

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended June 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income	127,273,121	78,051,651	49,221,470
	Adjustments			
	Adjusted Net Operating Income	127,273,121	78,051,651	49,221,470
E-APL	Electric Net Rate Base	1,762,481,438	1,145,549,606	616,931,832
	<b>RATE OF RETURN</b>	<b>7.221%</b>	<b>6.813%</b>	<b>7.978%</b>

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2011	100.000%	65.240%	34.760%
2	Input	Number of Customers Percent	06-30-2012	359,301 100.000%	235,821 65.633%	123,480 34.367%
3	E-OPS	Direct Distribution Operating Expense Percent		22,582,419 100.000%	14,490,772 64.168%	8,091,647 35.832%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct Expenses Accts 500 - 598		23,354,099	15,611,998	7,742,101
		Direct Expenses Accts 901 - 935		31,755,308	22,688,342	9,066,966
		Total		55,109,407	38,300,340	16,809,067
		Percentage		100.000%	69.499%	30.501%
		Direct Labor Accts 500 - 598		9,528,184	6,357,387	3,170,797
		Direct Labor Accts 901 - 935		5,139,180	3,872,295	1,266,885
		Total		14,667,364	10,229,682	4,437,682
		Percentage		100.000%	69.745%	30.255%
		Number of Customers		360,451	236,623	123,828
		Percentage		100.000%	65.646%	34.354%
		Net Direct Plant		818,616,195	517,581,147	301,035,048
		Percentage		100.000%	63.226%	36.774%
4		Total Percentages		400.000%	268.116%	131.884%
		Percent		100.000%	67.029%	32.971%

RESULTS OF OPERATIONS		Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended June 30, 2012 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
	01-01-2012	Direct Expenses Accts 500 - 894	66,341,282	58,626,203	5,247,466	2,467,613
		Direct Expenses Accts 901 - 935	58,793,117	39,254,919	16,142,401	3,395,797
		Direct Expenses Accts 901 - 905 Utility 9 Only	1,408,245	867,690	540,555	0
		Adjustments	0	0	0	0
		Total	126,542,644	98,748,812	21,930,422	5,863,410
		Percentage	100.000%	78.036%	17.330%	4.634%
		Direct Labor Accts 500 - 894	54,372,404	43,317,908	7,642,727	3,411,769
		Direct Labor Accts 901 - 935	4,295,024	3,049,259	223,754	1,022,011
		Direct Labor Accts 901 - 905 Utility 9 Only	5,547,864	3,418,316	2,129,548	0
		Total	64,215,292	49,785,483	9,996,029	4,433,780
		Percentage	100.000%	77.529%	15.566%	6.905%
		Number of Customers at	681,193	360,451	224,556	96,186
		Percentage	100.000%	52.915%	32.965%	14.120%
		Net Direct Plant	2,469,357,528	1,967,998,952	338,164,005	163,194,571
		Percentage	100.000%	79.697%	13.694%	6.609%
		Total Percentages	400.000%	288.176%	79.556%	32.267%
		Average (CD AA)	100.000%	72.044%	19.889%	8.067%

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<b>RESULTS OF OPERATIONS</b>		Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>		
For Twelve Months Ended June 30, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

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

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2012			
		Direct Expenses Accts 500 - 894	63,873,669	58,626,203	5,247,466	0
		Direct Expenses Accts 901 - 935	55,397,320	39,254,919	16,142,401	0
		Adjustments	0	0	0	0
		Total	119,270,989	97,881,122	21,389,867	0
		Percentage	100.000%	82.066%	17.934%	0.000%
		Direct Labor Accts 500 - 894	50,960,635	43,317,908	7,642,727	0
		Direct Labor Accts 901 - 935	3,273,013	3,049,259	223,754	0
		Total	54,233,648	46,367,167	7,866,481	0
		Percentage	100.000%	85.495%	14.505%	0.000%
		Number of Customers at	585,007	360,451	224,556	0
		Percentage	100.000%	61.615%	38.385%	0.000%
		Net Direct Plant	2,283,393,565	1,951,560,143	331,833,422	0
		Percentage	100.000%	85.468%	14.532%	0.000%
9		Total Percentages	400.000%	314.644%	85.356%	0.000%
		Average (CD AN/ID/WA)	100.000%	78.661%	21.339%	0.000%
10	E-PLT	Net Electric Distribution Plant	798,809,429	506,687,691	292,121,738	
		Percent	100.000%	63.430%	36.570%	
11		Book Depreciation	80,668,106	52,445,697	28,222,409	
		Percent	100.000%	65.014%	34.986%	

<b>RESULTS OF OPERATIONS</b>		Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>		
For Twelve Months Ended June 30, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	<u>2,038,599,676</u> <u>100.000%</u>	<u>1,317,633,640</u> <u>64.634%</u>	<u>720,966,036</u> <u>35.366%</u>
13	E-PLT	Net Electric General Plant Percent	<u>148,962,777</u> <u>100.000%</u>	<u>98,477,218</u> <u>66.109%</u>	<u>50,485,559</u> <u>33.891%</u>
14		Net Allocated Schedule M's Percent	<u>-105,060,705</u> <u>100.000%</u>	<u>-67,985,216</u> <u>64.710%</u>	<u>-37,075,489</u> <u>35.290%</u>
99	Input	Not Allocated	<u>0.000%</u>	<u>0.000%</u>	<u>0.000%</u>

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	318,442,442	0	318,442,442	213,845,574	0	213,845,574	104,596,868	0	104,596,868
99	442200	Commercial - Firm & Int.	284,385,115	0	284,385,115	199,268,952	0	199,268,952	85,116,163	0	85,116,163
1	442300	Industrial	121,006,804	0	121,006,804	55,976,708	0	55,976,708	65,030,096	0	65,030,096
99	444000	Public Street & Highway Lighting	7,075,059	0	7,075,059	4,657,512	0	4,657,512	2,417,547	0	2,417,547
99	448000	Interdepartmental Revenue	1,030,641	0	1,030,641	821,805	0	821,805	208,836	0	208,836
99	499XXX	Unbilled Revenue	(2,762,447)	0	(2,762,447)	(1,735,263)	0	(1,735,263)	(1,027,184)	0	(1,027,184)
TOTAL SALES TO ULTIMATE CUSTOMERS			729,177,614	0	729,177,614	472,835,288	0	472,835,288	256,342,326	0	256,342,326
1	447XXX	Sales for Resale	0	133,942,067	133,942,067	0	87,383,805	87,383,805	0	46,558,262	46,558,262
TOTAL SALES OF ELECTRICITY			729,177,614	133,942,067	863,119,681	472,835,288	87,383,805	560,219,093	256,342,326	46,558,262	302,900,588
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	596,328	0	596,328	382,787	0	382,787	213,541	0	213,541
1	453000	Sales of Water & Water Power	0	582,436	582,436	0	379,981	379,981	0	202,455	202,455
1	454000	Rent from Electric Property	2,866,577	56,543	2,923,120	1,913,320	36,889	1,950,209	953,257	19,654	972,911
1	456XXX	Other Electric Revenues	184,633	158,753,914	158,938,547	135,955	103,571,053	103,707,008	48,678	55,182,861	55,231,539
TOTAL OTHER OPERATING REVENUE			3,647,538	159,392,893	163,040,431	2,432,062	103,987,923	106,419,985	1,215,476	55,404,970	56,620,446
TOTAL ELECTRIC REVENUE			732,825,152	293,334,960	1,026,160,112	475,267,350	191,371,728	666,639,078	257,557,802	101,963,232	359,521,034
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	419,517	419,517	0	273,693	273,693	0	145,824	145,824
1	501000	Fuel	0	28,946,605	28,946,605	0	18,884,765	18,884,765	0	10,061,840	10,061,840
1	502000	Steam Expense	0	4,124,799	4,124,799	0	2,691,019	2,691,019	0	1,433,780	1,433,780
1	505000	Electric Expense	0	878,822	878,822	0	573,343	573,343	0	305,479	305,479
1	506000	Miscellaneous Steam Power Generation Expense	0	2,087,516	2,087,516	0	1,361,895	1,361,895	0	725,621	725,621
1	507000	Rent	0	24,604	24,604	0	16,052	16,052	0	8,552	8,552
MAINTENANCE											
1	510000	Supervision & Engineering	0	493,016	493,016	0	321,644	321,644	0	171,372	171,372
1	511000	Structures	0	582,945	582,945	0	380,313	380,313	0	202,632	202,632
1	512000	Boiler Plant	0	4,734,317	4,734,317	0	3,088,668	3,088,668	0	1,645,649	1,645,649
1	513000	Electric Plant	0	522,234	522,234	0	340,705	340,705	0	181,529	181,529
1	514000	Miscellaneous Steam Plant	0	599,796	599,796	0	391,307	391,307	0	208,489	208,489
TOTAL STEAM POWER GENERATION EXP			0	43,414,171	43,414,171	0	28,323,404	28,323,404	0	15,090,767	15,090,767

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,491,670	2,491,670	0	1,625,566	1,625,566	0	866,104	866,104
1	536000	Water for Power	0	1,191,398	1,191,398	0	777,268	777,268	0	414,130	414,130
1	537000	Hydraulic Expense	4,572,648	2,900,461	7,473,109	2,804,294	1,892,261	4,696,555	1,768,354	1,008,200	2,776,554
1	538000	Electric Expense	0	5,901,572	5,901,572	0	3,850,186	3,850,186	0	2,051,386	2,051,386
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	698,720	698,720	0	455,845	455,845	0	242,875	242,875
1	540000	Rent	0	1,347,952	1,347,952	0	879,404	879,404	0	468,548	468,548
1	540100	MT Trust Funds Land Settlement Rents	5,470,589	0	5,470,589	3,573,237	0	3,573,237	1,897,352	0	1,897,352
MAINTENANCE											
1	541000	Supervision & Engineering	0	545,538	545,538	0	355,909	355,909	0	189,629	189,629
1	542000	Structures	0	501,408	501,408	0	327,119	327,119	0	174,289	174,289
1	543000	Reservoirs, Dams, & Waterways	0	2,842,458	2,842,458	0	1,854,420	1,854,420	0	988,038	988,038
1	544000	Electric Plant	0	2,570,022	2,570,022	0	1,676,682	1,676,682	0	893,340	893,340
1	545000	Miscellaneous Hydraulic Plant	0	450,516	450,516	0	293,917	293,917	0	156,599	156,599
TOTAL HYDRO POWER GENERATION EXP			10,043,237	21,441,715	31,484,952	6,377,531	13,988,577	20,366,108	3,665,706	7,453,138	11,118,844
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,785,220	1,785,220	0	1,164,678	1,164,678	0	620,542	620,542
1	547000	Fuel	0	63,454,816	63,454,816	0	41,397,922	41,397,922	0	22,056,894	22,056,894
1	548000	Generation Expense	0	1,074,507	1,074,507	0	701,008	701,008	0	373,499	373,499
1	549000	Miscellaneous Other Power Generation Expense	0	671,536	671,536	0	438,110	438,110	0	233,426	233,426
1	550000	Rent	0	(31,837)	(31,837)	0	(20,770)	(20,770)	0	(11,067)	(11,067)
MAINTENANCE											
1	551000	Supervision & Engineering	0	1,247,919	1,247,919	0	814,142	814,142	0	433,777	433,777
1	552000	Structures	0	11,359	11,359	0	7,411	7,411	0	3,948	3,948
1	553000	Generating & Electric Equipment	0	6,551,642	6,551,642	0	4,274,291	4,274,291	0	2,277,351	2,277,351
1	554000	Miscellaneous Other Power Generation Plant	0	140,308	140,308	0	91,537	91,537	0	48,771	48,771
TOTAL OTHER POWER GENERATION EXP			0	74,905,470	74,905,470	0	48,868,329	48,868,329	0	26,037,141	26,037,141
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	19,087,114	200,012,108	219,099,222	0	130,487,899	130,487,899	19,087,114	69,524,209	88,611,323
1	556000	System Control & Load Dispatching	0	805,370	805,370	0	525,423	525,423	0	279,947	279,947
E-557	557XXX	Other Expense	24,168,939	160,133,922	184,302,861	14,588,364	104,471,370	119,059,734	9,580,575	55,662,552	65,243,127
TOTAL OTHER POWER SUPPLY EXPENSE			43,256,053	360,951,400	404,207,453	14,588,364	235,484,692	250,073,056	28,667,689	125,466,708	154,134,397
TOTAL PRODUCTION OPERATING EXP			53,299,290	500,712,756	554,012,046	20,965,895	326,665,002	347,630,897	32,333,395	174,047,754	206,381,149



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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	35,403	2,007,497	2,042,900	0	1,309,691	1,309,691	35,403	697,806	733,209
1	561000	Load Dispatching	0	2,227,813	2,227,813	0	1,453,425	1,453,425	0	774,388	774,388
1	562000	Station Expense	0	433,946	433,946	0	283,106	283,106	0	150,840	150,840
1	563000	Overhead Line Expense	0	518,226	518,226	0	338,091	338,091	0	180,135	180,135
1	565000	Transmission of Electricity by Others	0	17,640,228	17,640,228	0	11,508,485	11,508,485	0	6,131,743	6,131,743
1	566000	Miscellaneous Transmission Expense	0	1,751,841	1,751,841	0	1,142,901	1,142,901	0	608,940	608,940
1	567000	Rent	0	132,071	132,071	0	86,163	86,163	0	45,908	45,908
		MAINTENANCE									
1	568000	Supervision & Engineering	0	1,286,345	1,286,345	0	839,211	839,211	0	447,134	447,134
1	569000	Structures	13,731	403,515	417,246	7,778	263,253	271,031	5,953	140,262	146,215
1	570000	Station Equipment	2,626	1,111,847	1,114,473	2,626	725,369	727,995	0	386,478	386,478
1	571000	Overhead Lines	16,350	2,340,566	2,356,916	8,351	1,526,985	1,535,336	7,999	813,581	821,580
1	572000	Underground Lines	0	8,866	8,866	0	5,784	5,784	0	3,082	3,082
1	573000	Service Miscellaneous	0	49,237	49,237	0	32,122	32,122	0	17,115	17,115
		TOTAL TRANSMISSION OPERATING EXP	68,110	29,911,998	29,980,108	18,755	19,514,586	19,533,341	49,355	10,397,412	10,446,767
E-DEPX		Depreciation Expense-Production	0	27,494,794	27,494,794	0	17,937,603	17,937,603	0	9,557,191	9,557,191
E-DEPX		Depreciation Expense-Transmission	0	10,490,440	10,490,440	0	6,843,963	6,843,963	0	3,646,477	3,646,477
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,002,543	1,002,543	0	654,059	654,059	0	348,484	348,484
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(190,572)	0	(190,572)	190,572	0	190,572
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,480	141,545	0	69,520	69,520
1	407325	Amortization of CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407335	Amortization of ID DSIT	(5,626,857)	0	(5,626,857)	0	0	0	(5,626,857)	0	(5,626,857)
99	407350	Amortization of WA Renewable Energy Credits	236,205	0	236,205	236,205	0	236,205	0	0	0
99	407351	Amortization of CNC Transmission	148,323	0	148,323	82,309	0	82,309	66,014	0	66,014
99	407360	Amortization of CS2 & COLSTRIP O&M	(40,656)	0	(40,656)	(64,530)	0	(64,530)	23,874	0	23,874
99	407362	Amortization of LiDAR O&M	319,998	0	319,998	319,998	0	319,998	0	0	0
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	932,318	932,318	0	608,244	608,244	0	324,074	324,074
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	238,207	0	238,207	181,461	0	181,461	56,746	0	56,746
99	407400	Amortization of CCX Credits	0	0	0	0	0	0	0	0	0
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	265,240	0	265,240	0	0	0	265,240	0	265,240
99	407422	Amortization of Spokane River Relicense	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(10,629,546)	0	(10,629,546)	(7,176,765)	0	(7,176,765)	(3,452,781)	0	(3,452,781)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(5,498,362)	0	(5,498,362)	(3,317,943)	0	(3,317,943)	(2,180,419)	0	(2,180,419)
99	407462	Amortization of Deferred LiDAR O&M	(350,067)	0	(350,067)	(350,067)	0	(350,067)	0	0	0
99	407482	Amortization of CDA Settlement	0	0	0	0	0	0	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(1,403)	(1,403)	0	(915)	(915)	0	(488)	(488)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	17,968,486	17,968,486	0	11,722,641	11,722,641	0	6,245,845	6,245,845
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(16,655,629)	58,087,178	41,431,549	(6,183,468)	37,896,075	31,712,607	(10,472,161)	20,191,103	9,718,942
		TOTAL PRODUCTION & TRANSMISSION EXPEN	36,711,771	588,711,932	625,423,703	14,801,182	384,075,663	398,876,845	21,910,589	204,636,269	226,546,858

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	428,491	1,632,274	2,060,765	272,923	1,047,398	1,320,321	155,568	584,876	740,444
3	582000	Station Expense	649,059	43,129	692,188	414,301	27,675	441,976	234,758	15,454	250,212
3	583000	Overhead Line Expense	2,016,985	536,478	2,553,463	1,565,786	344,247	1,910,033	451,199	192,231	643,430
3	584000	Underground Line Expense	349,204	0	349,204	83,805	0	83,805	265,399	0	265,399
3	585000	Street Light & Signal System Operation Expense	249,591	0	249,591	68,046	0	68,046	181,545	0	181,545
3	586000	Meter Expense	2,165,209	79,425	2,244,634	1,678,224	50,965	1,729,189	486,985	28,460	515,445
3	587000	Customer Installations Expense	625,495	132,311	757,806	358,066	84,901	442,967	267,429	47,410	314,839
3	588000	Miscellaneous Distribution Expense	3,930,233	3,386,492	7,316,725	2,514,343	2,173,044	4,687,387	1,415,890	1,213,448	2,629,338
3	589000	Rent	1,356	282,752	284,108	1,156	181,436	182,592	200	101,316	101,516
		MAINTENANCE:									
3	590000	Supervision & Engineering	379,497	1,145,132	1,524,629	228,640	734,808	963,448	150,857	410,324	561,181
3	591000	Structures	360,738	1,467	362,205	213,834	941	214,775	146,904	526	147,430
3	592000	Station Equipment	631,568	197,521	829,089	426,378	126,745	553,123	205,190	70,776	275,966
3	593000	Overhead Lines	7,809,016	13,872	7,822,888	4,795,754	8,901	4,804,655	3,013,262	4,971	3,018,233
3	594000	Underground Lines	1,028,644	0	1,028,644	688,769	0	688,769	339,875	0	339,875
3	595000	Line Transformers	925,395	388,895	1,314,290	412,103	249,546	661,649	513,292	139,349	652,641
3	596000	Street Light & Signal System Maintenance Exp	636,844	0	636,844	457,451	0	457,451	179,393	0	179,393
3	597000	Meters	81,626	0	81,626	54,550	0	54,550	27,076	0	27,076
3	598000	Miscellaneous Distribution Expense	313,468	158,549	472,017	256,643	101,738	358,381	56,825	56,811	113,636
		TOTAL DISTRIBUTION OPERATING EXP	22,582,419	7,998,297	30,580,716	14,490,772	5,132,345	19,623,117	8,091,647	2,865,952	10,957,599
E-DEPX		Depreciation Expense-Distribution	30,983,048	0	30,983,048	19,970,491	0	19,970,491	11,012,557	0	11,012,557
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,531	0	26,531	26,531	0	26,531	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	45,515,928	0	45,515,928	39,451,151	0	39,451,151	6,064,777	0	6,064,777
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	76,525,507	0	76,525,507	59,448,173	0	59,448,173	17,077,334	0	17,077,334
		TOTAL DISTRIBUTION EXPENSES	99,107,926	7,998,297	107,106,223	73,938,945	5,132,345	79,071,290	25,168,981	2,865,952	28,034,933

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	630,419	630,419	0	413,763	413,763	0	216,656	216,656
2	902000	Meter Reading Expenses	2,831,692	102,256	2,933,948	2,457,803	67,114	2,524,917	373,889	35,142	409,031
E-903	903XXX	Customer Records & Collection Expenses	1,981,509	6,353,206	8,334,715	1,338,097	4,169,800	5,507,897	643,412	2,183,406	2,826,818
2	904000	Uncollectible Accounts	0	2,457,434	2,457,434	0	1,612,888	1,612,888	0	844,546	844,546
2	905000	Misc Customer Accounts	0	188,161	188,161	0	123,496	123,496	0	64,665	64,665
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>4,813,201</b>	<b>9,731,476</b>	<b>14,544,677</b>	<b>3,795,900</b>	<b>6,387,061</b>	<b>10,182,961</b>	<b>1,017,301</b>	<b>3,344,415</b>	<b>4,361,716</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	28,025,202	251,906	28,277,108	20,417,599	165,333	20,582,932	7,607,603	86,573	7,694,176
2	909000	Advertising	12,502	892,791	905,293	9,228	585,966	595,194	3,274	306,825	310,099
2	910000	Misc Customer Service & Info Exp	(3,275)	166,282	163,007	(3,275)	109,136	105,861	0	57,146	57,146
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>28,034,429</b>	<b>1,310,979</b>	<b>29,345,408</b>	<b>20,423,552</b>	<b>860,435</b>	<b>21,283,987</b>	<b>7,610,877</b>	<b>450,544</b>	<b>8,061,421</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	12,097	12,097	0	7,940	7,940	0	4,157	4,157
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>12,097</b>	<b>12,097</b>	<b>0</b>	<b>7,940</b>	<b>7,940</b>	<b>0</b>	<b>4,157</b>	<b>4,157</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	675,166	24,785,351	25,460,517	543,442	16,613,373	17,156,815	131,724	8,171,978	8,303,702
4	921000	Office Supplies & Expenses	81,836	3,826,625	3,908,461	81,696	2,564,948	2,646,644	140	1,261,677	1,261,817
4	922000	Admin Exp Transferred--Credit	0	(64,980)	(64,980)	0	(43,555)	(43,555)	0	(21,425)	(21,425)
4	923000	Outside Services Employed	6,286	12,963,743	12,970,029	6,286	8,689,467	8,695,753	0	4,274,276	4,274,276
4	924000	Property Insurance Premium	0	1,260,843	1,260,843	0	845,130	845,130	0	415,713	415,713
4	925XXX	Injuries and Damages	28,965	3,686,796	3,715,761	25,452	2,471,222	2,496,674	3,513	1,215,574	1,219,087
4	926XXX	Employee Pensions and Benefits	339,406	971,125	1,310,531	250,624	650,935	901,559	88,782	320,190	408,972
4	927000	Franchise Requirements	5,748	0	5,748	0	0	0	5,748	0	5,748
1	928000	Regulatory Commission Expenses	2,574,005	3,680,663	6,254,668	1,830,954	2,401,265	4,232,219	743,051	1,279,398	2,022,449
4	930000	Miscellaneous General Expenses	152,003	2,820,601	2,972,604	94,039	1,890,621	1,984,660	57,964	929,980	987,944
4	931000	Rents	33,286	1,062,803	1,096,089	23,928	712,386	736,314	9,358	350,417	359,775
4	935000	Maintenance of General Plant	847,048	7,146,524	7,993,572	371,088	4,790,244	5,161,332	475,960	2,356,280	2,832,240
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>4,743,749</b>	<b>62,140,094</b>	<b>66,883,843</b>	<b>3,227,509</b>	<b>41,586,036</b>	<b>44,813,545</b>	<b>1,516,240</b>	<b>20,554,058</b>	<b>22,070,298</b>

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,469,168	10,131,610	11,600,778	870,780	6,791,117	7,661,897	598,388	3,340,493	3,938,881
E-AMTX		Amortization Expense-General Plant - 303000	0	7,632	7,632	0	4,979	4,979	0	2,653	2,653
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	228,713	5,463,449	5,692,162	227,341	3,662,095	3,889,436	1,372	1,801,354	1,802,726
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	43,007	43,007	0	28,827	28,827	0	14,180	14,180
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,697,881	15,645,698	17,343,579	1,098,121	10,487,018	11,585,139	599,760	5,158,680	5,758,440
		TOTAL ADMIN & GENERAL EXPENSES	6,441,630	77,785,792	84,227,422	4,325,630	52,073,054	56,398,684	2,116,000	25,712,738	27,828,738
		TOTAL EXPENSES BEFORE FIT	175,108,957	685,550,573	860,659,530	117,285,209	448,536,498	565,821,707	57,823,748	237,014,075	294,837,823
		NET OPERATING INCOME BEFORE FIT			165,500,582			100,817,371			64,683,211
E-FIT		FEDERAL INCOME TAX--Normal Accrual			17,175,803			10,436,219			6,739,584
E-FIT		DEFERRED FEDERAL INCOME TAX			21,226,199			12,443,372			8,782,827
E-FIT		AMORTIZED ITC - NOXON			(174,541)			(113,871)			(60,670)
		ELECTRIC NET OPERATING INCOME			127,273,121			78,051,651			49,221,470

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.633%	34.367%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.168%	35.832%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	156,741,456	156,741,456	0	102,258,126	102,258,126	0	54,483,330	54,483,330
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	19,087,114	0	19,087,114	0	0	0	19,087,114	0	19,087,114
1	555550	Non Monetary - Exchange Power	0	83,633	83,633	0	54,562	54,562	0	29,071	29,071
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	42,558,568	42,558,568	0	27,765,210	27,765,210	0	14,793,358	14,793,358
1	555710	Intercompany Purchase	0	628,451	628,451	0	410,001	410,001	0	218,450	218,450
<b>TOTAL ACCOUNT 555</b>			<b>19,087,114</b>	<b>200,012,108</b>	<b>219,099,222</b>	<b>0</b>	<b>130,487,899</b>	<b>130,487,899</b>	<b>19,087,114</b>	<b>69,524,209</b>	<b>88,611,323</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,807,790	5,807,790	0	3,789,002	3,789,002	0	2,018,788	2,018,788
1	557010	Other Power Supply Expense - Financial	0	(10,092,350)	(10,092,350)	0	(6,584,249)	(6,584,249)	0	(3,508,101)	(3,508,101)
1	557150	Fuel - Economic Dispatch	0	115,572,872	115,572,872	0	75,399,742	75,399,742	0	40,173,130	40,173,130
1	557160	Power Supply Expense - Miscellaneous	0	373,768	373,768	0	243,846	243,846	0	129,922	129,922
99	557161	Unbilled Add-Ons	(611,552)	0	(611,552)	0	0	0	(611,552)	0	(611,552)
1	557170	Broker Fees - Power	0	828,187	828,187	0	540,309	540,309	0	287,878	287,878
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	14,090,866	0	14,090,866	14,090,866	0	14,090,866	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	3,170,099	0	3,170,099	0	0	0	3,170,099	0	3,170,099
99	557390	Idaho PCA Amortization	6,700,824	0	6,700,824	0	0	0	6,700,824	0	6,700,824
1	557395	Optional Renewable Power Expense Offset	0	(141,076)	(141,076)	0	(92,038)	(92,038)	0	(49,038)	(49,038)
1	557610	Other Expenses - Exposure	0	(26,526)	(26,526)	0	(17,306)	(17,306)	0	(9,220)	(9,220)
1	557700	Turbine Gas Bookout Expense	0	17,111,777	17,111,777	0	11,163,723	11,163,723	0	5,948,054	5,948,054
1	557711	Turbine Gas Bookout Offset	0	(17,111,777)	(17,111,777)	0	(11,163,723)	(11,163,723)	0	(5,948,054)	(5,948,054)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	47,811,257	47,811,257	0	31,192,064	31,192,064	0	16,619,193	16,619,193
<b>TOTAL ACCOUNT 557</b>			<b>24,168,939</b>	<b>160,133,922</b>	<b>184,302,861</b>	<b>14,588,364</b>	<b>104,471,370</b>	<b>119,059,734</b>	<b>9,580,575</b>	<b>55,662,552</b>	<b>65,243,127</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

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

Re/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,981,509	6,353,206	8,334,715	1,338,097	4,169,800	5,507,897	643,412	2,183,406	2,826,818
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	1,981,509	6,353,206	8,334,715	1,338,097	4,169,800	5,507,897	643,412	2,183,406	2,826,818

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.633%	34.367%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.634%	35.366%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	354,303	251,906	606,209	224,333	165,333	389,666	129,970	86,573	216,543
99	908600	Public Purpose Tariff Rider Expense Offset	27,670,795	0	27,670,795	20,169,135	0	20,169,135	7,501,660	0	7,501,660
99	908610	Limited Income Tax Refund Program	128,333	0	128,333	128,333	0	128,333	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(128,229)	0	(128,229)	(104,202)	0	(104,202)	(24,027)	0	(24,027)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			28,025,202	251,906	28,277,108	20,417,599	165,333	20,582,932	7,607,603	86,573	7,694,176

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.633%	34.367%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.47%	52.47%
2	Cost of Debt		5.680%	5.823%
	Total Weighted Cost		2.980%	3.055%
E-APL	Net Rate Base	1,762,481,438	1,145,549,606	616,931,832
	Interest Deduction for FIT Calculation	52,984,645	34,137,378	18,847,267
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-FIT-12A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended June 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,026,160,112	666,639,078	359,521,034
E-OPS	Less: Operating & Maintenance Expense	725,358,895	463,075,788	262,283,107
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	71,816,221	51,572,127	20,244,094
E-OTX	Less: Taxes Other than FIT	63,484,414	51,173,792	12,310,622
	Net Operating Income Before FIT	165,500,582	100,817,371	64,683,211
E-INT	Less: Interest Expense	52,984,645	34,137,378	18,847,267
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(190,572)	190,572
E-SCM	Plus: Schedule M Adjustments	(55,257,421)	(31,713,036)	(23,544,385)
	Taxable Net Operating Income	57,258,516	35,157,529	22,100,987
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	20,040,480	12,305,135	7,735,345
1	Production Tax Credit	(192,182)	(125,380)	(66,802)
1	Investment Tax Credit - Noxon *	(2,672,495)	(1,743,536)	(928,959)
	Total Net Federal Income Tax	17,175,803	10,436,219	6,739,584
E-DTE	Deferred FIT	21,226,199	12,443,372	8,782,827
1	411400 Amortized Investment Tax Credit - Noxon	(174,541)	(113,871)	(60,670)
	Total Net FIT/Deferred FIT	38,227,461	22,765,720	15,461,741

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX/AMTX	Book Depreciation & Amortization		32,707,460	54,633,475	87,340,935	21,095,143	35,922,643	57,017,786	11,612,317	18,710,832	30,323,149
12	997001 Contributions In Aid of Construction		0	1,565,788	1,565,788	0	1,012,031	1,012,031	0	553,757	553,757
2	997002 Injuries and Damages		0	(1,557,000)	(1,557,000)	0	(1,021,906)	(1,021,906)	0	(535,094)	(535,094)
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	2,909,410	2,909,410	0	1,950,148	1,950,148	0	959,262	959,262
99	997007 Idaho PCA		9,878,784	0	9,878,784	0	0	0	9,878,784	0	9,878,784
99	997008 Idaho DSM Book Amortization		0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease		0	(33,828)	(33,828)	0	(22,069)	(22,069)	0	(11,759)	(11,759)
4	997015 Airplane Lease Payments		0	371,522	371,522	0	249,027	249,027	0	122,495	122,495
12	997016 Redemption Expense Amortization		0	1,042,511	1,042,511	0	673,817	673,817	0	368,694	368,694
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		(1,794,029)	(145)	(1,794,174)	(1,053,615)	(97)	(1,053,712)	(740,414)	(48)	(740,462)
1	997019 CSS Temporary Service Fees		251,294	0	251,294	47,880	0	47,880	203,414	0	203,414
4	997020 FAS87 Current Pension Accrual		0	(9,727,251)	(9,727,251)	0	(6,520,079)	(6,520,079)	0	(3,207,172)	(3,207,172)
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	(17,410)	(17,410)	0	(9,116)	(9,116)
99	997028 RTO Funding Amortization		35,403	0	35,403	0	0	0	35,403	0	35,403
99	997029 FAS106 Post Retirement Benefits		339,356	0	339,356	250,574	0	250,574	88,782	0	88,782
12	997032 Interest Rate Swaps		0	(20,241,449)	(20,241,449)	0	(13,082,858)	(13,082,858)	0	(7,158,591)	(7,158,591)
99	997033 BPA Residential Exchange		687,646	0	687,646	511,466	0	511,466	176,180	0	176,180
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	(374,931)	(374,931)	0	(244,605)	(244,605)	0	(130,326)	(130,326)
99	997043 Washington Deferred Power Costs		14,090,866	0	14,090,866	14,090,866	0	14,090,866	0	0	0
1	997044 Non-Monetary Power Costs		0	83,633	83,633	0	54,562	54,562	0	29,071	29,071
1	997045 Section 199 Manufacturing Deduction		0	(3,127,006)	(3,127,006)	0	(2,040,059)	(2,040,059)	0	(1,086,947)	(1,086,947)
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)		264,570	0	264,570	0	0	0	264,570	0	264,570
12	997048 AFUDC		0	(1,525,885)	(1,525,885)	0	(986,241)	(986,241)	0	(539,644)	(539,644)
11	997049 Tax Depreciation		0	(131,340,779)	(131,340,779)	0	(85,389,894)	(85,389,894)	0	(45,950,885)	(45,950,885)
99	997050 CS2 Levelized Return		265,240	0	265,240	0	0	0	265,240	0	265,240
99	997051 Wind Generation AFUDC - ID		(65,692)	0	(65,692)	0	0	0	(65,692)	0	(65,692)
4	997052 Noxon Spill		0	(62,314)	(62,314)	0	(40,654)	(40,654)	0	(21,660)	(21,660)
4	997053 Renewable Energy Cert Fees		0	(12,188)	(12,188)	0	(8,169)	(8,169)	0	(4,019)	(4,019)
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 June 30, 2012	
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	130,480	141,545	0	69,520	69,520
4	997062	Gain on Sale of Office Bldg	0	(98,046)	(98,046)	0	(65,719)	(65,719)	0	(32,327)	(32,327)
1	997063	CDA Lake Settlement	183,093	932,318	1,115,411	152,118	608,244	760,362	30,975	324,074	355,049
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(620,764)	0	(620,764)	(293,324)	0	(293,324)	(327,440)	0	(327,440)
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	(6,016,494)	0	(6,016,494)	0	0	0	(6,016,494)	0	(6,016,494)
11	997080	Book Transportation Depreciation	0	1,558,834	1,558,834	0	1,013,460	1,013,460	0	545,374	545,374
1	997081	Deferred Compensation	0	(1,345,791)	(1,345,791)	0	(902,070)	(902,070)	0	(443,721)	(443,721)
1	997082	Meal Disallowances	0	359,172	359,172	0	240,749	240,749	0	118,423	118,423
1	997083	Paid Time Off	0	387,906	387,906	0	260,010	260,010	0	127,896	127,896
2	997084	Customer Uncollectibles	0	367,866	367,866	0	241,441	241,441	0	126,425	126,425
99	997088	Deferred O&M Colstrip & CS2	(5,539,018)	0	(5,539,018)	(3,382,473)	0	(3,382,473)	(2,156,545)	0	(2,156,545)
99	997089	CNC Transmission	(609,587)	0	(609,587)	(411,545)	0	(411,545)	(198,042)	0	(198,042)
99	997091	LIDAR O&M Reg Def DFIT	(30,069)	0	(30,069)	(30,069)	0	(30,069)	0	0	0
99	997092	Smart Grid	442,913	0	442,913	442,913	0	442,913	0	0	0
99	997093	EWEB Renewable Energy Credits	238,733	0	238,733	238,733	0	238,733	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			49,803,283	(105,060,704)	(55,257,421)	36,272,182	(67,985,218)	(31,713,036)	13,531,101	(37,075,486)	(23,544,385)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.633%	34.367%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.168%	35.832%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.430%	36.570%
E-ALL	11	Book Depreciation	100.000%	65.014%	34.986%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.634%	35.366%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	25,857,406	25,857,406	0	16,732,327	16,732,327	0	9,125,079	9,125,079
99	410100	Deferred Federal Income Tax Expense - Washington	(1,958,030)	0	(1,958,030)	(1,958,030)	0	(1,958,030)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	498,796	0	498,796	0	0	0	498,796	0	498,796
	410100	Total	(1,459,234)	25,857,406	24,398,172	(1,958,030)	16,732,327	14,774,297	498,796	9,125,079	9,623,875
14	411100	Deferred Federal Income Tax Expense - Allocated	0	723,341	723,341	0	468,074	468,074	0	255,267	255,267
99	411100	Deferred Federal Income Tax Expense - Washington	(2,798,999)	0	(2,798,999)	(2,798,999)	0	(2,798,999)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,096,315)	0	(1,096,315)	0	0	0	(1,096,315)	0	(1,096,315)
	411100	Total	(3,895,314)	723,341	(3,171,973)	(2,798,999)	468,074	(2,330,925)	(1,096,315)	255,267	(841,048)
Total Deferred Federal Income Tax Expense			(5,354,548)	26,580,747	21,226,199	(4,757,029)	17,200,401	12,443,372	(597,519)	9,380,346	8,782,827

E-ALL	14	Net Allocated Schedule M's	100.000%	64.710%	35.290%
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 June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	40,004	40,004	0	26,099	26,099	0	13,905	13,905
1	408140	State Kwh Generation Tax	0	1,583,445	1,583,445	0	1,033,040	1,033,040	0	550,405	550,405
1	408150	R&P Property Tax--Production	0	11,785,390	11,785,390	0	7,688,788	7,688,788	0	4,096,602	4,096,602
1	408180	R&P Property Tax--Transmission	0	4,157,254	4,157,254	0	2,712,193	2,712,193	0	1,445,061	1,445,061
1	409100	State Income Tax--Montana & Oregon	0	402,393	402,393	0	262,521	262,521	0	139,872	139,872
TOTAL PRODUCTION & TRANSMISSION			0	17,968,486	17,968,486	0	11,722,641	11,722,641	0	6,245,845	6,245,845
DISTRIBUTION											
99	408110	State Excise Tax	18,530,065	0	18,530,065	18,530,065	0	18,530,065	0	0	0
99	408120	Municipal Occupation & License Tax	19,758,628	0	19,758,628	16,605,280	0	16,605,280	3,153,348	0	3,153,348
99	408160	Miscellaneous State or Local Tax--WA & ID	59	0	59	0	0	0	59	0	59
99	408170	R&P Property Tax--Distribution	6,785,413	0	6,785,413	4,315,806	0	4,315,806	2,469,607	0	2,469,607
99	409100	State Income Tax--Idaho	441,763	0	441,763	0	0	0	441,763	0	441,763
TOTAL DISTRIBUTION			45,515,928	0	45,515,928	39,451,151	0	39,451,151	6,064,777	0	6,064,777
TOTAL TAXES OTHER THAN FIT			45,515,928	17,968,486	63,484,414	39,451,151	11,722,641	51,173,792	6,064,777	6,245,845	12,310,622

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****			Total
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Total
<b>PLANT IN SERVICE</b>												
<b>INTANGIBLE PLANT:</b>												
1	182324	CDA Lake CDR Fund - Allocated	0	9,550,000	9,550,000	0	6,230,420	6,230,420	0	3,319,580	3,319,580	
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,304,800	1,304,800	0	695,200	695,200	
1	182381	CDA Settlement	0	39,186,540	39,186,540	0	25,565,299	25,565,299	0	13,621,241	13,621,241	
1	302000	Franchises & Consents	592,832	44,049,218	44,642,050	592,832	28,737,710	29,330,542	0	15,311,508	15,311,508	
1	303000	Misc Intangible Plant- (C-IPL)	153,179	2,012,482	2,165,661	153,179	1,312,943	1,466,122	0	699,539	699,539	
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,193,785	26,934,518	28,128,303	1,186,924	18,053,938	19,240,862	6,861	8,880,580	8,887,441	
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,037,578	2,037,578	0	1,365,768	1,365,768	0	671,810	671,810	
<b>TOTAL INTANGIBLE PLANT</b>			<b>1,939,796</b>	<b>125,770,336</b>	<b>127,710,132</b>	<b>1,932,935</b>	<b>82,570,878</b>	<b>84,503,813</b>	<b>6,861</b>	<b>43,199,458</b>	<b>43,206,319</b>	
<b>STEAM PRODUCTION PLANT:</b>												
1	310XXX	Land & Land Rights	0	2,230,395	2,230,395	0	1,455,110	1,455,110	0	775,285	775,285	
1	311XXX	Structures & Improvements	0	125,566,329	125,566,329	0	81,919,473	81,919,473	0	43,646,856	43,646,856	
1	312000	Boiler Plant	0	169,924,080	169,924,080	0	110,858,470	110,858,470	0	59,065,610	59,065,610	
1	313000	Generators	0	6,770	6,770	0	4,417	4,417	0	2,353	2,353	
1	314000	Turbogenerator Units	0	50,943,041	50,943,041	0	33,235,240	33,235,240	0	17,707,801	17,707,801	
1	315000	Accessory Electric Equipment	0	27,035,265	27,035,265	0	17,637,807	17,637,807	0	9,397,458	9,397,458	
1	316000	Miscellaneous Power Plant Equipment	0	15,715,035	15,715,035	0	10,252,489	10,252,489	0	5,462,546	5,462,546	
<b>TOTAL STEAM PRODUCTION PLANT</b>			<b>0</b>	<b>391,420,915</b>	<b>391,420,915</b>	<b>0</b>	<b>255,363,006</b>	<b>255,363,006</b>	<b>0</b>	<b>136,057,909</b>	<b>136,057,909</b>	
<b>HYDRAULIC PRODUCTION PLANT:</b>												
1	330XXX	Land & Land Rights	0	57,408,404	57,408,404	0	37,453,243	37,453,243	0	19,955,161	19,955,161	
1	331XXX	Structures & Improvements	0	43,257,767	43,257,767	0	28,221,367	28,221,367	0	15,036,400	15,036,400	
1	332XXX	Reservoirs, Dams, & Waterways	0	121,776,039	121,776,039	0	79,446,688	79,446,688	0	42,329,351	42,329,351	
1	333000	Waterwheels, Turbines, & Generators	0	156,284,278	156,284,278	0	101,959,863	101,959,863	0	54,324,415	54,324,415	
1	334000	Accessory Electric Equipment	0	33,937,822	33,937,822	0	22,141,035	22,141,035	0	11,796,787	11,796,787	
1	335XXX	Miscellaneous Power Plant Equipment	0	7,904,933	7,904,933	0	5,157,178	5,157,178	0	2,747,755	2,747,755	
1	336000	Roads, Railroads, & Bridges	0	2,005,744	2,005,744	0	1,308,547	1,308,547	0	697,197	697,197	
<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>			<b>0</b>	<b>422,574,987</b>	<b>422,574,987</b>	<b>0</b>	<b>275,687,921</b>	<b>275,687,921</b>	<b>0</b>	<b>146,887,066</b>	<b>146,887,066</b>	
<b>OTHER PRODUCTION PLANT:</b>												
1	340200	Land & Land Rights	0	905,167	905,167	0	590,531	590,531	0	314,636	314,636	
1	341000	Structures & Improvements	0	16,469,761	16,469,761	0	10,744,872	10,744,872	0	5,724,889	5,724,889	
1	342000	Fuel Holders, Producers, & Accessories	0	21,192,007	21,192,007	0	13,825,665	13,825,665	0	7,366,342	7,366,342	
1	343000	Prime Movers	0	21,876,781	21,876,781	0	14,272,412	14,272,412	0	7,604,369	7,604,369	
1	344000	Generators	0	199,732,221	199,732,221	0	130,305,301	130,305,301	0	69,426,920	69,426,920	
1	344010	Generators - Solar	0	88,812	88,812	0	57,941	57,941	0	30,871	30,871	
1	345000	Accessory Electric Equipment	0	17,068,102	17,068,102	0	11,135,230	11,135,230	0	5,932,872	5,932,872	
1	345010	Accessory Electric Equipment - Solar	0	9,802	9,802	0	6,395	6,395	0	3,407	3,407	
1	346000	Miscellaneous Power Plant Equipment	0	1,627,400	1,627,400	0	1,061,716	1,061,716	0	565,684	565,684	
<b>TOTAL OTHER PRODUCTION PLANT</b>			<b>0</b>	<b>278,970,053</b>	<b>278,970,053</b>	<b>0</b>	<b>182,000,063</b>	<b>182,000,063</b>	<b>0</b>	<b>96,969,990</b>	<b>96,969,990</b>	
<b>TOTAL PRODUCTION PLANT</b>			<b>0</b>	<b>1,092,965,955</b>	<b>1,092,965,955</b>	<b>0</b>	<b>713,050,990</b>	<b>713,050,990</b>	<b>0</b>	<b>379,914,965</b>	<b>379,914,965</b>	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	19,237,566	19,237,566	0	12,550,588	12,550,588	0	6,686,978	6,686,978
1	352XXX	Structures & Improvements	0	16,715,458	16,715,458	0	10,905,165	10,905,165	0	5,810,293	5,810,293
1	353000	Station Equipment	0	201,754,257	201,754,257	0	131,624,477	131,624,477	0	70,129,780	70,129,780
1	354000	Towers & Fixtures	0	17,121,395	17,121,395	0	11,169,998	11,169,998	0	5,951,397	5,951,397
1	355000	Poles & Fixtures	0	142,081,084	142,081,084	0	92,693,699	92,693,699	0	49,387,385	49,387,385
1	356000	Overhead Conductors & Devices	0	111,289,868	111,289,868	0	72,605,510	72,605,510	0	38,684,358	38,684,358
1	357000	Underground Conduit	0	2,605,487	2,605,487	0	1,699,820	1,699,820	0	905,667	905,667
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,520,139	1,520,139	0	809,933	809,933
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,221,453	1,221,453	0	650,793	650,793
<b>TOTAL TRANSMISSION PLANT</b>			<b>0</b>	<b>515,007,433</b>	<b>515,007,433</b>	<b>0</b>	<b>335,990,849</b>	<b>335,990,849</b>	<b>0</b>	<b>179,016,584</b>	<b>179,016,584</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	4,545,538	0	4,545,538	3,340,938	0	3,340,938	1,204,600	0	1,204,600
99	360400	Land Easements	1,847,556	0	1,847,556	148,214	0	148,214	1,699,342	0	1,699,342
99	361000	Structures & Improvements	16,774,218	0	16,774,218	11,712,965	0	11,712,965	5,061,253	0	5,061,253
99	362000	Station Equipment	104,211,352	0	104,211,352	67,692,333	0	67,692,333	36,519,019	0	36,519,019
99	364000	Poles, Towers, & Fixtures	243,715,204	0	243,715,204	148,946,676	0	148,946,676	94,768,528	0	94,768,528
99	365000	Overhead Conductors & Devices	162,476,903	0	162,476,903	99,823,412	0	99,823,412	62,653,491	0	62,653,491
99	366000	Underground Conduit	81,589,897	0	81,589,897	50,851,203	0	50,851,203	30,738,694	0	30,738,694
99	367000	Underground Conductors & Devices	135,965,671	0	135,965,671	87,665,849	0	87,665,849	48,299,822	0	48,299,822
99	368000	Line Transformers	190,577,333	0	190,577,333	126,707,923	0	126,707,923	63,869,410	0	63,869,410
99	369XXX	Services	123,518,205	0	123,518,205	77,298,347	0	77,298,347	46,219,858	0	46,219,858
99	370000	Meters	47,397,637	0	47,397,637	26,560,714	0	26,560,714	20,836,923	0	20,836,923
99	373XXX	Street Light & Signal Systems	34,598,628	0	34,598,628	20,795,835	0	20,795,835	13,802,793	0	13,802,793
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,147,218,142</b>	<b>0</b>	<b>1,147,218,142</b>	<b>721,544,409</b>	<b>0</b>	<b>721,544,409</b>	<b>425,673,733</b>	<b>0</b>	<b>425,673,733</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,022,191	3,095,087	4,117,278	370,266	2,074,606	2,444,872	651,925	1,020,481	1,672,406
4	390XXX	Structures & Improvements	11,208,861	46,474,256	57,683,117	5,659,115	31,151,229	36,810,344	5,549,746	15,323,027	20,872,773
4	391XXX	Office Furniture & Equipment	1,061,857	33,822,316	34,884,173	1,057,584	22,670,760	23,728,344	4,273	11,151,556	11,155,829
4	392XXX	Transportation Equipment	11,974,534	7,798,717	19,773,251	8,560,308	5,227,402	13,787,710	3,414,226	2,571,315	5,985,541
4	393000	Stores Equipment	289,014	1,488,410	1,777,424	124,096	997,666	1,121,762	164,918	490,744	655,662
4	394000	Tools, Shop & Garage Equipment	1,601,275	5,968,870	7,570,145	1,210,896	4,000,874	5,211,770	390,379	1,967,996	2,358,375
4	395000	Laboratory Equipment	291,710	1,211,209	1,502,919	189,097	811,861	1,000,958	102,613	399,348	501,961
4	396XXX	Power Operated Equipment	26,572,261	10,591,157	37,163,418	16,916,601	7,099,147	24,015,748	9,655,660	3,492,010	13,147,670
4	397XXX	Communications Equipment	12,545,483	48,376,937	60,922,420	6,777,927	32,426,577	39,204,504	5,767,556	15,950,360	21,717,916
4	398000	Miscellaneous Equipment	2,744	302,357	305,101	191	202,667	202,858	2,553	99,690	102,243
<b>TOTAL GENERAL PLANT</b>			<b>66,569,930</b>	<b>159,129,316</b>	<b>225,699,246</b>	<b>40,866,081</b>	<b>106,662,789</b>	<b>147,528,870</b>	<b>25,703,849</b>	<b>52,466,527</b>	<b>78,170,376</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,215,727,868</b>	<b>1,892,873,040</b>	<b>3,108,600,908</b>	<b>764,343,425</b>	<b>1,238,275,506</b>	<b>2,002,618,931</b>	<b>451,384,443</b>	<b>654,597,534</b>	<b>1,105,981,977</b>



<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ACCUMULATED DEPRECIATION</b>											
E-ADEP		Steam Production Plant	0	270,783,312	270,783,312	0	176,659,033	176,659,033	0	94,124,279	94,124,279
E-ADEP		Hydro Production Plant	0	107,250,839	107,250,839	0	69,970,447	69,970,447	0	37,280,392	37,280,392
E-ADEP		Other Production Plant	0	71,524,358	71,524,358	0	46,662,491	46,662,491	0	24,861,867	24,861,867
E-ADEP		Transmission Plant	0	174,433,223	174,433,223	0	113,800,235	113,800,235	0	60,632,988	60,632,988
E-ADEP		Distribution Plant	348,408,713	0	348,408,713	214,856,718	0	214,856,718	133,551,995	0	133,551,995
E-ADEP		General Plant	20,899,605	55,836,864	76,736,469	11,624,760	37,426,892	49,051,652	9,274,845	18,409,972	27,684,817
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>369,308,318</b>	<b>679,828,596</b>	<b>1,049,136,914</b>	<b>226,481,478</b>	<b>444,519,098</b>	<b>671,000,576</b>	<b>142,826,840</b>	<b>235,309,498</b>	<b>378,136,338</b>
<b>ACCUMULATED AMORTIZATION</b>											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	6,066,579	6,066,579	0	3,957,836	3,957,836	0	2,108,743	2,108,743
E-AAMT		Distribution-Franchises/Misc Intangibles	68,242	0	68,242	68,242	0	68,242	0	0	0
E-AAMT		General Plant - 303000	0	30,212	30,212	0	19,710	19,710	0	10,502	10,502
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	151,912	14,310,024	14,461,936	151,708	9,591,866	9,743,574	204	4,718,158	4,718,362
E-AAMT		General Plant - 390200, 396200	120,801	116,544	237,345	117,232	78,118	195,350	3,569	38,426	41,995
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>340,955</b>	<b>20,523,359</b>	<b>20,864,314</b>	<b>337,182</b>	<b>13,647,530</b>	<b>13,984,712</b>	<b>3,773</b>	<b>6,875,829</b>	<b>6,879,602</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>369,649,273</b>	<b>700,351,955</b>	<b>1,070,001,228</b>	<b>226,818,660</b>	<b>458,166,628</b>	<b>684,985,288</b>	<b>142,830,613</b>	<b>242,185,327</b>	<b>385,015,940</b>
		<b>NET ELECTRIC UTILITY PLANT before DFIT</b>	<b>846,078,595</b>	<b>1,192,521,085</b>	<b>2,038,599,680</b>	<b>537,524,765</b>	<b>780,108,878</b>	<b>1,317,633,643</b>	<b>308,553,830</b>	<b>412,412,207</b>	<b>720,966,037</b>
<b>ACCUMULATED DFIT</b>											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(431,692)	(431,692)	0	(281,636)	(281,636)	0	(150,056)	(150,056)
12		ADFIT - Electric Plant In Service (282900)	0	(275,655,498)	(275,655,498)	0	(178,167,175)	(178,167,175)	0	(97,488,323)	(97,488,323)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(21,268,455)	(21,268,455)	0	(14,256,033)	(14,256,033)	0	(7,012,422)	(7,012,422)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,342,500)	(3,342,500)	0	(2,180,647)	(2,180,647)	0	(1,161,853)	(1,161,853)
1		ADFIT - CDA IPA Fund Deposit (283325)	0	(700,000)	(700,000)	0	(456,680)	(456,680)	0	(243,320)	(243,320)
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(13,715,289)	(13,715,289)	0	(8,947,855)	(8,947,855)	0	(4,767,434)	(4,767,434)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,928,860)	(4,928,860)	0	(3,185,719)	(3,185,719)	0	(1,743,141)	(1,743,141)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(320,042,294)</b>	<b>(320,042,294)</b>	<b>0</b>	<b>(207,475,745)</b>	<b>(207,475,745)</b>	<b>0</b>	<b>(112,566,549)</b>	<b>(112,566,549)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>846,078,595</b>	<b>872,478,791</b>	<b>1,718,557,386</b>	<b>537,524,765</b>	<b>572,633,133</b>	<b>1,110,157,898</b>	<b>308,553,830</b>	<b>299,845,658</b>	<b>608,399,488</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.634%	35.366%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

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

**AVISTA UTILITIES**

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		846,078,595	872,478,791	1,718,557,386	537,524,765	572,633,133	1,110,157,898	308,553,830	299,845,658	608,399,488
	OTHER ADJUSTMENTS										
4	Gain on Sale of General Office Bldg (253850)		0	(24,512)	(24,512)	0	(16,430)	(16,430)	0	(8,082)	(8,082)
4	ADFIT - Gain on Sale of General Office Bldg (190850)		0	8,588	8,588	0	5,756	5,756	0	2,832	2,832
99	Colstrip 3 AFUDC Reallocation		0	0	0	(1,203,975)	0	(1,203,975)	1,203,975	0	1,203,975
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)		(2,476,172)	0	(2,476,172)	(793,570)	0	(793,570)	(1,682,602)	0	(1,682,602)
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)		6,692,880	0	6,692,880	4,302,276	0	4,302,276	2,390,604	0	2,390,604
99	ADFIT - Kettle Falls Disallowed (190420)		387,548	0	387,548	387,548	0	387,548	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)		1,012,036	0	1,012,036	0	0	0	1,012,036	0	1,012,036
99	ADFIT - Boulder Park Disallowed (190040)		555,787	0	555,787	0	0	0	555,787	0	555,787
99	Investment in WNP3 Exchange Power (124900, 124930)		18,783,177	0	18,783,177	18,783,177	0	18,783,177	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(3,375,651)	0	(3,375,651)	(3,375,651)	0	(3,375,651)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,356,387	0	1,356,387	1,356,387	0	1,356,387	0	0	0
99	CDA Lake Settlement - ID (186382)		271,030	0	271,030	0	0	0	271,030	0	271,030
99	ADFIT - CDA Lake Settlement - Direct (283382)		(569,598)	0	(569,598)	(474,737)	0	(474,737)	(94,861)	0	(94,861)
99	CDA CDR Fund - Direct (182324)		98,664	0	98,664	98,664	0	98,664	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(34,532)	0	(34,532)	(34,532)	0	(34,532)	0	0	0
99	Spokane River Relicensing (182322)		701,098	0	701,098	650,377	0	650,377	50,721	0	50,721
99	ADFIT - Spokane River Relicensing (283322)		(245,371)	0	(245,371)	(227,622)	0	(227,622)	(17,749)	0	(17,749)
99	Spokane River PM&Es (182323)		649,198	0	649,198	412,984	0	412,984	236,214	0	236,214
99	ADFIT - Spokane River PM&Es (283323)		(227,233)	0	(227,233)	(144,558)	0	(144,558)	(82,675)	0	(82,675)
99	Montana Riverbed Settlement (186360)		5,096,361	0	5,096,361	3,383,112	0	3,383,112	1,713,249	0	1,713,249
99	ADFIT - Montana Riverbed Settlement (283365)		(1,783,727)	0	(1,783,727)	(1,184,090)	0	(1,184,090)	(599,637)	0	(599,637)
99	Lancaster Generation (182312)		5,326,667	0	5,326,667	5,326,667	0	5,326,667	0	0	0
99	ADFIT - Lancaster Generation (283312)		(1,864,333)	0	(1,864,333)	(1,864,333)	0	(1,864,333)	0	0	0
99	Weatherization Loans - Sandpoint (124350)		62,677	0	62,677	0	0	0	62,677	0	62,677
4	Customer Advances (252000)		(860,833)	(125)	(860,958)	(251,249)	(84)	(251,333)	(609,584)	(41)	(609,625)
99	Customer Deposits (235199)		(3,795,683)	0	(3,795,683)	(3,795,683)	0	(3,795,683)	0	0	0
C-WKC	Working Capital		18,188,000	7,382,253	25,570,253	18,188,000	0	18,188,000	0	7,382,253	7,382,253
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		36,557,848	7,366,204	43,924,052	35,402,466	(10,758)	35,391,708	1,155,382	7,376,962	8,532,344
	NET RATE BASE		882,636,443	879,844,995	1,762,481,438	572,927,231	572,622,375	1,145,549,606	309,709,212	307,222,620	616,931,832

**ALLOCATION RATIOS:**

E-ALL	1	Production/Transmission Ratio	100.000%		65.240%	34.760%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%		67.029%	32.971%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%		64.634%	35.366%
E-ALL	13	Net Electric General Plant	100.000%		66.109%	33.891%
E-ALL	99	Not Allocated	0.000%		0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	10,666,789	10,666,789			10,666,789	10,666,789		6,959,013	6,959,013		3,707,776	3,707,776	
1	Hydro (ED-AN)	8,816,291	8,816,291			8,816,291	8,816,291		5,751,748	5,751,748		3,064,543	3,064,543	
1	Other (ED-AN)	8,011,714	8,011,714			8,011,714	8,011,714		5,226,842	5,226,842		2,784,872	2,784,872	
<b>Total Electric Production</b>		<b>27,494,794</b>	<b>27,494,794</b>			<b>27,494,794</b>	<b>27,494,794</b>		<b>17,937,603</b>	<b>17,937,603</b>		<b>9,557,191</b>	<b>9,557,191</b>	
<b>Electric Transmission</b>														
1	ED-AN	10,490,440	10,490,440			10,490,440	10,490,440		6,843,963	6,843,963		3,646,477	3,646,477	
<b>Total Electric Transmission</b>		<b>10,490,440</b>	<b>10,490,440</b>			<b>10,490,440</b>	<b>10,490,440</b>		<b>6,843,963</b>	<b>6,843,963</b>		<b>3,646,477</b>	<b>3,646,477</b>	
<b>Electric Distribution</b>														
	ED-ID	11,012,557	11,012,557			11,012,557	11,012,557					11,012,557	11,012,557	
	ED-WA	19,970,491	19,970,491			19,970,491	19,970,491	19,970,491		19,970,491				
<b>Total Electric Distribution</b>		<b>30,983,048</b>	<b>30,983,048</b>			<b>30,983,048</b>	<b>30,983,048</b>	<b>19,970,491</b>		<b>19,970,491</b>		<b>11,012,557</b>	<b>11,012,557</b>	
<b>Gas Underground Storage</b>														
	GD-AN	619,132		619,132										
	GD-OR	112,097		112,097										
<b>Total Gas Underground Storage</b>		<b>731,229</b>		<b>619,132</b>		<b>112,097</b>								
<b>Gas Distribution</b>														
	GD-AN	49,312		49,312										
	GD-ID	3,603,830		3,603,830										
	GD-WA	6,805,718		6,805,718										
	GD-OR	3,721,857		3,721,857										
<b>Total Gas Distribution</b>		<b>14,180,717</b>		<b>10,458,860</b>		<b>3,721,857</b>								
<b>General Plant</b>														
4	ED-AN	2,559,393	2,559,393			2,559,393	2,559,393		1,715,536	1,715,536		843,857	843,857	
	ED-ID	268,718	268,718			268,718	268,718				268,718		268,718	
	ED-WA	744,225	744,225			744,225	744,225	744,225		744,225				
7,4	CD-AA	10,016,763	7,216,477	1,992,234	808,052	7,216,477	7,216,477		4,837,132	4,837,132		2,379,345	2,379,345	
9,4	CD-AN	452,244	355,740	96,504		355,740	355,740		238,449	238,449		117,291	117,291	
9	CD-ID	419,102	329,670	89,432		329,670	329,670				329,670		329,670	
9	CD-WA	160,887	126,555	34,332		126,555	126,555	126,555		126,555				
8	GD-AA	157,300		112,204	45,096									
	GD-AN	33,092		33,092										
	GD-ID	72,078		72,078										
	GD-WA	248,692		248,692										
	GD-OR	256,830		256,830										
<b>Total General Plant</b>		<b>15,389,324</b>	<b>11,600,778</b>	<b>2,678,568</b>	<b>1,109,978</b>	<b>1,469,168</b>	<b>10,131,610</b>	<b>11,600,778</b>	<b>870,780</b>	<b>6,791,117</b>	<b>7,661,897</b>	<b>598,388</b>	<b>3,340,493</b>	<b>3,938,881</b>
<b>Total Depreciation Expense</b>		<b>99,269,552</b>	<b>80,569,060</b>	<b>13,756,560</b>	<b>4,943,932</b>	<b>32,452,216</b>	<b>48,116,944</b>	<b>80,569,060</b>	<b>20,841,271</b>	<b>31,572,683</b>	<b>52,413,954</b>	<b>11,610,945</b>	<b>16,544,161</b>	<b>28,155,106</b>

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

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	915,762	915,762		915,762	915,762		597,443	597,443		318,319	318,319	
1	Misc Intangible Plt (303000)	ED-AN	86,781	86,781		86,781	86,781		56,616	56,616		30,165	30,165	
<b>Total Production/Transmission</b>			<b>1,002,543</b>	<b>1,002,543</b>		<b>1,002,543</b>	<b>1,002,543</b>		<b>654,059</b>	<b>654,059</b>		<b>348,484</b>	<b>348,484</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	23,713	23,713		23,713	23,713		23,713	23,713				
	Misc Intangible Plt (303000)	ED-WA	2,818	2,818		2,818	2,818		2,818	2,818				
<b>Total Distribution</b>			<b>26,531</b>	<b>26,531</b>		<b>26,531</b>	<b>26,531</b>		<b>26,531</b>	<b>26,531</b>				
<b>General Plant - 303000</b>														
9,1		CD-AN	9,702	7,632	2,070		7,632	7,632		4,979	4,979		2,653	
		GD-ID	3,834		3,834									
		GD-WA	23,107		23,107									
		GD-OR	7,769			7,769								
<b>Total General Plant - 303000</b>			<b>44,412</b>	<b>7,632</b>	<b>29,011</b>	<b>7,769</b>	<b>7,632</b>	<b>7,632</b>		<b>4,979</b>	<b>4,979</b>		<b>2,653</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	7,298,763	5,258,320	1,451,652	588,791	5,258,320	5,258,320	3,524,599	3,524,599		1,733,721	1,733,721	
4		ED-AN	205,129	205,129			205,129	205,129	137,496	137,496		67,633	67,633	
		ED-ID	1,372	1,372			1,372	1,372			1,372		1,372	
		ED-WA	227,341	227,341			227,341	227,341	227,341	227,341				
8		GD-AA	299,352		213,531	85,821								
		GD-AN	2,370		2,370									
		GD-OR	9,147			9,147								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>8,043,474</b>	<b>5,692,162</b>	<b>1,667,553</b>	<b>683,759</b>	<b>228,713</b>	<b>5,463,449</b>	<b>5,692,162</b>	<b>227,341</b>	<b>3,662,095</b>	<b>3,889,436</b>	<b>1,372</b>	<b>1,801,354</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	26,904	19,383	5,351	2,170	19,383	19,383	12,992	12,992		6,391	6,391	
4		ED-AN	23,624	23,624			23,624	23,624	15,835	15,835		7,789	7,789	
		GD-OR	4,569			4,569								
<b>Total General Plant - 390200, 396200</b>			<b>55,097</b>	<b>43,007</b>	<b>5,351</b>	<b>6,739</b>	<b>43,007</b>	<b>43,007</b>	<b>28,827</b>	<b>28,827</b>		<b>14,180</b>	<b>14,180</b>	
<b>Total Amortization Expense</b>			<b>9,172,284</b>	<b>6,771,875</b>	<b>1,702,142</b>	<b>698,267</b>	<b>255,244</b>	<b>6,516,631</b>	<b>6,771,875</b>	<b>253,872</b>	<b>4,349,960</b>	<b>4,603,832</b>	<b>1,372</b>	<b>2,166,671</b>

Allocation Ratios:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	E-ADEP-12A
For Twelve Months Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1 Steam (ED-AN)	270,783,312	270,783,312				270,783,312	270,783,312		176,659,033	176,659,033		94,124,279	94,124,279	
1 Hydro (ED-AN)	107,250,839	107,250,839				107,250,839	107,250,839		69,970,447	69,970,447		37,280,392	37,280,392	
1 Other (ED-AN)	71,524,358	71,524,358				71,524,358	71,524,358		46,662,491	46,662,491		24,861,867	24,861,867	
<b>Total Electric Production</b>	<b>449,558,509</b>	<b>449,558,509</b>				<b>449,558,509</b>	<b>449,558,509</b>		<b>293,291,971</b>	<b>293,291,971</b>		<b>156,266,538</b>	<b>156,266,538</b>	
<b>Electric Transmission</b>														
1 ED-AN	174,433,223	174,433,223				174,433,223	174,433,223		113,800,235	113,800,235		60,632,988	60,632,988	
<b>Total Electric Transmission</b>	<b>174,433,223</b>	<b>174,433,223</b>				<b>174,433,223</b>	<b>174,433,223</b>		<b>113,800,235</b>	<b>113,800,235</b>		<b>60,632,988</b>	<b>60,632,988</b>	
<b>Electric Distribution</b>														
ED-ID	133,551,995	133,551,995				133,551,995	133,551,995				133,551,995		133,551,995	
ED-WA	214,856,718	214,856,718				214,856,718	214,856,718	214,856,718		214,856,718				
<b>Total Electric Distribution</b>	<b>348,408,713</b>	<b>348,408,713</b>				<b>348,408,713</b>	<b>348,408,713</b>	<b>214,856,718</b>		<b>214,856,718</b>	<b>133,551,995</b>		<b>133,551,995</b>	
<b>Gas Underground Storage</b>														
GD-AN	11,910,690		11,910,690											
GD-OR	296,406			296,406										
<b>Total Gas Underground Storage</b>	<b>12,207,096</b>		<b>11,910,690</b>	<b>296,406</b>										
<b>Gas Distribution</b>														
GD-AN	1,422,369		1,422,369											
GD-ID	49,851,972		49,851,972											
GD-WA	99,048,801		99,048,801											
GD-OR	85,641,668			85,641,668										
<b>Total Gas Distribution</b>	<b>235,964,810</b>		<b>150,323,142</b>	<b>85,641,668</b>										
<b>General Plant</b>														
4 ED-AN	31,853,478	31,853,478					31,853,478		21,351,068	21,351,068		10,502,410	10,502,410	
ED-ID	5,911,702	5,911,702				5,911,702	5,911,702				5,911,702		5,911,702	
ED-WA	9,966,679	9,966,679				9,966,679	9,966,679	9,966,679		9,966,679				
7,4 CD-AA	21,649,306	15,597,025	4,305,831	1,746,450			15,597,025		10,454,530	10,454,530		5,142,495	5,142,495	
9,4 CD-AN	10,661,396	8,386,361	2,275,035				8,386,361		5,621,294	5,621,294		2,765,067	2,765,067	
9 CD-ID	4,275,490	3,363,143	912,347			3,363,143	3,363,143				3,363,143		3,363,143	
9 CD-WA	2,107,882	1,658,081	449,801			1,658,081	1,658,081	1,658,081		1,658,081				
8 GD-AA	1,150,536		820,689	329,847										
GD-AN	871,326		871,326											
GD-ID	956,589		956,589											
GD-WA	2,433,496		2,433,496											
GD-OR	3,346,985			3,346,985										
<b>Total General Plant</b>	<b>95,184,865</b>	<b>76,736,469</b>	<b>13,025,114</b>	<b>5,423,282</b>		<b>20,899,605</b>	<b>55,836,864</b>	<b>76,736,469</b>	<b>11,624,760</b>	<b>37,426,892</b>	<b>49,051,652</b>	<b>9,274,845</b>	<b>18,409,972</b>	<b>27,684,817</b>
<b>Total Accumulated Depreciation</b>	<b>1,315,757,216</b>	<b>1,049,136,914</b>	<b>175,258,946</b>	<b>91,361,356</b>		<b>369,308,318</b>	<b>679,828,596</b>	<b>1,049,136,914</b>	<b>226,481,478</b>	<b>444,519,098</b>	<b>671,000,576</b>	<b>142,826,840</b>	<b>235,309,498</b>	<b>378,136,338</b>

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	E-AAMT-12A
For Twelve Months Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
1 Franchises (302000) ED-AN	5,550,182	5,550,182				5,550,182	5,550,182		3,620,939	3,620,939		1,929,243	1,929,243
1 Misc Intangible Plt (303000) ED-AN	516,397	516,397				516,397	516,397		336,897	336,897		179,500	179,500
<b>Total Production/Transmission</b>	<b>6,066,579</b>	<b>6,066,579</b>				<b>6,066,579</b>	<b>6,066,579</b>		<b>3,957,836</b>	<b>3,957,836</b>		<b>2,108,743</b>	<b>2,108,743</b>
<b>Distribution</b>													
Franchises (302000) ED-WA	48,737	48,737				48,737	48,737		48,737	48,737			
Misc Intangible Plt (303000) ED-WA	19,505	19,505				19,505	19,505		19,505	19,505			
<b>Total Distribution</b>	<b>68,242</b>	<b>68,242</b>				<b>68,242</b>	<b>68,242</b>		<b>68,242</b>	<b>68,242</b>			
<b>General Plant - 303000</b>													
9,1 CD-AN	38,407	30,212		8,195			30,212			19,710			10,502
GD-ID	39,019			39,019									10,502
GD-WA	77,161			77,161									
GD-OR	40,917			40,917									
<b>Total General Plant - 303000</b>	<b>195,504</b>	<b>30,212</b>	<b>124,375</b>	<b>40,917</b>		<b>30,212</b>	<b>30,212</b>		<b>19,710</b>	<b>19,710</b>		<b>10,502</b>	<b>10,502</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4 CD-AA	18,851,966	13,581,710	3,749,468	1,520,788		13,581,710	13,581,710		9,103,685	9,103,685		4,478,025	4,478,025
4 ED-AN	728,314	728,314				728,314	728,314		488,181	488,181		240,133	240,133
ED-ID	204	204					204					204	204
ED-WA	151,708	151,708				151,708	151,708		151,708	151,708			
8 GD-AA	456,423		325,571	130,852									
GD-AN	12,908		12,908										
GD-OR	42,652			42,652									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>20,244,175</b>	<b>14,461,936</b>	<b>4,087,947</b>	<b>1,694,292</b>		<b>151,912</b>	<b>14,310,024</b>	<b>14,461,936</b>	<b>151,708</b>	<b>9,591,866</b>	<b>9,743,574</b>	<b>204</b>	<b>4,718,158</b>
<b>Gas Underground Storage</b>													
GD-AN	239,177			239,177									
<b>Total Gas Underground Storage</b>	<b>239,177</b>			<b>239,177</b>									
<b>General Plant - 390200, 396200</b>													
7,4 CD-AA	129,621	93,384	25,780	10,457		93,384	93,384		62,594	62,594		30,790	30,790
9 CD-ID	4,537	3,569	968			3,569	3,569					3,569	3,569
9 CD-WA	8,332	6,554	1,778			6,554	6,554		6,554	6,554			
4 ED-AN	23,160	23,160				23,160	23,160		15,524	15,524		7,636	7,636
ED-WA	110,678	110,678				110,678	110,678		110,678	110,678			
GD-WA	1,863		1,863										
GD-OR	44,784			44,784									
<b>Total General Plant - 390200, 396200</b>	<b>322,975</b>	<b>237,345</b>	<b>30,389</b>	<b>55,241</b>		<b>120,801</b>	<b>116,544</b>	<b>237,345</b>	<b>117,232</b>	<b>78,118</b>	<b>195,350</b>	<b>3,569</b>	<b>38,426</b>
<b>Total Accumulated Amortization</b>	<b>27,136,652</b>	<b>20,864,314</b>	<b>4,481,888</b>	<b>1,790,450</b>		<b>340,955</b>	<b>20,523,359</b>	<b>20,864,314</b>	<b>337,182</b>	<b>13,647,530</b>	<b>13,984,712</b>	<b>3,773</b>	<b>6,875,829</b>

Allocation Ratios:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	330,774	0	308,000	22,774	330,774	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	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768	317,768
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,425,071</b>	<b>370,266</b>	<b>651,925</b>	<b>3,095,087</b>	<b>4,117,278</b>	<b>577,609</b>	<b>93,299</b>	<b>847,042</b>	<b>1,517,950</b>	<b>472,075</b>	<b>317,768</b>	<b>789,843</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	5,280,757	486,766	1,800,613	2,993,378	5,280,757	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,878,168	0	0	0	0	1,878,665	0	(497)	1,878,168	0	0	0
99		GD-OR / AS	3,303,813	0	0	0	0	0	0	0	0	3,303,813	0	3,303,813
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	54,575,828	0	0	39,318,610	39,318,610	0	0	10,854,586	10,854,586	0	4,402,632	4,402,632
9		CD-WA / ID / AN	16,633,083	5,172,349	3,749,133	4,162,267	13,083,749	1,403,145	1,017,057	1,129,132	3,549,334	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>81,671,649</b>	<b>5,659,115</b>	<b>5,549,746</b>	<b>46,474,255</b>	<b>57,683,116</b>	<b>3,281,810</b>	<b>1,017,057</b>	<b>11,983,221</b>	<b>16,282,088</b>	<b>3,303,813</b>	<b>4,402,632</b>	<b>7,706,445</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,307,531	1,057,584	4,273	2,245,674	3,307,531	0	0	0	0	0	0	0
99		GD-WA / ID / AN	805	0	0	0	0	0	0	805	805	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	419,871	0	0	0	0	0	0	299,498	299,498	0	120,373	120,373
7		CD-AA	43,809,905	0	0	31,562,408	31,562,408	0	0	8,713,352	8,713,352	0	3,534,145	3,534,145
9		CD-WA / ID / AN	18,094	0	0	14,233	14,233	0	0	3,861	3,861	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>47,556,206</b>	<b>1,057,584</b>	<b>4,273</b>	<b>33,822,315</b>	<b>34,884,172</b>	<b>0</b>	<b>0</b>	<b>9,017,516</b>	<b>9,017,516</b>	<b>0</b>	<b>3,654,518</b>	<b>3,654,518</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	16,636,827	7,484,734	2,826,377	6,325,716	16,636,827	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,754,079	0	0	0	0	4,169,558	1,498,781	1,085,740	6,754,079	0	0	0
99		GD-OR / AS	2,411,795	0	0	0	0	0	0	0	0	2,411,795	0	2,411,795
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	522,778	0	0	376,630	376,630	0	0	103,975	103,975	0	42,173	42,173
9		CD-WA / ID / AN	3,508,467	1,075,574	587,850	1,096,371	2,759,795	291,780	159,471	297,421	748,672	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,833,946</b>	<b>8,560,308</b>	<b>3,414,227</b>	<b>7,798,717</b>	<b>19,773,252</b>	<b>4,461,338</b>	<b>1,658,252</b>	<b>1,487,136</b>	<b>7,606,726</b>	<b>2,411,795</b>	<b>42,173</b>	<b>2,453,968</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended June 30, 2012	
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
	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	1,757,027	113,356	150,174	1,118,565	1,382,095	30,751	40,739	303,442	374,932	0	0	0
		TOTAL ACCOUNT	2,293,854	124,095	164,919	1,488,410	1,777,424	115,022	40,739	303,442	459,203	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,296,328	1,181,358	383,129	1,731,841	3,296,328	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,959,685	0	0	0	0	1,093,714	445,775	420,196	1,959,685	0	0	0
99		GD-OR / AS	906,386	0	0	0	0	0	0	0	0	906,386	0	906,386
8		GD-AA	1,161,760	0	0	0	0	0	0	828,695	828,695	0	333,065	333,065
7		CD-AA	5,574,062	0	0	4,015,777	4,015,777	0	0	1,108,625	1,108,625	0	449,660	449,660
9		CD-WA / ID / AN	328,040	29,537	7,250	221,252	258,039	8,013	1,967	60,021	70,001	0	0	0
		TOTAL ACCOUNT	13,226,261	1,210,895	390,379	5,968,870	7,570,144	1,101,727	447,742	2,417,537	3,967,006	906,386	782,725	1,689,111
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,084,157	179,068	99,412	805,677	1,084,157	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,214	0	0	0	0	72,314	23,584	126,316	222,214	0	0	0
99		GD-OR / AS	207,037	0	0	0	0	0	0	0	0	207,037	0	207,037
8		GD-AA	82,542	0	0	0	0	0	0	58,878	58,878	0	23,664	23,664
7		CD-AA	355,663	0	0	256,234	256,234	0	0	70,738	70,738	0	28,691	28,691
9		CD-WA / ID / AN	206,619	10,029	3,201	149,299	162,529	2,721	868	40,501	44,090	0	0	0
		TOTAL ACCOUNT	2,158,232	189,097	102,613	1,211,210	1,502,920	75,035	24,452	296,433	395,920	207,037	52,355	259,392
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	35,447,054	16,532,540	9,248,043	9,666,471	35,447,054	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,261,342	0	0	0	0	2,823,335	817,414	620,593	4,261,342	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	554,036	0	0	399,150	399,150	0	0	110,192	110,192	0	44,694	44,694
9		CD-WA / ID / AN	1,674,545	384,061	407,616	525,537	1,317,214	104,187	110,577	142,567	357,331	0	0	0
		TOTAL ACCOUNT	41,980,811	16,916,601	9,655,659	10,591,158	37,163,418	2,927,522	927,991	873,352	4,728,865	43,834	44,694	88,528



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended June 30, 2012	
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	43,587,460	6,412,738	2,591,405	34,583,317	43,587,460	0	0	0	0	0	0	0
99		GD-WA / ID / AN	885,577	0	0	0	0	494,613	390,964	0	885,577	0	0	0
99		GD-OR / AS	957,023	0	0	0	0	0	0	0	0	957,023	0	957,023
8		GD-AA	967,850	0	0	0	0	0	0	690,377	690,377	0	277,473	277,473
7		CD-AA	11,129,628	0	0	8,018,229	8,018,229	0	0	2,213,572	2,213,572	0	897,827	897,827
9		CD-WA / ID / AN	11,844,156	365,190	3,176,150	5,775,391	9,316,731	99,068	861,620	1,566,737	2,527,425	0	0	0
		TOTAL ACCOUNT	69,371,694	6,777,928	5,767,555	48,376,937	60,922,420	593,681	1,252,584	4,470,686	6,316,951	957,023	1,175,300	2,132,323
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	13,359	0	2,299	11,060	13,359	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	398,572	0	0	287,147	287,147	0	0	79,272	79,272	0	32,153	32,153
9		CD-WA / ID / AN	5,844	191	255	4,151	4,597	52	69	1,126	1,247	0	0	0
		TOTAL ACCOUNT	420,142	191	2,554	302,358	305,103	52	69	80,398	80,519	2,367	32,153	34,520
		TOTAL GENERAL PLANT	294,937,866	40,866,080	25,703,850	159,129,317	225,699,247	13,133,796	5,462,185	31,776,763	50,372,744	8,361,557	10,504,318	18,865,875

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct
	303000	Intangible Plant										
99		ED-WA / ID / AN	2,013,013	153,179	0	1,859,834	2,013,013	0	0	0	0	0
99		GD-WA / ID / AN	1,133,955	0	0	0	0	964,981	168,974	0	1,133,955	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	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	194,058	0	0	152,648	152,648	0	0	41,410	41,410	0
		TOTAL ACCOUNT	3,751,152	153,179	0	2,012,482	2,165,661	964,981	168,974	41,410	1,175,365	410,126
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	2,006,334	1,186,924	6,861	812,549	2,006,334	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	46,440	0	0	0	0	0	0	0	0	46,440
8		GD-AA	1,504,923	0	0	0	0	0	0	1,073,477	1,073,477	431,446
7		CD-AA	36,258,353	0	0	26,121,968	26,121,968	0	0	7,211,424	7,211,424	2,924,961
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	39,816,050	1,186,924	6,861	26,934,517	28,128,302	0	0	8,284,901	8,284,901	46,440
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	252,350	0	0	252,350	252,350	0	0	0	0	0
99		GD-WA / ID / AN	19,337	0	0	0	0	0	0	19,337	19,337	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	41,080	0	0	0	0	0	0	29,303	29,303	11,777
7		CD-AA	2,477,968	0	0	1,785,227	1,785,227	0	0	492,843	492,843	199,898
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,791,966	0	0	2,037,577	2,037,577	0	0	541,483	541,483	1,231
		TOTAL	46,359,168	1,340,103	6,861	30,984,576	32,331,540	964,981	168,974	8,867,794	10,001,749	457,797

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended June 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(27,519,486)	(19,826,138)	(5,473,351)	(2,219,997)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,833,586)	(1,442,317)	(391,269)	0
		Total	<u>(29,353,072)</u>	<u>(21,268,455)</u>	<u>(5,864,620)</u>	<u>(2,219,997)</u>

ALLOCATION RATIOS:

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

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

Report ID:  
C-WKC-12A

AVISTA UTILITIES

Electric Copy

\*\*\*\*\* SYSTEM \*\*\*\*\* \*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\*

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****			
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total	
1	151120	FUEL STOCK COAL-COLSTRIP		706,434	706,434		706,434	706,434		0	0	
1	151210	FUEL STOCK HOG FUEL-KFGS		1,112,941	1,112,941		1,112,941	1,112,941		0	0	
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,105,374	6,105,374		4,802,105	4,802,105		1,303,269	1,303,269	
1	154300	PLANT MATERIALS & OPER SUP-CS2		288,714	288,714		227,084	227,084		61,630	61,630	
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		670,914	670,914		527,699	527,699		143,215	143,215	
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		2,113	2,113		1,662	1,662		451	451	
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(193)	(193)		(152)	(152)		(41)	(41)	
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		5,696	5,696		4,480	4,480		1,216	1,216	
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000		0	0	
<b>TOTAL</b>			<b>18,188,000</b>	<b>8,891,993</b>	<b>27,079,993</b>	<b>18,188,000</b>	<b>7,382,253</b>	<b>25,570,253</b>		<b>0</b>	<b>1,509,740</b>	<b>1,509,740</b>

ALLOCATION RATIOS:

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