

**Avista Corporation**  
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Telephone 509-489-0500  
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February 22, 2012

Commission Secretary  
Washington Utilities and Transportation Commission  
1300 S. Evergreen Park Drive SW  
PO Box 47250  
Olympia, WA 98504-7250

Enclosed please find the October 2011 and November 2011 one month reports that were inadvertently missed when the Electric and Natural Gas operating reports for the twelve months ended December 31, 2011 were filed. These reports are submitted as additional documentation for Dockets UE 120212 (Electric) and UG 120213 (Natural Gas).

If you have any questions concerning these reports, please call Ms. Jeanne Pluth at (509) 495-2204.

Sincerely,

A handwritten signature in black ink that reads "Craig Bertholf". The signature is written in a cursive, flowing style.

Craig Bertholf  
Rate Analysis

2012 FEB 24 AM 8:15  
STAFF  
UTL  
COMMISSION

RESULTS OF OPERATIONS		Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended November 30, 2011 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12/31/2010	100.000%	65.160%	34.840%
2	Input	Number of Customers Percent	11-30-2011	359,497 100.000%	235,932 65.628%	123,565 34.372%
3	E-OPS	Direct Distribution Operating Expense Percent		1,885,440 100.000%	1,118,242 59.309%	767,198 40.691%
	Input	Jurisdictional 4-Factor Ratio	12/31/2010			
		Direct O & M Accts 500 - 598		20,560,338	13,027,648	7,532,690
		Direct O & M Accts 901 - 935		30,886,625	22,072,859	8,813,766
		Total		51,446,963	35,100,507	16,346,456
		Percentage		100.000%	68.227%	31.773%
		Direct Labor Accts 500 - 598		10,559,350	7,367,399	3,191,951
		Direct Labor Accts 901 - 935		4,468,706	3,399,027	1,069,679
		Total		15,028,056	10,766,426	4,261,630
		Percentage		100.000%	71.642%	28.358%
		Number of Customers		358,982	235,820	123,162
		Percentage		100.000%	65.691%	34.309%
		Net Direct Plant		780,574,225	468,345,444	312,228,781
		Percentage		100.000%	60.000%	40.000%
4		Total Percentages Percent		400.000% 100.000%	265.560% 66.390%	134.440% 33.610%

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended November 30, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho		
			Total	Electric	Gas North	Oregon Gas	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2011				
		Direct O & M Accts 500 - 894	57,557,639	50,620,200	3,943,320	2,994,119	
		Direct O & M Accts 901 - 935	57,769,575	39,717,113	14,983,974	3,068,488	
		Direct O & M Accts 901 - 905 Utility 9 Only	1,276,412	787,265	489,147	0	
		Adjustments	0	0	0	0	
		Total	116,603,626	91,124,578	19,416,441	6,062,607	
		Percentage	100.000%	78.149%	16.652%	5.199%	
		Direct Labor Accts 500 - 894	51,313,884	40,856,300	7,149,723	3,307,861	
		Direct Labor Accts 901 - 935	5,118,749	3,938,893	229,885	949,971	
		Direct Labor Accts 901 - 905 Utility 9 Only	5,235,309	3,229,034	2,006,275	0	
		Total	61,667,942	48,024,227	9,385,883	4,257,832	
		Percentage	100.000%	77.876%	15.220%	6.904%	
		Number of Customers at	12/31/2010	678,123	358,982	223,040	96,101
		Percentage	100.000%	52.937%	32.891%	14.172%	
		Net Direct Plant	2,417,505,829	1,947,783,110	317,785,902	151,936,817	
		Percentage	100.000%	80.570%	13.145%	6.285%	
		Total Percentages	400.000%	289.532%	77.908%	32.560%	
		Average (CD AA)	100.000%	72.383%	19.477%	8.140%	

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<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended November 30, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
			Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor			
	01-01-2011	Direct O & M Accts 500 - 894	6,937,439	0	3,943,320 2,994,119
		Direct O & M Accts 901 - 935	18,052,462	0	14,983,974 3,068,488
		Direct O & M Accts 901 - 905 Utility 9 Only	489,147	0	489,147 0
		Total	25,479,048	0	19,416,441 6,062,607
		Percentage	100.000%	0.000%	76.206% 23.794%
		Direct Labor Accts 500 - 894	10,457,584	0	7,149,723 3,307,861
		Direct Labor Accts 901 - 935	1,179,856	0	229,885 949,971
		Direct Labor Accts 901 - 905 Utility 9 Only	2,006,275	0	2,006,275 0
		Total	13,643,715	0	9,385,883 4,257,832
		Percentage	100.000%	0.000%	68.793% 31.207%
		Number of Customers at	319,141	0	223,040 96,101
	12/31/2010	Percentage	100.000%	0.000%	69.888% 30.112%
		Net Direct Plant	464,005,775	0	312,801,546 151,204,229
		Percentage	100.000%	0.000%	67.413% 32.587%
		Total Percentages	400.000%	0.000%	282.299% 117.701%
		Average (GD AA)	100.000%	0.000%	70.575% 29.425%

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended November 30, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho		
			Total	Electric	Gas North	Oregon Gas	
Input		Elec/Gas North 4-Factor	01-01-2011				
		Direct O & M Accts 500 - 894	54,563,520	50,620,200	3,943,320	0	
		Direct O & M Accts 901 - 935	54,701,087	39,717,113	14,983,974	0	
		Adjustments	0	0	0	0	
		Total	109,264,607	90,337,313	18,927,294	0	
		Percentage	100.000%	82.678%	17.322%	0.000%	
		Direct Labor Accts 500 - 894	48,006,023	40,856,300	7,149,723	0	
		Direct Labor Accts 901 - 935	4,168,778	3,938,893	229,885	0	
		Total	52,174,801	44,795,193	7,379,608	0	
		Percentage	100.000%	85.856%	14.144%	0.000%	
		Number of Customers at	12/31/2010	582,022	358,982	223,040	0
		Percentage	100.000%	61.678%	38.322%	0.000%	
		Net Direct Plant	2,248,388,907	1,935,587,361	312,801,546	0	
		Percentage	100.000%	86.088%	13.912%	0.000%	
		Total Percentages	400.000%	316.300%	83.700%	0.000%	
9		Average (CD AN/ID/WA)	100.000%	79.075%	20.925%	0.000%	
10	E-PLT	Net Electric Distribution Plant	794,207,764	503,019,124	291,188,640		
		Percent	100.000%	63.336%	36.664%		
11		Book Depreciation	6,710,342	4,370,976	2,339,366		
		Percent	100.000%	65.138%	34.862%		

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended November 30, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	<u>2,030,116,900</u> <u>100.000%</u>	<u>1,310,264,721</u> <u>64.541%</u>	<u>719,852,179</u> <u>35.459%</u>
13	E-PLT	Net Electric General Plant Percent	<u>146,509,599</u> <u>100.000%</u>	<u>96,697,917</u> <u>66.001%</u>	<u>49,811,682</u> <u>33.999%</u>
14		Net Allocated Schedule M's Percent	<u>-456,551</u> <u>100.000%</u>	<u>-261,661</u> <u>57.313%</u>	<u>-194,890</u> <u>42.687%</u>
99	Input	Not Allocated	<u>0.000%</u>	<u>0.000%</u>	<u>0.000%</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended November 30, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	24,770,248	0	24,770,248	16,353,763	0	16,353,763	8,416,485	0	8,416,485
99	442200	Commercial - Firm & Int.	22,257,784	0	22,257,784	15,536,411	0	15,536,411	6,721,373	0	6,721,373
1	442300	Industrial	9,925,416	0	9,925,416	4,586,171	0	4,586,171	5,339,245	0	5,339,245
99	444000	Public Street & Highway Lighting	581,780	0	581,780	379,948	0	379,948	201,832	0	201,832
99	499XXX	Unbilled Revenue	4,944,318	0	4,944,318	2,450,244	0	2,450,244	2,494,074	0	2,494,074
99	448000	Interdepartmental Revenue	80,757	0	80,757	63,072	0	63,072	17,685	0	17,685
		TOTAL SALES TO ULTIMATE CUSTOMERS	62,560,303	0	62,560,303	39,369,609	0	39,369,609	23,190,694	0	23,190,694
1	447XXX	Sales for Resale	0	13,298,558	13,298,558	0	8,665,340	8,665,340	0	4,633,218	4,633,218
		TOTAL SALES OF ELECTRICITY	62,560,303	13,298,558	75,858,861	39,369,609	8,665,340	48,034,949	23,190,694	4,633,218	27,823,912
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	51,645	0	51,645	32,106	0	32,106	19,539	0	19,539
1	453000	Sales of Water & Water Power	0	35,800	35,800	0	23,327	23,327	0	12,473	12,473
1	454000	Rent from Electric Property	(80,854)	4,593	(76,261)	161,777	2,993	164,770	(242,631)	1,600	(241,031)
1	456XXX	Other Electric Revenues	13,485	7,092,538	7,106,023	9,762	4,621,498	4,631,260	3,723	2,471,040	2,474,763
		TOTAL OTHER OPERATING REVENUE	(15,724)	7,132,931	7,117,207	203,645	4,647,818	4,851,463	(219,369)	2,485,113	2,265,744
		TOTAL ELECTRIC REVENUE	62,544,579	20,431,489	82,976,068	39,573,254	13,313,158	52,886,412	22,971,325	7,118,331	30,089,656
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	33,562	33,562	0	21,869	21,869	0	11,693	11,693
1	501000	Fuel	0	2,496,435	2,496,435	0	1,626,677	1,626,677	0	869,758	869,758
1	502000	Steam Expense	0	399,367	399,367	0	260,228	260,228	0	139,139	139,139
1	505000	Electric Expense	0	77,263	77,263	0	50,345	50,345	0	26,918	26,918
1	506000	Miscellaneous Steam Power Generation Expense	0	194,557	194,557	0	126,773	126,773	0	67,784	67,784
1	507000	Rent	0	777	777	0	506	506	0	271	271
		MAINTENANCE									
1	510000	Supervision & Engineering	0	38,363	38,363	0	24,997	24,997	0	13,366	13,366
1	511000	Structures	0	62,743	62,743	0	40,883	40,883	0	21,860	21,860
1	512000	Boiler Plant	0	278,370	278,370	0	181,386	181,386	0	96,984	96,984
1	513000	Electric Plant	0	11,433	11,433	0	7,450	7,450	0	3,983	3,983
1	514000	Miscellaneous Steam Plant	0	56,268	56,268	0	36,664	36,664	0	19,604	19,604
		TOTAL STEAM POWER GENERATION EXP	0	3,649,138	3,649,138	0	2,377,778	2,377,778	0	1,271,360	1,271,360

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 30, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	205,592	205,592	0	133,964	133,964	0	71,628	71,628
1	536000	Water for Power	0	89,319	89,319	0	58,200	58,200	0	31,119	31,119
1	537000	Hydraulic Expense	383,311	250,281	633,592	235,026	163,083	398,109	148,285	87,198	235,483
1	538000	Electric Expense	0	486,432	486,432	0	316,959	316,959	0	169,473	169,473
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	44,593	44,593	0	29,057	29,057	0	15,536	15,536
1	540000	Rent	0	96,495	96,495	0	62,876	62,876	0	33,619	33,619
1	540100	MT Trust Funds Land Settlement Rents	455,444	0	455,444	298,912	0	298,912	156,532	0	156,532
MAINTENANCE											
1	541000	Supervision & Engineering	0	56,627	56,627	0	36,898	36,898	0	19,729	19,729
1	542000	Structures	0	58,081	58,081	0	37,846	37,846	0	20,235	20,235
1	543000	Reservoirs, Dams, & Waterways	0	16,452	16,452	0	10,720	10,720	0	5,732	5,732
1	544000	Electric Plant	0	221,411	221,411	0	144,271	144,271	0	77,140	77,140
1	545000	Miscellaneous Hydraulic Plant	0	30,516	30,516	0	19,884	19,884	0	10,632	10,632
TOTAL HYDRO POWER GENERATION EXP			838,755	1,555,799	2,394,554	533,938	1,013,758	1,547,696	304,817	542,041	846,858
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	112,773	112,773	0	73,483	73,483	0	39,290	39,290
1	547000	Fuel	0	8,902,645	8,902,645	0	5,800,963	5,800,963	0	3,101,682	3,101,682
1	548000	Generation Expense	0	55,722	55,722	0	36,308	36,308	0	19,414	19,414
1	549000	Miscellaneous Other Power Generation Expense	0	92,266	92,266	0	60,121	60,121	0	32,145	32,145
1	550000	Rent	0	(2,819)	(2,819)	0	(1,837)	(1,837)	0	(982)	(982)
MAINTENANCE											
1	551000	Supervision & Engineering	0	70,866	70,866	0	46,176	46,176	0	24,690	24,690
1	552000	Structures	0	0	0	0	0	0	0	0	0
1	553000	Generating & Electric Equipment	0	194,456	194,456	0	126,708	126,708	0	67,748	67,748
1	554000	Miscellaneous Other Power Generation Plant	0	7,588	7,588	0	4,944	4,944	0	2,644	2,644
TOTAL OTHER POWER GENERATION EXP			0	9,433,497	9,433,497	0	6,146,866	6,146,866	0	3,286,631	3,286,631
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,669,545	17,680,992	19,350,537	0	11,520,934	11,520,934	1,669,545	6,160,058	7,829,603
1	556000	System Control & Load Dispatching	0	56,646	56,646	0	36,911	36,911	0	19,735	19,735
E-557	557XXX	Other Expense	3,025,354	7,878,114	10,903,468	2,122,461	5,133,378	7,255,839	902,893	2,744,736	3,647,629
TOTAL OTHER POWER SUPPLY EXPENSE			4,694,899	25,615,752	30,310,651	2,122,461	16,691,223	18,813,684	2,572,438	8,924,529	11,496,967
TOTAL PRODUCTION OPERATING EXP			5,533,654	40,254,186	45,787,840	2,656,399	26,229,625	28,886,024	2,877,255	14,024,561	16,901,816



RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 30, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	5,900	185,503	191,403	0	120,874	120,874	5,900	64,629	70,529
1	561000	Load Dispatching	0	179,301	179,301	0	116,833	116,833	0	62,468	62,468
1	562000	Station Expense	0	45,587	45,587	0	29,704	29,704	0	15,883	15,883
1	563000	Overhead Line Expense	0	56,524	56,524	0	36,831	36,831	0	19,693	19,693
1	565000	Transmission of Electricity by Others	0	1,568,999	1,568,999	0	1,022,360	1,022,360	0	546,639	546,639
1	566000	Miscellaneous Transmission Expense	0	119,438	119,438	0	77,826	77,826	0	41,612	41,612
1	567000	Rent	0	9,490	9,490	0	6,184	6,184	0	3,306	3,306
MAINTENANCE											
1	568000	Supervision & Engineering	0	87,577	87,577	0	57,065	57,065	0	30,512	30,512
1	569000	Structures	(714)	19,679	18,965	(714)	12,823	12,109	0	6,856	6,856
1	570000	Station Equipment	0	113,342	113,342	0	73,854	73,854	0	39,488	39,488
1	571000	Overhead Lines	312	337,761	338,073	312	220,085	220,397	0	117,676	117,676
1	572000	Underground Lines	0	86	86	0	56	56	0	30	30
1	573000	Service Miscellaneous	0	4,582	4,582	0	2,986	2,986	0	1,596	1,596
TOTAL TRANSMISSION OPERATING EXP			5,498	2,727,869	2,733,367	(402)	1,777,481	1,777,079	5,900	950,388	956,288
E-DEPX		Depreciation Expense-Production	0	2,313,089	2,313,089	0	1,507,209	1,507,209	0	805,880	805,880
E-DEPX		Depreciation Expense-Transmission	0	868,478	868,478	0	565,900	565,900	0	302,578	302,578
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	83,283	83,283	0	54,267	54,267	0	29,016	29,016
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	113,333	0	113,333	113,333	0	113,333	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,860	11,782	0	5,807	5,807
1	407325	Amortization of CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407335	Amortization of ID DSIT	(347,245)	0	(347,245)	0	0	0	(347,245)	0	(347,245)
99	407351	Amortization of CNC Transmission	7,335	0	7,335	0	0	0	7,335	0	7,335
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
1	407382	Amortization of CDA Settlement - Allocated	0	77,693	77,693	0	50,625	50,625	0	27,068	27,068
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407395	Optional Renewable Power Revenue Offset	19,836	0	19,836	15,095	0	15,095	4,741	0	4,741
99	407400	Amortization of CCX Credits	0	0	0	0	0	0	0	0	0
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
99	407420	Amortization of CS2 Levelized Return	24,075	0	24,075	0	0	0	24,075	0	24,075
99	407422	Amortization of Spokane River Relicense	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(1,193,474)	0	(1,193,474)	(794,348)	0	(794,348)	(399,126)	0	(399,126)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(63,891)	0	(63,891)	0	0	0	(63,891)	0	(63,891)
99	407462	Amortization of LIDAR O&M Deferral	0	0	0	0	0	0	0	0	0
99	407482	Amortization of CDA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,395,599	1,395,599	0	909,372	909,372	0	486,227	486,227
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(1,196,541)	4,754,809	3,558,268	(437,884)	3,098,233	2,660,349	(758,657)	1,656,576	897,919
TOTAL PRODUCTION & TRANSMISSION EXPEN			4,342,611	47,736,864	52,079,475	2,218,113	31,105,339	33,323,452	2,124,498	16,631,525	18,756,023

RESULTS OF OPERATIONS		Report ID: E-OPS-1A
ELECTRIC OPERATING STATEMENT		
For Month Ended November 30, 2011		
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	580000	Supervision & Engineering	44,780	125,041	169,821	26,499	74,161	100,660	18,281	50,880	69,161
3	582000	Station Expense	56,894	16,265	73,159	35,908	9,647	45,555	20,986	6,618	27,604
3	583000	Overhead Line Expense	103,418	39,309	142,727	52,950	23,314	76,264	50,468	15,995	66,463
3	584000	Underground Line Expense	(31,689)	0	(31,689)	(53,299)	0	(53,299)	21,610	0	21,610
3	585000	Street Light & Signal System Operation Expense	33,517	0	33,517	5,668	0	5,668	27,849	0	27,849
3	586000	Meter Expense	189,151	9,756	198,907	142,134	5,786	147,920	47,017	3,970	50,987
3	587000	Customer Installations Expense	33,832	12,577	46,409	15,566	7,459	23,025	18,266	5,118	23,384
3	588000	Miscellaneous Distribution Expense	381,088	305,605	686,693	281,296	181,251	462,547	99,792	124,354	224,146
3	589000	Rent	0	16,777	16,777	0	9,950	9,950	0	6,827	6,827
MAINTENANCE:											
3	590000	Supervision & Engineering	30,926	91,443	122,369	13,387	54,234	67,621	17,539	37,209	54,748
3	591000	Structures	22,940	0	22,940	11,925	0	11,925	11,015	0	11,015
3	592000	Station Equipment	36,452	13,056	49,508	21,841	7,743	29,584	14,611	5,313	19,924
3	593000	Overhead Lines	817,628	(12,497)	805,131	435,370	(7,412)	427,958	382,258	(5,085)	377,173
3	594000	Underground Lines	30,445	0	30,445	19,450	0	19,450	10,995	0	10,995
3	595000	Line Transformers	35,872	27,953	63,825	32,975	16,579	49,554	2,897	11,374	14,271
3	596000	Street Light & Signal System Maintenance Exp	56,237	0	56,237	41,405	0	41,405	14,832	0	14,832
3	597000	Meters	6,721	0	6,721	2,833	0	2,833	3,888	0	3,888
3	598000	Miscellaneous Distribution Expense	37,228	16,755	53,983	32,334	9,937	42,271	4,894	6,818	11,712
TOTAL DISTRIBUTION OPERATING EXP			1,885,440	662,040	2,547,480	1,118,242	392,649	1,510,891	767,198	269,391	1,036,589
E-DEPX	Depreciation Expense-Distribution		2,567,269	0	2,567,269	1,671,113	0	1,671,113	896,156	0	896,156
E-AMTX	Amortization Expense-Franchises/Misc Intangibles		2,169	0	2,169	2,169	0	2,169	0	0	0
E-OTX	Taxes Other Than FIT--Distribution		3,708,361	113,976	3,822,337	3,153,222	74,267	3,227,489	555,139	39,709	594,848
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			6,277,799	113,976	6,391,775	4,826,504	74,267	4,900,771	1,451,295	39,709	1,491,004
TOTAL DISTRIBUTION EXPENSES			8,163,239	776,016	8,939,255	5,944,746	466,916	6,411,662	2,218,493	309,100	2,527,593

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Month Ended November 30, 2011  
 Average of Monthly Averages Basis

Report ID:  
**E-OPS-1A**

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	48,749	48,749	0	31,993	31,993	0	16,756	16,756
2	902000	Meter Reading Expenses	237,497	3,730	241,227	211,813	2,448	214,261	25,684	1,282	26,966
E-903	903XXX	Customer Records & Collection Expenses	168,471	531,017	699,488	116,155	348,496	464,651	52,316	182,521	234,837
2	904000	Uncollectible Accounts	0	119,108	119,108	0	78,168	78,168	0	40,940	40,940
2	905000	Misc Customer Accounts	0	24,173	24,173	0	15,864	15,864	0	8,309	8,309
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>405,968</b>	<b>726,777</b>	<b>1,132,745</b>	<b>327,968</b>	<b>476,969</b>	<b>804,937</b>	<b>78,000</b>	<b>249,808</b>	<b>327,808</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	2,447,356	23,787	2,471,143	1,742,939	15,611	1,758,550	704,417	8,176	712,593
2	909000	Advertising	1,562	52,731	54,293	1,562	34,606	36,168	0	18,125	18,125
2	910000	Misc Customer Service & Info Exp	0	10,768	10,768	0	7,067	7,067	0	3,701	3,701
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,448,918</b>	<b>87,286</b>	<b>2,536,204</b>	<b>1,744,501</b>	<b>57,284</b>	<b>1,801,785</b>	<b>704,417</b>	<b>30,002</b>	<b>734,419</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	(842)	(842)	0	(553)	(553)	0	(289)	(289)
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>(842)</b>	<b>(842)</b>	<b>0</b>	<b>(553)</b>	<b>(553)</b>	<b>0</b>	<b>(289)</b>	<b>(289)</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	68,541	1,923,675	1,992,216	57,709	1,277,128	1,334,837	10,832	646,547	657,379
4	921000	Office Supplies & Expenses	12,922	283,202	296,124	12,922	188,018	200,940	0	95,184	95,184
4	922000	Admin Exp Transferred--Credit	0	(5,525)	(5,525)	0	(3,668)	(3,668)	0	(1,857)	(1,857)
4	923000	Outside Services Employed	(15,901)	1,042,826	1,026,925	(15,901)	692,332	676,431	0	350,494	350,494
4	924000	Property Insurance Premium	0	100,429	100,429	0	66,675	66,675	0	33,754	33,754
4	925XXX	Injuries and Damages	0	279,024	279,024	0	185,244	185,244	0	93,780	93,780
4	926XXX	Employee Pensions and Benefits	28,280	120,826	149,106	20,881	80,216	101,097	7,399	40,610	48,009
4	927000	Franchise Requirements	479	0	479	0	0	0	479	0	479
1	928000	Regulatory Commission Expenses	157,487	352,177	509,664	96,424	229,479	325,903	61,063	122,698	183,761
4	930000	Miscellaneous General Expenses	5,005	88,284	93,289	751	58,612	59,363	4,254	29,672	33,926
4	931000	Rents	2,501	91,983	94,484	1,694	61,068	62,762	807	30,915	31,722
4	935000	Maintenance of General Plant	76,582	521,389	597,971	43,790	346,150	389,940	32,792	175,239	208,031
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>335,896</b>	<b>4,798,290</b>	<b>5,134,186</b>	<b>218,270</b>	<b>3,181,254</b>	<b>3,399,524</b>	<b>117,626</b>	<b>1,617,036</b>	<b>1,734,662</b>

RESULTS OF OPERATIONS		Report ID: <b>E-OPS-1A</b>
<b>ELECTRIC OPERATING STATEMENT</b>		
For Month Ended November 30, 2011 Average of Monthly Averages Basis		

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	119,531	833,720	953,251	70,601	553,507	624,108	48,930	280,213	329,143
E-AMTX		Amortization Expense-General Plant - 303000	0	640	640	0	417	417	0	223	223
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	17,548	451,418	468,966	17,548	299,696	317,244	0	151,722	151,722
E-AMTX		Amortization Expense-General Plant - 390200, 39620	0	19,353	19,353	0	12,848	12,848	0	6,505	6,505
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>137,079</b>	<b>1,305,131</b>	<b>1,442,210</b>	<b>88,149</b>	<b>866,468</b>	<b>954,617</b>	<b>48,930</b>	<b>438,663</b>	<b>487,593</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>472,975</b>	<b>6,103,421</b>	<b>6,576,396</b>	<b>306,419</b>	<b>4,047,722</b>	<b>4,354,141</b>	<b>166,556</b>	<b>2,055,699</b>	<b>2,222,255</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>15,833,711</b>	<b>55,429,522</b>	<b>71,263,233</b>	<b>10,541,747</b>	<b>36,153,677</b>	<b>46,695,424</b>	<b>5,291,964</b>	<b>19,275,845</b>	<b>24,567,809</b>
		<b>NET OPERATING INCOME BEFORE FIT</b>			<b>11,712,835</b>			<b>6,190,988</b>			<b>5,521,847</b>
E-FIT		FEDERAL INCOME TAX--Normal Accrual			1,543,425			674,753			868,672
E-FIT		DEFERRED FEDERAL INCOME TAX			2,214,865			1,061,089			1,153,776
E-FIT		AMORTIZED ITC - NOXON			(14,545)			(9,478)			(5,067)
		<b>ELECTRIC NET OPERATING INCOME</b>			<b>7,969,090</b>			<b>4,464,624</b>			<b>3,504,466</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.628%	34.372%
E-ALL	3	Direct Distribution Operating Expense	100.000%	59.309%	40.691%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended November 30, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	13,280,353	13,280,353	0	8,653,478	8,653,478	0	4,626,875	4,626,875
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	1,669,545	0	1,669,545	0	0	0	1,669,545	0	1,669,545
1	555550	Non Monetary - Exchange Power	0	(28,370)	(28,370)	0	(18,486)	(18,486)	0	(9,884)	(9,884)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,373,183	4,373,183	0	2,849,566	2,849,566	0	1,523,617	1,523,617
1	555710	Intercompany Purchase	0	55,826	55,826	0	36,376	36,376	0	19,450	19,450
TOTAL ACCOUNT 555			1,669,545	17,680,992	19,350,537	0	11,520,934	11,520,934	1,669,545	6,160,058	7,829,603

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended November 30, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	572,717	572,717	0	373,182	373,182	0	199,535	199,535
1	557010	Other Power Supply Expense - Financial	0	(1,045,601)	(1,045,601)	0	(681,314)	(681,314)	0	(364,287)	(364,287)
1	557150	Fuel - Economic Dispatch	0	5,588,765	5,588,765	0	3,641,639	3,641,639	0	1,947,126	1,947,126
1	557160	Power Supply Expense - Miscellaneous	0	28,840	28,840	0	18,792	18,792	0	10,048	10,048
99	557161	Unbilled Add-Ons	23,235	0	23,235	0	0	0	23,235	0	23,235
1	557170	Broker Fees - Power	0	52,696	52,696	0	34,337	34,337	0	18,359	18,359
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	2,081,003	0	2,081,003	2,081,003	0	2,081,003	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	649,493	0	649,493	0	0	0	649,493	0	649,493
99	557390	Idaho PCA Amortization	203,398	0	203,398	0	0	0	203,398	0	203,398
1	557395	Optional Renewable Power Expense Offset	0	(12,702)	(12,702)	0	(8,277)	(8,277)	0	(4,425)	(4,425)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	527,885	527,885	0	343,970	343,970	0	183,915	183,915
1	557711	Turbine Gas Bookout Offset	0	(527,885)	(527,885)	0	(343,970)	(343,970)	0	(183,915)	(183,915)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,693,399	2,693,399	0	1,755,019	1,755,019	0	938,380	938,380
TOTAL ACCOUNT 557			3,025,354	7,878,114	10,903,468	2,122,461	5,133,378	7,255,839	902,893	2,744,736	3,647,629

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-1A
For Month Ended November 30, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* \*\*\*\*\* WASHINGTON \*\*\*\*\* \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	168,471	531,017	699,488	116,155	348,496	464,651	52,316	182,521	234,837
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			168,471	531,017	699,488	116,155	348,496	464,651	52,316	182,521	234,837

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.628%	34.372%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.541%	35.459%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended November 30, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* \*\*\*\*\* WASHINGTON \*\*\*\*\* \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	34,942	23,787	58,729	19,408	15,611	35,019	15,534	8,176	23,710
99	908600	Public Purpose Tariff Rider Expense Offset	2,189,016	0	2,189,016	1,584,877	0	1,584,877	604,139	0	604,139
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	223,398	0	223,398	138,654	0	138,654	84,744	0	84,744
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,447,356	23,787	2,471,143	1,742,939	15,611	1,758,550	704,417	8,176	712,593

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.628%	34.372%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



**RESULTS OF OPERATIONS**  
**ELECTRIC INTEREST DEDUCTION FOR FIT**  
 For Month Ended November 30, 2011  
 Average of Monthly Averages Basis

Report ID:  
**E-INT-1A**

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.36%	52.36%
2	Cost of Debt		5.636%	5.807%
	Total Weighted Cost		2.951%	3.041%
E-APL	Net Rate Base	1,755,285,277	1,139,738,278	615,546,999
	Interest Deduction for FIT Calculation	52,352,461	33,633,677	18,718,784
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-FIT-1A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Month Ended November 30, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	82,976,068	52,886,412	30,089,656
E-OPS	Operating & Maintenance Expense	59,870,980	38,179,687	21,691,293
E-OPS	Book Deprec/Amort and Reg Amortizations	6,174,317	4,378,876	1,795,441
E-OTX	Taxes Other than FIT	5,217,936	4,136,861	1,081,075
	Net Operating Income Before FIT	11,712,835	6,190,988	5,521,847
E-INT	Less: Monthly Interest Expense	4,362,705	2,802,806	1,559,899
E-SCM	Schedule M Adjustments	4,723,255	3,533,286	1,189,969
	Taxable Net Operating Income	12,073,385	6,921,468	5,151,917
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	4,225,685	2,422,514	1,803,171
1	Production Tax Credit	(9,765)	(6,363)	(3,402)
1	Investment Tax Credit - Noxon *	(2,672,495)	(1,741,398)	(931,097)
	Total Net Federal Income Tax	1,543,425	674,753	868,672
E-DTE	Deferred FIT	2,214,865	1,061,089	1,153,776
1	411400 Amortized Investment Tax Credit - Noxon	(14,545)	(9,478)	(5,067)
	Total Net FIT/Deferred FIT	3,743,745	1,726,364	2,017,381

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended November 30, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX/AMTX	Book Depreciation & Amortization	2,706,517	4,569,981	7,276,498	1,761,431	2,993,844	4,755,275	945,086	1,576,137	2,521,223
12	997001 Contributions In Aid of Construction	0	450,096	450,096	0	290,496	290,496	0	159,600	159,600
2	997002 Injuries and Damages	0	(7,500)	(7,500)	0	(4,922)	(4,922)	0	(2,578)	(2,578)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
4	997005 FAS106 Current Retiree Medical Accrual	0	248,708	248,708	0	165,117	165,117	0	83,591	83,591
99	997007 Idaho PCA	854,403	0	854,403	0	0	0	854,403	0	854,403
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,837)	(1,837)	0	(982)	(982)
1	997012 N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	30,795	30,795	0	20,445	20,445	0	10,350	10,350
12	997016 Redemption Expense Amortization	0	133,983	133,983	0	86,474	86,474	0	47,509	47,509
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	(206,172)	0	(206,172)	(160,865)	0	(160,865)	(45,307)	0	(45,307)
1	997019 CSS Temporary Service Fees	19,909	0	19,909	4,860	0	4,860	15,049	0	15,049
4	997020 FAS87 Current Pension Accrual	0	802,435	802,435	0	532,737	532,737	0	269,698	269,698
99	997021 Wartsilla Generators Amortization	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	5,900	0	5,900	0	0	0	5,900	0	5,900
99	997029 FAS106 Post Retirement Benefits	28,280	0	28,280	20,881	0	20,881	7,399	0	7,399
12	997032 Interest Rate Swaps	0	53,055	53,055	0	34,242	34,242	0	18,813	18,813
99	997033 BPA Residential Exchange	(205,753)	0	(205,753)	(51,653)	0	(51,653)	(154,100)	0	(154,100)
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax	0	(9,535)	(9,535)	0	(6,213)	(6,213)	0	(3,322)	(3,322)
99	997043 Washington Deferred Power Costs	2,081,003	0	2,081,003	2,081,003	0	2,081,003	0	0	0
1	997044 Non-Monetary Power Costs	0	(28,370)	(28,370)	0	(18,486)	(18,486)	0	(9,884)	(9,884)
1	997045 Section 199 Manufacturing Deduction	0	(267,640)	(267,640)	0	(174,394)	(174,394)	0	(93,246)	(93,246)
4	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	22,020	0	22,020	0	0	0	22,020	0	22,020
11	997049 Tax Depreciation	0	(7,409,724)	(7,409,724)	0	(4,826,546)	(4,826,546)	0	(2,583,178)	(2,583,178)
99	997050 CS2 Levelized Return	24,075	0	24,075	0	0	0	24,075	0	24,075
99	997051 Wind Generation AFUDC - ID	(10,909)	0	(10,909)	0	0	0	(10,909)	0	(10,909)
4	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061 CDA Fund Settlement - AN	0	16,667	16,667	0	10,860	10,860	0	5,807	5,807
99	997061 CDA Fund Settlement	34,255	0	34,255	922	0	922	33,333	0	33,333
4	997062 Gain on Sale of Office Bldg	0	(16,341)	(16,341)	0	(10,849)	(10,849)	0	(5,492)	(5,492)
1	997063 CDA Lake Settlement - AN	0	77,693	77,693	0	50,625	50,625	0	27,068	27,068
99	997063 CDA Lake Settlement	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended November 30, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997065	Amortization - Unbilled Revenue Add-Ins	(281,893)	0	(281,893)	(257,845)	0	(257,845)	(24,048)	0	(24,048)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	113,333	0	113,333	113,333	0	113,333	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,600	108,600	0	58,067	58,067
1	997073	DSIT Amortization - ID	(300,407)	0	(300,407)	0	0	0	(300,407)	0	(300,407)
11	997080	Book Transportation Depreciation	0	0	0	0	0	0	0	0	0
1	997081	Deferred Compensation	0	574,746	574,746	0	381,574	381,574	0	193,172	193,172
1	997082	Meal Disallowances	0	24,701	24,701	0	16,399	16,399	0	8,302	8,302
1	997083	Paid Time Off	0	133,199	133,199	0	88,431	88,431	0	44,768	44,768
2	997084	Customer Uncollectibles	0	2,653	2,653	0	1,741	1,741	0	912	912
99	997088	Deferred O&M Colstrip & CS2	(63,891)	0	(63,891)	0	0	0	(63,891)	0	(63,891)
99	997089	CNC Transmission	7,335	0	7,335	0	0	0	7,335	0	7,335
99	997091	LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092	Smart Grid	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			5,179,805	(456,550)	4,723,255	3,794,948	(261,662)	3,533,286	1,384,857	(194,888)	1,189,969

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.628%	34.372%
E-ALL	3	Direct Distribution Operating Expense	100.000%	59.309%	40.691%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.336%	36.664%
E-ALL	11	Book Depreciation	100.000%	65.138%	34.862%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.541%	35.459%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-DTE-1A</b>
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	
For Month Ended November 30, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*: \*\*\*\*\* WASHINGTON \*\*\*\*\* \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	3,268,706	3,268,706	0	1,873,393	1,873,393	0	1,395,313	1,395,313
99	410100	Deferred Federal Income Tax Expense - Washington	(600,432)	0	(600,432)	(600,432)	0	(600,432)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(83,545)	0	(83,545)	0	0	0	(83,545)	0	(83,545)
	410100	Total	(683,977)	3,268,706	2,584,729	(600,432)	1,873,393	1,272,961	(83,545)	1,395,313	1,311,768
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(246,343)	(246,343)	0	(141,187)	(141,187)	0	(105,156)	(105,156)
99	411100	Deferred Federal Income Tax Expense - Washington	(70,685)	0	(70,685)	(70,685)	0	(70,685)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(52,836)	0	(52,836)	0	0	0	(52,836)	0	(52,836)
	411100	Total	(123,521)	(246,343)	(369,864)	(70,685)	(141,187)	(211,872)	(52,836)	(105,156)	(157,992)
Total Deferred Federal Income Tax Expense			(807,498)	3,022,363	2,214,865	(671,117)	1,732,206	1,061,089	(136,381)	1,290,157	1,153,776

E-ALL	14	Net Allocated Schedule M's	100.000%	57.313%	42.687%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
**ELECTRIC TAXES OTHER THAN FIT**  
 For Month Ended November 30, 2011  
 Average of Monthly Averages Basis

Report ID:  
**E-OTX-1A**

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* \*\*\*\*\* WASHINGTON \*\*\*\*\* \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	13,563	13,563	0	8,838	8,838	0	4,725	4,725
1	408140	State Kwh Generation Tax	0	100,164	100,164	0	65,267	65,267	0	34,897	34,897
1	408150	R&P Property Tax--Production	0	931,342	931,342	0	606,862	606,862	0	324,480	324,480
1	408180	R&P Property Tax--Transmission	0	350,530	350,530	0	228,405	228,405	0	122,125	122,125
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,395,599	1,395,599	0	909,372	909,372	0	486,227	486,227
DISTRIBUTION											
99	408110	State Excise Tax	1,463,910	0	1,463,910	1,463,910	0	1,463,910	0	0	0
99	408120	Municipal Occupation & License Tax	1,522,209	0	1,522,209	1,273,729	0	1,273,729	248,480	0	248,480
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	596,633	0	596,633	415,583	0	415,583	181,050	0	181,050
99	409100	State Income Tax--Idaho	125,609	113,976	239,585	0	74,267	74,267	125,609	39,709	165,318
TOTAL DISTRIBUTION			3,708,361	113,976	3,822,337	3,153,222	74,267	3,227,489	555,139	39,709	594,848
TOTAL TAXES OTHER THAN FIT			3,708,361	1,509,575	5,217,936	3,153,222	983,639	4,136,861	555,139	525,936	1,081,075

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
**ELECTRIC UTILITY PLANT**  
 For Month Ended November 30, 2011  
 Average of Monthly Averages Basis

Report ID:  
**E-PLT-1A**

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324/182325	CDA Lake CDR/IPA Fund	0	11,575,000	11,575,000	0	7,542,270	7,542,270	0	4,032,730	4,032,730
1	182381	CDA Settlement	0	39,303,080	39,303,080	0	25,609,887	25,609,887	0	13,693,193	13,693,193
1	302000	Franchises & Consents	581,165	44,049,218	44,630,383	581,165	28,702,470	29,283,635	0	15,346,748	15,346,748
C-IPL	303000	Misc Intangible Plt- (303000)	153,179	2,001,473	2,154,652	153,179	1,304,160	1,457,339	0	697,313	697,313
C-IPL	303100	Misc Intangible Plt-Mainframe Software (303100)	1,037,255	28,646,027	29,683,282	1,037,255	19,018,097	20,055,352	0	9,627,930	9,627,930
C-IPL	303110	Misc Intangible Plant-PC Software (303110)	0	2,145,498	2,145,498	0	1,424,396	1,424,396	0	721,102	721,102
		TOTAL INTANGIBLE PLANT	1,771,599	127,720,296	129,491,895	1,771,599	83,601,280	85,372,879	0	44,119,016	44,119,016
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	2,230,395	2,230,395	0	1,453,325	1,453,325	0	777,070	777,070
1	311XXX	Structures & Improvements	0	125,563,989	125,563,989	0	81,817,495	81,817,495	0	43,746,494	43,746,494
1	312000	Boiler Plant	0	169,959,420	169,959,420	0	110,745,558	110,745,558	0	59,213,862	59,213,862
1	313000	Generators	0	6,770	6,770	0	4,411	4,411	0	2,359	2,359
1	314000	Turbogenerator Units	0	52,218,722	52,218,722	0	34,025,719	34,025,719	0	18,193,003	18,193,003
1	315000	Accessory Electric Equipment	0	27,103,658	27,103,658	0	17,660,744	17,660,744	0	9,442,914	9,442,914
1	316000	Miscellaneous Power Plant Equipment	0	15,674,438	15,674,438	0	10,213,464	10,213,464	0	5,460,974	5,460,974
		TOTAL STEAM PRODUCTION PLANT	0	392,757,392	392,757,392	0	255,920,716	255,920,716	0	136,836,676	136,836,676
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	57,303,820	57,303,820	0	37,339,169	37,339,169	0	19,964,651	19,964,651
1	331XXX	Structures & Improvements	0	43,166,178	43,166,178	0	28,127,082	28,127,082	0	15,039,096	15,039,096
1	332XXX	Reservoirs, Dams, & Waterways	0	120,266,174	120,266,174	0	78,365,439	78,365,439	0	41,900,735	41,900,735
1	333000	Waterwheels, Turbines, & Generators	0	155,469,754	155,469,754	0	101,304,092	101,304,092	0	54,165,662	54,165,662
1	334000	Accessory Electric Equipment	0	33,964,317	33,964,317	0	22,131,149	22,131,149	0	11,833,168	11,833,168
1	335XXX	Miscellaneous Power Plant Equipment	0	8,075,678	8,075,678	0	5,262,112	5,262,112	0	2,813,566	2,813,566
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,302,915	1,302,915	0	696,648	696,648
		TOTAL HYDRAULIC PRODUCTION PLANT	0	420,245,484	420,245,484	0	273,831,958	273,831,958	0	146,413,526	146,413,526
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,167	905,167	0	589,807	589,807	0	315,360	315,360
1	341000	Structures & Improvements	0	16,487,568	16,487,568	0	10,743,299	10,743,299	0	5,744,269	5,744,269
1	342000	Fuel Holders, Producers, & Accessories	0	21,163,536	21,163,536	0	13,790,160	13,790,160	0	7,373,376	7,373,376
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,254,910	14,254,910	0	7,621,870	7,621,870
1	344000	Generators	0	199,422,092	199,422,092	0	129,943,435	129,943,435	0	69,478,657	69,478,657
1	345000	Accessory Electric Equipment	0	17,319,868	17,319,868	0	11,285,626	11,285,626	0	6,034,242	6,034,242
1	346000	Miscellaneous Power Plant Equipment	0	1,625,652	1,625,652	0	1,059,275	1,059,275	0	566,377	566,377
		TOTAL OTHER PRODUCTION PLANT	0	278,800,663	278,800,663	0	181,666,512	181,666,512	0	97,134,151	97,134,151
		TOTAL PRODUCTION PLANT	0	1,091,803,539	1,091,803,539	0	711,419,186	711,419,186	0	380,384,353	380,384,353

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended November 30, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\*SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	19,187,394	19,187,394	0	12,502,506	12,502,506	0	6,684,888	6,684,888
1	352XXX	Structures & Improvements	0	16,722,291	16,722,291	0	10,896,245	10,896,245	0	5,826,046	5,826,046
1	353000	Station Equipment	0	202,189,061	202,189,061	0	131,746,392	131,746,392	0	70,442,669	70,442,669
1	354000	Towers & Fixtures	0	17,120,820	17,120,820	0	11,155,926	11,155,926	0	5,964,894	5,964,894
1	355000	Poles & Fixtures	0	138,775,158	138,775,158	0	90,425,893	90,425,893	0	48,349,265	48,349,265
1	356000	Overhead Conductors & Devices	0	110,069,104	110,069,104	0	71,721,028	71,721,028	0	38,348,076	38,348,076
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,697,736	1,697,736	0	907,752	907,752
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,518,275	1,518,275	0	811,797	811,797
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,219,955	1,219,955	0	652,291	652,291
<b>TOTAL TRANSMISSION PLANT</b>			<b>0</b>	<b>510,871,634</b>	<b>510,871,634</b>	<b>0</b>	<b>332,883,956</b>	<b>332,883,956</b>	<b>0</b>	<b>177,987,678</b>	<b>177,987,678</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	1,837,044	0	1,837,044	139,196	0	139,196	1,697,848	0	1,697,848
99	361000	Structures & Improvements	16,098,271	0	16,098,271	10,916,923	0	10,916,923	5,181,348	0	5,181,348
99	362000	Station Equipment	103,863,205	0	103,863,205	66,498,641	0	66,498,641	37,364,564	0	37,364,564
99	364000	Poles, Towers, & Fixtures	242,074,390	0	242,074,390	148,065,309	0	148,065,309	94,009,081	0	94,009,081
99	365000	Overhead Conductors & Devices	161,549,731	0	161,549,731	99,426,012	0	99,426,012	62,123,719	0	62,123,719
99	366000	Underground Conduit	80,935,757	0	80,935,757	50,465,550	0	50,465,550	30,470,207	0	30,470,207
99	367000	Underground Conductors & Devices	135,173,913	0	135,173,913	87,129,221	0	87,129,221	48,044,692	0	48,044,692
99	368000	Line Transformers	189,587,185	0	189,587,185	126,178,680	0	126,178,680	63,408,505	0	63,408,505
99	369XXX	Services	123,201,632	0	123,201,632	77,146,775	0	77,146,775	46,054,857	0	46,054,857
99	370000	Meters	47,310,321	0	47,310,321	26,481,255	0	26,481,255	20,829,066	0	20,829,066
99	373XXX	Street Light & Signal Systems	34,387,492	0	34,387,492	20,685,401	0	20,685,401	13,702,091	0	13,702,091
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,140,603,572</b>	<b>0</b>	<b>1,140,603,572</b>	<b>716,473,901</b>	<b>0</b>	<b>716,473,901</b>	<b>424,129,671</b>	<b>0</b>	<b>424,129,671</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,080,229	3,109,675	4,189,904	372,214	2,064,513	2,436,727	708,015	1,045,162	1,753,177
4	390XXX	Structures & Improvements	11,020,063	46,590,568	57,610,631	5,668,159	30,931,478	36,599,637	5,351,904	15,659,090	21,010,994
4	391XXX	Office Furniture & Equipment	989,977	34,016,441	35,006,418	989,977	22,583,515	23,573,492	0	11,432,926	11,432,926
4	392XXX	Transportation Equipment	11,555,990	7,810,581	19,366,571	8,212,307	5,185,445	13,397,752	3,343,683	2,625,136	5,968,819
4	393000	Stores Equipment	293,702	1,425,284	1,718,986	125,572	946,246	1,071,818	168,130	479,038	647,168
4	394000	Tools, Shop & Garage Equipment	1,652,766	5,842,267	7,495,033	1,247,687	3,878,681	5,126,368	405,079	1,963,586	2,368,665
4	395000	Laboratory Equipment	301,001	1,256,578	1,557,579	193,475	834,242	1,027,717	107,526	422,336	529,862
4	396XXX	Power Operated Equipment	25,494,795	11,009,554	36,504,349	16,822,686	7,309,243	24,131,929	8,672,109	3,700,311	12,372,420
4	397XXX	Communications Equipment	12,241,865	48,326,701	60,568,566	6,472,016	32,084,097	38,556,113	5,769,849	16,242,604	22,012,453
4	398000	Miscellaneous Equipment	3,192	312,421	315,613	383	207,416	207,799	2,809	105,005	107,814
<b>TOTAL GENERAL PLANT</b>			<b>64,633,580</b>	<b>159,700,070</b>	<b>224,333,650</b>	<b>40,104,476</b>	<b>106,024,876</b>	<b>146,129,352</b>	<b>24,529,104</b>	<b>53,675,194</b>	<b>78,204,298</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,207,008,751</b>	<b>1,890,095,539</b>	<b>3,097,104,290</b>	<b>758,349,976</b>	<b>1,233,929,298</b>	<b>1,992,279,274</b>	<b>448,658,775</b>	<b>656,166,241</b>	<b>1,104,825,016</b>



RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended November 30, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\*SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	270,175,072	270,175,072	0	176,046,077	176,046,077	0	94,128,995	94,128,995
E-ADEP		Hydro Production Plant	0	106,234,219	106,234,219	0	69,222,217	69,222,217	0	37,012,002	37,012,002
E-ADEP		Other Production Plant	0	70,685,141	70,685,141	0	46,058,438	46,058,438	0	24,626,703	24,626,703
E-ADEP		Transmission Plant	0	173,262,356	173,262,356	0	112,897,751	112,897,751	0	60,364,605	60,364,605
E-ADEP		Distribution Plant	346,395,808	0	346,395,808	213,454,777	0	213,454,777	132,941,031	0	132,941,031
E-ADEP		General Plant	21,113,132	56,710,919	77,824,051	11,781,056	37,650,379	49,431,435	9,332,076	19,060,540	28,392,616
		TOTAL ACCUMULATED DEPRECIATION	367,508,940	677,067,707	1,044,576,647	225,235,833	441,874,862	667,110,695	142,273,107	235,192,845	377,465,952
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	5,940,856	5,940,856	0	3,871,062	3,871,062	0	2,069,794	2,069,794
E-AAMT		Distribution-Franchises/Misc Intangibles	64,851	0	64,851	64,851	0	64,851	0	0	0
E-AAMT		General Plant - 303000	0	29,411	29,411	0	19,164	19,164	0	10,247	10,247
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	118,936	16,030,189	16,149,125	118,936	10,642,442	10,761,378	0	5,387,747	5,387,747
E-AAMT		General Plant - 390200, 396200	120,855	105,640	226,495	117,267	70,135	187,402	3,588	35,505	39,093
		TOTAL ACCUMULATED AMORTIZATION	304,642	22,106,096	22,410,738	301,054	14,602,803	14,903,857	3,588	7,503,293	7,506,881
		TOTAL ACCUMULATED DEPR/AMORT	367,813,582	699,173,803	1,066,987,385	225,536,887	456,477,665	682,014,552	142,276,695	242,696,138	384,972,833
		NET ELECTRIC UTILITY PLANT before DFIT	839,195,169	1,190,921,736	2,030,116,905	532,813,089	777,451,633	1,310,264,722	306,382,080	413,470,103	719,852,183
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(440,659)	(440,659)	0	(287,133)	(287,133)	0	(153,526)	(153,526)
12		ADFIT - Electric Plant In Service (282900)	0	(274,587,215)	(274,587,215)	0	(177,221,334)	(177,221,334)	0	(97,365,881)	(97,365,881)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(20,787,554)	(20,787,554)	0	(13,800,857)	(13,800,857)	0	(6,986,697)	(6,986,697)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,351,251)	(3,351,251)	0	(2,183,675)	(2,183,675)	0	(1,167,576)	(1,167,576)
1		ADFIT - CDA IPA Fund Deposit (283325)	0	(700,000)	(700,000)	0	(456,120)	(456,120)	0	(243,880)	(243,880)
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(13,756,078)	(13,756,078)	0	(8,963,460)	(8,963,460)	0	(4,792,618)	(4,792,618)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,955,675)	(4,955,675)	0	(3,198,442)	(3,198,442)	0	(1,757,233)	(1,757,233)
		TOTAL ACCUMULATED DFIT	0	(318,578,432)	(318,578,432)	0	(206,111,021)	(206,111,021)	0	(112,467,411)	(112,467,411)
		NET ELECTRIC UTILITY PLANT	839,195,169	872,343,304	1,711,538,473	532,813,089	571,340,612	1,104,153,701	306,382,080	301,002,692	607,384,772

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.541%	35.459%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Month Ended November 30, 2011  
Average of Monthly Averages Basis

Report ID:  
**E-APL-1A**

**AVISTA UTILITIES**

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		839,195,169	872,343,304	1,711,538,473	532,813,089	571,340,612	1,104,153,701	306,382,080	301,002,692	607,384,772
	OTHER ADJUSTMENTS										
4	Gain on Sale of General Office Bldg (253850)		0	(24,512)	(24,512)	0	(16,274)	(16,274)	0	(8,238)	(8,238)
4	ADFIT - Gain on Sale of General Office Bldg (190850)		0	8,598	8,598	0	5,708	5,708	0	2,890	2,890
99	Colstrip 3 AFUDC Reallocation		0	0	0	(1,227,796)	0	(1,227,796)	1,227,796	0	1,227,796
99	Colstrip Common AFUDC (186100)		3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)		(2,463,791)	0	(2,463,791)	(789,602)	0	(789,602)	(1,674,189)	0	(1,674,189)
99	Kettle Falls Disallowed Plant (101003)		(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)		6,663,007	0	6,663,007	4,283,150	0	4,283,150	2,379,857	0	2,379,857
99	ADFIT - Kettle Falls Disallowed (190420)		394,558	0	394,558	394,558	0	394,558	0	0	0
99	Boulder Park Disallowed Plant (101050)		(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)		999,126	0	999,126	0	0	0	999,126	0	999,126
99	ADFIT - Boulder Park Disallowed (190040)		560,306	0	560,306	0	0	0	560,306	0	560,306
99	Investment in WNP3 Exchange Power (124900, 124930)		19,089,431	0	19,089,431	19,089,431	0	19,089,431	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(3,430,689)	0	(3,430,689)	(3,430,689)	0	(3,430,689)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,375,402	0	1,375,402	1,375,402	0	1,375,402	0	0	0
99	CDA Lake Settlement - ID (186382)		274,902	0	274,902	0	0	0	274,902	0	274,902
99	ADFIT - CDA Lake Settlement - Direct (283382)		(577,608)	0	(577,608)	(481,392)	0	(481,392)	(96,216)	0	(96,216)
99	CDA CDR Fund (182324)		100,047	0	100,047	100,047	0	100,047	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(35,016)	0	(35,016)	(35,016)	0	(35,016)	0	0	0
99	Spokane River Relicensing (182322)		710,940	0	710,940	659,495	0	659,495	51,445	0	51,445
99	ADFIT - Spokane River Relicensing (283322)		(248,829)	0	(248,829)	(230,823)	0	(230,823)	(18,006)	0	(18,006)
99	Spokane River PM&Es (182323)		658,362	0	658,362	418,774	0	418,774	239,588	0	239,588
99	ADFIT - Spokane River PM&Es (283323)		(230,427)	0	(230,427)	(146,571)	0	(146,571)	(83,856)	0	(83,856)
99	Montana Riverbed Settlement (186360)		5,226,026	0	5,226,026	3,467,691	0	3,467,691	1,758,335	0	1,758,335
99	ADFIT - Montana Riverbed Settlement (283365)		(1,829,110)	0	(1,829,110)	(1,213,693)	0	(1,213,693)	(615,417)	0	(615,417)
99	Lancaster Generation (182312)		5,496,667	0	5,496,667	5,496,667	0	5,496,667	0	0	0
99	ADFIT - Lancaster Generation (283312)		(1,923,833)	0	(1,923,833)	(1,923,833)	0	(1,923,833)	0	0	0
1	Weatherization Loans - Sandpoint (124350)		63,177	0	63,177	0	0	0	63,177	0	63,177
4	Customer Advances (252000)		(857,412)	(553)	(857,965)	(259,471)	(367)	(259,838)	(597,941)	(186)	(598,127)
99	Customer Deposits (235199)		(4,002,093)	0	(4,002,093)	(4,002,093)	0	(4,002,093)	0	0	0
C-WKC	Working Capital		18,188,000	6,952,657	25,140,657	18,188,000	0	18,188,000	0	6,952,657	6,952,657
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		36,810,614	6,936,190	43,746,804	35,595,510	(10,933)	35,584,577	1,215,104	6,947,123	8,162,227
	NET RATE BASE		876,005,783	879,279,494	1,755,285,277	568,408,599	571,329,679	1,139,738,278	307,597,184	307,949,815	615,546,999

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.541%	35.459%
E-ALL	13	Net Electric General Plant	100.000%	66.001%	33.999%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended November 30, 2011	
Average of Monthly Averages Basis	

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	892,627	892,627			892,627	892,627		581,636	581,636		310,991	310,991
1	Hydro (ED-AN)	731,283	731,283			731,283	731,283		476,504	476,504		254,779	254,779
1	Other (ED-AN)	689,179	689,179			689,179	689,179		449,069	449,069		240,110	240,110
<b>Total Electric Production</b>		<b>2,313,089</b>	<b>2,313,089</b>			<b>2,313,089</b>	<b>2,313,089</b>		<b>1,507,209</b>	<b>1,507,209</b>		<b>805,880</b>	<b>805,880</b>
<b>Electric Transmission</b>													
1	ED-AN	868,478	868,478			868,478	868,478		565,900	565,900		302,578	302,578
<b>Total Electric Transmission</b>		<b>868,478</b>	<b>868,478</b>			<b>868,478</b>	<b>868,478</b>		<b>565,900</b>	<b>565,900</b>		<b>302,578</b>	<b>302,578</b>
<b>Electric Distribution</b>													
	ED-ID	896,156	896,156			896,156	896,156					896,156	896,156
	ED-WA	1,671,113	1,671,113			1,671,113	1,671,113	1,671,113		1,671,113			
<b>Total Electric Distribution</b>		<b>2,567,269</b>	<b>2,567,269</b>			<b>2,567,269</b>	<b>2,567,269</b>	<b>1,671,113</b>		<b>1,671,113</b>		<b>896,156</b>	<b>896,156</b>
<b>Gas Underground Storage</b>													
	GD-AN	51,903		51,903									
	GD-OR	9,325				9,325							
<b>Total Gas Underground Storage</b>		<b>61,228</b>		<b>51,903</b>		<b>9,325</b>							
<b>Gas Distribution</b>													
	GD-AN	4,129		4,129									
	GD-ID	300,019		300,019									
	GD-WA	562,607		562,607									
	GD-OR	308,856				308,856							
<b>Total Gas Distribution</b>		<b>1,175,611</b>		<b>866,755</b>		<b>308,856</b>							
<b>General Plant</b>													
4	ED-AN	213,952	213,952				213,952		142,043	142,043		71,909	71,909
	ED-ID	21,341	21,341			21,341	21,341				21,341		21,341
	ED-WA	59,135	59,135			59,135	59,135	59,135		59,135			
7.4	CD-AA	832,080	602,285	162,064	67,731		602,285	602,285	399,857	399,857		202,428	202,428
9.4	CD-AN	22,109	17,483	4,626			17,483		11,607	11,607		5,876	5,876
9	CD-ID	34,890	27,589	7,301		27,589	27,589				27,589		27,589
9	CD-WA	14,500	11,466	3,034		11,466	11,466	11,466		11,466			
8	GD-AA	12,828		9,053	3,775								
	GD-AN	2,821		2,821									
	GD-ID	5,727		5,727									
	GD-WA	20,839		20,839									
	GD-OR	21,392			21,392								
<b>Total General Plant</b>		<b>1,261,614</b>	<b>953,251</b>	<b>215,465</b>	<b>92,898</b>	<b>119,531</b>	<b>833,720</b>	<b>953,251</b>	<b>70,601</b>	<b>553,507</b>	<b>624,108</b>	<b>48,930</b>	<b>280,213</b>
<b>Total Depreciation Expense</b>		<b>8,247,289</b>	<b>6,702,087</b>	<b>1,134,123</b>	<b>411,079</b>	<b>2,686,800</b>	<b>4,015,287</b>	<b>6,702,087</b>	<b>1,741,714</b>	<b>2,626,616</b>	<b>4,368,330</b>	<b>945,086</b>	<b>1,388,671</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
Service -							
7	Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%	1	Production/Transmission Ratio	65.160%
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4	Jurisdictional 4-Factor Ratio	66.390%
9	Elec/Gas North 4-Factor	79.075%	20.925%	0.000%			34.840%
							33.610%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended November 30, 2011	
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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
1	Franchises (302000)	ED-AN	76,117	76,117		76,117	76,117		49,598	49,598		26,519	26,519		
1	Misc Intangible Plt (303000)	ED-AN	7,166	7,166		7,166	7,166		4,669	4,669		2,497	2,497		
<b>Total Production/Transmission</b>			<b>83,283</b>	<b>83,283</b>		<b>83,283</b>	<b>83,283</b>		<b>54,267</b>	<b>54,267</b>		<b>29,016</b>	<b>29,016</b>		
<b>Distribution</b>															
	Franchises (302000)	ED-WA	1,937	1,937		1,937	1,937		1,937	1,937					
	Misc Intangible Plt (303000)	ED-WA	232	232		232	232		232	232					
<b>Total Distribution</b>			<b>2,169</b>	<b>2,169</b>		<b>2,169</b>	<b>2,169</b>		<b>2,169</b>	<b>2,169</b>					
<b>General Plant - 303000</b>															
9,1		CD-AN	809	640	169		640	640		417	417		223	223	
		GD-ID	319		319										
		GD-WA	1,925		1,925										
		GD-OR	648				648								
<b>Total General Plant - 303000</b>			<b>3,701</b>	<b>640</b>	<b>2,413</b>	<b>648</b>	<b>640</b>	<b>640</b>		<b>417</b>	<b>417</b>		<b>223</b>	<b>223</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	599,733	434,105	116,810	48,818		434,105		288,202	288,202		145,903	145,903	
4		ED-AN	17,313	17,313				17,313		11,494	11,494		5,819	5,819	
		ED-WA	17,548	17,548			17,548		17,548	17,548					
8		GD-AA	24,655		17,400	7,255									
		GD-AN	192		192										
		GD-OR	795			795									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>660,236</b>	<b>468,966</b>	<b>134,402</b>	<b>56,868</b>	<b>17,548</b>	<b>451,418</b>	<b>468,966</b>	<b>17,548</b>	<b>299,696</b>	<b>317,244</b>	<b>151,722</b>	<b>151,722</b>	
<b>Gas Underground Storage</b>															
		GD-AN	19		19										
<b>Total Gas Underground Storage</b>			<b>19</b>		<b>19</b>										
<b>General Plant - 390200, 396200</b>															
7,4		CD-AA	1,194	865	232	97		865	865		574	574		291	291
4		ED-AN	18,488	18,488				18,488	18,488		12,274	12,274		6,214	6,214
		GD-OR	403			403									
<b>Total General Plant - 390200, 396200</b>			<b>20,085</b>	<b>19,353</b>	<b>232</b>	<b>500</b>		<b>19,353</b>	<b>19,353</b>		<b>12,848</b>	<b>12,848</b>		<b>6,505</b>	<b>6,505</b>
<b>Total Amortization Expense</b>			<b>769,493</b>	<b>574,411</b>	<b>137,066</b>	<b>58,016</b>	<b>19,717</b>	<b>554,694</b>	<b>574,411</b>	<b>19,717</b>	<b>367,228</b>	<b>386,945</b>	<b>187,466</b>	<b>187,466</b>	

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
Service -								
7	Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%	1	Production/Transmission Ratio	65.160%	34.840%
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4	Jurisdictional 4-Factor Ratio	66.390%	33.610%
9	Elec/Gas North 4-Factor	79.075%	20.925%	0.000%				

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-1A</b>
For Month Ended November 30, 2011	
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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	270,175,072	270,175,072			270,175,072	270,175,072		176,046,077	176,046,077		94,128,995	94,128,995
1	Hydro (ED-AN)	106,234,219	106,234,219			106,234,219	106,234,219		69,222,217	69,222,217		37,012,002	37,012,002
1	Other (ED-AN)	70,685,141	70,685,141			70,685,141	70,685,141		46,058,438	46,058,438		24,626,703	24,626,703
<b>Total Electric Production</b>		<b>447,094,432</b>	<b>447,094,432</b>			<b>447,094,432</b>	<b>447,094,432</b>		<b>291,326,732</b>	<b>291,326,732</b>		<b>155,767,700</b>	<b>155,767,700</b>
<b>Electric Transmission</b>													
1	ED-AN	173,262,356	173,262,356			173,262,356	173,262,356		112,897,751	112,897,751		60,364,605	60,364,605
<b>Total Electric Transmission</b>		<b>173,262,356</b>	<b>173,262,356</b>			<b>173,262,356</b>	<b>173,262,356</b>		<b>112,897,751</b>	<b>112,897,751</b>		<b>60,364,605</b>	<b>60,364,605</b>
<b>Electric Distribution</b>													
	ED-ID	132,941,031	132,941,031			132,941,031	132,941,031					132,941,031	132,941,031
	ED-WA	213,454,777	213,454,777			213,454,777	213,454,777	213,454,777		213,454,777			
<b>Total Electric Distribution</b>		<b>346,395,808</b>	<b>346,395,808</b>			<b>346,395,808</b>	<b>346,395,808</b>	<b>213,454,777</b>		<b>213,454,777</b>		<b>132,941,031</b>	<b>132,941,031</b>
<b>Gas Underground Storage</b>													
	GD-AN	11,890,963		11,890,963									
	GD-OR	282,402			282,402								
<b>Total Gas Underground Storage</b>		<b>12,173,365</b>		<b>11,890,963</b>	<b>282,402</b>								
<b>Gas Distribution</b>													
	GD-AN	1,420,071		1,420,071									
	GD-ID	49,405,023		49,405,023									
	GD-WA	98,528,586		98,528,586									
	GD-OR	85,542,442			85,542,442								
<b>Total Gas Distribution</b>		<b>234,896,122</b>		<b>149,353,680</b>	<b>85,542,442</b>								
<b>General Plant</b>													
4	ED-AN	32,015,614	32,015,614				32,015,614	32,015,614		21,255,166	21,255,166		10,760,448
	ED-ID	5,989,884	5,989,884			5,989,884	5,989,884					5,989,884	5,989,884
	ED-WA	9,959,958	9,959,958			9,959,958	9,959,958	9,959,958		9,959,958			
7,4	CD-AA	22,413,294	16,223,415	4,365,437	1,824,442		16,223,415	16,223,415		10,770,725	10,770,725		5,452,690
9,4	CD-AN	10,713,740	8,471,890	2,241,850			8,471,890	8,471,890		5,624,488	5,624,488		2,847,402
9	CD-ID	4,226,610	3,342,192	884,418		3,342,192	3,342,192					3,342,192	3,342,192
9	CD-WA	2,303,001	1,821,098	481,903		1,821,098	1,821,098	1,821,098		1,821,098			
8	GD-AA	1,130,026		797,516	332,510								
	GD-AN	878,498		878,498									
	GD-ID	979,513		979,513									
	GD-WA	2,769,124		2,769,124									
	GD-OR	3,360,377			3,360,377								
<b>Total General Plant</b>		<b>96,739,639</b>	<b>77,824,051</b>	<b>13,398,259</b>	<b>5,517,329</b>	<b>21,113,132</b>	<b>56,710,919</b>	<b>77,824,051</b>	<b>11,781,056</b>	<b>37,650,379</b>	<b>49,431,435</b>	<b>9,332,076</b>	<b>19,060,540</b>
<b>Total Accumulated Depreciation</b>		<b>1,310,561,722</b>	<b>1,044,576,647</b>	<b>174,642,902</b>	<b>91,342,173</b>	<b>367,508,940</b>	<b>677,067,707</b>	<b>1,044,576,647</b>	<b>225,235,833</b>	<b>441,874,862</b>	<b>667,110,695</b>	<b>142,273,107</b>	<b>235,192,845</b>

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%	1	Production/Transmission Ratio	65.160%	34.840%
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4	Jurisdictional 4-Factor Ratio	66.390%	33.610%
9	Elec/Gas North 4-Factor	79.075%	20.925%	0.000%				

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-1A</b>
For Month Ended November 30, 2011	
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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
1	Franchises (302000) ED-AN	5,435,319	5,435,319			5,435,319	5,435,319		3,541,654	3,541,654		1,893,665	1,893,665
1	Misc Intangible Plt (303000) ED-AN	505,537	505,537			505,537	505,537		329,408	329,408		176,129	176,129
<b>Total Production/Transmission</b>		<b>5,940,856</b>	<b>5,940,856</b>			<b>5,940,856</b>	<b>5,940,856</b>		<b>3,871,062</b>	<b>3,871,062</b>		<b>2,069,794</b>	<b>2,069,794</b>
<b>Distribution</b>													
	Franchises (302000) ED-WA	45,704	45,704			45,704	45,704		45,704	45,704			
	Misc Intangible Plt (303000) ED-WA	19,147	19,147			19,147	19,147		19,147	19,147			
<b>Total Distribution</b>		<b>64,851</b>	<b>64,851</b>			<b>64,851</b>	<b>64,851</b>		<b>64,851</b>	<b>64,851</b>			
<b>General Plant - 303000</b>													
9,1	CD-AN	37,194	29,411	7,783		29,411	29,411		19,164	19,164		10,247	10,247
	GD-ID	38,541		38,541									
	GD-WA	74,272		74,272									
	GD-OR	39,947			39,947								
<b>Total General Plant - 303000</b>		<b>189,954</b>	<b>29,411</b>	<b>120,596</b>	<b>39,947</b>	<b>29,411</b>	<b>29,411</b>		<b>19,164</b>	<b>19,164</b>		<b>10,247</b>	<b>10,247</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>													
7,4	CD-AA	21,145,504	15,305,751	4,118,509	1,721,244	15,305,751	15,305,751		10,161,488	10,161,488		5,144,263	5,144,263
4	ED-AN	724,438	724,438			724,438	724,438		480,954	480,954		243,484	243,484
	ED-WA	118,936	118,936			118,936	118,936		118,936	118,936			
8	GD-AA	463,918		327,410	136,508								
	GD-AN	12,622		12,622									
	GD-OR	41,476			41,476								
<b>Total Miscellaneous IT Intangible Plant - 3031X</b>		<b>22,506,894</b>	<b>16,149,125</b>	<b>4,458,541</b>	<b>1,899,228</b>	<b>118,936</b>	<b>16,030,189</b>	<b>16,149,125</b>	<b>118,936</b>	<b>10,642,442</b>	<b>10,761,378</b>	<b>5,387,747</b>	<b>5,387,747</b>
<b>Gas Underground Storage</b>													
	GD-AN	239,149		239,149									
<b>Total Gas Underground Storage</b>		<b>239,149</b>		<b>239,149</b>									
<b>General Plant - 390200, 396200</b>													
7,4	CD-AA	121,749	88,126	23,713	9,910	88,126	88,126		58,507	58,507		29,619	29,619
9	CD-ID	4,537	3,588	949		3,588	3,588				3,588		3,588
9	CD-WA	8,332	6,589	1,743		6,589	6,589		6,589	6,589			
4	ED-AN	17,514	17,514			17,514	17,514		11,628	11,628		5,886	5,886
	ED-WA	110,678	110,678			110,678	110,678		110,678	110,678			
	GD-WA	1,863		1,863									
	GD-OR	44,252			44,252								
<b>Total General Plant - 390200, 396200</b>		<b>308,925</b>	<b>226,495</b>	<b>28,268</b>	<b>54,162</b>	<b>120,855</b>	<b>105,640</b>	<b>226,495</b>	<b>117,267</b>	<b>70,135</b>	<b>187,402</b>	<b>3,588</b>	<b>35,505</b>
<b>Total Accumulated Amortization</b>		<b>29,250,629</b>	<b>22,410,738</b>	<b>4,846,554</b>	<b>1,993,337</b>	<b>304,642</b>	<b>22,106,096</b>	<b>22,410,738</b>	<b>301,054</b>	<b>14,602,803</b>	<b>14,903,857</b>	<b>3,588</b>	<b>7,503,293</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%	1	Production/Transmission Ratio	65.160%
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4	Jurisdictional 4-Factor Ratio	66.390%
9	Elec/Gas North 4-Factor	79.075%	20.925%	0.000%			33.610%

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,110	0	0	2,851,246	2,851,246	0	0	767,220	767,220	0	320,644	320,644
9		CD-WA / ID / AN	1,205,949	372,214	345,735	235,655	953,604	98,496	91,489	62,360	252,345	0	0	0
		TOTAL ACCOUNT	6,479,351	372,214	708,014	3,109,675	4,189,903	575,660	91,489	829,580	1,496,729	472,075	320,644	792,719
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	4,689,941	1,245	1,599,947	3,088,749	4,689,941	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,747,486	0	0	0	0	1,747,486	0	0	1,747,486	0	0	0
99		GD-OR / AS	3,298,703	0	0	0	0	0	0	0	0	3,298,703	0	3,298,703
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	54,313,782	0	0	39,313,945	39,313,945	0	0	10,578,695	10,578,695	0	4,421,142	4,421,142
9		CD-WA / ID / AN	17,207,390	5,666,913	3,751,957	4,187,874	13,606,744	1,499,591	992,851	1,108,204	3,600,646	0	0	0
		TOTAL ACCOUNT	81,257,302	5,668,158	5,351,904	46,590,568	57,610,630	3,247,077	992,851	11,686,899	15,926,827	3,298,703	4,421,142	7,719,845
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,233,478	989,977	0	2,243,501	3,233,478	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	416,506	0	0	0	0	0	0	293,949	293,949	0	122,557	122,557
7		CD-AA	43,895,582	0	0	31,772,939	31,772,939	0	0	8,549,543	8,549,543	0	3,573,100	3,573,100
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	47,545,566	989,977	0	34,016,440	35,006,417	0	0	8,843,492	8,843,492	0	3,695,657	3,695,657
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	16,261,309	7,172,087	2,752,235	6,336,987	16,261,309	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,667,477	0	0	0	0	4,078,375	1,483,541	1,105,561	6,667,477	0	0	0
99		GD-OR / AS	2,445,073	0	0	0	0	0	0	0	0	2,445,073	0	2,445,073
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	383,483	383,483	0	0	103,189	103,189	0	43,125	43,125
9		CD-WA / ID / AN	3,442,024	1,040,221	591,448	1,090,111	2,721,780	275,266	156,510	288,468	720,244	0	0	0
		TOTAL ACCOUNT	29,345,680	8,212,308	3,343,683	7,810,581	19,366,572	4,353,641	1,640,051	1,497,218	7,490,910	2,445,073	43,125	2,488,198

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	1,673,927	114,833	153,386	1,055,439	1,323,658	30,387	40,589	279,293	350,269	0	0	0
		TOTAL ACCOUNT	2,210,754	125,572	168,131	1,425,284	1,718,987	114,658	40,589	279,293	434,540	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,372,581	1,216,530	397,722	1,758,329	3,372,581	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,883,167	0	0	0	0	1,015,355	448,992	418,820	1,883,167	0	0	0
99		GD-OR / AS	905,916	0	0	0	0	0	0	0	0	905,916	0	905,916
8		GD-AA	1,117,349	0	0	0	0	0	0	788,569	788,569	0	328,780	328,780
7		CD-AA	5,335,826	0	0	3,862,231	3,862,231	0	0	1,039,259	1,039,259	0	434,336	434,336
9		CD-WA / ID / AN	329,082	31,156	7,358	221,707	260,221	8,245	1,947	58,669	68,861	0	0	0
		TOTAL ACCOUNT	12,943,921	1,247,686	405,080	5,842,267	7,495,033	1,023,600	450,939	2,305,317	3,779,856	905,916	763,116	1,669,032
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,127,659	182,826	104,126	840,707	1,127,659	0	0	0	0	0	0	0
99		GD-WA / ID / AN	236,462	0	0	0	0	76,951	25,096	134,415	236,462	0	0	0
99		GD-OR / AS	229,575	0	0	0	0	0	0	0	0	229,575	0	229,575
8		GD-AA	82,538	0	0	0	0	0	0	58,251	58,251	0	24,287	24,287
7		CD-AA	355,664	0	0	257,440	257,440	0	0	69,273	69,273	0	28,951	28,951
9		CD-WA / ID / AN	218,120	10,649	3,399	158,430	172,478	2,818	900	41,924	45,642	0	0	0
		TOTAL ACCOUNT	2,250,018	193,475	107,525	1,256,577	1,557,577	79,769	25,996	303,863	409,628	229,575	53,238	282,813
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	34,636,810	16,300,110	8,262,347	10,074,353	34,636,810	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,307,467	0	0	0	0	2,962,105	806,070	539,292	4,307,467	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,037	0	0	401,028	401,028	0	0	107,910	107,910	0	45,099	45,099
9		CD-WA / ID / AN	1,854,582	522,576	409,762	534,173	1,466,511	138,285	108,432	141,354	388,071	0	0	0
		TOTAL ACCOUNT	41,396,730	16,822,686	8,672,109	11,009,554	36,504,349	3,100,390	914,502	788,556	4,803,448	43,834	45,099	88,933



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	43,311,681	6,104,904	2,578,701	34,628,076	43,311,681	0	0	0	0	0	0	0
99		GD-WA / ID / AN	778,846	0	0	0	0	447,712	331,134	0	778,846	0	0	0
99		GD-OR / AS	934,766	0	0	0	0	0	0	0	0	934,766	0	934,766
8		GD-AA	959,466	0	0	0	0	0	0	677,143	677,143	0	282,323	282,323
7		CD-AA	10,864,487	0	0	7,864,042	7,864,042	0	0	2,116,076	2,116,076	0	884,369	884,369
9		CD-WA / ID / AN	11,878,399	367,112	3,191,148	5,834,584	9,392,844	97,146	844,449	1,543,960	2,485,555	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>68,727,645</b>	<b>6,472,016</b>	<b>5,769,849</b>	<b>48,326,702</b>	<b>60,568,567</b>	<b>544,858</b>	<b>1,175,583</b>	<b>4,337,179</b>	<b>6,057,620</b>	<b>934,766</b>	<b>1,166,692</b>	<b>2,101,458</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	13,251	0	2,299	10,952	13,251	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	410,417	0	0	297,072	297,072	0	0	79,937	79,937	0	33,408	33,408
9		CD-WA / ID / AN	6,688	383	510	4,396	5,289	101	135	1,163	1,399	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>432,723</b>	<b>383</b>	<b>2,809</b>	<b>312,420</b>	<b>315,612</b>	<b>101</b>	<b>135</b>	<b>81,100</b>	<b>81,336</b>	<b>2,367</b>	<b>33,408</b>	<b>35,775</b>
		<b>TOTAL GENERAL PLANT</b>	<b>292,589,690</b>	<b>40,104,475</b>	<b>24,529,104</b>	<b>159,700,068</b>	<b>224,333,647</b>	<b>13,039,754</b>	<b>5,332,135</b>	<b>30,952,497</b>	<b>49,324,386</b>	<b>8,389,536</b>	<b>10,542,121</b>	<b>18,931,657</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended November 30, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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	2,001,201	153,179	0	1,848,022	2,001,201	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	153,451	153,451	0	0	40,607	40,607	0
		TOTAL ACCOUNT	3,738,816	153,179	0	2,001,473	2,154,652	964,981	168,450	40,607	1,174,038	410,126
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	1,859,667	1,037,255	0	822,412	1,859,667	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	1,479,316	0	0	0	0	0	0	1,044,027	1,044,027	0
7		CD-AA	38,439,433	0	0	27,823,615	27,823,615	0	0	7,486,848	7,486,848	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	41,824,856	1,037,255	0	28,646,027	29,683,282	0	0	8,530,875	8,530,875	46,440
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	256,846	0	0	256,846	256,846	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	89,628	0	0	0	0	0	0	63,255	63,255	0
7		CD-AA	2,609,247	0	0	1,888,651	1,888,651	0	0	508,203	508,203	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,976,289	0	0	2,145,497	2,145,497	0	0	590,795	590,795	1,231
		TOTAL	48,539,961	1,190,434	0	32,792,997	33,983,431	964,981	168,450	9,162,277	10,295,708	457,797

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Fact	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended November 30, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(26,724,993)	(19,344,352)	(5,205,227)	(2,175,414)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,825,105)	(1,443,202)	(381,903)	0
		Total	<u>(28,550,098)</u>	<u>(20,787,554)</u>	<u>(5,587,130)</u>	<u>(2,175,414)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Month Ended November 30, 2011  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Electric Copy

\*\*\*\*\* SYSTEM \*\*\*\*\* \*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\*

Ref/Basis	Account	Description	Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		672,264	672,264		672,264	672,264		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		890,754	890,754		890,754	890,754		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		5,798,120	5,798,120		4,630,917	4,630,917		1,167,203	1,167,203
1	154300	PLANT MATERIALS & OPER SUP-CS2		270,710	270,710		216,214	216,214		54,496	54,496
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		675,232	675,232		539,303	539,303		135,929	135,929
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(4,504)	(4,504)		(3,597)	(3,597)		(907)	(907)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		8,516	8,516		6,802	6,802		1,714	1,714
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000	0		0
<b>TOTAL</b>			<b>18,188,000</b>	<b>8,311,092</b>	<b>26,499,092</b>	<b>18,188,000</b>	<b>6,952,657</b>	<b>25,140,657</b>	<b>0</b>	<b>1,358,435</b>	<b>1,358,435</b>

RESULTS OF OPERATIONS		Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended October 31, 2011 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12/31/2010	100.000%	65.160%	34.840%
2	Input	Number of Customers Percent	10-31-2011	358,592 100.000%	235,295 65.616%	123,297 34.384%
3	E-OPS	Direct Distribution Operating Expense Percent		1,608,301 100.000%	1,088,987 67.710%	519,314 32.290%
	Input	Jurisdictional 4-Factor Ratio	12/31/2010			
		Direct O & M Accts 500 - 598		20,560,338	13,027,648	7,532,690
		Direct O & M Accts 901 - 935		30,886,625	22,072,859	8,813,766
		Total		51,446,963	35,100,507	16,346,456
		Percentage		100.000%	68.227%	31.773%
		Direct Labor Accts 500 - 598		10,559,350	7,367,399	3,191,951
		Direct Labor Accts 901 - 935		4,468,706	3,399,027	1,069,679
		Total		15,028,056	10,766,426	4,261,630
		Percentage		100.000%	71.642%	28.358%
		Number of Customers		358,982	235,820	123,162
		Percentage		100.000%	65.691%	34.309%
		Net Direct Plant		780,574,225	468,345,444	312,228,781
		Percentage		100.000%	60.000%	40.000%
4		Total Percentages Percent		400.000% 100.000%	265.560% 66.390%	134.440% 33.610%

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>ELECTRIC ALLOCATION PERCENTAGES</b>		<b>E-ALL-1A</b>
For Month Ended October 31, 2011		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	01-01-2011	Direct O & M Accts 500 - 894	57,557,639	50,620,200	3,943,320	2,994,119
		Direct O & M Accts 901 - 935	57,769,575	39,717,113	14,983,974	3,068,488
		Direct O & M Accts 901 - 905 Utility 9 Only	1,276,412	787,265	489,147	0
		Adjustments	0	0	0	0
		<b>Total</b>	<b>116,603,626</b>	<b>91,124,578</b>	<b>19,416,441</b>	<b>6,062,607</b>
		<b>Percentage</b>	<b>100.000%</b>	<b>78.149%</b>	<b>16.652%</b>	<b>5.199%</b>
		Direct Labor Accts 500 - 894	51,313,884	40,856,300	7,149,723	3,307,861
		Direct Labor Accts 901 - 935	5,118,749	3,938,893	229,885	949,971
		Direct Labor Accts 901 - 905 Utility 9 Only	5,235,309	3,229,034	2,006,275	0
		<b>Total</b>	<b>61,667,942</b>	<b>48,024,227</b>	<b>9,385,883</b>	<b>4,257,832</b>
		<b>Percentage</b>	<b>100.000%</b>	<b>77.876%</b>	<b>15.220%</b>	<b>6.904%</b>
		Number of Customers at	678,123	358,982	223,040	96,101
	12/31/2010	<b>Percentage</b>	<b>100.000%</b>	<b>52.937%</b>	<b>32.891%</b>	<b>14.172%</b>
		Net Direct Plant	2,417,505,829	1,947,783,110	317,785,902	151,936,817
		<b>Percentage</b>	<b>100.000%</b>	<b>80.570%</b>	<b>13.145%</b>	<b>6.285%</b>
		<b>Total Percentages</b>	<b>400.000%</b>	<b>289.532%</b>	<b>77.908%</b>	<b>32.560%</b>
		<b>Average (CD AA)</b>	<b>100.000%</b>	<b>72.383%</b>	<b>19.477%</b>	<b>8.140%</b>

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<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended October 31, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North Oregon Gas
	01-01-2011	Direct O & M Accts 500 - 894	6,937,439	0	3,943,320 2,994,119
		Direct O & M Accts 901 - 935	18,052,462	0	14,983,974 3,068,488
		Direct O & M Accts 901 - 905 Utility 9 Only	489,147	0	489,147 0
		<b>Total</b>	<b>25,479,048</b>	<b>0</b>	<b>19,416,441 6,062,607</b>
		<b>Percentage</b>	<b>100.000%</b>	<b>0.000%</b>	<b>76.206% 23.794%</b>
		Direct Labor Accts 500 - 894	10,457,584	0	7,149,723 3,307,861
		Direct Labor Accts 901 - 935	1,179,856	0	229,885 949,971
		Direct Labor Accts 901 - 905 Utility 9 Only	2,006,275	0	2,006,275 0
		<b>Total</b>	<b>13,643,715</b>	<b>0</b>	<b>9,385,883 4,257,832</b>
		<b>Percentage</b>	<b>100.000%</b>	<b>0.000%</b>	<b>68.793% 31.207%</b>
		Number of Customers at	319,141	0	223,040 96,101
	12/31/2010	<b>Percentage</b>	<b>100.000%</b>	<b>0.000%</b>	<b>69.888% 30.112%</b>
		Net Direct Plant	464,005,775	0	312,801,546 151,204,229
		<b>Percentage</b>	<b>100.000%</b>	<b>0.000%</b>	<b>67.413% 32.587%</b>
		<b>Total Percentages</b>	<b>400.000%</b>	<b>0.000%</b>	<b>282.299% 117.701%</b>
		<b>Average (GD AA)</b>	<b>100.000%</b>	<b>0.000%</b>	<b>70.575% 29.425%</b>

<b>RESULTS OF OPERATIONS</b>		Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>		
For Month Ended October 31, 2011 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
		Input	Total	Electric	Gas North	Oregon Gas
	01-01-2011	Elec/Gas North 4-Factor				
		Direct O & M Accts 500 - 894	54,563,520	50,620,200	3,943,320	0
		Direct O & M Accts 901 - 935	54,701,087	39,717,113	14,983,974	0
		Adjustments	0	0	0	0
		Total	109,264,607	90,337,313	18,927,294	0
		Percentage	100.000%	82.678%	17.322%	0.000%
		Direct Labor Accts 500 - 894	48,006,023	40,856,300	7,149,723	0
		Direct Labor Accts 901 - 935	4,168,778	3,938,893	229,885	0
		Total	52,174,801	44,795,193	7,379,608	0
		Percentage	100.000%	85.856%	14.144%	0.000%
	12/31/2010	Number of Customers at	582,022	358,982	223,040	0
		Percentage	100.000%	61.678%	38.322%	0.000%
		Net Direct Plant	2,248,388,907	1,935,587,361	312,801,546	0
		Percentage	100.000%	86.088%	13.912%	0.000%
		Total Percentages	400.000%	316.300%	83.700%	0.000%
9		Average (CD AN/ID/WA)	100.000%	79.075%	20.925%	0.000%
10	E-PLT	Net Electric Distribution Plant	790,057,273	499,654,043	290,403,230	
		Percent	100.000%	63.243%	36.757%	
11		Book Depreciation	6,683,882	4,352,570	2,331,312	
		Percent	100.000%	65.120%	34.880%	



**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Month Ended October 31, 2011  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,024,435,003 100.000%	1,305,933,191 64.509%	718,501,812 35.491%
13	E-PLT	Net Electric General Plant Percent	145,885,534 100.000%	96,312,009 66.019%	49,573,525 33.981%
14		Net Allocated Schedule M's Percent	4,624,802 100.000%	3,174,711 68.645%	1,450,091 31.355%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended October 31, 2011		
Average of Monthly Averages Basis		

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	21,252,651	0	21,252,651	14,606,087	0	14,606,087	6,646,564	0	6,646,564
99	442200	Commercial - Firm & Int.	23,870,759	0	23,870,759	17,010,990	0	17,010,990	6,859,769	0	6,859,769
1	442300	Industrial	10,417,732	0	10,417,732	4,845,171	0	4,845,171	5,572,561	0	5,572,561
99	444000	Public Street & Highway Lighting	576,939	0	576,939	380,056	0	380,056	196,883	0	196,883
99	499XXX	Unbilled Revenue	(623,664)	0	(623,664)	318,952	0	318,952	(942,616)	0	(942,616)
99	448000	Interdepartmental Revenue	81,487	0	81,487	69,280	0	69,280	12,207	0	12,207
TOTAL SALES TO ULTIMATE CUSTOMERS			55,575,904	0	55,575,904	37,230,536	0	37,230,536	18,345,368	0	18,345,368
1	447XXX	Sales for Resale	0	11,260,466	11,260,466	0	7,337,320	7,337,320	0	3,923,146	3,923,146
TOTAL SALES OF ELECTRICITY			55,575,904	11,260,466	66,836,370	37,230,536	7,337,320	44,567,856	18,345,368	3,923,146	22,268,514
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	49,962	0	49,962	31,856	0	31,856	18,106	0	18,106
1	453000	Sales of Water & Water Power	0	35,800	35,800	0	23,327	23,327	0	12,473	12,473
1	454000	Rent from Electric Property	546,059	948	547,007	109,947	618	110,565	436,112	330	436,442
1	456XXX	Other Electric Revenues	13,359	16,731,664	16,745,023	9,536	10,902,352	10,911,888	3,823	5,829,312	5,833,135
TOTAL OTHER OPERATING REVENUE			609,380	16,768,412	17,377,792	151,339	10,926,297	11,077,636	458,041	5,842,115	6,300,156
TOTAL ELECTRIC REVENUE			56,185,284	28,028,878	84,214,162	37,381,875	18,263,617	55,645,492	18,803,409	9,765,261	28,568,670
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	29,882	29,882	0	19,471	19,471	0	10,411	10,411
1	501000	Fuel	0	4,179,197	4,179,197	0	2,723,165	2,723,165	0	1,456,032	1,456,032
1	502000	Steam Expense	0	323,197	323,197	0	210,595	210,595	0	112,602	112,602
1	505000	Electric Expense	0	99,981	99,981	0	65,148	65,148	0	34,833	34,833
1	506000	Miscellaneous Steam Power Generation Expense	0	143,560	143,560	0	93,544	93,544	0	50,016	50,016
1	507000	Rent	0	3,714	3,714	0	2,420	2,420	0	1,294	1,294
MAINTENANCE											
1	510000	Supervision & Engineering	0	65,058	65,058	0	42,392	42,392	0	22,666	22,666
1	511000	Structures	0	83,404	83,404	0	54,346	54,346	0	29,058	29,058
1	512000	Boiler Plant	0	341,051	341,051	0	222,229	222,229	0	118,822	118,822
1	513000	Electric Plant	0	11,729	11,729	0	7,643	7,643	0	4,086	4,086
1	514000	Miscellaneous Steam Plant	0	51,291	51,291	0	33,421	33,421	0	17,870	17,870
TOTAL STEAM POWER GENERATION EXP			0	5,332,064	5,332,064	0	3,474,374	3,474,374	0	1,857,690	1,857,690

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Month Ended October 31, 2011  
 Average of Monthly Averages Basis

Report ID:  
**E-OPS-1A**

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	176,197	176,197	0	114,810	114,810	0	61,387	61,387
1	536000	Water for Power	0	88,351	88,351	0	57,570	57,570	0	30,781	30,781
1	537000	Hydraulic Expense	310,192	241,469	551,661	187,382	157,341	344,723	122,810	84,128	206,938
1	538000	Electric Expense	0	446,088	446,088	0	290,671	290,671	0	155,417	155,417
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	50,183	50,183	0	32,699	32,699	0	17,484	17,484
1	540000	Rent	0	96,495	96,495	0	62,876	62,876	0	33,619	33,619
1	540100	MT Trust Funds Land Settlement Rents	455,444	0	455,444	298,912	0	298,912	156,532	0	156,532
MAINTENANCE											
1	541000	Supervision & Engineering	0	53,052	53,052	0	34,569	34,569	0	18,483	18,483
1	542000	Structures	0	30,325	30,325	0	19,760	19,760	0	10,565	10,565
1	543000	Reservoirs, Dams, & Waterways	0	685,084	685,084	0	446,401	446,401	0	238,683	238,683
1	544000	Electric Plant	0	179,665	179,665	0	117,070	117,070	0	62,595	62,595
1	545000	Miscellaneous Hydraulic Plant	0	38,561	38,561	0	25,126	25,126	0	13,435	13,435
TOTAL HYDRO POWER GENERATION EXP			765,636	2,085,470	2,851,106	486,294	1,358,893	1,845,187	279,342	726,577	1,005,919
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	125,712	125,712	0	81,914	81,914	0	43,798	43,798
1	547000	Fuel	0	3,157,244	3,157,244	0	2,057,260	2,057,260	0	1,099,984	1,099,984
1	548000	Generation Expense	0	47,344	47,344	0	30,849	30,849	0	16,495	16,495
1	549000	Miscellaneous Other Power Generation Expense	0	68,924	68,924	0	44,911	44,911	0	24,013	24,013
1	550000	Rent	0	(2,819)	(2,819)	0	(1,837)	(1,837)	0	(982)	(982)
MAINTENANCE											
1	551000	Supervision & Engineering	0	42,486	42,486	0	27,684	27,684	0	14,802	14,802
1	552000	Structures	0	36	36	0	23	23	0	13	13
1	553000	Generating & Electric Equipment	0	127,093	127,093	0	82,814	82,814	0	44,279	44,279
1	554000	Miscellaneous Other Power Generation Plant	0	14,131	14,131	0	9,208	9,208	0	4,923	4,923
TOTAL OTHER POWER GENERATION EXP			0	3,580,151	3,580,151	0	2,332,826	2,332,826	0	1,247,325	1,247,325
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,650,145	19,090,059	20,740,204	0	12,439,083	12,439,083	1,650,145	6,650,976	8,301,121
1	556000	System Control & Load Dispatching	0	53,113	53,113	0	34,608	34,608	0	18,505	18,505
E-557	557XXX	Other Expense	1,599,370	17,609,697	19,209,067	2,302,023	11,474,478	13,776,501	(702,653)	6,135,219	5,432,566
TOTAL OTHER POWER SUPPLY EXPENSE			3,249,515	36,752,869	40,002,384	2,302,023	23,948,169	26,250,192	947,492	12,804,700	13,752,192
TOTAL PRODUCTION OPERATING EXP			4,015,151	47,750,554	51,765,705	2,788,317	31,114,262	33,902,579	1,226,834	16,636,292	17,863,126

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Month Ended October 31, 2011  
 Average of Monthly Averages Basis

Report ID:  
**E-OPS-1A**

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	5,900	166,533	172,433	0	108,513	108,513	5,900	58,020	63,920
1	561000	Load Dispatching	0	183,482	183,482	0	119,557	119,557	0	63,925	63,925
1	562000	Station Expense	0	27,566	27,566	0	17,962	17,962	0	9,604	9,604
1	563000	Overhead Line Expense	0	25,189	25,189	0	16,413	16,413	0	8,776	8,776
1	565000	Transmission of Electricity by Others	0	1,492,761	1,492,761	0	972,683	972,683	0	520,078	520,078
1	566000	Miscellaneous Transmission Expense	0	154,513	154,513	0	100,681	100,681	0	53,832	53,832
1	567000	Rent	0	31,653	31,653	0	20,625	20,625	0	11,028	11,028
MAINTENANCE											
1	568000	Supervision & Engineering	0	181,119	181,119	0	118,017	118,017	0	63,102	63,102
1	569000	Structures	3,320	23,636	26,956	3,320	15,401	18,721	0	8,235	8,235
1	570000	Station Equipment	0	183,593	183,593	0	119,629	119,629	0	63,964	63,964
1	571000	Overhead Lines	1,001	179,915	180,916	1,001	117,233	118,234	0	62,682	62,682
1	572000	Underground Lines	0	94	94	0	61	61	0	33	33
1	573000	Service Miscellaneous	0	2,534	2,534	0	1,651	1,651	0	883	883
TOTAL TRANSMISSION OPERATING EXP			10,221	2,652,588	2,662,809	4,321	1,728,426	1,732,747	5,900	924,162	930,062
E-DEPX		Depreciation Expense-Production	0	2,306,843	2,306,843	0	1,503,139	1,503,139	0	803,704	803,704
E-DEPX		Depreciation Expense-Transmission	0	865,519	865,519	0	563,972	563,972	0	301,547	301,547
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	83,283	83,283	0	54,267	54,267	0	29,016	29,016
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	113,333	0	113,333	113,333	0	113,333	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,860	11,782	0	5,807	5,807
1	407325	Amortization of CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407335	Amortization of ID DSIT	(176,108)	0	(176,108)	0	0	0	(176,108)	0	(176,108)
99	407351	Amortization of CNC Transmission	7,335	0	7,335	0	0	0	7,335	0	7,335
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
1	407382	Amortization of CDA Settlement - Allocated	0	77,693	77,693	0	50,625	50,625	0	27,068	27,068
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407395	Optional Renewable Power Revenue Offset	19,906	0	19,906	15,150	0	15,150	4,756	0	4,756
99	407400	Amortization of CCX Credits	0	0	0	0	0	0	0	0	0
99	407403	Amortization of Disallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
99	407420	Amortization of CS2 Levelized Return	24,075	0	24,075	0	0	0	24,075	0	24,075
99	407422	Amortization of Spokane River Relicense	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(513,976)	0	(513,976)	(255,076)	0	(255,076)	(258,900)	0	(258,900)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	12,769	0	12,769	0	0	0	12,769	0	12,769
99	407462	Amortization of LiDAR O&M Deferral	0	0	0	0	0	0	0	0	0
99	407482	Amortization of CDA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,408,241	1,408,241	0	917,609	917,609	0	490,632	490,632
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(269,176)	4,758,246	4,489,070	101,443	3,100,472	3,201,915	(370,619)	1,657,774	1,287,155
TOTAL PRODUCTION & TRANSMISSION EXPENSE			3,756,196	55,161,388	58,917,584	2,894,081	35,943,160	38,837,241	862,115	19,218,228	20,080,343

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2011	
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	580000	Supervision & Engineering	41,261	114,820	156,081	27,991	77,745	105,736	13,270	37,075	50,345
3	582000	Station Expense	66,282	2,417	68,699	50,235	1,637	51,872	16,047	780	16,827
3	583000	Overhead Line Expense	142,100	39,854	181,954	136,728	26,985	163,713	5,372	12,869	18,241
3	584000	Underground Line Expense	20,464	0	20,464	1,741	0	1,741	18,723	0	18,723
3	585000	Street Light & Signal System Operation Expense	30,423	0	30,423	11,056	0	11,056	19,367	0	19,367
3	586000	Meter Expense	171,068	17,698	188,766	121,393	11,983	133,376	49,675	5,715	55,390
3	587000	Customer Installations Expense	26,104	7,933	34,037	18,804	5,371	24,175	7,300	2,562	9,862
3	588000	Miscellaneous Distribution Expense	335,270	259,992	595,262	260,149	176,041	436,190	75,121	83,951	159,072
3	589000	Rent	0	18,482	18,482	0	12,514	12,514	0	5,968	5,968
		MAINTENANCE:									
3	590000	Supervision & Engineering	33,874	51,163	85,037	22,768	34,642	57,410	11,106	16,521	27,627
3	591000	Structures	1,658	1,000	2,658	1,353	677	2,030	305	323	628
3	592000	Station Equipment	40,730	13,255	53,985	32,086	8,975	41,061	8,644	4,280	12,924
3	593000	Overhead Lines	396,925	11,216	408,141	228,763	7,594	236,357	168,162	3,622	171,784
3	594000	Underground Lines	97,364	0	97,364	58,544	0	58,544	38,820	0	38,820
3	595000	Line Transformers	118,880	32,712	151,592	52,582	22,149	74,731	66,298	10,563	76,861
3	596000	Street Light & Signal System Maintenance Exp	54,256	0	54,256	39,464	0	39,464	14,792	0	14,792
3	597000	Meters	5,325	0	5,325	3,779	0	3,779	1,546	0	1,546
3	598000	Miscellaneous Distribution Expense	26,317	9,700	36,017	21,551	6,568	28,119	4,766	3,132	7,898
		TOTAL DISTRIBUTION OPERATING EXP	1,608,301	580,242	2,188,543	1,088,987	392,881	1,481,868	519,314	187,361	706,675
E-DEPX		Depreciation Expense-Distribution	2,554,651	0	2,554,651	1,661,716	0	1,661,716	892,935	0	892,935
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,169	0	2,169	2,169	0	2,169	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	3,394,120	(201,466)	3,192,654	3,158,833	(131,275)	3,027,558	235,287	(70,191)	165,096
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	5,950,940	(201,466)	5,749,474	4,822,718	(131,275)	4,691,443	1,128,222	(70,191)	1,058,031
		TOTAL DISTRIBUTION EXPENSES	7,559,241	378,776	7,938,017	5,911,705	261,606	6,173,311	1,647,536	117,170	1,764,706

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Month Ended October 31, 2011  
 Average of Monthly Averages Basis

Report ID:  
**E-OPS-1A**

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	57,424	57,424	0	37,679	37,679	0	19,745	19,745
2	902000	Meter Reading Expenses	227,227	13,685	240,912	200,731	8,980	209,711	26,496	4,705	31,201
E-903	903XXX	Customer Records & Collection Expenses	145,188	495,242	640,430	80,397	324,958	405,355	64,791	170,284	235,075
2	904000	Uncollectible Accounts	0	238,317	238,317	0	156,374	156,374	0	81,943	81,943
2	905000	Misc Customer Accounts	0	10,608	10,608	0	6,961	6,961	0	3,647	3,647
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>372,415</b>	<b>815,276</b>	<b>1,187,691</b>	<b>281,128</b>	<b>534,952</b>	<b>816,080</b>	<b>91,287</b>	<b>280,324</b>	<b>371,611</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	2,167,604	19,558	2,187,162	1,623,589	12,833	1,636,422	544,015	6,725	550,740
2	909000	Advertising	339	71,646	71,985	339	47,011	47,350	0	24,635	24,635
2	910000	Misc Customer Service & Info Exp	0	10,722	10,722	0	7,035	7,035	0	3,687	3,687
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,167,943</b>	<b>101,926</b>	<b>2,269,869</b>	<b>1,623,928</b>	<b>66,879</b>	<b>1,690,807</b>	<b>544,015</b>	<b>35,047</b>	<b>579,062</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	6,357	6,357	0	4,171	4,171	0	2,186	2,186
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>6,357</b>	<b>6,357</b>	<b>0</b>	<b>4,171</b>	<b>4,171</b>	<b>0</b>	<b>2,186</b>	<b>2,186</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	51,788	2,497,772	2,549,560	41,416	1,658,271	1,699,687	10,372	839,501	849,873
4	921000	Office Supplies & Expenses	6,473	275,034	281,507	6,409	182,595	189,004	64	92,439	92,503
4	922000	Admin Exp Transferred--Credit	0	(4,515)	(4,515)	0	(2,998)	(2,998)	0	(1,517)	(1,517)
4	923000	Outside Services Employed	3,189	1,089,195	1,092,384	3,189	723,117	726,306	0	366,078	366,078
4	924000	Property Insurance Premium	0	100,429	100,429	0	66,675	66,675	0	33,754	33,754
4	925XXX	Injuries and Damages	1,044	296,891	297,935	747	197,106	197,853	297	99,785	100,082
4	926XXX	Employee Pensions and Benefits	28,280	87,617	115,897	20,881	58,169	79,050	7,399	29,448	36,847
4	927000	Franchise Requirements	479	0	479	0	0	0	479	0	479
1	928000	Regulatory Commission Expenses	170,959	345,693	516,652	95,384	225,254	320,638	75,575	120,439	196,014
4	930000	Miscellaneous General Expenses	19,208	108,941	128,149	15,177	72,326	87,503	4,031	36,615	40,646
4	931000	Rents	2,851	82,427	85,278	2,044	54,723	56,767	807	27,704	28,511
4	935000	Maintenance of General Plant	85,826	715,652	801,478	47,815	475,121	522,936	38,011	240,531	278,542
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>370,097</b>	<b>5,595,136</b>	<b>5,965,233</b>	<b>233,062</b>	<b>3,710,359</b>	<b>3,943,421</b>	<b>137,035</b>	<b>1,884,777</b>	<b>2,021,812</b>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	118,701	829,916	948,617	70,118	550,981	621,099	48,583	278,935	327,518
E-AMTX		Amortization Expense-General Plant - 303000	0	640	640	0	417	417	0	223	223
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	16,169	460,583	476,752	16,169	305,781	321,950	0	154,802	154,802
E-AMTX		Amortization Expense-General Plant - 390200, 39620	0	631	631	0	419	419	0	212	212
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	134,870	1,291,770	1,426,640	86,287	857,598	943,885	48,583	434,172	482,755
		TOTAL ADMIN & GENERAL EXPENSES	504,967	6,886,906	7,391,873	319,349	4,567,957	4,887,306	185,618	2,318,949	2,504,567
		TOTAL EXPENSES BEFORE FIT	14,360,762	63,350,629	77,711,391	11,030,191	41,378,725	52,408,916	3,330,571	21,971,904	25,302,475
		NET OPERATING INCOME BEFORE FIT			6,502,771			3,236,576			3,266,195
E-FIT		FEDERAL INCOME TAX--Normal Accrual			3,168,968			2,329,432			839,536
E-FIT		DEFERRED FEDERAL INCOME TAX			(2,300,709)			(2,129,286)			(171,423)
E-FIT		AMORTIZED ITC - NOXON			(14,545)			(9,478)			(5,067)
		ELECTRIC NET OPERATING INCOME			5,649,057			3,045,908			2,603,149

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.616%	34.384%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.710%	32.290%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended October 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	13,931,514	13,931,514	0	9,077,775	9,077,775	0	4,853,739	4,853,739
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	1,650,145	0	1,650,145	0	0	0	1,650,145	0	1,650,145
1	555550	Non Monetary - Exchange Power	0	107,555	107,555	0	70,083	70,083	0	37,472	37,472
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	5,000,751	5,000,751	0	3,258,489	3,258,489	0	1,742,262	1,742,262
1	555710	Intercompany Purchase	0	50,239	50,239	0	32,736	32,736	0	17,503	17,503
TOTAL ACCOUNT 555			1,650,145	19,090,059	20,740,204	0	12,439,083	12,439,083	1,650,145	6,650,976	8,301,121

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended October 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	448,734	448,734	0	292,395	292,395	0	156,339	156,339
1	557010	Other Power Supply Expense - Financial	0	(1,682,417)	(1,682,417)	0	(1,096,263)	(1,096,263)	0	(586,154)	(586,154)
1	557150	Fuel - Economic Dispatch	0	14,421,398	14,421,398	0	9,396,983	9,396,983	0	5,024,415	5,024,415
1	557160	Power Supply Expense - Miscellaneous	0	29,760	29,760	0	19,392	19,392	0	10,368	10,368
99	557161	Unbilled Add-Ons	(692,137)	0	(692,137)	0	0	0	(692,137)	0	(692,137)
1	557170	Broker Fees - Power	0	43,966	43,966	0	28,648	28,648	0	15,318	15,318
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	2,260,565	0	2,260,565	2,260,565	0	2,260,565	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(796,292)	0	(796,292)	0	0	0	(796,292)	0	(796,292)
99	557390	Idaho PCA Amortization	759,009	0	759,009	0	0	0	759,009	0	759,009
1	557395	Optional Renewable Power Expense Offset	0	(10,885)	(10,885)	0	(7,093)	(7,093)	0	(3,792)	(3,792)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	4,790,992	4,790,992	0	3,121,810	3,121,810	0	1,669,182	1,669,182
1	557711	Turbine Gas Bookout Offset	0	(4,790,992)	(4,790,992)	0	(3,121,810)	(3,121,810)	0	(1,669,182)	(1,669,182)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	4,359,141	4,359,141	0	2,840,416	2,840,416	0	1,518,725	1,518,725
TOTAL ACCOUNT 557			1,599,370	17,609,697	19,209,067	2,302,023	11,474,478	13,776,501	(702,653)	6,135,219	5,432,566

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-1A
For Month Ended October 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	145,188	495,242	640,430	80,397	324,958	405,355	64,791	170,284	235,075
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			145,188	495,242	640,430	80,397	324,958	405,355	64,791	170,284	235,075

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.616%	34.384%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.509%	35.491%

RESULTS OF OPERATIONS  
**ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES**  
 For Month Ended October 31, 2011  
 Average of Monthly Averages Basis

Report ID:  
**E-908-1A**

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* \*\*\*\*\* WASHINGTON \*\*\*\*\* \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	32,484	19,558	52,042	20,923	12,833	33,756	11,561	6,725	18,286
99	908600	Public Purpose Tariff Rider Expense Offset	2,133,255	0	2,133,255	1,578,966	0	1,578,966	554,289	0	554,289
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	1,865	0	1,865	23,700	0	23,700	(21,835)	0	(21,835)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
<b>TOTAL ACCOUNT 908</b>			<b>2,167,604</b>	<b>19,558</b>	<b>2,187,162</b>	<b>1,623,589</b>	<b>12,833</b>	<b>1,636,422</b>	<b>544,015</b>	<b>6,725</b>	<b>550,740</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.616%	34.384%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC INTEREST DEDUCTION FOR FIT**  
 For Month Ended October 31, 2011  
 Average of Monthly Averages Basis

Report ID:  
**E-INT-1A**

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.49%	52.49%
2	Cost of Debt		5.669%	5.835%
	Total Weighted Cost		2.976%	3.063%
E-APL	Net Rate Base	1,752,256,161	1,136,866,640	615,389,521
	Interest Deduction for FIT Calculation	52,682,532	33,833,151	18,849,381
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

<b>RESULTS OF OPERATIONS</b>		Report ID: <b>E-FIT-1A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>		
For Month Ended October 31, 2011 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	84,214,162	55,645,492	28,568,670	
E-OPS	Operating & Maintenance Expense	66,046,207	43,571,673	22,474,534	
E-OPS	Book Deprec/Amort and Reg Amortizations	7,064,289	4,892,076	2,172,213	
E-OTX	Taxes Other than FIT	4,600,895	3,945,167	655,728	
	Net Operating Income Before FIT	6,502,771	3,236,576	3,266,195	
E-INT	Less: Monthly Interest Expense	4,390,211	2,819,429	1,570,782	
E-SCM	Schedule M Adjustments	6,972,608	6,258,554	714,054	
	Taxable Net Operating Income	9,085,168	6,675,701	2,409,467	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	3,179,808	2,336,495	843,313	
1	Production Tax Credit	(10,840)	(7,063)	(3,777)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	3,168,968	2,329,432	839,536	
E-DTE	Deferred FIT	(2,300,709)	(2,129,286)	(171,423)	
1	411400 Amortized Investment Tax Credit - Noxon	(14,545)	(9,478)	(5,067)	
	Total Net FIT/Deferred FIT	853,714	190,668	663,046	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended October 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX/AMTX	Book Depreciation & Amortization	2,691,690	4,547,415	7,239,105	1,750,172	2,978,976	4,729,148	941,518	1,568,439	2,509,957
12	997001 Contributions In Aid of Construction	0	450,096	450,096	0	290,352	290,352	0	159,744	159,744
2	997002 Injuries and Damages	0	57,500	57,500	0	37,729	37,729	0	19,771	19,771
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
4	997005 FAS106 Current Retiree Medical Accrual	0	257,212	257,212	0	170,763	170,763	0	86,449	86,449
99	997007 Idaho PCA	(35,107)	0	(35,107)	0	0	0	(35,107)	0	(35,107)
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,837)	(1,837)	0	(982)	(982)
1	997012 N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	30,654	30,654	0	20,351	20,351	0	10,303	10,303
12	997016 Redemption Expense Amortization	0	133,983	133,983	0	86,431	86,431	0	47,552	47,552
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	(1,496,313)	0	(1,496,313)	(933,890)	0	(933,890)	(562,423)	0	(562,423)
1	997019 CSS Temporary Service Fees	20,365	0	20,365	3,150	0	3,150	17,215	0	17,215
4	997020 FAS87 Current Pension Accrual	0	12,109,934	12,109,934	0	8,039,785	8,039,785	0	4,070,149	4,070,149
99	997021 Wartsilla Generators Amortization	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	5,900	0	5,900	0	0	0	5,900	0	5,900
99	997029 FAS106 Post Retirement Benefits	28,280	0	28,280	20,881	0	20,881	7,399	0	7,399
12	997032 Interest Rate Swaps	0	53,055	53,055	0	34,225	34,225	0	18,830	18,830
99	997033 BPA Residential Exchange	39,707	0	39,707	56,708	0	56,708	(17,001)	0	(17,001)
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax	0	(35,398)	(35,398)	0	(23,065)	(23,065)	0	(12,333)	(12,333)
99	997043 Washington Deferred Power Costs	2,260,565	0	2,260,565	2,260,565	0	2,260,565	0	0	0
1	997044 Non-Monetary Power Costs	0	107,555	107,555	0	70,083	70,083	0	37,472	37,472
1	997045 Section 199 Manufacturing Deduction	0	(267,640)	(267,640)	0	(174,394)	(174,394)	0	(93,246)	(93,246)
4	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	22,002	0	22,002	0	0	0	22,002	0	22,002
11	997049 Tax Depreciation	0	(12,493,160)	(12,493,160)	0	(8,135,546)	(8,135,546)	0	(4,357,614)	(4,357,614)
99	997050 CS2 Levelized Return	24,075	0	24,075	0	0	0	24,075	0	24,075
99	997051 Wind Generation AFUDC - ID	(10,879)	0	(10,879)	0	0	0	(10,879)	0	(10,879)
4	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061 CDA Fund Settlement - AN	0	16,667	16,667	0	10,860	10,860	0	5,807	5,807
99	997061 CDA Fund Settlement	34,255	0	34,255	922	0	922	33,333	0	33,333
4	997062 Gain on Sale of Office Bldg	0	(16,341)	(16,341)	0	(10,849)	(10,849)	0	(5,492)	(5,492)
1	997063 CDA Lake Settlement - AN	0	77,693	77,693	0	50,625	50,625	0	27,068	27,068
99	997063 CDA Lake Settlement	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended October 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997065	Amortization - Unbilled Revenue Add-Ins	(345,623)	0	(345,623)	22,977	0	22,977	(368,600)	0	(368,600)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	113,333	0	113,333	113,333	0	113,333	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,600	108,600	0	58,067	58,067
1	997073	DSIT Amortization - ID	(618,439)	0	(618,439)	0	0	0	(618,439)	0	(618,439)
11	997080	Book Transportation Depreciation	0	0	0	0	0	0	0	0	0
1	997081	Deferred Compensation	0	(727,758)	(727,758)	0	(483,159)	(483,159)	0	(244,599)	(244,599)
1	997082	Meal Disallowances	0	41,565	41,565	0	27,595	27,595	0	13,970	13,970
1	997083	Paid Time Off	0	(24,852)	(24,852)	0	(16,499)	(16,499)	0	(8,353)	(8,353)
2	997084	Customer Uncollectibles	0	142,776	142,776	0	93,684	93,684	0	49,092	49,092
99	997088	Deferred O&M Colstrip & CS2	12,769	0	12,769	0	0	0	12,769	0	12,769
99	997089	CNC Transmission	(750,576)	0	(750,576)	(493,855)	0	(493,855)	(256,721)	0	(256,721)
99	997091	LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092	Smart Grid	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			2,347,804	4,624,804	6,972,608	3,083,844	3,174,710	6,258,554	(736,040)	1,450,094	714,054

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.616%	34.384%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.710%	32.290%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.243%	36.757%
E-ALL	11	Book Depreciation	100.000%	65.120%	34.880%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.509%	35.491%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-DTE-1A</b>
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	
For Month Ended October 31, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	(2,671,456)	(2,671,456)	0	(1,833,821)	(1,833,821)	0	(837,635)	(837,635)
99	410100	Deferred Federal Income Tax Expense - Washington	(271,023)	0	(271,023)	(271,023)	0	(271,023)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	532,704	0	532,704	0	0	0	532,704	0	532,704
	410100	Total	261,681	(2,671,456)	(2,409,775)	(271,023)	(1,833,821)	(2,104,844)	532,704	(837,635)	(304,931)
14	411100	Deferred Federal Income Tax Expense - Allocated	0	193,058	193,058	0	132,525	132,525	0	60,533	60,533
99	411100	Deferred Federal Income Tax Expense - Washington	(156,967)	0	(156,967)	(156,967)	0	(156,967)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	72,975	0	72,975	0	0	0	72,975	0	72,975
	411100	Total	(83,992)	193,058	109,066	(156,967)	132,525	(24,442)	72,975	60,533	133,508
Total Deferred Federal Income Tax Expense			177,689	(2,478,398)	(2,300,709)	(427,990)	(1,701,296)	(2,129,286)	605,679	(777,102)	(171,423)

E-ALL	14	Net Allocated Schedule M's	100.000%	68.645%	31.355%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended October 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	126,372	126,372	0	82,344	82,344	0	44,028	44,028
1	408150	R&P Property Tax--Production	0	931,339	931,339	0	606,860	606,860	0	324,479	324,479
1	408180	R&P Property Tax--Transmission	0	350,530	350,530	0	228,405	228,405	0	122,125	122,125
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,408,241	1,408,241	0	917,609	917,609	0	490,632	490,632
DISTRIBUTION											
99	408110	State Excise Tax	1,449,789	0	1,449,789	1,449,789	0	1,449,789	0	0	0
99	408120	Municipal Occupation & License Tax	1,529,291	0	1,529,291	1,293,461	0	1,293,461	235,830	0	235,830
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	596,633	0	596,633	415,583	0	415,583	181,050	0	181,050
99	409100	State Income Tax--Idaho	(181,593)	(201,466)	(383,059)	0	(131,275)	(131,275)	(181,593)	(70,191)	(251,784)
TOTAL DISTRIBUTION			3,394,120	(201,466)	3,192,654	3,158,833	(131,275)	3,027,558	235,287	(70,191)	165,096
TOTAL TAXES OTHER THAN FIT			3,394,120	1,206,775	4,600,895	3,158,833	786,334	3,945,167	235,287	420,441	655,728

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
 ELECTRIC UTILITY PLANT  
 For Month Ended October 31, 2011  
 Average of Monthly Averages Basis

Report ID:  
 E-PLT-1A

AVISTA UTILITIES

\*\*\*\*\*SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* DAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324/182325	CDA Lake CDR/IPA Fund	0	11,591,667	11,591,667	0	7,553,130	7,553,130	0	4,038,537	4,038,537
1	182381	CDA Settlement	0	39,380,773	39,380,773	0	25,660,512	25,660,512	0	13,720,261	13,720,261
1	302000	Franchises & Consents	581,165	44,049,218	44,630,383	581,165	28,702,470	29,283,635	0	15,346,748	15,346,748
C-IPL	303000	Misc Intangible Plt- (303000)	153,179	2,001,473	2,154,652	153,179	1,304,160	1,457,339	0	697,313	697,313
C-IPL	303100	Misc Intangible Plt-Mainframe Software (303100)	1,045,528	28,269,286	29,314,814	1,045,528	18,767,979	19,813,507	0	9,501,307	9,501,307
C-IPL	303110	Misc Intangible Plant-PC Software (303110)	0	2,143,683	2,143,683	0	1,423,191	1,423,191	0	720,492	720,492
		TOTAL INTANGIBLE PLANT	1,779,872	127,436,100	129,215,972	1,779,872	83,411,442	85,191,314	0	44,024,658	44,024,658
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	2,230,395	2,230,395	0	1,453,325	1,453,325	0	777,070	777,070
1	311XXX	Structures & Improvements	0	125,385,654	125,385,654	0	81,701,292	81,701,292	0	43,684,362	43,684,362
1	312000	Boiler Plant	0	169,863,081	169,863,081	0	110,682,784	110,682,784	0	59,180,297	59,180,297
1	313000	Generators	0	6,770	6,770	0	4,411	4,411	0	2,359	2,359
1	314000	Turbogenerator Units	0	50,744,047	50,744,047	0	33,064,821	33,064,821	0	17,679,226	17,679,226
1	315000	Accessory Electric Equipment	0	27,020,687	27,020,687	0	17,606,680	17,606,680	0	9,414,007	9,414,007
1	316000	Miscellaneous Power Plant Equipment	0	15,673,392	15,673,392	0	10,212,782	10,212,782	0	5,460,610	5,460,610
		TOTAL STEAM PRODUCTION PLANT	0	390,924,026	390,924,026	0	254,726,095	254,726,095	0	136,197,931	136,197,931
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	57,301,611	57,301,611	0	37,337,730	37,337,730	0	19,963,881	19,963,881
1	331XXX	Structures & Improvements	0	43,164,555	43,164,555	0	28,126,024	28,126,024	0	15,038,531	15,038,531
1	332XXX	Reservoirs, Dams, & Waterways	0	120,262,394	120,262,394	0	78,362,976	78,362,976	0	41,899,418	41,899,418
1	333000	Waterwheels, Turbines, & Generators	0	155,236,177	155,236,177	0	101,151,893	101,151,893	0	54,084,284	54,084,284
1	334000	Accessory Electric Equipment	0	33,952,197	33,952,197	0	22,123,252	22,123,252	0	11,828,945	11,828,945
1	335XXX	Miscellaneous Power Plant Equipment	0	8,000,725	8,000,725	0	5,213,272	5,213,272	0	2,787,453	2,787,453
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,302,915	1,302,915	0	696,648	696,648
		TOTAL HYDRAULIC PRODUCTION PLANT	0	419,917,222	419,917,222	0	273,618,062	273,618,062	0	146,299,160	146,299,160
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,167	905,167	0	589,807	589,807	0	315,360	315,360
1	341000	Structures & Improvements	0	16,485,098	16,485,098	0	10,741,690	10,741,690	0	5,743,408	5,743,408
1	342000	Fuel Holders, Producers, & Accessories	0	21,163,536	21,163,536	0	13,790,160	13,790,160	0	7,373,376	7,373,376
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,254,910	14,254,910	0	7,621,870	7,621,870
1	344000	Generators	0	199,355,212	199,355,212	0	129,899,856	129,899,856	0	69,455,356	69,455,356
1	345000	Accessory Electric Equipment	0	17,169,989	17,169,989	0	11,187,965	11,187,965	0	5,982,024	5,982,024
1	346000	Miscellaneous Power Plant Equipment	0	1,625,465	1,625,465	0	1,059,153	1,059,153	0	566,312	566,312
		TOTAL OTHER PRODUCTION PLANT	0	278,581,247	278,581,247	0	181,523,541	181,523,541	0	97,057,706	97,057,706
		TOTAL PRODUCTION PLANT	0	1,089,422,495	1,089,422,495	0	709,867,698	709,867,698	0	379,554,797	379,554,797

RESULTS OF OPERATIONS  
 ELECTRIC UTILITY PLANT  
 For Month Ended October 31, 2011  
 Average of Monthly Averages Basis

Report ID:  
 E-PLT-1A

AVISTA UTILITIES

\*\*\*\*\*SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* DAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,185,431	19,185,431	0	12,501,227	12,501,227	0	6,684,204	6,684,204
1	352XXX	Structures & Improvements	0	16,722,282	16,722,282	0	10,896,239	10,896,239	0	5,826,043	5,826,043
1	353000	Station Equipment	0	201,845,029	201,845,029	0	131,522,221	131,522,221	0	70,322,808	70,322,808
1	354000	Towers & Fixtures	0	17,120,820	17,120,820	0	11,155,926	11,155,926	0	5,964,894	5,964,894
1	355000	Poles & Fixtures	0	137,620,126	137,620,126	0	89,673,274	89,673,274	0	47,946,852	47,946,852
1	356000	Overhead Conductors & Devices	0	109,757,698	109,757,698	0	71,518,116	71,518,116	0	38,239,582	38,239,582
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,697,736	1,697,736	0	907,752	907,752
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,518,275	1,518,275	0	811,797	811,797
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,219,955	1,219,955	0	652,291	652,291
TOTAL TRANSMISSION PLANT			0	509,059,192	509,059,192	0	331,702,969	331,702,969	0	177,356,223	177,356,223
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	1,836,970	0	1,836,970	139,196	0	139,196	1,697,774	0	1,697,774
99	361000	Structures & Improvements	16,009,509	0	16,009,509	10,870,207	0	10,870,207	5,139,302	0	5,139,302
99	362000	Station Equipment	103,605,666	0	103,605,666	66,393,431	0	66,393,431	37,212,235	0	37,212,235
99	364000	Poles, Towers, & Fixtures	240,891,560	0	240,891,560	147,194,812	0	147,194,812	93,696,748	0	93,696,748
99	365000	Overhead Conductors & Devices	160,074,347	0	160,074,347	98,124,727	0	98,124,727	61,949,620	0	61,949,620
99	366000	Underground Conduit	80,445,740	0	80,445,740	50,112,582	0	50,112,582	30,333,158	0	30,333,158
99	367000	Underground Conductors & Devices	134,675,288	0	134,675,288	86,830,583	0	86,830,583	47,844,705	0	47,844,705
99	368000	Line Transformers	188,262,564	0	188,262,564	125,130,986	0	125,130,986	63,131,578	0	63,131,578
99	369XXX	Services	122,841,661	0	122,841,661	76,907,537	0	76,907,537	45,934,124	0	45,934,124
99	370000	Meters	47,121,606	0	47,121,606	26,336,206	0	26,336,206	20,785,400	0	20,785,400
99	373XXX	Street Light & Signal Systems	34,264,081	0	34,264,081	20,625,757	0	20,625,757	13,638,324	0	13,638,324
TOTAL DISTRIBUTION PLANT			1,134,613,623	0	1,134,613,623	712,006,962	0	712,006,962	422,606,661	0	422,606,661
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,080,018	3,109,675	4,189,693	372,214	2,064,513	2,436,727	707,804	1,045,162	1,752,966
4	390XXX	Structures & Improvements	10,992,866	45,843,787	56,836,653	5,664,964	30,435,690	36,100,654	5,327,902	15,408,097	20,735,999
4	391XXX	Office Furniture & Equipment	986,937	33,516,297	34,503,234	986,937	22,251,470	23,238,407	0	11,264,827	11,264,827
4	392XXX	Transportation Equipment	11,516,614	7,879,598	19,396,212	8,212,307	5,231,265	13,443,572	3,304,307	2,648,333	5,952,640
4	393000	Stores Equipment	293,702	1,405,335	1,699,037	125,572	933,002	1,058,574	168,130	472,333	640,463
4	394000	Tools, Shop & Garage Equipment	1,652,766	5,817,006	7,469,772	1,247,687	3,861,910	5,109,597	405,079	1,955,096	2,360,175
4	395000	Laboratory Equipment	301,001	1,256,578	1,557,579	193,475	834,242	1,027,717	107,526	422,336	529,862
4	396XXX	Power Operated Equipment	25,494,795	11,009,554	36,504,349	16,822,686	7,309,243	24,131,929	8,672,109	3,700,311	12,372,420
4	397XXX	Communications Equipment	12,105,642	48,186,654	60,292,296	6,376,950	31,991,120	38,368,070	5,728,692	16,195,534	21,924,226
4	398000	Miscellaneous Equipment	3,192	312,421	315,613	383	207,416	207,799	2,809	105,005	107,814
TOTAL GENERAL PLANT			64,427,533	158,336,905	222,764,438	40,003,175	105,119,871	145,123,046	24,424,358	53,217,034	77,641,392
TOTAL PLANT IN SERVICE			1,200,821,028	1,884,254,692	3,085,075,720	753,790,009	1,230,101,980	1,983,891,989	447,031,019	654,152,712	1,101,183,731

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended October 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\*SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	269,284,902	269,284,902	0	175,466,042	175,466,042	0	93,818,860	93,818,860
E-ADEP		Hydro Production Plant	0	105,502,752	105,502,752	0	68,745,593	68,745,593	0	36,757,159	36,757,159
E-ADEP		Other Production Plant	0	69,996,243	69,996,243	0	45,609,552	45,609,552	0	24,386,691	24,386,691
E-ADEP		Transmission Plant	0	172,587,600	172,587,600	0	112,458,080	112,458,080	0	60,129,520	60,129,520
E-ADEP		Distribution Plant	344,556,350	0	344,556,350	212,352,919	0	212,352,919	132,203,431	0	132,203,431
E-ADEP		General Plant	20,973,747	55,905,157	76,878,904	11,695,604	37,115,433	48,811,037	9,278,143	18,789,724	28,067,867
TOTAL ACCUMULATED DEPRECIATION			365,530,097	673,276,654	1,038,806,751	224,048,523	439,394,700	663,443,223	141,481,574	233,881,954	375,363,528
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	5,857,572	5,857,572	0	3,816,794	3,816,794	0	2,040,778	2,040,778
E-AAMT		Distribution-Franchises/Misc Intangibles	62,682	0	62,682	62,682	0	62,682	0	0	0
E-AAMT		General Plant - 303000	0	28,772	28,772	0	18,748	18,748	0	10,024	10,024
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	102,077	15,574,188	15,676,265	102,077	10,339,703	10,441,780	0	5,234,485	5,234,485
E-AAMT		General Plant - 390200, 396200	120,855	87,811	208,666	117,267	58,298	175,565	3,588	29,513	33,101
TOTAL ACCUMULATED AMORTIZATION			285,614	21,548,343	21,833,957	282,026	14,233,543	14,515,569	3,588	7,314,800	7,318,388
TOTAL ACCUMULATED DEPR/AMORT			365,815,711	694,824,997	1,060,640,708	224,330,549	453,628,243	677,958,792	141,485,162	241,196,754	382,681,916
NET ELECTRIC UTILITY PLANT before DFIT			835,005,317	1,189,429,695	2,024,435,012	529,459,460	776,473,737	1,305,933,197	305,545,857	412,955,958	718,501,815
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(446,637)	(446,637)	0	(291,029)	(291,029)	0	(155,608)	(155,608)
12		ADFIT - Electric Plant In Service (282900)	0	(273,506,653)	(273,506,653)	0	(176,436,407)	(176,436,407)	0	(97,070,246)	(97,070,246)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(20,199,928)	(20,199,928)	0	(13,410,732)	(13,410,732)	0	(6,789,196)	(6,789,196)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,357,083)	(3,357,083)	0	(2,187,475)	(2,187,475)	0	(1,169,608)	(1,169,608)
1		ADFIT - CDA IPA Fund Deposit (283325)	0	(700,000)	(700,000)	0	(456,120)	(456,120)	0	(243,880)	(243,880)
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(13,783,271)	(13,783,271)	0	(8,981,179)	(8,981,179)	0	(4,802,092)	(4,802,092)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,996,591)	(4,996,591)	0	(3,223,251)	(3,223,251)	0	(1,773,340)	(1,773,340)
TOTAL ACCUMULATED DFIT			0	(316,990,163)	(316,990,163)	0	(204,986,193)	(204,986,193)	0	(112,003,970)	(112,003,970)
NET ELECTRIC UTILITY PLANT			835,005,317	872,439,532	1,707,444,849	529,459,460	571,487,544	1,100,947,004	305,545,857	300,951,988	606,497,845

ALLOCATION RATIOS:								
E-ALL	1	Production/Transmission Ratio		100.000%		65.160%		34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		66.390%		33.610%
E-ALL	12	Net Electric Plant (before DFIT)		100.000%		64.509%		35.491%
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Month Ended October 31, 2011  
Average of Monthly Averages Basis

Report ID:  
**E-APL-1A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		835,005,317	872,439,532	1,707,444,849	529,459,460	571,487,544	1,100,947,004	305,545,857	300,951,988	606,497,845
	OTHER ADJUSTMENTS										
4	Gain on Sale of General Office Bldg (253850)		0	(40,853)	(40,853)	0	(27,122)	(27,122)	0	(13,731)	(13,731)
4	ADFIT - Gain on Sale of General Office Bldg (190850)		0	14,317	14,317	0	9,505	9,505	0	4,812	4,812
99	Colstrip 3 AFUDC Reallocation		0	0	0	(1,243,677)	0	(1,243,677)	1,243,677	0	1,243,677
99	Colstrip Common AFUDC (186100)		3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)		(2,455,537)	0	(2,455,537)	(786,957)	0	(786,957)	(1,668,580)	0	(1,668,580)
99	Kettle Falls Disallowed Plant (101003)		(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)		6,644,625	0	6,644,625	4,271,934	0	4,271,934	2,372,691	0	2,372,691
99	ADFIT - Kettle Falls Disallowed (190420)		399,226	0	399,226	399,226	0	399,226	0	0	0
99	Boulder Park Disallowed Plant (101050)		(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)		990,519	0	990,519	0	0	0	990,519	0	990,519
99	ADFIT - Boulder Park Disallowed (190040)		563,318	0	563,318	0	0	0	563,318	0	563,318
99	Investment in WNP3 Exchange Power (124900, 124930)		19,293,600	0	19,293,600	19,293,600	0	19,293,600	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(3,467,381)	0	(3,467,381)	(3,467,381)	0	(3,467,381)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,388,079	0	1,388,079	1,388,079	0	1,388,079	0	0	0
99	CDA Lake Settlement - ID (186382)		277,484	0	277,484	0	0	0	277,484	0	277,484
99	ADFIT - CDA Lake Settlement - Direct (283382)		(582,948)	0	(582,948)	(485,829)	0	(485,829)	(97,119)	0	(97,119)
99	CDA CDR Fund (182324)		100,969	0	100,969	100,969	0	100,969	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(35,339)	0	(35,339)	(35,339)	0	(35,339)	0	0	0
99	Spokane River Relicensing (182322)		717,501	0	717,501	665,573	0	665,573	51,928	0	51,928
99	ADFIT - Spokane River Relicensing (283322)		(251,126)	0	(251,126)	(232,951)	0	(232,951)	(18,175)	0	(18,175)
99	Spokane River PM&Es (182323)		664,471	0	664,471	422,633	0	422,633	241,838	0	241,838
99	ADFIT - Spokane River PM&Es (283323)		(232,565)	0	(232,565)	(147,922)	0	(147,922)	(84,643)	0	(84,643)
99	Montana Riverbed Settlement (186360)		5,312,469	0	5,312,469	3,524,077	0	3,524,077	1,788,392	0	1,788,392
99	ADFIT - Montana Riverbed Settlement (283365)		(1,859,364)	0	(1,859,364)	(1,233,428)	0	(1,233,428)	(625,936)	0	(625,936)
99	Lancaster Generation (182312)		5,610,000	0	5,610,000	5,610,000	0	5,610,000	0	0	0
99	ADFIT - Lancaster Generation (283312)		(1,963,500)	0	(1,963,500)	(1,963,500)	0	(1,963,500)	0	0	0
1	Weatherization Loans - Sandpoint (124350)		65,177	0	65,177	0	0	0	65,177	0	65,177
4	Customer Advances (252000)		(852,926)	140	(852,786)	(259,471)	93	(259,378)	(593,455)	47	(593,408)
99	Customer Deposits (235199)		(3,933,750)	0	(3,933,750)	(3,933,750)	0	(3,933,750)	0	0	0
C-WKC	Working Capital		18,188,000	7,647,235	25,835,235	18,188,000	0	18,188,000	0	7,647,235	7,647,235
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		37,190,473	7,620,839	44,811,312	35,937,160	(17,524)	35,919,636	1,253,313	7,638,363	8,891,676
	NET RATE BASE		872,195,790	880,060,371	1,752,256,161	565,396,620	571,470,020	1,136,866,640	306,799,170	308,590,351	615,389,521

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.509%	35.491%
E-ALL	13	Net Electric General Plant	100.000%	66.019%	33.981%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended October 31, 2011	
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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	887,713	887,713			887,713	887,713		578,434	578,434		309,279	309,279
1	Hydro (ED-AN)	730,514	730,514			730,514	730,514		476,003	476,003		254,511	254,511
1	Other (ED-AN)	688,616	688,616			688,616	688,616		448,702	448,702		239,914	239,914
<b>Total Electric Production</b>		<b>2,306,843</b>	<b>2,306,843</b>			<b>2,306,843</b>	<b>2,306,843</b>		<b>1,503,139</b>	<b>1,503,139</b>		<b>803,704</b>	<b>803,704</b>
<b>Electric Transmission</b>													
1	ED-AN	865,519	865,519			865,519	865,519		563,972	563,972		301,547	301,547
<b>Total Electric Transmission</b>		<b>865,519</b>	<b>865,519</b>			<b>865,519</b>	<b>865,519</b>		<b>563,972</b>	<b>563,972</b>		<b>301,547</b>	<b>301,547</b>
<b>Electric Distribution</b>													
	ED-ID	892,935	892,935			892,935	892,935					892,935	892,935
	ED-WA	1,661,716	1,661,716			1,661,716	1,661,716	1,661,716		1,661,716			
<b>Total Electric Distribution</b>		<b>2,554,651</b>	<b>2,554,651</b>			<b>2,554,651</b>	<b>2,554,651</b>	<b>1,661,716</b>		<b>1,661,716</b>		<b>892,935</b>	<b>892,935</b>
<b>Gas Underground Storage</b>													
	GD-AN	52,027		52,027									
	GD-OR	9,338			9,338								
<b>Total Gas Underground Storage</b>		<b>61,365</b>		<b>52,027</b>	<b>9,338</b>								
<b>Gas Distribution</b>													
	GD-AN	4,129		4,129									
	GD-ID	299,242		299,242									
	GD-WA	559,618		559,618									
	GD-OR	307,653			307,653								
<b>Total Gas Distribution</b>		<b>1,170,642</b>		<b>862,989</b>	<b>307,653</b>								
<b>General Plant</b>													
4	ED-AN	213,257	213,257						141,581	141,581			71,676
	ED-ID	21,028	21,028			21,028	21,028				21,028		21,028
	ED-WA	58,657	58,657			58,657	58,657	58,657		58,657			
7,4	CD-AA	818,634	592,551	159,446	66,637		592,551	592,551	393,395	393,395		199,156	199,156
9,4	CD-AN	30,487	24,108	6,379			24,108	24,108	16,005	16,005		8,103	8,103
9	CD-ID	34,847	27,555	7,292		27,555	27,555				27,555		27,555
9	CD-WA	14,494	11,461	3,033		11,461	11,461	11,461		11,461			
8	GD-AA	12,466		8,798	3,668								
	GD-AN	2,821		2,821									
	GD-ID	5,713		5,713									
	GD-WA	20,852		20,852									
	GD-OR	21,385			21,385								
<b>Total General Plant</b>		<b>1,254,641</b>	<b>948,617</b>	<b>214,334</b>	<b>91,690</b>	<b>118,701</b>	<b>829,916</b>	<b>948,617</b>	<b>70,118</b>	<b>550,981</b>	<b>621,099</b>	<b>48,583</b>	<b>278,935</b>
<b>Total Depreciation Expense</b>		<b>8,213,661</b>	<b>6,675,630</b>	<b>1,129,350</b>	<b>408,681</b>	<b>2,673,352</b>	<b>4,002,278</b>	<b>6,675,630</b>	<b>1,731,834</b>	<b>2,618,092</b>	<b>4,349,926</b>	<b>941,518</b>	<b>1,384,186</b>

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%	1	Production/Transmission Ratio	34.840%
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4	Jurisdictional 4-Factor Ratio	33.610%
9	Elec/Gas North 4-Factor	79.075%	20.925%	0.000%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended October 31, 2011	
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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
1 Franchises (302000)	ED-AN	76,117	76,117			76,117	76,117		49,598	49,598		26,519	26,519
1 Misc Intangible Plt (303000)	ED-AN	7,166	7,166			7,166	7,166		4,669	4,669		2,497	2,497
<b>Total Production/Transmission</b>		<b>83,283</b>	<b>83,283</b>			<b>83,283</b>	<b>83,283</b>		<b>54,267</b>	<b>54,267</b>		<b>29,016</b>	<b>29,016</b>
<b>Distribution</b>													
Franchises (302000)	ED-WA	1,937	1,937			1,937	1,937		1,937	1,937			
Misc Intangible Plt (303000)	ED-WA	232	232			232	232		232	232			
<b>Total Distribution</b>		<b>2,169</b>	<b>2,169</b>			<b>2,169</b>	<b>2,169</b>		<b>2,169</b>	<b>2,169</b>			
<b>General Plant - 303000</b>													
9,1	CD-AN	809	640	169		640	640		417	417		223	223
	GD-ID	319		319									
	GD-WA	1,925		1,925									
	GD-OR	648			648								
<b>Total General Plant - 303000</b>		<b>3,701</b>	<b>640</b>	<b>2,413</b>	<b>648</b>	<b>640</b>	<b>640</b>		<b>417</b>	<b>417</b>		<b>223</b>	<b>223</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4	CD-AA	612,396	443,270	119,277	49,849	443,270	443,270		294,287	294,287		148,983	148,983
4	ED-AN	17,313	17,313			17,313	17,313		11,494	11,494		5,819	5,819
	ED-WA	16,169	16,169			16,169	16,169	16,169		16,169			
8	GD-AA	23,372		16,495	6,877								
	GD-AN	192		192									
	GD-OR	795			795								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>		<b>670,237</b>	<b>476,752</b>	<b>135,964</b>	<b>57,521</b>	<b>460,583</b>	<b>476,752</b>	<b>16,169</b>	<b>305,781</b>	<b>321,950</b>		<b>154,802</b>	<b>154,802</b>
<b>Gas Underground Storage</b>													
	GD-AN	19		19									
<b>Total Gas Underground Storage</b>		<b>19</b>		<b>19</b>									
<b>General Plant - 390200, 396200</b>													
7,4	CD-AA	871	631	169	71	631	631		419	419		212	212
4	ED-AN	0	0			0	0		0	0		0	0
	GD-OR	403			403								
<b>Total General Plant - 390200, 396200</b>		<b>1,274</b>	<b>631</b>	<b>169</b>	<b>474</b>	<b>631</b>	<b>631</b>		<b>419</b>	<b>419</b>		<b>212</b>	<b>212</b>
<b>Total Amortization Expense</b>		<b>760,683</b>	<b>563,475</b>	<b>138,565</b>	<b>58,643</b>	<b>545,137</b>	<b>563,475</b>	<b>18,338</b>	<b>360,884</b>	<b>379,222</b>		<b>184,253</b>	<b>184,253</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
Service -							
7	Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%	1	Production/Transmission Ratio	65.160%
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4	Jurisdictional 4-Factor Ratio	66.390%
9	Elec/Gas North 4-Factor	79.075%	20.925%	0.000%			34.840%
							33.610%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-1A</b>
For Month Ended October 31, 2011	
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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	269,284,902	269,284,902			269,284,902	269,284,902		175,466,042	175,466,042		93,818,860	93,818,860	
1	Hydro (ED-AN)	105,502,752	105,502,752			105,502,752	105,502,752		68,745,593	68,745,593		36,757,159	36,757,159	
1	Other (ED-AN)	69,996,243	69,996,243			69,996,243	69,996,243		45,609,552	45,609,552		24,386,691	24,386,691	
<b>Total Electric Production</b>		<b>444,783,897</b>	<b>444,783,897</b>			<b>444,783,897</b>	<b>444,783,897</b>		<b>289,821,187</b>	<b>289,821,187</b>		<b>154,962,710</b>	<b>154,962,710</b>	
<b>Electric Transmission</b>														
1	ED-AN	172,587,600	172,587,600			172,587,600	172,587,600		112,458,080	112,458,080		60,129,520	60,129,520	
<b>Total Electric Transmission</b>		<b>172,587,600</b>	<b>172,587,600</b>			<b>172,587,600</b>	<b>172,587,600</b>		<b>112,458,080</b>	<b>112,458,080</b>		<b>60,129,520</b>	<b>60,129,520</b>	
<b>Electric Distribution</b>														
	ED-ID	132,203,431	132,203,431			132,203,431	132,203,431					132,203,431	132,203,431	
	ED-WA	212,352,919	212,352,919			212,352,919	212,352,919	212,352,919	212,352,919					
<b>Total Electric Distribution</b>		<b>344,556,350</b>	<b>344,556,350</b>			<b>344,556,350</b>	<b>344,556,350</b>	<b>212,352,919</b>	<b>212,352,919</b>			<b>132,203,431</b>	<b>132,203,431</b>	
<b>Gas Underground Storage</b>														
	GD-AN	11,838,997	11,838,997											
	GD-OR	273,071		273,071										
<b>Total Gas Underground Storage</b>		<b>12,112,068</b>	<b>11,838,997</b>	<b>273,071</b>										
<b>Gas Distribution</b>														
	GD-AN	1,415,941	1,415,941											
	GD-ID	49,157,762	49,157,762											
	GD-WA	98,058,253	98,058,253											
	GD-OR	85,374,215		85,374,215										
<b>Total Gas Distribution</b>		<b>234,006,171</b>	<b>148,631,956</b>	<b>85,374,215</b>										
<b>General Plant</b>														
4	ED-AN	31,792,686	31,792,686			31,792,686	31,792,686		21,107,164	21,107,164		10,685,522	10,685,522	
	ED-ID	5,964,806	5,964,806			5,964,806	5,964,806					5,964,806	5,964,806	
	ED-WA	9,888,973	9,888,973			9,888,973	9,888,973	9,888,973	9,888,973					
7,4	CD-AA	21,586,820	15,625,188	4,204,465	1,757,167	15,625,188	15,625,188		10,373,562	10,373,562		5,251,626	5,251,626	
9,4	CD-AN	10,733,207	8,487,283	2,245,924		8,487,283	8,487,283		5,634,707	5,634,707		2,852,576	2,852,576	
9	CD-ID	4,190,120	3,313,337	876,783		3,313,337	3,313,337				3,313,337		3,313,337	
9	CD-WA	2,284,706	1,806,631	478,075		1,806,631	1,806,631	1,806,631	1,806,631					
8	GD-AA	1,117,379		788,590	328,789									
	GD-AN	870,517		870,517										
	GD-ID	970,502		970,502										
	GD-WA	2,758,738		2,758,738										
	GD-OR	3,330,799		3,330,799										
<b>Total General Plant</b>		<b>95,489,253</b>	<b>76,878,904</b>	<b>13,193,594</b>	<b>5,416,755</b>	<b>20,973,747</b>	<b>55,905,157</b>	<b>76,878,904</b>	<b>11,695,604</b>	<b>37,115,433</b>	<b>48,811,037</b>	<b>9,278,143</b>	<b>18,789,724</b>	<b>28,067,867</b>
<b>Total Accumulated Depreciation</b>		<b>1,303,535,339</b>	<b>1,038,806,751</b>	<b>173,664,547</b>	<b>91,064,041</b>	<b>365,530,097</b>	<b>673,276,654</b>	<b>1,038,806,751</b>	<b>224,048,523</b>	<b>439,394,700</b>	<b>663,443,223</b>	<b>141,481,574</b>	<b>233,881,954</b>	<b>375,363,528</b>

Allocation Ratios:				Jurisdiction -		
Service -		Electric	Gas-North	Gas-South	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%	1 Production/Transmission Ratio	65.160%
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4 Jurisdictional 4-Factor Ratio	66.390%
9	Elec/Gas North 4-Factor	79.075%	20.925%	0.000%		34.840%
						33.610%



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-1A</b>
For Month Ended October 31, 2011	
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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
1	Franchises (302000) ED-AN	5,359,202	5,359,202			5,359,202	5,359,202		3,492,056	3,492,056		1,867,146	1,867,146
1	Misc Intangible Plt (303000 ED-AN	498,370	498,370			498,370	498,370		324,738	324,738		173,632	173,632
<b>Total Production/Transmission</b>		<b>5,857,572</b>	<b>5,857,572</b>			<b>5,857,572</b>	<b>5,857,572</b>		<b>3,816,794</b>	<b>3,816,794</b>		<b>2,040,778</b>	<b>2,040,778</b>
<b>Distribution</b>													
	Franchises (302000) ED-WA	43,767	43,767			43,767	43,767		43,767	43,767			
	Misc Intangible Plt (303000 ED-WA	18,915	18,915			18,915	18,915		18,915	18,915			
<b>Total Distribution</b>		<b>62,682</b>	<b>62,682</b>			<b>62,682</b>	<b>62,682</b>		<b>62,682</b>	<b>62,682</b>			
<b>General Plant - 303000</b>													
9,1	CD-AN	36,386	28,772	7,614									
	GD-ID	38,222		38,222									
	GD-WA	72,347		72,347									
	GD-OR	39,299			39,299								
<b>Total General Plant - 303000</b>		<b>186,254</b>	<b>28,772</b>	<b>118,183</b>	<b>39,299</b>		<b>28,772</b>	<b>28,772</b>		<b>18,748</b>	<b>18,748</b>		<b>10,024</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>													
7,4	CD-AA	20,539,440	14,867,063	4,000,467	1,671,910								
4	ED-AN	707,125	707,125										
	ED-WA	102,077	102,077										
8	GD-AA	439,905		310,463	129,442								
	GD-AN	12,430		12,430									
	GD-OR	40,682			40,682								
<b>Total Miscellaneous IT Intangible Plant - 3031X</b>		<b>21,841,659</b>	<b>15,676,265</b>	<b>4,323,360</b>	<b>1,842,034</b>		<b>102,077</b>	<b>15,574,188</b>	<b>15,676,265</b>		<b>102,077</b>	<b>10,339,703</b>	<b>10,441,780</b>
<b>Gas Underground Storage</b>													
	GD-AN	239,130		239,130									
<b>Total Gas Underground Storage</b>		<b>239,130</b>		<b>239,130</b>									
<b>General Plant - 390200, 396200</b>													
7,4	CD-AA	120,717	87,379	23,512	9,826			87,379	87,379		58,011	58,011	
9	CD-ID	4,537	3,588	949				3,588	3,588				3,588
9	CD-WA	8,332	6,589	1,743				6,589	6,589		6,589	6,589	
4	ED-AN	432	432								287	287	
	ED-WA	110,678	110,678					110,678	110,678		110,678	110,678	
	GD-WA	1,863		1,863									
	GD-OR	43,849			43,849								
<b>Total General Plant - 390200, 396200</b>		<b>290,408</b>	<b>208,666</b>	<b>28,067</b>	<b>53,675</b>		<b>120,855</b>	<b>87,811</b>	<b>208,666</b>		<b>117,267</b>	<b>58,298</b>	<b>175,565</b>
<b>Total Accumulated Amortization</b>		<b>28,477,705</b>	<b>21,833,957</b>	<b>4,708,740</b>	<b>1,935,008</b>		<b>285,614</b>	<b>21,548,343</b>	<b>21,833,957</b>		<b>282,026</b>	<b>14,233,543</b>	<b>14,515,569</b>

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -	Electric	Gas-North	Gas-South		Production/Transmission Ratio	Washington		Idaho	
7 Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%	1		65.160%		34.840%	
8 Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4	Jurisdictional 4-Factor Ratio	66.390%		33.610%	
9 Elec/Gas North 4-Factor	79.075%	20.925%	0.000%						

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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	384,842	0	362,068	22,774	384,842	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,110	0	0	2,851,246	2,851,246	0	0	767,220	767,220	0	320,644	320,644
9		CD-WA / ID / AN	1,205,949	372,214	345,735	235,655	953,604	98,496	91,489	62,360	252,345	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,479,140</b>	<b>372,214</b>	<b>707,803</b>	<b>3,109,675</b>	<b>4,189,692</b>	<b>575,660</b>	<b>91,489</b>	<b>829,580</b>	<b>1,496,729</b>	<b>472,075</b>	<b>320,644</b>	<b>792,719</b>
390XXX Structures & Improvements														
99		ED-WA / ID / AN	4,321,216	1,245	1,598,010	2,721,961	4,321,216	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,746,462	0	0	0	0	1,746,462	0	0	1,746,462	0	0	0
99		GD-OR / AS	3,285,536	0	0	0	0	0	0	0	0	3,285,536	0	3,285,536
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	53,787,479	0	0	38,932,991	38,932,991	0	0	10,476,187	10,476,187	0	4,378,301	4,378,301
9		CD-WA / ID / AN	17,176,661	5,663,718	3,729,892	4,188,834	13,582,444	1,498,746	987,012	1,108,459	3,594,217	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>80,317,354</b>	<b>5,664,963</b>	<b>5,327,902</b>	<b>45,843,786</b>	<b>56,836,651</b>	<b>3,245,208</b>	<b>987,012</b>	<b>11,584,646</b>	<b>15,816,866</b>	<b>3,285,536</b>	<b>4,378,301</b>	<b>7,663,837</b>
391XXX Office Furniture & Equipment														
99		ED-WA / ID / AN	3,229,234	986,937	0	2,242,297	3,229,234	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	403,567	0	0	0	0	0	0	284,817	284,817	0	118,750	118,750
7		CD-AA	43,206,278	0	0	31,274,000	31,274,000	0	0	8,415,287	8,415,287	0	3,516,991	3,516,991
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>46,839,079</b>	<b>986,937</b>	<b>0</b>	<b>33,516,297</b>	<b>34,503,234</b>	<b>0</b>	<b>0</b>	<b>8,700,104</b>	<b>8,700,104</b>	<b>0</b>	<b>3,635,741</b>	<b>3,635,741</b>
392XXX Transportation Equipment														
99		ED-WA / ID / AN	16,252,159	7,172,087	2,712,859	6,367,213	16,252,159	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,666,989	0	0	0	0	4,098,893	1,462,535	1,105,561	6,666,989	0	0	0
99		GD-OR / AS	2,445,073	0	0	0	0	0	0	0	0	2,445,073	0	2,445,073
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	383,483	383,483	0	0	103,189	103,189	0	43,125	43,125
9		CD-WA / ID / AN	3,491,078	1,040,221	591,448	1,128,901	2,760,570	275,266	156,510	298,732	730,508	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,385,096</b>	<b>8,212,308</b>	<b>3,304,307</b>	<b>7,879,597</b>	<b>19,396,212</b>	<b>4,374,159</b>	<b>1,619,045</b>	<b>1,507,482</b>	<b>7,500,686</b>	<b>2,445,073</b>	<b>43,125</b>	<b>2,488,198</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2011	
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	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	1,648,700	114,833	153,386	1,035,491	1,303,710	30,387	40,589	274,014	344,990	0	0	0
		TOTAL ACCOUNT	2,185,527	125,572	168,131	1,405,336	1,699,039	114,658	40,589	274,014	429,261	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,364,534	1,216,530	397,722	1,750,282	3,364,534	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,879,650	0	0	0	0	1,015,355	445,475	418,820	1,879,650	0	0	0
99		GD-OR / AS	905,916	0	0	0	0	0	0	0	0	905,916	0	905,916
8		GD-AA	1,116,112	0	0	0	0	0	0	787,696	787,696	0	328,416	328,416
7		CD-AA	5,312,044	0	0	3,845,017	3,845,017	0	0	1,034,627	1,034,627	0	432,400	432,400
9		CD-WA / ID / AN	329,082	31,156	7,358	221,707	260,221	8,245	1,947	58,669	68,861	0	0	0
		TOTAL ACCOUNT	12,907,338	1,247,686	405,080	5,817,006	7,469,772	1,023,600	447,422	2,299,812	3,770,834	905,916	760,816	1,666,732
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,127,659	182,826	104,126	840,707	1,127,659	0	0	0	0	0	0	0
99		GD-WA / ID / AN	236,462	0	0	0	0	76,951	25,096	134,415	236,462	0	0	0
99		GD-OR / AS	229,575	0	0	0	0	0	0	0	0	229,575	0	229,575
8		GD-AA	82,522	0	0	0	0	0	0	58,240	58,240	0	24,282	24,282
7		CD-AA	355,664	0	0	257,440	257,440	0	0	69,273	69,273	0	28,951	28,951
9		CD-WA / ID / AN	218,120	10,649	3,399	158,430	172,478	2,818	900	41,924	45,642	0	0	0
		TOTAL ACCOUNT	2,250,002	193,475	107,525	1,256,577	1,557,577	79,769	25,996	303,852	409,617	229,575	53,233	282,808
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	34,636,810	16,300,110	8,262,347	10,074,353	34,636,810	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,307,467	0	0	0	0	2,962,105	806,070	539,292	4,307,467	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,037	0	0	401,028	401,028	0	0	107,910	107,910	0	45,099	45,099
9		CD-WA / ID / AN	1,854,582	522,576	409,762	534,173	1,466,511	138,285	108,432	141,354	388,071	0	0	0
		TOTAL ACCOUNT	41,396,730	16,822,686	8,672,109	11,009,554	36,504,349	3,100,390	914,502	788,556	4,803,448	43,834	45,099	88,933

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2011	
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
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	43,150,203	6,009,839	2,537,544	34,602,820	43,150,203	0	0	0	0	0	0	0
99		GD-WA / ID / AN	778,846	0	0	0	0	447,712	331,134	0	778,846	0	0	0
99		GD-OR / AS	934,766	0	0	0	0	0	0	0	0	934,766	0	934,766
8		GD-AA	926,080	0	0	0	0	0	0	653,581	653,581	0	272,499	272,499
7		CD-AA	10,705,955	0	0	7,749,291	7,749,291	0	0	2,085,199	2,085,199	0	871,465	871,465
9		CD-WA / ID / AN	11,878,348	367,112	3,191,148	5,834,543	9,392,803	97,146	844,449	1,543,950	2,485,545	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>68,374,198</b>	<b>6,376,951</b>	<b>5,728,692</b>	<b>48,186,654</b>	<b>60,292,297</b>	<b>544,858</b>	<b>1,175,583</b>	<b>4,282,730</b>	<b>6,003,171</b>	<b>934,766</b>	<b>1,143,964</b>	<b>2,078,730</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	13,251	0	2,299	10,952	13,251	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	410,417	0	0	297,072	297,072	0	0	79,937	79,937	0	33,408	33,408
9		CD-WA / ID / AN	6,688	383	510	4,396	5,289	101	135	1,163	1,399	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>432,723</b>	<b>383</b>	<b>2,809</b>	<b>312,420</b>	<b>315,612</b>	<b>101</b>	<b>135</b>	<b>81,100</b>	<b>81,336</b>	<b>2,367</b>	<b>33,408</b>	<b>35,775</b>
		<b>TOTAL GENERAL PLANT</b>	<b>290,567,187</b>	<b>40,003,175</b>	<b>24,424,358</b>	<b>158,336,902</b>	<b>222,764,435</b>	<b>13,058,403</b>	<b>5,301,773</b>	<b>30,651,876</b>	<b>49,012,052</b>	<b>8,376,369</b>	<b>10,414,331</b>	<b>18,790,700</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended October 31, 2011	
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	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,001,201	153,179	0	1,848,022	2,001,201	0	0	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	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	153,451	153,451	0	0	40,607	40,607	0	0	0
		TOTAL ACCOUNT	3,738,816	153,179	0	2,001,473	2,154,652	964,981	168,450	40,607	1,174,038	410,126	0	410,126
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	1,867,940	1,045,528	0	822,412	1,867,940	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	1,402,350	0	0	0	0	0	0	989,709	989,709	0	412,641	412,641
7		CD-AA	37,918,952	0	0	27,446,875	27,446,875	0	0	7,385,474	7,385,474	0	3,086,603	3,086,603
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	41,235,682	1,045,528	0	28,269,287	29,314,815	0	0	8,375,183	8,375,183	46,440	3,499,244	3,545,684
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	256,846	0	0	256,846	256,846	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	89,628	0	0	0	0	0	0	63,255	63,255	0	26,373	26,373
7		CD-AA	2,606,741	0	0	1,886,837	1,886,837	0	0	507,715	507,715	0	212,189	212,189
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,973,783	0	0	2,143,683	2,143,683	0	0	590,307	590,307	1,231	238,562	239,793
		TOTAL	47,948,281	1,198,707	0	32,414,443	33,613,150	964,981	168,450	9,006,097	10,139,528	457,797	3,737,806	4,195,603

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Fact	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended October 31, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(25,919,754)	(18,761,496)	(5,048,390)	(2,109,868)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,819,074)	(1,438,433)	(380,641)	0
		<b>Total</b>	<b>(27,738,828)</b>	<b>(20,199,929)</b>	<b>(5,429,031)</b>	<b>(2,109,868)</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Month Ended October 31, 2011  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

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\*\*\*\*\* SYSTEM \*\*\*\*\* \*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\*

Ref/Basis	Account	Description	Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		747,141	747,141		747,141	747,141		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,177,099	1,177,099		1,177,099	1,177,099		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,209,588	6,209,588		4,959,554	4,959,554		1,250,034	1,250,034
1	154300	PLANT MATERIALS & OPER SUP-CS2		270,710	270,710		216,214	216,214		54,496	54,496
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		667,411	667,411		533,056	533,056		134,355	134,355
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		2,711	2,711		2,165	2,165		546	546
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(2,001)	(2,001)		(1,598)	(1,598)		(403)	(403)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		17,033	17,033		13,604	13,604		3,429	3,429
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000	0		0
<b>TOTAL</b>			<b>18,188,000</b>	<b>9,089,692</b>	<b>27,277,692</b>	<b>18,188,000</b>	<b>7,647,235</b>	<b>25,835,235</b>	<b>0</b>	<b>1,442,457</b>	<b>1,442,457</b>