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| RESULTS OF OPERATIONS | Report ID: E-ROR-12E |
| ELECTRIC RATE OF RETURN | |
| For Twelve Months Ended October 31, 2012 Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Account Description | System | Washington | Idaho |
|-----------|--------------------------------------|---------------|---------------|---------------|
| E-OPS | Electric Net Operating Income (Loss) | 128,266,551 | 79,192,412 | 49,074,139 |
| | Adjustments | | | |
| | Adjusted Net Operating Income (Loss) | 128,266,551 | 79,192,412 | 49,074,139 |
| E-APL | Electric Net Rate Base | 1,792,035,992 | 1,167,321,439 | 624,714,553 |
| | RATE OF RETURN | 7.158% | 6.784% | 7.855% |

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| RESULTS OF OPERATIONS | Report ID: E-ALL-12E |
| ELECTRIC ALLOCATION PERCENTAGES | |
| For Twelve Months Ended October 31, 2012 Ending Balance Basis | |

AVISTA UTILITIES

| Basis | Ref | Description | | System | Washington | Idaho |
|-------|-------|--|------------|------------------------|-----------------------|----------------------|
| 1 | Input | Production/Transmission Ratio | 12-31-2011 | 100.000% | 65.240% | 34.760% |
| 2 | Input | Number of Customers Percent | 10-31-2012 | 360,886 100.000% | 236,635 65.571% | 124,251 34.429% |
| 3 | E-OPS | Direct Distribution Operating Expense Percent | | 23,660,173 100.000% | 15,448,391 65.293% | 8,211,782 34.707% |
| | Input | Jurisdictional 4-Factor Ratio | 12-31-2011 | | | |
| | | Direct O & M Accts 500 - 598 | | 23,354,099 | 15,611,998 | 7,742,101 |
| | | Direct O & M Accts 901 - 935 | | 31,755,308 | 22,688,342 | 9,066,966 |
| | | Total | | 55,109,407 | 38,300,340 | 16,809,067 |
| | | Percentage | | 100.000% | 69.499% | 30.501% |
| | | Direct Labor Accts 500 - 598 | | 9,528,184 | 6,357,387 | 3,170,797 |
| | | Direct Labor Accts 901 - 935 | | 5,139,180 | 3,872,295 | 1,266,885 |
| | | Total | | 14,667,364 | 10,229,682 | 4,437,682 |
| | | Percentage | | 100.000% | 69.745% | 30.255% |
| | | Number of Customers | | 360,451 | 236,623 | 123,828 |
| | | Percentage | | 100.000% | 65.646% | 34.354% |
| | | Net Direct Plant | | 818,616,195 | 517,581,147 | 301,035,048 |
| | | Percentage | | 100.000% | 63.226% | 36.774% |
| 4 | | Total Percentages Percent | | 400.000% | 268.116% | 131.884% |
| | | | | 100.000% | 67.029% | 32.971% |

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| RESULTS OF OPERATIONS | Report ID: E-ALL-12E |
| ELECTRIC ALLOCATION PERCENTAGES | |
| For Twelve Months Ended October 31, 2012 Ending Balance Basis | |

AVISTA UTILITIES

| Basis | Ref | Description | System | Washington | Idaho | |
|-------|------------|---|---------------|---------------|-------------|-------------|
| Input | | Elec/Gas North/Oregon 4-Factor | | | | |
| | 01-01-2012 | | Total | Electric | Gas North | Oregon Gas |
| | | Direct O & M Accts 500 - 894 | 66,341,282 | 58,626,203 | 5,247,466 | 2,467,613 |
| | | Direct O & M Accts 901 - 935 | 58,793,117 | 39,254,919 | 16,142,401 | 3,395,797 |
| | | Direct O & M Accts 901 - 905 Utility 9 Only | 1,408,245 | 867,690 | 540,555 | 0 |
| | | Adjustments | 0 | 0 | 0 | 0 |
| | | Total | 126,542,644 | 98,748,812 | 21,930,422 | 5,863,410 |
| | | Percentage | 100.000% | 78.036% | 17.330% | 4.634% |
| | | Direct Labor Accts 500 - 894 | 54,372,404 | 43,317,908 | 7,642,727 | 3,411,769 |
| | | Direct Labor Accts 901 - 935 | 4,295,024 | 3,049,259 | 223,754 | 1,022,011 |
| | | Direct Labor Accts 901 - 905 Utility 9 Only | 5,547,864 | 3,418,316 | 2,129,548 | 0 |
| | | Total | 64,215,292 | 49,785,483 | 9,996,029 | 4,433,780 |
| | | Percentage | 100.000% | 77.529% | 15.566% | 6.905% |
| | | Number of Customers at | 681,193 | 360,451 | 224,556 | 96,186 |
| | | Percentage | 100.000% | 52.915% | 32.965% | 14.120% |
| | | Net Direct Plant | 2,469,357,528 | 1,967,998,952 | 338,164,005 | 163,194,571 |
| | | Percentage | 100.000% | 79.697% | 13.694% | 6.609% |
| | | Total Percentages | 400.000% | 288.176% | 79.556% | 32.267% |
| | | Average (CD AA) | 100.000% | 72.044% | 19.889% | 8.067% |

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| RESULTS OF OPERATIONS | Report ID: E-ALL-12E |
| ELECTRIC ALLOCATION PERCENTAGES | |
| For Twelve Months Ended October 31, 2012 Ending Balance Basis | |

AVISTA UTILITIES

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

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| RESULTS OF OPERATIONS | Report ID: E-ALL-12E |
| ELECTRIC ALLOCATION PERCENTAGES | |
| For Twelve Months Ended October 31, 2012 Ending Balance Basis | |

AVISTA UTILITIES

| Basis | Ref | Description | System | Washington | Idaho | |
|-------|-------|--|-------------------------|------------------------|------------------------|---------------|
| | | | Total | Electric | Gas North | Oregon Gas |
| Input | | Elec/Gas North 4-Factor | 01-01-2012 | | | |
| | | Direct O & M Accts 500 - 894 | 63,873,669 | 58,626,203 | 5,247,466 | 0 |
| | | Direct O & M Accts 901 - 935 | 55,397,320 | 39,254,919 | 16,142,401 | 0 |
| | | Adjustments | 0 | 0 | 0 | 0 |
| | | Total | 119,270,989 | 97,881,122 | 21,389,867 | 0 |
| | | Percentage | 100.000% | 82.066% | 17.934% | 0.000% |
| | | Direct Labor Accts 500 - 894 | 50,960,635 | 43,317,908 | 7,642,727 | 0 |
| | | Direct Labor Accts 901 - 935 | 3,273,013 | 3,049,259 | 223,754 | 0 |
| | | Total | 54,233,648 | 46,367,167 | 7,866,481 | 0 |
| | | Percentage | 100.000% | 85.495% | 14.505% | 0.000% |
| | | Number of Customers at | 585,007 | 360,451 | 224,556 | 0 |
| | | Percentage | 100.000% | 61.615% | 38.385% | 0.000% |
| | | Net Direct Plant | 2,283,393,565 | 1,951,560,143 | 331,833,422 | 0 |
| | | Percentage | 100.000% | 85.468% | 14.532% | 0.000% |
| | | Total Percentages | 400.000% | 314.644% | 85.356% | 0.000% |
| 9 | | Average (CD AN/ID/WA) | 100.000% | 78.661% | 21.339% | 0.000% |
| 10 | E-PLT | Net Electric Distribution Plant Percent | 825,507,744 100.000% | 527,008,569 63.841% | 298,499,175 36.159% | |
| 11 | | Book Depreciation Percent | 82,379,077 100.000% | 53,631,879 65.104% | 28,747,198 34.896% | |

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| RESULTS OF OPERATIONS | Report ID: E-ALL-12E |
| ELECTRIC ALLOCATION PERCENTAGES | |
| For Twelve Months Ended October 31, 2012 Ending Balance Basis | |

AVISTA UTILITIES

| Basis | Ref | Description | System | Washington | Idaho |
|-------|-------|---|---|--|--------------------------------------|
| 12 | | Net Electric Plant (before DFIT) Percent | <u>2,077,913,881</u> <u>100.000%</u> | <u>1,346,396,961</u> <u>64.796%</u> | <u>731,516,920</u> <u>35.204%</u> |
| 13 | E-PLT | Net Electric General Plant Percent | <u>160,506,987</u> <u>100.000%</u> | <u>106,025,132</u> <u>66.056%</u> | <u>54,481,855</u> <u>33.944%</u> |
| 14 | | Net Allocated Schedule M's Percent | <u>-84,913,361</u> <u>100.000%</u> | <u>-54,971,506</u> <u>64.738%</u> | <u>-29,941,855</u> <u>35.262%</u> |
| 99 | Input | Not Allocated | <u>0.000%</u> | <u>0.000%</u> | <u>0.000%</u> |

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC OPERATING STATEMENT | E-OPS-12E |
| For Twelve Months Ended October 31, 2012 | |
| Ending Balance Basis | |

AVISTA UTILITIES

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|--|---------|--|--------------------|--------------------|----------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|
| REVENUE | | | | | | | | | | | |
| SALES OF ELECTRICITY: | | | | | | | | | | | |
| 99 | 440000 | Residential | 320,118,111 | 0 | 320,118,111 | 215,045,158 | 0 | 215,045,158 | 105,072,953 | 0 | 105,072,953 |
| 99 | 442200 | Commercial - Firm & Int. | 286,365,989 | 0 | 286,365,989 | 200,965,841 | 0 | 200,965,841 | 85,400,148 | 0 | 85,400,148 |
| 1 | 442300 | Industrial | 119,603,410 | 0 | 119,603,410 | 56,029,649 | 0 | 56,029,649 | 63,573,761 | 0 | 63,573,761 |
| 99 | 444000 | Public Street & Highway Lighting | 7,198,792 | 0 | 7,198,792 | 4,757,565 | 0 | 4,757,565 | 2,441,227 | 0 | 2,441,227 |
| 99 | 448000 | Interdepartmental Revenue | 1,034,594 | 0 | 1,034,594 | 821,086 | 0 | 821,086 | 213,508 | 0 | 213,508 |
| 99 | 499XXX | Unbilled Revenue | 2,241,074 | 0 | 2,241,074 | 1,149,287 | 0 | 1,149,287 | 1,091,787 | 0 | 1,091,787 |
| TOTAL SALES TO ULTIMATE CUSTOMERS | | | 736,561,970 | 0 | 736,561,970 | 478,768,586 | 0 | 478,768,586 | 257,793,384 | 0 | 257,793,384 |
| 1 | 447XXX | Sales for Resale | 0 | 142,940,470 | 142,940,470 | 0 | 93,254,363 | 93,254,363 | 0 | 49,686,107 | 49,686,107 |
| TOTAL SALES OF ELECTRICITY | | | 736,561,970 | 142,940,470 | 879,502,440 | 478,768,586 | 93,254,363 | 572,022,949 | 257,793,384 | 49,686,107 | 307,479,491 |
| OTHER OPERATING REVENUE: | | | | | | | | | | | |
| 99 | 451000 | Miscellaneous Service Revenue | 576,691 | 0 | 576,691 | 371,116 | 0 | 371,116 | 205,575 | 0 | 205,575 |
| 1 | 453000 | Sales of Water & Water Power | 0 | 463,900 | 463,900 | 0 | 302,648 | 302,648 | 0 | 161,252 | 161,252 |
| 1 | 454000 | Rent from Electric Property | 2,575,734 | 54,397 | 2,630,131 | 1,957,205 | 35,489 | 1,992,694 | 618,529 | 18,908 | 637,437 |
| 1 | 456XXX | Other Electric Revenues | 265,945 | 123,175,688 | 123,441,633 | 203,094 | 80,359,819 | 80,562,913 | 62,851 | 42,815,869 | 42,878,720 |
| TOTAL OTHER OPERATING REVENUE | | | 3,418,370 | 123,693,985 | 127,112,355 | 2,531,415 | 80,697,956 | 83,229,371 | 886,955 | 42,996,029 | 43,882,984 |
| TOTAL ELECTRIC REVENUE | | | 739,980,340 | 266,634,455 | 1,006,614,795 | 481,300,001 | 173,952,319 | 655,252,320 | 258,680,339 | 92,682,136 | 351,362,475 |
| EXPENSE | | | | | | | | | | | |
| STEAM POWER GENERATION EXPENSE: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 500000 | Supervision & Engineering | 0 | 410,060 | 410,060 | 0 | 267,523 | 267,523 | 0 | 142,537 | 142,537 |
| 1 | 501000 | Fuel | 0 | 28,230,158 | 28,230,158 | 0 | 18,417,355 | 18,417,355 | 0 | 9,812,803 | 9,812,803 |
| 1 | 502000 | Steam Expense | 0 | 4,210,388 | 4,210,388 | 0 | 2,746,857 | 2,746,857 | 0 | 1,463,531 | 1,463,531 |
| 1 | 505000 | Electric Expense | 0 | 885,609 | 885,609 | 0 | 577,771 | 577,771 | 0 | 307,838 | 307,838 |
| 1 | 506000 | Miscellaneous Steam Power Generation Expense | 0 | 2,340,523 | 2,340,523 | 0 | 1,526,957 | 1,526,957 | 0 | 813,566 | 813,566 |
| 1 | 507000 | Rent | 0 | 25,151 | 25,151 | 0 | 16,409 | 16,409 | 0 | 8,742 | 8,742 |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 510000 | Supervision & Engineering | 0 | 494,347 | 494,347 | 0 | 322,512 | 322,512 | 0 | 171,835 | 171,835 |
| 1 | 511000 | Structures | 0 | 575,626 | 575,626 | 0 | 375,538 | 375,538 | 0 | 200,088 | 200,088 |
| 1 | 512000 | Boiler Plant | 0 | 4,697,647 | 4,697,647 | 0 | 3,064,745 | 3,064,745 | 0 | 1,632,902 | 1,632,902 |
| 1 | 513000 | Electric Plant | 0 | 585,956 | 585,956 | 0 | 382,278 | 382,278 | 0 | 203,678 | 203,678 |
| 1 | 514000 | Miscellaneous Steam Plant | 0 | 598,128 | 598,128 | 0 | 390,219 | 390,219 | 0 | 207,909 | 207,909 |
| TOTAL STEAM POWER GENERATION EXP | | | 0 | 43,053,593 | 43,053,593 | 0 | 28,088,164 | 28,088,164 | 0 | 14,965,429 | 14,965,429 |

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC OPERATING STATEMENT | E-OPS-12E |
| For Twelve Months Ended October 31, 2012 | |
| Ending Balance Basis | |

AVISTA UTILITIES

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|----------------------------------|---------|--|------------|-------------|-------------|------------|-------------|-------------|------------|-------------|-------------|
| HYDRAULIC POWER GENERATION EXP: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 535000 | Supervision & Engineering | 0 | 2,298,226 | 2,298,226 | 0 | 1,499,363 | 1,499,363 | 0 | 798,863 | 798,863 |
| 1 | 536000 | Water for Power | 0 | 1,168,877 | 1,168,877 | 0 | 762,575 | 762,575 | 0 | 406,302 | 406,302 |
| 1 | 537000 | Hydraulic Expense | 4,676,328 | 2,933,056 | 7,609,384 | 2,873,101 | 1,913,526 | 4,786,627 | 1,803,227 | 1,019,530 | 2,822,757 |
| 1 | 538000 | Electric Expense | 0 | 6,222,099 | 6,222,099 | 0 | 4,059,297 | 4,059,297 | 0 | 2,162,802 | 2,162,802 |
| 1 | 539000 | Miscellaneous Hydraulic Power Generation Exp | 0 | 629,162 | 629,162 | 0 | 410,465 | 410,465 | 0 | 218,697 | 218,697 |
| 1 | 540000 | Rent | 0 | 1,289,145 | 1,289,145 | 0 | 841,038 | 841,038 | 0 | 448,107 | 448,107 |
| 1 | 540100 | MT Trust Funds Land Settlement Rents | 5,507,540 | 0 | 5,507,540 | 3,596,532 | 0 | 3,596,532 | 1,911,008 | 0 | 1,911,008 |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 541000 | Supervision & Engineering | 0 | 581,999 | 581,999 | 0 | 379,696 | 379,696 | 0 | 202,303 | 202,303 |
| 1 | 542000 | Structures | 0 | 576,940 | 576,940 | 0 | 376,396 | 376,396 | 0 | 200,544 | 200,544 |
| 1 | 543000 | Reservoirs, Dams, & Waterways | 0 | 2,756,089 | 2,756,089 | 0 | 1,798,072 | 1,798,072 | 0 | 958,017 | 958,017 |
| 1 | 544000 | Electric Plant | 0 | 2,640,083 | 2,640,083 | 0 | 1,722,390 | 1,722,390 | 0 | 917,693 | 917,693 |
| 1 | 545000 | Miscellaneous Hydraulic Plant | 0 | 469,446 | 469,446 | 0 | 306,267 | 306,267 | 0 | 163,179 | 163,179 |
| TOTAL HYDRO POWER GENERATION EXP | | | 10,183,868 | 21,565,122 | 31,748,990 | 6,469,633 | 14,069,085 | 20,538,718 | 3,714,235 | 7,496,037 | 11,210,272 |
| OTHER POWER GENERATION EXPENSE: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 546000 | Supervision & Engineering | 0 | 1,412,201 | 1,412,201 | 0 | 921,320 | 921,320 | 0 | 490,881 | 490,881 |
| 1 | 547000 | Fuel | 0 | 72,113,065 | 72,113,065 | 0 | 47,046,564 | 47,046,564 | 0 | 25,066,501 | 25,066,501 |
| 1 | 548000 | Generation Expense | 0 | 1,338,135 | 1,338,135 | 0 | 872,999 | 872,999 | 0 | 465,136 | 465,136 |
| 1 | 549000 | Miscellaneous Other Power Generation Expense | 0 | 635,775 | 635,775 | 0 | 414,780 | 414,780 | 0 | 220,995 | 220,995 |
| 1 | 550000 | Rent | 0 | 38,130 | 38,130 | 0 | 24,876 | 24,876 | 0 | 13,254 | 13,254 |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 551000 | Supervision & Engineering | 0 | 1,629,009 | 1,629,009 | 0 | 1,062,765 | 1,062,765 | 0 | 566,244 | 566,244 |
| 1 | 552000 | Structures | 0 | 11,772 | 11,772 | 0 | 7,680 | 7,680 | 0 | 4,092 | 4,092 |
| 1 | 553000 | Generating & Electric Equipment | 0 | 7,690,287 | 7,690,287 | 0 | 5,017,143 | 5,017,143 | 0 | 2,673,144 | 2,673,144 |
| 1 | 554000 | Miscellaneous Other Power Generation Plant | 0 | 157,877 | 157,877 | 0 | 102,999 | 102,999 | 0 | 54,878 | 54,878 |
| TOTAL OTHER POWER GENERATION EXP | | | 0 | 85,026,251 | 85,026,251 | 0 | 55,471,126 | 55,471,126 | 0 | 29,555,125 | 29,555,125 |
| OTHER POWER SUPPLY EXPENSE: | | | | | | | | | | | |
| E-555 | 555XXX | Purchased Power | 18,478,820 | 210,642,628 | 229,121,448 | 0 | 137,423,251 | 137,423,251 | 18,478,820 | 73,219,377 | 91,698,197 |
| 1 | 556000 | System Control & Load Dispatching | 0 | 877,288 | 877,288 | 0 | 572,343 | 572,343 | 0 | 304,945 | 304,945 |
| E-557 | 557XXX | Other Expense | 15,377,378 | 120,827,079 | 136,204,457 | 10,852,158 | 78,827,586 | 89,679,744 | 4,525,220 | 41,999,493 | 46,524,713 |
| TOTAL OTHER POWER SUPPLY EXPENSE | | | 33,856,198 | 332,346,995 | 366,203,193 | 10,852,158 | 216,823,180 | 227,675,338 | 23,004,040 | 115,523,815 | 138,527,855 |
| TOTAL PRODUCTION OPERATING EXP | | | 44,040,066 | 481,991,961 | 526,032,027 | 17,321,791 | 314,451,555 | 331,773,346 | 26,718,275 | 167,540,406 | 194,258,681 |

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC OPERATING STATEMENT | E-OPS-12E |
| For Twelve Months Ended October 31, 2012 | |
| Ending Balance Basis | |

AVISTA UTILITIES

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|--|---------------|--|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| TRANSMISSION OPERATING EXPENSE: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 560000 | Supervision & Engineering | 11,801 | 2,093,786 | 2,105,587 | 0 | 1,365,986 | 1,365,986 | 11,801 | 727,800 | 739,601 |
| 1 | 561000 | Load Dispatching | 0 | 2,177,310 | 2,177,310 | 0 | 1,420,477 | 1,420,477 | 0 | 756,833 | 756,833 |
| 1 | 562000 | Station Expense | 0 | 446,835 | 446,835 | 0 | 291,515 | 291,515 | 0 | 155,320 | 155,320 |
| 1 | 563000 | Overhead Line Expense | 0 | 517,959 | 517,959 | 0 | 337,916 | 337,916 | 0 | 180,043 | 180,043 |
| 1 | 565000 | Transmission of Electricity by Others | 0 | 17,721,018 | 17,721,018 | 0 | 11,561,192 | 11,561,192 | 0 | 6,159,826 | 6,159,826 |
| 1 | 566000 | Miscellaneous Transmission Expense | 0 | 1,707,202 | 1,707,202 | 0 | 1,113,779 | 1,113,779 | 0 | 593,423 | 593,423 |
| 1 | 567000 | Rent | 0 | 109,216 | 109,216 | 0 | 71,253 | 71,253 | 0 | 37,963 | 37,963 |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 568000 | Supervision & Engineering | 0 | 1,678,569 | 1,678,569 | 0 | 1,095,098 | 1,095,098 | 0 | 583,471 | 583,471 |
| 1 | 569000 | Structures | 46,598 | 415,713 | 462,311 | 32,014 | 271,211 | 303,225 | 14,584 | 144,502 | 159,086 |
| 1 | 570000 | Station Equipment | 13,711 | 1,043,406 | 1,057,117 | 13,711 | 680,718 | 694,429 | 0 | 362,688 | 362,688 |
| 1 | 571000 | Overhead Lines | 25,373 | 2,136,959 | 2,162,332 | 6,097 | 1,394,152 | 1,400,249 | 19,276 | 742,807 | 762,083 |
| 1 | 572000 | Underground Lines | 0 | 8,461 | 8,461 | 0 | 5,520 | 5,520 | 0 | 2,941 | 2,941 |
| 1 | 573000 | Service Miscellaneous | 2,328 | 51,641 | 53,969 | 2,328 | 33,691 | 36,019 | 0 | 17,950 | 17,950 |
| TOTAL TRANSMISSION OPERATING EXP | | | 99,811 | 30,108,075 | 30,207,886 | 54,150 | 19,642,508 | 19,696,658 | 45,661 | 10,465,567 | 10,511,228 |
| E-DEPX | | Depreciation Expense-Production | 0 | 27,972,343 | 27,972,343 | 0 | 18,249,156 | 18,249,156 | 0 | 9,723,187 | 9,723,187 |
| E-DEPX | | Depreciation Expense-Transmission | 0 | 10,647,699 | 10,647,699 | 0 | 6,946,559 | 6,946,559 | 0 | 3,701,140 | 3,701,140 |
| E-AMTX | | Amortization Expense-Franchises/Misc Intangibles | 0 | 1,012,216 | 1,012,216 | 0 | 660,370 | 660,370 | 0 | 351,846 | 351,846 |
| 99 | | Colstrip 3 AFUDC Reallocation Adj | 0 | 0 | 0 | (190,572) | 0 | (190,572) | 190,572 | 0 | 190,572 |
| 99 | 405930 | Amortization of Investment in WNP3 Exch Power | 2,450,031 | 0 | 2,450,031 | 2,450,031 | 0 | 2,450,031 | 0 | 0 | 0 |
| 99 | 406100 | Amort of Acq Adj--Colstrip Common AFUDC | 99,047 | 0 | 99,047 | 31,743 | 0 | 31,743 | 67,304 | 0 | 67,304 |
| 99 | 407312 | Amortization of Lancaster Generation | 1,360,000 | 0 | 1,360,000 | 1,360,000 | 0 | 1,360,000 | 0 | 0 | 0 |
| 99 | 407322 | Amortization of Spokane River Relicence | 78,736 | 0 | 78,736 | 72,939 | 0 | 72,939 | 5,797 | 0 | 5,797 |
| 1 | 407324 | Amortization of CDA CDR Fund | 11,065 | 200,000 | 211,065 | 11,065 | 130,480 | 141,545 | 0 | 69,520 | 69,520 |
| 1 | 407325 | Amortization of CDA IPA Interest Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407335 | Amortization of ID DSIT | (3,412,741) | 0 | (3,412,741) | 0 | 0 | 0 | (3,412,741) | 0 | (3,412,741) |
| 99 | 407350 | Amortization of WA Renewable Energy Credits | 458,675 | 0 | 458,675 | 458,675 | 0 | 458,675 | 0 | 0 | 0 |
| 99 | 407351 | Amortization of CNC Transmission | 225,201 | 0 | 225,201 | 137,182 | 0 | 137,182 | 88,019 | 0 | 88,019 |
| 99 | 407360 | Amortization of CS2 & COLSTRIP O&M | (67,760) | 0 | (67,760) | (107,550) | 0 | (107,550) | 39,790 | 0 | 39,790 |
| 99 | 407362 | Amortization of LiDAR O&M | 533,330 | 0 | 533,330 | 533,330 | 0 | 533,330 | 0 | 0 | 0 |
| 99 | 407380 | Amortization of Wartsila Generators | 337,788 | 0 | 337,788 | 153,132 | 0 | 153,132 | 184,656 | 0 | 184,656 |
| 1 | 407382 | Amortization of CDA Settlement - Allocated | 0 | 932,318 | 932,318 | 0 | 608,244 | 608,244 | 0 | 324,074 | 324,074 |
| 99 | 407382 | Amortization of CDA Settlement - Direct | 183,093 | 0 | 183,093 | 152,118 | 0 | 152,118 | 30,975 | 0 | 30,975 |
| 99 | 407395 | Optional Renewable Power Revenue Offset | 234,702 | 0 | 234,702 | 178,904 | 0 | 178,904 | 55,798 | 0 | 55,798 |
| 99 | 407400 | Amortization of CCX Credits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407403 | Amortization of Dissallowed K.F. Plant | (134,592) | 0 | (134,592) | (134,592) | 0 | (134,592) | 0 | 0 | 0 |
| 99 | 407405 | Amortization of Boulder Park Write Off - Idaho | (103,282) | 0 | (103,282) | 0 | 0 | 0 | (103,282) | 0 | (103,282) |
| 99 | 407420 | Amortization of CS2 Levelized Return | 314,750 | 0 | 314,750 | 0 | 0 | 0 | 314,750 | 0 | 314,750 |
| 99 | 407422 | Amortization of Spokane River Relicence | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407450/407499 | Amortization of BPA Residential Exchange Credit | (12,609,145) | 0 | (12,609,145) | (8,650,415) | 0 | (8,650,415) | (3,958,730) | 0 | (3,958,730) |
| 99 | 407460 | Amortization of Deferred CS2 & COLSTRIP O&M | (5,351,564) | 0 | (5,351,564) | (3,357,059) | 0 | (3,357,059) | (1,994,505) | 0 | (1,994,505) |
| 99 | 407462 | Amortization of Deferred LiDAR O&M | (687,298) | 0 | (687,298) | (687,298) | 0 | (687,298) | 0 | 0 | 0 |
| 99 | 407482 | Amortization of CDA Settlement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407495 | Optional Renew Solar Project Offset | 0 | (4,208) | (4,208) | 0 | (2,745) | (2,745) | 0 | (1,463) | (1,463) |
| 99 | 407496 | Def Palouse Wind & Thornton Sw St | (38,021) | 0 | (38,021) | (38,021) | 0 | (38,021) | 0 | 0 | 0 |
| E-OTX | | Taxes Other Than FIT--Prod & Trans | 0 | 18,613,903 | 18,613,903 | 0 | 12,143,711 | 12,143,711 | 0 | 6,470,192 | 6,470,192 |
| TOTAL P/T DEPR/AMRT/NON-FIT TAXES | | | (16,117,985) | 59,374,271 | 43,256,286 | (7,626,388) | 38,735,775 | 31,109,387 | (8,491,597) | 20,638,496 | 12,146,899 |
| TOTAL PRODUCTION & TRANSMISSION EXPEN | | | 28,021,892 | 571,474,307 | 599,496,199 | 9,749,553 | 372,829,838 | 382,579,391 | 18,272,339 | 198,644,469 | 216,916,808 |

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|--|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC OPERATING STATEMENT | E-OPS-12E |
| For Twelve Months Ended October 31, 2012 | |
| Ending Balance Basis | |

AVISTA UTILITIES

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|-----------|---------|--|--------------------|------------------|--------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|
| | | DISTRIBUTION EXPENSES: | | | | | | | | | |
| | | OPERATION: | | | | | | | | | |
| 3 | 580000 | Supervision & Engineering | 362,920 | 1,796,233 | 2,159,153 | 241,389 | 1,172,814 | 1,414,203 | 121,531 | 623,419 | 744,950 |
| 3 | 582000 | Station Expense | 615,085 | 47,587 | 662,672 | 375,944 | 31,071 | 407,015 | 239,141 | 16,516 | 255,657 |
| 3 | 583000 | Overhead Line Expense | 2,345,918 | 579,507 | 2,925,425 | 1,692,469 | 378,378 | 2,070,847 | 653,449 | 201,129 | 854,578 |
| 3 | 584000 | Underground Line Expense | 836,636 | 0 | 836,636 | 454,737 | 0 | 454,737 | 381,899 | 0 | 381,899 |
| 3 | 585000 | Street Light & Signal System Operation Expense | 198,217 | 0 | 198,217 | 35,794 | 0 | 35,794 | 162,423 | 0 | 162,423 |
| 3 | 586000 | Meter Expense | 2,201,929 | 60,714 | 2,262,643 | 1,717,505 | 39,642 | 1,757,147 | 484,424 | 21,072 | 505,496 |
| 3 | 587000 | Customer Installations Expense | 556,867 | 126,841 | 683,708 | 288,790 | 82,818 | 371,608 | 268,077 | 44,023 | 312,100 |
| 3 | 588000 | Miscellaneous Distribution Expense | 4,226,790 | 3,397,203 | 7,623,993 | 2,746,908 | 2,218,136 | 4,965,044 | 1,479,882 | 1,179,067 | 2,658,949 |
| 3 | 589000 | Rent | 754 | 293,025 | 293,779 | 554 | 191,325 | 191,879 | 200 | 101,700 | 101,900 |
| | | MAINTENANCE: | | | | | | | | | |
| 3 | 590000 | Supervision & Engineering | 389,989 | 1,299,783 | 1,689,772 | 240,278 | 848,667 | 1,088,945 | 149,711 | 451,116 | 600,827 |
| 3 | 591000 | Structures | 394,529 | 662 | 395,191 | 187,092 | 432 | 187,524 | 207,437 | 230 | 207,667 |
| 3 | 592000 | Station Equipment | 677,979 | 190,817 | 868,796 | 491,928 | 124,590 | 616,518 | 186,051 | 66,227 | 252,278 |
| 3 | 593000 | Overhead Lines | 8,206,451 | 5,904 | 8,212,355 | 5,082,137 | 3,855 | 5,085,992 | 3,124,314 | 2,049 | 3,126,363 |
| 3 | 594000 | Underground Lines | 1,000,827 | 0 | 1,000,827 | 634,972 | 0 | 634,972 | 365,855 | 0 | 365,855 |
| 3 | 595000 | Line Transformers | 568,580 | 399,456 | 968,036 | 469,327 | 260,817 | 730,144 | 99,253 | 138,639 | 237,892 |
| 3 | 596000 | Street Light & Signal System Maintenance Exp | 671,937 | 0 | 671,937 | 469,217 | 0 | 469,217 | 202,720 | 0 | 202,720 |
| 3 | 597000 | Meters | 68,936 | 0 | 68,936 | 43,171 | 0 | 43,171 | 25,765 | 0 | 25,765 |
| 3 | 598000 | Miscellaneous Distribution Expense | 335,829 | 160,494 | 496,323 | 276,179 | 104,791 | 380,970 | 59,650 | 55,703 | 115,353 |
| | | TOTAL DISTRIBUTION OPERATING EXP | 23,660,173 | 8,358,226 | 32,018,399 | 15,448,391 | 5,457,336 | 20,905,727 | 8,211,782 | 2,900,890 | 11,112,672 |
| E-DEPX | | Depreciation Expense-Distribution | 31,569,850 | 0 | 31,569,850 | 20,387,618 | 0 | 20,387,618 | 11,182,232 | 0 | 11,182,232 |
| E-AMTX | | Amortization Expense-Franchises/Misc Intangibles | 26,853 | 0 | 26,853 | 26,853 | 0 | 26,853 | 0 | 0 | 0 |
| E-OTX | | Taxes Other Than FIT--Distribution | 46,160,946 | 0 | 46,160,946 | 39,779,521 | 0 | 39,779,521 | 6,381,425 | 0 | 6,381,425 |
| | | TOTAL DISTR DEPR/AMRT/NON-FIT TAXES | 77,757,649 | 0 | 77,757,649 | 60,193,992 | 0 | 60,193,992 | 17,563,657 | 0 | 17,563,657 |
| | | TOTAL DISTRIBUTION EXPENSES | 101,417,822 | 8,358,226 | 109,776,048 | 75,642,383 | 5,457,336 | 81,099,719 | 25,775,439 | 2,900,890 | 28,676,329 |

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC OPERATING STATEMENT | E-OPS-12E |
| For Twelve Months Ended October 31, 2012 | |
| Ending Balance Basis | |

AVISTA UTILITIES

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|---|---------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| CUSTOMER ACCOUNTS EXPENSES: | | | | | | | | | | | |
| 2 | 901000 | Supervision | 0 | 605,647 | 605,647 | 0 | 397,129 | 397,129 | 0 | 208,518 | 208,518 |
| 2 | 902000 | Meter Reading Expenses | 2,851,024 | 94,054 | 2,945,078 | 2,470,671 | 61,672 | 2,532,343 | 380,353 | 32,382 | 412,735 |
| E-903 | 903XXX | Customer Records & Collection Expenses | 1,887,670 | 6,400,420 | 8,288,090 | 1,268,898 | 4,196,819 | 5,465,717 | 618,772 | 2,203,601 | 2,822,373 |
| 2 | 904000 | Uncollectible Accounts | 0 | 2,224,718 | 2,224,718 | 0 | 1,458,770 | 1,458,770 | 0 | 765,948 | 765,948 |
| 2 | 905000 | Misc Customer Accounts | 0 | 223,018 | 223,018 | 0 | 146,235 | 146,235 | 0 | 76,783 | 76,783 |
| TOTAL CUSTOMER ACCOUNTS EXPENSES | | | 4,738,694 | 9,547,857 | 14,286,551 | 3,739,569 | 6,260,625 | 10,000,194 | 999,125 | 3,287,232 | 4,286,357 |
| CUSTOMER SERVICE & INFO EXPENSES: | | | | | | | | | | | |
| E-908 | 908XXX | Customer Assistance Expenses | 26,251,741 | 289,366 | 26,541,107 | 18,836,111 | 189,740 | 19,025,851 | 7,415,630 | 99,626 | 7,515,256 |
| 2 | 909000 | Advertising | 6,554 | 1,004,145 | 1,010,699 | (11) | 658,428 | 658,417 | 6,565 | 345,717 | 352,282 |
| 2 | 910000 | Misc Customer Service & Info Exp | (3,275) | 177,582 | 174,307 | (3,275) | 116,442 | 113,167 | 0 | 61,140 | 61,140 |
| TOTAL CUSTOMER SERVICE & INFO EXP | | | 26,255,020 | 1,471,093 | 27,726,113 | 18,832,825 | 964,610 | 19,797,435 | 7,422,195 | 506,483 | 7,928,678 |
| SALES EXPENSES: | | | | | | | | | | | |
| 2 | 912000 | Demonstrating & Selling Expenses | 0 | 5,447 | 5,447 | 0 | 3,572 | 3,572 | 0 | 1,875 | 1,875 |
| 2 | 913000 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 916000 | Miscellaneous Sales Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SALES EXPENSES | | | 0 | 5,447 | 5,447 | 0 | 3,572 | 3,572 | 0 | 1,875 | 1,875 |
| ADMINISTRATIVE & GENERAL EXPENSES: | | | | | | | | | | | |
| 4 | 920000 | Salaries | 674,527 | 26,612,119 | 27,286,646 | 547,873 | 17,837,837 | 18,385,710 | 126,654 | 8,774,282 | 8,900,936 |
| 4 | 921000 | Office Supplies & Expenses | 70,049 | 4,027,039 | 4,097,088 | 69,993 | 2,699,284 | 2,769,277 | 56 | 1,327,755 | 1,327,811 |
| 4 | 922000 | Admin Exp Transferred--Credit | 0 | (63,133) | (63,133) | 0 | (42,317) | (42,317) | 0 | (20,816) | (20,816) |
| 4 | 923000 | Outside Services Employed | 25,318 | 11,904,789 | 11,930,107 | 25,318 | 7,979,661 | 8,004,979 | 0 | 3,925,128 | 3,925,128 |
| 4 | 924000 | Property Insurance Premium | 0 | 1,303,006 | 1,303,006 | 0 | 873,392 | 873,392 | 0 | 429,614 | 429,614 |
| 4 | 925XXX | Injuries and Damages | 27,328 | 3,331,778 | 3,359,106 | 24,112 | 2,233,257 | 2,257,369 | 3,216 | 1,098,521 | 1,101,737 |
| 4 | 926XXX | Employee Pensions and Benefits | 339,406 | 987,230 | 1,326,636 | 250,624 | 661,730 | 912,354 | 88,782 | 325,500 | 414,282 |
| 4 | 927000 | Franchise Requirements | 5,747 | 0 | 5,747 | 0 | 0 | 0 | 5,747 | 0 | 5,747 |
| 1 | 928000 | Regulatory Commission Expenses | 2,957,084 | 3,555,820 | 6,512,904 | 2,171,999 | 2,319,817 | 4,491,816 | 785,085 | 1,236,003 | 2,021,088 |
| 4 | 930000 | Miscellaneous General Expenses | 143,732 | 2,788,765 | 2,932,497 | 83,981 | 1,869,281 | 1,953,262 | 59,751 | 919,484 | 979,235 |
| 4 | 931000 | Rents | 33,113 | 1,041,869 | 1,074,982 | 23,435 | 698,354 | 721,789 | 9,678 | 343,515 | 353,193 |
| 4 | 935000 | Maintenance of General Plant | 821,539 | 6,865,882 | 7,687,421 | 352,059 | 4,602,132 | 4,954,191 | 469,480 | 2,263,750 | 2,733,230 |
| TOTAL ADMIN & GEN OPERATING EXP | | | 5,097,843 | 62,355,164 | 67,453,007 | 3,549,394 | 41,732,428 | 45,281,822 | 1,548,449 | 20,622,736 | 22,171,185 |

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC OPERATING STATEMENT | E-OPS-12E |
| For Twelve Months Ended October 31, 2012 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|---|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| E-DEPX | | Depreciation Expense-General | 1,640,953 | 10,449,185 | 12,090,138 | 1,012,819 | 7,003,984 | 8,016,803 | 628,134 | 3,445,201 | 4,073,335 |
| E-AMTX | | Amortization Expense-General Plant - 303000 | 0 | 7,639 | 7,639 | 0 | 4,984 | 4,984 | 0 | 2,655 | 2,655 |
| E-AMTX | | Amortization Expense-Miscellaneous IT Intangible | 292,878 | 5,713,287 | 6,006,165 | 289,924 | 3,829,559 | 4,119,483 | 2,954 | 1,883,728 | 1,886,682 |
| E-AMTX | | Amortization Expense-General Plant - 390200, 396200 | 0 | 50,619 | 50,619 | 0 | 33,929 | 33,929 | 0 | 16,690 | 16,690 |
| | | TOTAL A&G DEPR/AMRT/NON-FIT TAXES | 1,933,831 | 16,220,730 | 18,154,561 | 1,302,743 | 10,872,456 | 12,175,199 | 631,088 | 5,348,274 | 5,979,362 |
| | | TOTAL ADMIN & GENERAL EXPENSES | 7,031,674 | 78,575,894 | 85,607,568 | 4,852,137 | 52,604,884 | 57,457,021 | 2,179,537 | 25,971,010 | 28,150,547 |
| | | TOTAL EXPENSES BEFORE FIT | 167,465,102 | 669,432,824 | 836,897,926 | 112,816,467 | 438,120,865 | 550,937,332 | 54,648,635 | 231,311,959 | 285,960,594 |
| | | NET OPERATING INCOME (LOSS) BEFORE FIT | | | 169,716,869 | | | 104,314,988 | | | 65,401,881 |
| E-FIT | | FEDERAL INCOME TAX--Normal Accrual | | | 23,614,307 | | | 14,607,704 | | | 9,006,603 |
| E-FIT | | DEFERRED FEDERAL INCOME TAX | | | 18,012,481 | | | 10,630,001 | | | 7,382,480 |
| E-FIT | | AMORTIZED ITC - NOXON | | | (176,470) | | | (115,129) | | | (61,341) |
| | | ELECTRIC NET OPERATING INCOME (LOSS) | | | 128,266,551 | | | 79,192,412 | | | 49,074,139 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.240% | 34.760% |
| E-ALL | 2 | Number of Customers | 100.000% | 65.571% | 34.429% |
| E-ALL | 3 | Direct Distribution Operating Expense | 100.000% | 65.293% | 34.707% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 67.029% | 32.971% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ALLOCATION OF PURCHASED POWER COSTS | E-555-12E |
| For Twelve Months Ended October 31, 2012 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------------|-------------------------------|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|------------|------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 1 | 555000/555100 | Purchased Power | 0 | 165,884,632 | 165,884,632 | 0 | 108,223,134 | 108,223,134 | 0 | 57,661,498 | 57,661,498 |
| 1 | 555312 | Purchased Power - Lancaster | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 555313 | Energy Deviations - Lancaster | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 555380 | Clearwater Purchases - Idaho | 18,478,820 | 0 | 18,478,820 | 0 | 0 | 0 | 18,478,820 | 0 | 18,478,820 |
| 1 | 555550 | Non Monetary - Exchange Power | 0 | (138,418) | (138,418) | 0 | (90,304) | (90,304) | 0 | (48,114) | (48,114) |
| 1 | 555690 | Generation Other - Lancaster | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 555700 | Bookout Purchases | 0 | 44,264,005 | 44,264,005 | 0 | 28,877,837 | 28,877,837 | 0 | 15,386,168 | 15,386,168 |
| 1 | 555710 | Intercompany Purchase | 0 | 632,409 | 632,409 | 0 | 412,584 | 412,584 | 0 | 219,825 | 219,825 |
| TOTAL ACCOUNT 555 | | | 18,478,820 | 210,642,628 | 229,121,448 | 0 | 137,423,251 | 137,423,251 | 18,478,820 | 73,219,377 | 91,698,197 |

ALLOCATION RATIOS:

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

| | |
|--|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES | E-557-12E |
| For Twelve Months Ended October 31, 2012 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|--|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 1 | 557000 | Other Expenses | 0 | 5,949,492 | 5,949,492 | 0 | 3,881,449 | 3,881,449 | 0 | 2,068,043 | 2,068,043 |
| 1 | 557010 | Other Power Supply Expense - Financial | 0 | 3,646,386 | 3,646,386 | 0 | 2,378,902 | 2,378,902 | 0 | 1,267,484 | 1,267,484 |
| 1 | 557150 | Fuel - Economic Dispatch | 0 | 68,762,428 | 68,762,428 | 0 | 44,860,608 | 44,860,608 | 0 | 23,901,820 | 23,901,820 |
| 1 | 557160 | Power Supply Expense - Miscellaneous | 0 | 495,667 | 495,667 | 0 | 323,373 | 323,373 | 0 | 172,294 | 172,294 |
| 99 | 557161 | Unbilled Add-Ons | (242,980) | 0 | (242,980) | 0 | 0 | 0 | (242,980) | 0 | (242,980) |
| 1 | 557170 | Broker Fees - Power | 0 | 862,709 | 862,709 | 0 | 562,831 | 562,831 | 0 | 299,878 | 299,878 |
| 1 | 557200 | Nez Perce | 818,702 | 0 | 818,702 | 497,498 | 0 | 497,498 | 321,204 | 0 | 321,204 |
| 99 | 557280 | Washington ERM Deferred | 10,315,595 | 0 | 10,315,595 | 10,315,595 | 0 | 10,315,595 | 0 | 0 | 0 |
| 99 | 557270 | Other Power Supply Expense - Other Exp | 39,065 | 0 | 39,065 | 39,065 | 0 | 39,065 | 0 | 0 | 0 |
| 99 | 557290 | Washington ERM Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 557312 | Lancaster Power Supply Expense Deferred | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 557380 | Idaho PCA Deferred | 2,217,801 | 0 | 2,217,801 | 0 | 0 | 0 | 2,217,801 | 0 | 2,217,801 |
| 99 | 557390 | Idaho PCA Amortization | 2,229,195 | 0 | 2,229,195 | 0 | 0 | 0 | 2,229,195 | 0 | 2,229,195 |
| 1 | 557395 | Optional Renewable Power Expense Offset | 0 | (135,112) | (135,112) | 0 | (88,147) | (88,147) | 0 | (46,965) | (46,965) |
| 1 | 557610 | Other Expenses - Exposure | 0 | (26,526) | (26,526) | 0 | (17,306) | (17,306) | 0 | (9,220) | (9,220) |
| 1 | 557700 | Turbine Gas Bookout Expense | 0 | 4,631,020 | 4,631,020 | 0 | 3,021,277 | 3,021,277 | 0 | 1,609,743 | 1,609,743 |
| 1 | 557711 | Turbine Gas Bookout Offset | 0 | (4,631,020) | (4,631,020) | 0 | (3,021,277) | (3,021,277) | 0 | (1,609,743) | (1,609,743) |
| 1 | 557730 | Other Power Exp - Intracompany Thermal Gas | 0 | 41,272,035 | 41,272,035 | 0 | 26,925,876 | 26,925,876 | 0 | 14,346,159 | 14,346,159 |
| TOTAL ACCOUNT 557 | | | 15,377,378 | 120,827,079 | 136,204,457 | 10,852,158 | 78,827,586 | 89,679,744 | 4,525,220 | 41,999,493 | 46,524,713 |

ALLOCATION RATIOS:

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

| | |
|--|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES | E-903-12E |
| For Twelve Months Ended October 31, 2012 | |
| Ending Balance Basis | |

AVISTA UTILITIES

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|-------------------|---------|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|---------|-----------|-----------|
| 2 | 903000 | Customer Records and Collections | 1,887,670 | 6,400,420 | 8,288,090 | 1,268,898 | 4,196,819 | 5,465,717 | 618,772 | 2,203,601 | 2,822,373 |
| 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 | | | 1,887,670 | 6,400,420 | 8,288,090 | 1,268,898 | 4,196,819 | 5,465,717 | 618,772 | 2,203,601 | 2,822,373 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|----------------------------------|----------|---------|---------|
| E-ALL | 2 | Number of Customers | 100.000% | 65.571% | 34.429% |
| E-ALL | 12 | Net Electric Plant (before DFIT) | 100.000% | 64.796% | 35.204% |

| | |
|--|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES | E-908-12E |
| For Twelve Months Ended October 31, 2012 | |
| Ending Balance Basis | |

AVISTA UTILITIES

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|-------------------|---------|---|------------|-----------|------------|------------|-----------|------------|-----------|-----------|-----------|
| 2 | 908000 | Customer Assistance Expense | 348,716 | 289,366 | 638,082 | 252,301 | 189,740 | 442,041 | 96,415 | 99,626 | 196,041 |
| 99 | 908600 | Public Purpose Tariff Rider Expense Offset | 26,349,650 | 0 | 26,349,650 | 18,901,792 | 0 | 18,901,792 | 7,447,858 | 0 | 7,447,858 |
| 99 | 908610 | Limited Income Tax Refund Program | 141,504 | 0 | 141,504 | 141,504 | 0 | 141,504 | 0 | 0 | 0 |
| 99 | 908690 | Unbilled Public Purpose Tariff Amortization | (588,129) | 0 | (588,129) | (459,486) | 0 | (459,486) | (128,643) | 0 | (128,643) |
| 99 | 908990 | DSM Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ACCOUNT 908 | | | 26,251,741 | 289,366 | 26,541,107 | 18,836,111 | 189,740 | 19,025,851 | 7,415,630 | 99,626 | 7,515,256 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------|----------|---------|---------|
| E-ALL | 2 | Number of Customers | 100.000% | 65.571% | 34.429% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--|-------------------------|
| RESULTS OF OPERATIONS | Report ID: E-INT-12E |
| ELECTRIC INTEREST DEDUCTION FOR FIT | |
| For Twelve Months Ended October 31, 2012 Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | System | Washington | Idaho |
|-----------|--|---------------|---------------|-------------|
| | Debt | | | |
| 1 | Capital Structure - Debt Ratio | | 52.56% | 52.56% |
| 2 | Cost of Debt | | 5.701% | 5.824% |
| | Total Weighted Cost | | 2.996% | 3.061% |
| E-APL | Net Rate Base | 1,792,035,992 | 1,167,321,439 | 624,714,553 |
| | Interest Deduction for FIT Calculation | 54,095,462 | 34,972,950 | 19,122,512 |
| 1 | AMA Actual Debt Ratio | | | |
| 2 | AMA Actual Debt Cost | | | |

| | |
|--|--------------------------------|
| RESULTS OF OPERATIONS | Report ID: E-FIT-12E |
| ELECTRIC FEDERAL INCOME TAXES | |
| For Twelve Months Ended October 31, 2012 Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | System | Washington | Idaho | |
|---------------------------|--|-------------------------------|--------------|--------------|---------|
| | Calculation of Taxable Operating Income: | | | | |
| E-OPS | Operating Revenue | 1,006,614,795 | 655,252,320 | 351,362,475 | |
| E-OPS | Less: Operating & Maintenance Expense | 697,729,430 | 447,458,754 | 250,270,676 | |
| E-OPS | Less: Book Deprec/Amort and Reg Amortizations | 74,393,647 | 51,555,346 | 22,838,301 | |
| E-OTX | Less: Taxes Other than FIT | 64,774,849 | 51,923,232 | 12,851,617 | |
| | Net Operating Income Before FIT | 169,716,869 | 104,314,988 | 65,401,881 | |
| E-INT | Less: Interest Expense | 54,095,462 | 34,972,950 | 19,122,512 | |
| E-OPS | Less: Colstrip 3 AFUDC Reallocation Adj | 0 | (190,572) | 190,572 | |
| E-SCM | Plus: Schedule M Adjustments | (40,007,900) | (22,483,128) | (17,524,772) | |
| | Taxable Net Operating Income | 75,613,507 | 47,049,482 | 28,564,025 | |
| | Tax Rate | 35.00% | 35.00% | 35.00% | |
| | Total Federal Income Tax | 26,464,728 | 16,467,319 | 9,997,409 | |
| 1 | Production Tax Credit | (177,926) | (116,079) | (61,847) | |
| 1 | Investment Tax Credit - Noxon * | (2,672,495) | (1,743,536) | (928,959) | |
| | Total Net Federal Income Tax | 23,614,307 | 14,607,704 | 9,006,603 | |
| E-DTE | Deferred FIT | 18,012,481 | 10,630,001 | 7,382,480 | |
| 1 | 411400 Amortized Investment Tax Credit - Noxon | (176,470) | (115,129) | (61,341) | |
| | Total Net FIT/Deferred FIT | 41,450,318 | 25,122,576 | 16,327,742 | |
| ALLOCATION RATIOS: | | | | | |
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.240% | 34.760% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS
 ELECTRIC SCHEDULE M ITEMS
 For Twelve Months Ended October 31, 2012
 Ending Balance Basis

Report ID:
 E-SCM-12E

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------|--|------------|--------------------|---------------|------------|------------------------|--------------|------------|-------------------|--------------|--|
| Ref/Basis | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| E-DEPX/AMTX | Book Depreciation & Amortization | 33,530,534 | 55,852,988 | 89,383,522 | 21,717,214 | 36,728,541 | 58,445,755 | 11,813,320 | 19,124,447 | 30,937,767 | |
| 12 | 997001 Contributions In Aid of Construction | 0 | 1,426,983 | 1,426,983 | 0 | 924,628 | 924,628 | 0 | 502,355 | 502,355 | |
| 2 | 997002 Injuries and Damages | 0 | (1,712,500) | (1,712,500) | 0 | (1,122,903) | (1,122,903) | 0 | (589,597) | (589,597) | |
| 12 | 997003 Salvage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | 997004 Boulder Park Write Off | (103,282) | 0 | (103,282) | 0 | 0 | 0 | (103,282) | 0 | (103,282) | |
| 4 | 997005 FAS106 Current Retiree Medical Accrual | 0 | 3,364,351 | 3,364,351 | 0 | 2,255,091 | 2,255,091 | 0 | 1,109,260 | 1,109,260 | |
| 99 | 997007 Idaho PCA | 4,450,561 | 0 | 4,450,561 | 0 | 0 | 0 | 4,450,561 | 0 | 4,450,561 | |
| 99 | 997008 Idaho DSM Book Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1 | 997009 Rathdrum Turbine Lease | 0 | (33,828) | (33,828) | 0 | (22,069) | (22,069) | 0 | (11,759) | (11,759) | |
| 4 | 997015 Airplane Lease Payments | 0 | 377,553 | 377,553 | 0 | 253,070 | 253,070 | 0 | 124,483 | 124,483 | |
| 12 | 997016 Redemption Expense Amortization | 0 | 1,018,565 | 1,018,565 | 0 | 659,989 | 659,989 | 0 | 358,576 | 358,576 | |
| 99 | 997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98) | 2,450,031 | 0 | 2,450,031 | 2,450,031 | 0 | 2,450,031 | 0 | 0 | 0 | |
| 99 | 997018 DSM Tariff Rider | 310,774 | 0 | 310,774 | (326,359) | 0 | (326,359) | 637,133 | 0 | 637,133 | |
| 1 | 997019 CSS Temporary Service Fees | 308,284 | 0 | 308,284 | 53,190 | 0 | 53,190 | 255,094 | 0 | 255,094 | |
| 4 | 997020 FAS87 Current Pension Accrual | 0 | (9,790,101) | (9,790,101) | 0 | (6,562,207) | (6,562,207) | 0 | (3,227,894) | (3,227,894) | |
| 99 | 997021 Wartsilla Generators Amortization | 337,788 | 0 | 337,788 | 153,132 | 0 | 153,132 | 184,656 | 0 | 184,656 | |
| 99 | 997024 Kettle Falls Disallowance | (134,592) | 0 | (134,592) | (134,592) | 0 | (134,592) | 0 | 0 | 0 | |
| 2 | 997027 Uncollectibles | 0 | (26,526) | (26,526) | 0 | (17,393) | (17,393) | 0 | (9,133) | (9,133) | |
| 99 | 997028 RTO Funding Amortization | 11,801 | 0 | 11,801 | 0 | 0 | 0 | 11,801 | 0 | 11,801 | |
| 99 | 997029 FAS106 Post Retirement Benefits | 339,356 | 0 | 339,356 | 250,574 | 0 | 250,574 | 88,782 | 0 | 88,782 | |
| 12 | 997032 Interest Rate Swaps | 0 | (12,516,462) | (12,516,462) | 0 | (8,110,167) | (8,110,167) | 0 | (4,406,295) | (4,406,295) | |
| 99 | 997033 BPA Residential Exchange | (797,205) | 0 | (797,205) | (563,644) | 0 | (563,644) | (233,561) | 0 | (233,561) | |
| 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 | (360,513) | (360,513) | 0 | (235,199) | (235,199) | 0 | (125,314) | (125,314) | |
| 99 | 997043 Washington Deferred Power Costs | 10,315,595 | 0 | 10,315,595 | 10,315,595 | 0 | 10,315,595 | 0 | 0 | 0 | |
| 1 | 997044 Non-Monetary Power Costs | 0 | (138,418) | (138,418) | 0 | (90,304) | (90,304) | 0 | (48,114) | (48,114) | |
| 1 | 997045 Section 199 Manufacturing Deduction | 0 | (3,042,335) | (3,042,335) | 0 | (1,984,819) | (1,984,819) | 0 | (1,057,516) | (1,057,516) | |
| 4 | 997046 Nez Perce Settlement | (16,796) | 0 | (16,796) | (22,008) | 0 | (22,008) | 5,212 | 0 | 5,212 | |
| 99 | 997047 Clark Fork Preventive Maint. Exp (PME's) | 265,453 | 0 | 265,453 | 0 | 0 | 0 | 265,453 | 0 | 265,453 | |
| 12 | 997048 AFUDC | 0 | (1,733,239) | (1,733,239) | 0 | (1,123,070) | (1,123,070) | 0 | (610,169) | (610,169) | |
| 11 | 997049 Tax Depreciation | 0 | (122,653,064) | (122,653,064) | 0 | (79,852,051) | (79,852,051) | 0 | (42,801,013) | (42,801,013) | |
| 99 | 997050 CS2 Levelized Return | 314,750 | 0 | 314,750 | 0 | 0 | 0 | 314,750 | 0 | 314,750 | |
| 99 | 997051 Wind Generation AFUDC - ID | (22,369) | 0 | (22,369) | 0 | 0 | 0 | (22,369) | 0 | (22,369) | |
| 4 | 997052 Noxon Spill | 0 | (59,377) | (59,377) | 0 | (38,738) | (38,738) | 0 | (20,639) | (20,639) | |
| 99 | 997053 Renewable Energy Cert Fees | 0 | 11,188 | 11,188 | 0 | 7,499 | 7,499 | 0 | 3,689 | 3,689 | |
| 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 | |

AVISTA UTILITIES

| | |
|--|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC SCHEDULE M ITEMS | E-SCM-12E |
| For Twelve Months Ended October 31, 2012 | |
| Ending Balance Basis | |

| Ref/Basis | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|--|--------------------|--------------|--------------|------------------------|--------------|--------------|-------------------|--------------|--------------|
| | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 99 | 997059 Spokane River Relicensing PME | 73,312 | 0 | 73,312 | 46,316 | 0 | 46,316 | 26,996 | 0 | 26,996 |
| 1 | 997061 CDA Fund Settlement | 11,065 | 200,000 | 211,065 | 11,065 | 130,480 | 141,545 | 0 | 69,520 | 69,520 |
| 4 | 997062 Gain on Sale of Office Bldg | 0 | (32,682) | (32,682) | 0 | (21,906) | (21,906) | 0 | (10,776) | (10,776) |
| 1 | 997063 CDA Lake Settlement | 183,093 | 932,318 | 1,115,411 | 152,118 | 608,244 | 760,362 | 30,975 | 324,074 | 355,049 |
| 99 | 997064 Chicago Climate Exchange | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997065 Amortization - Unbilled Revenue Add-Ins | (962,456) | 0 | (962,456) | (739,258) | 0 | (739,258) | (223,198) | 0 | (223,198) |
| 1 | 997067 CDA IPA Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 997068 Noxon | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 997069 Lancaster Deferral | 1,360,000 | 0 | 1,360,000 | 1,360,000 | 0 | 1,360,000 | 0 | 0 | 0 |
| 1 | 997072 CDA Fund Settlement-Prepayment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 997073 DSIT Amortization - ID | (3,585,026) | 0 | (3,585,026) | 0 | 0 | 0 | (3,585,026) | 0 | (3,585,026) |
| 11 | 997080 Book Transportation Depreciation | 0 | 1,939,845 | 1,939,845 | 0 | 1,262,917 | 1,262,917 | 0 | 676,928 | 676,928 |
| 1 | 997081 Deferred Compensation | 0 | 1,091,176 | 1,091,176 | 0 | 731,404 | 731,404 | 0 | 359,772 | 359,772 |
| 1 | 997082 Meal Disallowances | 0 | 359,368 | 359,368 | 0 | 240,881 | 240,881 | 0 | 118,487 | 118,487 |
| 1 | 997083 Paid Time Off | 0 | 391,427 | 391,427 | 0 | 262,370 | 262,370 | 0 | 129,057 | 129,057 |
| 2 | 997084 Customer Uncollectibles | 0 | 219,923 | 219,923 | 0 | 144,206 | 144,206 | 0 | 75,717 | 75,717 |
| 99 | 997088 Deferred O&M Colstrip & CS2 | (5,419,324) | 0 | (5,419,324) | (3,464,609) | 0 | (3,464,609) | (1,954,715) | 0 | (1,954,715) |
| 99 | 997089 CNC Transmission | 225,201 | 0 | 225,201 | 137,182 | 0 | 137,182 | 88,019 | 0 | 88,019 |
| 99 | 997091 LIDAR O&M Reg Def DFIT | (153,968) | 0 | (153,968) | (153,968) | 0 | (153,968) | 0 | 0 | 0 |
| 99 | 997092 Smart Grid | 442,913 | 0 | 442,913 | 442,913 | 0 | 442,913 | 0 | 0 | 0 |
| 99 | 997093 EWEB Renewable Energy Credits | 76,624 | 0 | 76,624 | 76,624 | 0 | 76,624 | 0 | 0 | 0 |
| 99 | 997094 Palouse Wind & Thornton | (22,709) | 0 | (22,709) | (22,709) | 0 | (22,709) | 0 | 0 | 0 |
| | TOTAL SCHEDULE M ADJUSTMENTS | 44,905,460 | (84,913,360) | (40,007,900) | 32,488,378 | (54,971,506) | (22,483,128) | 12,417,082 | (29,941,854) | (17,524,772) |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.240% | 34.760% |
| E-ALL | 2 | Number of Customers | 100.000% | 65.571% | 34.429% |
| E-ALL | 3 | Direct Distribution Operating Expense | 100.000% | 65.293% | 34.707% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 67.029% | 32.971% |
| E-ALL | 10 | Net Electric Distribution Plant | 100.000% | 63.841% | 36.159% |
| E-ALL | 11 | Book Depreciation | 100.000% | 65.104% | 34.896% |
| E-ALL | 12 | Net Electric Plant (before DFIT) | 100.000% | 64.796% | 35.204% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC DEFERRED INCOME TAX EXPENSES | E-DTE-12E |
| For Twelve Months Ended October 31, 2012 | |
| Ending Balance Basis | |

AVISTA UTILITIES

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

| Ref/Basis | Acct No | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|---|---------|--|-------------|------------|-------------|-------------|------------|-------------|-------------|-----------|-------------|
| 14 | 410100 | Deferred Federal Income Tax Expense - Allocated | 0 | 21,326,476 | 21,326,476 | 0 | 13,806,334 | 13,806,334 | 0 | 7,520,142 | 7,520,142 |
| 99 | 410100 | Deferred Federal Income Tax Expense - Washington | (186,766) | 0 | (186,766) | (186,766) | 0 | (186,766) | 0 | 0 | 0 |
| 99 | 410100 | Deferred Federal Income Tax Expense - Idaho | 1,161,178 | 0 | 1,161,178 | 0 | 0 | 0 | 1,161,178 | 0 | 1,161,178 |
| | 410100 | Total | 974,412 | 21,326,476 | 22,300,888 | (186,766) | 13,806,334 | 13,619,568 | 1,161,178 | 7,520,142 | 8,681,320 |
| 14 | 411100 | Deferred Federal Income Tax Expense - Allocated | 0 | (47,501) | (47,501) | 0 | (30,751) | (30,751) | 0 | (16,750) | (16,750) |
| 99 | 411100 | Deferred Federal Income Tax Expense - Washington | (2,958,816) | 0 | (2,958,816) | (2,958,816) | 0 | (2,958,816) | 0 | 0 | 0 |
| 99 | 411100 | Deferred Federal Income Tax Expense - Idaho | (1,282,090) | 0 | (1,282,090) | 0 | 0 | 0 | (1,282,090) | 0 | (1,282,090) |
| | 411100 | Total | (4,240,906) | (47,501) | (4,288,407) | (2,958,816) | (30,751) | (2,989,567) | (1,282,090) | (16,750) | (1,298,840) |
| Total Deferred Federal Income Tax Expense | | | (3,266,494) | 21,278,975 | 18,012,481 | (3,145,582) | 13,775,583 | 10,630,001 | (120,912) | 7,503,392 | 7,382,480 |

| | | | | | |
|-------|----|----------------------------|----------|---------|---------|
| E-ALL | 14 | Net Allocated Schedule M's | 100.000% | 64.738% | 35.262% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC TAXES OTHER THAN FIT | E-OTX-12E |
| For Twelve Months Ended October 31, 2012 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|---------------------------------|---------|---|--------------------|------------|------------|------------------------|------------|------------|-------------------|-----------|------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| PRODUCTION & TRANSMISSION | | | | | | | | | | | |
| 1 | 408130 | State Excise Tax | 0 | 40,004 | 40,004 | 0 | 26,099 | 26,099 | 0 | 13,905 | 13,905 |
| 1 | 408140 | State Kwh Generation Tax | 0 | 1,489,712 | 1,489,712 | 0 | 971,888 | 971,888 | 0 | 517,824 | 517,824 |
| 1 | 408150 | R&P Property Tax--Production | 0 | 12,171,730 | 12,171,730 | 0 | 7,940,837 | 7,940,837 | 0 | 4,230,893 | 4,230,893 |
| 1 | 408180 | R&P Property Tax--Transmission | 0 | 4,323,139 | 4,323,139 | 0 | 2,820,416 | 2,820,416 | 0 | 1,502,723 | 1,502,723 |
| 1 | 409100 | State Income Tax--Montana & Oregon | 0 | 589,318 | 589,318 | 0 | 384,471 | 384,471 | 0 | 204,847 | 204,847 |
| TOTAL PRODUCTION & TRANSMISSION | | | 0 | 18,613,903 | 18,613,903 | 0 | 12,143,711 | 12,143,711 | 0 | 6,470,192 | 6,470,192 |
| DISTRIBUTION | | | | | | | | | | | |
| 99 | 408110 | State Excise Tax | 18,565,865 | 0 | 18,565,865 | 18,565,865 | 0 | 18,565,865 | 0 | 0 | 0 |
| 99 | 408120 | Municipal Occupation & License Tax | 19,943,426 | 0 | 19,943,426 | 16,771,198 | 0 | 16,771,198 | 3,172,228 | 0 | 3,172,228 |
| 99 | 408160 | Miscellaneous State or Local Tax--WA & ID | 56 | 0 | 56 | 0 | 0 | 0 | 56 | 0 | 56 |
| 99 | 408170 | R&P Property Tax--Distribution | 7,066,767 | 0 | 7,066,767 | 4,442,458 | 0 | 4,442,458 | 2,624,309 | 0 | 2,624,309 |
| 99 | 409100 | State Income Tax--Idaho | 584,832 | 0 | 584,832 | 0 | 0 | 0 | 584,832 | 0 | 584,832 |
| TOTAL DISTRIBUTION | | | 46,160,946 | 0 | 46,160,946 | 39,779,521 | 0 | 39,779,521 | 6,381,425 | 0 | 6,381,425 |
| TOTAL TAXES OTHER THAN FIT | | | 46,160,946 | 18,613,903 | 64,774,849 | 39,779,521 | 12,143,711 | 51,923,232 | 6,381,425 | 6,470,192 | 12,851,617 |

ALLOCATION RATIOS:

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

| | | |
|--|--|------------------|
| RESULTS OF OPERATIONS | | Report ID: |
| ELECTRIC UTILITY PLANT | | E-PLT-12E |
| For Twelve Months Ended October 31, 2012 | | |
| Ending Balance 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 | 9,383,333 | 9,383,333 | 0 | 6,121,686 | 6,121,686 | 0 | 3,261,647 | 3,261,647 |
| 1 | 182325 | CDA Lake IPA Fund | 0 | 2,000,000 | 2,000,000 | 0 | 1,304,800 | 1,304,800 | 0 | 695,200 | 695,200 |
| 1 | 182381 | CDA Settlement | 0 | 38,409,609 | 38,409,609 | 0 | 25,058,429 | 25,058,429 | 0 | 13,351,180 | 13,351,180 |
| 1 | 302000 | Franchises & Consents | 602,704 | 44,049,218 | 44,651,922 | 602,704 | 28,737,710 | 29,340,414 | 0 | 15,311,508 | 15,311,508 |
| 1 | 303000 | Misc Intangible Plant- (C-IPL) | 153,179 | 2,041,168 | 2,194,347 | 153,179 | 1,331,658 | 1,484,837 | 0 | 709,510 | 709,510 |
| 1 | 303100 | Misc Intangible Plant-Mainframe Software (C-IPL) | 2,026,801 | 30,324,862 | 32,351,663 | 2,003,277 | 20,326,452 | 22,329,729 | 23,524 | 9,998,410 | 10,021,934 |
| 1 | 303110 | Misc Intangible Plant-PC Software (C-IPL) | 0 | 2,161,485 | 2,161,485 | 0 | 1,448,822 | 1,448,822 | 0 | 712,663 | 712,663 |
| | | TOTAL INTANGIBLE PLANT | 2,782,684 | 128,369,675 | 131,152,359 | 2,759,160 | 84,329,557 | 87,088,717 | 23,524 | 44,040,118 | 44,063,642 |
| | | STEAM PRODUCTION PLANT: | | | | | | | | | |
| 1 | 310XXX | Land & Land Rights | 0 | 2,230,395 | 2,230,395 | 0 | 1,455,110 | 1,455,110 | 0 | 775,285 | 775,285 |
| 1 | 311XXX | Structures & Improvements | 0 | 126,012,828 | 126,012,828 | 0 | 82,210,769 | 82,210,769 | 0 | 43,802,059 | 43,802,059 |
| 1 | 312000 | Boiler Plant | 0 | 169,790,969 | 169,790,969 | 0 | 110,771,628 | 110,771,628 | 0 | 59,019,341 | 59,019,341 |
| 1 | 313000 | Generators | 0 | 6,770 | 6,770 | 0 | 4,417 | 4,417 | 0 | 2,353 | 2,353 |
| 1 | 314000 | Turbogenerator Units | 0 | 51,955,993 | 51,955,993 | 0 | 33,896,090 | 33,896,090 | 0 | 18,059,903 | 18,059,903 |
| 1 | 315000 | Accessory Electric Equipment | 0 | 26,169,031 | 26,169,031 | 0 | 17,072,676 | 17,072,676 | 0 | 9,096,355 | 9,096,355 |
| 1 | 316000 | Miscellaneous Power Plant Equipment | 0 | 15,842,693 | 15,842,693 | 0 | 10,335,773 | 10,335,773 | 0 | 5,506,920 | 5,506,920 |
| | | TOTAL STEAM PRODUCTION PLANT | 0 | 392,008,679 | 392,008,679 | 0 | 255,746,463 | 255,746,463 | 0 | 136,262,216 | 136,262,216 |
| | | HYDRAULIC PRODUCTION PLANT: | | | | | | | | | |
| 1 | 330XXX | Land & Land Rights | 0 | 57,090,981 | 57,090,981 | 0 | 37,246,156 | 37,246,156 | 0 | 19,844,825 | 19,844,825 |
| 1 | 331XXX | Structures & Improvements | 0 | 43,967,929 | 43,967,929 | 0 | 28,684,677 | 28,684,677 | 0 | 15,283,252 | 15,283,252 |
| 1 | 332XXX | Reservoirs, Dams, & Waterways | 0 | 123,796,897 | 123,796,897 | 0 | 80,765,096 | 80,765,096 | 0 | 43,031,801 | 43,031,801 |
| 1 | 333000 | Waterwheels, Turbines, & Generators | 0 | 163,043,236 | 163,043,236 | 0 | 106,369,407 | 106,369,407 | 0 | 56,673,829 | 56,673,829 |
| 1 | 334000 | Accessory Electric Equipment | 0 | 34,010,881 | 34,010,881 | 0 | 22,188,699 | 22,188,699 | 0 | 11,822,182 | 11,822,182 |
| 1 | 335XXX | Miscellaneous Power Plant Equipment | 0 | 8,127,342 | 8,127,342 | 0 | 5,302,278 | 5,302,278 | 0 | 2,825,064 | 2,825,064 |
| 1 | 336000 | Roads, Railroads, & Bridges | 0 | 2,020,756 | 2,020,756 | 0 | 1,318,341 | 1,318,341 | 0 | 702,415 | 702,415 |
| | | TOTAL HYDRAULIC PRODUCTION PLANT | 0 | 432,058,022 | 432,058,022 | 0 | 281,874,654 | 281,874,654 | 0 | 150,183,368 | 150,183,368 |
| | | OTHER PRODUCTION PLANT: | | | | | | | | | |
| 1 | 340200 | Land & Land Rights | 0 | 905,167 | 905,167 | 0 | 590,531 | 590,531 | 0 | 314,636 | 314,636 |
| 1 | 341000 | Structures & Improvements | 0 | 16,537,995 | 16,537,995 | 0 | 10,789,388 | 10,789,388 | 0 | 5,748,607 | 5,748,607 |
| 1 | 342000 | Fuel Holders, Producers, & Accessories | 0 | 21,168,895 | 21,168,895 | 0 | 13,810,587 | 13,810,587 | 0 | 7,358,308 | 7,358,308 |
| 1 | 343000 | Prime Movers | 0 | 21,845,311 | 21,845,311 | 0 | 14,251,881 | 14,251,881 | 0 | 7,593,430 | 7,593,430 |
| 1 | 344000 | Generators | 0 | 203,496,641 | 203,496,641 | 0 | 132,761,209 | 132,761,209 | 0 | 70,735,432 | 70,735,432 |
| 1 | 344010 | Generators - Solar | 0 | 149,250 | 149,250 | 0 | 97,371 | 97,371 | 0 | 51,879 | 51,879 |
| 1 | 345000 | Accessory Electric Equipment | 0 | 17,081,275 | 17,081,275 | 0 | 11,143,824 | 11,143,824 | 0 | 5,937,451 | 5,937,451 |
| 1 | 345010 | Accessory Electric Equipment - Solar | 0 | 33,048 | 33,048 | 0 | 21,561 | 21,561 | 0 | 11,487 | 11,487 |
| 1 | 346000 | Miscellaneous Power Plant Equipment | 0 | 1,716,035 | 1,716,035 | 0 | 1,119,541 | 1,119,541 | 0 | 596,494 | 596,494 |
| | | TOTAL OTHER PRODUCTION PLANT | 0 | 282,933,617 | 282,933,617 | 0 | 184,585,893 | 184,585,893 | 0 | 98,347,724 | 98,347,724 |
| | | TOTAL PRODUCTION PLANT | 0 | 1,107,000,318 | 1,107,000,318 | 0 | 722,207,010 | 722,207,010 | 0 | 384,793,308 | 384,793,308 |

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC UTILITY PLANT | E-PLT-12E |
| For Twelve Months Ended October 31, 2012 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| | | | *****SYSTEM***** | | | *****WASHINGTON***** | | | *****IDAHO***** | | |
|---|---------|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|--------------------|----------------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| TRANSMISSION PLANT: | | | | | | | | | | | |
| 1 | 350XXX | Land & Land Rights | 0 | 19,335,500 | 19,335,500 | 0 | 12,614,480 | 12,614,480 | 0 | 6,721,020 | 6,721,020 |
| 1 | 352XXX | Structures & Improvements | 0 | 16,900,449 | 16,900,449 | 0 | 11,025,853 | 11,025,853 | 0 | 5,874,596 | 5,874,596 |
| 1 | 353000 | Station Equipment | 0 | 208,663,426 | 208,663,426 | 0 | 136,132,019 | 136,132,019 | 0 | 72,531,407 | 72,531,407 |
| 1 | 354000 | Towers & Fixtures | 0 | 17,122,624 | 17,122,624 | 0 | 11,170,800 | 11,170,800 | 0 | 5,951,824 | 5,951,824 |
| 1 | 355000 | Poles & Fixtures | 0 | 148,310,854 | 148,310,854 | 0 | 96,758,001 | 96,758,001 | 0 | 51,552,853 | 51,552,853 |
| 1 | 356000 | Overhead Conductors & Devices | 0 | 113,144,569 | 113,144,569 | 0 | 73,815,517 | 73,815,517 | 0 | 39,329,052 | 39,329,052 |
| 1 | 357000 | Underground Conduit | 0 | 2,605,487 | 2,605,487 | 0 | 1,699,820 | 1,699,820 | 0 | 905,667 | 905,667 |
| 1 | 358000 | Underground Conductors & Devices | 0 | 2,330,072 | 2,330,072 | 0 | 1,520,139 | 1,520,139 | 0 | 809,933 | 809,933 |
| 1 | 359000 | Roads & Trails | 0 | 1,872,246 | 1,872,246 | 0 | 1,221,453 | 1,221,453 | 0 | 650,793 | 650,793 |
| TOTAL TRANSMISSION PLANT | | | 0 | 530,285,227 | 530,285,227 | 0 | 345,958,082 | 345,958,082 | 0 | 184,327,145 | 184,327,145 |
| DISTRIBUTION PLANT: | | | | | | | | | | | |
| 99 | 360200 | Land & Land Rights | 4,584,631 | 0 | 4,584,631 | 3,340,938 | 0 | 3,340,938 | 1,243,693 | 0 | 1,243,693 |
| 99 | 360400 | Land Easements | 1,862,744 | 0 | 1,862,744 | 160,933 | 0 | 160,933 | 1,701,811 | 0 | 1,701,811 |
| 99 | 361000 | Structures & Improvements | 17,693,078 | 0 | 17,693,078 | 12,491,205 | 0 | 12,491,205 | 5,201,873 | 0 | 5,201,873 |
| 99 | 362000 | Station Equipment | 107,062,937 | 0 | 107,062,937 | 69,922,240 | 0 | 69,922,240 | 37,140,697 | 0 | 37,140,697 |
| 99 | 364000 | Poles, Towers, & Fixtures | 256,994,865 | 0 | 256,994,865 | 158,515,439 | 0 | 158,515,439 | 98,479,426 | 0 | 98,479,426 |
| 99 | 365000 | Overhead Conductors & Devices | 172,532,369 | 0 | 172,532,369 | 107,347,215 | 0 | 107,347,215 | 65,185,154 | 0 | 65,185,154 |
| 99 | 366000 | Underground Conduit | 84,549,175 | 0 | 84,549,175 | 52,976,422 | 0 | 52,976,422 | 31,572,753 | 0 | 31,572,753 |
| 99 | 367000 | Underground Conductors & Devices | 139,523,091 | 0 | 139,523,091 | 89,361,715 | 0 | 89,361,715 | 50,161,376 | 0 | 50,161,376 |
| 99 | 368000 | Line Transformers | 197,075,365 | 0 | 197,075,365 | 131,154,129 | 0 | 131,154,129 | 65,921,236 | 0 | 65,921,236 |
| 99 | 369XXX | Services | 127,131,901 | 0 | 127,131,901 | 79,955,795 | 0 | 79,955,795 | 47,176,106 | 0 | 47,176,106 |
| 99 | 370000 | Meters | 47,907,482 | 0 | 47,907,482 | 26,885,342 | 0 | 26,885,342 | 21,022,140 | 0 | 21,022,140 |
| 99 | 373XXX | Street Light & Signal Systems | 35,662,943 | 0 | 35,662,943 | 21,455,249 | 0 | 21,455,249 | 14,207,694 | 0 | 14,207,694 |
| TOTAL DISTRIBUTION PLANT | | | 1,192,580,581 | 0 | 1,192,580,581 | 753,566,622 | 0 | 753,566,622 | 439,013,959 | 0 | 439,013,959 |
| GENERAL PLANT: (From Report C-GPL) | | | | | | | | | | | |
| 4 | 389XXX | Land & Land Rights | 1,076,471 | 3,095,087 | 4,171,558 | 370,266 | 2,074,606 | 2,444,872 | 706,205 | 1,020,481 | 1,726,686 |
| 4 | 390XXX | Structures & Improvements | 11,909,568 | 51,483,345 | 63,392,913 | 5,754,420 | 34,508,771 | 40,263,191 | 6,155,148 | 16,974,574 | 23,129,722 |
| 4 | 391XXX | Office Furniture & Equipment | 2,672,796 | 37,498,982 | 40,171,778 | 2,658,147 | 25,135,193 | 27,793,340 | 14,649 | 12,363,789 | 12,378,438 |
| 4 | 392XXX | Transportation Equipment | 12,684,311 | 8,341,728 | 21,026,039 | 9,213,042 | 5,591,377 | 14,804,419 | 3,471,269 | 2,750,351 | 6,221,620 |
| 4 | 393000 | Stores Equipment | 286,235 | 1,702,610 | 1,988,845 | 123,355 | 1,141,242 | 1,264,597 | 162,880 | 561,368 | 724,248 |
| 4 | 394000 | Tools, Shop & Garage Equipment | 1,557,875 | 6,584,651 | 8,142,526 | 1,179,903 | 4,413,626 | 5,593,529 | 377,972 | 2,171,025 | 2,548,997 |
| 4 | 395000 | Laboratory Equipment | 283,910 | 1,174,543 | 1,458,453 | 185,439 | 787,284 | 972,723 | 98,471 | 387,259 | 485,730 |
| 4 | 396XXX | Power Operated Equipment | 27,860,952 | 10,191,122 | 38,052,074 | 17,035,740 | 6,831,007 | 23,866,747 | 10,825,212 | 3,360,115 | 14,185,327 |
| 4 | 397XXX | Communications Equipment | 15,082,167 | 50,673,161 | 65,755,328 | 9,050,253 | 33,965,713 | 43,015,966 | 6,031,914 | 16,707,448 | 22,739,362 |
| 4 | 398000 | Miscellaneous Equipment | 2,371 | 313,220 | 315,591 | 31 | 209,948 | 209,979 | 2,340 | 103,272 | 105,612 |
| TOTAL GENERAL PLANT | | | 73,416,656 | 171,058,449 | 244,475,105 | 45,570,596 | 114,658,767 | 160,229,363 | 27,846,060 | 56,399,682 | 84,245,742 |
| TOTAL PLANT IN SERVICE | | | 1,268,779,921 | 1,936,713,669 | 3,205,493,590 | 801,896,378 | 1,267,153,416 | 2,069,049,794 | 466,883,543 | 669,560,253 | 1,136,443,796 |

| | | |
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| RESULTS OF OPERATIONS | | Report ID: |
| ELECTRIC UTILITY PLANT | | E-PLT-12E |
| For Twelve Months Ended October 31, 2012 | | |
| Ending Balance 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 | (276,899,858) | (276,899,858) | 0 | (180,649,467) | (180,649,467) | 0 | (96,250,391) | (96,250,391) |
| E-ADEP | | Hydro Production Plant | 0 | (114,417,240) | (114,417,240) | 0 | (74,645,807) | (74,645,807) | 0 | (39,771,433) | (39,771,433) |
| E-ADEP | | Other Production Plant | 0 | (78,125,049) | (78,125,049) | 0 | (50,968,782) | (50,968,782) | 0 | (27,156,267) | (27,156,267) |
| E-ADEP | | Transmission Plant | 0 | (182,228,277) | (182,228,277) | 0 | (118,885,728) | (118,885,728) | 0 | (63,342,549) | (63,342,549) |
| E-ADEP | | Distribution Plant | (367,072,837) | 0 | (367,072,837) | (226,558,053) | 0 | (226,558,053) | (140,514,784) | 0 | (140,514,784) |
| E-ADEP | | General Plant | (21,232,279) | (62,735,839) | (83,968,118) | (12,153,025) | (42,051,206) | (54,204,231) | (9,079,254) | (20,684,633) | (29,763,887) |
| | | TOTAL ACCUMULATED DEPRECIATION | (388,305,116) | (714,406,263) | (1,102,711,379) | (238,711,078) | (467,200,990) | (705,912,068) | (149,594,038) | (247,205,273) | (396,799,311) |
| ACCUMULATED AMORTIZATION | | | | | | | | | | | |
| E-AAAMT | | Production/Transmission-Franchises/Misc Intangibles | 0 | (6,911,431) | (6,911,431) | 0 | (4,509,018) | (4,509,018) | 0 | (2,402,413) | (2,402,413) |
| E-AAAMT | | Distribution-Franchises/Misc Intangibles | (90,620) | 0 | (90,620) | (90,620) | 0 | (90,620) | 0 | 0 | 0 |
| E-AAAMT | | General Plant - 303000 | 0 | (36,579) | (36,579) | 0 | (23,864) | (23,864) | 0 | (12,715) | (12,715) |
| E-AAAMT | | Miscellaneous IT Intangible Plant -3031XX | (403,039) | (17,151,848) | (17,554,887) | (400,085) | (11,496,712) | (11,896,797) | (2,954) | (5,655,136) | (5,658,090) |
| E-AAAMT | | General Plant - 390200, 396200 | (120,801) | (154,013) | (274,814) | (117,232) | (103,233) | (220,465) | (3,569) | (50,780) | (54,349) |
| | | TOTAL ACCUMULATED AMORTIZATION | (614,460) | (24,253,871) | (24,868,331) | (607,937) | (16,132,827) | (16,740,764) | (6,523) | (8,121,044) | (8,127,567) |
| | | TOTAL ACCUMULATED DEPR/AMORT | (388,919,576) | (738,660,134) | (1,127,579,710) | (239,319,015) | (483,333,817) | (722,652,832) | (149,600,561) | (255,326,317) | (404,926,878) |
| | | NET ELECTRIC UTILITY PLANT before DFIT | 879,860,345 | 1,198,053,535 | 2,077,913,880 | 562,577,363 | 783,819,599 | 1,346,396,962 | 317,282,982 | 414,233,936 | 731,516,918 |
| 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 | (371,914) | (371,914) | 0 | (242,637) | (242,637) | 0 | (129,277) | (129,277) |
| 12 | | ADFIT - Electric Plant In Service (282900) | 0 | (279,047,064) | (279,047,064) | 0 | (180,811,336) | (180,811,336) | 0 | (98,235,728) | (98,235,728) |
| 4 | | ADFIT - Common Plant (282900 from C-DITX) | 0 | (27,167,902) | (27,167,902) | 0 | (18,210,373) | (18,210,373) | 0 | (8,957,529) | (8,957,529) |
| 4 | | ADFIT - Common Plant (283750 from C-DITX) | 0 | (222,635) | (222,635) | 0 | (149,230) | (149,230) | 0 | (73,405) | (73,405) |
| 1 | | ADFIT - Lake CDA CDR Fund - Allocated (283324) | 0 | (3,284,167) | (3,284,167) | 0 | (2,142,591) | (2,142,591) | 0 | (1,141,576) | (1,141,576) |
| 1 | | ADFIT - CDA IPA Fund Deposit (283325) | 0 | (700,000) | (700,000) | 0 | (456,680) | (456,680) | 0 | (243,320) | (243,320) |
| 1 | | ADFIT - CDA Lake Settlement - Allocated (283382) | 0 | (13,443,363) | (13,443,363) | 0 | (8,770,450) | (8,770,450) | 0 | (4,672,913) | (4,672,913) |
| 12 | | ADFIT - Electric portion of Bond Redemptions (283850) | 0 | (4,670,730) | (4,670,730) | 0 | (3,026,446) | (3,026,446) | 0 | (1,644,284) | (1,644,284) |
| | | TOTAL ACCUMULATED DFIT | 0 | (328,907,775) | (328,907,775) | 0 | (213,809,743) | (213,809,743) | 0 | (115,098,032) | (115,098,032) |
| | | NET ELECTRIC UTILITY PLANT | 879,860,345 | 869,145,760 | 1,749,006,105 | 562,577,363 | 570,009,856 | 1,132,587,219 | 317,282,982 | 299,135,904 | 616,418,886 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|----------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.240% | 34.760% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 67.029% | 32.971% |
| E-ALL | 12 | Net Electric Plant (before DFIT) | 100.000% | 64.796% | 35.204% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended October 31, 2012
Ending Balance Basis

Report ID:
E-APL-12E

AVIOLA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|--|--|--------------------|-------------|---------------|------------------------|-------------|---------------|-------------------|-------------|-------------|
| Ref/Basis | Description (Accounts) | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| E-PLT | NET ELECTRIC PLANT IN SERVICE | | 879,860,345 | 869,145,760 | 1,749,006,105 | 562,577,363 | 570,009,856 | 1,132,587,219 | 317,282,982 | 299,135,904 | 616,418,886 |
| | OTHER ADJUSTMENTS | | | | | | | | | | |
| 4 | Gain on Sale of General Office Bldg (253850) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | ADFIT - Gain on Sale of General Office Bldg (190850) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Colstrip 3 AFUDC Reallocation | | 0 | 0 | 0 | (1,045,165) | 0 | (1,045,165) | 1,045,165 | 0 | 1,045,165 |
| 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) | | (2,558,710) | 0 | (2,558,710) | (820,022) | 0 | (820,022) | (1,738,688) | 0 | (1,738,688) |
| 99 | Kettle Falls Disallowed Plant (101030) | | (8,257,170) | 0 | (8,257,170) | (5,247,725) | 0 | (5,247,725) | (3,009,445) | 0 | (3,009,445) |
| 99 | Kettle Falls Disallowed Accumulated Depr (108030) | | 6,877,083 | 0 | 6,877,083 | 4,414,826 | 0 | 4,414,826 | 2,462,257 | 0 | 2,462,257 |
| 99 | ADFIT - Kettle Falls Disallowed (190420) | | 340,851 | 0 | 340,851 | 340,851 | 0 | 340,851 | 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) | | 1,098,105 | 0 | 1,098,105 | 0 | 0 | 0 | 1,098,105 | 0 | 1,098,105 |
| 99 | ADFIT - Boulder Park Disallowed (190040) | | 525,663 | 0 | 525,663 | 0 | 0 | 0 | 525,663 | 0 | 525,663 |
| 99 | Investment in WNP3 Exchange Power (124900, 124930) | | 16,741,484 | 0 | 16,741,484 | 16,741,484 | 0 | 16,741,484 | 0 | 0 | 0 |
| 99 | ADFIT - WNP3 Exchange Power (283120) | | (3,008,731) | 0 | (3,008,731) | (3,008,731) | 0 | (3,008,731) | 0 | 0 | 0 |
| 99 | CDA Lake Settlement - WA (182382) | | 1,229,622 | 0 | 1,229,622 | 1,229,622 | 0 | 1,229,622 | 0 | 0 | 0 |
| 99 | CDA Lake Settlement - ID (186382) | | 245,218 | 0 | 245,218 | 0 | 0 | 0 | 245,218 | 0 | 245,218 |
| 99 | ADFIT - CDA Lake Settlement - Direct (283382) | | (516,195) | 0 | (516,195) | (430,369) | 0 | (430,369) | (85,826) | 0 | (85,826) |
| 99 | CDA CDR Fund - Direct (182324) | | 89,443 | 0 | 89,443 | 89,443 | 0 | 89,443 | 0 | 0 | 0 |
| 99 | ADFIT - CDA CDR Fund - Direct (283324) | | (31,305) | 0 | (31,305) | (31,305) | 0 | (31,305) | 0 | 0 | 0 |
| 99 | Spokane River Relicensing (182322) | | 635,484 | 0 | 635,484 | 589,594 | 0 | 589,594 | 45,890 | 0 | 45,890 |
| 99 | ADFIT - Spokane River Relicensing (283322) | | (222,395) | 0 | (222,395) | (206,339) | 0 | (206,339) | (16,056) | 0 | (16,056) |
| 99 | Spokane River PM&Es (182323) | | 588,104 | 0 | 588,104 | 374,387 | 0 | 374,387 | 213,717 | 0 | 213,717 |
| 99 | ADFIT - Spokane River PM&Es (283323) | | (205,861) | 0 | (205,861) | (131,060) | 0 | (131,060) | (74,801) | 0 | (74,801) |
| 99 | Montana Riverbed Settlement (186360) | | 4,231,931 | 0 | 4,231,931 | 2,819,252 | 0 | 2,819,252 | 1,412,679 | 0 | 1,412,679 |
| 99 | ADFIT - Montana Riverbed Settlement (283365) | | (1,481,176) | 0 | (1,481,176) | (986,739) | 0 | (986,739) | (494,437) | 0 | (494,437) |
| 99 | Lancaster Generation (182312) | | 4,193,333 | 0 | 4,193,333 | 4,193,333 | 0 | 4,193,333 | 0 | 0 | 0 |
| 99 | ADFIT - Lancaster Generation (283312) | | (1,467,667) | 0 | (1,467,667) | (1,467,667) | 0 | (1,467,667) | 0 | 0 | 0 |
| 99 | Weatherization Loans - Sandpoint (124350) | | 61,177 | 0 | 61,177 | 0 | 0 | 0 | 61,177 | 0 | 61,177 |
| 99 | Def Palouse Wind & Thornton Sw St (186810) | | (1,044) | 0 | (1,044) | (1,044) | 0 | (1,044) | 0 | 0 | 0 |
| 99 | ADFIT - Palouse Wind & Thornton Sw St (283810) | | 365 | 0 | 365 | 365 | 0 | 365 | 0 | 0 | 0 |
| 4 | Customer Advances (252000) | | (886,012) | 0 | (886,012) | (228,416) | 0 | (228,416) | (657,596) | 0 | (657,596) |
| 99 | Customer Deposits (235199) | | (1,753,354) | 0 | (1,753,354) | (1,753,354) | 0 | (1,753,354) | 0 | 0 | 0 |
| C-WKC | Working Capital | | 18,188,000 | 7,507,003 | 25,695,003 | 18,188,000 | 0 | 18,188,000 | 0 | 7,507,003 | 7,507,003 |
| 99 | DSM Programs (186710) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL OTHER ADJUSTMENTS | | 35,522,884 | 7,507,003 | 43,029,887 | 34,734,220 | 0 | 34,734,220 | 788,664 | 7,507,003 | 8,295,667 |
| | NET RATE BASE | | 915,383,229 | 876,652,763 | 1,792,035,992 | 597,311,583 | 570,009,856 | 1,167,321,439 | 318,071,646 | 306,642,907 | 624,714,553 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|----------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.240% | 34.760% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 67.029% | 32.971% |
| E-ALL | 12 | Net Electric Plant (before DFIT) | 100.000% | 64.796% | 35.204% |
| E-ALL | 13 | Net Electric General Plant | 100.000% | 66.056% | 33.944% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC DEPRECIATION EXPENSE | E-DEPX-12E |
| For Twelve Months Ended October 31, 2012 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | |
|--------------------------------------|---------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| Electric Production | | | | | | | | | | | | | | |
| 1 | Steam (ED-AN) | 10,705,661 | 10,705,661 | | | 10,705,661 | 10,705,661 | | 6,984,373 | 6,984,373 | | 3,721,288 | 3,721,288 | |
| 1 | Hydro (ED-AN) | 8,926,642 | 8,926,642 | | | 8,926,642 | 8,926,642 | | 5,823,741 | 5,823,741 | | 3,102,901 | 3,102,901 | |
| 1 | Other (ED-AN) | 8,340,040 | 8,340,040 | | | 8,340,040 | 8,340,040 | | 5,441,042 | 5,441,042 | | 2,898,998 | 2,898,998 | |
| Total Electric Production | | 27,972,343 | 27,972,343 | | | 27,972,343 | 27,972,343 | | 18,249,156 | 18,249,156 | | 9,723,187 | 9,723,187 | |
| Electric Transmission | | | | | | | | | | | | | | |
| 1 | ED-AN | 10,647,699 | 10,647,699 | | | 10,647,699 | 10,647,699 | | 6,946,559 | 6,946,559 | | 3,701,140 | 3,701,140 | |
| Total Electric Transmission | | 10,647,699 | 10,647,699 | | | 10,647,699 | 10,647,699 | | 6,946,559 | 6,946,559 | | 3,701,140 | 3,701,140 | |
| Electric Distribution | | | | | | | | | | | | | | |
| | ED-ID | 11,182,232 | 11,182,232 | | | 11,182,232 | 11,182,232 | | | | | 11,182,232 | 11,182,232 | |
| | ED-WA | 20,387,618 | 20,387,618 | | | 20,387,618 | 20,387,618 | 20,387,618 | | 20,387,618 | | | | |
| Total Electric Distribution | | 31,569,850 | 31,569,850 | | | 31,569,850 | 31,569,850 | 20,387,618 | | 20,387,618 | | 11,182,232 | 11,182,232 | |
| Gas Underground Storage | | | | | | | | | | | | | | |
| | GD-AN | 623,971 | | 623,971 | | | | | | | | | | |
| | GD-OR | 112,260 | | 112,260 | | | | | | | | | | |
| Total Gas Underground Storage | | 736,231 | | 736,231 | | | | | | | | | | |
| Gas Distribution | | | | | | | | | | | | | | |
| | GD-AN | 48,680 | | 48,680 | | | | | | | | | | |
| | GD-ID | 3,641,013 | | 3,641,013 | | | | | | | | | | |
| | GD-WA | 6,909,346 | | 6,909,346 | | | | | | | | | | |
| | GD-OR | 3,771,005 | | 3,771,005 | | 3,771,005 | | | | | | | | |
| Total Gas Distribution | | 14,370,044 | | 10,599,039 | | 3,771,005 | | | | | | | | |
| General Plant | | | | | | | | | | | | | | |
| 4 | ED-AN | 2,584,528 | 2,584,528 | | | | | | 1,732,383 | 1,732,383 | | | 852,145 | |
| | ED-ID | 296,794 | 296,794 | | | 296,794 | 296,794 | | | | | 296,794 | 296,794 | |
| | ED-WA | 892,910 | 892,910 | | | 892,910 | 892,910 | 892,910 | | 892,910 | | | | |
| 7,4 | CD-AA | 10,541,375 | 7,594,428 | 2,096,574 | 850,373 | | | | 5,090,469 | 5,090,469 | | 2,503,959 | 2,503,959 | |
| 9,4 | CD-AN | 343,536 | 270,229 | 73,307 | | | | | 181,132 | 181,132 | | 89,097 | 89,097 | |
| 9 | CD-ID | 421,225 | 331,340 | 89,885 | | | | | | | | 331,340 | 331,340 | |
| 9 | CD-WA | 152,438 | 119,909 | 32,529 | | | | | | | | | | |
| 8 | GD-AA | 164,810 | | 117,561 | 47,249 | | | | | | | | | |
| | GD-AN | 32,184 | | 32,184 | | | | | | | | | | |
| | GD-ID | 73,170 | | 73,170 | | | | | | | | | | |
| | GD-WA | 248,365 | | 248,365 | | | | | | | | | | |
| | GD-OR | 255,261 | | 255,261 | | | | | | | | | | |
| Total General Plant | | 16,006,596 | 12,090,138 | 2,763,575 | 1,152,883 | 1,640,953 | 10,449,185 | 12,090,138 | 1,012,819 | 7,003,984 | 8,016,803 | 628,134 | 3,445,201 | 4,073,335 |
| Total Depreciation Expense | | 101,302,763 | 82,280,030 | 13,986,585 | 5,036,148 | 33,210,803 | 49,069,227 | 82,280,030 | 21,400,437 | 32,199,699 | 53,600,136 | 11,810,366 | 16,869,528 | 28,679,894 |

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

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC AMORTIZATION EXPENSE | E-AMTX-12E |
| For Twelve Months Ended October 31, 2012 | |
| Ending Balance 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 | | |
| Production/Transmission | | | | | | | | | | | | | | | |
| 1 Franchises (302000) ED-AN | 917,426 | 917,426 | | | | 917,426 | 917,426 | | 598,529 | 598,529 | | | 318,897 | 318,897 | |
| 1 Misc Intangible Plt (303000) ED-AN | 94,790 | 94,790 | | | | 94,790 | 94,790 | | 61,841 | 61,841 | | | 32,949 | 32,949 | |
| Total Production/Transmission | 1,012,216 | 1,012,216 | | | | 1,012,216 | 1,012,216 | | 660,370 | 660,370 | | | 351,846 | 351,846 | |
| Distribution | | | | | | | | | | | | | | | |
| Franchises (302000) ED-WA | 24,015 | 24,015 | | | 24,015 | | 24,015 | 24,015 | | 24,015 | | | | | |
| Misc Intangible Plt (303000) ED-WA | 2,838 | 2,838 | | | 2,838 | | 2,838 | 2,838 | | 2,838 | | | | | |
| Total Distribution | 26,853 | 26,853 | | | 26,853 | | 26,853 | 26,853 | | 26,853 | | | | | |
| General Plant - 303000 | | | | | | | | | | | | | | | |
| 9.1 CD-AN | 9,712 | 7,639 | 2,073 | | | 7,639 | 7,639 | | 4,984 | 4,984 | | | 2,655 | 2,655 | |
| GD-ID | 3,912 | | 3,912 | | | | | | | | | | | | |
| GD-WA | 23,181 | | 23,181 | | | | | | | | | | | | |
| GD-OR | 7,771 | | | 7,771 | | | | | | | | | | | |
| Total General Plant - 303000 | 44,576 | 7,639 | 29,166 | 7,771 | | 7,639 | 7,639 | | 4,984 | 4,984 | | | 2,655 | 2,655 | |
| Miscellaneous IT Intangible Plant - 3031XX | | | | | | | | | | | | | | | |
| 7.4 CD-AA | 7,633,547 | 5,499,512 | 1,518,236 | 615,799 | | 5,499,512 | 5,499,512 | | 3,686,268 | 3,686,268 | | | 1,813,244 | 1,813,244 | |
| 4 ED-AN | 213,775 | 213,775 | | | | 213,775 | 213,775 | | 143,291 | 143,291 | | | 70,484 | 70,484 | |
| ED-ID | 2,954 | 2,954 | | | 2,954 | | 2,954 | | | | 2,954 | | | 2,954 | |
| ED-WA | 289,924 | 289,924 | | | 289,924 | | 289,924 | 289,924 | | 289,924 | | | | 289,924 | |
| 8 GD-AA | 349,811 | | 249,524 | 100,287 | | | | | | | | | | | |
| GD-AN | 2,321 | | 2,321 | | | | | | | | | | | | |
| GD-OR | 6,053 | | | 6,053 | | | | | | | | | | | |
| Total Miscellaneous IT Intangible Plt - 3031XX | 8,498,385 | 6,006,165 | 1,770,081 | 722,139 | | 292,878 | 5,713,287 | 6,006,165 | 289,924 | 3,829,559 | 4,119,483 | | 2,954 | 1,883,728 | 1,886,682 |
| Gas Underground Storage | | | | | | | | | | | | | | | |
| GD-AN | 227 | | 227 | | | | | | | | | | | | |
| Total Gas Underground Storage | 227 | | 227 | | | | | | | | | | | | |
| General Plant - 390200, 396200 | | | | | | | | | | | | | | | |
| 7.4 CD-AA | 33,016 | 23,787 | 6,566 | 2,663 | | 23,787 | 23,787 | | 15,944 | 15,944 | | | 7,843 | 7,843 | |
| 4 ED-AN | 26,832 | 26,832 | | | | 26,832 | 26,832 | | 17,985 | 17,985 | | | 8,847 | 8,847 | |
| GD-OR | 4,450 | | | 4,450 | | | | | | | | | | | |
| Total General Plant - 390200, 396200 | 64,298 | 50,619 | 6,566 | 7,113 | | 50,619 | 50,619 | | 33,929 | 33,929 | | | 16,690 | 16,690 | |
| Total Amortization Expense | 9,646,555 | 7,103,492 | 1,806,040 | 737,023 | | 319,731 | 6,783,761 | 7,103,492 | 316,777 | 4,528,842 | 4,845,619 | | 2,954 | 2,254,919 | 2,257,873 |

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

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| RESULTS OF OPERATIONS | Report ID: E-ADEP-12E |
| ELECTRIC ACCUMULATED DEPRECIATION | |
| For Twelve Months Ended October 31, 2012 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|---------------------------------------|--------------------------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|-------------------------------|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| Electric Production | | | | | | | | | | | | | |
| 1 | Steam (ED-AN) | (276,899,858) | (276,899,858) | | | (276,899,858) | (276,899,858) | | (180,649,467) | (180,649,467) | | (96,250,391) | (96,250,391) |
| 1 | Hydro (ED-AN) | (114,417,240) | (114,417,240) | | | (114,417,240) | (114,417,240) | | (74,645,807) | (74,645,807) | | (39,771,433) | (39,771,433) |
| 1 | Other (ED-AN) | (78,125,049) | (78,125,049) | | | (78,125,049) | (78,125,049) | | (50,968,782) | (50,968,782) | | (27,156,267) | (27,156,267) |
| Total Electric Production | | (469,442,147) | (469,442,147) | | | (469,442,147) | (469,442,147) | | (306,264,056) | (306,264,056) | | (163,178,091) | (163,178,091) |
| Electric Transmission | | | | | | | | | | | | | |
| 1 | ED-AN | (182,228,277) | (182,228,277) | | | (182,228,277) | (182,228,277) | | (118,885,728) | (118,885,728) | | (63,342,549) | (63,342,549) |
| Total Electric Transmission | | (182,228,277) | (182,228,277) | | | (182,228,277) | (182,228,277) | | (118,885,728) | (118,885,728) | | (63,342,549) | (63,342,549) |
| Electric Distribution | | | | | | | | | | | | | |
| | ED-ID | (140,514,784) | (140,514,784) | | | (140,514,784) | (140,514,784) | | | | | (140,514,784) | (140,514,784) |
| | ED-WA | (226,558,053) | (226,558,053) | | | (226,558,053) | (226,558,053) | (226,558,053) | | (226,558,053) | | | |
| Total Electric Distribution | | (367,072,837) | (367,072,837) | | | (367,072,837) | (367,072,837) | (226,558,053) | | (226,558,053) | | (140,514,784) | (140,514,784) |
| Gas Underground Storage | | | | | | | | | | | | | |
| | GD-AN | (12,356,736) | | (12,356,736) | | | | | | | | | |
| | GD-OR | (390,040) | | | (390,040) | | | | | | | | |
| Total Gas Underground Storage | | (12,746,776) | | (12,356,736) | (390,040) | | | | | | | | |
| Gas Distribution | | | | | | | | | | | | | |
| | GD-AN | (1,435,651) | | (1,435,651) | | | | | | | | | |
| | GD-ID | (52,606,568) | | (52,606,568) | | | | | | | | | |
| | GD-WA | (103,570,321) | | (103,570,321) | | | | | | | | | |
| | GD-OR | (87,194,938) | | | (87,194,938) | | | | | | | | |
| Total Gas Distribution | | (244,807,478) | | (157,612,540) | (87,194,938) | | | | | | | | |
| General Plant | | | | | | | | | | | | | |
| 4 | ED-AN | (33,511,760) | (33,511,760) | | | | | | (22,462,598) | (22,462,598) | | | |
| | ED-ID | (5,438,312) | (5,438,312) | | | (5,438,312) | (5,438,312) | | | | (5,438,312) | (11,049,162) | (11,049,162) |
| | ED-WA | (10,516,745) | (10,516,745) | | | (10,516,745) | (10,516,745) | (10,516,745) | | | | | |
| 7,4 | CD-AA | (28,756,825) | (20,717,567) | (5,719,445) | (2,319,813) | | | | | | | (6,830,789) | (6,830,789) |
| 9,4 | CD-AN | (10,814,142) | (8,506,512) | (2,307,630) | | | | (8,506,512) | | (5,701,830) | | (2,804,682) | (2,804,682) |
| 9 | CD-ID | (4,628,649) | (3,640,942) | (987,707) | | | | (3,640,942) | | | | (3,640,942) | (3,640,942) |
| 9 | CD-WA | (2,080,167) | (1,636,280) | (443,887) | | | | (1,636,280) | | | | | |
| 8 | GD-AA | (1,288,423) | | (919,045) | (369,378) | | | | | | | | |
| | GD-AN | (859,168) | | (859,168) | | | | | | | | | |
| | GD-ID | (958,712) | | (958,712) | | | | | | | | | |
| | GD-WA | (2,674,735) | | (2,674,735) | | | | | | | | | |
| | GD-OR | (3,564,825) | | | (3,564,825) | | | | | | | | |
| Total General Plant | | (105,092,463) | (83,968,118) | (14,870,329) | (6,254,016) | (21,232,279) | (62,735,839) | (83,968,118) | (12,153,025) | (42,051,206) | (54,204,231) | (9,079,254) | (20,684,633) |
| Total Accumulated Depreciation | | (1,381,389,978) | (1,102,711,379) | (184,839,605) | (93,838,994) | (388,305,116) | (714,406,263) | (1,102,711,379) | (238,711,078) | (467,200,990) | (705,912,068) | (149,594,038) | (247,205,273) |
| Allocation Ratios: | | | | | | | | | | | | | |
| Service - | | Electric | Gas-North | Gas-South | Jurisdiction - | | | | Washington | | | Idaho | |
| 7 | Elec/Gas North/Oregon 4-Factor | 72.044% | 19.889% | 8.067% | 1 | Production/Transmission Ratio | | | 65.240% | | | 34.760% | |
| 8 | Gas North/Oregon 4-Factor | 0.000% | 71.331% | 28.669% | 4 | Jurisdictional 4-Factor Ratio | | | 67.029% | | | 32.971% | |
| 9 | Elec/Gas North 4-Factor | 78.661% | 21.339% | 0.000% | | | | | | | | | |

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| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ACCUMULATED AMORTIZATION | E-AAAMT-12E |
| For Twelve Months Ended October 31, 2012 | |
| Ending Balance 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 |
| Production/Transmission | | | | | | | | | | | | | |
| 1 Franchises (302000) ED-AN | (6,314,687) | (6,314,687) | | | (6,314,687) | (6,314,687) | | (4,119,702) | (4,119,702) | | (2,194,985) | (2,194,985) | |
| 1 Misc Intangible Plt (303000) ED-AN | (596,744) | (596,744) | | | (596,744) | (596,744) | | (389,316) | (389,316) | | (207,428) | (207,428) | |
| Total Production/Transmission | (6,911,431) | (6,911,431) | | | (6,911,431) | (6,911,431) | | (4,509,018) | (4,509,018) | | (2,402,413) | (2,402,413) | |
| Distribution | | | | | | | | | | | | | |
| Franchises (302000) ED-WA | (68,751) | (68,751) | | | (68,751) | (68,751) | | (68,751) | (68,751) | | | | |
| Misc Intangible Plt (303000) ED-WA | (21,869) | (21,869) | | | (21,869) | (21,869) | | (21,869) | (21,869) | | | | |
| Total Distribution | (90,620) | (90,620) | | | (90,620) | (90,620) | | (90,620) | (90,620) | | | | |
| General Plant - 303000 | | | | | | | | | | | | | |
| 9,1 CD-AN | (46,502) | (36,579) | (9,923) | | | (36,579) | (36,579) | | (23,864) | (23,864) | | (12,715) | (12,715) |
| GD-ID | (42,294) | | (42,294) | | | | | | | | | | |
| GD-WA | (90,200) | | (90,200) | | | | | | | | | | |
| GD-OR | (47,394) | | | (47,394) | | | | | | | | | |
| Total General Plant - 303000 | (226,390) | (36,579) | (142,417) | (47,394) | | (36,579) | (36,579) | | (23,864) | (23,864) | | (12,715) | (12,715) |
| Miscellaneous IT Intangible Plant -3031XX | | | | | | | | | | | | | |
| 7,4 CD-AA | (22,572,132) | (16,261,867) | (4,489,371) | (1,820,894) | | (16,261,867) | (16,261,867) | | (10,900,167) | (10,900,167) | | (5,361,700) | (5,361,700) |
| 4 ED-AN | (889,981) | (889,981) | | | | (889,981) | (889,981) | | (596,545) | (596,545) | | (293,436) | (293,436) |
| ED-ID | (2,954) | (2,954) | | | (2,954) | (2,954) | | | | | (2,954) | (2,954) | |
| ED-WA | (400,085) | (400,085) | | | (400,085) | (400,085) | | (400,085) | (400,085) | | | | |
| 8 GD-AA | (711,775) | | (507,716) | (204,059) | | | | | | | | | |
| GD-AN | (14,847) | | (14,847) | | | | | | | | | | |
| GD-OR | (47,132) | | | (47,132) | | | | | | | | | |
| Total Miscellaneous IT Intangible Plant - 3031XX | (24,638,906) | (17,554,887) | (5,011,934) | (2,072,085) | | (17,151,848) | (17,554,887) | | (11,496,712) | (11,896,797) | | (5,655,136) | (5,658,090) |
| Gas Underground Storage | | | | | | | | | | | | | |
| GD-AN | (239,366) | | (239,366) | | | | | | | | | | |
| Total Gas Underground Storage | (239,366) | | (239,366) | | | | | | | | | | |
| General Plant - 390200, 396200 | | | | | | | | | | | | | |
| 7,4 CD-AA | (154,170) | (111,070) | (30,663) | (12,437) | | (111,070) | (111,070) | | (74,449) | (74,449) | | (36,621) | (36,621) |
| 9 CD-ID | (4,537) | (3,569) | (968) | | (3,569) | (3,569) | | | | | (3,569) | (3,569) | |
| 9 CD-WA | (8,332) | (6,554) | (1,778) | | (6,554) | (6,554) | | (6,554) | (6,554) | | | | |
| 4 ED-AN | (42,943) | (42,943) | | | (42,943) | (42,943) | | | | | | (14,159) | (14,159) |
| ED-WA | (110,678) | (110,678) | | | (110,678) | (110,678) | | (110,678) | (110,678) | | | | |
| GD-WA | (1,863) | | (1,863) | | | | | | | | | | |
| GD-OR | (48,500) | | | (48,500) | | | | | | | | | |
| Total General Plant - 390200, 396200 | (371,023) | (274,814) | (35,272) | (60,937) | | (154,013) | (274,814) | | (117,232) | (103,233) | | (50,780) | (54,349) |
| Total Accumulated Amortization | (32,477,736) | (24,868,331) | (5,428,989) | (2,180,416) | | (24,253,871) | (24,868,331) | | (16,132,827) | (16,740,764) | | (8,121,044) | (8,127,567) |

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

| | |
|--|------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-12E |
| For Twelve Months Ended October 31, 2012 | |
| Ending Balance Basis | |

AVISTA UTILITIES

Electric Copy

| ***** ELECTRIC ***** GAS NORTH ***** OREGON GAS ***** | | | | | | | | | | | | | | |
|---|---------|------------------------------|-------------------|------------------|------------------|-------------------|-------------------|------------------|------------------|-------------------|-------------------|------------------|------------------|------------------|
| Ref/Basis | Account | Description | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Oregon | Allocated | Total |
| | 389XXX | Land & Land Rights | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 385,053 | 0 | 362,279 | 22,774 | 385,053 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 477,164 | 0 | 0 | 0 | 0 | 477,164 | 0 | 0 | 477,164 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 472,075 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 472,075 | 0 | 472,075 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 3,939,109 | 0 | 0 | 2,837,892 | 2,837,892 | 0 | 0 | 783,449 | 783,449 | 0 | 317,768 | 317,768 |
| 9 | | CD-WA / ID / AN | 1,205,949 | 370,266 | 343,925 | 234,421 | 948,612 | 100,445 | 93,299 | 63,593 | 257,337 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 6,479,350 | 370,266 | 706,204 | 3,095,087 | 4,171,557 | 577,609 | 93,299 | 847,042 | 1,517,950 | 472,075 | 317,768 | 789,843 |
| | 390XXX | Structures & Improvements | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 5,748,207 | 480,611 | 1,973,731 | 3,293,865 | 5,748,207 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 1,881,304 | 0 | 0 | 0 | 0 | 1,881,304 | 0 | 0 | 1,881,304 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 3,374,424 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,374,424 | 0 | 3,374,424 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 60,765,972 | 0 | 0 | 43,778,237 | 43,778,237 | 0 | 0 | 12,085,744 | 12,085,744 | 0 | 4,901,991 | 4,901,991 |
| 9 | | CD-WA / ID / AN | 17,628,135 | 5,273,809 | 4,181,416 | 4,411,242 | 13,866,467 | 1,430,669 | 1,134,326 | 1,196,673 | 3,761,668 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 89,398,042 | 5,754,420 | 6,155,147 | 51,483,344 | 63,392,911 | 3,311,973 | 1,134,326 | 13,282,417 | 17,728,716 | 3,374,424 | 4,901,991 | 8,276,415 |
| | 391XXX | Office Furniture & Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 5,202,811 | 2,658,147 | 14,649 | 2,530,015 | 5,202,811 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 6,650 | 0 | 0 | 0 | 0 | 0 | 0 | 6,650 | 6,650 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | GD-AA | 462,795 | 0 | 0 | 0 | 0 | 0 | 0 | 330,116 | 330,116 | 0 | 132,679 | 132,679 |
| 7 | | CD-AA | 48,466,317 | 0 | 0 | 34,917,073 | 34,917,073 | 0 | 0 | 9,639,466 | 9,639,466 | 0 | 3,909,778 | 3,909,778 |
| 9 | | CD-WA / ID / AN | 65,973 | 0 | 0 | 51,895 | 51,895 | 0 | 0 | 14,078 | 14,078 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 54,204,546 | 2,658,147 | 14,649 | 37,498,983 | 40,171,779 | 0 | 0 | 9,990,310 | 9,990,310 | 0 | 4,042,457 | 4,042,457 |
| | 392XXX | Transportation Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 17,512,561 | 7,955,889 | 2,884,256 | 6,672,416 | 17,512,561 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 7,099,021 | 0 | 0 | 0 | 0 | 4,473,400 | 1,609,185 | 1,016,436 | 7,099,021 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 2,489,186 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,489,186 | 0 | 2,489,186 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 529,797 | 0 | 0 | 381,687 | 381,687 | 0 | 0 | 105,371 | 105,371 | 0 | 42,739 | 42,739 |
| 9 | | CD-WA / ID / AN | 3,981,378 | 1,257,153 | 587,014 | 1,287,625 | 3,131,792 | 341,038 | 159,244 | 349,304 | 849,586 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 31,611,943 | 9,213,042 | 3,471,270 | 8,341,728 | 21,026,040 | 4,814,438 | 1,768,429 | 1,471,111 | 8,053,978 | 2,489,186 | 42,739 | 2,531,925 |

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| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-12E |
| For Twelve Months Ended October 31, 2012 | |
| Ending Balance Basis | |

AVISTA UTILITIES
Electric Copy

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

| Ref/Basis | Account | Description | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Oregon | Allocated | Total |
|-----------|---------|---------------------------------|------------|-------------|----------------|------------|------------|-------------|----------------|-----------|-----------|-----------------|-----------|-----------|
| | 393000 | Stores Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 395,329 | 10,739 | 14,745 | 369,845 | 395,329 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 84,271 | 0 | 0 | 0 | 0 | 84,271 | 0 | 0 | 84,271 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 57,227 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 57,227 | 0 | 57,227 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | | CD-WA / ID / AN | 2,025,801 | 112,615 | 148,135 | 1,332,765 | 1,593,515 | 30,550 | 40,186 | 361,550 | 432,286 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 2,562,628 | 123,354 | 162,880 | 1,702,610 | 1,988,844 | 114,821 | 40,186 | 361,550 | 516,557 | 57,227 | 0 | 57,227 |
| | 394000 | Tools, Shop, & Garage Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 3,294,568 | 1,151,597 | 370,781 | 1,772,190 | 3,294,568 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 2,128,663 | 0 | 0 | 0 | 0 | 1,254,065 | 444,947 | 429,651 | 2,128,663 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 920,755 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 920,755 | 0 | 920,755 |
| 8 | | GD-AA | 1,320,758 | 0 | 0 | 0 | 0 | 0 | 0 | 942,110 | 942,110 | 0 | 378,648 | 378,648 |
| 7 | | CD-AA | 6,351,059 | 0 | 0 | 4,575,557 | 4,575,557 | 0 | 0 | 1,263,162 | 1,263,162 | 0 | 512,340 | 512,340 |
| 9 | | CD-WA / ID / AN | 346,299 | 28,306 | 7,191 | 236,905 | 272,402 | 7,679 | 1,951 | 64,267 | 73,897 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 14,362,102 | 1,179,903 | 377,972 | 6,584,652 | 8,142,527 | 1,261,744 | 446,898 | 2,699,190 | 4,407,832 | 920,755 | 890,988 | 1,811,743 |
| | 395000 | Laboratory Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 1,047,345 | 175,888 | 95,422 | 776,035 | 1,047,345 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 210,157 | 0 | 0 | 0 | 0 | 68,391 | 22,304 | 119,462 | 210,157 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 187,966 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 187,966 | 0 | 187,966 |
| 8 | | GD-AA | 82,554 | 0 | 0 | 0 | 0 | 0 | 0 | 58,887 | 58,887 | 0 | 23,667 | 23,667 |
| 7 | | CD-AA | 355,663 | 0 | 0 | 256,234 | 256,234 | 0 | 0 | 70,738 | 70,738 | 0 | 28,691 | 28,691 |
| 9 | | CD-WA / ID / AN | 196,889 | 9,552 | 3,049 | 142,274 | 154,875 | 2,591 | 827 | 38,596 | 42,014 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 2,080,574 | 185,440 | 98,471 | 1,174,543 | 1,458,454 | 70,982 | 23,131 | 287,683 | 381,796 | 187,966 | 52,358 | 240,324 |
| | 396XXX | Power Operated Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 36,444,761 | 16,766,569 | 10,417,596 | 9,260,596 | 36,444,761 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 4,184,790 | 0 | 0 | 0 | 0 | 2,571,294 | 783,002 | 830,494 | 4,184,790 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 43,834 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43,834 | 0 | 43,834 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 554,036 | 0 | 0 | 399,150 | 399,150 | 0 | 0 | 110,192 | 110,192 | 0 | 44,694 | 44,694 |
| 9 | | CD-WA / ID / AN | 1,535,911 | 269,171 | 407,616 | 531,376 | 1,208,163 | 73,020 | 110,577 | 144,151 | 327,748 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 42,763,332 | 17,035,740 | 10,825,212 | 10,191,122 | 38,052,074 | 2,644,314 | 893,579 | 1,084,837 | 4,622,730 | 43,834 | 44,694 | 88,528 |

| | |
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| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-12E |
| For Twelve Months Ended October 31, 2012 | |
| Ending Balance Basis | |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description | ***** ELECTRIC ***** | | | ***** GAS NORTH ***** | | | ***** OREGON GAS ***** | | | | | |
|-----------|---------|-------------------------|----------------------|-------------|----------------|-----------------------|-------------|-------------|------------------------|------------|------------|-----------------|------------|------------|
| | | | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Oregon | Allocated | Total |
| | 397XXX | Communication Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 47,009,333 | 8,685,063 | 2,843,601 | 35,480,669 | 47,009,333 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 1,051,525 | 0 | 0 | 0 | 0 | 600,381 | 451,144 | 0 | 1,051,525 | 0 | 0 | |
| 99 | | GD-OR / AS | 961,267 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 961,267 | 0 | |
| 8 | | GD-AA | 992,933 | 0 | 0 | 0 | 0 | 0 | 0 | 708,269 | 708,269 | 0 | 284,664 | |
| 7 | | CD-AA | 13,045,016 | 0 | 0 | 9,398,152 | 9,398,152 | 0 | 0 | 2,594,523 | 2,594,523 | 0 | 1,052,341 | |
| 9 | | CD-WA / ID / AN | 11,883,707 | 365,190 | 3,188,313 | 5,794,340 | 9,347,843 | 99,068 | 864,919 | 1,571,877 | 2,535,864 | 0 | 0 | |
| | | TOTAL ACCOUNT | 74,943,781 | 9,050,253 | 6,031,914 | 50,673,161 | 65,755,328 | 699,449 | 1,316,063 | 4,874,669 | 6,890,181 | 961,267 | 1,337,005 | 2,298,272 |
| | 398000 | Miscellaneous Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 30,294 | 0 | 2,299 | 27,995 | 30,294 | 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 | 2,367 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,367 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 390,403 | 0 | 0 | 281,262 | 281,262 | 0 | 0 | 77,647 | 77,647 | 0 | 31,494 | |
| 9 | | CD-WA / ID / AN | 5,129 | 31 | 41 | 3,963 | 4,035 | 8 | 11 | 1,075 | 1,094 | 0 | 0 | |
| | | TOTAL ACCOUNT | 428,193 | 31 | 2,340 | 313,220 | 315,591 | 8 | 11 | 78,722 | 78,741 | 2,367 | 31,494 | 33,861 |
| | | TOTAL GENERAL PLANT | 318,834,491 | 45,570,596 | 27,846,059 | 171,058,450 | 244,475,105 | 13,495,338 | 5,715,922 | 34,977,531 | 54,188,791 | 8,509,101 | 11,661,494 | 20,170,595 |

ALLOCATION RATIOS:

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

| | |
|--|------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON INTANGIBLE PLANT | C-IPL-12E |
| For Twelve Months Ended October 31, 2012 | |
| Ending Balance Basis | |

AVISTA UTILITIES
Electric Copy

| Ref/Basis | Account | Description | Total | ***** ELECTRIC ***** | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS***** | | | |
|-----------|---------|---|------------|----------------------|----------------|------------|-----------------------|-------------|----------------|------------|-----------------------|---------|-----------|-----------|
| | | | | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct | Allocated | Total |
| | 303000 | Intangible Plant | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 2,041,699 | 153,179 | 0 | 1,888,520 | 2,041,699 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 1,146,018 | 0 | 0 | 0 | 0 | 964,981 | 181,037 | 0 | 1,146,018 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 410,126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 410,126 | 0 | 410,126 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | | CD-WA / ID / AN | 194,058 | 0 | 0 | 152,648 | 152,648 | 0 | 0 | 41,410 | 41,410 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 3,791,901 | 153,179 | 0 | 2,041,168 | 2,194,347 | 964,981 | 181,037 | 41,410 | 1,187,428 | 410,126 | 0 | 410,126 |
| | 303100 | Misc Intangible Plant--Mainframe Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 2,997,953 | 2,003,277 | 23,524 | 971,152 | 2,997,953 | 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 | 46,440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 46,440 | 0 | 46,440 |
| 8 | | GD-AA | 2,152,579 | 0 | 0 | 0 | 0 | 0 | 0 | 1,535,456 | 1,535,456 | 0 | 617,123 | 617,123 |
| 7 | | CD-AA | 40,744,144 | 0 | 0 | 29,353,711 | 29,353,711 | 0 | 0 | 8,103,603 | 8,103,603 | 0 | 3,286,830 | 3,286,830 |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 45,941,116 | 2,003,277 | 23,524 | 30,324,863 | 32,351,664 | 0 | 0 | 9,639,059 | 9,639,059 | 46,440 | 3,903,953 | 3,950,393 |
| | 303110 | Misc Intangible Plant--PC Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 248,546 | 0 | 0 | 248,546 | 248,546 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 19,337 | 0 | 0 | 0 | 0 | 0 | 0 | 19,337 | 19,337 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 1,231 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,231 | 0 | 1,231 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 2,655,237 | 0 | 0 | 1,912,939 | 1,912,939 | 0 | 0 | 528,100 | 528,100 | 0 | 214,198 | 214,198 |
| 8 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 2,924,351 | 0 | 0 | 2,161,485 | 2,161,485 | 0 | 0 | 547,437 | 547,437 | 1,231 | 214,198 | 215,429 |
| | | TOTAL | 52,657,368 | 2,156,456 | 23,524 | 34,527,516 | 36,707,496 | 964,981 | 181,037 | 10,227,906 | 11,373,924 | 457,797 | 4,118,151 | 4,575,948 |

ALLOCATION RATIOS:

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

| | |
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| RESULTS OF OPERATIONS | Report ID: |
| COMMON ACCUMULATED DEFERRED FIT | C-DTX-12E |
| For Twelve Months Ended October 31, 2012 | |
| Ending Balance Basis | |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description | Total | Electric | Gas North | Oregon Gas |
|-----------|---------|--|---------------------|---------------------|--------------------|--------------------|
| | | Deferred FIT - Common Plant (For Report APL) | | | | |
| 7 | 282900 | CD-AA | (35,646,634) | (25,681,261) | (7,089,759) | (2,875,614) |
| 8 | 282900 | GD-AA | 0 | 0 | 0 | 0 |
| 9 | 282900 | CD-WA / ID / AN | (1,889,934) | (1,486,641) | (403,293) | 0 |
| 7 | 283750 | CD-AA | (309,026) | (222,635) | (61,462) | (24,929) |
| | | Total | <u>(37,845,594)</u> | <u>(27,390,537)</u> | <u>(7,554,514)</u> | <u>(2,900,543)</u> |

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended October 31, 2012
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** ELECTRIC ***** | | | ***** GAS NORTH ***** | | |
|--------------|---------|-------------------------------------|--------------------|------------------|-------------------|----------------------|------------------|-------------------|-----------------------|------------------|------------------|
| | | | Washington | Idaho | Total | Washington | Idaho | Total | Washington | Idaho | Total |
| 1 | 151120 | FUEL STOCK COAL-COLSTRIP | | 693,690 | 693,690 | | 693,690 | 693,690 | | 0 | 0 |
| 1 | 151210 | FUEL STOCK HOG FUEL-KFGS | | 1,032,232 | 1,032,232 | | 1,032,232 | 1,032,232 | | 0 | 0 |
| 4 | 154100 | PLANT MATERIALS & OPER SUPPLIES | | 6,352,547 | 6,352,547 | | 4,996,516 | 4,996,516 | | 1,356,031 | 1,356,031 |
| 1 | 154300 | PLANT MATERIALS & OPER SUP-CS2 | | 265,761 | 265,761 | | 209,031 | 209,031 | | 56,730 | 56,730 |
| 1 | 154400 | PLANT MATERIALS & OPER SUP-COLSTRIP | | 732,888 | 732,888 | | 576,444 | 576,444 | | 156,444 | 156,444 |
| 4 | 154500 | SUPPLY CHAIN RECEIVING INVENTORY | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 4 | 154550 | SUPPLY CHAIN AVERAGE COST VARIANCE | | (577) | (577) | | (454) | (454) | | (123) | (123) |
| 4 | 154560 | SUPPLY CHAIN INVOICE PRICE VARIANCE | | (580) | (580) | | (456) | (456) | | (124) | (124) |
| 99 | 163999 | INVESTOR-SUPPLIED WORKING CAPITAL | 18,188,000 | | 18,188,000 | 18,188,000 | | 18,188,000 | 0 | | 0 |
| TOTAL | | | 18,188,000 | 9,075,961 | 27,263,961 | 18,188,000 | 7,507,003 | 25,695,003 | 0 | 1,568,958 | 1,568,958 |

ALLOCATION RATIOS:

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