

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS - PRO F

TWELVE MONTHS ENDED SEPTEMBER 30,
(000'S OF DOLLARS)

| Line No. | DESCRIPTION | Regulatory Expense | Injuries and Damages | FIT/DFIT/ITC/PTC Expense | Office Space Charges to Subsidiaries | Contested | Contested | Weather Normalization | Eliminate Adder Schedules |
|--------------------------------|-------------------------------------|--------------------|----------------------|--------------------------|--------------------------------------|----------------------|---|-----------------------|---------------------------|
| | | | | | | Restate Excise Taxes | Net Gains / Losses | | |
| | | 2.04 | 2.05 | 2.06 | 2.07 | 2.08 | 2.09 | 2.10 | 2.11 |
| | Workpaper Reference | E-RE | E-ID | E-FIT | E-OSC | E-RET | E-NGL | E-WN | E-EAS |
| REVENUES | | | | | | | | | |
| 1 | Total General Business | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$7,056) | (\$10,713) |
| 2 | Interdepartmental Sales | - | - | - | - | - | - | - | - |
| 3 | Sales for Resale | - | - | - | - | - | - | - | - |
| 4 | Total Sales of Electricity | - | - | - | - | - | - | (7,056) | (10,713) |
| 5 | Other Revenue | - | - | - | - | - | - | - | - |
| 6 | Total Electric Revenue | - | - | - | - | - | - | (7,056) | (10,713) |
| EXPENSES | | | | | | | | | |
| Production and Transmission | | | | | | | | | |
| 7 | Operating Expenses | - | - | - | - | - | - | - | 249 |
| 8 | Purchased Power | - | - | - | - | - | - | - | - |
| 9 | Depreciation/Amortization | 0 | - | - | - | - | - | - | - |
| 10 | Regulatory Amortization | - | - | - | - | - | - | - | 8,012 |
| 11 | Taxes | - | - | - | - | - | - | - | - |
| 12 | Total Production & Transmission | - | - | - | - | - | - | - | 8,261 |
| Distribution | | | | | | | | | |
| 13 | Operating Expenses | - | - | - | - | - | - | - | - |
| 14 | Depreciation/Amortization | - | - | - | - | - | (90) | - | - |
| 15 | Taxes | - | - | - | - | (195) | - | (272) | (413) |
| 16 | Total Distribution | - | - | - | - | (195) | (90) | (272) | (413) |
| 17 | Customer Accounting | - | - | - | - | - | - | (40) | (60) |
| 18 | Customer Service & Information | - | - | - | - | - | - | - | (18,480) |
| 19 | Sales Expenses | - | - | - | - | - | - | - | - |
| Administrative & General | | | | | | | | | |
| 20 | Operating Expenses | (74) | 241 | - | (16) | - | - | (14) | (21) |
| 21 | Depreciation/Amortization | - | - | - | - | - | - | - | - |
| 22 | Taxes | - | - | - | - | - | - | - | - |
| 23 | Total Admin. & General | (74) | 241 | - | (16) | - | - | (14) | (21) |
| 24 | Total Electric Expenses | (74) | 241 | - | (16) | (195) | (90) | (326) | (10,713) |
| 25 | OPERATING INCOME BEFORE FIT | 74 | (241) | - | 16 | 195 | 90 | (6,730) | - |
| FEDERAL INCOME TAX | | | | | | | | | |
| 26 | Current Accrual | 26 | (84) | 231 | 6 | 68 | 32 | (2,356) | - |
| 27 | Debt Interest | - | - | - | - | - | - | - | - |
| 28 | Deferred Income Taxes | - | - | (8) | - | - | - | - | - |
| 29 | Amortized ITC - Noxon | - | - | (10) | - | - | - | - | - |
| 30 | NET OPERATING INCOME | \$48 | (\$157) | (\$213) | \$10 | \$127 | \$2,559 | (\$4,375) | \$0 |
| TOTAL | | | | | | | | | |
| PLANT IN SERVICE | | | | | | | | | |
| 31 | Intangible | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32 | Production | - | - | - | - | - | - | - | - |
| 33 | Transmission | - | - | - | - | - | - | - | - |
| 34 | Distribution | - | - | - | - | - | - | - | - |
| 35 | General | - | - | - | - | - | - | - | - |
| 36 | Total Plant in Service | - | - | - | - | - | - | - | - |
| ACCUMULATED DEPRECIATION/AMORT | | | | | | | | | |
| 37 | Intangible | - | - | - | - | - | - | - | - |
| 38 | Production | - | - | - | - | - | - | - | - |
| 39 | Transmission | - | - | - | - | - | - | - | - |
| 40 | Distribution | - | - | - | - | - | - | - | - |
| 41 | General | - | - | - | - | - | - | - | - |
| 42 | Total Accumulated Depreciation | - | - | - | - | - | - | - | - |
| 43 | NET PLANT | - | - | - | - | - | - | - | - |
| 44 | DEFERRED TAXES | - | - | - | - | - | - | - | - |
| 45 | Net Plant After DFIT | - | - | - | - | - | - | - | - |
| 46 | DEFERRED DEBITS AND CREDITS & OTHER | - | - | - | - | - | - | - | - |
| 47 | WORKING CAPITAL | - | - | - | - | - | - | - | - |
| 48 | TOTAL RATE BASE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 49 | RATE OF RETURN | - | - | - | - | - | - | - | - |
| 50 | REVENUE REQUIREMENT | (78) | 253 | 344 | (17) | (204) | (54) (94) | 7,056 | - |