,104	63,392,672	5,754,420	34,508,610	40,263,030	6,155,148	16,974,494	23,129,642
4	391XXX	Office Furniture & Equipment	2,664,805	37,498,982	40,163,787	2,650,156	25,135,193	27,785,349	14,649	12,363,789	12,378,438
4	392XXX	Transportation Equipment	12,658,842	8,268,714	20,927,556	9,185,930	5,542,436	14,728,366	3,472,912	2,726,278	6,199,190
4	393000	Stores Equipment	286,235	1,702,610	1,988,845	123,355	1,141,242	1,264,597	162,880	561,368	724,248
4	394000	Tools, Shop & Garage Equipment	1,557,875	6,584,651	8,142,526	1,179,903	4,413,626	5,593,529	377,972	2,171,025	2,548,997
4	395000	Laboratory Equipment	283,910	1,174,543	1,458,453	185,439	787,284	972,723	98,471	387,259	485,730
4	396XXX	Power Operated Equipment	27,860,952	10,245,494	38,106,446	17,035,740	6,867,452	23,903,192	10,825,212	3,378,042	14,203,254
4	397XXX	Communications Equipment	14,932,471	50,673,161	65,605,632	8,902,723	33,965,713	42,868,436	6,029,748	16,707,448	22,737,196
4	398000	Miscellaneous Equipment	2,371	313,220	315,591	31	209,948	209,979	2,340	103,272	105,612
<b>TOTAL GENERAL PLANT</b>			<b>73,233,500</b>	<b>171,039,566</b>	<b>244,273,066</b>	<b>45,387,963</b>	<b>114,646,110</b>	<b>160,034,073</b>	<b>27,845,537</b>	<b>56,393,456</b>	<b>84,238,993</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,266,939,209</b>	<b>1,937,550,985</b>	<b>3,204,490,194</b>	<b>800,240,003</b>	<b>1,267,699,344</b>	<b>2,067,939,347</b>	<b>466,699,206</b>	<b>669,851,641</b>	<b>1,136,550,847</b>



RESULTS OF OPERATIONS  
 ELECTRIC UTILITY PLANT  
 For Month Ended October 31, 2012  
 Average of Monthly Averages Basis

Report ID:  
 E-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ACCUMULATED DEPRECIATION</b>											
E-ADEP		Steam Production Plant	0	(277,375,575)	(277,375,575)	0	(180,959,825)	(180,959,825)	0	(96,415,750)	(96,415,750)
E-ADEP		Hydro Production Plant	0	(114,017,684)	(114,017,684)	0	(74,385,137)	(74,385,137)	0	(39,632,547)	(39,632,547)
E-ADEP		Other Production Plant	0	(77,791,003)	(77,791,003)	0	(50,750,850)	(50,750,850)	0	(27,040,153)	(27,040,153)
E-ADEP		Transmission Plant	0	(181,780,472)	(181,780,472)	0	(118,593,580)	(118,593,580)	0	(63,186,892)	(63,186,892)
E-ADEP		Distribution Plant	(366,119,656)	0	(366,119,656)	(226,014,964)	0	(226,014,964)	(140,104,692)	0	(140,104,692)
E-ADEP		General Plant	(21,121,642)	(62,304,145)	(83,425,787)	(12,079,663)	(41,761,845)	(53,841,508)	(9,041,979)	(20,542,300)	(29,584,279)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(387,241,298)</b>	<b>(713,268,879)</b>	<b>(1,100,510,177)</b>	<b>(238,094,627)</b>	<b>(466,451,237)</b>	<b>(704,545,864)</b>	<b>(149,146,671)</b>	<b>(246,817,642)</b>	<b>(395,964,313)</b>
<b>ACCUMULATED AMORTIZATION</b>											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(6,722,960)	(6,722,960)	0	(4,386,059)	(4,386,059)	0	(2,336,901)	(2,336,901)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(89,496)	0	(89,496)	(89,496)	0	(89,496)	0	0	0
E-AAAMT		General Plant - 303000	0	(36,260)	(36,260)	0	(23,656)	(23,656)	0	(12,604)	(12,604)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(385,981)	(16,887,082)	(17,273,063)	(383,224)	(11,319,242)	(11,702,466)	(2,757)	(5,567,840)	(5,570,597)
E-AAAMT		General Plant - 390200, 396200	(120,801)	(152,735)	(273,536)	(117,232)	(102,376)	(219,608)	(3,569)	(50,359)	(53,928)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(596,278)</b>	<b>(23,799,037)</b>	<b>(24,395,315)</b>	<b>(589,952)</b>	<b>(15,831,333)</b>	<b>(16,421,285)</b>	<b>(6,326)</b>	<b>(7,967,704)</b>	<b>(7,974,030)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(387,837,576)</b>	<b>(737,067,916)</b>	<b>(1,124,905,492)</b>	<b>(238,684,579)</b>	<b>(482,282,570)</b>	<b>(720,967,149)</b>	<b>(149,152,997)</b>	<b>(254,785,346)</b>	<b>(403,938,343)</b>
		<b>NET ELECTRIC UTILITY PLANT before DFIT</b>	<b>879,101,633</b>	<b>1,200,483,069</b>	<b>2,079,584,702</b>	<b>561,555,424</b>	<b>785,416,774</b>	<b>1,346,972,198</b>	<b>317,546,209</b>	<b>415,066,295</b>	<b>732,612,504</b>
<b>ACCUMULATED DFIT</b>											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(374,903)	(374,903)	0	(244,587)	(244,587)	0	(130,316)	(130,316)
12		ADFIT - Electric Plant In Service (282900)	0	(278,727,213)	(278,727,213)	0	(180,534,403)	(180,534,403)	0	(98,192,810)	(98,192,810)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(26,994,766)	(26,994,766)	0	(18,094,322)	(18,094,322)	0	(8,900,444)	(8,900,444)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(251,812)	(251,812)	0	(168,787)	(168,787)	0	(83,025)	(83,025)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,287,083)	(3,287,083)	0	(2,144,493)	(2,144,493)	0	(1,142,590)	(1,142,590)
1		ADFIT - CDA IPA Fund Deposit (283325)	0	(700,000)	(700,000)	0	(456,680)	(456,680)	0	(243,320)	(243,320)
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(13,456,959)	(13,456,959)	0	(8,779,320)	(8,779,320)	0	(4,677,639)	(4,677,639)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,688,303)	(4,688,303)	0	(3,036,661)	(3,036,661)	0	(1,651,642)	(1,651,642)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(328,481,039)</b>	<b>(328,481,039)</b>	<b>0</b>	<b>(213,459,253)</b>	<b>(213,459,253)</b>	<b>0</b>	<b>(115,021,786)</b>	<b>(115,021,786)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>879,101,633</b>	<b>872,002,030</b>	<b>1,751,103,663</b>	<b>561,555,424</b>	<b>571,957,521</b>	<b>1,133,512,945</b>	<b>317,546,209</b>	<b>300,044,509</b>	<b>617,590,718</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.771%	35.229%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Month Ended October 31, 2012  
Average of Monthly Averages Basis

Report ID:  
**E-APL-1A**

**AVIATION UTILITIES**

***** SYSTEM *****				***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	879,101,633	872,002,030	1,751,103,663	561,555,424	571,957,521	1,133,512,945	317,546,209	300,044,509	617,590,718
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	0	0	0	(1,053,105)	0	(1,053,105)	1,053,105	0	1,053,105
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(2,554,584)	0	(2,554,584)	(818,700)	0	(818,700)	(1,735,884)	0	(1,735,884)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	6,867,873	0	6,867,873	4,409,199	0	4,409,199	2,458,674	0	2,458,674
99	ADFIT - Kettle Falls Disallowed (190420)	343,185	0	343,185	343,185	0	343,185	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,093,801	0	1,093,801	0	0	0	1,093,801	0	1,093,801
99	ADFIT - Boulder Park Disallowed (190040)	527,169	0	527,169	0	0	0	527,169	0	527,169
99	Investment in WNP3 Exchange Power (124900, 124930)	16,843,569	0	16,843,569	16,843,569	0	16,843,569	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(3,027,077)	0	(3,027,077)	(3,027,077)	0	(3,027,077)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,235,960	0	1,235,960	1,235,960	0	1,235,960	0	0	0
99	CDA Lake Settlement - ID (186382)	246,509	0	246,509	0	0	0	246,509	0	246,509
99	ADFIT - CDA Lake Settlement - Direct (283382)	(518,865)	0	(518,865)	(432,587)	0	(432,587)	(86,278)	0	(86,278)
99	CDA CDR Fund - Direct (182324)	89,904	0	89,904	89,904	0	89,904	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	(31,466)	0	(31,466)	(31,466)	0	(31,466)	0	0	0
99	Spokane River Relicensing (182322)	638,765	0	638,765	592,633	0	592,633	46,132	0	46,132
99	ADFIT - Spokane River Relicensing (283322)	(223,544)	0	(223,544)	(207,403)	0	(207,403)	(16,141)	0	(16,141)
99	Spokane River PM&Es (182323)	591,159	0	591,159	376,317	0	376,317	214,842	0	214,842
99	ADFIT - Spokane River PM&Es (283323)	(206,930)	0	(206,930)	(131,735)	0	(131,735)	(75,195)	0	(75,195)
99	Montana Riverbed Settlement (186360)	4,275,153	0	4,275,153	2,847,445	0	2,847,445	1,427,708	0	1,427,708
99	ADFIT - Montana Riverbed Settlement (283365)	(1,496,303)	0	(1,496,303)	(996,606)	0	(996,606)	(499,697)	0	(499,697)
99	Lancaster Generation (182312)	4,250,000	0	4,250,000	4,250,000	0	4,250,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,487,500)	0	(1,487,500)	(1,487,500)	0	(1,487,500)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	61,177	0	61,177	0	0	0	61,177	0	61,177
99	Def Palouse Wind & Thornton Sw St (186810)	11,354	0	11,354	11,354	0	11,354	0	0	0
99	ADFIT - Palouse Wind & Thornton Sw St (283810)	(3,974)	0	(3,974)	(3,974)	0	(3,974)	0	0	0
4	Customer Advances (252000)	(887,908)	(1,550)	(889,458)	(228,416)	(1,039)	(229,455)	(659,492)	(511)	(660,003)
99	Customer Deposits (235199)	(1,940,392)	0	(1,940,392)	(1,940,392)	0	(1,940,392)	0	0	0
C-WKC	Working Capital	18,188,000	7,596,257	25,784,257	18,188,000	0	18,188,000	0	7,596,257	7,596,257
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	35,494,506	7,594,707	43,089,213	34,691,879	(1,039)	34,690,840	802,627	7,595,746	8,398,373
	NET RATE BASE	914,596,139	879,596,737	1,794,192,876	596,247,303	571,956,482	1,168,203,785	318,348,836	307,640,255	625,989,091

**ALLOCATION RATIOS:**

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.771%	35.229%
E-ALL	13	Net Electric General Plant	100.000%	66.021%	33.979%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended October 31, 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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	892,592	892,592			892,592	892,592		582,327	582,327		310,265	310,265	
1	Hydro (ED-AN)	799,113	799,113			799,113	799,113		521,341	521,341		277,772	277,772	
1	Other (ED-AN)	699,560	699,560			699,560	699,560		456,393	456,393		243,167	243,167	
<b>Total Electric Production</b>		<b>2,391,265</b>	<b>2,391,265</b>			<b>2,391,265</b>	<b>2,391,265</b>		<b>1,560,061</b>	<b>1,560,061</b>		<b>831,204</b>	<b>831,204</b>	
<b>Electric Transmission</b>														
1	ED-AN	901,208	901,208			901,208	901,208		587,948	587,948		313,260	313,260	
<b>Total Electric Transmission</b>		<b>901,208</b>	<b>901,208</b>			<b>901,208</b>	<b>901,208</b>		<b>587,948</b>	<b>587,948</b>		<b>313,260</b>	<b>313,260</b>	
<b>Electric Distribution</b>														
	ED-ID	930,259	930,259			930,259	930,259					930,259	930,259	
	ED-WA	1,751,248	1,751,248			1,751,248	1,751,248	1,751,248		1,751,248				
<b>Total Electric Distribution</b>		<b>2,681,507</b>	<b>2,681,507</b>			<b>2,681,507</b>	<b>2,681,507</b>	<b>1,751,248</b>		<b>1,751,248</b>		<b>930,259</b>	<b>930,259</b>	
<b>Gas Underground Storage</b>														
	GD-AN	52,412		52,412										
	GD-OR	9,409					9,409							
<b>Total Gas Underground Storage</b>		<b>61,821</b>		<b>52,412</b>			<b>9,409</b>							
<b>Gas Distribution</b>														
	GD-AN	15,885		15,885										
	GD-ID	307,945		307,945										
	GD-WA	582,616		582,616										
	GD-OR	317,790					317,790							
<b>Total Gas Distribution</b>		<b>1,224,236</b>		<b>906,446</b>			<b>317,790</b>							
<b>General Plant</b>														
4	ED-AN	218,549	218,549				218,549		146,491	146,491			72,058	
	ED-ID	24,353	24,353			24,353	24,353				24,353		24,353	
	ED-WA	97,977	97,977			97,977	97,977	97,977		97,977				
7,4	CD-AA	934,650	673,360	185,892	75,398		673,360		451,346	451,346		222,014	222,014	
9,4	CD-AN	24,483	19,259	5,224			19,259		12,909	12,909		6,350	6,350	
9	CD-ID	35,856	28,205	7,651		28,205	28,205				28,205		28,205	
9	CD-WA	12,404	9,757	2,647		9,757	9,757	9,757		9,757				
8	GD-AA	14,602		10,416	4,186									
	GD-AN	2,884		2,884										
	GD-ID	5,996		5,996										
	GD-WA	20,838		20,838										
	GD-OR	21,364			21,364									
<b>Total General Plant</b>		<b>1,413,956</b>	<b>1,071,460</b>	<b>241,548</b>	<b>100,948</b>	<b>160,292</b>	<b>911,168</b>	<b>1,071,460</b>	<b>107,734</b>	<b>610,746</b>	<b>718,480</b>	<b>52,558</b>	<b>300,422</b>	<b>352,980</b>
<b>Total Depreciation Expense</b>		<b>8,673,993</b>	<b>7,045,440</b>	<b>1,200,406</b>	<b>428,147</b>	<b>2,841,799</b>	<b>4,203,641</b>	<b>7,045,440</b>	<b>1,858,982</b>	<b>2,758,755</b>	<b>4,617,737</b>	<b>982,817</b>	<b>1,444,886</b>	<b>2,427,703</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	Production/Transmission Ratio	65.240%	34.760%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.029%	32.971%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended October 31, 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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		49,930	49,930		26,603	26,603		
1	Misc Intangible Pft (303000)	ED-AN	9,168	9,168		9,168	9,168		5,981	5,981		3,187	3,187		
<b>Total Production/Transmission</b>			<b>85,701</b>	<b>85,701</b>		<b>85,701</b>	<b>85,701</b>		<b>55,911</b>	<b>55,911</b>		<b>29,790</b>	<b>29,790</b>		
<b>Distribution</b>															
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013					
	Misc Intangible Pft (303000)	ED-WA	237	237		237	237		237	237					
<b>Total Distribution</b>			<b>2,250</b>	<b>2,250</b>		<b>2,250</b>	<b>2,250</b>		<b>2,250</b>	<b>2,250</b>					
<b>General Plant - 303000</b>															
9,1		CD-AN	811	638	173		638	638		416	416		222	222	
		GD-ID	338		338										
		GD-WA	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>638</b>	<b>638</b>	<b>416</b>	<b>416</b>		<b>222</b>	<b>222</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	707,511	509,719	140,717	57,075	509,719	509,719		341,660	341,660		168,059	168,059	
4		ED-AN	19,814	19,814			19,814	19,814		13,281	13,281		6,533	6,533	
		ED-ID	396	396			396	396				396	396		
		ED-WA	33,723	33,723			33,723	33,723		33,723	33,723				
8		GD-AA	36,380		25,950	10,430									
		GD-AN	197		197										
		GD-OR	21		21										
<b>Total Miscellaneous IT Intangible Pft - 3031XX</b>			<b>798,042</b>	<b>563,652</b>	<b>166,864</b>	<b>67,526</b>	<b>34,119</b>	<b>529,533</b>	<b>563,652</b>	<b>33,723</b>	<b>354,941</b>	<b>388,664</b>	<b>396</b>	<b>174,592</b>	<b>174,988</b>
<b>Gas Underground Storage</b>															
		GD-AN	19		19										
<b>Total Gas Underground Storage</b>			<b>19</b>		<b>19</b>										
<b>General Plant - 390200, 396200</b>															
7,4		CD-AA	2,434	1,754	484	196	1,754	1,754		1,176	1,176		578	578	
4		ED-AN	802	802			802	802		538	538		264	264	
		GD-OR	373		373										
<b>Total General Plant - 390200, 396200</b>			<b>3,609</b>	<b>2,556</b>	<b>484</b>	<b>569</b>	<b>2,556</b>	<b>2,556</b>	<b>1,714</b>	<b>1,714</b>		<b>842</b>	<b>842</b>		
<b>Total Amortization Expense</b>			<b>893,362</b>	<b>654,797</b>	<b>169,822</b>	<b>68,743</b>	<b>36,369</b>	<b>618,428</b>	<b>654,797</b>	<b>35,973</b>	<b>412,982</b>	<b>448,955</b>	<b>396</b>	<b>205,446</b>	<b>205,842</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	Production/Transmission Ratio		65.240%	34.760%			
8	Gas North/Oregon 4-Factor		0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio		67.029%	32.971%			
9	Elec/Gas North 4-Factor		78.661%	21.339%	0.000%								

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	E-ADEP-1A
For Month Ended October 31, 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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	(277,375,575)	(277,375,575)			(277,375,575)	(277,375,575)		(180,959,825)	(180,959,825)		(96,415,750)	(96,415,750)
1	Hydro (ED-AN)	(114,017,684)	(114,017,684)			(114,017,684)	(114,017,684)		(74,385,137)	(74,385,137)		(39,632,547)	(39,632,547)
1	Other (ED-AN)	(77,791,003)	(77,791,003)			(77,791,003)	(77,791,003)		(50,750,850)	(50,750,850)		(27,040,153)	(27,040,153)
<b>Total Electric Production</b>		<b>(469,184,262)</b>	<b>(469,184,262)</b>			<b>(469,184,262)</b>	<b>(469,184,262)</b>		<b>(306,095,812)</b>	<b>(306,095,812)</b>		<b>(163,088,450)</b>	<b>(163,088,450)</b>
<b>Electric Transmission</b>													
1	ED-AN	(181,780,472)	(181,780,472)			(181,780,472)	(181,780,472)		(118,593,580)	(118,593,580)		(63,186,892)	(63,186,892)
<b>Total Electric Transmission</b>		<b>(181,780,472)</b>	<b>(181,780,472)</b>			<b>(181,780,472)</b>	<b>(181,780,472)</b>		<b>(118,593,580)</b>	<b>(118,593,580)</b>		<b>(63,186,892)</b>	<b>(63,186,892)</b>
<b>Electric Distribution</b>													
	ED-ID	(140,104,692)	(140,104,692)			(140,104,692)	(140,104,692)					(140,104,692)	(140,104,692)
	ED-WA	(226,014,964)	(226,014,964)			(226,014,964)	(226,014,964)	(226,014,964)		(226,014,964)			
<b>Total Electric Distribution</b>		<b>(366,119,656)</b>	<b>(366,119,656)</b>			<b>(366,119,656)</b>	<b>(366,119,656)</b>	<b>(226,014,964)</b>		<b>(226,014,964)</b>		<b>(140,104,692)</b>	<b>(140,104,692)</b>
<b>Gas Underground Storage</b>													
	GD-AN	(12,330,530)		(12,330,530)									
	GD-OR	(385,335)		(385,335)									
<b>Total Gas Underground Storage</b>		<b>(12,715,865)</b>		<b>(12,330,530)</b>		<b>(385,335)</b>							
<b>Gas Distribution</b>													
	GD-AN	(1,427,708)		(1,427,708)									
	GD-ID	(52,457,420)		(52,457,420)									
	GD-WA	(103,303,999)		(103,303,999)									
	GD-OR	(87,069,453)		(87,069,453)									
<b>Total Gas Distribution</b>		<b>(244,258,580)</b>		<b>(157,189,127)</b>		<b>(87,069,453)</b>							
<b>General Plant</b>													
4	ED-AN	(33,427,679)	(33,427,679)			(33,427,679)	(33,427,679)		(22,406,239)	(22,406,239)		(11,021,440)	(11,021,440)
	ED-ID	(5,415,652)	(5,415,652)			(5,415,652)	(5,415,652)				(5,415,652)		(5,415,652)
	ED-WA	(10,449,739)	(10,449,739)			(10,449,739)	(10,449,739)	(10,449,739)		(10,449,739)			
7,4	CD-AA	(28,289,117)	(20,380,612)	(5,626,422)	(2,282,083)	(20,380,612)	(20,380,612)		(13,660,920)	(13,660,920)		(6,719,692)	(6,719,692)
9,4	CD-AN	(10,800,593)	(8,495,854)	(2,304,739)		(8,495,854)	(8,495,854)		(5,694,686)	(5,694,686)		(2,801,168)	(2,801,168)
9	CD-ID	(4,610,070)	(3,626,327)	(983,743)		(3,626,327)	(3,626,327)				(3,626,327)		(3,626,327)
9	CD-WA	(2,072,087)	(1,629,924)	(442,163)		(1,629,924)	(1,629,924)	(1,629,924)		(1,629,924)			
8	GD-AA	(1,281,122)		(913,837)	(367,285)								
	GD-AN	(856,407)		(856,407)									
	GD-ID	(954,227)		(954,227)									
	GD-WA	(2,428,097)		(2,428,097)									
	GD-OR	(3,550,048)		(3,550,048)									
<b>Total General Plant</b>		<b>(104,134,838)</b>	<b>(83,425,787)</b>	<b>(14,509,635)</b>	<b>(6,199,416)</b>	<b>(21,121,642)</b>	<b>(62,304,145)</b>	<b>(83,425,787)</b>	<b>(12,079,663)</b>	<b>(41,761,845)</b>	<b>(53,841,508)</b>	<b>(9,041,979)</b>	<b>(20,542,300)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,378,193,673)</b>	<b>(1,100,510,177)</b>	<b>(184,029,292)</b>	<b>(93,654,204)</b>	<b>(387,241,298)</b>	<b>(713,268,879)</b>	<b>(1,100,510,177)</b>	<b>(238,094,627)</b>	<b>(466,451,237)</b>	<b>(704,545,864)</b>	<b>(149,146,671)</b>	<b>(246,817,642)</b>
<b>Allocation Ratios:</b>													
<b>Service -</b>			Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			Washington	<b>Idaho</b>			
7	Elec/Gas North/Oregon 4-Factor		72.044%	19.889%	8.067%	1	Production/Transmission Ratio			65.240%	34.760%		
8	Gas North/Oregon 4-Factor		0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio			67.029%	32.971%		
9	Elec/Gas North 4-Factor		78.661%	21.339%	0.000%								

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	E-AAAMT-1A
For Month Ended October 31, 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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(6,276,421)	(6,276,421)		(6,276,421)	(6,276,421)		(4,094,737)	(4,094,737)		(2,181,684)	(2,181,684)	
1	Misc Intangible Plt (303000)	ED-AN	(446,539)	(446,539)		(446,539)	(446,539)		(291,322)	(291,322)		(155,217)	(155,217)	
<b>Total Production/Transmission</b>			<b>(6,722,960)</b>	<b>(6,722,960)</b>		<b>(6,722,960)</b>	<b>(6,722,960)</b>		<b>(4,386,059)</b>	<b>(4,386,059)</b>		<b>(2,336,901)</b>	<b>(2,336,901)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(67,745)	(67,745)		(67,745)	(67,745)		(67,745)	(67,745)				
	Misc Intangible Plt (303000)	ED-WA	(21,751)	(21,751)		(21,751)	(21,751)		(21,751)	(21,751)				
<b>Total Distribution</b>			<b>(89,496)</b>	<b>(89,496)</b>		<b>(89,496)</b>	<b>(89,496)</b>		<b>(89,496)</b>	<b>(89,496)</b>				
<b>General Plant - 303000</b>														
9,1		CD-AN	(46,096)	(36,260)	(9,836)		(36,260)	(36,260)		(23,656)	(23,656)		(12,604)	
		GD-ID	(42,125)		(42,125)									
		GD-WA	(92,373)		(92,373)									
		GD-OR	(47,070)		(47,070)									
<b>Total General Plant - 303000</b>			<b>(227,664)</b>	<b>(36,260)</b>	<b>(144,334)</b>	<b>(47,070)</b>		<b>(36,260)</b>	<b>(36,260)</b>		<b>(23,656)</b>	<b>(23,656)</b>	<b>(12,604)</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	(22,218,377)	(16,007,008)	(4,419,013)	(1,792,356)		(16,007,008)	(16,007,008)		(10,729,337)	(10,729,337)	(5,277,671)	
4		ED-AN	(880,074)	(880,074)				(880,074)		(589,905)	(589,905)		(290,169)	
		ED-ID	(2,757)	(2,757)				(2,757)				(2,757)	(2,757)	
		ED-WA	(383,224)	(383,224)				(383,224)					(383,224)	
8		GD-AA	(693,584)		(494,740)	(198,844)								
		GD-AN	(14,749)		(14,749)									
		GD-OR	(47,121)		(47,121)									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>			<b>(24,239,886)</b>	<b>(17,273,063)</b>	<b>(4,928,502)</b>	<b>(2,038,321)</b>		<b>(385,981)</b>	<b>(16,887,082)</b>	<b>(17,273,063)</b>		<b>(383,224)</b>	<b>(11,319,242)</b>	<b>(11,702,466)</b>
<b>Gas Underground Storage</b>														
		GD-AN	(239,357)		(239,357)									
<b>Total Gas Underground Storage</b>			<b>(239,357)</b>		<b>(239,357)</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	(152,952)	(110,193)	(30,420)	(12,339)				(73,861)	(73,861)		(36,332)	
9		CD-ID	(4,537)	(3,569)	(968)			(3,569)				(3,569)	(3,569)	
9		CD-WA	(8,332)	(6,554)	(1,778)			(6,554)		(6,554)				
4		ED-AN	(42,542)	(42,542)				(42,542)		(28,515)	(28,515)		(14,027)	
		ED-WA	(110,678)	(110,678)				(110,678)						
		GD-WA	(1,863)		(1,863)									
		GD-OR	(48,314)		(48,314)									
<b>Total General Plant - 390200, 396200</b>			<b>(369,218)</b>	<b>(273,536)</b>	<b>(35,029)</b>	<b>(60,653)</b>		<b>(120,801)</b>	<b>(152,735)</b>	<b>(273,536)</b>		<b>(117,232)</b>	<b>(102,376)</b>	<b>(219,608)</b>
<b>Total Accumulated Amortization</b>			<b>(31,888,581)</b>	<b>(24,395,315)</b>	<b>(5,347,222)</b>	<b>(2,146,044)</b>		<b>(596,278)</b>	<b>(23,799,037)</b>	<b>(24,395,315)</b>		<b>(589,952)</b>	<b>(15,831,333)</b>	<b>(16,421,285)</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	Production/Transmission Ratio	65.240%	34.760%					
8	Gas North/Oregon 4-Factor		0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.029%	32.971%					
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 October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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	3,360,226	0	0	0	0	0	0	0	0	3,360,226	0	3,360,226
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	60,765,972	0	0	43,778,237	43,778,237	0	0	12,085,744	12,085,744	0	4,901,991	4,901,991
9		CD-WA / ID / AN	17,627,830	5,273,809	4,181,416	4,411,002	13,866,227	1,430,669	1,134,326	1,196,608	3,761,603	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>89,383,539</b>	<b>5,754,420</b>	<b>6,155,147</b>	<b>51,483,104</b>	<b>63,392,671</b>	<b>3,311,973</b>	<b>1,134,326</b>	<b>13,282,352</b>	<b>17,728,651</b>	<b>3,360,226</b>	<b>4,901,991</b>	<b>8,262,217</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	5,194,820	2,650,156	14,649	2,530,015	5,194,820	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	462,795	0	0	0	0	0	0	330,116	330,116	0	132,679	132,679
7		CD-AA	48,466,317	0	0	34,917,073	34,917,073	0	0	9,639,466	9,639,466	0	3,909,778	3,909,778
9		CD-WA / ID / AN	65,973	0	0	51,895	51,895	0	0	14,078	14,078	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>54,196,555</b>	<b>2,650,156</b>	<b>14,649</b>	<b>37,498,983</b>	<b>40,163,788</b>	<b>0</b>	<b>0</b>	<b>9,990,310</b>	<b>9,990,310</b>	<b>0</b>	<b>4,042,457</b>	<b>4,042,457</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,469,960	7,955,889	2,885,899	6,628,172	17,469,960	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,023,236	0	0	0	0	4,397,615	1,609,185	1,016,436	7,023,236	0	0	0
99		GD-OR / AS	2,434,202	0	0	0	0	0	0	0	0	2,434,202	0	2,434,202
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	3,910,337	1,230,042	587,014	1,258,854	3,075,910	333,683	159,244	341,500	834,427	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>31,367,532</b>	<b>9,185,931</b>	<b>3,472,913</b>	<b>8,268,713</b>	<b>20,927,557</b>	<b>4,731,298</b>	<b>1,768,429</b>	<b>1,463,307</b>	<b>7,963,034</b>	<b>2,434,202</b>	<b>42,739</b>	<b>2,476,941</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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\*\*\*\*\* 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	6,351,059	0	0	4,575,557	4,575,557	0	0	1,263,162	1,263,162	0	512,340	512,340
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>14,362,102</b>	<b>1,179,903</b>	<b>377,972</b>	<b>6,584,652</b>	<b>8,142,527</b>	<b>1,261,744</b>	<b>446,898</b>	<b>2,699,190</b>	<b>4,407,832</b>	<b>920,755</b>	<b>890,988</b>	<b>1,811,743</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>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,499,133	16,766,569	10,417,596	9,314,968	36,499,133	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
		<b>TOTAL ACCOUNT</b>	<b>42,817,704</b>	<b>17,035,740</b>	<b>10,825,212</b>	<b>10,245,494</b>	<b>38,106,446</b>	<b>2,644,314</b>	<b>893,579</b>	<b>1,084,837</b>	<b>4,622,730</b>	<b>43,834</b>	<b>44,694</b>	<b>88,528</b>



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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\*\*\*\*\* 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
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	46,859,638	8,537,534	2,841,435	35,480,669	46,859,638	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,029,091	0	0	0	0	578,399	450,692	0	1,029,091	0	0	0
99		GD-OR / AS	959,760	0	0	0	0	0	0	0	0	959,760	0	959,760
8		GD-AA	992,933	0	0	0	0	0	0	708,269	708,269	0	284,664	284,664
7		CD-AA	13,045,016	0	0	9,398,152	9,398,152	0	0	2,594,523	2,594,523	0	1,052,341	1,052,341
9		CD-WA / ID / AN	11,883,707	365,190	3,188,313	5,794,340	9,347,843	99,068	864,919	1,571,877	2,535,864	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>74,770,145</b>	<b>8,902,724</b>	<b>6,029,748</b>	<b>50,673,161</b>	<b>65,605,633</b>	<b>677,467</b>	<b>1,315,611</b>	<b>4,874,669</b>	<b>6,867,747</b>	<b>959,760</b>	<b>1,337,005</b>	<b>2,296,765</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	30,294	0	2,299	27,995	30,294	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
		<b>TOTAL ACCOUNT</b>	<b>428,193</b>	<b>31</b>	<b>2,340</b>	<b>313,220</b>	<b>315,591</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>318,448,322</b>	<b>45,387,965</b>	<b>27,845,536</b>	<b>171,039,567</b>	<b>244,273,068</b>	<b>13,390,216</b>	<b>5,715,470</b>	<b>34,969,662</b>	<b>54,075,348</b>	<b>8,438,412</b>	<b>11,661,494</b>	<b>20,099,906</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.889%	8.067%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	71.331%	28.669%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.661%	21.339%	0.000%
E-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 October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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	0
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	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
		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	2,997,953	2,003,277	23,524	971,152	2,997,953	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	2,152,579	0	0	0	0	0	0	1,535,456	1,535,456	0	617,123	617,123
7		CD-AA	40,744,144	0	0	29,353,711	29,353,711	0	0	8,103,603	8,103,603	0	3,286,830	3,286,830
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	45,941,116	2,003,277	23,524	30,324,863	32,351,664	0	0	9,639,059	9,639,059	46,440	3,903,953	3,950,393
	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	2,655,237	0	0	1,912,939	1,912,939	0	0	528,100	528,100	0	214,198	214,198
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,924,351	0	0	2,161,485	2,161,485	0	0	547,437	547,437	1,231	214,198	215,429
		TOTAL	52,657,368	2,156,456	23,524	34,527,516	36,707,496	964,981	181,037	10,227,906	11,373,924	457,797	4,118,151	4,575,948

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Fact	100.000%	72.044%	19.889%	8.067%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	71.331%	28.669%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.661%	21.339%	0.000%
E-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 October 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(35,409,360)	(25,510,319)	(7,042,568)	(2,856,473)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,887,145)	(1,484,447)	(402,698)	0
7	283750	CD-AA	(349,526)	(251,813)	(69,517)	(28,196)
		<b>Total</b>	<b>(37,646,031)</b>	<b>(27,246,579)</b>	<b>(7,514,783)</b>	<b>(2,884,669)</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-1A
For Month Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		696,413	696,413		696,413	696,413		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,104,133	1,104,133		1,104,133	1,104,133		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,366,674	6,366,674		5,007,628	5,007,628		1,359,046	1,359,046
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		730,656	730,656		574,688	574,688		155,968	155,968
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		(289)	(289)		(227)	(227)		(62)	(62)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(380)	(380)		(299)	(299)		(81)	(81)
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>9,169,185</b>	<b>27,357,185</b>	<b>18,188,000</b>	<b>7,596,257</b>	<b>25,784,257</b>		<b>0</b>	<b>1,572,928</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%