

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	20,623,606	13,005,636	7,617,970
		Adjustments			
		Adjusted Gas Net Operating Income	20,623,606	13,005,636	7,617,970
G-APL		Gas Net Adjusted Rate Base	306,119,197	198,531,812	107,587,385
		RATE OF RETURN	6.737%	6.551%	7.081%

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2011	100.000%	69.580%	30.420%
2	Input	Number of Customers	01-31-2012	223,133	148,242	74,891
		Percent		100.000%	66.437%	33.563%
3	G-OPS	Direct Distribution Operating Expense		10,059,001	6,535,675	3,523,326
		Percent		100.000%	64.973%	35.027%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct O & M Accounts 798 - 894		4,111,478	2,773,192	1,338,286
		Direct O & M Accounts 901 - 935		14,127,845	10,042,316	4,085,529
		Total		18,239,323	12,815,508	5,423,815
		Percentage		100.000%	70.263%	29.737%
		Direct Labor				
		Amount: Accounts 798 - 894		6,075,404	3,914,087	2,161,317
		Amount: Accounts 901 - 935		2,672,735	2,070,415	602,320
		Total		8,748,139	5,984,502	2,763,637
		Percentage		100.000%	68.409%	31.591%
		Total Number of Customers		224,556	149,161	75,395
		Percentage		100.000%	66.425%	33.575%
		Total Direct Plant		308,463,462	201,271,418	107,192,044
		Percentage		100.000%	65.250%	34.750%
4		Total Four Factor Allocators		400.000%	270.346%	129.654%
		Percent		100.000%	67.587%	32.413%

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

AVISTA UTILITIES

6	Input	Actual Therms Purchased	01-31-2012	274,160,837	190,798,328	83,362,509	
		Percent		100.000%	69.594%	30.406%	
	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		99.999%	52.914%	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		399.999%	288.176%	79.555%	32.268%
7		Average (CD AA)		100.000%	72.044%	19.889%	8.067%

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

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

RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended January 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		13,372,519	8,779,530	4,592,989	
			100.000%	65.654%	34.346%	
12	Net Gas Plant (before DFIT) Percent		349,992,437	227,567,747	122,424,690	
			100.000%	65.021%	34.979%	
13	G-PLT Net Gas General Plant Percent		35,403,451	24,731,191	10,672,260	
			100.000%	69.855%	30.145%	
14	Net Allocated Schedule M's Percent		-23,711,200	-15,525,190	-8,186,010	
			100.000%	65.476%	34.524%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended January 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	152,194,704	0	152,194,704	104,369,292	0	104,369,292	47,825,412	0	47,825,412
99	4812XX	Commercial - Firm & Interruptible	78,432,355	0	78,432,355	55,250,324	0	55,250,324	23,182,031	0	23,182,031
99	4813XX	Industrial-Firm	3,692,162	0	3,692,162	2,134,648	0	2,134,648	1,557,514	0	1,557,514
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	509,820	0	509,820	557,673	0	557,673	(47,853)	0	(47,853)
99	484000	Interdepartmental Revenue	326,077	0	326,077	291,292	0	291,292	34,785	0	34,785
		TOTAL SALES TO ULTIMATE CUSTOMERS	235,155,118	0	235,155,118	162,603,229	0	162,603,229	72,551,889	0	72,551,889
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	136,104,021	0	136,104,021	93,974,834	0	93,974,834	42,129,187	0	42,129,187
99	488000	Miscellaneous Service Revenues	30,200	0	30,200	16,632	0	16,632	13,568	0	13,568
99	489300	Transportation For Others	3,999,011	0	3,999,011	3,561,784	0	3,561,784	437,227	0	437,227
99	493000	Rent from Gas Property	2,165	0	2,165	2,165	0	2,165	0	0	0
4	495000	Other Gas Revenues	6,552,204	45,024	6,597,228	4,546,923	30,430	4,577,353	2,005,281	14,594	2,019,875
		TOTAL OTHER OPERATING REVENUES	146,687,601	45,024	146,732,625	102,102,338	30,430	102,132,768	44,585,263	14,594	44,599,857
		TOTAL GAS REVENUES	381,842,719	45,024	381,887,743	264,705,567	30,430	264,735,997	117,137,152	14,594	117,151,746
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	269,420,793	0	269,420,793	186,055,071	0	186,055,071	83,365,722	0	83,365,722
6	808XXX	Net Natural Gas Storage Transactions	(832,091)	0	(832,091)	(42,218)	0	(42,218)	(789,873)	0	(789,873)
6	811000	Gas Used for Products Extraction	(1,145,154)	0	(1,145,154)	(794,574)	0	(794,574)	(350,580)	0	(350,580)
10	813000	Other Gas Expenses	0	1,327,332	1,327,332	0	893,002	893,002	0	434,330	434,330
99	813010	Gas Technology Institute (GTI) Expenses	109,446	0	109,446	78,019	0	78,019	31,427	0	31,427
		TOTAL PRODUCTION EXPENSES	267,552,994	1,327,332	268,880,326	185,296,298	893,002	186,189,300	82,256,696	434,330	82,691,026
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	14,034	14,034	0	9,765	9,765	0	4,269	4,269
1	824000	Other Expenses	0	452,785	452,785	0	315,048	315,048	0	137,737	137,737
1	837000	Other Equipment	0	392,629	392,629	0	273,191	273,191	0	119,438	119,438
		TOTAL UNDERGROUND STORAGE OPER EXP	0	859,448	859,448	0	598,004	598,004	0	261,444	261,444
G-DEPX		Depreciation Expense-Underground Storage	0	576,588	576,588	0	401,190	401,190	0	175,398	175,398
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	158	158	0	69	69
G-OTX		Taxes Other Than FIT	0	29,941	29,941	0	20,833	20,833	0	9,108	9,108
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	606,756	606,756	0	422,181	422,181	0	184,575	184,575
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,466,204	1,466,204	0	1,020,185	1,020,185	0	446,019	446,019

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended January 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	162,675	864,988	1,027,663	131,704	562,009	693,713	30,971	302,979	333,950
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,497,644	841,614	3,339,258	1,559,183	546,822	2,106,005	938,461	294,792	1,233,253
3	875000	Measuring & Reg Sta Exp-General	112,069	94	112,163	73,397	61	73,458	38,672	33	38,705
3	876000	Measuring & Reg Sta Exp-Industrial	27,474	0	27,474	9,560	0	9,560	17,914	0	17,914
3	877000	Measuring & Reg Sta Exp-City Gate	243,251	0	243,251	111,180	0	111,180	132,071	0	132,071
3	878000	Meter & House Regulator Expenses	802,433	0	802,433	590,244	0	590,244	212,189	0	212,189
3	879000	Customer Installation Expenses	1,463,962	83,809	1,547,771	835,401	54,453	889,854	628,561	29,356	657,917
3	880000	Other Expenses	1,077,137	790,510	1,867,647	750,896	513,618	1,264,514	326,241	276,892	603,133
3	881000	Rents	60	28,322	28,382	60	18,402	18,462	0	9,920	9,920
MAINTENANCE											
3	885000	Supervision & Engineering	139,885	20,246	160,131	52,227	13,154	65,381	87,658	7,092	94,750
3	887000	Mains	1,806,828	24,042	1,830,870	1,349,698	15,621	1,365,319	457,130	8,421	465,551
3	889000	Measuring & Reg Sta Exp-General	172,615	0	172,615	118,408	0	118,408	54,207	0	54,207
3	890000	Measuring & Reg Sta Exp-Industrial	136,529	4,395	140,924	57,034	2,856	59,890	79,495	1,539	81,034
3	891000	Measuring & Reg Sta Exp-City Gate	108,617	0	108,617	60,946	0	60,946	47,671	0	47,671
3	892000	Services	761,013	29,510	790,523	459,851	19,174	479,025	301,162	10,336	311,498
3	893000	Meters & House Regulators	546,809	644,266	1,191,075	375,886	418,599	794,485	170,923	225,667	396,590
3	894000	Other Equipment	0	146,734	146,734	0	95,337	95,337	0	51,397	51,397
TOTAL DISTRIBUTION OPERATING EXP			10,059,001	3,478,530	13,537,531	6,535,675	2,260,106	8,795,781	3,523,326	1,218,424	4,741,750
G-DEPX		Depreciation Expense-Distribution	10,214,685	49,549	10,264,234	6,649,632	34,483	6,684,115	3,565,053	15,066	3,580,119
G-OTX		Taxes Other Than FIT	16,429,851	0	16,429,851	14,178,204	0	14,178,204	2,251,647	0	2,251,647
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			26,644,536	49,549	26,694,085	20,827,836	34,483	20,862,319	5,816,700	15,066	5,831,766
TOTAL DISTRIBUTION EXPENSES			36,703,537	3,528,079	40,231,616	27,363,511	2,294,589	29,658,100	9,340,026	1,233,490	10,573,516
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	386,559	386,559	0	256,818	256,818	0	129,741	129,741
2	902000	Meter Reading Expenses	1,639,173	61,466	1,700,639	1,434,129	40,836	1,474,965	205,044	20,630	225,674
G-903	903XXX	Customer Records & Collection Expenses	1,044,740	3,839,628	4,884,368	736,471	2,550,933	3,287,404	308,269	1,288,695	1,596,964
2	904000	Uncollectible Accounts	0	1,641,956	1,641,956	0	1,090,866	1,090,866	0	551,090	551,090
2	905000	Misc Customer Accounts	0	86,788	86,788	0	57,659	57,659	0	29,129	29,129
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,683,913	6,016,397	8,700,310	2,170,600	3,997,112	6,167,712	513,313	2,019,285	2,532,598
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	11,891,425	161,847	12,053,272	8,670,058	107,526	8,777,584	3,221,367	54,321	3,275,688
2	909000	Advertising	21,244	643,305	664,549	20,307	427,393	447,700	937	215,912	216,849
2	910000	Misc Customer Service & Info Exp	0	83,276	83,276	0	55,326	55,326	0	27,950	27,950
TOTAL CUSTOMER SERVICE & INFO EXP			11,912,669	888,428	12,801,097	8,690,365	590,245	9,280,610	3,222,304	298,183	3,520,487

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For Twelve Months Ended January 31, 2012		
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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	5,981	5,981	0	3,974	3,974	0	2,007	2,007
2	913000	Advertising	96	0	96	96	0	96	0	0	0
2	916000	Miscellaneous Sales Expenses	0	267	267	0	177	177	0	90	90
TOTAL SALES EXPENSES			96	6,248	6,344	96	4,151	4,247	0	2,097	2,097
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	145,774	6,395,335	6,541,109	109,244	4,322,415	4,431,659	36,530	2,072,920	2,109,450
4	921000	Office Supplies & Expenses	801	1,032,013	1,032,814	801	697,507	698,308	0	334,506	334,506
4	922000	Admin. Expenses Transferred - Credit	0	(32,119)	(32,119)	0	(21,708)	(21,708)	0	(10,411)	(10,411)
4	923000	Outside Services Employed	7,995	3,848,143	3,856,138	7,995	2,600,844	2,608,839	0	1,247,299	1,247,299
4	924000	Property Insurance Premium	0	286,285	286,285	0	193,491	193,491	0	92,794	92,794
4	925XXX	Injuries and Damages	642	960,978	961,620	438	649,496	649,934	204	311,482	311,686
4	926XXX	Employee Pensions and Benefits	55,561	222,301	277,862	55,561	150,247	205,808	0	72,054	72,054
4	928000	Regulatory Commission Expenses	657,017	332,645	989,662	428,904	224,825	653,729	228,113	107,820	335,933
4	930000	Miscellaneous General Expenses	33,998	773,963	807,961	19,141	523,098	542,239	14,857	250,865	265,722
4	931000	Rents	12,315	215,674	227,989	11,623	145,768	157,391	692	69,906	70,598
4	935000	Maintenance of General Plant	248,732	1,772,669	2,021,401	164,478	1,198,094	1,362,572	84,254	574,575	658,829
TOTAL ADMIN & GEN OPERATING EXP			1,162,835	15,807,887	16,970,722	798,185	10,684,077	11,482,262	364,650	5,123,810	5,488,460
G-DEPX		Depreciation Expense-General Plant	438,616	2,093,082	2,531,698	279,574	1,414,651	1,694,225	159,042	678,431	837,473
G-AMTX		Amortization Expense - General Plant - 303000	26,928	2,070	28,998	23,104	1,399	24,503	3,824	671	4,495
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,623,016	1,623,016	0	1,096,948	1,096,948	0	526,068	526,068
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	4,240	4,240	0	2,866	2,866	0	1,374	1,374
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	(241,844)	0	(241,844)	(241,844)	0	(241,844)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	440,298	0	440,298	440,298	0	440,298	0	0	0
99	407335	DSIT Amortization - ID	(233,698)	0	(233,698)	0	0	0	(233,698)	0	(233,698)
99	407425	WA GRC Jackson Prairie Deferral	(448,795)	0	(448,795)	(448,795)	0	(448,795)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(18,495)	3,722,408	3,703,913	52,337	2,515,864	2,568,201	(70,832)	1,206,544	1,135,712
TOTAL ADMIN & GENERAL EXPENSES			1,144,340	19,530,295	20,674,635	850,522	13,199,941	14,050,463	293,818	6,330,354	6,624,172
TOTAL EXPENSES BEFORE FIT			319,997,549	32,762,983	352,760,532	224,371,392	21,999,225	246,370,617	95,626,157	10,763,758	106,389,915
NET OPERATING INCOME BEFORE FIT					29,127,211		18,365,380			10,761,831	
G-FIT		FEDERAL INCOME TAX			1,436,928			537,821		899,107	
G-FIT		DEFERRED FEDERAL INCOME TAX			7,110,244			4,848,542		2,261,702	
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(43,567)			(26,619)		(16,948)	
GAS NET OPERATING INCOME					20,623,606		13,005,636			7,617,970	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%		69.580%				30.420%	
G-ALL	2	Number of Customers		100.000%		66.437%				33.563%	
G-ALL	3	Direct Distribution Operating Expense		100.000%		64.973%				35.027%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		67.587%				32.413%	
G-ALL	6	Actual Therms Purchased		100.000%		69.594%				30.406%	
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
ALLOCATION OF PURCHASED GAS COSTS
For Twelve Months Ended January 31, 2012
Average of Monthly Averages Basis

Report ID:
G-804-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	228,159,099	0	228,159,099	157,761,264	0	157,761,264	70,397,835	0	70,397,835
1	804001	Pipeline Demand Costs	26,483,845	0	26,483,845	18,392,478	0	18,392,478	8,091,367	0	8,091,367
1	804002	Transport Variable Charges	465,415	0	465,415	323,565	0	323,565	141,850	0	141,850
6	804010	Gas Costs - Fixed Hedge	(100,267)	0	(100,267)	(65,025)	0	(65,025)	(35,242)	0	(35,242)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	229,101	0	229,101	157,880	0	157,880	71,221	0	71,221
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	2,712,092	0	2,712,092	1,874,063	0	1,874,063	838,029	0	838,029
6	804700	Gas Costs - Offsystem Bookout	4,628,959	0	4,628,959	3,191,133	0	3,191,133	1,437,826	0	1,437,826
6	804711	Gas Costs - Offsystem Bookout Offset	(4,628,959)	0	(4,628,959)	(2,947,107)	0	(2,947,107)	(1,681,852)	0	(1,681,852)
6	804730	Gas Costs - Intracompany LDC Gas	16,707,722	0	16,707,722	11,185,338	0	11,185,338	5,522,384	0	5,522,384
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(13,864,836)	0	(13,864,836)	(9,779,930)	0	(9,779,930)	(4,084,906)	0	(4,084,906)
99	805120	Gas Expense - Rate Deferrals	8,628,622	0	8,628,622	5,961,412	0	5,961,412	2,667,210	0	2,667,210
		TOTAL PURCHASED GAS COSTS	269,420,793	0	269,420,793	186,055,071	0	186,055,071	83,365,722	0	83,365,722

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	6	Actual Therms Purchased	100.000%	69.594%	30.406%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12A
For Twelve Months Ended January 31, 2012	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	1,044,740	3,839,600	4,884,340	736,471	2,550,915	3,287,386	308,269	1,288,685	1,596,954
12	903920	Accts Rec Sold - Program Fees	0	28	28	0	18	18	0	10	10
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			1,044,740	3,839,628	4,884,368	736,471	2,550,933	3,287,404	308,269	1,288,695	1,596,964

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.437%	33.563%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.021%	34.979%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended January 31, 2012	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	226,303	161,847	388,150	128,678	107,526	236,204	97,625	54,321	151,946
99	908600	Public Purpose Tariff Rider Expense Offset	12,174,829	0	12,174,829	8,819,867	0	8,819,867	3,354,962	0	3,354,962
99	908610	Limited Income Tax Refund Program	85,555	0	85,555	85,555	0	85,555	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(638,096)	0	(638,096)	(364,042)	0	(364,042)	(274,054)	0	(274,054)
99	908990	DSM Amortization	42,834	0	42,834	0	0	0	42,834	0	42,834
Total Account 908			11,891,425	161,847	12,053,272	8,670,058	107,526	8,777,584	3,221,367	54,321	3,275,688

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.437%	33.563%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.30%	52.30%
2	Cost of Debt		5.626%	5.796%
	Total Cost of Debt		2.942%	3.031%
	Total Weighted Cost		2.942%	3.031%
G-APL	Net Rate Base	306,119,197	198,531,812	107,587,385
	Interest Deduction for FIT Calculation	9,101,780	5,840,806	3,260,974
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	381,887,743	264,735,997	117,151,746
G-OPS	Operating & Maintenance Expense	321,755,778	222,517,916	99,237,862
G-OPS	Book Deprec/Amort and Reg Amortizations	14,544,962	9,653,664	4,891,298
G-OTX	Taxes Other than FIT	16,459,792	14,199,037	2,260,755
	Net Operating Income Before FIT	29,127,211	18,365,380	10,761,831
G-INT	Less: Interest Expense	9,101,780	5,840,806	3,260,974
G-SCM	Schedule M Adjustments	(15,919,921)	(10,987,942)	(4,931,979)
	Taxable Net Operating Income	4,105,510	1,536,632	2,568,878
	Tax Rate	35%	35%	35%
	Total Federal Income Tax	1,436,928	537,821	899,107
G-DTE	Deferred FIT	7,110,244	4,848,542	2,261,702
99	411400 Amortized Investment Tax Credit	(43,567)	(26,619)	(16,948)
	Total FIT/Deferred FIT & ITC	8,503,605	5,359,744	3,143,861

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-12A
For Twelve Months Ended January 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	10,680,229	4,348,772	15,029,001	6,952,310	2,951,695	9,904,005	3,727,919	1,397,077	5,124,996
12	997001	Contributions In Aid of Construction	0	686,654	686,654	0	446,469	446,469	0	240,185	240,185
2	997002	Injuries and Damages	0	(75,000)	(75,000)	0	(49,828)	(49,828)	0	(25,172)	(25,172)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	594,632	594,632	0	401,894	401,894	0	192,738	192,738
6	997008	DSM Book Amortization	0	42,834	42,834	0	29,810	29,810	0	13,024	13,024
99	997010	Deferred Gas Credit and Refunds	(5,684,110)	0	(5,684,110)	(4,266,414)	0	(4,266,414)	(1,417,696)	0	(1,417,696)
4	997015	Airplane Lease Payments	0	98,113	98,113	0	66,312	66,312	0	31,801	31,801
12	997016	Redemption Expense Amortization	0	390,449	390,449	0	253,874	253,874	0	136,575	136,575
4	997020	FAS87 Current Pension Accrual	0	(2,744,757)	(2,744,757)	0	(1,855,099)	(1,855,099)	0	(889,658)	(889,658)
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	192,640	0	192,640	192,640	0	192,640	0	0	0
12	997032	Interest Rate Swaps	0	(1,884,571)	(1,884,571)	0	(1,225,367)	(1,225,367)	0	(659,204)	(659,204)
4	997033	DSM Tariff Rider	3,418,752	0	3,418,752	1,967,193	0	1,967,193	1,451,559	0	1,451,559
11	997049	Tax Depreciation	0	(24,979,085)	(24,979,085)	0	(16,399,768)	(16,399,768)	0	(8,579,317)	(8,579,317)
1	997055	Deferred Gas Exchange	0	(499,960)	(499,960)	0	(347,872)	(347,872)	0	(152,088)	(152,088)
4	997062	Gain on Sale of Office Building	0	(59,917)	(59,917)	0	(40,496)	(40,496)	0	(19,421)	(19,421)
99	997065	Amortization of Unbilled Revenue Add-Ins	(582,922)	0	(582,922)	(364,042)	0	(364,042)	(218,880)	0	(218,880)
99	997073	DSIT Amortization - ID	(288,872)	0	(288,872)	0	0	0	(288,872)	0	(288,872)
11	997080	Book Transportation Depreciation	0	305,831	305,831	0	200,790	200,790	0	105,041	105,041
4	997081	Deferred Compensation	0	(266,470)	(266,470)	0	(180,099)	(180,099)	0	(86,371)	(86,371)
4	997082	Meal Disallowances	0	89,765	89,765	0	60,669	60,669	0	29,096	29,096
4	997083	Paid Time Off	0	119,473	119,473	0	80,748	80,748	0	38,725	38,725
2	997084	Customer Uncollectibles	0	122,038	122,038	0	81,078	81,078	0	40,960	40,960
TOTAL SCHEDULE M ADJUSTMENTS			7,791,278	(23,711,199)	(15,919,921)	4,537,248	(15,525,190)	(10,987,942)	3,254,030	(8,186,009)	(4,931,979)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.437%	33.563%
G-ALL	3	Direct Distribution Operating Expense	100.000%	64.973%	35.027%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	6	Actual Therms Purchased	100.000%	69.594%	30.406%
G-ALL	11	Book Depreciation	100.000%	65.654%	34.346%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.021%	34.979%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	6,058,125	3,966,618	2,091,507
99	410100	Deferred Federal Income Tax Exp	792,118	717,857	74,261
		SUBTOTAL	6,850,243	4,684,475	2,165,768
14	411100	Deferred Federal Income Tax Expense - Allocated	55,978	36,652	19,326
99	411100	Deferred Federal Income Tax Exp	204,023	127,415	76,608
		SUBTOTAL	260,001	164,067	95,934
		Total Deferred Federal Income Tax Expense	7,110,244	4,848,542	2,261,702

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.476%	34.524%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX		G-CTX-12A
For Twelve Months Ended January 31, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
16	408190	R&P Property Tax - Storage	0	29,941	29,941	0	20,833	20,833	0	9,108	9,108
		TOTAL UNDERGROUND STORAGE TAX	0	29,941	29,941	0	20,833	20,833	0	9,108	9,108
		DISTRIBUTION									
99	408110	State Excise Tax	6,260,277	0	6,260,277	6,260,277	0	6,260,277	0	0	0
99	408120	Municipal Occupation & License Tax	7,291,942	0	7,291,942	5,998,870	0	5,998,870	1,293,072	0	1,293,072
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	2,783,897	0	2,783,897	1,919,057	0	1,919,057	864,840	0	864,840
99	409100	State Income Tax	93,735	0	93,735	0	0	0	93,735	0	93,735
		TOTAL DISTRIBUTION TAX	16,429,851	0	16,429,851	14,178,204	0	14,178,204	2,251,647	0	2,251,647
		TOTAL TAXES OTHER THAN FIT	16,429,851	29,941	16,459,792	14,178,204	20,833	14,199,037	2,251,647	9,108	2,260,755

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
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RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12A
For Twelve Months Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,133,668	41,410	1,175,078	965,218	27,988	993,206	168,450	13,422	181,872
4	3031XX	Misc Intangible IT Plant (3031XX)	0	8,564,706	8,564,706	0	5,788,628	5,788,628	0	2,776,078	2,776,078
4		TOTAL INTANGIBLE PLANT	1,133,668	8,606,116	9,739,784	965,218	5,816,616	6,781,834	168,450	2,789,500	2,957,950
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	470,536	470,536	0	327,399	327,399	0	143,137	143,137
1	351XXX	Structures & Improvements	0	1,313,540	1,313,540	0	913,961	913,961	0	399,579	399,579
1	352XXX	Wells	0	15,881,457	15,881,457	0	11,050,318	11,050,318	0	4,831,139	4,831,139
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	11,362,937	11,362,937	0	7,906,332	7,906,332	0	3,456,605	3,456,605
1	355000	Measuring & Regulating Equipment	0	175,216	175,216	0	121,915	121,915	0	53,301	53,301
1	356000	Purification Equipment	0	407,617	407,617	0	283,620	283,620	0	123,997	123,997
1	357000	Other Equipment	0	1,464,175	1,464,175	0	1,018,773	1,018,773	0	445,402	445,402
		TOTAL UNDERGROUND STORAGE PLANT	0	32,119,955	32,119,955	0	22,349,065	22,349,065	0	9,770,890	9,770,890
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	87,496	0	87,496	62,826	0	62,826	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	763,730	22,255	785,985	499,414	15,488	514,902	264,316	6,767	271,083
6	376000	Mains	216,113,135	2,512,521	218,625,656	138,314,864	1,748,564	140,063,428	77,798,271	763,957	78,562,228
6	378000	Measuring & Reg Station Equip-General	5,039,708	57,440	5,097,148	3,058,954	39,975	3,098,929	1,980,754	17,465	1,998,219
6	379000	Measuring & Reg Station Equip-City Gate	5,870,635	60,968	5,931,603	1,725,894	42,430	1,768,324	4,144,741	18,538	4,163,279
6	380000	Services	140,878,420	0	140,878,420	93,890,362	0	93,890,362	46,988,058	0	46,988,058
6	381000	Meters	61,353,741	0	61,353,741	41,048,553	0	41,048,553	20,305,188	0	20,305,188
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	2,802,059	0	2,802,059	2,197,649	0	2,197,649	604,410	0	604,410
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	432,973,157	2,653,184	435,626,341	280,799,614	1,846,457	282,646,071	152,173,543	806,727	152,980,270

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
GENERAL PLANT											
4	389XXX	Land & Land Rights	670,908	852,987	1,523,895	577,609	576,508	1,154,117	93,299	276,479	369,778
4	390XXX	Structures & Improvements	4,038,673	11,163,277	15,201,950	3,038,401	7,544,924	10,583,325	1,000,272	3,618,353	4,618,625
4	391XXX	Office Furniture & Equipment	0	8,427,322	8,427,322	0	5,695,774	5,695,774	0	2,731,548	2,731,548
4	392XXX	Transportation Equipment	5,955,547	1,479,832	7,435,379	4,392,170	1,000,174	5,392,344	1,563,377	479,658	2,043,035
4	393000	Stores Equipment	156,447	277,132	433,579	115,205	187,305	302,510	41,242	89,827	131,069
4	394000	Tools, Shop & Garage Equipment	1,473,934	2,309,227	3,783,161	1,025,958	1,560,737	2,586,695	447,976	748,490	1,196,466
4	395000	Laboratory Equipment	104,372	304,187	408,559	78,719	205,591	284,310	25,653	98,596	124,249
4	396XXX	Power Operated Equipment	3,995,104	783,417	4,778,521	3,056,952	529,488	3,586,440	938,152	253,929	1,192,081
4	397XXX	Communications Equipment	1,772,683	4,321,430	6,094,113	564,105	2,920,725	3,484,830	1,208,578	1,400,705	2,609,283
4	398000	Miscellaneous Equipment	214	81,704	81,918	92	55,221	55,313	122	26,483	26,605
TOTAL GENERAL PLANT			18,167,882	30,000,515	48,168,397	12,849,211	20,276,447	33,125,658	5,318,671	9,724,068	15,042,739
TOTAL PLANT IN SERVICE			452,274,707	73,379,770	525,654,477	294,614,043	50,288,585	344,902,628	157,660,664	23,091,185	180,751,849
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	11,711,966	11,711,966	0	8,149,186	8,149,186	0	3,562,780	3,562,780
G-ADEP		Distribution Plant	145,511,030	1,405,620	146,916,650	96,926,705	978,227	97,904,932	48,584,325	427,393	49,011,718
G-ADEP		General Plant	5,003,597	7,732,943	12,736,540	3,148,278	5,226,464	8,374,742	1,855,319	2,506,479	4,361,798
TOTAL ACCUMULATED DEPRECIATION			150,514,627	20,850,529	171,365,156	100,074,983	14,353,877	114,428,860	50,439,644	6,496,652	56,936,296
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	104,960	7,333	112,293	67,534	4,956	72,490	37,426	2,377	39,803
G-AAMT		Misc IT Intangible Plant - 3031XX	0	3,917,101	3,917,101	0	2,647,451	2,647,451	0	1,269,650	1,269,650
G-AAMT		Underground Storage	0	239,083	239,083	0	166,354	166,354	0	72,729	72,729
G-AAMT		General Plant - 390200, 396200	4,609	23,797	28,406	3,641	16,084	19,725	968	7,713	8,681
TOTAL ACCUMULATED AMORTIZATION			109,569	4,187,314	4,296,883	71,175	2,834,845	2,906,020	38,394	1,352,469	1,390,863
TOTAL ACCUMULATED DEPR/AMORT			150,624,196	25,037,843	175,662,039	100,146,158	17,188,722	117,334,880	50,478,038	7,849,121	58,327,159
NET GAS UTILITY PLANT before DFIT			301,650,511	48,341,927	349,992,438	194,467,885	33,099,863	227,567,748	107,182,626	15,242,064	122,424,690
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(58,119,439)	(58,119,439)	0	(37,789,840)	(37,789,840)	0	(20,329,599)	(20,329,599)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(5,139,750)	(5,139,750)	0	(3,463,925)	(3,463,925)	0	(1,675,825)	(1,675,825)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,401,552)	(1,401,552)	0	(911,303)	(911,303)	0	(490,249)	(490,249)
TOTAL ACCUMULATED DFIT			0	(64,660,741)	(64,660,741)	0	(42,165,068)	(42,165,068)	0	(22,495,673)	(22,495,673)
NET GAS UTILITY PLANT			301,650,511	(16,318,814)	285,331,697	194,467,885	(9,065,205)	185,402,680	107,182,626	(7,253,609)	99,929,017
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%			69.594%			30.406%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			65.021%			34.979%	

RESULTS OF OPERATIONS			Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT			G-APL-12A
For Twelve Months Ended January 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	301,650,511	(16,318,814)	285,331,697	194,467,885	(9,065,205)	185,402,680	107,182,626	(7,253,609)	99,929,017
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	(27,462)	(27,462)	0	(18,561)	(18,561)	0	(8,901)	(8,901)
4	190850	DFIT - Gain on Sale of General Office Bldg	0	9,632	9,632	0	6,510	6,510	0	3,122	3,122
1	117100	Gas Stored - Recoverable Base Gas	0	4,605,144	4,605,144	0	3,204,259	3,204,259	0	1,400,885	1,400,885
1	164100	Gas Inventory--Jackson Prairie	0	15,778,862	15,778,862	0	10,978,932	10,978,932	0	4,799,930	4,799,930
4	252000	Customer Advances	(88,179)	14	(88,165)	(21,182)	9	(21,173)	(66,997)	5	(66,992)
99	235199	Customer Deposits	(1,020,835)	0	(1,020,835)	(1,020,835)	0	(1,020,835)	0	0	0
C-WKC		Working Capital	0	1,521,285	1,521,285	0	0	0	0	1,521,285	1,521,285
99	186710	DSM Programs	9,039	0	9,039	0	0	0	9,039	0	9,039
		TOTAL OTHER ADJUSTMENTS	(1,099,975)	21,887,475	20,787,500	(1,042,017)	14,171,149	13,129,132	(57,958)	7,716,326	7,658,368
		NET RATE BASE	300,550,536	5,568,661	306,119,197	193,425,868	5,105,944	198,531,812	107,124,668	462,717	107,587,385

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	10,591,248	10,591,248											
Hydro (ED-AN)	8,708,364	8,708,364											
Other (ED-AN)	8,289,073	8,289,073											
Total Electric Production	27,588,685	27,588,685											
Electric Transmission													
ED-AN	10,286,565	10,286,565											
Total Electric Transmission	10,286,565	10,286,565											
Electric Distribution													
ED-ID	10,791,534	10,791,534											
ED-WA	19,400,570	19,400,570											
Total Electric Distribution	30,192,104	30,192,104											
Gas Underground Storage													
1 GD-AN	576,588		576,588			576,588			401,190	401,190		175,398	175,398
GD-OR	101,436			101,436									
Total Gas Underground Storage	678,024		576,588	101,436		576,588	576,588		401,190	401,190		175,398	175,398
Gas Distribution													
6 GD-AN	49,549		49,549			49,549			34,483	34,483		15,066	15,066
GD-ID	3,565,053		3,565,053		3,565,053		3,565,053				3,565,053		3,565,053
GD-WA	6,649,632		6,649,632		6,649,632		6,649,632	6,649,632		6,649,632			
GD-OR	3,648,012			3,648,012									
Total Gas Distribution	13,912,246		10,264,234	3,648,012	10,214,685	49,549	10,264,234	6,649,632	34,483	6,684,115	3,565,053	15,066	3,580,119
General Plant													
ED-AN	2,511,761	2,511,761											
ED-ID	246,274	246,274											
ED-WA	675,136	675,136											
7,4 CD-AA	9,328,000	6,720,264	1,855,246	752,490		1,855,246	1,855,246		1,253,905	1,253,905		601,341	601,341
9,4 CD-AN	455,934	358,642	97,292			97,292	97,292		65,757	65,757		31,535	31,535
9 CD-ID	417,589	328,480	89,109		89,109	89,109	89,109				89,109		89,109
9 CD-WA	151,516	119,184	32,332		32,332	32,332	32,332	32,332					32,332
8,4 GD-AA	150,895		107,635	43,260		107,635	107,635		72,747	72,747		34,888	34,888
4 GD-AN	32,909		32,909			32,909	32,909		22,242	22,242		10,667	10,667
GD-ID	69,933		69,933		69,933	69,933	69,933				69,933		69,933
GD-WA	247,242		247,242		247,242	247,242	247,242	247,242		247,242			247,242
GD-OR	256,084			256,084									
Total General Plant	14,543,273	10,959,741	2,531,698	1,051,834	438,616	2,093,082	2,531,698	279,574	1,414,651	1,694,225	159,042	678,431	837,473
Total Depreciation Expense	97,200,897	79,027,095	13,372,520	4,801,282	10,653,301	2,719,219	13,372,520	6,929,206	1,850,324	8,779,530	3,724,095	868,895	4,592,990

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	System Contract Demand	69.580%	30.420%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.587%	32.413%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased	69.594%	30.406%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000)	ED-AN	914,079	914,079										
Misc Intangible Plt (303000)	ED-AN	88,791	88,791										
Total Production/Transmission		1,002,870	1,002,870										
Distribution													
Franchises (302000)	ED-WA	23,354	23,354										
Misc Intangible Plt (303000)	ED-WA	2,795	2,795										
Total Distribution		26,149	26,149										
General Plant - 303000													
9,4	CD-AN	9,702	7,632	2,070					1,399	1,399			
	GD-ID	3,824		3,824	3,824								3,824
	GD-WA	23,104		23,104	23,104			23,104		23,104			
	GD-OR	7,772					7,772						
Total General Plant - 303000		44,402	7,632	28,998	7,772	26,928	2,070	28,998	23,104	1,399	24,503	3,824	671
													671
													3,824
													671
													4,495
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	7,183,782	5,175,484	1,428,782	579,516			1,428,782		1,428,782			463,111
	ED-AN	208,860	208,860										
	ED-WA	160,294	160,294										
8,4	GD-AA	268,064		191,213	76,851			191,213		191,213			61,978
4	GD-AN	3,021		3,021				3,021		3,021			979
	GD-OR	9,534			9,534								
Total Miscellaneous IT Intangible Plant - 3031XX		7,833,555	5,544,638	1,623,016	665,901			1,623,016		1,623,016			526,068
													526,068
Gas Underground Storage													
1	GD-AN	227		227				227		227			69
Total Gas Underground Storage		227		227				227		227			69
													69
General Plant - 390200, 396200													
7,4	CD-AA	21,319	15,359	4,240	1,720			4,240		4,240			1,374
4	ED-AN	19,578	19,578										
	GD-OR	4,776			4,776								
Total General Plant- 390200, 396200		45,673	34,937	4,240	6,496			4,240		4,240			1,374
													1,374
Total Amortization Expense		8,952,876	6,616,226	1,656,481	680,169	26,928	1,629,553	1,656,481	23,104	1,101,371	1,124,475	3,824	528,182
													528,182
													532,006

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
Service -							
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: G-ADEP-12A
GAS-NORTH ACCUMULATED DEPRECIATION	
For Twelve Months Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	267,107,710	267,107,710											
Hydro (ED-AN)	105,126,953	105,126,953											
Other (ED-AN)	68,316,111	68,316,111											
Total Electric Production	440,550,774	440,550,774											
Electric Transmission													
ED-AN	171,034,632	171,034,632											
Total Electric Transmission	171,034,632	171,034,632											
Electric Distribution													
ED-ID	130,408,321	130,408,321											
ED-WA	210,094,232	210,094,232											
Total Electric Distribution	340,502,553	340,502,553											
Gas Underground Storage													
1 GD-AN	11,711,966		11,711,966			11,711,966			8,149,186	8,149,186		3,562,780	3,562,780
GD-OR	251,267			251,267									
Total Gas Underground Storage	11,963,233		11,711,966	251,267		11,711,966			8,149,186	8,149,186		3,562,780	3,562,780
Gas Distribution													
6 GD-AN	1,405,620		1,405,620			1,405,620			978,227	978,227		427,393	427,393
GD-ID	48,584,325		48,584,325		48,584,325						48,584,325		48,584,325
GD-WA	96,926,705		96,926,705		96,926,705			96,926,705		96,926,705			
GD-OR	85,035,549			85,035,549									
Total Gas Distribution	231,952,199		146,916,650	85,035,549		146,916,650			96,926,705	978,227		48,584,325	427,393
General Plant													
ED-AN	31,198,796	31,198,796											
ED-ID	6,024,754	6,024,754											
ED-WA	9,899,068	9,899,068											
7,4 CD-AA	19,242,504	13,863,070	3,827,141	1,552,293		3,827,141	3,827,141		2,586,650	2,586,650		1,240,491	1,240,491
9,4 CD-AN	10,624,150	8,357,063	2,267,087			2,267,087	2,267,087		1,532,256	1,532,256		734,831	734,831
9 CD-ID	4,099,278	3,224,533	874,745		874,745		874,745				874,745		874,745
9 CD-WA	2,208,220	1,737,008	471,212		471,212		471,212	471,212		471,212			
8,4 GD-AA	1,086,476		774,994	311,482		774,994	774,994		523,795	523,795		251,199	251,199
4 GD-AN	863,721		863,721			863,721			583,763	583,763		279,958	279,958
GD-ID	980,574		980,574			980,574					980,574		980,574
GD-WA	2,677,066		2,677,066			2,677,066		2,677,066		2,677,066			
GD-OR	3,304,792			3,304,792									
Total General Plant	92,209,399	74,304,292	12,736,540	5,168,567		5,003,597	7,732,943		3,148,278	5,226,464		1,855,319	2,506,479
Total Accumulated Depreciation	1,288,212,790	1,026,392,251	171,365,156	90,455,383		150,514,627	20,850,529		100,074,983	14,353,877		50,439,644	6,496,652

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	System Contract Demand	69.580%	30.420%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.587%	32.413%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased	69.594%	30.406%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended January 31, 2012
Average of Monthly Averages Basis

Report ID:
G-AAMT-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000)	ED-AN	5,168,965	5,168,965										
Misc Intangible Plt (303000)	ED-AN	549,859	549,859										
Total Production/Transmission		5,718,824	5,718,824										
Distribution													
Franchises (302000)	ED-WA	38,932	38,932										
Misc Intangible Plt (303000)	ED-WA	18,336	18,336										
Total Distribution		57,268	57,268										
General Plant - 303000													
9,4	CD-AN	34,364	27,031	7,333		7,333	7,333		4,956	4,956		2,377	2,377
	GD-ID	37,426		37,426	37,426		37,426				37,426		37,426
	GD-WA	67,534		67,534	67,534		67,534	67,534		67,534			
	GD-OR	37,680				37,680							
Total General Plant - 303000		177,004	27,031	112,293	104,960	7,333	112,293	67,534	4,956	72,490	37,426	2,377	39,803
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	18,287,487	13,175,037	3,637,198	1,475,252		3,637,198		2,458,273	2,458,273		1,178,925	1,178,925
	ED-AN	658,740	658,740										
	ED-WA	70,875	70,875										
8,4	GD-AA	375,879		268,118	107,761		268,118		181,213	181,213		86,905	86,905
4	GD-AN	11,785		11,785			11,785		7,965	7,965		3,820	3,820
	GD-OR	38,696			38,696								
Total Miscellaneous IT Intangible Plant - 3031XX		19,443,462	13,904,652	3,917,101	1,621,709		3,917,101		2,647,451	2,647,451		1,269,650	1,269,650
Gas Underground Storage													
1	GD-AN	239,083		239,083		239,083	239,083		166,354	166,354		72,729	72,729
Total Gas Underground Storage		239,083		239,083		239,083	239,083		166,354	166,354		72,729	72,729
General Plant - 390200, 396200													
7,4	CD-AA	119,650	86,201	23,797	9,652		23,797		16,084	16,084		7,713	7,713
9	CD-ID	4,537	3,569	968		968	968				968		968
9	CD-WA	8,332	6,554	1,778		1,778	1,778	1,778		1,778			
4	ED-AN	7,625	7,625										
	ED-WA	110,678	110,678										
	GD-WA	1,863		1,863		1,863	1,863	1,863		1,863			
	GD-OR	42,837			42,837								
Total General Plant - 390200, 396200		295,522	214,627	28,406	52,489	4,609	23,797	28,406	3,641	16,084	19,725	968	7,713
Total Accumulated Amortization		25,931,163	19,922,402	4,296,883	1,711,878	109,569	4,187,314	4,296,883	71,175	2,834,845	2,906,020	38,394	1,352,469

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	222,285	0	199,511	22,774	222,285	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	3,968,996	0	0	2,859,423	2,859,423	0	0	789,394	789,394	0	320,179	320,179
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0	0
		TOTAL ACCOUNT	6,346,469	370,266	543,436	3,116,618	4,030,320	577,609	93,299	852,987	1,523,895	472,075	320,179	792,254
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	4,502,482	495,484	1,609,390	2,397,608	4,502,482	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,823,557	0	0	0	0	1,824,054	0	(497)	1,823,557	0	0	0
99		GD-OR / AS	3,299,721	0	0	0	0	0	0	0	0	3,299,721	0	3,299,721
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	50,489,847	0	0	36,374,905	36,374,905	0	0	10,041,926	10,041,926	0	4,073,016	4,073,016
9		CD-WA / ID / AN	15,635,538	4,476,394	3,687,258	4,135,419	12,299,071	1,214,347	1,000,272	1,121,848	3,336,467	0	0	0
		TOTAL ACCOUNT	75,751,145	4,971,878	5,296,648	42,907,932	53,176,458	3,038,401	1,000,272	11,163,277	15,201,950	3,299,721	4,073,016	7,372,737
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,055,913	864,560	0	2,191,353	3,055,913	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	408,114	0	0	0	0	0	0	291,112	291,112	0	117,002	117,002
7		CD-AA	40,908,091	0	0	29,471,825	29,471,825	0	0	8,136,210	8,136,210	0	3,300,056	3,300,056
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	44,372,118	864,560	0	31,663,178	32,527,738	0	0	8,427,322	8,427,322	0	3,417,058	3,417,058
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	16,155,186	7,297,067	2,721,665	6,136,454	16,155,186	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,621,531	0	0	0	0	4,112,421	1,403,771	1,105,339	6,621,531	0	0	0
99		GD-OR / AS	2,408,081	0	0	0	0	0	0	0	0	2,408,081	0	2,408,081
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	508,740	0	0	366,517	366,517	0	0	101,183	101,183	0	41,040	41,040
9		CD-WA / ID / AN	3,339,731	1,031,228	588,351	1,007,487	2,627,066	279,749	159,607	273,309	712,665	0	0	0
		TOTAL ACCOUNT	29,033,269	8,328,295	3,310,016	7,510,458	19,148,769	4,392,170	1,563,378	1,479,831	7,435,379	2,408,081	41,040	2,449,121

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 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	393,472	10,739	14,745	367,988	393,472	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	1,636,940	114,030	152,027	1,021,576	1,287,633	30,934	41,242	277,131	349,307	0	0	0
		TOTAL ACCOUNT	2,171,910	124,769	166,772	1,389,564	1,681,105	115,205	41,242	277,131	433,578	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,308,647	1,208,414	394,347	1,705,886	3,308,647	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,881,565	0	0	0	0	1,017,641	445,995	417,929	1,881,565	0	0	0
99		GD-OR / AS	903,270	0	0	0	0	0	0	0	0	903,270	0	903,270
8		GD-AA	1,110,262	0	0	0	0	0	0	791,961	791,961	0	318,301	318,301
7		CD-AA	5,229,316	0	0	3,767,408	3,767,408	0	0	1,040,059	1,040,059	0	421,849	421,849
9		CD-WA / ID / AN	326,049	30,657	7,303	218,513	256,473	8,317	1,981	59,278	69,576	0	0	0
		TOTAL ACCOUNT	12,759,109	1,239,071	401,650	5,691,807	7,332,528	1,025,958	447,976	2,309,227	3,783,161	903,270	740,150	1,643,420
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,117,620	181,959	103,038	832,623	1,117,620	0	0	0	0	0	0	0
99		GD-WA / ID / AN	233,174	0	0	0	0	75,881	24,747	132,546	233,174	0	0	0
99		GD-OR / AS	224,374	0	0	0	0	0	0	0	0	224,374	0	224,374
8		GD-AA	82,249	0	0	0	0	0	0	58,669	58,669	0	23,580	23,580
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	215,466	10,463	3,340	155,685	169,488	2,838	906	42,234	45,978	0	0	0
		TOTAL ACCOUNT	2,228,546	192,422	106,378	1,244,542	1,543,342	78,719	25,653	304,187	408,559	224,374	52,271	276,645

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 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	34,881,602	16,440,567	8,417,339	10,023,696	34,881,602	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,287,627	0	0	0	0	2,924,431	827,575	535,621	4,287,627	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	1,784,064	488,507	407,616	507,240	1,403,363	132,521	110,577	137,603	380,701	0	0	0
TOTAL ACCOUNT			41,551,163	16,929,074	8,824,955	10,930,086	36,684,115	3,056,952	938,152	783,416	4,778,520	43,834	44,694	88,528
397XXX Communication Equipment														
99		ED-WA / ID / AN	42,363,202	5,877,075	2,415,536	34,070,591	42,363,202	0	0	0	0	0	0	0
99		GD-WA / ID / AN	812,459	0	0	0	0	463,037	347,422	0	812,459	0	0	0
99		GD-OR / AS	937,231	0	0	0	0	0	0	0	0	937,231	0	937,231
8		GD-AA	939,994	0	0	0	0	0	0	670,507	670,507	0	269,487	269,487
7		CD-AA	10,527,880	0	0	7,584,706	7,584,706	0	0	2,093,890	2,093,890	0	849,284	849,284
9		CD-WA / ID / AN	11,796,511	365,190	3,174,441	5,739,623	9,279,254	99,068	861,156	1,557,033	2,517,257	0	0	0
TOTAL ACCOUNT			67,377,277	6,242,265	5,589,977	47,394,920	59,227,162	564,105	1,208,578	4,321,430	6,094,113	937,231	1,118,771	2,056,002
398000 Miscellaneous Equipment														
99		ED-WA / ID / AN	12,642	0	2,299	10,343	12,642	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	404,903	0	0	291,708	291,708	0	0	80,531	80,531	0	32,664	32,664
9		CD-WA / ID / AN	6,494	337	449	4,322	5,108	92	122	1,172	1,386	0	0	0
TOTAL ACCOUNT			426,406	337	2,748	306,373	309,458	92	122	81,703	81,917	2,367	32,664	35,031
TOTAL GENERAL PLANT			282,017,412	39,262,937	24,242,580	152,155,478	215,660,995	12,849,211	5,318,672	30,000,511	48,168,394	8,348,180	9,839,843	18,188,023

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-12A
For Twelve Months Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,113,493	153,179	0	1,960,314	2,113,493	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,133,668	0	0	0	0	965,218	168,450	0	1,133,668	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	3,851,345	153,179	0	2,112,962	2,266,141	965,218	168,450	41,410	1,175,078	410,126	0	410,126
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	1,655,546	840,873	0	814,673	1,655,546	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
8		GD-AA	1,340,320	0	0	0	0	0	0	956,064	956,064	0	384,256	384,256
7		CD-AA	35,356,647	0	0	25,472,343	25,472,343	0	0	7,032,083	7,032,083	0	2,852,221	2,852,221
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	38,398,953	840,873	0	26,287,016	27,127,889	0	0	7,988,147	7,988,147	46,440	3,236,477	3,282,917
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	255,809	0	0	255,809	255,809	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	78,425	0	0	0	0	0	0	55,941	55,941	0	22,484	22,484
7		CD-AA	2,520,390	0	0	1,815,790	1,815,790	0	0	501,280	501,280	0	203,320	203,320
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,875,192	0	0	2,071,599	2,071,599	0	0	576,558	576,558	1,231	225,804	227,035
	TOTAL		45,125,490	994,052	0	30,471,577	31,465,629	965,218	168,450	8,606,115	9,739,783	457,797	3,462,281	3,920,078

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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended January 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	(23,906,656)	(17,223,311)	(4,754,795)	(1,928,550)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,803,996)	(1,419,041)	(384,955)	0
		Total	(25,710,652)	(18,642,352)	(5,139,750)	(1,928,550)

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 Twelve Months Ended January 31, 2012
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

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		650,091	650,091		650,091	650,091		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,682,689	1,682,689		1,682,689	1,682,689		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,194,753	6,194,753		4,872,405	4,872,405		1,322,348	1,322,348
1	154300	PLANT MATERIALS & OPER SUP-CS2		274,096	274,096		215,587	215,587		58,509	58,509
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		643,851	643,851		506,413	506,413		137,438	137,438
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		1,491	1,491		1,173	1,173		318	318
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(788)	(788)		(620)	(620)		(168)	(168)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		13,305	13,305		10,465	10,465		2,840	2,840
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000		0	0
TOTAL			18,188,000	9,459,488	27,647,488	18,188,000	7,938,203	26,126,203		0	1,521,285

ALLOCATION RATIOS: