

RESULTS OF OPERATIONS			Report ID: G-ROR-1A
GAS RATE OF RETURN			
For Month Ended April 30, 2012 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	985,673	588,567	397,106
		Adjustments			
		Adjusted Gas Net Operating Income	985,673	588,567	397,106
G-APL		Gas Net Adjusted Rate Base	308,491,676	202,051,372	106,440,304
		RATE OF RETURN	0.320%	0.291%	0.373%

RESULTS OF OPERATIONS			Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES			
For Month Ended April 30, 2012 Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2011	100.000%	69.580%	30.420%
2	Input	Number of Customers Percent	04-30-2012	224,597 100.000%	149,173 66.418%	75,424 33.582%
3	G-OPS	Direct Distribution Operating Expense Percent		721,040 100.000%	496,882 68.912%	224,158 31.088%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct Expenses Accounts 798 - 894		4,111,478	2,773,192	1,338,286
		Direct Expenses Accounts 901 - 935		14,127,845	10,042,316	4,085,529
		Total		18,239,323	12,815,508	5,423,815
		Percentage		100.000%	70.263%	29.737%
		Direct Labor				
		Amount: Accounts 798 - 894		6,075,404	3,914,087	2,161,317
		Amount: Accounts 901 - 935		2,672,735	2,070,415	602,320
		Total		8,748,139	5,984,502	2,763,637
		Percentage		100.000%	68.409%	31.591%
		Total Number of Customers		224,556	149,161	75,395
		Percentage		100.000%	66.425%	33.575%
		Total Direct Plant		308,463,462	201,271,418	107,192,044
		Percentage		100.000%	65.250%	34.750%
4		Total Four Factor Allocators Percent		400.000% 100.000%	270.346% 67.587%	129.654% 32.413%

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended April 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	04-30-2012	18,085,726 100.000%	12,569,579 69.500%	5,516,147 30.500%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
		Direct Expenses Accts 500 - 894		66,341,282	58,626,203	5,247,466	2,467,613
		Direct Expenses Accts 901 - 935		58,793,117	39,254,919	16,142,401	3,395,797
		Direct Expenses Accts 901 - 905 Utility 9 Only		1,408,245	867,690	540,555	XXXXXX
		Adjustments		0			
		Total		126,542,644	98,748,812	21,930,422	5,863,410
		Percentage		100.000%	78.036%	17.330%	4.634%
		Direct Labor Accts 500 - 894		54,372,404	43,317,908	7,642,727	3,411,769
		Direct Labor Accts 901 - 935		4,295,024	3,049,259	223,754	1,022,011
		Direct Labor Accts 901 - 905 Utility 9 Only		5,547,864	3,418,316	2,129,548	XXXXXX
		Total		64,215,292	49,785,483	9,996,029	4,433,780
		Percentage		100.000%	77.529%	15.566%	6.905%
		Number of Customers at		681,193	360,451	224,556	96,186
		Percentage		100.000%	52.915%	32.965%	14.120%
		Net Direct Plant		2,469,357,528	1,967,998,952	338,164,005	163,194,571
		Percentage		100.000%	79.697%	13.694%	6.609%
7		Total Percentages		400.000%	288.177%	79.555%	32.268%
		Average (CD AA)		100.000%	72.044%	19.889%	8.067%

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended April 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
	Direct Expenses Accts 580 - 894		7,715,079	0	5,247,466	2,467,613
	Direct Expenses Accts 901 - 935		19,538,198	0	16,142,401	3,395,797
	Direct Expenses Accts 901 - 905 Utility 9 Only		540,555	0	540,555	XXXXXX
	Total		27,793,832	0	21,930,422	5,863,410
	Percentage		100.000%	0.000%	78.904%	21.096%
	Direct Labor Accts 580 - 894		11,054,496	0	7,642,727	3,411,769
	Direct Labor Accts 901 - 935		1,245,765	0	223,754	1,022,011
	Direct Labor Accts 901 - 905 Utility 9 Only		2,129,548	0	2,129,548	XXXXXX
	Total		14,429,809	0	9,996,029	4,433,780
	Percentage		100.000%	0.000%	69.273%	30.727%
	Number of Customers at		320,742	0	224,556	96,186
	Percentage		100.000%	0.000%	70.011%	29.989%
	Net Direct Plant		494,275,971	0	331,833,422	162,442,549
	Percentage		100.000%	0.000%	67.135%	32.865%
	Total Percentages		400.000%	0.000%	285.324%	114.676%
8	Average (GD AA)		100.000%	0.000%	71.331%	28.669%
	Input	01-01-2012	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct Expenses Accts 580 - 894		63,873,669	58,626,203	5,247,466	0
	Direct Expenses Accts 901 - 935		55,397,320	39,254,919	16,142,401	0
	Adjustments		0	0	0	0
	Total		119,270,989	97,881,122	21,389,867	0
	Percentage		100.000%	82.066%	17.934%	0.000%
	Direct Labor Accts 580 - 894		50,960,635	43,317,908	7,642,727	0
	Direct Labor Accts 901 - 935		3,273,013	3,049,259	223,754	0
	Total		54,233,648	46,367,167	7,866,481	0
	Percentage		100.000%	85.495%	14.505%	0.000%
	Number of Customers at		585,007	360,451	224,556	0
	Percentage		100.000%	61.615%	38.385%	0.000%
	Net Direct Plant		2,283,393,565	1,951,560,143	331,833,422	0
	Percentage		100.000%	85.468%	14.532%	0.000%
	Total Percentages		400.000%	314.644%	85.356%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.661%	21.339%	0.000%

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended April 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2010	100.000%	0.000%	80.500%	19.500%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2011	378,337,806	254,537,052	123,800,754	
			100.000%	67.278%	32.722%	
11	Book Depreciation Percent		1,164,142	768,463	395,679	
			100.000%	66.011%	33.989%	
12	Net Gas Plant (before DFIT) Percent		365,034,098	240,265,703	124,768,395	
			100.000%	65.820%	34.180%	
13	G-PLT Net Gas General Plant Percent		39,258,856	27,475,513	11,783,343	
			100.000%	69.986%	30.014%	
14	Net Allocated Schedule M's Percent		-1,677,180	-1,110,950	-566,230	
			100.000%	66.239%	33.761%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended April 30, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	14,924,441	0	14,924,441	10,418,644	0	10,418,644	4,505,797	0	4,505,797
99	4812XX	Commercial - Firm & Interruptible	7,373,925	0	7,373,925	5,243,846	0	5,243,846	2,130,079	0	2,130,079
99	4813XX	Industrial-Firm	258,359	0	258,359	122,976	0	122,976	135,383	0	135,383
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	36,723	0	36,723	33,052	0	33,052	3,671	0	3,671
99	499XXX	Unbilled Revenue	(7,462,050)	0	(7,462,050)	(5,304,822)	0	(5,304,822)	(2,157,228)	0	(2,157,228)
		TOTAL SALES TO ULTIMATE CUSTOMERS	15,131,398	0	15,131,398	10,513,696	0	10,513,696	4,617,702	0	4,617,702
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	3,802,767	0	3,802,767	2,642,923	0	2,642,923	1,159,844	0	1,159,844
99	488000	Miscellaneous Service Revenues	2,697	0	2,697	1,637	0	1,637	1,060	0	1,060
99	489300	Transportation For Others	416,444	0	416,444	386,456	0	386,456	29,988	0	29,988
99	493000	Rent from Gas Property	230	0	230	230	0	230	0	0	0
4	495000	Other Gas Revenues	504,325	23,142	527,467	351,825	15,641	367,466	152,500	7,501	160,001
		TOTAL OTHER OPERATING REVENUES	4,726,463	23,142	4,749,605	3,383,071	15,641	3,398,712	1,343,392	7,501	1,350,893
		TOTAL GAS REVENUES	19,857,861	23,142	19,881,003	13,896,767	15,641	13,912,408	5,961,094	7,501	5,968,595
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	12,572,294	0	12,572,294	8,715,069	0	8,715,069	3,857,225	0	3,857,225
6	808XXX	Net Natural Gas Storage Transactions	(895,383)	0	(895,383)	(622,291)	0	(622,291)	(273,092)	0	(273,092)
6	811000	Gas Used for Products Extraction	(92,719)	0	(92,719)	(64,440)	0	(64,440)	(28,279)	0	(28,279)
10	813000	Other Gas Expenses	0	132,669	132,669	0	89,257	89,257	0	43,412	43,412
99	813010	Gas Technology Institute (GTI) Expenses	7,091	0	7,091	5,065	0	5,065	2,026	0	2,026
		TOTAL PRODUCTION EXPENSES	11,591,283	132,669	11,723,952	8,033,403	89,257	8,122,660	3,557,880	43,412	3,601,292
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	262	262	0	182	182	0	80	80
1	824000	Other Expenses	0	44,594	44,594	0	31,029	31,029	0	13,565	13,565
1	837000	Other Equipment	0	52,095	52,095	0	36,248	36,248	0	15,847	15,847
		TOTAL UNDERGROUND STORAGE OPER EXP	0	96,951	96,951	0	67,459	67,459	0	29,492	29,492
G-DEPX		Depreciation Expense-Underground Storage	0	52,014	52,014	0	36,191	36,191	0	15,823	15,823
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	2,304	2,304	0	1,603	1,603	0	701	701
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	54,337	54,337	0	37,807	37,807	0	16,530	16,530
		TOTAL UNDERGROUND STORAGE EXPENSES	0	151,288	151,288	0	105,266	105,266	0	46,022	46,022

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended April 30, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	19,844	98,402	118,246	18,122	67,811	85,933	1,722	30,591	32,313
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	146,739	71,424	218,163	100,062	49,220	149,282	46,677	22,204	68,881
3	875000	Measuring & Reg Sta Exp-General	6,691	0	6,691	5,307	0	5,307	1,384	0	1,384
3	876000	Measuring & Reg Sta Exp-Industrial	1,396	0	1,396	1,396	0	1,396	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	17,707	0	17,707	7,035	0	7,035	10,672	0	10,672
3	878000	Meter & House Regulator Expenses	31,434	0	31,434	21,899	0	21,899	9,535	0	9,535
3	879000	Customer Installation Expenses	93,395	7,868	101,263	51,080	5,422	56,502	42,315	2,446	44,761
3	880000	Other Expenses	95,678	56,089	151,767	74,859	38,652	113,511	20,819	17,437	38,256
3	881000	Rents	0	8,383	8,383	0	5,777	5,777	0	2,606	2,606
		MAINTENANCE									
3	885000	Supervision & Engineering	6,315	6	6,321	2,820	4	2,824	3,495	2	3,497
3	887000	Mains	138,661	280	138,941	113,444	193	113,637	25,217	87	25,304
3	889000	Measuring & Reg Sta Exp-General	17,707	0	17,707	13,771	0	13,771	3,936	0	3,936
3	890000	Measuring & Reg Sta Exp-Industrial	5,132	0	5,132	2,304	0	2,304	2,828	0	2,828
3	891000	Measuring & Reg Sta Exp-City Gate	8,198	0	8,198	3,254	0	3,254	4,944	0	4,944
3	892000	Services	79,584	3,245	82,829	49,158	2,236	51,394	30,426	1,009	31,435
3	893000	Meters & House Regulators	52,559	66,056	118,615	32,371	45,521	77,892	20,188	20,535	40,723
3	894000	Other Equipment	0	12,827	12,827	0	8,839	8,839	0	3,988	3,988
		TOTAL DISTRIBUTION OPERATING EXP	721,040	324,580	1,045,620	496,882	223,675	720,557	224,158	100,905	325,063
G-DEPX		Depreciation Expense-Distribution	878,707	4,129	882,836	576,003	2,870	578,873	302,704	1,259	303,963
G-OTX		Taxes Other Than FIT	1,590,718	0	1,590,718	1,389,543	0	1,389,543	201,175	0	201,175
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,469,425	4,129	2,473,554	1,965,546	2,870	1,968,416	503,879	1,259	505,138
		TOTAL DISTRIBUTION EXPENSES	3,190,465	328,709	3,519,174	2,462,428	226,545	2,688,973	728,037	102,164	830,201
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	33,759	33,759	0	22,422	22,422	0	11,337	11,337
2	902000	Meter Reading Expenses	146,864	5,371	152,235	124,860	3,567	128,427	22,004	1,804	23,808
G-903	903XXX	Customer Records & Collection Expenses	95,466	334,059	429,525	71,233	221,873	293,106	24,233	112,186	136,419
2	904000	Uncollectible Accounts	0	154,936	154,936	0	102,905	102,905	0	52,031	52,031
2	905000	Misc Customer Accounts	0	8,013	8,013	0	5,322	5,322	0	2,691	2,691
		TOTAL CUSTOMER ACCOUNTS EXPENSES	242,330	536,138	778,468	196,093	356,089	552,182	46,237	180,049	226,286
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	577,223	15,094	592,317	456,216	10,025	466,241	121,007	5,069	126,076
2	909000	Advertising	1,139	26,265	27,404	576	17,445	18,021	563	8,820	9,383
2	910000	Misc Customer Service & Info Exp	0	8,890	8,890	0	5,905	5,905	0	2,985	2,985
		TOTAL CUSTOMER SERVICE & INFO EXP	578,362	50,249	628,611	456,792	33,375	490,167	121,570	16,874	138,444

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended April 30, 2012	
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	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	11,694	589,730	601,424	8,584	398,581	407,165	3,110	191,149	194,259
4	921000	Office Supplies & Expenses	410	100,284	100,694	410	67,779	68,189	0	32,505	32,505
4	922000	Admin. Expenses Transferred - Credit	0	(2,115)	(2,115)	0	(1,429)	(1,429)	0	(686)	(686)
4	923000	Outside Services Employed	0	272,812	272,812	0	184,385	184,385	0	88,427	88,427
4	924000	Property Insurance Premium	0	24,822	24,822	0	16,776	16,776	0	8,046	8,046
4	925XXX	Injuries and Damages	94	95,191	95,285	0	64,337	64,337	94	30,854	30,948
4	926XXX	Employee Pensions and Benefits	4,630	23,253	27,883	4,630	15,716	20,346	0	7,537	7,537
4	928000	Regulatory Commission Expenses	78,714	22,678	101,392	55,702	15,327	71,029	23,012	7,351	30,363
4	930000	Miscellaneous General Expenses	886	53,290	54,176	353	36,017	36,370	533	17,273	17,806
4	931000	Rents	900	43,632	44,532	841	29,490	30,331	59	14,142	14,201
4	935000	Maintenance of General Plant	24,749	143,318	168,067	16,231	96,864	113,095	8,518	46,454	54,972
		TOTAL ADMIN & GEN OPERATING EXP	122,077	1,366,895	1,488,972	86,751	923,843	1,010,594	35,326	443,052	478,378
G-DEPX		Depreciation Expense-General Plant	37,075	192,216	229,291	23,485	129,913	153,398	13,590	62,303	75,893
G-AMTX		Amortization Expense - General Plant - 303000	2,245	173	2,418	1,926	117	2,043	319	56	375
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	142,968	142,968	0	96,628	96,628	0	46,340	46,340
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	407	407	0	275	275	0	132	132
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	(72,070)	0	(72,070)	(72,070)	0	(72,070)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	18,020	0	18,020	18,020	0	18,020	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(14,730)	335,764	321,034	(28,639)	226,933	198,294	13,909	108,831	122,740
		TOTAL ADMIN & GENERAL EXPENSES	107,347	1,702,659	1,810,006	58,112	1,150,776	1,208,888	49,235	551,883	601,118
		TOTAL EXPENSES BEFORE FIT	15,709,787	2,901,712	18,611,499	11,206,828	1,961,308	13,168,136	4,502,959	940,404	5,443,363
		NET OPERATING INCOME BEFORE FIT			1,269,504			744,272			525,232
G-FIT		FEDERAL INCOME TAX			(174,300)			(182,237)			7,937
G-FIT		DEFERRED FEDERAL INCOME TAX			461,636			340,053			121,583
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(3,505)			(2,111)			(1,394)
		GAS NET OPERATING INCOME			985,673			588,567			397,106

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%		69.580%			30.420%		
G-ALL	2	Number of Customers		100.000%		66.418%			33.582%		
G-ALL	3	Direct Distribution Operating Expense		100.000%		68.912%			31.088%		
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		67.587%			32.413%		
G-ALL	6	Actual Therms Purchased		100.000%		69.500%			30.500%		
G-ALL	10	Actual Annual Throughput		100.000%		67.278%			32.722%		
G-ALL	99	Not Allocated		0.000%		0.000%			0.000%		

RESULTS OF OPERATIONS	Report ID: G-804-1A
ALLOCATION OF PURCHASED GAS COSTS For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	8,031,205	0	8,031,205	5,580,819	0	5,580,819	2,450,386	0	2,450,386
1	804001	Pipeline Demand Costs	2,055,892	0	2,055,892	1,430,490	0	1,430,490	625,402	0	625,402
1	804002	Transport Variable Charges	51,302	0	51,302	35,696	0	35,696	15,606	0	15,606
6	804010	Gas Costs - Fixed Hedge	(13,960)	0	(13,960)	(9,702)	0	(9,702)	(4,258)	0	(4,258)
6	804014	GIT Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	17,057	0	17,057	11,855	0	11,855	5,202	0	5,202
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	1,188,879	0	1,188,879	826,271	0	826,271	362,608	0	362,608
6	804700	Gas Costs - Offsystem Bookout	11,868	0	11,868	8,248	0	8,248	3,620	0	3,620
6	804711	Gas Costs - Offsystem Bookout Offset	(11,868)	0	(11,868)	(8,248)	0	(8,248)	(3,620)	0	(3,620)
6	804730	Gas Costs - Intracompany LDC Gas	1,309,663	0	1,309,663	910,216	0	910,216	399,447	0	399,447
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(521,685)	0	(521,685)	(377,304)	0	(377,304)	(144,381)	0	(144,381)
99	805120	Gas Expense - Rate Deferrals	453,941	0	453,941	306,728	0	306,728	147,213	0	147,213
		TOTAL PURCHASED GAS COSTS	12,572,294	0	12,572,294	8,715,069	0	8,715,069	3,857,225	0	3,857,225

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	6	Actual Therms Purchased	100.000%	69.500%	30.500%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	95,466	333,747	429,213	71,233	221,668	292,901	24,233	112,079	136,312
12	903920	Accts Rec Sold - Program Fees	0	312	312	0	205	205	0	107	107
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
		Total Account 903	95,466	334,059	429,525	71,233	221,873	293,106	24,233	112,186	136,419

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.418%	33.582%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.820%	34.180%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	22,068	15,094	37,162	15,757	10,025	25,782	6,311	5,069	11,380
99	908600	Public Purpose Tariff Rider Expense Offset	935,508	0	935,508	756,589	0	756,589	178,919	0	178,919
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(380,353)	0	(380,353)	(316,130)	0	(316,130)	(64,223)	0	(64,223)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			577,223	15,094	592,317	456,216	10,025	466,241	121,007	5,069	126,076

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.418%	33.582%
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 April 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.41%	52.41%
2	Cost of Debt		5.659%	5.814%
	Total Cost of Debt		2.966%	3.047%
	Total Weighted Cost		2.966%	3.047%
G-APL	Net Rate Base	308,491,676	202,051,372	106,440,304
	Interest Deduction for FIT Calculation	9,236,080	5,992,844	3,243,236
1	#			
2	#			

RESULTS OF OPERATIONS		Report ID: G-FIT-1A	AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS For Month Ended April 30, 2012 Average of Monthly Averages Basis			System	Washington	Idaho
Ref/Basis	Description				
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	19,881,003	13,912,408	5,968,595	
G-OPS	Operating & Maintenance Expense	15,762,574	10,963,619	4,798,955	
G-OPS	Book Deprec/Amort and Reg Amortizations	1,255,903	813,371	442,532	
G-OTX	Taxes Other than FIT	1,593,022	1,391,146	201,876	
	Net Operating Income Before FIT	1,269,504	744,272	525,232	
G-INT	Less: Interest Expense	769,674	499,404	270,270	
G-SCM	Schedule M Adjustments	(997,831)	(765,546)	(232,285)	
	Taxable Net Operating Income	(498,001)	(520,678)	22,677	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	(174,300)	(182,237)	7,937	
G-DTE	Deferred FIT	461,636	340,053	121,583	
99	411400 Amortized Investment Tax Credit	(3,505)	(2,111)	(1,394)	
	Total FIT/Deferred FIT & ITC	283,831	155,705	128,126	
ALLOCATION RATIOS:					
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID: G-SCM-1A
GAS SCHEDULE M ITEMS	
For Month Ended April 30, 2012 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	918,027	391,926	1,309,953	601,414	266,007	867,421	316,613	125,919	442,532
12	997001	Contributions In Aid of Construction	0	22,966	22,966	0	15,116	15,116	0	7,850	7,850
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	81,599	81,599	0	55,150	55,150	0	26,449	26,449
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(67,744)	0	(67,744)	(70,576)	0	(70,576)	2,832	0	2,832
4	997015	Airplane Lease Payments	0	8,658	8,658	0	5,852	5,852	0	2,806	2,806
12	997016	Redemption Expense Amortization	0	32,716	32,716	0	21,534	21,534	0	11,182	11,182
4	997020	FAS87 Current Pension Accrual	0	279,713	279,713	0	189,050	189,050	0	90,663	90,663
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	(54,233)	0	(54,233)	(54,233)	0	(54,233)	0	0	0
12	997032	Interest Rate Swaps	0	20,411	20,411	0	13,435	13,435	0	6,976	6,976
4	997033	DSM Tariff Rider	259,021	0	259,021	180,298	0	180,298	78,723	0	78,723
12	997048	AFUDC	0	(10,277)	(10,277)	0	(6,764)	(6,764)	0	(3,513)	(3,513)
11	997049	Tax Depreciation	0	(2,072,242)	(2,072,242)	0	(1,367,908)	(1,367,908)	0	(704,334)	(704,334)
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	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(380,353)	0	(380,353)	(316,130)	0	(316,130)	(64,223)	0	(64,223)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	22,542	22,542	0	14,880	14,880	0	7,662	7,662
4	997081	Deferred Compensation	0	30,644	30,644	0	20,711	20,711	0	9,933	9,933
4	997082	Meal Disallowances	0	7,168	7,168	0	4,845	4,845	0	2,323	2,323
4	997083	Paid Time Off	0	33,871	33,871	0	22,892	22,892	0	10,979	10,979
2	997084	Customer Uncollectibles	0	(26,874)	(26,874)	0	(17,849)	(17,849)	0	(9,025)	(9,025)
TOTAL SCHEDULE M ADJUSTMENTS			679,348	(1,677,179)	(997,831)	345,403	(1,110,949)	(765,546)	333,945	(566,230)	(232,285)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.418%	33.582%
G-ALL	3	Direct Distribution Operating Expense	100.000%	68.912%	31.088%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	6	Actual Therms Purchased	100.000%	69.500%	30.500%
G-ALL	11	Book Depreciation	100.000%	66.011%	33.989%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.820%	34.180%
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 April 30, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	391,272	259,175	132,097
99	410100	Deferred Federal Income Tax Exp	(49,586)	(21,042)	(28,544)
		SUBTOTAL	341,686	238,133	103,553
14	411100	Deferred Federal Income Tax Expense - Allocated	(13,174)	(8,726)	(4,448)
99	411100	Deferred Federal Income Tax Exp	133,124	110,646	22,478
		SUBTOTAL	119,950	101,920	18,030
		Total Deferred Federal Income Tax Expense	461,636	340,053	121,583

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.239%	33.761%
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 April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
16	408190	R&P Property Tax - Storage	0	2,304	2,304	0	1,603	1,603	0	701	701
		TOTAL UNDERGROUND STORAGE TAX	0	2,304	2,304	0	1,603	1,603	0	701	701
		DISTRIBUTION									
99	408110	State Excise Tax	620,844	0	620,844	620,844	0	620,844	0	0	0
99	408120	Municipal Occupation & License Tax	718,511	0	718,511	592,430	0	592,430	126,081	0	126,081
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	255,186	0	255,186	176,269	0	176,269	78,917	0	78,917
99	409100	State Income Tax	(3,823)	0	(3,823)	0	0	0	(3,823)	0	(3,823)
		TOTAL DISTRIBUTION TAX	1,590,718	0	1,590,718	1,389,543	0	1,389,543	201,175	0	201,175
		TOTAL TAXES OTHER THAN FIT	1,590,718	2,304	1,593,022	1,389,543	1,603	1,391,146	201,175	701	201,876

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
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RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,133,431	41,410	1,174,841	964,981	27,988	992,969	168,450	13,422	181,872
4	3031XX	Misc Intangible IT Plant (3031XX)	0	8,805,126	8,805,126	0	5,951,120	5,951,120	0	2,854,006	2,854,006
4		TOTAL INTANGIBLE PLANT	1,133,431	8,846,536	9,979,967	964,981	5,979,108	6,944,089	168,450	2,867,428	3,035,878
		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	1,360,596	1,360,596	0	946,703	946,703	0	413,893	413,893
1	352XXX	Wells	0	18,373,847	18,373,847	0	12,784,523	12,784,523	0	5,589,324	5,589,324
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	11,411,066	11,411,066	0	7,939,820	7,939,820	0	3,471,246	3,471,246
1	355000	Measuring & Regulating Equipment	0	208,146	208,146	0	144,828	144,828	0	63,318	63,318
1	356000	Purification Equipment	0	407,617	407,617	0	283,620	283,620	0	123,997	123,997
1	357000	Other Equipment	0	1,486,112	1,486,112	0	1,034,037	1,034,037	0	452,075	452,075
		TOTAL UNDERGROUND STORAGE PLANT	0	34,758,666	34,758,666	0	24,185,081	24,185,081	0	10,573,585	10,573,585
		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	784,570	22,255	806,825	515,303	15,467	530,770	269,267	6,788	276,055
6	376000	Mains	223,861,728	2,512,521	226,374,249	144,751,867	1,746,202	146,498,069	79,109,861	766,319	79,876,180
6	378000	Measuring & Reg Station Equip-General	5,156,658	57,440	5,214,098	3,130,884	39,921	3,170,805	2,025,774	17,519	2,043,293
6	379000	Measuring & Reg Station Equip-City Gate	5,880,801	60,967	5,941,768	1,736,060	42,372	1,778,432	4,144,741	18,595	4,163,336
6	380000	Services	144,778,613	0	144,778,613	97,258,663	0	97,258,663	47,519,950	0	47,519,950
6	381000	Meters	63,923,305	0	63,923,305	42,901,439	0	42,901,439	21,021,866	0	21,021,866
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	2,933,395	0	2,933,395	2,305,355	0	2,305,355	628,040	0	628,040
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	447,472,316	2,653,183	450,125,499	292,665,012	1,843,962	294,508,974	154,807,304	809,221	155,616,525

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-1A
For Month Ended April 30, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
GENERAL PLANT											
4	389XXX	Land & Land Rights	670,908	847,043	1,517,951	577,609	572,491	1,150,100	93,299	274,552	367,851
4	390XXX	Structures & Improvements	4,317,089	12,611,307	16,928,396	3,291,564	8,523,604	11,815,168	1,025,525	4,087,703	5,113,228
4	391XXX	Office Furniture & Equipment	0	9,447,914	9,447,914	0	6,385,562	6,385,562	0	3,062,352	3,062,352
4	392XXX	Transportation Equipment	6,370,008	1,504,606	7,874,614	4,599,199	1,016,918	5,616,117	1,770,809	487,688	2,258,497
4	393000	Stores Equipment	155,008	329,430	484,438	114,822	222,652	337,474	40,186	106,778	146,964
4	394000	Tools, Shop & Garage Equipment	1,708,060	2,519,971	4,228,031	1,261,162	1,703,173	2,964,335	446,898	816,798	1,263,696
4	395000	Laboratory Equipment	94,114	287,682	381,796	70,982	194,436	265,418	23,132	93,246	116,378
4	396XXX	Power Operated Equipment	3,731,595	1,084,768	4,816,363	2,810,917	733,162	3,544,079	920,678	351,606	1,272,284
4	397XXX	Communications Equipment	1,952,069	4,600,189	6,552,258	644,797	3,109,130	3,753,927	1,307,272	1,491,059	2,798,331
4	398000	Miscellaneous Equipment	19	78,722	78,741	8	53,206	53,214	11	25,516	25,527
TOTAL GENERAL PLANT			18,998,870	33,311,632	52,310,502	13,371,060	22,514,334	35,885,394	5,627,810	10,797,298	16,425,108
TOTAL PLANT IN SERVICE			467,604,617	79,570,017	547,174,634	307,001,053	54,522,485	361,523,538	160,603,564	25,047,532	185,651,096
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	12,024,993	12,024,993	0	8,366,990	8,366,990	0	3,658,003	3,658,003
G-ADEP		Distribution Plant	151,247,116	1,440,716	152,687,832	100,517,176	1,001,298	101,518,474	50,729,940	439,418	51,169,358
G-ADEP		General Plant	4,487,596	8,531,714	13,019,310	2,621,170	5,766,330	8,387,500	1,866,426	2,765,384	4,631,810
TOTAL ACCUMULATED DEPRECIATION			155,734,712	21,997,423	177,732,135	103,138,346	15,134,618	118,272,964	52,596,366	6,862,805	59,459,171
ACCUMULATED AMORTIZATION											
G-AAAMT		General Plant - 303000	124,036	8,799	132,835	83,901	5,947	89,848	40,135	2,852	42,987
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	4,003,990	4,003,990	0	2,706,177	2,706,177	0	1,297,813	1,297,813
G-AAAMT		Underground Storage	0	239,244	239,244	0	166,466	166,466	0	72,778	72,778
G-AAAMT		General Plant - 390200, 396200	4,609	27,727	32,336	3,641	18,740	22,381	968	8,987	9,955
TOTAL ACCUMULATED AMORTIZATION			128,645	4,279,760	4,408,405	87,542	2,897,330	2,984,872	41,103	1,382,430	1,423,533
TOTAL ACCUMULATED DEPR/AMORT			155,863,357	26,277,183	182,140,540	103,225,888	18,031,948	121,257,836	52,637,469	8,245,235	60,882,704
NET GAS UTILITY PLANT before DFIT			311,741,260	53,292,834	365,034,094	203,775,165	36,490,537	240,265,702	107,966,095	16,802,297	124,768,392
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(60,607,205)	(60,607,205)	0	(39,891,662)	(39,891,662)	0	(20,715,543)	(20,715,543)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(6,281,460)	(6,281,460)	0	(4,238,461)	(4,238,461)	0	(2,042,999)	(2,042,999)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,359,988)	(1,359,988)	0	(895,144)	(895,144)	0	(464,844)	(464,844)
TOTAL ACCUMULATED DFIT			0	(68,248,653)	(68,248,653)	0	(45,025,267)	(45,025,267)	0	(23,223,386)	(23,223,386)
NET GAS UTILITY PLANT			311,741,260	(14,955,819)	296,785,441	203,775,165	(8,534,730)	195,240,435	107,966,095	(6,421,089)	101,545,006
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.580%			30.420%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			67.587%			32.413%	
G-ALL	6	Actual Therms Purchased		100.000%			69.500%			30.500%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			65.820%			34.180%	

RESULTS OF OPERATIONS			Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT			G-APL-1A
For Month Ended April 30, 2012			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	311,741,260	(14,955,819)	296,785,441	203,775,165	(8,534,730)	195,240,435	107,966,095	(6,421,089)	101,545,006
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,987,674	3,987,674	0	1,743,390	1,743,390
1	164100	Gas Inventory--Jackson Prairie	0	5,552,748	5,552,748	0	3,863,602	3,863,602	0	1,689,146	1,689,146
4	252000	Customer Advances	(87,242)	(55)	(87,297)	(21,182)	(37)	(21,219)	(66,060)	(18)	(66,078)
99	235199	Customer Deposits	(1,019,120)	0	(1,019,120)	(1,019,120)	0	(1,019,120)	0	0	0
C-WKC		Working Capital	0	1,528,840	1,528,840	0	0	0	0	1,528,840	1,528,840
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(1,106,362)	12,812,597	11,706,235	(1,040,302)	7,851,239	6,810,937	(66,060)	4,961,358	4,895,298
		NET RATE BASE	310,634,898	(2,143,222)	308,491,676	202,734,863	(683,491)	202,051,372	107,900,035	(1,459,731)	106,440,304

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	891,445	891,445											
Hydro (ED-AN)	735,599	735,599											
Other (ED-AN)	689,627	689,627											
Total Electric Production	2,316,671	2,316,671											
Electric Transmission													
ED-AN	888,191	888,191											
Total Electric Transmission	888,191	888,191											
Electric Distribution													
ED-ID	913,519	913,519											
ED-WA	1,717,702	1,717,702											
Total Electric Distribution	2,631,221	2,631,221											
Gas Underground Storage													
I GD-AN	52,014		52,014			52,014			36,191	36,191		15,823	15,823
GD-OR	9,357			9,357									
Total Gas Underground Storage	61,371		52,014	9,357		52,014			36,191	36,191		15,823	15,823
Gas Distribution													
6 GD-AN	4,129		4,129			4,129			2,870	2,870		1,259	1,259
GD-ID	302,704		302,704		302,704						302,704		302,704
GD-WA	576,003		576,003		576,003			576,003		576,003			
GD-OR	314,326			314,326									
Total Gas Distribution	1,197,162		882,836	314,326		878,707	4,129	882,836	576,003	2,870	578,873	302,704	1,259
General Plant													
ED-AN	215,708	215,708											
ED-ID	24,176	24,176											
ED-WA	64,567	64,567											
7,4 CD-AA	878,861	633,166	174,797	70,898		174,797		174,797	118,140	118,140		56,657	56,657
9,4 CD-AN	23,235	18,277	4,958			4,958		4,958	3,351	3,351		1,607	1,607
9 CD-ID	34,964	27,503	7,461		7,461			7,461			7,461		7,461
9 CD-WA	12,256	9,641	2,615		2,615			2,615	2,615				
8,4 GD-AA	13,638		9,728	3,910		9,728		9,728	6,575	6,575		3,153	3,153
4 GD-AN	2,733		2,733			2,733		2,733	1,847	1,847		886	886
GD-ID	6,129		6,129		6,129			6,129			6,129		6,129
GD-WA	20,870		20,870		20,870			20,870					
GD-OR	21,312			21,312									
Total General Plant	1,318,449	993,038	229,291	96,120		37,075	192,216	229,291	23,485	129,913	153,398	13,590	62,303
Total Depreciation Expense	8,413,065	6,829,121	1,164,141	419,803		915,782	248,359	1,164,141	599,488	168,974	768,462	316,294	79,385

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	System Contract Demand	30.420%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	32.413%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased	30.500%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	76,453	76,453											
Misc Intangible Plt (303000)	ED-AN	7,474	7,474											
Total Production/Transmission		83,927	83,927											
Distribution														
Franchises (302000)	ED-WA	2,009	2,009											
Misc Intangible Plt (303000)	ED-WA	237	237											
Total Distribution		2,246	2,246											
General Plant - 303000														
9,4	CD-AN	809	636	173		173	173		117	117			56	56
	GD-ID	319		319	319		319				319			319
	GD-WA	1,926		1,926	1,926		1,926		1,926					
	GD-OR	647			647									
Total General Plant - 303000		3,701	636	2,418	647	173	2,418	1,926	117	2,043	319	56	375	
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	622,544	448,506	123,817	50,221	123,817	123,817		83,684	83,684			40,133	40,133
	ED-AN	16,566	16,566											
	ED-ID	392	392											
	ED-WA	19,321	19,321											
8,4	GD-AA	26,579		18,959	7,620	18,959	18,959		12,814	12,814			6,145	6,145
4	GD-AN	192		192		192	192		130	130			62	62
	GD-OR	795			795									
Total Miscellaneous IT Intangible Plant - 3031XX		686,389	484,785	142,968	58,636	142,968	142,968		96,628	96,628			46,340	46,340
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	2,044	1,472	407	165	407	407		275	275			132	132
4	ED-AN	791	791											
	GD-OR	362			362									
Total General Plant- 390200, 396200		3,197	2,263	407	527	407	407		275	275			132	132
Total Amortization Expense		779,479	573,857	145,812	59,810	2,245	143,567	145,812	1,926	97,033	98,959	319	46,534	46,853

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	273,308,148	273,308,148											
Steam (ED-AN)	109,791,079	109,791,079											
Hydro (ED-AN)	73,726,032	73,726,032											
Other (ED-AN)													
Total Electric Production	456,825,259	456,825,259											
Electric Transmission													
ED-AN	176,934,043	176,934,043											
Total Electric Transmission	176,934,043	176,934,043											
Electric Distribution													
ED-ID	135,554,137	135,554,137											
ED-WA	218,258,740	218,258,740											
Total Electric Distribution	353,812,877	353,812,877											
Gas Underground Storage													
1 GD-AN	12,024,993		12,024,993			12,024,993	12,024,993		8,366,990	8,366,990		3,658,003	3,658,003
GD-OR	329,091			329,091									
Total Gas Underground Storage	12,354,084		12,024,993	329,091		12,024,993	12,024,993		8,366,990	8,366,990		3,658,003	3,658,003
Gas Distribution													
6 GD-AN	1,440,716		1,440,716			1,440,716	1,440,716		1,001,298	1,001,298		439,418	439,418
GD-ID	50,729,940		50,729,940		50,729,940		50,729,940				50,729,940		50,729,940
GD-WA	100,517,176		100,517,176		100,517,176		100,517,176	100,517,176					
GD-OR	86,065,488			86,065,488									
Total Gas Distribution	238,753,320		152,687,832	86,065,488	151,247,116	1,440,716	152,687,832	100,517,176	1,001,298	101,518,474	50,729,940	439,418	51,169,358
General Plant													
ED-AN	32,118,383	32,118,383											
ED-ID	5,866,674	5,866,674											
ED-WA	10,056,774	10,056,774											
7,4 CD-AA	22,814,359	16,436,377	4,537,548	1,840,434		4,537,548	4,537,548		3,066,793	3,066,793		1,470,755	1,470,755
9,4 CD-AN	10,634,289	8,365,038	2,269,251			2,269,251	2,269,251		1,533,719	1,533,719		735,532	735,532
9 CD-ID	4,400,036	3,461,112	938,924		938,924		938,924				938,924		938,924
9 CD-WA	1,997,138	1,570,969	426,169		426,169		426,169	426,169					
8,4 GD-AA	1,196,222		853,277	342,945		853,277	853,277		576,704	576,704		276,573	276,573
4 GD-AN	871,638		871,638			871,638	871,638		589,114	589,114		282,524	282,524
GD-ID	927,502		927,502		927,502		927,502				927,502		927,502
GD-WA	2,195,001		2,195,001		2,195,001		2,195,001	2,195,001					
GD-OR	3,406,539			3,406,539									
Total General Plant	96,484,555	77,875,327	13,019,310	5,589,918	4,487,596	8,531,714	13,019,310	2,621,170	5,766,330	8,387,500	1,866,426	2,765,384	4,631,810
Total Accumulated Depreciation	1,335,164,138	1,065,447,506	177,732,135	91,984,497	155,734,712	21,997,423	177,732,135	103,138,346	15,134,618	118,272,964	52,596,366	6,862,805	59,459,171

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1 System Contract Demand	69.580%	30.420%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4 Jurisdictional 4-Factor Ratio	67.587%	32.413%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6 Actual Therms Purchased	69.500%	30.500%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000)	ED-AN	5,817,419	5,817,419										
Misc Intangible Plt (303000)	ED-AN	541,553	541,553										
Total Production/Transmission		6,358,972	6,358,972										
Distribution													
Franchises (302000)	ED-WA	55,678	55,678										
Misc Intangible Plt (303000)	ED-WA	20,329	20,329										
Total Distribution		76,007	76,007										
General Plant - 303000													
9,4	CD-AN	41,236	32,437	8,799					5,947	5,947			
	GD-ID	40,135		40,135	40,135		8,799	8,799				2,852	2,852
	GD-WA	83,901		83,901	83,901				83,901	83,901		40,135	40,135
	GD-OR	43,183				43,183							
Total General Plant - 303000		208,455	32,437	132,835	43,183		124,036	8,799	132,835	83,901	5,947	89,848	42,987
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	18,260,743	13,155,769	3,631,880	1,473,094								
	ED-AN	769,771	769,771										
	ED-WA	212,642	212,642										
8,4	GD-AA	502,624		358,527	144,097		358,527	358,527		242,318	242,318		116,209
4	GD-AN	13,583		13,583			13,583	13,583		9,180	9,180		4,403
	GD-OR	45,449			45,449								
Total Miscellaneous IT Intangible Plant - 3031XX		19,804,812	14,138,182	4,003,990	1,662,640		4,003,990	4,003,990		2,706,177	2,706,177		1,297,813
Gas Underground Storage													
1	GD-AN	239,244		239,244			239,244	239,244		166,466	166,466		72,778
Total Gas Underground Storage		239,244		239,244			239,244	239,244		166,466	166,466		72,778
General Plant - 390200, 396200													
7,4	CD-AA	139,407	100,434	27,727	11,246					18,740	18,740		
9	CD-ID	4,537	3,569	968			968	968				968	968
9	CD-WA	8,332	6,554	1,778			1,778	1,778	1,778	1,778			
4	ED-AN	37,758	37,758										
	ED-WA	110,678	110,678										
	GD-WA	1,863		1,863			1,863	1,863	1,863	1,863			
	GD-OR	46,103			46,103								
Total General Plant - 390200, 396200		348,678	258,993	32,336	57,349		4,609	27,727	32,336	3,641	18,740	22,381	9,955
Total Accumulated Amortization		27,036,168	20,864,591	4,408,405	1,763,172		128,645	4,279,760	4,408,405	87,542	2,897,330	2,984,872	1,423,533

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	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	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768	317,768
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0	0
		TOTAL ACCOUNT	6,479,350	370,266	706,204	3,095,087	4,171,557	577,609	93,299	847,042	1,517,950	472,075	317,768	789,843
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	5,752,987	487,645	1,973,731	3,291,611	5,752,987	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,881,304	0	0	0	0	1,881,304	0	0	1,881,304	0	0	0
99		GD-OR / AS	3,311,870	0	0	0	0	0	0	0	0	3,311,870	0	3,311,870
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	57,711,062	0	0	41,577,358	41,577,358	0	0	11,478,153	11,478,153	0	4,655,551	4,655,551
9		CD-WA / ID / AN	16,724,956	5,198,579	3,780,348	4,177,091	13,156,018	1,410,260	1,025,525	1,133,153	3,568,938	0	0	0
		TOTAL ACCOUNT	85,382,179	5,686,224	5,754,079	49,046,060	60,486,363	3,291,564	1,025,525	12,611,306	16,928,395	3,311,870	4,655,551	7,967,421
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,315,331	1,023,940	14,649	2,276,742	3,315,331	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	429,446	0	0	0	0	0	0	306,328	306,328	0	123,118	123,118
7		CD-AA	45,917,929	0	0	33,081,113	33,081,113	0	0	9,132,617	9,132,617	0	3,704,199	3,704,199
9		CD-WA / ID / AN	42,035	0	0	33,065	33,065	0	0	8,970	8,970	0	0	0
		TOTAL ACCOUNT	49,704,741	1,023,940	14,649	35,390,920	36,429,509	0	0	9,447,915	9,447,915	0	3,827,317	3,827,317
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,179,747	7,828,828	2,935,190	6,415,729	17,179,747	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,944,670	0	0	0	0	4,267,607	1,611,565	1,065,498	6,944,670	0	0	0
99		GD-OR / AS	2,403,529	0	0	0	0	0	0	0	0	2,403,529	0	2,403,529
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	381,687	381,687	0	0	105,371	105,371	0	42,739	42,739
9		CD-WA / ID / AN	3,864,155	1,222,332	587,014	1,230,237	3,039,583	331,592	159,244	333,736	824,572	0	0	0
		TOTAL ACCOUNT	30,921,898	9,051,160	3,522,204	8,027,653	20,601,017	4,599,199	1,770,809	1,504,605	7,874,613	2,403,529	42,739	2,446,268

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

***** ELECTRIC *****													***** GAS NORTH *****			***** OREGON GAS *****		
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total				
	393000	Stores Equipment																
99		ED-WA / ID / AN	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	1,875,282	112,615	148,135	1,214,365	1,475,115	30,550	40,186	329,431	400,167	0	0	0				
		TOTAL ACCOUNT	2,412,109	123,354	162,880	1,584,210	1,870,444	114,821	40,186	329,431	484,438	57,227	0	57,227				
	394000	Tools, Shop, & Garage Equipment																
99		ED-WA / ID / AN	3,248,523	1,151,597	370,781	1,726,145	3,248,523	0	0	0	0	0	0	0				
99		GD-WA / ID / AN	2,128,081	0	0	0	0	1,253,483	444,947	429,651	2,128,081	0	0	0				
99		GD-OR / AS	920,755	0	0	0	0	0	0	0	0	920,755	0	920,755				
8		GD-AA	1,223,977	0	0	0	0	0	0	873,075	873,075	0	350,902	350,902				
7		CD-AA	5,797,063	0	0	4,176,436	4,176,436	0	0	1,152,978	1,152,978	0	467,649	467,649				
9		CD-WA / ID / AN	346,299	28,306	7,191	236,905	272,402	7,679	1,951	64,267	73,897	0	0	0				
		TOTAL ACCOUNT	13,664,698	1,179,903	377,972	6,139,486	7,697,361	1,261,162	446,898	2,519,971	4,228,031	920,755	818,551	1,739,306				
	395000	Laboratory Equipment																
99		ED-WA / ID / AN	1,047,345	175,888	95,422	776,035	1,047,345	0	0	0	0	0	0	0				
99		GD-WA / ID / AN	210,157	0	0	0	0	68,391	22,304	119,462	210,157	0	0	0				
99		GD-OR / AS	187,966	0	0	0	0	0	0	0	0	187,966	0	187,966				
8		GD-AA	82,554	0	0	0	0	0	0	58,887	58,887	0	23,667	23,667				
7		CD-AA	355,663	0	0	256,234	256,234	0	0	70,738	70,738	0	28,691	28,691				
9		CD-WA / ID / AN	196,889	9,552	3,049	142,274	154,875	2,591	827	38,596	42,014	0	0	0				
		TOTAL ACCOUNT	2,080,574	185,440	98,471	1,174,543	1,458,454	70,982	23,131	287,683	381,796	187,966	52,358	240,324				

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	37,030,139	16,793,374	11,024,430	9,212,335	37,030,139	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,378,423	0	0	0	0	2,737,897	810,101	830,425	4,378,423	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,036	0	0	399,150	399,150	0	0	110,192	110,192	0	44,694	44,694
9		CD-WA / ID / AN	1,535,911	269,171	407,616	531,376	1,208,163	73,020	110,577	144,151	327,748	0	0	0
		TOTAL ACCOUNT	43,542,343	17,062,545	11,432,046	10,142,861	38,637,452	2,810,917	920,678	1,084,768	4,816,363	43,834	44,694	88,528
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	44,740,538	7,067,609	2,730,244	34,942,685	44,740,538	0	0	0	0	0	0	0
99		GD-WA / ID / AN	991,845	0	0	0	0	545,729	446,116	0	991,845	0	0	0
99		GD-OR / AS	956,324	0	0	0	0	0	0	0	0	956,324	0	956,324
8		GD-AA	992,933	0	0	0	0	0	0	708,269	708,269	0	284,664	284,664
7		CD-AA	11,706,165	0	0	8,433,590	8,433,590	0	0	2,328,239	2,328,239	0	944,336	944,336
9		CD-WA / ID / AN	11,827,663	365,190	3,174,441	5,764,127	9,303,758	99,068	861,156	1,563,681	2,523,905	0	0	0
		TOTAL ACCOUNT	71,215,468	7,432,799	5,904,685	49,140,402	62,477,886	644,797	1,307,272	4,600,189	6,552,258	956,324	1,229,000	2,185,324
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	13,158	0	2,299	10,859	13,158	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	390,403	0	0	281,262	281,262	0	0	77,647	77,647	0	31,494	31,494
9		CD-WA / ID / AN	5,129	31	41	3,963	4,035	8	11	1,075	1,094	0	0	0
		TOTAL ACCOUNT	411,057	31	2,340	296,084	298,455	8	11	78,722	78,741	2,367	31,494	33,861
		TOTAL GENERAL PLANT	305,814,417	42,115,662	27,975,530	164,037,306	234,128,498	13,371,059	5,627,809	33,311,632	52,310,500	8,355,947	11,019,472	19,375,419

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

***** ELECTRIC *****													***** GAS NORTH *****			***** OREGON GAS*****		
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total				
	303000	Intangible Plant																
99		ED-WA / ID / AN	2,041,699	153,179	0	1,888,520	2,041,699	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	152,648	152,648	0	0	41,410	41,410	0	0	0				
		TOTAL ACCOUNT	3,779,314	153,179	0	2,041,168	2,194,347	964,981	168,450	41,410	1,174,841	410,126	0	410,126				
	303100	Misc Intangible Plant--Mainframe Software																
99		ED-WA / ID / AN	2,040,025	1,221,583	23,524	794,918	2,040,025	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	1,594,698	0	0	0	0	0	0	1,137,514	1,137,514	0	457,184	457,184				
7		CD-AA	36,084,113	0	0	25,996,439	25,996,439	0	0	7,176,769	7,176,769	0	2,910,905	2,910,905				
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0				
		TOTAL ACCOUNT	39,765,276	1,221,583	23,524	26,791,357	28,036,464	0	0	8,314,283	8,314,283	46,440	3,368,089	3,414,529				
	303110	Misc Intangible Plant--PC Software																
99		ED-WA / ID / AN	248,546	0	0	248,546	248,546	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	0	0	0	0	0	0	0	0	0	0	0	0				
7		CD-AA	2,370,679	0	0	1,707,932	1,707,932	0	0	471,504	471,504	0	191,243	191,243				
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0				
		TOTAL ACCOUNT	2,639,793	0	0	1,956,478	1,956,478	0	0	490,841	490,841	1,231	191,243	192,474				
		TOTAL	46,184,383	1,374,762	23,524	30,789,003	32,187,289	964,981	168,450	8,846,534	9,979,965	457,797	3,559,332	4,017,129				

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended April 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(29,593,766)	(21,320,533)	(5,885,904)	(2,387,329)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,853,677)	(1,458,121)	(395,556)	0
		Total	<u>(31,447,443)</u>	<u>(22,778,654)</u>	<u>(6,281,460)</u>	<u>(2,387,329)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		683,954	683,954		683,954	683,954		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		908,680	908,680		908,680	908,680		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,151,248	6,151,248		4,838,187	4,838,187		1,313,061	1,313,061
1	154300	PLANT MATERIALS & OPER SUP-CS2		312,133	312,133		245,504	245,504		66,629	66,629
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		694,172	694,172		545,992	545,992		148,180	148,180
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		1,643	1,643		1,292	1,292		351	351
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		2,269	2,269		1,785	1,785		484	484
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		632	632		497	497		135	135
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000		0	0
TOTAL			18,188,000	8,754,731	26,942,731	18,188,000	7,225,891	25,413,891		0	1,528,840

ALLOCATION RATIOS: