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| RESULTS OF OPERATIONS | Report ID: E-ROR-1A |
| ELECTRIC RATE OF RETURN | |
| For Month Ended February 28, 2013 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account Description | System | Washington | Idaho |
|-----------|--------------------------------------|---------------|---------------|---------------|
| E-OPS | Electric Net Operating Income (Loss) | 14,738,989 | 10,463,623 | 4,275,366 |
| | Adjustments | | | |
| | Adjusted Net Operating Income (Loss) | 14,738,989 | 10,463,623 | 4,275,366 |
| E-APL | Electric Net Rate Base | 1,848,862,355 | 1,206,946,888 | 641,915,467 |
| | RATE OF RETURN | 0.797% | 0.867% | 0.666% |

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| RESULTS OF OPERATIONS | | Report ID: E-ALL-1A |
| ELECTRIC ALLOCATION PERCENTAGES | | |
| For Month Ended February 28, 2013 | | |
| Average of Monthly Averages Basis | | |

AVISTA UTILITIES

| Basis | Ref | Description | System | Washington | Idaho | |
|-------|-------|--|------------|-----------------------|----------------------|---------------------|
| 1 | Input | Production/Transmission Ratio | 12-31-2012 | 100.000% | 65.010% | 34.990% |
| 2 | Input | Number of Customers Percent | 02-28-2013 | 363,048 100.000% | 238,192 65.609% | 124,856 34.391% |
| 3 | E-OPS | Direct Distribution Operating Expense Percent | | 1,723,284 100.000% | 1,114,438 64.669% | 608,846 35.331% |
| | Input | Jurisdictional 4-Factor Ratio | 12-31-2012 | | | |
| | | Direct O & M Accts 500 - 598 | | 20,221,960 | 13,135,421 | 7,086,539 |
| | | Direct O & M Accts 901 - 935 | | 27,780,483 | 19,758,209 | 8,022,274 |
| | | Total | | 48,002,443 | 32,893,630 | 15,108,813 |
| | | Percentage | | 100.000% | 68.525% | 31.475% |
| | | Direct Labor Accts 500 - 598 | | 13,459,589 | 8,757,716 | 4,701,873 |
| | | Direct Labor Accts 901 - 935 | | 6,280,527 | 4,982,574 | 1,297,953 |
| | | Total | | 19,740,116 | 13,740,290 | 5,999,826 |
| | | Percentage | | 100.000% | 69.606% | 30.394% |
| | | Number of Customers | | 362,462 | 237,724 | 124,738 |
| | | Percentage | | 100.000% | 65.586% | 34.414% |
| | | Net Direct Plant | | 865,560,849 | 556,413,691 | 309,147,158 |
| | | Percentage | | 100.000% | 64.284% | 35.716% |
| 4 | | Total Percentages Percent | | 400.000% 100.000% | 268.000% 67.000% | 132.000% 33.000% |

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ALLOCATION PERCENTAGES | E-ALL-1A |
| For Month Ended February 28, 2013 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

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

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| RESULTS OF OPERATIONS | Report ID: E-ALL-1A |
| ELECTRIC ALLOCATION PERCENTAGES | |
| For Month Ended February 28, 2013 Average of Monthly Averages Basis | |

AVISTA UTILITIES

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

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| RESULTS OF OPERATIONS | Report ID: E-ALL-1A |
| ELECTRIC ALLOCATION PERCENTAGES | |
| For Month Ended February 28, 2013 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Basis | Ref | Description | System | Washington | Idaho | |
|-------|------------|---------------------------------|---------------|---------------|-------------|------------|
| | | Input | Total | Electric | Gas North | Oregon Gas |
| | 01-01-2013 | Elec/Gas North 4-Factor | | | | |
| | | Direct O & M Accts 500 - 894 | 65,927,810 | 60,243,237 | 5,684,573 | 0 |
| | | Direct O & M Accts 901 - 935 | 37,981,681 | 29,854,933 | 8,126,748 | 0 |
| | | Adjustments | 0 | 0 | 0 | 0 |
| | | Total | 103,909,491 | 90,098,170 | 13,811,321 | 0 |
| | | Percentage | 100.000% | 86.708% | 13.292% | 0.000% |
| | | Direct Labor Accts 500 - 894 | 61,509,081 | 51,029,386 | 10,479,695 | 0 |
| | | Direct Labor Accts 901 - 935 | 3,968,432 | 3,333,358 | 635,074 | 0 |
| | | Total | 65,477,513 | 54,362,744 | 11,114,769 | 0 |
| | | Percentage | 100.000% | 83.025% | 16.975% | 0.000% |
| | | Number of Customers at | 588,681 | 362,462 | 226,219 | 0 |
| | | Percentage | 100.000% | 61.572% | 38.428% | 0.000% |
| | | Net Direct Plant | 2,348,249,795 | 2,009,605,786 | 338,644,009 | 0 |
| | | Percentage | 100.000% | 85.579% | 14.421% | 0.000% |
| | | Total Percentages | 400.000% | 316.884% | 83.116% | 0.000% |
| 9 | | Average (CD AN/ID/WA) | 100.000% | 79.221% | 20.779% | 0.000% |
| 10 | E-PLT | Net Electric Distribution Plant | 847,027,462 | 544,830,671 | 302,196,791 | |
| | | Percent | 100.000% | 64.323% | 35.677% | |
| 11 | | Book Depreciation | 6,718,929 | 4,420,147 | 2,298,782 | |
| | | Percent | 100.000% | 65.786% | 34.214% | |

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| RESULTS OF OPERATIONS | | Report ID: E-ALL-1A |
| ELECTRIC ALLOCATION PERCENTAGES | | |
| For Month Ended February 28, 2013 Average of Monthly Averages Basis | | |

AVISTA UTILITIES

| Basis | Ref | Description | System | Washington | Idaho |
|-------|-------|---|---------------------------|--------------------------|------------------------|
| 12 | | Net Electric Plant (before DFIT) Percent | 2,129,388,290 100.000% | 1,381,167,129 64.862% | 748,221,161 35.138% |
| 13 | E-PLT | Net Electric General Plant Percent | 171,766,176 100.000% | 113,253,922 65.935% | 58,512,254 34.065% |
| 14 | | Net Allocated Schedule M's Percent | -2,398,955 100.000% | -1,563,485 65.174% | -835,470 34.826% |
| 99 | Input | Not Allocated | 0.000% | 0.000% | 0.000% |

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|--|---------|--|--------------------|-------------------|--------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| REVENUE | | | | | | | | | | | |
| SALES OF ELECTRICITY: | | | | | | | | | | | |
| 99 | 440000 | Residential | 35,884,119 | 0 | 35,884,119 | 24,936,078 | 0 | 24,936,078 | 10,948,041 | 0 | 10,948,041 |
| 99 | 442200 | Commercial - Firm & Int. | 24,601,987 | 0 | 24,601,987 | 17,370,168 | 0 | 17,370,168 | 7,231,819 | 0 | 7,231,819 |
| 1 | 442300 | Industrial | 9,813,894 | 0 | 9,813,894 | 4,793,576 | 0 | 4,793,576 | 5,020,318 | 0 | 5,020,318 |
| 99 | 444000 | Public Street & Highway Lighting | 624,775 | 0 | 624,775 | 422,827 | 0 | 422,827 | 201,948 | 0 | 201,948 |
| 99 | 448000 | Interdepartmental Revenue | 103,957 | 0 | 103,957 | 78,845 | 0 | 78,845 | 25,112 | 0 | 25,112 |
| 99 | 499XXX | Unbilled Revenue | (6,231,320) | 0 | (6,231,320) | (3,911,001) | 0 | (3,911,001) | (2,320,319) | 0 | (2,320,319) |
| TOTAL SALES TO ULTIMATE CUSTOMERS | | | 64,797,412 | 0 | 64,797,412 | 43,690,493 | 0 | 43,690,493 | 21,106,919 | 0 | 21,106,919 |
| 1 | 447XXX | Sales for Resale | 0 | 15,517,403 | 15,517,403 | 0 | 10,087,864 | 10,087,864 | 0 | 5,429,539 | 5,429,539 |
| TOTAL SALES OF ELECTRICITY | | | 64,797,412 | 15,517,403 | 80,314,815 | 43,690,493 | 10,087,864 | 53,778,357 | 21,106,919 | 5,429,539 | 26,536,458 |
| OTHER OPERATING REVENUE: | | | | | | | | | | | |
| 99 | 451000 | Miscellaneous Service Revenue | 48,363 | 0 | 48,363 | 33,050 | 0 | 33,050 | 15,313 | 0 | 15,313 |
| 1 | 453000 | Sales of Water & Water Power | 0 | 38,250 | 38,250 | 0 | 24,866 | 24,866 | 0 | 13,384 | 13,384 |
| 1 | 454000 | Rent from Electric Property | 253,369 | 1,839 | 255,208 | 172,641 | 1,196 | 173,837 | 80,728 | 643 | 81,371 |
| 1 | 456XXX | Other Electric Revenues | 13,461 | 23,616,174 | 23,629,635 | 9,738 | 15,352,875 | 15,362,613 | 3,723 | 8,263,299 | 8,267,022 |
| TOTAL OTHER OPERATING REVENUE | | | 315,193 | 23,656,263 | 23,971,456 | 215,429 | 15,378,937 | 15,594,366 | 99,764 | 8,277,326 | 8,377,090 |
| TOTAL ELECTRIC REVENUE | | | 65,112,605 | 39,173,666 | 104,286,271 | 43,905,922 | 25,466,801 | 69,372,723 | 21,206,683 | 13,706,865 | 34,913,548 |
| EXPENSE | | | | | | | | | | | |
| STEAM POWER GENERATION EXPENSE: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 500000 | Supervision & Engineering | 0 | 13,570 | 13,570 | 0 | 8,822 | 8,822 | 0 | 4,748 | 4,748 |
| 1 | 501000 | Fuel | 0 | 2,375,500 | 2,375,500 | 0 | 1,544,313 | 1,544,313 | 0 | 831,187 | 831,187 |
| 1 | 502000 | Steam Expense | 0 | 278,850 | 278,850 | 0 | 181,280 | 181,280 | 0 | 97,570 | 97,570 |
| 1 | 505000 | Electric Expense | 0 | 54,866 | 54,866 | 0 | 35,668 | 35,668 | 0 | 19,198 | 19,198 |
| 1 | 506000 | Miscellaneous Steam Power Generation Expense | 0 | 195,204 | 195,204 | 0 | 126,902 | 126,902 | 0 | 68,302 | 68,302 |
| 1 | 507000 | Rent | 0 | 1,049 | 1,049 | 0 | 682 | 682 | 0 | 367 | 367 |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 510000 | Supervision & Engineering | 0 | 32,999 | 32,999 | 0 | 21,453 | 21,453 | 0 | 11,546 | 11,546 |
| 1 | 511000 | Structures | 0 | 63,111 | 63,111 | 0 | 41,028 | 41,028 | 0 | 22,083 | 22,083 |
| 1 | 512000 | Boiler Plant | 0 | 425,649 | 425,649 | 0 | 276,714 | 276,714 | 0 | 148,935 | 148,935 |
| 1 | 513000 | Electric Plant | 0 | 26,129 | 26,129 | 0 | 16,986 | 16,986 | 0 | 9,143 | 9,143 |
| 1 | 514000 | Miscellaneous Steam Plant | 0 | 52,436 | 52,436 | 0 | 34,089 | 34,089 | 0 | 18,347 | 18,347 |
| TOTAL STEAM POWER GENERATION EXP | | | 0 | 3,519,363 | 3,519,363 | 0 | 2,287,937 | 2,287,937 | 0 | 1,231,426 | 1,231,426 |

| ***** 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 | 155,785 | 155,785 | 0 | 101,276 | 101,276 | 0 | 54,509 | 54,509 |
| 1 | 536000 | Water for Power | 0 | 92,370 | 92,370 | 0 | 60,050 | 60,050 | 0 | 32,320 | 32,320 |
| 1 | 537000 | Hydraulic Expense | 303,955 | 223,217 | 527,172 | 182,905 | 145,113 | 328,018 | 121,050 | 78,104 | 199,154 |
| 1 | 538000 | Electric Expense | 0 | 502,064 | 502,064 | 0 | 326,392 | 326,392 | 0 | 175,672 | 175,672 |
| 1 | 539000 | Miscellaneous Hydraulic Power Generation Exp | 0 | 66,204 | 66,204 | 0 | 43,039 | 43,039 | 0 | 23,165 | 23,165 |
| 1 | 540000 | Rent | 0 | 100,873 | 100,873 | 0 | 65,578 | 65,578 | 0 | 35,295 | 35,295 |
| 1 | 540100 | MT Trust Funds Land Settlement Rents | 465,337 | 0 | 465,337 | 302,705 | 0 | 302,705 | 162,632 | 0 | 162,632 |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 541000 | Supervision & Engineering | 0 | 59,336 | 59,336 | 0 | 38,574 | 38,574 | 0 | 20,762 | 20,762 |
| 1 | 542000 | Structures | 0 | 42,701 | 42,701 | 0 | 27,760 | 27,760 | 0 | 14,941 | 14,941 |
| 1 | 543000 | Reservoirs, Dams, & Waterways | 0 | 16,422 | 16,422 | 0 | 10,676 | 10,676 | 0 | 5,746 | 5,746 |
| 1 | 544000 | Electric Plant | 0 | 347,796 | 347,796 | 0 | 226,102 | 226,102 | 0 | 121,694 | 121,694 |
| 1 | 545000 | Miscellaneous Hydraulic Plant | 0 | 31,461 | 31,461 | 0 | 20,453 | 20,453 | 0 | 11,008 | 11,008 |
| TOTAL HYDRO POWER GENERATION EXP | | | 769,292 | 1,638,229 | 2,407,521 | 485,610 | 1,065,013 | 1,550,623 | 283,682 | 573,216 | 856,898 |
| OTHER POWER GENERATION EXPENSE: OPERATION | | | | | | | | | | | |
| 1 | 546000 | Supervision & Engineering | 0 | 60,816 | 60,816 | 0 | 39,536 | 39,536 | 0 | 21,280 | 21,280 |
| 1 | 547000 | Fuel | 0 | 8,536,356 | 8,536,356 | 0 | 5,549,485 | 5,549,485 | 0 | 2,986,871 | 2,986,871 |
| 1 | 548000 | Generation Expense | 0 | 166,095 | 166,095 | 0 | 107,978 | 107,978 | 0 | 58,117 | 58,117 |
| 1 | 549000 | Miscellaneous Other Power Generation Expense | 0 | 58,822 | 58,822 | 0 | 38,240 | 38,240 | 0 | 20,582 | 20,582 |
| 1 | 550000 | Rent | 0 | (2,819) | (2,819) | 0 | (1,833) | (1,833) | 0 | (986) | (986) |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 551000 | Supervision & Engineering | 0 | 3,216 | 3,216 | 0 | 2,091 | 2,091 | 0 | 1,125 | 1,125 |
| 1 | 552000 | Structures | 0 | 1,748 | 1,748 | 0 | 1,136 | 1,136 | 0 | 612 | 612 |
| 1 | 553000 | Generating & Electric Equipment | 0 | 73,989 | 73,989 | 0 | 48,100 | 48,100 | 0 | 25,889 | 25,889 |
| 1 | 554000 | Miscellaneous Other Power Generation Plant | 0 | 17,772 | 17,772 | 0 | 11,554 | 11,554 | 0 | 6,218 | 6,218 |
| TOTAL OTHER POWER GENERATION EXP | | | 0 | 8,915,995 | 8,915,995 | 0 | 5,796,287 | 5,796,287 | 0 | 3,119,708 | 3,119,708 |
| OTHER POWER SUPPLY EXPENSE: | | | | | | | | | | | |
| E-555 | 555XXX | Purchased Power | 1,386,702 | 20,442,974 | 21,829,676 | 0 | 13,289,978 | 13,289,978 | 1,386,702 | 7,152,996 | 8,539,698 |
| 1 | 556000 | System Control & Load Dispatching | 0 | 62,809 | 62,809 | 0 | 40,832 | 40,832 | 0 | 21,977 | 21,977 |
| E-557 | 557XXX | Other Expense | (241,213) | 10,974,958 | 10,733,745 | (195,745) | 7,134,821 | 6,939,076 | (45,468) | 3,840,137 | 3,794,669 |
| TOTAL OTHER POWER SUPPLY EXPENSE | | | 1,145,489 | 31,480,741 | 32,626,230 | (195,745) | 20,465,631 | 20,269,886 | 1,341,234 | 11,015,110 | 12,356,344 |
| TOTAL PRODUCTION OPERATING EXP | | | 1,914,781 | 45,554,328 | 47,469,109 | 289,865 | 29,614,868 | 29,904,733 | 1,624,916 | 15,939,460 | 17,364,376 |

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|--|---------------|--|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| TRANSMISSION OPERATING EXPENSE: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 560000 | Supervision & Engineering | 0 | 217,841 | 217,841 | 0 | 141,618 | 141,618 | 0 | 76,223 | 76,223 |
| 1 | 561000 | Load Dispatching | 0 | 146,538 | 146,538 | 0 | 95,264 | 95,264 | 0 | 51,274 | 51,274 |
| 1 | 562000 | Station Expense | 0 | 32,993 | 32,993 | 0 | 21,449 | 21,449 | 0 | 11,544 | 11,544 |
| 1 | 563000 | Overhead Line Expense | 0 | 16,605 | 16,605 | 0 | 10,795 | 10,795 | 0 | 5,810 | 5,810 |
| 1 | 565000 | Transmission of Electricity by Others | 0 | 1,466,679 | 1,466,679 | 0 | 953,488 | 953,488 | 0 | 513,191 | 513,191 |
| 1 | 566000 | Miscellaneous Transmission Expense | 0 | 722,603 | 722,603 | 0 | 469,764 | 469,764 | 0 | 252,839 | 252,839 |
| 1 | 567000 | Rent | 0 | 8,151 | 8,151 | 0 | 5,299 | 5,299 | 0 | 2,852 | 2,852 |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 568000 | Supervision & Engineering | 0 | 44,581 | 44,581 | 0 | 28,982 | 28,982 | 0 | 15,599 | 15,599 |
| 1 | 569000 | Structures | 0 | 27,633 | 27,633 | 0 | 17,964 | 17,964 | 0 | 9,669 | 9,669 |
| 1 | 570000 | Station Equipment | 0 | 84,238 | 84,238 | 0 | 54,763 | 54,763 | 0 | 29,475 | 29,475 |
| 1 | 571000 | Overhead Lines | 0 | 100,751 | 100,751 | 0 | 65,498 | 65,498 | 0 | 35,253 | 35,253 |
| 1 | 572000 | Underground Lines | 0 | 195 | 195 | 0 | 127 | 127 | 0 | 68 | 68 |
| 1 | 573000 | Service Miscellaneous | 0 | 3,562 | 3,562 | 0 | 2,316 | 2,316 | 0 | 1,246 | 1,246 |
| TOTAL TRANSMISSION OPERATING EXP | | | 0 | 2,872,370 | 2,872,370 | 0 | 1,867,327 | 1,867,327 | 0 | 1,005,043 | 1,005,043 |
| E-DEPX | | Depreciation Expense-Production | 0 | 2,023,722 | 2,023,722 | 0 | 1,315,622 | 1,315,622 | 0 | 708,100 | 708,100 |
| E-DEPX | | Depreciation Expense-Transmission | 0 | 825,674 | 825,674 | 0 | 536,771 | 536,771 | 0 | 288,903 | 288,903 |
| E-AMTX | | Amortization Expense-Franchises/Misc Intangibles | 0 | 84,058 | 84,058 | 0 | 54,646 | 54,646 | 0 | 29,412 | 29,412 |
| 99 | | Colstrip 3 AFUDC Reallocation Adj | 0 | 0 | 0 | (12,019) | 0 | (12,019) | 12,019 | 0 | 12,019 |
| 99 | 405930 | Amortization of Investment in WNP3 Exch Power | 204,169 | 0 | 204,169 | 204,169 | 0 | 204,169 | 0 | 0 | 0 |
| 99 | 406100 | Amort of Acq Adj-Colstrip Common AFUDC | 8,254 | 0 | 8,254 | 2,645 | 0 | 2,645 | 5,609 | 0 | 5,609 |
| 99 | 407312 | Amortization of Lancaster Generation | 113,333 | 0 | 113,333 | 113,333 | 0 | 113,333 | 0 | 0 | 0 |
| 99 | 407322 | Amortization of Spokane River Relicense | 6,561 | 0 | 6,561 | 6,078 | 0 | 6,078 | 483 | 0 | 483 |
| 1 | 407324 | Amortization of CDA CDR Fund | 922 | 16,667 | 17,589 | 922 | 10,835 | 11,757 | 0 | 5,832 | 5,832 |
| 99 | 407331 | Amortization of BPA Parallel Capacity Support | 11,877,987 | 0 | 11,877,987 | 7,604,044 | 0 | 7,604,044 | 4,273,943 | 0 | 4,273,943 |
| 1 | 407333 | Amortization of CDA Settlement Costs | 0 | 2,727 | 2,727 | 0 | 1,773 | 1,773 | 0 | 954 | 954 |
| 99 | 407335 | Amortization of ID DSIT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407350 | Amortization of WA Renewable Energy Credits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407351 | Amortization of CNC Transmission | 21,053 | 0 | 21,053 | 13,718 | 0 | 13,718 | 7,335 | 0 | 7,335 |
| 99 | 407360 | Amortization of CS2 & COLSTRIP O&M | 146,039 | 0 | 146,039 | 81,141 | 0 | 81,141 | 64,898 | 0 | 64,898 |
| 99 | 407362 | Amortization of LIDAR O&M | 60,520 | 0 | 60,520 | 60,520 | 0 | 60,520 | 0 | 0 | 0 |
| 99 | 407380 | Amortization of Wartsila Generators | 28,149 | 0 | 28,149 | 12,761 | 0 | 12,761 | 15,388 | 0 | 15,388 |
| 1 | 407382 | Amortization of CDA Settlement - Allocated | 0 | 73,674 | 73,674 | 0 | 47,895 | 47,895 | 0 | 25,779 | 25,779 |
| 99 | 407382 | Amortization of CDA Settlement - Direct | 15,258 | 0 | 15,258 | 12,677 | 0 | 12,677 | 2,581 | 0 | 2,581 |
| 99 | 407395 | Optional Renewable Power Revenue Offset | 20,397 | 0 | 20,397 | 15,360 | 0 | 15,360 | 5,037 | 0 | 5,037 |
| 99 | 407403 | Amortization of Disallowed K.F. Plant | (11,216) | 0 | (11,216) | (11,216) | 0 | (11,216) | 0 | 0 | 0 |
| 99 | 407405 | Amortization of Boulder Park Write Off - Idaho | (8,607) | 0 | (8,607) | 0 | 0 | 0 | (8,607) | 0 | (8,607) |
| 99 | 407420 | Amortization of CS2 Levelized Return | 37,000 | 0 | 37,000 | 0 | 0 | 0 | 37,000 | 0 | 37,000 |
| 99 | 407450/407499 | Amortization of BPA Residential Exehange Credit | (1,246,903) | 0 | (1,246,903) | (893,086) | 0 | (893,086) | (353,817) | 0 | (353,817) |
| 99 | 407460 | Amortization of Deferred CS2 & COLSTRIP O&M | 49,286 | 0 | 49,286 | 0 | 0 | 0 | 49,286 | 0 | 49,286 |
| 99 | 407462 | Amortization of Deferred LIDAR O&M | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407495 | Optional Renew Solar Project Offset | 0 | (701) | (701) | 0 | (456) | (456) | 0 | (245) | (245) |
| 99 | 407496 | Def Palouse Wind & Thornton Sw St | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E-OTX | | Taxes Other Than FIT-Prod & Trans | 0 | 1,696,624 | 1,696,624 | 0 | 1,102,975 | 1,102,975 | 0 | 593,649 | 593,649 |
| TOTAL P/T DEPR/AMRT/NON-FIT TAXES | | | 11,322,202 | 4,722,445 | 16,044,647 | 7,211,047 | 3,070,061 | 10,281,108 | 4,111,155 | 1,652,384 | 5,763,539 |
| TOTAL PRODUCTION & TRANSMISSION EXPEN | | | 13,236,983 | 53,149,143 | 66,386,126 | 7,500,912 | 34,552,256 | 42,053,168 | 5,736,071 | 18,596,887 | 24,332,958 |

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|-----------|---------|--|------------------|----------------|------------------|------------------|----------------|------------------|------------------|----------------|------------------|
| | | DISTRIBUTION EXPENSES: | | | | | | | | | |
| | | OPERATION: | | | | | | | | | |
| 3 | 580000 | Supervision & Engineering | 34,973 | 154,106 | 189,079 | 15,814 | 99,659 | 115,473 | 19,159 | 54,447 | 73,606 |
| 3 | 582000 | Station Expense | 56,132 | 3,287 | 59,419 | 28,573 | 2,126 | 30,699 | 27,559 | 1,161 | 28,720 |
| 3 | 583000 | Overhead Line Expense | 202,831 | 46,323 | 249,154 | 124,397 | 29,957 | 154,354 | 78,434 | 16,366 | 94,800 |
| 3 | 584000 | Underground Line Expense | 51,933 | 0 | 51,933 | 34,146 | 0 | 34,146 | 17,787 | 0 | 17,787 |
| 3 | 585000 | Street Light & Signal System Operation Expense | 16,362 | 0 | 16,362 | 2,762 | 0 | 2,762 | 13,600 | 0 | 13,600 |
| 3 | 586000 | Meter Expense | 214,446 | 10,569 | 225,015 | 174,200 | 6,835 | 181,035 | 40,246 | 3,734 | 43,980 |
| 3 | 587000 | Customer Installations Expense | 37,178 | 15,596 | 52,774 | 13,198 | 10,086 | 23,284 | 23,980 | 5,510 | 29,490 |
| 3 | 588000 | Miscellaneous Distribution Expense | 295,793 | 316,206 | 611,999 | 167,206 | 204,487 | 371,693 | 128,587 | 111,719 | 240,306 |
| 3 | 589000 | Rent | 3,050 | 10,995 | 14,045 | 3,050 | 7,110 | 10,160 | 0 | 3,885 | 3,885 |
| | | MAINTENANCE: | | | | | | | | | |
| 3 | 590000 | Supervision & Engineering | 12,382 | 94,429 | 106,811 | 8,614 | 61,066 | 69,680 | 3,768 | 33,363 | 37,131 |
| 3 | 591000 | Structures | 8,780 | 0 | 8,780 | 3,624 | 0 | 3,624 | 5,156 | 0 | 5,156 |
| 3 | 592000 | Station Equipment | 77,306 | (613) | 76,693 | 43,635 | (396) | 43,239 | 33,671 | (217) | 33,454 |
| 3 | 593000 | Overhead Lines | 515,805 | 0 | 515,805 | 329,112 | 0 | 329,112 | 186,693 | 0 | 186,693 |
| 3 | 594000 | Underground Lines | 73,044 | 0 | 73,044 | 61,839 | 0 | 61,839 | 11,205 | 0 | 11,205 |
| 3 | 595000 | Line Transformers | 39,596 | 42,618 | 82,214 | 39,227 | 27,561 | 66,788 | 369 | 15,057 | 15,426 |
| 3 | 596000 | Street Light & Signal System Maintenance Exp | 53,992 | 0 | 53,992 | 37,700 | 0 | 37,700 | 16,292 | 0 | 16,292 |
| 3 | 597000 | Meters | 3,574 | 0 | 3,574 | 1,332 | 0 | 1,332 | 2,242 | 0 | 2,242 |
| 3 | 598000 | Miscellaneous Distribution Expense | 26,107 | 9,810 | 35,917 | 26,009 | 6,344 | 32,353 | 98 | 3,466 | 3,564 |
| | | TOTAL DISTRIBUTION OPERATING EXP | 1,723,284 | 703,326 | 2,426,610 | 1,114,438 | 454,835 | 1,569,273 | 608,846 | 248,491 | 857,337 |
| E-DEPX | | Depreciation Expense-Distribution | 2,733,722 | 0 | 2,733,722 | 1,812,881 | 0 | 1,812,881 | 920,841 | 0 | 920,841 |
| E-AMTX | | Amortization Expense-Franchises/Misc Intangibles | 2,250 | 0 | 2,250 | 2,250 | 0 | 2,250 | 0 | 0 | 0 |
| E-OYX | | Taxes Other Than FIT--Distribution | 4,516,235 | 0 | 4,516,235 | 3,881,166 | 0 | 3,881,166 | 635,069 | 0 | 635,069 |
| | | TOTAL DISTR DEPR/AMRT/NON-FIT TAXES | 7,252,207 | 0 | 7,252,207 | 5,696,297 | 0 | 5,696,297 | 1,555,910 | 0 | 1,555,910 |
| | | TOTAL DISTRIBUTION EXPENSES | 8,975,491 | 703,326 | 9,678,817 | 6,810,735 | 454,835 | 7,265,570 | 2,164,756 | 248,491 | 2,413,247 |

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|---|---------|--|--------------------|------------------|------------------|------------------------|------------------|------------------|-------------------|------------------|------------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| CUSTOMER ACCOUNTS EXPENSES: | | | | | | | | | | | |
| 2 | 901000 | Supervision | 0 | 30,114 | 30,114 | 0 | 19,757 | 19,757 | 0 | 10,357 | 10,357 |
| 2 | 902000 | Meter Reading Expenses | 253,885 | 10,254 | 264,139 | 214,427 | 6,728 | 221,155 | 39,458 | 3,526 | 42,984 |
| E-903 | 903XXX | Customer Records & Collection Expenses | 173,298 | 568,475 | 741,773 | 118,681 | 372,971 | 491,652 | 54,617 | 195,504 | 250,121 |
| 2 | 904000 | Uncollectible Accounts | 0 | 207,145 | 207,145 | 0 | 135,906 | 135,906 | 0 | 71,239 | 71,239 |
| 2 | 905000 | Misc Customer Accounts | 0 | 8,343 | 8,343 | 0 | 5,474 | 5,474 | 0 | 2,869 | 2,869 |
| TOTAL CUSTOMER ACCOUNTS EXPENSES | | | 427,183 | 824,331 | 1,251,514 | 333,108 | 540,836 | 873,944 | 94,075 | 283,495 | 377,570 |
| CUSTOMER SERVICE & INFO EXPENSES: | | | | | | | | | | | |
| E-908 | 908XXX | Customer Assistance Expenses | 1,491,893 | 21,656 | 1,513,549 | 1,143,058 | 14,208 | 1,157,266 | 348,835 | 7,448 | 356,283 |
| 2 | 909000 | Advertising | 1,163 | 56,361 | 57,524 | 300 | 36,978 | 37,278 | 863 | 19,383 | 20,246 |
| 2 | 910000 | Misc Customer Service & Info Exp | 0 | 18,698 | 18,698 | 0 | 12,268 | 12,268 | 0 | 6,430 | 6,430 |
| TOTAL CUSTOMER SERVICE & INFO EXP | | | 1,493,056 | 96,715 | 1,589,771 | 1,143,358 | 63,454 | 1,206,812 | 349,698 | 33,261 | 382,959 |
| SALES EXPENSES: | | | | | | | | | | | |
| 2 | 912000 | Demonstrating & Selling Expenses | 0 | 5,014 | 5,014 | 0 | 3,290 | 3,290 | 0 | 1,724 | 1,724 |
| 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 | 5,014 | 5,014 | 0 | 3,290 | 3,290 | 0 | 1,724 | 1,724 |
| ADMINISTRATIVE & GENERAL EXPENSES: | | | | | | | | | | | |
| 4 | 920000 | Salaries | 25,978 | 1,799,906 | 1,825,884 | 13,852 | 1,205,937 | 1,219,789 | 12,126 | 593,969 | 606,095 |
| 4 | 921000 | Office Supplies & Expenses | 23,275 | 366,965 | 390,240 | 23,275 | 245,867 | 269,142 | 0 | 121,098 | 121,098 |
| 4 | 922000 | Admin Exp Transferred--Credit | 0 | (9,413) | (9,413) | 0 | (6,307) | (6,307) | 0 | (3,106) | (3,106) |
| 4 | 923000 | Outside Services Employed | 3,886 | 825,035 | 828,921 | 3,886 | 552,773 | 556,659 | 0 | 272,262 | 272,262 |
| 4 | 924000 | Property Insurance Premium | 0 | 122,069 | 122,069 | 0 | 81,786 | 81,786 | 0 | 40,283 | 40,283 |
| 4 | 925XXX | Injuries and Damages | 0 | 245,904 | 245,904 | 0 | 164,756 | 164,756 | 0 | 81,148 | 81,148 |
| 4 | 926XXX | Employee Pensions and Benefits | 0 | 37,577 | 37,577 | 0 | 25,177 | 25,177 | 0 | 12,400 | 12,400 |
| 4 | 927000 | Franchise Requirements | 479 | 0 | 479 | 0 | 0 | 0 | 479 | 0 | 479 |
| 1 | 928000 | Regulatory Commission Expenses | 185,161 | 352,373 | 537,534 | 92,933 | 229,078 | 322,011 | 92,228 | 123,295 | 215,523 |
| 4 | 930000 | Miscellaneous General Expenses | 1,819 | 278,465 | 280,284 | 887 | 186,572 | 187,459 | 932 | 91,893 | 92,825 |
| 4 | 931000 | Rents | 2,735 | 52,243 | 54,978 | 1,927 | 35,003 | 36,930 | 808 | 17,240 | 18,048 |
| 4 | 935000 | Maintenance of General Plant | 73,388 | 656,090 | 729,478 | 27,861 | 439,580 | 467,441 | 45,527 | 216,510 | 262,037 |
| TOTAL ADMIN & GEN OPERATING EXP | | | 316,721 | 4,727,214 | 5,043,935 | 164,621 | 3,160,222 | 3,324,843 | 152,100 | 1,566,992 | 1,719,092 |

| | |
|-----------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC OPERATING STATEMENT | E-OPS-1A |
| For Month Ended February 28, 2013 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|---|--------------------|------------|------------|------------------------|------------|------------|-------------------|------------|------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| E-DEPX | | Depreciation Expense-General | 124,979 | 1,002,578 | 1,127,557 | 80,501 | 671,727 | 752,228 | 44,478 | 330,851 | 375,329 |
| E-AMTX | | Amortization Expense-General Plant - 303000 | 0 | 12,558 | 12,558 | 0 | 8,401 | 8,401 | 0 | 4,157 | 4,157 |
| E-AMTX | | Amortization Expense-Miscellaneous IT Intangible | 34,963 | 510,394 | 545,357 | 34,567 | 341,964 | 376,531 | 396 | 168,430 | 168,826 |
| E-AMTX | | Amortization Expense-General Plant - 390200, 396200 | 0 | 2,542 | 2,542 | 0 | 1,703 | 1,703 | 0 | 839 | 839 |
| | | TOTAL A&G DEPR/AMRT/NON-FIT TAXES | 159,942 | 1,528,072 | 1,688,014 | 115,068 | 1,023,795 | 1,138,863 | 44,874 | 504,277 | 549,151 |
| | | TOTAL ADMIN & GENERAL EXPENSES | 476,663 | 6,255,286 | 6,731,949 | 279,689 | 4,184,017 | 4,463,706 | 196,974 | 2,071,269 | 2,268,243 |
| | | TOTAL EXPENSES BEFORE FIT | 24,609,376 | 61,033,815 | 85,643,191 | 16,067,802 | 39,798,688 | 55,866,490 | 8,541,574 | 21,235,127 | 29,776,701 |
| | | NET OPERATING INCOME (LOSS) BEFORE FIT | | | 18,643,080 | | | 13,506,233 | | | 5,136,847 |
| E-FIT | | FEDERAL INCOME TAX--Normal Accrual | | | 4,623,552 | | | 3,629,373 | | | 994,179 |
| E-FIT | | DEFERRED FEDERAL INCOME TAX | | | (701,011) | | | (574,769) | | | (126,242) |
| E-FIT | | AMORTIZED ITC - NOXON | | | (18,450) | | | (11,994) | | | (6,456) |
| | | ELECTRIC NET OPERATING INCOME (LOSS) | | | 14,738,989 | | | 10,463,623 | | | 4,275,366 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.010% | 34.990% |
| E-ALL | 2 | Number of Customers | 100.000% | 65.609% | 34.391% |
| E-ALL | 3 | Direct Distribution Operating Expense | 100.000% | 64.669% | 35.331% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 67.000% | 33.000% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | | |
|--|--|------------|
| RESULTS OF OPERATIONS | | Report ID: |
| ELECTRIC ALLOCATION OF PURCHASED POWER COSTS | | E-555-1A |
| For Month Ended February 28, 2013 | | |
| Average of Monthly Averages Basis | | |

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------------|-------------------------------|--------------------|------------|------------|------------------------|------------|------------|-------------------|-----------|-----------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 1 | 555000/555100 | Purchased Power | 0 | 18,267,694 | 18,267,694 | 0 | 11,875,828 | 11,875,828 | 0 | 6,391,866 | 6,391,866 |
| 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 | 1,386,702 | 0 | 1,386,702 | 0 | 0 | 0 | 1,386,702 | 0 | 1,386,702 |
| 1 | 555550 | Non Monetary - Exchange Power | 0 | (49,702) | (49,702) | 0 | (32,311) | (32,311) | 0 | (17,391) | (17,391) |
| 1 | 555690 | Generation Other - Lancaster | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 555700 | Bookout Purchases | 0 | 2,172,373 | 2,172,373 | 0 | 1,412,260 | 1,412,260 | 0 | 760,113 | 760,113 |
| 1 | 555710 | Intercompany Purchase | 0 | 52,609 | 52,609 | 0 | 34,201 | 34,201 | 0 | 18,408 | 18,408 |
| TOTAL ACCOUNT 555 | | | 1,386,702 | 20,442,974 | 21,829,676 | 0 | 13,289,978 | 13,289,978 | 1,386,702 | 7,152,996 | 8,539,698 |

ALLOCATION RATIOS:

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

| | | | |
|---|--|--|------------|
| RESULTS OF OPERATIONS | | | Report ID: |
| ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES | | | E-557-1A |
| For Month Ended February 28, 2013 | | | |
| Average of Monthly Averages Basis | | | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|--|--------------------|------------|------------|------------------------|-----------|-----------|-------------------|-----------|-----------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 1 | 557000 | Other Expenses | 0 | 400,693 | 400,693 | 0 | 260,491 | 260,491 | 0 | 140,202 | 140,202 |
| 1 | 557010 | Other Power Supply Expense - Financial | 0 | 1,030,570 | 1,030,570 | 0 | 669,974 | 669,974 | 0 | 360,596 | 360,596 |
| 1 | 557150 | Fuel - Economic Dispatch | 0 | 4,950,782 | 4,950,782 | 0 | 3,218,503 | 3,218,503 | 0 | 1,732,279 | 1,732,279 |
| 1 | 557160 | Power Supply Expense - Miscellaneous | 0 | 54,802 | 54,802 | 0 | 35,627 | 35,627 | 0 | 19,175 | 19,175 |
| 99 | 557161 | Unbilled Add-Ons | 65,958 | 0 | 65,958 | 38,475 | 0 | 38,475 | 27,483 | 0 | 27,483 |
| 1 | 557170 | Broker Fees - Power | 3,964 | 78,612 | 82,576 | 3,964 | 51,106 | 55,070 | 0 | 27,506 | 27,506 |
| 1 | 557200 | Nez Perce | 68,225 | 0 | 68,225 | 41,458 | 0 | 41,458 | 26,767 | 0 | 26,767 |
| 99 | 557280 | Washington ERM Deferred | 109,352 | 0 | 109,352 | 109,352 | 0 | 109,352 | 0 | 0 | 0 |
| 99 | 557270 | Other Power Supply Expense - Other Exp | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 557290 | Washington ERM Amortization | (410,167) | 0 | (410,167) | (410,167) | 0 | (410,167) | 0 | 0 | 0 |
| 1 | 557312 | Lancaster Power Supply Expense Deferred | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 557322 | RECs Power Supply Expense Deferred | 21,173 | 0 | 21,173 | 21,173 | 0 | 21,173 | 0 | 0 | 0 |
| 99 | 557380 | Idaho PCA Deferred | 177,940 | 0 | 177,940 | 0 | 0 | 0 | 177,940 | 0 | 177,940 |
| 99 | 557390 | Idaho PCA Amortization | (277,658) | 0 | (277,658) | 0 | 0 | 0 | (277,658) | 0 | (277,658) |
| 1 | 557395 | Optional Renewable Power Expense Offset | 0 | (13,630) | (13,630) | 0 | (8,861) | (8,861) | 0 | (4,769) | (4,769) |
| 1 | 557610 | Other Expenses - Exposure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 557700 | Turbine Gas Bookout Expense | 0 | 5,100 | 5,100 | 0 | 3,316 | 3,316 | 0 | 1,784 | 1,784 |
| 1 | 557711 | Turbine Gas Bookout Offset | 0 | (5,100) | (5,100) | 0 | (3,316) | (3,316) | 0 | (1,784) | (1,784) |
| 1 | 557730 | Other Power Exp - Intracompany Thermal Gas | 0 | 4,473,129 | 4,473,129 | 0 | 2,907,981 | 2,907,981 | 0 | 1,565,148 | 1,565,148 |
| TOTAL ACCOUNT 557 | | | (241,213) | 10,974,958 | 10,733,745 | (195,745) | 7,134,821 | 6,939,076 | (45,468) | 3,840,137 | 3,794,669 |

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES
 For Month Ended February 28, 2013
 Average of Monthly Averages Basis

Report ID:
 E-903-1A

AVISTA UTILITIES

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|-----------|---------|----------------------------------|---------|-----------|---------|---------|-----------|---------|--------|-----------|---------|
| 2 | 903000 | Customer Records and Collections | 173,298 | 568,475 | 741,773 | 118,681 | 372,971 | 491,652 | 54,617 | 195,504 | 250,121 |
| 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 | 173,298 | 568,475 | 741,773 | 118,681 | 372,971 | 491,652 | 54,617 | 195,504 | 250,121 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|----------------------------------|----------|---------|---------|
| E-ALL | 2 | Number of Customers | 100.000% | 65.609% | 34.391% |
| E-ALL | 12 | Net Electric Plant (before DFIT) | 100.000% | 64.862% | 35.138% |

| | | | |
|---|--|--|------------|
| RESULTS OF OPERATIONS | | | Report ID: |
| ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES | | | E-908-1A |
| For Month Ended February 28, 2013 | | | |
| Average of Monthly Averages Basis | | | |

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|---|--------------------|-----------|-----------|------------------------|-----------|-----------|-------------------|-----------|----------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 2 | 908000 | Customer Assistance Expense | 26,631 | 21,656 | 48,287 | 23,802 | 14,208 | 38,010 | 2,829 | 7,448 | 10,277 |
| 99 | 908600 | Public Purpose Tariff Rider Expense Offset | 1,621,984 | 0 | 1,621,984 | 1,233,446 | 0 | 1,233,446 | 388,538 | 0 | 388,538 |
| 99 | 908610 | Limited Income Tax Refund Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 908690 | Unbilled Public Purpose Tariff Amortization | (156,722) | 0 | (156,722) | (114,190) | 0 | (114,190) | (42,532) | 0 | (42,532) |
| 99 | 908990 | DSM Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ACCOUNT 908 | | | 1,491,893 | 21,656 | 1,513,549 | 1,143,058 | 14,208 | 1,157,266 | 348,835 | 7,448 | 356,283 |

ALLOCATION RATIOS:

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

| | |
|--|-------------------------------|
| RESULTS OF OPERATIONS | Report ID: E-INT-1A |
| ELECTRIC INTEREST DEDUCTION FOR FIT | |
| For Month Ended February 28, 2013 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | System | Washington | Idaho |
|-----------|--|---------------|---------------|-------------|
| | Debt | | | |
| 1 | Capital Structure - Debt Ratio | | 52.94% | 52.94% |
| 2 | Cost of Debt | | 5.716% | 5.813% |
| | Total Weighted Cost | | 3.026% | 3.077% |
| E-APL | Net Rate Base | 1,848,862,355 | 1,206,946,888 | 641,915,467 |
| | Interest Deduction for FIT Calculation | 56,273,952 | 36,522,213 | 19,751,739 |
| 1 | AMA Actual Debt Ratio | | | |
| 2 | AMA Actual Debt Cost | | | |

| | |
|--|------------------------|
| RESULTS OF OPERATIONS | Report ID: E-FIT-1A |
| ELECTRIC FEDERAL INCOME TAXES | |
| For Month Ended February 28, 2013 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | System | Washington | Idaho | |
|--------------------|--|-------------------------------|------------|------------|---------|
| | Calculation of Taxable Operating Income: | | | | |
| E-OPS | Operating Revenue | 104,286,271 | 69,372,723 | 34,913,548 | |
| E-OPS | Less: Operating & Maintenance Expense | 60,658,323 | 38,750,222 | 21,908,101 | |
| E-OPS | Less: Book Deprec/Amort and Reg Amortizations | 18,772,009 | 12,132,127 | 6,639,882 | |
| E-OTX | Less: Taxes Other than FIT | 6,212,859 | 4,984,141 | 1,228,718 | |
| | Net Operating Income Before FIT | 18,643,080 | 13,506,233 | 5,136,847 | |
| E-INT | Less: Monthly Interest Expense | 4,689,496 | 3,043,518 | 1,645,978 | |
| E-OPS | Less: Colstrip 3 AFUDC Reallocation Adj | 0 | (12,019) | 12,019 | |
| E-SCM | Plus: Schedule M Adjustments | (715,523) | (86,950) | (628,573) | |
| | Taxable Net Operating Income | 13,238,061 | 10,387,784 | 2,850,277 | |
| | Tax Rate | 35.00% | 35.00% | 35.00% | |
| | Total Federal Income Tax | 4,633,321 | 3,635,724 | 997,597 | |
| 1 | Production Tax Credit | (9,769) | (6,351) | (3,418) | |
| 1 | Investment Tax Credit - Noxon * | 0 | 0 | 0 | |
| | Total Net Federal Income Tax | 4,623,552 | 3,629,373 | 994,179 | |
| E-DTE | Deferred FIT | (701,011) | (574,769) | (126,242) | |
| 1 | 411400 Amortized Investment Tax Credit - Noxon | (18,450) | (11,994) | (6,456) | |
| | Total Net FIT/Deferred FIT | 3,904,091 | 3,042,610 | 861,481 | |
| ALLOCATION RATIOS: | | | | | |
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.010% | 34.990% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

* Deferred taxes are in Deferred FIT balance

| | |
|-----------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC SCHEDULE M ITEMS | E-SCM-1A |
| For Month Ended February 28, 2013 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------|--|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
| | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| E-DEPX/AMTX | Book Depreciation & Amortization | 2,895,914 | 4,461,526 | 7,357,440 | 1,930,199 | 2,930,834 | 4,861,033 | 965,715 | 1,530,692 | 2,496,407 |
| 12 | 997001 Contributions In Aid of Construction | 0 | 419,898 | 419,898 | 0 | 272,354 | 272,354 | 0 | 147,544 | 147,544 |
| 2 | 997002 Injuries and Damages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 997003 Salvage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997004 Boulder Park Write Off | (8,607) | 0 | (8,607) | 0 | 0 | 0 | (8,607) | 0 | (8,607) |
| 4 | 997005 FAS106 Current Retiree Medical Accrual | 0 | 454,041 | 454,041 | 0 | 304,207 | 304,207 | 0 | 149,834 | 149,834 |
| 99 | 997007 Idaho PCA | (99,718) | 0 | (99,718) | 0 | 0 | 0 | (99,718) | 0 | (99,718) |
| 99 | 997008 Idaho DSM Book Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 997009 Rathdrum Turbine Lease | 0 | (2,819) | (2,819) | 0 | (1,833) | (1,833) | 0 | (986) | (986) |
| 4 | 997015 Airplane Lease Payments | 0 | 32,973 | 32,973 | 0 | 22,092 | 22,092 | 0 | 10,881 | 10,881 |
| 12 | 997016 Redemption Expense Amortization | 0 | 130,653 | 130,653 | 0 | 84,744 | 84,744 | 0 | 45,909 | 45,909 |
| 99 | 997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98) | 204,169 | 0 | 204,169 | 204,169 | 0 | 204,169 | 0 | 0 | 0 |
| 99 | 997018 DSM Tariff Rider | (1,586,239) | 0 | (1,586,239) | (579,195) | 0 | (579,195) | (1,007,044) | 0 | (1,007,044) |
| 1 | 997019 CSS Temporary Service Fees | 30,431 | 0 | 30,431 | 4,050 | 0 | 4,050 | 26,381 | 0 | 26,381 |
| 4 | 997020 FAS87 Current Pension Accrual | 0 | 1,092,557 | 1,092,557 | 0 | 732,013 | 732,013 | 0 | 360,544 | 360,544 |
| 99 | 997021 Wartsilla Generators Amortization | 28,149 | 0 | 28,149 | 12,761 | 0 | 12,761 | 15,388 | 0 | 15,388 |
| 99 | 997024 Kettle Falls Disallowance | (11,216) | 0 | (11,216) | (11,216) | 0 | (11,216) | 0 | 0 | 0 |
| 2 | 997027 Uncollectibles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997028 RTO Funding Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997029 FAS106 Post Retirement Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 997032 Interest Rate Swaps | 0 | 106,191 | 106,191 | 0 | 68,878 | 68,878 | 0 | 37,313 | 37,313 |
| 99 | 997033 BPA Residential Exchange | (176,790) | 0 | (176,790) | (166,853) | 0 | (166,853) | (9,937) | 0 | (9,937) |
| 99 | 997034 Montana Hydro Settlement | 86,443 | 0 | 86,443 | 56,386 | 0 | 56,386 | 30,057 | 0 | 30,057 |
| 1 | 997041 Rathdrum Turbine Lease, Tax | 0 | (29,592) | (29,592) | 0 | (19,238) | (19,238) | 0 | (10,354) | (10,354) |
| 99 | 997043 Washington Deferred Power Costs | (300,815) | 0 | (300,815) | (300,815) | 0 | (300,815) | 0 | 0 | 0 |
| 1 | 997044 Non-Monetary Power Costs | 0 | (49,702) | (49,702) | 0 | (32,311) | (32,311) | 0 | (17,391) | (17,391) |
| 1 | 997045 Section 199 Manufacturing Deduction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 997046 Nez Perce Settlement | 24,933 | 0 | 24,933 | (1,834) | 0 | (1,834) | 26,767 | 0 | 26,767 |
| 99 | 997047 Clark Fork Preventive Maint. Exp (PME's) | 22,297 | 0 | 22,297 | 0 | 0 | 0 | 22,297 | 0 | 22,297 |
| 12 | 997048 AFUDC | 0 | (325,591) | (325,591) | 0 | (211,185) | (211,185) | 0 | (114,406) | (114,406) |
| 11 | 997049 Tax Depreciation | 0 | (9,918,465) | (9,918,465) | 0 | (6,524,961) | (6,524,961) | 0 | (3,393,504) | (3,393,504) |
| 99 | 997050 CS2 Levelized Return | 37,000 | 0 | 37,000 | 0 | 0 | 0 | 37,000 | 0 | 37,000 |
| 99 | 997051 Wind Generation AFUDC - ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 997052 Noxon Spill | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997053 Renewable Energy Cert Fees | 0 | 3,964 | 3,964 | 0 | 2,656 | 2,656 | 0 | 1,308 | 1,308 |
| 99 | 997054 Spokane River Relicensing | 6,561 | 0 | 6,561 | 6,078 | 0 | 6,078 | 483 | 0 | 483 |
| 99 | 997058 Colstrip Settlement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | |
|-----------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC SCHEDULE M ITEMS | E-SCM-1A |
| For Month Ended February 28, 2013 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|------------------------------|-------------|---|--------------------|-------------|-----------|------------------------|-------------|----------|-------------------|-----------|-----------|
| Ref/Basis | Description | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 99 | 997059 | Spokane River Relicensing PME | 6,110 | 0 | 6,110 | 3,860 | 0 | 3,860 | 2,250 | 0 | 2,250 |
| 1 | 997061 | CDA Fund Settlement | 34,255 | 16,667 | 50,922 | 922 | 10,835 | 11,757 | 33,333 | 5,832 | 39,165 |
| 4 | 997062 | Gain on Sale of Office Bldg | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 997063 | CDA Lake Settlement | 15,258 | 73,674 | 88,932 | 12,677 | 47,895 | 60,572 | 2,581 | 25,779 | 28,360 |
| 99 | 997064 | Chicago Climate Exchange | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997065 | Amortization - Unbilled Revenue Add-Ins | 62,482 | 0 | 62,482 | 14,052 | 0 | 14,052 | 48,430 | 0 | 48,430 |
| 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 | 113,333 | 0 | 113,333 | 113,333 | 0 | 113,333 | 0 | 0 | 0 |
| 1 | 997072 | CDA Fund Settlement-Prepayment | 0 | 166,667 | 166,667 | 0 | 108,350 | 108,350 | 0 | 58,317 | 58,317 |
| 1 | 997073 | DSIT Amortization - ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 997080 | Book Transportation Depreciation | 0 | 403,442 | 403,442 | 0 | 265,408 | 265,408 | 0 | 138,034 | 138,034 |
| 1 | 997081 | Deferred Compensation | 0 | 309,037 | 309,037 | 0 | 207,055 | 207,055 | 0 | 101,982 | 101,982 |
| 1 | 997082 | Meal Disallowances | 0 | 21,628 | 21,628 | 0 | 14,491 | 14,491 | 0 | 7,137 | 7,137 |
| 1 | 997083 | Paid Time Off | 0 | 38,599 | 38,599 | 0 | 25,861 | 25,861 | 0 | 12,738 | 12,738 |
| 2 | 997084 | Customer Uncollectibles | 0 | 191,233 | 191,233 | 0 | 125,466 | 125,466 | 0 | 65,767 | 65,767 |
| 99 | 997088 | Deferred O&M Colstrip & CS2 | 195,325 | 0 | 195,325 | 81,141 | 0 | 81,141 | 114,184 | 0 | 114,184 |
| 99 | 997089 | CNC Transmission | 21,053 | 0 | 21,053 | 13,718 | 0 | 13,718 | 7,335 | 0 | 7,335 |
| 99 | 997091 | LIDAR O&M Reg Def DFIT | 60,520 | 0 | 60,520 | 60,520 | 0 | 60,520 | 0 | 0 | 0 |
| 99 | 997092 | Smart Grid | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997093 | EWEB Renewable Energy Credits | (93,222) | 0 | (93,222) | (93,222) | 0 | (93,222) | 0 | 0 | 0 |
| 99 | 997094 | Palouse Wind & Thornton | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997095 | WA REC Deferral | 115,805 | 0 | 115,805 | 115,805 | 0 | 115,805 | 0 | 0 | 0 |
| 99 | 997096 | CDA Settlement Costs | 0 | 4,465 | 4,465 | 0 | 2,903 | 2,903 | 0 | 1,562 | 1,562 |
| TOTAL SCHEDULE M ADJUSTMENTS | | | 1,683,431 | (2,398,954) | (715,523) | 1,476,536 | (1,563,486) | (86,950) | 206,895 | (835,468) | (628,573) |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.010% | 34.990% |
| E-ALL | 2 | Number of Customers | 100.000% | 65.609% | 34.391% |
| E-ALL | 3 | Direct Distribution Operating Expense | 100.000% | 64.669% | 35.331% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 67.000% | 33.000% |
| E-ALL | 10 | Net Electric Distribution Plant | 100.000% | 64.323% | 35.677% |
| E-ALL | 11 | Book Depreciation | 100.000% | 65.786% | 34.214% |
| E-ALL | 12 | Net Electric Plant (before DFIT) | 100.000% | 64.862% | 35.138% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--|-------------------------------|
| RESULTS OF OPERATIONS | Report ID: E-DTE-1A |
| ELECTRIC DEFERRED INCOME TAX EXPENSES | |
| For Month Ended February 28, 2013 Average of Monthly Averages Basis | |

AVISTA UTILITIES

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

| Ref/Basis | Acct No | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|---|---------|--|-----------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 14 | 410100 | Deferred Federal Income Tax Expense - Allocated | 0 | (990,251) | (990,251) | 0 | (645,386) | (645,386) | 0 | (344,865) | (344,865) |
| 99 | 410100 | Deferred Federal Income Tax Expense - Washington | 529,393 | 0 | 529,393 | 529,393 | 0 | 529,393 | 0 | 0 | 0 |
| 99 | 410100 | Deferred Federal Income Tax Expense - Idaho | 451,399 | 0 | 451,399 | 0 | 0 | 0 | 451,399 | 0 | 451,399 |
| | 410100 | Total | 980,792 | (990,251) | (9,459) | 529,393 | (645,386) | (115,993) | 451,399 | (344,865) | 106,534 |
| 14 | 411100 | Deferred Federal Income Tax Expense - Allocated | 0 | (194,582) | (194,582) | 0 | (126,817) | (126,817) | 0 | (67,765) | (67,765) |
| 99 | 411100 | Deferred Federal Income Tax Expense - Washington | (331,959) | 0 | (331,959) | (331,959) | 0 | (331,959) | 0 | 0 | 0 |
| 99 | 411100 | Deferred Federal Income Tax Expense - Idaho | (165,011) | 0 | (165,011) | 0 | 0 | 0 | (165,011) | 0 | (165,011) |
| | 411100 | Total | (496,970) | (194,582) | (691,552) | (331,959) | (126,817) | (458,776) | (165,011) | (67,765) | (232,776) |
| Total Deferred Federal Income Tax Expense | | | 483,822 | (1,184,833) | (701,011) | 197,434 | (772,203) | (574,769) | 286,388 | (412,630) | (126,242) |

| | | | | | |
|-------|----|----------------------------|----------|---------|---------|
| E-ALL | 14 | Net Allocated Schedule M's | 100.000% | 65.174% | 34.826% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|-----------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC TAXES OTHER THAN FIT | E-OTX-1A |
| For Month Ended February 28, 2013 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|---------------------------------|---------|---|-----------|-----------|-----------|-----------|-----------|-----------|---------|-----------|-----------|
| PRODUCTION & TRANSMISSION | | | | | | | | | | | |
| 1 | 408130 | State Excise Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 408140 | State Kwh Generation Tax | 0 | 113,089 | 113,089 | 0 | 73,519 | 73,519 | 0 | 39,570 | 39,570 |
| 1 | 408150 | R&P Property Tax--Production | 0 | 1,067,330 | 1,067,330 | 0 | 693,871 | 693,871 | 0 | 373,459 | 373,459 |
| 1 | 408180 | R&P Property Tax--Transmission | 0 | 373,240 | 373,240 | 0 | 242,643 | 242,643 | 0 | 130,597 | 130,597 |
| 1 | 409100 | State Income Tax--Montana & Oregon | 0 | 142,965 | 142,965 | 0 | 92,942 | 92,942 | 0 | 50,023 | 50,023 |
| TOTAL PRODUCTION & TRANSMISSION | | | 0 | 1,696,624 | 1,696,624 | 0 | 1,102,975 | 1,102,975 | 0 | 593,649 | 593,649 |
| DISTRIBUTION | | | | | | | | | | | |
| 99 | 408110 | State Excise Tax | 1,846,714 | 0 | 1,846,714 | 1,846,714 | 0 | 1,846,714 | 0 | 0 | 0 |
| 99 | 408120 | Municipal Occupation & License Tax | 1,944,231 | 0 | 1,944,231 | 1,648,118 | 0 | 1,648,118 | 296,113 | 0 | 296,113 |
| 99 | 408160 | Miscellaneous State or Local Tax--WA & ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 408170 | R&P Property Tax--Distribution | 604,274 | 0 | 604,274 | 386,334 | 0 | 386,334 | 217,940 | 0 | 217,940 |
| 99 | 409100 | State Income Tax--Idaho | 121,016 | 0 | 121,016 | 0 | 0 | 0 | 121,016 | 0 | 121,016 |
| TOTAL DISTRIBUTION | | | 4,516,235 | 0 | 4,516,235 | 3,881,166 | 0 | 3,881,166 | 635,069 | 0 | 635,069 |
| TOTAL TAXES OTHER THAN FIT | | | 4,516,235 | 1,696,624 | 6,212,859 | 3,881,166 | 1,102,975 | 4,984,141 | 635,069 | 593,649 | 1,228,718 |

ALLOCATION RATIOS:

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

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

Report ID:
E-PLT-1A

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 | 9,325,001 | 9,325,001 | 0 | 6,062,183 | 6,062,183 | 0 | 3,262,818 | 3,262,818 |
| 1 | 182325 | CDA Lake IPA Fund | 0 | 2,000,000 | 2,000,000 | 0 | 1,300,200 | 1,300,200 | 0 | 699,800 | 699,800 |
| 1 | 182333 | CDA Settlement Costs | 0 | 1,338,770 | 1,338,770 | 0 | 870,334 | 870,334 | 0 | 468,436 | 468,436 |
| 1 | 182381 | CDA Settlement Past Storage | 0 | 36,173,837 | 36,173,837 | 0 | 23,516,611 | 23,516,611 | 0 | 12,657,226 | 12,657,226 |
| 1 | 302000 | Franchises & Consents | 602,704 | 44,049,218 | 44,651,922 | 602,704 | 28,636,397 | 29,239,101 | 0 | 15,412,821 | 15,412,821 |
| 1 | 303000 | Misc Intangible Plant- (C-IPL) | 153,179 | 4,246,823 | 4,400,002 | 153,179 | 2,803,537 | 2,956,716 | 0 | 1,443,286 | 1,443,286 |
| 1 | 303100 | Misc Intangible Plant-Mainframe Software (C-IPL) | 2,101,690 | 29,422,125 | 31,523,815 | 2,078,166 | 19,712,824 | 21,790,990 | 23,524 | 9,709,301 | 9,732,825 |
| 1 | 303110 | Misc Intangible Plant-PC Software (C-IPL) | 0 | 2,094,604 | 2,094,604 | 0 | 1,403,385 | 1,403,385 | 0 | 691,219 | 691,219 |
| | | TOTAL INTANGIBLE PLANT | 2,857,573 | 128,650,378 | 131,507,951 | 2,834,049 | 84,305,471 | 87,139,520 | 23,524 | 44,344,907 | 44,368,431 |
| | | STEAM PRODUCTION PLANT: | | | | | | | | | |
| 1 | 310XXX | Land & Land Rights | 0 | 3,488,714 | 3,488,714 | 0 | 2,268,013 | 2,268,013 | 0 | 1,220,701 | 1,220,701 |
| 1 | 311XXX | Structures & Improvements | 0 | 126,409,443 | 126,409,443 | 0 | 82,178,779 | 82,178,779 | 0 | 44,230,664 | 44,230,664 |
| 1 | 312000 | Boiler Plant | 0 | 171,756,664 | 171,756,664 | 0 | 111,659,007 | 111,659,007 | 0 | 60,097,657 | 60,097,657 |
| 1 | 313000 | Generators | 0 | 6,770 | 6,770 | 0 | 4,401 | 4,401 | 0 | 2,369 | 2,369 |
| 1 | 314000 | Turbogenerator Units | 0 | 52,558,660 | 52,558,660 | 0 | 34,168,385 | 34,168,385 | 0 | 18,390,275 | 18,390,275 |
| 1 | 315000 | Accessory Electric Equipment | 0 | 26,162,349 | 26,162,349 | 0 | 17,008,143 | 17,008,143 | 0 | 9,154,206 | 9,154,206 |
| 1 | 316000 | Miscellaneous Power Plant Equipment | 0 | 16,010,900 | 16,010,900 | 0 | 10,408,686 | 10,408,686 | 0 | 5,602,214 | 5,602,214 |
| | | TOTAL STEAM PRODUCTION PLANT | 0 | 396,393,500 | 396,393,500 | 0 | 257,695,414 | 257,695,414 | 0 | 138,698,086 | 138,698,086 |
| | | HYDRAULIC PRODUCTION PLANT: | | | | | | | | | |
| 1 | 330XXX | Land & Land Rights | 0 | 57,955,364 | 57,955,364 | 0 | 37,676,782 | 37,676,782 | 0 | 20,278,582 | 20,278,582 |
| 1 | 331XXX | Structures & Improvements | 0 | 44,283,918 | 44,283,918 | 0 | 28,788,975 | 28,788,975 | 0 | 15,494,943 | 15,494,943 |
| 1 | 332XXX | Reservoirs, Dams, & Waterways | 0 | 126,978,788 | 126,978,788 | 0 | 82,548,910 | 82,548,910 | 0 | 44,429,878 | 44,429,878 |
| 1 | 333000 | Waterwheels, Turbines, & Generators | 0 | 163,044,527 | 163,044,527 | 0 | 105,995,247 | 105,995,247 | 0 | 57,049,280 | 57,049,280 |
| 1 | 334000 | Accessory Electric Equipment | 0 | 34,012,512 | 34,012,512 | 0 | 22,111,534 | 22,111,534 | 0 | 11,900,978 | 11,900,978 |
| 1 | 335XXX | Miscellaneous Power Plant Equipment | 0 | 8,133,482 | 8,133,482 | 0 | 5,287,577 | 5,287,577 | 0 | 2,845,905 | 2,845,905 |
| 1 | 336000 | Roads, Railroads, & Bridges | 0 | 2,020,755 | 2,020,755 | 0 | 1,313,693 | 1,313,693 | 0 | 707,062 | 707,062 |
| | | TOTAL HYDRAULIC PRODUCTION PLANT | 0 | 436,429,346 | 436,429,346 | 0 | 283,722,718 | 283,722,718 | 0 | 152,706,628 | 152,706,628 |
| | | OTHER PRODUCTION PLANT: | | | | | | | | | |
| 1 | 340200 | Land & Land Rights | 0 | 905,168 | 905,168 | 0 | 588,450 | 588,450 | 0 | 316,718 | 316,718 |
| 1 | 341000 | Structures & Improvements | 0 | 16,581,626 | 16,581,626 | 0 | 10,779,715 | 10,779,715 | 0 | 5,801,911 | 5,801,911 |
| 1 | 342000 | Fuel Holders, Producers, & Accessories | 0 | 21,169,137 | 21,169,137 | 0 | 13,762,056 | 13,762,056 | 0 | 7,407,081 | 7,407,081 |
| 1 | 343000 | Prime Movers | 0 | 23,835,530 | 23,835,530 | 0 | 15,495,478 | 15,495,478 | 0 | 8,340,052 | 8,340,052 |
| 1 | 344000 | Generators | 0 | 201,335,334 | 201,335,334 | 0 | 130,888,101 | 130,888,101 | 0 | 70,447,233 | 70,447,233 |
| 1 | 344010 | Generators - Solar | 0 | 149,669 | 149,669 | 0 | 97,300 | 97,300 | 0 | 52,369 | 52,369 |
| 1 | 345000 | Accessory Electric Equipment | 0 | 17,078,805 | 17,078,805 | 0 | 11,102,931 | 11,102,931 | 0 | 5,975,874 | 5,975,874 |
| 1 | 345010 | Accessory Electric Equipment - Solar | 0 | 33,209 | 33,209 | 0 | 21,589 | 21,589 | 0 | 11,620 | 11,620 |
| 1 | 346000 | Miscellaneous Power Plant Equipment | 0 | 1,720,048 | 1,720,048 | 0 | 1,118,203 | 1,118,203 | 0 | 601,845 | 601,845 |
| | | TOTAL OTHER PRODUCTION PLANT | 0 | 282,808,526 | 282,808,526 | 0 | 183,853,823 | 183,853,823 | 0 | 98,954,703 | 98,954,703 |
| | | TOTAL PRODUCTION PLANT | 0 | 1,115,631,372 | 1,115,631,372 | 0 | 725,271,955 | 725,271,955 | 0 | 390,359,417 | 390,359,417 |

| | | |
|-----------------------------------|--|------------|
| RESULTS OF OPERATIONS | | Report ID: |
| ELECTRIC UTILITY PLANT | | E-PLT-1A |
| For Month Ended February 28, 2013 | | |
| Average of Monthly Averages Basis | | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | *****SYSTEM***** | | | ***** WASHINGTON ***** | | | *****IDAHO***** | | |
|---|---------|----------------------------------|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|--------------------|--------------------|----------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| TRANSMISSION PLANT: | | | | | | | | | | | |
| 1 | 350XXX | Land & Land Rights | 0 | 19,386,239 | 19,386,239 | 0 | 12,602,994 | 12,602,994 | 0 | 6,783,245 | 6,783,245 |
| 1 | 352XXX | Structures & Improvements | 0 | 17,107,182 | 17,107,182 | 0 | 11,121,379 | 11,121,379 | 0 | 5,985,803 | 5,985,803 |
| 1 | 353000 | Station Equipment | 0 | 213,699,815 | 213,699,815 | 0 | 138,926,250 | 138,926,250 | 0 | 74,773,565 | 74,773,565 |
| 1 | 354000 | Towers & Fixtures | 0 | 17,123,139 | 17,123,139 | 0 | 11,131,753 | 11,131,753 | 0 | 5,991,386 | 5,991,386 |
| 1 | 355000 | Poles & Fixtures | 0 | 155,189,031 | 155,189,031 | 0 | 100,888,389 | 100,888,389 | 0 | 54,300,642 | 54,300,642 |
| 1 | 356000 | Overhead Conductors & Devices | 0 | 117,030,232 | 117,030,232 | 0 | 76,081,354 | 76,081,354 | 0 | 40,948,878 | 40,948,878 |
| 1 | 357000 | Underground Conduit | 0 | 2,605,487 | 2,605,487 | 0 | 1,693,827 | 1,693,827 | 0 | 911,660 | 911,660 |
| 1 | 358000 | Underground Conductors & Devices | 0 | 2,330,072 | 2,330,072 | 0 | 1,514,780 | 1,514,780 | 0 | 815,292 | 815,292 |
| 1 | 359000 | Roads & Trails | 0 | 1,872,246 | 1,872,246 | 0 | 1,217,147 | 1,217,147 | 0 | 655,099 | 655,099 |
| TOTAL TRANSMISSION PLANT | | | 0 | 546,343,443 | 546,343,443 | 0 | 355,177,873 | 355,177,873 | 0 | 191,165,570 | 191,165,570 |
| DISTRIBUTION PLANT: | | | | | | | | | | | |
| 99 | 360200 | Land & Land Rights | 4,584,631 | 0 | 4,584,631 | 3,340,938 | 0 | 3,340,938 | 1,243,693 | 0 | 1,243,693 |
| 99 | 360400 | Land Easements | 2,125,793 | 0 | 2,125,793 | 423,982 | 0 | 423,982 | 1,701,811 | 0 | 1,701,811 |
| 99 | 361000 | Structures & Improvements | 17,979,099 | 0 | 17,979,099 | 12,769,464 | 0 | 12,769,464 | 5,209,635 | 0 | 5,209,635 |
| 99 | 362000 | Station Equipment | 111,642,679 | 0 | 111,642,679 | 73,651,245 | 0 | 73,651,245 | 37,991,434 | 0 | 37,991,434 |
| 99 | 364000 | Poles, Towers, & Fixtures | 259,699,360 | 0 | 259,699,360 | 162,444,670 | 0 | 162,444,670 | 97,254,690 | 0 | 97,254,690 |
| 99 | 365000 | Overhead Conductors & Devices | 173,762,713 | 0 | 173,762,713 | 108,732,159 | 0 | 108,732,159 | 65,030,554 | 0 | 65,030,554 |
| 99 | 366000 | Underground Conduit | 82,922,678 | 0 | 82,922,678 | 54,021,171 | 0 | 54,021,171 | 28,901,507 | 0 | 28,901,507 |
| 99 | 367000 | Underground Conductors & Devices | 141,249,876 | 0 | 141,249,876 | 91,093,400 | 0 | 91,093,400 | 50,156,476 | 0 | 50,156,476 |
| 99 | 368000 | Line Transformers | 199,953,803 | 0 | 199,953,803 | 133,521,632 | 0 | 133,521,632 | 66,432,171 | 0 | 66,432,171 |
| 99 | 369XXX | Services | 130,296,035 | 0 | 130,296,035 | 85,222,029 | 0 | 85,222,029 | 45,074,006 | 0 | 45,074,006 |
| 99 | 370000 | Meters | 47,944,072 | 0 | 47,944,072 | 26,769,354 | 0 | 26,769,354 | 21,174,718 | 0 | 21,174,718 |
| 99 | 373XXX | Street Light & Signal Systems | 36,771,093 | 0 | 36,771,093 | 22,311,432 | 0 | 22,311,432 | 14,459,661 | 0 | 14,459,661 |
| TOTAL DISTRIBUTION PLANT | | | 1,208,931,832 | 0 | 1,208,931,832 | 774,301,476 | 0 | 774,301,476 | 434,630,356 | 0 | 434,630,356 |
| GENERAL PLANT: (From Report C-GPL) | | | | | | | | | | | |
| 4 | 389XXX | Land & Land Rights | 1,081,555 | 3,108,652 | 4,190,207 | 372,902 | 2,082,797 | 2,455,699 | 708,653 | 1,025,855 | 1,734,508 |
| 4 | 390XXX | Structures & Improvements | 12,451,698 | 52,962,269 | 65,413,967 | 5,902,931 | 35,484,720 | 41,387,651 | 6,548,767 | 17,477,549 | 24,026,316 |
| 4 | 391XXX | Office Furniture & Equipment | 2,307,368 | 37,241,867 | 39,549,235 | 2,292,719 | 24,952,051 | 27,244,770 | 14,649 | 12,289,816 | 12,304,465 |
| 4 | 392XXX | Transportation Equipment | 13,221,868 | 8,475,282 | 21,697,150 | 9,425,645 | 5,678,439 | 15,104,084 | 3,796,223 | 2,796,843 | 6,593,066 |
| 4 | 393000 | Stores Equipment | 277,662 | 1,840,342 | 2,118,004 | 121,377 | 1,233,029 | 1,354,406 | 156,285 | 607,313 | 763,598 |
| 4 | 394000 | Tools, Shop & Garage Equipment | 1,533,912 | 8,344,124 | 9,878,036 | 1,154,217 | 5,590,563 | 6,744,780 | 379,695 | 2,753,561 | 3,133,256 |
| 4 | 395000 | Laboratory Equipment | 257,009 | 1,049,636 | 1,306,645 | 172,845 | 703,256 | 876,101 | 84,164 | 346,380 | 430,544 |
| 4 | 396XXX | Power Operated Equipment | 28,295,759 | 10,652,677 | 38,948,436 | 17,395,350 | 7,137,294 | 24,532,644 | 10,900,409 | 3,515,383 | 14,415,792 |
| 4 | 397XXX | Communications Equipment | 16,028,273 | 55,096,030 | 71,124,303 | 9,979,943 | 36,914,340 | 46,894,283 | 6,048,330 | 18,181,690 | 24,230,020 |
| 4 | 398000 | Miscellaneous Equipment | 2,371 | 334,246 | 336,617 | 31 | 223,945 | 223,976 | 2,340 | 110,301 | 112,641 |
| TOTAL GENERAL PLANT | | | 75,457,475 | 179,105,125 | 254,562,600 | 46,817,960 | 120,000,434 | 166,818,394 | 28,639,515 | 59,104,691 | 87,744,206 |
| TOTAL PLANT IN SERVICE | | | 1,287,246,880 | 1,969,730,318 | 3,256,977,198 | 823,953,485 | 1,284,755,733 | 2,108,709,218 | 463,293,395 | 684,974,585 | 1,148,267,980 |

| | | |
|-----------------------------------|--|-----------------|
| RESULTS OF OPERATIONS | | Report ID: |
| ELECTRIC UTILITY PLANT | | E-PLT-1A |
| For Month Ended February 28, 2013 | | |
| Average of Monthly Averages Basis | | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | *****SYSTEM***** | | | *****WASHINGTON***** | | | *****IDAHO***** | | |
|---|---------|---|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| E-ADEP | | Steam Production Plant | 0 | (279,286,691) | (279,286,691) | 0 | (181,564,278) | (181,564,278) | 0 | (97,722,413) | (97,722,413) |
| E-ADEP | | Hydro Production Plant | 0 | (116,852,843) | (116,852,843) | 0 | (75,966,033) | (75,966,033) | 0 | (40,886,810) | (40,886,810) |
| E-ADEP | | Other Production Plant | 0 | (78,464,915) | (78,464,915) | 0 | (51,010,041) | (51,010,041) | 0 | (27,454,874) | (27,454,874) |
| E-ADEP | | Transmission Plant | 0 | (184,779,251) | (184,779,251) | 0 | (120,124,991) | (120,124,991) | 0 | (64,654,260) | (64,654,260) |
| E-ADEP | | Distribution Plant | (361,904,370) | 0 | (361,904,370) | (229,470,805) | 0 | (229,470,805) | (132,433,565) | 0 | (132,433,565) |
| E-ADEP | | General Plant | (21,487,363) | (61,309,061) | (82,796,424) | (12,487,401) | (41,077,071) | (53,564,472) | (8,999,962) | (20,231,990) | (29,231,952) |
| TOTAL ACCUMULATED DEPRECIATION | | | (383,391,733) | (720,692,761) | (1,104,084,494) | (241,958,206) | (469,742,414) | (711,700,620) | (141,433,527) | (250,950,347) | (392,383,874) |
| ACCUMULATED AMORTIZATION | | | | | | | | | | | |
| E-AAMT | | Production/Transmission-Franchises/Misc Intangibles | 0 | (7,198,564) | (7,198,564) | 0 | (4,679,787) | (4,679,787) | 0 | (2,518,777) | (2,518,777) |
| E-AAMT | | Distribution-Franchises/Misc Intangibles | (98,495) | 0 | (98,495) | (98,495) | 0 | (98,495) | 0 | 0 | 0 |
| E-AAMT | | General Plant - 303000 | 0 | (62,935) | (62,935) | 0 | (41,388) | (41,388) | 0 | (21,547) | (21,547) |
| E-AAMT | | Miscellaneous IT Intangible Plant -3031XX | (524,484) | (15,335,679) | (15,860,163) | (520,145) | (10,274,905) | (10,795,050) | (4,339) | (5,060,774) | (5,065,113) |
| E-AAMT | | General Plant - 390200, 396200 | (120,874) | (163,387) | (284,261) | (117,279) | (109,469) | (226,748) | (3,595) | (53,918) | (57,513) |
| TOTAL ACCUMULATED AMORTIZATION | | | (743,853) | (22,760,565) | (23,504,418) | (735,919) | (15,105,549) | (15,841,468) | (7,934) | (7,655,016) | (7,662,950) |
| TOTAL ACCUMULATED DEPR/AMORT | | | (384,135,586) | (743,453,326) | (1,127,588,912) | (242,694,125) | (484,847,963) | (727,542,088) | (141,441,461) | (258,605,363) | (400,046,824) |
| NET ELECTRIC UTILITY PLANT before DFIT | | | 903,111,294 | 1,226,276,992 | 2,129,388,286 | 581,259,360 | 799,907,770 | 1,381,167,130 | 321,851,934 | 426,369,222 | 748,221,156 |
| 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 | (350,992) | (350,992) | 0 | (228,180) | (228,180) | 0 | (122,812) | (122,812) |
| 12 | | ADFIT - Electric Plant In Service (282900) | 0 | (284,270,319) | (284,270,319) | 0 | (184,383,414) | (184,383,414) | 0 | (99,886,905) | (99,886,905) |
| 4 | | ADFIT - Common Plant (282900 from C-DTX) | 0 | (27,446,116) | (27,446,116) | 0 | (18,388,898) | (18,388,898) | 0 | (9,057,218) | (9,057,218) |
| 4 | | ADFIT - Common Plant (283750 from C-DTX) | 0 | (223,568) | (223,568) | 0 | (149,791) | (149,791) | 0 | (73,777) | (73,777) |
| 1 | | ADFIT - Lake CDA CDR Fund - Allocated (283324) | 0 | 8,750 | 8,750 | 0 | 5,688 | 5,688 | 0 | 3,062 | 3,062 |
| 1 | | ADFIT - CDA IPA Fund Deposit (283325) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | | ADFIT - CDA Lake Settlement - Allocated (283382) | 0 | (12,660,843) | (12,660,843) | 0 | (8,230,814) | (8,230,814) | 0 | (4,430,029) | (4,430,029) |
| 1 | | ADFIT - CDA Settlement Costs (283333) | 0 | (134,165) | (134,165) | 0 | (87,221) | (87,221) | 0 | (46,944) | (46,944) |
| 12 | | ADFIT - Electric portion of Bond Redemptions (283850) | 0 | (4,564,230) | (4,564,230) | 0 | (2,960,451) | (2,960,451) | 0 | (1,603,779) | (1,603,779) |
| TOTAL ACCUMULATED DFIT | | | 0 | (329,641,483) | (329,641,483) | 0 | (214,423,081) | (214,423,081) | 0 | (115,218,402) | (115,218,402) |
| NET ELECTRIC UTILITY PLANT | | | 903,111,294 | 896,635,509 | 1,799,746,803 | 581,259,360 | 585,484,689 | 1,166,744,049 | 321,851,934 | 311,150,820 | 633,002,754 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|----------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.010% | 34.990% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 67.000% | 33.000% |
| E-ALL | 12 | Net Electric Plant (before DFIT) | 100.000% | 64.862% | 35.138% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Month Ended February 28, 2013
Average of Monthly Averages Basis

Report ID:
E-APL-1A

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 | 903,111,294 | 896,635,509 | 1,799,746,803 | 581,259,360 | 585,484,689 | 1,166,744,049 | 321,851,934 | 311,150,820 | 633,002,754 |
| | OTHER ADJUSTMENTS | | | | | | | | | |
| 4 | Gain on Sale of General Office Bldg (253850) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | ADFIT - Gain on Sale of General Office Bldg (190850) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Colstrip 3 AFUDC Reallocation | 0 | 0 | 0 | (1,002,437) | 0 | (1,002,437) | 1,002,437 | 0 | 1,002,437 |
| 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) | (2,587,600) | 0 | (2,587,600) | (829,281) | 0 | (829,281) | (1,758,319) | 0 | (1,758,319) |
| 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) | 6,941,554 | 0 | 6,941,554 | 4,454,219 | 0 | 4,454,219 | 2,487,335 | 0 | 2,487,335 |
| 99 | ADFIT - Kettle Falls Disallowed (190420) | 324,508 | 0 | 324,508 | 324,508 | 0 | 324,508 | 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) | 1,128,229 | 0 | 1,128,229 | 0 | 0 | 0 | 1,128,229 | 0 | 1,128,229 |
| 99 | ADFIT - Boulder Park Disallowed (190040) | 515,120 | 0 | 515,120 | 0 | 0 | 0 | 515,120 | 0 | 515,120 |
| 99 | Investment in WNP3 Exchange Power (124900, 124930) | 16,026,892 | 0 | 16,026,892 | 16,026,892 | 0 | 16,026,892 | 0 | 0 | 0 |
| 99 | ADFIT - WNP3 Exchange Power (283120) | (2,880,309) | 0 | (2,880,309) | (2,880,309) | 0 | (2,880,309) | 0 | 0 | 0 |
| 99 | CDA Lake Settlement - WA (182382) | 1,185,254 | 0 | 1,185,254 | 1,185,254 | 0 | 1,185,254 | 0 | 0 | 0 |
| 99 | CDA Lake Settlement - ID (186382) | 236,184 | 0 | 236,184 | 0 | 0 | 0 | 236,184 | 0 | 236,184 |
| 99 | ADFIT - CDA Lake Settlement - Direct (283382) | (497,504) | 0 | (497,504) | (414,840) | 0 | (414,840) | (82,664) | 0 | (82,664) |
| 99 | CDA CDR Fund - Direct (182324) | 86,215 | 0 | 86,215 | 86,215 | 0 | 86,215 | 0 | 0 | 0 |
| 99 | ADFIT - CDA CDR Fund - Direct (283324) | (30,175) | 0 | (30,175) | (30,175) | 0 | (30,175) | 0 | 0 | 0 |
| 99 | Spokane River Relicensing (182322) | 612,519 | 0 | 612,519 | 568,320 | 0 | 568,320 | 44,199 | 0 | 44,199 |
| 99 | ADFIT - Spokane River Relicensing (283322) | (214,358) | 0 | (214,358) | (198,893) | 0 | (198,893) | (15,465) | 0 | (15,465) |
| 99 | Spokane River PM&Es (182323) | 566,722 | 0 | 566,722 | 360,879 | 0 | 360,879 | 205,843 | 0 | 205,843 |
| 99 | ADFIT - Spokane River PM&Es (283323) | (198,377) | 0 | (198,377) | (126,332) | 0 | (126,332) | (72,045) | 0 | (72,045) |
| 99 | Montana Riverbed Settlement (186360) | 3,929,381 | 0 | 3,929,381 | 2,621,901 | 0 | 2,621,901 | 1,307,480 | 0 | 1,307,480 |
| 99 | ADFIT - Montana Riverbed Settlement (283365) | (1,375,283) | 0 | (1,375,283) | (917,666) | 0 | (917,666) | (457,617) | 0 | (457,617) |
| 99 | Lancaster Generation (182312) | 3,796,667 | 0 | 3,796,667 | 3,796,667 | 0 | 3,796,667 | 0 | 0 | 0 |
| 99 | ADFIT - Lancaster Generation (283312) | (1,328,833) | 0 | (1,328,833) | (1,328,833) | 0 | (1,328,833) | 0 | 0 | 0 |
| 99 | Weatherization Loans - Sandpoint (124350) | 61,177 | 0 | 61,177 | 0 | 0 | 0 | 61,177 | 0 | 61,177 |
| 99 | Def Palouse Wind & Thornton Sw St (186810) | (80,774) | 0 | (80,774) | (80,774) | 0 | (80,774) | 0 | 0 | 0 |
| 99 | ADFIT - Palouse Wind & Thornton Sw St (283810) | 28,271 | 0 | 28,271 | 28,271 | 0 | 28,271 | 0 | 0 | 0 |
| 4 | Customer Advances (252000) | (973,481) | 0 | (973,481) | (225,651) | 0 | (225,651) | (747,830) | 0 | (747,830) |
| 99 | Customer Deposits (235199) | (1,274,389) | 0 | (1,274,389) | (1,274,389) | 0 | (1,274,389) | 0 | 0 | 0 |
| C-WKC | Working Capital | 24,196,019 | 8,312,452 | 32,508,471 | 24,196,019 | 0 | 24,196,019 | 0 | 8,312,452 | 8,312,452 |
| 99 | DSM Programs (186710) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL OTHER ADJUSTMENTS | 40,803,100 | 8,312,452 | 49,115,552 | 40,202,839 | 0 | 40,202,839 | 600,261 | 8,312,452 | 8,912,713 |
| | NET RATE BASE | 943,914,394 | 904,947,961 | 1,848,862,355 | 621,462,199 | 585,484,689 | 1,206,946,888 | 322,452,195 | 319,463,272 | 641,915,467 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|----------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.010% | 34.990% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 67.000% | 33.000% |
| E-ALL | 12 | Net Electric Plant (before DFTT) | 100.000% | 64.862% | 35.138% |
| E-ALL | 13 | Net Electric General Plant | 100.000% | 65.935% | 34.065% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC DEPRECIATION EXPENSE | E-DEPX-1A |
| For Month Ended February 28, 2013 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|--------------------------------------|---------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|------------------|------------------|------------------------|------------------|------------------|-------------------|----------------|------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| Electric Production | | | | | | | | | | | | | |
| 1 | Steam (ED-AN) | 633,882 | 633,882 | | | 633,882 | 633,882 | | 412,087 | 412,087 | | 221,795 | 221,795 |
| 1 | Hydro (ED-AN) | 658,808 | 658,808 | | | 658,808 | 658,808 | | 428,291 | 428,291 | | 230,517 | 230,517 |
| 1 | Other (ED-AN) | 731,032 | 731,032 | | | 731,032 | 731,032 | | 475,244 | 475,244 | | 255,788 | 255,788 |
| Total Electric Production | | 2,023,722 | 2,023,722 | | | 2,023,722 | 2,023,722 | | 1,315,622 | 1,315,622 | | 708,100 | 708,100 |
| Electric Transmission | | | | | | | | | | | | | |
| 1 | ED-AN | 825,674 | 825,674 | | | 825,674 | 825,674 | | 536,771 | 536,771 | | 288,903 | 288,903 |
| Total Electric Transmission | | 825,674 | 825,674 | | | 825,674 | 825,674 | | 536,771 | 536,771 | | 288,903 | 288,903 |
| Electric Distribution | | | | | | | | | | | | | |
| | ED-ID | 920,841 | 920,841 | | | 920,841 | 920,841 | | | | | 920,841 | 920,841 |
| | ED-WA | 1,812,881 | 1,812,881 | | | 1,812,881 | 1,812,881 | 1,812,881 | | 1,812,881 | | | |
| Total Electric Distribution | | 2,733,722 | 2,733,722 | | | 2,733,722 | 2,733,722 | 1,812,881 | | 1,812,881 | | 920,841 | 920,841 |
| Gas Underground Storage | | | | | | | | | | | | | |
| | GD-AN | 44,845 | | 44,845 | | | | | | | | | |
| | GD-OR | 9,432 | | | 9,432 | | | | | | | | |
| Total Gas Underground Storage | | 54,277 | | 44,845 | 9,432 | | | | | | | | |
| Gas Distribution | | | | | | | | | | | | | |
| | GD-AN | 5,209 | | 5,209 | | | | | | | | | |
| | GD-ID | 311,400 | | 311,400 | | | | | | | | | |
| | GD-WA | 635,423 | | 635,423 | | | | | | | | | |
| | GD-OR | 321,135 | | | 321,135 | | | | | | | | |
| Total Gas Distribution | | 1,273,167 | | 952,032 | 321,135 | | | | | | | | |
| General Plant | | | | | | | | | | | | | |
| 4 | ED-AN | 203,806 | 203,806 | | | 203,806 | 203,806 | | 136,550 | 136,550 | | 67,256 | 67,256 |
| | ED-ID | 17,768 | 17,768 | | | 17,768 | 17,768 | | | | | 17,768 | 17,768 |
| | ED-WA | 70,191 | 70,191 | | | 70,191 | 70,191 | 70,191 | | 70,191 | | | |
| 7,4 | CD-AA | 1,047,651 | 757,933 | 203,255 | 86,463 | 757,933 | 757,933 | | 507,815 | 507,815 | | 250,118 | 250,118 |
| 9,4 | CD-AN | 51,551 | 40,839 | 10,712 | | 40,839 | 40,839 | | 27,362 | 27,362 | | 13,477 | 13,477 |
| 9 | CD-ID | 33,716 | 26,710 | 7,006 | | 26,710 | 26,710 | | | | | 26,710 | 26,710 |
| 9 | CD-WA | 13,014 | 10,310 | 2,704 | | 10,310 | 10,310 | 10,310 | | 10,310 | | | |
| 8 | GD-AA | 12,973 | | 9,123 | 3,850 | | | | | | | | |
| | GD-AN | 2,864 | | 2,864 | | | | | | | | | |
| | GD-ID | 4,584 | | 4,584 | | | | | | | | | |
| | GD-WA | 14,979 | | 14,979 | | | | | | | | | |
| | GD-OR | 21,021 | | | 21,021 | | | | | | | | |
| Total General Plant | | 1,494,118 | 1,127,557 | 255,227 | 111,334 | 124,979 | 1,002,578 | 1,127,557 | 80,501 | 671,727 | 752,228 | 44,478 | 330,851 |
| Total Depreciation Expense | | 8,404,680 | 6,710,675 | 1,252,104 | 441,901 | 2,858,701 | 3,851,974 | 6,710,675 | 1,893,382 | 2,524,120 | 4,417,502 | 965,319 | 1,327,854 |

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

| | |
|--------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC AMORTIZATION EXPENSE | E-AMTX-1A |
| For Month Ended February 28, 2013 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | System | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | | |
|---|------------------------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|---------------|---------------|------------------------|----------------|---------------|-------------------|----------------|---------------|----------------|----------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | | |
| Production/Transmission | | | | | | | | | | | | | | | |
| 1 | Franchises (302000) | ED-AN | 76,533 | 76,533 | | 76,533 | 76,533 | | 49,754 | 49,754 | | 26,779 | 26,779 | | |
| 1 | Misc Intangible Plt (303000) | ED-AN | 7,525 | 7,525 | | 7,525 | 7,525 | | 4,892 | 4,892 | | 2,633 | 2,633 | | |
| Total Production/Transmission | | | 84,058 | 84,058 | | 84,058 | 84,058 | | 54,646 | 54,646 | | 29,412 | 29,412 | | |
| Distribution | | | | | | | | | | | | | | | |
| | Franchises (302000) | ED-WA | 2,013 | 2,013 | | 2,013 | 2,013 | | 2,013 | 2,013 | | | | | |
| | Misc Intangible Plt (303000) | ED-WA | 237 | 237 | | 237 | 237 | | 237 | 237 | | | | | |
| Total Distribution | | | 2,250 | 2,250 | | 2,250 | 2,250 | | 2,250 | 2,250 | | | | | |
| General Plant - 303000 | | | | | | | | | | | | | | | |
| 7,4 | | CD-AA | 16,469 | 11,915 | 3,195 | 1,359 | | | | | | | | | |
| 9,1 | | CD-AN | 812 | 643 | 169 | | 11,915 | 11,915 | 7,983 | 7,983 | | 3,932 | 3,932 | | |
| | | GD-ID | 338 | | 338 | | 643 | 643 | 418 | 418 | | 225 | 225 | | |
| | | GD-WA | 1,944 | | 1,944 | | | | | | | | | | |
| | | GD-OR | 648 | | | 648 | | | | | | | | | |
| Total General Plant - 303000 | | | 20,211 | 12,558 | 5,646 | 2,007 | 0 | 12,558 | 12,558 | 0 | 8,401 | 8,401 | 0 | 4,157 | 4,157 |
| Miscellaneous IT Intangible Plant - 3031XX | | | | | | | | | | | | | | | |
| 7,4 | | CD-AA | 687,505 | 497,382 | 133,383 | 56,740 | | 497,382 | | 333,246 | 333,246 | | 164,136 | 164,136 | |
| 4 | | ED-AN | 13,012 | 13,012 | | | | 13,012 | | 8,718 | 8,718 | | 4,294 | 4,294 | |
| | | ED-ID | 396 | 396 | | | 396 | 396 | | | | 396 | 396 | | |
| | | ED-WA | 34,567 | 34,567 | | | 34,567 | 34,567 | 34,567 | 34,567 | | | | | |
| 8 | | GD-AA | 36,795 | | 25,874 | 10,921 | | | | | | | | | |
| | | GD-AN | 196 | | 196 | | | | | | | | | | |
| | | GD-OR | 21 | | | 21 | | | | | | | | | |
| Total Miscellaneous IT Intangible Plt - 3031XX | | | 772,492 | 545,357 | 159,453 | 67,682 | 34,963 | 510,394 | 545,357 | 34,567 | 341,964 | 376,531 | 396 | 168,430 | 168,826 |
| Gas Underground Storage | | | | | | | | | | | | | | | |
| | | GD-AN | 19 | | 19 | | | | | | | | | | |
| Total Gas Underground Storage | | | 19 | | 19 | | | | | | | | | | |
| General Plant - 390200, 396200 | | | | | | | | | | | | | | | |
| 7,4 | | CD-AA | 2,404 | 1,740 | 466 | 198 | | 1,740 | | 1,166 | 1,166 | | 574 | 574 | |
| 4 | | ED-AN | 802 | 802 | | | | 802 | | 537 | 537 | | 265 | 265 | |
| | | GD-OR | 262 | | | 262 | | | | | | | | | |
| Total General Plant - 390200, 396200 | | | 3,468 | 2,542 | 466 | 460 | | 2,542 | 2,542 | | 1,703 | 1,703 | | 839 | 839 |
| Total Amortization Expense | | | 882,498 | 646,765 | 165,584 | 70,149 | 37,213 | 609,552 | 646,765 | 36,817 | 406,714 | 443,531 | 396 | 202,838 | 203,234 |

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

| | |
|-----------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ACCUMULATED DEPRECIATION | E-ADEP-1A |
| For Month Ended February 28, 2013 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | |
|---------------------------------------|---------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| Electric Production | | | | | | | | | | | | | | |
| 1 | Steam (ED-AN) | (279,286,691) | (279,286,691) | | | (279,286,691) | (279,286,691) | | (181,564,278) | (181,564,278) | | (97,722,413) | (97,722,413) | |
| 1 | Hydro (ED-AN) | (116,852,843) | (116,852,843) | | | (116,852,843) | (116,852,843) | | (75,966,033) | (75,966,033) | | (40,886,810) | (40,886,810) | |
| 1 | Other (ED-AN) | (78,464,915) | (78,464,915) | | | (78,464,915) | (78,464,915) | | (51,010,041) | (51,010,041) | | (27,454,874) | (27,454,874) | |
| Total Electric Production | | (474,604,449) | (474,604,449) | | | (474,604,449) | (474,604,449) | | (308,540,352) | (308,540,352) | | (166,064,097) | (166,064,097) | |
| Electric Transmission | | | | | | | | | | | | | | |
| 1 | ED-AN | (184,779,251) | (184,779,251) | | | (184,779,251) | (184,779,251) | | (120,124,991) | (120,124,991) | | (64,654,260) | (64,654,260) | |
| Total Electric Transmission | | (184,779,251) | (184,779,251) | | | (184,779,251) | (184,779,251) | | (120,124,991) | (120,124,991) | | (64,654,260) | (64,654,260) | |
| Electric Distribution | | | | | | | | | | | | | | |
| | ED-ID | (132,433,565) | (132,433,565) | | | (132,433,565) | (132,433,565) | | | | | (132,433,565) | (132,433,565) | |
| | ED-WA | (229,470,805) | (229,470,805) | | | (229,470,805) | (229,470,805) | (229,470,805) | | (229,470,805) | | | | |
| Total Electric Distribution | | (361,904,370) | (361,904,370) | | | (361,904,370) | (361,904,370) | (229,470,805) | | (229,470,805) | | (132,433,565) | (132,433,565) | |
| Gas Underground Storage | | | | | | | | | | | | | | |
| | GD-AN | (12,529,063) | | (12,529,063) | | | | | | | | | | |
| | GD-OR | (423,030) | | | (423,030) | | | | | | | | | |
| Total Gas Underground Storage | | (12,952,093) | | (12,529,063) | (423,030) | | | | | | | | | |
| Gas Distribution | | | | | | | | | | | | | | |
| | GD-AN | (1,451,406) | | (1,451,406) | | | | | | | | | | |
| | GD-ID | (52,918,259) | | (52,918,259) | | | | | | | | | | |
| | GD-WA | (105,406,958) | | (105,406,958) | | | | | | | | | | |
| | GD-OR | (87,776,059) | | | (87,776,059) | | | | | | | | | |
| Total Gas Distribution | | (247,552,682) | | (159,776,623) | (87,776,059) | | | | | | | | | |
| General Plant | | | | | | | | | | | | | | |
| 4 | ED-AN | (33,807,357) | (33,807,357) | | | (33,807,357) | (33,807,357) | | (22,650,929) | (22,650,929) | | (11,156,428) | (11,156,428) | |
| | ED-ID | (5,474,769) | (5,474,769) | | | (5,474,769) | (5,474,769) | | | | (5,474,769) | | (5,474,769) | |
| | ED-WA | (10,788,396) | (10,788,396) | | | (10,788,396) | (10,788,396) | (10,788,396) | | (10,788,396) | | | | |
| 7.4 | CD-AA | (26,134,984) | (18,907,615) | (5,070,449) | (2,156,920) | (18,907,615) | (18,907,615) | | (12,668,102) | (12,668,102) | | (6,239,513) | (6,239,513) | |
| 9.4 | CD-AN | (10,848,247) | (8,594,089) | (2,254,158) | | (8,594,089) | (8,594,089) | | (5,758,040) | (5,758,040) | | (2,836,049) | (2,836,049) | |
| 9 | CD-ID | (4,449,821) | (3,525,193) | (924,628) | | (3,525,193) | (3,525,193) | | | | (3,525,193) | | (3,525,193) | |
| 9 | CD-WA | (2,144,640) | (1,699,005) | (445,635) | | (1,699,005) | (1,699,005) | (1,699,005) | | (1,699,005) | | | | |
| 8 | GD-AA | (1,337,289) | | (940,382) | (396,907) | | | | | | | | | |
| | GD-AN | (1,369,072) | | (1,369,072) | | | | | | | | | | |
| | GD-ID | (988,732) | | (988,732) | | | | | | | | | | |
| | GD-WA | (2,233,918) | | (2,233,918) | | | | | | | | | | |
| | GD-OR | (3,517,061) | | | (3,517,061) | | | | | | | | | |
| Total General Plant | | (103,094,286) | (82,796,424) | (14,226,974) | (6,070,888) | (21,487,363) | (61,309,061) | (82,796,424) | (12,487,401) | (41,077,071) | (53,564,472) | (8,999,962) | (20,231,990) | (29,231,952) |
| Total Accumulated Depreciation | | (1,384,887,131) | (1,104,084,494) | (186,532,660) | (94,269,977) | (383,391,733) | (720,692,761) | (1,104,084,494) | (241,958,206) | (469,742,414) | (711,700,620) | (141,433,527) | (250,950,347) | (392,383,874) |

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

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

Report ID:
E-AAAMT-1A

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 | (6,582,553) | (6,582,553) | | (6,582,553) | (6,582,553) | | (4,279,318) | (4,279,318) | | (2,303,235) | (2,303,235) | |
| 1 | Misc Intangible Plt (303000) | ED-AN | (616,011) | (616,011) | | (616,011) | (616,011) | | (400,469) | (400,469) | | (215,542) | (215,542) | |
| Total Production/Transmission | | | (7,198,564) | (7,198,564) | | (7,198,564) | (7,198,564) | | (4,679,787) | (4,679,787) | | (2,518,777) | (2,518,777) | |
| Distribution | | | | | | | | | | | | | | |
| | Franchises (302000) | ED-WA | (75,796) | (75,796) | | (75,796) | (75,796) | | (75,796) | (75,796) | | | | |
| | Misc Intangible Plt (303000) | ED-WA | (22,699) | (22,699) | | (22,699) | (22,699) | | (22,699) | (22,699) | | | | |
| Total Distribution | | | (98,495) | (98,495) | | (98,495) | (98,495) | | (98,495) | (98,495) | | | | |
| General Plant - 303000 | | | | | | | | | | | | | | |
| 7,4 | | CD-AA | (32,963) | (23,848) | (6,395) | (2,720) | (23,848) | (23,848) | (15,978) | (15,978) | | (7,870) | (7,870) | |
| 9,1 | | CD-AN | (49,339) | (39,087) | (10,252) | | (39,087) | (39,087) | (25,410) | (25,410) | | (13,677) | (13,677) | |
| | | GD-ID | (43,477) | (43,477) | | | | | | | | | | |
| | | GD-WA | (97,002) | (97,002) | | | | | | | | | | |
| | | GD-OR | (49,662) | | (49,662) | | | | | | | | | |
| Total General Plant - 303000 | | | (272,443) | (62,935) | (157,126) | (52,382) | 0 | (62,935) | (62,935) | 0 | (41,388) | (41,388) | 0 | (21,547) |
| Miscellaneous IT Intangible Plant - 3031XX | | | | | | | | | | | | | | |
| 7,4 | | CD-AA | (20,610,933) | (14,911,185) | (3,998,728) | (1,701,020) | (14,911,185) | (14,911,185) | (9,990,494) | (9,990,494) | | (4,920,691) | (4,920,691) | |
| 4 | | ED-AN | (424,494) | (424,494) | | | (424,494) | (424,494) | (284,411) | (284,411) | | (140,083) | (140,083) | |
| | | ED-ID | (4,339) | (4,339) | | | (4,339) | (4,339) | | | | (4,339) | (4,339) | |
| | | ED-WA | (520,145) | (520,145) | | | (520,145) | (520,145) | (520,145) | (520,145) | | | | |
| 8 | | GD-AA | (840,346) | | (590,931) | (249,415) | | | | | | | | |
| | | GD-AN | (7,722) | | (7,722) | | | | | | | | | |
| | | GD-OR | (765) | | (765) | | | | | | | | | |
| Total Miscellaneous IT Intangible Plant - 3031XX | | | (22,408,744) | (15,860,163) | (4,597,381) | (1,951,200) | (524,484) | (15,335,679) | (15,860,163) | (520,145) | (10,274,905) | (10,795,050) | (4,339) | (5,060,774) |
| Gas Underground Storage | | | | | | | | | | | | | | |
| | | GD-AN | (239,433) | | (239,433) | | | | | | | | | |
| Total Gas Underground Storage | | | (239,433) | | (239,433) | | | | | | | | | |
| General Plant - 390200, 396200 | | | | | | | | | | | | | | |
| 7,4 | | CD-AA | (162,602) | (117,636) | (31,547) | (13,419) | | | (78,816) | (78,816) | | (38,820) | (38,820) | |
| 9 | | CD-ID | (4,538) | (3,595) | (943) | | (3,595) | (3,595) | | | | (3,595) | (3,595) | |
| 9 | | CD-WA | (8,332) | (6,601) | (1,731) | | (6,601) | (6,601) | (6,601) | (6,601) | | | | |
| 4 | | ED-AN | (45,751) | (45,751) | | | (45,751) | (45,751) | (30,653) | (30,653) | | (15,098) | (15,098) | |
| | | ED-WA | (110,678) | (110,678) | | | (110,678) | (110,678) | (110,678) | (110,678) | | | | |
| | | GD-WA | (1,863) | | (1,863) | | | | | | | | | |
| | | GD-OR | (49,640) | | (49,640) | | | | | | | | | |
| Total General Plant - 390200, 396200 | | | (383,404) | (284,261) | (36,084) | (63,059) | (120,874) | (163,387) | (284,261) | (117,279) | (109,469) | (226,748) | (3,595) | (53,918) |
| Total Accumulated Amortization | | | (30,601,083) | (23,504,418) | (5,030,024) | (2,066,641) | (743,853) | (22,760,565) | (23,504,418) | (735,919) | (15,105,549) | (15,841,468) | (7,934) | (7,655,016) |

Allocation Ratios:

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

| | |
|-----------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-1A |
| For Month Ended February 28, 2013 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

Electric Copy

| ***** ELECTRIC ***** GAS NORTH ***** OREGON GAS ***** | | | | | | | | | | | | | | |
|---|---------|------------------------------|-------------------|------------------|------------------|-------------------|-------------------|------------------|------------------|-------------------|-------------------|------------------|------------------|------------------|
| Ref/Basis | Account | Description | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Oregon | Allocated | Total |
| | 389XXX | Land & Land Rights | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 385,053 | 0 | 362,279 | 22,774 | 385,053 | 0 | 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 | 0 |
| 99 | | GD-OR / AS | 472,075 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 472,075 | 0 | 472,075 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 3,939,110 | 0 | 0 | 2,849,788 | 2,849,788 | 0 | 0 | 764,227 | 764,227 | 0 | 325,095 | 325,095 |
| 9 | | CD-WA / ID / AN | 1,205,950 | 372,902 | 346,374 | 236,090 | 955,366 | 97,809 | 90,851 | 61,924 | 250,584 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 6,479,352 | 372,902 | 708,653 | 3,108,652 | 4,190,207 | 574,973 | 90,851 | 826,151 | 1,491,975 | 472,075 | 325,095 | 797,170 |
| | 390XXX | Structures & Improvements | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 6,237,117 | 487,763 | 2,094,736 | 3,654,618 | 6,237,117 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 2,037,597 | 0 | 0 | 0 | 0 | 2,037,597 | 0 | 0 | 2,037,597 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 3,464,474 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,464,474 | 0 | 3,464,474 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 61,954,622 | 0 | 0 | 44,821,691 | 44,821,691 | 0 | 0 | 12,019,816 | 12,019,816 | 0 | 5,113,115 | 5,113,115 |
| 9 | | CD-WA / ID / AN | 18,120,396 | 5,415,169 | 4,454,031 | 4,485,959 | 14,355,159 | 1,420,353 | 1,168,255 | 1,176,629 | 3,765,237 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 91,814,206 | 5,902,932 | 6,548,767 | 52,962,268 | 65,413,967 | 3,457,950 | 1,168,255 | 13,196,445 | 17,822,650 | 3,464,474 | 5,113,115 | 8,577,589 |
| | 391XXX | Office Furniture & Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 7,746,207 | 2,292,719 | 14,649 | 5,438,839 | 7,746,207 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 6,650 | 0 | 0 | 0 | 0 | 0 | 0 | 6,650 | 6,650 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | GD-AA | 470,176 | 0 | 0 | 0 | 0 | 0 | 0 | 330,628 | 330,628 | 0 | 139,548 | 139,548 |
| 7 | | CD-AA | 43,875,460 | 0 | 0 | 31,742,140 | 31,742,140 | 0 | 0 | 8,512,278 | 8,512,278 | 0 | 3,621,042 | 3,621,042 |
| 9 | | CD-WA / ID / AN | 76,858 | 0 | 0 | 60,888 | 60,888 | 0 | 0 | 15,970 | 15,970 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 52,175,351 | 2,292,719 | 14,649 | 37,241,867 | 39,549,235 | 0 | 0 | 8,865,526 | 8,865,526 | 0 | 3,760,590 | 3,760,590 |
| | 392XXX | Transportation Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 17,910,680 | 8,039,490 | 3,130,935 | 6,740,255 | 17,910,680 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 7,525,174 | 0 | 0 | 0 | 0 | 4,653,604 | 1,647,222 | 1,224,348 | 7,525,174 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 2,482,480 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,482,480 | 0 | 2,482,480 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 529,797 | 0 | 0 | 383,287 | 383,287 | 0 | 0 | 102,786 | 102,786 | 0 | 43,724 | 43,724 |
| 9 | | CD-WA / ID / AN | 4,295,808 | 1,386,154 | 665,288 | 1,351,740 | 3,403,182 | 363,577 | 174,499 | 354,550 | 892,626 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 32,743,939 | 9,425,644 | 3,796,223 | 8,475,282 | 21,697,149 | 5,017,181 | 1,821,721 | 1,681,684 | 8,520,586 | 2,482,480 | 43,724 | 2,526,204 |

| | |
|-----------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-1A |
| For Month Ended February 28, 2013 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

| Ref/Basis | Account | Description | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Oregon | Allocated | Total |
|-----------|---------|---------------------------------|------------|-------------|----------------|------------|------------|-------------|----------------|-----------|-----------|-----------------|-----------|-----------|
| | 393000 | Stores Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 395,329 | 10,739 | 14,745 | 369,845 | 395,329 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 84,271 | 0 | 0 | 0 | 0 | 84,271 | 0 | 0 | 84,271 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 57,227 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 57,227 | 0 | 57,227 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | | CD-WA / ID / AN | 2,174,518 | 110,638 | 141,541 | 1,470,496 | 1,722,675 | 29,019 | 37,125 | 385,699 | 451,843 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 2,711,345 | 121,377 | 156,286 | 1,840,341 | 2,118,004 | 113,290 | 37,125 | 385,699 | 536,114 | 57,227 | 0 | 57,227 |
| | 394000 | Tools, Shop, & Garage Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 3,196,093 | 1,109,316 | 354,603 | 1,732,174 | 3,196,093 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 2,077,218 | 0 | 0 | 0 | 0 | 1,226,468 | 432,674 | 418,076 | 2,077,218 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 906,462 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 906,462 | 0 | 906,462 |
| 8 | | GD-AA | 1,330,621 | 0 | 0 | 0 | 0 | 0 | 0 | 935,693 | 935,693 | 0 | 394,928 | 394,928 |
| 7 | | CD-AA | 8,823,148 | 0 | 0 | 6,383,195 | 6,383,195 | 0 | 0 | 1,711,779 | 1,711,779 | 0 | 728,174 | 728,174 |
| 9 | | CD-WA / ID / AN | 377,109 | 44,900 | 25,093 | 228,756 | 298,749 | 11,777 | 6,582 | 60,001 | 78,360 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 16,710,651 | 1,154,216 | 379,696 | 8,344,125 | 9,878,037 | 1,238,245 | 439,256 | 3,125,549 | 4,803,050 | 906,462 | 1,123,102 | 2,029,564 |
| | 395000 | Laboratory Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 920,024 | 164,888 | 81,624 | 673,512 | 920,024 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 171,605 | 0 | 0 | 0 | 0 | 55,845 | 18,213 | 97,547 | 171,605 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 152,474 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 152,474 | 0 | 152,474 |
| 8 | | GD-AA | 82,554 | 0 | 0 | 0 | 0 | 0 | 0 | 58,052 | 58,052 | 0 | 24,502 | 24,502 |
| 7 | | CD-AA | 355,663 | 0 | 0 | 257,308 | 257,308 | 0 | 0 | 69,002 | 69,002 | 0 | 29,353 | 29,353 |
| 9 | | CD-WA / ID / AN | 163,229 | 7,956 | 2,540 | 118,816 | 129,312 | 2,087 | 666 | 31,164 | 33,917 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 1,845,549 | 172,844 | 84,164 | 1,049,636 | 1,306,644 | 57,932 | 18,879 | 255,765 | 332,576 | 152,474 | 53,855 | 206,329 |
| | 396XXX | Power Operated Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 37,336,930 | 17,130,344 | 10,489,891 | 9,716,695 | 37,336,930 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 4,199,626 | 0 | 0 | 0 | 0 | 2,586,130 | 783,002 | 830,494 | 4,199,626 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 43,834 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43,834 | 0 | 43,834 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 554,037 | 0 | 0 | 400,823 | 400,823 | 0 | 0 | 107,489 | 107,489 | 0 | 45,725 | 45,725 |
| 9 | | CD-WA / ID / AN | 1,528,235 | 265,006 | 410,518 | 535,159 | 1,210,683 | 69,509 | 107,675 | 140,368 | 317,552 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 43,662,662 | 17,395,350 | 10,900,409 | 10,652,677 | 38,948,436 | 2,655,639 | 890,677 | 1,078,351 | 4,624,667 | 43,834 | 45,725 | 89,559 |

| | |
|-----------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-1A |
| For Month Ended February 28, 2013 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

| Ref/Basis | Account | Description | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Oregon | Allocated | Total |
|-----------|---------|----------------------------|--------------------|-------------------|-------------------|--------------------|--------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| | 397XXX | Communication Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 48,566,332 | 9,611,909 | 2,837,304 | 36,117,119 | 48,566,332 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 1,037,988 | 0 | 0 | 0 | 0 | 585,749 | 452,239 | 0 | 1,037,988 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 979,504 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 979,504 | 0 | 979,504 |
| 8 | | GD-AA | 992,932 | 0 | 0 | 0 | 0 | 0 | 0 | 698,230 | 698,230 | 0 | 294,702 | 294,702 |
| 7 | | CD-AA | 17,360,700 | 0 | 0 | 12,559,772 | 12,559,772 | 0 | 0 | 3,368,149 | 3,368,149 | 0 | 1,432,779 | 1,432,779 |
| 9 | | CD-WA / ID / AN | 12,620,641 | 368,034 | 3,211,025 | 6,419,139 | 9,998,198 | 96,532 | 842,225 | 1,683,686 | 2,622,443 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 81,558,097 | 9,979,943 | 6,048,329 | 55,096,030 | 71,124,302 | 682,281 | 1,294,464 | 5,750,065 | 7,726,810 | 979,504 | 1,727,481 | 2,706,985 |
| | 398000 | Miscellaneous Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 30,511 | 0 | 2,299 | 28,212 | 30,511 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 2,367 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,367 | 0 | 2,367 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 417,499 | 0 | 0 | 302,044 | 302,044 | 0 | 0 | 80,999 | 80,999 | 0 | 34,456 | 34,456 |
| 9 | | CD-WA / ID / AN | 5,129 | 31 | 41 | 3,991 | 4,063 | 8 | 11 | 1,047 | 1,066 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 455,506 | 31 | 2,340 | 334,247 | 336,618 | 8 | 11 | 82,046 | 82,065 | 2,367 | 34,456 | 36,823 |
| | | TOTAL GENERAL PLANT | 330,156,658 | 46,817,958 | 28,639,516 | 179,105,125 | 254,562,599 | 13,797,499 | 5,761,239 | 35,247,281 | 54,806,019 | 8,560,897 | 12,227,143 | 20,788,040 |

ALLOCATION RATIOS:

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

| | |
|-----------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON INTANGIBLE PLANT | C-IPL-1A |
| For Month Ended February 28, 2013 | |
| 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 |
| | 303000 | Intangible Plant | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 2,101,673 | 153,179 | 0 | 1,948,494 | 2,101,673 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 1,146,018 | 0 | 0 | 0 | 0 | 964,981 | 181,037 | 0 | 1,146,018 | 0 |
| 99 | | GD-OR / AS | 410,126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 410,126 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 2,964,357 | 0 | 0 | 2,144,594 | 2,144,594 | 0 | 0 | 575,115 | 575,115 | 0 |
| 9 | | CD-WA / ID / AN | 194,058 | 0 | 0 | 153,735 | 153,735 | 0 | 0 | 40,323 | 40,323 | 0 |
| | | TOTAL ACCOUNT | 6,816,232 | 153,179 | 0 | 4,246,823 | 4,400,002 | 964,981 | 181,037 | 615,438 | 1,761,456 | 410,126 |
| | 303100 | Misc Intangible Plant--Mainframe Software | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 2,834,999 | 2,078,166 | 23,524 | 733,309 | 2,834,999 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | GD-AA | 2,176,401 | 0 | 0 | 0 | 0 | 0 | 0 | 1,530,445 | 1,530,445 | 0 |
| 7 | | CD-AA | 39,655,013 | 0 | 0 | 28,688,816 | 28,688,816 | 0 | 0 | 7,693,469 | 7,693,469 | 0 |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 44,666,413 | 2,078,166 | 23,524 | 29,422,125 | 31,523,815 | 0 | 0 | 9,223,914 | 9,223,914 | 0 |
| | 303110 | Misc Intangible Plant--PC Software | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 63,290 | 0 | 0 | 63,290 | 63,290 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 11,526 | 0 | 0 | 0 | 0 | 0 | 0 | 11,526 | 11,526 | 0 |
| 99 | | GD-OR / AS | 1,231 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,231 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 2,807,776 | 0 | 0 | 2,031,313 | 2,031,313 | 0 | 0 | 544,737 | 544,737 | 0 |
| 8 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 2,883,823 | 0 | 0 | 2,094,603 | 2,094,603 | 0 | 0 | 556,263 | 556,263 | 1,231 |
| | | TOTAL | 54,366,468 | 2,231,345 | 23,524 | 35,763,551 | 38,018,420 | 964,981 | 181,037 | 10,395,615 | 11,541,633 | 411,357 |

ALLOCATION RATIOS:

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

| | |
|--|-----------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON ACCUMULATED DEFERRED FIT | C-DTX-1A |
| For Month Ended February 28, 2013 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description | Total | Electric | Gas North | Oregon Gas |
|-----------|---------|--|---------------------|---------------------|--------------------|--------------------|
| | | Deferred FIT - Common Plant (For Report APL) | | | | |
| 7 | 282900 | CD-AA | (35,849,662) | (25,935,796) | (6,955,193) | (2,958,673) |
| 8 | 282900 | GD-AA | 0 | 0 | 0 | 0 |
| 9 | 282900 | CD-WA / ID / AN | (1,906,464) | (1,510,320) | (396,144) | 0 |
| 7 | 283750 | CD-AA | (309,026) | (223,568) | (59,954) | (25,504) |
| | | Total | <u>(38,065,152)</u> | <u>(27,669,684)</u> | <u>(7,411,291)</u> | <u>(2,984,177)</u> |

ALLOCATION RATIOS:

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

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

Report ID:
C-WKC-1A

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 | | 717,355 | 717,355 | 717,355 | 717,355 | | 0 | 0 | |
| 1 | 151210 | FUEL STOCK HOG FUEL-KFGS | | 647,103 | 647,103 | 647,103 | 647,103 | | 0 | 0 | |
| 4 | 154100 | PLANT MATERIALS & OPER SUPPLIES | | 7,591,581 | 7,591,581 | 6,127,726 | 6,127,726 | 1,463,855 | 1,463,855 | 1,463,855 | |
| 1 | 154300 | PLANT MATERIALS & OPER SUP-CS2 | | 268,158 | 268,158 | 216,450 | 216,450 | 51,708 | 51,708 | 51,708 | |
| 1 | 154400 | PLANT MATERIALS & OPER SUP-COLSTRIP | | 739,247 | 739,247 | 596,701 | 596,701 | 142,546 | 142,546 | 142,546 | |
| 4 | 154500 | SUPPLY CHAIN RECEIVING INVENTORY | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4 | 154550 | SUPPLY CHAIN AVERAGE COST VARIANCE | | 8,625 | 8,625 | 6,962 | 6,962 | 1,663 | 1,663 | 1,663 | |
| 4 | 154560 | SUPPLY CHAIN INVOICE PRICE VARIANCE | | 192 | 192 | 155 | 155 | 37 | 37 | 37 | |
| 99 | 163998 | COMMON WORKING CAPITAL | 28,495,431 | | 28,495,431 | 24,196,019 | 24,196,019 | 4,299,412 | | 4,299,412 | |
| 99 | 163999 | INVESTOR-SUPPLIED WORKING CAPITAL | 0 | | 0 | 0 | 0 | 0 | | 0 | |
| TOTAL | | | 28,495,431 | 9,972,261 | 38,467,692 | 24,196,019 | 8,312,452 | 32,508,471 | 4,299,412 | 1,659,809 | 5,959,221 |

ALLOCATION RATIOS:

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