

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended February 28, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	133,443,036	85,088,465	48,354,571
	Adjustments			
	Adjusted Net Operating Income (Loss)	133,443,036	85,088,465	48,354,571
E-APL	Electric Net Rate Base	1,806,037,458	1,174,104,795	631,932,663
	<b>RATE OF RETURN</b>	<b>7.389%</b>	<b>7.247%</b>	<b>7.652%</b>

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended February 28, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2012	100.000%	65.010%	34.990%
2	Input	Number of Customers Percent	02-28-2013	360,976 100.000%	236,908 65.630%	124,068 34.370%
3	E-OPS	Direct Distribution Operating Expense Percent		23,378,476 100.000%	15,635,372 66.879%	7,743,104 33.121%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accts 500 - 598		20,221,960	13,135,421	7,086,539
		Direct O & M Accts 901 - 935		27,780,483	19,758,209	8,022,274
		Total		48,002,443	32,893,630	15,108,813
		Percentage		100.000%	68.525%	31.475%
		Direct Labor Accts 500 - 598		13,459,589	8,757,716	4,701,873
		Direct Labor Accts 901 - 935		6,280,527	4,982,574	1,297,953
		Total		19,740,116	13,740,290	5,999,826
		Percentage		100.000%	69.606%	30.394%
		Number of Customers		362,462	237,724	124,738
		Percentage		100.000%	65.586%	34.414%
		Net Direct Plant		865,560,849	556,413,691	309,147,158
		Percentage		100.000%	64.284%	35.716%
4		Total Percentages Percent		400.000% 100.000%	268.000% 67.000%	132.000% 33.000%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended February 28, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	01-01-2013	Direct O & M Accts 500 - 894	68,965,506	60,243,237	5,651,108	3,071,161
		Direct O & M Accts 901 - 935	41,147,627	29,854,933	8,129,433	3,163,261
		Direct O & M Accts 901 - 905 Utility 9 Only	4,465,312	3,053,607	1,411,705	0
		Adjustments	0	0	0	0
		Total	114,578,445	93,151,777	15,192,246	6,234,422
		Percentage	100.000%	81.300%	13.259%	5.441%
		Direct Labor Accts 500 - 894	65,772,800	51,029,386	10,468,202	4,275,212
		Direct Labor Accts 901 - 935	5,175,642	3,333,358	497,385	1,344,899
		Direct Labor Accts 901 - 905 Utility 9 Only	10,669,036	7,158,435	3,510,601	0
		Total	81,617,478	61,521,179	14,476,188	5,620,111
		Percentage	100.000%	75.377%	17.737%	6.886%
		Number of Customers at	685,332	362,462	226,219	96,651
		Percentage	100.000%	52.888%	33.009%	14.103%
		Net Direct Plant	2,540,576,273	2,027,886,265	345,513,055	167,176,953
		Percentage	100.000%	79.820%	13.600%	6.580%
		Total Percentages	400.000%	289.385%	77.604%	33.010%
		Average (CD AA)	100.000%	72.346%	19.401%	8.253%

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RESULTS OF OPERATIONS		Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended February 28, 2013 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
	01-01-2013	Direct O & M Accts 500 - 894	8,210,713	0	5,319,674 2,891,039
		Direct O & M Accts 901 - 935	10,885,298	0	7,836,155 3,049,143
		Direct O & M Accts 901 - 905 Utility 9 Only	1,411,705	0	1,411,705 0
		Total	20,507,716	0	14,567,534 5,940,182
		Percentage	100.000%	0.000%	71.034% 28.966%
		Direct Labor Accts 500 - 894	11,244,329	0	7,983,762 3,260,567
		Direct Labor Accts 901 - 935	1,531,702	0	413,533 1,118,169
		Direct Labor Accts 901 - 905 Utility 9 Only	3,510,601	0	3,510,601 0
		Total	16,286,632	0	11,907,896 4,378,736
		Percentage	100.000%	0.000%	73.115% 26.885%
		Number of Customers at	322,870	0	226,219 96,651
		Percentage	100.000%	0.000%	70.065% 29.935%
		Net Direct Plant	504,945,491	0	338,644,009 166,301,482
		Percentage	100.000%	0.000%	67.065% 32.935%
		Total Percentages	400.000%	0.000%	281.279% 118.721%
		Average (GD AA)	100.000%	0.000%	70.320% 29.680%

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<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended February 28, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
		Input	Total	Electric	Gas North	Oregon Gas
	01-01-2013	Elec/Gas North 4-Factor				
		Direct O & M Accts 500 - 894	65,927,810	60,243,237	5,684,573	0
		Direct O & M Accts 901 - 935	37,981,681	29,854,933	8,126,748	0
		Adjustments	0	0	0	0
		Total	103,909,491	90,098,170	13,811,321	0
		Percentage	100.000%	86.708%	13.292%	0.000%
		Direct Labor Accts 500 - 894	61,509,081	51,029,386	10,479,695	0
		Direct Labor Accts 901 - 935	3,968,432	3,333,358	635,074	0
		Total	65,477,513	54,362,744	11,114,769	0
		Percentage	100.000%	83.025%	16.975%	0.000%
		Number of Customers at	588,681	362,462	226,219	0
		Percentage	100.000%	61.572%	38.428%	0.000%
		Net Direct Plant	2,348,249,795	2,009,605,786	338,644,009	0
		Percentage	100.000%	85.579%	14.421%	0.000%
		Total Percentages	400.000%	316.884%	83.116%	0.000%
9		Average (CD AN/ID/WA)	100.000%	79.221%	20.779%	0.000%
10	E-PLT	Net Electric Distribution Plant	826,437,726	527,604,425	298,833,301	
		Percent	100.000%	63.841%	36.159%	
11		Book Depreciation	83,050,572	54,309,957	28,740,615	
		Percent	100.000%	65.394%	34.606%	

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended February 28, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,086,415,479 100.000%	1,349,012,638 64.657%	737,402,841 35.343%
13	E-PLT	Net Electric General Plant Percent	161,360,163 100.000%	106,207,404 65.820%	55,152,759 34.180%
14		Net Allocated Schedule M's Percent	-87,633,206 100.000%	-57,166,627 65.234%	-30,466,579 34.766%
99	Input	Not Allocated	0.000%	0.000%	0.000%

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	319,721,905	0	319,721,905	215,973,504	0	215,973,504	103,748,401	0	103,748,401
99	442200	Commercial - Firm & Int.	286,992,584	0	286,992,584	202,440,224	0	202,440,224	84,552,360	0	84,552,360
1	442300	Industrial	119,323,932	0	119,323,932	56,623,846	0	56,623,846	62,700,086	0	62,700,086
99	444000	Public Street & Highway Lighting	7,285,023	0	7,285,023	4,852,426	0	4,852,426	2,432,597	0	2,432,597
99	448000	Interdepartmental Revenue	1,035,312	0	1,035,312	825,054	0	825,054	210,258	0	210,258
99	499XXX	Unbilled Revenue	(5,034,208)	0	(5,034,208)	(3,018,340)	0	(3,018,340)	(2,015,868)	0	(2,015,868)
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>729,324,548</b>	<b>0</b>	<b>729,324,548</b>	<b>477,696,714</b>	<b>0</b>	<b>477,696,714</b>	<b>251,627,834</b>	<b>0</b>	<b>251,627,834</b>
1	447XXX	Sales for Resale	0	150,058,995	150,058,995	0	97,553,353	97,553,353	0	52,505,642	52,505,642
<b>TOTAL SALES OF ELECTRICITY</b>			<b>729,324,548</b>	<b>150,058,995</b>	<b>879,383,543</b>	<b>477,696,714</b>	<b>97,553,353</b>	<b>575,250,067</b>	<b>251,627,834</b>	<b>52,505,642</b>	<b>304,133,476</b>
<b>OTHER OPERATING REVENUE:</b>											
99	451000	Miscellaneous Service Revenue	546,797	0	546,797	347,890	0	347,890	198,907	0	198,907
1	453000	Sales of Water & Water Power	0	473,700	473,700	0	307,952	307,952	0	165,748	165,748
1	454000	Rent from Electric Property	2,930,011	50,597	2,980,608	1,949,482	32,893	1,982,375	980,529	17,704	998,233
1	456XXX	Other Electric Revenues	240,348	149,747,909	149,988,257	181,097	97,351,116	97,532,213	59,251	52,396,793	52,456,044
<b>TOTAL OTHER OPERATING REVENUE</b>			<b>3,717,156</b>	<b>150,272,206</b>	<b>153,989,362</b>	<b>2,478,469</b>	<b>97,691,961</b>	<b>100,170,430</b>	<b>1,238,687</b>	<b>52,580,245</b>	<b>53,818,932</b>
<b>TOTAL ELECTRIC REVENUE</b>			<b>733,041,704</b>	<b>300,331,201</b>	<b>1,033,372,905</b>	<b>480,175,183</b>	<b>195,245,314</b>	<b>675,420,497</b>	<b>252,866,521</b>	<b>105,085,887</b>	<b>357,952,408</b>
<b>EXPENSE</b>											
<b>STEAM POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	500000	Supervision & Engineering	0	383,067	383,067	0	249,032	249,032	0	134,035	134,035
1	501000	Fuel	0	27,378,779	27,378,779	0	17,798,944	17,798,944	0	9,579,835	9,579,835
1	502000	Steam Expense	0	4,203,867	4,203,867	0	2,732,934	2,732,934	0	1,470,933	1,470,933
1	505000	Electric Expense	0	905,414	905,414	0	588,610	588,610	0	316,804	316,804
1	506000	Miscellaneous Steam Power Generation Expense	0	2,366,159	2,366,159	0	1,538,240	1,538,240	0	827,919	827,919
1	507000	Rent	0	28,377	28,377	0	18,448	18,448	0	9,929	9,929
<b>MAINTENANCE</b>											
1	510000	Supervision & Engineering	0	453,075	453,075	0	294,544	294,544	0	158,531	158,531
1	511000	Structures	0	683,669	683,669	0	444,453	444,453	0	239,216	239,216
1	512000	Boiler Plant	0	5,196,687	5,196,687	0	3,378,366	3,378,366	0	1,818,321	1,818,321
1	513000	Electric Plant	0	664,829	664,829	0	432,205	432,205	0	232,624	232,624
1	514000	Miscellaneous Steam Plant	0	587,490	587,490	0	381,927	381,927	0	205,563	205,563
<b>TOTAL STEAM POWER GENERATION EXP</b>			<b>0</b>	<b>42,851,413</b>	<b>42,851,413</b>	<b>0</b>	<b>27,857,703</b>	<b>27,857,703</b>	<b>0</b>	<b>14,993,710</b>	<b>14,993,710</b>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended February 28, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
Rel/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	2,307,761	2,307,761	0	1,500,275	1,500,275	0	807,486	807,486
1	536000	Water for Power	0	1,193,638	1,193,638	0	775,984	775,984	0	417,654	417,654
1	537000	Hydraulic Expense	4,333,583	2,908,104	7,241,687	2,649,114	1,890,558	4,539,672	1,684,469	1,017,546	2,702,015
1	538000	Electric Expense	0	6,360,002	6,360,002	0	4,134,637	4,134,637	0	2,225,365	2,225,365
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	592,165	592,165	0	384,966	384,966	0	207,199	207,199
1	540000	Rent	0	1,293,764	1,293,764	0	841,076	841,076	0	452,688	452,688
1	540100	MT Trust Funds Land Settlement Rents	5,535,255	0	5,535,255	3,609,602	0	3,609,602	1,925,653	0	1,925,653
<b>MAINTENANCE</b>											
1	541000	Supervision & Engineering	0	605,840	605,840	0	393,857	393,857	0	211,983	211,983
1	542000	Structures	0	620,775	620,775	0	403,566	403,566	0	217,209	217,209
1	543000	Reservoirs, Dams, & Waterways	0	1,378,197	1,378,197	0	895,966	895,966	0	482,231	482,231
1	544000	Electric Plant	0	2,795,432	2,795,432	0	1,817,310	1,817,310	0	978,122	978,122
1	545000	Miscellaneous Hydraulic Plant	0	449,159	449,159	0	291,998	291,998	0	157,161	157,161
<b>TOTAL HYDRO POWER GENERATION EXP</b>			<b>9,868,838</b>	<b>20,504,837</b>	<b>30,373,675</b>	<b>6,258,716</b>	<b>13,330,193</b>	<b>19,588,909</b>	<b>3,610,122</b>	<b>7,174,644</b>	<b>10,784,766</b>
<b>OTHER POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	546000	Supervision & Engineering	0	940,028	940,028	0	611,112	611,112	0	328,916	328,916
1	547000	Fuel	0	65,489,988	65,489,988	0	42,575,041	42,575,041	0	22,914,947	22,914,947
1	548000	Generation Expense	0	2,192,193	2,192,193	0	1,425,145	1,425,145	0	767,048	767,048
1	549000	Miscellaneous Other Power Generation Expense	0	610,727	610,727	0	397,034	397,034	0	213,693	213,693
1	550000	Rent	0	56,427	56,427	0	36,683	36,683	0	19,744	19,744
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	1,761,426	1,761,426	0	1,145,103	1,145,103	0	616,323	616,323
1	552000	Structures	0	23,645	23,645	0	15,372	15,372	0	8,273	8,273
1	553000	Generating & Electric Equipment	0	7,478,293	7,478,293	0	4,861,638	4,861,638	0	2,616,655	2,616,655
1	554000	Miscellaneous Other Power Generation Plant	0	180,813	180,813	0	117,547	117,547	0	63,266	63,266
<b>TOTAL OTHER POWER GENERATION EXP</b>			<b>0</b>	<b>78,733,540</b>	<b>78,733,540</b>	<b>0</b>	<b>51,184,675</b>	<b>51,184,675</b>	<b>0</b>	<b>27,548,865</b>	<b>27,548,865</b>
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	17,915,151	221,252,057	239,167,208	0	143,835,962	143,835,962	17,915,151	77,416,095	95,331,246
1	556000	System Control & Load Dispatching	0	865,759	865,759	0	562,830	562,830	0	302,929	302,929
E-557	557XXX	Other Expense	12,596,303	131,185,695	143,781,998	9,076,990	85,283,820	94,360,810	3,519,313	45,901,875	49,421,188
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>30,511,454</b>	<b>353,303,511</b>	<b>383,814,965</b>	<b>9,076,990</b>	<b>229,682,612</b>	<b>238,759,602</b>	<b>21,434,464</b>	<b>123,620,899</b>	<b>145,055,363</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>40,380,292</b>	<b>495,393,301</b>	<b>535,773,593</b>	<b>15,335,706</b>	<b>322,055,183</b>	<b>337,390,889</b>	<b>25,044,586</b>	<b>173,338,118</b>	<b>198,382,704</b>



RESULTS OF OPERATIONS  
 ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended February 28, 2013  
 Average of Monthly Averages Basis

Report ID:  
 E-OPS-12A

AVISTA UTILITIES

***** SYSTEM *****				***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,247,398	2,247,398	0	1,461,033	1,461,033	0	786,365	786,365
1	561000	Load Dispatching	0	2,126,506	2,126,506	0	1,382,442	1,382,442	0	744,064	744,064
1	562000	Station Expense	0	413,656	413,656	0	268,918	268,918	0	144,738	144,738
1	563000	Overhead Line Expense	0	481,408	481,408	0	312,963	312,963	0	168,445	168,445
1	565000	Transmission of Electricity by Others	0	17,476,632	17,476,632	0	11,361,558	11,361,558	0	6,115,074	6,115,074
1	566000	Miscellaneous Transmission Expense	0	1,920,437	1,920,437	0	1,248,476	1,248,476	0	671,961	671,961
1	567000	Rent	0	113,336	113,336	0	73,680	73,680	0	39,656	39,656
MAINTENANCE											
1	568000	Supervision & Engineering	0	2,123,139	2,123,139	0	1,380,253	1,380,253	0	742,886	742,886
1	569000	Structures	43,219	410,097	453,316	31,046	266,604	297,650	12,173	143,493	155,666
1	570000	Station Equipment	13,711	1,132,757	1,146,468	13,711	736,405	750,116	0	396,352	396,352
1	571000	Overhead Lines	25,008	1,741,389	1,766,397	3,074	1,132,077	1,135,151	21,934	609,312	631,246
1	572000	Underground Lines	0	6,670	6,670	0	4,336	4,336	0	2,334	2,334
1	573000	Service Miscellaneous	2,328	93,795	96,123	2,328	60,976	63,304	0	32,819	32,819
TOTAL TRANSMISSION OPERATING EXP			84,266	30,287,220	30,371,486	50,159	19,689,721	19,739,880	34,107	10,597,499	10,631,606
E-DEPX		Depreciation Expense-Production	0	27,494,902	27,494,902	0	17,874,436	17,874,436	0	9,620,466	9,620,466
E-DEPX		Depreciation Expense-Transmission	0	10,608,343	10,608,343	0	6,896,484	6,896,484	0	3,711,859	3,711,859
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,014,171	1,014,171	0	659,312	659,312	0	354,859	354,859
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(183,968)	0	(183,968)	183,968	0	183,968
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	130,020	141,085	0	69,980	69,980
99	407331	Amortization of BPA Parallel Capacity Support	11,877,987	0	11,877,987	7,604,044	0	7,604,044	4,273,943	0	4,273,943
1	407333	Amortization of CDA Settlement Costs	0	44,189	44,189	0	28,727	28,727	0	15,462	15,462
99	407335	Amortization of ID DSIT	(1,982,210)	0	(1,982,210)	0	0	0	(1,982,210)	0	(1,982,210)
99	407350	Amortization of WA Renewable Energy Credits	393,675	0	393,675	393,675	0	393,675	0	0	0
99	407351	Amortization of CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	407360	Amortization of CS2 & COLSTRIP O&M	224,318	0	224,318	54,732	0	54,732	169,586	0	169,586
99	407362	Amortization of LIDAR O&M	654,370	0	654,370	654,370	0	654,370	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	883,630	883,630	0	574,448	574,448	0	309,182	309,182
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	233,323	0	233,323	178,053	0	178,053	55,270	0	55,270
99	407403	Amortization of Dissallowed 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	366,450	0	366,450	0	0	0	366,450	0	366,450
99	407450/407499	Amortization of BPA Residential Exchange Credit	(12,445,627)	0	(12,445,627)	(8,582,560)	0	(8,582,560)	(3,863,067)	0	(3,863,067)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(6,236,513)	0	(6,236,513)	(4,080,765)	0	(4,080,765)	(2,155,748)	0	(2,155,748)
99	407462	Amortization of Deferred LIDAR O&M	(882,422)	0	(882,422)	(882,422)	0	(882,422)	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(7,013)	(7,013)	0	(4,559)	(4,559)	0	(2,454)	(2,454)
99	407496	Def Palouse Wind & Thornton Sw St	(91,136)	0	(91,136)	(91,136)	0	(91,136)	0	0	0
E-OTX		Taxes Other Than FIT-Prod & Trans	0	18,090,628	18,090,628	0	11,760,718	11,760,718	0	6,329,910	6,329,910
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(3,353,262)	58,328,850	54,975,588	(674,923)	37,919,586	37,244,663	(2,678,339)	20,409,264	17,730,925
TOTAL PRODUCTION & TRANSMISSION EXPEN			37,111,296	584,009,371	621,120,667	14,710,942	379,664,490	394,375,432	22,400,354	204,344,881	226,745,235

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	295,266	1,861,747	2,157,013	188,864	1,245,118	1,433,982	106,402	616,629	723,031
3	582000	Station Expense	611,347	50,546	661,893	364,287	33,805	398,092	247,060	16,741	263,801
3	583000	Overhead Line Expense	2,311,055	582,748	2,893,803	1,601,815	389,736	1,991,551	709,240	193,012	902,252
3	584000	Underground Line Expense	1,028,721	0	1,028,721	594,715	0	594,715	434,006	0	434,006
3	585000	Street Light & Signal System Operation Expense	153,403	0	153,403	24,324	0	24,324	129,079	0	129,079
3	586000	Meter Expense	2,214,816	81,004	2,295,820	1,735,167	54,175	1,789,342	479,649	26,829	506,478
3	587000	Customer Installations Expense	543,080	120,396	663,476	284,808	80,520	365,328	258,272	39,876	298,148
3	588000	Miscellaneous Distribution Expense	3,911,330	3,422,398	7,333,728	2,661,320	2,288,866	4,950,186	1,250,010	1,133,532	2,383,542
3	589000	Rent	3,805	244,301	248,106	3,605	163,386	166,991	200	80,915	81,115
MAINTENANCE:											
3	590000	Supervision & Engineering	303,608	1,332,997	1,636,605	201,682	891,495	1,093,177	101,926	441,502	543,428
3	591000	Structures	291,346	662	292,008	146,790	443	147,233	144,556	219	144,775
3	592000	Station Equipment	682,572	200,364	882,936	516,015	134,001	650,016	166,557	66,363	232,920
3	593000	Overhead Lines	8,376,407	38,638	8,415,045	5,468,020	25,841	5,493,861	2,908,387	12,797	2,921,184
3	594000	Underground Lines	1,041,104	0	1,041,104	630,864	0	630,864	410,240	0	410,240
3	595000	Line Transformers	578,714	389,690	968,404	478,783	260,621	739,404	99,931	129,069	229,000
3	596000	Street Light & Signal System Maintenance Exp	655,387	0	655,387	444,425	0	444,425	210,962	0	210,962
3	597000	Meters	58,283	0	58,283	28,847	0	28,847	29,436	0	29,436
3	598000	Miscellaneous Distribution Expense	318,232	153,785	472,017	261,041	102,850	363,891	57,191	50,935	108,126
TOTAL DISTRIBUTION OPERATING EXP			23,378,476	8,479,276	31,857,752	15,635,372	5,670,857	21,306,229	7,743,104	2,808,419	10,551,523
E-DEPX	Depreciation Expense-Distribution		32,107,304	0	32,107,304	21,024,259	0	21,024,259	11,083,045	0	11,083,045
E-AMTX	Amortization Expense-Franchises/Misc Intangibles		26,981	0	26,981	26,981	0	26,981	0	0	0
E-OTX	Taxes Other Than FIT--Distribution		45,969,978	0	45,969,978	39,809,440	0	39,809,440	6,160,538	0	6,160,538
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			78,104,263	0	78,104,263	60,860,680	0	60,860,680	17,243,583	0	17,243,583
TOTAL DISTRIBUTION EXPENSES			101,482,739	8,479,276	109,962,015	76,496,052	5,670,857	82,166,909	24,986,687	2,808,419	27,795,106

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	529,618	529,618	0	347,588	347,588	0	182,030	182,030
2	902000	Meter Reading Expenses	2,775,225	95,480	2,870,705	2,406,201	62,664	2,468,865	369,024	32,816	401,840
E-903	903XXX	Customer Records & Collection Expenses	1,797,638	6,423,706	8,221,344	1,194,713	4,215,878	5,410,591	602,925	2,207,828	2,810,753
2	904000	Uncollectible Accounts	0	2,046,353	2,046,353	0	1,343,021	1,343,021	0	703,332	703,332
2	905000	Misc Customer Accounts	0	225,505	225,505	0	147,999	147,999	0	77,506	77,506
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>4,572,863</b>	<b>9,320,662</b>	<b>13,893,525</b>	<b>3,600,914</b>	<b>6,117,150</b>	<b>9,718,064</b>	<b>971,949</b>	<b>3,203,512</b>	<b>4,175,461</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	22,087,479	331,982	22,419,461	16,052,210	217,880	16,270,090	6,035,269	114,102	6,149,371
2	909000	Advertising	16,243	1,140,999	1,157,242	2,252	748,838	751,090	13,991	392,161	406,152
2	910000	Misc Customer Service & Info Exp	0	185,036	185,036	0	121,439	121,439	0	63,597	63,597
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>22,103,722</b>	<b>1,658,017</b>	<b>23,761,739</b>	<b>16,054,462</b>	<b>1,088,157</b>	<b>17,142,619</b>	<b>6,049,260</b>	<b>569,860</b>	<b>6,619,120</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	13,154	13,154	0	8,633	8,633	0	4,521	4,521
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>13,154</b>	<b>13,154</b>	<b>0</b>	<b>8,633</b>	<b>8,633</b>	<b>0</b>	<b>4,521</b>	<b>4,521</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	592,559	31,694,649	32,287,208	463,867	21,235,415	21,699,282	128,692	10,459,234	10,587,926
4	921000	Office Supplies & Expenses	75,049	4,036,674	4,111,723	75,020	2,704,572	2,779,592	29	1,332,102	1,332,131
4	922000	Admin Exp Transferred--Credit	0	(73,043)	(73,043)	0	(48,939)	(48,939)	0	(24,104)	(24,104)
4	923000	Outside Services Employed	43,313	11,349,130	11,392,443	43,313	7,603,917	7,647,230	0	3,745,213	3,745,213
4	924000	Property Insurance Premium	0	1,351,601	1,351,601	0	905,573	905,573	0	446,028	446,028
4	925XXX	Injuries and Damages	26,618	2,014,458	2,041,076	23,796	1,349,687	1,373,483	2,822	664,771	667,593
4	926XXX	Employee Pensions and Benefits	282,747	962,854	1,245,601	208,762	645,112	853,874	73,985	317,742	391,727
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	3,118,307	3,561,269	6,679,576	2,159,586	2,315,181	4,474,767	958,721	1,246,088	2,204,809
4	930000	Miscellaneous General Expenses	122,682	3,124,054	3,246,736	82,647	2,093,116	2,175,763	40,035	1,030,938	1,070,973
4	931000	Rents	32,644	956,544	989,188	22,965	640,884	663,849	9,679	315,660	325,339
4	935000	Maintenance of General Plant	818,117	7,050,717	7,868,834	353,403	4,723,980	5,077,383	464,714	2,326,737	2,791,451
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>5,117,783</b>	<b>66,028,907</b>	<b>71,146,690</b>	<b>3,433,359</b>	<b>44,168,498</b>	<b>47,601,857</b>	<b>1,684,424</b>	<b>21,860,409</b>	<b>23,544,833</b>

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended February 28, 2013  
 Average of Monthly Averages Basis

Report ID:  
 E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,731,799	11,009,175	12,740,974	1,106,887	7,376,147	8,483,034	624,912	3,633,028	4,257,940
E-AMTX		Amortization Expense-General Plant - 303000	0	37,505	37,505	0	24,975	24,975	0	12,530	12,530
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	353,856	6,011,757	6,365,613	349,319	4,027,877	4,377,196	4,537	1,983,880	1,988,417
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	29,490	29,490	0	19,758	19,758	0	9,732	9,732
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>2,085,655</b>	<b>17,087,927</b>	<b>19,173,582</b>	<b>1,456,206</b>	<b>11,448,757</b>	<b>12,904,963</b>	<b>629,449</b>	<b>5,639,170</b>	<b>6,268,619</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>7,203,438</b>	<b>83,116,834</b>	<b>90,320,272</b>	<b>4,889,565</b>	<b>55,617,255</b>	<b>60,506,820</b>	<b>2,313,873</b>	<b>27,499,579</b>	<b>29,813,452</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>172,474,058</b>	<b>686,597,314</b>	<b>859,071,372</b>	<b>115,751,935</b>	<b>448,166,542</b>	<b>563,918,477</b>	<b>56,722,123</b>	<b>238,430,772</b>	<b>295,152,895</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>174,301,533</b>			<b>111,502,020</b>			<b>62,799,513</b>
E-FIT		FEDERAL INCOME TAX--Normal Accrual			20,630,809			13,931,820			6,698,989
E-FIT		DEFERRED FEDERAL INCOME TAX			20,431,240			12,614,064			7,817,176
E-FIT		AMORTIZED ITC - NOXON			(203,552)			(132,329)			(71,223)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>133,443,036</b>			<b>85,088,465</b>			<b>48,354,571</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.879%	33.121%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
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 February 28, 2013	
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	180,873,647	180,873,647	0	117,585,958	117,585,958	0	63,287,689	63,287,689
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	17,915,151	0	17,915,151	0	0	0	17,915,151	0	17,915,151
1	555550	Non Monetary - Exchange Power	0	5,292	5,292	0	3,440	3,440	0	1,852	1,852
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	39,751,376	39,751,376	0	25,842,370	25,842,370	0	13,909,006	13,909,006
1	555710	Intercompany Purchase	0	621,742	621,742	0	404,194	404,194	0	217,548	217,548
TOTAL ACCOUNT 555			17,915,151	221,252,057	239,167,208	0	143,835,962	143,835,962	17,915,151	77,416,095	95,331,246

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	E-557-12A
For Twelve Months Ended February 28, 2013	
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	5,946,713	5,946,713	0	3,865,958	3,865,958	0	2,080,755	2,080,755
1	557010	Other Power Supply Expense - Financial	0	11,003,025	11,003,025	0	7,153,067	7,153,067	0	3,849,958	3,849,958
1	557150	Fuel - Economic Dispatch	0	70,935,285	70,935,285	0	46,115,029	46,115,029	0	24,820,256	24,820,256
1	557160	Power Supply Expense - Miscellaneous	181,250	686,628	867,878	181,250	446,377	627,627	0	240,251	240,251
99	557161	Unbilled Add-Ons	(519,786)	0	(519,786)	(264,217)	0	(264,217)	(255,569)	0	(255,569)
1	557170	Broker Fees - Power	7,927	925,772	933,699	7,927	601,844	609,771	0	323,928	323,928
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	8,733,955	0	8,733,955	8,733,955	0	8,733,955	0	0	0
99	557270	Other Power Supply Expense - Other Exp	171,910	0	171,910	171,910	0	171,910	0	0	0
99	557290	Washington ERM Amortization	(520,417)	0	(520,417)	(520,417)	0	(520,417)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	269,084	0	269,084	269,084	0	269,084	0	0	0
99	557380	Idaho PCA Deferred	3,208,013	0	3,208,013	0	0	0	3,208,013	0	3,208,013
99	557390	Idaho PCA Amortization	245,665	0	245,665	0	0	0	245,665	0	245,665
1	557395	Optional Renewable Power Expense Offset	0	(138,734)	(138,734)	0	(90,191)	(90,191)	0	(48,543)	(48,543)
1	557610	Other Expenses - Exposure	0	(26,526)	(26,526)	0	(17,245)	(17,245)	0	(9,281)	(9,281)
1	557700	Turbine Gas Bookout Expense	0	1,831,126	1,831,126	0	1,190,415	1,190,415	0	640,711	640,711
1	557711	Turbine Gas Bookout Offset	0	(1,831,126)	(1,831,126)	0	(1,190,415)	(1,190,415)	0	(640,711)	(640,711)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	41,853,532	41,853,532	0	27,208,981	27,208,981	0	14,644,551	14,644,551
TOTAL ACCOUNT 557			12,596,303	131,185,695	143,781,998	9,076,990	85,283,820	94,360,810	3,519,313	45,901,875	49,421,188

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-12A
For Twelve Months Ended February 28, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,797,638	6,423,706	8,221,344	1,194,713	4,215,878	5,410,591	602,925	2,207,828	2,810,753
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	1,797,638	6,423,706	8,221,344	1,194,713	4,215,878	5,410,591	602,925	2,207,828	2,810,753

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.630%	34.370%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.657%	35.343%

RESULTS OF OPERATIONS  
 ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES  
 For Twelve Months Ended February 28, 2013  
 Average of Monthly Averages Basis

Report ID:  
 E-908-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	375,910	331,982	707,892	307,910	217,880	525,790	68,000	114,102	182,102
99	908600	Public Purpose Tariff Rider Expense Offset	22,333,147	0	22,333,147	16,146,485	0	16,146,485	6,186,662	0	6,186,662
99	908610	Limited Income Tax Refund Program	223,651	0	223,651	223,651	0	223,651	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(845,229)	0	(845,229)	(625,836)	0	(625,836)	(219,393)	0	(219,393)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			22,087,479	331,982	22,419,461	16,052,210	217,880	16,270,090	6,035,269	114,102	6,149,371

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.630%	34.370%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



**RESULTS OF OPERATIONS**  
**ELECTRIC INTEREST DEDUCTION FOR FIT**  
 For Twelve Months Ended February 28, 2013  
 Average of Monthly Averages Basis

Report ID:  
**E-INT-12A**

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.94%	52.94%
2	Cost of Debt		5.716%	5.813%
	Total Weighted Cost		3.026%	3.077%
E-APL	Net Rate Base	1,806,037,458	1,174,104,795	631,932,663
	Interest Deduction for FIT Calculation	54,972,979	35,528,411	19,444,568
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-FIT-12A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended February 28, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,033,372,905	675,420,497	357,952,408
E-OPS	Less: Operating & Maintenance Expense	706,817,939	452,908,171	253,909,768
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	88,192,827	59,440,148	28,752,679
E-OTX	Less: Taxes Other than FIT	64,060,606	51,570,158	12,490,448
	Net Operating Income Before FIT	174,301,533	111,502,020	62,799,513
E-INT	Less: Interest Expense	54,972,979	35,528,411	19,444,568
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(183,968)	183,968
E-SCM	Plus: Schedule M Adjustments	(53,238,240)	(31,707,316)	(21,530,924)
	Taxable Net Operating Income	66,090,314	44,450,261	21,640,053
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	23,131,610	15,557,591	7,574,019
1	Production Tax Credit	(188,357)	(122,451)	(65,906)
1	Investment Tax Credit - Noxon *	(2,312,444)	(1,503,320)	(809,124)
	Total Net Federal Income Tax	20,630,809	13,931,820	6,698,989
E-DTE	Deferred FIT	20,431,240	12,614,064	7,817,176
1	411400 Amortized Investment Tax Credit - Noxon	(203,552)	(132,329)	(71,223)
	Total Net FIT/Deferred FIT	40,858,497	26,413,555	14,444,942

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-DEPX/AMTX	Book Depreciation & Amortization	34,219,940	56,205,343	90,425,283	22,507,446	36,878,989	59,386,435	11,712,494	19,326,354	31,038,848	
12	997001 Contributions In Aid of Construction	0	3,378,812	3,378,812	0	2,184,638	2,184,638	0	1,194,174	1,194,174	
2	997002 Injuries and Damages	0	(1,299,950)	(1,299,950)	0	(853,157)	(853,157)	0	(446,793)	(446,793)	
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	4,384,674	4,384,674	0	2,937,732	2,937,732	0	1,446,942	1,446,942	
99	997007 Idaho PCA	3,938,341	0	3,938,341	0	0	0	3,938,341	0	3,938,341	
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	(21,992)	(21,992)	0	(11,836)	(11,836)	
4	997015 Airplane Lease Payments	0	384,529	384,529	0	257,634	257,634	0	126,895	126,895	
12	997016 Redemption Expense Amortization	0	968,267	968,267	0	626,052	626,052	0	342,215	342,215	
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	(9,162,024)	0	(9,162,024)	(6,081,645)	0	(6,081,645)	(3,080,379)	0	(3,080,379)	
1	997019 CSS Temporary Service Fees	34,852	0	34,852	3,510	0	3,510	31,342	0	31,342	
4	997020 FAS87 Current Pension Accrual	0	(9,082,144)	(9,082,144)	0	(6,085,036)	(6,085,036)	0	(2,997,108)	(2,997,108)	
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	(17,409)	(17,409)	0	(9,117)	(9,117)	
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0	
99	997029 FAS106 Post Retirement Benefits	282,797	0	282,797	208,812	0	208,812	73,985	0	73,985	
12	997032 Interest Rate Swaps	0	(12,378,377)	(12,378,377)	0	(8,003,487)	(8,003,487)	0	(4,374,890)	(4,374,890)	
99	997033 BPA Residential Exchange	(748,061)	0	(748,061)	(661,052)	0	(661,052)	(87,009)	0	(87,009)	
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	(376,718)	(376,718)	0	(244,904)	(244,904)	0	(131,814)	(131,814)	
99	997043 Washington Deferred Power Costs	8,213,538	0	8,213,538	8,213,538	0	8,213,538	0	0	0	
1	997044 Non-Monetary Power Costs	0	5,292	5,292	0	3,440	3,440	0	1,852	1,852	
1	997045 Section 199 Manufacturing Deduction	0	(2,464,720)	(2,464,720)	0	(1,602,314)	(1,602,314)	0	(862,406)	(862,406)	
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)	266,339	0	266,339	0	0	0	266,339	0	266,339	
12	997048 AFUDC	0	(2,061,054)	(2,061,054)	0	(1,332,616)	(1,332,616)	0	(728,438)	(728,438)	
11	997049 Tax Depreciation	0	(131,909,895)	(131,909,895)	0	(86,261,157)	(86,261,157)	0	(45,648,738)	(45,648,738)	
99	997050 CS2 Levelized Return	366,450	0	366,450	0	0	0	366,450	0	366,450	
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0	
4	997052 Noxon Spill	0	0	0	0	0	0	0	0	0	
99	997053 Renewable Energy Cert Fees	0	19,115	19,115	0	12,807	12,807	0	6,308	6,308	
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 February 28, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Description	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	130,020	141,085	0	69,980	69,980
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	1,551,294	1,734,387	152,118	1,008,496	1,160,614	30,975	542,798	573,773
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(1,031,556)	0	(1,031,556)	(817,699)	0	(817,699)	(213,857)	0	(213,857)
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	(2,684,947)	0	(2,684,947)	0	0	0	(2,684,947)	0	(2,684,947)
11	997080	Book Transportation Depreciation	0	4,310,267	4,310,267	0	2,818,656	2,818,656	0	1,491,611	1,491,611
1	997081	Deferred Compensation	0	290,158	290,158	0	194,406	194,406	0	95,752	95,752
1	997082	Meal Disallowances	0	342,258	342,258	0	229,313	229,313	0	112,945	112,945
1	997083	Paid Time Off	0	(31,376)	(31,376)	0	(21,022)	(21,022)	0	(10,354)	(10,354)
2	997084	Customer Uncollectibles	0	(17,557)	(17,557)	0	(11,523)	(11,523)	0	(6,034)	(6,034)
99	997088	Deferred O&M Colstrip & CS2	(6,012,195)	0	(6,012,195)	(4,026,033)	0	(4,026,033)	(1,986,162)	0	(1,986,162)
99	997089	CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	997091	LIDAR O&M Reg Def DFIT	(228,052)	0	(228,052)	(228,052)	0	(228,052)	0	0	0
99	997092	Smart Grid	1,044,031	0	1,044,031	1,044,031	0	1,044,031	0	0	0
99	997093	EWEB Renewable Energy Credits	(79,096)	0	(79,096)	(79,096)	0	(79,096)	0	0	0
99	997094	Palouse Wind & Thornton	80,774	0	80,774	80,774	0	80,774	0	0	0
99	997095	WA REC Deferral	364,528	0	364,528	364,528	0	364,528	0	0	0
99	997096	CDA Settlement Costs	0	8,929	8,929	0	5,805	5,805	0	3,124	3,124
TOTAL SCHEDULE M ADJUSTMENTS		34,394,967	(87,633,207)	(53,238,240)	25,459,313	(57,166,629)	(31,707,316)	8,935,654	(30,466,578)	(21,530,924)	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.879%	33.121%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.841%	36.159%
E-ALL	11	Book Depreciation	100.000%	65.394%	34.606%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.657%	35.343%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-DTE-12A</b>
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	
For Twelve Months Ended February 28, 2013 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	19,350,693	19,350,693	0	12,623,231	12,623,231	0	6,727,462	6,727,462
99	410100	Deferred Federal Income Tax Expense - Washington	2,789,246	0	2,789,246	2,789,246	0	2,789,246	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,309,326	0	2,309,326	0	0	0	2,309,326	0	2,309,326
	410100	Total	5,098,572	19,350,693	24,449,265	2,789,246	12,623,231	15,412,477	2,309,326	6,727,462	9,036,788
14	411100	Deferred Federal Income Tax Expense - Allocated	0	308,104	308,104	0	200,989	200,989	0	107,115	107,115
99	411100	Deferred Federal Income Tax Expense - Washington	(2,999,402)	0	(2,999,402)	(2,999,402)	0	(2,999,402)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,326,727)	0	(1,326,727)	0	0	0	(1,326,727)	0	(1,326,727)
	411100	Total	(4,326,129)	308,104	(4,018,025)	(2,999,402)	200,989	(2,798,413)	(1,326,727)	107,115	(1,219,612)
Total Deferred Federal Income Tax Expense			772,443	19,658,797	20,431,240	(210,156)	12,824,220	12,614,064	982,599	6,834,577	7,817,176

E-ALL	14	Net Allocated Schedule M's	100.000%	65.234%	34.766%
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 February 28, 2013	
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	31,284	31,284	0	20,338	20,338	0	10,946	10,946
1	408140	State Kwh Generation Tax	0	1,552,942	1,552,942	0	1,009,568	1,009,568	0	543,374	543,374
1	408150	R&P Property Tax--Production	0	11,825,373	11,825,373	0	7,687,675	7,687,675	0	4,137,698	4,137,698
1	408180	R&P Property Tax--Transmission	0	4,235,670	4,235,670	0	2,753,609	2,753,609	0	1,482,061	1,482,061
1	409100	State Income Tax--Montana & Oregon	0	445,359	445,359	0	289,528	289,528	0	155,831	155,831
TOTAL PRODUCTION & TRANSMISSION			0	18,090,628	18,090,628	0	11,760,718	11,760,718	0	6,329,910	6,329,910
DISTRIBUTION											
99	408110	State Excise Tax	18,550,798	0	18,550,798	18,550,798	0	18,550,798	0	0	0
99	408120	Municipal Occupation & License Tax	20,024,545	0	20,024,545	16,874,674	0	16,874,674	3,149,871	0	3,149,871
99	408160	Miscellaneous State or Local Tax--WA & ID	55	0	55	0	0	0	55	0	55
99	408170	R&P Property Tax--Distribution	6,938,110	0	6,938,110	4,383,968	0	4,383,968	2,554,142	0	2,554,142
99	409100	State Income Tax--Idaho	456,470	0	456,470	0	0	0	456,470	0	456,470
TOTAL DISTRIBUTION			45,969,978	0	45,969,978	39,809,440	0	39,809,440	6,160,538	0	6,160,538
TOTAL TAXES OTHER THAN FIT			45,969,978	18,090,628	64,060,606	39,809,440	11,760,718	51,570,158	6,160,538	6,329,910	12,490,448

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	E-PLT-12A
For Twelve Months Ended February 28, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			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	9,416,667	9,416,667	0	6,121,775	6,121,775	0	3,294,892	3,294,892
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,300,200	1,300,200	0	699,800	699,800
1	182333	CDA Settlement Costs	0	1,855,969	1,855,969	0	1,206,565	1,206,565	0	649,400	649,400
1	182381	CDA Settlement Past Storage	0	36,578,614	36,578,614	0	23,779,757	23,779,757	0	12,798,857	12,798,857
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,636,397	29,239,101	0	15,412,821	15,412,821
1	303000	Misc Intangible Plant- (C-IPL)	153,179	2,500,136	2,653,315	153,179	1,634,235	1,787,414	0	865,901	865,901
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,770,846	28,935,436	30,706,282	1,748,303	19,386,742	21,135,045	22,543	9,548,694	9,571,237
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,068,491	2,068,491	0	1,385,889	1,385,889	0	682,602	682,602
		<b>TOTAL INTANGIBLE PLANT</b>	<b>2,526,729</b>	<b>127,404,531</b>	<b>129,931,260</b>	<b>2,504,186</b>	<b>83,451,560</b>	<b>85,955,746</b>	<b>22,543</b>	<b>43,952,971</b>	<b>43,975,514</b>
		<b>STEAM PRODUCTION PLANT:</b>									
1	310XXX	Land & Land Rights	0	2,527,316	2,527,316	0	1,643,008	1,643,008	0	884,308	884,308
1	311XXX	Structures & Improvements	0	125,999,099	125,999,099	0	81,912,014	81,912,014	0	44,087,085	44,087,085
1	312000	Boiler Plant	0	170,527,042	170,527,042	0	110,859,630	110,859,630	0	59,667,412	59,667,412
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	51,918,222	51,918,222	0	33,752,036	33,752,036	0	18,166,186	18,166,186
1	315000	Accessory Electric Equipment	0	26,793,153	26,793,153	0	17,418,229	17,418,229	0	9,374,924	9,374,924
1	316000	Miscellaneous Power Plant Equipment	0	15,833,115	15,833,115	0	10,293,108	10,293,108	0	5,540,007	5,540,007
		<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>0</b>	<b>393,604,717</b>	<b>393,604,717</b>	<b>0</b>	<b>255,882,426</b>	<b>255,882,426</b>	<b>0</b>	<b>137,722,291</b>	<b>137,722,291</b>
		<b>HYDRAULIC PRODUCTION PLANT:</b>									
1	330XXX	Land & Land Rights	0	57,276,353	57,276,353	0	37,235,357	37,235,357	0	20,040,996	20,040,996
1	331XXX	Structures & Improvements	0	43,872,973	43,872,973	0	28,521,820	28,521,820	0	15,351,153	15,351,153
1	332XXX	Reservoirs, Dams, & Waterways	0	124,108,193	124,108,193	0	80,682,736	80,682,736	0	43,425,457	43,425,457
1	333000	Waterwheels, Turbines, & Generators	0	161,449,561	161,449,561	0	104,958,360	104,958,360	0	56,491,201	56,491,201
1	334000	Accessory Electric Equipment	0	33,999,679	33,999,679	0	22,103,191	22,103,191	0	11,896,488	11,896,488
1	335XXX	Miscellaneous Power Plant Equipment	0	8,108,423	8,108,423	0	5,271,286	5,271,286	0	2,837,137	2,837,137
1	336000	Roads, Railroads, & Bridges	0	2,019,872	2,019,872	0	1,313,119	1,313,119	0	706,753	706,753
		<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>	<b>0</b>	<b>430,835,054</b>	<b>430,835,054</b>	<b>0</b>	<b>280,085,869</b>	<b>280,085,869</b>	<b>0</b>	<b>150,749,185</b>	<b>150,749,185</b>
		<b>OTHER PRODUCTION PLANT:</b>									
1	340200	Land & Land Rights	0	905,168	905,168	0	588,450	588,450	0	316,718	316,718
1	341000	Structures & Improvements	0	16,525,270	16,525,270	0	10,743,078	10,743,078	0	5,782,192	5,782,192
1	342000	Fuel Holders, Producers, & Accessories	0	21,204,153	21,204,153	0	13,784,820	13,784,820	0	7,419,333	7,419,333
1	343000	Prime Movers	0	22,405,842	22,405,842	0	14,566,038	14,566,038	0	7,839,804	7,839,804
1	344000	Generators	0	202,494,989	202,494,989	0	131,641,992	131,641,992	0	70,852,997	70,852,997
1	344010	Generators - Solar	0	146,216	146,216	0	95,055	95,055	0	51,161	51,161
1	345000	Accessory Electric Equipment	0	17,071,844	17,071,844	0	11,098,406	11,098,406	0	5,973,438	5,973,438
1	345010	Accessory Electric Equipment - Solar	0	31,881	31,881	0	20,726	20,726	0	11,155	11,155
1	346000	Miscellaneous Power Plant Equipment	0	1,674,758	1,674,758	0	1,088,760	1,088,760	0	585,998	585,998
		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>0</b>	<b>282,460,121</b>	<b>282,460,121</b>	<b>0</b>	<b>183,627,325</b>	<b>183,627,325</b>	<b>0</b>	<b>98,832,796</b>	<b>98,832,796</b>
		<b>TOTAL PRODUCTION PLANT</b>	<b>0</b>	<b>1,106,899,892</b>	<b>1,106,899,892</b>	<b>0</b>	<b>719,595,620</b>	<b>719,595,620</b>	<b>0</b>	<b>387,304,272</b>	<b>387,304,272</b>

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>ELECTRIC UTILITY PLANT</b>		E-PLT-12A
For Twelve Months Ended February 28, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	19,332,584	19,332,584	0	12,568,113	12,568,113	0	6,764,471	6,764,471
1	352XXX	Structures & Improvements	0	16,872,472	16,872,472	0	10,968,794	10,968,794	0	5,903,678	5,903,678
1	353000	Station Equipment	0	208,056,382	208,056,382	0	135,257,454	135,257,454	0	72,798,928	72,798,928
1	354000	Towers & Fixtures	0	17,122,578	17,122,578	0	11,131,388	11,131,388	0	5,991,190	5,991,190
1	355000	Poles & Fixtures	0	148,706,356	148,706,356	0	96,674,002	96,674,002	0	52,032,354	52,032,354
1	356000	Overhead Conductors & Devices	0	113,818,337	113,818,337	0	73,993,301	73,993,301	0	39,825,036	39,825,036
1	357000	Underground Conduit	0	2,605,487	2,605,487	0	1,693,827	1,693,827	0	911,660	911,660
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,514,780	1,514,780	0	815,292	815,292
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,217,147	1,217,147	0	655,099	655,099
<b>TOTAL TRANSMISSION PLANT</b>			<b>0</b>	<b>530,716,514</b>	<b>530,716,514</b>	<b>0</b>	<b>345,018,806</b>	<b>345,018,806</b>	<b>0</b>	<b>185,697,708</b>	<b>185,697,708</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	1,938,266	0	1,938,266	236,674	0	236,674	1,701,592	0	1,701,592
99	361000	Structures & Improvements	17,741,438	0	17,741,438	12,534,138	0	12,534,138	5,207,300	0	5,207,300
99	362000	Station Equipment	107,854,824	0	107,854,824	70,549,419	0	70,549,419	37,305,405	0	37,305,405
99	364000	Poles, Towers, & Fixtures	254,194,937	0	254,194,937	156,493,346	0	156,493,346	97,701,591	0	97,701,591
99	365000	Overhead Conductors & Devices	170,390,124	0	170,390,124	105,685,462	0	105,685,462	64,704,662	0	64,704,662
99	366000	Underground Conduit	83,920,058	0	83,920,058	52,815,800	0	52,815,800	31,104,258	0	31,104,258
99	367000	Underground Conductors & Devices	139,645,212	0	139,645,212	89,861,809	0	89,861,809	49,783,403	0	49,783,403
99	368000	Line Transformers	196,790,526	0	196,790,526	131,111,113	0	131,111,113	65,679,413	0	65,679,413
99	369XXX	Services	126,914,207	0	126,914,207	80,178,452	0	80,178,452	46,735,755	0	46,735,755
99	370000	Meters	47,935,036	0	47,935,036	26,897,087	0	26,897,087	21,037,949	0	21,037,949
99	373XXX	Street Light & Signal Systems	35,660,743	0	35,660,743	21,465,625	0	21,465,625	14,195,118	0	14,195,118
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,187,570,002</b>	<b>0</b>	<b>1,187,570,002</b>	<b>751,169,863</b>	<b>0</b>	<b>751,169,863</b>	<b>436,400,139</b>	<b>0</b>	<b>436,400,139</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,081,555	3,108,652	4,190,207	372,902	2,082,797	2,455,699	708,653	1,025,855	1,734,508
4	390XXX	Structures & Improvements	11,863,966	50,747,437	62,611,403	5,775,916	34,000,783	39,776,699	6,088,050	16,746,654	22,834,704
4	391XXX	Office Furniture & Equipment	2,102,985	36,786,008	38,888,993	2,088,946	24,646,625	26,735,571	14,039	12,139,383	12,153,422
4	392XXX	Transportation Equipment	12,741,863	8,130,010	20,871,873	9,181,422	5,447,107	14,628,529	3,560,441	2,682,903	6,243,344
4	393000	Stores Equipment	285,919	1,693,194	1,979,113	123,578	1,134,440	1,258,018	162,341	558,754	721,095
4	394000	Tools, Shop & Garage Equipment	1,553,060	6,854,381	8,407,441	1,174,701	4,592,435	5,767,136	378,359	2,261,946	2,640,305
4	395000	Laboratory Equipment	278,377	1,150,173	1,428,550	182,869	770,616	953,485	95,508	379,557	475,065
4	396XXX	Power Operated Equipment	27,945,808	10,256,933	38,202,741	17,014,863	6,872,145	23,887,008	10,930,945	3,384,788	14,315,733
4	397XXX	Communications Equipment	14,479,063	51,039,623	65,518,686	8,504,822	34,196,547	42,701,369	5,974,241	16,843,076	22,817,317
4	398000	Miscellaneous Equipment	2,371	308,779	311,150	31	206,882	206,913	2,340	101,897	104,237
<b>TOTAL GENERAL PLANT</b>			<b>72,334,967</b>	<b>170,075,190</b>	<b>242,410,157</b>	<b>44,420,050</b>	<b>113,950,377</b>	<b>158,370,427</b>	<b>27,914,917</b>	<b>56,124,813</b>	<b>84,039,730</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,262,431,698</b>	<b>1,935,096,127</b>	<b>3,197,527,825</b>	<b>798,094,099</b>	<b>1,262,016,363</b>	<b>2,060,110,462</b>	<b>464,337,599</b>	<b>673,079,764</b>	<b>1,137,417,363</b>



RESULTS OF OPERATIONS  
 ELECTRIC UTILITY PLANT  
 For Twelve Months Ended February 28, 2013  
 Average of Monthly Averages Basis

Report ID:  
 E-PLT-12A

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	(276,226,887)	(276,226,887)	0	(179,575,099)	(179,575,099)	0	(96,651,788)	(96,651,788)
E-ADEP		Hydro Production Plant	0	(112,943,235)	(112,943,235)	0	(73,424,397)	(73,424,397)	0	(39,518,838)	(39,518,838)
E-ADEP		Other Production Plant	0	(76,320,647)	(76,320,647)	0	(49,616,053)	(49,616,053)	0	(26,704,594)	(26,704,594)
E-ADEP		Transmission Plant	0	(180,490,080)	(180,490,080)	0	(117,336,601)	(117,336,601)	0	(63,153,479)	(63,153,479)
E-ADEP		Distribution Plant	(361,132,276)	0	(361,132,276)	(223,565,438)	0	(223,565,438)	(137,566,838)	0	(137,566,838)
E-ADEP		General Plant	(20,965,712)	(60,084,282)	(81,049,994)	(11,906,554)	(40,256,469)	(52,163,023)	(9,059,158)	(19,827,813)	(28,886,971)
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(382,097,988)</b>	<b>(706,065,131)</b>	<b>(1,088,163,119)</b>	<b>(235,471,992)</b>	<b>(460,208,619)</b>	<b>(695,680,611)</b>	<b>(146,625,996)</b>	<b>(245,856,512)</b>	<b>(392,482,508)</b>
<b>ACCUMULATED AMORTIZATION</b>											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(6,762,380)	(6,762,380)	0	(4,396,223)	(4,396,223)	0	(2,366,157)	(2,366,157)
E-AAMT		Distribution-Franchises/Misc Intangibles	(86,123)	0	(86,123)	(86,123)	0	(86,123)	0	0	0
E-AAMT		General Plant - 303000	0	(38,786)	(38,786)	0	(25,279)	(25,279)	0	(13,507)	(13,507)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(345,365)	(15,446,135)	(15,791,500)	(343,191)	(10,348,911)	(10,692,102)	(2,174)	(5,097,224)	(5,099,398)
E-AAMT		General Plant - 390200, 396200	(120,874)	(149,568)	(270,442)	(117,279)	(100,210)	(217,489)	(3,595)	(49,358)	(52,953)
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(552,362)</b>	<b>(22,396,869)</b>	<b>(22,949,231)</b>	<b>(546,593)</b>	<b>(14,870,623)</b>	<b>(15,417,216)</b>	<b>(5,769)</b>	<b>(7,526,246)</b>	<b>(7,532,015)</b>
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(382,650,350)</b>	<b>(728,462,000)</b>	<b>(1,111,112,350)</b>	<b>(236,018,585)</b>	<b>(475,079,242)</b>	<b>(711,097,827)</b>	<b>(146,631,765)</b>	<b>(253,382,758)</b>	<b>(400,014,523)</b>
<b>NET ELECTRIC UTILITY PLANT before DFIT</b>			<b>879,781,348</b>	<b>1,206,634,127</b>	<b>2,086,415,475</b>	<b>562,075,514</b>	<b>786,937,121</b>	<b>1,349,012,635</b>	<b>317,705,834</b>	<b>419,697,006</b>	<b>737,402,840</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	(383,870)	(383,870)	0	(249,554)	(249,554)	0	(134,316)	(134,316)
12		ADFIT - Electric Plant In Service (282900)	0	(279,723,495)	(279,723,495)	0	(180,860,820)	(180,860,820)	0	(98,862,675)	(98,862,675)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(26,074,349)	(26,074,349)	0	(17,469,814)	(17,469,814)	0	(8,604,535)	(8,604,535)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(223,568)	(223,568)	0	(149,791)	(149,791)	0	(73,777)	(73,777)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	972	972	0	632	632	0	340	340
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,802,515)	(12,802,515)	0	(8,322,915)	(8,322,915)	0	(4,479,600)	(4,479,600)
1		ADFIT - CDA Settlement Costs (283333)	0	(125,678)	(125,678)	0	(81,703)	(81,703)	0	(43,975)	(43,975)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,764,131)	(4,764,131)	0	(3,080,344)	(3,080,344)	0	(1,683,787)	(1,683,787)
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(324,096,634)</b>	<b>(324,096,634)</b>	<b>0</b>	<b>(210,214,309)</b>	<b>(210,214,309)</b>	<b>0</b>	<b>(113,882,325)</b>	<b>(113,882,325)</b>
<b>NET ELECTRIC UTILITY PLANT</b>			<b>879,781,348</b>	<b>882,537,493</b>	<b>1,762,318,841</b>	<b>562,075,514</b>	<b>576,722,812</b>	<b>1,138,798,326</b>	<b>317,705,834</b>	<b>305,814,681</b>	<b>623,520,515</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.657%	35.343%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Twelve Months Ended February 28, 2013  
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		879,781,348	882,537,493	1,762,318,841	562,075,514	576,722,812	1,138,798,326	317,705,834	305,814,681	623,520,515
	OTHER ADJUSTMENTS										
4	Gain on Sale of General Office Bldg (253850)		0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)		0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation		0	0	0	(1,085,100)	0	(1,085,100)	1,085,100	0	1,085,100
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)		(2,542,203)	0	(2,542,203)	(814,732)	0	(814,732)	(1,727,471)	0	(1,727,471)
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)		6,840,242	0	6,840,242	4,392,316	0	4,392,316	2,447,926	0	2,447,926
99	ADFIT - Kettle Falls Disallowed (190420)		350,189	0	350,189	350,189	0	350,189	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)		1,080,891	0	1,080,891	0	0	0	1,080,891	0	1,080,891
99	ADFIT - Boulder Park Disallowed (190040)		531,688	0	531,688	0	0	0	531,688	0	531,688
99	Investment in WNP3 Exchange Power (124900, 124930)		17,149,823	0	17,149,823	17,149,823	0	17,149,823	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(3,082,115)	0	(3,082,115)	(3,082,115)	0	(3,082,115)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,254,975	0	1,254,975	1,254,975	0	1,254,975	0	0	0
99	CDA Lake Settlement - ID (186382)		250,381	0	250,381	0	0	0	250,381	0	250,381
99	ADFIT - CDA Lake Settlement - Direct (283382)		(526,875)	0	(526,875)	(439,242)	0	(439,242)	(87,633)	0	(87,633)
99	CDA CDR Fund - Direct (182324)		91,287	0	91,287	91,287	0	91,287	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(31,951)	0	(31,951)	(31,951)	0	(31,951)	0	0	0
99	Spokane River Relicensing (182322)		648,607	0	648,607	601,751	0	601,751	46,856	0	46,856
99	ADFIT - Spokane River Relicensing (283322)		(226,989)	0	(226,989)	(210,594)	0	(210,594)	(16,395)	0	(16,395)
99	Spokane River PM&Es (182323)		600,323	0	600,323	382,107	0	382,107	218,216	0	218,216
99	ADFIT - Spokane River PM&Es (283323)		(210,137)	0	(210,137)	(133,761)	0	(133,761)	(76,376)	0	(76,376)
99	Montana Riverbed Settlement (186360)		4,404,817	0	4,404,817	2,932,024	0	2,932,024	1,472,793	0	1,472,793
99	ADFIT - Montana Riverbed Settlement (283365)		(1,541,686)	0	(1,541,686)	(1,026,209)	0	(1,026,209)	(515,477)	0	(515,477)
99	Lancaster Generation (182312)		4,420,000	0	4,420,000	4,420,000	0	4,420,000	0	0	0
99	ADFIT - Lancaster Generation (283312)		(1,547,000)	0	(1,547,000)	(1,547,000)	0	(1,547,000)	0	0	0
99	Weatherization Loans - Sandpoint (124350)		61,177	0	61,177	0	0	0	61,177	0	61,177
99	Def Palouse Wind & Thornton Sw St (186810)		(18,103)	0	(18,103)	(18,103)	0	(18,103)	0	0	0
99	ADFIT - Palouse Wind & Thornton Sw St (283810)		6,336	0	6,336	6,336	0	6,336	0	0	0
4	Customer Advances (252000)		(892,731)	(3,478)	(896,209)	(229,336)	(2,330)	(231,666)	(663,395)	(1,148)	(664,543)
99	Customer Deposits (235199)		(2,510,407)	0	(2,510,407)	(2,510,407)	0	(2,510,407)	0	0	0
C-WKC	Working Capital		18,993,267	7,558,818	26,552,085	18,993,267	0	18,993,267	0	7,558,818	7,558,818
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		36,163,277	7,555,340	43,718,617	35,308,799	(2,330)	35,306,469	854,478	7,557,670	8,412,148
	NET RATE BASE		915,944,625	890,092,833	1,806,037,458	597,384,313	576,720,482	1,174,104,795	318,560,312	313,372,351	631,932,663

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.657%	35.343%
E-ALL	13	Net Electric General Plant	100.000%	65.820%	34.180%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	E-DEPX-12A
For Twelve Months Ended February 28, 2013	
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)	10,195,132	10,195,132			10,195,132	10,195,132		6,627,855	6,627,855		3,567,277	3,567,277	
1	Hydro (ED-AN)	8,819,195	8,819,195			8,819,195	8,819,195		5,733,359	5,733,359		3,085,836	3,085,836	
1	Other (ED-AN)	8,480,575	8,480,575			8,480,575	8,480,575		5,513,222	5,513,222		2,967,353	2,967,353	
<b>Total Electric Production</b>		<b>27,494,902</b>	<b>27,494,902</b>			<b>27,494,902</b>	<b>27,494,902</b>		<b>17,874,436</b>	<b>17,874,436</b>		<b>9,620,466</b>	<b>9,620,466</b>	
<b>Electric Transmission</b>														
1	ED-AN	10,608,343	10,608,343			10,608,343	10,608,343		6,896,484	6,896,484		3,711,859	3,711,859	
<b>Total Electric Transmission</b>		<b>10,608,343</b>	<b>10,608,343</b>			<b>10,608,343</b>	<b>10,608,343</b>		<b>6,896,484</b>	<b>6,896,484</b>		<b>3,711,859</b>	<b>3,711,859</b>	
<b>Electric Distribution</b>														
	ED-ID	11,083,045	11,083,045			11,083,045	11,083,045					11,083,045	11,083,045	
	ED-WA	21,024,259	21,024,259			21,024,259	21,024,259	21,024,259		21,024,259				
<b>Total Electric Distribution</b>		<b>32,107,304</b>	<b>32,107,304</b>			<b>32,107,304</b>	<b>32,107,304</b>	<b>21,024,259</b>		<b>21,024,259</b>		<b>11,083,045</b>	<b>11,083,045</b>	
<b>Gas Underground Storage</b>														
	GD-AN	611,220		611,220										
	GD-OR	112,651			112,651									
<b>Total Gas Underground Storag</b>		<b>723,871</b>		<b>611,220</b>	<b>112,651</b>									
<b>Gas Distribution</b>														
	GD-AN	50,523		50,523										
	GD-ID	3,687,405		3,687,405										
	GD-WA	7,067,098		7,067,098										
	GD-OR	3,804,990			3,804,990									
<b>Total Gas Distribution</b>		<b>14,610,016</b>		<b>10,805,026</b>	<b>3,804,990</b>									
<b>General Plant</b>														
4	ED-AN	2,599,825	2,599,825				2,599,825		1,741,883	1,741,883		857,942	857,942	
	ED-ID	290,758	290,758			290,758	290,758				290,758		290,758	
	ED-WA	989,037	989,037			989,037	989,037	989,037		989,037				
7,4	CD-AA	11,161,244	8,074,714	2,165,393	921,137		8,074,714		5,410,058	5,410,058		2,664,656	2,664,656	
9,4	CD-AN	422,408	334,636	87,772			334,636		224,206	224,206		110,430	110,430	
9	CD-ID	421,800	334,154	87,646		334,154	334,154				334,154		334,154	
9	CD-WA	148,761	117,850	30,911		117,850	117,850	117,850		117,850				
8	GD-AA	167,712		117,935	49,777									
	GD-AN	32,082		32,082										
	GD-ID	69,963		69,963										
	GD-WA	238,884		238,884										
	GD-OR	255,129			255,129									
<b>Total General Plant</b>		<b>16,797,603</b>	<b>12,740,974</b>	<b>2,830,586</b>	<b>1,226,043</b>	<b>1,731,799</b>	<b>11,009,175</b>	<b>12,740,974</b>	<b>1,106,887</b>	<b>7,376,147</b>	<b>8,483,034</b>	<b>624,912</b>	<b>3,633,028</b>	<b>4,257,940</b>
<b>Total Depreciation Expense</b>		<b>102,342,039</b>	<b>82,951,523</b>	<b>14,246,832</b>	<b>5,143,684</b>	<b>33,839,103</b>	<b>49,112,420</b>	<b>82,951,523</b>	<b>22,131,146</b>	<b>32,147,067</b>	<b>54,278,213</b>	<b>11,707,957</b>	<b>16,965,353</b>	<b>28,673,310</b>

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	Production/Transmission Ratio	65.010%	34.990%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	67.000%	33.000%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%				

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	E-AMTX-12A
For Twelve Months Ended February 28, 2013	
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	918,081	918,081		918,081	918,081		596,844	596,844		321,237	321,237	
1	Misc Intangible Plt (303000)	ED-AN	96,090	96,090		96,090	96,090		62,468	62,468		33,622	33,622	
<b>Total Production/Transmission</b>			<b>1,014,171</b>	<b>1,014,171</b>		<b>1,014,171</b>	<b>1,014,171</b>		<b>659,312</b>	<b>659,312</b>		<b>354,859</b>	<b>354,859</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	24,138	24,138		24,138	24,138		24,138	24,138				
	Misc Intangible Plt (303000)	ED-WA	2,843	2,843		2,843	2,843		2,843	2,843				
<b>Total Distribution</b>			<b>26,981</b>	<b>26,981</b>		<b>26,981</b>	<b>26,981</b>		<b>26,981</b>	<b>26,981</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	41,198	29,805	7,993	3,400	29,805	29,805		19,969	19,969		9,836	
9,1		CD-AN	9,720	7,700	2,020		7,700	7,700		5,006	5,006		2,694	
		GD-ID	3,990		3,990									
		GD-WA	23,252		23,252									
		GD-OR	7,774			7,774								
<b>Total General Plant - 303000</b>			<b>85,934</b>	<b>37,505</b>	<b>37,255</b>	<b>11,174</b>	<b>0</b>	<b>37,505</b>	<b>37,505</b>	<b>0</b>	<b>24,975</b>	<b>24,975</b>	<b>0</b>	<b>12,530</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	8,025,493	5,806,123	1,557,026	662,344	5,806,123	5,806,123		3,890,102	3,890,102		1,916,021	
4		ED-AN	205,634	205,634			205,634	205,634		137,775	137,775		67,859	
		ED-ID	4,537	4,537			4,537	4,537				4,537	4,537	
		ED-WA	349,319	349,319			349,319	349,319	349,319		349,319			
8		GD-AA	394,078		277,116	116,962								
		GD-AN	2,337		2,337									
		GD-OR	2,958			2,958								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>8,984,356</b>	<b>6,365,613</b>	<b>1,836,479</b>	<b>782,264</b>	<b>353,856</b>	<b>6,011,757</b>	<b>6,365,613</b>	<b>349,319</b>	<b>4,027,877</b>	<b>4,377,196</b>	<b>4,537</b>	<b>1,983,880</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	27,304	19,754	5,297	2,253	19,754	19,754		13,235	13,235		6,519	
4		ED-AN	9,736	9,736			9,736	9,736		6,523	6,523		3,213	
		GD-OR	4,211			4,211								
<b>Total General Plant - 390200, 396200</b>			<b>41,251</b>	<b>29,490</b>	<b>5,297</b>	<b>6,464</b>	<b>29,490</b>	<b>29,490</b>		<b>19,758</b>	<b>19,758</b>		<b>9,732</b>	
<b>Total Amortization Expense</b>			<b>10,152,920</b>	<b>7,473,760</b>	<b>1,879,258</b>	<b>799,902</b>	<b>380,837</b>	<b>7,092,923</b>	<b>7,473,760</b>	<b>376,300</b>	<b>4,731,922</b>	<b>5,108,222</b>	<b>4,537</b>	<b>2,361,001</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1 Production/Transmission Ratio	65.010%	34.990%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	67.000%	33.000%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	E-ADEP-12A
For Twelve Months Ended February 28, 2013	
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)	(276,226,887)	(276,226,887)			(276,226,887)	(276,226,887)		(179,575,099)	(179,575,099)		(96,651,788)	(96,651,788)	
1	Hydro (ED-AN)	(112,943,235)	(112,943,235)			(112,943,235)	(112,943,235)		(73,424,397)	(73,424,397)		(39,518,838)	(39,518,838)	
1	Other (ED-AN)	(76,320,647)	(76,320,647)			(76,320,647)	(76,320,647)		(49,616,053)	(49,616,053)		(26,704,594)	(26,704,594)	
<b>Total Electric Production</b>		<b>(465,490,769)</b>	<b>(465,490,769)</b>			<b>(465,490,769)</b>	<b>(465,490,769)</b>		<b>(302,615,549)</b>	<b>(302,615,549)</b>		<b>(162,875,220)</b>	<b>(162,875,220)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(180,490,080)	(180,490,080)			(180,490,080)	(180,490,080)		(117,336,601)	(117,336,601)		(63,153,479)	(63,153,479)	
<b>Total Electric Transmission</b>		<b>(180,490,080)</b>	<b>(180,490,080)</b>			<b>(180,490,080)</b>	<b>(180,490,080)</b>		<b>(117,336,601)</b>	<b>(117,336,601)</b>		<b>(63,153,479)</b>	<b>(63,153,479)</b>	
<b>Electric Distribution</b>														
	ED-ID	(137,566,838)	(137,566,838)			(137,566,838)	(137,566,838)					(137,566,838)	(137,566,838)	
	ED-WA	(223,565,438)	(223,565,438)			(223,565,438)	(223,565,438)	(223,565,438)		(223,565,438)				
<b>Total Electric Distribution</b>		<b>(361,132,276)</b>	<b>(361,132,276)</b>			<b>(361,132,276)</b>	<b>(361,132,276)</b>	<b>(223,565,438)</b>		<b>(223,565,438)</b>		<b>(137,566,838)</b>	<b>(137,566,838)</b>	
<b>Gas Underground Storage</b>														
	GD-AN	(12,252,840)		(12,252,840)										
	GD-OR	(371,305)		(371,305)										
<b>Total Gas Underground Storage</b>		<b>(12,624,145)</b>		<b>(12,252,840)</b>		<b>(371,305)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,432,352)		(1,432,352)										
	GD-ID	(51,931,537)		(51,931,537)										
	GD-WA	(102,648,944)		(102,648,944)										
	GD-OR	(86,824,583)		(86,824,583)										
<b>Total Gas Distribution</b>		<b>(242,837,416)</b>		<b>(156,012,833)</b>		<b>(86,824,583)</b>								
<b>General Plant</b>														
4	ED-AN	(32,992,804)	(32,992,804)			(32,992,804)	(32,992,804)		(22,105,179)	(22,105,179)		(10,887,625)	(10,887,625)	
	ED-ID	(5,500,190)	(5,500,190)			(5,500,190)	(5,500,190)				(5,500,190)	(5,500,190)	(5,500,190)	
	ED-WA	(10,280,950)	(10,280,950)			(10,280,950)	(10,280,950)	(10,280,950)		(10,280,950)				
7,4	CD-AA	(25,687,262)	(18,583,706)	(4,983,586)	(2,119,970)	(18,583,706)	(18,583,706)		(12,451,083)	(12,451,083)		(6,132,623)	(6,132,623)	
9,4	CD-AN	(10,739,289)	(8,507,772)	(2,231,517)		(8,507,772)	(8,507,772)		(5,700,207)	(5,700,207)		(2,807,565)	(2,807,565)	
9	CD-ID	(4,492,455)	(3,558,968)	(933,487)		(3,558,968)	(3,558,968)				(3,558,968)	(3,558,968)	(3,558,968)	
9	CD-WA	(2,051,986)	(1,625,604)	(426,382)		(1,625,604)	(1,625,604)		(1,625,604)	(1,625,604)				
8	GD-AA	(1,259,896)		(885,959)	(373,937)									
	GD-AN	(1,044,611)		(1,044,611)										
	GD-ID	(945,926)		(945,926)										
	GD-WA	(2,168,710)		(2,168,710)										
	GD-OR	(3,482,216)		(3,482,216)										
<b>Total General Plant</b>		<b>(100,646,295)</b>	<b>(81,049,994)</b>	<b>(13,620,178)</b>	<b>(5,976,123)</b>	<b>(20,965,712)</b>	<b>(60,084,282)</b>	<b>(81,049,994)</b>	<b>(11,906,554)</b>	<b>(40,256,469)</b>	<b>(52,163,023)</b>	<b>(9,059,158)</b>	<b>(19,827,813)</b>	<b>(28,886,971)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,363,220,981)</b>	<b>(1,088,163,119)</b>	<b>(181,885,851)</b>	<b>(93,172,011)</b>	<b>(382,097,988)</b>	<b>(706,065,131)</b>	<b>(1,088,163,119)</b>	<b>(235,471,992)</b>	<b>(460,208,619)</b>	<b>(695,680,611)</b>	<b>(146,625,996)</b>	<b>(245,856,512)</b>	<b>(392,482,508)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1 Production/Transmission Ratio	65.010%	34.990%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	67.000%	33.000%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			

**RESULTS OF OPERATIONS**  
**ELECTRIC ACCUMULATED AMORTIZATION**  
For Twelve Months Ended February 28, 2013  
Average of Monthly Averages Basis

Report ID:  
E-AAMT-12A

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	(6,161,674)	(6,161,674)			(6,161,674)	(6,161,674)		(4,005,704)	(4,005,704)		(2,155,970)	(2,155,970)	
1	Misc Intangible Plt (303000)	ED-AN	(600,706)	(600,706)			(600,706)	(600,706)		(390,519)	(390,519)		(210,187)	(210,187)	
<b>Total Production/Transmission</b>			<b>(6,762,380)</b>	<b>(6,762,380)</b>			<b>(6,762,380)</b>	<b>(6,762,380)</b>		<b>(4,396,223)</b>	<b>(4,396,223)</b>		<b>(2,366,157)</b>	<b>(2,366,157)</b>	
<b>Distribution</b>															
	Franchises (302000)	ED-WA	(64,728)	(64,728)			(64,728)	(64,728)		(64,728)	(64,728)				
	Misc Intangible Plt (303000)	ED-WA	(21,395)	(21,395)			(21,395)	(21,395)		(21,395)	(21,395)				
<b>Total Distribution</b>			<b>(86,123)</b>	<b>(86,123)</b>			<b>(86,123)</b>	<b>(86,123)</b>		<b>(86,123)</b>	<b>(86,123)</b>				
<b>General Plant - 303000</b>															
7,4		CD-AA	(4,465)	(3,230)	(867)	(368)	(3,230)	(3,230)		(2,164)	(2,164)		(1,066)	(1,066)	
9,1		CD-AN	(44,882)	(35,556)	(9,326)		(35,556)	(35,556)		(23,115)	(23,115)		(12,441)	(12,441)	
		GD-ID	(41,627)		(41,627)										
		GD-WA	(86,324)		(86,324)										
		GD-OR	(46,098)			(46,098)									
<b>Total General Plant - 303000</b>			<b>(223,396)</b>	<b>(38,786)</b>	<b>(138,144)</b>	<b>(46,466)</b>	<b>0</b>	<b>(38,786)</b>	<b>(38,786)</b>	<b>0</b>	<b>(25,279)</b>	<b>(25,279)</b>	<b>0</b>	<b>(13,507)</b>	<b>(13,507)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>															
7,4		CD-AA	(20,324,151)	(14,703,710)	(3,943,088)	(1,677,353)	(14,703,710)	(14,703,710)		(9,851,486)	(9,851,486)		(4,852,224)	(4,852,224)	
4		ED-AN	(742,425)	(742,425)			(742,425)	(742,425)		(497,425)	(497,425)		(245,000)	(245,000)	
		ED-ID	(2,174)	(2,174)			(2,174)	(2,174)					(2,174)	(2,174)	
		ED-WA	(343,191)	(343,191)			(343,191)	(343,191)		(343,191)	(343,191)				
8		GD-AA	(647,446)		(455,284)	(192,162)									
		GD-AN	(12,831)		(12,831)										
		GD-OR	(37,012)			(37,012)									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>			<b>(22,109,230)</b>	<b>(15,791,500)</b>	<b>(4,411,203)</b>	<b>(1,906,527)</b>	<b>(345,365)</b>	<b>(15,446,135)</b>	<b>(15,791,500)</b>	<b>(343,191)</b>	<b>(10,348,911)</b>	<b>(10,692,102)</b>	<b>(2,174)</b>	<b>(5,097,224)</b>	<b>(5,099,398)</b>
<b>Gas Underground Storage</b>															
		GD-AN	(239,329)		(239,329)										
<b>Total Gas Underground Storage</b>			<b>(239,329)</b>		<b>(239,329)</b>										
<b>General Plant - 390200, 396200</b>															
7,4		CD-AA	(149,599)	(108,229)	(29,024)	(12,346)	(108,229)	(108,229)		(72,513)	(72,513)		(35,716)	(35,716)	
9		CD-ID	(4,538)	(3,595)	(943)		(3,595)	(3,595)					(3,595)	(3,595)	
9		CD-WA	(8,332)	(6,601)	(1,731)		(6,601)	(6,601)		(6,601)	(6,601)				
4		ED-AN	(41,339)	(41,339)			(41,339)	(41,339)		(27,697)	(27,697)		(13,642)	(13,642)	
		ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)				
		GD-WA	(1,863)		(1,863)										
		GD-OR	(47,743)			(47,743)									
<b>Total General Plant - 390200, 396200</b>			<b>(364,092)</b>	<b>(270,442)</b>	<b>(33,561)</b>	<b>(60,089)</b>	<b>(120,874)</b>	<b>(149,568)</b>	<b>(270,442)</b>	<b>(117,279)</b>	<b>(100,210)</b>	<b>(217,489)</b>	<b>(3,595)</b>	<b>(49,358)</b>	<b>(52,953)</b>
<b>Total Accumulated Amortization</b>			<b>(29,784,550)</b>	<b>(22,949,231)</b>	<b>(4,822,237)</b>	<b>(2,013,082)</b>	<b>(552,362)</b>	<b>(22,396,869)</b>	<b>(22,949,231)</b>	<b>(546,593)</b>	<b>(14,870,623)</b>	<b>(15,417,216)</b>	<b>(5,769)</b>	<b>(7,526,246)</b>	<b>(7,532,015)</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1 Production/Transmission Ratio	65.010%	34.990%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	67.000%	33.000%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 28, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****												
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Total
	389XXX	Land & Land Rights										
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	325,095
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0
		TOTAL ACCOUNT	6,479,352	372,902	708,653	3,108,652	4,190,207	574,973	90,851	826,151	1,491,975	472,075
	390XXX	Structures & Improvements										
99		ED-WA / ID / AN	5,885,331	483,566	2,005,829	3,395,936	5,885,331	0	0	0	0	0
99		GD-WA / ID / AN	1,899,248	0	0	0	0	1,899,248	0	0	1,899,248	0
99		GD-OR / AS	3,363,823	0	0	0	0	0	0	0	0	3,363,823
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	59,444,690	0	0	43,005,856	43,005,856	0	0	11,532,864	11,532,864	4,905,970
9		CD-WA / ID / AN	17,318,915	5,292,349	4,082,221	4,345,647	13,720,217	1,388,139	1,070,732	1,139,827	3,598,698	0
		TOTAL ACCOUNT	87,912,007	5,775,915	6,088,050	50,747,439	62,611,404	3,287,387	1,070,732	12,672,691	17,030,810	3,363,823
	391XXX	Office Furniture & Equipment										
99		ED-WA / ID / AN	5,129,262	2,088,946	14,039	3,026,277	5,129,262	0	0	0	0	0
99		GD-WA / ID / AN	5,238	0	0	0	0	0	0	5,238	5,238	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	449,811	0	0	0	0	0	0	316,307	316,307	133,504
7		CD-AA	46,597,246	0	0	33,711,243	33,711,243	0	0	9,040,332	9,040,332	3,845,671
9		CD-WA / ID / AN	61,206	0	0	48,488	48,488	0	0	12,718	12,718	0
		TOTAL ACCOUNT	52,242,763	2,088,946	14,039	36,786,008	38,888,993	0	0	9,374,595	9,374,595	3,979,175
	392XXX	Transportation Equipment										
99		ED-WA / ID / AN	17,383,305	7,928,861	2,954,793	6,499,651	17,383,305	0	0	0	0	0
99		GD-WA / ID / AN	7,088,405	0	0	0	0	4,378,298	1,619,085	1,091,022	7,088,405	0
99		GD-OR / AS	2,409,845	0	0	0	0	0	0	0	0	2,409,845
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	383,287	383,287	0	0	102,786	102,786	43,724
9		CD-WA / ID / AN	3,919,770	1,252,561	605,648	1,247,072	3,105,281	328,536	158,856	327,097	814,489	0
		TOTAL ACCOUNT	31,331,122	9,181,422	3,560,441	8,130,010	20,871,873	4,706,834	1,777,941	1,520,905	8,005,680	2,409,845

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 28, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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\*\*\*\*\* 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
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	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	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	1,999,195	112,838	147,596	1,323,349	1,583,783	29,596	38,713	347,103	415,412	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,536,022</b>	<b>123,577</b>	<b>162,341</b>	<b>1,693,194</b>	<b>1,979,112</b>	<b>113,867</b>	<b>38,713</b>	<b>347,103</b>	<b>499,683</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,261,442	1,142,789	367,411	1,751,242	3,261,442	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,110,267	0	0	0	0	1,241,386	442,390	426,491	2,110,267	0	0	0
99		GD-OR / AS	915,870	0	0	0	0	0	0	0	0	915,870	0	915,870
8		GD-AA	1,298,497	0	0	0	0	0	0	913,103	913,103	0	385,394	385,394
7		CD-AA	6,728,727	0	0	4,867,965	4,867,965	0	0	1,305,440	1,305,440	0	555,322	555,322
9		CD-WA / ID / AN	350,962	31,913	10,949	235,174	278,036	8,370	2,872	61,684	72,926	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>14,665,765</b>	<b>1,174,702</b>	<b>378,360</b>	<b>6,854,381</b>	<b>8,407,443</b>	<b>1,249,756</b>	<b>445,262</b>	<b>2,706,718</b>	<b>4,401,736</b>	<b>915,870</b>	<b>940,716</b>	<b>1,856,586</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,020,820	173,596	92,548	754,676	1,020,820	0	0	0	0	0	0	0
99		GD-WA / ID / AN	202,126	0	0	0	0	65,777	21,452	114,897	202,126	0	0	0
99		GD-OR / AS	180,572	0	0	0	0	0	0	0	0	180,572	0	180,572
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	0	24,502	24,502
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	29,353
9		CD-WA / ID / AN	189,875	9,273	2,960	138,188	150,421	2,432	776	36,246	39,454	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,031,610</b>	<b>182,869</b>	<b>95,508</b>	<b>1,150,172</b>	<b>1,428,549</b>	<b>68,209</b>	<b>22,228</b>	<b>278,197</b>	<b>368,634</b>	<b>180,572</b>	<b>53,855</b>	<b>234,427</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,585,660	16,744,283	10,520,427	9,320,950	36,585,660	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,227,957	0	0	0	0	2,620,434	789,777	817,746	4,227,957	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,037	0	0	400,823	400,823	0	0	107,489	107,489	0	45,725	45,725
9		CD-WA / ID / AN	1,535,272	270,581	410,518	535,159	1,216,258	70,971	107,675	140,368	319,014	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>42,946,760</b>	<b>17,014,864</b>	<b>10,930,945</b>	<b>10,256,932</b>	<b>38,202,741</b>	<b>2,691,405</b>	<b>897,452</b>	<b>1,065,603</b>	<b>4,654,460</b>	<b>43,834</b>	<b>45,725</b>	<b>89,559</b>



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 28, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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\*\*\*\*\* 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	46,339,516	8,137,013	2,766,172	35,436,331	46,339,516	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,013,568	0	0	0	0	564,074	449,494	0	1,013,568	0	0	0
99		GD-OR / AS	962,377	0	0	0	0	0	0	0	0	962,377	0	962,377
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	13,353,230	0	0	9,660,528	9,660,528	0	0	2,590,660	2,590,660	0	1,102,042	1,102,042
9		CD-WA/ ID / AN	12,015,302	367,810	3,208,069	5,942,764	9,518,643	96,473	841,449	1,558,737	2,496,659	0	0	0
		TOTAL ACCOUNT	74,676,925	8,504,823	5,974,241	51,039,623	65,518,687	660,547	1,290,943	4,847,627	6,799,117	962,377	1,396,744	2,359,121
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	23,013	0	2,299	20,714	23,013	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	392,660	0	0	284,074	284,074	0	0	76,180	76,180	0	32,406	32,406
9		CD-WA/ ID / AN	5,129	31	41	3,991	4,063	8	11	1,047	1,066	0	0	0
		TOTAL ACCOUNT	423,169	31	2,340	308,779	311,150	8	11	77,227	77,246	2,367	32,406	34,773
		TOTAL GENERAL PLANT	315,245,495	44,420,051	27,914,918	170,075,190	242,410,159	13,352,986	5,634,133	33,716,817	52,703,936	8,407,990	11,723,410	20,131,400

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	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 February 28, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,052,507	153,179	0	1,899,328	2,052,507	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,142,347	0	0	0	0	964,981	177,366	0	1,142,347	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	617,967	0	0	447,074	447,074	0	0	119,892	119,892	0	51,001	51,001
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	0
		TOTAL ACCOUNT	4,417,005	153,179	0	2,500,137	2,653,316	964,981	177,366	160,215	1,302,562	410,126	51,001	461,127
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,642,437	1,748,303	22,543	871,591	2,642,437	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	36,765	0	0	0	0	0	0	0	0	36,765	0	36,765
8		GD-AA	1,965,199	0	0	0	0	0	0	1,381,928	1,381,928	0	583,271	583,271
7		CD-AA	38,791,151	0	0	28,063,846	28,063,846	0	0	7,525,871	7,525,871	0	3,201,434	3,201,434
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	43,435,552	1,748,303	22,543	28,935,437	30,706,283	0	0	8,907,799	8,907,799	36,765	3,784,705	3,821,470
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	209,951	0	0	209,951	209,951	0	0	0	0	0	0	0
99		GD-WA / ID / AN	17,710	0	0	0	0	0	0	17,710	17,710	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	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,568,959	0	0	1,858,539	1,858,539	0	0	498,404	498,404	0	212,016	212,016
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,797,851	0	0	2,068,490	2,068,490	0	0	516,114	516,114	1,231	212,016	213,247
		TOTAL	50,650,408	1,901,482	22,543	33,504,064	35,428,089	964,981	177,366	9,584,128	10,726,475	448,122	4,047,722	4,495,844

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months Ended February 28, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(33,984,130)	(24,586,159)	(6,593,261)	(2,804,710)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,878,530)	(1,488,190)	(390,340)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	<u>(36,171,686)</u>	<u>(26,297,917)</u>	<u>(7,043,555)</u>	<u>(2,830,214)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**COMMON WORKING CAPITAL**  
For Twelve Months Ended February 28, 2013  
Average of Monthly Averages Basis

Report ID:  
**C-WKC-12A**

AVISTA UTILITIES

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Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		711,979	711,979	711,979	711,979		0	0	
1	151210	FUEL STOCK HOG FUEL-KFGS		1,032,876	1,032,876	1,032,876	1,032,876		0	0	
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,221,637	6,221,637	5,021,943	5,021,943	1,199,694	1,199,694	1,199,694	
1	154300	PLANT MATERIALS & OPER SUP-CS2		272,659	272,659	220,083	220,083	52,576	52,576	52,576	
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		704,811	704,811	568,905	568,905	135,906	135,906	135,906	
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		2,698	2,698	2,178	2,178	520	520	520	
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		1,444	1,444	1,166	1,166	278	278	278	
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(387)	(387)	(312)	(312)	(75)	(75)	(75)	
99	163998	COMMON WORKING CAPITAL	3,632,145		3,632,145	3,078,767	3,078,767	553,378		553,378	
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	15,914,500		15,914,500	15,914,500	15,914,500	0		0	
<b>TOTAL</b>			<b>19,546,645</b>	<b>8,947,717</b>	<b>28,494,362</b>	<b>18,993,267</b>	<b>7,558,818</b>	<b>26,552,085</b>	<b>553,378</b>	<b>1,388,899</b>	<b>1,942,277</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%