

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-12E</b>
<b>GAS RATE OF RETURN</b>	
For Twelve Months Ended January 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	18,547,348	11,227,683	7,319,665
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	18,547,348	11,227,683	7,319,665
G-APL		Gas Net Adjusted Rate Base	316,373,289	208,716,729	107,656,560
		RATE OF RETURN	5.862%	5.379%	6.799%

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-ALL-12E</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended January 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	<b>11-01-2012</b>	<b>100.000%</b>	<b>69.990%</b>	<b>30.010%</b>
2	Input	Number of Customers Percent	<b>01-31-2013</b>	226,614 <b>100.000%</b>	150,481 <b>66.404%</b>	76,133 <b>33.596%</b>
3	G-OPS	Direct Distribution Operating Expense Percent		10,414,050 <b>100.000%</b>	7,191,363 <b>69.054%</b>	3,222,687 <b>30.946%</b>
	Input	Jurisdictional 4-Factor Ratio	<b>12-31-2012</b>			
		Direct O & M Accounts 798 - 894		3,867,623	2,782,690	1,084,933
		Direct O & M Accounts 901 - 935		8,564,260	7,131,870	1,432,390
		Total		12,431,883	9,914,560	2,517,323
		Percentage		100.000%	79.751%	20.249%
		Direct Labor				
		Amount: Accounts 798 - 894		6,378,039	4,276,726	2,101,313
		Amount: Accounts 901 - 935		3,179,345	2,561,572	617,773
		Total		9,557,384	6,838,298	2,719,086
		Percentage		100.000%	71.550%	28.450%
		Total Number of Customers		226,219	150,113	76,106
		Percentage		100.000%	66.357%	33.643%
		Total Direct Plant		315,235,804	204,120,984	111,114,820
		Percentage		100.000%	64.752%	35.248%
4		Total Four Factor Allocators Percent		400.000%	282.410%	117.590%
				<b>100.000%</b>	<b>70.603%</b>	<b>29.397%</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS ALLOCATION PERCENTAGES</b>	<b>G-ALL-12E</b>
For Twelve Months Ended January 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased	01-31-2013	247,401,666	171,187,605	76,214,061	
		Percent		100.000%	69.194%	30.806%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,965,506	60,243,237	5,651,108	3,071,161
		Direct O & M Accts 901 - 935		41,147,627	29,854,933	8,129,433	3,163,261
		Direct O & M Accts 901 - 905 Utility 9 Only		4,465,312	3,053,607	1,411,705	XXXXXXX
		Adjustments		0			
		Total		114,578,445	93,151,777	15,192,246	6,234,422
		Percentage		100.000%	81.300%	13.259%	5.441%
		Direct Labor Accts 500 - 894		65,772,800	51,029,386	10,468,202	4,275,212
		Direct Labor Accts 901 - 935		5,175,642	3,333,358	497,385	1,344,899
		Direct Labor Accts 901 - 905 Utility 9 Only		10,669,036	7,158,435	3,510,601	XXXXXXX
		Total		81,617,478	61,521,179	14,476,188	5,620,111
		Percentage		100.000%	75.377%	17.737%	6.886%
		Number of Customers at		685,332	362,462	226,219	96,651
		Percentage		100.000%	52.888%	33.009%	14.103%
		Net Direct Plant		2,540,576,273	2,027,886,265	345,513,055	167,176,953
		Percentage		100.000%	79.820%	13.600%	6.580%
		Total Percentages		400.000%	289.385%	77.605%	33.010%
7		Average (CD AA)		100.000%	72.346%	19.401%	8.253%

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-ALL-12E</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		8,210,713	0	5,319,674	2,891,039
	Direct O & M Accts 901 - 935		10,885,298	0	7,836,155	3,049,143
	Direct O & M Accts 901 - 905 Utility 9 Only		1,411,705	0	1,411,705	XXXXXX
	<b>Total</b>		<b>20,507,716</b>	<b>0</b>	<b>14,567,534</b>	<b>5,940,182</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.034%</b>	<b>28.966%</b>
	Direct Labor Accts 580 - 894		11,244,329	0	7,983,762	3,260,567
	Direct Labor Accts 901 - 935		1,531,702	0	413,533	1,118,169
	Direct Labor Accts 901 - 905 Utility 9 Only		3,510,601	0	3,510,601	XXXXXX
	<b>Total</b>		<b>16,286,632</b>	<b>0</b>	<b>11,907,896</b>	<b>4,378,736</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>73.115%</b>	<b>26.885%</b>
	Number of Customers at		322,870	0	226,219	96,651
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.065%</b>	<b>29.935%</b>
	Net Direct Plant		504,945,491	0	338,644,009	166,301,482
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>67.065%</b>	<b>32.935%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>281.279%</b>	<b>118.721%</b>
8	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.320%</b>	<b>29.680%</b>
Input	Elec/Gas North 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		65,927,810	60,243,237	5,684,573	0
	Direct O & M Accts 901 - 935		37,981,681	29,854,933	8,126,748	0
	Adjustments		0	0	0	0
	<b>Total</b>		<b>103,909,491</b>	<b>90,098,170</b>	<b>13,811,321</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>86.708%</b>	<b>13.292%</b>	<b>0.000%</b>
	Direct Labor Accts 580 - 894		61,509,081	51,029,386	10,479,695	0
	Direct Labor Accts 901 - 935		3,968,432	3,333,358	635,074	0
	<b>Total</b>		<b>65,477,513</b>	<b>54,362,744</b>	<b>11,114,769</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>83.025%</b>	<b>16.975%</b>	<b>0.000%</b>
	Number of Customers at		588,681	362,462	226,219	0
	<b>Percentage</b>		<b>100.000%</b>	<b>61.572%</b>	<b>38.428%</b>	<b>0.000%</b>
	Net Direct Plant		2,348,249,795	2,009,605,786	338,644,009	0
	<b>Percentage</b>		<b>100.000%</b>	<b>85.579%</b>	<b>14.421%</b>	<b>0.000%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>316.884%</b>	<b>83.116%</b>	<b>0.000%</b>
9	<b>Average (CD AN/ID/WA)</b>		<b>100.000%</b>	<b>79.221%</b>	<b>20.779%</b>	<b>0.000%</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS ALLOCATION PERCENTAGES</b>	<b>G-ALL-12E</b>
For Twelve Months Ended January 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2012	100.000%	0.000%	80.600%	19.400%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2012	235,505,909	162,882,603	72,623,306	
			100.000%	69.163%	30.837%	
11	Book Depreciation Percent		14,151,101	9,417,748	4,733,353	
			100.000%	66.551%	33.449%	
12	Net Gas Plant (before DFIT) Percent		371,486,592	244,256,022	127,230,570	
			100.000%	65.751%	34.249%	
13	G-PLT Net Gas General Plant Percent		40,394,722	29,000,654	11,394,068	
			100.000%	71.793%	28.207%	
14	Net Allocated Schedule M's Percent		-23,809,562	-15,671,206	-8,138,356	
			100.000%	65.819%	34.181%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended January 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	136,169,817	0	136,169,817	93,928,667	0	93,928,667	42,241,150	0	42,241,150
99	4812XX	Commercial - Firm & Interruptible	68,597,438	0	68,597,438	48,402,471	0	48,402,471	20,194,967	0	20,194,967
99	4813XX	Industrial-Firm	3,039,907	0	3,039,907	1,571,753	0	1,571,753	1,468,154	0	1,468,154
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	276,047	0	276,047	245,227	0	245,227	30,820	0	30,820
99	499XXX	Unbilled Revenue	(1,606,897)	0	(1,606,897)	(1,017,506)	0	(1,017,506)	(589,391)	0	(589,391)
		TOTAL SALES TO ULTIMATE CUSTOMERS	206,476,312	0	206,476,312	143,130,612	0	143,130,612	63,345,700	0	63,345,700
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	99,610,739	0	99,610,739	67,937,529	0	67,937,529	31,673,210	0	31,673,210
99	488000	Miscellaneous Service Revenues	28,029	0	28,029	16,052	0	16,052	11,977	0	11,977
99	489300	Transportation For Others	4,153,199	0	4,153,199	3,739,900	0	3,739,900	413,299	0	413,299
99	493000	Rent from Gas Property	2,418	0	2,418	2,418	0	2,418	0	0	0
4	495000	Other Gas Revenues	6,052,099	438,673	6,490,772	4,132,749	309,716	4,442,465	1,919,350	128,957	2,048,307
		TOTAL OTHER OPERATING REVENUES	109,846,484	438,673	110,285,157	75,828,648	309,716	76,138,364	34,017,836	128,957	34,146,793
		TOTAL GAS REVENUES	316,322,796	438,673	316,761,469	218,959,260	309,716	219,268,976	97,363,536	128,957	97,492,493
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	202,747,461	0	202,747,461	138,620,206	0	138,620,206	64,127,255	0	64,127,255
6	808XXX	Net Natural Gas Storage Transactions	7,132,440	0	7,132,440	5,313,486	0	5,313,486	1,818,954	0	1,818,954
6	811000	Gas Used for Products Extraction	(1,359,450)	0	(1,359,450)	(935,633)	0	(935,633)	(423,817)	0	(423,817)
10	813000	Other Gas Expenses	0	1,209,198	1,209,198	0	836,318	836,318	0	372,880	372,880
99	813010	Gas Technology Institute (GTI) Expenses	101,780	0	101,780	72,396	0	72,396	29,384	0	29,384
		TOTAL PRODUCTION EXPENSES	208,622,231	1,209,198	209,831,429	143,070,455	836,318	143,906,773	65,551,776	372,880	65,924,656
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	28,317	28,317	0	19,819	19,819	0	8,498	8,498
1	824000	Other Expenses	0	587,782	587,782	0	411,389	411,389	0	176,393	176,393
1	837000	Other Equipment	0	455,094	455,094	0	318,520	318,520	0	136,574	136,574
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,071,193	1,071,193	0	749,728	749,728	0	321,465	321,465
G-DEPX		Depreciation Expense-Underground Storage	0	618,281	618,281	0	432,735	432,735	0	185,546	185,546
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	27,925	27,925	0	19,545	19,545	0	8,380	8,380
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	646,433	646,433	0	452,439	452,439	0	193,994	193,994
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,717,626	1,717,626	0	1,202,167	1,202,167	0	515,459	515,459

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS OPERATING STATEMENT</b>		G-OPS-12E
For Twelve Months Ended January 31, 2013		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	254,856	953,006	1,207,862	213,014	658,089	871,103	41,842	294,917	336,759
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,345,541	857,272	3,202,813	1,786,918	591,981	2,378,899	558,623	265,291	823,914
3	875000	Measuring & Reg Sta Exp-General	121,098	0	121,098	76,801	0	76,801	44,297	0	44,297
3	876000	Measuring & Reg Sta Exp-Industrial	5,966	0	5,966	3,016	0	3,016	2,950	0	2,950
3	877000	Measuring & Reg Sta Exp-City Gate	260,163	0	260,163	102,772	0	102,772	157,391	0	157,391
3	878000	Meter & House Regulator Expenses	815,866	0	815,866	740,788	0	740,788	75,078	0	75,078
3	879000	Customer Installation Expenses	1,384,011	84,164	1,468,175	818,762	58,119	876,881	565,249	26,045	591,294
3	880000	Other Expenses	1,018,097	849,126	1,867,223	657,518	586,355	1,243,873	360,579	262,771	623,350
3	881000	Rents	0	29,458	29,458	0	20,342	20,342	0	9,116	9,116
MAINTENANCE											
3	885000	Supervision & Engineering	117,516	1,019	118,535	50,354	704	51,058	67,162	315	67,477
3	887000	Mains	1,705,518	1,985	1,707,503	1,161,469	1,371	1,162,840	544,049	614	544,663
3	889000	Measuring & Reg Sta Exp-General	215,704	0	215,704	129,477	0	129,477	86,227	0	86,227
3	890000	Measuring & Reg Sta Exp-Industrial	289,474	401	289,875	119,643	277	119,920	169,831	124	169,955
3	891000	Measuring & Reg Sta Exp-City Gate	75,762	0	75,762	55,435	0	55,435	20,327	0	20,327
3	892000	Services	1,160,994	46,514	1,207,508	824,797	32,120	856,917	336,197	14,394	350,591
3	893000	Meters & House Regulators	641,104	723,801	1,364,905	448,379	499,814	948,193	192,725	223,987	416,712
3	894000	Other Equipment	2,380	205,197	207,577	2,220	141,697	143,917	160	63,500	63,660
TOTAL DISTRIBUTION OPERATING EXP			10,414,050	3,751,943	14,165,993	7,191,363	2,590,869	9,782,232	3,222,687	1,161,074	4,383,761
G-DEPX		Depreciation Expense-Distribution	10,682,522	49,444	10,731,966	7,004,619	34,212	7,038,831	3,677,903	15,232	3,693,135
G-OTX		Taxes Other Than FIT	15,355,434	0	15,355,434	12,955,917	0	12,955,917	2,399,517	0	2,399,517
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			26,037,956	49,444	26,087,400	19,960,536	34,212	19,994,748	6,077,420	15,232	6,092,652
TOTAL DISTRIBUTION EXPENSES			36,452,006	3,801,387	40,253,393	27,151,899	2,625,081	29,776,980	9,300,107	1,176,306	10,476,413
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	347,241	347,241	0	230,582	230,582	0	116,659	116,659
2	902000	Meter Reading Expenses	1,693,129	57,918	1,751,047	1,464,898	38,460	1,503,358	228,231	19,458	247,689
G-903	903XXX	Customer Records & Collection Expenses	1,000,699	3,991,284	4,991,983	698,906	2,650,372	3,349,278	301,793	1,340,912	1,642,705
2	904000	Uncollectible Accounts	0	1,301,016	1,301,016	0	863,927	863,927	0	437,089	437,089
2	905000	Misc Customer Accounts	0	143,509	143,509	0	95,296	95,296	0	48,213	48,213
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,693,828	5,840,968	8,534,796	2,163,804	3,878,637	6,042,441	530,024	1,962,331	2,492,355
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	6,961,458	204,693	7,166,151	6,116,305	135,924	6,252,229	845,153	68,769	913,922
2	909000	Advertising	12,194	703,310	715,504	6,534	467,026	473,560	5,660	236,284	241,944
2	910000	Misc Customer Service & Info Exp	0	112,591	112,591	0	74,765	74,765	0	37,826	37,826
TOTAL CUSTOMER SERVICE & INFO EXP			6,973,652	1,020,594	7,994,246	6,122,839	677,715	6,800,554	850,813	342,879	1,193,692

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For Twelve Months Ended January 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>SALES EXPENSES:</b>									
2	912000	Demonstrating & Selling Expenses	0	5,999	5,999	0	3,984	3,984	0	2,015	2,015
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>5,999</b>	<b>5,999</b>	<b>0</b>	<b>3,984</b>	<b>3,984</b>	<b>0</b>	<b>2,015</b>	<b>2,015</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	123,531	8,468,317	8,591,848	90,648	5,978,886	6,069,534	32,883	2,489,431	2,522,314
4	921000	Office Supplies & Expenses	831	1,125,808	1,126,639	831	794,854	795,685	0	330,954	330,954
4	922000	Admin. Expenses Transferred - Credit	0	(35,946)	(35,946)	0	(25,379)	(25,379)	0	(10,567)	(10,567)
4	923000	Outside Services Employed	0	3,133,958	3,133,958	0	2,212,668	2,212,668	0	921,290	921,290
4	924000	Property Insurance Premium	0	313,875	313,875	0	221,605	221,605	0	92,270	92,270
4	925XXX	Injuries and Damages	7,282	780,384	787,666	6,497	550,975	557,472	785	229,409	230,194
4	926XXX	Employee Pensions and Benefits	50,931	206,237	257,168	50,931	145,610	196,541	0	60,627	60,627
4	928000	Regulatory Commission Expenses	1,105,271	249,477	1,354,748	801,914	176,138	978,052	303,357	73,339	376,696
4	930000	Miscellaneous General Expenses	35,103	904,747	939,850	21,746	638,779	660,525	13,357	265,968	279,325
4	931000	Rents	10,785	260,782	271,567	10,082	184,120	194,202	703	76,662	77,365
4	935000	Maintenance of General Plant	320,585	1,735,272	2,055,857	225,805	1,225,154	1,450,959	94,780	510,118	604,898
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>1,654,319</b>	<b>17,142,911</b>	<b>18,797,230</b>	<b>1,208,454</b>	<b>12,103,410</b>	<b>13,311,864</b>	<b>445,865</b>	<b>5,039,501</b>	<b>5,485,366</b>
G-DEPX		Depreciation Expense-General Plant	443,657	2,357,197	2,800,854	281,930	1,664,252	1,946,182	161,727	692,945	854,672
G-AMTX		Amortization Expense - General Plant - 303000	27,206	6,817	34,023	23,235	4,813	28,048	3,971	2,004	5,975
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,812,690	1,812,690	0	1,279,813	1,279,813	0	532,877	532,877
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	5,174	5,174	0	3,653	3,653	0	1,521	1,521
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	(35,797)	0	(35,797)	(35,797)	0	(35,797)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	139,914	0	139,914	139,914	0	139,914	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
99	407429	Reg Credit Decoupling Rebate	(2,064)	0	(2,064)	(2,064)	0	(2,064)	0	0	0
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>572,916</b>	<b>4,181,878</b>	<b>4,754,794</b>	<b>407,218</b>	<b>2,952,531</b>	<b>3,359,749</b>	<b>165,698</b>	<b>1,229,347</b>	<b>1,395,045</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>2,227,235</b>	<b>21,324,789</b>	<b>23,552,024</b>	<b>1,615,672</b>	<b>15,055,941</b>	<b>16,671,613</b>	<b>611,563</b>	<b>6,268,848</b>	<b>6,880,411</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>256,968,952</b>	<b>34,920,561</b>	<b>291,889,513</b>	<b>180,124,669</b>	<b>24,279,843</b>	<b>204,404,512</b>	<b>76,844,283</b>	<b>10,640,718</b>	<b>87,485,001</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>24,871,956</b>			<b>14,864,464</b>			<b>10,007,492</b>
G-FIT		FEDERAL INCOME TAX			(286,414)			(817,444)			531,030
G-FIT		DEFERRED FEDERAL INCOME TAX			6,652,890			4,479,426			2,173,464
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(41,868)			(25,201)			(16,667)
		<b>GAS NET OPERATING INCOME (LOSS)</b>			<b>18,547,348</b>			<b>11,227,683</b>			<b>7,319,665</b>



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended January 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%		69.990%					30.010%
G-ALL	2	Number of Customers		100.000%		66.404%					33.596%
G-ALL	3	Direct Distribution Operating Expense		100.000%		69.054%					30.946%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		70.603%					29.397%
G-ALL	6	Actual Therms Purchased		100.000%		69.194%					30.806%
G-ALL	10	Actual Annual Throughput		100.000%		69.163%					30.837%
G-ALL	99	Not Allocated		0.000%		0.000%					0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended January 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	153,269,718	0	153,269,718	104,849,369	0	104,849,369	48,420,349	0	48,420,349
1	804001	Pipeline Demand Costs	27,635,738	0	27,635,738	19,259,863	0	19,259,863	8,375,875	0	8,375,875
1	804002	Transport Variable Charges	811,456	0	811,456	565,963	0	565,963	245,493	0	245,493
6	804010	Gas Costs - Fixed Hedge	59,306	0	59,306	41,022	0	41,022	18,284	0	18,284
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	248,579	0	248,579	168,479	0	168,479	80,100	0	80,100
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	8,991,958	0	8,991,958	6,193,965	0	6,193,965	2,797,993	0	2,797,993
6	804700	Gas Costs - Offsystem Bookout	818,716	0	818,716	543,954	0	543,954	274,762	0	274,762
6	804711	Gas Costs - Offsystem Bookout Offset	(818,716)	0	(818,716)	(543,954)	0	(543,954)	(274,762)	0	(274,762)
6	804730	Gas Costs - Intracompany LDC Gas	14,647,249	0	14,647,249	10,126,166	0	10,126,166	4,521,083	0	4,521,083
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(6,610,019)	0	(6,610,019)	(4,878,065)	0	(4,878,065)	(1,731,954)	0	(1,731,954)
99	805120	Gas Expense - Rate Deferrals	3,693,476	0	3,693,476	2,293,444	0	2,293,444	1,400,032	0	1,400,032
		TOTAL PURCHASED GAS COSTS	202,747,461	0	202,747,461	138,620,206	0	138,620,206	64,127,255	0	64,127,255

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	6	Actual Therms Purchased	100.000%	69.194%	30.806%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12E
For Twelve Months Ended January 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	1,000,699	3,991,284	4,991,983	698,906	2,650,372	3,349,278	301,793	1,340,912	1,642,705
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
		Total Account 903	1,000,699	3,991,284	4,991,983	698,906	2,650,372	3,349,278	301,793	1,340,912	1,642,705

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.404%	33.596%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.751%	34.249%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended January 31, 2013	
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	226,157	204,693	430,850	182,732	135,924	318,656	43,425	68,769	112,194
99	908600	Public Purpose Tariff Rider Expense Offset	7,001,845	0	7,001,845	5,998,074	0	5,998,074	1,003,771	0	1,003,771
99	908610	Limited Income Tax Refund Program	149,101	0	149,101	149,101	0	149,101	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(415,645)	0	(415,645)	(213,602)	0	(213,602)	(202,043)	0	(202,043)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			6,961,458	204,693	7,166,151	6,116,305	135,924	6,252,229	845,153	68,769	913,922

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.404%	33.596%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended January 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.89%	52.89%
2	Cost of Debt		5.715%	5.817%
	Total Cost of Debt		3.023%	3.077%
	Total Weighted Cost		3.023%	3.077%
G-APL	Net Rate Base	316,373,289	208,716,729	107,656,560
	Interest Deduction for FIT Calculation	9,622,099	6,309,507	3,312,592
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-FIT-12E</b>
<b>FEDERAL INCOME TAXES--GAS</b>	
For Twelve Months Ended January 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	316,761,469	219,268,976	97,492,493
G-OPS	Operating & Maintenance Expense	260,400,886	180,597,576	79,803,310
G-OPS	Book Deprec/Amort and Reg Amortizations	16,105,268	10,831,474	5,273,794
G-OTX	Taxes Other than FIT	15,383,359	12,975,462	2,407,897
	Net Operating Income Before FIT	24,871,956	14,864,464	10,007,492
G-INT	Less: Interest Expense	9,622,099	6,309,507	3,312,592
G-SCM	Schedule M Adjustments	(16,068,181)	(10,890,510)	(5,177,671)
	Taxable Net Operating Income	(818,324)	(2,335,553)	1,517,229
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(286,414)	(817,444)	531,030
G-DTE	Deferred FIT	6,652,890	4,479,426	2,173,464
99	411400 Amortized Investment Tax Credit	(41,868)	(25,201)	(16,667)
	Total FIT/Deferred FIT & ITC	6,324,608	3,636,781	2,687,827

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS SCHEDULE M ITEMS</b>	G-SCM-12E
For Twelve Months Ended January 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX/AMTX		Book Depreciation & Amortization	11,153,385	4,849,830	16,003,215	7,309,784	3,419,637	10,729,421	3,843,601	1,430,193	5,273,794
12	997001	Contributions In Aid of Construction	0	237,966	237,966	0	156,465	156,465	0	81,501	81,501
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	1,150,716	1,150,716	0	812,440	812,440	0	338,276	338,276
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(2,910,504)	0	(2,910,504)	(2,584,621)	0	(2,584,621)	(325,883)	0	(325,883)
4	997015	Airplane Lease Payments	0	105,374	105,374	0	74,397	74,397	0	30,977	30,977
12	997016	Redemption Expense Amortization	0	210,596	210,596	0	138,469	138,469	0	72,127	72,127
4	997020	FAS87 Current Pension Accrual	0	(2,554,376)	(2,554,376)	0	(1,803,466)	(1,803,466)	0	(750,910)	(750,910)
99	997029	FAS 106 Post Retirement Benefits	50,931	0	50,931	50,931	0	50,931	0	0	0
99	997031	Decoupling Mechanism	100,688	0	100,688	100,688	0	100,688	0	0	0
12	997032	Interest Rate Swaps	0	(3,421,178)	(3,421,178)	0	(2,249,459)	(2,249,459)	0	(1,171,719)	(1,171,719)
4	997033	DSM Tariff Rider	(231,438)	0	(231,438)	117,514	0	117,514	(348,952)	0	(348,952)
12	997048	AFUDC	0	(144,470)	(144,470)	0	(94,990)	(94,990)	0	(49,480)	(49,480)
11	997049	Tax Depreciation	0	(25,581,543)	(25,581,543)	0	(17,024,773)	(17,024,773)	0	(8,556,770)	(8,556,770)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
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	(415,645)	0	(415,645)	(213,602)	0	(213,602)	(202,043)	0	(202,043)
99	997073	DSIT Amortization - ID	(6,039)	0	(6,039)	0	0	0	(6,039)	0	(6,039)
11	997080	Book Transportation Depreciation	0	1,079,223	1,079,223	0	718,234	718,234	0	360,989	360,989
4	997081	Deferred Compensation	0	123,649	123,649	0	87,300	87,300	0	36,349	36,349
4	997082	Meal Disallowances	0	95,806	95,806	0	67,642	67,642	0	28,164	28,164
4	997083	Paid Time Off	0	26,277	26,277	0	18,552	18,552	0	7,725	7,725
2	997084	Customer Uncollectibles	0	12,571	12,571	0	8,348	8,348	0	4,223	4,223
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>7,741,378</b>	<b>(23,809,559)</b>	<b>(16,068,181)</b>	<b>4,780,694</b>	<b>(15,671,204)</b>	<b>(10,890,510)</b>	<b>2,960,684</b>	<b>(8,138,355)</b>	<b>(5,177,671)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.990%	30.010%
G-ALL	2	Number of Customers	100.000%	66.404%	33.596%
G-ALL	3	Direct Distribution Operating Expense	100.000%	69.054%	30.946%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Therms Purchased	100.000%	69.194%	30.806%
G-ALL	11	Book Depreciation	100.000%	66.551%	33.449%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.751%	34.249%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>		<b>G-DTE-12E</b>
For Twelve Months Ended January 31, 2013		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	5,517,676	3,631,679	1,885,997
99	410100	Deferred Federal Income Tax Exp	1,046,613	810,421	236,192
		<b>SUBTOTAL</b>	<b>6,564,289</b>	<b>4,442,100</b>	<b>2,122,189</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(56,875)	(37,435)	(19,440)
99	411100	Deferred Federal Income Tax Exp	145,476	74,761	70,715
		<b>SUBTOTAL</b>	<b>88,601</b>	<b>37,326</b>	<b>51,275</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>6,652,890</b>	<b>4,479,426</b>	<b>2,173,464</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.819%	34.181%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12E</b>
For Twelve Months Ended January 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>UNDERGROUND STORAGE</b>									
16	408190	R&P Property Tax - Storage	0	27,925	27,925	0	19,545	19,545	0	8,380	8,380
		<b>TOTAL UNDERGROUND STORAGE TAX</b>	<b>0</b>	<b>27,925</b>	<b>27,925</b>	<b>0</b>	<b>19,545</b>	<b>19,545</b>	<b>0</b>	<b>8,380</b>	<b>8,380</b>
		<b>DISTRIBUTION</b>									
99	408110	State Excise Tax	5,519,777	0	5,519,777	5,519,777	0	5,519,777	0	0	0
99	408120	Municipal Occupation & License Tax	6,498,165	0	6,498,165	5,356,615	0	5,356,615	1,141,550	0	1,141,550
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,297,702	0	3,297,702	2,079,525	0	2,079,525	1,218,177	0	1,218,177
99	409100	State Income Tax	39,790	0	39,790	0	0	0	39,790	0	39,790
		<b>TOTAL DISTRIBUTION TAX</b>	<b>15,355,434</b>	<b>0</b>	<b>15,355,434</b>	<b>12,955,917</b>	<b>0</b>	<b>12,955,917</b>	<b>2,399,517</b>	<b>0</b>	<b>2,399,517</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>15,355,434</b>	<b>27,925</b>	<b>15,383,359</b>	<b>12,955,917</b>	<b>19,545</b>	<b>12,975,462</b>	<b>2,399,517</b>	<b>8,380</b>	<b>2,407,897</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
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<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-12E</b>
For Twelve Months Ended January 31, 2013		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,146,018	615,438	1,761,456	964,981	434,518	1,399,499	181,037	180,920	361,957
4	3031XX	Misc Intangible IT Plant (3031XX)	0	9,731,153	9,731,153	0	6,870,486	6,870,486	0	2,860,667	2,860,667
4		TOTAL INTANGIBLE PLANT	1,146,018	10,346,591	11,492,609	964,981	7,305,004	8,269,985	181,037	3,041,587	3,222,624
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,805	466,805	0	326,717	326,717	0	140,088	140,088
1	351XXX	Structures & Improvements	0	1,428,800	1,428,800	0	1,000,017	1,000,017	0	428,783	428,783
1	352XXX	Wells	0	18,367,951	18,367,951	0	12,855,729	12,855,729	0	5,512,222	5,512,222
1	353000	Lines	0	1,044,478	1,044,478	0	731,030	731,030	0	313,448	313,448
1	354000	Compressor Station Equipment	0	11,553,958	11,553,958	0	8,086,615	8,086,615	0	3,467,343	3,467,343
1	355000	Measuring & Regulating Equipment	0	262,117	262,117	0	183,456	183,456	0	78,661	78,661
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	121,154	121,154
1	357000	Other Equipment	0	1,553,206	1,553,206	0	1,087,089	1,087,089	0	466,117	466,117
		TOTAL UNDERGROUND STORAGE PLANT	0	35,081,027	35,081,027	0	24,553,211	24,553,211	0	10,527,816	10,527,816
		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	834,602	21,450	856,052	560,736	14,842	575,578	273,866	6,608	280,474
6	376000	Mains	228,991,716	2,512,521	231,504,237	146,761,921	1,738,514	148,500,435	82,229,795	774,007	83,003,802
6	378000	Measuring & Reg Station Equip-General	5,278,158	57,440	5,335,598	3,185,175	39,745	3,224,920	2,092,983	17,695	2,110,678
6	379000	Measuring & Reg Station Equip-City Gate	6,041,841	0	6,041,841	1,881,820	0	1,881,820	4,160,021	0	4,160,021
6	380000	Services	149,972,927	0	149,972,927	101,313,485	0	101,313,485	48,659,442	0	48,659,442
6	381000	Meters	64,407,455	0	64,407,455	42,842,045	0	42,842,045	21,565,410	0	21,565,410
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	3,016,000	0	3,016,000	2,383,367	0	2,383,367	632,633	0	632,633
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	458,695,945	2,591,411	461,287,356	298,993,990	1,793,101	300,787,091	159,701,955	798,310	160,500,265

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-12E</b>
For Twelve Months Ended January 31, 2013		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>GENERAL PLANT</b>									
4	389XXX	Land & Land Rights	665,824	826,151	1,491,975	574,973	583,287	1,158,260	90,851	242,864	333,715
4	390XXX	Structures & Improvements	4,466,254	13,184,226	17,650,480	3,298,038	9,308,459	12,606,497	1,168,216	3,875,767	5,043,983
4	391XXX	Office Furniture & Equipment	0	8,841,949	8,841,949	0	6,242,681	6,242,681	0	2,599,268	2,599,268
4	392XXX	Transportation Equipment	6,788,265	1,658,629	8,446,894	4,956,840	1,171,042	6,127,882	1,831,425	487,587	2,319,012
4	393000	Stores Equipment	150,416	386,040	536,456	113,291	272,556	385,847	37,125	113,484	150,609
4	394000	Tools, Shop & Garage Equipment	1,677,501	3,124,091	4,801,592	1,238,245	2,205,702	3,443,947	439,256	918,389	1,357,645
4	395000	Laboratory Equipment	76,811	255,767	332,578	57,932	180,579	238,511	18,879	75,188	94,067
4	396XXX	Power Operated Equipment	3,534,405	1,078,351	4,612,756	2,643,727	761,348	3,405,075	890,678	317,003	1,207,681
4	397XXX	Communications Equipment	1,974,925	5,729,055	7,703,980	680,483	4,044,885	4,725,368	1,294,442	1,684,170	2,978,612
4	398000	Miscellaneous Equipment	19	76,789	76,808	8	54,215	54,223	11	22,574	22,585
		<b>TOTAL GENERAL PLANT</b>	<b>19,334,420</b>	<b>35,161,048</b>	<b>54,495,468</b>	<b>13,563,537</b>	<b>24,824,754</b>	<b>38,388,291</b>	<b>5,770,883</b>	<b>10,336,294</b>	<b>16,107,177</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>479,176,383</b>	<b>83,180,077</b>	<b>562,356,460</b>	<b>313,522,508</b>	<b>58,476,070</b>	<b>371,998,578</b>	<b>165,653,875</b>	<b>24,704,007</b>	<b>190,357,882</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(12,506,640)	(12,506,640)	0	(8,753,397)	(8,753,397)	0	(3,753,243)	(3,753,243)
G-ADEP		Distribution Plant	(157,902,291)	(1,448,802)	(159,351,093)	(105,135,265)	(1,002,484)	(106,137,749)	(52,767,026)	(446,318)	(53,213,344)
G-ADEP		General Plant	(4,558,046)	(9,506,850)	(14,064,896)	(2,649,814)	(6,712,121)	(9,361,935)	(1,908,232)	(2,794,729)	(4,702,961)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(162,460,337)</b>	<b>(23,462,292)</b>	<b>(185,922,629)</b>	<b>(107,785,079)</b>	<b>(16,468,002)</b>	<b>(124,253,081)</b>	<b>(54,675,258)</b>	<b>(6,994,290)</b>	<b>(61,669,548)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAAMT		General Plant - 303000	(139,338)	(14,965)	(154,303)	(96,030)	(10,566)	(106,596)	(43,308)	(4,399)	(47,707)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(4,517,654)	(4,517,654)	0	(3,189,599)	(3,189,599)	0	(1,328,055)	(1,328,055)
G-AAAMT		Underground Storage	0	(239,423)	(239,423)	0	(167,572)	(167,572)	0	(71,851)	(71,851)
G-AAAMT		General Plant - 390200, 396200	(4,537)	(31,313)	(35,850)	(3,594)	(22,108)	(25,702)	(943)	(9,205)	(10,148)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(143,875)</b>	<b>(4,803,355)</b>	<b>(4,947,230)</b>	<b>(99,624)</b>	<b>(3,389,845)</b>	<b>(3,489,469)</b>	<b>(44,251)</b>	<b>(1,413,510)</b>	<b>(1,457,761)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(162,604,212)</b>	<b>(28,265,647)</b>	<b>(190,869,859)</b>	<b>(107,884,703)</b>	<b>(19,857,847)</b>	<b>(127,742,550)</b>	<b>(54,719,509)</b>	<b>(8,407,800)</b>	<b>(63,127,309)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>316,572,171</b>	<b>54,914,430</b>	<b>371,486,601</b>	<b>205,637,805</b>	<b>38,618,223</b>	<b>244,256,028</b>	<b>110,934,366</b>	<b>16,296,207</b>	<b>127,230,573</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(62,900,725)	(62,900,725)	0	(41,357,856)	(41,357,856)	0	(21,542,869)	(21,542,869)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,386,525)	(7,386,525)	0	(5,195,885)	(5,195,885)	0	(2,190,640)	(2,190,640)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(59,954)	(59,954)	0	(42,329)	(42,329)	0	(17,625)	(17,625)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,229,318)	(1,229,318)	0	(808,289)	(808,289)	0	(421,029)	(421,029)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(71,576,522)</b>	<b>(71,576,522)</b>	<b>0</b>	<b>(47,404,359)</b>	<b>(47,404,359)</b>	<b>0</b>	<b>(24,172,163)</b>	<b>(24,172,163)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>316,572,171</b>	<b>(16,662,092)</b>	<b>299,910,079</b>	<b>205,637,805</b>	<b>(8,786,136)</b>	<b>196,851,669</b>	<b>110,934,366</b>	<b>(7,875,956)</b>	<b>103,058,410</b>
<b>ALLOCATION RATIOS:</b>											
G-ALL	1	System Contract Demand		100.000%			69.990%			30.010%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.603%			29.397%	
G-ALL	6	Actual Therms Purchased		100.000%			69.194%			30.806%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			65.751%			34.249%	

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended January 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	316,572,171	(16,662,092)	299,910,079	205,637,805	(8,786,136)	196,851,669	110,934,366	(7,875,956)	103,058,410
		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	4,011,172	4,011,172	0	1,719,892	1,719,892
1	164100	Gas Inventory--Jackson Prairie	0	5,178,104	5,178,104	0	3,624,155	3,624,155	0	1,553,949	1,553,949
4	252000	Customer Advances	(77,864)	0	(77,864)	(11,804)	0	(11,804)	(66,060)	0	(66,060)
99	235199	Customer Deposits	(342,406)	0	(342,406)	(342,406)	0	(342,406)	0	0	0
C-WKC		Working Capital	4,583,943	1,390,369	5,974,312	4,583,943	0	4,583,943	0	1,390,369	1,390,369
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	4,163,673	12,299,537	16,463,210	4,229,733	7,635,327	11,865,060	(66,060)	4,664,210	4,598,150
		NET RATE BASE	320,735,844	(4,362,555)	316,373,289	209,867,538	(1,150,809)	208,716,729	110,868,306	(3,211,746)	107,656,560

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended January 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	10,452,515	10,452,515												
Hydro (ED-AN)	8,895,647	8,895,647												
Other (ED-AN)	8,438,476	8,438,476												
<b>Total Electric Production</b>	<b>27,786,638</b>	<b>27,786,638</b>												
<b>Electric Transmission</b>														
ED-AN	10,668,410	10,668,410												
<b>Total Electric Transmission</b>	<b>10,668,410</b>	<b>10,668,410</b>												
<b>Electric Distribution</b>														
ED-ID	11,068,274	11,068,274												
ED-WA	20,911,022	20,911,022												
<b>Total Electric Distribution</b>	<b>31,979,296</b>	<b>31,979,296</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	618,281		618,281			618,281	618,281		432,735	432,735		185,546	185,546	
GD-OR	112,559			112,559										
<b>Total Gas Underground Storage</b>	<b>730,840</b>		<b>618,281</b>	<b>112,559</b>		<b>618,281</b>	<b>618,281</b>		<b>432,735</b>	<b>432,735</b>		<b>185,546</b>	<b>185,546</b>	
<b>Gas Distribution</b>														
6 GD-AN	49,444	49,444				49,444	49,444		34,212	34,212		15,232	15,232	
GD-ID	3,677,903	3,677,903			3,677,903	3,677,903	3,677,903				3,677,903		3,677,903	
GD-WA	7,004,619	7,004,619			7,004,619	7,004,619	7,004,619	7,004,619						
GD-OR	3,796,118			3,796,118										
<b>Total Gas Distribution</b>	<b>14,528,084</b>		<b>10,731,966</b>	<b>3,796,118</b>		<b>10,682,522</b>	<b>49,444</b>	<b>10,731,966</b>	<b>7,004,619</b>	<b>34,212</b>	<b>7,038,831</b>	<b>3,677,903</b>	<b>15,232</b>	<b>3,693,135</b>
<b>General Plant</b>														
ED-AN	2,613,913	2,613,913												
ED-ID	303,630	303,630												
ED-WA	989,775	989,775												
7,4 CD-AA	10,950,936	7,922,564	2,124,591	903,781		2,124,591	2,124,591		1,500,025	1,500,025		624,566	624,566	
9,4 CD-AN	396,179	313,857	82,322			82,322	82,322		58,122	58,122		24,200	24,200	
9 CD-ID	425,481	337,070	88,411		88,411	88,411	88,411				88,411		88,411	
9 CD-WA	149,882	118,738	31,144		31,144	31,144	31,144	31,144						
8,4 GD-AA	167,971	118,117	49,854		118,117	118,117	118,117		83,394	83,394		34,723	34,723	
4 GD-AN	32,167	32,167			32,167	32,167	32,167		22,711	22,711		9,456	9,456	
GD-ID	73,316	73,316			73,316	73,316	73,316				73,316		73,316	
GD-WA	250,786	250,786			250,786	250,786	250,786	250,786						
GD-OR	255,372			255,372										
<b>Total General Plant</b>	<b>16,609,408</b>	<b>12,599,547</b>	<b>2,800,854</b>	<b>1,209,007</b>		<b>443,657</b>	<b>2,357,197</b>	<b>2,800,854</b>	<b>281,930</b>	<b>1,664,252</b>	<b>1,946,182</b>	<b>161,727</b>	<b>692,945</b>	<b>854,672</b>
<b>Total Depreciation Expense</b>	<b>102,302,676</b>	<b>83,033,891</b>	<b>14,151,101</b>	<b>5,117,684</b>		<b>11,126,179</b>	<b>3,024,922</b>	<b>14,151,101</b>	<b>7,286,549</b>	<b>2,131,199</b>	<b>9,417,748</b>	<b>3,839,630</b>	<b>893,723</b>	<b>4,733,353</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
Service -								
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	System Contract Demand	69.990%	30.010%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	70.603%	29.397%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6	Actual Therms Purchased	69.194%	30.806%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12E</b>
For Twelve Months Ended January 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	918,002	918,002											
Misc Intangible Plt (303000)	ED-AN	95,731	95,731											
<b>Total Production/Transmission</b>		<b>1,013,733</b>	<b>1,013,733</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	24,134	24,134											
Misc Intangible Plt (303000)	ED-WA	2,843	2,843											
<b>Total Distribution</b>		<b>26,977</b>	<b>26,977</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	24,729	17,891	4,797	2,041		4,797	4,797		3,387	3,387		1,410	1,410
9,4	CD-AN	9,719	7,699	2,020			2,020	2,020		1,426	1,426		594	594
	GD-ID	3,971		3,971		3,971		3,971				3,971		3,971
	GD-WA	23,235		23,235		23,235		23,235	23,235		23,235			
	GD-OR	7,773			7,773									
<b>Total General Plant - 303000</b>		<b>69,427</b>	<b>25,590</b>	<b>34,023</b>	<b>9,814</b>	<b>27,206</b>	<b>6,817</b>	<b>34,023</b>	<b>23,235</b>	<b>4,813</b>	<b>28,048</b>	<b>3,971</b>	<b>2,004</b>	<b>5,975</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	7,941,907	5,745,652	1,540,810	655,445		1,540,810	1,540,810		1,087,858	1,087,858		452,952	452,952
	ED-AN	209,517	209,517											
	ED-ID	4,141	4,141											
	ED-WA	335,913	335,913											
8,4	GD-AA	383,315		269,547	113,768		269,547	269,547		190,308	190,308		79,239	79,239
4	GD-AN	2,333		2,333			2,333	2,333		1,647	1,647		686	686
	GD-OR	3,732			3,732									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>8,880,858</b>	<b>6,295,223</b>	<b>1,812,690</b>	<b>772,945</b>	<b>1,812,690</b>	<b>1,812,690</b>	<b>1,812,690</b>	<b>1,279,813</b>	<b>1,279,813</b>	<b>1,279,813</b>	<b>3,971</b>	<b>532,877</b>	<b>532,877</b>
<b>Gas Underground Storage</b>														
1	GD-AN	227		227			227	227		159	159		68	68
<b>Total Gas Underground Storage</b>		<b>227</b>		<b>227</b>			<b>227</b>	<b>227</b>		<b>159</b>	<b>159</b>		<b>68</b>	<b>68</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	26,667	19,292	5,174	2,201		5,174	5,174		3,653	3,653		1,521	1,521
4	ED-AN	9,661	9,661											
	GD-OR	4,311			4,311									
<b>Total General Plant- 390200, 396200</b>		<b>40,639</b>	<b>28,953</b>	<b>5,174</b>	<b>6,512</b>	<b>5,174</b>	<b>5,174</b>	<b>5,174</b>	<b>3,653</b>	<b>3,653</b>	<b>3,653</b>	<b>3,971</b>	<b>1,521</b>	<b>1,521</b>
<b>Total Amortization Expense</b>		<b>10,031,861</b>	<b>7,390,476</b>	<b>1,852,114</b>	<b>789,271</b>	<b>27,206</b>	<b>1,824,908</b>	<b>1,852,114</b>	<b>23,235</b>	<b>1,288,438</b>	<b>1,311,673</b>	<b>3,971</b>	<b>536,470</b>	<b>540,441</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
Service -							
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	System Contract Demand	69.990%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	70.603%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			30.010%
							29.397%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended January 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
	Steam (ED-AN)	(278,969,751)	(278,969,751)										
	Hydro (ED-AN)	(116,576,562)	(116,576,562)										
	Other (ED-AN)	(78,099,398)	(78,099,398)										
<b>Total Electric Production</b>	<b>(473,645,711)</b>	<b>(473,645,711)</b>											
<b>Electric Transmission</b>													
	ED-AN	(184,381,112)	(184,381,112)										
<b>Total Electric Transmission</b>	<b>(184,381,112)</b>	<b>(184,381,112)</b>											
<b>Electric Distribution</b>													
	ED-ID	(132,023,402)	(132,023,402)										
	ED-WA	(228,811,022)	(228,811,022)										
<b>Total Electric Distribution</b>	<b>(360,834,424)</b>	<b>(360,834,424)</b>											
<b>Gas Underground Storage</b>													
	1 GD-AN	(12,506,640)		(12,506,640)		(12,506,640)	(12,506,640)		(8,753,397)	(8,753,397)		(3,753,243)	(3,753,243)
	GD-OR	(418,314)		(418,314)									
<b>Total Gas Underground Storage</b>	<b>(12,924,954)</b>		<b>(12,506,640)</b>	<b>(418,314)</b>		<b>(12,506,640)</b>	<b>(12,506,640)</b>		<b>(8,753,397)</b>	<b>(8,753,397)</b>		<b>(3,753,243)</b>	<b>(3,753,243)</b>
<b>Gas Distribution</b>													
	6 GD-AN	(1,448,802)		(1,448,802)		(1,448,802)	(1,448,802)		(1,002,484)	(1,002,484)		(446,318)	(446,318)
	GD-ID	(52,767,026)		(52,767,026)		(52,767,026)	(52,767,026)					(52,767,026)	(52,767,026)
	GD-WA	(105,135,265)		(105,135,265)		(105,135,265)	(105,135,265)		(105,135,265)	(105,135,265)			
	GD-OR	(87,677,690)		(87,677,690)									
<b>Total Gas Distribution</b>	<b>(247,028,783)</b>		<b>(159,351,093)</b>	<b>(87,677,690)</b>		<b>(157,902,291)</b>	<b>(1,448,802)</b>		<b>(105,135,265)</b>	<b>(1,002,484)</b>		<b>(52,767,026)</b>	<b>(446,318)</b>
<b>Total Gas Distribution</b>													<b>(53,213,344)</b>
<b>General Plant</b>													
	ED-AN	(33,681,694)	(33,681,694)										
	ED-ID	(5,419,517)	(5,419,517)										
	ED-WA	(10,671,297)	(10,671,297)										
7,4	CD-AA	(25,607,439)	(18,525,958)	(4,968,099)	(2,113,382)	(4,968,099)	(4,968,099)		(3,507,627)	(3,507,627)		(1,460,472)	(1,460,472)
9,4	CD-AN	(10,808,728)	(8,562,782)	(2,245,946)		(2,245,946)	(2,245,946)		(1,585,705)	(1,585,705)		(660,241)	(660,241)
9	CD-ID	(4,435,253)	(3,513,652)	(921,601)		(921,601)	(921,601)					(921,601)	(921,601)
9	CD-WA	(2,133,338)	(1,690,052)	(443,286)		(443,286)	(443,286)		(443,286)	(443,286)			
8,4	GD-AA	(1,330,802)	(935,820)	(394,982)		(935,820)	(935,820)		(660,717)	(660,717)		(275,103)	(275,103)
4	GD-AN	(1,356,985)	(1,356,985)			(1,356,985)	(1,356,985)		(958,072)	(958,072)		(398,913)	(398,913)
	GD-ID	(986,631)	(986,631)			(986,631)	(986,631)					(986,631)	(986,631)
	GD-WA	(2,206,528)	(2,206,528)			(2,206,528)	(2,206,528)		(2,206,528)	(2,206,528)			
	GD-OR	(3,498,517)		(3,498,517)									
<b>Total General Plant</b>	<b>(102,136,729)</b>	<b>(82,064,952)</b>	<b>(14,064,896)</b>	<b>(6,006,881)</b>		<b>(4,558,046)</b>	<b>(9,506,850)</b>		<b>(2,649,814)</b>	<b>(6,712,121)</b>		<b>(1,908,232)</b>	<b>(2,794,729)</b>
<b>Total General Plant</b>													<b>(4,702,961)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,380,951,713)</b>	<b>(1,100,926,199)</b>	<b>(185,922,629)</b>	<b>(94,102,885)</b>		<b>(162,460,337)</b>	<b>(23,462,292)</b>		<b>(107,785,079)</b>	<b>(16,468,002)</b>		<b>(54,675,258)</b>	<b>(6,994,290)</b>
<b>Total Accumulated Depreciation</b>													<b>(61,669,548)</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	System Contract Demand	69.990%	30.010%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	70.603%	29.397%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6	Actual Therms Purchased	69.194%	30.806%

**RESULTS OF OPERATIONS**  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
For Twelve Months Ended January 31, 2013  
Ending Balance Basis

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	(6,544,287)	(6,544,287)												
Misc Intangible Plt (303000)	ED-AN	(612,249)	(612,249)												
<b>Total Production/Transmission</b>		<b>(7,156,536)</b>	<b>(7,156,536)</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	(74,789)	(74,789)												
Misc Intangible Plt (303000)	ED-WA	(22,580)	(22,580)												
<b>Total Distribution</b>		<b>(97,369)</b>	<b>(97,369)</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	(24,729)	(17,891)	(4,797)	(2,041)		(4,797)	(4,797)		(3,387)	(3,387)		(1,410)	(1,410)	
9,4	CD-AN	(48,934)	(38,766)	(10,168)			(10,168)	(10,168)		(7,179)	(7,179)		(2,989)	(2,989)	
	GD-ID	(43,308)		(43,308)			(43,308)	(43,308)				(43,308)		(43,308)	
	GD-WA	(96,030)		(96,030)			(96,030)	(96,030)	(96,030)		(96,030)				
	GD-OR	(49,338)			(49,338)										
<b>Total General Plant - 303000</b>		<b>(262,339)</b>	<b>(56,657)</b>	<b>(154,303)</b>	<b>(51,379)</b>		<b>(139,338)</b>	<b>(14,965)</b>	<b>(154,303)</b>	<b>(96,030)</b>	<b>(10,566)</b>	<b>(106,596)</b>	<b>(43,308)</b>	<b>(4,399)</b>	<b>(47,707)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	(20,267,179)	(14,662,493)	(3,932,036)	(1,672,650)		(3,932,036)	(3,932,036)		(2,776,135)	(2,776,135)		(1,155,901)	(1,155,901)	
	ED-AN	(417,988)	(417,988)												
	ED-WA	(502,862)	(502,862)												
8,4	GD-AA	(821,948)		(577,994)	(243,954)		(577,994)	(577,994)		(408,081)	(408,081)		(169,913)	(169,913)	
4	GD-AN	(7,624)		(7,624)			(7,624)	(7,624)		(5,383)	(5,383)		(2,241)	(2,241)	
	GD-OR	(754)			(754)										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(22,018,355)</b>	<b>(15,583,343)</b>	<b>(4,517,654)</b>	<b>(1,917,358)</b>		<b>(4,517,654)</b>	<b>(4,517,654)</b>		<b>(3,189,599)</b>	<b>(3,189,599)</b>		<b>(1,328,055)</b>	<b>(1,328,055)</b>	
<b>Gas Underground Storage</b>															
1	GD-AN	(239,423)		(239,423)			(239,423)	(239,423)		(167,572)	(167,572)		(71,851)	(71,851)	
<b>Total Gas Underground Storage</b>		<b>(239,423)</b>		<b>(239,423)</b>			<b>(239,423)</b>	<b>(239,423)</b>		<b>(167,572)</b>	<b>(167,572)</b>		<b>(71,851)</b>	<b>(71,851)</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	(161,399)	(116,766)	(31,313)	(13,320)		(31,313)	(31,313)		(22,108)	(22,108)		(9,205)	(9,205)	
9	CD-ID	(4,538)	(3,595)	(943)			(943)	(943)				(943)		(943)	
9	CD-WA	(8,332)	(6,601)	(1,731)			(1,731)	(1,731)	(1,731)		(1,731)				
4	ED-AN	(45,349)	(45,349)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)		(1,863)				
	GD-OR	(49,509)			(49,509)										
<b>Total General Plant - 390200, 396200</b>		<b>(381,668)</b>	<b>(282,989)</b>	<b>(35,850)</b>	<b>(62,829)</b>		<b>(4,537)</b>	<b>(31,313)</b>	<b>(35,850)</b>	<b>(3,594)</b>	<b>(22,108)</b>	<b>(25,702)</b>	<b>(943)</b>	<b>(9,205)</b>	<b>(10,148)</b>
<b>Total Accumulated Amortization</b>		<b>(30,155,690)</b>	<b>(23,176,894)</b>	<b>(4,947,230)</b>	<b>(2,031,566)</b>		<b>(143,875)</b>	<b>(4,803,355)</b>	<b>(4,947,230)</b>	<b>(99,624)</b>	<b>(3,389,845)</b>	<b>(3,489,469)</b>	<b>(44,251)</b>	<b>(1,413,510)</b>	<b>(1,457,761)</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1 System Contract Demand	69.990%	30.010%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	70.603%	29.397%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* GAS NORTH \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	0	325,095	325,095
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,479,352</b>	<b>372,902</b>	<b>708,653</b>	<b>3,108,652</b>	<b>4,190,207</b>	<b>574,973</b>	<b>90,851</b>	<b>826,151</b>	<b>1,491,975</b>	<b>472,075</b>	<b>325,095</b>	<b>797,170</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,229,955	487,763	2,094,666	3,647,526	6,229,955	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	3,423,319	0	0	0	0	0	0	0	0	3,423,319	0	3,423,319
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	61,895,483	0	0	44,778,906	44,778,906	0	0	12,008,343	12,008,343	0	5,108,234	5,108,234
9		CD-WA / ID / AN	17,985,570	5,311,355	4,453,881	4,483,112	14,248,348	1,393,123	1,168,216	1,175,883	3,737,222	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>91,439,242</b>	<b>5,799,118</b>	<b>6,548,547</b>	<b>52,909,544</b>	<b>65,257,209</b>	<b>3,298,038</b>	<b>1,168,216</b>	<b>13,184,226</b>	<b>17,650,480</b>	<b>3,423,319</b>	<b>5,108,234</b>	<b>8,531,553</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	7,696,553	2,255,120	14,649	5,426,784	7,696,553	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	470,176	0	0	0	0	0	0	330,628	330,628	0	139,548	139,548
7		CD-AA	43,764,664	0	0	31,661,984	31,661,984	0	0	8,490,782	8,490,782	0	3,611,898	3,611,898
9		CD-WA / ID / AN	66,842	0	0	52,953	52,953	0	0	13,889	13,889	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>52,004,885</b>	<b>2,255,120</b>	<b>14,649</b>	<b>37,141,721</b>	<b>39,411,490</b>	<b>0</b>	<b>0</b>	<b>8,841,949</b>	<b>8,841,949</b>	<b>0</b>	<b>3,751,446</b>	<b>3,751,446</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,612,225	7,981,007	3,043,176	6,588,042	17,612,225	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,474,405	0	0	0	0	4,593,263	1,658,272	1,222,870	7,474,405	0	0	0
99		GD-OR / AS	2,382,607	0	0	0	0	0	0	0	0	2,382,607	0	2,382,607
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	383,287	383,287	0	0	102,786	102,786	0	43,724	43,724
9		CD-WA / ID / AN	4,185,487	1,386,154	660,153	1,269,477	3,315,784	363,577	173,153	332,973	869,703	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>32,184,521</b>	<b>9,367,161</b>	<b>3,703,329</b>	<b>8,240,806</b>	<b>21,311,296</b>	<b>4,956,840</b>	<b>1,831,425</b>	<b>1,658,629</b>	<b>8,446,894</b>	<b>2,382,607</b>	<b>43,724</b>	<b>2,426,331</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,176,162	110,638	141,541	1,471,799	1,723,978	29,019	37,125	386,040	452,184	0	0	0
		TOTAL ACCOUNT	2,712,989	121,377	156,286	1,841,644	2,119,307	113,290	37,125	386,040	536,455	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,185,940	1,109,316	354,603	1,722,021	3,185,940	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,077,218	0	0	0	0	1,226,468	432,674	418,076	2,077,218	0	0	0
99		GD-OR / AS	899,517	0	0	0	0	0	0	0	0	899,517	0	899,517
8		GD-AA	1,330,621	0	0	0	0	0	0	935,693	935,693	0	394,928	394,928
7		CD-AA	8,815,634	0	0	6,377,759	6,377,759	0	0	1,710,321	1,710,321	0	727,554	727,554
9		CD-WA / ID / AN	377,109	44,900	25,093	228,756	298,749	11,777	6,582	60,001	78,360	0	0	0
		TOTAL ACCOUNT	16,686,039	1,154,216	379,696	8,328,536	9,862,448	1,238,245	439,256	3,124,091	4,801,592	899,517	1,122,482	2,021,999
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	920,024	164,888	81,624	673,512	920,024	0	0	0	0	0	0	0
99		GD-WA / ID / AN	171,605	0	0	0	0	55,845	18,213	97,547	171,605	0	0	0
99		GD-OR / AS	152,474	0	0	0	0	0	0	0	0	152,474	0	152,474
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	0	24,502	24,502
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	29,353
9		CD-WA / ID / AN	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	0	0	0
		TOTAL ACCOUNT	1,845,549	172,844	84,164	1,049,636	1,306,644	57,932	18,879	255,765	332,576	152,474	53,855	206,329

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

***** ELECTRIC *****										***** GAS NORTH *****			***** OREGON GAS *****		
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	36,061,414	16,494,385	10,291,439	9,275,590	36,061,414	0	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	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	554,037	0	0	400,823	400,823	0	0	107,489	107,489	0	45,725	45,725	
9		CD-WA / ID / AN	1,535,912	271,088	410,518	535,159	1,216,765	71,104	107,675	140,368	319,147	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>42,381,316</b>	<b>16,765,473</b>	<b>10,701,957</b>	<b>10,211,572</b>	<b>37,679,002</b>	<b>2,643,727</b>	<b>890,677</b>	<b>1,078,351</b>	<b>4,612,755</b>	<b>43,834</b>	<b>45,725</b>	<b>89,559</b>	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	48,504,543	9,604,254	2,837,275	36,063,014	48,504,543	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,036,235	0	0	0	0	584,014	452,221	0	1,036,235	0	0	0	
99		GD-OR / AS	978,587	0	0	0	0	0	0	0	0	978,587	0	978,587	
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702	
7		CD-AA	17,316,720	0	0	12,527,954	12,527,954	0	0	3,359,617	3,359,617	0	1,429,149	1,429,149	
9		CD-WA / ID / AN	12,560,267	367,789	3,211,011	6,371,569	9,950,369	96,468	842,221	1,671,209	2,609,898	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>81,389,284</b>	<b>9,972,043</b>	<b>6,048,286</b>	<b>54,962,537</b>	<b>70,982,866</b>	<b>680,482</b>	<b>1,294,442</b>	<b>5,729,056</b>	<b>7,703,980</b>	<b>978,587</b>	<b>1,723,851</b>	<b>2,702,438</b>	
	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	282,441	282,441	0	0	75,742	75,742	0	32,220	32,220	
9		CD-WA / ID / AN	5,129	31	41	3,991	4,063	8	11	1,047	1,066	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>428,410</b>	<b>31</b>	<b>2,340</b>	<b>314,644</b>	<b>317,015</b>	<b>8</b>	<b>11</b>	<b>76,789</b>	<b>76,808</b>	<b>2,367</b>	<b>32,220</b>	<b>34,587</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>327,551,587</b>	<b>45,980,285</b>	<b>28,347,907</b>	<b>178,109,292</b>	<b>252,437,484</b>	<b>13,563,535</b>	<b>5,770,882</b>	<b>35,161,047</b>	<b>54,495,464</b>	<b>8,412,007</b>	<b>12,206,632</b>	<b>20,618,639</b>	

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended January 31, 2013	
Ending Balance 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	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,101,673	153,179	0	1,948,494	2,101,673	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	2,964,357	0	0	2,144,594	2,144,594	0	0	575,115	575,115	0	244,648	244,648
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	0
		TOTAL ACCOUNT	6,816,232	153,179	0	4,246,823	4,400,002	964,981	181,037	615,438	1,761,456	410,126	244,648	654,774
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,835,876	2,079,043	23,524	733,309	2,835,876	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	0	645,956	645,956
7		CD-AA	39,419,524	0	0	28,518,449	28,518,449	0	0	7,647,782	7,647,782	0	3,253,293	3,253,293
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	44,431,801	2,079,043	23,524	29,251,758	31,354,325	0	0	9,178,227	9,178,227	0	3,899,249	3,899,249
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	63,290	0	0	63,290	63,290	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	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	2,790,574	0	0	2,018,869	2,018,869	0	0	541,399	541,399	0	230,306	230,306
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,866,621	0	0	2,082,159	2,082,159	0	0	552,925	552,925	1,231	230,306	231,537
		TOTAL	54,114,654	2,232,222	23,524	35,580,740	37,836,486	964,981	181,037	10,346,590	11,492,608	411,357	4,374,203	4,785,560

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12E</b>
For Twelve Months Ended January 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(36,030,810)	(26,066,850)	(6,990,337)	(2,973,623)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,906,672)	(1,510,485)	(396,187)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		<b>Total</b>	<b>(38,246,508)</b>	<b>(27,800,903)</b>	<b>(7,446,478)</b>	<b>(2,999,127)</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
COMMON WORKING CAPITAL  
For Twelve Months Ended January 31, 2013  
Ending Balance Basis

Report ID:  
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		720,252	720,252		720,252	720,252		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		669,982	669,982		669,982	669,982		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,195,546	6,195,546		5,000,883	5,000,883		1,194,663	1,194,663
1	154300	PLANT MATERIALS & OPER SUP-CS2		268,165	268,165		216,456	216,456		51,709	51,709
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		738,065	738,065		595,747	595,747		142,318	142,318
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		8,626	8,626		6,963	6,963		1,663	1,663
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		83	83		67	67		16	16
99	163998	COMMON WORKING CAPITAL	30,439,186		30,439,186	25,855,243		25,855,243		4,583,943	4,583,943
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	0		0	0		0		0	0
<b>TOTAL</b>			<b>30,439,186</b>	<b>8,600,719</b>	<b>39,039,905</b>	<b>25,855,243</b>	<b>7,210,350</b>	<b>33,065,593</b>		<b>4,583,943</b>	<b>1,390,369</b>

ALLOCATION RATIOS: