

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended May 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	139,015,419	90,289,443	48,725,976
	Adjustments			
	Adjusted Net Operating Income (Loss)	139,015,419	90,289,443	48,725,976
E-APL	Electric Net Rate Base	1,827,781,793	1,191,038,806	636,742,987
	<b>RATE OF RETURN</b>	<b>7.606%</b>	<b>7.581%</b>	<b>7.652%</b>

RESULTS OF OPERATIONS		Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended May 31, 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	05-31-2013	361,526 100.000%	237,230 65.619%	124,296 34.381%
3	E-OPS	Direct Distribution Operating Expense Percent		23,557,684 100.000%	15,770,375 66.944%	7,787,309 33.056%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accts 500 - 598		20,221,960	13,135,421	7,086,539
		Direct O & M Accts 901 - 935		27,780,483	19,758,209	8,022,274
		Total		48,002,443	32,893,630	15,108,813
		Percentage		100.000%	68.525%	31.475%
		Direct Labor Accts 500 - 598		13,459,589	8,757,716	4,701,873
		Direct Labor Accts 901 - 935		6,280,527	4,982,574	1,297,953
		Total		19,740,116	13,740,290	5,999,826
		Percentage		100.000%	69.606%	30.394%
		Number of Customers		362,462	237,724	124,738
		Percentage		100.000%	65.586%	34.414%
		Net Direct Plant		865,560,849	556,413,691	309,147,158
		Percentage		100.000%	64.284%	35.716%
4		Total Percentages Percent		400.000% 100.000%	268.000% 67.000%	132.000% 33.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	<b>E-ALL-12A</b>
For Twelve Months Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: E-ALL-12A
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended May 31, 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
		<b>Total</b>	<b>20,507,716</b>	<b>0</b>	<b>14,567,534</b>	<b>5,940,182</b>
		Percentage	100.000%	0.000%	71.034%	28.966%
		Direct Labor Accts 500 - 894	11,244,329	0	7,983,762	3,260,567
		Direct Labor Accts 901 - 935	1,531,702	0	413,533	1,118,169
		Direct Labor Accts 901 - 905 Utility 9 Only	3,510,601	0	3,510,601	0
		<b>Total</b>	<b>16,286,632</b>	<b>0</b>	<b>11,907,896</b>	<b>4,378,736</b>
		Percentage	100.000%	0.000%	73.115%	26.885%
		Number of Customers at	322,870	0	226,219	96,651
		Percentage	100.000%	0.000%	70.065%	29.935%
		Net Direct Plant	504,945,491	0	338,644,009	166,301,482
		Percentage	100.000%	0.000%	67.065%	32.935%
		<b>Total Percentages</b>	<b>400.000%</b>	<b>0.000%</b>	<b>281.279%</b>	<b>118.721%</b>
		<b>Average (GD AA)</b>	<b>100.000%</b>	<b>0.000%</b>	<b>70.320%</b>	<b>29.680%</b>

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**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended May 31, 2013  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2013			
		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 Percent	837,681,922 100.000%	536,841,335 64.087%	300,840,587 35.913%	
11		Book Depreciation Percent	83,334,970 100.000%	54,381,883 65.257%	28,953,087 34.743%	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	<b>E-ALL-12A</b>
For Twelve Months Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,108,867,995 100.000%	1,365,885,387 64.769%	742,982,608 35.231%
13	E-PLT	Net Electric General Plant Percent	166,437,813 100.000%	109,803,332 65.973%	56,634,481 34.027%
14		Net Allocated Schedule M's Percent	-72,291,279 100.000%	-47,055,921 65.092%	-25,235,358 34.908%
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	316,360,218	0	316,360,218	213,490,202	0	213,490,202	102,870,016	0	102,870,016
99	442200	Commercial - Firm & Int.	285,280,770	0	285,280,770	201,426,943	0	201,426,943	83,853,827	0	83,853,827
1	442300	Industrial	121,074,909	0	121,074,909	57,747,279	0	57,747,279	63,327,630	0	63,327,630
99	444000	Public Street & Highway Lighting	7,307,965	0	7,307,965	4,920,873	0	4,920,873	2,387,092	0	2,387,092
99	448000	Interdepartmental Revenue	1,051,715	0	1,051,715	845,261	0	845,261	206,454	0	206,454
99	499XXX	Unbilled Revenue	(1,388,117)	0	(1,388,117)	(965,708)	0	(965,708)	(422,409)	0	(422,409)
TOTAL SALES TO ULTIMATE CUSTOMERS			729,687,460	0	729,687,460	477,464,850	0	477,464,850	252,222,610	0	252,222,610
1	447XXX	Sales for Resale	0	171,837,536	171,837,536	0	111,711,582	111,711,582	0	60,125,954	60,125,954
TOTAL SALES OF ELECTRICITY			729,687,460	171,837,536	901,524,996	477,464,850	111,711,582	589,176,432	252,222,610	60,125,954	312,348,564
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	574,301	0	574,301	357,834	0	357,834	216,467	0	216,467
1	453000	Sales of Water & Water Power	0	481,050	481,050	0	312,731	312,731	0	168,319	168,319
1	454000	Rent from Electric Property	2,969,265	46,821	3,016,086	1,974,972	30,438	2,005,410	994,293	16,383	1,010,676
1	456XXX	Other Electric Revenues	339,898	157,600,804	157,940,702	280,647	102,456,283	102,736,930	59,251	55,144,521	55,203,772
TOTAL OTHER OPERATING REVENUE			3,883,464	158,128,675	162,012,139	2,613,453	102,799,452	105,412,905	1,270,011	55,329,223	56,599,234
TOTAL ELECTRIC REVENUE			733,570,924	329,966,211	1,063,537,135	480,078,303	214,511,034	694,589,337	253,492,621	115,455,177	368,947,798
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	339,797	339,797	0	220,902	220,902	0	118,895	118,895
1	501000	Fuel	0	30,420,018	30,420,018	0	19,776,054	19,776,054	0	10,643,964	10,643,964
1	502000	Steam Expense	0	4,306,397	4,306,397	0	2,799,589	2,799,589	0	1,506,808	1,506,808
1	505000	Electric Expense	0	989,363	989,363	0	643,185	643,185	0	346,178	346,178
1	506000	Miscellaneous Steam Power Generation Expense	148,375	2,343,297	2,491,672	96,251	1,523,377	1,619,628	52,124	819,920	872,044
1	507000	Rent	0	28,965	28,965	0	18,830	18,830	0	10,135	10,135
MAINTENANCE											
1	510000	Supervision & Engineering	0	500,008	500,008	0	325,055	325,055	0	174,953	174,953
1	511000	Structures	0	807,612	807,612	0	525,029	525,029	0	282,583	282,583
1	512000	Boiler Plant	0	5,998,202	5,998,202	0	3,899,431	3,899,431	0	2,098,771	2,098,771
1	513000	Electric Plant	0	920,846	920,846	0	598,642	598,642	0	322,204	322,204
1	514000	Miscellaneous Steam Plant	0	739,494	739,494	0	480,745	480,745	0	258,749	258,749
TOTAL STEAM POWER GENERATION EXP			148,375	47,393,999	47,542,374	96,251	30,810,839	30,907,090	52,124	16,583,160	16,635,284

***** SYSTEM *****				***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,130,356	2,130,356	0	1,384,944	1,384,944	0	745,412	745,412
1	536000	Water for Power	0	1,204,582	1,204,582	0	783,099	783,099	0	421,483	421,483
1	537000	Hydraulic Expense	4,300,268	2,863,192	7,163,460	2,625,040	1,861,361	4,486,401	1,675,228	1,001,831	2,677,059
1	538000	Electric Expense	0	6,482,608	6,482,608	0	4,214,343	4,214,343	0	2,268,265	2,268,265
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	567,216	567,216	0	368,747	368,747	0	198,469	198,469
1	540000	Rent	0	1,263,292	1,263,292	0	821,266	821,266	0	442,026	442,026
1	540100	MT Trust Funds Land Settlement Rents	5,551,474	0	5,551,474	3,617,488	0	3,617,488	1,933,986	0	1,933,986
MAINTENANCE											
1	541000	Supervision & Engineering	0	580,919	580,919	0	377,655	377,655	0	203,264	203,264
1	542000	Structures	0	500,135	500,135	0	325,138	325,138	0	174,997	174,997
1	543000	Reservoirs, Dams, & Waterways	0	1,322,753	1,322,753	0	859,922	859,922	0	462,831	462,831
1	544000	Electric Plant	0	3,137,440	3,137,440	0	2,039,650	2,039,650	0	1,097,790	1,097,790
1	545000	Miscellaneous Hydraulic Plant	0	436,790	436,790	0	283,957	283,957	0	152,833	152,833
TOTAL HYDRO POWER GENERATION EXP			9,851,742	20,489,283	30,341,025	6,242,528	13,320,082	19,562,610	3,609,214	7,169,201	10,778,415
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	978,624	978,624	0	636,203	636,203	0	342,421	342,421
1	547000	Fuel	0	79,004,861	79,004,861	0	51,361,060	51,361,060	0	27,643,801	27,643,801
1	548000	Generation Expense	0	2,101,530	2,101,530	0	1,366,205	1,366,205	0	735,325	735,325
1	549000	Miscellaneous Other Power Generation Expense	0	508,881	508,881	0	330,824	330,824	0	178,057	178,057
1	550000	Rent	0	53,539	53,539	0	34,806	34,806	0	18,733	18,733
MAINTENANCE											
1	551000	Supervision & Engineering	0	1,646,079	1,646,079	0	1,070,116	1,070,116	0	575,963	575,963
1	552000	Structures	0	27,552	27,552	0	17,912	17,912	0	9,640	9,640
1	553000	Generating & Electric Equipment	0	6,718,993	6,718,993	0	4,368,017	4,368,017	0	2,350,976	2,350,976
1	554000	Miscellaneous Other Power Generation Plant	0	168,434	168,434	0	109,499	109,499	0	58,935	58,935
TOTAL OTHER POWER GENERATION EXP			0	91,208,493	91,208,493	0	59,294,642	59,294,642	0	31,913,851	31,913,851
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,099,364	229,535,128	247,634,492	0	149,220,787	149,220,787	18,099,364	80,314,341	98,413,705
1	556000	System Control & Load Dispatching	0	886,685	886,685	0	576,434	576,434	0	310,251	310,251
E-557	557XXX	Other Expense	12,154,458	134,360,586	146,515,044	9,159,086	87,347,817	96,506,903	2,995,372	47,012,769	50,008,141
TOTAL OTHER POWER SUPPLY EXPENSE			30,253,822	364,782,399	395,036,221	9,159,086	237,145,038	246,304,124	21,094,736	127,637,361	148,732,097
TOTAL PRODUCTION OPERATING EXP			40,253,939	523,874,174	564,128,113	15,497,865	340,570,601	356,068,466	24,756,074	183,303,573	208,059,647



Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	2,307,623	2,307,623	0	1,500,186	1,500,186	0	807,437	807,437
1	561000	Load Dispatching	0	2,131,894	2,131,894	0	1,385,944	1,385,944	0	745,950	745,950
1	562000	Station Expense	0	394,062	394,062	0	256,180	256,180	0	137,882	137,882
1	563000	Overhead Line Expense	0	363,689	363,689	0	236,434	236,434	0	127,255	127,255
1	565000	Transmission of Electricity by Others	0	17,585,509	17,585,509	0	11,432,339	11,432,339	0	6,153,170	6,153,170
1	566000	Miscellaneous Transmission Expense	0	2,051,812	2,051,812	0	1,333,883	1,333,883	0	717,929	717,929
1	567000	Rent	0	110,343	110,343	0	71,734	71,734	0	38,609	38,609
		MAINTENANCE									
1	568000	Supervision & Engineering	0	2,111,383	2,111,383	0	1,372,610	1,372,610	0	738,773	738,773
1	569000	Structures	54,550	354,088	408,638	43,885	230,193	274,078	10,665	123,895	134,560
1	570000	Station Equipment	12,003	1,153,666	1,165,669	12,003	749,998	762,001	0	403,668	403,668
1	571000	Overhead Lines	26,434	1,655,037	1,681,471	3,460	1,075,940	1,079,400	22,974	579,097	602,071
1	572000	Underground Lines	0	669	669	0	435	435	0	234	234
1	573000	Service Miscellaneous	2,328	101,365	103,693	2,328	65,897	68,225	0	35,468	35,468
		TOTAL TRANSMISSION OPERATING EXP	95,315	30,321,140	30,416,455	61,676	19,711,773	19,773,449	33,639	10,609,367	10,643,006
E-DEPX		Depreciation Expense-Production	0	26,718,980	26,718,980	0	17,370,009	17,370,009	0	9,348,971	9,348,971
E-DEPX		Depreciation Expense-Transmission	0	10,433,655	10,433,655	0	6,782,919	6,782,919	0	3,650,736	3,650,736
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,014,989	1,014,989	0	659,845	659,845	0	355,144	355,144
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(172,046)	0	(172,046)	172,046	0	172,046
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj-Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,020	141,085	0	69,980	69,980
99	407331	Amortization of BPA Parallel Capacity Support	4,711,579	0	4,711,579	865,031	0	865,031	3,846,548	0	3,846,548
1	407333	Amortization of CDA Settlement Costs	0	40,366	40,366	0	26,242	26,242	0	14,124	14,124
99	407335	Amortization of ID DSIT	(1,131,437)	0	(1,131,437)	0	0	0	(1,131,437)	0	(1,131,437)
99	407350	Amortization of WA Renewable Energy Credits	275,573	0	275,573	275,573	0	275,573	0	0	0
99	407351	Amortization of CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	407360	Amortization of CS2 & COLSTRIP O&M	682,763	0	682,763	330,420	0	330,420	352,343	0	352,343
99	407362	Amortization of LiDAR O&M	675,931	0	675,931	675,931	0	675,931	0	0	0
99	407365	Amortization of Wind Generation	144,467	0	144,467	0	0	0	144,467	0	144,467
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	883,575	883,575	0	574,412	574,412	0	309,163	309,163
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	229,840	0	229,840	175,894	0	175,894	53,946	0	53,946
99	407403	Amortization of Disallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	405,225	0	405,225	0	0	0	405,225	0	405,225
99	407450/407499	Amortization of BPA Residential Exchange Credit	(12,395,455)	0	(12,395,455)	(8,519,828)	0	(8,519,828)	(3,875,627)	0	(3,875,627)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(5,675,319)	0	(5,675,319)	(3,388,723)	0	(3,388,723)	(2,286,596)	0	(2,286,596)
99	407462	Amortization of Deferred LiDAR O&M	(895,303)	0	(895,303)	(895,303)	0	(895,303)	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,471)	(5,471)	0	(2,944)	(2,944)
99	407496	Def Palouse Wind & Thornton Sw St	(91,136)	0	(91,136)	(91,136)	0	(91,136)	0	0	0
E-OTX		Taxes Other Than FIT-Prod & Trans	0	18,445,885	18,445,885	0	11,991,670	11,991,670	0	6,454,215	6,454,215
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(8,528,749)	57,729,035	49,200,286	(6,483,133)	37,529,646	31,046,513	(2,045,616)	20,199,389	18,153,773
		TOTAL PRODUCTION & TRANSMISSION EXPEN	31,820,505	611,924,349	643,744,854	9,076,408	397,812,020	406,888,428	22,744,097	214,112,329	236,856,426

AVISTA UTILITIES

***** SYSTEM *****				***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	325,959	1,994,705	2,320,664	205,205	1,335,335	1,540,540	120,754	659,370	780,124
3	582000	Station Expense	602,558	52,707	655,265	364,680	35,284	399,964	237,878	17,423	255,301
3	583000	Overhead Line Expense	2,278,951	552,683	2,831,634	1,548,076	369,988	1,918,064	730,875	182,695	913,570
3	584000	Underground Line Expense	1,119,815	0	1,119,815	666,308	0	666,308	453,507	0	453,507
3	585000	Street Light & Signal System Operation Expense	143,978	0	143,978	22,973	0	22,973	121,005	0	121,005
3	586000	Meter Expense	2,268,790	83,872	2,352,662	1,798,907	56,147	1,855,054	469,883	27,725	497,608
3	587000	Customer Installations Expense	584,564	126,444	711,008	330,411	84,647	415,058	254,153	41,797	295,950
3	588000	Miscellaneous Distribution Expense	3,580,322	3,381,673	6,961,995	2,434,880	2,263,827	4,698,707	1,145,442	1,117,846	2,263,288
3	589000	Rent	3,351	101,038	104,389	3,051	67,639	70,690	300	33,399	33,699
MAINTENANCE:											
3	590000	Supervision & Engineering	248,495	1,450,132	1,698,627	167,709	970,776	1,138,485	80,786	479,356	560,142
3	591000	Structures	321,569	896	322,465	155,448	600	156,048	166,121	296	166,417
3	592000	Station Equipment	736,411	134,358	870,769	551,476	89,945	641,421	184,935	44,413	229,348
3	593000	Overhead Lines	8,743,645	42,730	8,786,375	5,719,313	28,605	5,747,918	3,024,332	14,125	3,038,457
3	594000	Underground Lines	948,955	0	948,955	529,393	0	529,393	419,562	0	419,562
3	595000	Line Transformers	643,577	385,516	1,029,093	553,776	258,080	811,856	89,801	127,436	217,237
3	596000	Street Light & Signal System Maintenance Exp	677,453	0	677,453	459,321	0	459,321	218,132	0	218,132
3	597000	Meters	46,872	0	46,872	24,704	0	24,704	22,168	0	22,168
3	598000	Miscellaneous Distribution Expense	282,419	155,684	438,103	234,744	104,221	338,965	47,675	51,463	99,138
TOTAL DISTRIBUTION OPERATING EXP			23,557,684	8,462,438	32,020,122	15,770,375	5,665,094	21,435,469	7,787,309	2,797,344	10,584,653
E-DEPX		Depreciation Expense-Distribution	32,936,740	0	32,936,740	21,398,901	0	21,398,901	11,537,839	0	11,537,839
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,993	0	26,993	26,993	0	26,993	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	45,960,978	0	45,960,978	39,599,387	0	39,599,387	6,361,591	0	6,361,591
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			78,924,711	0	78,924,711	61,025,281	0	61,025,281	17,899,430	0	17,899,430
TOTAL DISTRIBUTION EXPENSES			102,482,395	8,462,438	110,944,833	76,795,656	5,665,094	82,460,750	25,686,739	2,797,344	28,484,083

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	456,153	456,153	0	299,323	299,323	0	156,830	156,830
2	902000	Meter Reading Expenses	2,862,375	97,193	2,959,568	2,489,295	63,777	2,553,072	373,080	33,416	406,496
E-903	903XXX	Customer Records & Collection Expenses	1,876,295	6,424,613	8,300,908	1,206,446	4,215,767	5,422,213	669,849	2,208,846	2,878,695
2	904000	Uncollectible Accounts	0	2,054,415	2,054,415	0	1,348,087	1,348,087	0	706,328	706,328
2	905000	Misc Customer Accounts	0	214,874	214,874	0	140,998	140,998	0	73,876	73,876
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,738,670	9,247,248	13,985,918	3,695,741	6,067,952	9,763,693	1,042,929	3,179,296	4,222,225
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	19,497,166	338,313	19,835,479	14,241,335	221,998	14,463,333	5,255,831	116,315	5,372,146
2	909000	Advertising	24,512	1,054,507	1,079,019	8,687	691,957	700,644	15,825	362,550	378,375
2	910000	Misc Customer Service & Info Exp	0	189,793	189,793	0	124,540	124,540	0	65,253	65,253
TOTAL CUSTOMER SERVICE & INFO EXP			19,521,678	1,582,613	21,104,291	14,250,022	1,038,495	15,288,517	5,271,656	544,118	5,815,774
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	12,405	12,405	0	8,140	8,140	0	4,265	4,265
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	12,405	12,405	0	8,140	8,140	0	4,265	4,265
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	562,569	30,102,612	30,665,181	440,116	20,168,750	20,608,866	122,453	9,933,862	10,056,315
4	921000	Office Supplies & Expenses	101,474	4,057,547	4,159,021	101,474	2,718,556	2,820,030	0	1,338,991	1,338,991
4	922000	Admin Exp Transferred-Credit	0	(81,587)	(81,587)	0	(54,663)	(54,663)	0	(26,924)	(26,924)
4	923000	Outside Services Employed	43,404	10,919,523	10,962,927	43,404	7,316,080	7,359,484	0	3,603,443	3,603,443
4	924000	Property Insurance Premium	0	1,399,456	1,399,456	0	937,636	937,636	0	461,820	461,820
4	925XXX	Injuries and Damages	48,686	2,205,909	2,254,595	47,603	1,477,959	1,525,562	1,083	727,950	729,033
4	926XXX	Employee Pensions and Benefits	197,958	950,062	1,148,020	146,168	636,542	782,710	51,790	313,520	365,310
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	2,703,686	3,780,867	6,484,553	1,737,586	2,457,942	4,195,528	966,100	1,322,925	2,289,025
4	930000	Miscellaneous General Expenses	118,114	3,086,024	3,204,138	83,602	2,067,636	2,151,238	34,512	1,018,388	1,052,900
4	931000	Rents	32,761	836,452	869,213	23,077	560,423	583,500	9,684	276,029	285,713
4	935000	Maintenance of General Plant	795,911	7,140,500	7,936,411	361,483	4,784,135	5,145,618	434,428	2,356,365	2,790,793
TOTAL ADMIN & GEN OPERATING EXP			4,610,310	64,397,365	69,007,675	2,984,513	43,070,996	46,055,509	1,625,797	21,326,369	22,952,166

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,705,277	11,441,272	13,146,549	1,132,659	7,665,652	8,798,311	572,618	3,775,620	4,348,238
E-AMTX		Amortization Expense-General Plant - 303000	0	75,936	75,936	0	50,724	50,724	0	25,212	25,212
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	398,906	6,141,466	6,540,372	393,102	4,114,783	4,507,885	5,804	2,026,683	2,032,487
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	30,279	30,279	0	20,287	20,287	0	9,992	9,992
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,104,183	17,688,953	19,793,136	1,525,761	11,851,446	13,377,207	578,422	5,837,507	6,415,929
		TOTAL ADMIN & GENERAL EXPENSES	6,714,493	82,086,318	88,800,811	4,510,274	54,922,442	59,432,716	2,204,219	27,163,876	29,368,095
		TOTAL EXPENSES BEFORE FIT	165,277,741	713,315,371	878,593,112	108,328,101	465,514,143	573,842,244	56,949,640	247,801,228	304,750,868
		NET OPERATING INCOME (LOSS) BEFORE FIT			184,944,023			120,747,093			64,196,930
E-FIT		FEDERAL INCOME TAX--Normal Accrual			29,514,815			19,553,628			9,961,187
E-FIT		DEFERRED FEDERAL INCOME TAX			16,628,477			11,043,591			5,584,886
E-FIT		AMORTIZED ITC - NOXON			(214,688)			(139,569)			(75,119)
		ELECTRIC NET OPERATING INCOME (LOSS)			139,015,419			90,289,443			48,725,976

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.619%	34.381%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.944%	33.056%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended May 31, 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	189,593,846	189,593,846	0	123,254,959	123,254,959	0	66,338,887	66,338,887
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	18,099,364	0	18,099,364	0	0	0	18,099,364	0	18,099,364
1	555550	Non Monetary - Exchange Power	0	(96,004)	(96,004)	0	(62,412)	(62,412)	0	(33,592)	(33,592)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	39,413,147	39,413,147	0	25,622,487	25,622,487	0	13,790,660	13,790,660
1	555710	Intercompany Purchase	0	624,139	624,139	0	405,753	405,753	0	218,386	218,386
TOTAL ACCOUNT 555			18,099,364	229,535,128	247,634,492	0	149,220,787	149,220,787	18,099,364	80,314,341	98,413,705

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-557-12A
For Twelve Months Ended May 31, 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	5,940,075	5,940,075	0	3,861,643	3,861,643	0	2,078,432	2,078,432
1	557010	Other Power Supply Expense - Financial	0	10,474,789	10,474,789	0	6,809,660	6,809,660	0	3,665,129	3,665,129
1	557150	Fuel - Economic Dispatch	0	75,203,262	75,203,262	0	48,889,641	48,889,641	0	26,313,621	26,313,621
1	557160	Power Supply Expense - Miscellaneous	369,525	723,947	1,093,472	369,525	470,638	840,163	0	253,309	253,309
99	557161	Unbilled Add-Ons	(437,551)	0	(437,551)	(226,438)	0	(226,438)	(211,113)	0	(211,113)
1	557170	Broker Fees - Power	0	1,035,603	1,035,603	0	673,246	673,246	0	362,357	362,357
1	557171	REC Broker Fees	21,849	11,952	33,801	21,849	7,770	29,619	0	4,182	4,182
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	6,475,480	0	6,475,480	6,475,480	0	6,475,480	0	0	0
99	557270	Other Power Supply Expense - Other Exp	171,910	0	171,910	171,910	0	171,910	0	0	0
99	557290	Washington ERM Amortization	(1,539,961)	0	(1,539,961)	(1,539,961)	0	(1,539,961)	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	855,645	0	855,645	855,645	0	855,645	0	0	0
99	557331	Reardan Wind Costs	2,533,578	0	2,533,578	2,533,578	0	2,533,578	0	0	0
99	557380	Idaho PCA Deferred	3,984,066	0	3,984,066	0	0	0	3,984,066	0	3,984,066
99	557390	Idaho PCA Amortization	(1,098,785)	0	(1,098,785)	0	0	0	(1,098,785)	0	(1,098,785)
1	557395	Optional Renewable Power Expense Offset	0	(138,921)	(138,921)	0	(90,313)	(90,313)	0	(48,608)	(48,608)
1	557610	Other Expenses - Exposure	0	(26,526)	(26,526)	0	(17,245)	(17,245)	0	(9,281)	(9,281)
1	557700	Turbine Gas Bookout Expense	0	2,440,328	2,440,328	0	1,586,457	1,586,457	0	853,871	853,871
1	557711	Turbine Gas Bookout Offset	0	(2,440,328)	(2,440,328)	0	(1,586,457)	(1,586,457)	0	(853,871)	(853,871)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	41,136,405	41,136,405	0	26,742,777	26,742,777	0	14,393,628	14,393,628
TOTAL ACCOUNT 557			12,154,458	134,360,586	146,515,044	9,159,086	87,347,817	96,506,903	2,995,372	47,012,769	50,008,141

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-12A
For Twelve Months Ended May 31, 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	903000	Customer Records and Collections	1,876,295	6,424,613	8,300,908	1,206,446	4,215,767	5,422,213	669,849	2,208,846	2,878,695
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			1,876,295	6,424,613	8,300,908	1,206,446	4,215,767	5,422,213	669,849	2,208,846	2,878,695

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.619%	34.381%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.769%	35.231%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended May 31, 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	348,950	338,313	687,263	299,730	221,998	521,728	49,220	116,315	165,535
99	908600	Public Purpose Tariff Rider Expense Offset	19,538,778	0	19,538,778	14,186,063	0	14,186,063	5,352,715	0	5,352,715
99	908610	Limited Income Tax Refund Program	223,651	0	223,651	223,651	0	223,651	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(614,213)	0	(614,213)	(468,109)	0	(468,109)	(146,104)	0	(146,104)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	19,497,166	338,313	19,835,479	14,241,335	221,998	14,463,333	5,255,831	116,315	5,372,146

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.619%	34.381%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



**RESULTS OF OPERATIONS**  
**ELECTRIC INTEREST DEDUCTION FOR FIT**  
 For Twelve Months Ended May 31, 2013  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.27%	53.27%
2	Cost of Debt		5.708%	5.796%
	Total Weighted Cost		3.041%	3.088%
E-APL	Net Rate Base	1,827,781,793	1,191,038,806	636,742,987
	Interest Deduction for FIT Calculation	55,882,113	36,219,490	19,662,623
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended May 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,063,537,135	694,589,337	368,947,798
E-OPS	Less: Operating & Maintenance Expense	730,674,979	468,393,243	262,281,736
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	83,511,270	53,857,944	29,653,326
E-OTX	Less: Taxes Other than FIT	64,406,863	51,591,057	12,815,806
	Net Operating Income Before FIT	184,944,023	120,747,093	64,196,930
E-INT	Less: Interest Expense	55,882,113	36,219,490	19,662,623
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(172,046)	172,046
E-SCM	Plus: Schedule M Adjustments	(37,610,757)	(24,201,407)	(13,409,350)
	Taxable Net Operating Income	91,451,153	60,498,242	30,952,911
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	32,007,904	21,174,385	10,833,519
1	Production Tax Credit	(180,645)	(117,437)	(63,208)
1	Investment Tax Credit - Noxon *	(2,312,444)	(1,503,320)	(809,124)
	Total Net Federal Income Tax	29,514,815	19,553,628	9,961,187
E-DTE	Deferred FIT	16,628,477	11,043,591	5,584,886
1	411400 Amortized Investment Tax Credit - Noxon	(214,688)	(139,569)	(75,119)
	Total Net FIT/Deferred FIT	45,928,604	30,457,650	15,470,954

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-12A
For Twelve Months Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	35,067,916	55,856,576	90,924,492	22,951,655	36,664,217	59,615,872	12,116,261	19,192,359	31,308,620	
12	997001 Contributions In Aid of Construction	0	4,031,551	4,031,551	0	2,611,195	2,611,195	0	1,420,356	1,420,356	
2	997002 Injuries and Damages	0	(1,078,000)	(1,078,000)	0	(707,373)	(707,373)	0	(370,627)	(370,627)	
12	997003 Salvage	0	0	0	0	0	0	0	0	0	
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)	
4	997005 FAS106 Current Retiree Medical Accrual	0	4,376,641	4,376,641	0	2,932,349	2,932,349	0	1,444,292	1,444,292	
99	997007 Idaho PCA	3,369,944	0	3,369,944	0	0	0	3,369,944	0	3,369,944	
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0	
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(21,992)	(21,992)	0	(11,836)	(11,836)	
4	997015 Airplane Lease Payments	0	390,272	390,272	0	261,482	261,482	0	128,790	128,790	
12	997016 Redemption Expense Amortization	0	1,520,825	1,520,825	0	985,023	985,023	0	535,802	535,802	
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0	
99	997018 DSM Tariff Rider	(11,207,914)	0	(11,207,914)	(7,511,470)	0	(7,511,470)	(3,696,444)	0	(3,696,444)	
1	997019 CSS Temporary Service Fees	73,983	0	73,983	12,780	0	12,780	61,203	0	61,203	
4	997020 FAS87 Current Pension Accrual	0	(8,860,756)	(8,860,756)	0	(5,936,707)	(5,936,707)	0	(2,924,049)	(2,924,049)	
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656	
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0	
2	997027 Uncollectibles	0	(26,526)	(26,526)	0	(17,406)	(17,406)	0	(9,120)	(9,120)	
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0	
99	997029 FAS106 Post Retirement Benefits	197,958	0	197,958	146,168	0	146,168	51,790	0	51,790	
12	997032 Interest Rate Swaps	0	3,178,828	3,178,828	0	2,058,895	2,058,895	0	1,119,933	1,119,933	
99	997033 BPA Residential Exchange	(629,677)	0	(629,677)	(553,253)	0	(553,253)	(76,424)	0	(76,424)	
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684	
1	997041 Rathdrum Turbine Lease, Tax	0	(375,662)	(375,662)	0	(244,218)	(244,218)	0	(131,444)	(131,444)	
99	997043 Washington Deferred Power Costs	5,016,293	0	5,016,293	5,016,293	0	5,016,293	0	0	0	
1	997044 Non-Monetary Power Costs	0	(96,004)	(96,004)	0	(62,412)	(62,412)	0	(33,592)	(33,592)	
1	997045 Section 199 Manufacturing Deduction	0	(1,725,304)	(1,725,304)	0	(1,121,620)	(1,121,620)	0	(603,684)	(603,684)	
4	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212	
99	997047 Clark Fork Preventive Maint. Exp (PME's)	267,006	0	267,006	0	0	0	267,006	0	267,006	
12	997048 AFUDC	0	(2,336,406)	(2,336,406)	0	(1,513,267)	(1,513,267)	0	(823,139)	(823,139)	
11	997049 Tax Depreciation	0	(134,681,902)	(134,681,902)	0	(87,889,369)	(87,889,369)	0	(46,792,533)	(46,792,533)	
99	997050 CS2 Levelized Return	405,225	0	405,225	0	0	0	405,225	0	405,225	
99	997051 Wind Generation AFUDC - ID	(1,219,767)	0	(1,219,767)	0	0	0	(1,219,767)	0	(1,219,767)	
4	997052 Noxon Spill	0	0	0	0	0	0	0	0	0	
99	997053 Renewable Energy Cert Fees	0	31,005	31,005	0	20,773	20,773	0	10,232	10,232	
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797	
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	11,065	200,000	211,065	11,065	130,020	141,085	0	69,980	69,980
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	1,539,236	1,722,329	152,118	1,000,657	1,152,775	30,975	538,579	569,554
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(848,395)	0	(848,395)	(662,158)	0	(662,158)	(186,237)	0	(186,237)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
1	997073	DSIT Amortization - ID	(1,777,905)	0	(1,777,905)	0	0	0	(1,777,905)	0	(1,777,905)
11	997080	Book Transportation Depreciation	0	5,300,287	5,300,287	0	3,458,808	3,458,808	0	1,841,479	1,841,479
1	997081	Deferred Compensation	0	264,877	264,877	0	177,468	177,468	0	87,409	87,409
1	997082	Meal Disallowances	0	330,744	330,744	0	221,598	221,598	0	109,146	109,146
1	997083	Paid Time Off	0	16,091	16,091	0	10,781	10,781	0	5,310	5,310
2	997084	Customer Uncollectibles	0	(136,149)	(136,149)	0	(89,340)	(89,340)	0	(46,809)	(46,809)
99	997088	Deferred O&M Colstrip & CS2	(4,992,556)	0	(4,992,556)	(3,058,303)	0	(3,058,303)	(1,934,253)	0	(1,934,253)
99	997089	CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	997091	LIDAR O&M Reg Def DFIT	(219,372)	0	(219,372)	(219,372)	0	(219,372)	0	0	0
99	997092	Smart Grid	1,044,031	0	1,044,031	1,044,031	0	1,044,031	0	0	0
99	997093	EWEB Renewable Energy Credits	(198,643)	0	(198,643)	(198,643)	0	(198,643)	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	956,539	0	956,539	956,539	0	956,539	0	0	0
99	997096	CDA Settlement Costs	0	22,325	22,325	0	14,513	14,513	0	7,812	7,812
99	997097	BPA Parallel Capacity	3,846,548	0	3,846,548	0	0	0	3,846,548	0	3,846,548
TOTAL SCHEDULE M ADJUSTMENTS			34,680,522	(72,291,279)	(37,610,757)	22,854,518	(47,055,925)	(24,201,407)	11,826,004	(25,235,354)	(13,409,350)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.619%	34.381%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.944%	33.056%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	10	Net Electric Distribution Plant	100.000%	64.087%	35.913%
E-ALL	11	Book Depreciation	100.000%	65.257%	34.743%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.769%	35.231%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-DTE-12A
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	
For Twelve Months Ended May 31, 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	15,383,291	15,383,291	0	10,013,292	10,013,292	0	5,369,999	5,369,999
99	410100	Deferred Federal Income Tax Expense - Washington	3,915,867	0	3,915,867	3,915,867	0	3,915,867	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,455,390	0	1,455,390	0	0	0	1,455,390	0	1,455,390
	410100	Total	5,371,257	15,383,291	20,754,548	3,915,867	10,013,292	13,929,159	1,455,390	5,369,999	6,825,389
14	411100	Deferred Federal Income Tax Expense - Allocated	0	264,164	264,164	0	171,950	171,950	0	92,214	92,214
99	411100	Deferred Federal Income Tax Expense - Washington	(3,057,518)	0	(3,057,518)	(3,057,518)	0	(3,057,518)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,332,717)	0	(1,332,717)	0	0	0	(1,332,717)	0	(1,332,717)
	411100	Total	(4,390,235)	264,164	(4,126,071)	(3,057,518)	171,950	(2,885,568)	(1,332,717)	92,214	(1,240,503)
Total Deferred Federal Income Tax Expense			981,022	15,647,455	16,628,477	858,349	10,185,242	11,043,591	122,673	5,462,213	5,584,886

E-ALL	14	Net Allocated Schedule M's	100.000%	65.092%	34.908%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	31,284	31,284	0	20,338	20,338	0	10,946	10,946
1	408140	State Kwh Generation Tax	0	1,545,908	1,545,908	0	1,004,995	1,004,995	0	540,913	540,913
1	408150	R&P Property Tax--Production	0	11,953,040	11,953,040	0	7,770,671	7,770,671	0	4,182,369	4,182,369
1	408180	R&P Property Tax--Transmission	0	4,274,578	4,274,578	0	2,778,903	2,778,903	0	1,495,675	1,495,675
1	409100	State Income Tax--Montana & Oregon	0	641,075	641,075	0	416,763	416,763	0	224,312	224,312
		TOTAL PRODUCTION & TRANSMISSION	0	18,445,885	18,445,885	0	11,991,670	11,991,670	0	6,454,215	6,454,215
DISTRIBUTION											
99	408110	State Excise Tax	18,418,806	0	18,418,806	18,418,806	0	18,418,806	0	0	0
99	408120	Municipal Occupation & License Tax	19,906,765	0	19,906,765	16,771,794	0	16,771,794	3,134,971	0	3,134,971
99	408160	Miscellaneous State or Local Tax--WA & ID	68	0	68	0	0	0	68	0	68
99	408170	R&P Property Tax--Distribution	6,997,735	0	6,997,735	4,408,787	0	4,408,787	2,588,948	0	2,588,948
99	409100	State Income Tax--Idaho	637,604	0	637,604	0	0	0	637,604	0	637,604
		TOTAL DISTRIBUTION	45,960,978	0	45,960,978	39,599,387	0	39,599,387	6,361,591	0	6,361,591
		TOTAL TAXES OTHER THAN FIT	45,960,978	18,445,885	64,406,863	39,599,387	11,991,670	51,591,057	6,361,591	6,454,215	12,815,806

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 Twelve Months Ended May 31, 2013  
Average of Monthly Averages Basis

Report ID:  
E-PLT-12A

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,366,667	9,366,667	0	6,089,270	6,089,270	0	3,277,397	3,277,397
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	1,688,168	1,688,168	0	1,097,478	1,097,478	0	590,690	590,690
1	182381	CDA Settlement Past Storage	0	36,357,713	36,357,713	0	23,636,149	23,636,149	0	12,721,564	12,721,564
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	3,093,204	3,246,383	153,179	2,031,259	2,184,438	0	1,061,945	1,061,945
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,988,882	29,836,069	31,824,951	1,960,051	19,990,166	21,950,217	28,831	9,845,903	9,874,734
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,142,084	2,142,084	0	1,435,196	1,435,196	0	706,888	706,888
TOTAL INTANGIBLE PLANT			2,744,765	128,533,123	131,277,888	2,715,934	84,216,115	86,932,049	28,831	44,317,008	44,345,839
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,842,084	2,842,084	0	1,847,639	1,847,639	0	994,445	994,445
1	311XXX	Structures & Improvements	0	126,229,058	126,229,058	0	82,061,511	82,061,511	0	44,167,547	44,167,547
1	312000	Boiler Plant	0	171,081,327	171,081,327	0	111,219,971	111,219,971	0	59,861,356	59,861,356
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	52,217,537	52,217,537	0	33,946,621	33,946,621	0	18,270,916	18,270,916
1	315000	Accessory Electric Equipment	0	26,560,300	26,560,300	0	17,266,851	17,266,851	0	9,293,449	9,293,449
1	316000	Miscellaneous Power Plant Equipment	0	15,922,766	15,922,766	0	10,351,390	10,351,390	0	5,571,376	5,571,376
TOTAL STEAM PRODUCTION PLANT			0	394,859,842	394,859,842	0	256,698,384	256,698,384	0	138,161,458	138,161,458
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	57,512,384	57,512,384	0	37,388,801	37,388,801	0	20,123,583	20,123,583
1	331XXX	Structures & Improvements	0	44,081,203	44,081,203	0	28,657,190	28,657,190	0	15,424,013	15,424,013
1	332XXX	Reservoirs, Dams, & Waterways	0	125,762,561	125,762,561	0	81,758,241	81,758,241	0	44,004,320	44,004,320
1	333000	Waterwheels, Turbines, & Generators	0	163,020,677	163,020,677	0	105,979,742	105,979,742	0	57,040,935	57,040,935
1	334000	Accessory Electric Equipment	0	34,116,904	34,116,904	0	22,179,399	22,179,399	0	11,937,505	11,937,505
1	335XXX	Miscellaneous Power Plant Equipment	0	8,124,955	8,124,955	0	5,282,033	5,282,033	0	2,842,922	2,842,922
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	434,639,439	434,639,439	0	282,559,099	282,559,099	0	152,080,340	152,080,340
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	16,547,676	16,547,676	0	10,757,644	10,757,644	0	5,790,032	5,790,032
1	342000	Fuel Holders, Producers, & Accessories	0	21,185,224	21,185,224	0	13,772,514	13,772,514	0	7,412,710	7,412,710
1	343000	Prime Movers	0	22,911,086	22,911,086	0	14,894,497	14,894,497	0	8,016,589	8,016,589
1	344000	Generators	0	204,045,018	204,045,018	0	132,649,666	132,649,666	0	71,395,352	71,395,352
1	344010	Generators - Solar	0	149,477	149,477	0	97,175	97,175	0	52,302	52,302
1	345000	Accessory Electric Equipment	0	17,235,145	17,235,145	0	11,204,568	11,204,568	0	6,030,577	6,030,577
1	345010	Accessory Electric Equipment - Solar	0	33,135	33,135	0	21,541	21,541	0	11,594	11,594
1	346000	Miscellaneous Power Plant Equipment	0	1,695,203	1,695,203	0	1,102,051	1,102,051	0	593,152	593,152
TOTAL OTHER PRODUCTION PLANT			0	284,707,132	284,707,132	0	185,088,106	185,088,106	0	99,619,026	99,619,026
TOTAL PRODUCTION PLANT			0	1,114,206,413	1,114,206,413	0	724,345,589	724,345,589	0	389,860,824	389,860,824

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	19,389,494	19,389,494	0	12,605,110	12,605,110	0	6,784,384	6,784,384
1	352XXX	Structures & Improvements	0	16,961,581	16,961,581	0	11,026,724	11,026,724	0	5,934,857	5,934,857
1	353000	Station Equipment	0	210,466,463	210,466,463	0	136,824,248	136,824,248	0	73,642,215	73,642,215
1	354000	Towers & Fixtures	0	17,122,898	17,122,898	0	11,131,596	11,131,596	0	5,991,302	5,991,302
1	355000	Poles & Fixtures	0	151,139,957	151,139,957	0	98,256,086	98,256,086	0	52,883,871	52,883,871
1	356000	Overhead Conductors & Devices	0	115,003,344	115,003,344	0	74,763,674	74,763,674	0	40,239,670	40,239,670
1	357000	Underground Conduit	0	2,605,487	2,605,487	0	1,693,827	1,693,827	0	911,660	911,660
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,514,780	1,514,780	0	815,292	815,292
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,217,147	1,217,147	0	655,099	655,099
<b>TOTAL TRANSMISSION PLANT</b>			<b>0</b>	<b>536,891,542</b>	<b>536,891,542</b>	<b>0</b>	<b>349,033,192</b>	<b>349,033,192</b>	<b>0</b>	<b>187,858,350</b>	<b>187,858,350</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	2,019,135	0	2,019,135	303,887	0	303,887	1,715,248	0	1,715,248
99	361000	Structures & Improvements	17,820,760	0	17,820,760	12,615,439	0	12,615,439	5,205,321	0	5,205,321
99	362000	Station Equipment	109,646,309	0	109,646,309	72,077,831	0	72,077,831	37,568,478	0	37,568,478
99	364000	Poles, Towers, & Fixtures	258,695,889	0	258,695,889	160,089,850	0	160,089,850	98,606,039	0	98,606,039
99	365000	Overhead Conductors & Devices	173,296,665	0	173,296,665	107,904,551	0	107,904,551	65,392,114	0	65,392,114
99	366000	Underground Conduit	84,370,954	0	84,370,954	53,465,297	0	53,465,297	30,905,657	0	30,905,657
99	367000	Underground Conductors & Devices	140,860,789	0	140,860,789	90,585,594	0	90,585,594	50,275,195	0	50,275,195
99	368000	Line Transformers	198,759,378	0	198,759,378	132,576,362	0	132,576,362	66,183,016	0	66,183,016
99	369XXX	Services	128,874,603	0	128,874,603	82,143,692	0	82,143,692	46,730,911	0	46,730,911
99	370000	Meters	47,982,688	0	47,982,688	26,891,772	0	26,891,772	21,090,916	0	21,090,916
99	373XXX	Street Light & Signal Systems	36,322,707	0	36,322,707	21,995,988	0	21,995,988	14,326,719	0	14,326,719
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,203,234,508</b>	<b>0</b>	<b>1,203,234,508</b>	<b>763,991,201</b>	<b>0</b>	<b>763,991,201</b>	<b>439,243,307</b>	<b>0</b>	<b>439,243,307</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,083,265	3,108,652	4,191,917	374,612	2,082,797	2,457,409	708,653	1,025,855	1,734,508
4	390XXX	Structures & Improvements	12,205,112	52,548,730	64,753,842	5,922,726	35,207,649	41,130,375	6,282,386	17,341,081	23,623,467
4	391XXX	Office Furniture & Equipment	2,429,896	37,358,633	39,788,529	2,413,867	25,030,284	27,444,151	16,029	12,328,349	12,344,378
4	392XXX	Transportation Equipment	13,041,965	8,366,136	21,408,101	9,344,993	5,605,311	14,950,304	3,696,972	2,760,825	6,457,797
4	393000	Stores Equipment	283,311	1,756,081	2,039,392	122,883	1,176,574	1,299,457	160,428	579,507	739,935
4	394000	Tools, Shop & Garage Equipment	1,547,454	7,403,606	8,951,060	1,168,677	4,960,416	6,129,093	378,777	2,443,190	2,821,967
4	395000	Laboratory Equipment	271,630	1,118,424	1,390,054	179,704	749,344	929,048	91,926	369,080	461,006
4	396XXX	Power Operated Equipment	28,225,521	10,520,657	38,746,178	17,336,298	7,048,840	24,385,138	10,889,223	3,471,817	14,361,040
4	397XXX	Communications Equipment	15,200,793	52,645,394	67,846,187	9,190,207	35,272,414	44,462,621	6,010,586	17,372,980	23,383,566
4	398000	Miscellaneous Equipment	2,371	322,919	325,290	31	216,356	216,387	2,340	106,563	108,903
<b>TOTAL GENERAL PLANT</b>			<b>74,291,318</b>	<b>175,149,232</b>	<b>249,440,550</b>	<b>46,053,998</b>	<b>117,349,985</b>	<b>163,403,983</b>	<b>28,237,320</b>	<b>57,799,247</b>	<b>86,036,567</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,280,270,591</b>	<b>1,954,780,310</b>	<b>3,235,050,901</b>	<b>812,761,133</b>	<b>1,274,944,881</b>	<b>2,087,706,014</b>	<b>467,509,458</b>	<b>679,835,429</b>	<b>1,147,344,887</b>



RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended May 31, 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	(278,037,520)	(278,037,520)	0	(180,752,192)	(180,752,192)	0	(97,285,328)	(97,285,328)
E-ADEP		Hydro Production Plant	0	(115,005,821)	(115,005,821)	0	(74,765,284)	(74,765,284)	0	(40,240,537)	(40,240,537)
E-ADEP		Other Production Plant	0	(77,885,659)	(77,885,659)	0	(50,633,467)	(50,633,467)	0	(27,252,192)	(27,252,192)
E-ADEP		Transmission Plant	0	(182,781,681)	(182,781,681)	0	(118,826,371)	(118,826,371)	0	(63,955,310)	(63,955,310)
E-ADEP		Distribution Plant	(365,552,586)	0	(365,552,586)	(227,149,866)	0	(227,149,866)	(138,402,720)	0	(138,402,720)
E-ADEP		General Plant	(21,290,155)	(61,712,582)	(83,002,737)	(12,253,221)	(41,347,430)	(53,600,651)	(9,036,934)	(20,365,152)	(29,402,086)
		TOTAL ACCUMULATED DEPRECIATION	(386,842,741)	(715,423,263)	(1,102,266,004)	(239,403,087)	(466,324,744)	(705,727,831)	(147,439,654)	(249,098,519)	(396,538,173)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,015,135)	(7,015,135)	0	(4,560,539)	(4,560,539)	0	(2,454,596)	(2,454,596)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(92,870)	0	(92,870)	(92,870)	0	(92,870)	0	0	0
E-AAAMT		General Plant - 303000	0	(52,743)	(52,743)	0	(34,592)	(34,592)	0	(18,151)	(18,151)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(440,315)	(16,037,934)	(16,478,249)	(436,891)	(10,745,416)	(11,182,307)	(3,424)	(5,292,518)	(5,295,942)
E-AAAMT		General Plant - 390200, 396200	(120,874)	(157,035)	(277,909)	(117,279)	(105,213)	(222,492)	(3,595)	(51,822)	(55,417)
		TOTAL ACCUMULATED AMORTIZATION	(654,059)	(23,262,847)	(23,916,906)	(647,040)	(15,445,760)	(16,092,800)	(7,019)	(7,817,087)	(7,824,106)
		TOTAL ACCUMULATED DEPR/AMORT	(387,496,800)	(738,686,110)	(1,126,182,910)	(240,050,127)	(481,770,504)	(721,820,631)	(147,446,673)	(256,915,606)	(404,362,279)
		NET ELECTRIC UTILITY PLANT before DFIT	892,773,791	1,216,094,200	2,108,867,991	572,711,006	793,174,377	1,365,885,383	320,062,785	422,919,823	742,982,608
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	(365,936)	(365,936)	0	(237,895)	(237,895)	0	(128,041)	(128,041)
12		ADFIT - Electric Plant In Service (282900)	0	(282,299,693)	(282,299,693)	0	(182,842,688)	(182,842,688)	0	(99,457,005)	(99,457,005)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(26,744,093)	(26,744,093)	0	(17,918,542)	(17,918,542)	0	(8,825,551)	(8,825,551)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(223,567)	(223,567)	0	(149,790)	(149,790)	0	(73,777)	(73,777)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	6,076	6,076	0	3,950	3,950	0	2,126	2,126
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,725,199)	(12,725,199)	0	(8,272,652)	(8,272,652)	0	(4,452,547)	(4,452,547)
1		ADFIT - CDA Settlement Costs (283333)	0	(129,886)	(129,886)	0	(84,439)	(84,439)	0	(45,447)	(45,447)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,656,313)	(4,656,313)	0	(3,015,847)	(3,015,847)	0	(1,640,466)	(1,640,466)
		TOTAL ACCUMULATED DFIT	0	(327,138,611)	(327,138,611)	0	(212,517,903)	(212,517,903)	0	(114,620,708)	(114,620,708)
		NET ELECTRIC UTILITY PLANT	892,773,791	888,955,589	1,781,729,380	572,711,006	580,656,474	1,153,367,480	320,062,785	308,299,115	628,361,900

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%	64.769%	35.231%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Twelve Months Ended May 31, 2013  
Average of Monthly Averages Basis

Report ID:  
E-APL-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		892,773,791	888,955,589	1,781,729,380	572,711,006	580,656,474	1,153,367,480	320,062,785	308,299,115	628,361,900
	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	(1,040,599)	0	(1,040,599)	1,040,599	0	1,040,599
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)		(2,566,965)	0	(2,566,965)	(822,668)	0	(822,668)	(1,744,297)	0	(1,744,297)
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)		6,895,503	0	6,895,503	4,426,081	0	4,426,081	2,469,422	0	2,469,422
99	ADFIT - Kettle Falls Disallowed (190420)		336,181	0	336,181	336,181	0	336,181	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)		1,106,712	0	1,106,712	0	0	0	1,106,712	0	1,106,712
99	ADFIT - Boulder Park Disallowed (190040)		522,651	0	522,651	0	0	0	522,651	0	522,651
99	Investment in WNP3 Exchange Power (124900, 124930)		16,537,315	0	16,537,315	16,537,315	0	16,537,315	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(2,972,039)	0	(2,972,039)	(2,972,039)	0	(2,972,039)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,216,946	0	1,216,946	1,216,946	0	1,216,946	0	0	0
99	CDA Lake Settlement - ID (186382)		242,637	0	242,637	0	0	0	242,637	0	242,637
99	ADFIT - CDA Lake Settlement - Direct (283382)		(510,855)	0	(510,855)	(425,932)	0	(425,932)	(84,923)	0	(84,923)
99	CDA CDR Fund - Direct (182324)		88,521	0	88,521	88,521	0	88,521	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(30,982)	0	(30,982)	(30,982)	0	(30,982)	0	0	0
99	Spokane River Relicensing (182322)		628,923	0	628,923	583,516	0	583,516	45,407	0	45,407
99	ADFIT - Spokane River Relicensing (283322)		(220,099)	0	(220,099)	(204,212)	0	(204,212)	(15,887)	0	(15,887)
99	Spokane River PM&Es (182323)		581,995	0	581,995	370,528	0	370,528	211,467	0	211,467
99	ADFIT - Spokane River PM&Es (283323)		(203,723)	0	(203,723)	(129,709)	0	(129,709)	(74,014)	0	(74,014)
99	Montana Riverbed Settlement (186360)		4,145,488	0	4,145,488	2,762,866	0	2,762,866	1,382,622	0	1,382,622
99	ADFIT - Montana Riverbed Settlement (283365)		(1,450,921)	0	(1,450,921)	(967,004)	0	(967,004)	(483,917)	0	(483,917)
99	Lancaster Generation (182312)		4,080,000	0	4,080,000	4,080,000	0	4,080,000	0	0	0
99	ADFIT - Lancaster Generation (283312)		(1,428,000)	0	(1,428,000)	(1,428,000)	0	(1,428,000)	0	0	0
99	Weatherization Loans - Sandpoint (124350)		61,177	0	61,177	0	0	0	61,177	0	61,177
4	Customer Advances (252000)		(934,171)	(3,445)	(937,616)	(240,416)	(2,308)	(242,724)	(693,755)	(1,137)	(694,892)
99	Customer Deposits (235199)		(1,875,130)	0	(1,875,130)	(1,875,130)	0	(1,875,130)	0	0	0
C-WKC	Working Capital		21,545,097	7,650,126	29,195,223	21,545,097	0	21,545,097	0	7,650,126	7,650,126
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		38,405,732	7,646,681	46,052,413	37,673,634	(2,308)	37,671,326	732,098	7,648,989	8,381,087
	NET RATE BASE		931,179,523	896,602,270	1,827,781,793	610,384,640	580,654,166	1,191,038,806	320,794,883	315,948,104	636,742,987

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%	64.769%	35.231%
E-ALL	13	Net Electric General Plant	100.000%	65.973%	34.027%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	9,427,925	9,427,925			9,427,925	9,427,925		6,129,094	6,129,094		3,298,831	3,298,831	
1	Hydro (ED-AN)	8,598,025	8,598,025			8,598,025	8,598,025		5,589,576	5,589,576		3,008,449	3,008,449	
1	Other (ED-AN)	8,693,030	8,693,030			8,693,030	8,693,030		5,651,339	5,651,339		3,041,691	3,041,691	
<b>Total Electric Production</b>		<b>26,718,980</b>	<b>26,718,980</b>			<b>26,718,980</b>	<b>26,718,980</b>		<b>17,370,009</b>	<b>17,370,009</b>		<b>9,348,971</b>	<b>9,348,971</b>	
<b>Electric Transmission</b>														
1	ED-AN	10,433,655	10,433,655			10,433,655	10,433,655		6,782,919	6,782,919		3,650,736	3,650,736	
<b>Total Electric Transmission</b>		<b>10,433,655</b>	<b>10,433,655</b>			<b>10,433,655</b>	<b>10,433,655</b>		<b>6,782,919</b>	<b>6,782,919</b>		<b>3,650,736</b>	<b>3,650,736</b>	
<b>Electric Distribution</b>														
	ED-ID	11,537,839	11,537,839			11,537,839	11,537,839					11,537,839	11,537,839	
	ED-WA	21,398,901	21,398,901			21,398,901	21,398,901	21,398,901		21,398,901				
<b>Total Electric Distribution</b>		<b>32,936,740</b>	<b>32,936,740</b>			<b>32,936,740</b>	<b>32,936,740</b>	<b>21,398,901</b>		<b>21,398,901</b>		<b>11,537,839</b>	<b>11,537,839</b>	
<b>Gas Underground Storage</b>														
	GD-AN	590,290		590,290										
	GD-OR	112,907				112,907								
<b>Total Gas Underground Storage</b>		<b>703,197</b>		<b>590,290</b>		<b>112,907</b>								
<b>Gas Distribution</b>														
	GD-AN	53,839		53,839										
	GD-ID	3,750,028		3,750,028										
	GD-WA	7,265,542		7,265,542										
	GD-OR	3,840,378				3,840,378								
<b>Total Gas Distribution</b>		<b>14,909,787</b>		<b>11,069,409</b>		<b>3,840,378</b>								
<b>General Plant</b>														
4	ED-AN	2,567,770	2,567,770				2,567,770		1,720,406	1,720,406		847,364	847,364	
	ED-ID	260,241	260,241			260,241	260,241				260,241		260,241	
	ED-WA	1,010,723	1,010,723			1,010,723	1,010,723	1,010,723		1,010,723				
7,4	CD-AA	11,736,859	8,491,148	2,277,068	968,643		8,491,148		5,689,069	5,689,069		2,802,079	2,802,079	
9,4	CD-AN	482,643	382,354	100,289			382,354		256,177	256,177		126,177	126,177	
9	CD-ID	394,311	312,377	81,934		312,377	312,377				312,377		312,377	
9	CD-WA	153,919	121,936	31,983		121,936	121,936	121,936		121,936				
8	GD-AA	165,856		116,630	49,226									
	GD-AN	32,793		32,793										
	GD-ID	63,958		63,958										
	GD-WA	229,649		229,649										
	GD-OR	254,973			254,973									
<b>Total General Plant</b>		<b>17,353,695</b>	<b>13,146,549</b>	<b>2,934,304</b>	<b>1,272,842</b>	<b>1,705,277</b>	<b>11,441,272</b>	<b>13,146,549</b>	<b>1,132,659</b>	<b>7,665,652</b>	<b>8,798,311</b>	<b>572,618</b>	<b>3,775,620</b>	<b>4,348,238</b>
<b>Total Depreciation Expense</b>		<b>103,056,054</b>	<b>83,235,924</b>	<b>14,594,003</b>	<b>5,226,127</b>	<b>34,642,017</b>	<b>48,593,907</b>	<b>83,235,924</b>	<b>22,531,560</b>	<b>31,818,580</b>	<b>54,350,140</b>	<b>12,110,457</b>	<b>16,775,327</b>	<b>28,885,784</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID: E-AMTX-12A
ELECTRIC AMORTIZATION EXPENSE	
For Twelve Months Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
1	Franchises (302000)	ED-AN	918,320	918,320			918,320			597,000	597,000		321,320	321,320	
1	Misc Intangible Plt (303000)	ED-AN	96,669	96,669			96,669			62,845	62,845		33,824	33,824	
<b>Total Production/Transmission</b>			<b>1,014,989</b>	<b>1,014,989</b>			<b>1,014,989</b>			<b>659,845</b>	<b>659,845</b>		<b>355,144</b>	<b>355,144</b>	
<b>Distribution</b>															
	Franchises (302000)	ED-WA	24,149	24,149		24,149	24,149	24,149		24,149	24,149				
	Misc Intangible Plt (303000)	ED-WA	2,844	2,844		2,844	2,844	2,844		2,844	2,844				
<b>Total Distribution</b>			<b>26,993</b>	<b>26,993</b>		<b>26,993</b>	<b>26,993</b>	<b>26,993</b>		<b>26,993</b>	<b>26,993</b>				
<b>General Plant - 303000</b>															
7,4		CD-AA	94,313	68,231	18,298	7,784	68,231	68,231		45,715	45,715		22,516	22,516	
9,1		CD-AN	9,726	7,705	2,021		7,705	7,705		5,009	5,009		2,696	2,696	
		GD-ID	4,049		4,049										
		GD-WA	23,285		23,285										
		GD-OR	7,777			7,777									
<b>Total General Plant - 303000</b>			<b>139,150</b>	<b>75,936</b>	<b>47,653</b>	<b>15,561</b>	<b>75,936</b>	<b>75,936</b>		<b>50,724</b>	<b>50,724</b>		<b>25,212</b>	<b>25,212</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	8,215,220	5,943,383	1,593,835	678,002	5,943,383	5,943,383		3,982,067	3,982,067		1,961,316	1,961,316	
9,4		CD-AN	414	328	86		328	328		220	220		108	108	
9,4		CD-ID	1,339	1,061	278		1,061	1,061				1,061		1,061	
4		ED-AN	197,755	197,755			197,755	197,755		132,496	132,496		65,259	65,259	
		ED-ID	4,743	4,743			4,743	4,743				4,743		4,743	
		ED-WA	393,102	393,102			393,102	393,102	393,102		393,102				
8		GD-AA	426,627		300,004	126,623									
		GD-AN	2,348		2,348										
		GD-OR	637			637									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>9,242,185</b>	<b>6,540,372</b>	<b>1,896,551</b>	<b>805,262</b>	<b>398,906</b>	<b>6,141,466</b>	<b>6,540,372</b>	<b>393,102</b>	<b>4,114,783</b>	<b>4,507,885</b>	<b>5,804</b>	<b>2,026,683</b>	<b>2,032,487</b>
<b>Gas Underground Storage</b>															
		GD-AN	227		227										
<b>Total Gas Underground Storage</b>			<b>227</b>		<b>227</b>										
<b>General Plant - 390200, 396200</b>															
7,4		CD-AA	28,563	20,664	5,542	2,357	20,664	20,664		13,845	13,845		6,819	6,819	
4		ED-AN	9,615	9,615			9,615	9,615		6,442	6,442		3,173	3,173	
		GD-OR	3,910			3,910									
<b>Total General Plant - 390200, 396200</b>			<b>42,088</b>	<b>30,279</b>	<b>5,542</b>	<b>6,267</b>	<b>30,279</b>	<b>30,279</b>		<b>20,287</b>	<b>20,287</b>		<b>9,992</b>	<b>9,992</b>	
<b>Total Amortization Expense</b>			<b>10,465,632</b>	<b>7,688,569</b>	<b>1,949,973</b>	<b>827,090</b>	<b>425,899</b>	<b>7,262,670</b>	<b>7,688,569</b>	<b>420,095</b>	<b>4,845,639</b>	<b>5,265,734</b>	<b>5,804</b>	<b>2,417,031</b>	<b>2,422,835</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>			<b>Electric</b>	<b>Gas-North</b>	<b>Gas-South</b>	<b>Jurisdiction -</b>			<b>Washington</b>	<b>Idaho</b>			
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:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	(278,037,520)	(278,037,520)			(278,037,520)	(278,037,520)		(180,752,192)	(180,752,192)		(97,285,328)	(97,285,328)
1	Hydro (ED-AN)	(115,005,821)	(115,005,821)			(115,005,821)	(115,005,821)		(74,765,284)	(74,765,284)		(40,240,537)	(40,240,537)
1	Other (ED-AN)	(77,885,659)	(77,885,659)			(77,885,659)	(77,885,659)		(50,633,467)	(50,633,467)		(27,252,192)	(27,252,192)
<b>Total Electric Production</b>		<b>(470,929,000)</b>	<b>(470,929,000)</b>			<b>(470,929,000)</b>	<b>(470,929,000)</b>		<b>(306,150,943)</b>	<b>(306,150,943)</b>		<b>(164,778,057)</b>	<b>(164,778,057)</b>
<b>Electric Transmission</b>													
1	ED-AN	(182,781,681)	(182,781,681)			(182,781,681)	(182,781,681)		(118,826,371)	(118,826,371)		(63,955,310)	(63,955,310)
<b>Total Electric Transmission</b>		<b>(182,781,681)</b>	<b>(182,781,681)</b>			<b>(182,781,681)</b>	<b>(182,781,681)</b>		<b>(118,826,371)</b>	<b>(118,826,371)</b>		<b>(63,955,310)</b>	<b>(63,955,310)</b>
<b>Electric Distribution</b>													
	ED-ID	(138,402,720)	(138,402,720)			(138,402,720)	(138,402,720)					(138,402,720)	(138,402,720)
	ED-WA	(227,149,866)	(227,149,866)			(227,149,866)	(227,149,866)	(227,149,866)			(227,149,866)		
<b>Total Electric Distribution</b>		<b>(365,552,586)</b>	<b>(365,552,586)</b>			<b>(365,552,586)</b>	<b>(365,552,586)</b>	<b>(227,149,866)</b>			<b>(227,149,866)</b>	<b>(138,402,720)</b>	<b>(138,402,720)</b>
<b>Gas Underground Storage</b>													
	GD-AN	(12,401,602)		(12,401,602)									
	GD-OR	(399,506)				(399,506)							
<b>Total Gas Underground Storage</b>		<b>(12,801,108)</b>		<b>(12,401,602)</b>		<b>(399,506)</b>							
<b>Gas Distribution</b>													
	GD-AN	(1,438,925)		(1,438,925)									
	GD-ID	(52,547,532)		(52,547,532)									
	GD-WA	(104,109,313)		(104,109,313)									
	GD-OR	(87,352,413)				(87,352,413)							
<b>Total Gas Distribution</b>		<b>(245,448,183)</b>		<b>(158,095,770)</b>		<b>(87,352,413)</b>							
<b>General Plant</b>													
4	ED-AN	(33,562,918)	(33,562,918)						(22,487,155)	(22,487,155)		(11,075,763)	(11,075,763)
	ED-ID	(5,452,271)	(5,452,271)			(5,452,271)	(5,452,271)				(5,452,271)		(5,452,271)
	ED-WA	(10,584,488)	(10,584,488)			(10,584,488)	(10,584,488)	(10,584,488)			(10,584,488)		
7,4	CD-AA	(27,049,828)	(19,569,469)	(5,247,937)	(2,232,422)				(13,111,544)	(13,111,544)		(6,457,925)	(6,457,925)
9,4	CD-AN	(10,830,708)	(8,580,195)	(2,250,513)					(5,748,731)	(5,748,731)		(2,831,464)	(2,831,464)
9	CD-ID	(4,524,890)	(3,584,663)	(940,227)							(3,584,663)		(3,584,663)
9	CD-WA	(2,106,427)	(1,668,733)	(437,694)									
8	GD-AA	(1,301,635)		(915,310)	(386,325)				(1,668,733)	(1,668,733)			
	GD-AN	(1,178,872)		(1,178,872)									
	GD-ID	(971,515)		(971,515)									
	GD-WA	(2,216,515)		(2,216,515)									
	GD-OR	(3,528,836)			(3,528,836)								
<b>Total General Plant</b>		<b>(103,308,903)</b>	<b>(83,002,737)</b>	<b>(14,158,583)</b>	<b>(6,147,583)</b>	<b>(21,290,155)</b>	<b>(61,712,582)</b>	<b>(83,002,737)</b>	<b>(12,253,221)</b>	<b>(41,347,430)</b>	<b>(53,600,651)</b>	<b>(9,036,934)</b>	<b>(20,365,152)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,380,821,461)</b>	<b>(1,102,266,004)</b>	<b>(184,655,955)</b>	<b>(93,899,502)</b>	<b>(386,842,741)</b>	<b>(715,423,263)</b>	<b>(1,102,266,004)</b>	<b>(239,403,087)</b>	<b>(466,324,744)</b>	<b>(705,727,831)</b>	<b>(147,439,654)</b>	<b>(249,098,519)</b>

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%			34.990%
							33.000%

RESULTS OF OPERATIONS  
**ELECTRIC ACCUMULATED AMORTIZATION**  
 For Twelve Months Ended May 31, 2013  
 Average of Monthly Averages Basis

Report ID:  
 E-AAMT-12A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
<b>Production/Transmission</b>																	
1	Franchises (302000)	ED-AN	(6,391,223)	(6,391,223)		(6,391,223)	(6,391,223)		(4,154,934)	(4,154,934)		(2,236,289)	(2,236,289)				
1	Misc Intangible Plt (303000)	ED-AN	(623,912)	(623,912)		(623,912)	(623,912)		(405,605)	(405,605)		(218,307)	(218,307)				
<b>Total Production/Transmission</b>			<b>(7,015,135)</b>	<b>(7,015,135)</b>		<b>(7,015,135)</b>	<b>(7,015,135)</b>		<b>(4,560,539)</b>	<b>(4,560,539)</b>		<b>(2,454,596)</b>	<b>(2,454,596)</b>				
<b>Distribution</b>																	
	Franchises (302000)	ED-WA	(70,764)	(70,764)		(70,764)	(70,764)		(70,764)	(70,764)							
	Misc Intangible Plt (303000)	ED-WA	(22,106)	(22,106)		(22,106)	(22,106)		(22,106)	(22,106)							
<b>Total Distribution</b>			<b>(92,870)</b>	<b>(92,870)</b>		<b>(92,870)</b>	<b>(92,870)</b>		<b>(92,870)</b>	<b>(92,870)</b>							
<b>General Plant - 303000</b>																	
7,4		CD-AA	(21,094)	(15,261)	(4,092)	(1,741)				(10,225)	(10,225)		(5,036)	(5,036)			
9,1		CD-AN	(47,313)	(37,482)	(9,831)			(15,261)	(37,482)				(13,115)	(13,115)			
		GD-ID	(42,632)		(42,632)					(24,367)	(24,367)						
		GD-WA	(88,952)		(88,952)												
		GD-OR	(48,042)			(48,042)											
<b>Total General Plant - 303000</b>			<b>(248,033)</b>	<b>(52,743)</b>	<b>(145,507)</b>	<b>(49,783)</b>		<b>(52,743)</b>	<b>(52,743)</b>		<b>(34,592)</b>	<b>(34,592)</b>		<b>(18,151)</b>	<b>(18,151)</b>		
<b>Miscellaneous IT Intangible Plant -3031XX</b>																	
7,4		CD-AA	(21,252,025)	(15,374,989)	(4,123,106)	(1,753,930)				(10,301,243)	(10,301,243)		(5,073,746)	(5,073,746)			
9,4		CD-AN	(18)	(14)	(4)				(14)	(9)	(9)		(5)	(5)			
9		CD-ID	(93)	(74)	(19)			(74)				(74)	(74)				
4		ED-AN	(662,931)	(662,931)					(662,931)	(662,931)		(444,164)	(444,164)				
		ED-ID	(3,350)	(3,350)				(3,350)				(3,350)	(3,350)				
		ED-WA	(436,891)	(436,891)				(436,891)		(436,891)		(436,891)	(436,891)				
8		GD-AA	(750,194)		(527,536)	(222,658)											
		GD-AN	(11,463)		(11,463)												
		GD-OR	(25,852)			(25,852)											
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>			<b>(23,142,817)</b>	<b>(16,478,249)</b>	<b>(4,662,128)</b>	<b>(2,002,440)</b>		<b>(440,315)</b>	<b>(16,037,934)</b>	<b>(16,478,249)</b>		<b>(436,891)</b>	<b>(10,745,416)</b>	<b>(11,182,307)</b>	<b>(3,424)</b>	<b>(5,292,518)</b>	<b>(5,295,942)</b>
<b>Gas Underground Storage</b>																	
		GD-AN	(239,386)		(239,386)												
<b>Total Gas Underground Storage</b>			<b>(239,386)</b>		<b>(239,386)</b>												
<b>General Plant - 390200, 396200</b>																	
7,4		CD-AA	(156,595)	(113,290)	(30,381)	(12,924)				(75,904)	(75,904)		(37,386)	(37,386)			
9		CD-ID	(4,538)	(3,595)	(943)			(3,595)				(3,595)	(3,595)				
9		CD-WA	(8,332)	(6,601)	(1,731)			(6,601)		(6,601)							
4		ED-AN	(43,745)	(43,745)					(43,745)	(43,745)		(29,309)	(29,309)				
		ED-WA	(110,678)	(110,678)				(110,678)		(110,678)		(110,678)	(110,678)				
		GD-WA	(1,863)		(1,863)												
		GD-OR	(48,758)			(48,758)											
<b>Total General Plant - 390200, 396200</b>			<b>(374,509)</b>	<b>(277,909)</b>	<b>(34,918)</b>	<b>(61,682)</b>		<b>(120,874)</b>	<b>(157,035)</b>	<b>(277,909)</b>		<b>(117,279)</b>	<b>(105,213)</b>	<b>(222,492)</b>	<b>(3,595)</b>	<b>(51,822)</b>	<b>(55,417)</b>
<b>Total Accumulated Amortization</b>			<b>(31,112,750)</b>	<b>(23,916,906)</b>	<b>(5,081,939)</b>	<b>(2,113,905)</b>		<b>(654,059)</b>	<b>(23,262,847)</b>	<b>(23,916,906)</b>		<b>(647,040)</b>	<b>(15,445,760)</b>	<b>(16,092,800)</b>	<b>(7,019)</b>	<b>(7,817,087)</b>	<b>(7,824,106)</b>

**Allocation Ratios:**

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

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended May 31, 2013 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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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
<b>389XXX Land &amp; Land Rights</b>														
99		ED-WA / ID / AN	386,763	1,710	362,279	22,774	386,763	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	477,164	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
		<b>TOTAL ACCOUNT</b>	<b>6,481,062</b>	<b>374,612</b>	<b>708,653</b>	<b>3,108,652</b>	<b>4,191,917</b>	<b>574,973</b>	<b>90,851</b>	<b>826,151</b>	<b>1,491,975</b>	<b>472,075</b>	<b>325,095</b>	<b>797,170</b>
<b>390XXX Structures &amp; Improvements</b>														
99		ED-WA / ID / AN	6,086,471	558,937	2,038,435	3,489,099	6,086,471	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,973,051	0	0	0	1,973,051	1,973,051	0	0	1,973,051	0	0	0
99		GD-OR / AS	3,411,586	0	0	0	0	0	0	0	0	3,411,586	0	3,411,586
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	61,522,160	0	0	44,508,822	44,508,822	0	0	11,935,914	11,935,914	0	5,077,424	5,077,424
9		CD-WA / ID / AN	17,872,216	5,363,789	4,243,950	4,550,809	14,158,548	1,406,877	1,113,152	1,193,639	3,713,668	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>90,865,484</b>	<b>5,922,726</b>	<b>6,282,385</b>	<b>52,548,730</b>	<b>64,753,841</b>	<b>3,379,928</b>	<b>1,113,152</b>	<b>13,129,553</b>	<b>17,622,633</b>	<b>3,411,586</b>	<b>5,077,424</b>	<b>8,489,010</b>
<b>391XXX Office Furniture &amp; Equipment</b>														
99		ED-WA / ID / AN	6,256,790	2,413,867	14,649	3,828,274	6,256,790	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,637	0	0	0	6,637	0	0	6,637	6,637	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	459,994	0	0	0	0	0	0	323,468	323,468	0	136,526	136,526
7		CD-AA	46,268,450	0	0	33,473,373	33,473,373	0	0	8,976,542	8,976,542	0	3,818,535	3,818,535
9		CD-WA / ID / AN	73,675	0	1,380	56,986	58,366	0	362	14,947	15,309	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>53,065,546</b>	<b>2,413,867</b>	<b>16,029</b>	<b>37,358,633</b>	<b>39,788,529</b>	<b>0</b>	<b>362</b>	<b>9,321,594</b>	<b>9,321,956</b>	<b>0</b>	<b>3,955,061</b>	<b>3,955,061</b>
<b>392XXX Transportation Equipment</b>														
99		ED-WA / ID / AN	17,765,362	8,032,207	3,070,039	6,663,116	17,765,362	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,257,953	0	0	0	7,257,953	4,501,847	1,625,101	1,131,005	7,257,953	0	0	0
99		GD-OR / AS	2,460,432	0	0	0	0	0	0	0	0	2,460,432	0	2,460,432
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	4,114,378	1,312,786	626,933	1,319,732	3,259,451	344,333	164,439	346,155	854,927	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>32,127,922</b>	<b>9,344,993</b>	<b>3,696,972</b>	<b>8,366,135</b>	<b>21,408,100</b>	<b>4,846,180</b>	<b>1,789,540</b>	<b>1,579,946</b>	<b>8,215,666</b>	<b>2,460,432</b>	<b>43,724</b>	<b>2,504,156</b>

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended May 31, 2013 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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AVISTA UTILITIES  
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\*\*\*\*\* ELECTRIC \*\*\*\*\* GAS NORTH \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,075,287	112,143	145,684	1,386,236	1,644,063	29,414	38,212	363,598	431,224	0	0	0
		TOTAL ACCOUNT	2,612,114	122,882	160,429	1,756,081	2,039,392	113,685	38,212	363,598	515,495	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,250,563	1,132,665	363,366	1,754,532	3,250,563	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,291,716	0	0	0	0	1,427,317	440,053	424,346	2,291,716	0	0	0
99		GD-OR / AS	915,072	0	0	0	0	0	0	0	0	915,072	0	915,072
8		GD-AA	1,327,977	0	0	0	0	0	0	933,833	933,833	0	394,144	394,144
7		CD-AA	7,484,852	0	0	5,414,991	5,414,991	0	0	1,452,136	1,452,136	0	617,725	617,725
9		CD-WA / ID / AN	360,391	36,011	15,411	234,084	285,506	9,445	4,042	61,398	74,885	0	0	0
		TOTAL ACCOUNT	15,630,571	1,168,676	378,777	7,403,607	8,951,060	1,436,762	444,095	2,871,713	4,752,570	915,072	1,011,869	1,926,941
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	988,989	170,846	89,098	729,045	988,989	0	0	0	0	0	0	0
99		GD-WA / ID / AN	192,487	0	0	0	0	62,640	20,429	109,418	192,487	0	0	0
99		GD-OR / AS	171,699	0	0	0	0	0	0	0	0	171,699	0	171,699
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	181,461	8,857	2,827	132,071	143,755	2,323	742	34,641	37,706	0	0	0
		TOTAL ACCOUNT	1,972,853	179,703	91,925	1,118,424	1,390,052	64,963	21,171	271,113	357,247	171,699	53,855	225,554
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	37,132,138	17,068,758	10,478,705	9,584,675	37,132,138	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,214,695	0	0	0	0	2,593,678	790,523	830,494	4,214,695	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	1,531,433	267,540	410,518	535,159	1,213,217	70,173	107,675	140,368	318,216	0	0	0
		TOTAL ACCOUNT	43,476,137	17,336,298	10,889,223	10,520,657	38,746,178	2,663,851	898,198	1,078,351	4,640,400	43,834	45,725	89,559



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	47,383,666	8,819,630	2,799,529	35,764,507	47,383,666	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,041,216	0	0	0	0	576,876	452,663	11,677	1,041,216	0	0	0
99		GD-OR / AS	971,300	0	0	0	0	0	0	0	0	971,300	0	971,300
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	14,881,651	0	0	10,766,279	10,766,279	0	0	2,887,189	2,887,189	0	1,228,183	1,228,183
9		CD-WA/ ID / AN	12,239,484	370,577	3,211,057	6,114,608	9,696,242	97,199	842,233	1,603,810	2,543,242	0	0	0
		TOTAL ACCOUNT	77,510,249	9,190,207	6,010,586	52,645,394	67,846,187	674,075	1,294,896	5,200,906	7,169,877	971,300	1,522,885	2,494,185
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	27,351	0	2,299	25,052	27,351	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	406,209	0	0	293,876	293,876	0	0	78,809	78,809	0	33,524	33,524
9		CD-WA/ ID / AN	5,129	31	41	3,991	4,063	8	11	1,047	1,066	0	0	0
		TOTAL ACCOUNT	441,056	31	2,340	322,919	325,290	8	11	79,856	79,875	2,367	33,524	35,891
		TOTAL GENERAL PLANT	324,182,994	46,053,995	28,237,319	175,149,232	249,440,546	13,754,425	5,690,488	34,722,781	54,167,694	8,505,592	12,069,162	20,574,754

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,069,187	153,179	0	1,916,008	2,069,187	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,145,494	0	0	0	0	964,981	180,513	0	1,145,494	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,414,676	0	0	1,023,462	1,023,462	0	0	274,461	274,461	0	116,753	116,753
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	0
		TOTAL ACCOUNT	5,233,541	153,179	0	3,093,205	3,246,384	964,981	180,513	314,784	1,460,278	410,126	116,753	526,879
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,858,635	1,960,051	23,524	875,060	2,858,635	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	25,155	0	0	0	0	0	0	0	0	25,155	0	25,155
8		GD-AA	2,111,954	0	0	0	0	0	0	1,485,126	1,485,126	0	626,828	626,828
7		CD-AA	40,028,984	0	0	28,959,369	28,959,369	0	0	7,766,023	7,766,023	0	3,303,592	3,303,592
9		CD-WA / ID / AN	8,769	0	5,307	1,640	6,947	0	1,392	430	1,822	0	0	0
		TOTAL ACCOUNT	45,033,497	1,960,051	28,831	29,836,069	31,824,951	0	1,392	9,251,579	9,252,971	25,155	3,930,420	3,955,575
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	163,637	0	0	163,637	163,637	0	0	0	0	0	0	0
99		GD-WA / ID / AN	15,757	0	0	0	0	0	0	15,757	15,757	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,734,700	0	0	1,978,446	1,978,446	0	0	530,559	530,559	0	225,695	225,695
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,915,325	0	0	2,142,083	2,142,083	0	0	546,316	546,316	1,231	225,695	226,926
		TOTAL	53,182,363	2,113,230	28,831	35,071,357	37,213,418	964,981	181,905	10,112,679	11,259,565	436,512	4,272,868	4,709,380

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Fact	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: C-DTX-12A
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended May 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(34,892,660)	(25,243,444)	(6,769,525)	(2,879,691)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,894,256)	(1,500,649)	(393,607)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	<u>(37,095,942)</u>	<u>(26,967,661)</u>	<u>(7,223,086)</u>	<u>(2,905,195)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended May 31, 2013  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		747,385	747,385		747,385	747,385		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		928,203	928,203		928,203	928,203		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,408,645	6,408,645		5,172,891	5,172,891		1,235,754	1,235,754
1	154300	PLANT MATERIALS & OPER SUP-CS2		264,544	264,544		213,533	213,533		51,011	51,011
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		720,350	720,350		581,448	581,448		138,902	138,902
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		4,170	4,170		3,366	3,366		804	804
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		1,204	1,204		972	972		232	232
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		2,884	2,884		2,328	2,328		556	556
99	163998	COMMON WORKING CAPITAL	12,005,011		12,005,011	10,177,597		10,177,597	1,827,414		1,827,414
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	11,367,500		11,367,500	11,367,500		11,367,500	0		0
<b>TOTAL</b>			<b>23,372,511</b>	<b>9,077,385</b>	<b>32,449,896</b>	<b>21,545,097</b>	<b>7,650,126</b>	<b>29,195,223</b>	<b>1,827,414</b>	<b>1,427,259</b>	<b>3,254,673</b>

ALLOCATION RATIOS:

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