

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended December 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	129,734,252	81,526,525	48,207,727
	Adjustments			
	Adjusted Net Operating Income (Loss)	129,734,252	81,526,525	48,207,727
E-APL	Electric Net Rate Base	1,794,997,601	1,165,909,244	629,088,357
	<b>RATE OF RETURN</b>	<b>7.228%</b>	<b>6.993%</b>	<b>7.663%</b>

RESULTS OF OPERATIONS		Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended December 31, 2012 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	12-31-2012	360,553 100.000%	236,644 65.634%	123,909 34.366%
3	E-OPS	Direct Distribution Operating Expense Percent		23,571,739 100.000%	15,481,369 65.678%	8,090,370 34.322%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accts 500 - 598		20,221,960	13,135,421	7,086,539
		Direct O & M Accts 901 - 935		27,780,483	19,758,209	8,022,274
		Total		48,002,443	32,893,630	15,108,813
		Percentage		100.000%	68.525%	31.475%
		Direct Labor Accts 500 - 598		13,459,589	8,757,716	4,701,873
		Direct Labor Accts 901 - 935		6,280,527	4,982,574	1,297,953
		Total		19,740,116	13,740,290	5,999,826
		Percentage		100.000%	69.606%	30.394%
		Number of Customers		362,462	237,724	124,738
		Percentage		100.000%	65.586%	34.414%
		Net Direct Plant		865,560,849	556,413,691	309,147,158
		Percentage		100.000%	64.284%	35.716%
4		Total Percentages Percent		400.000% 100.000%	268.000% 67.000%	132.000% 33.000%

RESULTS OF OPERATIONS		Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended December 31, 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 O & M Accts 500 - 894	66,341,282	58,626,203	5,247,466	2,467,613
		Direct O & M Accts 901 - 935	58,793,117	39,254,919	16,142,401	3,395,797
		Direct O & M Accts 901 - 905 Utility 9 Only	1,408,245	867,690	540,555	0
		Adjustments	0	0	0	0
		<b>Total</b>	<b>126,542,644</b>	<b>98,748,812</b>	<b>21,930,422</b>	<b>5,863,410</b>
		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
		<b>Total</b>	<b>64,215,292</b>	<b>49,785,483</b>	<b>9,996,029</b>	<b>4,433,780</b>
		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%
		<b>Total Percentages</b>	<b>400.000%</b>	<b>288.176%</b>	<b>79.556%</b>	<b>32.267%</b>
		Average (CD AA)	100.000%	72.044%	19.889%	8.067%

7

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended December 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	01-01-2012	Direct O & M Accts 500 - 894	7,715,079	0	5,247,466	2,467,613
		Direct O & M Accts 901 - 935	19,538,198	0	16,142,401	3,395,797
		Direct O & M Accts 901 - 905 Utility 9 Only	540,555	0	540,555	0
		<b>Total</b>	<b>27,793,832</b>	<b>0</b>	<b>21,930,422</b>	<b>5,863,410</b>
		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
		<b>Total</b>	<b>14,429,809</b>	<b>0</b>	<b>9,996,029</b>	<b>4,433,780</b>
		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%
		<b>Total Percentages</b>	<b>400.000%</b>	<b>0.000%</b>	<b>285.324%</b>	<b>114.676%</b>
		<b>Average (GD AA)</b>	<b>100.000%</b>	<b>0.000%</b>	<b>71.331%</b>	<b>28.669%</b>

8

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended December 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2012			
		Direct O & M Accts 500 - 894	63,873,669	58,626,203	5,247,466	0
		Direct O & M Accts 901 - 935	55,397,320	39,254,919	16,142,401	0
		Adjustments	0	0	0	0
		<b>Total</b>	<b>119,270,989</b>	<b>97,881,122</b>	<b>21,389,867</b>	<b>0</b>
		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
		<b>Total</b>	<b>54,233,648</b>	<b>46,367,167</b>	<b>7,866,481</b>	<b>0</b>
		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%
		<b>Total Percentages</b>	<b>400.000%</b>	<b>314.644%</b>	<b>85.356%</b>	<b>0.000%</b>
9		Average (CD AN/ID/WA)	100.000%	78.661%	21.339%	0.000%
10	E-PLT	Net Electric Distribution Plant	819,801,350	522,323,581	297,477,769	
		Percent	100.000%	63.713%	36.287%	
11		Book Depreciation	83,109,856	54,267,009	28,842,847	
		Percent	100.000%	65.296%	34.704%	

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended December 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,073,749,814 100.000%	1,339,777,954 64.607%	733,971,860 35.393%
13	E-PLT	Net Electric General Plant Percent	157,670,452 100.000%	103,813,841 65.842%	53,856,611 34.158%
14		Net Allocated Schedule M's Percent	-94,155,622 100.000%	-61,314,984 65.121%	-32,840,638 34.879%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended December 31, 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	316,270,106	0	316,270,106	212,751,116	0	212,751,116	103,518,990	0	103,518,990
99	442200	Commercial - Firm & Int.	286,402,202	0	286,402,202	201,520,878	0	201,520,878	84,881,324	0	84,881,324
1	442300	Industrial	119,424,482	0	119,424,482	56,306,737	0	56,306,737	63,117,745	0	63,117,745
99	444000	Public Street & Highway Lighting	7,240,388	0	7,240,388	4,800,259	0	4,800,259	2,440,129	0	2,440,129
99	448000	Interdepartmental Revenue	1,025,713	0	1,025,713	815,832	0	815,832	209,881	0	209,881
99	499XXX	Unbilled Revenue	(803,081)	0	(803,081)	(112,777)	0	(112,777)	(690,304)	0	(690,304)
TOTAL SALES TO ULTIMATE CUSTOMERS			729,559,810	0	729,559,810	476,082,045	0	476,082,045	253,477,765	0	253,477,765
1	447XXX	Sales for Resale	0	148,004,414	148,004,414	0	96,217,670	96,217,670	0	51,786,744	51,786,744
TOTAL SALES OF ELECTRICITY			729,559,810	148,004,414	877,564,224	476,082,045	96,217,670	572,299,715	253,477,765	51,786,744	305,264,509
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	559,797	0	559,797	358,329	0	358,329	201,468	0	201,468
1	453000	Sales of Water & Water Power	0	468,800	468,800	0	304,767	304,767	0	164,033	164,033
1	454000	Rent from Electric Property	2,918,946	52,785	2,971,731	1,947,946	34,316	1,982,262	971,000	18,469	989,469
1	456XXX	Other Electric Revenues	255,139	136,096,414	136,351,553	195,988	88,476,279	88,672,267	59,151	47,620,135	47,679,286
TOTAL OTHER OPERATING REVENUE			3,733,882	136,617,999	140,351,881	2,502,263	88,815,362	91,317,625	1,231,619	47,802,637	49,034,256
TOTAL ELECTRIC REVENUE			733,293,692	284,622,413	1,017,916,105	478,584,308	185,033,032	663,617,340	254,709,384	99,589,381	354,298,765
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	405,853	405,853	0	263,845	263,845	0	142,008	142,008
1	501000	Fuel	0	27,965,080	27,965,080	0	18,180,099	18,180,099	0	9,784,981	9,784,981
1	502000	Steam Expense	0	4,007,068	4,007,068	0	2,604,995	2,604,995	0	1,402,073	1,402,073
1	505000	Electric Expense	0	903,817	903,817	0	587,571	587,571	0	316,246	316,246
1	506000	Miscellaneous Steam Power Generation Expense	0	2,366,646	2,366,646	0	1,538,557	1,538,557	0	828,089	828,089
1	507000	Rent	0	21,917	21,917	0	14,248	14,248	0	7,669	7,669
MAINTENANCE											
1	510000	Supervision & Engineering	0	496,860	496,860	0	323,009	323,009	0	173,851	173,851
1	511000	Structures	0	607,138	607,138	0	394,700	394,700	0	212,438	212,438
1	512000	Boiler Plant	0	4,845,432	4,845,432	0	3,150,015	3,150,015	0	1,695,417	1,695,417
1	513000	Electric Plant	0	584,214	584,214	0	379,798	379,798	0	204,416	204,416
1	514000	Miscellaneous Steam Plant	0	565,141	565,141	0	367,398	367,398	0	197,743	197,743
TOTAL STEAM POWER GENERATION EXP			0	42,769,166	42,769,166	0	27,804,235	27,804,235	0	14,964,931	14,964,931

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended December 31, 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>HYDRAULIC POWER GENERATION EXP:</b>											
<b>OPERATION</b>											
1	535000	Supervision & Engineering	0	2,403,166	2,403,166	0	1,562,298	1,562,298	0	840,868	840,868
1	536000	Water for Power	0	1,177,037	1,177,037	0	765,192	765,192	0	411,845	411,845
1	537000	Hydraulic Expense	4,509,211	2,923,382	7,432,593	2,764,665	1,900,491	4,665,156	1,744,546	1,022,891	2,767,437
1	538000	Electric Expense	0	6,299,336	6,299,336	0	4,095,198	4,095,198	0	2,204,138	2,204,138
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	620,314	620,314	0	403,266	403,266	0	217,048	217,048
1	540000	Rent	0	1,294,081	1,294,081	0	841,282	841,282	0	452,799	452,799
1	540100	MT Trust Funds Land Settlement Rents	5,516,516	0	5,516,516	3,598,862	0	3,598,862	1,917,654	0	1,917,654
<b>MAINTENANCE</b>											
1	541000	Supervision & Engineering	0	583,198	583,198	0	379,137	379,137	0	204,061	204,061
1	542000	Structures	0	606,145	606,145	0	394,055	394,055	0	212,090	212,090
1	543000	Reservoirs, Dams, & Waterways	0	1,355,754	1,355,754	0	881,376	881,376	0	474,378	474,378
1	544000	Electric Plant	0	2,804,743	2,804,743	0	1,823,363	1,823,363	0	981,380	981,380
1	545000	Miscellaneous Hydraulic Plant	0	485,261	485,261	0	315,468	315,468	0	169,793	169,793
<b>TOTAL HYDRO POWER GENERATION EXP</b>			<b>10,025,727</b>	<b>20,552,417</b>	<b>30,578,144</b>	<b>6,363,527</b>	<b>13,361,126</b>	<b>19,724,653</b>	<b>3,662,200</b>	<b>7,191,291</b>	<b>10,853,491</b>
<b>OTHER POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	546000	Supervision & Engineering	0	1,289,906	1,289,906	0	838,568	838,568	0	451,338	451,338
1	547000	Fuel	0	64,054,801	64,054,801	0	41,642,026	41,642,026	0	22,412,775	22,412,775
1	548000	Generation Expense	0	1,693,501	1,693,501	0	1,100,945	1,100,945	0	592,556	592,556
1	549000	Miscellaneous Other Power Generation Expense	0	619,292	619,292	0	402,602	402,602	0	216,690	216,690
1	550000	Rent	0	50,652	50,652	0	32,929	32,929	0	17,723	17,723
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	1,867,043	1,867,043	0	1,213,765	1,213,765	0	653,278	653,278
1	552000	Structures	0	12,412	12,412	0	8,069	8,069	0	4,343	4,343
1	553000	Generating & Electric Equipment	0	7,706,560	7,706,560	0	5,010,035	5,010,035	0	2,696,525	2,696,525
1	554000	Miscellaneous Other Power Generation Plant	0	161,209	161,209	0	104,802	104,802	0	56,407	56,407
<b>TOTAL OTHER POWER GENERATION EXP</b>			<b>0</b>	<b>77,455,376</b>	<b>77,455,376</b>	<b>0</b>	<b>50,353,741</b>	<b>50,353,741</b>	<b>0</b>	<b>27,101,635</b>	<b>27,101,635</b>
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	18,098,506	221,257,924	239,356,430	0	143,839,777	143,839,777	18,098,506	77,418,147	95,516,653
1	556000	System Control & Load Dispatching	0	864,538	864,538	0	562,036	562,036	0	302,502	302,502
E-557	557XXX	Other Expense	13,473,673	131,831,982	145,305,655	9,571,021	85,703,972	95,274,993	3,902,652	46,128,010	50,030,662
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>31,572,179</b>	<b>353,954,444</b>	<b>385,526,623</b>	<b>9,571,021</b>	<b>230,105,785</b>	<b>239,676,806</b>	<b>22,001,158</b>	<b>123,848,659</b>	<b>145,849,817</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>41,597,906</b>	<b>494,731,403</b>	<b>536,329,309</b>	<b>15,934,548</b>	<b>321,624,887</b>	<b>337,559,435</b>	<b>25,663,358</b>	<b>173,106,516</b>	<b>198,769,874</b>



<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended December 31, 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 OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	0	2,165,264	2,165,264	0	1,407,638	1,407,638	0	757,626	757,626
1	561000	Load Dispatching	0	2,152,948	2,152,948	0	1,399,631	1,399,631	0	753,317	753,317
1	562000	Station Expense	0	419,664	419,664	0	272,824	272,824	0	146,840	146,840
1	563000	Overhead Line Expense	0	468,930	468,930	0	304,851	304,851	0	164,079	164,079
1	565000	Transmission of Electricity by Others	0	17,551,614	17,551,614	0	11,410,304	11,410,304	0	6,141,310	6,141,310
1	566000	Miscellaneous Transmission Expense	0	1,787,287	1,787,287	0	1,161,915	1,161,915	0	625,372	625,372
1	567000	Rent	0	115,925	115,925	0	75,363	75,363	0	40,562	40,562
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	0	2,123,807	2,123,807	0	1,380,687	1,380,687	0	743,120	743,120
1	569000	Structures	45,630	406,031	451,661	31,046	263,961	295,007	14,584	142,070	156,654
1	570000	Station Equipment	13,711	1,125,684	1,139,395	13,711	731,807	745,518	0	393,877	393,877
1	571000	Overhead Lines	22,416	1,728,448	1,750,864	1,156	1,123,664	1,124,820	21,260	604,784	626,044
1	572000	Underground Lines	0	8,377	8,377	0	5,446	5,446	0	2,931	2,931
1	573000	Service Miscellaneous	2,328	93,865	96,193	2,328	61,022	63,350	0	32,843	32,843
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>84,085</b>	<b>30,147,844</b>	<b>30,231,929</b>	<b>48,241</b>	<b>19,599,113</b>	<b>19,647,354</b>	<b>35,844</b>	<b>10,548,731</b>	<b>10,584,575</b>
E-DEPX		Depreciation Expense-Production	0	28,052,183	28,052,183	0	18,236,724	18,236,724	0	9,815,459	9,815,459
E-DEPX		Depreciation Expense-Transmission	0	10,730,724	10,730,724	0	6,976,044	6,976,044	0	3,754,680	3,754,680
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,013,295	1,013,295	0	658,743	658,743	0	354,552	354,552
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(191,916)	0	(191,916)	191,916	0	191,916
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	130,020	141,085	0	69,980	69,980
1	407333	Amortization of CDA Settlement Costs	0	46,738	46,738	0	30,384	30,384	0	16,354	16,354
99	407335	Amortization of ID DSIT	(2,678,736)	0	(2,678,736)	0	0	0	(2,678,736)	0	(2,678,736)
99	407350	Amortization of WA Renewable Energy Credits	472,410	0	472,410	472,410	0	472,410	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	(81,312)	0	(81,312)	(129,060)	0	(129,060)	47,748	0	47,748
99	407362	Amortization of LiDAR O&M	639,996	0	639,996	639,996	0	639,996	0	0	0
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	883,667	883,667	0	574,472	574,472	0	309,195	309,195
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	233,345	0	233,345	178,075	0	178,075	55,270	0	55,270
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	340,600	0	340,600	0	0	0	340,600	0	340,600
99	407450/407499	Amortization of BPA Residential Exchange Credit	(12,371,492)	0	(12,371,492)	(8,505,209)	0	(8,505,209)	(3,866,283)	0	(3,866,283)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(6,604,108)	0	(6,604,108)	(4,411,009)	0	(4,411,009)	(2,193,099)	0	(2,193,099)
99	407462	Amortization of Deferred LiDAR O&M	(889,375)	0	(889,375)	(889,375)	0	(889,375)	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(5,610)	(5,610)	0	(3,647)	(3,647)	0	(1,963)	(1,963)
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	17,778,719	17,778,719	0	11,557,945	11,557,945	0	6,220,774	6,220,774
<b>TOTAL P/T DEPR/AMRT/NON-FIT TAXES</b>			<b>(16,495,285)</b>	<b>58,699,716</b>	<b>42,204,431</b>	<b>(8,666,170)</b>	<b>38,160,685</b>	<b>29,494,515</b>	<b>(7,829,115)</b>	<b>20,539,031</b>	<b>12,709,916</b>
<b>TOTAL PRODUCTION &amp; TRANSMISSION EXPEN</b>			<b>25,186,706</b>	<b>583,578,963</b>	<b>608,765,669</b>	<b>7,316,619</b>	<b>379,384,685</b>	<b>386,701,304</b>	<b>17,870,087</b>	<b>204,194,278</b>	<b>222,064,365</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	E-OPS-12A
For Twelve Months Ended December 31, 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>DISTRIBUTION EXPENSES:</b>									
		<b>OPERATION:</b>									
3	580000	Supervision & Engineering	310,610	1,885,021	2,195,631	203,534	1,238,044	1,441,578	107,076	646,977	754,053
3	582000	Station Expense	597,756	33,324	631,080	354,701	21,887	376,588	243,055	11,437	254,492
3	583000	Overhead Line Expense	2,307,498	592,916	2,900,414	1,616,761	389,415	2,006,176	690,737	203,501	894,238
3	584000	Underground Line Expense	1,054,524	0	1,054,524	607,275	0	607,275	447,249	0	447,249
3	585000	Street Light & Signal System Operation Expense	166,256	0	166,256	27,712	0	27,712	138,544	0	138,544
3	586000	Meter Expense	2,176,193	73,018	2,249,211	1,689,953	47,957	1,737,910	486,240	25,061	511,301
3	587000	Customer Installations Expense	560,404	115,647	676,051	298,002	75,955	373,957	262,402	39,692	302,094
3	588000	Miscellaneous Distribution Expense	4,162,056	3,401,746	7,563,802	2,704,403	2,234,199	4,938,602	1,457,653	1,167,547	2,625,200
3	589000	Rent	754	351,353	352,107	554	230,762	231,316	200	120,591	120,791
		<b>MAINTENANCE:</b>									
3	590000	Supervision & Engineering	374,083	1,346,010	1,720,093	238,533	884,032	1,122,565	135,550	461,978	597,528
3	591000	Structures	370,013	662	370,675	166,555	435	166,990	203,458	227	203,685
3	592000	Station Equipment	672,942	213,907	886,849	495,873	140,490	636,363	177,069	73,417	250,486
3	593000	Overhead Lines	8,184,194	41,452	8,225,646	5,223,688	27,225	5,250,913	2,960,506	14,227	2,974,733
3	594000	Underground Lines	1,007,658	0	1,007,658	639,386	0	639,386	368,272	0	368,272
3	595000	Line Transformers	556,881	416,066	972,947	452,599	273,264	725,863	104,282	142,802	247,084
3	596000	Street Light & Signal System Maintenance Exp	674,264	0	674,264	456,146	0	456,146	218,118	0	218,118
3	597000	Meters	62,373	0	62,373	37,604	0	37,604	24,769	0	24,769
3	598000	Miscellaneous Distribution Expense	333,280	162,490	495,770	268,090	106,720	374,810	65,190	55,770	120,960
		<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>23,571,739</b>	<b>8,633,612</b>	<b>32,205,351</b>	<b>15,481,369</b>	<b>5,670,385</b>	<b>21,151,754</b>	<b>8,090,370</b>	<b>2,963,227</b>	<b>11,053,597</b>
E-DEPX		Depreciation Expense-Distribution	31,842,769	0	31,842,769	20,791,384	0	20,791,384	11,051,385	0	11,051,385
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,974	0	26,974	26,974	0	26,974	0	0	0
E-OTX		Taxes Other Than FIT-Distribution	45,503,836	0	45,503,836	39,432,885	0	39,432,885	6,070,951	0	6,070,951
		<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>77,373,579</b>	<b>0</b>	<b>77,373,579</b>	<b>60,251,243</b>	<b>0</b>	<b>60,251,243</b>	<b>17,122,336</b>	<b>0</b>	<b>17,122,336</b>
		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>100,945,318</b>	<b>8,633,612</b>	<b>109,578,930</b>	<b>75,732,612</b>	<b>5,670,385</b>	<b>81,402,997</b>	<b>25,212,706</b>	<b>2,963,227</b>	<b>28,175,933</b>

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		E-OPS-12A
For Twelve Months Ended December 31, 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	577,882	577,882	0	379,287	379,287	0	198,595	198,595
2	902000	Meter Reading Expenses	2,813,283	92,428	2,905,711	2,442,944	60,664	2,503,608	370,339	31,764	402,103
E-903	903XXX	Customer Records & Collection Expenses	1,821,897	6,369,573	8,191,470	1,212,544	4,180,606	5,393,150	609,353	2,188,967	2,798,320
2	904000	Uncollectible Accounts	0	2,129,547	2,129,547	0	1,397,707	1,397,707	0	731,840	731,840
2	905000	Misc Customer Accounts	0	229,446	229,446	0	150,595	150,595	0	78,851	78,851
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>4,635,180</b>	<b>9,398,876</b>	<b>14,034,056</b>	<b>3,655,488</b>	<b>6,168,859</b>	<b>9,824,347</b>	<b>979,692</b>	<b>3,230,017</b>	<b>4,209,709</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	24,145,481	322,928	24,468,409	17,426,477	211,951	17,638,428	6,719,004	110,977	6,829,981
2	909000	Advertising	15,318	1,096,299	1,111,617	2,478	719,545	722,023	12,840	376,754	389,594
2	910000	Misc Customer Service & Info Exp	0	176,221	176,221	0	115,661	115,661	0	60,560	60,560
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>24,160,799</b>	<b>1,595,448</b>	<b>25,756,247</b>	<b>17,428,955</b>	<b>1,047,157</b>	<b>18,476,112</b>	<b>6,731,844</b>	<b>548,291</b>	<b>7,280,135</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	7,948	7,948	0	5,217	5,217	0	2,731	2,731
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>7,948</b>	<b>7,948</b>	<b>0</b>	<b>5,217</b>	<b>5,217</b>	<b>0</b>	<b>2,731</b>	<b>2,731</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	643,345	30,807,370	31,450,715	519,557	20,640,938	21,160,495	123,788	10,166,432	10,290,220
4	921000	Office Supplies & Expenses	68,435	4,068,518	4,136,953	68,379	2,725,907	2,794,286	56	1,342,611	1,342,667
4	922000	Admin Exp Transferred—Credit	0	(65,805)	(65,805)	0	(44,089)	(44,089)	0	(21,716)	(21,716)
4	923000	Outside Services Employed	38,103	11,621,776	11,659,879	38,103	7,786,590	7,824,693	0	3,835,186	3,835,186
4	924000	Property Insurance Premium	0	1,325,546	1,325,546	0	888,116	888,116	0	437,430	437,430
4	925XXX	Injuries and Damages	26,616	2,401,559	2,428,175	23,874	1,609,045	1,632,919	2,742	792,514	795,256
4	926XXX	Employee Pensions and Benefits	339,406	1,024,658	1,364,064	250,624	686,521	937,145	88,782	338,137	426,919
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	3,128,336	3,531,135	6,659,471	2,261,892	2,295,591	4,557,483	866,444	1,235,544	2,101,988
4	930000	Miscellaneous General Expenses	135,800	3,121,933	3,257,733	85,787	2,091,695	2,177,482	50,013	1,030,238	1,080,251
4	931000	Rents	32,864	999,802	1,032,666	23,188	669,867	693,055	9,676	329,935	339,611
4	935000	Maintenance of General Plant	846,378	6,967,373	7,813,751	384,935	4,668,140	5,053,075	461,443	2,299,233	2,760,676
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>5,265,030</b>	<b>65,803,865</b>	<b>71,068,895</b>	<b>3,656,339</b>	<b>44,018,321</b>	<b>47,674,660</b>	<b>1,608,691</b>	<b>21,785,544</b>	<b>23,394,235</b>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended December 31, 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	1,726,596	10,658,536	12,385,132	1,089,894	7,141,219	8,231,113	636,702	3,517,317	4,154,019
E-AMTX		Amortization Expense-General Plant - 303000	0	13,584	13,584	0	8,949	8,949	0	4,635	4,635
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	325,345	5,872,593	6,197,938	321,599	3,934,637	4,256,236	3,746	1,937,956	1,941,702
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	30,478	30,478	0	20,420	20,420	0	10,058	10,058
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,051,941	16,575,191	18,627,132	1,411,493	11,105,225	12,516,718	640,448	5,469,966	6,110,414
		TOTAL ADMIN & GENERAL EXPENSES	7,316,971	82,379,056	89,696,027	5,067,832	55,123,546	60,191,378	2,249,139	27,255,510	29,504,649
		TOTAL EXPENSES BEFORE FIT	162,244,974	685,593,903	847,838,877	109,201,506	447,399,849	556,601,355	53,043,468	238,194,054	291,237,522
		NET OPERATING INCOME (LOSS) BEFORE FIT			170,077,228			107,015,985			63,061,243
E-FIT		FEDERAL INCOME TAX--Normal Accrual			19,064,558			12,366,090			6,698,468
E-FIT		DEFERRED FEDERAL INCOME TAX			21,474,546			13,250,873			8,223,673
E-FIT		AMORTIZED ITC - NOXON			(196,128)			(127,503)			(68,625)
		ELECTRIC NET OPERATING INCOME (LOSS)			129,734,252			81,526,525			48,207,727

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		65.010%		34.990%
E-ALL	2	Number of Customers		100.000%		65.634%		34.366%
E-ALL	3	Direct Distribution Operating Expense		100.000%		65.678%		34.322%
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		67.000%		33.000%
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	E-555-12A
For Twelve Months Ended December 31, 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	176,023,468	176,023,468	0	114,432,857	114,432,857	0	61,590,611	61,590,611
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	18,098,506	0	18,098,506	0	0	0	18,098,506	0	18,098,506
1	555550	Non Monetary - Exchange Power	0	(33,558)	(33,558)	0	(21,816)	(21,816)	0	(11,742)	(11,742)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	44,642,897	44,642,897	0	29,022,347	29,022,347	0	15,620,550	15,620,550
1	555710	Intercompany Purchase	0	625,117	625,117	0	406,389	406,389	0	218,728	218,728
<b>TOTAL ACCOUNT 555</b>			<b>18,098,506</b>	<b>221,257,924</b>	<b>239,356,430</b>	<b>0</b>	<b>143,839,777</b>	<b>143,839,777</b>	<b>18,098,506</b>	<b>77,418,147</b>	<b>95,516,653</b>

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES**  
For Twelve Months Ended December 31, 2012  
Average of Monthly Averages Basis

Report ID:  
E-557-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,936,988	5,936,988	0	3,859,636	3,859,636	0	2,077,352	2,077,352
1	557010	Other Power Supply Expense - Financial	0	6,142,187	6,142,187	0	3,993,036	3,993,036	0	2,149,151	2,149,151
1	557150	Fuel - Economic Dispatch	0	75,515,834	75,515,834	0	49,092,844	49,092,844	0	26,422,990	26,422,990
1	557160	Power Supply Expense - Miscellaneous	0	612,466	612,466	0	398,164	398,164	0	214,302	214,302
99	557161	Unbilled Add-Ons	(300,706)	0	(300,706)	0	0	0	(300,706)	0	(300,706)
1	557170	Broker Fees - Power	0	899,081	899,081	0	584,493	584,493	0	314,588	314,588
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	8,624,603	0	8,624,603	8,624,603	0	8,624,603	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	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
1	557322	RECs Power Supply Expense Deferred	277,010	0	277,010	277,010	0	277,010	0	0	0
99	557380	Idaho PCA Deferred	2,601,169	0	2,601,169	0	0	0	2,601,169	0	2,601,169
99	557390	Idaho PCA Amortization	1,280,985	0	1,280,985	0	0	0	1,280,985	0	1,280,985
1	557395	Optional Renewable Power Expense Offset	0	(140,388)	(140,388)	0	(91,266)	(91,266)	0	(49,122)	(49,122)
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	4,476,312	4,476,312	0	2,910,050	2,910,050	0	1,566,262	1,566,262
1	557711	Turbine Gas Bookout Offset	0	(4,476,312)	(4,476,312)	0	(2,910,050)	(2,910,050)	0	(1,566,262)	(1,566,262)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	42,892,340	42,892,340	0	27,884,310	27,884,310	0	15,008,030	15,008,030
<b>TOTAL ACCOUNT 557</b>			<b>13,473,673</b>	<b>131,831,982</b>	<b>145,305,655</b>	<b>9,571,021</b>	<b>85,703,972</b>	<b>95,274,993</b>	<b>3,902,652</b>	<b>46,128,010</b>	<b>50,030,662</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-12A
For Twelve Months Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,821,897	6,369,573	8,191,470	1,212,544	4,180,606	5,393,150	609,353	2,188,967	2,798,320
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			1,821,897	6,369,573	8,191,470	1,212,544	4,180,606	5,393,150	609,353	2,188,967	2,798,320

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.634%	34.366%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.607%	35.393%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	379,751	322,928	702,679	296,752	211,951	508,703	82,999	110,977	193,976
99	908600	Public Purpose Tariff Rider Expense Offset	24,350,657	0	24,350,657	17,497,623	0	17,497,623	6,853,034	0	6,853,034
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	(808,578)	0	(808,578)	(591,549)	0	(591,549)	(217,029)	0	(217,029)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	24,145,481	322,928	24,468,409	17,426,477	211,951	17,638,428	6,719,004	110,977	6,829,981

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.634%	34.366%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: E-INT-12A
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended December 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	<b>Debt</b>			
1	Capital Structure - Debt Ratio		52.88%	52.88%
2	Cost of Debt		5.713%	5.821%
	Total Weighted Cost		3.021%	3.078%
E-APL	Net Rate Base	1,794,997,601	1,165,909,244	629,088,357
	Interest Deduction for FIT Calculation	54,585,458	35,222,118	19,363,340
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 December 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,017,916,105	663,617,340	354,298,765
E-OPS	Less: Operating & Maintenance Expense	709,633,735	454,338,879	255,294,856
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	74,922,587	51,271,646	23,650,941
E-OTX	Less: Taxes Other than FIT	63,282,555	50,990,830	12,291,725
	Net Operating Income Before FIT	170,077,228	107,015,985	63,061,243
E-INT	Less: Interest Expense	54,585,458	35,222,118	19,363,340
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(191,916)	191,916
E-SCM	Plus: Schedule M Adjustments	(53,883,345)	(32,013,516)	(21,869,829)
	Taxable Net Operating Income	61,608,425	39,972,267	21,636,158
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	21,562,948	13,990,293	7,572,655
1	Production Tax Credit	(185,946)	(120,883)	(65,063)
1	Investment Tax Credit - Noxon *	(2,312,444)	(1,503,320)	(809,124)
	Total Net Federal Income Tax	19,064,558	12,366,090	6,698,468
E-DTE	Deferred FIT	21,474,546	13,250,873	8,223,673
1	411400 Amortized Investment Tax Credit - Noxon	(196,128)	(127,503)	(68,625)
	Total Net FIT/Deferred FIT	40,342,976	25,489,460	14,853,516

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**  
**ELECTRIC SCHEDULE M ITEMS**  
For Twelve Months Ended December 31, 2012  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX/AMTX	Book Depreciation & Amortization	33,921,684	56,371,393	90,293,077	22,229,851	36,976,736	59,206,587	11,691,833	19,394,657	31,086,490
12	997001 Contributions In Aid of Construction	0	3,055,715	3,055,715	0	1,974,206	1,974,206	0	1,081,509	1,081,509
2	997002 Injuries and Damages	0	(2,550,000)	(2,550,000)	0	(1,673,667)	(1,673,667)	0	(876,333)	(876,333)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual	0	3,561,202	3,561,202	0	2,386,005	2,386,005	0	1,175,197	1,175,197
99	997007 Idaho PCA	4,366,817	0	4,366,817	0	0	0	4,366,817	0	4,366,817
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	380,743	380,743	0	255,098	255,098	0	125,645	125,645
12	997016 Redemption Expense Amortization	0	973,834	973,834	0	629,165	629,165	0	344,669	344,669
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	(2,893,646)	0	(2,893,646)	(2,397,672)	0	(2,397,672)	(495,974)	0	(495,974)
1	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	(9,465,724)	(9,465,724)	0	(6,342,035)	(6,342,035)	0	(3,123,689)	(3,123,689)
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	0	0	0	0	0	0	0	0	0
99	997029 FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782
12	997032 Interest Rate Swaps	0	(12,442,891)	(12,442,891)	0	(8,038,979)	(8,038,979)	0	(4,403,912)	(4,403,912)
99	997033 BPA Residential Exchange	(614,498)	0	(614,498)	(546,656)	0	(546,656)	(67,842)	0	(67,842)
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	(381,426)	(381,426)	0	(247,965)	(247,965)	0	(133,461)	(133,461)
99	997043 Washington Deferred Power Costs	8,624,603	0	8,624,603	8,624,603	0	8,624,603	0	0	0
1	997044 Non-Monetary Power Costs	0	(33,558)	(33,558)	0	(21,816)	(21,816)	0	(11,742)	(11,742)
1	997045 Section 199 Manufacturing Deduction	0	(3,000,000)	(3,000,000)	0	(1,950,300)	(1,950,300)	0	(1,049,700)	(1,049,700)
4	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	265,896	0	265,896	0	0	0	265,896	0	265,896
12	997048 AFUDC	0	(1,805,764)	(1,805,764)	0	(1,166,650)	(1,166,650)	0	(639,114)	(639,114)
11	997049 Tax Depreciation	0	(135,732,258)	(135,732,258)	0	(88,627,735)	(88,627,735)	0	(47,104,523)	(47,104,523)
99	997050 CS2 Levelized Return	340,600	0	340,600	0	0	0	340,600	0	340,600
99	997051 Wind Generation AFUDC - ID	(11,109)	0	(11,109)	0	0	0	(11,109)	0	(11,109)
4	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997053 Renewable Energy Cert Fees	0	11,188	11,188	0	7,496	7,496	0	3,692	3,692
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 December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	11,065	200,000	211,065	11,065	130,020	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	1,559,332	1,742,425	152,118	1,013,722	1,165,840	30,975	545,610	576,585
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(806,440)	0	(806,440)	(551,040)	0	(551,040)	(255,400)	0	(255,400)
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	(3,406,501)	0	(3,406,501)	0	0	0	(3,406,501)	0	(3,406,501)
11	997080	Book Transportation Depreciation	0	3,701,553	3,701,553	0	2,416,966	2,416,966	0	1,284,587	1,284,587
1	997081	Deferred Compensation	0	503,047	503,047	0	337,041	337,041	0	166,006	166,006
1	997082	Meal Disallowances	0	347,001	347,001	0	232,491	232,491	0	114,510	114,510
1	997083	Paid Time Off	0	520,799	520,799	0	348,935	348,935	0	171,864	171,864
2	997084	Customer Uncollectibles	0	130,546	130,546	0	85,683	85,683	0	44,863	44,863
99	997088	Deferred O&M Colstrip & CS2	(6,685,420)	0	(6,685,420)	(4,540,069)	0	(4,540,069)	(2,145,351)	0	(2,145,351)
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	(249,379)	0	(249,379)	(249,379)	0	(249,379)	0	0	0
99	997092	Smart Grid	1,100,000	0	1,100,000	1,100,000	0	1,100,000	0	0	0
99	997093	EWEB Renewable Energy Credits	93,222	0	93,222	93,222	0	93,222	0	0	0
99	997094	Palouse Wind & Thornton	80,774	0	80,774	80,774	0	80,774	0	0	0
99	997095	WA REC Deferral	277,010	0	277,010	277,010	0	277,010	0	0	0
99	997096	CDA Settlement Costs	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			40,272,277	(94,155,622)	(53,883,345)	29,301,469	(61,314,985)	(32,013,516)	10,970,808	(32,840,637)	(21,869,829)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.634%	34.366%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.678%	34.322%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.713%	36.287%
E-ALL	11	Book Depreciation	100.000%	65.296%	34.704%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.607%	35.393%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12A</b>
For Twelve Months Ended December 31, 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	22,428,824	22,428,824	0	14,605,874	14,605,874	0	7,822,950	7,822,950
99	410100	Deferred Federal Income Tax Expense - Washington	1,460,845	0	1,460,845	1,460,845	0	1,460,845	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,563,785	0	1,563,785	0	0	0	1,563,785	0	1,563,785
	410100	Total	3,024,630	22,428,824	25,453,454	1,460,845	14,605,874	16,066,719	1,563,785	7,822,950	9,386,735
14	411100	Deferred Federal Income Tax Expense - Allocated	0	426,012	426,012	0	277,423	277,423	0	148,589	148,589
99	411100	Deferred Federal Income Tax Expense - Washington	(3,093,269)	0	(3,093,269)	(3,093,269)	0	(3,093,269)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,311,651)	0	(1,311,651)	0	0	0	(1,311,651)	0	(1,311,651)
	411100	Total	(4,404,920)	426,012	(3,978,908)	(3,093,269)	277,423	(2,815,846)	(1,311,651)	148,589	(1,163,062)
Total Deferred Federal Income Tax Expense			(1,380,290)	22,854,836	21,474,546	(1,632,424)	14,883,297	13,250,873	252,134	7,971,539	8,223,673

E-ALL	14	Net Allocated Schedule M's	100.000%	65.121%	34.879%
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 December 31, 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	31,284	31,284	0	20,338	20,338	0	10,946	10,946
1	408140	State Kwh Generation Tax	0	1,537,724	1,537,724	0	999,674	999,674	0	538,050	538,050
1	408150	R&P Property Tax--Production	0	11,684,535	11,684,535	0	7,596,116	7,596,116	0	4,088,419	4,088,419
1	408180	R&P Property Tax--Transmission	0	4,183,213	4,183,213	0	2,719,507	2,719,507	0	1,463,706	1,463,706
1	409100	State Income Tax--Montana & Oregon	0	341,963	341,963	0	222,310	222,310	0	119,653	119,653
TOTAL PRODUCTION & TRANSMISSION			0	17,778,719	17,778,719	0	11,557,945	11,557,945	0	6,220,774	6,220,774
DISTRIBUTION											
99	408110	State Excise Tax	18,369,508	0	18,369,508	18,369,508	0	18,369,508	0	0	0
99	408120	Municipal Occupation & License Tax	19,895,310	0	19,895,310	16,744,327	0	16,744,327	3,150,983	0	3,150,983
99	408160	Miscellaneous State or Local Tax--WA & ID	188	0	188	0	0	0	188	0	188
99	408170	R&P Property Tax--Distribution	6,849,988	0	6,849,988	4,319,050	0	4,319,050	2,530,938	0	2,530,938
99	409100	State Income Tax--Idaho	388,842	0	388,842	0	0	0	388,842	0	388,842
TOTAL DISTRIBUTION			45,503,836	0	45,503,836	39,432,885	0	39,432,885	6,070,951	0	6,070,951
TOTAL TAXES OTHER THAN FIT			45,503,836	17,778,719	63,282,555	39,432,885	11,557,945	50,990,830	6,070,951	6,220,774	12,291,725

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	E-PLT-12A
For Twelve Months Ended December 31, 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>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
1	182324	CDA Lake CDR Fund - Allocated	0	9,450,000	9,450,000	0	6,143,445	6,143,445	0	3,306,555	3,306,555
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	1,968,367	1,968,367	0	1,279,635	1,279,635	0	688,732	688,732
1	182381	CDA Settlement Past Storage	0	36,725,889	36,725,889	0	23,875,500	23,875,500	0	12,850,389	12,850,389
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	2,124,357	2,277,536	153,179	1,382,818	1,535,997	0	741,539	741,539
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,626,386	28,206,933	29,833,319	1,607,763	18,898,645	20,506,408	18,623	9,308,288	9,326,911
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,039,755	2,039,755	0	1,366,636	1,366,636	0	673,119	673,119
<b>TOTAL INTANGIBLE PLANT</b>			<b>2,382,269</b>	<b>126,564,519</b>	<b>128,946,788</b>	<b>2,363,646</b>	<b>82,883,276</b>	<b>85,246,922</b>	<b>18,623</b>	<b>43,681,243</b>	<b>43,699,866</b>
<b>STEAM PRODUCTION PLANT:</b>											
1	310XXX	Land & Land Rights	0	2,317,631	2,317,631	0	1,506,692	1,506,692	0	810,939	810,939
1	311XXX	Structures & Improvements	0	125,888,039	125,888,039	0	81,839,814	81,839,814	0	44,048,225	44,048,225
1	312000	Boiler Plant	0	170,251,072	170,251,072	0	110,680,222	110,680,222	0	59,570,850	59,570,850
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	51,746,358	51,746,358	0	33,640,307	33,640,307	0	18,106,051	18,106,051
1	315000	Accessory Electric Equipment	0	26,948,400	26,948,400	0	17,519,155	17,519,155	0	9,429,245	9,429,245
1	316000	Miscellaneous Power Plant Equipment	0	15,793,399	15,793,399	0	10,267,289	10,267,289	0	5,526,110	5,526,110
<b>TOTAL STEAM PRODUCTION PLANT</b>			<b>0</b>	<b>392,951,669</b>	<b>392,951,669</b>	<b>0</b>	<b>255,457,880</b>	<b>255,457,880</b>	<b>0</b>	<b>137,493,789</b>	<b>137,493,789</b>
<b>HYDRAULIC PRODUCTION PLANT:</b>											
1	330XXX	Land & Land Rights	0	57,050,963	57,050,963	0	37,088,831	37,088,831	0	19,962,132	19,962,132
1	331XXX	Structures & Improvements	0	43,728,559	43,728,559	0	28,427,936	28,427,936	0	15,300,623	15,300,623
1	332XXX	Reservoirs, Dams, & Waterways	0	123,793,326	123,793,326	0	80,478,041	80,478,041	0	43,315,285	43,315,285
1	333000	Waterwheels, Turbines, & Generators	0	160,197,617	160,197,617	0	104,144,471	104,144,471	0	56,053,146	56,053,146
1	334000	Accessory Electric Equipment	0	33,994,649	33,994,649	0	22,099,921	22,099,921	0	11,894,728	11,894,728
1	335XXX	Miscellaneous Power Plant Equipment	0	8,093,299	8,093,299	0	5,261,454	5,261,454	0	2,831,845	2,831,845
1	336000	Roads, Railroads, & Bridges	0	2,016,340	2,016,340	0	1,310,823	1,310,823	0	705,517	705,517
<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>			<b>0</b>	<b>428,874,753</b>	<b>428,874,753</b>	<b>0</b>	<b>278,811,477</b>	<b>278,811,477</b>	<b>0</b>	<b>150,063,276</b>	<b>150,063,276</b>
<b>OTHER PRODUCTION PLANT:</b>											
1	340200	Land & Land Rights	0	905,168	905,168	0	588,450	588,450	0	316,718	316,718
1	341000	Structures & Improvements	0	16,509,732	16,509,732	0	10,732,977	10,732,977	0	5,776,755	5,776,755
1	342000	Fuel Holders, Producers, & Accessories	0	21,206,659	21,206,659	0	13,786,449	13,786,449	0	7,420,210	7,420,210
1	343000	Prime Movers	0	22,085,660	22,085,660	0	14,357,888	14,357,888	0	7,727,772	7,727,772
1	344000	Generators	0	202,193,090	202,193,090	0	131,445,728	131,445,728	0	70,747,362	70,747,362
1	344010	Generators - Solar	0	131,826	131,826	0	85,700	85,700	0	46,126	46,126
1	345000	Accessory Electric Equipment	0	17,051,844	17,051,844	0	11,085,404	11,085,404	0	5,966,440	5,966,440
1	345010	Accessory Electric Equipment - Solar	0	26,345	26,345	0	17,127	17,127	0	9,218	9,218
1	346000	Miscellaneous Power Plant Equipment	0	1,660,140	1,660,140	0	1,079,257	1,079,257	0	580,883	580,883
<b>TOTAL OTHER PRODUCTION PLANT</b>			<b>0</b>	<b>281,770,464</b>	<b>281,770,464</b>	<b>0</b>	<b>183,178,980</b>	<b>183,178,980</b>	<b>0</b>	<b>98,591,484</b>	<b>98,591,484</b>
<b>TOTAL PRODUCTION PLANT</b>			<b>0</b>	<b>1,103,596,886</b>	<b>1,103,596,886</b>	<b>0</b>	<b>717,448,337</b>	<b>717,448,337</b>	<b>0</b>	<b>386,148,549</b>	<b>386,148,549</b>

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
For Twelve Months Ended December 31, 2012  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	19,312,175	19,312,175	0	12,554,845	12,554,845	0	6,757,330	6,757,330
1	352XXX	Structures & Improvements	0	16,817,726	16,817,726	0	10,933,204	10,933,204	0	5,884,522	5,884,522
1	353000	Station Equipment	0	206,372,023	206,372,023	0	134,162,452	134,162,452	0	72,209,571	72,209,571
1	354000	Towers & Fixtures	0	17,122,270	17,122,270	0	11,131,188	11,131,188	0	5,991,082	5,991,082
1	355000	Poles & Fixtures	0	147,127,634	147,127,634	0	95,647,675	95,647,675	0	51,479,959	51,479,959
1	356000	Overhead Conductors & Devices	0	113,101,485	113,101,485	0	73,527,275	73,527,275	0	39,574,210	39,574,210
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>526,661,118</b>	<b>526,661,118</b>	<b>0</b>	<b>342,382,393</b>	<b>342,382,393</b>	<b>0</b>	<b>184,278,725</b>	<b>184,278,725</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	1,892,466	0	1,892,466	191,183	0	191,183	1,701,283	0	1,701,283
99	361000	Structures & Improvements	17,682,315	0	17,682,315	12,471,946	0	12,471,946	5,210,369	0	5,210,369
99	362000	Station Equipment	106,910,008	0	106,910,008	69,795,614	0	69,795,614	37,114,394	0	37,114,394
99	364000	Poles, Towers, & Fixtures	251,652,509	0	251,652,509	154,402,994	0	154,402,994	97,249,515	0	97,249,515
99	365000	Overhead Conductors & Devices	168,792,519	0	168,792,519	104,480,963	0	104,480,963	64,311,556	0	64,311,556
99	366000	Underground Conduit	83,728,491	0	83,728,491	52,379,089	0	52,379,089	31,349,402	0	31,349,402
99	367000	Underground Conductors & Devices	138,903,788	0	138,903,788	89,383,659	0	89,383,659	49,520,129	0	49,520,129
99	368000	Line Transformers	195,539,865	0	195,539,865	130,246,556	0	130,246,556	65,293,309	0	65,293,309
99	369XXX	Services	125,735,454	0	125,735,454	78,883,666	0	78,883,666	46,851,788	0	46,851,788
99	370000	Meters	47,898,772	0	47,898,772	26,914,845	0	26,914,845	20,983,927	0	20,983,927
99	373XXX	Street Light & Signal Systems	35,340,950	0	35,340,950	21,240,070	0	21,240,070	14,100,880	0	14,100,880
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,178,661,768</b>	<b>0</b>	<b>1,178,661,768</b>	<b>743,731,523</b>	<b>0</b>	<b>743,731,523</b>	<b>434,930,245</b>	<b>0</b>	<b>434,930,245</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,076,471	3,095,088	4,171,559	370,266	2,073,709	2,443,975	706,205	1,021,379	1,727,584
4	390XXX	Structures & Improvements	11,644,293	49,821,636	61,465,929	5,713,471	33,380,496	39,093,967	5,930,822	16,441,140	22,371,962
4	391XXX	Office Furniture & Equipment	1,886,658	36,031,548	37,918,206	1,875,061	24,141,137	26,016,198	11,597	11,890,411	11,902,008
4	392XXX	Transportation Equipment	12,562,669	8,019,457	20,582,126	9,035,499	5,373,036	14,408,535	3,527,170	2,646,421	6,173,591
4	393000	Stores Equipment	285,803	1,637,649	1,923,452	123,240	1,097,225	1,220,465	162,563	540,424	702,987
4	394000	Tools, Shop & Garage Equipment	1,556,844	6,446,688	8,003,532	1,178,814	4,319,281	5,498,095	378,030	2,127,407	2,505,437
4	395000	Laboratory Equipment	282,787	1,169,258	1,452,045	184,912	783,403	968,315	97,875	385,855	483,730
4	396XXX	Power Operated Equipment	27,684,736	10,233,392	37,918,128	16,985,145	6,856,373	23,841,518	10,699,591	3,377,019	14,076,610
4	397XXX	Communications Equipment	13,897,314	49,915,045	63,812,359	7,966,533	33,443,080	41,409,613	5,930,781	16,471,965	22,402,746
4	398000	Miscellaneous Equipment	2,371	303,046	305,417	31	203,041	203,072	2,340	100,005	102,345
<b>TOTAL GENERAL PLANT</b>			<b>70,879,946</b>	<b>166,672,807</b>	<b>237,552,753</b>	<b>43,432,972</b>	<b>111,670,781</b>	<b>155,103,753</b>	<b>27,446,974</b>	<b>55,002,026</b>	<b>82,449,000</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,251,923,983</b>	<b>1,923,495,330</b>	<b>3,175,419,313</b>	<b>789,528,141</b>	<b>1,254,384,787</b>	<b>2,043,912,928</b>	<b>462,395,842</b>	<b>669,110,543</b>	<b>1,131,506,385</b>



**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
For Twelve Months Ended December 31, 2012  
Average of Monthly Averages Basis

Report ID:  
E-PLT-12A

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ACCUMULATED DEPRECIATION</b>											
E-ADEP		Steam Production Plant	0	(274,912,306)	(274,912,306)	0	(178,720,490)	(178,720,490)	0	(96,191,816)	(96,191,816)
E-ADEP		Hydro Production Plant	0	(111,511,148)	(111,511,148)	0	(72,493,397)	(72,493,397)	0	(39,017,751)	(39,017,751)
E-ADEP		Other Production Plant	0	(75,306,336)	(75,306,336)	0	(48,956,649)	(48,956,649)	0	(26,349,687)	(26,349,687)
E-ADEP		Transmission Plant	0	(178,920,617)	(178,920,617)	0	(116,316,293)	(116,316,293)	0	(62,604,324)	(62,604,324)
E-ADEP		Distribution Plant	(358,860,418)	0	(358,860,418)	(221,407,942)	0	(221,407,942)	(137,452,476)	0	(137,452,476)
E-ADEP		General Plant	(20,877,748)	(59,004,553)	(79,882,301)	(11,756,861)	(39,533,051)	(51,289,912)	(9,120,887)	(19,471,502)	(28,592,389)
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(379,738,166)</b>	<b>(699,654,960)</b>	<b>(1,079,393,126)</b>	<b>(233,164,803)</b>	<b>(456,019,880)</b>	<b>(689,184,683)</b>	<b>(146,573,363)</b>	<b>(243,635,080)</b>	<b>(390,208,443)</b>
<b>ACCUMULATED AMORTIZATION</b>											
E-AAAT		Production/Transmission-Franchises/Misc Intangibles	0	(6,594,580)	(6,594,580)	0	(4,287,136)	(4,287,136)	0	(2,307,444)	(2,307,444)
E-AAAT		Distribution-Franchises/Misc Intangibles	(81,627)	0	(81,627)	(81,627)	0	(81,627)	0	0	0
E-AAAT		General Plant - 303000	0	(34,278)	(34,278)	0	(22,289)	(22,289)	0	(11,989)	(11,989)
E-AAAT		Miscellaneous IT Intangible Plant -3031XX	(288,728)	(15,012,143)	(15,300,871)	(287,244)	(10,058,136)	(10,345,380)	(1,484)	(4,954,007)	(4,955,491)
E-AAAT		General Plant - 390200, 396200	(120,801)	(144,216)	(265,017)	(117,232)	(96,624)	(213,856)	(3,569)	(47,592)	(51,161)
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(491,156)</b>	<b>(21,785,217)</b>	<b>(22,276,373)</b>	<b>(486,103)</b>	<b>(14,464,185)</b>	<b>(14,950,288)</b>	<b>(5,053)</b>	<b>(7,321,032)</b>	<b>(7,326,085)</b>
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(380,229,322)</b>	<b>(721,440,177)</b>	<b>(1,101,669,499)</b>	<b>(233,650,906)</b>	<b>(470,484,065)</b>	<b>(704,134,971)</b>	<b>(146,578,416)</b>	<b>(250,956,112)</b>	<b>(397,534,528)</b>
<b>NET ELECTRIC UTILITY PLANT before DFIT</b>			<b>871,694,661</b>	<b>1,202,055,153</b>	<b>2,073,749,814</b>	<b>555,877,235</b>	<b>783,900,722</b>	<b>1,339,777,957</b>	<b>315,817,426</b>	<b>418,154,431</b>	<b>733,971,857</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	(395,825)	(395,825)	0	(257,326)	(257,326)	0	(138,499)	(138,499)
12		ADFIT - Electric Plant In Service (282900)	0	(277,885,107)	(277,885,107)	0	(179,533,231)	(179,533,231)	0	(98,351,876)	(98,351,876)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(25,408,385)	(25,408,385)	0	(17,023,618)	(17,023,618)	0	(8,384,767)	(8,384,767)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(218,464)	(218,464)	0	(146,371)	(146,371)	0	(72,093)	(72,093)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,854,061)	(12,854,061)	0	(8,356,425)	(8,356,425)	0	(4,497,636)	(4,497,636)
1		ADFIT - CDA Settlement Costs (283333)	0	(121,069)	(121,069)	0	(78,707)	(78,707)	0	(42,362)	(42,362)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,788,905)	(4,788,905)	0	(3,093,968)	(3,093,968)	0	(1,694,937)	(1,694,937)
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(321,671,816)</b>	<b>(321,671,816)</b>	<b>0</b>	<b>(208,489,646)</b>	<b>(208,489,646)</b>	<b>0</b>	<b>(113,182,170)</b>	<b>(113,182,170)</b>
<b>NET ELECTRIC UTILITY PLANT</b>			<b>871,694,661</b>	<b>880,383,337</b>	<b>1,752,077,998</b>	<b>555,877,235</b>	<b>575,411,076</b>	<b>1,131,288,311</b>	<b>315,817,426</b>	<b>304,972,261</b>	<b>620,789,687</b>

**ALLOCATION RATIOS:**

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.607%	35.393%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Twelve Months Ended December 31, 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		871,694,661	880,383,337	1,752,077,998	555,877,235	575,411,076	1,131,288,311	315,817,426	304,972,261	620,789,687
	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	(1,116,424)	0	(1,116,424)	1,116,424	0	1,116,424
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)		(2,525,695)	0	(2,525,695)	(809,441)	0	(809,441)	(1,716,254)	0	(1,716,254)
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)		6,803,402	0	6,803,402	4,369,806	0	4,369,806	2,433,596	0	2,433,596
99	ADFIT - Kettle Falls Disallowed (190420)		359,528	0	359,528	359,528	0	359,528	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)		1,063,677	0	1,063,677	0	0	0	1,063,677	0	1,063,677
99	ADFIT - Boulder Park Disallowed (190040)		537,713	0	537,713	0	0	0	537,713	0	537,713
99	Investment in WNP3 Exchange Power (124900, 124930)		17,558,161	0	17,558,161	17,558,161	0	17,558,161	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(3,155,499)	0	(3,155,499)	(3,155,499)	0	(3,155,499)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,280,328	0	1,280,328	1,280,328	0	1,280,328	0	0	0
99	CDA Lake Settlement - ID (186382)		255,543	0	255,543	0	0	0	255,543	0	255,543
99	ADFIT - CDA Lake Settlement - Direct (283382)		(537,556)	0	(537,556)	(448,116)	0	(448,116)	(89,440)	0	(89,440)
99	CDA CDR Fund - Direct (182324)		93,131	0	93,131	93,131	0	93,131	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(32,596)	0	(32,596)	(32,596)	0	(32,596)	0	0	0
99	Spokane River Relicensing (182322)		661,729	0	661,729	613,907	0	613,907	47,822	0	47,822
99	ADFIT - Spokane River Relicensing (283322)		(231,582)	0	(231,582)	(214,849)	0	(214,849)	(16,733)	0	(16,733)
99	Spokane River PM&Es (182323)		612,542	0	612,542	389,826	0	389,826	222,716	0	222,716
99	ADFIT - Spokane River PM&Es (283323)		(214,414)	0	(214,414)	(136,463)	0	(136,463)	(77,951)	0	(77,951)
99	Montana Riverbed Settlement (186360)		4,577,703	0	4,577,703	3,044,796	0	3,044,796	1,532,907	0	1,532,907
99	ADFIT - Montana Riverbed Settlement (283365)		(1,602,196)	0	(1,602,196)	(1,065,679)	0	(1,065,679)	(536,517)	0	(536,517)
99	Lancaster Generation (182312)		4,646,667	0	4,646,667	4,646,667	0	4,646,667	0	0	0
99	ADFIT - Lancaster Generation (283312)		(1,626,333)	0	(1,626,333)	(1,626,333)	0	(1,626,333)	0	0	0
99	Weatherization Loans - Sandpoint (124350)		61,177	0	61,177	0	0	0	61,177	0	61,177
99	Def Palouse Wind & Thornton Sw St (186810)		(4,641)	0	(4,641)	(4,641)	0	(4,641)	0	0	0
99	ADFIT - Palouse Wind & Thornton Sw St (283810)		1,624	0	1,624	1,624	0	1,624	0	0	0
4	Customer Advances (252000)		(876,805)	(3,463)	(880,268)	(233,678)	(2,320)	(235,998)	(643,127)	(1,143)	(644,270)
99	Customer Deposits (235199)		(2,942,076)	0	(2,942,076)	(2,942,076)	0	(2,942,076)	0	0	0
C-WKC	Working Capital		18,188,000	7,362,063	25,550,063	18,188,000	0	18,188,000	0	7,362,063	7,362,063
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		35,561,003	7,358,600	42,919,603	34,623,253	(2,320)	34,620,933	937,750	7,360,920	8,298,670
	NET RATE BASE		907,255,664	887,741,937	1,794,997,601	590,500,488	575,408,756	1,165,909,244	316,755,176	312,333,181	629,088,357

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%		64.607%	35.393%
E-ALL	13	Net Electric General Plant	100.000%		65.842%	34.158%
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 December 31, 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)	10,710,229	10,710,229			10,710,229	10,710,229		6,962,720	6,962,720		3,747,509	3,747,509	
1	Hydro (ED-AN)	8,975,915	8,975,915			8,975,915	8,975,915		5,835,242	5,835,242		3,140,673	3,140,673	
1	Other (ED-AN)	8,366,039	8,366,039			8,366,039	8,366,039		5,438,762	5,438,762		2,927,277	2,927,277	
<b>Total Electric Production</b>		<b>28,052,183</b>	<b>28,052,183</b>			<b>28,052,183</b>	<b>28,052,183</b>		<b>18,236,724</b>	<b>18,236,724</b>		<b>9,815,459</b>	<b>9,815,459</b>	
<b>Electric Transmission</b>														
1	ED-AN	10,730,724	10,730,724			10,730,724	10,730,724		6,976,044	6,976,044		3,754,680	3,754,680	
<b>Total Electric Transmission</b>		<b>10,730,724</b>	<b>10,730,724</b>			<b>10,730,724</b>	<b>10,730,724</b>		<b>6,976,044</b>	<b>6,976,044</b>		<b>3,754,680</b>	<b>3,754,680</b>	
<b>Electric Distribution</b>														
	ED-ID	11,051,385	11,051,385			11,051,385	11,051,385					11,051,385	11,051,385	
	ED-WA	20,791,384	20,791,384			20,791,384	20,791,384	20,791,384		20,791,384				
<b>Total Electric Distribution</b>		<b>31,842,769</b>	<b>31,842,769</b>			<b>31,842,769</b>	<b>31,842,769</b>	<b>20,791,384</b>		<b>20,791,384</b>		<b>11,051,385</b>	<b>11,051,385</b>	
<b>Gas Underground Storage</b>														
	GD-AN	625,322		625,322										
	GD-OR	112,506			112,506									
<b>Total Gas Underground Storage</b>		<b>737,828</b>		<b>625,322</b>	<b>112,506</b>									
<b>Gas Distribution</b>														
	GD-AN	48,365		48,365										
	GD-ID	3,666,830		3,666,830										
	GD-WA	6,945,526		6,945,526										
	GD-OR	3,788,583			3,788,583									
<b>Total Gas Distribution</b>		<b>14,449,304</b>		<b>10,660,721</b>	<b>3,788,583</b>									
<b>General Plant</b>														
4	ED-AN	2,620,212	2,620,212				2,620,212		1,755,542	1,755,542			864,670	
	ED-ID	302,964	302,964			302,964	302,964				302,964		302,964	
	ED-WA	972,541	972,541			972,541	972,541	972,541		972,541				
7,4	CD-AA	10,729,626	7,730,052	2,134,015	865,559		7,730,052		5,179,135	5,179,135		2,550,917	2,550,917	
9,4	CD-AN	391,899	308,272	83,627			308,272		206,542	206,542		101,730	101,730	
9	CD-ID	424,274	333,738	90,536		333,738	333,738				333,738		333,738	
9	CD-WA	149,188	117,353	31,835		117,353	117,353	117,353		117,353				
8	GD-AA	168,200		119,979	48,221									
	GD-AN	31,679		31,679										
	GD-ID	73,608		73,608										
	GD-WA	249,606		249,606										
	GD-OR	255,310			255,310									
<b>Total General Plant</b>		<b>16,369,107</b>	<b>12,385,132</b>	<b>2,814,885</b>	<b>1,169,090</b>	<b>1,726,596</b>	<b>10,658,536</b>	<b>12,385,132</b>	<b>1,089,894</b>	<b>7,141,219</b>	<b>8,231,113</b>	<b>636,702</b>	<b>3,517,317</b>	<b>4,154,019</b>
<b>Total Depreciation Expense</b>		<b>102,181,915</b>	<b>83,010,808</b>	<b>14,100,928</b>	<b>5,070,179</b>	<b>33,569,365</b>	<b>49,441,443</b>	<b>83,010,808</b>	<b>21,881,278</b>	<b>32,353,987</b>	<b>54,235,265</b>	<b>11,688,087</b>	<b>17,087,456</b>	<b>28,775,543</b>

<b>Allocation Ratios:</b>													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elcc/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	Production/Transmission Ratio	65.010%		34.990%				
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.000%		33.000%				
9	Elcc/Gas North 4-Factor	78.661%	21.339%	0.000%									

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	E-AMTX-12A
For Twelve Months Ended December 31, 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	917,922	917,922		917,922	917,922		596,741	596,741		321,181	321,181	
1	Misc Intangible Plt (303000)	ED-AN	95,373	95,373		95,373	95,373		62,002	62,002		33,371	33,371	
<b>Total Production/Transmission</b>			<b>1,013,295</b>	<b>1,013,295</b>		<b>1,013,295</b>	<b>1,013,295</b>		<b>658,743</b>	<b>658,743</b>		<b>354,552</b>	<b>354,552</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	24,131	24,131		24,131	24,131		24,131	24,131				
	Misc Intangible Plt (303000)	ED-WA	2,843	2,843		2,843	2,843		2,843	2,843				
<b>Total Distribution</b>			<b>26,974</b>	<b>26,974</b>		<b>26,974</b>	<b>26,974</b>		<b>26,974</b>	<b>26,974</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	8,247	5,942	1,640	665	5,942	5,942	3,981	3,981		1,961	1,961	
9,1		CD-AN	9,715	7,642	2,073		7,642	7,642	4,968	4,968		2,674	2,674	
		GD-ID	3,951		3,951									
		GD-WA	23,217		23,217									
		GD-OR	7,772			7,772								
<b>Total General Plant - 303000</b>			<b>52,902</b>	<b>13,584</b>	<b>30,881</b>	<b>8,437</b>	<b>0</b>	<b>13,584</b>	<b>13,584</b>	<b>0</b>	<b>8,949</b>	<b>8,949</b>	<b>0</b>	<b>4,635</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	7,855,332	5,659,295	1,562,347	633,690	5,659,295	5,659,295		3,791,727	3,791,727		1,867,568	
4		ED-AN	213,298	213,298			213,298	213,298	142,910	142,910		70,388	70,388	
		ED-ID	3,746	3,746			3,746	3,746				3,746	3,746	
		ED-WA	321,599	321,599			321,599	321,599	321,599	321,599				
8		GD-AA	372,551		265,744	106,807								
		GD-AN	2,329		2,329									
		GD-OR	4,505			4,505								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>8,773,360</b>	<b>6,197,938</b>	<b>1,830,420</b>	<b>745,002</b>	<b>325,345</b>	<b>5,872,593</b>	<b>6,197,938</b>	<b>321,599</b>	<b>3,934,637</b>	<b>4,256,236</b>	<b>3,746</b>	<b>1,937,956</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	28,975	20,875	5,763	2,337	20,875	20,875	13,986	13,986		6,889	6,889	
4		ED-AN	9,603	9,603			9,603	9,603	6,434	6,434		3,169	3,169	
		GD-OR	4,411			4,411								
<b>Total General Plant - 390200, 396200</b>			<b>42,989</b>	<b>30,478</b>	<b>5,763</b>	<b>6,748</b>	<b>30,478</b>	<b>30,478</b>	<b>20,420</b>	<b>20,420</b>		<b>10,058</b>	<b>10,058</b>	
<b>Total Amortization Expense</b>			<b>9,909,747</b>	<b>7,282,269</b>	<b>1,867,291</b>	<b>760,187</b>	<b>352,319</b>	<b>6,929,950</b>	<b>7,282,269</b>	<b>348,573</b>	<b>4,622,749</b>	<b>4,971,322</b>	<b>3,746</b>	<b>2,307,201</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	72.044%	19.889%	8.067%	1	Production/Transmission Ratio			65.010%	34.990%			
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio			67.000%	33.000%			
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%									

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12A</b>
For Twelve Months Ended December 31, 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)	(274,912,306)	(274,912,306)			(274,912,306)	(274,912,306)		(178,720,490)	(178,720,490)		(96,191,816)	(96,191,816)	
1	Hydro (ED-AN)	(111,511,148)	(111,511,148)			(111,511,148)	(111,511,148)		(72,493,397)	(72,493,397)		(39,017,751)	(39,017,751)	
1	Other (ED-AN)	(75,306,336)	(75,306,336)			(75,306,336)	(75,306,336)		(48,956,649)	(48,956,649)		(26,349,687)	(26,349,687)	
<b>Total Electric Production</b>		<b>(461,729,790)</b>	<b>(461,729,790)</b>			<b>(461,729,790)</b>	<b>(461,729,790)</b>		<b>(300,170,536)</b>	<b>(300,170,536)</b>		<b>(161,559,254)</b>	<b>(161,559,254)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(178,920,617)	(178,920,617)			(178,920,617)	(178,920,617)		(116,316,293)	(116,316,293)		(62,604,324)	(62,604,324)	
<b>Total Electric Transmission</b>		<b>(178,920,617)</b>	<b>(178,920,617)</b>			<b>(178,920,617)</b>	<b>(178,920,617)</b>		<b>(116,316,293)</b>	<b>(116,316,293)</b>		<b>(62,604,324)</b>	<b>(62,604,324)</b>	
<b>Electric Distribution</b>														
	ED-ID	(137,452,476)	(137,452,476)			(137,452,476)	(137,452,476)					(137,452,476)	(137,452,476)	
	ED-WA	(221,407,942)	(221,407,942)			(221,407,942)	(221,407,942)	(221,407,942)		(221,407,942)				
<b>Total Electric Distribution</b>		<b>(358,860,418)</b>	<b>(358,860,418)</b>			<b>(358,860,418)</b>	<b>(358,860,418)</b>	<b>(221,407,942)</b>		<b>(221,407,942)</b>		<b>(137,452,476)</b>	<b>(137,452,476)</b>	
<b>Gas Underground Storage</b>														
	GD-AN	(12,158,884)		(12,158,884)										
	GD-OR	(352,537)		(352,537)										
<b>Total Gas Underground Storage</b>		<b>(12,511,421)</b>		<b>(12,158,884)</b>		<b>(352,537)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,429,284)		(1,429,284)										
	GD-ID	(51,469,037)		(51,469,037)										
	GD-WA	(101,688,789)		(101,688,789)										
	GD-OR	(86,492,503)		(86,492,503)										
<b>Total Gas Distribution</b>		<b>(241,079,613)</b>		<b>(154,587,110)</b>		<b>(86,492,503)</b>								
<b>General Plant</b>														
4	ED-AN	(32,670,888)	(32,670,888)						(21,889,495)	(21,889,495)		(10,781,393)	(10,781,393)	
	ED-ID	(5,602,839)	(5,602,839)			(5,602,839)	(5,602,839)				(5,602,839)		(5,602,839)	
	ED-WA	(10,170,064)	(10,170,064)			(10,170,064)	(10,170,064)	(10,170,064)		(10,170,064)				
7,4	CD-AA	(24,866,521)	(17,914,837)	(4,945,702)	(2,005,982)	(17,914,837)	(17,914,837)		(12,002,941)	(12,002,941)		(5,911,896)	(5,911,896)	
9,4	CD-AN	(10,702,671)	(8,418,828)	(2,283,843)		(8,418,828)	(8,418,828)		(5,640,615)	(5,640,615)		(2,778,213)	(2,778,213)	
9	CD-ID	(4,472,417)	(3,518,048)	(954,369)		(3,518,048)	(3,518,048)				(3,518,048)		(3,518,048)	
9	CD-WA	(2,017,260)	(1,586,797)	(430,463)		(1,586,797)	(1,586,797)	(1,586,797)		(1,586,797)				
8	GD-AA	(1,231,903)		(878,729)	(353,174)									
	GD-AN	(966,502)		(966,502)										
	GD-ID	(944,277)		(944,277)										
	GD-WA	(2,160,913)		(2,160,913)										
	GD-OR	(3,454,301)		(3,454,301)										
<b>Total General Plant</b>		<b>(99,260,556)</b>	<b>(79,882,301)</b>	<b>(13,564,798)</b>	<b>(5,813,457)</b>	<b>(20,877,748)</b>	<b>(59,004,553)</b>	<b>(79,882,301)</b>	<b>(11,756,861)</b>	<b>(39,533,051)</b>	<b>(51,289,912)</b>	<b>(9,120,887)</b>	<b>(19,471,502)</b>	<b>(28,592,389)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,352,362,415)</b>	<b>(1,079,393,126)</b>	<b>(180,310,792)</b>	<b>(92,658,497)</b>	<b>(379,738,166)</b>	<b>(699,654,960)</b>	<b>(1,079,393,126)</b>	<b>(233,164,803)</b>	<b>(456,019,880)</b>	<b>(689,184,683)</b>	<b>(146,573,363)</b>	<b>(243,635,080)</b>	<b>(390,208,443)</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	Elcc/Gas North/Oregon 4-Factor		72.044%	19.889%	8.067%	1	Production/Transmission Ratio			65.010%	34.990%			
8	Gas North/Oregon 4-Factor		0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio			67.000%	33.000%			
9	Elcc/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 December 31, 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	(6,008,673)	(6,008,673)		(6,008,673)	(6,008,673)		(3,906,238)	(3,906,238)		(2,102,435)	(2,102,435)	
1	Misc Intangible Plt (303000)	ED-AN	(585,907)	(585,907)		(585,907)	(585,907)		(380,898)	(380,898)		(205,009)	(205,009)	
<b>Total Production/Transmission</b>			<b>(6,594,580)</b>	<b>(6,594,580)</b>		<b>(6,594,580)</b>	<b>(6,594,580)</b>		<b>(4,287,136)</b>	<b>(4,287,136)</b>		<b>(2,307,444)</b>	<b>(2,307,444)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(60,706)	(60,706)		(60,706)	(60,706)		(60,706)	(60,706)				
	Misc Intangible Plt (303000)	ED-WA	(20,921)	(20,921)		(20,921)	(20,921)		(20,921)	(20,921)				
<b>Total Distribution</b>			<b>(81,627)</b>	<b>(81,627)</b>		<b>(81,627)</b>	<b>(81,627)</b>		<b>(81,627)</b>	<b>(81,627)</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	(344)	(248)	(68)		(248)	(248)		(166)	(166)	(82)	(82)	
9,1		CD-AN	(43,262)	(34,030)	(9,232)		(34,030)	(34,030)		(22,123)	(22,123)	(11,907)	(11,907)	
		GD-ID	(40,966)		(40,966)									
		GD-WA	(82,452)		(82,452)									
		GD-OR	(44,803)		(44,803)									
<b>Total General Plant - 303000</b>			<b>(211,827)</b>	<b>(34,278)</b>	<b>(132,718)</b>	<b>(44,831)</b>	<b>0</b>	<b>(34,278)</b>	<b>(34,278)</b>	<b>0</b>	<b>(22,289)</b>	<b>(22,289)</b>	<b>0</b>	<b>(11,989)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	(19,735,203)	(14,218,030)	(3,925,134)	(1,592,039)	(14,218,030)	(14,218,030)		(9,526,080)	(9,526,080)	(4,691,950)	(4,691,950)	
4		ED-AN	(794,113)	(794,113)			(794,113)	(794,113)		(532,056)	(532,056)	(262,057)	(262,057)	
		ED-ID	(1,484)	(1,484)			(1,484)	(1,484)				(1,484)	(1,484)	
		ED-WA	(287,244)	(287,244)			(287,244)	(287,244)		(287,244)	(287,244)			
8		GD-AA	(583,561)		(416,260)	(167,301)								
		GD-AN	(13,743)		(13,743)									
		GD-OR	(44,130)		(44,130)									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>			<b>(21,459,478)</b>	<b>(15,300,871)</b>	<b>(4,355,137)</b>	<b>(1,803,470)</b>	<b>(288,728)</b>	<b>(15,012,143)</b>	<b>(15,300,871)</b>	<b>(287,244)</b>	<b>(10,058,136)</b>	<b>(10,345,380)</b>	<b>(1,484)</b>	<b>(4,954,007)</b>
<b>Gas Underground Storage</b>														
		GD-AN	(239,291)		(239,291)									
<b>Total Gas Underground Storage</b>			<b>(239,291)</b>		<b>(239,291)</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	(145,033)	(104,487)	(28,846)	(11,700)	(104,487)	(104,487)		(70,006)	(70,006)	(34,481)	(34,481)	
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	(39,729)	(39,729)			(39,729)	(39,729)		(26,618)	(26,618)	(13,111)	(13,111)	
		ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)			
		GD-WA	(1,863)		(1,863)									
		GD-OR	(47,024)		(47,024)									
<b>Total General Plant - 390200, 396200</b>			<b>(357,196)</b>	<b>(265,017)</b>	<b>(33,455)</b>	<b>(58,724)</b>	<b>(120,801)</b>	<b>(144,216)</b>	<b>(265,017)</b>	<b>(117,232)</b>	<b>(96,624)</b>	<b>(213,856)</b>	<b>(3,569)</b>	<b>(47,592)</b>
<b>Total Accumulated Amortization</b>			<b>(28,943,999)</b>	<b>(22,276,373)</b>	<b>(4,760,601)</b>	<b>(1,907,025)</b>	<b>(491,156)</b>	<b>(21,785,217)</b>	<b>(22,276,373)</b>	<b>(486,103)</b>	<b>(14,464,185)</b>	<b>(14,950,288)</b>	<b>(5,053)</b>	<b>(7,321,032)</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	Production/Transmission Ratio	65.010%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	34.990%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%			33.000%

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	472,075	0	472,075	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768	
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,479,350</b>	<b>370,266</b>	<b>706,204</b>	<b>3,095,087</b>	<b>4,171,557</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	5,802,428	483,547	1,985,439	3,333,442	5,802,428	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,884,256	0	0	0	0	1,884,256	0	0	1,884,256	0	0	
99		GD-OR / AS	3,341,818	0	0	0	0	0	0	0	3,341,818	0	3,341,818	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	58,602,605	0	0	42,219,661	42,219,661	0	0	11,655,472	11,655,472	0	4,727,472	
9		CD-WA / ID / AN	17,090,858	5,229,924	3,945,383	4,268,533	13,443,840	1,418,763	1,070,296	1,157,959	3,647,018	0	0	
		<b>TOTAL ACCOUNT</b>	<b>86,721,965</b>	<b>5,713,471</b>	<b>5,930,822</b>	<b>49,821,636</b>	<b>61,465,929</b>	<b>3,303,019</b>	<b>1,070,296</b>	<b>12,813,431</b>	<b>17,186,746</b>	<b>3,341,818</b>	<b>4,727,472</b>	<b>8,069,290</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	4,377,120	1,875,061	11,597	2,490,462	4,377,120	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,130	0	0	0	0	0	0	4,130	4,130	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	443,022	0	0	0	0	0	0	316,012	316,012	0	127,010	
7		CD-AA	46,500,855	0	0	33,501,076	33,501,076	0	0	9,248,555	9,248,555	0	3,751,224	
9		CD-WA / ID / AN	50,864	0	0	40,010	40,010	0	0	10,854	10,854	0	0	
		<b>TOTAL ACCOUNT</b>	<b>51,375,991</b>	<b>1,875,061</b>	<b>11,597</b>	<b>36,031,548</b>	<b>37,918,206</b>	<b>0</b>	<b>0</b>	<b>9,579,551</b>	<b>9,579,551</b>	<b>0</b>	<b>3,878,234</b>	<b>3,878,234</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,229,396	7,853,418	2,937,442	6,438,536	17,229,396	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,974,287	0	0	0	0	4,308,291	1,596,318	1,069,678	6,974,287	0	0	
99		GD-OR / AS	2,405,119	0	0	0	0	0	0	0	2,405,119	0	2,405,119	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	529,797	0	0	381,687	381,687	0	0	105,371	105,371	0	42,739	
9		CD-WA / ID / AN	3,777,022	1,182,081	589,728	1,199,234	2,971,043	320,673	159,980	325,326	805,979	0	0	
		<b>TOTAL ACCOUNT</b>	<b>30,915,621</b>	<b>9,035,499</b>	<b>3,527,170</b>	<b>8,019,457</b>	<b>20,582,126</b>	<b>4,628,964</b>	<b>1,756,298</b>	<b>1,500,375</b>	<b>7,885,637</b>	<b>2,405,119</b>	<b>42,739</b>	<b>2,447,858</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	1,942,669	112,500	147,819	1,267,804	1,528,123	30,519	40,100	343,927	414,546	0	0	
		TOTAL ACCOUNT	2,479,496	123,239	162,564	1,637,649	1,923,452	114,790	40,100	343,927	498,817	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,267,080	1,149,835	370,107	1,747,138	3,267,080	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,082,057	0	0	0	0	1,212,195	444,436	425,426	2,082,057	0	0	
99		GD-OR / AS	913,721	0	0	0	0	0	0	0	913,721	0	913,721	
8		GD-AA	1,264,198	0	0	0	0	0	0	901,765	901,765	362,433	362,433	
7		CD-AA	6,204,329	0	0	4,469,847	4,469,847	0	0	1,233,979	1,233,979	500,503	500,503	
9		CD-WA / ID / AN	338,927	28,979	7,923	229,702	266,604	7,861	2,149	62,313	72,323	0	0	
		TOTAL ACCOUNT	14,070,312	1,178,814	378,030	6,446,687	8,003,531	1,220,056	446,585	2,623,483	4,290,124	913,721	862,936	1,776,657
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,042,039	175,429	94,847	771,763	1,042,039	0	0	0	0	0	0	
99		GD-WA / ID / AN	208,551	0	0	0	0	67,868	22,134	118,549	208,551	0	0	
99		GD-OR / AS	186,487	0	0	0	0	0	0	0	186,487	0	186,487	
8		GD-AA	82,554	0	0	0	0	0	0	58,887	58,887	23,667	23,667	
7		CD-AA	355,663	0	0	256,234	256,234	0	0	70,738	70,738	28,691	28,691	
9		CD-WA / ID / AN	195,485	9,483	3,027	141,261	153,771	2,572	821	38,321	41,714	0	0	
		TOTAL ACCOUNT	2,070,779	184,912	97,874	1,169,258	1,452,044	70,440	22,955	286,495	379,890	186,487	52,358	238,845
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,310,815	16,715,974	10,291,975	9,302,866	36,310,815	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,212,093	0	0	0	0	2,643,595	801,700	766,798	4,212,093	0	0	
99		GD-OR / AS	43,834	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	
7		CD-AA	554,036	0	0	399,150	399,150	0	0	110,192	110,192	44,694	44,694	
9		CD-WA / ID / AN	1,535,911	269,171	407,616	531,376	1,208,163	73,020	110,577	144,151	327,748	0	0	
		TOTAL ACCOUNT	42,656,689	16,985,145	10,699,591	10,233,392	37,918,128	2,716,615	912,277	1,021,141	4,650,033	43,834	44,694	88,528



<b>RESULTS OF OPERATIONS</b>	Report ID: C-GPL-12A
<b>COMMON GENERAL PLANT</b>	
For Twelve Months Ended December 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	45,570,401	7,601,343	2,747,702	35,221,356	45,570,401	0	0	0	0	0	0	0
99		GD-WA / ID / AN	999,655	0	0	0	0	553,126	446,529	0	999,655	0	0	0
99		GD-OR / AS	958,464	0	0	0	0	0	0	0	0	958,464	0	958,464
8		GD-AA	992,929	0	0	0	0	0	0	708,266	708,266	0	284,663	284,663
7		CD-AA	12,341,577	0	0	8,891,366	8,891,366	0	0	2,454,616	2,454,616	0	995,595	995,595
9		CD-WA / ID / AN	11,887,199	365,190	3,183,078	5,802,322	9,350,590	99,068	863,499	1,574,042	2,536,609	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>72,750,225</b>	<b>7,966,533</b>	<b>5,930,780</b>	<b>49,915,044</b>	<b>63,812,357</b>	<b>652,194</b>	<b>1,310,028</b>	<b>4,736,924</b>	<b>6,699,146</b>	<b>958,464</b>	<b>1,280,258</b>	<b>2,238,722</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	20,121	0	2,299	17,822	20,121	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	390,403	0	0	281,262	281,262	0	0	77,647	77,647	0	31,494	31,494
9		CD-WA / ID / AN	5,129	31	41	3,963	4,035	8	11	1,075	1,094	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>418,020</b>	<b>31</b>	<b>2,340</b>	<b>303,047</b>	<b>305,418</b>	<b>8</b>	<b>11</b>	<b>78,722</b>	<b>78,741</b>	<b>2,367</b>	<b>31,494</b>	<b>33,861</b>
		<b>TOTAL GENERAL PLANT</b>	<b>309,938,448</b>	<b>43,432,971</b>	<b>27,446,972</b>	<b>166,672,805</b>	<b>237,552,748</b>	<b>13,283,695</b>	<b>5,651,849</b>	<b>33,831,091</b>	<b>52,766,635</b>	<b>8,381,112</b>	<b>11,237,953</b>	<b>19,619,065</b>

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%

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>C-IPL-12A</b>
<b>COMMON INTANGIBLE PLANT</b>	
For Twelve Months Ended December 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,035,761	153,179	0	1,882,582	2,035,761	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,140,249	0	0	0	0	964,981	175,268	0	1,140,249	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	123,711	0	0	89,126	89,126	0	0	24,605	24,605	0	9,980	9,980
9		CD-WA / ID / AN	194,058	0	0	152,648	152,648	0	0	41,410	41,410	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,903,905</b>	<b>153,179</b>	<b>0</b>	<b>2,124,356</b>	<b>2,277,535</b>	<b>964,981</b>	<b>175,268</b>	<b>66,015</b>	<b>1,206,264</b>	<b>410,126</b>	<b>9,980</b>	<b>420,106</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,507,614	1,607,763	18,623	881,228	2,507,614	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	44,505	0	0	0	0	0	0	0	0	44,505	0	44,505
8		GD-AA	1,862,785	0	0	0	0	0	0	1,328,743	1,328,743	0	534,042	534,042
7		CD-AA	37,929,190	0	0	27,325,705	27,325,705	0	0	7,543,737	7,543,737	0	3,059,748	3,059,748
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>42,344,094</b>	<b>1,607,763</b>	<b>18,623</b>	<b>28,206,933</b>	<b>29,833,319</b>	<b>0</b>	<b>0</b>	<b>8,872,480</b>	<b>8,872,480</b>	<b>44,505</b>	<b>3,593,790</b>	<b>3,638,295</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	240,827	0	0	240,827	240,827	0	0	0	0	0	0	0
99		GD-WA / ID / AN	19,012	0	0	0	0	0	0	19,012	19,012	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	2,496,985	0	0	1,798,928	1,798,928	0	0	496,625	496,625	0	201,432	201,432
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,758,055</b>	<b>0</b>	<b>0</b>	<b>2,039,755</b>	<b>2,039,755</b>	<b>0</b>	<b>0</b>	<b>515,637</b>	<b>515,637</b>	<b>1,231</b>	<b>201,432</b>	<b>202,663</b>
		<b>TOTAL</b>	<b>49,006,054</b>	<b>1,760,942</b>	<b>18,623</b>	<b>32,371,044</b>	<b>34,150,609</b>	<b>964,981</b>	<b>175,268</b>	<b>9,454,132</b>	<b>10,594,381</b>	<b>455,862</b>	<b>3,805,202</b>	<b>4,261,064</b>

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(33,228,713)	(23,939,294)	(6,608,859)	(2,680,560)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,867,623)	(1,469,091)	(398,532)	0
7	283750	CD-AA	(303,237)	(218,464)	(60,311)	(24,462)
		Total	<u>(35,399,573)</u>	<u>(25,626,849)</u>	<u>(7,067,702)</u>	<u>(2,705,022)</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	Report ID: C-WKC-12A
COMMON WORKING CAPITAL	
For Twelve Months Ended December 31, 2012 Average of Monthly Averages Basis	

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		707,947	707,947		707,947	707,947		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,042,398	1,042,398		1,042,398	1,042,398		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,014,835	6,014,835		4,827,603	4,827,603		1,187,232	1,187,232
1	154300	PLANT MATERIALS & OPER SUP-CS2		280,003	280,003		224,735	224,735		55,268	55,268
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		693,809	693,809		556,862	556,862		136,947	136,947
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,572	3,572		2,867	2,867		705	705
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		265	265		213	213		52	52
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(700)	(700)		(562)	(562)		(138)	(138)
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>8,742,129</b>	<b>26,930,129</b>	<b>18,188,000</b>	<b>7,362,063</b>	<b>25,550,063</b>	<b>0</b>	<b>1,380,066</b>	<b>1,380,066</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%