

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	130,129,079	80,906,975	49,222,104
	Adjustments			
	Adjusted Net Operating Income (Loss)	130,129,079	80,906,975	49,222,104
E-APL	Electric Net Rate Base	1,815,468,081	1,184,759,459	630,708,622
	<b>RATE OF RETURN</b>	<b>7.168%</b>	<b>6.829%</b>	<b>7.804%</b>

RESULTS OF OPERATIONS		Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended November 30, 2012 Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2011	100.000%	65.240%	34.760%
2	Input	Number of Customers Percent	11-30-2012	361,564 100.000%	237,217 65.609%	124,347 34.391%
3	E-OPS	Direct Distribution Operating Expense Percent		23,523,672 100.000%	15,462,513 65.732%	8,061,159 34.268%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct O & M Accts 500 - 598		23,354,099	15,611,998	7,742,101
		Direct O & M Accts 901 - 935		31,755,308	22,688,342	9,066,966
		Total		55,109,407	38,300,340	16,809,067
		Percentage		100.000%	69.499%	30.501%
		Direct Labor Accts 500 - 598		9,528,184	6,357,387	3,170,797
		Direct Labor Accts 901 - 935		5,139,180	3,872,295	1,266,885
		Total		14,667,364	10,229,682	4,437,682
		Percentage		100.000%	69.745%	30.255%
		Number of Customers		360,451	236,623	123,828
		Percentage		100.000%	65.646%	34.354%
		Net Direct Plant		818,616,195	517,581,147	301,035,048
		Percentage		100.000%	63.226%	36.774%
4		Total Percentages Percent		400.000%	268.116%	131.884%
				100.000%	67.029%	32.971%

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor				
	01-01-2012		<u>Total</u>	<u>Electric</u>	<u>Gas North</u>	<u>Oregon Gas</u>
		Direct O & M Accts 500 - 894	66,341,282	58,626,203	5,247,466	2,467,613
		Direct O & M Accts 901 - 935	58,793,117	39,254,919	16,142,401	3,395,797
		Direct O & M Accts 901 - 905 Utility 9 Only	1,408,245	867,690	540,555	0
		Adjustments	0	0	0	0
		<b>Total</b>	<b>126,542,644</b>	<b>98,748,812</b>	<b>21,930,422</b>	<b>5,863,410</b>
		<b>Percentage</b>	<b>100.000%</b>	<b>78.036%</b>	<b>17.330%</b>	<b>4.634%</b>
		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	0
		<b>Total</b>	<b>64,215,292</b>	<b>49,785,483</b>	<b>9,996,029</b>	<b>4,433,780</b>
		<b>Percentage</b>	<b>100.000%</b>	<b>77.529%</b>	<b>15.566%</b>	<b>6.905%</b>
		Number of Customers at	681,193	360,451	224,556	96,186
		<b>Percentage</b>	<b>100.000%</b>	<b>52.915%</b>	<b>32.965%</b>	<b>14.120%</b>
		Net Direct Plant	2,469,357,528	1,967,998,952	338,164,005	163,194,571
		<b>Percentage</b>	<b>100.000%</b>	<b>79.697%</b>	<b>13.694%</b>	<b>6.609%</b>
		<b>Total Percentages</b>	<b>400.000%</b>	<b>288.176%</b>	<b>79.556%</b>	<b>32.267%</b>
		<b>Average (CD AA)</b>	<b>100.000%</b>	<b>72.044%</b>	<b>19.889%</b>	<b>8.067%</b>

7

RESULTS OF OPERATIONS		Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended November 30, 2012 Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	01-01-2012	Direct O & M Accts 500 - 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	0
		<b>Total</b>	<b>27,793,832</b>	<b>0</b>	<b>21,930,422</b>	<b>5,863,410</b>
		Percentage	100.000%	0.000%	78.904%	21.096%
		Direct Labor Accts 500 - 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	0
		<b>Total</b>	<b>14,429,809</b>	<b>0</b>	<b>9,996,029</b>	<b>4,433,780</b>
		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%
		<b>Total Percentages</b>	<b>400.000%</b>	<b>0.000%</b>	<b>285.324%</b>	<b>114.676%</b>
		Average (GD AA)	100.000%	0.000%	71.331%	28.669%

8

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho		
			Total	Electric	Gas North	Oregon Gas	
Input		Elec/Gas North 4-Factor	01-01-2012				
		Direct O & M Accts 500 - 894		63,873,669	58,626,203	5,247,466	0
		Direct O & M Accts 901 - 935		55,397,320	39,254,919	16,142,401	0
		Adjustments		0	0	0	0
		<b>Total</b>		<b>119,270,989</b>	<b>97,881,122</b>	<b>21,389,867</b>	<b>0</b>
		Percentage		100.000%	82.066%	17.934%	0.000%
		Direct Labor Accts 500 - 894		50,960,635	43,317,908	7,642,727	0
		Direct Labor Accts 901 - 935		3,273,013	3,049,259	223,754	0
		<b>Total</b>		<b>54,233,648</b>	<b>46,367,167</b>	<b>7,866,481</b>	<b>0</b>
		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%
		<b>Total Percentages</b>		<b>400.000%</b>	<b>314.644%</b>	<b>85.356%</b>	<b>0.000%</b>
9		Average (CD AN/ID/WA)		100.000%	78.661%	21.339%	0.000%
10	E-PLT	Net Electric Distribution Plant		838,337,567	537,861,059	300,476,508	
		Percent		100.000%	64.158%	35.842%	
11		Book Depreciation		82,719,330	53,876,442	28,842,888	
		Percent		100.000%	65.132%	34.868%	

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	<u>2,102,900,830</u> <u>100.000%</u>	<u>1,364,869,337</u> <u>64.904%</u>	<u>738,031,493</u> <u>35.096%</u>
13	E-PLT	Net Electric General Plant Percent	<u>162,274,769</u> <u>100.000%</u>	<u>106,860,348</u> <u>65.851%</u>	<u>55,414,421</u> <u>34.149%</u>
14		Net Allocated Schedule M's Percent	<u>-87,966,115</u> <u>100.000%</u>	<u>-57,013,873</u> <u>64.813%</u>	<u>-30,952,242</u> <u>35.187%</u>
99	Input	Not Allocated	<u>0.000%</u>	<u>0.000%</u>	<u>0.000%</u>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended November 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUE</b>											
<b>SALES OF ELECTRICITY:</b>											
99	440000	Residential	318,855,985	0	318,855,985	214,224,801	0	214,224,801	104,631,184	0	104,631,184
99	442200	Commercial - Firm & Int.	286,669,361	0	286,669,361	201,459,769	0	201,459,769	85,209,592	0	85,209,592
1	442300	Industrial	119,488,321	0	119,488,321	56,151,593	0	56,151,593	63,336,728	0	63,336,728
99	444000	Public Street & Highway Lighting	7,219,416	0	7,219,416	4,778,658	0	4,778,658	2,440,758	0	2,440,758
99	448000	Interdepartmental Revenue	1,037,912	0	1,037,912	825,061	0	825,061	212,851	0	212,851
99	499XXX	Unbilled Revenue	668,541	0	668,541	684,710	0	684,710	(16,169)	0	(16,169)
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>733,939,536</b>	<b>0</b>	<b>733,939,536</b>	<b>478,124,592</b>	<b>0</b>	<b>478,124,592</b>	<b>255,814,944</b>	<b>0</b>	<b>255,814,944</b>
1	447XXX	Sales for Resale	0	146,483,892	146,483,892	0	95,566,091	95,566,091	0	50,917,801	50,917,801
<b>TOTAL SALES OF ELECTRICITY</b>			<b>733,939,536</b>	<b>146,483,892</b>	<b>880,423,428</b>	<b>478,124,592</b>	<b>95,566,091</b>	<b>573,690,683</b>	<b>255,814,944</b>	<b>50,917,801</b>	<b>306,732,745</b>
<b>OTHER OPERATING REVENUE:</b>											
99	451000	Miscellaneous Service Revenue	567,960	0	567,960	365,090	0	365,090	202,870	0	202,870
1	453000	Sales of Water & Water Power	0	466,350	466,350	0	304,247	304,247	0	162,103	162,103
1	454000	Rent from Electric Property	2,938,398	51,683	2,990,081	1,979,232	33,718	2,012,950	959,166	17,965	977,131
1	456XXX	Other Electric Revenues	264,945	124,027,688	124,292,633	202,194	80,915,664	81,117,858	62,751	43,112,024	43,174,775
<b>TOTAL OTHER OPERATING REVENUE</b>			<b>3,771,303</b>	<b>124,545,721</b>	<b>128,317,024</b>	<b>2,546,516</b>	<b>81,253,629</b>	<b>83,800,145</b>	<b>1,224,787</b>	<b>43,292,092</b>	<b>44,516,879</b>
<b>TOTAL ELECTRIC REVENUE</b>			<b>737,710,839</b>	<b>271,029,613</b>	<b>1,008,740,452</b>	<b>480,671,108</b>	<b>176,819,720</b>	<b>657,490,828</b>	<b>257,039,731</b>	<b>94,209,893</b>	<b>351,249,624</b>
<b>EXPENSE</b>											
<b>STEAM POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	500000	Supervision & Engineering	0	410,323	410,323	0	267,695	267,695	0	142,628	142,628
1	501000	Fuel	0	28,242,906	28,242,906	0	18,425,672	18,425,672	0	9,817,234	9,817,234
1	502000	Steam Expense	0	4,152,775	4,152,775	0	2,709,270	2,709,270	0	1,443,505	1,443,505
1	505000	Electric Expense	0	901,926	901,926	0	588,417	588,417	0	313,509	313,509
1	506000	Miscellaneous Steam Power Generation Expense	0	2,326,789	2,326,789	0	1,517,997	1,517,997	0	808,792	808,792
1	507000	Rent	0	26,016	26,016	0	16,973	16,973	0	9,043	9,043
<b>MAINTENANCE</b>											
1	510000	Supervision & Engineering	0	499,227	499,227	0	325,696	325,696	0	173,531	173,531
1	511000	Structures	0	580,063	580,063	0	378,433	378,433	0	201,630	201,630
1	512000	Boiler Plant	0	4,805,785	4,805,785	0	3,135,294	3,135,294	0	1,670,491	1,670,491
1	513000	Electric Plant	0	595,936	595,936	0	388,789	388,789	0	207,147	207,147
1	514000	Miscellaneous Steam Plant	0	591,711	591,711	0	386,032	386,032	0	205,679	205,679
<b>TOTAL STEAM POWER GENERATION EXP</b>			<b>0</b>	<b>43,133,457</b>	<b>43,133,457</b>	<b>0</b>	<b>28,140,268</b>	<b>28,140,268</b>	<b>0</b>	<b>14,993,189</b>	<b>14,993,189</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	E-OPS-12E
For Twelve Months Ended November 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>HYDRAULIC POWER GENERATION EXP:</b>											
<b>OPERATION</b>											
1	535000	Supervision & Engineering	0	2,285,708	2,285,708	0	1,491,196	1,491,196	0	794,512	794,512
1	536000	Water for Power	0	1,163,369	1,163,369	0	758,982	758,982	0	404,387	404,387
1	537000	Hydraulic Expense	4,516,424	2,924,599	7,441,023	2,769,064	1,908,008	4,677,072	1,747,360	1,016,591	2,763,951
1	538000	Electric Expense	0	6,266,226	6,266,226	0	4,088,086	4,088,086	0	2,178,140	2,178,140
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	644,967	644,967	0	420,776	420,776	0	224,191	224,191
1	540000	Rent	0	1,293,682	1,293,682	0	843,998	843,998	0	449,684	449,684
1	540100	MT Trust Funds Land Settlement Rents	5,512,028	0	5,512,028	3,597,697	0	3,597,697	1,914,331	0	1,914,331
<b>MAINTENANCE</b>											
1	541000	Supervision & Engineering	0	580,369	580,369	0	378,633	378,633	0	201,736	201,736
1	542000	Structures	0	553,984	553,984	0	361,419	361,419	0	192,565	192,565
1	543000	Reservoirs, Dams, & Waterways	0	3,063,730	3,063,730	0	1,998,777	1,998,777	0	1,064,953	1,064,953
1	544000	Electric Plant	0	2,752,853	2,752,853	0	1,795,961	1,795,961	0	956,892	956,892
1	545000	Miscellaneous Hydraulic Plant	0	461,923	461,923	0	301,359	301,359	0	160,564	160,564
<b>TOTAL HYDRO POWER GENERATION EXP</b>			<b>10,028,452</b>	<b>21,991,410</b>	<b>32,019,862</b>	<b>6,366,761</b>	<b>14,347,195</b>	<b>20,713,956</b>	<b>3,661,691</b>	<b>7,644,215</b>	<b>11,305,906</b>
<b>OTHER POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	546000	Supervision & Engineering	0	1,392,639	1,392,639	0	908,558	908,558	0	484,081	484,081
1	547000	Fuel	0	69,851,853	69,851,853	0	45,571,349	45,571,349	0	24,280,504	24,280,504
1	548000	Generation Expense	0	1,526,741	1,526,741	0	996,046	996,046	0	530,695	530,695
1	549000	Miscellaneous Other Power Generation Expense	0	602,024	602,024	0	392,760	392,760	0	209,264	209,264
1	550000	Rent	0	38,130	38,130	0	24,876	24,876	0	13,254	13,254
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	1,695,966	1,695,966	0	1,106,448	1,106,448	0	589,518	589,518
1	552000	Structures	0	11,772	11,772	0	7,680	7,680	0	4,092	4,092
1	553000	Generating & Electric Equipment	0	7,618,562	7,618,562	0	4,970,350	4,970,350	0	2,648,212	2,648,212
1	554000	Miscellaneous Other Power Generation Plant	0	161,379	161,379	0	105,284	105,284	0	56,095	56,095
<b>TOTAL OTHER POWER GENERATION EXP</b>			<b>0</b>	<b>82,899,066</b>	<b>82,899,066</b>	<b>0</b>	<b>54,083,351</b>	<b>54,083,351</b>	<b>0</b>	<b>28,815,715</b>	<b>28,815,715</b>
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	18,309,500	215,716,522	234,026,022	0	140,733,458	140,733,458	18,309,500	74,983,064	93,292,564
1	556000	System Control & Load Dispatching	0	883,023	883,023	0	576,084	576,084	0	306,939	306,939
E-557	557XXX	Other Expense	14,179,465	120,834,800	135,014,265	10,148,407	78,832,624	88,981,031	4,031,058	42,002,176	46,033,234
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>32,488,965</b>	<b>337,434,345</b>	<b>369,923,310</b>	<b>10,148,407</b>	<b>220,142,166</b>	<b>230,290,573</b>	<b>22,340,558</b>	<b>117,292,179</b>	<b>139,632,737</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>42,517,417</b>	<b>485,458,278</b>	<b>527,975,695</b>	<b>16,515,168</b>	<b>316,712,980</b>	<b>333,228,148</b>	<b>26,002,249</b>	<b>168,745,298</b>	<b>194,747,547</b>



<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	E-OPS-12E
For Twelve Months Ended November 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	5,900	2,129,671	2,135,571	0	1,389,397	1,389,397	5,900	740,274	746,174
1	561000	Load Dispatching	0	2,174,335	2,174,335	0	1,418,536	1,418,536	0	755,799	755,799
1	562000	Station Expense	0	428,631	428,631	0	279,639	279,639	0	148,992	148,992
1	563000	Overhead Line Expense	0	471,565	471,565	0	307,649	307,649	0	163,916	163,916
1	565000	Transmission of Electricity by Others	0	17,622,895	17,622,895	0	11,497,177	11,497,177	0	6,125,718	6,125,718
1	566000	Miscellaneous Transmission Expense	0	1,770,017	1,770,017	0	1,154,759	1,154,759	0	615,258	615,258
1	567000	Rent	0	110,599	110,599	0	72,155	72,155	0	38,444	38,444
		MAINTENANCE									
1	568000	Supervision & Engineering	0	1,644,964	1,644,964	0	1,073,175	1,073,175	0	571,789	571,789
1	569000	Structures	45,630	411,274	456,904	31,046	268,315	299,361	14,584	142,959	157,543
1	570000	Station Equipment	13,711	1,071,894	1,085,605	13,711	699,304	713,015	0	372,590	372,590
1	571000	Overhead Lines	28,969	1,826,501	1,855,470	5,785	1,191,609	1,197,394	23,184	634,892	658,076
1	572000	Underground Lines	0	8,465	8,465	0	5,523	5,523	0	2,942	2,942
1	573000	Service Miscellaneous	2,328	51,060	53,388	2,328	33,312	35,640	0	17,748	17,748
		TOTAL TRANSMISSION OPERATING EXP	96,538	29,721,871	29,818,409	52,870	19,390,550	19,443,420	43,668	10,331,321	10,374,989
E-DEPX		Depreciation Expense-Production	0	28,010,387	28,010,387	0	18,273,976	18,273,976	0	9,736,411	9,736,411
E-DEPX		Depreciation Expense-Transmission	0	10,687,531	10,687,531	0	6,972,545	6,972,545	0	3,714,986	3,714,986
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,012,900	1,012,900	0	660,816	660,816	0	352,084	352,084
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(190,572)	0	(190,572)	190,572	0	190,572
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,480	141,545	0	69,520	69,520
99	407335	Amortization of ID DSIT	(3,068,612)	0	(3,068,612)	0	0	0	(3,068,612)	0	(3,068,612)
99	407350	Amortization of WA Renewable Energy Credits	498,043	0	498,043	498,043	0	498,043	0	0	0
99	407351	Amortization of CNC Transmission	238,919	0	238,919	150,900	0	150,900	88,019	0	88,019
99	407360	Amortization of CS2 & COLSTRIP O&M	(74,536)	0	(74,536)	(118,305)	0	(118,305)	43,769	0	43,769
99	407362	Amortization of LiDAR O&M	586,663	0	586,663	586,663	0	586,663	0	0	0
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	932,318	932,318	0	608,244	608,244	0	324,074	324,074
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	234,031	0	234,031	178,489	0	178,489	55,542	0	55,542
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	327,675	0	327,675	0	0	0	327,675	0	327,675
99	407450/407499	Amortization of BPA Residential Exchange Credit	(12,505,222)	0	(12,505,222)	(8,587,333)	0	(8,587,333)	(3,917,889)	0	(3,917,889)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(5,733,845)	0	(5,733,845)	(3,615,014)	0	(3,615,014)	(2,118,831)	0	(2,118,831)
99	407462	Amortization of Deferred LiDAR O&M	(689,342)	0	(689,342)	(689,342)	0	(689,342)	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(4,909)	(4,909)	0	(3,203)	(3,203)	0	(1,706)	(1,706)
99	407496	Def Palouse Wind & Thornton Sw St	(64,530)	0	(64,530)	(64,530)	0	(64,530)	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	18,647,635	18,647,635	0	12,165,717	12,165,717	0	6,481,918	6,481,918
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(15,968,870)	59,485,862	43,516,992	(7,754,565)	38,808,575	31,054,010	(8,214,305)	20,677,287	12,462,982
		TOTAL PRODUCTION & TRANSMISSION EXPEN	26,645,085	574,666,011	601,311,096	8,813,473	374,912,105	383,725,578	17,831,612	199,753,906	217,585,518

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	E-OPS-12E
For Twelve Months Ended November 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	332,738	1,840,577	2,173,315	221,219	1,209,848	1,431,067	111,519	630,729	742,248
3	582000	Station Expense	616,543	34,132	650,675	374,461	22,436	396,897	242,082	11,696	253,778
3	583000	Overhead Line Expense	2,411,980	588,930	3,000,910	1,758,556	387,115	2,145,671	653,424	201,815	855,239
3	584000	Underground Line Expense	962,635	0	962,635	562,815	0	562,815	399,820	0	399,820
3	585000	Street Light & Signal System Operation Expense	181,068	0	181,068	33,472	0	33,472	147,596	0	147,596
3	586000	Meter Expense	2,190,959	53,300	2,244,259	1,710,023	35,035	1,745,058	480,936	18,265	499,201
3	587000	Customer Installations Expense	553,038	123,418	676,456	289,391	81,125	370,516	263,647	42,293	305,940
3	588000	Miscellaneous Distribution Expense	4,084,860	3,349,621	7,434,481	2,624,015	2,201,773	4,825,788	1,460,845	1,147,848	2,608,693
3	589000	Rent	754	309,157	309,911	554	203,215	203,769	200	105,942	106,142
		MAINTENANCE:									
3	590000	Supervision & Engineering	381,694	1,341,648	1,723,342	243,501	881,892	1,125,393	138,193	459,756	597,949
3	591000	Structures	373,454	662	374,116	173,352	435	173,787	200,102	227	200,329
3	592000	Station Equipment	642,709	197,989	840,698	468,932	130,142	599,074	173,777	67,847	241,624
3	593000	Overhead Lines	8,078,167	19,629	8,097,796	5,060,576	12,903	5,073,479	3,017,591	6,726	3,024,317
3	594000	Underground Lines	1,046,811	0	1,046,811	666,393	0	666,393	380,418	0	380,418
3	595000	Line Transformers	615,563	419,241	1,034,804	515,178	275,575	790,753	100,385	143,666	244,051
3	596000	Street Light & Signal System Maintenance Exp	672,915	0	672,915	462,584	0	462,584	210,331	0	210,331
3	597000	Meters	68,448	0	68,448	44,250	0	44,250	24,198	0	24,198
3	598000	Miscellaneous Distribution Expense	309,336	152,632	461,968	253,241	100,328	353,569	56,095	52,304	108,399
		TOTAL DISTRIBUTION OPERATING EXP	23,523,672	8,430,936	31,954,608	15,462,513	5,541,822	21,004,335	8,061,159	2,889,114	10,950,273
E-DEPX		Depreciation Expense-Distribution	31,704,771	0	31,704,771	20,486,099	0	20,486,099	11,218,672	0	11,218,672
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,934	0	26,934	26,934	0	26,934	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	45,922,221	0	45,922,221	39,598,359	0	39,598,359	6,323,862	0	6,323,862
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	77,653,926	0	77,653,926	60,111,392	0	60,111,392	17,542,534	0	17,542,534
		TOTAL DISTRIBUTION EXPENSES	101,177,598	8,430,936	109,608,534	75,573,905	5,541,822	81,115,727	25,603,693	2,889,114	28,492,807

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended November 30, 2012		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	598,293	598,293	0	392,534	392,534	0	205,759	205,759
2	902000	Meter Reading Expenses	2,838,981	95,675	2,934,656	2,455,210	62,771	2,517,981	383,771	32,904	416,675
E-903	903XXX	Customer Records & Collection Expenses	1,847,968	6,381,925	8,229,893	1,234,380	4,187,117	5,421,497	613,588	2,194,808	2,808,396
2	904000	Uncollectible Accounts	0	2,261,709	2,261,709	0	1,483,885	1,483,885	0	777,824	777,824
2	905000	Misc Customer Accounts	0	227,558	227,558	0	149,299	149,299	0	78,259	78,259
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>4,686,949</b>	<b>9,565,160</b>	<b>14,252,109</b>	<b>3,689,590</b>	<b>6,275,606</b>	<b>9,965,196</b>	<b>997,359</b>	<b>3,289,554</b>	<b>4,286,913</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	25,311,896	299,840	25,611,736	18,218,376	196,722	18,415,098	7,093,520	103,118	7,196,638
2	909000	Advertising	12,854	1,011,327	1,024,181	(1,122)	663,522	662,400	13,976	347,805	361,781
2	910000	Misc Customer Service & Info Exp	(3,275)	173,405	170,130	(3,275)	113,769	110,494	0	59,636	59,636
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>25,321,475</b>	<b>1,484,572</b>	<b>26,806,047</b>	<b>18,213,979</b>	<b>974,013</b>	<b>19,187,992</b>	<b>7,107,496</b>	<b>510,559</b>	<b>7,618,055</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	9,199	9,199	0	6,035	6,035	0	3,164	3,164
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>9,199</b>	<b>9,199</b>	<b>0</b>	<b>6,035</b>	<b>6,035</b>	<b>0</b>	<b>3,164</b>	<b>3,164</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	653,120	26,976,730	27,629,850	527,527	18,082,232	18,609,759	125,593	8,894,498	9,020,091
4	921000	Office Supplies & Expenses	63,880	4,044,648	4,108,528	63,824	2,711,087	2,774,911	56	1,333,561	1,333,617
4	922000	Admin Exp Transferred--Credit	0	(64,568)	(64,568)	0	(43,279)	(43,279)	0	(21,289)	(21,289)
4	923000	Outside Services Employed	56,817	11,771,889	11,828,706	56,817	7,890,579	7,947,396	0	3,881,310	3,881,310
4	924000	Property Insurance Premium	0	1,312,055	1,312,055	0	879,457	879,457	0	432,598	432,598
4	925XXX	Injuries and Damages	27,328	3,311,988	3,339,316	24,112	2,219,992	2,244,104	3,216	1,091,996	1,095,212
4	926XXX	Employee Pensions and Benefits	339,406	990,165	1,329,571	250,624	663,698	914,322	88,782	326,467	415,249
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	3,035,753	3,518,735	6,554,488	2,227,843	2,295,623	4,523,466	807,910	1,223,112	2,031,022
4	930000	Miscellaneous General Expenses	153,141	2,829,623	2,982,764	95,205	1,896,668	1,991,873	57,936	932,955	990,891
4	931000	Rents	33,338	1,039,867	1,073,205	23,661	697,012	720,673	9,677	342,855	352,532
4	935000	Maintenance of General Plant	812,823	6,883,889	7,696,712	346,243	4,614,202	4,960,445	466,580	2,269,687	2,736,267
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>5,181,353</b>	<b>62,615,021</b>	<b>67,796,374</b>	<b>3,615,856</b>	<b>41,907,271</b>	<b>45,523,127</b>	<b>1,565,497</b>	<b>20,707,750</b>	<b>22,273,247</b>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended November 30, 2012		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,684,468	10,533,125	12,217,593	1,051,829	7,060,248	8,112,077	632,639	3,472,877	4,105,516
E-AMTX		Amortization Expense-General Plant - 303000	0	7,641	7,641	0	4,985	4,985	0	2,656	2,656
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	309,529	5,793,545	6,103,074	306,179	3,883,355	4,189,534	3,350	1,910,190	1,913,540
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	33,816	33,816	0	22,666	22,666	0	11,150	11,150
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,993,997	16,368,127	18,362,124	1,358,008	10,971,254	12,329,262	635,989	5,396,873	6,032,862
		TOTAL ADMIN & GENERAL EXPENSES	7,175,350	78,983,148	86,158,498	4,973,864	52,878,525	57,852,389	2,201,486	26,104,623	28,306,109
		TOTAL EXPENSES BEFORE FIT	165,006,457	673,139,026	838,145,483	111,264,811	440,588,106	551,852,917	53,741,646	232,550,920	286,292,566
		NET OPERATING INCOME (LOSS) BEFORE FIT			170,594,969			105,637,911			64,957,058
E-FIT		FEDERAL INCOME TAX--Normal Accrual			24,717,932			15,491,299			9,226,633
E-FIT		DEFERRED FEDERAL INCOME TAX			15,924,621			9,354,892			6,569,729
E-FIT		AMORTIZED ITC - NOXON			(176,663)			(115,255)			(61,408)
		ELECTRIC NET OPERATING INCOME (LOSS)			130,129,079			80,906,975			49,222,104

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.609%	34.391%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.732%	34.268%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	E-555-12E
For Twelve Months Ended November 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	170,012,799	170,012,799	0	110,916,350	110,916,350	0	59,096,449	59,096,449
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	18,309,500	0	18,309,500	0	0	0	18,309,500	0	18,309,500
1	555550	Non Monetary - Exchange Power	0	(66,937)	(66,937)	0	(43,670)	(43,670)	0	(23,267)	(23,267)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	45,142,258	45,142,258	0	29,450,809	29,450,809	0	15,691,449	15,691,449
1	555710	Intercompany Purchase	0	628,402	628,402	0	409,969	409,969	0	218,433	218,433
TOTAL ACCOUNT 555			18,309,500	215,716,522	234,026,022	0	140,733,458	140,733,458	18,309,500	74,983,064	93,292,564

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-557-12E
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	
For Twelve Months Ended November 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	6,023,834	6,023,834	0	3,929,949	3,929,949	0	2,093,885	2,093,885
1	557010	Other Power Supply Expense - Financial	0	4,178,666	4,178,666	0	2,726,162	2,726,162	0	1,452,504	1,452,504
1	557150	Fuel - Economic Dispatch	0	67,242,930	67,242,930	0	43,869,288	43,869,288	0	23,373,642	23,373,642
1	557160	Power Supply Expense - Miscellaneous	0	554,066	554,066	0	361,473	361,473	0	192,593	192,593
99	557161	Unbilled Add-Ons	(280,901)	0	(280,901)	0	0	0	(280,901)	0	(280,901)
1	557170	Broker Fees - Power	0	908,728	908,728	0	592,854	592,854	0	315,874	315,874
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	9,548,366	0	9,548,366	9,548,366	0	9,548,366	0	0	0
99	557270	Other Power Supply Expense - Other Exp	102,543	0	102,543	102,543	0	102,543	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	2,200,969	0	2,200,969	0	0	0	2,200,969	0	2,200,969
99	557390	Idaho PCA Amortization	1,789,786	0	1,789,786	0	0	0	1,789,786	0	1,789,786
1	557395	Optional Renewable Power Expense Offset	0	(130,480)	(130,480)	0	(85,125)	(85,125)	0	(45,355)	(45,355)
1	557610	Other Expenses - Exposure	0	(26,526)	(26,526)	0	(17,306)	(17,306)	0	(9,220)	(9,220)
1	557700	Turbine Gas Bookout Expense	0	4,412,110	4,412,110	0	2,878,461	2,878,461	0	1,533,649	1,533,649
1	557711	Turbine Gas Bookout Offset	0	(4,412,110)	(4,412,110)	0	(2,878,461)	(2,878,461)	0	(1,533,649)	(1,533,649)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	42,083,582	42,083,582	0	27,455,329	27,455,329	0	14,628,253	14,628,253
TOTAL ACCOUNT 557			14,179,465	120,834,800	135,014,265	10,148,407	78,832,624	88,981,031	4,031,058	42,002,176	46,033,234

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES</b>	E-903-12E
For Twelve Months Ended November 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,847,968	6,381,925	8,229,893	1,234,380	4,187,117	5,421,497	613,588	2,194,808	2,808,396
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 903</b>	<b>1,847,968</b>	<b>6,381,925</b>	<b>8,229,893</b>	<b>1,234,380</b>	<b>4,187,117</b>	<b>5,421,497</b>	<b>613,588</b>	<b>2,194,808</b>	<b>2,808,396</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.609%	34.391%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.904%	35.096%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended November 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	342,739	299,840	642,579	259,010	196,722	455,732	83,729	103,118	186,847
99	908600	Public Purpose Tariff Rider Expense Offset	25,477,069	0	25,477,069	18,278,102	0	18,278,102	7,198,967	0	7,198,967
99	908610	Limited Income Tax Refund Program	223,651	0	223,651	223,651	0	223,651	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(731,563)	0	(731,563)	(542,387)	0	(542,387)	(189,176)	0	(189,176)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	25,311,896	299,840	25,611,736	18,218,376	196,722	18,415,098	7,093,520	103,118	7,196,638

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.609%	34.391%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: E-INT-12E
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended November 30, 2012 Ending Balance Basis	

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.72%	52.72%
2	Cost of Debt		5.705%	5.822%
	Total Weighted Cost		3.008%	3.069%
E-APL	Net Rate Base	1,815,468,081	1,184,759,459	630,708,622
	Interest Deduction for FIT Calculation	54,994,013	35,637,565	19,356,448
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-FIT-12E</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended November 30, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,008,740,452	657,490,828	351,249,624
E-OPS	Less: Operating & Maintenance Expense	698,612,441	448,358,253	250,254,188
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	74,963,186	51,730,588	23,232,598
E-OTX	Less: Taxes Other than FIT	64,569,856	51,764,076	12,805,780
	Net Operating Income Before FIT	170,594,969	105,637,911	64,957,058
E-INT	Less: Interest Expense	54,994,013	35,637,565	19,356,448
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(190,572)	190,572
E-SCM	Plus: Schedule M Adjustments	(44,461,394)	(25,592,840)	(18,868,554)
	Taxable Net Operating Income	71,139,562	44,598,078	26,541,484
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	24,898,846	15,609,327	9,289,519
1	Production Tax Credit	(180,914)	(118,028)	(62,886)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	24,717,932	15,491,299	9,226,633
E-DTE	Deferred FIT	15,924,621	9,354,892	6,569,729
1	411400 Amortized Investment Tax Credit - Noxon	(176,663)	(115,255)	(61,408)
	Total Net FIT/Deferred FIT	40,465,890	24,730,936	15,734,954

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended November 30, 2012	
Ending Balance Basis	

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX/AMTX	Book Depreciation & Amortization		33,725,702	56,078,945	89,804,647	21,871,041	36,878,591	58,749,632	11,854,661	19,200,354	31,055,015
12	997001 Contributions In Aid of Construction		0	1,439,619	1,439,619	0	934,370	934,370	0	505,249	505,249
2	997002 Injuries and Damages		0	(1,705,000)	(1,705,000)	0	(1,118,633)	(1,118,633)	0	(586,367)	(586,367)
12	997003 Salvage		0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off		(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual		0	3,308,796	3,308,796	0	2,217,853	2,217,853	0	1,090,943	1,090,943
99	997007 Idaho PCA		4,477,471	0	4,477,471	0	0	0	4,477,471	0	4,477,471
99	997008 Idaho DSM Book Amortization		0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease		0	(33,828)	(33,828)	0	(22,069)	(22,069)	0	(11,759)	(11,759)
4	997010 Airplane Lease Payments		0	379,144	379,144	0	254,136	254,136	0	125,008	125,008
12	997016 Redemption Expense Amortization		0	977,639	977,639	0	634,527	634,527	0	343,112	343,112
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)		2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018 DSM Tariff Rider		(426,913)	0	(426,913)	(845,327)	0	(845,327)	418,414	0	418,414
1	997019 CSS Temporary Service Fees		327,309	0	327,309	55,890	0	55,890	271,419	0	271,419
4	997020 FAS87 Current Pension Accrual		0	(9,530,380)	(9,530,380)	0	(6,388,118)	(6,388,118)	0	(3,142,262)	(3,142,262)
99	997021 Wartsilla Generators Amortization		337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	997024 Kettle Falls Disallowance		(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles		0	(26,526)	(26,526)	0	(17,403)	(17,403)	0	(9,123)	(9,123)
99	997028 RTO Funding Amortization		5,900	0	5,900	0	0	0	5,900	0	5,900
99	997029 FAS106 Post Retirement Benefits		339,356	0	339,356	250,574	0	250,574	88,782	0	88,782
12	997032 Interest Rate Swaps		0	(12,495,584)	(12,495,584)	0	(8,110,134)	(8,110,134)	0	(4,385,450)	(4,385,450)
99	997033 BPA Residential Exchange		(710,515)	0	(710,515)	(590,004)	0	(590,004)	(120,511)	0	(120,511)
99	997034 Montana Hydro Settlement		1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax		0	(382,771)	(382,771)	0	(249,720)	(249,720)	0	(133,051)	(133,051)
99	997043 Washington Deferred Power Costs		9,548,366	0	9,548,366	9,548,366	0	9,548,366	0	0	0
1	997044 Non-Monetary Power Costs		0	(66,937)	(66,937)	0	(43,670)	(43,670)	0	(23,267)	(23,267)
1	997045 Section 199 Manufacturing Deduction		0	(3,021,167)	(3,021,167)	0	(1,971,009)	(1,971,009)	0	(1,050,158)	(1,050,158)
4	997046 Nez Perce Settlement		(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)		265,675	0	265,675	0	0	0	265,675	0	265,675
12	997048 AFUDC		0	(1,787,078)	(1,787,078)	0	(1,159,885)	(1,159,885)	0	(627,193)	(627,193)
11	997049 Tax Depreciation		0	(125,564,571)	(125,564,571)	0	(81,782,716)	(81,782,716)	0	(43,781,855)	(43,781,855)
99	997050 CS2 Levelized Return		327,675	0	327,675	0	0	0	327,675	0	327,675
99	997051 Wind Generation AFUDC - ID		(11,460)	0	(11,460)	0	0	0	(11,460)	0	(11,460)
4	997052 Noxon Spill		0	(59,377)	(59,377)	0	(38,738)	(38,738)	0	(20,639)	(20,639)
99	997053 Renewable Energy Cert Fees		0	11,188	11,188	0	7,499	7,499	0	3,689	3,689
99	997054 Spokane River Relicensing		78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement		0	0	0	0	0	0	0	0	0

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: E-SCM-12E
ELECTRIC SCHEDULE M ITEMS	
For Twelve Months Ended November 30, 2012	
Ending Balance Basis	

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	11,065	200,000	211,065	11,065	130,480	141,545	0	69,520	69,520
4	997062 Gain on Sale of Office Bldg	0	(16,341)	(16,341)	0	(10,953)	(10,953)	0	(5,388)	(5,388)
1	997063 CDA Lake Settlement	183,093	932,318	1,115,411	152,118	608,244	760,362	30,975	324,074	355,049
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	(769,494)	0	(769,494)	(523,558)	0	(523,558)	(245,936)	0	(245,936)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
1	997073 DSIT Amortization - ID	(3,772,398)	0	(3,772,398)	0	0	0	(3,772,398)	0	(3,772,398)
11	997080 Book Transportation Depreciation	0	2,031,611	2,031,611	0	1,323,229	1,323,229	0	708,382	708,382
1	997081 Deferred Compensation	0	283,179	283,179	0	189,812	189,812	0	93,367	93,367
1	997082 Meal Disallowances	0	366,443	366,443	0	245,623	245,623	0	120,820	120,820
1	997083 Paid Time Off	0	422,009	422,009	0	282,868	282,868	0	139,141	139,141
2	997084 Customer Uncollectibles	0	292,552	292,552	0	191,940	191,940	0	100,612	100,612
99	997088 Deferred O&M Colstrip & CS2	(5,808,381)	0	(5,808,381)	(3,733,319)	0	(3,733,319)	(2,075,062)	0	(2,075,062)
99	997089 CNC Transmission	238,919	0	238,919	150,900	0	150,900	88,019	0	88,019
99	997091 LIDAR O&M Reg Def DFIT	(102,679)	0	(102,679)	(102,679)	0	(102,679)	0	0	0
99	997092 Smart Grid	442,913	0	442,913	442,913	0	442,913	0	0	0
99	997093 EWEB Renewable Energy Credits	116,346	0	116,346	116,346	0	116,346	0	0	0
99	997094 Palouse Wind & Thornton	14,260	0	14,260	14,260	0	14,260	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	43,504,723	(87,966,117)	(44,461,394)	31,421,036	(57,013,876)	(25,592,840)	12,083,687	(30,952,241)	(18,868,554)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.609%	34.391%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.732%	34.268%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	64.158%	35.842%
E-ALL	11	Book Depreciation	100.000%	65.132%	34.868%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.904%	35.096%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**

**ELECTRIC DEFERRED INCOME TAX EXPENSES**

For Twelve Months Ended November 30, 2012

Ending Balance Basis

Report ID:

**E-DTE-12E**

**AVISTA UTILITIES**

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	18,436,411	18,436,411	0	11,949,191	11,949,191	0	6,487,220	6,487,220
99	410100	Deferred Federal Income Tax Expense - Washington	390,288	0	390,288	390,288	0	390,288	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,324,943	0	1,324,943	0	0	0	1,324,943	0	1,324,943
	410100	Total	1,715,231	18,436,411	20,151,642	390,288	11,949,191	12,339,479	1,324,943	6,487,220	7,812,163
14	411100	Deferred Federal Income Tax Expense - Allocated	0	190,830	190,830	0	123,683	123,683	0	67,147	67,147
99	411100	Deferred Federal Income Tax Expense - Washington	(3,108,270)	0	(3,108,270)	(3,108,270)	0	(3,108,270)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,309,581)	0	(1,309,581)	0	0	0	(1,309,581)	0	(1,309,581)
	411100	Total	(4,417,851)	190,830	(4,227,021)	(3,108,270)	123,683	(2,984,587)	(1,309,581)	67,147	(1,242,434)
<b>Total Deferred Federal Income Tax Expense</b>			<b>(2,702,620)</b>	<b>18,627,241</b>	<b>15,924,621</b>	<b>(2,717,982)</b>	<b>12,072,874</b>	<b>9,354,892</b>	<b>15,362</b>	<b>6,554,367</b>	<b>6,569,729</b>

E-ALL	14	Net Allocated Schedule M's	100.000%	64.813%	35.187%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended November 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	34,299	34,299	0	22,377	22,377	0	11,922	11,922
1	408140	State Kwh Generation Tax	0	1,517,749	1,517,749	0	990,179	990,179	0	527,570	527,570
1	408150	R&P Property Tax--Production	0	12,256,194	12,256,194	0	7,995,941	7,995,941	0	4,260,253	4,260,253
1	408180	R&P Property Tax--Transmission	0	4,320,601	4,320,601	0	2,818,760	2,818,760	0	1,501,841	1,501,841
1	409100	State Income Tax--Montana & Oregon	0	518,792	518,792	0	338,460	338,460	0	180,332	180,332
TOTAL PRODUCTION & TRANSMISSION			0	18,647,635	18,647,635	0	12,165,717	12,165,717	0	6,481,918	6,481,918
DISTRIBUTION											
99	408110	State Excise Tax	18,444,029	0	18,444,029	18,444,029	0	18,444,029	0	0	0
99	408120	Municipal Occupation & License Tax	19,938,304	0	19,938,304	16,773,572	0	16,773,572	3,164,732	0	3,164,732
99	408160	Miscellaneous State or Local Tax--WA & ID	56	0	56	0	0	0	56	0	56
99	408170	R&P Property Tax--Distribution	7,030,355	0	7,030,355	4,380,758	0	4,380,758	2,649,597	0	2,649,597
99	409100	State Income Tax--Idaho	509,477	0	509,477	0	0	0	509,477	0	509,477
TOTAL DISTRIBUTION			45,922,221	0	45,922,221	39,598,359	0	39,598,359	6,323,862	0	6,323,862
TOTAL TAXES OTHER THAN FIT			45,922,221	18,647,635	64,569,856	39,598,359	12,165,717	51,764,076	6,323,862	6,481,918	12,805,780

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
For Twelve Months Ended November 30, 2012  
Ending Balance Basis

Report ID:  
**E-PLT-12E**

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
1	182324	CDA Lake CDR Fund - Allocated	0	9,366,667	9,366,667	0	6,110,814	6,110,814	0	3,255,853	3,255,853
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,304,800	1,304,800	0	695,200	695,200
1	182381	CDA Settlement	0	38,331,916	38,331,916	0	25,007,742	25,007,742	0	13,324,174	13,324,174
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,737,710	29,340,414	0	15,311,508	15,311,508
1	303000	Misc Intangible Plant- (C-IPL)	153,179	2,041,168	2,194,347	153,179	1,331,658	1,484,837	0	709,510	709,510
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,035,639	31,638,789	33,674,428	2,012,115	21,207,164	23,219,279	23,524	10,431,625	10,455,149
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,266,553	2,266,553	0	1,519,248	1,519,248	0	747,305	747,305
<b>TOTAL INTANGIBLE PLANT</b>			<b>2,791,522</b>	<b>129,694,311</b>	<b>132,485,833</b>	<b>2,767,998</b>	<b>85,219,136</b>	<b>87,987,134</b>	<b>23,524</b>	<b>44,475,175</b>	<b>44,498,699</b>
<b>STEAM PRODUCTION PLANT:</b>											
1	310XXX	Land & Land Rights	0	2,648,273	2,648,273	0	1,727,733	1,727,733	0	920,540	920,540
1	311XXX	Structures & Improvements	0	126,166,088	126,166,088	0	82,310,756	82,310,756	0	43,855,332	43,855,332
1	312000	Boiler Plant	0	171,196,695	171,196,695	0	111,688,724	111,688,724	0	59,507,971	59,507,971
1	313000	Generators	0	6,770	6,770	0	4,417	4,417	0	2,353	2,353
1	314000	Turbogenerator Units	0	52,236,475	52,236,475	0	34,079,076	34,079,076	0	18,157,399	18,157,399
1	315000	Accessory Electric Equipment	0	26,162,233	26,162,233	0	17,068,241	17,068,241	0	9,093,992	9,093,992
1	316000	Miscellaneous Power Plant Equipment	0	15,917,293	15,917,293	0	10,384,442	10,384,442	0	5,532,851	5,532,851
<b>TOTAL STEAM PRODUCTION PLANT</b>			<b>0</b>	<b>394,333,827</b>	<b>394,333,827</b>	<b>0</b>	<b>257,263,389</b>	<b>257,263,389</b>	<b>0</b>	<b>137,070,438</b>	<b>137,070,438</b>
<b>HYDRAULIC PRODUCTION PLANT:</b>											
1	330XXX	Land & Land Rights	0	57,436,645	57,436,645	0	37,471,667	37,471,667	0	19,964,978	19,964,978
1	331XXX	Structures & Improvements	0	44,115,524	44,115,524	0	28,780,968	28,780,968	0	15,334,556	15,334,556
1	332XXX	Reservoirs, Dams, & Waterways	0	123,999,732	123,999,732	0	80,897,425	80,897,425	0	43,102,307	43,102,307
1	333000	Waterwheels, Turbines, & Generators	0	163,044,330	163,044,330	0	106,370,121	106,370,121	0	56,674,209	56,674,209
1	334000	Accessory Electric Equipment	0	34,012,512	34,012,512	0	22,189,763	22,189,763	0	11,822,749	11,822,749
1	335XXX	Miscellaneous Power Plant Equipment	0	8,127,342	8,127,342	0	5,302,278	5,302,278	0	2,825,064	2,825,064
1	336000	Roads, Railroads, & Bridges	0	2,020,756	2,020,756	0	1,318,341	1,318,341	0	702,415	702,415
<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>			<b>0</b>	<b>432,756,841</b>	<b>432,756,841</b>	<b>0</b>	<b>282,330,563</b>	<b>282,330,563</b>	<b>0</b>	<b>150,426,278</b>	<b>150,426,278</b>
<b>OTHER PRODUCTION PLANT:</b>											
1	340200	Land & Land Rights	0	905,167	905,167	0	590,531	590,531	0	314,636	314,636
1	341000	Structures & Improvements	0	16,581,560	16,581,560	0	10,817,810	10,817,810	0	5,763,750	5,763,750
1	342000	Fuel Holders, Producers, & Accessories	0	21,168,978	21,168,978	0	13,810,641	13,810,641	0	7,358,337	7,358,337
1	343000	Prime Movers	0	23,508,915	23,508,915	0	15,337,216	15,337,216	0	8,171,699	8,171,699
1	344000	Generators	0	203,502,475	203,502,475	0	132,765,015	132,765,015	0	70,737,460	70,737,460
1	344010	Generators - Solar	0	149,670	149,670	0	97,645	97,645	0	52,025	52,025
1	345000	Accessory Electric Equipment	0	17,081,285	17,081,285	0	11,143,830	11,143,830	0	5,937,455	5,937,455
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,666	21,666	0	11,544	11,544
1	346000	Miscellaneous Power Plant Equipment	0	1,717,687	1,717,687	0	1,120,619	1,120,619	0	597,068	597,068
<b>TOTAL OTHER PRODUCTION PLANT</b>			<b>0</b>	<b>284,648,947</b>	<b>284,648,947</b>	<b>0</b>	<b>185,704,973</b>	<b>185,704,973</b>	<b>0</b>	<b>98,943,974</b>	<b>98,943,974</b>
<b>TOTAL PRODUCTION PLANT</b>			<b>0</b>	<b>1,111,739,615</b>	<b>1,111,739,615</b>	<b>0</b>	<b>725,298,925</b>	<b>725,298,925</b>	<b>0</b>	<b>386,440,690</b>	<b>386,440,690</b>

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	19,350,964	19,350,964	0	12,624,569	12,624,569	0	6,726,395	6,726,395
1	352XXX	Structures & Improvements	0	17,080,959	17,080,959	0	11,143,618	11,143,618	0	5,937,341	5,937,341
1	353000	Station Equipment	0	211,780,057	211,780,057	0	138,165,309	138,165,309	0	73,614,748	73,614,748
1	354000	Towers & Fixtures	0	17,122,720	17,122,720	0	11,170,863	11,170,863	0	5,951,857	5,951,857
1	355000	Poles & Fixtures	0	151,834,055	151,834,055	0	99,056,537	99,056,537	0	52,777,518	52,777,518
1	356000	Overhead Conductors & Devices	0	114,431,890	114,431,890	0	74,655,365	74,655,365	0	39,776,525	39,776,525
1	357000	Underground Conduit	0	2,605,487	2,605,487	0	1,699,820	1,699,820	0	905,667	905,667
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,520,139	1,520,139	0	809,933	809,933
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,221,453	1,221,453	0	650,793	650,793
		<b>TOTAL TRANSMISSION PLANT</b>	<b>0</b>	<b>538,408,450</b>	<b>538,408,450</b>	<b>0</b>	<b>351,257,673</b>	<b>351,257,673</b>	<b>0</b>	<b>187,150,777</b>	<b>187,150,777</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	2,119,773	0	2,119,773	417,962	0	417,962	1,701,811	0	1,701,811
99	361000	Structures & Improvements	17,698,613	0	17,698,613	12,488,978	0	12,488,978	5,209,635	0	5,209,635
99	362000	Station Equipment	110,013,332	0	110,013,332	72,047,693	0	72,047,693	37,965,639	0	37,965,639
99	364000	Poles, Towers, & Fixtures	260,144,201	0	260,144,201	161,324,494	0	161,324,494	98,819,707	0	98,819,707
99	365000	Overhead Conductors & Devices	174,637,266	0	174,637,266	109,172,883	0	109,172,883	65,464,383	0	65,464,383
99	366000	Underground Conduit	85,508,238	0	85,508,238	53,796,363	0	53,796,363	31,711,875	0	31,711,875
99	367000	Underground Conductors & Devices	141,870,524	0	141,870,524	91,089,662	0	91,089,662	50,780,862	0	50,780,862
99	368000	Line Transformers	198,807,758	0	198,807,758	132,728,503	0	132,728,503	66,079,255	0	66,079,255
99	369XXX	Services	127,936,457	0	127,936,457	80,590,346	0	80,590,346	47,346,111	0	47,346,111
99	370000	Meters	47,993,407	0	47,993,407	26,971,267	0	26,971,267	21,022,140	0	21,022,140
99	373XXX	Street Light & Signal Systems	36,227,182	0	36,227,182	21,855,784	0	21,855,784	14,371,398	0	14,371,398
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,207,541,382</b>	<b>0</b>	<b>1,207,541,382</b>	<b>765,824,873</b>	<b>0</b>	<b>765,824,873</b>	<b>441,716,509</b>	<b>0</b>	<b>441,716,509</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,076,471	3,095,087	4,171,558	370,266	2,074,606	2,444,872	706,205	1,020,481	1,726,686
4	390XXX	Structures & Improvements	12,440,303	52,521,926	64,962,229	5,754,420	35,204,922	40,959,342	6,685,883	17,317,004	24,002,887
4	391XXX	Office Furniture & Equipment	2,683,613	37,733,644	40,417,257	2,668,964	25,292,484	27,961,448	14,649	12,441,160	12,455,809
4	392XXX	Transportation Equipment	12,919,962	8,284,552	21,204,514	9,243,143	5,553,052	14,796,195	3,676,819	2,731,500	6,408,319
4	393000	Stores Equipment	286,235	1,731,707	2,017,942	123,355	1,160,746	1,284,101	162,880	570,961	733,841
4	394000	Tools, Shop & Garage Equipment	1,557,875	6,884,457	8,442,332	1,179,903	4,614,583	5,794,486	377,972	2,269,874	2,647,846
4	395000	Laboratory Equipment	283,910	1,174,543	1,458,453	185,439	787,284	972,723	98,471	387,259	485,730
4	396XXX	Power Operated Equipment	27,434,879	10,193,454	37,628,333	16,735,824	6,832,570	23,568,394	10,699,055	3,360,884	14,059,939
4	397XXX	Communications Equipment	15,481,656	50,839,851	66,321,507	9,449,031	34,077,444	43,526,475	6,032,625	16,762,407	22,795,032
4	398000	Miscellaneous Equipment	2,371	313,436	315,807	31	210,093	210,124	2,340	103,343	105,683
		<b>TOTAL GENERAL PLANT</b>	<b>74,167,275</b>	<b>172,772,657</b>	<b>246,939,932</b>	<b>45,710,376</b>	<b>115,807,784</b>	<b>161,518,160</b>	<b>28,456,899</b>	<b>56,964,873</b>	<b>85,421,772</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>1,284,500,179</b>	<b>1,952,615,033</b>	<b>3,237,115,212</b>	<b>814,303,247</b>	<b>1,277,583,518</b>	<b>2,091,886,765</b>	<b>470,196,932</b>	<b>675,031,515</b>	<b>1,145,228,447</b>



**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
For Twelve Months Ended November 30, 2012  
Ending Balance Basis

Report ID:  
E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ACCUMULATED DEPRECIATION</b>											
E-ADEP		Steam Production Plant	0	(277,440,898)	(277,440,898)	0	(181,002,442)	(181,002,442)	0	(96,438,456)	(96,438,456)
E-ADEP		Hydro Production Plant	0	(115,173,619)	(115,173,619)	0	(75,139,269)	(75,139,269)	0	(40,034,350)	(40,034,350)
E-ADEP		Other Production Plant	0	(78,826,914)	(78,826,914)	0	(51,426,679)	(51,426,679)	0	(27,400,235)	(27,400,235)
E-ADEP		Transmission Plant	0	(183,098,090)	(183,098,090)	0	(119,453,194)	(119,453,194)	0	(63,644,896)	(63,644,896)
E-ADEP		Distribution Plant	(369,203,815)	0	(369,203,815)	(227,963,814)	0	(227,963,814)	(141,240,001)	0	(141,240,001)
E-ADEP		General Plant	(21,044,664)	(63,620,499)	(84,665,163)	(12,013,627)	(42,644,185)	(54,657,812)	(9,031,037)	(20,976,314)	(30,007,351)
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(390,248,479)</b>	<b>(718,160,020)</b>	<b>(1,108,408,499)</b>	<b>(239,977,441)</b>	<b>(469,665,769)</b>	<b>(709,643,210)</b>	<b>(150,271,038)</b>	<b>(248,494,251)</b>	<b>(398,765,289)</b>
<b>ACCUMULATED AMORTIZATION</b>											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,279,706)	(7,279,706)	0	(4,749,280)	(4,749,280)	0	(2,530,426)	(2,530,426)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(92,870)	0	(92,870)	(92,870)	0	(92,870)	0	0	0
E-AAAMT		General Plant - 303000	0	(37,216)	(37,216)	0	(24,280)	(24,280)	0	(12,936)	(12,936)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(437,238)	(17,681,490)	(18,118,728)	(433,888)	(11,851,726)	(12,285,614)	(3,350)	(5,829,764)	(5,833,114)
E-AAAMT		General Plant - 390200, 396200	(120,801)	(156,558)	(277,359)	(117,232)	(104,939)	(222,171)	(3,569)	(51,619)	(55,188)
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(650,909)</b>	<b>(25,154,970)</b>	<b>(25,805,879)</b>	<b>(643,990)</b>	<b>(16,730,225)</b>	<b>(17,374,215)</b>	<b>(6,919)</b>	<b>(8,424,745)</b>	<b>(8,431,664)</b>
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(390,899,388)</b>	<b>(743,314,990)</b>	<b>(1,134,214,378)</b>	<b>(240,621,431)</b>	<b>(486,395,994)</b>	<b>(727,017,425)</b>	<b>(150,277,957)</b>	<b>(256,918,996)</b>	<b>(407,196,953)</b>
<b>NET ELECTRIC UTILITY PLANT before DFIT</b>			<b>893,600,791</b>	<b>1,209,300,043</b>	<b>2,102,900,834</b>	<b>573,681,816</b>	<b>791,187,524</b>	<b>1,364,869,340</b>	<b>319,918,975</b>	<b>418,112,519</b>	<b>738,031,494</b>
<b>ACCUMULATED DFIT</b>											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(365,936)	(365,936)	0	(238,737)	(238,737)	0	(127,199)	(127,199)
12		ADFIT - Electric Plant In Service (282900)	0	(279,686,767)	(279,686,767)	0	(181,527,899)	(181,527,899)	0	(98,158,868)	(98,158,868)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(27,514,173)	(27,514,173)	0	(18,442,475)	(18,442,475)	0	(9,071,698)	(9,071,698)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(222,635)	(222,635)	0	(149,230)	(149,230)	0	(73,405)	(73,405)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,278,333)	(3,278,333)	0	(2,138,784)	(2,138,784)	0	(1,139,549)	(1,139,549)
1		ADFIT - CDA IPA Fund Deposit (283325)	0	(700,000)	(700,000)	0	(456,680)	(456,680)	0	(243,320)	(243,320)
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(13,416,170)	(13,416,170)	0	(8,752,709)	(8,752,709)	0	(4,663,461)	(4,663,461)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,644,138)	(4,644,138)	0	(3,014,231)	(3,014,231)	0	(1,629,907)	(1,629,907)
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(329,828,152)</b>	<b>(329,828,152)</b>	<b>0</b>	<b>(214,720,745)</b>	<b>(214,720,745)</b>	<b>0</b>	<b>(115,107,407)</b>	<b>(115,107,407)</b>
<b>NET ELECTRIC UTILITY PLANT</b>			<b>893,600,791</b>	<b>879,471,891</b>	<b>1,773,072,682</b>	<b>573,681,816</b>	<b>576,466,779</b>	<b>1,150,148,595</b>	<b>319,918,975</b>	<b>303,005,112</b>	<b>622,924,087</b>

**ALLOCATION RATIOS:**

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.904%	35.096%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended November 30, 2012
Ending Balance Basis

Report ID: E-APL-12E
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AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	893,600,791	879,471,891	1,773,072,682	573,681,816	576,466,779	1,150,148,595	319,918,975	303,005,112	622,924,087
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	0	0	0	(1,029,284)	0	(1,029,284)	1,029,284	0	1,029,284
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(2,566,965)	0	(2,566,965)	(822,668)	0	(822,668)	(1,744,297)	0	(1,744,297)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	6,895,503	0	6,895,503	4,426,081	0	4,426,081	2,469,422	0	2,469,422
99	ADFIT - Kettle Falls Disallowed (190420)	336,181	0	336,181	336,181	0	336,181	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,106,712	0	1,106,712	0	0	0	1,106,712	0	1,106,712
99	ADFIT - Boulder Park Disallowed (190040)	522,651	0	522,651	0	0	0	522,651	0	522,651
99	Investment in WNP3 Exchange Power (124900, 124930)	16,537,315	0	16,537,315	16,537,315	0	16,537,315	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,972,039)	0	(2,972,039)	(2,972,039)	0	(2,972,039)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,216,946	0	1,216,946	1,216,946	0	1,216,946	0	0	0
99	CDA Lake Settlement - ID (186382)	242,637	0	242,637	0	0	0	242,637	0	242,637
99	ADFIT - CDA Lake Settlement - Direct (283382)	(510,855)	0	(510,855)	(425,932)	0	(425,932)	(84,923)	0	(84,923)
99	CDA CDR Fund - Direct (182324)	88,521	0	88,521	88,521	0	88,521	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	(30,982)	0	(30,982)	(30,982)	0	(30,982)	0	0	0
99	Spokane River Relicensing (182322)	628,923	0	628,923	583,516	0	583,516	45,407	0	45,407
99	ADFIT - Spokane River Relicensing (283322)	(220,099)	0	(220,099)	(204,212)	0	(204,212)	(15,887)	0	(15,887)
99	Spokane River PM&Es (182323)	581,995	0	581,995	370,528	0	370,528	211,467	0	211,467
99	ADFIT - Spokane River PM&Es (283323)	(203,723)	0	(203,723)	(129,709)	0	(129,709)	(74,014)	0	(74,014)
99	Montana Riverbed Settlement (186360)	4,145,488	0	4,145,488	2,762,866	0	2,762,866	1,382,622	0	1,382,622
99	ADFIT - Montana Riverbed Settlement (283365)	(1,450,921)	0	(1,450,921)	(967,004)	0	(967,004)	(483,917)	0	(483,917)
99	Lancaster Generation (182312)	4,080,000	0	4,080,000	4,080,000	0	4,080,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,428,000)	0	(1,428,000)	(1,428,000)	0	(1,428,000)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	61,177	0	61,177	0	0	0	61,177	0	61,177
99	Def Palouse Wind & Thornton Sw St (186810)	(38,013)	0	(38,013)	(38,013)	0	(38,013)	0	0	0
99	ADFIT - Palouse Wind & Thornton Sw St (283810)	13,304	0	13,304	13,304	0	13,304	0	0	0
4	Customer Advances (252000)	(875,222)	(38,067)	(913,289)	(227,626)	(25,516)	(253,142)	(647,596)	(12,551)	(660,147)
99	Customer Deposits (235199)	(1,554,683)	0	(1,554,683)	(1,554,683)	0	(1,554,683)	0	0	0
C-WKC	Working Capital	18,188,000	7,030,144	25,218,144	18,188,000	0	18,188,000	0	7,030,144	7,030,144
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	35,403,322	6,992,077	42,395,399	34,636,380	(25,516)	34,610,864	766,942	7,017,593	7,784,535
	NET RATE BASE	929,004,113	886,463,968	1,815,468,081	608,318,196	576,441,263	1,184,759,459	320,685,917	310,022,705	630,708,622

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.904%	35.096%
E-ALL	13	Net Electric General Plant	100.000%	65.851%	34.149%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12E</b>
For Twelve Months Ended November 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	10,705,924	10,705,924			10,705,924	10,705,924		6,984,545	6,984,545		3,721,379	3,721,379	
1	Hydro (ED-AN)	8,951,737	8,951,737			8,951,737	8,951,737		5,840,113	5,840,113		3,111,624	3,111,624	
1	Other (ED-AN)	8,352,726	8,352,726			8,352,726	8,352,726		5,449,318	5,449,318		2,903,408	2,903,408	
<b>Total Electric Production</b>		<b>28,010,387</b>	<b>28,010,387</b>			<b>28,010,387</b>	<b>28,010,387</b>		<b>18,273,976</b>	<b>18,273,976</b>		<b>9,736,411</b>	<b>9,736,411</b>	
<b>Electric Transmission</b>														
1	ED-AN	10,687,531	10,687,531			10,687,531	10,687,531		6,972,545	6,972,545		3,714,986	3,714,986	
<b>Total Electric Transmission</b>		<b>10,687,531</b>	<b>10,687,531</b>			<b>10,687,531</b>	<b>10,687,531</b>		<b>6,972,545</b>	<b>6,972,545</b>		<b>3,714,986</b>	<b>3,714,986</b>	
<b>Electric Distribution</b>														
	ED-ID	11,218,672	11,218,672			11,218,672	11,218,672					11,218,672	11,218,672	
	ED-WA	20,486,099	20,486,099			20,486,099	20,486,099	20,486,099		20,486,099				
<b>Total Electric Distribution</b>		<b>31,704,771</b>	<b>31,704,771</b>			<b>31,704,771</b>	<b>31,704,771</b>	<b>20,486,099</b>		<b>20,486,099</b>		<b>11,218,672</b>	<b>11,218,672</b>	
<b>Gas Underground Storage</b>														
	GD-AN	624,538		624,538										
	GD-OR	112,350			112,350									
<b>Total Gas Underground Storage</b>		<b>736,888</b>		<b>624,538</b>	<b>112,350</b>									
<b>Gas Distribution</b>														
	GD-AN	48,522		48,522										
	GD-ID	3,650,602		3,650,602										
	GD-WA	6,931,439		6,931,439										
	GD-OR	3,780,289			3,780,289									
<b>Total Gas Distribution</b>		<b>14,410,852</b>		<b>10,630,563</b>	<b>3,780,289</b>									
<b>General Plant</b>														
4	ED-AN	2,590,618	2,590,618				2,590,618		1,736,465	1,736,465		854,153	854,153	
	ED-ID	300,199	300,199			300,199	300,199				300,199		300,199	
	ED-WA	933,569	933,569			933,569	933,569	933,569		933,569				
7,4	CD-AA	10,646,724	7,670,326	2,117,527	858,871		7,670,326		5,141,343	5,141,343		2,528,983	2,528,983	
9,4	CD-AN	346,018	272,181	73,837			272,181		182,440	182,440		89,741	89,741	
9	CD-ID	422,624	332,440	90,184		332,440	332,440				332,440		332,440	
9	CD-WA	150,341	118,260	32,081		118,260	118,260	118,260		118,260				
8	GD-AA	166,645		118,869	47,776									
	GD-AN	31,923		31,923										
	GD-ID	73,443		73,443										
	GD-WA	248,447		248,447										
	GD-OR	255,274			255,274									
<b>Total General Plant</b>		<b>16,165,825</b>	<b>12,217,593</b>	<b>2,786,311</b>	<b>1,161,921</b>	<b>1,684,468</b>	<b>10,533,125</b>	<b>12,217,593</b>	<b>1,051,829</b>	<b>7,060,248</b>	<b>8,112,077</b>	<b>632,639</b>	<b>3,472,877</b>	<b>4,105,516</b>
<b>Total Depreciation Expense</b>		<b>101,716,254</b>	<b>82,620,282</b>	<b>14,041,412</b>	<b>5,054,560</b>	<b>33,389,239</b>	<b>49,231,043</b>	<b>82,620,282</b>	<b>21,537,928</b>	<b>32,306,769</b>	<b>53,844,697</b>	<b>11,851,311</b>	<b>16,924,274</b>	<b>28,775,585</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho	
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	Production/Transmission Ratio	65.240%	34.760%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.029%	32.971%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%				

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	E-AMTX-12E
For Twelve Months Ended November 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
1 Franchises (302000)	ED-AN	917,842	917,842			917,842	917,842		598,800	598,800		319,042	319,042
1 Misc Intangible Plt (303000)	ED-AN	95,058	95,058			95,058	95,058		62,016	62,016		33,042	33,042
<b>Total Production/Transmission</b>		<b>1,012,900</b>	<b>1,012,900</b>			<b>1,012,900</b>	<b>1,012,900</b>		<b>660,816</b>	<b>660,816</b>		<b>352,084</b>	<b>352,084</b>
<b>Distribution</b>													
Franchises (302000)	ED-WA	24,091	24,091			24,091	24,091		24,091	24,091			
Misc Intangible Plt (303000)	ED-WA	2,843	2,843			2,843	2,843		2,843	2,843			
<b>Total Distribution</b>		<b>26,934</b>	<b>26,934</b>			<b>26,934</b>	<b>26,934</b>		<b>26,934</b>	<b>26,934</b>			
<b>General Plant - 303000</b>													
9,1	CD-AN	9,714	7,641	2,073		7,641	7,641		4,985	4,985		2,656	2,656
	GD-ID	3,931		3,931									
	GD-WA	23,199		23,199									
	GD-OR	7,771			7,771								
<b>Total General Plant - 303000</b>		<b>44,615</b>	<b>7,641</b>	<b>29,203</b>	<b>7,771</b>	<b>7,641</b>	<b>7,641</b>		<b>4,985</b>	<b>4,985</b>		<b>2,656</b>	<b>2,656</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4	CD-AA	7,740,359	5,576,464	1,539,480	624,415	5,576,464	5,576,464		3,737,848	3,737,848		1,838,616	1,838,616
4	ED-AN	217,081	217,081			217,081	217,081		145,507	145,507		71,574	71,574
	ED-ID	3,350	3,350			3,350	3,350				3,350		3,350
	ED-WA	306,179	306,179			306,179	306,179	306,179					
8	GD-AA	361,741		258,033	103,708								
	GD-AN	2,325		2,325									
	GD-OR	5,279			5,279								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>		<b>8,636,314</b>	<b>6,103,074</b>	<b>1,799,838</b>	<b>733,402</b>	<b>309,529</b>	<b>5,793,545</b>	<b>6,103,074</b>	<b>306,179</b>	<b>3,883,355</b>	<b>4,189,534</b>	<b>3,350</b>	<b>1,910,190</b>
<b>Gas Underground Storage</b>													
	GD-AN	227		227									
<b>Total Gas Underground Storage</b>		<b>227</b>		<b>227</b>									
<b>General Plant - 390200, 396200</b>													
7,4	CD-AA	34,241	24,669	6,810	2,762	24,669	24,669		16,535	16,535		8,134	8,134
4	ED-AN	9,147	9,147			9,147	9,147		6,131	6,131		3,016	3,016
	GD-OR	4,420			4,420								
<b>Total General Plant - 390200, 396200</b>		<b>47,808</b>	<b>33,816</b>	<b>6,810</b>	<b>7,182</b>	<b>33,816</b>	<b>33,816</b>		<b>22,666</b>	<b>22,666</b>		<b>11,150</b>	<b>11,150</b>
<b>Total Amortization Expense</b>		<b>9,768,798</b>	<b>7,184,365</b>	<b>1,836,078</b>	<b>748,355</b>	<b>336,463</b>	<b>6,847,902</b>	<b>7,184,365</b>	<b>333,113</b>	<b>4,571,822</b>	<b>4,904,935</b>	<b>3,350</b>	<b>2,276,080</b>

<b>Allocation Ratios:</b>													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	Production/Transmission Ratio	65.240%		34.760%				
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.029%		32.971%				
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%									

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	(277,440,898)	(277,440,898)			(277,440,898)	(277,440,898)		(181,002,442)	(181,002,442)		(96,438,456)	(96,438,456)
1	Hydro (BD-AN)	(115,173,619)	(115,173,619)			(115,173,619)	(115,173,619)		(75,139,269)	(75,139,269)		(40,034,350)	(40,034,350)
1	Other (ED-AN)	(78,826,914)	(78,826,914)			(78,826,914)	(78,826,914)		(51,426,679)	(51,426,679)		(27,400,235)	(27,400,235)
<b>Total Electric Production</b>		<b>(471,441,431)</b>	<b>(471,441,431)</b>			<b>(471,441,431)</b>	<b>(471,441,431)</b>		<b>(307,568,390)</b>	<b>(307,568,390)</b>		<b>(163,873,041)</b>	<b>(163,873,041)</b>
<b>Electric Transmission</b>													
1	ED-AN	(183,098,090)	(183,098,090)			(183,098,090)	(183,098,090)		(119,453,194)	(119,453,194)		(63,644,896)	(63,644,896)
<b>Total Electric Transmission</b>		<b>(183,098,090)</b>	<b>(183,098,090)</b>			<b>(183,098,090)</b>	<b>(183,098,090)</b>		<b>(119,453,194)</b>	<b>(119,453,194)</b>		<b>(63,644,896)</b>	<b>(63,644,896)</b>
<b>Electric Distribution</b>													
	ED-ID	(141,240,001)	(141,240,001)			(141,240,001)	(141,240,001)					(141,240,001)	(141,240,001)
	ED-WA	(227,963,814)	(227,963,814)			(227,963,814)	(227,963,814)	(227,963,814)		(227,963,814)			
<b>Total Electric Distribution</b>		<b>(369,203,815)</b>	<b>(369,203,815)</b>			<b>(369,203,815)</b>	<b>(369,203,815)</b>	<b>(227,963,814)</b>		<b>(227,963,814)</b>		<b>(141,240,001)</b>	<b>(141,240,001)</b>
<b>Gas Underground Storage</b>													
	GD-AN	(12,409,207)		(12,409,207)									
	GD-OR	(399,455)		(399,455)									
<b>Total Gas Underground Storage</b>		<b>(12,808,662)</b>		<b>(12,409,207)</b>		<b>(399,455)</b>							
<b>Gas Distribution</b>													
	GD-AN	(1,439,622)		(1,439,622)									
	GD-ID	(52,911,671)		(52,911,671)									
	GD-WA	(104,118,460)		(104,118,460)									
	GD-OR	(87,488,429)		(87,488,429)									
<b>Total Gas Distribution</b>		<b>(245,958,182)</b>		<b>(158,469,753)</b>		<b>(87,488,429)</b>							
<b>General Plant</b>													
4	ED-AN	(33,699,045)	(33,699,045)						(22,588,133)	(22,588,133)		(11,110,912)	(11,110,912)
	ED-ID	(5,363,752)	(5,363,752)			(5,363,752)	(5,363,752)				(5,363,752)		(5,363,752)
	ED-WA	(10,371,578)	(10,371,578)			(10,371,578)	(10,371,578)	(10,371,578)		(10,371,578)			
7,4	CD-AA	(29,694,986)	(21,393,456)	(5,906,035)	(2,395,495)				(14,339,820)	(14,339,820)		(7,053,636)	(7,053,636)
9,4	CD-AN	(10,841,456)	(8,527,998)	(2,313,458)		(8,527,998)	(8,527,998)		(5,716,232)	(5,716,232)		(2,811,766)	(2,811,766)
9	CD-ID	(4,662,139)	(3,667,285)	(994,854)		(3,667,285)	(3,667,285)				(3,667,285)		(3,667,285)
9	CD-WA	(2,087,501)	(1,642,049)	(445,452)		(1,642,049)	(1,642,049)	(1,642,049)		(1,642,049)			
8	GD-AA	(1,303,086)		(929,504)	(373,582)								
	GD-AN	(864,307)		(864,307)									
	GD-ID	(967,587)		(967,587)									
	GD-WA	(2,638,180)		(2,638,180)									
	GD-OR	(3,594,420)		(3,594,420)									
<b>Total General Plant</b>		<b>(106,088,037)</b>	<b>(84,665,163)</b>	<b>(15,059,377)</b>	<b>(6,363,497)</b>	<b>(21,044,664)</b>	<b>(63,620,499)</b>	<b>(84,665,163)</b>	<b>(12,013,627)</b>	<b>(42,644,185)</b>	<b>(54,657,812)</b>	<b>(9,031,037)</b>	<b>(20,976,314)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,388,598,217)</b>	<b>(1,108,408,499)</b>	<b>(185,938,337)</b>	<b>(94,251,381)</b>	<b>(390,248,479)</b>	<b>(718,160,020)</b>	<b>(1,108,408,499)</b>	<b>(239,977,441)</b>	<b>(469,665,769)</b>	<b>(709,643,210)</b>	<b>(150,271,038)</b>	<b>(248,494,251)</b>
<b>Allocation Ratios:</b>													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington			Idaho	
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	Production/Transmission Ratio			65.240%			34.760%	
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio			67.029%			32.971%	
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%									

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	E-AAAMT-12E
For Twelve Months Ended November 30, 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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
<b>Production/Transmission</b>																	
1	Franchises (302000)	ED-AN	(6,391,220)	(6,391,220)		(6,391,220)	(6,391,220)		(4,169,632)	(4,169,632)		(2,221,588)	(2,221,588)				
1	Misc Intangible Plt (303000)	ED-AN	(888,486)	(888,486)		(888,486)	(888,486)		(579,648)	(579,648)		(308,838)	(308,838)				
<b>Total Production/Transmission</b>			<b>(7,279,706)</b>	<b>(7,279,706)</b>		<b>(7,279,706)</b>	<b>(7,279,706)</b>		<b>(4,749,280)</b>	<b>(4,749,280)</b>		<b>(2,530,426)</b>	<b>(2,530,426)</b>				
<b>Distribution</b>																	
	Franchises (302000)	ED-WA	(70,764)	(70,764)		(70,764)	(70,764)		(70,764)	(70,764)							
	Misc Intangible Plt (303000)	ED-WA	(22,106)	(22,106)		(22,106)	(22,106)		(22,106)	(22,106)							
<b>Total Distribution</b>			<b>(92,870)</b>	<b>(92,870)</b>		<b>(92,870)</b>	<b>(92,870)</b>		<b>(92,870)</b>	<b>(92,870)</b>							
<b>General Plant - 303000</b>																	
9,1		CD-AN	(47,312)	(37,216)	(10,096)		(37,216)	(37,216)		(24,280)	(24,280)	(12,936)	(12,936)				
		GD-ID	(42,632)		(42,632)												
		GD-WA	(92,143)		(92,143)												
		GD-OR	(48,042)			(48,042)											
<b>Total General Plant - 303000</b>			<b>(230,129)</b>	<b>(37,216)</b>	<b>(144,871)</b>	<b>(48,042)</b>		<b>(37,216)</b>	<b>(37,216)</b>		<b>(24,280)</b>	<b>(24,280)</b>	<b>(12,936)</b>	<b>(12,936)</b>			
<b>Miscellaneous IT Intangible Plant -3031XX</b>																	
7,4		CD-AA	(23,278,678)	(16,770,891)	(4,629,896)	(1,877,891)		(16,770,891)	(16,770,891)	(11,241,361)	(11,241,361)	(5,529,530)	(5,529,530)				
4		ED-AN	(910,599)	(910,599)				(910,599)		(610,365)	(610,365)	(300,234)	(300,234)				
		ED-ID	(3,350)	(3,350)			(3,350)					(3,350)	(3,350)				
		ED-WA	(433,888)	(433,888)			(433,888)		(433,888)	(433,888)							
8		GD-AA	(748,360)		(533,813)	(214,547)											
		GD-AN	(15,043)		(15,043)												
		GD-OR	(47,153)			(47,153)											
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>			<b>(25,437,071)</b>	<b>(18,118,728)</b>	<b>(5,178,752)</b>	<b>(2,139,591)</b>		<b>(437,238)</b>	<b>(17,681,490)</b>	<b>(18,118,728)</b>		<b>(433,888)</b>	<b>(11,851,726)</b>	<b>(12,285,614)</b>	<b>(3,350)</b>	<b>(5,829,764)</b>	<b>(5,833,114)</b>
<b>Gas Underground Storage</b>																	
		GD-AN	(239,386)		(239,386)												
<b>Total Gas Underground Storage</b>			<b>(239,386)</b>		<b>(239,386)</b>												
<b>General Plant - 390200, 396200</b>																	
7,4		CD-AA	(156,590)	(112,814)	(31,144)	(12,632)		(112,814)		(75,618)	(75,618)	(37,196)	(37,196)				
9		CD-ID	(4,537)	(3,569)	(968)		(3,569)	(3,569)				(3,569)	(3,569)				
9		CD-WA	(8,332)	(6,554)	(1,778)		(6,554)	(6,554)	(6,554)		(6,554)						
4		ED-AN	(43,744)	(43,744)			(43,744)			(29,321)	(29,321)	(14,423)	(14,423)				
		ED-WA	(110,678)	(110,678)			(110,678)		(110,678)	(110,678)							
		GD-WA	(1,863)		(1,863)												
		GD-OR	(48,874)			(48,874)											
<b>Total General Plant - 390200, 396200</b>			<b>(374,618)</b>	<b>(277,359)</b>	<b>(35,753)</b>	<b>(61,506)</b>		<b>(120,801)</b>	<b>(156,558)</b>	<b>(277,359)</b>		<b>(117,232)</b>	<b>(104,939)</b>	<b>(222,171)</b>	<b>(3,569)</b>	<b>(51,619)</b>	<b>(55,188)</b>
<b>Total Accumulated Amortization</b>			<b>(33,653,780)</b>	<b>(25,805,879)</b>	<b>(5,598,762)</b>	<b>(2,249,139)</b>		<b>(650,909)</b>	<b>(25,154,970)</b>	<b>(25,805,879)</b>		<b>(643,990)</b>	<b>(16,730,225)</b>	<b>(17,374,215)</b>	<b>(6,919)</b>	<b>(8,424,745)</b>	<b>(8,431,664)</b>

<b>Allocation Ratios:</b>													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	Production/Transmission Ratio	65.240%		34.760%				
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.029%		32.971%				
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%									

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended November 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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\*\*\*\*\* 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
<b>389XXX Land &amp; Land Rights</b>														
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
		<b>TOTAL ACCOUNT</b>	<b>6,479,350</b>	<b>370,266</b>	<b>706,204</b>	<b>3,095,087</b>	<b>4,171,557</b>	<b>577,609</b>	<b>93,299</b>	<b>847,042</b>	<b>1,517,950</b>	<b>472,075</b>	<b>317,768</b>	<b>789,843</b>
<b>390XXX Structures &amp; Improvements</b>														
99		ED-WA / ID / AN	6,180,922	480,611	2,056,817	3,643,494	6,180,922	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,904,915	0	0	0	0	1,904,915	0	0	1,904,915	0	0	0
99		GD-OR / AS	3,420,017	0	0	0	0	0	0	0	0	3,420,017	0	3,420,017
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	61,652,087	0	0	44,416,629	44,416,629	0	0	12,261,984	12,261,984	0	4,973,474	4,973,474
9		CD-WA / ID / AN	18,261,499	5,273,809	4,629,066	4,461,802	14,364,677	1,430,669	1,255,764	1,210,389	3,896,822	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>91,419,440</b>	<b>5,754,420</b>	<b>6,685,883</b>	<b>52,521,925</b>	<b>64,962,228</b>	<b>3,335,584</b>	<b>1,255,764</b>	<b>13,472,373</b>	<b>18,063,721</b>	<b>3,420,017</b>	<b>4,973,474</b>	<b>8,393,491</b>
<b>391XXX Office Furniture &amp; Equipment</b>														
99		ED-WA / ID / AN	5,341,364	2,668,964	14,649	2,657,751	5,341,364	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,144	0	0	0	0	0	0	335,358	335,358	0	134,786	134,786
7		CD-AA	48,613,783	0	0	35,023,314	35,023,314	0	0	9,668,795	9,668,795	0	3,921,674	3,921,674
9		CD-WA / ID / AN	66,843	0	0	52,579	52,579	0	0	14,264	14,264	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>54,498,784</b>	<b>2,668,964</b>	<b>14,649</b>	<b>37,733,644</b>	<b>40,417,257</b>	<b>0</b>	<b>0</b>	<b>10,025,067</b>	<b>10,025,067</b>	<b>0</b>	<b>4,056,460</b>	<b>4,056,460</b>
<b>392XXX Transportation Equipment</b>														
99		ED-WA / ID / AN	17,686,995	7,978,667	3,093,098	6,615,230	17,686,995	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,265,084	0	0	0	0	4,433,711	1,609,185	1,222,188	7,265,084	0	0	0
99		GD-OR / AS	2,445,980	0	0	0	0	0	0	0	0	2,445,980	0	2,445,980
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	3,986,514	1,264,476	583,720	1,287,635	3,135,831	343,025	158,351	349,307	850,683	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>31,914,370</b>	<b>9,243,143</b>	<b>3,676,818</b>	<b>8,284,552</b>	<b>21,204,513</b>	<b>4,776,736</b>	<b>1,767,536</b>	<b>1,676,866</b>	<b>8,221,138</b>	<b>2,445,980</b>	<b>42,739</b>	<b>2,488,719</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended November 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES  
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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
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	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	
99		GD-OR / AS	57,227	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	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,062,791	112,615	148,135	1,361,862	1,622,612	30,550	40,186	369,443	440,179	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,599,618</b>	<b>123,354</b>	<b>162,880</b>	<b>1,731,707</b>	<b>2,017,941</b>	<b>114,821</b>	<b>40,186</b>	<b>369,443</b>	<b>524,450</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,294,568	1,151,597	370,781	1,772,190	3,294,568	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,128,663	0	0	0	0	1,254,065	444,947	429,651	2,128,663	0	0	
99		GD-OR / AS	920,755	0	0	0	0	0	0	0	920,755	0	920,755	
8		GD-AA	1,320,758	0	0	0	0	0	0	942,110	942,110	0	378,648	
7		CD-AA	6,767,202	0	0	4,875,363	4,875,363	0	0	1,345,929	1,345,929	0	545,910	
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	
		<b>TOTAL ACCOUNT</b>	<b>14,778,245</b>	<b>1,179,903</b>	<b>377,972</b>	<b>6,884,458</b>	<b>8,442,333</b>	<b>1,261,744</b>	<b>446,898</b>	<b>2,781,957</b>	<b>4,490,599</b>	<b>920,755</b>	<b>924,558</b>	<b>1,845,313</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,047,345	175,888	95,422	776,035	1,047,345	0	0	0	0	0	0	
99		GD-WA / ID / AN	210,157	0	0	0	0	68,391	22,304	119,462	210,157	0	0	
99		GD-OR / AS	187,966	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	
7		CD-AA	355,663	0	0	256,234	256,234	0	0	70,738	70,738	0	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	
		<b>TOTAL ACCOUNT</b>	<b>2,080,574</b>	<b>185,440</b>	<b>98,471</b>	<b>1,174,543</b>	<b>1,458,454</b>	<b>70,982</b>	<b>23,131</b>	<b>287,683</b>	<b>381,796</b>	<b>187,966</b>	<b>52,358</b>	<b>240,324</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,021,020	16,466,653	10,291,439	9,262,928	36,021,020	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,186,119	0	0	0	0	2,572,623	783,002	830,494	4,186,119	0	0	
99		GD-OR / AS	43,834	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	
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	
		<b>TOTAL ACCOUNT</b>	<b>42,340,920</b>	<b>16,735,824</b>	<b>10,699,055</b>	<b>10,193,454</b>	<b>37,628,333</b>	<b>2,645,643</b>	<b>893,579</b>	<b>1,084,837</b>	<b>4,624,059</b>	<b>43,834</b>	<b>44,694</b>	<b>88,528</b>



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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\*\*\*\*\* 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
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	47,534,402	9,083,841	2,844,313	35,606,248	47,534,402	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,036,632	0	0	0	0	584,458	452,174	0	1,036,632	0	0	0
99		GD-OR / AS	962,165	0	0	0	0	0	0	0	0	962,165	0	962,165
8		GD-AA	992,933	0	0	0	0	0	0	708,269	708,269	0	284,664	284,664
7		CD-AA	13,102,081	0	0	9,439,263	9,439,263	0	0	2,605,873	2,605,873	0	1,056,945	1,056,945
9		CD-WA / ID / AN	11,883,707	365,190	3,188,313	5,794,340	9,347,843	99,068	864,919	1,571,877	2,535,864	0	0	0
		TOTAL ACCOUNT	75,511,920	9,449,031	6,032,626	50,839,851	66,321,508	683,526	1,317,093	4,886,019	6,886,638	962,165	1,341,609	2,303,774
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	30,511	0	2,299	28,212	30,511	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	428,410	31	2,340	313,437	315,808	8	11	78,722	78,741	2,367	31,494	33,861
		TOTAL GENERAL PLANT	322,051,631	45,710,376	28,456,898	172,772,658	246,939,932	13,466,653	5,837,497	35,510,009	54,814,159	8,512,386	11,785,154	20,297,540

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.889%	8.067%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	71.331%	28.669%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.661%	21.339%	0.000%
E-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 November 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,041,699	153,179	0	1,888,520	2,041,699	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	194,058	0	0	152,648	152,648	0	0	41,410	41,410	0	0	0
		TOTAL ACCOUNT	3,791,901	153,179	0	2,041,168	2,194,347	964,981	181,037	41,410	1,187,428	410,126	0	410,126
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	3,103,125	2,012,115	23,524	1,067,486	3,103,125	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
8		GD-AA	2,176,298	0	0	0	0	0	0	1,552,375	1,552,375	0	623,923	623,923
7		CD-AA	42,434,212	0	0	30,571,304	30,571,304	0	0	8,439,740	8,439,740	0	3,423,168	3,423,168
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	47,760,075	2,012,115	23,524	31,638,790	33,674,429	0	0	9,992,115	9,992,115	46,440	4,047,091	4,093,531
	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	2,801,076	0	0	2,018,007	2,018,007	0	0	557,106	557,106	0	225,963	225,963
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,070,190	0	0	2,266,553	2,266,553	0	0	576,443	576,443	1,231	225,963	227,194
		TOTAL	54,622,166	2,165,294	23,524	35,946,511	38,135,329	964,981	181,037	10,609,968	11,755,986	457,797	4,273,054	4,730,851

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12E</b>
For Twelve Months Ended November 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(36,121,182)	(26,023,144)	(7,184,142)	(2,913,896)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,895,512)	(1,491,029)	(404,483)	0
7	283750	CD-AA	(309,026)	(222,635)	(61,462)	(24,929)
		Total	<u>(38,325,720)</u>	<u>(27,736,808)</u>	<u>(7,650,087)</u>	<u>(2,938,825)</u>

ALLOCATION RATIOS:

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

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

Report ID:  
**C-WKC-12E**

AVISTA UTILITIES

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Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		688,563	688,563		688,563	688,563		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		881,205	881,205		881,205	881,205		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		5,928,664	5,928,664		4,663,116	4,663,116		1,265,548	1,265,548
1	154300	PLANT MATERIALS & OPER SUP-CS2		265,761	265,761		209,031	209,031		56,730	56,730
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		740,088	740,088		582,107	582,107		157,981	157,981
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		10,054	10,054		7,908	7,908		2,146	2,146
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(2,173)	(2,173)		(1,709)	(1,709)		(464)	(464)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(98)	(98)		(77)	(77)		(21)	(21)
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000		0	0
<b>TOTAL</b>			<b>18,188,000</b>	<b>8,512,064</b>	<b>26,700,064</b>	<b>18,188,000</b>	<b>7,030,144</b>	<b>25,218,144</b>		<b>0</b>	<b>1,481,920</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%