

RESULTS OF OPERATIONS**ELECTRIC RATE OF RETURN**

For Month Ended August 31, 2012

Average of Monthly Averages Basis

Report ID:

E-ROR-1A

AVISTA UTILITIES

| Ref/Basis | Account Description | System | Washington | Idaho |
|-----------|--------------------------------------|---------------|---------------|---------------|
| E-OPS | Electric Net Operating Income (Loss) | 8,985,897 | 6,043,816 | 2,942,081 |
| | Adjustments | | | |
| | Adjusted Net Operating Income (Loss) | 8,985,897 | 6,043,816 | 2,942,081 |
| E-APL | Electric Net Rate Base | 1,793,210,693 | 1,166,340,137 | 626,870,556 |
| | RATE OF RETURN | 0.501% | 0.518% | 0.469% |

| RESULTS OF OPERATIONS | | | Report ID: E-ALL-1A | AVISTA UTILITIES | | |
|-----------------------------------|-------|---------------------------------------|------------------------|------------------|-------------|-------------|
| ELECTRIC ALLOCATION PERCENTAGES | | | | | | |
| For Month Ended August 31, 2012 | | | | | | |
| Average of Monthly Averages Basis | | | | | | |
| Basis | Ref | Description | | System | Washington | Idaho |
| 1 | Input | Production/Transmission Ratio | 12-31-2011 | 100.000% | 65.240% | 34.760% |
| 2 | Input | Number of Customers | 08-31-2012 | 359,350 | 235,975 | 123,375 |
| | | Percent | | 100.000% | 65.667% | 34.333% |
| 3 | E-OPS | Direct Distribution Operating Expense | | 2,219,410 | 1,461,237 | 758,173 |
| | | Percent | | 100.000% | 65.839% | 34.161% |
| | Input | Jurisdictional 4-Factor Ratio | 12-31-2011 | | | |
| | | Direct O & M Accts 500 - 598 | | 23,354,099 | 15,611,998 | 7,742,101 |
| | | Direct O & M Accts 901 - 935 | | 31,755,308 | 22,688,342 | 9,066,966 |
| | | Total | | 55,109,407 | 38,300,340 | 16,809,067 |
| | | Percentage | | 100.000% | 69.499% | 30.501% |
| | | Direct Labor Accts 500 - 598 | | 9,528,184 | 6,357,387 | 3,170,797 |
| | | Direct Labor Accts 901 - 935 | | 5,139,180 | 3,872,295 | 1,266,885 |
| | | Total | | 14,667,364 | 10,229,682 | 4,437,682 |
| | | Percentage | | 100.000% | 69.745% | 30.255% |
| | | Number of Customers | | 360,451 | 236,623 | 123,828 |
| | | Percentage | | 100.000% | 65.646% | 34.354% |
| | | Net Direct Plant | | 818,616,195 | 517,581,147 | 301,035,048 |
| | | Percentage | | 100.000% | 63.226% | 36.774% |
| 4 | | Total Percentages | | 400.000% | 268.116% | 131.884% |
| | | Percent | | 100.000% | 67.029% | 32.971% |

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

AVISTA UTILITIES

| Basis | Ref | Description | System | Washington | Idaho | |
|-------|------------|---|--------------------|-------------------|-------------------|------------------|
| Input | | Elec/Gas North/Oregon 4-Factor | Total | Electric | Gas North | Oregon Gas |
| | 01-01-2012 | Direct O & M Accts 500 - 894 | 66,341,282 | 58,626,203 | 5,247,466 | 2,467,613 |
| | | Direct O & M Accts 901 - 935 | 58,793,117 | 39,254,919 | 16,142,401 | 3,395,797 |
| | | Direct O & M Accts 901 - 905 Utility 9 Only | 1,408,245 | 867,690 | 540,555 | 0 |
| | | Adjustments | 0 | 0 | 0 | 0 |
| | | Total | 126,542,644 | 98,748,812 | 21,930,422 | 5,863,410 |
| | | Percentage | 100.000% | 78.036% | 17.330% | 4.634% |
| | | Direct Labor Accts 500 - 894 | 54,372,404 | 43,317,908 | 7,642,727 | 3,411,769 |
| | | Direct Labor Accts 901 - 935 | 4,295,024 | 3,049,259 | 223,754 | 1,022,011 |
| | | Direct Labor Accts 901 - 905 Utility 9 Only | 5,547,864 | 3,418,316 | 2,129,548 | 0 |
| | | Total | 64,215,292 | 49,785,483 | 9,996,029 | 4,433,780 |
| | | Percentage | 100.000% | 77.529% | 15.566% | 6.905% |
| | | Number of Customers at | 681,193 | 360,451 | 224,556 | 96,186 |
| | | Percentage | 100.000% | 52.915% | 32.965% | 14.120% |
| | | Net Direct Plant | 2,469,357,528 | 1,967,998,952 | 338,164,005 | 163,194,571 |
| | | Percentage | 100.000% | 79.697% | 13.694% | 6.609% |
| | | Total Percentages | 400.000% | 288.176% | 79.556% | 32.267% |
| | | Average (CD AA) | 100.000% | 72.044% | 19.889% | 8.067% |

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

AVISTA UTILITIES

| Basis | Ref | Description | System | Washington | Idaho |
|-------|------------|---|-------------------|---------------|-----------------------------|
| Input | | Gas North/Oregon 4-Factor | Total | Electric | Gas North Oregon Gas |
| | 01-01-2012 | Direct O & M Accts 500 - 894 | 7,715,079 | 0 | 5,247,466 2,467,613 |
| | | Direct O & M Accts 901 - 935 | 19,538,198 | 0 | 16,142,401 3,395,797 |
| | | Direct O & M Accts 901 - 905 Utility 9 Only | 540,555 | 0 | 540,555 0 |
| | | Total | 27,793,832 | 0 | 21,930,422 5,863,410 |
| | | Percentage | 100.000% | 0.000% | 78.904% 21.096% |
| | | Direct Labor Accts 500 - 894 | 11,054,496 | 0 | 7,642,727 3,411,769 |
| | | Direct Labor Accts 901 - 935 | 1,245,765 | 0 | 223,754 1,022,011 |
| | | Direct Labor Accts 901 - 905 Utility 9 Only | 2,129,548 | 0 | 2,129,548 0 |
| | | Total | 14,429,809 | 0 | 9,996,029 4,433,780 |
| | | Percentage | 100.000% | 0.000% | 69.273% 30.727% |
| | | Number of Customers at | 320,742 | 0 | 224,556 96,186 |
| | | Percentage | 100.000% | 0.000% | 70.011% 29.989% |
| | | Net Direct Plant | 494,275,971 | 0 | 331,833,422 162,442,549 |
| | | Percentage | 100.000% | 0.000% | 67.135% 32.865% |
| | | Total Percentages | 400.000% | 0.000% | 285.324% 114.676% |
| | | Average (GD AA) | 100.000% | 0.000% | 71.331% 28.669% |

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

AVISTA UTILITIES

| Basis | Ref | Description | System | Washington | Idaho | |
|-------|------------|--|-------------------------|------------------------|------------------------|------------|
| Input | | Elec/Gas North 4-Factor | | | | |
| | 01-01-2012 | | Total | Electric | Gas North | Oregon Gas |
| | | Direct O & M Accts 500 - 894 | 63,873,669 | 58,626,203 | 5,247,466 | 0 |
| | | Direct O & M Accts 901 - 935 | 55,397,320 | 39,254,919 | 16,142,401 | 0 |
| | | Adjustments | 0 | 0 | 0 | 0 |
| | | Total | 119,270,989 | 97,881,122 | 21,389,867 | 0 |
| | | Percentage | 100.000% | 82.066% | 17.934% | 0.000% |
| | | Direct Labor Accts 500 - 894 | 50,960,635 | 43,317,908 | 7,642,727 | 0 |
| | | Direct Labor Accts 901 - 935 | 3,273,013 | 3,049,259 | 223,754 | 0 |
| | | Total | 54,233,648 | 46,367,167 | 7,866,481 | 0 |
| | | Percentage | 100.000% | 85.495% | 14.505% | 0.000% |
| | | Number of Customers at | 585,007 | 360,451 | 224,556 | 0 |
| | | Percentage | 100.000% | 61.615% | 38.385% | 0.000% |
| | | Net Direct Plant | 2,283,393,565 | 1,951,560,143 | 331,833,422 | 0 |
| | | Percentage | 100.000% | 85.468% | 14.532% | 0.000% |
| | | Total Percentages | 400.000% | 314.644% | 85.356% | 0.000% |
| 9 | | Average (CD AN/ID/WA) | 100.000% | 78.661% | 21.339% | 0.000% |
| 10 | E-PLT | Net Electric Distribution Plant Percent | 821,855,549 100.000% | 523,116,916 63.651% | 298,738,633 36.349% | |
| 11 | | Book Depreciation Percent | 6,948,409 100.000% | 4,550,098 65.484% | 2,398,311 34.516% | |

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

AVISTA UTILITIES

| Basis | Ref | Description | System | Washington | Idaho |
|-------|-------|---|---|--|--------------------------------------|
| 12 | | Net Electric Plant (before DFIT) Percent | <u>2,076,387,921</u> <u>100.000%</u> | <u>1,343,770,204</u> <u>64.717%</u> | <u>732,617,717</u> <u>35.283%</u> |
| 13 | E-PLT | Net Electric General Plant Percent | <u>157,761,520</u> <u>100.000%</u> | <u>104,136,961</u> <u>66.009%</u> | <u>53,624,559</u> <u>33.991%</u> |
| 14 | | Net Allocated Schedule M's Percent | <u>-3,325,280</u> <u>100.000%</u> | <u>-2,136,206</u> <u>64.241%</u> | <u>-1,189,074</u> <u>35.759%</u> |
| 99 | Input | Not Allocated | <u>0.000%</u> | <u>0.000%</u> | <u>0.000%</u> |

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

AVISTA UTILITIES

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|--|---------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|
| REVENUE | | | | | | | | | | | |
| SALES OF ELECTRICITY: | | | | | | | | | | | |
| 99 | 440000 | Residential | 24,479,158 | 0 | 24,479,158 | 16,643,877 | 0 | 16,643,877 | 7,835,281 | 0 | 7,835,281 |
| 99 | 442200 | Commercial - Firm & Int. | 25,446,138 | 0 | 25,446,138 | 17,880,083 | 0 | 17,880,083 | 7,566,055 | 0 | 7,566,055 |
| 1 | 442300 | Industrial | 10,684,539 | 0 | 10,684,539 | 5,149,639 | 0 | 5,149,639 | 5,534,900 | 0 | 5,534,900 |
| 99 | 444000 | Public Street & Highway Lighting | 612,295 | 0 | 612,295 | 408,867 | 0 | 408,867 | 203,428 | 0 | 203,428 |
| 99 | 448000 | Interdepartmental Revenue | 83,640 | 0 | 83,640 | 71,901 | 0 | 71,901 | 11,739 | 0 | 11,739 |
| 99 | 499XXX | Unbilled Revenue | 3,460,037 | 0 | 3,460,037 | 2,291,090 | 0 | 2,291,090 | 1,168,947 | 0 | 1,168,947 |
| TOTAL SALES TO ULTIMATE CUSTOMERS | | | 64,765,807 | 0 | 64,765,807 | 42,445,457 | 0 | 42,445,457 | 22,320,350 | 0 | 22,320,350 |
| 1 | 447XXX | Sales for Resale | 0 | 13,066,498 | 13,066,498 | 0 | 8,524,583 | 8,524,583 | 0 | 4,541,915 | 4,541,915 |
| TOTAL SALES OF ELECTRICITY | | | 64,765,807 | 13,066,498 | 77,832,305 | 42,445,457 | 8,524,583 | 50,970,040 | 22,320,350 | 4,541,915 | 26,862,265 |
| OTHER OPERATING REVENUE: | | | | | | | | | | | |
| 99 | 451000 | Miscellaneous Service Revenue | 48,012 | 0 | 48,012 | 30,734 | 0 | 30,734 | 17,278 | 0 | 17,278 |
| 1 | 453000 | Sales of Water & Water Power | 0 | 65,200 | 65,200 | 0 | 42,536 | 42,536 | 0 | 22,664 | 22,664 |
| 1 | 454000 | Rent from Electric Property | 222,183 | 1,279 | 223,462 | 146,185 | 834 | 147,019 | 75,998 | 445 | 76,443 |
| 1 | 456XXX | Other Electric Revenues | 25,137 | 9,939,424 | 9,964,561 | 10,687 | 6,484,480 | 6,495,167 | 14,450 | 3,454,944 | 3,469,394 |
| TOTAL OTHER OPERATING REVENUE | | | 295,332 | 10,005,903 | 10,301,235 | 187,606 | 6,527,850 | 6,715,456 | 107,726 | 3,478,053 | 3,585,779 |
| TOTAL ELECTRIC REVENUE | | | 65,061,139 | 23,072,401 | 88,133,540 | 42,633,063 | 15,052,433 | 57,685,496 | 22,428,076 | 8,019,968 | 30,448,044 |
| EXPENSE | | | | | | | | | | | |
| STEAM POWER GENERATION EXPENSE: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 500000 | Supervision & Engineering | 0 | 35,209 | 35,209 | 0 | 22,970 | 22,970 | 0 | 12,239 | 12,239 |
| 1 | 501000 | Fuel | 0 | 4,232,245 | 4,232,245 | 0 | 2,761,117 | 2,761,117 | 0 | 1,471,128 | 1,471,128 |
| 1 | 502000 | Steam Expense | 0 | 338,908 | 338,908 | 0 | 221,104 | 221,104 | 0 | 117,804 | 117,804 |
| 1 | 505000 | Electric Expense | 0 | 107,357 | 107,357 | 0 | 70,040 | 70,040 | 0 | 37,317 | 37,317 |
| 1 | 506000 | Miscellaneous Steam Power Generation Expense | 0 | 172,093 | 172,093 | 0 | 112,273 | 112,273 | 0 | 59,820 | 59,820 |
| 1 | 507000 | Rent | 0 | 3,725 | 3,725 | 0 | 2,430 | 2,430 | 0 | 1,295 | 1,295 |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 510000 | Supervision & Engineering | 0 | 41,164 | 41,164 | 0 | 26,855 | 26,855 | 0 | 14,309 | 14,309 |
| 1 | 511000 | Structures | 0 | (2,856) | (2,856) | 0 | (1,863) | (1,863) | 0 | (993) | (993) |
| 1 | 512000 | Boiler Plant | 0 | 489,365 | 489,365 | 0 | 319,262 | 319,262 | 0 | 170,103 | 170,103 |
| 1 | 513000 | Electric Plant | 0 | 51,693 | 51,693 | 0 | 33,725 | 33,725 | 0 | 17,968 | 17,968 |
| 1 | 514000 | Miscellaneous Steam Plant | 0 | 43,866 | 43,866 | 0 | 28,618 | 28,618 | 0 | 15,248 | 15,248 |
| TOTAL STEAM POWER GENERATION EXP | | | 0 | 5,512,769 | 5,512,769 | 0 | 3,596,531 | 3,596,531 | 0 | 1,916,238 | 1,916,238 |

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

AVISTA UTILITIES

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|---|---------|--|------------------|-------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| HYDRAULIC POWER GENERATION EXP: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 535000 | Supervision & Engineering | 0 | 202,637 | 202,637 | 0 | 132,200 | 132,200 | 0 | 70,437 | 70,437 |
| 1 | 536000 | Water for Power | 0 | 160,000 | 160,000 | 0 | 104,384 | 104,384 | 0 | 55,616 | 55,616 |
| 1 | 537000 | Hydraulic Expense | 392,104 | 233,085 | 625,189 | 241,047 | 152,065 | 393,112 | 151,057 | 81,020 | 232,077 |
| 1 | 538000 | Electric Expense | 0 | 553,938 | 553,938 | 0 | 361,389 | 361,389 | 0 | 192,549 | 192,549 |
| 1 | 539000 | Miscellaneous Hydraulic Power Generation Exp | 0 | 45,438 | 45,438 | 0 | 29,644 | 29,644 | 0 | 15,794 | 15,794 |
| 1 | 540000 | Rent | 0 | 101,032 | 101,032 | 0 | 65,913 | 65,913 | 0 | 35,119 | 35,119 |
| 1 | 540100 | MT Trust Funds Land Settlement Rents | 459,930 | 0 | 459,930 | 300,076 | 0 | 300,076 | 159,854 | 0 | 159,854 |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 541000 | Supervision & Engineering | 0 | 68,371 | 68,371 | 0 | 44,605 | 44,605 | 0 | 23,766 | 23,766 |
| 1 | 542000 | Structures | 0 | 40,350 | 40,350 | 0 | 26,324 | 26,324 | 0 | 14,026 | 14,026 |
| 1 | 543000 | Reservoirs, Dams, & Waterways | 0 | 89,724 | 89,724 | 0 | 58,536 | 58,536 | 0 | 31,188 | 31,188 |
| 1 | 544000 | Electric Plant | 0 | 318,321 | 318,321 | 0 | 207,673 | 207,673 | 0 | 110,648 | 110,648 |
| 1 | 545000 | Miscellaneous Hydraulic Plant | 0 | 75,557 | 75,557 | 0 | 49,293 | 49,293 | 0 | 26,264 | 26,264 |
| TOTAL HYDRO POWER GENERATION EXP | | | 852,034 | 1,888,453 | 2,740,487 | 541,123 | 1,232,026 | 1,773,149 | 310,911 | 656,427 | 967,338 |
| OTHER POWER GENERATION EXPENSE: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 546000 | Supervision & Engineering | 0 | 89,036 | 89,036 | 0 | 58,087 | 58,087 | 0 | 30,949 | 30,949 |
| 1 | 547000 | Fuel | 0 | 6,804,943 | 6,804,943 | 0 | 4,439,545 | 4,439,545 | 0 | 2,365,398 | 2,365,398 |
| 1 | 548000 | Generation Expense | 0 | 164,099 | 164,099 | 0 | 107,058 | 107,058 | 0 | 57,041 | 57,041 |
| 1 | 549000 | Miscellaneous Other Power Generation Expense | 0 | 37,705 | 37,705 | 0 | 24,599 | 24,599 | 0 | 13,106 | 13,106 |
| 1 | 550000 | Rent | 0 | 67,096 | 67,096 | 0 | 43,773 | 43,773 | 0 | 23,323 | 23,323 |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 551000 | Supervision & Engineering | 0 | 95,707 | 95,707 | 0 | 62,439 | 62,439 | 0 | 33,268 | 33,268 |
| 1 | 552000 | Structures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 553000 | Generating & Electric Equipment | 0 | 371,413 | 371,413 | 0 | 242,310 | 242,310 | 0 | 129,103 | 129,103 |
| 1 | 554000 | Miscellaneous Other Power Generation Plant | 0 | 23,156 | 23,156 | 0 | 15,107 | 15,107 | 0 | 8,049 | 8,049 |
| TOTAL OTHER POWER GENERATION EXP | | | 0 | 7,653,155 | 7,653,155 | 0 | 4,992,918 | 4,992,918 | 0 | 2,660,237 | 2,660,237 |
| OTHER POWER SUPPLY EXPENSE: | | | | | | | | | | | |
| E-555 | 555XXX | Purchased Power | 1,482,371 | 19,695,479 | 21,177,850 | 0 | 12,849,330 | 12,849,330 | 1,482,371 | 6,846,149 | 8,328,520 |
| 1 | 556000 | System Control & Load Dispatching | 0 | 58,633 | 58,633 | 0 | 38,252 | 38,252 | 0 | 20,381 | 20,381 |
| E-557 | 557XXX | Other Expense | 4,389,770 | 9,005,803 | 13,395,573 | 2,485,303 | 5,875,384 | 8,360,687 | 1,904,467 | 3,130,419 | 5,034,886 |
| TOTAL OTHER POWER SUPPLY EXPENSE | | | 5,872,141 | 28,759,915 | 34,632,056 | 2,485,303 | 18,762,966 | 21,248,269 | 3,386,838 | 9,996,949 | 13,383,787 |
| TOTAL PRODUCTION OPERATING EXP | | | 6,724,175 | 43,814,292 | 50,538,467 | 3,026,426 | 28,584,441 | 31,610,867 | 3,697,749 | 15,229,851 | 18,927,600 |

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

AVISTA UTILITIES

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|-----------|---------------|--|-------------|------------|-------------|-----------|------------|------------|-----------|------------|------------|
| | | TRANSMISSION OPERATING EXPENSE: | | | | | | | | | |
| | | OPERATION | | | | | | | | | |
| 1 | 560000 | Supervision & Engineering | 0 | 203,976 | 203,976 | 0 | 133,074 | 133,074 | 0 | 70,902 | 70,902 |
| 1 | 561000 | Load Dispatching | 0 | 161,481 | 161,481 | 0 | 105,350 | 105,350 | 0 | 56,131 | 56,131 |
| 1 | 562000 | Station Expense | 0 | 32,533 | 32,533 | 0 | 21,225 | 21,225 | 0 | 11,308 | 11,308 |
| 1 | 563000 | Overhead Line Expense | 0 | 38,190 | 38,190 | 0 | 24,915 | 24,915 | 0 | 13,275 | 13,275 |
| 1 | 565000 | Transmission of Electricity by Others | 0 | 1,460,814 | 1,460,814 | 0 | 953,035 | 953,035 | 0 | 507,779 | 507,779 |
| 1 | 566000 | Miscellaneous Transmission Expense | 0 | 53,582 | 53,582 | 0 | 34,957 | 34,957 | 0 | 18,625 | 18,625 |
| 1 | 567000 | Rent | 0 | 7,941 | 7,941 | 0 | 5,181 | 5,181 | 0 | 2,760 | 2,760 |
| | | MAINTENANCE | | | | | | | | | |
| 1 | 568000 | Supervision & Engineering | 0 | 105,804 | 105,804 | 0 | 69,027 | 69,027 | 0 | 36,777 | 36,777 |
| 1 | 569000 | Structures | 7,770 | 50,002 | 57,772 | (734) | 32,621 | 31,887 | 8,504 | 17,381 | 25,885 |
| 1 | 570000 | Station Equipment | 0 | 88,900 | 88,900 | 0 | 57,998 | 57,998 | 0 | 30,902 | 30,902 |
| 1 | 571000 | Overhead Lines | 958 | 281,161 | 282,119 | 958 | 183,429 | 184,387 | 0 | 97,732 | 97,732 |
| 1 | 572000 | Underground Lines | 0 | (104) | (104) | 0 | (68) | (68) | 0 | (36) | (36) |
| 1 | 573000 | Service Miscellaneous | 0 | 7,332 | 7,332 | 0 | 4,783 | 4,783 | 0 | 2,549 | 2,549 |
| | | TOTAL TRANSMISSION OPERATING EXP | 8,728 | 2,491,612 | 2,500,340 | 224 | 1,625,527 | 1,625,751 | 8,504 | 866,085 | 874,589 |
| E-DEPX | | Depreciation Expense-Production | 0 | 2,344,660 | 2,344,660 | 0 | 1,529,656 | 1,529,656 | 0 | 815,004 | 815,004 |
| E-DEPX | | Depreciation Expense-Transmission | 0 | 891,504 | 891,504 | 0 | 581,617 | 581,617 | 0 | 309,887 | 309,887 |
| E-AMTX | | Amortization Expense-Franchises/Misc Intangibles | 0 | 85,701 | 85,701 | 0 | 55,911 | 55,911 | 0 | 29,790 | 29,790 |
| 99 | | Colstrip 3 AFUDC Reallocation Adj | 0 | 0 | 0 | (15,881) | 0 | (15,881) | 15,881 | 0 | 15,881 |
| 99 | 405930 | Amortization of Investment in WNP3 Exch Power | 204,169 | 0 | 204,169 | 204,169 | 0 | 204,169 | 0 | 0 | 0 |
| 99 | 406100 | Amort of Acq Adj--Colstrip Common AFUDC | 8,254 | 0 | 8,254 | 2,645 | 0 | 2,645 | 5,609 | 0 | 5,609 |
| 99 | 407312 | Amortization of Lancaster Generation | 113,333 | 0 | 113,333 | 113,333 | 0 | 113,333 | 0 | 0 | 0 |
| 99 | 407322 | Amortization of Spokane River Relicenses | 6,561 | 0 | 6,561 | 6,078 | 0 | 6,078 | 483 | 0 | 483 |
| 1 | 407324 | Amortization of CDA CDR Fund | 922 | 16,667 | 17,589 | 922 | 10,874 | 11,796 | 0 | 5,793 | 5,793 |
| 1 | 407325 | Amortization of CDA IPA Interest Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407335 | Amortization of ID DSIT | (321,481) | 0 | (321,481) | 0 | 0 | 0 | (321,481) | 0 | (321,481) |
| 99 | 407350 | Amortization of WA Renewable Energy Credits | 39,368 | 0 | 39,368 | 39,368 | 0 | 39,368 | 0 | 0 | 0 |
| 99 | 407351 | Amortization of CNC Transmission | 21,053 | 0 | 21,053 | 13,718 | 0 | 13,718 | 7,335 | 0 | 7,335 |
| 99 | 407360 | Amortization of CS2 & COLSTRIP O&M | (6,776) | 0 | (6,776) | (10,755) | 0 | (10,755) | 3,979 | 0 | 3,979 |
| 99 | 407362 | Amortization of LiDAR O&M | 53,333 | 0 | 53,333 | 53,333 | 0 | 53,333 | 0 | 0 | 0 |
| 99 | 407380 | Amortization of Wartsila Generators | 28,149 | 0 | 28,149 | 12,761 | 0 | 12,761 | 15,388 | 0 | 15,388 |
| 1 | 407382 | Amortization of CDA Settlement - Allocated | 0 | 77,693 | 77,693 | 0 | 50,687 | 50,687 | 0 | 27,006 | 27,006 |
| 99 | 407382 | Amortization of CDA Settlement - Direct | 15,258 | 0 | 15,258 | 12,677 | 0 | 12,677 | 2,581 | 0 | 2,581 |
| 99 | 407395 | Optional Renewable Power Revenue Offset | 19,344 | 0 | 19,344 | 14,822 | 0 | 14,822 | 4,522 | 0 | 4,522 |
| 99 | 407400 | Amortization of CCX Credits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407403 | Amortization of Dissallowed K.F. Plant | (11,216) | 0 | (11,216) | (11,216) | 0 | (11,216) | 0 | 0 | 0 |
| 99 | 407405 | Amortization of Boulder Park Write Off - Idaho | (8,607) | 0 | (8,607) | 0 | 0 | 0 | (8,607) | 0 | (8,607) |
| 99 | 407420 | Amortization of CS2 Levelized Return | 24,075 | 0 | 24,075 | 0 | 0 | 0 | 24,075 | 0 | 24,075 |
| 99 | 407422 | Amortization of Spokane River Relicenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407450/407499 | Amortization of BPA Residential Exchange Credit | (1,058,701) | 0 | (1,058,701) | (744,064) | 0 | (744,064) | (314,637) | 0 | (314,637) |
| 99 | 407460 | Amortization of Deferred CS2 & COLSTRIP O&M | (371,869) | 0 | (371,869) | (246,582) | 0 | (246,582) | (125,287) | 0 | (125,287) |
| 99 | 407462 | Amortization of Deferred LiDAR O&M | (18,495) | 0 | (18,495) | (18,495) | 0 | (18,495) | 0 | 0 | 0 |
| 99 | 407482 | Amortization of CDA Settlement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407495 | Optional Renew Solar Project Offset | 0 | (701) | (701) | 0 | (457) | (457) | 0 | (244) | (244) |
| E-OTX | | Taxes Other Than FIT--Prod & Trans | 0 | 1,489,694 | 1,489,694 | 0 | 971,877 | 971,877 | 0 | 517,817 | 517,817 |
| | | TOTAL P/T DEPR/AMRT/NON-FIT TAXES | (1,263,326) | 4,905,218 | 3,641,892 | (573,167) | 3,200,165 | 2,626,998 | (690,159) | 1,705,053 | 1,014,894 |
| | | TOTAL PRODUCTION & TRANSMISSION EXPEN | 5,469,577 | 51,211,122 | 56,680,699 | 2,453,483 | 33,410,133 | 35,863,616 | 3,016,094 | 17,800,989 | 20,817,083 |

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

AVISTA UTILITIES

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|-----------|---------|--|------------------|----------------|------------------|------------------|----------------|------------------|------------------|----------------|------------------|
| | | DISTRIBUTION EXPENSES: | | | | | | | | | |
| | | OPERATION: | | | | | | | | | |
| 3 | 580000 | Supervision & Engineering | 34,062 | 170,346 | 204,408 | 21,190 | 112,154 | 133,344 | 12,872 | 58,192 | 71,064 |
| 3 | 582000 | Station Expense | 48,745 | 3,112 | 51,857 | 27,566 | 2,049 | 29,615 | 21,179 | 1,063 | 22,242 |
| 3 | 583000 | Overhead Line Expense | 243,531 | 51,248 | 294,779 | 172,152 | 33,741 | 205,893 | 71,379 | 17,507 | 88,886 |
| 3 | 584000 | Underground Line Expense | 110,489 | 0 | 110,489 | 48,272 | 0 | 48,272 | 62,217 | 0 | 62,217 |
| 3 | 585000 | Street Light & Signal System Operation Expense | 11,436 | 0 | 11,436 | 976 | 0 | 976 | 10,460 | 0 | 10,460 |
| 3 | 586000 | Meter Expense | 200,297 | 198 | 200,495 | 155,203 | 130 | 155,333 | 45,094 | 68 | 45,162 |
| 3 | 587000 | Customer Installations Expense | 71,717 | 12,853 | 84,570 | 47,322 | 8,462 | 55,784 | 24,395 | 4,391 | 28,786 |
| 3 | 588000 | Miscellaneous Distribution Expense | 235,896 | 331,706 | 567,602 | 174,511 | 218,392 | 392,903 | 61,385 | 113,314 | 174,699 |
| 3 | 589000 | Rent | 0 | 17,008 | 17,008 | 0 | 11,198 | 11,198 | 0 | 5,810 | 5,810 |
| | | MAINTENANCE: | | | | | | | | | |
| 3 | 590000 | Supervision & Engineering | 29,791 | 148,233 | 178,024 | 15,161 | 97,595 | 112,756 | 14,630 | 50,638 | 65,268 |
| 3 | 591000 | Structures | 70,699 | 0 | 70,699 | 25,194 | 0 | 25,194 | 45,505 | 0 | 45,505 |
| 3 | 592000 | Station Equipment | 69,218 | 18,662 | 87,880 | 43,461 | 12,287 | 55,748 | 25,757 | 6,375 | 32,132 |
| 3 | 593000 | Overhead Lines | 824,718 | 13,313 | 838,031 | 524,958 | 8,765 | 533,723 | 299,760 | 4,548 | 304,308 |
| 3 | 594000 | Underground Lines | 110,052 | 0 | 110,052 | 82,562 | 0 | 82,562 | 27,490 | 0 | 27,490 |
| 3 | 595000 | Line Transformers | 43,580 | 45,934 | 89,514 | 32,317 | 30,242 | 62,559 | 11,263 | 15,692 | 26,955 |
| 3 | 596000 | Street Light & Signal System Maintenance Exp | 60,157 | 0 | 60,157 | 45,311 | 0 | 45,311 | 14,846 | 0 | 14,846 |
| 3 | 597000 | Meters | 7,969 | 0 | 7,969 | 4,146 | 0 | 4,146 | 3,823 | 0 | 3,823 |
| 3 | 598000 | Miscellaneous Distribution Expense | 47,053 | 16,513 | 63,566 | 40,935 | 10,872 | 51,807 | 6,118 | 5,641 | 11,759 |
| | | TOTAL DISTRIBUTION OPERATING EXP | 2,219,410 | 829,126 | 3,048,536 | 1,461,237 | 545,887 | 2,007,124 | 758,173 | 283,239 | 1,041,412 |
| E-DEPX | | Depreciation Expense-Distribution | 2,661,086 | 0 | 2,661,086 | 1,737,620 | 0 | 1,737,620 | 923,466 | 0 | 923,466 |
| E-AMTX | | Amortization Expense-Franchises/Misc Intangibles | 2,250 | 0 | 2,250 | 2,250 | 0 | 2,250 | 0 | 0 | 0 |
| E-OTX | | Taxes Other Than FIT--Distribution | 3,828,541 | 0 | 3,828,541 | 3,300,475 | 0 | 3,300,475 | 528,066 | 0 | 528,066 |
| | | TOTAL DISTR DEPR/AMRT/NON-FIT TAXES | 6,491,877 | 0 | 6,491,877 | 5,040,345 | 0 | 5,040,345 | 1,451,532 | 0 | 1,451,532 |
| | | TOTAL DISTRIBUTION EXPENSES | 8,711,287 | 829,126 | 9,540,413 | 6,501,582 | 545,887 | 7,047,469 | 2,209,705 | 283,239 | 2,492,944 |

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

AVISTA UTILITIES

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|---|---------|--|------------------|------------------|------------------|------------------|------------------|------------------|----------------|------------------|------------------|
| CUSTOMER ACCOUNTS EXPENSES: | | | | | | | | | | | |
| 2 | 901000 | Supervision | 0 | 53,169 | 53,169 | 0 | 34,914 | 34,914 | 0 | 18,255 | 18,255 |
| 2 | 902000 | Meter Reading Expenses | 238,879 | 8,811 | 247,690 | 205,481 | 5,786 | 211,267 | 33,398 | 3,025 | 36,423 |
| E-903 | 903XXX | Customer Records & Collection Expenses | 149,530 | 557,681 | 707,211 | 100,074 | 366,212 | 466,286 | 49,456 | 191,469 | 240,925 |
| 2 | 904000 | Uncollectible Accounts | 0 | 187,848 | 187,848 | 0 | 123,354 | 123,354 | 0 | 64,494 | 64,494 |
| 2 | 905000 | Misc Customer Accounts | 0 | 21,396 | 21,396 | 0 | 14,050 | 14,050 | 0 | 7,346 | 7,346 |
| TOTAL CUSTOMER ACCOUNTS EXPENSES | | | 388,409 | 828,905 | 1,217,314 | 305,555 | 544,316 | 849,871 | 82,854 | 284,589 | 367,443 |
| CUSTOMER SERVICE & INFO EXPENSES: | | | | | | | | | | | |
| E-908 | 908XXX | Customer Assistance Expenses | 1,870,526 | 21,976 | 1,892,502 | 1,204,529 | 14,431 | 1,218,960 | 665,997 | 7,545 | 673,542 |
| 2 | 909000 | Advertising | 690 | 148,314 | 149,004 | 0 | 97,393 | 97,393 | 690 | 50,921 | 51,611 |
| 2 | 910000 | Misc Customer Service & Info Exp | 0 | 29,030 | 29,030 | 0 | 19,063 | 19,063 | 0 | 9,967 | 9,967 |
| TOTAL CUSTOMER SERVICE & INFO EXP | | | 1,871,216 | 199,320 | 2,070,536 | 1,204,529 | 130,887 | 1,335,416 | 666,687 | 68,433 | 735,120 |
| SALES EXPENSES: | | | | | | | | | | | |
| 2 | 912000 | Demonstrating & Selling Expenses | 0 | 1,136 | 1,136 | 0 | 746 | 746 | 0 | 390 | 390 |
| 2 | 913000 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 916000 | Miscellaneous Sales Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SALES EXPENSES | | | 0 | 1,136 | 1,136 | 0 | 746 | 746 | 0 | 390 | 390 |
| ADMINISTRATIVE & GENERAL EXPENSES: | | | | | | | | | | | |
| 4 | 920000 | Salaries | 55,193 | 1,988,561 | 2,043,754 | 45,029 | 1,332,913 | 1,377,942 | 10,164 | 655,648 | 665,812 |
| 4 | 921000 | Office Supplies & Expenses | 1,084 | 264,811 | 265,895 | 1,084 | 177,500 | 178,584 | 0 | 87,311 | 87,311 |
| 4 | 922000 | Admin Exp Transferred--Credit | 0 | (6,779) | (6,779) | 0 | (4,544) | (4,544) | 0 | (2,235) | (2,235) |
| 4 | 923000 | Outside Services Employed | (7,736) | 933,501 | 925,765 | (7,736) | 625,716 | 617,980 | 0 | 307,785 | 307,785 |
| 4 | 924000 | Property Insurance Premium | 0 | 111,165 | 111,165 | 0 | 74,513 | 74,513 | 0 | 36,652 | 36,652 |
| 4 | 925XXX | Injuries and Damages | 0 | 176,933 | 176,933 | 0 | 118,596 | 118,596 | 0 | 58,337 | 58,337 |
| 4 | 926XXX | Employee Pensions and Benefits | 28,280 | 24,974 | 53,254 | 20,881 | 16,740 | 37,621 | 7,399 | 8,234 | 15,633 |
| 4 | 927000 | Franchise Requirements | 479 | 0 | 479 | 0 | 0 | 0 | 479 | 0 | 479 |
| 1 | 928000 | Regulatory Commission Expenses | 253,251 | 328,442 | 581,693 | 177,587 | 214,276 | 391,863 | 75,664 | 114,166 | 189,830 |
| 4 | 930000 | Miscellaneous General Expenses | 2,588 | 84,354 | 86,942 | 714 | 56,542 | 57,256 | 1,874 | 27,812 | 29,686 |
| 4 | 931000 | Rents | 2,726 | 69,906 | 72,632 | 1,920 | 46,857 | 48,777 | 806 | 23,049 | 23,855 |
| 4 | 935000 | Maintenance of General Plant | 52,308 | 591,155 | 643,463 | 19,727 | 396,245 | 415,972 | 32,581 | 194,910 | 227,491 |
| TOTAL ADMIN & GEN OPERATING EXP | | | 388,173 | 4,567,023 | 4,955,196 | 259,206 | 3,055,354 | 3,314,560 | 128,967 | 1,511,669 | 1,640,636 |

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

AVISTA UTILITIES

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|-----------|---------|---|------------|------------|------------|------------|------------|------------|-----------|------------|------------|
| E-DEPX | | Depreciation Expense-General | 153,586 | 889,320 | 1,042,906 | 102,458 | 596,103 | 698,561 | 51,128 | 293,217 | 344,345 |
| E-AMTX | | Amortization Expense-General Plant - 303000 | 0 | 638 | 638 | 0 | 416 | 416 | 0 | 222 | 222 |
| E-AMTX | | Amortization Expense-Miscellaneous IT Intangible | 30,897 | 510,262 | 541,159 | 30,501 | 342,024 | 372,525 | 396 | 168,238 | 168,634 |
| E-AMTX | | Amortization Expense-General Plant - 390200, 396200 | 0 | 2,495 | 2,495 | 0 | 1,673 | 1,673 | 0 | 822 | 822 |
| | | TOTAL A&G DEPR/AMRT/NON-FIT TAXES | 184,483 | 1,402,715 | 1,587,198 | 132,959 | 940,216 | 1,073,175 | 51,524 | 462,499 | 514,023 |
| | | TOTAL ADMIN & GENERAL EXPENSES | 572,656 | 5,969,738 | 6,542,394 | 392,165 | 3,995,570 | 4,387,735 | 180,491 | 1,974,168 | 2,154,659 |
| | | TOTAL EXPENSES BEFORE FIT | 17,013,145 | 59,039,347 | 76,052,492 | 10,857,314 | 38,627,539 | 49,484,853 | 6,155,831 | 20,411,808 | 26,567,639 |
| | | NET OPERATING INCOME (LOSS) BEFORE FIT | | | 12,081,048 | | | 8,200,643 | | | 3,880,405 |
| E-FIT | | FEDERAL INCOME TAX--Normal Accrual | | | 3,582,129 | | | 2,232,577 | | | 1,349,552 |
| E-FIT | | DEFERRED FEDERAL INCOME TAX | | | (472,240) | | | (66,135) | | | (406,105) |
| E-FIT | | AMORTIZED ITC - NOXON | | | (14,738) | | | (9,615) | | | (5,123) |
| | | ELECTRIC NET OPERATING INCOME (LOSS) | | | 8,985,897 | | | 6,043,816 | | | 2,942,081 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.240% | 34.760% |
| E-ALL | 2 | Number of Customers | 100.000% | 65.667% | 34.333% |
| E-ALL | 3 | Direct Distribution Operating Expense | 100.000% | 65.839% | 34.161% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 67.029% | 32.971% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|---|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ALLOCATION OF PURCHASED POWER COSTS | E-555-1A |
| For Month Ended August 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|--------------------------|---------------|-------------------------------|--------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|------------------|------------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 1 | 555000/555100 | Purchased Power | 0 | 16,114,030 | 16,114,030 | 0 | 10,512,793 | 10,512,793 | 0 | 5,601,237 | 5,601,237 |
| 1 | 555312 | Purchased Power - Lancaster | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 555313 | Energy Deviations - Lancaster | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 555380 | Clearwater Purchases - Idaho | 1,482,371 | 0 | 1,482,371 | 0 | 0 | 0 | 1,482,371 | 0 | 1,482,371 |
| 1 | 555550 | Non Monetary - Exchange Power | 0 | (139,538) | (139,538) | 0 | (91,035) | (91,035) | 0 | (48,503) | (48,503) |
| 1 | 555690 | Generation Other - Lancaster | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 555700 | Bookout Purchases | 0 | 3,668,069 | 3,668,069 | 0 | 2,393,048 | 2,393,048 | 0 | 1,275,021 | 1,275,021 |
| 1 | 555710 | Intercompany Purchase | 0 | 52,918 | 52,918 | 0 | 34,524 | 34,524 | 0 | 18,394 | 18,394 |
| TOTAL ACCOUNT 555 | | | 1,482,371 | 19,695,479 | 21,177,850 | 0 | 12,849,330 | 12,849,330 | 1,482,371 | 6,846,149 | 8,328,520 |

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
 ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES
 For Month Ended August 31, 2012
 Average of Monthly Averages Basis

Report ID:
 E-557-1A

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|--|--------------------|-----------|------------|------------------------|-----------|-----------|-------------------|-----------|-----------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 1 | 557000 | Other Expenses | 0 | 489,548 | 489,548 | 0 | 319,381 | 319,381 | 0 | 170,167 | 170,167 |
| 1 | 557010 | Other Power Supply Expense - Financial | 0 | 1,451,328 | 1,451,328 | 0 | 946,846 | 946,846 | 0 | 504,482 | 504,482 |
| 1 | 557150 | Fuel - Economic Dispatch | 0 | 4,395,767 | 4,395,767 | 0 | 2,867,798 | 2,867,798 | 0 | 1,527,969 | 1,527,969 |
| 1 | 557160 | Power Supply Expense - Miscellaneous | 0 | 29,760 | 29,760 | 0 | 19,415 | 19,415 | 0 | 10,345 | 10,345 |
| 99 | 557161 | Unbilled Add-Ons | 10,708 | 0 | 10,708 | 0 | 0 | 0 | 10,708 | 0 | 10,708 |
| 1 | 557170 | Broker Fees - Power | 0 | 77,307 | 77,307 | 0 | 50,435 | 50,435 | 0 | 26,872 | 26,872 |
| 1 | 557200 | Nez Perce | 68,225 | 0 | 68,225 | 41,458 | 0 | 41,458 | 26,767 | 0 | 26,767 |
| 99 | 557280 | Washington ERM Deferred | 2,443,845 | 0 | 2,443,845 | 2,443,845 | 0 | 2,443,845 | 0 | 0 | 0 |
| 99 | 557290 | Washington ERM Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 557312 | Lancaster Power Supply Expense Deferred | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 557380 | Idaho PCA Deferred | 1,664,995 | 0 | 1,664,995 | 0 | 0 | 0 | 1,664,995 | 0 | 1,664,995 |
| 99 | 557390 | Idaho PCA Amortization | 201,997 | 0 | 201,997 | 0 | 0 | 0 | 201,997 | 0 | 201,997 |
| 1 | 557395 | Optional Renewable Power Expense Offset | 0 | (8,691) | (8,691) | 0 | (5,670) | (5,670) | 0 | (3,021) | (3,021) |
| 1 | 557610 | Other Expenses - Exposure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 557700 | Turbine Gas Bookout Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 557711 | Turbine Gas Bookout Offset | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 557730 | Other Power Exp - Intracompany Thermal Gas | 0 | 2,570,784 | 2,570,784 | 0 | 1,677,179 | 1,677,179 | 0 | 893,605 | 893,605 |
| TOTAL ACCOUNT 557 | | | 4,389,770 | 9,005,803 | 13,395,573 | 2,485,303 | 5,875,384 | 8,360,687 | 1,904,467 | 3,130,419 | 5,034,886 |

ALLOCATION RATIOS:

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

| | |
|---|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES | E-903-1A |
| For Month Ended August 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|----------------------------------|--------------------|-----------|---------|------------------------|-----------|---------|-------------------|-----------|---------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 2 | 903000 | Customer Records and Collections | 149,530 | 557,681 | 707,211 | 100,074 | 366,212 | 466,286 | 49,456 | 191,469 | 240,925 |
| 12 | 903920 | A/R Sold - Program Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 903930 | A/R Sold - Maturity Yield Fee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ACCOUNT 903 | | | 149,530 | 557,681 | 707,211 | 100,074 | 366,212 | 466,286 | 49,456 | 191,469 | 240,925 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|----------------------------------|----------|---------|---------|
| E-ALL | 2 | Number of Customers | 100.000% | 65.667% | 34.333% |
| E-ALL | 12 | Net Electric Plant (before DFIT) | 100.000% | 64.717% | 35.283% |

| | |
|---|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES | E-908-1A |
| For Month Ended August 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|-------------------|---------|---|-----------|-----------|-----------|-----------|-----------|-----------|---------|-----------|---------|
| 2 | 908000 | Customer Assistance Expense | 29,789 | 21,976 | 51,765 | 25,515 | 14,431 | 39,946 | 4,274 | 7,545 | 11,819 |
| 99 | 908600 | Public Purpose Tariff Rider Expense Offset | 2,159,526 | 0 | 2,159,526 | 1,535,353 | 0 | 1,535,353 | 624,173 | 0 | 624,173 |
| 99 | 908610 | Limited Income Tax Refund Program | 41,656 | 0 | 41,656 | 41,656 | 0 | 41,656 | 0 | 0 | 0 |
| 99 | 908690 | Unbilled Public Purpose Tariff Amortization | (360,445) | 0 | (360,445) | (397,995) | 0 | (397,995) | 37,550 | 0 | 37,550 |
| 99 | 908990 | DSM Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ACCOUNT 908 | | | 1,870,526 | 21,976 | 1,892,502 | 1,204,529 | 14,431 | 1,218,960 | 665,997 | 7,545 | 673,542 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------|----------|---------|---------|
| E-ALL | 2 | Number of Customers | 100.000% | 65.667% | 34.333% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

RESULTS OF OPERATIONSReport ID:
E-INT-1A

AVISTA UTILITIES

ELECTRIC INTEREST DEDUCTION FOR FIT

For Month Ended August 31, 2012

Average of Monthly Averages Basis

| Ref/Basis | Description | System | Washington | Idaho |
|-----------|--|---------------|---------------|-------------|
| | Debt | | | |
| 1 | Capital Structure - Debt Ratio | | 52.53% | 52.53% |
| 2 | Cost of Debt | | 5.693% | 5.826% |
| | Total Weighted Cost | | 2.991% | 3.060% |
| E-APL | Net Rate Base | 1,793,210,693 | 1,166,340,137 | 626,870,556 |
| | Interest Deduction for FIT Calculation | 54,067,472 | 34,885,233 | 19,182,239 |
| 1 | AMA Actual Debt Ratio | | | |
| 2 | AMA Actual Debt Cost | | | |

| RESULTS OF OPERATIONS | | Report ID: E-FIT-1A | AVISTA UTILITIES | | |
|-----------------------------------|--|-------------------------------|------------------|------------|---------|
| ELECTRIC FEDERAL INCOME TAXES | | | | | |
| For Month Ended August 31, 2012 | | | | | |
| Average of Monthly Averages Basis | | | | | |
| Ref/Basis | Description | System | Washington | Idaho | |
| | Calculation of Taxable Operating Income: | | | | |
| E-OPS | Operating Revenue | 88,133,540 | 57,685,496 | 30,448,044 | |
| E-OPS | Less: Operating & Maintenance Expense | 64,331,525 | 40,744,335 | 23,587,190 | |
| E-OPS | Less: Book Deprec/Amort and Reg Amortizations | 6,402,732 | 4,468,166 | 1,934,566 | |
| E-OTX | Less: Taxes Other than FIT | 5,318,235 | 4,272,352 | 1,045,883 | |
| | Net Operating Income Before FIT | 12,081,048 | 8,200,643 | 3,880,405 | |
| E-INT | Less: Monthly Interest Expense | 4,505,623 | 2,907,103 | 1,598,520 | |
| E-OPS | Less: Colstrip 3 AFUDC Reallocation Adj | 0 | (15,881) | 15,881 | |
| E-SCM | Plus: Schedule M Adjustments | 2,686,351 | 1,087,066 | 1,599,285 | |
| | Taxable Net Operating Income | 10,261,776 | 6,396,487 | 3,865,289 | |
| | Tax Rate | 35.00% | 35.00% | 35.00% | |
| | Total Federal Income Tax | 3,591,621 | 2,238,770 | 1,352,851 | |
| 1 | Production Tax Credit | (9,492) | (6,193) | (3,299) | |
| 1 | Investment Tax Credit - Noxon * | 0 | 0 | 0 | |
| | Total Net Federal Income Tax | 3,582,129 | 2,232,577 | 1,349,552 | |
| E-DTE | Deferred FIT | (472,240) | (66,135) | (406,105) | |
| 1 | 411400 Amortized Investment Tax Credit - Noxon | (14,738) | (9,615) | (5,123) | |
| | Total Net FIT/Deferred FIT | 3,095,151 | 2,156,827 | 938,324 | |
| ALLOCATION RATIOS: | | | | | |
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.240% | 34.760% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------|--|-----------|--------------------|--------------|-----------|------------------------|-------------|-----------|-------------------|-------------|--|
| Ref/Basis | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| E-DEPX/AMTX | Book Depreciation & Amortization | 2,847,819 | 4,724,580 | 7,572,399 | 1,872,829 | 3,107,400 | 4,980,229 | 974,990 | 1,617,180 | 2,592,170 | |
| 12 | 997001 Contributions In Aid of Construction | 0 | 471,883 | 471,883 | 0 | 305,389 | 305,389 | 0 | 166,494 | 166,494 | |
| 2 | 997002 Injuries and Damages | 0 | (68,000) | (68,000) | 0 | (44,654) | (44,654) | 0 | (23,346) | (23,346) | |
| 12 | 997003 Salvage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | 997004 Boulder Park Write Off | (8,607) | 0 | (8,607) | 0 | 0 | 0 | (8,607) | 0 | (8,607) | |
| 4 | 997005 FAS106 Current Retiree Medical Accrual | 0 | 606,868 | 606,868 | 0 | 406,778 | 406,778 | 0 | 200,090 | 200,090 | |
| 99 | 997007 Idaho PCA | 1,866,992 | 0 | 1,866,992 | 0 | 0 | 0 | 1,866,992 | 0 | 1,866,992 | |
| 99 | 997008 Idaho DSM Book Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1 | 997009 Rathdrum Turbine Lease | 0 | (2,819) | (2,819) | 0 | (1,839) | (1,839) | 0 | (980) | (980) | |
| 4 | 997015 Airplane Lease Payments | 0 | 31,944 | 31,944 | 0 | 21,412 | 21,412 | 0 | 10,532 | 10,532 | |
| 12 | 997016 Redemption Expense Amortization | 0 | 131,708 | 131,708 | 0 | 85,237 | 85,237 | 0 | 46,471 | 46,471 | |
| 99 | 997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98) | 204,169 | 0 | 204,169 | 204,169 | 0 | 204,169 | 0 | 0 | 0 | |
| 99 | 997018 DSM Tariff Rider | (529,185) | 0 | (529,185) | (736,996) | 0 | (736,996) | 207,811 | 0 | 207,811 | |
| 1 | 997019 CSS Temporary Service Fees | 42,082 | 0 | 42,082 | 5,130 | 0 | 5,130 | 36,952 | 0 | 36,952 | |
| 4 | 997020 FAS87 Current Pension Accrual | 0 | 2,026,412 | 2,026,412 | 0 | 1,358,284 | 1,358,284 | 0 | 668,128 | 668,128 | |
| 99 | 997021 Wartsilla Generators Amortization | 28,149 | 0 | 28,149 | 12,761 | 0 | 12,761 | 15,388 | 0 | 15,388 | |
| 99 | 997024 Kettle Falls Disallowance | (11,216) | 0 | (11,216) | (11,216) | 0 | (11,216) | 0 | 0 | 0 | |
| 2 | 997027 Uncollectibles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | 997028 RTO Funding Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | 997029 FAS106 Post Retirement Benefits | 28,280 | 0 | 28,280 | 20,881 | 0 | 20,881 | 7,399 | 0 | 7,399 | |
| 12 | 997032 Interest Rate Swaps | 0 | 73,933 | 73,933 | 0 | 47,847 | 47,847 | 0 | 26,086 | 26,086 | |
| 99 | 997033 BPA Residential Exchange | (182,494) | 0 | (182,494) | (136,489) | 0 | (136,489) | (46,005) | 0 | (46,005) | |
| 99 | 997034 Montana Hydro Settlement | 86,443 | 0 | 86,443 | 56,386 | 0 | 56,386 | 30,057 | 0 | 30,057 | |
| 1 | 997041 Rathdrum Turbine Lease, Tax | 0 | (31,793) | (31,793) | 0 | (20,742) | (20,742) | 0 | (11,051) | (11,051) | |
| 99 | 997043 Washington Deferred Power Costs | 2,443,845 | 0 | 2,443,845 | 2,443,845 | 0 | 2,443,845 | 0 | 0 | 0 | |
| 1 | 997044 Non-Monetary Power Costs | 0 | (139,538) | (139,538) | 0 | (91,035) | (91,035) | 0 | (48,503) | (48,503) | |
| 1 | 997045 Section 199 Manufacturing Deduction | 0 | (246,472) | (246,472) | 0 | (160,798) | (160,798) | 0 | (85,674) | (85,674) | |
| 4 | 997046 Nez Perce Settlement | 24,933 | 0 | 24,933 | (1,834) | 0 | (1,834) | 26,767 | 0 | 26,767 | |
| 99 | 997047 Clark Fork Preventive Maint. Exp (PME's) | 22,186 | 0 | 22,186 | 0 | 0 | 0 | 22,186 | 0 | 22,186 | |
| 12 | 997048 AFUDC | 0 | (183,406) | (183,406) | 0 | (118,695) | (118,695) | 0 | (64,711) | (64,711) | |
| 11 | 997049 Tax Depreciation | 0 | (10,321,231) | (10,321,231) | 0 | (6,758,755) | (6,758,755) | 0 | (3,562,476) | (3,562,476) | |
| 99 | 997050 CS2 Levelized Return | 24,075 | 0 | 24,075 | 0 | 0 | 0 | 24,075 | 0 | 24,075 | |
| 99 | 997051 Wind Generation AFUDC - ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4 | 997052 Noxon Spill | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | 997053 Renewable Energy Cert Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | 997054 Spokane River Relicensing | 6,561 | 0 | 6,561 | 6,078 | 0 | 6,078 | 483 | 0 | 483 | |
| 99 | 997058 Colstrip Settlement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

AVISTA UTILITIES

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

| Ref/Basis | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|--|--------------------|-------------|-----------|------------------------|-------------|-----------|-------------------|-------------|-----------|
| | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 99 | 997059 Spokane River Relicensing PME | 6,110 | 0 | 6,110 | 3,860 | 0 | 3,860 | 2,250 | 0 | 2,250 |
| 1 | 997061 CDA Fund Settlement | 34,255 | 16,667 | 50,922 | 922 | 10,874 | 11,796 | 33,333 | 5,793 | 39,126 |
| 4 | 997062 Gain on Sale of Office Bldg | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 997063 CDA Lake Settlement | 15,258 | 77,693 | 92,951 | 12,677 | 50,687 | 63,364 | 2,581 | 27,006 | 29,587 |
| 99 | 997064 Chicago Climate Exchange | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997065 Amortization - Unbilled Revenue Add-Ins | (466,129) | 0 | (466,129) | (474,036) | 0 | (474,036) | 7,907 | 0 | 7,907 |
| 1 | 997067 CDA IPA Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 997068 Noxon | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 997069 Lancaster Deferral | 113,333 | 0 | 113,333 | 113,333 | 0 | 113,333 | 0 | 0 | 0 |
| 1 | 997072 CDA Fund Settlement-Prepayment | 0 | 166,667 | 166,667 | 0 | 108,734 | 108,734 | 0 | 57,933 | 57,933 |
| 1 | 997073 DSIT Amortization - ID | (302,225) | 0 | (302,225) | 0 | 0 | 0 | (302,225) | 0 | (302,225) |
| 11 | 997080 Book Transportation Depreciation | 0 | 92,814 | 92,814 | 0 | 60,778 | 60,778 | 0 | 32,036 | 32,036 |
| 1 | 997081 Deferred Compensation | 0 | 82,809 | 82,809 | 0 | 55,506 | 55,506 | 0 | 27,303 | 27,303 |
| 1 | 997082 Meal Disallowances | 0 | 29,608 | 29,608 | 0 | 19,846 | 19,846 | 0 | 9,762 | 9,762 |
| 1 | 997083 Paid Time Off | 0 | (737,178) | (737,178) | 0 | (494,123) | (494,123) | 0 | (243,055) | (243,055) |
| 2 | 997084 Customer Uncollectibles | 0 | (128,429) | (128,429) | 0 | (84,335) | (84,335) | 0 | (44,094) | (44,094) |
| 99 | 997088 Deferred O&M Colstrip & CS2 | (378,645) | 0 | (378,645) | (257,337) | 0 | (257,337) | (121,308) | 0 | (121,308) |
| 99 | 997089 CNC Transmission | 21,053 | 0 | 21,053 | 13,718 | 0 | 13,718 | 7,335 | 0 | 7,335 |
| 99 | 997091 LIDAR O&M Reg Def DFIT | 34,838 | 0 | 34,838 | 34,838 | 0 | 34,838 | 0 | 0 | 0 |
| 99 | 997092 Smart Grid | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997093 EWEB Renewable Energy Credits | 39,751 | 0 | 39,751 | 39,751 | 0 | 39,751 | 0 | 0 | 0 |
| | TOTAL SCHEDULE M ADJUSTMENTS | 6,011,631 | (3,325,280) | 2,686,351 | 3,223,270 | (2,136,204) | 1,087,066 | 2,788,361 | (1,189,076) | 1,599,285 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.240% | 34.760% |
| E-ALL | 2 | Number of Customers | 100.000% | 65.667% | 34.333% |
| E-ALL | 3 | Direct Distribution Operating Expense | 100.000% | 65.839% | 34.161% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 67.029% | 32.971% |
| E-ALL | 10 | Net Electric Distribution Plant | 100.000% | 63.651% | 36.349% |
| E-ALL | 11 | Book Depreciation | 100.000% | 65.484% | 34.516% |
| E-ALL | 12 | Net Electric Plant (before DFIT) | 100.000% | 64.717% | 35.283% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--|-----------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC DEFERRED INCOME TAX EXPENSES | E-DTE-1A |
| For Month Ended August 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

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

| Ref/Basis | Acct No | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|---|---------|--|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 14 | 410100 | Deferred Federal Income Tax Expense - Allocated | 0 | 407,574 | 407,574 | 0 | 261,830 | 261,830 | 0 | 145,744 | 145,744 |
| 99 | 410100 | Deferred Federal Income Tax Expense - Washington | (372,059) | 0 | (372,059) | (372,059) | 0 | (372,059) | 0 | 0 | 0 |
| 99 | 410100 | Deferred Federal Income Tax Expense - Idaho | (515,290) | 0 | (515,290) | 0 | 0 | 0 | (515,290) | 0 | (515,290) |
| | 410100 | Total | (887,349) | 407,574 | (479,775) | (372,059) | 261,830 | (110,229) | (515,290) | 145,744 | (369,546) |
| 14 | 411100 | Deferred Federal Income Tax Expense - Allocated | 0 | 162,795 | 162,795 | 0 | 104,581 | 104,581 | 0 | 58,214 | 58,214 |
| 99 | 411100 | Deferred Federal Income Tax Expense - Washington | (60,487) | 0 | (60,487) | (60,487) | 0 | (60,487) | 0 | 0 | 0 |
| 99 | 411100 | Deferred Federal Income Tax Expense - Idaho | (94,773) | 0 | (94,773) | 0 | 0 | 0 | (94,773) | 0 | (94,773) |
| | 411100 | Total | (155,260) | 162,795 | 7,535 | (60,487) | 104,581 | 44,094 | (94,773) | 58,214 | (36,559) |
| Total Deferred Federal Income Tax Expense | | | (1,042,609) | 570,369 | (472,240) | (432,546) | 366,411 | (66,135) | (610,063) | 203,958 | (406,105) |

| | | | | | |
|-------|----|----------------------------|----------|---------|---------|
| E-ALL | 14 | Net Allocated Schedule M's | 100.000% | 64.241% | 35.759% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | | |
|-----------------------------------|--|------------|
| RESULTS OF OPERATIONS | | Report ID: |
| ELECTRIC TAXES OTHER THAN FIT | | E-OTX-1A |
| For Month Ended August 31, 2012 | | |
| Average of Monthly Averages Basis | | |

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|---------------------------------|---------|---|--------------------|-----------|-----------|------------------------|-----------|-----------|-------------------|-----------|-----------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| PRODUCTION & TRANSMISSION | | | | | | | | | | | |
| 1 | 408130 | State Excise Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 408140 | State Kwh Generation Tax | 0 | 90,027 | 90,027 | 0 | 58,734 | 58,734 | 0 | 31,293 | 31,293 |
| 1 | 408150 | R&P Property Tax--Production | 0 | 1,015,805 | 1,015,805 | 0 | 662,711 | 662,711 | 0 | 353,094 | 353,094 |
| 1 | 408180 | R&P Property Tax--Transmission | 0 | 347,993 | 347,993 | 0 | 227,031 | 227,031 | 0 | 120,962 | 120,962 |
| 1 | 409100 | State Income Tax--Montana & Oregon | 0 | 35,869 | 35,869 | 0 | 23,401 | 23,401 | 0 | 12,468 | 12,468 |
| TOTAL PRODUCTION & TRANSMISSION | | | 0 | 1,489,694 | 1,489,694 | 0 | 971,877 | 971,877 | 0 | 517,817 | 517,817 |
| DISTRIBUTION | | | | | | | | | | | |
| 99 | 408110 | State Excise Tax | 1,527,588 | 0 | 1,527,588 | 1,527,588 | 0 | 1,527,588 | 0 | 0 | 0 |
| 99 | 408120 | Municipal Occupation & License Tax | 1,687,383 | 0 | 1,687,383 | 1,419,012 | 0 | 1,419,012 | 268,371 | 0 | 268,371 |
| 99 | 408160 | Miscellaneous State or Local Tax--WA & ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 408170 | R&P Property Tax--Distribution | 560,213 | 0 | 560,213 | 353,875 | 0 | 353,875 | 206,338 | 0 | 206,338 |
| 99 | 409100 | State Income Tax--Idaho | 53,357 | 0 | 53,357 | 0 | 0 | 0 | 53,357 | 0 | 53,357 |
| TOTAL DISTRIBUTION | | | 3,828,541 | 0 | 3,828,541 | 3,300,475 | 0 | 3,300,475 | 528,066 | 0 | 528,066 |
| TOTAL TAXES OTHER THAN FIT | | | 3,828,541 | 1,489,694 | 5,318,235 | 3,300,475 | 971,877 | 4,272,352 | 528,066 | 517,817 | 1,045,883 |

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

| Ref/Basis | Account | Description | *****SYSTEM***** | | | *****WASHINGTON***** | | | *****IDAHO***** | | |
|-----------|---------|--|------------------|----------------------|----------------------|----------------------|--------------------|--------------------|-----------------|--------------------|--------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | PLANT IN SERVICE | | | | | | | | | |
| | | INTANGIBLE PLANT: | | | | | | | | | |
| 1 | 182324 | CDA Lake CDR Fund - Allocated | 0 | 9,425,000 | 9,425,000 | 0 | 6,148,870 | 6,148,870 | 0 | 3,276,130 | 3,276,130 |
| 1 | 182325 | CDA Lake IPA Fund | 0 | 2,000,000 | 2,000,000 | 0 | 1,304,800 | 1,304,800 | 0 | 695,200 | 695,200 |
| 1 | 182381 | CDA Settlement | 0 | 38,603,842 | 38,603,842 | 0 | 25,185,147 | 25,185,147 | 0 | 13,418,695 | 13,418,695 |
| 1 | 302000 | Franchises & Consents | 602,704 | 44,049,218 | 44,651,922 | 602,704 | 28,737,710 | 29,340,414 | 0 | 15,311,508 | 15,311,508 |
| 1 | 303000 | Misc Intangible Plant- (C-IPL) | 153,179 | 2,041,168 | 2,194,347 | 153,179 | 1,331,658 | 1,484,837 | 0 | 709,510 | 709,510 |
| 1 | 303100 | Misc Intangible Plant-Mainframe Software (C-IPL) | 1,841,204 | 29,643,140 | 31,484,344 | 1,817,680 | 19,869,500 | 21,687,180 | 23,524 | 9,773,640 | 9,797,164 |
| 1 | 303110 | Misc Intangible Plant-PC Software (C-IPL) | 0 | 2,071,441 | 2,071,441 | 0 | 1,388,466 | 1,388,466 | 0 | 682,975 | 682,975 |
| | | TOTAL INTANGIBLE PLANT | 2,597,087 | 127,833,809 | 130,430,896 | 2,573,563 | 83,966,151 | 86,539,714 | 23,524 | 43,867,658 | 43,891,182 |
| | | STEAM PRODUCTION PLANT: | | | | | | | | | |
| 1 | 310XXX | Land & Land Rights | 0 | 2,230,395 | 2,230,395 | 0 | 1,455,110 | 1,455,110 | 0 | 775,285 | 775,285 |
| 1 | 311XXX | Structures & Improvements | 0 | 125,960,924 | 125,960,924 | 0 | 82,176,907 | 82,176,907 | 0 | 43,784,017 | 43,784,017 |
| 1 | 312000 | Boiler Plant | 0 | 170,262,963 | 170,262,963 | 0 | 111,079,557 | 111,079,557 | 0 | 59,183,406 | 59,183,406 |
| 1 | 313000 | Generators | 0 | 6,770 | 6,770 | 0 | 4,417 | 4,417 | 0 | 2,353 | 2,353 |
| 1 | 314000 | Turbogenerator Units | 0 | 51,838,772 | 51,838,772 | 0 | 33,819,615 | 33,819,615 | 0 | 18,019,157 | 18,019,157 |
| 1 | 315000 | Accessory Electric Equipment | 0 | 27,398,942 | 27,398,942 | 0 | 17,875,070 | 17,875,070 | 0 | 9,523,872 | 9,523,872 |
| 1 | 316000 | Miscellaneous Power Plant Equipment | 0 | 15,814,710 | 15,814,710 | 0 | 10,317,517 | 10,317,517 | 0 | 5,497,193 | 5,497,193 |
| | | TOTAL STEAM PRODUCTION PLANT | 0 | 393,513,476 | 393,513,476 | 0 | 256,728,193 | 256,728,193 | 0 | 136,785,283 | 136,785,283 |
| | | HYDRAULIC PRODUCTION PLANT: | | | | | | | | | |
| 1 | 330XXX | Land & Land Rights | 0 | 57,090,981 | 57,090,981 | 0 | 37,246,156 | 37,246,156 | 0 | 19,844,825 | 19,844,825 |
| 1 | 331XXX | Structures & Improvements | 0 | 43,860,172 | 43,860,172 | 0 | 28,614,376 | 28,614,376 | 0 | 15,245,796 | 15,245,796 |
| 1 | 332XXX | Reservoirs, Dams, & Waterways | 0 | 123,782,801 | 123,782,801 | 0 | 80,755,899 | 80,755,899 | 0 | 43,026,902 | 43,026,902 |
| 1 | 333000 | Waterwheels, Turbines, & Generators | 0 | 162,997,932 | 162,997,932 | 0 | 106,339,851 | 106,339,851 | 0 | 56,658,081 | 56,658,081 |
| 1 | 334000 | Accessory Electric Equipment | 0 | 33,992,019 | 33,992,019 | 0 | 22,176,393 | 22,176,393 | 0 | 11,815,626 | 11,815,626 |
| 1 | 335XXX | Miscellaneous Power Plant Equipment | 0 | 8,111,389 | 8,111,389 | 0 | 5,291,870 | 5,291,870 | 0 | 2,819,519 | 2,819,519 |
| 1 | 336000 | Roads, Railroads, & Bridges | 0 | 2,020,756 | 2,020,756 | 0 | 1,318,341 | 1,318,341 | 0 | 702,415 | 702,415 |
| | | TOTAL HYDRAULIC PRODUCTION PLANT | 0 | 431,856,050 | 431,856,050 | 0 | 281,742,886 | 281,742,886 | 0 | 150,113,164 | 150,113,164 |
| | | OTHER PRODUCTION PLANT: | | | | | | | | | |
| 1 | 340200 | Land & Land Rights | 0 | 905,167 | 905,167 | 0 | 590,531 | 590,531 | 0 | 314,636 | 314,636 |
| 1 | 341000 | Structures & Improvements | 0 | 16,500,271 | 16,500,271 | 0 | 10,764,777 | 10,764,777 | 0 | 5,735,494 | 5,735,494 |
| 1 | 342000 | Fuel Holders, Producers, & Accessories | 0 | 21,207,451 | 21,207,451 | 0 | 13,835,741 | 13,835,741 | 0 | 7,371,710 | 7,371,710 |
| 1 | 343000 | Prime Movers | 0 | 21,876,781 | 21,876,781 | 0 | 14,272,412 | 14,272,412 | 0 | 7,604,369 | 7,604,369 |
| 1 | 344000 | Generators | 0 | 205,227,597 | 205,227,597 | 0 | 133,890,484 | 133,890,484 | 0 | 71,337,113 | 71,337,113 |
| 1 | 344010 | Generators - Solar | 0 | 149,250 | 149,250 | 0 | 97,371 | 97,371 | 0 | 51,879 | 51,879 |
| 1 | 345000 | Accessory Electric Equipment | 0 | 17,084,656 | 17,084,656 | 0 | 11,146,030 | 11,146,030 | 0 | 5,938,626 | 5,938,626 |
| 1 | 345010 | Accessory Electric Equipment - Solar | 0 | 33,048 | 33,048 | 0 | 21,561 | 21,561 | 0 | 11,487 | 11,487 |
| 1 | 346000 | Miscellaneous Power Plant Equipment | 0 | 1,661,350 | 1,661,350 | 0 | 1,083,865 | 1,083,865 | 0 | 577,485 | 577,485 |
| | | TOTAL OTHER PRODUCTION PLANT | 0 | 284,645,571 | 284,645,571 | 0 | 185,702,772 | 185,702,772 | 0 | 98,942,799 | 98,942,799 |
| | | TOTAL PRODUCTION PLANT | 0 | 1,110,015,097 | 1,110,015,097 | 0 | 724,173,851 | 724,173,851 | 0 | 385,841,246 | 385,841,246 |

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

AVISTA UTILITIES

| Ref/Basis | Account | Description | *****SYSTEM***** | | | *****WASHINGTON***** | | | *****IDAHO***** | | |
|---|---------|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|--------------------|----------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| TRANSMISSION PLANT: | | | | | | | | | | | |
| 1 | 350XXX | Land & Land Rights | 0 | 19,328,723 | 19,328,723 | 0 | 12,610,059 | 12,610,059 | 0 | 6,718,664 | 6,718,664 |
| 1 | 352XXX | Structures & Improvements | 0 | 16,749,145 | 16,749,145 | 0 | 10,927,142 | 10,927,142 | 0 | 5,822,003 | 5,822,003 |
| 1 | 353000 | Station Equipment | 0 | 205,937,428 | 205,937,428 | 0 | 134,353,578 | 134,353,578 | 0 | 71,583,850 | 71,583,850 |
| 1 | 354000 | Towers & Fixtures | 0 | 17,122,404 | 17,122,404 | 0 | 11,170,656 | 11,170,656 | 0 | 5,951,748 | 5,951,748 |
| 1 | 355000 | Poles & Fixtures | 0 | 146,125,501 | 146,125,501 | 0 | 95,332,277 | 95,332,277 | 0 | 50,793,224 | 50,793,224 |
| 1 | 356000 | Overhead Conductors & Devices | 0 | 112,941,145 | 112,941,145 | 0 | 73,682,803 | 73,682,803 | 0 | 39,258,342 | 39,258,342 |
| 1 | 357000 | Underground Conduit | 0 | 2,605,487 | 2,605,487 | 0 | 1,699,820 | 1,699,820 | 0 | 905,667 | 905,667 |
| 1 | 358000 | Underground Conductors & Devices | 0 | 2,330,072 | 2,330,072 | 0 | 1,520,139 | 1,520,139 | 0 | 809,933 | 809,933 |
| 1 | 359000 | Roads & Trails | 0 | 1,872,246 | 1,872,246 | 0 | 1,221,453 | 1,221,453 | 0 | 650,793 | 650,793 |
| | | TOTAL TRANSMISSION PLANT | 0 | 525,012,151 | 525,012,151 | 0 | 342,517,927 | 342,517,927 | 0 | 182,494,224 | 182,494,224 |
| DISTRIBUTION PLANT: | | | | | | | | | | | |
| 99 | 360200 | Land & Land Rights | 4,584,631 | 0 | 4,584,631 | 3,340,938 | 0 | 3,340,938 | 1,243,693 | 0 | 1,243,693 |
| 99 | 360400 | Land Easements | 1,862,744 | 0 | 1,862,744 | 160,933 | 0 | 160,933 | 1,701,811 | 0 | 1,701,811 |
| 99 | 361000 | Structures & Improvements | 17,675,451 | 0 | 17,675,451 | 12,473,543 | 0 | 12,473,543 | 5,201,908 | 0 | 5,201,908 |
| 99 | 362000 | Station Equipment | 106,612,550 | 0 | 106,612,550 | 69,475,894 | 0 | 69,475,894 | 37,136,656 | 0 | 37,136,656 |
| 99 | 364000 | Poles, Towers, & Fixtures | 253,110,231 | 0 | 253,110,231 | 155,144,090 | 0 | 155,144,090 | 97,966,141 | 0 | 97,966,141 |
| 99 | 365000 | Overhead Conductors & Devices | 169,944,230 | 0 | 169,944,230 | 105,110,656 | 0 | 105,110,656 | 64,833,574 | 0 | 64,833,574 |
| 99 | 366000 | Underground Conduit | 84,158,692 | 0 | 84,158,692 | 52,768,007 | 0 | 52,768,007 | 31,390,685 | 0 | 31,390,685 |
| 99 | 367000 | Underground Conductors & Devices | 139,585,846 | 0 | 139,585,846 | 89,920,883 | 0 | 89,920,883 | 49,664,963 | 0 | 49,664,963 |
| 99 | 368000 | Line Transformers | 196,886,884 | 0 | 196,886,884 | 131,007,762 | 0 | 131,007,762 | 65,879,122 | 0 | 65,879,122 |
| 99 | 369XXX | Services | 125,801,769 | 0 | 125,801,769 | 78,789,211 | 0 | 78,789,211 | 47,012,558 | 0 | 47,012,558 |
| 99 | 370000 | Meters | 47,980,358 | 0 | 47,980,358 | 26,958,218 | 0 | 26,958,218 | 21,022,140 | 0 | 21,022,140 |
| 99 | 373XXX | Street Light & Signal Systems | 35,478,441 | 0 | 35,478,441 | 21,301,321 | 0 | 21,301,321 | 14,177,120 | 0 | 14,177,120 |
| | | TOTAL DISTRIBUTION PLANT | 1,183,681,827 | 0 | 1,183,681,827 | 746,451,456 | 0 | 746,451,456 | 437,230,371 | 0 | 437,230,371 |
| GENERAL PLANT: (From Report C-GPL) | | | | | | | | | | | |
| 4 | 389XXX | Land & Land Rights | 1,076,471 | 3,095,087 | 4,171,558 | 370,266 | 2,074,606 | 2,444,872 | 706,205 | 1,020,481 | 1,726,686 |
| 4 | 390XXX | Structures & Improvements | 11,502,816 | 49,246,644 | 60,749,460 | 5,737,587 | 33,009,533 | 38,747,120 | 5,765,229 | 16,237,111 | 22,002,340 |
| 4 | 391XXX | Office Furniture & Equipment | 2,625,379 | 36,825,176 | 39,450,555 | 2,610,730 | 24,683,547 | 27,294,277 | 14,649 | 12,141,629 | 12,156,278 |
| 4 | 392XXX | Transportation Equipment | 12,602,180 | 7,986,168 | 20,588,348 | 9,130,633 | 5,353,049 | 14,483,682 | 3,471,547 | 2,633,119 | 6,104,666 |
| 4 | 393000 | Stores Equipment | 286,235 | 1,702,610 | 1,988,845 | 123,355 | 1,141,242 | 1,264,597 | 162,880 | 561,368 | 724,248 |
| 4 | 394000 | Tools, Shop & Garage Equipment | 1,557,875 | 6,557,575 | 8,115,450 | 1,179,903 | 4,395,477 | 5,575,380 | 377,972 | 2,162,098 | 2,540,070 |
| 4 | 395000 | Laboratory Equipment | 283,910 | 1,174,543 | 1,458,453 | 185,439 | 787,284 | 972,723 | 98,471 | 387,259 | 485,730 |
| 4 | 396XXX | Power Operated Equipment | 27,848,386 | 10,299,831 | 38,148,217 | 17,035,740 | 6,903,874 | 23,939,614 | 10,812,646 | 3,395,957 | 14,208,603 |
| 4 | 397XXX | Communications Equipment | 13,798,729 | 50,157,406 | 63,956,135 | 7,922,738 | 33,620,008 | 41,542,746 | 5,875,991 | 16,537,398 | 22,413,389 |
| 4 | 398000 | Miscellaneous Equipment | 2,371 | 305,812 | 308,183 | 31 | 204,983 | 205,014 | 2,340 | 100,829 | 103,169 |
| | | TOTAL GENERAL PLANT | 71,584,352 | 167,350,852 | 238,935,204 | 44,296,422 | 112,173,603 | 156,470,025 | 27,287,930 | 55,177,249 | 82,465,179 |
| | | TOTAL PLANT IN SERVICE | 1,257,863,266 | 1,930,211,909 | 3,188,075,175 | 793,321,441 | 1,262,831,532 | 2,056,152,973 | 464,541,825 | 667,380,377 | 1,131,922,202 |

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Month Ended August 31, 2012
Average of Monthly Averages Basis

Report ID:
E-PLT-1A

AVISTA UTILITIES

| Ref/Basis | Account | Description | *****SYSTEM***** | | | *****WASHINGTON***** | | | *****IDAHO***** | | |
|---------------------------------|---------|---|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| E-ADEP | | Steam Production Plant | 0 | (276,509,856) | (276,509,856) | 0 | (180,395,030) | (180,395,030) | 0 | (96,114,826) | (96,114,826) |
| E-ADEP | | Hydro Production Plant | 0 | (112,509,919) | (112,509,919) | 0 | (73,401,471) | (73,401,471) | 0 | (39,108,448) | (39,108,448) |
| E-ADEP | | Other Production Plant | 0 | (76,403,709) | (76,403,709) | 0 | (49,845,780) | (49,845,780) | 0 | (26,557,929) | (26,557,929) |
| E-ADEP | | Transmission Plant | 0 | (180,015,946) | (180,015,946) | 0 | (117,442,403) | (117,442,403) | 0 | (62,573,543) | (62,573,543) |
| E-ADEP | | Distribution Plant | (361,826,278) | 0 | (361,826,278) | (223,334,540) | 0 | (223,334,540) | (138,491,738) | 0 | (138,491,738) |
| E-ADEP | | General Plant | (20,665,976) | (60,507,708) | (81,173,684) | (11,775,352) | (40,557,712) | (52,333,064) | (8,890,624) | (19,949,996) | (28,840,620) |
| | | TOTAL ACCUMULATED DEPRECIATION | (382,492,254) | (705,947,138) | (1,088,439,392) | (235,109,892) | (461,642,396) | (696,752,288) | (147,382,362) | (244,304,742) | (391,687,104) |
| ACCUMULATED AMORTIZATION | | | | | | | | | | | |
| E-AAAMT | | Production/Transmission-Franchises/Misc Intangibles | 0 | (6,697,178) | (6,697,178) | 0 | (4,369,239) | (4,369,239) | 0 | (2,327,939) | (2,327,939) |
| E-AAAMT | | Distribution-Franchises/Misc Intangibles | (84,996) | 0 | (84,996) | (84,996) | 0 | (84,996) | 0 | 0 | 0 |
| E-AAAMT | | General Plant - 303000 | 0 | (34,985) | (34,985) | 0 | (22,824) | (22,824) | 0 | (12,161) | (12,161) |
| E-AAAMT | | Miscellaneous IT Intangible Plant -3031XX | (320,859) | (15,841,379) | (16,162,238) | (318,893) | (10,618,318) | (10,937,211) | (1,966) | (5,223,061) | (5,225,027) |
| E-AAAMT | | General Plant - 390200, 396200 | (120,801) | (147,661) | (268,462) | (117,232) | (98,975) | (216,207) | (3,569) | (48,686) | (52,255) |
| | | TOTAL ACCUMULATED AMORTIZATION | (526,656) | (22,721,203) | (23,247,859) | (521,121) | (15,109,356) | (15,630,477) | (5,535) | (7,611,847) | (7,617,382) |
| | | TOTAL ACCUMULATED DEPR/AMORT | (383,018,910) | (728,668,341) | (1,111,687,251) | (235,631,013) | (476,751,752) | (712,382,765) | (147,387,897) | (251,916,589) | (399,304,486) |
| | | NET ELECTRIC UTILITY PLANT before DFIT | 874,844,356 | 1,201,543,568 | 2,076,387,924 | 557,690,428 | 786,079,780 | 1,343,770,208 | 317,153,928 | 415,463,788 | 732,617,716 |
| ACCUMULATED DFIT | | | | | | | | | | | |
| 12 | | ADFIT - FAS 109 Electric Plant (182310, 283170) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | | ADFIT - Colstrip PCB (283200) | 0 | (386,858) | (386,858) | 0 | (252,386) | (252,386) | 0 | (134,472) | (134,472) |
| 12 | | ADFIT - Electric Plant In Service (282900) | 0 | (277,447,807) | (277,447,807) | 0 | (179,555,897) | (179,555,897) | 0 | (97,891,910) | (97,891,910) |
| 4 | | ADFIT - Common Plant (282900 from C-DTX) | 0 | (26,302,226) | (26,302,226) | 0 | (17,630,119) | (17,630,119) | 0 | (8,672,107) | (8,672,107) |
| 1 | | ADFIT - Lake CDA CDR Fund - Allocated (283324) | 0 | (3,298,751) | (3,298,751) | 0 | (2,152,105) | (2,152,105) | 0 | (1,146,646) | (1,146,646) |
| 1 | | ADFIT - CDA IPA Fund Deposit (283325) | 0 | (700,000) | (700,000) | 0 | (456,680) | (456,680) | 0 | (243,320) | (243,320) |
| 1 | | ADFIT - CDA Lake Settlement - Allocated (283382) | 0 | (13,511,345) | (13,511,345) | 0 | (8,814,801) | (8,814,801) | 0 | (4,696,544) | (4,696,544) |
| 12 | | ADFIT - Electric portion of Bond Redemptions (283850) | 0 | (4,766,057) | (4,766,057) | 0 | (3,084,449) | (3,084,449) | 0 | (1,681,608) | (1,681,608) |
| | | TOTAL ACCUMULATED DFIT | 0 | (326,413,044) | (326,413,044) | 0 | (211,946,437) | (211,946,437) | 0 | (114,466,607) | (114,466,607) |
| | | NET ELECTRIC UTILITY PLANT | 874,844,356 | 875,130,524 | 1,749,974,880 | 557,690,428 | 574,133,343 | 1,131,823,771 | 317,153,928 | 300,997,181 | 618,151,109 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|----------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.240% | 34.760% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 67.029% | 32.971% |
| E-ALL | 12 | Net Electric Plant (before DFIT) | 100.000% | 64.717% | 35.283% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Month Ended August 31, 2012
Average of Monthly Averages Basis

Report ID:
E-APL-IA

AVISTA UTILITIES

| ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | | |
|--------------------|--|-------------|------------------------|---------------|-------------|-------------------|---------------|-------------|-------------|-------------|
| Ref/Basis | Description (Accounts) | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| E-PLT | NET ELECTRIC PLANT IN SERVICE | 874,844,356 | 875,130,524 | 1,749,974,880 | 557,690,428 | 574,133,343 | 1,131,823,771 | 317,153,928 | 300,997,181 | 618,151,109 |
| | OTHER ADJUSTMENTS | | | | | | | | | |
| 4 | Gain on Sale of General Office Bldg (253850) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | ADFIT - Gain on Sale of General Office Bldg (190850) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Colstrip 3 AFUDC Reallocation | 0 | 0 | 0 | (1,084,867) | 0 | (1,084,867) | 1,084,867 | 0 | 1,084,867 |
| 99 | Colstrip Common AFUDC (186100) | 3,466,641 | 0 | 3,466,641 | 1,110,999 | 0 | 1,110,999 | 2,355,642 | 0 | 2,355,642 |
| 99 | Colstrip Disallowed AFUDC (111100) | (2,538,076) | 0 | (2,538,076) | (813,409) | 0 | (813,409) | (1,724,667) | 0 | (1,724,667) |
| 99 | Kettle Falls Disallowed Plant (101030) | (8,257,170) | 0 | (8,257,170) | (5,247,725) | 0 | (5,247,725) | (3,009,445) | 0 | (3,009,445) |
| 99 | Kettle Falls Disallowed Accumulated Depr (108030) | 6,831,033 | 0 | 6,831,033 | 4,386,689 | 0 | 4,386,689 | 2,444,344 | 0 | 2,444,344 |
| 99 | ADFIT - Kettle Falls Disallowed (190420) | 352,524 | 0 | 352,524 | 352,524 | 0 | 352,524 | 0 | 0 | 0 |
| 99 | Boulder Park Disallowed Plant (101050) | (2,600,000) | 0 | (2,600,000) | 0 | 0 | 0 | (2,600,000) | 0 | (2,600,000) |
| 99 | Boulder Park Disallowed Accumulated Depr (108050) | 1,076,588 | 0 | 1,076,588 | 0 | 0 | 0 | 1,076,588 | 0 | 1,076,588 |
| 99 | ADFIT - Boulder Park Disallowed (190040) | 533,194 | 0 | 533,194 | 0 | 0 | 0 | 533,194 | 0 | 533,194 |
| 99 | Investment in WNP3 Exchange Power (124900, 124930) | 17,251,907 | 0 | 17,251,907 | 17,251,907 | 0 | 17,251,907 | 0 | 0 | 0 |
| 99 | ADFIT - WNP3 Exchange Power (283120) | (3,100,461) | 0 | (3,100,461) | (3,100,461) | 0 | (3,100,461) | 0 | 0 | 0 |
| 99 | CDA Lake Settlement - WA (182382) | 1,261,313 | 0 | 1,261,313 | 1,261,313 | 0 | 1,261,313 | 0 | 0 | 0 |
| 99 | CDA Lake Settlement - ID (186382) | 251,671 | 0 | 251,671 | 0 | 0 | 0 | 251,671 | 0 | 251,671 |
| 99 | ADFIT - CDA Lake Settlement - Direct (283382) | (529,546) | 0 | (529,546) | (441,461) | 0 | (441,461) | (88,085) | 0 | (88,085) |
| 99 | CDA CDR Fund - Direct (182324) | 91,748 | 0 | 91,748 | 91,748 | 0 | 91,748 | 0 | 0 | 0 |
| 99 | ADFIT - CDA CDR Fund - Direct (283324) | (32,112) | 0 | (32,112) | (32,112) | 0 | (32,112) | 0 | 0 | 0 |
| 99 | Spokane River Relicensing (182322) | 651,888 | 0 | 651,888 | 604,790 | 0 | 604,790 | 47,098 | 0 | 47,098 |
| 99 | ADFIT - Spokane River Relicensing (283322) | (228,137) | 0 | (228,137) | (211,658) | 0 | (211,658) | (16,479) | 0 | (16,479) |
| 99 | Spokane River PM&Es (182323) | 603,378 | 0 | 603,378 | 384,037 | 0 | 384,037 | 219,341 | 0 | 219,341 |
| 99 | ADFIT - Spokane River PM&Es (283323) | (211,206) | 0 | (211,206) | (134,437) | 0 | (134,437) | (76,769) | 0 | (76,769) |
| 99 | Montana Riverbed Settlement (186360) | 4,448,039 | 0 | 4,448,039 | 2,960,217 | 0 | 2,960,217 | 1,487,822 | 0 | 1,487,822 |
| 99 | ADFIT - Montana Riverbed Settlement (283365) | (1,556,814) | 0 | (1,556,814) | (1,036,077) | 0 | (1,036,077) | (520,737) | 0 | (520,737) |
| 99 | Lancaster Generation (182312) | 4,476,667 | 0 | 4,476,667 | 4,476,667 | 0 | 4,476,667 | 0 | 0 | 0 |
| 99 | ADFIT - Lancaster Generation (283312) | (1,566,833) | 0 | (1,566,833) | (1,566,833) | 0 | (1,566,833) | 0 | 0 | 0 |
| 99 | Weatherization Loans - Sandpoint (124350) | 61,177 | 0 | 61,177 | 0 | 0 | 0 | 61,177 | 0 | 61,177 |
| 4 | Customer Advances (252000) | (899,883) | 0 | (899,883) | (229,996) | 0 | (229,996) | (669,887) | 0 | (669,887) |
| 99 | Customer Deposits (235199) | (2,653,489) | 0 | (2,653,489) | (2,653,489) | 0 | (2,653,489) | 0 | 0 | 0 |
| C-WKC | Working Capital | 18,188,000 | 7,863,772 | 26,051,772 | 18,188,000 | 0 | 18,188,000 | 0 | 7,863,772 | 7,863,772 |
| 99 | DSM Programs (186710) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL OTHER ADJUSTMENTS | 35,372,041 | 7,863,772 | 43,235,813 | 34,516,366 | 0 | 34,516,366 | 855,675 | 7,863,772 | 8,719,447 |
| | NET RATE BASE | 910,216,397 | 882,994,296 | 1,793,210,693 | 592,206,794 | 574,133,343 | 1,166,340,137 | 318,009,603 | 308,860,953 | 626,870,556 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|----------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.240% | 34.760% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 67.029% | 32.971% |
| E-ALL | 12 | Net Electric Plant (before DFIT) | 100.000% | 64.717% | 35.283% |
| E-ALL | 13 | Net Electric General Plant | 100.000% | 66.009% | 33.991% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--------------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC DEPRECIATION EXPENSE | E-DEPX-1A |
| For Month Ended August 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | |
|--------------------------------------|---------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|------------------|------------------|------------------------|------------------|------------------|-------------------|----------------|------------------|------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| Electric Production | | | | | | | | | | | | | | |
| 1 | Steam (ED-AN) | 893,717 | 893,717 | | | 893,717 | 893,717 | | 583,061 | 583,061 | | 310,656 | 310,656 | |
| 1 | Hydro (ED-AN) | 741,286 | 741,286 | | | 741,286 | 741,286 | | 483,615 | 483,615 | | 257,671 | 257,671 | |
| 1 | Other (ED-AN) | 709,657 | 709,657 | | | 709,657 | 709,657 | | 462,980 | 462,980 | | 246,677 | 246,677 | |
| Total Electric Production | | 2,344,660 | 2,344,660 | | | 2,344,660 | 2,344,660 | | 1,529,656 | 1,529,656 | | 815,004 | 815,004 | |
| Electric Transmission | | | | | | | | | | | | | | |
| 1 | ED-AN | 891,504 | 891,504 | | | 891,504 | 891,504 | | 581,617 | 581,617 | | 309,887 | 309,887 | |
| Total Electric Transmission | | 891,504 | 891,504 | | | 891,504 | 891,504 | | 581,617 | 581,617 | | 309,887 | 309,887 | |
| Electric Distribution | | | | | | | | | | | | | | |
| | ED-ID | 923,466 | 923,466 | | | 923,466 | 923,466 | | | | | 923,466 | 923,466 | |
| | ED-WA | 1,737,620 | 1,737,620 | | | 1,737,620 | 1,737,620 | | 1,737,620 | 1,737,620 | | | | |
| Total Electric Distribution | | 2,661,086 | 2,661,086 | | | 2,661,086 | 2,661,086 | | 1,737,620 | 1,737,620 | | 923,466 | 923,466 | |
| Gas Underground Storage | | | | | | | | | | | | | | |
| | GD-AN | 52,060 | | 52,060 | | | | | | | | | | |
| | GD-OR | 9,371 | | | 9,371 | | | | | | | | | |
| Total Gas Underground Storage | | 61,431 | | 52,060 | 9,371 | | | | | | | | | |
| Gas Distribution | | | | | | | | | | | | | | |
| | GD-AN | 0 | | 0 | | | | | | | | | | |
| | GD-ID | 306,752 | | 306,752 | | | | | | | | | | |
| | GD-WA | 579,265 | | 579,265 | | | | | | | | | | |
| | GD-OR | 316,647 | | | 316,647 | | | | | | | | | |
| Total Gas Distribution | | 1,202,664 | | 886,017 | 316,647 | | | | | | | | | |
| General Plant | | | | | | | | | | | | | | |
| 4 | ED-AN | 214,247 | 214,247 | | | 214,247 | 214,247 | | 143,608 | 143,608 | | 70,639 | 70,639 | |
| | ED-ID | 23,532 | 23,532 | | | 23,532 | 23,532 | | | | 23,532 | | 23,532 | |
| | ED-WA | 92,741 | 92,741 | | | 92,741 | 92,741 | 92,741 | | | | | | |
| 7,4 | CD-AA | 910,670 | 656,083 | 181,123 | 73,464 | 656,083 | 656,083 | | 439,766 | 439,766 | | 216,317 | 216,317 | |
| 9,4 | CD-AN | 24,142 | 18,990 | 5,152 | | 18,990 | 18,990 | | 12,729 | 12,729 | | 6,261 | 6,261 | |
| 9 | CD-ID | 35,082 | 27,596 | 7,486 | | 27,596 | 27,596 | | | | 27,596 | | 27,596 | |
| 9 | CD-WA | 12,353 | 9,717 | 2,636 | | 9,717 | 9,717 | 9,717 | | 9,717 | | | | |
| 8 | GD-AA | 14,103 | | 10,060 | 4,043 | | | | | | | | | |
| | GD-AN | 2,452 | | 2,452 | | | | | | | | | | |
| | GD-ID | 5,995 | | 5,995 | | | | | | | | | | |
| | GD-WA | 20,764 | | 20,764 | | | | | | | | | | |
| | GD-OR | 21,323 | | | 21,323 | | | | | | | | | |
| Total General Plant | | 1,377,404 | 1,042,906 | 235,668 | 98,830 | 153,586 | 889,320 | 1,042,906 | 102,458 | 596,103 | 698,561 | 51,128 | 293,217 | 344,345 |
| Total Depreciation Expense | | 8,538,749 | 6,940,156 | 1,173,745 | 424,848 | 2,814,672 | 4,125,484 | 6,940,156 | 1,840,078 | 2,707,376 | 4,547,454 | 974,594 | 1,418,108 | 2,392,702 |

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

| | |
|--------------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC AMORTIZATION EXPENSE | E-AMTX-1A |
| For Month Ended August 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | System | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | | |
|---|------------------------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|---------------|---------------|------------------------|----------------|---------------|-------------------|----------------|---------------|----------------|----------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | | |
| Production/Transmission | | | | | | | | | | | | | | | |
| 1 | Franchises (302000) | ED-AN | 76,533 | 76,533 | | 76,533 | 76,533 | | 49,930 | 49,930 | | 26,603 | 26,603 | | |
| 1 | Misc Intangible Plt (303000) | ED-AN | 9,168 | 9,168 | | 9,168 | 9,168 | | 5,981 | 5,981 | | 3,187 | 3,187 | | |
| Total Production/Transmission | | | 85,701 | 85,701 | | 85,701 | 85,701 | | 55,911 | 55,911 | | 29,790 | 29,790 | | |
| Distribution | | | | | | | | | | | | | | | |
| | Franchises (302000) | ED-WA | 2,013 | 2,013 | | 2,013 | 2,013 | | 2,013 | 2,013 | | | | | |
| | Misc Intangible Plt (303000) | ED-WA | 237 | 237 | | 237 | 237 | | 237 | 237 | | | | | |
| Total Distribution | | | 2,250 | 2,250 | | 2,250 | 2,250 | | 2,250 | 2,250 | | | | | |
| General Plant - 303000 | | | | | | | | | | | | | | | |
| 9,1 | | CD-AN | 811 | 638 | 173 | | 638 | 638 | | 416 | 416 | | 222 | 222 | |
| | | GD-ID | 338 | | 338 | | | | | | | | | | |
| | | GD-WA | 1,944 | | 1,944 | | | | | | | | | | |
| | | GD-OR | 648 | | 648 | | | | | | | | | | |
| Total General Plant - 303000 | | | 3,741 | 638 | 2,455 | | 638 | 638 | | 416 | 416 | | 222 | 222 | |
| Miscellaneous IT Intangible Plant - 3031XX | | | | | | | | | | | | | | | |
| 7,4 | | CD-AA | 681,702 | 491,126 | 135,583 | 54,993 | 491,126 | 491,126 | | 329,197 | 329,197 | | 161,929 | 161,929 | |
| 4 | | ED-AN | 19,136 | 19,136 | | | 19,136 | 19,136 | | 12,827 | 12,827 | | 6,309 | 6,309 | |
| | | ED-ID | 396 | 396 | | | 396 | 396 | | | | 396 | | 396 | |
| | | ED-WA | 30,501 | 30,501 | | | 30,501 | 30,501 | 30,501 | | 30,501 | | | | |
| 8 | | GD-AA | 33,443 | | 23,855 | 9,588 | | | | | | | | | |
| | | GD-AN | 197 | | 197 | | | | | | | | | | |
| | | GD-OR | 21 | | 21 | | | | | | | | | | |
| Total Miscellaneous IT Intangible Plt - 3031XX | | | 765,396 | 541,159 | 159,635 | 64,602 | 30,897 | 510,262 | 541,159 | 30,501 | 342,024 | 372,525 | 396 | 168,238 | 168,634 |
| Gas Underground Storage | | | | | | | | | | | | | | | |
| | | GD-AN | 19 | | 19 | | | | | | | | | | |
| Total Gas Underground Storage | | | 19 | | 19 | | | | | | | | | | |
| General Plant - 390200, 396200 | | | | | | | | | | | | | | | |
| 7,4 | | CD-AA | 2,351 | 1,693 | 468 | 190 | 1,693 | 1,693 | | 1,135 | 1,135 | | 558 | 558 | |
| 4 | | ED-AN | 802 | 802 | | | 802 | 802 | | 538 | 538 | | 264 | 264 | |
| | | GD-OR | 373 | | 373 | | | | | | | | | | |
| Total General Plant - 390200, 396200 | | | 3,526 | 2,495 | 468 | 563 | 2,495 | 2,495 | | 1,673 | 1,673 | | 822 | 822 | |
| Total Amortization Expense | | | 860,633 | 632,243 | 162,577 | 65,813 | 33,147 | 599,096 | 632,243 | 32,751 | 400,024 | 432,775 | 396 | 199,072 | 199,468 |

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

AVISTA UTILITIES

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|--|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ACCUMULATED DEPRECIATION | E-ADEP-1A |
| For Month Ended August 31, 2012 | |
| Average of Monthly Averages Basis | |

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|---------------------------------------|--------------------------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|-------------------------------|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| Electric Production | | | | | | | | | | | | | |
| 1 | Steam (ED-AN) | (276,509,856) | (276,509,856) | | | (276,509,856) | (276,509,856) | | (180,395,030) | (180,395,030) | | (96,114,826) | (96,114,826) |
| 1 | Hydro (ED-AN) | (112,509,919) | (112,509,919) | | | (112,509,919) | (112,509,919) | | (73,401,471) | (73,401,471) | | (39,108,448) | (39,108,448) |
| 1 | Other (ED-AN) | (76,403,709) | (76,403,709) | | | (76,403,709) | (76,403,709) | | (49,845,780) | (49,845,780) | | (26,557,929) | (26,557,929) |
| Total Electric Production | | (465,423,484) | (465,423,484) | | | (465,423,484) | (465,423,484) | | (303,642,281) | (303,642,281) | | (161,781,203) | (161,781,203) |
| Electric Transmission | | | | | | | | | | | | | |
| 1 | ED-AN | (180,015,946) | (180,015,946) | | | (180,015,946) | (180,015,946) | | (117,442,403) | (117,442,403) | | (62,573,543) | (62,573,543) |
| Total Electric Transmission | | (180,015,946) | (180,015,946) | | | (180,015,946) | (180,015,946) | | (117,442,403) | (117,442,403) | | (62,573,543) | (62,573,543) |
| Electric Distribution | | | | | | | | | | | | | |
| | ED-ID | (138,491,738) | (138,491,738) | | | (138,491,738) | (138,491,738) | | | | | (138,491,738) | (138,491,738) |
| | ED-WA | (223,334,540) | (223,334,540) | | | (223,334,540) | (223,334,540) | | (223,334,540) | (223,334,540) | | | |
| Total Electric Distribution | | (361,826,278) | (361,826,278) | | | (361,826,278) | (361,826,278) | | (223,334,540) | (223,334,540) | | (138,491,738) | (138,491,738) |
| Gas Underground Storage | | | | | | | | | | | | | |
| | GD-AN | (12,226,034) | | (12,226,034) | | | | | | | | | |
| | GD-OR | (366,553) | | | | (366,553) | | | | | | | |
| Total Gas Underground Storage | | (12,592,587) | | (12,226,034) | | (366,553) | | | | | | | |
| Gas Distribution | | | | | | | | | | | | | |
| | GD-AN | (1,419,766) | | (1,419,766) | | | | | | | | | |
| | GD-ID | (51,868,907) | | (51,868,907) | | | | | | | | | |
| | GD-WA | (102,337,605) | | (102,337,605) | | | | | | | | | |
| | GD-OR | (86,651,344) | | | | (86,651,344) | | | | | | | |
| Total Gas Distribution | | (242,277,622) | | (155,626,278) | | (86,651,344) | | | | | | | |
| General Plant | | | | | | | | | | | | | |
| 4 | ED-AN | (33,015,056) | (33,015,056) | | | | (33,015,056) | | (22,129,662) | (22,129,662) | | (10,885,394) | (10,885,394) |
| | ED-ID | (5,322,194) | (5,322,194) | | | (5,322,194) | (5,322,194) | | | | (5,322,194) | | (5,322,194) |
| | ED-WA | (10,170,927) | (10,170,927) | | | (10,170,927) | (10,170,927) | | (10,170,927) | (10,170,927) | | | |
| 7,4 | CD-AA | (26,435,884) | (19,045,468) | (5,257,833) | (2,132,583) | | (19,045,468) | | (12,765,987) | (12,765,987) | | (6,279,481) | (6,279,481) |
| 9,4 | CD-AN | (10,738,719) | (8,447,184) | (2,291,535) | | | (8,447,184) | | (5,662,063) | (5,662,063) | | (2,785,121) | (2,785,121) |
| 9 | CD-ID | (4,536,467) | (3,568,430) | (968,037) | | | (3,568,430) | | | | (3,568,430) | | (3,568,430) |
| 9 | CD-WA | (2,039,670) | (1,604,425) | (435,245) | | | (1,604,425) | | | | | | |
| 8 | GD-AA | (1,252,204) | | (893,210) | (358,994) | | | | (1,604,425) | (1,604,425) | | | |
| | GD-AN | (845,790) | | (845,790) | | | | | | | | | |
| | GD-ID | (936,088) | | (936,088) | | | | | | | | | |
| | GD-WA | (2,137,739) | | (2,137,739) | | | | | | | | | |
| | GD-OR | (3,490,985) | | | (3,490,985) | | | | | | | | |
| Total General Plant | | (100,921,723) | (81,173,684) | (13,765,477) | (5,982,562) | (20,665,976) | (60,507,708) | (81,173,684) | (11,775,352) | (40,557,712) | (52,333,064) | (8,890,624) | (19,949,996) |
| Total Accumulated Depreciation | | (1,363,057,640) | (1,088,439,392) | (181,617,789) | (93,000,459) | (382,492,254) | (705,947,138) | (1,088,439,392) | (235,109,892) | (461,642,396) | (696,752,288) | (147,382,362) | (244,304,742) |
| Allocation Ratios: | | | | | | | | | | | | | |
| Service - | | Electric | Gas-North | Gas-South | Jurisdiction - | | Washington | | Idaho | | | | |
| 7 | Elec/Gas North/Oregon 4-Factor | 72.044% | 19.889% | 8.067% | 1 | Production/Transmission Ratio | 65.240% | | 34.760% | | | | |
| 8 | Gas North/Oregon 4-Factor | 0.000% | 71.331% | 28.669% | 4 | Jurisdictional 4-Factor Ratio | 67.029% | | 32.971% | | | | |
| 9 | Elec/Gas North 4-Factor | 78.661% | 21.339% | 0.000% | | | | | | | | | |

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|-----------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ACCUMULATED AMORTIZATION | E-AAAMT-1A |
| For Month Ended August 31, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | System | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | | | | |
|---|------------------------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|--------------------|--------------------|------------------------|---------------------|---------------------|-------------------|--------------------|---------------------|---------------------|----------------|--------------------|--------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | | | | |
| Production/Transmission | | | | | | | | | | | | | | | | | |
| 1 | Franchises (302000) | ED-AN | (6,123,354) | (6,123,354) | | (6,123,354) | (6,123,354) | | (3,994,876) | (3,994,876) | | (2,128,478) | (2,128,478) | | | | |
| 1 | Misc Intangible Plt (303000) | ED-AN | (573,824) | (573,824) | | (573,824) | (573,824) | | (374,363) | (374,363) | | (199,461) | (199,461) | | | | |
| Total Production/Transmission | | | (6,697,178) | (6,697,178) | | (6,697,178) | (6,697,178) | | (4,369,239) | (4,369,239) | | (2,327,939) | (2,327,939) | | | | |
| Distribution | | | | | | | | | | | | | | | | | |
| | Franchises (302000) | ED-WA | (63,719) | (63,719) | | (63,719) | (63,719) | | (63,719) | (63,719) | | | | | | | |
| | Misc Intangible Plt (303000) | ED-WA | (21,277) | (21,277) | | (21,277) | (21,277) | | (21,277) | (21,277) | | | | | | | |
| Total Distribution | | | (84,996) | (84,996) | | (84,996) | (84,996) | | (84,996) | (84,996) | | | | | | | |
| General Plant - 303000 | | | | | | | | | | | | | | | | | |
| 9,1 | | CD-AN | (44,475) | (34,985) | (9,490) | | (34,985) | (34,985) | | (22,824) | (22,824) | (12,161) | (12,161) | | | | |
| | | GD-ID | (41,448) | | (41,448) | | | | | | | | | | | | |
| | | GD-WA | (91,632) | | (91,632) | | | | | | | | | | | | |
| | | GD-OR | (45,774) | | | (45,774) | | | | | | | | | | | |
| Total General Plant - 303000 | | | (223,329) | (34,985) | (142,570) | (45,774) | | (34,985) | (34,985) | | (22,824) | (22,824) | (12,161) | (12,161) | | | |
| Miscellaneous IT Intangible Plant - 3031XX | | | | | | | | | | | | | | | | | |
| 7,4 | | CD-AA | (20,821,431) | (15,000,592) | (4,141,174) | (1,679,665) | | (15,000,592) | (15,000,592) | | (10,054,747) | (10,054,747) | (4,945,845) | (4,945,845) | | | |
| 4 | | ED-AN | (840,787) | (840,787) | | | | (840,787) | (840,787) | | (563,571) | (563,571) | (277,216) | (277,216) | | | |
| | | ED-ID | (1,966) | (1,966) | | | | (1,966) | (1,966) | | | | (1,966) | (1,966) | | | |
| | | ED-WA | (318,893) | (318,893) | | | | (318,893) | (318,893) | | (318,893) | (318,893) | | | | | |
| 8 | | GD-AA | (622,477) | | (444,019) | (178,458) | | | | | | | | | | | |
| | | GD-AN | (14,356) | | (14,356) | | | | | | | | | | | | |
| | | GD-OR | (47,079) | | | (47,079) | | | | | | | | | | | |
| Total Miscellaneous IT Intangible Plant - 3031XX | | | (22,666,989) | (16,162,238) | (4,599,549) | (1,905,202) | | (320,859) | (15,841,379) | (16,162,238) | | (318,893) | (10,618,318) | (10,937,211) | (1,966) | (5,223,061) | (5,225,027) |
| Gas Underground Storage | | | | | | | | | | | | | | | | | |
| | | GD-AN | (239,319) | | (239,319) | | | | | | | | | | | | |
| Total Gas Underground Storage | | | (239,319) | | (239,319) | | | | | | | | | | | | |
| General Plant - 390200, 396200 | | | | | | | | | | | | | | | | | |
| 7,4 | | CD-AA | (148,137) | (106,724) | (29,463) | (11,950) | | (106,724) | (106,724) | | (71,536) | (71,536) | (35,188) | (35,188) | | | |
| 9 | | CD-ID | (4,537) | (3,569) | (968) | | | (3,569) | (3,569) | | | | (3,569) | (3,569) | | | |
| 9 | | CD-WA | (8,332) | (6,554) | (1,778) | | | (6,554) | (6,554) | | (6,554) | (6,554) | | | | | |
| 4 | | ED-AN | (40,937) | (40,937) | | | | (40,937) | (40,937) | | (27,439) | (27,439) | (13,498) | (13,498) | | | |
| | | ED-WA | (110,678) | (110,678) | | | | (110,678) | (110,678) | | (110,678) | (110,678) | | | | | |
| | | GD-WA | (1,863) | | (1,863) | | | | | | | | | | | | |
| | | GD-OR | (47,567) | | | (47,567) | | | | | | | | | | | |
| Total General Plant - 390200, 396200 | | | (362,051) | (268,462) | (34,072) | (59,517) | | (120,801) | (147,661) | (268,462) | | (117,232) | (98,975) | (216,207) | (3,569) | (48,686) | (52,255) |
| Total Accumulated Amortization | | | (30,273,862) | (23,247,859) | (5,015,510) | (2,010,493) | | (526,656) | (22,721,203) | (23,247,859) | | (521,121) | (15,109,356) | (15,630,477) | (5,535) | (7,611,847) | (7,617,382) |

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

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

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description | ***** ELECTRIC ***** | | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS ***** | | | |
|-----------|---------|------------------------------|----------------------|------------------|------------------|-------------------|-----------------------|------------------|------------------|-------------------|------------------------|------------------|------------------|------------------|
| | | | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Oregon | Allocated | Total |
| | 389XXX | Land & Land Rights | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 385,053 | 0 | 362,279 | 22,774 | 385,053 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 477,164 | 0 | 0 | 0 | 0 | 477,164 | 0 | 0 | 477,164 | 0 | 0 | |
| 99 | | GD-OR / AS | 472,075 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 472,075 | 0 | 472,075 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 3,939,109 | 0 | 0 | 2,837,892 | 2,837,892 | 0 | 0 | 783,449 | 783,449 | 0 | 317,768 | |
| 9 | | CD-WA / ID / AN | 1,205,949 | 370,266 | 343,925 | 234,421 | 948,612 | 100,445 | 93,299 | 63,593 | 257,337 | 0 | 0 | |
| | | TOTAL ACCOUNT | 6,479,350 | 370,266 | 706,204 | 3,095,087 | 4,171,557 | 577,609 | 93,299 | 847,042 | 1,517,950 | 472,075 | 317,768 | 789,843 |
| | 390XXX | Structures & Improvements | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 5,748,207 | 480,611 | 1,973,731 | 3,293,865 | 5,748,207 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 1,881,304 | 0 | 0 | 0 | 0 | 1,881,304 | 0 | 0 | 1,881,304 | 0 | 0 | |
| 99 | | GD-OR / AS | 3,343,132 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,343,132 | 0 | 3,343,132 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 57,839,562 | 0 | 0 | 41,669,934 | 41,669,934 | 0 | 0 | 11,503,711 | 11,503,711 | 0 | 4,665,917 | |
| 9 | | CD-WA / ID / AN | 16,947,810 | 5,256,976 | 3,791,497 | 4,282,844 | 13,331,317 | 1,426,102 | 1,028,550 | 1,161,841 | 3,616,493 | 0 | 0 | |
| | | TOTAL ACCOUNT | 85,760,015 | 5,737,587 | 5,765,228 | 49,246,643 | 60,749,458 | 3,307,406 | 1,028,550 | 12,665,552 | 17,001,508 | 3,343,132 | 4,665,917 | 8,009,049 |
| | 391XXX | Office Furniture & Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 4,925,992 | 2,610,730 | 14,649 | 2,300,613 | 4,925,992 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 6,650 | 0 | 0 | 0 | 0 | 0 | 0 | 6,650 | 6,650 | 0 | 0 | |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | | GD-AA | 445,461 | 0 | 0 | 0 | 0 | 0 | 0 | 317,752 | 317,752 | 0 | 127,709 | |
| 7 | | CD-AA | 47,851,089 | 0 | 0 | 34,473,839 | 34,473,839 | 0 | 0 | 9,517,103 | 9,517,103 | 0 | 3,860,147 | |
| 9 | | CD-WA / ID / AN | 64,484 | 0 | 0 | 50,724 | 50,724 | 0 | 0 | 13,760 | 13,760 | 0 | 0 | |
| | | TOTAL ACCOUNT | 53,293,676 | 2,610,730 | 14,649 | 36,825,176 | 39,450,555 | 0 | 0 | 9,855,265 | 9,855,265 | 0 | 3,987,856 | 3,987,856 |
| | 392XXX | Transportation Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 17,212,672 | 7,927,703 | 2,884,533 | 6,400,436 | 17,212,672 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 6,913,964 | 0 | 0 | 0 | 0 | 4,288,343 | 1,609,185 | 1,016,436 | 6,913,964 | 0 | 0 | |
| 99 | | GD-OR / AS | 2,379,217 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,379,217 | 0 | 2,379,217 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 529,797 | 0 | 0 | 381,687 | 381,687 | 0 | 0 | 105,371 | 105,371 | 0 | 42,739 | |
| 9 | | CD-WA / ID / AN | 3,806,192 | 1,202,930 | 587,014 | 1,204,045 | 2,993,989 | 326,328 | 159,244 | 326,631 | 812,203 | 0 | 0 | |
| | | TOTAL ACCOUNT | 30,841,842 | 9,130,633 | 3,471,547 | 7,986,168 | 20,588,348 | 4,614,671 | 1,768,429 | 1,448,438 | 7,831,538 | 2,379,217 | 42,739 | 2,421,956 |

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

AVISTA UTILITIES

Electric Copy

| ***** ELECTRIC ***** GAS NORTH ***** OREGON GAS ***** | | | | | | | | | | | | |
|---|---------|---------------------------------|------------|-------------|----------------|------------|------------|-------------|----------------|-----------|-----------|---------|
| Ref/Basis | Account | Description | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Total |
| | 393000 | Stores Equipment | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 395,329 | 10,739 | 14,745 | 369,845 | 395,329 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 84,271 | 0 | 0 | 0 | 0 | 84,271 | 0 | 0 | 84,271 | 0 |
| 99 | | GD-OR / AS | 57,227 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 57,227 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | | CD-WA / ID / AN | 2,025,801 | 112,615 | 148,135 | 1,332,765 | 1,593,515 | 30,550 | 40,186 | 361,550 | 432,286 | 0 |
| | | TOTAL ACCOUNT | 2,562,628 | 123,354 | 162,880 | 1,702,610 | 1,988,844 | 114,821 | 40,186 | 361,550 | 516,557 | 57,227 |
| | 394000 | Tools, Shop, & Garage Equipment | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 3,294,568 | 1,151,597 | 370,781 | 1,772,190 | 3,294,568 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 2,129,533 | 0 | 0 | 0 | 0 | 1,254,935 | 444,947 | 429,651 | 2,129,533 | 0 |
| 99 | | GD-OR / AS | 920,755 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 920,755 |
| 8 | | GD-AA | 1,320,758 | 0 | 0 | 0 | 0 | 0 | 0 | 942,110 | 942,110 | 378,648 |
| 7 | | CD-AA | 6,313,475 | 0 | 0 | 4,548,480 | 4,548,480 | 0 | 0 | 1,255,687 | 1,255,687 | 509,308 |
| 9 | | CD-WA / ID / AN | 346,299 | 28,306 | 7,191 | 236,905 | 272,402 | 7,679 | 1,951 | 64,267 | 73,897 | 0 |
| | | TOTAL ACCOUNT | 14,325,388 | 1,179,903 | 377,972 | 6,557,575 | 8,115,450 | 1,262,614 | 446,898 | 2,691,715 | 4,401,227 | 920,755 |
| | 395000 | Laboratory Equipment | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 1,047,345 | 175,888 | 95,422 | 776,035 | 1,047,345 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 210,157 | 0 | 0 | 0 | 0 | 68,391 | 22,304 | 119,462 | 210,157 | 0 |
| 99 | | GD-OR / AS | 187,966 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 187,966 |
| 8 | | GD-AA | 82,554 | 0 | 0 | 0 | 0 | 0 | 0 | 58,887 | 58,887 | 23,667 |
| 7 | | CD-AA | 355,663 | 0 | 0 | 256,234 | 256,234 | 0 | 0 | 70,738 | 70,738 | 28,691 |
| 9 | | CD-WA / ID / AN | 196,889 | 9,552 | 3,049 | 142,274 | 154,875 | 2,591 | 827 | 38,596 | 42,014 | 0 |
| | | TOTAL ACCOUNT | 2,080,574 | 185,440 | 98,471 | 1,174,543 | 1,458,454 | 70,982 | 23,131 | 287,683 | 381,796 | 187,966 |
| | 396XXX | Power Operated Equipment | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 36,540,904 | 16,766,569 | 10,405,030 | 9,369,305 | 36,540,904 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 4,184,790 | 0 | 0 | 0 | 0 | 2,571,294 | 783,002 | 830,494 | 4,184,790 | 0 |
| 99 | | GD-OR / AS | 43,834 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43,834 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 554,036 | 0 | 0 | 399,150 | 399,150 | 0 | 0 | 110,192 | 110,192 | 44,694 |
| 9 | | CD-WA / ID / AN | 1,535,911 | 269,171 | 407,616 | 531,376 | 1,208,163 | 73,020 | 110,577 | 144,151 | 327,748 | 0 |
| | | TOTAL ACCOUNT | 42,859,475 | 17,035,740 | 10,812,646 | 10,299,831 | 38,148,217 | 2,644,314 | 893,579 | 1,084,837 | 4,622,730 | 43,834 |

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

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description | ***** ELECTRIC ***** | | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS ***** | | | |
|-----------|---------|----------------------------|----------------------|-------------------|-------------------|--------------------|-----------------------|-------------------|------------------|-------------------|------------------------|------------------|-------------------|-------------------|
| | | | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Oregon | Allocated | Total |
| | 397XXX | Communication Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 45,657,907 | 7,557,548 | 2,687,678 | 35,412,681 | 45,657,907 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 1,006,657 | 0 | 0 | 0 | 0 | 556,417 | 450,240 | 0 | 1,006,657 | 0 | 0 | |
| 99 | | GD-OR / AS | 957,472 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 957,472 | 0 | |
| 8 | | GD-AA | 992,933 | 0 | 0 | 0 | 0 | 0 | 0 | 708,269 | 708,269 | 0 | 284,664 | |
| 7 | | CD-AA | 12,427,816 | 0 | 0 | 8,953,496 | 8,953,496 | 0 | 0 | 2,471,768 | 2,471,768 | 0 | 1,002,552 | |
| 9 | | CD-WA/ ID / AN | 11,879,752 | 365,190 | 3,188,313 | 5,791,229 | 9,344,732 | 99,068 | 864,919 | 1,571,033 | 2,535,020 | 0 | 0 | |
| | | TOTAL ACCOUNT | 72,922,537 | 7,922,738 | 5,875,991 | 50,157,406 | 63,956,135 | 655,485 | 1,315,159 | 4,751,070 | 6,721,714 | 957,472 | 1,287,216 | 2,244,688 |
| | 398000 | Miscellaneous Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 22,887 | 0 | 2,299 | 20,588 | 22,887 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 2,367 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,367 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 390,403 | 0 | 0 | 281,262 | 281,262 | 0 | 0 | 77,647 | 77,647 | 0 | 31,494 | |
| 9 | | CD-WA/ ID / AN | 5,129 | 31 | 41 | 3,963 | 4,035 | 8 | 11 | 1,075 | 1,094 | 0 | 0 | |
| | | TOTAL ACCOUNT | 420,786 | 31 | 2,340 | 305,813 | 308,184 | 8 | 11 | 78,722 | 78,741 | 2,367 | 31,494 | 33,861 |
| | | TOTAL GENERAL PLANT | 311,546,271 | 44,296,422 | 27,287,928 | 167,350,852 | 238,935,202 | 13,247,910 | 5,609,242 | 34,071,874 | 52,929,026 | 8,364,045 | 11,317,998 | 19,682,043 |

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description | Total | ***** ELECTRIC ***** | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS***** | | | |
|-----------|---------|---|------------|----------------------|----------------|------------|-----------------------|-------------|----------------|-----------|-----------------------|---------|-----------|-----------|
| | | | | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct | Allocated | Total |
| | 303000 | Intangible Plant | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 2,041,699 | 153,179 | 0 | 1,888,520 | 2,041,699 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 1,146,018 | 0 | 0 | 0 | 0 | 964,981 | 181,037 | 0 | 1,146,018 | 0 | 0 | |
| 99 | | GD-OR / AS | 410,126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 410,126 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9 | | CD-WA / ID / AN | 194,058 | 0 | 0 | 152,648 | 152,648 | 0 | 0 | 41,410 | 41,410 | 0 | 0 | |
| | | TOTAL ACCOUNT | 3,791,901 | 153,179 | 0 | 2,041,168 | 2,194,347 | 964,981 | 181,037 | 41,410 | 1,187,428 | 410,126 | 0 | 410,126 |
| | 303100 | Misc Intangible Plant--Mainframe Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 2,791,854 | 1,817,680 | 23,524 | 950,650 | 2,791,854 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 46,440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 46,440 | 0 | |
| 8 | | GD-AA | 2,056,305 | 0 | 0 | 0 | 0 | 0 | 0 | 1,466,783 | 1,466,783 | 0 | 589,522 | |
| 7 | | CD-AA | 39,826,343 | 0 | 0 | 28,692,491 | 28,692,491 | 0 | 0 | 7,921,061 | 7,921,061 | 0 | 3,212,791 | |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 44,720,942 | 1,817,680 | 23,524 | 29,643,141 | 31,484,345 | 0 | 0 | 9,387,844 | 9,387,844 | 46,440 | 3,802,313 | 3,848,753 |
| | 303110 | Misc Intangible Plant--PC Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 248,546 | 0 | 0 | 248,546 | 248,546 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 19,337 | 0 | 0 | 0 | 0 | 0 | 0 | 19,337 | 19,337 | 0 | 0 | |
| 99 | | GD-OR / AS | 1,231 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,231 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 2,530,251 | 0 | 0 | 1,822,894 | 1,822,894 | 0 | 0 | 503,242 | 503,242 | 0 | 204,115 | |
| 8 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 2,799,365 | 0 | 0 | 2,071,440 | 2,071,440 | 0 | 0 | 522,579 | 522,579 | 1,231 | 204,115 | 205,346 |
| | | TOTAL | 51,312,208 | 1,970,859 | 23,524 | 33,755,749 | 35,750,132 | 964,981 | 181,037 | 9,951,833 | 11,097,851 | 457,797 | 4,006,428 | 4,464,225 |

ALLOCATION RATIOS:

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

| | |
|--|------------------------|
| RESULTS OF OPERATIONS | Report ID: C-DTX-1A |
| COMMON ACCUMULATED DEFERRED FIT | |
| For Month Ended August 31, 2012 Average of Monthly Averages Basis | |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description | Total | Electric | Gas North | Oregon Gas |
|-----------|---------|--|---------------------|---------------------|--------------------|--------------------|
| | | Deferred FIT - Common Plant (For Report APL) | | | | |
| 7 | 282900 | CD-AA | (34,460,266) | (24,826,554) | (6,853,802) | (2,779,910) |
| 8 | 282900 | GD-AA | 0 | 0 | 0 | 0 |
| 9 | 282900 | CD-WA / ID / AN | (1,875,989) | (1,475,672) | (400,317) | 0 |
| | | Total | <u>(36,336,255)</u> | <u>(26,302,226)</u> | <u>(7,254,119)</u> | <u>(2,779,910)</u> |

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Month Ended August 31, 2012
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** ELECTRIC ***** | | | ***** GAS NORTH ***** | | |
|--------------|---------|-------------------------------------|--------------------|------------------|-------------------|----------------------|------------------|-------------------|-----------------------|-----------|------------------|
| | | | Washington | Idaho | Total | Washington | Idaho | Total | Washington | Idaho | Total |
| 1 | 151120 | FUEL STOCK COAL-COLSTRIP | | 764,265 | 764,265 | | 764,265 | 764,265 | | 0 | 0 |
| 1 | 151210 | FUEL STOCK HOG FUEL-KFGS | | 1,361,958 | 1,361,958 | | 1,361,958 | 1,361,958 | | 0 | 0 |
| 4 | 154100 | PLANT MATERIALS & OPER SUPPLIES | | 6,324,384 | 6,324,384 | | 4,974,365 | 4,974,365 | | 1,350,019 | 1,350,019 |
| 1 | 154300 | PLANT MATERIALS & OPER SUP-CS2 | | 265,761 | 265,761 | | 209,031 | 209,031 | | 56,730 | 56,730 |
| 1 | 154400 | PLANT MATERIALS & OPER SUP-COLSTRIP | | 705,028 | 705,028 | | 554,531 | 554,531 | | 150,497 | 150,497 |
| 4 | 154500 | SUPPLY CHAIN RECEIVING INVENTORY | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 4 | 154550 | SUPPLY CHAIN AVERAGE COST VARIANCE | | (400) | (400) | | (315) | (315) | | (85) | (85) |
| 4 | 154560 | SUPPLY CHAIN INVOICE PRICE VARIANCE | | (80) | (80) | | (63) | (63) | | (17) | (17) |
| 99 | 163999 | INVESTOR-SUPPLIED WORKING CAPITAL | 18,188,000 | | 18,188,000 | 18,188,000 | | 18,188,000 | | 0 | 0 |
| TOTAL | | | 18,188,000 | 9,420,916 | 27,608,916 | 18,188,000 | 7,863,772 | 26,051,772 | | 0 | 1,557,144 |

ALLOCATION RATIOS:

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