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| RESULTS OF OPERATIONS  | Report ID:<br>E-ROR-12A |
| <b>ELECTRIC RATE OF RETURN</b>   |                         |
| For Twelve Months Ended July 31, 2012<br>Average of Monthly Averages Basis |                         |

AVISTA UTILITIES

| Ref/Basis | Account Description                  | System        | Washington    | Idaho         |
|-----------|--------------------------------------|---------------|---------------|---------------|
| E-OPS     | Electric Net Operating Income (Loss) | 126,990,147   | 77,868,024    | 49,122,123    |
|           | Adjustments                          |               |               |               |
|           | Adjusted Net Operating Income (Loss) | 126,990,147   | 77,868,024    | 49,122,123    |
| E-APL     | Electric Net Rate Base               | 1,769,064,009 | 1,150,021,141 | 619,042,868   |
|           | <b>RATE OF RETURN</b>                | <b>7.178%</b> | <b>6.771%</b> | <b>7.935%</b> |

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| RESULTS OF OPERATIONS  |  | Report ID:<br>E-ALL-12A |
| ELECTRIC ALLOCATION PERCENTAGES  |  |                         |
| For Twelve Months Ended July 31, 2012<br>Average of Monthly Averages Basis |  |                         |

AVISTA UTILITIES

| 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<br>Percent                   | 07-31-2012 | 359,529<br>100.000%    | 235,989<br>65.638%    | 123,540<br>34.362%   |
| 3     | E-OPS | Direct Distribution Operating Expense<br>Percent |            | 23,105,424<br>100.000% | 15,067,136<br>65.210% | 8,038,288<br>34.790% |
|       | 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<br>Percent                     |            | 400.000%               | 268.116%              | 131.884%             |
|       |       |  |            | 100.000%               | 67.029%               | 32.971%              |

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| RESULTS OF OPERATIONS  |  | Report ID:<br>E-ALL-12A |
| ELECTRIC ALLOCATION PERCENTAGES  |  |                         |
| For Twelve Months Ended July 31, 2012<br>Average of Monthly Averages Basis |  |                         |

AVISTA UTILITIES

| Basis | Ref | Description                                 | System        | Washington    | Idaho       |             |
|-------|-----|---|---------------|---------------|-------------|-------------|
|       |     |   | Total         | Electric      | Gas North   | Oregon Gas  |
| Input |     | Elec/Gas North/Oregon 4-Factor              | 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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| <b>RESULTS OF OPERATIONS</b>           | Report ID:       |
| <b>ELECTRIC ALLOCATION PERCENTAGES</b> | <b>E-ALL-12A</b> |
| For Twelve Months Ended July 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                |
|       |            | <b>Total</b>                                | <b>27,793,832</b> | <b>0</b>      | <b>21,930,422</b> | <b>5,863,410</b> |
|       |            | 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                |
|       |            | <b>Total</b>                                | <b>14,429,809</b> | <b>0</b>      | <b>9,996,029</b>  | <b>4,433,780</b> |
|       |            | 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%          |
|       |            | <b>Total Percentages</b>                    | <b>400.000%</b>   | <b>0.000%</b> | <b>285.324%</b>   | <b>114.676%</b>  |
|       |            | <b>Average (GD AA)</b>                      | <b>100.000%</b>   | <b>0.000%</b> | <b>71.331%</b>    | <b>28.669%</b>   |

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| <b>RESULTS OF OPERATIONS</b>   | Report ID:<br><b>E-ALL-12A</b> |
| <b>ELECTRIC ALLOCATION PERCENTAGES</b>                                     |                                |
| For Twelve Months Ended July 31, 2012<br>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 | 803,086,219   | 509,795,394   | 293,290,825 |            |
|       |            | Percent                         | 100.000%      | 63.480%       | 36.520%     |            |
| 11    |            | Book Depreciation               | 80,986,372    | 52,662,995    | 28,323,377  |            |
|       |            | Percent                         | 100.000%      | 65.027%       | 34.973%     |            |

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| <b>RESULTS OF OPERATIONS</b>   | Report ID:<br><b>E-ALL-12A</b> |
| <b>ELECTRIC ALLOCATION PERCENTAGES</b>                                     |                                |
| For Twelve Months Ended July 31, 2012<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

| Basis | Ref   | Description                                 | System                                  | Washington                             | Idaho                                |
|-------|-------|---|---|--|--------------------------------------|
| 12    |       | Net Electric Plant (before DFIT)<br>Percent | <u>2,045,816,432</u><br><u>100.000%</u> | <u>1,322,616,454</u><br><u>64.650%</u> | <u>723,199,978</u><br><u>35.350%</u> |
| 13    | E-PLT | Net Electric General Plant<br>Percent       | <u>150,527,839</u><br><u>100.000%</u>   | <u>99,439,691</u><br><u>66.061%</u>    | <u>51,088,148</u><br><u>33.939%</u>  |
| 14    |       | Net Allocated Schedule M's<br>Percent       | <u>-102,260,718</u><br><u>100.000%</u>  | <u>-66,169,171</u><br><u>64.706%</u>   | <u>-36,091,547</u><br><u>35.294%</u> |
| 99    | Input | Not Allocated                               | <u>0.000%</u>                           | <u>0.000%</u>                          | <u>0.000%</u>                        |

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| <b>RESULTS OF OPERATIONS</b>          | Report ID:       |
| <b>ELECTRIC OPERATING STATEMENT</b>   | <b>E-OPS-12A</b> |
| For Twelve Months Ended July 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              |
|--|---------|--|--------------------|--------------------|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>REVENUE</b>                           |         |  |                    |                    |                      |                    |                    |                    |                    |                    |                    |
| <b>SALES OF ELECTRICITY:</b>             |         |  |                    |                    |                      |                    |                    |                    |                    |                    |                    |
| 99                                       | 440000  | Residential                                  | 319,835,531        | 0                  | 319,835,531          | 214,985,194        | 0                  | 214,985,194        | 104,850,337        | 0                  | 104,850,337        |
| 99                                       | 442200  | Commercial - Firm & Int.                     | 285,726,966        | 0                  | 285,726,966          | 200,535,170        | 0                  | 200,535,170        | 85,191,796         | 0                  | 85,191,796         |
| 1  | 442300  | Industrial                                   | 120,451,244        | 0                  | 120,451,244          | 55,800,283         | 0                  | 55,800,283         | 64,650,961         | 0                  | 64,650,961         |
| 99                                       | 444000  | Public Street & Highway Lighting             | 7,108,646          | 0                  | 7,108,646            | 4,687,380          | 0                  | 4,687,380          | 2,421,266          | 0                  | 2,421,266          |
| 99                                       | 448000  | Interdepartmental Revenue                    | 1,030,602          | 0                  | 1,030,602            | 821,470            | 0                  | 821,470            | 209,132            | 0                  | 209,132            |
| 99                                       | 499XXX  | Unbilled Revenue                             | (136,713)          | 0                  | (136,713)            | 462,844            | 0                  | 462,844            | (599,557)          | 0                  | (599,557)          |
| <b>TOTAL SALES TO ULTIMATE CUSTOMERS</b> |         |  | <b>734,016,276</b> | <b>0</b>           | <b>734,016,276</b>   | <b>477,292,341</b> | <b>0</b>           | <b>477,292,341</b> | <b>256,723,935</b> | <b>0</b>           | <b>256,723,935</b> |
| 1  | 447XXX  | Sales for Resale                             | 0                  | 134,534,316        | 134,534,316          | 0                  | 87,770,188         | 87,770,188         | 0                  | 46,764,128         | 46,764,128         |
| <b>TOTAL SALES OF ELECTRICITY</b>        |         |  | <b>734,016,276</b> | <b>134,534,316</b> | <b>868,550,592</b>   | <b>477,292,341</b> | <b>87,770,188</b>  | <b>565,062,529</b> | <b>256,723,935</b> | <b>46,764,128</b>  | <b>303,488,063</b> |
| <b>OTHER OPERATING REVENUE:</b>          |         |  |                    |                    |                      |                    |                    |                    |                    |                    |                    |
| 99                                       | 451000  | Miscellaneous Service Revenue                | 589,351            | 0                  | 589,351              | 380,245            | 0                  | 380,245            | 209,106            | 0                  | 209,106            |
| 1  | 453000  | Sales of Water & Water Power                 | 0                  | 596,070            | 596,070              | 0                  | 388,876            | 388,876            | 0                  | 207,194            | 207,194            |
| 1  | 454000  | Rent from Electric Property                  | 2,876,739          | 56,729             | 2,933,468            | 1,918,925          | 37,010             | 1,955,935          | 957,814            | 19,719             | 977,533            |
| 1  | 456XXX  | Other Electric Revenues                      | 186,584            | 156,188,809        | 156,375,393          | 137,911            | 101,897,579        | 102,035,490        | 48,673             | 54,291,230         | 54,339,903         |
| <b>TOTAL OTHER OPERATING REVENUE</b>     |         |  | <b>3,652,674</b>   | <b>156,841,608</b> | <b>160,494,282</b>   | <b>2,437,081</b>   | <b>102,323,465</b> | <b>104,760,546</b> | <b>1,215,593</b>   | <b>54,518,143</b>  | <b>55,733,736</b>  |
| <b>TOTAL ELECTRIC REVENUE</b>            |         |  | <b>737,668,950</b> | <b>291,375,924</b> | <b>1,029,044,874</b> | <b>479,729,422</b> | <b>190,093,653</b> | <b>669,823,075</b> | <b>257,939,528</b> | <b>101,282,271</b> | <b>359,221,799</b> |
| <b>EXPENSE</b>                           |         |  |                    |                    |                      |                    |                    |                    |                    |                    |                    |
| <b>STEAM POWER GENERATION EXPENSE:</b>   |         |  |                    |                    |                      |                    |                    |                    |                    |                    |                    |
| <b>OPERATION</b>                         |         |  |                    |                    |                      |                    |                    |                    |                    |                    |                    |
| 1  | 500000  | Supervision & Engineering                    | 0                  | 407,486            | 407,486              | 0                  | 265,844            | 265,844            | 0                  | 141,642            | 141,642            |
| 1  | 501000  | Fuel   | 0                  | 28,423,620         | 28,423,620           | 0                  | 18,543,570         | 18,543,570         | 0                  | 9,880,050          | 9,880,050          |
| 1  | 502000  | Steam Expense                                | 0                  | 4,119,197          | 4,119,197            | 0                  | 2,687,364          | 2,687,364          | 0                  | 1,431,833          | 1,431,833          |
| 1  | 505000  | Electric Expense                             | 0                  | 859,728            | 859,728              | 0                  | 560,887            | 560,887            | 0                  | 298,841            | 298,841            |
| 1  | 506000  | Miscellaneous Steam Power Generation Expense | 0                  | 2,242,870          | 2,242,870            | 0                  | 1,463,248          | 1,463,248          | 0                  | 779,622            | 779,622            |
| 1  | 507000  | Rent   | 0                  | 25,744             | 25,744               | 0                  | 16,795             | 16,795             | 0                  | 8,949              | 8,949              |
| <b>MAINTENANCE</b>                       |         |  |                    |                    |                      |                    |                    |                    |                    |                    |                    |
| 1  | 510000  | Supervision & Engineering                    | 0                  | 496,835            | 496,835              | 0                  | 324,135            | 324,135            | 0                  | 172,700            | 172,700            |
| 1  | 511000  | Structures                                   | 0                  | 636,016            | 636,016              | 0                  | 414,937            | 414,937            | 0                  | 221,079            | 221,079            |
| 1  | 512000  | Boiler Plant                                 | 0                  | 4,637,125          | 4,637,125            | 0                  | 3,025,260          | 3,025,260          | 0                  | 1,611,865          | 1,611,865          |
| 1  | 513000  | Electric Plant                               | 0                  | 619,666            | 619,666              | 0                  | 404,270            | 404,270            | 0                  | 215,396            | 215,396            |
| 1  | 514000  | Miscellaneous Steam Plant                    | 0                  | 588,384            | 588,384              | 0                  | 383,862            | 383,862            | 0                  | 204,522            | 204,522            |
| <b>TOTAL STEAM POWER GENERATION EXP</b>  |         |  | <b>0</b>           | <b>43,056,671</b>  | <b>43,056,671</b>    | <b>0</b>           | <b>28,090,172</b>  | <b>28,090,172</b>  | <b>0</b>           | <b>14,966,499</b>  | <b>14,966,499</b>  |

|                                       |                  |
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| <b>RESULTS OF OPERATIONS</b>          | Report ID:       |
| <b>ELECTRIC OPERATING STATEMENT</b>   | <b>E-OPS-12A</b> |
| For Twelve Months Ended July 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              |
|---|---------|--|-------------------|--------------------|--------------------|-------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
| <b>HYDRAULIC POWER GENERATION EXP:</b>  |         |  |                   |                    |                    |                   |                    |                    |                   |                    |                    |
| <b>OPERATION</b>                        |         |  |                   |                    |                    |                   |                    |                    |                   |                    |                    |
| 1                                       | 535000  | Supervision & Engineering                    | 0                 | 2,411,052          | 2,411,052          | 0                 | 1,572,970          | 1,572,970          | 0                 | 838,082            | 838,082            |
| 1                                       | 536000  | Water for Power                              | 0                 | 1,215,523          | 1,215,523          | 0                 | 793,007            | 793,007            | 0                 | 422,516            | 422,516            |
| 1                                       | 537000  | Hydraulic Expense                            | 4,782,995         | 2,934,487          | 7,717,482          | 2,941,788         | 1,914,459          | 4,856,247          | 1,841,207         | 1,020,028          | 2,861,235          |
| 1                                       | 538000  | Electric Expense                             | 0                 | 6,057,907          | 6,057,907          | 0                 | 3,952,179          | 3,952,179          | 0                 | 2,105,728          | 2,105,728          |
| 1                                       | 539000  | Miscellaneous Hydraulic Power Generation Exp | 0                 | 665,215            | 665,215            | 0                 | 433,986            | 433,986            | 0                 | 231,229            | 231,229            |
| 1                                       | 540000  | Rent   | 0                 | 1,352,489          | 1,352,489          | 0                 | 882,364            | 882,364            | 0                 | 470,125            | 470,125            |
| 1                                       | 540100  | MT Trust Funds Land Settlement Rents         | 5,484,576         | 0                  | 5,484,576          | 3,583,719         | 0                  | 3,583,719          | 1,900,857         | 0                  | 1,900,857          |
| <b>MAINTENANCE</b>                      |         |  |                   |                    |                    |                   |                    |                    |                   |                    |                    |
| 1                                       | 541000  | Supervision & Engineering                    | 0                 | 544,801            | 544,801            | 0                 | 355,428            | 355,428            | 0                 | 189,373            | 189,373            |
| 1                                       | 542000  | Structures                                   | 0                 | 504,080            | 504,080            | 0                 | 328,862            | 328,862            | 0                 | 175,218            | 175,218            |
| 1                                       | 543000  | Reservoirs, Dams, & Waterways                | 0                 | 2,900,204          | 2,900,204          | 0                 | 1,892,093          | 1,892,093          | 0                 | 1,008,111          | 1,008,111          |
| 1                                       | 544000  | Electric Plant                               | 0                 | 2,548,284          | 2,548,284          | 0                 | 1,662,500          | 1,662,500          | 0                 | 885,784            | 885,784            |
| 1                                       | 545000  | Miscellaneous Hydraulic Plant                | 0                 | 431,573            | 431,573            | 0                 | 281,558            | 281,558            | 0                 | 150,015            | 150,015            |
| <b>TOTAL HYDRO POWER GENERATION EXP</b> |         |  | <b>10,267,571</b> | <b>21,565,615</b>  | <b>31,833,186</b>  | <b>6,525,507</b>  | <b>14,069,406</b>  | <b>20,594,913</b>  | <b>3,742,064</b>  | <b>7,496,209</b>   | <b>11,238,273</b>  |
| <b>OTHER POWER GENERATION EXPENSE:</b>  |         |  |                   |                    |                    |                   |                    |                    |                   |                    |                    |
| <b>OPERATION</b>                        |         |  |                   |                    |                    |                   |                    |                    |                   |                    |                    |
| 1                                       | 546000  | Supervision & Engineering                    | 0                 | 1,698,471          | 1,698,471          | 0                 | 1,108,082          | 1,108,082          | 0                 | 590,389            | 590,389            |
| 1                                       | 547000  | Fuel   | 0                 | 63,815,476         | 63,815,476         | 0                 | 41,633,217         | 41,633,217         | 0                 | 22,182,259         | 22,182,259         |
| 1                                       | 548000  | Generation Expense                           | 0                 | 969,013            | 969,013            | 0                 | 632,184            | 632,184            | 0                 | 336,829            | 336,829            |
| 1                                       | 549000  | Miscellaneous Other Power Generation Expense | 0                 | 655,337            | 655,337            | 0                 | 427,542            | 427,542            | 0                 | 227,795            | 227,795            |
| 1                                       | 550000  | Rent   | 0                 | (31,837)           | (31,837)           | 0                 | (20,770)           | (20,770)           | 0                 | (11,067)           | (11,067)           |
| <b>MAINTENANCE</b>                      |         |  |                   |                    |                    |                   |                    |                    |                   |                    |                    |
| 1                                       | 551000  | Supervision & Engineering                    | 0                 | 1,554,379          | 1,554,379          | 0                 | 1,014,077          | 1,014,077          | 0                 | 540,302            | 540,302            |
| 1                                       | 552000  | Structures                                   | 0                 | 10,491             | 10,491             | 0                 | 6,844              | 6,844              | 0                 | 3,647              | 3,647              |
| 1                                       | 553000  | Generating & Electric Equipment              | 0                 | 7,241,543          | 7,241,543          | 0                 | 4,724,383          | 4,724,383          | 0                 | 2,517,160          | 2,517,160          |
| 1                                       | 554000  | Miscellaneous Other Power Generation Plant   | 0                 | 155,490            | 155,490            | 0                 | 101,442            | 101,442            | 0                 | 54,048             | 54,048             |
| <b>TOTAL OTHER POWER GENERATION EXP</b> |         |  | <b>0</b>          | <b>76,068,363</b>  | <b>76,068,363</b>  | <b>0</b>          | <b>49,627,001</b>  | <b>49,627,001</b>  | <b>0</b>          | <b>26,441,362</b>  | <b>26,441,362</b>  |
| <b>OTHER POWER SUPPLY EXPENSE:</b>      |         |  |                   |                    |                    |                   |                    |                    |                   |                    |                    |
| E-555                                   | 555XXX  | Purchased Power                              | 18,875,304        | 203,537,702        | 222,413,006        | 0                 | 132,787,996        | 132,787,996        | 18,875,304        | 70,749,706         | 89,625,010         |
| 1                                       | 556000  | System Control & Load Dispatching            | 0                 | 823,419            | 823,419            | 0                 | 537,199            | 537,199            | 0                 | 286,220            | 286,220            |
| E-557                                   | 557XXX  | Other Expense                                | 22,904,736        | 157,210,495        | 180,115,231        | 15,028,314        | 102,564,126        | 117,592,440        | 7,876,422         | 54,646,369         | 62,522,791         |
| <b>TOTAL OTHER POWER SUPPLY EXPENSE</b> |         |  | <b>41,780,040</b> | <b>361,571,616</b> | <b>403,351,656</b> | <b>15,028,314</b> | <b>235,889,321</b> | <b>250,917,635</b> | <b>26,751,726</b> | <b>125,682,295</b> | <b>152,434,021</b> |
| <b>TOTAL PRODUCTION OPERATING EXP</b>   |         |  | <b>52,047,611</b> | <b>502,262,265</b> | <b>554,309,876</b> | <b>21,553,821</b> | <b>327,675,900</b> | <b>349,229,721</b> | <b>30,493,790</b> | <b>174,586,365</b> | <b>205,080,155</b> |



|                                       |            |
|---------------------------------------|------------|
| <b>RESULTS OF OPERATIONS</b>          | Report ID: |
| <b>ELECTRIC OPERATING STATEMENT</b>   | E-OPS-12A  |
| For Twelve Months Ended July 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             |
|--|---------------|--|---------------------|-------------------|-------------------|--------------------|-------------------|-------------------|--------------------|-------------------|-------------------|
| <b>TRANSMISSION OPERATING EXPENSE:</b>   |               |  |                     |                   |                   |                    |                   |                   |                    |                   |                   |
| <b>OPERATION</b>                         |               |  |                     |                   |                   |                    |                   |                   |                    |                   |                   |
| 1  | 560000        | Supervision & Engineering                        | 29,502              | 2,029,957         | 2,059,459         | 0                  | 1,324,344         | 1,324,344         | 29,502             | 705,613           | 735,115           |
| 1  | 561000        | Load Dispatching                                 | 0                   | 2,233,398         | 2,233,398         | 0                  | 1,457,069         | 1,457,069         | 0                  | 776,329           | 776,329           |
| 1  | 562000        | Station Expense                                  | 0                   | 447,349           | 447,349           | 0                  | 291,850           | 291,850           | 0                  | 155,499           | 155,499           |
| 1  | 563000        | Overhead Line Expense                            | 0                   | 546,883           | 546,883           | 0                  | 356,786           | 356,786           | 0                  | 190,097           | 190,097           |
| 1  | 565000        | Transmission of Electricity by Others            | 0                   | 17,655,840        | 17,655,840        | 0                  | 11,518,670        | 11,518,670        | 0                  | 6,137,170         | 6,137,170         |
| 1  | 566000        | Miscellaneous Transmission Expense               | 0                   | 1,718,836         | 1,718,836         | 0                  | 1,121,369         | 1,121,369         | 0                  | 597,467           | 597,467           |
| 1  | 567000        | Rent   | 0                   | 134,849           | 134,849           | 0                  | 87,975            | 87,975            | 0                  | 46,874            | 46,874            |
| <b>MAINTENANCE</b>                       |               |  |                     |                   |                   |                    |                   |                   |                    |                   |                   |
| 1  | 568000        | Supervision & Engineering                        | 0                   | 1,284,404         | 1,284,404         | 0                  | 837,945           | 837,945           | 0                  | 446,459           | 446,459           |
| 1  | 569000        | Structures                                       | 36,128              | 390,847           | 426,975           | 29,332             | 254,989           | 284,321           | 6,796              | 135,858           | 142,654           |
| 1  | 570000        | Station Equipment                                | 2,626               | 1,120,029         | 1,122,655         | 2,626              | 730,707           | 733,333           | 0                  | 389,322           | 389,322           |
| 1  | 571000        | Overhead Lines                                   | 14,722              | 2,213,508         | 2,228,230         | 6,979              | 1,444,093         | 1,451,072         | 7,743              | 769,415           | 777,158           |
| 1  | 572000        | Underground Lines                                | 0                   | 9,155             | 9,155             | 0                  | 5,973             | 5,973             | 0                  | 3,182             | 3,182             |
| 1  | 573000        | Service Miscellaneous                            | 0                   | 50,184            | 50,184            | 0                  | 32,740            | 32,740            | 0                  | 17,444            | 17,444            |
| <b>TOTAL TRANSMISSION OPERATING EXP</b>  |               |  | <b>82,978</b>       | <b>29,835,239</b> | <b>29,918,217</b> | <b>38,937</b>      | <b>19,464,510</b> | <b>19,503,447</b> | <b>44,041</b>      | <b>10,370,729</b> | <b>10,414,770</b> |
| E-DEPX                                   |               | Depreciation Expense-Production                  | 0                   | 27,483,362        | 27,483,362        | 0                  | 17,930,145        | 17,930,145        | 0                  | 9,553,217         | 9,553,217         |
| E-DEPX                                   |               | Depreciation Expense-Transmission                | 0                   | 10,532,451        | 10,532,451        | 0                  | 6,871,371         | 6,871,371         | 0                  | 3,661,080         | 3,661,080         |
| E-AMTX                                   |               | Amortization Expense-Franchises/Misc Intangibles | 0                   | 1,004,960         | 1,004,960         | 0                  | 655,636           | 655,636           | 0                  | 349,324           | 349,324           |
| 99                                       |               | Colstrip 3 AFUDC Reallocation Adj                | 0                   | 0                 | 0                 | (190,572)          | 0                 | (190,572)         | 190,572            | 0                 | 190,572           |
| 99                                       | 405930        | Amortization of Investment in WNP3 Exch Power    | 2,450,031           | 0                 | 2,450,031         | 2,450,031          | 0                 | 2,450,031         | 0                  | 0                 | 0                 |
| 99                                       | 406100        | Amort of Acq Adj--Colstrip Common AFUDC          | 99,047              | 0                 | 99,047            | 31,743             | 0                 | 31,743            | 67,304             | 0                 | 67,304            |
| 99                                       | 407312        | Amortization of Lancaster Generation             | 1,360,000           | 0                 | 1,360,000         | 1,360,000          | 0                 | 1,360,000         | 0                  | 0                 | 0                 |
| 99                                       | 407322        | Amortization of Spokane River Relicense          | 78,736              | 0                 | 78,736            | 72,939             | 0                 | 72,939            | 5,797              | 0                 | 5,797             |
| 1  | 407324        | Amortization of CDA CDR Fund                     | 11,065              | 200,000           | 211,065           | 11,065             | 130,480           | 141,545           | 0                  | 69,520            | 69,520            |
| 1  | 407325        | Amortization of CDA IPA Interest Expense         | 0                   | 0                 | 0                 | 0                  | 0                 | 0                 | 0                  | 0                 | 0                 |
| 99                                       | 407335        | Amortization of ID DSIT                          | (4,964,430)         | 0                 | (4,964,430)       | 0                  | 0                 | 0                 | (4,964,430)        | 0                 | (4,964,430)       |
| 99                                       | 407350        | Amortization of WA Renewable Energy Credits      | 275,573             | 0                 | 275,573           | 275,573            | 0                 | 275,573           | 0                  | 0                 | 0                 |
| 99                                       | 407351        | Amortization of CNC Transmission                 | 169,376             | 0                 | 169,376           | 96,027             | 0                 | 96,027            | 73,349             | 0                 | 73,349            |
| 99                                       | 407360        | Amortization of CS2 & COLSTRIP O&M               | (47,432)            | 0                 | (47,432)          | (75,285)           | 0                 | (75,285)          | 27,853             | 0                 | 27,853            |
| 99                                       | 407362        | Amortization of LiDAR O&M                        | 373,331             | 0                 | 373,331           | 373,331            | 0                 | 373,331           | 0                  | 0                 | 0                 |
| 99                                       | 407380        | Amortization of Wartsila Generators              | 337,788             | 0                 | 337,788           | 153,132            | 0                 | 153,132           | 184,656            | 0                 | 184,656           |
| 1  | 407382        | Amortization of CDA Settlement - Allocated       | 0                   | 932,318           | 932,318           | 0                  | 608,244           | 608,244           | 0                  | 324,074           | 324,074           |
| 99                                       | 407382        | Amortization of CDA Settlement - Direct          | 183,093             | 0                 | 183,093           | 152,118            | 0                 | 152,118           | 30,975             | 0                 | 30,975            |
| 99                                       | 407395        | Optional Renewable Power Revenue Offset          | 237,653             | 0                 | 237,653           | 181,151            | 0                 | 181,151           | 56,502             | 0                 | 56,502            |
| 99                                       | 407400        | Amortization of CCX Credits                      | 0                   | 0                 | 0                 | 0                  | 0                 | 0                 | 0                  | 0                 | 0                 |
| 99                                       | 407403        | Amortization of Disallowed K.F. Plant            | (134,592)           | 0                 | (134,592)         | (134,592)          | 0                 | (134,592)         | 0                  | 0                 | 0                 |
| 99                                       | 407405        | Amortization of Boulder Park Write Off - Idaho   | (103,282)           | 0                 | (103,282)         | 0                  | 0                 | 0                 | (103,282)          | 0                 | (103,282)         |
| 99                                       | 407420        | Amortization of CS2 Levelized Return             | 277,070             | 0                 | 277,070           | 0                  | 0                 | 0                 | 277,070            | 0                 | 277,070           |
| 99                                       | 407422        | Amortization of Spokane River Relicense          | 0                   | 0                 | 0                 | 0                  | 0                 | 0                 | 0                  | 0                 | 0                 |
| 99                                       | 407450/407499 | Amortization of BPA Residential Exchange Credit  | (11,218,289)        | 0                 | (11,218,289)      | (7,583,860)        | 0                 | (7,583,860)       | (3,634,429)        | 0                 | (3,634,429)       |
| 99                                       | 407460        | Amortization of Deferred CS2 & COLSTRIP O&M      | (4,677,252)         | 0                 | (4,677,252)       | (2,940,386)        | 0                 | (2,940,386)       | (1,736,866)        | 0                 | (1,736,866)       |
| 99                                       | 407462        | Amortization of Deferred LiDAR O&M               | (350,199)           | 0                 | (350,199)         | (350,199)          | 0                 | (350,199)         | 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                   | (2,104)           | (2,104)           | 0                  | (1,373)           | (1,373)           | 0                  | (731)             | (731)             |
| E-OTX                                    |               | Taxes Other Than FIT--Prod & Trans               | 0                   | 18,086,729        | 18,086,729        | 0                  | 11,799,783        | 11,799,783        | 0                  | 6,286,946         | 6,286,946         |
| <b>TOTAL P/T DEPR/AMRT/NON-FIT TAXES</b> |               |  | <b>(15,642,713)</b> | <b>58,237,716</b> | <b>42,595,003</b> | <b>(6,117,784)</b> | <b>37,994,286</b> | <b>31,876,502</b> | <b>(9,524,929)</b> | <b>20,243,430</b> | <b>10,718,501</b> |

|                                       |            |
|---------------------------------------|------------|
| RESULTS OF OPERATIONS                 | Report ID: |
| ELECTRIC OPERATING STATEMENT          | E-OPS-12A  |
| For Twelve Months Ended July 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       |
|           |         | TOTAL PRODUCTION & TRANSMISSION EXPEN | 36,487,876         | 590,335,220 | 626,823,096 | 15,474,974             | 385,134,696 | 400,609,670 | 21,012,902        | 205,200,524 | 226,213,426 |

|                                       |                  |
|---------------------------------------|------------------|
| <b>RESULTS OF OPERATIONS</b>          | Report ID:       |
| <b>ELECTRIC OPERATING STATEMENT</b>   | <b>E-OPS-12A</b> |
| For Twelve Months Ended July 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             |
|-----------|---------|--|--------------------|------------------|--------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|
|           |         | <b>DISTRIBUTION EXPENSES:</b>                    |                    |                  |                    |                   |                  |                   |                   |                  |                   |
|           |         | <b>OPERATION:</b>                                |                    |                  |                    |                   |                  |                   |                   |                  |                   |
| 3         | 580000  | Supervision & Engineering                        | 421,530            | 1,647,802        | 2,069,332          | 263,998           | 1,074,532        | 1,338,530         | 157,532           | 573,270          | 730,802           |
| 3         | 582000  | Station Expense                                  | 649,724            | 44,204           | 693,928            | 416,936           | 28,825           | 445,761           | 232,788           | 15,379           | 248,167           |
| 3         | 583000  | Overhead Line Expense                            | 2,157,107          | 544,916          | 2,702,023          | 1,648,927         | 355,340          | 2,004,267         | 508,180           | 189,576          | 697,756           |
| 3         | 584000  | Underground Line Expense                         | 521,536            | 0                | 521,536            | 216,124           | 0                | 216,124           | 305,412           | 0                | 305,412           |
| 3         | 585000  | Street Light & Signal System Operation Expense   | 235,528            | 0                | 235,528            | 59,775            | 0                | 59,775            | 175,753           | 0                | 175,753           |
| 3         | 586000  | Meter Expense                                    | 2,158,007          | 83,233           | 2,241,240          | 1,668,424         | 54,276           | 1,722,700         | 489,583           | 28,957           | 518,540           |
| 3         | 587000  | Customer Installations Expense                   | 548,990            | 132,114          | 681,104            | 285,929           | 86,152           | 372,081           | 263,061           | 45,962           | 309,023           |
| 3         | 588000  | Miscellaneous Distribution Expense               | 4,089,748          | 3,408,261        | 7,498,009          | 2,681,255         | 2,222,527        | 4,903,782         | 1,408,493         | 1,185,734        | 2,594,227         |
| 3         | 589000  | Rent   | 1,356              | 287,718          | 289,074            | 1,156             | 187,621          | 188,777           | 200               | 100,097          | 100,297           |
|           |         | <b>MAINTENANCE:</b>                              |                    |                  |                    |                   |                  |                   |                   |                  |                   |
| 3         | 590000  | Supervision & Engineering                        | 391,782            | 1,173,983        | 1,565,765          | 239,602           | 765,554          | 1,005,156         | 152,180           | 408,429          | 560,609           |
| 3         | 591000  | Structures                                       | 379,839            | 1,528            | 381,367            | 207,314           | 996              | 208,310           | 172,525           | 532              | 173,057           |
| 3         | 592000  | Station Equipment                                | 641,428            | 185,657          | 827,085            | 443,271           | 121,067          | 564,338           | 198,157           | 64,590           | 262,747           |
| 3         | 593000  | Overhead Lines                                   | 7,798,299          | 14,200           | 7,812,499          | 4,796,036         | 9,260            | 4,805,296         | 3,002,263         | 4,940            | 3,007,203         |
| 3         | 594000  | Underground Lines                                | 1,067,327          | 0                | 1,067,327          | 705,996           | 0                | 705,996           | 361,331           | 0                | 361,331           |
| 3         | 595000  | Line Transformers                                | 998,779            | 381,201          | 1,379,980          | 663,786           | 248,581          | 912,367           | 334,993           | 132,620          | 467,613           |
| 3         | 596000  | Street Light & Signal System Maintenance Exp     | 638,270            | 0                | 638,270            | 454,228           | 0                | 454,228           | 184,042           | 0                | 184,042           |
| 3         | 597000  | Meters   | 75,782             | 0                | 75,782             | 49,239            | 0                | 49,239            | 26,543            | 0                | 26,543            |
| 3         | 598000  | Miscellaneous Distribution Expense               | 330,392            | 153,051          | 483,443            | 265,140           | 99,805           | 364,945           | 65,252            | 53,246           | 118,498           |
|           |         | <b>TOTAL DISTRIBUTION OPERATING EXP</b>          | <b>23,105,424</b>  | <b>8,057,868</b> | <b>31,163,292</b>  | <b>15,067,136</b> | <b>5,254,536</b> | <b>20,321,672</b> | <b>8,038,288</b>  | <b>2,803,332</b> | <b>10,841,620</b> |
| E-DEPX    |         | Depreciation Expense-Distribution                | 31,138,970         | 0                | 31,138,970         | 20,080,017        | 0                | 20,080,017        | 11,058,953        | 0                | 11,058,953        |
| E-AMTX    |         | Amortization Expense-Franchises/Misc Intangibles | 26,612             | 0                | 26,612             | 26,612            | 0                | 26,612            | 0                 | 0                | 0                 |
| E-OTX     |         | Taxes Other Than FIT--Distribution               | 45,877,781         | 0                | 45,877,781         | 39,746,159        | 0                | 39,746,159        | 6,131,622         | 0                | 6,131,622         |
|           |         | <b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>       | <b>77,043,363</b>  | <b>0</b>         | <b>77,043,363</b>  | <b>59,852,788</b> | <b>0</b>         | <b>59,852,788</b> | <b>17,190,575</b> | <b>0</b>         | <b>17,190,575</b> |
|           |         | <b>TOTAL DISTRIBUTION EXPENSES</b>               | <b>100,148,787</b> | <b>8,057,868</b> | <b>108,206,655</b> | <b>74,919,924</b> | <b>5,254,536</b> | <b>80,174,460</b> | <b>25,228,863</b> | <b>2,803,332</b> | <b>28,032,195</b> |

|                                       |  |            |
|---------------------------------------|--|------------|
| <b>RESULTS OF OPERATIONS</b>          |  | Report ID: |
| <b>ELECTRIC OPERATING STATEMENT</b>   |  | E-OPS-12A  |
| For Twelve Months Ended July 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             |
|---|---------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| <b>CUSTOMER ACCOUNTS EXPENSES:</b>            |         |  |                   |                   |                   |                   |                   |                   |                  |                   |                   |
| 2   | 901000  | Supervision                            | 0                 | 621,454           | 621,454           | 0                 | 407,910           | 407,910           | 0                | 213,544           | 213,544           |
| 2   | 902000  | Meter Reading Expenses                 | 2,861,314         | 100,831           | 2,962,145         | 2,487,985         | 66,183            | 2,554,168         | 373,329          | 34,648            | 407,977           |
| E-903   | 903XXX  | Customer Records & Collection Expenses | 1,962,959         | 6,354,277         | 8,317,236         | 1,318,881         | 4,170,820         | 5,489,701         | 644,078          | 2,183,457         | 2,827,535         |
| 2   | 904000  | Uncollectible Accounts                 | 0                 | 2,407,062         | 2,407,062         | 0                 | 1,579,947         | 1,579,947         | 0                | 827,115           | 827,115           |
| 2   | 905000  | Misc Customer Accounts                 | 0                 | 207,341           | 207,341           | 0                 | 136,094           | 136,094           | 0                | 71,247            | 71,247            |
| <b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>       |         |  | <b>4,824,273</b>  | <b>9,690,965</b>  | <b>14,515,238</b> | <b>3,806,866</b>  | <b>6,360,954</b>  | <b>10,167,820</b> | <b>1,017,407</b> | <b>3,330,011</b>  | <b>4,347,418</b>  |
| <b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>  |         |  |                   |                   |                   |                   |                   |                   |                  |                   |                   |
| E-908   | 908XXX  | Customer Assistance Expenses           | 28,268,340        | 258,261           | 28,526,601        | 20,631,646        | 169,517           | 20,801,163        | 7,636,694        | 88,744            | 7,725,438         |
| 2   | 909000  | Advertising                            | 5,374             | 926,919           | 932,293           | 1,470             | 608,411           | 609,881           | 3,904            | 318,508           | 322,412           |
| 2   | 910000  | Misc Customer Service & Info Exp       | (3,275)           | 147,335           | 144,060           | (3,275)           | 96,708            | 93,433            | 0                | 50,627            | 50,627            |
| <b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>  |         |  | <b>28,270,439</b> | <b>1,332,515</b>  | <b>29,602,954</b> | <b>20,629,841</b> | <b>874,636</b>    | <b>21,504,477</b> | <b>7,640,598</b> | <b>457,879</b>    | <b>8,098,477</b>  |
| <b>SALES EXPENSES:</b>                        |         |  |                   |                   |                   |                   |                   |                   |                  |                   |                   |
| 2   | 912000  | Demonstrating & Selling Expenses       | 0                 | 12,097            | 12,097            | 0                 | 7,940             | 7,940             | 0                | 4,157             | 4,157             |
| 2   | 913000  | Advertising                            | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                 | 0                 |
| 2   | 916000  | Miscellaneous Sales Expenses           | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                 | 0                 |
| <b>TOTAL SALES EXPENSES</b>                   |         |  | <b>0</b>          | <b>12,097</b>     | <b>12,097</b>     | <b>0</b>          | <b>7,940</b>      | <b>7,940</b>      | <b>0</b>         | <b>4,157</b>      | <b>4,157</b>      |
| <b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b> |         |  |                   |                   |                   |                   |                   |                   |                  |                   |                   |
| 4   | 920000  | Salaries                               | 671,865           | 25,199,751        | 25,871,616        | 542,341           | 16,891,141        | 17,433,482        | 129,524          | 8,308,610         | 8,438,134         |
| 4   | 921000  | Office Supplies & Expenses             | 81,509            | 3,907,339         | 3,988,848         | 81,369            | 2,619,050         | 2,700,419         | 140              | 1,288,289         | 1,288,429         |
| 4   | 922000  | Admin Exp Transferred--Credit          | 0                 | (62,664)          | (62,664)          | 0                 | (42,003)          | (42,003)          | 0                | (20,661)          | (20,661)          |
| 4   | 923000  | Outside Services Employed              | 29,567            | 12,906,922        | 12,936,489        | 29,567            | 8,651,381         | 8,680,948         | 0                | 4,255,541         | 4,255,541         |
| 4   | 924000  | Property Insurance Premium             | 0                 | 1,271,178         | 1,271,178         | 0                 | 852,058           | 852,058           | 0                | 419,120           | 419,120           |
| 4   | 925XXX  | Injuries and Damages                   | 28,372            | 3,634,333         | 3,662,705         | 24,859            | 2,436,057         | 2,460,916         | 3,513            | 1,198,276         | 1,201,789         |
| 4   | 926XXX  | Employee Pensions and Benefits         | 339,406           | 992,257           | 1,331,663         | 250,624           | 665,100           | 915,724           | 88,782           | 327,157           | 415,939           |
| 4   | 927000  | Franchise Requirements                 | 5,750             | 0                 | 5,750             | 0                 | 0                 | 0                 | 5,750            | 0                 | 5,750             |
| 1   | 928000  | Regulatory Commission Expenses         | 2,669,834         | 3,690,924         | 6,360,758         | 1,925,459         | 2,407,959         | 4,333,418         | 744,375          | 1,282,965         | 2,027,340         |
| 4   | 930000  | Miscellaneous General Expenses         | 139,481           | 2,865,165         | 3,004,646         | 82,027            | 1,920,491         | 2,002,518         | 57,454           | 944,674           | 1,002,128         |
| 4   | 931000  | Rents                                  | 33,162            | 1,032,305         | 1,065,467         | 23,805            | 691,944           | 715,749           | 9,357            | 340,361           | 349,718           |
| 4   | 935000  | Maintenance of General Plant           | 847,928           | 7,175,240         | 8,023,168         | 366,227           | 4,809,492         | 5,175,719         | 481,701          | 2,365,748         | 2,847,449         |
| <b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>    |         |  | <b>4,846,874</b>  | <b>62,612,750</b> | <b>67,459,624</b> | <b>3,326,278</b>  | <b>41,902,670</b> | <b>45,228,948</b> | <b>1,520,596</b> | <b>20,710,080</b> | <b>22,230,676</b> |

|                                       |                  |
|---------------------------------------|------------------|
| <b>RESULTS OF OPERATIONS</b>          | Report ID:       |
| <b>ELECTRIC OPERATING STATEMENT</b>   | <b>E-OPS-12A</b> |
| For Twelve Months Ended July 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                        | 1,521,068          | 10,211,475         | 11,732,543         | 905,070                | 6,844,650          | 7,749,720          | 615,998           | 3,366,825          | 3,982,823          |
| E-AMTX    |         | Amortization Expense-General Plant - 303000         | 0                  | 7,634              | 7,634              | 0                      | 4,980              | 4,980              | 0                 | 2,654              | 2,654              |
| E-AMTX    |         | Amortization Expense-Miscellaneous IT Intangible    | 238,458            | 5,509,051          | 5,747,509          | 236,690                | 3,692,661          | 3,929,351          | 1,768             | 1,816,390          | 1,818,158          |
| E-AMTX    |         | Amortization Expense-General Plant - 390200, 396200 | 0                  | 44,883             | 44,883             | 0                      | 30,085             | 30,085             | 0                 | 14,798             | 14,798             |
|           |         | <b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>        | <b>1,759,526</b>   | <b>15,773,043</b>  | <b>17,532,569</b>  | <b>1,141,760</b>       | <b>10,572,376</b>  | <b>11,714,136</b>  | <b>617,766</b>    | <b>5,200,667</b>   | <b>5,818,433</b>   |
|           |         | <b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>           | <b>6,606,400</b>   | <b>78,385,793</b>  | <b>84,992,193</b>  | <b>4,468,038</b>       | <b>52,475,046</b>  | <b>56,943,084</b>  | <b>2,138,362</b>  | <b>25,910,747</b>  | <b>28,049,109</b>  |
|           |         | <b>TOTAL EXPENSES BEFORE FIT</b>                    | <b>176,337,775</b> | <b>687,814,458</b> | <b>864,152,233</b> | <b>119,299,643</b>     | <b>450,107,808</b> | <b>569,407,451</b> | <b>57,038,132</b> | <b>237,706,650</b> | <b>294,744,782</b> |
|           |         | <b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>       |                    |                    | <b>164,892,641</b> |                        |                    | <b>100,415,624</b> |                   |                    | <b>64,477,017</b>  |
| E-FIT     |         | FEDERAL INCOME TAX--Normal Accrual                  |                    |                    | 17,601,681         |                        |                    | 10,880,546         |                   |                    | 6,721,135          |
| E-FIT     |         | DEFERRED FEDERAL INCOME TAX                         |                    |                    | 20,476,705         |                        |                    | 11,781,806         |                   |                    | 8,694,899          |
| E-FIT     |         | AMORTIZED ITC - NOXON                               |                    |                    | (175,892)          |                        |                    | (114,752)          |                   |                    | (61,140)           |
|           |         | <b>ELECTRIC NET OPERATING INCOME (LOSS)</b>         |                    |                    | <b>126,990,147</b> |                        |                    | <b>77,868,024</b>  |                   |                    | <b>49,122,123</b>  |

ALLOCATION RATIOS:

|       |    |                                       |          |         |         |
|-------|----|---------------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio         | 100.000% | 65.240% | 34.760% |
| E-ALL | 2  | Number of Customers                   | 100.000% | 65.638% | 34.362% |
| E-ALL | 3  | Direct Distribution Operating Expense | 100.000% | 65.210% | 34.790% |
| 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-555-12A  |
| For Twelve Months Ended July 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                  | 161,429,605 | 161,429,605 | 0                      | 105,316,674 | 105,316,674 | 0                 | 56,112,931 | 56,112,931 |
| 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  | 18,875,304         | 0           | 18,875,304  | 0                      | 0           | 0           | 18,875,304        | 0          | 18,875,304 |
| 1                 | 555550        | Non Monetary - Exchange Power | 0                  | 80,946      | 80,946      | 0                      | 52,809      | 52,809      | 0                 | 28,137     | 28,137     |
| 1                 | 555690        | Generation Other - Lancaster  | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0          | 0          |
| 1                 | 555700        | Bookout Purchases             | 0                  | 41,394,704  | 41,394,704  | 0                      | 27,005,905  | 27,005,905  | 0                 | 14,388,799 | 14,388,799 |
| 1                 | 555710        | Intercompany Purchase         | 0                  | 632,447     | 632,447     | 0                      | 412,608     | 412,608     | 0                 | 219,839    | 219,839    |
| TOTAL ACCOUNT 555 |               |                               | 18,875,304         | 203,537,702 | 222,413,006 | 0                      | 132,787,996 | 132,787,996 | 18,875,304        | 70,749,706 | 89,625,010 |

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:<br>E-557-12A |
| ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES |                         |
| For Twelve Months Ended July 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                 | 557000  | Other Expenses                             | 0                  | 5,816,812    | 5,816,812    | 0                      | 3,794,888   | 3,794,888   | 0                 | 2,021,924   | 2,021,924   |
| 1                 | 557010  | Other Power Supply Expense - Financial     | 0                  | (4,860,196)  | (4,860,196)  | 0                      | (3,170,792) | (3,170,792) | 0                 | (1,689,404) | (1,689,404) |
| 1                 | 557150  | Fuel - Economic Dispatch                   | 0                  | 105,973,355  | 105,973,355  | 0                      | 69,137,017  | 69,137,017  | 0                 | 36,836,338  | 36,836,338  |
| 1                 | 557160  | Power Supply Expense - Miscellaneous       | 0                  | 358,066      | 358,066      | 0                      | 233,602     | 233,602     | 0                 | 124,464     | 124,464     |
| 99                | 557161  | Unbilled Add-Ons                           | (678,812)          | 0            | (678,812)    | 0                      | 0           | 0           | (678,812)         | 0           | (678,812)   |
| 1                 | 557170  | Broker Fees - Power                        | 0                  | 844,914      | 844,914      | 0                      | 551,222     | 551,222     | 0                 | 293,692     | 293,692     |
| 1                 | 557200  | Nez Perce                                  | 818,702            | 0            | 818,702      | 497,498                | 0           | 497,498     | 321,204           | 0           | 321,204     |
| 99                | 557280  | Washington ERM Deferred                    | 14,530,816         | 0            | 14,530,816   | 14,530,816             | 0           | 14,530,816  | 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                         | 2,717,720          | 0            | 2,717,720    | 0                      | 0           | 0           | 2,717,720         | 0           | 2,717,720   |
| 99                | 557390  | Idaho PCA Amortization                     | 5,516,310          | 0            | 5,516,310    | 0                      | 0           | 0           | 5,516,310         | 0           | 5,516,310   |
| 1                 | 557395  | Optional Renewable Power Expense Offset    | 0                  | (142,622)    | (142,622)    | 0                      | (93,047)    | (93,047)    | 0                 | (49,575)    | (49,575)    |
| 1                 | 557610  | Other Expenses - Exposure                  | 0                  | (26,526)     | (26,526)     | 0                      | (17,306)    | (17,306)    | 0                 | (9,220)     | (9,220)     |
| 1                 | 557700  | Turbine Gas Bookout Expense                | 0                  | 13,423,262   | 13,423,262   | 0                      | 8,757,336   | 8,757,336   | 0                 | 4,665,926   | 4,665,926   |
| 1                 | 557711  | Turbine Gas Bookout Offset                 | 0                  | (13,423,262) | (13,423,262) | 0                      | (8,757,336) | (8,757,336) | 0                 | (4,665,926) | (4,665,926) |
| 1                 | 557730  | Other Power Exp - Intracompany Thermal Gas | 0                  | 49,246,692   | 49,246,692   | 0                      | 32,128,542  | 32,128,542  | 0                 | 17,118,150  | 17,118,150  |
| TOTAL ACCOUNT 557 |         |  | 22,904,736         | 157,210,495  | 180,115,231  | 15,028,314             | 102,564,126 | 117,592,440 | 7,876,422         | 54,646,369  | 62,522,791  |

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%  |

|  |            |
|--|------------|
| <b>RESULTS OF OPERATIONS</b>                               | Report ID: |
| <b>ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES</b> | E-903-12A  |
| For Twelve Months Ended July 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 | 1,962,959 | 6,354,277 | 8,317,236 | 1,318,881 | 4,170,820 | 5,489,701 | 644,078 | 2,183,457 | 2,827,535 |
| 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 |         |                                  | 1,962,959 | 6,354,277 | 8,317,236 | 1,318,881 | 4,170,820 | 5,489,701 | 644,078 | 2,183,457 | 2,827,535 |

ALLOCATION RATIOS:

|       |    |                                  |          |         |         |
|-------|----|----------------------------------|----------|---------|---------|
| E-ALL | 2  | Number of Customers              | 100.000% | 65.638% | 34.362% |
| E-ALL | 12 | Net Electric Plant (before DFIT) | 100.000% | 64.650% | 35.350% |



|  |                  |
|--|------------------|
| <b>RESULTS OF OPERATIONS</b>                               | Report ID:       |
| <b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b> | <b>E-908-12A</b> |
| For Twelve Months Ended July 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                 | 351,572    | 258,261   | 609,833    | 225,895    | 169,517   | 395,412    | 125,677   | 88,744    | 214,421   |
| 99                | 908600  | Public Purpose Tariff Rider Expense Offset  | 27,780,704 | 0         | 27,780,704 | 20,262,729 | 0         | 20,262,729 | 7,517,975 | 0         | 7,517,975 |
| 99                | 908610  | Limited Income Tax Refund Program           | 128,333    | 0         | 128,333    | 128,333    | 0         | 128,333    | 0         | 0         | 0         |
| 99                | 908690  | Unbilled Public Purpose Tariff Amortization | 7,731      | 0         | 7,731      | 14,689     | 0         | 14,689     | (6,958)   | 0         | (6,958)   |
| 99                | 908990  | DSM Amortization                            | 0          | 0         | 0          | 0          | 0         | 0          | 0         | 0         | 0         |
| TOTAL ACCOUNT 908 |         |   | 28,268,340 | 258,261   | 28,526,601 | 20,631,646 | 169,517   | 20,801,163 | 7,636,694 | 88,744    | 7,725,438 |

ALLOCATION RATIOS:

|       |    |                     |          |         |         |
|-------|----|---------------------|----------|---------|---------|
| E-ALL | 2  | Number of Customers | 100.000% | 65.638% | 34.362% |
| E-ALL | 99 | Not Allocated       | 0.000%   | 0.000%  | 0.000%  |

|  |                         |
|--|-------------------------|
| RESULTS OF OPERATIONS  | Report ID:<br>E-INT-12A |
| <b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>                                 |                         |
| For Twelve Months Ended July 31, 2012<br>Average of Monthly Averages Basis |                         |

AVISTA UTILITIES

| Ref/Basis | Description                            | System        | Washington    | Idaho       |
|-----------|--|---------------|---------------|-------------|
|           | Debt                                   |               |               |             |
| 1         | Capital Structure - Debt Ratio         |               | 52.52%        | 52.52%      |
| 2         | Cost of Debt                           |               | 5.687%        | 5.825%      |
|           | Total Weighted Cost                    |               | 2.987%        | 3.059%      |
| E-APL     | Net Rate Base                          | 1,769,064,009 | 1,150,021,141 | 619,042,868 |
|           | Interest Deduction for FIT Calculation | 53,287,652    | 34,351,131    | 18,936,521  |
| 1         | AMA Actual Debt Ratio                  |               |               |             |
| 2         | AMA Actual Debt Cost                   |               |               |             |

| RESULTS OF OPERATIONS                 |  | Report ID:<br>E-FIT-12A       | AVISTA UTILITIES |              |         |
|---------------------------------------|--|-------------------------------|------------------|--------------|---------|
| ELECTRIC FEDERAL INCOME TAXES         |  |                               |                  |              |         |
| For Twelve Months Ended July 31, 2012 |  |                               |                  |              |         |
| Average of Monthly Averages Basis     |  |                               |                  |              |         |
| Ref/Basis                             | Description                                    | System                        | Washington       | Idaho        |         |
|                                       | Calculation of Taxable Operating Income:       |                               |                  |              |         |
| E-OPS                                 | Operating Revenue                              | 1,029,044,874                 | 669,823,075      | 359,221,799  |         |
| E-OPS                                 | Less: Operating & Maintenance Expense          | 726,981,298                   | 465,964,025      | 261,017,273  |         |
| E-OPS                                 | Less: Book Deprec/Amort and Reg Amortizations  | 73,206,425                    | 51,897,484       | 21,308,941   |         |
| E-OTX                                 | Less: Taxes Other than FIT                     | 63,964,510                    | 51,545,942       | 12,418,568   |         |
|                                       | Net Operating Income Before FIT                | 164,892,641                   | 100,415,624      | 64,477,017   |         |
| E-INT                                 | Less: Interest Expense                         | 53,287,652                    | 34,351,131       | 18,936,521   |         |
| E-OPS                                 | Less: Colstrip 3 AFUDC Reallocation Adj        | 0                             | (190,572)        | 190,572      |         |
| E-SCM                                 | Plus: Schedule M Adjustments                   | (53,141,313)                  | (29,835,619)     | (23,305,694) |         |
|                                       | Taxable Net Operating Income                   | 58,463,676                    | 36,419,446       | 22,044,230   |         |
|                                       | Tax Rate                                       | 35.00%                        | 35.00%           | 35.00%       |         |
|                                       | Total Federal Income Tax                       | 20,462,287                    | 12,746,806       | 7,715,481    |         |
| 1                                     | Production Tax Credit                          | (188,111)                     | (122,724)        | (65,387)     |         |
| 1                                     | Investment Tax Credit - Noxon *                | (2,672,495)                   | (1,743,536)      | (928,959)    |         |
|                                       | Total Net Federal Income Tax                   | 17,601,681                    | 10,880,546       | 6,721,135    |         |
| E-DTE                                 | Deferred FIT                                   | 20,476,705                    | 11,781,806       | 8,694,899    |         |
| 1                                     | 411400 Amortized Investment Tax Credit - Noxon | (175,892)                     | (114,752)        | (61,140)     |         |
|                                       | Total Net FIT/Deferred FIT                     | 37,902,494                    | 22,547,600       | 15,354,894   |         |
| 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-12A  |
| For Twelve Months Ended July 31, 2012 |            |
| Average of Monthly Averages Basis     |            |

AVISTA UTILITIES

| Ref/Basis   | Description  | ***** SYSTEM ***** |               |               | ***** WASHINGTON ***** |              |              | ***** IDAHO ***** |              |              |
|-------------|--|--------------------|---------------|---------------|------------------------|--------------|--------------|-------------------|--------------|--------------|
|             |  | Direct             | Allocated     | Total         | Direct                 | Allocated    | Total        | Direct            | Allocated    | Total        |
| E-DEPX/AMTX | Book Depreciation & Amortization                       | 32,925,108         | 54,793,816    | 87,718,924    | 21,248,389             | 36,029,528   | 57,277,917   | 11,676,719        | 18,764,288   | 30,441,007   |
| 12          | 997001 Contributions In Aid of Construction            | 0                  | 1,338,189     | 1,338,189     | 0                      | 865,139      | 865,139      | 0                 | 473,050      | 473,050      |
| 2           | 997002 Injuries and Damages                            | 0                  | (1,552,000)   | (1,552,000)   | 0                      | (1,018,702)  | (1,018,702)  | 0                 | (533,298)    | (533,298)    |
| 12          | 997003 Salvage   | 0                  | 0             | 0             | 0                      | 0            | 0            | 0                 | 0            | 0            |
| 99          | 997004 Boulder Park Write Off                          | (103,282)          | 0             | (103,282)     | 0                      | 0            | 0            | (103,282)         | 0            | (103,282)    |
| 4           | 997005 FAS106 Current Retiree Medical Accrual          | 0                  | 2,869,857     | 2,869,857     | 0                      | 1,923,636    | 1,923,636    | 0                 | 946,221      | 946,221      |
| 99          | 997007 Idaho PCA                                       | 8,241,891          | 0             | 8,241,891     | 0                      | 0            | 0            | 8,241,891         | 0            | 8,241,891    |
| 99          | 997008 Idaho DSM Book Amortization                     | 0                  | 0             | 0             | 0                      | 0            | 0            | 0                 | 0            | 0            |
| 1           | 997009 Rathdrum Turbine Lease                          | 0                  | (33,828)      | (33,828)      | 0                      | (22,069)     | (22,069)     | 0                 | (11,759)     | (11,759)     |
| 4           | 997015 Airplane Lease Payments                         | 0                  | 373,084       | 373,084       | 0                      | 250,074      | 250,074      | 0                 | 123,010      | 123,010      |
| 12          | 997016 Redemption Expense Amortization                 | 0                  | 1,039,601     | 1,039,601     | 0                      | 672,102      | 672,102      | 0                 | 367,499      | 367,499      |
| 99          | 997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98) | 2,450,031          | 0             | 2,450,031     | 2,450,031              | 0            | 2,450,031    | 0                 | 0            | 0            |
| 99          | 997018 DSM Tariff Rider                                | (1,789,586)        | 0             | (1,789,586)   | (1,154,439)            | 0            | (1,154,439)  | (635,147)         | 0            | (635,147)    |
| 1           | 997019 CSS Temporary Service Fees                      | 265,118            | 0             | 265,118       | 46,890                 | 0            | 46,890       | 218,228           | 0            | 218,228      |
| 4           | 997020 FAS87 Current Pension Accrual                   | 0                  | (9,558,249)   | (9,558,249)   | 0                      | (6,406,799)  | (6,406,799)  | 0                 | (3,151,450)  | (3,151,450)  |
| 99          | 997021 Wartsilla Generators Amortization               | 337,788            | 0             | 337,788       | 153,132                | 0            | 153,132      | 184,656           | 0            | 184,656      |
| 99          | 997024 Kettle Falls Disallowance                       | (134,592)          | 0             | (134,592)     | (134,592)              | 0            | (134,592)    | 0                 | 0            | 0            |
| 2           | 997027 Uncollectibles                                  | 0                  | (26,526)      | (26,526)      | 0                      | (17,411)     | (17,411)     | 0                 | (9,115)      | (9,115)      |
| 99          | 997028 RTO Funding Amortization                        | 29,502             | 0             | 29,502        | 0                      | 0            | 0            | 29,502            | 0            | 29,502       |
| 99          | 997029 FAS106 Post Retirement Benefits                 | 339,356            | 0             | 339,356       | 250,574                | 0            | 250,574      | 88,782            | 0            | 88,782       |
| 12          | 997032 Interest Rate Swaps                             | 0                  | (20,220,571)  | (20,220,571)  | 0                      | (13,072,599) | (13,072,599) | 0                 | (7,147,972)  | (7,147,972)  |
| 99          | 997033 BPA Residential Exchange                        | (431,254)          | 0             | (431,254)     | (256,827)              | 0            | (256,827)    | (174,427)         | 0            | (174,427)    |
| 99          | 997034 Montana Hydro Settlement                        | 1,037,316          | 0             | 1,037,316     | 676,632                | 0            | 676,632      | 360,684           | 0            | 360,684      |
| 1           | 997041 Rathdrum Turbine Lease, Tax                     | 0                  | (371,327)     | (371,327)     | 0                      | (242,254)    | (242,254)    | 0                 | (129,073)    | (129,073)    |
| 99          | 997043 Washington Deferred Power Costs                 | 14,530,816         | 0             | 14,530,816    | 14,530,816             | 0            | 14,530,816   | 0                 | 0            | 0            |
| 1           | 997044 Non-Monetary Power Costs                        | 0                  | 80,946        | 80,946        | 0                      | 52,809       | 52,809       | 0                 | 28,137       | 28,137       |
| 1           | 997045 Section 199 Manufacturing Deduction             | 0                  | (3,105,838)   | (3,105,838)   | 0                      | (2,026,249)  | (2,026,249)  | 0                 | (1,079,589)  | (1,079,589)  |
| 4           | 997046 Nez Perce Settlement                            | (16,796)           | 0             | (16,796)      | (22,008)               | 0            | (22,008)     | 5,212             | 0            | 5,212        |
| 99          | 997047 Clark Fork Preventive Maint. Exp (PME's)        | 264,791            | 0             | 264,791       | 0                      | 0            | 0            | 264,791           | 0            | 264,791      |
| 12          | 997048 AFUDC   | 0                  | (1,554,892)   | (1,554,892)   | 0                      | (1,005,238)  | (1,005,238)  | 0                 | (549,654)    | (549,654)    |
| 11          | 997049 Tax Depreciation                                | 0                  | (129,168,850) | (129,168,850) | 0                      | (83,994,628) | (83,994,628) | 0                 | (45,174,222) | (45,174,222) |
| 99          | 997050 CS2 Levelized Return                            | 277,070            | 0             | 277,070       | 0                      | 0            | 0            | 277,070           | 0            | 277,070      |
| 99          | 997051 Wind Generation AFUDC - ID                      | (54,912)           | 0             | (54,912)      | 0                      | 0            | 0            | (54,912)          | 0            | (54,912)     |
| 4           | 997052 Noxon Spill                                     | 0                  | (62,314)      | (62,314)      | 0                      | (40,654)     | (40,654)     | 0                 | (21,660)     | (21,660)     |
| 99          | 997053 Renewable Energy Cert Fees                      | 0                  | (1,313)       | (1,313)       | 0                      | (880)        | (880)        | 0                 | (433)        | (433)        |
| 99          | 997054 Spokane River Relicensing                       | 78,736             | 0             | 78,736        | 72,939                 | 0            | 72,939       | 5,797             | 0            | 5,797        |
| 99          | 997058 Colstrip Settlement                             | 0                  | 0             | 0             | 0                      | 0            | 0            | 0                 | 0            | 0            |

|                                       |            |
|---------------------------------------|------------|
| RESULTS OF OPERATIONS                 | Report ID: |
| ELECTRIC SCHEDULE M ITEMS             | E-SCM-12A  |
| For Twelve Months Ended July 31, 2012 |            |
| Average of Monthly Averages Basis     |            |

AVISTA UTILITIES

| Ref/Basis | Description | ***** SYSTEM *****                      |             |               | ***** WASHINGTON ***** |             |              | ***** IDAHO ***** |             |              |              |
|-----------|-------------|---|-------------|---------------|------------------------|-------------|--------------|-------------------|-------------|--------------|--------------|
|           |             | Direct                                  | Allocated   | Total         | Direct                 | Allocated   | Total        | Direct            | Allocated   | Total        |              |
| 99        | 997059      | Spokane River Relicensing PME           | 73,312      | 0             | 73,312                 | 46,316      | 0            | 46,316            | 26,996      | 0            | 26,996       |
| 1         | 997061      | CDA Fund Settlement                     | 11,065      | 200,000       | 211,065                | 11,065      | 130,480      | 141,545           | 0           | 69,520       | 69,520       |
| 4         | 997062      | Gain on Sale of Office Bldg             | 0           | (81,705)      | (81,705)               | 0           | (54,766)     | (54,766)          | 0           | (26,939)     | (26,939)     |
| 1         | 997063      | CDA Lake Settlement                     | 183,093     | 932,318       | 1,115,411              | 152,118     | 608,244      | 760,362           | 30,975      | 324,074      | 355,049      |
| 99        | 997064      | Chicago Climate Exchange                | 0           | 0             | 0                      | 0           | 0            | 0                 | 0           | 0            | 0            |
| 99        | 997065      | Amortization - Unbilled Revenue Add-Ins | (601,705)   | 0             | (601,705)              | (236,267)   | 0            | (236,267)         | (365,438)   | 0            | (365,438)    |
| 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                      | 1,360,000   | 0             | 1,360,000              | 1,360,000   | 0            | 1,360,000         | 0           | 0            | 0            |
| 1         | 997072      | CDA Fund Settlement-Prepayment          | 0           | 0             | 0                      | 0           | 0            | 0                 | 0           | 0            | 0            |
| 1         | 997073      | DSIT Amortization - ID                  | (5,392,526) | 0             | (5,392,526)            | 0           | 0            | 0                 | (5,392,526) | 0            | (5,392,526)  |
| 11        | 997080      | Book Transportation Depreciation        | 0           | 1,662,791     | 1,662,791              | 0           | 1,081,263    | 1,081,263         | 0           | 581,528      | 581,528      |
| 1         | 997081      | Deferred Compensation                   | 0           | (909,935)     | (909,935)              | 0           | (609,920)    | (609,920)         | 0           | (300,015)    | (300,015)    |
| 1         | 997082      | Meal Disallowances                      | 0           | 367,503       | 367,503                | 0           | 246,334      | 246,334           | 0           | 121,169      | 121,169      |
| 1         | 997083      | Paid Time Off                           | 0           | 373,648       | 373,648                | 0           | 250,453      | 250,453           | 0           | 123,195      | 123,195      |
| 2         | 997084      | Customer Uncollectibles                 | 0           | 354,877       | 354,877                | 0           | 232,934      | 232,934           | 0           | 121,943      | 121,943      |
| 99        | 997088      | Deferred O&M Colstrip & CS2             | (4,724,684) | 0             | (4,724,684)            | (3,015,671) | 0            | (3,015,671)       | (1,709,013) | 0            | (1,709,013)  |
| 99        | 997089      | CNC Transmission                        | (588,534)   | 0             | (588,534)              | (397,827)   | 0            | (397,827)         | (190,707)   | 0            | (190,707)    |
| 99        | 997091      | LIDAR O&M Reg Def DFIT                  | 23,132      | 0             | 23,132                 | 23,132      | 0            | 23,132            | 0           | 0            | 0            |
| 99        | 997092      | Smart Grid                              | 442,913     | 0             | 442,913                | 442,913     | 0            | 442,913           | 0           | 0            | 0            |
| 99        | 997093      | EWEB Renewable Energy Credits           | 86,238      | 0             | 86,238                 | 86,238      | 0            | 86,238            | 0           | 0            | 0            |
|           |             | TOTAL SCHEDULE M ADJUSTMENTS            | 49,119,405  | (102,260,718) | (53,141,313)           | 36,333,554  | (66,169,173) | (29,835,619)      | 12,785,851  | (36,091,545) | (23,305,694) |

ALLOCATION RATIOS:

|       |    |                                       |          |         |         |
|-------|----|---------------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio         | 100.000% | 65.240% | 34.760% |
| E-ALL | 2  | Number of Customers                   | 100.000% | 65.638% | 34.362% |
| E-ALL | 3  | Direct Distribution Operating Expense | 100.000% | 65.210% | 34.790% |
| E-ALL | 4  | Jurisdictional 4-Factor Ratio         | 100.000% | 67.029% | 32.971% |
| E-ALL | 10 | Net Electric Distribution Plant       | 100.000% | 63.480% | 36.520% |
| E-ALL | 11 | Book Depreciation                     | 100.000% | 65.027% | 34.973% |
| E-ALL | 12 | Net Electric Plant (before DFIT)      | 100.000% | 64.650% | 35.350% |
| E-ALL | 99 | Not Allocated                         | 0.000%   | 0.000%  | 0.000%  |

|  |                  |
|--|------------------|
| <b>RESULTS OF OPERATIONS</b>                 | Report ID:       |
| <b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b> | <b>E-DTE-12A</b> |
| For Twelve Months Ended July 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           | 24,938,224 | 24,938,224  | 0           | 16,136,527 | 16,136,527  | 0           | 8,801,697 | 8,801,697   |
| 99  | 410100  | Deferred Federal Income Tax Expense - Washington | (1,847,753) | 0          | (1,847,753) | (1,847,753) | 0          | (1,847,753) | 0           | 0         | 0           |
| 99  | 410100  | Deferred Federal Income Tax Expense - Idaho      | 800,941     | 0          | 800,941     | 0           | 0          | 0           | 800,941     | 0         | 800,941     |
|   | 410100  | Total  | (1,046,812) | 24,938,224 | 23,891,412  | (1,847,753) | 16,136,527 | 14,288,774  | 800,941     | 8,801,697 | 9,602,638   |
| 14  | 411100  | Deferred Federal Income Tax Expense - Allocated  | 0           | 572,859    | 572,859     | 0           | 370,674    | 370,674     | 0           | 202,185   | 202,185     |
| 99  | 411100  | Deferred Federal Income Tax Expense - Washington | (2,877,642) | 0          | (2,877,642) | (2,877,642) | 0          | (2,877,642) | 0           | 0         | 0           |
| 99  | 411100  | Deferred Federal Income Tax Expense - Idaho      | (1,109,924) | 0          | (1,109,924) | 0           | 0          | 0           | (1,109,924) | 0         | (1,109,924) |
|   | 411100  | Total  | (3,987,566) | 572,859    | (3,414,707) | (2,877,642) | 370,674    | (2,506,968) | (1,109,924) | 202,185   | (907,739)   |
| Total Deferred Federal Income Tax Expense |         |  | (5,034,378) | 25,511,083 | 20,476,705  | (4,725,395) | 16,507,201 | 11,781,806  | (308,983)   | 9,003,882 | 8,694,899   |

|       |    |                            |          |         |         |
|-------|----|----------------------------|----------|---------|---------|
| E-ALL | 14 | Net Allocated Schedule M's | 100.000% | 64.706% | 35.294% |
| E-ALL | 99 | Not Allocated              | 0.000%   | 0.000%  | 0.000%  |

|                                       |            |
|---------------------------------------|------------|
| RESULTS OF OPERATIONS                 | Report ID: |
| ELECTRIC TAXES OTHER THAN FIT         | E-OTX-12A  |
| For Twelve Months Ended July 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          | 40,004     | 40,004     | 0          | 26,099     | 26,099     | 0         | 13,905    | 13,905     |
| 1                         | 408140  | State Kwh Generation Tax                  | 0          | 1,527,480  | 1,527,480  | 0          | 996,528    | 996,528    | 0         | 530,952   | 530,952    |
| 1                         | 408150  | R&P Property Tax--Production              | 0          | 11,886,168 | 11,886,168 | 0          | 7,754,536  | 7,754,536  | 0         | 4,131,632 | 4,131,632  |
| 1                         | 408180  | R&P Property Tax--Transmission            | 0          | 4,213,413  | 4,213,413  | 0          | 2,748,831  | 2,748,831  | 0         | 1,464,582 | 1,464,582  |
| 1                         | 409100  | State Income Tax--Montana & Oregon        | 0          | 419,664    | 419,664    | 0          | 273,789    | 273,789    | 0         | 145,875   | 145,875    |
|                           |         | TOTAL PRODUCTION & TRANSMISSION           | 0          | 18,086,729 | 18,086,729 | 0          | 11,799,783 | 11,799,783 | 0         | 6,286,946 | 6,286,946  |
| DISTRIBUTION              |         |   |            |            |            |            |            |            |           |           |            |
| 99                        | 408110  | State Excise Tax                          | 18,659,268 | 0          | 18,659,268 | 18,659,268 | 0          | 18,659,268 | 0         | 0         | 0          |
| 99                        | 408120  | Municipal Occupation & License Tax        | 19,867,108 | 0          | 19,867,108 | 16,708,293 | 0          | 16,708,293 | 3,158,815 | 0         | 3,158,815  |
| 99                        | 408160  | Miscellaneous State or Local Tax--WA & ID | 59         | 0          | 59         | 0          | 0          | 0          | 59        | 0         | 59         |
| 99                        | 408170  | R&P Property Tax--Distribution            | 6,891,343  | 0          | 6,891,343  | 4,378,598  | 0          | 4,378,598  | 2,512,745 | 0         | 2,512,745  |
| 99                        | 409100  | State Income Tax--Idaho                   | 460,003    | 0          | 460,003    | 0          | 0          | 0          | 460,003   | 0         | 460,003    |
|                           |         | TOTAL DISTRIBUTION                        | 45,877,781 | 0          | 45,877,781 | 39,746,159 | 0          | 39,746,159 | 6,131,622 | 0         | 6,131,622  |
|                           |         | TOTAL TAXES OTHER THAN FIT                | 45,877,781 | 18,086,729 | 63,964,510 | 39,746,159 | 11,799,783 | 51,545,942 | 6,131,622 | 6,286,946 | 12,418,568 |

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**  
**ELECTRIC UTILITY PLANT**  
For Twelve Months Ended July 31, 2012  
Average of Monthly Averages Basis

Report ID:  
E-PLT-12A

AVISTA UTILITIES

|   |         |  | *****SYSTEM***** |                      |                      | *****WASHINGTON***** |                    |                    | *****IDAHO***** |                    |                    |
|---|---------|--|------------------|----------------------|----------------------|----------------------|--------------------|--------------------|-----------------|--------------------|--------------------|
| Ref/Basis                               | Account | Description                                      | Direct           | Allocated            | Total                | Direct               | Allocated          | Total              | Direct          | Allocated          | Total              |
| <b>PLANT IN SERVICE</b>                 |         |  |                  |                      |                      |                      |                    |                    |                 |                    |                    |
| <b>INTANGIBLE PLANT:</b>                |         |  |                  |                      |                      |                      |                    |                    |                 |                    |                    |
| 1                                       | 182324  | CDA Lake CDR Fund - Allocated                    | 0                | 9,533,333            | 9,533,333            | 0                    | 6,219,546          | 6,219,546          | 0               | 3,313,787          | 3,313,787          |
| 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                | 39,108,847           | 39,108,847           | 0                    | 25,514,612         | 25,514,612         | 0               | 13,594,235         | 13,594,235         |
| 1                                       | 302000  | Franchises & Consents                            | 594,627          | 44,049,218           | 44,643,845           | 594,627              | 28,737,710         | 29,332,337         | 0               | 15,311,508         | 15,311,508         |
| 1                                       | 303000  | Misc Intangible Plant- (C-IPL)                   | 153,179          | 2,015,857            | 2,169,036            | 153,179              | 1,315,145          | 1,468,324          | 0               | 700,712            | 700,712            |
| 1                                       | 303100  | Misc Intangible Plant-Mainframe Software (C-IPL) | 1,261,981        | 27,087,946           | 28,349,927           | 1,253,160            | 18,156,779         | 19,409,939         | 8,821           | 8,931,167          | 8,939,988          |
| 1                                       | 303110  | Misc Intangible Plant-PC Software (C-IPL)        | 0                | 2,026,783            | 2,026,783            | 0                    | 1,358,532          | 1,358,532          | 0               | 668,251            | 668,251            |
| <b>TOTAL INTANGIBLE PLANT</b>           |         |  | <b>2,009,787</b> | <b>125,821,984</b>   | <b>127,831,771</b>   | <b>2,000,966</b>     | <b>82,607,124</b>  | <b>84,608,090</b>  | <b>8,821</b>    | <b>43,214,860</b>  | <b>43,223,681</b>  |
| <b>STEAM PRODUCTION PLANT:</b>          |         |  |                  |                      |                      |                      |                    |                    |                 |                    |                    |
| 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                | 125,623,836          | 125,623,836          | 0                    | 81,956,991         | 81,956,991         | 0               | 43,666,845         | 43,666,845         |
| 1                                       | 312000  | Boiler Plant                                     | 0                | 169,980,717          | 169,980,717          | 0                    | 110,895,420        | 110,895,420        | 0               | 59,085,297         | 59,085,297         |
| 1                                       | 313000  | Generators                                       | 0                | 6,770                | 6,770                | 0                    | 4,417              | 4,417              | 0               | 2,353              | 2,353              |
| 1                                       | 314000  | Turbogenerator Units                             | 0                | 51,189,008           | 51,189,008           | 0                    | 33,395,709         | 33,395,709         | 0               | 17,793,299         | 17,793,299         |
| 1                                       | 315000  | Accessory Electric Equipment                     | 0                | 27,046,052           | 27,046,052           | 0                    | 17,644,844         | 17,644,844         | 0               | 9,401,208          | 9,401,208          |
| 1                                       | 316000  | Miscellaneous Power Plant Equipment              | 0                | 15,724,913           | 15,724,913           | 0                    | 10,258,933         | 10,258,933         | 0               | 5,465,980          | 5,465,980          |
| <b>TOTAL STEAM PRODUCTION PLANT</b>     |         |  | <b>0</b>         | <b>391,801,691</b>   | <b>391,801,691</b>   | <b>0</b>             | <b>255,611,424</b> | <b>255,611,424</b> | <b>0</b>        | <b>136,190,267</b> | <b>136,190,267</b> |
| <b>HYDRAULIC PRODUCTION PLANT:</b>      |         |  |                  |                      |                      |                      |                    |                    |                 |                    |                    |
| 1                                       | 330XXX  | Land & Land Rights                               | 0                | 56,811,208           | 56,811,208           | 0                    | 37,063,632         | 37,063,632         | 0               | 19,747,576         | 19,747,576         |
| 1                                       | 331XXX  | Structures & Improvements                        | 0                | 43,364,522           | 43,364,522           | 0                    | 28,291,014         | 28,291,014         | 0               | 15,073,508         | 15,073,508         |
| 1                                       | 332XXX  | Reservoirs, Dams, & Waterways                    | 0                | 122,653,597          | 122,653,597          | 0                    | 80,019,207         | 80,019,207         | 0               | 42,634,390         | 42,634,390         |
| 1                                       | 333000  | Waterwheels, Turbines, & Generators              | 0                | 156,951,013          | 156,951,013          | 0                    | 102,394,841        | 102,394,841        | 0               | 54,556,172         | 54,556,172         |
| 1                                       | 334000  | Accessory Electric Equipment                     | 0                | 33,957,811           | 33,957,811           | 0                    | 22,154,076         | 22,154,076         | 0               | 11,803,735         | 11,803,735         |
| 1                                       | 335XXX  | Miscellaneous Power Plant Equipment              | 0                | 7,969,048            | 7,969,048            | 0                    | 5,199,007          | 5,199,007          | 0               | 2,770,041          | 2,770,041          |
| 1                                       | 336000  | Roads, Railroads, & Bridges                      | 0                | 2,007,509            | 2,007,509            | 0                    | 1,309,699          | 1,309,699          | 0               | 697,810            | 697,810            |
| <b>TOTAL HYDRAULIC PRODUCTION PLANT</b> |         |  | <b>0</b>         | <b>423,714,708</b>   | <b>423,714,708</b>   | <b>0</b>             | <b>276,431,476</b> | <b>276,431,476</b> | <b>0</b>        | <b>147,283,232</b> | <b>147,283,232</b> |
| <b>OTHER PRODUCTION PLANT:</b>          |         |  |                  |                      |                      |                      |                    |                    |                 |                    |                    |
| 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                | 16,487,659           | 16,487,659           | 0                    | 10,756,549         | 10,756,549         | 0               | 5,731,110          | 5,731,110          |
| 1                                       | 342000  | Fuel Holders, Producers, & Accessories           | 0                | 21,199,827           | 21,199,827           | 0                    | 13,830,767         | 13,830,767         | 0               | 7,369,060          | 7,369,060          |
| 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                | 200,417,148          | 200,417,148          | 0                    | 130,752,147        | 130,752,147        | 0               | 69,665,001         | 69,665,001         |
| 1                                       | 344010  | Generators - Solar                               | 0                | 95,972               | 95,972               | 0                    | 62,612             | 62,612             | 0               | 33,360             | 33,360             |
| 1                                       | 345000  | Accessory Electric Equipment                     | 0                | 17,073,219           | 17,073,219           | 0                    | 11,138,568         | 11,138,568         | 0               | 5,934,651          | 5,934,651          |
| 1                                       | 345010  | Accessory Electric Equipment - Solar             | 0                | 12,555               | 12,555               | 0                    | 8,191              | 8,191              | 0               | 4,364              | 4,364              |
| 1                                       | 346000  | Miscellaneous Power Plant Equipment              | 0                | 1,626,764            | 1,626,764            | 0                    | 1,061,301          | 1,061,301          | 0               | 565,463            | 565,463            |
| <b>TOTAL OTHER PRODUCTION PLANT</b>     |         |  | <b>0</b>         | <b>279,695,092</b>   | <b>279,695,092</b>   | <b>0</b>             | <b>182,473,078</b> | <b>182,473,078</b> | <b>0</b>        | <b>97,222,014</b>  | <b>97,222,014</b>  |
| <b>TOTAL PRODUCTION PLANT</b>           |         |  | <b>0</b>         | <b>1,095,211,491</b> | <b>1,095,211,491</b> | <b>0</b>             | <b>714,515,978</b> | <b>714,515,978</b> | <b>0</b>        | <b>380,695,513</b> | <b>380,695,513</b> |



**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
For Twelve Months Ended July 31, 2012  
Average of Monthly Averages Basis

Report ID:  
E-PLT-12A

AVISTA UTILITIES

|   |         |                                  | *****SYSTEM*****     |                      |                      | *****WASHINGTON***** |                      |                      | *****IDAHO*****    |                    |                      |
|---|---------|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|--------------------|----------------------|
| Ref/Basis                                 | Account | Description                      | Direct               | Allocated            | Total                | Direct               | Allocated            | Total                | Direct             | Allocated          | Total                |
| <b>TRANSMISSION PLANT:</b>                |         |                                  |                      |                      |                      |                      |                      |                      |                    |                    |                      |
| 1   | 350XXX  | Land & Land Rights               | 0                    | 19,249,974           | 19,249,974           | 0                    | 12,558,683           | 12,558,683           | 0                  | 6,691,291          | 6,691,291            |
| 1   | 352XXX  | Structures & Improvements        | 0                    | 16,726,683           | 16,726,683           | 0                    | 10,912,488           | 10,912,488           | 0                  | 5,814,195          | 5,814,195            |
| 1   | 353000  | Station Equipment                | 0                    | 202,688,383          | 202,688,383          | 0                    | 132,233,901          | 132,233,901          | 0                  | 70,454,482         | 70,454,482           |
| 1   | 354000  | Towers & Fixtures                | 0                    | 17,121,524           | 17,121,524           | 0                    | 11,170,082           | 11,170,082           | 0                  | 5,951,442          | 5,951,442            |
| 1   | 355000  | Poles & Fixtures                 | 0                    | 142,827,391          | 142,827,391          | 0                    | 93,180,590           | 93,180,590           | 0                  | 49,646,801         | 49,646,801           |
| 1   | 356000  | Overhead Conductors & Devices    | 0                    | 111,580,619          | 111,580,619          | 0                    | 72,795,196           | 72,795,196           | 0                  | 38,785,423         | 38,785,423           |
| 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              |
| <b>TOTAL TRANSMISSION PLANT</b>           |         |                                  | <b>0</b>             | <b>517,002,379</b>   | <b>517,002,379</b>   | <b>0</b>             | <b>337,292,352</b>   | <b>337,292,352</b>   | <b>0</b>           | <b>179,710,027</b> | <b>179,710,027</b>   |
| <b>DISTRIBUTION PLANT:</b>                |         |                                  |                      |                      |                      |                      |                      |                      |                    |                    |                      |
| 99  | 360200  | Land & Land Rights               | 4,561,175            | 0                    | 4,561,175            | 3,340,938            | 0                    | 3,340,938            | 1,220,237          | 0                  | 1,220,237            |
| 99  | 360400  | Land Easements                   | 1,849,716            | 0                    | 1,849,716            | 150,025              | 0                    | 150,025              | 1,699,691          | 0                  | 1,699,691            |
| 99  | 361000  | Structures & Improvements        | 16,970,076           | 0                    | 16,970,076           | 11,852,637           | 0                    | 11,852,637           | 5,117,439          | 0                  | 5,117,439            |
| 99  | 362000  | Station Equipment                | 104,800,574          | 0                    | 104,800,574          | 68,073,697           | 0                    | 68,073,697           | 36,726,877         | 0                  | 36,726,877           |
| 99  | 364000  | Poles, Towers, & Fixtures        | 245,018,282          | 0                    | 245,018,282          | 149,800,421          | 0                    | 149,800,421          | 95,217,861         | 0                  | 95,217,861           |
| 99  | 365000  | Overhead Conductors & Devices    | 163,637,525          | 0                    | 163,637,525          | 100,701,717          | 0                    | 100,701,717          | 62,935,808         | 0                  | 62,935,808           |
| 99  | 366000  | Underground Conduit              | 81,976,218           | 0                    | 81,976,218           | 51,124,641           | 0                    | 51,124,641           | 30,851,577         | 0                  | 30,851,577           |
| 99  | 367000  | Underground Conductors & Devices | 136,537,467          | 0                    | 136,537,467          | 88,018,737           | 0                    | 88,018,737           | 48,518,730         | 0                  | 48,518,730           |
| 99  | 368000  | Line Transformers                | 191,631,922          | 0                    | 191,631,922          | 127,498,603          | 0                    | 127,498,603          | 64,133,319         | 0                  | 64,133,319           |
| 99  | 369XXX  | Services                         | 123,807,008          | 0                    | 123,807,008          | 77,480,395           | 0                    | 77,480,395           | 46,326,613         | 0                  | 46,326,613           |
| 99  | 370000  | Meters                           | 47,551,380           | 0                    | 47,551,380           | 26,684,077           | 0                    | 26,684,077           | 20,867,303         | 0                  | 20,867,303           |
| 99  | 373XXX  | Street Light & Signal Systems    | 34,710,983           | 0                    | 34,710,983           | 20,859,424           | 0                    | 20,859,424           | 13,851,559         | 0                  | 13,851,559           |
| <b>TOTAL DISTRIBUTION PLANT</b>           |         |                                  | <b>1,153,052,326</b> | <b>0</b>             | <b>1,153,052,326</b> | <b>725,585,312</b>   | <b>0</b>             | <b>725,585,312</b>   | <b>427,467,014</b> | <b>0</b>           | <b>427,467,014</b>   |
| <b>GENERAL PLANT: (From Report C-GPL)</b> |         |                                  |                      |                      |                      |                      |                      |                      |                    |                    |                      |
| 4   | 389XXX  | Land & Land Rights               | 1,043,889            | 3,095,087            | 4,138,976            | 370,266              | 2,074,606            | 2,444,872            | 673,623            | 1,020,481          | 1,694,104            |
| 4   | 390XXX  | Structures & Improvements        | 11,255,490           | 47,147,180           | 58,402,670           | 5,667,204            | 31,602,283           | 37,269,487           | 5,588,286          | 15,544,897         | 21,133,183           |
| 4   | 391XXX  | Office Furniture & Equipment     | 1,202,684            | 34,261,712           | 35,464,396           | 1,197,191            | 22,965,283           | 24,162,474           | 5,493              | 11,296,429         | 11,301,922           |
| 4   | 392XXX  | Transportation Equipment         | 12,057,143           | 7,833,942            | 19,891,085           | 8,623,805            | 5,251,013            | 13,874,818           | 3,433,338          | 2,582,929          | 6,016,267            |
| 4   | 393000  | Stores Equipment                 | 288,509              | 1,511,193            | 1,799,702            | 123,961              | 1,012,938            | 1,136,899            | 164,548            | 498,255            | 662,803              |
| 4   | 394000  | Tools, Shop & Garage Equipment   | 1,593,384            | 6,034,842            | 7,628,226            | 1,205,261            | 4,045,094            | 5,250,355            | 388,123            | 1,989,748          | 2,377,871            |
| 4   | 395000  | Laboratory Equipment             | 290,292              | 1,204,543            | 1,494,835            | 188,432              | 807,393              | 995,825              | 101,860            | 397,150            | 499,010              |
| 4   | 396XXX  | Power Operated Equipment         | 26,760,720           | 10,536,273           | 37,296,993           | 16,932,104           | 7,062,358            | 23,994,462           | 9,828,616          | 3,473,915          | 13,302,531           |
| 4   | 397XXX  | Communications Equipment         | 12,726,763           | 48,614,868           | 61,341,631           | 6,926,486            | 32,586,060           | 39,512,546           | 5,800,277          | 16,028,808         | 21,829,085           |
| 4   | 398000  | Miscellaneous Equipment          | 2,677                | 301,719              | 304,396              | 162                  | 202,239              | 202,401              | 2,515              | 99,480             | 101,995              |
| <b>TOTAL GENERAL PLANT</b>                |         |                                  | <b>67,221,551</b>    | <b>160,541,359</b>   | <b>227,762,910</b>   | <b>41,234,872</b>    | <b>107,609,267</b>   | <b>148,844,139</b>   | <b>25,986,679</b>  | <b>52,932,092</b>  | <b>78,918,771</b>    |
| <b>TOTAL PLANT IN SERVICE</b>             |         |                                  | <b>1,222,283,664</b> | <b>1,898,577,213</b> | <b>3,120,860,877</b> | <b>768,821,150</b>   | <b>1,242,024,721</b> | <b>2,010,845,871</b> | <b>453,462,514</b> | <b>656,552,492</b> | <b>1,110,015,006</b> |

|                                       |                  |
|---------------------------------------|------------------|
| <b>RESULTS OF OPERATIONS</b>          | Report ID:       |
| <b>ELECTRIC UTILITY PLANT</b>         | <b>E-PLT-12A</b> |
| For Twelve Months Ended July 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                |
| <b>ACCUMULATED DEPRECIATION</b> |         |   |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| E-ADEP                          |         | Steam Production Plant                                | 0                    | (271,531,825)        | (271,531,825)          | 0                    | (177,147,363)        | (177,147,363)        | 0                    | (94,384,462)         | (94,384,462)         |
| E-ADEP                          |         | Hydro Production Plant                                | 0                    | (107,956,551)        | (107,956,551)          | 0                    | (70,430,854)         | (70,430,854)         | 0                    | (37,525,697)         | (37,525,697)         |
| E-ADEP                          |         | Other Production Plant                                | 0                    | (72,146,709)         | (72,146,709)           | 0                    | (47,068,513)         | (47,068,513)         | 0                    | (25,078,196)         | (25,078,196)         |
| E-ADEP                          |         | Transmission Plant                                    | 0                    | (175,133,689)        | (175,133,689)          | 0                    | (114,257,219)        | (114,257,219)        | 0                    | (60,876,470)         | (60,876,470)         |
| E-ADEP                          |         | Distribution Plant                                    | (349,966,107)        | 0                    | (349,966,107)          | (215,789,918)        | 0                    | (215,789,918)        | (134,176,189)        | 0                    | (134,176,189)        |
| E-ADEP                          |         | General Plant   | (20,872,369)         | (56,362,702)         | (77,235,071)           | (11,625,093)         | (37,779,355)         | (49,404,448)         | (9,247,276)          | (18,583,347)         | (27,830,623)         |
|                                 |         | <b>TOTAL ACCUMULATED DEPRECIATION</b>                 | <b>(370,838,476)</b> | <b>(683,131,476)</b> | <b>(1,053,969,952)</b> | <b>(227,415,011)</b> | <b>(446,683,304)</b> | <b>(674,098,315)</b> | <b>(143,423,465)</b> | <b>(236,448,172)</b> | <b>(379,871,637)</b> |
| <b>ACCUMULATED AMORTIZATION</b> |         |   |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| E-AAMT                          |         | Production/Transmission-Franchises/Misc Intangibles   | 0                    | (6,150,225)          | (6,150,225)            | 0                    | (4,012,407)          | (4,012,407)          | 0                    | (2,137,818)          | (2,137,818)          |
| E-AAMT                          |         | Distribution-Franchises/Misc Intangibles              | (70,457)             | 0                    | (70,457)               | (70,457)             | 0                    | (70,457)             | 0                    | 0                    | 0                    |
| E-AAMT                          |         | General Plant - 303000                                | 0                    | (30,848)             | (30,848)               | 0                    | (20,125)             | (20,125)             | 0                    | (10,723)             | (10,723)             |
| E-AAMT                          |         | Miscellaneous IT Intangible Plant -3031XX             | (171,378)            | (14,409,273)         | (14,580,651)           | (171,043)            | (9,658,391)          | (9,829,434)          | (335)                | (4,750,882)          | (4,751,217)          |
| E-AAMT                          |         | General Plant - 390200, 396200                        | (120,801)            | (121,512)            | (242,313)              | (117,232)            | (81,448)             | (198,680)            | (3,569)              | (40,064)             | (43,633)             |
|                                 |         | <b>TOTAL ACCUMULATED AMORTIZATION</b>                 | <b>(362,636)</b>     | <b>(20,711,858)</b>  | <b>(21,074,494)</b>    | <b>(358,732)</b>     | <b>(13,772,371)</b>  | <b>(14,131,103)</b>  | <b>(3,904)</b>       | <b>(6,939,487)</b>   | <b>(6,943,391)</b>   |
|                                 |         | <b>TOTAL ACCUMULATED DEPR/AMORT</b>                   | <b>(371,201,112)</b> | <b>(703,843,334)</b> | <b>(1,075,044,446)</b> | <b>(227,773,743)</b> | <b>(460,455,675)</b> | <b>(688,229,418)</b> | <b>(143,427,369)</b> | <b>(243,387,659)</b> | <b>(386,815,028)</b> |
|                                 |         | <b>NET ELECTRIC UTILITY PLANT before DFIT</b>         | <b>851,082,552</b>   | <b>1,194,733,879</b> | <b>2,045,816,431</b>   | <b>541,047,407</b>   | <b>781,569,046</b>   | <b>1,322,616,453</b> | <b>310,035,145</b>   | <b>413,164,833</b>   | <b>723,199,978</b>   |
| <b>ACCUMULATED DFIT</b>         |         |   |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| 12                              |         | ADFIT - FAS 109 Electric Plant (182310, 283170)       | 0                    | 0                    | 0                      | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    |
| 1                               |         | ADFIT - Colstrip PCB (283200)                         | 0                    | (425,714)            | (425,714)              | 0                    | (277,736)            | (277,736)            | 0                    | (147,978)            | (147,978)            |
| 12                              |         | ADFIT - Electric Plant In Service (282900)            | 0                    | (274,273,496)        | (274,273,496)          | 0                    | (177,317,815)        | (177,317,815)        | 0                    | (96,955,681)         | (96,955,681)         |
| 4                               |         | ADFIT - Common Plant (282900 from C-DTX)              | 0                    | (23,060,642)         | (23,060,642)           | 0                    | (15,457,318)         | (15,457,318)         | 0                    | (7,603,324)          | (7,603,324)          |
| 1                               |         | ADFIT - Lake CDA CDR Fund - Allocated (283324)        | 0                    | (3,336,667)          | (3,336,667)            | 0                    | (2,176,842)          | (2,176,842)          | 0                    | (1,159,825)          | (1,159,825)          |
| 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                    | (13,688,096)         | (13,688,096)           | 0                    | (8,930,114)          | (8,930,114)          | 0                    | (4,757,982)          | (4,757,982)          |
| 12                              |         | ADFIT - Electric portion of Bond Redemptions (283850) | 0                    | (4,905,989)          | (4,905,989)            | 0                    | (3,171,722)          | (3,171,722)          | 0                    | (1,734,267)          | (1,734,267)          |
|                                 |         | <b>TOTAL ACCUMULATED DFIT</b>                         | <b>0</b>             | <b>(320,390,604)</b> | <b>(320,390,604)</b>   | <b>0</b>             | <b>(207,788,227)</b> | <b>(207,788,227)</b> | <b>0</b>             | <b>(112,602,377)</b> | <b>(112,602,377)</b> |
|                                 |         | <b>NET ELECTRIC UTILITY PLANT</b>                     | <b>851,082,552</b>   | <b>874,343,275</b>   | <b>1,725,425,827</b>   | <b>541,047,407</b>   | <b>573,780,819</b>   | <b>1,114,828,226</b> | <b>310,035,145</b>   | <b>300,562,456</b>   | <b>610,597,601</b>   |

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% | 64.650% | 35.350% |
| E-ALL | 99 | Not Allocated                    | 0.000%   | 0.000%  | 0.000%  |

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Twelve Months Ended July 31, 2012  
Average of Monthly Averages Basis

Report ID:  
E-APL-12A

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                        | 851,082,552 | 874,343,275            | 1,725,425,827 | 541,047,407 | 573,780,819       | 1,114,828,226 | 310,035,145 | 300,562,456 | 610,597,601 |
|                    | OTHER ADJUSTMENTS                                    |             |                        |               |             |                   |               |             |             |             |
| 4                  | Gain on Sale of General Office Bldg (253850)         | 0           | (17,022)               | (17,022)      | 0           | (11,410)          | (11,410)      | 0           | (5,612)     | (5,612)     |
| 4                  | ADFIT - Gain on Sale of General Office Bldg (190850) | 0           | 5,965                  | 5,965         | 0           | 3,998             | 3,998         | 0           | 1,967       | 1,967       |
| 99                 | Colstrip 3 AFUDC Reallocation                        | 0           | 0                      | 0             | (1,188,094) | 0                 | (1,188,094)   | 1,188,094   | 0           | 1,188,094   |
| 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)                   | (2,484,425) | 0                      | (2,484,425)   | (796,215)   | 0                 | (796,215)     | (1,688,210) | 0           | (1,688,210) |
| 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)    | 6,711,301   | 0                      | 6,711,301     | 4,313,531   | 0                 | 4,313,531     | 2,397,770   | 0           | 2,397,770   |
| 99                 | ADFIT - Kettle Falls Disallowed (190420)             | 382,878     | 0                      | 382,878       | 382,878     | 0                 | 382,878       | 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)    | 1,020,643   | 0                      | 1,020,643     | 0           | 0                 | 0             | 1,020,643   | 0           | 1,020,643   |
| 99                 | ADFIT - Boulder Park Disallowed (190040)             | 552,775     | 0                      | 552,775       | 0           | 0                 | 0             | 552,775     | 0           | 552,775     |
| 99                 | Investment in WNP3 Exchange Power (124900, 124930)   | 18,579,007  | 0                      | 18,579,007    | 18,579,007  | 0                 | 18,579,007    | 0           | 0           | 0           |
| 99                 | ADFIT - WNP3 Exchange Power (283120)                 | (3,338,959) | 0                      | (3,338,959)   | (3,338,959) | 0                 | (3,338,959)   | 0           | 0           | 0           |
| 99                 | CDA Lake Settlement - WA (182382)                    | 1,343,711   | 0                      | 1,343,711     | 1,343,711   | 0                 | 1,343,711     | 0           | 0           | 0           |
| 99                 | CDA Lake Settlement - ID (186382)                    | 268,449     | 0                      | 268,449       | 0           | 0                 | 0             | 268,449     | 0           | 268,449     |
| 99                 | ADFIT - CDA Lake Settlement - Direct (283382)        | (564,257)   | 0                      | (564,257)     | (470,300)   | 0                 | (470,300)     | (93,957)    | 0           | (93,957)    |
| 99                 | CDA CDR Fund - Direct (182324)                       | 97,742      | 0                      | 97,742        | 97,742      | 0                 | 97,742        | 0           | 0           | 0           |
| 99                 | ADFIT - CDA CDR Fund - Direct (283324)               | (34,210)    | 0                      | (34,210)      | (34,210)    | 0                 | (34,210)      | 0           | 0           | 0           |
| 99                 | Spokane River Relicensing (182322)                   | 694,537     | 0                      | 694,537       | 644,299     | 0                 | 644,299       | 50,238      | 0           | 50,238      |
| 99                 | ADFIT - Spokane River Relicensing (283322)           | (243,073)   | 0                      | (243,073)     | (225,493)   | 0                 | (225,493)     | (17,580)    | 0           | (17,580)    |
| 99                 | Spokane River PM&Es (182323)                         | 643,088     | 0                      | 643,088       | 409,124     | 0                 | 409,124       | 233,964     | 0           | 233,964     |
| 99                 | ADFIT - Spokane River PM&Es (283323)                 | (225,096)   | 0                      | (225,096)     | (143,209)   | 0                 | (143,209)     | (81,887)    | 0           | (81,887)    |
| 99                 | Montana Riverbed Settlement (186360)                 | 5,009,918   | 0                      | 5,009,918     | 3,326,726   | 0                 | 3,326,726     | 1,683,192   | 0           | 1,683,192   |
| 99                 | ADFIT - Montana Riverbed Settlement (283365)         | (1,753,472) | 0                      | (1,753,472)   | (1,164,355) | 0                 | (1,164,355)   | (589,117)   | 0           | (589,117)   |
| 99                 | Lancaster Generation (182312)                        | 5,213,333   | 0                      | 5,213,333     | 5,213,333   | 0                 | 5,213,333     | 0           | 0           | 0           |
| 99                 | ADFIT - Lancaster Generation (283312)                | (1,824,667) | 0                      | (1,824,667)   | (1,824,667) | 0                 | (1,824,667)   | 0           | 0           | 0           |
| 99                 | Weatherization Loans - Sandpoint (124350)            | 62,344      | 0                      | 62,344        | 0           | 0                 | 0             | 62,344      | 0           | 62,344      |
| 4                  | Customer Advances (252000)                           | (865,184)   | (125)                  | (865,309)     | (248,002)   | (84)              | (248,086)     | (617,182)   | (41)        | (617,223)   |
| 99                 | Customer Deposits (235199)                           | (3,727,710) | 0                      | (3,727,710)   | (3,727,710) | 0                 | (3,727,710)   | 0           | 0           | 0           |
| C-WKC              | Working Capital                                      | 18,188,000  | 7,333,220              | 25,521,220    | 18,188,000  | 0                 | 18,188,000    | 0           | 7,333,220   | 7,333,220   |
| 99                 | DSM Programs (186710)                                | 0           | 0                      | 0             | 0           | 0                 | 0             | 0           | 0           | 0           |
|                    | TOTAL OTHER ADJUSTMENTS                              | 36,316,144  | 7,322,038              | 43,638,182    | 35,200,411  | (7,496)           | 35,192,915    | 1,115,733   | 7,329,534   | 8,445,267   |
|                    | NET RATE BASE  | 887,398,696 | 881,665,313            | 1,769,064,009 | 576,247,818 | 573,773,323       | 1,150,021,141 | 311,150,878 | 307,891,990 | 619,042,868 |

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% | 64.650% | 35.350% |
| E-ALL | 13 | Net Electric General Plant       | 100.000% | 66.061% | 33.939% |
| E-ALL | 99 | Not Allocated                    | 0.000%   | 0.000%  | 0.000%  |

|                                       |            |
|---------------------------------------|------------|
| RESULTS OF OPERATIONS                 | Report ID: |
| ELECTRIC DEPRECIATION EXPENSE         | E-DEPX-12A |
| For Twelve Months Ended July 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             |                   |
| <b>Electric Production</b>           |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
| 1                                    | Steam (ED-AN) | 10,678,598                        | 10,678,598                         |                                    |                      | 10,678,598        | 10,678,598        |                        | 6,966,717         | 6,966,717         |                   | 3,711,881         | 3,711,881         |                   |
| 1                                    | Hydro (ED-AN) | 8,831,090                         | 8,831,090                          |                                    |                      | 8,831,090         | 8,831,090         |                        | 5,761,403         | 5,761,403         |                   | 3,069,687         | 3,069,687         |                   |
| 1                                    | Other (ED-AN) | 7,973,674                         | 7,973,674                          |                                    |                      | 7,973,674         | 7,973,674         |                        | 5,202,025         | 5,202,025         |                   | 2,771,649         | 2,771,649         |                   |
| <b>Total Electric Production</b>     |               | <b>27,483,362</b>                 | <b>27,483,362</b>                  |                                    |                      | <b>27,483,362</b> | <b>27,483,362</b> |                        | <b>17,930,145</b> | <b>17,930,145</b> |                   | <b>9,553,217</b>  | <b>9,553,217</b>  |                   |
| <b>Electric Transmission</b>         |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
| 1                                    | ED-AN         | 10,532,451                        | 10,532,451                         |                                    |                      | 10,532,451        | 10,532,451        |                        | 6,871,371         | 6,871,371         |                   | 3,661,080         | 3,661,080         |                   |
| <b>Total Electric Transmission</b>   |               | <b>10,532,451</b>                 | <b>10,532,451</b>                  |                                    |                      | <b>10,532,451</b> | <b>10,532,451</b> |                        | <b>6,871,371</b>  | <b>6,871,371</b>  |                   | <b>3,661,080</b>  | <b>3,661,080</b>  |                   |
| <b>Electric Distribution</b>         |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                      | ED-ID         | 11,058,953                        | 11,058,953                         |                                    |                      | 11,058,953        | 11,058,953        |                        |                   |                   |                   | 11,058,953        | 11,058,953        |                   |
|                                      | ED-WA         | 20,080,017                        | 20,080,017                         |                                    |                      | 20,080,017        | 20,080,017        |                        | 20,080,017        | 20,080,017        |                   |                   |                   |                   |
| <b>Total Electric Distribution</b>   |               | <b>31,138,970</b>                 | <b>31,138,970</b>                  |                                    |                      | <b>31,138,970</b> | <b>31,138,970</b> |                        | <b>20,080,017</b> | <b>20,080,017</b> |                   | <b>11,058,953</b> | <b>11,058,953</b> |                   |
| <b>Gas Underground Storage</b>       |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                      | GD-AN         | 623,257                           |                                    | 623,257                            |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                      | GD-OR         | 112,094                           |                                    |                                    | 112,094              |                   |                   |                        |                   |                   |                   |                   |                   |                   |
| <b>Total Gas Underground Storage</b> |               | <b>735,351</b>                    |                                    | <b>623,257</b>                     | <b>112,094</b>       |                   |                   |                        |                   |                   |                   |                   |                   |                   |
| <b>Gas Distribution</b>              |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                      | GD-AN         | 45,182                            |                                    | 45,182                             |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                      | GD-ID         | 3,613,644                         |                                    | 3,613,644                          |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                      | GD-WA         | 6,834,697                         |                                    | 6,834,697                          |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                      | GD-OR         | 3,735,929                         |                                    |                                    | 3,735,929            |                   |                   |                        |                   |                   |                   |                   |                   |                   |
| <b>Total Gas Distribution</b>        |               | <b>14,229,452</b>                 |                                    | <b>10,493,523</b>                  | <b>3,735,929</b>     |                   |                   |                        |                   |                   |                   |                   |                   |                   |
| <b>General Plant</b>                 |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
| 4                                    | ED-AN         | 2,565,842                         | 2,565,842                          |                                    |                      |                   |                   |                        | 1,719,858         | 1,719,858         |                   |                   |                   |                   |
|                                      | ED-ID         | 286,140                           | 286,140                            |                                    |                      | 286,140           | 286,140           |                        |                   |                   | 286,140           | 845,984           | 845,984           |                   |
|                                      | ED-WA         | 780,189                           | 780,189                            |                                    |                      | 780,189           | 780,189           | 780,189                |                   | 780,189           |                   |                   |                   |                   |
| 7,4                                  | CD-AA         | 10,160,212                        | 7,319,824                          | 2,020,764                          | 819,624              |                   | 7,319,824         | 7,319,824              | 4,906,405         | 4,906,405         |                   | 2,413,419         | 2,413,419         |                   |
| 9,4                                  | CD-AN         | 414,194                           | 325,809                            | 88,385                             |                      |                   | 325,809           | 325,809                | 218,387           | 218,387           |                   | 107,422           | 107,422           |                   |
| 9                                    | CD-ID         | 419,341                           | 329,858                            | 89,483                             |                      | 329,858           | 329,858           |                        |                   |                   | 329,858           |                   | 329,858           |                   |
| 9                                    | CD-WA         | 158,758                           | 124,881                            | 33,877                             |                      | 124,881           | 124,881           | 124,881                |                   | 124,881           |                   |                   |                   |                   |
| 8                                    | GD-AA         | 158,938                           |                                    | 113,372                            | 45,566               |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                      | GD-AN         | 32,815                            |                                    | 32,815                             |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                      | GD-ID         | 72,276                            |                                    | 72,276                             |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                      | GD-WA         | 248,590                           |                                    | 248,590                            |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                      | GD-OR         | 256,216                           |                                    |                                    | 256,216              |                   |                   |                        |                   |                   |                   |                   |                   |                   |
| <b>Total General Plant</b>           |               | <b>15,553,511</b>                 | <b>11,732,543</b>                  | <b>2,699,562</b>                   | <b>1,121,406</b>     | <b>1,521,068</b>  | <b>10,211,475</b> | <b>11,732,543</b>      | <b>905,070</b>    | <b>6,844,650</b>  | <b>7,749,720</b>  | <b>615,998</b>    | <b>3,366,825</b>  | <b>3,982,823</b>  |
| <b>Total Depreciation Expense</b>    |               | <b>99,673,097</b>                 | <b>80,887,326</b>                  | <b>13,816,342</b>                  | <b>4,969,429</b>     | <b>32,660,038</b> | <b>48,227,288</b> | <b>80,887,326</b>      | <b>20,985,087</b> | <b>31,646,166</b> | <b>52,631,253</b> | <b>11,674,951</b> | <b>16,581,122</b> | <b>28,256,073</b> |

| Allocation Ratios: |                                | Electric | Gas-North | Gas-South | Jurisdiction - |                               | Washington | Idaho   |
|--------------------|--------------------------------|----------|-----------|-----------|----------------|-------------------------------|------------|---------|
| 7                  | Elcc/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                  | Elcc/Gas North 4-Factor        | 78.661%  | 21.339%   | 0.000%    |                |                               |            |         |

|                                       |            |
|---------------------------------------|------------|
| <b>RESULTS OF OPERATIONS</b>          | Report ID: |
| <b>ELECTRIC AMORTIZATION EXPENSE</b>  | E-AMTX-12A |
| For Twelve Months Ended July 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            |                  |               |                  |                  |
| <b>Production/Transmission</b>                        |                              |                                   |                                    |                                    |                      |                  |                  |                        |                  |                  |                   |                |                  |                  |               |                  |                  |
| 1   | Franchises (302000)          | ED-AN                             | 916,177                            | 916,177                            |                      | 916,177          | 916,177          |                        | 597,714          | 597,714          |                   | 318,463        | 318,463          |                  |               |                  |                  |
| 1   | Misc Intangible Plt (303000) | ED-AN                             | 88,783                             | 88,783                             |                      | 88,783           | 88,783           |                        | 57,922           | 57,922           |                   | 30,861         | 30,861           |                  |               |                  |                  |
| <b>Total Production/Transmission</b>                  |                              |                                   | <b>1,004,960</b>                   | <b>1,004,960</b>                   |                      | <b>1,004,960</b> | <b>1,004,960</b> |                        | <b>655,636</b>   | <b>655,636</b>   |                   | <b>349,324</b> | <b>349,324</b>   |                  |               |                  |                  |
| <b>Distribution</b>                                   |                              |                                   |                                    |                                    |                      |                  |                  |                        |                  |                  |                   |                |                  |                  |               |                  |                  |
|   | Franchises (302000)          | ED-WA                             | 23,789                             | 23,789                             |                      | 23,789           | 23,789           |                        | 23,789           | 23,789           |                   |                |                  |                  |               |                  |                  |
|   | Misc Intangible Plt (303000) | ED-WA                             | 2,823                              | 2,823                              |                      | 2,823            | 2,823            |                        | 2,823            | 2,823            |                   |                |                  |                  |               |                  |                  |
| <b>Total Distribution</b>                             |                              |                                   | <b>26,612</b>                      | <b>26,612</b>                      |                      | <b>26,612</b>    | <b>26,612</b>    |                        | <b>26,612</b>    | <b>26,612</b>    |                   |                |                  |                  |               |                  |                  |
| <b>General Plant - 303000</b>                         |                              |                                   |                                    |                                    |                      |                  |                  |                        |                  |                  |                   |                |                  |                  |               |                  |                  |
| 9,1   |                              | CD-AN                             | 9,705                              | 7,634                              | 2,071                |                  | 7,634            | 7,634                  |                  | 4,980            | 4,980             |                | 2,654            | 2,654            |               |                  |                  |
|   |                              | GD-ID                             | 3,853                              |                                    | 3,853                |                  |                  |                        |                  |                  |                   |                |                  |                  |               |                  |                  |
|   |                              | GD-WA                             | 23,126                             |                                    | 23,126               |                  |                  |                        |                  |                  |                   |                |                  |                  |               |                  |                  |
|   |                              | GD-OR                             | 7,770                              |                                    |                      | 7,770            |                  |                        |                  |                  |                   |                |                  |                  |               |                  |                  |
| <b>Total General Plant - 303000</b>                   |                              |                                   | <b>44,454</b>                      | <b>7,634</b>                       | <b>29,050</b>        | <b>7,770</b>     |                  | <b>7,634</b>           | <b>7,634</b>     |                  | <b>4,980</b>      | <b>4,980</b>   |                  | <b>2,654</b>     | <b>2,654</b>  |                  |                  |
| <b>Miscellaneous IT Intangible Plant - 3031XX</b>     |                              |                                   |                                    |                                    |                      |                  |                  |                        |                  |                  |                   |                |                  |                  |               |                  |                  |
| 7,4   |                              | CD-AA                             | 7,359,527                          | 5,302,098                          | 1,463,736            | 593,693          |                  | 5,302,098              | 5,302,098        |                  | 3,553,943         | 3,553,943      |                  | 1,748,155        | 1,748,155     |                  |                  |
| 4   |                              | ED-AN                             | 206,953                            | 206,953                            |                      |                  |                  | 206,953                | 206,953          |                  | 138,718           | 138,718        |                  | 68,235           | 68,235        |                  |                  |
|   |                              | ED-ID                             | 1,768                              | 1,768                              |                      |                  |                  | 1,768                  | 1,768            |                  |                   |                | 1,768            | 1,768            |               |                  |                  |
|   |                              | ED-WA                             | 236,690                            | 236,690                            |                      |                  |                  | 236,690                | 236,690          |                  | 236,690           | 236,690        |                  |                  |               |                  |                  |
| 8   |                              | GD-AA                             | 311,217                            |                                    | 221,994              | 89,223           |                  |                        |                  |                  |                   |                |                  |                  |               |                  |                  |
|   |                              | GD-AN                             | 2,309                              |                                    | 2,309                |                  |                  |                        |                  |                  |                   |                |                  |                  |               |                  |                  |
|   |                              | GD-OR                             | 8,373                              |                                    |                      | 8,373            |                  |                        |                  |                  |                   |                |                  |                  |               |                  |                  |
| <b>Total Miscellaneous IT Intangible Plt - 3031XX</b> |                              |                                   | <b>8,126,837</b>                   | <b>5,747,509</b>                   | <b>1,688,039</b>     | <b>691,289</b>   |                  | <b>238,458</b>         | <b>5,509,051</b> | <b>5,747,509</b> |                   | <b>236,690</b> | <b>3,692,661</b> | <b>3,929,351</b> | <b>1,768</b>  | <b>1,816,390</b> | <b>1,818,158</b> |
| <b>Gas Underground Storage</b>                        |                              |                                   |                                    |                                    |                      |                  |                  |                        |                  |                  |                   |                |                  |                  |               |                  |                  |
|   |                              | GD-AN                             | 227                                |                                    | 227                  |                  |                  |                        |                  |                  |                   |                |                  |                  |               |                  |                  |
| <b>Total Gas Underground Storage</b>                  |                              |                                   | <b>227</b>                         |                                    | <b>227</b>           |                  |                  |                        |                  |                  |                   |                |                  |                  |               |                  |                  |
| <b>General Plant - 390200, 396200</b>                 |                              |                                   |                                    |                                    |                      |                  |                  |                        |                  |                  |                   |                |                  |                  |               |                  |                  |
| 7,4   |                              | CD-AA                             | 28,397                             | 20,458                             | 5,648                | 2,291            |                  | 20,458                 | 20,458           |                  | 13,713            | 13,713         |                  | 6,745            | 6,745         |                  |                  |
| 4   |                              | ED-AN                             | 24,425                             | 24,425                             |                      |                  |                  | 24,425                 | 24,425           |                  | 16,372            | 16,372         |                  | 8,053            | 8,053         |                  |                  |
|   |                              | GD-OR                             | 4,539                              |                                    |                      | 4,539            |                  |                        |                  |                  |                   |                |                  |                  |               |                  |                  |
| <b>Total General Plant - 390200, 396200</b>           |                              |                                   | <b>57,361</b>                      | <b>44,883</b>                      | <b>5,648</b>         | <b>6,830</b>     |                  | <b>44,883</b>          | <b>44,883</b>    |                  | <b>30,085</b>     | <b>30,085</b>  |                  | <b>14,798</b>    | <b>14,798</b> |                  |                  |
| <b>Total Amortization Expense</b>                     |                              |                                   | <b>9,260,451</b>                   | <b>6,831,598</b>                   | <b>1,722,964</b>     | <b>705,889</b>   |                  | <b>265,070</b>         | <b>6,566,528</b> | <b>6,831,598</b> |                   | <b>263,302</b> | <b>4,383,362</b> | <b>4,646,664</b> | <b>1,768</b>  | <b>2,183,166</b> | <b>2,184,934</b> |

| <b>Allocation Ratios:</b> |                                |  |          |           |           |                |                               |  |            |  |         |  |  |
|---------------------------|--------------------------------|--|----------|-----------|-----------|----------------|-------------------------------|--|------------|--|---------|--|--|
| <b>Service -</b>          |                                |  |          |           |           |                |                               |  |            |  |         |  |  |
|                           |                                |  | 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%    |                |                               |  |            |  |         |  |  |

|  |                          |
|--|--------------------------|
| <b>RESULTS OF OPERATIONS</b>             | Report ID:<br>E-ADEP-12A |
| <b>ELECTRIC ACCUMULATED DEPRECIATION</b> |                          |
| For Twelve Months Ended July 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                |                      |
| <b>Electric Production</b>            |                                |                                   |                                    |                                    |                      |                               |                      |                        |                      |                      |                      |                      |                      |                      |
| 1                                     | Steam (ED-AN)                  | (271,531,825)                     | (271,531,825)                      |                                    |                      | (271,531,825)                 | (271,531,825)        |                        | (177,147,363)        | (177,147,363)        |                      | (94,384,462)         | (94,384,462)         |                      |
| 1                                     | Hydro (ED-AN)                  | (107,956,551)                     | (107,956,551)                      |                                    |                      | (107,956,551)                 | (107,956,551)        |                        | (70,430,854)         | (70,430,854)         |                      | (37,525,697)         | (37,525,697)         |                      |
| 1                                     | Other (ED-AN)                  | (72,146,709)                      | (72,146,709)                       |                                    |                      | (72,146,709)                  | (72,146,709)         |                        | (47,068,513)         | (47,068,513)         |                      | (25,078,196)         | (25,078,196)         |                      |
| <b>Total Electric Production</b>      |                                | <b>(451,635,085)</b>              | <b>(451,635,085)</b>               |                                    |                      | <b>(451,635,085)</b>          | <b>(451,635,085)</b> |                        | <b>(294,646,730)</b> | <b>(294,646,730)</b> |                      | <b>(156,988,355)</b> | <b>(156,988,355)</b> |                      |
| <b>Electric Transmission</b>          |                                |                                   |                                    |                                    |                      |                               |                      |                        |                      |                      |                      |                      |                      |                      |
| 1                                     | ED-AN                          | (175,133,689)                     | (175,133,689)                      |                                    |                      | (175,133,689)                 | (175,133,689)        |                        | (114,257,219)        | (114,257,219)        |                      | (60,876,470)         | (60,876,470)         |                      |
| <b>Total Electric Transmission</b>    |                                | <b>(175,133,689)</b>              | <b>(175,133,689)</b>               |                                    |                      | <b>(175,133,689)</b>          | <b>(175,133,689)</b> |                        | <b>(114,257,219)</b> | <b>(114,257,219)</b> |                      | <b>(60,876,470)</b>  | <b>(60,876,470)</b>  |                      |
| <b>Electric Distribution</b>          |                                |                                   |                                    |                                    |                      |                               |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | ED-ID                          | (134,176,189)                     | (134,176,189)                      |                                    |                      | (134,176,189)                 | (134,176,189)        |                        |                      |                      |                      | (134,176,189)        | (134,176,189)        |                      |
|                                       | ED-WA                          | (215,789,918)                     | (215,789,918)                      |                                    |                      | (215,789,918)                 | (215,789,918)        |                        | (215,789,918)        | (215,789,918)        |                      |                      |                      |                      |
| <b>Total Electric Distribution</b>    |                                | <b>(349,966,107)</b>              | <b>(349,966,107)</b>               |                                    |                      | <b>(349,966,107)</b>          | <b>(349,966,107)</b> |                        | <b>(215,789,918)</b> | <b>(215,789,918)</b> |                      | <b>(134,176,189)</b> | <b>(134,176,189)</b> |                      |
| <b>Gas Underground Storage</b>        |                                |                                   |                                    |                                    |                      |                               |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | GD-AN                          | (11,951,436)                      |                                    | (11,951,436)                       |                      |                               |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | GD-OR                          | (305,751)                         |                                    |                                    |                      | (305,751)                     |                      |                        |                      |                      |                      |                      |                      |                      |
| <b>Total Gas Underground Storage</b>  |                                | <b>(12,257,187)</b>               |                                    | <b>(11,951,436)</b>                |                      | <b>(305,751)</b>              |                      |                        |                      |                      |                      |                      |                      |                      |
| <b>Gas Distribution</b>               |                                |                                   |                                    |                                    |                      |                               |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | GD-AN                          | (1,423,720)                       |                                    | (1,423,720)                        |                      |                               |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | GD-ID                          | (50,115,969)                      |                                    | (50,115,969)                       |                      |                               |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | GD-WA                          | (99,474,942)                      |                                    | (99,474,942)                       |                      |                               |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | GD-OR                          | (85,768,791)                      |                                    |                                    |                      | (85,768,791)                  |                      |                        |                      |                      |                      |                      |                      |                      |
| <b>Total Gas Distribution</b>         |                                | <b>(236,783,422)</b>              |                                    | <b>(151,014,631)</b>               |                      | <b>(85,768,791)</b>           |                      |                        |                      |                      |                      |                      |                      |                      |
| <b>General Plant</b>                  |                                |                                   |                                    |                                    |                      |                               |                      |                        |                      |                      |                      |                      |                      |                      |
| 4                                     | ED-AN                          | (31,995,914)                      | (31,995,914)                       |                                    |                      | (31,995,914)                  | (31,995,914)         |                        | (21,446,541)         | (21,446,541)         |                      | (10,549,373)         | (10,549,373)         |                      |
|                                       | ED-ID                          | (5,856,616)                       | (5,856,616)                        |                                    |                      | (5,856,616)                   | (5,856,616)          |                        |                      |                      |                      | (5,856,616)          | (5,856,616)          |                      |
|                                       | ED-WA                          | (9,981,172)                       | (9,981,172)                        |                                    |                      | (9,981,172)                   | (9,981,172)          |                        | (9,981,172)          | (9,981,172)          |                      |                      |                      |                      |
| 7,4                                   | CD-AA                          | (22,174,118)                      | (15,975,121)                       | (4,410,211)                        | (1,788,786)          | (15,975,121)                  | (15,975,121)         |                        | (10,707,964)         | (10,707,964)         |                      | (5,267,157)          | (5,267,157)          |                      |
| 9,4                                   | CD-AN                          | (10,668,142)                      | (8,391,667)                        | (2,276,475)                        |                      | (8,391,667)                   | (8,391,667)          |                        | (5,624,850)          | (5,624,850)          |                      | (2,766,817)          | (2,766,817)          |                      |
| 9                                     | CD-ID                          | (4,310,472)                       | (3,390,660)                        | (919,812)                          |                      | (3,390,660)                   | (3,390,660)          |                        |                      |                      |                      | (3,390,660)          | (3,390,660)          |                      |
| 9                                     | CD-WA                          | (2,089,881)                       | (1,643,921)                        | (445,960)                          |                      | (1,643,921)                   | (1,643,921)          |                        | (1,643,921)          | (1,643,921)          |                      |                      |                      |                      |
| 8                                     | GD-AA                          | (1,163,714)                       |                                    | (830,089)                          | (333,625)            |                               |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | GD-AN                          | (870,497)                         |                                    | (870,497)                          |                      |                               |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | GD-ID                          | (952,391)                         |                                    | (952,391)                          |                      |                               |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | GD-WA                          | (2,383,016)                       |                                    | (2,383,016)                        |                      |                               |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | GD-OR                          | (3,365,351)                       |                                    |                                    | (3,365,351)          |                               |                      |                        |                      |                      |                      |                      |                      |                      |
| <b>Total General Plant</b>            |                                | <b>(95,811,284)</b>               | <b>(77,235,071)</b>                | <b>(13,088,451)</b>                | <b>(5,487,762)</b>   | <b>(20,872,369)</b>           | <b>(56,362,702)</b>  | <b>(77,235,071)</b>    | <b>(11,625,093)</b>  | <b>(37,779,355)</b>  | <b>(49,404,448)</b>  | <b>(9,247,276)</b>   | <b>(18,583,347)</b>  | <b>(27,830,623)</b>  |
| <b>Total Accumulated Depreciation</b> |                                | <b>(1,321,586,774)</b>            | <b>(1,053,969,952)</b>             | <b>(176,054,518)</b>               | <b>(91,562,304)</b>  | <b>(370,838,476)</b>          | <b>(683,131,476)</b> | <b>(1,053,969,952)</b> | <b>(227,415,011)</b> | <b>(446,683,304)</b> | <b>(674,098,315)</b> | <b>(143,423,465)</b> | <b>(236,448,172)</b> | <b>(379,871,637)</b> |
| <b>Allocation Ratios:</b>             |                                |                                   |                                    |                                    |                      |                               |                      |                        |                      |                      |                      |                      |                      |                      |
| 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%                             |                      |                               |                      |                        |                      |                      |                      |                      |                      |                      |

|  |                   |
|--|-------------------|
| <b>RESULTS OF OPERATIONS</b>             | Report ID:        |
| <b>ELECTRIC ACCUMULATED AMORTIZATION</b> | <b>E-AAMT-12A</b> |
| For Twelve Months Ended July 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              |
| <b>Production/Transmission</b>                          |                     |                                   |                                    |                                    |                      |                                 |                     |                        |                    |                     |                    |                    |                    |
| 1 Franchises (302000) ED-AN                             | (5,626,513)         | (5,626,513)                       |                                    |                                    | (5,626,513)          | (5,626,513)                     |                     | (3,670,737)            | (3,670,737)        |                     | (1,955,776)        | (1,955,776)        |                    |
| 1 Misc Intangible Plt (303000) ED-AN                    | (523,712)           | (523,712)                         |                                    |                                    | (523,712)            | (523,712)                       |                     | (341,670)              | (341,670)          |                     | (182,042)          | (182,042)          |                    |
| <b>Total Production/Transmission</b>                    | <b>(6,150,225)</b>  | <b>(6,150,225)</b>                |                                    |                                    | <b>(6,150,225)</b>   | <b>(6,150,225)</b>              |                     | <b>(4,012,407)</b>     | <b>(4,012,407)</b> |                     | <b>(2,137,818)</b> | <b>(2,137,818)</b> |                    |
| <b>Distribution</b>                                     |                     |                                   |                                    |                                    |                      |                                 |                     |                        |                    |                     |                    |                    |                    |
| Franchises (302000) ED-WA                               | (50,717)            | (50,717)                          |                                    |                                    | (50,717)             | (50,717)                        |                     | (50,717)               | (50,717)           |                     |                    |                    |                    |
| Misc Intangible Plt (303000) ED-WA                      | (19,740)            | (19,740)                          |                                    |                                    | (19,740)             | (19,740)                        |                     | (19,740)               | (19,740)           |                     |                    |                    |                    |
| <b>Total Distribution</b>                               | <b>(70,457)</b>     | <b>(70,457)</b>                   |                                    |                                    | <b>(70,457)</b>      | <b>(70,457)</b>                 |                     | <b>(70,457)</b>        | <b>(70,457)</b>    |                     |                    |                    |                    |
| <b>General Plant - 303000</b>                           |                     |                                   |                                    |                                    |                      |                                 |                     |                        |                    |                     |                    |                    |                    |
| 9,1 CD-AN   | (39,216)            | (30,848)                          | (8,368)                            |                                    |                      | (30,848)                        | (30,848)            |                        | (20,125)           | (20,125)            |                    | (10,723)           | (10,723)           |
| GD-ID   | (39,340)            |                                   | (39,340)                           |                                    |                      |                                 |                     |                        |                    |                     |                    |                    |                    |
| GD-WA   | (79,088)            |                                   | (79,088)                           |                                    |                      |                                 |                     |                        |                    |                     |                    |                    |                    |
| GD-OR   | (41,565)            |                                   |                                    | (41,565)                           |                      |                                 |                     |                        |                    |                     |                    |                    |                    |
| <b>Total General Plant - 303000</b>                     | <b>(199,209)</b>    | <b>(30,848)</b>                   | <b>(126,796)</b>                   | <b>(41,565)</b>                    |                      | <b>(30,848)</b>                 | <b>(30,848)</b>     |                        | <b>(20,125)</b>    | <b>(20,125)</b>     |                    | <b>(10,723)</b>    | <b>(10,723)</b>    |
| <b>Miscellaneous IT Intangible Plant - 3031XX</b>       |                     |                                   |                                    |                                    |                      |                                 |                     |                        |                    |                     |                    |                    |                    |
| 7,4 CD-AA   | (18,970,473)        | (13,667,088)                      | (3,773,037)                        | (1,530,348)                        |                      | (13,667,088)                    | (13,667,088)        |                        | (9,160,912)        | (9,160,912)         |                    | (4,506,176)        | (4,506,176)        |
| 4 ED-AN   | (742,185)           | (742,185)                         |                                    |                                    |                      | (742,185)                       | (742,185)           |                        | (497,479)          | (497,479)           |                    | (244,706)          | (244,706)          |
| ED-ID   | (335)               | (335)                             |                                    |                                    |                      | (335)                           | (335)               |                        |                    |                     | (335)              |                    | (335)              |
| ED-WA   | (171,043)           | (171,043)                         |                                    |                                    | (171,043)            | (171,043)                       |                     | (171,043)              | (171,043)          |                     |                    |                    |                    |
| 8 GD-AA   | (474,394)           |                                   | (338,390)                          | (136,004)                          |                      |                                 |                     |                        |                    |                     |                    |                    |                    |
| GD-AN   | (13,103)            |                                   | (13,103)                           |                                    |                      |                                 |                     |                        |                    |                     |                    |                    |                    |
| GD-OR   | (43,382)            |                                   |                                    | (43,382)                           |                      |                                 |                     |                        |                    |                     |                    |                    |                    |
| <b>Total Miscellaneous IT Intangible Plant - 3031XX</b> | <b>(20,414,915)</b> | <b>(14,580,651)</b>               | <b>(4,124,530)</b>                 | <b>(1,709,734)</b>                 |                      | <b>(14,409,273)</b>             | <b>(14,580,651)</b> |                        | <b>(9,658,391)</b> | <b>(9,829,434)</b>  |                    | <b>(4,750,882)</b> | <b>(4,751,217)</b> |
| <b>Gas Underground Storage</b>                          |                     |                                   |                                    |                                    |                      |                                 |                     |                        |                    |                     |                    |                    |                    |
| GD-AN   | (239,196)           |                                   | (239,196)                          |                                    |                      |                                 |                     |                        |                    |                     |                    |                    |                    |
| <b>Total Gas Underground Storage</b>                    | <b>(239,196)</b>    |                                   | <b>(239,196)</b>                   |                                    |                      |                                 |                     |                        |                    |                     |                    |                    |                    |
| <b>General Plant - 390200, 396200</b>                   |                     |                                   |                                    |                                    |                      |                                 |                     |                        |                    |                     |                    |                    |                    |
| 7,4 CD-AA   | (131,925)           | (95,044)                          | (26,239)                           | (10,642)                           |                      | (95,044)                        | (95,044)            |                        | (63,707)           | (63,707)            |                    | (31,337)           | (31,337)           |
| 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   | (26,468)            | (26,468)                          |                                    |                                    |                      | (26,468)                        | (26,468)            |                        | (17,741)           | (17,741)            |                    | (8,727)            | (8,727)            |
| ED-WA   | (110,678)           | (110,678)                         |                                    |                                    | (110,678)            | (110,678)                       |                     | (110,678)              | (110,678)          |                     |                    |                    |                    |
| GD-WA   | (1,863)             |                                   | (1,863)                            |                                    |                      |                                 |                     |                        |                    |                     |                    |                    |                    |
| GD-OR   | (45,163)            |                                   |                                    | (45,163)                           |                      |                                 |                     |                        |                    |                     |                    |                    |                    |
| <b>Total General Plant - 390200, 396200</b>             | <b>(328,966)</b>    | <b>(242,313)</b>                  | <b>(30,848)</b>                    | <b>(55,805)</b>                    |                      | <b>(120,801)</b>                | <b>(121,512)</b>    |                        | <b>(117,232)</b>   | <b>(81,448)</b>     |                    | <b>(3,569)</b>     | <b>(40,064)</b>    |
| <b>Total Accumulated Amortization</b>                   | <b>(27,402,968)</b> | <b>(21,074,494)</b>               | <b>(4,521,370)</b>                 | <b>(1,807,104)</b>                 |                      | <b>(362,636)</b>                | <b>(20,711,858)</b> |                        | <b>(358,732)</b>   | <b>(13,772,371)</b> |                    | <b>(3,904)</b>     | <b>(6,939,487)</b> |
| <b>Allocation Ratios:</b>                               |                     |                                   |                                    |                                    |                      |                                 |                     |                        |                    |                     |                    |                    |                    |
| 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%                             |                      |                                 |                     |                        |                    |                     |                    |                    |                    |

|                                       |            |
|---------------------------------------|------------|
| RESULTS OF OPERATIONS                 | Report ID: |
| COMMON GENERAL PLANT                  | C-GPL-12A  |
| For Twelve Months Ended July 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             | Direct - Oregon  | Allocated        | Total            |
|   | 389XXX  | Land & Land Rights           |                   |                  |                  |                   |                   |                  |                  |                   |                   |                  |                  |                  |
| 99  |         | ED-WA / ID / AN              | 352,472           | 0                | 329,698          | 22,774            | 352,472           | 0                | 0                | 0                 | 0                 | 0                | 0                | 0                |
| 99  |         | GD-WA / ID / AN              | 477,164           | 0                | 0                | 0                 | 477,164           | 477,164          | 0                | 0                 | 477,164           | 0                | 0                | 0                |
| 99  |         | GD-OR / AS                   | 472,075           | 0                | 0                | 0                 | 0                 | 0                | 0                | 0                 | 0                 | 472,075          | 0                | 472,075          |
| 8   |         | GD-AA                        | 0                 | 0                | 0                | 0                 | 0                 | 0                | 0                | 0                 | 0                 | 0                | 0                | 0                |
| 7   |         | CD-AA                        | 3,939,109         | 0                | 0                | 2,837,892         | 2,837,892         | 0                | 0                | 783,449           | 783,449           | 0                | 317,768          | 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                | 0                |
|   |         | <b>TOTAL ACCOUNT</b>         | <b>6,446,769</b>  | <b>370,266</b>   | <b>673,623</b>   | <b>3,095,087</b>  | <b>4,138,976</b>  | <b>577,609</b>   | <b>93,299</b>    | <b>847,042</b>    | <b>1,517,950</b>  | <b>472,075</b>   | <b>317,768</b>   | <b>789,843</b>   |
|   | 390XXX  | Structures & Improvements    |                   |                  |                  |                   |                   |                  |                  |                   |                   |                  |                  |                  |
| 99  |         | ED-WA / ID / AN              | 5,396,791         | 486,180          | 1,832,613        | 3,077,998         | 5,396,791         | 0                | 0                | 0                 | 0                 | 0                | 0                | 0                |
| 99  |         | GD-WA / ID / AN              | 1,878,679         | 0                | 0                | 0                 | 1,878,679         | 1,879,176        | 0                | (497)             | 1,878,679         | 0                | 0                | 0                |
| 99  |         | GD-OR / AS                   | 3,308,450         | 0                | 0                | 0                 | 0                 | 0                | 0                | 0                 | 0                 | 3,308,450        | 0                | 3,308,450        |
| 8   |         | GD-AA                        | 0                 | 0                | 0                | 0                 | 0                 | 0                | 0                | 0                 | 0                 | 0                | 0                | 0                |
| 7   |         | CD-AA                        | 55,381,788        | 0                | 0                | 39,899,255        | 39,899,255        | 0                | 0                | 11,014,884        | 11,014,884        | 0                | 4,467,649        | 4,467,649        |
| 9   |         | CD-WA / ID / AN              | 16,662,163        | 5,181,025        | 3,755,673        | 4,169,926         | 13,106,624        | 1,405,498        | 1,018,832        | 1,131,209         | 3,555,539         | 0                | 0                | 0                |
|   |         | <b>TOTAL ACCOUNT</b>         | <b>82,627,871</b> | <b>5,667,205</b> | <b>5,588,286</b> | <b>47,147,179</b> | <b>58,402,670</b> | <b>3,284,674</b> | <b>1,018,832</b> | <b>12,145,596</b> | <b>16,449,102</b> | <b>3,308,450</b> | <b>4,467,649</b> | <b>7,776,099</b> |
|   | 391XXX  | Office Furniture & Equipment |                   |                  |                  |                   |                   |                  |                  |                   |                   |                  |                  |                  |
| 99  |         | ED-WA / ID / AN              | 3,456,107         | 1,197,191        | 5,493            | 2,253,423         | 3,456,107         | 0                | 0                | 0                 | 0                 | 0                | 0                | 0                |
| 99  |         | GD-WA / ID / AN              | 1,359             | 0                | 0                | 0                 | 1,359             | 0                | 0                | 1,359             | 1,359             | 0                | 0                | 0                |
| 99  |         | GD-OR / AS                   | 0                 | 0                | 0                | 0                 | 0                 | 0                | 0                | 0                 | 0                 | 0                | 0                | 0                |
| 8   |         | GD-AA                        | 422,289           | 0                | 0                | 0                 | 422,289           | 0                | 0                | 301,223           | 301,223           | 0                | 121,066          | 121,066          |
| 7   |         | CD-AA                        | 44,403,216        | 0                | 0                | 31,989,853        | 31,989,853        | 0                | 0                | 8,831,356         | 8,831,356         | 0                | 3,582,007        | 3,582,007        |
| 9   |         | CD-WA / ID / AN              | 23,437            | 0                | 0                | 18,436            | 18,436            | 0                | 0                | 5,001             | 5,001             | 0                | 0                | 0                |
|   |         | <b>TOTAL ACCOUNT</b>         | <b>48,306,408</b> | <b>1,197,191</b> | <b>5,493</b>     | <b>34,261,712</b> | <b>35,464,396</b> | <b>0</b>         | <b>0</b>         | <b>9,138,939</b>  | <b>9,138,939</b>  | <b>0</b>         | <b>3,703,073</b> | <b>3,703,073</b> |
|   | 392XXX  | Transportation Equipment     |                   |                  |                  |                   |                   |                  |                  |                   |                   |                  |                  |                  |
| 99  |         | ED-WA / ID / AN              | 16,714,110        | 7,532,458        | 2,845,600        | 6,336,052         | 16,714,110        | 0                | 0                | 0                 | 0                 | 0                | 0                | 0                |
| 99  |         | GD-WA / ID / AN              | 6,786,144         | 0                | 0                | 0                 | 6,786,144         | 4,185,077        | 1,520,919        | 1,080,148         | 6,786,144         | 0                | 0                | 0                |
| 99  |         | GD-OR / AS                   | 2,413,379         | 0                | 0                | 0                 | 2,413,379         | 0                | 0                | 0                 | 0                 | 2,413,379        | 0                | 2,413,379        |
| 8   |         | GD-AA                        | 0                 | 0                | 0                | 0                 | 0                 | 0                | 0                | 0                 | 0                 | 0                | 0                | 0                |
| 7   |         | CD-AA                        | 525,586           | 0                | 0                | 378,653           | 378,653           | 0                | 0                | 104,534           | 104,534           | 0                | 42,399           | 42,399           |
| 9   |         | CD-WA / ID / AN              | 3,557,445         | 1,091,347        | 587,738          | 1,119,237         | 2,798,322         | 296,058          | 159,440          | 303,625           | 759,123           | 0                | 0                | 0                |
|   |         | <b>TOTAL ACCOUNT</b>         | <b>29,996,664</b> | <b>8,623,805</b> | <b>3,433,338</b> | <b>7,833,942</b>  | <b>19,891,085</b> | <b>4,481,135</b> | <b>1,680,359</b> | <b>1,488,307</b>  | <b>7,649,801</b>  | <b>2,413,379</b> | <b>42,399</b>    | <b>2,455,778</b> |



|                                       |            |
|---------------------------------------|------------|
| RESULTS OF OPERATIONS                 | Report ID: |
| COMMON GENERAL PLANT                  | C-GPL-12A  |
| For Twelve Months Ended July 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     |
|           | 393000  | Stores Equipment                |                      |             |                |            |                       |             |                |           |                        |                 |           |           |
| 99        |         | ED-WA / ID / AN                 | 395,329              | 10,739      | 14,745         | 369,845    | 395,329               | 0           | 0              | 0         | 0                      | 0               | 0         |           |
| 99        |         | GD-WA / ID / AN                 | 84,271               | 0           | 0              | 0          | 0                     | 84,271      | 0              | 0         | 84,271                 | 0               | 0         |           |
| 99        |         | GD-OR / AS                      | 57,227               | 0           | 0              | 0          | 0                     | 0           | 0              | 0         | 0                      | 57,227          | 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                 | 1,785,347            | 113,221     | 149,803        | 1,141,348  | 1,404,372             | 30,714      | 40,638         | 309,623   | 380,975                | 0               | 0         |           |
|           |         | TOTAL ACCOUNT                   | 2,322,174            | 123,960     | 164,548        | 1,511,193  | 1,799,701             | 114,985     | 40,638         | 309,623   | 465,246                | 57,227          | 0         | 57,227    |
|           | 394000  | Tools, Shop, & Garage Equipment |                      |             |                |            |                       |             |                |           |                        |                 |           |           |
| 99        |         | ED-WA / ID / AN                 | 3,293,607            | 1,175,947   | 380,884        | 1,736,776  | 3,293,607             | 0           | 0              | 0         | 0                      | 0               | 0         |           |
| 99        |         | GD-WA / ID / AN                 | 1,980,581            | 0           | 0              | 0          | 0                     | 1,113,751   | 445,731        | 421,099   | 1,980,581              | 0               | 0         |           |
| 99        |         | GD-OR / AS                      | 907,623              | 0           | 0              | 0          | 0                     | 0           | 0              | 0         | 0                      | 907,623         | 0         |           |
| 8         |         | GD-AA                           | 1,178,823            | 0           | 0              | 0          | 0                     | 0           | 0              | 840,866   | 840,866                | 0               | 337,957   |           |
| 7         |         | CD-AA                           | 5,656,891            | 0           | 0              | 4,075,451  | 4,075,451             | 0           | 0              | 1,125,099 | 1,125,099              | 0               | 456,341   |           |
| 9         |         | CD-WA / ID / AN                 | 329,474              | 29,313      | 7,239          | 222,615    | 259,167               | 7,952       | 1,964          | 60,391    | 70,307                 | 0               | 0         |           |
|           |         | TOTAL ACCOUNT                   | 13,346,999           | 1,205,260   | 388,123        | 6,034,842  | 7,628,225             | 1,121,703   | 447,695        | 2,447,455 | 4,016,853              | 907,623         | 794,298   | 1,701,921 |
|           | 395000  | Laboratory Equipment            |                      |             |                |            |                       |             |                |           |                        |                 |           |           |
| 99        |         | ED-WA / ID / AN                 | 1,077,462            | 178,489     | 98,686         | 800,287    | 1,077,462             | 0           | 0              | 0         | 0                      | 0               | 0         |           |
| 99        |         | GD-WA / ID / AN                 | 220,022              | 0           | 0              | 0          | 0                     | 71,601      | 23,351         | 125,070   | 220,022                | 0               | 0         |           |
| 99        |         | GD-OR / AS                      | 203,569              | 0           | 0              | 0          | 0                     | 0           | 0              | 0         | 0                      | 203,569         | 0         |           |
| 8         |         | GD-AA                           | 82,545               | 0           | 0              | 0          | 0                     | 0           | 0              | 58,880    | 58,880                 | 0               | 23,665    |           |
| 7         |         | CD-AA                           | 355,663              | 0           | 0              | 256,234    | 256,234               | 0           | 0              | 70,738    | 70,738                 | 0               | 28,691    |           |
| 9         |         | CD-WA / ID / AN                 | 204,850              | 9,942       | 3,174          | 148,021    | 161,137               | 2,697       | 861            | 40,155    | 43,713                 | 0               | 0         |           |
|           |         | TOTAL ACCOUNT                   | 2,144,111            | 188,431     | 101,860        | 1,204,542  | 1,494,833             | 74,298      | 24,212         | 294,843   | 393,353                | 203,569         | 52,356    | 255,925   |
|           | 396XXX  | Power Operated Equipment        |                      |             |                |            |                       |             |                |           |                        |                 |           |           |
| 99        |         | ED-WA / ID / AN                 | 35,597,625           | 16,568,932  | 9,420,999      | 9,607,694  | 35,597,625            | 0           | 0              | 0         | 0                      | 0               | 0         |           |
| 99        |         | GD-WA / ID / AN                 | 4,248,333            | 0           | 0              | 0          | 0                     | 2,790,768   | 812,705        | 644,860   | 4,248,333              | 0               | 0         |           |
| 99        |         | GD-OR / AS                      | 43,834               | 0           | 0              | 0          | 0                     | 0           | 0              | 0         | 0                      | 43,834          | 0         |           |
| 8         |         | GD-AA                           | 0                    | 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                | 0               | 44,694    |           |
| 9         |         | CD-WA / ID / AN                 | 1,652,939            | 363,172     | 407,616        | 529,430    | 1,300,218             | 98,521      | 110,577        | 143,623   | 352,721                | 0               | 0         |           |
|           |         | TOTAL ACCOUNT                   | 42,096,767           | 16,932,104  | 9,828,615      | 10,536,274 | 37,296,993            | 2,889,289   | 923,282        | 898,675   | 4,711,246              | 43,834          | 44,694    | 88,528    |

|                                       |            |
|---------------------------------------|------------|
| RESULTS OF OPERATIONS                 | Report ID: |
| COMMON GENERAL PLANT                  | C-GPL-12A  |
| For Twelve Months Ended July 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      | Direct - Oregon        | Allocated  | Total      |  |
|           | 397XXX  | Communication Equipment |             |                      |                |             |             |                       |                |            |            |                        |            |            |  |
| 99        |         | ED-WA / ID / AN         | 43,904,605  | 6,561,297            | 2,622,978      | 34,720,330  | 43,904,605  | 0                     | 0              | 0          | 0          | 0                      | 0          | 0          |  |
| 99        |         | GD-WA / ID / AN         | 904,542     | 0                    | 0              | 0           | 0           | 503,672               | 400,870        | 0          | 904,542    | 0                      | 0          | 0          |  |
| 99        |         | GD-OR / AS              | 954,557     | 0                    | 0              | 0           | 0           | 0                     | 0              | 0          | 0          | 954,557                | 0          | 954,557    |  |
| 8         |         | GD-AA                   | 973,421     | 0                    | 0              | 0           | 0           | 0                     | 0              | 694,351    | 694,351    | 0                      | 279,070    | 279,070    |  |
| 7         |         | CD-AA                   | 11,266,952  | 0                    | 0              | 8,117,163   | 8,117,163   | 0                     | 0              | 2,240,884  | 2,240,884  | 0                      | 908,905    | 908,905    |  |
| 9         |         | CD-WA / ID / AN         | 11,848,138  | 365,190              | 3,177,298      | 5,777,376   | 9,319,864   | 99,068                | 861,931        | 1,567,275  | 2,528,274  | 0                      | 0          | 0          |  |
|           |         | TOTAL ACCOUNT           | 69,852,215  | 6,926,487            | 5,800,276      | 48,614,869  | 61,341,632  | 602,740               | 1,262,801      | 4,502,510  | 6,368,051  | 954,557                | 1,187,975  | 2,142,532  |  |
|           | 398000  | Miscellaneous Equipment |             |                      |                |             |             |                       |                |            |            |                        |            |            |  |
| 99        |         | ED-WA / ID / AN         | 13,667      | 0                    | 2,299          | 11,368      | 13,667      | 0                     | 0              | 0          | 0          | 0                      | 0          | 0          |  |
| 99        |         | GD-WA / ID / AN         | 0           | 0                    | 0              | 0           | 0           | 0                     | 0              | 0          | 0          | 0                      | 0          | 0          |  |
| 99        |         | GD-OR / AS              | 2,367       | 0                    | 0              | 0           | 0           | 0                     | 0              | 0          | 0          | 2,367                  | 0          | 2,367      |  |
| 8         |         | GD-AA                   | 0           | 0                    | 0              | 0           | 0           | 0                     | 0              | 0          | 0          | 0                      | 0          | 0          |  |
| 7         |         | CD-AA                   | 397,306     | 0                    | 0              | 286,235     | 286,235     | 0                     | 0              | 79,020     | 79,020     | 0                      | 32,051     | 32,051     |  |
| 9         |         | CD-WA / ID / AN         | 5,715       | 162                  | 216            | 4,117       | 4,495       | 44                    | 59             | 1,117      | 1,220      | 0                      | 0          | 0          |  |
|           |         | TOTAL ACCOUNT           | 419,055     | 162                  | 2,515          | 301,720     | 304,397     | 44                    | 59             | 80,137     | 80,240     | 2,367                  | 32,051     | 34,418     |  |
|           |         | TOTAL GENERAL PLANT     | 297,559,033 | 41,234,871           | 25,986,677     | 160,541,360 | 227,762,908 | 13,146,477            | 5,491,177      | 32,153,127 | 50,790,781 | 8,363,081              | 10,642,263 | 19,005,344 |  |

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-12A  |
| For Twelve Months Ended July 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  | Allocated | Total     |
|           | 303000  | Intangible Plant                          |                      |             |                |            |                       |             |                |           |                       |         |           |           |
| 99        |         | ED-WA / ID / AN                           | 2,016,388            | 153,179     | 0              | 1,863,209  | 2,016,388             | 0           | 0              | 0         | 0                     | 0       | 0         | 0         |
| 99        |         | GD-WA / ID / AN                           | 1,135,004            | 0           | 0              | 0          | 0                     | 964,981     | 170,023        | 0         | 1,135,004             | 0       | 0         | 0         |
| 99        |         | GD-OR / AS                                | 410,126              | 0           | 0              | 0          | 0                     | 0           | 0              | 0         | 0                     | 410,126 | 0         | 410,126   |
| 8         |         | GD-AA                                     | 0                    | 0           | 0              | 0          | 0                     | 0           | 0              | 0         | 0                     | 0       | 0         | 0         |
| 7         |         | CD-AA                                     | 0                    | 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         | 0         |
|           |         | TOTAL ACCOUNT                             | 3,755,576            | 153,179     | 0              | 2,015,857  | 2,169,036             | 964,981     | 170,023        | 41,410    | 1,176,414             | 410,126 | 0         | 410,126   |
|           | 303100  | Misc Intangible Plant--Mainframe Software |                      |             |                |            |                       |             |                |           |                       |         |           |           |
| 99        |         | ED-WA / ID / AN                           | 2,083,535            | 1,253,160   | 8,821          | 821,554    | 2,083,535             | 0           | 0              | 0         | 0                     | 0       | 0         | 0         |
| 99        |         | GD-WA / ID / AN                           | 0                    | 0           | 0              | 0          | 0                     | 0           | 0              | 0         | 0                     | 0       | 0         | 0         |
| 99        |         | GD-OR / AS                                | 46,440               | 0           | 0              | 0          | 0                     | 0           | 0              | 0         | 0                     | 46,440  | 0         | 46,440    |
| 8         |         | GD-AA                                     | 1,562,150            | 0           | 0              | 0          | 0                     | 0           | 0              | 1,114,297 | 1,114,297             | 0       | 447,853   | 447,853   |
| 7         |         | CD-AA                                     | 36,458,820           | 0           | 0              | 26,266,392 | 26,266,392            | 0           | 0              | 7,251,295 | 7,251,295             | 0       | 2,941,133 | 2,941,133 |
| 9         |         | CD-WA / ID / AN                           | 0                    | 0           | 0              | 0          | 0                     | 0           | 0              | 0         | 0                     | 0       | 0         | 0         |
|           |         | TOTAL ACCOUNT                             | 40,150,945           | 1,253,160   | 8,821          | 27,087,946 | 28,349,927            | 0           | 0              | 8,365,592 | 8,365,592             | 46,440  | 3,388,986 | 3,435,426 |
|           | 303110  | Misc Intangible Plant--PC Software        |                      |             |                |            |                       |             |                |           |                       |         |           |           |
| 99        |         | ED-WA / ID / AN                           | 251,659              | 0           | 0              | 251,659    | 251,659               | 0           | 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         | 0         |
| 99        |         | GD-OR / AS                                | 1,231                | 0           | 0              | 0          | 0                     | 0           | 0              | 0         | 0                     | 1,231   | 0         | 1,231     |
| 8         |         | GD-AA                                     | 33,611               | 0           | 0              | 0          | 0                     | 0           | 0              | 23,975    | 23,975                | 0       | 9,636     | 9,636     |
| 7         |         | CD-AA                                     | 2,463,944            | 0           | 0              | 1,775,124  | 1,775,124             | 0           | 0              | 490,054   | 490,054               | 0       | 198,766   | 198,766   |
| 8         |         | CD-WA / ID / AN                           | 0                    | 0           | 0              | 0          | 0                     | 0           | 0              | 0         | 0                     | 0       | 0         | 0         |
|           |         | TOTAL ACCOUNT                             | 2,769,782            | 0           | 0              | 2,026,783  | 2,026,783             | 0           | 0              | 533,366   | 533,366               | 1,231   | 208,402   | 209,633   |
|           |         | TOTAL                                     | 46,676,303           | 1,406,339   | 8,821          | 31,130,586 | 32,545,746            | 964,981     | 170,023        | 8,940,368 | 10,075,372            | 457,797 | 3,597,388 | 4,055,185 |

ALLOCATION RATIOS:

|       |    |                              |          |         |         |         |
|-------|----|------------------------------|----------|---------|---------|---------|
| E-ALL | 7  | Elec/Gas North/Oregon 4-Fact | 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%  |

|  |                                |
|--|--------------------------------|
| <b>RESULTS OF OPERATIONS</b>   | Report ID:<br><b>C-DTX-12A</b> |
| <b>COMMON ACCUMULATED DEFERRED FIT</b>                                     |                                |
| For Twelve Months Ended July 31, 2012<br>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  | (30,000,795)        | (21,613,773)        | (5,966,858)        | (2,420,164)        |
| 8         | 282900  | GD-AA  | 0                   | 0                   | 0                  | 0                  |
| 9         | 282900  | CD-WA / ID / AN                              | (1,839,372)         | (1,446,868)         | (392,504)          | 0                  |
|           |         | Total  | <u>(31,840,167)</u> | <u>(23,060,641)</u> | <u>(6,359,362)</u> | <u>(2,420,164)</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  | Report ID:<br>C-WKC-12A |
| COMMON WORKING CAPITAL   |                         |
| For Twelve Months Ended July 31, 2012<br>Average of Monthly Averages Basis |                         |

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            |                    | 710,414          | 710,414           |                      | 710,414          | 710,414           |                       | 0                | 0                |
| 1            | 151210  | FUEL STOCK HOG FUEL-KFGS            |                    | 1,081,900        | 1,081,900         |                      | 1,081,900        | 1,081,900         |                       | 0                | 0                |
| 4            | 154100  | PLANT MATERIALS & OPER SUPPLIES     |                    | 6,072,723        | 6,072,723         |                      | 4,776,424        | 4,776,424         |                       | 1,296,299        | 1,296,299        |
| 1            | 154300  | PLANT MATERIALS & OPER SUP-CS2      |                    | 288,494          | 288,494           |                      | 226,911          | 226,911           |                       | 61,583           | 61,583           |
| 1            | 154400  | PLANT MATERIALS & OPER SUP-COLSTRIP |                    | 676,953          | 676,953           |                      | 532,449          | 532,449           |                       | 144,504          | 144,504          |
| 4            | 154500  | SUPPLY CHAIN RECEIVING INVENTORY    |                    | 2,425            | 2,425             |                      | 1,907            | 1,907             |                       | 518              | 518              |
| 4            | 154550  | SUPPLY CHAIN AVERAGE COST VARIANCE  |                    | (201)            | (201)             |                      | (158)            | (158)             |                       | (43)             | (43)             |
| 4            | 154560  | SUPPLY CHAIN INVOICE PRICE VARIANCE |                    | 4,289            | 4,289             |                      | 3,373            | 3,373             |                       | 916              | 916              |
| 99           | 163999  | INVESTOR-SUPPLIED WORKING CAPITAL   | 18,188,000         |                  | 18,188,000        | 18,188,000           |                  | 18,188,000        | 0                     |                  | 0                |
| <b>TOTAL</b> |         |                                     | <b>18,188,000</b>  | <b>8,836,997</b> | <b>27,024,997</b> | <b>18,188,000</b>    | <b>7,333,220</b> | <b>25,521,220</b> | <b>0</b>              | <b>1,503,777</b> | <b>1,503,777</b> |

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%  |