

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	2,889,911	1,636,524	1,253,387
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	2,889,911	1,636,524	1,253,387
G-APL	Gas Net Adjusted Rate Base	320,699,594	210,079,198	110,620,396
	RATE OF RETURN	0.901%	0.779%	1.133%

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	<b>11-01-2011</b>	<b>100.000%</b>	<b>69.580%</b>	<b>30.420%</b>
2	Input	Number of Customers	<b>10-31-2012</b>	225,054	149,430	75,624
		Percent		<b>100.000%</b>	<b>66.397%</b>	<b>33.603%</b>
3	G-OPS	Direct Distribution Operating Expense		1,180,969	982,648	198,321
		Percent		<b>100.000%</b>	<b>83.207%</b>	<b>16.793%</b>
	Input	Jurisdictional 4-Factor Ratio	<b>12-31-2011</b>			
		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		400.000%	270.346%	129.654%
		Percent		<b>100.000%</b>	<b>67.587%</b>	<b>32.413%</b>

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

AVISTA UTILITIES

6	Input	Actual Therms Purchased	10-31-2012	17,631,255	11,592,550	6,038,705	
		Percent		<b>100.000%</b>	<b>65.750%</b>	<b>34.250%</b>	
7	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%	
	Total Percentages		400.000%	288.177%	79.555%	32.268%	
	Average (CD AA)		<b>100.000%</b>	<b>72.044%</b>	<b>19.889%</b>	<b>8.067%</b>	

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS ALLOCATION PERCENTAGES</b>	<b>G-ALL-1A</b>
For Month Ended October 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		1,200,407	791,172	409,235	
			100.000%	65.909%	34.091%	
12	Net Gas Plant (before DFIT) Percent		368,012,007	241,552,163	126,459,844	
			100.000%	65.637%	34.363%	
13	G-PLT Net Gas General Plant Percent		68,620,013	46,476,513	22,143,500	
			100.000%	67.730%	32.270%	
14	Net Allocated Schedule M's Percent		-6,462,320	-4,324,088	-2,138,232	
			100.000%	66.912%	33.088%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	4,989,172	0	4,989,172	3,306,146	0	3,306,146	1,683,026	0	1,683,026
99	4812XX	Commercial - Firm & Interruptible	2,623,429	0	2,623,429	1,815,078	0	1,815,078	808,351	0	808,351
99	4813XX	Industrial-Firm	163,457	0	163,457	101,927	0	101,927	61,530	0	61,530
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	6,888	0	6,888	6,053	0	6,053	835	0	835
99	499XXX	Unbilled Revenue	6,203,047	0	6,203,047	4,172,703	0	4,172,703	2,030,344	0	2,030,344
		TOTAL SALES TO ULTIMATE CUSTOMERS	13,985,993	0	13,985,993	9,401,907	0	9,401,907	4,584,086	0	4,584,086
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	7,927,468	0	7,927,468	5,212,310	0	5,212,310	2,715,158	0	2,715,158
99	488000	Miscellaneous Service Revenues	2,248	0	2,248	1,328	0	1,328	920	0	920
99	489300	Transportation For Others	285,023	0	285,023	249,041	0	249,041	35,982	0	35,982
99	493000	Rent from Gas Property	230	0	230	230	0	230	0	0	0
4	495000	Other Gas Revenues	504,325	38,893	543,218	333,075	26,287	359,362	171,250	12,606	183,856
		TOTAL OTHER OPERATING REVENUES	8,719,294	38,893	8,758,187	5,795,984	26,287	5,822,271	2,923,310	12,606	2,935,916
		TOTAL GAS REVENUES	22,705,287	38,893	22,744,180	15,197,891	26,287	15,224,178	7,507,396	12,606	7,520,002
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	15,789,321	0	15,789,321	10,493,749	0	10,493,749	5,295,572	0	5,295,572
6	808XXX	Net Natural Gas Storage Transactions	(154,806)	0	(154,806)	(101,785)	0	(101,785)	(53,021)	0	(53,021)
6	811000	Gas Used for Products Extraction	(100,563)	0	(100,563)	(66,120)	0	(66,120)	(34,443)	0	(34,443)
10	813000	Other Gas Expenses	0	136,310	136,310	0	91,707	91,707	0	44,603	44,603
99	813010	Gas Technology Institute (GTI) Expenses	6,967	0	6,967	4,690	0	4,690	2,277	0	2,277
		TOTAL PRODUCTION EXPENSES	15,540,919	136,310	15,677,229	10,330,534	91,707	10,422,241	5,210,385	44,603	5,254,988
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	2,186	2,186	0	1,521	1,521	0	665	665
1	824000	Other Expenses	0	62,920	62,920	0	43,780	43,780	0	19,140	19,140
1	837000	Other Equipment	0	26,392	26,392	0	18,364	18,364	0	8,028	8,028
		TOTAL UNDERGROUND STORAGE OPER EXP	0	91,498	91,498	0	63,665	63,665	0	27,833	27,833
G-DEPX		Depreciation Expense-Underground Storage	0	52,412	52,412	0	36,468	36,468	0	15,944	15,944
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	54,735	54,735	0	38,084	38,084	0	16,651	16,651
		TOTAL UNDERGROUND STORAGE EXPENSES	0	146,233	146,233	0	101,749	101,749	0	44,484	44,484

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	20,466	88,229	108,695	17,882	73,413	91,295	2,584	14,816	17,400
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	114,980	65,119	180,099	160,753	54,184	214,937	(45,773)	10,935	(34,838)
3	875000	Measuring & Reg Sta Exp-General	2,965	0	2,965	1,670	0	1,670	1,295	0	1,295
3	876000	Measuring & Reg Sta Exp-Industrial	397	0	397	397	0	397	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	12,986	0	12,986	7,902	0	7,902	5,084	0	5,084
3	878000	Meter & House Regulator Expenses	327,199	0	327,199	323,503	0	323,503	3,696	0	3,696
3	879000	Customer Installation Expenses	156,535	7,775	164,310	93,082	6,469	99,551	63,453	1,306	64,759
3	880000	Other Expenses	62,333	67,434	129,767	33,877	56,110	89,987	28,456	11,324	39,780
3	881000	Rents	0	334	334	0	278	278	0	56	56
MAINTENANCE											
3	885000	Supervision & Engineering	13,589	0	13,589	6,040	0	6,040	7,549	0	7,549
3	887000	Mains	256,847	370	257,217	187,070	308	187,378	69,777	62	69,839
3	889000	Measuring & Reg Sta Exp-General	30,349	0	30,349	19,940	0	19,940	10,409	0	10,409
3	890000	Measuring & Reg Sta Exp-Industrial	18,006	0	18,006	4,585	0	4,585	13,421	0	13,421
3	891000	Measuring & Reg Sta Exp-City Gate	5,128	0	5,128	4,230	0	4,230	898	0	898
3	892000	Services	98,930	3,627	102,557	68,847	3,018	71,865	30,083	609	30,692
3	893000	Meters & House Regulators	60,259	75,569	135,828	52,870	62,879	115,749	7,389	12,690	20,079
3	894000	Other Equipment	0	8,917	8,917	0	7,420	7,420	0	1,497	1,497
TOTAL DISTRIBUTION OPERATING EXP			1,180,969	317,374	1,498,343	982,648	264,079	1,246,727	198,321	53,295	251,616
G-DEPX		Depreciation Expense-Distribution	890,561	15,885	906,446	582,616	10,444	593,060	307,945	5,441	313,386
G-OTX		Taxes Other Than FIT	584,664	0	584,664	514,338	0	514,338	70,326	0	70,326
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			1,475,225	15,885	1,491,110	1,096,954	10,444	1,107,398	378,271	5,441	383,712
TOTAL DISTRIBUTION EXPENSES			2,656,194	333,259	2,989,453	2,079,602	274,523	2,354,125	576,592	58,736	635,328
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	28,685	28,685	0	19,046	19,046	0	9,639	9,639
2	902000	Meter Reading Expenses	145,679	5,173	150,852	126,792	3,435	130,227	18,887	1,738	20,625
G-903	903XXX	Customer Records & Collection Expenses	76,114	341,594	417,708	52,924	226,808	279,732	23,190	114,786	137,976
2	904000	Uncollectible Accounts	0	97,247	97,247	0	64,569	64,569	0	32,678	32,678
2	905000	Misc Customer Accounts	0	14,403	14,403	0	9,563	9,563	0	4,840	4,840
TOTAL CUSTOMER ACCOUNTS EXPENSES			221,793	487,102	708,895	179,716	323,421	503,137	42,077	163,681	205,758
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	422,833	32,752	455,585	421,717	21,746	443,463	1,116	11,006	12,122
2	909000	Advertising	994	41,204	42,198	497	27,358	27,855	497	13,846	14,343
2	910000	Misc Customer Service & Info Exp	0	20,068	20,068	0	13,325	13,325	0	6,743	6,743
TOTAL CUSTOMER SERVICE & INFO EXP			423,827	94,024	517,851	422,214	62,429	484,643	1,613	31,595	33,208

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For Month Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>SALES EXPENSES:</b>											
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
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	10,906	659,188	670,094	8,162	445,525	453,687	2,744	213,663	216,407
4	921000	Office Supplies & Expenses	7	110,718	110,725	7	74,831	74,838	0	35,887	35,887
4	922000	Admin. Expenses Transferred - Credit	0	(3,260)	(3,260)	0	(2,203)	(2,203)	0	(1,057)	(1,057)
4	923000	Outside Services Employed	0	219,813	219,813	0	148,565	148,565	0	71,248	71,248
4	924000	Property Insurance Premium	0	27,893	27,893	0	18,852	18,852	0	9,041	9,041
4	925XXX	Injuries and Damages	0	66,053	66,053	0	44,643	44,643	0	21,410	21,410
4	926XXX	Employee Pensions and Benefits	4,630	24,657	29,287	4,630	16,665	21,295	0	7,992	7,992
4	928000	Regulatory Commission Expenses	89,362	17,475	106,837	69,732	11,811	81,543	19,630	5,664	25,294
4	930000	Miscellaneous General Expenses	6,941	34,289	41,230	4,991	23,175	28,166	1,950	11,114	13,064
4	931000	Rents	900	25,268	26,168	841	17,078	17,919	59	8,190	8,249
4	935000	Maintenance of General Plant	18,144	121,544	139,688	12,423	82,148	94,571	5,721	39,396	45,117
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>130,890</b>	<b>1,303,638</b>	<b>1,434,528</b>	<b>100,786</b>	<b>881,090</b>	<b>981,876</b>	<b>30,104</b>	<b>422,548</b>	<b>452,652</b>
G-DEPX		Depreciation Expense-General Plant	37,132	204,416	241,548	23,485	138,159	161,644	13,647	66,257	79,904
G-AMTX		Amortization Expense - General Plant - 303000	2,282	173	2,455	1,944	117	2,061	338	56	394
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	166,864	166,864	0	112,778	112,778	0	54,086	54,086
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	484	484	0	327	327	0	157	157
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	(71,300)	0	(71,300)	(71,300)	0	(71,300)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	14,919	0	14,919	14,919	0	14,919	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
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(16,967)</b>	<b>371,937</b>	<b>354,970</b>	<b>(30,952)</b>	<b>251,381</b>	<b>220,429</b>	<b>13,985</b>	<b>120,556</b>	<b>134,541</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>113,923</b>	<b>1,675,575</b>	<b>1,789,498</b>	<b>69,834</b>	<b>1,132,471</b>	<b>1,202,305</b>	<b>44,089</b>	<b>543,104</b>	<b>587,193</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>18,956,656</b>	<b>2,872,503</b>	<b>21,829,159</b>	<b>13,081,900</b>	<b>1,986,300</b>	<b>15,068,200</b>	<b>5,874,756</b>	<b>886,203</b>	<b>6,760,959</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>915,021</b>			<b>155,978</b>			<b>759,043</b>
G-FIT		FEDERAL INCOME TAX			(2,246,443)			(1,638,237)			(608,206)
G-FIT		DEFERRED FEDERAL INCOME TAX			275,058			159,802			115,256
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(3,505)			(2,111)			(1,394)
		<b>GAS NET OPERATING INCOME (LOSS)</b>			<b>2,889,911</b>			<b>1,636,524</b>			<b>1,253,387</b>



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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ALLOCATION RATIOS:</b>											
G-ALL	1	System Contract Demand		100.000%		69.580%				30.420%	
G-ALL	2	Number of Customers		100.000%		66.397%				33.603%	
G-ALL	3	Direct Distribution Operating Expense		100.000%		83.207%				16.793%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		67.587%				32.413%	
G-ALL	6	Actual Therms Purchased		100.000%		65.750%				34.250%	
G-ALL	10	Actual Annual Throughput		100.000%		67.278%				32.722%	
G-ALL	99	Not Allocated		0.000%		0.000%				0.000%	

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	12,809,473	0	12,809,473	8,422,740	0	8,422,740	4,386,733	0	4,386,733
1	804001	Pipeline Demand Costs	2,386,847	0	2,386,847	1,660,768	0	1,660,768	726,079	0	726,079
1	804002	Transport Variable Charges	48,197	0	48,197	33,535	0	33,535	14,662	0	14,662
6	804010	Gas Costs - Fixed Hedge	86,937	0	86,937	57,161	0	57,161	29,776	0	29,776
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	23,030	0	23,030	15,142	0	15,142	7,888	0	7,888
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	493,306	0	493,306	324,349	0	324,349	168,957	0	168,957
6	804700	Gas Costs - Offsystem Bookout	82,053	0	82,053	53,950	0	53,950	28,103	0	28,103
6	804711	Gas Costs - Offsystem Bookout Offset	(82,053)	0	(82,053)	(53,950)	0	(53,950)	(28,103)	0	(28,103)
6	804730	Gas Costs - Intracompany LDC Gas	635,451	0	635,451	417,809	0	417,809	217,642	0	217,642
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(453,797)	0	(453,797)	(306,624)	0	(306,624)	(147,173)	0	(147,173)
99	805120	Gas Expense - Rate Deferrals	(240,123)	0	(240,123)	(131,131)	0	(131,131)	(108,992)	0	(108,992)
		TOTAL PURCHASED GAS COSTS	15,789,321	0	15,789,321	10,493,749	0	10,493,749	5,295,572	0	5,295,572

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	6	Actual Therms Purchased	100.000%	65.750%	34.250%
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 October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	76,114	341,594	417,708	52,924	226,808	279,732	23,190	114,786	137,976
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	76,114	341,594	417,708	52,924	226,808	279,732	23,190	114,786	137,976

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.397%	33.603%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.637%	34.363%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	19,218	32,752	51,970	16,656	21,746	38,402	2,562	11,006	13,568
99	908600	Public Purpose Tariff Rider Expense Offset	193,628	0	193,628	159,264	0	159,264	34,364	0	34,364
99	908610	Limited Income Tax Refund Program	57,468	0	57,468	57,468	0	57,468	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	152,519	0	152,519	188,329	0	188,329	(35,810)	0	(35,810)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			422,833	32,752	455,585	421,717	21,746	443,463	1,116	11,006	12,122

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.397%	33.603%
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 October 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.56%	52.56%
2	Cost of Debt		5.701%	5.824%
	Total Cost of Debt		2.996%	3.061%
	Total Weighted Cost		2.996%	3.061%
G-APL	Net Rate Base	320,699,594	210,079,198	110,620,396
	Interest Deduction for FIT Calculation	9,680,063	6,293,973	3,386,090

1 #  
2 #

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	22,744,180	15,224,178	7,520,002
G-OPS	Operating & Maintenance Expense	19,928,344	13,702,289	6,226,055
G-OPS	Book Deprec/Amort and Reg Amortizations	1,313,847	849,970	463,877
G-OTX	Taxes Other than FIT	586,968	515,941	71,027
	Net Operating Income Before FIT	915,021	155,978	759,043
G-INT	Less: Interest Expense	806,672	524,498	282,174
G-SCM	Schedule M Adjustments	(6,526,756)	(4,312,156)	(2,214,600)
	Taxable Net Operating Income	(6,418,407)	(4,680,676)	(1,737,731)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(2,246,443)	(1,638,237)	(608,206)
G-DTE	Deferred FIT	275,058	159,802	115,256
99	411400 Amortized Investment Tax Credit	(3,505)	(2,111)	(1,394)
	Total FIT/Deferred FIT & ITC	(1,974,890)	(1,480,546)	(494,344)
<b>ALLOCATION RATIOS:</b>				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID: G-SCM-1A
<b>GAS SCHEDULE M ITEMS</b>	
For Month Ended October 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX/AMTX		Book Depreciation & Amortization	929,975	440,253	1,370,228	608,045	298,306	906,351	321,930	141,947	463,877
12	997001	Contributions In Aid of Construction	0	35,945	35,945	0	23,593	23,593	0	12,352	12,352
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	93,742	93,742	0	63,357	63,357	0	30,385	30,385
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(693,920)	0	(693,920)	(437,755)	0	(437,755)	(256,165)	0	(256,165)
4	997015	Airplane Lease Payments	0	8,900	8,900	0	6,015	6,015	0	2,885	2,885
12	997016	Redemption Expense Amortization	0	27,722	27,722	0	18,196	18,196	0	9,526	9,526
4	997020	FAS87 Current Pension Accrual	0	(5,630,012)	(5,630,012)	0	(3,805,156)	(3,805,156)	0	(1,824,856)	(1,824,856)
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	(56,429)	0	(56,429)	(56,429)	0	(56,429)	0	0	0
12	997032	Interest Rate Swaps	0	20,411	20,411	0	13,397	13,397	0	7,014	7,014
4	997033	DSM Tariff Rider	(401,211)	0	(401,211)	(294,886)	0	(294,886)	(106,325)	0	(106,325)
12	997048	AFUDC	0	(12,822)	(12,822)	0	(8,416)	(8,416)	0	(4,406)	(4,406)
11	997049	Tax Depreciation	0	(2,072,242)	(2,072,242)	0	(1,365,794)	(1,365,794)	0	(706,448)	(706,448)
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	152,519	0	152,519	188,329	0	188,329	(35,810)	0	(35,810)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	24,894	24,894	0	16,407	16,407	0	8,487	8,487
4	997081	Deferred Compensation	0	64,262	64,262	0	43,433	43,433	0	20,829	20,829
4	997082	Meal Disallowances	0	10,471	10,471	0	7,077	7,077	0	3,394	3,394
4	997083	Paid Time Off	0	19,217	19,217	0	12,988	12,988	0	6,229	6,229
2	997084	Customer Uncollectibles	0	6,939	6,939	0	4,607	4,607	0	2,332	2,332
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>(64,436)</b>	<b>(6,462,320)</b>	<b>(6,526,756)</b>	<b>11,934</b>	<b>(4,324,090)</b>	<b>(4,312,156)</b>	<b>(76,370)</b>	<b>(2,138,230)</b>	<b>(2,214,600)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.397%	33.603%
G-ALL	3	Direct Distribution Operating Expense	100.000%	83.207%	16.793%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	6	Actual Therms Purchased	100.000%	65.750%	34.250%
G-ALL	11	Book Depreciation	100.000%	65.909%	34.091%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.637%	34.363%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	(41,341)	(27,662)	(13,679)
99	410100	Deferred Federal Income Tax Exp	401,426	274,554	126,872
		<b>SUBTOTAL</b>	<b>360,085</b>	<b>246,892</b>	<b>113,193</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(31,646)	(21,175)	(10,471)
99	411100	Deferred Federal Income Tax Exp	(53,381)	(65,915)	12,534
		<b>SUBTOTAL</b>	<b>(85,027)</b>	<b>(87,090)</b>	<b>2,063</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>275,058</b>	<b>159,802</b>	<b>115,256</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.912%	33.088%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-OTX-1A</b>
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	
For Month Ended October 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>UNDERGROUND STORAGE</b>									
16	408190	R&P Property Tax - Storage	0	2,304	2,304	0	1,603	1,603	0	701	701
		<b>TOTAL UNDERGROUND STORAGE TAX</b>	0	2,304	2,304	0	1,603	1,603	0	701	701
		<b>DISTRIBUTION</b>									
99	408110	State Excise Tax	152,679	0	152,679	152,679	0	152,679	0	0	0
99	408120	Municipal Occupation & License Tax	232,643	0	232,643	190,103	0	190,103	42,540	0	42,540
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	(51,131)	0	(51,131)	0	0	0	(51,131)	0	(51,131)
		<b>TOTAL DISTRIBUTION TAX</b>	584,664	0	584,664	514,338	0	514,338	70,326	0	70,326
		<b>TOTAL TAXES OTHER THAN FIT</b>	584,664	2,304	586,968	514,338	1,603	515,941	70,326	701	71,027

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
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<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-1A</b>
For Month Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,146,018	41,410	1,187,428	964,981	27,988	992,969	181,037	13,422	194,459
4	3031XX	Misc Intangible IT Plant (3031XX)	0	10,186,497	10,186,497	0	6,884,748	6,884,748	0	3,301,749	3,301,749
4		TOTAL INTANGIBLE PLANT	1,146,018	10,227,907	11,373,925	964,981	6,912,736	7,877,717	181,037	3,315,171	3,496,208
		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	1,406,983	1,406,983	0	978,979	978,979	0	428,004	428,004
1	352XXX	Wells	0	18,346,134	18,346,134	0	12,765,240	12,765,240	0	5,580,894	5,580,894
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	11,532,141	11,532,141	0	8,024,064	8,024,064	0	3,508,077	3,508,077
1	355000	Measuring & Regulating Equipment	0	240,301	240,301	0	167,201	167,201	0	73,100	73,100
1	356000	Purification Equipment	0	403,712	403,712	0	280,903	280,903	0	122,809	122,809
1	357000	Other Equipment	0	1,531,390	1,531,390	0	1,065,541	1,065,541	0	465,849	465,849
		TOTAL UNDERGROUND STORAGE PLANT	0	34,971,943	34,971,943	0	24,333,478	24,333,478	0	10,638,465	10,638,465
		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	832,174	21,450	853,624	560,947	14,103	575,050	271,227	7,347	278,574
6	376000	Mains	227,695,615	2,512,520	230,208,135	146,132,183	1,651,982	147,784,165	81,563,432	860,538	82,423,970
6	378000	Measuring & Reg Station Equip-General	5,250,838	57,440	5,308,278	3,170,066	37,767	3,207,833	2,080,772	19,673	2,100,445
6	379000	Measuring & Reg Station Equip-City Gate	6,069,630	0	6,069,630	1,883,057	0	1,883,057	4,186,573	0	4,186,573
6	380000	Services	146,990,127	0	146,990,127	99,088,056	0	99,088,056	47,902,071	0	47,902,071
6	381000	Meters	64,413,095	0	64,413,095	43,239,318	0	43,239,318	21,173,777	0	21,173,777
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,971,165	0	2,971,165	2,343,125	0	2,343,125	628,040	0	628,040
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	454,375,890	2,591,410	456,967,300	296,482,193	1,703,852	298,186,045	157,893,697	887,558	158,781,255

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-1A</b>
For Month Ended October 31, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		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	4,446,299	13,282,352	17,728,651	3,311,973	8,977,143	12,289,116	1,134,326	4,305,209	5,439,535
4	391XXX	Office Furniture & Equipment	0	9,990,309	9,990,309	0	6,752,150	6,752,150	0	3,238,159	3,238,159
4	392XXX	Transportation Equipment	6,499,727	1,463,307	7,963,034	4,731,298	989,005	5,720,303	1,768,429	474,302	2,242,731
4	393000	Stores Equipment	155,008	361,550	516,558	114,822	244,361	359,183	40,186	117,189	157,375
4	394000	Tools, Shop & Garage Equipment	1,708,642	2,699,190	4,407,832	1,261,744	1,824,302	3,086,046	446,898	874,888	1,321,786
4	395000	Laboratory Equipment	94,114	287,682	381,796	70,982	194,436	265,418	23,132	93,246	116,378
4	396XXX	Power Operated Equipment	3,537,894	1,084,837	4,622,731	2,644,315	733,209	3,377,524	893,579	351,628	1,245,207
4	397XXX	Communications Equipment	1,993,078	4,874,668	6,867,746	677,467	3,294,642	3,972,109	1,315,611	1,580,026	2,895,637
4	398000	Miscellaneous Equipment	19	78,722	78,741	8	53,206	53,214	11	25,516	25,527
		<b>TOTAL GENERAL PLANT</b>	<b>19,105,689</b>	<b>34,969,660</b>	<b>54,075,349</b>	<b>13,390,218</b>	<b>23,634,945</b>	<b>37,025,163</b>	<b>5,715,471</b>	<b>11,334,715</b>	<b>17,050,186</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>474,627,597</b>	<b>82,760,920</b>	<b>557,388,517</b>	<b>310,837,392</b>	<b>56,585,011</b>	<b>367,422,403</b>	<b>163,790,205</b>	<b>26,175,909</b>	<b>189,966,114</b>
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,330,530)	(12,330,530)	0	(8,579,583)	(8,579,583)	0	(3,750,947)	(3,750,947)
G-ADEP		Distribution Plant	(155,761,419)	(1,427,708)	(157,189,127)	(103,303,999)	(938,718)	(104,242,717)	(52,457,420)	(488,990)	(52,946,410)
G-ADEP		General Plant	(4,808,230)	(9,701,405)	(14,509,635)	(2,870,260)	(6,556,889)	(9,427,149)	(1,937,970)	(3,144,516)	(5,082,486)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(160,569,649)</b>	<b>(23,459,643)</b>	<b>(184,029,292)</b>	<b>(106,174,259)</b>	<b>(16,075,190)</b>	<b>(122,249,449)</b>	<b>(54,395,390)</b>	<b>(7,384,453)</b>	<b>(61,779,843)</b>
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(134,498)	(9,836)	(144,334)	(92,373)	(6,648)	(99,021)	(42,125)	(3,188)	(45,313)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(4,928,502)	(4,928,502)	0	(3,331,026)	(3,331,026)	0	(1,597,476)	(1,597,476)
G-AAAMT		Underground Storage	0	(239,357)	(239,357)	0	(166,545)	(166,545)	0	(72,812)	(72,812)
G-AAAMT		General Plant - 390200, 396200	(4,609)	(30,420)	(35,029)	(3,641)	(20,560)	(24,201)	(968)	(9,860)	(10,828)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(139,107)</b>	<b>(5,208,115)</b>	<b>(5,347,222)</b>	<b>(96,014)</b>	<b>(3,524,779)</b>	<b>(3,620,793)</b>	<b>(43,093)</b>	<b>(1,683,336)</b>	<b>(1,726,429)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(160,708,756)</b>	<b>(28,667,758)</b>	<b>(189,376,514)</b>	<b>(106,270,273)</b>	<b>(19,599,969)</b>	<b>(125,870,242)</b>	<b>(54,438,483)</b>	<b>(9,067,789)</b>	<b>(63,506,272)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>313,918,841</b>	<b>54,093,162</b>	<b>368,012,003</b>	<b>204,567,119</b>	<b>36,985,042</b>	<b>241,552,161</b>	<b>109,351,722</b>	<b>17,108,120</b>	<b>126,459,842</b>
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(62,149,189)	(62,149,189)	0	(40,792,863)	(40,792,863)	0	(21,356,326)	(21,356,326)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,445,266)	(7,445,266)	0	(5,024,179)	(5,024,179)	0	(2,421,087)	(2,421,087)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(69,518)	(69,518)	0	(46,985)	(46,985)	0	(22,533)	(22,533)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,294,288)	(1,294,288)	0	(849,532)	(849,532)	0	(444,756)	(444,756)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(70,958,261)</b>	<b>(70,958,261)</b>	<b>0</b>	<b>(46,713,559)</b>	<b>(46,713,559)</b>	<b>0</b>	<b>(24,244,702)</b>	<b>(24,244,702)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>313,918,841</b>	<b>(16,865,099)</b>	<b>297,053,742</b>	<b>204,567,119</b>	<b>(9,728,517)</b>	<b>194,838,602</b>	<b>109,351,722</b>	<b>(7,136,582)</b>	<b>102,215,140</b>
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.580%			30.420%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			67.587%			32.413%	
G-ALL	6	Actual Therms Purchased		100.000%			65.750%			34.250%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			65.637%			34.363%	

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	313,918,841	(16,865,099)	297,053,742	204,567,119	(9,728,517)	194,838,602	109,351,722	(7,136,582)	102,215,140
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,987,674	3,987,674	0	1,743,390	1,743,390
1	164100	Gas Inventory--Jackson Prairie	0	16,946,538	16,946,538	0	11,791,401	11,791,401	0	5,155,137	5,155,137
4	252000	Customer Advances	(77,864)	(428)	(78,292)	(11,804)	(289)	(12,093)	(66,060)	(139)	(66,199)
99	235199	Customer Deposits	(526,386)	0	(526,386)	(526,386)	0	(526,386)	0	0	0
C-WKC		Working Capital	0	1,572,928	1,572,928	0	0	0	0	1,572,928	1,572,928
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(604,250)	24,250,102	23,645,852	(538,190)	15,778,786	15,240,596	(66,060)	8,471,316	8,405,256
		NET RATE BASE	313,314,591	7,385,003	320,699,594	204,028,929	6,050,269	210,079,198	109,285,662	1,334,734	110,620,396

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
Steam (ED-AN)	892,592	892,592											
Hydro (ED-AN)	799,113	799,113											
Other (ED-AN)	699,560	699,560											
<b>Total Electric Production</b>	<b>2,391,265</b>	<b>2,391,265</b>											
<b>Electric Transmission</b>													
ED-AN	901,208	901,208											
<b>Total Electric Transmission</b>	<b>901,208</b>	<b>901,208</b>											
<b>Electric Distribution</b>													
ED-ID	930,259	930,259											
ED-WA	1,751,248	1,751,248											
<b>Total Electric Distribution</b>	<b>2,681,507</b>	<b>2,681,507</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	52,412		52,412			52,412	52,412		36,468	36,468		15,944	15,944
GD-OR	9,409			9,409									
<b>Total Gas Underground Storage</b>	<b>61,821</b>		<b>52,412</b>	<b>9,409</b>		<b>52,412</b>	<b>52,412</b>		<b>36,468</b>	<b>36,468</b>		<b>15,944</b>	<b>15,944</b>
<b>Gas Distribution</b>													
6 GD-AN	15,885		15,885				15,885		10,444	10,444			
GD-ID	307,945		307,945			307,945	307,945				307,945	5,441	5,441
GD-WA	582,616		582,616			582,616	582,616	582,616		582,616			307,945
GD-OR	317,790			317,790									
<b>Total Gas Distribution</b>	<b>1,224,236</b>		<b>906,446</b>	<b>317,790</b>		<b>890,561</b>	<b>15,885</b>	<b>906,446</b>	<b>582,616</b>	<b>10,444</b>	<b>593,060</b>	<b>307,945</b>	<b>5,441</b>
<b>General Plant</b>													
ED-AN	218,549	218,549											
ED-ID	24,353	24,353											
ED-WA	97,977	97,977											
7,4 CD-AA	934,650	673,360	185,892	75,398		185,892	185,892		125,639	125,639		60,253	60,253
9,4 CD-AN	24,483	19,259	5,224			5,224	5,224		3,531	3,531		1,693	1,693
9 CD-ID	35,856	28,205	7,651			7,651	7,651				7,651		7,651
9 CD-WA	12,404	9,757	2,647			2,647	2,647	2,647			2,647		
8,4 GD-AA	14,602		10,416	4,186		10,416	10,416		7,040	7,040		3,376	3,376
4 GD-AN	2,884		2,884			2,884	2,884		1,949	1,949		935	935
GD-ID	5,996		5,996			5,996	5,996				5,996		5,996
GD-WA	20,838		20,838			20,838	20,838	20,838			20,838		
GD-OR	21,364			21,364									
<b>Total General Plant</b>	<b>1,413,956</b>	<b>1,071,460</b>	<b>241,548</b>	<b>100,948</b>		<b>37,132</b>	<b>204,416</b>	<b>241,548</b>	<b>23,485</b>	<b>138,159</b>	<b>161,644</b>	<b>13,647</b>	<b>66,257</b>
<b>Total Depreciation Expense</b>	<b>8,673,993</b>	<b>7,045,440</b>	<b>1,200,406</b>	<b>428,147</b>		<b>927,693</b>	<b>272,713</b>	<b>1,200,406</b>	<b>606,101</b>	<b>185,071</b>	<b>791,172</b>	<b>321,592</b>	<b>87,642</b>

Allocation Ratios:		Service -				Jurisdiction -		Washington		Idaho	
7	Elec/Gas North/Oregon 4-Factor	Electric	Gas-North	Gas-South	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	65.750%	34.250%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-1A</b>
For Month Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	76,533	76,533											
Misc Intangible Plt (303000)	ED-AN	9,168	9,168											
<b>Total Production/Transmission</b>		<b>85,701</b>	<b>85,701</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	2,013	2,013											
Misc Intangible Plt (303000)	ED-WA	237	237											
<b>Total Distribution</b>		<b>2,250</b>	<b>2,250</b>											
<b>General Plant - 303000</b>														
9,4	CD-AN	811	638	173		173	173		117	117		56	56	
	GD-ID	338		338		338	338					338	338	
	GD-WA	1,944		1,944			1,944		1,944	1,944				
	GD-OR	648			648									
<b>Total General Plant - 303000</b>		<b>3,741</b>	<b>638</b>	<b>2,455</b>	<b>648</b>	<b>2,282</b>	<b>173</b>	<b>2,455</b>	<b>1,944</b>	<b>117</b>	<b>2,061</b>	<b>338</b>	<b>56</b>	<b>394</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	707,511	509,719	140,717	57,075	140,717	140,717		95,106	95,106		45,611	45,611	
	ED-AN	19,814	19,814											
	ED-ID	396	396											
	ED-WA	33,723	33,723											
8,4	GD-AA	36,380		25,950	10,430	25,950	25,950		17,539	17,539		8,411	8,411	
4	GD-AN	197		197		197	197		133	133		64	64	
	GD-OR	21			21									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>798,042</b>	<b>563,652</b>	<b>166,864</b>	<b>67,526</b>	<b>166,864</b>	<b>166,864</b>		<b>112,778</b>	<b>112,778</b>		<b>54,086</b>	<b>54,086</b>	
<b>Gas Underground Storage</b>														
1	GD-AN	19		19		19	19		13	13		6	6	
<b>Total Gas Underground Storage</b>		<b>19</b>		<b>19</b>		<b>19</b>	<b>19</b>		<b>13</b>	<b>13</b>		<b>6</b>	<b>6</b>	
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	2,434	1,754	484	196	484	484		327	327		157	157	
4	ED-AN	802	802											
	GD-OR	373			373									
<b>Total General Plant- 390200, 396200</b>		<b>3,609</b>	<b>2,556</b>	<b>484</b>	<b>569</b>	<b>484</b>	<b>484</b>		<b>327</b>	<b>327</b>		<b>157</b>	<b>157</b>	
<b>Total Amortization Expense</b>		<b>893,362</b>	<b>654,797</b>	<b>169,822</b>	<b>68,743</b>	<b>2,282</b>	<b>167,540</b>	<b>169,822</b>	<b>1,944</b>	<b>113,235</b>	<b>115,179</b>	<b>338</b>	<b>54,305</b>	<b>54,643</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	69.580%	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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	(277,375,575)	(277,375,575)												
Hydro (ED-AN)	(114,017,684)	(114,017,684)												
Other (ED-AN)	(77,791,003)	(77,791,003)												
<b>Total Electric Production</b>	<b>(469,184,262)</b>	<b>(469,184,262)</b>												
<b>Electric Transmission</b>														
ED-AN	(181,780,472)	(181,780,472)												
<b>Total Electric Transmission</b>	<b>(181,780,472)</b>	<b>(181,780,472)</b>												
<b>Electric Distribution</b>														
ED-ID	(140,104,692)	(140,104,692)												
ED-WA	(226,014,964)	(226,014,964)												
<b>Total Electric Distribution</b>	<b>(366,119,656)</b>	<b>(366,119,656)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(12,330,530)		(12,330,530)			(12,330,530)	(12,330,530)		(8,579,583)	(8,579,583)		(3,750,947)	(3,750,947)	
GD-OR	(385,335)			(385,335)										
<b>Total Gas Underground Storage</b>	<b>(12,715,865)</b>		<b>(12,330,530)</b>	<b>(385,335)</b>		<b>(12,330,530)</b>	<b>(12,330,530)</b>		<b>(8,579,583)</b>	<b>(8,579,583)</b>		<b>(3,750,947)</b>	<b>(3,750,947)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,427,708)		(1,427,708)			(1,427,708)	(1,427,708)		(938,718)	(938,718)		(488,990)	(488,990)	
GD-ID	(52,457,420)		(52,457,420)		(52,457,420)	(52,457,420)					(52,457,420)		(52,457,420)	
GD-WA	(103,303,999)		(103,303,999)		(103,303,999)	(103,303,999)		(103,303,999)		(103,303,999)				
GD-OR	(87,069,453)			(87,069,453)										
<b>Total Gas Distribution</b>	<b>(244,258,580)</b>		<b>(157,189,127)</b>	<b>(87,069,453)</b>		<b>(157,189,127)</b>	<b>(157,189,127)</b>		<b>(103,303,999)</b>	<b>(938,718)</b>	<b>(104,242,717)</b>	<b>(52,457,420)</b>	<b>(488,990)</b>	<b>(52,946,410)</b>
<b>General Plant</b>														
ED-AN	(33,427,679)	(33,427,679)												
ED-ID	(5,415,652)	(5,415,652)												
ED-WA	(10,449,739)	(10,449,739)												
7,4 CD-AA	(28,289,117)		(5,626,422)	(2,282,083)	(5,626,422)	(5,626,422)		(3,802,730)	(3,802,730)		(1,823,692)	(1,823,692)		
9,4 CD-AN	(10,800,593)	(8,495,854)	(2,304,739)		(2,304,739)	(2,304,739)		(1,557,704)	(1,557,704)		(747,035)	(747,035)		
9 CD-ID	(4,610,070)	(3,626,327)	(983,743)		(983,743)	(983,743)				(983,743)		(983,743)		
9 CD-WA	(2,072,087)	(1,629,924)	(442,163)		(442,163)	(442,163)		(442,163)		(442,163)				
8,4 GD-AA	(1,281,122)		(913,837)	(367,285)	(913,837)	(913,837)		(617,635)	(617,635)		(296,202)	(296,202)		
4 GD-AN	(856,407)		(856,407)		(856,407)	(856,407)		(578,820)	(578,820)		(277,587)	(277,587)		
GD-ID	(954,227)		(954,227)		(954,227)	(954,227)				(954,227)		(954,227)		
GD-WA	(2,428,097)		(2,428,097)		(2,428,097)	(2,428,097)		(2,428,097)		(2,428,097)				
GD-OR	(3,550,048)			(3,550,048)										
<b>Total General Plant</b>	<b>(104,134,838)</b>	<b>(83,425,787)</b>	<b>(14,509,635)</b>	<b>(6,199,416)</b>		<b>(4,808,230)</b>	<b>(9,701,405)</b>		<b>(2,870,260)</b>	<b>(6,556,889)</b>	<b>(9,427,149)</b>	<b>(1,937,970)</b>	<b>(3,144,516)</b>	<b>(5,082,486)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,378,193,673)</b>	<b>(1,100,510,177)</b>	<b>(184,029,292)</b>	<b>(93,654,204)</b>		<b>(160,569,649)</b>	<b>(23,459,643)</b>		<b>(106,174,259)</b>	<b>(16,075,190)</b>	<b>(122,249,449)</b>	<b>(54,395,390)</b>	<b>(7,384,453)</b>	<b>(61,779,843)</b>

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%	6	Actual Therms Purchased	65.750%	34.250%											

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAAMT-1A</b>
For Month Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(6,276,421)	(6,276,421)											
Misc Intangible PIt (303000)	ED-AN	(446,539)	(446,539)											
<b>Total Production/Transmission</b>		<b>(6,722,960)</b>	<b>(6,722,960)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(67,745)	(67,745)											
Misc Intangible PIt (303000)	ED-WA	(21,751)	(21,751)											
<b>Total Distribution</b>		<b>(89,496)</b>	<b>(89,496)</b>											
<b>General Plant - 303000</b>														
9,4	CD-AN	(46,096)	(36,260)	(9,836)		(9,836)	(9,836)		(6,648)	(6,648)		(3,188)	(3,188)	
	GD-ID	(42,125)		(42,125)	(42,125)		(42,125)				(42,125)		(42,125)	
	GD-WA	(92,373)		(92,373)	(92,373)		(92,373)		(92,373)	(92,373)				
	GD-OR	(47,070)			(47,070)									
<b>Total General Plant - 303000</b>		<b>(227,664)</b>	<b>(36,260)</b>	<b>(144,334)</b>	<b>(47,070)</b>	<b>(134,498)</b>	<b>(9,836)</b>	<b>(144,334)</b>	<b>(92,373)</b>	<b>(6,648)</b>	<b>(99,021)</b>	<b>(42,125)</b>	<b>(3,188)</b>	<b>(45,313)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(22,218,377)	(16,007,008)	(4,419,013)	(1,792,356)		(4,419,013)	(4,419,013)		(2,986,678)	(2,986,678)		(1,432,335)	(1,432,335)
	ED-AN	(880,074)	(880,074)											
	ED-WA	(383,224)	(383,224)											
8,4	GD-AA	(693,584)		(494,740)	(198,844)		(494,740)	(494,740)		(334,380)	(334,380)		(160,360)	(160,360)
4	GD-AN	(14,749)		(14,749)			(14,749)	(14,749)		(9,968)	(9,968)		(4,781)	(4,781)
	GD-OR	(47,121)			(47,121)									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(24,237,129)</b>	<b>(17,270,306)</b>	<b>(4,928,502)</b>	<b>(2,038,321)</b>		<b>(4,928,502)</b>	<b>(4,928,502)</b>		<b>(3,331,026)</b>	<b>(3,331,026)</b>		<b>(1,597,476)</b>	<b>(1,597,476)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	(239,357)		(239,357)			(239,357)	(239,357)		(166,545)	(166,545)		(72,812)	(72,812)
<b>Total Gas Underground Storage</b>		<b>(239,357)</b>		<b>(239,357)</b>			<b>(239,357)</b>	<b>(239,357)</b>		<b>(166,545)</b>	<b>(166,545)</b>		<b>(72,812)</b>	<b>(72,812)</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(152,952)	(110,193)	(30,420)	(12,339)		(30,420)	(30,420)		(20,560)	(20,560)		(9,860)	(9,860)
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)				
4	ED-AN	(42,542)	(42,542)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)		(1,863)		(1,863)				
	GD-OR	(48,314)			(48,314)									
<b>Total General Plant - 390200, 396200</b>		<b>(369,218)</b>	<b>(273,536)</b>	<b>(35,029)</b>	<b>(60,653)</b>	<b>(4,609)</b>	<b>(30,420)</b>	<b>(35,029)</b>	<b>(3,641)</b>	<b>(20,560)</b>	<b>(24,201)</b>	<b>(968)</b>	<b>(9,860)</b>	<b>(10,828)</b>
<b>Total Accumulated Amortization</b>		<b>(31,885,824)</b>	<b>(24,392,558)</b>	<b>(5,347,222)</b>	<b>(2,146,044)</b>	<b>(139,107)</b>	<b>(5,208,115)</b>	<b>(5,347,222)</b>	<b>(96,014)</b>	<b>(3,524,779)</b>	<b>(3,620,793)</b>	<b>(43,093)</b>	<b>(1,683,336)</b>	<b>(1,726,429)</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	69.580%		30.420%				
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.587%		32.413%				
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%									



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 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	472,075	0	472,075	
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	5,748,207	480,611	1,973,731	3,293,865	5,748,207	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	
99		GD-OR / AS	3,360,226	0	0	0	0	0	0	0	3,360,226	0	3,360,226	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	60,765,972	0	0	43,778,237	43,778,237	0	0	12,085,744	12,085,744	0	4,901,991	
9		CD-WA / ID / AN	17,627,830	5,273,809	4,181,416	4,411,002	13,866,227	1,430,669	1,134,326	1,196,608	3,761,603	0	0	
		TOTAL ACCOUNT	89,383,539	5,754,420	6,155,147	51,483,104	63,392,671	3,311,973	1,134,326	13,282,352	17,728,651	3,360,226	4,901,991	8,262,217
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	5,194,820	2,650,156	14,649	2,530,015	5,194,820	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	462,795	0	0	0	0	0	0	330,116	330,116	0	132,679	
7		CD-AA	48,466,317	0	0	34,917,073	34,917,073	0	0	9,639,466	9,639,466	0	3,909,778	
9		CD-WA / ID / AN	65,973	0	0	51,895	51,895	0	0	14,078	14,078	0	0	
		TOTAL ACCOUNT	54,196,555	2,650,156	14,649	37,498,983	40,163,788	0	0	9,990,310	9,990,310	0	4,042,457	4,042,457
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,469,960	7,955,889	2,885,899	6,628,172	17,469,960	0	0	0	0	0	0	
99		GD-WA / ID / AN	7,023,236	0	0	0	0	4,397,615	1,609,185	1,016,436	7,023,236	0	0	
99		GD-OR / AS	2,434,202	0	0	0	0	0	0	0	2,434,202	0	2,434,202	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
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	3,910,337	1,230,042	587,014	1,258,854	3,075,910	333,683	159,244	341,500	834,427	0	0	
		TOTAL ACCOUNT	31,367,532	9,185,931	3,472,913	8,268,713	20,927,557	4,731,298	1,768,429	1,463,307	7,963,034	2,434,202	42,739	2,476,941

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 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	2,025,801	112,615	148,135	1,332,765	1,593,515	30,550	40,186	361,550	432,286	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,562,628</b>	<b>123,354</b>	<b>162,880</b>	<b>1,702,610</b>	<b>1,988,844</b>	<b>114,821</b>	<b>40,186</b>	<b>361,550</b>	<b>516,557</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,294,568	1,151,597	370,781	1,772,190	3,294,568	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,128,663	0	0	0	0	1,254,065	444,947	429,651	2,128,663	0	0	0
99		GD-OR / AS	920,755	0	0	0	0	0	0	0	0	920,755	0	920,755
8		GD-AA	1,320,758	0	0	0	0	0	0	942,110	942,110	0	378,648	378,648
7		CD-AA	6,351,059	0	0	4,575,557	4,575,557	0	0	1,263,162	1,263,162	0	512,340	512,340
9		CD-WA / ID / AN	346,299	28,306	7,191	236,905	272,402	7,679	1,951	64,267	73,897	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>14,362,102</b>	<b>1,179,903</b>	<b>377,972</b>	<b>6,584,652</b>	<b>8,142,527</b>	<b>1,261,744</b>	<b>446,898</b>	<b>2,699,190</b>	<b>4,407,832</b>	<b>920,755</b>	<b>890,988</b>	<b>1,811,743</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,047,345	175,888	95,422	776,035	1,047,345	0	0	0	0	0	0	0
99		GD-WA / ID / AN	210,157	0	0	0	0	68,391	22,304	119,462	210,157	0	0	0
99		GD-OR / AS	187,966	0	0	0	0	0	0	0	0	187,966	0	187,966
8		GD-AA	82,554	0	0	0	0	0	0	58,887	58,887	0	23,667	23,667
7		CD-AA	355,663	0	0	256,234	256,234	0	0	70,738	70,738	0	28,691	28,691
9		CD-WA / ID / AN	196,889	9,552	3,049	142,274	154,875	2,591	827	38,596	42,014	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,080,574</b>	<b>185,440</b>	<b>98,471</b>	<b>1,174,543</b>	<b>1,458,454</b>	<b>70,982</b>	<b>23,131</b>	<b>287,683</b>	<b>381,796</b>	<b>187,966</b>	<b>52,358</b>	<b>240,324</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 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	36,499,133	16,766,569	10,417,596	9,314,968	36,499,133	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,184,790	0	0	0	0	2,571,294	783,002	830,494	4,184,790	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,036	0	0	399,150	399,150	0	0	110,192	110,192	0	44,694	44,694
9		CD-WA / ID / AN	1,535,911	269,171	407,616	531,376	1,208,163	73,020	110,577	144,151	327,748	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>42,817,704</b>	<b>17,035,740</b>	<b>10,825,212</b>	<b>10,245,494</b>	<b>38,106,446</b>	<b>2,644,314</b>	<b>893,579</b>	<b>1,084,837</b>	<b>4,622,730</b>	<b>43,834</b>	<b>44,694</b>	<b>88,528</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	46,859,638	8,537,534	2,841,435	35,480,669	46,859,638	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,029,091	0	0	0	0	578,399	450,692	0	1,029,091	0	0	0
99		GD-OR / AS	959,760	0	0	0	0	0	0	0	0	959,760	0	959,760
8		GD-AA	992,933	0	0	0	0	0	0	708,269	708,269	0	284,664	284,664
7		CD-AA	13,045,016	0	0	9,398,152	9,398,152	0	0	2,594,523	2,594,523	0	1,052,341	1,052,341
9		CD-WA / ID / AN	11,883,707	365,190	3,188,313	5,794,340	9,347,843	99,068	864,919	1,571,877	2,535,864	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>74,770,145</b>	<b>8,902,724</b>	<b>6,029,748</b>	<b>50,673,161</b>	<b>65,605,633</b>	<b>677,467</b>	<b>1,315,611</b>	<b>4,874,669</b>	<b>6,867,747</b>	<b>959,760</b>	<b>1,337,005</b>	<b>2,296,765</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	30,294	0	2,299	27,995	30,294	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	390,403	0	0	281,262	281,262	0	0	77,647	77,647	0	31,494	31,494
9		CD-WA / ID / AN	5,129	31	41	3,963	4,035	8	11	1,075	1,094	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>428,193</b>	<b>31</b>	<b>2,340</b>	<b>313,220</b>	<b>315,591</b>	<b>8</b>	<b>11</b>	<b>78,722</b>	<b>78,741</b>	<b>2,367</b>	<b>31,494</b>	<b>33,861</b>
		<b>TOTAL GENERAL PLANT</b>	<b>318,448,322</b>	<b>45,387,965</b>	<b>27,845,536</b>	<b>171,039,567</b>	<b>244,273,068</b>	<b>13,390,216</b>	<b>5,715,470</b>	<b>34,969,662</b>	<b>54,075,348</b>	<b>8,438,412</b>	<b>11,661,494</b>	<b>20,099,906</b>

ALLOCATION RATIOS:

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 October 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	2,041,699	153,179	0	1,888,520	2,041,699	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	194,058	0	0	152,648	152,648	0	0	41,410	41,410	0	0	0	
		TOTAL ACCOUNT	3,791,901	153,179	0	2,041,168	2,194,347	964,981	181,037	41,410	1,187,428	410,126	0	410,126	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	2,997,953	2,003,277	23,524	971,152	2,997,953	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440	
8		GD-AA	2,152,579	0	0	0	0	0	0	1,535,456	1,535,456	0	617,123	617,123	
7		CD-AA	40,744,144	0	0	29,353,711	29,353,711	0	0	8,103,603	8,103,603	0	3,286,830	3,286,830	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	45,941,116	2,003,277	23,524	30,324,863	32,351,664	0	0	9,639,059	9,639,059	46,440	3,903,953	3,950,393	
	303110	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	248,546	0	0	248,546	248,546	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	19,337	0	0	0	0	0	0	19,337	19,337	0	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,655,237	0	0	1,912,939	1,912,939	0	0	528,100	528,100	0	214,198	214,198	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,924,351	0	0	2,161,485	2,161,485	0	0	547,437	547,437	1,231	214,198	215,429	
		TOTAL	52,657,368	2,156,456	23,524	34,527,516	36,707,496	964,981	181,037	10,227,906	11,373,924	457,797	4,118,151	4,575,948	

ALLOCATION RATIOS:								
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
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended October 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	(35,409,360)	(25,510,319)	(7,042,568)	(2,856,473)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,887,145)	(1,484,447)	(402,698)	0
7	283750	CD-AA	(349,526)	(251,813)	(69,517)	(28,196)
		Total	<u>(37,646,031)</u>	<u>(27,246,579)</u>	<u>(7,514,783)</u>	<u>(2,884,669)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Month Ended October 31, 2012  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-1A**

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		696,413	696,413		696,413	696,413		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,104,133	1,104,133		1,104,133	1,104,133		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,366,674	6,366,674		5,007,628	5,007,628		1,359,046	1,359,046
1	154300	PLANT MATERIALS & OPER SUP-CS2		265,761	265,761		209,031	209,031		56,730	56,730
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		730,656	730,656		574,688	574,688		155,968	155,968
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		6,217	6,217		4,890	4,890		1,327	1,327
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(289)	(289)		(227)	(227)		(62)	(62)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(380)	(380)		(299)	(299)		(81)	(81)
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000		0	0
<b>TOTAL</b>			<b>18,188,000</b>	<b>9,169,185</b>	<b>27,357,185</b>	<b>18,188,000</b>	<b>7,596,257</b>	<b>25,784,257</b>	<b>0</b>	<b>1,572,928</b>	<b>1,572,928</b>

ALLOCATION RATIOS: