

| | |
|---|------------------------|
| RESULTS OF OPERATIONS | Report ID: G-ROR-1A |
| GAS RATE OF RETURN | |
| For Month Ended May 31, 2012 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | System | Washington | Idaho |
|-----------|---------|-----------------------------------|----------------|----------------|----------------|
| G-OPS | | Gas Net Operating Income | (304,405) | (251,421) | (52,984) |
| | | Adjustments | | | |
| | | Adjusted Gas Net Operating Income | (304,405) | (251,421) | (52,984) |
| G-APL | | Gas Net Adjusted Rate Base | 311,108,566 | 203,970,516 | 107,138,050 |
| | | RATE OF RETURN | -0.098% | -0.123% | -0.049% |

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| RESULTS OF OPERATIONS | | Report ID: G-ALL-1A |
| GAS ALLOCATION PERCENTAGES | | |
| For Month Ended May 31, 2012 Average of Monthly Averages Basis | | |

AVISTA UTILITIES

| Basis | Ref | Description | System | Washington | Idaho | |
|-------|-------|--|-------------------|----------------------------|---------------------------|---------------------------|
| 1 | Input | System Contract Demand | 11-01-2011 | 100.000% | 69.580% | 30.420% |
| 2 | Input | Number of Customers Percent | 05-31-2012 | 224,358 100.000% | 149,059 66.438% | 75,299 33.562% |
| 3 | G-OPS | Direct Distribution Operating Expense Percent | | 886,812 100.000% | 575,742 64.923% | 311,070 35.077% |
| | Input | Jurisdictional 4-Factor Ratio | 12-31-2011 | | | |
| | | Direct Expenses Accounts 798 - 894 | | 4,111,478 | 2,773,192 | 1,338,286 |
| | | Direct Expenses Accounts 901 - 935 | | 14,127,845 | 10,042,316 | 4,085,529 |
| | | Total | | 18,239,323 | 12,815,508 | 5,423,815 |
| | | Percentage | | 100.000% | 70.263% | 29.737% |
| | | Direct Labor | | | | |
| | | Amount: Accounts 798 - 894 | | 6,075,404 | 3,914,087 | 2,161,317 |
| | | Amount: Accounts 901 - 935 | | 2,672,735 | 2,070,415 | 602,320 |
| | | Total | | 8,748,139 | 5,984,502 | 2,763,637 |
| | | Percentage | | 100.000% | 68.409% | 31.591% |
| | | Total Number of Customers | | 224,556 | 149,161 | 75,395 |
| | | Percentage | | 100.000% | 66.425% | 33.575% |
| | | Total Direct Plant | | 308,463,462 | 201,271,418 | 107,192,044 |
| | | Percentage | | 100.000% | 65.250% | 34.750% |
| 4 | | Total Four Factor Allocators | | 400.000% | 270.346% | 129.654% |
| | | Percent | | 100.000% | 67.587% | 32.413% |

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| RESULTS OF OPERATIONS | Report ID: |
| GAS ALLOCATION PERCENTAGES | G-ALL-1A |
| For Month Ended May 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| | | | | | | | |
|---|-------|--|------------|-----------------|----------------|----------------|---------------|
| 6 | Input | Actual Therms Purchased | 05-31-2012 | 11,888,729 | 8,306,655 | 3,582,074 | |
| | | Percent | | 100.000% | 69.870% | 30.130% | |
| | Input | Elec/Gas North/Oregon 4-Factor | 01-01-2012 | Total | Electric | Gas North | Oregon Gas |
| | | Direct Expenses Accts 500 - 894 | | 66,341,282 | 58,626,203 | 5,247,466 | 2,467,613 |
| | | Direct Expenses Accts 901 - 935 | | 58,793,117 | 39,254,919 | 16,142,401 | 3,395,797 |
| | | Direct Expenses Accts 901 - 905 Utility 9 Only | | 1,408,245 | 867,690 | 540,555 | XXXXXXX |
| | | 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 | XXXXXXX |
| | | 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% |
| | | Total Percentages | | 400.000% | 288.177% | 79.555% | 32.268% |
| 7 | | Average (CD AA) | | 100.000% | 72.044% | 19.889% | 8.067% |

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| RESULTS OF OPERATIONS | Report ID: G-ALL-1A |
| GAS ALLOCATION PERCENTAGES | |
| For Month Ended May 31, 2012 Average of Monthly Averages Basis | |

AVISTA UTILITIES

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

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| RESULTS OF OPERATIONS | Report ID: |
| GAS ALLOCATION PERCENTAGES | G-ALL-1A |
| For Month Ended May 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| | | | Total | Electric | Gas North | Oregon Gas |
|----|-------------------------------------|------------|-------------|-------------|-------------|------------|
| JP | Gas North/Oregon JP Factor % | 12-31-2010 | 100.000% | 0.000% | 80.500% | 19.500% |
| | | | | | | |
| | | | System | Washington | Idaho | |
| 10 | Actual Annual Throughput Percent | 12-31-2011 | 378,337,806 | 254,537,052 | 123,800,754 | |
| | | | 100.000% | 67.278% | 32.722% | |
| | | | | | | |
| 11 | Book Depreciation Percent | | 1,176,064 | 776,680 | 399,384 | |
| | | | 100.000% | 66.041% | 33.959% | |
| | | | | | | |
| 12 | Net Gas Plant (before DFIT) Percent | | 365,068,243 | 240,359,742 | 124,708,501 | |
| | | | 100.000% | 65.840% | 34.160% | |
| | | | | | | |
| 13 | G-PLT Net Gas General Plant Percent | | 39,297,616 | 27,499,746 | 11,797,870 | |
| | | | 100.000% | 69.978% | 30.022% | |
| | | | | | | |
| 14 | Net Allocated Schedule M's Percent | | -4,380,463 | -2,854,194 | -1,526,269 | |
| | | | 100.000% | 65.157% | 34.843% | |
| | | | | | | |
| 99 | Input Not Allocated | | 0.000% | 0.000% | 0.000% | |

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| RESULTS OF OPERATIONS | Report ID: |
| GAS OPERATING STATEMENT | G-OPS-1A |
| For Month Ended May 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|--|--------------------|-----------|-------------|------------------------|-----------|-------------|-------------------|-----------|-------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | REVENUES | | | | | | | | | |
| | | SALES OF GAS: | | | | | | | | | |
| 99 | 480000 | Residential | 9,122,424 | 0 | 9,122,424 | 6,325,475 | 0 | 6,325,475 | 2,796,949 | 0 | 2,796,949 |
| 99 | 4812XX | Commercial - Firm & Interruptible | 4,465,569 | 0 | 4,465,569 | 3,159,966 | 0 | 3,159,966 | 1,305,603 | 0 | 1,305,603 |
| 99 | 4813XX | Industrial-Firm | 241,449 | 0 | 241,449 | 91,804 | 0 | 91,804 | 149,645 | 0 | 149,645 |
| 99 | 481400 | Interruptible | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 484000 | Interdepartmental Revenue | 16,643 | 0 | 16,643 | 14,456 | 0 | 14,456 | 2,187 | 0 | 2,187 |
| 99 | 499XXX | Unbilled Revenue | (2,965,364) | 0 | (2,965,364) | (1,977,442) | 0 | (1,977,442) | (987,922) | 0 | (987,922) |
| | | TOTAL SALES TO ULTIMATE CUSTOMERS | 10,880,721 | 0 | 10,880,721 | 7,614,259 | 0 | 7,614,259 | 3,266,462 | 0 | 3,266,462 |
| | | OTHER OPERATING REVENUES: | | | | | | | | | |
| 99 | 483XXX | Sales for Resale | 8,915,671 | 0 | 8,915,671 | 6,229,379 | 0 | 6,229,379 | 2,686,292 | 0 | 2,686,292 |
| 99 | 488000 | Miscellaneous Service Revenues | 2,258 | 0 | 2,258 | 1,202 | 0 | 1,202 | 1,056 | 0 | 1,056 |
| 99 | 489300 | Transportation For Others | 320,379 | 0 | 320,379 | 299,192 | 0 | 299,192 | 21,187 | 0 | 21,187 |
| 99 | 493000 | Rent from Gas Property | 230 | 0 | 230 | 230 | 0 | 230 | 0 | 0 | 0 |
| 4 | 495000 | Other Gas Revenues | 504,325 | 36,207 | 540,532 | 353,675 | 24,471 | 378,146 | 150,650 | 11,736 | 162,386 |
| | | TOTAL OTHER OPERATING REVENUES | 9,742,863 | 36,207 | 9,779,070 | 6,883,678 | 24,471 | 6,908,149 | 2,859,185 | 11,736 | 2,870,921 |
| | | TOTAL GAS REVENUES | 20,623,584 | 36,207 | 20,659,791 | 14,497,937 | 24,471 | 14,522,408 | 6,125,647 | 11,736 | 6,137,383 |
| | | PRODUCTION EXPENSES: | | | | | | | | | |
| G-804 | 804/805 | City Gate Purchases | 19,509,112 | 0 | 19,509,112 | 13,618,421 | 0 | 13,618,421 | 5,890,691 | 0 | 5,890,691 |
| 6 | 808XXX | Net Natural Gas Storage Transactions | (4,815,596) | 0 | (4,815,596) | (3,364,657) | 0 | (3,364,657) | (1,450,939) | 0 | (1,450,939) |
| 6 | 811000 | Gas Used for Products Extraction | (104,494) | 0 | (104,494) | (73,010) | 0 | (73,010) | (31,484) | 0 | (31,484) |
| 10 | 813000 | Other Gas Expenses | 0 | 123,832 | 123,832 | 0 | 83,312 | 83,312 | 0 | 40,520 | 40,520 |
| 99 | 813010 | Gas Technology Institute (GTI) Expenses | 4,965 | 0 | 4,965 | 3,546 | 0 | 3,546 | 1,419 | 0 | 1,419 |
| | | TOTAL PRODUCTION EXPENSES | 14,593,987 | 123,832 | 14,717,819 | 10,184,300 | 83,312 | 10,267,612 | 4,409,687 | 40,520 | 4,450,207 |
| | | UNDERGROUND STORAGE EXPENSES: | | | | | | | | | |
| 1 | 814000 | Supervision & Engineering | 0 | 382 | 382 | 0 | 266 | 266 | 0 | 116 | 116 |
| 1 | 824000 | Other Expenses | 0 | 49,626 | 49,626 | 0 | 34,530 | 34,530 | 0 | 15,096 | 15,096 |
| 1 | 837000 | Other Equipment | 0 | 36,052 | 36,052 | 0 | 25,085 | 25,085 | 0 | 10,967 | 10,967 |
| | | TOTAL UNDERGROUND STORAGE OPER EXP | 0 | 86,060 | 86,060 | 0 | 59,881 | 59,881 | 0 | 26,179 | 26,179 |
| G-DEPX | | Depreciation Expense-Underground Storage | 0 | 51,996 | 51,996 | 0 | 36,179 | 36,179 | 0 | 15,817 | 15,817 |
| G-AMTX | | Amortization Expense-Underground Storage | 0 | 19 | 19 | 0 | 13 | 13 | 0 | 6 | 6 |
| G-OTX | | Taxes Other Than FIT | 0 | 2,304 | 2,304 | 0 | 1,603 | 1,603 | 0 | 701 | 701 |
| | | TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES | 0 | 54,319 | 54,319 | 0 | 37,795 | 37,795 | 0 | 16,524 | 16,524 |
| | | TOTAL UNDERGROUND STORAGE EXPENSES | 0 | 140,379 | 140,379 | 0 | 97,676 | 97,676 | 0 | 42,703 | 42,703 |

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| RESULTS OF OPERATIONS | Report ID: |
| GAS OPERATING STATEMENT | G-OPS-1A |
| For Month Ended May 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|--|--------------------|----------------|------------------|------------------------|----------------|------------------|-------------------|----------------|----------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | DISTRIBUTION EXPENSES: | | | | | | | | | |
| | | OPERATION | | | | | | | | | |
| 3 | 870000 | Supervision & Engineering | 14,909 | 83,013 | 97,922 | 12,033 | 53,895 | 65,928 | 2,876 | 29,118 | 31,994 |
| 3 | 871000 | Distribution Load Dispatching | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 874000 | Mains & Services Expenses | 183,770 | 78,258 | 262,028 | 112,994 | 50,807 | 163,801 | 70,776 | 27,451 | 98,227 |
| 3 | 875000 | Measuring & Reg Sta Exp-General | 5,117 | 0 | 5,117 | 4,590 | 0 | 4,590 | 527 | 0 | 527 |
| 3 | 876000 | Measuring & Reg Sta Exp-Industrial | (98) | 0 | (98) | (523) | 0 | (523) | 425 | 0 | 425 |
| 3 | 877000 | Measuring & Reg Sta Exp-City Gate | 14,378 | 0 | 14,378 | 3,883 | 0 | 3,883 | 10,495 | 0 | 10,495 |
| 3 | 878000 | Meter & House Regulator Expenses | 49,618 | 0 | 49,618 | 45,713 | 0 | 45,713 | 3,905 | 0 | 3,905 |
| 3 | 879000 | Customer Installation Expenses | 84,757 | 8,613 | 93,370 | 46,885 | 5,592 | 52,477 | 37,872 | 3,021 | 40,893 |
| 3 | 880000 | Other Expenses | 89,538 | 101,230 | 190,768 | 65,973 | 65,722 | 131,695 | 23,565 | 35,508 | 59,073 |
| 3 | 881000 | Rents | 0 | 1,554 | 1,554 | 0 | 1,009 | 1,009 | 0 | 545 | 545 |
| | | MAINTENANCE | | | | | | | | | |
| 3 | 885000 | Supervision & Engineering | 9,768 | 0 | 9,768 | 4,412 | 0 | 4,412 | 5,356 | 0 | 5,356 |
| 3 | 887000 | Mains | 178,619 | 280 | 178,899 | 82,529 | 182 | 82,711 | 96,090 | 98 | 96,188 |
| 3 | 889000 | Measuring & Reg Sta Exp-General | 36,799 | 0 | 36,799 | 26,978 | 0 | 26,978 | 9,821 | 0 | 9,821 |
| 3 | 890000 | Measuring & Reg Sta Exp-Industrial | 12,110 | 371 | 12,481 | 2,152 | 241 | 2,393 | 9,958 | 130 | 10,088 |
| 3 | 891000 | Measuring & Reg Sta Exp-City Gate | 7,798 | 0 | 7,798 | 5,118 | 0 | 5,118 | 2,680 | 0 | 2,680 |
| 3 | 892000 | Services | 146,886 | 4,073 | 150,959 | 126,995 | 2,644 | 129,639 | 19,891 | 1,429 | 21,320 |
| 3 | 893000 | Meters & House Regulators | 52,727 | 53,567 | 106,294 | 35,894 | 34,777 | 70,671 | 16,833 | 18,790 | 35,623 |
| 3 | 894000 | Other Equipment | 116 | 31,029 | 31,145 | 116 | 20,145 | 20,261 | 0 | 10,884 | 10,884 |
| | | TOTAL DISTRIBUTION OPERATING EXP | 886,812 | 361,988 | 1,248,800 | 575,742 | 235,014 | 810,756 | 311,070 | 126,974 | 438,044 |
| G-DEPX | | Depreciation Expense-Distribution | 880,507 | 4,050 | 884,557 | 577,252 | 2,830 | 580,082 | 303,255 | 1,220 | 304,475 |
| G-OTX | | Taxes Other Than FIT | 1,020,867 | 0 | 1,020,867 | 909,880 | 0 | 909,880 | 110,987 | 0 | 110,987 |
| | | TOTAL DISTR DEPR/AMRT/NON-FIT TAXES | 1,901,374 | 4,050 | 1,905,424 | 1,487,132 | 2,830 | 1,489,962 | 414,242 | 1,220 | 415,462 |
| | | TOTAL DISTRIBUTION EXPENSES | 2,788,186 | 366,038 | 3,154,224 | 2,062,874 | 237,844 | 2,300,718 | 725,312 | 128,194 | 853,506 |
| | | CUSTOMER ACCOUNTS EXPENSES: | | | | | | | | | |
| 2 | 901000 | Supervision | 0 | 39,460 | 39,460 | 0 | 26,216 | 26,216 | 0 | 13,244 | 13,244 |
| 2 | 902000 | Meter Reading Expenses | 145,641 | 6,107 | 151,748 | 125,766 | 4,057 | 129,823 | 19,875 | 2,050 | 21,925 |
| G-903 | 903XXX | Customer Records & Collection Expenses | 92,941 | 366,571 | 459,512 | 65,943 | 243,545 | 309,488 | 26,998 | 123,026 | 150,024 |
| 2 | 904000 | Uncollectible Accounts | 0 | 72,523 | 72,523 | 0 | 48,183 | 48,183 | 0 | 24,340 | 24,340 |
| 2 | 905000 | Misc Customer Accounts | 0 | 15,670 | 15,670 | 0 | 10,411 | 10,411 | 0 | 5,259 | 5,259 |
| | | TOTAL CUSTOMER ACCOUNTS EXPENSES | 238,582 | 500,331 | 738,913 | 191,709 | 332,412 | 524,121 | 46,873 | 167,919 | 214,792 |
| | | CUSTOMER SERVICE & INFO EXPENSES: | | | | | | | | | |
| G-908 | 908XXX | Customer Assistance Expenses | 420,748 | 18,003 | 438,751 | 338,478 | 11,961 | 350,439 | 82,270 | 6,042 | 88,312 |
| 2 | 909000 | Advertising | 1,392 | 66,770 | 68,162 | 701 | 44,361 | 45,062 | 691 | 22,409 | 23,100 |
| 2 | 910000 | Misc Customer Service & Info Exp | 0 | 6,530 | 6,530 | 0 | 4,338 | 4,338 | 0 | 2,192 | 2,192 |
| | | TOTAL CUSTOMER SERVICE & INFO EXP | 422,140 | 91,303 | 513,443 | 339,179 | 60,660 | 399,839 | 82,961 | 30,643 | 113,604 |

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| RESULTS OF OPERATIONS | Report ID: |
| GAS OPERATING STATEMENT | G-OPS-1A |
| For Month Ended May 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|--|--------------------|------------------|-------------------|------------------------|------------------|-------------------|-------------------|----------------|------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | SALES EXPENSES: | | | | | | | | | |
| 2 | 912000 | Demonstrating & Selling Expenses | 0 | 1,798 | 1,798 | 0 | 1,195 | 1,195 | 0 | 603 | 603 |
| 2 | 913000 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 916000 | Miscellaneous Sales Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL SALES EXPENSES | 0 | 1,798 | 1,798 | 0 | 1,195 | 1,195 | 0 | 603 | 603 |
| | | ADMINISTRATIVE & GENERAL EXPENSES: | | | | | | | | | |
| 4 | 920000 | Salaries | 11,036 | 641,833 | 652,869 | 7,650 | 433,796 | 441,446 | 3,386 | 208,037 | 211,423 |
| 4 | 921000 | Office Supplies & Expenses | 180 | 94,478 | 94,658 | 180 | 63,855 | 64,035 | 0 | 30,623 | 30,623 |
| 4 | 922000 | Admin. Expenses Transferred - Credit | 0 | (2,711) | (2,711) | 0 | (1,832) | (1,832) | 0 | (879) | (879) |
| 4 | 923000 | Outside Services Employed | 0 | 249,008 | 249,008 | 0 | 168,297 | 168,297 | 0 | 80,711 | 80,711 |
| 4 | 924000 | Property Insurance Premium | 0 | 44,760 | 44,760 | 0 | 30,252 | 30,252 | 0 | 14,508 | 14,508 |
| 4 | 925XXX | Injuries and Damages | 0 | 63,946 | 63,946 | 0 | 43,219 | 43,219 | 0 | 20,727 | 20,727 |
| 4 | 926XXX | Employee Pensions and Benefits | 4,630 | 25,950 | 30,580 | 4,630 | 17,539 | 22,169 | 0 | 8,411 | 8,411 |
| 4 | 928000 | Regulatory Commission Expenses | 136,124 | 14,574 | 150,698 | 118,245 | 9,850 | 128,095 | 17,879 | 4,724 | 22,603 |
| 4 | 930000 | Miscellaneous General Expenses | 727 | 162,728 | 163,455 | 655 | 109,983 | 110,638 | 72 | 52,745 | 52,817 |
| 4 | 931000 | Rents | 900 | 23,696 | 24,596 | 841 | 16,015 | 16,856 | 59 | 7,681 | 7,740 |
| 4 | 935000 | Maintenance of General Plant | 20,627 | 147,104 | 167,731 | 14,711 | 99,423 | 114,134 | 5,916 | 47,681 | 53,597 |
| | | TOTAL ADMIN & GEN OPERATING EXP | 174,224 | 1,465,366 | 1,639,590 | 146,912 | 990,397 | 1,137,309 | 27,312 | 474,969 | 502,281 |
| G-DEPX | | Depreciation Expense-General Plant | 37,628 | 201,883 | 239,511 | 23,973 | 136,446 | 160,419 | 13,655 | 65,437 | 79,092 |
| G-AMTX | | Amortization Expense - General Plant - 303000 | 2,245 | 173 | 2,418 | 1,926 | 117 | 2,043 | 319 | 56 | 375 |
| G-AMTX | | Amortization Expense - Misc IT Intangible Plant - 3031XX | 0 | 143,567 | 143,567 | 0 | 97,033 | 97,033 | 0 | 46,534 | 46,534 |
| G-AMTX | | Amortization Expense-General Plant - 390200, 396200 | 0 | 402 | 402 | 0 | 272 | 272 | 0 | 130 | 130 |
| 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 | 59,945 | 0 | 59,945 | 59,945 | 0 | 59,945 | 0 | 0 | 0 |
| 99 | 407329 | Reg Debit Amt Decoupling Surcharge | 11,586 | 0 | 11,586 | 11,586 | 0 | 11,586 | 0 | 0 | 0 |
| 99 | 407335 | DSIT Amortization - ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407425 | WA GRC Jackson Prairie Deferral | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL A&G DEPR/AMRT/NON-FIT TAXES | 111,404 | 346,025 | 457,429 | 97,430 | 233,868 | 331,298 | 13,974 | 112,157 | 126,131 |
| | | TOTAL ADMIN & GENERAL EXPENSES | 285,628 | 1,811,391 | 2,097,019 | 244,342 | 1,224,265 | 1,468,607 | 41,286 | 587,126 | 628,412 |
| | | TOTAL EXPENSES BEFORE FIT | 18,328,523 | 3,035,072 | 21,363,595 | 13,022,404 | 2,037,364 | 15,059,768 | 5,306,119 | 997,708 | 6,303,827 |
| | | NET OPERATING INCOME BEFORE FIT | | | (703,804) | | | (537,360) | | | (166,444) |
| G-FIT | | FEDERAL INCOME TAX | | | (1,702,388) | | | (1,117,652) | | | (584,736) |
| G-FIT | | DEFERRED FEDERAL INCOME TAX | | | 1,306,494 | | | 833,824 | | | 472,670 |
| G-FIT | | AMORTIZED INVESTMENT TAX CREDIT | | | (3,505) | | | (2,111) | | | (1,394) |
| | | GAS NET OPERATING INCOME | | | (304,405) | | | (251,421) | | | (52,984) |

| | |
|-----------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS OPERATING STATEMENT | G-OPS-1A |
| For Month Ended May 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|--------------------|---------|---------------------------------------|--------------------|-----------|-------|------------------------|-----------|-------|-------------------|-----------|-------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| ALLOCATION RATIOS: | | | | | | | | | | | |
| G-ALL | 1 | System Contract Demand | | 100.000% | | 69.580% | | | 30.420% | | |
| G-ALL | 2 | Number of Customers | | 100.000% | | 66.438% | | | 33.562% | | |
| G-ALL | 3 | Direct Distribution Operating Expense | | 100.000% | | 64.923% | | | 35.077% | | |
| G-ALL | 4 | Jurisdictional 4-Factor Ratio | | 100.000% | | 67.587% | | | 32.413% | | |
| G-ALL | 6 | Actual Therms Purchased | | 100.000% | | 69.870% | | | 30.130% | | |
| 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-804-1A |
| For Month Ended May 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|--------------------------------------|--------------------|-----------|------------|------------------------|-----------|------------|-------------------|-----------|-----------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 6 | 804000 | Gas Purchases | 16,160,189 | 0 | 16,160,189 | 11,290,652 | 0 | 11,290,652 | 4,869,537 | 0 | 4,869,537 |
| 1 | 804001 | Pipeline Demand Costs | 2,112,417 | 0 | 2,112,417 | 1,469,820 | 0 | 1,469,820 | 642,597 | 0 | 642,597 |
| 1 | 804002 | Transport Variable Charges | 78,351 | 0 | 78,351 | 54,517 | 0 | 54,517 | 23,834 | 0 | 23,834 |
| 6 | 804010 | Gas Costs - Fixed Hedge | 161,966 | 0 | 161,966 | 113,166 | 0 | 113,166 | 48,800 | 0 | 48,800 |
| 6 | 804014 | GTI Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 804017 | Transaction Fees | 20,069 | 0 | 20,069 | 14,022 | 0 | 14,022 | 6,047 | 0 | 6,047 |
| 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 | 897,232 | 0 | 897,232 | 626,896 | 0 | 626,896 | 270,336 | 0 | 270,336 |
| 6 | 804700 | Gas Costs - Offsystem Bookout | 6,113 | 0 | 6,113 | 4,271 | 0 | 4,271 | 1,842 | 0 | 1,842 |
| 6 | 804711 | Gas Costs - Offsystem Bookout Offset | (6,113) | 0 | (6,113) | (4,271) | 0 | (4,271) | (1,842) | 0 | (1,842) |
| 6 | 804730 | Gas Costs - Intracompany LDC Gas | 36,066 | 0 | 36,066 | 25,199 | 0 | 25,199 | 10,867 | 0 | 10,867 |
| 6 | 804999 | Off System Gas Purchases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 805110 | Gas Exp - Rate Amortizations | (327,094) | 0 | (327,094) | (228,644) | 0 | (228,644) | (98,450) | 0 | (98,450) |
| 99 | 805120 | Gas Expense - Rate Deferrals | 369,916 | 0 | 369,916 | 252,793 | 0 | 252,793 | 117,123 | 0 | 117,123 |
| | | TOTAL PURCHASED GAS COSTS | 19,509,112 | 0 | 19,509,112 | 13,618,421 | 0 | 13,618,421 | 5,890,691 | 0 | 5,890,691 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 69.580% | 30.420% |
| G-ALL | 6 | Actual Therms Purchased | 100.000% | 69.870% | 30.130% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|-----------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ALLOCATION OF ACCOUNT 903 | G-903-1A |
| For Month Ended May 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|--------------------------------------|--------------------|-----------|---------|------------------------|-----------|---------|-------------------|-----------|---------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 2 | 903000 | Customer Records & Collections | 92,941 | 366,883 | 459,824 | 65,943 | 243,750 | 309,693 | 26,998 | 123,133 | 150,131 |
| 12 | 903920 | Accts Rec Sold - Program Fees | 0 | (312) | (312) | 0 | (205) | (205) | 0 | (107) | (107) |
| 12 | 903930 | Accts Rec Sold - Maturity Yield Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Account 903 | | | 92,941 | 366,571 | 459,512 | 65,943 | 243,545 | 309,488 | 26,998 | 123,026 | 150,024 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-----------------------------|----------|---------|---------|
| G-ALL | 2 | Number of Customers | 100.000% | 66.438% | 33.562% |
| G-ALL | 12 | Net Gas Plant (before DFIT) | 100.000% | 65.840% | 34.160% |

| | |
|-----------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ALLOCATION OF ACCOUNT 908 | G-908-1A |
| For Month Ended May 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|---|--------------------|-----------|-----------|------------------------|-----------|-----------|-------------------|-----------|----------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 2 | 908000 | Customer Assistance Expense | 19,450 | 18,003 | 37,453 | 13,962 | 11,961 | 25,923 | 5,488 | 6,042 | 11,530 |
| 99 | 908600 | Public Purpose Tariff Rider Expense Offset | 544,404 | 0 | 544,404 | 437,820 | 0 | 437,820 | 106,584 | 0 | 106,584 |
| 99 | 908610 | Limited Income Tax Refund Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 908690 | Schedule 91 Amortization included in Unbilled | (143,106) | 0 | (143,106) | (113,304) | 0 | (113,304) | (29,802) | 0 | (29,802) |
| 99 | 908990 | DSM Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Account 908 | | | 420,748 | 18,003 | 438,751 | 338,478 | 11,961 | 350,439 | 82,270 | 6,042 | 88,312 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------|----------|---------|---------|
| G-ALL | 2 | Number of Customers | 100.000% | 66.438% | 33.562% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|---|------------------------|
| RESULTS OF OPERATIONS | Report ID: G-INT-1A |
| INTEREST DEDUCTION FOR FIT--GAS NORTH | |
| For Month Ended May 31, 2012 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | System | Washington | Idaho |
|-----------|--|-------------|-------------|-------------|
| | Debt | | | |
| 1 | Capital Structure - Debt Ratio | | 52.44% | 52.44% |
| 2 | Cost of Debt | | 5.671% | 5.820% |
| | Total Cost of Debt | | 2.974% | 3.052% |
| | Total Weighted Cost | | 2.974% | 3.052% |
| G-APL | Net Rate Base | 311,108,566 | 203,970,516 | 107,138,050 |
| | Interest Deduction for FIT Calculation | 9,335,936 | 6,066,083 | 3,269,853 |

1 #
2 #

| | |
|---|------------------------|
| RESULTS OF OPERATIONS | Report ID: G-FIT-1A |
| FEDERAL INCOME TAXES--GAS | |
| For Month Ended May 31, 2012 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | System | Washington | Idaho |
|--------------------|--|-------------|-------------|-------------|
| | Calculation of Taxable Operating Income: | | | |
| G-OPS | Operating Revenue | 20,659,791 | 14,522,408 | 6,137,383 |
| G-OPS | Operating & Maintenance Expense | 18,946,423 | 13,200,713 | 5,745,710 |
| G-OPS | Book Deprec/Amort and Reg Amortizations | 1,394,001 | 947,572 | 446,429 |
| G-OTX | Taxes Other than FIT | 1,023,171 | 911,483 | 111,688 |
| | Net Operating Income Before FIT | (703,804) | (537,360) | (166,444) |
| G-INT | Less: Interest Expense | 777,995 | 505,507 | 272,488 |
| G-SCM | Schedule M Adjustments | (3,382,165) | (2,150,423) | (1,231,742) |
| | Taxable Net Operating Income | (4,863,964) | (3,193,290) | (1,670,674) |
| | Tax Rate | 35.00% | 35.00% | 35.00% |
| | Total Federal Income Tax | (1,702,388) | (1,117,652) | (584,736) |
| G-DTE | Deferred FIT | 1,306,494 | 833,824 | 472,670 |
| 99 | 411400 Amortized Investment Tax Credit | (3,505) | (2,111) | (1,394) |
| | Total FIT/Deferred FIT & ITC | (399,399) | (285,939) | (113,460) |
| ALLOCATION RATIOS: | | | | |
| G-ALL | 99 Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|-----------------------------------|------------------------|
| RESULTS OF OPERATIONS | Report ID: G-SCM-1A |
| GAS SCHEDULE M ITEMS | |
| For Month Ended May 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------------------------|---------|--|--------------------|--------------------|--------------------|------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| G-DEPX/AMTX | | Book Depreciation & Amortization | 920,380 | 402,090 | 1,322,470 | 603,151 | 272,890 | 876,041 | 317,229 | 129,200 | 446,429 |
| 12 | 997001 | Contributions In Aid of Construction | 0 | 38,730 | 38,730 | 0 | 25,500 | 25,500 | 0 | 13,230 | 13,230 |
| 2 | 997002 | Injuries and Damages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 997003 | Salvage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 997005 | FAS106 Current Retiree Medical Accrual | 0 | 85,305 | 85,305 | 0 | 57,655 | 57,655 | 0 | 27,650 | 27,650 |
| 6 | 997008 | DSM Book Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997010 | Deferred Gas Credit and Refunds | 42,822 | 0 | 42,822 | 24,149 | 0 | 24,149 | 18,673 | 0 | 18,673 |
| 4 | 997015 | Airplane Lease Payments | 0 | 8,698 | 8,698 | 0 | 5,879 | 5,879 | 0 | 2,819 | 2,819 |
| 12 | 997016 | Redemption Expense Amortization | 0 | 32,716 | 32,716 | 0 | 21,540 | 21,540 | 0 | 11,176 | 11,176 |
| 4 | 997020 | FAS87 Current Pension Accrual | 0 | 279,713 | 279,713 | 0 | 189,050 | 189,050 | 0 | 90,663 | 90,663 |
| 99 | 997029 | FAS 106 Post Retirement Benefits | 4,630 | 0 | 4,630 | 4,630 | 0 | 4,630 | 0 | 0 | 0 |
| 99 | 997031 | Decoupling Mechanism | 71,388 | 0 | 71,388 | 71,388 | 0 | 71,388 | 0 | 0 | 0 |
| 12 | 997032 | Interest Rate Swaps | 0 | (3,668,376) | (3,668,376) | 0 | (2,415,259) | (2,415,259) | 0 | (1,253,117) | (1,253,117) |
| 4 | 997033 | DSM Tariff Rider | 102,184 | 0 | 102,184 | 113,757 | 0 | 113,757 | (11,573) | 0 | (11,573) |
| 12 | 997048 | AFUDC | 0 | (12,109) | (12,109) | 0 | (7,973) | (7,973) | 0 | (4,136) | (4,136) |
| 11 | 997049 | Tax Depreciation | 0 | (2,072,242) | (2,072,242) | 0 | (1,368,529) | (1,368,529) | 0 | (703,713) | (703,713) |
| 1 | 997055 | Deferred Gas Exchange | 0 | 500,000 | 500,000 | 0 | 347,900 | 347,900 | 0 | 152,100 | 152,100 |
| 4 | 997062 | Gain on Sale of Office Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997065 | Amortization of Unbilled Revenue Add-Ins | (143,106) | 0 | (143,106) | (113,304) | 0 | (113,304) | (29,802) | 0 | (29,802) |
| 99 | 997073 | DSIT Amortization - ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 997080 | Book Transportation Depreciation | 0 | 22,542 | 22,542 | 0 | 14,887 | 14,887 | 0 | 7,655 | 7,655 |
| 4 | 997081 | Deferred Compensation | 0 | 1,512 | 1,512 | 0 | 1,022 | 1,022 | 0 | 490 | 490 |
| 4 | 997082 | Meal Disallowances | 0 | 10,227 | 10,227 | 0 | 6,912 | 6,912 | 0 | 3,315 | 3,315 |
| 4 | 997083 | Paid Time Off | 0 | 42,686 | 42,686 | 0 | 28,850 | 28,850 | 0 | 13,836 | 13,836 |
| 2 | 997084 | Customer Uncollectibles | 0 | (51,955) | (51,955) | 0 | (34,518) | (34,518) | 0 | (17,437) | (17,437) |
| TOTAL SCHEDULE M ADJUSTMENTS | | | 998,298 | (4,380,463) | (3,382,165) | 703,771 | (2,854,194) | (2,150,423) | 294,527 | (1,526,269) | (1,231,742) |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------------------------|----------|---------|---------|
| G-ALL | 1 | Contract System Demand | 100.000% | 69.580% | 30.420% |
| G-ALL | 2 | Number of Customers | 100.000% | 66.438% | 33.562% |
| G-ALL | 3 | Direct Distribution Operating Expense | 100.000% | 64.923% | 35.077% |
| G-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 67.587% | 32.413% |
| G-ALL | 6 | Actual Therms Purchased | 100.000% | 69.870% | 30.130% |
| G-ALL | 11 | Book Depreciation | 100.000% | 66.041% | 33.959% |
| G-ALL | 12 | Net Gas Plant (before DFIT) | 100.000% | 65.840% | 34.160% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|-----------------------------------|------------------------|
| RESULTS OF OPERATIONS | Report ID: G-DTE-1A |
| DEFERRED INCOME TAX EXPENSE--GAS | |
| For Month Ended May 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | System | Washington | Idaho |
|-----------|---------|--|------------------|----------------|----------------|
| 14 | 410100 | Deferred Federal Income Tax Expense - Allocated | 1,331,050 | 867,272 | 463,778 |
| 99 | 410100 | Deferred Federal Income Tax Exp | (77,358) | (74,873) | (2,485) |
| | | SUBTOTAL | 1,253,692 | 792,399 | 461,293 |
| 14 | 411100 | Deferred Federal Income Tax Expense - Allocated | 2,715 | 1,769 | 946 |
| 99 | 411100 | Deferred Federal Income Tax Exp | 50,087 | 39,656 | 10,431 |
| | | SUBTOTAL | 52,802 | 41,425 | 11,377 |
| | | Total Deferred Federal Income Tax Expense | 1,306,494 | 833,824 | 472,670 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|----------------------------|----------|---------|---------|
| G-ALL | 14 | Net Allocated Schedule M's | 100.000% | 65.157% | 34.843% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|---|-------------------------------|
| RESULTS OF OPERATIONS | Report ID: G-OTX-1A |
| TAXES OTHER THAN FEDERAL INCOME TAX | |
| For Month Ended May 31, 2012 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|--------------------------------------|--------------------|-----------|-----------|------------------------|-----------|---------|-------------------|-----------|----------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | UNDERGROUND STORAGE | | | | | | | | | |
| 16 | 408190 | R&P Property Tax - Storage | 0 | 2,304 | 2,304 | 0 | 1,603 | 1,603 | 0 | 701 | 701 |
| | | TOTAL UNDERGROUND STORAGE TAX | 0 | 2,304 | 2,304 | 0 | 1,603 | 1,603 | 0 | 701 | 701 |
| | | DISTRIBUTION | | | | | | | | | |
| 99 | 408110 | State Excise Tax | 378,585 | 0 | 378,585 | 378,585 | 0 | 378,585 | 0 | 0 | 0 |
| 99 | 408120 | Municipal Occupation & License Tax | 437,547 | 0 | 437,547 | 359,739 | 0 | 359,739 | 77,808 | 0 | 77,808 |
| 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 | 250,473 | 0 | 250,473 | 171,556 | 0 | 171,556 | 78,917 | 0 | 78,917 |
| 99 | 409100 | State Income Tax | (45,738) | 0 | (45,738) | 0 | 0 | 0 | (45,738) | 0 | (45,738) |
| | | TOTAL DISTRIBUTION TAX | 1,020,867 | 0 | 1,020,867 | 909,880 | 0 | 909,880 | 110,987 | 0 | 110,987 |
| | | TOTAL TAXES OTHER THAN FIT | 1,020,867 | 2,304 | 1,023,171 | 909,880 | 1,603 | 911,483 | 110,987 | 701 | 111,688 |

ALLOCATION RATIOS:

| | | | | | |
|-------|---|------------------------|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 69.580% | 30.420% |
|-------|---|------------------------|----------|---------|---------|

| | |
|---|-------------------------------|
| RESULTS OF OPERATIONS | Report ID: G-PLT-1A |
| GAS UTILITY PLANT | |
| For Month Ended May 31, 2012 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|---|--------------------|------------|-------------|------------------------|------------|-------------|-------------------|------------|-------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | PLANT IN SERVICE | | | | | | | | | |
| | | INTANGIBLE PLANT: | | | | | | | | | |
| 4 | 303000 | Misc Intangible Plant (303000) | 1,133,431 | 41,410 | 1,174,841 | 964,981 | 27,988 | 992,969 | 168,450 | 13,422 | 181,872 |
| 4 | 3031XX | Misc Intangible IT Plant (3031XX) | 0 | 8,896,289 | 8,896,289 | 0 | 6,012,734 | 6,012,734 | 0 | 2,883,555 | 2,883,555 |
| 4 | | TOTAL INTANGIBLE PLANT | 1,133,431 | 8,937,699 | 10,071,130 | 964,981 | 6,040,722 | 7,005,703 | 168,450 | 2,896,977 | 3,065,427 |
| | | 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 | 18,377,741 | 18,377,741 | 0 | 12,787,232 | 12,787,232 | 0 | 5,590,509 | 5,590,509 |
| 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 | 11,419,609 | 11,419,609 | 0 | 7,945,764 | 7,945,764 | 0 | 3,473,845 | 3,473,845 |
| 1 | 355000 | Measuring & Regulating Equipment | 0 | 201,030 | 201,030 | 0 | 139,877 | 139,877 | 0 | 61,153 | 61,153 |
| 1 | 356000 | Purification Equipment | 0 | 405,665 | 405,665 | 0 | 282,262 | 282,262 | 0 | 123,403 | 123,403 |
| 1 | 357000 | Other Equipment | 0 | 1,484,138 | 1,484,138 | 0 | 1,032,663 | 1,032,663 | 0 | 451,475 | 451,475 |
| | | TOTAL UNDERGROUND STORAGE PLANT | 0 | 34,760,061 | 34,760,061 | 0 | 24,186,051 | 24,186,051 | 0 | 10,574,010 | 10,574,010 |
| | | 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 | 784,978 | 21,852 | 806,830 | 515,711 | 15,268 | 530,979 | 269,267 | 6,584 | 275,851 |
| 6 | 376000 | Mains | 224,210,497 | 2,512,521 | 226,723,018 | 144,989,811 | 1,755,498 | 146,745,309 | 79,220,686 | 757,023 | 79,977,709 |
| 6 | 378000 | Measuring & Reg Station Equip-General | 5,183,326 | 57,440 | 5,240,766 | 3,136,531 | 40,133 | 3,176,664 | 2,046,795 | 17,307 | 2,064,102 |
| 6 | 379000 | Measuring & Reg Station Equip-City Gate | 5,932,200 | 30,484 | 5,962,684 | 1,766,543 | 21,299 | 1,787,842 | 4,165,657 | 9,185 | 4,174,842 |
| 6 | 380000 | Services | 144,957,591 | 0 | 144,957,591 | 97,421,431 | 0 | 97,421,431 | 47,536,160 | 0 | 47,536,160 |
| 6 | 381000 | Meters | 64,131,595 | 0 | 64,131,595 | 43,020,601 | 0 | 43,020,601 | 21,110,994 | 0 | 21,110,994 |
| 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 | 448,286,828 | 2,622,297 | 450,909,125 | 293,221,424 | 1,832,198 | 295,053,622 | 155,065,404 | 790,099 | 155,855,503 |

| | | |
|-----------------------------------|--|-----------------|
| RESULTS OF OPERATIONS | | Report ID: |
| GAS UTILITY PLANT | | G-PLT-1A |
| For Month Ended May 31, 2012 | | |
| Average of Monthly Averages Basis | | |

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------------------------------|---------|--|--------------------|--------------|--------------|------------------------|--------------|--------------|-------------------|--------------|--------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| GENERAL PLANT | | | | | | | | | | | |
| 4 | 389XXX | Land & Land Rights | 670,908 | 847,043 | 1,517,951 | 577,609 | 572,491 | 1,150,100 | 93,299 | 274,552 | 367,851 |
| 4 | 390XXX | Structures & Improvements | 4,317,335 | 12,614,235 | 16,931,570 | 3,291,810 | 8,525,583 | 11,817,393 | 1,025,525 | 4,088,652 | 5,114,177 |
| 4 | 391XXX | Office Furniture & Equipment | 0 | 9,627,139 | 9,627,139 | 0 | 6,506,694 | 6,506,694 | 0 | 3,120,445 | 3,120,445 |
| 4 | 392XXX | Transportation Equipment | 6,352,821 | 1,502,490 | 7,855,311 | 4,584,392 | 1,015,488 | 5,599,880 | 1,768,429 | 487,002 | 2,255,431 |
| 4 | 393000 | Stores Equipment | 155,008 | 331,766 | 486,774 | 114,822 | 224,231 | 339,053 | 40,186 | 107,535 | 147,721 |
| 4 | 394000 | Tools, Shop & Garage Equipment | 1,709,221 | 2,614,439 | 4,323,660 | 1,262,323 | 1,767,021 | 3,029,344 | 446,898 | 847,418 | 1,294,316 |
| 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 | 3,681,312 | 1,084,837 | 4,766,149 | 2,787,733 | 733,209 | 3,520,942 | 893,579 | 351,628 | 1,245,207 |
| 4 | 397XXX | Communications Equipment | 1,955,868 | 4,605,124 | 6,560,992 | 644,918 | 3,112,465 | 3,757,383 | 1,310,950 | 1,492,659 | 2,803,609 |
| 4 | 398000 | Miscellaneous Equipment | 19 | 78,722 | 78,741 | 8 | 53,206 | 53,214 | 11 | 25,516 | 25,527 |
| TOTAL GENERAL PLANT | | | 18,936,606 | 33,593,477 | 52,530,083 | 13,334,597 | 22,704,824 | 36,039,421 | 5,602,009 | 10,888,653 | 16,490,662 |
| TOTAL PLANT IN SERVICE | | | 468,356,865 | 79,913,534 | 548,270,399 | 307,521,002 | 54,763,795 | 362,284,797 | 160,835,863 | 25,149,739 | 185,985,602 |
| ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| G-ADEP | | Underground Storage | 0 | 12,073,652 | 12,073,652 | 0 | 8,400,847 | 8,400,847 | 0 | 3,672,805 | 3,672,805 |
| G-ADEP | | Distribution Plant | 151,944,972 | 1,429,287 | 153,374,259 | 100,924,511 | 998,643 | 101,923,154 | 51,020,461 | 430,644 | 51,451,105 |
| G-ADEP | | General Plant | 4,469,256 | 8,730,471 | 13,199,727 | 2,616,358 | 5,900,663 | 8,517,021 | 1,852,898 | 2,829,808 | 4,682,706 |
| TOTAL ACCUMULATED DEPRECIATION | | | 156,414,228 | 22,233,410 | 178,647,638 | 103,540,869 | 15,300,153 | 118,841,022 | 52,873,359 | 6,933,257 | 59,806,616 |
| ACCUMULATED AMORTIZATION | | | | | | | | | | | |
| G-AAMT | | General Plant - 303000 | 126,280 | 8,972 | 135,252 | 85,827 | 6,064 | 91,891 | 40,453 | 2,908 | 43,361 |
| G-AAMT | | Misc IT Intangible Plant - 3031XX | 0 | 4,147,257 | 4,147,257 | 0 | 2,803,006 | 2,803,006 | 0 | 1,344,251 | 1,344,251 |
| G-AAMT | | Underground Storage | 0 | 239,263 | 239,263 | 0 | 166,479 | 166,479 | 0 | 72,784 | 72,784 |
| G-AAMT | | General Plant - 390200, 396200 | 4,609 | 28,131 | 32,740 | 3,641 | 19,013 | 22,654 | 968 | 9,118 | 10,086 |
| TOTAL ACCUMULATED AMORTIZATION | | | 130,889 | 4,423,623 | 4,554,512 | 89,468 | 2,994,562 | 3,084,030 | 41,421 | 1,429,061 | 1,470,482 |
| TOTAL ACCUMULATED DEPR/AMORT | | | 156,545,117 | 26,657,033 | 183,202,150 | 103,630,337 | 18,294,715 | 121,925,052 | 52,914,780 | 8,362,318 | 61,277,098 |
| NET GAS UTILITY PLANT before DFIT | | | 311,811,748 | 53,256,501 | 365,068,249 | 203,890,665 | 36,469,080 | 240,359,745 | 107,921,083 | 16,787,421 | 124,708,504 |
| ACCUMULATED DFIT | | | | | | | | | | | |
| 12 | 282900 | ADFIT - Gas Plant In Service | 0 | (60,872,958) | (60,872,958) | 0 | (40,078,756) | (40,078,756) | 0 | (20,794,202) | (20,794,202) |
| 4 | 282900 | ADFIT - Common Plant (282900 from C-DTX) | 0 | (6,377,033) | (6,377,033) | 0 | (4,303,114) | (4,303,114) | 0 | (2,073,919) | (2,073,919) |
| 12 | 283850 | ADFIT - Gas portion of Bond Redemptions | 0 | (1,348,537) | (1,348,537) | 0 | (887,877) | (887,877) | 0 | (460,660) | (460,660) |
| TOTAL ACCUMULATED DFIT | | | 0 | (68,598,528) | (68,598,528) | 0 | (45,269,747) | (45,269,747) | 0 | (23,328,781) | (23,328,781) |
| NET GAS UTILITY PLANT | | | 311,811,748 | (15,342,027) | 296,469,721 | 203,890,665 | (8,800,667) | 195,089,998 | 107,921,083 | (6,541,360) | 101,379,723 |
| 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% | | | 69.870% | | | 30.130% | |
| G-ALL | 12 | Net Gas Plant (before DFIT) | | 100.000% | | | 65.840% | | | 34.160% | |

| | |
|--------------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ADJUSTMENTS TO NET GAS UTILITY PLANT | G-APL-1A |
| For Month Ended May 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|--|--------------------|--------------|-------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| G-PLT | | NET GAS PLANT IN SERVICE | 311,811,748 | (15,342,027) | 296,469,721 | 203,890,665 | (8,800,667) | 195,089,998 | 107,921,083 | (6,541,360) | 101,379,723 |
| | | 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 | 8,410,522 | 8,410,522 | 0 | 5,852,041 | 5,852,041 | 0 | 2,558,481 | 2,558,481 |
| 4 | 252000 | Customer Advances | (87,242) | 0 | (87,242) | (21,182) | 0 | (21,182) | (66,060) | 0 | (66,060) |
| 99 | 235199 | Customer Deposits | (938,015) | 0 | (938,015) | (938,015) | 0 | (938,015) | 0 | 0 | 0 |
| C-WKC | | Working Capital | 0 | 1,522,516 | 1,522,516 | 0 | 0 | 0 | 0 | 1,522,516 | 1,522,516 |
| 99 | 186710 | DSM Programs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL OTHER ADJUSTMENTS | (1,025,257) | 15,664,102 | 14,638,845 | (959,197) | 9,839,715 | 8,880,518 | (66,060) | 5,824,387 | 5,758,327 |
| | | NET RATE BASE | 310,786,491 | 322,075 | 311,108,566 | 202,931,468 | 1,039,048 | 203,970,516 | 107,855,023 | (716,973) | 107,138,050 |

ALLOCATION RATIOS:

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

| | |
|---------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS-NORTH DEPRECIATION EXPENSE | G-DEPX-1A |
| For Month Ended May 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|--------------------------------------|------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|----------------|----------------|------------------------|----------------|----------------|-------------------|----------------|----------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| Electric Production | | | | | | | | | | | | | |
| Steam (ED-AN) | 891,658 | 891,658 | | | | | | | | | | | |
| Hydro (ED-AN) | 744,422 | 744,422 | | | | | | | | | | | |
| Other (ED-AN) | 689,771 | 689,771 | | | | | | | | | | | |
| Total Electric Production | 2,325,851 | 2,325,851 | | | | | | | | | | | |
| Electric Transmission | | | | | | | | | | | | | |
| ED-AN | 882,758 | 882,758 | | | | | | | | | | | |
| Total Electric Transmission | 882,758 | 882,758 | | | | | | | | | | | |
| Electric Distribution | | | | | | | | | | | | | |
| ED-ID | 916,804 | 916,804 | | | | | | | | | | | |
| ED-WA | 1,722,239 | 1,722,239 | | | | | | | | | | | |
| Total Electric Distribution | 2,639,043 | 2,639,043 | | | | | | | | | | | |
| Gas Underground Storage | | | | | | | | | | | | | |
| 1 GD-AN | 51,996 | | 51,996 | | | 51,996 | 51,996 | | 36,179 | 36,179 | | 15,817 | 15,817 |
| GD-OR | 9,360 | | | 9,360 | | | | | | | | | |
| Total Gas Underground Storage | 61,356 | | 51,996 | 9,360 | | 51,996 | 51,996 | | 36,179 | 36,179 | | 15,817 | 15,817 |
| Gas Distribution | | | | | | | | | | | | | |
| 6 GD-AN | 4,050 | | 4,050 | | | | | | 2,830 | 2,830 | | | |
| GD-ID | 303,255 | | 303,255 | | | 303,255 | 303,255 | | | | 303,255 | | 303,255 |
| GD-WA | 577,252 | | 577,252 | | | 577,252 | 577,252 | 577,252 | | 577,252 | | | |
| GD-OR | 315,072 | | | 315,072 | | | | | | | | | |
| Total Gas Distribution | 1,199,629 | | 884,557 | 315,072 | | 880,507 | 884,557 | 577,252 | 2,830 | 580,082 | | 303,255 | 1,220 |
| | | | | | | | | | | | | | 304,475 |
| General Plant | | | | | | | | | | | | | |
| ED-AN | 215,894 | 215,894 | | | | | | | | | | | |
| ED-ID | 23,863 | 23,863 | | | | | | | | | | | |
| ED-WA | 65,213 | 65,213 | | | | | | | | | | | |
| 7,4 CD-AA | 894,187 | 644,208 | 177,845 | 72,134 | | 177,845 | 177,845 | | 120,200 | 120,200 | | 57,645 | 57,645 |
| 9,4 CD-AN | 52,996 | 41,687 | 11,309 | | | 11,309 | 11,309 | | 7,643 | 7,643 | | 3,666 | 3,666 |
| 9 CD-ID | 35,016 | 27,544 | 7,472 | | | 7,472 | 7,472 | | | | 7,472 | | 7,472 |
| 9 CD-WA | 12,258 | 9,642 | 2,616 | | | 2,616 | 2,616 | 2,616 | | 2,616 | | | |
| 8,4 GD-AA | 13,941 | | 9,944 | 3,997 | | 9,944 | 9,944 | | 6,721 | 6,721 | | 3,223 | 3,223 |
| 4 GD-AN | 2,785 | | 2,785 | | | 2,785 | 2,785 | | 1,882 | 1,882 | | 903 | 903 |
| GD-ID | 6,183 | | 6,183 | | | 6,183 | 6,183 | | | | 6,183 | | 6,183 |
| GD-WA | 21,357 | | 21,357 | | | 21,357 | 21,357 | 21,357 | | 21,357 | | | |
| GD-OR | 21,317 | | | 21,317 | | | | | | | | | |
| Total General Plant | 1,365,010 | 1,028,051 | 239,511 | 97,448 | | 37,628 | 201,883 | 239,511 | 23,973 | 136,446 | 160,419 | 13,655 | 65,437 |
| | | | | | | | | | | | | | 79,092 |
| Total Depreciation Expense | 8,473,647 | 6,875,703 | 1,176,064 | 421,880 | | 918,135 | 257,929 | 1,176,064 | 601,225 | 175,455 | 776,680 | 316,910 | 82,474 |
| | | | | | | | | | | | | | 399,384 |

| 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 | 69.870% | | | 30.130% | |

| | |
|-----------------------------------|-------------------------|
| RESULTS OF OPERATIONS | Report ID: G-AMTX-1A |
| GAS-NORTH AMORTIZATION EXPENSE | |
| For Month Ended May 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | System | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | | |
|---|--------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|-----------|----------------|------------------------|----------------|---------------|-------------------|---------------|---------------|---------------|---------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | | |
| Production/Transmission | | | | | | | | | | | | | | | |
| Franchises (302000) | ED-AN | 76,453 | 76,453 | | | | | | | | | | | | |
| Misc Intangible Plt (303000) | ED-AN | 7,391 | 7,391 | | | | | | | | | | | | |
| Total Production/Transmission | | 83,844 | 83,844 | | | | | | | | | | | | |
| Distribution | | | | | | | | | | | | | | | |
| Franchises (302000) | ED-WA | 2,009 | 2,009 | | | | | | | | | | | | |
| Misc Intangible Plt (303000) | ED-WA | 237 | 237 | | | | | | | | | | | | |
| Total Distribution | | 2,246 | 2,246 | | | | | | | | | | | | |
| General Plant - 303000 | | | | | | | | | | | | | | | |
| 9,4 | CD-AN | 809 | 636 | 173 | | 173 | 173 | | 117 | 117 | | 56 | 56 | | |
| | GD-ID | 319 | | 319 | | | 319 | | | | | 319 | 319 | | |
| | GD-WA | 1,926 | | 1,926 | | | 1,926 | | 1,926 | 1,926 | | | | | |
| | GD-OR | 647 | | | 647 | | | | | | | | | | |
| Total General Plant - 303000 | | 3,701 | 636 | 2,418 | 647 | | 2,245 | 173 | 2,418 | 1,926 | 117 | 2,043 | 319 | 56 | 375 |
| Miscellaneous IT Intangible Plant - 3031XX | | | | | | | | | | | | | | | |
| 7,4 | CD-AA | 625,515 | 450,646 | 124,408 | 50,461 | | 124,408 | 124,408 | | 84,084 | 84,084 | | 40,324 | 40,324 | |
| | ED-AN | 16,633 | 16,633 | | | | | | | | | | | | |
| | ED-ID | 392 | 392 | | | | | | | | | | | | |
| | ED-WA | 25,611 | 25,611 | | | | | | | | | | | | |
| 8,4 | GD-AA | 26,590 | | 18,967 | 7,623 | | 18,967 | 18,967 | | 12,819 | 12,819 | | 6,148 | 6,148 | |
| 4 | GD-AN | 192 | | 192 | | | 192 | 192 | | 130 | 130 | | 62 | 62 | |
| | GD-OR | 795 | | | 795 | | | | | | | | | | |
| Total Miscellaneous IT Intangible Plant - 3031XX | | 695,728 | 493,282 | 143,567 | 58,879 | | 143,567 | 143,567 | | 97,033 | 97,033 | | 46,534 | 46,534 | |
| Gas Underground Storage | | | | | | | | | | | | | | | |
| 1 | GD-AN | 19 | | 19 | | | 19 | 19 | | 13 | 13 | | 6 | 6 | |
| Total Gas Underground Storage | | 19 | | 19 | | | 19 | 19 | | 13 | 13 | | 6 | 6 | |
| General Plant - 390200, 396200 | | | | | | | | | | | | | | | |
| 7,4 | CD-AA | 2,023 | 1,458 | 402 | 163 | | 402 | 402 | | 272 | 272 | | 130 | 130 | |
| 4 | ED-AN | 791 | 791 | | | | | | | | | | | | |
| | GD-OR | 362 | | | 362 | | | | | | | | | | |
| Total General Plant- 390200, 396200 | | 3,176 | 2,249 | 402 | 525 | | 402 | 402 | | 272 | 272 | | 130 | 130 | |
| Total Amortization Expense | | 788,714 | 582,257 | 146,406 | 60,051 | | 2,245 | 144,161 | 146,406 | 1,926 | 97,435 | 99,361 | 319 | 46,726 | 47,045 |

| 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% | | | | | | | | | | |

AVISTA UTILITIES

| | |
|------------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS-NORTH ACCUMULATED DEPRECIATION | G-ADEP-1A |
| For Month Ended May 31, 2012 | |
| Average of Monthly Averages Basis | |

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | |
|---------------------------------------|----------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|--------------------|-------------------|------------------------|--------------------|-------------------|--------------------|-------------------|------------------|-------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| Electric Production | | | | | | | | | | | | | | |
| Steam (ED-AN) | 274,192,098 | 274,192,098 | | | | | | | | | | | | |
| Hydro (ED-AN) | 110,417,696 | 110,417,696 | | | | | | | | | | | | |
| Other (ED-AN) | 74,355,696 | 74,355,696 | | | | | | | | | | | | |
| Total Electric Production | 458,965,490 | 458,965,490 | | | | | | | | | | | | |
| Electric Transmission | | | | | | | | | | | | | | |
| ED-AN | 177,752,638 | 177,752,638 | | | | | | | | | | | | |
| Total Electric Transmission | 177,752,638 | 177,752,638 | | | | | | | | | | | | |
| Electric Distribution | | | | | | | | | | | | | | |
| ED-ID | 136,236,362 | 136,236,362 | | | | | | | | | | | | |
| ED-WA | 218,793,647 | 218,793,647 | | | | | | | | | | | | |
| Total Electric Distribution | 355,030,009 | 355,030,009 | | | | | | | | | | | | |
| Gas Underground Storage | | | | | | | | | | | | | | |
| 1 GD-AN | 12,073,652 | | 12,073,652 | | | 12,073,652 | 12,073,652 | | 8,400,847 | 8,400,847 | | 3,672,805 | 3,672,805 | |
| GD-OR | 338,470 | | | 338,470 | | | | | | | | | | |
| Total Gas Underground Storage | 12,412,122 | | 12,073,652 | 338,470 | | 12,073,652 | 12,073,652 | | 8,400,847 | 8,400,847 | | 3,672,805 | 3,672,805 | |
| Gas Distribution | | | | | | | | | | | | | | |
| 6 GD-AN | 1,429,287 | | 1,429,287 | | | | | | 998,643 | 998,643 | | 430,644 | 430,644 | |
| GD-ID | 51,020,461 | | 51,020,461 | | | 51,020,461 | 51,020,461 | | | | 51,020,461 | | 51,020,461 | |
| GD-WA | 100,924,511 | | 100,924,511 | | | 100,924,511 | 100,924,511 | 100,924,511 | | 100,924,511 | | | | |
| GD-OR | 86,220,778 | | | 86,220,778 | | | | | | | | | | |
| Total Gas Distribution | 239,595,037 | | 153,374,259 | 86,220,778 | | 151,944,972 | 1,429,287 | 153,374,259 | 100,924,511 | 998,643 | 101,923,154 | 51,020,461 | 430,644 | 51,451,105 |
| General Plant | | | | | | | | | | | | | | |
| ED-AN | 32,382,561 | 32,382,561 | | | | | | | | | | | | |
| ED-ID | 5,664,900 | 5,664,900 | | | | | | | | | | | | |
| ED-WA | 10,093,570 | 10,093,570 | | | | | | | | | | | | |
| 7,4 CD-AA | 23,702,220 | 17,076,028 | 4,714,134 | 1,912,058 | | 4,714,134 | 4,714,134 | | 3,186,142 | 3,186,142 | | 1,527,992 | 1,527,992 | |
| 9,4 CD-AN | 10,665,467 | 8,389,563 | 2,275,904 | | | 2,275,904 | 2,275,904 | | 1,538,215 | 1,538,215 | | 737,689 | 737,689 | |
| 9 CD-ID | 4,431,300 | 3,485,705 | 945,595 | | | 945,595 | 945,595 | | | | 945,595 | | 945,595 | |
| 9 CD-WA | 1,988,429 | 1,564,118 | 424,311 | | | 424,311 | 424,311 | 424,311 | | 424,311 | | | | |
| 8,4 GD-AA | 1,210,011 | | 863,113 | 346,898 | | 863,113 | 863,113 | | 583,352 | 583,352 | | 279,761 | 279,761 | |
| 4 GD-AN | 877,320 | | 877,320 | | | 877,320 | 877,320 | | 592,954 | 592,954 | | 284,366 | 284,366 | |
| GD-ID | 907,303 | | 907,303 | | | 907,303 | 907,303 | | | | 907,303 | | 907,303 | |
| GD-WA | 2,192,047 | | 2,192,047 | | | 2,192,047 | 2,192,047 | 2,192,047 | | 2,192,047 | | | | |
| GD-OR | 3,432,343 | | | 3,432,343 | | | | | | | | | | |
| Total General Plant | 97,547,471 | 78,656,445 | 13,199,727 | 5,691,299 | | 4,469,256 | 8,730,471 | 13,199,727 | 2,616,358 | 5,900,663 | 8,517,021 | 1,852,898 | 2,829,808 | 4,682,706 |
| Total Accumulated Depreciation | 1,341,302,767 | 1,070,404,582 | 178,647,638 | 92,250,547 | | 156,414,228 | 22,233,410 | 178,647,638 | 103,540,869 | 15,300,153 | 118,841,022 | 52,873,359 | 6,933,257 | 59,806,616 |

| Allocation Ratios: | | Electric | Gas-North | Gas-South | Jurisdiction - | Washington | Idaho |
|--------------------|--------------------------------|----------|-----------|-----------|---------------------------------|------------|---------|
| Service - | | | | | | | |
| 7 | Elec/Gas North/Oregon 4-Factor | 72.044% | 19.889% | 8.067% | 1 System Contract Demand | 69.580% | 30.420% |
| 8 | Gas North/Oregon 4-Factor | 0.000% | 71.331% | 28.669% | 4 Jurisdictional 4-Factor Ratio | 67.587% | 32.413% |
| 9 | Elec/Gas North 4-Factor | 78.661% | 21.339% | 0.000% | 6 Actual Therms Purchased | 69.870% | 30.130% |

| | |
|------------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS-NORTH ACCUMULATED AMORTIZATION | G-AAAMT-1A |
| For Month Ended May 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | System | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|---|--------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|----------------|-------------------------------|------------------------|---------------|------------------|-------------------|---------------|------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| Production/Transmission | | | | | | | | | | | | | |
| Franchises (302000) | ED-AN | 5,893,873 | 5,893,873 | | | | | | | | | | |
| Misc Intangible Plt (303000) | ED-AN | 548,985 | 548,985 | | | | | | | | | | |
| Total Production/Transmission | | 6,442,858 | 6,442,858 | | | | | | | | | | |
| Distribution | | | | | | | | | | | | | |
| Franchises (302000) | ED-WA | 57,687 | 57,687 | | | | | | | | | | |
| Misc Intangible Plt (303000) | ED-WA | 20,566 | 20,566 | | | | | | | | | | |
| Total Distribution | | 78,253 | 78,253 | | | | | | | | | | |
| General Plant - 303000 | | | | | | | | | | | | | |
| 9,4 | CD-AN | 42,045 | 33,073 | 8,972 | | 8,972 | 8,972 | | 6,064 | 6,064 | | | |
| | GD-ID | 40,453 | | 40,453 | 40,453 | | 40,453 | | | | 40,453 | 2,908 | 2,908 |
| | GD-WA | 85,827 | | 85,827 | 85,827 | | 85,827 | 85,827 | | | | | |
| | GD-OR | 43,830 | | | 43,830 | | | | | | | | |
| Total General Plant - 303000 | | 212,155 | 33,073 | 135,252 | 43,830 | 126,280 | 8,972 | 135,252 | 85,827 | 6,064 | 91,891 | 40,453 | 2,908 |
| Miscellaneous IT Intangible Plant - 3031XX | | | | | | | | | | | | | |
| 7,4 | CD-AA | 18,884,771 | 13,605,345 | 3,755,992 | 1,523,434 | | 3,755,992 | 3,755,992 | | 2,538,562 | 2,538,562 | | |
| | ED-AN | 786,372 | 786,372 | | | | | | | | | | |
| | ED-WA | 235,108 | 235,108 | | | | | | | | | | |
| 8,4 | GD-AA | 529,209 | | 377,490 | 151,719 | | 377,490 | 377,490 | | 255,134 | 255,134 | | 122,356 |
| 4 | GD-AN | 13,775 | | 13,775 | | | 13,775 | 13,775 | | 9,310 | 9,310 | | 4,465 |
| | GD-OR | 46,243 | | | 46,243 | | | | | | | | |
| Total Miscellaneous IT Intangible Plant - 3031XX | | 20,495,478 | 14,626,825 | 4,147,257 | 1,721,396 | | 4,147,257 | 4,147,257 | | 2,803,006 | 2,803,006 | | 1,344,251 |
| Gas Underground Storage | | | | | | | | | | | | | |
| 1 | GD-AN | 239,263 | | 239,263 | | | 239,263 | 239,263 | | 166,479 | 166,479 | | 72,784 |
| Total Gas Underground Storage | | 239,263 | | 239,263 | | | 239,263 | 239,263 | | 166,479 | 166,479 | | 72,784 |
| General Plant - 390200, 396200 | | | | | | | | | | | | | |
| 7,4 | CD-AA | 141,440 | 101,899 | 28,131 | 11,410 | | 28,131 | 28,131 | | 19,013 | 19,013 | | |
| 9 | CD-ID | 4,537 | 3,569 | 968 | | 968 | | 968 | | | | 968 | 9,118 |
| 9 | CD-WA | 8,332 | 6,554 | 1,778 | | 1,778 | | 1,778 | | 1,778 | 1,778 | | |
| 4 | ED-AN | 38,548 | 38,548 | | | | | | | | | | |
| | ED-WA | 110,678 | 110,678 | | | | | | | | | | |
| | GD-WA | 1,863 | | 1,863 | | 1,863 | | 1,863 | | 1,863 | 1,863 | | |
| | GD-OR | 46,464 | | | 46,464 | | | | | | | | |
| Total General Plant - 390200, 396200 | | 351,862 | 261,248 | 32,740 | 57,874 | 4,609 | 28,131 | 32,740 | 3,641 | 19,013 | 22,654 | 968 | 9,118 |
| Total Accumulated Amortization | | 27,819,869 | 21,442,257 | 4,554,512 | 1,823,100 | 130,889 | 4,423,623 | 4,554,512 | 89,468 | 2,994,562 | 3,084,030 | 41,421 | 1,429,061 |
| Allocation Ratios: | | | | | | | | | | | | | |
| Service - | | Electric | Gas-North | Gas-South | | Jurisdiction - | | | | Washington | | | Idaho |
| 7 | Elec/Gas North/Oregon 4-Factor | 72.044% | 19.889% | 8.067% | | 1 | System Contract Demand | | | 69.580% | | | 30.420% |
| 8 | Gas North/Oregon 4-Factor | 0.000% | 71.331% | 28.669% | | 4 | Jurisdictional 4-Factor Ratio | | | 67.587% | | | 32.413% |
| 9 | Elec/Gas North 4-Factor | 78.661% | 21.339% | 0.000% | | | | | | | | | |

| | |
|-----------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-1A |
| For Month Ended May 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis | Account | Description | ***** ELECTRIC ***** | | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS ***** | | | |
|-----------|---------|------------------------------|----------------------|------------------|------------------|-------------------|-----------------------|------------------|------------------|-------------------|------------------------|------------------|------------------|------------------|
| | | | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - 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 | |
| 99 | | GD-WA / ID / AN | 477,164 | 0 | 0 | 0 | 0 | 477,164 | 0 | 0 | 477,164 | 0 | 0 | |
| 99 | | GD-OR / AS | 472,075 | 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 | |
| 7 | | CD-AA | 3,939,109 | 0 | 0 | 2,837,892 | 2,837,892 | 0 | 0 | 783,449 | 783,449 | 0 | 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 | |
| | | 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 | 5,748,998 | 484,128 | 1,973,731 | 3,291,139 | 5,748,998 | 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 | |
| 99 | | GD-OR / AS | 3,315,559 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,315,559 | 0 | 3,315,559 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 57,725,789 | 0 | 0 | 41,587,968 | 41,587,968 | 0 | 0 | 11,481,082 | 11,481,082 | 0 | 4,656,739 | |
| 9 | | CD-WA / ID / AN | 16,726,105 | 5,199,483 | 3,780,348 | 4,177,091 | 13,156,922 | 1,410,505 | 1,025,525 | 1,133,153 | 3,569,183 | 0 | 0 | |
| | | TOTAL ACCOUNT | 85,397,755 | 5,683,611 | 5,754,079 | 49,056,198 | 60,493,888 | 3,291,809 | 1,025,525 | 12,614,235 | 16,931,569 | 3,315,559 | 4,656,739 | 7,972,298 |
| | 391XXX | Office Furniture & Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 3,344,598 | 1,052,716 | 14,649 | 2,277,233 | 3,344,598 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 3,170 | 0 | 0 | 0 | 0 | 0 | 0 | 3,170 | 3,170 | 0 | 0 | |
| 99 | | GD-OR / AS | 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 | |
| 7 | | CD-AA | 46,792,400 | 0 | 0 | 33,711,117 | 33,711,117 | 0 | 0 | 9,306,540 | 9,306,540 | 0 | 3,774,743 | |
| 9 | | CD-WA / ID / AN | 52,022 | 0 | 0 | 40,921 | 40,921 | 0 | 0 | 11,101 | 11,101 | 0 | 0 | |
| | | TOTAL ACCOUNT | 50,621,636 | 1,052,716 | 14,649 | 36,029,271 | 37,096,636 | 0 | 0 | 9,627,139 | 9,627,139 | 0 | 3,897,861 | 3,897,861 |
| | 392XXX | Transportation Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 17,125,179 | 7,861,674 | 2,881,525 | 6,381,980 | 17,125,179 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 6,932,746 | 0 | 0 | 0 | 0 | 4,258,063 | 1,609,185 | 1,065,498 | 6,932,746 | 0 | 0 | |
| 99 | | GD-OR / AS | 2,403,529 | 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 | |
| 7 | | CD-AA | 529,797 | 0 | 0 | 381,687 | 381,687 | 0 | 0 | 105,371 | 105,371 | 0 | 42,739 | |
| 9 | | CD-WA / ID / AN | 3,829,571 | 1,202,930 | 587,014 | 1,222,435 | 3,012,379 | 326,328 | 159,244 | 331,620 | 817,192 | 0 | 0 | |
| | | TOTAL ACCOUNT | 30,820,822 | 9,064,604 | 3,468,539 | 7,986,102 | 20,519,245 | 4,584,391 | 1,768,429 | 1,502,489 | 7,855,309 | 2,403,529 | 42,739 | 2,446,268 |

| | |
|-----------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-1A |
| For Month Ended May 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

Gas-North Copy

| ***** ELECTRIC ***** GAS NORTH ***** OREGON GAS ***** | | | | | | | | | | | | | | |
|---|---------|---------------------------------|-------------------|------------------|----------------|------------------|------------------|------------------|----------------|------------------|------------------|-----------------|----------------|------------------|
| Ref/Basis | Account | Description | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Oregon | Allocated | Total |
| | 393000 | Stores Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 395,329 | 10,739 | 14,745 | 369,845 | 395,329 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 84,271 | 0 | 0 | 0 | 0 | 84,271 | 0 | 0 | 84,271 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 57,227 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 57,227 | 0 | 57,227 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | | CD-WA / ID / AN | 1,886,226 | 112,615 | 148,135 | 1,222,974 | 1,483,724 | 30,550 | 40,186 | 331,766 | 402,502 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 2,423,053 | 123,354 | 162,880 | 1,592,819 | 1,879,053 | 114,821 | 40,186 | 331,766 | 486,773 | 57,227 | 0 | 57,227 |
| | 394000 | Tools, Shop, & Garage Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 3,269,210 | 1,151,597 | 370,781 | 1,746,832 | 3,269,210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 2,129,242 | 0 | 0 | 0 | 0 | 1,254,644 | 444,947 | 429,651 | 2,129,242 | 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 | 1,294,902 | 0 | 0 | 0 | 0 | 0 | 0 | 923,667 | 923,667 | 0 | 371,235 | 371,235 |
| 7 | | CD-AA | 6,017,673 | 0 | 0 | 4,335,372 | 4,335,372 | 0 | 0 | 1,196,855 | 1,196,855 | 0 | 485,446 | 485,446 |
| 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 | 13,978,081 | 1,179,903 | 377,972 | 6,319,109 | 7,876,984 | 1,262,323 | 446,898 | 2,614,440 | 4,323,661 | 920,755 | 856,681 | 1,777,436 |
| | 395000 | Laboratory Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 1,047,345 | 175,888 | 95,422 | 776,035 | 1,047,345 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 210,157 | 0 | 0 | 0 | 0 | 68,391 | 22,304 | 119,462 | 210,157 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 187,966 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 187,966 | 0 | 187,966 |
| 8 | | GD-AA | 82,554 | 0 | 0 | 0 | 0 | 0 | 0 | 58,887 | 58,887 | 0 | 23,667 | 23,667 |
| 7 | | CD-AA | 355,663 | 0 | 0 | 256,234 | 256,234 | 0 | 0 | 70,738 | 70,738 | 0 | 28,691 | 28,691 |
| 9 | | CD-WA / ID / AN | 196,889 | 9,552 | 3,049 | 142,274 | 154,875 | 2,591 | 827 | 38,596 | 42,014 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 2,080,574 | 185,440 | 98,471 | 1,174,543 | 1,458,454 | 70,982 | 23,131 | 287,683 | 381,796 | 187,966 | 52,358 | 240,324 |

| | |
|-----------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-1A |
| For Month Ended May 31, 2012 | |
| Average of Monthly Averages 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 - Oregon | Allocated | Total |
| | 396XXX | Power Operated Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 36,869,645 | 16,776,174 | 10,862,696 | 9,230,775 | 36,869,645 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 4,328,209 | 0 | 0 | 0 | 0 | 2,714,713 | 783,002 | 830,494 | 4,328,209 | 0 | 0 | |
| 99 | | GD-OR / AS | 43,834 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43,834 | 43,834 | |
| 8 | | GD-AA | 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 | |
| 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 | |
| | | TOTAL ACCOUNT | 43,331,635 | 17,045,345 | 11,270,312 | 10,161,301 | 38,476,958 | 2,787,733 | 893,579 | 1,084,837 | 4,766,149 | 43,834 | 44,694 | 88,528 |
| | 397XXX | Communication Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 44,842,576 | 7,119,585 | 2,709,129 | 35,013,862 | 44,842,576 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 993,789 | 0 | 0 | 0 | 0 | 545,850 | 447,939 | 0 | 993,789 | 0 | 0 | |
| 99 | | GD-OR / AS | 956,586 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 956,586 | 956,586 | |
| 8 | | GD-AA | 992,933 | 0 | 0 | 0 | 0 | 0 | 0 | 708,269 | 708,269 | 0 | 284,664 | |
| 7 | | CD-AA | 11,714,692 | 0 | 0 | 8,439,733 | 8,439,733 | 0 | 0 | 2,329,935 | 2,329,935 | 0 | 945,024 | |
| 9 | | CD-WA / ID / AN | 11,851,535 | 365,190 | 3,181,280 | 5,776,066 | 9,322,536 | 99,068 | 863,011 | 1,566,920 | 2,528,999 | 0 | 0 | |
| | | TOTAL ACCOUNT | 71,352,111 | 7,484,775 | 5,890,409 | 49,229,661 | 62,604,845 | 644,918 | 1,310,950 | 4,605,124 | 6,560,992 | 956,586 | 1,229,688 | 2,186,274 |
| | 398000 | Miscellaneous Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 13,158 | 0 | 2,299 | 10,859 | 13,158 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 2,367 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,367 | 2,367 | |
| 8 | | GD-AA | 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 | |
| 9 | | CD-WA / ID / AN | 5,129 | 31 | 41 | 3,963 | 4,035 | 8 | 11 | 1,075 | 1,094 | 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 | 306,896,074 | 42,190,045 | 27,745,855 | 164,940,175 | 234,876,075 | 13,334,594 | 5,602,008 | 33,593,477 | 52,530,079 | 8,359,898 | 11,130,022 | 19,489,920 |

ALLOCATION RATIOS:

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

| | |
|-----------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON INTANGIBLE PLANT | C-IPL-1A |
| For Month Ended May 31, 2012 | |
| Average of Monthly Averages 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 | |
| 99 | | GD-WA / ID / AN | 1,133,431 | 0 | 0 | 0 | 0 | 964,981 | 168,450 | 0 | 1,133,431 | 0 | 0 | |
| 99 | | GD-OR / AS | 410,126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 410,126 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9 | | CD-WA / ID / AN | 194,058 | 0 | 0 | 152,648 | 152,648 | 0 | 0 | 41,410 | 41,410 | 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 | 2,052,415 | 1,230,111 | 23,524 | 798,780 | 2,052,415 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 46,440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 46,440 | 0 | |
| 8 | | GD-AA | 1,595,364 | 0 | 0 | 0 | 0 | 0 | 0 | 1,137,989 | 1,137,989 | 0 | 457,375 | |
| 7 | | CD-AA | 36,528,005 | 0 | 0 | 26,316,236 | 26,316,236 | 0 | 0 | 7,265,055 | 7,265,055 | 0 | 2,946,714 | |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 40,222,224 | 1,230,111 | 23,524 | 27,115,016 | 28,368,651 | 0 | 0 | 8,403,044 | 8,403,044 | 46,440 | 3,404,089 | 3,450,529 |
| | 303110 | Misc Intangible Plant--PC Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 248,546 | 0 | 0 | 248,546 | 248,546 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 19,337 | 0 | 0 | 0 | 0 | 0 | 0 | 19,337 | 19,337 | 0 | 0 | |
| 99 | | GD-OR / AS | 1,231 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,231 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 2,382,762 | 0 | 0 | 1,716,637 | 1,716,637 | 0 | 0 | 473,908 | 473,908 | 0 | 192,217 | |
| 8 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 2,651,876 | 0 | 0 | 1,965,183 | 1,965,183 | 0 | 0 | 493,245 | 493,245 | 1,231 | 192,217 | 193,448 |
| | | TOTAL | 46,653,414 | 1,383,290 | 23,524 | 31,121,367 | 32,528,181 | 964,981 | 168,450 | 8,937,699 | 10,071,130 | 457,797 | 3,596,306 | 4,054,103 |

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 ACCUMULATED DEFERRED FIT | C-DTX-1A |
| For Month Ended May 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis | Account | Description | Total | Electric | Gas North | Oregon Gas |
|-----------|---------|--|---------------------|---------------------|--------------------|--------------------|
| | | Deferred FIT - Common Plant (For Report APL) | | | | |
| 7 | 282900 | CD-AA | (30,068,313) | (21,662,415) | (5,980,287) | (2,425,611) |
| 8 | 282900 | GD-AA | 0 | 0 | 0 | 0 |
| 9 | 282900 | CD- WA / ID / AN | (1,859,255) | (1,462,509) | (396,746) | 0 |
| | | Total | <u>(31,927,568)</u> | <u>(23,124,924)</u> | <u>(6,377,033)</u> | <u>(2,425,611)</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 Month Ended May 31, 2012
Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** ELECTRIC ***** | | | ***** GAS NORTH ***** | | |
|--------------|---------|-------------------------------------|--------------------|------------------|-------------------|----------------------|------------------|-------------------|-----------------------|-----------|------------------|
| | | | Washington | Idaho | Total | Washington | Idaho | Total | Washington | Idaho | Total |
| 1 | 151120 | FUEL STOCK COAL-COLSTRIP | | 684,969 | 684,969 | | 684,969 | 684,969 | | 0 | 0 |
| 1 | 151210 | FUEL STOCK HOG FUEL-KFGS | | 1,103,285 | 1,103,285 | | 1,103,285 | 1,103,285 | | 0 | 0 |
| 4 | 154100 | PLANT MATERIALS & OPER SUPPLIES | | 6,128,477 | 6,128,477 | | 4,820,277 | 4,820,277 | | 1,308,200 | 1,308,200 |
| 1 | 154300 | PLANT MATERIALS & OPER SUP-CS2 | | 299,383 | 299,383 | | 235,476 | 235,476 | | 63,907 | 63,907 |
| 1 | 154400 | PLANT MATERIALS & OPER SUP-COLSTRIP | | 700,872 | 700,872 | | 551,262 | 551,262 | | 149,610 | 149,610 |
| 4 | 154500 | SUPPLY CHAIN RECEIVING INVENTORY | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 4 | 154550 | SUPPLY CHAIN AVERAGE COST VARIANCE | | 4,323 | 4,323 | | 3,400 | 3,400 | | 923 | 923 |
| 4 | 154560 | SUPPLY CHAIN INVOICE PRICE VARIANCE | | (580) | (580) | | (456) | (456) | | (124) | (124) |
| 99 | 163999 | INVESTOR-SUPPLIED WORKING CAPITAL | 18,188,000 | | 18,188,000 | 18,188,000 | | 18,188,000 | | 0 | 0 |
| TOTAL | | | 18,188,000 | 8,920,729 | 27,108,729 | 18,188,000 | 7,398,213 | 25,586,213 | | 0 | 1,522,516 |

ALLOCATION RATIOS: