

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	19,728,897	12,632,143	7,096,754
		Adjustments			
		Adjusted Gas Net Operating Income	19,728,897	12,632,143	7,096,754
G-APL		Gas Net Adjusted Rate Base	313,150,599	204,282,998	108,867,601
		RATE OF RETURN	6.300%	6.184%	6.519%

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS ALLOCATION PERCENTAGES</b>		<b>G-ALL-12A</b>
For Twelve Months Ended May 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	05-31-2012	223,708	148,601	75,107
		Percent		100.000%	66.426%	33.574%
3	G-OPS	Direct Distribution Operating Expense		10,009,732	6,362,305	3,647,427
		Percent		100.000%	63.561%	36.439%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct Expenses Accounts 798 - 894		4,111,478	2,773,192	1,338,286
		Direct Expenses 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%

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

AVISTA UTILITIES

6	Input	Actual Therms Purchased	<b>05-31-2012</b>	252,105,964	175,384,572	76,721,392	
		Percent		<b>100.000%</b>	<b>69.568%</b>	<b>30.432%</b>	
	Input	Elec/Gas North/Oregon 4-Factor	<b>01-01-2012</b>	Total	Electric	Gas North	Oregon Gas
		Direct Expenses Accts 500 - 894		66,341,282	58,626,203	5,247,466	2,467,613
		Direct Expenses Accts 901 - 935		58,793,117	39,254,919	16,142,401	3,395,797
		Direct Expenses Accts 901 - 905 Utility 9 Only		1,408,245	867,690	540,555	XXXXXX
		Adjustments		0			
		Total		126,542,644	98,748,812	21,930,422	5,863,410
		Percentage		100.000%	78.036%	17.330%	4.634%
		Direct Labor Accts 500 - 894		54,372,404	43,317,908	7,642,727	3,411,769
		Direct Labor Accts 901 - 935		4,295,024	3,049,259	223,754	1,022,011
		Direct Labor Accts 901 - 905 Utility 9 Only		5,547,864	3,418,316	2,129,548	XXXXXX
		Total		64,215,292	49,785,483	9,996,029	4,433,780
		Percentage		100.000%	77.529%	15.566%	6.905%
		Number of Customers at		681,193	360,451	224,556	96,186
		Percentage		100.000%	52.915%	32.965%	14.120%
		Net Direct Plant		2,469,357,528	1,967,998,952	338,164,005	163,194,571
		Percentage		100.000%	79.697%	13.694%	6.609%
		Total Percentages		400.000%	288.177%	79.555%	32.268%
7		Average (CD AA)		<b>100.000%</b>	<b>72.044%</b>	<b>19.889%</b>	<b>8.067%</b>

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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
	Direct Expenses Accts 580 - 894		7,715,079	0	5,247,466	2,467,613
	Direct Expenses Accts 901 - 935		19,538,198	0	16,142,401	3,395,797
	Direct Expenses Accts 901 - 905 Utility 9 Only		540,555	0	540,555	XXXXXX
	<b>Total</b>		<b>27,793,832</b>	<b>0</b>	<b>21,930,422</b>	<b>5,863,410</b>
	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
	<b>Total</b>		<b>14,429,809</b>	<b>0</b>	<b>9,996,029</b>	<b>4,433,780</b>
	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%
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>285.324%</b>	<b>114.676%</b>
8	Average (GD AA)		<b>100.000%</b>	<b>0.000%</b>	<b>71.331%</b>	<b>28.669%</b>
Input	Elec/Gas North 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
	Direct Expenses Accts 580 - 894		63,873,669	58,626,203	5,247,466	0
	Direct Expenses Accts 901 - 935		55,397,320	39,254,919	16,142,401	0
	Adjustments		0	0	0	0
	<b>Total</b>		<b>119,270,989</b>	<b>97,881,122</b>	<b>21,389,867</b>	<b>0</b>
	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
	<b>Total</b>		<b>54,233,648</b>	<b>46,367,167</b>	<b>7,866,481</b>	<b>0</b>
	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%
	<b>Total Percentages</b>		<b>400.000%</b>	<b>314.644%</b>	<b>85.356%</b>	<b>0.000%</b>
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>78.661%</b>	<b>21.339%</b>	<b>0.000%</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS ALLOCATION PERCENTAGES</b>	<b>G-ALL-12A</b>
For Twelve Months Ended May 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		13,691,219	9,017,327	4,673,892	
			100.000%	65.862%	34.138%	
12	Net Gas Plant (before DFIT) Percent		357,450,195	233,782,935	123,667,260	
			100.000%	65.403%	34.597%	
13	G-PLT Net Gas General Plant Percent		36,953,661	25,864,885	11,088,776	
			100.000%	69.993%	30.007%	
14	Net Allocated Schedule M's Percent		-24,745,741	-16,175,885	-8,569,856	
			100.000%	65.368%	34.632%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>REVENUES</b>									
		<b>SALES OF GAS:</b>									
99	480000	Residential	147,209,325	0	147,209,325	101,376,733	0	101,376,733	45,832,592	0	45,832,592
99	4812XX	Commercial - Firm & Interruptible	74,952,955	0	74,952,955	52,880,327	0	52,880,327	22,072,628	0	22,072,628
99	4813XX	Industrial-Firm	3,489,688	0	3,489,688	1,899,818	0	1,899,818	1,589,870	0	1,589,870
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	285,380	0	285,380	252,974	0	252,974	32,406	0	32,406
99	499XXX	Unbilled Revenue	(3,064,166)	0	(3,064,166)	(2,051,189)	0	(2,051,189)	(1,012,977)	0	(1,012,977)
		<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>222,873,182</b>	<b>0</b>	<b>222,873,182</b>	<b>154,358,663</b>	<b>0</b>	<b>154,358,663</b>	<b>68,514,519</b>	<b>0</b>	<b>68,514,519</b>
		<b>OTHER OPERATING REVENUES:</b>									
99	483XXX	Sales for Resale	113,848,989	0	113,848,989	78,336,700	0	78,336,700	35,512,289	0	35,512,289
99	488000	Miscellaneous Service Revenues	30,521	0	30,521	18,045	0	18,045	12,476	0	12,476
99	489300	Transportation For Others	4,055,116	0	4,055,116	3,658,129	0	3,658,129	396,987	0	396,987
99	493000	Rent from Gas Property	2,665	0	2,665	2,665	0	2,665	0	0	0
4	495000	Other Gas Revenues	6,051,768	140,814	6,192,582	4,191,568	95,172	4,286,740	1,860,200	45,642	1,905,842
		<b>TOTAL OTHER OPERATING REVENUES</b>	<b>123,989,059</b>	<b>140,814</b>	<b>124,129,873</b>	<b>86,207,107</b>	<b>95,172</b>	<b>86,302,279</b>	<b>37,781,952</b>	<b>45,642</b>	<b>37,827,594</b>
		<b>TOTAL GAS REVENUES</b>	<b>346,862,241</b>	<b>140,814</b>	<b>347,003,055</b>	<b>240,565,770</b>	<b>95,172</b>	<b>240,660,942</b>	<b>106,296,471</b>	<b>45,642</b>	<b>106,342,113</b>
		<b>PRODUCTION EXPENSES:</b>									
G-804	804/805	City Gate Purchases	240,106,926	0	240,106,926	165,338,086	0	165,338,086	74,768,840	0	74,768,840
6	808XXX	Net Natural Gas Storage Transactions	(1,906,836)	0	(1,906,836)	(712,302)	0	(712,302)	(1,194,534)	0	(1,194,534)
6	811000	Gas Used for Products Extraction	(1,273,125)	0	(1,273,125)	(886,216)	0	(886,216)	(386,909)	0	(386,909)
10	813000	Other Gas Expenses	0	1,362,054	1,362,054	0	916,363	916,363	0	445,691	445,691
99	813010	Gas Technology Institute (GTI) Expenses	104,322	0	104,322	74,514	0	74,514	29,808	0	29,808
		<b>TOTAL PRODUCTION EXPENSES</b>	<b>237,031,287</b>	<b>1,362,054</b>	<b>238,393,341</b>	<b>163,814,082</b>	<b>916,363</b>	<b>164,730,445</b>	<b>73,217,205</b>	<b>445,691</b>	<b>73,662,896</b>
		<b>UNDERGROUND STORAGE EXPENSES:</b>									
1	814000	Supervision & Engineering	0	8,455	8,455	0	5,883	5,883	0	2,572	2,572
1	824000	Other Expenses	0	490,986	490,986	0	341,628	341,628	0	149,358	149,358
1	837000	Other Equipment	0	429,594	429,594	0	298,912	298,912	0	130,682	130,682
		<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>929,035</b>	<b>929,035</b>	<b>0</b>	<b>646,423</b>	<b>646,423</b>	<b>0</b>	<b>282,612</b>	<b>282,612</b>
G-DEPX		Depreciation Expense-Underground Storage	0	610,976	610,976	0	425,117	425,117	0	185,859	185,859
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	158	158	0	69	69
G-OTX		Taxes Other Than FIT	0	39,153	39,153	0	27,243	27,243	0	11,910	11,910
		<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES</b>	<b>0</b>	<b>650,356</b>	<b>650,356</b>	<b>0</b>	<b>452,518</b>	<b>452,518</b>	<b>0</b>	<b>197,838</b>	<b>197,838</b>
		<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>1,579,391</b>	<b>1,579,391</b>	<b>0</b>	<b>1,098,941</b>	<b>1,098,941</b>	<b>0</b>	<b>480,450</b>	<b>480,450</b>

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION</b>											
3	870000	Supervision & Engineering	161,534	943,790	1,105,324	128,696	599,882	728,578	32,838	343,908	376,746
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,360,465	847,240	3,207,705	1,397,019	538,514	1,935,533	963,446	308,726	1,272,172
3	875000	Measuring & Reg Sta Exp-General	125,076	94	125,170	82,407	60	82,467	42,669	34	42,703
3	876000	Measuring & Reg Sta Exp-Industrial	9,990	0	9,990	9,039	0	9,039	951	0	951
3	877000	Measuring & Reg Sta Exp-City Gate	169,886	0	169,886	67,400	0	67,400	102,486	0	102,486
3	878000	Meter & House Regulator Expenses	646,108	0	646,108	515,625	0	515,625	130,483	0	130,483
3	879000	Customer Installation Expenses	1,456,771	86,353	1,543,124	835,984	54,887	890,871	620,787	31,466	652,253
3	880000	Other Expenses	1,079,332	793,178	1,872,510	728,300	504,152	1,232,452	351,032	289,026	640,058
3	881000	Rents	0	38,086	38,086	0	24,208	24,208	0	13,878	13,878
<b>MAINTENANCE</b>											
3	885000	Supervision & Engineering	143,974	20,164	164,138	57,170	12,816	69,986	86,804	7,348	94,152
3	887000	Mains	1,810,334	23,470	1,833,804	1,260,975	14,918	1,275,893	549,359	8,552	557,911
3	889000	Measuring & Reg Sta Exp-General	213,588	0	213,588	148,110	0	148,110	65,478	0	65,478
3	890000	Measuring & Reg Sta Exp-Industrial	175,567	1,061	176,628	51,935	674	52,609	123,632	387	124,019
3	891000	Measuring & Reg Sta Exp-City Gate	76,746	0	76,746	51,580	0	51,580	25,166	0	25,166
3	892000	Services	943,568	57,197	1,000,765	576,659	36,355	613,014	366,909	20,842	387,751
3	893000	Meters & House Regulators	636,564	652,482	1,289,046	451,290	414,724	866,014	185,274	237,758	423,032
3	894000	Other Equipment	229	171,861	172,090	116	109,237	109,353	113	62,624	62,737
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			<b>10,009,732</b>	<b>3,634,976</b>	<b>13,644,708</b>	<b>6,362,305</b>	<b>2,310,427</b>	<b>8,672,732</b>	<b>3,647,427</b>	<b>1,324,549</b>	<b>4,971,976</b>
G-DEPX		Depreciation Expense-Distribution	10,375,389	49,470	10,424,859	6,780,212	34,415	6,814,627	3,595,177	15,055	3,610,232
G-OTX		Taxes Other Than FIT	16,088,073	0	16,088,073	13,864,412	0	13,864,412	2,223,661	0	2,223,661
<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>			<b>26,463,462</b>	<b>49,470</b>	<b>26,512,932</b>	<b>20,644,624</b>	<b>34,415</b>	<b>20,679,039</b>	<b>5,818,838</b>	<b>15,055</b>	<b>5,833,893</b>
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>36,473,194</b>	<b>3,684,446</b>	<b>40,157,640</b>	<b>27,006,929</b>	<b>2,344,842</b>	<b>29,351,771</b>	<b>9,466,265</b>	<b>1,339,604</b>	<b>10,805,869</b>
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	383,831	383,831	0	254,964	254,964	0	128,867	128,867
2	902000	Meter Reading Expenses	1,711,406	64,322	1,775,728	1,492,980	42,727	1,535,707	218,426	21,595	240,021
G-903	903XXX	Customer Records & Collection Expenses	1,111,497	3,931,617	5,043,114	788,947	2,611,616	3,400,563	322,550	1,320,001	1,642,551
2	904000	Uncollectible Accounts	0	1,586,361	1,586,361	0	1,053,756	1,053,756	0	532,605	532,605
2	905000	Misc Customer Accounts	0	97,799	97,799	0	64,964	64,964	0	32,835	32,835
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>2,822,903</b>	<b>6,063,930</b>	<b>8,886,833</b>	<b>2,281,927</b>	<b>4,028,027</b>	<b>6,309,954</b>	<b>540,976</b>	<b>2,035,903</b>	<b>2,576,879</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	9,272,681	158,486	9,431,167	7,194,414	105,276	7,299,690	2,078,267	53,210	2,131,477
2	909000	Advertising	18,036	670,627	688,663	15,797	445,471	461,268	2,239	225,156	227,395
2	910000	Misc Customer Service & Info Exp	0	91,610	91,610	0	60,853	60,853	0	30,757	30,757
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>9,290,717</b>	<b>920,723</b>	<b>10,211,440</b>	<b>7,210,211</b>	<b>611,600</b>	<b>7,821,811</b>	<b>2,080,506</b>	<b>309,123</b>	<b>2,389,629</b>

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>SALES EXPENSES:</b>									
2	912000	Demonstrating & Selling Expenses	0	7,427	7,427	0	4,933	4,933	0	2,494	2,494
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>7,427</b>	<b>7,427</b>	<b>0</b>	<b>4,933</b>	<b>4,933</b>	<b>0</b>	<b>2,494</b>	<b>2,494</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	139,567	6,599,826	6,739,393	104,551	4,460,624	4,565,175	35,016	2,139,202	2,174,218
4	921000	Office Supplies & Expenses	1,351	1,057,237	1,058,588	1,351	714,555	715,906	0	342,682	342,682
4	922000	Admin. Expenses Transferred - Credit	0	(33,934)	(33,934)	0	(22,935)	(22,935)	0	(10,999)	(10,999)
4	923000	Outside Services Employed	3,945	3,623,527	3,627,472	3,945	2,449,033	2,452,978	0	1,174,494	1,174,494
4	924000	Property Insurance Premium	0	314,859	314,859	0	212,804	212,804	0	102,055	102,055
4	925XXX	Injuries and Damages	864	967,663	968,527	481	654,014	654,495	383	313,649	314,032
4	926XXX	Employee Pensions and Benefits	55,561	195,433	250,994	55,561	132,087	187,648	0	63,346	63,346
4	928000	Regulatory Commission Expenses	848,790	297,274	1,146,064	615,917	200,919	816,836	232,873	96,355	329,228
4	930000	Miscellaneous General Expenses	37,183	882,319	919,502	20,943	596,333	617,276	16,240	285,986	302,226
4	931000	Rents	11,003	255,562	266,565	10,307	172,727	183,034	696	82,835	83,531
4	935000	Maintenance of General Plant	243,174	1,850,322	2,093,496	152,610	1,250,577	1,403,187	90,564	599,745	690,309
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>1,341,438</b>	<b>16,010,088</b>	<b>17,351,526</b>	<b>965,666</b>	<b>10,820,738</b>	<b>11,786,404</b>	<b>375,772</b>	<b>5,189,350</b>	<b>5,565,122</b>
G-DEPX		Depreciation Expense-General Plant	444,212	2,211,175	2,655,387	283,117	1,494,466	1,777,583	161,095	716,709	877,804
G-AMTX		Amortization Expense - General Plant - 303000	26,930	2,070	29,000	23,106	1,399	24,505	3,824	671	4,495
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,659,640	1,659,640	0	1,121,701	1,121,701	0	537,939	537,939
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	5,093	5,093	0	3,442	3,442	0	1,651	1,651
99	407025	WA GRC Jackson Prairie O&M Deferral	27,275	0	27,275	27,275	0	27,275	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	(100,787)	0	(100,787)	(100,787)	0	(100,787)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	307,136	0	307,136	307,136	0	307,136	0	0	0
99	407335	DSIT Amortization - ID	(46,959)	0	(46,959)	0	0	0	(46,959)	0	(46,959)
99	407425	WA GRC Jackson Prairie Deferral	(448,795)	0	(448,795)	(448,795)	0	(448,795)	0	0	0
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>209,012</b>	<b>3,877,978</b>	<b>4,086,990</b>	<b>91,052</b>	<b>2,621,008</b>	<b>2,712,060</b>	<b>117,960</b>	<b>1,256,970</b>	<b>1,374,930</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>1,550,450</b>	<b>19,888,066</b>	<b>21,438,516</b>	<b>1,056,718</b>	<b>13,441,746</b>	<b>14,498,464</b>	<b>493,732</b>	<b>6,446,320</b>	<b>6,940,052</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>287,168,551</b>	<b>33,506,037</b>	<b>320,674,588</b>	<b>201,369,867</b>	<b>22,446,452</b>	<b>223,816,319</b>	<b>85,798,684</b>	<b>11,059,585</b>	<b>96,858,269</b>
		<b>NET OPERATING INCOME BEFORE FIT</b>			<b>26,328,467</b>			<b>16,844,623</b>			<b>9,483,844</b>
G-FIT		FEDERAL INCOME TAX			1,099,691			505,258			594,433
G-FIT		DEFERRED FEDERAL INCOME TAX			5,542,898			3,733,373			1,809,525
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(43,019)			(26,151)			(16,868)
		<b>GAS NET OPERATING INCOME</b>			<b>19,728,897</b>			<b>12,632,143</b>			<b>7,096,754</b>



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended May 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%		66.426%			33.574%		
G-ALL	3	Direct Distribution Operating Expense		100.000%		63.561%			36.439%		
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		67.587%			32.413%		
G-ALL	6	Actual Therms Purchased		100.000%		69.568%			30.432%		
G-ALL	10	Actual Annual Throughput		100.000%		67.278%			32.722%		
G-ALL	99	Not Allocated		0.000%		0.000%			0.000%		

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended May 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	184,356,052	0	184,356,052	126,915,659	0	126,915,659	57,440,393	0	57,440,393
1	804001	Pipeline Demand Costs	26,093,819	0	26,093,819	18,137,745	0	18,137,745	7,956,074	0	7,956,074
1	804002	Transport Variable Charges	749,438	0	749,438	521,188	0	521,188	228,250	0	228,250
6	804010	Gas Costs - Fixed Hedge	256,893	0	256,893	185,298	0	185,298	71,595	0	71,595
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	216,169	0	216,169	148,615	0	148,615	67,554	0	67,554
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	7,698,916	0	7,698,916	5,376,777	0	5,376,777	2,322,139	0	2,322,139
6	804700	Gas Costs - Offsystem Bookout	3,375,739	0	3,375,739	2,304,784	0	2,304,784	1,070,955	0	1,070,955
6	804711	Gas Costs - Offsystem Bookout Offset	(3,196,855)	0	(3,196,855)	(1,934,269)	0	(1,934,269)	(1,262,586)	0	(1,262,586)
6	804730	Gas Costs - Intracompany LDC Gas	20,612,578	0	20,612,578	13,937,452	0	13,937,452	6,675,126	0	6,675,126
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(8,910,847)	0	(8,910,847)	(6,314,247)	0	(6,314,247)	(2,596,600)	0	(2,596,600)
99	805120	Gas Expense - Rate Deferrals	8,855,024	0	8,855,024	6,059,084	0	6,059,084	2,795,940	0	2,795,940
		TOTAL PURCHASED GAS COSTS	240,106,926	0	240,106,926	165,338,086	0	165,338,086	74,768,840	0	74,768,840

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	6	Actual Therms Purchased	100.000%	69.568%	30.432%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	1,111,497	3,931,617	5,043,114	788,947	2,611,616	3,400,563	322,550	1,320,001	1,642,551
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	1,111,497	3,931,617	5,043,114	788,947	2,611,616	3,400,563	322,550	1,320,001	1,642,551

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.426%	33.574%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.403%	34.597%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	222,315	158,486	380,801	136,721	105,276	241,997	85,594	53,210	138,804
99	908600	Public Purpose Tariff Rider Expense Offset	9,323,721	0	9,323,721	7,214,018	0	7,214,018	2,109,703	0	2,109,703
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	(368,030)	0	(368,030)	(241,880)	0	(241,880)	(126,150)	0	(126,150)
99	908990	DSM Amortization	9,120	0	9,120	0	0	0	9,120	0	9,120
		Total Account 908	9,272,681	158,486	9,431,167	7,194,414	105,276	7,299,690	2,078,267	53,210	2,131,477

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.426%	33.574%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.44%	52.44%
2	Cost of Debt		5.671%	5.820%
	Total Cost of Debt		2.974%	3.052%
	Total Weighted Cost		2.974%	3.052%
G-APL	Net Rate Base	313,150,599	204,282,998	108,867,601
	Interest Deduction for FIT Calculation	9,398,015	6,075,376	3,322,639
1	#			
2	#			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	347,003,055	240,660,942	106,342,113
G-OPS	Operating & Maintenance Expense	289,424,310	199,972,702	89,451,608
G-OPS	Book Deprec/Amort and Reg Amortizations	15,123,052	9,951,962	5,171,090
G-OTX	Taxes Other than FIT	16,127,226	13,891,655	2,235,571
	Net Operating Income Before FIT	26,328,467	16,844,623	9,483,844
G-INT	Less: Interest Expense	9,398,015	6,075,376	3,322,639
G-SCM	Schedule M Adjustments	(13,788,478)	(9,325,652)	(4,462,826)
	Taxable Net Operating Income	3,141,974	1,443,595	1,698,379
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	1,099,691	505,258	594,433
G-DTE	Deferred FIT	5,542,898	3,733,373	1,809,525
99	411400 Amortized Investment Tax Credit	(43,019)	(26,151)	(16,868)
	Total FIT/Deferred FIT & ITC	6,599,570	4,212,480	2,387,090

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS SCHEDULE M ITEMS</b>	<b>G-SCM-12A</b>
For Twelve Months Ended May 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	10,846,531	4,538,651	15,385,182	7,086,435	3,080,698	10,167,133	3,760,096	1,457,953	5,218,049
12	997001	Contributions In Aid of Construction	0	373,686	373,686	0	244,402	244,402	0	129,284	129,284
2	997002	Injuries and Damages	0	(75,001)	(75,001)	0	(49,820)	(49,820)	0	(25,181)	(25,181)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	802,513	802,513	0	542,394	542,394	0	260,119	260,119
6	997008	DSM Book Amortization	0	9,120	9,120	0	6,345	6,345	0	2,775	2,775
99	997010	Deferred Gas Credit and Refunds	(504,617)	0	(504,617)	(703,957)	0	(703,957)	199,340	0	199,340
4	997015	Airplane Lease Payments	0	100,642	100,642	0	68,021	68,021	0	32,621	32,621
12	997016	Redemption Expense Amortization	0	227,264	227,264	0	148,637	148,637	0	78,627	78,627
4	997020	FAS87 Current Pension Accrual	0	(2,588,829)	(2,588,829)	0	(1,749,712)	(1,749,712)	0	(839,117)	(839,117)
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	202,176	0	202,176	202,176	0	202,176	0	0	0
12	997032	Interest Rate Swaps	0	(5,542,987)	(5,542,987)	0	(3,625,280)	(3,625,280)	0	(1,917,707)	(1,917,707)
4	997033	DSM Tariff Rider	772,599	0	772,599	451,897	0	451,897	320,702	0	320,702
12	997048	AFUDC	0	(102,898)	(102,898)	0	(67,298)	(67,298)	0	(35,600)	(35,600)
11	997049	Tax Depreciation	0	(24,053,176)	(24,053,176)	0	(15,841,903)	(15,841,903)	0	(8,211,273)	(8,211,273)
1	997055	Deferred Gas Exchange	0	1,000,040	1,000,040	0	695,828	695,828	0	304,212	304,212
4	997062	Gain on Sale of Office Building	0	(38,129)	(38,129)	0	(25,770)	(25,770)	0	(12,359)	(12,359)
99	997065	Amortization of Unbilled Revenue Add-Ins	(348,165)	0	(348,165)	(241,880)	0	(241,880)	(106,285)	0	(106,285)
99	997073	DSIT Amortization - ID	(66,824)	0	(66,824)	0	0	0	(66,824)	0	(66,824)
11	997080	Book Transportation Depreciation	0	508,651	508,651	0	335,008	335,008	0	173,643	173,643
4	997081	Deferred Compensation	0	(237,355)	(237,355)	0	(160,421)	(160,421)	0	(76,934)	(76,934)
4	997082	Meal Disallowances	0	95,817	95,817	0	64,760	64,760	0	31,057	31,057
4	997083	Paid Time Off	0	111,431	111,431	0	75,313	75,313	0	36,118	36,118
2	997084	Customer Uncollectibles	0	124,821	124,821	0	82,914	82,914	0	41,907	41,907
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>10,957,261</b>	<b>(24,745,739)</b>	<b>(13,788,478)</b>	<b>6,850,232</b>	<b>(16,175,884)</b>	<b>(9,325,652)</b>	<b>4,107,029</b>	<b>(8,569,855)</b>	<b>(4,462,826)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.426%	33.574%
G-ALL	3	Direct Distribution Operating Expense	100.000%	63.561%	36.439%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	6	Actual Therms Purchased	100.000%	69.568%	30.432%
G-ALL	11	Book Depreciation	100.000%	65.862%	34.138%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.403%	34.597%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	5,544,841	3,624,552	1,920,289
99	410100	Deferred Federal Income Tax Exp	(163,805)	(1,987)	(161,818)
		SUBTOTAL	<u>5,381,036</u>	<u>3,622,565</u>	<u>1,758,471</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	40,004	26,150	13,854
99	411100	Deferred Federal Income Tax Exp	121,858	84,658	37,200
		SUBTOTAL	<u>161,862</u>	<u>110,808</u>	<u>51,054</u>
		<b>Total Deferred Federal Income Tax Expense</b>	<u><u>5,542,898</u></u>	<u><u>3,733,373</u></u>	<u><u>1,809,525</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.368%	34.632%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>UNDERGROUND STORAGE</b>									
16	408190	R&P Property Tax - Storage	0	39,153	39,153	0	27,243	27,243	0	11,910	11,910
		<b>TOTAL UNDERGROUND STORAGE TAX</b>	<b>0</b>	<b>39,153</b>	<b>39,153</b>	<b>0</b>	<b>27,243</b>	<b>27,243</b>	<b>0</b>	<b>11,910</b>	<b>11,910</b>
		<b>DISTRIBUTION</b>									
99	408110	State Excise Tax	6,049,220	0	6,049,220	6,049,220	0	6,049,220	0	0	0
99	408120	Municipal Occupation & License Tax	7,054,160	0	7,054,160	5,817,866	0	5,817,866	1,236,294	0	1,236,294
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	2,897,166	0	2,897,166	1,997,326	0	1,997,326	899,840	0	899,840
99	409100	State Income Tax	87,527	0	87,527	0	0	0	87,527	0	87,527
		<b>TOTAL DISTRIBUTION TAX</b>	<b>16,088,073</b>	<b>0</b>	<b>16,088,073</b>	<b>13,864,412</b>	<b>0</b>	<b>13,864,412</b>	<b>2,223,661</b>	<b>0</b>	<b>2,223,661</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>16,088,073</b>	<b>39,153</b>	<b>16,127,226</b>	<b>13,864,412</b>	<b>27,243</b>	<b>13,891,655</b>	<b>2,223,661</b>	<b>11,910</b>	<b>2,235,571</b>

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 May 31, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,133,431	41,410	1,174,841	964,981	27,988	992,969	168,450	13,422	181,872
4	3031XX	Misc Intangible IT Plant (3031XX)	0	8,782,353	8,782,353	0	5,935,729	5,935,729	0	2,846,624	2,846,624
4		TOTAL INTANGIBLE PLANT	1,133,431	8,823,763	9,957,194	964,981	5,963,717	6,928,698	168,450	2,860,046	3,028,496
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	468,547	468,547	0	326,015	326,015	0	142,532	142,532
1	351XXX	Structures & Improvements	0	1,333,347	1,333,347	0	927,743	927,743	0	405,604	405,604
1	352XXX	Wells	0	17,742,136	17,742,136	0	12,344,978	12,344,978	0	5,397,158	5,397,158
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	11,393,928	11,393,928	0	7,927,895	7,927,895	0	3,466,033	3,466,033
1	355000	Measuring & Regulating Equipment	0	186,077	186,077	0	129,472	129,472	0	56,605	56,605
1	356000	Purification Equipment	0	407,455	407,455	0	283,507	283,507	0	123,948	123,948
1	357000	Other Equipment	0	1,473,948	1,473,948	0	1,025,573	1,025,573	0	448,375	448,375
		TOTAL UNDERGROUND STORAGE PLANT	0	34,049,915	34,049,915	0	23,691,930	23,691,930	0	10,357,985	10,357,985
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,844	0	88,844	64,174	0	64,174	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	777,104	22,221	799,325	510,449	15,459	525,908	266,655	6,762	273,417
6	376000	Mains	219,558,374	2,512,520	222,070,894	141,149,407	1,747,910	142,897,317	78,408,967	764,610	79,173,577
6	378000	Measuring & Reg Station Equip-General	5,106,524	57,440	5,163,964	3,102,384	39,960	3,142,344	2,004,140	17,480	2,021,620
6	379000	Measuring & Reg Station Equip-City Gate	5,884,777	58,428	5,943,205	1,738,293	40,647	1,778,940	4,146,484	17,781	4,164,265
6	380000	Services	142,931,690	0	142,931,690	95,659,929	0	95,659,929	47,271,761	0	47,271,761
6	381000	Meters	62,506,253	0	62,506,253	41,855,532	0	41,855,532	20,650,721	0	20,650,721
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	2,840,568	0	2,840,568	2,229,376	0	2,229,376	611,192	0	611,192
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	439,758,367	2,650,609	442,408,976	286,310,642	1,843,976	288,154,618	153,447,725	806,633	154,254,358

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		GENERAL PLANT									
4	389XXX	Land & Land Rights	670,908	847,043	1,517,951	577,609	572,491	1,150,100	93,299	274,552	367,851
4	390XXX	Structures & Improvements	4,299,557	11,820,605	16,120,162	3,284,632	7,989,192	11,273,824	1,014,925	3,831,413	4,846,338
4	391XXX	Office Furniture & Equipment	0	8,888,727	8,888,727	0	6,007,624	6,007,624	0	2,881,103	2,881,103
4	392XXX	Transportation Equipment	6,078,645	1,485,484	7,564,129	4,441,252	1,003,994	5,445,246	1,637,393	481,490	2,118,883
4	393000	Stores Equipment	155,898	298,225	454,123	115,059	201,561	316,620	40,839	96,664	137,503
4	394000	Tools, Shop & Garage Equipment	1,529,539	2,387,978	3,917,517	1,081,750	1,613,963	2,695,713	447,789	774,015	1,221,804
4	395000	Laboratory Equipment	100,465	298,023	398,488	75,772	201,425	277,197	24,693	96,598	121,291
4	396XXX	Power Operated Equipment	3,892,482	848,030	4,740,512	2,959,781	573,158	3,532,939	932,701	274,872	1,207,573
4	397XXX	Communications Equipment	1,828,652	4,438,904	6,267,556	585,821	3,000,122	3,585,943	1,242,831	1,438,782	2,681,613
4	398000	Miscellaneous Equipment	140	80,659	80,799	60	54,515	54,575	80	26,144	26,224
		TOTAL GENERAL PLANT	18,556,286	31,393,678	49,949,964	13,121,736	21,218,045	34,339,781	5,434,550	10,175,633	15,610,183
		TOTAL PLANT IN SERVICE	459,448,084	76,917,965	536,366,049	300,397,359	52,717,668	353,115,027	159,050,725	24,200,297	183,251,022
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	11,870,457	11,870,457	0	8,259,464	8,259,464	0	3,610,993	3,610,993
G-ADEP		Distribution Plant	148,214,588	1,420,839	149,635,427	98,623,222	988,449	99,611,671	49,591,366	432,390	50,023,756
G-ADEP		General Plant	4,806,734	8,159,615	12,966,349	2,939,286	5,514,839	8,454,125	1,867,448	2,644,776	4,512,224
		TOTAL ACCUMULATED DEPRECIATION	153,021,322	21,450,911	174,472,233	101,562,508	14,762,752	116,325,260	51,458,814	6,688,159	58,146,973
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	113,936	8,024	121,960	75,236	5,423	80,659	38,700	2,601	41,301
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	4,052,546	4,052,546	0	2,738,994	2,738,994	0	1,313,552	1,313,552
G-AAAMT		Underground Storage	0	239,158	239,158	0	166,406	166,406	0	72,752	72,752
G-AAAMT		General Plant - 390200, 396200	4,609	25,345	29,954	3,641	17,130	20,771	968	8,215	9,183
		TOTAL ACCUMULATED AMORTIZATION	118,545	4,325,073	4,443,618	78,877	2,927,953	3,006,830	39,668	1,397,120	1,436,788
		TOTAL ACCUMULATED DEPR/AMORT	153,139,867	25,775,984	178,915,851	101,641,385	17,690,705	119,332,090	51,498,482	8,085,279	59,583,761
		NET GAS UTILITY PLANT before DFIT	306,308,217	51,141,981	357,450,198	198,755,974	35,026,963	233,782,937	107,552,243	16,115,018	123,667,261
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(59,313,895)	(59,313,895)	0	(38,793,067)	(38,793,067)	0	(20,520,828)	(20,520,828)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(5,733,368)	(5,733,368)	0	(3,866,493)	(3,866,493)	0	(1,866,875)	(1,866,875)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,367,439)	(1,367,439)	0	(894,346)	(894,346)	0	(473,093)	(473,093)
		TOTAL ACCUMULATED DFIT	0	(66,414,702)	(66,414,702)	0	(43,553,906)	(43,553,906)	0	(22,860,796)	(22,860,796)
		NET GAS UTILITY PLANT	306,308,217	(15,272,721)	291,035,496	198,755,974	(8,526,943)	190,229,031	107,552,243	(6,745,778)	100,806,465
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%			69.568%			30.432%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			65.403%			34.597%	

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-APL-12A</b>
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	
For Twelve Months Ended May 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	306,308,217	(15,272,721)	291,035,496	198,755,974	(8,526,943)	190,229,031	107,552,243	(6,745,778)	100,806,465
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	(11,121)	(11,121)	0	(7,516)	(7,516)	0	(3,605)	(3,605)
4	190850	DFIT - Gain on Sale of General Office Bldg	0	3,905	3,905	0	2,639	2,639	0	1,266	1,266
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,987,674	3,987,674	0	1,743,390	1,743,390
1	164100	Gas Inventory--Jackson Prairie	0	16,000,945	16,000,945	0	11,133,458	11,133,458	0	4,867,487	4,867,487
4	252000	Customer Advances	(87,242)	(21)	(87,263)	(21,182)	(14)	(21,196)	(66,060)	(7)	(66,067)
99	235199	Customer Deposits	(1,041,092)	0	(1,041,092)	(1,041,092)	0	(1,041,092)	0	0	0
C-WKC		Working Capital	0	1,518,285	1,518,285	0	0	0	0	1,518,285	1,518,285
99	186710	DSM Programs	380	0	380	0	0	0	380	0	380
		TOTAL OTHER ADJUSTMENTS	(1,127,954)	23,243,057	22,115,103	(1,062,274)	15,116,241	14,053,967	(65,680)	8,126,816	8,061,136
		NET RATE BASE	305,180,263	7,970,336	313,150,599	197,693,700	6,589,298	204,282,998	107,486,563	1,381,038	108,867,601

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 May 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Electric Production</b>															
Steam (ED-AN)	10,652,679	10,652,679													
Hydro (ED-AN)	8,793,683	8,793,683													
Other (ED-AN)	8,059,461	8,059,461													
<b>Total Electric Production</b>	<b>27,505,823</b>	<b>27,505,823</b>													
<b>Electric Transmission</b>															
ED-AN	10,447,507	10,447,507													
<b>Total Electric Transmission</b>	<b>10,447,507</b>	<b>10,447,507</b>													
<b>Electric Distribution</b>															
ED-ID	10,966,069	10,966,069													
ED-WA	19,858,155	19,858,155													
<b>Total Electric Distribution</b>	<b>30,824,224</b>	<b>30,824,224</b>													
<b>Gas Underground Storage</b>															
1 GD-AN	610,976		610,976			610,976	610,976		425,117	425,117		185,859	185,859		
GD-OR	112,143			112,143											
<b>Total Gas Underground Storage</b>	<b>723,119</b>		<b>610,976</b>	<b>112,143</b>		<b>610,976</b>	<b>610,976</b>		<b>425,117</b>	<b>425,117</b>		<b>185,859</b>	<b>185,859</b>		
<b>Gas Distribution</b>															
6 GD-AN	49,470		49,470			49,470	49,470		34,415	34,415		15,055	15,055		
GD-ID	3,595,177		3,595,177		3,595,177	3,595,177					3,595,177		3,595,177		
GD-WA	6,780,212		6,780,212		6,780,212	6,780,212		6,780,212		6,780,212					
GD-OR	3,707,110			3,707,110											
<b>Total Gas Distribution</b>	<b>14,131,969</b>		<b>10,424,859</b>	<b>3,707,110</b>		<b>10,375,389</b>	<b>49,470</b>	<b>10,424,859</b>		<b>6,780,212</b>	<b>34,415</b>	<b>6,814,627</b>	<b>3,595,177</b>	<b>15,055</b>	<b>3,610,232</b>
<b>General Plant</b>															
ED-AN	2,550,744	2,550,744													
ED-ID	264,697	264,697													
ED-WA	723,057	723,057													
7,4 CD-AA	9,867,597	7,109,011	1,962,567	796,019		1,962,567	1,962,567		1,326,440	1,326,440		636,127	636,127		
9,4 CD-AN	490,063	385,488	104,575			104,575	104,575		70,679	70,679		33,896	33,896		
9 CD-ID	418,832	329,457	89,375		89,375	89,375					89,375		89,375		
9 CD-WA	163,036	128,246	34,790		34,790	34,790		34,790		34,790					
8,4 GD-AA	155,683		111,050	44,633		111,050	111,050		75,055	75,055		35,995	35,995		
4 GD-AN	32,983		32,983			32,983			22,292	22,292		10,691	10,691		
GD-ID	71,720		71,720		71,720	71,720					71,720		71,720		
GD-WA	248,327		248,327		248,327	248,327		248,327		248,327					
GD-OR	257,439			257,439											
<b>Total General Plant</b>	<b>15,244,178</b>	<b>11,490,700</b>	<b>2,655,387</b>	<b>1,098,091</b>		<b>444,212</b>	<b>2,211,175</b>	<b>2,655,387</b>	<b>283,117</b>	<b>1,494,466</b>	<b>1,777,583</b>	<b>161,095</b>	<b>716,709</b>	<b>877,804</b>	
<b>Total Depreciation Expense</b>	<b>98,876,820</b>	<b>80,268,254</b>	<b>13,691,222</b>	<b>4,917,344</b>		<b>10,819,601</b>	<b>2,871,621</b>	<b>13,691,222</b>	<b>7,063,329</b>	<b>1,953,998</b>	<b>9,017,327</b>	<b>3,756,272</b>	<b>917,623</b>	<b>4,673,895</b>	

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%	6	Actual Therms Purchased	69.568%										30.432%		

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

AVISTA UTILITIES

Ref/Basis	System	Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
						Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	915,425	915,425											
Misc Intangible Plt (303000)	ED-AN	86,556	86,556											
<b>Total Production/Transmission</b>		<b>1,001,981</b>	<b>1,001,981</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	23,641	23,641											
Misc Intangible Plt (303000)	ED-WA	2,813	2,813											
<b>Total Distribution</b>		<b>26,454</b>	<b>26,454</b>											
<b>General Plant - 303000</b>														
9,4	CD-AN	9,702	7,632	2,070						1,399	1,399		671	671
	GD-ID	3,824		3,824		3,824		3,824					3,824	3,824
	GD-WA	23,106		23,106		23,106		23,106	23,106		23,106			
	GD-OR	7,770			7,770									
<b>Total General Plant - 303000</b>		<b>44,402</b>	<b>7,632</b>	<b>29,000</b>	<b>7,770</b>	<b>26,930</b>	<b>2,070</b>	<b>29,000</b>	<b>23,106</b>	<b>1,399</b>	<b>24,505</b>	<b>3,824</b>	<b>671</b>	<b>4,495</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	7,288,511	5,250,935	1,449,612	587,964		1,449,612	1,449,612		979,750	979,750		469,862	469,862
	ED-AN	205,060	205,060											
	ED-ID	980	980											
	ED-WA	208,284	208,284											
8,4	GD-AA	290,935		207,527	83,408		207,527	207,527		140,261	140,261		67,266	67,266
4	GD-AN	2,501		2,501			2,501	2,501		1,690	1,690		811	811
	GD-OR	9,534			9,534									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>8,005,805</b>	<b>5,665,259</b>	<b>1,659,640</b>	<b>680,906</b>		<b>1,659,640</b>	<b>1,659,640</b>		<b>1,121,701</b>	<b>1,121,701</b>		<b>537,939</b>	<b>537,939</b>
<b>Gas Underground Storage</b>														
1	GD-AN	227		227			227	227		158	158		69	69
<b>Total Gas Underground Storage</b>		<b>227</b>		<b>227</b>			<b>227</b>	<b>227</b>		<b>158</b>	<b>158</b>		<b>69</b>	<b>69</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	25,606	18,447	5,093	2,066		5,093	5,093		3,442	3,442		1,651	1,651
4	ED-AN	22,833	22,833											
	GD-OR	4,610			4,610									
<b>Total General Plant- 390200, 396200</b>		<b>53,049</b>	<b>41,280</b>	<b>5,093</b>	<b>6,676</b>		<b>5,093</b>	<b>5,093</b>		<b>3,442</b>	<b>3,442</b>		<b>1,651</b>	<b>1,651</b>
<b>Total Amortization Expense</b>		<b>9,131,918</b>	<b>6,742,606</b>	<b>1,693,960</b>	<b>695,352</b>	<b>26,930</b>	<b>1,667,030</b>	<b>1,693,960</b>	<b>23,106</b>	<b>1,126,700</b>	<b>1,149,806</b>	<b>3,824</b>	<b>540,330</b>	<b>544,154</b>

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%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.587%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%			32.413%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months Ended May 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	270,023,588	270,023,588												
Hydro (ED-AN)	106,706,896	106,706,896												
Other (ED-AN)	70,898,735	70,898,735												
<b>Total Electric Production</b>	<b>447,629,219</b>	<b>447,629,219</b>												
<b>Electric Transmission</b>														
ED-AN	173,745,213	173,745,213												
<b>Total Electric Transmission</b>	<b>173,745,213</b>	<b>173,745,213</b>												
<b>Electric Distribution</b>														
ED-ID	132,930,300	132,930,300												
ED-WA	214,005,163	214,005,163												
<b>Total Electric Distribution</b>	<b>346,935,463</b>	<b>346,935,463</b>												
<b>Gas Underground Storage</b>														
I GD-AN	11,870,457		11,870,457			11,870,457			8,259,464	8,259,464		3,610,993	3,610,993	
GD-OR	287,059			287,059										
<b>Total Gas Underground Storage</b>	<b>12,157,516</b>		<b>11,870,457</b>	<b>287,059</b>		<b>11,870,457</b>			<b>8,259,464</b>	<b>8,259,464</b>		<b>3,610,993</b>	<b>3,610,993</b>	
<b>Gas Distribution</b>														
6 GD-AN	1,420,839		1,420,839			1,420,839			988,449	988,449		432,390	432,390	
GD-ID	49,591,366		49,591,366		49,591,366	49,591,366					49,591,366		49,591,366	
GD-WA	98,623,222		98,623,222		98,623,222	98,623,222		98,623,222		98,623,222				
GD-OR	85,522,576			85,522,576										
<b>Total Gas Distribution</b>	<b>235,158,003</b>		<b>149,635,427</b>	<b>85,522,576</b>	<b>148,214,588</b>	<b>1,420,839</b>	<b>149,635,427</b>		<b>988,449</b>	<b>99,611,671</b>		<b>49,591,366</b>	<b>432,390</b>	<b>50,023,756</b>
<b>General Plant</b>														
ED-AN	31,715,683	31,715,683												
ED-ID	5,958,474	5,958,474												
ED-WA	9,956,371	9,956,371												
7,4 CD-AA	21,137,227	15,228,104	4,203,983	1,705,140		4,203,983	4,203,983		2,841,346	2,841,346		1,362,637	1,362,637	
9,4 CD-AN	10,652,855	8,379,643	2,273,212			2,273,212	2,273,212		1,536,396	1,536,396		736,816	736,816	
9 CD-ID	4,240,540	3,335,651	904,889		904,889	904,889					904,889		904,889	
9 CD-WA	2,127,686	1,673,659	454,027		454,027	454,027		454,027		454,027				
8,4 GD-AA	1,137,496		811,387	326,109		811,387	811,387		548,392	548,392		262,995	262,995	
4 GD-AN	871,033		871,033			871,033	871,033		588,705	588,705		282,328	282,328	
GD-ID	962,559		962,559		962,559	962,559					962,559		962,559	
GD-WA	2,485,259		2,485,259		2,485,259	2,485,259		2,485,259		2,485,259				
GD-OR	3,332,927			3,332,927										
<b>Total General Plant</b>	<b>94,578,110</b>	<b>76,247,585</b>	<b>12,966,349</b>	<b>5,364,176</b>	<b>4,806,734</b>	<b>8,159,615</b>	<b>12,966,349</b>	<b>2,939,286</b>	<b>5,514,839</b>	<b>8,454,125</b>	<b>1,867,448</b>	<b>2,644,776</b>	<b>4,512,224</b>	
<b>Total Accumulated Depreciation</b>	<b>1,310,203,524</b>	<b>1,044,557,480</b>	<b>174,472,233</b>	<b>91,173,811</b>	<b>153,021,322</b>	<b>21,450,911</b>	<b>174,472,233</b>	<b>101,562,508</b>	<b>14,762,752</b>	<b>116,325,260</b>	<b>51,458,814</b>	<b>6,688,159</b>	<b>58,146,973</b>	

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South					
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	69.568%		30.432%	

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

Report ID:  
G-AAAMT-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		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	5,473,883	5,473,883												
Misc Intangible Plt (303000)	ED-AN	509,174	509,174												
<b>Total Production/Transmission</b>		<b>5,983,057</b>	<b>5,983,057</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	46,764	46,764												
Misc Intangible Plt (303000)	ED-WA	19,271	19,271												
<b>Total Distribution</b>		<b>66,035</b>	<b>66,035</b>												
<b>General Plant - 303000</b>															
9,4	CD-AN	37,599	29,575	8,024		8,024	8,024		5,423	5,423		2,601	2,601		
	GD-ID	38,700		38,700	38,700		38,700				38,700		38,700		
	GD-WA	75,236		75,236	75,236		75,236	75,236		75,236					
	GD-OR	40,270			40,270										
<b>Total General Plant - 303000</b>		<b>191,805</b>	<b>29,575</b>	<b>121,960</b>	<b>40,270</b>		<b>113,936</b>	<b>8,024</b>	<b>121,960</b>	<b>75,236</b>	<b>5,423</b>	<b>80,659</b>	<b>38,700</b>	<b>2,601</b>	<b>41,301</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	18,736,417	13,498,464	3,726,486	1,511,467		3,726,486	3,726,486		2,518,620	2,518,620		1,207,866	1,207,866	
	ED-AN	714,520	714,520												
	ED-WA	133,557	133,557												
8,4	GD-AA	439,296		313,355	125,941		313,355	313,355		211,787	211,787		101,568	101,568	
4	GD-AN	12,705		12,705			12,705	12,705		8,587	8,587		4,118	4,118	
	GD-OR	41,874			41,874										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>20,078,369</b>	<b>14,346,541</b>	<b>4,052,546</b>	<b>1,679,282</b>		<b>4,052,546</b>	<b>4,052,546</b>		<b>2,738,994</b>	<b>2,738,994</b>		<b>1,313,552</b>	<b>1,313,552</b>	
<b>Gas Underground Storage</b>															
1	GD-AN	239,158		239,158			239,158	239,158		166,406	166,406		72,752	72,752	
<b>Total Gas Underground Storage</b>		<b>239,158</b>		<b>239,158</b>			<b>239,158</b>	<b>239,158</b>		<b>166,406</b>	<b>166,406</b>		<b>72,752</b>	<b>72,752</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	127,433	91,808	25,345	10,280		25,345	25,345		17,130	17,130		8,215	8,215	
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	19,918	19,918												
	ED-WA	110,678	110,678												
	GD-WA	1,863		1,863			1,863	1,863	1,863		1,863				
	GD-OR	44,401			44,401										
<b>Total General Plant - 390200, 396200</b>		<b>317,162</b>	<b>232,527</b>	<b>29,954</b>	<b>54,681</b>		<b>4,609</b>	<b>25,345</b>	<b>29,954</b>	<b>3,641</b>	<b>17,130</b>	<b>20,771</b>	<b>968</b>	<b>8,215</b>	<b>9,183</b>
<b>Total Accumulated Amortization</b>		<b>26,875,586</b>	<b>20,657,735</b>	<b>4,443,618</b>	<b>1,774,233</b>		<b>118,545</b>	<b>4,325,073</b>	<b>4,443,618</b>	<b>78,877</b>	<b>2,927,953</b>	<b>3,006,830</b>	<b>39,668</b>	<b>1,397,120</b>	<b>1,436,788</b>

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%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.587%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%			32.413%



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended May 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	309,076	0	286,302	22,774	309,076	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768	317,768
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,403,373</b>	<b>370,266</b>	<b>630,227</b>	<b>3,095,087</b>	<b>4,095,580</b>	<b>577,609</b>	<b>93,299</b>	<b>847,042</b>	<b>1,517,950</b>	<b>472,075</b>	<b>317,768</b>	<b>789,843</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	5,174,515	488,228	1,767,536	2,918,751	5,174,515	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,877,627	0	0	0	0	1,878,124	0	(497)	1,877,627	0	0	0
99		GD-OR / AS	3,300,107	0	0	0	0	0	0	0	0	3,300,107	0	3,300,107
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	53,764,369	0	0	38,734,002	38,734,002	0	0	10,693,195	10,693,195	0	4,337,172	4,337,172
9		CD-WA / ID / AN	16,633,106	5,184,744	3,741,271	4,157,752	13,083,767	1,406,507	1,014,925	1,127,907	3,549,339	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>80,749,724</b>	<b>5,672,972</b>	<b>5,508,807</b>	<b>45,810,505</b>	<b>56,992,284</b>	<b>3,284,631</b>	<b>1,014,925</b>	<b>11,820,605</b>	<b>16,120,161</b>	<b>3,300,107</b>	<b>4,337,172</b>	<b>7,637,279</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,230,299	989,307	3,052	2,237,940	3,230,299	0	0	0	0	0	0	0
99		GD-WA / ID / AN	264	0	0	0	0	0	0	264	264	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	417,584	0	0	0	0	0	0	297,867	297,867	0	119,717	119,717
7		CD-AA	43,178,915	0	0	31,107,818	31,107,818	0	0	8,587,854	8,587,854	0	3,483,243	3,483,243
9		CD-WA / ID / AN	12,848	0	0	10,106	10,106	0	0	2,742	2,742	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>46,839,910</b>	<b>989,307</b>	<b>3,052</b>	<b>33,355,864</b>	<b>34,348,223</b>	<b>0</b>	<b>0</b>	<b>8,888,727</b>	<b>8,888,727</b>	<b>0</b>	<b>3,602,960</b>	<b>3,602,960</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	16,562,742	7,438,896	2,809,851	6,313,995	16,562,742	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,721,837	0	0	0	0	4,153,354	1,477,892	1,090,591	6,721,837	0	0	0
99		GD-OR / AS	2,409,419	0	0	0	0	0	0	0	0	2,409,419	0	2,409,419
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	519,971	0	0	374,608	374,608	0	0	103,417	103,417	0	41,946	41,946
9		CD-WA / ID / AN	3,462,558	1,061,267	587,961	1,074,455	2,723,683	287,898	159,501	291,476	738,875	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,676,527</b>	<b>8,500,163</b>	<b>3,397,812</b>	<b>7,763,058</b>	<b>19,661,033</b>	<b>4,441,252</b>	<b>1,637,393</b>	<b>1,485,484</b>	<b>7,564,129</b>	<b>2,409,419</b>	<b>41,946</b>	<b>2,451,365</b>

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

AVISTA UTILITIES

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\*\*\*\*\* 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	395,123	10,739	14,745	369,639	395,123	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	1,733,219	113,491	150,544	1,099,332	1,363,367	30,788	40,839	298,225	369,852	0	0	0
		TOTAL ACCOUNT	2,269,840	124,230	165,289	1,468,971	1,758,490	115,059	40,839	298,225	454,123	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,296,913	1,186,769	385,374	1,724,770	3,296,913	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,938,789	0	0	0	0	1,073,676	445,819	419,294	1,938,789	0	0	0
99		GD-OR / AS	905,149	0	0	0	0	0	0	0	0	905,149	0	905,149
8		GD-AA	1,144,568	0	0	0	0	0	0	816,432	816,432	0	328,136	328,136
7		CD-AA	5,493,495	0	0	3,957,734	3,957,734	0	0	1,092,601	1,092,601	0	443,160	443,160
9		CD-WA / ID / AN	326,605	29,761	7,260	219,889	256,910	8,074	1,970	59,651	69,695	0	0	0
		TOTAL ACCOUNT	13,105,519	1,216,530	392,634	5,902,393	7,511,557	1,081,750	447,789	2,387,978	3,917,517	905,149	771,296	1,676,445
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,090,849	179,646	100,137	811,066	1,090,849	0	0	0	0	0	0	0
99		GD-WA / ID / AN	224,407	0	0	0	0	73,028	23,817	127,562	224,407	0	0	0
99		GD-OR / AS	210,504	0	0	0	0	0	0	0	0	210,504	0	210,504
8		GD-AA	82,539	0	0	0	0	0	0	58,876	58,876	0	23,663	23,663
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	208,389	10,116	3,229	150,576	163,921	2,744	876	40,848	44,468	0	0	0
		TOTAL ACCOUNT	2,172,351	189,762	103,366	1,217,876	1,511,004	75,772	24,693	298,024	398,489	210,504	52,354	262,858

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

AVISTA UTILITIES

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\*\*\*\*\* 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	35,302,405	16,506,149	9,062,999	9,733,257	35,302,405	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,268,378	0	0	0	0	2,849,927	822,124	596,327	4,268,378	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	1,696,152	404,950	407,616	521,644	1,334,210	109,854	110,577	141,511	361,942	0	0	0
		TOTAL ACCOUNT	41,864,805	16,911,099	9,470,615	10,654,051	37,035,765	2,959,781	932,701	848,030	4,740,512	43,834	44,694	88,528
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	43,300,247	6,276,036	2,559,963	34,464,248	43,300,247	0	0	0	0	0	0	0
99		GD-WA / ID / AN	868,274	0	0	0	0	486,753	381,521	0	868,274	0	0	0
99		GD-OR / AS	959,489	0	0	0	0	0	0	0	0	959,489	0	959,489
8		GD-AA	962,279	0	0	0	0	0	0	686,403	686,403	0	275,876	275,876
7		CD-AA	10,997,606	0	0	7,923,115	7,923,115	0	0	2,187,314	2,187,314	0	887,177	887,177
9		CD-WA / ID / AN	11,835,449	365,190	3,175,011	5,769,681	9,309,882	99,068	861,311	1,565,188	2,525,567	0	0	0
		TOTAL ACCOUNT	68,923,344	6,641,226	5,734,974	48,157,044	60,533,244	585,821	1,242,832	4,438,905	6,267,558	959,489	1,163,053	2,122,542
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	13,209	0	2,299	10,910	13,209	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	399,838	0	0	288,059	288,059	0	0	79,524	79,524	0	32,255	32,255
9		CD-WA / ID / AN	5,975	221	294	4,185	4,700	60	80	1,135	1,275	0	0	0
		TOTAL ACCOUNT	421,389	221	2,593	303,154	305,968	60	80	80,659	80,799	2,367	32,255	34,622
		TOTAL GENERAL PLANT	292,426,782	40,615,776	25,409,369	157,728,003	223,753,148	13,121,735	5,434,551	31,393,679	49,949,965	8,360,171	10,363,498	18,723,669

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 May 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct
	303000	Intangible Plant										
99		ED-WA / ID / AN	2,009,638	153,179	0	1,856,459	2,009,638	0	0	0	0	0
99		GD-WA / ID / AN	1,133,431	0	0	0	0	964,981	168,450	0	1,133,431	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	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
		TOTAL ACCOUNT	3,747,253	153,179	0	2,009,107	2,162,286	964,981	168,450	41,410	1,174,841	410,126
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	1,938,287	1,124,641	4,901	808,745	1,938,287	0	0	0	0	0
99		GD-WA / ID / AN	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
8		GD-AA	1,462,839	0	0	0	0	0	0	1,043,458	1,043,458	0
7		CD-AA	36,144,936	0	0	26,040,258	26,040,258	0	0	7,188,866	7,188,866	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	39,592,502	1,124,641	4,901	26,849,003	27,978,545	0	0	8,232,324	8,232,324	46,440
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	253,042	0	0	253,042	253,042	0	0	0	0	0
99		GD-WA / ID / AN	19,337	0	0	0	0	0	0	19,337	19,337	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	48,548	0	0	0	0	0	0	34,630	34,630	0
7		CD-AA	2,494,146	0	0	1,796,882	1,796,882	0	0	496,061	496,061	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,816,304	0	0	2,049,924	2,049,924	0	0	550,028	550,028	1,231
		TOTAL	46,156,059	1,277,820	4,901	30,908,034	32,190,755	964,981	168,450	8,823,762	9,957,193	457,797

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months Ended May 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	(26,865,814)	(19,355,207)	(5,343,342)	(2,167,265)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,827,763)	(1,437,737)	(390,026)	0
		Total	<u>(28,693,577)</u>	<u>(20,792,944)</u>	<u>(5,733,368)</u>	<u>(2,167,265)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended May 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		709,114	709,114	709,114	709,114		0	0	
1	151210	FUEL STOCK HOG FUEL-KFGS		1,179,481	1,179,481	1,179,481	1,179,481		0	0	
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,151,394	6,151,394	4,838,302	4,838,302	1,313,092	1,313,092	1,313,092	
1	154300	PLANT MATERIALS & OPER SUP-CS2		288,005	288,005	226,527	226,527	61,478	61,478	61,478	
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		664,938	664,938	522,999	522,999	141,939	141,939	141,939	
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		1,793	1,793	1,410	1,410	383	383	383	
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(364)	(364)	(286)	(286)	(78)	(78)	(78)	
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		6,891	6,891	5,420	5,420	1,471	1,471	1,471	
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000	18,188,000	0	0	0	
<b>TOTAL</b>			<b>18,188,000</b>	<b>9,001,252</b>	<b>27,189,252</b>	<b>18,188,000</b>	<b>7,482,967</b>	<b>25,670,967</b>	<b>0</b>	<b>1,518,285</b>	<b>1,518,285</b>

ALLOCATION RATIOS: