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| RESULTS OF OPERATIONS  | Report ID:<br><b>E-ROR-12A</b> |
| <b>ELECTRIC RATE OF RETURN</b>   |                                |
| For Twelve Months Ended July 31, 2015<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

| Ref/Basis | Account Description                  | System        | Washington    | Idaho         |
|-----------|--------------------------------------|---------------|---------------|---------------|
| E-OPS     | Electric Net Operating Income (Loss) | 154,581,035   | 102,483,451   | 52,097,584    |
|           | Adjustments                          |               |               |               |
|           | Adjusted Net Operating Income (Loss) | 154,581,035   | 102,483,451   | 52,097,584    |
| E-APL     | Electric Net Rate Base               | 1,969,907,310 | 1,295,219,065 | 674,688,245   |
|           | <b>RATE OF RETURN</b>                | <b>7.847%</b> | <b>7.912%</b> | <b>7.722%</b> |

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

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| RESULTS OF OPERATIONS  | Report ID:<br><b>E-ALL-12A</b> |
| <b>ELECTRIC ALLOCATION PERCENTAGES</b><br>For Twelve Months Ended July 31, 2015<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

| Basis | Ref   | Description                                      | Based on Data from:        | System                 | Washington            | Idaho                |
|-------|-------|--|----------------------------|------------------------|-----------------------|----------------------|
| 1     | Input | Production/Transmission Ratio                    | 01-01-2014 thru 12-31-2014 | 100.000%               | 64.710%               | 35.290%              |
| 2     | Input | Number of Customers - AMA<br>Percent             | 08-01-2014 thru 07-31-2015 | 372,261<br>100.000%    | 244,466<br>65.671%    | 127,795<br>34.329%   |
| 3     | E-OPS | Direct Distribution Operating Expense<br>Percent | 08-01-2014 thru 07-31-2015 | 24,698,948<br>100.000% | 16,624,955<br>67.310% | 8,073,993<br>32.690% |
|       | Input | Jurisdictional 4-Factor Ratio                    | 01-01-2014 thru 12-31-2014 |                        |                       |                      |
|       |       | Direct O & M Accts 500 - 598                     |                            | 20,542,699             | 13,023,086            | 7,519,613            |
|       |       | Direct O & M Accts 901 - 935                     |                            | 28,957,984             | 21,092,227            | 7,865,757            |
|       |       | Total  |                            | 49,500,683             | 34,115,313            | 15,385,370           |
|       |       | Percentage                                       |                            | 100.000%               | 68.919%               | 31.081%              |
|       |       | Direct Labor Accts 500 - 598                     |                            | 12,492,299             | 8,544,371             | 3,947,928            |
|       |       | Direct Labor Accts 901 - 935                     |                            | 5,857,039              | 4,662,886             | 1,194,153            |
|       |       | Total  |                            | 18,349,338             | 13,207,257            | 5,142,081            |
|       |       | Percentage                                       |                            | 100.000%               | 71.977%               | 28.023%              |
|       |       | Number of Customers                              |                            | 370,194                | 243,031               | 127,163              |
|       |       | Percentage                                       |                            | 100.000%               | 65.650%               | 34.350%              |
|       |       | Net Direct Plant                                 |                            | 953,377,268            | 620,232,581           | 333,144,687          |
|       |       | Percentage                                       |                            | 100.000%               | 65.056%               | 34.944%              |
| 4     |       | Total Percentages<br>Percent                     |                            | 400.000%               | 271.602%              | 128.398%             |
|       |       |  |                            | 100.000%               | 67.900%               | 32.100%              |

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| RESULTS OF OPERATIONS  | Report ID:<br><b>E-ALL-12A</b> |
| <b>ELECTRIC ALLOCATION PERCENTAGES</b>                                     |                                |
| For Twelve Months Ended July 31, 2015<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

| Basis | Ref | Description                                 | Based on Data from:        | System             | Washington        | Idaho             |                  |
|-------|-----|---|----------------------------|--------------------|-------------------|-------------------|------------------|
| Input |     | Elec/Gas North/Oregon 4-Factor              | 01-01-2014 thru 12-31-2014 | Total              | Electric          | Gas North         | Oregon Gas       |
|       |     | Direct O & M Accts 500 - 894                |                            | 71,329,474         | 60,416,061        | 7,188,338         | 3,725,075        |
|       |     | Direct O & M Accts 901 - 935                |                            | 41,851,885         | 32,202,921        | 6,220,526         | 3,428,438        |
|       |     | Direct O & M Accts 901 - 905 Utility 9 Only |                            | 5,113,972          | 3,569,949         | 1,544,023         | 0                |
|       |     | Adjustments                                 |                            | 0                  | 0                 | 0                 | 0                |
|       |     | <b>Total</b>                                |                            | <b>118,295,331</b> | <b>96,188,931</b> | <b>14,952,887</b> | <b>7,153,513</b> |
|       |     | <b>Percentage</b>                           |                            | <b>100.000%</b>    | <b>81.313%</b>    | <b>12.640%</b>    | <b>6.047%</b>    |
|       |     | Direct Labor Accts 500 - 894                |                            | 66,370,574         | 49,821,911        | 12,117,710        | 4,430,953        |
|       |     | Direct Labor Accts 901 - 935                |                            | 5,437,133          | 3,522,548         | 278,804           | 1,635,781        |
|       |     | Direct Labor Accts 901 - 905 Utility 9 Only |                            | 9,861,227          | 6,556,215         | 3,305,012         | 0                |
|       |     | <b>Total</b>                                |                            | <b>81,668,934</b>  | <b>59,900,674</b> | <b>15,701,526</b> | <b>6,066,734</b> |
|       |     | <b>Percentage</b>                           |                            | <b>100.000%</b>    | <b>73.346%</b>    | <b>19.226%</b>    | <b>7.428%</b>    |
|       |     | Number of Customers at                      |                            | 699,916            | 370,194           | 231,528           | 98,194           |
|       |     | <b>Percentage</b>                           |                            | <b>100.000%</b>    | <b>52.892%</b>    | <b>33.079%</b>    | <b>14.029%</b>   |
|       |     | Net Direct Plant                            |                            | 2,799,108,133      | 2,201,148,885     | 393,544,662       | 204,414,586      |
|       |     | <b>Percentage</b>                           |                            | <b>100.000%</b>    | <b>78.637%</b>    | <b>14.060%</b>    | <b>7.303%</b>    |
|       |     | <b>Total Percentages</b>                    |                            | <b>400.000%</b>    | <b>286.187%</b>   | <b>79.005%</b>    | <b>34.808%</b>   |
|       |     | <b>Average (CD AA)</b>                      |                            | <b>100.000%</b>    | <b>71.547%</b>    | <b>19.751%</b>    | <b>8.702%</b>    |

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| RESULTS OF OPERATIONS  | Report ID:<br><b>E-ALL-12A</b> |
| <b>ELECTRIC ALLOCATION PERCENTAGES</b>                                     |                                |
| For Twelve Months Ended July 31, 2015<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

| Basis | Ref | Description                                 | Based on Data from:        | System      | Washington | Idaho                   |
|-------|-----|---|----------------------------|-------------|------------|-------------------------|
| Input |     | Gas North/Oregon 4-Factor                   | 01-01-2014 thru 12-31-2014 | Total       | Electric   | Gas North Oregon Gas    |
|       |     | Direct O & M Accts 500 - 894                |                            | 10,308,779  | 0          | 6,790,084 3,518,695     |
|       |     | Direct O & M Accts 901 - 935                |                            | 9,216,208   | 0          | 5,941,535 3,274,673     |
|       |     | Direct O & M Accts 901 - 905 Utility 9 Only |                            | 1,544,023   | 0          | 1,544,023 0             |
|       |     | Total                                       |                            | 21,069,010  | 0          | 14,275,642 6,793,368    |
|       |     | Percentage                                  |                            | 100.000%    | 0.000%     | 67.757% 32.243%         |
|       |     | Direct Labor Accts 500 - 894                |                            | 12,684,814  | 0          | 9,288,418 3,396,396     |
|       |     | Direct Labor Accts 901 - 935                |                            | 1,603,381   | 0          | 233,486 1,369,895       |
|       |     | Direct Labor Accts 901 - 905 Utility 9 Only |                            | 3,305,012   | 0          | 3,305,012 0             |
|       |     | Total                                       |                            | 17,593,207  | 0          | 12,826,916 4,766,291    |
|       |     | Percentage                                  |                            | 100.000%    | 0.000%     | 72.908% 27.092%         |
|       |     | Number of Customers at                      |                            | 329,722     | 0          | 231,528 98,194          |
|       |     | Percentage                                  |                            | 100.000%    | 0.000%     | 70.219% 29.781%         |
|       |     | Net Direct Plant                            |                            | 588,468,040 | 0          | 385,114,173 203,353,867 |
|       |     | Percentage                                  |                            | 100.000%    | 0.000%     | 65.444% 34.556%         |
|       |     | Total Percentages                           |                            | 400.000%    | 0.000%     | 276.328% 123.672%       |
|       |     | Average (GD AA)                             |                            | 100.000%    | 0.000%     | 69.082% 30.918%         |

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| RESULTS OF OPERATIONS  | Report ID:<br><b>E-ALL-12A</b> |
| <b>ELECTRIC ALLOCATION PERCENTAGES</b>                                     |                                |
| For Twelve Months Ended July 31, 2015<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

| Basis | Ref   | Description                                   | Based on Data from:        | System        | Washington    | Idaho       | Oregon Gas |
|-------|-------|---|----------------------------|---------------|---------------|-------------|------------|
| Input |       | Elec/Gas North 4-Factor                       | 01-01-2014 thru 12-31-2014 | Total         | Electric      | Gas North   | Oregon Gas |
|       |       | Direct O & M Accts 500 - 894                  |                            | 67,621,722    | 60,416,061    | 7,205,661   | 0          |
|       |       | Direct O & M Accts 901 - 935                  |                            | 38,441,898    | 32,202,921    | 6,238,977   | 0          |
|       |       | Adjustments                                   |                            | 0             | 0             | 0           | 0          |
|       |       | Total   |                            | 106,063,620   | 92,618,982    | 13,444,638  | 0          |
|       |       | Percentage                                    |                            | 100.000%      | 87.324%       | 12.676%     | 0.000%     |
|       |       | Direct Labor Accts 500 - 894                  |                            | 61,766,029    | 49,821,911    | 11,944,118  | 0          |
|       |       | Direct Labor Accts 901 - 935                  |                            | 3,969,931     | 3,522,548     | 447,383     | 0          |
|       |       | Total   |                            | 65,735,960    | 53,344,459    | 12,391,501  | 0          |
|       |       | Percentage                                    |                            | 100.000%      | 81.150%       | 18.850%     | 0.000%     |
|       |       | Number of Customers at Percentage             |                            | 601,722       | 370,194       | 231,528     | 0          |
|       |       |   |                            | 100.000%      | 61.522%       | 38.478%     | 0.000%     |
|       |       | Net Direct Plant Percentage                   |                            | 2,563,811,758 | 2,178,697,585 | 385,114,173 | 0          |
|       |       |   |                            | 100.000%      | 84.979%       | 15.021%     | 0.000%     |
|       |       | Total Percentages                             |                            | 400.000%      | 314.975%      | 85.025%     | 0.000%     |
| 9     |       | Average (CD AN/ID/WA)                         |                            | 100.000%      | 78.744%       | 21.256%     | 0.000%     |
| 10    | E-PLT | Net Electric Distribution Plant - AMA Percent | 07-01-2014 thru 07-31-2015 | 931,855,508   | 607,447,737   | 324,407,771 |            |
|       |       |   |                            | 100.000%      | 65.187%       | 34.813%     |            |
| 11    |       | Book Depreciation Percent                     | 08-01-2014 thru 07-31-2015 | 91,713,195    | 58,998,039    | 32,715,156  |            |
|       |       |   |                            | 100.000%      | 64.329%       | 35.671%     |            |

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| RESULTS OF OPERATIONS  | Report ID:<br><b>E-ALL-12A</b> |
| <b>ELECTRIC ALLOCATION PERCENTAGES</b>                                     |                                |
| For Twelve Months Ended July 31, 2015<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

| Basis | Ref   | Description                                       | Based on Data from:        | System                    | Washington               | Idaho                  |
|-------|-------|---|----------------------------|---------------------------|--------------------------|------------------------|
| 12    |       | Net Electric Plant (before DFIT) - AMA<br>Percent | 07-01-2014 thru 07-31-2015 | 2,347,810,752<br>100.000% | 1,531,166,521<br>65.217% | 816,644,231<br>34.783% |
| 13    | E-PLT | Net Electric General Plant - AMA<br>Percent       | 07-01-2014 thru 07-31-2015 | 203,061,321<br>100.000%   | 135,696,896<br>66.826%   | 67,364,425<br>33.174%  |
| 14    |       | Net Allocated Schedule M's - AMA<br>Percent       | 08-01-2014 thru 07-31-2015 | -242,325,604<br>100.000%  | -154,959,531<br>63.947%  | -87,366,073<br>36.053% |
| 99    | Input | Not Allocated                                     |                            | 0.000%                    | 0.000%                   | 0.000%                 |

|                                       |  |                  |
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| RESULTS OF OPERATIONS                 |  | Report ID:       |
| <b>ELECTRIC OPERATING STATEMENT</b>   |  | <b>E-OPS-12A</b> |
| For Twelve Months Ended July 31, 2015 |  |                  |
| Average of Monthly Averages Basis     |  |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                       | ***** SYSTEM ***** |             |               | ***** WASHINGTON ***** |             |             | ***** IDAHO ***** |            |             |
|-----------|---------|-----------------------------------|--------------------|-------------|---------------|------------------------|-------------|-------------|-------------------|------------|-------------|
|           |         |                                   | Direct             | Allocated   | Total         | Direct                 | Allocated   | Total       | Direct            | Allocated  | Total       |
|           |         | REVENUE                           |                    |             |               |                        |             |             |                   |            |             |
|           |         | SALES OF ELECTRICITY:             |                    |             |               |                        |             |             |                   |            |             |
| 99        | 440000  | Residential                       | 337,918,150        | 0           | 337,918,150   | 228,329,469            | 0           | 228,329,469 | 109,588,681       | 0          | 109,588,681 |
| 99        | 442200  | Commercial - Firm & Int.          | 311,369,846        | 0           | 311,369,846   | 220,182,246            | 0           | 220,182,246 | 91,187,600        | 0          | 91,187,600  |
| 1         | 442300  | Industrial                        | 115,977,384        | 0           | 115,977,384   | 65,454,264             | 0           | 65,454,264  | 50,523,120        | 0          | 50,523,120  |
| 99        | 444000  | Public Street & Highway Lighting  | 7,253,252          | 0           | 7,253,252     | 4,898,137              | 0           | 4,898,137   | 2,355,115         | 0          | 2,355,115   |
| 99        | 448000  | Interdepartmental Revenue         | 1,182,332          | 0           | 1,182,332     | 923,400                | 0           | 923,400     | 258,932           | 0          | 258,932     |
| 99        | 499XXX  | Unbilled Revenue                  | (12,045,511)       | 0           | (12,045,511)  | (8,125,689)            | 0           | (8,125,689) | (3,919,822)       | 0          | (3,919,822) |
|           |         | TOTAL SALES TO ULTIMATE CUSTOMERS | 761,655,453        | 0           | 761,655,453   | 511,661,827            | 0           | 511,661,827 | 249,993,626       | 0          | 249,993,626 |
| 1         | 447XXX  | Sales for Resale                  | 0                  | 134,411,490 | 134,411,490   | 0                      | 86,977,675  | 86,977,675  | 0                 | 47,433,815 | 47,433,815  |
|           |         | TOTAL SALES OF ELECTRICITY        | 761,655,453        | 134,411,490 | 896,066,943   | 511,661,827            | 86,977,675  | 598,639,502 | 249,993,626       | 47,433,815 | 297,427,441 |
|           |         | OTHER OPERATING REVENUE:          |                    |             |               |                        |             |             |                   |            |             |
| 99        | 449100  | Provision for Rate Refund         | (4,959,133)        | 0           | (4,959,133)   | (560,000)              | 0           | (560,000)   | (4,399,133)       | 0          | (4,399,133) |
| 99        | 451000  | Miscellaneous Service Revenue     | 336,531            | 0           | 336,531       | 208,674                | 0           | 208,674     | 127,857           | 0          | 127,857     |
| 1         | 453000  | Sales of Water & Water Power      | 0                  | 490,750     | 490,750       | 0                      | 317,564     | 317,564     | 0                 | 173,186    | 173,186     |
| 1         | 454000  | Rent from Electric Property       | 3,010,697          | 118,362     | 3,129,059     | 2,057,420              | 76,592      | 2,134,012   | 953,277           | 41,770     | 995,047     |
| 1         | 456XXX  | Other Electric Revenues           | (700,563)          | 110,204,895 | 109,504,332   | (749,045)              | 71,313,588  | 70,564,543  | 48,482            | 38,891,307 | 38,939,789  |
|           |         | TOTAL OTHER OPERATING REVENUE     | (2,312,468)        | 110,814,007 | 108,501,539   | 957,049                | 71,707,744  | 72,664,793  | (3,269,517)       | 39,106,263 | 35,836,746  |
|           |         | TOTAL ELECTRIC REVENUE            | 759,342,985        | 245,225,497 | 1,004,568,482 | 512,618,876            | 158,685,419 | 671,304,295 | 246,724,109       | 86,540,078 | 333,264,187 |

|                                       |                  |
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| RESULTS OF OPERATIONS                 | Report ID:       |
| <b>ELECTRIC OPERATING STATEMENT</b>   | <b>E-OPS-12A</b> |
| For Twelve Months Ended July 31, 2015 |                  |
| Average of Monthly Averages Basis     |                  |

AVISTA UTILITIES

|                                  |         |  | ***** SYSTEM ***** |             |             | ***** WASHINGTON ***** |            |            | ***** IDAHO ***** |            |            |
|----------------------------------|---------|--|--------------------|-------------|-------------|------------------------|------------|------------|-------------------|------------|------------|
| Ref/Basis                        | Account | Description                                    | Direct             | Allocated   | Total       | Direct                 | Allocated  | Total      | Direct            | Allocated  | Total      |
| EXPENSE                          |         |  |                    |             |             |                        |            |            |                   |            |            |
| STEAM POWER GENERATION EXPENSE:  |         |  |                    |             |             |                        |            |            |                   |            |            |
| OPERATION                        |         |  |                    |             |             |                        |            |            |                   |            |            |
| 1                                | 500000  | Supervision & Engineering                      | 6,444              | 240,109     | 246,553     | 6,444                  | 155,375    | 161,819    | 0                 | 84,734     | 84,734     |
| 1                                | 501XXX  | Fuel   | 0                  | 31,289,749  | 31,289,749  | 0                      | 20,247,597 | 20,247,597 | 0                 | 11,042,152 | 11,042,152 |
| 1                                | 502000  | Steam Expense                                  | 0                  | 4,397,844   | 4,397,844   | 0                      | 2,845,845  | 2,845,845  | 0                 | 1,551,999  | 1,551,999  |
| 1                                | 505000  | Electric Expense                               | 0                  | 1,138,331   | 1,138,331   | 0                      | 736,614    | 736,614    | 0                 | 401,717    | 401,717    |
| 1                                | 506XXX  | Miscellaneous Steam Power Generation Op Exp    | 0                  | 2,673,990   | 2,673,990   | 0                      | 1,730,339  | 1,730,339  | 0                 | 943,651    | 943,651    |
| 1                                | 507000  | Rent   | 0                  | 40,326      | 40,326      | 0                      | 26,095     | 26,095     | 0                 | 14,231     | 14,231     |
| MAINTENANCE                      |         |  |                    |             |             |                        |            |            |                   |            |            |
| 1                                | 510000  | Supervision & Engineering                      | 0                  | 592,761     | 592,761     | 0                      | 383,576    | 383,576    | 0                 | 209,185    | 209,185    |
| 1                                | 511000  | Structures                                     | 0                  | 872,482     | 872,482     | 0                      | 564,583    | 564,583    | 0                 | 307,899    | 307,899    |
| 1                                | 512000  | Boiler Plant                                   | 0                  | 5,425,613   | 5,425,613   | 0                      | 3,510,914  | 3,510,914  | 0                 | 1,914,699  | 1,914,699  |
| 1                                | 513000  | Electric Plant                                 | 0                  | 1,097,269   | 1,097,269   | 0                      | 710,043    | 710,043    | 0                 | 387,226    | 387,226    |
| 1                                | 514XXX  | Miscellaneous Steam Power Generation Maint Exp | 0                  | 1,242,809   | 1,242,809   | 0                      | 804,222    | 804,222    | 0                 | 438,587    | 438,587    |
| TOTAL STEAM POWER GENERATION EXP |         |  | 6,444              | 49,011,283  | 49,017,727  | 6,444                  | 31,715,203 | 31,721,647 | 0                 | 17,296,080 | 17,296,080 |
| HYDRAULIC POWER GENERATION EXP:  |         |  |                    |             |             |                        |            |            |                   |            |            |
| OPERATION                        |         |  |                    |             |             |                        |            |            |                   |            |            |
| 1                                | 535000  | Supervision & Engineering                      | 0                  | 2,200,599   | 2,200,599   | 0                      | 1,424,008  | 1,424,008  | 0                 | 776,591    | 776,591    |
| 1                                | 536000  | Water for Power                                | 0                  | 1,212,985   | 1,212,985   | 0                      | 784,923    | 784,923    | 0                 | 428,062    | 428,062    |
| 1                                | 537000  | Hydraulic Expense                              | 4,057,616          | 2,823,499   | 6,881,115   | 2,632,756              | 1,827,086  | 4,459,842  | 1,424,860         | 996,413    | 2,421,273  |
| 1                                | 538000  | Electric Expense                               | 0                  | 6,224,027   | 6,224,027   | 0                      | 4,027,568  | 4,027,568  | 0                 | 2,196,459  | 2,196,459  |
| 1                                | 539000  | Miscellaneous Hydraulic Power Generation Exp   | 0                  | 861,071     | 861,071     | 0                      | 557,199    | 557,199    | 0                 | 303,872    | 303,872    |
| 1                                | 540000  | Rent   | 0                  | 1,332,733   | 1,332,733   | 0                      | 862,412    | 862,412    | 0                 | 470,321    | 470,321    |
| 1                                | 540100  | MT Trust Funds Land Settlement Rents           | 5,721,322          | 0           | 5,721,322   | 3,722,544              | 0          | 3,722,544  | 1,998,778         | 0          | 1,998,778  |
| MAINTENANCE                      |         |  |                    |             |             |                        |            |            |                   |            |            |
| 1                                | 541000  | Supervision & Engineering                      | 0                  | 940,035     | 940,035     | 0                      | 608,297    | 608,297    | 0                 | 331,738    | 331,738    |
| 1                                | 542000  | Structures                                     | 0                  | 612,305     | 612,305     | 0                      | 396,223    | 396,223    | 0                 | 216,082    | 216,082    |
| 1                                | 543000  | Reservoirs, Dams, & Waterways                  | 0                  | 1,723,319   | 1,723,319   | 0                      | 1,115,160  | 1,115,160  | 0                 | 608,159    | 608,159    |
| 1                                | 544000  | Electric Plant                                 | 0                  | 2,602,939   | 2,602,939   | 0                      | 1,684,362  | 1,684,362  | 0                 | 918,577    | 918,577    |
| 1                                | 545000  | Miscellaneous Hydraulic Plant                  | 0                  | 705,382     | 705,382     | 0                      | 456,453    | 456,453    | 0                 | 248,929    | 248,929    |
| TOTAL HYDRO POWER GENERATION EXP |         |  | 9,778,938          | 21,238,894  | 31,017,832  | 6,355,300              | 13,743,691 | 20,098,991 | 3,423,638         | 7,495,203  | 10,918,841 |
| OTHER POWER GENERATION EXPENSE:  |         |  |                    |             |             |                        |            |            |                   |            |            |
| OPERATION                        |         |  |                    |             |             |                        |            |            |                   |            |            |
| 1                                | 546000  | Supervision & Engineering                      | 0                  | 1,210,319   | 1,210,319   | 0                      | 783,197    | 783,197    | 0                 | 427,122    | 427,122    |
| 1                                | 547XXX  | Fuel   | 0                  | 93,324,256  | 93,324,256  | 0                      | 60,390,126 | 60,390,126 | 0                 | 32,934,130 | 32,934,130 |
| 1                                | 548000  | Generation Expense                             | 0                  | 1,768,089   | 1,768,089   | 0                      | 1,144,130  | 1,144,130  | 0                 | 623,959    | 623,959    |
| 1                                | 549XXX  | Miscellaneous Other Power Generation Op Exp    | 0                  | 688,047     | 688,047     | 0                      | 445,235    | 445,235    | 0                 | 242,812    | 242,812    |
| 1                                | 550000  | Rent   | 0                  | (36,934)    | (36,934)    | 0                      | (23,900)   | (23,900)   | 0                 | (13,034)   | (13,034)   |
| MAINTENANCE                      |         |  |                    |             |             |                        |            |            |                   |            |            |
| 1                                | 551000  | Supervision & Engineering                      | 0                  | 1,066,958   | 1,066,958   | 0                      | 690,429    | 690,429    | 0                 | 376,529    | 376,529    |
| 1                                | 552000  | Structures                                     | 0                  | 100,549     | 100,549     | 0                      | 65,065     | 65,065     | 0                 | 35,484     | 35,484     |
| 1                                | 553000  | Generating & Electric Equipment                | 99,222             | 2,551,392   | 2,650,614   | 99,222                 | 1,651,006  | 1,750,228  | 0                 | 900,386    | 900,386    |
| 1                                | 554XXX  | Miscellaneous Other Power Generation Maint Exp | 0                  | 387,846     | 387,846     | 0                      | 250,975    | 250,975    | 0                 | 136,871    | 136,871    |
| TOTAL OTHER POWER GENERATION EXP |         |  | 99,222             | 101,060,522 | 101,159,744 | 99,222                 | 65,396,263 | 65,495,485 | 0                 | 35,664,259 | 35,664,259 |



|                                       |                  |
|---------------------------------------|------------------|
| RESULTS OF OPERATIONS                 | Report ID:       |
| <b>ELECTRIC OPERATING STATEMENT</b>   | <b>E-OPS-12A</b> |
| For Twelve Months Ended July 31, 2015 |                  |
| Average of Monthly Averages Basis     |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                           | ***** SYSTEM ***** |             |             | ***** WASHINGTON ***** |             |             | ***** IDAHO ***** |             |             |
|-----------|---------|---------------------------------------|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
|           |         |                                       | Direct             | Allocated   | Total       | Direct                 | Allocated   | Total       | Direct            | Allocated   | Total       |
|           |         | OTHER POWER SUPPLY EXPENSE:           |                    |             |             |                        |             |             |                   |             |             |
| E-555     | 555XXX  | Purchased Power                       | 0                  | 178,157,716 | 178,157,716 | 0                      | 115,285,858 | 115,285,858 | 0                 | 62,871,858  | 62,871,858  |
| 1         | 556000  | System Control & Load Dispatching     | 0                  | 1,084,249   | 1,084,249   | 0                      | 701,618     | 701,618     | 0                 | 382,631     | 382,631     |
| E-557     | 557XXX  | Other Expense                         | (5,502,873)        | 90,809,868  | 85,306,995  | (7,925,760)            | 58,763,065  | 50,837,305  | 2,422,887         | 32,046,803  | 34,469,690  |
|           |         | TOTAL OTHER POWER SUPPLY EXPENSE      | (5,502,873)        | 270,051,833 | 264,548,960 | (7,925,760)            | 174,750,541 | 166,824,781 | 2,422,887         | 95,301,292  | 97,724,179  |
|           |         | TOTAL PRODUCTION OPERATING EXP        | 4,381,731          | 441,362,532 | 445,744,263 | (1,464,794)            | 285,605,698 | 284,140,904 | 5,846,525         | 155,756,834 | 161,603,359 |
|           |         | TRANSMISSION OPERATING EXPENSE:       |                    |             |             |                        |             |             |                   |             |             |
|           |         | OPERATION                             |                    |             |             |                        |             |             |                   |             |             |
| 1         | 560000  | Supervision & Engineering             | 0                  | 2,163,068   | 2,163,068   | 0                      | 1,399,721   | 1,399,721   | 0                 | 763,347     | 763,347     |
| 1         | 561000  | Load Dispatching                      | 0                  | 2,543,209   | 2,543,209   | 0                      | 1,645,711   | 1,645,711   | 0                 | 897,498     | 897,498     |
| 1         | 562000  | Station Expense                       | 0                  | 554,412     | 554,412     | 0                      | 358,760     | 358,760     | 0                 | 195,652     | 195,652     |
| 1         | 562100  | Energy Storage Equipment              | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 1         | 563000  | Overhead Line Expense                 | 0                  | 581,812     | 581,812     | 0                      | 376,491     | 376,491     | 0                 | 205,321     | 205,321     |
| 1         | 565XXX  | Transmission of Electricity by Others | 0                  | 17,630,093  | 17,630,093  | 0                      | 11,408,433  | 11,408,433  | 0                 | 6,221,660   | 6,221,660   |
| 1         | 566000  | Miscellaneous Transmission Expense    | 0                  | 2,157,427   | 2,157,427   | 0                      | 1,396,071   | 1,396,071   | 0                 | 761,356     | 761,356     |
| 1         | 567000  | Rent                                  | 0                  | 140,392     | 140,392     | 0                      | 90,848      | 90,848      | 0                 | 49,544      | 49,544      |
|           |         | MAINTENANCE                           |                    |             |             |                        |             |             |                   |             |             |
| 1         | 568000  | Supervision & Engineering             | 3,379              | 782,770     | 786,149     | 3,219                  | 506,530     | 509,749     | 160               | 276,240     | 276,400     |
| 1         | 569000  | Structures                            | 8,964              | 494,048     | 503,012     | 6,568                  | 319,698     | 326,266     | 2,396             | 174,350     | 176,746     |
| 1         | 570000  | Station Equipment                     | 24,135             | 1,373,130   | 1,397,265   | 23,354                 | 888,552     | 911,906     | 781               | 484,578     | 485,359     |
| 1         | 570100  | Energy Storage Equipment              | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 1         | 571000  | Overhead Lines                        | 16,941             | 1,383,655   | 1,400,596   | 3,626                  | 895,363     | 898,989     | 13,315            | 488,292     | 501,607     |
| 1         | 572000  | Underground Lines                     | 3,046              | 7,015       | 10,061      | 0                      | 4,539       | 4,539       | 3,046             | 2,476       | 5,522       |
| 1         | 573000  | Service Miscellaneous                 | 2,762              | 85,001      | 87,763      | 2,741                  | 55,004      | 57,745      | 21                | 29,997      | 30,018      |
|           |         | TOTAL TRANSMISSION OPERATING EXP      | 59,227             | 29,896,032  | 29,955,259  | 39,508                 | 19,345,721  | 19,385,229  | 19,719            | 10,550,311  | 10,570,030  |

|                                       |                  |
|---------------------------------------|------------------|
| RESULTS OF OPERATIONS                 | Report ID:       |
| <b>ELECTRIC OPERATING STATEMENT</b>   | <b>E-OPS-12A</b> |
| For Twelve Months Ended July 31, 2015 |                  |
| Average of Monthly Averages Basis     |                  |

AVISTA UTILITIES

| Ref/Basis | Account      | Description                                      | ***** SYSTEM ***** |             |             | ***** WASHINGTON ***** |             |             | ***** IDAHO ***** |             |             |
|-----------|--------------|--|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
|           |              |  | Direct             | Allocated   | Total       | Direct                 | Allocated   | Total       | Direct            | Allocated   | Total       |
| E-DEPX    |              | Depreciation Expense-Production                  | 0                  | 25,745,773  | 25,745,773  | 0                      | 16,660,090  | 16,660,090  | 0                 | 9,085,683   | 9,085,683   |
| E-DEPX    |              | Depreciation Expense-Transmission                | 0                  | 10,760,667  | 10,760,667  | 0                      | 6,963,228   | 6,963,228   | 0                 | 3,797,439   | 3,797,439   |
| E-AMTX    |              | Amortization Expense-Franchises/Misc Intangibles | 0                  | 1,136,535   | 1,136,535   | 0                      | 735,452     | 735,452     | 0                 | 401,083     | 401,083     |
| 99        |              | Colstrip 3 AFUDC Reallocation Adj                | 0                  | 0           | 0           | (145,536)              | 0           | (145,536)   | 145,536           | 0           | 145,536     |
| 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           |
| 1         | 407320       | Amortization of Colstrip Outage Return           | 0                  | 0           | 0           | 0                      | 0           | 0           | 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                 | 129,420     | 140,485     | 0                 | 70,580      | 70,580      |
| 99        | 407331       | Amortization of BPA Parallel Capacity Support    | (2,471,704)        | 0           | (2,471,704) | (1,161,945)            | 0           | (1,161,945) | (1,309,759)       | 0           | (1,309,759) |
| 1         | 407333       | Amortization of CDA Settlement Costs             | 0                  | 32,719      | 32,719      | 0                      | 21,172      | 21,172      | 0                 | 11,547      | 11,547      |
| 99        | 407335       | Amortization of ID DSIT                          | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 99        | 407350       | Amortization of WA Renewable Energy Credits      | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 99        | 407351       | Amortization of CNC Transmission                 | 83,261             | 0           | 83,261      | 68,591                 | 0           | 68,591      | 14,670            | 0           | 14,670      |
| 99        | 407360       | Amortization of CS2 & COLSTRIP O&M               | 2,063,674          | 0           | 2,063,674   | 973,692                | 0           | 973,692     | 1,089,982         | 0           | 1,089,982   |
| 99        | 407362       | Amortization of LiDAR O&M                        | 28,074             | 0           | 28,074      | 28,074                 | 0           | 28,074      | 0                 | 0           | 0           |
| 99        | 407365       | Amortization of Wind Generation                  | 577,869            | 0           | 577,869     | 0                      | 0           | 0           | 577,869           | 0           | 577,869     |
| 99        | 407380       | Amortization of Wartsila Generators              | 153,132            | 0           | 153,132     | 153,132                | 0           | 153,132     | 0                 | 0           | 0           |
| 1         | 407382       | Amortization of CDA Settlement - Allocated       | 0                  | 884,086     | 884,086     | 0                      | 572,092     | 572,092     | 0                 | 311,994     | 311,994     |
| 99        | 407382       | Amortization of CDA Settlement - Direct          | 183,093            | 0           | 183,093     | 152,118                | 0           | 152,118     | 30,975            | 0           | 30,975      |
| 99        | 407391       | Amortization of Spokane River TDG                | 169,397            | 0           | 169,397     | 169,397                | 0           | 169,397     | 0                 | 0           | 0           |
| 99        | 407395       | Optional Renewable Power Revenue Offset          | 228,963            | 0           | 228,963     | 179,684                | 0           | 179,684     | 49,279            | 0           | 49,279      |
| 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   | (104,782)          | 0           | (104,782)   | 0                      | 0           | 0           | (104,782)         | 0           | (104,782)   |
| 99        | 407420       | Amortization of CS2 Levelized Return             | 51,124             | 0           | 51,124      | 0                      | 0           | 0           | 51,124            | 0           | 51,124      |
| 99        | 407450/40749 | Amortization of BPA Residential Exchange Credit  | (9,736,659)        | 0           | (9,736,659) | (6,598,761)            | 0           | (6,598,761) | (3,137,898)       | 0           | (3,137,898) |
| 99        | 407460       | Amortization of Deferred CS2 & COLSTRIP O&M      | (1,375,056)        | 0           | (1,375,056) | 0                      | 0           | 0           | (1,375,056)       | 0           | (1,375,056) |
| 99        | 407462       | Amortization of Deferred LiDAR O&M               | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 99        | 407494       | Amortization of Schedule 98 REC Rev              | (276,810)          | 0           | (276,810)   | (276,810)              | 0           | (276,810)   | 0                 | 0           | 0           |
| 1         | 407495       | Optional Renew Solar Project Offset              | 0                  | (8,416)     | (8,416)     | 0                      | (5,446)     | (5,446)     | 0                 | (2,970)     | (2,970)     |
| 99        | 407496       | Def Palouse Wind & Thornton Sw St                | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 99        | 407497       | Amortization of BPA Settlement                   | 448,109            | 0           | 448,109     | 292,166                | 0           | 292,166     | 155,943           | 0           | 155,943     |
| E-OTX     |              | Taxes Other Than FIT--Prod & Trans               | 0                  | 21,099,627  | 21,099,627  | 0                      | 13,653,568  | 13,653,568  | 0                 | 7,446,059   | 7,446,059   |
|           |              | TOTAL P/T DEPR/AMRT/NON-FIT TAXES                | (6,114,028)        | 59,850,991  | 53,736,963  | (2,375,012)            | 38,729,576  | 36,354,564  | (3,739,016)       | 21,121,415  | 17,382,399  |
|           |              | TOTAL PRODUCTION & TRANSMISSION EXPENSES         | (1,673,070)        | 531,109,555 | 529,436,485 | (3,800,298)            | 343,680,995 | 339,880,697 | 2,127,228         | 187,428,560 | 189,555,788 |

|                                       |                  |
|---------------------------------------|------------------|
| RESULTS OF OPERATIONS                 | Report ID:       |
| <b>ELECTRIC OPERATING STATEMENT</b>   | <b>E-OPS-12A</b> |
| For Twelve Months Ended July 31, 2015 |                  |
| Average of Monthly Averages Basis     |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                                      | ***** SYSTEM ***** |           |             | ***** WASHINGTON ***** |           |            | ***** IDAHO ***** |           |            |
|-----------|---------|--|--------------------|-----------|-------------|------------------------|-----------|------------|-------------------|-----------|------------|
|           |         |  | Direct             | Allocated | Total       | Direct                 | Allocated | Total      | Direct            | Allocated | Total      |
|           |         | DISTRIBUTION EXPENSES:                           |                    |           |             |                        |           |            |                   |           |            |
|           |         | OPERATION:                                       |                    |           |             |                        |           |            |                   |           |            |
| 3         | 580000  | Supervision & Engineering                        | 1,084,596          | 2,699,623 | 3,784,219   | 775,718                | 1,817,116 | 2,592,834  | 308,878           | 882,507   | 1,191,385  |
| 3         | 582000  | Station Expense                                  | 562,589            | 109,003   | 671,592     | 297,724                | 73,370    | 371,094    | 264,865           | 35,633    | 300,498    |
| 3         | 583000  | Overhead Line Expense                            | 1,806,301          | 439,942   | 2,246,243   | 1,218,865              | 296,125   | 1,514,990  | 587,436           | 143,817   | 731,253    |
| 3         | 584000  | Underground Line Expense                         | 1,450,699          | 0         | 1,450,699   | 955,169                | 0         | 955,169    | 495,530           | 0         | 495,530    |
| 3         | 584100  | Energy Storage Equipment                         | 11,515             | 0         | 11,515      | 11,515                 | 0         | 11,515     | 0                 | 0         | 0          |
| 3         | 585000  | Street Light & Signal System Operation Expense   | 36,632             | 0         | 36,632      | 11,953                 | 0         | 11,953     | 24,679            | 0         | 24,679     |
| 3         | 586000  | Meter Expense                                    | 1,833,460          | 88,257    | 1,921,717   | 1,487,535              | 59,406    | 1,546,941  | 345,925           | 28,851    | 374,776    |
| 3         | 587000  | Customer Installations Expense                   | 461,622            | 124,124   | 585,746     | 243,752                | 83,548    | 327,300    | 217,870           | 40,576    | 258,446    |
| 3         | 588000  | Miscellaneous Distribution Expense               | 4,488,800          | 3,461,496 | 7,950,296   | 2,986,284              | 2,329,933 | 5,316,217  | 1,502,516         | 1,131,563 | 2,634,079  |
| 3         | 589000  | Rent   | 614                | 244,953   | 245,567     | 414                    | 164,878   | 165,292    | 200               | 80,075    | 80,275     |
|           |         | MAINTENANCE:                                     |                    |           |             |                        |           |            |                   |           |            |
| 3         | 590000  | Supervision & Engineering                        | 109,720            | 1,466,295 | 1,576,015   | 87,342                 | 986,963   | 1,074,305  | 22,378            | 479,332   | 501,710    |
| 3         | 591000  | Structures                                       | 315,268            | 67        | 315,335     | 209,308                | 45        | 209,353    | 105,960           | 22        | 105,982    |
| 3         | 592000  | Station Equipment                                | 809,316            | 196,301   | 1,005,617   | 641,967                | 132,130   | 774,097    | 167,349           | 64,171    | 231,520    |
| 3         | 592200  | Energy Storage Equipment                         | 0                  | 0         | 0           | 0                      | 0         | 0          | 0                 | 0         | 0          |
| 3         | 593000  | Overhead Lines                                   | 9,241,643          | (27,751)  | 9,213,892   | 5,988,743              | (18,679)  | 5,970,064  | 3,252,900         | (9,072)   | 3,243,828  |
| 3         | 594000  | Underground Lines                                | 946,976            | 0         | 946,976     | 609,751                | 0         | 609,751    | 337,225           | 0         | 337,225    |
| 3         | 595000  | Line Transformers                                | 397,150            | 410,384   | 807,534     | 300,595                | 276,229   | 576,824    | 96,555            | 134,155   | 230,710    |
| 3         | 596000  | Street Light & Signal System Maintenance Exp     | 714,840            | 0         | 714,840     | 473,530                | 0         | 473,530    | 241,310           | 0         | 241,310    |
| 3         | 597000  | Meters   | 22,060             | 0         | 22,060      | 19,543                 | 0         | 19,543     | 2,517             | 0         | 2,517      |
| 3         | 598000  | Miscellaneous Distribution Expense               | 405,147            | 251,515   | 656,662     | 305,247                | 169,295   | 474,542    | 99,900            | 82,220    | 182,120    |
|           |         | TOTAL DISTRIBUTION OPERATING EXP                 | 24,698,948         | 9,464,209 | 34,163,157  | 16,624,955             | 6,370,359 | 22,995,314 | 8,073,993         | 3,093,850 | 11,167,843 |
| E-DEPX    |         | Depreciation Expense-Distribution                | 39,624,827         | 16,283    | 39,641,110  | 24,727,209             | 10,960    | 24,738,169 | 14,897,618        | 5,323     | 14,902,941 |
| E-AMTX    |         | Amortization Expense-Franchises/Misc Intangibles | 26,997             | 0         | 26,997      | 26,997                 | 0         | 26,997     | 0                 | 0         | 0          |
| E-OTX     |         | Taxes Other Than FIT--Distribution               | 52,037,928         | 0         | 52,037,928  | 45,087,898             | 0         | 45,087,898 | 6,950,030         | 0         | 6,950,030  |
|           |         | TOTAL DISTR DEPR/AMRT/NON-FIT TAXES              | 91,689,752         | 16,283    | 91,706,035  | 69,842,104             | 10,960    | 69,853,064 | 21,847,648        | 5,323     | 21,852,971 |
|           |         | TOTAL DISTRIBUTION EXPENSES                      | 116,388,700        | 9,480,492 | 125,869,192 | 86,467,059             | 6,381,319 | 92,848,378 | 29,921,641        | 3,099,173 | 33,020,814 |

|                                       |                  |
|---------------------------------------|------------------|
| RESULTS OF OPERATIONS                 | Report ID:       |
| <b>ELECTRIC OPERATING STATEMENT</b>   | <b>E-OPS-12A</b> |
| For Twelve Months Ended July 31, 2015 |                  |
| Average of Monthly Averages Basis     |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                                   | ***** SYSTEM ***** |                   |                   | ***** WASHINGTON ***** |                   |                   | ***** IDAHO ***** |                   |                   |
|-----------|---------|---|--------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|           |         |   | Direct             | Allocated         | Total             | Direct                 | Allocated         | Total             | Direct            | Allocated         | Total             |
|           |         | <b>CUSTOMER ACCOUNTS EXPENSES:</b>            |                    |                   |                   |                        |                   |                   |                   |                   |                   |
| 2         | 901000  | Supervision                                   | 0                  | 338,219           | 338,219           | 0                      | 222,112           | 222,112           | 0                 | 116,107           | 116,107           |
| 2         | 902000  | Meter Reading Expenses                        | 2,768,600          | 144,243           | 2,912,843         | 2,501,260              | 94,726            | 2,595,986         | 267,340           | 49,517            | 316,857           |
| E-903     | 903XXX  | Customer Records & Collection Expenses        | 1,167,081          | 7,138,144         | 8,305,225         | 724,438                | 4,687,691         | 5,412,129         | 442,643           | 2,450,453         | 2,893,096         |
| 2         | 904000  | Uncollectible Accounts                        | 0                  | 2,920,619         | 2,920,619         | 0                      | 1,918,000         | 1,918,000         | 0                 | 1,002,619         | 1,002,619         |
| 2         | 905000  | Misc Customer Accounts                        | 0                  | 236,074           | 236,074           | 0                      | 155,032           | 155,032           | 0                 | 81,042            | 81,042            |
|           |         | <b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>       | <b>3,935,681</b>   | <b>10,777,299</b> | <b>14,712,980</b> | <b>3,225,698</b>       | <b>7,077,561</b>  | <b>10,303,259</b> | <b>709,983</b>    | <b>3,699,738</b>  | <b>4,409,721</b>  |
|           |         | <b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>  |                    |                   |                   |                        |                   |                   |                   |                   |                   |
| E-908     | 908XXX  | Customer Assistance Expenses                  | 25,353,764         | 455,511           | 25,809,275        | 18,854,594             | 299,139           | 19,153,733        | 6,499,170         | 156,372           | 6,655,542         |
| 2         | 909000  | Advertising                                   | 8,538              | 872,437           | 880,975           | 7,456                  | 572,938           | 580,394           | 1,082             | 299,499           | 300,581           |
| 2         | 910000  | Misc Customer Service & Info Exp              | 0                  | 151,337           | 151,337           | 0                      | 99,385            | 99,385            | 0                 | 51,952            | 51,952            |
|           |         | <b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>  | <b>25,362,302</b>  | <b>1,479,285</b>  | <b>26,841,587</b> | <b>18,862,050</b>      | <b>971,462</b>    | <b>19,833,512</b> | <b>6,500,252</b>  | <b>507,823</b>    | <b>7,008,075</b>  |
|           |         | <b>SALES EXPENSES:</b>                        |                    |                   |                   |                        |                   |                   |                   |                   |                   |
| 2         | 912000  | Demonstrating & Selling Expenses              | 0                  | 0                 | 0                 | 0                      | 0                 | 0                 | 0                 | 0                 | 0                 |
| 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>0</b>          | <b>0</b>          | <b>0</b>               | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          |
|           |         | <b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b> |                    |                   |                   |                        |                   |                   |                   |                   |                   |
| 4         | 920000  | Salaries                                      | 418,085            | 28,069,082        | 28,487,167        | 275,926                | 19,058,907        | 19,334,833        | 142,159           | 9,010,175         | 9,152,334         |
| 4         | 921000  | Office Supplies & Expenses                    | 97,165             | 4,394,731         | 4,491,896         | 97,161                 | 2,984,022         | 3,081,183         | 4                 | 1,410,709         | 1,410,713         |
| 4         | 922000  | Admin Exp Transferred--Credit                 | 0                  | (125,003)         | (125,003)         | 0                      | (84,877)          | (84,877)          | 0                 | (40,126)          | (40,126)          |
| 4         | 923000  | Outside Services Employed                     | 42,590             | 11,417,232        | 11,459,822        | 26,885                 | 7,752,301         | 7,779,186         | 15,705            | 3,664,931         | 3,680,636         |
| 4         | 924000  | Property Insurance Premium                    | 0                  | 1,316,874         | 1,316,874         | 0                      | 894,157           | 894,157           | 0                 | 422,717           | 422,717           |
| 4         | 925XXX  | Injuries and Damages                          | 44,806             | 3,650,807         | 3,695,613         | 44,649                 | 2,478,898         | 2,523,547         | 157               | 1,171,909         | 1,172,066         |
| 4         | 926XXX  | Employee Pensions and Benefits                | 0                  | 2,469,343         | 2,469,343         | 0                      | 1,676,684         | 1,676,684         | 0                 | 792,659           | 792,659           |
| 4         | 927000  | Franchise Requirements                        | 3,927              | 0                 | 3,927             | 0                      | 0                 | 0                 | 3,927             | 0                 | 3,927             |
| 1         | 928000  | Regulatory Commission Expenses                | 2,807,429          | 3,206,155         | 6,013,584         | 1,967,364              | 2,074,703         | 4,042,067         | 840,065           | 1,131,452         | 1,971,517         |
| 4         | 930000  | Miscellaneous General Expenses                | 140,737            | 3,398,531         | 3,539,268         | 94,896                 | 2,307,603         | 2,402,499         | 45,841            | 1,090,928         | 1,136,769         |
| 4         | 931000  | Rents   | 9,456              | 968,141           | 977,597           | 5,321                  | 657,368           | 662,689           | 4,135             | 310,773           | 314,908           |
| 4         | 935000  | Maintenance of General Plant                  | 999,122            | 9,381,727         | 10,380,849        | 543,834                | 6,370,193         | 6,914,027         | 455,288           | 3,011,534         | 3,466,822         |
|           |         | <b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>    | <b>4,563,317</b>   | <b>68,147,620</b> | <b>72,710,937</b> | <b>3,056,036</b>       | <b>46,169,959</b> | <b>49,225,995</b> | <b>1,507,281</b>  | <b>21,977,661</b> | <b>23,484,942</b> |

|                                       |  |                  |
|---------------------------------------|--|------------------|
| RESULTS OF OPERATIONS                 |  | Report ID:       |
| <b>ELECTRIC OPERATING STATEMENT</b>   |  | <b>E-OPS-12A</b> |
| For Twelve Months Ended July 31, 2015 |  |                  |
| Average of Monthly Averages Basis     |  |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                                       | ***** SYSTEM ***** |                    |                    | ***** WASHINGTON ***** |                    |                    | ***** IDAHO *****  |                    |                    |
|-----------|---------|---|--------------------|--------------------|--------------------|------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|           |         |   | Direct             | Allocated          | Total              | Direct                 | Allocated          | Total              | Direct             | Allocated          | Total              |
| E-DEPX    |         | Depreciation Expense-General                      | 1,657,742          | 13,808,857         | 15,466,599         | 1,228,596              | 9,376,214          | 10,604,810         | 429,146            | 4,432,643          | 4,861,789          |
| E-AMTX    |         | Amortization Expense-General Plant - 303000       | 0                  | 412,641            | 412,641            | 0                      | 279,938            | 279,938            | 0                  | 132,703            | 132,703            |
| E-AMTX    |         | Amortization Expense-Miscellaneous IT Intangible  | 1,022,074          | 10,986,862         | 12,008,936         | 1,008,878              | 7,460,080          | 8,468,958          | 13,196             | 3,526,782          | 3,539,978          |
| E-AMTX    |         | Amortization Expense-General Plant - 390200, 3962 | 0                  | 27,360             | 27,360             | 0                      | 18,578             | 18,578             | 0                  | 8,782              | 8,782              |
| 99        | 407229  | Idaho Earnings Test Amortization                  | (1,571,350)        | 0                  | (1,571,350)        | 0                      | 0                  | 0                  | (1,571,350)        | 0                  | (1,571,350)        |
| 99        | 407468  | Project Compass Deferral - ID                     | (1,400,010)        | 0                  | (1,400,010)        | 0                      | 0                  | 0                  | (1,400,010)        | 0                  | (1,400,010)        |
|           |         | <b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>      | <b>(291,544)</b>   | <b>25,235,720</b>  | <b>24,944,176</b>  | <b>2,237,474</b>       | <b>17,134,810</b>  | <b>19,372,284</b>  | <b>(2,529,018)</b> | <b>8,100,910</b>   | <b>5,571,892</b>   |
|           |         | <b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>         | <b>4,271,773</b>   | <b>93,383,340</b>  | <b>97,655,113</b>  | <b>5,293,510</b>       | <b>63,304,769</b>  | <b>68,598,279</b>  | <b>(1,021,737)</b> | <b>30,078,571</b>  | <b>29,056,834</b>  |
|           |         | <b>TOTAL EXPENSES BEFORE FIT</b>                  | <b>148,285,386</b> | <b>646,229,971</b> | <b>794,515,357</b> | <b>110,048,019</b>     | <b>421,416,106</b> | <b>531,464,125</b> | <b>38,237,367</b>  | <b>224,813,865</b> | <b>263,051,232</b> |
|           |         | <b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>     |                    |                    | <b>210,053,125</b> |                        |                    | <b>139,840,170</b> |                    |                    | <b>70,212,955</b>  |
| E-FIT     |         | FEDERAL INCOME TAX--Normal Accrual                |                    |                    | (12,833,225)       |                        |                    | (7,438,821)        |                    |                    | (5,394,404)        |
| E-FIT     |         | DEFERRED FEDERAL INCOME TAX                       |                    |                    | 68,500,843         |                        |                    | 44,922,066         |                    |                    | 23,578,777         |
| E-FIT     |         | AMORTIZED ITC - NOXON                             |                    |                    | (195,528)          |                        |                    | (126,526)          |                    |                    | (69,002)           |
|           |         | <b>ELECTRIC NET OPERATING INCOME (LOSS)</b>       |                    |                    | <b>154,581,035</b> |                        |                    | <b>102,483,451</b> |                    |                    | <b>52,097,584</b>  |

ALLOCATION RATIOS:

|       |    |                                       |          |         |         |
|-------|----|---------------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio         | 100.000% | 64.710% | 35.290% |
| E-ALL | 2  | Number of Customers - AMA             | 100.000% | 65.671% | 34.329% |
| E-ALL | 3  | Direct Distribution Operating Expense | 100.000% | 67.310% | 32.690% |
| E-ALL | 4  | Jurisdictional 4-Factor Ratio         | 100.000% | 67.900% | 32.100% |
| E-ALL | 99 | Not Allocated                         | 0.000%   | 0.000%  | 0.000%  |

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION OF OTHER REVENUE**  
For Twelve Months Ended July 31, 2015  
Average of Monthly Averages Basis

Report ID:  
**E-456-12A**

AVISTA UTILITIES

| Ref/Basis         | Account | Description                    | ***** SYSTEM ***** |             |             | ***** WASHINGTON ***** |            |             | ***** IDAHO ***** |            |            |
|-------------------|---------|--------------------------------|--------------------|-------------|-------------|------------------------|------------|-------------|-------------------|------------|------------|
|                   |         |                                | Direct             | Allocated   | Total       | Direct                 | Allocated  | Total       | Direct            | Allocated  | Total      |
| 1                 | 456000  | OTHER ELECTRIC REV-MISCELLANEO | 20,631             | 1,340,210   | 1,360,841   | 20,431                 | 867,250    | 887,681     | 200               | 472,960    | 473,160    |
| 1                 | 456010  | OTHER ELECTRIC REV-FINANCIAL   | 0                  | 17,672,120  | 17,672,120  | 0                      | 11,435,629 | 11,435,629  | 0                 | 6,236,491  | 6,236,491  |
| 1                 | 456015  | OTHER ELECTRIC REV-CT FUEL SAL | 0                  | 10,353,547  | 10,353,547  | 0                      | 6,699,780  | 6,699,780   | 0                 | 3,653,767  | 3,653,767  |
| 1                 | 456016  | OTHER ELECTRIC REV-RESOURCE OP | 162,500            | 3,520,027   | 3,682,527   | 162,500                | 2,277,809  | 2,440,309   | 0                 | 1,242,218  | 1,242,218  |
| 1                 | 456017  | OTHER ELECTRIC REV-NON RESOURC | 0                  | 60,244      | 60,244      | 0                      | 38,984     | 38,984      | 0                 | 21,260     | 21,260     |
| 1                 | 456020  | OTHER ELECTRIC REV-SALE OF EXC | 0                  | 12,665      | 12,665      | 0                      | 8,196      | 8,196       | 0                 | 4,469      | 4,469      |
| 1                 | 456100  | TRANSMISSION REVENUE OF OTHERS | 0                  | 11,560,198  | 11,560,198  | 0                      | 7,480,604  | 7,480,604   | 0                 | 4,079,594  | 4,079,594  |
| 1                 | 456120  | PARALLEL CAPACITY SUPPORT REVE | 0                  | 3,192,000   | 3,192,000   | 0                      | 2,065,543  | 2,065,543   | 0                 | 1,126,457  | 1,126,457  |
| 1                 | 456130  | ANCILLARY SERVICES REVENUE     | 0                  | 966,536     | 966,536     | 0                      | 625,445    | 625,445     | 0                 | 341,091    | 341,091    |
| 1                 | 456150  | OTHER ELECTRIC REV-CT FUEL SAL | 0                  | 0           | 0           | 0                      | 0          | 0           | 0                 | 0          | 0          |
| 1                 | 456160  | OTHER ELECTRIC REV-RES OPTIM O | 0                  | 0           | 0           | 0                      | 0          | 0           | 0                 | 0          | 0          |
| 1                 | 456328  | RESIDENTIAL DECOUPLING DEFERRE | 1,791,681          | 0           | 1,791,681   | 1,791,681              | 0          | 1,791,681   | 0                 | 0          | 0          |
| 1                 | 456329  | AMORTIZATION RES DECOUPLING DE | 0                  | 0           | 0           | 0                      | 0          | 0           | 0                 | 0          | 0          |
| 1                 | 456338  | NON-RES DECOUPLING DEFERRED RE | (2,822,718)        | 0           | (2,822,718) | (2,822,718)            | 0          | (2,822,718) | 0                 | 0          | 0          |
| 1                 | 456339  | AMORTIZATION NON-RES DECOUPLIN | 0                  | 0           | 0           | 0                      | 0          | 0           | 0                 | 0          | 0          |
| 1                 | 456700  | OTHER ELECTRIC REV-LOW VOLTAGE | 147,343            | 0           | 147,343     | 99,061                 | 0          | 99,061      | 48,282            | 0          | 48,282     |
| 1                 | 456705  | LOW VOLTAGE B ON A             | 0                  | 928,944     | 928,944     | 0                      | 601,120    | 601,120     | 0                 | 327,824    | 327,824    |
| 1                 | 456710  | OTHER ELECTRIC REVENUE-TRANSM  | 0                  | 0           | 0           | 0                      | 0          | 0           | 0                 | 0          | 0          |
| 1                 | 456711  | OTHER ELECTRIC REV BOOKOUT OFF | 0                  | (304,324)   | (304,324)   | 0                      | (196,928)  | (196,928)   | 0                 | (107,396)  | (107,396)  |
| 1                 | 456720  | OTHER ELEC REV-TURBINE GAS BOO | 0                  | 304,324     | 304,324     | 0                      | 196,928    | 196,928     | 0                 | 107,396    | 107,396    |
| 1                 | 456730  | OTHER ELEC REV-INTRACO THERMAL | 0                  | 60,598,404  | 60,598,404  | 0                      | 39,213,227 | 39,213,227  | 0                 | 21,385,177 | 21,385,177 |
| TOTAL ACCOUNT 456 |         |                                | (700,563)          | 110,204,895 | 109,504,332 | (749,045)              | 71,313,587 | 70,564,542  | 48,482            | 38,891,308 | 38,939,790 |

ALLOCATION RATIOS:

|       |   |                               |          |         |         |
|-------|---|-------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 64.710% | 35.290% |
|-------|---|-------------------------------|----------|---------|---------|

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                               | Report ID:       |
| <b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b> | <b>E-555-12A</b> |
| For Twelve Months Ended July 31, 2015               |                  |
| Average of Monthly Averages Basis                   |                  |

AVISTA UTILITIES

| Ref/Basis         | Account       | Description                   | ***** SYSTEM ***** |             |             | ***** WASHINGTON ***** |             |             | ***** IDAHO ***** |            |            |
|-------------------|---------------|-------------------------------|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|------------|------------|
|                   |               |                               | Direct             | Allocated   | Total       | Direct                 | Allocated   | Total       | Direct            | Allocated  | Total      |
| 1                 | 555000/555100 | Purchased Power               | 0                  | 169,171,100 | 169,171,100 | 0                      | 109,470,619 | 109,470,619 | 0                 | 59,700,481 | 59,700,481 |
| 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  | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0          | 0          |
| 1                 | 555550        | Non Monetary - Exchange Power | 0                  | 140,866     | 140,866     | 0                      | 91,154      | 91,154      | 0                 | 49,712     | 49,712     |
| 1                 | 555690        | Generation Other - Lancaster  | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0          | 0          |
| 1                 | 555700        | Bookout Purchases             | 0                  | 7,347,648   | 7,347,648   | 0                      | 4,754,663   | 4,754,663   | 0                 | 2,592,985  | 2,592,985  |
| 1                 | 555710        | Intercompany Purchase         | 0                  | 1,498,102   | 1,498,102   | 0                      | 969,422     | 969,422     | 0                 | 528,680    | 528,680    |
| TOTAL ACCOUNT 555 |               |                               | 0                  | 178,157,716 | 178,157,716 | 0                      | 115,285,858 | 115,285,858 | 0                 | 62,871,858 | 62,871,858 |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio | 100.000% | 64.710% | 35.290% |
| E-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                                     | Report ID:       |
| <b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b> | <b>E-557-12A</b> |
| For Twelve Months Ended July 31, 2015                     |                  |
| Average of Monthly Averages Basis                         |                  |

AVISTA UTILITIES

| Ref/Basis         | Account | Description                                | ***** SYSTEM ***** |             |             | ***** WASHINGTON ***** |             |             | ***** IDAHO ***** |             |             |
|-------------------|---------|--|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
|                   |         |  | Direct             | Allocated   | Total       | Direct                 | Allocated   | Total       | Direct            | Allocated   | Total       |
| 1                 | 557000  | Other Expenses                             | 0                  | 5,999,879   | 5,999,879   | 0                      | 3,882,522   | 3,882,522   | 0                 | 2,117,357   | 2,117,357   |
| 1                 | 557010  | Other Power Supply Expense - Financial     | 0                  | 27,929,246  | 27,929,246  | 0                      | 18,073,015  | 18,073,015  | 0                 | 9,856,231   | 9,856,231   |
| 1                 | 557150  | Fuel - Economic Dispatch                   | 0                  | (5,554,842) | (5,554,842) | 0                      | (3,594,538) | (3,594,538) | 0                 | (1,960,304) | (1,960,304) |
| 1                 | 557160  | Power Supply Expense - Miscellaneous       | (4,665,036)        | 1,229       | (4,663,807) | (2,818,237)            | 795         | (2,817,442) | (1,846,799)       | 434         | (1,846,365) |
| 99                | 557161  | Unbilled Add-Ons                           | 739,907            | 0           | 739,907     | 205,992                | 0           | 205,992     | 533,915           | 0           | 533,915     |
| 1                 | 557170  | Broker Fees - Power                        | 0                  | 430,841     | 430,841     | 0                      | 278,797     | 278,797     | 0                 | 152,044     | 152,044     |
| 1                 | 557171  | REC Broker Fees                            | 46,615             | 65,023      | 111,638     | 46,615                 | 42,076      | 88,691      | 0                 | 22,947      | 22,947      |
| 1                 | 557172  | Trade Reporting                            | 0                  | 4,428       | 4,428       | 0                      | 2,865       | 2,865       | 0                 | 1,563       | 1,563       |
| 1                 | 557200  | Nez Perce                                  | 818,702            | 0           | 818,702     | 497,498                | 0           | 497,498     | 321,204           | 0           | 321,204     |
| 99                | 557280  | Washington ERM Deferred                    | 3,553,705          | 0           | 3,553,705   | 3,553,705              | 0           | 3,553,705   | 0                 | 0           | 0           |
| 99                | 557270  | Other Power Supply Expense - Other Exp     | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 99                | 557290  | Washington ERM Amortization                | (8,427,771)        | 0           | (8,427,771) | (8,427,771)            | 0           | (8,427,771) | 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         | 2,032,444          | 0           | 2,032,444   | 2,032,444              | 0           | 2,032,444   | 0                 | 0           | 0           |
| 99                | 557324  | Def Power Supply Exp-REC Amort             | (3,016,006)        | 0           | (3,016,006) | (3,016,006)            | 0           | (3,016,006) | 0                 | 0           | 0           |
| 99                | 557331  | Reardan Wind Costs                         | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 99                | 557380  | Idaho PCA Deferred                         | (1,588,823)        | 0           | (1,588,823) | 0                      | 0           | 0           | (1,588,823)       | 0           | (1,588,823) |
| 99                | 557390  | Idaho PCA Amortization                     | 5,003,390          | 0           | 5,003,390   | 0                      | 0           | 0           | 5,003,390         | 0           | 5,003,390   |
| 1                 | 557395  | Optional Renewable Power Expense Offset    | 0                  | 802         | 802         | 0                      | 519         | 519         | 0                 | 283         | 283         |
| 1                 | 557610  | Other Expenses - Exposure                  | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 1                 | 557700  | Turbine Gas Bookout Expense                | 0                  | 3,703,204   | 3,703,204   | 0                      | 2,396,343   | 2,396,343   | 0                 | 1,306,861   | 1,306,861   |
| 1                 | 557711  | Turbine Gas Bookout Offset                 | 0                  | (3,703,204) | (3,703,204) | 0                      | (2,396,343) | (2,396,343) | 0                 | (1,306,861) | (1,306,861) |
| 1                 | 557730  | Other Power Exp - Intracompany Thermal Gas | 0                  | 61,933,262  | 61,933,262  | 0                      | 40,077,014  | 40,077,014  | 0                 | 21,856,248  | 21,856,248  |
| TOTAL ACCOUNT 557 |         |  | (5,502,873)        | 90,809,868  | 85,306,995  | (7,925,760)            | 58,763,065  | 50,837,305  | 2,422,887         | 32,046,803  | 34,469,690  |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio | 100.000% | 64.710% | 35.290% |
| E-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |



|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                                     | Report ID:       |
| <b>ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE</b> | <b>E-903-12A</b> |
| For Twelve Months Ended July 31, 2015                     |                  |
| Average of Monthly Averages Basis                         |                  |

AVISTA UTILITIES

| Ref/Basis         | Account | Description                      | ***** SYSTEM ***** |           |           | ***** WASHINGTON ***** |           |           | ***** IDAHO ***** |           |           |
|-------------------|---------|----------------------------------|--------------------|-----------|-----------|------------------------|-----------|-----------|-------------------|-----------|-----------|
|                   |         |                                  | Direct             | Allocated | Total     | Direct                 | Allocated | Total     | Direct            | Allocated | Total     |
| 2                 | 903000  | Customer Records and Collections | 1,167,081          | 7,138,144 | 8,305,225 | 724,438                | 4,687,691 | 5,412,129 | 442,643           | 2,450,453 | 2,893,096 |
| 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 |         |                                  | 1,167,081          | 7,138,144 | 8,305,225 | 724,438                | 4,687,691 | 5,412,129 | 442,643           | 2,450,453 | 2,893,096 |

ALLOCATION RATIOS:

|       |    |  |          |         |         |
|-------|----|--|----------|---------|---------|
| E-ALL | 2  | Number of Customers - AMA              | 100.000% | 65.671% | 34.329% |
| E-ALL | 12 | Net Electric Plant (before DFIT) - AMA | 100.000% | 65.217% | 34.783% |

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                                      | Report ID:       |
| <b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b> | <b>E-908-12A</b> |
| For Twelve Months Ended July 31, 2015                      |                  |
| 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                 | 358,541            | 455,511        | 814,052           | 257,557                | 299,139        | 556,696           | 100,984           | 156,372        | 257,356          |
| 99        | 908600  | Public Purpose Tariff Rider Expense Offset  | 25,201,892         | 0              | 25,201,892        | 18,679,257             | 0              | 18,679,257        | 6,522,635         | 0              | 6,522,635        |
| 99        | 908610  | Limited Income Tax Refund Program           | 233,109            | 0              | 233,109           | 233,109                | 0              | 233,109           | 0                 | 0              | 0                |
| 99        | 908690  | Unbilled Public Purpose Tariff Amortization | (439,778)          | 0              | (439,778)         | (315,329)              | 0              | (315,329)         | (124,449)         | 0              | (124,449)        |
| 99        | 908990  | DSM Amortization                            | 0                  | 0              | 0                 | 0                      | 0              | 0                 | 0                 | 0              | 0                |
|           |         | <b>TOTAL ACCOUNT 908</b>                    | <b>25,353,764</b>  | <b>455,511</b> | <b>25,809,275</b> | <b>18,854,594</b>      | <b>299,139</b> | <b>19,153,733</b> | <b>6,499,170</b>  | <b>156,372</b> | <b>6,655,542</b> |

ALLOCATION RATIOS:

|       |    |                           |          |         |         |
|-------|----|---------------------------|----------|---------|---------|
| E-ALL | 2  | Number of Customers - AMA | 100.000% | 65.671% | 34.329% |
| E-ALL | 99 | Not Allocated             | 0.000%   | 0.000%  | 0.000%  |

|  |                                |
|--|--------------------------------|
| RESULTS OF OPERATIONS  | Report ID:<br><b>E-INT-12A</b> |
| <b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>                                 |                                |
| For Twelve Months Ended July 31, 2015<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

| Ref/Basis | Description                            | System        | Washington    | Idaho       |
|-----------|--|---------------|---------------|-------------|
|           | Debt                                   |               |               |             |
| 1         | Capital Structure - Debt Ratio         |               | 51.62%        | 51.62%      |
| 2         | Cost of Debt                           |               | 5.386%        | 5.362%      |
|           | Total Weighted Cost                    |               | 2.780%        | 2.768%      |
| E-APL     | Net Rate Base                          | 1,969,907,310 | 1,295,219,065 | 674,688,245 |
|           | Interest Deduction for FIT Calculation | 54,682,461    | 36,007,090    | 18,675,371  |
| 1         | AMA Actual Debt Ratio                  |               |               |             |
| 2         | AMA Actual Debt Cost                   |               |               |             |

|  |                                |
|--|--------------------------------|
| RESULTS OF OPERATIONS  | Report ID:<br><b>E-FIT-12A</b> |
| <b>ELECTRIC FEDERAL INCOME TAXES</b>                                       |                                |
| For Twelve Months Ended July 31, 2015<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

| Ref/Basis                                | Description                                    | System        | Washington    | Idaho        |
|--|--|---------------|---------------|--------------|
| Calculation of Taxable Operating Income: |  |               |               |              |
| E-OPS                                    | Operating Revenue                              | 1,004,568,482 | 671,304,295   | 333,264,187  |
| E-OPS                                    | Less: Operating & Maintenance Expense          | 624,128,183   | 405,884,213   | 218,243,970  |
| E-OPS                                    | Less: Book Deprec/Amort and Reg Amortizations  | 97,249,619    | 66,838,446    | 30,411,173   |
| E-OTX                                    | Less: Taxes Other than FIT                     | 73,137,555    | 58,741,466    | 14,396,089   |
|  | Net Operating Income Before FIT                | 210,053,125   | 139,840,170   | 70,212,955   |
| E-INT                                    | Less: Interest Expense                         | 54,682,461    | 36,007,090    | 18,675,371   |
| E-OPS                                    | Less: Colstrip 3 AFUDC Reallocation Adj        | 0             | (145,536)     | 145,536      |
| E-SCM                                    | Plus: Schedule M Adjustments                   | (191,546,055) | (124,914,687) | (66,631,368) |
|  | Taxable Net Operating Income                   | (36,175,391)  | (20,936,071)  | (15,239,320) |
|  | Tax Rate                                       | 35.00%        | 35.00%        | 35.00%       |
|  | Total Federal Income Tax                       | (12,661,387)  | (7,327,625)   | (5,333,762)  |
| 1  | Production Tax Credit                          | (171,838)     | (111,196)     | (60,642)     |
| 1  | Investment Tax Credit - Noxon *                | 0             | 0             | 0            |
|  | Total Net Federal Income Tax                   | (12,833,225)  | (7,438,821)   | (5,394,404)  |
| E-DTE                                    | Deferred FIT                                   | 68,500,843    | 44,922,066    | 23,578,777   |
| 1  | 411400 Amortized Investment Tax Credit - Noxon | (195,528)     | (126,526)     | (69,002)     |
|  | Total Net FIT/Deferred FIT                     | 55,472,090    | 37,356,719    | 18,115,371   |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio | 100.000% | 64.710% | 35.290% |
| E-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |

\* Deferred taxes are in Deferred FIT balance

|                                       |                  |
|---------------------------------------|------------------|
| RESULTS OF OPERATIONS                 | Report ID:       |
| <b>ELECTRIC SCHEDULE M ITEMS</b>      | <b>E-SCM-12A</b> |
| For Twelve Months Ended July 31, 2015 |                  |
| Average of Monthly Averages Basis     |                  |

AVISTA UTILITIES

| Ref/Basis | Description  | ***** SYSTEM ***** |               |               | ***** WASHINGTON ***** |               |               | ***** IDAHO ***** |              |              |
|-----------|--|--------------------|---------------|---------------|------------------------|---------------|---------------|-------------------|--------------|--------------|
|           |  | Direct             | Allocated     | Total         | Direct                 | Allocated     | Total         | Direct            | Allocated    | Total        |
|           | 997000 Book Depreciation & Amortization            | 42,331,641         | 62,894,977    | 105,226,618   | 26,991,681             | 41,504,538    | 68,496,219    | 15,339,960        | 21,390,439   | 36,730,399   |
| 12        | 997001 Contributions In Aid of Construction        | 0                  | 4,514,485     | 4,514,485     | 0                      | 2,944,212     | 2,944,212     | 0                 | 1,570,273    | 1,570,273    |
| 2         | 997002 Injuries and Damages                        | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 12        | 997003 Salvage                                     | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 99        | 997004 Boulder Park Write Off                      | (104,782)          | 0             | (104,782)     | 0                      | 0             | 0             | (104,782)         | 0            | (104,782)    |
| 4         | 997005 FAS106 Current Retiree Medical Accrual      | 0                  | 1,844,016     | 1,844,016     | 0                      | 1,252,087     | 1,252,087     | 0                 | 591,929      | 591,929      |
| 99        | 997007 Idaho PCA                                   | 3,414,567          | 0             | 3,414,567     | 0                      | 0             | 0             | 3,414,567         | 0            | 3,414,567    |
| 4         | 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                      | (21,890)      | (21,890)      | 0                 | (11,938)     | (11,938)     |
| 4         | 997015 Airplane Lease Payments                     | 0                  | 458,611       | 458,611       | 0                      | 311,397       | 311,397       | 0                 | 147,214      | 147,214      |
| 12        | 997016 Redemption Expense Amortization             | 0                  | 1,303,668     | 1,303,668     | 0                      | 850,213       | 850,213       | 0                 | 453,455      | 453,455      |
| 99        | 997017 Amort - Invest in Exch Pwr (405.92,.93,.95, | 2,450,031          | 0             | 2,450,031     | 2,450,031              | 0             | 2,450,031     | 0                 | 0            | 0            |
| 4         | 997018 DSM Tariff Rider                            | 4,538,254          | 0             | 4,538,254     | 3,163,065              | 0             | 3,163,065     | 1,375,189         | 0            | 1,375,189    |
| 99        | 997019 CSS Temporary Service Fees                  | 449,708            | 0             | 449,708       | 217,189                | 0             | 217,189       | 232,519           | 0            | 232,519      |
| 4         | 997020 FAS87 Current Pension Accrual               | 0                  | 3,621,762     | 3,621,762     | 0                      | 2,459,176     | 2,459,176     | 0                 | 1,162,586    | 1,162,586    |
| 99        | 997021 Wartsilla Generators Amortization           | 153,132            | 0             | 153,132       | 153,132                | 0             | 153,132       | 0                 | 0            | 0            |
| 99        | 997024 Kettle Falls Disallowance                   | (134,592)          | 0             | (134,592)     | (134,592)              | 0             | (134,592)     | 0                 | 0            | 0            |
| 2         | 997027 Uncollectibles                              | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 99        | 997028 RTO Funding Amortization                    | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 4         | 997029 FAS106 Post Retirement Benefits             | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 99        | 997031 Decoupling Mechanism                        | 952,018            | 0             | 952,018       | 952,018                | 0             | 952,018       | 0                 | 0            | 0            |
| 12        | 997032 Interest Rate Swaps                         | 0                  | 4,216,504     | 4,216,504     | 0                      | 2,749,877     | 2,749,877     | 0                 | 1,466,627    | 1,466,627    |
| 4         | 997033 BPA Residential Exchange                    | (1,580,852)        | 0             | (1,580,852)   | (1,026,254)            | 0             | (1,026,254)   | (554,598)         | 0            | (554,598)    |
| 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                  | (346,582)     | (346,582)     | 0                      | (224,273)     | (224,273)     | 0                 | (122,309)    | (122,309)    |
| 99        | 997043 Washington Deferred Power Costs             | (4,874,066)        | 0             | (4,874,066)   | (4,874,066)            | 0             | (4,874,066)   | 0                 | 0            | 0            |
| 1         | 997044 Non-Monetary Power Costs                    | 0                  | 140,866       | 140,866       | 0                      | 91,154        | 91,154        | 0                 | 49,712       | 49,712       |
| 1         | 997045 Section 199 Manufacturing Deduction         | 0                  | (537,500)     | (537,500)     | 0                      | (347,816)     | (347,816)     | 0                 | (189,684)    | (189,684)    |
| 99        | 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)    | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 12        | 997048 AFUDC                                       | 0                  | (3,508,672)   | (3,508,672)   | 0                      | (2,288,251)   | (2,288,251)   | 0                 | (1,220,421)  | (1,220,421)  |
| 11        | 997049 Tax Depreciation                            | 0                  | (210,579,246) | (210,579,246) | 0                      | (135,463,523) | (135,463,523) | 0                 | (75,115,723) | (75,115,723) |
| 99        | 997050 CS2 Levelized Return                        | 51,124             | 0             | 51,124        | 0                      | 0             | 0             | 51,124            | 0            | 51,124       |
| 99        | 997051 Wind Generation AFUDC - ID                  | 577,869            | 0             | 577,869       | 0                      | 0             | 0             | 577,869           | 0            | 577,869      |
| 1         | 997052 Noxon Spill                                 | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 4         | 997053 Renewable Energy Cert Fees                  | 0                  | 46,615        | 46,615        | 0                      | 31,652        | 31,652        | 0                 | 14,963       | 14,963       |
| 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:       |
| <b>ELECTRIC SCHEDULE M ITEMS</b>      | <b>E-SCM-12A</b> |
| For Twelve Months Ended July 31, 2015 |                  |
| 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                     | 0                  | 0                    | 0                    | 0                      | 0                    | 0                    | 0                 | 0                   | 0                   |
| 4         | 997062 Gain on Sale of Office Bldg             | 0                  | 0                    | 0                    | 0                      | 0                    | 0                    | 0                 | 0                   | 0                   |
| 1         | 997063 CDA Lake Settlement                     | 183,093            | 884,086              | 1,067,179            | 152,118                | 572,092              | 724,210              | 30,975            | 311,994             | 342,969             |
| 99        | 997064 Chicago Climate Exchange                | 0                  | 0                    | 0                    | 0                      | 0                    | 0                    | 0                 | 0                   | 0                   |
| 99        | 997065 Amortization - Unbilled Revenue Add-Ins | 314,344            | 0                    | 314,344              | (175,752)              | 0                    | (175,752)            | 490,096           | 0                   | 490,096             |
| 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                   |
| 99        | 997073 DSIT Amortization - ID                  | 0                  | 0                    | 0                    | 0                      | 0                    | 0                    | 0                 | 0                   | 0                   |
| 11        | 997080 Book Transportation Depreciation        | 0                  | 5,594,488            | 5,594,488            | 0                      | 3,598,878            | 3,598,878            | 0                 | 1,995,610           | 1,995,610           |
| 4         | 997081 Deferred Compensation                   | 0                  | (351,721)            | (351,721)            | 0                      | (238,819)            | (238,819)            | 0                 | (112,902)           | (112,902)           |
| 4         | 997082 Meal Disallowances                      | 0                  | 406,867              | 406,867              | 0                      | 276,263              | 276,263              | 0                 | 130,604             | 130,604             |
| 4         | 997083 Paid Time Off                           | 0                  | 263,364              | 263,364              | 0                      | 178,824              | 178,824              | 0                 | 84,540              | 84,540              |
| 2         | 997084 Customer Uncollectibles                 | 0                  | 3,064,983            | 3,064,983            | 0                      | 2,012,805            | 2,012,805            | 0                 | 1,052,178           | 1,052,178           |
| 99        | 997088 Deferred O&M Colstrip & CS2             | 688,618            | 0                    | 688,618              | 973,692                | 0                    | 973,692              | (285,074)         | 0                   | (285,074)           |
| 99        | 997089 CNC Transmission                        | 83,261             | 0                    | 83,261               | 68,591                 | 0                    | 68,591               | 14,670            | 0                   | 14,670              |
| 99        | 997091 LIDAR O&M Reg Def DFIT                  | 28,074             | 0                    | 28,074               | 28,074                 | 0                    | 28,074               | 0                 | 0                   | 0                   |
| 99        | 997092 Smart Grid                              | 1,151,793          | 0                    | 1,151,793            | 1,151,793              | 0                    | 1,151,793            | 0                 | 0                   | 0                   |
| 99        | 997093 EWEB Renewable Energy Credits           | 0                  | 0                    | 0                    | 0                      | 0                    | 0                    | 0                 | 0                   | 0                   |
| 99        | 997094 Palouse Wind & Thornton                 | 0                  | 0                    | 0                    | 0                      | 0                    | 0                    | 0                 | 0                   | 0                   |
| 99        | 997095 WA REC Deferral                         | (1,936,589)        | 0                    | (1,936,589)          | (1,936,589)            | 0                    | (1,936,589)          | 0                 | 0                   | 0                   |
| 1         | 997096 CDA Settlement Costs                    | 0                  | 32,721               | 32,721               | 0                      | 21,174               | 21,174               | 0                 | 11,547              | 11,547              |
| 99        | 997097 BPA Parallel Capacity                   | (2,466,066)        | 0                    | (2,466,066)          | (1,161,945)            | 0                    | (1,161,945)          | (1,304,121)       | 0                   | (1,304,121)         |
| 99        | 997098 Provision for Rate Refund               | 4,959,133          | 0                    | 4,959,133            | 560,000                | 0                    | 560,000              | 4,399,133         | 0                   | 4,399,133           |
| 1         | 997099 Kettle Falls Diesel Leak                | 0                  | (470,587)            | (470,587)            | 0                      | (304,517)            | (304,517)            | 0                 | (166,070)           | (166,070)           |
| 99        | 997100 WA REC Amort                            | 1,060,567          | 0                    | 1,060,567            | 1,060,567              | 0                    | 1,060,567            | 0                 | 0                   | 0                   |
| 1         | 997101 Repairs 481 (a)                         | 0                  | (115,785,481)        | (115,785,481)        | 0                      | (74,924,785)         | (74,924,785)         | 0                 | (40,860,696)        | (40,860,696)        |
| 1         | 997102 Amort Idaho Earnings Test (254229)      | (1,472,609)        | 0                    | (1,472,609)          | 0                      | 0                    | 0                    | (1,472,609)       | 0                   | (1,472,609)         |
| 99        | 997103 Def Project Compass                     | (1,400,010)        | 0                    | (1,400,010)          | 0                      | 0                    | 0                    | (1,400,010)       | 0                   | (1,400,010)         |
| 99        | 997104 Spokane River TDG                       | (1,170,680)        | 0                    | (1,170,680)          | (701,787)              | 0                    | (701,787)            | (468,893)         | 0                   | (468,893)           |
|           | <b>TOTAL SCHEDULE M ADJUSTMENTS</b>            | <b>53,350,239</b>  | <b>(242,325,604)</b> | <b>(191,546,055)</b> | <b>30,044,845</b>      | <b>(154,959,532)</b> | <b>(124,914,687)</b> | <b>20,734,704</b> | <b>(87,366,072)</b> | <b>(66,631,368)</b> |

ALLOCATION RATIOS:

|       |    |  |          |         |         |
|-------|----|--|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio          | 100.000% | 64.710% | 35.290% |
| E-ALL | 2  | Number of Customers - AMA              | 100.000% | 65.671% | 34.329% |
| E-ALL | 4  | Jurisdictional 4-Factor Ratio          | 100.000% | 67.900% | 32.100% |
| E-ALL | 11 | Book Depreciation                      | 100.000% | 64.329% | 35.671% |
| E-ALL | 12 | Net Electric Plant (before DFIT) - AMA | 100.000% | 65.217% | 34.783% |
| 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 July 31, 2015        |                  |
| Average of Monthly Averages Basis            |                  |

AVISTA UTILITIES

| ef/Bas                                    | Acct No | Description                                    | ***** SYSTEM ***** |             |             | ***** WASHINGTON ***** |            |             | ***** IDAHO ***** |            |             |
|---|---------|--|--------------------|-------------|-------------|------------------------|------------|-------------|-------------------|------------|-------------|
|   |         |  | Direct             | Allocated   | Total       | Direct                 | Allocated  | Total       | Direct            | Allocated  | Total       |
| 14  | 410100  | Deferred Federal Income Tax Expense - Allocate | 0                  | 71,508,673  | 71,508,673  | 0                      | 45,727,651 | 45,727,651  | 0                 | 25,781,022 | 25,781,022  |
| 99  | 410100  | Deferred Federal Income Tax Expense - Washin   | 2,244,525          | 0           | 2,244,525   | 2,244,525              | 0          | 2,244,525   | 0                 | 0          | 0           |
| 99  | 410100  | Deferred Federal Income Tax Expense - Idaho    | (718,058)          | 0           | (718,058)   | 0                      | 0          | 0           | (718,058)         | 0          | (718,058)   |
|   | 410100  | Total  | 1,526,467          | 71,508,673  | 73,035,140  | 2,244,525              | 45,727,651 | 47,972,176  | (718,058)         | 25,781,022 | 25,062,964  |
| 14  | 411100  | Deferred Federal Income Tax Expense - Allocate | 0                  | (1,113,553) | (1,113,553) | 0                      | (712,084)  | (712,084)   | 0                 | (401,469)  | (401,469)   |
| 99  | 411100  | Deferred Federal Income Tax Expense - Washin   | (2,338,026)        | 0           | (2,338,026) | (2,338,026)            | 0          | (2,338,026) | 0                 | 0          | 0           |
| 99  | 411100  | Deferred Federal Income Tax Expense - Idaho    | (1,082,718)        | 0           | (1,082,718) | 0                      | 0          | 0           | (1,082,718)       | 0          | (1,082,718) |
|   | 411100  | Total  | (3,420,744)        | (1,113,553) | (4,534,297) | (2,338,026)            | (712,084)  | (3,050,110) | (1,082,718)       | (401,469)  | (1,484,187) |
| Total Deferred Federal Income Tax Expense |         |  | (1,894,277)        | 70,395,120  | 68,500,843  | (93,501)               | 45,015,567 | 44,922,066  | (1,800,776)       | 25,379,553 | 23,578,777  |

|       |    |                                  |          |         |         |
|-------|----|----------------------------------|----------|---------|---------|
| E-ALL | 14 | Net Allocated Schedule M's - AMA | 100.000% | 63.947% | 36.053% |
| E-ALL | 99 | Not Allocated                    | 0.000%   | 0.000%  | 0.000%  |

|                                       |                  |
|---------------------------------------|------------------|
| RESULTS OF OPERATIONS                 | Report ID:       |
| <b>ELECTRIC TAXES OTHER THAN FIT</b>  | <b>E-OTX-12A</b> |
| For Twelve Months Ended July 31, 2015 |                  |
| 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                  | 35,955     | 35,955     | 0                      | 23,266     | 23,266     | 0                 | 12,689    | 12,689     |
| 1                               | 408140  | State Kwh Generation Tax                  | 0                  | 1,626,955  | 1,626,955  | 0                      | 1,052,803  | 1,052,803  | 0                 | 574,152   | 574,152    |
| 1                               | 408150  | R&P Property Tax--Production              | 0                  | 14,713,221 | 14,713,221 | 0                      | 9,520,925  | 9,520,925  | 0                 | 5,192,296 | 5,192,296  |
| 1                               | 408180  | R&P Property Tax--Transmission            | 0                  | 5,459,809  | 5,459,809  | 0                      | 3,533,042  | 3,533,042  | 0                 | 1,926,767 | 1,926,767  |
| 1                               | 409100  | State Income Tax--Montana & Oregon        | 0                  | (736,313)  | (736,313)  | 0                      | (476,468)  | (476,468)  | 0                 | (259,845) | (259,845)  |
| TOTAL PRODUCTION & TRANSMISSION |         |   | 0                  | 21,099,627 | 21,099,627 | 0                      | 13,653,568 | 13,653,568 | 0                 | 7,446,059 | 7,446,059  |
| DISTRIBUTION                    |         |   |                    |            |            |                        |            |            |                   |           |            |
| 99                              | 408110  | State Excise Tax                          | 20,162,929         | 0          | 20,162,929 | 20,162,929             | 0          | 20,162,929 | 0                 | 0         | 0          |
| 99                              | 408120  | Municipal Occupation & License Tax        | 21,625,664         | 0          | 21,625,664 | 18,155,664             | 0          | 18,155,664 | 3,470,000         | 0         | 3,470,000  |
| 99                              | 408160  | Miscellaneous State or Local Tax--WA & ID | 128                | 0          | 128        | 0                      | 0          | 0          | 128               | 0         | 128        |
| 99                              | 408170  | R&P Property Tax--Distribution            | 9,903,335          | 0          | 9,903,335  | 6,769,305              | 0          | 6,769,305  | 3,134,030         | 0         | 3,134,030  |
| 99                              | 409100  | State Income Tax--Idaho                   | 345,872            | 0          | 345,872    | 0                      | 0          | 0          | 345,872           | 0         | 345,872    |
| TOTAL DISTRIBUTION              |         |   | 52,037,928         | 0          | 52,037,928 | 45,087,898             | 0          | 45,087,898 | 6,950,030         | 0         | 6,950,030  |
| TOTAL TAXES OTHER THAN FIT      |         |   | 52,037,928         | 21,099,627 | 73,137,555 | 45,087,898             | 13,653,568 | 58,741,466 | 6,950,030         | 7,446,059 | 14,396,089 |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio | 100.000% | 64.710% | 35.290% |
| E-ALL | 4  | Jurisdictional 4-Factor Ratio | 100.000% | 67.900% | 32.100% |
| E-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |



|                                       |  |            |
|---------------------------------------|--|------------|
| RESULTS OF OPERATIONS                 |  | Report ID: |
| ELECTRIC UTILITY PLANT                |  | E-PLT-12A  |
| For Twelve Months Ended July 31, 2015 |  |            |
| Average of Monthly Averages Basis     |  |            |

AVISTA UTILITIES

| Ref/Basis | Account | Description                                      | *****SYSTEM***** |               |               | ***** WASHINGTON ***** |             |             | *****IDAHO***** |             |             |
|-----------|---------|--|------------------|---------------|---------------|------------------------|-------------|-------------|-----------------|-------------|-------------|
|           |         |  | Direct           | Allocated     | Total         | Direct                 | Allocated   | Total       | Direct          | Allocated   | Total       |
|           |         | PLANT IN SERVICE                                 |                  |               |               |                        |             |             |                 |             |             |
|           |         | INTANGIBLE PLANT:                                |                  |               |               |                        |             |             |                 |             |             |
| 1         | 182324  | CDA Lake CDR Fund - Allocated                    | 0                | 8,933,333     | 8,933,333     | 0                      | 5,780,760   | 5,780,760   | 0               | 3,152,573   | 3,152,573   |
| 1         | 182325  | CDA Lake IPA Fund                                | 0                | 2,000,000     | 2,000,000     | 0                      | 1,294,200   | 1,294,200   | 0               | 705,800     | 705,800     |
| 1         | 182333  | CDA Settlement Costs                             | 0                | 1,274,695     | 1,274,695     | 0                      | 824,855     | 824,855     | 0               | 449,840     | 449,840     |
| 1         | 182381  | CDA Settlement Past Storage                      | 0                | 34,442,503    | 34,442,503    | 0                      | 22,287,744  | 22,287,744  | 0               | 12,154,759  | 12,154,759  |
| 1         | 302000  | Franchises & Consents                            | 602,704          | 44,049,218    | 44,651,922    | 602,704                | 28,504,249  | 29,106,953  | 0               | 15,544,969  | 15,544,969  |
| 1,4       | 303000  | Misc Intangible Plant- (C-IPL)                   | 153,179          | 15,304,307    | 15,457,486    | 153,179                | 10,097,200  | 10,250,379  | 0               | 5,207,107   | 5,207,107   |
| 4         | 303100  | Misc Intangible Plant-Mainframe Software (C-IPL) | 5,111,206        | 71,174,380    | 76,285,586    | 5,035,676              | 48,327,404  | 53,363,080  | 75,530          | 22,846,976  | 22,922,506  |
| 4         | 303110  | Misc Intangible Plant-PC Software (C-IPL)        | 0                | 3,412,194     | 3,412,194     | 0                      | 2,316,880   | 2,316,880   | 0               | 1,095,314   | 1,095,314   |
|           |         | TOTAL INTANGIBLE PLANT                           | 5,867,089        | 180,590,630   | 186,457,719   | 5,791,559              | 119,433,292 | 125,224,851 | 75,530          | 61,157,338  | 61,232,868  |
|           |         | STEAM PRODUCTION PLANT:                          |                  |               |               |                        |             |             |                 |             |             |
| 1         | 310XXX  | Land & Land Rights                               | 0                | 3,578,139     | 3,578,139     | 0                      | 2,315,414   | 2,315,414   | 0               | 1,262,725   | 1,262,725   |
| 1         | 311XXX  | Structures & Improvements                        | 0                | 128,999,884   | 128,999,884   | 0                      | 83,475,825  | 83,475,825  | 0               | 45,524,059  | 45,524,059  |
| 1         | 312000  | Boiler Plant                                     | 0                | 175,760,934   | 175,760,934   | 0                      | 113,734,900 | 113,734,900 | 0               | 62,026,034  | 62,026,034  |
| 1         | 313000  | Generators                                       | 0                | 6,770         | 6,770         | 0                      | 4,381       | 4,381       | 0               | 2,389       | 2,389       |
| 1         | 314000  | Turbogenerator Units                             | 0                | 54,457,379    | 54,457,379    | 0                      | 35,239,370  | 35,239,370  | 0               | 19,218,009  | 19,218,009  |
| 1         | 315000  | Accessory Electric Equipment                     | 0                | 27,005,410    | 27,005,410    | 0                      | 17,475,201  | 17,475,201  | 0               | 9,530,209   | 9,530,209   |
| 1         | 316000  | Miscellaneous Power Plant Equipment              | 0                | 16,984,944    | 16,984,944    | 0                      | 10,990,957  | 10,990,957  | 0               | 5,993,987   | 5,993,987   |
|           |         | TOTAL STEAM PRODUCTION PLANT                     | 0                | 406,793,460   | 406,793,460   | 0                      | 263,236,048 | 263,236,048 | 0               | 143,557,412 | 143,557,412 |
|           |         | HYDRAULIC PRODUCTION PLANT:                      |                  |               |               |                        |             |             |                 |             |             |
| 1         | 330XXX  | Land & Land Rights                               | 0                | 59,580,115    | 59,580,115    | 0                      | 38,554,292  | 38,554,292  | 0               | 21,025,823  | 21,025,823  |
| 1         | 331XXX  | Structures & Improvements                        | 0                | 56,111,892    | 56,111,892    | 0                      | 36,310,005  | 36,310,005  | 0               | 19,801,887  | 19,801,887  |
| 1         | 332XXX  | Reservoirs, Dams, & Waterways                    | 0                | 138,748,589   | 138,748,589   | 0                      | 89,784,212  | 89,784,212  | 0               | 48,964,377  | 48,964,377  |
| 1         | 333000  | Waterwheels, Turbines, & Generators              | 0                | 166,396,026   | 166,396,026   | 0                      | 107,674,868 | 107,674,868 | 0               | 58,721,158  | 58,721,158  |
| 1         | 334000  | Accessory Electric Equipment                     | 0                | 39,547,101    | 39,547,101    | 0                      | 25,590,929  | 25,590,929  | 0               | 13,956,172  | 13,956,172  |
| 1         | 335XXX  | Miscellaneous Power Plant Equipment              | 0                | 9,307,826     | 9,307,826     | 0                      | 6,023,094   | 6,023,094   | 0               | 3,284,732   | 3,284,732   |
| 1         | 336000  | Roads, Railroads, & Bridges                      | 0                | 2,617,155     | 2,617,155     | 0                      | 1,693,561   | 1,693,561   | 0               | 923,594     | 923,594     |
|           |         | TOTAL HYDRAULIC PRODUCTION PLANT                 | 0                | 472,308,704   | 472,308,704   | 0                      | 305,630,961 | 305,630,961 | 0               | 166,677,743 | 166,677,743 |
|           |         | OTHER PRODUCTION PLANT:                          |                  |               |               |                        |             |             |                 |             |             |
| 1         | 340200  | Land & Land Rights                               | 0                | 905,168       | 905,168       | 0                      | 585,734     | 585,734     | 0               | 319,434     | 319,434     |
| 1         | 341000  | Structures & Improvements                        | 0                | 16,768,833    | 16,768,833    | 0                      | 10,851,112  | 10,851,112  | 0               | 5,917,721   | 5,917,721   |
| 1         | 342000  | Fuel Holders, Producers, & Accessories           | 0                | 21,274,873    | 21,274,873    | 0                      | 13,766,970  | 13,766,970  | 0               | 7,507,903   | 7,507,903   |
| 1         | 343000  | Prime Movers                                     | 0                | 23,909,470    | 23,909,470    | 0                      | 15,471,818  | 15,471,818  | 0               | 8,437,652   | 8,437,652   |
| 1         | 344000  | Generators                                       | 0                | 207,957,549   | 207,957,549   | 0                      | 134,569,330 | 134,569,330 | 0               | 73,388,219  | 73,388,219  |
| 1         | 344010  | Generators - Solar                               | 0                | 149,669       | 149,669       | 0                      | 96,851      | 96,851      | 0               | 52,818      | 52,818      |
| 1         | 345000  | Accessory Electric Equipment                     | 0                | 20,691,455    | 20,691,455    | 0                      | 13,389,441  | 13,389,441  | 0               | 7,302,014   | 7,302,014   |
| 1         | 345010  | Accessory Electric Equipment - Solar             | 0                | 33,210        | 33,210        | 0                      | 21,490      | 21,490      | 0               | 11,720      | 11,720      |
| 1         | 346000  | Miscellaneous Power Plant Equipment              | 0                | 1,513,265     | 1,513,265     | 0                      | 979,234     | 979,234     | 0               | 534,031     | 534,031     |
|           |         | TOTAL OTHER PRODUCTION PLANT                     | 0                | 293,203,492   | 293,203,492   | 0                      | 189,731,980 | 189,731,980 | 0               | 103,471,512 | 103,471,512 |
|           |         | TOTAL PRODUCTION PLANT                           | 0                | 1,172,305,656 | 1,172,305,656 | 0                      | 758,598,989 | 758,598,989 | 0               | 413,706,667 | 413,706,667 |

|                                       |  |            |
|---------------------------------------|--|------------|
| RESULTS OF OPERATIONS                 |  | Report ID: |
| ELECTRIC UTILITY PLANT                |  | E-PLT-12A  |
| For Twelve Months Ended July 31, 2015 |  |            |
| Average of Monthly Averages Basis     |  |            |

AVISTA UTILITIES

| Ref/Basis                          | Account | Description                         | *****SYSTEM***** |               |               | ***** WASHINGTON ***** |               |               | *****IDAHO***** |             |               |
|------------------------------------|---------|-------------------------------------|------------------|---------------|---------------|------------------------|---------------|---------------|-----------------|-------------|---------------|
|                                    |         |                                     | Direct           | Allocated     | Total         | Direct                 | Allocated     | Total         | Direct          | Allocated   | Total         |
| TRANSMISSION PLANT:                |         |                                     |                  |               |               |                        |               |               |                 |             |               |
| 1                                  | 350XXX  | Land & Land Rights                  | 0                | 20,354,075    | 20,354,075    | 0                      | 13,171,122    | 13,171,122    | 0               | 7,182,953   | 7,182,953     |
| 1                                  | 351XXX  | Energy Storage Eq/Computer Software | 0                | 0             | 0             | 0                      | 0             | 0             | 0               | 0           | 0             |
| 1                                  | 352XXX  | Structures & Improvements           | 0                | 20,270,054    | 20,270,054    | 0                      | 13,116,752    | 13,116,752    | 0               | 7,153,302   | 7,153,302     |
| 1                                  | 353000  | Station Equipment                   | 0                | 229,453,878   | 229,453,878   | 0                      | 148,479,604   | 148,479,604   | 0               | 80,974,274  | 80,974,274    |
| 1                                  | 354000  | Towers & Fixtures                   | 0                | 17,125,446    | 17,125,446    | 0                      | 11,081,876    | 11,081,876    | 0               | 6,043,570   | 6,043,570     |
| 1                                  | 355000  | Poles & Fixtures                    | 0                | 176,296,656   | 176,296,656   | 0                      | 114,081,566   | 114,081,566   | 0               | 62,215,090  | 62,215,090    |
| 1                                  | 356000  | Overhead Conductors & Devices       | 0                | 124,991,074   | 124,991,074   | 0                      | 80,881,724    | 80,881,724    | 0               | 44,109,350  | 44,109,350    |
| 1                                  | 357000  | Underground Conduit                 | 0                | 3,060,361     | 3,060,361     | 0                      | 1,980,360     | 1,980,360     | 0               | 1,080,001   | 1,080,001     |
| 1                                  | 358000  | Underground Conductors & Devices    | 0                | 2,330,682     | 2,330,682     | 0                      | 1,508,184     | 1,508,184     | 0               | 822,498     | 822,498       |
| 1                                  | 359000  | Roads & Trails                      | 0                | 1,951,875     | 1,951,875     | 0                      | 1,263,058     | 1,263,058     | 0               | 688,817     | 688,817       |
| TOTAL TRANSMISSION PLANT           |         |                                     | 0                | 595,834,101   | 595,834,101   | 0                      | 385,564,246   | 385,564,246   | 0               | 210,269,855 | 210,269,855   |
| DISTRIBUTION PLANT:                |         |                                     |                  |               |               |                        |               |               |                 |             |               |
| 99                                 | 360200  | Land & Land Rights                  | 4,794,519        | 0             | 4,794,519     | 3,552,402              | 0             | 3,552,402     | 1,242,117       | 0           | 1,242,117     |
| 99                                 | 360400  | Land Easements                      | 2,501,735        | 0             | 2,501,735     | 545,561                | 0             | 545,561       | 1,956,174       | 0           | 1,956,174     |
| 99                                 | 361000  | Structures & Improvements           | 18,815,692       | 0             | 18,815,692    | 12,913,928             | 0             | 12,913,928    | 5,901,764       | 0           | 5,901,764     |
| 3                                  | 362000  | Station Equipment                   | 122,112,408      | 826,515       | 122,938,923   | 78,619,695             | 556,327       | 79,176,022    | 43,492,713      | 270,188     | 43,762,901    |
| 99                                 | 363000  | Energy Storage Equipment            | 614,563          | 0             | 614,563       | 614,563                | 0             | 614,563       | 0               | 0           | 0             |
| 99                                 | 364000  | Poles, Towers, & Fixtures           | 306,000,962      | 0             | 306,000,962   | 194,016,042            | 0             | 194,016,042   | 111,984,920     | 0           | 111,984,920   |
| 99                                 | 365000  | Overhead Conductors & Devices       | 200,192,463      | 0             | 200,192,463   | 126,604,384            | 0             | 126,604,384   | 73,588,079      | 0           | 73,588,079    |
| 99                                 | 366000  | Underground Conduit                 | 92,338,697       | 0             | 92,338,697    | 58,508,232             | 0             | 58,508,232    | 33,830,465      | 0           | 33,830,465    |
| 99                                 | 367000  | Underground Conductors & Devices    | 160,720,953      | 0             | 160,720,953   | 103,163,041            | 0             | 103,163,041   | 57,557,912      | 0           | 57,557,912    |
| 99                                 | 368000  | Line Transformers                   | 220,175,002      | 0             | 220,175,002   | 148,681,952            | 0             | 148,681,952   | 71,493,050      | 0           | 71,493,050    |
| 99                                 | 369XXX  | Services                            | 143,825,798      | 0             | 143,825,798   | 92,765,539             | 0             | 92,765,539    | 51,060,259      | 0           | 51,060,259    |
| 99                                 | 370000  | Meters                              | 48,356,323       | 0             | 48,356,323    | 26,508,292             | 0             | 26,508,292    | 21,848,031      | 0           | 21,848,031    |
| 99                                 | 373XXX  | Street Light & Signal Systems       | 40,761,270       | 0             | 40,761,270    | 25,191,575             | 0             | 25,191,575    | 15,569,695      | 0           | 15,569,695    |
| TOTAL DISTRIBUTION PLANT           |         |                                     | 1,361,210,385    | 826,515       | 1,362,036,900 | 871,685,206            | 556,327       | 872,241,533   | 489,525,179     | 270,188     | 489,795,367   |
| GENERAL PLANT: (From Report C-GPL) |         |                                     |                  |               |               |                        |               |               |                 |             |               |
| 4                                  | 389XXX  | Land & Land Rights                  | 1,090,834        | 3,633,983     | 4,724,817     | 384,267                | 2,467,474     | 2,851,741     | 706,567         | 1,166,509   | 1,873,076     |
| 4                                  | 390XXX  | Structures & Improvements           | 13,321,259       | 67,888,277    | 81,209,536    | 6,675,690              | 46,096,140    | 52,771,830    | 6,645,569       | 21,792,137  | 28,437,706    |
| 4                                  | 391XXX  | Office Furniture & Equipment        | 3,304,131        | 43,669,371    | 46,973,502    | 3,227,735              | 29,651,503    | 32,879,238    | 76,396          | 14,017,868  | 14,094,264    |
| 4                                  | 392XXX  | Transportation Equipment            | 21,973,593       | 12,834,756    | 34,808,349    | 16,041,348             | 8,714,799     | 24,756,147    | 5,932,245       | 4,119,957   | 10,052,202    |
| 4                                  | 393000  | Stores Equipment                    | 275,489          | 2,438,907     | 2,714,396     | 121,972                | 1,656,018     | 1,777,990     | 153,517         | 782,889     | 936,406       |
| 4                                  | 394000  | Tools, Shop & Garage Equipment      | 1,986,390        | 8,946,554     | 10,932,944    | 1,010,523              | 6,074,710     | 7,085,233     | 975,867         | 2,871,844   | 3,847,711     |
| 4                                  | 395000  | Laboratory Equipment                | 280,468          | 771,311       | 1,051,779     | 229,408                | 523,720       | 753,128       | 51,060          | 247,591     | 298,651       |
| 4                                  | 396XXX  | Power Operated Equipment            | 26,612,158       | 9,302,523     | 35,914,681    | 16,249,025             | 6,316,413     | 22,565,438    | 10,363,133      | 2,986,110   | 13,349,243    |
| 4                                  | 397XXX  | Communications Equipment            | 18,965,538       | 70,248,080    | 89,213,618    | 11,527,397             | 47,698,446    | 59,225,843    | 7,438,141       | 22,549,634  | 29,987,775    |
| 4                                  | 398000  | Miscellaneous Equipment             | 6,225            | 443,884       | 450,109       | 3,926                  | 301,397       | 305,323       | 2,299           | 142,487     | 144,786       |
| TOTAL GENERAL PLANT                |         |                                     | 87,816,085       | 220,177,646   | 307,993,731   | 55,471,291             | 149,500,620   | 204,971,911   | 32,344,794      | 70,677,026  | 103,021,820   |
| TOTAL PLANT IN SERVICE             |         |                                     | 1,454,893,559    | 2,169,734,548 | 3,624,628,107 | 932,948,056            | 1,413,653,474 | 2,346,601,530 | 521,945,503     | 756,081,074 | 1,278,026,577 |

|                                       |  |            |
|---------------------------------------|--|------------|
| RESULTS OF OPERATIONS                 |  | Report ID: |
| ELECTRIC UTILITY PLANT                |  | E-PLT-12A  |
| For Twelve Months Ended July 31, 2015 |  |            |
| Average of Monthly Averages Basis     |  |            |

AVISTA UTILITIES

| Ref/Basis                              | Account | Description   | *****SYSTEM***** |               |                 | ***** WASHINGTON ***** |               |               | *****IDAHO***** |               |               |
|--|---------|---|------------------|---------------|-----------------|------------------------|---------------|---------------|-----------------|---------------|---------------|
|  |         |   | Direct           | Allocated     | Total           | Direct                 | Allocated     | Total         | Direct          | Allocated     | Total         |
| ACCUMULATED DEPRECIATION               |         |   |                  |               |                 |                        |               |               |                 |               |               |
| E-ADEP                                 |         | Steam Production Plant                                | 0                | (288,364,104) | (288,364,104)   | 0                      | (186,600,412) | (186,600,412) | 0               | (101,763,692) | (101,763,692) |
| E-ADEP                                 |         | Hydro Production Plant                                | 0                | (131,325,139) | (131,325,139)   | 0                      | (84,980,497)  | (84,980,497)  | 0               | (46,344,642)  | (46,344,642)  |
| E-ADEP                                 |         | Other Production Plant                                | 0                | (94,221,559)  | (94,221,559)    | 0                      | (60,970,771)  | (60,970,771)  | 0               | (33,250,788)  | (33,250,788)  |
| E-ADEP                                 |         | Transmission Plant                                    | 0                | (194,632,831) | (194,632,831)   | 0                      | (125,946,905) | (125,946,905) | 0               | (68,685,926)  | (68,685,926)  |
| E-ADEP                                 |         | Distribution Plant                                    | (430,178,691)    | (2,701)       | (430,181,392)   | (264,791,978)          | (1,818)       | (264,793,796) | (165,386,713)   | (883)         | (165,387,596) |
| E-ADEP                                 |         | General Plant   | (28,751,227)     | (76,181,183)  | (104,932,410)   | (17,547,991)           | (51,727,024)  | (69,275,015)  | (11,203,236)    | (24,454,159)  | (35,657,395)  |
| TOTAL ACCUMULATED DEPRECIATION         |         |   | (458,929,918)    | (784,727,517) | (1,243,657,435) | (282,339,969)          | (510,227,427) | (792,567,396) | (176,589,949)   | (274,500,090) | (451,090,039) |
| ACCUMULATED AMORTIZATION               |         |   |                  |               |                 |                        |               |               |                 |               |               |
| E-AAAMT                                |         | Production/Transmission-Franchises/Misc Intangibles   | 0                | (9,291,928)   | (9,291,928)     | 0                      | (6,012,806)   | (6,012,806)   | 0               | (3,279,122)   | (3,279,122)   |
| E-AAAMT                                |         | Distribution-Franchises/Misc Intangibles              | (151,364)        | 0             | (151,364)       | (151,364)              | 0             | (151,364)     | 0               | 0             | 0             |
| E-AAAMT                                |         | General Plant - 303000                                | 0                | (605,922)     | (605,922)       | 0                      | (409,703)     | (409,703)     | 0               | (196,219)     | (196,219)     |
| E-AAAMT                                |         | Miscellaneous IT Intangible Plant -3031XX             | (1,854,975)      | (20,913,800)  | (22,768,775)    | (1,825,895)            | (14,200,470)  | (16,026,365)  | (29,080)        | (6,713,330)   | (6,742,410)   |
| E-AAAMT                                |         | General Plant - 390200, 396200                        | (120,812)        | (221,115)     | (341,927)       | (117,239)              | (150,137)     | (267,376)     | (3,573)         | (70,978)      | (74,551)      |
| TOTAL ACCUMULATED AMORTIZATION         |         |   | (2,127,151)      | (31,032,765)  | (33,159,916)    | (2,094,498)            | (20,773,116)  | (22,867,614)  | (32,653)        | (10,259,649)  | (10,292,302)  |
| TOTAL ACCUMULATED DEPR/AMORT           |         |   | (461,057,069)    | (815,760,282) | (1,276,817,351) | (284,434,467)          | (531,000,543) | (815,435,010) | (176,622,602)   | (284,759,739) | (461,382,341) |
| NET ELECTRIC UTILITY PLANT before DFIT |         |   | 993,836,490      | 1,353,974,266 | 2,347,810,756   | 648,513,589            | 882,652,931   | 1,531,166,520 | 345,322,901     | 471,321,335   | 816,644,236   |
| ACCUMULATED DFIT                       |         |   |                  |               |                 |                        |               |               |                 |               |               |
| 12                                     |         | ADFIT - FAS 109 Electric Plant (182310, 283170)       | 0                | 0             | 0               | 0                      | 0             | 0             | 0               | 0             | 0             |
| 1                                      |         | ADFIT - Colstrip PCB (283200)                         | 0                | (210,513)     | (210,513)       | 0                      | (136,223)     | (136,223)     | 0               | (74,290)      | (74,290)      |
| 12                                     |         | ADFIT - Electric Plant In Service (282900)            | 0                | (366,972,030) | (366,972,030)   | 0                      | (239,328,149) | (239,328,149) | 0               | (127,643,881) | (127,643,881) |
| 4                                      |         | ADFIT - Common Plant (282900 from C-DTX)              | 0                | (52,620,143)  | (52,620,143)    | 0                      | (35,729,077)  | (35,729,077)  | 0               | (16,891,066)  | (16,891,066)  |
| 4                                      |         | ADFIT - Common Plant (283750 from C-DTX)              | 0                | (390,929)     | (390,929)       | 0                      | (265,441)     | (265,441)     | 0               | (125,488)     | (125,488)     |
| 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                | (12,054,876)  | (12,054,876)    | 0                      | (7,800,710)   | (7,800,710)   | 0               | (4,254,166)   | (4,254,166)   |
| 1                                      |         | ADFIT - CDA Settlement Costs (283333)                 | 0                | 370,542       | 370,542         | 0                      | 239,778       | 239,778       | 0               | 130,764       | 130,764       |
| 12                                     |         | ADFIT - Electric portion of Bond Redemptions (283850) | 0                | (3,637,630)   | (3,637,630)     | 0                      | (2,372,353)   | (2,372,353)   | 0               | (1,265,277)   | (1,265,277)   |
| TOTAL ACCUMULATED DFIT                 |         |   | 0                | (435,515,579) | (435,515,579)   | 0                      | (285,392,175) | (285,392,175) | 0               | (150,123,404) | (150,123,404) |
| NET ELECTRIC UTILITY PLANT             |         |   | 993,836,490      | 918,458,687   | 1,912,295,177   | 648,513,589            | 597,260,756   | 1,245,774,345 | 345,322,901     | 321,197,931   | 666,520,832   |

ALLOCATION RATIOS:

|       |    |  |          |         |         |
|-------|----|--|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio          | 100.000% | 64.710% | 35.290% |
| E-ALL | 3  | Direct Distribution Operating Expense  | 100.000% | 67.310% | 32.690% |
| E-ALL | 4  | Jurisdictional 4-Factor Ratio          | 100.000% | 67.900% | 32.100% |
| E-ALL | 12 | Net Electric Plant (before DFIT) - AMA | 100.000% | 65.217% | 34.783% |
| E-ALL | 99 | Not Allocated                          | 0.000%   | 0.000%  | 0.000%  |

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Twelve Months Ended July 31, 2015  
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                        | 993,836,490        | 918,458,687 | 1,912,295,177 | 648,513,589            | 597,260,756 | 1,245,774,345 | 345,322,901       | 321,197,931 | 666,520,832 |
|           | 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             | (726,679)              | 0           | (726,679)     | 726,679           | 0           | 726,679     |
| 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)                   | (2,781,566)        | 0           | (2,781,566)   | (891,444)              | 0           | (891,444)     | (1,890,122)       | 0           | (1,890,122) |
| 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)    | 7,374,430          | 0           | 7,374,430     | 4,718,711              | 0           | 4,718,711     | 2,655,719         | 0           | 2,655,719   |
| 99        | ADFIT - Kettle Falls Disallowed (190420)             | 214,779            | 0           | 214,779       | 214,779                | 0           | 214,779       | 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)    | 1,330,615          | 0           | 1,330,615     | 0                      | 0           | 0             | 1,330,615         | 0           | 1,330,615   |
| 99        | ADFIT - Boulder Park Disallowed (190040)             | 444,285            | 0           | 444,285       | 0                      | 0           | 0             | 444,285           | 0           | 444,285     |
| 99        | Investment in WNP3 Exchange Power (124900, 124930)   | 11,228,915         | 0           | 11,228,915    | 11,228,915             | 0           | 11,228,915    | 0                 | 0           | 0           |
| 99        | ADFIT - WNP3 Exchange Power (283120)                 | (2,018,047)        | 0           | (2,018,047)   | (2,018,047)            | 0           | (2,018,047)   | 0                 | 0           | 0           |
| 99        | CDA Lake Settlement - WA (182382)                    | 887,356            | 0           | 887,356       | 887,356                | 0           | 887,356       | 0                 | 0           | 0           |
| 99        | CDA Lake Settlement - ID (186382)                    | 175,525            | 0           | 175,525       | 0                      | 0           | 0             | 175,525           | 0           | 175,525     |
| 99        | ADFIT - CDA Lake Settlement - Direct (283382)        | (372,010)          | 0           | (372,010)     | (310,576)              | 0           | (310,576)     | (61,434)          | 0           | (61,434)    |
| 99        | CDA CDR Fund - Direct (182324)                       | 64,546             | 0           | 64,546        | 64,546                 | 0           | 64,546        | 0                 | 0           | 0           |
| 99        | ADFIT - CDA CDR Fund - Direct (283324)               | 0                  | 0           | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Spokane River Relicensing (182322)                   | 458,328            | 0           | 458,328       | 425,480                | 0           | 425,480       | 32,848            | 0           | 32,848      |
| 99        | ADFIT - Spokane River Relicensing (283322)           | (160,391)          | 0           | (160,391)     | (148,899)              | 0           | (148,899)     | (11,492)          | 0           | (11,492)    |
| 99        | Spokane River PM&Es (182323)                         | 423,153            | 0           | 423,153       | 270,177                | 0           | 270,177       | 152,976           | 0           | 152,976     |
| 99        | ADFIT - Spokane River PM&Es (283323)                 | (148,128)          | 0           | (148,128)     | (94,586)               | 0           | (94,586)      | (53,542)          | 0           | (53,542)    |
| 99        | Montana Riverbed Settlement (186360)                 | 1,897,970          | 0           | 1,897,970     | 1,296,830              | 0           | 1,296,830     | 601,140           | 0           | 601,140     |
| 99        | ADFIT - Montana Riverbed Settlement (283365)         | (664,289)          | 0           | (664,289)     | (453,891)              | 0           | (453,891)     | (210,398)         | 0           | (210,398)   |
| 99        | Lancaster Generation (182312)                        | 1,133,334          | 0           | 1,133,334     | 1,133,334              | 0           | 1,133,334     | 0                 | 0           | 0           |
| 99        | ADFIT - Lancaster Generation (283312)                | (396,667)          | 0           | (396,667)     | (396,667)              | 0           | (396,667)     | 0                 | 0           | 0           |
| 99        | Weatherization Loans - Sandpoint (124350)            | 60,712             | 0           | 60,712        | 0                      | 0           | 0             | 60,712            | 0           | 60,712      |
| 4         | Customer Advances (252000)                           | (1,766,518)        | (23)        | (1,766,541)   | (449,329)              | (16)        | (449,345)     | (1,317,189)       | (7)         | (1,317,196) |
| 99        | Customer Deposits (235199)                           | (1,876,556)        | 0           | (1,876,556)   | (1,876,556)            | 0           | (1,876,556)   | 0                 | 0           | 0           |
| C-WKC     | Working Capital                                      | 40,708,008         | 8,784,901   | 49,492,909    | 40,708,008             | 0           | 40,708,008    | 0                 | 8,784,901   | 8,784,901   |
| 99        | DSM Programs (186710)                                | 0                  | 0           | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
|           | TOTAL OTHER ADJUSTMENTS                              | 48,827,255         | 8,784,878   | 57,612,133    | 49,444,736             | (16)        | 49,444,720    | (617,481)         | 8,784,894   | 8,167,413   |
|           | NET RATE BASE  | #####              | 927,243,565 | 1,969,907,310 | 697,958,325            | 597,260,740 | 1,295,219,065 | 344,705,420       | 329,982,825 | 674,688,245 |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 4  | Jurisdictional 4-Factor Ratio | 100.000% | 67.900% | 32.100% |
| E-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |

|                                       |                   |
|---------------------------------------|-------------------|
| RESULTS OF OPERATIONS                 | Report ID:        |
| <b>ELECTRIC DEPRECIATION EXPENSE</b>  | <b>E-DEPX-12A</b> |
| For Twelve Months Ended July 31, 2015 |                   |
| 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) | 7,809,003                         | 7,809,003                          |                                    |                      | 7,809,003         | 7,809,003         |                        | 5,053,206         | 5,053,206         |                   | 2,755,797         | 2,755,797         |                   |
| 1                                  | Hydro (ED-AN) | 8,554,665                         | 8,554,665                          |                                    |                      | 8,554,665         | 8,554,665         |                        | 5,535,724         | 5,535,724         |                   | 3,018,941         | 3,018,941         |                   |
| 1                                  | Other (ED-AN) | 9,382,105                         | 9,382,105                          |                                    |                      | 9,382,105         | 9,382,105         |                        | 6,071,160         | 6,071,160         |                   | 3,310,945         | 3,310,945         |                   |
| <b>Total Electric Production</b>   |               | <b>25,745,773</b>                 | <b>25,745,773</b>                  |                                    |                      | <b>25,745,773</b> | <b>25,745,773</b> |                        | <b>16,660,090</b> | <b>16,660,090</b> |                   | <b>9,085,683</b>  | <b>9,085,683</b>  |                   |
| <b>Electric Transmission</b>       |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
| 1                                  | ED-AN         | 10,760,667                        | 10,760,667                         |                                    |                      | 10,760,667        | 10,760,667        |                        | 6,963,228         | 6,963,228         |                   | 3,797,439         | 3,797,439         |                   |
| <b>Total Electric Transmissio</b>  |               | <b>10,760,667</b>                 | <b>10,760,667</b>                  |                                    |                      | <b>10,760,667</b> | <b>10,760,667</b> |                        | <b>6,963,228</b>  | <b>6,963,228</b>  |                   | <b>3,797,439</b>  | <b>3,797,439</b>  |                   |
| <b>Electric Distribution</b>       |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
| 3                                  | ED-AN         | 16,283                            | 16,283                             |                                    |                      |                   | 16,283            |                        | 10,960            | 10,960            |                   | 5,323             | 5,323             |                   |
|                                    | ED-ID         | 14,897,618                        | 14,897,618                         |                                    |                      | 14,897,618        | 14,897,618        |                        |                   |                   | 14,897,618        |                   | 14,897,618        |                   |
|                                    | ED-WA         | 24,727,209                        | 24,727,209                         |                                    |                      | 24,727,209        | 24,727,209        | 24,727,209             |                   | 24,727,209        |                   |                   | 14,897,618        |                   |
| <b>Total Electric Distribution</b> |               | <b>39,641,110</b>                 | <b>39,641,110</b>                  |                                    |                      | <b>39,624,827</b> | <b>16,283</b>     | <b>39,641,110</b>      | <b>24,727,209</b> | <b>10,960</b>     | <b>24,738,169</b> | <b>14,897,618</b> | <b>5,323</b>      | <b>14,902,941</b> |
| <b>Gas Underground Storage</b>     |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                    | GD-AN         | 596,508                           |                                    | 596,508                            |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                    | GD-OR         | 115,954                           |                                    |                                    | 115,954              |                   |                   |                        |                   |                   |                   |                   |                   |                   |
| <b>Total Gas Underground St</b>    |               | <b>712,462</b>                    |                                    | <b>596,508</b>                     | <b>115,954</b>       |                   |                   |                        |                   |                   |                   |                   |                   |                   |
| <b>Gas Distribution</b>            |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                    | GD-AN         | 64,681                            |                                    | 64,681                             |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                    | GD-ID         | 4,396,876                         |                                    | 4,396,876                          |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                    | GD-WA         | 8,788,011                         |                                    | 8,788,011                          |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                    | GD-OR         | 5,826,746                         |                                    |                                    | 5,826,746            |                   |                   |                        |                   |                   |                   |                   |                   |                   |
| <b>Total Gas Distribution</b>      |               | <b>19,076,314</b>                 |                                    | <b>13,249,568</b>                  | <b>5,826,746</b>     |                   |                   |                        |                   |                   |                   |                   |                   |                   |
| <b>General Plant</b>               |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
| 4                                  | ED-AN         | 2,717,112                         | 2,717,112                          |                                    |                      |                   | 2,717,112         | 2,717,112              | 1,844,919         | 1,844,919         |                   | 872,193           | 872,193           |                   |
|                                    | ED-ID         | 177,700                           | 177,700                            |                                    |                      | 177,700           | 177,700           |                        |                   |                   | 177,700           |                   | 177,700           |                   |
|                                    | ED-WA         | 1,088,249                         | 1,088,249                          |                                    |                      | 1,088,249         | 1,088,249         | 1,088,249              |                   | 1,088,249         |                   |                   |                   |                   |
| 7,4                                | CD-AA         | 14,728,445                        | 10,537,761                         | 2,909,015                          | 1,281,669            |                   | 10,537,761        | 10,537,761             |                   | 7,155,140         | 7,155,140         | 3,382,621         | 3,382,621         |                   |
| 9,4                                | CD-AN         | 703,525                           | 553,984                            | 149,541                            |                      |                   | 553,984           | 553,984                |                   | 376,155           | 376,155           | 177,829           | 177,829           |                   |
| 9                                  | CD-ID         | 319,321                           | 251,446                            | 67,875                             |                      | 251,446           | 251,446           |                        |                   |                   | 251,446           |                   | 251,446           |                   |
| 9                                  | CD-WA         | 178,232                           | 140,347                            | 37,885                             |                      | 140,347           | 140,347           | 140,347                |                   | 140,347           |                   |                   |                   |                   |
| 8                                  | GD-AA         | 248,927                           |                                    | 171,964                            | 76,963               |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                    | GD-AN         | 37,199                            |                                    | 37,199                             |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                    | GD-ID         | 47,219                            |                                    | 47,219                             |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                    | GD-WA         | 217,351                           |                                    | 217,351                            |                      |                   |                   |                        |                   |                   |                   |                   |                   |                   |
|                                    | GD-OR         | 209,123                           |                                    |                                    | 209,123              |                   |                   |                        |                   |                   |                   |                   |                   |                   |
| <b>Total General Plant</b>         |               | <b>20,672,403</b>                 | <b>15,466,599</b>                  | <b>3,638,049</b>                   | <b>1,567,755</b>     | <b>1,657,742</b>  | <b>13,808,857</b> | <b>15,466,599</b>      | <b>1,228,596</b>  | <b>9,376,214</b>  | <b>10,604,810</b> | <b>429,146</b>    | <b>4,432,643</b>  | <b>4,861,789</b>  |
| <b>Total Depreciation Expens</b>   |               | <b>116,608,729</b>                | <b>91,614,149</b>                  | <b>17,484,125</b>                  | <b>7,510,455</b>     | <b>41,282,569</b> | <b>50,331,580</b> | <b>91,614,149</b>      | <b>25,955,805</b> | <b>33,010,492</b> | <b>58,966,297</b> | <b>15,326,764</b> | <b>17,321,088</b> | <b>32,647,852</b> |

Allocation Ratios:  
Service -

Electric      Gas-North      Gas-South      Jurisdiction -      Washington      Idaho

|                                       |                   |
|---------------------------------------|-------------------|
| RESULTS OF OPERATIONS                 | Report ID:        |
| <b>ELECTRIC DEPRECIATION EXPENSE</b>  | <b>E-DEPX-12A</b> |
| For Twelve Months Ended July 31, 2015 |                   |
| Average of Monthly Averages Basis     |                   |

AVISTA UTILITIES

|   |                                |         |         |         |   |                                    |         |         |
|---|--------------------------------|---------|---------|---------|---|------------------------------------|---------|---------|
| 7 | Elec/Gas North/Oregon 4-Factor | 71.547% | 19.751% | 8.702%  | 1 | Production/Transmission Ratio      | 64.710% | 35.290% |
| 8 | Gas North/Oregon 4-Factor      | 0.000%  | 69.082% | 30.918% | 3 | Direct Distribution Operating Expe | 67.310% | 32.690% |
| 9 | Elec/Gas North 4-Factor        | 78.744% | 21.256% | 0.000%  | 4 | Jurisdictional 4-Factor Ratio      | 67.900% | 32.100% |

|                                       |            |
|---------------------------------------|------------|
| RESULTS OF OPERATIONS                 | Report ID: |
| ELECTRIC AMORTIZATION EXPENSE         | E-AMTX-12A |
| For Twelve Months Ended July 31, 2015 |            |
| Average of Monthly Averages Basis     |            |

AVISTA UTILITIES

| Ref/Basis   | System                      | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** |                  |                  | ***** WASHINGTON ***** |                |                  | ***** IDAHO ***** |                |                  |
|---|-----------------------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|------------------|------------------|------------------------|----------------|------------------|-------------------|----------------|------------------|
|   |                             |                                   |                                    |                                    | Direct               | Allocated        | Total            | Direct                 | Allocated      | Total            | Direct            | Allocated      | Total            |
| <b>Production/Transmission</b>                        |                             |                                   |                                    |                                    |                      |                  |                  |                        |                |                  |                   |                |                  |
| 1   | Franchises (302000)         | ED-AN                             | 918,400                            | 918,400                            |                      | 918,400          | 918,400          |                        | 594,297        | 594,297          |                   | 324,103        | 324,103          |
| 1   | Misc Intangible Plt (30300) | ED-AN                             | 218,135                            | 218,135                            |                      | 218,135          | 218,135          |                        | 141,155        | 141,155          |                   | 76,980         | 76,980           |
| <b>Total Production/Transmission</b>                  |                             |                                   | <b>1,136,535</b>                   | <b>1,136,535</b>                   |                      | <b>1,136,535</b> | <b>1,136,535</b> |                        | <b>735,452</b> | <b>735,452</b>   |                   | <b>401,083</b> | <b>401,083</b>   |
| <b>Distribution</b>                                   |                             |                                   |                                    |                                    |                      |                  |                  |                        |                |                  |                   |                |                  |
|   | Franchises (302000)         | ED-WA                             | 24,153                             | 24,153                             |                      | 24,153           | 24,153           | 24,153                 |                | 24,153           |                   |                |                  |
|   | Misc Intangible Plt (30300) | ED-WA                             | 2,844                              | 2,844                              |                      | 2,844            | 2,844            | 2,844                  |                | 2,844            |                   |                |                  |
| <b>Total Distribution</b>                             |                             |                                   | <b>26,997</b>                      | <b>26,997</b>                      |                      | <b>26,997</b>    | <b>26,997</b>    | <b>26,997</b>          |                | <b>26,997</b>    |                   |                |                  |
| <b>General Plant - 303000</b>                         |                             |                                   |                                    |                                    |                      |                  |                  |                        |                |                  |                   |                |                  |
| 7,4   | CD-AA                       |                                   | 566,034                            | 404,980                            | 111,798              | 49,256           |                  |                        |                | 274,981          | 274,981           | 129,999        | 129,999          |
| 9,1   | CD-AN                       |                                   | 9,729                              | 7,661                              | 2,068                |                  |                  | 404,980                | 7,661          | 4,957            | 4,957             | 2,704          | 2,704            |
|   | GD-ID                       |                                   | 4,058                              |                                    | 4,058                |                  |                  |                        |                |                  |                   |                |                  |
|   | GD-WA                       |                                   | 24,862                             |                                    | 24,862               |                  |                  |                        |                |                  |                   |                |                  |
|   | GD-OR                       |                                   | 8,068                              |                                    |                      | 8,068            |                  |                        |                |                  |                   |                |                  |
| <b>Total General Plant - 303000</b>                   |                             |                                   | <b>612,751</b>                     | <b>412,641</b>                     | <b>142,786</b>       | <b>57,324</b>    |                  | <b>412,641</b>         |                | <b>279,938</b>   | <b>279,938</b>    | <b>132,703</b> | <b>132,703</b>   |
| <b>Miscellaneous IT Intangible Plant - 3031XX</b>     |                             |                                   |                                    |                                    |                      |                  |                  |                        |                |                  |                   |                |                  |
| 7,4   | CD-AA                       |                                   | 14,890,455                         | 10,653,674                         | 2,941,014            | 1,295,767        |                  | 10,653,674             |                | 7,233,845        | 7,233,845         | 3,419,829      | 3,419,829        |
| 9,4   | CD-AN                       |                                   | 9,330                              | 7,347                              | 1,983                |                  |                  | 7,347                  |                | 4,989            | 4,989             | 2,358          | 2,358            |
| 9,4   | CD-ID                       |                                   | 10,730                             | 8,449                              | 2,281                |                  | 8,449            |                        |                |                  | 8,449             |                | 8,449            |
| 4   | ED-AN                       |                                   | 325,841                            | 325,841                            |                      |                  |                  | 325,841                |                | 221,246          | 221,246           | 104,595        | 104,595          |
|   | ED-ID                       |                                   | 4,747                              | 4,747                              |                      |                  | 4,747            |                        |                |                  | 4,747             |                | 4,747            |
|   | ED-WA                       |                                   | 1,008,878                          | 1,008,878                          |                      |                  | 1,008,878        |                        | 1,008,878      | 1,008,878        |                   |                |                  |
| 8   | GD-AA                       |                                   | 444,168                            |                                    | 306,840              | 137,328          |                  |                        |                |                  |                   |                |                  |
|   | GD-AN                       |                                   | 947                                |                                    | 947                  |                  |                  |                        |                |                  |                   |                |                  |
|   | GD-OR                       |                                   | 101                                |                                    |                      | 101              |                  |                        |                |                  |                   |                |                  |
| <b>Total Miscellaneous IT Intangible Plt - 3031XX</b> |                             |                                   | <b>16,695,197</b>                  | <b>12,008,936</b>                  | <b>3,253,065</b>     | <b>1,433,196</b> |                  | <b>10,986,862</b>      |                | <b>7,460,080</b> | <b>8,468,958</b>  | <b>13,196</b>  | <b>3,526,782</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                       |                                   | 28,116                             | 20,116                             | 5,553                | 2,447            |                  | 20,116                 |                | 13,659           | 13,659            | 6,457          | 6,457            |
| 4   | ED-AN                       |                                   | 7,244                              | 7,244                              |                      |                  |                  | 7,244                  |                | 4,919            | 4,919             | 2,325          | 2,325            |
|   | GD-OR                       |                                   | 523                                |                                    |                      | 523              |                  |                        |                |                  |                   |                |                  |
| <b>Total General Plant - 390200, 396200</b>           |                             |                                   | <b>35,883</b>                      | <b>27,360</b>                      | <b>5,553</b>         | <b>2,970</b>     |                  | <b>27,360</b>          |                | <b>18,578</b>    | <b>18,578</b>     | <b>8,782</b>   | <b>8,782</b>     |
| <b>Total Amortization Expense</b>                     |                             |                                   | <b>18,507,590</b>                  | <b>13,612,469</b>                  | <b>3,401,631</b>     | <b>1,493,490</b> |                  | <b>12,563,398</b>      |                | <b>8,494,048</b> | <b>9,529,923</b>  | <b>13,196</b>  | <b>4,069,350</b> |

| Allocation Ratios: |                                | Jurisdiction - |           |           |   | Washington                  |  | Idaho   |  |
|--------------------|--------------------------------|----------------|-----------|-----------|---|-----------------------------|--|---------|--|
| Service -          |                                | Electric       | Gas-North | Gas-South |   | Production/Transmission Rat |  |         |  |
| 7                  | Elec/Gas North/Oregon 4-Factor | 71.547%        | 19.751%   | 8.702%    | 1 | 64.710%                     |  | 35.290% |  |
| 8                  | Gas North/Oregon 4-Factor      | 0.000%         | 69.082%   | 30.918%   | 4 | 67.900%                     |  | 32.100% |  |
| 9                  | Elec/Gas North 4-Factor        | 78.744%        | 21.256%   | 0.000%    |   |                             |  |         |  |

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|--|-------------------|
| RESULTS OF OPERATIONS                    | Report ID:        |
| <b>ELECTRIC ACCUMULATED DEPRECIATION</b> | <b>E-ADEP-12A</b> |
| For Twelve Months Ended July 31, 2015    |                   |
| 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>Electric Production</b>         |               |                                   |                                    |                                    |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| 1                                  | Steam (ED-AN) | (288,364,104)                     | (288,364,104)                      |                                    |                      | (288,364,104)        | (288,364,104)        |                        | (186,600,412)        | (186,600,412)        |                      | (101,763,692)        | (101,763,692)        |                      |
| 1                                  | Hydro (ED-AN) | (131,325,139)                     | (131,325,139)                      |                                    |                      | (131,325,139)        | (131,325,139)        |                        | (84,980,497)         | (84,980,497)         |                      | (46,344,642)         | (46,344,642)         |                      |
| 1                                  | Other (ED-AN) | (94,221,559)                      | (94,221,559)                       |                                    |                      | (94,221,559)         | (94,221,559)         |                        | (60,970,771)         | (60,970,771)         |                      | (33,250,788)         | (33,250,788)         |                      |
| <b>Total Electric Production</b>   |               | <b>(513,910,802)</b>              | <b>(513,910,802)</b>               |                                    |                      | <b>(513,910,802)</b> | <b>(513,910,802)</b> |                        | <b>(332,551,680)</b> | <b>(332,551,680)</b> |                      | <b>(181,359,122)</b> | <b>(181,359,122)</b> |                      |
| <b>Electric Transmission</b>       |               |                                   |                                    |                                    |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| 1                                  | ED-AN         | (194,632,831)                     | (194,632,831)                      |                                    |                      | (194,632,831)        | (194,632,831)        |                        | (125,946,905)        | (125,946,905)        |                      | (68,685,926)         | (68,685,926)         |                      |
| <b>Total Electric Transmissi</b>   |               | <b>(194,632,831)</b>              | <b>(194,632,831)</b>               |                                    |                      | <b>(194,632,831)</b> | <b>(194,632,831)</b> |                        | <b>(125,946,905)</b> | <b>(125,946,905)</b> |                      | <b>(68,685,926)</b>  | <b>(68,685,926)</b>  |                      |
| <b>Electric Distribution</b>       |               |                                   |                                    |                                    |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| 3                                  | ED-AN         | (2,701)                           | (2,701)                            |                                    |                      |                      | (2,701)              |                        | (1,818)              | (1,818)              |                      | (883)                | (883)                |                      |
|                                    | ED-ID         | (165,386,713)                     | (165,386,713)                      |                                    |                      | (165,386,713)        | (165,386,713)        |                        |                      |                      | (165,386,713)        |                      | (165,386,713)        |                      |
|                                    | ED-WA         | (264,791,978)                     | (264,791,978)                      |                                    |                      | (264,791,978)        | (264,791,978)        | (264,791,978)          |                      | (264,791,978)        |                      |                      |                      |                      |
| <b>Total Electric Distribution</b> |               | <b>(430,181,392)</b>              | <b>(430,181,392)</b>               |                                    |                      | <b>(430,178,691)</b> | <b>(2,701)</b>       | <b>(430,181,392)</b>   | <b>(264,791,978)</b> | <b>(1,818)</b>       | <b>(264,793,796)</b> | <b>(165,386,713)</b> | <b>(883)</b>         | <b>(165,387,596)</b> |
| <b>Gas Underground Storage</b>     |               |                                   |                                    |                                    |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                    | GD-AN         | (13,530,685)                      |                                    | (13,530,685)                       |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                    | GD-OR         | (638,726)                         |                                    |                                    |                      | (638,726)            |                      |                        |                      |                      |                      |                      |                      |                      |
| <b>Total Gas Underground S</b>     |               | <b>(14,169,411)</b>               |                                    | <b>(13,530,685)</b>                |                      | <b>(638,726)</b>     |                      |                        |                      |                      |                      |                      |                      |                      |
| <b>Gas Distribution</b>            |               |                                   |                                    |                                    |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                    | GD-AN         | (1,510,187)                       |                                    | (1,510,187)                        |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                    | GD-ID         | (59,636,524)                      |                                    | (59,636,524)                       |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                    | GD-WA         | (117,593,168)                     |                                    | (117,593,168)                      |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                    | GD-OR         | (92,770,709)                      |                                    |                                    |                      | (92,770,709)         |                      |                        |                      |                      |                      |                      |                      |                      |
| <b>Total Gas Distribution</b>      |               | <b>(271,510,588)</b>              |                                    | <b>(178,739,879)</b>               |                      | <b>(92,770,709)</b>  |                      |                        |                      |                      |                      |                      |                      |                      |
| <b>General Plant</b>               |               |                                   |                                    |                                    |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| 4                                  | ED-AN         | (39,267,141)                      | (39,267,141)                       |                                    |                      | (39,267,141)         | (39,267,141)         |                        | (26,662,389)         | (26,662,389)         |                      | (12,604,752)         | (12,604,752)         |                      |
|                                    | ED-ID         | (7,066,058)                       | (7,066,058)                        |                                    |                      | (7,066,058)          | (7,066,058)          |                        |                      |                      | (7,066,058)          |                      | (7,066,058)          |                      |
|                                    | ED-WA         | (15,556,916)                      | (15,556,916)                       |                                    |                      | (15,556,916)         | (15,556,916)         | (15,556,916)           |                      | (15,556,916)         |                      |                      |                      |                      |
| 7,4                                | CD-AA         | (38,787,114)                      | (27,751,016)                       | (7,660,843)                        | (3,375,255)          |                      | (27,751,016)         |                        | (18,842,940)         | (18,842,940)         |                      | (8,908,076)          | (8,908,076)          |                      |
| 9,4                                | CD-AN         | (11,636,475)                      | (9,163,026)                        | (2,473,449)                        |                      |                      | (9,163,026)          |                        | (6,221,695)          | (6,221,695)          |                      | (2,941,331)          | (2,941,331)          |                      |
| 9                                  | CD-ID         | (5,253,960)                       | (4,137,178)                        | (1,116,782)                        |                      | (4,137,178)          | (4,137,178)          |                        |                      |                      | (4,137,178)          |                      | (4,137,178)          |                      |
| 9                                  | CD-WA         | (2,528,542)                       | (1,991,075)                        | (537,467)                          |                      | (1,991,075)          | (1,991,075)          | (1,991,075)            |                      | (1,991,075)          |                      |                      |                      |                      |
| 8                                  | GD-AA         | (1,696,535)                       |                                    | (1,172,000)                        | (524,535)            |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                    | GD-AN         | (1,786,259)                       |                                    | (1,786,259)                        |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                    | GD-ID         | (1,465,190)                       |                                    | (1,465,190)                        |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                    | GD-WA         | (4,073,074)                       |                                    | (4,073,074)                        |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                    | GD-OR         | (4,218,713)                       |                                    |                                    | (4,218,713)          |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| <b>Total General Plant</b>         |               | <b>(133,335,977)</b>              | <b>(104,932,410)</b>               | <b>(20,285,064)</b>                | <b>(8,118,503)</b>   | <b>(28,751,227)</b>  | <b>(76,181,183)</b>  | <b>(104,932,410)</b>   | <b>(17,547,991)</b>  | <b>(51,727,024)</b>  | <b>(69,275,015)</b>  | <b>(11,203,236)</b>  | <b>(24,454,159)</b>  | <b>(35,657,395)</b>  |
| <b>Total Accumulated Depr</b>      |               | <b>(1,557,741,001)</b>            | <b>(1,243,657,435)</b>             | <b>(212,555,628)</b>               | <b>(101,527,938)</b> | <b>(458,929,918)</b> | <b>(784,727,517)</b> | <b>(1,243,657,435)</b> | <b>(282,339,969)</b> | <b>(510,227,427)</b> | <b>(792,567,396)</b> | <b>(176,589,949)</b> | <b>(274,500,090)</b> | <b>(451,090,039)</b> |

| <b>Allocation Ratios:</b> |                                |          |           |           |                |                                       |            |  |         |  |  |  |  |
|---------------------------|--------------------------------|----------|-----------|-----------|----------------|---------------------------------------|------------|--|---------|--|--|--|--|
| Service -                 |                                | Electric | Gas-North | Gas-South | Jurisdiction - |                                       | Washington |  | Idaho   |  |  |  |  |
| 7                         | Elec/Gas North/Oregon 4-Factor | 71.547%  | 19.751%   | 8.702%    | 1              | Production/Transmission Ratio         | 64.710%    |  | 35.290% |  |  |  |  |
| 8                         | Gas North/Oregon 4-Factor      | 0.000%   | 69.082%   | 30.918%   | 3              | Direct Distribution Operating Expense | 67.310%    |  | 32.690% |  |  |  |  |
| 9                         | Elec/Gas North 4-Factor        | 78.744%  | 21.256%   | 0.000%    | 4              | Jurisdictional 4-Factor Ratio         | 67.900%    |  | 32.100% |  |  |  |  |



|  |                   |
|--|-------------------|
| RESULTS OF OPERATIONS                    | Report ID:        |
| <b>ELECTRIC ACCUMULATED AMORTIZATION</b> | <b>E-AAMT-12A</b> |
| For Twelve Months Ended July 31, 2015    |                   |
| 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       | (8,381,087)                       | (8,381,087)                        |                                    |                      | (8,381,087)        | (8,381,087)        |                        | (5,423,401)         | (5,423,401)        |                     | (2,957,686)         | (2,957,686)        |                     |                     |
| 1  | Misc Intangible Plt (3030 ED-AN | (910,841)                         | (910,841)                          |                                    |                      | (910,841)          | (910,841)          |                        | (589,405)           | (589,405)          |                     | (321,436)           | (321,436)          |                     |                     |
| <b>Total Production/Transmission</b>             |                                 | <b>(9,291,928)</b>                | <b>(9,291,928)</b>                 |                                    |                      | <b>(9,291,928)</b> | <b>(9,291,928)</b> |                        | <b>(6,012,806)</b>  | <b>(6,012,806)</b> |                     | <b>(3,279,122)</b>  | <b>(3,279,122)</b> |                     |                     |
| <b>Distribution</b>                              |                                 |                                   |                                    |                                    |                      |                    |                    |                        |                     |                    |                     |                     |                    |                     |                     |
|  | Franchises (302000) ED-WA       | (123,095)                         | (123,095)                          |                                    |                      | (123,095)          | (123,095)          | (123,095)              |                     | (123,095)          |                     |                     |                    |                     |                     |
|  | Misc Intangible Plt (3030 ED-WA | (28,269)                          | (28,269)                           |                                    |                      | (28,269)           | (28,269)           | (28,269)               |                     | (28,269)           |                     |                     |                    |                     |                     |
| <b>Total Distribution</b>                        |                                 | <b>(151,364)</b>                  | <b>(151,364)</b>                   |                                    |                      | <b>(151,364)</b>   | <b>(151,364)</b>   | <b>(151,364)</b>       |                     | <b>(151,364)</b>   |                     |                     |                    |                     |                     |
| <b>General Plant - 303000</b>                    |                                 |                                   |                                    |                                    |                      |                    |                    |                        |                     |                    |                     |                     |                    |                     |                     |
| 7,4  | CD-AA                           | (771,615)                         | (552,068)                          | (152,401)                          | (67,146)             |                    | (552,068)          | (552,068)              |                     | (374,854)          | (374,854)           |                     | (177,214)          | (177,214)           |                     |
| 9,1  | CD-AN                           | (68,391)                          | (53,854)                           | (14,537)                           |                      |                    | (53,854)           | (53,854)               |                     | (34,849)           | (34,849)            |                     | (19,005)           | (19,005)            |                     |
|  | GD-ID                           | (51,425)                          |                                    | (51,425)                           |                      |                    |                    |                        |                     |                    |                     |                     |                    |                     |                     |
|  | GD-WA                           | (118,776)                         |                                    | (118,776)                          |                      |                    |                    |                        |                     |                    |                     |                     |                    |                     |                     |
|  | GD-OR                           | (65,153)                          |                                    |                                    | (65,153)             |                    |                    |                        |                     |                    |                     |                     |                    |                     |                     |
| <b>Total General Plant - 303000</b>              |                                 | <b>(1,075,360)</b>                | <b>(605,922)</b>                   | <b>(337,139)</b>                   | <b>(132,299)</b>     |                    | <b>(605,922)</b>   | <b>(605,922)</b>       |                     | <b>(409,703)</b>   | <b>(409,703)</b>    |                     | <b>(196,219)</b>   | <b>(196,219)</b>    |                     |
| <b>Miscellaneous IT Intangible Plant -3031XX</b> |                                 |                                   |                                    |                                    |                      |                    |                    |                        |                     |                    |                     |                     |                    |                     |                     |
| 7,4  | CD-AA                           | (28,535,971)                      | (20,416,631)                       | (5,636,140)                        | (2,483,200)          |                    | (20,416,631)       | (20,416,631)           |                     | (13,862,892)       | (13,862,892)        |                     | (6,553,739)        | (6,553,739)         |                     |
| 9,4  | CD-AN                           | (17,016)                          | (13,399)                           | (3,617)                            |                      |                    | (13,399)           | (13,399)               |                     | (9,098)            | (9,098)             |                     | (4,301)            | (4,301)             |                     |
| 9  | CD-ID                           | (19,614)                          | (15,445)                           | (4,169)                            |                      | (15,445)           | (15,445)           |                        |                     |                    | (15,445)            |                     | (15,445)           | (15,445)            |                     |
| 4  | ED-AN                           | (483,770)                         | (483,770)                          |                                    |                      |                    | (483,770)          | (483,770)              |                     | (328,480)          | (328,480)           |                     | (155,290)          | (155,290)           |                     |
|  | ED-ID                           | (13,635)                          | (13,635)                           |                                    |                      | (13,635)           | (13,635)           |                        |                     |                    | (13,635)            |                     | (13,635)           | (13,635)            |                     |
|  | ED-WA                           | (1,825,895)                       | (1,825,895)                        |                                    |                      | (1,825,895)        | (1,825,895)        | (1,825,895)            |                     | (1,825,895)        | (1,825,895)         |                     |                    |                     |                     |
| 8  | GD-AA                           | (1,574,174)                       |                                    | (1,087,471)                        | (486,703)            |                    |                    |                        |                     |                    |                     |                     |                    |                     |                     |
|  | GD-AN                           | (11,336)                          |                                    | (11,336)                           |                      |                    |                    |                        |                     |                    |                     |                     |                    |                     |                     |
|  | GD-OR                           | (1,211)                           |                                    |                                    | (1,211)              |                    |                    |                        |                     |                    |                     |                     |                    |                     |                     |
| <b>Total Misc IT Intangible Plant - 3031XX</b>   |                                 | <b>(32,482,622)</b>               | <b>(22,768,775)</b>                | <b>(6,742,733)</b>                 | <b>(2,971,114)</b>   |                    | <b>(1,854,975)</b> | <b>(20,913,800)</b>    | <b>(22,768,775)</b> | <b>(1,825,895)</b> | <b>(14,200,470)</b> | <b>(16,026,365)</b> | <b>(29,080)</b>    | <b>(6,713,330)</b>  | <b>(6,742,410)</b>  |
| <b>Gas Underground Storage</b>                   |                                 |                                   |                                    |                                    |                      |                    |                    |                        |                     |                    |                     |                     |                    |                     |                     |
|  | GD-AN                           | (239,878)                         |                                    | (239,878)                          |                      |                    |                    |                        |                     |                    |                     |                     |                    |                     |                     |
| <b>Total Gas Underground Storage</b>             |                                 | <b>(239,878)</b>                  |                                    | <b>(239,878)</b>                   |                      |                    |                    |                        |                     |                    |                     |                     |                    |                     |                     |
| <b>General Plant - 390200, 396200</b>            |                                 |                                   |                                    |                                    |                      |                    |                    |                        |                     |                    |                     |                     |                    |                     |                     |
| 7,4  | CD-AA                           | (218,986)                         | (156,678)                          | (43,252)                           | (19,056)             |                    | (156,678)          | (156,678)              |                     | (106,384)          | (106,384)           |                     | (50,294)           | (50,294)            |                     |
| 9  | CD-ID                           | (4,537)                           | (3,573)                            | (964)                              |                      | (3,573)            | (3,573)            |                        |                     |                    | (3,573)             |                     | (3,573)            | (3,573)             |                     |
| 9  | CD-WA                           | (8,332)                           | (6,561)                            | (1,771)                            |                      | (6,561)            | (6,561)            | (6,561)                |                     |                    | (6,561)             |                     |                    |                     |                     |
| 4  | ED-AN                           | (64,437)                          | (64,437)                           |                                    |                      |                    | (64,437)           | (64,437)               |                     | (43,753)           | (43,753)            |                     | (20,684)           | (20,684)            |                     |
|  | ED-WA                           | (110,678)                         | (110,678)                          |                                    |                      | (110,678)          | (110,678)          | (110,678)              |                     |                    | (110,678)           |                     |                    |                     |                     |
|  | GD-WA                           | (1,863)                           |                                    | (1,863)                            |                      |                    |                    |                        |                     |                    |                     |                     |                    |                     |                     |
|  | GD-OR                           | (12,005)                          |                                    |                                    | (12,005)             |                    |                    |                        |                     |                    |                     |                     |                    |                     |                     |
| <b>Total General Plant - 390200, 396200</b>      |                                 | <b>(420,838)</b>                  | <b>(341,927)</b>                   | <b>(47,850)</b>                    | <b>(31,061)</b>      |                    | <b>(120,812)</b>   | <b>(221,115)</b>       | <b>(341,927)</b>    | <b>(117,239)</b>   | <b>(150,137)</b>    | <b>(267,376)</b>    | <b>(3,573)</b>     | <b>(70,978)</b>     | <b>(74,551)</b>     |
| <b>Total Accumulated Amortization</b>            |                                 | <b>(43,661,990)</b>               | <b>(33,159,916)</b>                | <b>(7,367,600)</b>                 | <b>(3,134,474)</b>   |                    | <b>(2,127,151)</b> | <b>(31,032,765)</b>    | <b>(33,159,916)</b> | <b>(2,094,498)</b> | <b>(20,773,116)</b> | <b>(22,867,614)</b> | <b>(32,653)</b>    | <b>(10,259,649)</b> | <b>(10,292,302)</b> |

|                           |                                |          |           |           |                       |                               |  |  |            |         |  |  |  |
|---------------------------|--------------------------------|----------|-----------|-----------|-----------------------|-------------------------------|--|--|------------|---------|--|--|--|
| <b>Allocation Ratios:</b> |                                |          |           |           |                       |                               |  |  |            |         |  |  |  |
| <b>Service -</b>          |                                | Electric | Gas-North | Gas-South | <b>Jurisdiction -</b> |                               |  |  | Washington | Idaho   |  |  |  |
| 7                         | Elec/Gas North/Oregon 4-Factor | 71.547%  | 19.751%   | 8.702%    | 1                     | Production/Transmission Ratio |  |  | 64.710%    | 35.290% |  |  |  |
| 8                         | Gas North/Oregon 4-Factor      | 0.000%   | 69.082%   | 30.918%   | 4                     | Jurisdictional 4-Factor Ratio |  |  | 67.900%    | 32.100% |  |  |  |
| 9                         | Elec/Gas North 4-Factor        | 78.744%  | 21.256%   | 0.000%    |                       |                               |  |  |            |         |  |  |  |

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|---------------------------------------|------------------|
| RESULTS OF OPERATIONS                 | Report ID:       |
| <b>COMMON GENERAL PLANT</b>           | <b>C-GPL-12A</b> |
| For Twelve Months Ended July 31, 2015 |                  |
| Average of Monthly Averages Basis     |                  |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description                  | Total              | ***** ELECTRIC ***** |                  |                   | ***** GAS NORTH ***** |                  |                  |                   | ***** OREGON GAS ***** |                  |                  |                   |
|-----------|---------|------------------------------|--------------------|----------------------|------------------|-------------------|-----------------------|------------------|------------------|-------------------|------------------------|------------------|------------------|-------------------|
|           |         |                              |                    | Direct-WA            | Direct-ID        | Allocated         | Total                 | Direct-WA        | Direct-ID        | Allocated         | Total                  | Direct-OR        | Allocated        | Total             |
|           | 389XXX  | Land & Land Rights           |                    |                      |                  |                   |                       |                  |                  |                   |                        |                  |                  |                   |
| 99        |         | ED-WA / ID / AN              | 398,664            | 13,611               | 362,279          | 22,774            | 398,664               | 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                   | 819,526            | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                 | 819,526                | 0                | 819,526          |                   |
| 8         |         | GD-AA                        | 0                  | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                 | 0                      | 0                | 0                |                   |
| 7         |         | CD-AA                        | 4,719,331          | 0                    | 0                | 3,376,540         | 3,376,540             | 0                | 0                | 932,115           | 932,115                | 0                | 410,676          |                   |
| 9         |         | CD-WA / ID / AN              | 1,205,949          | 370,656              | 344,288          | 234,669           | 949,613               | 100,054          | 92,936           | 63,346            | 256,336                | 0                | 0                |                   |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>7,620,634</b>   | <b>384,267</b>       | <b>706,567</b>   | <b>3,633,983</b>  | <b>4,724,817</b>      | <b>577,218</b>   | <b>92,936</b>    | <b>995,461</b>    | <b>1,665,615</b>       | <b>819,526</b>   | <b>410,676</b>   | <b>1,230,202</b>  |
|           | 390XXX  | Structures & Improvements    |                    |                      |                  |                   |                       |                  |                  |                   |                        |                  |                  |                   |
| 99        |         | ED-WA / ID / AN              | 7,152,363          | 1,135,352            | 2,154,774        | 3,862,237         | 7,152,363             | 0                | 0                | 0                 | 0                      | 0                | 0                |                   |
| 99        |         | GD-WA / ID / AN              | 2,233,154          | 0                    | 0                | 0                 | 0                     | 2,233,154        | 0                | 0                 | 2,233,154              | 0                | 0                |                   |
| 99        |         | GD-OR / AS                   | 3,565,126          | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                 | 3,565,126              | 0                | 3,565,126        |                   |
| 8         |         | GD-AA                        | 0                  | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                 | 0                      | 0                | 0                |                   |
| 7         |         | CD-AA                        | 79,222,641         | 0                    | 0                | 56,681,423        | 56,681,423            | 0                | 0                | 15,647,264        | 15,647,264             | 0                | 6,893,954        |                   |
| 9         |         | CD-WA / ID / AN              | 22,066,124         | 5,540,338            | 4,490,794        | 7,344,617         | 17,375,749            | 1,495,548        | 1,212,236        | 1,982,591         | 4,690,375              | 0                | 0                |                   |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>114,239,408</b> | <b>6,675,690</b>     | <b>6,645,568</b> | <b>67,888,277</b> | <b>81,209,535</b>     | <b>3,728,702</b> | <b>1,212,236</b> | <b>17,629,855</b> | <b>22,570,793</b>      | <b>3,565,126</b> | <b>6,893,954</b> | <b>10,459,080</b> |
|           | 391XXX  | Office Furniture & Equipment |                    |                      |                  |                   |                       |                  |                  |                   |                        |                  |                  |                   |
| 99        |         | ED-WA / ID / AN              | 9,253,739          | 3,197,413            | 14,649           | 6,041,677         | 9,253,739             | 0                | 0                | 0                 | 0                      | 0                | 0                |                   |
| 99        |         | GD-WA / ID / AN              | 6,650              | 0                    | 0                | 0                 | 0                     | 0                | 0                | 6,650             | 6,650                  | 0                | 0                |                   |
| 99        |         | GD-OR / AS                   | 0                  | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                 | 0                      | 0                | 0                |                   |
| 8         |         | GD-AA                        | 610,163            | 0                    | 0                | 0                 | 0                     | 0                | 0                | 421,513           | 421,513                | 0                | 188,650          |                   |
| 7         |         | CD-AA                        | 52,486,703         | 0                    | 0                | 37,552,661        | 37,552,661            | 0                | 0                | 10,366,649        | 10,366,649             | 0                | 4,567,393        |                   |
| 9         |         | CD-WA / ID / AN              | 212,208            | 30,322               | 61,746           | 75,033            | 167,101               | 8,185            | 16,668           | 20,254            | 45,107                 | 0                | 0                |                   |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>62,569,463</b>  | <b>3,227,735</b>     | <b>76,395</b>    | <b>43,669,371</b> | <b>46,973,501</b>     | <b>8,185</b>     | <b>16,668</b>    | <b>10,815,066</b> | <b>10,839,919</b>      | <b>0</b>         | <b>4,756,043</b> | <b>4,756,043</b>  |
|           | 392XXX  | Transportation Equipment     |                    |                      |                  |                   |                       |                  |                  |                   |                        |                  |                  |                   |
| 99        |         | ED-WA / ID / AN              | 29,933,352         | 14,385,124           | 5,038,190        | 10,510,038        | 29,933,352            | 0                | 0                | 0                 | 0                      | 0                | 0                |                   |
| 99        |         | GD-WA / ID / AN              | 9,591,714          | 0                    | 0                | 0                 | 0                     | 6,288,276        | 1,969,878        | 1,333,560         | 9,591,714              | 0                | 0                |                   |
| 99        |         | GD-OR / AS                   | 2,951,948          | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                 | 2,951,948              | 0                | 2,951,948        |                   |
| 8         |         | GD-AA                        | 0                  | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                 | 0                      | 0                | 0                |                   |
| 7         |         | CD-AA                        | 566,854            | 0                    | 0                | 405,567           | 405,567               | 0                | 0                | 111,959           | 111,959                | 0                | 49,328           |                   |
| 9         |         | CD-WA / ID / AN              | 5,675,901          | 1,656,224            | 894,055          | 1,919,152         | 4,469,431             | 447,078          | 241,340          | 518,052           | 1,206,470              | 0                | 0                |                   |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>48,719,769</b>  | <b>16,041,348</b>    | <b>5,932,245</b> | <b>12,834,757</b> | <b>34,808,350</b>     | <b>6,735,354</b> | <b>2,211,218</b> | <b>1,963,571</b>  | <b>10,910,143</b>      | <b>2,951,948</b> | <b>49,328</b>    | <b>3,001,276</b>  |

|                                       |                  |
|---------------------------------------|------------------|
| RESULTS OF OPERATIONS                 | Report ID:       |
| <b>COMMON GENERAL PLANT</b>           | <b>C-GPL-12A</b> |
| For Twelve Months Ended July 31, 2015 |                  |
| Average of Monthly Averages Basis     |                  |

AVISTA UTILITIES

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| Ref/Basis | Account | Description                     | Total             | ***** ELECTRIC ***** |                   |                  | ***** GAS NORTH ***** |                  |                | ***** OREGON GAS ***** |                  |                |                  |                  |
|-----------|---------|---------------------------------|-------------------|----------------------|-------------------|------------------|-----------------------|------------------|----------------|------------------------|------------------|----------------|------------------|------------------|
|           |         |                                 |                   | Direct-WA            | Direct-ID         | Allocated        | Total                 | Direct-WA        | Direct-ID      | Allocated              | Total            | Direct-OR      | Allocated        | Total            |
|           | 393000  | Stores Equipment                |                   |                      |                   |                  |                       |                  |                |                        |                  |                |                  |                  |
| 99        |         | ED-WA / ID / AN                 | 398,133           | 10,739               | 14,745            | 372,649          | 398,133               | 0                | 0              | 0                      | 0                | 0              | 0                |                  |
| 99        |         | GD-WA / ID / AN                 | 84,271            | 0                    | 0                 | 0                | 0                     | 84,271           | 0              | 0                      | 0                | 84,271         | 0                |                  |
| 99        |         | GD-OR / AS                      | 57,227            | 0                    | 0                 | 0                | 0                     | 0                | 0              | 0                      | 0                | 57,227         | 0                |                  |
| 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                 | 2,941,510         | 111,232              | 138,772           | 2,066,258        | 2,316,262             | 30,026           | 37,460         | 557,762                | 625,248          | 0              | 0                |                  |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>3,481,141</b>  | <b>121,971</b>       | <b>153,517</b>    | <b>2,438,907</b> | <b>2,714,395</b>      | <b>114,297</b>   | <b>37,460</b>  | <b>557,762</b>         | <b>709,519</b>   | <b>57,227</b>  | <b>0</b>         | <b>57,227</b>    |
|           | 394000  | Tools, Shop, & Garage Equipment |                   |                      |                   |                  |                       |                  |                |                        |                  |                |                  |                  |
| 99        |         | ED-WA / ID / AN                 | 3,030,396         | 988,752              | 305,054           | 1,736,590        | 3,030,396             | 0                | 0              | 0                      | 0                | 0              | 0                | 0                |
| 99        |         | GD-WA / ID / AN                 | 2,748,996         | 0                    | 0                 | 0                | 0                     | 1,997,968        | 380,317        | 370,711                | 2,748,996        | 0              | 0                | 0                |
| 99        |         | GD-OR / AS                      | 947,378           | 0                    | 0                 | 0                | 0                     | 0                | 0              | 0                      | 0                | 947,378        | 0                |                  |
| 8         |         | GD-AA                           | 2,294,609         | 0                    | 0                 | 0                | 0                     | 0                | 0              | 1,585,162              | 1,585,162        | 0              | 709,447          |                  |
| 7         |         | CD-AA                           | 9,794,183         | 0                    | 0                 | 7,007,444        | 7,007,444             | 0                | 0              | 1,934,449              | 1,934,449        | 0              | 852,290          |                  |
| 9         |         | CD-WA / ID / AN                 | 1,136,727         | 21,771               | 670,813           | 202,520          | 895,104               | 5,877            | 181,078        | 54,668                 | 241,623          | 0              | 0                |                  |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>19,952,289</b> | <b>1,010,523</b>     | <b>975,867</b>    | <b>8,946,554</b> | <b>10,932,944</b>     | <b>2,003,845</b> | <b>561,395</b> | <b>3,944,990</b>       | <b>6,510,230</b> | <b>947,378</b> | <b>1,561,737</b> | <b>2,509,115</b> |
|           | 395000  | Laboratory Equipment            |                   |                      |                   |                  |                       |                  |                |                        |                  |                |                  |                  |
| 99        |         | ED-WA / ID / AN                 | 729,997           | 225,318              | 49,754            | 454,925          | 729,997               | 0                | 0              | 0                      | 0                | 0              | 0                | 0                |
| 99        |         | GD-WA / ID / AN                 | 167,540           | 0                    | 0                 | 0                | 0                     | 35,521           | 11,585         | 120,434                | 167,540          | 0              | 0                | 0                |
| 99        |         | GD-OR / AS                      | 120,844           | 0                    | 0                 | 0                | 0                     | 0                | 0              | 0                      | 0                | 120,844        | 0                |                  |
| 8         |         | GD-AA                           | 212,021           | 0                    | 0                 | 0                | 0                     | 0                | 0              | 146,468                | 146,468          | 0              | 65,553           |                  |
| 7         |         | CD-AA                           | 355,663           | 0                    | 0                 | 254,466          | 254,466               | 0                | 0              | 70,247                 | 70,247           | 0              | 30,950           |                  |
| 9         |         | CD-WA / ID / AN                 | 85,487            | 4,090                | 1,306             | 61,920           | 67,316                | 1,104            | 352            | 16,715                 | 18,171           | 0              | 0                |                  |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>1,671,552</b>  | <b>229,408</b>       | <b>51,060</b>     | <b>771,311</b>   | <b>1,051,779</b>      | <b>36,625</b>    | <b>11,937</b>  | <b>353,864</b>         | <b>402,426</b>   | <b>120,844</b> | <b>96,503</b>    | <b>217,347</b>   |
|           | 396XXX  | Power Operated Equipment        |                   |                      |                   |                  |                       |                  |                |                        |                  |                |                  |                  |
| 99        |         | ED-WA / ID / AN                 | 34,232,244        | 15,991,660           | 9,953,631         | 8,286,953        | 34,232,244            | 0                | 0              | 0                      | 0                | 0              | 0                | 0                |
| 99        |         | GD-WA / ID / AN                 | 4,370,229         | 0                    | 0                 | 0                | 0                     | 2,682,844        | 856,891        | 830,494                | 4,370,229        | 0              | 0                | 0                |
| 99        |         | GD-OR / AS                      | 43,834            | 0                    | 0                 | 0                | 0                     | 0                | 0              | 0                      | 0                | 43,834         | 0                |                  |
| 8         |         | GD-AA                           | 0                 | 0                    | 0                 | 0                | 0                     | 0                | 0              | 0                      | 0                | 0              | 0                |                  |
| 7         |         | CD-AA                           | 544,452           | 0                    | 0                 | 389,539          | 389,539               | 0                | 0              | 107,535                | 107,535          | 0              | 47,378           |                  |
| 9         |         | CD-WA / ID / AN                 | 1,641,901         | 257,365              | 409,502           | 626,031          | 1,292,898             | 69,473           | 110,540        | 168,990                | 349,003          | 0              | 0                |                  |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>40,832,660</b> | <b>16,249,025</b>    | <b>10,363,133</b> | <b>9,302,523</b> | <b>35,914,681</b>     | <b>2,752,317</b> | <b>967,431</b> | <b>1,107,019</b>       | <b>4,826,767</b> | <b>43,834</b>  | <b>47,378</b>    | <b>91,212</b>    |

|                                       |                  |
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| RESULTS OF OPERATIONS                 | Report ID:       |
| <b>COMMON GENERAL PLANT</b>           | <b>C-GPL-12A</b> |
| For Twelve Months Ended July 31, 2015 |                  |
| Average of Monthly Averages Basis     |                  |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description                | Total              | ***** ELECTRIC ***** |                   |                    | ***** GAS NORTH ***** |                   |                  |                   | ***** OREGON GAS ***** |                  |                   |                   |
|-----------|---------|----------------------------|--------------------|----------------------|-------------------|--------------------|-----------------------|-------------------|------------------|-------------------|------------------------|------------------|-------------------|-------------------|
|           |         |                            |                    | Direct-WA            | Direct-ID         | Allocated          | Total                 | Direct-WA         | Direct-ID        | Allocated         | Total                  | Direct-OR        | Allocated         | Total             |
|           | 397XXX  | Communication Equipment    |                    |                      |                   |                    |                       |                   |                  |                   |                        |                  |                   |                   |
| 99        |         | ED-WA / ID / AN            | 57,536,958         | 11,038,730           | 4,246,318         | 42,251,910         | 57,536,958            | 0                 | 0                | 0                 | 0                      | 0                | 0                 | 0                 |
| 99        |         | GD-WA / ID / AN            | 1,289,737          | 0                    | 0                 | 0                  | 0                     | 698,964           | 555,741          | 35,032            | 1,289,737              | 0                | 0                 | 0                 |
| 99        |         | GD-OR / AS                 | 1,227,290          | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 1,227,290        | 0                 | 1,227,290         |
| 8         |         | GD-AA                      | 992,932            | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 685,937           | 685,937                | 0                | 306,995           | 306,995           |
| 7         |         | CD-AA                      | 30,389,677         | 0                    | 0                 | 21,742,902         | 21,742,902            | 0                 | 0                | 6,002,265         | 6,002,265              | 0                | 2,644,510         | 2,644,510         |
| 9         |         | CD-WA / ID / AN            | 12,615,256         | 488,667              | 3,191,823         | 6,253,267          | 9,933,757             | 131,910           | 861,594          | 1,687,995         | 2,681,499              | 0                | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>       | <b>104,051,850</b> | <b>11,527,397</b>    | <b>7,438,141</b>  | <b>70,248,079</b>  | <b>89,213,617</b>     | <b>830,874</b>    | <b>1,417,335</b> | <b>8,411,229</b>  | <b>10,659,438</b>      | <b>1,227,290</b> | <b>2,951,505</b>  | <b>4,178,795</b>  |
|           | 398000  | Miscellaneous Equipment    |                    |                      |                   |                    |                       |                   |                  |                   |                        |                  |                   |                   |
| 99        |         | ED-WA / ID / AN            | 80,898             | 0                    | 2,299             | 78,599             | 80,898                | 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                      | 505,059            | 0                    | 0                 | 361,355            | 361,355               | 0                 | 0                | 99,754            | 99,754                 | 0                | 43,950            | 43,950            |
| 9         |         | CD-WA / ID / AN            | 9,978              | 3,926                | 0                 | 3,931              | 7,857                 | 1,060             | 0                | 1,061             | 2,121                  | 0                | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>       | <b>598,302</b>     | <b>3,926</b>         | <b>2,299</b>      | <b>443,885</b>     | <b>450,110</b>        | <b>1,060</b>      | <b>0</b>         | <b>100,815</b>    | <b>101,875</b>         | <b>2,367</b>     | <b>43,950</b>     | <b>46,317</b>     |
|           |         | <b>TOTAL GENERAL PLANT</b> | <b>403,737,068</b> | <b>55,471,290</b>    | <b>32,344,792</b> | <b>220,177,647</b> | <b>307,993,729</b>    | <b>16,788,477</b> | <b>6,528,616</b> | <b>45,879,632</b> | <b>69,196,725</b>      | <b>9,735,540</b> | <b>16,811,074</b> | <b>26,546,614</b> |

ALLOCATION RATIOS:

|       |    |                                |          |         |         |         |
|-------|----|--------------------------------|----------|---------|---------|---------|
| E-ALL | 7  | Elec/Gas North/Oregon 4-Factor | 100.000% | 71.547% | 19.751% | 8.702%  |
| E-ALL | 8  | Gas North/Oregon 4-Factor      | 100.000% | 0.000%  | 69.082% | 30.918% |
| E-ALL | 9  | Elec/Gas North 4-Factor        | 100.000% | 78.744% | 21.256% | 0.000%  |
| E-ALL | 99 | Not Allocated                  | 0.000%   | 0.000%  | 0.000%  | 0.000%  |

|                                       |                  |
|---------------------------------------|------------------|
| RESULTS OF OPERATIONS                 | Report ID:       |
| <b>COMMON INTANGIBLE PLANT</b>        | <b>C-IPL-12A</b> |
| For Twelve Months Ended July 31, 2015 |                  |
| Average of Monthly Averages Basis     |                  |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account      | Description                               | Total              | ***** ELECTRIC ***** |               |                   | ***** GAS NORTH ***** |                  |                |                   | ***** OREGON GAS***** |                |                   |                   |
|-----------|--------------|---|--------------------|----------------------|---------------|-------------------|-----------------------|------------------|----------------|-------------------|-----------------------|----------------|-------------------|-------------------|
|           |              |   |                    | Direct-WA            | Direct-ID     | Allocated         | Total                 | Direct-WA        | Direct-ID      | Allocated         | Total                 | Direct-OR      | Allocated         | Total             |
|           | 303000       | Intangible Plant                          |                    |                      |               |                   |                       |                  |                |                   |                       |                |                   |                   |
| 99        |              | ED-WA / ID / AN                           | 9,229,978          | 153,179              | 0             | 9,076,799         | 9,229,978             | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
| 99        |              | GD-WA / ID / AN                           | 1,203,631          | 0                    | 0             | 0                 | 0                     | 1,022,594        | 181,037        | 0                 | 1,203,631             | 0              | 0                 |                   |
| 99        |              | GD-OR / AS                                | 426,123            | 0                    | 0             | 0                 | 0                     | 0                | 0              | 0                 | 0                     | 426,123        | 0                 |                   |
| 8         |              | GD-AA                                     | 0                  | 0                    | 0             | 0                 | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
| 7         |              | CD-AA                                     | 8,490,503          | 0                    | 0             | 6,074,700         | 6,074,700             | 0                | 0              | 1,676,959         | 1,676,959             | 0              | 738,844           |                   |
| 9         |              | CD-WA / ID / AN                           | 194,058            | 0                    | 0             | 152,809           | 152,809               | 0                | 0              | 41,249            | 41,249                | 0              | 0                 |                   |
|           |              | <b>TOTAL ACCOUNT</b>                      | <b>19,544,293</b>  | <b>153,179</b>       | <b>0</b>      | <b>15,304,308</b> | <b>15,457,487</b>     | <b>1,022,594</b> | <b>181,037</b> | <b>1,718,208</b>  | <b>2,921,839</b>      | <b>426,123</b> | <b>738,844</b>    | <b>1,164,967</b>  |
|           | 303100       | Misc Intangible Plant--Mainframe Software |                    |                      |               |                   |                       |                  |                |                   |                       |                |                   |                   |
| 99        |              | ED-WA / ID / AN                           | 6,813,110          | 5,035,676            | 23,524        | 1,753,910         | 6,813,110             | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
| 99        |              | GD-WA / ID / AN                           | 0                  | 0                    | 0             | 0                 | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
| 99        |              | GD-OR / AS                                | 0                  | 0                    | 0             | 0                 | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
| 8         |              | GD-AA                                     | 2,440,688          | 0                    | 0             | 0                 | 0                     | 0                | 0              | 1,686,076         | 1,686,076             | 0              | 754,612           |                   |
| 7         |              | CD-AA                                     | 96,975,008         | 0                    | 0             | 69,382,709        | 69,382,709            | 0                | 0              | 19,153,534        | 19,153,534            | 0              | 8,438,765         |                   |
| 9         |              | CD-WA / ID / AN                           | 113,998            | 0                    | 52,006        | 37,761            | 89,767                | 0                | 14,038         | 10,193            | 24,231                | 0              | 0                 |                   |
|           |              | <b>TOTAL ACCOUNT</b>                      | <b>106,342,804</b> | <b>5,035,676</b>     | <b>75,530</b> | <b>71,174,380</b> | <b>76,285,586</b>     | <b>0</b>         | <b>14,038</b>  | <b>20,849,803</b> | <b>20,863,841</b>     | <b>0</b>       | <b>9,193,377</b>  | <b>9,193,377</b>  |
|           | 303110       | Misc Intangible Plant--PC Software        |                    |                      |               |                   |                       |                  |                |                   |                       |                |                   |                   |
| 99        |              | ED-WA / ID / AN                           | 4,645              | 0                    | 0             | 4,645             | 4,645                 | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
| 99        |              | GD-WA / ID / AN                           | 11,526             | 0                    | 0             | 0                 | 0                     | 0                | 0              | 11,526            | 11,526                | 0              | 0                 |                   |
| 99        |              | GD-OR / AS                                | 1,231              | 0                    | 0             | 0                 | 0                     | 0                | 0              | 0                 | 0                     | 1,231          | 0                 |                   |
| 8         |              | GD-AA                                     | 0                  | 0                    | 0             | 0                 | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
| 7         |              | CD-AA                                     | 4,762,672          | 0                    | 0             | 3,407,549         | 3,407,549             | 0                | 0              | 940,675           | 940,675               | 0              | 414,448           |                   |
| 8         |              | CD-WA / ID / AN                           | 0                  | 0                    | 0             | 0                 | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
|           |              | <b>TOTAL ACCOUNT</b>                      | <b>4,780,074</b>   | <b>0</b>             | <b>0</b>      | <b>3,412,194</b>  | <b>3,412,194</b>      | <b>0</b>         | <b>0</b>       | <b>952,201</b>    | <b>952,201</b>        | <b>1,231</b>   | <b>414,448</b>    | <b>415,679</b>    |
|           | <b>TOTAL</b> |   | <b>130,667,171</b> | <b>5,188,855</b>     | <b>75,530</b> | <b>89,890,882</b> | <b>95,155,267</b>     | <b>1,022,594</b> | <b>195,075</b> | <b>23,520,212</b> | <b>24,737,881</b>     | <b>427,354</b> | <b>10,346,669</b> | <b>10,774,023</b> |

ALLOCATION RATIOS:

|       |    |                           |          |         |         |         |
|-------|----|---------------------------|----------|---------|---------|---------|
| E-ALL | 7  | Elec/Gas North/Oregon 4   | 100.000% | 71.547% | 19.751% | 8.702%  |
| E-ALL | 8  | Gas North/Oregon 4-Factor | 100.000% | 0.000%  | 69.082% | 30.918% |
| E-ALL | 9  | Elec/Gas North 4-Factor   | 100.000% | 78.744% | 21.256% | 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 July 31, 2015  |                  |
| 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  | (72,049,717)        | (51,549,411)        | (14,230,540)        | (6,269,766)        |
| 8         | 282900  | GD-AA  | 0                   | 0                   | 0                   | 0                  |
| 9         | 282900  | CD-WA / ID / AN                              | (1,359,763)         | (1,070,732)         | (289,031)           | 0                  |
| 7         | 283750  | CD-AA  | (546,394)           | (390,929)           | (107,918)           | (47,547)           |
|           |         | Total  | <u>(73,955,874)</u> | <u>(53,011,072)</u> | <u>(14,627,489)</u> | <u>(6,317,313)</u> |

ALLOCATION RATIOS:

|       |    |                                |          |         |         |         |
|-------|----|--------------------------------|----------|---------|---------|---------|
| E-ALL | 7  | Elec/Gas North/Oregon 4-Factor | 100.000% | 71.547% | 19.751% | 8.702%  |
| E-ALL | 8  | Gas North/Oregon 4-Factor      | 100.000% | 0.000%  | 69.082% | 30.918% |
| E-ALL | 9  | Elec/Gas North 4-Factor        | 100.000% | 78.744% | 21.256% | 0.000%  |
| E-ALL | 99 | Not Allocated                  | 0.000%   | 0.000%  | 0.000%  | 0.000%  |

|                                       |
|---------------------------------------|
| RESULTS OF OPERATIONS                 |
| <b>COMMON WORKING CAPITAL</b>         |
| For Twelve Months Ended July 31, 2015 |
| Average of Monthly Averages Basis     |

|                                |
|--------------------------------|
| Report ID:<br><b>C-WKC-12A</b> |
|--------------------------------|

AVISTA UTILITIES

Electric Copy

| Ref/Basis    | Account Description                        | ***** SYSTEM ***** |                   |                  |                   | **** ELECTRIC **** |                  | **** GAS NORTH **** |                  | *GAS SOUTH*      |
|--------------|--|--------------------|-------------------|------------------|-------------------|--------------------|------------------|---------------------|------------------|------------------|
|              |  | Washington         | Idaho             | Oregon           | Total             | Washington         | Idaho            | Washington          | Idaho            | Oregon           |
| 1            | 151120 FUEL STOCK COAL-COLSTRIP            | 1,465,110          | 799,007           |                  | 2,264,117         |                    | 799,007          |                     |                  |                  |
| 1            | 151210 FUEL STOCK HOG FUEL-KFGS            | 1,325,935          | 723,107           |                  | 2,049,042         |                    | 723,107          |                     |                  |                  |
| 7/4          | 154100 PLANT MATERIALS & OPER SUPPLIES     | 16,470,774         | 7,567,734         | 2,291,212        | 26,329,720        |                    | 6,047,038        |                     | 1,520,696        | 2,291,212        |
| 1            | 154300 PLANT MATERIALS & OPER SUP-CS2      | 576,793            | 314,558           |                  | 891,351           |                    | 314,558          |                     |                  |                  |
| 1            | 154400 PLANT MATERIALS & OPER SUP-COLSTRIP | 1,650,989          | 900,377           |                  | 2,551,366         |                    | 900,377          |                     |                  |                  |
| 7/4          | 154500 SUPPLY CHAIN RECEIVING INVENTORY    | 1,330              | 611               | 185              | 2,126             |                    | 488              |                     | 123              | 185              |
| 7/4          | 154550 SUPPLY CHAIN AVERAGE COST VARIANCE  | 42                 | 19                | 6                | 67                |                    | 15               |                     | 4                | 6                |
| 7/4          | 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE | 847                | 389               | 118              | 1,354             |                    | 311              |                     | 78               | 118              |
| 99           | 163998 COMMON WORKING CAPITAL              | 0                  |                   |                  | 0                 | 0                  |                  | 0                   |                  |                  |
| 99           | 163999 INVESTOR-SUPPLIED WORKING CAPITAL   | 49,106,117         |                   |                  | 49,106,117        | 40,708,008         |                  | 8,398,109           |                  |                  |
| <b>TOTAL</b> |  | <b>70,597,937</b>  | <b>10,305,802</b> | <b>2,291,521</b> | <b>83,195,260</b> | <b>40,708,008</b>  | <b>8,784,901</b> | <b>8,398,109</b>    | <b>1,520,901</b> | <b>2,291,521</b> |

| ALLOCATION RATIOS: |   | Electric | Gas-North | Gas-South | Idaho Electric | Idaho Gas | Oregon Gas |
|--------------------|---|----------|-----------|-----------|----------------|-----------|------------|
| 1                  | Production/Transmission Ratio             |          |           |           | 35.290%        |           |            |
| 7/4                | Jur Rollup/Jurisdictional 4-Factor Ratios | 71.547%  | 19.751%   | 8.702%    | 32.100%        | 29.242%   | 100.000%   |
| 99                 | Not Allocated                             |          |           |           |                |           |            |