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| RESULTS OF OPERATIONS | Report ID: E-ROR-12A |
| ELECTRIC RATE OF RETURN | |
| For Twelve Months Ended September 30, 2012 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account Description | System | Washington | Idaho |
|-----------|--------------------------------------|---------------|---------------|---------------|
| E-OPS | Electric Net Operating Income (Loss) | 125,383,556 | 76,851,267 | 48,532,289 |
| | Adjustments | | | |
| | Adjusted Net Operating Income (Loss) | 125,383,556 | 76,851,267 | 48,532,289 |
| E-APL | Electric Net Rate Base | 1,778,614,266 | 1,156,531,027 | 622,083,239 |
| | RATE OF RETURN | 7.050% | 6.645% | 7.802% |

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| RESULTS OF OPERATIONS | Report ID: E-ALL-12A |
| ELECTRIC ALLOCATION PERCENTAGES | |
| For Twelve Months Ended September 30, 2012 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Basis | Ref | Description | System | Washington | Idaho | |
|-------|-------|--|------------|------------------------|-----------------------|----------------------|
| 1 | Input | Production/Transmission Ratio | 12-31-2011 | 100.000% | 65.240% | 34.760% |
| 2 | Input | Number of Customers Percent | 09-30-2012 | 359,975 100.000% | 236,301 65.644% | 123,674 34.356% |
| 3 | E-OPS | Direct Distribution Operating Expense Percent | | 23,124,093 100.000% | 15,009,695 64.909% | 8,114,398 35.091% |
| | Input | Jurisdictional 4-Factor Ratio | 12-31-2011 | | | |
| | | Direct O & M Accts 500 - 598 | | 23,354,099 | 15,611,998 | 7,742,101 |
| | | Direct O & M Accts 901 - 935 | | 31,755,308 | 22,688,342 | 9,066,966 |
| | | Total | | 55,109,407 | 38,300,340 | 16,809,067 |
| | | Percentage | | 100.000% | 69.499% | 30.501% |
| | | Direct Labor Accts 500 - 598 | | 9,528,184 | 6,357,387 | 3,170,797 |
| | | Direct Labor Accts 901 - 935 | | 5,139,180 | 3,872,295 | 1,266,885 |
| | | Total | | 14,667,364 | 10,229,682 | 4,437,682 |
| | | Percentage | | 100.000% | 69.745% | 30.255% |
| | | Number of Customers | | 360,451 | 236,623 | 123,828 |
| | | Percentage | | 100.000% | 65.646% | 34.354% |
| | | Net Direct Plant | | 818,616,195 | 517,581,147 | 301,035,048 |
| | | Percentage | | 100.000% | 63.226% | 36.774% |
| 4 | | Total Percentages Percent | | 400.000% | 268.116% | 131.884% |
| | | | | 100.000% | 67.029% | 32.971% |

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| RESULTS OF OPERATIONS | Report ID: E-ALL-12A |
| ELECTRIC ALLOCATION PERCENTAGES | |
| For Twelve Months Ended September 30, 2012 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Basis | Ref | Description | System | Washington | Idaho | |
|-------|-----|---|--------------------|-------------------|-------------------|------------------|
| | | | Total | Electric | Gas North | Oregon Gas |
| Input | | Elec/Gas North/Oregon 4-Factor | 01-01-2012 | | | |
| | | Direct O & M Accts 500 - 894 | 66,341,282 | 58,626,203 | 5,247,466 | 2,467,613 |
| | | Direct O & M Accts 901 - 935 | 58,793,117 | 39,254,919 | 16,142,401 | 3,395,797 |
| | | Direct O & M Accts 901 - 905 Utility 9 Only | 1,408,245 | 867,690 | 540,555 | 0 |
| | | Adjustments | 0 | 0 | 0 | 0 |
| | | Total | 126,542,644 | 98,748,812 | 21,930,422 | 5,863,410 |
| | | Percentage | 100.000% | 78.036% | 17.330% | 4.634% |
| | | Direct Labor Accts 500 - 894 | 54,372,404 | 43,317,908 | 7,642,727 | 3,411,769 |
| | | Direct Labor Accts 901 - 935 | 4,295,024 | 3,049,259 | 223,754 | 1,022,011 |
| | | Direct Labor Accts 901 - 905 Utility 9 Only | 5,547,864 | 3,418,316 | 2,129,548 | 0 |
| | | Total | 64,215,292 | 49,785,483 | 9,996,029 | 4,433,780 |
| | | Percentage | 100.000% | 77.529% | 15.566% | 6.905% |
| | | Number of Customers at | 681,193 | 360,451 | 224,556 | 96,186 |
| | | Percentage | 100.000% | 52.915% | 32.965% | 14.120% |
| | | Net Direct Plant | 2,469,357,528 | 1,967,998,952 | 338,164,005 | 163,194,571 |
| | | Percentage | 100.000% | 79.697% | 13.694% | 6.609% |
| | | Total Percentages | 400.000% | 288.176% | 79.556% | 32.267% |
| | | Average (CD AA) | 100.000% | 72.044% | 19.889% | 8.067% |

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| RESULTS OF OPERATIONS | | Report ID: E-ALL-12A |
| ELECTRIC ALLOCATION PERCENTAGES | | |
| For Twelve Months Ended September 30, 2012 Average of Monthly Averages Basis | | |

AVISTA UTILITIES

| Basis | Ref | Description | System | Washington | Idaho | |
|-------|------------|---|-------------------|---------------|-------------------|------------------|
| Input | | Gas North/Oregon 4-Factor | Total | Electric | Gas North | Oregon Gas |
| | 01-01-2012 | Direct O & M Accts 500 - 894 | 7,715,079 | 0 | 5,247,466 | 2,467,613 |
| | | Direct O & M Accts 901 - 935 | 19,538,198 | 0 | 16,142,401 | 3,395,797 |
| | | Direct O & M Accts 901 - 905 Utility 9 Only | 540,555 | 0 | 540,555 | 0 |
| | | Total | 27,793,832 | 0 | 21,930,422 | 5,863,410 |
| | | Percentage | 100.000% | 0.000% | 78.904% | 21.096% |
| | | Direct Labor Accts 500 - 894 | 11,054,496 | 0 | 7,642,727 | 3,411,769 |
| | | Direct Labor Accts 901 - 935 | 1,245,765 | 0 | 223,754 | 1,022,011 |
| | | Direct Labor Accts 901 - 905 Utility 9 Only | 2,129,548 | 0 | 2,129,548 | 0 |
| | | Total | 14,429,809 | 0 | 9,996,029 | 4,433,780 |
| | | Percentage | 100.000% | 0.000% | 69.273% | 30.727% |
| | | Number of Customers at | 320,742 | 0 | 224,556 | 96,186 |
| | | Percentage | 100.000% | 0.000% | 70.011% | 29.989% |
| | | Net Direct Plant | 494,275,971 | 0 | 331,833,422 | 162,442,549 |
| | | Percentage | 100.000% | 0.000% | 67.135% | 32.865% |
| | | Total Percentages | 400.000% | 0.000% | 285.324% | 114.676% |
| | | Average (GD AA) | 100.000% | 0.000% | 71.331% | 28.669% |

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| RESULTS OF OPERATIONS | | Report ID: E-ALL-12A |
| ELECTRIC ALLOCATION PERCENTAGES | | |
| For Twelve Months Ended September 30, 2012 Average of Monthly Averages Basis | | |

AVISTA UTILITIES

| Basis | Ref | Description | System | Washington | Idaho | |
|-------|-------|---------------------------------|---------------|---------------|-------------|------------|
| | | | Total | Electric | Gas North | Oregon Gas |
| Input | | Elec/Gas North 4-Factor | 01-01-2012 | | | |
| | | Direct O & M Accts 500 - 894 | 63,873,669 | 58,626,203 | 5,247,466 | 0 |
| | | Direct O & M Accts 901 - 935 | 55,397,320 | 39,254,919 | 16,142,401 | 0 |
| | | Adjustments | 0 | 0 | 0 | 0 |
| | | Total | 119,270,989 | 97,881,122 | 21,389,867 | 0 |
| | | Percentage | 100.000% | 82.066% | 17.934% | 0.000% |
| | | Direct Labor Accts 500 - 894 | 50,960,635 | 43,317,908 | 7,642,727 | 0 |
| | | Direct Labor Accts 901 - 935 | 3,273,013 | 3,049,259 | 223,754 | 0 |
| | | Total | 54,233,648 | 46,367,167 | 7,866,481 | 0 |
| | | Percentage | 100.000% | 85.495% | 14.505% | 0.000% |
| | | Number of Customers at | 585,007 | 360,451 | 224,556 | 0 |
| | | Percentage | 100.000% | 61.615% | 38.385% | 0.000% |
| | | Net Direct Plant | 2,283,393,565 | 1,951,560,143 | 331,833,422 | 0 |
| | | Percentage | 100.000% | 85.468% | 14.532% | 0.000% |
| | | Total Percentages | 400.000% | 314.644% | 85.356% | 0.000% |
| 9 | | Average (CD AN/ID/WA) | 100.000% | 78.661% | 21.339% | 0.000% |
| 10 | E-PLT | Net Electric Distribution Plant | 810,424,597 | 515,043,114 | 295,381,483 | |
| | | Percent | 100.000% | 63.552% | 36.448% | |
| 11 | | Book Depreciation | 82,006,163 | 53,369,905 | 28,636,258 | |
| | | Percent | 100.000% | 65.080% | 34.920% | |

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| RESULTS OF OPERATIONS | Report ID: E-ALL-12A |
| ELECTRIC ALLOCATION PERCENTAGES | |
| For Twelve Months Ended September 30, 2012 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Basis | Ref | Description | System | Washington | Idaho |
|-------|-------|---|---------------------------|--------------------------|------------------------|
| 12 | | Net Electric Plant (before DFIT) Percent | 2,058,125,611 100.000% | 1,331,024,181 64.672% | 727,101,430 35.328% |
| 13 | E-PLT | Net Electric General Plant Percent | 153,551,613 100.000% | 101,301,486 65.972% | 52,250,127 34.028% |
| 14 | | Net Allocated Schedule M's Percent | -76,385,629 100.000% | -49,169,814 64.371% | -27,215,815 35.629% |
| 99 | Input | Not Allocated | 0.000% | 0.000% | 0.000% |

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC OPERATING STATEMENT | E-OPS-12A |
| For Twelve Months Ended September 30, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|-----------|---------|--|-------------|-------------|---------------|-------------|-------------|-------------|-------------|------------|-------------|
| | | REVENUE | | | | | | | | | |
| | | SALES OF ELECTRICITY: | | | | | | | | | |
| 99 | 440000 | Residential | 321,605,907 | 0 | 321,605,907 | 216,417,830 | 0 | 216,417,830 | 105,188,077 | 0 | 105,188,077 |
| 99 | 442200 | Commercial - Firm & Int. | 287,031,804 | 0 | 287,031,804 | 201,555,908 | 0 | 201,555,908 | 85,475,896 | 0 | 85,475,896 |
| 1 | 442300 | Industrial | 120,000,666 | 0 | 120,000,666 | 56,121,998 | 0 | 56,121,998 | 63,878,668 | 0 | 63,878,668 |
| 99 | 444000 | Public Street & Highway Lighting | 7,171,405 | 0 | 7,171,405 | 4,736,775 | 0 | 4,736,775 | 2,434,630 | 0 | 2,434,630 |
| 99 | 448000 | Interdepartmental Revenue | 1,038,177 | 0 | 1,038,177 | 826,009 | 0 | 826,009 | 212,168 | 0 | 212,168 |
| 99 | 499XXX | Unbilled Revenue | (1,407,297) | 0 | (1,407,297) | (895,592) | 0 | (895,592) | (511,705) | 0 | (511,705) |
| | | TOTAL SALES TO ULTIMATE CUSTOMERS | 735,440,662 | 0 | 735,440,662 | 478,762,928 | 0 | 478,762,928 | 256,677,734 | 0 | 256,677,734 |
| 1 | 447XXX | Sales for Resale | 0 | 138,619,200 | 138,619,200 | 0 | 90,435,166 | 90,435,166 | 0 | 48,184,034 | 48,184,034 |
| | | TOTAL SALES OF ELECTRICITY | 735,440,662 | 138,619,200 | 874,059,862 | 478,762,928 | 90,435,166 | 569,198,094 | 256,677,734 | 48,184,034 | 304,861,768 |
| | | OTHER OPERATING REVENUE: | | | | | | | | | |
| 99 | 451000 | Miscellaneous Service Revenue | 586,855 | 0 | 586,855 | 379,459 | 0 | 379,459 | 207,396 | 0 | 207,396 |
| 1 | 453000 | Sales of Water & Water Power | 0 | 461,450 | 461,450 | 0 | 301,050 | 301,050 | 0 | 160,400 | 160,400 |
| 1 | 454000 | Rent from Electric Property | 2,870,133 | 54,176 | 2,924,309 | 1,898,810 | 35,344 | 1,934,154 | 971,323 | 18,832 | 990,155 |
| 1 | 456XXX | Other Electric Revenues | 197,458 | 132,140,558 | 132,338,016 | 138,822 | 86,208,500 | 86,347,322 | 58,636 | 45,932,058 | 45,990,694 |
| | | TOTAL OTHER OPERATING REVENUE | 3,654,446 | 132,656,184 | 136,310,630 | 2,417,091 | 86,544,894 | 88,961,985 | 1,237,355 | 46,111,290 | 47,348,645 |
| | | TOTAL ELECTRIC REVENUE | 739,095,108 | 271,275,384 | 1,010,370,492 | 481,180,019 | 176,980,060 | 658,160,079 | 257,915,089 | 94,295,324 | 352,210,413 |
| | | EXPENSE | | | | | | | | | |
| | | STEAM POWER GENERATION EXPENSE: | | | | | | | | | |
| | | OPERATION | | | | | | | | | |
| 1 | 500000 | Supervision & Engineering | 0 | 410,343 | 410,343 | 0 | 267,708 | 267,708 | 0 | 142,635 | 142,635 |
| 1 | 501000 | Fuel | 0 | 29,280,355 | 29,280,355 | 0 | 19,102,504 | 19,102,504 | 0 | 10,177,851 | 10,177,851 |
| 1 | 502000 | Steam Expense | 0 | 4,156,317 | 4,156,317 | 0 | 2,711,581 | 2,711,581 | 0 | 1,444,736 | 1,444,736 |
| 1 | 505000 | Electric Expense | 0 | 877,610 | 877,610 | 0 | 572,553 | 572,553 | 0 | 305,057 | 305,057 |
| 1 | 506000 | Miscellaneous Steam Power Generation Expense | 0 | 2,280,877 | 2,280,877 | 0 | 1,488,044 | 1,488,044 | 0 | 792,833 | 792,833 |
| 1 | 507000 | Rent | 0 | 27,924 | 27,924 | 0 | 18,218 | 18,218 | 0 | 9,706 | 9,706 |
| | | MAINTENANCE | | | | | | | | | |
| 1 | 510000 | Supervision & Engineering | 0 | 519,538 | 519,538 | 0 | 338,947 | 338,947 | 0 | 180,591 | 180,591 |
| 1 | 511000 | Structures | 0 | 588,075 | 588,075 | 0 | 383,660 | 383,660 | 0 | 204,415 | 204,415 |
| 1 | 512000 | Boiler Plant | 0 | 4,749,660 | 4,749,660 | 0 | 3,098,678 | 3,098,678 | 0 | 1,650,982 | 1,650,982 |
| 1 | 513000 | Electric Plant | 0 | 574,996 | 574,996 | 0 | 375,127 | 375,127 | 0 | 199,869 | 199,869 |
| 1 | 514000 | Miscellaneous Steam Plant | 0 | 602,156 | 602,156 | 0 | 392,847 | 392,847 | 0 | 209,309 | 209,309 |
| | | TOTAL STEAM POWER GENERATION EXP | 0 | 44,067,851 | 44,067,851 | 0 | 28,749,867 | 28,749,867 | 0 | 15,317,984 | 15,317,984 |

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC OPERATING STATEMENT | E-OPS-12A |
| For Twelve Months Ended September 30, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|----------------------------------|---------|--|------------|-------------|-------------|------------|-------------|-------------|------------|-------------|-------------|
| HYDRAULIC POWER GENERATION EXP: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 535000 | Supervision & Engineering | 0 | 2,290,691 | 2,290,691 | 0 | 1,494,447 | 1,494,447 | 0 | 796,244 | 796,244 |
| 1 | 536000 | Water for Power | 0 | 1,167,768 | 1,167,768 | 0 | 761,852 | 761,852 | 0 | 405,916 | 405,916 |
| 1 | 537000 | Hydraulic Expense | 4,625,270 | 2,939,931 | 7,565,201 | 2,839,566 | 1,918,011 | 4,757,577 | 1,785,704 | 1,021,920 | 2,807,624 |
| 1 | 538000 | Electric Expense | 0 | 6,122,324 | 6,122,324 | 0 | 3,994,204 | 3,994,204 | 0 | 2,128,120 | 2,128,120 |
| 1 | 539000 | Miscellaneous Hydraulic Power Generation Exp | 0 | 638,639 | 638,639 | 0 | 416,648 | 416,648 | 0 | 221,991 | 221,991 |
| 1 | 540000 | Rent | 0 | 1,284,609 | 1,284,609 | 0 | 838,079 | 838,079 | 0 | 446,530 | 446,530 |
| 1 | 540100 | MT Trust Funds Land Settlement Rents | 5,503,052 | 0 | 5,503,052 | 3,595,367 | 0 | 3,595,367 | 1,907,685 | 0 | 1,907,685 |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 541000 | Supervision & Engineering | 0 | 583,142 | 583,142 | 0 | 380,442 | 380,442 | 0 | 202,700 | 202,700 |
| 1 | 542000 | Structures | 0 | 556,051 | 556,051 | 0 | 362,768 | 362,768 | 0 | 193,283 | 193,283 |
| 1 | 543000 | Reservoirs, Dams, & Waterways | 0 | 3,079,068 | 3,079,068 | 0 | 2,008,784 | 2,008,784 | 0 | 1,070,284 | 1,070,284 |
| 1 | 544000 | Electric Plant | 0 | 2,529,049 | 2,529,049 | 0 | 1,649,952 | 1,649,952 | 0 | 879,097 | 879,097 |
| 1 | 545000 | Miscellaneous Hydraulic Plant | 0 | 482,839 | 482,839 | 0 | 315,004 | 315,004 | 0 | 167,835 | 167,835 |
| TOTAL HYDRO POWER GENERATION EXP | | | 10,128,322 | 21,674,111 | 31,802,433 | 6,434,933 | 14,140,191 | 20,575,124 | 3,693,389 | 7,533,920 | 11,227,309 |
| OTHER POWER GENERATION EXPENSE: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 546000 | Supervision & Engineering | 0 | 1,380,412 | 1,380,412 | 0 | 900,581 | 900,581 | 0 | 479,831 | 479,831 |
| 1 | 547000 | Fuel | 0 | 65,662,777 | 65,662,777 | 0 | 42,838,396 | 42,838,396 | 0 | 22,824,381 | 22,824,381 |
| 1 | 548000 | Generation Expense | 0 | 1,165,924 | 1,165,924 | 0 | 760,649 | 760,649 | 0 | 405,275 | 405,275 |
| 1 | 549000 | Miscellaneous Other Power Generation Expense | 0 | 660,120 | 660,120 | 0 | 430,662 | 430,662 | 0 | 229,458 | 229,458 |
| 1 | 550000 | Rent | 0 | 38,130 | 38,130 | 0 | 24,876 | 24,876 | 0 | 13,254 | 13,254 |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 551000 | Supervision & Engineering | 0 | 1,573,250 | 1,573,250 | 0 | 1,026,388 | 1,026,388 | 0 | 546,862 | 546,862 |
| 1 | 552000 | Structures | 0 | 11,778 | 11,778 | 0 | 7,684 | 7,684 | 0 | 4,094 | 4,094 |
| 1 | 553000 | Generating & Electric Equipment | 0 | 7,724,382 | 7,724,382 | 0 | 5,039,387 | 5,039,387 | 0 | 2,684,995 | 2,684,995 |
| 1 | 554000 | Miscellaneous Other Power Generation Plant | 0 | 157,672 | 157,672 | 0 | 102,865 | 102,865 | 0 | 54,807 | 54,807 |
| TOTAL OTHER POWER GENERATION EXP | | | 0 | 78,374,445 | 78,374,445 | 0 | 51,131,488 | 51,131,488 | 0 | 27,242,957 | 27,242,957 |
| OTHER POWER SUPPLY EXPENSE: | | | | | | | | | | | |
| E-555 | 555XXX | Purchased Power | 18,608,009 | 209,817,046 | 228,425,055 | 0 | 136,884,641 | 136,884,641 | 18,608,009 | 72,932,405 | 91,540,414 |
| 1 | 556000 | System Control & Load Dispatching | 0 | 826,948 | 826,948 | 0 | 539,501 | 539,501 | 0 | 287,447 | 287,447 |
| E-557 | 557XXX | Other Expense | 18,045,827 | 131,252,887 | 149,298,714 | 13,509,411 | 85,629,383 | 99,138,794 | 4,536,416 | 45,623,504 | 50,159,920 |
| TOTAL OTHER POWER SUPPLY EXPENSE | | | 36,653,836 | 341,896,881 | 378,550,717 | 13,509,411 | 223,053,525 | 236,562,936 | 23,144,425 | 118,843,356 | 141,987,781 |
| TOTAL PRODUCTION OPERATING EXP | | | 46,782,158 | 486,013,288 | 532,795,446 | 19,944,344 | 317,075,071 | 337,019,415 | 26,837,814 | 168,938,217 | 195,776,031 |

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC OPERATING STATEMENT | E-OPS-12A |
| For Twelve Months Ended September 30, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|-----------|---------------|--|--------------|-------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | | TRANSMISSION OPERATING EXPENSE: | | | | | | | | | |
| | | OPERATION | | | | | | | | | |
| 1 | 560000 | Supervision & Engineering | 17,701 | 2,042,339 | 2,060,040 | 0 | 1,332,422 | 1,332,422 | 17,701 | 709,917 | 727,618 |
| 1 | 561000 | Load Dispatching | 0 | 2,184,808 | 2,184,808 | 0 | 1,425,369 | 1,425,369 | 0 | 759,439 | 759,439 |
| 1 | 562000 | Station Expense | 0 | 441,093 | 441,093 | 0 | 287,769 | 287,769 | 0 | 153,324 | 153,324 |
| 1 | 563000 | Overhead Line Expense | 0 | 535,226 | 535,226 | 0 | 349,181 | 349,181 | 0 | 186,045 | 186,045 |
| 1 | 565000 | Transmission of Electricity by Others | 0 | 17,725,681 | 17,725,681 | 0 | 11,564,234 | 11,564,234 | 0 | 6,161,447 | 6,161,447 |
| 1 | 566000 | Miscellaneous Transmission Expense | 0 | 1,711,515 | 1,711,515 | 0 | 1,116,592 | 1,116,592 | 0 | 594,923 | 594,923 |
| 1 | 567000 | Rent | 0 | 132,431 | 132,431 | 0 | 86,398 | 86,398 | 0 | 46,033 | 46,033 |
| | | MAINTENANCE | | | | | | | | | |
| 1 | 568000 | Supervision & Engineering | 0 | 1,309,021 | 1,309,021 | 0 | 854,005 | 854,005 | 0 | 455,016 | 455,016 |
| 1 | 569000 | Structures | 78,260 | 412,656 | 490,916 | 49,033 | 269,217 | 318,250 | 29,227 | 143,439 | 172,666 |
| 1 | 570000 | Station Equipment | 2,251 | 1,140,970 | 1,143,221 | 2,251 | 744,369 | 746,620 | 0 | 396,601 | 396,601 |
| 1 | 571000 | Overhead Lines | 10,798 | 2,107,835 | 2,118,633 | 7,098 | 1,375,152 | 1,382,250 | 3,700 | 732,683 | 736,383 |
| 1 | 572000 | Underground Lines | 0 | 8,555 | 8,555 | 0 | 5,581 | 5,581 | 0 | 2,974 | 2,974 |
| 1 | 573000 | Service Miscellaneous | 2,328 | 49,711 | 52,039 | 2,328 | 32,431 | 34,759 | 0 | 17,280 | 17,280 |
| | | TOTAL TRANSMISSION OPERATING EXP | 111,338 | 29,801,841 | 29,913,179 | 60,710 | 19,442,720 | 19,503,430 | 50,628 | 10,359,121 | 10,409,749 |
| E-DEPX | | Depreciation Expense-Production | 0 | 27,887,921 | 27,887,921 | 0 | 18,194,079 | 18,194,079 | 0 | 9,693,842 | 9,693,842 |
| E-DEPX | | Depreciation Expense-Transmission | 0 | 10,612,010 | 10,612,010 | 0 | 6,923,275 | 6,923,275 | 0 | 3,688,735 | 3,688,735 |
| E-AMTX | | Amortization Expense-Franchises/Misc Intangibles | 0 | 1,009,798 | 1,009,798 | 0 | 658,792 | 658,792 | 0 | 351,006 | 351,006 |
| 99 | | Colstrip 3 AFUDC Reallocation Adj | 0 | 0 | 0 | (190,572) | 0 | (190,572) | 190,572 | 0 | 190,572 |
| 99 | 405930 | Amortization of Investment in WNP3 Exch Power | 2,450,031 | 0 | 2,450,031 | 2,450,031 | 0 | 2,450,031 | 0 | 0 | 0 |
| 99 | 406100 | Amort of Acq Adj--Colstrip Common AFUDC | 99,047 | 0 | 99,047 | 31,743 | 0 | 31,743 | 67,304 | 0 | 67,304 |
| 99 | 407312 | Amortization of Lancaster Generation | 1,360,000 | 0 | 1,360,000 | 1,360,000 | 0 | 1,360,000 | 0 | 0 | 0 |
| 99 | 407322 | Amortization of Spokane River Relicense | 78,736 | 0 | 78,736 | 72,939 | 0 | 72,939 | 5,797 | 0 | 5,797 |
| 1 | 407324 | Amortization of CDA CDR Fund | 11,065 | 200,000 | 211,065 | 11,065 | 130,480 | 141,545 | 0 | 69,520 | 69,520 |
| 1 | 407325 | Amortization of CDA IPA Interest Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407335 | Amortization of ID DSIT | (3,617,133) | 0 | (3,617,133) | 0 | 0 | 0 | (3,617,133) | 0 | (3,617,133) |
| 99 | 407350 | Amortization of WA Renewable Energy Credits | 354,308 | 0 | 354,308 | 354,308 | 0 | 354,308 | 0 | 0 | 0 |
| 99 | 407351 | Amortization of CNC Transmission | 211,483 | 0 | 211,483 | 123,464 | 0 | 123,464 | 88,019 | 0 | 88,019 |
| 99 | 407360 | Amortization of CS2 & COLSTRIP O&M | (60,984) | 0 | (60,984) | (96,795) | 0 | (96,795) | 35,811 | 0 | 35,811 |
| 99 | 407362 | Amortization of LiDAR O&M | 479,997 | 0 | 479,997 | 479,997 | 0 | 479,997 | 0 | 0 | 0 |
| 99 | 407380 | Amortization of Wartsila Generators | 337,788 | 0 | 337,788 | 153,132 | 0 | 153,132 | 184,656 | 0 | 184,656 |
| 1 | 407382 | Amortization of CDA Settlement - Allocated | 0 | 932,318 | 932,318 | 0 | 608,244 | 608,244 | 0 | 324,074 | 324,074 |
| 99 | 407382 | Amortization of CDA Settlement - Direct | 183,093 | 0 | 183,093 | 152,118 | 0 | 152,118 | 30,975 | 0 | 30,975 |
| 99 | 407395 | Optional Renewable Power Revenue Offset | 235,351 | 0 | 235,351 | 179,303 | 0 | 179,303 | 56,048 | 0 | 56,048 |
| 99 | 407400 | Amortization of CCX Credits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407403 | Amortization of Dissallowed K.F. Plant | (134,592) | 0 | (134,592) | (134,592) | 0 | (134,592) | 0 | 0 | 0 |
| 99 | 407405 | Amortization of Boulder Park Write Off - Idaho | (103,282) | 0 | (103,282) | 0 | 0 | 0 | (103,282) | 0 | (103,282) |
| 99 | 407420 | Amortization of CS2 Levelized Return | 301,825 | 0 | 301,825 | 0 | 0 | 0 | 301,825 | 0 | 301,825 |
| 99 | 407422 | Amortization of Spokane River Relicense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407450/407499 | Amortization of BPA Residential Exchange Credit | (12,283,504) | 0 | (12,283,504) | (8,328,158) | 0 | (8,328,158) | (3,955,346) | 0 | (3,955,346) |
| 99 | 407460 | Amortization of Deferred CS2 & COLSTRIP O&M | (5,035,629) | 0 | (5,035,629) | (3,188,717) | 0 | (3,188,717) | (1,846,912) | 0 | (1,846,912) |
| 99 | 407462 | Amortization of Deferred LiDAR O&M | (373,048) | 0 | (373,048) | (373,048) | 0 | (373,048) | 0 | 0 | 0 |
| 99 | 407482 | Amortization of CDA Settlement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407495 | Optional Renew Solar Project Offset | 0 | (3,506) | (3,506) | 0 | (2,287) | (2,287) | 0 | (1,219) | (1,219) |
| 99 | 407496 | Def Palouse Wind & Thornton Sw St | (25,984) | 0 | (25,984) | (25,984) | 0 | (25,984) | 0 | 0 | 0 |
| E-OTX | | Taxes Other Than FIT--Prod & Trans | 0 | 18,526,892 | 18,526,892 | 0 | 12,086,945 | 12,086,945 | 0 | 6,439,947 | 6,439,947 |
| | | TOTAL P/T DEPR/AMRT/NON-FIT TAXES | (15,531,432) | 59,165,433 | 43,634,001 | (6,969,766) | 38,599,528 | 31,629,762 | (8,561,666) | 20,565,905 | 12,004,239 |
| | | TOTAL PRODUCTION & TRANSMISSION EXPEN | 31,362,064 | 574,980,562 | 606,342,626 | 13,035,288 | 375,117,319 | 388,152,607 | 18,326,776 | 199,863,243 | 218,190,019 |

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended September 30, 2012
Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|--|---------|--|--------------------|------------------|--------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|
| DISTRIBUTION EXPENSES: | | | | | | | | | | | |
| OPERATION: | | | | | | | | | | | |
| 3 | 580000 | Supervision & Engineering | 400,815 | 1,723,756 | 2,124,571 | 251,555 | 1,118,873 | 1,370,428 | 149,260 | 604,883 | 754,143 |
| 3 | 582000 | Station Expense | 632,452 | 45,186 | 677,638 | 400,356 | 29,330 | 429,686 | 232,096 | 15,856 | 247,952 |
| 3 | 583000 | Overhead Line Expense | 2,237,574 | 571,200 | 2,808,774 | 1,644,243 | 370,760 | 2,015,003 | 593,331 | 200,440 | 793,771 |
| 3 | 584000 | Underground Line Expense | 760,628 | 0 | 760,628 | 400,884 | 0 | 400,884 | 359,744 | 0 | 359,744 |
| 3 | 585000 | Street Light & Signal System Operation Expense | 209,858 | 0 | 209,858 | 43,423 | 0 | 43,423 | 166,435 | 0 | 166,435 |
| 3 | 586000 | Meter Expense | 2,180,861 | 60,972 | 2,241,833 | 1,690,431 | 39,576 | 1,730,007 | 490,430 | 21,396 | 511,826 |
| 3 | 587000 | Customer Installations Expense | 552,673 | 123,287 | 675,960 | 292,742 | 80,024 | 372,766 | 259,931 | 43,263 | 303,194 |
| 3 | 588000 | Miscellaneous Distribution Expense | 4,134,519 | 3,389,491 | 7,524,010 | 2,660,690 | 2,200,085 | 4,860,775 | 1,473,829 | 1,189,406 | 2,663,235 |
| 3 | 589000 | Rent | 754 | 292,354 | 293,108 | 554 | 189,764 | 190,318 | 200 | 102,590 | 102,790 |
| MAINTENANCE: | | | | | | | | | | | |
| 3 | 590000 | Supervision & Engineering | 388,836 | 1,247,459 | 1,636,295 | 243,941 | 809,713 | 1,053,654 | 144,895 | 437,746 | 582,641 |
| 3 | 591000 | Structures | 385,150 | 1,662 | 386,812 | 178,327 | 1,079 | 179,406 | 206,823 | 583 | 207,406 |
| 3 | 592000 | Station Equipment | 656,532 | 199,792 | 856,324 | 477,892 | 129,683 | 607,575 | 178,640 | 70,109 | 248,749 |
| 3 | 593000 | Overhead Lines | 7,840,705 | 17,120 | 7,857,825 | 4,798,877 | 11,112 | 4,809,989 | 3,041,828 | 6,008 | 3,047,836 |
| 3 | 594000 | Underground Lines | 1,038,535 | 0 | 1,038,535 | 663,831 | 0 | 663,831 | 374,704 | 0 | 374,704 |
| 3 | 595000 | Line Transformers | 640,577 | 400,340 | 1,040,917 | 481,779 | 259,857 | 741,636 | 158,798 | 140,483 | 299,281 |
| 3 | 596000 | Street Light & Signal System Maintenance Exp | 659,760 | 0 | 659,760 | 463,932 | 0 | 463,932 | 195,828 | 0 | 195,828 |
| 3 | 597000 | Meters | 70,367 | 0 | 70,367 | 44,949 | 0 | 44,949 | 25,418 | 0 | 25,418 |
| 3 | 598000 | Miscellaneous Distribution Expense | 333,497 | 153,115 | 486,612 | 271,289 | 99,385 | 370,674 | 62,208 | 53,730 | 115,938 |
| TOTAL DISTRIBUTION OPERATING EXP | | | 23,124,093 | 8,225,734 | 31,349,827 | 15,009,695 | 5,339,241 | 20,348,936 | 8,114,398 | 2,886,493 | 11,000,891 |
| E-DEPX | | Depreciation Expense-Distribution | 31,442,994 | 0 | 31,442,994 | 20,298,086 | 0 | 20,298,086 | 11,144,908 | 0 | 11,144,908 |
| E-AMTX | | Amortization Expense-Franchises/Misc Intangibles | 26,773 | 0 | 26,773 | 26,773 | 0 | 26,773 | 0 | 0 | 0 |
| E-OTX | | Taxes Other Than FIT--Distribution | 46,445,276 | 0 | 46,445,276 | 40,122,913 | 0 | 40,122,913 | 6,322,363 | 0 | 6,322,363 |
| TOTAL DISTR DEPR/AMRT/NON-FIT TAXES | | | 77,915,043 | 0 | 77,915,043 | 60,447,772 | 0 | 60,447,772 | 17,467,271 | 0 | 17,467,271 |
| TOTAL DISTRIBUTION EXPENSES | | | 101,039,136 | 8,225,734 | 109,264,870 | 75,457,467 | 5,339,241 | 80,796,708 | 25,581,669 | 2,886,493 | 28,468,162 |

| | |
|--|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC OPERATING STATEMENT | E-OPS-12A |
| For Twelve Months Ended September 30, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|------------------------------------|---------|--|------------|------------|------------|------------|------------|------------|-----------|------------|------------|
| CUSTOMER ACCOUNTS EXPENSES: | | | | | | | | | | | |
| 2 | 901000 | Supervision | 0 | 617,026 | 617,026 | 0 | 405,041 | 405,041 | 0 | 211,985 | 211,985 |
| 2 | 902000 | Meter Reading Expenses | 2,837,866 | 99,436 | 2,937,302 | 2,461,332 | 65,274 | 2,526,606 | 376,534 | 34,162 | 410,696 |
| E-903 | 903XXX | Customer Records & Collection Expenses | 1,895,168 | 6,347,340 | 8,242,508 | 1,260,470 | 4,166,648 | 5,427,118 | 634,698 | 2,180,692 | 2,815,390 |
| 2 | 904000 | Uncollectible Accounts | 0 | 2,306,935 | 2,306,935 | 0 | 1,514,364 | 1,514,364 | 0 | 792,571 | 792,571 |
| 2 | 905000 | Misc Customer Accounts | 0 | 210,509 | 210,509 | 0 | 138,187 | 138,187 | 0 | 72,322 | 72,322 |
| TOTAL CUSTOMER ACCOUNTS EXPENSES | | | 4,733,034 | 9,581,246 | 14,314,280 | 3,721,802 | 6,289,514 | 10,011,316 | 1,011,232 | 3,291,732 | 4,302,964 |
| CUSTOMER SERVICE & INFO EXPENSES: | | | | | | | | | | | |
| E-908 | 908XXX | Customer Assistance Expenses | 27,019,349 | 256,351 | 27,275,700 | 19,368,891 | 168,279 | 19,537,170 | 7,650,458 | 88,072 | 7,738,530 |
| 2 | 909000 | Advertising | 4,455 | 1,010,511 | 1,014,966 | 328 | 663,340 | 663,668 | 4,127 | 347,171 | 351,298 |
| 2 | 910000 | Misc Customer Service & Info Exp | (3,275) | 156,090 | 152,815 | (3,275) | 102,464 | 99,189 | 0 | 53,626 | 53,626 |
| TOTAL CUSTOMER SERVICE & INFO EXP | | | 27,020,529 | 1,422,952 | 28,443,481 | 19,365,944 | 934,083 | 20,300,027 | 7,654,585 | 488,869 | 8,143,454 |
| SALES EXPENSES: | | | | | | | | | | | |
| 2 | 912000 | Demonstrating & Selling Expenses | 0 | 11,804 | 11,804 | 0 | 7,749 | 7,749 | 0 | 4,055 | 4,055 |
| 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 |
| TOTAL SALES EXPENSES | | | 0 | 11,804 | 11,804 | 0 | 7,749 | 7,749 | 0 | 4,055 | 4,055 |
| ADMINISTRATIVE & GENERAL EXPENSES: | | | | | | | | | | | |
| 4 | 920000 | Salaries | 673,385 | 26,617,012 | 27,290,397 | 546,474 | 17,841,117 | 18,387,591 | 126,911 | 8,775,895 | 8,902,806 |
| 4 | 921000 | Office Supplies & Expenses | 71,527 | 3,900,343 | 3,971,870 | 71,408 | 2,614,361 | 2,685,769 | 119 | 1,285,982 | 1,286,101 |
| 4 | 922000 | Admin Exp Transferred--Credit | 0 | (61,889) | (61,889) | 0 | (41,484) | (41,484) | 0 | (20,405) | (20,405) |
| 4 | 923000 | Outside Services Employed | 20,073 | 12,196,267 | 12,216,340 | 20,073 | 8,175,036 | 8,195,109 | 0 | 4,021,231 | 4,021,231 |
| 4 | 924000 | Property Insurance Premium | 0 | 1,280,856 | 1,280,856 | 0 | 858,545 | 858,545 | 0 | 422,311 | 422,311 |
| 4 | 925XXX | Injuries and Damages | 28,372 | 3,371,738 | 3,400,110 | 24,859 | 2,260,042 | 2,284,901 | 3,513 | 1,111,696 | 1,115,209 |
| 4 | 926XXX | Employee Pensions and Benefits | 339,406 | 977,242 | 1,316,648 | 250,624 | 655,036 | 905,660 | 88,782 | 322,206 | 410,988 |
| 4 | 927000 | Franchise Requirements | 5,747 | 0 | 5,747 | 0 | 0 | 0 | 5,747 | 0 | 5,747 |
| 1 | 928000 | Regulatory Commission Expenses | 2,809,610 | 3,609,573 | 6,419,183 | 2,010,691 | 2,354,885 | 4,365,576 | 798,919 | 1,254,688 | 2,053,607 |
| 4 | 930000 | Miscellaneous General Expenses | 137,354 | 2,780,436 | 2,917,790 | 80,759 | 1,863,698 | 1,944,457 | 56,595 | 916,738 | 973,333 |
| 4 | 931000 | Rents | 33,237 | 1,027,628 | 1,060,865 | 23,558 | 688,809 | 712,367 | 9,679 | 338,819 | 348,498 |
| 4 | 935000 | Maintenance of General Plant | 884,743 | 7,099,694 | 7,984,437 | 409,172 | 4,758,854 | 5,168,026 | 475,571 | 2,340,840 | 2,816,411 |
| TOTAL ADMIN & GEN OPERATING EXP | | | 5,003,454 | 62,798,900 | 67,802,354 | 3,437,618 | 42,028,899 | 45,466,517 | 1,565,836 | 20,770,001 | 22,335,837 |

| | | |
|--|--|------------|
| RESULTS OF OPERATIONS | | Report ID: |
| ELECTRIC OPERATING STATEMENT | | E-OPS-12A |
| For Twelve Months Ended September 30, 2012 | | |
| Average of Monthly Averages Basis | | |

AVISTA UTILITIES

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|-----------|---------|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
| E-DEPX | | Depreciation Expense-General | 1,599,159 | 10,365,031 | 11,964,190 | 975,144 | 6,947,577 | 7,922,721 | 624,015 | 3,417,454 | 4,041,469 |
| E-AMTX | | Amortization Expense-General Plant - 303000 | 0 | 7,638 | 7,638 | 0 | 4,983 | 4,983 | 0 | 2,655 | 2,655 |
| E-AMTX | | Amortization Expense-Miscellaneous IT Intangible | 274,928 | 5,642,260 | 5,917,188 | 272,369 | 3,781,951 | 4,054,320 | 2,559 | 1,860,309 | 1,862,868 |
| E-AMTX | | Amortization Expense-General Plant - 390200, 396200 | 0 | 48,690 | 48,690 | 0 | 32,637 | 32,637 | 0 | 16,053 | 16,053 |
| | | TOTAL A&G DEPR/AMRT/NON-FIT TAXES | 1,874,087 | 16,063,619 | 17,937,706 | 1,247,513 | 10,767,148 | 12,014,661 | 626,574 | 5,296,471 | 5,923,045 |
| | | TOTAL ADMIN & GENERAL EXPENSES | 6,877,541 | 78,862,519 | 85,740,060 | 4,685,131 | 52,796,047 | 57,481,178 | 2,192,410 | 26,066,472 | 28,258,882 |
| | | TOTAL EXPENSES BEFORE FIT | 171,032,304 | 673,084,817 | 844,117,121 | 116,265,632 | 440,483,953 | 556,749,585 | 54,766,672 | 232,600,864 | 287,367,536 |
| | | NET OPERATING INCOME (LOSS) BEFORE FIT | | | 166,253,371 | | | 101,410,494 | | | 64,842,877 |
| E-FIT | | FEDERAL INCOME TAX--Normal Accrual | | | 26,295,459 | | | 16,660,294 | | | 9,635,165 |
| E-FIT | | DEFERRED FEDERAL INCOME TAX | | | 14,750,633 | | | 8,013,936 | | | 6,736,697 |
| E-FIT | | AMORTIZED ITC - NOXON | | | (176,277) | | | (115,003) | | | (61,274) |
| | | ELECTRIC NET OPERATING INCOME (LOSS) | | | 125,383,556 | | | 76,851,267 | | | 48,532,289 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.240% | 34.760% |
| E-ALL | 2 | Number of Customers | 100.000% | 65.644% | 34.356% |
| E-ALL | 3 | Direct Distribution Operating Expense | 100.000% | 64.909% | 35.091% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 67.029% | 32.971% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | | |
|--|--|------------|
| RESULTS OF OPERATIONS | | Report ID: |
| ELECTRIC ALLOCATION OF PURCHASED POWER COSTS | | E-555-12A |
| For Twelve Months Ended September 30, 2012 | | |
| Average of Monthly Averages Basis | | |

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------------|-------------------------------|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|------------|------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 1 | 555000/555100 | Purchased Power | 0 | 166,297,858 | 166,297,858 | 0 | 108,492,723 | 108,492,723 | 0 | 57,805,135 | 57,805,135 |
| 1 | 555312 | Purchased Power - Lancaster | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 555313 | Energy Deviations - Lancaster | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 555380 | Clearwater Purchases - Idaho | 18,608,009 | 0 | 18,608,009 | 0 | 0 | 0 | 18,608,009 | 0 | 18,608,009 |
| 1 | 555550 | Non Monetary - Exchange Power | 0 | 26,423 | 26,423 | 0 | 17,238 | 17,238 | 0 | 9,185 | 9,185 |
| 1 | 555690 | Generation Other - Lancaster | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 555700 | Bookout Purchases | 0 | 42,859,148 | 42,859,148 | 0 | 27,961,308 | 27,961,308 | 0 | 14,897,840 | 14,897,840 |
| 1 | 555710 | Intercompany Purchase | 0 | 633,617 | 633,617 | 0 | 413,372 | 413,372 | 0 | 220,245 | 220,245 |
| TOTAL ACCOUNT 555 | | | 18,608,009 | 209,817,046 | 228,425,055 | 0 | 136,884,641 | 136,884,641 | 18,608,009 | 72,932,405 | 91,540,414 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.240% | 34.760% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|---|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES | E-557-12A |
| For Twelve Months Ended September 30, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|--|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 1 | 557000 | Other Expenses | 0 | 5,904,547 | 5,904,547 | 0 | 3,852,126 | 3,852,126 | 0 | 2,052,421 | 2,052,421 |
| 1 | 557010 | Other Power Supply Expense - Financial | 0 | 1,175,434 | 1,175,434 | 0 | 766,853 | 766,853 | 0 | 408,581 | 408,581 |
| 1 | 557150 | Fuel - Economic Dispatch | 0 | 81,687,480 | 81,687,480 | 0 | 53,292,912 | 53,292,912 | 0 | 28,394,568 | 28,394,568 |
| 1 | 557160 | Power Supply Expense - Miscellaneous | 0 | 429,266 | 429,266 | 0 | 280,053 | 280,053 | 0 | 149,213 | 149,213 |
| 99 | 557161 | Unbilled Add-Ons | (688,863) | 0 | (688,863) | 0 | 0 | 0 | (688,863) | 0 | (688,863) |
| 1 | 557170 | Broker Fees - Power | 0 | 827,179 | 827,179 | 0 | 539,652 | 539,652 | 0 | 287,527 | 287,527 |
| 1 | 557200 | Nez Perce | 818,702 | 0 | 818,702 | 497,498 | 0 | 497,498 | 321,204 | 0 | 321,204 |
| 99 | 557280 | Washington ERM Deferred | 13,009,682 | 0 | 13,009,682 | 13,009,682 | 0 | 13,009,682 | 0 | 0 | 0 |
| 99 | 557270 | Other Power Supply Expense - Other Exp | 2,231 | 0 | 2,231 | 2,231 | 0 | 2,231 | 0 | 0 | 0 |
| 99 | 557290 | Washington ERM Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 557312 | Lancaster Power Supply Expense Deferred | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 557380 | Idaho PCA Deferred | 1,890,631 | 0 | 1,890,631 | 0 | 0 | 0 | 1,890,631 | 0 | 1,890,631 |
| 99 | 557390 | Idaho PCA Amortization | 3,013,444 | 0 | 3,013,444 | 0 | 0 | 0 | 3,013,444 | 0 | 3,013,444 |
| 1 | 557395 | Optional Renewable Power Expense Offset | 0 | (135,771) | (135,771) | 0 | (88,577) | (88,577) | 0 | (47,194) | (47,194) |
| 1 | 557610 | Other Expenses - Exposure | 0 | (26,526) | (26,526) | 0 | (17,306) | (17,306) | 0 | (9,220) | (9,220) |
| 1 | 557700 | Turbine Gas Bookout Expense | 0 | 9,422,012 | 9,422,012 | 0 | 6,146,921 | 6,146,921 | 0 | 3,275,091 | 3,275,091 |
| 1 | 557711 | Turbine Gas Bookout Offset | 0 | (9,422,012) | (9,422,012) | 0 | (6,146,921) | (6,146,921) | 0 | (3,275,091) | (3,275,091) |
| 1 | 557730 | Other Power Exp - Intracompany Thermal Gas | 0 | 41,391,278 | 41,391,278 | 0 | 27,003,670 | 27,003,670 | 0 | 14,387,608 | 14,387,608 |
| TOTAL ACCOUNT 557 | | | 18,045,827 | 131,252,887 | 149,298,714 | 13,509,411 | 85,629,383 | 99,138,794 | 4,536,416 | 45,623,504 | 50,159,920 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.240% | 34.760% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|---|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES | E-903-12A |
| For Twelve Months Ended September 30, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|----------------------------------|--------------------|-----------|-----------|------------------------|-----------|-----------|-------------------|-----------|-----------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 2 | 903000 | Customer Records and Collections | 1,895,168 | 6,347,340 | 8,242,508 | 1,260,470 | 4,166,648 | 5,427,118 | 634,698 | 2,180,692 | 2,815,390 |
| 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 | | | 1,895,168 | 6,347,340 | 8,242,508 | 1,260,470 | 4,166,648 | 5,427,118 | 634,698 | 2,180,692 | 2,815,390 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|----------------------------------|----------|---------|---------|
| E-ALL | 2 | Number of Customers | 100.000% | 65.644% | 34.356% |
| E-ALL | 12 | Net Electric Plant (before DFIT) | 100.000% | 64.672% | 35.328% |

| | | | |
|---|--|--|------------|
| RESULTS OF OPERATIONS | | | Report ID: |
| ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES | | | E-908-12A |
| For Twelve Months Ended September 30, 2012 | | | |
| Average of Monthly Averages Basis | | | |

AVISTA UTILITIES

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|-------------------|---------|---|------------|-----------|------------|------------|-----------|------------|-----------|-----------|-----------|
| 2 | 908000 | Customer Assistance Expense | 350,351 | 256,351 | 606,702 | 246,488 | 168,279 | 414,767 | 103,863 | 88,072 | 191,935 |
| 99 | 908600 | Public Purpose Tariff Rider Expense Offset | 27,137,657 | 0 | 27,137,657 | 19,583,546 | 0 | 19,583,546 | 7,554,111 | 0 | 7,554,111 |
| 99 | 908610 | Limited Income Tax Refund Program | 55,303 | 0 | 55,303 | 55,303 | 0 | 55,303 | 0 | 0 | 0 |
| 99 | 908690 | Unbilled Public Purpose Tariff Amortization | (523,962) | 0 | (523,962) | (516,446) | 0 | (516,446) | (7,516) | 0 | (7,516) |
| 99 | 908990 | DSM Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ACCOUNT 908 | | | 27,019,349 | 256,351 | 27,275,700 | 19,368,891 | 168,279 | 19,537,170 | 7,650,458 | 88,072 | 7,738,530 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------|----------|---------|---------|
| E-ALL | 2 | Number of Customers | 100.000% | 65.644% | 34.356% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|---|-------------------------|
| RESULTS OF OPERATIONS | Report ID: E-INT-12A |
| ELECTRIC INTEREST DEDUCTION FOR FIT | |
| For Twelve Months Ended September 30, 2012 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | System | Washington | Idaho |
|-----------|--|---------------|---------------|-------------|
| | Debt | | | |
| 1 | Capital Structure - Debt Ratio | | 52.54% | 52.54% |
| 2 | Cost of Debt | | 5.698% | 5.825% |
| | Total Weighted Cost | | 2.994% | 3.060% |
| E-APL | Net Rate Base | 1,778,614,266 | 1,156,531,027 | 622,083,239 |
| | Interest Deduction for FIT Calculation | 53,662,286 | 34,626,539 | 19,035,747 |
| 1 | AMA Actual Debt Ratio | | | |
| 2 | AMA Actual Debt Cost | | | |

| | |
|---|--------------------------------|
| RESULTS OF OPERATIONS | Report ID: E-FIT-12A |
| ELECTRIC FEDERAL INCOME TAXES | |
| For Twelve Months Ended September 30, 2012 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | System | Washington | Idaho |
|-----------|--|---------------|--------------|--------------|
| | Calculation of Taxable Operating Income: | | | |
| E-OPS | Operating Revenue | 1,010,370,492 | 658,160,079 | 352,210,413 |
| E-OPS | Less: Operating & Maintenance Expense | 704,630,371 | 452,657,390 | 251,972,981 |
| E-OPS | Less: Book Deprec/Amort and Reg Amortizations | 74,514,582 | 51,882,337 | 22,632,245 |
| E-OTX | Less: Taxes Other than FIT | 64,972,168 | 52,209,858 | 12,762,310 |
| | Net Operating Income Before FIT | 166,253,371 | 101,410,494 | 64,842,877 |
| E-INT | Less: Interest Expense | 53,662,286 | 34,626,539 | 19,035,747 |
| E-OPS | Less: Colstrip 3 AFUDC Reallocation Adj | 0 | (190,572) | 190,572 |
| E-SCM | Plus: Schedule M Adjustments | (29,311,161) | (14,056,600) | (15,254,561) |
| | Taxable Net Operating Income | 83,279,924 | 52,917,927 | 30,361,997 |
| | Tax Rate | 35.00% | 35.00% | 35.00% |
| | Total Federal Income Tax | 29,147,973 | 18,521,274 | 10,626,699 |
| 1 | Production Tax Credit | (180,019) | (117,444) | (62,575) |
| 1 | Investment Tax Credit - Noxon * | (2,672,495) | (1,743,536) | (928,959) |
| | Total Net Federal Income Tax | 26,295,459 | 16,660,294 | 9,635,165 |
| E-DTE | Deferred FIT | 14,750,633 | 8,013,936 | 6,736,697 |
| 1 | 411400 Amortized Investment Tax Credit - Noxon | (176,277) | (115,003) | (61,274) |
| | Total Net FIT/Deferred FIT | 40,869,815 | 24,559,227 | 16,310,588 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.240% | 34.760% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS
ELECTRIC SCHEDULE M ITEMS
For Twelve Months Ended September 30, 2012
Average of Monthly Averages Basis

Report ID:
E-SCM-12A

AVISTA UTILITIES

| | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------|--|--------------------|---------------|---------------|------------------------|--------------|--------------|-------------------|--------------|--------------|
| Ref/Basis | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| E-DEPX/AMTX | Book Depreciation & Amortization | 33,343,854 | 55,573,348 | 88,917,202 | 21,572,372 | 36,543,294 | 58,115,666 | 11,771,482 | 19,030,054 | 30,801,536 |
| 12 | 997001 Contributions In Aid of Construction | 0 | 1,297,816 | 1,297,816 | 0 | 839,324 | 839,324 | 0 | 458,492 | 458,492 |
| 2 | 997002 Injuries and Damages | 0 | (1,655,000) | (1,655,000) | 0 | (1,086,408) | (1,086,408) | 0 | (568,592) | (568,592) |
| 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 | 3,585,434 | 3,585,434 | 0 | 2,403,281 | 2,403,281 | 0 | 1,182,153 | 1,182,153 |
| 99 | 997007 Idaho PCA | 4,909,816 | 0 | 4,909,816 | 0 | 0 | 0 | 4,909,816 | 0 | 4,909,816 |
| 99 | 997008 Idaho DSM Book Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 997009 Rathdrum Turbine Lease | 0 | (33,828) | (33,828) | 0 | (22,069) | (22,069) | 0 | (11,759) | (11,759) |
| 4 | 997015 Airplane Lease Payments | 0 | 375,969 | 375,969 | 0 | 252,008 | 252,008 | 0 | 123,961 | 123,961 |
| 12 | 997016 Redemption Expense Amortization | 0 | 1,035,050 | 1,035,050 | 0 | 669,388 | 669,388 | 0 | 365,662 | 365,662 |
| 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 | 358,318 | 0 | 358,318 | (212,210) | 0 | (212,210) | 570,528 | 0 | 570,528 |
| 1 | 997019 CSS Temporary Service Fees | 298,602 | 0 | 298,602 | 50,040 | 0 | 50,040 | 248,562 | 0 | 248,562 |
| 4 | 997020 FAS87 Current Pension Accrual | 0 | 2,269,673 | 2,269,673 | 0 | 1,521,339 | 1,521,339 | 0 | 748,334 | 748,334 |
| 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 | (17,413) | (17,413) | 0 | (9,113) | (9,113) |
| 99 | 997028 RTO Funding Amortization | 17,701 | 0 | 17,701 | 0 | 0 | 0 | 17,701 | 0 | 17,701 |
| 99 | 997029 FAS106 Post Retirement Benefits | 339,356 | 0 | 339,356 | 250,574 | 0 | 250,574 | 88,782 | 0 | 88,782 |
| 12 | 997032 Interest Rate Swaps | 0 | (12,537,341) | (12,537,341) | 0 | (8,108,149) | (8,108,149) | 0 | (4,429,192) | (4,429,192) |
| 99 | 997033 BPA Residential Exchange | (864,726) | 0 | (864,726) | (576,823) | 0 | (576,823) | (287,903) | 0 | (287,903) |
| 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 | (364,117) | (364,117) | 0 | (237,550) | (237,550) | 0 | (126,567) | (126,567) |
| 99 | 997043 Washington Deferred Power Costs | 13,009,682 | 0 | 13,009,682 | 13,009,682 | 0 | 13,009,682 | 0 | 0 | 0 |
| 1 | 997044 Non-Monetary Power Costs | 0 | 26,423 | 26,423 | 0 | 17,238 | 17,238 | 0 | 9,185 | 9,185 |
| 1 | 997045 Section 199 Manufacturing Deduction | 0 | (3,063,503) | (3,063,503) | 0 | (1,998,629) | (1,998,629) | 0 | (1,064,874) | (1,064,874) |
| 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) | 265,232 | 0 | 265,232 | 0 | 0 | 0 | 265,232 | 0 | 265,232 |
| 12 | 997048 AFUDC | 0 | (1,674,306) | (1,674,306) | 0 | (1,082,807) | (1,082,807) | 0 | (591,499) | (591,499) |
| 11 | 997049 Tax Depreciation | 0 | (124,824,993) | (124,824,993) | 0 | (81,236,105) | (81,236,105) | 0 | (43,588,888) | (43,588,888) |
| 99 | 997050 CS2 Levelized Return | 301,825 | 0 | 301,825 | 0 | 0 | 0 | 301,825 | 0 | 301,825 |
| 99 | 997051 Wind Generation AFUDC - ID | (33,248) | 0 | (33,248) | 0 | 0 | 0 | (33,248) | 0 | (33,248) |
| 4 | 997052 Noxon Spill | 0 | (59,377) | (59,377) | 0 | (38,738) | (38,738) | 0 | (20,639) | (20,639) |
| 99 | 997053 Renewable Energy Cert Fees | 0 | (1,313) | (1,313) | 0 | (880) | (880) | 0 | (433) | (433) |
| 99 | 997054 Spokane River Relicensing | 78,736 | 0 | 78,736 | 72,939 | 0 | 72,939 | 5,797 | 0 | 5,797 |
| 99 | 997058 Colstrip Settlement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | |
|--|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC SCHEDULE M ITEMS | E-SCM-12A |
| For Twelve Months Ended September 30, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | |
|------------------------------|-------------|---|-------------|--------------|------------------------|-------------|--------------|-------------------|-------------|--------------|--------------|
| | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| 99 | 997059 | Spokane River Relicensing PME | 73,312 | 0 | 73,312 | 46,316 | 0 | 46,316 | 26,996 | 0 | 26,996 |
| 1 | 997061 | CDA Fund Settlement | 11,065 | 200,000 | 211,065 | 11,065 | 130,480 | 141,545 | 0 | 69,520 | 69,520 |
| 4 | 997062 | Gain on Sale of Office Bldg | 0 | (49,023) | (49,023) | 0 | (32,860) | (32,860) | 0 | (16,163) | (16,163) |
| 1 | 997063 | CDA Lake Settlement | 183,093 | 932,318 | 1,115,411 | 152,118 | 608,244 | 760,362 | 30,975 | 324,074 | 355,049 |
| 99 | 997064 | Chicago Climate Exchange | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997065 | Amortization - Unbilled Revenue Add-Ins | (1,121,122) | 0 | (1,121,122) | (758,368) | 0 | (758,368) | (362,754) | 0 | (362,754) |
| 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 | (4,052,669) | 0 | (4,052,669) | 0 | 0 | 0 | (4,052,669) | 0 | (4,052,669) |
| 11 | 997080 | Book Transportation Depreciation | 0 | 1,848,079 | 1,848,079 | 0 | 1,202,730 | 1,202,730 | 0 | 645,349 | 645,349 |
| 1 | 997081 | Deferred Compensation | 0 | 130,644 | 130,644 | 0 | 87,569 | 87,569 | 0 | 43,075 | 43,075 |
| 1 | 997082 | Meal Disallowances | 0 | 363,006 | 363,006 | 0 | 243,319 | 243,319 | 0 | 119,687 | 119,687 |
| 1 | 997083 | Paid Time Off | 0 | (71,625) | (71,625) | 0 | (48,010) | (48,010) | 0 | (23,615) | (23,615) |
| 2 | 997084 | Customer Uncollectibles | 0 | 337,563 | 337,563 | 0 | 221,590 | 221,590 | 0 | 115,973 | 115,973 |
| 99 | 997088 | Deferred O&M Colstrip & CS2 | (5,096,613) | 0 | (5,096,613) | (3,285,512) | 0 | (3,285,512) | (1,811,101) | 0 | (1,811,101) |
| 99 | 997089 | CNC Transmission | (546,428) | 0 | (546,428) | (370,391) | 0 | (370,391) | (176,037) | 0 | (176,037) |
| 99 | 997091 | LIDAR O&M Reg Def DFIT | 106,949 | 0 | 106,949 | 106,949 | 0 | 106,949 | 0 | 0 | 0 |
| 99 | 997092 | Smart Grid | 442,913 | 0 | 442,913 | 442,913 | 0 | 442,913 | 0 | 0 | 0 |
| 99 | 997093 | EWEB Renewable Energy Credits | 165,860 | 0 | 165,860 | 165,860 | 0 | 165,860 | 0 | 0 | 0 |
| 99 | 997094 | Palouse Wind & Thornton | (47,505) | 0 | (47,505) | (47,505) | 0 | (47,505) | 0 | 0 | 0 |
| TOTAL SCHEDULE M ADJUSTMENTS | | | 47,074,468 | (76,385,629) | (29,311,161) | 35,113,214 | (49,169,814) | (14,056,600) | 11,961,254 | (27,215,815) | (15,254,561) |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.240% | 34.760% |
| E-ALL | 2 | Number of Customers | 100.000% | 65.644% | 34.356% |
| E-ALL | 3 | Direct Distribution Operating Expense | 100.000% | 64.909% | 35.091% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 67.029% | 32.971% |
| E-ALL | 10 | Net Electric Distribution Plant | 100.000% | 63.552% | 36.448% |
| E-ALL | 11 | Book Depreciation | 100.000% | 65.080% | 34.920% |
| E-ALL | 12 | Net Electric Plant (before DFIT) | 100.000% | 64.672% | 35.328% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC DEFERRED INCOME TAX EXPENSES | E-DTE-12A |
| For Twelve Months Ended September 30, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

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

| Ref/Basis | Acct No | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|---|---------|--|-------------|------------|-------------|-------------|------------|-------------|-------------|-----------|-------------|
| 14 | 410100 | Deferred Federal Income Tax Expense - Allocated | 0 | 18,578,468 | 18,578,468 | 0 | 11,959,146 | 11,959,146 | 0 | 6,619,322 | 6,619,322 |
| 99 | 410100 | Deferred Federal Income Tax Expense - Washington | (1,269,028) | 0 | (1,269,028) | (1,269,028) | 0 | (1,269,028) | 0 | 0 | 0 |
| 99 | 410100 | Deferred Federal Income Tax Expense - Idaho | 1,208,183 | 0 | 1,208,183 | 0 | 0 | 0 | 1,208,183 | 0 | 1,208,183 |
| | 410100 | Total | (60,845) | 18,578,468 | 18,517,623 | (1,269,028) | 11,959,146 | 10,690,118 | 1,208,183 | 6,619,322 | 7,827,505 |
| 14 | 411100 | Deferred Federal Income Tax Expense - Allocated | 0 | 266,167 | 266,167 | 0 | 171,334 | 171,334 | 0 | 94,833 | 94,833 |
| 99 | 411100 | Deferred Federal Income Tax Expense - Washington | (2,847,516) | 0 | (2,847,516) | (2,847,516) | 0 | (2,847,516) | 0 | 0 | 0 |
| 99 | 411100 | Deferred Federal Income Tax Expense - Idaho | (1,185,641) | 0 | (1,185,641) | 0 | 0 | 0 | (1,185,641) | 0 | (1,185,641) |
| | 411100 | Total | (4,033,157) | 266,167 | (3,766,990) | (2,847,516) | 171,334 | (2,676,182) | (1,185,641) | 94,833 | (1,090,808) |
| Total Deferred Federal Income Tax Expense | | | (4,094,002) | 18,844,635 | 14,750,633 | (4,116,544) | 12,130,480 | 8,013,936 | 22,542 | 6,714,155 | 6,736,697 |

| | | | | | |
|-------|----|----------------------------|----------|---------|---------|
| E-ALL | 14 | Net Allocated Schedule M's | 100.000% | 64.371% | 35.629% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC TAXES OTHER THAN FIT | E-OTX-12A |
| For Twelve Months Ended September 30, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|---------------------------------|---------|---|------------|------------|------------|------------|------------|------------|-----------|-----------|------------|
| PRODUCTION & TRANSMISSION | | | | | | | | | | | |
| 1 | 408130 | State Excise Tax | 0 | 40,004 | 40,004 | 0 | 26,099 | 26,099 | 0 | 13,905 | 13,905 |
| 1 | 408140 | State Kwh Generation Tax | 0 | 1,504,158 | 1,504,158 | 0 | 981,313 | 981,313 | 0 | 522,845 | 522,845 |
| 1 | 408150 | R&P Property Tax--Production | 0 | 12,087,264 | 12,087,264 | 0 | 7,885,731 | 7,885,731 | 0 | 4,201,533 | 4,201,533 |
| 1 | 408180 | R&P Property Tax--Transmission | 0 | 4,325,676 | 4,325,676 | 0 | 2,822,071 | 2,822,071 | 0 | 1,503,605 | 1,503,605 |
| 1 | 409100 | State Income Tax--Montana & Oregon | 0 | 569,790 | 569,790 | 0 | 371,731 | 371,731 | 0 | 198,059 | 198,059 |
| TOTAL PRODUCTION & TRANSMISSION | | | 0 | 18,526,892 | 18,526,892 | 0 | 12,086,945 | 12,086,945 | 0 | 6,439,947 | 6,439,947 |
| DISTRIBUTION | | | | | | | | | | | |
| 99 | 408110 | State Excise Tax | 18,781,388 | 0 | 18,781,388 | 18,781,388 | 0 | 18,781,388 | 0 | 0 | 0 |
| 99 | 408120 | Municipal Occupation & License Tax | 20,011,865 | 0 | 20,011,865 | 16,837,343 | 0 | 16,837,343 | 3,174,522 | 0 | 3,174,522 |
| 99 | 408160 | Miscellaneous State or Local Tax--WA & ID | 56 | 0 | 56 | 0 | 0 | 0 | 56 | 0 | 56 |
| 99 | 408170 | R&P Property Tax--Distribution | 7,103,203 | 0 | 7,103,203 | 4,504,182 | 0 | 4,504,182 | 2,599,021 | 0 | 2,599,021 |
| 99 | 409100 | State Income Tax--Idaho | 548,764 | 0 | 548,764 | 0 | 0 | 0 | 548,764 | 0 | 548,764 |
| TOTAL DISTRIBUTION | | | 46,445,276 | 0 | 46,445,276 | 40,122,913 | 0 | 40,122,913 | 6,322,363 | 0 | 6,322,363 |
| TOTAL TAXES OTHER THAN FIT | | | 46,445,276 | 18,526,892 | 64,972,168 | 40,122,913 | 12,086,945 | 52,209,858 | 6,322,363 | 6,439,947 | 12,762,310 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.240% | 34.760% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 67.029% | 32.971% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended September 30, 2012
Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

| Ref/Basis | Account | Description | *****SYSTEM***** | | | *****WASHINGTON***** | | | *****IDAHO***** | | |
|-----------|---------|--|------------------|----------------------|----------------------|----------------------|--------------------|--------------------|-----------------|--------------------|--------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | PLANT IN SERVICE | | | | | | | | | |
| | | INTANGIBLE PLANT: | | | | | | | | | |
| 1 | 182324 | CDA Lake CDR Fund - Allocated | 0 | 9,500,000 | 9,500,000 | 0 | 6,197,800 | 6,197,800 | 0 | 3,302,200 | 3,302,200 |
| 1 | 182325 | CDA Lake IPA Fund | 0 | 2,000,000 | 2,000,000 | 0 | 1,304,800 | 1,304,800 | 0 | 695,200 | 695,200 |
| 1 | 182381 | CDA Settlement | 0 | 38,953,461 | 38,953,461 | 0 | 25,413,238 | 25,413,238 | 0 | 13,540,223 | 13,540,223 |
| 1 | 302000 | Franchises & Consents | 598,217 | 44,049,218 | 44,647,435 | 598,217 | 28,737,710 | 29,335,927 | 0 | 15,311,508 | 15,311,508 |
| 1 | 303000 | Misc Intangible Plant- (C-IPL) | 153,179 | 2,022,607 | 2,175,786 | 153,179 | 1,319,549 | 1,472,728 | 0 | 703,058 | 703,058 |
| 1 | 303100 | Misc Intangible Plant-Mainframe Software (C-IPL) | 1,384,221 | 27,539,595 | 28,923,816 | 1,371,479 | 18,459,515 | 19,830,994 | 12,742 | 9,080,080 | 9,092,822 |
| 1 | 303110 | Misc Intangible Plant-PC Software (C-IPL) | 0 | 2,021,485 | 2,021,485 | 0 | 1,354,981 | 1,354,981 | 0 | 666,504 | 666,504 |
| | | TOTAL INTANGIBLE PLANT | 2,135,617 | 126,086,366 | 128,221,983 | 2,122,875 | 82,787,593 | 84,910,468 | 12,742 | 43,298,773 | 43,311,515 |
| | | STEAM PRODUCTION PLANT: | | | | | | | | | |
| 1 | 310XXX | Land & Land Rights | 0 | 2,230,395 | 2,230,395 | 0 | 1,455,110 | 1,455,110 | 0 | 775,285 | 775,285 |
| 1 | 311XXX | Structures & Improvements | 0 | 125,746,146 | 125,746,146 | 0 | 82,036,786 | 82,036,786 | 0 | 43,709,360 | 43,709,360 |
| 1 | 312000 | Boiler Plant | 0 | 170,073,858 | 170,073,858 | 0 | 110,956,185 | 110,956,185 | 0 | 59,117,673 | 59,117,673 |
| 1 | 313000 | Generators | 0 | 6,770 | 6,770 | 0 | 4,417 | 4,417 | 0 | 2,353 | 2,353 |
| 1 | 314000 | Turbogenerator Units | 0 | 51,610,291 | 51,610,291 | 0 | 33,670,554 | 33,670,554 | 0 | 17,939,737 | 17,939,737 |
| 1 | 315000 | Accessory Electric Equipment | 0 | 27,123,780 | 27,123,780 | 0 | 17,695,554 | 17,695,554 | 0 | 9,428,226 | 9,428,226 |
| 1 | 316000 | Miscellaneous Power Plant Equipment | 0 | 15,750,423 | 15,750,423 | 0 | 10,275,576 | 10,275,576 | 0 | 5,474,847 | 5,474,847 |
| | | TOTAL STEAM PRODUCTION PLANT | 0 | 392,541,663 | 392,541,663 | 0 | 256,094,182 | 256,094,182 | 0 | 136,447,481 | 136,447,481 |
| | | HYDRAULIC PRODUCTION PLANT: | | | | | | | | | |
| 1 | 330XXX | Land & Land Rights | 0 | 56,882,325 | 56,882,325 | 0 | 37,110,029 | 37,110,029 | 0 | 19,772,296 | 19,772,296 |
| 1 | 331XXX | Structures & Improvements | 0 | 43,510,025 | 43,510,025 | 0 | 28,385,940 | 28,385,940 | 0 | 15,124,085 | 15,124,085 |
| 1 | 332XXX | Reservoirs, Dams, & Waterways | 0 | 123,139,624 | 123,139,624 | 0 | 80,336,291 | 80,336,291 | 0 | 42,803,333 | 42,803,333 |
| 1 | 333000 | Waterwheels, Turbines, & Generators | 0 | 158,287,483 | 158,287,483 | 0 | 103,266,754 | 103,266,754 | 0 | 55,020,729 | 55,020,729 |
| 1 | 334000 | Accessory Electric Equipment | 0 | 33,983,157 | 33,983,157 | 0 | 22,170,612 | 22,170,612 | 0 | 11,812,545 | 11,812,545 |
| 1 | 335XXX | Miscellaneous Power Plant Equipment | 0 | 8,073,164 | 8,073,164 | 0 | 5,266,932 | 5,266,932 | 0 | 2,806,232 | 2,806,232 |
| 1 | 336000 | Roads, Railroads, & Bridges | 0 | 2,011,042 | 2,011,042 | 0 | 1,312,004 | 1,312,004 | 0 | 699,038 | 699,038 |
| | | TOTAL HYDRAULIC PRODUCTION PLANT | 0 | 425,886,820 | 425,886,820 | 0 | 277,848,562 | 277,848,562 | 0 | 148,038,258 | 148,038,258 |
| | | OTHER PRODUCTION PLANT: | | | | | | | | | |
| 1 | 340200 | Land & Land Rights | 0 | 905,167 | 905,167 | 0 | 590,531 | 590,531 | 0 | 314,636 | 314,636 |
| 1 | 341000 | Structures & Improvements | 0 | 16,493,625 | 16,493,625 | 0 | 10,760,441 | 10,760,441 | 0 | 5,733,184 | 5,733,184 |
| 1 | 342000 | Fuel Holders, Producers, & Accessories | 0 | 21,205,308 | 21,205,308 | 0 | 13,834,343 | 13,834,343 | 0 | 7,370,965 | 7,370,965 |
| 1 | 343000 | Prime Movers | 0 | 21,876,781 | 21,876,781 | 0 | 14,272,412 | 14,272,412 | 0 | 7,604,369 | 7,604,369 |
| 1 | 344000 | Generators | 0 | 201,243,550 | 201,243,550 | 0 | 131,291,292 | 131,291,292 | 0 | 69,952,258 | 69,952,258 |
| 1 | 344010 | Generators - Solar | 0 | 110,293 | 110,293 | 0 | 71,955 | 71,955 | 0 | 38,338 | 38,338 |
| 1 | 345000 | Accessory Electric Equipment | 0 | 17,082,975 | 17,082,975 | 0 | 11,144,933 | 11,144,933 | 0 | 5,938,042 | 5,938,042 |
| 1 | 345010 | Accessory Electric Equipment - Solar | 0 | 18,064 | 18,064 | 0 | 11,785 | 11,785 | 0 | 6,279 | 6,279 |
| 1 | 346000 | Miscellaneous Power Plant Equipment | 0 | 1,637,368 | 1,637,368 | 0 | 1,068,219 | 1,068,219 | 0 | 569,149 | 569,149 |
| | | TOTAL OTHER PRODUCTION PLANT | 0 | 280,573,131 | 280,573,131 | 0 | 183,045,911 | 183,045,911 | 0 | 97,527,220 | 97,527,220 |
| | | TOTAL PRODUCTION PLANT | 0 | 1,099,001,614 | 1,099,001,614 | 0 | 716,988,655 | 716,988,655 | 0 | 382,012,959 | 382,012,959 |

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended September 30, 2012
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

| | | | *****SYSTEM***** | | | *****WASHINGTON***** | | | *****IDAHO***** | | |
|---|---------|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|--------------------|----------------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| TRANSMISSION PLANT: | | | | | | | | | | | |
| 1 | 350XXX | Land & Land Rights | 0 | 19,274,959 | 19,274,959 | 0 | 12,574,983 | 12,574,983 | 0 | 6,699,976 | 6,699,976 |
| 1 | 352XXX | Structures & Improvements | 0 | 16,752,402 | 16,752,402 | 0 | 10,929,267 | 10,929,267 | 0 | 5,823,135 | 5,823,135 |
| 1 | 353000 | Station Equipment | 0 | 204,325,929 | 204,325,929 | 0 | 133,302,236 | 133,302,236 | 0 | 71,023,693 | 71,023,693 |
| 1 | 354000 | Towers & Fixtures | 0 | 17,121,798 | 17,121,798 | 0 | 11,170,261 | 11,170,261 | 0 | 5,951,537 | 5,951,537 |
| 1 | 355000 | Poles & Fixtures | 0 | 144,402,932 | 144,402,932 | 0 | 94,208,473 | 94,208,473 | 0 | 50,194,459 | 50,194,459 |
| 1 | 356000 | Overhead Conductors & Devices | 0 | 112,161,534 | 112,161,534 | 0 | 73,174,185 | 73,174,185 | 0 | 38,987,349 | 38,987,349 |
| 1 | 357000 | Underground Conduit | 0 | 2,605,487 | 2,605,487 | 0 | 1,699,820 | 1,699,820 | 0 | 905,667 | 905,667 |
| 1 | 358000 | Underground Conductors & Devices | 0 | 2,330,072 | 2,330,072 | 0 | 1,520,139 | 1,520,139 | 0 | 809,933 | 809,933 |
| 1 | 359000 | Roads & Trails | 0 | 1,872,246 | 1,872,246 | 0 | 1,221,453 | 1,221,453 | 0 | 650,793 | 650,793 |
| TOTAL TRANSMISSION PLANT | | | 0 | 520,847,359 | 520,847,359 | 0 | 339,800,817 | 339,800,817 | 0 | 181,046,542 | 181,046,542 |
| 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 | 1,854,018 | 0 | 1,854,018 | 153,648 | 0 | 153,648 | 1,700,370 | 0 | 1,700,370 |
| 99 | 361000 | Structures & Improvements | 17,332,980 | 0 | 17,332,980 | 12,128,692 | 0 | 12,128,692 | 5,204,288 | 0 | 5,204,288 |
| 99 | 362000 | Station Equipment | 105,742,498 | 0 | 105,742,498 | 68,706,115 | 0 | 68,706,115 | 37,036,383 | 0 | 37,036,383 |
| 99 | 364000 | Poles, Towers, & Fixtures | 247,585,123 | 0 | 247,585,123 | 151,504,386 | 0 | 151,504,386 | 96,080,737 | 0 | 96,080,737 |
| 99 | 365000 | Overhead Conductors & Devices | 165,861,545 | 0 | 165,861,545 | 102,350,492 | 0 | 102,350,492 | 63,511,053 | 0 | 63,511,053 |
| 99 | 366000 | Underground Conduit | 82,724,303 | 0 | 82,724,303 | 51,653,931 | 0 | 51,653,931 | 31,070,372 | 0 | 31,070,372 |
| 99 | 367000 | Underground Conductors & Devices | 137,559,319 | 0 | 137,559,319 | 88,636,347 | 0 | 88,636,347 | 48,922,972 | 0 | 48,922,972 |
| 99 | 368000 | Line Transformers | 193,451,796 | 0 | 193,451,796 | 128,801,571 | 0 | 128,801,571 | 64,650,225 | 0 | 64,650,225 |
| 99 | 369XXX | Services | 124,450,274 | 0 | 124,450,274 | 77,902,633 | 0 | 77,902,633 | 46,547,641 | 0 | 46,547,641 |
| 99 | 370000 | Meters | 47,750,207 | 0 | 47,750,207 | 26,832,140 | 0 | 26,832,140 | 20,918,067 | 0 | 20,918,067 |
| 99 | 373XXX | Street Light & Signal Systems | 34,947,557 | 0 | 34,947,557 | 20,993,652 | 0 | 20,993,652 | 13,953,905 | 0 | 13,953,905 |
| TOTAL DISTRIBUTION PLANT | | | 1,163,844,251 | 0 | 1,163,844,251 | 733,004,545 | 0 | 733,004,545 | 430,839,706 | 0 | 430,839,706 |
| GENERAL PLANT: (From Report C-GPL) | | | | | | | | | | | |
| 4 | 389XXX | Land & Land Rights | 1,076,453 | 3,095,087 | 4,171,540 | 370,266 | 2,074,606 | 2,444,872 | 706,187 | 1,020,481 | 1,726,668 |
| 4 | 390XXX | Structures & Improvements | 11,366,544 | 48,415,082 | 59,781,626 | 5,685,349 | 32,452,145 | 38,137,494 | 5,681,195 | 15,962,937 | 21,644,132 |
| 4 | 391XXX | Office Furniture & Equipment | 1,482,454 | 35,061,051 | 36,543,505 | 1,474,519 | 23,501,072 | 24,975,591 | 7,935 | 11,559,979 | 11,567,914 |
| 4 | 392XXX | Transportation Equipment | 12,254,044 | 7,905,920 | 20,159,964 | 8,783,149 | 5,299,259 | 14,082,408 | 3,470,895 | 2,606,661 | 6,077,556 |
| 4 | 393000 | Stores Equipment | 287,498 | 1,564,493 | 1,851,991 | 123,692 | 1,048,664 | 1,172,356 | 163,806 | 515,829 | 679,635 |
| 4 | 394000 | Tools, Shop & Garage Equipment | 1,577,601 | 6,165,616 | 7,743,217 | 1,193,990 | 4,132,751 | 5,326,741 | 383,611 | 2,032,865 | 2,416,476 |
| 4 | 395000 | Laboratory Equipment | 287,456 | 1,191,210 | 1,478,666 | 187,102 | 798,456 | 985,558 | 100,354 | 392,754 | 493,108 |
| 4 | 396XXX | Power Operated Equipment | 27,144,296 | 10,420,715 | 37,565,011 | 16,964,350 | 6,984,901 | 23,949,251 | 10,179,946 | 3,435,814 | 13,615,760 |
| 4 | 397XXX | Communications Equipment | 13,119,428 | 49,128,167 | 62,247,595 | 7,255,253 | 32,930,119 | 40,185,372 | 5,864,175 | 16,198,048 | 22,062,223 |
| 4 | 398000 | Miscellaneous Equipment | 2,541 | 301,844 | 304,385 | 104 | 202,323 | 202,427 | 2,437 | 99,521 | 101,958 |
| TOTAL GENERAL PLANT | | | 68,598,315 | 163,249,185 | 231,847,500 | 42,037,774 | 109,424,296 | 151,462,070 | 26,560,541 | 53,824,889 | 80,385,430 |
| TOTAL PLANT IN SERVICE | | | 1,234,578,183 | 1,909,184,524 | 3,143,762,707 | 777,165,194 | 1,249,001,361 | 2,026,166,555 | 457,412,989 | 660,183,163 | 1,117,596,152 |

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended September 30, 2012
Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

| Ref/Basis | Account | Description | *****SYSTEM***** | | | *****WASHINGTON***** | | | *****IDAHO***** | | |
|---|---------|---|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| E-ADEP | | Steam Production Plant | 0 | (273,031,650) | (273,031,650) | 0 | (178,125,848) | (178,125,848) | 0 | (94,905,802) | (94,905,802) |
| E-ADEP | | Hydro Production Plant | 0 | (109,368,484) | (109,368,484) | 0 | (71,351,999) | (71,351,999) | 0 | (38,016,485) | (38,016,485) |
| E-ADEP | | Other Production Plant | 0 | (73,431,819) | (73,431,819) | 0 | (47,906,919) | (47,906,919) | 0 | (25,524,900) | (25,524,900) |
| E-ADEP | | Transmission Plant | 0 | (176,575,961) | (176,575,961) | 0 | (115,198,157) | (115,198,157) | 0 | (61,377,804) | (61,377,804) |
| E-ADEP | | Distribution Plant | (353,419,654) | 0 | (353,419,654) | (217,961,431) | 0 | (217,961,431) | (135,458,223) | 0 | (135,458,223) |
| E-ADEP | | General Plant | (20,863,670) | (57,432,217) | (78,295,887) | (11,664,343) | (38,496,241) | (50,160,584) | (9,199,327) | (18,935,976) | (28,135,303) |
| TOTAL ACCUMULATED DEPRECIATION | | | (374,283,324) | (689,840,131) | (1,064,123,455) | (229,625,774) | (451,079,164) | (680,704,938) | (144,657,550) | (238,760,967) | (383,418,517) |
| ACCUMULATED AMORTIZATION | | | | | | | | | | | |
| E-AAMT | | Production/Transmission-Franchises/Misc Intangibles | 0 | (6,318,121) | (6,318,121) | 0 | (4,121,942) | (4,121,942) | 0 | (2,196,179) | (2,196,179) |
| E-AAMT | | Distribution-Franchises/Misc Intangibles | (74,906) | 0 | (74,906) | (74,906) | 0 | (74,906) | 0 | 0 | 0 |
| E-AAMT | | General Plant - 303000 | 0 | (32,120) | (32,120) | 0 | (20,955) | (20,955) | 0 | (11,165) | (11,165) |
| E-AAMT | | Miscellaneous IT Intangible Plant -3031XX | (213,516) | (14,622,254) | (14,835,770) | (212,820) | (9,801,150) | (10,013,970) | (696) | (4,821,104) | (4,821,800) |
| E-AAMT | | General Plant - 390200, 396200 | (120,801) | (131,921) | (252,722) | (117,232) | (88,425) | (205,657) | (3,569) | (43,496) | (47,065) |
| TOTAL ACCUMULATED AMORTIZATION | | | (409,223) | (21,104,416) | (21,513,639) | (404,958) | (14,032,472) | (14,437,430) | (4,265) | (7,071,944) | (7,076,209) |
| TOTAL ACCUMULATED DEPR/AMORT | | | (374,692,547) | (710,944,547) | (1,085,637,094) | (230,030,732) | (465,111,636) | (695,142,368) | (144,661,815) | (245,832,911) | (390,494,726) |
| NET ELECTRIC UTILITY PLANT before DFIT | | | 859,885,636 | 1,198,239,977 | 2,058,125,613 | 547,134,462 | 783,889,725 | 1,331,024,187 | 312,751,174 | 414,350,252 | 727,101,426 |
| ACCUMULATED DFIT | | | | | | | | | | | |
| 12 | | ADFIT - FAS 109 Electric Plant (182310, 283170) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | | ADFIT - Colstrip PCB (283200) | 0 | (413,759) | (413,759) | 0 | (269,936) | (269,936) | 0 | (143,823) | (143,823) |
| 12 | | ADFIT - Electric Plant In Service (282900) | 0 | (275,253,805) | (275,253,805) | 0 | (178,012,141) | (178,012,141) | 0 | (97,241,664) | (97,241,664) |
| 4 | | ADFIT - Common Plant (282900 from C-DTX) | 0 | (24,268,666) | (24,268,666) | 0 | (16,267,044) | (16,267,044) | 0 | (8,001,622) | (8,001,622) |
| 4 | | ADFIT - Common Plant (283750 from C-DTX) | 0 | (234,776) | (234,776) | 0 | (157,368) | (157,368) | 0 | (77,408) | (77,408) |
| 1 | | ADFIT - Lake CDA CDR Fund - Allocated (283324) | 0 | (3,325,000) | (3,325,000) | 0 | (2,169,230) | (2,169,230) | 0 | (1,155,770) | (1,155,770) |
| 1 | | ADFIT - CDA IPA Fund Deposit (283325) | 0 | (700,000) | (700,000) | 0 | (456,680) | (456,680) | 0 | (243,320) | (243,320) |
| 1 | | ADFIT - CDA Lake Settlement - Allocated (283382) | 0 | (13,633,711) | (13,633,711) | 0 | (8,894,633) | (8,894,633) | 0 | (4,739,078) | (4,739,078) |
| 12 | | ADFIT - Electric portion of Bond Redemptions (283850) | 0 | (4,857,942) | (4,857,942) | 0 | (3,141,728) | (3,141,728) | 0 | (1,716,214) | (1,716,214) |
| TOTAL ACCUMULATED DFIT | | | 0 | (322,687,659) | (322,687,659) | 0 | (209,368,760) | (209,368,760) | 0 | (113,318,899) | (113,318,899) |
| NET ELECTRIC UTILITY PLANT | | | 859,885,636 | 875,552,318 | 1,735,437,954 | 547,134,462 | 574,520,965 | 1,121,655,427 | 312,751,174 | 301,031,353 | 613,782,527 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|----------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.240% | 34.760% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 67.029% | 32.971% |
| E-ALL | 12 | Net Electric Plant (before DFIT) | 100.000% | 64.672% | 35.328% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended September 30, 2012
 Average of Monthly Averages Basis

Report ID:
 E-APL-12A

AVISTA UTILITIES

| ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | | |
|--------------------|--|-------------|------------------------|---------------|-------------|-------------------|---------------|-------------|-------------|-------------|
| Ref/Basis | Description (Accounts) | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| E-PLT | NET ELECTRIC PLANT IN SERVICE | 859,885,636 | 875,552,318 | 1,735,437,954 | 547,134,462 | 574,520,965 | 1,121,655,427 | 312,751,174 | 301,031,353 | 613,782,527 |
| | OTHER ADJUSTMENTS | | | | | | | | | |
| 4 | Gain on Sale of General Office Bldg (253850) | 0 | (6,128) | (6,128) | 0 | (4,108) | (4,108) | 0 | (2,020) | (2,020) |
| 4 | ADFIT - Gain on Sale of General Office Bldg (190850) | 0 | 2,149 | 2,149 | 0 | 1,440 | 1,440 | 0 | 709 | 709 |
| 99 | Colstrip 3 AFUDC Reallocation | 0 | 0 | 0 | (1,156,332) | 0 | (1,156,332) | 1,156,332 | 0 | 1,156,332 |
| 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) | (2,500,934) | 0 | (2,500,934) | (801,506) | 0 | (801,506) | (1,699,428) | 0 | (1,699,428) |
| 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) | 6,748,141 | 0 | 6,748,141 | 4,336,041 | 0 | 4,336,041 | 2,412,100 | 0 | 2,412,100 |
| 99 | ADFIT - Kettle Falls Disallowed (190420) | 373,538 | 0 | 373,538 | 373,538 | 0 | 373,538 | 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) | 1,037,857 | 0 | 1,037,857 | 0 | 0 | 0 | 1,037,857 | 0 | 1,037,857 |
| 99 | ADFIT - Boulder Park Disallowed (190040) | 546,750 | 0 | 546,750 | 0 | 0 | 0 | 546,750 | 0 | 546,750 |
| 99 | Investment in WNP3 Exchange Power (124900, 124930) | 18,170,669 | 0 | 18,170,669 | 18,170,669 | 0 | 18,170,669 | 0 | 0 | 0 |
| 99 | ADFIT - WNP3 Exchange Power (283120) | (3,265,575) | 0 | (3,265,575) | (3,265,575) | 0 | (3,265,575) | 0 | 0 | 0 |
| 99 | CDA Lake Settlement - WA (182382) | 1,318,358 | 0 | 1,318,358 | 1,318,358 | 0 | 1,318,358 | 0 | 0 | 0 |
| 99 | CDA Lake Settlement - ID (186382) | 263,287 | 0 | 263,287 | 0 | 0 | 0 | 263,287 | 0 | 263,287 |
| 99 | ADFIT - CDA Lake Settlement - Direct (283382) | (553,576) | 0 | (553,576) | (461,426) | 0 | (461,426) | (92,150) | 0 | (92,150) |
| 99 | CDA CDR Fund - Direct (182324) | 95,897 | 0 | 95,897 | 95,897 | 0 | 95,897 | 0 | 0 | 0 |
| 99 | ADFIT - CDA CDR Fund - Direct (283324) | (33,564) | 0 | (33,564) | (33,564) | 0 | (33,564) | 0 | 0 | 0 |
| 99 | Spokane River Relicensing (182322) | 681,413 | 0 | 681,413 | 632,142 | 0 | 632,142 | 49,271 | 0 | 49,271 |
| 99 | ADFIT - Spokane River Relicensing (283322) | (238,476) | 0 | (238,476) | (221,235) | 0 | (221,235) | (17,241) | 0 | (17,241) |
| 99 | Spokane River PM&Es (182323) | 630,870 | 0 | 630,870 | 401,405 | 0 | 401,405 | 229,465 | 0 | 229,465 |
| 99 | ADFIT - Spokane River PM&Es (283323) | (220,824) | 0 | (220,824) | (140,511) | 0 | (140,511) | (80,313) | 0 | (80,313) |
| 99 | Montana Riverbed Settlement (186360) | 4,837,032 | 0 | 4,837,032 | 3,213,954 | 0 | 3,213,954 | 1,623,078 | 0 | 1,623,078 |
| 99 | ADFIT - Montana Riverbed Settlement (283365) | (1,692,962) | 0 | (1,692,962) | (1,124,885) | 0 | (1,124,885) | (568,077) | 0 | (568,077) |
| 99 | Lancaster Generation (182312) | 4,986,667 | 0 | 4,986,667 | 4,986,667 | 0 | 4,986,667 | 0 | 0 | 0 |
| 99 | ADFIT - Lancaster Generation (283312) | (1,745,333) | 0 | (1,745,333) | (1,745,333) | 0 | (1,745,333) | 0 | 0 | 0 |
| 99 | Weatherization Loans - Sandpoint (124350) | 61,677 | 0 | 61,677 | 0 | 0 | 0 | 61,677 | 0 | 61,677 |
| 99 | Def Palouse Wind & Thornton Sw St (186810) | 990 | 0 | 990 | 990 | 0 | 990 | 0 | 0 | 0 |
| 99 | ADFIT - Palouse Wind & Thornton Sw St (283810) | (346) | 0 | (346) | (346) | 0 | (346) | 0 | 0 | 0 |
| 4 | Customer Advances (252000) | (870,957) | (254) | (871,211) | (241,573) | (170) | (241,743) | (629,384) | (84) | (629,468) |
| 99 | Customer Deposits (235199) | (3,510,211) | 0 | (3,510,211) | (3,510,211) | 0 | (3,510,211) | 0 | 0 | 0 |
| C-WKC | Working Capital | 18,188,000 | 7,262,686 | 25,450,686 | 18,188,000 | 0 | 18,188,000 | 0 | 7,262,686 | 7,262,686 |
| 99 | DSM Programs (186710) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL OTHER ADJUSTMENTS | 35,917,859 | 7,258,453 | 43,176,312 | 34,878,438 | (2,838) | 34,875,600 | 1,039,421 | 7,261,291 | 8,300,712 |
| | NET RATE BASE | 895,803,495 | 882,810,771 | 1,778,614,266 | 582,012,900 | 574,518,127 | 1,156,531,027 | 313,790,595 | 308,292,644 | 622,083,239 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|----------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.240% | 34.760% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 67.029% | 32.971% |
| E-ALL | 12 | Net Electric Plant (before DFIT) | 100.000% | 64.672% | 35.328% |
| E-ALL | 13 | Net Electric General Plant | 100.000% | 65.972% | 34.028% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC DEPRECIATION EXPENSE | E-DEPX-12A |
| For Twelve Months Ended September 30, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | |
|--------------------------------------|---------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| Electric Production | | | | | | | | | | | | | | |
| 1 | Steam (ED-AN) | 10,700,782 | 10,700,782 | | | 10,700,782 | 10,700,782 | | 6,981,190 | 6,981,190 | | 3,719,592 | 3,719,592 | |
| 1 | Hydro (ED-AN) | 8,858,043 | 8,858,043 | | | 8,858,043 | 8,858,043 | | 5,778,987 | 5,778,987 | | 3,079,056 | 3,079,056 | |
| 1 | Other (ED-AN) | 8,329,096 | 8,329,096 | | | 8,329,096 | 8,329,096 | | 5,433,902 | 5,433,902 | | 2,895,194 | 2,895,194 | |
| Total Electric Production | | 27,887,921 | 27,887,921 | | | 27,887,921 | 27,887,921 | | 18,194,079 | 18,194,079 | | 9,693,842 | 9,693,842 | |
| Electric Transmission | | | | | | | | | | | | | | |
| 1 | ED-AN | 10,612,010 | 10,612,010 | | | 10,612,010 | 10,612,010 | | 6,923,275 | 6,923,275 | | 3,688,735 | 3,688,735 | |
| Total Electric Transmission | | 10,612,010 | 10,612,010 | | | 10,612,010 | 10,612,010 | | 6,923,275 | 6,923,275 | | 3,688,735 | 3,688,735 | |
| Electric Distribution | | | | | | | | | | | | | | |
| | ED-ID | 11,144,908 | 11,144,908 | | | 11,144,908 | 11,144,908 | | | | | 11,144,908 | 11,144,908 | |
| | ED-WA | 20,298,086 | 20,298,086 | | | 20,298,086 | 20,298,086 | 20,298,086 | | 20,298,086 | | | | |
| Total Electric Distribution | | 31,442,994 | 31,442,994 | | | 31,442,994 | 31,442,994 | 20,298,086 | | 20,298,086 | | 11,144,908 | 11,144,908 | |
| Gas Underground Storage | | | | | | | | | | | | | | |
| | GD-AN | 623,587 | 623,587 | | | | | | | | | | | |
| | GD-OR | 112,189 | | 112,189 | | | | | | | | | | |
| Total Gas Underground Storage | | 735,776 | 623,587 | 112,189 | | | | | | | | | | |
| Gas Distribution | | | | | | | | | | | | | | |
| | GD-AN | 36,925 | 36,925 | | | | | | | | | | | |
| | GD-ID | 3,632,309 | 3,632,309 | | | | | | | | | | | |
| | GD-WA | 6,886,348 | 6,886,348 | | | | | | | | | | | |
| | GD-OR | 3,760,868 | | 3,760,868 | | | | | | | | | | |
| Total Gas Distribution | | 14,316,450 | 10,555,582 | 3,760,868 | | | | | | | | | | |
| General Plant | | | | | | | | | | | | | | |
| 4 | ED-AN | 2,579,236 | 2,579,236 | | | 2,579,236 | 2,579,236 | | 1,728,836 | 1,728,836 | | 850,400 | 850,400 | |
| | ED-ID | 293,470 | 293,470 | | 293,470 | 293,470 | 293,470 | | | | 293,470 | | 293,470 | |
| | ED-WA | 853,590 | 853,590 | | 853,590 | 853,590 | 853,590 | 853,590 | | 853,590 | | | | |
| 7,4 | CD-AA | 10,425,355 | 7,510,843 | 2,073,499 | 841,013 | 7,510,843 | 7,510,843 | | 5,034,443 | 5,034,443 | | 2,476,400 | 2,476,400 | |
| 9,4 | CD-AN | 349,540 | 274,952 | 74,588 | | 274,952 | 274,952 | | 184,298 | 184,298 | | 90,654 | 90,654 | |
| 9 | CD-ID | 420,215 | 330,545 | 89,670 | | 330,545 | 330,545 | | | | 330,545 | | 330,545 | |
| 9 | CD-WA | 154,529 | 121,554 | 32,975 | | 121,554 | 121,554 | 121,554 | | 121,554 | | | | |
| 8 | GD-AA | 162,674 | | 116,037 | 46,637 | | | | | | | | | |
| | GD-AN | 32,121 | | 32,121 | | | | | | | | | | |
| | GD-ID | 72,887 | | 72,887 | | | | | | | | | | |
| | GD-WA | 248,379 | | 248,379 | | | | | | | | | | |
| | GD-OR | 255,282 | | 255,282 | | | | | | | | | | |
| Total General Plant | | 15,847,278 | 11,964,190 | 2,740,156 | 1,142,932 | 1,599,159 | 10,365,031 | 11,964,190 | 975,144 | 6,947,577 | 7,922,721 | 624,015 | 3,417,454 | 4,041,469 |
| Total Depreciation Expense | | 100,842,429 | 81,907,115 | 13,919,325 | 5,015,989 | 33,042,153 | 48,864,962 | 81,907,115 | 21,273,230 | 32,064,931 | 53,338,161 | 11,768,923 | 16,800,031 | 28,568,954 |

| Allocation Ratios: | | Electric | Gas-North | Gas-South | Jurisdiction - | Washington | Idaho | |
|--------------------|--------------------------------|----------|-----------|-----------|----------------|-------------------------------|---------|---------|
| 7 | Elec/Gas North/Oregon 4-Factor | 72.044% | 19.889% | 8.067% | 1 | Production/Transmission Ratio | 65.240% | 34.760% |
| 8 | Gas North/Oregon 4-Factor | 0.000% | 71.331% | 28.669% | 4 | Jurisdictional 4-Factor Ratio | 67.029% | 32.971% |
| 9 | Elec/Gas North 4-Factor | 78.661% | 21.339% | 0.000% | | | | |

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC AMORTIZATION EXPENSE | E-AMTX-12A |
| For Twelve Months Ended September 30, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | System | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | | | | |
|---|------------------------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|------------------|------------------|------------------------|------------------|------------------|-------------------|----------------|------------------|------------------|---------------|------------------|------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | | | | |
| Production/Transmission | | | | | | | | | | | | | | | | | |
| 1 | Franchises (302000) | ED-AN | 917,010 | 917,010 | | 917,010 | 917,010 | | 598,257 | 598,257 | | 318,753 | 318,753 | | | | |
| 1 | Misc Intangible PIt (303000) | ED-AN | 92,788 | 92,788 | | 92,788 | 92,788 | | 60,535 | 60,535 | | 32,253 | 32,253 | | | | |
| Total Production/Transmission | | | 1,009,798 | 1,009,798 | | 1,009,798 | 1,009,798 | | 658,792 | 658,792 | | 351,006 | 351,006 | | | | |
| Distribution | | | | | | | | | | | | | | | | | |
| | Franchises (302000) | ED-WA | 23,940 | 23,940 | | 23,940 | 23,940 | | 23,940 | 23,940 | | | | | | | |
| | Misc Intangible PIt (303000) | ED-WA | 2,833 | 2,833 | | 2,833 | 2,833 | | 2,833 | 2,833 | | | | | | | |
| Total Distribution | | | 26,773 | 26,773 | | 26,773 | 26,773 | | 26,773 | 26,773 | | | | | | | |
| General Plant - 303000 | | | | | | | | | | | | | | | | | |
| 9,1 | | CD-AN | 9,710 | 7,638 | 2,072 | | 7,638 | 7,638 | | 4,983 | 4,983 | | 2,655 | 2,655 | | | |
| | | GD-ID | 3,892 | | 3,892 | | | | | | | | | | | | |
| | | GD-WA | 23,163 | | 23,163 | | | | | | | | | | | | |
| | | GD-OR | 7,771 | | 7,771 | | | | | | | | | | | | |
| Total General Plant - 303000 | | | 44,536 | 7,638 | 29,127 | 7,771 | | 7,638 | 7,638 | | 4,983 | 4,983 | | 2,655 | 2,655 | | |
| Miscellaneous IT Intangible Plant - 3031XX | | | | | | | | | | | | | | | | | |
| 7,4 | | CD-AA | 7,538,429 | 5,430,986 | 1,499,318 | 608,125 | | 5,430,986 | 5,430,986 | | 3,640,336 | 3,640,336 | | 1,790,650 | 1,790,650 | | |
| 4 | | ED-AN | 211,274 | 211,274 | | | | 211,274 | 211,274 | | 141,615 | 141,615 | | 69,659 | 69,659 | | |
| | | ED-ID | 2,559 | 2,559 | | | | 2,559 | 2,559 | | | | 2,559 | 2,559 | | | |
| | | ED-WA | 272,369 | 272,369 | | | | 272,369 | 272,369 | | | | | | | | |
| 8 | | GD-AA | 336,804 | | 240,246 | 96,558 | | | | | | | | | | | |
| | | GD-AN | 2,317 | | 2,317 | | | | | | | | | | | | |
| | | GD-OR | 6,826 | | 6,826 | | | | | | | | | | | | |
| Total Miscellaneous IT Intangible PIt - 3031XX | | | 8,370,578 | 5,917,188 | 1,741,881 | 711,509 | | 274,928 | 5,642,260 | 5,917,188 | | 272,369 | 3,781,951 | 4,054,320 | 2,559 | 1,860,309 | 1,862,868 |
| Gas Underground Storage | | | | | | | | | | | | | | | | | |
| | | GD-AN | 227 | | 227 | | | | | | | | | | | | |
| Total Gas Underground Storage | | | 227 | | 227 | | | | | | | | | | | | |
| General Plant - 390200, 396200 | | | | | | | | | | | | | | | | | |
| 7,4 | | CD-AA | 31,453 | 22,660 | 6,256 | 2,537 | | 22,660 | 22,660 | | 15,189 | 15,189 | | 7,471 | 7,471 | | |
| 4 | | ED-AN | 26,030 | 26,030 | | | | 26,030 | 26,030 | | 17,448 | 17,448 | | 8,582 | 8,582 | | |
| | | GD-OR | 4,479 | | 4,479 | | | | | | | | | | | | |
| Total General Plant - 390200, 396200 | | | 61,962 | 48,690 | 6,256 | 7,016 | | 48,690 | 48,690 | | 32,637 | 32,637 | | 16,053 | 16,053 | | |
| Total Amortization Expense | | | 9,513,874 | 7,010,087 | 1,777,491 | 726,296 | | 301,701 | 6,708,386 | 7,010,087 | | 299,142 | 4,478,363 | 4,777,505 | 2,559 | 2,230,023 | 2,232,582 |

| Allocation Ratios: | | | | | | | | | | | | | |
|---------------------------|--------------------------------|--|-----------------|------------------|------------------|-----------------------|-------------------------------|--|-------------------|--------------|--|---------|--|
| Service - | | | Electric | Gas-North | Gas-South | Jurisdiction - | | | Washington | Idaho | | | |
| 7 | Elec/Gas North/Oregon 4-Factor | | 72.044% | 19.889% | 8.067% | 1 | Production/Transmission Ratio | | 65.240% | | | 34.760% | |
| 8 | Gas North/Oregon 4-Factor | | 0.000% | 71.331% | 28.669% | 4 | Jurisdictional 4-Factor Ratio | | 67.029% | | | 32.971% | |
| 9 | Elec/Gas North 4-Factor | | 78.661% | 21.339% | 0.000% | | | | | | | | |

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| RESULTS OF OPERATIONS | Report ID: E-ADEP-12A |
| ELECTRIC ACCUMULATED DEPRECIATION | |
| For Twelve Months Ended September 30, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|---------------------------------------|--------------------------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|-----------------------|-------------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| Electric Production | | | | | | | | | | | | | |
| 1 | Steam (ED-AN) | (273,031,650) | (273,031,650) | | | (273,031,650) | (273,031,650) | | (178,125,848) | (178,125,848) | | (94,905,802) | (94,905,802) |
| 1 | Hydro (ED-AN) | (109,368,484) | (109,368,484) | | | (109,368,484) | (109,368,484) | | (71,351,999) | (71,351,999) | | (38,016,485) | (38,016,485) |
| 1 | Other (ED-AN) | (73,431,819) | (73,431,819) | | | (73,431,819) | (73,431,819) | | (47,906,919) | (47,906,919) | | (25,524,900) | (25,524,900) |
| Total Electric Production | | (455,831,953) | (455,831,953) | | | (455,831,953) | (455,831,953) | | (297,384,766) | (297,384,766) | | (158,447,187) | (158,447,187) |
| Electric Transmission | | | | | | | | | | | | | |
| 1 | ED-AN | (176,575,961) | (176,575,961) | | | (176,575,961) | (176,575,961) | | (115,198,157) | (115,198,157) | | (61,377,804) | (61,377,804) |
| Total Electric Transmission | | (176,575,961) | (176,575,961) | | | (176,575,961) | (176,575,961) | | (115,198,157) | (115,198,157) | | (61,377,804) | (61,377,804) |
| Electric Distribution | | | | | | | | | | | | | |
| | ED-ID | (135,458,223) | (135,458,223) | | | (135,458,223) | (135,458,223) | | | | | (135,458,223) | (135,458,223) |
| | ED-WA | (217,961,431) | (217,961,431) | | | (217,961,431) | (217,961,431) | (217,961,431) | | | (217,961,431) | | |
| Total Electric Distribution | | (353,419,654) | (353,419,654) | | | (353,419,654) | (353,419,654) | (217,961,431) | | (217,961,431) | | (135,458,223) | (135,458,223) |
| Gas Underground Storage | | | | | | | | | | | | | |
| | GD-AN | (12,033,292) | | (12,033,292) | | | | | | | | | |
| | GD-OR | (324,447) | | (324,447) | | | | | | | | | |
| Total Gas Underground Storage | | (12,357,739) | | (12,033,292) | | (324,447) | | | | | | | |
| Gas Distribution | | | | | | | | | | | | | |
| | GD-AN | (1,425,389) | | (1,425,389) | | | | | | | | | |
| | GD-ID | (50,653,656) | | (50,653,656) | | | | | | | | | |
| | GD-WA | (100,337,501) | | (100,337,501) | | | | | | | | | |
| | GD-OR | (86,037,816) | | (86,037,816) | | | | | | | | | |
| Total Gas Distribution | | (238,454,362) | | (152,416,546) | | (86,037,816) | | | | | | | |
| General Plant | | | | | | | | | | | | | |
| 4 | ED-AN | (32,278,133) | (32,278,133) | | | | | | (21,635,710) | (21,635,710) | | (10,642,423) | (10,642,423) |
| | ED-ID | (5,753,647) | (5,753,647) | | | (5,753,647) | (5,753,647) | | | | (5,753,647) | | (5,753,647) |
| | ED-WA | (10,048,810) | (10,048,810) | | | (10,048,810) | (10,048,810) | (10,048,810) | | | | | |
| 7,4 | CD-AA | (23,258,364) | (16,756,256) | (4,625,856) | (1,876,252) | | | | | | | (5,524,705) | (5,524,705) |
| 9,4 | CD-AN | (10,675,975) | (8,397,828) | (2,278,147) | | | | | (5,628,980) | (5,628,980) | | (2,768,848) | (2,768,848) |
| 9 | CD-ID | (4,380,417) | (3,445,680) | (934,737) | | | | | | | | | |
| 9 | CD-WA | (2,053,792) | (1,615,533) | (438,259) | | | | | | | | | |
| 8 | GD-AA | (1,190,495) | | (849,192) | (341,303) | | | | (1,615,533) | (1,615,533) | | | |
| | GD-AN | (868,701) | | (868,701) | | | | | | | | | |
| | GD-ID | (948,279) | | (948,279) | | | | | | | | | |
| | GD-WA | (2,286,580) | | (2,286,580) | | | | | | | | | |
| | GD-OR | (3,401,946) | | (3,401,946) | | | | | | | | | |
| Total General Plant | | (97,145,139) | (78,295,887) | (13,229,751) | (5,619,501) | (20,863,670) | (57,432,217) | (78,295,887) | (11,664,343) | (38,496,241) | (50,160,584) | (9,199,327) | (18,935,976) |
| Total Accumulated Depreciation | | (1,333,784,808) | (1,064,123,455) | (177,679,589) | (91,981,764) | (374,283,324) | (689,840,131) | (1,064,123,455) | (229,625,774) | (451,079,164) | (680,704,938) | (144,657,550) | (238,760,967) |
| Allocation Ratios: | | | | | | | | | | | | | |
| Service - | | | Electric | Gas-North | Gas-South | Jurisdiction - | | | Washington | Idaho | | | |
| 7 | Elec/Gas North/Oregon 4-Factor | | 72.044% | 19.889% | 8.067% | 1 | Production/Transmission Ratio | | | 65.240% | 34.760% | | |
| 8 | Gas North/Oregon 4-Factor | | 0.000% | 71.331% | 28.669% | 4 | Jurisdictional 4-Factor Ratio | | | 67.029% | 32.971% | | |
| 9 | Elec/Gas North 4-Factor | | 78.661% | 21.339% | 0.000% | | | | | | | | |

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ACCUMULATED AMORTIZATION | E-AAAMT-12A |
| For Twelve Months Ended September 30, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | System | | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | | |
|---|--------------------------------|-------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|-------------------------------|---------------------|------------------------|--------------------|------------------|---------------------|---------------------|-----------------|--------------------|--------------------|
| | | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | | |
| Production/Transmission | | | | | | | | | | | | | | | | |
| 1 | Franchises (302000) | ED-AN | (5,779,278) | (5,779,278) | | (5,779,278) | (5,779,278) | | (3,770,401) | (3,770,401) | | (2,008,877) | (2,008,877) | | | |
| 1 | Misc Intangible Plt (303000) | ED-AN | (538,843) | (538,843) | | (538,843) | (538,843) | | (351,541) | (351,541) | | (187,302) | (187,302) | | | |
| Total Production/Transmission | | | (6,318,121) | (6,318,121) | | (6,318,121) | (6,318,121) | | (4,121,942) | (4,121,942) | | (2,196,179) | (2,196,179) | | | |
| Distribution | | | | | | | | | | | | | | | | |
| | Franchises (302000) | ED-WA | (54,694) | (54,694) | | (54,694) | (54,694) | | (54,694) | (54,694) | | | | | | |
| | Misc Intangible Plt (303000) | ED-WA | (20,212) | (20,212) | | (20,212) | (20,212) | | (20,212) | (20,212) | | | | | | |
| Total Distribution | | | (74,906) | (74,906) | | (74,906) | (74,906) | | (74,906) | (74,906) | | | | | | |
| General Plant - 303000 | | | | | | | | | | | | | | | | |
| 9,1 | | CD-AN | (40,833) | (32,120) | (8,713) | | (32,120) | (32,120) | | (20,955) | (20,955) | | (11,165) | (11,165) | | |
| | | GD-ID | (39,985) | | (39,985) | | | | | | | | | | | |
| | | GD-WA | (82,945) | | (82,945) | | | | | | | | | | | |
| | | GD-OR | (42,860) | | (42,860) | | | | | | | | | | | |
| Total General Plant - 303000 | | | (206,623) | (32,120) | (131,643) | | (32,120) | (32,120) | | (20,955) | (20,955) | | (11,165) | (11,165) | | |
| Miscellaneous IT Intangible Plant - 3031XX | | | | | | | | | | | | | | | | |
| 7,4 | | CD-AA | (19,226,919) | (13,851,841) | (3,824,042) | (1,551,036) | | (13,851,841) | (13,851,841) | | (9,284,750) | (9,284,750) | | (4,567,091) | (4,567,091) | |
| 4 | | ED-AN | (770,413) | (770,413) | | | | (770,413) | | (516,400) | (516,400) | | (254,013) | (254,013) | | |
| | | ED-ID | (696) | (696) | | | | (696) | | | | (696) | | (696) | | |
| | | ED-WA | (212,820) | (212,820) | | | | (212,820) | | | | | | | | |
| 8 | | GD-AA | (513,380) | | (366,199) | (147,181) | | | | | | | | | | |
| | | GD-AN | (13,488) | | (13,488) | | | | | | | | | | | |
| | | GD-OR | (44,649) | | (44,649) | | | | | | | | | | | |
| Total Miscellaneous IT Intangible Plant - 3031XX | | | (20,782,365) | (14,835,770) | (4,203,729) | (1,742,866) | | (14,622,254) | (14,835,770) | | (212,820) | (9,801,150) | (10,013,970) | (696) | (4,821,104) | (4,821,800) |
| Gas Underground Storage | | | | | | | | | | | | | | | | |
| | | GD-AN | (239,234) | | (239,234) | | | | | | | | | | | |
| Total Gas Underground Storage | | | (239,234) | | (239,234) | | | | | | | | | | | |
| General Plant - 390200, 396200 | | | | | | | | | | | | | | | | |
| 7,4 | | CD-AA | (136,909) | (98,635) | (27,230) | (11,044) | | (98,635) | (98,635) | | (66,114) | (66,114) | | (32,521) | (32,521) | |
| 9 | | CD-ID | (4,537) | (3,569) | (968) | | | (3,569) | | | | | (3,569) | | | |
| 9 | | CD-WA | (8,332) | (6,554) | (1,778) | | | (6,554) | | (6,554) | | | | | | |
| 4 | | ED-AN | (33,286) | (33,286) | | | | (33,286) | | | | | (10,975) | (10,975) | | |
| | | ED-WA | (110,678) | (110,678) | | | | (110,678) | | (110,678) | | | | | | |
| | | GD-WA | (1,863) | | (1,863) | | | | | | | | | | | |
| | | GD-OR | (45,915) | | (45,915) | | | | | | | | | | | |
| Total General Plant - 390200, 396200 | | | (341,520) | (252,722) | (31,839) | (56,959) | | (131,921) | (252,722) | | (117,232) | (88,425) | (205,657) | (3,569) | (43,496) | (47,065) |
| Total Accumulated Amortization | | | (27,962,769) | (21,513,639) | (4,606,445) | (1,842,685) | | (21,104,416) | (21,513,639) | | (404,958) | (14,032,472) | (14,437,430) | (4,265) | (7,071,944) | (7,076,209) |
| Allocation Ratios: | | | | | | | | | | | | | | | | |
| Service - | | | Electric | Gas-North | Gas-South | Jurisdiction - | Washington | Idaho | | | | | | | | |
| 7 | Elec/Gas North/Oregon 4-Factor | | 72.044% | 19.889% | 8.067% | 1 | Production/Transmission Ratio | 65.240% | 34.760% | | | | | | | |
| 8 | Gas North/Oregon 4-Factor | | 0.000% | 71.331% | 28.669% | 4 | Jurisdictional 4-Factor Ratio | 67.029% | 32.971% | | | | | | | |
| 9 | Elec/Gas North 4-Factor | | 78.661% | 21.339% | 0.000% | | | | | | | | | | | |

| | |
|--|------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-12A |
| For Twelve Months Ended September 30, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description | ***** ELECTRIC ***** | | | ***** GAS NORTH ***** | | | ***** OREGON GAS ***** | | | | |
|-----------|---------|------------------------------|----------------------|------------------|------------------|-----------------------|-------------------|------------------|------------------------|-------------------|-------------------|------------------|------------------|
| | | | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Oregon | Allocated |
| | 389XXX | Land & Land Rights | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 385,036 | 0 | 362,262 | 22,774 | 385,036 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 477,164 | 0 | 0 | 0 | 0 | 477,164 | 0 | 0 | 477,164 | 0 | 0 |
| 99 | | GD-OR / AS | 472,075 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 472,075 | 0 | 472,075 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 3,939,109 | 0 | 0 | 2,837,892 | 2,837,892 | 0 | 0 | 783,449 | 783,449 | 0 | 317,768 |
| 9 | | CD-WA / ID / AN | 1,205,949 | 370,266 | 343,925 | 234,421 | 948,612 | 100,445 | 93,299 | 63,593 | 257,337 | 0 | 0 |
| | | TOTAL ACCOUNT | 6,479,333 | 370,266 | 706,187 | 3,095,087 | 4,171,540 | 577,609 | 93,299 | 847,042 | 1,517,950 | 472,075 | 317,768 |
| | 390XXX | Structures & Improvements | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 5,601,842 | 485,007 | 1,895,305 | 3,221,530 | 5,601,842 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 1,880,198 | 0 | 0 | 0 | 0 | 1,880,198 | 0 | 0 | 1,880,198 | 0 | 0 |
| 99 | | GD-OR / AS | 3,318,235 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,318,235 | 0 | 3,318,235 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 56,898,868 | 0 | 0 | 40,992,220 | 40,992,220 | 0 | 0 | 11,316,616 | 11,316,616 | 0 | 4,590,032 |
| 9 | | CD-WA / ID / AN | 16,765,059 | 5,200,342 | 3,785,889 | 4,201,332 | 13,187,563 | 1,410,738 | 1,027,029 | 1,139,729 | 3,577,496 | 0 | 0 |
| | | TOTAL ACCOUNT | 84,464,202 | 5,685,349 | 5,681,194 | 48,415,082 | 59,781,625 | 3,290,936 | 1,027,029 | 12,456,345 | 16,774,310 | 3,318,235 | 4,590,032 |
| | 391XXX | Office Furniture & Equipment | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 3,763,262 | 1,474,519 | 7,935 | 2,280,808 | 3,763,262 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 2,468 | 0 | 0 | 0 | 0 | 0 | 0 | 2,468 | 2,468 | 0 | 0 |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | GD-AA | 430,531 | 0 | 0 | 0 | 0 | 0 | 0 | 307,102 | 307,102 | 0 | 123,429 |
| 7 | | CD-AA | 45,462,901 | 0 | 0 | 32,753,293 | 32,753,293 | 0 | 0 | 9,042,116 | 9,042,116 | 0 | 3,667,492 |
| 9 | | CD-WA / ID / AN | 34,262 | 0 | 0 | 26,951 | 26,951 | 0 | 0 | 7,311 | 7,311 | 0 | 0 |
| | | TOTAL ACCOUNT | 49,693,424 | 1,474,519 | 7,935 | 35,061,052 | 36,543,506 | 0 | 0 | 9,358,997 | 9,358,997 | 0 | 3,790,921 |
| | 392XXX | Transportation Equipment | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 16,913,362 | 7,661,136 | 2,883,379 | 6,368,847 | 16,913,362 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 6,847,378 | 0 | 0 | 0 | 0 | 4,220,055 | 1,561,111 | 1,066,212 | 6,847,378 | 0 | 0 |
| 99 | | GD-OR / AS | 2,405,093 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,405,093 | 0 | 2,405,093 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 529,797 | 0 | 0 | 381,687 | 381,687 | 0 | 0 | 105,371 | 105,371 | 0 | 42,739 |
| 9 | | CD-WA / ID / AN | 3,642,101 | 1,122,013 | 587,515 | 1,155,385 | 2,864,913 | 304,377 | 159,380 | 313,431 | 777,188 | 0 | 0 |
| | | TOTAL ACCOUNT | 30,337,731 | 8,783,149 | 3,470,894 | 7,905,919 | 20,159,962 | 4,524,432 | 1,720,491 | 1,485,014 | 7,729,937 | 2,405,093 | 42,739 |

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| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-12A |
| For Twelve Months Ended September 30, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description | ***** ELECTRIC ***** | | | ***** GAS NORTH ***** | | | ***** OREGON GAS ***** | | | | | |
|-----------|---------|---------------------------------|----------------------|-------------|----------------|-----------------------|------------|-------------|------------------------|-----------|-----------|-----------------|-----------|-----------|
| | | | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Oregon | Allocated | Total |
| | 393000 | Stores Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 395,329 | 10,739 | 14,745 | 369,845 | 395,329 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 84,271 | 0 | 0 | 0 | 0 | 84,271 | 0 | 0 | 84,271 | 0 | 0 | |
| 99 | | GD-OR / AS | 57,227 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 57,227 | 0 | 57,227 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9 | | CD-WA / ID / AN | 1,851,822 | 112,952 | 149,062 | 1,194,648 | 1,456,662 | 30,641 | 40,437 | 324,082 | 395,160 | 0 | 0 | |
| | | TOTAL ACCOUNT | 2,388,649 | 123,691 | 163,807 | 1,564,493 | 1,851,991 | 114,912 | 40,437 | 324,082 | 479,431 | 57,227 | 0 | 57,227 |
| | 394000 | Tools, Shop, & Garage Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 3,283,200 | 1,165,125 | 376,394 | 1,741,681 | 3,283,200 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 2,022,156 | 0 | 0 | 0 | 0 | 1,153,609 | 445,643 | 422,904 | 2,022,156 | 0 | 0 | |
| 99 | | GD-OR / AS | 910,096 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 910,096 | 910,096 | |
| 8 | | GD-AA | 1,212,935 | 0 | 0 | 0 | 0 | 0 | 0 | 865,199 | 865,199 | 0 | 347,736 | |
| 7 | | CD-AA | 5,827,819 | 0 | 0 | 4,198,594 | 4,198,594 | 0 | 0 | 1,159,095 | 1,159,095 | 0 | 470,130 | |
| 9 | | CD-WA / ID / AN | 332,344 | 28,866 | 7,217 | 225,342 | 261,425 | 7,831 | 1,958 | 61,130 | 70,919 | 0 | 0 | |
| | | TOTAL ACCOUNT | 13,588,550 | 1,193,991 | 383,611 | 6,165,617 | 7,743,219 | 1,161,440 | 447,601 | 2,508,328 | 4,117,369 | 910,096 | 817,866 | 1,727,962 |
| | 395000 | Laboratory Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 1,064,077 | 177,333 | 97,236 | 789,508 | 1,064,077 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 215,637 | 0 | 0 | 0 | 0 | 70,174 | 22,886 | 122,577 | 215,637 | 0 | 0 | |
| 99 | | GD-OR / AS | 196,634 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 196,634 | 196,634 | |
| 8 | | GD-AA | 82,550 | 0 | 0 | 0 | 0 | 0 | 0 | 58,884 | 58,884 | 0 | 23,666 | |
| 7 | | CD-AA | 355,663 | 0 | 0 | 256,234 | 256,234 | 0 | 0 | 70,738 | 70,738 | 0 | 28,691 | |
| 9 | | CD-WA / ID / AN | 201,312 | 9,769 | 3,118 | 145,467 | 158,354 | 2,650 | 846 | 39,462 | 42,958 | 0 | 0 | |
| | | TOTAL ACCOUNT | 2,115,873 | 187,102 | 100,354 | 1,191,209 | 1,478,665 | 72,824 | 23,732 | 291,661 | 388,217 | 196,634 | 52,357 | 248,991 |
| | 396XXX | Power Operated Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 35,905,474 | 16,642,956 | 9,772,330 | 9,490,188 | 35,905,474 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 4,226,494 | 0 | 0 | 0 | 0 | 2,725,633 | 807,467 | 693,394 | 4,226,494 | 0 | 0 | |
| 99 | | GD-OR / AS | 43,834 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43,834 | 43,834 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 554,036 | 0 | 0 | 399,150 | 399,150 | 0 | 0 | 110,192 | 110,192 | 0 | 44,694 | |
| 9 | | CD-WA / ID / AN | 1,602,301 | 321,394 | 407,616 | 531,376 | 1,260,386 | 87,187 | 110,577 | 144,151 | 341,915 | 0 | 0 | |
| | | TOTAL ACCOUNT | 42,332,139 | 16,964,350 | 10,179,946 | 10,420,714 | 37,565,010 | 2,812,820 | 918,044 | 947,737 | 4,678,601 | 43,834 | 44,694 | 88,528 |

| | |
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| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-12A |
| For Twelve Months Ended September 30, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

Electric Copy

| ***** ELECTRIC ***** GAS NORTH ***** OREGON GAS ***** | | | | | | | | | | | | | | |
|---|---------|----------------------------|--------------------|-------------------|-------------------|--------------------|--------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| Ref/Basis | Account | Description | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Oregon | Allocated | Total |
| | 397XXX | Communication Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 44,552,973 | 6,890,063 | 2,684,565 | 34,978,345 | 44,552,973 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 942,511 | 0 | 0 | 0 | 0 | 521,790 | 420,721 | 0 | 942,511 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 951,939 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 951,939 | 0 | 951,939 |
| 8 | | GD-AA | 984,562 | 0 | 0 | 0 | 0 | 0 | 0 | 702,298 | 702,298 | 0 | 282,264 | 282,264 |
| 7 | | CD-AA | 11,617,351 | 0 | 0 | 8,369,604 | 8,369,604 | 0 | 0 | 2,310,575 | 2,310,575 | 0 | 937,172 | 937,172 |
| 9 | | CD-WA/ ID / AN | 11,854,689 | 365,190 | 3,179,610 | 5,780,217 | 9,325,017 | 99,068 | 862,558 | 1,568,046 | 2,529,672 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 70,904,025 | 7,255,253 | 5,864,175 | 49,128,166 | 62,247,594 | 620,858 | 1,283,279 | 4,580,919 | 6,485,056 | 951,939 | 1,219,436 | 2,171,375 |
| | 398000 | Miscellaneous Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 15,829 | 0 | 2,299 | 13,530 | 15,829 | 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 | 394,572 | 0 | 0 | 284,266 | 284,266 | 0 | 0 | 78,476 | 78,476 | 0 | 31,830 | 31,830 |
| 9 | | CD-WA/ ID / AN | 5,453 | 104 | 138 | 4,048 | 4,290 | 28 | 37 | 1,098 | 1,163 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 418,221 | 104 | 2,437 | 301,844 | 304,385 | 28 | 37 | 79,574 | 79,639 | 2,367 | 31,830 | 34,197 |
| | | TOTAL GENERAL PLANT | 302,722,147 | 42,037,774 | 26,560,540 | 163,249,183 | 231,847,497 | 13,175,859 | 5,553,949 | 32,879,699 | 51,609,507 | 8,357,500 | 10,907,643 | 19,265,143 |

ALLOCATION RATIOS:

| | | | | | | |
|-------|----|--------------------------------|----------|---------|---------|---------|
| E-ALL | 7 | Elec/Gas North/Oregon 4-Factor | 100.000% | 72.044% | 19.889% | 8.067% |
| E-ALL | 8 | Gas North/Oregon 4-Factor | 100.000% | 0.000% | 71.331% | 28.669% |
| E-ALL | 9 | Elec/Gas North 4-Factor | 100.000% | 78.661% | 21.339% | 0.000% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% | 0.000% |

| | |
|--|------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON INTANGIBLE PLANT | C-IPL-12A |
| For Twelve Months Ended September 30, 2012 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description | Total | ***** ELECTRIC ***** | | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS***** | | | |
|-----------|---------|--|------------|----------------------|----------------|------------|------------|-----------------------|----------------|-----------|------------|-----------------------|-----------|-----------|---|
| | | | | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct | Allocated | Total | |
| | 303000 | Intangible Plant | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 2,023,138 | 153,179 | 0 | 1,869,959 | 2,023,138 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 1,137,102 | 0 | 0 | 0 | 0 | 964,981 | 172,121 | 0 | 1,137,102 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 410,126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 410,126 | 0 | 410,126 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9 | | CD-WA / ID / AN | 194,058 | 0 | 0 | 152,648 | 152,648 | 0 | 0 | 41,410 | 41,410 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 3,764,424 | 153,179 | 0 | 2,022,607 | 2,175,786 | 964,981 | 172,121 | 41,410 | 1,178,512 | 410,126 | 0 | 410,126 | |
| | 303100 | Misc Intangible Plant—Mainframe Software | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 2,228,843 | 1,371,479 | 12,742 | 844,622 | 2,228,843 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 46,440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 46,440 | 0 | 46,440 | |
| 8 | | GD-AA | 1,691,734 | 0 | 0 | 0 | 0 | 0 | 0 | 1,206,731 | 1,206,731 | 0 | 485,003 | 485,003 | |
| 7 | | CD-AA | 37,053,708 | 0 | 0 | 26,694,973 | 26,694,973 | 0 | 0 | 7,369,612 | 7,369,612 | 0 | 2,989,123 | 2,989,123 | |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 41,020,725 | 1,371,479 | 12,742 | 27,539,595 | 28,923,816 | 0 | 0 | 8,576,343 | 8,576,343 | 46,440 | 3,474,126 | 3,520,566 | |
| | 303110 | Misc Intangible Plant—PC Software | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 250,276 | 0 | 0 | 250,276 | 250,276 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 19,337 | 0 | 0 | 0 | 0 | 0 | 0 | 19,337 | 19,337 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 1,231 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,231 | 0 | 1,231 | |
| 8 | | GD-AA | 18,672 | 0 | 0 | 0 | 0 | 0 | 0 | 13,319 | 13,319 | 0 | 5,353 | 5,353 | |
| 7 | | CD-AA | 2,458,511 | 0 | 0 | 1,771,210 | 1,771,210 | 0 | 0 | 488,973 | 488,973 | 0 | 198,328 | 198,328 | |
| 8 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 2,748,027 | 0 | 0 | 2,021,486 | 2,021,486 | 0 | 0 | 521,629 | 521,629 | 1,231 | 203,681 | 204,912 | |
| | | TOTAL | 47,533,176 | 1,524,658 | 12,742 | 31,583,688 | 33,121,088 | 964,981 | 172,121 | 9,139,382 | 10,276,484 | 457,797 | 3,677,807 | 4,135,604 | |

ALLOCATION RATIOS:

| | | | | | | |
|-------|----|------------------------------|----------|---------|---------|---------|
| E-ALL | 7 | Elec/Gas North/Oregon 4-Fact | 100.000% | 72.044% | 19.889% | 8.067% |
| E-ALL | 8 | Gas North/Oregon 4-Factor | 100.000% | 0.000% | 71.331% | 28.669% |
| E-ALL | 9 | Elec/Gas North 4-Factor | 100.000% | 78.661% | 21.339% | 0.000% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% | 0.000% |

| | |
|--|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON ACCUMULATED DEFERRED FIT | C-DTX-12A |
| For Twelve Months Ended September 30, 2012 | |
| 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 | (31,665,070) | (22,812,783) | (6,297,866) | (2,554,421) |
| 8 | 282900 | GD-AA | 0 | 0 | 0 | 0 |
| 9 | 282900 | CD-WA / ID / AN | (1,850,831) | (1,455,882) | (394,949) | 0 |
| 7 | 283750 | CD-AA | (325,879) | (234,776) | (64,814) | (26,289) |
| | | Total | <u>(33,841,780)</u> | <u>(24,503,441)</u> | <u>(6,757,629)</u> | <u>(2,580,710)</u> |

ALLOCATION RATIOS:

| | | | | | | |
|-------|----|--------------------------------|----------|---------|---------|---------|
| E-ALL | 7 | Elec/Gas North/Oregon 4-Factor | 100.000% | 72.044% | 19.889% | 8.067% |
| E-ALL | 8 | Gas North/Oregon 4-Factor | 100.000% | 0.000% | 71.331% | 28.669% |
| E-ALL | 9 | Elec/Gas North 4-Factor | 100.000% | 78.661% | 21.339% | 0.000% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% | 0.000% |

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended September 30, 2012
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** ELECTRIC ***** | | | ***** GAS NORTH ***** | | |
|--------------|---------|-------------------------------------|--------------------|------------------|-------------------|----------------------|------------------|-------------------|-----------------------|------------------|------------------|
| | | | Washington | Idaho | Total | Washington | Idaho | Total | Washington | Idaho | Total |
| 1 | 151120 | FUEL STOCK COAL-COLSTRIP | | 703,915 | 703,915 | | 703,915 | 703,915 | | 0 | 0 |
| 1 | 151210 | FUEL STOCK HOG FUEL-KFGS | | 1,035,376 | 1,035,376 | | 1,035,376 | 1,035,376 | | 0 | 0 |
| 4 | 154100 | PLANT MATERIALS & OPER SUPPLIES | | 6,040,536 | 6,040,536 | | 4,751,108 | 4,751,108 | | 1,289,428 | 1,289,428 |
| 1 | 154300 | PLANT MATERIALS & OPER SUP-CS2 | | 288,054 | 288,054 | | 226,565 | 226,565 | | 61,489 | 61,489 |
| 1 | 154400 | PLANT MATERIALS & OPER SUP-COLSTRIP | | 689,935 | 689,935 | | 542,660 | 542,660 | | 147,275 | 147,275 |
| 4 | 154500 | SUPPLY CHAIN RECEIVING INVENTORY | | 2,675 | 2,675 | | 2,104 | 2,104 | | 571 | 571 |
| 4 | 154550 | SUPPLY CHAIN AVERAGE COST VARIANCE | | (244) | (244) | | (192) | (192) | | (52) | (52) |
| 4 | 154560 | SUPPLY CHAIN INVOICE PRICE VARIANCE | | 1,462 | 1,462 | | 1,150 | 1,150 | | 312 | 312 |
| 99 | 163999 | INVESTOR-SUPPLIED WORKING CAPITAL | 18,188,000 | | 18,188,000 | 18,188,000 | | 18,188,000 | 0 | | 0 |
| TOTAL | | | 18,188,000 | 8,761,709 | 26,949,709 | 18,188,000 | 7,262,686 | 25,450,686 | 0 | 1,499,023 | 1,499,023 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.240% | 34.760% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 67.029% | 32.971% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |