

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
<b>GAS RATE OF RETURN</b>	
For Month Ended March 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	2,942,672	1,832,776	1,109,896
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	2,942,672	1,832,776	1,109,896
G-APL		Gas Net Adjusted Rate Base	315,777,371	208,713,752	107,063,619
		RATE OF RETURN	0.932%	0.878%	1.037%

<b>RESULTS OF OPERATIONS</b>			Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>			
For Month Ended March 31, 2013 Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	<b>11-01-2012</b>	<b>100.000%</b>	<b>69.990%</b>	<b>30.010%</b>
2	Input	Number of Customers	<b>03-31-2013</b>	226,514	150,395	76,119
		Percent		<b>100.000%</b>	<b>66.395%</b>	<b>33.605%</b>
3	G-OPS	Direct Distribution Operating Expense		905,461	642,341	263,120
		Percent		<b>100.000%</b>	<b>70.941%</b>	<b>29.059%</b>
	Input	Jurisdictional 4-Factor Ratio	<b>12-31-2012</b>			
		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		12,431,883	9,914,560	2,517,323
		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		9,557,384	6,838,298	2,719,086
		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	Percent		400.000%	282.410%	117.590%
				<b>100.000%</b>	<b>70.603%</b>	<b>29.397%</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS ALLOCATION PERCENTAGES</b>	<b>G-ALL-1A</b>
For Month Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	03-31-2013	28,235,619 <u>100.000%</u>	19,457,165 <u>68.910%</u>	8,778,454 <u>31.090%</u>	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,965,506	60,243,237	5,651,108	3,071,161
		Direct O & M Accts 901 - 935		41,147,627	29,854,933	8,129,433	3,163,261
		Direct O & M Accts 901 - 905 Utility 9 Only		4,465,312	3,053,607	1,411,705	XXXXXX
		Adjustments		0			
		Total		<u>114,578,445</u>	<u>93,151,777</u>	<u>15,192,246</u>	<u>6,234,422</u>
		Percentage		100.000%	81.300%	13.259%	5.441%
		Direct Labor Accts 500 - 894		65,772,800	51,029,386	10,468,202	4,275,212
		Direct Labor Accts 901 - 935		5,175,642	3,333,358	497,385	1,344,899
		Direct Labor Accts 901 - 905 Utility 9 Only		10,669,036	7,158,435	3,510,601	XXXXXX
		Total		<u>81,617,478</u>	<u>61,521,179</u>	<u>14,476,188</u>	<u>5,620,111</u>
		Percentage		100.000%	75.377%	17.737%	6.886%
		Number of Customers at		685,332	362,462	226,219	96,651
		Percentage		100.000%	52.888%	33.009%	14.103%
		Net Direct Plant		2,540,576,273	2,027,886,265	345,513,055	167,176,953
		Percentage		100.000%	79.820%	13.600%	6.580%
7		Total Percentages		400.000%	289.385%	77.605%	33.010%
		Average (CD AA)		<u>100.000%</u>	<u>72.346%</u>	<u>19.401%</u>	<u>8.253%</u>

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Month Ended March 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		8,210,713	0	5,319,674	2,891,039
	Direct O & M Accts 901 - 935		10,885,298	0	7,836,155	3,049,143
	Direct O & M Accts 901 - 905 Utility 9 Only		1,411,705	0	1,411,705	XXXXXX
	<b>Total</b>		<b>20,507,716</b>	<b>0</b>	<b>14,567,534</b>	<b>5,940,182</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.034%</b>	<b>28.966%</b>
	Direct Labor Accts 580 - 894		11,244,329	0	7,983,762	3,260,567
	Direct Labor Accts 901 - 935		1,531,702	0	413,533	1,118,169
	Direct Labor Accts 901 - 905 Utility 9 Only		3,510,601	0	3,510,601	XXXXXX
	<b>Total</b>		<b>16,286,632</b>	<b>0</b>	<b>11,907,896</b>	<b>4,378,736</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>73.115%</b>	<b>26.885%</b>
	Number of Customers at		322,870	0	226,219	96,651
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.065%</b>	<b>29.935%</b>
	Net Direct Plant		504,945,491	0	338,644,009	166,301,482
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>67.065%</b>	<b>32.935%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>281.279%</b>	<b>118.721%</b>
8	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.320%</b>	<b>29.680%</b>
Input	Elec/Gas North 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		65,927,810	60,243,237	5,684,573	0
	Direct O & M Accts 901 - 935		37,981,681	29,854,933	8,126,748	0
	Adjustments		0	0	0	0
	<b>Total</b>		<b>103,909,491</b>	<b>90,098,170</b>	<b>13,811,321</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>86.708%</b>	<b>13.292%</b>	<b>0.000%</b>
	Direct Labor Accts 580 - 894		61,509,081	51,029,386	10,479,695	0
	Direct Labor Accts 901 - 935		3,968,432	3,333,358	635,074	0
	<b>Total</b>		<b>65,477,513</b>	<b>54,362,744</b>	<b>11,114,769</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>83.025%</b>	<b>16.975%</b>	<b>0.000%</b>
	Number of Customers at		588,681	362,462	226,219	0
	<b>Percentage</b>		<b>100.000%</b>	<b>61.572%</b>	<b>38.428%</b>	<b>0.000%</b>
	Net Direct Plant		2,348,249,795	2,009,605,786	338,644,009	0
	<b>Percentage</b>		<b>100.000%</b>	<b>85.579%</b>	<b>14.421%</b>	<b>0.000%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>316.884%</b>	<b>83.116%</b>	<b>0.000%</b>
9	<b>Average (CD AN/ID/WA)</b>		<b>100.000%</b>	<b>79.221%</b>	<b>20.779%</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 March 31, 2013	
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		1,261,658	856,150	405,508	
			100.000%	67.859%	32.141%	
12	Net Gas Plant (before DFIT) Percent		375,611,160	248,577,197	127,033,963	
			100.000%	66.179%	33.821%	
13	G-PLT Net Gas General Plant Percent		41,472,769	30,033,794	11,438,975	
			100.000%	72.418%	27.582%	
14	Net Allocated Schedule M's Percent		-1,767,945	-1,185,929	-582,016	
			100.000%	67.080%	32.920%	
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-1A</b>
For Month Ended March 31, 2013	
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	16,730,697	0	16,730,697	11,681,751	0	11,681,751	5,048,946	0	5,048,946
99	4812XX	Commercial - Firm & Interruptible	8,390,360	0	8,390,360	5,990,739	0	5,990,739	2,399,621	0	2,399,621
99	4813XX	Industrial-Firm	320,419	0	320,419	189,133	0	189,133	131,286	0	131,286
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	40,012	0	40,012	35,938	0	35,938	4,074	0	4,074
99	499XXX	Unbilled Revenue	(3,258,196)	0	(3,258,196)	(2,511,374)	0	(2,511,374)	(746,822)	0	(746,822)
		TOTAL SALES TO ULTIMATE CUSTOMERS	22,223,292	0	22,223,292	15,386,187	0	15,386,187	6,837,105	0	6,837,105
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	11,212,724	0	11,212,724	7,726,688	0	7,726,688	3,486,036	0	3,486,036
99	488000	Miscellaneous Service Revenues	2,737	0	2,737	1,673	0	1,673	1,064	0	1,064
99	489300	Transportation For Others	390,421	0	390,421	361,247	0	361,247	29,174	0	29,174
99	493000	Rent from Gas Property	192	0	192	192	0	192	0	0	0
4	495000	Other Gas Revenues	500,125	77,091	577,216	344,675	54,429	399,104	155,450	22,662	178,112
		TOTAL OTHER OPERATING REVENUES	12,106,199	77,091	12,183,290	8,434,475	54,429	8,488,904	3,671,724	22,662	3,694,386
		TOTAL GAS REVENUES	34,329,491	77,091	34,406,582	23,820,662	54,429	23,875,091	10,508,829	22,662	10,531,491
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	18,768,422	0	18,768,422	12,858,645	0	12,858,645	5,909,777	0	5,909,777
6	808XXX	Net Natural Gas Storage Transactions	3,877,717	0	3,877,717	2,672,135	0	2,672,135	1,205,582	0	1,205,582
6	811000	Gas Used for Products Extraction	(70,691)	0	(70,691)	(48,713)	0	(48,713)	(21,978)	0	(21,978)
10	813000	Other Gas Expenses	0	94,634	94,634	0	65,452	65,452	0	29,182	29,182
99	813010	Gas Technology Institute (GTI) Expenses	11,407	0	11,407	8,086	0	8,086	3,321	0	3,321
		TOTAL PRODUCTION EXPENSES	22,586,855	94,634	22,681,489	15,490,153	65,452	15,555,605	7,096,702	29,182	7,125,884
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	(1,140)	(1,140)	0	(798)	(798)	0	(342)	(342)
1	824000	Other Expenses	0	36,681	36,681	0	25,673	25,673	0	11,008	11,008
1	837000	Other Equipment	0	44,372	44,372	0	31,056	31,056	0	13,316	13,316
		TOTAL UNDERGROUND STORAGE OPER EXP	0	79,913	79,913	0	55,931	55,931	0	23,982	23,982
G-DEPX		Depreciation Expense-Underground Storage	0	44,868	44,868	0	31,403	31,403	0	13,465	13,465
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	2,560	2,560	0	1,792	1,792	0	768	768
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	47,447	47,447	0	33,208	33,208	0	14,239	14,239
		TOTAL UNDERGROUND STORAGE EXPENSES	0	127,360	127,360	0	89,139	89,139	0	38,221	38,221

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS OPERATING STATEMENT</b>		<b>G-OPS-1A</b>
For Month Ended March 31, 2013		
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	19,857	112,980	132,837	18,192	80,149	98,341	1,665	32,831	34,496
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	139,903	85,933	225,836	107,720	60,962	168,682	32,183	24,971	57,154
3	875000	Measuring & Reg Sta Exp-General	14,287	0	14,287	8,927	0	8,927	5,360	0	5,360
3	876000	Measuring & Reg Sta Exp-Industrial	23	0	23	23	0	23	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	14,554	0	14,554	5,395	0	5,395	9,159	0	9,159
3	878000	Meter & House Regulator Expenses	41,178	0	41,178	33,516	0	33,516	7,662	0	7,662
3	879000	Customer Installation Expenses	125,549	6,579	132,128	79,085	4,667	83,752	46,464	1,912	48,376
3	880000	Other Expenses	267,166	90,565	357,731	182,609	64,248	246,857	84,557	26,317	110,874
3	881000	Rents	0	620	620	0	440	440	0	180	180
<b>MAINTENANCE</b>											
3	885000	Supervision & Engineering	11,188	0	11,188	9,586	0	9,586	1,602	0	1,602
3	887000	Mains	121,318	0	121,318	84,793	0	84,793	36,525	0	36,525
3	889000	Measuring & Reg Sta Exp-General	10,066	0	10,066	8,268	0	8,268	1,798	0	1,798
3	890000	Measuring & Reg Sta Exp-Industrial	5,831	0	5,831	6,574	0	6,574	(743)	0	(743)
3	891000	Measuring & Reg Sta Exp-City Gate	6,083	0	6,083	1,066	0	1,066	5,017	0	5,017
3	892000	Services	76,638	1,533	78,171	64,600	1,088	65,688	12,038	445	12,483
3	893000	Meters & House Regulators	51,820	54,037	105,857	31,987	38,334	70,321	19,833	15,703	35,536
3	894000	Other Equipment	0	9,683	9,683	0	6,869	6,869	0	2,814	2,814
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			<b>905,461</b>	<b>361,930</b>	<b>1,267,391</b>	<b>642,341</b>	<b>256,757</b>	<b>899,098</b>	<b>263,120</b>	<b>105,173</b>	<b>368,293</b>
G-DEPX		Depreciation Expense-Distribution	951,753	5,208	956,961	640,091	3,589	643,680	311,662	1,619	313,281
G-OTX		Taxes Other Than FIT	1,813,999	0	1,813,999	1,552,149	0	1,552,149	261,850	0	261,850
<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>			<b>2,765,752</b>	<b>5,208</b>	<b>2,770,960</b>	<b>2,192,240</b>	<b>3,589</b>	<b>2,195,829</b>	<b>573,512</b>	<b>1,619</b>	<b>575,131</b>
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>3,671,213</b>	<b>367,138</b>	<b>4,038,351</b>	<b>2,834,581</b>	<b>260,346</b>	<b>3,094,927</b>	<b>836,632</b>	<b>106,792</b>	<b>943,424</b>
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	16,888	16,888	0	11,213	11,213	0	5,675	5,675
2	902000	Meter Reading Expenses	150,398	5,476	155,874	128,062	3,636	131,698	22,336	1,840	24,176
G-903	903XXX	Customer Records & Collection Expenses	105,261	356,483	461,744	69,289	236,687	305,976	35,972	119,796	155,768
2	904000	Uncollectible Accounts	0	129,285	129,285	0	85,839	85,839	0	43,446	43,446
2	905000	Misc Customer Accounts	0	15,060	15,060	0	9,999	9,999	0	5,061	5,061
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>255,659</b>	<b>523,192</b>	<b>778,851</b>	<b>197,351</b>	<b>347,374</b>	<b>544,725</b>	<b>58,308</b>	<b>175,818</b>	<b>234,126</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	627,280	12,000	639,280	626,264	7,967	634,231	1,016	4,033	5,049
2	909000	Advertising	1,232	36,222	37,454	616	24,050	24,666	616	12,172	12,788
2	910000	Misc Customer Service & Info Exp	0	8,747	8,747	0	5,808	5,808	0	2,939	2,939
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>628,512</b>	<b>56,969</b>	<b>685,481</b>	<b>626,880</b>	<b>37,825</b>	<b>664,705</b>	<b>1,632</b>	<b>19,144</b>	<b>20,776</b>

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-IA
For Month Ended March 31, 2013	
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	(1,018)	(1,018)	0	(676)	(676)	0	(342)	(342)
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	(1,018)	(1,018)	0	(676)	(676)	0	(342)	(342)
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	9,317	354,790	364,107	6,804	250,492	257,296	2,513	104,298	106,811
4	921000	Office Supplies & Expenses	110	93,719	93,829	110	66,168	66,278	0	27,551	27,551
4	922000	Admin. Expenses Transferred - Credit	0	(1,597)	(1,597)	0	(1,128)	(1,128)	0	(469)	(469)
4	923000	Outside Services Employed	0	238,340	238,340	0	168,275	168,275	0	70,065	70,065
4	924000	Property Insurance Premium	0	26,198	26,198	0	18,497	18,497	0	7,701	7,701
4	925XXX	Injuries and Damages	0	362,771	362,771	0	256,127	256,127	0	106,644	106,644
4	926XXX	Employee Pensions and Benefits	0	20,190	20,190	0	14,255	14,255	0	5,935	5,935
4	928000	Regulatory Commission Expenses	44,573	32,472	77,045	30,168	22,926	53,094	14,405	9,546	23,951
4	930000	Miscellaneous General Expenses	2,508	84,167	86,675	1,110	59,424	60,534	1,398	24,743	26,141
4	931000	Rents	891	19,496	20,387	834	13,765	14,599	57	5,731	5,788
4	935000	Maintenance of General Plant	22,824	139,418	162,242	16,187	98,433	114,620	6,637	40,985	47,622
		TOTAL ADMIN & GEN OPERATING EXP	80,223	1,369,964	1,450,187	55,213	967,234	1,022,447	25,010	402,730	427,740
G-DEPX		Depreciation Expense-General Plant	31,370	228,461	259,831	19,768	161,300	181,068	11,602	67,161	78,763
G-AMTX		Amortization Expense - General Plant - 303000	2,282	3,364	5,646	1,944	2,375	4,319	338	989	1,327
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	156,936	156,936	0	110,801	110,801	0	46,135	46,135
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	466	466	0	329	329	0	137	137
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	(43,494)	0	(43,494)	(43,494)	0	(43,494)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	0	0	0	0	0	0	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	(511)	0	(511)	(511)	0	(511)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(10,353)	389,227	378,874	(22,293)	274,805	252,512	11,940	114,422	126,362
		TOTAL ADMIN & GENERAL EXPENSES	69,870	1,759,191	1,829,061	32,920	1,242,039	1,274,959	36,950	517,152	554,102
		TOTAL EXPENSES BEFORE FIT	27,212,109	2,927,466	30,139,575	19,181,885	2,041,499	21,223,384	8,030,224	885,967	8,916,191
		NET OPERATING INCOME (LOSS) BEFORE FIT			4,267,007			2,651,707			1,615,300
G-FIT		FEDERAL INCOME TAX			739,386			390,334			349,052
G-FIT		DEFERRED FEDERAL INCOME TAX			588,262			430,577			157,685
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(3,313)			(1,980)			(1,333)
		GAS NET OPERATING INCOME (LOSS)			2,942,672			1,832,776			1,109,896



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended March 31, 2013	
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%		66.395%				33.605%	
G-ALL	3	Direct Distribution Operating Expense		100.000%		70.941%				29.059%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		70.603%				29.397%	
G-ALL	6	Actual Therms Purchased		100.000%		68.910%				31.090%	
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-804-1A
ALLOCATION OF PURCHASED GAS COSTS	
For Month Ended March 31, 2013	
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	13,920,301	0	13,920,301	9,588,469	0	9,588,469	4,331,832	0	4,331,832
1	804001	Pipeline Demand Costs	2,130,732	0	2,130,732	1,491,299	0	1,491,299	639,433	0	639,433
1	804002	Transport Variable Charges	94,195	0	94,195	65,927	0	65,927	28,268	0	28,268
6	804010	Gas Costs - Fixed Hedge	(71,582)	0	(71,582)	(49,327)	0	(49,327)	(22,255)	0	(22,255)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	19,300	0	19,300	13,300	0	13,300	6,000	0	6,000
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	854,260	0	854,260	588,671	0	588,671	265,589	0	265,589
6	804700	Gas Costs - Offsystem Bookout	25,245	0	25,245	17,396	0	17,396	7,849	0	7,849
6	804711	Gas Costs - Offsystem Bookout Offset	(25,245)	0	(25,245)	(17,396)	0	(17,396)	(7,849)	0	(7,849)
6	804730	Gas Costs - Intracompany LDC Gas	2,372,473	0	2,372,473	1,634,871	0	1,634,871	737,602	0	737,602
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(705,204)	0	(705,204)	(558,319)	0	(558,319)	(146,885)	0	(146,885)
99	805120	Gas Expense - Rate Deferrals	153,947	0	153,947	83,754	0	83,754	70,193	0	70,193
		TOTAL PURCHASED GAS COSTS	18,768,422	0	18,768,422	12,858,645	0	12,858,645	5,909,777	0	5,909,777

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	6	Actual Therms Purchased	100.000%	68.910%	31.090%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-1A
For Month Ended March 31, 2013	
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	105,261	356,483	461,744	69,289	236,687	305,976	35,972	119,796	155,768
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			105,261	356,483	461,744	69,289	236,687	305,976	35,972	119,796	155,768

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.395%	33.605%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.179%	33.821%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended March 31, 2013	
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	14,360	12,000	26,360	13,344	7,967	21,311	1,016	4,033	5,049
99	908600	Public Purpose Tariff Rider Expense Offset	723,034	0	723,034	723,034	0	723,034	0	0	0
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(110,114)	0	(110,114)	(110,114)	0	(110,114)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			627,280	12,000	639,280	626,264	7,967	634,231	1,016	4,033	5,049

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: G-INT-1A
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended March 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.04%	53.04%
2	Cost of Debt		5.716%	5.807%
	Total Cost of Debt		3.032%	3.080%
	Total Weighted Cost		3.032%	3.080%
G-APL	Net Rate Base	315,777,371	208,713,752	107,063,619
	Interest Deduction for FIT Calculation	9,625,760	6,328,201	3,297,559

1 #  
2 #

<b>RESULTS OF OPERATIONS</b>	<b>Report ID: G-FIT-1A</b>
<b>FEDERAL INCOME TAXES--GAS</b>	
For Month Ended March 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	34,406,582	23,875,091	10,531,491
G-OPS	Operating & Maintenance Expense	26,942,294	18,741,835	8,200,459
G-OPS	Book Deprec/Amort and Reg Amortizations	1,380,722	927,608	453,114
G-OTX	Taxes Other than FIT	1,816,559	1,553,941	262,618
	Net Operating Income Before FIT	4,267,007	2,651,707	1,615,300
G-INT	Less: Interest Expense	802,147	527,350	274,797
G-SCM	Schedule M Adjustments	(1,352,331)	(1,009,118)	(343,213)
	Taxable Net Operating Income	2,112,529	1,115,239	997,290
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	739,386	390,334	349,052
G-DTE	Deferred FIT	588,262	430,577	157,685
99	411400 Amortized Investment Tax Credit	(3,313)	(1,980)	(1,333)
	Total FIT/Deferred FIT & ITC	1,324,335	818,931	505,404
<b>ALLOCATION RATIOS:</b>				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS SCHEDULE M ITEMS</b>	G-SCM-1A
For Month Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	985,404	439,320	1,424,724	661,802	309,810	971,612	323,602	129,510	453,112
12	997001	Contributions In Aid of Construction	0	33,785	33,785	0	22,359	22,359	0	11,426	11,426
2	997002	Injuries and Damages	0	(300,000)	(300,000)	0	(199,185)	(199,185)	0	(100,815)	(100,815)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	74,632	74,632	0	52,692	52,692	0	21,940	21,940
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(551,257)	0	(551,257)	(474,565)	0	(474,565)	(76,692)	0	(76,692)
4	997015	Airplane Lease Payments	0	8,883	8,883	0	6,272	6,272	0	2,611	2,611
12	997016	Redemption Expense Amortization	0	30,457	30,457	0	20,156	20,156	0	10,301	10,301
4	997020	FAS87 Current Pension Accrual	0	286,424	286,424	0	202,224	202,224	0	84,200	84,200
99	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(44,015)	0	(44,015)	(44,015)	0	(44,015)	0	0	0
12	997032	Interest Rate Swaps	0	28,477	28,477	0	18,846	18,846	0	9,631	9,631
4	997033	DSM Tariff Rider	135,597	0	135,597	143,703	0	143,703	(8,106)	0	(8,106)
12	997048	AFUDC	0	(2,236)	(2,236)	0	(1,480)	(1,480)	0	(756)	(756)
11	997049	Tax Depreciation	0	(1,991,766)	(1,991,766)	0	(1,351,592)	(1,351,592)	0	(640,174)	(640,174)
1	997055	Deferred Gas Exchange	0	(500,000)	(500,000)	0	(349,950)	(349,950)	0	(150,050)	(150,050)
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	(110,114)	0	(110,114)	(110,114)	0	(110,114)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	107,996	107,996	0	73,285	73,285	0	34,711	34,711
4	997081	Deferred Compensation	0	(3,595)	(3,595)	0	(2,538)	(2,538)	0	(1,057)	(1,057)
4	997082	Meal Disallowances	0	6,195	6,195	0	4,374	4,374	0	1,821	1,821
4	997083	Paid Time Off	0	(3,639)	(3,639)	0	(2,569)	(2,569)	0	(1,070)	(1,070)
2	997084	Customer Uncollectibles	0	17,121	17,121	0	11,367	11,367	0	5,754	5,754
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>415,615</b>	<b>(1,767,946)</b>	<b>(1,352,331)</b>	<b>176,811</b>	<b>(1,185,929)</b>	<b>(1,009,118)</b>	<b>238,804</b>	<b>(582,017)</b>	<b>(343,213)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.990%	30.010%
G-ALL	2	Number of Customers	100.000%	66.395%	33.605%
G-ALL	3	Direct Distribution Operating Expense	100.000%	70.941%	29.059%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Therms Purchased	100.000%	68.910%	31.090%
G-ALL	11	Book Depreciation	100.000%	67.859%	32.141%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.179%	33.821%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS			AVISTA UTILITIES		
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>			Report ID: <b>G-DTE-1A</b>		
For Month Ended March 31, 2013					
Average of Monthly Averages Basis					
Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	287,296	192,718	94,578
99	410100	Deferred Federal Income Tax Exp	160,887	131,207	29,680
		<b>SUBTOTAL</b>	<b>448,183</b>	<b>323,925</b>	<b>124,258</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	101,539	68,112	33,427
99	411100	Deferred Federal Income Tax Exp	38,540	38,540	0
		<b>SUBTOTAL</b>	<b>140,079</b>	<b>106,652</b>	<b>33,427</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>588,262</b>	<b>430,577</b>	<b>157,685</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.080%	32.920%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: G-OTX-1A
TAXES OTHER THAN FEDERAL INCOME TAX	
For Month Ended March 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
16	408190	R&P Property Tax - Storage	0	2,560	2,560	0	1,792	1,792	0	768	768
		TOTAL UNDERGROUND STORAGE TAX	0	2,560	2,560	0	1,792	1,792	0	768	768
		DISTRIBUTION									
99	408110	State Excise Tax	699,919	0	699,919	699,919	0	699,919	0	0	0
99	408120	Municipal Occupation & License Tax	805,117	0	805,117	664,906	0	664,906	140,211	0	140,211
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	293,491	0	293,491	187,324	0	187,324	106,167	0	106,167
99	409100	State Income Tax	15,472	0	15,472	0	0	0	15,472	0	15,472
		TOTAL DISTRIBUTION TAX	1,813,999	0	1,813,999	1,552,149	0	1,552,149	261,850	0	261,850
		TOTAL TAXES OTHER THAN FIT	1,813,999	2,560	1,816,559	1,552,149	1,792	1,553,941	261,850	768	262,618

ALLOCATION RATIOS:

G-ALL	I	System Contract Demand	100.000%	69.990%	30.010%
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RESULTS OF OPERATIONS		Report ID: G-PLT-1A
GAS UTILITY PLANT		
For Month Ended March 31, 2013 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	615,438	1,761,456	964,981	434,518	1,399,499	181,037	180,920	361,957
4	3031XX	Misc Intangible IT Plant (3031XX)	0	9,931,086	9,931,086	0	7,011,645	7,011,645	0	2,919,441	2,919,441
4		TOTAL INTANGIBLE PLANT	1,146,018	10,546,524	11,692,542	964,981	7,446,163	8,411,144	181,037	3,100,361	3,281,398
		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	1,429,926	1,429,926	0	1,000,805	1,000,805	0	429,121	429,121
1	352XXX	Wells	0	18,369,076	18,369,076	0	12,856,516	12,856,516	0	5,512,560	5,512,560
1	353000	Lines	0	1,044,478	1,044,478	0	731,030	731,030	0	313,448	313,448
1	354000	Compressor Station Equipment	0	11,555,083	11,555,083	0	8,087,403	8,087,403	0	3,467,680	3,467,680
1	355000	Measuring & Regulating Equipment	0	263,243	263,243	0	184,244	184,244	0	78,999	78,999
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	121,154	121,154
1	357000	Other Equipment	0	1,554,332	1,554,332	0	1,087,877	1,087,877	0	466,455	466,455
		TOTAL UNDERGROUND STORAGE PLANT	0	35,086,655	35,086,655	0	24,557,150	24,557,150	0	10,529,505	10,529,505
		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	831,686	21,450	853,136	560,740	14,781	575,521	270,946	6,669	277,615
6	376000	Mains	232,074,546	2,512,521	234,587,067	149,816,180	1,731,378	151,547,558	82,258,366	781,143	83,039,509
6	378000	Measuring & Reg Station Equip-General	5,272,272	57,440	5,329,712	3,188,893	39,582	3,228,475	2,083,379	17,858	2,101,237
6	379000	Measuring & Reg Station Equip-City Gate	6,038,639	0	6,038,639	1,878,618	0	1,878,618	4,160,021	0	4,160,021
6	380000	Services	151,148,508	0	151,148,508	102,300,609	0	102,300,609	48,847,899	0	48,847,899
6	381000	Meters	64,538,967	0	64,538,967	42,971,800	0	42,971,800	21,567,167	0	21,567,167
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,016,311	0	3,016,311	2,383,678	0	2,383,678	632,633	0	632,633
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	463,074,175	2,591,411	465,665,586	303,165,959	1,785,741	304,951,700	159,908,216	805,670	160,713,886

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-1A
For Month Ended March 31, 2013		
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	665,824	826,151	1,491,975	574,973	583,287	1,158,260	90,851	242,864	333,715
4	390XXX	Structures & Improvements	4,789,900	13,654,134	18,444,034	3,621,606	9,640,228	13,261,834	1,168,294	4,013,906	5,182,200
4	391XXX	Office Furniture & Equipment	0	8,938,299	8,938,299	0	6,310,707	6,310,707	0	2,627,592	2,627,592
4	392XXX	Transportation Equipment	6,893,957	1,713,229	8,607,186	5,081,939	1,209,591	6,291,530	1,812,018	503,638	2,315,656
4	393000	Stores Equipment	150,416	385,357	535,773	113,291	272,074	385,365	37,125	113,283	150,408
4	394000	Tools, Shop & Garage Equipment	2,120,804	3,131,261	5,252,065	1,681,548	2,210,764	3,892,312	439,256	920,497	1,359,753
4	395000	Laboratory Equipment	76,811	255,767	332,578	57,932	180,579	238,511	18,879	75,188	94,067
4	396XXX	Power Operated Equipment	3,558,229	1,078,351	4,636,580	2,667,551	761,348	3,428,899	890,678	317,003	1,207,681
4	397XXX	Communications Equipment	1,985,801	5,775,437	7,761,238	688,107	4,077,632	4,765,739	1,297,694	1,697,805	2,995,499
4	398000	Miscellaneous Equipment	19	87,302	87,321	8	61,638	61,646	11	25,664	25,675
		TOTAL GENERAL PLANT	20,241,761	35,845,288	56,087,049	14,486,955	25,307,848	39,794,803	5,754,806	10,537,440	16,292,246
		TOTAL PLANT IN SERVICE	484,461,954	84,069,878	568,531,832	318,617,895	59,096,902	377,714,797	165,844,059	24,972,976	190,817,035
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,573,918)	(12,573,918)	0	(8,800,485)	(8,800,485)	0	(3,773,433)	(3,773,433)
G-ADEP		Distribution Plant	(159,118,061)	(1,456,614)	(160,574,675)	(105,934,107)	(1,003,753)	(106,937,860)	(53,183,954)	(452,861)	(53,636,815)
G-ADEP		General Plant	(4,691,058)	(9,886,672)	(14,577,730)	(2,754,526)	(6,980,287)	(9,734,813)	(1,936,532)	(2,906,385)	(4,842,917)
		TOTAL ACCUMULATED DEPRECIATION	(163,809,119)	(23,917,204)	(187,726,323)	(108,688,633)	(16,784,525)	(125,473,158)	(55,120,486)	(7,132,679)	(62,253,165)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(142,762)	(20,010)	(162,772)	(98,946)	(14,128)	(113,074)	(43,816)	(5,882)	(49,698)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(4,755,573)	(4,755,573)	0	(3,357,577)	(3,357,577)	0	(1,397,996)	(1,397,996)
G-AAAMT		Underground Storage	0	(239,452)	(239,452)	0	(167,592)	(167,592)	0	(71,860)	(71,860)
G-AAAMT		General Plant - 390200, 396200	(4,537)	(32,013)	(36,550)	(3,594)	(22,602)	(26,196)	(943)	(9,411)	(10,354)
		TOTAL ACCUMULATED AMORTIZATION	(147,299)	(5,047,048)	(5,194,347)	(102,540)	(3,561,899)	(3,664,439)	(44,759)	(1,485,149)	(1,529,908)
		TOTAL ACCUMULATED DEPR/AMORT	(163,956,418)	(28,964,252)	(192,920,670)	(108,791,173)	(20,346,424)	(129,137,597)	(55,165,245)	(8,617,828)	(63,783,073)
		NET GAS UTILITY PLANT before DFIT	320,505,536	55,105,626	375,611,162	209,826,722	38,750,478	248,577,200	110,678,814	16,355,148	127,033,962
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(63,016,846)	(63,016,846)	0	(41,703,919)	(41,703,919)	0	(21,312,927)	(21,312,927)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,327,574)	(7,327,574)	0	(5,155,940)	(5,155,940)	0	(2,171,634)	(2,171,634)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(59,954)	(59,954)	0	(42,329)	(42,329)	0	(17,625)	(17,625)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,213,328)	(1,213,328)	0	(802,968)	(802,968)	0	(410,360)	(410,360)
		TOTAL ACCUMULATED DFIT	0	(71,617,702)	(71,617,702)	0	(47,705,156)	(47,705,156)	0	(23,912,546)	(23,912,546)
		NET GAS UTILITY PLANT	320,505,536	(16,512,076)	303,993,460	209,826,722	(8,954,678)	200,872,044	110,678,814	(7,557,398)	103,121,416

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	6	Actual Therms Purchased	100.000%	68.910%	31.090%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.179%	33.821%

RESULTS OF OPERATIONS		Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT		G-APL-1A
For Month Ended March 31, 2013		
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	320,505,536	(16,512,076)	303,993,460	209,826,722	(8,954,678)	200,872,044	110,678,814	(7,557,398)	103,121,416
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,011,172	4,011,172	0	1,719,892	1,719,892
1	164100	Gas Inventory--Jackson Prairie	0	2,069,600	2,069,600	0	1,448,513	1,448,513	0	621,087	621,087
4	252000	Customer Advances	(77,864)	0	(77,864)	(11,804)	0	(11,804)	(66,060)	0	(66,060)
99	235199	Customer Deposits	(322,920)	0	(322,920)	(322,920)	0	(322,920)	0	0	0
C-WKC		Working Capital	2,716,747	1,667,284	4,384,031	2,716,747	0	2,716,747	0	1,667,284	1,667,284
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	2,315,963	9,467,948	11,783,911	2,382,023	5,459,685	7,841,708	(66,060)	4,008,263	3,942,203
		NET RATE BASE	322,821,499	(7,044,128)	315,777,371	212,208,745	(3,494,993)	208,713,752	110,612,754	(3,549,135)	107,063,619

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%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-IA
For Month Ended March 31, 2013	
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)	634,861	634,861											
Hydro (ED-AN)	663,190	663,190											
Other (ED-AN)	752,569	752,569											
<b>Total Electric Production</b>	<b>2,050,620</b>	<b>2,050,620</b>											
<b>Electric Transmission</b>													
ED-AN	827,306	827,306											
<b>Total Electric Transmission</b>	<b>827,306</b>	<b>827,306</b>											
<b>Electric Distribution</b>													
ED-ID	923,782	923,782											
ED-WA	1,826,266	1,826,266											
<b>Total Electric Distribution</b>	<b>2,750,048</b>	<b>2,750,048</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	44,868		44,868			44,868	44,868		31,403	31,403		13,465	13,465
GD-OR	9,433			9,433									
<b>Total Gas Underground Storage</b>	<b>54,301</b>		<b>44,868</b>	<b>9,433</b>		<b>44,868</b>	<b>44,868</b>		<b>31,403</b>	<b>31,403</b>		<b>13,465</b>	<b>13,465</b>
<b>Gas Distribution</b>													
6 GD-AN	5,208		5,208						3,589	3,589		1,619	1,619
GD-ID	311,662		311,662		311,662	311,662					311,662		311,662
GD-WA	640,091		640,091		640,091	640,091		640,091		640,091			
GD-OR	324,206			324,206									
<b>Total Gas Distribution</b>	<b>1,281,167</b>		<b>956,961</b>	<b>324,206</b>	<b>951,753</b>	<b>5,208</b>	<b>956,961</b>	<b>640,091</b>	<b>3,589</b>	<b>643,680</b>	<b>311,662</b>	<b>1,619</b>	<b>313,281</b>
<b>General Plant</b>													
ED-AN	204,396	204,396											
ED-ID	17,826	17,826											
ED-WA	71,184	71,184											
7,4 CD-AA	1,060,099	766,939	205,670	87,490		205,670	205,670		145,209	145,209		60,461	60,461
9,4 CD-AN	51,965	41,167	10,798			10,798	10,798		7,624	7,624		3,174	3,174
9 CD-ID	33,717	26,711	7,006		7,006	7,006					7,006		7,006
9 CD-WA	13,947	11,049	2,898		2,898	2,898		2,898		2,898			
8,4 GD-AA	12,982		9,129	3,853		9,129	9,129		6,445	6,445		2,684	2,684
4 GD-AN	2,864		2,864			2,864	2,864		2,022	2,022		842	842
GD-ID	4,596		4,596		4,596	4,596					4,596		4,596
GD-WA	16,870		16,870		16,870	16,870		16,870		16,870			
GD-OR	21,180			21,180									
<b>Total General Plant</b>	<b>1,511,626</b>	<b>1,139,272</b>	<b>259,831</b>	<b>112,523</b>	<b>31,370</b>	<b>228,461</b>	<b>259,831</b>	<b>19,768</b>	<b>161,300</b>	<b>181,068</b>	<b>11,602</b>	<b>67,161</b>	<b>78,763</b>
<b>Total Depreciation Expense</b>	<b>8,475,068</b>	<b>6,767,246</b>	<b>1,261,660</b>	<b>446,162</b>	<b>983,123</b>	<b>278,537</b>	<b>1,261,660</b>	<b>659,859</b>	<b>196,292</b>	<b>856,151</b>	<b>323,264</b>	<b>82,245</b>	<b>405,509</b>

Allocation Ratios:		Electric			Gas-North			Gas-South			Jurisdiction -			Washington		Idaho	
Service -																	
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	System Contract Demand	69.990%							30.010%			
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	70.603%							29.397%			
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6	Actual Therms Purchased	68.910%							31.090%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended March 31, 2013	
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>Production/Transmission</b>															
Franchises (302000)	ED-AN	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	7,525	7,525												
<b>Total Production/Transmission</b>		<b>84,058</b>	<b>84,058</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>															
7,4	CD-AA	16,469	11,915	3,195	1,359		3,195	3,195		2,256	2,256	939	939		
9,4	CD-AN	812	643	169			169	169		119	119	50	50		
	GD-ID	338		338			338	338				338	338		
	GD-WA	1,944		1,944			1,944	1,944	1,944		1,944				
	GD-OR	648			648										
<b>Total General Plant - 303000</b>		<b>20,211</b>	<b>12,558</b>	<b>5,646</b>	<b>2,007</b>		<b>2,282</b>	<b>3,364</b>	<b>5,646</b>	<b>1,944</b>	<b>2,375</b>	<b>4,319</b>	<b>338</b>	<b>989</b>	<b>1,327</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	674,530	487,995	130,866	55,669		130,866	130,866		92,395	92,395		38,471	38,471	
	ED-AN	13,594	13,594												
	ED-ID	396	396												
	ED-WA	34,541	34,541												
8,4	GD-AA	36,795		25,874	10,921		25,874	25,874		18,268	18,268		7,606	7,606	
4	GD-AN	196		196			196	196		138	138		58	58	
	GD-OR	21			21										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>760,073</b>	<b>536,526</b>	<b>156,936</b>	<b>66,611</b>		<b>156,936</b>	<b>156,936</b>		<b>110,801</b>	<b>110,801</b>		<b>46,135</b>	<b>46,135</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	2,404	1,740	466	198		466	466		329	329		137	137	
4	ED-AN	802	802												
	GD-OR	262			262										
<b>Total General Plant- 390200, 396200</b>		<b>3,468</b>	<b>2,542</b>	<b>466</b>	<b>460</b>		<b>466</b>	<b>466</b>		<b>329</b>	<b>329</b>		<b>137</b>	<b>137</b>	
<b>Total Amortization Expense</b>		<b>870,079</b>	<b>637,934</b>	<b>163,067</b>	<b>69,078</b>		<b>2,282</b>	<b>160,785</b>	<b>163,067</b>	<b>1,944</b>	<b>113,518</b>	<b>115,462</b>	<b>338</b>	<b>47,267</b>	<b>47,605</b>

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended March 31, 2013	
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)	(279,921,063)	(279,921,063)													
Hydro (ED-AN)	(117,454,147)	(117,454,147)													
Other (ED-AN)	(79,206,716)	(79,206,716)													
<b>Total Electric Production</b>	<b>(476,581,926)</b>	<b>(476,581,926)</b>													
<b>Electric Transmission</b>															
ED-AN	(185,484,713)	(185,484,713)													
<b>Total Electric Transmission</b>	<b>(185,484,713)</b>	<b>(185,484,713)</b>													
<b>Electric Distribution</b>															
ED-ID	(132,534,123)	(132,534,123)													
ED-WA	(230,744,990)	(230,744,990)													
<b>Total Electric Distribution</b>	<b>(363,279,113)</b>	<b>(363,279,113)</b>													
<b>Gas Underground Storage</b>															
1 GD-AN	(12,573,918)		(12,573,918)			(12,573,918)	(12,573,918)			(8,800,485)	(8,800,485)		(3,773,433)	(3,773,433)	
GD-OR	(432,463)			(432,463)											
<b>Total Gas Underground Storage</b>	<b>(13,006,381)</b>		<b>(12,573,918)</b>	<b>(432,463)</b>		<b>(12,573,918)</b>	<b>(12,573,918)</b>			<b>(8,800,485)</b>	<b>(8,800,485)</b>		<b>(3,773,433)</b>	<b>(3,773,433)</b>	
<b>Gas Distribution</b>															
6 GD-AN	(1,456,614)		(1,456,614)			(1,456,614)	(1,456,614)			(1,003,753)	(1,003,753)		(452,861)	(452,861)	
GD-ID	(53,183,954)		(53,183,954)		(53,183,954)	(53,183,954)	(53,183,954)					(53,183,954)	(452,861)	(53,183,954)	
GD-WA	(105,934,107)		(105,934,107)		(105,934,107)	(105,934,107)	(105,934,107)	(105,934,107)							
GD-OR	(87,949,254)			(87,949,254)											
<b>Total Gas Distribution</b>	<b>(248,523,929)</b>		<b>(160,574,675)</b>	<b>(87,949,254)</b>		<b>(159,118,061)</b>	<b>(1,456,614)</b>	<b>(160,574,675)</b>		<b>(105,934,107)</b>	<b>(1,003,753)</b>	<b>(106,937,860)</b>	<b>(53,183,954)</b>	<b>(452,861)</b>	<b>(53,636,815)</b>
<b>General Plant</b>															
ED-AN	(34,090,293)	(34,090,293)													
ED-ID	(5,572,793)	(5,572,793)													
ED-WA	(11,024,967)	(11,024,967)													
7,4 CD-AA	(27,196,299)		(5,276,354)	(2,244,511)		(5,276,354)	(5,276,354)			(3,725,264)	(3,725,264)		(1,551,090)	(1,551,090)	
9,4 CD-AN	(10,926,842)		(2,270,488)			(2,270,488)	(2,270,488)			(1,603,033)	(1,603,033)		(667,455)	(667,455)	
9 CD-ID	(4,488,270)		(932,618)			(932,618)	(932,618)					(932,618)		(932,618)	
9 CD-WA	(2,175,501)		(452,047)			(452,047)	(452,047)		(452,047)			(452,047)			
8,4 GD-AA	(1,350,266)		(949,507)	(400,759)		(949,507)	(949,507)			(670,380)	(670,380)		(279,127)	(279,127)	
4 GD-AN	(1,390,323)		(1,390,323)			(1,390,323)	(1,390,323)			(981,610)	(981,610)		(408,713)	(408,713)	
GD-ID	(1,003,914)		(1,003,914)		(1,003,914)	(1,003,914)	(1,003,914)					(1,003,914)		(1,003,914)	
GD-WA	(2,302,479)		(2,302,479)		(2,302,479)	(2,302,479)	(2,302,479)		(2,302,479)			(2,302,479)			
GD-OR	(3,553,680)			(3,553,680)											
<b>Total General Plant</b>	<b>(105,075,627)</b>	<b>(84,298,947)</b>	<b>(14,577,730)</b>	<b>(6,198,950)</b>		<b>(4,691,058)</b>	<b>(9,886,672)</b>	<b>(14,577,730)</b>		<b>(2,754,526)</b>	<b>(6,980,287)</b>	<b>(9,734,813)</b>	<b>(1,936,532)</b>	<b>(2,906,385)</b>	<b>(4,842,917)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,391,951,689)</b>	<b>(1,109,644,699)</b>	<b>(187,726,323)</b>	<b>(94,580,667)</b>		<b>(163,809,119)</b>	<b>(23,917,204)</b>	<b>(187,726,323)</b>		<b>(108,688,633)</b>	<b>(16,784,525)</b>	<b>(125,473,158)</b>	<b>(55,120,486)</b>	<b>(7,132,679)</b>	<b>(62,253,165)</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
Service -								
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	System Contract Demand	69.990%	30.010%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	70.603%	29.397%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6	Actual Therms Purchased	68.910%	31.090%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended March 31, 2013	
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	(6,659,086)	(6,659,086)											
Misc Intangible Plt (303000)	ED-AN	(623,537)	(623,537)											
<b>Total Production/Transmission</b>		<b>(7,282,623)</b>	<b>(7,282,623)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(77,808)	(77,808)											
Misc Intangible Plt (303000)	ED-WA	(22,936)	(22,936)											
<b>Total Distribution</b>		<b>(100,744)</b>	<b>(100,744)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(49,433)	(35,763)	(9,590)	(4,080)	(9,590)	(9,590)	(6,771)	(6,771)		(2,819)	(2,819)		
9,4	CD-AN	(50,149)	(39,729)	(10,420)		(10,420)	(10,420)	(7,357)	(7,357)		(3,063)	(3,063)		
	GD-ID	(43,816)		(43,816)		(43,816)	(43,816)			(43,816)		(43,816)		
	GD-WA	(98,946)		(98,946)		(98,946)	(98,946)	(98,946)	(98,946)					
	GD-OR	(50,310)		(50,310)		(50,310)	(50,310)							
<b>Total General Plant - 303000</b>		<b>(292,654)</b>	<b>(75,492)</b>	<b>(162,772)</b>	<b>(54,390)</b>	<b>(142,762)</b>	<b>(20,010)</b>	<b>(162,772)</b>	<b>(98,946)</b>	<b>(14,128)</b>	<b>(113,074)</b>	<b>(43,816)</b>	<b>(5,882)</b>	<b>(49,698)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(21,291,948)	(15,403,874)	(4,130,850)	(1,757,224)	(4,130,850)	(4,130,850)	(2,916,504)	(2,916,504)		(1,214,346)	(1,214,346)		
	ED-AN	(437,797)	(437,797)											
	ED-WA	(554,699)	(554,699)											
8,4	GD-AA	(877,141)		(616,805)	(260,336)	(616,805)	(616,805)	(435,483)	(435,483)		(181,322)	(181,322)		
4	GD-AN	(7,918)		(7,918)		(7,918)	(7,918)	(5,590)	(5,590)		(2,328)	(2,328)		
	GD-OR	(786)		(786)		(786)	(786)							
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(23,170,289)</b>	<b>(16,396,370)</b>	<b>(4,755,573)</b>	<b>(2,018,346)</b>	<b>(4,755,573)</b>	<b>(4,755,573)</b>	<b>(3,357,577)</b>	<b>(3,357,577)</b>		<b>(1,397,996)</b>	<b>(1,397,996)</b>		
<b>Gas Underground Storage</b>														
1	GD-AN	(239,452)		(239,452)		(239,452)	(239,452)	(167,592)	(167,592)		(71,860)	(71,860)		
<b>Total Gas Underground Storage</b>		<b>(239,452)</b>		<b>(239,452)</b>		<b>(239,452)</b>	<b>(239,452)</b>	<b>(167,592)</b>	<b>(167,592)</b>		<b>(71,860)</b>	<b>(71,860)</b>		
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(165,006)	(119,375)	(32,013)	(13,618)	(32,013)	(32,013)	(22,602)	(22,602)		(9,411)	(9,411)		
9	CD-ID	(4,538)	(3,595)	(943)		(943)	(943)			(943)		(943)		
9	CD-WA	(8,332)	(6,601)	(1,731)		(1,731)	(1,731)	(1,731)	(1,731)					
4	ED-AN	(46,552)	(46,552)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)	(1,863)	(1,863)					
	GD-OR	(49,901)		(49,901)		(49,901)	(49,901)							
<b>Total General Plant - 390200, 396200</b>		<b>(386,870)</b>	<b>(286,801)</b>	<b>(36,550)</b>	<b>(63,519)</b>	<b>(4,537)</b>	<b>(32,013)</b>	<b>(36,550)</b>	<b>(3,594)</b>	<b>(22,602)</b>	<b>(26,196)</b>	<b>(943)</b>	<b>(9,411)</b>	<b>(10,354)</b>
<b>Total Accumulated Amortization</b>		<b>(31,472,632)</b>	<b>(24,142,030)</b>	<b>(5,194,347)</b>	<b>(2,136,255)</b>	<b>(147,299)</b>	<b>(5,047,048)</b>	<b>(5,194,347)</b>	<b>(102,540)</b>	<b>(3,561,899)</b>	<b>(3,664,439)</b>	<b>(44,759)</b>	<b>(1,485,149)</b>	<b>(1,529,908)</b>

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



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	0	325,095	325,095
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0	0	0
		TOTAL ACCOUNT	6,479,352	372,902	708,653	3,108,652	4,190,207	574,973	90,851	826,151	1,491,975	472,075	325,095	797,170
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,412,023	649,897	2,100,417	3,661,709	6,412,023	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,174,023	0	0	0	0	2,174,023	0	0	2,174,023	0	0	0
99		GD-OR / AS	3,504,723	0	0	0	0	0	0	0	0	3,504,723	0	3,504,723
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	64,291,469	0	0	46,512,306	46,512,306	0	0	12,473,188	12,473,188	0	5,305,975	5,305,975
9		CD-WA / ID / AN	18,272,401	5,518,983	4,454,180	4,502,415	14,475,578	1,447,583	1,168,294	1,180,946	3,796,823	0	0	0
		TOTAL ACCOUNT	94,654,639	6,168,880	6,554,597	54,676,430	67,399,907	3,621,606	1,168,294	13,654,134	18,444,034	3,504,723	5,305,975	8,810,698
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	7,802,871	2,327,178	14,649	5,461,044	7,802,871	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,176	0	0	0	0	0	0	330,628	330,628	0	139,548	139,548
7		CD-AA	44,239,829	0	0	32,005,747	32,005,747	0	0	8,582,969	8,582,969	0	3,651,113	3,651,113
9		CD-WA / ID / AN	86,874	0	0	68,822	68,822	0	0	18,052	18,052	0	0	0
		TOTAL ACCOUNT	52,606,400	2,327,178	14,649	37,535,613	39,877,440	0	0	8,938,299	8,938,299	0	3,790,661	3,790,661
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	18,438,522	8,133,952	3,325,181	6,979,389	18,438,522	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,576,240	0	0	0	0	4,714,242	1,636,172	1,225,826	7,576,240	0	0	0
99		GD-OR / AS	2,582,515	0	0	0	0	0	0	0	0	2,582,515	0	2,582,515
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	383,287	383,287	0	0	102,786	102,786	0	43,724	43,724
9		CD-WA / ID / AN	4,466,825	1,401,867	670,422	1,466,374	3,538,663	367,698	175,846	384,618	928,162	0	0	0
		TOTAL ACCOUNT	33,593,899	9,535,819	3,995,603	8,829,050	22,360,472	5,081,940	1,812,018	1,713,230	8,607,188	2,582,515	43,724	2,626,239

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2013	
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	2,172,874	110,638	141,541	1,469,194	1,721,373	29,019	37,125	385,357	451,501	0	0	0
		TOTAL ACCOUNT	2,709,701	121,377	156,286	1,839,039	2,116,702	113,290	37,125	385,357	535,772	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,206,245	1,109,316	354,603	1,742,326	3,206,245	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,520,521	0	0	0	0	1,669,771	432,674	418,076	2,520,521	0	0	0
99		GD-OR / AS	913,406	0	0	0	0	0	0	0	0	913,406	0	913,406
8		GD-AA	1,332,773	0	0	0	0	0	0	937,206	937,206	0	395,567	395,567
7		CD-AA	8,844,788	0	0	6,398,851	6,398,851	0	0	1,715,977	1,715,977	0	729,960	729,960
9		CD-WA / ID / AN	377,109	44,900	25,093	228,756	298,749	11,777	6,582	60,001	78,360	0	0	0
		TOTAL ACCOUNT	17,194,842	1,154,216	379,696	8,369,933	9,903,845	1,681,548	439,256	3,131,260	5,252,064	913,406	1,125,527	2,038,933
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	920,024	164,888	81,624	673,512	920,024	0	0	0	0	0	0	0
99		GD-WA / ID / AN	171,605	0	0	0	0	55,845	18,213	97,547	171,605	0	0	0
99		GD-OR / AS	152,474	0	0	0	0	0	0	0	0	152,474	0	152,474
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	0	24,502	24,502
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	29,353
9		CD-WA / ID / AN	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	0	0	0
		TOTAL ACCOUNT	1,845,549	172,844	84,164	1,049,636	1,306,644	57,932	18,879	255,765	332,576	152,474	53,855	206,329

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2013	
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	38,809,564	17,948,370	10,675,978	10,185,216	38,809,564	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,213,134	0	0	0	0	2,599,638	783,002	830,494	4,213,134	0	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	554,037	0	0	400,823	400,823	0	0	107,489	107,489	0	45,725	45,725
9		CD-WA / ID / AN	1,520,558	258,924	410,518	535,159	1,204,601	67,914	107,675	140,368	315,957	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>45,141,127</b>	<b>18,207,294</b>	<b>11,086,496</b>	<b>11,121,198</b>	<b>40,414,988</b>	<b>2,667,552</b>	<b>890,677</b>	<b>1,078,351</b>	<b>4,636,580</b>	<b>43,834</b>	<b>45,725</b>	<b>89,559</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,706,175	9,678,704	2,848,345	36,179,126	48,706,175	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,045,959	0	0	0	0	590,519	455,440	0	1,045,959	0	0	0
99		GD-OR / AS	987,431	0	0	0	0	0	0	0	0	987,431	0	987,431
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	17,426,874	0	0	12,607,646	12,607,646	0	0	3,380,988	3,380,988	0	1,438,240	1,438,240
9		CD-WA / ID / AN	12,686,191	372,063	3,211,138	6,466,926	10,050,127	97,589	842,255	1,696,220	2,636,064	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>81,845,562</b>	<b>10,050,767</b>	<b>6,059,483</b>	<b>55,253,698</b>	<b>71,363,948</b>	<b>688,108</b>	<b>1,297,695</b>	<b>5,775,438</b>	<b>7,761,241</b>	<b>987,431</b>	<b>1,732,942</b>	<b>2,720,373</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	30,511	0	2,299	28,212	30,511	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	444,595	0	0	321,647	321,647	0	0	86,256	86,256	0	36,692	36,692
9		CD-WA / ID / AN	5,129	31	41	3,991	4,063	8	11	1,047	1,066	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>482,602</b>	<b>31</b>	<b>2,340</b>	<b>353,850</b>	<b>356,221</b>	<b>8</b>	<b>11</b>	<b>87,303</b>	<b>87,322</b>	<b>2,367</b>	<b>36,692</b>	<b>39,059</b>
		<b>TOTAL GENERAL PLANT</b>	<b>336,553,673</b>	<b>48,111,308</b>	<b>29,041,967</b>	<b>182,137,099</b>	<b>259,290,374</b>	<b>14,486,957</b>	<b>5,754,806</b>	<b>35,845,288</b>	<b>56,087,051</b>	<b>8,716,052</b>	<b>12,460,196</b>	<b>21,176,248</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,101,673	153,179	0	1,948,494	2,101,673	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,964,357	0	0	2,144,594	2,144,594	0	0	575,115	575,115	0	244,648	244,648
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	0
		TOTAL ACCOUNT	6,816,232	153,179	0	4,246,823	4,400,002	964,981	181,037	615,438	1,761,456	410,126	244,648	654,774
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,878,629	2,076,487	23,524	778,618	2,878,629	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	0	645,956	645,956
7		CD-AA	40,366,447	0	0	29,203,510	29,203,510	0	0	7,831,494	7,831,494	0	3,331,443	3,331,443
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	45,421,477	2,076,487	23,524	29,982,128	32,082,139	0	0	9,361,939	9,361,939	0	3,977,399	3,977,399
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	63,290	0	0	63,290	63,290	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	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	2,874,186	0	0	2,079,358	2,079,358	0	0	557,621	557,621	0	237,207	237,207
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,950,233	0	0	2,142,648	2,142,648	0	0	569,147	569,147	1,231	237,207	238,438
		TOTAL	55,187,942	2,229,666	23,524	36,371,599	38,624,789	964,981	181,037	10,546,524	11,692,542	411,357	4,459,254	4,870,611

ALLOCATION RATIOS:						
G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%		72.346%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%		0.000%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%		79.221%	0.000%
G-ALL	99	Not Allocated	0.000%		0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>			Report ID:	
<b>COMMON ACCUMULATED DEFERRED FIT</b>			<b>C-DTX-1A</b>	
For Month Ended March 31, 2013				
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	(35,724,638)	(25,845,347)	(6,930,937)	(2,948,354)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,908,837)	(1,512,200)	(396,637)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
Total			<u>(37,942,501)</u>	<u>(27,581,115)</u>	<u>(7,387,528)</u>	<u>(2,973,858)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-WKC-1A
COMMON WORKING CAPITAL	
For Month Ended March 31, 2013 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		717,352	717,352		717,352	717,352		0	0	
1	151210	FUEL STOCK HOG FUEL-KFGS		560,453	560,453		560,453	560,453		0	0	
4	154100	PLANT MATERIALS & OPER SUPPLIES		7,631,670	7,631,670		6,160,085	6,160,085		1,471,585	1,471,585	
1	154300	PLANT MATERIALS & OPER SUP-CS2		268,152	268,152		216,445	216,445		51,707	51,707	
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		742,092	742,092		598,997	598,997		143,095	143,095	
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0	
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		4,311	4,311		3,480	3,480		831	831	
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		342	342		276	276		66	66	
99	163998	COMMON WORKING CAPITAL	17,955,589		17,955,589	15,238,842		15,238,842		2,716,747	2,716,747	
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	0		0	0		0		0	0	
<b>TOTAL</b>			<b>17,955,589</b>	<b>9,924,372</b>	<b>27,879,961</b>	<b>15,238,842</b>	<b>8,257,088</b>	<b>23,495,930</b>		<b>2,716,747</b>	<b>1,667,284</b>	<b>4,384,031</b>

ALLOCATION RATIOS: