

RESULTS OF OPERATIONS

ELECTRIC RATE OF RETURN

For Twelve Months Ended July 31, 2013

Average of Monthly Averages Basis

Report ID:
E-ROR-12A

AVISTA UTILITIES

| Ref/Basis | Account | Description | System | Washington | Idaho | |
|-----------|---------|--------------------------------------|--------|---------------|---------------|---------------|
| E-OPS | | Electric Net Operating Income (Loss) | | 144,525,942 | 94,198,501 | 50,327,441 |
| | | Adjustments | | | | |
| | | Adjusted Net Operating Income (Loss) | | 144,525,942 | 94,198,501 | 50,327,441 |
| E-APL | | Electric Net Rate Base | | 1,840,013,331 | 1,199,488,827 | 640,524,504 |
| | | RATE OF RETURN | | 7.855% | 7.853% | 7.857% |

A VISTA UTILITIES

Report ID:
E-ALL-12A

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended July 31, 2013

Average of Monthly Averages Basis

| Basis | Ref | Description | System | Washington | Idaho |
|-------|-------|---------------------------------------|--------|-------------|-------------|
| 1 | Input | Production/Transmission Ratio | | 12/31/2012 | 34,990% |
| | | | | 100.000% | 65.010% |
| 2 | Input | Number of Customers | | 07-31-2013 | 124,460 |
| | | | | 361,941 | 237,481 |
| | | | | 100.000% | 65.613% |
| 3 | E-OPS | Direct Distribution Operating Expense | | | 7,630,789 |
| | | | | 23,027,399 | 15,396,610 |
| | | | | 100.000% | 66.862% |
| | Input | Jurisdictional 4-Factor Ratio | | 12/31/2012 | 7,086,539 |
| | | Direct O & M Accts 500 - 598 | | 20,221,960 | 13,135,421 |
| | | Direct O & M Accts 901 - 935 | | 27,780,483 | 19,758,209 |
| | | Total | | 48,002,443 | 32,893,630 |
| | | Percentage | | 100.000% | 68.525% |
| | | Direct Labor Accts 500 - 598 | | 13,459,589 | 8,757,716 |
| | | Direct Labor Accts 901 - 935 | | 6,280,527 | 4,982,574 |
| | | Total | | 19,740,116 | 13,740,290 |
| | | Percentage | | 100.000% | 69.606% |
| | | Number of Customers | | 362,462 | 237,724 |
| | | Percentage | | 100.000% | 65.586% |
| | | Net Direct Plant | | 865,560,849 | 556,413,691 |
| | | Percentage | | 100.000% | 64.284% |
| 4 | | Total Percentages | | 400.000% | 268.000% |
| | | Percent | | 100.000% | 67.000% |

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended July 31, 2013

Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

| Input | Ref | Description | System | | Idaho | | Oregon Gas | |
|--|-----|-------------|---------------|---------------|-------------|-------------|------------|--|
| | | | Washington | | | | | |
| | | | Total | Electric | Gas North | Oregon Gas | | |
| Elec/Gas North/Oregon 4-Factor | | | 68,965,506 | 60,243,237 | 5,651,108 | 3,071,161 | | |
| Direct O & M Accs 500 - 894 | | | 41,147,627 | 29,854,933 | 8,129,433 | 3,163,261 | | |
| Direct O & M Accs 901 - 935 | | | 4,465,312 | 3,053,607 | 1,411,705 | 0 | | |
| Direct O & M Accs 901 - 905 Utility 9 Only | | | 0 | 0 | 0 | 0 | | |
| Adjustments | | | | | | | | |
| Total | | | 114,578,445 | 93,151,777 | 15,192,246 | 6,234,422 | | |
| Percentage | | | 100.000% | 81.300% | 13.259% | 5.441% | | |
| Direct Labor Accs 500 - 894 | | | 65,772,800 | 51,029,386 | 10,468,202 | 4,275,212 | | |
| Direct Labor Accs 901 - 935 | | | 5,175,642 | 3,333,358 | 497,385 | 1,344,899 | | |
| Direct Labor Accs 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% | | |

AVISTA UTILITIES

Report ID:
E-ALL-12A

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended July 31, 2013

Average of Monthly Averages Basis

| Input | Ref | Description | System | | Idaho | |
|---|-----|-------------|-------------|-------------|-------------|----------|
| | | | Washington | Idaho | Washington | Idaho |
| Gas North/Oregon 4-Factor | | | | | | |
| Direct O & M Accts 500 - 894 | | | 0 | 5,319,674 | 2,891,039 | |
| Direct O & M Accts 901 - 935 | | | 0 | 7,836,155 | 3,049,143 | |
| Direct O & M Accts 901 - 905 Utility 9 Only | | | 0 | 1,411,705 | 0 | |
| Total | | | 0 | 14,567,534 | 5,940,182 | |
| Percentage | | | 0.000% | 71.0349% | 28.9669% | |
| Direct Labor Accts 500 - 894 | | | 0 | 7,983,762 | 3,260,567 | |
| Direct Labor Accts 901 - 935 | | | 0 | 413,533 | 1,118,169 | |
| Direct Labor Accts 901 - 905 Utility 9 Only | | | 0 | 3,510,601 | 0 | |
| Total | | | 0 | 11,907,896 | 4,378,736 | |
| Percentage | | | 0.000% | 73.115% | 26.885% | |
| Number of Customers at Percentage | | | 322,870 | 226,219 | 96,651 | |
| Net Direct Plant Percentage | | | 100.000% | 70.065% | 29.935% | |
| Total Percentages Average (GD AA) | | | 504,945,491 | 338,644,009 | 166,301,482 | |
| | | | 100.000% | 67.065% | 32.935% | |
| | | | 400.000% | 0.000% | 281.279% | 118.721% |
| | | | 100.000% | 0.000% | 70.320% | 29.680% |

AVISTA UTILITIES

Report ID:
E-ALL-12A

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended July 31, 2013
Average of Monthly Averages Basis

| Basis | Ref | Description | System | Washington | | | | Idaho | | | | | | | | | | | | | | |
|-------|------------------------|---------------------------------|---------------|---------------|-------------|-------------|------------|-------|----------|-----------|------------|--|--|--|--|--|--|--|--|--|--|--|
| | | | | Total | Electric | Gas North | Oregon Gas | Total | Electric | Gas North | Oregon Gas | | | | | | | | | | | |
| Input | | Elec/Gas North 4-Factor | | | | | | | | | | | | | | | | | | | | |
| | | Direct O & M Accs 500 - 894 | | 65,927,810 | 60,243,237 | 5,684,573 | 0 | | | | | | | | | | | | | | | |
| | | Direct O & M Accs 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 Accs 500 - 894 | | 61,509,081 | 51,029,386 | 10,479,695 | 0 | | | | | | | | | | | | | | | |
| | | Direct Labor Accs 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% | | | | | | | | | | | | | | | | |
| 9 | | Total Percentages | | 400.000% | 316.884% | 83.116% | 0.000% | | | | | | | | | | | | | | | |
| | | Average (CD AN/ID/WA) | | 100.000% | 79.221% | 20.779% | 0.000% | | | | | | | | | | | | | | | |
| 10 | E-PLT | Net Electric Distribution Plant | | 845,814,726 | 543,771,822 | 302,042,904 | | | | | | | | | | | | | | | | |
| | | Percent | | 100.000% | 64.290% | 35.710% | | | | | | | | | | | | | | | | |
| 11 | | Book Depreciation | | 83,693,445 | 54,449,157 | 29,244,288 | | | | | | | | | | | | | | | | |
| | | Percent | | 100.000% | 65.058% | 34.942% | | | | | | | | | | | | | | | | |

AVISTA UTILITIES

Report ID:
E-ALL-12A

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended July 31, 2013

Average of Monthly Averages Basis

| Basis | Ref | Description | System | Washington | Idaho | |
|-------|-------|---|--------|----------------------------|---------------------------|-------------------------|
| 12 | | Net Electric Plant (before DFTT) Percent | | 2,125,675,031 100.0000% | 1,378,626,257 64.8566% | 747,048,774 35.1449% |
| 13 | E-PLT | Net Electric General Plant Percent | | 170,493,337 100.0000% | 112,598,222 66.043% | 57,895,115 33.9579% |
| 14 | | Net Allocated Schedule M's Percent | | -69,729,713 100.0000% | -45,104,798 64.6859% | -24,624,915 35.3159% |
| 99 | Input | Not Allocated | | 0.0000% | 0.0000% | 0.0000% |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | ***** WASHINGTON ***** | | ***** IDAHO ***** | | Total |
|--|---------|--|--------------------|-------------|------------------------|-------------|-------------------|-------------|-------------|
| | | | Direct | Allocated | Direct | Allocated | Direct | Allocated | |
| REVENUE | | | | | | | | | |
| SALES OF ELECTRICITY: | | | | | | | | | |
| 99 | 440000 | Residential | 317,579,431 | 0 | 317,579,431 | 0 | 214,596,102 | 0 | 102,983,329 |
| 99 | 442200 | Commercial - Firm & Int | 285,794,216 | 0 | 285,794,216 | 0 | 201,868,250 | 0 | 83,925,966 |
| 1 | 442300 | Industrial | 120,412,649 | 0 | 120,412,649 | 0 | 58,439,858 | 0 | 61,972,791 |
| 99 | 444000 | Public Street & Highway Lighting | 7,322,560 | 0 | 7,322,560 | 0 | 4,941,552 | 0 | 2,381,008 |
| 99 | 448000 | Interdepartmental Revenue | 1,064,111 | 0 | 1,064,111 | 0 | 210,264 | 0 | 210,264 |
| 99 | 499XXXX | Unbilled Revenue | 1,328,396 | 0 | 1,328,396 | 0 | 853,847 | 0 | 517,286 |
| | | TOTAL SALES TO ULTIMATE CUSTOMERS | 733,501,363 | 0 | 733,501,363 | 0 | 811,110 | 0 | 251,990,644 |
| 1 | 447XXXX | Sales for Resale | 0 | 170,423,275 | 170,423,275 | 0 | 110,792,171 | 0 | 59,631,104 |
| | | TOTAL SALES OF ELECTRICITY | 733,501,363 | 170,423,275 | 903,924,638 | 0 | 481,510,719 | 0 | 251,990,644 |
| OTHER OPERATING REVENUE: | | | | | | | | | |
| 99 | 451000 | Miscellaneous Service Revenue | 584,102 | 0 | 584,102 | 0 | 362,507 | 0 | 221,595 |
| 1 | 453000 | Sales of Water & Water Power | 0 | 485,950 | 485,950 | 0 | 315,916 | 0 | 170,034 |
| 1 | 454000 | Rent from Electric Property | 2,969,873 | 50,298 | 3,020,171 | 1,978,724 | 32,699 | 991,149 | 1,7599 |
| 1 | 456XXXX | Other Electric Revenues | 340,022 | 151,776,432 | 152,116,454 | 280,582 | 98,656,858 | 59,440 | 53,106,574 |
| | | TOTAL OTHER OPERATING REVENUE | 3,893,997 | 152,312,680 | 156,206,677 | 2,621,813 | 99,018,473 | 101,640,286 | 53,294,207 |
| | | TOTAL ELECTRIC REVENUE | 737,395,360 | 322,735,955 | 1,060,131,315 | 484,132,532 | 209,810,644 | 693,943,176 | 253,262,828 |
| EXPENSE | | | | | | | | | |
| STEAM POWER GENERATION EXPENSE: | | | | | | | | | |
| OPERATION | | | | | | | | | |
| 1 | 500000 | Supervision & Engineering | 0 | 323,593 | 323,593 | 0 | 210,368 | 0 | 113,225 |
| 1 | 501000 | Fuel | 0 | 29,596,367 | 29,596,367 | 0 | 19,240,598 | 0 | 10,355,769 |
| 1 | 502000 | Steam Expense | 0 | 4,351,391 | 4,351,391 | 0 | 2,828,839 | 0 | 1,522,552 |
| 1 | 505000 | Electric Expense | 0 | 1,009,221 | 1,009,221 | 0 | 656,095 | 0 | 353,126 |
| 1 | 506000 | Miscellaneous Steam Power Generation Expense | 148,375 | 2,478,476 | 2,626,851 | 96,251 | 1,707,508 | 0 | 867,219 |
| 1 | 507000 | Rent | 0 | 25,098 | 25,098 | 0 | 16,316 | 0 | 8,782 |
| MAINTENANCE | | | | | | | | | |
| 1 | 510000 | Supervision & Engineering | 0 | 441,709 | 441,709 | 0 | 287,155 | 0 | 154,554 |
| 1 | 511000 | Structures | 0 | 628,228 | 628,228 | 0 | 408,411 | 0 | 219,817 |
| 1 | 512000 | Boiler Plant | 0 | 5,942,416 | 5,942,416 | 0 | 3,863,165 | 0 | 2,079,251 |
| 1 | 513000 | Electric Plant | 0 | 930,984 | 930,984 | 0 | 605,233 | 0 | 325,751 |
| 1 | 514000 | Miscellaneous Steam Plant | 0 | 697,549 | 697,549 | 0 | 453,477 | 0 | 244,072 |
| | | TOTAL STEAM POWER GENERATION EXP | 148,375 | 46,425,032 | 46,573,407 | 96,251 | 30,180,914 | 0 | 16,234,118 |

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended July 31, 2013

Report ID: E-OPS-12A

AVISTA UTILITIES

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|-----------|---------|-------------|--------|-----------|-------|--------|-----------|-------|--------|-----------|-------|
|-----------|---------|-------------|--------|-----------|-------|--------|-----------|-------|--------|-----------|-------|

***** SYSTEM *****

| | | | | | | | | | | | |
|----------------------------------|--------|--|-----------|------------|------------|-----------|------------|------------|-----------|-----------|------------|
| HYDRAULIC POWER GENERATION EXP: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 535000 | Supervision & Engineering | 0 | 2,105,912 | 2,105,912 | 0 | 0 | 2,105,912 | 0 | 0 | 2,105,912 |
| 1 | 536000 | Water for Power | 0 | 1,235,571 | 1,235,571 | 0 | 0 | 1,235,571 | 0 | 0 | 1,235,571 |
| 1 | 537000 | Hydraulic Expense | 4,012,814 | 2,795,535 | 6,808,349 | 2,436,040 | 1,817,777 | 4,253,817 | 1,576,774 | 978,158 | 2,554,932 |
| 1 | 538000 | Electric Expense | 0 | 6,468,704 | 6,468,704 | 0 | 4,205,304 | 4,203,304 | 0 | 2,263,400 | 2,263,400 |
| 1 | 539000 | Miscellaneous Hydraulic Power Generation Exp | 0 | 611,188 | 611,188 | 0 | 397,333 | 397,333 | 0 | 213,855 | 213,855 |
| 1 | 540000 | Rent | 0 | 1,262,975 | 1,262,975 | 0 | 821,060 | 821,060 | 0 | 441,915 | 441,915 |
| 1 | 540100 | MT Trust Funds Land Settlement Rents | 5,562,286 | 0 | 5,562,286 | 3,622,745 | 0 | 3,622,745 | 1,939,541 | 0 | 1,939,541 |
| TOTAL HYDRO POWER GENERATION EXP | | | 9,575,100 | 21,265,771 | 30,840,871 | 6,058,785 | 13,824,576 | 19,883,661 | 3,516,315 | 7,440,895 | 10,957,210 |

***** WASHINGTON *****

| | | | | | | | | | | | |
|----------------------------------|--------|--|---|------------|------------|---|------------|------------|---|------------|------------|
| OTHER POWER GENERATION EXPENSE: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 546000 | Supervision & Engineering | 0 | 1,101,492 | 1,101,492 | 0 | 0 | 1,101,492 | 0 | 0 | 1,101,492 |
| 1 | 547000 | Fuel | 0 | 86,658,559 | 86,658,559 | 0 | 56,336,729 | 56,336,729 | 0 | 30,321,830 | 30,321,830 |
| 1 | 548000 | Generation Expense | 0 | 2,155,845 | 2,155,845 | 0 | 1,401,515 | 1,401,515 | 0 | 754,330 | 754,330 |
| 1 | 549000 | Miscellaneous Other Power Generation Expense | 0 | 515,296 | 515,296 | 0 | 334,994 | 334,994 | 0 | 180,302 | 180,302 |
| 1 | 550000 | Rent | 0 | 55,614 | 55,614 | 0 | 36,155 | 36,155 | 0 | 19,459 | 19,459 |
| TOTAL HYDRO POWER GENERATION EXP | | | 0 | 93,526,706 | 93,526,706 | 0 | 93,827,378 | 93,827,378 | 0 | 32,817,928 | 32,817,928 |

***** IDAHO *****

| | | | | | | | | | | | |
|----------------------------------|--------|--|---|-----------|-----------|---|-----------|-----------|---|-----------|-----------|
| OTHER POWER SUPPLY EXPENSE: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 551000 | Supervision & Engineering | 0 | 1,265,238 | 1,265,238 | 0 | 822,531 | 822,531 | 0 | 442,707 | 442,707 |
| 1 | 552000 | Structures | 0 | 36,627 | 36,627 | 0 | 23,811 | 23,811 | 0 | 12,816 | 12,816 |
| 1 | 553000 | Generating & Electric Equipment | 0 | 1,865,669 | 1,865,669 | 0 | 1,212,871 | 1,212,871 | 0 | 652,798 | 652,798 |
| 1 | 554000 | Miscellaneous Other Power Generation Plant | 0 | 137,966 | 137,966 | 0 | 89,692 | 89,692 | 0 | 48,274 | 48,274 |
| TOTAL OTHER POWER GENERATION EXP | | | 0 | 3,286,899 | 3,286,899 | 0 | 2,134,104 | 2,134,104 | 0 | 1,163,795 | 1,163,795 |

***** SYSTEM *****

| | | | | | | | | | | | |
|----------------------------------|--------|-----------------------------------|------------|-------------|-------------|------------|-------------|-------------|------------|-------------|-------------|
| TOTAL HYDRO POWER GENERATION EXP | | | | | | | | | | | |
| TOTAL HYDRO POWER GENERATION EXP | | | 9,575,100 | 21,265,771 | 30,840,871 | 6,058,785 | 13,824,576 | 19,883,661 | 3,516,315 | 7,440,895 | 10,957,210 |
| OTHER POWER SUPPLY EXPENSE: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 555000 | Purchased Power | 16,714,979 | 224,237,216 | 240,952,195 | 0 | 145,776,614 | 145,776,614 | 16,714,979 | 78,460,602 | 95,175,581 |
| 1 | 556000 | System Control & Load Dispatching | 0 | 884,308 | 884,308 | 0 | 574,889 | 574,889 | 0 | 309,419 | 309,419 |
| 1 | 557000 | Other Expense | 7,470,034 | 128,064,196 | 135,534,230 | 6,893,723 | 83,254,534 | 90,148,257 | 576,331 | 44,809,662 | 45,385,993 |
| TOTAL OTHER POWER SUPPLY EXPENSE | | | 24,185,033 | 353,185,720 | 377,370,733 | 6,893,723 | 229,606,037 | 236,499,760 | 17,291,310 | 123,579,683 | 140,870,993 |
| TOTAL PRODUCTION OPERATING EXP | | | 33,290,508 | 514,668,829 | 548,577,337 | 13,048,759 | 334,586,205 | 347,634,964 | 20,839,749 | 180,082,624 | 200,942,373 |

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended July 31, 2013

Report ID:
E-OPS-12A

AVISTA UTILITIES

Average of Monthly Averages Basis
Ref/Basis Account Description

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|--|---------|--|--------------------|------------------|--------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|
| DISTRIBUTION EXPENSES: | | | | | | | | | | | |
| OPERATION: | | | | | | | | | | | |
| 3 | 580000 | Supervision & Engineering | 368,635 | 2,042,945 | 2,411,580 | 242,160 | 1,366,954 | 1,608,114 | 126,475 | 676,991 | 803,466 |
| 3 | 582000 | Station Expense | 587,910 | 54,783 | 642,693 | 354,237 | 364,629 | 390,866 | 233,673 | 18,154 | 251,827 |
| 3 | 583000 | Overhead Line Expense | 2,309,612 | 545,599 | 2,855,211 | 1,578,849 | 364,798 | 1,943,647 | 730,763 | 180,801 | 911,564 |
| 3 | 584000 | Underground Line Expense | 1,139,209 | 0 | 1,139,209 | 668,819 | 0 | 668,819 | 470,390 | 0 | 470,390 |
| 3 | 585000 | Street Light & Signal System Operation Expense | 134,954 | 0 | 134,954 | 21,333 | 0 | 21,333 | 113,621 | 0 | 113,621 |
| 3 | 586000 | Meter Expense | 2,301,433 | 85,361 | 2,386,794 | 1,835,951 | 57,074 | 1,893,025 | 465,482 | 28,287 | 493,769 |
| 3 | 587000 | Customer Installations Expense | 533,643 | 138,038 | 671,681 | 282,645 | 92,295 | 374,940 | 250,998 | 45,743 | 296,741 |
| 3 | 588000 | Miscellaneous Distribution Expense | 3,323,240 | 3,323,240 | 6,655,887 | 2,310,746 | 2,221,985 | 4,532,731 | 1,001,901 | 1,101,255 | 2,103,156 |
| 3 | 589000 | Rent | 3,529 | 237,210 | 240,739 | 3,229 | 158,603 | 161,832 | 300 | 78,607 | 78,907 |
| MAINTENANCE: | | | | | | | | | | | |
| 3 | 590000 | Supervision & Engineering | 211,380 | 1,469,577 | 1,680,957 | 143,669 | 982,589 | 1,126,258 | 67,711 | 486,988 | 554,699 |
| 3 | 591000 | Structures | 298,644 | 601 | 299,245 | 150,979 | 402 | 151,381 | 147,665 | 199 | 147,864 |
| 3 | 592000 | Station Equipment | 761,650 | 159,381 | 921,031 | 540,975 | 106,565 | 647,540 | 220,675 | 52,816 | 273,491 |
| 3 | 593000 | Overhead Lines | 8,530,425 | 42,401 | 8,572,826 | 5,478,531 | 28,350 | 5,506,881 | 3,051,894 | 14,051 | 3,065,945 |
| 3 | 594000 | Underground Lines | 951,479 | 0 | 951,479 | 575,432 | 0 | 575,432 | 376,047 | 0 | 376,047 |
| 3 | 595000 | Line Transformers | 557,416 | 393,502 | 950,918 | 482,794 | 263,103 | 745,897 | 74,622 | 130,399 | 205,021 |
| 3 | 596000 | Street Light & Signal System Maintenance Exp | 698,912 | 0 | 698,912 | 469,376 | 0 | 469,376 | 229,536 | 0 | 229,536 |
| 3 | 597000 | Meters | 41,939 | 0 | 41,939 | 22,551 | 0 | 22,551 | 19,388 | 0 | 19,388 |
| 3 | 598000 | Miscellaneous Distribution Expense | 283,982 | 160,579 | 444,561 | 234,534 | 107,366 | 341,700 | 49,688 | 53,213 | 102,861 |
| TOTAL DISTRIBUTION OPERATING EXP | | | 23,027,399 | 8,653,217 | 31,680,616 | 15,396,610 | 5,785,713 | 21,182,323 | 7,650,789 | 2,867,504 | 10,498,293 |
| E-DEPX | | | | | | | | | | | |
| Depreciation Expense-Distribution | | | 33,668,559 | 0 | 33,668,559 | 21,673,860 | 0 | 21,673,860 | 11,994,699 | 0 | 11,994,699 |
| E-AMTX | | | | | | | | | | | |
| Amortization Expense-Franchises/Misc Intangibles | | | 26,997 | 0 | 26,997 | 26,997 | 0 | 26,997 | 0 | 0 | 0 |
| E-OTX | | | | | | | | | | | |
| Taxes Other Than FTX--Distribution | | | 46,173,096 | 0 | 46,173,096 | 39,693,298 | 0 | 39,693,298 | 6,479,798 | 0 | 6,479,798 |
| TOTAL DISTR DEPR/AMRT/NON-FTX TAXES | | | 79,868,652 | 0 | 79,868,652 | 61,394,155 | 0 | 61,394,155 | 18,474,497 | 0 | 18,474,497 |
| TOTAL DISTRIBUTION EXPENSES | | | 102,896,051 | 8,653,217 | 111,549,268 | 76,790,765 | 5,785,713 | 82,576,478 | 26,103,286 | 2,867,504 | 28,972,790 |

| Ref/Basis | Account | Description | SYSTEM ***** | | WASHINGTON ***** | | IDAHO ***** | | Total |
|-----------|---------|---|--------------|-------------------|------------------|-------------------|-------------------|-----------|-------------------|
| | | | Direct | Allocated | Direct | Allocated | Direct | Allocated | |
| | | CUSTOMER ACCOUNTS EXPENSES: | | | | | | | |
| 2 | 901000 | Supervision | 0 | 409,870 | 0 | 268,928 | 268,928 | 0 | 140,942 |
| 2 | 902000 | Meter Reading Expenses | 2,909,538 | 102,638 | 2,548,754 | 67,344 | 2,616,098 | 360,784 | 396,078 |
| E-903 | 903000 | Customer Records & Collection Expenses | 1,916,750 | 6,433,956 | 1,229,387 | 4,221,512 | 5,450,899 | 687,363 | 35,294 |
| 2 | 904000 | Uncollectible Accounts | 0 | 2,183,660 | 0 | 1,432,765 | 1,432,765 | 0 | 2,212,444 |
| 2 | 905000 | Misc Customer Accounts | 0 | 169,419 | 0 | 111,161 | 111,161 | 0 | 750,895 |
| | | TOTAL CUSTOMER ACCOUNTS EXPENSES | | 9,299,543 | | 6,101,710 | 9,879,851 | | 3,197,833 |
| | | CUSTOMER SERVICE & INFO EXPENSES: | | | | | | | |
| E-908 | 908000 | Customer Assistance Expenses | 17,868,900 | 336,377 | 13,106,615 | 220,707 | 13,327,322 | 4,762,285 | 115,670 |
| 2 | 909000 | Advertising | 19,219 | 1,122,024 | 4,745 | 736,194 | 740,939 | 14,474 | 385,830 |
| 2 | 910000 | Misc Customer Service & Info Exp | 0 | 184,929 | 0 | 121,337 | 121,337 | 0 | 63,592 |
| | | TOTAL CUSTOMER SERVICE & INFO EXP | | 1,643,330 | | 1,078,238 | 1,4189,598 | | 565,092 |
| | | TOTAL CUSTOMER SERVICE & INFO EXP | | 17,888,119 | | 13,111,360 | 14,189,598 | | 5,341,851 |
| | | SALES EXPENSES: | | | | | | | |
| 2 | 912000 | Demonstrating & Selling Expenses | 0 | 12,253 | 0 | 8,040 | 8,040 | 0 | 4,213 |
| 2 | 913000 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 916000 | Miscellaneous Sales Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL SALES EXPENSES | | 12,253 | | 8,040 | 8,040 | | 4,213 |
| | | ADMINISTRATIVE & GENERAL EXPENSES: | | | | | | | |
| 4 | 920000 | Salaries | 552,288 | 29,778,225 | 424,740 | 19,951,411 | 20,376,151 | 127,548 | 9,826,814 |
| 4 | 921000 | Office Supplies & Expenses | 133,530 | 3,891,274 | 133,530 | 2,607,154 | 2,740,684 | 0 | 1,284,120 |
| 4 | 922000 | Admin Exp Transferred-Credit | 0 | (91,802) | 0 | (61,507) | (61,507) | 0 | (30,295) |
| 4 | 923000 | Outside Services Employed | 97,730 | 10,344,337 | 97,730 | 6,930,706 | 7,028,436 | 0 | 3,413,631 |
| 4 | 924000 | Property Insurance Premium | 0 | 1,418,491 | 0 | 950,389 | 950,389 | 0 | 468,102 |
| 4 | 925000 | Injuries and Damages | 22,967 | 2,968,325 | 23,965 | 1,984,778 | 2,012,743 | (998) | 978,549 |
| 4 | 926000 | Employee Pensions and Benefits | 141,399 | 1,022,052 | 104,406 | 684,775 | 789,181 | 36,995 | 374,270 |
| 4 | 927000 | Franchise Requirements | 5,747 | 0 | 0 | 0 | 0 | 5,747 | 0 |
| 4 | 928000 | Regulatory Commission Expenses | 2,516,059 | 3,802,464 | 1,547,076 | 2,471,982 | 4,019,058 | 968,983 | 1,330,482 |
| 4 | 930000 | Miscellaneous General Expenses | 129,779 | 3,119,554 | 88,270 | 2,090,101 | 2,178,371 | 41,509 | 1,070,962 |
| 4 | 931000 | Rents | 32,777 | 888,262 | 23,090 | 595,136 | 618,226 | 9,687 | 293,126 |
| 4 | 935000 | Maintenance of General Plant | 830,044 | 7,351,713 | 388,871 | 4,925,648 | 5,314,519 | 441,173 | 2,426,065 |
| | | TOTAL ADMIN & GEN OPERATING EXP | | 64,492,895 | | 43,134,573 | 45,966,251 | | 21,358,322 |
| | | TOTAL ADMIN & GEN OPERATING EXP | | 4,462,320 | | 2,831,678 | 43,134,573 | | 1,650,642 |

RESULTS OF OPERATIONS

Report ID: E-OPS-12A

AVISTA UTILITIES

ELECTRIC OPERATING STATEMENT

For Twelve Months Ended July 31, 2013

Average of Monthly Averages Basis

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|--------------------|---------|---|-------------|-------------|-------------|-------------|-------------|-------------|------------|-------------|-------------|
| ***** SYSTEM ***** | | | | | | | | | | | |
| E-DEPX | | Depreciation Expense-General | 1,621,373 | 11,774,518 | 13,395,891 | 1,106,508 | 7,888,927 | 8,995,435 | 514,865 | 3,885,591 | 4,400,456 |
| E-AMTX | | Amortization Expense-General Plant - 303000 | 0 | 110,498 | 110,498 | 0 | 73,880 | 73,880 | 0 | 36,618 | 36,618 |
| E-AMTX | | Amortization Expense-Miscellaneous IT Intangible | 413,614 | 6,251,511 | 6,665,125 | 406,389 | 4,188,512 | 4,594,901 | 7,225 | 2,062,999 | 2,070,224 |
| E-AMTX | | Amortization Expense-General Plant - 390200, 396200 | 0 | 30,510 | 30,510 | 0 | 20,442 | 20,442 | 0 | 10,068 | 10,068 |
| | | TOTAL A&G DEPR/AMRT/NON-FIT TAXES | 2,034,987 | 18,167,037 | 20,202,024 | 1,512,897 | 12,171,761 | 13,684,658 | 522,090 | 5,995,276 | 6,517,366 |
| | | TOTAL ADMIN & GENERAL EXPENSES | 6,497,307 | 82,659,932 | 89,157,239 | 4,344,575 | 55,306,334 | 59,650,909 | 2,152,732 | 27,353,598 | 29,506,330 |
| | | TOTAL EXPENSES BEFORE FIT | 162,027,927 | 704,437,080 | 866,465,007 | 107,309,591 | 459,749,975 | 567,059,566 | 54,718,336 | 244,687,105 | 299,405,441 |
| | | NET OPERATING INCOME (LOSS) BEFORE FIT | | | 193,666,308 | | | 126,883,610 | | | 66,782,698 |
| E-FIT | | FEDERAL INCOME TAX--Normal Accrual | | | 35,340,110 | | | 23,619,396 | | | 11,720,714 |
| E-FIT | | DEFERRED FEDERAL INCOME TAX | | | 14,019,156 | | | 9,208,020 | | | 4,811,136 |
| E-FIT | | AMORTIZED ITC - NOXON | | | (218,990) | | | (142,307) | | | (76,593) |
| | | ELECTRIC NET OPERATING INCOME (LOSS) | | | 144,525,942 | | | 94,198,501 | | | 50,327,441 |

ALLOCATION RATIOS:

| | | | |
|-------|----|---------------------------------------|----------|
| E-ALL | 1 | Producer/Transmission Ratio | 100.000% |
| E-ALL | 2 | Number of Customers | 100.000% |
| E-ALL | 3 | Direct Distribution Operating Expense | 100.000% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% |
| E-ALL | 99 | Not Allocated | 0.000% |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|--------------|-------------------------------|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|------------|------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 1 | 555000/55100 | Purchased Power | 0 | 187,428,759 | 187,428,759 | 0 | 121,847,436 | 121,847,436 | 0 | 65,581,323 | 65,581,323 |
| 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 | 16,714,979 | 0 | 16,714,979 | 0 | 0 | 0 | 0 | 0 | 16,714,979 |
| 1 | 555550 | Non Monetary - Exchange Power | 0 | (220,350) | (220,350) | 0 | (143,250) | (143,250) | 0 | (77,100) | (77,100) |
| 1 | 555690 | Generation Other - Lancaster | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 555700 | Bookout Purchases | 0 | 36,399,369 | 36,399,369 | 0 | 23,663,230 | 23,663,230 | 0 | 12,736,139 | 12,736,139 |
| 1 | 555710 | Intercompany Purchase | 0 | 629,438 | 629,438 | 0 | 409,198 | 409,198 | 0 | 220,240 | 220,240 |
| TOTAL ACCOUNT 555 | | | 16,714,979 | 224,237,216 | 240,952,195 | 0 | 145,776,614 | 145,776,614 | 16,714,979 | 78,460,602 | 95,175,581 |

ALLOCATION RATIOS:
 E-ALL 1 Production/Transmission Ratio 100.0000%
 E-ALL 99 Not Allocated 0.0000%

AVISTA UTILITIES

| Ref/Basis | Account | Description | SYSTEM ***** | | | WASHINGTON ***** | | | IDAHO ***** | | |
|-------------------|---------|--|--------------|-------------|-------------|------------------|-------------|-------------|-------------|------------|-------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 1 | 557000 | Other Expenses | 0 | 5,909,412 | 5,909,412 | 0 | 3,841,709 | 3,841,709 | 0 | 2,067,703 | 2,067,703 |
| 1 | 557010 | Other Power Supply Expense - Financial | 0 | 10,276,047 | 10,276,047 | 0 | 6,680,458 | 6,680,458 | 0 | 3,595,589 | 3,595,589 |
| 1 | 557150 | Fuel - Economic Dispatch | 0 | 71,608,282 | 71,608,282 | 0 | 46,552,544 | 46,552,544 | 0 | 25,055,738 | 25,055,738 |
| 1 | 557160 | Power Supply Expense - Miscellaneous | 574,758 | 694,187 | 1,268,945 | 574,758 | 451,291 | 1,026,049 | 0 | 242,896 | 242,896 |
| 99 | 557161 | Unbilled Add-Ons | (501,880) | 0 | (501,880) | (260,949) | 0 | (260,949) | 0 | 0 | (240,931) |
| 1 | 557170 | Broker Fees - Power | 0 | 1,048,549 | 1,048,549 | 0 | 681,662 | 681,662 | 0 | 366,887 | 366,887 |
| 1 | 557171 | REC Broker Fees | 29,776 | 11,952 | 41,728 | 29,776 | 7,770 | 37,546 | 0 | 4,182 | 4,182 |
| 1 | 557200 | Nez Perce | 818,702 | 0 | 818,702 | 497,498 | 0 | 497,498 | 0 | 321,204 | 321,204 |
| 99 | 557280 | Washington ERM Deferred | 4,502,288 | 0 | 4,502,288 | 4,502,288 | 0 | 4,502,288 | 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 | (2,189,888) | 0 | (2,189,888) | (2,189,888) | 0 | (2,189,888) | 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 | 1,034,752 | 0 | 1,034,752 | 1,034,752 | 0 | 1,034,752 | 0 | 0 | 0 |
| 99 | 557331 | Reardan Wind Costs | 2,410,723 | 0 | 2,410,723 | 2,533,578 | 0 | 2,533,578 | 0 | 0 | 2,410,723 |
| 99 | 557380 | Idaho PCA Deferred | 2,533,578 | 0 | 2,533,578 | 2,533,578 | 0 | 2,533,578 | 0 | 0 | 0 |
| 99 | 557390 | Idaho PCA Amortization | (1,914,665) | 0 | (1,914,665) | (84,241) | 0 | (84,241) | 0 | 0 | (1,914,665) |
| 1 | 557395 | Optional Renewable Power Expense Offset | 0 | (129,581) | (129,581) | 0 | 0 | 0 | 0 | (45,340) | (45,340) |
| 1 | 557610 | Other Expenses - Exposure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 557700 | Turbine Gas Bookout Expense | 0 | 2,473,592 | 2,473,592 | 0 | 1,608,082 | 1,608,082 | 0 | 865,510 | 865,510 |
| 1 | 557711 | Turbine Gas Bookout Offset | 0 | (2,473,592) | (2,473,592) | 0 | (1,608,082) | (1,608,082) | 0 | (865,510) | (865,510) |
| 1 | 557730 | Other Power Exp - Intracompany Thermal Gas | 0 | 38,645,348 | 38,645,348 | 0 | 25,123,341 | 25,123,341 | 0 | 13,522,007 | 13,522,007 |
| TOTAL ACCOUNT 557 | | | 7,470,054 | 128,064,196 | 135,534,250 | 6,893,723 | 83,254,534 | 90,148,257 | 576,331 | 44,809,662 | 45,385,993 |

ALLOCATION RATIOS:
 E-ALL 1 Production/Transmission Ratio 100.000%
 E-ALL 99 Not Allocated 0.000%

100.000%
 0.000%
 65.010%
 0.000%
 34.990%
 0.000%

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|----------------------------------|--------------------|-----------|-----------|------------------------|-----------|-----------|-------------------|-----------|-----------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 2 | 903000 | Customer Records and Collections | 1,916,750 | 6,433,956 | 8,350,706 | 1,229,387 | 4,221,512 | 5,450,899 | 687,363 | 2,212,444 | 2,899,807 |
| 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 | | | 1,916,750 | 6,433,956 | 8,350,706 | 1,229,387 | 4,221,512 | 5,450,899 | 687,363 | 2,212,444 | 2,899,807 |

ALLOCATION RATIOS:

| | | | |
|-------|----|----------------------------------|----------|
| E-ALL | 2 | Number of Customers | 100.000% |
| E-ALL | 12 | Net Electric Plant (before DFTT) | 100.000% |

| | | | | |
|--|--|--|---------|---------|
| | | | 65.613% | 34.387% |
| | | | 64.856% | 35.144% |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|---|--------------------|-----------|------------|------------------------|-----------|------------|-------------------|-----------|-----------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 2 | 908000 | Customer Assistance Expense | 354,519 | 336,377 | 690,896 | 298,791 | 220,707 | 519,498 | 55,728 | 115,670 | 171,398 |
| 99 | 908600 | Public Purpose Tariff Rider Expense Offset | 17,879,270 | 0 | 17,879,270 | 13,027,538 | 0 | 13,027,538 | 4,851,732 | 0 | 4,851,732 |
| 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 | (588,540) | 0 | (588,540) | (443,365) | 0 | (443,365) | (145,175) | 0 | (145,175) |
| 99 | 908990 | DSM Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ACCOUNT 908 | | | 17,868,900 | 336,377 | 18,205,277 | 13,106,615 | 220,707 | 13,327,322 | 4,762,285 | 115,670 | 4,877,955 |

ALLOCATION RATIOS:

| | | | |
|-------|----|---------------------|-----------|
| E-ALL | 2 | Number of Customers | 100.0000% |
| E-ALL | 99 | Not Allocated | 0.0000% |

RESULTS OF OPERATIONS

ELECTRIC INTEREST DEDUCTION FOR FIT

For Twelve Months Ended July 31, 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 | | 53.53% | 53.53% |
| 2 | Cost of Debt | | 5.705% | 5.787% |
| | Total Weighted Cost | | 3.054% | 3.098% |

| | | | | |
|-------|---------------|---------------|---------------|-------------|
| E-APL | Net Rate Base | 1,840,013,331 | 1,199,488,827 | 640,524,504 |
|-------|---------------|---------------|---------------|-------------|

| | | | | |
|--|--|------------|------------|------------|
| | Interest Deduction for FIT Calculation | 56,475,838 | 36,632,389 | 19,843,449 |
|--|--|------------|------------|------------|

- 1 AMA Actual Debt Ratio
- 2 AMA Actual Debt Cost

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC FEDERAL INCOME TAXES
 For Twelve Months Ended July 31, 2013
 Average of Monthly Averages Basis

Report ID:
E-FIT-12A

Ref/Basis Description System Washington Idaho

E-OPS Calculation of Taxable Operating Income:
 Operating Revenue 1,060,131,315 693,943,176 366,188,139

E-OPS Less: Operating & Maintenance Expense 713,264,187 458,605,120 254,659,067

E-OPS Less: Book Deprec/Amort and Reg Amortizations 88,492,365 56,711,311 31,781,054

E-OTX Less: Taxes Other than FIT 64,708,455 51,743,135 12,965,320
 Net Operating Income Before FIT 193,666,308 126,883,610 66,782,698

E-INT Less: Interest Expense 56,475,838 36,632,389 19,843,449
 E-OPS Less: Colstrip 3 AFUDC Reallocation Adj 0 (164,098) 164,098
 E-SCM Plus: Schedule M Adjustments (35,724,758) (22,610,202) (13,114,556)
 Taxable Net Operating Income 101,465,712 67,805,117 33,660,595

Tax Rate 35.00% 35.00% 35.00%
 Total Federal Income Tax 35,512,999 23,731,791 11,781,208

1 Production Tax Credit (172,889) (112,395) (60,494)
 1 Investment Tax Credit - Noxon * 0 0 0
 Total Net Federal Income Tax 35,340,110 23,619,396 11,720,714

E-DTE Deferred FIT 14,019,156 9,208,020 4,811,136
 1 Amortized Investment Tax Credit - Noxon (218,900) (142,307) (76,593)
 Total Net FIT/Deferred FIT 49,140,366 32,685,109 16,455,257

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

AVISTA UTILITIES

| Ref/Basis | Description | SYSTEM ***** | | WASHINGTON ***** | | IDAHO ***** | | | |
|-----------|---|--------------|---------------|------------------|--------------|--------------|-------------|--------------|--------------|
| | | Direct | Allocated | Direct | Allocated | Direct | Allocated | | |
| 12 | Book Depreciation & Amortization | 35,730,543 | 55,710,264 | 23,213,754 | 36,578,613 | 59,792,367 | 12,516,789 | 19,131,651 | 31,648,440 |
| 12 | Contributions In Aid of Construction | 0 | 4,260,407 | 0 | 2,763,130 | 2,763,130 | 0 | 1,497,277 | 1,497,277 |
| 2 | Injuries and Damages | 0 | (78,000) | 0 | (51,178) | (51,178) | 0 | (26,822) | (26,822) |
| 12 | Salvage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Boulder Park Write Off | (103,282) | 0 | 0 | 0 | 0 | (103,282) | 0 | (103,282) |
| 99 | FAS106 Current Retiree Medical Accrual | 0 | 4,517,580 | 0 | 3,026,779 | 3,026,779 | 0 | 1,490,801 | 1,490,801 |
| 4 | FAS106 Current Retiree Medical Accrual | 980,721 | 0 | 0 | 0 | 0 | 980,721 | 0 | 980,721 |
| 99 | Idaho PCA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Idaho DSM Book Amortization | 0 | 0 | 0 | (21,992) | (21,992) | 0 | (11,836) | (11,836) |
| 1 | Rathdrum Turbine Lease | 0 | (33,828) | 0 | (21,992) | (21,992) | 0 | (11,836) | (11,836) |
| 4 | Idaho DSM Book Amortization | 0 | 394,146 | 0 | 264,078 | 264,078 | 0 | 130,068 | 130,068 |
| 99 | Airplane Lease Payments | 0 | 0 | 0 | 984,977 | 984,977 | 0 | 533,737 | 533,737 |
| 12 | Redemption Expense Amortization | 0 | 1,518,714 | 0 | 984,977 | 984,977 | 0 | 533,737 | 533,737 |
| 99 | Amort - Invest in Exch Pwr (405.92,.93,.95,.98) | 2,450,031 | 0 | 2,450,031 | 0 | 2,450,031 | 0 | 0 | (3,761,818) |
| 99 | DSM Tariff Rider | (11,870,373) | 0 | (11,870,373) | 0 | (8,108,555) | (3,761,818) | 0 | (3,761,818) |
| 99 | CSS Temporary Service Fees | 112,298 | 0 | 112,298 | 0 | 18,450 | 93,848 | 0 | 93,848 |
| 1 | FAS87 Current Pension Accrual | 0 | (8,771,412) | 0 | (5,876,846) | (5,876,846) | 0 | (2,894,566) | (2,894,566) |
| 4 | FAS87 Current Pension Accrual | 0 | 0 | 0 | 0 | 0 | 184,656 | 0 | 184,656 |
| 99 | Watsilla Generators Amortization | 337,788 | 0 | 337,788 | 0 | 153,132 | 0 | 0 | 0 |
| 99 | Kettle Falls Disallowance | (134,592) | 0 | (134,592) | 0 | (134,592) | 0 | 0 | 0 |
| 2 | Uncollectibles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | RTO Funding Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | FAS106 Post Retirement Benefits | 141,399 | 0 | 141,399 | 0 | 104,406 | 36,993 | 0 | 36,993 |
| 12 | Interest Rate Swaps | 0 | 3,243,343 | 0 | 2,103,503 | 2,103,503 | 0 | 1,139,840 | 1,139,840 |
| 99 | BPA Residential Exchange | (677,849) | 0 | (677,849) | 0 | (596,456) | (81,393) | 0 | (81,393) |
| 99 | Montana Hydro Settlement | 1,037,316 | 0 | 1,037,316 | 0 | 676,632 | 360,684 | 0 | 360,684 |
| 99 | Rathdrum Turbine Lease, Tax | 0 | (373,356) | 0 | (242,719) | (242,719) | 0 | (130,637) | (130,637) |
| 1 | Washington Deferred Power Costs | 2,393,174 | 0 | 2,393,174 | 0 | 2,393,174 | 0 | (77,100) | (77,100) |
| 1 | Non-Monetary Power Costs | 0 | (220,350) | 0 | (143,250) | (143,250) | 0 | (431,203) | (431,203) |
| 1 | Section 199 Manufacturing Deduction | 0 | (1,232,360) | 0 | (801,157) | (801,157) | 0 | (431,203) | (431,203) |
| 4 | Nez Perce Settlement | (16,796) | 0 | (16,796) | 0 | (22,008) | 5,212 | 0 | 5,212 |
| 99 | Clark Fork Preventive Maint. Exp (PMIE's) | 267,451 | 0 | 267,451 | 0 | 0 | 267,451 | 0 | 267,451 |
| 12 | AFUDC | 0 | (2,577,484) | 0 | (1,639,225) | (1,639,225) | 0 | (888,259) | (888,259) |
| 11 | Tax Depreciation | 0 | (134,261,759) | 0 | (87,348,015) | (87,348,015) | 0 | (46,913,744) | (46,913,744) |
| 99 | CS2 Leverized Return | 431,075 | 0 | 431,075 | 0 | 0 | 431,075 | 0 | 431,075 |
| 99 | Wind Generation AFUDC - ID | (1,132,143) | 0 | (1,132,143) | 0 | 0 | (1,132,143) | 0 | (1,132,143) |
| 4 | Noxon Spill | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Renewable Energy Cert Fees | 0 | 40,245 | 0 | 26,964 | 26,964 | 0 | 13,281 | 13,281 |
| 99 | Spokane River Relicensing | 78,736 | 0 | 78,736 | 0 | 72,939 | 5,797 | 0 | 5,797 |
| 99 | Colstrip Settlement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

AVISTA UTILITIES

Report ID:
E-DTFE-12A

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES

For Twelve Months Ended July 31, 2013
Average of Monthly Averages Basis

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

| Ref/Basis | Acct No | Description | Direct | | Allocated | | Total | | Direct | | Allocated | | Total | |
|-----------|---------|--|-------------|------------|-------------|-----------|-------------|-------------|-----------|-------------|-----------|-----------|-----------|-------------|
| | | | Direct | Allocated | Direct | Allocated | Direct | Allocated | Direct | Allocated | Direct | Allocated | Direct | Allocated |
| 14 | 410100 | Deferred Federal Income Tax Expense - Allocated | 0 | 12,714,435 | 0 | 8,224,332 | 8,224,332 | 0 | 4,490,103 | 4,490,103 | 0 | 0 | 0 | 4,490,103 |
| 99 | 410100 | Deferred Federal Income Tax Expense - Washington | 4,094,709 | 0 | 4,094,709 | 0 | 4,094,709 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 410100 | Deferred Federal Income Tax Expense - Idaho | 1,689,165 | 0 | 1,689,165 | 0 | 0 | 1,689,165 | 0 | 0 | 0 | 0 | 1,689,165 | |
| | 410100 | Total | 5,783,874 | 12,714,435 | 4,094,709 | 8,224,332 | 12,319,041 | 1,689,165 | 4,490,103 | 6,179,268 | | | | |
| 14 | 411100 | Deferred Federal Income Tax Expense - Allocated | 0 | (123,990) | 0 | (80,203) | (80,203) | 0 | (43,787) | (43,787) | 0 | 0 | 0 | (43,787) |
| 99 | 411100 | Deferred Federal Income Tax Expense - Washington | (3,030,818) | 0 | (3,030,818) | 0 | (3,030,818) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 411100 | Deferred Federal Income Tax Expense - Idaho | (1,324,345) | 0 | (1,324,345) | 0 | 0 | (1,324,345) | 0 | 0 | 0 | 0 | 0 | (1,324,345) |
| | 411100 | Total | (4,355,163) | (123,990) | (4,479,153) | (80,203) | (3,111,021) | (1,324,345) | (43,787) | (1,368,132) | | | | |
| | | Total Deferred Federal Income Tax Expense | 1,428,711 | 12,590,445 | 14,019,156 | 1,063,891 | 8,144,129 | 9,208,020 | 364,820 | 4,446,316 | 4,811,136 | | | |

E-ALL 14 Net Allocated Schedule M's
E-ALL 99 Not Allocated

100.0000%
0.0000%

64.685%
0.0000%

35.315%
0.0000%

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | ***** WASHINGTON ***** | | ***** IDAHO ***** | | | | |
|--------------------------------------|---------|--|--------------------|------------|------------------------|------------|-------------------|------------|-----------|-----------|------------|
| | | | Direct | Allocated | Direct | Allocated | Direct | Allocated | | | |
| PRODUCTION & TRANSMISSION | | | | | | | | | | | |
| 1 | 408130 | State Excise Tax | 0 | 31,284 | 0 | 20,338 | 0 | 10,946 | | | |
| 1 | 408140 | State Kwh Generation Tax | 0 | 1,462,492 | 0 | 950,766 | 0 | 511,726 | | | |
| 1 | 408150 | R&P Property Tax--Production | 0 | 12,029,758 | 0 | 7,820,546 | 0 | 4,209,212 | | | |
| 1 | 408180 | R&P Property Tax--Transmission | 0 | 4,318,331 | 0 | 2,807,347 | 0 | 1,510,984 | | | |
| 1 | 409100 | State Income Tax--Montana & Oregon | 0 | 693,494 | 0 | 450,840 | 0 | 242,654 | | | |
| | | TOTAL PRODUCTION & TRANSMISSION | 0 | 18,535,359 | 0 | 12,049,837 | 0 | 6,485,522 | | | |
| DISTRIBUTION | | | | | | | | | | | |
| 99 | 408110 | State Excise Tax | 18,371,879 | 0 | 18,371,879 | 0 | 18,371,879 | 0 | | | |
| 99 | 408120 | Municipal Occupation & License Tax | 19,967,168 | 0 | 19,967,168 | 0 | 16,819,898 | 3,147,270 | | | |
| 99 | 408160 | Miscellaneous State or Local Tax--WA & ID | 90 | 0 | 90 | 0 | 0 | 90 | | | |
| 99 | 408170 | R&P Property Tax--Distribution | 7,126,920 | 0 | 7,126,920 | 0 | 4,501,521 | 2,625,399 | | | |
| 99 | 409100 | State Income Tax--Idaho | 707,039 | 0 | 707,039 | 0 | 707,039 | 0 | | | |
| | | TOTAL DISTRIBUTION | 46,173,096 | 0 | 46,173,096 | 0 | 39,693,298 | 6,479,798 | | | |
| | | TOTAL TAXES OTHER THAN FIT | 46,173,096 | 18,535,359 | 64,708,455 | 39,693,298 | 12,049,837 | 51,743,135 | 6,479,798 | 6,485,522 | 12,965,320 |

ALLOCATION RATIOS:

| | Production/Transmission Ratio | Jurisdictional 4-Factor Ratio | Not Allocated |
|-------|-------------------------------|-------------------------------|---------------|
| E-ALL | 1 | 100.0000% | 0.0000% |
| E-ALL | 4 | 100.0000% | 0.0000% |
| E-ALL | 99 | 65.0100% | 0.0000% |

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT

AVISTA UTILITIES

Report ID: E-PLT-12A

For Twelve Months Ended July 31, 2013
Average of Monthly Averages Basis

| Ref/Basis | Account | Description | SYSTEM ***** | | WASHINGTON ***** | | IDAHO ***** | |
|-----------|---------|--|--------------|---------------|------------------|-------------|-------------|-------------|
| | | | Direct | Allocated | Direct | Allocated | Direct | Allocated |
| | | PLANT IN SERVICE | | | | | | |
| | | INTANGIBLE PLANT: | | | | | | |
| 1 | 182324 | CDA Lake CDR Fund - Allocated | 0 | 9,333,333 | 0 | 6,067,600 | 0 | 3,265,733 |
| 1 | 182325 | CDA Lake IPA Fund | 0 | 2,000,000 | 0 | 1,300,200 | 0 | 699,800 |
| 1 | 182333 | CDA Settlement Costs | 0 | 1,576,831 | 0 | 1,025,098 | 0 | 551,733 |
| 1 | 182381 | CDA Settlement Past Storage | 0 | 36,210,454 | 0 | 23,540,416 | 0 | 12,670,038 |
| 1 | 302000 | Franchises & Consents | 602,704 | 44,049,218 | 602,704 | 28,636,997 | 0 | 15,412,821 |
| 1 | 303000 | Misc Intangible Plant-(C-IPJ) | 153,179 | 3,621,591 | 153,179 | 2,385,079 | 0 | 1,236,512 |
| 1 | 303100 | Misc Intangible Plant-Mainframe Software (C-IPJ) | 2,063,454 | 30,538,615 | 2,027,540 | 20,460,872 | 0 | 10,077,743 |
| 1 | 303110 | Misc Intangible Plant-PC Software (C-IPJ) | 0 | 2,265,769 | 0 | 1,518,065 | 0 | 747,704 |
| | | TOTAL INTANGIBLE PLANT | 2,819,337 | 129,595,811 | 2,783,423 | 84,933,727 | 35,914 | 44,662,084 |
| | | STEAM PRODUCTION PLANT: | | | | | | |
| 1 | 310XXXX | Land & Land Rights | 0 | 3,051,987 | 0 | 1,984,097 | 0 | 1,067,890 |
| 1 | 311XXXX | Structures & Improvements | 0 | 126,409,477 | 0 | 82,178,801 | 0 | 44,230,676 |
| 1 | 312000 | Boiler Plant | 0 | 171,557,405 | 0 | 111,529,469 | 0 | 60,027,936 |
| 1 | 313000 | Generators | 0 | 6,770 | 0 | 4,401 | 0 | 2,369 |
| 1 | 314000 | Turbogenerator Units | 0 | 52,433,706 | 0 | 34,087,152 | 0 | 18,346,554 |
| 1 | 315000 | Accessory Electric Equipment | 0 | 26,483,801 | 0 | 17,217,119 | 0 | 9,266,682 |
| 1 | 316000 | Miscellaneous Power Plant Equipment | 0 | 15,989,655 | 0 | 10,394,875 | 0 | 5,594,780 |
| | | TOTAL STEAM PRODUCTION PLANT | 0 | 395,932,801 | 0 | 257,395,914 | 0 | 138,536,887 |
| | | HYDRAULIC PRODUCTION PLANT: | | | | | | |
| 1 | 330XXXX | Land & Land Rights | 0 | 57,700,099 | 0 | 37,510,834 | 0 | 20,189,265 |
| 1 | 331XXXX | Structures & Improvements | 0 | 44,244,136 | 0 | 28,763,113 | 0 | 15,481,023 |
| 1 | 332XXXX | Reservoirs, Dams, & Waterways | 0 | 127,606,151 | 0 | 82,956,759 | 0 | 44,649,392 |
| 1 | 333000 | Waterwheels, Turbines, & Generators | 0 | 163,040,282 | 0 | 105,992,487 | 0 | 57,047,795 |
| 1 | 334000 | Accessory Electric Equipment | 0 | 34,640,214 | 0 | 22,519,603 | 0 | 12,120,611 |
| 1 | 335XXXX | Miscellaneous Power Plant Equipment | 0 | 8,130,244 | 0 | 5,285,472 | 0 | 2,844,772 |
| 1 | 336000 | Roads, Railroads, & Bridges | 0 | 2,020,755 | 0 | 1,313,693 | 0 | 707,062 |
| | | TOTAL HYDRAULIC PRODUCTION PLANT | 0 | 437,381,881 | 0 | 284,341,961 | 0 | 153,039,920 |
| | | OTHER PRODUCTION PLANT: | | | | | | |
| 1 | 340200 | Land & Land Rights | 0 | 905,168 | 0 | 588,450 | 0 | 316,718 |
| 1 | 341000 | Structures & Improvements | 0 | 16,581,600 | 0 | 10,779,698 | 0 | 5,801,902 |
| 1 | 342000 | Fuel Holders, Producers, & Accessories | 0 | 21,172,690 | 0 | 13,764,366 | 0 | 7,408,324 |
| 1 | 343000 | Prime Movers | 0 | 23,249,868 | 0 | 15,114,739 | 0 | 8,135,129 |
| 1 | 344000 | Generators | 0 | 204,348,689 | 0 | 132,847,083 | 0 | 71,501,606 |
| 1 | 344010 | Generators - Solar | 0 | 149,548 | 0 | 97,221 | 0 | 52,327 |
| 1 | 345000 | Accessory Electric Equipment | 0 | 17,709,938 | 0 | 11,513,231 | 0 | 6,196,707 |
| 1 | 345010 | Accessory Electric Equipment - Solar | 0 | 33,163 | 0 | 21,559 | 0 | 11,604 |
| 1 | 346000 | Miscellaneous Power Plant Equipment | 0 | 1,728,002 | 0 | 1,123,374 | 0 | 604,628 |
| | | TOTAL OTHER PRODUCTION PLANT | 0 | 285,878,666 | 0 | 185,849,721 | 0 | 100,028,945 |
| | | TOTAL PRODUCTION PLANT | 0 | 1,119,193,348 | 0 | 727,587,596 | 0 | 391,605,752 |

| Ref/Basis | Account | Description | SYSTEM ***** | | | WASHINGTON ***** | | | IDAHO ***** | | |
|------------------------------------|---------|----------------------------------|---------------|---------------|---------------|------------------|---------------|---------------|-------------|-------------|---------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| TRANSMISSION PLANT: | | | | | | | | | | | |
| 1 | 350XXX | Land & Land Rights | 0 | 19,432,034 | 19,432,034 | 0 | 12,632,765 | 12,632,765 | 0 | 6,799,269 | 6,799,269 |
| 1 | 352XXX | Structures & Improvements | 0 | 17,024,984 | 17,024,984 | 0 | 11,067,942 | 11,067,942 | 0 | 5,957,042 | 5,957,042 |
| 1 | 353000 | Station Equipment | 0 | 212,025,213 | 212,025,213 | 0 | 137,837,591 | 137,837,591 | 0 | 74,187,622 | 74,187,622 |
| 1 | 354000 | Towers & Fixtures | 0 | 17,123,206 | 17,123,206 | 0 | 11,131,796 | 11,131,796 | 0 | 5,991,410 | 5,991,410 |
| 1 | 355000 | Poles & Fixtures | 0 | 152,866,670 | 152,866,670 | 0 | 99,378,622 | 99,378,622 | 0 | 53,488,048 | 53,488,048 |
| 1 | 356000 | Overhead Conductors & Devices | 0 | 115,788,085 | 115,788,085 | 0 | 75,273,834 | 75,273,834 | 0 | 40,514,251 | 40,514,251 |
| 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 | 1,881,947 | 1,881,947 | 0 | 1,223,454 | 1,223,454 | 0 | 658,493 | 658,493 |
| TOTAL TRANSMISSION PLANT | | | 0 | 541,077,698 | 541,077,698 | 0 | 351,754,611 | 351,754,611 | 0 | 189,323,087 | 189,323,087 |
| DISTRIBUTION PLANT: | | | | | | | | | | | |
| 99 | 360200 | Land & Land Rights | 4,584,631 | 0 | 4,584,631 | 3,340,938 | 0 | 3,340,938 | 1,243,693 | 0 | 1,243,693 |
| 99 | 360400 | Land Easements | 2,076,875 | 0 | 2,076,875 | 348,238 | 0 | 348,238 | 1,728,617 | 0 | 1,728,617 |
| 99 | 361000 | Structures & Improvements | 17,877,612 | 0 | 17,877,612 | 12,672,038 | 0 | 12,672,038 | 5,205,574 | 0 | 5,205,574 |
| 99 | 362000 | Station Equipment | 111,148,604 | 0 | 111,148,604 | 73,356,727 | 0 | 73,356,727 | 37,791,877 | 0 | 37,791,877 |
| 99 | 364000 | Poles, Towers, & Fixtures | 262,366,387 | 0 | 262,366,387 | 162,915,038 | 0 | 162,915,038 | 99,451,349 | 0 | 99,451,349 |
| 99 | 365000 | Overhead Conductors & Devices | 175,600,895 | 0 | 175,600,895 | 109,630,793 | 0 | 109,630,793 | 65,970,102 | 0 | 65,970,102 |
| 99 | 366000 | Underground Conduit | 84,894,584 | 0 | 84,894,584 | 53,855,503 | 0 | 53,855,503 | 31,039,081 | 0 | 31,039,081 |
| 99 | 367000 | Underground Conductors & Devices | 141,797,075 | 0 | 141,797,075 | 91,095,455 | 0 | 91,095,455 | 50,701,620 | 0 | 50,701,620 |
| 99 | 368000 | Line Transformers | 200,121,884 | 0 | 200,121,884 | 133,640,298 | 0 | 133,640,298 | 66,481,586 | 0 | 66,481,586 |
| 99 | 369XXX | Services | 130,407,696 | 0 | 130,407,696 | 83,459,719 | 0 | 83,459,719 | 46,947,977 | 0 | 46,947,977 |
| 99 | 370000 | Meters | 47,973,869 | 0 | 47,973,869 | 26,856,015 | 0 | 26,856,015 | 21,117,854 | 0 | 21,117,854 |
| 99 | 373XXX | Street Light & Signal Systems | 36,816,790 | 0 | 36,816,790 | 22,402,027 | 0 | 22,402,027 | 14,414,763 | 0 | 14,414,763 |
| TOTAL DISTRIBUTION PLANT | | | 1,215,666,902 | 0 | 1,215,666,902 | 773,572,809 | 0 | 773,572,809 | 442,094,093 | 0 | 442,094,093 |
| GENERAL PLANT: (From Report C-GPL) | | | | | | | | | | | |
| 4 | 389XXX | Land & Land Rights | 1,085,545 | 3,108,652 | 4,194,197 | 376,892 | 2,082,797 | 2,459,689 | 708,653 | 1,023,855 | 1,734,508 |
| 4 | 390XXX | Structures & Improvements | 12,450,237 | 54,432,763 | 66,883,000 | 6,041,000 | 36,469,951 | 42,510,951 | 6,409,237 | 17,862,812 | 24,372,049 |
| 4 | 391XXX | Office Furniture & Equipment | 2,445,917 | 37,744,561 | 40,190,478 | 2,428,046 | 25,288,856 | 27,716,902 | 17,871 | 12,455,705 | 12,473,576 |
| 4 | 392XXX | Transportation Equipment | 13,376,922 | 8,568,703 | 21,945,625 | 9,567,408 | 5,741,031 | 15,308,439 | 3,809,514 | 594,366 | 6,637,186 |
| 4 | 393000 | Stores Equipment | 281,573 | 1,801,109 | 2,082,682 | 122,410 | 1,206,743 | 1,329,162 | 159,154 | 379,056 | 753,520 |
| 4 | 394000 | Tools, Shop, & Garage Equipment | 1,545,206 | 7,723,122 | 9,268,328 | 1,166,150 | 5,174,492 | 6,340,642 | 379,056 | 2,548,630 | 2,927,686 |
| 4 | 395000 | Laboratory Equipment | 267,130 | 1,097,680 | 1,364,810 | 177,593 | 735,446 | 913,039 | 89,537 | 362,234 | 451,771 |
| 4 | 396XXX | Power Operated Equipment | 28,483,247 | 10,703,063 | 39,186,310 | 17,560,509 | 7,171,052 | 24,731,561 | 10,922,738 | 3,532,011 | 14,454,749 |
| 4 | 397XXX | Communications Equipment | 15,625,006 | 53,966,887 | 69,591,893 | 9,581,160 | 36,157,814 | 45,738,974 | 6,043,846 | 17,809,073 | 23,852,919 |
| 4 | 398000 | Miscellaneous Equipment | 2,371 | 331,872 | 334,243 | 31 | 222,354 | 222,385 | 2,340 | 109,518 | 111,858 |
| TOTAL GENERAL PLANT | | | 75,563,154 | 179,478,412 | 255,041,566 | 47,021,208 | 120,250,536 | 167,271,744 | 28,541,946 | 59,227,876 | 87,769,822 |
| TOTAL PLANT IN SERVICE | | | 1,294,049,393 | 1,969,345,269 | 3,263,394,662 | 823,377,440 | 1,284,526,470 | 2,107,903,910 | 470,671,933 | 684,818,799 | 1,155,490,752 |

AVISTA UTILITIES

| | | *****SYSTEM***** | | *****WASHINGTON***** | | *****IDAHO***** | | | | | |
|--|---|------------------|---------------|----------------------|---------------|-----------------|-----------------|---------------|---------------|---------------|---------------|
| Ref/Basis | Account | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| E-ADBP | | 0 | (279,154,446) | (279,154,446) | 0 | (181,478,305) | (181,478,305) | 0 | (97,676,141) | (97,676,141) | |
| E-ADBP | Steam Production Plant | 0 | (116,347,107) | (116,347,107) | 0 | (75,637,254) | (75,637,254) | 0 | (40,709,853) | (40,709,853) | |
| E-ADBP | Hydro Production Plant | 0 | (78,951,284) | (78,951,284) | 0 | (51,326,230) | (51,326,230) | 0 | (27,625,054) | (27,625,054) | |
| E-ADBP | Other Production Plant | 0 | (184,272,559) | (184,272,559) | 0 | (119,795,591) | (119,795,591) | 0 | (64,476,968) | (64,476,968) | |
| E-ADBP | Transmission Plant | (369,852,176) | 0 | (369,852,176) | (229,800,987) | 0 | (229,800,987) | (140,051,189) | 0 | (140,051,189) | |
| E-ADBP | Distribution Plant | (21,685,141) | (62,863,088) | (84,548,229) | (12,555,254) | (42,118,268) | (54,673,522) | (9,129,887) | (20,744,820) | (29,874,707) | |
| E-ADBP | General Plant | (391,537,317) | (721,588,484) | (1,113,125,801) | (242,356,241) | (470,335,648) | (712,711,889) | (149,181,076) | (251,232,836) | (400,413,912) | |
| TOTAL ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| | | | | (392,263,805) | | (745,455,829) | (1,137,719,634) | | (149,189,181) | (259,252,796) | (408,441,977) |
| ACCUMULATED AMORTIZATION | | | | | | | | | | | |
| E-AAAMT | Production/Transmission-Franchises/Misc Intangibles | 0 | (7,184,182) | (7,184,182) | 0 | (4,670,437) | (4,670,437) | 0 | (2,513,745) | (2,513,745) | |
| E-AAAMT | Distribution-Franchises/Misc Intangibles | (97,369) | 0 | (97,369) | (97,369) | 0 | (97,369) | 0 | 0 | 0 | |
| E-AAAMT | General Plant - 303000 | 0 | (68,278) | (68,278) | 0 | (44,975) | (44,975) | 0 | (23,303) | (23,303) | |
| E-AAAMT | Miscellaneous IT Intangible Plant -3031XX | (508,245) | (16,452,778) | (16,961,023) | (503,735) | (11,023,361) | (11,527,096) | (4,510) | (5,429,417) | (5,433,927) | |
| E-AAAMT | General Plant - 390200, 396200 | (120,874) | (162,107) | (282,981) | (117,279) | (108,612) | (225,891) | (3,595) | (53,495) | (57,090) | |
| E-AAAMT | TOTAL ACCUMULATED AMORTIZATION | (726,488) | (23,867,345) | (24,593,833) | (718,383) | (15,847,385) | (16,565,768) | (8,105) | (8,019,960) | (8,028,065) | |
| TOTAL ACCUMULATED DEPR/AMORT | | | | | | | | | | | |
| | | | | (392,263,805) | | (745,455,829) | (1,137,719,634) | | (149,189,181) | (259,252,796) | (408,441,977) |
| NET ELECTRIC UTILITY PLANT before DFTT | | | | | | | | | | | |
| | | 901,785,588 | 1,223,889,440 | 2,125,675,028 | 580,302,816 | 798,323,437 | 1,378,626,253 | 321,482,772 | 425,566,003 | 747,048,775 | |
| ACCUMULATED DFTT | | | | | | | | | | | |
| 12 | ADFTT - FAS 109 Electric Plant (182310, 283170) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1 | ADFTT - Colstrip PCB (283200) | 0 | (353,981) | (353,981) | 0 | (230,123) | (230,123) | 0 | (123,858) | (123,858) | |
| 12 | ADFTT - Electric Plant In Service (282900) | 0 | (283,760,153) | (283,760,153) | 0 | (184,035,485) | (184,035,485) | 0 | (99,724,668) | (99,724,668) | |
| 4 | ADFTT - Common Plant (282900 from C-DTX) | 0 | (26,807,151) | (26,807,151) | 0 | (17,960,791) | (17,960,791) | 0 | (8,846,360) | (8,846,360) | |
| 4 | ADFTT - Common Plant (283750 from C-DTX) | 0 | (223,567) | (223,567) | 0 | (149,790) | (149,790) | 0 | (73,777) | (73,777) | |
| 1 | ADFTT - Lake CDA CDR Fund - Allocated (283324) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1 | ADFTT - CDA IPA Fund Deposit (283325) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1 | ADFTT - CDA Lake Settlement - Allocated (283382) | 0 | (12,673,659) | (12,673,659) | 0 | (8,239,146) | (8,239,146) | 0 | (4,434,513) | (4,434,513) | |
| 1 | ADFTT - CDA Settlement Costs (283333) | 0 | (137,270) | (137,270) | 0 | (89,239) | (89,239) | 0 | (48,031) | (48,031) | |
| 12 | ADFTT - Electric portion of Bond Redemptions (283850) | 0 | (4,579,461) | (4,579,461) | 0 | (2,970,055) | (2,970,055) | 0 | (1,609,406) | (1,609,406) | |
| TOTAL ACCUMULATED DFTT | | 0 | (328,535,242) | (328,535,242) | 0 | (213,674,629) | (213,674,629) | 0 | (114,860,613) | (114,860,613) | |
| NET ELECTRIC UTILITY PLANT | | | | | | | | | | | |
| | | 901,785,588 | 895,354,198 | 1,797,139,786 | 580,302,816 | 584,648,808 | 1,164,951,624 | 321,482,772 | 310,705,390 | 632,188,162 | |

ALLOCATION RATIOS:

| | | | |
|-------|----|----------------------------------|----------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% |
| E-ALL | 12 | Net Electric Plant (before DFTT) | 100.000% |
| E-ALL | 99 | Not Allocated | 0.000% |

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC ADJUSTMENTS TO NET PLANT

Report ID: E-APL-12A

For Twelve Months Ended July 31, 2013
Average of Monthly Averages Basis

Rpt/Basis Description (Accounts)

| | | SYSTEM ***** | | | WASHINGTON ***** | | | IDAHO ***** | | |
|-------------------------|---|--------------|-------------|---------------|------------------|-------------|---------------|-------------|-------------|-------------|
| | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| E-PLT | NET ELECTRIC PLANT IN SERVICE | 901,785,588 | 895,354,198 | 1,797,139,786 | 580,302,816 | 584,648,808 | 1,164,951,624 | 321,482,772 | 310,705,390 | 632,188,162 |
| OTHER ADJUSTMENTS | | | | | | | | | | |
| 4 | Gain on Sale of General Office Bldg (253850) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | ADFT - Gain on Sale of General Office Bldg (190850) | 0 | 0 | 0 | (1,012,587) | 0 | (1,012,587) | 0 | 0 | 0 |
| 99 | Colstrip 3 AFUDC Reallocation | 0 | 0 | 0 | 1,110,999 | 0 | 1,110,999 | 2,355,642 | 0 | 2,355,642 |
| 99 | Colstrip Common AFUDC (186100) | 3,466,641 | 0 | 3,466,641 | (827,958) | 0 | (827,958) | 1,755,514 | 0 | 1,755,514 |
| 99 | Colstrip Disallowed AFUDC (111100) | (2,583,472) | 0 | (2,583,472) | (5,247,725) | 0 | (5,247,725) | (3,009,445) | 0 | (3,009,445) |
| 99 | Kettle Falls Disallowed Plant (101030) | (8,257,170) | 0 | (8,257,170) | 4,448,591 | 0 | 4,448,591 | 2,483,753 | 0 | 2,483,753 |
| 99 | Kettle Falls Disallowed Accumulated Depr (108030) | 6,932,344 | 0 | 6,932,344 | 326,843 | 0 | 326,843 | 0 | 0 | 0 |
| 99 | ADFT - Kettle Falls Disallowed (190420) | 326,843 | 0 | 326,843 | 0 | 0 | 0 | 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) | 1,123,925 | 0 | 1,123,925 | 0 | 0 | 0 | 1,123,925 | 0 | 1,123,925 |
| 99 | ADFT - Boulder Park Disallowed (190040) | 516,626 | 0 | 516,626 | 0 | 0 | 0 | 516,626 | 0 | 516,626 |
| 99 | Investment in WNP3 Exchange Power (124900, 124930) | 16,128,977 | 0 | 16,128,977 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | ADFT - WNP3 Exchange Power (283120) | (2,898,655) | 0 | (2,898,655) | (2,898,655) | 0 | (2,898,655) | 0 | 0 | 0 |
| 99 | CDLA Lake Settlement - WA (182382) | 1,191,592 | 0 | 1,191,592 | 1,191,592 | 0 | 1,191,592 | 0 | 0 | 0 |
| 99 | CDLA Lake Settlement - ID (186382) | 237,474 | 0 | 237,474 | 0 | 0 | 0 | 237,474 | 0 | 237,474 |
| 99 | ADFT - CDLA Lake Settlement - Direct (283382) | (500,174) | 0 | (500,174) | (417,058) | 0 | (417,058) | (83,116) | 0 | (83,116) |
| 99 | CDLA CDR Fund - Direct (182324) | 86,677 | 0 | 86,677 | 86,677 | 0 | 86,677 | 0 | 0 | 0 |
| 99 | ADFT - CDLA CDR Fund - Direct (283324) | (30,431) | 0 | (30,431) | (30,431) | 0 | (30,431) | 0 | 0 | 0 |
| 99 | Spokane River Relicensing (182322) | 615,800 | 0 | 615,800 | 571,359 | 0 | 571,359 | 44,441 | 0 | 44,441 |
| 99 | ADFT - Spokane River Relicensing (283322) | (215,506) | 0 | (215,506) | (199,957) | 0 | (199,957) | (15,549) | 0 | (15,549) |
| 99 | Spokane River PM&Es (182323) | 569,776 | 0 | 569,776 | 362,808 | 0 | 362,808 | 206,968 | 0 | 206,968 |
| 99 | ADFT - Spokane River PM&Es (283323) | (199,446) | 0 | (199,446) | (127,007) | 0 | (127,007) | (72,439) | 0 | (72,439) |
| 99 | Montana Riverbed Settlement (186360) | 3,972,602 | 0 | 3,972,602 | 2,650,094 | 0 | 2,650,094 | 1,322,508 | 0 | 1,322,508 |
| 99 | ADFT - Montana Riverbed Settlement (283365) | (1,390,411) | 0 | (1,390,411) | (927,534) | 0 | (927,534) | (462,877) | 0 | (462,877) |
| 99 | Lancaster Generation (182312) | 3,853,333 | 0 | 3,853,333 | 3,853,333 | 0 | 3,853,333 | 0 | 0 | 0 |
| 99 | ADFT - Lancaster Generation (283312) | (1,348,667) | 0 | (1,348,667) | (1,348,667) | 0 | (1,348,667) | 0 | 0 | 0 |
| 99 | Weatherization Loans - Sandpoint (124350) | 61,177 | 0 | 61,177 | 0 | 0 | 0 | 61,177 | 0 | 61,177 |
| 4 | Customer Advances (252000) | (972,006) | (3,104) | (975,110) | (257,754) | (2,080) | (259,834) | (714,252) | (1,024) | (715,276) |
| 99 | Customer Deposits (235199) | (1,567,233) | 0 | (1,567,233) | (1,567,233) | 0 | (1,567,233) | 0 | 0 | 0 |
| C-WKC | Working Capital | 18,670,576 | 7,685,457 | 26,356,033 | 18,670,576 | 0 | 18,670,576 | 0 | 7,685,457 | 7,685,457 |
| 99 | DSM Programs (186710) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL OTHER ADJUSTMENTS | | 35,191,192 | 7,682,353 | 42,873,545 | 34,539,283 | (2,080) | 34,537,203 | 651,909 | 7,684,433 | 8,336,342 |
| NET RATE BASE | | 936,976,780 | 903,036,551 | 1,840,013,331 | 614,842,099 | 584,646,728 | 1,199,488,827 | 322,134,681 | 318,389,823 | 640,524,504 |

ALLOCATION RATIOS:

| | | | |
|-------|----|-----------------------------------|-----------|
| E-ALL | 1 | Production/Transmission Ratio | 100.0000% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.0000% |
| E-ALL | 12 | Net Electric Plant (Defcore DFIT) | 100.0000% |
| E-ALL | 13 | Net Electric General Plant | 100.0000% |
| E-ALL | 99 | Not Allocated | 0.0000% |

| Ref/Basis | System | Assigned or Allocated | | | ***** ELECTRIC ***** | ***** WASHINGTON ***** | ***** IDAHO ***** |
|--------------------------------------|---------------|-----------------------|-------------------|--------------|----------------------|------------------------|-------------------|
| | | to Electric | to Gas-North | to Gas-South | | | |
| Total | Total | Total | Total | Total | Total | Total | |
| Electric Production | | | | | | | |
| 1 | Steam (ED-AN) | 8,920,828 | 8,920,828 | | 8,920,828 | 8,920,828 | 8,920,828 |
| 1 | Hydro (ED-AN) | 8,459,810 | 8,459,810 | | 8,459,810 | 8,459,810 | 8,459,810 |
| 1 | Other (ED-AN) | 8,836,740 | 8,836,740 | | 8,836,740 | 8,836,740 | 8,836,740 |
| Total Electric Production | | 26,217,378 | 26,217,378 | | 26,217,378 | 26,217,378 | 26,217,378 |
| Electric Transmission | | | | | | | |
| 1 | ED-AN | 10,312,570 | 10,312,570 | | 10,312,570 | 10,312,570 | 10,312,570 |
| Total Electric Transmission | | 10,312,570 | 10,312,570 | | 10,312,570 | 10,312,570 | 10,312,570 |
| Electric Distribution | | | | | | | |
| | ED-ID | 11,994,699 | 11,994,699 | | 11,994,699 | 11,994,699 | 11,994,699 |
| | ED-WA | 21,673,860 | 21,673,860 | | 21,673,860 | 21,673,860 | 21,673,860 |
| Total Electric Distribution | | 33,668,559 | 33,668,559 | | 33,668,559 | 33,668,559 | 33,668,559 |
| Gas Underground Storage | | | | | | | |
| | GD-AN | 576,141 | 576,141 | | | | |
| | GD-OR | 113,066 | | | | | 113,066 |
| Total Gas Underground Storage | | 689,207 | 576,141 | | | | 113,066 |
| Gas Distribution | | | | | | | |
| | GD-AN | 60,284 | 60,284 | | | | |
| | GD-ID | 3,804,497 | 3,804,497 | | | | |
| | GD-WA | 7,417,984 | 7,417,984 | | | | |
| | GD-OR | 3,874,211 | | | | | 3,874,211 |
| Total Gas Distribution | | 15,156,976 | 11,282,765 | | | | 3,874,211 |
| General Plant | | | | | | | |
| 4 | ED-AN | 2,556,661 | 2,556,661 | | 2,556,661 | 2,556,661 | 2,556,661 |
| | ED-ID | 223,345 | 223,345 | | 223,345 | 223,345 | 223,345 |
| | ED-WA | 981,739 | 981,739 | | 981,739 | 981,739 | 981,739 |
| 7,4 | CD-AA | 12,134,201 | 8,778,609 | | 8,778,609 | 8,778,609 | 8,778,609 |
| 9,4 | CD-AN | 554,459 | 439,248 | | 439,248 | 439,248 | 439,248 |
| 9 | CD-ID | 367,983 | 291,520 | | 291,520 | 291,520 | 291,520 |
| 9 | CD-WA | 157,495 | 124,769 | | 124,769 | 124,769 | 124,769 |
| 8 | GD-AA | 163,972 | 115,305 | | | | 48,667 |
| | GD-AN | 33,676 | 33,676 | | | | |
| | GD-ID | 59,854 | 59,854 | | | | |
| | GD-WA | 224,469 | 224,469 | | | | |
| | GD-OR | 254,839 | | | | | 254,839 |
| Total General Plant | | 17,712,693 | 13,395,891 | | 11,774,518 | 13,395,891 | 1,304,942 |
| Total Depreciation Expense | | 103,757,383 | 83,594,398 | | 35,289,932 | 83,594,398 | 5,292,219 |

Allocation Ratios:

| Service - | Electric | Gas-North | Gas-South |
|-----------|---------------------------|-----------|-----------|
| 7 | 72.346% | 19.401% | 8.253% |
| 8 | Gas North/Oregon 4-Factor | 0.000% | 0.000% |
| 9 | Elec/Gas North 4-Factor | 79.221% | 20.779% |

Jurisdiction -

| Jurisdiction - | Production/Transmission Ratio | Washington | Idaho |
|----------------|-------------------------------|------------|---------|
| 1 | | 65.010% | 34.990% |
| 4 | Jurisdictional 4-Factor Ratio | 67.000% | 33.000% |

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
 For Twelve Months Ended July 31, 2013
 Average of Monthly Averages Basis

Report ID:
E-AMITX-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 ***** | | | |
|---|--------|-----------------------------------|------------------|------------------------------------|--------------|------------------------------------|--------------|----------------------|------------------|------------------------|------------------|-------------------|------------------|------------------|------------------|
| | | Total | to Electric | Total | to Gas-North | Total | to Gas-South | Direct | Allocated | Direct | Allocated | Direct | Allocated | Total | |
| Production/Transmission | | | | | | | | | | | | | | | |
| 1 Franchises (302000) | ED-AN | 918,400 | 918,400 | | | | | 918,400 | 918,400 | 24,153 | 597,052 | 24,153 | 597,052 | 321,348 | 321,348 |
| 1 Misc Intangible Pft (303000) | ED-AN | 94,882 | 94,882 | | | | | 94,882 | 94,882 | 2,844 | 61,683 | 2,844 | 61,683 | 33,199 | 33,199 |
| Total Production/Transmission | | 1,013,282 | 1,013,282 | | | | | 1,013,282 | 1,013,282 | 26,997 | 658,735 | 26,997 | 658,735 | 354,547 | 354,547 |
| Distribution | | | | | | | | | | | | | | | |
| Franchises (302000) | ED-WA | 24,153 | 24,153 | | | | | 24,153 | 24,153 | 24,153 | 24,153 | 24,153 | 24,153 | | |
| Misc Intangible Pft (303000) | ED-WA | 2,844 | 2,844 | | | | | 2,844 | 2,844 | 2,844 | 2,844 | 2,844 | 2,844 | | |
| Total Distribution | | 26,997 | 26,997 | | | | | 26,997 | 26,997 | 26,997 | 26,997 | 26,997 | 26,997 | | |
| General Plant - 303000 | | | | | | | | | | | | | | | |
| 7.4 | CD-AA | 142,081 | 102,790 | 27,565 | | 11,726 | | 102,790 | 102,790 | 68,869 | 68,869 | 33,921 | 33,921 | | |
| 9.1 | CD-AN | 9,729 | 7,708 | 2,021 | | | | 7,708 | 7,708 | 5,011 | 5,011 | 2,697 | 2,697 | | |
| | GD-ID | 4,058 | | 4,058 | | | | | | | | | | | |
| | GD-WA | 23,385 | | 23,385 | | | | | | | | | | | |
| | GD-OR | 7,778 | | | | 7,778 | | | | | | | | | |
| Total General Plant - 303000 | | 187,031 | 110,498 | 57,029 | | 19,504 | | 110,498 | 110,498 | 73,880 | 73,880 | 36,618 | 36,618 | | |
| Miscellaneous IT Intangible Plant - 3031XX | | | | | | | | | | | | | | | |
| 7.4 | CD-AA | 8,373,576 | 6,057,948 | 1,624,557 | | 691,071 | | 6,057,948 | 6,057,948 | 4,058,825 | 4,058,825 | 1,999,123 | 1,999,123 | | |
| 9.4 | CD-AN | 2,097 | 1,661 | 436 | | | | 1,661 | 1,661 | 1,113 | 1,113 | 548 | 548 | | |
| 9.4 | CD-ID | 3,128 | 2,478 | 650 | | | | 2,478 | 2,478 | 128,574 | 128,574 | 63,328 | 63,328 | | |
| 4 | ED-AN | 191,902 | 191,902 | | | | | 191,902 | 191,902 | 4,747 | 4,747 | 4,747 | 4,747 | | |
| | ED-ID | 4,747 | 4,747 | | | | | 4,747 | 4,747 | 406,389 | 406,389 | 406,389 | 406,389 | | |
| 8 | ED-WA | 406,389 | 406,389 | | | 129,691 | | 406,389 | 406,389 | | | | | | |
| | GD-AA | 436,965 | | 307,274 | | | | | | | | | | | |
| | GD-AN | 2,353 | | 2,353 | | 250 | | | | | | | | | |
| | GD-OR | 250 | | | | 250 | | | | | | | | | |
| Total Miscellaneous IT Intangible Pft - 3031XX | | 9,421,407 | 6,665,125 | 1,935,270 | | 821,012 | | 6,251,511 | 6,665,125 | 4,188,512 | 4,594,901 | 2,062,999 | 2,070,224 | | |
| Gas Underground Storage | | | | | | | | | | | | | | | |
| | GD-AN | 227 | | 227 | | | | 227 | 227 | | | | | | |
| Total Gas Underground Storage | | 227 | | 227 | | | | 227 | 227 | | | | | | |
| General Plant - 390200, 396200 | | | | | | | | | | | | | | | |
| 7.4 | CD-AA | 28,865 | 20,883 | 5,600 | | 2,382 | | 20,883 | 20,883 | 13,992 | 13,992 | 6,891 | 6,891 | | |
| 4 | ED-AN | 9,627 | 9,627 | | | 3,699 | | 9,627 | 9,627 | 6,450 | 6,450 | 3,177 | 3,177 | | |
| | GD-OR | 3,699 | | | | 3,699 | | | | | | | | | |
| Total General Plant - 390200, 396200 | | 42,191 | 30,510 | 5,600 | | 6,081 | | 30,510 | 30,510 | 20,442 | 20,442 | 10,068 | 10,068 | | |
| Total Amortization Expense | | 10,691,135 | 7,846,412 | 1,998,126 | | 846,597 | | 440,611 | 7,405,801 | 4,333,386 | 4,941,569 | 5,374,955 | 7,225 | 2,464,232 | 2,471,457 |

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 | 65.010% | 34.990% |
| 8 Gas North/Oregon 4-Factor | 0.000% | 70.320% | 29.680% | 4 | 67.000% | 33.000% |
| 9 Elec/Gas North 4-Factor | 79.221% | 20.779% | 0.000% | | | |

| | |
|---------------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ACCUMULATED DEPRECIATION | E-ADPR-12A |
| For Twelve Months Ended July 31, 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 |
| Electric Production | | | | | | | |
| 1 Steam (ED-AN) | (279,154,446) | (279,154,446) | | | (279,154,446) | (181,478,305) | (181,478,305) |
| 1 Hydro (ED-AN) | (116,347,107) | (116,347,107) | | | (116,347,107) | (75,637,254) | (75,637,254) |
| 1 Other (ED-AN) | (78,951,284) | (78,951,284) | | | (78,951,284) | (51,326,230) | (51,326,230) |
| Total Electric Production | (474,452,837) | (474,452,837) | | | (474,452,837) | (308,441,789) | (308,441,789) |
| Electric Transmission | | | | | | | |
| 1 ED-AN | (184,272,559) | (184,272,559) | | | (184,272,559) | (119,795,591) | (119,795,591) |
| Total Electric Transmission | (184,272,559) | (184,272,559) | | | (184,272,559) | (119,795,591) | (119,795,591) |
| Electric Distribution | | | | | | | |
| ED-ID | (140,051,189) | (140,051,189) | | | (140,051,189) | (229,800,987) | (229,800,987) |
| ED-WA | (229,800,987) | (229,800,987) | | | (229,800,987) | (229,800,987) | (229,800,987) |
| Total Electric Distribution | (369,852,176) | (369,852,176) | | | (369,852,176) | (229,800,987) | (229,800,987) |
| Gas Underground Storage | | | | | | | |
| GD-AN | (12,495,433) | | (12,495,433) | | | | |
| GD-OR | (418,029) | | | (418,029) | | | |
| Total Gas Underground Storage | (12,913,462) | | (12,495,433) | (418,029) | | | |
| Gas Distribution | | | | | | | |
| GD-AN | (1,448,270) | (1,448,270) | | | (1,448,270) | | |
| GD-ID | (52,923,296) | | (52,923,296) | | | | |
| GD-WA | (105,113,265) | | (105,113,265) | | | | |
| GD-OR | (87,717,931) | | | (87,717,931) | | | |
| Total Gas Distribution | (247,202,762) | | (159,484,831) | (87,717,931) | | | |
| General Plant | | | | | | | |
| 4 ED-AN | (33,937,984) | (33,937,984) | | | (33,937,984) | (22,738,449) | (22,738,449) |
| ED-ID | (5,528,637) | | | | (5,528,637) | | |
| ED-WA | (10,849,616) | (10,849,616) | | | (10,849,616) | | |
| 7,4 CD-AA | (28,031,839) | (20,279,914) | (5,438,457) | | (20,279,914) | (13,587,542) | (13,587,542) |
| 9,4 CD-AN | (10,912,751) | (8,645,190) | (2,267,561) | | (8,645,190) | (5,792,277) | (5,792,277) |
| 9 CD-ID | (4,545,828) | (3,601,250) | (944,578) | | (3,601,250) | | |
| 9 CD-WA | (2,153,012) | (1,705,638) | (447,374) | | (1,705,638) | | |
| 8 GD-AA | (1,329,122) | | (934,639) | (394,483) | | | |
| GD-AN | (1,279,562) | | (1,279,562) | | | | |
| GD-ID | (996,625) | | (996,625) | | | | |
| GD-WA | (2,292,519) | | (2,292,519) | | | | |
| GD-OR | (3,567,987) | | | (3,567,987) | | | |
| Total General Plant | (105,425,482) | (84,548,229) | (14,601,315) | (6,275,938) | (21,685,141) | (42,118,268) | (54,673,522) |
| Total Accumulated Depreciation | (1,394,119,278) | (1,113,125,801) | (186,581,579) | (94,411,898) | (391,537,317) | (470,355,648) | (712,711,889) |

| Allocation Ratio: | 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% | | | |

| 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 | Direct | Allocated | Direct | Allocated | Total | | | | | | | | | |
| Production/Transmission | | | | | | | | | | | | | | | | | | | | |
| 1 | Franchises (302000) | ED-AN | (6,544,287) | (6,544,287) | (6,544,287) | (6,544,287) | (6,544,287) | (6,544,287) | (6,544,287) | (6,544,287) | (6,544,287) | (6,544,287) | (6,544,287) | (6,544,287) | (6,544,287) | (6,544,287) | (6,544,287) | (6,544,287) | (6,544,287) | (6,544,287) |
| | Misc Intangible Pt (303000) | ED-AN | (639,895) | (639,895) | (639,895) | (639,895) | (639,895) | (639,895) | (639,895) | (639,895) | (639,895) | (639,895) | (639,895) | (639,895) | (639,895) | (639,895) | (639,895) | (639,895) | (639,895) | (639,895) |
| | Total Production/Transmission | | (7,184,182) | (7,184,182) | (7,184,182) | (7,184,182) | (7,184,182) | (7,184,182) | (7,184,182) | (7,184,182) | (7,184,182) | (7,184,182) | (7,184,182) | (7,184,182) | (7,184,182) | (7,184,182) | (7,184,182) | (7,184,182) | (7,184,182) | (7,184,182) |
| Distribution | | | | | | | | | | | | | | | | | | | | |
| | Franchises (302000) | ED-WA | (74,789) | (74,789) | (74,789) | (74,789) | (74,789) | (74,789) | (74,789) | (74,789) | (74,789) | (74,789) | (74,789) | (74,789) | (74,789) | (74,789) | (74,789) | (74,789) | (74,789) | (74,789) |
| | Misc Intangible Pt (303000) | ED-WA | (22,580) | (22,580) | (22,580) | (22,580) | (22,580) | (22,580) | (22,580) | (22,580) | (22,580) | (22,580) | (22,580) | (22,580) | (22,580) | (22,580) | (22,580) | (22,580) | (22,580) | (22,580) |
| | Total Distribution | | (97,369) | (97,369) | (97,369) | (97,369) | (97,369) | (97,369) | (97,369) | (97,369) | (97,369) | (97,369) | (97,369) | (97,369) | (97,369) | (97,369) | (97,369) | (97,369) | (97,369) | (97,369) |
| General Plant - 303000 | | | | | | | | | | | | | | | | | | | | |
| 7,4 | | CD-AA | (40,794) | (29,512) | (7,915) | (29,512) | (29,512) | (29,512) | (29,512) | (29,512) | (29,512) | (29,512) | (29,512) | (29,512) | (29,512) | (29,512) | (29,512) | (29,512) | (29,512) | (29,512) |
| 9,4 | | CD-AN | (48,934) | (38,766) | (10,168) | (38,766) | (38,766) | (38,766) | (38,766) | (38,766) | (38,766) | (38,766) | (38,766) | (38,766) | (38,766) | (38,766) | (38,766) | (38,766) | (38,766) | (38,766) |
| 9,1 | | GD-ID | (43,308) | (43,308) | (43,308) | (43,308) | (43,308) | (43,308) | (43,308) | (43,308) | (43,308) | (43,308) | (43,308) | (43,308) | (43,308) | (43,308) | (43,308) | (43,308) | (43,308) | (43,308) |
| | | GD-WA | (88,589) | (88,589) | (88,589) | (88,589) | (88,589) | (88,589) | (88,589) | (88,589) | (88,589) | (88,589) | (88,589) | (88,589) | (88,589) | (88,589) | (88,589) | (88,589) | (88,589) | (88,589) |
| | Total General Plant - 303000 | | (270,963) | (68,278) | (149,980) | (68,278) | (68,278) | (68,278) | (68,278) | (68,278) | (68,278) | (68,278) | (68,278) | (68,278) | (68,278) | (68,278) | (68,278) | (68,278) | (68,278) | (68,278) |
| Miscellaneous IT Intangible Plant -3031XX | | | | | | | | | | | | | | | | | | | | |
| 7,4 | | CD-AA | (21,900,001) | (15,843,774) | (4,248,820) | (15,843,774) | (15,843,774) | (15,843,774) | (15,843,774) | (15,843,774) | (15,843,774) | (15,843,774) | (15,843,774) | (15,843,774) | (15,843,774) | (15,843,774) | (15,843,774) | (15,843,774) | (15,843,774) | (15,843,774) |
| 9,4 | | CD-AN | (226) | (179) | (47) | (179) | (179) | (179) | (179) | (179) | (179) | (179) | (179) | (179) | (179) | (179) | (179) | (179) | (179) | (179) |
| 9 | | CD-ID | (466) | (369) | (97) | (369) | (369) | (369) | (369) | (369) | (369) | (369) | (369) | (369) | (369) | (369) | (369) | (369) | (369) | (369) |
| 4 | | ED-AN | (608,825) | (608,825) | (608,825) | (608,825) | (608,825) | (608,825) | (608,825) | (608,825) | (608,825) | (608,825) | (608,825) | (608,825) | (608,825) | (608,825) | (608,825) | (608,825) | (608,825) | (608,825) |
| | | ED-ID | (4,141) | (4,141) | (4,141) | (4,141) | (4,141) | (4,141) | (4,141) | (4,141) | (4,141) | (4,141) | (4,141) | (4,141) | (4,141) | (4,141) | (4,141) | (4,141) | (4,141) | (4,141) |
| | | ED-WA | (503,735) | (503,735) | (503,735) | (503,735) | (503,735) | (503,735) | (503,735) | (503,735) | (503,735) | (503,735) | (503,735) | (503,735) | (503,735) | (503,735) | (503,735) | (503,735) | (503,735) | (503,735) |
| 8 | | GD-AA | (822,311) | (822,311) | (822,311) | (822,311) | (822,311) | (822,311) | (822,311) | (822,311) | (822,311) | (822,311) | (822,311) | (822,311) | (822,311) | (822,311) | (822,311) | (822,311) | (822,311) | (822,311) |
| | | GD-AN | (10,553) | (10,553) | (10,553) | (10,553) | (10,553) | (10,553) | (10,553) | (10,553) | (10,553) | (10,553) | (10,553) | (10,553) | (10,553) | (10,553) | (10,553) | (10,553) | (10,553) | (10,553) |
| | Total Miscellaneous IT Intangible Plant - 3031XX | | (23,868,427) | (16,961,023) | (4,837,766) | (16,452,778) | (16,961,023) | (16,961,023) | (16,961,023) | (16,961,023) | (16,961,023) | (16,961,023) | (16,961,023) | (16,961,023) | (16,961,023) | (16,961,023) | (16,961,023) | (16,961,023) | (16,961,023) | (16,961,023) |
| Gas Underground Storage | | | | | | | | | | | | | | | | | | | | |
| | | GD-AN | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) |
| Total Gas Underground Storage | | | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) | (239,423) |
| General Plant - 390200, 396200 | | | | | | | | | | | | | | | | | | | | |
| 7,4 | | CD-AA | (161,387) | (116,758) | (31,310) | (116,758) | (116,758) | (116,758) | (116,758) | (116,758) | (116,758) | (116,758) | (116,758) | (116,758) | (116,758) | (116,758) | (116,758) | (116,758) | (116,758) | (116,758) |
| 9 | | CD-ID | (4,538) | (3,595) | (943) | (3,595) | (3,595) | (3,595) | (3,595) | (3,595) | (3,595) | (3,595) | (3,595) | (3,595) | (3,595) | (3,595) | (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) | (6,601) | (6,601) | (6,601) | (6,601) | (6,601) | (6,601) | (6,601) | (6,601) | (6,601) | (6,601) | (6,601) |
| 4 | | ED-AN | (45,349) | (45,349) | (45,349) | (45,349) | (45,349) | (45,349) | (45,349) | (45,349) | (45,349) | (45,349) | (45,349) | (45,349) | (45,349) | (45,349) | (45,349) | (45,349) | (45,349) | (45,349) |
| | | ED-WA | (110,678) | (110,678) | (110,678) | (110,678) | (110,678) | (110,678) | (110,678) | (110,678) | (110,678) | (110,678) | (110,678) | (110,678) | (110,678) | (110,678) | (110,678) | (110,678) | (110,678) | (110,678) |
| | | GD-WA | (1,863) | (1,863) | (1,863) | (1,863) | (1,863) | (1,863) | (1,863) | (1,863) | (1,863) | (1,863) | (1,863) | (1,863) | (1,863) | (1,863) | (1,863) | (1,863) | (1,863) | (1,863) |
| | Total General Plant - 390200, 396200 | | (381,539) | (282,981) | (35,847) | (162,107) | (282,981) | (282,981) | (282,981) | (282,981) | (282,981) | (282,981) | (282,981) | (282,981) | (282,981) | (282,981) | (282,981) | (282,981) | (282,981) | (282,981) |
| Total Accumulated Amortization | | | (32,041,903) | (24,593,833) | (5,265,016) | (23,867,345) | (24,593,833) | (24,593,833) | (24,593,833) | (24,593,833) | (24,593,833) | (24,593,833) | (24,593,833) | (24,593,833) | (24,593,833) | (24,593,833) | (24,593,833) | (24,593,833) | (24,593,833) | (24,593,833) |

Allocation Ratios:

| Service - | Elec/Gas North/Oregon 4-Factor | Electric | Gas-North | Gas-South | Jurisdiction - | Production/Transmission Ratio | 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% | | | | |

| 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 | | | | | | |
| 389XXXX | | Land & Land Rights | | | | | | | | | | | | | | | | | |
| 99 | | ED-WA/ID/AN | 389,043 | 3,990 | 362,279 | 22,774 | 389,043 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA/ID/AN | 477,164 | 0 | 0 | 0 | 0 | 477,164 | 0 | 0 | 0 | 0 | 477,164 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR/AS | 481,749 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 481,749 | 0 | 0 | 0 | 0 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 0 | 0 | 764,227 | 764,227 | 0 | 0 | 0 | 0 | 0 | |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 6,493,016 | 376,892 | 708,653 | 3,108,652 | 4,194,197 | 574,973 | 90,851 | 826,151 | 1,491,975 | 481,749 | 325,095 | 0 | 0 | 0 | 0 | 0 | 806,844 |
| 390XXXX | | Structures & Improvements | | | | | | | | | | | | | | | | | |
| 99 | | ED-WA/ID/AN | 6,237,599 | 626,596 | 2,060,485 | 3,550,518 | 6,237,599 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA/ID/AN | 2,022,462 | 0 | 0 | 0 | 0 | 2,022,462 | 0 | 0 | 0 | 0 | 2,022,462 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR/AS | 3,440,696 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,440,696 | 0 | 0 | 0 | 0 | 0 | 3,440,696 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 63,263,321 | 0 | 0 | 45,768,482 | 45,768,482 | 0 | 0 | 0 | 0 | 12,273,717 | 12,273,717 | 0 | 0 | 0 | 0 | 0 | 5,221,122 |
| 9 | | CD-WA/ID/AN | 18,779,011 | 5,414,405 | 4,348,752 | 5,113,763 | 14,876,920 | 1,420,153 | 1,140,641 | 1,341,297 | 3,902,091 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,221,122 |
| | | TOTAL ACCOUNT | 93,743,089 | 6,041,001 | 6,409,237 | 54,432,763 | 66,883,001 | 3,442,615 | 1,140,641 | 13,615,014 | 18,198,270 | 3,440,696 | 5,221,122 | 0 | 0 | 0 | 0 | 0 | 8,661,818 |
| 391XXXX | | Office Furniture & Equipment | | | | | | | | | | | | | | | | | |
| 99 | | ED-WA/ID/AN | 6,834,791 | 2,428,046 | 14,649 | 4,392,096 | 6,834,791 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA/ID/AN | 6,650 | 0 | 0 | 0 | 0 | 6,650 | 0 | 0 | 0 | 0 | 6,650 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR/AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | GD-AA | 466,391 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 327,966 | 327,966 | 0 | 0 | 0 | 0 | 138,425 |
| 7 | | CD-AA | 46,017,307 | 0 | 0 | 33,291,681 | 33,291,681 | 0 | 0 | 0 | 0 | 8,927,818 | 8,927,818 | 0 | 0 | 0 | 0 | 0 | 3,797,808 |
| 9 | | CD-WA/ID/AN | 80,793 | 0 | 3,221 | 60,784 | 64,005 | 0 | 845 | 15,943 | 16,788 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 53,405,932 | 2,428,046 | 17,870 | 37,744,561 | 40,190,477 | 0 | 845 | 9,278,377 | 9,279,222 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,936,233 |
| 392XXXX | | Transportation Equipment | | | | | | | | | | | | | | | | | |
| 99 | | ED-WA/ID/AN | 18,143,322 | 8,200,079 | 3,150,230 | 6,793,013 | 18,143,322 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA/ID/AN | 7,429,435 | 0 | 0 | 0 | 0 | 4,637,833 | 1,628,064 | 1,163,538 | 7,429,435 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR/AS | 2,526,603 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,526,603 | 0 | 0 | 0 | 0 | 0 | 2,526,603 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 529,797 | 0 | 0 | 383,287 | 383,287 | 0 | 0 | 0 | 0 | 102,786 | 102,786 | 0 | 0 | 0 | 0 | 0 | 43,724 |
| 9 | | CD-WA/ID/AN | 4,315,795 | 1,367,329 | 659,284 | 1,392,403 | 3,419,016 | 358,639 | 172,925 | 365,215 | 896,779 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43,724 |
| | | TOTAL ACCOUNT | 32,944,952 | 9,567,408 | 3,809,514 | 8,568,703 | 21,945,625 | 4,996,472 | 1,800,989 | 1,631,539 | 8,429,000 | 2,526,603 | 43,724 | 0 | 0 | 0 | 0 | 0 | 2,570,327 |

| Ref/Basis | Account | Description | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Oregon | Allocated | Total |
|-----------|---------|---------------------------------|------------|-------------|----------------|------------|------------|-------------|----------------|-----------|-----------|-----------------|-----------|-----------|
| 99 | 393000 | Stores Equipment | 395,329 | 10,739 | 14,745 | 369,845 | 395,329 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | ED-WA/ID/AN | 84,271 | 0 | 0 | 0 | 0 | 84,271 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA/ID/AN | 57,227 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR/AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 2,129,930 | 111,680 | 144,409 | 1,431,263 | 1,687,352 | 29,293 | 37,877 | 375,408 | 442,578 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 2,666,757 | 122,419 | 159,154 | 1,801,108 | 2,082,681 | 113,564 | 37,877 | 375,408 | 526,849 | 57,227 | 0 | 57,227 |
| 99 | 394000 | Tools, Shop, & Garage Equipment | 3,242,415 | 1,127,406 | 360,670 | 1,754,339 | 3,242,415 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | ED-WA/ID/AN | 2,436,611 | 0 | 0 | 0 | 0 | 1,573,161 | 441,034 | 422,416 | 2,436,611 | 0 | 0 | 0 |
| 99 | | GD-WA/ID/AN | 913,847 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 913,847 | 0 | 0 |
| 99 | | GD-OR/AS | 1,336,544 | 0 | 0 | 0 | 0 | 0 | 0 | 939,858 | 939,858 | 0 | 0 | 913,847 |
| 8 | | GD-AA | 7,929,034 | 0 | 0 | 5,736,339 | 5,736,339 | 0 | 0 | 1,538,312 | 1,538,312 | 0 | 654,383 | 654,383 |
| 7 | | CD-AA | 365,526 | 38,743 | 18,386 | 232,444 | 289,573 | 10,162 | 4,823 | 60,968 | 75,953 | 0 | 0 | 0 |
| 9 | | CD-WA/ID/AN | 16,223,977 | 1,166,149 | 379,056 | 7,723,122 | 9,268,327 | 1,583,323 | 445,857 | 2,961,554 | 4,990,734 | 913,847 | 1,051,069 | 1,964,916 |
| | | TOTAL ACCOUNT | 16,223,977 | 1,166,149 | 379,056 | 7,723,122 | 9,268,327 | 1,583,323 | 445,857 | 2,961,554 | 4,990,734 | 913,847 | 1,051,069 | 1,964,916 |
| 99 | 395000 | Laboratory Equipment | 968,191 | 169,013 | 86,799 | 712,379 | 968,191 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | ED-WA/ID/AN | 186,061 | 0 | 0 | 0 | 0 | 60,549 | 19,747 | 105,765 | 186,061 | 0 | 0 | 0 |
| 99 | | GD-WA/ID/AN | 165,784 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 165,784 | 0 | 0 |
| 99 | | GD-OR/AS | 82,554 | 0 | 0 | 0 | 0 | 0 | 0 | 58,052 | 58,052 | 0 | 0 | 165,784 |
| 8 | | GD-AA | 355,663 | 0 | 0 | 257,308 | 257,308 | 0 | 0 | 69,002 | 69,002 | 0 | 29,353 | 24,502 |
| 7 | | CD-AA | 175,850 | 0 | 2,739 | 127,922 | 139,211 | 2,250 | 718 | 33,571 | 36,539 | 0 | 0 | 29,353 |
| 9 | | CD-WA/ID/AN | 1,934,103 | 177,593 | 89,538 | 1,097,679 | 1,364,810 | 62,799 | 20,465 | 266,390 | 349,654 | 165,784 | 53,855 | 219,639 |
| | | TOTAL ACCOUNT | 1,934,103 | 177,593 | 89,538 | 1,097,679 | 1,364,810 | 62,799 | 20,465 | 266,390 | 349,654 | 165,784 | 53,855 | 219,639 |
| 99 | 396XXXX | Power Operated Equipment | 37,574,297 | 17,294,996 | 10,512,220 | 9,767,081 | 37,574,297 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | ED-WA/ID/AN | 4,275,377 | 0 | 0 | 0 | 0 | 2,625,801 | 819,082 | 830,494 | 4,275,377 | 0 | 0 | 0 |
| 99 | | GD-WA/ID/AN | 43,834 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43,834 | 0 | 0 |
| 99 | | GD-OR/AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43,834 |
| 8 | | GD-AA | 554,037 | 0 | 0 | 400,823 | 400,823 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 1,528,875 | 0 | 0 | 400,823 | 400,823 | 0 | 0 | 107,489 | 107,489 | 0 | 0 | 0 |
| 9 | | CD-WA/ID/AN | 43,976,420 | 17,560,509 | 10,922,738 | 10,703,063 | 39,186,310 | 69,642 | 107,675 | 140,368 | 317,685 | 43,834 | 45,725 | 45,725 |
| | | TOTAL ACCOUNT | 43,976,420 | 17,560,509 | 10,922,738 | 10,703,063 | 39,186,310 | 2,695,443 | 926,757 | 1,078,351 | 4,700,551 | 43,834 | 45,725 | 89,559 |

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended July 31, 2013
 Average of Monthly Averages Basis

Report ID:
C-GPL-12A

AVISITA UTILITIES
 Electric Copy

| Ref/Basis | Account | Description | ELECTRIC ***** | | | GAS NORTH ***** | | | OREGON GAS ***** | | | | | |
|-----------|---------|-------------------------|----------------|-------------|----------------|-----------------|-------------|----------------|------------------|-----------------|------------|-----------|------------|------------|
| | | | Total | Direct - Wa | Direct - Idaho | Total | Direct - Wa | Direct - Idaho | Total | Direct - Oregon | Total | | | |
| 99 | 397XXXX | Communication Equipment | 48,072,727 | 9,205,725 | 2,832,519 | 36,034,483 | 48,072,727 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | ED-WA / ID / AN | 1,064,942 | 0 | 0 | 0 | 0 | 583,573 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 977,565 | 0 | 0 | 0 | 0 | 454,122 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 992,932 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | GD-AA | 16,134,598 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 12,429,067 | 0 | 0 | 0 | 0 | 98,474 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | | CD-WA / ID / AN | 79,671,831 | 375,436 | 3,211,327 | 6,259,668 | 9,846,431 | 682,047 | 1,296,426 | 5,497,608 | 7,476,081 | 977,565 | 1,626,290 | 2,603,855 |
| | | TOTAL ACCOUNT | | 9,581,161 | 6,043,846 | 53,966,888 | 69,591,895 | | | | | | | |
| | 398000 | Miscellaneous Equipment | 29,770 | 0 | 2,299 | 27,471 | 29,770 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | ED-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 2,367 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | GD-AA | 415,241 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 5,129 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | | CD-WA / ID / AN | 452,507 | 31 | 41 | 3,991 | 4,063 | 8 | 11 | 1,047 | 1,066 | 2,367 | 34,270 | 36,637 |
| | | TOTAL ACCOUNT | | 31 | 2,340 | 331,872 | 334,243 | | | | | | | |
| | | TOTAL GENERAL PLANT | 331,512,584 | 47,021,209 | 28,541,946 | 179,478,411 | 255,041,566 | 14,151,244 | 5,760,719 | 35,612,000 | 55,523,963 | 8,609,672 | 12,337,383 | 20,947,055 |

ALLOCATION RATIOS:

| | | | | |
|-------|----|--------------------------------|-----------|----------|
| E-ALL | 7 | Elec/Gas North/Oregon 4-Factor | 100.0000% | 72.3469% |
| E-ALL | 8 | Gas North/Oregon 4-Factor | 100.0000% | 0.0000% |
| E-ALL | 9 | Elec/Gas North 4-Factor | 100.0000% | 79.2211% |
| E-ALL | 99 | Not Allocated | 0.0000% | 0.0000% |

| | | | | |
|--|--|--|---------|---------|
| | | | 19.401% | 8.253% |
| | | | 70.520% | 29.680% |
| | | | 20.779% | 0.0000% |
| | | | 0.0000% | 0.0000% |

RESULTS OF OPERATIONS
 COMMON INTANGIBLE PLANT
 For Twelve Months Ended July 31, 2013
 Average of Monthly Averages Basis

Report ID:
 C-1PL-12A

AVISTA UTILITIES
 Electric Copy

| Ref/Basis | Account | Description | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct | Allocated | Total |
|-----------|---------|---|------------|-------------|----------------|------------|------------|-------------|----------------|------------|------------|---------|-----------|-----------|
| | 303000 | Intangible Plant | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 2,079,183 | 153,179 | 0 | 1,926,004 | 2,079,183 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 1,146,018 | 0 | 0 | 0 | 0 | 964,981 | 181,037 | 0 | 1,146,018 | 0 | 0 | 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 | 2,131,220 | 0 | 0 | 1,541,852 | 1,541,852 | 0 | 0 | 413,478 | 413,478 | 0 | 175,890 | 175,890 |
| 9 | | CD-WA / ID / AN | 194,058 | 0 | 0 | 153,735 | 153,735 | 0 | 0 | 40,323 | 40,323 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 5,960,605 | 153,179 | 0 | 3,621,591 | 3,774,770 | 964,981 | 181,037 | 453,801 | 1,599,819 | 410,126 | 175,890 | 586,016 |
| | 303100 | Misc Intangible Plant--Mainframe Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 2,930,489 | 2,027,540 | 23,524 | 879,425 | 2,930,489 | 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 | 17,415 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,415 | 0 | 17,415 |
| 8 | | GD-AA | 2,160,532 | 0 | 0 | 0 | 0 | 0 | 0 | 1,519,286 | 1,519,286 | 0 | 641,246 | 641,246 |
| 7 | | CD-AA | 40,984,535 | 0 | 0 | 29,650,889 | 29,650,889 | 0 | 0 | 7,951,468 | 7,951,468 | 0 | 3,382,478 | 3,382,478 |
| 9 | | CD-WA / ID / AN | 26,118 | 0 | 12,390 | 8,301 | 20,691 | 0 | 3,250 | 2,177 | 5,427 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 46,119,389 | 2,027,540 | 35,914 | 30,538,615 | 32,602,069 | 0 | 3,250 | 9,472,931 | 9,476,181 | 17,415 | 4,023,724 | 4,041,139 |
| | 303110 | Misc Intangible Plant--PC Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 132,761 | 0 | 0 | 132,761 | 132,761 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 14,456 | 0 | 0 | 0 | 0 | 0 | 0 | 14,456 | 14,456 | 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 | 2,948,342 | 0 | 0 | 2,133,007 | 2,133,007 | 0 | 0 | 572,008 | 572,008 | 0 | 243,327 | 243,327 |
| 8 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 3,096,790 | 0 | 0 | 2,265,768 | 2,265,768 | 0 | 0 | 586,464 | 586,464 | 1,231 | 243,327 | 244,558 |
| | | TOTAL | 55,176,784 | 2,180,719 | 35,914 | 36,425,974 | 38,642,607 | 964,981 | 184,287 | 10,513,196 | 11,662,464 | 428,772 | 4,442,941 | 4,871,713 |

ALLOCATION RATIOS:
 E-ALL 7 Elec/Gas North/Oregon 4-Fact 100.0000% 72.346% 19.401% 8.253%
 E-ALL 8 Gas North/Oregon 4-Factor 100.0000% 0.000% 70.320% 29.680%
 E-ALL 9 Elec/Gas North 4-Factor 100.0000% 79.221% 20.779% 0.000%
 E-FALL 99 Not Allocated 0.0000% 0.000% 0.000% 0.000%

| | | |
|--|--|------------------|
| RESULTS OF OPERATIONS | | Report ID: |
| COMMON ACCUMULATED DEFERRED FIT | | C-DTX-12A |
| For Twelve Months Ended July 31, 2013 | | |
| Average of Monthly Averages Basis | | |

AVISTA UTILITIES
Electric Copy

| Ref/Basis | Account | Description | Total | Electric | Gas North | Oregon Gas |
|--|---------|-----------------|--------------|--------------|-------------|-------------|
| Deferred FIT - Common Plant (For Report APL) | | | | | | |
| 7 | 282900 | CD-AA | (34,967,842) | (25,297,835) | (6,784,111) | (2,885,896) |
| 8 | 282900 | GD-AA | 0 | 0 | 0 | 0 |
| 9 | 282900 | CD-WA / ID / AN | (1,905,197) | (1,509,316) | (395,881) | 0 |
| 7 | 283750 | CD-AA | (309,026) | (223,568) | (59,954) | (25,504) |
| | | Total | (37,182,065) | (27,030,719) | (7,239,946) | (2,911,400) |

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
COMMON WORKING CAPITAL
 For Twelve Months Ended July 31, 2013
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | ***** ELECTRIC ***** | | ***** GAS NORTH ***** | | | |
|-----------|---------|-------------------------------------|--------------------|------------------|----------------------|------------------|-----------------------|-----------|------------------|------------------|
| | | | Washington | Idaho | Washington | Idaho | Washington | Idaho | | |
| 1 | 151120 | FUEL STOCK COAL-COLSTRIP | | 786,546 | | 786,546 | | 0 | 0 | |
| 1 | 151210 | FUEL STOCK HOG FUEL-KFGS | | 810,068 | | 810,068 | | 0 | 0 | |
| 4 | 154100 | PLANT MATERIALS & OPER SUPPLIES | | 6,540,250 | | 5,279,119 | | 1,261,131 | 1,261,131 | |
| 1 | 154300 | PLANT MATERIALS & OPER SUP-C52 | | 264,550 | | 213,538 | | 51,012 | 51,012 | |
| 1 | 154400 | PLANT MATERIALS & OPER SUP-COLSTRIP | | 726,125 | | 586,109 | | 140,016 | 140,016 | |
| 4 | 154500 | SUPPLY CHAIN RECEIVING INVENTORY | | 4,687 | | 3,783 | | 904 | 904 | |
| 4 | 154550 | SUPPLY CHAIN AVERAGE COST VARIANCE | | 1,003 | | 810 | | 193 | 193 | |
| 4 | 154560 | SUPPLY CHAIN INVOICE PRICE VARIANCE | | 6,794 | | 5,484 | | 1,310 | 1,310 | |
| 99 | 163998 | COMMON WORKING CAPITAL | 0 | | 0 | | 0 | | 0 | |
| 99 | 163999 | INVESTOR-SUPPLIED WORKING CAPITAL | 18,670,576 | | 18,670,576 | | 0 | | 0 | |
| | | TOTAL | 18,670,576 | 9,140,023 | 18,670,576 | 7,685,457 | 26,356,033 | 0 | 1,454,566 | 1,454,566 |

ALLOCATION RATIOS:

| | | Production/Transmission Ratio | |
|-------|----|-------------------------------|---------|
| E-ALL | 1 | 100.0000% | |
| E-ALL | 4 | 100.0000% | |
| E-ALL | 99 | Not Allocated | 0.0000% |