

Avista Corporation
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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".

Craig Bertholf
Rate Analysis

2012 FEB 24 AM 8:15
COMMUNICATIONS
SECTION

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11/1/2011	100.000%	69.580%	30.420%
2	Input	Number of Customers Percent	11-30-2011	223,955 100.000%	148,787 66.436%	75,168 33.564%
3	G-OPS	Direct Distribution Operating Expense Percent		773,926 100.000%	495,512 64.026%	278,414 35.974%
	Input	Jurisdictional 4-Factor Ratio	12/31/2010			
		Direct O & M Accounts 798 - 894		2,960,332	1,958,779	1,001,553
		Direct O & M Accounts 901 - 935		12,985,723	9,788,850	3,196,873
		Total		15,946,055	11,747,629	4,198,426
		Percentage		100.000%	73.671%	26.329%
		Direct Labor				
		Amount: Accounts 798 - 894		5,777,102	3,849,651	1,927,451
		Amount: Accounts 901 - 935		2,393,355	1,904,696	488,659
		Total		8,170,457	5,754,347	2,416,110
		Percentage		100.000%	70.429%	29.571%
		Total Number of Customers		223,040	148,247	74,793
		Percentage		100.000%	66.467%	33.533%
		Total Direct Plant		298,884,304	189,804,990	109,079,314
		Percentage		100.000%	63.505%	36.495%
4		Total Four Factor Allocators Percent		400.000%	274.071%	125.929%
				100.000%	68.518%	31.482%

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

AVISTA UTILITIES

6	Input	Actual Therms Purchased	11-30-2011	32,531,158	22,443,246	10,087,912	
		Percent		100.000%	68.990%	31.010%	
7	Input	Elec/Gas North/Oregon 4-Factor	01-01-2011	Total	Electric	Gas North	Oregon Gas
		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	XXXXXX
		Adjustments		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	XXXXXX
		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%

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

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2011	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 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	XXXXXX
	Total		25,479,048	0	19,416,441	6,062,607
	Percentage		100.000%	0.000%	76.206%	23.794%
	Direct Labor Accts 580 - 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	XXXXXX
	Total		13,643,715	0	9,385,883	4,257,832
	Percentage		100.000%	0.000%	68.793%	31.207%
	Number of Customers at	12/31/2010	319,141	0	223,040	96,101
	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%
8	Average (GD AA)		100.000%	0.000%	70.575%	29.425%

Input	Elec/Gas North 4-Factor	01-01-2011	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 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 580 - 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		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%

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

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12/31/2010	100.000%	0.000%	81.200%	18.800%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12/31/2010	345,660,550	233,500,090	112,160,460	
			100.000%	67.552%	32.448%	
11	Book Depreciation Percent		1,134,125	747,793	386,332	
			100.000%	65.936%	34.064%	
12	Net Gas Plant (before DFIT) Percent		356,118,571	232,526,872	123,591,699	
			100.000%	65.295%	34.705%	
13	G-PLT Net Gas General Plant Percent		35,897,861	25,301,355	10,596,506	
			100.000%	70.482%	29.518%	
14	Net Allocated Schedule M's Percent		1,007,031	667,115	339,916	
			100.000%	66.246%	33.754%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	12,668,335	0	12,668,335	8,458,349	0	8,458,349	4,209,986	0	4,209,986
99	4812XX	Commercial - Firm & Interruptible	6,059,794	0	6,059,794	4,273,050	0	4,273,050	1,786,744	0	1,786,744
99	4813XX	Industrial-Firm	208,860	0	208,860	110,207	0	110,207	98,653	0	98,653
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	8,829,324	0	8,829,324	6,032,675	0	6,032,675	2,796,649	0	2,796,649
99	484000	Interdepartmental Revenue	22,828	0	22,828	20,505	0	20,505	2,323	0	2,323
		TOTAL SALES TO ULTIMATE CUSTOMERS	27,789,141	0	27,789,141	18,894,786	0	18,894,786	8,894,355	0	8,894,355
		OTHER OPERATING REVENUES:									
99	483000	Sales for Resale	4,524,195	0	4,524,195	3,121,242	0	3,121,242	1,402,953	0	1,402,953
99	488000	Miscellaneous Service Revenues	3,164	0	3,164	1,988	0	1,988	1,176	0	1,176
99	489300	Transportation For Others	330,113	0	330,113	293,494	0	293,494	36,619	0	36,619
99	493000	Rent from Gas Property	230	0	230	230	0	230	0	0	0
4	495000	Other Gas Revenues	504,310	0	504,310	349,260	0	349,260	155,050	0	155,050
		TOTAL OTHER OPERATING REVENUES	5,362,012	0	5,362,012	3,766,214	0	3,766,214	1,595,798	0	1,595,798
		TOTAL GAS REVENUES	33,151,153	0	33,151,153	22,661,000	0	22,661,000	10,490,153	0	10,490,153
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	19,770,236	0	19,770,236	13,591,349	0	13,591,349	6,178,887	0	6,178,887
6	808XXX	Net Natural Gas Storage Transactions	571,810	0	571,810	394,491	0	394,491	177,319	0	177,319
6	811000	Gas Used for Products Extraction	(55,698)	0	(55,698)	(38,426)	0	(38,426)	(17,272)	0	(17,272)
10	813000	Other Gas Expenses	0	127,160	127,160	0	85,899	85,899	0	41,261	41,261
99	813010	Gas Technology Institute (GTI) Expenses	13,455	0	13,455	9,571	0	9,571	3,884	0	3,884
		TOTAL PRODUCTION EXPENSES	20,299,803	127,160	20,426,963	13,956,985	85,899	14,042,884	6,342,818	41,261	6,384,079
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	1,521	1,521	0	1,058	1,058	0	463	463
1	824000	Other Expenses	0	21,273	21,273	0	14,802	14,802	0	6,471	6,471
1	837000	Other Equipment	0	32,737	32,737	0	22,778	22,778	0	9,959	9,959
		TOTAL UNDERGROUND STORAGE OPER EXP	0	55,531	55,531	0	38,638	38,638	0	16,893	16,893
G-DEPX		Depreciation Expense-Underground Storage	0	51,903	51,903	0	36,114	36,114	0	15,789	15,789
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	25,555	25,555	0	17,781	17,781	0	7,774	7,774
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	77,477	77,477	0	53,908	53,908	0	23,569	23,569
		TOTAL UNDERGROUND STORAGE EXPENSES	0	133,008	133,008	0	92,546	92,546	0	40,462	40,462

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-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
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	9,231	89,910	99,141	6,836	57,566	64,402	2,395	32,344	34,739
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	149,470	74,318	223,788	88,814	47,583	136,397	60,656	26,735	87,391
3	875000	Measuring & Reg Sta Exp-General	9,672	0	9,672	3,067	0	3,067	6,605	0	6,605
3	876000	Measuring & Reg Sta Exp-Industrial	772	0	772	468	0	468	304	0	304
3	877000	Measuring & Reg Sta Exp-City Gate	16,595	0	16,595	6,312	0	6,312	10,283	0	10,283
3	878000	Meter & House Regulator Expenses	79,511	0	79,511	63,132	0	63,132	16,379	0	16,379
3	879000	Customer Installation Expenses	164,130	7,818	171,948	95,518	5,006	100,524	68,612	2,812	71,424
3	880000	Other Expenses	74,008	42,774	116,782	56,278	27,386	83,664	17,730	15,388	33,118
3	881000	Rents	0	616	616	0	394	394	0	222	222
MAINTENANCE											
3	885000	Supervision & Engineering	10,940	1,852	12,792	4,158	1,186	5,344	6,782	666	7,448
3	887000	Mains	117,421	1,099	118,520	69,824	704	70,528	47,597	395	47,992
3	889000	Measuring & Reg Sta Exp-General	9,780	0	9,780	5,852	0	5,852	3,928	0	3,928
3	890000	Measuring & Reg Sta Exp-Industrial	10,536	0	10,536	3,665	0	3,665	6,871	0	6,871
3	891000	Measuring & Reg Sta Exp-City Gate	9,555	0	9,555	5,348	0	5,348	4,207	0	4,207
3	892000	Services	29,360	4,793	34,153	9,648	3,069	12,717	19,712	1,724	21,436
3	893000	Meters & House Regulators	82,945	62,594	145,539	76,592	40,076	116,668	6,353	22,518	28,871
3	894000	Other Equipment	0	11,230	11,230	0	7,190	7,190	0	4,040	4,040
TOTAL DISTRIBUTION OPERATING EXP			773,926	297,004	1,070,930	495,512	190,160	685,672	278,414	106,844	385,258
G-DEPX		Depreciation Expense-Distribution	862,626	4,129	866,755	562,607	2,849	565,456	300,019	1,280	301,299
G-OTX		Taxes Other Than FIT	1,343,149	0	1,343,149	1,128,444	0	1,128,444	214,705	0	214,705
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			2,205,775	4,129	2,209,904	1,691,051	2,849	1,693,900	514,724	1,280	516,004
TOTAL DISTRIBUTION EXPENSES			2,979,701	301,133	3,280,834	2,186,563	193,009	2,379,572	793,138	108,124	901,262
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	30,289	30,289	0	20,123	20,123	0	10,166	10,166
2	902000	Meter Reading Expenses	142,974	2,318	145,292	128,656	1,540	130,196	14,318	778	15,096
G-903	903XXX	Customer Records & Collection Expenses	95,897	329,934	425,831	67,861	219,195	287,056	28,036	110,739	138,775
2	904000	Uncollectible Accounts	0	74,005	74,005	0	49,166	49,166	0	24,839	24,839
2	905000	Misc Customer Accounts	0	15,019	15,019	0	9,978	9,978	0	5,041	5,041
TOTAL CUSTOMER ACCOUNTS EXPENSES			238,871	451,565	690,436	196,517	300,002	496,519	42,354	151,563	193,917
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	920,935	14,780	935,715	721,629	9,819	731,448	199,306	4,961	204,267
2	909000	Advertising	11,261	57,508	68,769	11,127	38,206	49,333	134	19,302	19,436
2	910000	Misc Customer Service & Info Exp	0	6,690	6,690	0	4,445	4,445	0	2,245	2,245
TOTAL CUSTOMER SERVICE & INFO EXP			932,196	78,978	1,011,174	732,756	52,470	785,226	199,440	26,508	225,948

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	(523)	(523)	0	(347)	(347)	0	(176)	(176)
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	(523)	(523)	0	(347)	(347)	0	(176)	(176)
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	12,070	492,323	504,393	9,204	337,330	346,534	2,866	154,993	157,859
4	921000	Office Supplies & Expenses	0	70,666	70,666	0	48,419	48,419	0	22,247	22,247
4	922000	Admin. Expenses Transferred - Credit	0	(3,087)	(3,087)	0	(2,115)	(2,115)	0	(972)	(972)
4	923000	Outside Services Employed	0	280,143	280,143	0	191,948	191,948	0	88,195	88,195
4	924000	Property Insurance Premium	0	22,672	22,672	0	15,534	15,534	0	7,138	7,138
4	925XXX	Injuries and Damages	0	107,870	107,870	0	73,910	73,910	0	33,960	33,960
4	926XXX	Employee Pensions and Benefits	4,630	26,611	31,241	4,630	18,233	22,863	0	8,378	8,378
4	928000	Regulatory Commission Expenses	49,408	32,209	81,617	31,761	22,069	53,830	17,647	10,140	27,787
4	930000	Miscellaneous General Expenses	1,168	43,775	44,943	42	29,994	30,036	1,126	13,781	14,907
4	931000	Rents	925	23,406	24,331	867	16,037	16,904	58	7,369	7,427
4	935000	Maintenance of General Plant	18,012	137,322	155,334	12,568	94,090	106,658	5,444	43,232	48,676
		TOTAL ADMIN & GEN OPERATING EXP	86,213	1,233,910	1,320,123	59,072	845,449	904,521	27,141	388,461	415,602
G-DEPX		Depreciation Expense-General Plant	36,901	178,564	215,465	23,873	122,349	146,222	13,028	56,215	69,243
G-AMTX		Amortization Expense - General Plant - 303000	2,244	169	2,413	1,925	116	2,041	319	53	372
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	134,402	134,402	0	92,090	92,090	0	42,312	42,312
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	232	232	0	159	159	0	73	73
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	183,785	0	183,785	183,785	0	183,785	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	37,214	0	37,214	37,214	0	37,214	0	0	0
99	407335	DSIT Amortization - ID	(143)	0	(143)	0	0	0	(143)	0	(143)
99	407425	WA GRC Jackson Prairie Deferral	(70,365)	0	(70,365)	(70,365)	0	(70,365)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	189,636	313,367	503,003	176,432	214,714	391,146	13,204	98,653	111,857
		TOTAL ADMIN & GENERAL EXPENSES	275,849	1,547,277	1,823,126	235,504	1,060,163	1,295,667	40,345	487,114	527,459
		TOTAL EXPENSES BEFORE FIT	24,726,420	2,638,598	27,365,018	17,308,325	1,783,742	19,092,067	7,418,095	854,856	8,272,951
		NET OPERATING INCOME BEFORE FIT			5,786,135			3,568,933			2,217,202
G-FIT		FEDERAL INCOME TAX			(713,702)			(519,432)			(194,270)
G-FIT		DEFERRED FEDERAL INCOME TAX			(2,039,238)			(1,345,354)			(693,884)
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(3,642)			(2,228)			(1,414)
		GAS NET OPERATING INCOME			8,542,717			5,435,947			3,106,770

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%			69.580%				30.420%
G-ALL	2	Number of Customers		100.000%			66.436%				33.564%
G-ALL	3	Direct Distribution Operating Expense		100.000%			64.026%				35.974%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			68.518%				31.482%
G-ALL	6	Actual Therms Purchased		100.000%			68.990%				31.010%
G-ALL	10	Actual Annual Throughput		100.000%			67.552%				32.448%
G-ALL	99	Not Allocated		0.000%			0.000%				0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended November 30, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	16,478,684	0	16,478,684	11,367,269	0	11,367,269	5,111,415	0	5,111,415
1	804001	Pipeline Demand Costs	2,321,891	0	2,321,891	1,615,572	0	1,615,572	706,319	0	706,319
1	804002	Transport Variable Charges	97,449	0	97,449	67,805	0	67,805	29,644	0	29,644
6	804010	Gas Costs - Fixed Hedge	203,295	0	203,295	140,253	0	140,253	63,042	0	63,042
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	15,962	0	15,962	11,012	0	11,012	4,950	0	4,950
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	739,354	0	739,354	510,080	0	510,080	229,274	0	229,274
6	804700	Gas Costs - Offsystem Bookout	220,276	0	220,276	151,968	0	151,968	68,308	0	68,308
6	804711	Gas Costs - Offsystem Bookout Offset	(220,276)	0	(220,276)	(151,968)	0	(151,968)	(68,308)	0	(68,308)
6	804730	Gas Costs - Intracompany LDC Gas	109,042	0	109,042	75,228	0	75,228	33,814	0	33,814
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(1,155,184)	0	(1,155,184)	(818,733)	0	(818,733)	(336,451)	0	(336,451)
99	805120	Gas Expense - Rate Deferrals	959,743	0	959,743	622,863	0	622,863	336,880	0	336,880
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0	0	0	0
		TOTAL PURCHASED GAS COSTS	19,770,236	0	19,770,236	13,591,349	0	13,591,349	6,178,887	0	6,178,887

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	6	Actual Therms Purchased	100.000%	68.990%	31.010%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-1A
For Month Ended November 30, 2011	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	95,897	329,934	425,831	67,861	219,195	287,056	28,036	110,739	138,775
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			95,897	329,934	425,831	67,861	219,195	287,056	28,036	110,739	138,775

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.436%	33.564%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.295%	34.705%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended November 30, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	21,711	14,780	36,491	12,059	9,819	21,878	9,652	4,961	14,613
99	908600 Customer Service & Info Expense	689,948	0	689,948	580,819	0	580,819	109,129	0	109,129
99	908610 Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	209,276	0	209,276	128,751	0	128,751	80,525	0	80,525
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	920,935	14,780	935,715	721,629	9,819	731,448	199,306	4,961	204,267

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.436%	33.564%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended November 30, 2011 Average of Monthly Averages Basis	

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 Cost of Debt		2.951%	3.041%
	Total Weighted Cost		2.951%	3.041%
G-APL	Net Rate Base	324,430,445	211,916,448	112,513,997
	Interest Deduction for FIT Calculation	9,675,205	6,253,654	3,421,551
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-1A
FEDERAL INCOME TAXES--GAS	
For Month Ended November 30, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	33,151,153	22,661,000	10,490,153
G-OPS	Operating & Maintenance Expense	24,574,634	16,953,113	7,621,521
G-OPS	Book Deprec/Amort and Reg Amortizations	1,421,680	992,729	428,951
G-OTX	Taxes Other than FIT	1,368,704	1,146,225	222,479
	Net Operating Income Before FIT	5,786,135	3,568,933	2,217,202
G-INT	Less: Interest Expense	9,675,205	6,253,654	3,421,551
G-SCM	Add: Schedule M Adjustments	1,849,920	1,200,629	649,291
	Taxable Net Operating Income	(2,039,150)	(1,484,092)	(555,058)
	Tax Rate	35%	35%	35%
	Total Federal Income Tax	(713,702)	(519,432)	(194,270)
G-DTE	Deferred FIT	(2,039,238)	(1,345,354)	(693,884)
99	411400 Amortized Investment Tax Credit	(3,642)	(2,228)	(1,414)
	Total FIT/Deferred FIT & ITC	(2,756,582)	(1,867,014)	(889,568)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-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
G-DEPX/AMTX		Book Depreciation & Amortization	901,771	369,418	1,271,189	588,405	253,690	842,095	313,366	115,728	429,094
12	997001	Contributions In Aid of Construction	0	128,253	128,253	0	83,743	83,743	0	44,510	44,510
2	997002	Injuries and Damages	0	(25,000)	(25,000)	0	(16,609)	(16,609)	0	(8,391)	(8,391)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	66,923	66,923	0	45,854	45,854	0	21,069	21,069
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(265,805)	0	(265,805)	(266,234)	0	(266,234)	429	0	429
4	997015	Airplane Lease Payments	0	8,287	8,287	0	5,678	5,678	0	2,609	2,609
12	997016	1992 Redemptions	0	31,457	31,457	0	20,540	20,540	0	10,917	10,917
4	997020	FAS87 Current Pension Accrual	0	215,921	215,921	0	147,945	147,945	0	67,976	67,976
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	220,775	0	220,775	220,775	0	220,775	0	0	0
12	997032	Interest Rate Swaps	0	14,276	14,276	0	9,322	9,322	0	4,954	4,954
99	997033	DSM Tariff Rider	(227,612)	0	(227,612)	(142,813)	0	(142,813)	(84,799)	0	(84,799)
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	505,083	505,083	0	333,032	333,032	0	172,051	172,051
1	997055	Deferred Gas Exchange	0	(500,000)	(500,000)	0	(347,900)	(347,900)	0	(152,100)	(152,100)
4	997062	Gain on Sale of Office Building	0	(5,447)	(5,447)	0	(3,732)	(3,732)	0	(1,715)	(1,715)
99	997065	Amortization of Unbilled Revenue Add-Ins	209,276	0	209,276	128,751	0	128,751	80,525	0	80,525
99	997073	DSIT Amortization - ID	(143)	0	(143)	0	0	0	(143)	0	(143)
11	997080	Book Transportation Depreciation	0	0	0	0	0	0	0	0	0
4	997081	Deferred Compensation	0	154,654	154,654	0	105,966	105,966	0	48,688	48,688
4	997082	Meal Disallowances	0	6,647	6,647	0	4,554	4,554	0	2,093	2,093
4	997083	Paid Time Off	0	35,842	35,842	0	24,558	24,558	0	11,284	11,284
2	997084	Customer Uncollectibles	0	714	714	0	474	474	0	240	240
TOTAL SCHEDULE M ADJUSTMENTS			842,892	1,007,028	1,849,920	533,514	667,115	1,200,629	309,378	339,913	649,291

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.436%	33.564%
G-ALL	3	Direct Distribution Operating Expense	100.000%	64.026%	35.974%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	68.990%	31.010%
G-ALL	11	Book Depreciation	100.000%	65.936%	34.064%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.295%	34.705%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	
For Month Ended November 30, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	(2,003,579)	(1,327,291)	(676,288)
99	410100	Deferred Federal Income Tax Exp	93,855	64,275	29,580
		SUBTOTAL	(1,909,724)	(1,263,016)	(646,708)
14	411100	Deferred Federal Income Tax Expense - Allocated	(56,267)	(37,275)	(18,992)
99	411100	Deferred Federal Income Tax Exp	(73,247)	(45,063)	(28,184)
		SUBTOTAL	(129,514)	(82,338)	(47,176)
		Total Deferred Federal Income Tax Expense	(2,039,238)	(1,345,354)	(693,884)

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.246%	33.754%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended November 30, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
16	408190	R&P Property Tax - Storage	0	25,555	25,555	0	17,781	17,781	0	7,774	7,774
		TOTAL UNDERGROUND STORAGE TAX	0	25,555	25,555	0	17,781	17,781	0	7,774	7,774
		DISTRIBUTION									
99	408110	State Excise Tax	504,922	0	504,922	504,922	0	504,922	0	0	0
99	408120	Municipal Occupation & License Tax	567,482	0	567,482	466,632	0	466,632	100,850	0	100,850
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	209,057	0	209,057	156,890	0	156,890	52,167	0	52,167
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	61,688	0	61,688	0	0	0	61,688	0	61,688
		TOTAL DISTRIBUTION TAX	1,343,149	0	1,343,149	1,128,444	0	1,128,444	214,705	0	214,705
		TOTAL TAXES OTHER THAN FIT	1,343,149	25,555	1,368,704	1,128,444	17,781	1,146,225	214,705	7,774	222,479

ALLOCATION RATIOS:

G-ALL	16	JP Factor	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-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
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,133,431	40,607	1,174,038	964,981	27,823	992,804	168,450	12,784	181,234
4	3031XX	Misc Intangible IT Plant (3031XX)	0	9,121,670	9,121,670	0	6,249,986	6,249,986	0	2,871,684	2,871,684
4		TOTAL INTANGIBLE PLANT	1,133,431	9,162,277	10,295,708	964,981	6,277,809	7,242,790	168,450	2,884,468	3,052,918
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,805	466,805	0	324,803	324,803	0	142,002	142,002
1	351XXX	Structures & Improvements	0	1,336,025	1,336,025	0	929,606	929,606	0	406,419	406,419
1	352XXX	Wells	0	18,402,228	18,402,228	0	12,804,270	12,804,270	0	5,597,958	5,597,958
1	353000	Lines	0	1,044,477	1,044,477	0	726,747	726,747	0	317,730	317,730
1	354000	Compressor Station Equipment	0	11,433,737	11,433,737	0	7,955,594	7,955,594	0	3,478,143	3,478,143
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	120,919	120,919	0	52,865	52,865
1	356000	Purification Equipment	0	407,617	407,617	0	283,620	283,620	0	123,997	123,997
1	357000	Other Equipment	0	1,476,128	1,476,128	0	1,027,090	1,027,090	0	449,038	449,038
		TOTAL UNDERGROUND STORAGE PLANT	0	34,740,801	34,740,801	0	24,172,649	24,172,649	0	10,568,152	10,568,152
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	89,013	0	89,013	64,343	0	64,343	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	780,492	22,254	802,746	513,033	15,353	528,386	267,459	6,901	274,360
6	376000	Mains	218,395,818	2,512,521	220,908,339	140,025,314	1,733,388	141,758,702	78,370,504	779,133	79,149,637
6	378000	Measuring & Reg Station Equip-General	5,149,122	57,440	5,206,562	3,137,511	39,628	3,177,139	2,011,611	17,812	2,029,423
6	379000	Measuring & Reg Station Equip-City Gate	5,880,801	60,967	5,941,768	1,736,060	42,061	1,778,121	4,144,741	18,906	4,163,647
6	380000	Services	143,179,491	0	143,179,491	95,852,916	0	95,852,916	47,326,575	0	47,326,575
6	381000	Meters	62,211,163	0	62,211,163	41,508,001	0	41,508,001	20,703,162	0	20,703,162
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,843,819	0	2,843,819	2,224,305	0	2,224,305	619,514	0	619,514
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	438,593,952	2,653,182	441,247,134	285,062,581	1,830,430	286,893,011	153,531,371	822,752	154,354,123

RESULTS OF OPERATIONS		Report ID: G-PLT-1A
GAS UTILITY PLANT		
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
		GENERAL PLANT									
4	389XXX	Land & Land Rights	667,150	829,580	1,496,730	575,661	568,412	1,144,073	91,489	261,168	352,657
4	390XXX	Structures & Improvements	4,239,928	11,686,900	15,926,828	3,247,077	8,007,630	11,254,707	992,851	3,679,270	4,672,121
4	391XXX	Office Furniture & Equipment	0	8,843,492	8,843,492	0	6,059,384	6,059,384	0	2,784,108	2,784,108
4	392XXX	Transportation Equipment	5,993,692	1,497,217	7,490,909	4,353,641	1,025,863	5,379,504	1,640,051	471,354	2,111,405
4	393000	Stores Equipment	155,248	279,293	434,541	114,659	191,366	306,025	40,589	87,927	128,516
4	394000	Tools, Shop & Garage Equipment	1,474,539	2,305,317	3,779,856	1,023,600	1,579,557	2,603,157	450,939	725,760	1,176,699
4	395000	Laboratory Equipment	105,765	303,863	409,628	79,769	208,201	287,970	25,996	95,662	121,658
4	396XXX	Power Operated Equipment	4,014,892	788,555	4,803,447	3,100,390	540,302	3,640,692	914,502	248,253	1,162,755
4	397XXX	Communications Equipment	1,720,441	4,337,180	6,057,621	544,858	2,971,749	3,516,607	1,175,583	1,365,431	2,541,014
4	398000	Miscellaneous Equipment	236	81,100	81,336	101	55,568	55,669	135	25,532	25,667
		TOTAL GENERAL PLANT	18,371,891	30,952,497	49,324,388	13,039,756	21,208,032	34,247,788	5,332,135	9,744,465	15,076,600
		TOTAL PLANT IN SERVICE	458,099,274	77,508,757	535,608,031	299,067,318	53,488,920	352,556,238	159,031,956	24,019,837	183,051,793
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	11,890,963	11,890,963	0	8,273,732	8,273,732	0	3,617,231	3,617,231
G-ADEP		Distribution Plant	147,933,609	1,420,071	149,353,680	98,528,586	979,707	99,508,293	49,405,023	440,364	49,845,387
G-ADEP		General Plant	5,114,958	8,283,301	13,398,259	3,251,027	5,675,552	8,926,579	1,863,931	2,607,749	4,471,680
		TOTAL ACCUMULATED DEPRECIATION	153,048,567	21,594,335	174,642,902	101,779,613	14,928,991	116,708,604	51,268,954	6,665,344	57,934,298
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	112,813	7,783	120,596	74,272	5,333	79,605	38,541	2,450	40,991
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	4,458,541	4,458,541	0	3,054,903	3,054,903	0	1,403,638	1,403,638
G-AAAMT		Underground Storage	0	239,149	239,149	0	166,400	166,400	0	72,749	72,749
G-AAAMT		General Plant - 390200, 396200	4,555	23,713	28,268	3,606	16,248	19,854	949	7,465	8,414
		TOTAL ACCUMULATED AMORTIZATION	117,368	4,729,186	4,846,554	77,878	3,242,884	3,320,762	39,490	1,486,302	1,525,792
		TOTAL ACCUMULATED DEPR/AMORT	153,165,935	26,323,521	179,489,456	101,857,491	18,171,875	120,029,366	51,308,444	8,151,646	59,460,090
		NET GAS UTILITY PLANT before DFIT	304,933,339	51,185,236	356,118,575	197,209,827	35,317,045	232,526,872	107,723,512	15,868,191	123,591,703
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(59,210,601)	(59,210,601)	0	(38,661,562)	(38,661,562)	0	(20,549,039)	(20,549,039)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(5,587,130)	(5,587,130)	0	(3,815,881)	(3,815,881)	0	(1,771,249)	(1,771,249)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,333,485)	(1,333,485)	0	(870,699)	(870,699)	0	(462,786)	(462,786)
		TOTAL ACCUMULATED DFIT	0	(66,131,216)	(66,131,216)	0	(43,348,142)	(43,348,142)	0	(22,783,074)	(22,783,074)
		NET GAS UTILITY PLANT	304,933,339	(14,945,980)	289,987,359	197,209,827	(8,031,097)	189,178,730	107,723,512	(6,914,883)	100,808,629

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	68.990%	31.010%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.295%	34.705%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-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
G-PLT		NET GAS PLANT IN SERVICE	304,933,339	(14,945,980)	289,987,359	197,209,827	(8,031,097)	189,178,730	107,723,512	(6,914,883)	100,808,629
OTHER ADJUSTMENTS:											
4	253850	Gain on Sale of General Office Bldg	0	(8,171)	(8,171)	0	(5,599)	(5,599)	0	(2,572)	(2,572)
4	190850	DFIT - Gain on Sale of General Office Bldg	0	2,885	2,885	0	1,977	1,977	0	908	908
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,987,674	3,987,674	0	1,743,390	1,743,390
1	164100	Gas Inventory--Jackson Prairie	0	28,505,307	28,505,307	0	19,833,993	19,833,993	0	8,671,314	8,671,314
4	252000	Customer Advances	(87,242)	(149)	(87,391)	(21,182)	(102)	(21,284)	(66,060)	(47)	(66,107)
99	235199	Customer Deposits	(1,059,043)	0	(1,059,043)	(1,059,043)	0	(1,059,043)	0	0	0
C-WKC		Working Capital	0	1,358,435	1,358,435	0	0	0	0	1,358,435	1,358,435
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS			(1,146,285)	35,589,371	34,443,086	(1,080,225)	23,817,943	22,737,718	(66,060)	11,771,428	11,705,368
NET RATE BASE			303,787,054	20,643,391	324,430,445	196,129,602	15,786,846	211,916,448	107,657,452	4,856,545	112,513,997

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.518%	31.482%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

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

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	892,627	892,627											
Hydro (ED-AN)	731,283	731,283											
Other (ED-AN)	689,179	689,179											
Total Electric Production	2,313,089	2,313,089											
Electric Transmission													
ED-AN	868,478	868,478											
Total Electric Transmission	868,478	868,478											
Electric Distribution													
ED-ID	896,156	896,156											
ED-WA	1,671,113	1,671,113											
Total Electric Distribution	2,567,269	2,567,269											
Gas Underground Storage													
1 GD-AN	51,903		51,903		51,903	51,903			36,114	36,114		15,789	15,789
GD-OR	9,325			9,325									
Total Gas Underground Storage	61,228		51,903	9,325		51,903	51,903		36,114	36,114		15,789	15,789
Gas Distribution													
6 GD-AN	4,129		4,129			4,129	4,129		2,849	2,849		1,280	1,280
GD-ID	300,019		300,019		300,019	300,019					300,019		300,019
GD-WA	562,607		562,607		562,607	562,607		562,607		562,607			
GD-OR	308,856			308,856									
Total Gas Distribution	1,175,611		866,755	308,856	862,626	4,129	866,755	562,607	2,849	565,456	300,019	1,280	301,299
General Plant													
ED-AN	213,952	213,952											
ED-ID	21,341	21,341											
ED-WA	59,135	59,135											
7,4 CD-AA	832,080	602,285	162,064	67,731		162,064	162,064		111,043	111,043		51,021	51,021
9,4 CD-AN	22,109	17,483	4,626			4,626	4,626		3,170	3,170		1,456	1,456
9 CD-ID	34,890	27,589	7,301		7,301	7,301					7,301		7,301
9 CD-WA	14,500	11,466	3,034		3,034	3,034		3,034		3,034			
8,4 GD-AA	12,828		9,053	3,775		9,053	9,053		6,203	6,203		2,850	2,850
4 GD-AN	2,821		2,821			2,821	2,821		1,933	1,933		888	888
GD-ID	5,727		5,727		5,727	5,727					5,727		5,727
GD-WA	20,839		20,839		20,839	20,839		20,839		20,839			
GD-OR	21,392			21,392									
Total General Plant	1,261,614	953,251	215,465	92,898	36,901	178,564	215,465	23,873	122,349	146,222	13,028	56,215	69,243
Total Depreciation Expense	8,247,289	6,702,087	1,134,123	411,079	899,527	234,596	1,134,123	586,480	161,312	747,792	313,047	73,284	386,331

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 System Contract Demand	69.580%	30.420%
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4 Jurisdictional 4-Factor Ratio	68.518%	31.482%
9	Elec/Gas North 4-Factor	79.075%	20.925%	0.000%	6 Actual Therms Purchased	68.990%	31.010%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000)	ED-AN	76,117	76,117										
Misc Intangible Plt (303000)	ED-AN	7,166	7,166										
Total Production/Transmission		83,283	83,283										
Distribution													
Franchises (302000)	ED-WA	1,937	1,937										
Misc Intangible Plt (303000)	ED-WA	232	232										
Total Distribution		2,169	2,169										
General Plant - 303000													
9,4	CD-AN	809	640	169		169	169		116	116		53	53
	GD-ID	319		319	319		319				319		319
	GD-WA	1,925		1,925	1,925		1,925		1,925				
	GD-OR	648		648									
Total General Plant - 303000		3,701	640	2,413	648	2,244	169	2,413	1,925	116	2,041	319	53
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	599,733	434,105	116,810	48,818		116,810	116,810		80,036	80,036		36,774
	ED-AN	17,313	17,313										
	ED-WA	17,548	17,548										
8,4	GD-AA	24,655		17,400	7,255		17,400	17,400		11,922	11,922		5,478
4	GD-AN	192		192			192	192		132	132		60
	GD-OR	795		795									
Total Miscellaneous IT Intangible Plant - 3031XX		660,236	468,966	134,402	56,868		134,402	134,402		92,090	92,090		42,312
Gas Underground Storage													
1	GD-AN	19		19			19	19		13	13		6
Total Gas Underground Storage		19		19			19	19		13	13		6
General Plant - 390200, 396200													
7,4	CD-AA	1,194	865	232	97		232	232		159	159		73
4	ED-AN	18,488	18,488										
	GD-OR	403		403									
Total General Plant- 390200, 396200		20,085	19,353	232	500		232	232		159	159		73
Total Amortization Expense		769,493	574,411	137,066	58,016		2,244	134,822	137,066	1,925	92,378	94,303	319

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 System Contract Demand	69.580%	30.420%
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4 Jurisdictional 4-Factor Ratio	68.518%	31.482%
9	Elec/Gas North 4-Factor	79.075%	20.925%	0.000%			

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended November 30, 2011	
Average of Monthly Averages Basis	

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	270,175,072	270,175,072											
Hydro (ED-AN)	106,234,219	106,234,219											
Other (ED-AN)	70,685,141	70,685,141											
Total Electric Production	447,094,432	447,094,432											
Electric Transmission													
ED-AN	173,262,356	173,262,356											
Total Electric Transmission	173,262,356	173,262,356											
Electric Distribution													
ED-ID	132,941,031	132,941,031											
ED-WA	213,454,777	213,454,777											
Total Electric Distribution	346,395,808	346,395,808											
Gas Underground Storage													
1 GD-AN	11,890,963		11,890,963			11,890,963	11,890,963		8,273,732	8,273,732		3,617,231	3,617,231
GD-OR	282,402			282,402									
Total Gas Underground Storage	12,173,365		11,890,963	282,402		11,890,963	11,890,963		8,273,732	8,273,732		3,617,231	3,617,231
Gas Distribution													
6 GD-AN	1,420,071		1,420,071			1,420,071	1,420,071		979,707	979,707		440,364	440,364
GD-ID	49,405,023		49,405,023		49,405,023	49,405,023					49,405,023		49,405,023
GD-WA	98,528,586		98,528,586		98,528,586	98,528,586		98,528,586		98,528,586			
GD-OR	85,542,442			85,542,442									
Total Gas Distribution	234,896,122		149,353,680	85,542,442	147,933,609	1,420,071	149,353,680	98,528,586	979,707	99,508,293	49,405,023	440,364	49,845,387
General Plant													
ED-AN	32,015,614	32,015,614											
ED-ID	5,989,884	5,989,884											
ED-WA	9,959,958	9,959,958											
7,4 CD-AA	22,413,294	16,223,415	4,365,437	1,824,442		4,365,437	4,365,437		2,991,110	2,991,110		1,374,327	1,374,327
9,4 CD-AN	10,713,740	8,471,890	2,241,850			2,241,850	2,241,850		1,536,071	1,536,071		705,779	705,779
9 CD-ID	4,226,610	3,342,192	884,418		884,418	884,418					884,418		884,418
9 CD-WA	2,303,001	1,821,098	481,903		481,903	481,903		481,903		481,903			
8,4 GD-AA	1,130,026		797,516	332,510		797,516	797,516		546,442	546,442		251,074	251,074
4 GD-AN	878,498		878,498			878,498	878,498		601,929	601,929		276,569	276,569
GD-ID	979,513		979,513			979,513					979,513		979,513
GD-WA	2,769,124		2,769,124			2,769,124		2,769,124		2,769,124			
GD-OR	3,360,377			3,360,377									
Total General Plant	96,739,639	77,824,051	13,398,259	5,517,329	5,114,958	8,283,301	13,398,259	3,251,027	5,675,552	8,926,579	1,863,931	2,607,749	4,471,680
Total Accumulated Depreciation	1,310,561,722	1,044,576,647	174,642,902	91,342,173	153,048,567	21,594,335	174,642,902	101,779,613	14,928,991	116,708,604	51,268,954	6,665,344	57,934,298

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	System Contract Demand	30.420%
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4	Jurisdictional 4-Factor Ratio	31.482%
9	Elec/Gas North 4-Factor	79.075%	20.925%	0.000%	6	Actual Therms Purchased	31.010%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	5,435,319	5,435,319												
Misc Intangible PIt (303000)	ED-AN	505,537	505,537												
Total Production/Transmission		5,940,856	5,940,856												
Distribution															
Franchises (302000)	ED-WA	45,704	45,704												
Misc Intangible PIt (303000)	ED-WA	19,147	19,147												
Total Distribution		64,851	64,851												
General Plant - 303000															
9,4	CD-AN	37,194	29,411	7,783		7,783	7,783		5,333	5,333		2,450	2,450		
	GD-ID	38,541		38,541	38,541		38,541				38,541		38,541		
	GD-WA	74,272		74,272	74,272		74,272		74,272	74,272					
	GD-OR	39,947				39,947									
Total General Plant - 303000		189,954	29,411	120,596	39,947		112,813	7,783	120,596	74,272	5,333	79,605	38,541	2,450	40,991
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	21,145,504	15,305,751	4,118,509	1,721,244		4,118,509	4,118,509		2,821,920	2,821,920		1,296,589	1,296,589	
	ED-AN	724,438	724,438												
	ED-WA	118,936	118,936												
8,4	GD-AA	463,918		327,410	136,508		327,410	327,410		224,335	224,335		103,075	103,075	
4	GD-AN	12,622		12,622			12,622	12,622		8,648	8,648		3,974	3,974	
	GD-OR	41,476			41,476										
Total Miscellaneous IT Intangible Plant - 3031XX		22,506,894	16,149,125	4,458,541	1,899,228		4,458,541	4,458,541		3,054,903	3,054,903		1,403,638	1,403,638	
Gas Underground Storage															
1	GD-AN	239,149		239,149			239,149	239,149		166,400	166,400		72,749	72,749	
Total Gas Underground Storage		239,149		239,149			239,149	239,149		166,400	166,400		72,749	72,749	
General Plant - 390200, 396200															
7,4	CD-AA	121,749	88,126	23,713	9,910		23,713	23,713		16,248	16,248		7,465	7,465	
9	CD-ID	4,537	3,588	949			949	949				949	949		
9	CD-WA	8,332	6,589	1,743			1,743	1,743		1,743	1,743				
4	ED-AN	17,514	17,514												
	ED-WA	110,678	110,678												
	GD-WA	1,863		1,863			1,863	1,863		1,863	1,863				
	GD-OR	44,252			44,252										
Total General Plant - 390200, 396200		308,925	226,495	28,268	54,162		4,555	23,713	28,268	3,606	16,248	19,854	949	7,465	8,414
Total Accumulated Amortization		29,250,629	22,410,738	4,846,554	1,993,337		117,368	4,729,186	4,846,554	77,878	3,242,884	3,320,762	39,490	1,486,302	1,525,792

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	System Contract Demand	69.580%
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4	Jurisdictional 4-Factor Ratio	68.518%
9	Elec/Gas North 4-Factor	79.075%	20.925%	0.000%			31.482%

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

AVISTA UTILITIES

Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,110	0	0	2,851,246	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

Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	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

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

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	34,636,810	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
	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
		TOTAL ACCOUNT	68,727,645	6,472,016	5,769,849	48,326,702	60,568,567	544,858	1,175,583	4,337,179	6,057,620	934,766	1,166,692	2,101,458
	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
		TOTAL ACCOUNT	432,723	383	2,809	312,420	315,612	101	135	81,100	81,336	2,367	33,408	35,775
		TOTAL GENERAL PLANT	292,589,690	40,104,475	24,529,104	159,700,068	224,333,647	13,039,754	5,332,135	30,952,497	49,324,386	8,389,536	10,542,121	18,931,657

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,001,201	153,179	0	1,848,022	2,001,201	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	
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	
8		GD-AA	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	
9		CD-WA / ID / AN	194,058	0	0	153,451	153,451	0	0	40,607	40,607	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	1,859,667	1,037,255	0	822,412	1,859,667	0	0	0	0	0	0	
99		GD-WA / ID / AN	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	
8		GD-AA	1,479,316	0	0	0	0	0	0	1,044,027	1,044,027	0	435,289	
7		CD-AA	38,439,433	0	0	27,823,615	27,823,615	0	0	7,486,848	7,486,848	0	3,128,970	
9		CD-WA / ID / AN	0	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	3,564,259	3,610,699
	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	
99		GD-WA / ID / AN	19,337	0	0	0	0	0	0	19,337	19,337	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	89,628	0	0	0	0	0	0	63,255	63,255	0	26,373	
7		CD-AA	2,609,247	0	0	1,888,651	1,888,651	0	0	508,203	508,203	0	212,393	
8		CD-WA / ID / AN	0	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	238,766	239,997
		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	3,803,025	4,260,822

ALLOCATION RATIOS:						
G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
G-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

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(26,724,993)	(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:

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

RESULTS OF OPERATIONS	Report ID: C-WKC-1A
COMMON WORKING CAPITAL	
For Month Ended November 30, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North 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
TOTAL			18,188,000	8,311,092	26,499,092	18,188,000	6,952,657	25,140,657	0	1,358,435	1,358,435

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	12/31/2010	100.000%	69.400%	30.600%
2	Input	Number of Customers	10-31-2011	223,156	148,223	74,933
		Percent		100.000%	66.421%	33.579%
3	G-OPS	Direct Distribution Operating Expense		969,705	582,610	387,095
		Percent		100.000%	60.081%	39.919%
	Input	Jurisdictional 4-Factor Ratio	12/31/2010			
		Direct O & M Accounts 798 - 894		2,960,332	1,958,779	1,001,553
		Direct O & M Accounts 901 - 935		12,985,723	9,788,850	3,196,873
		Total		15,946,055	11,747,629	4,198,426
		Percentage		100.000%	73.671%	26.329%
		Direct Labor				
		Amount: Accounts 798 - 894		5,777,102	3,849,651	1,927,451
		Amount: Accounts 901 - 935		2,393,355	1,904,696	488,659
		Total		8,170,457	5,754,347	2,416,110
		Percentage		100.000%	70.429%	29.571%
		Total Number of Customers		223,040	148,247	74,793
		Percentage		100.000%	66.467%	33.533%
		Total Direct Plant		298,884,304	189,804,990	109,079,314
		Percentage		100.000%	63.505%	36.495%
4		Total Four Factor Allocators		400.000%	274.071%	125.929%
		Percent		100.000%	68.518%	31.482%

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

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	10-31-2011	17,238,730 100.000%	11,612,009 67.360%	5,626,721 32.640%	
	Input	Elec/Gas North/Oregon 4-Factor Direct O & M Accts 500 - 894 Direct O & M Accts 901 - 935 Direct O & M Accts 901 - 905 Utility 9 Only Adjustments Total Percentage	01-01-2011	Total 57,557,639 57,769,575 1,276,412 0 116,603,626 100.000%	Electric 50,620,200 39,717,113 787,265 91,124,578 78.149%	Gas North 3,943,320 14,983,974 489,147 19,416,441 16.652%	Oregon Gas 2,994,119 3,068,488 XXXXXX 6,062,607 5.199%
		Direct Labor Accts 500 - 894 Direct Labor Accts 901 - 935 Direct Labor Accts 901 - 905 Utility 9 Only Total Percentage		51,313,884 5,118,749 5,235,309 61,667,942 100.000%	40,856,300 3,938,893 3,229,034 48,024,227 77.876%	7,149,723 229,885 2,006,275 9,385,883 15.220%	3,307,861 949,971 XXXXXX 4,257,832 6.904%
		Number of Customers at Percentage	12/31/2010	678,123 100.000%	358,982 52.937%	223,040 32.891%	96,101 14.172%
		Net Direct Plant Percentage		2,417,505,829 100.000%	1,947,783,110 80.570%	317,785,902 13.145%	151,936,817 6.285%
7		Total Percentages Average (CD AA)		400.000% 100.000%	289.532% 72.383%	77.908% 19.477%	32.560% 8.140%

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

AVISTA UTILITIES

Input		01-01-2011	Total	Electric	Gas North	Oregon Gas
Gas North/Oregon 4-Factor						
Direct O & M Accts 580 - 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	XXXXXX
Total			25,479,048	0	19,416,441	6,062,607
Percentage			100.000%	0.000%	76.206%	23.794%
Direct Labor Accts 580 - 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	XXXXXX
Total			13,643,715	0	9,385,883	4,257,832
Percentage			100.000%	0.000%	68.793%	31.207%
Number of Customers at		12/31/2010	319,141	0	223,040	96,101
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%
8						
Input		01-01-2011	Total	Electric	Gas North	Oregon Gas
Elec/Gas North 4-Factor						
Direct O & M Accts 580 - 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 580 - 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			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%
Average (CD AN/ID/WA)			100.000%	79.075%	20.925%	0.000%
9						

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

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12/31/2010	100.000%	0.000%	81.200%	18.800%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12/31/2010	345,660,550	233,500,090	112,160,460	
			100.000%	67.552%	32.448%	
11	Book Depreciation Percent		1,129,349	743,972	385,377	
			100.000%	65.876%	34.124%	
12	Net Gas Plant (before DFIT) Percent		355,014,438	231,543,376	123,471,062	
			100.000%	65.221%	34.779%	
13	G-PLT Net Gas General Plant Percent		35,790,394	25,247,464	10,542,930	
			100.000%	70.543%	29.457%	
14	Net Allocated Schedule M's Percent		2,765,145	1,966,348	798,797	
			100.000%	71.112%	28.888%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	5,371,810	0	5,371,810	3,661,005	0	3,661,005	1,710,805	0	1,710,805
99	4812XX	Commercial - Firm & Interruptible	2,885,617	0	2,885,617	2,010,133	0	2,010,133	875,484	0	875,484
99	4813XX	Industrial-Firm	231,951	0	231,951	138,690	0	138,690	93,261	0	93,261
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	6,498,911	0	6,498,911	4,264,124	0	4,264,124	2,234,787	0	2,234,787
99	484000	Interdepartmental Revenue	5,360	0	5,360	4,672	0	4,672	688	0	688
TOTAL SALES TO ULTIMATE CUSTOMERS			14,993,649	0	14,993,649	10,078,624	0	10,078,624	4,915,025	0	4,915,025
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	6,581,621	0	6,581,621	4,433,380	0	4,433,380	2,148,241	0	2,148,241
99	488000	Miscellaneous Service Revenues	3,087	0	3,087	1,851	0	1,851	1,236	0	1,236
99	489300	Transportation For Others	277,118	0	277,118	246,456	0	246,456	30,662	0	30,662
99	493000	Rent from Gas Property	211	0	211	211	0	211	0	0	0
4	495000	Other Gas Revenues	504,310	209	504,519	341,110	143	341,253	163,200	66	163,266
TOTAL OTHER OPERATING REVENUES			7,366,347	209	7,366,556	5,023,008	143	5,023,151	2,343,339	66	2,343,405
TOTAL GAS REVENUES			22,359,996	209	22,360,205	15,101,632	143	15,101,775	7,258,364	66	7,258,430
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	15,619,390	0	15,619,390	10,496,161	0	10,496,161	5,123,229	0	5,123,229
6	808XXX	Net Natural Gas Storage Transactions	(388,170)	0	(388,170)	(261,471)	0	(261,471)	(126,699)	0	(126,699)
6	811000	Gas Used for Products Extraction	(36,631)	0	(36,631)	(24,675)	0	(24,675)	(11,956)	0	(11,956)
10	813000	Other Gas Expenses	0	112,038	112,038	0	75,684	75,684	0	36,354	36,354
99	813010	Gas Technology Institute (GTI) Expenses	7,022	0	7,022	4,843	0	4,843	2,179	0	2,179
TOTAL PRODUCTION EXPENSES			15,201,611	112,038	15,313,649	10,214,858	75,684	10,290,542	4,986,753	36,354	5,023,107
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	439	439	0	305	305	0	134	134
1	824000	Other Expenses	0	(3,430)	(3,430)	0	(2,380)	(2,380)	0	(1,050)	(1,050)
1	837000	Other Equipment	0	11,571	11,571	0	8,030	8,030	0	3,541	3,541
TOTAL UNDERGROUND STORAGE OPER EXP			0	8,580	8,580	0	5,955	5,955	0	2,625	2,625
G-DEPX		Depreciation Expense-Underground Storage	0	52,027	52,027	0	36,107	36,107	0	15,920	15,920
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	0	0	0	0	0	0	0	0
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES			0	52,046	52,046	0	36,120	36,120	0	15,926	15,926
TOTAL UNDERGROUND STORAGE EXPENSES			0	60,626	60,626	0	42,075	42,075	0	18,551	18,551

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-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	870000	Supervision & Engineering	12,054	64,866	76,920	10,350	38,972	49,322	1,704	25,894	27,598
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	205,569	57,676	263,245	97,884	34,652	132,536	107,685	23,024	130,709
3	875000	Measuring & Reg Sta Exp-General	7,745	0	7,745	4,758	0	4,758	2,987	0	2,987
3	876000	Measuring & Reg Sta Exp-Industrial	(1,749)	0	(1,749)	(1,779)	0	(1,779)	30	0	30
3	877000	Measuring & Reg Sta Exp-City Gate	14,748	0	14,748	7,076	0	7,076	7,672	0	7,672
3	878000	Meter & House Regulator Expenses	69,926	0	69,926	54,978	0	54,978	14,948	0	14,948
3	879000	Customer Installation Expenses	172,042	7,304	179,346	98,728	4,388	103,116	73,314	2,916	76,230
3	880000	Other Expenses	57,851	65,844	123,695	41,247	39,560	80,807	16,604	26,284	42,888
3	881000	Rents	0	1,619	1,619	0	973	973	0	646	646
MAINTENANCE											
3	885000	Supervision & Engineering	23,332	955	24,287	11,454	574	12,028	11,878	381	12,259
3	887000	Mains	197,218	2,238	199,456	117,370	1,345	118,715	79,848	893	80,741
3	889000	Measuring & Reg Sta Exp-General	23,775	0	23,775	19,021	0	19,021	4,754	0	4,754
3	890000	Measuring & Reg Sta Exp-Industrial	18,607	0	18,607	2,190	0	2,190	16,417	0	16,417
3	891000	Measuring & Reg Sta Exp-City Gate	3,430	0	3,430	2,701	0	2,701	729	0	729
3	892000	Services	99,692	5,683	105,375	57,120	3,414	60,534	42,572	2,269	44,841
3	893000	Meters & House Regulators	65,465	49,368	114,833	59,512	29,661	89,173	5,953	19,707	25,660
3	894000	Other Equipment	0	7,182	7,182	0	4,315	4,315	0	2,867	2,867
TOTAL DISTRIBUTION OPERATING EXP			969,705	262,735	1,232,440	582,610	157,854	740,464	387,095	104,881	491,976
G-DEPX		Depreciation Expense-Distribution	858,860	4,129	862,989	559,618	2,781	562,399	299,242	1,348	300,590
G-OTX		Taxes Other Than FIT	688,097	0	688,097	627,346	0	627,346	60,751	0	60,751
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			1,546,957	4,129	1,551,086	1,186,964	2,781	1,189,745	359,993	1,348	361,341
TOTAL DISTRIBUTION EXPENSES			2,516,662	266,864	2,783,526	1,769,574	160,635	1,930,209	747,088	106,229	853,317
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	35,679	35,679	0	23,698	23,698	0	11,981	11,981
2	902000	Meter Reading Expenses	137,825	8,503	146,328	121,108	5,648	126,756	16,717	2,855	19,572
G-903	903XXX	Customer Records & Collection Expenses	82,037	307,705	389,742	49,567	204,381	253,948	32,470	103,324	135,794
2	904000	Uncollectible Accounts	0	148,072	148,072	0	98,351	98,351	0	49,721	49,721
2	905000	Misc Customer Accounts	0	6,591	6,591	0	4,378	4,378	0	2,213	2,213
TOTAL CUSTOMER ACCOUNTS EXPENSES			219,862	506,550	726,412	170,675	336,456	507,131	49,187	170,094	219,281
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	719,876	12,152	732,028	596,429	8,071	604,500	123,447	4,081	127,528
2	909000	Advertising	211	44,516	44,727	211	29,568	29,779	0	14,948	14,948
2	910000	Misc Customer Service & Info Exp	0	6,662	6,662	0	4,425	4,425	0	2,237	2,237
TOTAL CUSTOMER SERVICE & INFO EXP			720,087	63,330	783,417	596,640	42,064	638,704	123,447	21,266	144,713

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	3,950	3,950	0	2,624	2,624	0	1,326	1,326
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	3,950	3,950	0	2,624	2,624	0	1,326	1,326
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	12,529	651,178	663,707	9,784	446,174	455,958	2,745	205,004	207,749
4	921000	Office Supplies & Expenses	8	73,888	73,896	8	50,627	50,635	0	23,261	23,261
4	922000	Admin. Expenses Transferred - Credit	0	(2,174)	(2,174)	0	(1,490)	(1,490)	0	(684)	(684)
4	923000	Outside Services Employed	0	292,459	292,459	0	200,387	200,387	0	92,072	92,072
4	924000	Property Insurance Premium	0	22,672	22,672	0	15,534	15,534	0	7,138	7,138
4	925XXX	Injuries and Damages	276	47,117	47,393	198	32,284	32,482	78	14,833	14,911
4	926XXX	Employee Pensions and Benefits	4,630	19,816	24,446	4,630	13,578	18,208	0	6,238	6,238
4	928000	Regulatory Commission Expenses	55,097	32,813	87,910	36,997	22,483	59,480	18,100	10,330	28,430
4	930000	Miscellaneous General Expenses	4,933	26,725	31,658	3,866	18,311	22,177	1,067	8,414	9,481
4	931000	Rents	925	20,943	21,868	867	14,350	15,217	58	6,593	6,651
4	935000	Maintenance of General Plant	16,233	185,203	201,436	8,417	126,897	135,314	7,816	58,306	66,122
		TOTAL ADMIN & GEN OPERATING EXP	94,631	1,370,640	1,465,271	64,767	939,135	1,003,902	29,864	431,505	461,369
G-DEPX		Depreciation Expense-General Plant	36,890	177,444	214,334	23,885	121,581	145,466	13,005	55,863	68,868
G-AMTX		Amortization Expense - General Plant - 303000	2,244	169	2,413	1,925	116	2,041	319	53	372
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	135,964	135,964	0	93,160	93,160	0	42,804	42,804
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	169	169	0	116	116	0	53	53
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	(62,578)	0	(62,578)	(62,578)	0	(62,578)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	32,192	0	32,192	32,192	0	32,192	0	0	0
99	407335	DSIT Amortization - ID	141	0	141	0	0	0	141	0	141
99	407425	WA GRC Jackson Prairie Deferral	(56,749)	0	(56,749)	(56,749)	0	(56,749)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(47,860)	313,746	265,886	(61,325)	214,973	153,648	13,465	98,773	112,238
		TOTAL ADMIN & GENERAL EXPENSES	46,771	1,684,386	1,731,157	3,442	1,154,108	1,157,550	43,329	530,278	573,607
		TOTAL EXPENSES BEFORE FIT	18,704,993	2,697,744	21,402,737	12,755,189	1,813,646	14,568,835	5,949,804	884,098	6,833,902
		NET OPERATING INCOME BEFORE FIT			957,468			532,940			424,528
G-FIT		FEDERAL INCOME TAX			(1,705,100)			(1,069,341)			(635,759)
G-FIT		DEFERRED FEDERAL INCOME TAX			(1,065,446)			(748,035)			(317,411)
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(3,642)			(2,228)			(1,414)
		GAS NET OPERATING INCOME			3,731,656			2,352,544			1,379,112

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%		69.400%			30.600%		
G-ALL	2	Number of Customers		100.000%		66.421%			33.579%		
G-ALL	3	Direct Distribution Operating Expense		100.000%		60.081%			39.919%		
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		68.518%			31.482%		
G-ALL	6	Actual Therms Purchased		100.000%		67.360%			32.640%		
G-ALL	10	Actual Annual Throughput		100.000%		67.552%			32.448%		
G-ALL	99	Not Allocated		0.000%		0.000%			0.000%		

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended October 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	12,867,812	0	12,867,812	8,667,577	0	8,667,577	4,200,235	0	4,200,235
1	804001	Pipeline Demand Costs	1,857,317	0	1,857,317	1,288,978	0	1,288,978	568,339	0	568,339
1	804002	Transport Variable Charges	8,869	0	8,869	6,155	0	6,155	2,714	0	2,714
6	804010	Gas Costs - Fixed Hedge	(438,364)	0	(438,364)	(295,282)	0	(295,282)	(143,082)	0	(143,082)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	9,190	0	9,190	6,190	0	6,190	3,000	0	3,000
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	95,481	0	95,481	64,316	0	64,316	31,165	0	31,165
6	804700	Gas Costs - Offsystem Bookout	386,305	0	386,305	260,215	0	260,215	126,090	0	126,090
6	804711	Gas Costs - Offsystem Bookout Offset	(386,305)	0	(386,305)	(260,215)	0	(260,215)	(126,090)	0	(126,090)
6	804730	Gas Costs - Intracompany LDC Gas	1,103,457	0	1,103,457	743,289	0	743,289	360,168	0	360,168
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(1,025,287)	0	(1,025,287)	(830,486)	0	(830,486)	(194,801)	0	(194,801)
99	805120	Gas Expense - Rate Deferrals	1,140,915	0	1,140,915	845,424	0	845,424	295,491	0	295,491
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0	0	0	0
		TOTAL PURCHASED GAS COSTS	15,619,390	0	15,619,390	10,496,161	0	10,496,161	5,123,229	0	5,123,229

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	6	Actual Therms Purchased	100.000%	67.360%	32.640%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 903
 For Month Ended October 31, 2011
 Average of Monthly Averages Basis

Report ID:
G-903-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	82,037	307,705	389,742	49,567	204,381	253,948	32,470	103,324	135,794
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			82,037	307,705	389,742	49,567	204,381	253,948	32,470	103,324	135,794

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.421%	33.579%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.221%	34.779%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
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	908000	Customer Assistance Expense	20,183	12,152	32,335	13,000	8,071	21,071	7,183	4,081	11,264
99	908600	Customer Service & Info Expense	339,317	0	339,317	230,457	0	230,457	108,860	0	108,860
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	360,376	0	360,376	352,972	0	352,972	7,404	0	7,404
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			719,876	12,152	732,028	596,429	8,071	604,500	123,447	4,081	127,528

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.421%	33.579%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended October 31, 2011 Average of Monthly Averages Basis	

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 Cost of Debt		2.976%	3.063%
	Total Weighted Cost		2.976%	3.063%
G-APL	Net Rate Base	323,999,828	211,317,113	112,682,715
	Interest Deduction for FIT Calculation	9,740,269	6,288,797	3,451,472
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-1A
FEDERAL INCOME TAXES--GAS	
For Month Ended October 31, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	22,360,205	15,101,775	7,258,430
G-OPS	Operating & Maintenance Expense	19,533,719	13,189,322	6,344,397
G-OPS	Book Deprec/Amort and Reg Amortizations	1,180,921	752,167	428,754
G-OTX	Taxes Other than FIT	688,097	627,346	60,751
	Net Operating Income Before FIT	957,468	532,940	424,528
G-INT	Less: Interest Expense	9,740,269	6,288,797	3,451,472
G-SCM	Add: Schedule M Adjustments	3,911,087	2,700,596	1,210,491
	Taxable Net Operating Income	(4,871,714)	(3,055,261)	(1,816,453)
	Tax Rate	35%	35%	35%
	Total Federal Income Tax	(1,705,100)	(1,069,341)	(635,759)
G-DTE	Deferred FIT	(1,065,446)	(748,035)	(317,411)
99	411400 Amortized Investment Tax Credit	(3,642)	(2,228)	(1,414)
	Total FIT/Deferred FIT & ITC	(2,774,188)	(1,819,604)	(954,584)

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-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
G-DEPX/AMTX		Book Depreciation & Amortization	897,994	369,921	1,267,915	585,428	253,874	839,302	312,566	116,047	428,613
12	997001	Contributions In Aid of Construction	0	128,253	128,253	0	83,648	83,648	0	44,605	44,605
2	997002	Injuries and Damages	0	(50,001)	(50,001)	0	(33,211)	(33,211)	0	(16,790)	(16,790)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	69,211	69,211	0	47,422	47,422	0	21,789	21,789
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	58,879	0	58,879	(41,811)	0	(41,811)	100,690	0	100,690
4	997015	Airplane Lease Payments	0	8,249	8,249	0	5,652	5,652	0	2,597	2,597
12	997016	1992 Redemptions	0	31,457	31,457	0	20,517	20,517	0	10,940	10,940
4	997020	FAS87 Current Pension Accrual	0	3,258,572	3,258,572	0	2,232,708	2,232,708	0	1,025,864	1,025,864
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	(30,612)	0	(30,612)	(30,612)	0	(30,612)	0	0	0
12	997032	Interest Rate Swaps	0	14,276	14,276	0	9,311	9,311	0	4,965	4,965
99	997033	DSM Tariff Rider	(145,465)	0	(145,465)	(136,359)	0	(136,359)	(9,106)	0	(9,106)
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	(2,406,437)	(2,406,437)	0	(1,585,264)	(1,585,264)	0	(821,173)	(821,173)
1	997055	Deferred Gas Exchange	0	1,500,000	1,500,000	0	1,041,000	1,041,000	0	459,000	459,000
4	997062	Gain on Sale of Office Building	0	(5,447)	(5,447)	0	(3,732)	(3,732)	0	(1,715)	(1,715)
99	997065	Amortization of Unbilled Revenue Add-Ins	369,344	0	369,344	352,972	0	352,972	16,372	0	16,372
99	997073	DSIT Amortization - ID	(8,827)	0	(8,827)	0	0	0	(8,827)	0	(8,827)
11	997080	Book Transportation Depreciation	0	0	0	0	0	0	0	0	0
4	997081	Deferred Compensation	0	(195,827)	(195,827)	0	(134,177)	(134,177)	0	(61,650)	(61,650)
4	997082	Meal Disallowances	0	11,185	11,185	0	7,664	7,664	0	3,521	3,521
4	997083	Paid Time Off	0	(6,687)	(6,687)	0	(4,582)	(4,582)	0	(2,105)	(2,105)
2	997084	Customer Uncollectibles	0	38,419	38,419	0	25,518	25,518	0	12,901	12,901
TOTAL SCHEDULE M ADJUSTMENTS			1,145,943	2,765,144	3,911,087	734,248	1,966,348	2,700,596	411,695	798,796	1,210,491

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.421%	33.579%
G-ALL	3	Direct Distribution Operating Expense	100.000%	60.081%	39.919%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	67.360%	32.640%
G-ALL	11	Book Depreciation	100.000%	65.876%	34.124%
G-ALL	12	Net Gas Plant (before DFTT)	100.000%	65.221%	34.779%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS			Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS			
For Month Ended October 31, 2011 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	(1,055,504)	(750,590)	(304,914)
99	410100	Deferred Federal Income Tax Exp	42,488	71,453	(28,965)
		SUBTOTAL	(1,013,016)	(679,137)	(333,879)
14	411100	Deferred Federal Income Tax Expense - Allocated	76,840	54,642	22,198
99	411100	Deferred Federal Income Tax Exp	(129,270)	(123,540)	(5,730)
		SUBTOTAL	(52,430)	(68,898)	16,468
		Total Deferred Federal Income Tax Expense	(1,065,446)	(748,035)	(317,411)

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	71.112%	28.888%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX		G-OTX-1A
For Month Ended October 31, 2011		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
16	408190	R&P Property Tax - Storage	0	0	0	0	0	0	0	0	0
		TOTAL UNDERGROUND STORAGE TAX	0	0	0	0	0	0	0	0	0
		DISTRIBUTION									
99	408110	State Excise Tax	232,581	0	232,581	232,581	0	232,581	0	0	0
99	408120	Municipal Occupation & License Tax	252,438	0	252,438	209,265	0	209,265	43,173	0	43,173
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	237,667	0	237,667	185,500	0	185,500	52,167	0	52,167
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	(34,589)	0	(34,589)	0	0	0	(34,589)	0	(34,589)
		TOTAL DISTRIBUTION TAX	688,097	0	688,097	627,346	0	627,346	60,751	0	60,751
		TOTAL TAXES OTHER THAN FIT	688,097	0	688,097	627,346	0	627,346	60,751	0	60,751

ALLOCATION RATIOS:

G-ALL	16	JP Factor	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-1A
For Month Ended October 31, 2011		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,133,431	40,607	1,174,038	964,981	27,823	992,804	168,450	12,784	181,234
4	3031XX	Misc Intangible IT Plant (3031XX)	0	8,965,491	8,965,491	0	6,142,975	6,142,975	0	2,822,516	2,822,516
4		TOTAL INTANGIBLE PLANT	1,133,431	9,006,098	10,139,529	964,981	6,170,798	7,135,779	168,450	2,835,300	3,003,750
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,806	466,806	0	323,963	323,963	0	142,843	142,843
1	351XXX	Structures & Improvements	0	1,317,824	1,317,824	0	914,570	914,570	0	403,254	403,254
1	352XXX	Wells	0	18,517,893	18,517,893	0	12,851,418	12,851,418	0	5,666,475	5,666,475
1	353000	Lines	0	1,044,477	1,044,477	0	724,867	724,867	0	319,610	319,610
1	354000	Compressor Station Equipment	0	11,421,947	11,421,947	0	7,926,831	7,926,831	0	3,495,116	3,495,116
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	120,606	120,606	0	53,178	53,178
1	356000	Purification Equipment	0	407,618	407,618	0	282,887	282,887	0	124,731	124,731
1	357000	Other Equipment	0	1,474,134	1,474,134	0	1,023,049	1,023,049	0	451,085	451,085
		TOTAL UNDERGROUND STORAGE PLANT	0	34,824,483	34,824,483	0	24,168,191	24,168,191	0	10,656,292	10,656,292
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	89,013	0	89,013	64,343	0	64,343	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	780,721	22,254	802,975	513,274	14,990	528,264	267,447	7,264	274,711
6	376000	Mains	217,624,099	2,512,521	220,136,620	139,437,986	1,692,434	141,130,420	78,186,113	820,087	79,006,200
6	378000	Measuring & Reg Station Equip-General	5,137,507	57,440	5,194,947	3,127,698	38,692	3,166,390	2,009,809	18,748	2,028,557
6	379000	Measuring & Reg Station Equip-City Gate	5,880,605	60,968	5,941,573	1,735,864	41,068	1,776,932	4,144,741	19,900	4,164,641
6	380000	Services	142,390,179	0	142,390,179	95,178,150	0	95,178,150	47,212,029	0	47,212,029
6	381000	Meters	61,980,401	0	61,980,401	41,385,263	0	41,385,263	20,595,138	0	20,595,138
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,811,723	0	2,811,723	2,195,179	0	2,195,179	616,544	0	616,544
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	436,758,481	2,653,183	439,411,664	283,638,855	1,787,184	285,426,039	153,119,626	865,999	153,985,625

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

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		GENERAL PLANT									
4	389XXX	Land & Land Rights	667,150	829,580	1,496,730	575,661	568,412	1,144,073	91,489	261,168	352,657
4	390XXX	Structures & Improvements	4,232,220	11,584,646	15,816,866	3,245,208	7,937,568	11,182,776	987,012	3,647,078	4,634,090
4	391XXX	Office Furniture & Equipment	0	8,700,104	8,700,104	0	5,961,137	5,961,137	0	2,738,967	2,738,967
4	392XXX	Transportation Equipment	5,993,205	1,507,483	7,500,688	4,374,159	1,032,897	5,407,056	1,619,046	474,586	2,093,632
4	393000	Stores Equipment	155,248	274,014	429,262	114,659	187,749	302,408	40,589	86,265	126,854
4	394000	Tools, Shop & Garage Equipment	1,471,022	2,299,812	3,770,834	1,023,600	1,575,785	2,599,385	447,422	724,027	1,171,449
4	395000	Laboratory Equipment	105,765	303,853	409,618	79,769	208,194	287,963	25,996	95,659	121,655
4	396XXX	Power Operated Equipment	4,014,892	788,555	4,803,447	3,100,390	540,302	3,640,692	914,502	248,253	1,162,755
4	397XXX	Communications Equipment	1,720,441	4,282,729	6,003,170	544,858	2,934,440	3,479,298	1,175,583	1,348,289	2,523,872
4	398000	Miscellaneous Equipment	236	81,100	81,336	101	55,568	55,669	135	25,532	25,667
		TOTAL GENERAL PLANT	18,360,179	30,651,876	49,012,055	13,058,405	21,002,052	34,060,457	5,301,774	9,649,824	14,951,598
		TOTAL PLANT IN SERVICE	456,252,091	77,135,640	533,387,731	297,662,241	53,128,225	350,790,466	158,589,850	24,007,415	182,597,265
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	11,838,997	11,838,997	0	8,216,264	8,216,264	0	3,622,733	3,622,733
G-ADEP		Distribution Plant	147,216,015	1,415,941	148,631,956	98,058,253	953,778	99,012,031	49,157,762	462,163	49,619,925
G-ADEP		General Plant	5,084,098	8,109,496	13,193,594	3,236,813	5,556,464	8,793,277	1,847,285	2,553,032	4,400,317
		TOTAL ACCUMULATED DEPRECIATION	152,300,113	21,364,434	173,664,547	101,295,066	14,726,506	116,021,572	51,005,047	6,637,928	57,642,975
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	110,569	7,614	118,183	72,347	5,217	77,564	38,222	2,397	40,619
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	4,323,360	4,323,360	0	2,962,280	2,962,280	0	1,361,080	1,361,080
G-AAAMT		Underground Storage	0	239,130	239,130	0	165,956	165,956	0	73,174	73,174
G-AAAMT		General Plant - 390200, 396200	4,555	23,512	28,067	3,606	16,110	19,716	949	7,402	8,351
		TOTAL ACCUMULATED AMORTIZATION	115,124	4,593,616	4,708,740	75,953	3,149,563	3,225,516	39,171	1,444,053	1,483,224
		TOTAL ACCUMULATED DEPR/AMORT	152,415,237	25,958,050	178,373,287	101,371,019	17,876,069	119,247,088	51,044,218	8,081,981	59,126,199
		NET GAS UTILITY PLANT before DFIT	303,836,854	51,177,590	355,014,444	196,291,222	35,252,156	231,543,378	107,545,632	15,925,434	123,471,066
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(58,899,621)	(58,899,621)	0	(38,414,922)	(38,414,922)	0	(20,484,699)	(20,484,699)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(5,429,032)	(5,429,032)	0	(3,707,314)	(3,707,314)	0	(1,721,718)	(1,721,718)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,344,495)	(1,344,495)	0	(876,893)	(876,893)	0	(467,602)	(467,602)
		TOTAL ACCUMULATED DFIT	0	(65,673,148)	(65,673,148)	0	(42,999,129)	(42,999,129)	0	(22,674,019)	(22,674,019)
		NET GAS UTILITY PLANT	303,836,854	(14,495,558)	289,341,296	196,291,222	(7,746,973)	188,544,249	107,545,632	(6,748,585)	100,797,047
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.400%			30.600%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			68.518%			31.482%	
G-ALL	6	Actual Therms Purchased		100.000%			67.360%			32.640%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			65.221%			34.779%	

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended October 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	303,836,854	(14,495,558)	289,341,296	196,291,222	(7,746,973)	188,544,249	107,545,632	(6,748,585)	100,797,047
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	(13,618)	(13,618)	0	(9,331)	(9,331)	0	(4,287)	(4,287)
4	190850	DFIT - Gain on Sale of General Office Bldg	0	4,791	4,791	0	3,283	3,283	0	1,508	1,508
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,977,358	3,977,358	0	1,753,706	1,753,706
1	164100	Gas Inventory--Jackson Prairie	0	28,621,999	28,621,999	0	19,863,667	19,863,667	0	8,758,332	8,758,332
4	252000	Customer Advances	(87,242)	38	(87,204)	(21,182)	26	(21,156)	(66,060)	12	(66,048)
99	235199	Customer Deposits	(1,040,957)	0	(1,040,957)	(1,040,957)	0	(1,040,957)	0	0	0
C-WKC		Working Capital	0	1,442,457	1,442,457	0	0	0	0	1,442,457	1,442,457
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(1,128,199)	35,786,731	34,658,532	(1,062,139)	23,835,003	22,772,864	(66,060)	11,951,728	11,885,668
		NET RATE BASE	302,708,655	21,291,173	323,999,828	195,229,083	16,088,030	211,317,113	107,479,572	5,203,143	112,682,715

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.518%	31.482%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended October 31, 2011	
Average of Monthly Averages Basis	

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	887,713	887,713												
Hydro (ED-AN)	730,514	730,514												
Other (ED-AN)	688,616	688,616												
Total Electric Production	2,306,843	2,306,843												
Electric Transmission														
ED-AN	865,519	865,519												
Total Electric Transmission	865,519	865,519												
Electric Distribution														
ED-ID	892,935	892,935												
ED-WA	1,661,716	1,661,716												
Total Electric Distribution	2,554,651	2,554,651												
Gas Underground Storage														
1 GD-AN	52,027		52,027			52,027	52,027		36,107	36,107		15,920	15,920	
GD-OR	9,338			9,338										
Total Gas Underground Storage	61,365		52,027	9,338		52,027	52,027		36,107	36,107		15,920	15,920	
Gas Distribution														
6 GD-AN	4,129		4,129			4,129	4,129		2,781	2,781		1,348	1,348	
GD-ID	299,242		299,242		299,242	299,242	299,242				299,242		299,242	
GD-WA	559,618		559,618		559,618	559,618	559,618	559,618						
GD-OR	307,653			307,653										
Total Gas Distribution	1,170,642		862,989	307,653		858,860	4,129	862,989	559,618	2,781	562,399	299,242	1,348	300,590
General Plant														
ED-AN	213,257	213,257												
ED-ID	21,028	21,028												
ED-WA	58,657	58,657												
7,4 CD-AA	818,634	592,551	159,446	66,637		159,446	159,446		109,249	109,249		50,197	50,197	
9,4 CD-AN	30,487	24,108	6,379			6,379	6,379		4,371	4,371		2,008	2,008	
9 CD-ID	34,847	27,555	7,292		7,292	7,292	7,292				7,292		7,292	
9 CD-WA	14,494	11,461	3,033		3,033	3,033	3,033	3,033			3,033			
8,4 GD-AA	12,466		8,798	3,668		8,798	8,798		6,028	6,028		2,770	2,770	
4 GD-AN	2,821	2,821				2,821	2,821		1,933	1,933		888	888	
GD-ID	5,713		5,713		5,713	5,713	5,713				5,713		5,713	
GD-WA	20,852		20,852		20,852	20,852	20,852	20,852			20,852			
GD-OR	21,385			21,385										
Total General Plant	1,254,641	948,617	214,334	91,690		36,890	177,444	214,334	23,885	121,581	145,466	13,005	55,863	68,868
Total Depreciation Expense	8,213,661	6,675,630	1,129,350	408,681		895,750	233,600	1,129,350	583,503	160,469	743,972	312,247	73,131	385,378

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%	1	System Contract Demand	30.600%
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4	Jurisdictional 4-Factor Ratio	31.482%
9	Elec/Gas North 4-Factor	79.075%	20.925%	0.000%	6	Actual Therms Purchased	32.640%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,117	76,117												
Misc Intangible Plt (303000)	ED-AN	7,166	7,166												
Total Production/Transmission		83,283	83,283												
Distribution															
Franchises (302000)	ED-WA	1,937	1,937												
Misc Intangible Plt (303000)	ED-WA	232	232												
Total Distribution		2,169	2,169												
General Plant - 303000															
9,4	CD-AN	809	640	169		169	169		116	116		53	53		
	GD-ID	319		319	319		319				319		319		
	GD-WA	1,925		1,925	1,925		1,925	1,925		1,925					
	GD-OR	648		648											
Total General Plant - 303000		3,701	640	2,413	648	2,244	169	2,413	1,925	116	2,041	319	53	372	
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	612,396	443,270	119,277	49,849		119,277	119,277		81,726	81,726		37,551	37,551	
	ED-AN	17,313	17,313												
	ED-WA	16,169	16,169												
8,4	GD-AA	23,372		16,495	6,877		16,495	16,495		11,302	11,302		5,193	5,193	
4	GD-AN	192		192			192	192		132	132		60	60	
	GD-OR	795		795											
Total Miscellaneous IT Intangible Plant - 3031XX		670,237	476,752	135,964	57,521		135,964	135,964		93,160	93,160		42,804	42,804	
Gas Underground Storage															
1	GD-AN	19		19			19	19		13	13		6	6	
Total Gas Underground Storage		19		19			19	19		13	13		6	6	
General Plant - 390200, 396200															
7,4	CD-AA	871	631	169	71		169	169		116	116		53	53	
4	ED-AN	0	0												
	GD-OR	403		403											
Total General Plant - 390200, 396200		1,274	631	169	474		169	169		116	116		53	53	
Total Amortization Expense		760,683	563,475	138,565	58,643		2,244	136,321	138,565	1,925	93,405	95,330	319	42,916	43,235

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	System Contract Demand	69.400%	30.600%
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4	Jurisdictional 4-Factor Ratio	68.518%	31.482%
9	Elec/Gas North 4-Factor	79.075%	20.925%	0.000%				

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended October 31, 2011	
Average of Monthly Averages Basis	

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	269,284,902	269,284,902											
	Hydro (ED-AN)	105,502,752	105,502,752											
	Other (ED-AN)	69,996,243	69,996,243											
Total Electric Production		444,783,897	444,783,897											
Electric Transmission														
	ED-AN	172,587,600	172,587,600											
Total Electric Transmission		172,587,600	172,587,600											
Electric Distribution														
	ED-ID	132,203,431	132,203,431											
	ED-WA	212,352,919	212,352,919											
Total Electric Distribution		344,556,350	344,556,350											
Gas Underground Storage														
	1 GD-AN	11,838,997	11,838,997			11,838,997	11,838,997		8,216,264	8,216,264		3,622,733	3,622,733	
	GD-OR	273,071		273,071										
Total Gas Underground Storage		12,112,068	11,838,997	273,071		11,838,997	11,838,997		8,216,264	8,216,264		3,622,733	3,622,733	
Gas Distribution														
	6 GD-AN	1,415,941	1,415,941			1,415,941	1,415,941		953,778	953,778		462,163	462,163	
	GD-ID	49,157,762	49,157,762		49,157,762	49,157,762	49,157,762				49,157,762		49,157,762	
	GD-WA	98,058,253	98,058,253		98,058,253	98,058,253	98,058,253	98,058,253			98,058,253			
	GD-OR	85,374,215		85,374,215										
Total Gas Distribution		234,006,171	148,631,956	85,374,215	147,216,015	1,415,941	148,631,956	98,058,253	953,778	99,012,031	49,157,762	462,163	49,619,925	
General Plant														
	ED-AN	31,792,686	31,792,686											
	ED-ID	5,964,806	5,964,806											
	ED-WA	9,888,973	9,888,973											
	7.4 CD-AA	21,586,820	15,625,188	4,204,465	1,757,167	4,204,465	4,204,465		2,880,815	2,880,815		1,323,650	1,323,650	
	9.4 CD-AN	10,733,207	8,487,283	2,245,924		2,245,924	2,245,924		1,538,862	1,538,862		707,062	707,062	
	9 CD-ID	4,190,120	3,313,337	876,783		876,783	876,783				876,783		876,783	
	9 CD-WA	2,284,706	1,806,631	478,075		478,075	478,075	478,075		478,075				
	8.4 GD-AA	1,117,379	788,590	328,789		788,590	788,590		540,326	540,326		248,264	248,264	
	4 GD-AN	870,517	870,517			870,517	870,517		596,461	596,461		274,056	274,056	
	GD-ID	970,502	970,502			970,502	970,502				970,502		970,502	
	GD-WA	2,758,738	2,758,738			2,758,738	2,758,738	2,758,738		2,758,738				
	GD-OR	3,330,799		3,330,799										
Total General Plant		95,489,253	76,878,904	13,193,594	5,416,755	5,084,098	8,109,496	13,193,594	3,236,813	5,556,464	8,793,277	1,847,285	2,553,032	4,400,317
Total Accumulated Depreciation		1,303,535,339	1,038,806,751	173,664,547	91,064,041	152,300,113	21,364,434	173,664,547	101,295,066	14,726,506	116,021,572	51,005,047	6,637,928	57,642,975

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%	1 System Contract Demand	69.400%	30.600%
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4 Jurisdictional 4-Factor Ratio	68.518%	31.482%
9	Elec/Gas North 4-Factor	79.075%	20.925%	0.000%	6 Actual Therms Purchased	67.360%	32.640%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000)	ED-AN	5,359,202	5,359,202										
Misc Intangible Plt (303000)	ED-AN	498,370	498,370										
Total Production/Transmission		5,857,572	5,857,572										
Distribution													
Franchises (302000)	ED-WA	43,767	43,767										
Misc Intangible Plt (303000)	ED-WA	18,915	18,915										
Total Distribution		62,682	62,682										
General Plant - 303000													
9,4	CD-AN	36,386	28,772	7,614		7,614	7,614		5,217	5,217		2,397	2,397
	GD-ID	38,222		38,222			38,222					38,222	38,222
	GD-WA	72,347		72,347			72,347		72,347	72,347			
	GD-OR	39,299			39,299								
Total General Plant - 303000		186,254	28,772	118,183	39,299		110,569	7,614	118,183	72,347	5,217	38,222	40,619
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	20,539,440	14,867,063	4,000,467	1,671,910		4,000,467	4,000,467		2,741,040	2,741,040		1,259,427
	ED-AN	707,125	707,125										
	ED-WA	102,077	102,077										
8,4	GD-AA	439,905		310,463	129,442		310,463	310,463		212,723	212,723		97,740
4	GD-AN	12,430		12,430			12,430	12,430		8,517	8,517		3,913
	GD-OR	40,682			40,682								
Total Miscellaneous IT Intangible Plant - 3031XX		21,841,659	15,676,265	4,323,360	1,842,034		4,323,360	4,323,360		2,962,280	2,962,280		1,361,080
Gas Underground Storage													
1	GD-AN	239,130		239,130			239,130	239,130		165,956	165,956		73,174
Total Gas Underground Storage		239,130		239,130			239,130	239,130		165,956	165,956		73,174
General Plant - 390200, 396200													
7,4	CD-AA	120,717	87,379	23,512	9,826		23,512	23,512		16,110	16,110		7,402
9	CD-ID	4,537	3,588	949			949	949				949	949
9	CD-WA	8,332	6,589	1,743			1,743	1,743		1,743	1,743		
4	ED-AN	432	432										
	ED-WA	110,678	110,678										
	GD-WA	1,863		1,863			1,863	1,863		1,863	1,863		
	GD-OR	43,849			43,849								
Total General Plant - 390200, 396200		290,408	208,666	28,067	53,675		4,555	23,512	28,067	3,606	16,110	949	8,351
Total Accumulated Amortization		28,477,705	21,833,957	4,708,740	1,935,008		115,124	4,593,616	4,708,740	75,953	3,149,563	3,225,516	39,171

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South		System Contract Demand	Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%	1		69.400%		30.600%
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4	Jurisdictional 4-Factor Ratio	68.518%		31.482%
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

Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	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
		TOTAL ACCOUNT	6,479,140	372,214	707,803	3,109,675	4,189,692	575,660	91,489	829,580	1,496,729	472,075	320,644	792,719
	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
		TOTAL ACCOUNT	80,317,354	5,664,963	5,327,902	45,843,786	56,836,651	3,245,208	987,012	11,584,646	15,816,866	3,285,536	4,378,301	7,663,837
	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
		TOTAL ACCOUNT	46,839,079	986,937	0	33,516,297	34,503,234	0	0	8,700,104	8,700,104	0	3,635,741	3,635,741
	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
		TOTAL ACCOUNT	29,385,096	8,212,308	3,304,307	7,879,597	19,396,212	4,374,159	1,619,045	1,507,482	7,500,686	2,445,073	43,125	2,488,198

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

AVISTA UTILITIES

Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	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

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

AVISTA UTILITIES

Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	34,636,810	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
	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
		TOTAL ACCOUNT	68,374,198	6,376,951	5,728,692	48,186,654	60,292,297	544,858	1,175,583	4,282,730	6,003,171	934,766	1,143,964	2,078,730
	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
		TOTAL ACCOUNT	432,723	383	2,809	312,420	315,612	101	135	81,100	81,336	2,367	33,408	35,775
		TOTAL GENERAL PLANT	290,567,187	40,003,175	24,424,358	158,336,902	222,764,435	13,058,403	5,301,773	30,651,876	49,012,052	8,376,369	10,414,331	18,790,700

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	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:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
G-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 October 31, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(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
		Total	<u>(27,738,828)</u>	<u>(20,199,929)</u>	<u>(5,429,031)</u>	<u>(2,109,868)</u>

ALLOCATION RATIOS:

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

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

Report ID:
C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		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	
TOTAL			18,188,000	9,089,692	27,277,692	18,188,000	7,647,235	25,835,235	0	1,442,457	