

RESULTS OF OPERATIONS		Report ID: G-ROR-12E
GAS RATE OF RETURN		
For Twelve Months Ended March 31, 2012 Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	20,718,144	13,288,101	7,430,043
		Adjustments			
		Adjusted Gas Net Operating Income	20,718,144	13,288,101	7,430,043
G-APL		Gas Net Adjusted Rate Base	308,031,912	201,676,650	106,355,262
		RATE OF RETURN	6.726%	6.589%	6.986%

RESULTS OF OPERATIONS		Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES		
For Twelve Months Ended March 31, 2012 Ending Balance 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	03-31-2012	224,602 100.000%	149,136 66.400%	75,466 33.600%
3	G-OPS	Direct Distribution Operating Expense Percent		10,007,445 100.000%	6,371,184 63.664%	3,636,261 36.336%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		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 Percent		400.000% 100.000%	270.346% 67.587%	129.654% 32.413%

RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	03-31-2012	258,824,663 100.000%	180,356,091 69.683%	78,468,572 30.317%	
	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 Adjustments		1,408,245 0	867,690	540,555	XXXXXX
		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 Percentage		681,193 100.000%	360,451 52.915%	224,556 32.965%	96,186 14.120%
		Net Direct Plant Percentage		2,469,357,528 100.000%	1,967,998,952 79.697%	338,164,005 13.694%	163,194,571 6.609%
7		Total Percentages Average (CD AA)		400.000% 100.000%	288.177% 72.044%	79.555% 19.889%	32.268% 8.067%

RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 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
	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 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
	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:
GAS ALLOCATION PERCENTAGES	G-ALL-12E
For Twelve Months Ended March 31, 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		13,525,447	8,894,414	4,631,033	
			100.000%	65.761%	34.239%	
12	Net Gas Plant (before DFIT) Percent		364,870,764	240,118,525	124,752,239	
			100.000%	65.809%	34.191%	
13	G-PLT Net Gas General Plant Percent		39,237,821	27,460,841	11,776,980	
			100.000%	69.986%	30.014%	
14	Net Allocated Schedule M's Percent		-22,709,522	-14,874,712	-7,834,810	
			100.000%	65.500%	34.500%	
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 March 31, 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	151,660,157	0	151,660,157	104,400,091	0	104,400,091	47,260,066	0	47,260,066
99	4812XX	Commercial - Firm & Interruptible	77,456,235	0	77,456,235	54,690,129	0	54,690,129	22,766,106	0	22,766,106
99	4813XX	Industrial-Firm	3,682,252	0	3,682,252	2,088,517	0	2,088,517	1,593,735	0	1,593,735
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	293,726	0	293,726	259,621	0	259,621	34,105	0	34,105
99	499XXX	Unbilled Revenue	(1,694,237)	0	(1,694,237)	(1,027,423)	0	(1,027,423)	(666,814)	0	(666,814)
		TOTAL SALES TO ULTIMATE CUSTOMERS	231,398,133	0	231,398,133	160,410,935	0	160,410,935	70,987,198	0	70,987,198
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	130,893,285	0	130,893,285	90,451,985	0	90,451,985	40,441,300	0	40,441,300
99	488000	Miscellaneous Service Revenues	31,213	0	31,213	17,879	0	17,879	13,334	0	13,334
99	489300	Transportation For Others	4,000,707	0	4,000,707	3,581,442	0	3,581,442	419,265	0	419,265
99	493000	Rent from Gas Property	2,204	0	2,204	2,204	0	2,204	0	0	0
4	495000	Other Gas Revenues	6,052,160	86,492	6,138,652	4,200,079	58,457	4,258,536	1,852,081	28,035	1,880,116
		TOTAL OTHER OPERATING REVENUES	140,979,569	86,492	141,066,061	98,253,589	58,457	98,312,046	42,725,980	28,035	42,754,015
		TOTAL GAS REVENUES	372,377,702	86,492	372,464,194	258,664,524	58,457	258,722,981	113,713,178	28,035	113,741,213
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	261,013,919	0	261,013,919	180,354,969	0	180,354,969	80,658,950	0	80,658,950
6	808XXX	Net Natural Gas Storage Transactions	(352,564)	0	(352,564)	330,324	0	330,324	(682,888)	0	(682,888)
6	811000	Gas Used for Products Extraction	(1,344,649)	0	(1,344,649)	(938,225)	0	(938,225)	(406,424)	0	(406,424)
10	813000	Other Gas Expenses	0	1,329,854	1,329,854	0	894,699	894,699	0	435,155	435,155
99	813010	Gas Technology Institute (GTI) Expenses	108,008	0	108,008	77,202	0	77,202	30,806	0	30,806
		TOTAL PRODUCTION EXPENSES	259,424,714	1,329,854	260,754,568	179,824,270	894,699	180,718,969	79,600,444	435,155	80,035,599
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	12,157	12,157	0	8,459	8,459	0	3,698	3,698
1	824000	Other Expenses	0	462,150	462,150	0	321,564	321,564	0	140,586	140,586
1	837000	Other Equipment	0	414,635	414,635	0	288,503	288,503	0	126,132	126,132
		TOTAL UNDERGROUND STORAGE OPER EXP	0	888,942	888,942	0	618,526	618,526	0	270,416	270,416
G-DEPX		Depreciation Expense-Underground Storage	0	593,743	593,743	0	413,126	413,126	0	180,617	180,617
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	158	158	0	69	69
G-OTX		Taxes Other Than FIT	0	34,547	34,547	0	24,038	24,038	0	10,509	10,509
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	628,517	628,517	0	437,322	437,322	0	191,195	191,195
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,517,459	1,517,459	0	1,055,848	1,055,848	0	461,611	461,611

RESULTS OF OPERATIONS	Report ID: G-OPS-12E
GAS OPERATING STATEMENT	
For Twelve Months Ended March 31, 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	159,749	907,412	1,067,161	128,832	577,695	706,527	30,917	329,717	360,634
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,500,416	843,976	3,344,392	1,536,102	537,309	2,073,411	964,314	306,667	1,270,981
3	875000	Measuring & Reg Sta Exp-General	119,694	94	119,788	78,407	60	78,467	41,287	34	41,321
3	876000	Measuring & Reg Sta Exp-Industrial	6,756	0	6,756	6,738	0	6,738	18	0	18
3	877000	Measuring & Reg Sta Exp-City Gate	188,928	0	188,928	76,325	0	76,325	112,603	0	112,603
3	878000	Meter & House Regulator Expenses	661,640	0	661,640	500,143	0	500,143	161,497	0	161,497
3	879000	Customer Installation Expenses	1,478,450	84,967	1,563,417	849,321	54,093	903,414	629,129	30,874	660,003
3	880000	Other Expenses	1,090,267	814,375	1,904,642	721,677	518,464	1,240,141	368,590	295,911	664,501
3	881000	Rents	60	30,716	30,776	60	19,555	19,615	0	11,161	11,161
		MAINTENANCE									
3	885000	Supervision & Engineering	142,016	20,267	162,283	52,699	12,903	65,602	89,317	7,364	96,681
3	887000	Mains	1,776,627	23,272	1,799,899	1,291,165	14,816	1,305,981	485,462	8,456	493,918
3	889000	Measuring & Reg Sta Exp-General	192,993	0	192,993	119,974	0	119,974	73,019	0	73,019
3	890000	Measuring & Reg Sta Exp-Industrial	173,897	4,296	178,193	59,896	2,735	62,631	114,001	1,561	115,562
3	891000	Measuring & Reg Sta Exp-City Gate	93,980	0	93,980	58,689	0	58,689	35,291	0	35,291
3	892000	Services	842,947	54,761	897,708	494,143	34,863	529,006	348,804	19,898	368,702
3	893000	Meters & House Regulators	578,912	620,991	1,199,903	397,013	395,348	792,361	181,899	225,643	407,542
3	894000	Other Equipment	113	151,025	151,138	0	96,149	96,149	113	54,876	54,989
		TOTAL DISTRIBUTION OPERATING EXP	10,007,445	3,556,152	13,563,597	6,371,184	2,263,990	8,635,174	3,636,261	1,292,162	4,928,423
G-DEPX		Depreciation Expense-Distribution	10,295,028	49,549	10,344,577	6,714,941	34,527	6,749,468	3,580,087	15,022	3,595,109
G-OTX		Taxes Other Than FIT	16,488,947	0	16,488,947	14,193,352	0	14,193,352	2,295,595	0	2,295,595
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	26,783,975	49,549	26,833,524	20,908,293	34,527	20,942,820	5,875,682	15,022	5,890,704
		TOTAL DISTRIBUTION EXPENSES	36,791,420	3,605,701	40,397,121	27,279,477	2,298,517	29,577,994	9,511,943	1,307,184	10,819,127
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	381,312	381,312	0	253,191	253,191	0	128,121	128,121
2	902000	Meter Reading Expenses	1,676,394	62,574	1,738,968	1,462,094	41,549	1,503,643	214,300	21,025	235,325
G-903	903XXX	Customer Records & Collection Expenses	1,080,512	3,865,521	4,946,033	763,671	2,566,706	3,330,377	316,841	1,298,815	1,615,656
2	904000	Uncollectible Accounts	0	1,655,096	1,655,096	0	1,098,984	1,098,984	0	556,112	556,112
2	905000	Misc Customer Accounts	0	89,485	89,485	0	59,418	59,418	0	30,067	30,067
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,756,906	6,053,988	8,810,894	2,225,765	4,019,848	6,245,613	531,141	2,034,140	2,565,281
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	10,360,180	159,133	10,519,313	7,855,917	105,664	7,961,581	2,504,263	53,469	2,557,732
2	909000	Advertising	18,882	660,227	679,109	17,897	438,391	456,288	985	221,836	222,821
2	910000	Misc Customer Service & Info Exp	0	82,828	82,828	0	54,998	54,998	0	27,830	27,830
		TOTAL CUSTOMER SERVICE & INFO EXP	10,379,062	902,188	11,281,250	7,873,814	599,053	8,472,867	2,505,248	303,135	2,808,383

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended March 31, 2012	
Ending Balance 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	5,628	5,628	0	3,737	3,737	0	1,891	1,891
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	267	267	0	177	177	0	90	90
		TOTAL SALES EXPENSES	0	5,895	5,895	0	3,914	3,914	0	1,981	1,981
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	140,307	6,423,206	6,563,513	106,221	4,341,252	4,447,473	34,086	2,081,954	2,116,040
4	921000	Office Supplies & Expenses	975	1,046,955	1,047,930	975	707,605	708,580	0	339,350	339,350
4	922000	Admin. Expenses Transferred - Credit	0	(35,318)	(35,318)	0	(23,870)	(23,870)	0	(11,448)	(11,448)
4	923000	Outside Services Employed	7,995	3,849,677	3,857,672	7,995	2,601,881	2,609,876	0	1,247,796	1,247,796
4	924000	Property Insurance Premium	0	290,627	290,627	0	196,426	196,426	0	94,201	94,201
4	925XXX	Injuries and Damages	770	945,874	946,644	481	639,288	639,769	289	306,586	306,875
4	926XXX	Employee Pensions and Benefits	55,561	197,628	253,189	55,561	133,571	189,132	0	64,057	64,057
4	928000	Regulatory Commission Expenses	735,939	313,296	1,049,235	507,150	211,747	718,897	228,789	101,549	330,338
4	930000	Miscellaneous General Expenses	38,581	839,581	878,162	20,663	567,448	588,111	17,918	272,133	290,051
4	931000	Rents	11,111	216,752	227,863	10,417	146,496	156,913	694	70,256	70,950
4	935000	Maintenance of General Plant	238,577	1,805,946	2,044,523	151,220	1,220,585	1,371,805	87,357	585,361	672,718
		TOTAL ADMIN & GEN OPERATING EXP	1,229,816	15,894,224	17,124,040	860,683	10,742,429	11,603,112	369,133	5,151,795	5,520,928
G-DEPX		Depreciation Expense-General Plant	442,985	2,144,143	2,587,128	282,658	1,449,162	1,731,820	160,327	694,981	855,308
G-AMTX		Amortization Expense - General Plant - 303000	26,929	2,070	28,999	23,105	1,399	24,504	3,824	671	4,495
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,647,595	1,647,595	0	1,113,560	1,113,560	0	534,035	534,035
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	4,625	4,625	0	3,126	3,126	0	1,499	1,499
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	(16,776)	0	(16,776)	(16,776)	0	(16,776)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	359,146	0	359,146	359,146	0	359,146	0	0	0
99	407335	DSIT Amortization - ID	(113,016)	0	(113,016)	0	0	0	(113,016)	0	(113,016)
99	407425	WA GRC Jackson Prairie Deferral	(448,795)	0	(448,795)	(448,795)	0	(448,795)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	250,473	3,798,433	4,048,906	199,338	2,567,247	2,766,585	51,135	1,231,186	1,282,321
		TOTAL ADMIN & GENERAL EXPENSES	1,480,289	19,692,657	21,172,946	1,060,021	13,309,676	14,369,697	420,268	6,382,981	6,803,249
		TOTAL EXPENSES BEFORE FIT	310,832,391	33,107,742	343,940,133	218,263,347	22,181,555	240,444,902	92,569,044	10,926,187	103,495,231
		NET OPERATING INCOME BEFORE FIT			28,524,061			18,278,079			10,245,982
G-FIT		FEDERAL INCOME TAX			2,881,473			1,722,412			1,159,061
G-FIT		DEFERRED FEDERAL INCOME TAX			4,967,737			3,293,951			1,673,786
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(43,293)			(26,385)			(16,908)
		GAS NET OPERATING INCOME			20,718,144			13,288,101			7,430,043

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended March 31, 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%		66.400%			33.600%		
G-ALL	3	Direct Distribution Operating Expense		100.000%		63.664%			36.336%		
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		67.587%			32.413%		
G-ALL	6	Actual Therms Purchased		100.000%		69.683%			30.317%		
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 March 31, 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	209,389,229	0	209,389,229	144,755,744	0	144,755,744	64,633,485	0	64,633,485
1	804001	Pipeline Demand Costs	26,272,408	0	26,272,408	18,254,183	0	18,254,183	8,018,225	0	8,018,225
1	804002	Transport Variable Charges	619,785	0	619,785	430,976	0	430,976	188,809	0	188,809
6	804010	Gas Costs - Fixed Hedge	8,034	0	8,034	11,233	0	11,233	(3,199)	0	(3,199)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	214,465	0	214,465	147,734	0	147,734	66,731	0	66,731
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	5,492,017	0	5,492,017	3,838,404	0	3,838,404	1,653,613	0	1,653,613
6	804700	Gas Costs - Offsystem Bookout	4,639,311	0	4,639,311	3,198,451	0	3,198,451	1,440,860	0	1,440,860
6	804711	Gas Costs - Offsystem Bookout Offset	(4,639,312)	0	(4,639,312)	(2,954,425)	0	(2,954,425)	(1,684,887)	0	(1,684,887)
6	804730	Gas Costs - Intracompany LDC Gas	19,624,618	0	19,624,618	13,255,015	0	13,255,015	6,369,603	0	6,369,603
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(10,762,491)	0	(10,762,491)	(7,599,744)	0	(7,599,744)	(3,162,747)	0	(3,162,747)
99	805120	Gas Expense - Rate Deferrals	10,155,855	0	10,155,855	7,017,398	0	7,017,398	3,138,457	0	3,138,457
		TOTAL PURCHASED GAS COSTS	261,013,919	0	261,013,919	180,354,969	0	180,354,969	80,658,950	0	80,658,950

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	6	Actual Therms Purchased	100.000%	69.683%	30.317%
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 March 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	1,080,512	3,865,521	4,946,033	763,671	2,566,706	3,330,377	316,841	1,298,815	1,615,656
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	1,080,512	3,865,521	4,946,033	763,671	2,566,706	3,330,377	316,841	1,298,815	1,615,656

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.400%	33.600%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.809%	34.191%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended March 31, 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	216,746	159,133	375,879	125,923	105,664	231,587	90,823	53,469	144,292
99	908600	Public Purpose Tariff Rider Expense Offset	10,544,987	0	10,544,987	7,944,109	0	7,944,109	2,600,878	0	2,600,878
99	908610	Limited Income Tax Refund Program	85,555	0	85,555	85,555	0	85,555	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(513,085)	0	(513,085)	(299,670)	0	(299,670)	(213,415)	0	(213,415)
99	908990	DSM Amortization	25,977	0	25,977	0	0	0	25,977	0	25,977
		Total Account 908	10,360,180	159,133	10,519,313	7,855,917	105,664	7,961,581	2,504,263	53,469	2,557,732

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.400%	33.600%
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 March 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.37%	52.37%
2	Cost of Debt		5.647%	5.808%
	Total Cost of Debt		2.957%	3.042%
	Total Weighted Cost		2.957%	3.042%
G-APL	Net Rate Base	308,031,912	201,676,650	106,355,262
	Interest Deduction for FIT Calculation	9,198,906	5,963,579	3,235,327
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended March 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	372,464,194	258,722,981	113,741,213
G-OPS	Operating & Maintenance Expense	312,429,186	216,298,175	96,131,011
G-OPS	Book Deprec/Amort and Reg Amortizations	14,987,453	9,929,337	5,058,116
G-OTX	Taxes Other than FIT	16,523,494	14,217,390	2,306,104
	Net Operating Income Before FIT	28,524,061	18,278,079	10,245,982
G-INT	Less: Interest Expense	9,198,906	5,963,579	3,235,327
G-SCM	Schedule M Adjustments	(11,092,376)	(7,393,324)	(3,699,052)
	Taxable Net Operating Income	8,232,779	4,921,176	3,311,603
	Tax Rate	35%	35%	35%
	Total Federal Income Tax	2,881,473	1,722,412	1,159,061
G-DTE	Deferred FIT	4,967,737	3,293,951	1,673,786
99	411400 Amortized Investment Tax Credit	(43,293)	(26,385)	(16,908)
	Total FIT/Deferred FIT & ITC	7,805,917	4,989,978	2,815,939

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS	Report ID: G-SCM-12E
GAS SCHEDULE M ITEMS	
For Twelve Months Ended March 31, 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	10,764,942	4,441,952	15,206,894	7,020,704	3,015,058	10,035,762	3,744,238	1,426,894	5,171,132
12	997001	Contributions In Aid of Construction	0	568,496	568,496	0	374,122	374,122	0	194,374	194,374
2	997002	Injuries and Damages	0	(75,000)	(75,000)	0	(49,800)	(49,800)	0	(25,200)	(25,200)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	654,430	654,430	0	442,310	442,310	0	212,120	212,120
6	997008	DSM Book Amortization	0	25,977	25,977	0	18,102	18,102	0	7,875	7,875
99	997010	Deferred Gas Credit and Refunds	(1,055,431)	0	(1,055,431)	(1,031,141)	0	(1,031,141)	(24,290)	0	(24,290)
4	997015	Airplane Lease Payments	0	99,372	99,372	0	67,163	67,163	0	32,209	32,209
12	997016	Redemption Expense Amortization	0	226,344	226,344	0	148,955	148,955	0	77,389	77,389
4	997020	FAS87 Current Pension Accrual	0	(2,650,909)	(2,650,909)	0	(1,791,670)	(1,791,670)	0	(859,239)	(859,239)
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	337,558	0	337,558	337,558	0	337,558	0	0	0
12	997032	Interest Rate Swaps	0	(1,866,469)	(1,866,469)	0	(1,228,305)	(1,228,305)	0	(638,164)	(638,164)
4	997033	DSM Tariff Rider	2,140,618	0	2,140,618	1,398,376	0	1,398,376	742,242	0	742,242
11	997049	Tax Depreciation	0	(24,721,567)	(24,721,567)	0	(16,257,150)	(16,257,150)	0	(8,464,417)	(8,464,417)
1	997055	Deferred Gas Exchange	0	40	40	0	28	28	0	12	12
4	997062	Gain on Sale of Office Building	0	(49,023)	(49,023)	0	(33,133)	(33,133)	0	(15,890)	(15,890)
99	997065	Amortization of Unbilled Revenue Add-Ins	(471,953)	0	(471,953)	(299,670)	0	(299,670)	(172,283)	0	(172,283)
99	997073	DSIT Amortization - ID	(154,148)	0	(154,148)	0	0	0	(154,148)	0	(154,148)
11	997080	Book Transportation Depreciation	0	463,567	463,567	0	304,846	304,846	0	158,721	158,721
4	997081	Deferred Compensation	0	(171,616)	(171,616)	0	(115,990)	(115,990)	0	(55,626)	(55,626)
4	997082	Meal Disallowances	0	93,074	93,074	0	62,906	62,906	0	30,168	30,168
4	997083	Paid Time Off	0	54,378	54,378	0	36,752	36,752	0	17,626	17,626
2	997084	Customer Uncollectibles	0	197,431	197,431	0	131,094	131,094	0	66,337	66,337
TOTAL SCHEDULE M ADJUSTMENTS			11,617,147	(22,709,523)	(11,092,376)	7,481,388	(14,874,712)	(7,393,324)	4,135,759	(7,834,811)	(3,699,052)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.400%	33.600%
G-ALL	3	Direct Distribution Operating Expense	100.000%	63.664%	36.336%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	6	Actual Therms Purchased	100.000%	69.683%	30.317%
G-ALL	11	Book Depreciation	100.000%	65.761%	34.239%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.809%	34.191%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months Ended March 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	5,259,738	3,445,128	1,814,610
99	410100	Deferred Federal Income Tax Exp	(472,547)	(266,124)	(206,423)
		SUBTOTAL	4,787,191	3,179,004	1,608,187
14	411100	Deferred Federal Income Tax Expense - Allocated	15,362	10,062	5,300
99	411100	Deferred Federal Income Tax Exp	165,184	104,885	60,299
		SUBTOTAL	180,546	114,947	65,599
		Total Deferred Federal Income Tax Expense	4,967,737	3,293,951	1,673,786

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.500%	34.500%
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 March 31, 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	34,547	34,547	0	24,038	24,038	0	10,509	10,509
		TOTAL UNDERGROUND STORAGE TAX	0	34,547	34,547	0	24,038	24,038	0	10,509	10,509
		DISTRIBUTION									
99	408110	State Excise Tax	6,238,924	0	6,238,924	6,238,924	0	6,238,924	0	0	0
99	408120	Municipal Occupation & License Tax	7,275,151	0	7,275,151	5,998,593	0	5,998,593	1,276,558	0	1,276,558
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	2,838,175	0	2,838,175	1,955,835	0	1,955,835	882,340	0	882,340
99	409100	State Income Tax	136,697	0	136,697	0	0	0	136,697	0	136,697
		TOTAL DISTRIBUTION TAX	16,488,947	0	16,488,947	14,193,352	0	14,193,352	2,295,595	0	2,295,595
		TOTAL TAXES OTHER THAN FIT	16,488,947	34,547	16,523,494	14,193,352	24,038	14,217,390	2,295,595	10,509	2,306,104

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended March 31, 2012
 Ending Balance Basis

Report ID:
G-PLT-12E

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	8,754,383	8,754,383	0	5,916,825	5,916,825	0	2,837,558	2,837,558
4		TOTAL INTANGIBLE PLANT	1,133,431	8,795,793	9,929,224	964,981	5,944,813	6,909,794	168,450	2,850,980	3,019,430
		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	18,260,183	18,260,183	0	12,705,435	12,705,435	0	5,554,748	5,554,748
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	11,410,579	11,410,579	0	7,939,481	7,939,481	0	3,471,098	3,471,098
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	1,484,435	1,484,435	0	1,032,870	1,032,870	0	451,565	451,565
		TOTAL UNDERGROUND STORAGE PLANT	0	34,642,838	34,642,838	0	24,104,487	24,104,487	0	10,538,351	10,538,351
		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	784,563	22,254	806,817	515,296	15,507	530,803	269,267	6,747	276,014
6	376000	Mains	223,666,098	2,512,521	226,178,619	144,611,893	1,750,800	146,362,693	79,054,205	761,721	79,815,926
6	378000	Measuring & Reg Station Equip-General	5,140,441	57,440	5,197,881	3,128,562	40,026	3,168,588	2,011,879	17,414	2,029,293
6	379000	Measuring & Reg Station Equip-City Gate	5,880,801	60,968	5,941,769	1,736,060	42,484	1,778,544	4,144,741	18,484	4,163,225
6	380000	Services	144,716,853	0	144,716,853	97,205,521	0	97,205,521	47,511,332	0	47,511,332
6	381000	Meters	63,830,891	0	63,830,891	42,862,199	0	42,862,199	20,968,692	0	20,968,692
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	447,106,288	2,653,183	449,759,471	292,430,327	1,848,817	294,279,144	154,675,961	804,366	155,480,327

RESULTS OF OPERATIONS	Report ID: G-PLT-12E
GAS UTILITY PLANT	
For Twelve Months Ended March 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		GENERAL PLANT									
4	389XXX	Land & Land Rights	670,908	847,043	1,517,951	577,609	572,491	1,150,100	93,299	274,552	367,851
4	390XXX	Structures & Improvements	4,316,844	12,610,317	16,927,161	3,291,319	8,522,935	11,814,254	1,025,525	4,087,382	5,112,907
4	391XXX	Office Furniture & Equipment	0	9,353,134	9,353,134	0	6,321,503	6,321,503	0	3,031,631	3,031,631
4	392XXX	Transportation Equipment	6,387,381	1,506,723	7,894,104	4,614,193	1,018,349	5,632,542	1,773,188	488,374	2,261,562
4	393000	Stores Equipment	155,008	329,077	484,085	114,822	222,413	337,235	40,186	106,664	146,850
4	394000	Tools, Shop & Garage Equipment	1,708,060	2,471,552	4,179,612	1,261,162	1,670,448	2,931,610	446,898	801,104	1,248,002
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	3,781,877	1,084,700	4,866,577	2,834,100	733,116	3,567,216	947,777	351,584	1,299,361
4	397XXX	Communications Equipment	1,952,069	4,601,157	6,553,226	644,797	3,109,784	3,754,581	1,307,272	1,491,373	2,798,645
4	398000	Miscellaneous Equipment	19	78,722	78,741	8	53,206	53,214	11	25,516	25,527
		TOTAL GENERAL PLANT	19,066,280	33,170,107	52,236,387	13,408,992	22,418,681	35,827,673	5,657,288	10,751,426	16,408,714
		TOTAL PLANT IN SERVICE	467,305,999	79,261,921	546,567,920	306,804,300	54,316,798	361,121,098	160,501,699	24,945,123	185,446,822
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	11,998,798	11,998,798	0	8,348,764	8,348,764	0	3,650,034	3,650,034
G-ADEP		Distribution Plant	150,957,778	1,438,652	152,396,430	100,371,334	1,002,496	101,373,830	50,586,444	436,156	51,022,600
G-ADEP		General Plant	4,530,432	8,436,002	12,966,434	2,642,949	5,701,640	8,344,589	1,887,483	2,734,362	4,621,845
		TOTAL ACCUMULATED DEPRECIATION	155,488,210	21,873,452	177,361,662	103,014,283	15,052,900	118,067,183	52,473,927	6,820,552	59,294,479
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	122,913	8,713	131,626	82,938	5,889	88,827	39,975	2,824	42,799
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	3,932,505	3,932,505	0	2,657,862	2,657,862	0	1,274,643	1,274,643
G-AAAMT		Underground Storage	0	239,234	239,234	0	166,459	166,459	0	72,775	72,775
G-AAAMT		General Plant - 390200, 396200	4,609	27,523	32,132	3,641	18,602	22,243	968	8,921	9,889
		TOTAL ACCUMULATED AMORTIZATION	127,522	4,207,975	4,335,497	86,579	2,848,812	2,935,391	40,943	1,359,163	1,400,106
		TOTAL ACCUMULATED DEPR/AMORT	155,615,732	26,081,427	181,697,159	103,100,862	17,901,712	121,002,574	52,514,870	8,179,715	60,694,585
		NET GAS UTILITY PLANT before DFIT	311,690,267	53,180,494	364,870,761	203,703,438	36,415,086	240,118,524	107,986,829	16,765,408	124,752,237
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(60,474,329)	(60,474,329)	0	(39,797,551)	(39,797,551)	0	(20,676,778)	(20,676,778)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(6,233,674)	(6,233,674)	0	(4,206,131)	(4,206,131)	0	(2,027,543)	(2,027,543)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,365,713)	(1,365,713)	0	(898,762)	(898,762)	0	(466,951)	(466,951)
		TOTAL ACCUMULATED DFIT	0	(68,073,716)	(68,073,716)	0	(44,902,444)	(44,902,444)	0	(23,171,272)	(23,171,272)
		NET GAS UTILITY PLANT	311,690,267	(14,893,222)	296,797,045	203,703,438	(8,487,358)	195,216,080	107,986,829	(6,405,864)	101,580,965

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%	69.683%	30.317%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.809%	34.191%

RESULTS OF OPERATIONS		Report ID: G-APL-12E
ADJUSTMENTS TO NET GAS UTILITY PLANT		
For Twelve Months Ended March 31, 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	311,690,267	(14,893,222)	296,797,045	203,703,438	(8,487,358)	195,216,080	107,986,829	(6,405,864)	101,580,965
		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	5,104,816	5,104,816	0	3,551,931	3,551,931	0	1,552,885	1,552,885
4	252000	Customer Advances	(87,242)	(108)	(87,350)	(21,182)	(73)	(21,255)	(66,060)	(35)	(66,095)
99	235199	Customer Deposits	(1,057,780)	0	(1,057,780)	(1,057,780)	0	(1,057,780)	0	0	0
C-WKC		Working Capital	0	1,544,117	1,544,117	0	0	0	0	1,544,117	1,544,117
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(1,145,022)	12,379,889	11,234,867	(1,078,962)	7,539,532	6,460,570	(66,060)	4,840,357	4,774,297
		NET RATE BASE	310,545,245	(2,513,333)	308,031,912	202,624,476	(947,826)	201,676,650	107,920,769	(1,565,507)	106,355,262

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-12E
For Twelve Months Ended March 31, 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		
Electric Production															
Steam (ED-AN)	10,620,113	10,620,113													
Hydro (ED-AN)	8,752,304	8,752,304													
Other (ED-AN)	8,173,885	8,173,885													
Total Electric Production	27,546,302	27,546,302													
Electric Transmission															
ED-AN	10,369,784	10,369,784													
Total Electric Transmission	10,369,784	10,369,784													
Electric Distribution															
ED-ID	10,876,344	10,876,344													
ED-WA	19,626,429	19,626,429													
Total Electric Distribution	30,502,773	30,502,773													
Gas Underground Storage															
1 GD-AN	593,743		593,743			593,743	593,743		413,126	413,126			180,617	180,617	
GD-OR	107,548			107,548											
Total Gas Underground Storage	701,291		593,743	107,548		593,743	593,743		413,126	413,126			180,617	180,617	
Gas Distribution															
6 GD-AN	49,549		49,549			49,549	49,549		34,527	34,527			15,022	15,022	
GD-ID	3,580,087		3,580,087			3,580,087	3,580,087					3,580,087		3,580,087	
GD-WA	6,714,941		6,714,941			6,714,941	6,714,941	6,714,941		6,714,941					
GD-OR	3,676,753			3,676,753											
Total Gas Distribution	14,021,330		10,344,577	3,676,753		10,295,028	49,549	10,344,577	6,714,941	34,527	6,749,468		3,580,087	15,022	3,595,109
General Plant															
ED-AN	2,532,696	2,532,696													
ED-ID	255,899	255,899													
ED-WA	709,672	709,672													
7,4 CD-AA	9,575,330	6,898,451	1,904,437	772,442		1,904,437	1,904,437		1,287,152	1,287,152			617,285	617,285	
9,4 CD-AN	457,887	360,179	97,708			97,708	97,708		66,038	66,038			31,670	31,670	
9 CD-ID	418,212	328,970	89,242			89,242	89,242					89,242		89,242	
9 CD-WA	163,242	128,408	34,834			34,834	34,834	34,834		34,834					
8,4 GD-AA	152,911	109,073	43,838			109,073	109,073		73,719	73,719			35,354	35,354	
4 GD-AN	32,925	32,925				32,925	32,925		22,253	22,253			10,672	10,672	
GD-ID	71,085	71,085				71,085	71,085					71,085		71,085	
GD-WA	247,824	247,824				247,824	247,824	247,824		247,824					
GD-OR	258,682	258,682				258,682	258,682								
Total General Plant	14,876,365	11,214,275	2,587,128	1,074,962		442,985	2,144,143	2,587,128	282,658	1,449,162	1,731,820		160,327	694,981	855,308
Total Depreciation Expense	98,017,845	79,633,134	13,525,448	4,859,263		10,738,013	2,787,435	13,525,448	6,997,599	1,896,815	8,894,414		3,740,414	890,620	4,631,034

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%
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	30.317%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Twelve Months Ended March 31, 2012
Ending Balance Basis

Report ID:
G-AMTX-12E

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	914,752	914,752										
Misc Intangible Plt (303000)	ED-AN	87,223	87,223										
Total Production/Transmission		1,001,975	1,001,975										
Distribution													
Franchises (302000)	ED-WA	23,498	23,498										
Misc Intangible Plt (303000)	ED-WA	2,804	2,804										
Total Distribution		26,302	26,302										
General Plant - 303000													
9,4	CD-AN	9,702	7,632	2,070									
	GD-ID	3,824		3,824	3,824		2,070	2,070		1,399	1,399		
	GD-WA	23,105		23,105	23,105				23,105		23,105	3,824	671
	GD-OR	7,771		7,771									3,824
Total General Plant - 303000		44,402	7,632	28,999	26,929	2,070	28,999	23,105	1,399	24,504	3,824	671	4,495
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	7,267,085	5,235,499	1,445,350	586,236		1,445,350	1,445,350		976,869	976,869	468,481	468,481
	ED-AN	206,796	206,796										
	ED-WA	188,215	188,215										
8,4	GD-AA	279,659		199,484	80,175		199,484	199,484		134,825	134,825	64,659	64,659
4	GD-AN	2,761		2,761			2,761	2,761		1,866	1,866	895	895
	GD-OR	9,534		9,534									
Total Miscellaneous IT Intangible Plant - 3031XX		7,954,050	5,630,510	1,647,595	675,945		1,647,595	1,647,595		1,113,560	1,113,560	534,035	534,035
Gas Underground Storage													
1	GD-AN	227		227			227	227		158	158	69	69
Total Gas Underground Storage		227		227			227	227		158	158	69	69
General Plant - 390200, 396200													
7,4	CD-AA	23,255	16,754	4,625	1,876		4,625	4,625		3,126	3,126	1,499	1,499
4	ED-AN	21,253	21,253										
	GD-OR	4,693		4,693									
Total General Plant- 390200, 396200		49,201	38,007	4,625	6,569		4,625	4,625		3,126	3,126	1,499	1,499
Total Amortization Expense		9,076,157	6,704,426	1,681,446	690,285		26,929	1,654,517	1,681,446	23,105	1,118,243	1,141,348	540,098

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:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended March 31, 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
Electric Production													
Steam (ED-AN)	272,862,425	272,862,425											
Hydro (ED-AN)	109,420,248	109,420,248											
Other (ED-AN)	73,381,208	73,381,208											
Total Electric Production	455,663,881	455,663,881											
Electric Transmission													
ED-AN	176,547,719	176,547,719											
Total Electric Transmission	176,547,719	176,547,719											
Electric Distribution													
ED-ID	135,234,543	135,234,543											
ED-WA	218,160,950	218,160,950											
Total Electric Distribution	353,395,493	353,395,493											
Gas Underground Storage													
1 GD-AN	11,998,798		11,998,798			11,998,798			8,348,764	8,348,764		3,650,034	3,650,034
GD-OR	324,393			324,393									
Total Gas Underground Storage	12,323,191		11,998,798	324,393		11,998,798			8,348,764	8,348,764		3,650,034	3,650,034
Gas Distribution													
6 GD-AN	1,438,652		1,438,652			1,438,652			1,002,496	1,002,496		436,156	436,156
GD-ID	50,586,444		50,586,444		50,586,444	50,586,444					50,586,444		50,586,444
GD-WA	100,371,334		100,371,334		100,371,334	100,371,334		100,371,334					
GD-OR	86,006,970			86,006,970									
Total Gas Distribution	238,403,400		152,396,430	86,006,970	150,957,778	1,438,652	152,396,430	100,371,334	1,002,496	101,373,830	50,586,444	436,156	51,022,600
General Plant													
ED-AN	32,022,141	32,022,141											
ED-ID	6,079,326	6,079,326											
ED-WA	10,071,791	10,071,791											
7,4 CD-AA	22,374,412	16,119,421	4,450,047	1,804,944	4,450,047	4,450,047							
9,4 CD-AN	10,631,424	8,362,785	2,268,639		2,268,639	2,268,639		3,007,653	3,007,653		1,442,394	1,442,394	
9 CD-ID	4,381,985	3,446,913	935,072		935,072	935,072		1,533,305	1,533,305		735,334	735,334	
9 CD-WA	2,014,007	1,584,238	429,769		429,769	429,769				429,769	935,072		935,072
8,4 GD-AA	1,189,402		848,412	340,990		848,412				429,769			
4 GD-AN	868,904	868,904				868,904		573,416	573,416		274,996	274,996	
GD-ID	952,411		952,411		952,411	952,411		587,266	587,266		281,638	281,638	
GD-WA	2,213,180		2,213,180		2,213,180	2,213,180				2,213,180	952,411		952,411
GD-OR	3,389,903			3,389,903									
Total General Plant	96,188,886	77,686,615	12,966,434	5,535,837	4,530,432	8,436,002	12,966,434	2,642,949	5,701,640	8,344,589	1,887,483	2,734,362	4,621,845
Total Accumulated Depreciation	1,332,522,570	1,063,293,708	177,361,662	91,867,200	155,488,210	21,873,452	177,361,662	103,014,283	15,052,900	118,067,183	52,473,927	6,820,552	59,294,479

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South					
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	System Contract Demand	69.580%		30.420%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.587%		32.413%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased	69.683%		30.317%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12E
For Twelve Months Ended March 31, 2012	
Ending Balance 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	5,779,192	5,779,192											
Misc Intangible Plt (303000)	ED-AN	537,816	537,816											
Total Production/Transmission		6,317,008	6,317,008											
Distribution														
Franchises (302000)	ED-WA	54,673	54,673											
Misc Intangible Plt (303000)	ED-WA	20,211	20,211											
Total Distribution		74,884	74,884											
General Plant - 303000														
9,4	CD-AN	40,833	32,120	8,713					5,889	5,889				
	GD-ID	39,975		39,975	39,975	8,713	8,713				39,975	2,824	2,824	
	GD-WA	82,938		82,938	82,938			82,938		82,938			39,975	
	GD-OR	42,860		42,860									39,975	
Total General Plant - 303000		206,606	32,120	131,626	42,860	122,913	8,713	131,626	82,938	5,889	88,827	39,975	2,824	42,799
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	17,949,471	12,931,517	3,569,971	1,447,983									
	ED-AN	761,490	761,490			3,569,971	3,569,971		2,412,836	2,412,836		1,157,135	1,157,135	
	ED-WA	202,982	202,982											
8,4	GD-AA	489,336		349,048	140,288	349,048	349,048		235,911	235,911		113,137	113,137	
4	GD-AN	13,486		13,486		13,486	13,486		9,115	9,115		4,371	4,371	
	GD-OR	45,052		45,052										
Total Miscellaneous IT Intangible Plant - 3031XX		19,461,817	13,895,989	3,932,505	1,633,323	3,932,505	3,932,505		2,657,862	2,657,862		1,274,643	1,274,643	
Gas Underground Storage														
1	GD-AN	239,234		239,234		239,234	239,234		166,459	166,459		72,775	72,775	
Total Gas Underground Storage		239,234		239,234		239,234	239,234		166,459	166,459		72,775	72,775	
General Plant - 390200, 396200														
7,4	CD-AA	138,386	99,699	27,523	11,164									
9	CD-ID	4,537	3,569	968		968	27,523	27,523	18,602	18,602		968	8,921	
9	CD-WA	8,332	6,554	1,778		1,778		1,778		1,778			968	
4	ED-AN	37,363	37,363											
	ED-WA	110,678	110,678											
	GD-WA	1,863		1,863		1,863		1,863		1,863				
	GD-OR	45,922		45,922										
Total General Plant - 390200, 396200		347,081	257,863	32,132	57,086	4,609	27,523	32,132	3,641	18,602	22,243	968	8,921	9,889
Total Accumulated Amortization		26,646,630	20,577,864	4,335,497	1,733,269	127,522	4,207,975	4,335,497	86,579	2,848,812	2,935,391	40,943	1,359,163	1,400,106

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-12E
For Twelve Months Ended March 31, 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	5,753,459	487,645	1,973,731	3,292,083	5,753,459	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	57,706,088	0	0	41,573,774	41,573,774	0	0	11,477,164	11,477,164	0	4,655,150	4,655,150
9		CD-WA / ID / AN	16,723,808	5,197,676	3,780,348	4,177,091	13,155,115	1,410,015	1,025,525	1,133,153	3,568,693	0	0	0
		TOTAL ACCOUNT	85,376,529	5,685,321	5,754,079	49,042,948	60,482,348	3,291,319	1,025,525	12,610,317	16,927,161	3,311,870	4,655,150	7,967,020
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,286,916	995,630	14,649	2,276,637	3,286,916	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	45,441,594	0	0	32,737,942	32,737,942	0	0	9,037,879	9,037,879	0	3,665,773	3,665,773
9		CD-WA / ID / AN	41,839	0	0	32,911	32,911	0	0	8,928	8,928	0	0	0
		TOTAL ACCOUNT	49,199,795	995,630	14,649	35,047,490	36,057,769	0	0	9,353,135	9,353,135	0	3,788,891	3,788,891
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,285,832	7,847,500	2,988,855	6,449,477	17,285,832	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,956,780	0	0	0	0	4,277,338	1,613,944	1,065,498	6,956,780	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	3,898,739	1,241,734	587,014	1,238,039	3,066,787	336,855	159,244	335,853	831,952	0	0	0
		TOTAL ACCOUNT	31,074,677	9,089,234	3,575,869	8,069,203	20,734,306	4,614,193	1,773,188	1,506,722	7,894,103	2,403,529	42,739	2,446,268

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 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	1,873,625	112,615	148,135	1,213,062	1,473,812	30,550	40,186	329,077	399,813	0	0	0
		TOTAL ACCOUNT	2,410,452	123,354	162,880	1,582,907	1,869,141	114,821	40,186	329,077	484,084	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,239,124	1,151,597	370,781	1,716,746	3,239,124	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	1,174,984	0	0	0	0	0	0	838,128	838,128	0	336,856	336,856
7		CD-AA	5,729,333	0	0	4,127,641	4,127,641	0	0	1,139,507	1,139,507	0	462,185	462,185
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	13,538,576	1,179,903	377,972	6,081,292	7,639,167	1,261,162	446,898	2,471,553	4,179,613	920,755	799,041	1,719,796
	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-12E
For Twelve Months Ended March 31, 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	37,207,117	16,810,575	11,202,648	9,193,894	37,207,117	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,428,636	0	0	0	0	2,761,080	837,200	830,356	4,428,636	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	43,769,534	17,079,746	11,610,264	10,124,420	38,814,430	2,834,100	947,777	1,084,699	4,866,576	43,834	44,694	88,528
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	44,726,373	7,055,377	2,729,219	34,941,777	44,726,373	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	11,711,035	0	0	8,437,098	8,437,098	0	0	2,329,208	2,329,208	0	944,729	944,729
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	71,206,173	7,420,567	5,903,660	49,143,002	62,467,229	644,797	1,307,272	4,601,158	6,553,227	956,324	1,229,393	2,185,717
	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	305,546,717	42,129,492	28,206,388	163,656,976	233,992,856	13,408,991	5,657,287	33,170,108	52,236,386	8,355,947	10,961,528	19,317,475

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 March 31, 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
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	2,041,177	1,226,519	23,524	791,134	2,041,177	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	1,594,245	0	0	0	0	0	0	1,137,191	1,137,191	0	457,054	457,054
7		CD-AA	35,837,518	0	0	25,818,781	25,818,781	0	0	7,127,724	7,127,724	0	2,891,013	2,891,013
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	39,519,380	1,226,519	23,524	26,609,915	27,859,958	0	0	8,264,915	8,264,915	46,440	3,348,067	3,394,507
	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	2,363,774	0	0	1,702,957	1,702,957	0	0	470,131	470,131	0	190,686	190,686
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,632,888	0	0	1,951,503	1,951,503	0	0	489,468	489,468	1,231	190,686	191,917
		TOTAL	45,931,582	1,379,698	23,524	30,602,586	32,005,808	964,981	168,450	8,795,793	9,929,224	457,797	3,538,753	3,996,550

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-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended March 31, 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	(29,356,493)	(21,149,592)	(5,838,713)	(2,368,188)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,850,888)	(1,455,927)	(394,961)	0
		Total	<u>(31,207,381)</u>	<u>(22,605,519)</u>	<u>(6,233,674)</u>	<u>(2,368,188)</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: C-WKC-12E
COMMON WORKING CAPITAL	
For Twelve Months Ended March 31, 2012 Ending Balance 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		673,000	673,000		673,000	673,000		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		807,284	807,284		807,284	807,284		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,223,069	6,223,069		4,894,677	4,894,677		1,328,392	1,328,392
1	154300	PLANT MATERIALS & OPER SUP-CS2		313,676	313,676		246,718	246,718		66,958	66,958
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		691,129	691,129		543,599	543,599		147,530	147,530
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,285	3,285		2,584	2,584		701	701
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		0	0		0	0		0	0
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		2,511	2,511		1,975	1,975		536	536
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000		0	0
TOTAL			18,188,000	8,713,954	26,901,954	18,188,000	7,169,837	25,357,837	0	1,544,117	1,544,117

ALLOCATION RATIOS: