

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12E</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended February 28, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	133,947,028	85,458,876	48,488,152
	Adjustments			
	Adjusted Net Operating Income (Loss)	133,947,028	85,458,876	48,488,152
E-APL	Electric Net Rate Base	1,853,408,746	1,208,685,073	644,723,673
	<b>RATE OF RETURN</b>	<b>7.227%</b>	<b>7.070%</b>	<b>7.521%</b>

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-12E</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended February 28, 2013 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description		System	Washington	Idaho
1	Input	Production/Transmission Ratio	12-31-2012	100.000%	65.010%	34.990%
2	Input	Number of Customers Percent	02-28-2013	363,048 100.000%	238,192 65.609%	124,856 34.391%
3	E-OPS	Direct Distribution Operating Expense Percent		23,378,476 100.000%	15,635,372 66.879%	7,743,104 33.121%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accts 500 - 598		20,221,960	13,135,421	7,086,539
		Direct O & M Accts 901 - 935		27,780,483	19,758,209	8,022,274
		Total		48,002,443	32,893,630	15,108,813
		Percentage		100.000%	68.525%	31.475%
		Direct Labor Accts 500 - 598		13,459,589	8,757,716	4,701,873
		Direct Labor Accts 901 - 935		6,280,527	4,982,574	1,297,953
		Total		19,740,116	13,740,290	5,999,826
		Percentage		100.000%	69.606%	30.394%
		Number of Customers		362,462	237,724	124,738
		Percentage		100.000%	65.586%	34.414%
		Net Direct Plant		865,560,849	556,413,691	309,147,158
		Percentage		100.000%	64.284%	35.716%
4		Total Percentages Percent		400.000% 100.000%	268.000% 67.000%	132.000% 33.000%

RESULTS OF OPERATIONS		Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended February 28, 2013 Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	01-01-2013	Direct O & M Accts 500 - 894	68,965,506	60,243,237	5,651,108	3,071,161
		Direct O & M Accts 901 - 935	41,147,627	29,854,933	8,129,433	3,163,261
		Direct O & M Accts 901 - 905 Utility 9 Only	4,465,312	3,053,607	1,411,705	0
		Adjustments	0	0	0	0
		<b>Total</b>	<b>114,578,445</b>	<b>93,151,777</b>	<b>15,192,246</b>	<b>6,234,422</b>
		Percentage	100.000%	81.300%	13.259%	5.441%
		Direct Labor Accts 500 - 894	65,772,800	51,029,386	10,468,202	4,275,212
		Direct Labor Accts 901 - 935	5,175,642	3,333,358	497,385	1,344,899
		Direct Labor Accts 901 - 905 Utility 9 Only	10,669,036	7,158,435	3,510,601	0
		<b>Total</b>	<b>81,617,478</b>	<b>61,521,179</b>	<b>14,476,188</b>	<b>5,620,111</b>
		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%
		<b>Total Percentages</b>	<b>400.000%</b>	<b>289.385%</b>	<b>77.604%</b>	<b>33.010%</b>
		Average (CD AA)	100.000%	72.346%	19.401%	8.253%

7

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-12E</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended February 28, 2013 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North Oregon Gas
	01-01-2013	Direct O & M Accts 500 - 894	8,210,713	0	5,319,674 2,891,039
		Direct O & M Accts 901 - 935	10,885,298	0	7,836,155 3,049,143
		Direct O & M Accts 901 - 905 Utility 9 Only	1,411,705	0	1,411,705 0
		<b>Total</b>	<b>20,507,716</b>	<b>0</b>	<b>14,567,534 5,940,182</b>
		Percentage	100.000%	0.000%	71.034% 28.966%
		Direct Labor Accts 500 - 894	11,244,329	0	7,983,762 3,260,567
		Direct Labor Accts 901 - 935	1,531,702	0	413,533 1,118,169
		Direct Labor Accts 901 - 905 Utility 9 Only	3,510,601	0	3,510,601 0
		<b>Total</b>	<b>16,286,632</b>	<b>0</b>	<b>11,907,896 4,378,736</b>
		Percentage	100.000%	0.000%	73.115% 26.885%
		Number of Customers at	322,870	0	226,219 96,651
		Percentage	100.000%	0.000%	70.065% 29.935%
		Net Direct Plant	504,945,491	0	338,644,009 166,301,482
		Percentage	100.000%	0.000%	67.065% 32.935%
		<b>Total Percentages</b>	<b>400.000%</b>	<b>0.000%</b>	<b>281.279% 118.721%</b>
		<b>Average (GD AA)</b>	<b>100.000%</b>	<b>0.000%</b>	<b>70.320% 29.680%</b>

8

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-12E</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended February 28, 2013 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
		Input	Total	Electric	Gas North	Oregon Gas
	01-01-2013	Elec/Gas North 4-Factor				
		Direct O & M Accts 500 - 894	65,927,810	60,243,237	5,684,573	0
		Direct O & M Accts 901 - 935	37,981,681	29,854,933	8,126,748	0
		Adjustments	0	0	0	0
		Total	103,909,491	90,098,170	13,811,321	0
		Percentage	100.000%	86.708%	13.292%	0.000%
		Direct Labor Accts 500 - 894	61,509,081	51,029,386	10,479,695	0
		Direct Labor Accts 901 - 935	3,968,432	3,333,358	635,074	0
		Total	65,477,513	54,362,744	11,114,769	0
		Percentage	100.000%	83.025%	16.975%	0.000%
		Number of Customers at	588,681	362,462	226,219	0
		Percentage	100.000%	61.572%	38.428%	0.000%
		Net Direct Plant	2,348,249,795	2,009,605,786	338,644,009	0
		Percentage	100.000%	85.579%	14.421%	0.000%
		Total Percentages	400.000%	316.884%	83.116%	0.000%
9		Average (CD AN/ID/WA)	100.000%	79.221%	20.779%	0.000%
10	E-PLT	Net Electric Distribution Plant	848,278,327	545,672,446	302,605,881	
		Percent	100.000%	64.327%	35.673%	
11		Book Depreciation	83,050,572	54,309,957	28,740,615	
		Percent	100.000%	65.394%	34.606%	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	<b>E-ALL-12E</b>
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,134,446,851 100.000%	1,384,588,026 64.869%	749,858,825 35.131%
13	E-PLT	Net Electric General Plant Percent	173,159,822 100.000%	114,271,873 65.992%	58,887,949 34.008%
14		Net Allocated Schedule M's Percent	-87,633,206 100.000%	-57,187,740 65.258%	-30,445,466 34.742%
99	Input	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUE</b>											
<b>SALES OF ELECTRICITY:</b>											
99	440000	Residential	319,721,905	0	319,721,905	215,973,504	0	215,973,504	103,748,401	0	103,748,401
99	442200	Commercial - Firm & Int.	286,992,584	0	286,992,584	202,440,224	0	202,440,224	84,552,360	0	84,552,360
1	442300	Industrial	119,323,932	0	119,323,932	56,623,846	0	56,623,846	62,700,086	0	62,700,086
99	444000	Public Street & Highway Lighting	7,285,023	0	7,285,023	4,852,426	0	4,852,426	2,432,597	0	2,432,597
99	448000	Interdepartmental Revenue	1,035,312	0	1,035,312	825,054	0	825,054	210,258	0	210,258
99	499XXX	Unbilled Revenue	(5,034,208)	0	(5,034,208)	(3,018,340)	0	(3,018,340)	(2,015,868)	0	(2,015,868)
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>729,324,548</b>	<b>0</b>	<b>729,324,548</b>	<b>477,696,714</b>	<b>0</b>	<b>477,696,714</b>	<b>251,627,834</b>	<b>0</b>	<b>251,627,834</b>
1	447XXX	Sales for Resale	0	150,058,995	150,058,995	0	97,553,353	97,553,353	0	52,505,642	52,505,642
<b>TOTAL SALES OF ELECTRICITY</b>			<b>729,324,548</b>	<b>150,058,995</b>	<b>879,383,543</b>	<b>477,696,714</b>	<b>97,553,353</b>	<b>575,250,067</b>	<b>251,627,834</b>	<b>52,505,642</b>	<b>304,133,476</b>
<b>OTHER OPERATING REVENUE:</b>											
99	451000	Miscellaneous Service Revenue	546,797	0	546,797	347,890	0	347,890	198,907	0	198,907
1	453000	Sales of Water & Water Power	0	473,700	473,700	0	307,952	307,952	0	165,748	165,748
1	454000	Rent from Electric Property	2,930,011	50,597	2,980,608	1,949,482	32,893	1,982,375	980,529	17,704	998,233
1	456XXX	Other Electric Revenues	240,348	149,747,909	149,988,257	181,097	97,351,116	97,532,213	59,251	52,396,793	52,456,044
<b>TOTAL OTHER OPERATING REVENUE</b>			<b>3,717,156</b>	<b>150,272,206</b>	<b>153,989,362</b>	<b>2,478,469</b>	<b>97,691,961</b>	<b>100,170,430</b>	<b>1,238,687</b>	<b>52,580,245</b>	<b>53,818,932</b>
<b>TOTAL ELECTRIC REVENUE</b>			<b>733,041,704</b>	<b>300,331,201</b>	<b>1,033,372,905</b>	<b>480,175,183</b>	<b>195,245,314</b>	<b>675,420,497</b>	<b>252,866,521</b>	<b>105,085,887</b>	<b>357,952,408</b>
<b>EXPENSE</b>											
<b>STEAM POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	500000	Supervision & Engineering	0	383,067	383,067	0	249,032	249,032	0	134,035	134,035
1	501000	Fuel	0	27,378,779	27,378,779	0	17,798,944	17,798,944	0	9,579,835	9,579,835
1	502000	Steam Expense	0	4,203,867	4,203,867	0	2,732,934	2,732,934	0	1,470,933	1,470,933
1	505000	Electric Expense	0	905,414	905,414	0	588,610	588,610	0	316,804	316,804
1	506000	Miscellaneous Steam Power Generation Expense	0	2,366,159	2,366,159	0	1,538,240	1,538,240	0	827,919	827,919
1	507000	Rent	0	28,377	28,377	0	18,448	18,448	0	9,929	9,929
<b>MAINTENANCE</b>											
1	510000	Supervision & Engineering	0	453,075	453,075	0	294,544	294,544	0	158,531	158,531
1	511000	Structures	0	683,669	683,669	0	444,453	444,453	0	239,216	239,216
1	512000	Boiler Plant	0	5,196,687	5,196,687	0	3,378,366	3,378,366	0	1,818,321	1,818,321
1	513000	Electric Plant	0	664,829	664,829	0	432,205	432,205	0	232,624	232,624
1	514000	Miscellaneous Steam Plant	0	587,490	587,490	0	381,927	381,927	0	205,563	205,563
<b>TOTAL STEAM POWER GENERATION EXP</b>			<b>0</b>	<b>42,851,413</b>	<b>42,851,413</b>	<b>0</b>	<b>27,857,703</b>	<b>27,857,703</b>	<b>0</b>	<b>14,993,710</b>	<b>14,993,710</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	E-OPS-12E
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>HYDRAULIC POWER GENERATION EXP:</b>									
		<b>OPERATION</b>									
1	535000	Supervision & Engineering	0	2,307,761	2,307,761	0	1,500,275	1,500,275	0	807,486	807,486
1	536000	Water for Power	0	1,193,638	1,193,638	0	775,984	775,984	0	417,654	417,654
1	537000	Hydraulic Expense	4,333,583	2,908,104	7,241,687	2,649,114	1,890,558	4,539,672	1,684,469	1,017,546	2,702,015
1	538000	Electric Expense	0	6,360,002	6,360,002	0	4,134,637	4,134,637	0	2,225,365	2,225,365
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	592,165	592,165	0	384,966	384,966	0	207,199	207,199
1	540000	Rent	0	1,293,764	1,293,764	0	841,076	841,076	0	452,688	452,688
1	540100	MT Trust Funds Land Settlement Rents	5,535,255	0	5,535,255	3,609,602	0	3,609,602	1,925,653	0	1,925,653
		<b>MAINTENANCE</b>									
1	541000	Supervision & Engineering	0	605,840	605,840	0	393,857	393,857	0	211,983	211,983
1	542000	Structures	0	620,775	620,775	0	403,566	403,566	0	217,209	217,209
1	543000	Reservoirs, Dams, & Waterways	0	1,378,197	1,378,197	0	895,966	895,966	0	482,231	482,231
1	544000	Electric Plant	0	2,795,432	2,795,432	0	1,817,310	1,817,310	0	978,122	978,122
1	545000	Miscellaneous Hydraulic Plant	0	449,159	449,159	0	291,998	291,998	0	157,161	157,161
		<b>TOTAL HYDRO POWER GENERATION EXP</b>	<b>9,868,838</b>	<b>20,504,837</b>	<b>30,373,675</b>	<b>6,258,716</b>	<b>13,330,193</b>	<b>19,588,909</b>	<b>3,610,122</b>	<b>7,174,644</b>	<b>10,784,766</b>
		<b>OTHER POWER GENERATION EXPENSE:</b>									
		<b>OPERATION</b>									
1	546000	Supervision & Engineering	0	940,028	940,028	0	611,112	611,112	0	328,916	328,916
1	547000	Fuel	0	65,489,988	65,489,988	0	42,575,041	42,575,041	0	22,914,947	22,914,947
1	548000	Generation Expense	0	2,192,193	2,192,193	0	1,425,145	1,425,145	0	767,048	767,048
1	549000	Miscellaneous Other Power Generation Expense	0	610,727	610,727	0	397,034	397,034	0	213,693	213,693
1	550000	Rent	0	56,427	56,427	0	36,683	36,683	0	19,744	19,744
		<b>MAINTENANCE</b>									
1	551000	Supervision & Engineering	0	1,761,426	1,761,426	0	1,145,103	1,145,103	0	616,323	616,323
1	552000	Structures	0	23,645	23,645	0	15,372	15,372	0	8,273	8,273
1	553000	Generating & Electric Equipment	0	7,478,293	7,478,293	0	4,861,638	4,861,638	0	2,616,655	2,616,655
1	554000	Miscellaneous Other Power Generation Plant	0	180,813	180,813	0	117,547	117,547	0	63,266	63,266
		<b>TOTAL OTHER POWER GENERATION EXP</b>	<b>0</b>	<b>78,733,540</b>	<b>78,733,540</b>	<b>0</b>	<b>51,184,675</b>	<b>51,184,675</b>	<b>0</b>	<b>27,548,865</b>	<b>27,548,865</b>
		<b>OTHER POWER SUPPLY EXPENSE:</b>									
E-555	555XXX	Purchased Power	17,915,151	221,252,057	239,167,208	0	143,835,962	143,835,962	17,915,151	77,416,095	95,331,246
1	556000	System Control & Load Dispatching	0	865,759	865,759	0	562,830	562,830	0	302,929	302,929
E-557	557XXX	Other Expense	12,596,303	131,185,695	143,781,998	9,076,990	85,283,820	94,360,810	3,519,313	45,901,875	49,421,188
		<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>	<b>30,511,454</b>	<b>353,303,511</b>	<b>383,814,965</b>	<b>9,076,990</b>	<b>229,682,612</b>	<b>238,759,602</b>	<b>21,434,464</b>	<b>123,620,899</b>	<b>145,055,363</b>
		<b>TOTAL PRODUCTION OPERATING EXP</b>	<b>40,380,292</b>	<b>495,393,301</b>	<b>535,773,593</b>	<b>15,335,706</b>	<b>322,055,183</b>	<b>337,390,889</b>	<b>25,044,586</b>	<b>173,338,118</b>	<b>198,382,704</b>



**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Twelve Months Ended February 28, 2013  
Ending Balance Basis

Report ID:  
E-OPS-12E

AVISTA UTILITIES

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

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

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	0	2,247,398	2,247,398	0	1,461,033	1,461,033	0	786,365	786,365
1	561000	Load Dispatching	0	2,126,506	2,126,506	0	1,382,442	1,382,442	0	744,064	744,064
1	562000	Station Expense	0	413,656	413,656	0	268,918	268,918	0	144,738	144,738
1	563000	Overhead Line Expense	0	481,408	481,408	0	312,963	312,963	0	168,445	168,445
1	565000	Transmission of Electricity by Others	0	17,476,632	17,476,632	0	11,361,558	11,361,558	0	6,115,074	6,115,074
1	566000	Miscellaneous Transmission Expense	0	1,920,437	1,920,437	0	1,248,476	1,248,476	0	671,961	671,961
1	567000	Rent	0	113,336	113,336	0	73,680	73,680	0	39,656	39,656
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	0	2,123,139	2,123,139	0	1,380,253	1,380,253	0	742,886	742,886
1	569000	Structures	43,219	410,097	453,316	31,046	266,604	297,650	12,173	143,493	155,666
1	570000	Station Equipment	13,711	1,132,757	1,146,468	13,711	736,405	750,116	0	396,352	396,352
1	571000	Overhead Lines	25,008	1,741,389	1,766,397	3,074	1,132,077	1,135,151	21,934	609,312	631,246
1	572000	Underground Lines	0	6,670	6,670	0	4,336	4,336	0	2,334	2,334
1	573000	Service Miscellaneous	2,328	93,795	96,123	2,328	60,976	63,304	0	32,819	32,819
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>84,266</b>	<b>30,287,220</b>	<b>30,371,486</b>	<b>50,159</b>	<b>19,689,721</b>	<b>19,739,880</b>	<b>34,107</b>	<b>10,597,499</b>	<b>10,631,606</b>
E-DEPX		Depreciation Expense-Production	0	27,494,902	27,494,902	0	17,874,436	17,874,436	0	9,620,466	9,620,466
E-DEPX		Depreciation Expense-Transmission	0	10,608,343	10,608,343	0	6,896,484	6,896,484	0	3,711,859	3,711,859
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,014,171	1,014,171	0	659,312	659,312	0	354,859	354,859
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(183,968)	0	(183,968)	183,968	0	183,968
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	0	31,743	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,020	141,085	0	69,980	69,980
99	407331	Amortization of BPA Parallel Capacity Support	11,877,987	0	11,877,987	7,604,044	0	7,604,044	4,273,943	0	4,273,943
1	407333	Amortization of CDA Settlement Costs	0	44,189	44,189	0	28,727	28,727	0	15,462	15,462
99	407335	Amortization of ID DSIT	(1,982,210)	0	(1,982,210)	0	0	0	(1,982,210)	0	(1,982,210)
99	407350	Amortization of WA Renewable Energy Credits	393,675	0	393,675	393,675	0	393,675	0	0	0
99	407351	Amortization of CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	407360	Amortization of CS2 & COLSTRIP O&M	224,318	0	224,318	54,732	0	54,732	169,586	0	169,586
99	407362	Amortization of LiDAR O&M	654,370	0	654,370	654,370	0	654,370	0	0	0
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	883,630	883,630	0	574,448	574,448	0	309,182	309,182
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	233,323	0	233,323	178,053	0	178,053	55,270	0	55,270
99	407403	Amortization of Disallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	366,450	0	366,450	0	0	0	366,450	0	366,450
99	407450/407499	Amortization of BPA Residential Exchange Credit	(12,445,627)	0	(12,445,627)	(8,582,560)	0	(8,582,560)	(3,863,067)	0	(3,863,067)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(6,236,513)	0	(6,236,513)	(4,080,765)	0	(4,080,765)	(2,155,748)	0	(2,155,748)
99	407462	Amortization of Deferred LiDAR O&M	(882,422)	0	(882,422)	(882,422)	0	(882,422)	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(7,013)	(7,013)	0	(4,559)	(4,559)	0	(2,454)	(2,454)
99	407496	Def Palouse Wind & Thornton Sw St	(91,136)	0	(91,136)	(91,136)	0	(91,136)	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	18,090,628	18,090,628	0	11,760,718	11,760,718	0	6,329,910	6,329,910
<b>TOTAL P/T DEPR/AMRT/NON-FIT TAXES</b>			<b>(3,353,262)</b>	<b>58,328,850</b>	<b>54,975,588</b>	<b>(674,923)</b>	<b>37,919,586</b>	<b>37,244,663</b>	<b>(2,678,339)</b>	<b>20,409,264</b>	<b>17,730,925</b>
<b>TOTAL PRODUCTION &amp; TRANSMISSION EXPEN</b>			<b>37,111,296</b>	<b>584,009,371</b>	<b>621,120,667</b>	<b>14,710,942</b>	<b>379,664,490</b>	<b>394,375,432</b>	<b>22,400,354</b>	<b>204,344,881</b>	<b>226,745,235</b>



			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	529,618	529,618	0	347,477	347,477	0	182,141	182,141
2	902000	Meter Reading Expenses	2,775,225	95,480	2,870,705	2,406,201	62,643	2,468,844	369,024	32,837	401,861
E-903	903XXX	Customer Records & Collection Expenses	1,797,638	6,423,706	8,221,344	1,194,713	4,214,529	5,409,242	602,925	2,209,177	2,812,102
2	904000	Uncollectible Accounts	0	2,046,353	2,046,353	0	1,342,592	1,342,592	0	703,761	703,761
2	905000	Misc Customer Accounts	0	225,505	225,505	0	147,952	147,952	0	77,553	77,553
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>4,572,863</b>	<b>9,320,662</b>	<b>13,893,525</b>	<b>3,600,914</b>	<b>6,115,193</b>	<b>9,716,107</b>	<b>971,949</b>	<b>3,205,469</b>	<b>4,177,418</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	22,087,479	331,982	22,419,461	16,052,210	217,810	16,270,020	6,035,269	114,172	6,149,441
2	909000	Advertising	16,243	1,140,999	1,157,242	2,252	748,598	750,850	13,991	392,401	406,392
2	910000	Misc Customer Service & Info Exp	0	185,036	185,036	0	121,400	121,400	0	63,636	63,636
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>22,103,722</b>	<b>1,658,017</b>	<b>23,761,739</b>	<b>16,054,462</b>	<b>1,087,808</b>	<b>17,142,270</b>	<b>6,049,260</b>	<b>570,209</b>	<b>6,619,469</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	13,154	13,154	0	8,630	8,630	0	4,524	4,524
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>13,154</b>	<b>13,154</b>	<b>0</b>	<b>8,630</b>	<b>8,630</b>	<b>0</b>	<b>4,524</b>	<b>4,524</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	592,559	31,694,649	32,287,208	463,867	21,235,415	21,699,282	128,692	10,459,234	10,587,926
4	921000	Office Supplies & Expenses	75,049	4,036,674	4,111,723	75,020	2,704,572	2,779,592	29	1,332,102	1,332,131
4	922000	Admin Exp Transferred--Credit	0	(73,043)	(73,043)	0	(48,939)	(48,939)	0	(24,104)	(24,104)
4	923000	Outside Services Employed	43,313	11,349,130	11,392,443	43,313	7,603,917	7,647,230	0	3,745,213	3,745,213
4	924000	Property Insurance Premium	0	1,351,601	1,351,601	0	905,573	905,573	0	446,028	446,028
4	925XXX	Injuries and Damages	26,618	2,014,458	2,041,076	23,796	1,349,687	1,373,483	2,822	664,771	667,593
4	926XXX	Employee Pensions and Benefits	282,747	962,854	1,245,601	208,762	645,112	853,874	73,985	317,742	391,727
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	3,118,307	3,561,269	6,679,576	2,159,586	2,315,181	4,474,767	958,721	1,246,088	2,204,809
4	930000	Miscellaneous General Expenses	122,682	3,124,054	3,246,736	82,647	2,093,116	2,175,763	40,035	1,030,938	1,070,973
4	931000	Rents	32,644	956,544	989,188	22,965	640,884	663,849	9,679	315,660	325,339
4	935000	Maintenance of General Plant	818,117	7,050,717	7,868,834	353,403	4,723,980	5,077,383	464,714	2,326,737	2,791,451
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>5,117,783</b>	<b>66,028,907</b>	<b>71,146,690</b>	<b>3,433,359</b>	<b>44,168,498</b>	<b>47,601,857</b>	<b>1,684,424</b>	<b>21,860,409</b>	<b>23,544,833</b>

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,731,799	11,009,175	12,740,974	1,106,887	7,376,147	8,483,034	624,912	3,633,028	4,257,940
E-AMTX		Amortization Expense-General Plant - 303000	0	37,505	37,505	0	24,975	24,975	0	12,530	12,530
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	353,856	6,011,757	6,365,613	349,319	4,027,877	4,377,196	4,537	1,983,880	1,988,417
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	29,490	29,490	0	19,758	19,758	0	9,732	9,732
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,085,655	17,087,927	19,173,582	1,456,206	11,448,757	12,904,963	629,449	5,639,170	6,268,619
		TOTAL ADMIN & GENERAL EXPENSES	7,203,438	83,116,834	90,320,272	4,889,565	55,617,255	60,506,820	2,313,873	27,499,579	29,813,452
		TOTAL EXPENSES BEFORE FIT	172,474,058	686,597,314	859,071,372	115,751,935	448,164,233	563,916,168	56,722,123	238,433,081	295,155,204
		NET OPERATING INCOME (LOSS) BEFORE FIT			174,301,533			111,504,329			62,797,204
E-FIT		FEDERAL INCOME TAX--Normal Accrual			20,126,817			13,559,000			6,567,817
E-FIT		DEFERRED FEDERAL INCOME TAX			20,431,240			12,618,782			7,812,458
E-FIT		AMORTIZED ITC - NOXON			(203,552)			(132,329)			(71,223)
		ELECTRIC NET OPERATING INCOME (LOSS)			133,947,028			85,458,876			48,488,152

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.609%	34.391%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.879%	33.121%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	180,873,647	180,873,647	0	117,585,958	117,585,958	0	63,287,689	63,287,689
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	17,915,151	0	17,915,151	0	0	0	17,915,151	0	17,915,151
1	555550	Non Monetary - Exchange Power	0	5,292	5,292	0	3,440	3,440	0	1,852	1,852
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	39,751,376	39,751,376	0	25,842,370	25,842,370	0	13,909,006	13,909,006
1	555710	Intercompany Purchase	0	621,742	621,742	0	404,194	404,194	0	217,548	217,548
TOTAL ACCOUNT 555			17,915,151	221,252,057	239,167,208	0	143,835,962	143,835,962	17,915,151	77,416,095	95,331,246

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	E-557-12E
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,946,713	5,946,713	0	3,865,958	3,865,958	0	2,080,755	2,080,755
1	557010	Other Power Supply Expense - Financial	0	11,003,025	11,003,025	0	7,153,067	7,153,067	0	3,849,958	3,849,958
1	557150	Fuel - Economic Dispatch	0	70,935,285	70,935,285	0	46,115,029	46,115,029	0	24,820,256	24,820,256
1	557160	Power Supply Expense - Miscellaneous	181,250	686,628	867,878	181,250	446,377	627,627	0	240,251	240,251
99	557161	Unbilled Add-Ons	(519,786)	0	(519,786)	(264,217)	0	(264,217)	(255,569)	0	(255,569)
1	557170	Broker Fees - Power	7,927	925,772	933,699	7,927	601,844	609,771	0	323,928	323,928
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	8,733,955	0	8,733,955	8,733,955	0	8,733,955	0	0	0
99	557270	Other Power Supply Expense - Other Exp	171,910	0	171,910	171,910	0	171,910	0	0	0
99	557290	Washington ERM Amortization	(520,417)	0	(520,417)	(520,417)	0	(520,417)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	269,084	0	269,084	269,084	0	269,084	0	0	0
99	557380	Idaho PCA Deferred	3,208,013	0	3,208,013	0	0	0	3,208,013	0	3,208,013
99	557390	Idaho PCA Amortization	245,665	0	245,665	0	0	0	245,665	0	245,665
1	557395	Optional Renewable Power Expense Offset	0	(138,734)	(138,734)	0	(90,191)	(90,191)	0	(48,543)	(48,543)
1	557610	Other Expenses - Exposure	0	(26,526)	(26,526)	0	(17,245)	(17,245)	0	(9,281)	(9,281)
1	557700	Turbine Gas Bookout Expense	0	1,831,126	1,831,126	0	1,190,415	1,190,415	0	640,711	640,711
1	557711	Turbine Gas Bookout Offset	0	(1,831,126)	(1,831,126)	0	(1,190,415)	(1,190,415)	0	(640,711)	(640,711)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	41,853,532	41,853,532	0	27,208,981	27,208,981	0	14,644,551	14,644,551
<b>TOTAL ACCOUNT 557</b>			<b>12,596,303</b>	<b>131,185,695</b>	<b>143,781,998</b>	<b>9,076,990</b>	<b>85,283,820</b>	<b>94,360,810</b>	<b>3,519,313</b>	<b>45,901,875</b>	<b>49,421,188</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-12E
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,797,638	6,423,706	8,221,344	1,194,713	4,214,529	5,409,242	602,925	2,209,177	2,812,102
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 903	1,797,638	6,423,706	8,221,344	1,194,713	4,214,529	5,409,242	602,925	2,209,177	2,812,102

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.609%	34.391%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.869%	35.131%

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>		E-908-12E
For Twelve Months Ended February 28, 2013		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	375,910	331,982	707,892	307,910	217,810	525,720	68,000	114,172	182,172
99	908600	Public Purpose Tariff Rider Expense Offset	22,333,147	0	22,333,147	16,146,485	0	16,146,485	6,186,662	0	6,186,662
99	908610	Limited Income Tax Refund Program	223,651	0	223,651	223,651	0	223,651	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(845,229)	0	(845,229)	(625,836)	0	(625,836)	(219,393)	0	(219,393)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			22,087,479	331,982	22,419,461	16,052,210	217,810	16,270,020	6,035,269	114,172	6,149,441

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.609%	34.391%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



**RESULTS OF OPERATIONS**  
**ELECTRIC INTEREST DEDUCTION FOR FIT**  
For Twelve Months Ended February 28, 2013  
Ending Balance Basis

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.94%	52.94%
2	Cost of Debt		5.716%	5.813%
	Total Weighted Cost		3.026%	3.077%
E-APL	Net Rate Base	1,853,408,746	1,208,685,073	644,723,673
	Interest Deduction for FIT Calculation	56,412,957	36,574,810	19,838,147
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-FIT-12E</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended February 28, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,033,372,905	675,420,497	357,952,408
E-OPS	Less: Operating & Maintenance Expense	706,817,939	452,905,862	253,912,077
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	88,192,827	59,440,148	28,752,679
E-OTX	Less: Taxes Other than FIT	64,060,606	51,570,158	12,490,448
	Net Operating Income Before FIT	174,301,533	111,504,329	62,797,204
E-INT	Less: Interest Expense	56,412,957	36,574,810	19,838,147
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(183,968)	183,968
E-SCM	Plus: Schedule M Adjustments	(53,238,240)	(31,728,427)	(21,509,813)
	Taxable Net Operating Income	64,650,336	43,385,060	21,265,276
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	22,627,618	15,184,771	7,442,847
1	Production Tax Credit	(188,357)	(122,451)	(65,906)
1	Investment Tax Credit - Noxon *	(2,312,444)	(1,503,320)	(809,124)
	Total Net Federal Income Tax	20,126,817	13,559,000	6,567,817
E-DTE	Deferred FIT	20,431,240	12,618,782	7,812,458
1	411400 Amortized Investment Tax Credit - Noxon	(203,552)	(132,329)	(71,223)
	Total Net FIT/Deferred FIT	40,354,505	26,045,453	14,309,052

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX/AMTX	Book Depreciation & Amortization		34,219,940	56,205,343	90,425,283	22,507,446	36,878,989	59,386,435	11,712,494	19,326,354	31,038,848
12	997001 Contributions In Aid of Construction		0	3,378,812	3,378,812	0	2,191,802	2,191,802	0	1,187,010	1,187,010
2	997002 Injuries and Damages		0	(1,299,950)	(1,299,950)	0	(852,884)	(852,884)	0	(447,066)	(447,066)
12	997003 Salvage		0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off		(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual		0	4,384,674	4,384,674	0	2,937,732	2,937,732	0	1,446,942	1,446,942
99	997007 Idaho PCA		3,938,341	0	3,938,341	0	0	0	3,938,341	0	3,938,341
99	997008 Idaho DSM Book Amortization		0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease		0	(33,828)	(33,828)	0	(21,992)	(21,992)	0	(11,836)	(11,836)
4	997015 Airplane Lease Payments		0	384,529	384,529	0	257,634	257,634	0	126,895	126,895
12	997016 Redemption Expense Amortization		0	968,267	968,267	0	628,105	628,105	0	340,162	340,162
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)		2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018 DSM Tariff Rider		(9,162,024)	0	(9,162,024)	(6,081,645)	0	(6,081,645)	(3,080,379)	0	(3,080,379)
1	997019 CSS Temporary Service Fees		34,852	0	34,852	3,510	0	3,510	31,342	0	31,342
4	997020 FAS87 Current Pension Accrual		0	(9,082,144)	(9,082,144)	0	(6,085,036)	(6,085,036)	0	(2,997,108)	(2,997,108)
99	997021 Wartsilla Generators Amortization		337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	997024 Kettle Falls Disallowance		(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles		0	(26,526)	(26,526)	0	(17,403)	(17,403)	0	(9,123)	(9,123)
99	997028 RTO Funding Amortization		0	0	0	0	0	0	0	0	0
99	997029 FAS106 Post Retirement Benefits		282,797	0	282,797	208,812	0	208,812	73,985	0	73,985
12	997032 Interest Rate Swaps		0	(12,378,377)	(12,378,377)	0	(8,029,729)	(8,029,729)	0	(4,348,648)	(4,348,648)
99	997033 BPA Residential Exchange		(748,061)	0	(748,061)	(661,052)	0	(661,052)	(87,009)	0	(87,009)
99	997034 Montana Hydro Settlement		1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax		0	(376,718)	(376,718)	0	(244,904)	(244,904)	0	(131,814)	(131,814)
99	997043 Washington Deferred Power Costs		8,213,538	0	8,213,538	8,213,538	0	8,213,538	0	0	0
1	997044 Non-Monetary Power Costs		0	5,292	5,292	0	3,440	3,440	0	1,852	1,852
1	997045 Section 199 Manufacturing Deduction		0	(2,464,720)	(2,464,720)	0	(1,602,314)	(1,602,314)	0	(862,406)	(862,406)
4	997046 Nez Perce Settlement		(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)		266,339	0	266,339	0	0	0	266,339	0	266,339
12	997048 AFUDC		0	(2,061,054)	(2,061,054)	0	(1,336,985)	(1,336,985)	0	(724,069)	(724,069)
11	997049 Tax Depreciation		0	(131,909,895)	(131,909,895)	0	(86,261,157)	(86,261,157)	0	(45,648,738)	(45,648,738)
99	997050 CS2 Levelized Return		366,450	0	366,450	0	0	0	366,450	0	366,450
99	997051 Wind Generation AFUDC - ID		0	0	0	0	0	0	0	0	0
4	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997053 Renewable Energy Cert Fees		0	19,115	19,115	0	12,807	12,807	0	6,308	6,308
99	997054 Spokane River Relicensing		78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement		0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	11,065	200,000	211,065	11,065	130,020	141,085	0	69,980	69,980
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	1,551,294	1,734,387	152,118	1,008,496	1,160,614	30,975	542,798	573,773
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(1,031,556)	0	(1,031,556)	(817,699)	0	(817,699)	(213,857)	0	(213,857)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
1	997073	DSIT Amortization - ID	(2,684,947)	0	(2,684,947)	0	0	0	(2,684,947)	0	(2,684,947)
11	997080	Book Transportation Depreciation	0	4,310,267	4,310,267	0	2,818,656	2,818,656	0	1,491,611	1,491,611
1	997081	Deferred Compensation	0	290,158	290,158	0	194,406	194,406	0	95,752	95,752
1	997082	Meal Disallowances	0	342,258	342,258	0	229,313	229,313	0	112,945	112,945
1	997083	Paid Time Off	0	(31,376)	(31,376)	0	(21,022)	(21,022)	0	(10,354)	(10,354)
2	997084	Customer Uncollectibles	0	(17,557)	(17,557)	0	(11,519)	(11,519)	0	(6,038)	(6,038)
99	997088	Deferred O&M Colstrip & CS2	(6,012,195)	0	(6,012,195)	(4,026,033)	0	(4,026,033)	(1,986,162)	0	(1,986,162)
99	997089	CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	997091	LIDAR O&M Reg Def DFIT	(228,052)	0	(228,052)	(228,052)	0	(228,052)	0	0	0
99	997092	Smart Grid	1,044,031	0	1,044,031	1,044,031	0	1,044,031	0	0	0
99	997093	EWEB Renewable Energy Credits	(79,096)	0	(79,096)	(79,096)	0	(79,096)	0	0	0
99	997094	Palouse Wind & Thornton	80,774	0	80,774	80,774	0	80,774	0	0	0
99	997095	WA REC Deferral	364,528	0	364,528	364,528	0	364,528	0	0	0
99	997096	CDA Settlement Costs	0	8,929	8,929	0	5,805	5,805	0	3,124	3,124
TOTAL SCHEDULE M ADJUSTMENTS			34,394,967	(87,633,207)	(53,238,240)	25,459,313	(57,187,740)	(31,728,427)	8,935,654	(30,445,467)	(21,509,813)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.609%	34.391%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.879%	33.121%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	10	Net Electric Distribution Plant	100.000%	64.327%	35.673%
E-ALL	11	Book Depreciation	100.000%	65.394%	34.606%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.869%	35.131%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12E</b>
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*: \*\*\*\*\* WASHINGTON \*\*\*\*\* \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	19,350,693	19,350,693	0	12,627,875	12,627,875	0	6,722,818	6,722,818
99	410100	Deferred Federal Income Tax Expense - Washington	2,789,246	0	2,789,246	2,789,246	0	2,789,246	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,309,326	0	2,309,326	0	0	0	2,309,326	0	2,309,326
	410100	Total	5,098,572	19,350,693	24,449,265	2,789,246	12,627,875	15,417,121	2,309,326	6,722,818	9,032,144
14	411100	Deferred Federal Income Tax Expense - Allocated	0	308,104	308,104	0	201,063	201,063	0	107,041	107,041
99	411100	Deferred Federal Income Tax Expense - Washington	(2,999,402)	0	(2,999,402)	(2,999,402)	0	(2,999,402)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,326,727)	0	(1,326,727)	0	0	0	(1,326,727)	0	(1,326,727)
	411100	Total	(4,326,129)	308,104	(4,018,025)	(2,999,402)	201,063	(2,798,339)	(1,326,727)	107,041	(1,219,686)
Total Deferred Federal Income Tax Expense			772,443	19,658,797	20,431,240	(210,156)	12,828,938	12,618,782	982,599	6,829,859	7,812,458

E-ALL	14	Net Allocated Schedule M's	100.000%	65.258%	34.742%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	31,284	31,284	0	20,338	20,338	0	10,946	10,946
1	408140	State Kwh Generation Tax	0	1,552,942	1,552,942	0	1,009,568	1,009,568	0	543,374	543,374
1	408150	R&P Property Tax--Production	0	11,825,373	11,825,373	0	7,687,675	7,687,675	0	4,137,698	4,137,698
1	408180	R&P Property Tax--Transmission	0	4,235,670	4,235,670	0	2,753,609	2,753,609	0	1,482,061	1,482,061
1	409100	State Income Tax--Montana & Oregon	0	445,359	445,359	0	289,528	289,528	0	155,831	155,831
TOTAL PRODUCTION & TRANSMISSION			0	18,090,628	18,090,628	0	11,760,718	11,760,718	0	6,329,910	6,329,910
DISTRIBUTION											
99	408110	State Excise Tax	18,550,798	0	18,550,798	18,550,798	0	18,550,798	0	0	0
99	408120	Municipal Occupation & License Tax	20,024,545	0	20,024,545	16,874,674	0	16,874,674	3,149,871	0	3,149,871
99	408160	Miscellaneous State or Local Tax--WA & ID	55	0	55	0	0	0	55	0	55
99	408170	R&P Property Tax--Distribution	6,938,110	0	6,938,110	4,383,968	0	4,383,968	2,554,142	0	2,554,142
99	409100	State Income Tax--Idaho	456,470	0	456,470	0	0	0	456,470	0	456,470
TOTAL DISTRIBUTION			45,969,978	0	45,969,978	39,809,440	0	39,809,440	6,160,538	0	6,160,538
TOTAL TAXES OTHER THAN FIT			45,969,978	18,090,628	64,060,606	39,809,440	11,760,718	51,570,158	6,160,538	6,329,910	12,490,448

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12E</b>
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
1	182324	CDA Lake CDR Fund - Allocated	0	9,316,667	9,316,667	0	6,056,765	6,056,765	0	3,259,902	3,259,902
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,300,200	1,300,200	0	699,800	699,800
1	182333	CDA Settlement Costs	0	1,337,407	1,337,407	0	869,448	869,448	0	467,959	467,959
1	182381	CDA Settlement Past Storage	0	36,137,000	36,137,000	0	23,492,664	23,492,664	0	12,644,336	12,644,336
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,636,397	29,239,101	0	15,412,821	15,412,821
1	303000	Misc Intangible Plant- (C-IPL)	153,179	4,246,823	4,400,002	153,179	2,803,537	2,956,716	0	1,443,286	1,443,286
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,100,813	29,592,493	31,693,306	2,077,289	19,826,970	21,904,259	23,524	9,765,523	9,789,047
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,107,048	2,107,048	0	1,411,722	1,411,722	0	695,326	695,326
<b>TOTAL INTANGIBLE PLANT</b>			<b>2,856,696</b>	<b>128,786,656</b>	<b>131,643,352</b>	<b>2,833,172</b>	<b>84,397,703</b>	<b>87,230,875</b>	<b>23,524</b>	<b>44,388,953</b>	<b>44,412,477</b>
<b>STEAM PRODUCTION PLANT:</b>											
1	310XXX	Land & Land Rights	0	3,489,128	3,489,128	0	2,268,282	2,268,282	0	1,220,846	1,220,846
1	311XXX	Structures & Improvements	0	126,422,806	126,422,806	0	82,187,466	82,187,466	0	44,235,340	44,235,340
1	312000	Boiler Plant	0	171,786,358	171,786,358	0	111,678,311	111,678,311	0	60,108,047	60,108,047
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	52,565,421	52,565,421	0	34,172,780	34,172,780	0	18,392,641	18,392,641
1	315000	Accessory Electric Equipment	0	26,162,351	26,162,351	0	17,008,144	17,008,144	0	9,154,207	9,154,207
1	316000	Miscellaneous Power Plant Equipment	0	16,014,255	16,014,255	0	10,410,867	10,410,867	0	5,603,388	5,603,388
<b>TOTAL STEAM PRODUCTION PLANT</b>			<b>0</b>	<b>396,447,089</b>	<b>396,447,089</b>	<b>0</b>	<b>257,730,251</b>	<b>257,730,251</b>	<b>0</b>	<b>138,716,838</b>	<b>138,716,838</b>
<b>HYDRAULIC PRODUCTION PLANT:</b>											
1	330XXX	Land & Land Rights	0	57,955,364	57,955,364	0	37,676,782	37,676,782	0	20,278,582	20,278,582
1	331XXX	Structures & Improvements	0	44,355,361	44,355,361	0	28,835,420	28,835,420	0	15,519,941	15,519,941
1	332XXX	Reservoirs, Dams, & Waterways	0	129,881,209	129,881,209	0	84,435,774	84,435,774	0	45,445,435	45,445,435
1	333000	Waterwheels, Turbines, & Generators	0	163,044,572	163,044,572	0	105,995,276	105,995,276	0	57,049,296	57,049,296
1	334000	Accessory Electric Equipment	0	34,012,512	34,012,512	0	22,111,534	22,111,534	0	11,900,978	11,900,978
1	335XXX	Miscellaneous Power Plant Equipment	0	8,139,622	8,139,622	0	5,291,568	5,291,568	0	2,848,054	2,848,054
1	336000	Roads, Railroads, & Bridges	0	2,020,755	2,020,755	0	1,313,693	1,313,693	0	707,062	707,062
<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>			<b>0</b>	<b>439,409,395</b>	<b>439,409,395</b>	<b>0</b>	<b>285,660,047</b>	<b>285,660,047</b>	<b>0</b>	<b>153,749,348</b>	<b>153,749,348</b>
<b>OTHER PRODUCTION PLANT:</b>											
1	340200	Land & Land Rights	0	905,168	905,168	0	588,450	588,450	0	316,718	316,718
1	341000	Structures & Improvements	0	16,581,718	16,581,718	0	10,779,775	10,779,775	0	5,801,943	5,801,943
1	342000	Fuel Holders, Producers, & Accessories	0	21,169,363	21,169,363	0	13,762,203	13,762,203	0	7,407,160	7,407,160
1	343000	Prime Movers	0	23,839,168	23,839,168	0	15,497,843	15,497,843	0	8,341,325	8,341,325
1	344000	Generators	0	201,359,154	201,359,154	0	130,903,586	130,903,586	0	70,455,568	70,455,568
1	344010	Generators - Solar	0	149,669	149,669	0	97,300	97,300	0	52,369	52,369
1	345000	Accessory Electric Equipment	0	17,078,829	17,078,829	0	11,102,947	11,102,947	0	5,975,882	5,975,882
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,589	21,589	0	11,620	11,620
1	346000	Miscellaneous Power Plant Equipment	0	1,720,162	1,720,162	0	1,118,277	1,118,277	0	601,885	601,885
<b>TOTAL OTHER PRODUCTION PLANT</b>			<b>0</b>	<b>282,836,440</b>	<b>282,836,440</b>	<b>0</b>	<b>183,871,970</b>	<b>183,871,970</b>	<b>0</b>	<b>98,964,470</b>	<b>98,964,470</b>
<b>TOTAL PRODUCTION PLANT</b>			<b>0</b>	<b>1,118,692,924</b>	<b>1,118,692,924</b>	<b>0</b>	<b>727,262,268</b>	<b>727,262,268</b>	<b>0</b>	<b>391,430,656</b>	<b>391,430,656</b>

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
For Twelve Months Ended February 28, 2013  
Ending Balance Basis

Report ID:  
E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	19,396,764	19,396,764	0	12,609,836	12,609,836	0	6,786,928	6,786,928
1	352XXX	Structures & Improvements	0	17,107,656	17,107,656	0	11,121,687	11,121,687	0	5,985,969	5,985,969
1	353000	Station Equipment	0	214,095,387	214,095,387	0	139,183,411	139,183,411	0	74,911,976	74,911,976
1	354000	Towers & Fixtures	0	17,123,273	17,123,273	0	11,131,840	11,131,840	0	5,991,433	5,991,433
1	355000	Poles & Fixtures	0	155,415,979	155,415,979	0	101,035,928	101,035,928	0	54,380,051	54,380,051
1	356000	Overhead Conductors & Devices	0	117,293,937	117,293,937	0	76,252,788	76,252,788	0	41,041,149	41,041,149
1	357000	Underground Conduit	0	2,605,487	2,605,487	0	1,693,827	1,693,827	0	911,660	911,660
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,514,780	1,514,780	0	815,292	815,292
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,217,147	1,217,147	0	655,099	655,099
<b>TOTAL TRANSMISSION PLANT</b>			<b>0</b>	<b>547,240,801</b>	<b>547,240,801</b>	<b>0</b>	<b>355,761,244</b>	<b>355,761,244</b>	<b>0</b>	<b>191,479,557</b>	<b>191,479,557</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	2,126,027	0	2,126,027	424,216	0	424,216	1,701,811	0	1,701,811
99	361000	Structures & Improvements	17,978,793	0	17,978,793	12,769,158	0	12,769,158	5,209,635	0	5,209,635
99	362000	Station Equipment	111,812,779	0	111,812,779	73,819,542	0	73,819,542	37,993,237	0	37,993,237
99	364000	Poles, Towers, & Fixtures	260,446,775	0	260,446,775	162,891,641	0	162,891,641	97,555,134	0	97,555,134
99	365000	Overhead Conductors & Devices	174,336,712	0	174,336,712	109,143,537	0	109,143,537	65,193,175	0	65,193,175
99	366000	Underground Conduit	82,979,404	0	82,979,404	54,054,549	0	54,054,549	28,924,855	0	28,924,855
99	367000	Underground Conductors & Devices	141,488,227	0	141,488,227	91,208,452	0	91,208,452	50,279,775	0	50,279,775
99	368000	Line Transformers	200,307,345	0	200,307,345	133,719,266	0	133,719,266	66,588,079	0	66,588,079
99	369XXX	Services	130,440,682	0	130,440,682	85,320,935	0	85,320,935	45,119,747	0	45,119,747
99	370000	Meters	47,928,367	0	47,928,367	26,753,649	0	26,753,649	21,174,718	0	21,174,718
99	373XXX	Street Light & Signal Systems	36,822,900	0	36,822,900	22,357,151	0	22,357,151	14,465,749	0	14,465,749
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,211,252,642</b>	<b>0</b>	<b>1,211,252,642</b>	<b>775,803,034</b>	<b>0</b>	<b>775,803,034</b>	<b>435,449,608</b>	<b>0</b>	<b>435,449,608</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,081,555	3,108,652	4,190,207	372,902	2,082,797	2,455,699	708,653	1,025,855	1,734,508
4	390XXX	Structures & Improvements	12,555,731	53,014,991	65,570,722	6,006,745	35,520,044	41,526,789	6,548,986	17,494,947	24,043,933
4	391XXX	Office Furniture & Equipment	2,344,968	37,342,013	39,686,981	2,330,319	25,019,149	27,349,468	14,649	12,322,864	12,337,513
4	392XXX	Transportation Equipment	13,373,244	8,709,758	22,083,002	9,484,128	5,835,538	15,319,666	3,889,116	2,874,220	6,763,336
4	393000	Stores Equipment	277,662	1,839,039	2,116,701	121,377	1,232,156	1,353,533	156,285	606,883	763,168
4	394000	Tools, Shop & Garage Equipment	1,533,912	8,359,713	9,893,625	1,154,217	5,601,008	6,755,225	379,695	2,758,705	3,138,400
4	395000	Laboratory Equipment	257,009	1,049,636	1,306,645	172,845	703,256	876,101	84,164	346,380	430,544
4	396XXX	Power Operated Equipment	29,124,089	11,093,782	40,217,871	18,025,227	7,432,834	25,458,061	11,098,862	3,660,948	14,759,810
4	397XXX	Communications Equipment	16,036,216	55,229,524	71,265,740	9,987,842	37,003,781	46,991,623	6,048,374	18,225,743	24,274,117
4	398000	Miscellaneous Equipment	2,371	353,849	356,220	31	237,079	237,110	2,340	116,770	119,110
<b>TOTAL GENERAL PLANT</b>			<b>76,586,757</b>	<b>180,100,957</b>	<b>256,687,714</b>	<b>47,655,633</b>	<b>120,667,642</b>	<b>168,323,275</b>	<b>28,931,124</b>	<b>59,433,315</b>	<b>88,364,439</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,290,696,095</b>	<b>1,974,821,338</b>	<b>3,265,517,433</b>	<b>826,291,839</b>	<b>1,288,088,857</b>	<b>2,114,380,696</b>	<b>464,404,256</b>	<b>686,732,481</b>	<b>1,151,136,737</b>



Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ACCUMULATED DEPRECIATION</b>											
E-ADEP		Steam Production Plant	0	(279,603,632)	(279,603,632)	0	(181,770,321)	(181,770,321)	0	(97,833,311)	(97,833,311)
E-ADEP		Hydro Production Plant	0	(117,129,123)	(117,129,123)	0	(76,145,643)	(76,145,643)	0	(40,983,480)	(40,983,480)
E-ADEP		Other Production Plant	0	(78,830,431)	(78,830,431)	0	(51,247,663)	(51,247,663)	0	(27,582,768)	(27,582,768)
E-ADEP		Transmission Plant	0	(185,177,391)	(185,177,391)	0	(120,383,822)	(120,383,822)	0	(64,793,569)	(64,793,569)
E-ADEP		Distribution Plant	(362,974,315)	0	(362,974,315)	(230,130,588)	0	(230,130,588)	(132,843,727)	0	(132,843,727)
E-ADEP		General Plant	(21,680,205)	(61,847,687)	(83,527,892)	(12,613,452)	(41,437,950)	(54,051,402)	(9,066,753)	(20,409,737)	(29,476,490)
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(384,654,520)</b>	<b>(722,588,264)</b>	<b>(1,107,242,784)</b>	<b>(242,744,040)</b>	<b>(470,985,399)</b>	<b>(713,729,439)</b>	<b>(141,910,480)</b>	<b>(251,602,865)</b>	<b>(393,513,345)</b>
<b>ACCUMULATED AMORTIZATION</b>											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,240,594)	(7,240,594)	0	(4,707,110)	(4,707,110)	0	(2,533,484)	(2,533,484)
E-AAMT		Distribution-Franchises/Misc Intangibles	(99,619)	0	(99,619)	(99,619)	0	(99,619)	0	0	0
E-AAMT		General Plant - 303000	0	(69,213)	(69,213)	0	(45,588)	(45,588)	0	(23,625)	(23,625)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(541,966)	(15,590,876)	(16,132,842)	(537,429)	(10,445,887)	(10,983,316)	(4,537)	(5,144,989)	(5,149,526)
E-AAMT		General Plant - 390200, 396200	(120,874)	(164,656)	(285,530)	(117,279)	(110,319)	(227,598)	(3,595)	(54,337)	(57,932)
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(762,459)</b>	<b>(23,065,339)</b>	<b>(23,827,798)</b>	<b>(754,327)</b>	<b>(15,308,904)</b>	<b>(16,063,231)</b>	<b>(8,132)</b>	<b>(7,756,435)</b>	<b>(7,764,567)</b>
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(385,416,979)</b>	<b>(745,653,603)</b>	<b>(1,131,070,582)</b>	<b>(243,498,367)</b>	<b>(486,294,303)</b>	<b>(729,792,670)</b>	<b>(141,918,612)</b>	<b>(259,359,300)</b>	<b>(401,277,912)</b>
<b>NET ELECTRIC UTILITY PLANT before DFIT</b>			<b>905,279,116</b>	<b>1,229,167,735</b>	<b>2,134,446,851</b>	<b>582,793,472</b>	<b>801,794,554</b>	<b>1,384,588,026</b>	<b>322,485,644</b>	<b>427,373,181</b>	<b>749,858,825</b>
<b>ACCUMULATED DFIT</b>											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(348,003)	(348,003)	0	(226,237)	(226,237)	0	(121,766)	(121,766)
12		ADFIT - Electric Plant In Service (282900)	0	(284,257,482)	(284,257,482)	0	(184,394,986)	(184,394,986)	0	(99,862,496)	(99,862,496)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(27,314,898)	(27,314,898)	0	(18,300,982)	(18,300,982)	0	(9,013,916)	(9,013,916)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(223,568)	(223,568)	0	(149,791)	(149,791)	0	(73,777)	(73,777)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	11,667	11,667	0	7,585	7,585	0	4,082	4,082
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,647,950)	(12,647,950)	0	(8,222,432)	(8,222,432)	0	(4,425,518)	(4,425,518)
1		ADFIT - CDA Settlement Costs (283333)	0	(133,383)	(133,383)	0	(86,712)	(86,712)	0	(46,671)	(46,671)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,544,354)	(4,544,354)	0	(2,947,877)	(2,947,877)	0	(1,596,477)	(1,596,477)
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(329,457,971)</b>	<b>(329,457,971)</b>	<b>0</b>	<b>(214,321,432)</b>	<b>(214,321,432)</b>	<b>0</b>	<b>(115,136,539)</b>	<b>(115,136,539)</b>
<b>NET ELECTRIC UTILITY PLANT</b>			<b>905,279,116</b>	<b>899,709,764</b>	<b>1,804,988,880</b>	<b>582,793,472</b>	<b>587,473,122</b>	<b>1,170,266,594</b>	<b>322,485,644</b>	<b>312,236,642</b>	<b>634,722,286</b>

**ALLOCATION RATIOS:**

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.869%	35.131%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-12E</b>
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		905,279,116	899,709,764	1,804,988,880	582,793,472	587,473,122	1,170,266,594	322,485,644	312,236,642	634,722,286
	OTHER ADJUSTMENTS										
4	Gain on Sale of General Office Bldg (253850)		0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)		0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation		0	0	0	(996,428)	0	(996,428)	996,428	0	996,428
99	Colstrip Common AFUDC (186100)		3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)		(2,591,726)	0	(2,591,726)	(830,603)	0	(830,603)	(1,761,123)	0	(1,761,123)
99	Kettle Falls Disallowed Plant (101030)		(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)		6,950,764	0	6,950,764	4,459,846	0	4,459,846	2,490,918	0	2,490,918
99	ADFIT - Kettle Falls Disallowed (190420)		322,173	0	322,173	322,173	0	322,173	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)		1,132,532	0	1,132,532	0	0	0	1,132,532	0	1,132,532
99	ADFIT - Boulder Park Disallowed (190040)		513,614	0	513,614	0	0	0	513,614	0	513,614
99	Investment in WNP3 Exchange Power (124900, 124930)		15,924,807	0	15,924,807	15,924,807	0	15,924,807	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(2,861,963)	0	(2,861,963)	(2,861,963)	0	(2,861,963)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,178,916	0	1,178,916	1,178,916	0	1,178,916	0	0	0
99	CDA Lake Settlement - ID (186382)		234,893	0	234,893	0	0	0	234,893	0	234,893
99	ADFIT - CDA Lake Settlement - Direct (283382)		(494,835)	0	(494,835)	(412,622)	0	(412,622)	(82,213)	0	(82,213)
99	CDA CDR Fund - Direct (182324)		85,754	0	85,754	85,754	0	85,754	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(30,014)	0	(30,014)	(30,014)	0	(30,014)	0	0	0
99	Spokane River Relicensing (182322)		609,239	0	609,239	565,281	0	565,281	43,958	0	43,958
99	ADFIT - Spokane River Relicensing (283322)		(213,209)	0	(213,209)	(197,829)	0	(197,829)	(15,380)	0	(15,380)
99	Spokane River PM&Es (182323)		563,668	0	563,668	358,949	0	358,949	204,719	0	204,719
99	ADFIT - Spokane River PM&Es (283323)		(197,308)	0	(197,308)	(125,656)	0	(125,656)	(71,652)	0	(71,652)
99	Montana Riverbed Settlement (186360)		3,886,159	0	3,886,159	2,593,708	0	2,593,708	1,292,451	0	1,292,451
99	ADFIT - Montana Riverbed Settlement (283365)		(1,360,156)	0	(1,360,156)	(907,799)	0	(907,799)	(452,357)	0	(452,357)
99	Lancaster Generation (182312)		3,740,000	0	3,740,000	3,740,000	0	3,740,000	0	0	0
99	ADFIT - Lancaster Generation (283312)		(1,309,000)	0	(1,309,000)	(1,309,000)	0	(1,309,000)	0	0	0
99	Weatherization Loans - Sandpoint (124350)		61,177	0	61,177	0	0	0	61,177	0	61,177
99	Def Palouse Wind & Thornton Sw St (186810)		(80,774)	0	(80,774)	(80,774)	0	(80,774)	0	0	0
99	ADFIT - Palouse Wind & Thornton Sw St (283810)		28,271	0	28,271	28,271	0	28,271	0	0	0
4	Customer Advances (252000)		(972,586)	0	(972,586)	(225,256)	0	(225,256)	(747,330)	0	(747,330)
99	Customer Deposits (235199)		(1,243,340)	0	(1,243,340)	(1,243,340)	0	(1,243,340)	0	0	0
C-WKC	Working Capital		22,518,784	9,414,555	31,933,339	22,518,784	0	22,518,784	0	9,414,555	9,414,555
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		39,005,311	9,414,555	48,419,866	38,418,479	0	38,418,479	586,832	9,414,555	10,001,387
	NET RATE BASE		944,284,427	909,124,319	1,853,408,746	621,211,951	587,473,122	1,208,685,073	323,072,476	321,651,197	644,723,673

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	12	Net Electric Plant (before DFTT)	100.000%	64.869%	35.131%
E-ALL	13	Net Electric General Plant	100.000%	65.992%	34.008%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12E</b>
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

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

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	918,081	918,081		918,081	918,081		596,844	596,844		321,237	321,237	
1	Misc Intangible Plt (303000)	ED-AN	96,090	96,090		96,090	96,090		62,468	62,468		33,622	33,622	
<b>Total Production/Transmission</b>			<b>1,014,171</b>	<b>1,014,171</b>		<b>1,014,171</b>	<b>1,014,171</b>		<b>659,312</b>	<b>659,312</b>		<b>354,859</b>	<b>354,859</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	24,138	24,138		24,138	24,138		24,138	24,138				
	Misc Intangible Plt (303000)	ED-WA	2,843	2,843		2,843	2,843		2,843	2,843				
<b>Total Distribution</b>			<b>26,981</b>	<b>26,981</b>		<b>26,981</b>	<b>26,981</b>		<b>26,981</b>	<b>26,981</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	41,198	29,805	7,993	3,400				19,969	19,969		9,836	
9,1		CD-AN	9,720	7,700	2,020		29,805	29,805		5,006	5,006		2,694	
		GD-ID	3,990		3,990		7,700	7,700						
		GD-WA	23,252		23,252									
		GD-OR	7,774			7,774								
<b>Total General Plant - 303000</b>			<b>85,934</b>	<b>37,505</b>	<b>37,255</b>	<b>11,174</b>	<b>0</b>	<b>37,505</b>	<b>37,505</b>	<b>0</b>	<b>24,975</b>	<b>24,975</b>	<b>0</b>	<b>12,530</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	8,025,493	5,806,123	1,557,026	662,344		5,806,123	5,806,123	3,890,102	3,890,102		1,916,021	
4		ED-AN	205,634	205,634				205,634	205,634	137,775	137,775		67,859	
		ED-ID	4,537	4,537			4,537	4,537				4,537	4,537	
		ED-WA	349,319	349,319			349,319	349,319	349,319	349,319				
8		GD-AA	394,078		277,116	116,962								
		GD-AN	2,337		2,337									
		GD-OR	2,958			2,958								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>8,984,356</b>	<b>6,365,613</b>	<b>1,836,479</b>	<b>782,264</b>	<b>353,856</b>	<b>6,011,757</b>	<b>6,365,613</b>	<b>349,319</b>	<b>4,027,877</b>	<b>4,377,196</b>	<b>4,537</b>	<b>1,983,880</b>
<b>Gas Underground Storage</b>														
		GD-AN	227		227									
<b>Total Gas Underground Storage</b>			<b>227</b>		<b>227</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	27,304	19,754	5,297	2,253		19,754	19,754	13,235	13,235		6,519	
4		ED-AN	9,736	9,736				9,736	9,736	6,523	6,523		3,213	
		GD-OR	4,211			4,211								
<b>Total General Plant - 390200, 396200</b>			<b>41,251</b>	<b>29,490</b>	<b>5,297</b>	<b>6,464</b>		<b>29,490</b>	<b>29,490</b>	<b>19,758</b>	<b>19,758</b>		<b>9,732</b>	
<b>Total Amortization Expense</b>			<b>10,152,920</b>	<b>7,473,760</b>	<b>1,879,258</b>	<b>799,902</b>	<b>380,837</b>	<b>7,092,923</b>	<b>7,473,760</b>	<b>376,300</b>	<b>4,731,922</b>	<b>5,108,222</b>	<b>4,537</b>	<b>2,361,001</b>

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	E-ADEP-12E
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Electric Production</b>															
1 Steam (ED-AN)	(279,603,632)	(279,603,632)				(279,603,632)	(279,603,632)		(181,770,321)	(181,770,321)			(97,833,311)	(97,833,311)	
1 Hydro (ED-AN)	(117,129,123)	(117,129,123)				(117,129,123)	(117,129,123)		(76,145,643)	(76,145,643)			(40,983,480)	(40,983,480)	
1 Other (ED-AN)	(78,830,431)	(78,830,431)				(78,830,431)	(78,830,431)		(51,247,663)	(51,247,663)			(27,582,768)	(27,582,768)	
<b>Total Electric Production</b>	<b>(475,563,186)</b>	<b>(475,563,186)</b>				<b>(475,563,186)</b>	<b>(475,563,186)</b>		<b>(309,163,627)</b>	<b>(309,163,627)</b>			<b>(166,399,559)</b>	<b>(166,399,559)</b>	
<b>Electric Transmission</b>															
1 ED-AN	(185,177,391)	(185,177,391)				(185,177,391)	(185,177,391)		(120,383,822)	(120,383,822)			(64,793,569)	(64,793,569)	
<b>Total Electric Transmission</b>	<b>(185,177,391)</b>	<b>(185,177,391)</b>				<b>(185,177,391)</b>	<b>(185,177,391)</b>		<b>(120,383,822)</b>	<b>(120,383,822)</b>			<b>(64,793,569)</b>	<b>(64,793,569)</b>	
<b>Electric Distribution</b>															
ED-ID	(132,843,727)	(132,843,727)				(132,843,727)	(132,843,727)						(132,843,727)	(132,843,727)	
ED-WA	(230,130,588)	(230,130,588)				(230,130,588)	(230,130,588)	(230,130,588)		(230,130,588)					
<b>Total Electric Distribution</b>	<b>(362,974,315)</b>	<b>(362,974,315)</b>				<b>(362,974,315)</b>	<b>(362,974,315)</b>	<b>(230,130,588)</b>		<b>(230,130,588)</b>			<b>(132,843,727)</b>	<b>(132,843,727)</b>	
<b>Gas Underground Storage</b>															
GD-AN	(12,551,485)		(12,551,485)												
GD-OR	(427,746)			(427,746)											
<b>Total Gas Underground Storage</b>	<b>(12,979,231)</b>		<b>(12,551,485)</b>	<b>(427,746)</b>											
<b>Gas Distribution</b>															
GD-AN	(1,454,010)		(1,454,010)												
GD-ID	(53,069,492)		(53,069,492)												
GD-WA	(105,678,650)		(105,678,650)												
GD-OR	(87,874,427)			(87,874,427)											
<b>Total Gas Distribution</b>	<b>(248,076,579)</b>		<b>(160,202,152)</b>	<b>(87,874,427)</b>											
<b>General Plant</b>															
4 ED-AN	(33,933,018)	(33,933,018)				(33,933,018)	(33,933,018)		(22,735,122)	(22,735,122)			(11,197,896)	(11,197,896)	
ED-ID	(5,530,020)	(5,530,020)			(5,530,020)	(5,530,020)	(5,530,020)				(5,530,020)			(5,530,020)	
ED-WA	(10,905,495)	(10,905,495)			(10,905,495)	(10,905,495)	(10,905,495)	(10,905,495)		(10,905,495)					
7,4 CD-AA	(26,662,529)	(19,289,273)	(5,172,797)	(2,200,459)		(19,289,273)	(19,289,273)		(12,923,813)	(12,923,813)			(6,365,460)	(6,365,460)	
9,4 CD-AN	(10,887,764)	(8,625,396)	(2,262,368)			(8,625,396)	(8,625,396)		(5,779,015)	(5,779,015)			(2,846,381)	(2,846,381)	
9 CD-ID	(4,464,388)	(3,536,733)	(927,655)			(3,536,733)	(3,536,733)				(3,536,733)			(3,536,733)	
9 CD-WA	(2,155,940)	(1,707,957)	(447,983)			(1,707,957)	(1,707,957)	(1,707,957)		(1,707,957)					
8 GD-AA	(1,343,775)		(944,943)	(398,832)											
GD-AN	(1,381,158)		(1,381,158)												
GD-ID	(990,832)		(990,832)												
GD-WA	(2,261,307)		(2,261,307)												
GD-OR	(3,535,604)			(3,535,604)											
<b>Total General Plant</b>	<b>(104,051,830)</b>	<b>(83,527,892)</b>	<b>(14,389,043)</b>	<b>(6,134,895)</b>	<b>(21,680,205)</b>	<b>(61,847,687)</b>	<b>(83,527,892)</b>	<b>(12,613,452)</b>	<b>(41,437,950)</b>	<b>(54,051,402)</b>	<b>(9,066,753)</b>	<b>(20,409,737)</b>	<b>(29,476,490)</b>		
<b>Total Accumulated Depreciation</b>	<b>(1,398,822,532)</b>	<b>(1,107,242,784)</b>	<b>(187,142,680)</b>	<b>(94,437,068)</b>	<b>(384,654,520)</b>	<b>(722,588,264)</b>	<b>(1,107,242,784)</b>	<b>(242,744,040)</b>	<b>(470,985,399)</b>	<b>(713,729,439)</b>	<b>(141,910,480)</b>	<b>(251,602,865)</b>	<b>(393,513,345)</b>		

Allocation Ratios:		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%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	67.000%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			33.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ACCUMULATED AMORTIZATION**  
For Twelve Months Ended February 28, 2013  
Ending Balance Basis

Report ID:  
E-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(6,620,820)	(6,620,820)		(6,620,820)	(6,620,820)		(4,304,195)	(4,304,195)		(2,316,625)	(2,316,625)	
1	Misc Intangible Plt (303000)	ED-AN	(619,774)	(619,774)		(619,774)	(619,774)		(402,915)	(402,915)		(216,859)	(216,859)	
<b>Total Production/Transmission</b>			<b>(7,240,594)</b>	<b>(7,240,594)</b>		<b>(7,240,594)</b>	<b>(7,240,594)</b>		<b>(4,707,110)</b>	<b>(4,707,110)</b>		<b>(2,533,484)</b>	<b>(2,533,484)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(76,802)	(76,802)		(76,802)	(76,802)		(76,802)	(76,802)				
	Misc Intangible Plt (303000)	ED-WA	(22,817)	(22,817)		(22,817)	(22,817)		(22,817)	(22,817)				
<b>Total Distribution</b>			<b>(99,619)</b>	<b>(99,619)</b>		<b>(99,619)</b>	<b>(99,619)</b>		<b>(99,619)</b>	<b>(99,619)</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	(41,198)	(29,805)	(7,993)	(3,400)	(29,805)	(29,805)	(19,969)	(19,969)		(9,836)	(9,836)	
9,1		CD-AN	(49,745)	(39,408)	(10,337)		(39,408)	(39,408)	(25,619)	(25,619)		(13,789)	(13,789)	
		GD-ID	(43,647)		(43,647)									
		GD-WA	(97,974)		(97,974)									
		GD-OR	(49,986)			(49,986)								
<b>Total General Plant - 303000</b>			<b>(282,550)</b>	<b>(69,213)</b>	<b>(159,951)</b>	<b>(53,386)</b>	<b>0</b>	<b>(69,213)</b>	<b>(69,213)</b>	<b>0</b>	<b>(45,588)</b>	<b>(45,588)</b>	<b>0</b>	<b>(23,625)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4		CD-AA	(20,954,685)	(15,159,876)	(4,065,419)	(1,729,390)	(15,159,876)	(15,159,876)	(10,157,117)	(10,157,117)		(5,002,759)	(5,002,759)	
4		ED-AN	(431,000)	(431,000)			(431,000)	(431,000)	(288,770)	(288,770)		(142,230)	(142,230)	
		ED-ID	(4,537)	(4,537)			(4,537)	(4,537)			(4,537)		(4,537)	
		ED-WA	(537,429)	(537,429)			(537,429)	(537,429)	(537,429)	(537,429)				
8		GD-AA	(858,743)		(603,868)	(254,875)								
		GD-AN	(7,820)		(7,820)									
		GD-OR	(775)			(775)								
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>			<b>(22,794,989)</b>	<b>(16,132,842)</b>	<b>(4,677,107)</b>	<b>(1,985,040)</b>	<b>(541,966)</b>	<b>(15,590,876)</b>	<b>(16,132,842)</b>	<b>(537,429)</b>	<b>(10,445,887)</b>	<b>(10,983,316)</b>	<b>(4,537)</b>	<b>(5,144,989)</b>
<b>Gas Underground Storage</b>														
		GD-AN	(239,443)		(239,443)									
<b>Total Gas Underground Storage</b>			<b>(239,443)</b>		<b>(239,443)</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	(163,803)	(118,505)	(31,779)	(13,519)			(79,398)	(79,398)		(39,107)	(39,107)	
9		CD-ID	(4,538)	(3,595)	(943)		(3,595)	(3,595)			(3,595)		(3,595)	
9		CD-WA	(8,332)	(6,601)	(1,731)		(6,601)	(6,601)	(6,601)	(6,601)				
4		ED-AN	(46,151)	(46,151)			(46,151)	(46,151)	(30,921)	(30,921)		(15,230)	(15,230)	
		ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)	(110,678)				
		GD-WA	(1,863)		(1,863)									
		GD-OR	(49,771)			(49,771)								
<b>Total General Plant - 390200, 396200</b>			<b>(385,136)</b>	<b>(285,530)</b>	<b>(36,316)</b>	<b>(63,290)</b>	<b>(120,874)</b>	<b>(164,656)</b>	<b>(285,530)</b>	<b>(117,279)</b>	<b>(110,319)</b>	<b>(227,598)</b>	<b>(3,595)</b>	<b>(54,337)</b>
<b>Total Accumulated Amortization</b>			<b>(31,042,331)</b>	<b>(23,827,798)</b>	<b>(5,112,817)</b>	<b>(2,101,716)</b>	<b>(762,459)</b>	<b>(23,065,339)</b>	<b>(23,827,798)</b>	<b>(754,327)</b>	<b>(15,308,904)</b>	<b>(16,063,231)</b>	<b>(8,132)</b>	<b>(7,756,435)</b>

**Allocation Ratios:**

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****												
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Total
	389XXX	Land & Land Rights										
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	477,164	0	0	0	477,164	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	325,095
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0
		TOTAL ACCOUNT	6,479,352	372,902	708,653	3,108,652	4,190,207	574,973	90,851	826,151	1,491,975	472,075
	390XXX	Structures & Improvements										
99		ED-WA / ID / AN	6,244,279	487,763	2,094,807	3,661,709	6,244,279	0	0	0	0	0
99		GD-WA / ID / AN	2,170,279	0	0	0	2,170,279	2,170,279	0	0	2,170,279	0
99		GD-OR / AS	3,505,629	0	0	0	0	0	0	0	0	3,505,629
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	62,013,762	0	0	44,864,476	44,864,476	0	0	12,031,290	12,031,290	5,117,996
9		CD-WA / ID / AN	18,255,223	5,518,983	4,454,180	4,488,807	14,461,970	1,447,583	1,168,294	1,177,376	3,793,253	0
		TOTAL ACCOUNT	92,189,172	6,006,746	6,548,987	53,014,992	65,570,725	3,617,862	1,168,294	13,208,666	17,994,822	3,505,629
	391XXX	Office Furniture & Equipment										
99		ED-WA / ID / AN	7,795,863	2,330,319	14,649	5,450,895	7,795,863	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	6,650	0	0	6,650	6,650	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,176	0	0	0	470,176	0	0	330,628	330,628	139,548
7		CD-AA	43,986,255	0	0	31,822,296	31,822,296	0	0	8,533,773	8,533,773	3,630,186
9		CD-WA / ID / AN	86,874	0	0	68,822	68,822	0	0	18,052	18,052	0
		TOTAL ACCOUNT	52,345,818	2,330,319	14,649	37,342,013	39,686,981	0	0	8,889,103	8,889,103	3,769,734
	392XXX	Transportation Equipment										
99		ED-WA / ID / AN	18,209,137	8,097,974	3,218,694	6,892,469	18,209,137	0	0	0	0	0
99		GD-WA / ID / AN	7,575,943	0	0	0	7,575,943	4,713,945	1,636,172	1,225,826	7,575,943	0
99		GD-OR / AS	2,582,354	0	0	0	2,582,354	0	0	0	0	2,582,354
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	383,287	383,287	0	0	102,786	102,786	43,724
9		CD-WA / ID / AN	4,406,129	1,386,154	670,422	1,434,003	3,490,579	363,577	175,846	376,127	915,550	0
		TOTAL ACCOUNT	33,303,360	9,484,128	3,889,116	8,709,759	22,083,003	5,077,522	1,812,018	1,704,739	8,594,279	2,582,354

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

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***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,172,874	110,638	141,541	1,469,194	1,721,373	29,019	37,125	385,357	451,501	0	0	0
		TOTAL ACCOUNT	2,709,701	121,377	156,286	1,839,039	2,116,702	113,290	37,125	385,357	535,772	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,206,245	1,109,316	354,603	1,742,326	3,206,245	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,077,218	0	0	0	0	1,226,468	432,674	418,076	2,077,218	0	0	0
99		GD-OR / AS	913,406	0	0	0	0	0	0	0	0	913,406	0	913,406
8		GD-AA	1,330,621	0	0	0	0	0	0	935,693	935,693	0	394,928	394,928
7		CD-AA	8,830,663	0	0	6,388,631	6,388,631	0	0	1,713,237	1,713,237	0	728,795	728,795
9		CD-WA / ID / AN	377,109	44,900	25,093	228,756	298,749	11,777	6,582	60,001	78,360	0	0	0
		TOTAL ACCOUNT	16,735,262	1,154,216	379,696	8,359,713	9,893,625	1,238,245	439,256	3,127,007	4,804,508	913,406	1,123,723	2,037,129
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	920,024	164,888	81,624	673,512	920,024	0	0	0	0	0	0	0
99		GD-WA / ID / AN	171,605	0	0	0	0	55,845	18,213	97,547	171,605	0	0	0
99		GD-OR / AS	152,474	0	0	0	0	0	0	0	0	152,474	0	152,474
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	0	24,502	24,502
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	29,353
9		CD-WA / ID / AN	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	0	0	0
		TOTAL ACCOUNT	1,845,549	172,844	84,164	1,049,636	1,306,644	57,932	18,879	255,765	332,576	152,474	53,855	206,329
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	38,612,447	17,766,303	10,688,344	10,157,800	38,612,447	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,213,134	0	0	0	0	2,599,638	783,002	830,494	4,213,134	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,037	0	0	400,823	400,823	0	0	107,489	107,489	0	45,725	45,725
9		CD-WA / ID / AN	1,520,558	258,924	410,518	535,159	1,204,601	67,914	107,675	140,368	315,957	0	0	0
		TOTAL ACCOUNT	44,944,010	18,025,227	11,098,862	11,093,782	40,217,871	2,667,552	890,677	1,078,351	4,636,580	43,834	45,725	89,559



<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,628,122	9,619,564	2,837,334	36,171,224	48,628,122	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,039,741	0	0	0	0	587,484	452,257	0	1,039,741	0	0	0
99		GD-OR / AS	980,420	0	0	0	0	0	0	0	0	980,420	0	980,420
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	17,404,680	0	0	12,591,590	12,591,590	0	0	3,376,682	3,376,682	0	1,436,408	1,436,408
9		CD-WA / ID / AN	12,681,016	368,278	3,211,040	6,466,710	10,046,028	96,596	842,229	1,696,163	2,634,988	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>81,726,911</b>	<b>9,987,842</b>	<b>6,048,374</b>	<b>55,229,524</b>	<b>71,265,740</b>	<b>684,080</b>	<b>1,294,486</b>	<b>5,771,075</b>	<b>7,749,641</b>	<b>980,420</b>	<b>1,731,110</b>	<b>2,711,530</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	30,511	0	2,299	28,212	30,511	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	444,595	0	0	321,647	321,647	0	0	86,256	86,256	0	36,692	36,692
9		CD-WA / ID / AN	5,129	31	41	3,991	4,063	8	11	1,047	1,066	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>482,602</b>	<b>31</b>	<b>2,340</b>	<b>353,850</b>	<b>356,221</b>	<b>8</b>	<b>11</b>	<b>87,303</b>	<b>87,322</b>	<b>2,367</b>	<b>36,692</b>	<b>39,059</b>
		<b>TOTAL GENERAL PLANT</b>	<b>332,761,737</b>	<b>47,655,632</b>	<b>28,931,127</b>	<b>180,100,960</b>	<b>256,687,719</b>	<b>14,031,464</b>	<b>5,751,597</b>	<b>35,333,517</b>	<b>55,116,578</b>	<b>8,709,786</b>	<b>12,247,654</b>	<b>20,957,440</b>

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%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

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Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,101,673	153,179	0	1,948,494	2,101,673	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	2,964,357	0	0	2,144,594	2,144,594	0	0	575,115	575,115	0	244,648	244,648
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,816,232</b>	<b>153,179</b>	<b>0</b>	<b>4,246,823</b>	<b>4,400,002</b>	<b>964,981</b>	<b>181,037</b>	<b>615,438</b>	<b>1,761,456</b>	<b>410,126</b>	<b>244,648</b>	<b>654,774</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,834,122	2,077,289	23,524	733,309	2,834,122	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	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	0	645,956	645,956
7		CD-AA	39,890,502	0	0	28,859,183	28,859,183	0	0	7,739,156	7,739,156	0	3,292,163	3,292,163
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>44,901,025</b>	<b>2,077,289</b>	<b>23,524</b>	<b>29,592,492</b>	<b>31,693,305</b>	<b>0</b>	<b>0</b>	<b>9,269,601</b>	<b>9,269,601</b>	<b>0</b>	<b>3,938,119</b>	<b>3,938,119</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	63,290	0	0	63,290	63,290	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	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	2,824,977	0	0	2,043,758	2,043,758	0	0	548,074	548,074	0	233,145	233,145
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,901,024</b>	<b>0</b>	<b>0</b>	<b>2,107,048</b>	<b>2,107,048</b>	<b>0</b>	<b>0</b>	<b>559,600</b>	<b>559,600</b>	<b>1,231</b>	<b>233,145</b>	<b>234,376</b>
	<b>TOTAL</b>		<b>54,618,281</b>	<b>2,230,468</b>	<b>23,524</b>	<b>35,946,363</b>	<b>38,200,355</b>	<b>964,981</b>	<b>181,037</b>	<b>10,444,639</b>	<b>11,590,657</b>	<b>411,357</b>	<b>4,415,912</b>	<b>4,827,269</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(35,668,513)	(25,804,743)	(6,920,048)	(2,943,722)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,906,256)	(1,510,155)	(396,101)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	<u>(37,883,795)</u>	<u>(27,538,466)</u>	<u>(7,376,103)</u>	<u>(2,969,226)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended February 28, 2013  
 Ending Balance Basis

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

AVISTA UTILITIES

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Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		714,458	714,458	714,458	714,458		0	0	
1	151210	FUEL STOCK HOG FUEL-KFGS		624,223	624,223	624,223	624,223		0	0	
4	154100	PLANT MATERIALS & OPER SUPPLIES		8,987,616	8,987,616	7,254,569	7,254,569	1,733,047	1,733,047	1,733,047	
1	154300	PLANT MATERIALS & OPER SUP-CS2		268,152	268,152	216,445	216,445	51,707	51,707	51,707	
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		740,429	740,429	597,655	597,655	142,774	142,774	142,774	
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0	0	0	0	0	0	
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		8,624	8,624	6,961	6,961	1,663	1,663	1,663	
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		302	302	244	244	58	58	58	
99	163998	COMMON WORKING CAPITAL	26,547,609		26,547,609	22,518,784	22,518,784	4,028,825		4,028,825	
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	0		0	0	0	0		0	
<b>TOTAL</b>			<b>26,547,609</b>	<b>11,343,804</b>	<b>37,891,413</b>	<b>22,518,784</b>	<b>9,414,555</b>	<b>31,933,339</b>	<b>4,028,825</b>	<b>1,929,249</b>	<b>5,958,074</b>

ALLOCATION RATIOS:

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