

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended January 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	16,012,275	10,562,939	5,449,336
	Adjustments			
	Adjusted Net Operating Income (Loss)	16,012,275	10,562,939	5,449,336
E-APL	Electric Net Rate Base	1,842,673,143	1,202,907,942	639,765,201
	RATE OF RETURN	0.869%	0.878%	0.852%

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended January 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2012	100.000%	65.010%	34.990%
2	Input	Number of Customers Percent	01-31-2013	362,841 100.000%	238,053 65.608%	124,788 34.392%
3	E-OPS	Direct Distribution Operating Expense Percent		1,605,086 100.000%	1,159,623 72.247%	445,463 27.753%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accts 500 - 598		20,221,960	13,135,421	7,086,539
		Direct O & M Accts 901 - 935		27,780,483	19,758,209	8,022,274
		Total		48,002,443	32,893,630	15,108,813
		Percentage		100.000%	68.525%	31.475%
		Direct Labor Accts 500 - 598		13,459,589	8,757,716	4,701,873
		Direct Labor Accts 901 - 935		6,280,527	4,982,574	1,297,953
		Total		19,740,116	13,740,290	5,999,826
		Percentage		100.000%	69.606%	30.394%
		Number of Customers		362,462	237,724	124,738
		Percentage		100.000%	65.586%	34.414%
		Net Direct Plant		865,560,849	556,413,691	309,147,158
		Percentage		100.000%	64.284%	35.716%
4		Total Percentages Percent		400.000% 100.000%	268.000% 67.000%	132.000% 33.000%

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended January 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor				
	01-01-2013		Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	68,965,506	60,243,237	5,651,108	3,071,161
		Direct O & M Accts 901 - 935	41,147,627	29,854,933	8,129,433	3,163,261
		Direct O & M Accts 901 - 905 Utility9 Only	4,465,312	3,053,607	1,411,705	0
		Adjustments	0	0	0	0
		<b>Total</b>	<b>114,578,445</b>	<b>93,151,777</b>	<b>15,192,246</b>	<b>6,234,422</b>
		Percentage	100.000%	81.300%	13.259%	5.441%
		Direct Labor Accts 500 - 894	65,772,800	51,029,386	10,468,202	4,275,212
		Direct Labor Accts 901 - 935	5,175,642	3,333,358	497,385	1,344,899
		Direct Labor Accts 901 - 905 Utility9 Only	10,669,036	7,158,435	3,510,601	0
		<b>Total</b>	<b>81,617,478</b>	<b>61,521,179</b>	<b>14,476,188</b>	<b>5,620,111</b>
		Percentage	100.000%	75.377%	17.737%	6.886%
		Number of Customers at	685,332	362,462	226,219	96,651
		Percentage	100.000%	52.888%	33.009%	14.103%
		Net Direct Plant	2,540,576,273	2,027,886,265	345,513,055	167,176,953
		Percentage	100.000%	79.820%	13.600%	6.580%
		<b>Total Percentages</b>	<b>400.000%</b>	<b>289.385%</b>	<b>77.604%</b>	<b>33.010%</b>
		<b>Average (CD AA)</b>	<b>100.000%</b>	<b>72.346%</b>	<b>19.401%</b>	<b>8.253%</b>

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RESULTS OF OPERATIONS		Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended January 31, 2013 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho		
Input		Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		8,210,713	0	5,319,674	2,891,039
		Direct O & M Accts 901 - 935		10,885,298	0	7,836,155	3,049,143
		Direct O & M Accts 901 - 905 Utility9 Only		1,411,705	0	1,411,705	0
		<b>Total</b>		<b>20,507,716</b>	<b>0</b>	<b>14,567,534</b>	<b>5,940,182</b>
		Percentage		100.000%	0.000%	71.034%	28.966%
		Direct Labor Accts 500 - 894		11,244,329	0	7,983,762	3,260,567
		Direct Labor Accts 901 - 935		1,531,702	0	413,533	1,118,169
		Direct Labor Accts 901 - 905 Utility9 Only		3,510,601	0	3,510,601	0
		<b>Total</b>		<b>16,286,632</b>	<b>0</b>	<b>11,907,896</b>	<b>4,378,736</b>
		Percentage		100.000%	0.000%	73.115%	26.885%
		Number of Customers at		322,870	0	226,219	96,651
		Percentage		100.000%	0.000%	70.065%	29.935%
		Net Direct Plant		504,945,491	0	338,644,009	166,301,482
		Percentage		100.000%	0.000%	67.065%	32.935%
		<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>281.279%</b>	<b>118.721%</b>
		<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.320%</b>	<b>29.680%</b>

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<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended January 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2013			
		Direct O & M Accts 500 - 894	65,927,810	60,243,237	5,684,573	0
		Direct O & M Accts 901 - 935	37,981,681	29,854,933	8,126,748	0
		Adjustments	0	0	0	0
		<b>Total</b>	<b>103,909,491</b>	<b>90,098,170</b>	<b>13,811,321</b>	<b>0</b>
		Percentage	100.000%	86.708%	13.292%	0.000%
		Direct Labor Accts 500 - 894	61,509,081	51,029,386	10,479,695	0
		Direct Labor Accts 901 - 935	3,968,432	3,333,358	635,074	0
		<b>Total</b>	<b>65,477,513</b>	<b>54,362,744</b>	<b>11,114,769</b>	<b>0</b>
		Percentage	100.000%	83.025%	16.975%	0.000%
		Number of Customers at	588,681	362,462	226,219	0
		Percentage	100.000%	61.572%	38.428%	0.000%
		Net Direct Plant	2,348,249,795	2,009,605,786	338,644,009	0
		Percentage	100.000%	85.579%	14.421%	0.000%
		<b>Total Percentages</b>	<b>400.000%</b>	<b>316.884%</b>	<b>83.116%</b>	<b>0.000%</b>
9		Average (CD AN/ID/WA)	100.000%	79.221%	20.779%	0.000%
10	E-PLT	Net Electric Distribution Plant	845,417,707	543,801,727	301,615,980	
		Percent	100.000%	64.323%	35.677%	
11		Book Depreciation	6,767,765	4,442,562	2,325,203	
		Percent	100.000%	65.643%	34.357%	

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended January 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	<u>2,125,984,200</u> <u>100.000%</u>	<u>1,378,951,075</u> <u>64.862%</u>	<u>747,033,125</u> <u>35.138%</u>
13	E-PLT	Net Electric General Plant Percent	<u>171,230,303</u> <u>100.000%</u>	<u>112,865,237</u> <u>65.914%</u>	<u>58,365,066</u> <u>34.086%</u>
14		Net Allocated Schedule M's Percent	<u>-3,244,055</u> <u>100.000%</u>	<u>-2,107,126</u> <u>64.953%</u>	<u>-1,136,929</u> <u>35.047%</u>
99	Input	Not Allocated	<u>0.000%</u>	<u>0.000%</u>	<u>0.000%</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	37,134,133	0	37,134,133	24,968,597	0	24,968,597	12,165,536	0	12,165,536
99	442200	Commercial - Firm & Int.	24,919,442	0	24,919,442	17,475,986	0	17,475,986	7,443,456	0	7,443,456
1	442300	Industrial	9,849,709	0	9,849,709	4,564,893	0	4,564,893	5,284,816	0	5,284,816
99	444000	Public Street & Highway Lighting	603,548	0	603,548	401,956	0	401,956	201,592	0	201,592
99	448000	Interdepartmental Revenue	101,005	0	101,005	75,932	0	75,932	25,073	0	25,073
99	499XXX	Unbilled Revenue	(22,968)	0	(22,968)	332,229	0	332,229	(355,197)	0	(355,197)
		TOTAL SALES TO ULTIMATE CUSTOMERS	72,584,869	0	72,584,869	47,819,593	0	47,819,593	24,765,276	0	24,765,276
1	447XXX	Sales for Resale	0	12,905,976	12,905,976	0	8,390,175	8,390,175	0	4,515,801	4,515,801
		TOTAL SALES OF ELECTRICITY	72,584,869	12,905,976	85,490,845	47,819,593	8,390,175	56,209,768	24,765,276	4,515,801	29,281,077
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	43,404	0	43,404	27,406	0	27,406	15,998	0	15,998
1	453000	Sales of Water & Water Power	0	38,250	38,250	0	24,866	24,866	0	13,384	13,384
1	454000	Rent from Electric Property	239,442	389	239,831	158,714	253	158,967	80,728	136	80,864
1	456XXX	Other Electric Revenues	12,306	11,962,163	11,974,469	8,683	7,776,602	7,785,285	3,623	4,185,561	4,189,184
		TOTAL OTHER OPERATING REVENUE	295,152	12,000,802	12,295,954	194,803	7,801,721	7,996,524	100,349	4,199,081	4,299,430
		TOTAL ELECTRIC REVENUE	72,880,021	24,906,778	97,786,799	48,014,396	16,191,896	64,206,292	24,865,625	8,714,882	33,580,507
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	27,932	27,932	0	18,159	18,159	0	9,773	9,773
1	501000	Fuel	0	2,613,108	2,613,108	0	1,698,782	1,698,782	0	914,326	914,326
1	502000	Steam Expense	0	650,524	650,524	0	422,906	422,906	0	227,618	227,618
1	505000	Electric Expense	0	105,815	105,815	0	68,790	68,790	0	37,025	37,025
1	506000	Miscellaneous Steam Power Generation Expense	0	166,307	166,307	0	108,116	108,116	0	58,191	58,191
1	507000	Rent	0	5,259	5,259	0	3,419	3,419	0	1,840	1,840
		MAINTENANCE									
1	510000	Supervision & Engineering	0	18,040	18,040	0	11,728	11,728	0	6,312	6,312
1	511000	Structures	0	80,181	80,181	0	52,126	52,126	0	28,055	28,055
1	512000	Boiler Plant	0	467,350	467,350	0	303,824	303,824	0	163,526	163,526
1	513000	Electric Plant	0	77,811	77,811	0	50,585	50,585	0	27,226	27,226
1	514000	Miscellaneous Steam Plant	0	50,752	50,752	0	32,994	32,994	0	17,758	17,758
		TOTAL STEAM POWER GENERATION EXP	0	4,263,079	4,263,079	0	2,771,429	2,771,429	0	1,491,650	1,491,650

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	E-OPS-1A
For Month Ended January 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>HYDRAULIC POWER GENERATION EXP:</b>											
<b>OPERATION</b>											
1	535000	Supervision & Engineering	0	146,323	146,323	0	95,125	95,125	0	51,198	51,198
1	536000	Water for Power	0	92,108	92,108	0	59,879	59,879	0	32,229	32,229
1	537000	Hydraulic Expense	175,586	233,744	409,330	99,452	151,957	251,409	76,134	81,787	157,921
1	538000	Electric Expense	0	567,827	567,827	0	369,144	369,144	0	198,683	198,683
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	24,338	24,338	0	15,822	15,822	0	8,516	8,516
1	540000	Rent	0	100,873	100,873	0	65,578	65,578	0	35,295	35,295
1	540100	MT Trust Funds Land Settlement Rents	470,610	0	470,610	306,133	0	306,133	164,477	0	164,477
<b>MAINTENANCE</b>											
1	541000	Supervision & Engineering	0	34,798	34,798	0	22,622	22,622	0	12,176	12,176
1	542000	Structures	0	39,379	39,379	0	25,600	25,600	0	13,779	13,779
1	543000	Reservoirs, Dams, & Waterways	0	34,443	34,443	0	22,391	22,391	0	12,052	12,052
1	544000	Electric Plant	0	200,882	200,882	0	130,593	130,593	0	70,289	70,289
1	545000	Miscellaneous Hydraulic Plant	0	22,882	22,882	0	14,876	14,876	0	8,006	8,006
<b>TOTAL HYDRO POWER GENERATION EXP</b>			<b>646,196</b>	<b>1,497,597</b>	<b>2,143,793</b>	<b>405,585</b>	<b>973,587</b>	<b>1,379,172</b>	<b>240,611</b>	<b>524,010</b>	<b>764,621</b>
<b>OTHER POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	546000	Supervision & Engineering	0	16,926	16,926	0	11,004	11,004	0	5,922	5,922
1	547000	Fuel	0	9,204,962	9,204,962	0	5,984,146	5,984,146	0	3,220,816	3,220,816
1	548000	Generation Expense	0	390,574	390,574	0	253,912	253,912	0	136,662	136,662
1	549000	Miscellaneous Other Power Generation Expense	0	26,429	26,429	0	17,181	17,181	0	9,248	9,248
1	550000	Rent	0	2,956	2,956	0	1,922	1,922	0	1,034	1,034
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	21,052	21,052	0	13,686	13,686	0	7,366	7,366
1	552000	Structures	0	9,485	9,485	0	6,166	6,166	0	3,319	3,319
1	553000	Generating & Electric Equipment	0	103,823	103,823	0	67,495	67,495	0	36,328	36,328
1	554000	Miscellaneous Other Power Generation Plant	0	14,632	14,632	0	9,512	9,512	0	5,120	5,120
<b>TOTAL OTHER POWER GENERATION EXP</b>			<b>0</b>	<b>9,790,839</b>	<b>9,790,839</b>	<b>0</b>	<b>6,365,024</b>	<b>6,365,024</b>	<b>0</b>	<b>3,425,815</b>	<b>3,425,815</b>
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	1,653,450	19,582,688	21,236,138	0	12,730,706	12,730,706	1,653,450	6,851,982	8,505,432
1	556000	System Control & Load Dispatching	0	104,441	104,441	0	67,897	67,897	0	36,544	36,544
E-557	557XXX	Other Expense	(184,931)	11,236,010	11,051,079	(215,369)	7,304,530	7,089,161	30,438	3,931,480	3,961,918
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>1,468,519</b>	<b>30,923,139</b>	<b>32,391,658</b>	<b>(215,369)</b>	<b>20,103,133</b>	<b>19,887,764</b>	<b>1,683,888</b>	<b>10,820,006</b>	<b>12,503,894</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>2,114,715</b>	<b>46,474,654</b>	<b>48,589,369</b>	<b>190,216</b>	<b>30,213,173</b>	<b>30,403,389</b>	<b>1,924,499</b>	<b>16,261,481</b>	<b>18,185,980</b>



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For Month Ended January 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>TRANSMISSION OPERATING EXPENSE:</b>									
		<b>OPERATION</b>									
1	560000	Supervision & Engineering	0	198,370	198,370	0	128,960	128,960	0	69,410	69,410
1	561000	Load Dispatching	0	201,952	201,952	0	131,289	131,289	0	70,663	70,663
1	562000	Station Expense	0	31,414	31,414	0	20,422	20,422	0	10,992	10,992
1	563000	Overhead Line Expense	0	26,485	26,485	0	17,218	17,218	0	9,267	9,267
1	565000	Transmission of Electricity by Others	0	1,484,501	1,484,501	0	965,074	965,074	0	519,427	519,427
1	566000	Miscellaneous Transmission Expense	0	98,596	98,596	0	64,097	64,097	0	34,499	34,499
1	567000	Rent	0	10,239	10,239	0	6,656	6,656	0	3,583	3,583
		<b>MAINTENANCE</b>									
1	568000	Supervision & Engineering	0	62,196	62,196	0	40,434	40,434	0	21,762	21,762
1	569000	Structures	0	39,526	39,526	0	25,696	25,696	0	13,830	13,830
1	570000	Station Equipment	0	77,929	77,929	0	50,662	50,662	0	27,267	27,267
1	571000	Overhead Lines	1,172	4,821	5,993	0	3,134	3,134	1,172	1,687	2,859
1	572000	Underground Lines	0	2	2	0	1	1	0	1	1
1	573000	Service Miscellaneous	0	3,589	3,589	0	2,333	2,333	0	1,256	1,256
		<b>TOTAL TRANSMISSION OPERATING EXP</b>	<b>1,172</b>	<b>2,239,620</b>	<b>2,240,792</b>	<b>0</b>	<b>1,455,976</b>	<b>1,455,976</b>	<b>1,172</b>	<b>783,644</b>	<b>784,816</b>
E-DEPX		Depreciation Expense-Production	0	2,048,590	2,048,590	0	1,331,788	1,331,788	0	716,802	716,802
E-DEPX		Depreciation Expense-Transmission	0	824,106	824,106	0	535,751	535,751	0	288,355	288,355
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	84,058	84,058	0	54,646	54,646	0	29,412	29,412
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(12,019)	0	(12,019)	12,019	0	12,019
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	113,333	0	113,333	113,333	0	113,333	0	0	0
99	407322	Amortization of Spokane River Relicence	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,835	11,757	0	5,832	5,832
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,773	1,773	0	954	954
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	407360	Amortization of CS2 & COLSTRIP O&M	146,039	0	146,039	81,141	0	81,141	64,898	0	64,898
99	407362	Amortization of LiDAR O&M	60,520	0	60,520	60,520	0	60,520	0	0	0
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,895	47,895	0	25,779	25,779
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407395	Optional Renewable Power Revenue Offset	19,109	0	19,109	14,631	0	14,631	4,478	0	4,478
99	407403	Amortization of Disallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
99	407420	Amortization of CS2 Levelized Return	37,000	0	37,000	0	0	0	37,000	0	37,000
99	407450/407499	Amortization of BPA Residential Exchange Credit	(1,485,588)	0	(1,485,588)	(1,017,128)	0	(1,017,128)	(468,460)	0	(468,460)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(140,562)	0	(140,562)	0	0	0	(140,562)	0	(140,562)
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(456)	(456)	0	(245)	(245)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,803,375	1,803,375	0	1,172,374	1,172,374	0	631,001	631,001
		<b>TOTAL P/T DEPR/AMRT/NON-FIT TAXES</b>	<b>(985,606)</b>	<b>4,852,496</b>	<b>3,866,890</b>	<b>(517,768)</b>	<b>3,154,606</b>	<b>2,636,838</b>	<b>(467,838)</b>	<b>1,697,890</b>	<b>1,230,052</b>
		<b>TOTAL PRODUCTION &amp; TRANSMISSION EXPEN</b>	<b>1,130,281</b>	<b>53,566,770</b>	<b>54,697,051</b>	<b>(327,552)</b>	<b>34,823,755</b>	<b>34,496,203</b>	<b>1,457,833</b>	<b>18,743,015</b>	<b>20,200,848</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	E-OPS-1A
For Month Ended January 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	23,853	164,808	188,661	20,449	119,069	139,518	3,404	45,739	49,143
3	582000	Station Expense	55,204	17,538	72,742	32,352	12,671	45,023	22,852	4,867	27,719
3	583000	Overhead Line Expense	144,888	37,608	182,496	93,256	27,171	120,427	51,632	10,437	62,069
3	584000	Underground Line Expense	66,709	0	66,709	48,448	0	48,448	18,261	0	18,261
3	585000	Street Light & Signal System Operation Expense	14,829	0	14,829	1,544	0	1,544	13,285	0	13,285
3	586000	Meter Expense	162,477	2,315	164,792	138,809	1,673	140,482	23,668	642	24,310
3	587000	Customer Installations Expense	44,019	5,964	49,983	21,973	4,309	26,282	22,046	1,655	23,701
3	588000	Miscellaneous Distribution Expense	289,558	281,957	571,515	207,951	203,705	411,656	81,607	78,252	159,859
3	589000	Rent	2	(82,221)	(82,219)	2	(59,402)	(59,400)	0	(22,819)	(22,819)
		MAINTENANCE:									
3	590000	Supervision & Engineering	6,159	73,546	79,705	7,720	53,135	60,855	(1,561)	20,411	18,850
3	591000	Structures	10,750	0	10,750	12,544	0	12,544	(1,794)	0	(1,794)
3	592000	Station Equipment	74,073	24,989	99,062	64,967	18,054	83,021	9,106	6,935	16,041
3	593000	Overhead Lines	474,669	(22,914)	451,755	359,719	(16,555)	343,164	114,950	(6,359)	108,591
3	594000	Underground Lines	76,707	0	76,707	31,949	0	31,949	44,758	0	44,758
3	595000	Line Transformers	70,218	29,246	99,464	61,170	21,129	82,299	9,048	8,117	17,165
3	596000	Street Light & Signal System Maintenance Exp	71,838	0	71,838	48,371	0	48,371	23,467	0	23,467
3	597000	Meters	4,650	0	4,650	463	0	463	4,187	0	4,187
3	598000	Miscellaneous Distribution Expense	14,483	6,301	20,784	7,936	4,552	12,488	6,547	1,749	8,296
		TOTAL DISTRIBUTION OPERATING EXP	1,605,086	539,137	2,144,223	1,159,623	389,511	1,549,134	445,463	149,626	595,089
E-DEPX		Depreciation Expense-Distribution	2,736,493	0	2,736,493	1,807,436	0	1,807,436	929,057	0	929,057
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,250	0	2,250	2,250	0	2,250	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,533,726	0	4,533,726	3,878,835	0	3,878,835	654,891	0	654,891
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	7,272,469	0	7,272,469	5,688,521	0	5,688,521	1,583,948	0	1,583,948
		TOTAL DISTRIBUTION EXPENSES	8,877,555	539,137	9,416,692	6,848,144	389,511	7,237,655	2,029,411	149,626	2,179,037

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	E-OPS-1A
For Month Ended January 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	25,950	25,950	0	17,025	17,025	0	8,925	8,925
2	902000	Meter Reading Expenses	222,358	8,432	230,790	197,491	5,532	203,023	24,867	2,900	27,767
E-903	903XXX	Customer Records & Collection Expenses	139,199	554,310	693,509	88,152	363,672	451,824	51,047	190,638	241,685
2	904000	Uncollectible Accounts	0	207,145	207,145	0	135,904	135,904	0	71,241	71,241
2	905000	Misc Customer Accounts	0	8,990	8,990	0	5,898	5,898	0	3,092	3,092
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>361,557</b>	<b>804,827</b>	<b>1,166,384</b>	<b>285,643</b>	<b>528,031</b>	<b>813,674</b>	<b>75,914</b>	<b>276,796</b>	<b>352,710</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	1,657,123	18,929	1,676,052	1,266,254	12,419	1,278,673	390,869	6,510	397,379
2	909000	Advertising	415	39,477	39,892	127	25,900	26,027	288	13,577	13,865
2	910000	Misc Customer Service & Info Exp	0	23,214	23,214	0	15,230	15,230	0	7,984	7,984
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>1,657,538</b>	<b>81,620</b>	<b>1,739,158</b>	<b>1,266,381</b>	<b>53,549</b>	<b>1,319,930</b>	<b>391,157</b>	<b>28,071</b>	<b>419,228</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	251	251	0	165	165	0	86	86
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>251</b>	<b>251</b>	<b>0</b>	<b>165</b>	<b>165</b>	<b>0</b>	<b>86</b>	<b>86</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	41,495	3,531,584	3,573,079	32,550	2,366,161	2,398,711	8,945	1,165,423	1,174,368
4	921000	Office Supplies & Expenses	1,052	270,118	271,170	1,052	180,979	182,031	0	89,139	89,139
4	922000	Admin Exp Transferred--Credit	0	(6,284)	(6,284)	0	(4,210)	(4,210)	0	(2,074)	(2,074)
4	923000	Outside Services Employed	(9,403)	692,472	683,069	(9,403)	463,956	454,553	0	228,516	228,516
4	924000	Property Insurance Premium	0	115,599	115,599	0	77,451	77,451	0	38,148	38,148
4	925XXX	Injuries and Damages	237	246,488	246,725	79	165,147	165,226	158	81,341	81,499
4	926XXX	Employee Pensions and Benefits	0	19,158	19,158	0	12,836	12,836	0	6,322	6,322
4	927000	Franchise Requirements	479	0	479	0	0	0	479	0	479
1	928000	Regulatory Commission Expenses	234,341	287,146	521,487	94,676	186,674	281,350	139,665	100,472	240,137
4	930000	Miscellaneous General Expenses	8,820	332,417	341,237	3,237	222,719	225,956	5,583	109,698	115,281
4	931000	Rents	2,735	78,227	80,962	1,927	52,412	54,339	808	25,815	26,623
4	935000	Maintenance of General Plant	76,006	859,819	935,825	11,989	576,079	588,068	64,017	283,740	347,757
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>355,762</b>	<b>6,426,744</b>	<b>6,782,506</b>	<b>136,107</b>	<b>4,300,204</b>	<b>4,436,311</b>	<b>219,655</b>	<b>2,126,540</b>	<b>2,346,195</b>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	142,835	1,007,487	1,150,322	89,925	675,017	764,942	52,910	332,470	385,380
E-AMTX		Amortization Expense-General Plant - 303000	0	12,567	12,567	0	8,407	8,407	0	4,160	4,160
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	35,053	511,120	546,173	34,657	342,451	377,108	396	168,669	169,065
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,542	2,542	0	1,703	1,703	0	839	839
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>177,888</b>	<b>1,533,716</b>	<b>1,711,604</b>	<b>124,582</b>	<b>1,027,578</b>	<b>1,152,160</b>	<b>53,306</b>	<b>506,138</b>	<b>559,444</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>533,650</b>	<b>7,960,460</b>	<b>8,494,110</b>	<b>260,689</b>	<b>5,327,782</b>	<b>5,588,471</b>	<b>272,961</b>	<b>2,632,678</b>	<b>2,905,639</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>12,560,581</b>	<b>62,953,065</b>	<b>75,513,646</b>	<b>8,333,305</b>	<b>41,122,793</b>	<b>49,456,098</b>	<b>4,227,276</b>	<b>21,830,272</b>	<b>26,057,548</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>22,273,153</b>			<b>14,750,194</b>			<b>7,522,959</b>
E-FIT		FEDERAL INCOME TAX--Normal Accrual			4,670,649			3,179,762			1,490,887
E-FIT		DEFERRED FEDERAL INCOME TAX			1,608,679			1,019,487			589,192
E-FIT		AMORTIZED ITC - NOXON			(18,450)			(11,994)			(6,456)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>16,012,275</b>			<b>10,562,939</b>			<b>5,449,336</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.608%	34.392%
E-ALL	3	Direct Distribution Operating Expense	100.000%	72.247%	27.753%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	E-555-1A
For Month Ended January 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	18,397,060	18,397,060	0	11,959,929	11,959,929	0	6,437,131	6,437,131
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	1,653,450	0	1,653,450	0	0	0	1,653,450	0	1,653,450
1	555550	Non Monetary - Exchange Power	0	(14,480)	(14,480)	0	(9,413)	(9,413)	0	(5,067)	(5,067)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	1,138,230	1,138,230	0	739,963	739,963	0	398,267	398,267
1	555710	Intercompany Purchase	0	61,878	61,878	0	40,227	40,227	0	21,651	21,651
TOTAL ACCOUNT 555			1,653,450	19,582,688	21,236,138	0	12,730,706	12,730,706	1,653,450	6,851,982	8,505,432

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
 ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES  
 For Month Ended January 31, 2013  
 Average of Monthly Averages Basis

Report ID:  
 E-557-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
RefBasis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	479,763	479,763	0	311,894	311,894	0	167,869	167,869
1	557010	Other Power Supply Expense - Financial	0	988,629	988,629	0	642,708	642,708	0	345,921	345,921
1	557150	Fuel - Economic Dispatch	0	5,165,586	5,165,586	0	3,358,147	3,358,147	0	1,807,439	1,807,439
1	557160	Power Supply Expense - Miscellaneous	181,250	76,960	258,210	181,250	50,032	231,282	0	26,928	26,928
99	557161	Unbilled Add-Ons	(298,752)	0	(298,752)	(302,692)	0	(302,692)	3,940	0	3,940
1	557170	Broker Fees - Power	3,964	87,884	91,848	3,964	57,133	61,097	0	30,751	30,751
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(110,250)	0	(110,250)	(110,250)	0	(110,250)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	(29,099)	0	(29,099)	(29,099)	0	(29,099)	0	0	0
99	557380	Idaho PCA Deferred	298,954	0	298,954	0	0	0	298,954	0	298,954
99	557390	Idaho PCA Amortization	(299,223)	0	(299,223)	0	0	0	(299,223)	0	(299,223)
1	557395	Optional Renewable Power Expense Offset	0	(9,371)	(9,371)	0	(6,092)	(6,092)	0	(3,279)	(3,279)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	4,446,559	4,446,559	0	2,890,708	2,890,708	0	1,555,851	1,555,851
TOTAL ACCOUNT 557			(184,931)	11,236,010	11,051,079	(215,369)	7,304,530	7,089,161	30,438	3,931,480	3,961,918

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-1A
For Month Ended January 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	139,199	554,310	693,509	88,152	363,672	451,824	51,047	190,638	241,685
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			139,199	554,310	693,509	88,152	363,672	451,824	51,047	190,638	241,685

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.608%	34.392%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.862%	35.138%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-1A</b>
For Month Ended January 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	18,716	18,929	37,645	17,868	12,419	30,287	848	6,510	7,358
99	908600	Public Purpose Tariff Rider Expense Offset	1,649,586	0	1,649,586	1,253,181	0	1,253,181	396,405	0	396,405
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(11,179)	0	(11,179)	(4,795)	0	(4,795)	(6,384)	0	(6,384)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>1,657,123</b>	<b>18,929</b>	<b>1,676,052</b>	<b>1,266,254</b>	<b>12,419</b>	<b>1,278,673</b>	<b>390,869</b>	<b>6,510</b>	<b>397,379</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.608%	34.392%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: E-INT-1A
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Month Ended January 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.89%	52.89%
2	Cost of Debt		5.715%	5.817%
	Total Weighted Cost		3.023%	3.077%
E-APL	Net Rate Base	1,842,673,143	1,202,907,942	639,765,201
	Interest Deduction for FIT Calculation	56,049,482	36,363,907	19,685,575
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID: E-FIT-1A	AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES					
For Month Ended January 31, 2013					
Average of Monthly Averages Basis					
Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	97,786,799	64,206,292	33,580,507	
E-OPS	Less: Operating & Maintenance Expense	62,662,683	39,978,579	22,684,104	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	6,513,862	4,426,310	2,087,552	
E-OTX	Less: Taxes Other than FIT	6,337,101	5,051,209	1,285,892	
	Net Operating Income Before FIT	22,273,153	14,750,194	7,522,959	
E-INT	Less: Monthly Interest Expense	4,670,791	3,030,326	1,640,465	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(12,019)	12,019	
E-SCM	Plus: Schedule M Adjustments	(4,224,650)	(2,625,399)	(1,599,251)	
	Taxable Net Operating Income	13,377,712	9,106,488	4,271,224	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	4,682,199	3,187,271	1,494,928	
1	Production Tax Credit	(11,550)	(7,509)	(4,041)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	4,670,649	3,179,762	1,490,887	
E-DTE	Deferred FIT	1,608,679	1,019,487	589,192	
1	411400 Amortized Investment Tax Credit - Noxon	(18,450)	(11,994)	(6,456)	
	Total Net FIT/Deferred FIT	6,260,878	4,187,255	2,073,623	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended January 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX/AMTX	Book Depreciation & Amortization	2,916,631	4,490,470	7,407,101	1,934,268	2,949,763	4,884,031	982,363	1,540,707	2,523,070
12	997001 Contributions In Aid of Construction	0	120,399	120,399	0	78,093	78,093	0	42,306	42,306
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
4	997005 FAS106 Current Retiree Medical Accrual	0	924,316	924,316	0	619,292	619,292	0	305,024	305,024
99	997007 Idaho PCA	(269)	0	(269)	0	0	0	(269)	0	(269)
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,833)	(1,833)	0	(986)	(986)
4	997015 Airplane Lease Payments	0	32,822	32,822	0	21,991	21,991	0	10,831	10,831
12	997016 Redemption Expense Amortization	0	130,653	130,653	0	84,744	84,744	0	45,909	45,909
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	204,169	0	204,169	0	0	0
99	997018 DSM Tariff Rider	(3,201,800)	0	(3,201,800)	(2,137,225)	0	(2,137,225)	(1,064,575)	0	(1,064,575)
1	997019 CSS Temporary Service Fees	20,317	0	20,317	3,420	0	3,420	16,897	0	16,897
4	997020 FAS87 Current Pension Accrual	0	1,203,853	1,203,853	0	806,582	806,582	0	397,271	397,271
99	997021 Wartsilla Generators Amortization	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
99	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
12	997032 Interest Rate Swaps	0	106,191	106,191	0	68,878	68,878	0	37,313	37,313
99	997033 BPA Residential Exchange	(572,700)	0	(572,700)	(404,969)	0	(404,969)	(167,731)	0	(167,731)
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax	0	(31,793)	(31,793)	0	(20,669)	(20,669)	0	(11,124)	(11,124)
99	997043 Washington Deferred Power Costs	(110,250)	0	(110,250)	(110,250)	0	(110,250)	0	0	0
1	997044 Non-Monetary Power Costs	0	(14,480)	(14,480)	0	(9,413)	(9,413)	0	(5,067)	(5,067)
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
4	997046 Nez Perce Settlement	(291,059)	0	(291,059)	(1,834)	0	(1,834)	(289,225)	0	(289,225)
99	997047 Clark Fork Preventive Maint. Exp (PME's)	22,278	0	22,278	0	0	0	22,278	0	22,278
12	997048 AFUDC	0	(182,926)	(182,926)	0	(118,649)	(118,649)	0	(64,277)	(64,277)
11	997049 Tax Depreciation	0	(10,321,231)	(10,321,231)	0	(6,775,166)	(6,775,166)	0	(3,546,065)	(3,546,065)
99	997050 CS2 Levelized Return	37,000	0	37,000	0	0	0	37,000	0	37,000
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
4	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997053 Renewable Energy Cert Fees	0	3,964	3,964	0	2,656	2,656	0	1,308	1,308
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
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-1A
For Month Ended January 31, 2013	
Average of Monthly Averages Basis	

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061	CDA Fund Settlement	34,255	16,667	50,922	922	10,835	11,757	33,333	5,832	39,165
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	15,258	73,674	88,932	12,677	47,895	60,572	2,581	25,779	28,360
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(333,963)	0	(333,963)	(327,747)	0	(327,747)	(6,216)	0	(6,216)
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	113,333	0	113,333	113,333	0	113,333	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,350	108,350	0	58,317	58,317
1	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	371,325	371,325	0	243,749	243,749	0	127,576	127,576
1	997081	Deferred Compensation	0	(212,013)	(212,013)	0	(142,049)	(142,049)	0	(69,964)	(69,964)
1	997082	Meal Disallowances	0	20,694	20,694	0	13,865	13,865	0	6,829	6,829
1	997083	Paid Time Off	0	(276,009)	(276,009)	0	(184,926)	(184,926)	0	(91,083)	(91,083)
2	997084	Customer Uncollectibles	0	131,058	131,058	0	85,985	85,985	0	45,073	45,073
99	997088	Deferred O&M Colstrip & CS2	5,477	0	5,477	81,141	0	81,141	(75,664)	0	(75,664)
99	997089	CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	997091	LIDAR O&M Reg Def DFIT	60,520	0	60,520	60,520	0	60,520	0	0	0
99	997092	Smart Grid	0	0	0	0	0	0	0	0	0
99	997093	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	(28,287)	0	(28,287)	(28,287)	0	(28,287)	0	0	0
99	997096	CDA Settlement Costs	0	4,465	4,465	0	2,903	2,903	0	1,562	1,562
		TOTAL SCHEDULE M ADJUSTMENTS	(980,597)	(3,244,053)	(4,224,650)	(518,275)	(2,107,124)	(2,625,399)	(462,322)	(1,136,929)	(1,599,251)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.608%	34.392%
E-ALL	3	Direct Distribution Operating Expense	100.000%	72.247%	27.753%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	10	Net Electric Distribution Plant	100.000%	64.323%	35.677%
E-ALL	11	Book Depreciation	100.000%	65.643%	34.357%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.862%	35.138%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC DEFERRED INCOME TAX EXPENSES**  
For Month Ended January 31, 2013  
Average of Monthly Averages Basis

Report ID:  
**E-DTE-1A**

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	69,420	69,420	0	45,090	45,090	0	24,330	24,330
99	410100	Deferred Federal Income Tax Expense - Washington	1,030,716	0	1,030,716	1,030,716	0	1,030,716	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	630,365	0	630,365	0	0	0	630,365	0	630,365
	410100	Total	1,661,081	69,420	1,730,501	1,030,716	45,090	1,075,806	630,365	24,330	654,695
14	411100	Deferred Federal Income Tax Expense - Allocated	0	118,960	118,960	0	77,268	77,268	0	41,692	41,692
99	411100	Deferred Federal Income Tax Expense - Washington	(133,587)	0	(133,587)	(133,587)	0	(133,587)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(107,195)	0	(107,195)	0	0	0	(107,195)	0	(107,195)
	411100	Total	(240,782)	118,960	(121,822)	(133,587)	77,268	(56,319)	(107,195)	41,692	(65,503)
Total Deferred Federal Income Tax Expense			1,420,299	188,380	1,608,679	897,129	122,358	1,019,487	523,170	66,022	589,192

E-ALL	14	Net Allocated Schedule M's	100.000%	64.953%	35.047%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID: E-OTX-1A
<b>ELECTRIC TAXES OTHER THAN FIT</b>	
For Month Ended January 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	113,291	113,291	0	73,650	73,650	0	39,641	39,641
1	408150	R&P Property Tax--Production	0	1,097,892	1,097,892	0	713,740	713,740	0	384,152	384,152
1	408180	R&P Property Tax--Transmission	0	376,540	376,540	0	244,789	244,789	0	131,751	131,751
1	409100	State Income Tax--Montana & Oregon	0	215,652	215,652	0	140,195	140,195	0	75,457	75,457
TOTAL PRODUCTION & TRANSMISSION			0	1,803,375	1,803,375	0	1,172,374	1,172,374	0	631,001	631,001
DISTRIBUTION											
99	408110	State Excise Tax	1,852,543	0	1,852,543	1,852,543	0	1,852,543	0	0	0
99	408120	Municipal Occupation & License Tax	1,950,834	0	1,950,834	1,639,958	0	1,639,958	310,876	0	310,876
99	408160	Miscellaneous State or Local Tax--WA & ID	(132)	0	(132)	0	0	0	(132)	0	(132)
99	408170	R&P Property Tax--Distribution	604,274	0	604,274	386,334	0	386,334	217,940	0	217,940
99	409100	State Income Tax--Idaho	126,207	0	126,207	0	0	0	126,207	0	126,207
TOTAL DISTRIBUTION			4,533,726	0	4,533,726	3,878,835	0	3,878,835	654,891	0	654,891
TOTAL TAXES OTHER THAN FIT			4,533,726	1,803,375	6,337,101	3,878,835	1,172,374	5,051,209	654,891	631,001	1,285,892

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-1A</b>
For Month Ended January 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,341,667	9,341,667	0	6,073,018	6,073,018	0	3,268,649	3,268,649
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,300,200	1,300,200	0	699,800	699,800
1	182333	CDA Settlement Costs	0	1,341,497	1,341,497	0	872,107	872,107	0	469,390	469,390
1	182381	CDA Settlement Past Storage	0	36,247,511	36,247,511	0	23,564,507	23,564,507	0	12,683,004	12,683,004
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,636,397	29,239,101	0	15,412,821	15,412,821
1	303000	Misc Intangible Plant- (C-IPL)	153,179	4,248,523	4,401,702	153,179	2,804,676	2,957,855	0	1,443,847	1,443,847
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,107,006	29,182,360	31,289,366	2,083,482	19,552,181	21,635,663	23,524	9,630,179	9,653,703
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,068,782	2,068,782	0	1,386,084	1,386,084	0	682,698	682,698
TOTAL INTANGIBLE PLANT			2,862,889	128,479,558	131,342,447	2,839,365	84,189,170	87,028,535	23,524	44,290,388	44,313,912
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,488,301	3,488,301	0	2,267,744	2,267,744	0	1,220,557	1,220,557
1	311XXX	Structures & Improvements	0	126,308,543	126,308,543	0	82,113,184	82,113,184	0	44,195,359	44,195,359
1	312000	Boiler Plant	0	171,537,331	171,537,331	0	111,516,419	111,516,419	0	60,020,912	60,020,912
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	52,439,748	52,439,748	0	34,091,080	34,091,080	0	18,348,668	18,348,668
1	315000	Accessory Electric Equipment	0	26,162,307	26,162,307	0	17,008,116	17,008,116	0	9,154,191	9,154,191
1	316000	Miscellaneous Power Plant Equipment	0	15,974,452	15,974,452	0	10,384,991	10,384,991	0	5,589,461	5,589,461
TOTAL STEAM PRODUCTION PLANT			0	395,917,452	395,917,452	0	257,385,935	257,385,935	0	138,531,517	138,531,517
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	57,953,223	57,953,223	0	37,675,390	37,675,390	0	20,277,833	20,277,833
1	331XXX	Structures & Improvements	0	44,240,475	44,240,475	0	28,760,733	28,760,733	0	15,479,742	15,479,742
1	332XXX	Reservoirs, Dams, & Waterways	0	124,105,365	124,105,365	0	80,680,898	80,680,898	0	43,424,467	43,424,467
1	333000	Waterwheels, Turbines, & Generators	0	163,044,481	163,044,481	0	105,995,217	105,995,217	0	57,049,264	57,049,264
1	334000	Accessory Electric Equipment	0	34,012,512	34,012,512	0	22,111,534	22,111,534	0	11,900,978	11,900,978
1	335XXX	Miscellaneous Power Plant Equipment	0	8,127,342	8,127,342	0	5,283,585	5,283,585	0	2,843,757	2,843,757
1	336000	Roads, Railroads, & Bridges	0	2,020,755	2,020,755	0	1,313,693	1,313,693	0	707,062	707,062
TOTAL HYDRAULIC PRODUCTION PLANT			0	433,504,153	433,504,153	0	281,821,050	281,821,050	0	151,683,103	151,683,103
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	588,450	588,450	0	316,718	316,718
1	341000	Structures & Improvements	0	16,581,546	16,581,546	0	10,779,663	10,779,663	0	5,801,883	5,801,883
1	342000	Fuel Holders, Producers, & Accessories	0	21,168,945	21,168,945	0	13,761,931	13,761,931	0	7,407,014	7,407,014
1	343000	Prime Movers	0	23,760,226	23,760,226	0	15,446,523	15,446,523	0	8,313,703	8,313,703
1	344000	Generators	0	201,312,238	201,312,238	0	130,873,086	130,873,086	0	70,439,152	70,439,152
1	344010	Generators - Solar	0	149,669	149,669	0	97,300	97,300	0	52,369	52,369
1	345000	Accessory Electric Equipment	0	17,078,785	17,078,785	0	11,102,918	11,102,918	0	5,975,867	5,975,867
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,589	21,589	0	11,620	11,620
1	346000	Miscellaneous Power Plant Equipment	0	1,719,731	1,719,731	0	1,117,997	1,117,997	0	601,734	601,734
TOTAL OTHER PRODUCTION PLANT			0	282,709,517	282,709,517	0	183,789,457	183,789,457	0	98,920,060	98,920,060
TOTAL PRODUCTION PLANT			0	1,112,131,122	1,112,131,122	0	722,996,442	722,996,442	0	389,134,680	389,134,680

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
For Month Ended January 31, 2013  
Average of Monthly Averages Basis

Report ID:  
E-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	19,373,081	19,373,081	0	12,594,440	12,594,440	0	6,778,641	6,778,641
1	352XXX	Structures & Improvements	0	17,105,539	17,105,539	0	11,120,311	11,120,311	0	5,985,228	5,985,228
1	353000	Station Equipment	0	213,263,207	213,263,207	0	138,642,411	138,642,411	0	74,620,796	74,620,796
1	354000	Towers & Fixtures	0	17,122,967	17,122,967	0	11,131,641	11,131,641	0	5,991,326	5,991,326
1	355000	Poles & Fixtures	0	154,879,980	154,879,980	0	100,687,475	100,687,475	0	54,192,505	54,192,505
1	356000	Overhead Conductors & Devices	0	116,767,071	116,767,071	0	75,910,273	75,910,273	0	40,856,798	40,856,798
1	357000	Underground Conduit	0	2,605,487	2,605,487	0	1,693,827	1,693,827	0	911,660	911,660
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,514,780	1,514,780	0	815,292	815,292
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,217,147	1,217,147	0	655,099	655,099
<b>TOTAL TRANSMISSION PLANT</b>			<b>0</b>	<b>545,319,650</b>	<b>545,319,650</b>	<b>0</b>	<b>354,512,305</b>	<b>354,512,305</b>	<b>0</b>	<b>190,807,345</b>	<b>190,807,345</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	2,129,057	0	2,129,057	427,246	0	427,246	1,701,811	0	1,701,811
99	361000	Structures & Improvements	17,974,754	0	17,974,754	12,765,119	0	12,765,119	5,209,635	0	5,209,635
99	362000	Station Equipment	111,405,394	0	111,405,394	73,417,885	0	73,417,885	37,987,509	0	37,987,509
99	364000	Poles, Towers, & Fixtures	260,143,575	0	260,143,575	161,898,939	0	161,898,939	98,244,636	0	98,244,636
99	365000	Overhead Conductors & Devices	173,470,077	0	173,470,077	108,136,798	0	108,136,798	65,333,279	0	65,333,279
99	366000	Underground Conduit	84,272,030	0	84,272,030	53,975,513	0	53,975,513	30,296,517	0	30,296,517
99	367000	Underground Conductors & Devices	141,330,141	0	141,330,141	90,882,293	0	90,882,293	50,447,848	0	50,447,848
99	368000	Line Transformers	199,286,346	0	199,286,346	133,094,914	0	133,094,914	66,191,432	0	66,191,432
99	369XXX	Services	131,399,968	0	131,399,968	85,160,239	0	85,160,239	46,239,729	0	46,239,729
99	370000	Meters	47,962,699	0	47,962,699	26,787,981	0	26,787,981	21,174,718	0	21,174,718
99	373XXX	Street Light & Signal Systems	36,552,379	0	36,552,379	22,128,608	0	22,128,608	14,423,771	0	14,423,771
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,210,511,051</b>	<b>0</b>	<b>1,210,511,051</b>	<b>772,016,473</b>	<b>0</b>	<b>772,016,473</b>	<b>438,494,578</b>	<b>0</b>	<b>438,494,578</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,081,555	3,108,652	4,190,207	372,902	2,082,797	2,455,699	708,653	1,025,855	1,734,508
4	390XXX	Structures & Improvements	12,345,969	52,883,796	65,229,765	5,799,117	35,432,143	41,231,260	6,546,852	17,451,653	23,998,505
4	391XXX	Office Furniture & Equipment	2,268,561	37,224,189	39,492,750	2,253,912	24,940,207	27,194,119	14,649	12,283,982	12,298,631
4	392XXX	Transportation Equipment	13,069,234	8,238,925	21,308,159	9,366,285	5,520,080	14,886,365	3,702,949	2,718,845	6,421,794
4	393000	Stores Equipment	277,662	1,807,879	2,085,541	121,377	1,211,279	1,332,656	156,285	596,600	752,885
4	394000	Tools, Shop & Garage Equipment	1,533,782	8,245,045	9,778,827	1,154,160	5,524,180	6,678,340	379,622	2,720,865	3,100,487
4	395000	Laboratory Equipment	257,009	1,049,636	1,306,645	172,845	703,256	876,101	84,164	346,380	430,544
4	396XXX	Power Operated Equipment	27,463,891	10,205,242	37,669,133	16,761,934	6,837,512	23,599,446	10,701,957	3,367,730	14,069,687
4	397XXX	Communications Equipment	16,196,360	54,955,013	71,151,373	10,148,257	36,819,859	46,968,116	6,048,103	18,135,154	24,183,257
4	398000	Miscellaneous Equipment	2,371	314,643	317,014	31	210,811	210,842	2,340	103,832	106,172
<b>TOTAL GENERAL PLANT</b>			<b>74,496,394</b>	<b>178,033,020</b>	<b>252,529,414</b>	<b>46,150,820</b>	<b>119,282,124</b>	<b>165,432,944</b>	<b>28,345,574</b>	<b>58,750,896</b>	<b>87,096,470</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,287,870,334</b>	<b>1,963,963,350</b>	<b>3,251,833,684</b>	<b>821,006,658</b>	<b>1,280,980,041</b>	<b>2,101,986,699</b>	<b>466,863,676</b>	<b>682,983,309</b>	<b>1,149,846,985</b>



<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	E-PLT-1A
For Month Ended January 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ACCUMULATED DEPRECIATION</b>											
E-ADEP		Steam Production Plant	0	(278,653,238)	(278,653,238)	0	(181,152,470)	(181,152,470)	0	(97,500,768)	(97,500,768)
E-ADEP		Hydro Production Plant	0	(116,249,216)	(116,249,216)	0	(75,573,615)	(75,573,615)	0	(40,675,601)	(40,675,601)
E-ADEP		Other Production Plant	0	(77,718,962)	(77,718,962)	0	(50,525,097)	(50,525,097)	0	(27,193,865)	(27,193,865)
E-ADEP		Transmission Plant	0	(183,978,376)	(183,978,376)	0	(119,604,342)	(119,604,342)	0	(64,374,034)	(64,374,034)
E-ADEP		Distribution Plant	(365,093,344)	0	(365,093,344)	(228,214,746)	0	(228,214,746)	(136,878,598)	0	(136,878,598)
E-ADEP		General Plant	(21,091,482)	(60,207,629)	(81,299,111)	(12,228,596)	(40,339,111)	(52,567,707)	(8,862,886)	(19,868,518)	(28,731,404)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(386,184,826)</b>	<b>(716,807,421)</b>	<b>(1,102,992,247)</b>	<b>(240,443,342)</b>	<b>(467,194,635)</b>	<b>(707,637,977)</b>	<b>(145,741,484)</b>	<b>(249,612,786)</b>	<b>(395,354,270)</b>
<b>ACCUMULATED AMORTIZATION</b>											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,114,506)	(7,114,506)	0	(4,625,141)	(4,625,141)	0	(2,489,365)	(2,489,365)
E-AAMT		Distribution-Franchises/Misc Intangibles	(96,245)	0	(96,245)	(96,245)	0	(96,245)	0	0	0
E-AAMT		General Plant - 303000	0	(50,373)	(50,373)	0	(32,985)	(32,985)	0	(17,388)	(17,388)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(489,476)	(14,824,921)	(15,314,397)	(485,533)	(9,932,697)	(10,418,230)	(3,943)	(4,892,224)	(4,896,167)
E-AAMT		General Plant - 390200, 396200	(120,874)	(160,844)	(281,718)	(117,279)	(107,765)	(225,044)	(3,595)	(53,079)	(56,674)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(706,595)</b>	<b>(22,150,644)</b>	<b>(22,857,239)</b>	<b>(699,057)</b>	<b>(14,698,588)</b>	<b>(15,397,645)</b>	<b>(7,538)</b>	<b>(7,452,056)</b>	<b>(7,459,594)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(386,891,421)</b>	<b>(738,958,065)</b>	<b>(1,125,849,486)</b>	<b>(241,142,399)</b>	<b>(481,893,223)</b>	<b>(723,035,622)</b>	<b>(145,749,022)</b>	<b>(257,064,842)</b>	<b>(402,813,864)</b>
		<b>NET ELECTRIC UTILITY PLANT before DFIT</b>	<b>900,978,913</b>	<b>1,225,005,285</b>	<b>2,125,984,198</b>	<b>579,864,259</b>	<b>799,086,818</b>	<b>1,378,951,077</b>	<b>321,114,654</b>	<b>425,918,467</b>	<b>747,033,121</b>
<b>ACCUMULATED DFIT</b>											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(356,969)	(356,969)	0	(232,066)	(232,066)	0	(124,903)	(124,903)
12		ADFIT - Electric Plant In Service (282900)	0	(283,963,305)	(283,963,305)	0	(184,184,279)	(184,184,279)	0	(99,779,026)	(99,779,026)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(27,403,467)	(27,403,467)	0	(18,360,323)	(18,360,323)	0	(9,043,144)	(9,043,144)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(223,568)	(223,568)	0	(149,791)	(149,791)	0	(73,777)	(73,777)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	2,917	2,917	0	1,896	1,896	0	1,021	1,021
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,686,629)	(12,686,629)	0	(8,247,578)	(8,247,578)	0	(4,439,051)	(4,439,051)
1		ADFIT - CDA Settlement Costs (283333)	0	(135,727)	(135,727)	0	(88,236)	(88,236)	0	(47,491)	(47,491)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,603,981)	(4,603,981)	0	(2,986,234)	(2,986,234)	0	(1,617,747)	(1,617,747)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(329,370,729)</b>	<b>(329,370,729)</b>	<b>0</b>	<b>(214,246,611)</b>	<b>(214,246,611)</b>	<b>0</b>	<b>(115,124,118)</b>	<b>(115,124,118)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>900,978,913</b>	<b>895,634,556</b>	<b>1,796,613,469</b>	<b>579,864,259</b>	<b>584,840,207</b>	<b>1,164,704,466</b>	<b>321,114,654</b>	<b>310,794,349</b>	<b>631,909,003</b>

<b>ALLOCATION RATIOS:</b>											
E-ALL	1	Production/Transmission Ratio		100.000%		65.010%		34.990%			
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		67.000%		33.000%			
E-ALL	12	Net Electric Plant (before DFIT)		100.000%		64.862%		35.138%			
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%			

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Month Ended January 31, 2013  
Average of Monthly Averages Basis

Report ID:  
E-APL-1A

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	900,978,913	895,634,556	1,796,613,469	579,864,259	584,840,207	1,164,704,466	321,114,654	310,794,349	631,909,003
	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	(1,014,456)	0	(1,014,456)	1,014,456	0	1,014,456
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)	(2,579,345)	0	(2,579,345)	(826,635)	0	(826,635)	(1,752,710)	0	(1,752,710)
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)	6,923,134	0	6,923,134	4,442,964	0	4,442,964	2,480,170	0	2,480,170
99	ADFIT - Kettle Falls Disallowed (190420)	329,177	0	329,177	329,177	0	329,177	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)	1,119,622	0	1,119,622	0	0	0	1,119,622	0	1,119,622
99	ADFIT - Boulder Park Disallowed (190040)	518,132	0	518,132	0	0	0	518,132	0	518,132
99	Investment in WNP3 Exchange Power (124900, 124930)	16,231,061	0	16,231,061	16,231,061	0	16,231,061	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,917,001)	0	(2,917,001)	(2,917,001)	0	(2,917,001)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,197,931	0	1,197,931	1,197,931	0	1,197,931	0	0	0
99	CDA Lake Settlement - ID (186382)	238,765	0	238,765	0	0	0	238,765	0	238,765
99	ADFIT - CDA Lake Settlement - Direct (283382)	(502,845)	0	(502,845)	(419,277)	0	(419,277)	(83,568)	0	(83,568)
99	CDA CDR Fund - Direct (182324)	87,138	0	87,138	87,138	0	87,138	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	(30,498)	0	(30,498)	(30,498)	0	(30,498)	0	0	0
99	Spokane River Relicensing (182322)	619,080	0	619,080	574,398	0	574,398	44,682	0	44,682
99	ADFIT - Spokane River Relicensing (283322)	(216,655)	0	(216,655)	(201,021)	0	(201,021)	(15,634)	0	(15,634)
99	Spokane River PM&Es (182323)	572,831	0	572,831	364,738	0	364,738	208,093	0	208,093
99	ADFIT - Spokane River PM&Es (283323)	(200,516)	0	(200,516)	(127,683)	0	(127,683)	(72,833)	0	(72,833)
99	Montana Riverbed Settlement (186360)	4,015,824	0	4,015,824	2,678,287	0	2,678,287	1,337,537	0	1,337,537
99	ADFIT - Montana Riverbed Settlement (283365)	(1,405,538)	0	(1,405,538)	(937,401)	0	(937,401)	(468,137)	0	(468,137)
99	Lancaster Generation (182312)	3,910,000	0	3,910,000	3,910,000	0	3,910,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,368,500)	0	(1,368,500)	(1,368,500)	0	(1,368,500)	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)	(80,774)	0	(80,774)	(80,774)	0	(80,774)	0	0	0
99	ADFIT - Palouse Wind & Thornton Sw St (283810)	28,271	0	28,271	28,271	0	28,271	0	0	0
4	Customer Advances (252000)	(921,928)	0	(921,928)	(226,046)	0	(226,046)	(695,882)	0	(695,882)
99	Customer Deposits (235199)	(1,376,343)	0	(1,376,343)	(1,376,343)	0	(1,376,343)	0	0	0
C-WKC	Working Capital	22,021,872	7,176,131	29,198,003	22,021,872	0	22,021,872	0	7,176,131	7,176,131
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	38,883,543	7,176,131	46,059,674	38,203,476	0	38,203,476	680,067	7,176,131	7,856,198
	NET RATE BASE	939,862,456	902,810,687	1,842,673,143	618,067,735	584,840,207	1,202,907,942	321,794,721	317,970,480	639,765,201

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.862%	35.138%
E-ALL	13	Net Electric General Plant	100.000%	65.914%	34.086%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended January 31, 2013	
Average of Monthly Averages Basis	

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	633,024	633,024			633,024	633,024		411,529	411,529		221,495	221,495
1	Hydro (ED-AN)	654,692	654,692			654,692	654,692		425,615	425,615		229,077	229,077
1	Other (ED-AN)	760,874	760,874			760,874	760,874		494,644	494,644		266,230	266,230
<b>Total Electric Production</b>		<b>2,048,590</b>	<b>2,048,590</b>			<b>2,048,590</b>	<b>2,048,590</b>		<b>1,331,788</b>	<b>1,331,788</b>		<b>716,802</b>	<b>716,802</b>
<b>Electric Transmission</b>													
1	ED-AN	824,106	824,106			824,106	824,106		535,751	535,751		288,355	288,355
<b>Total Electric Transmission</b>		<b>824,106</b>	<b>824,106</b>			<b>824,106</b>	<b>824,106</b>		<b>535,751</b>	<b>535,751</b>		<b>288,355</b>	<b>288,355</b>
<b>Electric Distribution</b>													
	ED-ID	929,057	929,057			929,057	929,057				929,057		929,057
	ED-WA	1,807,436	1,807,436			1,807,436	1,807,436	1,807,436		1,807,436			
<b>Total Electric Distribution</b>		<b>2,736,493</b>	<b>2,736,493</b>			<b>2,736,493</b>	<b>2,736,493</b>	<b>1,807,436</b>		<b>1,807,436</b>		<b>929,057</b>	<b>929,057</b>
<b>Gas Underground Storage</b>													
	GD-AN	44,851		44,851									
	GD-OR	9,432			9,432								
<b>Total Gas Underground Storang</b>		<b>54,283</b>		<b>44,851</b>	<b>9,432</b>								
<b>Gas Distribution</b>													
	GD-AN	5,208		5,208									
	GD-ID	312,079		312,079									
	GD-WA	630,514		630,514									
	GD-OR	319,270			319,270								
<b>Total Gas Distribution</b>		<b>1,267,071</b>		<b>947,801</b>	<b>319,270</b>								
<b>General Plant</b>													
4	ED-AN	208,143	208,143			208,143	208,143		139,456	139,456		68,687	68,687
	ED-ID	24,275	24,275			24,275	24,275				24,275		24,275
	ED-WA	79,075	79,075			79,075	79,075	79,075		79,075			
7,4	CD-AA	1,046,186	756,874	202,970	86,342	756,874	756,874		507,106	507,106		249,768	249,768
9,4	CD-AN	53,610	42,470	11,140		42,470	42,470		28,455	28,455		14,015	14,015
9	CD-ID	36,146	28,635	7,511		28,635	28,635				28,635		28,635
9	CD-WA	13,696	10,850	2,846		10,850	10,850	10,850		10,850			
8	GD-AA	12,973		9,123	3,850								
	GD-AN	3,151		3,151									
	GD-ID	5,992		5,992									
	GD-WA	20,819		20,819									
	GD-OR	21,105			21,105								
<b>Total General Plant</b>		<b>1,525,171</b>	<b>1,150,322</b>	<b>263,552</b>	<b>111,297</b>	<b>142,835</b>	<b>1,007,487</b>	<b>1,150,322</b>	<b>89,925</b>	<b>675,017</b>	<b>764,942</b>	<b>52,910</b>	<b>332,470</b>
<b>Total Depreciation Expense</b>		<b>8,455,714</b>	<b>6,759,511</b>	<b>1,256,204</b>	<b>439,999</b>	<b>2,879,328</b>	<b>3,880,183</b>	<b>6,759,511</b>	<b>1,897,361</b>	<b>2,542,556</b>	<b>4,439,917</b>	<b>981,967</b>	<b>1,337,627</b>

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended January 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		49,754	49,754		26,779	26,779		
1	Misc Intangible Plt (303000)	ED-AN	7,525	7,525		7,525	7,525		4,892	4,892		2,633	2,633		
<b>Total Production/Transmission</b>			<b>84,058</b>	<b>84,058</b>		<b>84,058</b>	<b>84,058</b>		<b>54,646</b>	<b>54,646</b>		<b>29,412</b>	<b>29,412</b>		
<b>Distribution</b>															
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013					
	Misc Intangible Plt (303000)	ED-WA	237	237		237	237		237	237					
<b>Total Distribution</b>			<b>2,250</b>	<b>2,250</b>		<b>2,250</b>	<b>2,250</b>		<b>2,250</b>	<b>2,250</b>					
<b>General Plant - 303000</b>															
7,4		CD-AA	16,482	11,924	3,198	1,360	11,924	11,924	7,989	7,989		3,935	3,935		
9,1		CD-AN	812	643	169		643	643	418	418		225	225		
		GD-ID	338		338										
		GD-WA	1,944		1,944										
		GD-OR	648			648									
<b>Total General Plant - 303000</b>			<b>20,224</b>	<b>12,567</b>	<b>5,649</b>	<b>2,008</b>	<b>0</b>	<b>12,567</b>	<b>12,567</b>	<b>0</b>	<b>8,407</b>	<b>8,407</b>	<b>0</b>	<b>4,160</b>	<b>4,160</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	687,826	497,615	133,445	56,766	497,615	497,615		333,402	333,402		164,213	164,213	
4		ED-AN	13,505	13,505			13,505	13,505		9,049	9,049		4,456	4,456	
		ED-ID	396	396			396	396				396	396		
		ED-WA	34,657	34,657			34,657	34,657	34,657	34,657					
8		GD-AA	36,795		25,874	10,921									
		GD-AN	196		196										
		GD-OR	21			21									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>773,396</b>	<b>546,173</b>	<b>159,515</b>	<b>67,708</b>	<b>35,053</b>	<b>511,120</b>	<b>546,173</b>	<b>34,657</b>	<b>342,451</b>	<b>377,108</b>	<b>396</b>	<b>168,669</b>	<b>169,065</b>
<b>Gas Underground Storage</b>															
		GD-AN	19		19										
<b>Total Gas Underground Storage</b>			<b>19</b>		<b>19</b>										
<b>General Plant - 390200, 396200</b>															
7,4		CD-AA	2,404	1,740	466	198	1,740	1,740	1,166	1,166		574	574		
4		ED-AN	802	802			802	802	537	537		265	265		
		GD-OR	262			262									
<b>Total General Plant - 390200, 396200</b>			<b>3,468</b>	<b>2,542</b>	<b>466</b>	<b>460</b>	<b>2,542</b>	<b>2,542</b>	<b>1,703</b>	<b>1,703</b>		<b>839</b>	<b>839</b>		
<b>Total Amortization Expense</b>			<b>883,415</b>	<b>647,590</b>	<b>165,649</b>	<b>70,176</b>	<b>37,303</b>	<b>610,287</b>	<b>647,590</b>	<b>36,907</b>	<b>407,207</b>	<b>444,114</b>	<b>396</b>	<b>203,080</b>	<b>203,476</b>

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-1A</b>
For Month Ended January 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	(278,653,238)	(278,653,238)			(278,653,238)	(278,653,238)		(181,152,470)	(181,152,470)		(97,500,768)	(97,500,768)
1	Hydro (ED-AN)	(116,249,216)	(116,249,216)			(116,249,216)	(116,249,216)		(75,573,615)	(75,573,615)		(40,675,601)	(40,675,601)
1	Other (ED-AN)	(77,718,962)	(77,718,962)			(77,718,962)	(77,718,962)		(50,525,097)	(50,525,097)		(27,193,865)	(27,193,865)
<b>Total Electric Production</b>		<b>(472,621,416)</b>	<b>(472,621,416)</b>			<b>(472,621,416)</b>	<b>(472,621,416)</b>		<b>(307,251,182)</b>	<b>(307,251,182)</b>		<b>(165,370,234)</b>	<b>(165,370,234)</b>
<b>Electric Transmission</b>													
1	ED-AN	(183,978,376)	(183,978,376)			(183,978,376)	(183,978,376)		(119,604,342)	(119,604,342)		(64,374,034)	(64,374,034)
<b>Total Electric Transmission</b>		<b>(183,978,376)</b>	<b>(183,978,376)</b>			<b>(183,978,376)</b>	<b>(183,978,376)</b>		<b>(119,604,342)</b>	<b>(119,604,342)</b>		<b>(64,374,034)</b>	<b>(64,374,034)</b>
<b>Electric Distribution</b>													
	ED-ID	(136,878,598)	(136,878,598)			(136,878,598)	(136,878,598)					(136,878,598)	(136,878,598)
	ED-WA	(228,214,746)	(228,214,746)			(228,214,746)	(228,214,746)	(228,214,746)		(228,214,746)			
<b>Total Electric Distribution</b>		<b>(365,093,344)</b>	<b>(365,093,344)</b>			<b>(365,093,344)</b>	<b>(365,093,344)</b>	<b>(228,214,746)</b>		<b>(228,214,746)</b>		<b>(136,878,598)</b>	<b>(136,878,598)</b>
<b>Gas Underground Storage</b>													
	GD-AN	(12,484,215)		(12,484,215)									
	GD-OR	(413,598)		(413,598)									
<b>Total Gas Underground Storage</b>		<b>(12,897,813)</b>		<b>(12,484,215)</b>		<b>(413,598)</b>							
<b>Gas Distribution</b>													
	GD-AN	(1,446,197)		(1,446,197)									
	GD-ID	(52,923,923)		(52,923,923)									
	GD-WA	(104,877,050)		(104,877,050)									
	GD-OR	(87,633,951)		(87,633,951)									
<b>Total Gas Distribution</b>		<b>(246,881,121)</b>		<b>(159,247,170)</b>		<b>(87,633,951)</b>							
<b>General Plant</b>													
4	ED-AN	(33,528,242)	(33,528,242)						(22,463,922)	(22,463,922)		(11,064,320)	(11,064,320)
	ED-ID	(5,368,091)	(5,368,091)			(5,368,091)	(5,368,091)				(5,368,091)		(5,368,091)
	ED-WA	(10,553,257)	(10,553,257)			(10,553,257)	(10,553,257)	(10,553,257)		(10,553,257)			
7,4	CD-AA	(25,082,005)	(18,145,827)	(4,866,160)	(2,070,018)				(12,157,704)	(12,157,704)		(5,988,123)	(5,988,123)
9,4	CD-AN	(10,771,840)	(8,533,560)	(2,238,280)		(8,533,560)	(8,533,560)		(5,717,485)	(5,717,485)		(2,816,075)	(2,816,075)
9	CD-ID	(4,411,450)	(3,494,795)	(916,655)		(3,494,795)	(3,494,795)				(3,494,795)		(3,494,795)
9	CD-WA	(2,114,766)	(1,675,339)	(439,427)		(1,675,339)	(1,675,339)	(1,675,339)		(1,675,339)			
8	GD-AA	(1,324,316)		(931,259)	(393,057)								
	GD-AN	(1,344,907)		(1,344,907)									
	GD-ID	(973,406)		(973,406)									
	GD-WA	(2,167,382)		(2,167,382)									
	GD-OR	(3,480,378)		(3,480,378)									
<b>Total General Plant</b>		<b>(101,120,040)</b>	<b>(81,299,111)</b>	<b>(13,877,476)</b>	<b>(5,943,453)</b>	<b>(21,091,482)</b>	<b>(60,207,629)</b>	<b>(81,299,111)</b>	<b>(12,228,596)</b>	<b>(40,339,111)</b>	<b>(52,567,707)</b>	<b>(8,862,886)</b>	<b>(19,868,518)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,382,592,110)</b>	<b>(1,102,992,247)</b>	<b>(185,608,861)</b>	<b>(93,991,002)</b>	<b>(386,184,826)</b>	<b>(716,807,421)</b>	<b>(1,102,992,247)</b>	<b>(240,443,342)</b>	<b>(467,194,635)</b>	<b>(707,637,977)</b>	<b>(145,741,484)</b>	<b>(249,612,786)</b>
<b>Allocation Ratios:</b>													
<b>Service -</b>			<b>Electric</b>	<b>Gas-North</b>	<b>Gas-South</b>	<b>Jurisdiction -</b>			<b>Washington</b>	<b>Idaho</b>			
7	Elec/Gas North/Oregon 4-Factor		72.346%	19.401%	8.253%	1	Production/Transmission Ratio			65.010%	34.990%		
8	Gas North/Oregon 4-Factor		0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio			67.000%	33.000%		
9	Elec/Gas North 4-Factor		79.221%	20.779%	0.000%								

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	E-AAAMT-1A
For Month Ended January 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(6,506,020)	(6,506,020)		(6,506,020)	(6,506,020)		(4,229,564)	(4,229,564)		(2,276,456)	(2,276,456)	
1	Misc Intangible Plt (303000)	ED-AN	(608,486)	(608,486)		(608,486)	(608,486)		(395,577)	(395,577)		(212,909)	(212,909)	
<b>Total Production/Transmission</b>			<b>(7,114,506)</b>	<b>(7,114,506)</b>		<b>(7,114,506)</b>	<b>(7,114,506)</b>		<b>(4,625,141)</b>	<b>(4,625,141)</b>		<b>(2,489,365)</b>	<b>(2,489,365)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(73,783)	(73,783)		(73,783)	(73,783)		(73,783)	(73,783)				
	Misc Intangible Plt (303000)	ED-WA	(22,462)	(22,462)		(22,462)	(22,462)		(22,462)	(22,462)				
<b>Total Distribution</b>			<b>(96,245)</b>	<b>(96,245)</b>		<b>(96,245)</b>	<b>(96,245)</b>		<b>(96,245)</b>	<b>(96,245)</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	(16,488)	(11,928)	(3,199)	(1,361)	(11,928)	(11,928)		(7,992)	(7,992)	(3,936)	(3,936)	
9,1		CD-AN	(48,528)	(38,445)	(10,083)		(38,445)	(38,445)		(24,993)	(24,993)	(13,452)	(13,452)	
		GD-ID	(43,139)		(43,139)									
		GD-WA	(95,059)		(95,059)									
		GD-OR	(49,014)			(49,014)								
<b>Total General Plant - 303000</b>			<b>(252,228)</b>	<b>(50,373)</b>	<b>(151,480)</b>	<b>(50,375)</b>	<b>0</b>	<b>(50,373)</b>	<b>(50,373)</b>	<b>0</b>	<b>(32,985)</b>	<b>(32,985)</b>	<b>0</b>	<b>(17,388)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4		CD-AA	(19,923,264)	(14,413,685)	(3,865,312)	(1,644,267)	(14,413,685)	(14,413,685)		(9,657,169)	(9,657,169)	(4,756,516)	(4,756,516)	
4		ED-AN	(411,236)	(411,236)			(411,236)	(411,236)		(275,528)	(275,528)	(135,708)	(135,708)	
		ED-ID	(3,943)	(3,943)			(3,943)	(3,943)				(3,943)	(3,943)	
		ED-WA	(485,533)	(485,533)			(485,533)	(485,533)		(485,533)	(485,533)			
8		GD-AA	(803,551)		(565,057)	(238,494)								
		GD-AN	(7,526)		(7,526)									
		GD-OR	(744)			(744)								
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>			<b>(21,635,797)</b>	<b>(15,314,397)</b>	<b>(4,437,895)</b>	<b>(1,883,505)</b>	<b>(489,476)</b>	<b>(14,824,921)</b>	<b>(15,314,397)</b>	<b>(485,533)</b>	<b>(9,932,697)</b>	<b>(10,418,230)</b>	<b>(3,943)</b>	<b>(4,892,224)</b>
<b>Gas Underground Storage</b>														
		GD-AN	(239,414)		(239,414)									
<b>Total Gas Underground Storage</b>			<b>(239,414)</b>		<b>(239,414)</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	(160,196)	(115,896)	(31,079)	(13,221)	(115,896)	(115,896)		(77,650)	(77,650)	(38,246)	(38,246)	
9		CD-ID	(4,538)	(3,595)	(943)		(3,595)	(3,595)				(3,595)	(3,595)	
9		CD-WA	(8,332)	(6,601)	(1,731)		(6,601)	(6,601)		(6,601)	(6,601)			
4		ED-AN	(44,948)	(44,948)			(44,948)	(44,948)		(30,115)	(30,115)	(14,833)	(14,833)	
		ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)			
		GD-WA	(1,863)		(1,863)									
		GD-OR	(49,378)			(49,378)								
<b>Total General Plant - 390200, 396200</b>			<b>(379,933)</b>	<b>(281,718)</b>	<b>(35,616)</b>	<b>(62,599)</b>	<b>(120,874)</b>	<b>(160,844)</b>	<b>(281,718)</b>	<b>(117,279)</b>	<b>(107,765)</b>	<b>(225,044)</b>	<b>(3,595)</b>	<b>(53,079)</b>
<b>Total Accumulated Amortization</b>			<b>(29,718,123)</b>	<b>(22,857,239)</b>	<b>(4,864,405)</b>	<b>(1,996,479)</b>	<b>(706,595)</b>	<b>(22,150,644)</b>	<b>(22,857,239)</b>	<b>(699,057)</b>	<b>(14,698,588)</b>	<b>(15,397,645)</b>	<b>(7,538)</b>	<b>(7,452,056)</b>

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	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	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	0	325,095	325,095
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,479,352</b>	<b>372,902</b>	<b>708,653</b>	<b>3,108,652</b>	<b>4,190,207</b>	<b>574,973</b>	<b>90,851</b>	<b>826,151</b>	<b>1,491,975</b>	<b>472,075</b>	<b>325,095</b>	<b>797,170</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,229,679	487,763	2,094,506	3,647,410	6,229,679	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,904,915	0	0	0	0	1,904,915	0	0	1,904,915	0	0	0
99		GD-OR / AS	3,423,319	0	0	0	0	0	0	0	0	3,423,319	0	3,423,319
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	61,860,065	0	0	44,753,283	44,753,283	0	0	12,001,471	12,001,471	0	5,105,311	5,105,311
9		CD-WA / ID / AN	17,983,620	5,311,355	4,452,346	4,483,103	14,246,804	1,393,123	1,167,813	1,175,880	3,736,816	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>91,401,598</b>	<b>5,799,118</b>	<b>6,546,852</b>	<b>52,883,796</b>	<b>65,229,766</b>	<b>3,298,038</b>	<b>1,167,813</b>	<b>13,177,351</b>	<b>17,643,202</b>	<b>3,423,319</b>	<b>5,105,311</b>	<b>8,528,630</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	7,783,277	2,253,912	14,649	5,514,716	7,783,277	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	470,176	0	0	0	0	0	0	330,628	330,628	0	139,548	139,548
7		CD-AA	43,757,111	0	0	31,656,520	31,656,520	0	0	8,489,317	8,489,317	0	3,611,274	3,611,274
9		CD-WA / ID / AN	66,842	0	0	52,953	52,953	0	0	13,889	13,889	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>52,084,056</b>	<b>2,253,912</b>	<b>14,649</b>	<b>37,224,189</b>	<b>39,492,750</b>	<b>0</b>	<b>0</b>	<b>8,840,484</b>	<b>8,840,484</b>	<b>0</b>	<b>3,750,822</b>	<b>3,750,822</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,610,305	7,980,421	3,043,176	6,586,708	17,610,305	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,474,405	0	0	0	0	4,593,263	1,658,272	1,222,870	7,474,405	0	0	0
99		GD-OR / AS	2,381,291	0	0	0	0	0	0	0	0	2,381,291	0	2,381,291
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	383,287	383,287	0	0	102,786	102,786	0	43,724	43,724
9		CD-WA / ID / AN	4,183,951	1,385,864	659,773	1,268,930	3,314,567	363,501	173,053	332,830	869,384	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>32,179,749</b>	<b>9,366,285</b>	<b>3,702,949</b>	<b>8,238,925</b>	<b>21,308,159</b>	<b>4,956,764</b>	<b>1,831,325</b>	<b>1,658,486</b>	<b>8,446,575</b>	<b>2,381,291</b>	<b>43,724</b>	<b>2,425,015</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	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	2,133,541	110,638	141,541	1,438,034	1,690,213	29,019	37,125	377,184	443,328	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,670,368</b>	<b>121,377</b>	<b>156,286</b>	<b>1,807,879</b>	<b>2,085,542</b>	<b>113,290</b>	<b>37,125</b>	<b>377,184</b>	<b>527,599</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,185,940	1,109,316	354,603	1,722,021	3,185,940	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,077,218	0	0	0	0	1,226,468	432,674	418,076	2,077,218	0	0	0
99		GD-OR / AS	899,517	0	0	0	0	0	0	0	0	899,517	0	899,517
8		GD-AA	1,330,621	0	0	0	0	0	0	935,693	935,693	0	394,928	394,928
7		CD-AA	8,700,229	0	0	6,294,268	6,294,268	0	0	1,687,931	1,687,931	0	718,030	718,030
9		CD-WA / ID / AN	376,944	44,844	25,019	228,756	298,619	11,762	6,562	60,001	78,325	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>16,570,469</b>	<b>1,154,160</b>	<b>379,622</b>	<b>8,245,045</b>	<b>9,778,827</b>	<b>1,238,230</b>	<b>439,236</b>	<b>3,101,701</b>	<b>4,779,167</b>	<b>899,517</b>	<b>1,112,958</b>	<b>2,012,475</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	920,024	164,888	81,624	673,512	920,024	0	0	0	0	0	0	0
99		GD-WA / ID / AN	171,605	0	0	0	0	55,845	18,213	97,547	171,605	0	0	0
99		GD-OR / AS	152,474	0	0	0	0	0	0	0	0	152,474	0	152,474
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	0	24,502	24,502
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	29,353
9		CD-WA / ID / AN	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,845,549</b>	<b>172,844</b>	<b>84,164</b>	<b>1,049,636</b>	<b>1,306,644</b>	<b>57,932</b>	<b>18,879</b>	<b>255,765</b>	<b>332,576</b>	<b>152,474</b>	<b>53,855</b>	<b>206,329</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,051,544	16,490,846	10,291,439	9,269,259	36,051,544	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,186,119	0	0	0	0	2,572,623	783,002	830,494	4,186,119	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,037	0	0	400,823	400,823	0	0	107,489	107,489	0	45,725	45,725
9		CD-WA / ID / AN	1,535,912	271,088	410,518	535,159	1,216,765	71,104	107,675	140,368	319,147	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>42,371,446</b>	<b>16,761,934</b>	<b>10,701,957</b>	<b>10,205,241</b>	<b>37,669,132</b>	<b>2,643,727</b>	<b>890,677</b>	<b>1,078,351</b>	<b>4,612,755</b>	<b>43,834</b>	<b>45,725</b>	<b>89,559</b>



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,679,693	9,780,468	2,837,093	36,062,132	48,679,693	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,036,048	0	0	0	0	583,827	452,221	0	1,036,048	0	0	
99		GD-OR / AS	978,587	0	0	0	0	0	0	0	0	978,587	0	
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	
7		CD-AA	17,311,968	0	0	12,524,516	12,524,516	0	0	3,358,695	3,358,695	0	1,428,757	
9		CD-WA / ID / AN	12,556,222	367,789	3,211,011	6,368,365	9,947,165	96,468	842,221	1,670,368	2,609,057	0	0	
		<b>TOTAL ACCOUNT</b>	<b>81,555,450</b>	<b>10,148,257</b>	<b>6,048,104</b>	<b>54,955,013</b>	<b>71,151,374</b>	<b>680,295</b>	<b>1,294,442</b>	<b>5,727,293</b>	<b>7,702,030</b>	<b>978,587</b>	<b>1,723,459</b>	<b>2,702,046</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	30,511	0	2,299	28,212	30,511	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	282,441	282,441	0	0	75,742	75,742	0	32,220	
9		CD-WA / ID / AN	5,129	31	41	3,991	4,063	8	11	1,047	1,066	0	0	
		<b>TOTAL ACCOUNT</b>	<b>428,410</b>	<b>31</b>	<b>2,340</b>	<b>314,644</b>	<b>317,015</b>	<b>8</b>	<b>11</b>	<b>76,789</b>	<b>76,808</b>	<b>2,367</b>	<b>32,220</b>	<b>34,587</b>
		<b>TOTAL GENERAL PLANT</b>	<b>327,586,447</b>	<b>46,150,820</b>	<b>28,345,576</b>	<b>178,033,020</b>	<b>252,529,416</b>	<b>13,563,257</b>	<b>5,770,359</b>	<b>35,119,555</b>	<b>54,453,171</b>	<b>8,410,691</b>	<b>12,193,169</b>	<b>20,603,860</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended January 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total	
	303000	Intangible Plant													
99		ED-WA / ID / AN	2,101,673	153,179	0	1,948,494	2,101,673	0	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	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	2,966,707	0	0	2,146,294	2,146,294	0	0	575,571	575,571	0	244,842	244,842	
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	0	
		TOTAL ACCOUNT	6,818,582	153,179	0	4,248,523	4,401,702	964,981	181,037	615,894	1,761,912	410,126	244,842	654,968	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	2,840,315	2,083,482	23,524	733,309	2,840,315	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	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	0	645,956	645,956	
7		CD-AA	39,323,598	0	0	28,449,050	28,449,050	0	0	7,629,171	7,629,171	0	3,245,377	3,245,377	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	44,340,314	2,083,482	23,524	29,182,359	31,289,365	0	0	9,159,616	9,159,616	0	3,891,333	3,891,333	
	303110	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	63,290	0	0	63,290	63,290	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	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	2,772,083	0	0	2,005,491	2,005,491	0	0	537,812	537,812	0	228,780	228,780	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,848,130	0	0	2,068,781	2,068,781	0	0	549,338	549,338	1,231	228,780	230,011	
		TOTAL	54,007,026	2,236,661	23,524	35,499,663	37,759,848	964,981	181,037	10,324,848	11,470,866	411,357	4,364,955	4,776,312	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended January 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(35,793,537)	(25,895,192)	(6,944,304)	(2,954,041)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,903,883)	(1,508,275)	(395,608)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		<b>Total</b>	<b>(38,006,446)</b>	<b>(27,627,035)</b>	<b>(7,399,866)</b>	<b>(2,979,545)</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-WKC-1A
COMMON WORKING CAPITAL	
For Month Ended January 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		690,620	690,620		690,620	690,620		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		725,425	725,425		725,425	725,425		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,130,213	6,130,213		4,948,148	4,948,148		1,182,065	1,182,065
1	154300	PLANT MATERIALS & OPER SUP-CS2		264,223	264,223		213,274	213,274		50,949	50,949
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		737,324	737,324		595,149	595,149		142,175	142,175
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		4,314	4,314		3,482	3,482		832	832
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		41	41		33	33		8	8
99	163998	COMMON WORKING CAPITAL	15,220,094		15,220,094	12,927,872		12,927,872	2,292,222		2,292,222
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	9,094,000		9,094,000	9,094,000		9,094,000	0		0
<b>TOTAL</b>			<b>24,314,094</b>	<b>8,552,160</b>	<b>32,866,254</b>	<b>22,021,872</b>	<b>7,176,131</b>	<b>29,198,003</b>	<b>2,292,222</b>	<b>1,376,029</b>	<b>3,668,251</b>

ALLOCATION RATIOS:

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