

RESULTS OF OPERATIONS			Report ID: G-ROR-1A
GAS RATE OF RETURN			
For Month Ended March 31, 2012 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	3,142,967	2,019,443	1,123,524
		Adjustments			
		Adjusted Gas Net Operating Income	3,142,967	2,019,443	1,123,524
G-APL		Gas Net Adjusted Rate Base	306,485,935	200,493,213	105,992,722
		RATE OF RETURN	1.025%	1.007%	1.060%

RESULTS OF OPERATIONS		Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES		
For Month Ended March 31, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2011	100.000%	69.580%	30.420%
2	Input	Number of Customers Percent	03-31-2012	224,602 100.000%	149,136 66.400%	75,466 33.600%
3	G-OPS	Direct Distribution Operating Expense Percent		744,637 100.000%	441,730 59.322%	302,907 40.678%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct O & M Accounts 798 - 894		4,111,478	2,773,192	1,338,286
		Direct O & M Accounts 901 - 935		14,127,845	10,042,316	4,085,529
		Total		18,239,323	12,815,508	5,423,815
		Percentage		100.000%	70.263%	29.737%
		Direct Labor				
		Amount: Accounts 798 - 894		6,075,404	3,914,087	2,161,317
		Amount: Accounts 901 - 935		2,672,735	2,070,415	602,320
		Total		8,748,139	5,984,502	2,763,637
		Percentage		100.000%	68.409%	31.591%
		Total Number of Customers		224,556	149,161	75,395
		Percentage		100.000%	66.425%	33.575%
		Total Direct Plant		308,463,462	201,271,418	107,192,044
		Percentage		100.000%	65.250%	34.750%
4		Total Four Factor Allocators Percent		400.000% 100.000%	270.346% 67.587%	129.654% 32.413%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-1A
For Month Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	03-31-2012	29,785,369 100.000%	20,891,458 70.140%	8,893,911 29.860%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		66,341,282	58,626,203	5,247,466	2,467,613
		Direct O & M Accts 901 - 935		58,793,117	39,254,919	16,142,401	3,395,797
		Direct O & M Accts 901 - 905 Utility 9 Only		1,408,245	867,690	540,555	XXXXXX
		Adjustments		0			
		Total		126,542,644	98,748,812	21,930,422	5,863,410
		Percentage		100.000%	78.036%	17.330%	4.634%
		Direct Labor Accts 500 - 894		54,372,404	43,317,908	7,642,727	3,411,769
		Direct Labor Accts 901 - 935		4,295,024	3,049,259	223,754	1,022,011
		Direct Labor Accts 901 - 905 Utility 9 Only		5,547,864	3,418,316	2,129,548	XXXXXX
		Total		64,215,292	49,785,483	9,996,029	4,433,780
		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%
7		Total Percentages		400.000%	288.177%	79.555%	32.268%
		Average (CD AA)		100.000%	72.044%	19.889%	8.067%

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended March 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended March 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2010	100.000%	0.000%	80.500%	19.500%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2011	378,337,806	254,537,052	123,800,754	
			100.000%	67.278%	32.722%	
11	Book Depreciation Percent		1,156,960	763,283	393,677	
			100.000%	65.973%	34.027%	
12	Net Gas Plant (before DFIT) Percent		364,129,354	239,461,137	124,668,217	
			100.000%	65.763%	34.237%	
13	G-PLT Net Gas General Plant Percent		38,788,693	27,117,100	11,671,593	
			100.000%	69.910%	30.090%	
14	Net Allocated Schedule M's Percent		-1,546,215	-1,023,281	-522,934	
			100.000%	66.180%	33.820%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended March 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
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	19,474,476	0	19,474,476	13,580,625	0	13,580,625	5,893,851	0	5,893,851
99	4812XX	Commercial - Firm & Interruptible	9,780,169	0	9,780,169	6,997,653	0	6,997,653	2,782,516	0	2,782,516
99	4813XX	Industrial-Firm	365,583	0	365,583	208,044	0	208,044	157,539	0	157,539
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	42,624	0	42,624	37,875	0	37,875	4,749	0	4,749
99	499XXX	Unbilled Revenue	(4,966,822)	0	(4,966,822)	(3,552,289)	0	(3,552,289)	(1,414,533)	0	(1,414,533)
		TOTAL SALES TO ULTIMATE CUSTOMERS	24,696,030	0	24,696,030	17,271,908	0	17,271,908	7,424,122	0	7,424,122
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	2,271,488	0	2,271,488	1,593,222	0	1,593,222	678,266	0	678,266
99	488000	Miscellaneous Service Revenues	2,692	0	2,692	1,614	0	1,614	1,078	0	1,078
99	489300	Transportation For Others	348,678	0	348,678	319,710	0	319,710	28,968	0	28,968
99	493000	Rent from Gas Property	230	0	230	230	0	230	0	0	0
4	495000	Other Gas Revenues	504,310	62,260	566,570	355,010	42,080	397,090	149,300	20,180	169,480
		TOTAL OTHER OPERATING REVENUES	3,127,398	62,260	3,189,658	2,269,786	42,080	2,311,866	857,612	20,180	877,792
		TOTAL GAS REVENUES	27,823,428	62,260	27,885,688	19,541,694	42,080	19,583,774	8,281,734	20,180	8,301,914
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	17,212,898	0	17,212,898	12,085,033	0	12,085,033	5,127,865	0	5,127,865
6	808XXX	Net Natural Gas Storage Transactions	(1,840,386)	0	(1,840,386)	(1,290,847)	0	(1,290,847)	(549,539)	0	(549,539)
6	811000	Gas Used for Products Extraction	(112,481)	0	(112,481)	(78,894)	0	(78,894)	(33,587)	0	(33,587)
10	813000	Other Gas Expenses	0	120,951	120,951	0	81,373	81,373	0	39,578	39,578
99	813010	Gas Technology Institute (GTI) Expenses	12,288	0	12,288	8,861	0	8,861	3,427	0	3,427
		TOTAL PRODUCTION EXPENSES	15,272,319	120,951	15,393,270	10,724,153	81,373	10,805,526	4,548,166	39,578	4,587,744
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	1,840	1,840	0	1,280	1,280	0	560	560
1	824000	Other Expenses	0	29,976	29,976	0	20,857	20,857	0	9,119	9,119
1	837000	Other Equipment	0	34,187	34,187	0	23,787	23,787	0	10,400	10,400
		TOTAL UNDERGROUND STORAGE OPER EXP	0	66,003	66,003	0	45,924	45,924	0	20,079	20,079
G-DEPX		Depreciation Expense-Underground Storage	0	51,841	51,841	0	36,071	36,071	0	15,770	15,770
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	2,304	2,304	0	1,603	1,603	0	701	701
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	54,164	54,164	0	37,687	37,687	0	16,477	16,477
		TOTAL UNDERGROUND STORAGE EXPENSES	0	120,167	120,167	0	83,611	83,611	0	36,556	36,556

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended March 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
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	13,384	75,520	88,904	9,258	44,800	54,058	4,126	30,720	34,846
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	127,790	76,738	204,528	81,620	45,523	127,143	46,170	31,215	77,385
3	875000	Measuring & Reg Sta Exp-General	16,601	0	16,601	12,473	0	12,473	4,128	0	4,128
3	876000	Measuring & Reg Sta Exp-Industrial	488	0	488	488	0	488	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	12,045	0	12,045	6,560	0	6,560	5,485	0	5,485
3	878000	Meter & House Regulator Expenses	28,665	0	28,665	27,404	0	27,404	1,261	0	1,261
3	879000	Customer Installation Expenses	111,702	8,127	119,829	68,010	4,821	72,831	43,692	3,306	46,998
3	880000	Other Expenses	178,940	68,964	247,904	107,841	40,911	148,752	71,099	28,053	99,152
3	881000	Rents	0	331	331	0	196	196	0	135	135
MAINTENANCE											
3	885000	Supervision & Engineering	8,961	14	8,975	2,646	8	2,654	6,315	6	6,321
3	887000	Mains	73,025	0	73,025	48,143	0	48,143	24,882	0	24,882
3	889000	Measuring & Reg Sta Exp-General	7,822	0	7,822	5,110	0	5,110	2,712	0	2,712
3	890000	Measuring & Reg Sta Exp-Industrial	36,781	30	36,811	7,084	18	7,102	29,697	12	29,709
3	891000	Measuring & Reg Sta Exp-City Gate	8,265	0	8,265	7,737	0	7,737	528	0	528
3	892000	Services	68,345	3,296	71,641	29,719	1,955	31,674	38,626	1,341	39,967
3	893000	Meters & House Regulators	51,954	27,661	79,615	27,637	16,409	44,046	24,317	11,252	35,569
3	894000	Other Equipment	(131)	26,304	26,173	0	15,604	15,604	(131)	10,700	10,569
TOTAL DISTRIBUTION OPERATING EXP			744,637	286,985	1,031,622	441,730	170,245	611,975	302,907	116,740	419,647
G-DEPX		Depreciation Expense-Distribution	876,605	4,129	880,734	574,396	2,896	577,292	302,209	1,233	303,442
G-OTX		Taxes Other Than FIT	2,042,573	0	2,042,573	1,768,853	0	1,768,853	273,720	0	273,720
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			2,919,178	4,129	2,923,307	2,343,249	2,896	2,346,145	575,929	1,233	577,162
TOTAL DISTRIBUTION EXPENSES			3,663,815	291,114	3,954,929	2,784,979	173,141	2,958,120	878,836	117,973	996,809
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	27,519	27,519	0	18,273	18,273	0	9,246	9,246
2	902000	Meter Reading Expenses	150,108	5,656	155,764	127,553	3,756	131,309	22,555	1,900	24,455
G-903	903XXX	Customer Records & Collection Expenses	84,713	338,725	423,438	62,481	224,913	287,394	22,232	113,812	136,044
2	904000	Uncollectible Accounts	0	154,660	154,660	0	102,694	102,694	0	51,966	51,966
2	905000	Misc Customer Accounts	0	10,139	10,139	0	6,732	6,732	0	3,407	3,407
TOTAL CUSTOMER ACCOUNTS EXPENSES			234,821	536,699	771,520	190,034	356,368	546,402	44,787	180,331	225,118
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,050,350	13,965	1,064,315	844,538	9,273	853,811	205,812	4,692	210,504
2	909000	Advertising	307	85,502	85,809	259	56,773	57,032	48	28,729	28,777
2	910000	Misc Customer Service & Info Exp	0	3,474	3,474	0	2,307	2,307	0	1,167	1,167
TOTAL CUSTOMER SERVICE & INFO EXP			1,050,657	102,941	1,153,598	844,797	68,353	913,150	205,860	34,588	240,448

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended March 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
		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	12,474	607,845	620,319	8,142	410,824	418,966	4,332	197,021	201,353
4	921000	Office Supplies & Expenses	0	79,856	79,856	0	53,972	53,972	0	25,884	25,884
4	922000	Admin. Expenses Transferred - Credit	0	(3,742)	(3,742)	0	(2,529)	(2,529)	0	(1,213)	(1,213)
4	923000	Outside Services Employed	0	303,013	303,013	0	204,797	204,797	0	98,216	98,216
4	924000	Property Insurance Premium	0	25,744	25,744	0	17,400	17,400	0	8,344	8,344
4	925XXX	Injuries and Damages	64	39,702	39,766	0	26,833	26,833	64	12,869	12,933
4	926XXX	Employee Pensions and Benefits	4,630	22,062	26,692	4,630	14,911	19,541	0	7,151	7,151
4	928000	Regulatory Commission Expenses	102,557	9,251	111,808	84,498	6,252	90,750	18,059	2,999	21,058
4	930000	Miscellaneous General Expenses	7,256	77,861	85,117	3,910	52,624	56,534	3,346	25,237	28,583
4	931000	Rents	875	23,094	23,969	816	15,609	16,425	59	7,485	7,544
4	935000	Maintenance of General Plant	27,795	141,617	169,412	16,343	95,715	112,058	11,452	45,902	57,354
		TOTAL ADMIN & GEN OPERATING EXP	155,651	1,326,303	1,481,954	118,339	896,408	1,014,747	37,312	429,895	467,207
G-DEPX		Depreciation Expense-General Plant	36,974	187,412	224,386	23,254	126,666	149,920	13,720	60,746	74,466
G-AMTX		Amortization Expense - General Plant - 303000	2,245	173	2,418	1,926	117	2,043	319	56	375
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	139,670	139,670	0	94,399	94,399	0	45,271	45,271
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	376	376	0	254	254	0	122	122
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	66,341	0	66,341	66,341	0	66,341	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	31,812	0	31,812	31,812	0	31,812	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	137,372	327,631	465,003	123,333	221,436	344,769	14,039	106,195	120,234
		TOTAL ADMIN & GENERAL EXPENSES	293,023	1,653,934	1,946,957	241,672	1,117,844	1,359,516	51,351	536,090	587,441
		TOTAL EXPENSES BEFORE FIT	20,514,635	2,825,806	23,340,441	14,785,635	1,880,690	16,666,325	5,729,000	945,116	6,674,116
		NET OPERATING INCOME BEFORE FIT			4,545,247			2,917,449			1,627,798
G-FIT		FEDERAL INCOME TAX			1,423,780			958,561			465,219
G-FIT		DEFERRED FEDERAL INCOME TAX			(17,995)			(58,444)			40,449
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(3,505)			(2,111)			(1,394)
		GAS NET OPERATING INCOME			3,142,967			2,019,443			1,123,524

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended March 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
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%		69.580%			30.420%		
G-ALL	2	Number of Customers		100.000%		66.400%			33.600%		
G-ALL	3	Direct Distribution Operating Expense		100.000%		59.322%			40.678%		
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		67.587%			32.413%		
G-ALL	6	Actual Therms Purchased		100.000%		70.140%			29.860%		
G-ALL	10	Actual Annual Throughput		100.000%		67.278%			32.722%		
G-ALL	99	Not Allocated		0.000%		0.000%			0.000%		

RESULTS OF OPERATIONS	Report ID: G-804-1A
ALLOCATION OF PURCHASED GAS COSTS	
For Month Ended March 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
6	804000	Gas Purchases	11,837,993	0	11,837,993	8,303,172	0	8,303,172	3,534,821	0	3,534,821
1	804001	Pipeline Demand Costs	2,378,737	0	2,378,737	1,655,125	0	1,655,125	723,612	0	723,612
1	804002	Transport Variable Charges	66,099	0	66,099	45,992	0	45,992	20,107	0	20,107
6	804010	Gas Costs - Fixed Hedge	36,711	0	36,711	25,749	0	25,749	10,962	0	10,962
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	11,024	0	11,024	7,732	0	7,732	3,292	0	3,292
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	1,523,959	0	1,523,959	1,068,905	0	1,068,905	455,054	0	455,054
6	804700	Gas Costs - Offsystem Bookout	4,943	0	4,943	3,467	0	3,467	1,476	0	1,476
6	804711	Gas Costs - Offsystem Bookout Offset	(4,943)	0	(4,943)	(3,467)	0	(3,467)	(1,476)	0	(1,476)
6	804730	Gas Costs - Intracompany LDC Gas	857,980	0	857,980	601,787	0	601,787	256,193	0	256,193
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(801,026)	0	(801,026)	(555,946)	0	(555,946)	(245,080)	0	(245,080)
99	805120	Gas Expense - Rate Deferrals	1,301,421	0	1,301,421	932,517	0	932,517	368,904	0	368,904
		TOTAL PURCHASED GAS COSTS	17,212,898	0	17,212,898	12,085,033	0	12,085,033	5,127,865	0	5,127,865

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	6	Actual Therms Purchased	100.000%	70.140%	29.860%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-1A
For Month Ended March 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 & Collections	84,713	338,725	423,438	62,481	224,913	287,394	22,232	113,812	136,044
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	84,713	338,725	423,438	62,481	224,913	287,394	22,232	113,812	136,044

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.400%	33.600%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.763%	34.237%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended March 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	23,493	13,965	37,458	16,834	9,273	26,107	6,659	4,692	11,351
99	908600	Public Purpose Tariff Rider Expense Offset	1,193,290	0	1,193,290	964,331	0	964,331	228,959	0	228,959
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(166,433)	0	(166,433)	(136,627)	0	(136,627)	(29,806)	0	(29,806)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,050,350	13,965	1,064,315	844,538	9,273	853,811	205,812	4,692	210,504

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.400%	33.600%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended March 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.37%	52.37%
2	Cost of Debt		5.647%	5.808%
	Total Cost of Debt		2.957%	3.042%
	Total Weighted Cost		2.957%	3.042%
G-APL	Net Rate Base	306,485,935	200,493,213	105,992,722
	Interest Deduction for FIT Calculation	9,152,883	5,928,584	3,224,299
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-1A
FEDERAL INCOME TAXES--GAS	
For Month Ended March 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	27,885,688	19,583,774	8,301,914
G-OPS	Operating & Maintenance Expense	19,897,967	13,937,724	5,960,243
G-OPS	Book Deprec/Amort and Reg Amortizations	1,397,597	958,145	439,452
G-OTX	Taxes Other than FIT	2,044,877	1,770,456	274,421
	Net Operating Income Before FIT	4,545,247	2,917,449	1,627,798
G-INT	Less: Interest Expense	762,741	494,049	268,692
G-SCM	Schedule M Adjustments	285,436	315,345	(29,909)
	Taxable Net Operating Income	4,067,942	2,738,745	1,329,197
	Tax Rate	35%	35%	35%
	Total Federal Income Tax	1,423,780	958,561	465,219
G-DTE	Deferred FIT	(17,995)	(58,444)	40,449
99	411400 Amortized Investment Tax Credit	(3,505)	(2,111)	(1,394)
	Total FIT/Deferred FIT & ITC	1,402,280	898,006	504,274

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-1A
For Month Ended March 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
G-DEPX/AMTX		Book Depreciation & Amortization	915,824	383,620	1,299,444	599,576	260,416	859,992	316,248	123,204	439,452
12	997001	Contributions In Aid of Construction	0	8,291	8,291	0	5,452	5,452	0	2,839	2,839
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	75,401	75,401	0	50,961	50,961	0	24,440	24,440
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	500,395	0	500,395	376,572	0	376,572	123,823	0	123,823
4	997015	Airplane Lease Payments	0	8,619	8,619	0	5,825	5,825	0	2,794	2,794
12	997016	Redemption Expense Amortization	0	(123,914)	(123,914)	0	(81,490)	(81,490)	0	(42,424)	(42,424)
4	997020	FAS87 Current Pension Accrual	0	264,035	264,035	0	178,453	178,453	0	85,582	85,582
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	97,903	0	97,903	97,903	0	97,903	0	0	0
12	997032	Interest Rate Swaps	0	20,411	20,411	0	13,423	13,423	0	6,988	6,988
4	997033	DSM Tariff Rider	479,330	0	479,330	396,572	0	396,572	82,758	0	82,758
11	997049	Tax Depreciation	0	(1,886,996)	(1,886,996)	0	(1,244,908)	(1,244,908)	0	(642,088)	(642,088)
1	997055	Deferred Gas Exchange	0	(500,000)	(500,000)	0	(347,900)	(347,900)	0	(152,100)	(152,100)
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(166,433)	0	(166,433)	(136,627)	0	(136,627)	(29,806)	0	(29,806)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	24,132	24,132	0	15,921	15,921	0	8,211	8,211
4	997081	Deferred Compensation	0	78,778	78,778	0	53,244	53,244	0	25,534	25,534
4	997082	Meal Disallowances	0	8,362	8,362	0	5,652	5,652	0	2,710	2,710
4	997083	Paid Time Off	0	(9,586)	(9,586)	0	(6,479)	(6,479)	0	(3,107)	(3,107)
2	997084	Customer Uncollectibles	0	102,634	102,634	0	68,149	68,149	0	34,485	34,485
TOTAL SCHEDULE M ADJUSTMENTS			1,831,649	(1,546,213)	285,436	1,338,626	(1,023,281)	315,345	493,023	(522,932)	(29,909)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.400%	33.600%
G-ALL	3	Direct Distribution Operating Expense	100.000%	59.322%	40.678%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	6	Actual Therms Purchased	100.000%	70.140%	29.860%
G-ALL	11	Book Depreciation	100.000%	65.973%	34.027%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.763%	34.237%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS			Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS			
For Month Ended March 31, 2012			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	362,683	240,024	122,659
99	410100	Deferred Federal Income Tax Exp	(378,790)	(306,487)	(72,303)
		SUBTOTAL	(16,107)	(66,463)	50,356
14	411100	Deferred Federal Income Tax Expense - Allocated	(60,139)	(39,800)	(20,339)
99	411100	Deferred Federal Income Tax Exp	58,251	47,819	10,432
		SUBTOTAL	(1,888)	8,019	(9,907)
		Total Deferred Federal Income Tax Expense	(17,995)	(58,444)	40,449

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.180%	33.820%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended March 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
		UNDERGROUND STORAGE									
16	408190	R&P Property Tax - Storage	0	2,304	2,304	0	1,603	1,603	0	701	701
		TOTAL UNDERGROUND STORAGE TAX	0	2,304	2,304	0	1,603	1,603	0	701	701
		DISTRIBUTION									
99	408110	State Excise Tax	810,658	0	810,658	810,658	0	810,658	0	0	0
99	408120	Municipal Occupation & License Tax	948,462	0	948,462	786,639	0	786,639	161,823	0	161,823
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	250,473	0	250,473	171,556	0	171,556	78,917	0	78,917
99	409100	State Income Tax	32,980	0	32,980	0	0	0	32,980	0	32,980
		TOTAL DISTRIBUTION TAX	2,042,573	0	2,042,573	1,768,853	0	1,768,853	273,720	0	273,720
		TOTAL TAXES OTHER THAN FIT	2,042,573	2,304	2,044,877	1,768,853	1,603	1,770,456	273,720	701	274,421

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
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RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended March 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
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,133,431	41,410	1,174,841	964,981	27,988	992,969	168,450	13,422	181,872
4	3031XX	Misc Intangible IT Plant (3031XX)	0	8,662,511	8,662,511	0	5,854,731	5,854,731	0	2,807,780	2,807,780
4		TOTAL INTANGIBLE PLANT	1,133,431	8,703,921	9,837,352	964,981	5,882,719	6,847,700	168,450	2,821,202	2,989,652
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,805	466,805	0	324,803	324,803	0	142,002	142,002
1	351XXX	Structures & Improvements	0	1,360,596	1,360,596	0	946,703	946,703	0	413,893	413,893
1	352XXX	Wells	0	18,259,428	18,259,428	0	12,704,910	12,704,910	0	5,554,518	5,554,518
1	353000	Lines	0	1,044,477	1,044,477	0	726,747	726,747	0	317,730	317,730
1	354000	Compressor Station Equipment	0	11,410,005	11,410,005	0	7,939,081	7,939,081	0	3,470,924	3,470,924
1	355000	Measuring & Regulating Equipment	0	208,146	208,146	0	144,828	144,828	0	63,318	63,318
1	356000	Purification Equipment	0	407,617	407,617	0	283,620	283,620	0	123,997	123,997
1	357000	Other Equipment	0	1,482,176	1,482,176	0	1,031,298	1,031,298	0	450,878	450,878
		TOTAL UNDERGROUND STORAGE PLANT	0	34,639,250	34,639,250	0	24,101,990	24,101,990	0	10,537,260	10,537,260
		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	784,528	22,254	806,782	515,269	15,609	530,878	269,259	6,645	275,904
6	376000	Mains	223,351,229	2,512,521	225,863,750	144,355,906	1,762,282	146,118,188	78,995,323	750,239	79,745,562
6	378000	Measuring & Reg Station Equip-General	5,141,539	57,441	5,198,980	3,128,685	40,289	3,168,974	2,012,854	17,152	2,030,006
6	379000	Measuring & Reg Station Equip-City Gate	5,880,801	60,968	5,941,769	1,736,060	42,763	1,778,823	4,144,741	18,205	4,162,946
6	380000	Services	144,625,254	0	144,625,254	97,128,261	0	97,128,261	47,496,993	0	47,496,993
6	381000	Meters	63,632,107	0	63,632,107	42,694,785	0	42,694,785	20,937,322	0	20,937,322
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,888,621	0	2,888,621	2,272,132	0	2,272,132	616,489	0	616,489
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	446,457,325	2,653,184	449,110,509	291,896,539	1,860,943	293,757,482	154,560,786	792,241	155,353,027

RESULTS OF OPERATIONS	Report ID: G-PLT-1A
GAS UTILITY PLANT	
For Month Ended March 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
GENERAL PLANT											
4	389XXX	Land & Land Rights	670,908	847,043	1,517,951	577,609	572,491	1,150,100	93,299	274,552	367,851
4	390XXX	Structures & Improvements	4,314,932	12,604,621	16,919,553	3,289,407	8,519,085	11,808,492	1,025,525	4,085,536	5,111,061
4	391XXX	Office Furniture & Equipment	0	9,178,648	9,178,648	0	6,203,573	6,203,573	0	2,975,075	2,975,075
4	392XXX	Transportation Equipment	6,355,468	1,481,717	7,837,185	4,582,280	1,001,448	5,583,728	1,773,188	480,269	2,253,457
4	393000	Stores Equipment	155,008	327,397	482,405	114,822	221,278	336,100	40,186	106,119	146,305
4	394000	Tools, Shop & Garage Equipment	1,621,131	2,436,156	4,057,287	1,174,233	1,646,525	2,820,758	446,898	789,631	1,236,529
4	395000	Laboratory Equipment	94,114	287,682	381,796	70,982	194,436	265,418	23,132	93,246	116,378
4	396XXX	Power Operated Equipment	3,781,877	931,925	4,713,802	2,834,100	629,860	3,463,960	947,777	302,065	1,249,842
4	397XXX	Communications Equipment	1,933,268	4,565,240	6,498,508	631,484	3,085,509	3,716,993	1,301,784	1,479,731	2,781,515
4	398000	Miscellaneous Equipment	19	78,722	78,741	8	53,206	53,214	11	25,516	25,527
TOTAL GENERAL PLANT			18,926,725	32,739,151	51,665,876	13,274,925	22,127,411	35,402,336	5,651,800	10,611,740	16,263,540
TOTAL PLANT IN SERVICE			466,517,481	78,735,506	545,252,987	306,136,445	53,973,063	360,109,508	160,381,036	24,762,443	185,143,479
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	11,972,877	11,972,877	0	8,330,728	8,330,728	0	3,642,149	3,642,149
G-ADEP		Distribution Plant	150,604,677	1,436,587	152,041,264	100,159,864	1,007,622	101,167,486	50,444,813	428,965	50,873,778
G-ADEP		General Plant	4,504,758	8,340,481	12,845,239	2,626,040	5,637,080	8,263,120	1,878,718	2,703,401	4,582,119
TOTAL ACCUMULATED DEPRECIATION			155,109,435	21,749,945	176,859,380	102,785,904	14,975,430	117,761,334	52,323,531	6,774,515	59,098,046
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	121,791	8,627	130,418	81,975	5,831	87,806	39,816	2,796	42,612
G-AAMT		Misc IT Intangible Plant - 3031XX	0	3,862,670	3,862,670	0	2,610,663	2,610,663	0	1,252,007	1,252,007
G-AAMT		Underground Storage	0	239,224	239,224	0	166,452	166,452	0	72,772	72,772
G-AAMT		General Plant - 390200, 396200	4,609	27,335	31,944	3,641	18,475	22,116	968	8,860	9,828
TOTAL ACCUMULATED AMORTIZATION			126,400	4,137,856	4,264,256	85,616	2,801,421	2,887,037	40,784	1,336,435	1,377,219
TOTAL ACCUMULATED DEPR/AMORT			155,235,835	25,887,801	181,123,636	102,871,520	17,776,851	120,648,371	52,364,315	8,110,950	60,475,265
NET GAS UTILITY PLANT before DFIT			311,281,646	52,847,705	364,129,351	203,264,925	36,196,212	239,461,137	108,016,721	16,651,493	124,668,214
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(60,321,118)	(60,321,118)	0	(39,668,977)	(39,668,977)	0	(20,652,141)	(20,652,141)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(6,251,755)	(6,251,755)	0	(4,218,179)	(4,218,179)	0	(2,033,576)	(2,033,576)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,344,028)	(1,344,028)	0	(883,873)	(883,873)	0	(460,155)	(460,155)
TOTAL ACCUMULATED DFIT			0	(67,916,901)	(67,916,901)	0	(44,771,029)	(44,771,029)	0	(23,145,872)	(23,145,872)
NET GAS UTILITY PLANT			311,281,646	(15,069,196)	296,212,450	203,264,925	(8,574,817)	194,690,108	108,016,721	(6,494,379)	101,522,342
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand			100.000%			69.580%			30.420%
G-ALL	4	Jurisdictional 4-Factor Ratio			100.000%			67.587%			32.413%
G-ALL	6	Actual Therms Purchased			100.000%			70.140%			29.860%
G-ALL	12	Net Gas Plant (before DFIT)			100.000%			65.763%			34.237%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended March 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
G-PLT		NET GAS PLANT IN SERVICE	311,281,646	(15,069,196)	296,212,450	203,264,925	(8,574,817)	194,690,108	108,016,721	(6,494,379)	101,522,342
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,987,674	3,987,674	0	1,743,390	1,743,390
1	164100	Gas Inventory--Jackson Prairie	0	4,185,203	4,185,203	0	2,912,064	2,912,064	0	1,273,139	1,273,139
4	252000	Customer Advances	(87,242)	(55)	(87,297)	(21,182)	(37)	(21,219)	(66,060)	(18)	(66,078)
99	235199	Customer Deposits	(1,075,414)	0	(1,075,414)	(1,075,414)	0	(1,075,414)	0	0	0
C-WKC		Working Capital	0	1,519,929	1,519,929	0	0	0	0	1,519,929	1,519,929
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(1,162,656)	11,436,141	10,273,485	(1,096,596)	6,899,701	5,803,105	(66,060)	4,536,440	4,470,380
		NET RATE BASE	310,118,990	(3,633,055)	306,485,935	202,168,329	(1,675,116)	200,493,213	107,950,661	(1,957,939)	105,992,722

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended March 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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	891,309	891,309												
Hydro (ED-AN)	735,417	735,417												
Other (ED-AN)	689,384	689,384												
Total Electric Production	2,316,110	2,316,110												
Electric Transmission														
ED-AN	887,029	887,029												
Total Electric Transmission	887,029	887,029												
Electric Distribution														
ED-ID	909,702	909,702												
ED-WA	1,706,803	1,706,803												
Total Electric Distribution	2,616,505	2,616,505												
Gas Underground Storage														
1 GD-AN	51,841		51,841			51,841	51,841			36,071	36,071		15,770	15,770
GD-OR	9,338				9,338									
Total Gas Underground Storage	61,179		51,841		9,338		51,841	51,841		36,071	36,071		15,770	15,770
Gas Distribution														
6 GD-AN	4,129		4,129				4,129	4,129		2,896	2,896		1,233	1,233
GD-ID	302,209		302,209			302,209	302,209					302,209		302,209
GD-WA	574,396		574,396			574,396	574,396		574,396	574,396				
GD-OR	313,223				313,223									
Total Gas Distribution	1,193,957		880,734		313,223		876,605	4,129	880,734	574,396	2,896	577,292	302,209	1,233
General Plant														
ED-AN	215,405	215,405												
ED-ID	24,382	24,382												
ED-WA	62,737	62,737												
7,4 CD-AA	855,994	616,692	170,249	69,053		170,249	170,249			115,066	115,066		55,183	55,183
9,4 CD-AN	23,198	18,247	4,951			4,951	4,951			3,346	3,346		1,605	1,605
9 CD-ID	34,964	27,503	7,461			7,461	7,461					7,461		7,461
9 CD-WA	12,241	9,629	2,612			2,612	2,612		2,612					
8,4 GD-AA	13,339		9,515	3,824		9,515	9,515			6,431	6,431		3,084	3,084
4 GD-AN	2,697		2,697			2,697	2,697			1,823	1,823		874	874
GD-ID	6,259		6,259			6,259	6,259					6,259		6,259
GD-WA	20,642		20,642			20,642	20,642		20,642					20,642
GD-OR	21,217			21,217										
Total General Plant	1,293,075	974,595	224,386	94,094		36,974	187,412	224,386	23,254	126,666	149,920		13,720	60,746
Total Depreciation Expense	8,367,855	6,794,239	1,156,961	416,655		913,579	243,382	1,156,961	597,650	165,633	763,283		315,929	77,749

Allocation Ratios:													
Service -				Jurisdiction -									
		Electric	Gas-North	Gas-South				Washington					Idaho
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	System Contract Demand		69.580%					30.420%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio		67.587%					32.413%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased		70.140%					29.860%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended March 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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000)	ED-AN	76,453	76,453										
Misc Intangible Plt (303000)	ED-AN	7,197	7,197										
Total Production/Transmission		83,650	83,650										
Distribution													
Franchises (302000)	ED-WA	2,009	2,009										
Misc Intangible Plt (303000)	ED-WA	237	237										
Total Distribution		2,246	2,246										
General Plant - 303000													
9,4	CD-AN	809	636	173									
	GD-ID	319		319	319	173	173		117	117		319	56
	GD-WA	1,926		1,926	1,926			1,926		1,926			
	GD-OR	647		647									
Total General Plant - 303000		3,701	636	2,418	647	2,245	173	2,418	1,926	117	2,043	319	56
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	612,807	441,491	121,881	49,435								
	ED-AN	16,504	16,504				121,881	121,881		82,376	82,376		39,505
	ED-WA	14,872	14,872										
8,4	GD-AA	24,669		17,597	7,072					11,893	11,893		5,704
4	GD-AN	192		192						130	130		62
	GD-OR	794		794									
Total Miscellaneous IT Intangible Plant - 3031XX		669,838	472,867	139,670	57,301		139,670	139,670		94,399	94,399		45,271
Gas Underground Storage													
1	GD-AN	19		19			19	19		13	13		6
Total Gas Underground Storage		19		19			19	19		13	13		6
General Plant - 390200, 396200													
7,4	CD-AA	1,887	1,359	376	152								
4	ED-AN	947	947				376	376		254	254		122
	GD-OR	362		362									
Total General Plant- 390200, 396200		3,196	2,306	376	514		376	376		254	254		122
Total Amortization Expense		762,650	561,705	142,483	58,462		2,245	140,238	142,483	1,926	94,783	96,709	319

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended March 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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	272,416,770	272,416,770												
Hydro (ED-AN)	109,056,176	109,056,176												
Other (ED-AN)	73,036,505	73,036,505												
Total Electric Production	454,509,451	454,509,451												
Electric Transmission														
ED-AN	176,186,358	176,186,358												
Total Electric Transmission	176,186,358	176,186,358												
Electric Distribution														
ED-ID	134,950,434	134,950,434												
ED-WA	217,877,945	217,877,945												
Total Electric Distribution	352,828,379	352,828,379												
Gas Underground Storage														
1 GD-AN	11,972,877		11,972,877			11,972,877	11,972,877		8,330,728	8,330,728		3,642,149	3,642,149	
GD-OR	319,724			319,724										
Total Gas Underground Storage	12,292,601		11,972,877	319,724		11,972,877	11,972,877		8,330,728	8,330,728		3,642,149	3,642,149	
Gas Distribution														
6 GD-AN	1,436,587		1,436,587			1,436,587	1,436,587		1,007,622	1,007,622		428,965	428,965	
GD-ID	50,444,813		50,444,813			50,444,813	50,444,813				50,444,813		50,444,813	
GD-WA	100,159,864		100,159,864			100,159,864	100,159,864		100,159,864	100,159,864				
GD-OR	85,884,167			85,884,167										
Total Gas Distribution	237,925,431		152,041,264	85,884,167		150,604,677	152,041,264		100,159,864	1,007,622	101,167,486	50,444,813	428,965	50,873,778
General Plant														
ED-AN	31,876,164	31,876,164												
ED-ID	6,053,932	6,053,932												
ED-WA	10,014,607	10,014,607												
7,4 CD-AA	21,945,814	15,810,642	4,364,803	1,770,369		4,364,803	4,364,803		2,950,039	2,950,039		1,414,764	1,414,764	
9,4 CD-AN	10,618,420	8,352,555	2,265,865			2,265,865	2,265,865		1,531,430	1,531,430		734,435	734,435	
9 CD-ID	4,363,743	3,432,564	931,179			931,179	931,179				931,179		931,179	
9 CD-WA	2,006,163	1,578,068	428,095			428,095	428,095	428,095		428,095				
8,4 GD-AA	1,182,733		843,655	339,078		843,655	843,655		570,201	570,201		273,454	273,454	
4 GD-AN	866,158		866,158			866,158	866,158		585,410	585,410		280,748	280,748	
GD-ID	947,539		947,539			947,539	947,539				947,539		947,539	
GD-WA	2,197,945		2,197,945			2,197,945	2,197,945	2,197,945		2,197,945				
GD-OR	3,375,199			3,375,199										
Total General Plant	95,448,417	77,118,532	12,845,239	5,484,646		4,504,758	8,340,481	12,845,239	2,626,040	5,637,080	8,263,120	1,878,718	2,703,401	4,582,119
Total Accumulated Depreciation	1,329,190,637	1,060,642,720	176,859,380	91,688,537		155,109,435	21,749,945	176,859,380	102,785,904	14,975,430	117,761,334	52,323,531	6,774,515	59,098,046

Allocation Ratios:												
Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho						
7 Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1 System Contract Demand	69.580%	30.420%						
8 Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4 Jurisdictional 4-Factor Ratio	67.587%	32.413%						
9 Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6 Actual Therms Purchased	70.140%	29.860%						

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-1A
For Month Ended March 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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	5,740,966	5,740,966											
Misc Intangible Plt (303000)	ED-AN	534,217	534,217											
Total Production/Transmission		6,275,183	6,275,183											
Distribution														
Franchises (302000)	ED-WA	53,669	53,669											
Misc Intangible Plt (303000)	ED-WA	20,092	20,092											
Total Distribution		73,761	73,761											
General Plant - 303000														
9,4	CD-AN	40,428	31,801	8,627				5,831	5,831					
	GD-ID	39,816		39,816	39,816	8,627	39,816					2,796	2,796	
	GD-WA	81,975		81,975	81,975		81,975	81,975				39,816	39,816	
	GD-OR	42,536		42,536										
Total General Plant - 303000		204,755	31,801	130,418	42,536	121,791	8,627	130,418	81,975	5,831	87,806	39,816	2,796	42,612
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	17,643,068	12,710,772	3,509,030	1,423,266									
	ED-AN	753,237	753,237			3,509,030	3,509,030		2,371,648	2,371,648		1,137,382	1,137,382	
	ED-WA	195,545	195,545											
8,4	GD-AA	477,001		340,250	136,751		340,250	340,250	229,965	229,965		110,285	110,285	
4	GD-AN	13,390		13,390			13,390	13,390	9,050	9,050		4,340	4,340	
	GD-OR	44,654		44,654										
Total Miscellaneous IT Intangible Plant - 3031XX		19,126,895	13,659,554	3,862,670	1,604,671		3,862,670	3,862,670	2,610,663	2,610,663		1,252,007	1,252,007	
Gas Underground Storage														
1	GD-AN	239,224		239,224			239,224	239,224	166,452	166,452		72,772	72,772	
Total Gas Underground Storage		239,224		239,224			239,224	239,224	166,452	166,452		72,772	72,772	
General Plant - 390200, 396200														
7,4	CD-AA	137,440	99,018	27,335	11,087									
9	CD-ID	4,537	3,569	968		968	27,335	27,335	18,475	18,475		968	8,860	
9	CD-WA	8,332	6,554	1,778		1,778		1,778	1,778		1,778		968	
4	ED-AN	36,889	36,889											
	ED-WA	110,678	110,678											
	GD-WA	1,863		1,863		1,863		1,863	1,863		1,863			
	GD-OR	45,741		45,741										
Total General Plant - 390200, 396200		345,480	256,708	31,944	56,828	4,609	27,335	31,944	3,641	18,475	22,116	968	8,860	9,828
Total Accumulated Amortization		26,265,298	20,297,007	4,264,256	1,704,035	126,400	4,137,856	4,264,256	85,616	2,801,421	2,887,037	40,784	1,336,435	1,377,219

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

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

AVISTA UTILITIES

Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768	317,768
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0	0
		TOTAL ACCOUNT	6,479,350	370,266	706,204	3,095,087	4,171,557	577,609	93,299	847,042	1,517,950	472,075	317,768	789,843
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	5,745,787	487,645	1,973,731	3,284,411	5,745,787	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	3,311,870	0	0	0	0	0	0	0	0	3,311,870	0	3,311,870
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	57,677,450	0	0	41,553,142	41,553,142	0	0	11,471,468	11,471,468	0	4,652,840	4,652,840
9		CD-WA / ID / AN	16,714,848	5,190,628	3,780,348	4,177,091	13,148,067	1,408,103	1,025,525	1,133,153	3,566,781	0	0	0
		TOTAL ACCOUNT	85,331,259	5,678,273	5,754,079	49,014,644	60,446,996	3,289,407	1,025,525	12,604,621	16,919,553	3,311,870	4,652,840	7,964,710
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,270,770	992,821	7,325	2,270,624	3,270,770	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	429,446	0	0	0	0	0	0	306,328	306,328	0	123,118	123,118
7		CD-AA	44,565,715	0	0	32,106,924	32,106,924	0	0	8,863,675	8,863,675	0	3,595,116	3,595,116
9		CD-WA / ID / AN	40,518	0	0	31,872	31,872	0	0	8,646	8,646	0	0	0
		TOTAL ACCOUNT	48,306,449	992,821	7,325	34,409,420	35,409,566	0	0	9,178,649	9,178,649	0	3,718,234	3,718,234
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,252,084	7,847,500	2,988,855	6,415,729	17,252,084	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,956,780	0	0	0	0	4,277,338	1,613,944	1,065,498	6,956,780	0	0	0
99		GD-OR / AS	2,403,529	0	0	0	0	0	0	0	0	2,403,529	0	2,403,529
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	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	3,632,004	1,124,095	587,014	1,145,862	2,856,971	304,942	159,244	310,847	775,033	0	0	0
		TOTAL ACCOUNT	30,774,194	8,971,595	3,575,869	7,943,278	20,490,742	4,582,280	1,773,188	1,481,716	7,837,184	2,403,529	42,739	2,446,268

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

AVISTA UTILITIES

Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	1,865,755	112,615	148,135	1,206,871	1,467,621	30,550	40,186	327,398	398,134	0	0	0
		TOTAL ACCOUNT	2,402,582	123,354	162,880	1,576,716	1,862,950	114,821	40,186	327,398	482,405	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,236,901	1,151,597	370,781	1,714,523	3,236,901	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,032,171	0	0	0	0	1,166,554	444,947	420,670	2,032,171	0	0	0
99		GD-OR / AS	908,283	0	0	0	0	0	0	0	0	908,283	0	908,283
8		GD-AA	1,153,557	0	0	0	0	0	0	822,844	822,844	0	330,713	330,713
7		CD-AA	5,695,610	0	0	4,103,345	4,103,345	0	0	1,132,800	1,132,800	0	459,465	459,465
9		CD-WA / ID / AN	325,563	28,306	7,191	220,594	256,091	7,679	1,951	59,842	69,472	0	0	0
		TOTAL ACCOUNT	13,352,085	1,179,903	377,972	6,038,462	7,596,337	1,174,233	446,898	2,436,156	4,057,287	908,283	790,178	1,698,461
	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
		TOTAL ACCOUNT	2,080,574	185,440	98,471	1,174,543	1,458,454	70,982	23,131	287,683	381,796	187,966	52,358	240,324

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

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,646,839	16,809,414	10,662,198	9,175,227	36,646,839	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,275,862	0	0	0	0	2,761,080	837,200	677,582	4,275,862	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,036	0	0	399,150	399,150	0	0	110,192	110,192	0	44,694	44,694
9		CD-WA / ID / AN	1,535,911	269,171	407,616	531,376	1,208,163	73,020	110,577	144,151	327,748	0	0	0
		TOTAL ACCOUNT	43,056,482	17,078,585	11,069,814	10,105,753	38,254,152	2,834,100	947,777	931,925	4,713,802	43,834	44,694	88,528
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	44,408,025	6,778,998	2,728,166	34,900,861	44,408,025	0	0	0	0	0	0	0
99		GD-WA / ID / AN	973,044	0	0	0	0	532,416	440,628	0	973,044	0	0	0
99		GD-OR / AS	956,324	0	0	0	0	0	0	0	0	956,324	0	956,324
8		GD-AA	992,933	0	0	0	0	0	0	708,269	708,269	0	284,664	284,664
7		CD-AA	11,530,494	0	0	8,307,029	8,307,029	0	0	2,293,300	2,293,300	0	930,165	930,165
9		CD-WA / ID / AN	11,827,620	365,190	3,174,441	5,764,093	9,303,724	99,068	861,156	1,563,672	2,523,896	0	0	0
		TOTAL ACCOUNT	70,688,440	7,144,188	5,902,607	48,971,983	62,018,778	631,484	1,301,784	4,565,241	6,498,509	956,324	1,214,829	2,171,153
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	13,158	0	2,299	10,859	13,158	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	390,403	0	0	281,262	281,262	0	0	77,647	77,647	0	31,494	31,494
9		CD-WA / ID / AN	5,129	31	41	3,963	4,035	8	11	1,075	1,094	0	0	0
		TOTAL ACCOUNT	411,057	31	2,340	296,084	298,455	8	11	78,722	78,741	2,367	31,494	33,861
		TOTAL GENERAL PLANT	302,882,472	41,724,456	27,657,561	162,625,970	232,007,987	13,274,924	5,651,799	32,739,153	51,665,876	8,343,475	10,865,134	19,208,609

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,021,450	153,179	0	1,868,271	2,021,450	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,133,431	0	0	0	0	964,981	168,450	0	1,133,431	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	194,058	0	0	152,648	152,648	0	0	41,410	41,410	0	0	0
		TOTAL ACCOUNT	3,759,065	153,179	0	2,020,919	2,174,098	964,981	168,450	41,410	1,174,841	410,126	0	410,126
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,037,713	1,234,817	11,762	791,134	2,037,713	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
8		GD-AA	1,578,078	0	0	0	0	0	0	1,125,659	1,125,659	0	452,419	452,419
7		CD-AA	35,434,186	0	0	25,528,205	25,528,205	0	0	7,047,505	7,047,505	0	2,858,476	2,858,476
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	39,096,417	1,234,817	11,762	26,319,339	27,565,918	0	0	8,173,164	8,173,164	46,440	3,310,895	3,357,335
	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	2,363,155	0	0	1,702,511	1,702,511	0	0	470,008	470,008	0	190,636	190,636
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,632,269	0	0	1,951,057	1,951,057	0	0	489,345	489,345	1,231	190,636	191,867
		TOTAL	45,487,751	1,387,996	11,762	30,291,315	31,691,073	964,981	168,450	8,703,919	9,837,350	457,797	3,501,531	3,959,328

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended March 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(29,449,911)	(21,216,894)	(5,857,293)	(2,375,724)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,848,551)	(1,454,089)	(394,462)	0
		Total	(31,298,462)	(22,670,983)	(6,251,755)	(2,375,724)

ALLOCATION RATIOS:

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

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

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		681,499	681,499		681,499	681,499		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		732,573	732,573		732,573	732,573		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,119,532	6,119,532		4,813,241	4,813,241		1,306,291	1,306,291
1	154300	PLANT MATERIALS & OPER SUP-CS2		314,148	314,148		247,089	247,089		67,059	67,059
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		689,891	689,891		542,625	542,625		147,266	147,266
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		1,643	1,643		1,292	1,292		351	351
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(613)	(613)		(482)	(482)		(131)	(131)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(4,247)	(4,247)		(3,340)	(3,340)		(907)	(907)
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000		0	0
TOTAL			18,188,000	8,534,426	26,722,426	18,188,000	7,014,497	25,202,497	0	1,519,929	1,519,929

ALLOCATION RATIOS: