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| RESULTS OF OPERATIONS   | Report ID:<br><b>G-ROR-12E</b> |
| <b>GAS RATE OF RETURN</b>                                       |                                |
| For Twelve Months Ended August 31, 2013<br>Ending Balance Basis |                                |

AVISTA UTILITIES

| Ref/Basis | Account | Description                              | System      | Washington  | Idaho       |
|-----------|---------|--|-------------|-------------|-------------|
| G-OPS     |         | Gas Net Operating Income (Loss)          | 18,457,917  | 11,317,406  | 7,140,511   |
|           |         | Adjustments                              |             |             |             |
|           |         | Adjusted Gas Net Operating Income (Loss) | 18,457,917  | 11,317,406  | 7,140,511   |
| G-APL     |         | Gas Net Adjusted Rate Base               | 344,950,968 | 230,199,082 | 114,751,886 |
|           |         | RATE OF RETURN                           | 5.351%      | 4.916%      | 6.223%      |

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| RESULTS OF OPERATIONS  |  | Report ID:<br><b>G-ALL-12E</b> |
| <b>GAS ALLOCATION PERCENTAGES</b><br>For Twelve Months Ended August 31, 2013<br>Ending Balance Basis |  |                                |

AVISTA UTILITIES

| Basis | Ref   | Description                           | System            | Washington      | Idaho          |                |
|-------|-------|---------------------------------------|-------------------|-----------------|----------------|----------------|
| 1     | Input | System Contract Demand                | <b>11-01-2012</b> | <b>100.000%</b> | <b>69.990%</b> | <b>30.010%</b> |
| 2     | Input | Number of Customers                   | <b>08-31-2013</b> | 226,132         | 150,096        | 76,036         |
|       |       | Percent                               |                   | <b>100.000%</b> | <b>66.375%</b> | <b>33.625%</b> |
| 3     | G-OPS | Direct Distribution Operating Expense |                   | 11,536,062      | 8,163,046      | 3,373,016      |
|       |       | Percent                               |                   | <b>100.000%</b> | <b>70.761%</b> | <b>29.239%</b> |
|       | Input | Jurisdictional 4-Factor Ratio         | <b>12-31-2012</b> |                 |                |                |
|       |       | Direct O & M Accounts 798 - 894       |                   | 3,867,623       | 2,782,690      | 1,084,933      |
|       |       | Direct O & M Accounts 901 - 935       |                   | 8,564,260       | 7,131,870      | 1,432,390      |
|       |       | Total                                 |                   | 12,431,883      | 9,914,560      | 2,517,323      |
|       |       | Percentage                            |                   | 100.000%        | 79.751%        | 20.249%        |
|       |       | Direct Labor                          |                   |                 |                |                |
|       |       | Amount: Accounts 798 - 894            |                   | 6,378,039       | 4,276,726      | 2,101,313      |
|       |       | Amount: Accounts 901 - 935            |                   | 3,179,345       | 2,561,572      | 617,773        |
|       |       | Total                                 |                   | 9,557,384       | 6,838,298      | 2,719,086      |
|       |       | Percentage                            |                   | 100.000%        | 71.550%        | 28.450%        |
|       |       | Total Number of Customers             |                   | 226,219         | 150,113        | 76,106         |
|       |       | Percentage                            |                   | 100.000%        | 66.357%        | 33.643%        |
|       |       | Total Direct Plant                    |                   | 315,235,804     | 204,120,984    | 111,114,820    |
|       |       | Percentage                            |                   | 100.000%        | 64.752%        | 35.248%        |
| 4     |       | Total Four Factor Allocators          |                   | 400.000%        | 282.410%       | 117.590%       |
|       |       | Percent                               |                   | <b>100.000%</b> | <b>70.603%</b> | <b>29.397%</b> |

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| RESULTS OF OPERATIONS                   | Report ID:       |
| <b>GAS ALLOCATION PERCENTAGES</b>       | <b>G-ALL-12E</b> |
| For Twelve Months Ended August 31, 2013 |                  |
| Ending Balance Basis                    |                  |

AVISTA UTILITIES

|   |       |   |                   |                                |                               |                              |               |
|---|-------|---|-------------------|--------------------------------|-------------------------------|------------------------------|---------------|
| 6 | Input | Actual Therms Purchased<br>Percent          | <b>08-31-2013</b> | 239,518,761<br><b>100.000%</b> | 165,646,037<br><b>69.158%</b> | 73,872,724<br><b>30.842%</b> |               |
|   | Input | Elec/Gas North/Oregon 4-Factor              | <b>01-01-2013</b> | 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 Utility 9 Only |                   | 4,465,312                      | 3,053,607                     | 1,411,705                    | XXXXXX        |
|   |       | Adjustments                                 |                   | 0                              |                               |                              |               |
|   |       | Total                                       |                   | 114,578,445                    | 93,151,777                    | 15,192,246                   | 6,234,422     |
|   |       | 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 Utility 9 Only |                   | 10,669,036                     | 7,158,435                     | 3,510,601                    | XXXXXX        |
|   |       | Total                                       |                   | 81,617,478                     | 61,521,179                    | 14,476,188                   | 5,620,111     |
|   |       | 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%        |
|   |       | Total Percentages                           |                   | 400.000%                       | 289.385%                      | 77.605%                      | 33.010%       |
| 7 |       | Average (CD AA)                             |                   | <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:       |
| <b>GAS ALLOCATION PERCENTAGES</b>       | <b>G-ALL-12E</b> |
| For Twelve Months Ended August 31, 2013 |                  |
| Ending Balance Basis                    |                  |

AVISTA UTILITIES

| Input | Gas North/Oregon 4-Factor                   | 01-01-2013 | Total             | Electric      | Gas North         | Oregon Gas       |
|-------|---|------------|-------------------|---------------|-------------------|------------------|
|       | Direct O & M Accts 580 - 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 Utility 9 Only |            | 1,411,705         | 0             | 1,411,705         | XXXXXX           |
|       | <b>Total</b>                                |            | <b>20,507,716</b> | <b>0</b>      | <b>14,567,534</b> | <b>5,940,182</b> |
|       | <b>Percentage</b>                           |            | <b>100.000%</b>   | <b>0.000%</b> | <b>71.034%</b>    | <b>28.966%</b>   |
|       | Direct Labor Accts 580 - 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 Utility 9 Only |            | 3,510,601         | 0             | 3,510,601         | XXXXXX           |
|       | <b>Total</b>                                |            | <b>16,286,632</b> | <b>0</b>      | <b>11,907,896</b> | <b>4,378,736</b> |
|       | <b>Percentage</b>                           |            | <b>100.000%</b>   | <b>0.000%</b> | <b>73.115%</b>    | <b>26.885%</b>   |
|       | Number of Customers at                      |            | 322,870           | 0             | 226,219           | 96,651           |
|       | <b>Percentage</b>                           |            | <b>100.000%</b>   | <b>0.000%</b> | <b>70.065%</b>    | <b>29.935%</b>   |
|       | Net Direct Plant                            |            | 504,945,491       | 0             | 338,644,009       | 166,301,482      |
|       | <b>Percentage</b>                           |            | <b>100.000%</b>   | <b>0.000%</b> | <b>67.065%</b>    | <b>32.935%</b>   |
|       | <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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| RESULTS OF OPERATIONS                   | Report ID:       |
| <b>GAS ALLOCATION PERCENTAGES</b>       | <b>G-ALL-12E</b> |
| For Twelve Months Ended August 31, 2013 |                  |
| Ending Balance Basis                    |                  |

AVISTA UTILITIES

| Input | Elec/Gas North 4-Factor      | 01-01-2013 | Total           | Electric       | Gas North      | Oregon Gas    |
|-------|------------------------------|------------|-----------------|----------------|----------------|---------------|
|       | Direct O & M Accts 580 - 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             |
|       | Total                        |            | 103,909,491     | 90,098,170     | 13,811,321     | 0             |
|       | Percentage                   |            | 100.000%        | 86.708%        | 13.292%        | 0.000%        |
|       | Direct Labor Accts 580 - 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             |
|       | Total                        |            | 65,477,513      | 54,362,744     | 11,114,769     | 0             |
|       | 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%        |
|       | Total Percentages            |            | 400.000%        | 316.884%       | 83.116%        | 0.000%        |
|       | Average (CD AN/ID/WA)        |            | <b>100.000%</b> | <b>79.221%</b> | <b>20.779%</b> | <b>0.000%</b> |

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| RESULTS OF OPERATIONS   | Report ID:<br><b>G-ALL-12E</b> |
| <b>GAS ALLOCATION PERCENTAGES</b>                               |                                |
| For Twelve Months Ended August 31, 2013<br>Ending Balance Basis |                                |

AVISTA UTILITIES

|    |  |                   | Total           | Electric       | Gas North      | Oregon Gas |
|----|--|-------------------|-----------------|----------------|----------------|------------|
| JP | Gas North/Oregon JP Factor %           | <b>12-31-2012</b> | 100.000%        | 0.000%         | 80.600%        | 19.400%    |
|    |  |                   |                 |                |                |            |
|    |  |                   | System          | Washington     | Idaho          |            |
| 10 | Actual Annual Throughput<br>Percent    | <b>12-31-2012</b> | 235,505,909     | 162,882,603    | 72,623,306     |            |
|    |  |                   | <b>100.000%</b> | <b>69.163%</b> | <b>30.837%</b> |            |
|    |  |                   |                 |                |                |            |
| 11 | Book Depreciation<br>Percent           |                   | 15,027,666      | 10,087,392     | 4,940,274      |            |
|    |  |                   | <b>100.000%</b> | <b>67.125%</b> | <b>32.875%</b> |            |
|    |  |                   |                 |                |                |            |
| 12 | Net Gas Plant (before DFIT)<br>Percent |                   | 392,408,010     | 262,607,202    | 129,800,808    |            |
|    |  |                   | <b>100.000%</b> | <b>66.922%</b> | <b>33.078%</b> |            |
|    |  |                   |                 |                |                |            |
| 13 | G-PLT Net Gas General Plant<br>Percent |                   | 44,309,240      | 32,206,470     | 12,102,770     |            |
|    |  |                   | <b>100.000%</b> | <b>72.686%</b> | <b>27.314%</b> |            |
|    |  |                   |                 |                |                |            |
| 14 | Net Allocated Schedule M's<br>Percent  |                   | -17,636,970     | -11,690,473    | -5,946,497     |            |
|    |  |                   | <b>100.000%</b> | <b>66.284%</b> | <b>33.716%</b> |            |
|    |  |                   |                 |                |                |            |
| 99 | Input Not Allocated                    |                   | 0.000%          | 0.000%         | 0.000%         |            |

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| RESULTS OF OPERATIONS                   | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>          | <b>G-OPS-12E</b> |
| For Twelve Months Ended August 31, 2013 |                  |
| Ending Balance Basis                    |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                              | ***** SYSTEM ***** |           |             | ***** WASHINGTON ***** |           |             | ***** IDAHO ***** |           |             |
|-----------|---------|--|--------------------|-----------|-------------|------------------------|-----------|-------------|-------------------|-----------|-------------|
|           |         |  | Direct             | Allocated | Total       | Direct                 | Allocated | Total       | Direct            | Allocated | Total       |
|           |         | REVENUES                                 |                    |           |             |                        |           |             |                   |           |             |
|           |         | SALES OF GAS:                            |                    |           |             |                        |           |             |                   |           |             |
| 99        | 480000  | Residential                              | 129,984,766        | 0         | 129,984,766 | 89,940,863             | 0         | 89,940,863  | 40,043,903        | 0         | 40,043,903  |
| 99        | 4812XX  | Commercial - Firm & Interruptible        | 65,160,524         | 0         | 65,160,524  | 45,872,387             | 0         | 45,872,387  | 19,288,137        | 0         | 19,288,137  |
| 99        | 4813XX  | Industrial-Firm                          | 2,849,372          | 0         | 2,849,372   | 1,539,724              | 0         | 1,539,724   | 1,309,648         | 0         | 1,309,648   |
| 99        | 481400  | Interruptible                            | 0                  | 0         | 0           | 0                      | 0         | 0           | 0                 | 0         | 0           |
| 99        | 484000  | Interdepartmental Revenue                | 275,356            | 0         | 275,356     | 244,961                | 0         | 244,961     | 30,395            | 0         | 30,395      |
| 99        | 499XX   | Unbilled Revenue                         | 37,958             | 0         | 37,958      | 57,672                 | 0         | 57,672      | (19,714)          | 0         | (19,714)    |
|           |         | TOTAL SALES TO ULTIMATE CUSTOMERS        | 198,307,976        | 0         | 198,307,976 | 137,655,607            | 0         | 137,655,607 | 60,652,369        | 0         | 60,652,369  |
|           |         | OTHER OPERATING REVENUES:                |                    |           |             |                        |           |             |                   |           |             |
| 99        | 483XX   | Sales for Resale                         | 91,568,535         | 0         | 91,568,535  | 62,429,307             | 0         | 62,429,307  | 29,139,228        | 0         | 29,139,228  |
| 99        | 488000  | Miscellaneous Service Revenues           | 25,541             | 0         | 25,541      | 13,347                 | 0         | 13,347      | 12,194            | 0         | 12,194      |
| 99        | 489300  | Transportation For Others                | 4,292,491          | 0         | 4,292,491   | 3,845,507              | 0         | 3,845,507   | 446,984           | 0         | 446,984     |
| 99        | 493000  | Rent from Gas Property                   | 2,381              | 0         | 2,381       | 2,329                  | 0         | 2,329       | 52                | 0         | 52          |
| 4         | 495000  | Other Gas Revenues                       | 6,047,759          | 528,442   | 6,576,201   | 4,125,559              | 373,096   | 4,498,655   | 1,922,200         | 155,346   | 2,077,546   |
|           |         | TOTAL OTHER OPERATING REVENUES           | 101,936,707        | 528,442   | 102,465,149 | 70,416,049             | 373,096   | 70,789,145  | 31,520,658        | 155,346   | 31,676,004  |
|           |         | TOTAL GAS REVENUES                       | 300,244,683        | 528,442   | 300,773,125 | 208,071,656            | 373,096   | 208,444,752 | 92,173,027        | 155,346   | 92,328,373  |
|           |         | PRODUCTION EXPENSES:                     |                    |           |             |                        |           |             |                   |           |             |
| G-804     | 804/805 | City Gate Purchases                      | 196,031,402        | 0         | 196,031,402 | 133,505,266            | 0         | 133,505,266 | 62,526,136        | 0         | 62,526,136  |
| 6         | 808XX   | Net Natural Gas Storage Transactions     | (2,156,181)        | 0         | (2,156,181) | (889,016)              | 0         | (889,016)   | (1,267,165)       | 0         | (1,267,165) |
| 6         | 811000  | Gas Used for Products Extraction         | (857,826)          | 0         | (857,826)   | (585,566)              | 0         | (585,566)   | (272,260)         | 0         | (272,260)   |
| 10        | 813000  | Other Gas Expenses                       | 0                  | 1,151,995 | 1,151,995   | 0                      | 796,754   | 796,754     | 0                 | 355,241   | 355,241     |
| 99        | 813010  | Gas Technology Institute (GTI) Expenses  | 99,598             | 0         | 99,598      | 70,832                 | 0         | 70,832      | 28,766            | 0         | 28,766      |
|           |         | TOTAL PRODUCTION EXPENSES                | 193,116,993        | 1,151,995 | 194,268,988 | 132,101,516            | 796,754   | 132,898,270 | 61,015,477        | 355,241   | 61,370,718  |
|           |         | UNDERGROUND STORAGE EXPENSES:            |                    |           |             |                        |           |             |                   |           |             |
| 1         | 814000  | Supervision & Engineering                | 0                  | 28,498    | 28,498      | 0                      | 19,946    | 19,946      | 0                 | 8,552     | 8,552       |
| 1         | 824000  | Other Expenses                           | 0                  | 653,919   | 653,919     | 0                      | 457,678   | 457,678     | 0                 | 196,241   | 196,241     |
| 1         | 837000  | Other Equipment                          | 0                  | 501,148   | 501,148     | 0                      | 350,753   | 350,753     | 0                 | 150,395   | 150,395     |
|           |         | TOTAL UNDERGROUND STORAGE OPER EXP       | 0                  | 1,183,565 | 1,183,565   | 0                      | 828,377   | 828,377     | 0                 | 355,188   | 355,188     |
| G-DEPX    |         | Depreciation Expense-Underground Storage | 0                  | 568,180   | 568,180     | 0                      | 397,669   | 397,669     | 0                 | 170,511   | 170,511     |
| G-AMTX    |         | Amortization Expense-Underground Storage | 0                  | 227       | 227         | 0                      | 159       | 159         | 0                 | 68        | 68          |
| G-OTX     |         | Taxes Other Than FIT                     | 0                  | 94,243    | 94,243      | 0                      | 65,961    | 65,961      | 0                 | 28,282    | 28,282      |
|           |         | TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES | 0                  | 662,650   | 662,650     | 0                      | 463,789   | 463,789     | 0                 | 198,861   | 198,861     |
|           |         | TOTAL UNDERGROUND STORAGE EXPENSES       | 0                  | 1,846,215 | 1,846,215   | 0                      | 1,292,166 | 1,292,166   | 0                 | 554,049   | 554,049     |

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| RESULTS OF OPERATIONS                   | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>          | <b>G-OPS-12E</b> |
| For Twelve Months Ended August 31, 2013 |                  |
| Ending Balance Basis                    |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                            | ***** SYSTEM ***** |           |            | ***** WASHINGTON ***** |           |            | ***** IDAHO ***** |           |            |
|-----------|---------|--|--------------------|-----------|------------|------------------------|-----------|------------|-------------------|-----------|------------|
|           |         |  | Direct             | Allocated | Total      | Direct                 | Allocated | Total      | Direct            | Allocated | Total      |
|           |         | DISTRIBUTION EXPENSES:                 |                    |           |            |                        |           |            |                   |           |            |
|           |         | OPERATION                              |                    |           |            |                        |           |            |                   |           |            |
| 3         | 870000  | Supervision & Engineering              | 244,814            | 1,093,356 | 1,338,170  | 217,052                | 773,670   | 990,722    | 27,762            | 319,686   | 347,448    |
| 3         | 871000  | Distribution Load Dispatching          | 0                  | 0         | 0          | 0                      | 0         | 0          | 0                 | 0         | 0          |
| 3         | 874000  | Mains & Services Expenses              | 2,437,718          | 943,213   | 3,380,931  | 1,971,174              | 667,427   | 2,638,601  | 466,544           | 275,786   | 742,330    |
| 3         | 875000  | Measuring & Reg Sta Exp-General        | 144,942            | 0         | 144,942    | 81,442                 | 0         | 81,442     | 63,500            | 0         | 63,500     |
| 3         | 876000  | Measuring & Reg Sta Exp-Industrial     | 24,866             | 0         | 24,866     | 1,164                  | 0         | 1,164      | 23,702            | 0         | 23,702     |
| 3         | 877000  | Measuring & Reg Sta Exp-City Gate      | 157,850            | 0         | 157,850    | 66,740                 | 0         | 66,740     | 91,110            | 0         | 91,110     |
| 3         | 878000  | Meter & House Regulator Expenses       | 1,002,756          | 0         | 1,002,756  | 880,461                | 0         | 880,461    | 122,295           | 0         | 122,295    |
| 3         | 879000  | Customer Installation Expenses         | 1,608,139          | 69,003    | 1,677,142  | 964,638                | 48,827    | 1,013,465  | 643,501           | 20,176    | 663,677    |
| 3         | 880000  | Other Expenses                         | 1,159,428          | 790,997   | 1,950,425  | 754,254                | 559,717   | 1,313,971  | 405,174           | 231,280   | 636,454    |
| 3         | 881000  | Rents                                  | 0                  | 31,623    | 31,623     | 0                      | 22,377    | 22,377     | 0                 | 9,246     | 9,246      |
|           |         | MAINTENANCE                            |                    |           |            |                        |           |            |                   |           |            |
| 3         | 885000  | Supervision & Engineering              | 168,291            | 995       | 169,286    | 72,439                 | 704       | 73,143     | 95,852            | 291       | 96,143     |
| 3         | 887000  | Mains                                  | 1,817,453          | 1,403     | 1,818,856  | 1,224,512              | 993       | 1,225,505  | 592,941           | 410       | 593,351    |
| 3         | 889000  | Measuring & Reg Sta Exp-General        | 230,798            | 0         | 230,798    | 142,238                | 0         | 142,238    | 88,560            | 0         | 88,560     |
| 3         | 890000  | Measuring & Reg Sta Exp-Industrial     | 291,806            | 0         | 291,806    | 143,634                | 0         | 143,634    | 148,172           | 0         | 148,172    |
| 3         | 891000  | Measuring & Reg Sta Exp-City Gate      | 85,636             | 0         | 85,636     | 51,974                 | 0         | 51,974     | 33,662            | 0         | 33,662     |
| 3         | 892000  | Services                               | 1,421,902          | 31,546    | 1,453,448  | 1,095,824              | 22,322    | 1,118,146  | 326,078           | 9,224     | 335,302    |
| 3         | 893000  | Meters & House Regulators              | 738,704            | 822,299   | 1,561,003  | 494,588                | 581,867   | 1,076,455  | 244,116           | 240,432   | 484,548    |
| 3         | 894000  | Other Equipment                        | 959                | 176,029   | 176,988    | 912                    | 124,560   | 125,472    | 47                | 51,469    | 51,516     |
|           |         | TOTAL DISTRIBUTION OPERATING EXP       | 11,536,062         | 3,960,464 | 15,496,526 | 8,163,046              | 2,802,464 | 10,965,510 | 3,373,016         | 1,158,000 | 4,531,016  |
| G-DEPX    |         | Depreciation Expense-Distribution      | 11,336,942         | 65,492    | 11,402,434 | 7,503,945              | 45,293    | 7,549,238  | 3,832,997         | 20,199    | 3,853,196  |
| G-OTX     |         | Taxes Other Than FIT                   | 14,975,216         | 0         | 14,975,216 | 12,434,504             | 0         | 12,434,504 | 2,540,712         | 0         | 2,540,712  |
|           |         | TOTAL DISTR DEPR/AMRT/NON-FIT TAXES    | 26,312,158         | 65,492    | 26,377,650 | 19,938,449             | 45,293    | 19,983,742 | 6,373,709         | 20,199    | 6,393,908  |
|           |         | TOTAL DISTRIBUTION EXPENSES            | 37,848,220         | 4,025,956 | 41,874,176 | 28,101,495             | 2,847,757 | 30,949,252 | 9,746,725         | 1,178,199 | 10,924,924 |
|           |         | CUSTOMER ACCOUNTS EXPENSES:            |                    |           |            |                        |           |            |                   |           |            |
| 2         | 901000  | Supervision                            | 0                  | 239,681   | 239,681    | 0                      | 159,088   | 159,088    | 0                 | 80,593    | 80,593     |
| 2         | 902000  | Meter Reading Expenses                 | 1,808,627          | 63,755    | 1,872,382  | 1,582,121              | 42,317    | 1,624,438  | 226,506           | 21,438    | 247,944    |
| G-903     | 903XXX  | Customer Records & Collection Expenses | 1,087,075          | 4,019,423 | 5,106,498  | 732,194                | 2,667,892 | 3,400,086  | 354,881           | 1,351,531 | 1,706,412  |
| 2         | 904000  | Uncollectible Accounts                 | 0                  | 1,374,360 | 1,374,360  | 0                      | 912,231   | 912,231    | 0                 | 462,129   | 462,129    |
| 2         | 905000  | Misc Customer Accounts                 | 0                  | 107,973   | 107,973    | 0                      | 71,667    | 71,667     | 0                 | 36,306    | 36,306     |
|           |         | TOTAL CUSTOMER ACCOUNTS EXPENSES       | 2,895,702          | 5,805,192 | 8,700,894  | 2,314,315              | 3,853,195 | 6,167,510  | 581,387           | 1,951,997 | 2,533,384  |
|           |         | CUSTOMER SERVICE & INFO EXPENSES:      |                    |           |            |                        |           |            |                   |           |            |
| G-908     | 908XXX  | Customer Assistance Expenses           | 5,408,256          | 216,250   | 5,624,506  | 5,320,845              | 143,536   | 5,464,381  | 87,411            | 72,714    | 160,125    |
| 2         | 909000  | Advertising                            | 12,138             | 645,069   | 657,207    | 6,448                  | 428,165   | 434,613    | 5,690             | 216,904   | 222,594    |
| 2         | 910000  | Misc Customer Service & Info Exp       | 0                  | 113,672   | 113,672    | 0                      | 75,450    | 75,450     | 0                 | 38,222    | 38,222     |
|           |         | TOTAL CUSTOMER SERVICE & INFO EXP      | 5,420,394          | 974,991   | 6,395,385  | 5,327,293              | 647,151   | 5,974,444  | 93,101            | 327,840   | 420,941    |



|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                   | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>          | <b>G-OPS-12E</b> |
| For Twelve Months Ended August 31, 2013 |                  |
| Ending Balance Basis                    |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description  | ***** SYSTEM ***** |            |             | ***** WASHINGTON ***** |            |             | ***** IDAHO ***** |            |            |
|-----------|---------|--|--------------------|------------|-------------|------------------------|------------|-------------|-------------------|------------|------------|
|           |         |  | Direct             | Allocated  | Total       | Direct                 | Allocated  | Total       | Direct            | Allocated  | Total      |
|           |         | SALES EXPENSES:  |                    |            |             |                        |            |             |                   |            |            |
| 2         | 912000  | Demonstrating & Selling Expenses                         | 0                  | 6,934      | 6,934       | 0                      | 4,602      | 4,602       | 0                 | 2,332      | 2,332      |
| 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                  | 6,934      | 6,934       | 0                      | 4,602      | 4,602       | 0                 | 2,332      | 2,332      |
|           |         | ADMINISTRATIVE & GENERAL EXPENSES:                       |                    |            |             |                        |            |             |                   |            |            |
| 4         | 920000  | Salaries   | 114,041            | 7,812,477  | 7,926,518   | 80,034                 | 5,515,843  | 5,595,877   | 34,007            | 2,296,634  | 2,330,641  |
| 4         | 921000  | Office Supplies & Expenses                               | 259                | 1,080,921  | 1,081,180   | 259                    | 763,163    | 763,422     | 0                 | 317,758    | 317,758    |
| 4         | 922000  | Admin. Expenses Transferred - Credit                     | 0                  | (23,319)   | (23,319)    | 0                      | (16,464)   | (16,464)    | 0                 | (6,855)    | (6,855)    |
| 4         | 923000  | Outside Services Employed                                | 0                  | 2,746,515  | 2,746,515   | 0                      | 1,939,122  | 1,939,122   | 0                 | 807,393    | 807,393    |
| 4         | 924000  | Property Insurance Premium                               | 0                  | 331,009    | 331,009     | 0                      | 233,702    | 233,702     | 0                 | 97,307     | 97,307     |
| 4         | 925XX   | Injuries and Damages                                     | 6,328              | 1,418,274  | 1,424,602   | 6,286                  | 1,001,344  | 1,007,630   | 42                | 416,930    | 416,972    |
| 4         | 926XX   | Employee Pensions and Benefits                           | 18,520             | 232,044    | 250,564     | 18,520                 | 163,830    | 182,350     | 0                 | 68,214     | 68,214     |
| 4         | 928000  | Regulatory Commission Expenses                           | 767,152            | 314,134    | 1,081,286   | 484,042                | 221,788    | 705,830     | 283,110           | 92,346     | 375,456    |
| 4         | 930000  | Miscellaneous General Expenses                           | 34,077             | 940,323    | 974,400     | 22,184                 | 663,896    | 686,080     | 11,893            | 276,427    | 288,320    |
| 4         | 931000  | Rents  | 10,722             | 220,899    | 231,621     | 10,030                 | 155,961    | 165,991     | 692               | 64,938     | 65,630     |
| 4         | 935000  | Maintenance of General Plant                             | 353,490            | 1,766,839  | 2,120,329   | 263,765                | 1,247,441  | 1,511,206   | 89,725            | 519,398    | 609,123    |
|           |         | TOTAL ADMIN & GEN OPERATING EXP                          | 1,304,589          | 16,840,116 | 18,144,705  | 885,120                | 11,889,626 | 12,774,746  | 419,469           | 4,950,490  | 5,369,959  |
| G-DEPX    |         | Depreciation Expense-General Plant                       | 386,830            | 2,670,221  | 3,057,051   | 255,228                | 1,885,257  | 2,140,485   | 131,602           | 784,964    | 916,566    |
| G-AMTX    |         | Amortization Expense - General Plant - 303000            | 27,483             | 34,221     | 61,704      | 23,425                 | 24,161     | 47,586      | 4,058             | 10,060     | 14,118     |
| G-AMTX    |         | Amortization Expense - Misc IT Intangible Plant - 3031XX | 836                | 1,950,323  | 1,951,159   | 0                      | 1,376,986  | 1,376,986   | 836               | 573,337    | 574,173    |
| G-AMTX    |         | Amortization Expense-General Plant - 390200, 396200      | 0                  | 5,610      | 5,610       | 0                      | 3,961      | 3,961       | 0                 | 1,649      | 1,649      |
| 99        | 407025  | WA GRC Jackson Prairie O&M Deferral                      | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0          |
| 99        | 407X28  | Reg Credit/Debit Decoupling Def Rev                      | 42,730             | 0          | 42,730      | 42,730                 | 0          | 42,730      | 0                 | 0          | 0          |
| 99        | 407329  | Reg Debit Amt Decoupling Surcharge                       | 23,126             | 0          | 23,126      | 23,126                 | 0          | 23,126      | 0                 | 0          | 0          |
| 99        | 407335  | DSIT Amortization - ID                                   | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0          |
| 99        | 407425  | WA GRC Jackson Prairie Deferral                          | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0          |
| 99        | 407429  | Reg Credit Decoupling Rebate                             | (4,030)            | 0          | (4,030)     | (4,030)                | 0          | (4,030)     | 0                 | 0          | 0          |
|           |         | TOTAL A&G DEPR/AMRT/NON-FIT TAXES                        | 476,975            | 4,660,375  | 5,137,350   | 340,479                | 3,290,365  | 3,630,844   | 136,496           | 1,370,010  | 1,506,506  |
|           |         | TOTAL ADMIN & GENERAL EXPENSES                           | 1,781,564          | 21,500,491 | 23,282,055  | 1,225,599              | 15,179,991 | 16,405,590  | 555,965           | 6,320,500  | 6,876,465  |
|           |         | TOTAL EXPENSES BEFORE FIT                                | 241,062,873        | 35,311,774 | 276,374,647 | 169,070,218            | 24,621,616 | 193,691,834 | 71,992,655        | 10,690,158 | 82,682,813 |
|           |         | NET OPERATING INCOME (LOSS) BEFORE FIT                   |                    |            | 24,398,478  |                        |            | 14,752,918  |                   |            | 9,645,560  |
| G-FIT     |         | FEDERAL INCOME TAX                                       |                    |            | (523,681)   |                        |            | (1,185,574) |                   |            | 661,893    |
| G-FIT     |         | DEFERRED FEDERAL INCOME TAX                              |                    |            | 6,504,766   |                        |            | 4,645,370   |                   |            | 1,859,396  |
| G-FIT     |         | AMORTIZED INVESTMENT TAX CREDIT                          |                    |            | (40,524)    |                        |            | (24,284)    |                   |            | (16,240)   |
|           |         | GAS NET OPERATING INCOME (LOSS)                          |                    |            | 18,457,917  |                        |            | 11,317,406  |                   |            | 7,140,511  |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                   | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>          | <b>G-OPS-12E</b> |
| For Twelve Months Ended August 31, 2013 |                  |
| Ending Balance Basis                    |                  |

AVISTA UTILITIES

| Ref/Basis          | Account | Description                           | ***** SYSTEM ***** |           |       | ***** WASHINGTON ***** |           |         | ***** IDAHO ***** |           |       |
|--------------------|---------|---------------------------------------|--------------------|-----------|-------|------------------------|-----------|---------|-------------------|-----------|-------|
|                    |         |                                       | Direct             | Allocated | Total | Direct                 | Allocated | Total   | Direct            | Allocated | Total |
| ALLOCATION RATIOS: |         |                                       |                    |           |       |                        |           |         |                   |           |       |
| G-ALL              | 1       | System Contract Demand                |                    | 100.000%  |       | 69.990%                |           | 30.010% |                   |           |       |
| G-ALL              | 2       | Number of Customers                   |                    | 100.000%  |       | 66.375%                |           | 33.625% |                   |           |       |
| G-ALL              | 3       | Direct Distribution Operating Expense |                    | 100.000%  |       | 70.761%                |           | 29.239% |                   |           |       |
| G-ALL              | 4       | Jurisdictional 4-Factor Ratio         |                    | 100.000%  |       | 70.603%                |           | 29.397% |                   |           |       |
| G-ALL              | 6       | Actual Therms Purchased               |                    | 100.000%  |       | 69.158%                |           | 30.842% |                   |           |       |
| G-ALL              | 10      | Actual Annual Throughput              |                    | 100.000%  |       | 69.163%                |           | 30.837% |                   |           |       |
| G-ALL              | 99      | Not Allocated                         |                    | 0.000%    |       | 0.000%                 |           | 0.000%  |                   |           |       |

|   |            |
|---|------------|
| RESULTS OF OPERATIONS                   | Report ID: |
| ALLOCATION OF PURCHASED GAS COSTS       | G-804-12E  |
| For Twelve Months Ended August 31, 2013 |            |
| Ending Balance Basis                    |            |

AVISTA UTILITIES

| Ref/Basis | Account | Description                          | ***** SYSTEM ***** |           |             | ***** WASHINGTON ***** |           |             | ***** IDAHO ***** |           |             |
|-----------|---------|--------------------------------------|--------------------|-----------|-------------|------------------------|-----------|-------------|-------------------|-----------|-------------|
|           |         |                                      | Direct             | Allocated | Total       | Direct                 | Allocated | Total       | Direct            | Allocated | Total       |
| 6         | 804000  | Gas Purchases                        | 143,034,074        | 0         | 143,034,074 | 97,690,233             | 0         | 97,690,233  | 45,343,841        | 0         | 45,343,841  |
| 1         | 804001  | Pipeline Demand Costs                | 27,675,525         | 0         | 27,675,525  | 19,351,179             | 0         | 19,351,179  | 8,324,346         | 0         | 8,324,346   |
| 1         | 804002  | Transport Variable Charges           | 822,117            | 0         | 822,117     | 575,115                | 0         | 575,115     | 247,002           | 0         | 247,002     |
| 6         | 804010  | Gas Costs - Fixed Hedge              | 37,893             | 0         | 37,893      | 23,745                 | 0         | 23,745      | 14,148            | 0         | 14,148      |
| 6         | 804014  | GTI Contributions                    | 0                  | 0         | 0           | 0                      | 0         | 0           | 0                 | 0         | 0           |
| 6         | 804017  | Transaction Fees                     | 256,904            | 0         | 256,904     | 174,129                | 0         | 174,129     | 82,775            | 0         | 82,775      |
| 6         | 804140  | Gas Research Contributions           | 0                  | 0         | 0           | 0                      | 0         | 0           | 0                 | 0         | 0           |
| 6         | 804170  | Gas Transaction Fees                 | 0                  | 0         | 0           | 0                      | 0         | 0           | 0                 | 0         | 0           |
| 6         | 804600  | Gas Purchases - Financial            | 3,115,328          | 0         | 3,115,328   | 2,138,029              | 0         | 2,138,029   | 977,299           | 0         | 977,299     |
| 6         | 804700  | Gas Costs - Offsystem Bookout        | 807,422            | 0         | 807,422     | 542,884                | 0         | 542,884     | 264,538           | 0         | 264,538     |
| 6         | 804711  | Gas Costs - Offsystem Bookout Offset | (807,422)          | 0         | (807,422)   | (542,884)              | 0         | (542,884)   | (264,538)         | 0         | (264,538)   |
| 6         | 804730  | Gas Costs - Intracompany LDC Gas     | 29,396,121         | 0         | 29,396,121  | 20,167,215             | 0         | 20,167,215  | 9,228,906         | 0         | 9,228,906   |
| 6         | 804999  | Off System Gas Purchases             | 0                  | 0         | 0           | 0                      | 0         | 0           | 0                 | 0         | 0           |
| 99        | 805110  | Gas Exp - Rate Amortizations         | (6,282,563)        | 0         | (6,282,563) | (4,940,151)            | 0         | (4,940,151) | (1,342,412)       | 0         | (1,342,412) |
| 99        | 805120  | Gas Expense - Rate Deferrals         | (2,023,997)        | 0         | (2,023,997) | (1,674,228)            | 0         | (1,674,228) | (349,769)         | 0         | (349,769)   |
|           |         | TOTAL PURCHASED GAS COSTS            | 196,031,402        | 0         | 196,031,402 | 133,505,266            | 0         | 133,505,266 | 62,526,136        | 0         | 62,526,136  |

ALLOCATION RATIOS:

|       |    |                         |          |         |         |
|-------|----|-------------------------|----------|---------|---------|
| G-ALL | 1  | System Contract Demand  | 100.000% | 69.990% | 30.010% |
| G-ALL | 6  | Actual Therms Purchased | 100.000% | 69.158% | 30.842% |
| G-ALL | 99 | Not Allocated           | 0.000%   | 0.000%  | 0.000%  |

|   |            |
|---|------------|
| RESULTS OF OPERATIONS                   | Report ID: |
| ALLOCATION OF ACCOUNT 903               | G-903-12E  |
| For Twelve Months Ended August 31, 2013 |            |
| Ending Balance Basis                    |            |

AVISTA UTILITIES

| Ref/Basis         | Account | Description                          | ***** SYSTEM ***** |           |           | ***** WASHINGTON ***** |           |           | ***** IDAHO ***** |           |           |
|-------------------|---------|--------------------------------------|--------------------|-----------|-----------|------------------------|-----------|-----------|-------------------|-----------|-----------|
|                   |         |                                      | Direct             | Allocated | Total     | Direct                 | Allocated | Total     | Direct            | Allocated | Total     |
| 2                 | 903000  | Customer Records & Collections       | 1,087,075          | 4,019,423 | 5,106,498 | 732,194                | 2,667,892 | 3,400,086 | 354,881           | 1,351,531 | 1,706,412 |
| 12                | 903920  | Accts Rec Sold - Program Fees        | 0                  | 0         | 0         | 0                      | 0         | 0         | 0                 | 0         | 0         |
| 12                | 903930  | Accts Rec Sold - Maturity Yield Fees | 0                  | 0         | 0         | 0                      | 0         | 0         | 0                 | 0         | 0         |
| Total Account 903 |         |                                      | 1,087,075          | 4,019,423 | 5,106,498 | 732,194                | 2,667,892 | 3,400,086 | 354,881           | 1,351,531 | 1,706,412 |

ALLOCATION RATIOS:

|       |    |                             |          |         |         |
|-------|----|-----------------------------|----------|---------|---------|
| G-ALL | 2  | Number of Customers         | 100.000% | 66.375% | 33.625% |
| G-ALL | 12 | Net Gas Plant (before DFIT) | 100.000% | 66.922% | 33.078% |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                   | Report ID:       |
| <b>ALLOCATION OF ACCOUNT 908</b>        | <b>G-908-12E</b> |
| For Twelve Months Ended August 31, 2013 |                  |
| Ending Balance Basis                    |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                                   | ***** SYSTEM ***** |           |           | ***** WASHINGTON ***** |           |           | ***** IDAHO ***** |           |          |
|-----------|---------|---|--------------------|-----------|-----------|------------------------|-----------|-----------|-------------------|-----------|----------|
|           |         |   | Direct             | Allocated | Total     | Direct                 | Allocated | Total     | Direct            | Allocated | Total    |
| 2         | 908000  | Customer Assistance Expense                   | 223,289            | 216,250   | 439,539   | 184,312                | 143,536   | 327,848   | 38,977            | 72,714    | 111,691  |
| 99        | 908600  | Public Purpose Tariff Rider Expense Offset    | 5,027,251          | 0         | 5,027,251 | 4,949,332              | 0         | 4,949,332 | 77,919            | 0         | 77,919   |
| 99        | 908610  | Limited Income Tax Refund Program             | 189,283            | 0         | 189,283   | 189,283                | 0         | 189,283   | 0                 | 0         | 0        |
| 99        | 908690  | Schedule 91 Amortization included in Unbilled | (31,567)           | 0         | (31,567)  | (2,082)                | 0         | (2,082)   | (29,485)          | 0         | (29,485) |
| 99        | 908990  | DSM Amortization                              | 0                  | 0         | 0         | 0                      | 0         | 0         | 0                 | 0         | 0        |
|           |         | Total Account 908                             | 5,408,256          | 216,250   | 5,624,506 | 5,320,845              | 143,536   | 5,464,381 | 87,411            | 72,714    | 160,125  |

ALLOCATION RATIOS:

|       |    |                     |          |         |         |
|-------|----|---------------------|----------|---------|---------|
| G-ALL | 2  | Number of Customers | 100.000% | 66.375% | 33.625% |
| G-ALL | 99 | Not Allocated       | 0.000%   | 0.000%  | 0.000%  |

|   |                                |
|---|--------------------------------|
| RESULTS OF OPERATIONS   | Report ID:<br><b>G-INT-12E</b> |
| <b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>                    |                                |
| For Twelve Months Ended August 31, 2013<br>Ending Balance Basis |                                |

AVISTA UTILITIES

| Ref/Basis | Description                            | System      | Washington  | Idaho       |
|-----------|--|-------------|-------------|-------------|
|           | Debt                                   |             |             |             |
| 1         | Capital Structure - Debt Ratio         |             | 53.75%      | 53.75%      |
| 2         | Cost of Debt                           |             | 5.689%      | 5.768%      |
|           | Total Cost of Debt                     |             | 3.058%      | 3.100%      |
|           | Total Weighted Cost                    |             | 3.058%      | 3.100%      |
| G-APL     | Net Rate Base                          | 344,950,968 | 230,199,082 | 114,751,886 |
|           | Interest Deduction for FIT Calculation | 10,596,796  | 7,039,488   | 3,557,308   |
| 1         | #                                      |             |             |             |
| 2         | #                                      |             |             |             |

| RESULTS OF OPERATIONS                   |  | AVISTA UTILITIES |              |             |        |
|---|--|------------------|--------------|-------------|--------|
| FEDERAL INCOME TAXES--GAS               |  | Report ID:       |              |             |        |
| For Twelve Months Ended August 31, 2013 |  | G-FIT-12E        |              |             |        |
| Ending Balance Basis                    |  |                  |              |             |        |
| Ref/Basis                               | Description                              | System           | Washington   | Idaho       |        |
|   | Calculation of Taxable Operating Income: |                  |              |             |        |
| G-OPS                                   | Operating Revenue                        | 300,773,125      | 208,444,752  | 92,328,373  |        |
| G-OPS                                   | Operating & Maintenance Expense          | 244,196,997      | 169,613,459  | 74,583,538  |        |
| G-OPS                                   | Book Deprec/Amort and Reg Amortizations  | 17,108,191       | 11,577,910   | 5,530,281   |        |
| G-OTX                                   | Taxes Other than FIT                     | 15,069,459       | 12,500,465   | 2,568,994   |        |
|   | Net Operating Income Before FIT          | 24,398,478       | 14,752,918   | 9,645,560   |        |
| G-INT                                   | Less: Interest Expense                   | 10,596,796       | 7,039,488    | 3,557,308   |        |
| G-SCM                                   | Schedule M Adjustments                   | (15,297,912)     | (11,100,783) | (4,197,129) |        |
|   | Taxable Net Operating Income             | (1,496,230)      | (3,387,353)  | 1,891,123   |        |
|   | Tax Rate                                 | 35.00%           | 35.00%       | 35.00%      |        |
|   | Total Federal Income Tax                 | (523,681)        | (1,185,574)  | 661,893     |        |
| G-DTE                                   | Deferred FIT                             | 6,504,766        | 4,645,370    | 1,859,396   |        |
| 99                                      | 411400 Amortized Investment Tax Credit   | (40,524)         | (24,284)     | (16,240)    |        |
|   | Total FIT/Deferred FIT & ITC             | 5,940,561        | 3,435,512    | 2,505,049   |        |
| ALLOCATION RATIOS:                      |  |                  |              |             |        |
| G-ALL                                   | 99                                       | Not Allocated    | 0.000%       | 0.000%      | 0.000% |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                   | Report ID:       |
| <b>GAS SCHEDULE M ITEMS</b>             | <b>G-SCM-12E</b> |
| For Twelve Months Ended August 31, 2013 |                  |
| Ending Balance Basis                    |                  |

AVISTA UTILITIES

| Ref/Basis                           | Account | Description                              | ***** SYSTEM ***** |                     |                     | ***** WASHINGTON ***** |                     |                     | ***** IDAHO ***** |                    |                    |
|-------------------------------------|---------|--|--------------------|---------------------|---------------------|------------------------|---------------------|---------------------|-------------------|--------------------|--------------------|
|                                     |         |  | Direct             | Allocated           | Total               | Direct                 | Allocated           | Total               | Direct            | Allocated          | Total              |
|                                     | 997000  | Book Depreciation & Amortization         | 11,752,091         | 5,294,276           | 17,046,367          | 7,782,598              | 3,733,487           | 11,516,085          | 3,969,493         | 1,560,789          | 5,530,282          |
| 12                                  | 997001  | Contributions In Aid of Construction     | 0                  | 323,559             | 323,559             | 0                      | 216,532             | 216,532             | 0                 | 107,027            | 107,027            |
| 2                                   | 997002  | Injuries and Damages                     | 0                  | (80,000)            | (80,000)            | 0                      | (53,100)            | (53,100)            | 0                 | (26,900)           | (26,900)           |
| 12                                  | 997003  | Salvage                                  | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                  | 0                  |
| 4                                   | 997005  | FAS106 Current Retiree Medical Accrual   | 0                  | 1,233,353           | 1,233,353           | 0                      | 870,784             | 870,784             | 0                 | 362,569            | 362,569            |
| 6                                   | 997008  | DSM Book Amortization                    | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                  | 0                  |
| 99                                  | 997010  | Deferred Gas Credit and Refunds          | (8,306,560)        | 0                   | (8,306,560)         | (6,614,379)            | 0                   | (6,614,379)         | (1,692,181)       | 0                  | (1,692,181)        |
| 4                                   | 997015  | Airplane Lease Payments                  | 0                  | 107,242             | 107,242             | 0                      | 75,716              | 75,716              | 0                 | 31,526             | 31,526             |
| 12                                  | 997016  | Redemption Expense Amortization          | 0                  | 355,216             | 355,216             | 0                      | 237,718             | 237,718             | 0                 | 117,498            | 117,498            |
| 4                                   | 997020  | FAS87 Current Pension Accrual            | 0                  | (2,480,409)         | (2,480,409)         | 0                      | (1,751,243)         | (1,751,243)         | 0                 | (729,166)          | (729,166)          |
| 99                                  | 997029  | FAS 106 Post Retirement Benefits         | 18,520             | 0                   | 18,520              | 18,520                 | 0                   | 18,520              | 0                 | 0                  | 0                  |
| 99                                  | 997031  | Decoupling Mechanism                     | 61,606             | 0                   | 61,606              | 61,606                 | 0                   | 61,606              | 0                 | 0                  | 0                  |
| 12                                  | 997032  | Interest Rate Swaps                      | 0                  | 881,003             | 881,003             | 0                      | 589,585             | 589,585             | 0                 | 291,418            | 291,418            |
| 4                                   | 997033  | DSM Tariff Rider                         | (1,155,032)        | 0                   | (1,155,032)         | (656,574)              | 0                   | (656,574)           | (498,458)         | 0                  | (498,458)          |
| 12                                  | 997048  | AFUDC                                    | 0                  | (190,849)           | (190,849)           | 0                      | (127,720)           | (127,720)           | 0                 | (63,129)           | (63,129)           |
| 11                                  | 997049  | Tax Depreciation                         | 0                  | (25,030,359)        | (25,030,359)        | 0                      | (16,801,628)        | (16,801,628)        | 0                 | (8,228,731)        | (8,228,731)        |
| 1                                   | 997055  | Deferred Gas Exchange                    | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                  | 0                  |
| 4                                   | 997062  | Gain on Sale of Office Building          | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                  | 0                  |
| 99                                  | 997065  | Amortization of Unbilled Revenue Add-Ins | (31,567)           | 0                   | (31,567)            | (2,082)                | 0                   | (2,082)             | (29,485)          | 0                  | (29,485)           |
| 99                                  | 997073  | DSIT Amortization - ID                   | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                  | 0                  |
| 11                                  | 997080  | Book Transportation Depreciation         | 0                  | 1,677,589           | 1,677,589           | 0                      | 1,126,082           | 1,126,082           | 0                 | 551,507            | 551,507            |
| 4                                   | 997081  | Deferred Compensation                    | 0                  | 197,550             | 197,550             | 0                      | 139,476             | 139,476             | 0                 | 58,074             | 58,074             |
| 4                                   | 997082  | Meal Disallowances                       | 0                  | 87,438              | 87,438              | 0                      | 61,734              | 61,734              | 0                 | 25,704             | 25,704             |
| 4                                   | 997083  | Paid Time Off                            | 0                  | 10,748              | 10,748              | 0                      | 7,588               | 7,588               | 0                 | 3,160              | 3,160              |
| 2                                   | 997084  | Customer Uncollectibles                  | 0                  | (23,327)            | (23,327)            | 0                      | (15,483)            | (15,483)            | 0                 | (7,844)            | (7,844)            |
| <b>TOTAL SCHEDULE M ADJUSTMENTS</b> |         |  | <b>2,339,058</b>   | <b>(17,636,970)</b> | <b>(15,297,912)</b> | <b>589,689</b>         | <b>(11,690,472)</b> | <b>(11,100,783)</b> | <b>1,749,369</b>  | <b>(5,946,498)</b> | <b>(4,197,129)</b> |

ALLOCATION RATIOS:

|       |    |                                       |          |         |         |
|-------|----|---------------------------------------|----------|---------|---------|
| G-ALL | 1  | Contract System Demand                | 100.000% | 69.990% | 30.010% |
| G-ALL | 2  | Number of Customers                   | 100.000% | 66.375% | 33.625% |
| G-ALL | 3  | Direct Distribution Operating Expense | 100.000% | 70.761% | 29.239% |
| G-ALL | 4  | Jurisdictional 4-Factor Ratio         | 100.000% | 70.603% | 29.397% |
| G-ALL | 6  | Actual Therms Purchased               | 100.000% | 69.158% | 30.842% |
| G-ALL | 11 | Book Depreciation                     | 100.000% | 67.125% | 32.875% |
| G-ALL | 12 | Net Gas Plant (before DFIT)           | 100.000% | 66.922% | 33.078% |
| G-ALL | 99 | Not Allocated                         | 0.000%   | 0.000%  | 0.000%  |



|   |            |
|---|------------|
| RESULTS OF OPERATIONS                   | Report ID: |
| DEFERRED INCOME TAX EXPENSE--GAS        | G-DTE-12E  |
| For Twelve Months Ended August 31, 2013 |            |
| Ending Balance Basis                    |            |

AVISTA UTILITIES

| Ref/Basis | Account | Description                                      | System           | Washington       | Idaho            |
|-----------|---------|--|------------------|------------------|------------------|
| 14        | 410100  | Deferred Federal Income Tax Expense - Allocated  | 3,246,945        | 2,152,205        | 1,094,740        |
| 99        | 410100  | Deferred Federal Income Tax Exp                  | 3,283,513        | 2,516,789        | 766,724          |
|           |         | SUBTOTAL   | 6,530,458        | 4,668,994        | 1,861,464        |
| 14        | 411100  | Deferred Federal Income Tax Expense - Allocated  | (36,741)         | (24,353)         | (12,388)         |
| 99        | 411100  | Deferred Federal Income Tax Exp                  | 11,049           | 729              | 10,320           |
|           |         | SUBTOTAL   | (25,692)         | (23,624)         | (2,068)          |
|           |         | <b>Total Deferred Federal Income Tax Expense</b> | <b>6,504,766</b> | <b>4,645,370</b> | <b>1,859,396</b> |

ALLOCATION RATIOS:

|       |    |                            |          |         |         |
|-------|----|----------------------------|----------|---------|---------|
| G-ALL | 14 | Net Allocated Schedule M's | 100.000% | 66.284% | 33.716% |
| G-ALL | 99 | Not Allocated              | 0.000%   | 0.000%  | 0.000%  |

|  |
|--|
| RESULTS OF OPERATIONS                      |
| <b>TAXES OTHER THAN FEDERAL INCOME TAX</b> |
| For Twelve Months Ended August 31, 2013    |
| Ending Balance Basis                       |

|                                |
|--------------------------------|
| Report ID:<br><b>G-OTX-12E</b> |
|--------------------------------|

AVISTA UTILITIES

| Ref/Basis | Account | Description                        | ***** SYSTEM ***** |           |            | ***** WASHINGTON ***** |           |            | ***** IDAHO ***** |           |           |
|-----------|---------|------------------------------------|--------------------|-----------|------------|------------------------|-----------|------------|-------------------|-----------|-----------|
|           |         |                                    | Direct             | Allocated | Total      | Direct                 | Allocated | Total      | Direct            | Allocated | Total     |
|           |         | UNDERGROUND STORAGE                |                    |           |            |                        |           |            |                   |           |           |
| 16        | 408190  | R & P Property Tax - Storage       | 0                  | 94,243    | 94,243     | 0                      | 65,961    | 65,961     | 0                 | 28,282    | 28,282    |
|           |         | TOTAL UNDERGROUND STORAGE TAX      | 0                  | 94,243    | 94,243     | 0                      | 65,961    | 65,961     | 0                 | 28,282    | 28,282    |
|           |         | DISTRIBUTION                       |                    |           |            |                        |           |            |                   |           |           |
| 99        | 408110  | State Excise Tax                   | 5,231,694          | 0         | 5,231,694  | 5,231,694              | 0         | 5,231,694  | 0                 | 0         | 0         |
| 99        | 408120  | Municipal Occupation & License Tax | 6,186,514          | 0         | 6,186,514  | 5,097,695              | 0         | 5,097,695  | 1,088,819         | 0         | 1,088,819 |
| 99        | 408130  | Excise Tax                         | 0                  | 0         | 0          | 0                      | 0         | 0          | 0                 | 0         | 0         |
| 99        | 408160  | Miscellaneous State or Local Tax   | 0                  | 0         | 0          | 0                      | 0         | 0          | 0                 | 0         | 0         |
| 99        | 408170  | R & P Property Tax - Distribution  | 3,514,044          | 0         | 3,514,044  | 2,105,115              | 0         | 2,105,115  | 1,408,929         | 0         | 1,408,929 |
| 99        | 409100  | State Income Tax                   | 42,964             | 0         | 42,964     | 0                      | 0         | 0          | 42,964            | 0         | 42,964    |
|           |         | TOTAL DISTRIBUTION TAX             | 14,975,216         | 0         | 14,975,216 | 12,434,504             | 0         | 12,434,504 | 2,540,712         | 0         | 2,540,712 |
|           |         | TOTAL TAXES OTHER THAN FIT         | 14,975,216         | 94,243    | 15,069,459 | 12,434,504             | 65,961    | 12,500,465 | 2,540,712         | 28,282    | 2,568,994 |

ALLOCATION RATIOS:

|       |   |                        |          |         |         |
|-------|---|------------------------|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 69.990% | 30.010% |
|-------|---|------------------------|----------|---------|---------|

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                   | Report ID:       |
| <b>GASUTILITY PLANT</b>                 | <b>G-PLT-12E</b> |
| For Twelve Months Ended August 31, 2013 |                  |
| 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:                       |                    |            |             |                        |            |             |                   |            |             |
| 4         | 303000  | Misc Intangible Plant (303000)          | 1,146,018          | 874,423    | 2,020,441   | 964,981                | 617,369    | 1,582,350   | 181,037           | 257,054    | 438,091     |
| 4         | 3031XX  | Misc Intangible IT Plant (3031XX)       | 11,148             | 11,381,577 | 11,392,725  | 0                      | 8,035,735  | 8,035,735   | 11,148            | 3,345,842  | 3,356,990   |
| 4         |         | TOTAL INTANGIBLE PLANT                  | 1,157,166          | 12,256,000 | 13,413,166  | 964,981                | 8,653,104  | 9,618,085   | 192,185           | 3,602,896  | 3,795,081   |
|           |         | UNDERGROUND STORAGE PLANT:              |                    |            |             |                        |            |             |                   |            |             |
| 1         | 350XXX  | Land & Land Rights                      | 0                  | 466,805    | 466,805     | 0                      | 326,717    | 326,717     | 0                 | 140,088    | 140,088     |
| 1         | 351XXX  | Structures & Improvements               | 0                  | 1,435,131  | 1,435,131   | 0                      | 1,004,448  | 1,004,448   | 0                 | 430,683    | 430,683     |
| 1         | 352XXX  | Wells                                   | 0                  | 18,375,306 | 18,375,306  | 0                      | 12,860,877 | 12,860,877  | 0                 | 5,514,429  | 5,514,429   |
| 1         | 353000  | Lines                                   | 0                  | 1,044,478  | 1,044,478   | 0                      | 731,030    | 731,030     | 0                 | 313,448    | 313,448     |
| 1         | 354000  | Compressor Station Equipment            | 0                  | 11,562,355 | 11,562,355  | 0                      | 8,092,492  | 8,092,492   | 0                 | 3,469,863  | 3,469,863   |
| 1         | 355000  | Measuring & Regulating Equipment        | 0                  | 229,399    | 229,399     | 0                      | 160,556    | 160,556     | 0                 | 68,843     | 68,843      |
| 1         | 356000  | Purification Equipment                  | 0                  | 403,712    | 403,712     | 0                      | 282,558    | 282,558     | 0                 | 121,154    | 121,154     |
| 1         | 357000  | Other Equipment                         | 0                  | 1,550,503  | 1,550,503   | 0                      | 1,085,197  | 1,085,197   | 0                 | 465,306    | 465,306     |
|           |         | TOTAL UNDERGROUND STORAGE PLANT         | 0                  | 35,067,689 | 35,067,689  | 0                      | 24,543,875 | 24,543,875  | 0                 | 10,523,814 | 10,523,814  |
|           |         | DISTRIBUTION PLANT:                     |                    |            |             |                        |            |             |                   |            |             |
| 6         | 374200  | Land & Land Rights                      | 89,013             | 0          | 89,013      | 64,343                 | 0          | 64,343      | 24,670            | 0          | 24,670      |
| 6         | 374400  | Land & Land Rights                      | 64,233             | 0          | 64,233      | 1,098                  | 0          | 1,098       | 63,135            | 0          | 63,135      |
| 6         | 375000  | Structures & Improvements               | 827,560            | 21,450     | 849,010     | 559,534                | 14,834     | 574,368     | 268,026           | 6,616      | 274,642     |
| 6         | 376000  | Mains                                   | 242,816,856        | 2,512,521  | 245,329,377 | 158,671,849            | 1,737,609  | 160,409,458 | 84,145,007        | 774,912    | 84,919,919  |
| 6         | 378000  | Measuring & Reg Station Equip-General   | 5,279,816          | 57,440     | 5,337,256   | 3,206,041              | 39,724     | 3,245,765   | 2,073,775         | 17,716     | 2,091,491   |
| 6         | 379000  | Measuring & Reg Station Equip-City Gate | 6,004,290          | 0          | 6,004,290   | 1,844,269              | 0          | 1,844,269   | 4,160,021         | 0          | 4,160,021   |
| 6         | 380000  | Services                                | 156,413,226        | 0          | 156,413,226 | 106,353,658            | 0          | 106,353,658 | 50,059,568        | 0          | 50,059,568  |
| 6         | 381000  | Meters                                  | 65,782,747         | 0          | 65,782,747  | 44,199,317             | 0          | 44,199,317  | 21,583,430        | 0          | 21,583,430  |
| 6         | 382000  | Meter Installations                     | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0           |
| 6         | 383000  | House Regulators                        | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0           |
| 6         | 384000  | House Regulator Installations           | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0           |
| 6         | 385000  | Industrial Measuring & Reg Sta Equip    | 3,036,355          | 0          | 3,036,355   | 2,403,369              | 0          | 2,403,369   | 632,986           | 0          | 632,986     |
| 6         | 387000  | Other Equipment                         | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0           |
|           |         | TOTAL DISTRIBUTION PLANT                | 480,314,096        | 2,591,411  | 482,905,507 | 317,303,478            | 1,792,167  | 319,095,645 | 163,010,618       | 799,244    | 163,809,862 |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                   | Report ID:       |
| <b>GAS UTILITY PLANT</b>                | <b>G-PLT-12E</b> |
| For Twelve Months Ended August 31, 2013 |                  |
| Ending Balance Basis                    |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                              | ***** SYSTEM ***** |              |               | ***** WASHINGTON ***** |              |               | ***** IDAHO ***** |              |              |
|-----------|---------|--|--------------------|--------------|---------------|------------------------|--------------|---------------|-------------------|--------------|--------------|
|           |         |  | Direct             | Allocated    | Total         | Direct                 | Allocated    | Total         | Direct            | Allocated    | Total        |
|           |         | GENERAL PLANT                            |                    |              |               |                        |              |               |                   |              |              |
| 4         | 389XXX  | Land & Land Rights                       | 665,824            | 826,151      | 1,491,975     | 574,973                | 583,287      | 1,158,260     | 90,851            | 242,864      | 333,715      |
| 4         | 390XXX  | Structures & Improvements                | 4,801,861          | 15,534,658   | 20,336,519    | 3,646,956              | 10,967,935   | 14,614,891    | 1,154,905         | 4,566,723    | 5,721,628    |
| 4         | 391XXX  | Office Furniture & Equipment             | 2,898              | 9,715,505    | 9,718,403     | 0                      | 6,859,438    | 6,859,438     | 2,898             | 2,856,067    | 2,858,965    |
| 4         | 392XXX  | Transportation Equipment                 | 7,406,970          | 1,822,955    | 9,229,925     | 5,569,646              | 1,287,061    | 6,856,707     | 1,837,324         | 535,894      | 2,373,218    |
| 4         | 393000  | Stores Equipment                         | 150,416            | 408,376      | 558,792       | 113,291                | 288,326      | 401,617       | 37,125            | 120,050      | 157,175      |
| 4         | 394000  | Tools, Shop & Garage Equipment           | 2,601,016          | 3,175,051    | 5,776,067     | 2,143,089              | 2,241,681    | 4,384,770     | 457,927           | 933,370      | 1,391,297    |
| 4         | 395000  | Laboratory Equipment                     | 76,811             | 255,767      | 332,578       | 57,932                 | 180,579      | 238,511       | 18,879            | 75,188       | 94,067       |
| 4         | 396XXX  | Power Operated Equipment                 | 3,955,079          | 1,078,351    | 5,033,430     | 2,892,872              | 761,348      | 3,654,220     | 1,062,207         | 317,003      | 1,379,210    |
| 4         | 397XXX  | Communications Equipment                 | 1,998,112          | 6,363,244    | 8,361,356     | 697,195                | 4,492,641    | 5,189,836     | 1,300,917         | 1,870,603    | 3,171,520    |
| 4         | 398000  | Miscellaneous Equipment                  | 1,055              | 87,302       | 88,357        | 1,044                  | 61,638       | 62,682        | 11                | 25,664       | 25,675       |
|           |         | TOTAL GENERAL PLANT                      | 21,660,042         | 39,267,360   | 60,927,402    | 15,696,998             | 27,723,934   | 43,420,932    | 5,963,044         | 11,543,426   | 17,506,470   |
|           |         | TOTAL PLANT IN SERVICE                   | 503,131,304        | 89,182,460   | 592,313,764   | 333,965,457            | 62,713,080   | 396,678,537   | 169,165,847       | 26,469,380   | 195,635,227  |
|           |         | ACCUMULATED DEPRECIATION                 |                    |              |               |                        |              |               |                   |              |              |
| G-ADEP    |         | Underground Storage                      | 0                  | (12,738,774) | (12,738,774)  | 0                      | (8,915,868)  | (8,915,868)   | 0                 | (3,822,906)  | (3,822,906)  |
| G-ADEP    |         | Distribution Plant                       | (162,992,676)      | (1,485,259)  | (164,477,935) | (108,637,155)          | (1,027,175)  | (109,664,330) | (54,355,521)      | (458,084)    | (54,813,605) |
| G-ADEP    |         | General Plant                            | (5,322,487)        | (11,256,559) | (16,579,046)  | (3,238,985)            | (7,947,469)  | (11,186,454)  | (2,083,502)       | (3,309,090)  | (5,392,592)  |
|           |         | TOTAL ACCUMULATED DEPRECIATION           | (168,315,163)      | (25,480,592) | (193,795,755) | (111,876,140)          | (17,890,512) | (129,766,652) | (56,439,023)      | (7,590,080)  | (64,029,103) |
|           |         | ACCUMULATED AMORTIZATION                 |                    |              |               |                        |              |               |                   |              |              |
| G-AAAMT   |         | General Plant - 303000                   | (129,896)          | (43,547)     | (173,443)     | (84,220)               | (30,745)     | (114,965)     | (45,676)          | (12,802)     | (58,478)     |
| G-AAAMT   |         | Misc IT Intangible Plant - 3031XX        | 0                  | (5,657,052)  | (5,657,052)   | 0                      | (3,994,048)  | (3,994,048)   | 0                 | (1,663,004)  | (1,663,004)  |
| G-AAAMT   |         | Underground Storage                      | 0                  | (239,556)    | (239,556)     | 0                      | (167,665)    | (167,665)     | 0                 | (71,891)     | (71,891)     |
| G-AAAMT   |         | General Plant - 390200, 396200           | (4,537)            | (34,579)     | (39,116)      | (3,594)                | (24,414)     | (28,008)      | (943)             | (10,165)     | (11,108)     |
|           |         | TOTAL ACCUMULATED AMORTIZATION           | (134,433)          | (5,974,734)  | (6,109,167)   | (87,814)               | (4,216,872)  | (4,304,686)   | (46,619)          | (1,757,862)  | (1,804,481)  |
|           |         | TOTAL ACCUMULATED DEPR/AMORT             | (168,449,596)      | (31,455,326) | (199,904,922) | (111,963,954)          | (22,107,384) | (134,071,338) | (56,485,642)      | (9,347,942)  | (65,833,584) |
|           |         | NET GAS UTILITY PLANT before DFIT        | 334,681,708        | 57,727,134   | 392,408,842   | 222,001,503            | 40,605,696   | 262,607,199   | 112,680,205       | 17,121,438   | 129,801,643  |
|           |         | ACCUMULATED DFIT                         |                    |              |               |                        |              |               |                   |              |              |
| 12        | 282900  | ADFIT - Gas Plant In Service             | 0                  | (64,635,356) | (64,635,356)  | 0                      | (43,255,273) | (43,255,273)  | 0                 | (21,380,083) | (21,380,083) |
| 4         | 282900  | ADFIT - Common Plant (282900 from C-DTX) | 0                  | (7,476,102)  | (7,476,102)   | 0                      | (5,263,495)  | (5,263,495)   | 0                 | (2,212,607)  | (2,212,607)  |
| 4         | 283750  | ADFIT - Common Plant (283750 from C-DTX) | 0                  | (59,954)     | (59,954)      | 0                      | (42,329)     | (42,329)      | 0                 | (17,625)     | (17,625)     |
| 12        | 283850  | ADFIT - Gas portion of Bond Redemptions  | 0                  | (1,154,699)  | (1,154,699)   | 0                      | (772,748)    | (772,748)     | 0                 | (381,951)    | (381,951)    |
|           |         | TOTAL ACCUMULATED DFIT                   | 0                  | (73,326,111) | (73,326,111)  | 0                      | (49,333,845) | (49,333,845)  | 0                 | (23,992,266) | (23,992,266) |
|           |         | NET GAS UTILITY PLANT                    | 334,681,708        | (15,598,977) | 319,082,731   | 222,001,503            | (8,728,149)  | 213,273,354   | 112,680,205       | (6,870,828)  | 105,809,377  |

ALLOCATION RATIOS:

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                   | Report ID:       |
| <b>GAS UTILITY PLANT</b>                | <b>G-PLT-12E</b> |
| For Twelve Months Ended August 31, 2013 |                  |
| Ending Balance Basis                    |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                   | ***** SYSTEM ***** |           |       | ***** WASHINGTON ***** |           |       | ***** IDAHO ***** |           |       |
|-----------|---------|-------------------------------|--------------------|-----------|-------|------------------------|-----------|-------|-------------------|-----------|-------|
|           |         |                               | Direct             | Allocated | Total | Direct                 | Allocated | Total | Direct            | Allocated | Total |
| G-ALL     | 1       | System Contract Demand        |                    | 100.000%  |       |                        | 69.990%   |       |                   | 30.010%   |       |
| G-ALL     | 4       | Jurisdictional 4-Factor Ratio |                    | 100.000%  |       |                        | 70.603%   |       |                   | 29.397%   |       |
| G-ALL     | 6       | Actual Therms Purchased       |                    | 100.000%  |       |                        | 69.158%   |       |                   | 30.842%   |       |
| G-ALL     | 12      | Net Gas Plant (before DFIT)   |                    | 100.000%  |       |                        | 66.922%   |       |                   | 33.078%   |       |

|   |            |
|---|------------|
| RESULTS OF OPERATIONS                   | Report ID: |
| ADJUSTMENTS TO NET GAS UTILITY PLANT    | G-APL-12E  |
| For Twelve Months Ended August 31, 2013 |            |
| Ending Balance Basis                    |            |

AVISTA UTILITIES

| Ref/Basis | Account | Description                                | ***** SYSTEM ***** |              |             | ***** WASHINGTON ***** |             |             | ***** IDAHO ***** |             |             |
|-----------|---------|--|--------------------|--------------|-------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
|           |         |  | Direct             | Allocated    | Total       | Direct                 | Allocated   | Total       | Direct            | Allocated   | Total       |
| G-PLT     |         | NET GAS PLANT IN SERVICE                   | 334,681,708        | (15,598,977) | 319,082,731 | 222,001,503            | (8,728,149) | 213,273,354 | 112,680,205       | (6,870,828) | 105,809,377 |
|           |         | OTHER ADJUSTMENTS:                         |                    |              |             |                        |             |             |                   |             |             |
| 4         | 253850  | Gain on Sale of General Office Bldg        | 0                  | 0            | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 4         | 190850  | DFIT - Gain on Sale of General Office Bldg | 0                  | 0            | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 1         | 117100  | Gas Stored - Recoverable Base Gas          | 0                  | 5,731,064    | 5,731,064   | 0                      | 4,011,172   | 4,011,172   | 0                 | 1,719,892   | 1,719,892   |
| 1         | 164100  | Gas Inventory--Jackson Prairie             | 0                  | 18,899,520   | 18,899,520  | 0                      | 13,227,774  | 13,227,774  | 0                 | 5,671,746   | 5,671,746   |
| 4         | 252000  | Customer Advances                          | (77,864)           | 0            | (77,864)    | (11,804)               | 0           | (11,804)    | (66,060)          | 0           | (66,060)    |
| 99        | 235199  | Customer Deposits                          | (301,414)          | 0            | (301,414)   | (301,414)              | 0           | (301,414)   | 0                 | 0           | 0           |
| C-WKC     |         | Working Capital                            | 0                  | 1,616,931    | 1,616,931   | 0                      | 0           | 0           | 0                 | 1,616,931   | 1,616,931   |
| 99        | 186710  | DSM Programs                               | 0                  | 0            | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
|           |         | TOTAL OTHER ADJUSTMENTS                    | (379,278)          | 26,247,515   | 25,868,237  | (313,218)              | 17,238,946  | 16,925,728  | (66,060)          | 9,008,569   | 8,942,509   |
|           |         | NET RATE BASE                              | 334,302,430        | 10,648,538   | 344,950,968 | 221,688,285            | 8,510,797   | 230,199,082 | 112,614,145       | 2,137,741   | 114,751,886 |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| G-ALL | 1  | System Contract Demand        | 100.000% | 69.990% | 30.010% |
| G-ALL | 4  | Jurisdictional 4-Factor Ratio | 100.000% | 70.603% | 29.397% |
| G-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |

|   |                   |
|---|-------------------|
| RESULTS OF OPERATIONS                   | Report ID:        |
| <b>GAS-NORTH DEPRECIATION EXPENSE</b>   | <b>G-DEPX-12E</b> |
| For Twelve Months Ended August 31, 2013 |                   |
| 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 | ***** GAS-NORTH ***** |                  |                   | ***** WASHINGTON ***** |                  |                   | ***** IDAHO ***** |                |                  |  |
|--------------------------------------|--------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|------------------|-------------------|------------------------|------------------|-------------------|-------------------|----------------|------------------|--|
|                                      |                    |                                   |                                    |                                    | Direct                | Allocated        | Total             | Direct                 | Allocated        | Total             | Direct            | Allocated      | Total            |  |
| <b>Electric Production</b>           |                    |                                   |                                    |                                    |                       |                  |                   |                        |                  |                   |                   |                |                  |  |
| Steam (ED-AN)                        | 8,668,831          | 8,668,831                         |                                    |                                    |                       |                  |                   |                        |                  |                   |                   |                |                  |  |
| Hydro (ED-AN)                        | 8,400,123          | 8,400,123                         |                                    |                                    |                       |                  |                   |                        |                  |                   |                   |                |                  |  |
| Other (ED-AN)                        | 8,904,644          | 8,904,644                         |                                    |                                    |                       |                  |                   |                        |                  |                   |                   |                |                  |  |
| <b>Total Electric Production</b>     | <b>25,973,598</b>  | <b>25,973,598</b>                 |                                    |                                    |                       |                  |                   |                        |                  |                   |                   |                |                  |  |
| <b>Electric Transmission</b>         |                    |                                   |                                    |                                    |                       |                  |                   |                        |                  |                   |                   |                |                  |  |
| ED-AN                                | 10,252,821         | 10,252,821                        |                                    |                                    |                       |                  |                   |                        |                  |                   |                   |                |                  |  |
| <b>Total Electric Transmission</b>   | <b>10,252,821</b>  | <b>10,252,821</b>                 |                                    |                                    |                       |                  |                   |                        |                  |                   |                   |                |                  |  |
| <b>Electric Distribution</b>         |                    |                                   |                                    |                                    |                       |                  |                   |                        |                  |                   |                   |                |                  |  |
| ED-ID                                | 12,226,714         | 12,226,714                        |                                    |                                    |                       |                  |                   |                        |                  |                   |                   |                |                  |  |
| ED-WA                                | 21,815,293         | 21,815,293                        |                                    |                                    |                       |                  |                   |                        |                  |                   |                   |                |                  |  |
| <b>Total Electric Distribution</b>   | <b>34,042,007</b>  | <b>34,042,007</b>                 |                                    |                                    |                       |                  |                   |                        |                  |                   |                   |                |                  |  |
| <b>Gas Underground Storage</b>       |                    |                                   |                                    |                                    |                       |                  |                   |                        |                  |                   |                   |                |                  |  |
| 1 GD-AN                              | 568,180            |                                   | 568,180                            |                                    | 568,180               | 568,180          |                   | 397,669                | 397,669          |                   | 170,511           | 170,511        |                  |  |
| GD-OR                                | 113,120            |                                   |                                    | 113,120                            |                       |                  |                   |                        |                  |                   |                   |                |                  |  |
| <b>Total Gas Underground Storage</b> | <b>681,300</b>     |                                   | <b>568,180</b>                     | <b>113,120</b>                     |                       | <b>568,180</b>   | <b>568,180</b>    | <b>397,669</b>         | <b>397,669</b>   |                   | <b>170,511</b>    | <b>170,511</b> |                  |  |
| <b>Gas Distribution</b>              |                    |                                   |                                    |                                    |                       |                  |                   |                        |                  |                   |                   |                |                  |  |
| 6 GD-AN                              | 65,492             |                                   | 65,492                             |                                    |                       | 65,492           | 65,492            | 45,293                 | 45,293           |                   | 20,199            | 20,199         |                  |  |
| GD-ID                                | 3,832,997          |                                   | 3,832,997                          |                                    | 3,832,997             | 3,832,997        |                   |                        |                  | 3,832,997         |                   |                | 3,832,997        |  |
| GD-WA                                | 7,503,945          |                                   | 7,503,945                          |                                    | 7,503,945             | 7,503,945        | 7,503,945         |                        | 7,503,945        |                   |                   |                |                  |  |
| GD-OR                                | 3,894,319          |                                   |                                    | 3,894,319                          |                       |                  |                   |                        |                  |                   |                   |                |                  |  |
| <b>Total Gas Distribution</b>        | <b>15,296,753</b>  |                                   | <b>11,402,434</b>                  | <b>3,894,319</b>                   | <b>11,336,942</b>     | <b>65,492</b>    | <b>11,402,434</b> | <b>7,503,945</b>       | <b>45,293</b>    | <b>7,549,238</b>  | <b>3,832,997</b>  | <b>20,199</b>  | <b>3,853,196</b> |  |
| <b>General Plant</b>                 |                    |                                   |                                    |                                    |                       |                  |                   |                        |                  |                   |                   |                |                  |  |
| ED-AN                                | 2,553,842          | 2,553,842                         |                                    |                                    |                       |                  |                   |                        |                  |                   |                   |                |                  |  |
| ED-ID                                | 211,887            | 211,887                           |                                    |                                    |                       |                  |                   |                        |                  |                   |                   |                |                  |  |
| ED-WA                                | 960,415            | 960,415                           |                                    |                                    |                       |                  |                   |                        |                  |                   |                   |                |                  |  |
| 7,4 CD-AA                            | 12,363,436         | 8,944,452                         | 2,398,630                          | 1,020,354                          | 2,398,630             | 2,398,630        |                   | 1,693,505              | 1,693,505        |                   | 705,125           | 705,125        |                  |  |
| 9,4 CD-AN                            | 590,193            | 467,557                           | 122,636                            |                                    |                       | 122,636          |                   | 86,585                 | 86,585           |                   | 36,051            | 36,051         |                  |  |
| 9 CD-ID                              | 354,734            | 281,024                           | 73,710                             |                                    | 73,710                | 73,710           |                   |                        |                  | 73,710            |                   |                | 73,710           |  |
| 9 CD-WA                              | 159,286            | 126,188                           | 33,098                             |                                    | 33,098                | 33,098           | 33,098            |                        | 33,098           |                   |                   |                |                  |  |
| 8,4 GD-AA                            | 163,034            |                                   | 114,645                            | 48,389                             | 114,645               | 114,645          |                   | 80,943                 | 80,943           |                   | 33,702            | 33,702         |                  |  |
| 4 GD-AN                              | 34,310             |                                   | 34,310                             |                                    | 34,310                | 34,310           |                   | 24,224                 | 24,224           |                   | 10,086            | 10,086         |                  |  |
| GD-ID                                | 57,892             |                                   | 57,892                             |                                    | 57,892                | 57,892           |                   |                        |                  | 57,892            |                   |                | 57,892           |  |
| GD-WA                                | 222,130            |                                   | 222,130                            |                                    | 222,130               | 222,130          |                   | 222,130                |                  | 222,130           |                   |                |                  |  |
| GD-OR                                | 254,784            |                                   |                                    | 254,784                            |                       |                  |                   |                        |                  |                   |                   |                |                  |  |
| <b>Total General Plant</b>           | <b>17,925,943</b>  | <b>13,545,365</b>                 | <b>3,057,051</b>                   | <b>1,323,527</b>                   | <b>386,830</b>        | <b>2,670,221</b> | <b>3,057,051</b>  | <b>255,228</b>         | <b>1,885,257</b> | <b>2,140,485</b>  | <b>131,602</b>    | <b>784,964</b> | <b>916,566</b>   |  |
| <b>Total Depreciation Expense</b>    | <b>104,172,422</b> | <b>83,813,791</b>                 | <b>15,027,665</b>                  | <b>5,330,966</b>                   | <b>11,723,772</b>     | <b>3,303,893</b> | <b>15,027,665</b> | <b>7,759,173</b>       | <b>2,328,219</b> | <b>10,087,392</b> | <b>3,964,599</b>  | <b>975,674</b> | <b>4,940,273</b> |  |

| Allocation Ratios: |                                | Electric | Gas-North | Gas-South | Jurisdiction - |                               | Washington | Idaho   |
|--------------------|--------------------------------|----------|-----------|-----------|----------------|-------------------------------|------------|---------|
| 7                  | Elec/Gas North/Oregon 4-Factor | 72.346%  | 19.401%   | 8.253%    | 1              | System Contract Demand        | 69.990%    | 30.010% |
| 8                  | Gas North/Oregon 4-Factor      | 0.000%   | 70.320%   | 29.680%   | 4              | Jurisdictional 4-Factor Ratio | 70.603%    | 29.397% |
| 9                  | Elec/Gas North 4-Factor        | 79.221%  | 20.779%   | 0.000%    | 6              | Actual Therms Purchased       | 69.158%    | 30.842% |

RESULTS OF OPERATIONS  
**GAS-NORTH AMORTIZATION EXPENSE**  
 For Twelve Months Ended August 31, 2013  
 Ending Balance Basis

Report ID:  
**G-AMTX-12E**

AVISTA UTILITIES

| Ref/Basis   | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** |           |               | ***** WASHINGTON ***** |                  |               | ***** IDAHO ***** |                  |                |
|---|--------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|-----------|---------------|------------------------|------------------|---------------|-------------------|------------------|----------------|
|   |              |                                   |                                    |                                    | Direct                | Allocated | Total         | Direct                 | Allocated        | Total         | Direct            | Allocated        | Total          |
| <b>Production/Transmission</b>                          |              |                                   |                                    |                                    |                       |           |               |                        |                  |               |                   |                  |                |
| Franchises (302000)                                     | ED-AN        | 918,399                           | 918,399                            |                                    |                       |           |               |                        |                  |               |                   |                  |                |
| Misc Intangible PIt (303000)                            | ED-AN        | 86,165                            | 86,165                             |                                    |                       |           |               |                        |                  |               |                   |                  |                |
| <b>Total Production/Transmission</b>                    |              | <b>1,004,564</b>                  | <b>1,004,564</b>                   |                                    |                       |           |               |                        |                  |               |                   |                  |                |
| <b>Distribution</b>                                     |              |                                   |                                    |                                    |                       |           |               |                        |                  |               |                   |                  |                |
| Franchises (302000)                                     | ED-WA        | 24,153                            | 24,153                             |                                    |                       |           |               |                        |                  |               |                   |                  |                |
| Misc Intangible PIt (303000)                            | ED-WA        | 2,844                             | 2,844                              |                                    |                       |           |               |                        |                  |               |                   |                  |                |
| <b>Total Distribution</b>                               |              | <b>26,997</b>                     | <b>26,997</b>                      |                                    |                       |           |               |                        |                  |               |                   |                  |                |
| <b>General Plant - 303000</b>                           |              |                                   |                                    |                                    |                       |           |               |                        |                  |               |                   |                  |                |
| 7,4   | CD-AA        | 165,967                           | 120,070                            | 32,200                             | 13,697                |           | 32,200        | 32,200                 |                  | 22,734        | 22,734            | 9,466            | 9,466          |
| 9,4   | CD-AN        | 9,729                             | 7,708                              | 2,021                              |                       |           | 2,021         | 2,021                  |                  | 1,427         | 1,427             | 594              | 594            |
|   | GD-ID        | 4,058                             |                                    | 4,058                              |                       |           | 4,058         | 4,058                  |                  |               |                   | 4,058            | 4,058          |
|   | GD-WA        | 23,425                            |                                    | 23,425                             |                       |           | 23,425        | 23,425                 | 23,425           |               | 23,425            |                  |                |
|   | GD-OR        | 7,778                             |                                    |                                    | 7,778                 |           |               |                        |                  |               |                   |                  |                |
| <b>Total General Plant - 303000</b>                     |              | <b>210,957</b>                    | <b>127,778</b>                     | <b>61,704</b>                      | <b>21,475</b>         |           | <b>27,483</b> | <b>34,221</b>          | <b>61,704</b>    | <b>23,425</b> | <b>24,161</b>     | <b>47,586</b>    | <b>14,118</b>  |
| <b>Miscellaneous IT Intangible Plant - 3031XX</b>       |              |                                   |                                    |                                    |                       |           |               |                        |                  |               |                   |                  |                |
| 7,4   | CD-AA        | 8,441,455                         | 6,107,055                          | 1,637,727                          | 696,673               |           | 1,637,727     | 1,637,727              |                  | 1,156,284     | 1,156,284         | 481,443          | 481,443        |
| 9,4   | CD-AN        | 2,945                             | 2,333                              | 612                                |                       |           | 612           | 612                    |                  | 432           | 432               | 180              | 180            |
| 9,4   | CD-ID        | 4,022                             | 3,186                              | 836                                |                       |           | 836           | 836                    |                  |               |                   | 836              | 836            |
|   | ED-AN        | 188,655                           | 188,655                            |                                    |                       |           |               |                        |                  |               |                   |                  |                |
|   | ED-ID        | 4,747                             | 4,747                              |                                    |                       |           |               |                        |                  |               |                   |                  |                |
|   | ED-WA        | 410,401                           | 410,401                            |                                    |                       |           |               |                        |                  |               |                   |                  |                |
| 8,4   | GD-AA        | 440,317                           |                                    | 309,631                            | 130,686               |           | 309,631       | 309,631                |                  | 218,609       | 218,609           | 91,022           | 91,022         |
| 4   | GD-AN        | 2,353                             |                                    | 2,353                              |                       |           | 2,353         | 2,353                  |                  | 1,661         | 1,661             | 692              | 692            |
|   | GD-OR        | 250                               |                                    |                                    | 250                   |           |               |                        |                  |               |                   |                  |                |
| <b>Total Miscellaneous IT Intangible Plant - 3031XX</b> |              | <b>9,495,145</b>                  | <b>6,716,377</b>                   | <b>1,951,159</b>                   | <b>827,609</b>        |           | <b>836</b>    | <b>1,950,323</b>       | <b>1,951,159</b> |               | <b>1,376,986</b>  | <b>1,376,986</b> | <b>574,173</b> |
| <b>Gas Underground Storage</b>                          |              |                                   |                                    |                                    |                       |           |               |                        |                  |               |                   |                  |                |
| 1   | GD-AN        | 227                               |                                    | 227                                |                       |           |               | 227                    | 227              | 159           | 159               | 68               | 68             |
| <b>Total Gas Underground Storage</b>                    |              | <b>227</b>                        |                                    | <b>227</b>                         |                       |           |               | <b>227</b>             | <b>227</b>       | <b>159</b>    | <b>159</b>        | <b>68</b>        | <b>68</b>      |
| <b>General Plant - 390200, 396200</b>                   |              |                                   |                                    |                                    |                       |           |               |                        |                  |               |                   |                  |                |
| 7,4   | CD-AA        | 28,919                            | 20,922                             | 5,610                              | 2,387                 |           | 5,610         | 5,610                  |                  | 3,961         | 3,961             | 1,649            | 1,649          |
| 4   | ED-AN        | 9,627                             | 9,627                              |                                    |                       |           |               |                        |                  |               |                   |                  |                |
|   | GD-OR        | 3,587                             |                                    |                                    | 3,587                 |           |               |                        |                  |               |                   |                  |                |
| <b>Total General Plant - 390200, 396200</b>             |              | <b>42,133</b>                     | <b>30,549</b>                      | <b>5,610</b>                       | <b>5,974</b>          |           |               | <b>5,610</b>           | <b>5,610</b>     | <b>3,961</b>  | <b>3,961</b>      | <b>1,649</b>     | <b>1,649</b>   |
| <b>Total Amortization Expense</b>                       |              | <b>10,780,023</b>                 | <b>7,906,265</b>                   | <b>2,018,700</b>                   | <b>855,058</b>        |           | <b>28,319</b> | <b>1,990,381</b>       | <b>2,018,700</b> | <b>23,425</b> | <b>1,405,267</b>  | <b>1,428,692</b> | <b>590,008</b> |

**Allocation Ratios:**

| Service -                        | Electric | Gas-North | Gas-South | Jurisdiction -                  | Washington | Idaho   |
|----------------------------------|----------|-----------|-----------|---------------------------------|------------|---------|
| 7 Elec/Gas North/Oregon 4-Factor | 72.346%  | 19.401%   | 8.253%    | 1 System Contract Demand        | 69.990%    | 30.010% |
| 8 Gas North/Oregon 4-Factor      | 0.000%   | 70.320%   | 29.680%   | 4 Jurisdictional 4-Factor Ratio | 70.603%    | 29.397% |
| 9 Elec/Gas North 4-Factor        | 79.221%  | 20.779%   | 0.000%    |                                 |            |         |



|   |                   |
|---|-------------------|
| RESULTS OF OPERATIONS                     | Report ID:        |
| <b>GAS-NORTH ACCUMULATED DEPRECIATION</b> | <b>G-ADEP-12E</b> |
| For Twelve Months Ended August 31, 2013   |                   |
| 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 | ***** GAS-NORTH ***** |                     |                      | ***** WASHINGTON ***** |                     |                      | ***** IDAHO *****   |                    |                     |
|---------------------------------------|------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|---------------------|----------------------|------------------------|---------------------|----------------------|---------------------|--------------------|---------------------|
|                                       |                        |                                   |                                    |                                    | Direct                | Allocated           | Total                | Direct                 | Allocated           | Total                | Direct              | Allocated          | Total               |
| <b>Electric Production</b>            |                        |                                   |                                    |                                    |                       |                     |                      |                        |                     |                      |                     |                    |                     |
| Steam (ED-AN)                         | (282,726,019)          | (282,726,019)                     |                                    |                                    |                       |                     |                      |                        |                     |                      |                     |                    |                     |
| Hydro (ED-AN)                         | (120,684,772)          | (120,684,772)                     |                                    |                                    |                       |                     |                      |                        |                     |                      |                     |                    |                     |
| Other (ED-AN)                         | (82,097,996)           | (82,097,996)                      |                                    |                                    |                       |                     |                      |                        |                     |                      |                     |                    |                     |
| <b>Total Electric Production</b>      | <b>(485,508,787)</b>   | <b>(485,508,787)</b>              |                                    |                                    |                       |                     |                      |                        |                     |                      |                     |                    |                     |
| <b>Electric Transmission</b>          |                        |                                   |                                    |                                    |                       |                     |                      |                        |                     |                      |                     |                    |                     |
| ED-AN                                 | (189,052,570)          | (189,052,570)                     |                                    |                                    |                       |                     |                      |                        |                     |                      |                     |                    |                     |
| <b>Total Electric Transmission</b>    | <b>(189,052,570)</b>   | <b>(189,052,570)</b>              |                                    |                                    |                       |                     |                      |                        |                     |                      |                     |                    |                     |
| <b>Electric Distribution</b>          |                        |                                   |                                    |                                    |                       |                     |                      |                        |                     |                      |                     |                    |                     |
| ED-ID                                 | (149,266,572)          | (149,266,572)                     |                                    |                                    |                       |                     |                      |                        |                     |                      |                     |                    |                     |
| ED-WA                                 | (238,895,856)          | (238,895,856)                     |                                    |                                    |                       |                     |                      |                        |                     |                      |                     |                    |                     |
| <b>Total Electric Distribution</b>    | <b>(388,162,428)</b>   | <b>(388,162,428)</b>              |                                    |                                    |                       |                     |                      |                        |                     |                      |                     |                    |                     |
| <b>Gas Underground Storage</b>        |                        |                                   |                                    |                                    |                       |                     |                      |                        |                     |                      |                     |                    |                     |
| 1 GD-AN                               | (12,738,774)           |                                   | (12,738,774)                       |                                    | (12,738,774)          | (12,738,774)        |                      | (8,915,868)            | (8,915,868)         |                      | (3,822,906)         | (3,822,906)        |                     |
| GD-OR                                 | (476,937)              |                                   |                                    | (476,937)                          |                       |                     |                      |                        |                     |                      |                     |                    |                     |
| <b>Total Gas Underground Storage</b>  | <b>(13,215,711)</b>    |                                   | <b>(12,738,774)</b>                | <b>(476,937)</b>                   | <b>(12,738,774)</b>   | <b>(12,738,774)</b> |                      | <b>(8,915,868)</b>     | <b>(8,915,868)</b>  |                      | <b>(3,822,906)</b>  | <b>(3,822,906)</b> |                     |
| <b>Gas Distribution</b>               |                        |                                   |                                    |                                    |                       |                     |                      |                        |                     |                      |                     |                    |                     |
| 6 GD-AN                               | (1,485,259)            |                                   | (1,485,259)                        |                                    | (1,485,259)           | (1,485,259)         |                      | (1,027,175)            | (1,027,175)         |                      | (458,084)           | (458,084)          |                     |
| GD-ID                                 | (54,355,521)           |                                   | (54,355,521)                       |                                    | (54,355,521)          | (54,355,521)        |                      |                        |                     | (54,355,521)         |                     | (54,355,521)       |                     |
| GD-WA                                 | (108,637,155)          |                                   | (108,637,155)                      |                                    | (108,637,155)         | (108,637,155)       | (108,637,155)        |                        |                     |                      |                     |                    |                     |
| GD-OR                                 | (88,976,644)           |                                   |                                    | (88,976,644)                       |                       |                     |                      |                        |                     |                      |                     |                    |                     |
| <b>Total Gas Distribution</b>         | <b>(253,454,579)</b>   |                                   | <b>(164,477,935)</b>               | <b>(88,976,644)</b>                | <b>(162,992,676)</b>  | <b>(1,485,259)</b>  | <b>(164,477,935)</b> | <b>(108,637,155)</b>   | <b>(1,027,175)</b>  | <b>(109,664,330)</b> | <b>(54,355,521)</b> | <b>(458,084)</b>   | <b>(54,813,605)</b> |
| <b>General Plant</b>                  |                        |                                   |                                    |                                    |                       |                     |                      |                        |                     |                      |                     |                    |                     |
| ED-AN                                 | (35,482,797)           | (35,482,797)                      |                                    |                                    |                       |                     |                      |                        |                     |                      |                     |                    |                     |
| ED-ID                                 | (5,971,611)            | (5,971,611)                       |                                    |                                    |                       |                     |                      |                        |                     |                      |                     |                    |                     |
| ED-WA                                 | (12,042,057)           | (12,042,057)                      |                                    |                                    |                       |                     |                      |                        |                     |                      |                     |                    |                     |
| 7,4 CD-AA                             | (33,112,414)           | (23,955,507)                      | (6,424,139)                        | (2,732,768)                        | (6,424,139)           | (6,424,139)         |                      | (4,535,635)            | (4,535,635)         |                      | (1,888,504)         | (1,888,504)        |                     |
| 9,4 CD-AN                             | (11,267,646)           | (8,926,342)                       | (2,341,304)                        |                                    | (2,341,304)           | (2,341,304)         |                      | (1,653,031)            | (1,653,031)         |                      | (688,273)           | (688,273)          |                     |
| 9 CD-ID                               | (4,639,948)            | (3,675,813)                       | (964,135)                          |                                    | (964,135)             | (964,135)           |                      |                        |                     | (964,135)            |                     | (964,135)          |                     |
| 9 CD-WA                               | (2,311,145)            | (1,830,912)                       | (480,233)                          |                                    | (480,233)             | (480,233)           | (480,233)            |                        |                     | (480,233)            |                     |                    |                     |
| 8,4 GD-AA                             | (1,422,289)            |                                   | (1,000,154)                        | (422,135)                          | (1,000,154)           | (1,000,154)         |                      | (706,139)              | (706,139)           |                      | (294,015)           | (294,015)          |                     |
| 4 GD-AN                               | (1,490,962)            |                                   | (1,490,962)                        |                                    | (1,490,962)           | (1,490,962)         |                      | (1,052,664)            | (1,052,664)         |                      | (438,298)           | (438,298)          |                     |
| GD-ID                                 | (1,119,367)            |                                   | (1,119,367)                        |                                    | (1,119,367)           | (1,119,367)         |                      |                        |                     | (1,119,367)          |                     | (1,119,367)        |                     |
| GD-WA                                 | (2,758,752)            |                                   | (2,758,752)                        |                                    | (2,758,752)           | (2,758,752)         | (2,758,752)          |                        |                     | (2,758,752)          |                     |                    |                     |
| GD-OR                                 | (3,761,609)            |                                   |                                    | (3,761,609)                        |                       |                     |                      |                        |                     |                      |                     |                    |                     |
| <b>Total General Plant</b>            | <b>(115,380,597)</b>   | <b>(91,885,039)</b>               | <b>(16,579,046)</b>                | <b>(6,916,512)</b>                 | <b>(5,322,487)</b>    | <b>(11,256,559)</b> | <b>(16,579,046)</b>  | <b>(3,238,985)</b>     | <b>(7,947,469)</b>  | <b>(11,186,454)</b>  | <b>(2,083,502)</b>  | <b>(3,309,090)</b> | <b>(5,392,592)</b>  |
| <b>Total Accumulated Depreciation</b> | <b>(1,444,774,672)</b> | <b>(1,154,608,824)</b>            | <b>(193,795,755)</b>               | <b>(96,370,093)</b>                | <b>(168,315,163)</b>  | <b>(25,480,592)</b> | <b>(193,795,755)</b> | <b>(111,876,140)</b>   | <b>(17,890,512)</b> | <b>(129,766,652)</b> | <b>(56,439,023)</b> | <b>(7,590,080)</b> | <b>(64,029,103)</b> |

| Allocation Ratios: |                                | Electric | Gas-North | Gas-South | Jurisdiction - |                               | Washington | Idaho   |
|--------------------|--------------------------------|----------|-----------|-----------|----------------|-------------------------------|------------|---------|
| 7                  | Elec/Gas North/Oregon 4-Factor | 72.346%  | 19.401%   | 8.253%    | 1              | System Contract Demand        | 69.990%    | 30.010% |
| 8                  | Gas North/Oregon 4-Factor      | 0.000%   | 70.320%   | 29.680%   | 4              | Jurisdictional 4-Factor Ratio | 70.603%    | 29.397% |
| 9                  | Elec/Gas North 4-Factor        | 79.221%  | 20.779%   | 0.000%    | 6              | Actual Therms Purchased       | 69.158%    | 30.842% |

RESULTS OF OPERATIONS  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
 For Twelve Months Ended August 31, 2013  
 Ending Balance Basis

Report ID:  
**G-AAAMT-12E**

AVISTA UTILITIES

| Ref/Basis   | System | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** |           |                    | ***** WASHINGTON ***** |                    |                    | ***** IDAHO *****  |                    |                    |                    |                    |
|---|--------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|-----------|--------------------|------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   |        |                                   |                                    |                                    | Direct                | Allocated | Total              | Direct                 | Allocated          | Total              | Direct             | Allocated          | Total              |                    |                    |
| <b>Production/Transmission</b>                          |        |                                   |                                    |                                    |                       |           |                    |                        |                    |                    |                    |                    |                    |                    |                    |
| Franchises (302000)                                     | ED-AN  | (7,080,020)                       | (7,080,020)                        |                                    |                       |           |                    |                        |                    |                    |                    |                    |                    |                    |                    |
| Misc. Intangible Pft (303000)                           | ED-AN  | (671,192)                         | (671,192)                          |                                    |                       |           |                    |                        |                    |                    |                    |                    |                    |                    |                    |
| <b>Total Production/Transmission</b>                    |        | <b>(7,751,212)</b>                | <b>(7,751,212)</b>                 |                                    |                       |           |                    |                        |                    |                    |                    |                    |                    |                    |                    |
| <b>Distribution</b>                                     |        |                                   |                                    |                                    |                       |           |                    |                        |                    |                    |                    |                    |                    |                    |                    |
| Franchises (302000)                                     | ED-WA  | (88,879)                          | (88,879)                           |                                    |                       |           |                    |                        |                    |                    |                    |                    |                    |                    |                    |
| Misc. Intangible Pft (303000)                           | ED-WA  | (24,239)                          | (24,239)                           |                                    |                       |           |                    |                        |                    |                    |                    |                    |                    |                    |                    |
| <b>Total Distribution</b>                               |        | <b>(113,118)</b>                  | <b>(113,118)</b>                   |                                    |                       |           |                    |                        |                    |                    |                    |                    |                    |                    |                    |
| <b>General Plant - 303000</b>                           |        |                                   |                                    |                                    |                       |           |                    |                        |                    |                    |                    |                    |                    |                    |                    |
| 7,4   | CD-AA  | (165,967)                         | (120,070)                          | (32,200)                           | (13,697)              |           | (32,200)           | (32,200)               |                    | (22,734)           | (22,734)           |                    | (9,466)            | (9,466)            |                    |
| 9,4   | CD-AN  | (54,609)                          | (43,262)                           | (11,347)                           |                       |           | (11,347)           | (11,347)               |                    | (8,011)            | (8,011)            |                    | (3,336)            | (3,336)            |                    |
|   | GD-ID  | (45,676)                          |                                    | (45,676)                           |                       |           | (45,676)           | (45,676)               |                    |                    |                    | (45,676)           |                    | (45,676)           |                    |
|   | GD-WA  | (84,220)                          |                                    | (84,220)                           |                       |           | (84,220)           | (84,220)               | (84,220)           |                    |                    |                    |                    |                    |                    |
|   | GD-OR  | (53,875)                          |                                    | (53,875)                           |                       |           |                    |                        |                    |                    |                    |                    |                    |                    |                    |
| <b>Total General Plant - 303000</b>                     |        | <b>(404,347)</b>                  | <b>(163,332)</b>                   | <b>(173,443)</b>                   | <b>(67,572)</b>       |           | <b>(129,896)</b>   | <b>(43,547)</b>        | <b>(173,443)</b>   | <b>(84,220)</b>    | <b>(30,745)</b>    | <b>(114,965)</b>   | <b>(45,676)</b>    | <b>(12,802)</b>    | <b>(58,478)</b>    |
| <b>Miscellaneous IT Intangible Plant - 3031XX</b>       |        |                                   |                                    |                                    |                       |           |                    |                        |                    |                    |                    |                    |                    |                    |                    |
| 7,4   | CD-AA  | (25,196,266)                      | (18,228,491)                       | (4,888,328)                        | (2,079,447)           |           | (4,888,328)        | (4,888,328)            |                    | (3,451,306)        | (3,451,306)        |                    | (1,437,022)        | (1,437,022)        |                    |
| 9,4   | CD-AN  | (2,945)                           | (2,333)                            | (612)                              |                       |           | (612)              | (612)                  |                    | (432)              | (432)              |                    | (180)              | (180)              |                    |
| 9   | CD-ID  | (4,022)                           | (3,186)                            | (836)                              |                       |           | (836)              | (836)                  |                    |                    |                    | (836)              |                    | (836)              |                    |
|   | ED-AN  | (519,392)                         | (519,392)                          |                                    |                       |           |                    |                        |                    |                    |                    |                    |                    |                    |                    |
|   | ED-ID  | (6,910)                           | (6,910)                            |                                    |                       |           |                    |                        |                    |                    |                    |                    |                    |                    |                    |
|   | ED-WA  | (744,544)                         | (744,544)                          |                                    |                       |           |                    |                        |                    |                    |                    |                    |                    |                    |                    |
| 8,4   | GD-AA  | (1,079,515)                       |                                    | (759,115)                          | (320,400)             |           | (759,115)          | (759,115)              |                    | (535,958)          | (535,958)          |                    | (223,157)          | (223,157)          |                    |
| 4   | GD-AN  | (8,997)                           |                                    | (8,997)                            |                       |           | (8,997)            | (8,997)                |                    | (6,352)            | (6,352)            |                    | (2,645)            | (2,645)            |                    |
|   | GD-OR  | (900)                             |                                    | (900)                              |                       |           |                    |                        |                    |                    |                    |                    |                    |                    |                    |
| <b>Total Miscellaneous IT Intangible Plant - 3031XX</b> |        | <b>(27,563,491)</b>               | <b>(19,504,856)</b>                | <b>(5,657,888)</b>                 | <b>(2,400,747)</b>    |           | <b>(5,657,052)</b> | <b>(5,657,888)</b>     |                    | <b>(3,994,048)</b> | <b>(3,994,048)</b> |                    | <b>(1,663,004)</b> | <b>(1,663,840)</b> |                    |
| <b>Gas Underground Storage</b>                          |        |                                   |                                    |                                    |                       |           |                    |                        |                    |                    |                    |                    |                    |                    |                    |
| 1   | GD-AN  | (239,556)                         |                                    | (239,556)                          |                       |           | (239,556)          | (239,556)              |                    | (167,665)          | (167,665)          |                    | (71,891)           | (71,891)           |                    |
| <b>Total Gas Underground Storage</b>                    |        | <b>(239,556)</b>                  |                                    | <b>(239,556)</b>                   |                       |           | <b>(239,556)</b>   | <b>(239,556)</b>       |                    | <b>(167,665)</b>   | <b>(167,665)</b>   |                    | <b>(71,891)</b>    | <b>(71,891)</b>    |                    |
| <b>General Plant - 390200, 396200</b>                   |        |                                   |                                    |                                    |                       |           |                    |                        |                    |                    |                    |                    |                    |                    |                    |
| 7,4   | CD-AA  | (178,231)                         | (128,943)                          | (34,579)                           | (14,709)              |           | (34,579)           | (34,579)               |                    | (24,414)           | (24,414)           |                    | (10,165)           | (10,165)           |                    |
| 9   | CD-ID  | (4,538)                           | (3,595)                            | (943)                              |                       |           | (943)              | (943)                  |                    |                    |                    | (943)              |                    | (943)              |                    |
| 9   | CD-WA  | (8,332)                           | (6,601)                            | (1,731)                            |                       |           | (1,731)            | (1,731)                | (1,731)            |                    |                    |                    |                    |                    |                    |
| 4   | ED-AN  | (50,964)                          | (50,964)                           |                                    |                       |           |                    |                        |                    |                    |                    |                    |                    |                    |                    |
|   | ED-WA  | (110,678)                         | (110,678)                          |                                    |                       |           |                    |                        |                    |                    |                    |                    |                    |                    |                    |
|   | GD-WA  | (1,863)                           |                                    | (1,863)                            |                       |           | (1,863)            | (1,863)                | (1,863)            |                    |                    |                    |                    |                    |                    |
|   | GD-OR  | (51,340)                          |                                    | (51,340)                           |                       |           |                    |                        |                    |                    |                    |                    |                    |                    |                    |
| <b>Total General Plant - 390200, 396200</b>             |        | <b>(405,946)</b>                  | <b>(300,781)</b>                   | <b>(39,116)</b>                    | <b>(66,049)</b>       |           | <b>(4,537)</b>     | <b>(34,579)</b>        | <b>(39,116)</b>    | <b>(3,594)</b>     | <b>(24,414)</b>    | <b>(28,008)</b>    | <b>(943)</b>       | <b>(10,165)</b>    | <b>(11,108)</b>    |
| <b>Total Accumulated Amortization</b>                   |        | <b>(36,477,670)</b>               | <b>(27,833,299)</b>                | <b>(6,110,003)</b>                 | <b>(2,534,368)</b>    |           | <b>(134,433)</b>   | <b>(5,974,734)</b>     | <b>(6,110,003)</b> | <b>(87,814)</b>    | <b>(4,216,872)</b> | <b>(4,304,686)</b> | <b>(46,619)</b>    | <b>(1,757,862)</b> | <b>(1,805,317)</b> |

**Allocation Ratios:**

| Service-                         | Electric | Gas-North | Gas-South | Jurisdiction -                  | Washington | Idaho   |
|----------------------------------|----------|-----------|-----------|---------------------------------|------------|---------|
| 7 Elec/Gas North/Oregon 4-Factor | 72.346%  | 19.401%   | 8.253%    | 1 System Contract Demand        | 69.990%    | 30.010% |
| 8 Gas North/Oregon 4-Factor      | 0.000%   | 70.320%   | 29.680%   | 4 Jurisdictional 4-Factor Ratio | 70.603%    | 29.397% |
| 9 Elec/Gas North 4-Factor        | 79.221%  | 20.779%   | 0.000%    |                                 |            |         |

|   |            |
|---|------------|
| RESULTS OF OPERATIONS                   | Report ID: |
| COMMON GENERAL PLANT                    | C-GPL-12E  |
| For Twelve Months Ended August 31, 2013 |            |
| Ending Balance Basis                    |            |

AVISTA UTILITIES

Gas-North 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              | 398,664            | 13,611            | 362,279          | 22,774            | 398,664           | 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                   | 704,242            | 0                 | 0                | 0                 | 0                 | 0                | 0                | 0                 | 0                 | 704,242          | 0                | 704,242          |
| 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>6,725,130</b>   | <b>386,513</b>    | <b>708,653</b>   | <b>3,108,652</b>  | <b>4,203,818</b>  | <b>574,973</b>   | <b>90,851</b>    | <b>826,151</b>    | <b>1,491,975</b>  | <b>704,242</b>   | <b>325,095</b>   | <b>1,029,337</b> |
|   | 390XXX  | Structures & Improvements    |                    |                   |                  |                   |                   |                  |                  |                   |                   |                  |                  |                  |
| 99  |         | ED-WA / ID / AN              | 6,698,125          | 930,406           | 2,106,027        | 3,661,692         | 6,698,125         | 0                | 0                | 0                 | 0                 | 0                | 0                | 0                |
| 99  |         | GD-WA / ID / AN              | 2,177,767          | 0                 | 0                | 0                 | 0                 | 2,177,767        | 0                | 0                 | 2,177,767         | 0                | 0                | 0                |
| 99  |         | GD-OR / AS                   | 3,529,353          | 0                 | 0                | 0                 | 0                 | 0                | 0                | 0                 | 0                 | 3,529,353        | 0                | 3,529,353        |
| 8   |         | GD-AA                        | 0                  | 0                 | 0                | 0                 | 0                 | 0                | 0                | 0                 | 0                 | 0                | 0                | 0                |
| 7   |         | CD-AA                        | 69,825,953         | 0                 | 0                | 50,516,284        | 50,516,284        | 0                | 0                | 13,546,933        | 13,546,933        | 0                | 5,762,736        | 5,762,736        |
| 9   |         | CD-WA / ID / AN              | 22,194,616         | 5,601,359         | 4,403,135        | 7,578,303         | 17,582,797        | 1,469,189        | 1,154,905        | 1,987,725         | 4,611,819         | 0                | 0                | 0                |
|   |         | <b>TOTAL ACCOUNT</b>         | <b>104,425,814</b> | <b>6,531,765</b>  | <b>6,509,162</b> | <b>61,756,279</b> | <b>74,797,206</b> | <b>3,646,956</b> | <b>1,154,905</b> | <b>15,534,658</b> | <b>20,336,519</b> | <b>3,529,353</b> | <b>5,762,736</b> | <b>9,292,089</b> |
|   | 391XXX  | Office Furniture & Equipment |                    |                   |                  |                   |                   |                  |                  |                   |                   |                  |                  |                  |
| 99  |         | ED-WA / ID / AN              | 8,040,943          | 2,312,759         | 14,649           | 5,713,535         | 8,040,943         | 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                        | 48,239,973         | 0                 | 0                | 34,899,691        | 34,899,691        | 0                | 0                | 9,359,037         | 9,359,037         | 0                | 3,981,245        | 3,981,245        |
| 9   |         | CD-WA / ID / AN              | 106,301            | 0                 | 11,050           | 73,163            | 84,213            | 0                | 2,898            | 19,190            | 22,088            | 0                | 0                | 0                |
|   |         | <b>TOTAL ACCOUNT</b>         | <b>56,864,043</b>  | <b>2,312,759</b>  | <b>25,699</b>    | <b>40,686,389</b> | <b>43,024,847</b> | <b>0</b>         | <b>2,898</b>     | <b>9,715,505</b>  | <b>9,718,403</b>  | <b>0</b>         | <b>4,120,793</b> | <b>4,120,793</b> |
|   | 392XXX  | Transportation Equipment     |                    |                   |                  |                   |                   |                  |                  |                   |                   |                  |                  |                  |
| 99  |         | ED-WA / ID / AN              | 19,621,638         | 9,196,388         | 3,342,702        | 7,082,548         | 19,621,638        | 0                | 0                | 0                 | 0                 | 0                | 0                | 0                |
| 99  |         | GD-WA / ID / AN              | 8,057,631          | 0                 | 0                | 0                 | 0                 | 5,158,782        | 1,624,265        | 1,274,584         | 8,057,631         | 0                | 0                | 0                |
| 99  |         | GD-OR / AS                   | 2,798,277          | 0                 | 0                | 0                 | 0                 | 0                | 0                | 0                 | 0                 | 2,798,277        | 0                | 2,798,277        |
| 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              | 5,147,068          | 1,566,443         | 812,299          | 1,698,817         | 4,077,559         | 410,865          | 213,059          | 445,585           | 1,069,509         | 0                | 0                | 0                |
|   |         | <b>TOTAL ACCOUNT</b>         | <b>36,154,411</b>  | <b>10,762,831</b> | <b>4,155,001</b> | <b>9,164,652</b>  | <b>24,082,484</b> | <b>5,569,647</b> | <b>1,837,324</b> | <b>1,822,955</b>  | <b>9,229,926</b>  | <b>2,798,277</b> | <b>43,724</b>    | <b>2,842,001</b> |

|   |            |
|---|------------|
| RESULTS OF OPERATIONS                   | Report ID: |
| COMMON GENERAL PLANT                    | C-GPL-12E  |
| For Twelve Months Ended August 31, 2013 |            |
| Ending Balance Basis                    |            |

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis | Account | Description                     | ***** ELECTRIC ***** |             |                |           | ***** GAS NORTH ***** |             |                |           | ***** OREGON GAS ***** |                 |           |           |
|-----------|---------|---------------------------------|----------------------|-------------|----------------|-----------|-----------------------|-------------|----------------|-----------|------------------------|-----------------|-----------|-----------|
|           |         |                                 | Total                | Direct - Wa | Direct - Idaho | Allocated | Total                 | Direct - Wa | Direct - Idaho | Allocated | Total                  | Direct - Oregon | Allocated | Total     |
|           | 393000  | Stores Equipment                |                      |             |                |           |                       |             |                |           |                        |                 |           |           |
| 99        |         | ED-WA / ID / AN                 | 395,329              | 10,739      | 14,745         | 369,845   | 395,329               | 0           | 0              | 0         | 0                      | 0               | 0         |           |
| 99        |         | GD-WA / ID / AN                 | 84,271               | 0           | 0              | 0         | 0                     | 84,271      | 0              | 0         | 84,271                 | 0               | 0         |           |
| 99        |         | GD-OR / AS                      | 57,227               | 0           | 0              | 0         | 0                     | 0           | 0              | 0         | 57,227                 | 0               | 57,227    |           |
| 8         |         | GD-AA                           | 0                    | 0           | 0              | 0         | 0                     | 0           | 0              | 0         | 0                      | 0               | 0         |           |
| 7         |         | CD-AA                           | 0                    | 0           | 0              | 0         | 0                     | 0           | 0              | 0         | 0                      | 0               | 0         |           |
| 9         |         | CD-WA / ID / AN                 | 2,283,654            | 110,638     | 141,541        | 1,556,955 | 1,809,134             | 29,019      | 37,125         | 408,376   | 474,520                | 0               | 0         |           |
|           |         | TOTAL ACCOUNT                   | 2,820,481            | 121,377     | 156,286        | 1,926,800 | 2,204,463             | 113,290     | 37,125         | 408,376   | 558,791                | 57,227          | 0         | 57,227    |
|           | 394000  | Tools, Shop, & Garage Equipment |                      |             |                |           |                       |             |                |           |                        |                 |           |           |
| 99        |         | ED-WA / ID / AN                 | 3,252,671            | 1,120,044   | 354,603        | 1,778,024 | 3,252,671             | 0           | 0              | 0         | 0                      | 0               | 0         |           |
| 99        |         | GD-WA / ID / AN                 | 3,000,734            | 0           | 0              | 0         | 0                     | 2,131,312   | 451,346        | 418,076   | 3,000,734              | 0               | 0         |           |
| 99        |         | GD-OR / AS                      | 913,406              | 0           | 0              | 0         | 0                     | 0           | 0              | 0         | 0                      | 913,406         | 913,406   |           |
| 8         |         | GD-AA                           | 1,376,106            | 0           | 0              | 0         | 0                     | 0           | 0              | 967,678   | 967,678                | 0               | 408,428   |           |
| 7         |         | CD-AA                           | 8,913,441            | 0           | 0              | 6,448,518 | 6,448,518             | 0           | 0              | 1,729,297 | 1,729,297              | 0               | 735,626   |           |
| 9         |         | CD-WA / ID / AN                 | 377,109              | 44,900      | 25,093         | 228,756   | 298,749               | 11,777      | 6,582          | 60,001    | 78,360                 | 0               | 0         |           |
|           |         | TOTAL ACCOUNT                   | 17,833,467           | 1,164,944   | 379,696        | 8,455,298 | 9,999,938             | 2,143,089   | 457,928        | 3,175,052 | 5,776,069              | 913,406         | 1,144,054 | 2,057,460 |
|           | 395000  | Laboratory Equipment            |                      |             |                |           |                       |             |                |           |                        |                 |           |           |
| 99        |         | ED-WA / ID / AN                 | 923,606              | 164,888     | 81,624         | 677,094   | 923,606               | 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         |           |
| 99        |         | GD-OR / AS                      | 152,474              | 0           | 0              | 0         | 0                     | 0           | 0              | 0         | 0                      | 152,474         | 152,474   |           |
| 8         |         | GD-AA                           | 82,554               | 0           | 0              | 0         | 0                     | 0           | 0              | 58,052    | 58,052                 | 0               | 24,502    |           |
| 7         |         | CD-AA                           | 355,663              | 0           | 0              | 257,308   | 257,308               | 0           | 0              | 69,002    | 69,002                 | 0               | 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         |           |
|           |         | TOTAL ACCOUNT                   | 1,849,131            | 172,844     | 84,164         | 1,053,218 | 1,310,226             | 57,932      | 18,879         | 255,765   | 332,576                | 152,474         | 53,855    | 206,329   |

|   |            |
|---|------------|
| RESULTS OF OPERATIONS                   | Report ID: |
| COMMON GENERAL PLANT                    | C-GPL-12E  |
| For Twelve Months Ended August 31, 2013 |            |
| Ending Balance Basis                    |            |

AVISTA UTILITIES

Gas-North 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             |
|           | 396XXX  | Power Operated Equipment   |                      |                   |                   |                    |                       |                   |                  |                   |                        |                  |                   |                   |
| 99        |         | ED-WA / ID / AN            | 39,188,916           | 18,083,802        | 10,702,124        | 10,402,990         | 39,188,916            | 0                 | 0                | 0                 | 0                      | 0                | 0                 |                   |
| 99        |         | GD-WA / ID / AN            | 4,609,983            | 0                 | 0                 | 0                  | 0                     | 2,824,958         | 954,531          | 830,494           | 4,609,983              | 0                | 0                 |                   |
| 99        |         | GD-OR / AS                 | 43,834               | 0                 | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 43,834           | 0                 |                   |
| 8         |         | GD-AA                      | 0                    | 0                 | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 0                | 0                 |                   |
| 7         |         | CD-AA                      | 554,037              | 0                 | 0                 | 400,823            | 400,823               | 0                 | 0                | 107,489           | 107,489                | 0                | 45,725            |                   |
| 9         |         | CD-WA / ID / AN            | 1,520,558            | 258,924           | 410,518           | 535,159            | 1,204,601             | 67,914            | 107,675          | 140,368           | 315,957                | 0                | 0                 |                   |
|           |         | <b>TOTAL ACCOUNT</b>       | <b>45,917,328</b>    | <b>18,342,726</b> | <b>11,112,642</b> | <b>11,338,972</b>  | <b>40,794,340</b>     | <b>2,892,872</b>  | <b>1,062,206</b> | <b>1,078,351</b>  | <b>5,033,429</b>       | <b>43,834</b>    | <b>45,725</b>     | <b>89,559</b>     |
|           | 397XXX  | Communication Equipment    |                      |                   |                   |                    |                       |                   |                  |                   |                        |                  |                   |                   |
| 99        |         | ED-WA / ID / AN            | 50,027,586           | 9,739,980         | 2,864,317         | 37,423,289         | 50,027,586            | 0                 | 0                | 0                 | 0                      | 0                | 0                 |                   |
| 99        |         | GD-WA / ID / AN            | 1,144,176            | 0                 | 0                 | 0                  | 0                     | 592,123           | 458,634          | 93,419            | 1,144,176              | 0                | 0                 |                   |
| 99        |         | GD-OR / AS                 | 994,441              | 0                 | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 994,441          | 0                 |                   |
| 8         |         | GD-AA                      | 992,932              | 0                 | 0                 | 0                  | 0                     | 0                 | 0                | 698,230           | 698,230                | 0                | 294,702           |                   |
| 7         |         | CD-AA                      | 19,600,458           | 0                 | 0                 | 14,180,147         | 14,180,147            | 0                 | 0                | 3,802,685         | 3,802,685              | 0                | 1,617,626         |                   |
| 9         |         | CD-WA / ID / AN            | 13,072,167           | 400,593           | 3,211,246         | 6,744,062          | 10,355,901            | 105,072           | 842,283          | 1,768,911         | 2,716,266              | 0                | 0                 |                   |
|           |         | <b>TOTAL ACCOUNT</b>       | <b>85,831,760</b>    | <b>10,140,573</b> | <b>6,075,563</b>  | <b>58,347,498</b>  | <b>74,563,634</b>     | <b>697,195</b>    | <b>1,300,917</b> | <b>6,363,245</b>  | <b>8,361,357</b>       | <b>994,441</b>   | <b>1,912,328</b>  | <b>2,906,769</b>  |
|           | 398000  | Miscellaneous Equipment    |                      |                   |                   |                    |                       |                   |                  |                   |                        |                  |                   |                   |
| 99        |         | ED-WA / ID / AN            | 42,849               | 0                 | 2,299             | 40,550             | 42,849                | 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                      | 444,595              | 0                 | 0                 | 321,647            | 321,647               | 0                 | 0                | 86,256            | 86,256                 | 0                | 36,692            |                   |
| 9         |         | CD-WA / ID / AN            | 10,115               | 3,981             | 41                | 3,991              | 8,013                 | 1,044             | 11               | 1,047             | 2,102                  | 0                | 0                 |                   |
|           |         | <b>TOTAL ACCOUNT</b>       | <b>499,926</b>       | <b>3,981</b>      | <b>2,340</b>      | <b>366,188</b>     | <b>372,509</b>        | <b>1,044</b>      | <b>11</b>        | <b>87,303</b>     | <b>88,358</b>          | <b>2,367</b>     | <b>36,692</b>     | <b>39,059</b>     |
|           |         | <b>TOTAL GENERAL PLANT</b> | <b>358,921,491</b>   | <b>49,940,313</b> | <b>29,209,206</b> | <b>196,203,946</b> | <b>275,353,465</b>    | <b>15,696,998</b> | <b>5,963,044</b> | <b>39,267,361</b> | <b>60,927,403</b>      | <b>9,195,621</b> | <b>13,445,002</b> | <b>22,640,623</b> |

ALLOCATION RATIOS:

|       |    |                                |          |         |         |         |
|-------|----|--------------------------------|----------|---------|---------|---------|
| G-ALL | 7  | Elec/Gas North/Oregon 4-Factor | 100.000% | 72.346% | 19.401% | 8.253%  |
| G-ALL | 8  | Gas North/Oregon 4-Factor      | 100.000% | 0.000%  | 70.320% | 29.680% |
| G-ALL | 9  | Elec/Gas North 4-Factor        | 100.000% | 79.221% | 20.779% | 0.000%  |
| G-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 August 31, 2013 |            |
| Ending Balance Basis                    |            |

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis | Account | Description                               | ***** ELECTRIC ***** |             |                |            | ***** GAS NORTH ***** |             |                |            | ***** OREGON GAS ***** |         |           |           |
|-----------|---------|---|----------------------|-------------|----------------|------------|-----------------------|-------------|----------------|------------|------------------------|---------|-----------|-----------|
|           |         |   | Total                | Direct - Wa | Direct - Idaho | Allocated  | Total                 | Direct - Wa | Direct - Idaho | Allocated  | Total                  | Direct  | Allocated | Total     |
|           | 303000  | Intangible Plant                          |                      |             |                |            |                       |             |                |            |                        |         |           |           |
| 99        |         | ED-WA / ID / AN                           | 2,101,673            | 153,179     | 0              | 1,948,494  | 2,101,673             | 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         |           |
| 99        |         | GD-OR / AS                                | 410,126              | 0           | 0              | 0          | 0                     | 0           | 0              | 0          | 0                      | 410,126 | 0         |           |
| 8         |         | GD-AA                                     | 0                    | 0           | 0              | 0          | 0                     | 0           | 0              | 0          | 0                      | 0       | 0         |           |
| 7         |         | CD-AA                                     | 4,299,260            | 0           | 0              | 3,110,343  | 3,110,343             | 0           | 0              | 834,099    | 834,099                | 0       | 354,818   |           |
| 9         |         | CD-WA / ID / AN                           | 194,058              | 0           | 0              | 153,735    | 153,735               | 0           | 0              | 40,323     | 40,323                 | 0       | 0         |           |
|           |         | TOTAL ACCOUNT                             | 8,151,135            | 153,179     | 0              | 5,212,572  | 5,365,751             | 964,981     | 181,037        | 874,422    | 2,020,440              | 410,126 | 354,818   | 764,944   |
|           | 303100  | Misc Intangible Plant--Mainframe Software |                      |             |                |            |                       |             |                |            |                        |         |           |           |
| 99        |         | ED-WA / ID / AN                           | 3,055,628            | 2,075,057   | 23,524         | 957,047    | 3,055,628             | 0           | 0              | 0          | 0                      | 0       | 0         |           |
| 99        |         | GD-WA / ID / AN                           | 0                    | 0           | 0              | 0          | 0                     | 0           | 0              | 0          | 0                      | 0       | 0         |           |
| 99        |         | GD-OR / AS                                | 0                    | 0           | 0              | 0          | 0                     | 0           | 0              | 0          | 0                      | 0       | 0         |           |
| 8         |         | GD-AA                                     | 2,176,401            | 0           | 0              | 0          | 0                     | 0           | 0              | 1,530,445  | 1,530,445              | 0       | 645,956   |           |
| 7         |         | CD-AA                                     | 46,385,062           | 0           | 0              | 33,557,737 | 33,557,737            | 0           | 0              | 8,999,166  | 8,999,166              | 0       | 3,828,159 |           |
| 9         |         | CD-WA / ID / AN                           | 104,537              | 0           | 42,501         | 40,314     | 82,815                | 0           | 11,148         | 10,574     | 21,722                 | 0       | 0         |           |
|           |         | TOTAL ACCOUNT                             | 51,721,628           | 2,075,057   | 66,025         | 34,555,098 | 36,696,180            | 0           | 11,148         | 10,540,185 | 10,551,333             | 0       | 4,474,115 | 4,474,115 |
|           | 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         |           |
| 99        |         | GD-WA / ID / AN                           | 11,526               | 0           | 0              | 0          | 0                     | 0           | 0              | 11,526     | 11,526                 | 0       | 0         |           |
| 99        |         | GD-OR / AS                                | 1,231                | 0           | 0              | 0          | 0                     | 0           | 0              | 0          | 0                      | 1,231   | 0         |           |
| 8         |         | GD-AA                                     | 0                    | 0           | 0              | 0          | 0                     | 0           | 0              | 0          | 0                      | 0       | 0         |           |
| 7         |         | CD-AA                                     | 4,277,440            | 0           | 0              | 3,094,557  | 3,094,557             | 0           | 0              | 829,866    | 829,866                | 0       | 353,017   |           |
| 8         |         | CD-WA / ID / AN                           | 0                    | 0           | 0              | 0          | 0                     | 0           | 0              | 0          | 0                      | 0       | 0         |           |
|           |         | TOTAL ACCOUNT                             | 4,353,487            | 0           | 0              | 3,157,847  | 3,157,847             | 0           | 0              | 841,392    | 841,392                | 1,231   | 353,017   | 354,248   |
|           |         | TOTAL                                     | 64,226,250           | 2,228,236   | 66,025         | 42,925,517 | 45,219,778            | 964,981     | 192,185        | 12,255,999 | 13,413,165             | 411,357 | 5,181,950 | 5,593,307 |

ALLOCATION RATIOS:

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

|   |                                |
|---|--------------------------------|
| <b>RESULTS OF OPERATIONS</b>                                    | Report ID:<br><b>C-DTX-12E</b> |
| <b>COMMON ACCUMULATED DEFERRED FIT</b>                          |                                |
| For Twelve Months Ended August 31, 2013<br>Ending Balance Basis |                                |

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis                                    | Account | Description     | Total               | Electric            | Gas North          | Oregon Gas         |
|--|---------|-----------------|---------------------|---------------------|--------------------|--------------------|
| Deferred FIT - Common Plant (For Report APL) |         |                 |                     |                     |                    |                    |
| 7  | 282900  | CD-AA           | (36,454,271)        | (26,373,207)        | (7,072,493)        | (3,008,571)        |
| 8  | 282900  | GD-AA           | 0                   | 0                   | 0                  | 0                  |
| 9  | 282900  | CD-WA / ID / AN | (1,942,389)         | (1,538,780)         | (403,609)          | 0                  |
| 7  | 283750  | CD-AA           | (309,026)           | (223,568)           | (59,954)           | (25,504)           |
| Total  |         |                 | <u>(38,705,686)</u> | <u>(28,135,555)</u> | <u>(7,536,056)</u> | <u>(3,034,075)</u> |

ALLOCATION RATIOS:

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

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                   | Report ID:       |
| <b>COMMON WORKING CAPITAL</b>           | <b>C-WKC-12E</b> |
| For Twelve Months Ended August 31, 2013 |                  |
| Ending Balance Basis                    |                  |

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis    | Account | Description                         | ***** SYSTEM ***** |                  |                   | ***** ELECTRIC ***** |                  |                   | ***** GAS NORTH ***** |                  |                  |
|--------------|---------|-------------------------------------|--------------------|------------------|-------------------|----------------------|------------------|-------------------|-----------------------|------------------|------------------|
|              |         |                                     | Washington         | Idaho            | Total             | Washington           | Idaho            | Total             | Washington            | Idaho            | Total            |
| 1            | 151120  | FUEL STOCK COAL-COLSTRIP            |                    | 788,367          | 788,367           |                      | 788,367          | 788,367           |                       | 0                | 0                |
| 1            | 151210  | FUEL STOCK HOG FUEL-KFGS            |                    | 576,730          | 576,730           |                      | 576,730          | 576,730           |                       | 0                | 0                |
| 4            | 154100  | PLANT MATERIALS & OPER SUPPLIES     |                    | 7,361,547        | 7,361,547         |                      | 5,942,049        | 5,942,049         |                       | 1,419,498        | 1,419,498        |
| 1            | 154300  | PLANT MATERIALS & OPER SUP-CS2      |                    | 263,421          | 263,421           |                      | 212,627          | 212,627           |                       | 50,794           | 50,794           |
| 1            | 154400  | PLANT MATERIALS & OPER SUP-COLSTRIP |                    | 738,844          | 738,844           |                      | 596,376          | 596,376           |                       | 142,468          | 142,468          |
| 4            | 154500  | SUPPLY CHAIN RECEIVING INVENTORY    |                    | 0                | 0                 |                      | 0                | 0                 |                       | 0                | 0                |
| 4            | 154550  | SUPPLY CHAIN AVERAGE COST VARIANCE  |                    | (582)            | (582)             |                      | (470)            | (470)             |                       | (112)            | (112)            |
| 4            | 154560  | SUPPLY CHAIN INVOICE PRICE VARIANCE |                    | 22,213           | 22,213            |                      | 17,930           | 17,930            |                       | 4,283            | 4,283            |
| 99           | 163998  | COMMON WORKING CAPITAL              | 0                  |                  | 0                 | 0                    |                  | 0                 | 0                     |                  | 0                |
| 99           | 163999  | INVESTOR-SUPPLIED WORKING CAPITAL   | 12,067,203         |                  | 12,067,203        | 12,067,203           |                  | 12,067,203        | 0                     |                  | 0                |
| <b>TOTAL</b> |         |                                     | <b>12,067,203</b>  | <b>9,750,540</b> | <b>21,817,743</b> | <b>12,067,203</b>    | <b>8,133,609</b> | <b>20,200,812</b> | <b>0</b>              | <b>1,616,931</b> | <b>1,616,931</b> |

ALLOCATION RATIOS: