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REPORT NAME: Double-click and enter report name here, tab to next field

COMPANY NAME: Avista Corporation

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes

If yes, please submit only the cover letter electronically. Submit confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.

If known, please select designation: RE (Electric) RG (Gas) RW (Water) RO (Other)

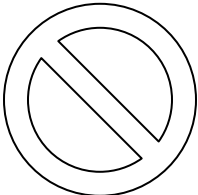
Report is required by: OAR Enter rule number
Statute Enter statute number
Order Order 99-272 / Order 99-284
Other Enter reason

Is this report associated with a specific docket/case? No Yes

If yes, enter docket number: UM 903/AR 357

List applicable Key Words for this report to facilitate electronic search:
Oregon Spring Earnings

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- Annual Fee Statement form and payment remittance or
- OUS or RSPF Surcharge form or surcharge remittance or
- Any other Telecommunications Reporting or
- Any daily safety or safety incident reports or
- Accident reports required by ORS 654.715

Please file the above reports according to their individual instructions.



Avista Corp.
1411 East Mission P.O. Box 3727
Spokane, Washington 99220-0500
Telephone 509-489-0500
Toll Free 800-727-9170

April 16, 2013

Public Utilities Commission of Oregon
550 Capital St N.E. Suite 215
Salem, Oregon 97308-2148

RE: Avista Corp, Oregon Division Results of Operations

Attn: Filing Center

This report is for the twelve months ended December 31, 2012, along with accompanying workpapers, for the Oregon division of Avista Corp. The following is a summary of the results:

	Per UM-903	Annual Report After All Type I	Annual Report After Type II
Rate of Return	7.56%	7.49%	7.31%
Implied Return on Equity	9.17%	9.03%	8.68%

If you have any questions concerning this information, please call me at (509) 495-8601.

Sincerely,

Manager, Revenue Requirements
liz.andrews@avistacorp.com

Enclosures

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2012

	Per Results Reports	Earnings Test Adjustments (fr/ Table II)	Earnings Test Results UM-903	Weather Normalization Sales/Purch	Total Type I Results	Total Type II Adjustments (fr/ Table III)	Earnings Test Incl. Type II Adj.	
	A	B	C	D	E	F	G	
OPERATING REVENUES								
1	Total General Business	\$95,273,983	0	\$95,273,983	(\$556,001)	\$94,717,982	0	\$94,717,982
2	Transportation	2,888,131	0	2,888,131	0	2,888,131	0	2,888,131
3	Other	67,391,445	0	67,391,445	0	67,391,445	(6,721,123)	60,670,322
4	Total Operating Revenues	165,553,559	0	165,553,559	(556,001)	164,997,558	(6,721,123)	158,276,435
OPERATING EXPENSES								
5	Gas Purchased	120,059,655	0	120,059,655	(381,935)	119,677,720	(6,289,330)	113,388,390
6	Operations & Maintenance	12,487,894	42,715	12,530,609	(2,718)	12,527,891	0	12,527,891
7	Administrative & General	7,677,066	(468,184)	7,208,882	(1,808)	7,207,074	0	7,207,074
8	Taxes Other Than Income	5,921,219	0	5,921,219	(11,422)	5,909,797	0	5,909,797
9	Depreciation & Amortization	5,021,713	(1,858)	5,019,855	0	5,019,855	0	5,019,855
10	Total Operating Expenses	151,167,547	(427,327)	150,740,220	(397,883)	150,342,337	(6,289,330)	144,053,007
11	OPERATING INCOME BEFORE INCOME TAX	14,386,012	427,327 0	14,813,339	(158,118)	14,655,221	(431,793)	14,223,428
INCOME TAXES								
12	Current Federal Income Taxes	71,999	196,352	268,351	(51,135)	217,216	(139,642)	77,574
13	Deferred Federal Income Taxes	3,817,411	(15,362)	3,802,049	0	3,802,049	0	3,802,049
14	State Income Taxes	0	46,144	46,144	(12,017)	34,127	(32,816)	1,311
15	Total Income Taxes	3,889,410	227,134	4,116,544	(63,152)	4,053,392	(172,458)	3,880,934
16	NET OPERATING INCOME	\$10,496,602	\$200,193	\$10,696,795	(\$94,966)	\$10,601,829	(\$259,335)	\$10,342,494
AVERAGE RATE BASE								
17	Utility Plant in Service	\$269,913,252	(16,254)	\$269,896,998	\$0	\$269,896,998	0	\$269,896,998
18	Less: Accumulated Depreciation & Amortization	(94,565,522)	0	(94,565,522)	0	(94,565,522)	0	(94,565,522)
19	Net Utility Plant	175,347,730	(16,254)	175,331,476	0	175,331,476	0	175,331,476
20	Accumulated Deferred Income Taxes	(36,866,536)	0	(36,866,536)	0	(36,866,536)	0	(36,866,536)
21	Inventory and Other	3,083,577	0	3,083,577	0	3,083,577	0	3,083,577
22	TOTAL AVERAGE RATE BASE	\$141,564,771	(\$16,254)	\$141,548,517	\$0	\$141,548,517	\$0	\$141,548,517
23	RATE OF RETURN	7.41%		7.56%		7.49%		7.31%
24	IMPLIED RETURN ON EQUITY	8.87%		9.17%		9.03%		8.68%
UM-903 Earnings Test Calculation								
25	EARNINGS THRESHOLD - Return on Equity					10.94% ⁽¹⁾		
26	EQUITY EARNINGS AT THRESHOLD RATE			\$7,782,347				
27	EQUITY EARNINGS ACTUAL			\$6,523,228				
28	100% OF NOI EXCEEDING THRESHOLD			(\$1,259,119)				
29	100% OF REVENUE EXCEEDING THRESHOLD			(\$2,158,343)				
30								
32	33% REVENUE ADJ DUE TO SPRING REVIEW () = Under Threshold			(\$712,253)				
33								
34	Conversion factor			0.583373				
AVISTA COST OF CAPITAL								
		Capital Structure (2)	Cost (3)	Weighted Cost				
	Long-Term Debt and Preferred Securities	49.74%	5.94%	2.95%				
	Common Equity	50.26%	10.08%	5.07%				
	Total	100.00%		8.02%				

Type I: Adjustments for uncollectible estimate, debt synchronization, salaries, incentives, dues, prior period true-ups

Type II: Adjustment for Gas Cost Incentive

(1) Earnings Threshold: calculated as the sum of 10.10% authorized ROE, plus 100 basis points (per Order 12-276), less .16% for change in the risk free rate for the 12-month calendar year.

(2) Five-quarter Average Actual Capital Structure.

(3) Five-quarter Actual Average Cost.

OR NATURAL GAS RESULTS OF OPERATIONS

12 ME-12/12	
OR	

SUMMARY

NOI	10,496,602
Rate Base	141,564,771
Rate of Return	7.415%

FOUR FACTOR ALLOCATOR

Number of Customers	96,186	585,007	681,193
Direct Labor	4,433,780	59,781,512	64,215,292
Direct O&M Expense	5,863,410	120,679,234	126,542,644
Direct Net Plant	163,194,571	2,306,162,957	2,469,357,528

Ratio to Jurisdictional Total

Number of Customers	14.120%	14.120%
Direct Operating Payroll	6.905%	6.905%
Direct Op/Maint Expense	4.634%	4.634%
Direct Net Plant	6.609%	6.609%

Four Factor Allocation

8.067%	8.067%
--------	--------

RESULTS OF OPERATIONS

	ROO	Dec-12
	Account Number	Oregon
REVENUES		
Sales to Ultimate Customers	480-484	95,273,983
Transportation	489300	2,888,131
Other Revenues (excl. Transportation)	483,488,493,495	67,391,445
TOTAL REVENUES		165,553,559
PRODUCTION EXPENSES		
Production O&M		0
Gas Purchases (incl Other Gas Exp)	804	120,059,655
Depreciation		0
Other Taxes		0
Total Production		120,059,655
UNDERGROUND STORAGE EXPENSES		
Supervision & Engineering		0
Other Expenses	824	57,988
Other Equipment	837	48,707
TOTAL UNDERGROUND STORAGE OP. EXP		106,695 (b)
Depreciation Expense		112,506 (a)
Other Taxes		6,660
TOTAL UNDERGROUND STORAGE EXP.		225,861
TRANSMISSION EXPENSES		
Transmission O&M		0
Depreciation		0
Other Taxes		0
Total Transmission		0
DISTRIBUTION EXPENSES		
Distribution O&M	885-894	6,652,454 (b)
Depreciation	403X50	3,788,583 (a)
State Income Taxes (from Other Taxes)		0
Other Taxes	OTX	5,914,559
Total Distribution		16,355,596
CUSTOMER ACCOUNTS	901-905	3,324,863 (b)
CUSTOMER SERVICE & INFO	908-910	2,399,295 (b)
SALES	911-916	4,587 (b)
ADMIN & GENERAL		
Salaries	920	3,351,853
Offices Supplies	921	502,877
A&G Transferred	922	165
Outside Services	923	1,287,413
Property Insurance	924	127,024
Injuries and Damages	925	343,090
Employee Pensions and Benefits	926	85,262
Regulatory Commission	928	758,820
Misc. General	930	383,823
Rents	931	92,232
Maint. of General Plant	935	744,507
Subtotal		7,677,066
Depreciation & Amortization	403X60,403X70	1,184,275 (a)
Amort of Intangible Plant	404	745,002 (a)
Other Taxes		0
Total Admin & General		9,606,343
OTHER EXPENSES - Senate Bill 408	407330-407431	-686,112 (a)
OTHER EXPENSES - Reg Credit Roseburg/Medford Defe	407421	-122,541 (a)
TOTAL EXPENSES		151,167,547
NOI BEFORE FIT		14,386,012

FIT-Current		71,999
DFIT		<u>3,817,411</u>
Total FIT		<u>3,889,410</u>
effective rate		27.04%
NET OPERATING INCOME		<u>10,496,602</u>

O.K.

GAS UTILITY PLANT		
INTANGIBLE PLANT	303 - C-IPL	4,261,063
UNDERGROUND STORAGE PLANT	350-357	5,773,350
PRODUCTION PLANT	301-311	7,628
TRANSMISSION PLANT		0
DISTRIBUTION PLANT	374-387	240,252,145
GENERAL PLANT	389-398	<u>19,619,066</u>
GROSS PLANT		<u>269,913,252</u>
ACCUMULATED DEPRECIATION	108	-92,658,497
ACCUMULATED AMORTIZATION	2111	<u>-1,907,025</u>
		<u>-94,565,522</u>
NET UTILITY PLANT		<u>175,347,730</u>

RATE BASE ADJ.		
ACCUM. DFIT	OR-PLT-12A	<u>-36,866,536</u>
OTHER	OR-APL-12A	<u>3,083,577</u>
Total Adj.		-33,782,959
NET RATE BASE		<u>141,564,771</u>

O.K.

Reconciliation:		
Depreciation and Amortization: (a)		<u>5,021,713</u>
Operations and Maintenance: (b)		<u>12,487,894</u>

O.K.

O.K.

AVISTA UTILITIES
Oregon
Type I Adjustments
Twelve Months Ending December 31, 2012

	Uncollectible Expense Adj.	Salaries & Wages Adj.	Incentive Pay Adj.	Memberships & Dues Adj.	Misc. and SB 408	Restate Debt Interest	Total Type I Adjustments
	(1a)	(1b)	(1c)	(1d)	(1e)	(1f)	
OPERATING REVENUES							
1	Total General Business						\$0
2	Transportation						0
3	Other						0
4	Total Operating Revenues	0	0	0	0	0	0
OPERATING EXPENSES							
5	Gas Purchased						0
6	Operations & Maintenance	(87,420)	(11,018)		141,153		42,715
7	Administrative & General		(15,502)	(413,471)	(39,211)		(468,184)
8	Taxes Other Than Income						0
9	Depreciation & Amortization				(1,858)		(1,858)
10	Total Operating Expenses	(87,420)	(26,520)	(413,471)	(39,211)	139,295	(427,327)
11	OPERATING INCOME BEFORE INCOME TAX	87,420	26,520	413,471	39,211	(139,295)	427,327
INCOME TAXES							
			0				
12	Current Federal Income Taxes	28,272	8,576	133,716	12,681	(45,649)	58,756
13	Deferred Federal Income Taxes	0	0	0	0	(15,362)	(15,362)
14	State Income Taxes	6,644	2,016	31,424	2,980	(10,728)	13,808
15	Total Income Taxes	34,916	10,592	165,140	15,661	(71,739)	72,564
16	NET OPERATING INCOME	\$52,504	\$15,928	\$248,331	\$23,550	(\$67,556)	(\$72,564)
AVERAGE RATE BASE							
17	Utility Plant in Service		\$ (16,254)				(16,254)
18	Less: Accumulated Depreciation & Amortization						0
19	Net Utility Plant	0	(16,254)	0	0	0	(16,254)
20	Accumulated Deferred Income Taxes						0
21	Inventory and Other						0
22	TOTAL AVERAGE RATE BASE	0	(16,254)	0	0	0	(16,254)

TABLE III

AVISTA UTILITIES
Oregon
Type II Adjustments
Twelve Months Ending December 31, 2012

	Gas Cost Adjustment	Total Type II Adjustments
	(2a)	
OPERATING REVENUES		
1 Total General Business		\$0
2 Transportation		0
3 Other	(6,721,123)	(6,721,123)
4 Total Operating Revenues	<u>(6,721,123)</u>	<u>(6,721,123)</u>
OPERATING EXPENSES		
5 Gas Purchased	(6,289,330)	(6,289,330)
6 Operations & Maintenance		0
7 Administrative & General		0
8 Taxes Other Than Income		0
9 Depreciation & Amortization		0
10 Total Operating Expenses	<u>(6,289,330)</u>	<u>(6,289,330)</u>
11 OPERATING INCOME BEFORE INCOME TAX	(431,793)	(431,793)
INCOME TAXES		
12 Current Federal Income Taxes	(139,642)	(139,642)
13 Deferred Federal Income Taxes	0	0
14 State Income Taxes	(32,816)	(32,816)
15 Total Income Taxes	<u>(172,458)</u>	<u>(172,458)</u>
16 NET OPERATING INCOME	<u>(\$259,335)</u>	<u>(\$259,335)</u>
AVERAGE RATE BASE		
17 Utility Plant in Service		\$0
18 Less: Accumulated Depreciation & Amortization		0
19 Net Utility Plant	<u>0</u>	<u>0</u>
20 Accumulated Deferred Income Taxes		0
21 Inventory and Other		0
22 TOTAL AVERAGE RATE BASE	<u>0</u>	<u>\$0</u>

**Avista Utilities
Oregon Jurisdiction**

**Oregon Gas Adjustment Descriptions
Twelve Months Ended December 31, 2012**

(R) Per Results Report - Table I, column (A)

Results of Operations Report amounts are for the twelve months ended December 31, 2012. Dollar figures agree to the Company's financial general ledger records in total.

(1a) Uncollectible Expense - Table II

This adjustment revises the accrued expense to a three-year average (ending with the test year) of the actual net write-offs.

(1b) Salaries & Wages - Table II

Wages & Salaries are treated in a manner consistent with that approved by the Commission in Order No. 03-570, September 25, 2003 and in Order No. 08-185, March 31, 2008. As recommended by Staff in the review of adjusted Results of Operations for 12/31/1994, Staff's approach recommended an adjustment for 1/2 the difference between actual payroll and the annual percent based on the Consumer Price Index. The Union portion of this adjustment annualizes the effect on union labor expense of the union wage adjustments implemented in March of each year. The union adjustment was combined with the Salaries & Wages adjustment for the 2012 reporting year.

(1c) Incentive Pay - Table II

Incentives are treated in a manner consistent with that approved by the Commission in Orders No. 09-422, October 26, 2009 and No.11-080, March 10, 2011. These incentives are tied to specific performance goals – (cost control, reliability and customer satisfaction), excludes officers at 100% and excludes 50% of non-officer incentives paid.

(1d) Memberships & Dues - Table II

Memberships & Dues are treated in a manner consistent with that approved by the Commission in Order No. 03-570, September 25, 2003 and in Order No. 08-185, March 31, 2008. As recommended by Staff in the review of adjusted Results of Operations for 12/31/1994 dues expenses are classified and specific percentages allowed for each category.

(1e) Miscellaneous and SB 408 True-ups - Table II

This adjusts for the impact of atmospheric testing done on a three year rotation and is in a manner consistent with that approved by the Commission in Order No. 09-422, October 26, 2009 and Order No. 11-080, March 10, 2011. Finally, this excludes prior period SB 408 true-ups included in 2012.

(1f) Restate Debt Interest - Table II

This adjustment reflects the federal income tax effect of the restated level of interest expense for the test period. Interest expense is determined using a weighted cost of debt determined using a five quarter average capital structure ratio and long-term debt costs at December 31, 2012.

(W) Weather Normalized Sales - Table I, column (D)

This adjustment normalizes weather sensitive gas therm sales by eliminating the effect of temperature deviations above or below historical normals. This adjustment restates revenue and gas cost to reflect the change in therm sales if weather had been normal based upon energy rates and the authorized weighted average cost of gas in effect during the year. The adjustment reflects a winter season consisting of October through June and historical normals computed on a twenty-five year rolling average per the settlement in Docket No. UG-181 (Order No. 08-185).

(2a) Gas Cost Adjustment - Table III

This adjustment eliminates the non-deferred Purchased Gas Costs pursuant to Order No. 06-610 approved by the PUC of Oregon October 30, 2006. (The deferred/non-deferred amount is determined net of Sales for Resale.)

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2012
Results of Operations

	Rate	Adjustments
OPERATING REVENUES		
1	Total General Business	\$95,273,983
2	Transportation	2,888,131
3	Other	67,391,445
4	Total Operating Revenues	<u>165,553,559</u>
OPERATING EXPENSES		
5	Gas Purchased	120,059,655
6	Operations & Maintenance	12,487,894
	Uncollectible expense adjustment	
7	Administrative & General	7,677,066
	Commission fees adjustment	
	Energy Resource Supplier Assessment adj	
8	Taxes Other Than Income	5,921,219
	Franchise Fee	
9	Depreciation & Amortization	5,021,713
10	Total Operating Expenses	<u>151,167,547</u>
11	OPERATING INCOME BEFORE INCOME TAX	14,386,012
INCOME TAXES		
		0
12	Current Federal Income Taxes	71,999
13	Deferred Federal Income Taxes	3,817,411
14	State Income Taxes	0
15	Total Income Taxes	<u>3,889,410</u>
16	NET OPERATING INCOME	<u>\$10,496,602</u>
AVERAGE RATE BASE		
17	Utility Plant in Service	\$269,913,252
18	Less: Accumulated Depreciation & Amortization	<u>(94,565,522)</u>
19	Net Utility Plant	<u>175,347,730</u>
20	Accumulated Deferred Income Taxes	(36,866,536)
21	Inventory and Other	<u>3,083,577</u>
22	TOTAL AVERAGE RATE BASE	<u>\$141,564,771</u>

OR NATURAL GAS RESULTS OF OPERATIONS

12 ME-12/12	
OR	

SUMMARY

NOI	10,496,602
Rate Base	141,564,771
Rate of Return	7.415%

FOUR FACTOR ALLOCATOR

Number of Customers	96,186	585,007	681,193
Direct Labor	4,433,780	59,781,512	64,215,292
Direct O&M Expense	5,863,410	120,679,234	126,542,644
Direct Net Plant	163,194,571	2,306,162,957	2,469,357,528

Ratio to Jurisdictional Total

Number of Customers	14.120%	14.120%
Direct Operating Payroll	6.905%	6.905%
Direct Op/Maint Expense	4.634%	4.634%
Direct Net Plant	6.609%	6.609%

Four Factor Allocation

8.067%	8.067%
--------	--------

RESULTS OF OPERATIONS

	ROO Account Number	Dec-12 Oregon
REVENUES		
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Transportation	489300	2,888,131
Other Revenues (excl. Transportation)	483,488,493,495	67,391,445
TOTAL REVENUES		165,553,559
PRODUCTION EXPENSES		
Production O&M		0
Gas Purchases (incl Other Gas Exp)	804	120,059,655
Depreciation		0
Other Taxes		0
Total Production		120,059,655
UNDERGROUND STORAGE EXPENSES		
Supervision & Engineering		0
Other Expenses	824	57,988
Other Equipment	837	48,707
TOTAL UNDERGROUND STORAGE OP. EXP		106,695 (b)
Depreciation Expense		112,506 (a)
Other Taxes		6,660
TOTAL UNDERGROUND STORAGE EXP.		225,861
TRANSMISSION EXPENSES		
Transmission O&M		0
Depreciation		0
Other Taxes		0
Total Transmission		0
DISTRIBUTION EXPENSES		
Distribution O&M	885-894	6,652,454 (b)
Depreciation	403X50	3,788,583 (a)
State Income Taxes (from Other Taxes)		0
Other Taxes	OTX	5,914,559
Total Distribution		16,355,596
CUSTOMER ACCOUNTS	901-905	3,324,863 (b)
CUSTOMER SERVICE & INFO	908-910	2,399,295 (b)
SALES	911-916	4,587 (b)
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Offices Supplies	921	502,877
A&G Transferred	922	165
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Property Insurance	924	127,024
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Regulatory Commission	928	758,820	
Misc. General	930	383,823	
Rents	931	92,232	
Maint. of General Plant	935	744,507	
Subtotal		<u>7,677,066</u>	
Depreciation & Amortization	403X60,403X70	1,184,275	(a)
Amort of Intangible Plant	404	745,002	(a)
Other Taxes		0	
Total Admin & General		<u>9,606,343</u>	
OTHER EXPENSES - Senate Bill 408	407330-407431	-686,112	(a)
OTHER EXPENSES - Reg Credit Roseburg/Medford Defe	407421	-122,541	(a)
TOTAL EXPENSES		<u>151,167,547</u>	
NOI BEFORE FIT		<u>14,386,012</u>	
FIT-Current		71,999	
DFIT		3,817,411	
Total FIT		<u>3,889,410</u>	
effective rate		27.04%	
NET OPERATING INCOME		<u>10,496,602</u>	
GAS UTILITY PLANT			
INTANGIBLE PLANT	303 - C-IPL	4,261,063	
UNDERGROUND STORAGE PLANT	350-357	5,773,350	
PRODUCTION PLANT	301-311	7,628	
TRANSMISSION PLANT		0	
DISTRIBUTION PLANT	374-387	240,252,145	
GENERAL PLANT	389-398	19,619,066	
GROSS PLANT		<u>269,913,252</u>	
ACCUMULATED DEPRECIATION	108	-92,658,497	
ACCUMULATED AMORTIZATION	2111	-1,907,025	
		<u>-94,565,522</u>	
NET UTILITY PLANT		<u>175,347,730</u>	
RATE BASE ADJ.			
ACCUM. DFIT	OR-PLT-12A	-36,866,536	
OTHER	OR-APL-12A	3,083,577	
Total Adj.		-33,782,959	
NET RATE BASE		<u>141,564,771</u>	
Reconciliation:			
Depreciation and Amortization: (a)		<u>5,021,713</u>	O.K.
Operations and Maintenance: (b)		<u>12,487,894</u>	O.K.

O.K.

O.K.

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS RATE OF RETURN		OR-ROR-12A
For Twelve Months Ended December 31, 2012		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Oregon
OR-OPS		Gas Net Operating Income (Loss)	10,496,602
OR-APL		Gas Net Adjusted Rate Base	141,564,771
		RATE OF RETURN	<u><u>7.415%</u></u>

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS ALLOCATION PERCENTAGES		OR-ALL-12A
For Twelve Months Ended December 31, 2012		
Average of Monthly Averages Basis		
Basis	Ref	Description
		Oregon

Input	Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor	66,341,282	58,626,203	5,247,466	2,467,613
Direct O & M Accts 580 - 894	58,793,117	39,254,919	16,142,401	3,395,797
Direct O & M Accts 901 - 935	1,408,245	867,690	540,555	XXXXXX
Direct O & M Accts 901 - 905 Utility 9 Only	0			XXXXXX
Adjustments				
Total	126,542,644	98,748,812	21,930,422	5,863,410
Percentage	100.000%	78.036%	17.330%	4.634%
Direct Labor Accts 580 - 894	54,372,404	43,317,908	7,642,727	3,411,769
Direct Labor Accts 901 - 935	4,295,024	3,049,259	223,754	1,022,011
Direct Labor Accts 901 - 905 Utility 9 Only	5,547,864	3,418,316	2,129,548	XXXXXX
Total	64,215,292	49,785,483	9,996,029	4,433,780
Percentage	100.000%	77.529%	15.566%	6.905%
Number of Customers	681,193	360,451	224,556	96,186
Percentage	100.000%	52.915%	32.965%	14.120%
Net Direct Plant	2,469,357,528	1,967,998,952	338,164,005	163,194,571
Percentage	100.000%	79.697%	13.694%	6.609%
Total Percentages	400.000%	288.177%	79.555%	32.268%
Average (CD AA)	100.000%	72.044%	19.889%	8.067%

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS ALLOCATION PERCENTAGES		OR-ALL-12A
For Twelve Months Ended December 31, 2012		
Average of Monthly Averages Basis		
Basis	Ref	Description
		Oregon

Input	Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 894			7,715,079	0	5,247,466	2,467,613
Direct O & M Accts 901 - 935			19,538,198	0	16,142,401	3,395,797
Direct O & M Accts 901 - 905 Utility 9 Only			540,555	0	540,555	XXXXXXX
Total			27,793,832	0	21,930,422	5,863,410
Percentage			100.000%	0.000%	78.904%	21.096%
Direct Labor Accts 580 - 894			11,054,496	0	7,642,727	3,411,769
Direct Labor Accts 901 - 935			1,245,765	0	223,754	1,022,011
Direct Labor Accts 901 - 905 Utility 9 Only			2,129,548	0	2,129,548	XXXXXXX
Total			14,429,809	0	9,996,029	4,433,780
Percentage			100.000%	0.000%	69.273%	30.727%
Number of Customers			320,742	0	224,556	96,186
Percentage			100.000%	0.000%	70.011%	29.989%
Net Direct Plant			494,275,971	0	331,833,422	162,442,549
Percentage			100.000%	0.000%	67.135%	32.865%
Total Percentages			400.000%	0.000%	285.323%	114.677%
Average (GD AA)			100.000%	0.000%	71.331%	28.669%

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS ALLOCATION PERCENTAGES		OR-ALL-12A
For Twelve Months Ended December 31, 2012		
Average of Monthly Averages Basis		
Basis	Ref	Description
		Oregon

Input	Elec/Gas North 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 894			63,873,669	58,626,203	5,247,466	0
Direct O & M Accts 901 - 935			55,397,320	39,254,919	16,142,401	0
Adjustments			0	0	0	0
Total			119,270,989	97,881,122	21,389,867	0
Percentage			100.000%	82.066%	17.934%	0.000%
Direct Labor Accts 580 - 894			50,960,635	43,317,908	7,642,727	0
Direct Labor Accts 901 - 935			3,273,013	3,049,259	223,754	0
Total			54,233,648	46,367,167	7,866,481	0
Percentage			100.000%	85.495%	14.505%	0.000%
Number of Customers			585,007	360,451	224,556	0
Percentage			100.000%	61.615%	38.385%	0.000%
Net Direct Plant			2,283,393,565	1,951,560,143	331,833,422	0
Percentage			100.000%	85.468%	14.532%	0.000%
Total Percentages			400.000%	314.644%	85.356%	0.000%
Average (CD AN/ID/WA)			100.000%	78.661%	21.339%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS ALLOCATION PERCENTAGES		OR-ALL-12A
For Twelve Months Ended December 31, 2012		
Average of Monthly Averages Basis		
Basis	Ref	Description
		Oregon

			Total	Gas North	Oregon Gas
JP		Gas North/Oregon JP Factor %	100.000%	80.600%	19.400%
10		Annual Throughput Percent	86,759,646 100.000%		86,759,646 100.000%
12	OR-PLT	Net Gas Plant Percent	175,347,730 100.000%		175,347,730 100.000%
99		Input Not Allocated			

AVISTA UTILITIES

Report ID:
OR-OPS-12A

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
For Twelve Months Ended December 31, 2012
Average of Monthly Averages Basis

***** OREGON *****

Ref/Basis	Account	Description	Direct	Allocated	Total
		REVENUES			
		SALES OF GAS:			
99	480000	Residential	62,400,377	0	62,400,377
99	481200	Commercial	33,022,040	0	33,022,040
99	481300	Industrial-Firm	539,198	0	539,198
99	481400	Interruptible	493,735	0	493,735
99	484000	Interdepartmental Sales	13,679	0	13,679
99	499000	Unbilled Revenue	(1,195,046)	0	(1,195,046)
		SALES TO ULTIMATE CUSTOMERS	95,273,983	0	95,273,983
		OTHER OPERATING REVENUES:			
99	483XXX	Sales For Resale	67,211,233	0	67,211,233
99	488000	Miscellaneous Service Revenues	140,853	0	140,853
99	489300	Transportation - Commercial/Industrial	2,888,131	0	2,888,131
99	493000	Other Gas Revenue - Gas Property Rent	1,257	0	1,257
99	495XXX	Other Gas Revenues	38,102	0	38,102
		OTHER OPERATING REVENUES	70,279,576	0	70,279,576
		TOTAL GAS REVENUES	165,553,559	0	165,553,559
		PRODUCTION EXPENSES:			
OR-804	804XXX	Gas Purchases	119,814,355	0	119,814,355
OR-805	805XXX	Other Gas Purchases	(388,538)	0	(388,538)
99	807000	Purchased Gas Expenses	0	0	0
OR-808	808XXX	Natural Gas Storage Transactions	576,425	0	576,425
99	811000	Gas Used for Products Extraction	(484,856)	0	(484,856)
99	813000	Other Gas Expenses	0	498,280	498,280
99	813010	Gas Technology Institute (GTI) Expenses	43,989	0	43,989
		TOTAL PRODUCTION EXPENSES	119,561,375	498,280	120,059,655
		UNDERGROUND STORAGE EXPENSES:			
99	814000	Supervision & Engineering	0	0	0
99	824000	Other Expenses	57,988	0	57,988
99	837000	Other Equipment	48,707	0	48,707
		TOTAL UNDERGROUND STORAGE OPER EXP	106,695	0	106,695
OR-DEPX		Depreciation Expense-Underground Storage	112,506	0	112,506
OR-OTX		Taxes Other Than FIT-Underground Storage	0	6,660	6,660
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	112,506	6,660	119,166
		TOTAL UNDERGROUND STORAGE EXPENSES	219,201	6,660	225,861

AVISTA UTILITIES

Report ID:
OR-OPS-12A

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
For Twelve Months Ended December 31, 2012
Average of Monthly Averages Basis

***** OREGON *****

Ref/Basis	Account	Description	Direct	Allocated	Total
DISTRIBUTION EXPENSES:					
OPERATION					
99	870000	Supervision & Engineering	171,584	377,661	549,245
99	871000	Distribution Load Dispatching	0	0	0
99	874000	Mains & Services Expenses	1,157,320	53,823	1,211,143
99	875000	Measuring & Reg Sta Exp-General	254,797	0	254,797
99	876000	Measuring & Reg Sta Exp-Industrial	1,748	0	1,748
99	877000	Measuring & Reg Sta Exp-City Gate	16,197	0	16,197
99	878000	Meter & House Regulator Expenses	122,129	0	122,129
99	879000	Customer Installation Expenses	967,626	33,668	1,001,294
99	880000	Other Expenses	744,388	172,756	917,144
99	881000	Rents	3,357	11,850	15,207
MAINTENANCE					
99	885000	Supervision & Engineering	41,285	2	41,287
99	887000	Mains	1,265,041	0	1,265,041
99	889000	Measuring & Reg Sta Exp-General	127,102	0	127,102
99	890000	Measuring & Reg Sta Exp-Industrial	32,817	0	32,817
99	891000	Measuring & Reg Sta Exp-City Gate	7,462	0	7,462
99	892000	Services	467,321	120	467,441
99	893000	Meters & House Regulators	445,167	995	446,162
99	894000	Other Equipment	175,582	656	176,238
DISTRIBUTION O&M EXPENSES					
OR-DEPX					
OR-OTX					
Depreciation Expense-Distribution			3,788,583	0	3,788,583
Taxes Other Than FIT-Distribution			5,914,559	0	5,914,559
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			9,703,142	0	9,703,142
TOTAL DISTRIBUTION EXPENSES			15,704,065	651,531	16,355,596
CUSTOMER ACCOUNTS EXPENSES:					
99	901000	Supervision	0	154,204	154,204
99	902000	Meter Reading Expenses	259,232	0	259,232
OR-903	903XXX	Customer Records & Collection Expenses	583,943	1,698,003	2,281,946
99	904000	Uncollectible Accounts	0	568,255	568,255
99	905000	Misc Customer Accounts	0	61,226	61,226
CUSTOMER ACCOUNTS OPERATING EXP			843,175	2,481,688	3,324,863
CUSTOMER SERVICE & INFO EXPENSES:					
OR-908	908XXX	Customer Assistance Expenses	2,085,888	13	2,085,901
99	909000	Advertising	248,021	18,350	266,371
99	910000	Misc Customer Service & Info Exp	0	47,023	47,023
CUSTOMER SVC & INFO OPERATING EXP			2,333,909	65,386	2,399,295
SALES EXPENSES:					
99	912000	Demonstrating & Selling Expenses	4,587	0	4,587
99	913000	Advertising	0	0	0
99	916000	Miscellaneous Sales Expenses	0	0	0
SALES OPERATING EXPENSES			4,587	0	4,587

AVISTA UTILITIES

Report ID:
OR-OPS-12A

RESULTS OF OPERATIONS

GAS OPERATING STATEMENT

For Twelve Months Ended December 31, 2012

Average of Monthly Averages Basis

***** OREGON *****

Ref/Basis	Account	Description	Direct	Allocated	Total
		ADMINISTRATIVE & GENERAL EXPENSES:			
99	920000	Salaries	71,737	3,280,116	3,351,853
99	921000	Office Supplies & Expenses	54,221	448,656	502,877
99	922000	A&G Expenses Transferred	0	165	165
99	923000	Outside Services Employed	5,000	1,282,413	1,287,413
99	924000	Property Insurance Premium	0	127,024	127,024
99	925XXX	Injuries and Damages	26,227	316,863	343,090
99	926XXX	Employee Pensions and Benefits	0	85,262	85,262
99	928000	Regulatory Commission Expenses	656,503	102,317	758,820
99	930000	Miscellaneous General Expenses	19,429	364,394	383,823
99	931000	Rents	0	92,232	92,232
99	935000	Maintenance of General Plant	54,701	689,806	744,507
		ADMIN & GENERAL OPERATING EXP	887,818	6,789,248	7,677,066
OR-DEPX		Depreciation Expense-General	255,310	913,780	1,169,090
OR-AMTX		Amortization Expense-General Plant-303000	7,772	665	8,437
OR-AMTX		Amortization Expense-Misc IT Intangible Plant-3031XX	4,505	740,497	745,002
OR-AMTX		Amortization Expense-General Plant-390200, 396200	4,411	2,337	6,748
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	271,998	1,657,279	1,929,277
		TOTAL ADMIN & GENERAL EXPENSES	1,159,816	8,446,527	9,606,343
99	407330	OTHER EXPENSES:			
99	407408	Senate Bill 408	1,858	0	1,858
99	407431	Senate Bill Unbilled Add-Ons Amortization	155,950	0	155,950
		Senate Bill 408 Amortization	(843,920)	0	(843,920)
		TOTAL SENATE BILL 408	(686,112)	0	(686,112)
99	407321	Reg Amort Roseburg/Medford Deferral	200,122	0	200,122
99	407421	Reg Credit Roseburg/Medford Deferral	(322,663)	0	(322,663)
		TOTAL EXPENSES BEFORE FIT	139,017,475	12,150,072	151,167,547
		NET OPERATING INCOME (LOSS) BEFORE FIT			14,386,012
OR-FIT		FEDERAL INCOME TAX--Normal Accrual			71,999
OR-FIT		DEFERRED INCOME TAX			3,817,411
		GAS NET OPERATING INCOME (LOSS)			10,496,602

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
DETAIL OF PURCHASED GAS COSTS		OR-804-12A
For Twelve Months Ended December 31, 2012		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Oregon
99	804000	Purchased Gas Costs	62,077,928
99	804001	Demand Costs	22,301,077
99	804002	Transport Variable Charges	334,900
99	804010	Demand Costs	5,791
99	804014	GTI Contribution	0
99	804017	Gas Transaction Fees	81,032
99	804600	Gas Purchases - Financial	2,840,393
99	804700	Off System Purchases - Bookout	1,307,295
99	804711	Off System Purchases - Bookout Offset	(1,307,295)
99	804730	Gas Costs - Intracompany LDC Gas	32,173,234
99	804999	Off System Purchases	0
TOTAL PURCHASED GAS COSTS			<u>119,814,355</u>

ALLOCATION RATIOS:
 OR-ALL 99 Not Allocated

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
DETAIL OF OTHER PURCHASED GAS COSTS		OR-805-12A
For Twelve Months Ended December 31, 2012		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Oregon
99	805110	Gas Deferral Amortizations	(4,803,445)
99	805115	Recovered Gas Costs - Intervenor Funding Amort	74,823
99	805116	Recovered Gas Costs - Commission Fees Amort	(1,288)
99	805120	Gas Deferrals	4,341,372
TOTAL OTHER PURCHASED GAS COSTS			<u>(388,538)</u>

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
DETAIL OF STORAGE GAS COSTS		OR-808-12A
For Twelve Months Ended December 31, 2012		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Oregon
99	808100	Storage Withdrawals	2,951,339
99	808200	Storage Injections	(2,374,914)
TOTAL STORAGE GAS COST			<u>576,425</u>

ALLOCATION RATIOS:
 OR-ALL 99 Not Allocated

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:			
ALLOCATION OF ACCOUNT 903		OR-903-12A			
For Twelve Months Ended December 31, 2012					
Average of Monthly Averages Basis					
Ref/Basis	Account	Description	Direct	Allocated	Total

***** OREGON *****

99	903000	Customer Records & Collections	583,943	1,698,003	2,281,946
99	903920	Accts Rec Sold - Program Fees	0	0	0
99	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0
Total			583,943	1,698,003	2,281,946

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: OR-908-12A
ALLOCATION OF CUSTOMER ASSISTANCE	
For Twelve Months Ended December 31, 2012	
Average of Monthly Averages Basis	

***** OREGON *****

Ref/Basis	Account	Description	Direct	Allocated	Total
99	908000	Customer Assistance Expense	237,683	13	237,696
99	908250	Conservation Amortization Expense	1,640,863	0	1,640,863
99	908600	Customer Service & Info Expense	207,342	0	207,342
TOTAL ACCOUNT 908			2,085,888	13	2,085,901

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
FEDERAL INCOME TAXES--GAS		OR-FIT-12A
For Twelve Months Ended December 31, 2012		
Average of Monthly Averages Basis		
Ref/Basis	Description	Oregon

OR-OPS	Calculation of Taxable Operating Income:	
	Operating Revenue	165,553,559
OR-OPS	Operating & Maintenance Expense	140,224,615
OR-OPS	Senate Bill 408 (net)	(686,112)
OR-OPS	Book Deprec/Amort and Reg Amortization	5,707,825
OR-OTX	Taxes Other than FIT	5,921,219
	Net Operating Income Before FIT	<u>14,386,012</u>
OR-INT	Less: Interest Expense	4,357,364
OR-SCM	Add: Schedule M Adjustments	(9,822,937)
	Taxable Net Operating Income	<u>205,711</u>
	Tax Rate	35.00%
	Total Federal Income Tax	<u>71,999</u>
OR-DTE	Deferred FIT	3,817,411
	Total FIT/Deferred FIT	<u><u>3,889,410</u></u>

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ITEMS		OR-SCM-12A
For Twelve Months Ended December 31, 2012		
Average of Monthly Averages Basis		

***** OREGON *****

Ref/Basis	Account	Description	Direct	Allocated	Total
SCHEDULE M ADDITIONS:					
OR-DEPX/AMTX	997001	Book Depreciation & Amortization	4,173,087	1,657,279	5,830,366
99	997002	C.I.A.C.	7,294	0	7,294
99	997003	Injuries & Damages	0	0	0
99	997008	Salvage	0	0	0
99	997010	Oregon DSM	221,546	0	221,546
99	997012	Deferred Gas Credit and Refunds	(421,618)	0	(421,618)
99	997015	Transportation Dep	412,837	0	412,837
99	997027	Airplane Lease	42,633	0	42,633
99	997030	Uncollectibles	14,618	0	14,618
99	997032	Senate Bill 408	(842,062)	0	(842,062)
99	997035	Interest Rate Swaps	(1,393,271)	0	(1,393,271)
99	997037	Business Energy Tax Credit (BETC)	(102,494)	0	(102,494)
99	997048	Oregon DSM Accrual	0	0	0
99	997049	AFUDC	(78,387)	0	(78,387)
99	997065	Tax Depreciation	(13,124,966)	0	(13,124,966)
99	997071	Amortization - Unbilled Revenue Add-Ins	155,950	0	155,950
99	997081	OR Regulatory Fee	(1,288)	0	(1,288)
99	997082	Deferred Compensation	56,328	0	56,328
99	997083	Meal Disallowances	38,855	0	38,855
99	997085	Paid Time Off	58,316	0	58,316
99	997086	FAS106 Post Retirement	398,760	0	398,760
99	997087	FAS87 Pension Benefits	(1,059,907)	0	(1,059,907)
99	997090	Redemption Expense Amortization	86,094	0	86,094
		Roseburg/Medford Deferral	(122,541)	0	(122,541)
		TOTAL SCHEDULE M ADJUSTMENTS	(11,480,216)	1,657,279	(9,822,937)

ALLOCATION RATIOS:
 OR-ALL 99 Not Allocated

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
DEFERRED FIT EXPENSE--GAS	OR-DTE-12A
For Twelve Months Ended December 31, 2012	
Average of Monthly Averages Basis	

***** OREGON *****

Ref/Basis	Account	Description	Direct	Allocated	Total
410100		Deferred Federal Income Tax Expense - Oregon	2,852,794	1,064,441	3,917,235
411100		Deferred Federal Income Tax Expense - Oregon	(54,583)	(45,241)	(99,824)
		TOTAL	2,798,211	1,019,200	3,817,411

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
INTEREST DEDUCTION FOR FIT--OREGON		OR-INT-12A
For Twelve Months Ended December 31, 2012		
Average of Monthly Averages Basis		
Ref/Basis	Description	Oregon

Debt		
1	Capital Structure - Debt Ratio	52.880%
2	Cost of Debt	5.821%
	Total Weighted Cost	<u>3.078%</u>
G-APL	Net Rate Base	141,564,771
	Interest Deduction for FIT Calculation	<u>4,357,364</u>

1	AMA Actual Debt Ratio
2	AMA Actual Debt Cost

AVISTA UTILITIES

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended December 31, 2012
 Average of Monthly Averages Basis

Report ID:
OR-OTX-12A

***** OREGON *****

Ref/Basis	Account	Description	Direct	Allocated	Total
		UNDERGROUND STORAGE			
16	408190	R&P Property Tax - Storage	0	6,660	6,660
		TOTAL UNDERGROUND STORAGE TAX	0	6,660	6,660
		DISTRIBUTION			
99	408120	Municipal Occupation & License Tax	3,679,774	0	3,679,774
99	408170	R&P Property Tax	1,967,227	0	1,967,227
99	409100	State Income Tax	267,558	0	267,558
		TOTAL DISTRIBUTION TAX	5,914,559	0	5,914,559
		TOTAL TAXES OTHER THAN FIT	5,914,559	6,660	5,921,219

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2012
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
OR-PLT-12A

***** OREGON *****

Ref/Basis	Account	Description	Direct	Allocated	Total
PLANT IN SERVICE					
INTANGIBLE PLANT:					
99	303000	Misc Intangible Plant (303000)	410,126	9,980	420,106
99	3031XX	Misc Intangible IT Plant (3031XX)	45,736	3,795,221	3,840,957
		TOTAL INTANGIBLE PLANT	455,862	3,805,201	4,261,063
UNDERGROUND STORAGE PLANT:					
99	350100	Land in Fee	117	0	117
99	351100	S & I - Wells	0	0	0
99	351200	S & I - Compress Station	1,044	0	1,044
99	351300	S & I - Meas/Regulating Station	0	0	0
99	351400	S & I - Office	19,494	0	19,494
99	352000	Wells	2,811,879	0	2,811,879
99	352100	Wells - Leases	0	0	0
99	353000	Lines	62,304	0	62,304
99	354000	Compressor Stn Equipment	2,863,026	0	2,863,026
99	355000	Meas & Regulating Equipment	5,782	0	5,782
99	356000	Purification Equipment	0	0	0
99	357000	Other Equipment	9,704	0	9,704
		TOTAL UNDERGROUND STORAGE PLANT	5,773,350	0	5,773,350
PRODUCTION PLANT:					
99	304000	Land & Land Rights	7,628	0	7,628
99	311XXX	LPG Equipment	0	0	0
		TOTAL PRODUCTION PLANT	7,628	0	7,628

AVISTA UTILITIES

Report ID:
OR-PLT-12A

RESULTS OF OPERATIONS

GAS UTILITY PLANT

For Twelve Months Ended December 31, 2012
 Average of Monthly Averages Basis

***** OREGON *****

Ref/Basis	Account	Description	Direct	Allocated	Total
DISTRIBUTION PLANT:					
99	374200	Land & Land Rights	17,965	0	17,965
99	374400	Land Easements	96,478	0	96,478
99	375000	Structures & Improvements	267,353	0	267,353
99	376000	Mains	139,272,840	0	139,272,840
99	378000	Measuring & Reg Station Equip-General	4,009,770	0	4,009,770
99	379000	Measuring & Reg Station Equip-City Gate	1,348,160	0	1,348,160
99	380000	Services	58,480,529	0	58,480,529
99	381000	Meters	35,517,112	0	35,517,112
99	385000	Industrial Measuring & Reg Sta Equip	1,241,399	0	1,241,399
99	387000	Other Equipment	539	0	539
TOTAL DISTRIBUTION PLANT			240,252,145	0	240,252,145

GAS GENERAL PLANT: (From C-GPL)

389XXX		Land & Land Rights	472,075	317,768	789,843
390XXX		Structures & Improvements	3,341,818	4,727,472	8,069,290
391XXX		Office Furniture & Equipment	0	3,878,234	3,878,234
392XXX		Transportation Equipment	2,405,119	42,739	2,447,858
393000		Stores Equipment	57,227	0	57,227
394000		Tools, Shop & Garage Equipment	913,721	862,936	1,776,657
395000		Laboratory Equipment	186,487	52,359	238,846
396XXX		Power Operated Equipment	43,834	44,694	88,528
397XXX		Communications Equipment	958,464	1,280,258	2,238,722
398000		Miscellaneous Equipment	2,367	31,494	33,861
TOTAL GAS GENERAL PLANT			8,381,112	11,237,954	19,619,066
GROSS PLANT IN SERVICE			254,870,097	15,043,155	269,913,252

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		OR-PLT-12A
For Twelve Months Ended December 31, 2012		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

***** OREGON *****

	Direct	Allocated	Total
ACCUMULATED DEPRECIATION			
OR-ADEP	(352,537)	0	(352,537)
OR-ADEP	(86,492,503)	0	(86,492,503)
OR-ADEP	(3,454,301)	(2,359,156)	(5,813,457)
	<u>(90,299,341)</u>	<u>(2,359,156)</u>	<u>(92,658,497)</u>
TOTAL ACCUMULATED DEPRECIATION			
ACCUMULATED AMORTIZATION			
OR-AAAMT	(44,803)	(28)	(44,831)
OR-AAAMT	(44,130)	(1,759,340)	(1,803,470)
OR-AAAMT	(47,024)	(11,700)	(58,724)
	<u>(135,957)</u>	<u>(1,771,068)</u>	<u>(1,907,025)</u>
	<u>(90,435,298)</u>	<u>(4,130,224)</u>	<u>(94,565,522)</u>
	164,434,799	10,912,931	175,347,730
NET GAS UTILITY PLANT before DFIT			
ACCUMULATED DFIT			
99	(33,625,285)	0	(33,625,285)
282900	0	(2,680,560)	(2,680,560)
282900	0	(24,462)	(24,462)
283750	0	(536,229)	(536,229)
283850	(33,625,285)	(3,241,251)	(36,866,536)
	<u>(33,625,285)</u>	<u>(3,241,251)</u>	<u>(36,866,536)</u>
	<u>(90,435,298)</u>	<u>(4,130,224)</u>	<u>(94,565,522)</u>
	164,434,799	10,912,931	175,347,730
NET GAS UTILITY PLANT			
	130,809,514	7,671,680	138,481,194

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

AVISTA UTILITIES

RESULTS OF OPERATIONS ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended December 31, 2012 Average of Monthly Averages Basis	Report ID: OR-APL-12A
Ref/Basis Account Description	Total

***** OREGON *****

Ref/Basis Account Description	Direct	Allocated	Total
OR-PLT NET GAS PLANT IN SERVICE	130,809,514	7,671,680	138,481,194
OTHER ADJUSTMENTS:			
99 117100 Gas Stored - Recoverable Base Gas	1,261,012	0	1,261,012
99 164100 Gas Inventory - Jackson Prairie	1,679,818	0	1,679,818
99 164105 Gas Inventory - Jackson Prairie Expansion	142,747	0	142,747
99 164110 Gas Inventory - Mist	0	0	0
TOTAL OTHER ADJUSTMENTS	3,083,577	0	3,083,577
NET RATE BASE	133,893,091	7,671,680	141,564,771

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

AVISTA UTILITIES

Report ID:
OR-DEPX-12A

RESULTS OF OPERATIONS
GAS-SOUTH DEPRECIATION EXPENSE
For Twelve Months Ended December 31, 2012
Average of Monthly Averages Basis

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-SOUTH *****	***** OREGON *****	Total
					Direct Allocated	Direct Allocated	Total
Electric Production							
Steam (ED-AN)	10,710,229	10,710,229					
Hydro (ED-AN)	8,975,915	8,975,915					
Other (ED-AN)	8,366,039	8,366,039					
Total Electric Production	28,052,183	28,052,183					
Electric Transmission							
ED-AN	10,730,724	10,730,724					
Total Electric Transmission	10,730,724	10,730,724					
Electric Distribution							
ED-ID	11,051,385	11,051,385					
ED-WA	20,791,384	20,791,384					
Total Electric Distribution	31,842,769	31,842,769					
Gas Underground Storage							
GD-AN	625,322		625,322	112,506	112,506	112,506	112,506
GD-OR	112,506		625,322	112,506	112,506	112,506	112,506
Total Gas Underground Storage	737,828						
Gas Distribution							
GD-AN	48,365		48,365				
GD-ID	3,666,830		3,666,830				
GD-WA	6,945,526		6,945,526				
GD-OR	3,788,583		3,788,583	3,788,583	3,788,583	3,788,583	3,788,583
Total Gas Distribution	14,449,304		10,660,721	3,788,583	3,788,583	3,788,583	3,788,583
General Plant							
ED-AN	2,620,212	2,620,212					
ED-ID	302,964	302,964					
ED-WA	972,541	972,541					
CD-AA	10,729,626	7,730,052	2,134,015	865,559	865,559	865,559	865,559
CD-AN	391,899	308,272	83,627				
CD-ID	424,274	333,738	90,536				
CD-WA	149,188	31,835	31,835				
GD-AA	168,200	117,353	119,979	48,221	48,221	48,221	48,221
GD-AN	31,679	31,679					
GD-ID	73,608	73,608					
GD-WA	249,606	249,606					
GD-OR	255,310	12,385,132	2,814,885	255,310	255,310	255,310	255,310
Total General Plant	16,369,107	12,385,132	2,814,885	1,169,090	913,780	913,780	1,169,090
Total Depreciation Expense	102,181,915	83,010,808	14,100,928	5,070,179	4,156,399	913,780	5,070,179
Allocation Ratios:							
Service -		Electric	Gas-North	Gas-South			
7		72.044%	19.889%	8.067%			
8	Elec/Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%			
	Gas North/Oregon 4-Factor						

AVISTA UTILITIES

Report ID:
OR-AMTX-12A

RESULTS OF OPERATIONS
GAS-SOUTH AMORTIZATION EXPENSE
For Twelve Months Ended December 31, 2012
Average of Monthly Averages Basis

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-SOUTH *****		***** OREGON *****	
					Direct	Allocated	Direct	Allocated
Production/Transmission	917,922	917,922						
Franchises (302000)	95,373	95,373						
Misc Intangible PIt (303000)	1,013,295	1,013,295						
Total Production/Transmission								
Distribution	24,131	24,131						
Franchises (302000)	2,843	2,843						
Misc Intangible PIt (303000)	26,974	26,974						
Total Distribution								
General Plant - 303000	8,247	5,942	1,640	665	665	665	665	665
7	9,715	7,642	2,073					
ED-AA	3,951		3,951					
ED-AN	23,217		23,217					
ED-WA	7,772			7,772	7,772	7,772	7,772	7,772
GD-WA	52,902	13,584	30,881	8,437	665	665	665	8,437
GD-OR								
Total General Plant - 303000								
Miscellaneous IT Intangible Plant - 3031XX	7,855,332	5,659,295	1,562,347	633,690	633,690	633,690	633,690	633,690
7	213,298	213,298						
ED-AA	3,746		3,746					
ED-AN	321,599	321,599						
ED-VA	372,551	265,744	265,744	106,807	106,807	106,807	106,807	106,807
GD-AA	2,329	2,329						
GD-AN	4,505			4,505	4,505	4,505	4,505	4,505
GD-OR	8,773,360	6,197,938	1,830,420	745,002	745,002	745,002	745,002	745,002
Total Miscellaneous IT Intangible Plant - 3031XX								
Gas Underground Storage	227		227					
227								
Total Gas Underground Storage								
General Plant - 390200, 396200	28,975	20,875	5,763	2,337	2,337	2,337	2,337	2,337
7	9,603	9,603						
ED-AA	4,411		4,411	4,411	4,411	4,411	4,411	4,411
ED-AN	42,989	30,478	5,763	6,748	6,748	6,748	6,748	6,748
GD-OR								
Total General Plant - 390200, 396200								
Total Amortization Expense	9,909,747	7,282,269	1,867,291	760,187	760,187	760,187	760,187	760,187

Allocation Ratios:
 Service - Electric 72.044% Gas-North 19.889% Gas-South 8.067%
 7 Elec/Gas North/Oregon 4-Factor 71.331% Gas North/Oregon 4-Factor 28.669%
 8

AVISTA UTILITIES

Report ID:
OR-ADEP-12A
GAS-SOUTH ACCUMULATED DEPRECIATION
 For Twelve Months Ended December 31, 2012
 Average of Monthly Averages Basis

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-SOUTH ***** Direct Allocated	***** OREGON ***** Direct Allocated	Total
Electric Production							
Steam (ED-AN)	(274,912,306)	(274,912,306)					
Hydro (ED-AN)	(111,511,148)	(111,511,148)					
Other (ED-AN)	(75,306,336)	(75,306,336)					
Total Electric Production	(461,729,790)	(461,729,790)					
Electric Transmission							
ED-AN	(178,920,617)	(178,920,617)					
Total Electric Transmission	(178,920,617)	(178,920,617)					
Electric Distribution							
ED-ID	(137,452,476)	(137,452,476)					
ED-WA	(221,407,942)	(221,407,942)					
Total Electric Distribution	(358,860,418)	(358,860,418)					
Gas Underground Storage							
GD-AN	(12,158,884)	(12,158,884)	(12,158,884)		(352,537)	(352,537)	(352,537)
GD-OR	(352,537)	(352,537)	(12,158,884)		(352,537)	(352,537)	(352,537)
Total Gas Underground Storage	(12,511,421)	(12,511,421)	(12,158,884)		(352,537)	(352,537)	(352,537)
Gas Distribution							
GD-AN	(1,429,284)	(1,429,284)	(1,429,284)				
GD-ID	(51,469,037)	(51,469,037)	(51,469,037)				
GD-WA	(101,688,789)	(101,688,789)	(101,688,789)				
GD-OR	(86,492,503)	(86,492,503)	(154,587,110)		(86,492,503)	(86,492,503)	(86,492,503)
Total Gas Distribution	(241,079,613)	(241,079,613)	(154,587,110)		(86,492,503)	(86,492,503)	(86,492,503)
General Plant							
ED-AN	(32,670,888)	(32,670,888)					
ED-ID	(5,602,839)	(5,602,839)					
ED-WA	(10,170,064)	(10,170,064)					
CD-AA	(24,866,521)	(17,914,837)	(4,945,702)	(2,005,982)	(2,005,982)	(2,005,982)	(2,005,982)
CD-AN	(10,702,671)	(8,418,828)	(2,283,843)				
CD-ID	(4,472,417)	(954,369)	(430,463)				
CD-WA	(2,017,260)	(1,586,797)	(878,729)				
GD-AA	(1,231,903)		(966,502)				
GD-AN	(944,277)		(944,277)				
GD-ID	(2,160,913)		(2,160,913)				
GD-WA	(3,454,301)		(3,454,301)				
GD-OR	(99,260,556)	(79,882,301)	(13,564,798)	(5,813,457)	(3,454,301)	(3,454,301)	(3,454,301)
Total General Plant	(1,352,362,415)	(1,079,393,126)	(180,310,792)	(92,658,497)	(90,299,341)	(2,359,156)	(92,658,497)
Total Accumulated Depreciation	(1,352,362,415)	(1,079,393,126)	(180,310,792)	(92,658,497)	(90,299,341)	(2,359,156)	(92,658,497)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South
7	72.044%	19.889%	8.067%
8	0.000%	71.331%	28.669%

AVISTA UTILITIES

Report ID:
OR-AAMT-12A

RESULTS OF OPERATIONS
GAS-SOUTH ACCUMULATED AMORTIZATION
For Twelve Months Ended December 31, 2012
Average of Monthly Averages Basis

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-SOUTH ***** Direct Allocated Total	***** OREGON ***** Direct Allocated Total
Production/Transmission						
Franchises (302000)	(6,008,673)	(6,008,673)				
Misc Intangible Plt (303000)	(585,907)	(585,907)				
Total Production/Transmission	(6,594,580)	(6,594,580)				
Distribution						
Franchises (302000)	(60,706)	(60,706)				
Misc Intangible Plt (303000)	(20,921)	(20,921)				
Total Distribution	(81,627)	(81,627)				
General Plant - 303000						
7	(344)	(248)	(68)	(28)	(28)	(28)
CD-AA	(43,262)	(34,030)	(9,232)			
CD-AN	(40,966)	(40,966)				
GD-ID	(82,432)	(82,432)				
GD-WA	(44,803)	(44,803)				
GD-OR	(211,827)	(34,278)	(132,718)	(44,831)	(44,803)	(44,803)
Total General Plant - 303000						
Miscellaneous IT Intangible Plant - 3031XX						
7	(19,735,203)	(14,218,030)	(3,925,134)	(1,592,039)	(1,592,039)	(1,592,039)
ED-AN	(794,113)	(794,113)				
ED-WA	(287,244)	(287,244)				
GD-AA	(583,561)	(416,260)	(167,301)	(167,301)	(167,301)	(167,301)
GD-AN	(13,743)	(13,743)				
GD-OR	(44,130)	(44,130)				
Total Miscellaneous IT Intangible Plant - 3031XX	(21,457,994)	(15,299,387)	(4,355,137)	(1,803,470)	(1,759,340)	(1,803,470)
Gas Underground Storage						
GD-AN	(239,291)	(239,291)				
Total Gas Underground Storage	(239,291)	(239,291)				
General Plant - 390200, 396200						
7	(145,033)	(104,487)	(28,846)	(11,700)	(11,700)	(11,700)
CD-AA	(4,537)	(3,569)	(968)			
CD-ID	(8,332)	(6,554)	(1,778)			
CD-WA	(39,729)	(39,729)				
ED-AN	(110,678)	(110,678)				
ED-WA	(1,863)	(1,863)				
GD-WA	(47,024)	(47,024)				
GD-OR	(357,196)	(265,017)	(33,455)	(47,024)	(47,024)	(47,024)
Total General Plant - 390200, 396200	(28,942,515)	(22,274,889)	(4,760,601)	(1,907,025)	(1,771,068)	(1,907,025)
Total Accumulated Amortization						
Allocation Ratios:						
7		Electric	Gas-North	Gas-South		
8		72.044%	19.889%	8.067%		
		0.000%	71.331%	28.669%		

AVISTA UTILITIES
Gas-South Copy

Report ID:
C-GPL-12A

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
For Twelve Months Ended December 31, 2012
Average of Monthly Averages Basis

Ref/Basis	Account Description	ELECTRIC		GAS NORTH		OREGON GAS		Total
		Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Direct - Oregon	Allocated	
	TOTAL	370,266	343,925	100,445	93,299	847,042	1,517,950	789,843
389XXX	Land & Land Rights	0	362,279	22,774	0	0	0	0
99	ED-WA / ID / AN	0	0	0	0	0	477,164	0
99	GD-WA / ID / AN	0	0	477,164	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	472,075	0
8	GD-AA	0	0	0	0	0	0	0
7	CD-AA	0	2,837,892	2,837,892	0	783,449	783,449	317,768
9	CD-WA / ID / AN	370,266	343,925	234,421	93,299	63,593	257,337	0
	TOTAL ACCOUNT	370,266	706,204	3,095,087	93,299	847,042	1,517,950	789,843
390XXX	Structures & Improvements	483,547	1,985,439	3,333,442	0	0	0	0
99	ED-WA / ID / AN	0	0	0	0	0	1,884,256	0
99	GD-WA / ID / AN	0	0	1,884,256	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	3,341,818	0
8	GD-AA	0	0	0	0	0	0	0
7	CD-AA	0	42,219,661	42,219,661	0	11,655,472	11,655,472	4,727,472
9	CD-WA / ID / AN	5,229,924	3,945,383	4,268,533	1,070,296	1,157,959	3,647,018	0
	TOTAL ACCOUNT	5,713,471	5,930,822	49,821,636	1,070,296	12,813,431	17,186,746	8,069,290
391XXX	Office Furniture & Equipment	1,875,061	11,597	2,490,462	0	0	0	0
99	ED-WA / ID / AN	0	0	0	0	0	4,130	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	316,012	127,010
8	GD-AA	0	0	33,501,076	0	9,248,555	9,248,555	3,751,224
7	CD-AA	0	0	40,010	0	10,854	10,854	0
9	CD-WA / ID / AN	1,875,061	11,597	36,031,548	0	9,579,551	9,579,551	3,878,234
	TOTAL ACCOUNT	1,875,061	11,597	37,918,206	0	9,579,551	9,579,551	3,878,234
392XXX	Transportation Equipment	7,853,418	2,937,442	6,438,536	0	0	0	0
99	ED-WA / ID / AN	0	0	0	0	0	6,974,287	0
99	GD-WA / ID / AN	0	0	4,308,291	1,596,318	1,069,678	0	2,405,119
99	GD-OR / AS	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0
7	CD-AA	0	381,687	381,687	0	105,371	105,371	42,739
9	CD-WA / ID / AN	1,182,081	589,728	1,199,234	159,980	325,326	805,979	0
	TOTAL ACCOUNT	9,035,499	3,527,170	8,019,457	1,756,298	1,500,375	7,885,637	2,447,858

AVISTA UTILITIES

Gas-South Copy

Report ID:
C-GPL-12A
RESULTS OF OPERATIONS
COMMON GENERAL PLANT
For Twelve Months Ended December 31, 2012
Average of Monthly Averages Basis

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****			
			Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated
	393000	Stores Equipment	10,739	14,745	369,845	395,329	0	0	0	0	0	0
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	84,271	0	84,271	0	0	0
99		GD-OR / AS	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
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	112,500	147,819	1,267,804	1,528,123	30,519	40,100	343,927	414,546	0	0
		TOTAL ACCOUNT	123,239	162,564	1,637,649	1,923,452	114,790	40,100	343,927	498,817	57,227	57,227
	394000	Tools, Shop, & Garage Equipment	1,149,835	370,107	1,747,138	3,267,080	0	0	0	0	0	0
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	1,212,195	444,436	425,426	2,082,057	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	913,721	0	913,721
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	28,979	7,923	229,702	4,469,847	7,861	2,149	62,313	72,323	0	0
		TOTAL ACCOUNT	1,178,814	378,030	6,446,687	8,003,531	1,220,056	446,585	2,623,483	4,290,124	913,721	1,776,657
	395000	Laboratory Equipment	175,429	94,847	771,763	1,042,039	0	0	0	0	0	0
99		ED-WA / ID / AN	0	0	0	0	67,868	22,134	118,549	208,551	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	186,487	0	186,487
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	9,483	3,027	141,261	256,234	2,572	821	38,321	41,714	0	0
		TOTAL ACCOUNT	184,912	97,874	1,169,258	1,452,044	70,440	22,955	286,495	379,890	186,487	238,845

AVISTA UTILITIES

Gas-South Copy

Report ID:
C-GPL-12A

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
For Twelve Months Ended December 31, 2012
Average of Monthly Averages Basis

Ref/Basis	Account	Description	ELECTRIC *****			GAS NORTH *****			OREGON GAS *****					
			Direct - Wa	Direct - Idaho	Total	Direct - Wa	Direct - Idaho	Total	Direct - Oregon	Allocated	Total			
			16,715,974	10,291,975	36,310,815	0	0	0	0	0	0	0	0	0
99	396XXXX	Power Operated Equipment												
		ED-WA / ID / AN	0	0	0	2,643,595	801,700	766,798	4,212,093	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	43,834	0	0	0	0	43,834
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	110,192	0	0	0	0	110,192
7		CD-AA	0	0	399,150	0	0	0	110,192	0	0	0	0	44,694
9		CD-WA / ID / AN	269,171	407,616	1,208,163	73,020	110,577	144,151	327,748	0	0	0	0	0
		TOTAL ACCOUNT	16,985,145	10,699,591	37,918,128	2,716,615	912,277	1,021,141	4,650,033	43,834	0	0	0	88,528
			7,601,343	2,747,702	45,570,401	0	0	0	0	0	0	0	0	0
99	397XXXX	Communication Equipment												
		ED-WA / ID / AN	0	0	0	553,126	446,529	0	999,655	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	958,464
99		GD-OR / AS	0	0	0	0	0	0	708,266	0	0	0	0	284,663
8		GD-AA	0	0	0	0	0	0	2,454,616	0	0	0	0	995,595
7		CD-AA	0	0	8,891,366	0	0	0	2,536,609	0	0	0	0	0
9		CD-WA / ID / AN	365,190	3,183,078	9,350,590	99,068	863,499	1,574,042	6,699,146	958,464	1,280,258	2,238,722	0	0
		TOTAL ACCOUNT	7,966,533	5,930,780	63,812,357	652,194	1,310,028	4,736,924	13,237,953	8,381,112	11,237,953	19,619,065	0	0
			0	2,299	20,121	0	0	0	0	0	0	0	0	0
99	398000	Miscellaneous Equipment												
		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	2,367
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	77,647	0	0	0	0	31,494
7		CD-AA	0	0	281,262	0	0	0	1,094	0	0	0	0	0
9		CD-WA / ID / AN	31	41	4,035	8	11	1,075	78,741	2,367	31,494	33,861	0	0
		TOTAL ACCOUNT	31	2,340	303,047	8	11	78,722	80,677%	8,381,112	11,237,953	19,619,065	0	0
			43,432,971	27,446,972	237,552,748	13,283,695	5,651,849	33,831,091	52,766,635	28,669%	28,669%	0,000%	0,000%	0,000%

ALLOCATION RATIOS:

OR-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.044%	19.889%	8.067%
OR-ALL	8	Gas North/Oregon 4-Factor	100.0000%	0.000%	71.331%	28.669%
OR-ALL	9	Elec/Gas North 4-Factor	100.0000%	78.661%	21.339%	0.000%
OR-ALL	99	Not Allocated	0.0000%	0.000%	0.000%	0.000%

AVISTA UTILITIES
Gas-South Copy

Report ID:
C-IPPL-12A
RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
For Twelve Months Ended December 31, 2012
Average of Monthly Averages Basis

Ref/Basis	Account	Description	ELECTRIC			GAS NORTH			OREGON GAS				
			Direct - Wa	Direct - Idaho	Allocated	Direct - Wa	Direct - Idaho	Allocated	Direct	Allocated	Total		
			153,179	0	1,882,582	0	0	0	0	0	0	0	0
99	303000	Intangible Plant											
		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	175,268	0	0	0	0	0	0	0
		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	89,126	0	0	24,605	0	0	0	0	0
9		CD-WA / ID / AN	0	0	152,648	0	0	41,410	0	0	0	0	0
		TOTAL ACCOUNT	153,179	0	2,124,356	175,268	66,015	1,206,264	410,126	9,980	9,980	420,106	420,106
		Misc Intangible Plant--Mainframe Software											
99	303100	ED-WA / ID / AN	1,607,763	18,623	881,228	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	44,505	0	0	44,505	44,505
8		GD-AA	0	0	0	0	0	1,328,743	0	0	0	534,042	534,042
7		CD-AA	0	0	27,325,705	0	0	7,543,737	0	0	0	3,059,748	3,059,748
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,607,763	18,623	28,206,933	0	0	8,872,480	44,505	3,593,790	3,593,790	3,638,295	3,638,295
		Misc Intangible Plant--PC Software											
99	303110	ED-WA / ID / AN	0	0	240,827	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	19,012	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	1,231	0	0	1,231	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	1,798,928	0	0	496,625	0	0	0	201,432	201,432
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	2,039,755	0	0	515,637	1,231	201,432	201,432	202,663	202,663
		TOTAL	1,760,942	18,623	32,371,044	175,268	9,454,132	10,594,381	455,862	3,805,202	3,805,202	4,261,064	4,261,064

ALLOCATION RATIOS:

OR-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.044%	19.889%	8.067%
OR-ALL	8	Gas North/Oregon 4-Factor	100.0000%	0.000%	71.331%	28.669%
OR-ALL	9	Elec/Gas North 4-Factor	100.0000%	78.661%	21.339%	0.000%
OR-ALL	99	Not Allocated	0.0000%	0.000%	0.000%	0.000%

AVISTA UTILITIES

Gas-South Copy

RESULTS OF OPERATIONS		Report ID:
COMMON ACCUMULATED DEFERRED FIT		C-DTX-12A
For Twelve Months Ended December 31, 2012		
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)				
7	(33,228,713)	(23,939,294)	(6,608,859)	(2,680,560)
8	0	0	0	0
9	(1,867,623)	(1,469,091)	(398,532)	0
7	(303,237)	(218,464)	(60,311)	(24,462)
	<u>(35,399,573)</u>	<u>(25,626,849)</u>	<u>(7,067,702)</u>	<u>(2,705,022)</u>

ALLOCATION RATIOS:

OR-ALL	7	8	9	99	Allocation Ratio
OR-ALL	7	8	9	99	Allocation Ratio
OR-ALL	72.044%	19.889%	0.000%	0.000%	8.067%
OR-ALL	0.000%	71.331%	0.000%	0.000%	28.669%
OR-ALL	100.000%	21.339%	78.661%	0.000%	0.000%
OR-ALL	0.000%	0.000%	0.000%	0.000%	0.000%

AVISTA UTILITIES Oregon CALCULATION OF CONVERSION FACTOR: OREGON GAS Twelve Months Ending December 31, 2012
--

Revenues		1.000000
Expense:		
Uncollectibles (1)		0.004889
Commission Fees (2)		0.002500
Energy Resource Supplier Assessment (3)		0.000751
Franchise Fees (4)		0.020543
Oregon Excise Tax (5)		0.073820
Total Expense		0.102503
Net Operating Income Before FIT		0.897497
Federal Income Tax @	35.00%	0.314124
REVENUE CONVERSION FACTOR		0.583373

NOTES:

(1) Calculation of Effective Uncollectible Rate:

Net Actual Write-Offs 3 year average*	480,835.00	
Divided by:		
Direct Gas Revenues (2)	98,342,326.00	
EFFECTIVE RATE		0.004889

* From Uncollectible Adjustment Workpapers/ Results of Operations
Excludes Sales for Resale

(2) Revenues Per 2012 Results of Operations "Total Gas Revenues"
Rate per the 2012 Gross Revenue Fee Statement

(3) Calculation of Energy Resource Supplier Assessment

Payment for 06/12 fiscal year *	73,846	
Divided by:		
Total Direct Gas Revenues for 2012*	98,342,326	
EFFECTIVE RATE		0.000751

* As reported to Oregon D.O.E.

(4) Calculation of Franchise Fee Rate

Total Accrual for twelve months ended 12/31/12 *	3,650,378.00	
Less: "In Excess of 3% Franchise Fees" **	1,630,105.00	
	2,020,273	
Divided by:		
Direct Gas Revenues (2)	98,342,326	
EFFECTIVE RATE		0.020543

* Adjusted to actual 2012 per Franchise Tax Adjustment Workpapers


** Per Revenue Runs Schedule 460

(5) Calculation of effective Oregon Excise Tax:

Net Income attributable to Oregon-NOT USED	1.000000	
Multiplied by:		
Oregon Excise Tax	0.076000	
Adjusted Rate	0.076000	
Adj For: Uncollectible Rate	0.004889	
Commission fees	0.002500	
ERSA	0.000751	
Franchise Fees	0.020543	0.028683
EFFECTIVE RATE = (0.076000 * (1 - 0.028683))		0.073820

Prep by: 

Date: 03-14-2013


Mgr. Review: 

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2012
Uncollectible Accounts Adjustment - Type I

	Rate	Adjustments
OPERATING REVENUES		
1		Total General Business
2		Transportation
3		Other
4		Total Operating Revenues
		0
OPERATING EXPENSES		
5		Gas Purchased
6		Operations & Maintenance
		Uncollectible expense adjustment
		(87,420)
7		Administrative & General
		Commission fees adjustment
		Energy Resource Supplier Assessment adj
8		Taxes Other Than Income
		Franchise Fee
9		Depreciation & Amortization
10		Total Operating Expenses
		(87,420)
11		OPERATING INCOME BEFORE INCOME TAX
		87,420
INCOME TAXES		
12		Current Federal Income Taxes
	0.350000	28,272
13		Deferred Federal Income Taxes
14		State Income Taxes
	0.076000	6,644
15		Total Income Taxes
		34,916
16		NET OPERATING INCOME
		52,504

Prep by: 

Date: 02-08-2013

Mgr. Review: 

AVISTA UTILITIES
Oregon Jurisdiction
Twelve Months Ending December 31, 2012
Uncollectible Accounts

Uncollectible Accounts per Results Reports-904.xx	\$568,255
3 Year Average Uncollectibles at 12/12 Revenue (98,342,326 x .48894%)	480,835
Increase (Decrease) in Uncollectible Accounts	(\$87,420)

	<u>12 ME Dec</u>	<u>Net Write-Offs</u>	<u>Operating Revenue</u> ⁽¹⁾	<u>% of Revenue</u>
Actual Net Write-Offs				
Three Year Average Calculation	2010	418,376	97,699,468	0.43%
	2011	533,434	105,493,975	0.51%
	2012	524,105	98,342,326	0.53%
 Three Year Average Uncollectibles as Percent of Revenue				 0.48894%

Oregon Jurisdiction /Gross Write-offs - (DR) Acct. 144.200		UA-2	966,738
Oregon Jurisdiction Reinstatements (CR) 144.600		UA-2	(243,330)
Oregon Jurisdiction Recoveries (CR) 144.700		UA-2	(199,303)
Actual Net Write-offs			\$524,105

(1) Excludes Sales for Resale

Prep by: SS
 Mgr. Review: Jma

Ferc Acct	Jurisdiction	Accountin	Beginning Balance	Monthly Activity Amt	Ending Balance	
144200	OR	201201	13,791,809.00	30,950.93	13,822,760.13	
		201202	13,822,760.00	41,811.82	13,864,571.95	
		201203	13,864,572.00	46,359.70	13,910,931.65	
		201204	13,910,932.00	87,946.84	13,998,878.49	
		201205	13,998,878.00	111,120.20	14,109,998.69	
		201206	14,109,999.00	123,045.76	14,233,044.45	
		201207	14,233,044.00	126,082.03	14,359,126.48	
		201208	14,359,126.00	145,492.29	14,504,618.77	
		201209	14,504,619.00	105,254.21	14,609,872.98	
		201210	14,609,873.00	69,743.77	14,679,616.75	
		201211	14,679,617.00	43,594.27	14,723,211.02	
		201212	14,723,211.00	35,336.00	14,758,547.02	
		Sum		170,608,440.00	966,737.82	171,575,178.38
					UA-1	
144600	OR	201201	(2,097,472.00)	(17,891.17)	(2,115,363.03)	
		201202	(2,115,363.00)	(14,306.19)	(2,129,669.22)	
		201203	(2,129,669.00)	(14,144.26)	(2,143,813.48)	
		201204	(2,143,813.00)	(19,992.29)	(2,163,805.77)	
		201205	(2,163,806.00)	(13,256.42)	(2,177,062.19)	
		201206	(2,177,062.00)	(15,414.65)	(2,192,476.84)	
		201207	(2,192,477.00)	(17,184.14)	(2,209,660.98)	
		201208	(2,209,661.00)	(19,688.92)	(2,229,349.90)	
		201209	(2,229,350.00)	(23,050.48)	(2,252,400.38)	
		201210	(2,252,400.00)	(37,798.69)	(2,290,199.07)	
		201211	(2,290,199.00)	(28,589.47)	(2,318,788.54)	
		201212	(2,318,789.00)	(22,013.26)	(2,340,801.80)	
		Sum		(26,320,061.00)	(243,329.94)	(26,563,391.20)
					UA-1	
144700	OR	201201	(3,052,293.00)	(13,663.87)	(3,065,957.24)	
		201202	(3,065,957.00)	(19,994.05)	(3,085,951.29)	
		201203	(3,085,951.00)	(20,881.88)	(3,106,833.17)	
		201204	(3,106,833.00)	(14,069.44)	(3,120,902.61)	
		201205	(3,120,903.00)	(14,048.54)	(3,134,951.15)	
		201206	(3,134,951.00)	(15,905.20)	(3,150,856.35)	
		201207	(3,150,856.00)	(11,732.83)	(3,162,589.18)	
		201208	(3,162,589.00)	(17,463.31)	(3,180,052.49)	
		201209	(3,180,052.00)	(15,566.62)	(3,195,619.11)	
		201210	(3,195,619.00)	(17,729.58)	(3,213,348.69)	
		201211	(3,213,349.00)	(26,117.44)	(3,239,466.13)	
		201212	(3,239,466.00)	(12,129.87)	(3,251,596.00)	
		Sum		(37,708,819.00)	(199,302.63)	(37,908,123.41)
					UA-1	

Prep by: SS
 Mgr. Review: ma

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2012
Salaries & Wages - Type I

	Rate	Adjustments
OPERATING REVENUES		
1	Total General Business	
2	Transportation	
3	Other	
4	Total Operating Revenues	<u>0</u>
OPERATING EXPENSES		
5	Gas Purchased	
6	Operations & Maintenance Uncollectible expense adjustment	(11,018)
7	Administrative & General Commission fees adjustment Energy Resource Supplier Assessment adj	(15,502)
8	Taxes Other Than Income Franchise Fee	
9	Depreciation & Amortization	
10	Total Operating Expenses	<u>(26,520)</u>
11	OPERATING INCOME BEFORE INCOME TAX	26,520
INCOME TAXES		
12	Current Federal Income Taxes	0
		8,576
13	Deferred Federal Income Taxes	
14	State Income Taxes	2,016
15	Total Income Taxes	<u>10,592</u>
16	NET OPERATING INCOME	<u>15,928</u>
AVERAGE RATE BASE		
17	Utility Plant in Service	(16,254)
18	Less: Accumulated Depreciation & Amortization	
19	Net Utility Plant	<u>(16,254)</u>
20	Accumulated Deferred Income Taxes	
21	Inventory and Other	
22	TOTAL AVERAGE RATE BASE	<u>(16,254)</u>

Prep by: RFDate: 03-19-2013Mgr. Review: Jma

AVISTA UTILITIES
Calculation of PUC wage formula

Explanation: Staff's proposal adjusts XX test period wages and salaries in accordance with guidelines followed in previous rate cases. Hence, staff allows wages and salaries to increase based on published CPI projections, and then allows the company to share 50/50 a 10% band around staff's calculated projection.

Line No.	Source		Officers	Exempt	Non Exempt	Union	Total
1	Avista Data	Annualized Payroll-2009	\$3,154,867	\$41,903,242	\$13,662,603	\$44,228,490	102,949,201
2	Avista Data	Ave. # of Employees (FTE)-2009	12	489	294	683	1,478
3	(1)/(2)	Average Salary	\$262,906	\$85,692	\$46,471	\$64,756	\$69,654
4	CPI Index - See Below	Allowable % Increase	1.07053	1.07053	1.07053	1.09803	0.0
5	Avista Data	Ave. # of Employees (FTE)-2012	11	573	329	681	1,594
6	(3)*(4)*(5)	Projected Payroll	\$3,095,934	\$52,564,499	\$16,367,442	\$48,422,061	\$120,449,935
7	Avista Data	Annualized Payroll-2012	\$3,297,649	\$52,781,728	\$16,809,207	\$49,033,770	\$121,922,354
8	(6)-(7)	Total Difference	\$201,715	\$217,229	\$441,766	\$611,710	\$1,472,419
9	(6)*.10	10% Band - Allowable	\$309,593	\$5,256,450	\$1,636,744	\$4,842,206	\$12,044,993
10	[(8) or (9)] *.5	50% Sharing of Lesser of Difference or Band	\$100,857	\$108,614	\$220,883	\$305,855	\$736,209
11	(6)+/(10)	Staff Proposed Level	\$3,196,791	\$52,673,113	\$16,588,324	\$48,727,916	\$121,186,144
12	(11)-(7)	Net Payroll Adjustment	(\$100,857)	(\$108,614)	(\$220,883)	(\$305,855)	(\$736,209)
13	Avista Data	O&M Expense as % of Payroll Exp.	62.0%	62.0%	62.0%	62.0%	0.0%
14	(12)*(13)	O&M Expense Adjustment - Systemwide	(\$62,532)	(\$67,341)	(\$136,947)	(\$189,630)	\$0
15	SO	Oregon Allocation Factor	0.0581	0.0581	0.0581	0.0581	0
16	(14)*(15)	O&M Expense Adjustment	(\$3,633)	(\$3,913)	(\$7,957)	(\$11,018)	(\$26,520)
17	Avista Data	Capitalized Labor % of Payroll Exp.	38.00%	38.00%	38.00%	38.00%	0.00%
18	(12)*(17)	Rate Base Adjustment - Systemwide	(\$38,326)	(\$41,273)	(\$83,935)	(\$116,225)	\$0
19	(18)*(15)	Rate Base Adjustment - Oregon	(\$2,227)	(\$2,398)	(\$4,877)	(\$6,753)	(\$16,254)

	Annual CPI	Union Increases - Actual
2010	1.6	3.5
2011	3.2	3.0
2012	2.1	3.0
	<u>1.07053</u>	<u>1.0980</u>

Officers	(\$3,633)
Exempt	(\$3,913)
Non Exempt	(\$7,957)
Admin	<u>(\$15,502)</u>

The Company used the method provided by Commission Staff to compute this adjustment. The method uses total Company data and allocates a portion to Oregon. Due to this, detailed data is not available for administrative vs. O&M. Therefore, the Company will allocate officers, exempt and non-exempt to administrative and union to O&M.

Expenditure Type	305 Incentive/Bonus Pay
Type	(Multiple Items)

305

Data			
STATUS	Sum of Gas South Amt SUM	Sum of Transaction Qty SUM	Sum of Transaction Amt SUM
Exempt	1000	-	\$ 197,733
Non-Exempt	0	-	\$ 30,012
UNION	0	-	\$ 14,750
Grand Total	1000	-	\$ 242,495

Reg = Non-Benefit Labor/Benefit Labor/Regular Labor

310, 315, 340, 345

Expenditure Type	(Multiple Items)
Type	(Multiple Items)

Data			
STATUS	Sum of Gas South Amt SUM	Sum of Transaction Qty SUM	Sum of Transaction Amt SUM
Exempt	\$ 546,809.40	387,132	\$ 16,712,817.22
Non-Exempt	\$ 26,120.29	136,242	\$ 3,170,093.07
Officer	\$ -	333	\$ 37,999.93
UNION	\$ 272,812.56	539,526	\$ 19,413,658.85
Grand Total	\$ 845,742.25	1,063,233	\$ 39,334,569.07

Overtime

Expenditure Type	(Multiple Items)
Type	(Multiple Items)

320, 325

Data			
STATUS	Sum of Gas South Amt SUM	Sum of Transaction Qty SUM	Sum of Transaction Amt SUM
Exempt	\$ 519.40	352	\$ 25,905.94
Non-Exempt	\$ 3,138.78	1,939	\$ 105,046.25
UNION	\$ 24,331.83	54,814	\$ 4,074,565.64
Grand Total	\$ 27,990.01	57,105	\$ 4,205,517.83

PTO/Loadings

Expenditure Type	(Multiple Items)
Type	(Multiple Items)

330, 335, 520

Data			
STATUS	Sum of Gas South Amt SUM	Sum of Transaction Qty SUM	Sum of Transaction Amt SUM
Exempt	\$ -	2	\$ 131.43
Non-Exempt	\$ -	1	\$ 87.62
UNION	\$ -	348	\$ 28,300.13
#N/A	\$ 136,648.32	-	\$ 6,311,473.54
Grand Total	\$ 136,648.32	350	\$ 6,339,992.72

Total Capital	\$	1,011,380.58	\$	1,120,687.35	\$	50,122,574.62
Last year (2011)	\$	828,776.76		1,031,269	\$	44,414,105.50
					\$	5,708,469.12

Expenditure Type	305 Incentive/Bonus Pay
Type	(Multiple Items)

305

Data			
STATUS	Sum of Gas South Amt SUM	Sum of Transaction Qty SUM	Sum of Transaction Amt SUM
Exempt	\$ 20,315.61	\$ -	\$ 240,423.19
Non-Exempt	\$ 1,110.30	\$ -	\$ 16,380.50
UNION	\$ 201.68	\$ -	\$ 6,500.00
Grand Total	\$ 21,627.59	\$ -	\$ 263,303.69

Reg = Non-Benefit Labor/Benefit Labor/Regular Labor

310, 315, 340, 345

Expenditure Type	(Multiple Items)
Type	(Multiple Items)

Data			
STATUS	Sum of Gas South Amt SUM	Sum of Transaction Qty SUM	Sum of Transaction Amt SUM
Exempt	\$ 2,090,722.71	\$ 632,528.66	\$ 28,446,371.82
Non-Exempt	\$ 891,038.76	\$ 451,591.70	\$ 11,255,430.63
Officer	\$ 215,900.61	\$ 19,575.13	\$ 2,789,410.33
UNION	\$ 2,027,887.53	\$ 676,520.24	\$ 22,712,068.83
#N/A	\$ 15,256.11	\$ 3,076.59	\$ 167,804.22
Grand Total	\$ 5,240,805.72	\$ 1,783,292.32	\$ 65,371,085.83

Overtime

Expenditure Type	(Multiple Items)
Type	(Multiple Items)

320, 325

Data			
STATUS	Sum of Gas South Amt SUM	Sum of Transaction Qty SUM	Sum of Transaction Amt SUM
Exempt	\$ 232.11	\$ 397.50	\$ 28,830.14
Non-Exempt	\$ 23,533.74	\$ 11,704.10	\$ 707,877.85
UNION	\$ 270,313.09	\$ 54,911.20	\$ 4,064,510.80
Grand Total	\$ 294,078.94	\$ 67,012.80	\$ 4,801,218.79

PTO/Loadings

Expenditure Type	(Multiple Items)
Type	(Multiple Items)

330, 335, 520

Data			
STATUS	Sum of Gas South Amt SUM	Sum of Transaction Qty SUM	Sum of Transaction Amt SUM
Exempt	\$ -	\$ 1,062.00	\$ 32,199.14
UNION	\$ 10.36	\$ 8,369.00	\$ 222,658.03
#N/A	\$ 855,527.29	\$ -	\$ 10,621,849.05
Grand Total	\$ 855,537.65	\$ 9,431.00	\$ 10,876,706.22

Total O & M	\$ 6,412,049.90	\$ 1,859,736.12	\$ 81,312,314.53
Last year (2011)	\$ 6,330,450.39	\$ 1,826,721.50	\$ 77,947,127.44
			\$ 3,365,187.09

82.61%	\$ 12,602.95	\$ 2,541.55	\$ 138,621.69
17.39%	\$ 2,653.16	\$ 535.04	\$ 29,182.53

Expenditure Type	305 Incentive/Bonus Pay
Type	(Multiple Items)

305

Data			
STATUS	Sum of Gas South Amt SUM	Sum of Transaction Qty SUM	Sum of Transaction Amt SUM
Exempt	2250	-	\$ 86,136
Non-Exempt	0	-	\$ 7,450
Union	2750	-	\$ 20,243
Grand Total	5000	-	\$ 113,829

Reg = Non-Benefit Labor/Benefit Labor/Regular Labor

310, 315, 340, 345

Expenditure Type	(Multiple Items)
Type	(Multiple Items)

Data			
STATUS	Sum of Gas South Amt SUM	Sum of Transaction Qty SUM	Sum of Transaction Amt SUM
Exempt	\$ 486,540.39	312,454	\$ 12,539,683.90
Non-Exempt	\$ 16,628.25	115,542	\$ 2,393,650.47
Union	\$ 330,479.15	522,751	\$ 17,034,281.02
#N/A	\$ (83.12)	-	\$ -
Officer	\$ -	739	\$ 90,621.30
Grand Total	\$ 833,564.67	951,487	\$ 32,058,236.69

Overtime

Expenditure Type	(Multiple Items)
Type	(Multiple Items)

320, 325

Data			
STATUS	Sum of Gas South Amt SUM	Sum of Transaction Qty SUM	Sum of Transaction Amt SUM
Exempt	\$ -	-	\$ 17.59
Non-Exempt	\$ 991.82	1,333	\$ 49,662.32
Union	\$ 38,164.44	50,651	\$ 3,420,475.77
#N/A	\$ -	-	\$ -
Grand Total	\$ 39,156.26	51,984	\$ 3,470,155.68

PTO/Loadings

Expenditure Type	(Multiple Items)
Type	(Multiple Items)

330, 335, 520

Data			
STATUS	Sum of Gas South Amt SUM	Sum of Transaction Qty SUM	Sum of Transaction Amt SUM
Union	\$ -	8	\$ 178.14
#N/A	\$ 143,601.94	-	\$ 5,518,195.69
Grand Total	\$ 143,601.94	8	\$ 5,518,373.83

Total Capital	\$	1,021,322.87	\$	1,003,479.55	\$	41,160,595.54
Last year (2008)		1,093,735.50		994,012.07		38,921,225.57
					\$	2,239,369.97

Expenditure Type	305 Incentive/Bonus Pay
Type	(Multiple Items)

305

Data	
STATUS	Sum of Gas South Amt SUM Sum of Transaction Qty SUM Sum of Transaction Amt SUM
Exempt	\$ 11,796.41 \$ - \$ 208,133.43
Non-Exempt	\$ 1,617.53 \$ - \$ 33,150.00
Union	\$ 504.17 \$ - \$ 22,204.48
Grand Total	\$ 13,918.11 \$ - \$ 263,487.91

Reg = Non-Benefit Labor/Benefit Labor/Regular Labor

310, 315, 340, 345

Expenditure Type	(Multiple Items)
Type	(Multiple Items)

Data	
STATUS	Sum of Gas South Amt SUM Sum of Transaction Qty SUM Sum of Transaction Amt SUM
Exempt	\$ 1,712,466.15 \$ 537,264.66 \$ 22,552,742.41
Non-Exempt	\$ 745,161.27 \$ 404,276.19 \$ 9,210,684.86
Union	\$ 1,985,192.65 \$ 684,808.73 \$ 20,583,151.87
#N/A	\$ 39,331.92 \$ 14,938.05 \$ 527,188.61
Officer	\$ 223,847.40 \$ 19,728.96 \$ 2,586,380.69
Grand Total	\$ 4,705,999.39 \$ 1,661,016.59 \$ 55,460,148.44

Overtime

Expenditure Type	(Multiple Items)
Type	(Multiple Items)

320, 325

Data	
STATUS	Sum of Gas South Amt SUM Sum of Transaction Qty SUM Sum of Transaction Amt SUM
Exempt	\$ 21.87 \$ 56.75 \$ 4,074.46
Non-Exempt	\$ 15,942.90 \$ 10,462.09 \$ 587,072.94
Union	\$ 255,101.16 \$ 66,434.28 \$ 4,401,496.15
Grand Total	\$ 271,065.93 \$ 76,953.12 \$ 4,992,643.55

PTO/Loadings

Expenditure Type	(Multiple Items)
Type	(Multiple Items)

330, 335, 520

Data	
STATUS	Sum of Gas South Amt SUM Sum of Transaction Qty SUM Sum of Transaction Amt SUM
Union	\$ - \$ 18,195.50 \$ 421,153.46
#N/A	\$ 811,969.69 \$ - \$ 9,491,288.66
Grand Total	\$ 811,969.69 \$ 18,195.50 \$ 9,912,442.12

Total O & M	\$ 5,802,953.12	\$ 1,756,165.21	\$ 70,628,722.02
Last year (2008)	\$ 5,706,242.20	\$ 1,719,881.90	\$ 68,224,374.21
			\$ 2,404,347.81

84.03%	\$ 33,051.50	\$ 12,552.78	\$ 443,008.51
15.97%	\$ 6,280.42	\$ 2,385.27	\$ 84,180.10

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2012
Incentive Pay Adjustment - Type I

	Rate	Adjustments
OPERATING REVENUES		
1 Total General Business		
2 Transportation		
3 Other		
4 Total Operating Revenues		<u>0</u>
OPERATING EXPENSES		
5 Gas Purchased		
6 Operations & Maintenance Uncollectible expense adjustment		
7 Administrative & General Commission fees adjustment Energy Resource Supplier Assessment adj		(413,471)
8 Taxes Other Than Income Franchise Fee		
9 Depreciation & Amortization		
10 Total Operating Expenses		<u>(413,471)</u>
11 OPERATING INCOME BEFORE INCOME TAX		413,471
INCOME TAXES		
12 Current Federal Income Taxes	0.350000	133,716
13 Deferred Federal Income Taxes		
14 State Income Taxes	0.076000	<u>31,424</u>
15 Total Income Taxes		<u>165,140</u>
16 NET OPERATING INCOME		<u><u>248,331</u></u>

Prep by: ABDate: 04-16-2013Mgr. Review: Jma

AVISTA UTILITIES**Adjust Oregon Jurisdiction Incentives
For 2012**

		<u>Incentives -</u> <u>Company Total</u>	8.067% <u>Incentives - Oregon</u> <u>Share</u>	<u>Disallowance</u> <u>Percent</u>	<u>Adjustment</u>
Non-Executives	(Note 1)	\$8,201,792	\$661,639	50%	(\$330,819)
Executives (Utility)	(Note 1)	932,509	75,226	100%	(75,226)
Executives (417)	(Note 2)	0	0	100%	0
Pacesetters	(Note 3)	341,900	12,684	50%	(6,342)
		<u>\$9,476,201</u>	<u>\$749,548</u>		<u>(\$412,387)</u>
					Misc. Accrual Adjustment (\$1,084)
			Total		<u><u>(\$413,471)</u></u>

Notes:

1. Incentive Plan focuses on the customer and recognizes and rewards employees/executives for their contributions in achieving non-financial goals of Avista.
2. Incentive Plan is designed to focus each executive on the Company's strategic financial goals.
3. Incentive Plan for individual merit-based awards.

Per UG-201 (Order No. 11-080), all Parties agreed to disallowances identified above.

Avista Utilities

Adjust 2011 Incentives
Adjusts Incentives to 2011 Actuals

	Utility Total	Non-Exec Utility	Executive		417	Co. Total
			Total	Utility		
		<i>cr 920</i>		<i>cr 920</i>		
Test Period Incentive Liability (2012)	10,078,992	9,147,742	931,250	931,250	-	10,078,992
2012 Incentives Accrued	10,065,551	9,134,301	931,250	931,250	-	10,078,992
To Adjust Test Year 2012 to 2012 actuals	(13,441)	(13,441)	-	-	-	-
		<i>cr 920</i>		<i>dr 920</i>	<i>417</i>	

Summary

Adjust Test Year Incentives to Actual 2011

(13,441)
cr 920

Adjust Test Year Exec Incentives to Actual 2011

-
dr 920
0
-
dr 920

\$ (13,441) net

Allocated to Washington Electric

0.72383 Note 7
0.67029 Note 4

\$ (6,521) dr/(cr) to 920

Allocated to Washington Gas

0.19477 Note 7
0.67587 Note 4

\$ (1,769)

Allocated to Idaho Electric

0.72383 Note 7
0.32971 Note 4

\$ (3,208)

Allocated to Idaho Gas

0.19477 Note 7
0.32413 Note 4

\$ (849)

Allocated to Oregon

0.08067 Note 7

\$ (1,084)

Trans Id	Project	Task	Expend Type	Item Date	Quantity - Account		UOM	Comment	Expend Org	Non-Labor Resc Non-Labor Resour []	
					920/417						
47		9905034	920000 885 Miscellaneous	03-31-2012	\$	7,448	Currency	PR Tax - O&M Officer	Z87 - Benefits Loaders		001\,23238
J48		9905034	920000 359 Incentive/Bonus Accrual	03-31-2012	\$	717,949	Currency	Employee Incentive Accrual	Z90 - Incentive Compensation		001\,23238
8661049		9905034	920000 885 Miscellaneous	03-31-2012	\$	68,242	Currency	PR Tax - Employee Incentive	Z87 - Benefits Loaders		001\,23230
8661050		9905034	920000 359 Incentive/Bonus Accrual	03-31-2012	\$	86,100	Currency	O&M Officer	Z90 - Incentive Compensation		001\,23238
			Acct 417*		\$	240,551					
					\$	1,120,290					
8762619		9905034	920000 885 Miscellaneous	04-30-2012	\$	4,138	Currency	PR Tax - O&M Officer	Z87 - Benefits Loaders		001\,23238
8762620		9905034	920000 359 Incentive/Bonus Accrual	04-30-2012	\$	47,833	Currency	O&M Officer	Z90 - Incentive Compensation		001\,23238
			Acct 417*		\$	133,640					
					\$	185,611					
8874647		9905034	920000 359 Incentive/Bonus Accrual	05-31-2012	\$	622,325	Currency	Employee Incentive Accrual	Z90 - Incentive Compensation		001\,23238
8874648		9905034	920000 885 Miscellaneous	05-31-2012	\$	5,156	Currency	PR Tax - O&M Officer	Z87 - Benefits Loaders		001\,23238
8874649		9905034	920000 359 Incentive/Bonus Accrual	05-31-2012	\$	57,400	Currency	O&M Officer	Z90 - Incentive Compensation		001\,23238
8874650		9905034	920000 885 Miscellaneous	05-31-2012	\$	55,165	Currency	PR Tax - Employee Incentive	Z87 - Benefits Loaders		001\,23238
			GL Only		\$						
			Acct 417*		\$	160,859					
					\$	900,905					
8961996		9905034	920000 359 Incentive/Bonus Accrual	06-30-2012	\$	(128,193)	Currency	O&M Officer	Z90 - Incentive Compensation		001\,23238
8961997		9905034	920000 359 Incentive/Bonus Accrual	06-30-2012	\$	266,711	Currency	Employee Incentive Accrual	Z90 - Incentive Compensation		001\,23238
8961998		9905034	920000 885 Miscellaneous	06-30-2012	\$	23,337	Currency	PR Tax - Employee Incentive	Z87 - Benefits Loaders		001\,23238
8961999		9905034	920000 885 Miscellaneous	06-30-2012	\$	(11,217)	Currency	PR Tax - O&M Officer	Z87 - Benefits Loaders		001\,23238
			Acct 417*		\$	(358,484)					
					\$	(207,846)					
9074860		9905034	920000 359 Incentive/Bonus Accrual	07-31-2012	\$	266,711	Currency	Employee Incentive Accrual	Z90 - Incentive Compensation		001\,23238
9074861		9905034	920000 885 Miscellaneous	07-31-2012	\$	23,337	Currency	PR Tax - Employee Incentive	Z87 - Benefits Loaders		001\,23238
9074862		9905034	920000 359 Incentive/Bonus Accrual	07-31-2012	\$	10,523	Currency	O&M Officer	Z90 - Incentive Compensation		001\,23238
9074863		9905034	920000 885 Miscellaneous	07-31-2012	\$	921	Currency	PR Tax - O&M Officer	Z87 - Benefits Loaders		001\,23238
			Acct 417*		\$	29,428					
					\$	330,920					
9146815		9905034	920000 885 Miscellaneous	08-31-2012	\$	23,337	Currency	PR Tax - Employee Incentive	Z87 - Benefits Loaders		001\,23238
9146816		9905034	920000 885 Miscellaneous	08-31-2012	\$	921	Currency	PR Tax - O&M Officer	Z87 - Benefits Loaders		001\,23238
9146817		9905034	920000 359 Incentive/Bonus Accrual	08-31-2012	\$	266,711	Currency	Employee Incentive Accrual	Z90 - Incentive Compensation		001\,23238
9146818		9905034	920000 359 Incentive/Bonus Accrual	08-31-2012	\$	10,523	Currency	O&M Officer	Z90 - Incentive Compensation		001\,23238
			Acct 417*		\$	29,428					
					\$	330,920					
9309011		9905034	920000 359 Incentive/Bonus Accrual	09-30-2012	\$	1,280,210	Currency	Employee Incentive Accrual	Z90 - Incentive Compensation		001\,23238
9309012		9905034	920000 885 Miscellaneous	09-30-2012	\$	112,018	Currency	PR Tax - Employee Incentive	Z87 - Benefits Loaders		001\,23238
9309013		9905034	920000 885 Miscellaneous	09-30-2012	\$	3,181	Currency	PR Tax - O&M Officer	Z87 - Benefits Loaders		001\,23238
9309014		9905034	920000 359 Incentive/Bonus Accrual	09-30-2012	\$	36,353	Currency	O&M Officer	Z90 - Incentive Compensation		001\,23238
			Acct 417*		\$	101,659					
					\$	1,533,421					
9402261		9905034	920000 359 Incentive/Bonus Accrual	10-31-2012	\$	13,393	Currency	O&M Officer	Z90 - Incentive Compensation		001\,23238
9402262		9905034	920000 359 Incentive/Bonus Accrual	10-31-2012	\$	379,322	Currency	Employee Incentive Accrual	Z90 - Incentive Compensation		001\,23238
9402263		9905034	920000 885 Miscellaneous	10-31-2012	\$	1,172	Currency	PR Tax - O&M Officer	Z87 - Benefits Loaders		001\,23238
9402264		9905034	920000 885 Miscellaneous	10-31-2012	\$	33,191	Currency	PR Tax - Employee Incentive	Z87 - Benefits Loaders		001\,23238
			Acct 417*		\$	37,454					
					\$	464,531					
9527259		9905034	920000 885 Miscellaneous	11-30-2012	\$	12,328	Currency	PR Tax - Employee Incentive	Z87 - Benefits Loaders		001\,23238
9527260		9905034	920000 885 Miscellaneous	11-30-2012	\$	435	Currency	PR Tax - O&M Officer	Z87 - Benefits Loaders		001\,23238
9527261		9905034	920000 359 Incentive/Bonus Accrual	11-30-2012	\$	379,322	Currency	Employee Incentive Accrual	Z90 - Incentive Compensation		001\,23238
9527262		9905034	920000 359 Incentive/Bonus Accrual	11-30-2012	\$	13,393	Currency	O&M Officer	Z90 - Incentive Compensation		001\,23238
			Acct 417*		\$	35,559					
					\$	441,037					
9663210		9905034	920000 885 Miscellaneous	12-31-2012	\$	26,354	Currency		Z87 - Benefits Loaders		001\,23238
9663211		9905034	920000 359 Incentive/Bonus Accrual	12-31-2012	\$	378,840	Currency		Z90 - Incentive Compensation		001\,23238
9663212		9905034	920000 885 Miscellaneous	12-31-2012	\$	279,616	Currency		Z87 - Benefits Loaders		001\,23238
9663213		9905034	920000 885 Miscellaneous	12-31-2012	\$	31,254	Currency		Z87 - Benefits Loaders		001\,23238
9663214		9905034	920000 359 Incentive/Bonus Accrual	12-31-2012	\$	319,441	Currency		Z90 - Incentive Compensation		001\,23238
9663215		9905034	920000 359 Incentive/Bonus Accrual	12-31-2012	\$	3,239,860	Currency		Z90 - Incentive Compensation		001\,23238
			Acct 417*		\$	(410,094)					
			GL only		\$	182,682					
					\$	4,047,953					

Total Test Period Expense \$ 9,147,742

Total 232380 Balance Sheet	\$	9,125,986	Allocation	Non-Officer	Officer	Total
Other Clearing Accounts	\$	8,315	Non_Officer	8,194,326	931,660	9,125,986
	\$	9,134,301	Officer	7,466	849	8,315
				8,201,792	932,509	9,134,301

Difference Prior Period \$ (13,441)

AW

Trans Id	Project	Task	Expend Type	Item Date	Quantity
8661138	77705021	417100	885 Miscellaneous	03-31-2012	\$ 19,151.00
8661139	77705021	417100	359 Incentive/Bonus Accrual	03-31-2012	\$ 221,400.00
				Total	\$ 240,551.00
8762673	77705021	417100	885 Miscellaneous	04-30-2012	\$ 10,640.00
8762674	77705021	417100	359 Incentive/Bonus Accrual	04-30-2012	\$ 123,000.00
				Total	\$ 133,640.00
8874672	77705021	417100	359 Incentive/Bonus Accrual	05-31-2012	\$ 147,600.00
8874673	77705021	417100	885 Miscellaneous	05-31-2012	\$ 13,259.00
				Total	\$ 160,859.00
8962045	77705021	417100	359 Incentive/Bonus Accrual	06-30-2012	\$ (329,640.00)
8962046	77705021	417100	885 Miscellaneous	06-30-2012	\$ (28,844.00)
				Total	\$ (358,484.00)
9074871	77705021	417100	359 Incentive/Bonus Accrual	07-31-2012	\$ 27,060.00
9074872	77705021	417100	885 Miscellaneous	07-31-2012	\$ 2,368.00
				Total	\$ 29,428.00
9146845	77705021	417100	885 Miscellaneous	08-31-2012	\$ 2,368.00
9146846	77705021	417100	359 Incentive/Bonus Accrual	08-31-2012	\$ 27,060.00
				Total	\$ 29,428.00
9309018	77705021	417100	885 Miscellaneous	09-30-2012	\$ 8,179.00
9309019	77705021	417100	359 Incentive/Bonus Accrual	09-30-2012	\$ 93,480.00
				Total	\$ 101,659.00
9402335	77705021	417100	359 Incentive/Bonus Accrual	10-31-2012	\$ 34,440.00
9402336	77705021	417100	885 Miscellaneous	10-31-2012	\$ 3,013.50
				Total	\$ 37,453.50
9527289	77705021	417100	885 Miscellaneous	11-30-2012	\$ 1,119.00
9527290	77705021	417100	359 Incentive/Bonus Accrual	11-30-2012	\$ 34,440.00
				Total	\$ 35,559.00
9663218	77705021	417100	359 Incentive/Bonus Accrual	12-31-2012	\$ (378,840.00)
9663219	77705021	417100	885 Miscellaneous	12-31-2012	\$ (31,254.00)
				Total	\$ (410,094.00)

NO NON-UTILITY INCENTIVE FOR EXECUTIVE OFFICERS \$ (1.00)

PACESETTER DETAIL

[] E52	
Row Labels	Sum of Proj Func Burdened Cost
107030	\$ 9,750.00
107040	\$ 2,000.00
107050	\$ 750.00
107110	\$ 2,500.00
107300	\$ 3,000.00
107400	\$ 5,000.00
107491	\$ 750.00
107500	\$ 2,400.00
107610	\$ 2,200.00
107621	\$ 2,000.00
107632	\$ 21,500.00
107660	\$ 36,950.00
184502	\$ 750.00
184523	\$ 750.00
186200	\$ -
232380	\$ 1,500.00
242609	\$ 1,200.00
242614	\$ 2,500.00
242616	\$ 1,250.00
300100	\$ 50,000.00
426140	\$ 750.00
426400	\$ 25,000.00
537000	\$ 2,500.00
539000	\$ 1,000.00
551000	\$ 4,000.00
557000	\$ 20,000.00
561210	\$ 1,750.00
580000	\$ 4,750.00
588000	\$ 9,100.00
588040	\$ 1,500.00
598010	\$ 350.00
813000	\$ 5,800.00
870000	\$ 3,750.00
880000	\$ 1,500.00
887000	\$ 2,100.00
901000	\$ 750.00
902010	\$ 500.00
903100	\$ 8,000.00
905000	\$ 2,250.00
905020	\$ 4,750.00
908000	\$ 3,500.00
909000	\$ 500.00
920000	\$ 58,550.00
920010	\$ 11,500.00
921000	\$ 12,500.00
921200	\$ 1,000.00
921207	\$ 500.00
923000	\$ 500.00
926101	\$ 3,000.00
928010	\$ 3,000.00
930200	\$ 500.00
Grand Total	\$ 341,900.00

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2012
Memberships & Dues Adjustment-Type I

	Rate	Adjustments
OPERATING REVENUES		
1		Total General Business
2		Transportation
3		Other
4		Total Operating Revenues
		0
OPERATING EXPENSES		
5		Gas Purchased
6		Operations & Maintenance
		Uncollectible expense adjustment
7		Administrative & General
		Commission fees adjustment
		Energy Resource Supplier Assessment adj
8		Taxes Other Than Income
		Franchise Fee
9		Depreciation & Amortization
10		Total Operating Expenses
		(39,211)
11		OPERATING INCOME BEFORE INCOME TAX
		39,211
INCOME TAXES		
		0
12	0.350000	Current Federal Income Taxes
13		Deferred Federal Income Taxes
14	0.076000	State Income Taxes
15		Total Income Taxes
		15,661
16		NET OPERATING INCOME
		23,550

Prep by: js

Mgr. Review: ma

AVISTA UTILITIES
Oregon Jurisdiction
Twelve Months Ending December 31, 2012
Memberships & Dues Summary

Dues/Memberships Allocated and Direct Charges to
 Account 930.200 - Dues General
 Allocated by Utility Code 7 and 8 (CDAA; GDAA)

M&D-2 \$132,748

<u>Adjust 2012 Memberships & Dues by:</u>	Type	Loc#	Charged to Oregon	% Allowed	Allowed
American Gas Association	2	GDAA	106,484	75%	79,863
Western Energy Institute (formerly PCGA)	2	CDAA	2,264	75%	1,698
Northwest Gas Association	2	GDAA	14,008	75%	10,506
Washington Roundtable	3	CDAA	0	0%	0
Corporate Executive Board	1	CDAA	0	100%	0
WA Technology Center	3	CDAA	0	0%	0
Chamber of Commerce	3	GDOR	2,643	0%	0
Other- Oregon Allocated, Utility Code 7 and 8	3*	CDAA/GDAA	<u>7,349</u>	20%	<u>1,470</u>
Total			<u>132,748</u>		<u>93,537</u>
			<i>a</i>		<i>b</i>
					Remove (S39,211)
					<i>c</i> <i>c=b-a</i>

- Type definitions:
- 1 Industry research organizations: 100 % allowed
 - 2 National and regional trade organization: 75% allowed
 - 3 Other memberships and dues: Disallowed, unless utility shows just & reasonable for ratemaking
 - * Estimated 20 % of these expenditures related to individual memberships in professional organizations directly related to their duties, and remaining expenditures are for memberships in commercial and trade-type organizations

Ferc Acct	930200
Accounting Year	2012

Sum of Gas South Amt SUM					
Type	Vendor Name	Service	Jurisdiction	Total	
-	ADAM C MUNSON	CD	AA	18.56	
	BOSTON COLLEGE / CCC	CD	AA	201.67	
	CORP CREDIT CARD	CD	AA	369.21	
	ENERGY SOLUTIONS CENTER INC	CD	AA	1,089.04	
	JOHN F WILCOX	CD	AA	17.74	
	KELLEE E QUICK	CD	AA	17.74	
	LEAGUE OF OREGON CITIES	GD	OR	250.00	
	MARKETING EXECUTIVES CONFERENCE	CD	AA	76.63	
	MEDFORD ROGUE ROTARY CLUB	GD	OR	122.50	
	NASPP LTD	CD	AA	27.22	
	ROSEBURG ROTARY CLUB	GD	OR	715.00	
	ROTARY CLUB OF GRANTS PASS	GD	OR	330.00	
	SMART GRID CONSUMER COLLABORATIVE	CD	AA	806.70	
	SOUTHERN OREGON HISTORICAL SOCIETY	GD	OR	0.00	
	UNION COUNTY ECONOMIC	GD	OR	250.00	
	WESTERN LAMPAC	CD	AA	161.34	
	WSCPA	CD	AA	18.56	
	IDAHO ASSOCIATION OF BUILDING OFFICIALS	GD	AA	35.84	
	NATIONAL SAFETY COUNCIL	CD	AA	22.19	
	IRWA CHAPTER 19	CD	AA	123.80	
	IRWA	CD	AA	70.17	
	ENERGY INDUSTRY CBT ALLIANCE	CD	AA	564.69	
	NATIONAL BUSINESS AVIATION ASSOCIATION	CD	AA	56.87	
	SOSBN	GD	OR	300.00	
	DANIEL L LOUTZENHISER	CD	AA	9.68	
	WASHINGTON CLEAN TECHNOLOGY ALLIANCE	CD	AA	252.08	
	ROTARY CLUB OF SPOKANE #21	CD	AA	14.11	
	GREATER SPOKANE INCORPORATED	CD	AA	12.10	
	OECA	GD	OR	350.00	
	NFPA	GD	AA	47.30	
	NATIONAL ASSOC OF FIRE INVESTIGATORS	GD	AA	15.77	
	NYSE BOARD MEMBER LLC	CD	AA	875.27	
	GRANTS PASS & JOSEPHINE COUNTY	GD	OR	112.50	
	SOCIETY FOR HUMAN RESOURCE MANAGEMENT	CD	AA	14.52	
- Total				7,348.80	
Type 2	AMERICAN GAS ASSOCIATION	GD	AA	106,484.19	M&D-1
	NORTHWEST GAS ASSOCIATION	GD	AA	14,008.08	M&D-1
	WESTERN ENERGY INSTITUTE	CD	AA	2,263.92	M&D-1
Type 2 Total				122,756.19	
Type 3 - Chamber of Commerce	ASHLAND CHAMBER OF COMMERCE	GD	OR	200.00	
	THE CHAMBER OF MEDFORD / JACKSON COUNTY	GD	OR	725.00	
	WASHINGTON ROUNDTABLE	CD	AA	1,542.81	
	CENTRAL POINT CHAMBER OF COMMERCE	GD	OR	112.50	
	BOARDMAN CHAMBER OF COMMERCE	GD	OR	62.50	
Type 3 - Chamber of Commerce Total				2,642.81	M&D-1
Grand Total				132,747.80	M&D-1

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2012
Adjust Misc. True-ups - Type I

	Rate	Adjustments
OPERATING REVENUES		
1	Total General Business	
2	Transportation	
3	Other	
4	Total Operating Revenues	0
OPERATING EXPENSES		
5	Gas Purchased	
6	Operations & Maintenance Uncollectible expense adjustment	141,153
7	Administrative & General Commission fees adjustment Energy Resource Supplier Assessment adj	
8	Taxes Other Than Income Franchise Fee	0 0
9	Depreciation & Amortization	0
10	Total Operating Expenses	141,153
11	OPERATING INCOME BEFORE INCOME TAX	(141,153)
INCOME TAXES		
12	Current Federal Income Taxes	0 (45,649)
13	Deferred Federal Income Taxes	(16,012)
14	State Income Taxes	0.076000 (10,728)
15	Total Income Taxes	(72,389)
16	NET OPERATING INCOME	(68,764)

Prep by: SSMgr. Review: jma

AVISTA UTILITIES
Oregon Jurisdiction
Twelve Months Ending December 31, 2012
Atmospheric Testing Expense

Total amount of atmospheric testing every 3 years	450,000
Collecting in 2011 (3/12) - UG 186	30,500
Collecting in 2011 (9/12) - UG 201 - Eff. 4/1/11	112,500
Collecting in 2012	150,000
Collecting in 2013	150,000
Total Collected over three years	<u>443,000</u>


	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Collected in Rates	122,000	143,000	150,000	150,000
Spent in 2012		(30,454)	-	-
Net Adjustment	<u>122,000</u>	<u>112,546</u>	<u>150,000</u>	<u>150,000</u>

Note:

Atmospheric Corrosion expense is for an inspection program to find conditions in the Company's system that could lead to corrosion issues on customer meter sets. This "Atmospheric Corrosion" inspection program is a federal code mandated program that requires the Company to inspect all above ground steel pipe at a frequency not to exceed 3 years. This expense is on a three year rotation between the Company's jurisdictions (Washington, Idaho, and Oregon) and is therefore, coded directly to the specific state operations for the year in which the inspection occurs (2011 for Idaho).

For 2010, this program was completed in Oregon at a total cost of approximately \$484,000. This amortization approach of recovering these costs over a three year period was approved in Oregon Docket No. UG-201.

To be consistent between the states, and to keep the costs recovered by all three jurisdictions by the Company over the same three year period to keep the Company and customers whole, a three year amortization over the period 2011-2013, is necessary.

Prep by: 

Jurisdiction	OR
Service	GD

Sum of Transaction Amount				
Accounting Year	Project Desc	Expenditure Type	Expenditure Category	Total
2010	Atmospheric Corr Inspect Or	020 Professional Services	Contractor	30,608.96
		035 Workforce - Contract	Contractor	305,629.51
		205 Airfare	Employee Expenses	532.80
		210 Employee Auto Mileage	Employee Expenses	1,600.50
		215 Employee Business Meals	Employee Expenses	897.61
		230 Employee Lodging	Employee Expenses	2,136.64
		235 Employee Misc Expenses	Employee Expenses	0.00
		320 Overtime Pay - NU	Labor	7,099.45
		325 Overtime Pay - Union	Labor	1,839.65
		340 Regular Payroll - NU	Labor	40,347.53
		345 Regular Payroll - Union	Labor	63,337.30
		415 Material Issues	Material	10,276.36
		510 Payroll Benefits loading	Overhead	51,726.80
		515 Payroll Tax loading	Overhead	9,686.00
		520 Payroll Time Off loading	Overhead	18,881.67
		525 Small Tools loading	Overhead	4,346.21
		530 Stores/Material Loading	Overhead	1,780.66
		532 Materials Tax/Fght Loading	Overhead	182.68
		560 Road Vehicles	Transportation	2,924.40
		565 Small Vehicles	Transportation	18,505.85
		570 Work Vehicles	Transportation	35.00
		710 Rental Expense - Vehicle	Vehicle	2,484.95
		720 Vehicle Fuel Gasoline	Vehicle	631.65
		880 Materials & Equipment	Voucher	12,073.39
		885 Miscellaneous	Voucher	8,356.43
		915 Printing	Voucher	60.33
			Atmospheric Corr Inspect Or Total	
2011	Atmospheric Corr Inspect Or	035 Workforce - Contract	Contractor	2,871.44
		210 Employee Auto Mileage	Employee Expenses	413.00
		320 Overtime Pay - NU	Labor	35.34
		325 Overtime Pay - Union	Labor	359.76
		340 Regular Payroll - NU	Labor	5,395.41
		345 Regular Payroll - Union	Labor	15,683.14
		510 Payroll Benefits loading	Overhead	12,400.27
		515 Payroll Tax loading	Overhead	1,894.46
		520 Payroll Time Off loading	Overhead	3,366.76
		525 Small Tools loading	Overhead	774.70
		530 Stores/Material Loading	Overhead	21.10
		565 Small Vehicles	Transportation	3,619.40
		880 Materials & Equipment	Voucher	175.78
		885 Miscellaneous	Voucher	12,831.36
915 Printing	Voucher	171.20		
	Atmospheric Corr Inspect Or Total			60,013.12
2012	Atmospheric Corr Inspect Or	215 Employee Business Meals	Employee Expenses	151.89
		320 Overtime Pay - NU	Labor	3,188.36
		340 Regular Payroll - NU	Labor	793.62
		345 Regular Payroll - Union	Labor	7,395.98
		510 Payroll Benefits loading	Overhead	5,109.20
		515 Payroll Tax loading	Overhead	1,028.12
		520 Payroll Time Off loading	Overhead	1,541.76
		525 Small Tools loading	Overhead	542.36
		565 Small Vehicles	Transportation	2,593.60
	Atmospheric Corr Inspect Or Total			22,344.89
2013	Atmospheric Corr Inspect Or	215 Employee Business Meals	Employee Expenses	316.19
		230 Employee Lodging	Employee Expenses	1,448.42
		235 Employee Misc Expenses	Employee Expenses	66.29
		415 Material Issues	Material	3,358.04
		530 Stores/Material Loading	Overhead	470.13
		532 Materials Tax/Fght Loading	Overhead	67.16
	Atmospheric Corr Inspect Or Total			5,726.23
Grand Total				684,066.57

** - During 2010, an adjustment was made to remove the Union pay and associated loadings.

2012 Atmospheric Expen	\$ 22,344.89
Less Union Pay	(7,395.98)
Less Union Loadings	(6,101.68)
	\$ 8,847.23

Prep by: 


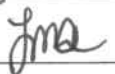
AVISTA UTILITIES

Oregon

Twelve Months Ending December 31, 2012

Adjust Prior Period True-ups- Type I (Senate Bill 408)

	Rate	Adjustments
OPERATING REVENUES		
1	Total General Business	
2	Transportation	
3	Other	
4	Total Operating Revenues	<u>0</u>
OPERATING EXPENSES		
5	Gas Purchased	
6	Operations & Maintenance Uncollectible expense adjustment	0
7	Administrative & General Commission fees adjustment Energy Resource Supplier Assessment adj	
8	Taxes Other Than Income Franchise Fee	0 0
9	Depreciation & Amortization	(1,858)
10	Total Operating Expenses	<u>(1,858)</u>
11	OPERATING INCOME BEFORE INCOME TAX	1,858
INCOME TAXES		
12	Current Federal Income Taxes	0
13	Deferred Federal Income Taxes	650
14	State Income Taxes	0.076000
15	Total Income Taxes	<u>650</u>
16	NET OPERATING INCOME	<u><u>1,208</u></u>

Prep by: Date: 03-19-2013Mgr. Review: 

AVISTA UTILITIES
Oregon Jurisdiction
Twelve Months Ending December 31, 2012
SB 408 Adjustment

Account 254250.GD.OR			
Balance 12/31/12	201212	\$	70,470.00
Balance 12/31/11	201112	\$	(771,592.00)
Change		\$	(842,062.00)

Dr 254250
Cr 407

Per Results			
Account 407330.GD.OR	accrual	\$	1,858.00
Account 407431.GD.OR	amort		(843,920.00) leave in*
Subtotal		\$	(842,062.00)
Account 407408.GD.OR	add-amort		155,950.00 leave in*
Total per Results		\$	(686,112.00)

407330 accrual entries recorded in 2012 related to the following years:

2009	1,858.00	eliminate
2010	-	eliminate
2011	-	eliminate
	\$ 1,858.00	

Eliminate 2009,
2010, and 2011
Accrual Entries
Recorded in 2012

	<u>Total Adjustment</u>	
Dr 407330	\$ (1,858.00)	\$ (1,858.00)
NOI before FIT	1,858.00	1,858.00
Cr DFIT	650.30	\$ 650.30
Dr DSIT		\$ -
NOI	\$ 1,207.70	\$ 1,207.70

*The 2012 amortization amounts are left in since the 2012 reduction in revenue due to refunds is left in.

Prep by: JSB
 Mgr. Review: Jma

	Net 2008 Refund	2009 Accrual	2010 Accrual	2011 Accrual	Total
ACCOUNT 254250.GD.OR					
Balance 12/31/11	\$0.00	-\$771,592.00	\$0.00	\$0.00	-\$771,592.00
Jan 2012 amortization		215,564.00			215,564.00
Jan 2012 interest	2.01%	-1,112.00 (1)			-1,112.00
Balance 1/31/12	\$0.00	-\$557,140.00	\$0.00	\$0.00	-\$557,140.00
Feb 2012 amortization		182,346.00			182,346.00
Feb 2012 interest	2.01%	-780.00 (1)			-780.00
Balance 2/29/12	\$0.00	-\$375,574.00	\$0.00	\$0.00	-\$375,574.00
Mar 2012 amortization		170,353.00			170,353.00
Mar 2012 interest	2.01%	-486.00 (2)			-486.00
Balance 3/31/12	\$0.00	-\$205,707.00	\$0.00	\$0.00	-\$205,707.00
Apr 2012 amortization		144,264.00			144,264.00
Apr 2012 interest	2.01%	-224.00 (1)			-224.00
Balance 4/30/12	\$0.00	-\$61,667.00	\$0.00	\$0.00	-\$61,667.00
May 2012 amortization		84,312.00			84,312.00
May 2012 interest	2.01%	-33.00 (1)			-33.00
Balance 5/31/12 Over-Refund	\$0.00	\$22,612.00	\$0.00	\$0.00	\$22,612.00
June 2012 amortization		44,776.00			44,776.00
June 2012 interest	2.01%	75.00 (1)			75.00
Balance 6/30/12 Over-Refund	\$0.00	\$67,463.00	\$0.00	\$0.00	\$67,463.00
July 2012 amortization		2,305.00			2,305.00
July 2012 interest	2.01%	115.00 (2)			115.00
Balance 7/31/12 Over-Refund	\$0.00	\$69,883.00	\$0.00	\$0.00	\$69,883.00
Aug 2012 amortization		0.00			0.00
Aug 2012 interest	2.01%	117.00 (1)			117.00
Balance 8/31/12 Over-Refund	\$0.00	\$70,000.00	\$0.00	\$0.00	\$70,000.00
Sep 2012 amortization		0.00			0.00
Sep 2012 interest	2.01%	117.00 (1)			117.00
Balance 9/30/12 Over-Refund	\$0.00	\$70,117.00	\$0.00	\$0.00	\$70,117.00
Oct 2012 amortization		0.00			0.00
Oct 2012 interest	2.01%	117.00 (1)			117.00
Balance 10/31/12 Over-Refund	\$0.00	\$70,234.00	\$0.00	\$0.00	\$70,234.00
Nov 2012 amortization		0.00			0.00
Nov 2012 interest	2.01%	118.00 (1)			118.00
Balance 11/30/12 Over-Refund	\$0.00	\$70,352.00	\$0.00	\$0.00	\$70,352.00
Dec 2012 amortization		0.00			0.00
Dec 2012 interest	2.01%	118.00 (1)			118.00
Balance 12/31/12 Over-Refund	\$0.00	\$70,470.00	\$0.00	\$0.00	\$70,470.00
Jan 2013 amortization		0.00			0.00
Jan 2013 interest	2.01%	118.00			118.00
Balance 01/31/13 Over-Refund	\$0.00	\$70,588.00	\$0.00	\$0.00	\$70,588.00

20 = 1,858

ACCOUNT 190250.GD.OR

Deferred FIT balance 12/31/12	-\$24,665.00
Jan 2013 accrual	-41.00
Balance 01/31/13	-\$24,706.00

AVISTA UTILITIES

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
 For Twelve Months Ended December 31, 2012
 Average of Monthly Averages Basis

Report ID:
OR-OPS-12A

***** OREGON *****

Ref/Basis	Account	Description	Direct	Allocated	Total
ADMINISTRATIVE & GENERAL EXPENSES:					
99	920000	Salaries	71,737	3,280,116	3,351,853
99	921000	Office Supplies & Expenses	54,221	448,656	502,877
99	922000	A&G Expenses Transferred	0	165	165
99	923000	Outside Services Employed	5,000	1,282,413	1,287,413
99	924000	Property Insurance Premium	0	127,024	127,024
99	925XXX	Injuries and Damages	26,227	316,863	343,090
99	926XXX	Employee Pensions and Benefits	0	85,262	85,262
99	928000	Regulatory Commission Expenses	656,503	102,317	758,820
99	930000	Miscellaneous General Expenses	19,429	364,394	383,823
99	931000	Rents	0	92,232	92,232
99	935000	Maintenance of General Plant	54,701	689,806	744,507
		ADMIN & GENERAL OPERATING EXP	887,818	6,789,248	7,677,066
OR-DEPX		Depreciation Expense-General	255,310	913,780	1,169,090
OR-AMTX		Amortization Expense-General Plant-303000	7,772	665	8,437
OR-AMTX		Amortization Expense-Misc IT Intangible Plant-3031XX	4,505	740,497	745,002
OR-AMTX		Amortization Expense-General Plant-390200, 396200	4,411	2,337	6,748
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	271,998	1,657,279	1,929,277
		TOTAL ADMIN & GENERAL EXPENSES	1,159,816	8,446,527	9,606,343
99	407330	OTHER EXPENSES:			
99	407408	Senate Bill 408	1,858	0	1,858
99	407431	Senate Bill Unbilled Add-Ons Amortization	155,950	0	155,950
		Senate Bill 408 Amortization	(843,920)	0	(843,920)
		TOTAL SENATE BILL 408	(686,112)	0	(686,112)
99	407321	Reg Amort Roseburg/Medford Deferral	200,122	0	200,122
99	407421	Reg Credit Roseburg/Medford Deferral	(322,663)	0	(322,663)
		TOTAL EXPENSES BEFORE FIT	139,017,475	12,150,072	151,167,547
		NET OPERATING INCOME (LOSS) BEFORE FIT			14,386,012
OR-FIT		FEDERAL INCOME TAX--Normal Accrual			71,999
OR-FIT		DEFERRED INCOME TAX			3,817,411
		GAS NET OPERATING INCOME (LOSS)			10,496,602

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

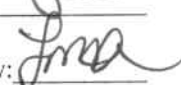
AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2012
Restate Debt Interest-Type I

	Rate	Adjustments
OPERATING REVENUES		
1 Total General Business		
2 Transportation		
3 Other		
4 Total Operating Revenues		<u>0</u>
OPERATING EXPENSES		
5 Gas Purchased		
6 Operations & Maintenance		
Uncollectible expense adjustment		
7 Administrative & General		
Commission fees adjustment		
Energy Resource Supplier Assessment adj		
8 Taxes Other Than Income		
Franchise Fee		
9 Depreciation & Amortization		
10 Total Operating Expenses		<u>0</u>
11 OPERATING INCOME BEFORE INCOME TAX		0
INCOME TAXES		
12 Current Federal Income Taxes	0.350000	58,756
13 Deferred Federal Income Taxes		
14 State Income Taxes	0.076000	<u>13,808</u>
15 Total Income Taxes		<u>72,564</u>
16 NET OPERATING INCOME		<u><u>(72,564)</u></u>

Prep by: Date: 03-19-2013Mgr. Review: 

AVISTA UTILITIES
Oregon Jurisdiction
Twelve Months Ending December 31, 2012
Restate Debt Interest

Net Gas Plant per Results Reports (OR-PLT-12A)		\$175,347,730
<u>Rate Base Adjustments</u>		
Deferred FIT Rate Base		(36,866,536)
Inventory & Other adjustment		<u>3,083,577</u>
Adjusted Net Rate Base		141,564,771
Adjustment to Rate Base for Type I		<u>(16,254)</u>
Adjusted Net Rate Base (After Type I)		141,548,517
Weighted Cost of Debt		
+ Weighted Cost of Pref. Securities		<u>2.95%</u>
Restate Debt Interest Deduction		4,175,681
Actual Interest Deduction (OR-FIT-12A)		<u>4,357,364</u>
Change in Interest Deduction		(181,683)
Change in Federal Income Tax-Current	35%	<u>58,756</u>
Change in State Income Tax-Current	0.076000	<u>13,808</u>

Prep by: Mgr. Review: 

AVISTA UTILITIES
Oregon Jurisdiction
Twelve Months Ending December 31, 2012

	Capital Structure Ratio	Cost	Weighted Cost
Long Term Debt	49.74%	5.94%	2.95%
Weighted Cost			<u>2.95%</u>

Note: Capital structure ratio above is 5-quarter average - see below
Debt cost is 5-quarter average - see below


	% Debt	% Equity	Cost of Debt	Cost of Equity	Weighted Cost		
					Debt	Equity	Total
@ 12/31/11	50.38%	49.62%	5.96%	10.10%	3.000%	5.012%	8.012%
@ 03/31/12	49.92%	50.08%	5.96%	10.10%	2.973%	5.058%	8.031%
@ 06/30/12	49.52%	50.48%	5.94%	10.10%	2.939%	5.098%	8.037%
@ 09/30/12	48.67%	51.33%	5.94%	10.10%	2.890%	5.184%	8.074%
@ 12/31/12	50.23%	49.77%	5.90%	10.10%	2.963%	5.027%	7.989%
	49.74%	50.26%	5.94%	10.10%	2.953%	5.076%	8.029%

Prep by: JS

Mgr. Review: ma

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2012
Weather Normalization - Sales & Purchases

	Rate	Adjustments
OPERATING REVENUES		
1 Total General Business		(556,001)
2 Transportation		
3 Other		
4 Total Operating Revenues		<u>(556,001)</u>
OPERATING EXPENSES		
5 Gas Purchased		(381,935)
6 Operations & Maintenance		
Uncollectible expense adjustment	0.004889	(2,718)
7 Administrative & General		
Commission fees adjustment	0.002500	(1,390)
Energy Resource Supplier Assessment adj	0.000751	(418)
8 Taxes Other Than Income		
Franchise Fee	0.020543	(11,422)
9 Depreciation & Amortization		
10 Total Operating Expenses		<u>(397,883)</u>
11 OPERATING INCOME BEFORE INCOME TAX		(158,118)
INCOME TAXES		
		0
12 Current Federal Income Taxes	0.350000	(51,135)
13 Deferred Federal Income Taxes		
14 State Income Taxes	0.076000	<u>(12,017)</u>
15 Total Income Taxes		<u>(63,152)</u>
16 NET OPERATING INCOME		<u><u>(94,966)</u></u>

Prep by: 

Date: 03-08-2013

Mgr. Review: 

AVISTA UTILITIES
 OREGON JURISDICTION
 MONTHLY WEATHER CORRECTION
 Twelve Months Ended December 2012

	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Total
Schedule 410 Usage Adjustment	(170,050)	(339,328)	(757,846)	323,946	168,002	(410,388)	-	-	-	198,679	691,939	6,150	(288,897)
Schedule 420 Usage Adjustment	(80,084)	(174,404)	(381,717)	168,365	78,972	(207,388)	-	-	-	95,603	352,642	9,217	(138,795)
	(250,135)	(513,732)	(1,139,562)	492,311	246,973	(617,776)	-	-	-	294,282	1,044,580	15,367	(427,692)
Schedule 410 Base Rate	0.42229	0.42229	0.42229	0.42229	0.42229	0.42993	0.42993	0.42993	0.42993	0.42993	0.42993	0.42993	0.42993
Schedule 461 Gas Costs	0.76855	0.76855	0.76855	0.76855	0.76855	0.76855	0.76855	0.76855	0.76855	0.76855	0.70831	0.70831	0.70831
Net Schedule 410 Rate	1.19084	1.19084	1.19084	1.19084	1.19084	1.19848	1.19848	1.19848	1.19848	1.19848	1.13824	1.13824	1.13824
Schedule 420 Base Rate	0.33721	0.33721	0.33721	0.33721	0.33721	0.34376	0.34376	0.34376	0.34376	0.34376	0.34376	0.34376	0.34376
Schedule 461 Gas Costs	0.76855	0.76855	0.76855	0.76855	0.76855	0.76855	0.76855	0.76855	0.76855	0.76855	0.70831	0.70831	0.70831
Net Schedule 420 Rate	1.10576	1.10576	1.10576	1.10576	1.10576	1.11231	1.11231	1.11231	1.11231	1.11231	1.05207	1.05207	1.05207
Weighted Average Cost of Gas	0.74672	0.74672	0.74672	0.74672	0.74672	0.74672	0.74672	0.74672	0.74672	0.74672	0.68769	0.68769	0.68769
Schedule 410 Revenue Adjustment	(202,503)	(404,086)	(902,473)	385,768	200,063	(491,842)	-	-	-	238,112	787,592	7,000	(382,367)
Schedule 420 Revenue Adjustment	(88,554)	(192,849)	(422,087)	186,171	87,324	(230,679)	-	-	-	106,340	371,004	9,697	(173,634)
Total Revenue Adjustment	(291,057)	(596,935)	(1,324,560)	571,939	287,387	(722,521)	-	-	-	344,453	1,158,596	16,697	(\$556,001)
Gas Cost Expense	(186,781)	(383,614)	(850,934)	367,619	184,420	(461,305)	-	-	-	219,746	718,348	10,567	(\$381,935)

AVISTA UT -S
 OREGON JURISDICTION
 MONTHLY WEATHER CORRECTION
 Twelve Months Ended December 2012

	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Total
Medford	800	624	609	336	167	94	0	0	1	241	519	791	4,182
Roseburg	681	611	583	341	215	125	7	0	19	245	431	694	3,952
Klamath Falls	1,011	893	869	596	412	289	42	38	112	511	767	1,128	6,668
La Grande	979	874	765	438	356	194	14	17	132	545	710	987	6,011
Medford	764	591	525	370	199	59	4	4	42	279	602	801	4,240
Roseburg	667	555	494	365	217	82	10	7	52	271	510	697	3,927
Klamath Falls	1,025	853	776	617	412	206	43	55	182	502	808	1,068	6,547
La Grande	1,028	859	745	537	335	151	27	37	154	487	784	1,039	6,183
Medford	-36	-33	-84	34	32	-35	4	4	41	38	83	10	58
Roseburg	-14	-56	-89	24	2	-43	3	7	33	26	79	3	(25)
Klamath Falls	14	-40	-83	21	0	-83	1	17	70	-9	41	-60	(121)
La Grande	49	-15	-20	99	-21	-43	13	20	22	-58	74	52	172
Medford	51,328	51,252	51,314	51,289	51,109	51,026	50,834	50,725	50,648	50,687	51,076	51,497	51,065
Roseburg	13,220	13,185	13,216	13,220	13,136	13,079	13,036	12,927	12,975	12,963	13,085	13,199	13,103
Klamath Falls	14,065	14,045	14,042	14,061	14,000	13,925	13,794	13,768	13,764	13,800	14,008	14,042	13,943
La Grande	6,561	6,577	6,561	6,554	6,558	6,491	6,478	6,477	6,451	6,464	6,556	6,584	6,526
Medford	6,501	6,521	6,536	6,496	6,486	6,461	6,449	6,430	6,432	6,442	6,489	6,521	6,480
Roseburg	2,140	2,129	2,135	2,134	2,129	2,116	2,109	2,096	2,104	2,101	2,115	2,118	2,119
Klamath Falls	1,631	1,630	1,638	1,635	1,638	1,627	1,621	1,620	1,617	1,620	1,626	1,636	1,628
La Grande	884	895	901	895	896	893	891	888	883	882	883	894	892
Weather-Sensitive Coefficients													
Medford	0.1093	0.1093	0.1093	0.1093	0.1093	0.1093	0.0000	0.0000	0.0000	0.1093	0.1093	0.1093	0.1093
Schedule 410	0.1154	0.1154	0.1154	0.1154	0.1154	0.1154	0.0000	0.0000	0.0000	0.1154	0.1154	0.1154	0.1154
Roseburg	0.1056	0.1056	0.1056	0.1056	0.1056	0.1056	0.0000	0.0000	0.0000	0.1056	0.1056	0.1056	0.1056
Klamath Falls	0.1007	0.1007	0.1007	0.1007	0.1007	0.1007	0.0000	0.0000	0.0000	0.1007	0.1007	0.1007	0.1007
La Grande	0.4123	0.4123	0.4123	0.4123	0.4123	0.4123	0.0000	0.0000	0.0000	0.4123	0.4123	0.4123	0.4123
Medford	0.4372	0.4372	0.4372	0.4372	0.4372	0.4372	0.0000	0.0000	0.0000	0.4372	0.4372	0.4372	0.4372
Roseburg	0.4215	0.4215	0.4215	0.4215	0.4215	0.4215	0.0000	0.0000	0.0000	0.4215	0.4215	0.4215	0.4215
Klamath Falls	0.4524	0.4524	0.4524	0.4524	0.4524	0.4524	0.0000	0.0000	0.0000	0.4524	0.4524	0.4524	0.4524
La Grande													
Adjustment to Normal													
Medford	(201,965)	(184,861)	(471,124)	190,600	178,759	(195,200)	-	-	-	210,523	463,356	56,286	46,375
Roseburg	(21,368)	(85,207)	(135,736)	36,614	3,032	(64,901)	-	-	-	38,894	119,291	4,569	(104,802)
Klamath Falls	20,794	(59,326)	(137,904)	31,182	-	(122,050)	-	-	-	(13,116)	60,649	(88,970)	(308,741)
La Grande	32,480	(9,935)	(13,082)	65,550	(13,789)	(28,237)	-	-	-	(37,623)	48,643	34,264	78,271
Total Schedule 410	(170,050)	(339,328)	(757,846)	323,946	168,002	(410,388)	-	-	-	198,679	691,939	6,150	(288,897)
Medford	(96,493)	(68,724)	(226,363)	91,062	85,574	(93,235)	-	-	-	100,929	222,059	26,886	21,696
Roseburg	(13,089)	(52,125)	(83,075)	22,392	1,862	(39,780)	-	-	-	23,882	73,050	2,778	(64,115)
Klamath Falls	9,625	(27,462)	(64,209)	14,472	-	(56,920)	-	-	-	(6,145)	28,100	(41,349)	(143,909)
La Grande	19,883	(6,073)	(8,071)	40,439	(8,464)	(17,453)	-	-	-	(23,063)	29,433	20,902	47,533
Total Schedule 420	(80,084)	(174,404)	(381,717)	168,365	78,972	(207,388)	-	-	-	95,603	352,642	9,217	(138,795)
Total Oregon Usage Adjustment	(250,135)	(513,732)	(1,139,562)	492,311	246,973	(617,776)	-	-	-	294,282	1,044,580	15,367	(427,692)

Oregon Historical Average Degree Days Heating
 Source: NOAA Publication "Climatological Data Oregon" July Editions "Monthly & Seasonal Heating Degree Days" Summary

Roseburg Number	Year 12 ME Jul - Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Annual Total
		1	11-12	7	0	19	245	431	694	681	611	583	341	215
2	10-11	8	18	45	276	522	621	629	630	522	482	319	89	4161 Preliminary Local Clim Data
3	09-10	2	5	46	330	555	805	492	460	515	440	298	109	4057 Preliminary Local Clim Data
4	08-09	4	10	47	299	449	760	734	561	596	405	170	31	4066 Preliminary Local Clim Data
5	07-08	0	1	103	339	622	705	815	596	592	486	220	129	4608 Preliminary Local Clim Data
6	06-07	13	7	57	318	512	684	822	561	416	367	202	80	4039 Preliminary Local Clim Data
7	05-06	1	3	69	251	609	679	631	580	609	354	184	40	4010 Preliminary Local Clim Data
8	04-05	0	0	76	287	566	656	677	553	417	391	193	98	3914 Preliminary Local Clim Data
9	03-04	0	0	35	211	590	642	617	573	387	302	173	76	3606 Preliminary Local Clim Data
10	02-03	1	8	41	338	514	564	520	565	427	437	226	40	3681 Preliminary Local Clim Data
11	01-02	9	0	39	291	439	681	674	529	581	341	255	59	3898 Preliminary Local Clim Data
12	00-01	10	2	58	248	630	654	685	606	468	433	155	112	4061
13	99-00	28	11	40	253	370	701	696	495	546	299	181	51	3671
14	98-99	2	1	36	293	459	747	628	564	560	397	296	110	4093
15	97-98	15	1	45	297	424	719	560	509	477	363	288	43	3741
16	96-97	12	5	96	286	458	629	641	518	470	348	106	58	3627
17	95-96	4	21	20	271	371	568	637	539	457	309	252	69	3518
18	94-95	5	1	39	301	659	638	642	379	477	407	174	100	3822
19	93-94	31	21	72	205	673	744	631	608	429	299	146	96	3955
20	92-93	10	12	55	225	478	737	780	634	351	380	160	111	3933
21	91-92	0	3	27	237	415	672	605	425	367	253	87	37	3128
22	90-91	10	8	10	307	530	914	798	391	569	410	302	108	4357
23	89-90	34	21	53	293	491	719	637	623	445	270	236	93	3915
24	88-89	22	7	89	172	509	743	725	810	554	264	270	67	4232
25	87-88	34	2	77	198	476	739	710	561	527	350	308	127	4109
25 Year Average		10	7	52	271	510	697	667	555	494	365	217	82	3,927

Oregon Historical Average Degree Days Heating
 Source: NOAA Publication "Climatological Data Oregon" July Editions "Monthly & Seasonal Heating Degree Days" Summary

Klamath Falls Number	Year	Monthly Heating Degree Days												Annual Total				
		12 ME	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May		Jun			
	Jul - Jun																	
1	11-12		42	38	112	511	767	1,128	1,011	893	869	596	412	289	6668	LMT Prelim Local Clim Data		
2	10-11		38	93	238	473	926	969	1050	954	847	762	592	291	7233	LMT Prelim Local Clim Data		
3	09-10		46	75	144	603	867	1200	869	780	834	738	598	234	6988	LMT Prelim Local Clim Data		
4	08-09		13	67	170	531	751	1182	1003	813	876	665	332	198	6601	LMT Prelim Local Clim Data		
5	07-08		16	55	295	633	796	1205	1256	1083	926	755	426	255	7701	LMT Prelim Local Clim Data		
6	06-07		20	61	224	574	822	1037	1150	868	709	625	363	201	6654	LMT Prelim Local Clim Data		
7	05-06		15	31	316	578	877	1047	1048	856	977	624	354	133	6856	LMT Prelim Local Clim Data		
8	04-05		18	69	289	579	889	984	1113	794	744	686	419	325	6909	LMT Prelim Local Clim Data		
9	03-04		21	52	168	446	908	993	1067	856	661	568	436	166	6342	LMT Prelim Local Clim Data		
10	02-03		21	126	224	599	804	962	809	862	788	767	451	140	6553	LMT Prelim Local Clim Data		
11	01-02		97	42	222	531	854	1093	1120	812	879	615	463	180	6908	LMT Prelim Local Clim Data		
12	00-01		87	65	281	592	1008	1009	1053	900	758	752	304	287	7096	7 - 10 Airport per Weatherbank		
13	99-00		70	71	139	442	697	1038	988	793	839	555	447	146	6225	Airport per Weatherbank		
14	98-99		17	20	149	570	848	1209	893	964	851	673	461	229	6884	Airport per Weatherbank		
15	97-98		37	12	132	537	354	1041	907	847	789	667	580	249	6152	Summary of the Day data LMT		
16	96-97		26	30	198	457	707	940	957	758	654	574	202	157	5660	Summary of the Day data LMT		
17	95-96		37	73	98	452	590	846	946	770	680	521	407	127	5547	Summary of the Day data LMT		
18	94-95		18	26	107	520	1023	1091	842	590	761	618	354	213	6163	Summary of the Day data LMT		
19	93-94		158	87	171	444	954	1003	911	862	659	539	312	170	6270	Summary of the Day data LMT		
20	92-93		26	33	171	416	806	1244	1303	1058	685	619	303	246	6910	Summary of the Day data LMT		
21	91-92		9	24	88	399	720	994	949	673	639	447	184	110	5236	Summary of the Day data LMT		
22	90-91		36	77	96	504	856	1281	1044	645	866	672	529	275	6881	M Nov, Dec		
23	89-90		48	87	165	543	819	997	1001	985	723	429	473	210	6480	Summary of the Day data LMT		
24	88-89		29	27	211	311	814	1094	1094	1061	646	450	423	99	6259	Summary of the Day data LMT		
25	87-88		128	22	133	317	755	1114	1237	842	748	514	464	219	6493	Summary of the Day data LMT		
25 Year Average			43	55	182	502	808	1,068	1,025	853	776	617	412	206	6,547			

M = Data Missing from NOAA data, used IRP data unless otherwise noted. Klamath Falls no longer shown in "Climatological Data Oregon". The LMT station shown for Klamath Falls at the Medford National Weather Service Website is the airport weather station. Prior to 1999, used data from Global Summary of the Day data downloaded from the National Climatic Data Center. This data is measured at Greenwich Mean Time which impacts the daily highs and lows.

Oregon Historical Average Degree Days Heating
 Source: NOAA Publication "Climatological Data Oregon" July Editions "Monthly & Seasonal Heating Degree Days" Summary

LaGrande Number	Year	Monthly Heating Degree Days												Annual Total
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
	12 ME	Jul - Jun												
1	11-12	14	17	132	545	710	987	979	874	765	438	356	194	6011 M - Feb, April, Aug, Sept, Oct &
2	10-11	41	65	173	458	855	1004	1101	910	818	693	490	232	6840 M - Jan, April & June
3	09-10	24	53	96	621	778	1217	867	818	731	609	485	194	6493
4	08-09	16	47	192	509	675	1122	1128	844	922	582	317	106	6460
5	07-08	1	42	186	517	840	1074	1189	852	863	587	306	177	6634
6	06-07	7	34	210	542	782	1061	1166	791	658	528	288	130	6197
7	05-06	23	26	220	485	860	1152	910	913	800	539	302	110	6340
8	04-05	17	42	211	501	798	955	981	851	694	545	297	213	6105
9	03-04	2	3	142	381	946	976	1124	888	616	468	352	144	6042
10	02-03	13	46	149	613	753	924	856	880	677	555	360	79	5905
11	01-02	28	11	95	481	655	1020	1026	914	866	536	368	121	6121
12	00-01	20	19	224	493	967	1049	1105	893	710	599	295	163	6537
13	99-00	37	20	175	431	622	1045	1066	794	796	454	282	101	5823
14	98-99	0	19	91	497	707	1064	930	872	774	633	416	165	6168 M Apr
15	97-98	32	5	112	490	706	1006	913	731	713	544	337	132	5721
16	96-97	21	48	240	506	751	974	1021	833	715	626	254	130	6119 M Feb sub Union
17	95-96	21	69	104	560	679	935	977	920	689	517	403	142	6016
18	94-95	28	8	82	489	940	1006	947	693	736	561	297	157	5944
19	93-94	151	95	182	440	968	960	874	908	660	452	258	169	6117
20	92-93	36	48	220	401	873	1221	1304	1069	780	585	208	208	6953
21	91-92	15	3	102	479	784	892	894	670	588	441	191	84	5143
22	90-91	23	35	40	557	741	1262	1184	646	800	604	443	215	6550 M Feb, Mar, Apr
23	89-90	16	83	167	500	728	952	921	891	712	400	395	178	5943
24	88-89	20	18	181	277	751	1098	1140	1146	792	451	334	58	6266
25	87-88	69	57	122	407	723	1011	1101	874	755	486	344	168	6117
25 Year Average		27	37	154	487	784	1,039	1,028	859	745	537	335	151	6,183

M = Data Missing from NOAA data, used IRP data unless otherwise noted

DATE	Klamath Falls		Medford		Roseburg		Klamath		LaGrande		Medford		Roseburg		
	Calendar	DDH	Calendar	DDH	Calendar	DDH	Calendar	DDH	Billing	DDH	Billing	DDH	Billing	DDH	
Jan-08	1256		1189		858		815		1271		1150		879		772
Feb-08	1083		852		637		596		1214		1079		794		752
Mar-08	926		863		631		592		987		817		588		559
Apr-08	755		587		461		486		839		757		568		554
May-08	426		306		186		220		643		500		365		392
Jun-08	255		177		70		129		400		264		158		210
Jul-08	13		16		0		4		118		89		23		52
Aug-08	67		47		9		10		21		19		0		3
Sep-08	170		192		16		47		111		107		15		21
Oct-08	531		509		273		299		303		279		107		129
Nov-08	751		675		555		449		570		548		323		328
Dec-08	1182		1122		873		760		875		806		683		560
Jan-09	1003		1128		806		734		1186		1170		884		769
Feb-09	813		844		582		561		930		1045		720		679
Mar-09	876		922		588		596		840		868		585		589
Apr-09	665		582		388		405		777		776		496		501
May-09	332		317		142		170		580		534		319		335
Jun-09	198		106		15		31		247		181		62		96
Jul-09	46		24		0		2		132		81		11		18
Aug-09	75		53		1		5		49		29		1		4
Sep-09	144		96		34		46		84		61		5		8
Oct-09	603		621		350		330		290		267		138		145
Nov-09	867		778		665		555		632		614		403		361
Dec-09	1200		1217		914		805		1074		1015		830		711
Jan-10	869		867		589		492		1080		1107		803		682
Feb-10	780		818		531		460		844		847		567		492
Mar-10	834		731		535		515		825		800		556		491
Apr-10	738		609		455		440		791		687		492		485
May-10	598		485		306		298		675		559		390		380
Jun-10	234		194		81		109		477		383		230		234
Jul-10	38		41		6		8		165		139		51		68
Aug-10	93		65		16		18		20		17		2		3
Sep-10	238		173		43		45		166		126		30		35
Oct-10	473		458		242		276		273		219		76		92
Nov-10	926		855		630		522		550		518		331		312
Dec-10	969		1004		686		621		1042		1024		708		619
Jan-11	1050		1101		787		629		1117		1140		803		686
Feb-11	954		910		666		630		901		950		687		577
Mar-11	847		818		566		522		954		881		642		615
Apr-11	762		693		478		482		795		749		524		496
May-11	592		490		306		319		677		619		392		407
Jun-11	291		232		61		89		517		399		232		241
Jul-11	70		45		0		12		169		140		21		44
Aug-11	23		17		1		2		47		30		0		8
Sep-11	130		96		12		23		54		37		3		7
Oct-11	562		502		257		277		301		224		97		110
Nov-11	892		835		588		546		691		649		382		382
Dec-11	1097		1076		912		791		1013		989		773		703
Jan-12	1011		979		800		681		1084		1049		868		743
Feb-12	893		874		624		611		924		913		690		623
Mar-12	869		765		609		583		917		846		643		610
Apr-12	596		438		336		341		760		633		516		506
May-12	412		356		167		215		495		392		243		273
Jun-12	289		194		94		125		368		295		133		171
Jul-12	42		14		0		7		182		105		51		71
Aug-12	38		17		0		0		23		7		0		3
Sep-12	112		132		1		19		74		59		0		6
Oct-12	511		545		241		245		219		258		51		85
Nov-12	767		710		519		431		620		597		353		307
Dec-12	1128		987		791		694		905		833		639		542

AVISTA UTILITIES
 OREGON WEATHER SENSITIVITY
 5 yr Regression Results from 1/08 - 12/12
 Heating Degree Days October through June
 Seasonal Adjustment to Baseload
 Intercept is Summer Baseload
 Season is Adjustment to Baseload October through June

Y = Billed Monthly Usage per Customer
 X = Monthly Billing Cycle Average Heating Degree Days
 R Square at least .6
 t-Stat for X variable >2

Description	R Square	Intercept	Season	Weather Sensitivity
Medford				
Schedule 410	0.9817	14.05	-8.38	0.1093
Schedule 420	0.9596	78.30	-39.18	0.4123
Roseburg				
Schedule 410	0.9805	12.84	-9.72	0.1154
Schedule 420	0.9675	71.55	-46.80	0.4372
Klamath Falls				
Schedule 410	0.9746	12.96	-24.64	0.1059
Schedule 420	0.9577	74.16	-123.21	0.4215
La Grande				
Schedule 410	0.9445	14.55	-19.36	0.1007
Schedule 420	0.9362	70.75	-109.54	0.4524

AVISTA UTILITIES
 OREGON WEATHER SENSITIVITY
 5 yr Regression Results from 1/08 - 12/12
 Heating Degree Days October through June
 Seasonal Adjustment to Baseload

Intercept is Summer Baseload
 Season is Adjustment to Baseload October through June

Empirical Test	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total
Medford DDH	800	624	609	336	167	94	0	0	1	241	519	791	4,182
Roseburg DDH	681	611	583	341	125	125	7	0	19	245	431	694	3,952
Klamath Falls DDH	1,011	893	869	596	412	289	42	38	112	511	767	1,128	6,668
La Grande DDH	979	874	765	438	366	194	14	17	132	545	710	987	6,011
Medford 410 Cust	51,328	51,252	51,314	51,289	51,109	51,026	50,834	50,725	50,648	50,687	51,076	51,497	51,065
Roseburg 410 Cust	13,220	13,185	13,216	13,220	13,136	13,079	13,036	12,927	12,975	12,963	13,085	13,199	13,103
Klamath Falls 410 Cust	14,065	14,045	14,042	14,061	14,000	13,925	13,794	13,768	13,764	13,800	14,008	14,042	13,943
La Grande 410 Cust	6,551	6,577	6,591	6,554	6,558	6,491	6,478	6,477	6,451	6,464	6,556	6,584	6,526
Medford 420 Cust	6,501	6,521	6,536	6,496	6,486	6,461	6,449	6,430	6,432	6,442	6,489	6,521	6,480
Roseburg 420 Cust	2,140	2,129	2,135	2,134	2,129	2,116	2,109	2,096	2,104	2,101	2,115	2,118	2,119
Klamath Falls 420 Cust	1,631	1,630	1,638	1,635	1,638	1,627	1,621	1,620	1,617	1,620	1,626	1,635	1,628
La Grande 420 Cust	894	895	901	900	896	893	891	888	883	882	883	894	892
Predicted 410	7,811,672	6,464,200	6,235,068	3,713,655	2,238,139	1,400,380	1,235,223	1,217,438	1,432,665	2,936,080	5,286,385	7,973,525	47,944,431
Predicted 420	4,065,249	3,407,121	3,290,516	1,999,055	1,266,839	833,319	879,874	869,153	985,723	1,621,948	2,788,707	4,138,747	26,146,248
Predicted Total	11,876,921	9,871,321	9,525,583	5,712,710	3,504,978	2,233,699	2,115,097	2,086,590	2,418,389	4,558,028	8,075,091	12,112,272	74,090,680
Billed 410	8,694,080	7,269,898	6,788,480	5,679,469	3,150,289	2,024,554	1,432,815	1,016,782	1,034,713	1,244,441	3,208,245	5,794,573	47,338,339
Billed 420	4,505,777	3,772,325	3,497,899	2,907,703	1,660,851	1,149,525	916,420	749,314	800,295	873,091	1,698,552	2,943,761	25,475,513
Billed Total	13,199,857	11,042,223	10,286,379	8,587,172	4,811,140	3,174,079	2,349,235	1,766,096	1,835,008	2,117,532	4,906,797	8,738,334	72,813,852
Unbilled 410	-830,689	-787,963	-648,001	-1,788,380	-803,941	-454,265	-291,416	16,562	-98,494	1,208,709	1,972,188	2,208,698	(296,972)
Unbilled 420	-429,428	-405,840	-349,915	-926,953	-377,874	-197,785	-100,845	99,029	-42,440	784,205	732,590	996,943	(218,313)
Unbilled Total	(1,260,117)	(1,193,803)	(997,916)	(2,715,333)	(1,181,815)	(652,050)	(392,261)	115,611	(140,934)	1,992,914	2,704,778	3,205,641	(515,285)
Calendar 410	7,863,391	6,481,935	6,140,479	3,891,089	2,346,348	1,570,289	1,141,399	1,033,364	936,219	2,453,150	5,180,433	8,003,271	47,041,367
Calendar 420	4,076,349	3,366,485	3,147,984	1,980,750	1,282,977	951,740	815,575	848,343	757,855	1,657,296	2,431,142	3,940,704	25,257,200
Calendar Total	11,939,740	9,848,420	9,288,463	5,871,839	3,629,325	2,522,029	1,956,974	1,881,707	1,694,074	4,110,446	7,611,575	11,943,975	72,298,567
Predicted - Calendar 410	(51,719)	(17,735)	94,589	(177,434)	(108,209)	(169,909)	93,824	184,074	496,446	482,930	105,952	(29,746)	903,064
Predicted - Calendar 420	(11,100)	40,636	142,532	18,305	(16,138)	(118,421)	64,299	20,810	227,868	(35,348)	357,565	188,043	889,048
Predicted - Calendar Total	(62,819)	22,901	237,120	(159,129)	(124,347)	(288,330)	158,123	204,883	724,315	447,582	463,516	168,297	1,792,113
Percent 410 Error													1.92%
Percent 420 Error													3.52%
Percent Total Error													2.48%

SUMMARY

Dependent Variable: KF410
 Method: Least Squares
 Date: 02/20/13 Time: 13:52
 Sample: 2008M01 2012M12
 Included observations: 60

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	12.96151	1.459092	8.883273	0.00E+00
KF_QDDH	0.105562	0.00299	35.30126	0.00E+00
SEASON	-24.64442	2.790379	-8.831924	0.00E+00
R-squared	0.975492	Mean dependent var	53.36928	
Adjusted R-squared	0.974632	S.D. dependent var	35.48019	
S.E. of regression	5.651037	Akaike info criterion	6.350262	
Sum squared resid	1820.251	Schwarz criterion	6.454979	
Log likelihood	-187.5079	Hannan-Quinn criter.	6.391223	
F-statistic	1134.387	Durbin-Watson stat	1.490589	
Prob(F-statistic)	0.00E+00			

Dependent Variable: LG410
 Method: Least Squares
 Date: 02/20/13 Time: 13:58
 Sample: 2008M01 2012M12
 Included observations: 60

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	14.54696	2.115031	6.877893	0.00E+00
LG_QDDH	0.100667	0.004185	24.05675	0.00E+00
SEASON	-19.36105	3.794495	-5.102405	0.00E+00
R-squared	0.946395	Mean dependent var	52.42332	
Adjusted R-squared	0.944514	S.D. dependent var	34.77528	
S.E. of regression	8.191481	Akaike info criterion	7.092773	
Sum squared resid	3824.721	Schwarz criterion	7.19749	
Log likelihood	-209.7832	Hannan-Quinn criter.	7.133734	
F-statistic	503.1655	Durbin-Watson stat	1.194189	
Prob(F-statistic)	0.00E+00			

Dependent Variable: KF420
 Method: Least Squares
 Date: 02/20/13 Time: 13:58
 Sample: 2008M01 2012M12
 Included observations: 60

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	74.15952	7.206563	10.29055	0.00E+00
KF_QDDH	0.421502	0.014769	28.53893	0.00E+00
SEASON	-123.2066	13.78189	-8.939746	0.00E+00
R-squared	0.959128	Mean dependent var	216.9033	
Adjusted R-squared	0.957694	S.D. dependent var	135.697	
S.E. of regression	27.9109	Akaike info criterion	9.544618	
Sum squared resid	44404.04	Schwarz criterion	9.649335	
Log likelihood	-283.3385	Hannan-Quinn criter.	9.585579	
F-statistic	668.7927	Durbin-Watson stat	1.53756	
Prob(F-statistic)	0.00E+00			

Dependent Variable: LG420
 Method: Least Squares
 Date: 02/20/13 Time: 13:59
 Sample: 2008M01 2012M12
 Included observations: 60

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	70.75095	9.819252	7.20533	0.00E+00
LG_QDDH	0.452403	0.019427	23.28702	0.00E+00
SEASON	-109.5359	17.61634	-6.217858	0.00E+00
R-squared	0.938337	Mean dependent var	224.0748	
Adjusted R-squared	0.936173	S.D. dependent var	150.5296	
S.E. of regression	38.0298	Akaike info criterion	10.16332	
Sum squared resid	82437.14	Schwarz criterion	10.26804	
Log likelihood	-301.8997	Hannan-Quinn criter.	10.20428	
F-statistic	433.6869	Durbin-Watson stat	1.535769	
Prob(F-statistic)	0.00E+00			

Dependent Variable: MD410
 Method: Least Squares
 Date: 02/20/13 Time: 14:00
 Sample: 2008M01 2012M12
 Included observations: 60

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	14.04545	1.083779	12.9597	0.00E+00
MD_QDDH	0.109327	0.002502	43.69221	0.00E+00
SEASON	-8.384452	1.73929	-4.820619	0.00E+00
R-squared	0.982322	Mean dependent var		47.33901
Adjusted R-squared	0.981701	S.D. dependent var		31.0297
S.E. of regression	4.197459	Akaike info criterion		5.755543
Sum squared resid	1004.264	Schwarz criterion		5.86026
Log likelihood	-169.6663	Hannan-Quinn criter.		5.796503
F-statistic	1583.645	Durbin-Watson stat		1.33969
Prob(F-statistic)	0.00E+00			

Dependent Variable: MD420
 Method: Least Squares
 Date: 02/20/13 Time: 14:00
 Sample: 2008M01 2012M12
 Included observations: 60

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	78.29533	6.030652	12.9829	0.00E+00
MD_QDDH	0.412347	0.013923	29.61527	0.00E+00
SEASON	-39.17748	9.678216	-4.048006	2.00E-04
R-squared	0.96099	Mean dependent var		198.2026
Adjusted R-squared	0.959622	S.D. dependent var		116.2344
S.E. of regression	23.35661	Akaike info criterion		9.188344
Sum squared resid	31095.29	Schwarz criterion		9.293061
Log likelihood	-272.6503	Hannan-Quinn criter.		9.229305
F-statistic	702.0868	Durbin-Watson stat		1.75963
Prob(F-statistic)	0.00E+00			

Dependent Variable: RG410
 Method: Least Squares
 Date: 02/20/13 Time: 14:01
 Sample: 2008M01 2012M12
 Included observations: 60

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	12.84094	1.013543	12.66936	0.00E+00
RG_QDDH	0.115389	0.002829	40.78206	0.00E+00
SEASON	-9.71788	1.731988	-5.610824	0.00E+00
R-squared	0.981186	Mean dependent var		44.60391
Adjusted R-squared	0.980526	S.D. dependent var		28.12923
S.E. of regression	3.925433	Akaike info criterion		5.621537
Sum squared resid	878.3145	Schwarz criterion		5.726254
Log likelihood	-165.6461	Hannan-Quinn criter.		5.662498
F-statistic	1486.325	Durbin-Watson stat		1.760819
Prob(F-statistic)	0.00E+00			

Dependent Variable: RG420
 Method: Least Squares
 Date: 02/20/13 Time: 14:02
 Sample: 2008M01 2012M12
 Included observations: 60

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	71.55116	4.858844	14.72596	0.00E+00
RG_QDDH	0.437179	0.013564	32.23102	0.00E+00
SEASON	-46.79701	8.303015	-5.636146	0.00E+00
R-squared	0.968598	Mean dependent var		184.4093
Adjusted R-squared	0.967496	S.D. dependent var		104.379
S.E. of regression	18.81822	Akaike info criterion		8.756235
Sum squared resid	20185.15	Schwarz criterion		8.860952
Log likelihood	-259.687	Hannan-Quinn criter.		8.797196
F-statistic	879.0926	Durbin-Watson stat		1.681738
Prob(F-statistic)	0.00E+00			

Y	M	Month	KB DDH	LB DDH	MB DDH	RB DDH	Season	NUM	Trend	KF QDDH	LG QDDH	Md QDDH	Rg QDDH	KF410	LG410	MD410	RG410	To410	KF420	LG420	MD420	RG420	To420
2008	1	January	1271	1150	879	772	1	1	1	1271	1150	879	772	125.70	115.80	105.97	99.17	108.97	549.53	497.90	429.61	417.53	450.73
2008	2	February	1214	1079	794	752	1	1	2	1214	1079	794	752	117.89	115.24	101.32	98.08	104.85	513.31	504.76	414.39	386.03	430.90
2008	3	March	987	817	588	559	1	1	3	987	817	588	559	83.00	78.76	73.37	68.78	74.57	336.49	328.72	302.87	269.57	303.30
2008	4	April	839	757	568	554	1	1	4	839	757	568	554	75.86	75.86	63.67	66.63	66.71	288.14	302.70	261.37	266.75	289.66
2008	5	May	643	500	365	392	1	1	5	643	500	365	392	54.24	60.79	44.46	44.78	47.39	217.60	237.14	188.18	198.73	110.00
2008	6	June	400	264	158	210	1	1	6	400	264	158	210	24.59	104.74	114.85	104.74	114.85	125.78	104.74	114.85	85.83	84.78
2008	7	July	118	89	23	3	0	1	7	0	0	0	0	15.87	78.71	86.26	86.24	86.24	70.83	69.82	74.41	66.87	72.08
2008	8	August	21	19	0	3	0	1	8	0	0	0	0	12.41	70.83	69.82	74.41	70.83	70.83	69.82	74.41	72.35	76.99
2008	9	September	111	107	15	21	0	1	9	0	0	0	0	13.46	80.61	80.61	80.61	80.61	80.61	80.61	80.61	110.97	98.18
2008	10	October	303	279	107	129	1	1	10	303	279	107	129	12.02	13.46	13.46	13.46	13.46	101.76	74.85	96.37	110.97	98.18
2008	11	November	548	548	323	328	1	1	11	548	548	323	328	21.43	19.11	21.43	21.43	21.43	101.76	74.85	96.37	110.97	98.18
2008	12	December	875	806	683	560	1	1	12	875	806	683	560	39.33	39.33	39.33	39.33	39.33	194.28	177.12	157.07	271.41	296.58
2009	1	January	1186	1170	884	769	1	2	13	1186	1170	884	769	62.44	73.26	76.50	62.44	73.26	308.62	260.03	306.96	271.41	443.42
2009	2	February	930	1045	720	679	1	2	14	930	1045	720	679	100.06	108.06	108.06	100.06	108.06	470.70	548.00	432.35	411.59	443.42
2009	3	March	840	868	585	589	1	2	15	840	868	585	589	81.02	89.55	89.55	81.02	89.55	395.32	436.23	348.64	304.45	354.27
2009	4	April	777	776	496	501	1	2	16	777	776	496	501	75.61	75.61	75.61	75.61	75.61	333.41	355.10	290.87	281.58	300.58
2009	5	May	590	534	319	335	1	2	17	590	534	319	335	37.47	40.78	40.78	37.47	40.78	149.09	142.24	142.24	142.24	157.51
2009	6	June	247	181	96	96	1	2	18	247	181	96	96	86.36	86.36	86.36	86.36	86.36	86.36	86.36	86.36	89.23	89.59
2009	7	July	132	81	11	18	0	2	19	0	0	0	0	19.21	19.21	19.21	19.21	19.21	86.36	86.36	86.36	86.36	89.23
2009	8	August	49	29	1	4	0	2	20	0	0	0	0	14.03	14.03	14.03	14.03	14.03	86.36	86.36	86.36	86.36	89.23
2009	9	September	64	61	5	8	0	2	21	0	0	0	0	12.82	12.82	12.82	12.82	12.82	86.36	86.36	86.36	86.36	89.23
2009	10	October	290	267	138	145	0	2	22	290	267	138	145	11.19	11.19	11.19	11.19	11.19	86.36	86.36	86.36	86.36	89.23
2009	11	November	632	614	403	361	1	2	23	632	614	403	361	12.56	12.56	12.56	12.56	12.56	86.36	86.36	86.36	86.36	89.23
2009	12	December	1074	1015	830	711	1	2	24	1074	1015	830	711	44.20	44.20	44.20	44.20	44.20	333.82	333.82	333.82	333.82	330.27
2010	1	January	1080	1107	803	682	1	3	25	1080	1107	803	682	95.63	95.63	95.63	95.63	95.63	379.92	379.92	379.92	379.92	379.92
2010	2	February	844	847	567	492	1	3	26	844	847	567	492	83.60	83.60	83.60	83.60	83.60	362.90	362.90	362.90	362.90	362.90
2010	3	March	825	800	556	491	1	3	27	825	800	556	491	77.32	77.32	77.32	77.32	77.32	325.06	325.06	325.06	325.06	325.06
2010	4	April	791	687	482	485	1	3	28	791	687	482	485	62.96	62.96	62.96	62.96	62.96	289.87	289.87	289.87	289.87	289.87
2010	5	May	675	559	390	380	1	3	29	675	559	390	380	45.76	45.76	45.76	45.76	45.76	233.41	233.41	233.41	233.41	233.41
2010	6	June	477	383	230	234	1	3	30	477	383	230	234	31.32	31.32	31.32	31.32	31.32	135.15	135.15	135.15	135.15	135.15
2010	7	July	165	139	51	68	0	3	31	0	0	0	0	16.98	16.98	16.98	16.98	16.98	92.08	92.08	92.08	92.08	92.08
2010	8	August	20	126	3	3	0	3	32	0	0	0	0	11.63	11.63	11.63	11.63	11.63	65.24	65.24	65.24	65.24	65.24
2010	9	September	166	166	30	35	0	3	33	0	0	0	0	13.70	13.70	13.70	13.70	13.70	85.83	85.83	85.83	85.83	85.83
2010	10	October	273	219	76	92	1	3	34	273	219	76	92	18.60	18.60	18.60	18.60	18.60	79.39	79.39	79.39	79.39	79.39
2010	11	November	550	518	331	312	1	3	35	550	518	331	312	37.25	37.25	37.25	37.25	37.25	168.47	168.47	168.47	168.47	168.47
2010	12	December	1042	1024	708	619	1	4	36	1042	1024	708	619	79.80	79.80	79.80	79.80	79.80	387.36	387.36	387.36	387.36	387.36
2011	1	January	1117	1140	803	686	1	4	37	1117	1140	803	686	83.43	83.43	83.43	83.43	83.43	457.03	457.03	457.03	457.03	457.03
2011	2	February	901	950	687	577	1	4	38	901	950	687	577	79.50	79.50	79.50	79.50	79.50	373.33	373.33	373.33	373.33	373.33
2011	3	March	954	881	642	615	1	4	39	954	881	642	615	80.47	80.47	80.47	80.47	80.47	483.43	483.43	483.43	483.43	483.43
2011	4	April	795	749	524	496	1	4	40	795	749	524	496	75.39	75.39	75.39	75.39	75.39	335.78	335.78	335.78	335.78	335.78
2011	5	May	677	619	392	407	1	4	41	677	619	392	407	60.58	60.58	60.58	60.58	60.58	285.69	285.69	285.69	285.69	285.69
2011	6	June	517	399	232	241	1	4	42	517	399	232	241	43.01	43.01	43.01	43.01	43.01	223.70	223.70	223.70	223.70	223.70
2011	7	July	169	140	21	44	0	4	43	0	0	0	0	28.88	28.88	28.88	28.88	28.88	146.45	146.45	146.45	146.45	146.45
2011	8	August	47	30	3	8	0	4	44	0	0	0	0	16.71	16.71	16.71	16.71	16.71	87.04	87.04	87.04	87.04	87.04
2011	9	September	54	37	3	3	0	4	45	0	0	0	0	12.72	12.72	12.72	12.72	12.72	67.33	67.33	67.33	67.33	67.33
2011	10	October	301	224	97	97	1	4	46	301	224	97	97	13.00	13.00	13.00	13.00	13.00	74.74	74.74	74.74	74.74	74.74
2011	11	November	691	649	362	382	1	4	47	691	649	362	382	17.22	17.22	17.22	17.22	17.22	81.94	81.94	81.94	81.94	81.94
2011	12	December	1013	989	773	703	1	4	48	1013	989	773	703	81.40	81.40	81.40	81.40	81.40	417.72	417.72	417.72	417.72	417.72
2012	1	January	1084	1049	868	743	1	5	49	1084	1049	868	743	86.06	86.06	86.06	86.06	86.06	379.73	379.73	379.73	379.73	379.73
2012	2	February	924	913	690	623	1	5	50	924	913	690	623	76.54	76.54	76.54	76.54	76.54	339.33	339.33	339.33	339.33	339.33
2012	3	March	643	643	610	610	1	5	51	643	643	610	610	79.74	79.74	79.74	79.74	79.74	331.67	331.67	331.67	331.67	331.67
2012	4	April	760	633	516	508	1																

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2012
Gas Cost Adjustment - Type II

	Rate	Adjustments
OPERATING REVENUES		
1 Total General Business		
2 Transportation		
3 Other		(6,721,123)
4 Total Operating Revenues		<u>(6,721,123)</u>
OPERATING EXPENSES		
5 Gas Purchased		(6,289,330)
6 Operations & Maintenance		
Uncollectible expense adjustment		
7 Administrative & General		
Commission fees adjustment		
Energy Resource Supplier Assessment adj		
8 Taxes Other Than Income		
Franchise Fee		
9 Depreciation & Amortization		
10 Total Operating Expenses		<u>(6,289,330)</u>
11 OPERATING INCOME BEFORE INCOME TAX		(431,793)
INCOME TAXES		
		0
12 Current Federal Income Taxes	0.350000	(139,642)
13 Deferred Federal Income Taxes		
14 State Income Taxes	0.076000	(32,816)
15 Total Income Taxes		<u>(172,458)</u>
16 NET OPERATING INCOME		<u><u>(259,335)</u></u>

Prep by: AB

Demand Costs	
NWP Fixed	\$ 551,540.00
NWP Variable	\$ 36,207.96
NWP Capacity Release	\$ (117,437.00)
NWP Total	\$ 470,310.96
GTN Fixed	\$ 1,733,016.01
GTN Variable	\$ 13,797.78
GTN Capacity Release	\$ (35,248.65)
GTN Total	\$ 1,711,565.14
Transcanada Foothills Fixed	\$ 129,726.33
Transcanada Foothills Variable	\$ -
ANG Total	\$ 129,726.33
NOVA Fixed	\$ 228,729.25
NOVA Variable	\$ -
NOVA Total	\$ 228,729.25
WEI (Spectra) Fixed	\$ 27,128.83
WEI (Spectra) Variable	\$ 3,031.87
WEI (Duke) Total	\$ 30,160.70
Questar Fixed	\$ -
Third party capacity release	\$ -
Counterparty invoice Total	\$ 3,031.87
Tuscarora Fixed	\$ 2,430.49
Coos Bay Fixed	\$ -
Weyerhaeuser Recall Rights	\$ -
Northwest Natural (Mist)	\$ -
Intercompany transportation	\$ -

Total Demand Costs from Purchase Journals	804001/002 GD OR	\$ 2,572,922.87
less variable costs charged to commodity		\$ (50,005.74)
Plus 20% Sharing over Costs		\$ -
Plus CDN Demand Charges		\$ 79,600.41
Total Demand Costs to be Deferred		\$ 2,602,517.54

Commodity Purchases		
Broker Fees	804000 GD OR	\$ 6,678,887.59
Misc	804017 GD OR	\$ 4,755.08
Extraction Credits	804000 GD OR	\$ -
Financial Com Cost/(Benefit)	811000 GD OR	\$ 63,535.12
FX Hedge Cost/(Benefit)	804600 GD OR	\$ 304,432.55
Off System Cost Bookout	804010 GD OR	\$ (6,338.89)
Interco Purchases from Thermal	804700 GD OR	\$ -
Interco Purchases from Demand	804730 GD OR	\$ 2,147,038.03
Total Commodity Costs from Purchase Journals		\$ 9,192,309.48
Storage (Injections)/Withdrawals	808100/(808200)	\$ 798,487.21
GST currency exchange difference	804000 GD OR	\$ -
Broker Fees	804017 GD OR	\$ 0.00
Newedge Transaction Fees	804017 GD OR	\$ 1,501.64
OR Imbalance	804000 GD OR	\$ 7,610.52
OR Off System Sales Revenue	483000/483600/483730	\$ (4,705,842.44)
less CDN Demand Charges		\$ (79,600.41)
plus variable costs from Demand		\$ 50,005.74
Total Commodity Costs to be Deferred		\$ 5,264,471.74

Total Net Gas Costs for Deferral		\$ 7,866,989.28
Recon to Purchase Journals		\$ 7,866,989.28
Deferral Gas Costs		\$ 7,866,989.28
Purchase Journal Gas Costs		\$ 7,866,989.28
20% Sharing		\$ -

Demand		
Demand Expenses for Deferral		\$ 2,602,517.54
Oregon PGA Demand Revenue		
Rate Schedules:		
410 Residential	7,863,391	PGA Rate
420 Commercial	4,076,349	See Attached
424 Industrial	365,751	See Attached
440 Interruptible	NA	0.00000
444 Seasonal	0	See Attached
Total Demand Volumes	12,305,491	
Check	12,305,491	\$ 3,791,899.11
Demand Deferral Expenses		\$ 2,602,517.54
Demand PGA Revenue		\$ 3,791,899.11
Amount to be deferred	191910 GD OR	\$ (1,189,381.57)

Commodity		
Oregon PGA Commodity Revenue		
Rate Schedules:		
410 Residential	7,863,391	PGA Rate
420 Commercial	4,076,349	See Attached
424 Industrial	365,751	See Attached
440 Interruptible	381,561	See Attached
444 Seasonal	0	See Attached
Check	12,687,052	\$ 5,567,537.82
Commodity Deferral Expenses		\$ 0.43884
Commodity PGA Revenue		\$ 5,264,471.74
Difference		\$ (303,066.08)
90% Allowed for recovery from Customers		\$ (272,759.47)
Amount to be deferred	191909 GD OR	\$ (272,759.47)

Misc Calculations for Demand and Commodity Deferrals	
CDN demand charges:	
Sumas & Huntington purchase volumes:	184,192
Actual rate per Westcoast:	\$ 0.43216
	\$ 79,600.41
Adj fr prior months	\$ 0.00
Oregon sharing	\$ (30,306.61)
	\$ 0.00

JET Entry	
Debits	2,410,235.70
Credits	(2,410,235.70)
	\$ -

Demand Costs	
NWP Fixed	\$ 515,957.00
NWP Variable	\$ 34,157.10
NWP Capacity Release	\$ (109,861.00)
	\$ 440,253.10
NWP Total	\$ 1,621,208.52
GTN Fixed	\$ 12,529.40
GTN Variable	\$ (30,543.18)
GTN Capacity Release	\$ 1,603,194.74
Current Month GTN Estimate	\$ 131,092.91
Transcanada Foothills Fixed	\$ -
Transcanada Foothills Variable	\$ -
ANG Total	\$ 246,400.06
NOVA Fixed	\$ 246,400.06
NOVA Variable	\$ 26,475.38
NOVA Total	\$ 1,449.13
WEI (Spectra) Fixed	\$ -
WEI (Spectra) Variable	\$ -
WEI (Duke) Total	\$ -
Questar Fixed	\$ -
Third party capacity release	\$ -
Counterparty Invoice Total	\$ 1,449.13
Tuscarora Fixed	\$ 2,417.78
Coos Bay Fixed	\$ (41.15)
Weyerhaeuser Recall Rights	\$ -
Northwest Natural (Mist)	\$ -
Intercompany transportation	\$ -
Total Demand Costs from Purchase Journals	\$ 2,451,241.95
less variable costs charged to commodity	\$ (46,686.50)
Plus 20% Sharing over Costs	\$ -
Plus CDN Demand Charges	\$ 37,773.31
Total Demand Costs to be Deferred	\$ 2,442,328.76

Commodity Purchases	
Broker Fees	\$ 4,910,088.78
Misc	\$ -
Extraction Credits	\$ (162,546.37)
Financial Com Cost/(Benefit)	\$ 418,064.14
FX Hedge Cost/(Benefit)	\$ 2,467.86
Off System Cost Bookout	\$ -
Interco Purchases from Thermal	\$ 6,896,490.33
Total Commodity Costs from Purchase Journals	\$ 12,064,564.74
Storage (Injections)/Withdrawals	\$ 707,831.59
GST currency exchange difference	\$ -
Broker Fees	\$ 3,187.89
Newedge Transaction Fees	\$ 637.28
OR Imbalance	\$ (12,101.29)
OR Off System Sales Revenue	\$ (8,417,695.92)
less CDN Demand Charges	\$ (37,773.31)
plus variable costs from Demand	\$ 46,686.50
Total Commodity Costs to be Deferred	\$ 4,355,337.48
Total Net Gas Costs for Deferral	\$ 6,797,666.24
Recon to Purchase Journals	\$ 6,797,666.24
Deferral Gas Costs	\$ 6,797,666.24
Purchase Journal Gas Costs	\$ 6,797,666.24
20% Sharing	\$ -

Demand			
Demand Expenses for Deferral	\$ 2,442,328.76		
Oregon PGA Demand Revenue			
Rate Schedules:			
410 Residential	6,481,935	0.30861	\$ 2,000,389.96
420 Commercial	3,366,485	0.30861	\$ 1,038,930.94
424 Industrial	424,250	0.30861	\$ 130,927.79
440 Interruptible	NA	0.00000	\$ -
444 Seasonal	0	0.30861	\$ -
Total Demand Volumes	10,272,670		\$ 3,170,248.69
Check	10,272,670		0.30861
Demand Deferral Expenses			\$ 2,442,328.76
Demand PGA Revenue			\$ 3,170,248.69
Amount to be deferred	191910 GD OR		\$ (727,919.93)

Commodity			
Oregon PGA Commodity Revenue			
Rate Schedules:			
410 Residential	6,481,935	0.43811	\$ 2,839,800.54
420 Commercial	3,366,485	0.43811	\$ 1,474,890.74
424 Industrial	424,250	0.43811	\$ 185,868.17
440 Interruptible	319,794	0.43811	\$ 140,104.95
444 Seasonal	0	0.43811	\$ -
Check	10,592,464		\$ 4,640,664.40
Commodity Deferral Expenses			\$ 0.43811
Commodity PGA Revenue			\$ 4,355,337.48
Difference			\$ 4,640,664.40
90% Allowed for recovery from Customers			\$ (285,326.92)
Amount to be deferred	191909 GD OR		\$ (256,794.23)

Misc Calculations for Demand and Commodity Deferrals		
CDN demand charges:		
Sumas & Huntington purchase volumes:	86,205	
Actual rate per Westcoast:	\$ 0.43818	
	\$ 37,773.31	
		\$ 80.00

JET Entry	
Debits	1,787,730.03
Credits	(1,787,730.03)
	\$ -

Demand Cols		
Demand Cols		
NWP Fixed	\$ 551,540.00	
NWP Variable	\$ 24,550.78	
NWP Capacity Release	\$ (117,437.00)	
	\$ 458,653.78	
GTN Fixed	\$ 1,733,016.01	
GTN Variable	\$ 15,521.02	
GTN Capacity Release	\$ (32,649.61)	
	\$ 1,715,887.42	
Transcanada Foothills Fixed	\$ -	
Transcanada Foothills Variable	\$ 127,959.05	
	\$ 127,959.05	
NOVA Fixed	\$ 240,530.95	
NOVA Variable	\$ -	
	\$ 240,530.95	
WEI (Spectra) Fixed	\$ 26,245.05	
WEI (Spectra) Variable	\$ 1,366.73	
	\$ 26,245.05	
Questar Fixed	\$ -	
Third party capacity release	\$ -	
	\$ -	
Counterparty Invoice Total	\$ 1,366.73	
Tuscarora Fixed	\$ 2,435.69	
Coos Bay Fixed	\$ 155.52	
Weyerhaeuser Recall Rights	\$ -	
Northwest Natural (Mist)	\$ -	
Intercompany transportation	\$ -	
	\$ -	
Total Demand Costs from Purchase Journals	\$ 2,573,234.19	
less variable costs charged to commodity	\$ (40,071.80)	
Plus 20% Sharing over Costs	\$ 136,351.33	
Plus CDN Demand Charges	\$ 2,669,513.72	
Total Demand Costs to be Deferred	\$ 2,669,513.72	

Commodity Purchases		
Broker Fees	\$ 4,967,031.94	
Misc	\$ 2,895.68	
Extraction Credits	\$ (46,584.72)	
Financial Com Cost/(Benefit)	\$ 510,780.48	
FX Hedge Cost/(Benefit)	\$ 6,662.12	
Off System Cost Bookout	\$ -	
Interco Purchases from Thermal	\$ 2,121,538.69	
Total Commodity Costs from Purchase Journals	\$ 7,562,324.19	
Storage (Injections)/Withdrawals	\$ 231,910.42	
GST currency exchange difference	\$ (16,591.73)	
Broker Fees	\$ 0.00	
Newedge Transaction Fees	\$ 969.09	
OR Imbalance	\$ 4,877.94	
OR Off System Sales Revenue	\$ (3,934,714.58)	
less CDN Demand Charges	\$ (136,351.33)	
plus variable costs from Demand	\$ 40,071.80	
Total Commodity Costs to be Deferred	\$ 3,752,495.80	
Total Net Gas Costs for Deferral	\$ 6,422,009.52	
Recon to Purchase Journals	\$ 6,422,009.52	
Deferral Gas Costs	\$ 6,422,009.52	
Purchase Journal Gas Costs	\$ 6,422,009.52	
20% Sharing	\$ 6,422,009.52	

Demand			
Demand Expenses for Deferral			2,669,513.72
Oregon PGA Demand Revenue			
Rate Schedules:	PGA Rate	Demand Revenue	
410 Residential	0.30861	\$ 1,895,013.22	
420 Commercial	0.30861	\$ 971,499.34	
424 Industrial	0.30861	\$ 115,974.09	
440 Interruptible	0.00000	\$ -	
444 Seasonal	0.30861	\$ -	
Total Demand Volumes	9,664,258	\$ 2,982,486.65	
	Check	0.30861	
Demand Deferral Expenses		\$ 2,669,513.72	
Demand PGA Revenue		\$ 2,982,486.65	
Amount to be deferred	191910 GD OR	\$ (312,972.93)	

Commodity			
Oregon PGA Commodity Revenue			
Rate Schedules:	PGA Rate	Commodity Revenue	
410 Residential	0.43811	\$ 2,680,205.25	
420 Commercial	0.43811	\$ 1,379,163.27	
424 Industrial	0.43811	\$ 164,639.55	
440 Interruptible	0.43811	\$ 138,596.10	
444 Seasonal	0.43811	\$ -	
	Check	\$ 4,372,604.17	
Commodity Deferral Expenses		\$ 0.43811	
Commodity PGA Revenue		\$ 3,752,495.80	
90% Allowed for recovery from Customers	Difference	\$ (620,108.37)	
		\$ (558,097.53)	
Amount to be deferred	191909 GD OR	\$ (558,097.53)	

Misc Calculations for Demand and Commodity Deferrals			
CDN demand charges:			
Sumas & Huntington purchase volumes:	\$ 313,971		
Actual rate per Westcoast:	\$ 0.43428		
	\$ 136,351.33		\$0.00
Oregon sharing			
			(62,010.84)
			0.00
			(62,010.84)

JET Entry	
Debits	1,635,142.62
Credits	(1,635,142.62)
	\$ -

Demand Cos.	\$ 533,329.17	
NWP Fixed	\$ 20,274.15	
NWP Variable	\$ (113,649.00)	
NWP Capacity Release	\$ 439,954.32	
GTN Fixed	\$ 1,608,750.32	
GTN Variable	\$ 13,131.35	
GTN Capacity Release	\$ (7,596.40)	
Transcanada Foothills Fixed	\$ 1,614,285.27	
Transcanada Foothills Variable	\$ 111,572.16	
NOVA Fixed	\$ 111,572.16	
NOVA Variable	\$ 179,798.67	
NOVA Total	\$ 179,798.67	
WEI (Spectra) Fixed	\$ 26,945.15	
WEI (Spectra) Variable	\$ 169.70	
Questar Fixed	\$ -	
Third party capacity release	\$ -	
Counterparty Invoice Total	\$ 169.70	
Tuscarora Fixed	\$ 2,436.04	
Coos Bay Fixed	\$ -	
Weyerhaeuser Recall Rights	\$ -	
Northwest Natural (Mist)	\$ -	
Intercompany transportation	\$ -	
Total Demand Costs from Purchase Journals	\$ 2,375,161.31	
less variable costs charged to commodity	\$ (33,405.50)	
Plus 20% Sharing over Costs	\$ 170,506.08	
Plus CDN Demand Charges	\$ 2,512,261.89	
Total Demand Costs to be Deferred	\$ 2,512,261.89	

Commodity Purchases	\$ 7,809,579.42	
Broker Fees	\$ 4,447.78	
Misc	\$ -	
Extraction Credits	\$ (70,937.91)	
Financial Com Cost/(Benefit)	\$ 421,187.57	
FX Hedge Cost/(Benefit)	\$ (3,243.54)	
Off System Cost Bookout	\$ -	
Interco Purchases from Thermal	\$ 140,501.40	
Total Commodity Costs from Purchase Journals	\$ 8,301,534.72	
Storage (Injections)/Withdrawals	\$ (274,025.30)	
GST currency exchange difference	\$ -	
Broker Fees	\$ 0.00	
Newedge Transaction Fees	\$ 1,778.19	
OR Imbalance	\$ (2,620.89)	
OR Off System Sales Revenue	\$ (6,078,078.91)	
less CDN Demand Charges	\$ (170,506.08)	
plus variable costs from Demand	\$ 33,405.50	
Total Commodity Costs to be Deferred	\$ 1,811,487.23	

Total Net Gas Costs for Deferral	\$ 4,323,749.12	
Recon to Purchase Journals	\$ 4,323,749.12	
Deferral Gas Costs	\$ 4,323,749.12	
Purchase Journal Gas Costs	\$ 4,323,749.12	
20% Sharing	\$ 4,323,749.12	

Demand Expenses for Deferral				
Demand				2,512,261.89
Oregon PGA Demand Revenue				
Rate Schedules:		PGA Rate	Demand Revenue	
410 Residential	3,891,089	0.30861	\$ 1,200,828.98	
420 Commercial	1,980,750	0.30861	\$ 611,279.26	
424 Industrial	297,446	0.30861	\$ 91,794.81	
440 Interruptible	NA	0.00000	\$ -	
444 Seasonal	1,593	0.30861	\$ 491.62	
Total Demand Volumes	6,170,878		\$ 1,904,394.67	
	Check		0.30861	
Demand Deferral Expenses			\$ 2,512,261.89	
Demand PGA Revenue			\$ 1,904,394.67	
Amount to be deferred	191910 GD OR		\$ 607,867.22	

Oregon PGA Commodity Revenue				
Rate Schedules:		PGA Rate	Commodity Revenue	
410 Residential	3,891,089	0.43811	\$ 1,704,725.00	
420 Commercial	1,980,750	0.43811	\$ 867,786.38	
424 Industrial	297,446	0.43811	\$ 130,314.07	
440 Interruptible	265,738	0.43811	\$ 116,422.48	
444 Seasonal	1,593	0.43811	\$ 697.91	
	Check		\$ 2,819,945.84	
Commodity Deferral Expenses			\$ 0.43811	
Commodity PGA Revenue			\$ 1,811,487.23	
Difference			\$ (1,008,458.61)	
90% Allowed for recovery from Customers			\$ (907,612.75)	
Amount to be deferred	191909 GD OR		\$ (907,612.75)	

Misc Calculations for Demand and Commodity Deferrals			
CDN demand charges:			Adj fr prior months
Sumas & Huntington purchase volumes:	388,547		
Actual rate per Westcoast:	\$ 0.43863		\$ 0.00
	\$ 170,506.08		

JET Entry	
Debits	1,391,815.99
Credits	(1,391,815.99)
	\$ -

Oregon sharing	(100,845.86)
	0.00
	(100,845.86)

Demand Costs	
NWP Fixed	\$ 473,527.92
NWP Variable	\$ (8,089.40)
NWP Capacity Release	\$ (117,437.00)
NWP Total	\$ 348,001.52
GTN Fixed	\$ 607,317.03
GTN Variable	\$ 7,295.84
GTN Capacity Release	\$ (7,849.61)
Current Month GTN Estimate	\$ 606,763.26
Transcanada Foothills Fixed	\$ 73,312.84
Transcanada Foothills Variable	\$ 2.55
NOVA Fixed	\$ 73,315.39
NOVA Variable	\$ 129,848.61
NOVA Total	\$ 27,438.10
WEI (Spectra) Fixed	\$ 27,438.10
WEI (Spectra) Variable	\$ -
WEI (Duke) Total	\$ 598.73
Questar Fixed	\$ -
Third party capacity release	\$ -

Counterparty Invoice Total	\$ 598.73
Tuscarora Fixed	\$ 1,590.94
Coos Bay Fixed	\$ -
Weyerhaeuser Recall Rights	\$ -
Northwest Natural (Mist)	\$ -
Intercompany transportation	\$ -
Total Demand Costs from Purchase Journals	\$ 1,187,556.55
less variable costs charged to commodity	\$ 791.01
Plus 20% Sharing over Costs	\$ -
Plus CDN Demand Charges	\$ 99,547.84
Total Demand Costs to be Deferred	\$ 1,287,895.40

Commodity Purchases	
Misc	\$ 2,710,458.38
Extraction Credits	\$ -
Financial Com Cost/(Benefit)	\$ (23,882.17)
FX Hedge Cost/(Benefit)	\$ 257,834.64
Off System Cost Bookout	\$ (1,096.61)
Interco Purchases from Thermal	\$ 209,531.86
Total Commodity Costs from Purchase Journals	\$ 3,152,846.10
Storage (Injections)/Withdrawals	\$ (44,005.65)
GST currency exchange difference	\$ -
Broker Fees	\$ 7,869.11
Newedge Transaction Fees	\$ 792.10
OR Imbalance	\$ (34,526.35)
OR Off System Sales Revenue	\$ (2,310,319.25)
less CDN Demand Charges	\$ (99,547.84)
plus variable costs from Demand	\$ (791.01)
Total Commodity Costs to be Deferred	\$ 672,317.20
Total Net Gas Costs for Deferral	\$ 1,960,212.60
Recon to Purchase Journals	\$ 1,960,212.60
Deferral Gas Costs	\$ 1,960,212.60
Purchase Journal Gas Costs	\$ 1,960,212.60
20% Sharing	\$ -

Demand			
Demand Expenses for Deferral	\$ 1,287,895.40		
Oregon PGA Demand Revenue			
Rate Schedules:			
410 Residential	1,033,364	0.30861	\$ 318,906.46
420 Commercial	848,343	0.30861	\$ 261,807.13
424 Industrial	252,097	0.30861	\$ 77,799.66
440 Interruptible	NA	0.00000	\$ -
444 Seasonal	(763)	0.30861	\$ (235.47)
Total Demand Volumes	2,133,041		\$ 658,277.78
Check	2,133,041		0.30861
Demand Deferral Expenses			\$ 1,287,895.40
Demand PGA Revenue			\$ 658,277.78
Amount to be deferred	191910 GD OR		\$ 629,617.62

Commodity			
Oregon PGA Commodity Revenue			
Rate Schedules:			
410 Residential	1,033,364	0.43811	\$ 452,727.10
420 Commercial	848,343	0.43811	\$ 371,667.55
424 Industrial	252,097	0.43811	\$ 110,446.22
440 Interruptible	210,324	0.43811	\$ 92,145.05
444 Seasonal	(763)	0.43811	\$ (334.28)
Total Commodity Revenue	2,343,365		\$ 1,026,651.64
Check	2,343,365		0.43811
Commodity Deferral Expenses			\$ 672,317.20
Commodity PGA Revenue			\$ 1,026,651.64
Difference			\$ (354,334.44)
90% Allowed for recovery from Customers			\$ (318,901.00)
Amount to be deferred	191909 GD OR		\$ (318,901.00)

Misc Calculations for Demand and Commodity Deferrals	
CDN demand charges:	
Sumas & Huntington purchase volumes:	235,527
Actual rate per Westcoast:	\$ 0.42266
	\$ 99,547.84
Adj fr prior months	\$ 0.00
Oregon sharing	\$ (35,433.44)
	\$ 0.00
	\$ (35,433.44)

JET Entry	
Debits	#VALUE!
Credits	#VALUE!
	#VALUE!

Demand Costs		
NWP Fixed	\$ 945,909.60	
NWP Variable	\$ 2,633.86	
NWP Capacity Release	\$ (601,305.49)	
	\$ 347,237.97	
GTN Fixed	\$ 587,726.17	
GTN Variable	\$ 7,102.34	
GTN Capacity Release	\$ (7,596.40)	
	\$ 587,232.11	
Transcanada Foothills Fixed	\$ 73,542.10	
Transcanada Foothills Variable	\$ -	
	\$ 73,542.10	
NOVA Fixed	\$ 130,255.63	
NOVA Variable	\$ -	
	\$ 130,255.63	
WEI (Spectra) Fixed	\$ 26,461.63	
WEI (Spectra) Variable	\$ -	
	\$ 26,461.63	
Questar Fixed	\$ 900.00	
Third party capacity release	\$ -	
	\$ -	
Counterparty Invoice Total	\$ 900.00	
Tuscarora Fixed	\$ 1,592.55	
Coos Bay Fixed	\$ -	
Weyerhaeuser Recall Rights	\$ -	
Northwest Natural (Mist)	\$ -	
Intercompany transportation	\$ -	
	\$ -	
Total Demand Costs from Purchase Journals	\$ 1,167,221.99	
less variable costs charged to commodity	\$ (9,736.20)	
Plus 20% Sharing over Costs	\$ -	
Plus CDN Demand Charges	\$ 87,001.70	
Total Demand Costs to be Deferred	\$ 1,244,487.49	

Commodity Purchases		
Misc	\$ 2,116,458.16	
Extraction Credits	\$ -	
Financial Com Cost/(Benefit)	\$ (21,095.12)	
FX Hedge Cost/(Benefit)	\$ 57,868.45	
Off System Cost Bookout	\$ 7,505.02	
Interco Purchases from Thermal	\$ -	
804730 GD OR	\$ 2,285,503.34	
	\$ -	
Total Commodity Costs from Purchase Journals	\$ 4,446,239.85	
Storage (Injections)/Withdrawals	\$ (168.57)	
GST currency exchange difference	\$ (8,770.45)	
Broker Fees	\$ 7,461.85	
Newedge Transaction Fees	\$ 1,450.12	
OR Imbalance	\$ (4,303.24)	
OR Off System Sales Revenue	\$ (3,698,478.74)	
less CDN Demand Charges	\$ (87,001.70)	
plus variable costs from Demand	\$ 9,736.20	
Total Commodity Costs to be Deferred	\$ 666,165.32	

Total Net Gas Costs for Deferral	\$ 1,910,652.81	
Recon to Purchase Journals	\$ -	
Deferral Gas Costs	\$ 1,910,652.81	
Purchase Journal Gas Costs	\$ 1,910,652.81	
20% Sharing	\$ 1,910,652.81	

Demand Expenses for Deferral			
		\$ 1,244,487.49	
Oregon PGA Demand Revenue			
Rate Schedules:			
410 Residential	936,219	0.30861	\$ 288,926.55
420 Commercial	757,855	0.30861	\$ 233,881.63
424 Industrial	208,729	0.30861	\$ 64,415.86
440 Interruptible	NA	0.00000	\$ -
444 Seasonal	142,607	0.30861	\$ 44,009.95
Total Demand Volumes	2,045,410		\$ 631,233.99
Check	2,045,410		0.30861
Demand Deferral Expenses			\$ 1,244,487.49
Demand PGA Revenue			\$ 631,233.99
Amount to be deferred	191910 GD OR		\$ 613,253.50

Commodity			
Oregon PGA Commodity Revenue			
Rate Schedules:			
410 Residential	936,219	0.43811	\$ 410,166.91
420 Commercial	757,855	0.43811	\$ 332,023.85
424 Industrial	208,729	0.43811	\$ 91,446.26
440 Interruptible	349,144	0.43811	\$ 152,963.48
444 Seasonal	142,607	0.43811	\$ 62,477.55
	2,394,554		\$ 1,049,078.05
Check	2,394,554		0.43811
Commodity Deferral Expenses			\$ 666,165.32
Commodity PGA Revenue			\$ 1,049,078.05
Difference			\$ (382,912.73)
90% Allowed for recovery from Customers			\$ (344,621.46)
Amount to be deferred	191909 GD OR		\$ (344,621.46)

Misc Calculations for Demand and Commodity Deferrals			
CDN demand charges:			
Sumas & Huntington purchase volumes	205,401		
Actual rate per Westcoast:	\$ 0.42357		
	\$ 87,001.70		\$ 87,001.70
Adj fr prior months			\$ 0.00
Oregon sharing			\$ (38,291.27)
			\$ 0.00
			\$ (38,291.27)

JET Entry	
Debits	#VALUE!
Credits	#VALUE!
	#VALUE!

Demand Costs	
NWP Fixed	\$ 985,540.66
NWP Variable	\$ 7,792.00
NWP Capacity Release	\$ (621,349.00)
NWP Total	\$ 371,983.66
GTN Fixed	\$ 677,958.08
GTN Variable	\$ 8,236.75
GTN Capacity Release	\$ (7,849.61)
Current Month GTN Estimate	\$ 678,345.22
Transcanada Foothills Fixed	\$ 90,719.13
Transcanada Foothills Variable	\$ -
ANG Total	\$ 90,719.13
NOVA Fixed	\$ 124,930.67
NOVA Variable	\$ -
NOVA Total	\$ 124,930.67
WEI (Spectra) Fixed	\$ 25,203.34
WEI (Spectra) Variable	\$ 1,255.58
WEI (Duke) Total	\$ 25,203.34
Questar Fixed	\$ -
Third party capacity release	\$ -

Counterparty Invoice Total	\$ 1,255.58
Tuscarora Fixed	\$ 2,422.45
Coos Bay Fixed	\$ -
Weyerhaeuser Recall Rights	\$ -
Northwest Natural (Mist)	\$ -
Intercompany transportation	\$ -
Total Demand Costs from Purchase Journals	\$ 1,294,860.05
less variable costs charged to commodity	\$ (16,028.75)
Plus 20% Sharing over Costs	\$ -
Plus CDN Demand Charges	\$ 27,095.60
Total Demand Costs to be Deferred	\$ 1,305,926.90

Commodity Purchases	
Misc	\$ 4,083,656.63
Extraction Credits	\$ -
Financial Com Cost/(Benefit)	\$ (21,818.18)
FX Hedge Cost/(Benefit)	\$ 203,112.38
Off System Cost Bookout	\$ 20,362.06
Interco Purchases from Thermal	\$ -
Interco Purchases from Purchase Journals	\$ 2,900,830.95
Storage (Injections)/Withdrawals	\$ 7,186,143.74
GST currency exchange difference	\$ 1,732.29
Broker Fees	\$ -
Newedge Transaction Fees	\$ 5,626.35
OR Imbalance	\$ 714.93
OR Off System Sales Revenue	\$ 43,638.20
less CDN Demand Charges	\$ (5,385,671.48)
plus variable costs from Demand	\$ (27,095.60)
Total Commodity Costs to be Deferred	\$ 16,028.75

Total Net Gas Costs for Deferral	\$ 3,147,144.08
Recon to Purchase Journals	\$ -
Deferral Gas Costs	\$ 3,147,144.08
Purchase Journal Gas Costs	\$ 3,147,144.08
20% Sharing	\$ 3,147,144.08

Demand Expenses for Deferral		\$ 1,305,926.90
Oregon PGA Demand Revenue		
Rate Schedules:	PGA Rate	Demand Revenue
410 Residential	0.30861	\$ 757,066.62
420 Commercial	0.30861	\$ 511,458.12
424 Industrial	0.30861	\$ 152,957.30
440 Interruptible	0.00000	\$ -
444 Seasonal	0.30861	\$ 20,478.74
Total Demand Volumes	Check 4,672,437	\$ 1,441,960.78
	Check	0.30861
Demand Deferral Expenses	\$ 1,305,926.90	
Demand PGA Revenue	\$ 1,441,960.78	
Amount to be deferred	191910 GD OR	\$ (136,033.88)

Commodity		\$ 1,841,217.18
Oregon PGA Commodity Revenue		
Rate Schedules:	PGA Rate	Commodity Revenue
410 Residential	0.43811	\$ 1,074,749.55
420 Commercial	0.43811	\$ 726,077.95
424 Industrial	0.43811	\$ 217,141.77
440 Interruptible	0.43811	\$ 108,390.17
444 Seasonal	0.43811	\$ 29,072.10
Total Demand Volumes	Check 4,919,841	\$ 2,155,431.54
	Check	0.43811
Commodity Deferral Expenses	\$ 1,841,217.18	
Commodity PGA Revenue	\$ 2,155,431.54	
Difference	\$ (314,214.36)	
90% Allowed for recovery from Customers	\$ (282,792.92)	
Amount to be deferred	191909 GD OR	\$ (282,792.92)

Misc Calculations for Demand and Commodity Deferrals	
CDN demand charges:	Adj fr prior months
Sumas & Huntington purchase volumes:	\$ 65,018
Actual rate per Westcoast:	\$ 0.41674
	\$ 27,095.60
	\$ 0.00
	\$ (31,421.44)
	\$ (31,421.44)

JET Entry	
Debits #VALUE!	
Credits #VALUE!	
#VALUE!	

Demand Costs:	\$ 476,459.99	
NWP Fixed	\$ 16,379.20	
NWP Variable	\$ (117,437.30)	
NWP Capacity Release	\$ 375,401.89	
	\$ 1,800,474.17	
	\$ 4,842.75	
GTN Fixed	\$ 1,805,316.92	
GTN Variable	\$ 132,318.47	
GTN Capacity Release	\$ 132,318.47	
Transcanada Foothills Fixed	\$ 248,699.86	
Transcanada Foothills Variable	\$ -	
NOVA Fixed	\$ 248,699.86	
NOVA Variable	\$ 26,193.46	
WEI (Spectra) Fixed	\$ 671.91	
WEI (Spectra) Variable	\$ -	
Questar Fixed	\$ -	
Third party capacity release	\$ -	
Counterparty Invoice Total	\$ 671.91	
Tuscarora Fixed	\$ 2,007.50	
Tuscarora Variable	\$ 3.19	
Tuscarora Total	\$ 2,010.69	
Coos Bay Fixed	\$ -	
Weyerhaeuser Recall Rights	\$ -	
Northwest Natural (Mist)	\$ -	
Intercompany transportation	\$ -	
Total Demand Costs from Purchase Journals	\$ 2,590,613.20	
less variable costs charged to commodity	\$ (21,225.14)	
Plus 20% Sharing over Costs	\$ 89,103.66	
Plus CDN Demand Charges	\$ 2,658,491.72	
Total Demand Costs to be Deferred	\$ 2,658,491.72	

Commodity Purchases	\$ 8,150,589.04	
Misc	\$ -	
Extraction Credits	\$ (38,095.31)	
Financial Com Cost/(Benefit)	\$ 32,384.06	
FX Hedge Cost/(Benefit)	\$ 14,761.11	
Off System Cost Bookout	\$ -	
Interco Purchases from Thermal	\$ 9,739,288.20	
Total Commodity Costs from Purchase Journals	\$ 17,898,927.10	
Storage (Injections)/Withdrawals	\$ 47,351.81	
GST currency exchange difference	\$ 744.03	
Broker Fees	\$ 5,884.10	
Newedge Transaction Fees	\$ 2,150.05	
OR Imbalance	\$ 102,958.48	
OR Off System Sales Revenue	\$ (13,007,205.63)	
less CDN Demand Charges	\$ (89,103.66)	
plus variable costs from Demand	\$ 21,225.14	
Total Commodity Costs to be Deferred	\$ 4,982,931.42	
Total Net Gas Costs for Deferral	\$ 7,641,423.14	
Recon to Purchase Journals	\$ 7,641,423.14	
Deferral Gas Costs	\$ 7,641,423.14	
Purchase Journal Gas Costs	\$ 7,641,423.14	
20% Sharing	\$ 7,641,423.14	

Demand	2,658,491.72
Demand Expenses for Deferral	
Oregon PGA Demand Revenue	
Rate Schedules:	
410 Residential	8,003,271
420 Commercial	3,940,704
424 Industrial	622,591
440 Interruptible	NA
444 Seasonal	1,012
Total Demand Volumes	12,567,578
Check	12,567,578
Demand Deferral Expenses	
Demand PGA Revenue	
Amount to be deferred	191910 GD OR
Commodity	
Oregon PGA Commodity Revenue	
Rate Schedules:	
410 Residential	8,003,271
420 Commercial	3,940,704
424 Industrial	622,591
440 Interruptible	388,581
444 Seasonal	1,012
Check	12,936,159
Commodity Deferral Expenses	
Commodity PGA Revenue	
90% Allowed for recovery from Customers	
Amount to be deferred	191909 GD OR
Misc Calculations for Demand and Commodity Deferrals	
CDN demand charges:	
Sumas & Huntington purchase volumes:	212,369
Actual rate per Westcoast:	\$ 0.41957
Oregon sharing	\$ 89,103.66
	\$0.00

Commodity	
Oregon PGA Commodity Revenue	
Rate Schedules:	
410 Residential	8,003,271
420 Commercial	3,940,704
424 Industrial	622,591
440 Interruptible	388,581
444 Seasonal	1,012
Check	12,936,159
Commodity Deferral Expenses	
Commodity PGA Revenue	
90% Allowed for recovery from Customers	
Amount to be deferred	191909 GD OR
Misc Calculations for Demand and Commodity Deferrals	
CDN demand charges:	
Sumas & Huntington purchase volumes:	212,369
Actual rate per Westcoast:	\$ 0.41957
Oregon sharing	\$ 89,103.66
	\$0.00