

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-12E</b>
<b>GAS RATE OF RETURN</b>	
For Twelve Months Ended September 30, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	20,878,567	12,997,643	7,880,924
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	20,878,567	12,997,643	7,880,924
G-APL		Gas Net Adjusted Rate Base	321,502,918	210,659,772	110,843,146
		RATE OF RETURN	6.494%	6.170%	7.110%

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS ALLOCATION PERCENTAGES</b>		<b>G-ALL-12E</b>
For Twelve Months Ended September 30, 2012		
Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	<b>11-01-2011</b>	<b>100.000%</b>	<b>69.580%</b>	<b>30.420%</b>
2	Input	Number of Customers	<b>09-30-2012</b>	225,356	149,903	75,453
		Percent		<b>100.000%</b>	<b>66.518%</b>	<b>33.482%</b>
3	G-OPS	Direct Distribution Operating Expense		9,762,710	6,453,700	3,309,010
		Percent		<b>100.000%</b>	<b>66.106%</b>	<b>33.894%</b>
	Input	Jurisdictional 4-Factor Ratio	<b>12-31-2011</b>			
		Direct O & M Accounts 798 - 894		4,111,478	2,773,192	1,338,286
		Direct O & M Accounts 901 - 935		14,127,845	10,042,316	4,085,529
		Total		18,239,323	12,815,508	5,423,815
		Percentage		100.000%	70.263%	29.737%
		Direct Labor				
		Amount: Accounts 798 - 894		6,075,404	3,914,087	2,161,317
		Amount: Accounts 901 - 935		2,672,735	2,070,415	602,320
		Total		8,748,139	5,984,502	2,763,637
		Percentage		100.000%	68.409%	31.591%
		Total Number of Customers		224,556	149,161	75,395
		Percentage		100.000%	66.425%	33.575%
		Total Direct Plant		308,463,462	201,271,418	107,192,044
		Percentage		100.000%	65.250%	34.750%
4		Total Four Factor Allocators		400.000%	270.346%	129.654%
		Percent		<b>100.000%</b>	<b>67.587%</b>	<b>32.413%</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS ALLOCATION PERCENTAGES</b>	<b>G-ALL-12E</b>
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased	09-30-2012	251,591,106	174,296,535	77,294,571	
		Percent		<b>100.000%</b>	<b>69.278%</b>	<b>30.722%</b>	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		66,341,282	58,626,203	5,247,466	2,467,613
		Direct O & M Accts 901 - 935		58,793,117	39,254,919	16,142,401	3,395,797
		Direct O & M Accts 901 - 905 Utility 9 Only		1,408,245	867,690	540,555	XXXXXX
		Adjustments		0			
		Total		126,542,644	98,748,812	21,930,422	5,863,410
		Percentage		100.000%	78.036%	17.330%	4.634%
		Direct Labor Accts 500 - 894		54,372,404	43,317,908	7,642,727	3,411,769
		Direct Labor Accts 901 - 935		4,295,024	3,049,259	223,754	1,022,011
		Direct Labor Accts 901 - 905 Utility 9 Only		5,547,864	3,418,316	2,129,548	XXXXXX
		Total		64,215,292	49,785,483	9,996,029	4,433,780
		Percentage		100.000%	77.529%	15.566%	6.905%
		Number of Customers at		681,193	360,451	224,556	96,186
		Percentage		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)		<b>100.000%</b>	<b>72.044%</b>	<b>19.889%</b>	<b>8.067%</b>

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-ALL-12E</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended September 30, 2012 Ending Balance Basis	

AVISTA UTILITIES

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS ALLOCATION PERCENTAGES</b>	<b>G-ALL-12E</b>
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2010	100.000%	0.000%	80.500%	19.500%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2011	378,337,806	254,537,052	123,800,754	
			100.000%	67.278%	32.722%	
11	Book Depreciation Percent		13,919,324	9,179,137	4,740,187	
			100.000%	65.945%	34.055%	
12	Net Gas Plant (before DFIT) Percent		368,774,693	242,144,431	126,630,262	
			100.000%	65.662%	34.338%	
13	G-PLT Net Gas General Plant Percent		68,145,630	46,047,332	22,098,298	
			100.000%	67.572%	32.428%	
14	Net Allocated Schedule M's Percent		-18,052,666	-11,740,170	-6,312,496	
			100.000%	65.033%	34.967%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended September 30, 2012		
Ending Balance 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	145,278,815	0	145,278,815	99,871,055	0	99,871,055	45,407,760	0	45,407,760
99	4812XX	Commercial - Firm & Interruptible	73,698,402	0	73,698,402	51,953,507	0	51,953,507	21,744,895	0	21,744,895
99	4813XX	Industrial-Firm	3,214,510	0	3,214,510	1,672,638	0	1,672,638	1,541,872	0	1,541,872
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	282,483	0	282,483	251,287	0	251,287	31,196	0	31,196
99	499XXX	Unbilled Revenue	(443,265)	0	(443,265)	(453,029)	0	(453,029)	9,764	0	9,764
		TOTAL SALES TO ULTIMATE CUSTOMERS	222,030,945	0	222,030,945	153,295,458	0	153,295,458	68,735,487	0	68,735,487
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	97,999,124	0	97,999,124	66,920,815	0	66,920,815	31,078,309	0	31,078,309
99	488000	Miscellaneous Service Revenues	31,447	0	31,447	18,934	0	18,934	12,513	0	12,513
99	489300	Transportation For Others	4,103,569	0	4,103,569	3,690,356	0	3,690,356	413,213	0	413,213
99	493000	Rent from Gas Property	2,513	0	2,513	2,513	0	2,513	0	0	0
4	495000	Other Gas Revenues	6,052,040	218,881	6,270,921	4,140,340	147,935	4,288,275	1,911,700	70,946	1,982,646
		TOTAL OTHER OPERATING REVENUES	108,188,693	218,881	108,407,574	74,772,958	147,935	74,920,893	33,415,735	70,946	33,486,681
		TOTAL GAS REVENUES	330,219,638	218,881	330,438,519	228,068,416	147,935	228,216,351	102,151,222	70,946	102,222,168
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	209,502,244	0	209,502,244	143,561,593	0	143,561,593	65,940,651	0	65,940,651
6	808XXX	Net Natural Gas Storage Transactions	11,550,493	0	11,550,493	8,371,385	0	8,371,385	3,179,108	0	3,179,108
6	811000	Gas Used for Products Extraction	(1,090,282)	0	(1,090,282)	(749,923)	0	(749,923)	(340,359)	0	(340,359)
10	813000	Other Gas Expenses	0	1,227,751	1,227,751	0	826,006	826,006	0	401,745	401,745
99	813010	Gas Technology Institute (GTI) Expenses	104,374	0	104,374	74,324	0	74,324	30,050	0	30,050
		TOTAL PRODUCTION EXPENSES	220,066,829	1,227,751	221,294,580	151,257,379	826,006	152,083,385	68,809,450	401,745	69,211,195
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	18,046	18,046	0	12,556	12,556	0	5,490	5,490
1	824000	Other Expenses	0	454,557	454,557	0	316,281	316,281	0	138,276	138,276
1	837000	Other Equipment	0	413,998	413,998	0	288,060	288,060	0	125,938	125,938
		TOTAL UNDERGROUND STORAGE OPER EXP	0	886,601	886,601	0	616,897	616,897	0	269,704	269,704
G-DEPX		Depreciation Expense-Underground Storage	0	623,587	623,587	0	433,892	433,892	0	189,695	189,695
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	158	158	0	69	69
G-OTX		Taxes Other Than FIT	0	48,366	48,366	0	33,653	33,653	0	14,713	14,713
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	672,180	672,180	0	467,703	467,703	0	204,477	204,477
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,558,781	1,558,781	0	1,084,600	1,084,600	0	474,181	474,181

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended September 30, 2012	
Ending Balance 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	224,584	911,896	1,136,480	178,932	602,818	781,750	45,652	309,078	354,730
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,295,680	866,324	3,162,004	1,643,070	572,692	2,215,762	652,610	293,632	946,242
3	875000	Measuring & Reg Sta Exp-General	128,388	0	128,388	84,458	0	84,458	43,930	0	43,930
3	876000	Measuring & Reg Sta Exp-Industrial	4,032	0	4,032	3,021	0	3,021	1,011	0	1,011
3	877000	Measuring & Reg Sta Exp-City Gate	186,753	0	186,753	78,375	0	78,375	108,378	0	108,378
3	878000	Meter & House Regulator Expenses	627,129	0	627,129	512,827	0	512,827	114,302	0	114,302
3	879000	Customer Installation Expenses	1,396,734	85,541	1,482,275	799,495	56,548	856,043	597,239	28,993	626,232
3	880000	Other Expenses	965,154	784,050	1,749,204	625,058	518,304	1,143,362	340,096	265,746	605,842
3	881000	Rents	0	39,622	39,622	0	26,193	26,193	0	13,429	13,429
		MAINTENANCE									
3	885000	Supervision & Engineering	120,758	4,741	125,499	46,935	3,134	50,069	73,823	1,607	75,430
3	887000	Mains	1,649,487	6,907	1,656,394	1,104,247	4,566	1,108,813	545,240	2,341	547,581
3	889000	Measuring & Reg Sta Exp-General	188,523	0	188,523	122,135	0	122,135	66,388	0	66,388
3	890000	Measuring & Reg Sta Exp-Industrial	200,839	401	201,240	55,918	265	56,183	144,921	136	145,057
3	891000	Measuring & Reg Sta Exp-City Gate	67,882	0	67,882	49,171	0	49,171	18,711	0	18,711
3	892000	Services	1,046,716	54,355	1,101,071	667,003	35,932	702,935	379,713	18,423	398,136
3	893000	Meters & House Regulators	659,822	694,314	1,354,136	482,939	458,983	941,922	176,883	235,331	412,214
3	894000	Other Equipment	229	190,551	190,780	116	125,966	126,082	113	64,585	64,698
		TOTAL DISTRIBUTION OPERATING EXP	9,762,710	3,638,702	13,401,412	6,453,700	2,405,401	8,859,101	3,309,010	1,233,301	4,542,311
G-DEPX		Depreciation Expense-Distribution	10,518,657	36,925	10,555,582	6,886,348	25,581	6,911,929	3,632,309	11,344	3,643,653
G-OTX		Taxes Other Than FIT	16,088,994	0	16,088,994	13,790,518	0	13,790,518	2,298,476	0	2,298,476
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	26,607,651	36,925	26,644,576	20,676,866	25,581	20,702,447	5,930,785	11,344	5,942,129
		TOTAL DISTRIBUTION EXPENSES	36,370,361	3,675,627	40,045,988	27,130,566	2,430,982	29,561,548	9,239,795	1,244,645	10,484,440
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	384,119	384,119	0	255,508	255,508	0	128,611	128,611
2	902000	Meter Reading Expenses	1,723,513	61,903	1,785,416	1,489,943	41,177	1,531,120	233,570	20,726	254,296
G-903	903XXX	Customer Records & Collection Expenses	1,037,005	3,948,556	4,985,561	731,693	2,626,500	3,358,193	305,312	1,322,056	1,627,368
2	904000	Uncollectible Accounts	0	1,436,368	1,436,368	0	955,443	955,443	0	480,925	480,925
2	905000	Misc Customer Accounts	0	131,073	131,073	0	87,187	87,187	0	43,886	43,886
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,760,518	5,962,019	8,722,537	2,221,636	3,965,815	6,187,451	538,882	1,996,204	2,535,086
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	8,687,162	159,599	8,846,761	6,901,869	106,162	7,008,031	1,785,293	53,437	1,838,730
2	909000	Advertising	16,940	725,786	742,726	12,869	482,778	495,647	4,071	243,008	247,079
2	910000	Misc Customer Service & Info Exp	0	97,196	97,196	0	64,653	64,653	0	32,543	32,543
		TOTAL CUSTOMER SERVICE & INFO EXP	8,704,102	982,581	9,686,683	6,914,738	653,593	7,568,331	1,789,364	328,988	2,118,352

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For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>SALES EXPENSES:</b>									
2	912000	Demonstrating & Selling Expenses	0	7,341	7,341	0	4,883	4,883	0	2,458	2,458
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>7,341</b>	<b>7,341</b>	<b>0</b>	<b>4,883</b>	<b>4,883</b>	<b>0</b>	<b>2,458</b>	<b>2,458</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	133,123	7,036,880	7,170,003	98,903	4,756,016	4,854,919	34,220	2,280,864	2,315,084
4	921000	Office Supplies & Expenses	1,305	1,072,947	1,074,252	1,305	725,173	726,478	0	347,774	347,774
4	922000	Admin. Expenses Transferred - Credit	0	(36,012)	(36,012)	0	(24,339)	(24,339)	0	(11,673)	(11,673)
4	923000	Outside Services Employed	0	3,306,339	3,306,339	0	2,234,655	2,234,655	0	1,071,684	1,071,684
4	924000	Property Insurance Premium	0	302,514	302,514	0	204,460	204,460	0	98,054	98,054
4	925XXX	Injuries and Damages	7,685	842,974	850,659	6,737	569,741	576,478	948	273,233	274,181
4	926XXX	Employee Pensions and Benefits	55,561	226,203	281,764	55,561	152,884	208,445	0	73,319	73,319
4	928000	Regulatory Commission Expenses	1,013,741	272,298	1,286,039	753,554	184,038	937,592	260,187	88,260	348,447
4	930000	Miscellaneous General Expenses	36,109	875,953	912,062	20,878	592,030	612,908	15,231	283,923	299,154
4	931000	Rents	10,902	266,718	277,620	10,201	180,267	190,468	701	86,451	87,152
4	935000	Maintenance of General Plant	298,741	1,771,087	2,069,828	207,004	1,197,025	1,404,029	91,737	574,062	665,799
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>1,557,167</b>	<b>15,937,901</b>	<b>17,495,068</b>	<b>1,154,143</b>	<b>10,771,950</b>	<b>11,926,093</b>	<b>403,024</b>	<b>5,165,951</b>	<b>5,568,975</b>
G-DEPX		Depreciation Expense-General Plant	443,911	2,296,245	2,740,156	281,354	1,551,964	1,833,318	162,557	744,281	906,838
G-AMTX		Amortization Expense - General Plant - 303000	27,055	2,072	29,127	23,163	1,400	24,563	3,892	672	4,564
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,741,881	1,741,881	0	1,177,285	1,177,285	0	564,596	564,596
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	6,256	6,256	0	4,228	4,228	0	2,028	2,028
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	(96,960)	0	(96,960)	(96,960)	0	(96,960)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	283,425	0	283,425	283,425	0	283,425	0	0	0
99	407335	DSIT Amortization - ID	(3)	0	(3)	0	0	0	(3)	0	(3)
99	407425	WA GRC Jackson Prairie Deferral	(203,785)	0	(203,785)	(203,785)	0	(203,785)	0	0	0
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>453,643</b>	<b>4,046,454</b>	<b>4,500,097</b>	<b>287,197</b>	<b>2,734,877</b>	<b>3,022,074</b>	<b>166,446</b>	<b>1,311,577</b>	<b>1,478,023</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>2,010,810</b>	<b>19,984,355</b>	<b>21,995,165</b>	<b>1,441,340</b>	<b>13,506,827</b>	<b>14,948,167</b>	<b>569,470</b>	<b>6,477,528</b>	<b>7,046,998</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>269,912,620</b>	<b>33,398,455</b>	<b>303,311,075</b>	<b>188,965,659</b>	<b>22,472,706</b>	<b>211,438,365</b>	<b>80,946,961</b>	<b>10,925,749</b>	<b>91,872,710</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>27,127,444</b>			<b>16,777,986</b>			<b>10,349,458</b>
G-FIT		FEDERAL INCOME TAX			4,725,311			2,680,175			2,045,136
G-FIT		DEFERRED FEDERAL INCOME TAX			1,566,037			1,125,851			440,186
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(42,471)			(25,683)			(16,788)
		<b>GAS NET OPERATING INCOME (LOSS)</b>			<b>20,878,567</b>			<b>12,997,643</b>			<b>7,880,924</b>



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended September 30, 2012	
Ending Balance 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%		66.518%			33.482%		
G-ALL	3	Direct Distribution Operating Expense		100.000%		66.106%			33.894%		
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		67.587%			32.413%		
G-ALL	6	Actual Therms Purchased		100.000%		69.278%			30.722%		
G-ALL	10	Actual Annual Throughput		100.000%		67.278%			32.722%		
G-ALL	99	Not Allocated		0.000%		0.000%			0.000%		

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	156,951,718	0	156,951,718	107,603,468	0	107,603,468	49,348,250	0	49,348,250
1	804001	Pipeline Demand Costs	26,615,404	0	26,615,404	18,515,655	0	18,515,655	8,099,749	0	8,099,749
1	804002	Transport Variable Charges	757,465	0	757,465	527,028	0	527,028	230,437	0	230,437
6	804010	Gas Costs - Fixed Hedge	(229,255)	0	(229,255)	(148,679)	0	(148,679)	(80,576)	0	(80,576)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	209,611	0	209,611	141,997	0	141,997	67,614	0	67,614
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	9,303,504	0	9,303,504	6,429,186	0	6,429,186	2,874,318	0	2,874,318
6	804700	Gas Costs - Offsystem Bookout	1,468,700	0	1,468,700	989,394	0	989,394	479,306	0	479,306
6	804711	Gas Costs - Offsystem Bookout Offset	(1,468,700)	0	(1,468,700)	(989,394)	0	(989,394)	(479,306)	0	(479,306)
6	804730	Gas Costs - Intracompany LDC Gas	13,244,052	0	13,244,052	9,139,602	0	9,139,602	4,104,450	0	4,104,450
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(7,744,610)	0	(7,744,610)	(5,505,301)	0	(5,505,301)	(2,239,309)	0	(2,239,309)
99	805120	Gas Expense - Rate Deferrals	10,394,355	0	10,394,355	6,858,637	0	6,858,637	3,535,718	0	3,535,718
		TOTAL PURCHASED GAS COSTS	209,502,244	0	209,502,244	143,561,593	0	143,561,593	65,940,651	0	65,940,651

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	6	Actual Therms Purchased	100.000%	69.278%	30.722%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	1,037,005	3,948,556	4,985,561	731,693	2,626,500	3,358,193	305,312	1,322,056	1,627,368
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
		Total Account 903	1,037,005	3,948,556	4,985,561	731,693	2,626,500	3,358,193	305,312	1,322,056	1,627,368

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.518%	33.482%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.662%	34.338%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	218,118	159,599	377,717	153,471	106,162	259,633	64,647	53,437	118,084
99	908600	Public Purpose Tariff Rider Expense Offset	8,644,333	0	8,644,333	6,873,927	0	6,873,927	1,770,406	0	1,770,406
99	908610	Limited Income Tax Refund Program	36,868	0	36,868	36,868	0	36,868	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(212,157)	0	(212,157)	(162,397)	0	(162,397)	(49,760)	0	(49,760)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	8,687,162	159,599	8,846,761	6,901,869	106,162	7,008,031	1,785,293	53,437	1,838,730

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.518%	33.482%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended September 30, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.54%	52.54%
2	Cost of Debt		5.698%	5.825%
	Total Cost of Debt		2.994%	3.060%
	Total Weighted Cost		2.994%	3.060%
G-APL	Net Rate Base	321,502,918	210,659,772	110,843,146
	Interest Deduction for FIT Calculation	9,698,954	6,307,154	3,391,800

1 #  
2 #

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended September 30, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	330,438,519	228,216,351	102,222,168
G-OPS	Operating & Maintenance Expense	271,494,222	187,246,141	84,248,081
G-OPS	Book Deprec/Amort and Reg Amortizations	15,679,493	10,368,053	5,311,440
G-OTX	Taxes Other than FIT	16,137,360	13,824,171	2,313,189
	Net Operating Income Before FIT	27,127,444	16,777,986	10,349,458
G-INT	Less: Interest Expense	9,698,954	6,307,154	3,391,800
G-SCM	Schedule M Adjustments	(3,927,600)	(2,813,189)	(1,114,411)
	Taxable Net Operating Income	13,500,890	7,657,643	5,843,247
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	4,725,311	2,680,175	2,045,136
G-DTE	Deferred FIT	1,566,037	1,125,851	440,186
99	411400 Amortized Investment Tax Credit	(42,471)	(25,683)	(16,788)
	Total FIT/Deferred FIT & ITC	6,248,877	3,780,343	2,468,534

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS SCHEDULE M ITEMS</b>	G-SCM-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX/AMTX		Book Depreciation & Amortization	10,989,623	4,707,193	15,696,816	7,190,865	3,194,508	10,385,373	3,798,758	1,512,685	5,311,443
12	997001	Contributions In Aid of Construction	0	(41,870)	(41,870)	0	(27,493)	(27,493)	0	(14,377)	(14,377)
2	997002	Injuries and Damages	0	(75,001)	(75,001)	0	(49,889)	(49,889)	0	(25,112)	(25,112)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	985,903	985,903	0	666,342	666,342	0	319,561	319,561
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	2,452,000	0	2,452,000	1,149,552	0	1,149,552	1,302,448	0	1,302,448
4	997015	Airplane Lease Payments	0	103,148	103,148	0	69,715	69,715	0	33,433	33,433
12	997016	Redemption Expense Amortization	0	226,713	226,713	0	148,864	148,864	0	77,849	77,849
4	997020	FAS87 Current Pension Accrual	0	530,786	530,786	0	358,742	358,742	0	172,044	172,044
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	183,220	0	183,220	183,220	0	183,220	0	0	0
12	997032	Interest Rate Swaps	0	(3,462,263)	(3,462,263)	0	(2,273,391)	(2,273,391)	0	(1,188,872)	(1,188,872)
4	997033	DSM Tariff Rider	662,861	0	662,861	510,179	0	510,179	152,682	0	152,682
12	997048	AFUDC	0	(119,133)	(119,133)	0	(78,225)	(78,225)	0	(40,908)	(40,908)
11	997049	Tax Depreciation	0	(22,716,396)	(22,716,396)	0	(14,980,327)	(14,980,327)	0	(7,736,069)	(7,736,069)
1	997055	Deferred Gas Exchange	0	999,990	999,990	0	695,793	695,793	0	304,197	304,197
4	997062	Gain on Sale of Office Building	0	(16,341)	(16,341)	0	(11,044)	(11,044)	0	(5,297)	(5,297)
99	997065	Amortization of Unbilled Revenue Add-Ins	(203,189)	0	(203,189)	(162,397)	0	(162,397)	(40,792)	0	(40,792)
99	997073	DSIT Amortization - ID	(15,010)	0	(15,010)	0	0	0	(15,010)	0	(15,010)
11	997080	Book Transportation Depreciation	0	615,318	615,318	0	405,771	405,771	0	209,547	209,547
4	997081	Deferred Compensation	0	38,205	38,205	0	25,822	25,822	0	12,383	12,383
4	997082	Meal Disallowances	0	99,427	99,427	0	67,200	67,200	0	32,227	32,227
4	997083	Paid Time Off	0	(20,631)	(20,631)	0	(13,944)	(13,944)	0	(6,687)	(6,687)
2	997084	Customer Uncollectibles	0	92,286	92,286	0	61,387	61,387	0	30,899	30,899
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>14,125,066</b>	<b>(18,052,666)</b>	<b>(3,927,600)</b>	<b>8,926,980</b>	<b>(11,740,169)</b>	<b>(2,813,189)</b>	<b>5,198,086</b>	<b>(6,312,497)</b>	<b>(1,114,411)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.518%	33.482%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.106%	33.894%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	6	Actual Therms Purchased	100.000%	69.278%	30.722%
G-ALL	11	Book Depreciation	100.000%	65.945%	34.055%
G-ALL	12	Net Gas Plant (before DFTT)	100.000%	65.662%	34.338%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>	<b>G-DTE-12E</b>
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	2,707,628	1,760,852	946,776
99	410100	Deferred Federal Income Tax Exp	(1,170,635)	(664,479)	(506,156)
		<b>SUBTOTAL</b>	<b>1,536,993</b>	<b>1,096,373</b>	<b>440,620</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(42,072)	(27,361)	(14,711)
99	411100	Deferred Federal Income Tax Exp	71,116	56,839	14,277
		<b>SUBTOTAL</b>	<b>29,044</b>	<b>29,478</b>	<b>(434)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>1,566,037</b>	<b>1,125,851</b>	<b>440,186</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.033%	34.967%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended September 30, 2012	
Ending Balance 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	48,366	48,366	0	33,653	33,653	0	14,713	14,713
		TOTAL UNDERGROUND STORAGE TAX	0	48,366	48,366	0	33,653	33,653	0	14,713	14,713
		DISTRIBUTION									
99	408110	State Excise Tax	5,998,026	0	5,998,026	5,998,026	0	5,998,026	0	0	0
99	408120	Municipal Occupation & License Tax	6,943,445	0	6,943,445	5,721,610	0	5,721,610	1,221,835	0	1,221,835
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	3,005,722	0	3,005,722	2,070,882	0	2,070,882	934,840	0	934,840
99	409100	State Income Tax	141,801	0	141,801	0	0	0	141,801	0	141,801
		TOTAL DISTRIBUTION TAX	16,088,994	0	16,088,994	13,790,518	0	13,790,518	2,298,476	0	2,298,476
		TOTAL TAXES OTHER THAN FIT	16,088,994	48,366	16,137,360	13,790,518	33,653	13,824,171	2,298,476	14,713	2,313,189

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
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<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-12E</b>
For Twelve Months Ended September 30, 2012		
Ending Balance 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)	1,146,018	41,410	1,187,428	964,981	27,988	992,969	181,037	13,422	194,459
4	3031XX	Misc Intangible IT Plant (3031XX)	0	10,186,497	10,186,497	0	6,884,748	6,884,748	0	3,301,749	3,301,749
4		TOTAL INTANGIBLE PLANT	1,146,018	10,227,907	11,373,925	964,981	6,912,736	7,877,717	181,037	3,315,171	3,496,208
		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	1,406,983	1,406,983	0	978,979	978,979	0	428,004	428,004
1	352XXX	Wells	0	18,346,134	18,346,134	0	12,765,240	12,765,240	0	5,580,894	5,580,894
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	11,532,141	11,532,141	0	8,024,064	8,024,064	0	3,508,077	3,508,077
1	355000	Measuring & Regulating Equipment	0	240,301	240,301	0	167,201	167,201	0	73,100	73,100
1	356000	Purification Equipment	0	403,712	403,712	0	280,903	280,903	0	122,809	122,809
1	357000	Other Equipment	0	1,531,390	1,531,390	0	1,065,541	1,065,541	0	465,849	465,849
		TOTAL UNDERGROUND STORAGE PLANT	0	34,971,943	34,971,943	0	24,333,478	24,333,478	0	10,638,465	10,638,465
		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	830,090	21,450	851,540	560,823	14,860	575,683	269,267	6,590	275,857
6	376000	Mains	227,679,578	2,512,521	230,192,099	146,113,720	1,740,624	147,854,344	81,565,858	771,897	82,337,755
6	378000	Measuring & Reg Station Equip-General	5,232,962	57,440	5,290,402	3,168,675	39,793	3,208,468	2,064,287	17,647	2,081,934
6	379000	Measuring & Reg Station Equip-City Gate	6,069,630	0	6,069,630	1,883,057	0	1,883,057	4,186,573	0	4,186,573
6	380000	Services	146,991,556	0	146,991,556	99,087,991	0	99,087,991	47,903,565	0	47,903,565
6	381000	Meters	64,431,717	0	64,431,717	43,257,940	0	43,257,940	21,173,777	0	21,173,777
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	2,971,165	0	2,971,165	2,343,125	0	2,343,125	628,040	0	628,040
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	454,359,944	2,591,411	456,951,355	296,480,772	1,795,277	298,276,049	157,879,172	796,134	158,675,306

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-12E</b>
For Twelve Months Ended September 30, 2012		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>GENERAL PLANT</b>											
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	4,446,299	13,282,287	17,728,586	3,311,973	8,977,099	12,289,072	1,134,326	4,305,188	5,439,514
4	391XXX	Office Furniture & Equipment	0	9,990,309	9,990,309	0	6,752,150	6,752,150	0	3,238,159	3,238,159
4	392XXX	Transportation Equipment	6,416,587	1,455,502	7,872,089	4,648,158	983,730	5,631,888	1,768,429	471,772	2,240,201
4	393000	Stores Equipment	155,008	361,550	516,558	114,822	244,361	359,183	40,186	117,189	157,375
4	394000	Tools, Shop & Garage Equipment	1,708,642	2,699,190	4,407,832	1,261,744	1,824,302	3,086,046	446,898	874,888	1,321,786
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	3,537,894	1,084,837	4,622,731	2,644,315	733,209	3,377,524	893,579	351,628	1,245,207
4	397XXX	Communications Equipment	1,970,644	4,874,668	6,845,312	655,485	3,294,642	3,950,127	1,315,159	1,580,026	2,895,185
4	398000	Miscellaneous Equipment	19	78,722	78,741	8	53,206	53,214	11	25,516	25,527
<b>TOTAL GENERAL PLANT</b>			<b>19,000,115</b>	<b>34,961,790</b>	<b>53,961,905</b>	<b>13,285,096</b>	<b>23,629,626</b>	<b>36,914,722</b>	<b>5,715,019</b>	<b>11,332,164</b>	<b>17,047,183</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>474,506,077</b>	<b>82,753,051</b>	<b>557,259,128</b>	<b>310,730,849</b>	<b>56,671,117</b>	<b>367,401,966</b>	<b>163,775,228</b>	<b>26,081,934</b>	<b>189,857,162</b>
<b>ACCUMULATED DEPRECIATION</b>											
G-ADEP		Underground Storage	0	(12,304,325)	(12,304,325)	0	(8,561,349)	(8,561,349)	0	(3,742,976)	(3,742,976)
G-ADEP		Distribution Plant	(155,345,949)	(1,419,767)	(156,765,716)	(103,037,677)	(983,586)	(104,021,263)	(52,308,272)	(436,181)	(52,744,453)
G-ADEP		General Plant	(4,551,416)	(9,597,521)	(14,148,937)	(2,621,896)	(6,486,676)	(9,108,572)	(1,929,520)	(3,110,845)	(5,040,365)
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(159,897,365)</b>	<b>(23,321,613)</b>	<b>(183,218,978)</b>	<b>(105,659,573)</b>	<b>(16,031,611)</b>	<b>(121,691,184)</b>	<b>(54,237,792)</b>	<b>(7,290,002)</b>	<b>(61,527,794)</b>
<b>ACCUMULATED AMORTIZATION</b>											
G-AAMT		General Plant - 303000	(136,502)	(9,750)	(146,252)	(94,547)	(6,590)	(101,137)	(41,955)	(3,160)	(45,115)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(4,845,069)	(4,845,069)	0	(3,274,637)	(3,274,637)	0	(1,570,432)	(1,570,432)
G-AAMT		Underground Storage	0	(239,348)	(239,348)	0	(166,538)	(166,538)	0	(72,810)	(72,810)
G-AAMT		General Plant - 390200, 396200	(4,609)	(30,179)	(34,788)	(3,641)	(20,397)	(24,038)	(968)	(9,782)	(10,750)
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(141,111)</b>	<b>(5,124,346)</b>	<b>(5,265,457)</b>	<b>(98,188)</b>	<b>(3,468,162)</b>	<b>(3,566,350)</b>	<b>(42,923)</b>	<b>(1,656,184)</b>	<b>(1,699,107)</b>
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(160,038,476)</b>	<b>(28,445,959)</b>	<b>(188,484,435)</b>	<b>(105,757,761)</b>	<b>(19,499,773)</b>	<b>(125,257,534)</b>	<b>(54,280,715)</b>	<b>(8,946,186)</b>	<b>(63,226,901)</b>
<b>NET GAS UTILITY PLANT before DFIT</b>			<b>314,467,601</b>	<b>54,307,092</b>	<b>368,774,693</b>	<b>204,973,088</b>	<b>37,171,344</b>	<b>242,144,432</b>	<b>109,494,513</b>	<b>17,135,748</b>	<b>126,630,261</b>
<b>ACCUMULATED DFIT</b>											
12	282900	ADFIT - Gas Plant In Service	0	(62,016,313)	(62,016,313)	0	(40,721,151)	(40,721,151)	0	(21,295,162)	(21,295,162)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,397,479)	(7,397,479)	0	(4,991,994)	(4,991,994)	0	(2,405,485)	(2,405,485)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(77,573)	(77,573)	0	(52,429)	(52,429)	0	(25,144)	(25,144)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,299,139)	(1,299,139)	0	(853,041)	(853,041)	0	(446,098)	(446,098)
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(70,790,504)</b>	<b>(70,790,504)</b>	<b>0</b>	<b>(46,618,615)</b>	<b>(46,618,615)</b>	<b>0</b>	<b>(24,171,889)</b>	<b>(24,171,889)</b>
<b>NET GAS UTILITY PLANT</b>			<b>314,467,601</b>	<b>(16,483,412)</b>	<b>297,984,189</b>	<b>204,973,088</b>	<b>(9,447,271)</b>	<b>195,525,817</b>	<b>109,494,513</b>	<b>(7,036,141)</b>	<b>102,458,372</b>
<b>ALLOCATION RATIOS:</b>											
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%			69.278%			30.722%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			65.662%			34.338%	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended September 30, 2012	
Ending Balance 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	314,467,601	(16,483,412)	297,984,189	204,973,088	(9,447,271)	195,525,817	109,494,513	(7,036,141)	102,458,372
		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	16,866,611	16,866,611	0	11,735,788	11,735,788	0	5,130,823	5,130,823
4	252000	Customer Advances	(77,864)	(855)	(78,719)	(11,804)	(578)	(12,382)	(66,060)	(277)	(66,337)
99	235199	Customer Deposits	(577,125)	0	(577,125)	(577,125)	0	(577,125)	0	0	0
C-WKC		Working Capital	0	1,576,898	1,576,898	0	0	0	0	1,576,898	1,576,898
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(654,989)	24,173,718	23,518,729	(588,929)	15,722,884	15,133,955	(66,060)	8,450,834	8,384,774
		NET RATE BASE	313,812,612	7,690,306	321,502,918	204,384,159	6,275,613	210,659,772	109,428,453	1,414,693	110,843,146

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
Steam (ED-AN)	10,700,782	10,700,782											
Hydro (ED-AN)	8,858,043	8,858,043											
Other (ED-AN)	8,329,096	8,329,096											
<b>Total Electric Production</b>	<b>27,887,921</b>	<b>27,887,921</b>											
<b>Electric Transmission</b>													
ED-AN	10,612,010	10,612,010											
<b>Total Electric Transmission</b>	<b>10,612,010</b>	<b>10,612,010</b>											
<b>Electric Distribution</b>													
ED-ID	11,144,908	11,144,908											
ED-WA	20,298,086	20,298,086											
<b>Total Electric Distribution</b>	<b>31,442,994</b>	<b>31,442,994</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	623,587		623,587			623,587	623,587		433,892	433,892		189,695	189,695
GD-OR	112,189			112,189									
<b>Total Gas Underground Storage</b>	<b>735,776</b>		<b>623,587</b>	<b>112,189</b>		<b>623,587</b>	<b>623,587</b>		<b>433,892</b>	<b>433,892</b>		<b>189,695</b>	<b>189,695</b>
<b>Gas Distribution</b>													
6 GD-AN	36,925		36,925			36,925	36,925		25,581	25,581		11,344	11,344
GD-ID	3,632,309		3,632,309			3,632,309	3,632,309				3,632,309		3,632,309
GD-WA	6,886,348		6,886,348			6,886,348	6,886,348	6,886,348		6,886,348			
GD-OR	3,760,868			3,760,868									
<b>Total Gas Distribution</b>	<b>14,316,450</b>		<b>10,555,582</b>	<b>3,760,868</b>		<b>10,518,657</b>	<b>10,555,582</b>	<b>6,886,348</b>	<b>25,581</b>	<b>6,911,929</b>		<b>3,632,309</b>	<b>11,344</b>
<b>Total Gas Distribution</b>													<b>3,643,653</b>
<b>General Plant</b>													
ED-AN	2,579,236	2,579,236											
ED-ID	293,470	293,470											
ED-WA	853,590	853,590											
7,4 CD-AA	10,425,355	7,510,843	2,073,499	841,013		2,073,499	2,073,499		1,401,416	1,401,416		672,083	672,083
9,4 CD-AN	349,540	274,952	74,588			74,588	74,588		50,412	50,412		24,176	24,176
9 CD-ID	420,215	330,545	89,670			89,670	89,670				89,670		89,670
9 CD-WA	154,529	121,554	32,975			32,975	32,975	32,975			32,975		
8,4 GD-AA	162,674		116,037	46,637		116,037	116,037		78,426	78,426		37,611	37,611
4 GD-AN	32,121		32,121			32,121	32,121		21,710	21,710		10,411	10,411
GD-ID	72,887		72,887			72,887	72,887				72,887		72,887
GD-WA	248,379		248,379			248,379	248,379	248,379		248,379			
GD-OR	255,282			255,282									
<b>Total General Plant</b>	<b>15,847,278</b>	<b>11,964,190</b>	<b>2,740,156</b>	<b>1,142,932</b>		<b>443,911</b>	<b>2,296,245</b>	<b>2,740,156</b>	<b>281,354</b>	<b>1,551,964</b>	<b>1,833,318</b>	<b>162,557</b>	<b>744,281</b>
<b>Total Depreciation Expense</b>	<b>100,842,429</b>	<b>81,907,115</b>	<b>13,919,325</b>	<b>5,015,989</b>		<b>10,962,568</b>	<b>2,956,757</b>	<b>13,919,325</b>	<b>7,167,702</b>	<b>2,011,437</b>	<b>9,179,139</b>	<b>3,794,866</b>	<b>945,320</b>
<b>Total Depreciation Expense</b>													<b>4,740,186</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elcc/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	Elcc/Gas North 4-Factor	78.661%	21.339%	0.000%	6 Actual Therms Purchased	69.278%	30.722%

**RESULTS OF OPERATIONS**  
**GAS-NORTH AMORTIZATION EXPENSE**  
For Twelve Months Ended September 30, 2012  
Ending Balance Basis

Report ID:  
**G-AMTX-12E**

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
Franchises (302000)	ED-AN	917,010	917,010										
Misc Intangible PIt (303000)	ED-AN	92,788	92,788										
<b>Total Production/Transmission</b>		<b>1,009,798</b>	<b>1,009,798</b>										
<b>Distribution</b>													
Franchises (302000)	ED-WA	23,940	23,940										
Misc Intangible PIt (303000)	ED-WA	2,833	2,833										
<b>Total Distribution</b>		<b>26,773</b>	<b>26,773</b>										
<b>General Plant - 303000</b>													
9,4	CD-AN	9,710	7,638	2,072		2,072	2,072		1,400	1,400		672	672
	GD-ID	3,892		3,892	3,892		3,892				3,892		3,892
	GD-WA	23,163		23,163	23,163		23,163	23,163		23,163			
	GD-OR	7,771		7,771									
<b>Total General Plant - 303000</b>		<b>44,536</b>	<b>7,638</b>	<b>29,127</b>	<b>27,055</b>	<b>2,072</b>	<b>29,127</b>	<b>23,163</b>	<b>1,400</b>	<b>24,563</b>	<b>3,892</b>	<b>672</b>	<b>4,564</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4	CD-AA	7,538,429	5,430,986	1,499,318	608,125		1,499,318	1,499,318		1,013,344	1,013,344		485,974
	ED-AN	211,274	211,274										
	ED-ID	2,559	2,559										
	ED-WA	272,369	272,369										
8,4	GD-AA	336,804		240,246	96,558		240,246	240,246		162,375	162,375		77,871
4	GD-AN	2,317		2,317			2,317	2,317		1,566	1,566		751
	GD-OR	6,826		6,826									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>8,370,578</b>	<b>5,917,188</b>	<b>1,741,881</b>	<b>711,509</b>		<b>1,741,881</b>	<b>1,741,881</b>		<b>1,177,285</b>	<b>1,177,285</b>		<b>564,596</b>
<b>Gas Underground Storage</b>													
1	GD-AN	227		227			227	227		158	158		69
<b>Total Gas Underground Storage</b>		<b>227</b>		<b>227</b>			<b>227</b>	<b>227</b>		<b>158</b>	<b>158</b>		<b>69</b>
<b>General Plant - 390200, 396200</b>													
7,4	CD-AA	31,453	22,660	6,256	2,537		6,256	6,256		4,228	4,228		2,028
4	ED-AN	26,030	26,030										
	GD-OR	4,479		4,479									
<b>Total General Plant- 390200, 396200</b>		<b>61,962</b>	<b>48,690</b>	<b>6,256</b>	<b>7,016</b>		<b>6,256</b>	<b>6,256</b>		<b>4,228</b>	<b>4,228</b>		<b>2,028</b>
<b>Total Amortization Expense</b>		<b>9,513,874</b>	<b>7,010,087</b>	<b>1,777,491</b>	<b>726,296</b>		<b>27,055</b>	<b>1,750,436</b>	<b>1,777,491</b>	<b>23,163</b>	<b>1,183,071</b>	<b>1,206,234</b>	<b>3,892</b>

**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%			

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
Steam (ED-AN)	(277,851,293)	(277,851,293)											
Hydro (ED-AN)	(113,618,127)	(113,618,127)											
Other (ED-AN)	(77,456,958)	(77,456,958)											
<b>Total Electric Production</b>	<b>(468,926,378)</b>	<b>(468,926,378)</b>											
<b>Electric Transmission</b>													
ED-AN	(181,332,667)	(181,332,667)											
<b>Total Electric Transmission</b>	<b>(181,332,667)</b>	<b>(181,332,667)</b>											
<b>Electric Distribution</b>													
ED-ID	(139,694,599)	(139,694,599)											
ED-WA	(225,471,875)	(225,471,875)											
<b>Total Electric Distribution</b>	<b>(365,166,474)</b>	<b>(365,166,474)</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	(12,304,325)		(12,304,325)		(12,304,325)	(12,304,325)		(8,561,349)	(8,561,349)		(3,742,976)	(3,742,976)	
GD-OR	(380,631)			(380,631)									
<b>Total Gas Underground Storage</b>	<b>(12,684,956)</b>		<b>(12,304,325)</b>	<b>(380,631)</b>	<b>(12,304,325)</b>	<b>(12,304,325)</b>		<b>(8,561,349)</b>	<b>(8,561,349)</b>		<b>(3,742,976)</b>	<b>(3,742,976)</b>	
<b>Gas Distribution</b>													
6 GD-AN	(1,419,767)		(1,419,767)										
GD-ID	(52,308,272)		(52,308,272)		(52,308,272)	(52,308,272)		(983,586)	(983,586)		(52,308,272)	(436,181)	(436,181)
GD-WA	(103,037,677)		(103,037,677)		(103,037,677)	(103,037,677)	(103,037,677)			(103,037,677)			
GD-OR	(86,943,967)			(86,943,967)									
<b>Total Gas Distribution</b>	<b>(243,709,683)</b>		<b>(156,765,716)</b>	<b>(86,943,967)</b>	<b>(155,345,949)</b>	<b>(1,419,767)</b>	<b>(156,765,716)</b>	<b>(103,037,677)</b>	<b>(983,586)</b>	<b>(104,021,263)</b>	<b>(52,308,272)</b>	<b>(436,181)</b>	<b>(52,744,453)</b>
<b>General Plant</b>													
ED-AN	(33,343,597)	(33,343,597)											
ED-ID	(5,392,991)	(5,392,991)											
ED-WA	(10,382,734)	(10,382,734)											
7,4 CD-AA	(27,821,410)	(20,043,657)	(5,533,400)	(2,244,353)	(5,533,400)	(5,533,400)		(3,739,859)	(3,739,859)		(1,793,541)	(1,793,541)	
9,4 CD-AN	(10,787,043)	(8,485,196)	(2,301,847)		(2,301,847)	(2,301,847)		(1,555,749)	(1,555,749)		(746,098)	(746,098)	
9 CD-ID	(4,591,491)	(3,611,713)	(979,778)		(979,778)	(979,778)					(979,778)	(979,778)	
9 CD-WA	(2,064,007)	(1,623,569)	(440,438)		(440,438)	(440,438)	(440,438)			(440,438)			
8,4 GD-AA	(1,273,821)		(908,629)	(365,192)	(908,629)	(908,629)		(614,115)	(614,115)		(294,514)	(294,514)	
4 GD-AN	(853,645)		(853,645)		(853,645)	(853,645)		(576,953)	(576,953)		(276,692)	(276,692)	
GD-ID	(949,742)		(949,742)		(949,742)	(949,742)					(949,742)	(949,742)	
GD-WA	(2,181,458)		(2,181,458)		(2,181,458)	(2,181,458)	(2,181,458)			(2,181,458)			
GD-OR	(3,535,271)			(3,535,271)									
<b>Total General Plant</b>	<b>(103,177,210)</b>	<b>(82,883,457)</b>	<b>(14,148,937)</b>	<b>(6,144,816)</b>	<b>(4,551,416)</b>	<b>(9,597,521)</b>	<b>(14,148,937)</b>	<b>(2,621,896)</b>	<b>(6,486,676)</b>	<b>(9,108,572)</b>	<b>(1,929,520)</b>	<b>(3,110,845)</b>	<b>(5,040,365)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,374,997,368)</b>	<b>(1,098,308,976)</b>	<b>(183,218,978)</b>	<b>(93,469,414)</b>	<b>(159,897,365)</b>	<b>(23,321,613)</b>	<b>(183,218,978)</b>	<b>(105,659,573)</b>	<b>(16,031,611)</b>	<b>(121,691,184)</b>	<b>(54,237,792)</b>	<b>(7,290,002)</b>	<b>(61,527,794)</b>

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	69.278%	30.722%											

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended September 30, 2012	
Ending Balance 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	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(6,238,153)	(6,238,153)											
Misc Intangible Plt (303000)	ED-AN	(587,575)	(587,575)											
<b>Total Production/Transmission</b>		<b>(6,825,728)</b>	<b>(6,825,728)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(66,738)	(66,738)											
Misc Intangible Plt (303000)	ED-WA	(21,632)	(21,632)											
<b>Total Distribution</b>		<b>(88,370)</b>	<b>(88,370)</b>											
<b>General Plant - 303000</b>														
9,4	CD-AN	(45,691)	(35,941)	(9,750)		(9,750)	(9,750)		(6,590)	(6,590)		(3,160)	(3,160)	
	GD-ID	(41,955)		(41,955)	(41,955)		(41,955)				(41,955)		(41,955)	
	GD-WA	(94,547)		(94,547)	(94,547)		(94,547)	(94,547)						
	GD-OR	(46,746)		(46,746)										
<b>Total General Plant - 303000</b>		<b>(228,939)</b>	<b>(35,941)</b>	<b>(146,252)</b>	<b>(136,502)</b>	<b>(9,750)</b>	<b>(146,252)</b>	<b>(94,547)</b>	<b>(6,590)</b>	<b>(101,137)</b>	<b>(41,955)</b>	<b>(3,160)</b>	<b>(45,115)</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(21,864,621)	(15,752,148)	(4,348,654)	(1,763,819)		(4,348,654)	(4,348,654)	(2,939,125)	(2,939,125)		(1,409,529)	(1,409,529)	
	ED-AN	(870,166)	(870,166)											
	ED-WA	(366,362)	(366,362)											
8,4	GD-AA	(675,393)		(481,764)	(193,629)		(481,764)	(481,764)	(325,610)	(325,610)		(156,154)	(156,154)	
4	GD-AN	(14,651)		(14,651)			(14,651)	(14,651)	(9,902)	(9,902)		(4,749)	(4,749)	
	GD-OR	(47,111)		(47,111)										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(23,838,304)</b>	<b>(16,988,676)</b>	<b>(4,845,069)</b>	<b>(2,004,559)</b>		<b>(4,845,069)</b>	<b>(4,845,069)</b>	<b>(3,274,637)</b>	<b>(3,274,637)</b>		<b>(1,570,432)</b>	<b>(1,570,432)</b>	
<b>Gas Underground Storage</b>														
1	GD-AN	(239,348)		(239,348)			(239,348)	(239,348)	(166,538)	(166,538)		(72,810)	(72,810)	
<b>Total Gas Underground Storage</b>		<b>(239,348)</b>		<b>(239,348)</b>			<b>(239,348)</b>	<b>(239,348)</b>	<b>(166,538)</b>	<b>(166,538)</b>		<b>(72,810)</b>	<b>(72,810)</b>	
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(151,735)	(109,316)	(30,179)	(12,240)		(30,179)	(30,179)	(20,397)	(20,397)		(9,782)	(9,782)	
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	(42,140)	(42,140)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)	(1,863)				
	GD-OR	(48,127)		(48,127)										
<b>Total General Plant - 390200, 396200</b>		<b>(367,412)</b>	<b>(272,257)</b>	<b>(34,788)</b>	<b>(60,367)</b>		<b>(4,609)</b>	<b>(30,179)</b>	<b>(3,641)</b>	<b>(20,397)</b>	<b>(968)</b>	<b>(9,782)</b>	<b>(10,750)</b>	
<b>Total Accumulated Amortization</b>		<b>(31,588,101)</b>	<b>(24,210,972)</b>	<b>(5,265,457)</b>	<b>(2,111,672)</b>		<b>(141,111)</b>	<b>(5,124,346)</b>	<b>(5,265,457)</b>	<b>(98,188)</b>	<b>(3,468,162)</b>	<b>(3,566,350)</b>	<b>(42,923)</b>	<b>(1,656,184)</b>

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



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2012	
Ending Balance 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	5,748,207	480,611	1,973,731	3,293,865	5,748,207	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	3,346,027	0	0	0	0	0	0	0	0	3,346,027	0	3,346,027
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	60,765,972	0	0	43,778,237	43,778,237	0	0	12,085,744	12,085,744	0	4,901,991	4,901,991
9		CD-WA / ID / AN	17,627,525	5,273,809	4,181,416	4,410,762	13,865,987	1,430,669	1,134,326	1,196,543	3,761,538	0	0	0
		TOTAL ACCOUNT	89,369,035	5,754,420	6,155,147	51,482,864	63,392,431	3,311,973	1,134,326	13,282,287	17,728,586	3,346,027	4,901,991	8,248,018
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	5,186,830	2,642,166	14,649	2,530,015	5,186,830	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	462,795	0	0	0	0	0	0	330,116	330,116	0	132,679	132,679
7		CD-AA	48,466,317	0	0	34,917,073	34,917,073	0	0	9,639,466	9,639,466	0	3,909,778	3,909,778
9		CD-WA / ID / AN	65,973	0	0	51,895	51,895	0	0	14,078	14,078	0	0	0
		TOTAL ACCOUNT	54,188,565	2,642,166	14,649	37,498,983	40,155,798	0	0	9,990,310	9,990,310	0	4,042,457	4,042,457
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,427,359	7,955,889	2,887,542	6,583,928	17,427,359	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,947,450	0	0	0	0	4,321,829	1,609,185	1,016,436	6,947,450	0	0	0
99		GD-OR / AS	2,379,217	0	0	0	0	0	0	0	0	2,379,217	0	2,379,217
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	3,839,295	1,202,930	587,014	1,230,084	3,020,028	326,328	159,244	333,695	819,267	0	0	0
		TOTAL ACCOUNT	31,123,118	9,158,819	3,474,556	8,195,699	20,829,074	4,648,157	1,768,429	1,455,502	7,872,088	2,379,217	42,739	2,421,956

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2012	
Ending Balance 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	2,025,801	112,615	148,135	1,332,765	1,593,515	30,550	40,186	361,550	432,286	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,562,628</b>	<b>123,354</b>	<b>162,880</b>	<b>1,702,610</b>	<b>1,988,844</b>	<b>114,821</b>	<b>40,186</b>	<b>361,550</b>	<b>516,557</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,294,568	1,151,597	370,781	1,772,190	3,294,568	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,128,663	0	0	0	0	1,254,065	444,947	429,651	2,128,663	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	1,320,758	0	0	0	0	0	0	942,110	942,110	0	378,648	378,648
7		CD-AA	6,351,059	0	0	4,575,557	4,575,557	0	0	1,263,162	1,263,162	0	512,340	512,340
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
		<b>TOTAL ACCOUNT</b>	<b>14,362,102</b>	<b>1,179,903</b>	<b>377,972</b>	<b>6,584,652</b>	<b>8,142,527</b>	<b>1,261,744</b>	<b>446,898</b>	<b>2,699,190</b>	<b>4,407,832</b>	<b>920,755</b>	<b>890,988</b>	<b>1,811,743</b>
	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
		<b>TOTAL ACCOUNT</b>	<b>2,080,574</b>	<b>185,440</b>	<b>98,471</b>	<b>1,174,543</b>	<b>1,458,454</b>	<b>70,982</b>	<b>23,131</b>	<b>287,683</b>	<b>381,796</b>	<b>187,966</b>	<b>52,358</b>	<b>240,324</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2012	
Ending Balance 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	36,553,505	16,766,569	10,417,596	9,369,340	36,553,505	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,184,790	0	0	0	0	2,571,294	783,002	830,494	4,184,790	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
		<b>TOTAL ACCOUNT</b>	<b>42,872,076</b>	<b>17,035,740</b>	<b>10,825,212</b>	<b>10,299,866</b>	<b>38,160,818</b>	<b>2,644,314</b>	<b>893,579</b>	<b>1,084,837</b>	<b>4,622,730</b>	<b>43,834</b>	<b>44,694</b>	<b>88,528</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	46,709,942	8,390,004	2,839,269	35,480,669	46,709,942	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,006,657	0	0	0	0	556,417	450,240	0	1,006,657	0	0	0
99		GD-OR / AS	958,253	0	0	0	0	0	0	0	0	958,253	0	958,253
8		GD-AA	992,933	0	0	0	0	0	0	708,269	708,269	0	284,664	284,664
7		CD-AA	13,045,016	0	0	9,398,152	9,398,152	0	0	2,594,523	2,594,523	0	1,052,341	1,052,341
9		CD-WA / ID / AN	11,883,707	365,190	3,188,313	5,794,340	9,347,843	99,068	864,919	1,571,877	2,535,864	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>74,596,508</b>	<b>8,755,194</b>	<b>6,027,582</b>	<b>50,673,161</b>	<b>65,455,937</b>	<b>655,485</b>	<b>1,315,159</b>	<b>4,874,669</b>	<b>6,845,313</b>	<b>958,253</b>	<b>1,337,005</b>	<b>2,295,258</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	30,294	0	2,299	27,995	30,294	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
		<b>TOTAL ACCOUNT</b>	<b>428,193</b>	<b>31</b>	<b>2,340</b>	<b>313,220</b>	<b>315,591</b>	<b>8</b>	<b>11</b>	<b>78,722</b>	<b>78,741</b>	<b>2,367</b>	<b>31,494</b>	<b>33,861</b>
		<b>TOTAL GENERAL PLANT</b>	<b>318,062,149</b>	<b>45,205,333</b>	<b>27,845,013</b>	<b>171,020,685</b>	<b>244,071,031</b>	<b>13,285,093</b>	<b>5,715,018</b>	<b>34,961,792</b>	<b>53,961,903</b>	<b>8,367,721</b>	<b>11,661,494</b>	<b>20,029,215</b>

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-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	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	0
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	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	3,791,901	153,179	0	2,041,168	2,194,347	964,981	181,037	41,410	1,187,428	410,126	0	410,126	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	2,997,953	2,003,277	23,524	971,152	2,997,953	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	2,152,579	0	0	0	0	0	0	1,535,456	1,535,456	0	617,123	617,123	
7		CD-AA	40,744,144	0	0	29,353,711	29,353,711	0	0	8,103,603	8,103,603	0	3,286,830	3,286,830	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	45,941,116	2,003,277	23,524	30,324,863	32,351,664	0	0	9,639,059	9,639,059	46,440	3,903,953	3,950,393	
	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	2,655,237	0	0	1,912,939	1,912,939	0	0	528,100	528,100	0	214,198	214,198	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,924,351	0	0	2,161,485	2,161,485	0	0	547,437	547,437	1,231	214,198	215,429	
		TOTAL	52,657,368	2,156,456	23,524	34,527,516	36,707,496	964,981	181,037	10,227,906	11,373,924	457,797	4,118,151	4,575,948	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12E</b>
For Twelve Months Ended September 30, 2012	
Ending Balance 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	(35,172,086)	(25,339,378)	(6,995,376)	(2,837,332)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,884,356)	(1,482,253)	(402,103)	0
7	283750	CD-AA	(390,025)	(280,990)	(77,572)	(31,463)
		Total	<u>(37,446,467)</u>	<u>(27,102,621)</u>	<u>(7,475,051)</u>	<u>(2,868,795)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
COMMON WORKING CAPITAL  
For Twelve Months Ended September 30, 2012  
Ending Balance Basis

Report ID:  
C-WKC-12E

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		699,136	699,136		699,136	699,136		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,176,034	1,176,034		1,176,034	1,176,034		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,380,802	6,380,802		5,018,740	5,018,740		1,362,062	1,362,062
1	154300	PLANT MATERIALS & OPER SUP-CS2		265,761	265,761		209,031	209,031		56,730	56,730
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		728,423	728,423		572,932	572,932		155,491	155,491
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		12,434	12,434		9,780	9,780		2,654	2,654
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		0	0		0	0		0	0
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(181)	(181)		(142)	(142)		(39)	(39)
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000	0		0
<b>TOTAL</b>			<b>18,188,000</b>	<b>9,262,409</b>	<b>27,450,409</b>	<b>18,188,000</b>	<b>7,685,511</b>	<b>25,873,511</b>	<b>0</b>	<b>1,576,898</b>	<b>1,576,898</b>

ALLOCATION RATIOS: