

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-12A</b>
<b>GAS RATE OF RETURN</b>	
For Twelve Months Ended December 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	17,521,942	10,351,234	7,170,708
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	17,521,942	10,351,234	7,170,708
G-APL		Gas Net Adjusted Rate Base	316,282,369	207,913,378	108,368,991
		<b>RATE OF RETURN</b>	<b>5.540%</b>	<b>4.979%</b>	<b>6.617%</b>

<b>RESULTS OF OPERATIONS</b>		Report ID: <b>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>		
For Twelve Months Ended December 31, 2012 Average of Monthly Averages 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	12-31-2012	224,829	149,331	75,498
		Percent		<u>100.000%</u>	<u>66.420%</u>	<u>33.580%</u>
3	G-OPS	Direct Distribution Operating Expense		10,145,804	6,988,407	3,157,397
		Percent		<u>100.000%</u>	<u>68.880%</u>	<u>31.120%</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		<u>400.000%</u>	<u>282.410%</u>	<u>117.590%</u>
		Percent		<u>100.000%</u>	<u>70.603%</u>	<u>29.397%</u>

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended December 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	12-31-2012	241,921,921 <b>100.000%</b>	167,362,436 <b>69.180%</b>	74,559,485 <b>30.820%</b>	
	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)		<b>100.000%</b>	<b>72.044%</b>	<b>19.889%</b>	<b>8.067%</b>

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

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

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<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended December 31, 2012 Average of Monthly Averages Basis	

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		14,100,928	9,370,886	4,730,042	
			100.000%	66.456%	33.544%	
12	Net Gas Plant (before DFIT) Percent		366,576,800	241,784,840	124,791,960	
			100.000%	65.957%	34.043%	
13	G-PLT Net Gas General Plant Percent		39,168,388	28,147,016	11,021,372	
			100.000%	71.862%	28.138%	
14	Net Allocated Schedule M's Percent		-23,951,508	-15,751,481	-8,200,027	
			100.000%	65.764%	34.236%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS OPERATING STATEMENT</b>		<b>G-OPS-12A</b>
For Twelve Months Ended December 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
		<b>REVENUES</b>									
		<b>SALES OF GAS:</b>									
99	480000	Residential	137,383,280	0	137,383,280	94,585,243	0	94,585,243	42,798,037	0	42,798,037
99	4812XX	Commercial - Firm & Interruptible	69,498,549	0	69,498,549	48,941,164	0	48,941,164	20,557,385	0	20,557,385
99	4813XX	Industrial-Firm	3,095,904	0	3,095,904	1,609,314	0	1,609,314	1,486,590	0	1,486,590
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	277,580	0	277,580	247,325	0	247,325	30,255	0	30,255
99	499XXX	Unbilled Revenue	(3,657,184)	0	(3,657,184)	(2,329,609)	0	(2,329,609)	(1,327,575)	0	(1,327,575)
		<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>206,598,129</b>	<b>0</b>	<b>206,598,129</b>	<b>143,053,437</b>	<b>0</b>	<b>143,053,437</b>	<b>63,544,692</b>	<b>0</b>	<b>63,544,692</b>
		<b>OTHER OPERATING REVENUES:</b>									
99	483XXX	Sales for Resale	93,558,217	0	93,558,217	63,689,274	0	63,689,274	29,868,943	0	29,868,943
99	488000	Miscellaneous Service Revenues	29,069	0	29,069	17,232	0	17,232	11,837	0	11,837
99	489300	Transportation For Others	4,142,841	0	4,142,841	3,725,270	0	3,725,270	417,571	0	417,571
99	493000	Rent from Gas Property	2,456	0	2,456	2,456	0	2,456	0	0	0
4	495000	Other Gas Revenues	6,052,084	375,079	6,427,163	4,133,084	264,817	4,397,901	1,919,000	110,262	2,029,262
		<b>TOTAL OTHER OPERATING REVENUES</b>	<b>103,784,667</b>	<b>375,079</b>	<b>104,159,746</b>	<b>71,567,316</b>	<b>264,817</b>	<b>71,832,133</b>	<b>32,217,351</b>	<b>110,262</b>	<b>32,327,613</b>
		<b>TOTAL GAS REVENUES</b>	<b>310,382,796</b>	<b>375,079</b>	<b>310,757,875</b>	<b>214,620,753</b>	<b>264,817</b>	<b>214,885,570</b>	<b>95,762,043</b>	<b>110,262</b>	<b>95,872,305</b>
		<b>PRODUCTION EXPENSES:</b>									
G-804	804/805	City Gate Purchases	199,537,445	0	199,537,445	136,466,136	0	136,466,136	63,071,309	0	63,071,309
6	808XXX	Net Natural Gas Storage Transactions	5,756,759	0	5,756,759	4,352,142	0	4,352,142	1,404,617	0	1,404,617
6	811000	Gas Used for Products Extraction	(1,163,861)	0	(1,163,861)	(798,014)	0	(798,014)	(365,847)	0	(365,847)
10	813000	Other Gas Expenses	0	1,239,765	1,239,765	0	857,459	857,459	0	382,306	382,306
99	813010	Gas Technology Institute (GTI) Expenses	99,859	0	99,859	71,010	0	71,010	28,849	0	28,849
		<b>TOTAL PRODUCTION EXPENSES</b>	<b>204,230,202</b>	<b>1,239,765</b>	<b>205,469,967</b>	<b>140,091,274</b>	<b>857,459</b>	<b>140,948,733</b>	<b>64,138,928</b>	<b>382,306</b>	<b>64,521,234</b>
		<b>UNDERGROUND STORAGE EXPENSES:</b>									
1	814000	Supervision & Engineering	0	18,245	18,245	0	12,770	12,770	0	5,475	5,475
1	824000	Other Expenses	0	542,922	542,922	0	379,991	379,991	0	162,931	162,931
1	837000	Other Equipment	0	456,029	456,029	0	319,175	319,175	0	136,854	136,854
		<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>1,017,196</b>	<b>1,017,196</b>	<b>0</b>	<b>711,936</b>	<b>711,936</b>	<b>0</b>	<b>305,260</b>	<b>305,260</b>
G-DEPX		Depreciation Expense-Underground Storage	0	625,322	625,322	0	437,663	437,663	0	187,659	187,659
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	27,671	27,671	0	19,367	19,367	0	8,304	8,304
		<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES</b>	<b>0</b>	<b>653,220</b>	<b>653,220</b>	<b>0</b>	<b>457,189</b>	<b>457,189</b>	<b>0</b>	<b>196,031</b>	<b>196,031</b>
		<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>1,670,416</b>	<b>1,670,416</b>	<b>0</b>	<b>1,169,125</b>	<b>1,169,125</b>	<b>0</b>	<b>501,291</b>	<b>501,291</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended December 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
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION</b>											
3	870000	Supervision & Engineering	252,979	939,654	1,192,633	204,388	647,234	851,622	48,591	292,420	341,011
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,286,459	853,821	3,140,280	1,743,828	588,112	2,331,940	542,631	265,709	808,340
3	875000	Measuring & Reg Sta Exp-General	119,479	0	119,479	82,732	0	82,732	36,747	0	36,747
3	876000	Measuring & Reg Sta Exp-Industrial	8,225	0	8,225	4,227	0	4,227	3,998	0	3,998
3	877000	Measuring & Reg Sta Exp-City Gate	173,240	0	173,240	72,054	0	72,054	101,186	0	101,186
3	878000	Meter & House Regulator Expenses	840,018	0	840,018	758,438	0	758,438	81,580	0	81,580
3	879000	Customer Installation Expenses	1,353,493	83,768	1,437,261	786,575	57,699	844,274	566,918	26,069	592,987
3	880000	Other Expenses	1,003,396	821,374	1,824,770	644,356	565,762	1,210,118	359,040	255,612	614,652
3	881000	Rents	0	29,483	29,483	0	20,308	20,308	0	9,175	9,175
<b>MAINTENANCE</b>											
3	885000	Supervision & Engineering	110,033	265	110,298	44,997	183	45,180	65,036	82	65,118
3	887000	Mains	1,742,347	1,735	1,744,082	1,192,080	1,195	1,193,275	550,267	540	550,807
3	889000	Measuring & Reg Sta Exp-General	203,517	0	203,517	127,665	0	127,665	75,852	0	75,852
3	890000	Measuring & Reg Sta Exp-Industrial	221,366	401	221,767	72,260	276	72,536	149,106	125	149,231
3	891000	Measuring & Reg Sta Exp-City Gate	65,536	0	65,536	50,320	0	50,320	15,216	0	15,216
3	892000	Services	1,162,864	48,772	1,211,636	790,261	33,594	823,855	372,603	15,178	387,781
3	893000	Meters & House Regulators	602,576	679,479	1,282,055	414,110	468,025	882,135	188,466	211,454	399,920
3	894000	Other Equipment	276	202,893	203,169	116	139,753	139,869	160	63,140	63,300
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			<b>10,145,804</b>	<b>3,661,645</b>	<b>13,807,449</b>	<b>6,988,407</b>	<b>2,522,141</b>	<b>9,510,548</b>	<b>3,157,397</b>	<b>1,139,504</b>	<b>4,296,901</b>
G-DEPX		Depreciation Expense-Distribution	10,612,356	48,365	10,660,721	6,945,526	33,459	6,978,985	3,666,830	14,906	3,681,736
G-OTX		Taxes Other Than FIT	15,383,036	0	15,383,036	13,043,702	0	13,043,702	2,339,334	0	2,339,334
<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>			<b>25,995,392</b>	<b>48,365</b>	<b>26,043,757</b>	<b>19,989,228</b>	<b>33,459</b>	<b>20,022,687</b>	<b>6,006,164</b>	<b>14,906</b>	<b>6,021,070</b>
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>36,141,196</b>	<b>3,710,010</b>	<b>39,851,206</b>	<b>26,977,635</b>	<b>2,555,600</b>	<b>29,533,235</b>	<b>9,163,561</b>	<b>1,154,410</b>	<b>10,317,971</b>
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	360,009	360,009	0	239,118	239,118	0	120,891	120,891
2	902000	Meter Reading Expenses	1,710,750	57,581	1,768,331	1,479,875	38,245	1,518,120	230,875	19,336	250,211
G-903	903XXX	Customer Records & Collection Expenses	999,936	3,964,964	4,964,900	705,595	2,633,529	3,339,124	294,341	1,331,435	1,625,776
2	904000	Uncollectible Accounts	0	1,326,666	1,326,666	0	881,172	881,172	0	445,494	445,494
2	905000	Misc Customer Accounts	0	142,940	142,940	0	94,941	94,941	0	47,999	47,999
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>2,710,686</b>	<b>5,852,160</b>	<b>8,562,846</b>	<b>2,185,470</b>	<b>3,887,005</b>	<b>6,072,475</b>	<b>525,216</b>	<b>1,965,155</b>	<b>2,490,371</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	7,374,985	201,179	7,576,164	6,275,895	133,623	6,409,518	1,099,090	67,556	1,166,646
2	909000	Advertising	12,145	690,016	702,161	6,773	458,309	465,082	5,372	231,707	237,079
2	910000	Misc Customer Service & Info Exp	0	109,782	109,782	0	72,917	72,917	0	36,865	36,865
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>7,387,130</b>	<b>1,000,977</b>	<b>8,388,107</b>	<b>6,282,668</b>	<b>664,849</b>	<b>6,947,517</b>	<b>1,104,462</b>	<b>336,128</b>	<b>1,440,590</b>

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended December 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	4,951	4,951	0	3,288	3,288	0	1,663	1,663
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	4,951	4,951	0	3,288	3,288	0	1,663	1,663
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	125,883	8,222,040	8,347,923	92,302	5,805,007	5,897,309	33,581	2,417,033	2,450,614
4	921000	Office Supplies & Expenses	1,173	1,133,145	1,134,318	1,173	800,034	801,207	0	333,111	333,111
4	922000	Admin. Expenses Transferred - Credit	0	(36,852)	(36,852)	0	(26,019)	(26,019)	0	(10,833)	(10,833)
4	923000	Outside Services Employed	0	3,167,230	3,167,230	0	2,236,159	2,236,159	0	931,071	931,071
4	924000	Property Insurance Premium	0	313,262	313,262	0	221,172	221,172	0	92,090	92,090
4	925XXX	Injuries and Damages	7,221	813,151	820,372	6,477	574,109	580,586	744	239,042	239,786
4	926XXX	Employee Pensions and Benefits	55,561	214,872	270,433	55,561	151,706	207,267	0	63,166	63,166
4	928000	Regulatory Commission Expenses	1,098,906	252,399	1,351,305	815,633	178,201	993,834	283,273	74,198	357,471
4	930000	Miscellaneous General Expenses	34,555	950,715	985,270	20,988	671,233	692,221	13,567	279,482	293,049
4	931000	Rents	10,825	259,403	270,228	10,121	183,146	193,267	704	76,257	76,961
4	935000	Maintenance of General Plant	311,668	1,729,617	2,041,285	223,051	1,221,161	1,444,212	88,617	508,456	597,073
TOTAL ADMIN & GEN OPERATING EXP			1,645,792	17,018,982	18,664,774	1,225,306	12,015,909	13,241,215	420,486	5,003,073	5,423,559
G-DEPX		Depreciation Expense-General Plant	445,585	2,369,300	2,814,885	281,441	1,672,797	1,954,238	164,144	696,503	860,647
G-AMTX		Amortization Expense - General Plant - 303000	27,168	3,713	30,881	23,217	2,622	25,839	3,951	1,091	5,042
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,830,420	1,830,420	0	1,292,331	1,292,331	0	538,089	538,089
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	5,763	5,763	0	4,069	4,069	0	1,694	1,694
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	(13,176)	0	(13,176)	(13,176)	0	(13,176)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	184,435	0	184,435	184,435	0	184,435	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	(1,178)	0	(1,178)	(1,178)	0	(1,178)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			642,834	4,209,196	4,852,030	474,739	2,971,819	3,446,558	168,095	1,237,377	1,405,472
TOTAL ADMIN & GENERAL EXPENSES			2,288,626	21,228,178	23,516,804	1,700,045	14,987,728	16,687,773	588,581	6,240,450	6,829,031
TOTAL EXPENSES BEFORE FIT			252,757,840	34,706,457	287,464,297	177,237,092	24,125,054	201,362,146	75,520,748	10,581,403	86,102,151
NET OPERATING INCOME (LOSS) BEFORE FIT						23,293,578				13,523,424	9,770,154
G-FIT		FEDERAL INCOME TAX				(1,652,046)				(1,832,161)	180,115
G-FIT		DEFERRED FEDERAL INCOME TAX				7,465,742				5,029,683	2,436,059
G-FIT		AMORTIZED INVESTMENT TAX CREDIT				(42,060)				(25,332)	(16,728)
GAS NET OPERATING INCOME (LOSS)						17,521,942				10,351,234	7,170,708



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended December 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%			69.990%				30.010%
G-ALL	2	Number of Customers		100.000%			66.420%				33.580%
G-ALL	3	Direct Distribution Operating Expense		100.000%			68.880%				31.120%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.603%				29.397%
G-ALL	6	Actual Therms Purchased		100.000%			69.180%				30.820%
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	Report ID: G-804-12A
ALLOCATION OF PURCHASED GAS COSTS For Twelve Months Ended December 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	154,024,545	0	154,024,545	105,387,894	0	105,387,894	48,636,651	0	48,636,651
1	804001	Pipeline Demand Costs	27,474,748	0	27,474,748	19,137,514	0	19,137,514	8,337,234	0	8,337,234
1	804002	Transport Variable Charges	711,268	0	711,268	495,456	0	495,456	215,812	0	215,812
6	804010	Gas Costs - Fixed Hedge	19,860	0	19,860	13,263	0	13,263	6,597	0	6,597
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	237,355	0	237,355	160,600	0	160,600	76,755	0	76,755
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	9,391,430	0	9,391,430	6,475,625	0	6,475,625	2,915,805	0	2,915,805
6	804700	Gas Costs - Offsystem Bookout	831,003	0	831,003	552,648	0	552,648	278,355	0	278,355
6	804711	Gas Costs - Offsystem Bookout Offset	(831,003)	0	(831,003)	(552,648)	0	(552,648)	(278,355)	0	(278,355)
6	804730	Gas Costs - Intracompany LDC Gas	13,094,191	0	13,094,191	9,035,077	0	9,035,077	4,059,114	0	4,059,114
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(6,550,999)	0	(6,550,999)	(4,717,014)	0	(4,717,014)	(1,833,985)	0	(1,833,985)
99	805120	Gas Expense - Rate Deferrals	1,135,047	0	1,135,047	477,721	0	477,721	657,326	0	657,326
		TOTAL PURCHASED GAS COSTS	199,537,445	0	199,537,445	136,466,136	0	136,466,136	63,071,309	0	63,071,309

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	6	Actual Therms Purchased	100.000%	69.180%	30.820%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12A
For Twelve Months Ended December 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	999,936	3,964,964	4,964,900	705,595	2,633,529	3,339,124	294,341	1,331,435	1,625,776
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	999,936	3,964,964	4,964,900	705,595	2,633,529	3,339,124	294,341	1,331,435	1,625,776

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.420%	33.580%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.957%	34.043%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended December 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	236,204	201,179	437,383	184,871	133,623	318,494	51,333	67,556	118,889
99	908600	Public Purpose Tariff Rider Expense Offset	7,468,742	0	7,468,742	6,212,064	0	6,212,064	1,256,678	0	1,256,678
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	(479,062)	0	(479,062)	(270,141)	0	(270,141)	(208,921)	0	(208,921)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			7,374,985	201,179	7,576,164	6,275,895	133,623	6,409,518	1,099,090	67,556	1,166,646

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.420%	33.580%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended December 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.88%	52.88%
2	Cost of Debt		5.713%	5.821%
	Total Cost of Debt		3.021%	3.078%
	Total Weighted Cost		3.021%	3.078%
G-APL	Net Rate Base	316,282,369	207,913,378	108,368,991
	Interest Deduction for FIT Calculation	9,616,661	6,281,063	3,335,598
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12A
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended December 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	310,757,875	214,885,570	95,872,305	
G-OPS	Operating & Maintenance Expense	255,915,290	177,435,712	78,479,578	
G-OPS	Book Deprec/Amort and Reg Amortizations	16,138,300	10,863,365	5,274,935	
G-OTX	Taxes Other than FIT	15,410,707	13,063,069	2,347,638	
	Net Operating Income Before FIT	23,293,578	13,523,424	9,770,154	
G-INT	Less: Interest Expense	9,616,661	6,281,063	3,335,598	
G-SCM	Schedule M Adjustments	(18,397,051)	(12,477,108)	(5,919,943)	
	Taxable Net Operating Income	(4,720,134)	(5,234,747)	514,613	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	(1,652,046)	(1,832,161)	180,115	
G-DTE	Deferred FIT	7,465,742	5,029,683	2,436,059	
99	411400 Amortized Investment Tax Credit	(42,060)	(25,332)	(16,728)	
	Total FIT/Deferred FIT & ITC	5,771,636	3,172,190	2,599,446	
ALLOCATION RATIOS:					
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>		Report ID: <b>G-SCM-12A</b>
<b>GAS SCHEDULE M ITEMS</b>		
For Twelve Months Ended December 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	11,085,109	4,883,110	15,968,219	7,250,184	3,443,100	10,693,284	3,834,925	1,440,010	5,274,935
12	997001	Contributions In Aid of Construction	0	283,779	283,779	0	187,172	187,172	0	96,607	96,607
2	997002	Injuries and Damages	0	15,447	15,447	0	10,260	10,260	0	5,187	5,187
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	983,132	983,132	0	694,121	694,121	0	289,011	289,011
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(5,409,913)	0	(5,409,913)	(4,239,293)	0	(4,239,293)	(1,170,620)	0	(1,170,620)
4	997015	Airplane Lease Payments	0	105,111	105,111	0	74,212	74,212	0	30,899	30,899
12	997016	Redemption Expense Amortization	0	212,262	212,262	0	140,002	140,002	0	72,260	72,260
4	997020	FAS87 Current Pension Accrual	0	(2,613,178)	(2,613,178)	0	(1,844,982)	(1,844,982)	0	(768,196)	(768,196)
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	168,637	0	168,637	168,637	0	168,637	0	0	0
12	997032	Interest Rate Swaps	0	(3,435,077)	(3,435,077)	0	(2,265,674)	(2,265,674)	0	(1,169,403)	(1,169,403)
4	997033	DSM Tariff Rider	140,165	0	140,165	309,423	0	309,423	(169,258)	0	(169,258)
12	997048	AFUDC	0	(130,557)	(130,557)	0	(86,111)	(86,111)	0	(44,446)	(44,446)
11	997049	Tax Depreciation	0	(25,674,165)	(25,674,165)	0	(17,062,023)	(17,062,023)	0	(8,612,142)	(8,612,142)
1	997055	Deferred Gas Exchange	0	(10)	(10)	0	(7)	(7)	0	(3)	(3)
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	(479,062)	0	(479,062)	(270,141)	0	(270,141)	(208,921)	0	(208,921)
99	997073	DSIT Amortization - ID	(6,039)	0	(6,039)	0	0	0	(6,039)	0	(6,039)
11	997080	Book Transportation Depreciation	0	1,004,150	1,004,150	0	667,318	667,318	0	336,832	336,832
4	997081	Deferred Compensation	0	138,875	138,875	0	98,050	98,050	0	40,825	40,825
4	997082	Meal Disallowances	0	95,796	95,796	0	67,635	67,635	0	28,161	28,161
4	997083	Paid Time Off	0	143,776	143,776	0	101,510	101,510	0	42,266	42,266
2	997084	Customer Uncollectibles	0	36,040	36,040	0	23,938	23,938	0	12,102	12,102
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>5,554,458</b>	<b>(23,951,509)</b>	<b>(18,397,051)</b>	<b>3,274,371</b>	<b>(15,751,479)</b>	<b>(12,477,108)</b>	<b>2,280,087</b>	<b>(8,200,030)</b>	<b>(5,919,943)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.990%	30.010%
G-ALL	2	Number of Customers	100.000%	66.420%	33.580%
G-ALL	3	Direct Distribution Operating Expense	100.000%	68.880%	31.120%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Therms Purchased	100.000%	69.180%	30.820%
G-ALL	11	Book Depreciation	100.000%	66.456%	33.544%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.957%	34.043%
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-12A</b>
For Twelve Months Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	5,649,077	3,715,059	1,934,018
99	410100	Deferred Federal Income Tax Exp	1,765,942	1,296,985	468,957
		<b>SUBTOTAL</b>	<b>7,415,019</b>	<b>5,012,044</b>	<b>2,402,975</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(116,948)	(76,910)	(40,038)
99	411100	Deferred Federal Income Tax Exp	167,671	94,549	73,122
		<b>SUBTOTAL</b>	<b>50,723</b>	<b>17,639</b>	<b>33,084</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>7,465,742</b>	<b>5,029,683</b>	<b>2,436,059</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.764%	34.236%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



**RESULTS OF OPERATIONS**  
**TAXES OTHER THAN FEDERAL INCOME TAX**  
For Twelve Months Ended December 31, 2012  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>UNDERGROUND STORAGE</b>									
16	408190	R&P Property Tax - Storage	0	27,671	27,671	0	19,367	19,367	0	8,304	8,304
		<b>TOTAL UNDERGROUND STORAGE TAX</b>	<b>0</b>	<b>27,671</b>	<b>27,671</b>	<b>0</b>	<b>19,367</b>	<b>19,367</b>	<b>0</b>	<b>8,304</b>	<b>8,304</b>
		<b>DISTRIBUTION</b>									
99	408110	State Excise Tax	5,565,995	0	5,565,995	5,565,995	0	5,565,995	0	0	0
99	408120	Municipal Occupation & License Tax	6,574,156	0	6,574,156	5,413,949	0	5,413,949	1,160,207	0	1,160,207
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	3,254,685	0	3,254,685	2,063,758	0	2,063,758	1,190,927	0	1,190,927
99	409100	State Income Tax	(11,800)	0	(11,800)	0	0	0	(11,800)	0	(11,800)
		<b>TOTAL DISTRIBUTION TAX</b>	<b>15,383,036</b>	<b>0</b>	<b>15,383,036</b>	<b>13,043,702</b>	<b>0</b>	<b>13,043,702</b>	<b>2,339,334</b>	<b>0</b>	<b>2,339,334</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>15,383,036</b>	<b>27,671</b>	<b>15,410,707</b>	<b>13,043,702</b>	<b>19,367</b>	<b>13,063,069</b>	<b>2,339,334</b>	<b>8,304</b>	<b>2,347,638</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
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<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-12A</b>
For Twelve Months Ended December 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)	1,140,249	66,014	1,206,263	964,981	46,608	1,011,589	175,268	19,406	194,674
4	3031XX	Misc Intangible IT Plant (3031XX)	0	9,388,117	9,388,117	0	6,628,292	6,628,292	0	2,759,825	2,759,825
4		TOTAL INTANGIBLE PLANT	1,140,249	9,454,131	10,594,380	964,981	6,674,900	7,639,881	175,268	2,779,231	2,954,499
		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	1,377,734	1,377,734	0	964,276	964,276	0	413,458	413,458
1	352XXX	Wells	0	18,327,528	18,327,528	0	12,827,437	12,827,437	0	5,500,091	5,500,091
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	11,473,213	11,473,213	0	8,030,102	8,030,102	0	3,443,111	3,443,111
1	355000	Measuring & Regulating Equipment	0	215,534	215,534	0	150,852	150,852	0	64,682	64,682
1	356000	Purification Equipment	0	405,177	405,177	0	283,583	283,583	0	121,594	121,594
1	357000	Other Equipment	0	1,501,330	1,501,330	0	1,050,781	1,050,781	0	450,549	450,549
		TOTAL UNDERGROUND STORAGE PLANT	0	34,811,799	34,811,799	0	24,364,778	24,364,778	0	10,447,021	10,447,021
		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	798,780	21,752	820,532	528,777	15,048	543,825	270,003	6,704	276,707
6	376000	Mains	225,853,642	2,512,521	228,366,163	145,366,763	1,738,162	147,104,925	80,486,879	774,359	81,261,238
6	378000	Measuring & Reg Station Equip-General	5,201,315	57,440	5,258,755	3,149,192	39,737	3,188,929	2,052,123	17,703	2,069,826
6	379000	Measuring & Reg Station Equip-City Gate	5,968,790	22,862	5,991,652	1,799,064	15,816	1,814,880	4,169,726	7,046	4,176,772
6	380000	Services	145,870,263	0	145,870,263	98,134,632	0	98,134,632	47,735,631	0	47,735,631
6	381000	Meters	64,076,139	0	64,076,139	42,984,253	0	42,984,253	21,091,886	0	21,091,886
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	2,938,621	0	2,938,621	2,315,203	0	2,315,203	623,418	0	623,418
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	450,860,796	2,614,575	453,475,371	294,343,325	1,808,763	296,152,088	156,517,471	805,812	157,323,283

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-12A</b>
For Twelve Months Ended December 31, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	670,908	847,043	1,517,951	577,609	598,038	1,175,647	93,299	249,005	342,304
4	390XXX	Structures & Improvements	4,373,315	12,813,431	17,186,746	3,303,019	9,046,667	12,349,686	1,070,296	3,766,764	4,837,060
4	391XXX	Office Furniture & Equipment	0	9,579,552	9,579,552	0	6,763,451	6,763,451	0	2,816,101	2,816,101
4	392XXX	Transportation Equipment	6,385,261	1,500,375	7,885,636	4,628,963	1,059,310	5,688,273	1,756,298	441,065	2,197,363
4	393000	Stores Equipment	154,890	343,927	498,817	114,790	242,823	357,613	40,100	101,104	141,204
4	394000	Tools, Shop & Garage Equipment	1,666,642	2,623,484	4,290,126	1,220,057	1,852,258	3,072,315	446,585	771,226	1,217,811
4	395000	Laboratory Equipment	93,395	286,495	379,890	70,440	202,274	272,714	22,955	84,221	107,176
4	396XXX	Power Operated Equipment	3,628,893	1,021,141	4,650,034	2,716,615	720,956	3,437,571	912,278	300,185	1,212,463
4	397XXX	Communications Equipment	1,962,223	4,736,925	6,699,148	652,194	3,344,411	3,996,605	1,310,029	1,392,514	2,702,543
4	398000	Miscellaneous Equipment	19	78,722	78,741	8	55,580	55,588	11	23,142	23,153
<b>TOTAL GENERAL PLANT</b>			<b>18,935,546</b>	<b>33,831,095</b>	<b>52,766,641</b>	<b>13,283,695</b>	<b>23,885,768</b>	<b>37,169,463</b>	<b>5,651,851</b>	<b>9,945,327</b>	<b>15,597,178</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>470,936,591</b>	<b>80,711,600</b>	<b>551,648,191</b>	<b>308,592,001</b>	<b>56,734,209</b>	<b>365,326,210</b>	<b>162,344,590</b>	<b>23,977,391</b>	<b>186,321,981</b>
<b>ACCUMULATED DEPRECIATION</b>											
G-ADEP		Underground Storage	0	(12,158,884)	(12,158,884)	0	(8,510,003)	(8,510,003)	0	(3,648,881)	(3,648,881)
G-ADEP		Distribution Plant	(153,157,826)	(1,429,284)	(154,587,110)	(101,688,789)	(988,779)	(102,677,568)	(51,469,037)	(440,505)	(51,909,542)
G-ADEP		General Plant	(4,490,022)	(9,074,776)	(13,564,798)	(2,591,376)	(6,407,064)	(8,998,440)	(1,898,646)	(2,667,712)	(4,566,358)
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(157,647,848)</b>	<b>(22,662,944)</b>	<b>(180,310,792)</b>	<b>(104,280,165)</b>	<b>(15,905,846)</b>	<b>(120,186,011)</b>	<b>(53,367,683)</b>	<b>(6,757,098)</b>	<b>(60,124,781)</b>
<b>ACCUMULATED AMORTIZATION</b>											
G-AAAMT		General Plant - 303000	(123,418)	(9,300)	(132,718)	(82,452)	(6,566)	(89,018)	(40,966)	(2,734)	(43,700)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(4,355,137)	(4,355,137)	0	(3,074,857)	(3,074,857)	0	(1,280,280)	(1,280,280)
G-AAAMT		Underground Storage	0	(239,291)	(239,291)	0	(167,480)	(167,480)	0	(71,811)	(71,811)
G-AAAMT		General Plant - 390200, 396200	(4,609)	(28,846)	(33,455)	(3,641)	(20,366)	(24,007)	(968)	(8,480)	(9,448)
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(128,027)</b>	<b>(4,632,574)</b>	<b>(4,760,601)</b>	<b>(86,093)</b>	<b>(3,269,269)</b>	<b>(3,355,362)</b>	<b>(41,934)</b>	<b>(1,363,305)</b>	<b>(1,405,239)</b>
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(157,775,875)</b>	<b>(27,295,518)</b>	<b>(185,071,393)</b>	<b>(104,366,258)</b>	<b>(19,175,115)</b>	<b>(123,541,373)</b>	<b>(53,409,617)</b>	<b>(8,120,403)</b>	<b>(61,530,020)</b>
<b>NET GAS UTILITY PLANT before DFIT</b>			<b>313,160,716</b>	<b>53,416,082</b>	<b>366,576,798</b>	<b>204,225,743</b>	<b>37,559,094</b>	<b>241,784,837</b>	<b>108,934,973</b>	<b>15,856,988</b>	<b>124,791,961</b>
<b>ACCUMULATED DFIT</b>											
12	282900	ADFIT - Gas Plant In Service	0	(61,129,754)	(61,129,754)	0	(40,319,352)	(40,319,352)	0	(20,810,402)	(20,810,402)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,007,390)	(7,007,390)	0	(4,928,912)	(4,928,912)	0	(2,078,478)	(2,078,478)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(60,311)	(60,311)	0	(42,581)	(42,581)	0	(17,730)	(17,730)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,322,060)	(1,322,060)	0	(871,991)	(871,991)	0	(450,069)	(450,069)
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(69,519,515)</b>	<b>(69,519,515)</b>	<b>0</b>	<b>(46,162,836)</b>	<b>(46,162,836)</b>	<b>0</b>	<b>(23,356,679)</b>	<b>(23,356,679)</b>
<b>NET GAS UTILITY PLANT</b>			<b>313,160,716</b>	<b>(16,103,433)</b>	<b>297,057,283</b>	<b>204,225,743</b>	<b>(8,603,742)</b>	<b>195,622,001</b>	<b>108,934,973</b>	<b>(7,499,691)</b>	<b>101,435,282</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%			69.180%			30.820%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			65.957%			34.043%	

RESULTS OF OPERATIONS		Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT		G-APL-12A
For Twelve Months Ended December 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	313,160,716	(16,103,433)	297,057,283	204,225,743	(8,603,742)	195,622,001	108,934,973	(7,499,691)	101,435,282
		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
I	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	12,995,976	12,995,976	0	9,095,884	9,095,884	0	3,900,092	3,900,092
4	252000	Customer Advances	(82,944)	(956)	(83,900)	(16,884)	(675)	(17,559)	(66,060)	(281)	(66,341)
99	235199	Customer Deposits	(798,120)	0	(798,120)	(798,120)	0	(798,120)	0	0	0
C-WKC		Working Capital	0	1,380,066	1,380,066	0	0	0	0	1,380,066	1,380,066
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(881,064)	20,106,150	19,225,086	(815,004)	13,106,381	12,291,377	(66,060)	6,999,769	6,933,709
		NET RATE BASE	312,279,652	4,002,717	316,282,369	203,410,739	4,502,639	207,913,378	108,868,913	(499,922)	108,368,991

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-12A</b>
For Twelve Months Ended December 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
<b>Electric Production</b>													
Steam (ED-AN)	10,710,229	10,710,229											
Hydro (ED-AN)	8,975,915	8,975,915											
Other (ED-AN)	8,366,039	8,366,039											
<b>Total Electric Production</b>	<b>28,052,183</b>	<b>28,052,183</b>											
<b>Electric Transmission</b>													
ED-AN	10,730,724	10,730,724											
<b>Total Electric Transmission</b>	<b>10,730,724</b>	<b>10,730,724</b>											
<b>Electric Distribution</b>													
ED-ID	11,051,385	11,051,385											
ED-WA	20,791,384	20,791,384											
<b>Total Electric Distribution</b>	<b>31,842,769</b>	<b>31,842,769</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	625,322		625,322			625,322	625,322		437,663	437,663		187,659	187,659
GD-OR	112,506			112,506									
<b>Total Gas Underground Storage</b>	<b>737,828</b>		<b>625,322</b>	<b>112,506</b>		<b>625,322</b>	<b>625,322</b>		<b>437,663</b>	<b>437,663</b>		<b>187,659</b>	<b>187,659</b>
<b>Gas Distribution</b>													
6 GD-AN	48,365		48,365				48,365			33,459	33,459		14,906
GD-ID	3,666,830		3,666,830			3,666,830	3,666,830					3,666,830	3,666,830
GD-WA	6,945,526		6,945,526			6,945,526	6,945,526	6,945,526		6,945,526			
GD-OR	3,788,583			3,788,583									
<b>Total Gas Distribution</b>	<b>14,449,304</b>		<b>10,660,721</b>	<b>3,788,583</b>		<b>10,612,356</b>	<b>48,365</b>	<b>10,660,721</b>	<b>6,945,526</b>	<b>33,459</b>	<b>6,978,985</b>	<b>3,666,830</b>	<b>14,906</b>
<b>General Plant</b>													
ED-AN	2,620,212	2,620,212											
ED-ID	302,964	302,964											
ED-WA	972,541	972,541											
7,4 CD-AA	10,729,626	7,730,052	2,134,015	865,559		2,134,015	2,134,015		1,506,679	1,506,679		627,336	627,336
9,4 CD-AN	391,899	308,272	83,627			83,627	83,627		59,043	59,043		24,584	24,584
9 CD-ID	424,274	333,738	90,536			90,536	90,536				90,536		90,536
9 CD-WA	149,188	117,353	31,835			31,835	31,835	31,835			31,835		
8,4 GD-AA	168,200		119,979	48,221		119,979	119,979		84,709	84,709		35,270	35,270
4 GD-AN	31,679		31,679			31,679	31,679		22,366	22,366		9,313	9,313
GD-ID	73,608		73,608			73,608	73,608				73,608		73,608
GD-WA	249,606		249,606			249,606	249,606	249,606		249,606			
GD-OR	255,310			255,310									
<b>Total General Plant</b>	<b>16,369,107</b>	<b>12,385,132</b>	<b>2,814,885</b>	<b>1,169,090</b>		<b>445,585</b>	<b>2,369,300</b>	<b>2,814,885</b>	<b>281,441</b>	<b>1,672,797</b>	<b>1,954,238</b>	<b>164,144</b>	<b>696,503</b>
<b>Total Depreciation Expense</b>	<b>102,181,915</b>	<b>83,010,808</b>	<b>14,100,928</b>	<b>5,070,179</b>		<b>11,057,941</b>	<b>3,042,987</b>	<b>14,100,928</b>	<b>7,226,967</b>	<b>2,143,919</b>	<b>9,370,886</b>	<b>3,830,974</b>	<b>899,068</b>

Allocation Ratios:		Jurisdiction -				
Service -		Electric	Gas-North	Gas-South	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		72.044%	19.889%	8.067%	1 System Contract Demand	69.990%
8 Gas North/Oregon 4-Factor		0.000%	71.331%	28.669%	4 Jurisdictional 4-Factor Ratio	70.603%
9 Elec/Gas North 4-Factor		78.661%	21.339%	0.000%	6 Actual Therms Purchased	69.180%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12A</b>
For Twelve Months Ended December 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	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	917,922	917,922											
Misc Intangible Plt (303000)	ED-AN	95,373	95,373											
<b>Total Production/Transmission</b>		<b>1,013,295</b>	<b>1,013,295</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	24,131	24,131											
Misc Intangible Plt (303000)	ED-WA	2,843	2,843											
<b>Total Distribution</b>		<b>26,974</b>	<b>26,974</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	8,247	5,942	1,640	665		1,640	1,640		1,158	1,158		482	482
9,4	CD-AN	9,715	7,642	2,073			2,073	2,073		1,464	1,464		609	609
	GD-ID	3,951		3,951		3,951		3,951				3,951		3,951
	GD-WA	23,217		23,217		23,217		23,217	23,217		23,217			
	GD-OR	7,772			7,772									
<b>Total General Plant - 303000</b>		<b>52,902</b>	<b>13,584</b>	<b>30,881</b>	<b>8,437</b>	<b>27,168</b>	<b>3,713</b>	<b>30,881</b>	<b>23,217</b>	<b>2,622</b>	<b>25,839</b>	<b>3,951</b>	<b>1,091</b>	<b>5,042</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	7,855,332	5,659,295	1,562,347	633,690		1,562,347	1,562,347		1,103,064	1,103,064		459,283	459,283
	ED-AN	213,298	213,298											
	ED-ID	3,746	3,746											
	ED-WA	321,599	321,599											
8,4	GD-AA	372,551		265,744	106,807		265,744	265,744		187,623	187,623		78,121	78,121
4	GD-AN	2,329		2,329			2,329	2,329		1,644	1,644		685	685
	GD-OR	4,505			4,505									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>8,773,360</b>	<b>6,197,938</b>	<b>1,830,420</b>	<b>745,002</b>		<b>1,830,420</b>	<b>1,830,420</b>		<b>1,292,331</b>	<b>1,292,331</b>		<b>538,089</b>	<b>538,089</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	28,975	20,875	5,763	2,337		5,763	5,763		4,069	4,069		1,694	1,694
4	ED-AN	9,603	9,603											
	GD-OR	4,411			4,411									
<b>Total General Plant- 390200, 396200</b>		<b>42,989</b>	<b>30,478</b>	<b>5,763</b>	<b>6,748</b>		<b>5,763</b>	<b>5,763</b>		<b>4,069</b>	<b>4,069</b>		<b>1,694</b>	<b>1,694</b>
<b>Total Amortization Expense</b>		<b>9,909,747</b>	<b>7,282,269</b>	<b>1,867,291</b>	<b>760,187</b>	<b>27,168</b>	<b>1,840,123</b>	<b>1,867,291</b>	<b>23,217</b>	<b>1,299,181</b>	<b>1,322,398</b>	<b>3,951</b>	<b>540,942</b>	<b>544,893</b>

<b>Allocation Ratios:</b>													
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	69.990%		30.010%				
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	70.603%		29.397%				
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%									

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months Ended December 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
<b>Electric Production</b>													
Steam (ED-AN)	(274,912,306)	(274,912,306)											
Hydro (ED-AN)	(111,511,148)	(111,511,148)											
Other (ED-AN)	(75,306,336)	(75,306,336)											
<b>Total Electric Production</b>	<b>(461,729,790)</b>	<b>(461,729,790)</b>											
<b>Electric Transmission</b>													
ED-AN	(178,920,617)	(178,920,617)											
<b>Total Electric Transmission</b>	<b>(178,920,617)</b>	<b>(178,920,617)</b>											
<b>Electric Distribution</b>													
ED-ID	(137,452,476)	(137,452,476)											
ED-WA	(221,407,942)	(221,407,942)											
<b>Total Electric Distribution</b>	<b>(358,860,418)</b>	<b>(358,860,418)</b>											
<b>Gas Underground Storage</b>													
I GD-AN	(12,158,884)		(12,158,884)			(12,158,884)	(12,158,884)		(8,510,003)	(8,510,003)		(3,648,881)	(3,648,881)
GD-OR	(352,537)			(352,537)									
<b>Total Gas Underground Storage</b>	<b>(12,511,421)</b>		<b>(12,158,884)</b>	<b>(352,537)</b>		<b>(12,158,884)</b>	<b>(12,158,884)</b>		<b>(8,510,003)</b>	<b>(8,510,003)</b>		<b>(3,648,881)</b>	<b>(3,648,881)</b>
<b>Gas Distribution</b>													
6 GD-AN	(1,429,284)		(1,429,284)			(1,429,284)	(1,429,284)		(988,779)	(988,779)		(440,505)	(440,505)
GD-ID	(51,469,037)		(51,469,037)		(51,469,037)	(51,469,037)					(51,469,037)		(51,469,037)
GD-WA	(101,688,789)		(101,688,789)		(101,688,789)	(101,688,789)	(101,688,789)			(101,688,789)			
GD-OR	(86,492,503)			(86,492,503)									
<b>Total Gas Distribution</b>	<b>(241,079,613)</b>		<b>(154,587,110)</b>	<b>(86,492,503)</b>	<b>(153,157,826)</b>	<b>(1,429,284)</b>	<b>(154,587,110)</b>	<b>(101,688,789)</b>	<b>(988,779)</b>	<b>(102,677,568)</b>	<b>(51,469,037)</b>	<b>(440,505)</b>	<b>(51,909,542)</b>
<b>General Plant</b>													
ED-AN	(32,670,888)	(32,670,888)											
ED-ID	(5,602,839)	(5,602,839)											
ED-WA	(10,170,064)	(10,170,064)											
7,4 CD-AA	(24,866,521)	(17,914,837)	(4,945,702)	(2,005,982)	(4,945,702)	(4,945,702)		(3,491,814)	(3,491,814)		(1,453,888)	(1,453,888)	
9,4 CD-AN	(10,702,671)	(8,418,828)	(2,283,843)		(2,283,843)	(2,283,843)		(1,612,462)	(1,612,462)		(671,381)	(671,381)	
9 CD-ID	(4,472,417)	(3,518,048)	(954,369)		(954,369)	(954,369)				(954,369)		(954,369)	
9 CD-WA	(2,017,260)	(1,586,797)	(430,463)		(430,463)	(430,463)	(430,463)			(430,463)			
8,4 GD-AA	(1,231,903)		(878,729)	(353,174)	(878,729)	(878,729)		(620,409)	(620,409)		(258,320)	(258,320)	
4 GD-AN	(966,502)		(966,502)		(966,502)	(966,502)		(682,379)	(682,379)		(284,123)	(284,123)	
GD-ID	(944,277)		(944,277)		(944,277)	(944,277)				(944,277)			
GD-WA	(2,160,913)		(2,160,913)		(2,160,913)	(2,160,913)	(2,160,913)			(2,160,913)			
GD-OR	(3,454,301)			(3,454,301)									
<b>Total General Plant</b>	<b>(99,260,556)</b>	<b>(79,882,301)</b>	<b>(13,564,798)</b>	<b>(5,813,457)</b>	<b>(4,490,022)</b>	<b>(9,074,776)</b>	<b>(13,564,798)</b>	<b>(2,591,376)</b>	<b>(6,407,064)</b>	<b>(8,998,440)</b>	<b>(1,898,646)</b>	<b>(2,667,712)</b>	<b>(4,566,358)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,352,362,415)</b>	<b>(1,079,393,126)</b>	<b>(180,310,792)</b>	<b>(92,658,497)</b>	<b>(157,647,848)</b>	<b>(22,662,944)</b>	<b>(180,310,792)</b>	<b>(104,280,165)</b>	<b>(15,905,846)</b>	<b>(120,186,011)</b>	<b>(53,367,683)</b>	<b>(6,757,098)</b>	<b>(60,124,781)</b>

<b>Allocation Ratios:</b>													
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	69.990%		30.010%				
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	70.603%		29.397%				
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased	69.180%		30.820%				

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12A</b>
For Twelve Months Ended December 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		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	(6,008,673)	(6,008,673)												
Misc Intangible Plt (303000)	ED-AN	(585,907)	(585,907)												
<b>Total Production/Transmission</b>		<b>(6,594,580)</b>	<b>(6,594,580)</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	(60,706)	(60,706)												
Misc Intangible Plt (303000)	ED-WA	(20,921)	(20,921)												
<b>Total Distribution</b>		<b>(81,627)</b>	<b>(81,627)</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	(344)	(248)	(68)	(28)		(68)	(68)	(48)	(48)		(20)	(20)		
9,4	CD-AN	(43,262)	(34,030)	(9,232)			(9,232)	(9,232)	(6,518)	(6,518)		(2,714)	(2,714)		
	GD-ID	(40,966)		(40,966)			(40,966)	(40,966)			(40,966)		(40,966)		
	GD-WA	(82,452)		(82,452)			(82,452)	(82,452)	(82,452)	(82,452)					
	GD-OR	(44,803)			(44,803)										
<b>Total General Plant - 303000</b>		<b>(211,827)</b>	<b>(34,278)</b>	<b>(132,718)</b>	<b>(44,831)</b>		<b>(123,418)</b>	<b>(9,300)</b>	<b>(132,718)</b>	<b>(82,452)</b>	<b>(6,566)</b>	<b>(89,018)</b>	<b>(40,966)</b>	<b>(2,734)</b>	<b>(43,700)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	(19,735,203)	(14,218,030)	(3,925,134)	(1,592,039)		(3,925,134)	(3,925,134)			(2,771,262)	(2,771,262)		(1,153,872)	(1,153,872)
	ED-AN	(794,113)	(794,113)												
	ED-WA	(287,244)	(287,244)												
8,4	GD-AA	(583,561)		(416,260)	(167,301)		(416,260)	(416,260)			(293,892)	(293,892)		(122,368)	(122,368)
4	GD-AN	(13,743)		(13,743)			(13,743)	(13,743)			(9,703)	(9,703)		(4,040)	(4,040)
	GD-OR	(44,130)			(44,130)										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(21,457,994)</b>	<b>(15,299,387)</b>	<b>(4,355,137)</b>	<b>(1,803,470)</b>		<b>(4,355,137)</b>	<b>(4,355,137)</b>			<b>(3,074,857)</b>	<b>(3,074,857)</b>		<b>(1,280,280)</b>	<b>(1,280,280)</b>
<b>Gas Underground Storage</b>															
1	GD-AN	(239,291)		(239,291)			(239,291)	(239,291)			(167,480)	(167,480)		(71,811)	(71,811)
<b>Total Gas Underground Storage</b>		<b>(239,291)</b>		<b>(239,291)</b>			<b>(239,291)</b>	<b>(239,291)</b>			<b>(167,480)</b>	<b>(167,480)</b>		<b>(71,811)</b>	<b>(71,811)</b>
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	(145,033)	(104,487)	(28,846)	(11,700)		(28,846)	(28,846)			(20,366)	(20,366)		(8,480)	(8,480)
9	CD-ID	(4,537)	(3,569)	(968)			(968)	(968)					(968)		(968)
9	CD-WA	(8,332)	(6,554)	(1,778)			(1,778)	(1,778)	(1,778)	(1,778)					
4	ED-AN	(39,729)	(39,729)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)	(1,863)		(1,863)			
	GD-OR	(47,024)			(47,024)										
<b>Total General Plant - 390200, 396200</b>		<b>(357,196)</b>	<b>(265,017)</b>	<b>(33,455)</b>	<b>(58,724)</b>		<b>(4,609)</b>	<b>(28,846)</b>	<b>(33,455)</b>	<b>(3,641)</b>	<b>(20,366)</b>	<b>(24,007)</b>	<b>(968)</b>	<b>(8,480)</b>	<b>(9,448)</b>
<b>Total Accumulated Amortization</b>		<b>(28,942,515)</b>	<b>(22,274,889)</b>	<b>(4,760,601)</b>	<b>(1,907,025)</b>		<b>(128,027)</b>	<b>(4,632,574)</b>	<b>(4,760,601)</b>	<b>(86,093)</b>	<b>(3,269,269)</b>	<b>(3,355,362)</b>	<b>(41,934)</b>	<b>(1,363,305)</b>	<b>(1,405,239)</b>

<b>Allocation Ratios:</b>												
<b>Service -</b>		<b>Electric</b>	<b>Gas-North</b>	<b>Gas-South</b>	<b>Jurisdiction -</b>					<b>Washington</b>	<b>Idaho</b>	
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	System Contract Demand				69.990%	30.010%	
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio				70.603%	29.397%	
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%								



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 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 - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768	
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0	
		TOTAL ACCOUNT	6,479,350	370,266	706,204	3,095,087	4,171,557	577,609	93,299	847,042	1,517,950	472,075	317,768	789,843
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	5,802,428	483,547	1,985,439	3,333,442	5,802,428	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,884,256	0	0	0	0	1,884,256	0	0	1,884,256	0	0	
99		GD-OR / AS	3,341,818	0	0	0	0	0	0	0	0	3,341,818	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	58,602,605	0	0	42,219,661	42,219,661	0	0	11,655,472	11,655,472	0	4,727,472	
9		CD-WA / ID / AN	17,090,858	5,229,924	3,945,383	4,268,533	13,443,840	1,418,763	1,070,296	1,157,959	3,647,018	0	0	
		TOTAL ACCOUNT	86,721,965	5,713,471	5,930,822	49,821,636	61,465,929	3,303,019	1,070,296	12,813,431	17,186,746	3,341,818	4,727,472	8,069,290
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	4,377,120	1,875,061	11,597	2,490,462	4,377,120	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,130	0	0	0	0	0	0	4,130	4,130	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	443,022	0	0	0	0	0	0	316,012	316,012	0	127,010	
7		CD-AA	46,500,855	0	0	33,501,076	33,501,076	0	0	9,248,555	9,248,555	0	3,751,224	
9		CD-WA / ID / AN	50,864	0	0	40,010	40,010	0	0	10,854	10,854	0	0	
		TOTAL ACCOUNT	51,375,991	1,875,061	11,597	36,031,548	37,918,206	0	0	9,579,551	9,579,551	0	3,878,234	3,878,234
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,229,396	7,853,418	2,937,442	6,438,536	17,229,396	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,974,287	0	0	0	0	4,308,291	1,596,318	1,069,678	6,974,287	0	0	
99		GD-OR / AS	2,405,119	0	0	0	0	0	0	0	0	2,405,119	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	529,797	0	0	381,687	381,687	0	0	105,371	105,371	0	42,739	
9		CD-WA / ID / AN	3,777,022	1,182,081	589,728	1,199,234	2,971,043	320,673	159,980	325,326	805,979	0	0	
		TOTAL ACCOUNT	30,915,621	9,035,499	3,527,170	8,019,457	20,582,126	4,628,964	1,756,298	1,500,375	7,885,637	2,405,119	42,739	2,447,858

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 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	1,942,669	112,500	147,819	1,267,804	1,528,123	30,519	40,100	343,927	414,546	0	0	0
		TOTAL ACCOUNT	2,479,496	123,239	162,564	1,637,649	1,923,452	114,790	40,100	343,927	498,817	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,267,080	1,149,835	370,107	1,747,138	3,267,080	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,082,057	0	0	0	0	1,212,195	444,436	425,426	2,082,057	0	0	0
99		GD-OR / AS	913,721	0	0	0	0	0	0	0	0	913,721	0	913,721
8		GD-AA	1,264,198	0	0	0	0	0	0	901,765	901,765	0	362,433	362,433
7		CD-AA	6,204,329	0	0	4,469,847	4,469,847	0	0	1,233,979	1,233,979	0	500,503	500,503
9		CD-WA / ID / AN	338,927	28,979	7,923	229,702	266,604	7,861	2,149	62,313	72,323	0	0	0
		TOTAL ACCOUNT	14,070,312	1,178,814	378,030	6,446,687	8,003,531	1,220,056	446,585	2,623,483	4,290,124	913,721	862,936	1,776,657
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,042,039	175,429	94,847	771,763	1,042,039	0	0	0	0	0	0	0
99		GD-WA / ID / AN	208,551	0	0	0	0	67,868	22,134	118,549	208,551	0	0	0
99		GD-OR / AS	186,487	0	0	0	0	0	0	0	0	186,487	0	186,487
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	195,485	9,483	3,027	141,261	153,771	2,572	821	38,321	41,714	0	0	0
		TOTAL ACCOUNT	2,070,779	184,912	97,874	1,169,258	1,452,044	70,440	22,955	286,495	379,890	186,487	52,358	238,845

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended December 31, 2012 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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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	36,310,815	16,715,974	10,291,975	9,302,866	36,310,815	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,212,093	0	0	0	0	2,643,595	801,700	766,798	4,212,093	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,036	0	0	399,150	399,150	0	0	110,192	110,192	0	44,694	44,694
9		CD-WA / ID / AN	1,535,911	269,171	407,616	531,376	1,208,163	73,020	110,577	144,151	327,748	0	0	0
TOTAL ACCOUNT			42,656,689	16,985,145	10,699,591	10,233,392	37,918,128	2,716,615	912,277	1,021,141	4,650,033	43,834	44,694	88,528
397XXX Communication Equipment														
99		ED-WA / ID / AN	45,570,401	7,601,343	2,747,702	35,221,356	45,570,401	0	0	0	0	0	0	0
99		GD-WA / ID / AN	999,655	0	0	0	0	553,126	446,529	0	999,655	0	0	0
99		GD-OR / AS	958,464	0	0	0	0	0	0	0	0	958,464	0	958,464
8		GD-AA	992,929	0	0	0	0	0	0	708,266	708,266	0	284,663	284,663
7		CD-AA	12,341,577	0	0	8,891,366	8,891,366	0	0	2,454,616	2,454,616	0	995,595	995,595
9		CD-WA / ID / AN	11,887,199	365,190	3,183,078	5,802,322	9,350,590	99,068	863,499	1,574,042	2,536,609	0	0	0
TOTAL ACCOUNT			72,750,225	7,966,533	5,930,780	49,915,044	63,812,357	652,194	1,310,028	4,736,924	6,699,146	958,464	1,280,258	2,238,722
398000 Miscellaneous Equipment														
99		ED-WA / ID / AN	20,121	0	2,299	17,822	20,121	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			418,020	31	2,340	303,047	305,418	8	11	78,722	78,741	2,367	31,494	33,861
TOTAL GENERAL PLANT			309,938,448	43,432,971	27,446,972	166,672,805	237,552,748	13,283,695	5,651,849	33,831,091	52,766,635	8,381,112	11,237,953	19,619,065

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended December 31, 2012	
Average of Monthly Averages 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	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,035,761	153,179	0	1,882,582	2,035,761	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,140,249	0	0	0	0	964,981	175,268	0	1,140,249	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	123,711	0	0	89,126	89,126	0	0	24,605	24,605	0	9,980	9,980
9		CD-WA / ID / AN	194,058	0	0	152,648	152,648	0	0	41,410	41,410	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,903,905</b>	<b>153,179</b>	<b>0</b>	<b>2,124,356</b>	<b>2,277,535</b>	<b>964,981</b>	<b>175,268</b>	<b>66,015</b>	<b>1,206,264</b>	<b>410,126</b>	<b>9,980</b>	<b>420,106</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,507,614	1,607,763	18,623	881,228	2,507,614	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	44,505	0	0	0	0	0	0	0	0	44,505	0	44,505
8		GD-AA	1,862,785	0	0	0	0	0	0	1,328,743	1,328,743	0	534,042	534,042
7		CD-AA	37,929,190	0	0	27,325,705	27,325,705	0	0	7,543,737	7,543,737	0	3,059,748	3,059,748
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>42,344,094</b>	<b>1,607,763</b>	<b>18,623</b>	<b>28,206,933</b>	<b>29,833,319</b>	<b>0</b>	<b>0</b>	<b>8,872,480</b>	<b>8,872,480</b>	<b>44,505</b>	<b>3,593,790</b>	<b>3,638,295</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	240,827	0	0	240,827	240,827	0	0	0	0	0	0	0
99		GD-WA / ID / AN	19,012	0	0	0	0	0	0	19,012	19,012	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	2,496,985	0	0	1,798,928	1,798,928	0	0	496,625	496,625	0	201,432	201,432
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,758,055</b>	<b>0</b>	<b>0</b>	<b>2,039,755</b>	<b>2,039,755</b>	<b>0</b>	<b>0</b>	<b>515,637</b>	<b>515,637</b>	<b>1,231</b>	<b>201,432</b>	<b>202,663</b>
	<b>TOTAL</b>		<b>49,006,054</b>	<b>1,760,942</b>	<b>18,623</b>	<b>32,371,044</b>	<b>34,150,609</b>	<b>964,981</b>	<b>175,268</b>	<b>9,454,132</b>	<b>10,594,381</b>	<b>455,862</b>	<b>3,805,202</b>	<b>4,261,064</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months Ended December 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	(33,228,713)	(23,939,294)	(6,608,859)	(2,680,560)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,867,623)	(1,469,091)	(398,532)	0
7	283750	CD-AA	(303,237)	(218,464)	(60,311)	(24,462)
		Total	<u>(35,399,573)</u>	<u>(25,626,849)</u>	<u>(7,067,702)</u>	<u>(2,705,022)</u>

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID: C-WKC-12A
<b>COMMON WORKING CAPITAL</b>	
For Twelve Months Ended December 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		707,947	707,947		707,947	707,947		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,042,398	1,042,398		1,042,398	1,042,398		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,014,835	6,014,835		4,827,603	4,827,603		1,187,232	1,187,232
1	154300	PLANT MATERIALS & OPER SUP-CS2		280,003	280,003		224,735	224,735		55,268	55,268
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		693,809	693,809		556,862	556,862		136,947	136,947
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,572	3,572		2,867	2,867		705	705
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		265	265		213	213		52	52
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(700)	(700)		(562)	(562)		(138)	(138)
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000		0	0
<b>TOTAL</b>			<b>18,188,000</b>	<b>8,742,129</b>	<b>26,930,129</b>	<b>18,188,000</b>	<b>7,362,063</b>	<b>25,550,063</b>	<b>0</b>	<b>1,380,066</b>	<b>1,380,066</b>

ALLOCATION RATIOS: