

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-12E</b>
<b>GAS RATE OF RETURN</b>	
For Twelve Months Ended March 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	18,634,337	11,535,194	7,099,143
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	18,634,337	11,535,194	7,099,143
G-APL		Gas Net Adjusted Rate Base	313,049,191	206,808,379	106,240,812
		<b>RATE OF RETURN</b>	<u>5.953%</u>	<u>5.578%</u>	<u>6.682%</u>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS ALLOCATION PERCENTAGES</b>	<b>G-ALL-12E</b>
For Twelve Months Ended March 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2012	<u>100.000%</u>	<u>69.990%</u>	<u>30.010%</u>
2	Input	Number of Customers	03-31-2013	226,514	150,395	76,119
		Percent		<u>100.000%</u>	<u>66.395%</u>	<u>33.605%</u>
3	G-OPS	Direct Distribution Operating Expense		10,640,674	7,437,892	3,202,782
		Percent		<u>100.000%</u>	<u>69.901%</u>	<u>30.099%</u>
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accounts 798 - 894		3,867,623	2,782,690	1,084,933
		Direct O & M Accounts 901 - 935		8,564,260	7,131,870	1,432,390
		Total		<u>12,431,883</u>	<u>9,914,560</u>	<u>2,517,323</u>
		Percentage		100.000%	79.751%	20.249%
		Direct Labor				
		Amount: Accounts 798 - 894		6,378,039	4,276,726	2,101,313
		Amount: Accounts 901 - 935		3,179,345	2,561,572	617,773
		Total		<u>9,557,384</u>	<u>6,838,298</u>	<u>2,719,086</u>
		Percentage		100.000%	71.550%	28.450%
		Total Number of Customers		226,219	150,113	76,106
		Percentage		100.000%	66.357%	33.643%
		Total Direct Plant		315,235,804	204,120,984	111,114,820
		Percentage		100.000%	64.752%	35.248%
4		Total Four Factor Allocators		400.000%	282.410%	117.590%
		Percent		<u>100.000%</u>	<u>70.603%</u>	<u>29.397%</u>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS ALLOCATION PERCENTAGES</b>	<b>G-ALL-12E</b>
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AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	03-31-2013	242,712,458 <u>100.000%</u>	168,018,202 <u>69.225%</u>	74,694,256 <u>30.775%</u>	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,965,506	60,243,237	5,651,108	3,071,161
		Direct O & M Accts 901 - 935		41,147,627	29,854,933	8,129,433	3,163,261
		Direct O & M Accts 901 - 905 Utility 9 Only		4,465,312	3,053,607	1,411,705	XXXXXX
		Adjustments		0			
		Total		114,578,445	93,151,777	15,192,246	6,234,422
		Percentage		100.000%	81.300%	13.259%	5.441%
		Direct Labor Accts 500 - 894		65,772,800	51,029,386	10,468,202	4,275,212
		Direct Labor Accts 901 - 935		5,175,642	3,333,358	497,385	1,344,899
		Direct Labor Accts 901 - 905 Utility 9 Only		10,669,036	7,158,435	3,510,601	XXXXXX
		Total		81,617,478	61,521,179	14,476,188	5,620,111
		Percentage		100.000%	75.377%	17.737%	6.886%
		Number of Customers at		685,332	362,462	226,219	96,651
		Percentage		100.000%	52.888%	33.009%	14.103%
		Net Direct Plant		2,540,576,273	2,027,886,265	345,513,055	167,176,953
		Percentage		100.000%	79.820%	13.600%	6.580%
7		Total Percentages		400.000%	289.385%	77.605%	33.010%
		Average (CD AA)		<u>100.000%</u>	<u>72.346%</u>	<u>19.401%</u>	<u>8.253%</u>

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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		8,210,713	0	5,319,674	2,891,039
	Direct O & M Accts 901 - 935		10,885,298	0	7,836,155	3,049,143
	Direct O & M Accts 901 - 905 Utility 9 Only		1,411,705	0	1,411,705	XXXXXX
	<b>Total</b>		<b>20,507,716</b>	<b>0</b>	<b>14,567,534</b>	<b>5,940,182</b>
	Percentage		100.000%	0.000%	71.034%	28.966%
	Direct Labor Accts 580 - 894		11,244,329	0	7,983,762	3,260,567
	Direct Labor Accts 901 - 935		1,531,702	0	413,533	1,118,169
	Direct Labor Accts 901 - 905 Utility 9 Only		3,510,601	0	3,510,601	XXXXXX
	<b>Total</b>		<b>16,286,632</b>	<b>0</b>	<b>11,907,896</b>	<b>4,378,736</b>
	Percentage		100.000%	0.000%	73.115%	26.885%
	Number of Customers at		322,870	0	226,219	96,651
	Percentage		100.000%	0.000%	70.065%	29.935%
	Net Direct Plant		504,945,491	0	338,644,009	166,301,482
	Percentage		100.000%	0.000%	67.065%	32.935%
	Total Percentages		400.000%	0.000%	281.279%	118.721%
8	Average (GD AA)		<b>100.000%</b>	<b>0.000%</b>	<b>70.320%</b>	<b>29.680%</b>
Input	Elec/Gas North 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		65,927,810	60,243,237	5,684,573	0
	Direct O & M Accts 901 - 935		37,981,681	29,854,933	8,126,748	0
	Adjustments		0	0	0	0
	<b>Total</b>		<b>103,909,491</b>	<b>90,098,170</b>	<b>13,811,321</b>	<b>0</b>
	Percentage		100.000%	86.708%	13.292%	0.000%
	Direct Labor Accts 580 - 894		61,509,081	51,029,386	10,479,695	0
	Direct Labor Accts 901 - 935		3,968,432	3,333,358	635,074	0
	<b>Total</b>		<b>65,477,513</b>	<b>54,362,744</b>	<b>11,114,769</b>	<b>0</b>
	Percentage		100.000%	83.025%	16.975%	0.000%
	Number of Customers at		588,681	362,462	226,219	0
	Percentage		100.000%	61.572%	38.428%	0.000%
	Net Direct Plant		2,348,249,795	2,009,605,786	338,644,009	0
	Percentage		100.000%	85.579%	14.421%	0.000%
	Total Percentages		400.000%	316.884%	83.116%	0.000%
9	Average (CD AN/LD/WA)		<b>100.000%</b>	<b>79.221%</b>	<b>20.779%</b>	<b>0.000%</b>

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<b>GAS ALLOCATION PERCENTAGES</b>	<b>G-ALL-12E</b>
For Twelve Months Ended March 31, 2013	
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AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2012	100.000%	0.000%	80.600%	19.400%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2012	235,505,909	162,882,603	72,623,306	
			100.000%	69.163%	30.837%	
11	Book Depreciation Percent		14,356,237	9,586,641	4,769,596	
			100.000%	66.777%	33.223%	
12	Net Gas Plant (before DFIT) Percent		376,495,917	249,451,364	127,044,553	
			100.000%	66.256%	33.744%	
13	G-PLT Net Gas General Plant Percent		42,254,323	30,716,670	11,537,653	
			100.000%	72.695%	27.305%	
14	Net Allocated Schedule M's Percent		-23,615,333	-15,609,315	-8,006,018	
			100.000%	66.098%	33.902%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended March 31, 2013	
Ending Balance 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	132,844,807	0	132,844,807	91,988,148	0	91,988,148	40,856,659	0	40,856,659
99	4812XX	Commercial - Firm & Interruptible	66,764,970	0	66,764,970	47,144,720	0	47,144,720	19,620,250	0	19,620,250
99	4813XX	Industrial-Firm	2,948,451	0	2,948,451	1,518,447	0	1,518,447	1,430,004	0	1,430,004
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	282,033	0	282,033	251,366	0	251,366	30,667	0	30,667
99	499XXX	Unbilled Revenue	(2,928,734)	0	(2,928,734)	(1,963,317)	0	(1,963,317)	(965,417)	0	(965,417)
		TOTAL SALES TO ULTIMATE CUSTOMERS	199,911,527	0	199,911,527	138,939,364	0	138,939,364	60,972,163	0	60,972,163
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	100,079,251	0	100,079,251	68,130,726	0	68,130,726	31,948,525	0	31,948,525
99	488000	Miscellaneous Service Revenues	27,191	0	27,191	15,088	0	15,088	12,103	0	12,103
99	489300	Transportation For Others	4,253,500	0	4,253,500	3,834,913	0	3,834,913	418,587	0	418,587
99	493000	Rent from Gas Property	2,342	0	2,342	2,290	0	2,290	52	0	52
4	495000	Other Gas Revenues	6,047,928	494,760	6,542,688	4,130,578	349,315	4,479,893	1,917,350	145,445	2,062,795
		TOTAL OTHER OPERATING REVENUES	110,410,212	494,760	110,904,972	76,113,595	349,315	76,462,910	34,296,617	145,445	34,442,062
		TOTAL GAS REVENUES	310,321,739	494,760	310,816,499	215,052,959	349,315	215,402,274	95,268,780	145,445	95,414,225
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	199,757,030	0	199,757,030	136,381,168	0	136,381,168	63,375,862	0	63,375,862
6	808XXX	Net Natural Gas Storage Transactions	4,971,939	0	4,971,939	3,686,643	0	3,686,643	1,285,296	0	1,285,296
6	811000	Gas Used for Products Extraction	(1,033,877)	0	(1,033,877)	(704,931)	0	(704,931)	(328,946)	0	(328,946)
10	813000	Other Gas Expenses	0	1,203,849	1,203,849	0	832,618	832,618	0	371,231	371,231
99	813010	Gas Technology Institute (GTI) Expenses	100,246	0	100,246	71,363	0	71,363	28,883	0	28,883
		TOTAL PRODUCTION EXPENSES	203,795,338	1,203,849	204,999,187	139,434,243	832,618	140,266,861	64,361,095	371,231	64,732,326
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	24,792	24,792	0	17,352	17,352	0	7,440	7,440
1	824000	Other Expenses	0	613,741	613,741	0	429,557	429,557	0	184,184	184,184
1	837000	Other Equipment	0	479,317	479,317	0	335,474	335,474	0	143,843	143,843
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,117,850	1,117,850	0	782,383	782,383	0	335,467	335,467
G-DEPX		Depreciation Expense-Underground Storage	0	604,246	604,246	0	422,912	422,912	0	181,334	181,334
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	28,434	28,434	0	19,901	19,901	0	8,533	8,533
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	632,907	632,907	0	442,972	442,972	0	189,935	189,935
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,750,757	1,750,757	0	1,225,355	1,225,355	0	525,402	525,402

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended March 31, 2013		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	272,394	1,018,330	1,290,724	232,753	711,823	944,576	39,641	306,507	346,148
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,406,163	875,276	3,281,439	1,872,753	611,827	2,484,580	533,410	263,449	796,859
3	875000	Measuring & Reg Sta Exp-General	110,403	0	110,403	70,081	0	70,081	40,322	0	40,322
3	876000	Measuring & Reg Sta Exp-Industrial	5,754	0	5,754	3,059	0	3,059	2,695	0	2,695
3	877000	Measuring & Reg Sta Exp-City Gate	178,453	0	178,453	78,746	0	78,746	99,707	0	99,707
3	878000	Meter & House Regulator Expenses	818,616	0	818,616	720,112	0	720,112	98,504	0	98,504
3	879000	Customer Installation Expenses	1,401,840	79,242	1,481,082	819,642	55,391	875,033	582,198	23,851	606,049
3	880000	Other Expenses	1,114,880	856,257	1,971,137	739,944	598,532	1,338,476	374,936	257,725	632,661
3	881000	Rents	0	28,315	28,315	0	19,792	19,792	0	8,523	8,523
MAINTENANCE											
3	885000	Supervision & Engineering	134,571	998	135,569	65,136	698	65,834	69,435	300	69,735
3	887000	Mains	1,692,213	2,885	1,695,098	1,134,305	2,017	1,136,322	557,908	868	558,776
3	889000	Measuring & Reg Sta Exp-General	222,480	0	222,480	138,400	0	138,400	84,080	0	84,080
3	890000	Measuring & Reg Sta Exp-Industrial	277,795	371	278,166	121,988	259	122,247	155,807	112	155,919
3	891000	Measuring & Reg Sta Exp-City Gate	87,495	0	87,495	59,574	0	59,574	27,921	0	27,921
3	892000	Services	1,238,740	43,308	1,282,048	909,748	30,273	940,021	328,992	13,035	342,027
3	893000	Meters & House Regulators	677,803	774,436	1,452,239	470,624	541,339	1,011,963	207,179	233,097	440,276
3	894000	Other Equipment	1,074	197,880	198,954	1,027	138,320	139,347	47	59,560	59,607
TOTAL DISTRIBUTION OPERATING EXP			10,640,674	3,877,298	14,517,972	7,437,892	2,710,271	10,148,163	3,202,782	1,167,027	4,369,809
G-DEPX		Depreciation Expense-Distribution	10,829,651	51,603	10,881,254	7,132,793	35,722	7,168,515	3,696,858	15,881	3,712,739
G-OTX		Taxes Other Than FIT	15,123,223	0	15,123,223	12,728,694	0	12,728,694	2,394,529	0	2,394,529
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			25,952,874	51,603	26,004,477	19,861,487	35,722	19,897,209	6,091,387	15,881	6,107,268
TOTAL DISTRIBUTION EXPENSES			36,593,548	3,928,901	40,522,449	27,299,379	2,745,993	30,045,372	9,294,169	1,182,908	10,477,077
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	319,375	319,375	0	212,049	212,049	0	107,326	107,326
2	902000	Meter Reading Expenses	1,688,149	59,324	1,747,473	1,458,400	39,388	1,497,788	229,749	19,936	249,685
G-903	903XXX	Customer Records & Collection Expenses	1,012,764	4,017,736	5,030,500	702,907	2,667,576	3,370,483	309,857	1,350,160	1,660,017
2	904000	Uncollectible Accounts	0	1,249,939	1,249,939	0	829,897	829,897	0	420,042	420,042
2	905000	Misc Customer Accounts	0	145,425	145,425	0	96,555	96,555	0	48,870	48,870
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,700,913	5,791,799	8,492,712	2,161,307	3,845,465	6,006,772	539,606	1,946,334	2,485,940
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	6,047,146	204,900	6,252,046	5,630,612	136,043	5,766,655	416,534	68,857	485,391
2	909000	Advertising	14,903	669,324	684,227	7,813	444,398	452,211	7,090	224,926	232,016
2	910000	Misc Customer Service & Info Exp	0	120,596	120,596	0	80,070	80,070	0	40,526	40,526
TOTAL CUSTOMER SERVICE & INFO EXP			6,062,049	994,820	7,056,869	5,638,425	660,511	6,298,936	423,624	334,309	757,933

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AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>SALES EXPENSES:</b>									
2	912000	Demonstrating & Selling Expenses	0	7,183	7,183	0	4,769	4,769	0	2,414	2,414
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
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>7,183</b>	<b>7,183</b>	<b>0</b>	<b>4,769</b>	<b>4,769</b>	<b>0</b>	<b>2,414</b>	<b>2,414</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	121,522	8,193,410	8,314,932	88,619	5,784,793	5,873,412	32,903	2,408,617	2,441,520
4	921000	Office Supplies & Expenses	770	1,134,553	1,135,323	770	801,028	801,798	0	333,525	333,525
4	922000	Admin. Expenses Transferred - Credit	0	(33,101)	(33,101)	0	(23,370)	(23,370)	0	(9,731)	(9,731)
4	923000	Outside Services Employed	0	3,004,565	3,004,565	0	2,121,313	2,121,313	0	883,252	883,252
4	924000	Property Insurance Premium	0	317,447	317,447	0	224,127	224,127	0	93,320	93,320
4	925XXX	Injuries and Damages	7,155	1,089,154	1,096,309	6,455	768,975	775,430	700	320,179	320,879
4	926XXX	Employee Pensions and Benefits	41,671	204,233	245,904	41,671	144,195	185,866	0	60,038	60,038
4	928000	Regulatory Commission Expenses	1,025,090	281,943	1,307,033	724,381	199,060	923,441	300,709	82,883	383,592
4	930000	Miscellaneous General Expenses	26,368	951,844	978,212	17,514	672,030	689,544	8,854	279,814	288,668
4	931000	Rents	10,762	243,461	254,223	10,062	171,891	181,953	700	71,570	72,270
4	935000	Maintenance of General Plant	312,957	1,720,074	2,033,031	227,117	1,214,424	1,441,541	85,840	505,650	591,490
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>1,546,295</b>	<b>17,107,583</b>	<b>18,653,878</b>	<b>1,116,589</b>	<b>12,078,466</b>	<b>13,195,055</b>	<b>429,706</b>	<b>5,029,117</b>	<b>5,458,823</b>
G-DEPX		Depreciation Expense-General Plant	422,065	2,448,675	2,870,740	266,378	1,728,838	1,995,216	155,687	719,837	875,524
G-AMTX		Amortization Expense - General Plant - 303000	27,280	13,208	40,488	23,270	9,325	32,595	4,010	3,883	7,893
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,856,984	1,856,984	0	1,311,087	1,311,087	0	545,897	545,897
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	5,398	5,398	0	3,811	3,811	0	1,587	1,587
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	(133,738)	0	(133,738)	(133,738)	0	(133,738)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	69,930	0	69,930	69,930	0	69,930	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
99	407429	Reg Credit Decoupling Rebate	(3,238)	0	(3,238)	(3,238)	0	(3,238)	0	0	0
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>382,299</b>	<b>4,324,265</b>	<b>4,706,564</b>	<b>222,602</b>	<b>3,053,061</b>	<b>3,275,663</b>	<b>159,697</b>	<b>1,271,204</b>	<b>1,430,901</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>1,928,594</b>	<b>21,431,848</b>	<b>23,360,442</b>	<b>1,339,191</b>	<b>15,131,527</b>	<b>16,470,718</b>	<b>589,403</b>	<b>6,300,321</b>	<b>6,889,724</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>251,080,442</b>	<b>35,109,157</b>	<b>286,189,599</b>	<b>175,872,545</b>	<b>24,446,238</b>	<b>200,318,783</b>	<b>75,207,897</b>	<b>10,662,919</b>	<b>85,870,816</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>24,626,900</b>			<b>15,083,491</b>			<b>9,543,409</b>
G-FIT		FEDERAL INCOME TAX			(1,328,936)			(1,521,760)			192,824
G-FIT		DEFERRED FEDERAL INCOME TAX			7,362,983			5,094,996			2,267,987
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(41,484)			(24,939)			(16,545)
		<b>GAS NET OPERATING INCOME (LOSS)</b>			<b>18,634,337</b>			<b>11,535,194</b>			<b>7,099,143</b>



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended March 31, 2013	
Ending Balance 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%			69.990%				30.010%
G-ALL	2	Number of Customers		100.000%			66.395%				33.605%
G-ALL	3	Direct Distribution Operating Expense		100.000%			69.901%				30.099%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.603%				29.397%
G-ALL	6	Actual Therms Purchased		100.000%			69.225%				30.775%
G-ALL	10	Actual Annual Throughput		100.000%			69.163%				30.837%
G-ALL	99	Not Allocated		0.000%			0.000%				0.000%

RESULTS OF OPERATIONS  
**ALLOCATION OF PURCHASED GAS COSTS**  
 For Twelve Months Ended March 31, 2013  
 Ending Balance Basis

Report ID:  
 G-804-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	152,223,414	0	152,223,414	104,097,462	0	104,097,462	48,125,952	0	48,125,952
1	804001	Pipeline Demand Costs	27,398,698	0	27,398,698	19,113,188	0	19,113,188	8,285,510	0	8,285,510
1	804002	Transport Variable Charges	816,896	0	816,896	570,403	0	570,403	246,493	0	246,493
6	804010	Gas Costs - Fixed Hedge	(21,946)	0	(21,946)	(14,220)	0	(14,220)	(7,726)	0	(7,726)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	259,831	0	259,831	176,405	0	176,405	83,426	0	83,426
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	7,575,213	0	7,575,213	5,192,521	0	5,192,521	2,382,692	0	2,382,692
6	804700	Gas Costs - Offsystem Bookout	851,575	0	851,575	567,115	0	567,115	284,460	0	284,460
6	804711	Gas Costs - Offsystem Bookout Offset	(851,575)	0	(851,575)	(567,115)	0	(567,115)	(284,460)	0	(284,460)
6	804730	Gas Costs - Intracompany LDC Gas	16,639,636	0	16,639,636	11,561,406	0	11,561,406	5,078,230	0	5,078,230
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(6,474,765)	0	(6,474,765)	(4,963,008)	0	(4,963,008)	(1,511,757)	0	(1,511,757)
99	805120	Gas Expense - Rate Deferrals	1,340,053	0	1,340,053	647,011	0	647,011	693,042	0	693,042
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>199,757,030</b>	<b>0</b>	<b>199,757,030</b>	<b>136,381,168</b>	<b>0</b>	<b>136,381,168</b>	<b>63,375,862</b>	<b>0</b>	<b>63,375,862</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	6	Actual Therms Purchased	100.000%	69.225%	30.775%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12E
For Twelve Months Ended March 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	1,012,764	4,017,736	5,030,500	702,907	2,667,576	3,370,483	309,857	1,350,160	1,660,017
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			1,012,764	4,017,736	5,030,500	702,907	2,667,576	3,370,483	309,857	1,350,160	1,660,017

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.395%	33.605%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.256%	33.744%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended March 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	224,731	204,900	429,631	188,380	136,043	324,423	36,351	68,857	105,208
99	908600	Public Purpose Tariff Rider Expense Offset	6,075,898	0	6,075,898	5,552,835	0	5,552,835	523,063	0	523,063
99	908610	Limited Income Tax Refund Program	149,101	0	149,101	149,101	0	149,101	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(402,584)	0	(402,584)	(259,704)	0	(259,704)	(142,880)	0	(142,880)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	6,047,146	204,900	6,252,046	5,630,612	136,043	5,766,655	416,534	68,857	485,391

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: G-INT-12E
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended March 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.04%	53.04%
2	Cost of Debt		5.716%	5.807%
	Total Cost of Debt		3.032%	3.080%
	Total Weighted Cost		3.032%	3.080%
G-APL	Net Rate Base	313,049,191	206,808,379	106,240,812
	Interest Deduction for FIT Calculation	9,542,647	6,270,430	3,272,217

1 #  
2 #

<b>RESULTS OF OPERATIONS</b>	<b>Report ID: G-FIT-12E</b>
<b>FEDERAL INCOME TAXES--GAS</b>	
For Twelve Months Ended March 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	310,816,499	215,402,274	95,414,225
G-OPS	Operating & Maintenance Expense	254,845,651	176,702,939	78,142,712
G-OPS	Book Deprec/Amort and Reg Amortizations	16,192,291	10,867,249	5,325,042
G-OTX	Taxes Other than FIT	15,151,657	12,748,595	2,403,062
	Net Operating Income Before FIT	24,626,900	15,083,491	9,543,409
G-INT	Less: Interest Expense	9,542,647	6,270,430	3,272,217
G-SCM	Schedule M Adjustments	(18,881,211)	(13,160,946)	(5,720,265)
	Taxable Net Operating Income	(3,796,958)	(4,347,885)	550,927
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(1,328,936)	(1,521,760)	192,824
G-DTE	Deferred FIT	7,362,983	5,094,996	2,267,987
99	411400 Amortized Investment Tax Credit	(41,484)	(24,939)	(16,545)
	Total FIT/Deferred FIT & ITC	5,992,563	3,548,297	2,444,266
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	<b>Report ID:</b>
<b>GAS SCHEDULE M ITEMS</b>	<b>G-SCM-12E</b>
For Twelve Months Ended March 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	11,278,995	4,980,340	16,259,335	7,422,441	3,511,853	10,934,294	3,856,554	1,468,487	5,325,041
12	997001	Contributions In Aid of Construction	0	294,115	294,115	0	194,869	194,869	0	99,246	99,246
2	997002	Injuries and Damages	0	(300,000)	(300,000)	0	(199,185)	(199,185)	0	(100,815)	(100,815)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	1,198,811	1,198,811	0	846,397	846,397	0	352,414	352,414
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(5,128,673)	0	(5,128,673)	(4,315,997)	0	(4,315,997)	(812,676)	0	(812,676)
4	997015	Airplane Lease Payments	0	105,901	105,901	0	74,769	74,769	0	31,132	31,132
12	997016	Redemption Expense Amortization	0	363,301	363,301	0	240,709	240,709	0	122,592	122,592
4	997020	FAS87 Current Pension Accrual	0	(2,503,031)	(2,503,031)	0	(1,767,215)	(1,767,215)	0	(735,816)	(735,816)
99	997029	FAS 106 Post Retirement Benefits	41,671	0	41,671	41,671	0	41,671	0	0	0
99	997031	Decoupling Mechanism	(67,837)	0	(67,837)	(67,837)	0	(67,837)	0	0	0
12	997032	Interest Rate Swaps	0	(3,410,877)	(3,410,877)	0	(2,259,911)	(2,259,911)	0	(1,150,966)	(1,150,966)
4	997033	DSM Tariff Rider	(981,412)	0	(981,412)	(372,207)	0	(372,207)	(609,205)	0	(609,205)
12	997048	AFUDC	0	(152,543)	(152,543)	0	(101,069)	(101,069)	0	(51,474)	(51,474)
11	997049	Tax Depreciation	0	(25,432,738)	(25,432,738)	0	(16,983,219)	(16,983,219)	0	(8,449,519)	(8,449,519)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
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	(402,584)	0	(402,584)	(259,704)	0	(259,704)	(142,880)	0	(142,880)
99	997073	DSIT Amortization - ID	(6,039)	0	(6,039)	0	0	0	(6,039)	0	(6,039)
11	997080	Book Transportation Depreciation	0	1,246,183	1,246,183	0	832,164	832,164	0	414,019	414,019
4	997081	Deferred Compensation	0	(3,036)	(3,036)	0	(2,144)	(2,144)	0	(892)	(892)
4	997082	Meal Disallowances	0	91,986	91,986	0	64,945	64,945	0	27,041	27,041
4	997083	Paid Time Off	0	(839)	(839)	0	(592)	(592)	0	(247)	(247)
2	997084	Customer Uncollectibles	0	(92,905)	(92,905)	0	(61,684)	(61,684)	0	(31,221)	(31,221)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>4,734,121</b>	<b>(23,615,332)</b>	<b>(18,881,211)</b>	<b>2,448,367</b>	<b>(15,609,313)</b>	<b>(13,160,946)</b>	<b>2,285,754</b>	<b>(8,006,019)</b>	<b>(5,720,265)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.990%	30.010%
G-ALL	2	Number of Customers	100.000%	66.395%	33.605%
G-ALL	3	Direct Distribution Operating Expense	100.000%	69.901%	30.099%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Therms Purchased	100.000%	69.225%	30.775%
G-ALL	11	Book Depreciation	100.000%	66.777%	33.223%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.256%	33.744%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>		<b>G-DTE-12E</b>
For Twelve Months Ended March 31, 2013		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	4,935,519	3,262,279	1,673,240
99	410100	Deferred Federal Income Tax Exp	2,147,687	1,650,029	497,658
		<b>SUBTOTAL</b>	<b>7,083,206</b>	<b>4,912,308</b>	<b>2,170,898</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	138,873	91,792	47,081
99	411100	Deferred Federal Income Tax Exp	140,904	90,896	50,008
		<b>SUBTOTAL</b>	<b>279,777</b>	<b>182,688</b>	<b>97,089</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>7,362,983</b>	<b>5,094,996</b>	<b>2,267,987</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.098%	33.902%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



**RESULTS OF OPERATIONS**  
**TAXES OTHER THAN FEDERAL INCOME TAX**  
For Twelve Months Ended March 31, 2013  
Ending Balance Basis

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

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	28,434	28,434	0	19,901	19,901	0	8,533	8,533
		TOTAL UNDERGROUND STORAGE TAX	0	28,434	28,434	0	19,901	19,901	0	8,533	8,533
		DISTRIBUTION									
99	408110	State Excise Tax	5,398,496	0	5,398,496	5,398,496	0	5,398,496	0	0	0
99	408120	Municipal Occupation & License Tax	6,328,093	0	6,328,093	5,219,137	0	5,219,137	1,108,956	0	1,108,956
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	3,383,739	0	3,383,739	2,111,061	0	2,111,061	1,272,678	0	1,272,678
99	409100	State Income Tax	12,895	0	12,895	0	0	0	12,895	0	12,895
		TOTAL DISTRIBUTION TAX	15,123,223	0	15,123,223	12,728,694	0	12,728,694	2,394,529	0	2,394,529
		TOTAL TAXES OTHER THAN FIT	15,123,223	28,434	15,151,657	12,728,694	19,901	12,748,595	2,394,529	8,533	2,403,062

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
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RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12E
For Twelve Months Ended March 31, 2013	
Ending Balance 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	615,438	1,761,456	964,981	434,518	1,399,499	181,037	180,920	361,957
4	3031XX	Misc Intangible IT Plant (3031XX)	0	10,032,972	10,032,972	0	7,083,579	7,083,579	0	2,949,393	2,949,393
4		TOTAL INTANGIBLE PLANT	1,146,018	10,648,410	11,794,428	964,981	7,518,097	8,483,078	181,037	3,130,313	3,311,350
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,805	466,805	0	326,717	326,717	0	140,088	140,088
1	351XXX	Structures & Improvements	0	1,430,394	1,430,394	0	1,001,133	1,001,133	0	429,261	429,261
1	352XXX	Wells	0	18,369,546	18,369,546	0	12,856,845	12,856,845	0	5,512,701	5,512,701
1	353000	Lines	0	1,044,478	1,044,478	0	731,030	731,030	0	313,448	313,448
1	354000	Compressor Station Equipment	0	11,555,552	11,555,552	0	8,087,731	8,087,731	0	3,467,821	3,467,821
1	355000	Measuring & Regulating Equipment	0	263,712	263,712	0	184,572	184,572	0	79,140	79,140
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	121,154	121,154
1	357000	Other Equipment	0	1,554,802	1,554,802	0	1,088,206	1,088,206	0	466,596	466,596
		TOTAL UNDERGROUND STORAGE PLANT	0	35,089,001	35,089,001	0	24,558,792	24,558,792	0	10,530,209	10,530,209
		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	828,770	21,450	850,220	560,744	14,849	575,593	268,026	6,601	274,627
6	376000	Mains	232,315,395	2,512,521	234,827,916	150,054,963	1,739,293	151,794,256	82,260,432	773,228	83,033,660
6	378000	Measuring & Reg Station Equip-General	5,263,187	57,440	5,320,627	3,189,412	39,763	3,229,175	2,073,775	17,677	2,091,452
6	379000	Measuring & Reg Station Equip-City Gate	6,035,438	0	6,035,438	1,875,417	0	1,875,417	4,160,021	0	4,160,021
6	380000	Services	151,373,335	0	151,373,335	102,485,186	0	102,485,186	48,888,149	0	48,888,149
6	381000	Meters	64,563,702	0	64,563,702	42,995,763	0	42,995,763	21,567,939	0	21,567,939
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	3,016,333	0	3,016,333	2,383,700	0	2,383,700	632,633	0	632,633
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	463,549,406	2,591,411	466,140,817	303,610,626	1,793,905	305,404,531	159,938,780	797,506	160,736,286

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-12E</b>
For Twelve Months Ended March 31, 2013		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>GENERAL PLANT</b>									
4	389XXX	Land & Land Rights	665,824	826,151	1,491,975	574,973	583,287	1,158,260	90,851	242,864	333,715
4	390XXX	Structures & Improvements	4,793,644	14,099,601	18,893,245	3,625,350	9,954,741	13,580,091	1,168,294	4,144,860	5,313,154
4	391XXX	Office Furniture & Equipment	0	8,987,495	8,987,495	0	6,345,441	6,345,441	0	2,642,054	2,642,054
4	392XXX	Transportation Equipment	6,898,376	1,721,720	8,620,096	5,086,358	1,215,586	6,301,944	1,812,018	506,134	2,318,152
4	393000	Stores Equipment	150,416	385,357	535,773	113,291	272,074	385,365	37,125	113,283	150,408
4	394000	Tools, Shop & Garage Equipment	2,564,107	3,135,514	5,699,621	2,124,851	2,213,767	4,338,618	439,256	921,747	1,361,003
4	395000	Laboratory Equipment	76,811	255,767	332,578	57,932	180,579	238,511	18,879	75,188	94,067
4	396XXX	Power Operated Equipment	3,558,229	1,078,351	4,636,580	2,667,551	761,348	3,428,899	890,678	317,003	1,207,681
4	397XXX	Communications Equipment	1,993,038	5,779,800	7,772,838	692,135	4,080,712	4,772,847	1,300,903	1,699,088	2,999,991
4	398000	Miscellaneous Equipment	19	87,302	87,321	8	61,638	61,646	11	25,664	25,675
		<b>TOTAL GENERAL PLANT</b>	<b>20,700,464</b>	<b>36,357,058</b>	<b>57,057,522</b>	<b>14,942,449</b>	<b>25,669,173</b>	<b>40,611,622</b>	<b>5,758,015</b>	<b>10,687,885</b>	<b>16,445,900</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>485,395,888</b>	<b>84,685,880</b>	<b>570,081,768</b>	<b>319,518,056</b>	<b>59,539,967</b>	<b>379,058,023</b>	<b>165,877,832</b>	<b>25,145,913</b>	<b>191,023,745</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(12,596,352)	(12,596,352)	0	(8,816,187)	(8,816,187)	0	(3,780,165)	(3,780,165)
G-ADEP		Distribution Plant	(159,487,981)	(1,459,218)	(160,947,199)	(106,189,564)	(1,010,144)	(107,199,708)	(53,298,417)	(449,074)	(53,747,491)
G-ADEP		General Plant	(4,754,338)	(10,012,078)	(14,766,416)	(2,799,763)	(7,068,828)	(9,868,591)	(1,954,575)	(2,943,250)	(4,897,825)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(164,242,319)</b>	<b>(24,067,648)</b>	<b>(188,309,967)</b>	<b>(108,989,327)</b>	<b>(16,895,159)</b>	<b>(125,884,486)</b>	<b>(55,252,992)</b>	<b>(7,172,489)</b>	<b>(62,425,481)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(143,903)	(21,693)	(165,596)	(99,918)	(15,316)	(115,234)	(43,985)	(6,377)	(50,362)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(4,834,044)	(4,834,044)	0	(3,412,979)	(3,412,979)	0	(1,421,065)	(1,421,065)
G-AAMT		Underground Storage	0	(239,461)	(239,461)	0	(167,599)	(167,599)	0	(71,862)	(71,862)
G-AAMT		General Plant - 390200, 396200	(4,537)	(32,246)	(36,783)	(3,594)	(22,767)	(26,361)	(943)	(9,479)	(10,422)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(148,440)</b>	<b>(5,127,444)</b>	<b>(5,275,884)</b>	<b>(103,512)</b>	<b>(3,618,661)</b>	<b>(3,722,173)</b>	<b>(44,928)</b>	<b>(1,508,783)</b>	<b>(1,553,711)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(164,390,759)</b>	<b>(29,195,092)</b>	<b>(193,585,851)</b>	<b>(109,092,839)</b>	<b>(20,513,820)</b>	<b>(129,606,659)</b>	<b>(55,297,920)</b>	<b>(8,681,272)</b>	<b>(63,979,192)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>321,005,129</b>	<b>55,490,788</b>	<b>376,495,917</b>	<b>210,425,217</b>	<b>39,026,147</b>	<b>249,451,364</b>	<b>110,579,912</b>	<b>16,464,641</b>	<b>127,044,553</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(63,135,068)	(63,135,068)	0	(41,830,771)	(41,830,771)	0	(21,304,297)	(21,304,297)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,339,000)	(7,339,000)	0	(5,164,289)	(5,164,289)	0	(2,174,711)	(2,174,711)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(59,954)	(59,954)	0	(42,329)	(42,329)	0	(17,625)	(17,625)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,207,998)	(1,207,998)	0	(800,371)	(800,371)	0	(407,627)	(407,627)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(71,742,020)</b>	<b>(71,742,020)</b>	<b>0</b>	<b>(47,837,760)</b>	<b>(47,837,760)</b>	<b>0</b>	<b>(23,904,260)</b>	<b>(23,904,260)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>321,005,129</b>	<b>(16,251,232)</b>	<b>304,753,897</b>	<b>210,425,217</b>	<b>(8,811,613)</b>	<b>201,613,604</b>	<b>110,579,912</b>	<b>(7,439,619)</b>	<b>103,140,293</b>
<b>ALLOCATION RATIOS:</b>											
G-ALL	1	System Contract Demand		100.000%			69.990%			30.010%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.603%			29.397%	
G-ALL	6	Actual Therms Purchased		100.000%			69.225%			30.775%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			66.256%			33.744%	

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended March 31, 2013	
Ending Balance 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	321,005,129	(16,251,232)	304,753,897	210,425,217	(8,811,613)	201,613,604	110,579,912	(7,439,619)	103,140,293
		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	4,011,172	4,011,172	0	1,719,892	1,719,892
1	164100	Gas Inventory--Jackson Prairie	0	137,846	137,846	0	96,478	96,478	0	41,368	41,368
4	252000	Customer Advances	(77,864)	0	(77,864)	(11,804)	0	(11,804)	(66,060)	0	(66,060)
99	235199	Customer Deposits	(319,722)	0	(319,722)	(319,722)	0	(319,722)	0	0	0
C-WKC		Working Capital	1,418,651	1,405,319	2,823,970	1,418,651	0	1,418,651	0	1,405,319	1,405,319
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	1,021,065	7,274,229	8,295,294	1,087,125	4,107,650	5,194,775	(66,060)	3,166,579	3,100,519
		NET RATE BASE	322,026,194	(8,977,003)	313,049,191	211,512,342	(4,703,963)	206,808,379	110,513,852	(4,273,040)	106,240,812

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended March 31, 2013	
Ending Balance 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)	9,938,683	9,938,683												
Hydro (ED-AN)	8,746,968	8,746,968												
Other (ED-AN)	8,543,738	8,543,738												
<b>Total Electric Production</b>	<b>27,229,389</b>	<b>27,229,389</b>												
<b>Electric Transmission</b>														
ED-AN	10,548,620	10,548,620												
<b>Total Electric Transmission</b>	<b>10,548,620</b>	<b>10,548,620</b>												
<b>Electric Distribution</b>														
ED-ID	11,097,126	11,097,126												
ED-WA	21,143,722	21,143,722												
<b>Total Electric Distribution</b>	<b>32,240,848</b>	<b>32,240,848</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	604,246		604,246			604,246	604,246		422,912	422,912		181,334	181,334	
GD-OR	112,746			112,746										
<b>Total Gas Underground Storage</b>	<b>716,992</b>		<b>604,246</b>	<b>112,746</b>		<b>604,246</b>	<b>604,246</b>		<b>422,912</b>	<b>422,912</b>		<b>181,334</b>	<b>181,334</b>	
<b>Gas Distribution</b>														
6 GD-AN	51,603		51,603			51,603	51,603		35,722	35,722		15,881	15,881	
GD-ID	3,696,858		3,696,858		3,696,858	3,696,858	3,696,858				3,696,858		3,696,858	
GD-WA	7,132,793		7,132,793		7,132,793	7,132,793	7,132,793	7,132,793						
GD-OR	3,815,973			3,815,973										
<b>Total Gas Distribution</b>	<b>14,697,227</b>		<b>10,881,254</b>	<b>3,815,973</b>	<b>10,829,651</b>	<b>51,603</b>	<b>10,881,254</b>	<b>7,132,793</b>	<b>35,722</b>	<b>7,168,515</b>	<b>3,696,858</b>	<b>15,881</b>	<b>3,712,739</b>	
<b>General Plant</b>														
ED-AN	2,588,816	2,588,816												
ED-ID	284,203	284,203												
ED-WA	997,484	997,484												
7,4 CD-AA	11,365,348	8,222,375	2,204,991	937,982		2,204,991	2,204,991		1,556,790	1,556,790		648,201	648,201	
9,4 CD-AN	451,177	357,427	93,750			93,750	93,750		66,190	66,190		27,560	27,560	
9 CD-ID	420,553	333,166	87,387		87,387	87,387	87,387				87,387		87,387	
9 CD-WA	150,468	119,202	31,266		31,266	31,266	31,266	31,266						
8,4 GD-AA	167,356		117,685	49,671		117,685	117,685		83,089	83,089		34,596	34,596	
4 GD-AN	32,249		32,249			32,249	32,249		22,769	22,769		9,480	9,480	
GD-ID	68,300		68,300		68,300	68,300	68,300				68,300		68,300	
GD-WA	235,112		235,112		235,112	235,112	235,112	235,112						
GD-OR	255,092			255,092										
<b>Total General Plant</b>	<b>17,016,158</b>	<b>12,902,673</b>	<b>2,870,740</b>	<b>1,242,745</b>	<b>422,065</b>	<b>2,448,675</b>	<b>2,870,740</b>	<b>266,378</b>	<b>1,728,838</b>	<b>1,995,216</b>	<b>155,687</b>	<b>719,837</b>	<b>875,524</b>	
<b>Total Depreciation Expense</b>	<b>102,449,234</b>	<b>82,921,530</b>	<b>14,356,240</b>	<b>5,171,464</b>	<b>11,251,716</b>	<b>3,104,524</b>	<b>14,356,240</b>	<b>7,399,171</b>	<b>2,187,472</b>	<b>9,586,643</b>	<b>3,852,545</b>	<b>917,052</b>	<b>4,769,597</b>	

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South					
7 Elec/Gas North/Oregon 4-Factor		72.346%	19.401%	8.253%	1 System Contract Demand	69.990%		30.010%	
8 Gas North/Oregon 4-Factor		0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	70.603%		29.397%	
9 Elec/Gas North 4-Factor		79.221%	20.779%	0.000%	6 Actual Therms Purchased	69.225%		30.775%	

**RESULTS OF OPERATIONS**  
**GAS-NORTH AMORTIZATION EXPENSE**  
 For Twelve Months Ended March 31, 2013  
 Ending Balance Basis

Report ID:  
**G-AMTX-12E**

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	918,160	918,160												
Misc Intangible Plt (303000)	ED-AN	96,419	96,419												
<b>Total Production/Transmission</b>		<b>1,014,579</b>	<b>1,014,579</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	24,142	24,142												
Misc Intangible Plt (303000)	ED-WA	2,844	2,844												
<b>Total Distribution</b>		<b>26,986</b>	<b>26,986</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	57,666	41,719	11,188	4,759		11,188	11,188		7,899	7,899		3,289	3,289	
9,4	CD-AN	9,722	7,702	2,020			2,020	2,020		1,426	1,426		594	594	
	GD-ID	4,010		4,010			4,010	4,010				4,010		4,010	
	GD-WA	23,270		23,270			23,270	23,270	23,270		23,270				
	GD-OR	7,775		7,775											
<b>Total General Plant - 303000</b>		<b>102,443</b>	<b>49,421</b>	<b>40,488</b>	<b>12,534</b>		<b>27,280</b>	<b>13,208</b>	<b>40,488</b>	<b>23,270</b>	<b>9,325</b>	<b>32,595</b>	<b>4,010</b>	<b>3,883</b>	<b>7,893</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	8,087,216	5,850,777	1,569,001	667,438		1,569,001	1,569,001		1,107,762	1,107,762		461,239	461,239	
	ED-AN	202,724	202,724												
	ED-ID	4,736	4,736												
	ED-WA	368,988	368,988												
8,4	GD-AA	406,203		285,642	120,561		285,642	285,642		201,672	201,672		83,970	83,970	
4	GD-AN	2,341		2,341			2,341	2,341		1,653	1,653		688	688	
	GD-OR	2,184		2,184											
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>9,074,392</b>	<b>6,427,225</b>	<b>1,856,984</b>	<b>790,183</b>		<b>1,856,984</b>	<b>1,856,984</b>		<b>1,311,087</b>	<b>1,311,087</b>		<b>545,897</b>	<b>545,897</b>	
<b>Gas Underground Storage</b>															
1	GD-AN	227		227			227	227		159	159		68	68	
<b>Total Gas Underground Storage</b>		<b>227</b>		<b>227</b>			<b>227</b>	<b>227</b>		<b>159</b>	<b>159</b>		<b>68</b>	<b>68</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	27,822	20,128	5,398	2,296		5,398	5,398		3,811	3,811		1,587	1,587	
4	ED-AN	9,591	9,591												
	GD-OR	4,111		4,111											
<b>Total General Plant- 390200, 396200</b>		<b>41,524</b>	<b>29,719</b>	<b>5,398</b>	<b>6,407</b>		<b>5,398</b>	<b>5,398</b>		<b>3,811</b>	<b>3,811</b>		<b>1,587</b>	<b>1,587</b>	
<b>Total Amortization Expense</b>		<b>10,260,151</b>	<b>7,547,930</b>	<b>1,903,097</b>	<b>809,124</b>		<b>27,280</b>	<b>1,875,817</b>	<b>1,903,097</b>	<b>23,270</b>	<b>1,324,382</b>	<b>1,347,652</b>	<b>4,010</b>	<b>551,435</b>	<b>555,445</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
Service -					1	System Contract Demand	69.990%	30.010%
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	4	Jurisdictional 4-Factor Ratio	70.603%	29.397%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%				
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%				

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended March 31, 2013	
Ending Balance 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)	(280,238,492)	(280,238,492)												
Hydro (ED-AN)	(117,779,171)	(117,779,171)												
Other (ED-AN)	(79,583,000)	(79,583,000)												
<b>Total Electric Production</b>	<b>(477,600,663)</b>	<b>(477,600,663)</b>												
<b>Electric Transmission</b>														
ED-AN	(185,792,034)	(185,792,034)												
<b>Total Electric Transmission</b>	<b>(185,792,034)</b>	<b>(185,792,034)</b>												
<b>Electric Distribution</b>														
ED-ID	(132,224,518)	(132,224,518)												
ED-WA	(231,359,391)	(231,359,391)												
<b>Total Electric Distribution</b>	<b>(363,583,909)</b>	<b>(363,583,909)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(12,596,352)		(12,596,352)			(12,596,352)			(8,816,187)	(8,816,187)				
GD-OR	(437,179)			(437,179)							(3,780,165)	(3,780,165)		
<b>Total Gas Underground Storage</b>	<b>(13,033,531)</b>		<b>(12,596,352)</b>	<b>(437,179)</b>		<b>(12,596,352)</b>			<b>(8,816,187)</b>	<b>(8,816,187)</b>	<b>(3,780,165)</b>	<b>(3,780,165)</b>		
<b>Gas Distribution</b>														
6 GD-AN	(1,459,218)		(1,459,218)			(1,459,218)			(1,010,144)	(1,010,144)				
GD-ID	(53,298,417)		(53,298,417)		(53,298,417)						(53,298,417)	(53,298,417)		
GD-WA	(106,189,564)		(106,189,564)		(106,189,564)							(106,189,564)		
GD-OR	(88,024,082)			(88,024,082)								(88,024,082)		
<b>Total Gas Distribution</b>	<b>(248,971,281)</b>		<b>(160,947,199)</b>	<b>(88,024,082)</b>	<b>(159,487,981)</b>	<b>(1,459,218)</b>	<b>(160,947,199)</b>		<b>(106,189,564)</b>	<b>(1,010,144)</b>	<b>(107,199,708)</b>	<b>(53,298,417)</b>	<b>(449,074)</b>	<b>(53,747,491)</b>
<b>General Plant</b>														
ED-AN	(34,247,568)	(34,247,568)												
ED-ID	(5,615,567)	(5,615,567)												
ED-WA	(11,144,438)	(11,144,438)												
7,4 CD-AA	(27,730,068)	(20,061,595)	(5,379,910)	(2,288,563)	(5,379,910)	(5,379,910)			(3,798,378)	(3,798,378)		(1,581,532)	(1,581,532)	
9,4 CD-AN	(10,965,919)	(8,687,311)	(2,278,608)		(2,278,608)	(2,278,608)			(1,608,766)	(1,608,766)		(669,842)	(669,842)	
9 CD-ID	(4,512,151)	(3,574,571)	(937,580)		(937,580)	(937,580)					(937,580)		(937,580)	
9 CD-WA	(2,195,063)	(1,738,951)	(456,112)		(456,112)			(456,112)			(456,112)			
8,4 GD-AA	(1,356,756)		(954,071)	(402,685)		(954,071)			(673,603)	(673,603)		(280,468)	(280,468)	
4 GD-AN	(1,399,489)		(1,399,489)			(1,399,489)			(988,081)	(988,081)		(411,408)	(411,408)	
GD-ID	(1,016,995)		(1,016,995)		(1,016,995)						(1,016,995)		(1,016,995)	
GD-WA	(2,343,651)		(2,343,651)		(2,343,651)									
GD-OR	(3,571,755)			(3,571,755)					(2,343,651)		(2,343,651)			
<b>Total General Plant</b>	<b>(106,099,420)</b>	<b>(85,070,001)</b>	<b>(14,766,416)</b>	<b>(6,263,003)</b>	<b>(4,754,338)</b>	<b>(10,012,078)</b>	<b>(14,766,416)</b>		<b>(2,799,763)</b>	<b>(7,068,828)</b>	<b>(9,868,591)</b>	<b>(1,954,575)</b>	<b>(2,943,250)</b>	<b>(4,897,825)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,395,080,838)</b>	<b>(1,112,046,607)</b>	<b>(188,309,967)</b>	<b>(94,724,264)</b>	<b>(164,242,319)</b>	<b>(24,067,648)</b>	<b>(188,309,967)</b>		<b>(108,989,327)</b>	<b>(16,895,159)</b>	<b>(125,884,486)</b>	<b>(55,252,992)</b>	<b>(7,172,489)</b>	<b>(62,425,481)</b>

**Allocation Ratios:**

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		72.346%	19.401%	8.253%	1 System Contract Demand	69.990%	30.010%
8 Gas North/Oregon 4-Factor		0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	70.603%	29.397%
9 Elec/Gas North 4-Factor		79.221%	20.779%	0.000%	6 Actual Therms Purchased	69.225%	30.775%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended March 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	(6,697,353)	(6,697,353)												
Misc Intangible Plt (303000)	ED-AN	(627,299)	(627,299)												
<b>Total Production/Transmission</b>		<b>(7,324,652)</b>	<b>(7,324,652)</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	(78,815)	(78,815)												
Misc Intangible Plt (303000)	ED-WA	(23,054)	(23,054)												
<b>Total Distribution</b>		<b>(101,869)</b>	<b>(101,869)</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	(57,666)	(41,719)	(11,188)	(4,759)		(11,188)	(11,188)		(7,899)	(7,899)	(3,289)	(3,289)		
9,4	CD-AN	(50,556)	(40,051)	(10,505)			(10,505)	(10,505)		(7,417)	(7,417)	(3,088)	(3,088)		
	GD-ID	(43,985)		(43,985)			(43,985)	(43,985)				(43,985)	(43,985)		
	GD-WA	(99,918)		(99,918)			(99,918)	(99,918)	(99,918)		(99,918)				
	GD-OR	(50,635)		(50,635)											
<b>Total General Plant - 303000</b>		<b>(302,760)</b>	<b>(81,770)</b>	<b>(165,596)</b>	<b>(55,394)</b>		<b>(143,903)</b>	<b>(21,693)</b>	<b>(165,596)</b>	<b>(99,918)</b>	<b>(15,316)</b>	<b>(115,234)</b>	<b>(43,985)</b>	<b>(6,377)</b>	<b>(50,362)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	(21,629,215)	(15,647,872)	(4,196,284)	(1,785,059)			(4,196,284)	(4,196,284)		(2,962,702)	(2,962,702)	(1,233,582)	(1,233,582)	
	ED-AN	(444,594)	(444,594)												
	ED-WA	(571,969)	(571,969)												
8,4	GD-AA	(895,539)		(629,743)	(265,796)		(629,743)	(629,743)		(444,617)	(444,617)	(185,126)	(185,126)		
4	GD-AN	(8,017)		(8,017)			(8,017)	(8,017)		(5,660)	(5,660)	(2,357)	(2,357)		
	GD-OR	(796)		(796)											
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(23,550,130)</b>	<b>(16,664,435)</b>	<b>(4,834,044)</b>	<b>(2,051,651)</b>		<b>(4,834,044)</b>	<b>(4,834,044)</b>		<b>(3,412,979)</b>	<b>(3,412,979)</b>		<b>(1,421,065)</b>	<b>(1,421,065)</b>	
<b>Gas Underground Storage</b>															
1	GD-AN	(239,461)		(239,461)			(239,461)	(239,461)		(167,599)	(167,599)	(71,862)	(71,862)		
<b>Total Gas Underground Storage</b>		<b>(239,461)</b>		<b>(239,461)</b>			<b>(239,461)</b>	<b>(239,461)</b>		<b>(167,599)</b>	<b>(167,599)</b>	<b>(71,862)</b>	<b>(71,862)</b>		
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	(166,208)	(120,245)	(32,246)	(13,717)		(32,246)	(32,246)		(22,767)	(22,767)	(9,479)	(9,479)		
9	CD-ID	(4,538)	(3,595)	(943)			(943)	(943)				(943)	(943)		
9	CD-WA	(8,332)	(6,601)	(1,731)			(1,731)	(1,731)	(1,731)		(1,731)				
4	ED-AN	(46,954)	(46,954)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)		(1,863)				
	GD-OR	(50,032)		(50,032)											
<b>Total General Plant - 390200, 396200</b>		<b>(388,605)</b>	<b>(288,073)</b>	<b>(36,783)</b>	<b>(63,749)</b>		<b>(4,537)</b>	<b>(32,246)</b>	<b>(36,783)</b>	<b>(3,594)</b>	<b>(22,767)</b>	<b>(26,361)</b>	<b>(943)</b>	<b>(9,479)</b>	<b>(10,422)</b>
<b>Total Accumulated Amortization</b>		<b>(31,907,477)</b>	<b>(24,460,799)</b>	<b>(5,275,884)</b>	<b>(2,170,794)</b>		<b>(148,440)</b>	<b>(5,127,444)</b>	<b>(5,275,884)</b>	<b>(103,512)</b>	<b>(3,618,661)</b>	<b>(3,722,173)</b>	<b>(44,928)</b>	<b>(1,508,783)</b>	<b>(1,553,711)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1 System Contract Demand	69.990%	30.010%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	70.603%	29.397%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2013	
Ending Balance 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	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	0	325,095	325,095
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,479,352</b>	<b>372,902</b>	<b>708,653</b>	<b>3,108,652</b>	<b>4,190,207</b>	<b>574,973</b>	<b>90,851</b>	<b>826,151</b>	<b>1,491,975</b>	<b>472,075</b>	<b>325,095</b>	<b>797,170</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,579,767	812,031	2,106,027	3,661,709	6,579,767	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	2,177,767	0	0	0
99		GD-OR / AS	3,503,817	0	0	0	0	0	0	0	0	3,503,817	0	3,503,817
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	66,569,177	0	0	48,160,137	48,160,137	0	0	12,915,086	12,915,086	0	5,493,954	5,493,954
9		CD-WA / ID / AN	18,289,579	5,518,983	4,454,180	4,516,024	14,489,187	1,447,583	1,168,294	1,184,515	3,800,392	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>97,120,107</b>	<b>6,331,014</b>	<b>6,560,207</b>	<b>56,337,870</b>	<b>69,229,091</b>	<b>3,625,350</b>	<b>1,168,294</b>	<b>14,099,601</b>	<b>18,893,245</b>	<b>3,503,817</b>	<b>5,493,954</b>	<b>8,997,771</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	7,809,878	2,324,037	14,649	5,471,192	7,809,878	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	470,176	0	0	0	0	0	0	330,628	330,628	0	139,548	139,548
7		CD-AA	44,493,406	0	0	32,189,199	32,189,199	0	0	8,632,166	8,632,166	0	3,672,041	3,672,041
9		CD-WA / ID / AN	86,874	0	0	68,822	68,822	0	0	18,052	18,052	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>52,866,984</b>	<b>2,324,037</b>	<b>14,649</b>	<b>37,729,213</b>	<b>40,067,899</b>	<b>0</b>	<b>0</b>	<b>8,987,496</b>	<b>8,987,496</b>	<b>0</b>	<b>3,811,589</b>	<b>3,811,589</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	18,667,908	8,169,931	3,431,668	7,066,309	18,667,908	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,576,536	0	0	0	0	4,714,538	1,636,172	1,225,826	7,576,536	0	0	0
99		GD-OR / AS	2,582,676	0	0	0	0	0	0	0	0	2,582,676	0	2,582,676
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	383,287	383,287	0	0	102,786	102,786	0	43,724	43,724
9		CD-WA / ID / AN	4,527,521	1,417,580	670,422	1,498,746	3,586,748	371,819	175,846	393,108	940,773	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>33,884,438</b>	<b>9,587,511</b>	<b>4,102,090</b>	<b>8,948,342</b>	<b>22,637,943</b>	<b>5,086,357</b>	<b>1,812,018</b>	<b>1,721,720</b>	<b>8,620,095</b>	<b>2,582,676</b>	<b>43,724</b>	<b>2,626,400</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2013	
Ending Balance 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	2,172,874	110,638	141,541	1,469,194	1,721,373	29,019	37,125	385,357	451,501	0	0	0		
		<b>TOTAL ACCOUNT</b>	<b>2,709,701</b>	<b>121,377</b>	<b>156,286</b>	<b>1,839,039</b>	<b>2,116,702</b>	<b>113,290</b>	<b>37,125</b>	<b>385,357</b>	<b>535,772</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>		
	394000	Tools, Shop, & Garage Equipment														
99		ED-WA / ID / AN	3,206,245	1,109,316	354,603	1,742,326	3,206,245	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	2,963,824	0	0	0	0	2,113,074	432,674	418,076	2,963,824	0	0	0		
99		GD-OR / AS	913,406	0	0	0	0	0	0	0	0	913,406	0	913,406		
8		GD-AA	1,334,925	0	0	0	0	0	0	938,719	938,719	0	396,206	396,206		
7		CD-AA	8,858,914	0	0	6,409,070	6,409,070	0	0	1,718,718	1,718,718	0	731,126	731,126		
9		CD-WA / ID / AN	377,109	44,900	25,093	228,756	298,749	11,777	6,582	60,001	78,360	0	0	0		
		<b>TOTAL ACCOUNT</b>	<b>17,654,423</b>	<b>1,154,216</b>	<b>379,696</b>	<b>8,380,152</b>	<b>9,914,064</b>	<b>2,124,851</b>	<b>439,256</b>	<b>3,135,514</b>	<b>5,699,621</b>	<b>913,406</b>	<b>1,127,332</b>	<b>2,040,738</b>		
	395000	Laboratory Equipment														
99		ED-WA / ID / AN	920,024	164,888	81,624	673,512	920,024	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	171,605	0	0	0	0	55,845	18,213	97,547	171,605	0	0	0		
99		GD-OR / AS	152,474	0	0	0	0	0	0	0	0	152,474	0	152,474		
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	0	24,502	24,502		
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	29,353		
9		CD-WA / ID / AN	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	0	0	0		
		<b>TOTAL ACCOUNT</b>	<b>1,845,549</b>	<b>172,844</b>	<b>84,164</b>	<b>1,049,636</b>	<b>1,306,644</b>	<b>57,932</b>	<b>18,879</b>	<b>255,765</b>	<b>332,576</b>	<b>152,474</b>	<b>53,855</b>	<b>206,329</b>		

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	39,006,683	18,130,438	10,663,613	10,212,632	39,006,683	0	0	0	0	0
99		GD-WA / ID / AN	4,213,134	0	0	0	0	2,599,638	783,002	830,494	4,213,134	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,037	0	0	400,823	400,823	0	0	107,489	107,489	0
9		CD-WA / ID / AN	1,520,558	258,924	410,518	535,159	1,204,601	67,914	107,675	140,368	315,957	0
		<b>TOTAL ACCOUNT</b>	<b>45,338,246</b>	<b>18,389,362</b>	<b>11,074,131</b>	<b>11,148,614</b>	<b>40,612,107</b>	<b>2,667,552</b>	<b>890,677</b>	<b>1,078,351</b>	<b>4,636,580</b>	<b>43,834</b>
	397XXX	Communication Equipment										
99		ED-WA / ID / AN	48,784,229	9,737,844	2,859,356	36,187,029	48,784,229	0	0	0	0	0
99		GD-WA / ID / AN	1,052,176	0	0	0	0	593,553	458,623	0	1,052,176	0
99		GD-OR / AS	994,441	0	0	0	0	0	0	0	0	994,441
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0
7		CD-AA	17,449,066	0	0	12,623,702	12,623,702	0	0	3,385,293	3,385,293	0
9		CD-WA / ID / AN	12,691,364	375,847	3,211,237	6,467,142	10,054,226	98,581	842,280	1,696,277	2,637,138	0
		<b>TOTAL ACCOUNT</b>	<b>81,964,208</b>	<b>10,113,691</b>	<b>6,070,593</b>	<b>55,277,873</b>	<b>71,462,157</b>	<b>692,134</b>	<b>1,300,903</b>	<b>5,779,800</b>	<b>7,772,837</b>	<b>994,441</b>
	398000	Miscellaneous Equipment										
99		ED-WA / ID / AN	30,511	0	2,299	28,212	30,511	0	0	0	0	0
99		GD-WA / ID / AN	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
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	444,595	0	0	321,647	321,647	0	0	86,256	86,256	0
9		CD-WA / ID / AN	5,129	31	41	3,991	4,063	8	11	1,047	1,066	0
		<b>TOTAL ACCOUNT</b>	<b>482,602</b>	<b>31</b>	<b>2,340</b>	<b>353,850</b>	<b>356,221</b>	<b>8</b>	<b>11</b>	<b>87,303</b>	<b>87,322</b>	<b>2,367</b>
		<b>TOTAL GENERAL PLANT</b>	<b>340,345,610</b>	<b>48,566,985</b>	<b>29,152,809</b>	<b>184,173,241</b>	<b>261,893,035</b>	<b>14,942,447</b>	<b>5,758,014</b>	<b>36,357,058</b>	<b>57,057,519</b>	<b>8,722,317</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
**COMMON INTANGIBLE PLANT**  
 For Twelve Months Ended March 31, 2013  
 Ending Balance Basis

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

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	2,101,673	153,179	0	1,948,494	2,101,673	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	2,964,357	0	0	2,144,594	2,144,594	0	0	575,115	575,115	0	244,648	
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,816,232</b>	<b>153,179</b>	<b>0</b>	<b>4,246,823</b>	<b>4,400,002</b>	<b>964,981</b>	<b>181,037</b>	<b>615,438</b>	<b>1,761,456</b>	<b>410,126</b>	<b>244,648</b>	<b>654,774</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,923,136	2,075,685	23,524	823,927	2,923,136	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	0	645,956	
7		CD-AA	40,842,393	0	0	29,547,837	29,547,837	0	0	7,923,833	7,923,833	0	3,370,723	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>45,941,930</b>	<b>2,075,685</b>	<b>23,524</b>	<b>30,371,764</b>	<b>32,470,973</b>	<b>0</b>	<b>0</b>	<b>9,454,278</b>	<b>9,454,278</b>	<b>0</b>	<b>4,016,679</b>	<b>4,016,679</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	63,290	0	0	63,290	63,290	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	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	2,923,395	0	0	2,114,959	2,114,959	0	0	567,168	567,168	0	241,268	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,999,442</b>	<b>0</b>	<b>0</b>	<b>2,178,249</b>	<b>2,178,249</b>	<b>0</b>	<b>0</b>	<b>578,694</b>	<b>578,694</b>	<b>1,231</b>	<b>241,268</b>	<b>242,499</b>
		<b>TOTAL</b>	<b>55,757,604</b>	<b>2,228,864</b>	<b>23,524</b>	<b>36,796,836</b>	<b>39,049,224</b>	<b>964,981</b>	<b>181,037</b>	<b>10,648,410</b>	<b>11,794,428</b>	<b>411,357</b>	<b>4,502,595</b>	<b>4,913,952</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%		72.346%		19.401%		8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%		0.000%		70.320%		29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%		79.221%		20.779%		0.000%
G-ALL	99	Not Allocated	0.000%		0.000%		0.000%		0.000%

RESULTS OF OPERATIONS		Report ID: <b>C-DTX-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>		
For Twelve Months Ended March 31, 2013		
Ending Balance 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	(35,780,765)	(25,885,952)	(6,941,826)	(2,952,987)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,911,417)	(1,514,244)	(397,173)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	<u>(38,001,208)</u>	<u>(27,623,764)</u>	<u>(7,398,953)</u>	<u>(2,978,491)</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended March 31, 2013  
 Ending Balance Basis

Report ID:  
**C-WKC-12E**

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		720,246	720,246		720,246	720,246		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		496,682	496,682		496,682	496,682		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,275,724	6,275,724		5,065,601	5,065,601		1,210,123	1,210,123
1	154300	PLANT MATERIALS & OPER SUP-CS2		268,152	268,152		216,445	216,445		51,707	51,707
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		743,754	743,754		600,339	600,339		143,415	143,415
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		0	0		0	0		0	0
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE			383			309			74
99	163998	COMMON WORKING CAPITAL	9,366,675		9,366,675	7,948,024		7,948,024		1,418,651	1,418,651
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	0		0	0		0		0	0
<b>TOTAL</b>			<b>9,366,675</b>	<b>8,504,941</b>	<b>17,871,616</b>	<b>7,948,024</b>	<b>7,099,622</b>	<b>15,047,646</b>		<b>1,418,651</b>	<b>1,405,319</b>

ALLOCATION RATIOS: