

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
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STATE OF OREGON - STATEMENT OF OPERATING INCOME FOR THE YEAR

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	2	\$165,553,559	\$181,973,295
3	Operating Expenses			
4	Operation Expenses (401)	4 - 9	136,867,851	152,496,658
5	Maintenance Expenses (402)	4 - 9	3,356,764	2,966,283
6	Depreciation Expense (403)	10	5,070,179	4,779,823
7	Amort. & Depl. of Utility Plant (404-405)	10	760,187	681,405
8	Amort. of Utility Plant Acq. Adj. (406)(See Note 1)	10		
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
10	Senate Bill 408 (407330/407408/407431)		(686,112)	(1,832,151)
11	Reg Credit Roseburg/Medford Deferral (407421)		(122,541)	(142,470)
12	Taxes Other Than Income Taxes (408.1)	11	5,653,661	5,529,961
13	Income Taxes - Federal (409.1)	12	52,494	(37,365)
14	- Other (409.1)	13	267,558	266,791
15	Provision for Deferred Income Taxes (410.1) (410.2)	14 - 21	3,917,235	4,863,332
16	(Less) Prov. for Def. Inc. Taxes-Cr. (411.1)	14 - 21	99,824	(10,271)
17	Investment Tax Credit Adj. - Net (411.4)	22		
18	(Less) Gains from Disp. of Utility Plant (411.7)			
19	Losses from Disp. of Utility Plant (411.7)			
20	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		155,037,452	169,582,538
21	Net Utility Operating Income Enter Total of Line 2 less Line 19		\$10,516,107	\$12,390,757

Note 1: Amortization of Gas Plant Acquisition Adjustment was charged to Account 425, Miscellaneous Amortization, classified as Other Income and Income Deductions.

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STATE OF OREGON - GAS OPERATING REVENUES (Account 400)

Line No.	Title of Account <i>(a)</i>	OPERATING REVENUES		THERMS OF GAS SOLD		AVG. NO. OF GAS CUST. PER MO.		Line No.
		Current Year <i>(b)</i>	Previous Year <i>(c)</i>	Current Year <i>(d)</i>	Previous Year <i>(e)</i>	Current Year <i>(f)</i>	Previous Year <i>(g)</i>	
1	GAS SERVICE REVENUES							1
2	(480) Residential Sales	61,614,793	66,331,162	47,045,131 **	51,232,434	84,644	84,291	2
3	(481) Commercial and Industrial Sales							3
4	Small (or Comm.) (See Instr. 6)	32,608,347	35,160,128	31,362,224 **	33,551,474	11,177	11,122	4
5	Large (or Ind.) (See Instr. 6)	1,032,933	1,038,756	1,561,381 **	1,581,806	43	30	5
6	(482) Other Sales to Public Authorities							6
7	(484) Interdepartmental Sales	13,679	14,091	11,917	12,449	10	10	7
8	TOTAL Sales to Ultimate Consumers	95,269,752 *	102,544,137	79,980,653 **	86,378,163	95,874	95,453	8
9	(483) Sales for Resale	67,211,233	76,479,320	253,424,200	197,119,130			9
10	TOTAL Nat. Gas Service Revenues	162,480,985	179,023,457	333,404,853	283,497,293	95,874	95,453	10
11	Revenues from Manufactured Gas			0	-	-	-	11
12	TOTAL Gas Service Revenues	162,480,985	179,023,457					12
13	OTHER OPERATING REVENUES							13
14	(485) Intracompany Transfers							14
15	(487) Forfeited Discounts							15
16	(488) Misc. Service Revenues	140,853	140,056					16
17	(489) Rev. from Trans. of Gas of Others	2,892,363 *	2,760,120					17
18	(490) Sales of Prod. Ext. from Nat. Gas							18
19	(491) Rev. from Nat. Gas Proc. by Others							19
20	(492) Incidental Gasoline and Oil Sales							20
21	(493) Rent from Gas Property	1,257	757					21
22	(494) Interdepartmental Rents							22
23	(495) Other Gas Revenues	38,101	48,905					23
24	TOTAL Other Operating Revenues	3,072,574	2,949,838					24
25	TOTAL Gas Operating Revenues	165,553,559	181,973,295					25
26	(Less) (496) Provision for Rate Refunds							26
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	165,553,559						27
28	Dis. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.)	94,223,140		78,407,355				28
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)	1,032,933		1,561,381				29
30	Sales for Resale	67,211,233		253,424,200				30
31	Other Sales to Pub. Auth. (Local Dist. Only)							31
32	Interdepartmental Sales	13,679		11,917				32
33	TOTAL (Same as Line 10, Columns (b) and (d))	162,480,985		333,404,853				33

Notes:
* Includes unbilled revenues.
** Includes unbilled therms.

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STATE OF OREGON - INTERDEPARTMENTAL SALES - NATURAL GAS (Account 484)

Report particulars concerning sales of natural gas included in Account 484.

Line No.	Department and Basis of Charges (a)	Point of Delivery (b)	Mcf (14.73 psia at 60° F) (c)	Revenue (d)
1	Natural gas supply for operation of Avista's facilities	Avista facility	1,169	13,679
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	TOTAL			

RENT FROM GAS PROPERTY AND INTERDEPARTMENTAL RENTS (Accounts 493 and 494)

- Report particulars concerning rents received included in Accounts 493 and 494.
- Minor rents may be entered at the total amount for each class of such rents.
- If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account represents profit or return on property, depreciation, and taxes, give particulars and the basis of apportionment of such charges to Account 493 or 494.
- Provide a subheading and total for each account.

Line No.	Name of Lessee or Department (Designate associated companies) (a)	Description of property (b)	Amount of Revenue for Year	
			Natural Gas Property (c)	Manufactured Gas Property (d)
1	Other		1,257	
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19	TOTAL		1,257	

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STATE OF OREGON - ALLOCATED GAS OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

Line No.	Amount (a)	Amount for Current Year (b)
1	1. PRODUCTION EXPENSES	
2	A. Manufactured Gas Production	-
3	Manufactured Gas Production (Submit Supplemental Statement)	
4	B. Natural Gas Production	
5	B1. Natural Gas Production and Gathering	
6	Operation	-
7	750 Operation Supervision and Engineering	-
8	751 Production Maps and Records	-
9	752 Gas Wells Expenses	-
10	753 Field Lines Expenses	-
11	754 Field Compressor Station Expenses	-
12	755 Field Compressor Station Fuel and Power	-
13	756 Field Measuring and Regulating Station Expenses	-
14	757 Purification Expenses	-
15	758 Gas Well Royalties	-
16	759 Other Expenses	-
17	760 Rents	-
18	TOTAL Operation (Enter Total of lines 7 thru 17)	-
19	Maintenance	
20	761 Maintenance Supervision and Engineering	-
21	762 Maintenance of Structures and Improvements	-
22	763 Maintenance of Producing Gas Wells	-
23	764 Maintenance of Field Lines	-
24	765 Maintenance of Field Compressor Station Equipment	-
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment	-
26	767 Maintenance of Purification Equipment	-
27	768 Maintenance of Drilling and Cleaning Equipment	-
28	769 Maintenance of Other Equipment	-
29	TOTAL Maintenance (Enter Total of lines 20 thru 28)	-
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	-
31	B2. Products Extraction	
32	Operation	
33	770 Operation Supervision and Engineering	-
34	771 Operation Labor	-
35	772 Gas Shrinkage	-
36	773 Fuel	-
37	774 Power	-
38	775 Materials	-
39	776 Operation Supplies and Expenses	-
40	777 Gas Processed by Others	-
41	778 Royalties on Products Extracted	-
42	779 Marketing Expenses	-
43	780 Products Purchased for Resale	-
44	781 Variation in Products Inventory	-
45	(Less) 782 Extracted Products Used by the Utility-Credit	-
46	783 Rents	-
47	TOTAL Operation (Enter Total of Lines 33 thru 46)	-

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STATE OF OREGON - ALLOCATED GAS OPERATION AND MAINTENANCE EXPENS

Line No.	Amount (a)	Amount for Current Year (b)
	B2. Products Extraction (Continued)	
48	Maintenance	
49	784 Maintenance Supervision and Engineering	-
50	785 Maintenance of Structures and Improvements	-
51	786 Maintenance of Extraction and Refining Equipment	-
52	787 Maintenance of Pipe Lines	-
53	788 Maintenance of Extracted Products Storage Equipment	-
54	789 Maintenance of Compressor Equipment	-
55	790 Maintenance of Gas Measuring and Reg. Equipment	-
56	791 Maintenance of Other Equipment	-
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)	-
58	TOTAL Products Extraction (Enter Total of lines 47 and 57)	-
59	C. Exploration and Development	
60	Operation	
61	795 Delay Rentals	-
62	796 Nonproductive Well Drilling	-
63	797 Abandoned Leases	-
64	798 Other Exploration	-
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)	-
	D. Other Gas Supply Expenses	
66	Operation	
67	800 Natural Gas Well Head Purchases	-
68	800.1 Natural Gas Well Head Purchases, Intracompany Transfers	-
69	801 Natural Gas Field Line Purchases	-
70	802 Natural Gas Gasoline Plant Outlet Pruchases	-
71	803 Natural Gas Transmission Line Purchases	-
72	804 Natural Gas City Gate Purchases	119,814,356
73	804.1 Liquefied Natural Gas Purchases	-
74	805 Other Gas Purchases	-
75	(Less) 805.1 Purchased Gas Cost Adjustments	(388,538)
76		
77	TOTAL Purchased Gas (Enter Total of lines 67 to 76)	119,425,818
78	806 Exchange Gas	-
79	Purchased Gas Expenses	
80	807.1 Well Expenses-Purchased Gas	-
81	807.2 Operation of Purchased Gas Measuring Stations	-
82	807.3 Maintenance of Purchased Gas Measuring Stations	-
83	807.4 Purchased Gas Calculations Expenses	-
84	807.5 Other Purchased Gas Expenses	-
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)	-
86	808.1 Gas Withdrawn from Storage-Debit	2,951,339
87	(Less) 808.2 Gas Delivered to Storage-Credit	(2,374,914)
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit	-
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit	-
90	Gas Used in Utility Operations-Credit	
91	810 Gas Used for Compressor Station Fuel-Credit	-
92	811 Gas Used for Products Extraction-Credit	(484,856)
93	812 Gas used for Other Utility Operations-Credit	-
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	(484,856)
95	813 Other Gas Supply Expenses	542,270
96	TOTAL Other Gas Supply Exp (Total of lines 77,78,85,86 thru 89,94,95)	120,059,656
97	TOTAL Production Expenses (Enter Total of lines 3,30,58,65, and 96)	120,059,656

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STATE OF OREGON - ALLOCATED GAS OPERATION AND MAINTENANCE EXPENS

Line No.	Amount (a)	Amount for Current Year (b)
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES	
99	A. Underground Storage Expenses	
100	Operation	
101	814 Operation Supervision and Engineering	-
102	815 Maps and Records	-
103	816 Wells Expenses	-
104	817 Lines Expense	-
105	818 Compressor Station Expenses	-
106	819 Compressor Station Fuel and Power	-
107	820 Measuring and Regulating Station Expenses	-
108	821 Purification Expenses	-
109	822 Exploration and Development	-
110	823 Gas Losses	-
111	824 Other Expenses	57,988
112	825 Storage Well Royalties	-
113	826 Rents	-
114	TOTAL Operation (Enter Total of lines 101 thru 113)	57,988
115	Maintenance	
116	830 Maintenance Supervision and Engineering	-
117	831 Maintenance of Structures and Improvements	-
118	832 Maintenance of Reservoirs and Wells	-
119	833 Maintenance of Lines	-
120	834 Maintenance of Compressor Station Equipment	-
121	835 Maintenance of Measuring and Regulating Station Equipment	-
122	836 Maintenance of Purification Equipment	-
123	837 Maintenance of Other Equipment	48,707
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	48,707
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	106,695
126	B. Other Storage Expenses	
127	Operation	
128	840 Operation Supervision and Engineering	-
129	841 Operation Labor and Expenses	-
130	842 Rents	-
131	842.1 Fuel	-
132	842.2 Power	-
133	842.3 Gas Losses	-
134	TOTAL Operation (Enter Total of lines 128 thru 133)	-
135	Maintenance	
136	843.1 Maintenance Supervision and Engineering	-
137	843.2 Maintenance of Structures and Improvements	-
138	843.3 Maintenance of Gas Holders	-
139	843.4 Maintenance of Purification Equipment	-
140	843.5 Maintenance of Liquefaction Equipment	-
141	843.6 Maintenance of Vaporizing Equipment	-
142	843.7 Maintenance of Compressor Equipment	-
143	843.8 Maintenance of Measuring and Regulating Equipment	-
144	843.9 Maintenance of Other Equipment	-
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	-
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	-

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STATE OF OREGON - ALLOCATED GAS OPERATION AND MAINTENANCE EXPENS

Line No.	Amount (a)	Amount for Current Year (b)
147	C. Liquefied Natural Gas Terminaling and Processing Expenses	
148	Operation	
149	844.1 Operation Supervision and Engineering	-
150	844.2 LNG Processing Terminal Labor and Expenses	-
151	844.3 Liquefaction Processing Labor and Expenses	-
152	844.4 Liquefaction Transportation Labor and Expenses	-
153	844.5 Measuring and Regulating Labor and Expenses	-
154	844.6 Compressor Station Labor and Expenses	-
155	844.7 Communication System Expenses	-
156	844.8 System Control and Load Dispatching	-
157	845.1 Fuel	-
158	845.2 Power	-
159	845.3 Rents	-
160	845.4 Demurrage Charges	-
161	(Less) 845.5 Wharfage Receipts-Credit	-
162	845.6 Processing Liquefied or Vaporized Gas by Others	-
163	846.1 Gas Losses	-
164	846.2 Other Expenses	-
165	TOTAL Operation (Enter Total of lines 149 thru 164)	-
166	Maintenance	
167	847.1 Maintenance Supervision and Engineering	-
168	847.2 Maintenance of Structures and Improvements	-
169	847.3 Maintenance of LNG Processing Terminal Equipment	-
170	847.4 Maintenance of LNG Transportation Equipment	-
171	847.5 Maintenance of Measuring and Regulating Equipment	-
172	847.6 Maintenance of Compressor Station Equipment	-
173	847.7 Maintenance of Communication Equipment	-
174	847.8 Maintenance of Other Equipment	-
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)	-
176	TOTAL Liquefied Nat Gas Terminaling and Processing Exp (Lines 165 & 175)	-
177	TOTAL Natural Gas storage (Enter Total of lines 125, 146, and 176)	106,695
178	3. TRANSMISSION EXPENSES	
179	Operation	
180	850 Operation Supervision and Engineering	-
181	851 System Control and Load Dispatching	-
182	852 Communication System Expenses	-
183	853 Compressor Station Labor and Expenses	-
184	854 Gas for Compressor Station Fuel	-
185	855 Other Fuel and Power for Compressor Stations	-
186	856 Mains Expenses	-
187	857 Measuring and Regulating Station Expenses	-
188	858 Transmission and Compression of Gas by Others	-
189	859 Other Expenses	-
190	860 Rents	-
191	TOTAL Operation (Enter Total of lines 180 thru 190)	-

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STATE OF OREGON - ALLOCATED GAS OPERATION AND MAINTENANCE EXPENS

Line No.	Amount (a)	Amount for Current Year (b)
	3. TRANSMISSION EXPENSES (Continued)	
192	Maintenance	
193	861 Maintenance Supervision and Engineering	-
194	862 Maintenance of Structures and Improvements	-
195	863 Maintenance of Mains	-
196	864 Maintenance of Compressor Station Equipment	-
197	865 Maintenance of Measuring and Reg. Station Equipment	-
198	866 Maintenance of Communication Equipment	-
199	867 Maintenance of Other Equipment	-
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	-
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	-
202	4. DISTRIBUTION EXPENSES	
203	Operation	
204	870 Operation Supervision and Engineering	549,245
205	871 Distribution Load Dispatching	-
206	872 Compressor Station Labor and Expenses	-
207	873 Compressor Station Fuel and Power	-
208	874 Mains and Services Expenses	1,211,142
209	875 Measuring and Regulating Station Expenses-General	254,797
210	876 Measuring and Regulating Station Expenses-Industrial	1,748
211	877 Measuring and Regulating Station Expenses-City Gate Check Station	16,197
212	878 Meter and House Regulator Expenses	122,129
213	879 Customer Installations Expenses	1,001,294
214	880 Other Expenses	917,143
215	881 Rents	15,207
216	TOTAL Operation (Enter Total of lines 204 thru 215)	4,088,902
217	Maintenance	
218	885 Maintenance Supervision and Engineering	41,287
219	886 Maintenance of Structures and Improvements	-
220	887 Maintenance of Mains	1,265,041
221	888 Maintenance of Compressor Station Equipment	-
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	127,102
223	890 Maintenance of Meas. and Reg. Sta. Equip.-Industrial	32,817
224	891 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station	7,462
225	892 Maintenance of Services	467,442
226	893 Maintenance of Meters and House Regulators	446,162
227	894 Maintenance of Other Equipment	176,238
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	2,563,551
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	6,652,453
230	5. CUSTOMER ACCOUNTS EXPENSES	
231	Operation	
232	901 Supervision	154,204
233	902 Meter Reading Expenses	259,232
234	903 Customer Records and Collection Expenses	2,281,946
235	904 Uncollectible Accounts	568,255
236	905 Miscellaneous Customer Accounts Expenses	61,226
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	3,324,862

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Line No.	Amount (a)	Amount for Current Year (b)
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	
239	Operation	
240	907 Supervision	-
241	908 Customer Assistance Expenses	2,085,902
242	909 Informational and Instructional Expenses	266,371
243	910 Miscellaneous Customer Service and Informational Expenses	47,023
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	2,399,296
245	7. SALES EXPENSES	
246	Operation	
247	911 Supervision	-
248	912 Demonstrating and Selling Expenses	4,587
249	913 Advertising Expenses	-
250	916 Miscellaneous Sales Expenses	-
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	4,587
252	8. ADMINISTRATIVE AND GENERAL EXPENSES	
253	Operation	
254	920 Administrative and General Salaries	3,351,853
255	921 Office Supplies and Expenses	502,878
256	(Less) (922) Administrative Expenses Transferred-Cr.	165
257	923 Outside Services Employed	1,287,413
258	924 Property Insurance	127,024
259	925 Injuries and Damages	343,089
260	926 Employee Pensions and Benefits	85,262
261	927 Franchise Requirements	-
262	928 Regulatory Commission Expenses	758,820
263	(Less) (929) Duplicate Charges-Cr.	-
264	930.1 General Advertising Expenses	142
265	930.2 Miscellaneous General Expenses	383,681
266	931 Rents	92,232
267	TOTAL Operation (Enter Total of lines 254 thru 266)	6,932,561
268	Maintenance	
269	935 Maintenance of General Plant	744,506
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	7,677,066
271	TOTAL Gas O. and M. Exp (Lines 97,177,201,229,237,244,251, and 270)	140,224,615

NUMBER OF GAS DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.

2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special

construction employees in a footnote.

3. The number of employees assignable to the gas department from joint function of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department from joint functions.

1. Payroll Period Ended (Date) December 31, 2012

2. Total Regular Full-Time Employees

54

3. Total Part-Time and Temporary Employees allocation of General Employees

9

4. Total Employees

63

Year of Report
December 31, 2012
ES
Amount for Previous Year (c)
-
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-
137,348,913
-
-
(1,812,368)
135,536,544
-
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-
-
-
3,821,511
(3,841,609)
-
-
-
-
(483,360)
-
(483,360)
607,399
135,640,485
135,640,485

Year of Report
 December 31, 2012

ES

Amount for Previous Year (c)
-
-
-
-
-
-
-
-
-
-
-
514,085
-
-
-
1,324,288
308,503
7,827
7,652
124,690
1,008,771
949,832
16,945
4,262,592
62,464
-
1,099,816
-
38,744
2,677
9,995
443,699
303,367
183,396
2,144,158
6,406,750
169,534
235,245
2,229,436
704,560
37,094
3,375,869

Year of Report
December 31, 2012
ES
Amount for Previous Year (c)
-
2,353,467
271,725
35,816
2,661,007
-
2,375
-
113
2,488
2,638,280
489,339
1,048
1,606,144
118,440
375,802
88,225
-
765,703
-
-
340,386
91,075
6,514,441
785,901
7,300,342
155,462,938

57
10
67

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STATE OF OREGON - ALLOCATED DEPRECIATION, DEPLETION AND AMORTIZATION OF GAS PLANT (ACCT 403, 404.1, 404.2, 404.3, 405)
(Except Amortization of Acquisition Adjustments)

Report the amounts of depreciation expense, depletion and amortization for the accounts indicated and classify according to the plant functional groups shown.

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land & Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)	Amortization of Other Limited-Term Gas Plant (Account 404.3) (e)	Amortization of Leasehold Improvements (Account 404.6) (f)	Amortization of Other Gas Plant (Account 405) (g)	Total (h)
1	Intangible plant				12,277			12,277
2	Production plant, manufactured gas							0
3	Production and gathering plant, natural gas							
4	Products extraction plant							
5	Underground gas storage plant	112,506						112,506
6	Other storage plant							
7	Base load LNG terminaling and processing plant							
8	Transmission plant							0
9	Distribution plant	3,790,740						3,790,740
10	General plant	253,153				4,411		257,564
11	Common plant-gas	913,780			636,692	106,807		1,657,279
12								
13								
14								
15								
16								
17								
18								
19	TOTAL	5,070,179	0	0	648,969	111,218	0	5,830,366

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
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STATE OF OREGON - ALLOCATED TAXES, OTHER THAN INCOME TAXES (Account 408.1)

Line No.	Kind of Tax <i>(a)</i>	Amount <i>(b)</i>
1		
2		
3	Real and Personal Property Tax	1,973,887
4		
5	Municipal Occupation & License Tax	3,679,774
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
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47		
48	TOTAL (Must agree with page 1, line 11)	5,653,661

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
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**STATE OF OREGON -
ALLOCATED CALCULATION OF CURRENT FEDERAL INCOME TAX EXPENSE (Account 409.1)**

1. Report amounts used to derive current Federal income tax expense, Account 409.1, for the reporting period. If amounts are shown in thousands, show (000) in the heading for column (b).
2. Show amounts increasing taxable income as positive values and amounts decreasing taxable income as negative.
3. Current tax expense on this schedule must match the amount reported on page 1, line 12 of this report. Separately identify adjustments arising from revisions of prior year accruals.
4. Minor amounts of other additions (subtractions) may be grouped.

Line No.	Particulars (Details) (a)	Amount (b)
1		
2	Operating Revenue	165,553,559
3	Operating & Maintenance Expense	140,224,615
4	Senate Bill 408 (net)	(686,112)
5	Book Depreciation & Amortization	5,707,825
6	Taxes Other than FIT	5,921,219
7		
8	Net Operating Income Before FIT	14,386,012
9		
10	Less: Interest Expense	4,413,091
11	Add: Schedule M Adjustments	(9,822,937)
12		
13	Taxable Net Operating Income	149,984
14		
15	Tax Rate	35%
16		
17	Total Federal Income Tax	52,494
18		
19	Deferred FIT	3,817,411
20		
21	Total FIT/Deferred FIT	3,869,905
22		
23		
24		
25		
26		
27	Federal Tax Net Income	52,494

28 Show computation of Tax:

The Federal Income Tax computation is from the Avista Corporation's Results of Operations System. As the "Results" system includes allocations of various indirect revenue and cost elements, the values in the allocation of Federal income taxes will not agree with certain supporting schedules.

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
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**STATE OF OREGON -
ALLOCATED CALCULATION OF CURRENT STATE INCOME (EXCISE) TAX EXP. (Account 409.1)**

1. Report amounts used to derive current state income (excise) tax expense, Account 409.1, for the reporting period. If amounts are shown in thousands, show (000) in the heading for column (b).
2. Show amounts increasing taxable income as positive values and amounts decreasing taxable income as negative.
3. Current tax expense on this schedule must match the amount reported on page 1, line 13 of this report. Separately identify adjustments arising from revisions of prior year accruals.
4. Minor amounts of other additions (subtractions) may be grouped.

Line No.	Particulars (Details) (a)	Amount (b)
1	Gas Operating Revenue	165,553,559
2	Operations and Maintenance Expense	(140,224,615)
3	Taxes, Other than Income	(5,921,219)
4	Interest	(4,413,091)
5	State Income (Excise) Tax Depreciation	
6	Other Additions (Subtractions) to Derive Taxable Income	
7	Book Depreciation and Amortization	(5,707,825)
8		
9	Schedule "M" Adjustments	(9,822,937)
10	Senate Bill 408 (net)	686,112
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27	State Tax Net Income	149,984
28	Show Computation of Tax: 2012 Oregon State Income Tax	 267,558

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
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STATE OF OREGON - ALLOC. ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. In the space provided:
 - (a) Identify, by amount and classification, significant items for which deferred taxes are being provided.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Electric			
2				
3				
4				
5				
6				
7	Other			
8	TOTAL ELECTRIC			
9	Gas Purchased Gas Adjustment			
10				
11	All Other			
12				
13				
14				
15	Other			
16	TOTAL GAS	N/A	3,917,235	(99,824)
17	Other (Specify)			
18	TOTAL (ACCOUNT 190)			
19	Classification of Totals			
20	Federal Income Tax	N/A	3,917,235	(99,824)
21	State Income Tax			
22	Local Income Tax			

Allocation to balance sheet accounts by state is not available. Total expense/credit to 410.1 and 411.1 is reflected in Account 190 for reporting purposes.

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 26, 2013	Year of Report Dec. 31, 2012
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STATE OF OREGON - ALLOC. ACCUM. DEF. INCOME TAXES (Acct. 190) (Con't.)

- (b) Indicate insignificant amounts under OTHER.
 3. Beginning balance may be omitted if not readily available. Report gas utility deferred taxes only.
 4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
						0	9
							10
						0	11
							12
							13
							14
							15
						N/A	16
							17
							18
							19
						N/A	20
							21
							22

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
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STATE OF OREGON - ALLOCATED ACCUMULATED DEFERRED INCOME TAXES

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.
2. In the space provided furnish explanations, including the following in columnar order:

(a) State each certification number with a brief description of property.	(c) Date amortization for tax purposes commenced.
(b) Total and amortizable cost of such property.	(d) "Normal" depreciation rate used in computing the deferred tax.

Line No.	Account Subdivisions <i>(a)</i>	Balance at Beginning of Year <i>(b)</i>	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 <i>(c)</i>	Amounts Credited to Account 411.1 <i>(d)</i>
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other			
6				
7				
8	TOTAL Electric (Total of lines 3 thru 7)	0		
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	Total Gas (Total of lines 10 thru 14)	0		
16	Other (Specify)			
17	Total (Acct 281) (Total of 8, 15 & 16)	0		
18	Classification of TOTAL			
19	Federal Income tax			
20	State Income Tax			
21	Local Income Tax			

Allocation to balance sheet accounts by state is not available. Total expense/credit to 410.1 and 411.1 is reflected in Account 190 for reporting purposes.

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
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STATE OF OREGON - ALLOC. ACCELERATED AMORTIZATION PROPERTY (Acct. 281) Con't.

- (e) Tax rate used to originally defer amounts and the tax rate used during the current year to amortize previous deferrals.
3. Beginning balance may be omitted if not readily available. Report gas utility deferred taxes only.
4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
						0	8
							9
							10
							11
							12
							13
							14
						0	15
							16
						0	17
							18
							19
							20
							21

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Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
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STATE OF OREGON - ALLOC. ACCUM. DEFERRED INCOME TAXES (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred taxes related to property not subject to accelerated amortization.
2. In the space provided furnish explanations, including the following in columnar order:
 - (a) State the general method or methods of liberalized depreciation being used (sum-of-year digits, declining balance, etc.)
 - (b) Estimated lives (i.e. useful life, guideline life, guideline class life, etc.)
 - (c) Classes of plant to which each method is being applied and date method was adopted

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas			
4	Other (Define)			
5	TOTAL (Lines 2 thru 4)			
6	Other (Specify)			
7	Acquisition Adjustment			
8				
9	TOTAL Account 282 (Lines 5 thru 8)	0	0	
10	Classification of TOTAL			
11	Federal Income Tax			
12	State Income Tax			
13	Local Income Tax			

Allocation to balance sheet accounts by state is not available. Total expense/credit to 410.1 and 411.1 is reflected in Account 190 for reporting purposes.

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 26, 2013	Year of Report Dec. 31, 2012
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STATE OF OREGON - ALLOCATED OTHER PROPERTY (Acct. 282) (Con't.)

3. Beginning balance may be omitted if not readily available. Report gas utility deferred taxes only.
4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
						0	3
							4
						0	5
							6
						0	7
							8
0						0	9
							10
						0	11
						0	12
							13

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Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
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STATE OF OREGON - ALLOC. ACCUM. DEF. INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. In the space provided below include amounts relating to insignificant items under Other.

Line No.	Account Subdivisions <i>(a)</i>	Balance at Beginning of Year <i>(b)</i>	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 <i>(c)</i>	Amounts Credited to Account 411.1 <i>(d)</i>
1	Account 283			
2	Electric			
3	Electric			
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total Lines 3 thru 8)			
10	Gas			
11	Gas			
12				
13	Deferred Gas Estimate			
14				
15				
16	Other			
17	TOTAL Gas (Total Lines 11 thru 16)	0	0	
18	Other (Specify)			
19	TOTAL Account 283 (Enter Total lines 9, 17 and 18)	0	0	
20	Classification of TOTAL			
21	Federal Income Tax	0	0	
22	State Income Tax			
23	Local Income Tax			

Allocation to balance sheet accounts by state is not available. Total expense/credit to 410.1 and 411.1 is reflected in Account 190 for reporting purposes.

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
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STATE OF OREGON - ALLOC. ACCUM. DEF. INCOME TAXES - OTHER (Acct. 283) (Con't)

3. Beginning balance may be omitted if not readily available. Report gas utility deferred taxes only.
4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
						0	11
							12
						0	13
							14
							15
						0	16
							17
							18
						0	19
							20
						0	21
							22
							23

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report ((M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
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STATE OF OREGON - ALLOCATED ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance at End of Year (h)	Average Period of Allocation to Income (i)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)			
1									
2									
3									
4									
5									
6									
8									
9									
10									
11									
12									
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31									

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report ((M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
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STATE OF OREGON - ALLOCATED ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance at End of Year (h)	Average Period of Allocation to Income (i)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)			
1	Gas Utility								
2	3%								
3	4%								
4	7%								
5	10%								
6	TOTAL	0.00						0.00	
7	Other (List separately and show 3%, 4%, 7%, 10%, and TOTAL)								
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
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30									
31									

Name of Respondent Avista Corp.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
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**STATE OF OREGON - SITUS UTILITY PLANT
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Common (g)
1	UTILITY PLANT						
2	In Service						
3	Plant In Service (Classified)	426,708,776	174,606,838	251,998,454			103,484
4	Property Under Capital Leases	58,404		58,404			
5	Plant Purchased or Sold						
6	Completed Construction not Classified						
7	Experimental Plant Unclassified						
8	TOTAL (Enter Total of lines 3 thru 7)	426,767,180	174,606,838	252,056,858			103,484
9	Leased to Others						
10	Held for Future Use						
11	Construction Work in Progress	8,835,582		8,835,582			
12	Acquisition Adjustments	0					
13	TOTAL Utility Plant (Lines 8 thru 12)	435,602,762	174,606,838	260,892,440			103,484
14	Accum. Prov. for Depr., Amort., Depl.	127,196,382	35,587,512	91,560,004			48,866
15	Net Utility Plant (Line 13 less 14)	308,406,380	139,019,326	169,332,436			54,618
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION & DEPLETION						
17	In Service:						
18	Depreciation	127,042,577	35,534,378	91,461,333			46,866
19	Amort. & Depl. of Producing Natural Gas Land & Land Rights						
20	Amort. of Underground Storage Land & Land Rights						
21	Amort. of Other Utility Plant	151,805	53,134	98,671			0
22	TOTAL in Service (lines 18 thru 21)	127,194,382	35,587,512	91,560,004			46,866
23	Leased to Others						
24	Depreciation						
25	Amortization and Depletion						
26	TOTAL Leased to Others (Lines 24 & 25)	0	0	0			
27	Held for Future Use						
28	Depreciation						
29	Amortization						
30	TOTAL Held for Future Use (Lines 28 & 29)	0	0	0			
31	Abandonment of Leases (Natural Gas)						
32	Amort. of Plant Acquisition Adj.	0	0				
33	TOTAL Accumulated Provisions (Should agree with line 14) (Lines 22, 26, 30, 31 & 32)	127,194,382	35,587,512	91,560,004			46,866

NOTE: Electric plant represents the Coyote Springs 2 plant, which was placed in service on July 1, 2003. Electric depreciation expense is charged to the states of Washington and Idaho.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Avista Corp.	(1) <input checked="" type="checkbox"/> An Original	(M, D, Y)	
	(2) <input type="checkbox"/> A Resubmission	April 12, 2013	Dec. 31, 2012

STATE OF OREGON - SITUS GAS PLANT IN SERVICE

1. Report below the original cost of gas plant in service according to the prescribed accounts.
2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified-Gas.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at the end of the year. (Continued on page 25)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
1	1. Intangible Plant								1
2	301 Organization						0	301	2
3	302 Franchises and Consents							302	3
4	303 Miscellaneous Intangible Plant	456,566		46,440			410,126	303	4
5	TOTAL Intangible Plant	456,566	0	46,440	0	0	410,126		5
6	2. Production Plant								6
7	Natural Gas Production and Gathering Plant								7
8	325.1 Producing Lands							325.1	8
9	325.2 Producing Leaseholds							325.2	9
10	325.3 Gas Rights							325.3	10
11	325.4 Rights-of-Way							325.4	11
12	325.5 Other Land and Land Rights							325.5	12
13	326 Gas Well Structures							326	13
14	327 Field Compressor Station Structures							327	14
15	328 Field Meas. and Reg. Sta. Structures							328	15
16	329 Other Structures							329	16
17	330 Producing Gas Wells-Well Construction							330	17
18	331 Producing Gas Wells-Well Equipment							331	18
19	332 Field Lines							332	19
20	333 Field Compressor Station Equipment							333	20
21	334 Field Meas. and Reg. Sta. Equipment							334	21
22	335 Drilling and Clearing Equipment							335	22
23	336 Purification Equipment							336	23
24	337 Other Equipment							337	24
25	338 Unsuccessful Exploration & Devel. Costs							338	25
26	TOTAL Production and Gathering Plant	0	0	0	0	0	0		26
27	Products Extraction Plant								27
28	340 Land and Land Rights							340	28
29	341 Structures and Improvements							341	29
30	342 Extraction and Refining Equipment							342	30
31	343 Pipe Lines							343	31
32	344 Extracted Products Storage Equipment						0	344	32

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 12, 2013	Year of Report Dec. 31, 2012
Avista Corp.			

STATE OF OREGON - SITUS GAS PLANT IN SERVICE

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount, submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
33	345 Compressor Equipment							345	33
34	346 Gas Meas. and Reg. Equipment							346	34
35	347 Other Equipment							347	35
36	TOTAL Products Extraction Plant	0	0	0	0	0	0		36
37	TOTAL Nat. Gas Production Plant	0	0	0	0	0	0		37
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement)	7,628			0	0	7,628		38
39	TOTAL Production Plant	7,628	0	0	0	0	7,628		39
40	3. Natural Gas Storage and Processing Plant								40
41	Underground Storage Plant								41
42	350.1 Land							350.1	42
43	350.2 Rights-of-Way						0	350.2	43
44	351 Structures and Improvements						0	351	44
45	352 Wells						0	352	45
46	352.1 Storage Leaseholds and Rights						0	352.1	46
47	352.2 Reservoirs						0	352.2	47
48	352.3 Non-recoverable Natural Gas						0	352.3	48
49	353 Lines						0	353	49
50	354 Compressor Station Equipment						0	354	50
51	355 Measuring and Reg. Equipment							355	51
52	356 Purification Equipment						0	356	52
53	357 Other Equipment						0	357	53
54	TOTAL Underground Storage Plant	0	0	0	0	0	0		54
55	Other Storage Plant								55
56	360 Land and Land Rights							360	56
57	361 Structures and Improvements							361	57
58	362 Gas Holders							362	58
59	363 Purification Equipment							363	59
60	363.1 Liquefaction Equipment							363.1	60
61	363.2 Vaporizing Equipment							363.2	61
62	363.3 Compressor Equipment							363.3	62
63	363.4 Meas. and Reg. Equipment							363.4	63
64	363.5 Other Equipment							363.5	64
65	TOTAL Other Storage Plant	0	0	0	0	0	0		65

Name of Respondent	This Report Is:	Date of Report	Year of Report
Avista Corp.	(1) <input checked="" type="checkbox"/> An Original	(M, D, Y)	
	(2) <input type="checkbox"/> A Resubmission	April 12, 2013	Dec. 31, 2012

STATE OF OREGON - SITUS GAS PLANT IN SERVICE

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
66	Base Load Liquefied Natural Gas Terminating and Processing Plant								66
67	364.1 Land and Land Rights							364.1	67
68	364.2 Structures and Improvements							364.2	68
69	364.3 LNG Processing Terminal Equipment							364.3	69
70	364.4 LNG Transportation Equipment							364.4	70
71	364.5 Measuring and Regulating Equipment							364.5	71
72	364.6 Compressor Station Equipment							364.6	72
73	364.7 Communications Equipment							364.7	73
74	364.8 Other Equipment							364.8	74
75	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant	0	0	0	0	0	0		75
76	TOTAL Nat. Gas Storage and Proc. Plant	0	0	0	0	0	0		76
77	TOTAL Nat. Gas Storage and Proc. Plant	0	0	0	0	0	0		77
78	4. Transmission Plant								78
79	365.1 Land and Land Rights	0					0	365.1	79
80	365.2 Rights-of-Way	0					0	365.2	80
81	366 Structures and Improvements	0					0	366	81
82	367 Mains	0					0	367	82
83	368 Compressor Station Equipment	0					0	368	83
84	369 Measuring and Reg. Sta. Equipment	0					0	369	84
85	370 Communication Equipment	0					0	370	85
86	371 Other Equipment							371	86
87	TOTAL Transmission Plant	0	0	0	0	0	0		87
88	5. Distribution Plant								88
89	374 Land and Land Rights	114,443	0				114,443	374	89
90	375 Structures and Improvements	266,431	2,323				268,754	375	90
91	376 Mains	137,622,630	4,073,391	345,373			141,350,648	376	91
92	377 Compressor Station Equipment							377	92
93	378 Meas. and Reg. Sta. Equip. - General	3,831,612	143,512			131,897	4,107,021	378	93
94	379 Meas. and Reg. Sta. Equip. - City Gate	1,473,013	8,600	4,847		(131,897)	1,344,869	379	94
95	380 Services	58,154,066	1,076,750	255,530			58,975,286	380	95
96	381 Meters	34,538,176	2,196,305	1,088,778		188,833	35,834,536	381	96
97	382 Meter Installations							382	97
98	383 House Regulators							383	98
99	384 House Reg. Installations							384	99
100	385 Industrial Meas. and Reg. Sta. Equipment	1,212,864	47,584				1,260,448	385	100
101	386 Other Prop. on Customers' Premises							386	101
102	387 Other Equipment	539					539	387	102
103	TOTAL Distribution Plant	237,213,774	7,548,465	1,694,528	0	188,833	243,256,544		103

Name of Respondent	This Report Is:	Date of Report	Year of Report
Avista Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(M, D, Y) April 26, 2013	Dec. 31, 2012

STATE OF OREGON - SITUS GAS PLANT IN SERVICE

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
104	6. General Plant								104
105	389 Land and Land Rights	472,075					472,075	389	105
106	390 Structures and Improvements	3,311,870	126,841	15,391			3,423,320	390	106
107	391 Office Furniture and Equipment	0					0	391	107
108	392 Transportation Equipment	2,403,529	109,246	132,799			2,379,976	392	108
109	393 Stores Equipment	57,226					57,226	393	109
110	394 Tools, Shop, and Garage Equipment	886,707	34,048	21,238			899,517	394	110
111	395 Laboratory Equipment	187,965		35,491			152,474	395	111
112	396 Power Operated Equipment	43,834					43,834	396	112
113	397 Communication Equipment	1,879,372	25,294				1,904,666	397	113
114	398 Miscellaneous Equipment	2,367					2,367	398	114
115	Subtotal	9,244,945	295,429	204,919	0	0	9,335,455		115
116	399 Other Tangible Property							399	116
117	TOTAL General Plant	9,244,945	295,429	204,919	0	0	9,335,455		117
118	TOTAL (Accounts 101 and 106)	246,922,913	7,843,894	1,945,887	0	188,833	253,009,753		118
119	Gas Plant Purchased (See Instr. 8)								119
120	(Less) Gas Plant Sold (See Instr. 8)								120
121	Experimental Gas Plant Unclassified								121
122	TOTAL Gas Plant in Service	246,922,913	7,843,894	1,945,887	0	188,833	253,009,753		122

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
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**STATE OF OREGON - SITUS GAS PLANT IN SERVICE
SUPPLEMENT TO PAGE 25**

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
	304 Land and Land Rights	7,628					7,628	304	
	305 Structures and Improvements						0	305	
	311 Liquefied Petroleum Gas Equipment	0					0	311	
38	Total Mfd. Gas Prod. Plant	7,628	0	0	0	0	7,628		38

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
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STATE OF OREGON - SITUS GAS PLANT HELD FOR FUTURE USE

1. Report separately each property held for future use at end of the year having an original cost of \$100,000 or more. Other items of property held for future use may be grouped provided that the number of properties so grouped is indicated.
2. For property having an original cost of \$100,000 or more previously used in utility operations, now held for future use, give in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included In This Account (b)	Dated Expected To Be Used In Utility Service (c)	Balance at End of Year (d)
1	NONE			
2				
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TOTALS				

Name of Respondent	This Report Is:	Date of Report (M, D, Y)	Year of Report
Avista Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 26, 2013	Dec. 31, 2012

STATE OF OREGON - SITUS CONSTRUCTION WORK IN PROGRESS - (Account 107)

1. Report below descriptions and balances at end of year of project in process of construction (107).
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
3. Minor projects may be grouped.

Line No.	Description of Project <i>(a)</i>	Construction Work in Progress-Gas (Account 107) <i>(b)</i>	Estimated Additional Cost of Project <i>(c)</i>
1			
2			
3	Klamath Falls Lateral Purchase	2,525,019	0
4	Gas Distribution Non-Revenue Blanket	1,274,514	0
5	Gas Revenue Blanket	1,232,633	21,078
9	Aldyl-A Pipe Replacement	1,198,406	18,379,898
10	Minor Projects Under \$100,000	2,298,230	2,419,383
11			
12			
13			
14			
15	Notes for the The Estimated Additional Cost of the Project		
16	(1) Line 6 - The amount for Aldyl-A Pipe Replacement represents		
17	the 5 year budget for Oregon plant.		
18	(2) Lines 4 & 5 are for blanket programs which include many		
19	projects. The estimated additional costs represent expected		
20	spend on projects open at year-end.		
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38	TOTALS	8,528,802	20,820,359

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
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STATE OF OREGON - SITUS ACC. PROV. FOR DEPR. OF GAS UTILITY PLANT (Acct. 108)

- | | |
|---|--|
| <p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 24-27, column (d), excluding retirements of non-depreciable property.</p> <p>3. The provisions of Account 108 of the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If</p> | <p>the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p> |
|---|--|

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	89,106,791	89,106,791	0	0
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	4,156,399	4,156,399		
4	(413) Exp. of Gas Plt. Leas. to Others				
5	Transportation Expenses-Clearing	98,280	98,280		
6	Other Clearing Accounts				
7	Other Accounts (Specify):				
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	4,254,679	4,254,679	0	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(1,899,448)	(1,899,448)		
12	Cost of Removal	(55,709)	(55,709)		
13	Salvage (Credit)	(7,990)	(7,990)		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(1,963,147)	(1,963,147)	0	0
15	Other Debit or Credit Items (Describe)	(89,786)	(89,786)		
16	Transfer of Intang Plt & Exclude Comm. Plt.				
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	91,308,537	91,308,537	0	0

Section B. Balances at End of Year According to Functional Classifications

18	Production-Manufactured Gas				
19	Prod. and Gathering-Natural Gas				
20	Products Extraction-Natural Gas				
21	Underground Gas Storage	408,882	408,882		
22	Other Storage Plant				
23	Base Load LNG Term and Proc. Plt.				
24	Transmission				
25	Distribution	87,438,794	87,438,794		
26	General	3,460,861	3,460,861		
27	TOTAL (Enter Total of lines 18 thru 26)	91,308,537	91,308,537	0	0

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
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**STATE OF OREGON - ALLOCATED
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Common (g)
1	UTILITY PLANT						
2	In Service						
3	Plant In Service (Classified)	16,175,395		16,175,395			
4	Property Under Capital Leases						
5	Plant Purchased or Sold						
6	Completed Construction not Classified						
7	Experimental Plant Unclassified						
8	TOTAL (Enter Total of lines 3 thru 7)	16,175,395		16,175,395			
9	Leased to Others						
10	Held for Future Use						
11	Construction Work in Progress						
12	Acquisition Adjustments						
13	TOTAL Utility Plant (Lines 8 thru 12)	16,175,395		16,175,395			
14	Accum. Prov. for Depr., Amort., Depl.	4,206,602		4,206,602			
15	Net Utility Plant (Line 13 less 14)	11,968,793		11,968,793			
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION & DEPLETION						
17	In Service:						
18	Depreciation	2,388,549		2,388,549			
19	Amort. & Depl. of Producing Natural Gas Land & Land Rights						
20	Amort. of Underground Storage Land & Land Rights						
21	Amort. of Other Utility Plant	1,818,053		1,818,053			
22	TOTAL in Service (lines 18 thru 21)	4,206,602		4,206,602			
23	Leased to Others						
24	Depreciation						
25	Amortization and Depletion						
26	TOTAL Leased to Others (Lines 24 & 25)	0		0			
27	Held for Future Use						
28	Depreciation						
29	Amortization						
30	TOTAL Held for Future Use (Lines 28 & 29)	0		0			
31	Abandonment of Leases (Natural Gas)						
32	Amort. of Plant Acquisition Adj.						
33	TOTAL Accumulated Provisions (Should agree with line 14) (Lines 22, 26, 30, 31 & 32)	4,206,602		4,206,602			

Name of Respondent	This Report Is:	Date of Report	Year of Report
Avista Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(M, D, Y) April 26, 2013	Dec. 31, 2012

STATE OF OREGON - ALLOCATED GAS PLANT IN SERVICE

- | | | |
|--|---|--|
| <p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified-Gas.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> | <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an</p> | <p>estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at the end of the year. (Continued on page 33)</p> |
|--|---|--|

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
1	1. Intangible Plant								1
2	301 Organization						0	301	2
3	302 Franchises and Consents						0	302	3
4	303 Miscellaneous Intangible Plant	3,375,506	1,230,140	(355,551)			4,250,095	303	4
5	TOTAL Intangible Plant	3,375,506	1,230,140	(355,551)	0	0	4,250,095		5
6	2. Production Plant								6
7	Natural Gas Production and Gathering Plant								7
8	325.1 Producing Lands						0	325.1	8
9	325.2 Producing Leaseholds						0	325.2	9
10	325.3 Gas Rights						0	325.3	10
11	325.4 Rights-of-Way						0	325.4	11
12	325.5 Other Land and Land Rights						0	325.5	12
13	326 Gas Well Structures						0	326	13
14	327 Field Compressor Station Structures						0	327	14
15	328 Field Meas. and Reg. Sta. Structures						0	328	15
16	329 Other Structures						0	329	16
17	330 Producing Gas Wells-Well Construction						0	330	17
18	331 Producing Gas Wells-Well Equipment						0	331	18
19	332 Field Lines						0	332	19
20	333 Field Compressor Station Equipment						0	333	20
21	334 Field Meas. and Reg. Sta. Equipment						0	334	21
22	335 Drilling and Clearing Equipment						0	335	22
23	336 Purification Equipment						0	336	23
24	337 Other Equipment						0	337	24
25	338 Unsuccessful Exploration & Devel. Costs						0	338	25
26	TOTAL Production and Gathering Plant	0	0	0	0	0	0		26
27	Products Extraction Plant								27
28	340 Land and Land Rights						0	340	28
29	341 Structures and Improvements						0	341	29
30	342 Extraction and Refining Equipment						0	342	30
31	343 Pipe Lines						0	343	31
32	344 Extracted Products Storage Equipment						0	344	32

Name of Respondent	This Report Is:	Date of Report	Year of Report
Avista Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(M, D, Y) April 26, 2013	Dec. 31, 2012

STATE OF OREGON - ALLOCATED GAS PLANT IN SERVICE

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
104	6. General Plant								104
105	389 Land and Land Rights	317,768					317,768	389	105
106	390 Structures and Improvements	4,493,936	492,890			568	4,987,394	390	106
107	391 Office Furniture and Equipment	3,576,742	574,895	(487,565)			3,664,072	391	107
108	392 Transportation Equipment	42,739					42,739	392	108
109	393 Stores Equipment	0					0	393	109
110	394 Tools, Shop, and Garage Equipment	763,206	311,564	(756)			1,074,014	394	110
111	395 Laboratory Equipment	52,358					52,358	395	111
112	396 Power Operated Equipment	44,695					44,695	396	112
113	397 Communication Equipment	1,181,792	501,526			(2,482)	1,680,836	397	113
114	398 Miscellaneous Equipment	31,494					31,494	398	114
115	Subtotal	10,504,730	1,880,875	(488,321)	0	(1,914)	11,895,370		115
116	399 Other Tangible Property	29,930					29,930	399	116
117	TOTAL General Plant	10,534,660	1,880,875	(488,321)	0	(1,914)	11,925,300		117
118	TOTAL (Accounts 101 and 106)	13,910,166	3,111,015	(843,872)	0	(1,914)	16,175,395		118
119	Gas Plant Purchased (See Instr. 8)								119
120	(Less) Gas Plant Sold (See Instr. 8)								120
121	Experimental Gas Plant Unclassified								121
122	TOTAL Gas Plant in Service	13,910,166	3,111,015	(843,872)	0	(1,914)	16,175,395		122

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
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STATE OF OREGON - ALLOCATED GAS PLANT HELD FOR FUTURE USE (ACCOUNT 105)

1. Report separately each property held for future use at end of the year having an original cost of \$100,000 or more. Other items of property held for future use may be grouped provided that the number of properties so grouped is indicated.
2. For property having an original cost of \$100,000 or more previously used in utility operations, now held for future use, give, in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included In This Account (b)	Date Expected To Be Used In Utility Service (c)	Balance At End of Year (d)
1	NONE			
2				
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44	TOTALS			

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
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STATE OF OREGON - ALLOCATED CONSTRUCTION WORK IN PROGRESS - (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107)
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
3. Minor projects may be grouped.

Line No.	Description of Project <i>(a)</i>	Construction Work in Progress-Gas (Account 107) <i>(b)</i>	Estimated Additional Cost of Project <i>(c)</i>
1			
2	None		
3			
4			
5			
6			
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43	TOTALS	0	0

Name of Respondent	This Report Is:	Date of Report (M, D, Y)	Year of Report
Avista Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 26, 2013	Dec. 31, 2012

STATE OF OREGON - ALLOC. ACC. PROV. FOR DEPR. OF GAS UTILITY PLANT (Acct. 119)

1. Explain in a footnote any important adjustments during year. the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 32-35, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 119 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	1,983,817	1,983,817	0	0
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	914,425	914,425		
4	(413) Exp. of Gas Plt. Leas. to Others				
5	Transportation Expenses-Clearing	1,047	1,047		
6	Other Clearing Accounts				
7	Other Accounts (Specify):	0			
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	915,472	915,472	0	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(488,265)	(488,265)		
12	Cost of Removal	975	975		
13	Salvage (Credit)	0	0		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(487,290)	(487,290)	0	0
15	Other Debit or Credit Items (Describe):	(23,450)	(23,450)		
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	2,388,549	2,388,549	0	0

Section B. Balances at End of Year According to Functional Classifications

18	Production-Manufactured Gas				
19	Prod. and Gathering-Natural Gas				
20	Products Extraction-Natural Gas				
21	Underground Gas Storage				
22	Other Storage Plant				
23	Base Load LNG Term and Proc. Plt.				
24	Transmission				
25	Distribution				
26	General	2,388,549	2,388,549		
27	TOTAL (Enter Total of lines 18 thru 26)	2,388,549	2,388,549	0	0

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M,D,Y) April 26, 2013	Year of Report Dec. 31, 2012
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STATE OF OREGON - GAS STORED (117, 164.1, 164.2, AND 164.3)

- Report below the information called for concerning inventories of gas stored.
- The Uniform System of Accounts provides that inventory cost records be maintained on a consolidated basis for all storage projects with separate records showing the Mcf of inputs and withdrawals and balance for each project, except under specified circumstances. If the respondent's inventory cost records are not maintained on a consolidated basis for all storage projects, furnish an explanation of the accounting followed and reason for any deviation from the general basis provided by the Uniform System of Accounts. Separate schedules on this schedule form should be furnished for each group of storage projects for which separate inventory cost records are maintained.
- If during the year adjustment was made of the stored gas inventory, such as to correct for cumulative inaccuracies of gas measurements, furnish an explanation of the reason for the adjustment, the Mcf and dollar amount of adjustment and account charged or credited.
- Give a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.
- If the respondent uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment of withdrawals on "base stock", or restoration of previous encroachment, including brief particulars of any such accounting during the year.
- If respondent has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project furnish a statement showing: (a) date of Commission authorization of such accumulated provision (b) explanation of circumstances requiring such provision (c) basis of provision and factors of calculation (d) estimated ultimate accumulated provision accumulation (e) a summary showing balance of accumulated provision and entries during year.
- Pressure base of gas volume reported in this schedule is 14.73 psia at 60° F.

Line No.	Description	Noncurrent (Account 117) (a)	Current (Account 164.1) (b)	LNG (Account 164.2) (e)	LNG (Account 164.3) (d)	Total (e)
1	Balance, beginning of year	1,261,012	2,677,417			3,938,429
2	Gas delivered to storage		2,374,913			2,374,913
3	(contra account)					
4	Gas withdrawn from storage		2,951,339			2,951,339
5	(contra account)					
6	Other debits and credits net					
7						
8						
9						
10						
11						
12	Balance, end of year	1,261,012	2,100,991	0	0	3,362,003
13	Therm	2,259,880	8,585,880			10,845,760
14	Amount per Mcf	\$5.58	\$2.45			\$3.10

15 State basis of segregation of inventory between current and noncurrent portions.

16 Current portion is gas expected to be sold within a 24-month period. All other gas is considered non-current.

17	Gas delivered to storage:	Current		LNG	
18	Therm	9,275,960			
19	Amount per therm	2.56			
20	Cost basis of gas delivered to storage:			<u>Average Cost</u>	
21	Specify: Own production (give production area, see				
22	uniform system of accounts); average system purchases;				
23	specific purchases (state which purchases).				
24	Does cost of gas delivered to storage include any expenses				
25	for use of respondent's transmission, storage or other				
26	facilities? If so, give particulars and date of Commission	No			
27	approval of accounting.				
28					

29	Gas withdrawn from storage:				
30	Therm		10,998,130		
31	Amount per therm		2.68		
32	Cost basis of withdrawal			<u>Average Cost</u>	
33	Specify: average cost, lifo, fifo, (Explain any change in				
34	inventory basis during year and give date of Commission				
35	approval of the change or approval of an inventory basis				
36	different from that referred to in uniform system of accounts)				
37					
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Name of Respondent Avista Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
STATE OF OREGON - GAS PURCHASES (Accounts 800, 801,803, 804, 804.1 and 805)				
Line No.	Name of Seller (Designate Associated Companies) (a)	Name of Producing Field or Gasoline Plant (b)	Net Rate Effective December 31 (c)	
1	Refer to Note (1)			
2	Note (1) The following are the major gas suppliers for the State of Oregon:			
3	BNP Paribas Energy Trading Canada Corp			
4	BP Canada Energy Company			
5	BP Corporation North America Inc.			
6	BP Energy Company			
7	Canadian Imperial Bank of Commerce			
8	Chevron Natural Gas, a division of Chevron U.S.A. Inc.			
9	ConocoPhillips Canada Marketing & Trading ULC			
10	ConocoPhillips Company			
11	Credit Suisse Energy (Canada) Limited			
12	DB Commodities Canada Ltd			
13	EDF Trading North America, LLC			
14	Encana Marketing (USA) Inc.			
15	Enserco Energy Inc.			
16	FortisBC Energy Inc.			
17	IBERDROLA RENEWABLES, Inc.			
18	IGI Resources Inc.			
19	Intercontinental Exchange, LLC			
20	J. Aron & Company			
21	J.P. Morgan Commodities Canada Corporation			
22	J.P. Morgan Ventures Energy Corporation			
23	Macquarie Bank Limited			
24	Macquarie Energy Canada Ltd			
25	Macquarie Energy LLC			
26	Morgan Stanley Capital Group Inc.			
27	National Bank of Canada			
28	Natural Gas Exchange, Inc.			
29	Occidental Energy Marketing, Inc.			
30	Powerex			
31	Puget Sound Energy, Inc.			
32	Sempra Energy Trading LLC			
33	Shell Energy North America (Canada) Inc.			
34	Shell Energy North America (US) L.P.			
35	Societe Generale			
36	TD Energy Trading Inc.			
37	Ultra Resources, Inc.			
38	United Energy Trading LLC			
39	Wells Fargo Bank			
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Name of Respondent Avista Corp.	This Report is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
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STATE OF OREGON - GAS PURCHASES (Accounts 800, 801, 802, 803, 804, 804.1 and 805) (Con't)

Seller Code (d)	State Code (e)	Count Code (f)	Schedule		Date of Contract (i)	Approx BTU Per CU FT (j)	Gas Purchased - Mcf (14.73 PSIA 60°) (k)	Cost of Gas (l)	Cost Per Mcf (Dollars) (m)	Line No.
			No. (g)	Suffix (h)						
Refer to Note (1)					Various		33,189,541	\$119,814,356.12	\$3.61	1
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Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report ='01NETINC!N4
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STATE OF OREGON - GAS USED IN UTILITY OPERATIONS - CREDIT (Accounts 810, 811, 812)

- Report below particulars of credits during the year to Accounts 810, 811 and 812, which offset charges to operating expenses or other accounts or the cost of gas from the respondent's own supply.
- Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.
- If the reported MCF for any use is an estimated quantity, state such fact.
- If any natural gas was used by the respondent for which charge was not made to the appropriate operating expense or other account, list separately in column (c) the MCF of gas so used, omitting entries in columns (d) and (e).
- Pressure base of measurement, to be reported in columns (c) and (f) is 14.73 psia at 60° F.

Line No.	Purpose for Which Gas was Used (a)	Account Charged (b)	Natural Gas			Manufactured Gas	
			MCF of Gas Used (14.73 PSIA at 60°F) (c)	Amount of Credit (d)	Amount Per MCF (Cents) (e)	MCF of Gas Used (14.73 PSIA at 60°) (f)	Amount of Credit (g)
1	810 Gas used for Compressor Station Fuel- Credit						
2	811 Gas used for Products Extraction - Credit		16,161,867	\$484,856	\$0.03		
3	(a) Gas shrinkage & other usage in respondent's own processing						
4	(b) Gas shrinkage, etc. for respondent's gas processed by others						
5	812 Gas used for Other Utility Operations - Credit						
6	(Report separately for each principal use. Group minor uses.)						
7							
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22			0	0.00		0	0.00

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
Year: 201212			

STATE OF OREGON - GAS ACCOUNT - NATURAL GAS

1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent taking into consideration differences in pressure bases used in measuring MCF of natural gas received and delivered.
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
3. Enter in column (c) the MCF as reported in the schedules indicated for the respective items of receipts and deliveries.

Line No.	Item (a)	Ref. Page No. (b)	Therms (c)
1	GAS RECEIVED		
2	Natural Gas Produced		
3	LPG Gas Produced and Mixed with Natural Gas		
4	Manufactured Gas Produced and Mixed with Natural Gas		
5	Purchased Gas		
6	Wellhead		
7	Field Lines		
8	Gasoline Plants		
9	Transmission Line		
10	City Gate Under FERC Rate Schedules		340,755,040
11	LNG		
12	Other (imbalances)		483,080
13	TOTAL GAS PURCHASED		341,238,120
14	Gas of Others Received for Transportation		36,219,432
15	Receipts of Respondents' Gas Transported or Compressed by Others		
16	Exchange Gas Received		
17	Gas Withdrawn from Underground Storage		9,275,960
18	Gas Received from LNG Storage		
19	Gas Received from LNG Processing		
20	Other Receipts (Specify): Storage Injections		
	TOTAL RECEIPTS		386,733,512

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
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STATE OF OREGON - GAS ACCOUNT - NATURAL GAS (Con't)

4. In a footnote report the volumes of gas from respondent's own production delivered to respondent's transmission system and included in natural gas sale.
5. If the respondent operates two or more systems which are not interconnected, separate schedules should be submitted. Insert pages should be used for this purpose.

Line No.	Item (a)	Ref. Page No. (b)	Amount of Therms (c)
	GAS DELIVERED		
22	Natural Gas Sales		
23	a. Field Sales		
24	(i) To Interstate Pipeline Companies for Resale		
25	Pursuant to FERC Rate Schedules		
26	(ii) Retail Industrial Sales		
27	(iii) Other Field Sales		
28	TOTAL FIELD SALES		0
29	b. Transmission Systems Sales		
30	(i) To Interstate Pipeline Co. for Resale Under FERC Rate Schedules		
31	(ii) To Intrastate Pipeline Co. and Gas Utilities for resale under		
32	FERC rate schedules		
33	(iii) Mainline Industrial Sales Under FERC Certification		
34	(iv) Other Mainline Industrial Sales		
35	(v) Other Transmission System Sales		
36	TOTAL TRANSMISSION SYSTEM SALES		0
37	c. Local Distribution by Respondent		
38	(i) Retail Industrial Sales		1,561,381
39	(ii) Other Distribution System Sales		78,407,355
40	TOTAL DISTRIBUTION SYSTEM SALES		79,968,736
41	d. Interdepartmental sales		11,917
42	TOTAL SALES		79,980,653
43			
44	Deliveries of Gas Transported or Compressed for:		
45	a. Other Interstate Pipeline Companies		
46	b. Others		36,219,432
47	TOTAL GAS TRANSPORTED OR COMPRESSED FOR OTHERS		36,219,432
48	Deliveries of Respondent's Gas for Trans. or Compression by Others		
49	Exchange Gas Delivered		
50	Natural Gas Used by Respondent		
51	Natural Gas Delivered to Underground Storage		10,998,130
52	Natural Gas Delivered to LNG Storage		
53	Natural Gas Delivered to LNG Processing		
54	Natural Gas for Franchise Requirements		
55	Other Deliveries (Specify): Sales for Resale		253,424,200
56	TOTAL SALES & OTHER DELIVERIES UNACCOUNTED FOR		380,622,415
57	Production System Losses		
58	Storage Losses		
59	Transmission System Losses		6,111,097
60	Distribution System Losses		
61	Other Losses (Specify in so far as possible):		
62	TOTAL UNACCOUNTED FOR		
63	TOTAL SALES, OTHER DELIVERIES, AND UNACCOUNTED FOR		386,733,512

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
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STATE OF OREGON - MISCELLANEOUS GENERAL EXPENSES (Account 930.2)

Report below the information called for concerning items included in miscellaneous general expenses.

Line No.	Items (a)	Total (b)	Amount Applicable to Oregon (c)	Amount Applicable to Other States (d)
1	Industry Association Dues	488,893	132,748	356,145
2	Experimental and General Research Expenses			
3	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent	41,480	11,969	29,511
4	Other Expenses (List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items, Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)			
5				
6	Labor	48,846	12,961	35,885
7	Items less than \$5,000	59,245	22,608	36,637
8				
9	American Gas Association	20,495	5,876	14,619
10	Broadridge ICS	22,975	6,630	16,345
11	Citibank NA	17,379	5,015	12,364
12	Computershare Shareowner Services LLC	29,266	8,445	20,821
13	Corp Credit Card	56,256	17,694	38,562
14	Desautel Hege Communications	12,137	3,502	8,635
15	Innovate Washington Foundation	9,281	2,678	6,603
16	Jason R. Thackston	5,098	1,471	3,627
17	Klundt Hosmer Design	7,292	2,104	5,188
18	Mellon Investor Services	6,360	1,835	4,525
19	Michael G. Andrea	6,961	2,009	4,952
20	Michael J. Faulkenberry	7,712	2,211	5,501
21	Moody's Investors Service	37,741	10,891	26,850
22	NYSE Market Inc.	15,189	4,383	10,806
23	Rocky Mountain Institute	6,989	2,017	4,972
24	Standard & Poors	29,626	8,549	21,077
25	The Davenport Hotel	5,466	1,577	3,889
26	Union Bank of California	9,785	2,824	6,961
27	Van Ness Feldman	6,375	1,840	4,535
28				
29				
30				
31				
32	Community Relations	12,726	2,265	10,461
33				
34	Director Fees and Expenses			
35	Donald C. Burke	19,929	5,751	14,178
36	Erik J. Anderson	24,410	7,045	17,365
37	Heidi B. Stanley	26,325	7,596	18,729
38	John F Kelly	30,846	8,901	21,945
39	Kristianne Blake	24,453	7,056	17,397
40	Marc Racicot	23,691	6,836	16,855
41	Michael L Noel	18,141	5,235	12,906
42	R John Taylor	20,925	6,038	14,887
43	Rebecca Klein	19,638	5,667	13,971
44	Rick R. Holley	22,626	6,529	16,097
45	Scott Morris	3,375	850	2,525
46				
47				
48	Misc. General Expenses	115,506	26,261	89,245
49	Educational - Informational	54,757	15,801	38,956
50	Other Misc General Expenses	108	18	90
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52				
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55				
56	TOTAL	1,368,303	383,686	984,617

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
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STATE OF OREGON - POLITICAL ADVERTISING

1. List all payments for advertising, the purpose of which is to aid or defeat any measure before the people or to promote or prevent the enactment of any national, state, district or municipal legislation.
2. Give the specific purpose of such advertising, when and where placed, and the account or accounts charged
3. Report whole dollars only. Provide a total for each account and a grand total.

Line No.	Description (a)	Account Charged (b)	Amount (c)
1	NONE		
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STATE OF OREGON - POLITICAL CONTRIBUTIONS

1. List all payments or contributions to persons and organizations for the purpose of aiding or defeating any measure before the people or to promote or prevent the enactment of any national, state, district or municipal legislation
2. The purpose of all contributions or payments should be clearly explained.
3. Report whole dollars only. Provide a total for each account and a grand total.

Line No.	Description (a)	Account Charged (b)	Amount (c)
1	Walden for Congress	426.4	1,000
2	Committee to Re-Elect Rep. Sal Esquivel	426.4	1,000
3	Committee to Re-Elect Rep. Kevin Cameron	426.4	500
4	Friends of Bruce Hanna (ID #4752)	426.4	1,000
5	Committee to Reelect Tobias Read, HD #27	426.4	1,000
6	The Leadership Fund PAC #2690	426.4	500
7	Committee to Re-Elect Senator Doug Whitsett	426.4	1,000
8	Promote Oregon Leadership PAC - ID #682	426.4	500
9	Committee to Reelect Mike Schaufler	426.4	1,000
10	The Leadership Fund PAC #2690	426.4	500
11	Committee to Elect Herman Baertschinger	426.4	500
12	Committee to Elect Bill Hansell	426.4	500
13	Committee to Elect Tim Knopp	426.4	500
14	Committee to Elect Jennifer Williamson	426.4	500
15	Committee to Re-Elect Rep. Sal Esquivel	426.4	500
16	Committee to Re-Elect Rep Tim Freeman	426.4	500
17	Committee to Re-Elect Rep Vic Gilliam	426.4	500
18	Committee to Re-Elect Rep Bruce Hanna	426.4	500
19	Committee to Re-Elect Rep Wally Hicks	426.4	500
20	Committee to Re-Elect Senator Alan Olsen	426.4	500
21	Committee to Re-Elect Rep Tobias Read	426.4	500
22	Committee to Re-Elect Rep Dennis Richardson	426.4	500
23	The Leadership Fund PAC #2690	426.4	500
24	Committee to Re-Elect Senator Jeff Kruse	426.4	500
25	Cliff Bentz for State Representative Committee (PAC ID #11508)	426.4	500
26	Re-Elect Brian Boquist Committee (PAC ID #4893)	426.4	500
27	Committee to Re-Elect Senator Laurie Monnes Anderson	426.4	500
28	Committee to Re-Elect Senator Alan Bates	426.4	500
29	Committee to Re-Elect Senator Lee Beyer	426.4	500
30	Committee to Re-Elect Senator Peter Courtney	426.4	500
31	Committee to Elect Tim Knopp	426.4	500
32	Committee to Re-Elect Rep Tobias Read	426.4	500
33	Committee to Re-Elect Rep Greg Smith	426.4	500
34	Committee to Elect Herman Baertschiger	426.4	500
35	Committee to Reelect Senator Alan Bates	426.4	1,000
36	The Leadership Fund PAC #2690	426.4	500
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42	TOTAL		21,500

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, D, Y) April 26, 2013	Year of Report Dec. 31, 2012
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**STATE OF OREGON - EXPENDITURES TO ANY PERSON OR ORGANIZATION
HAVING AN AFFILIATED INTEREST FOR SERVICES, ETC.**

- Report all expenditures to any person or organization having an affiliated interest for service, advice, auditing, associating, sponsoring, engineering, managing, operating, financial, legal or other services. See Oregon Revised Statute 757.015 for definition of "affiliated interest."
- Give reference if such expenditures have in the past been approved by the Commission. Describe the services received and the account or accounts charged. Report whole dollars only

Line No.	Description (a)	Account Number (b)	Total Amount (c)	Amount Assigned to Oregon (d)
1				
2	Please refer to the Annual Affiliated Interest Report pursuant to OAR 860-27-100.			
3				
4				
5	This report will be filed with the Public Utility Commission of Oregon in June 2013.			
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STATE OF OREGON - DONATIONS AND MEMBERSHIPS

- List all donations and membership expenditures made by the utility during the year and the amounts charged (items less than \$1,000 may be consolidated by category stating the number of organizations included). Give the name, city and state of each organization to whom a donation has been made. Group donations under headings as:
 - Contributions to and memberships in charitable organizations
 - Organizations of the utility industry
 - Technical and professional organizations
 - Commercial and trade organizations
 - All other organizations and kinds of donations and contributions
- List donations by type and group by the accounts charged. Report whole dollars only. Provide a total for each group of donations.

Line No.	Description (a)	Account Number (b)	Total Amount (c)	Amount Assigned To Oregon (d)
1	CONTRIBUTIONS TO AND MEMBERSHIPS IN CHARITABLE ORGANIZATIONS			
2				
3				
4	Douglas County Fairgrounds	426.1	1,000	1,000
5		426.1		
6		426.1		
7		426.1		
8	Items less than \$1,000	426.1	2,153	
9	Subtotal		3,153	3,153
10				
11	ORGANIZATIONS OF THE UTILITY INDUSTRY (see page 46)			
12	TECHNICAL AND PROFESSIONAL ORGANIZATIONS (see page 46)			
13	COMMERCIAL AND TRADE ORGANIZATIONS (see page 46)			
14	ALL OTHER ORGANIZATIONS AND KINDS OF DONATIONS AND CONTRIBUTIONS (None)			
15				
16				
17				

Avista Corp.	This Report Is:	Date of Report	Year of Report
	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(M, D, Y) April 26, 2013	Dec. 31, 2012

STATE OF OREGON - OFFICERS' SALARIES

- Report below the name, title and salary for the year for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance) and any other person who performs similar policy making functions.
- If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent and date change in incumbency was made.
- Utilities which are required to file similar data with the Securities and Exchange Commission, may substitute a copy of Item 4, Regulation S-K, identified as this schedule page. The substituted page(s) should be conformed to the size of this page.

Line No.	Title (a)	Name of Officer (b)	Salary for Year	
			Total (c)	Oregon (d)
1	See the attached Executive Compensation Table from Avista Corp.'s Proxy Statement.			
2				
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7	EXECUTIVE COMPENSATION TABLES			
8	Summary Compensation Table—2012(1)			
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Name and Principal Position	Year	Salary(2)	Stock Awards (S)(3)	Stock Options (S)(7)	Non-Equity Incentive Plan Compensation (S)(4)	Change in Pension and Non-Qualified Deferred Compensation Earnings (S)(5)	All Other Comp. (S)(6)	Total Compensation (S)
Chairman of the Board, President & Chief Executive Officer	2011	\$ 662,307	\$ 1,356,481		\$ 537,363	\$ 890,122	\$ 49,273	\$ 3,495,546
	2010	\$ 630,001	\$ 1,033,920		\$ 627,669	\$ 906,969	\$ 47,408	\$ 3,245,967
M. T. Thies	2012	\$ 365,769	\$ 545,190	\$ 33,813	\$ 88,970	\$ 117,078	\$ 11,250	\$ 1,162,070
Sr. Vice President & Chief Financial Officer	2011	\$ 341,153	\$ 331,268		\$ 184,530	\$ 77,386	\$ 11,025	\$ 945,362
	2010	\$ 323,077	\$ 252,630		\$ 215,865	\$ 52,163	\$ 11,025	\$ 854,760
D. P. Vermillion	2012	\$ 310,385	\$ 560,803		\$ 75,498	\$ 383,559	\$ 13,907	\$ 1,344,152
Sr. Vice President & Environmental Compliance Officer	2011	\$ 304,039	\$ 331,268		\$ 164,455	\$ 301,136	\$ 13,413	\$ 1,114,311
	2010	\$ 298,078	\$ 252,630		\$ 199,260	\$ 233,354	\$ 13,015	\$ 996,337
K. S. Feltes	2012	\$ 267,308	\$ 545,190	\$ 33,813	\$ 65,020	\$ 253,636	\$ 11,250	\$ 1,176,217
Sr. Vice President & Corporate Secretary	2011	\$ 253,654	\$ 372,722		\$ 137,201	\$ 186,846	\$ 11,025	\$ 961,448
	2010	\$ 246,461	\$ 288,270		\$ 164,722	\$ 153,540	\$ 11,025	\$ 864,018
M. M. Durkin	2012	\$ 305,385	\$ 545,190	\$ 33,813	\$ 74,282	\$ 170,519	\$ 11,250	\$ 1,140,439
Sr. Vice President, General Counsel & Chief Compliance Officer	2011	\$ 288,655	\$ 331,268		\$ 156,133	\$ 123,624	\$ 11,025	\$ 910,705
	2010	\$ 281,463	\$ 252,630		\$ 187,969	\$ 97,364	\$ 11,025	\$ 830,451

Name of Respondent	This Report Is:	Date of Report	Year of Report
Avista Corp.	(1) <input checked="" type="checkbox"/> An Original	(M, D, Y)	
	(2) <input type="checkbox"/> A Resubmission	April 26, 2013	Dec. 31, 2012

**STATE OF OREGON - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS
OTHER THAN EMPLOYEES AND CHARGED TO OREGON OPERATING ACCOUNTS**

- Report for each service rendered (including materials furnished incidental to the service which are impracticable of separation) by recipient and in total the aggregate of all payments made during the year where the aggregate of such payments to a recipient was \$25,000 or more including fees, retainers, commissions, gifts, contributions, assessments, bonuses, subscriptions, allowances for expenses or any other form of payments for services, traffic settlements, amounts paid for general services and licenses, accruals paid to trustees of pension and other employee benefit funds, and amounts paid for construction or maintenance of plant to persons other than affiliates) to any one corporation, institution, association, firm, partnership, committee, or person (not an employee of the respondent). Indicate by an asterisk in column (c) each item that includes payments for materials furnished incidental to the service performed. Payments to a recipient by two or more companies within a single system under a cost sharing or other joint arrangement shall be considered a single item for reporting in this schedule and shall be shown in the report of the principal company in the joint arrangement (as measured by gross operating revenues) with references thereto in the reports of the other system companies in the joint arrangement.
- If more convenient, this schedule may be filled out for a group of companies considered as one system and shown only in the report of the principal company in the system, with references thereto in the reports of the other companies.

Line No.	Name of Recipient (a)	Nature of Service (b)	Amount of Payment (c)
1	Aecom Inc.	engineering	371,555
2	Aqua Technex	consulting	446,359
3	Bain & Company Inc	consulting	1,445,669
4	Baker Construction & Development Inc	construction	2,692,983
5	Booz & Company Inc	consulting	595,139
6	Cats Eye Excavating Inc	construction	596,348
7	Cerium Networks	consulting	308,016
8	Cobra Bec Inc	construction	450,696
9	Coeur D Alene Tribe	consulting	427,238
10	Columbia Grid	transmission planning	399,008
11	Computer Financial Consultants Inc	consulting IT	324,414
12	Davis Wright Tremaine Llp	legal	281,532
13	Deloitte & Touche Llp	audit	1,677,830
14	Dinero Solutions, Llc	consulting IT	506,437
15	Efacec Advanced Control Systems	construction consulting	325,934
16	Electrical Consultants, Inc.	construction consulting	631,055
17	Ep2M Llc	consulting IT	2,119,166
18	Garco Construction Inc	construction consulting	3,094,616
19	Gartner Inc	consulting	288,000
20	Hanna & Associates Inc	consulting	518,459
21	Ibm Corporation	consulting IT	908,160
22	Interior Solutions, Inc.	office design	470,304
23	James A Carothers	consulting	250,000
24	Land Expressions	landscape architecture	376,691
25	Magner Sanborn	consulting - advertising	873,892
26	Mansfield Gas Equipment Systems	construction consulting	1,522,336
27	Max J Kuney Company	construction services	324,919
28	Mckinstry Essention Inc	construction consulting	3,523,557
29	Mwh Americas Inc	consulting	546,356
30	Northwest Hydraulic Consultants	consulting	477,804
31	Paine Hamblen Llp	legal	730,400
32	Power Plan Inc	consulting IT	621,460
33	Pricewaterhouse Coopers Llp	consulting	255,302
34	Pro Building Systems	construction consulting	259,434
35	Sapere Consulting Inc	consulting	307,505
36	Spirae Inc	consulting	438,828
37	Tilton Excavation Llc	construction services	324,246
38	Urs Corporation	construction consulting	304,961
39	Urs Energy & Construction Inc	construction consulting	438,211
40	Us Forest Service	consulting	319,005
41	Western Electricity	consulting	561,133
42	Win Mill Software Inc	consulting IT	333,266
43	Other		21,697,438
44			
45	Note: the above amounts are for the entire Company, as Oregon specific information is not available.		
46			53,365,662

Name of Respondent	This Report Is:	Date of Report	Year of Report
Avista Corp.	(1) <input checked="" type="checkbox"/> An Original	(M, D, Y)	
	(2) <input type="checkbox"/> A Resubmission	April 26, 2013	Dec. 31, 2012

In order to help us with production of our Oregon Utility Statistics publication, please indicate:

Oregon Production Statistics (therms)

Gas Produced	0
Gas Purchased	341,238,120
Total Receipts	<u>341,238,120</u>

Gas Sales	79,968,736
Gas Used by Company	11,917
Gas Delivered to Storage - Net	1,722,170
Sales for Resale	253,424,200
Losses and billing delay	6,111,097
Total Disbursements	<u>341,238,120</u>

Oregon Revenue by Service Class

Residential Sales	61,614,793
Commercial and Industrial Sales	
Firm Sales	32,075,277
Interruptible Sales	1,566,002
Transportation	2,892,363
Total	<u>98,148,435</u>

Gas Delivered in Therms (Oregon)

Residential Sales	47,045,131
Commercial and Industrial Sales	
Firm	29,634,693
Interruptible	3,288,912
Transportation	36,219,432
Total	<u>116,188,168</u>

Average Number of Oregon Customers

Residential Sales	84,645
Commercial and Industrial	
Firm	11,183
Interruptible	36
Transportation	40
Total	<u>95,904</u>