

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12E</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended September 30, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	146,675,483	94,946,201	51,729,282
	Adjustments			
	Adjusted Net Operating Income (Loss)	146,675,483	94,946,201	51,729,282
E-APL	Electric Net Rate Base	1,900,432,953	1,241,035,001	659,397,952
	<b>RATE OF RETURN</b>	<b>7.718%</b>	<b>7.651%</b>	<b>7.845%</b>

RESULTS OF OPERATIONS			Report ID: E-ALL-12E	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended September 30, 2013						
Ending Balance Basis						
Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2012	100.000%	65.010%	34.990%
2	Input	Number of Customers	09-30-2013	363,667	238,530	125,137
		Percent		100.000%	65.590%	34.410%
3	E-OPS	Direct Distribution Operating Expense		23,323,853	15,635,461	7,688,392
		Percent		100.000%	67.036%	32.964%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accts 500 - 598		20,221,960	13,135,421	7,086,539
		Direct O & M Accts 901 - 935		27,780,483	19,758,209	8,022,274
		Total		48,002,443	32,893,630	15,108,813
		Percentage		100.000%	68.525%	31.475%
		Direct Labor Accts 500 - 598		13,459,589	8,757,716	4,701,873
		Direct Labor Accts 901 - 935		6,280,527	4,982,574	1,297,953
		Total		19,740,116	13,740,290	5,999,826
		Percentage		100.000%	69.606%	30.394%
		Number of Customers		362,462	237,724	124,738
		Percentage		100.000%	65.586%	34.414%
		Net Direct Plant		865,560,849	556,413,691	309,147,158
		Percentage		100.000%	64.284%	35.716%
		Total Percentages		400.000%	268.000%	132.000%
4		Percent		100.000%	67.000%	33.000%

RESULTS OF OPERATIONS		Report ID: <b>E-ALL-12E</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>		
For Twelve Months Ended September 30, 2013 Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	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	0
		Adjustments	0	0	0	0
		<b>Total</b>	<b>114,578,445</b>	<b>93,151,777</b>	<b>15,192,246</b>	<b>6,234,422</b>
		<b>Percentage</b>	<b>100.000%</b>	<b>81.300%</b>	<b>13.259%</b>	<b>5.441%</b>
		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	0
		<b>Total</b>	<b>81,617,478</b>	<b>61,521,179</b>	<b>14,476,188</b>	<b>5,620,111</b>
		<b>Percentage</b>	<b>100.000%</b>	<b>75.377%</b>	<b>17.737%</b>	<b>6.886%</b>
		<b>Number of Customers at</b>	<b>685,332</b>	<b>362,462</b>	<b>226,219</b>	<b>96,651</b>
		<b>Percentage</b>	<b>100.000%</b>	<b>52.888%</b>	<b>33.009%</b>	<b>14.103%</b>
		Net Direct Plant	2,540,576,273	2,027,886,265	345,513,055	167,176,953
		<b>Percentage</b>	<b>100.000%</b>	<b>79.820%</b>	<b>13.600%</b>	<b>6.580%</b>
		<b>Total Percentages</b>	<b>400.000%</b>	<b>289.385%</b>	<b>77.604%</b>	<b>33.010%</b>
		<b>Average (CD AA)</b>	<b>100.000%</b>	<b>72.346%</b>	<b>19.401%</b>	<b>8.253%</b>

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<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-12E</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended September 30, 2013 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North Oregon Gas
	01-01-2013	Direct O & M Accts 500 - 894	8,210,713	0	5,319,674 2,891,039
		Direct O & M Accts 901 - 935	10,885,298	0	7,836,155 3,049,143
		Direct O & M Accts 901 - 905 Utility 9 Only	1,411,705	0	1,411,705 0
		Total	20,507,716	0	14,567,534 5,940,182
		Percentage	100.000%	0.000%	71.034% 28.966%
		Direct Labor Accts 500 - 894	11,244,329	0	7,983,762 3,260,567
		Direct Labor Accts 901 - 935	1,531,702	0	413,533 1,118,169
		Direct Labor Accts 901 - 905 Utility 9 Only	3,510,601	0	3,510,601 0
		Total	16,286,632	0	11,907,896 4,378,736
		Percentage	100.000%	0.000%	73.115% 26.885%
		Number of Customers at	322,870	0	226,219 96,651
		Percentage	100.000%	0.000%	70.065% 29.935%
		Net Direct Plant	504,945,491	0	338,644,009 166,301,482
		Percentage	100.000%	0.000%	67.065% 32.935%
		Total Percentages	400.000%	0.000%	281.279% 118.721%
		Average (GD AA)	100.000%	0.000%	70.320% 29.680%

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<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended September 30, 2013 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
		Input	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor				
	01-01-2013	Direct O & M Accts 500 - 894	65,927,810	60,243,237	5,684,573	0
		Direct O & M Accts 901 - 935	37,981,681	29,854,933	8,126,748	0
		Adjustments	0	0	0	0
		Total	103,909,491	90,098,170	13,811,321	0
		Percentage	100.000%	86.708%	13.292%	0.000%
		Direct Labor Accts 500 - 894	61,509,081	51,029,386	10,479,695	0
		Direct Labor Accts 901 - 935	3,968,432	3,333,358	635,074	0
		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%
9		Average (CD AN/ID/WA)	100.000%	79.221%	20.779%	0.000%
10	E-PLT	Net Electric Distribution Plant	874,912,228	568,241,170	306,671,058	
		Percent	100.000%	64.948%	35.052%	
11		Book Depreciation	84,153,304	54,567,095	29,586,209	
		Percent	100.000%	64.842%	35.158%	

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<b>ELECTRIC ALLOCATION PERCENTAGES</b>	<b>E-ALL-12E</b>
For Twelve Months Ended September 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT)	2,204,439,340	1,436,377,044	768,062,296
		Percent	100.000%	65.158%	34.842%
13	E-PLT	Net Electric General Plant	189,178,083	125,406,101	63,771,982
		Percent	100.000%	66.290%	33.710%
14		Net Allocated Schedule M's	-66,314,235	-42,458,823	-23,855,412
		Percent	100.000%	64.027%	35.973%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended September 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	320,223,895	0	320,223,895	216,911,340	0	216,911,340	103,312,555	0	103,312,555
99	442200	Commercial - Firm & Int.	287,567,299	0	287,567,299	203,657,422	0	203,657,422	83,909,877	0	83,909,877
1	442300	Industrial	117,397,023	0	117,397,023	58,669,294	0	58,669,294	58,727,729	0	58,727,729
99	444000	Public Street & Highway Lighting	7,343,461	0	7,343,461	4,968,006	0	4,968,006	2,375,455	0	2,375,455
99	448000	Interdepartmental Revenue	1,073,494	0	1,073,494	862,751	0	862,751	210,743	0	210,743
99	499XXX	Unbilled Revenue	(1,540,430)	0	(1,540,430)	(651,731)	0	(651,731)	(888,699)	0	(888,699)
		TOTAL SALES TO ULTIMATE CUSTOMERS	732,064,742	0	732,064,742	484,417,082	0	484,417,082	247,647,660	0	247,647,660
1	447XXX	Sales for Resale	0	162,176,193	162,176,193	0	105,430,743	105,430,743	0	56,745,450	56,745,450
		TOTAL SALES OF ELECTRICITY	732,064,742	162,176,193	894,240,935	484,417,082	105,430,743	589,847,825	247,647,660	56,745,450	304,393,110
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	588,819	0	588,819	364,835	0	364,835	223,984	0	223,984
1	453000	Sales of Water & Water Power	0	437,333	437,333	0	284,310	284,310	0	153,023	153,023
1	454000	Rent from Electric Property	2,963,160	70,065	3,033,225	1,970,900	45,549	2,016,449	992,260	24,516	1,016,776
1	456XXX	Other Electric Revenues	328,564	159,112,710	159,441,274	280,187	103,439,173	103,719,360	48,377	55,673,537	55,721,914
		TOTAL OTHER OPERATING REVENUE	3,880,543	159,620,108	163,500,651	2,615,922	103,769,032	106,384,954	1,264,621	55,851,076	57,115,697
		TOTAL ELECTRIC REVENUE	735,945,285	321,796,301	1,057,741,586	487,033,004	209,199,775	696,232,779	248,912,281	112,596,526	361,508,807
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	285,421	285,421	0	185,552	185,552	0	99,869	99,869
1	501000	Fuel	0	26,707,341	26,707,341	0	17,362,442	17,362,442	0	9,344,899	9,344,899
1	502000	Steam Expense	0	4,352,033	4,352,033	0	2,829,257	2,829,257	0	1,522,776	1,522,776
1	505000	Electric Expense	0	983,558	983,558	0	639,411	639,411	0	344,147	344,147
1	506000	Miscellaneous Steam Power Generation Expense	148,375	2,624,677	2,773,052	96,251	1,706,303	1,802,554	52,124	918,374	970,498
1	507000	Rent	0	25,204	25,204	0	16,385	16,385	0	8,819	8,819
		MAINTENANCE									
1	510000	Supervision & Engineering	0	446,702	446,702	0	290,401	290,401	0	156,301	156,301
1	511000	Structures	0	670,494	670,494	0	435,888	435,888	0	234,606	234,606
1	512000	Boiler Plant	0	5,762,380	5,762,380	0	3,746,123	3,746,123	0	2,016,257	2,016,257
1	513000	Electric Plant	0	1,107,918	1,107,918	0	720,257	720,257	0	387,661	387,661
1	514000	Miscellaneous Steam Plant	0	737,999	737,999	0	479,773	479,773	0	258,226	258,226
		TOTAL STEAM POWER GENERATION EXP	148,375	43,703,727	43,852,102	96,251	28,411,792	28,508,043	52,124	15,291,935	15,344,059

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended September 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		HYDRAULIC POWER GENERATION EXP. OPERATION									
1	535000	Supervision & Engineering	0	2,098,061	2,098,061	0	1,363,949	1,363,949	0	734,112	734,112
1	536000	Water for Power	0	1,221,426	1,221,426	0	794,049	794,049	0	427,377	427,377
1	537000	Hydraulic Expense	4,206,656	2,810,446	7,017,102	2,569,718	1,827,071	4,396,789	1,636,938	983,375	2,620,313
1	538000	Electric Expense	0	6,628,766	6,628,766	0	4,309,361	4,309,361	0	2,319,405	2,319,405
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	657,056	657,056	0	427,152	427,152	0	229,904	229,904
1	540000	Rent	0	1,262,657	1,262,657	0	820,853	820,853	0	441,804	441,804
1	540100	MT Trust Funds Land Settlement Rents	5,573,098	0	5,573,098	3,628,002	0	3,628,002	1,945,096	0	1,945,096
		MAINTENANCE									
1	541000	Supervision & Engineering	0	545,140	545,140	0	354,396	354,396	0	190,744	190,744
1	542000	Structures	0	662,585	662,585	0	430,747	430,747	0	231,838	231,838
1	543000	Reservoirs, Dams, & Waterways	0	1,766,021	1,766,021	0	1,148,090	1,148,090	0	617,931	617,931
1	544000	Electric Plant	0	3,943,170	3,943,170	0	2,563,455	2,563,455	0	1,379,715	1,379,715
1	545000	Miscellaneous Hydraulic Plant	0	493,601	493,601	0	320,890	320,890	0	172,711	172,711
		TOTAL HYDRO POWER GENERATION EXP	9,779,754	22,088,929	31,868,683	6,197,720	14,360,013	20,557,733	3,582,034	7,728,916	11,310,950
		OTHER POWER GENERATION EXPENSE: OPERATION									
1	546000	Supervision & Engineering	0	1,177,376	1,177,376	0	765,412	765,412	0	411,964	411,964
1	547000	Fuel	0	93,010,216	93,010,216	0	60,465,941	60,465,941	0	32,544,275	32,544,275
1	548000	Generation Expense	0	2,295,815	2,295,815	0	1,492,509	1,492,509	0	803,306	803,306
1	549000	Miscellaneous Other Power Generation Expense	0	517,771	517,771	0	336,603	336,603	0	181,168	181,168
1	550000	Rent	0	(12,567)	(12,567)	0	(8,170)	(8,170)	0	(4,397)	(4,397)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,429,235	1,429,235	0	929,146	929,146	0	500,089	500,089
1	552000	Structures	0	39,754	39,754	0	25,844	25,844	0	13,910	13,910
1	553000	Generating & Electric Equipment	0	1,615,389	1,615,389	0	1,050,164	1,050,164	0	565,225	565,225
1	554000	Miscellaneous Other Power Generation Plant	0	151,776	151,776	0	98,670	98,670	0	53,106	53,106
		TOTAL OTHER POWER GENERATION EXP	0	100,224,765	100,224,765	0	65,156,119	65,156,119	0	35,068,646	35,068,646
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XX	Purchased Power	13,768,521	216,626,446	230,394,967	0	140,828,853	140,828,853	13,768,521	75,797,593	89,566,114
1	556000	System Control & Load Dispatching	0	960,040	960,040	0	624,122	624,122	0	335,918	335,918
E-557	557XX	Other Expense	(627,792)	136,678,593	136,050,801	4,040,236	88,854,752	92,894,988	(4,668,028)	47,823,841	43,155,813
		TOTAL OTHER POWER SUPPLY EXPENSE	13,140,729	354,265,079	367,405,808	4,040,236	230,307,727	234,347,963	9,100,493	123,957,352	133,057,845
		TOTAL PRODUCTION OPERATING EXP	23,068,858	520,282,500	543,351,358	10,334,207	338,235,651	348,569,858	12,734,651	182,046,849	194,781,500



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For Twelve Months Ended September 30, 2013		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	2,419,316	2,419,316	0	1,572,797	1,572,797	0	846,519	846,519
1	561000	Load Dispatching	0	2,270,671	2,270,671	0	1,476,163	1,476,163	0	794,508	794,508
1	562000	Station Expense	0	415,549	415,549	0	270,148	270,148	0	145,401	145,401
1	563000	Overhead Line Expense	0	414,327	414,327	0	269,354	269,354	0	144,973	144,973
1	565000	Transmission of Electricity by Others	0	17,481,602	17,481,602	0	11,364,789	11,364,789	0	6,116,813	6,116,813
1	566000	Miscellaneous Transmission Expense	0	2,072,597	2,072,597	0	1,347,395	1,347,395	0	725,202	725,202
1	567000	Rent	0	110,396	110,396	0	71,768	71,768	0	38,628	38,628
		MAINTENANCE									
1	568000	Supervision & Engineering	1,938	2,294,645	2,296,583	1,938	1,491,749	1,493,687	0	802,896	802,896
1	569000	Structures	(3,799)	363,034	359,235	9,793	236,008	245,801	(13,592)	127,026	113,434
1	570000	Station Equipment	12,003	1,216,338	1,228,341	12,003	790,741	802,744	0	425,597	425,597
1	571000	Overhead Lines	29,988	1,184,318	1,214,306	7,342	769,925	777,267	22,646	414,393	437,039
1	572000	Underground Lines	0	4,680	4,680	0	3,042	3,042	0	1,638	1,638
1	573000	Service Miscellaneous	43	114,137	114,180	43	74,200	74,243	0	39,937	39,937
		TOTAL TRANSMISSION OPERATING EXP	40,173	30,361,610	30,401,783	31,119	19,738,079	19,769,198	9,054	10,623,531	10,632,585
E-DEPX		Depreciation Expense-Production	0	25,740,171	25,740,171	0	16,733,685	16,733,685	0	9,006,486	9,006,486
E-DEPX		Depreciation Expense-Transmission	0	10,194,403	10,194,403	0	6,627,381	6,627,381	0	3,567,022	3,567,022
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,002,783	1,002,783	0	651,909	651,909	0	350,874	350,874
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(156,150)	0	(156,150)	156,150	0	156,150
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,020	141,085	0	69,980	69,980
99	407331	Amortization of BPA Parallel Capacity Support	5,408,391	0	5,408,391	1,561,843	0	1,561,843	3,846,548	0	3,846,548
1	407333	Amortization of CDA Settlement Costs	0	35,268	35,268	0	22,928	22,928	0	12,340	12,340
99	407335	Amortization of ID DSIT	25,168	0	25,168	0	0	0	25,168	0	25,168
99	407350	Amortization of WA Renewable Energy Credits	118,103	0	118,103	118,103	0	118,103	0	0	0
99	407351	Amortization of CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	407360	Amortization of CS2 & COLSTRIP O&M	1,294,023	0	1,294,023	698,004	0	698,004	596,019	0	596,019
99	407362	Amortization of LIDAR O&M	704,679	0	704,679	704,679	0	704,679	0	0	0
99	407365	Amortization of Wind Generation	433,402	0	433,402	0	0	0	433,402	0	433,402
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	883,502	883,502	0	574,365	574,365	0	309,137	309,137
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	222,847	0	222,847	170,997	0	170,997	51,850	0	51,850
99	407403	Amortization of Disallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	458,125	0	458,125	0	0	0	458,125	0	458,125
99	407450/407499	Amortization of BPA Residential Exchange Credit	(12,525,697)	0	(12,525,697)	(8,619,395)	0	(8,619,395)	(3,906,302)	0	(3,906,302)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(2,120,058)	0	(2,120,058)	(706,041)	0	(706,041)	(1,414,017)	0	(1,414,017)
99	407462	Amortization of Deferred LIDAR O&M	(1,023,877)	0	(1,023,877)	(1,023,877)	0	(1,023,877)	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,471)	(5,471)	0	(2,944)	(2,944)
99	407496	Def Palouse Wind & Thornton Sw St	(65,152)	0	(65,152)	(65,152)	0	(65,152)	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	18,394,302	18,394,302	0	11,958,137	11,958,137	0	6,436,165	6,436,165
		TOTAL PT DEPR/AMRT/NON-FIT TAXES	(2,535,523)	56,442,014	53,906,491	(3,055,935)	36,692,954	33,637,019	520,412	19,749,060	20,269,472
		TOTAL PRODUCTION & TRANSMISSION EXPEN	20,573,508	607,086,124	627,659,632	7,309,391	394,666,684	401,976,075	13,264,117	212,419,440	225,683,557

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended September 30, 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	580000	Supervision & Engineering	396,306	2,031,171	2,427,477	262,922	1,361,616	1,624,538	133,384	669,555	802,939
3	582000	Station Expense	580,560	56,786	637,346	338,027	38,067	376,094	242,533	18,719	261,252
3	583000	Overhead Line Expense	2,213,096	539,021	2,752,117	1,461,173	361,338	1,822,511	751,923	177,683	929,606
3	584000	Underground Line Expense	1,186,254	8,041	1,194,295	708,111	5,390	713,501	478,143	2,651	480,794
3	585000	Street Light & Signal System Operation Expense	121,784	0	121,784	20,257	0	20,257	101,527	0	101,527
3	586000	Meter Expense	2,366,558	90,257	2,456,815	1,893,741	60,505	1,954,246	472,817	29,752	502,569
3	587000	Customer Installations Expense	517,846	140,246	658,092	270,141	94,015	364,156	247,705	46,231	293,936
3	588000	Miscellaneous Distribution Expense	3,306,597	3,212,603	6,519,200	2,354,313	2,153,601	4,507,914	952,284	1,059,002	2,011,286
3	589000	Rent	3,438	245,109	248,547	3,138	164,311	167,449	300	80,798	81,098
		MAINTENANCE:									
3	590000	Supervision & Engineering	181,715	1,508,221	1,689,936	134,142	1,011,051	1,145,193	47,573	497,170	544,743
3	591000	Structures	331,526	2,985	334,511	181,200	2,001	183,201	150,326	984	151,310
3	592000	Station Equipment	791,173	197,448	988,621	576,845	132,361	709,206	214,328	65,087	279,415
3	593000	Overhead Lines	8,673,311	57,107	8,730,418	5,583,989	38,282	5,622,271	3,089,322	18,825	3,108,147
3	594000	Underground Lines	1,032,435	0	1,032,435	623,936	0	623,936	408,499	0	408,499
3	595000	Line Transformers	594,978	369,278	964,256	510,373	247,549	757,922	84,605	121,729	206,334
3	596000	Street Light & Signal System Maintenance Exp	720,804	0	720,804	475,593	0	475,593	245,211	0	245,211
3	597000	Meters	36,777	0	36,777	18,114	0	18,114	18,663	0	18,663
3	598000	Miscellaneous Distribution Expense	268,695	171,268	439,963	219,446	114,811	334,257	49,249	56,457	105,706
		TOTAL DISTRIBUTION OPERATING EXP	23,323,853	8,629,541	31,953,394	15,635,461	5,784,898	21,420,359	7,688,392	2,844,643	10,533,035
E-DEPX		Depreciation Expense-Distribution	34,413,753	0	34,413,753	21,954,561	0	21,954,561	12,459,192	0	12,459,192
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	46,440,108	0	46,440,108	40,052,493	0	40,052,493	6,387,615	0	6,387,615
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	80,880,858	0	80,880,858	62,034,051	0	62,034,051	18,846,807	0	18,846,807
		TOTAL DISTRIBUTION EXPENSES	104,204,711	8,629,541	112,834,252	77,669,512	5,784,898	83,454,410	26,535,199	2,844,643	29,379,842

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended September 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	369,029	369,029	0	242,046	242,046	0	126,983	126,983
2	902000	Meter Reading Expenses	3,015,459	104,236	3,119,695	2,647,679	68,368	2,716,047	367,780	35,868	403,648
E-903	903XXX	Customer Records & Collection Expenses	1,937,600	6,518,354	8,455,954	1,249,046	4,275,388	5,524,434	688,554	2,242,966	2,931,520
2	904000	Uncollectible Accounts	0	2,222,252	2,222,252	0	1,457,575	1,457,575	0	764,677	764,677
2	905000	Misc Customer Accounts	0	207,211	207,211	0	135,910	135,910	0	71,301	71,301
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,953,059	9,421,082	14,374,141	3,896,725	6,179,287	10,076,012	1,056,334	3,241,795	4,298,129
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	18,161,136	346,780	18,507,916	14,054,171	227,453	14,281,624	4,106,965	119,327	4,226,292
2	909000	Advertising	18,469	1,046,664	1,065,133	5,215	686,507	691,722	13,254	360,157	373,411
2	910000	Misc Customer Service & Info Exp	0	198,163	198,163	0	129,975	129,975	0	68,188	68,188
		TOTAL CUSTOMER SERVICE & INFO EXP	18,179,605	1,591,607	19,771,212	14,059,386	1,043,935	15,103,321	4,120,219	547,672	4,667,891
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	11,117	11,117	0	7,292	7,292	0	3,825	3,825
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	11,117	11,117	0	7,292	7,292	0	3,825	3,825
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	549,253	29,413,317	29,962,570	418,052	19,706,922	20,124,974	131,201	9,706,395	9,837,596
4	921000	Office Supplies & Expenses	185,582	3,999,776	4,185,358	185,582	2,679,850	2,865,432	0	1,319,926	1,319,926
4	922000	Admin Exp Transferred--Credit	0	(96,418)	(96,418)	0	(64,600)	(64,600)	0	(31,818)	(31,818)
4	923000	Outside Services Employed	109,047	10,393,989	10,503,036	109,047	6,963,973	7,073,020	0	3,430,016	3,430,016
4	924000	Property Insurance Premium	0	1,443,162	1,443,162	0	966,919	966,919	0	476,243	476,243
4	925XXX	Injuries and Damages	22,888	3,037,451	3,060,339	23,886	2,035,092	2,058,978	(998)	1,002,359	1,001,361
4	926XXX	Employee Pensions and Benefits	84,840	1,237,056	1,321,896	62,644	828,828	891,472	22,196	408,228	430,424
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	2,366,878	3,767,414	6,134,292	1,457,197	2,449,196	3,906,393	909,681	1,318,218	2,227,899
4	930000	Miscellaneous General Expenses	153,977	3,066,640	3,220,617	108,621	2,054,649	2,163,270	45,356	1,011,991	1,057,347
4	931000	Rents	32,793	885,729	918,522	23,103	593,438	616,541	9,690	292,291	301,981
4	935000	Maintenance of General Plant	635,804	7,539,701	8,175,505	166,182	5,051,600	5,217,782	469,622	2,488,101	2,957,723
		TOTAL ADMIN & GEN OPERATING EXP	4,146,809	64,687,817	68,834,626	2,554,314	43,265,867	45,820,181	1,592,495	21,421,950	23,014,445

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended September 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,537,137	12,168,794	13,705,931	1,066,633	8,153,092	9,219,725	470,504	4,015,702	4,486,206
E-AMTX		Amortization Expense-General Plant - 303000	0	145,057	145,057	0	97,035	97,035	0	48,022	48,022
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	427,461	6,381,741	6,809,202	418,819	4,275,766	4,694,585	8,642	2,105,975	2,114,617
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	30,536	30,536	0	20,459	20,459	0	10,077	10,077
		TOTAL A & G DEPR/AMRT/NON-FIT TAXES	1,964,598	18,726,128	20,690,726	1,485,452	12,546,352	14,031,804	479,146	6,179,776	6,658,922
		TOTAL ADMIN & GENERAL EXPENSES	6,111,407	83,413,945	89,525,352	4,039,766	55,812,219	59,851,985	2,071,641	27,601,726	29,673,367
		TOTAL EXPENSES BEFORE FIT	154,022,290	710,153,416	864,175,706	106,974,780	463,494,315	570,469,095	47,047,510	246,659,101	293,706,611
		NET OPERATING INCOME (LOSS) BEFORE FIT			193,565,880			125,763,684			67,802,196
E-FIT		FEDERAL INCOME TAX--Normal Accrual			33,957,531			23,487,454			10,470,077
E-FIT		DEFERRED FEDERAL INCOME TAX			13,148,482			7,470,201			5,678,281
E-FIT		AMORTIZED ITC - NOXON			(215,616)			(140,172)			(75,444)
		ELECTRIC NET OPERATING INCOME (LOSS)			146,675,483			94,946,201			51,729,282

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.590%	34.410%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.036%	32.964%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12E</b>
For Twelve Months Ended September 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	186,271,346	186,271,346	0	121,095,002	121,095,002	0	65,176,344	65,176,344
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	13,768,521	0	13,768,521	0	0	0	13,768,521	0	13,768,521
1	555550	Non Monetary - Exchange Power	0	(38,276)	(38,276)	0	(24,883)	(24,883)	0	(13,393)	(13,393)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	29,761,679	29,761,679	0	19,348,068	19,348,068	0	10,413,611	10,413,611
1	555710	Intercompany Purchase	0	631,697	631,697	0	410,666	410,666	0	221,031	221,031
TOTAL ACCOUNT 555			13,768,521	216,626,446	230,394,967	0	140,828,853	140,828,853	13,768,521	75,797,593	89,566,114

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12E</b>
For Twelve Months Ended September 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,906,795	5,906,795	0	3,840,007	3,840,007	0	2,066,788	2,066,788
1	557010	Other Power Supply Expense - Financial	0	17,882,021	17,882,021	0	11,625,102	11,625,102	0	6,256,919	6,256,919
1	557150	Fuel - Economic Dispatch	0	70,742,368	70,742,368	0	45,989,613	45,989,613	0	24,752,755	24,752,755
1	557160	Power Supply Expense - Miscellaneous	574,758	554,426	1,129,184	574,758	360,432	935,190	0	193,994	193,994
99	557161	Unbilled Add-Ons	(468,991)	0	(468,991)	(239,205)	0	(239,205)	(229,786)	0	(229,786)
1	557170	Broker Fees - Power	0	1,106,860	1,106,860	0	719,570	719,570	0	387,290	387,290
1	557171	REC Broker Fees	37,703	13,952	51,655	37,703	9,070	46,773	0	4,882	4,882
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	2,410,203	0	2,410,203	2,410,203	0	2,410,203	0	0	0
99	557270	Other Power Supply Expense - Other Exp	169,679	0	169,679	169,679	0	169,679	0	0	0
99	557290	Washington ERM Amortization	(2,905,297)	0	(2,905,297)	(2,905,297)	0	(2,905,297)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	961,319	0	961,319	961,319	0	961,319	0	0	0
99	557331	Reardan Wind Costs	2,533,578	0	2,533,578	2,533,578	0	2,533,578	0	0	0
99	557380	Idaho PCA Deferred	(1,996,474)	0	(1,996,474)	0	0	0	(1,996,474)	0	(1,996,474)
99	557390	Idaho PCA Amortization	(2,762,972)	0	(2,762,972)	0	0	0	(2,762,972)	0	(2,762,972)
1	557395	Optional Renewable Power Expense Offset	0	(133,991)	(133,991)	0	(87,108)	(87,108)	0	(46,883)	(46,883)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,014,626	3,014,626	0	1,959,808	1,959,808	0	1,054,818	1,054,818
1	557711	Turbine Gas Bookout Offset	0	(3,014,626)	(3,014,626)	0	(1,959,808)	(1,959,808)	0	(1,054,818)	(1,054,818)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	40,606,162	40,606,162	0	26,398,066	26,398,066	0	14,208,096	14,208,096
TOTAL ACCOUNT 557			(627,792)	136,678,593	136,050,801	4,040,236	88,854,752	92,894,988	(4,668,028)	47,823,841	43,155,813

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-12E
For Twelve Months Ended September 30, 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 and Collections	1,937,600	6,518,354	8,455,954	1,249,046	4,275,388	5,524,434	688,554	2,242,966	2,931,520
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			1,937,600	6,518,354	8,455,954	1,249,046	4,275,388	5,524,434	688,554	2,242,966	2,931,520

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.590%	34.410%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.158%	34.842%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12E</b>
For Twelve Months Ended September 30, 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	360,029	346,780	706,809	291,076	227,453	518,529	68,953	119,327	188,280
99	908600	Public Purpose Tariff Rider Expense Offset	17,402,003	0	17,402,003	13,194,598	0	13,194,598	4,207,405	0	4,207,405
99	908610	Limited Income Tax Refund Program	302,337	0	302,337	302,337	0	302,337	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	96,767	0	96,767	266,160	0	266,160	(169,393)	0	(169,393)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	18,161,136	346,780	18,507,916	14,054,171	227,453	14,281,624	4,106,965	119,327	4,226,292

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.590%	34.410%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>E-INT-12E</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended September 30, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.05%	54.05%
2	Cost of Debt		5.657%	5.733%
	Total Weighted Cost		3.058%	3.099%
E-APL	Net Rate Base	1,900,432,953	1,241,035,001	659,397,952
	Interest Deduction for FIT Calculation	58,385,593	37,950,850	20,434,743
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-FIT-12E</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended September 30, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,057,741,586	696,232,779	361,508,807
E-OPS	Less: Operating & Maintenance Expense	708,697,631	460,766,221	247,931,410
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	90,643,665	57,692,244	32,951,421
E-OTX	Less: Taxes Other than FIT	64,834,410	52,010,630	12,823,780
	Net Operating Income Before FIT	193,565,880	125,763,684	67,802,196
E-INT	Less: Interest Expense	58,385,593	37,950,850	20,434,743
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(156,150)	156,150
E-SCM	Plus: Schedule M Adjustments	(37,670,633)	(20,544,636)	(17,125,997)
	Taxable Net Operating Income	97,509,654	67,424,348	30,085,306
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	34,128,379	23,598,522	10,529,857
1	Production Tax Credit	(170,848)	(111,068)	(59,780)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	33,957,531	23,487,454	10,470,077
E-DTE	Deferred FIT	13,148,482	7,470,201	5,678,281
1	411400 Amortized Investment Tax Credit - Noxon	(215,616)	(140,172)	(75,444)
	Total Net FIT/Deferred FIT	46,890,397	30,817,483	16,072,914

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended September 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	36,405,348	55,663,482	92,068,830	23,467,011	36,559,326	60,026,337	12,938,337	19,104,156	32,042,493
12	997001 Contributions In Aid of Construction	0	4,240,385	4,240,385	0	2,762,950	2,762,950	0	1,477,435	1,477,435
2	997002 Injuries and Damages	0	(10,000)	(10,000)	0	(6,559)	(6,559)	0	(3,441)	(3,441)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual	0	4,434,847	4,434,847	0	2,971,347	2,971,347	0	1,463,500	1,463,500
99	997007 Idaho PCA	(4,274,783)	0	(4,274,783)	0	0	0	(4,274,783)	0	(4,274,783)
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(21,992)	(21,992)	0	(11,836)	(11,836)
4	997015 Airplane Lease Payments	0	398,055	398,055	0	266,697	266,697	0	131,358	131,358
12	997016 Redemption Expense Amortization	0	1,516,604	1,516,604	0	988,189	988,189	0	528,415	528,415
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018 DSM Tariff Rider	(11,621,179)	0	(11,621,179)	(7,085,286)	0	(7,085,286)	(4,535,893)	0	(4,535,893)
1	997019 CSS Temporary Service Fees	134,464	0	134,464	22,860	0	22,860	111,604	0	111,604
4	997020 FAS87 Current Pension Accrual	0	(2,667,018)	(2,667,018)	0	(1,786,902)	(1,786,902)	0	(880,116)	(880,116)
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
99	997029 FAS106 Post Retirement Benefits	84,840	0	84,840	62,644	0	62,644	22,196	0	22,196
12	997032 Interest Rate Swaps	0	3,249,565	3,249,565	0	2,117,352	2,117,352	0	1,132,213	1,132,213
99	997033 BPA Residential Exchange	(762,614)	0	(762,614)	(725,778)	0	(725,778)	(36,836)	0	(36,836)
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(371,051)	(371,051)	0	(241,220)	(241,220)	0	(129,831)	(129,831)
99	997043 Washington Deferred Power Costs	(414,320)	0	(414,320)	(414,320)	0	(414,320)	0	0	0
1	997044 Non-Monetary Power Costs	0	(38,276)	(38,276)	0	(24,883)	(24,883)	0	(13,393)	(13,393)
1	997045 Section 199 Manufacturing Deduction	0	(4,976,916)	(4,976,916)	0	(3,235,493)	(3,235,493)	0	(1,741,423)	(1,741,423)
4	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	253,674	0	253,674	0	0	0	253,674	0	253,674
12	997048 AFUDC	0	(2,673,716)	(2,673,716)	0	(1,742,140)	(1,742,140)	0	(931,576)	(931,576)
11	997049 Tax Depreciation	0	(133,841,617)	(133,841,617)	0	(86,785,581)	(86,785,581)	0	(47,056,036)	(47,056,036)
99	997050 CS2 Levelized Return	458,125	0	458,125	0	0	0	458,125	0	458,125
99	997051 Wind Generation AFUDC - ID	(987,675)	0	(987,675)	0	0	0	(987,675)	0	(987,675)
4	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997053 Renewable Energy Cert Fees	0	48,172	48,172	0	32,275	32,275	0	15,897	15,897
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended September 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	2,766	50,000	52,766	2,766	32,505	35,271	0	17,495	17,495
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	1,523,158	1,706,251	152,118	990,205	1,142,323	30,975	532,953	563,928
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(156,609)	0	(156,609)	51,756	0	51,756	(208,365)	0	(208,365)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
1	997073	DSIT Amortization - ID	(638,575)	0	(638,575)	0	0	0	(638,575)	0	(638,575)
11	997080	Book Transportation Depreciation	0	6,638,243	6,638,243	0	4,304,370	4,304,370	0	2,333,873	2,333,873
1	997081	Deferred Compensation	0	246,201	246,201	0	164,955	164,955	0	81,246	81,246
1	997082	Meal Disallowances	0	335,245	335,245	0	224,614	224,614	0	110,631	110,631
1	997083	Paid Time Off	0	71,089	71,089	0	47,630	47,630	0	23,459	23,459
2	997084	Customer Uncollectibles	0	(85,606)	(85,606)	0	(56,149)	(56,149)	0	(29,457)	(29,457)
99	997088	Deferred O&M Colstrip & CS2	(826,035)	0	(826,035)	(8,037)	0	(8,037)	(817,998)	0	(817,998)
99	997089	CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	997091	LIDAR O&M Reg Def DFIT	(319,198)	0	(319,198)	(319,198)	0	(319,198)	0	0	0
99	997092	Smart Grid	1,007,087	0	1,007,087	1,007,087	0	1,007,087	0	0	0
99	997093	EWEB Renewable Energy Credits	(165,860)	0	(165,860)	(165,860)	0	(165,860)	0	0	0
99	997094	Palouse Wind & Thornton	23,753	0	23,753	23,753	0	23,753	0	0	0
99	997095	WA REC Deferral	1,075,602	0	1,075,602	1,075,602	0	1,075,602	0	0	0
99	997096	CDA Settlement Costs	0	(31,253)	(31,253)	0	(20,318)	(20,318)	0	(10,935)	(10,935)
99	997097	BPA Parallel Capacity	3,846,548	0	3,846,548	0	0	0	3,846,548	0	3,846,548
		TOTAL SCHEDULE M ADJUSTMENTS	28,643,602	(66,314,235)	(37,670,633)	21,914,186	(42,458,822)	(20,544,636)	6,729,416	(23,855,413)	(17,125,997)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.590%	34.410%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.036%	32.964%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	10	Net Electric Distribution Plant	100.000%	64.948%	35.052%
E-ALL	11	Book Depreciation	100.000%	64.842%	35.158%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.158%	34.842%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-DTE-12E</b>
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	
For Twelve Months Ended September 30, 2013	
<b>Ending Balance Basis</b>	

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	9,838,224	9,838,224	0	6,299,120	6,299,120	0	3,539,104	3,539,104
99	410100	Deferred Federal Income Tax Expense - Washington	4,571,378	0	4,571,378	4,571,378	0	4,571,378	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,542,412	0	3,542,412	0	0	0	3,542,412	0	3,542,412
	410100	Total	8,113,790	9,838,224	17,952,014	4,571,378	6,299,120	10,870,498	3,542,412	3,539,104	7,081,516
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(149,323)	(149,323)	0	(95,607)	(95,607)	0	(53,716)	(53,716)
99	411100	Deferred Federal Income Tax Expense - Washington	(3,304,690)	0	(3,304,690)	(3,304,690)	0	(3,304,690)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,349,519)	0	(1,349,519)	0	0	0	(1,349,519)	0	(1,349,519)
	411100	Total	(4,654,209)	(149,323)	(4,803,532)	(3,304,690)	(95,607)	(3,400,297)	(1,349,519)	(53,716)	(1,403,235)
Total Deferred Federal Income Tax Expense			3,459,581	9,688,901	13,148,482	1,266,688	6,203,513	7,470,201	2,192,893	3,485,388	5,678,281

E-ALL	14	Net Allocated Schedule M's	100.000%	64.027%	35.973%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12E</b>
For Twelve Months Ended September 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	31,284	31,284	0	20,338	20,338	0	10,946	10,946
1	408140	State Kwh Generation Tax	0	1,436,503	1,436,503	0	933,871	933,871	0	502,632	502,632
1	408150	R&P Property Tax--Production	0	12,072,965	12,072,965	0	7,848,635	7,848,635	0	4,224,330	4,224,330
1	408180	R&P Property Tax--Transmission	0	4,356,682	4,356,682	0	2,832,279	2,832,279	0	1,524,403	1,524,403
1	409100	State Income Tax--Montana & Oregon	0	496,868	496,868	0	323,014	323,014	0	173,854	173,854
TOTAL PRODUCTION & TRANSMISSION			0	18,394,302	18,394,302	0	11,958,137	11,958,137	0	6,436,165	6,436,165
DISTRIBUTION											
99	408110	State Excise Tax	18,447,886	0	18,447,886	18,447,886	0	18,447,886	0	0	0
99	408120	Municipal Occupation & License Tax	20,139,280	0	20,139,280	16,982,536	0	16,982,536	3,156,744	0	3,156,744
99	408160	Miscellaneous State or Local Tax--WA & ID	96	0	96	0	0	0	96	0	96
99	408170	R&P Property Tax--Distribution	7,297,168	0	7,297,168	4,622,071	0	4,622,071	2,675,097	0	2,675,097
99	409100	State Income Tax--Idaho	555,678	0	555,678	0	0	0	555,678	0	555,678
TOTAL DISTRIBUTION			46,440,108	0	46,440,108	40,052,493	0	40,052,493	6,387,615	0	6,387,615
TOTAL TAXES OTHER THAN FIT			46,440,108	18,394,302	64,834,410	40,052,493	11,958,137	52,010,630	6,387,615	6,436,165	12,823,780

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Twelve Months Ended September 30, 2013

Ending Balance Basis

Report ID:

E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	9,200,000	9,200,000	0	5,980,920	5,980,920	0	3,219,080	3,219,080
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,300,200	1,300,200	0	699,800	699,800
1	182333	CDA Settlement Costs	0	1,318,320	1,318,320	0	857,040	857,040	0	461,280	461,280
1	182381	CDA Settlement Past Storage	0	35,621,283	35,621,283	0	23,157,396	23,157,396	0	12,463,887	12,463,887
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,636,397	29,239,101	0	15,412,821	15,412,821
1	303000	Misc Intangible Plant- (C-IPL)	153,179	5,212,571	5,365,750	153,179	3,450,588	3,603,767	0	1,761,983	1,761,983
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,875,644	39,921,040	42,796,684	2,809,619	26,747,097	29,556,716	66,025	13,173,943	13,239,968
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,320,809	3,320,809	0	2,224,942	2,224,942	0	1,095,867	1,095,867
		TOTAL INTANGIBLE PLANT	3,631,527	140,643,241	144,274,768	3,565,502	92,354,580	95,920,082	66,025	48,288,661	48,354,686
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,489,808	3,489,808	0	2,268,724	2,268,724	0	1,221,084	1,221,084
1	311XXX	Structures & Improvements	0	127,493,278	127,493,278	0	82,883,380	82,883,380	0	44,609,898	44,609,898
1	312000	Boiler Plant	0	174,156,461	174,156,461	0	113,219,115	113,219,115	0	60,937,346	60,937,346
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	53,341,641	53,341,641	0	34,677,401	34,677,401	0	18,664,240	18,664,240
1	315000	Accessory Electric Equipment	0	26,566,067	26,566,067	0	17,270,600	17,270,600	0	9,295,467	9,295,467
1	316000	Miscellaneous Power Plant Equipment	0	16,321,483	16,321,483	0	10,610,596	10,610,596	0	5,710,887	5,710,887
		TOTAL STEAM PRODUCTION PLANT	0	401,375,508	401,375,508	0	260,934,217	260,934,217	0	140,441,291	140,441,291
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	58,280,550	58,280,550	0	37,888,186	37,888,186	0	20,392,364	20,392,364
1	331XXX	Structures & Improvements	0	45,637,028	45,637,028	0	29,668,632	29,668,632	0	15,968,396	15,968,396
1	332XXX	Reservoirs, Dams, & Waterways	0	136,166,796	136,166,796	0	88,522,034	88,522,034	0	47,644,762	47,644,762
1	333000	Waterwheels, Turbines, & Generators	0	162,975,441	162,975,441	0	105,950,334	105,950,334	0	57,025,107	57,025,107
1	334000	Accessory Electric Equipment	0	37,113,796	37,113,796	0	24,127,679	24,127,679	0	12,986,117	12,986,117
1	335XXX	Miscellaneous Power Plant Equipment	0	8,139,622	8,139,622	0	5,291,568	5,291,568	0	2,848,054	2,848,054
1	336000	Roads, Railroads, & Bridges	0	2,020,755	2,020,755	0	1,313,693	1,313,693	0	707,062	707,062
		TOTAL HYDRAULIC PRODUCTION PLANT	0	450,333,988	450,333,988	0	292,762,126	292,762,126	0	157,571,862	157,571,862
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	588,450	588,450	0	316,718	316,718
1	341000	Structures & Improvements	0	16,765,394	16,765,394	0	10,899,183	10,899,183	0	5,866,211	5,866,211
1	342000	Fuel Holders, Producers, & Accessories	0	21,171,075	21,171,075	0	13,763,316	13,763,316	0	7,407,759	7,407,759
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,543,546	15,543,546	0	8,365,924	8,365,924
1	344000	Generators	0	207,509,694	207,509,694	0	134,902,052	134,902,052	0	72,607,642	72,607,642
1	344010	Generators - Solar	0	149,669	149,669	0	97,300	97,300	0	52,369	52,369
1	345000	Accessory Electric Equipment	0	20,050,748	20,050,748	0	13,034,991	13,034,991	0	7,015,757	7,015,757
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,589	21,589	0	11,620	11,620
1	346000	Miscellaneous Power Plant Equipment	0	1,846,380	1,846,380	0	1,200,332	1,200,332	0	646,048	646,048
		TOTAL OTHER PRODUCTION PLANT	0	292,340,807	292,340,807	0	190,050,759	190,050,759	0	102,290,048	102,290,048
		TOTAL PRODUCTION PLANT	0	1,144,050,303	1,144,050,303	0	743,747,102	743,747,102	0	400,303,201	400,303,201

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Twelve Months Ended September 30, 2013

Ending Balance Basis

Report ID:

E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,667,586	19,667,586	0	12,785,898	12,785,898	0	6,881,688	6,881,688
1	352XXX	Structures & Improvements	0	18,977,001	18,977,001	0	12,336,948	12,336,948	0	6,640,053	6,640,053
1	353000	Station Equipment	0	220,248,814	220,248,814	0	143,183,754	143,183,754	0	77,065,060	77,065,060
1	354000	Towers & Fixtures	0	17,124,346	17,124,346	0	11,132,537	11,132,537	0	5,991,809	5,991,809
1	355000	Poles & Fixtures	0	156,920,679	156,920,679	0	102,014,133	102,014,133	0	54,906,546	54,906,546
1	356000	Overhead Conductors & Devices	0	117,890,321	117,890,321	0	76,640,498	76,640,498	0	41,249,823	41,249,823
1	357000	Underground Conduit	0	2,605,487	2,605,487	0	1,693,827	1,693,827	0	911,660	911,660
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,514,780	1,514,780	0	815,292	815,292
1	359000	Roads & Trails	0	1,949,859	1,949,859	0	1,267,603	1,267,603	0	682,256	682,256
TOTAL TRANSMISSION PLANT			0	557,714,165	557,714,165	0	362,569,978	362,569,978	0	195,144,187	195,144,187
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	2,204,053	0	2,204,053	422,029	0	422,029	1,782,024	0	1,782,024
99	361000	Structures & Improvements	18,058,565	0	18,058,565	12,750,816	0	12,750,816	5,307,749	0	5,307,749
99	362000	Station Equipment	115,472,305	0	115,472,305	76,967,670	0	76,967,670	38,504,635	0	38,504,635
99	364000	Poles, Towers, & Fixtures	277,347,091	0	277,347,091	173,563,397	0	173,563,397	103,783,694	0	103,783,694
99	365000	Overhead Conductors & Devices	184,966,535	0	184,966,535	116,341,373	0	116,341,373	68,625,162	0	68,625,162
99	366000	Underground Conduit	87,761,173	0	87,761,173	55,315,761	0	55,315,761	32,445,412	0	32,445,412
99	367000	Underground Conductors & Devices	146,680,732	0	146,680,732	93,785,134	0	93,785,134	52,895,598	0	52,895,598
99	368000	Line Transformers	206,074,959	0	206,074,959	138,111,790	0	138,111,790	67,963,169	0	67,963,169
99	369XXX	Services	136,020,879	0	136,020,879	87,511,412	0	87,511,412	48,509,467	0	48,509,467
99	370000	Meters	47,893,986	0	47,893,986	26,707,472	0	26,707,472	21,186,514	0	21,186,514
99	373XXX	Street Light & Signal Systems	38,816,219	0	38,816,219	24,034,434	0	24,034,434	14,781,785	0	14,781,785
TOTAL DISTRIBUTION PLANT			1,265,881,128	0	1,265,881,128	808,852,226	0	808,852,226	457,028,902	0	457,028,902
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,095,165	3,108,652	4,203,817	386,512	2,082,797	2,469,309	708,653	1,025,855	1,734,508
4	390XXX	Structures & Improvements	13,050,147	62,598,385	75,648,532	6,540,986	41,940,918	48,481,904	6,509,161	20,657,467	27,166,628
4	391XXX	Office Furniture & Equipment	2,544,679	42,809,757	45,354,436	2,518,980	28,682,537	31,201,517	25,699	14,127,220	14,152,919
4	392XXX	Transportation Equipment	15,955,987	9,261,975	25,217,962	11,422,966	6,205,523	17,628,489	4,533,021	3,056,452	7,589,473
4	393000	Stores Equipment	277,662	1,961,470	2,239,132	121,377	1,314,185	1,435,562	156,285	647,285	803,570
4	394000	Tools, Shop & Garage Equipment	1,544,639	8,465,409	10,010,048	1,164,944	5,671,824	6,836,768	379,695	2,793,585	3,173,280
4	395000	Laboratory Equipment	257,009	1,053,413	1,310,422	172,845	705,787	878,632	84,164	347,626	431,790
4	396XXX	Power Operated Equipment	29,455,514	11,339,394	40,794,908	18,342,872	7,597,394	25,940,266	11,112,642	3,742,000	14,854,642
4	397XXX	Communications Equipment	16,837,429	60,547,072	77,384,501	10,458,573	40,566,538	51,025,111	6,378,856	19,980,534	26,359,390
4	398000	Miscellaneous Equipment	6,321	374,246	380,567	3,981	250,745	254,726	2,340	123,501	125,841
TOTAL GENERAL PLANT			81,024,552	201,519,773	282,544,325	51,134,036	135,018,248	186,152,284	29,890,516	66,501,525	96,392,041
TOTAL PLANT IN SERVICE			1,350,537,207	2,043,927,482	3,394,464,689	863,551,764	1,333,689,908	2,197,241,672	486,985,443	710,237,574	1,197,223,017



RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended September 30, 2013		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(283,368,276)	(283,368,276)	0	(184,217,716)	(184,217,716)	0	(99,150,560)	(99,150,560)
E-ADEP		Hydro Production Plant	0	(121,340,483)	(121,340,483)	0	(78,883,448)	(78,883,448)	0	(42,457,035)	(42,457,035)
E-ADEP		Other Production Plant	0	(82,875,369)	(82,875,369)	0	(53,877,277)	(53,877,277)	0	(28,998,092)	(28,998,092)
E-ADEP		Transmission Plant	0	(189,512,789)	(189,512,789)	0	(123,202,264)	(123,202,264)	0	(66,310,525)	(66,310,525)
E-ADEP		Distribution Plant	(390,968,900)	0	(390,968,900)	(240,611,056)	0	(240,611,056)	(150,357,844)	0	(150,357,844)
E-ADEP		General Plant	(23,713,430)	(69,652,812)	(93,366,242)	(14,078,799)	(46,667,384)	(60,746,183)	(9,634,631)	(22,985,428)	(32,620,059)
TOTAL ACCUMULATED DEPRECIATION			(414,682,330)	(746,749,729)	(1,161,432,059)	(254,689,855)	(486,848,089)	(741,537,944)	(159,992,475)	(259,901,640)	(419,894,115)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,835,130)	(7,835,130)	0	(5,093,618)	(5,093,618)	0	(2,741,512)	(2,741,512)
E-AAMT		Distribution-Franchises/Misc Intangibles	(115,367)	0	(115,367)	(115,367)	0	(115,367)	0	0	0
E-AAMT		General Plant - 303000	0	(181,253)	(181,253)	0	(120,566)	(120,566)	0	(60,687)	(60,687)
E-AAMT		Miscellaneous IT Intangible Plant - 3031XX	(796,382)	(19,361,837)	(20,158,219)	(785,181)	(12,972,431)	(13,757,612)	(11,201)	(6,389,406)	(6,400,607)
E-AAMT		General Plant - 390200, 396200	(120,874)	(182,449)	(303,323)	(117,279)	(122,241)	(239,520)	(3,595)	(60,208)	(63,803)
TOTAL ACCUMULATED AMORTIZATION			(1,032,623)	(27,560,669)	(28,593,292)	(1,017,827)	(18,308,856)	(19,326,683)	(14,796)	(9,251,813)	(9,266,609)
TOTAL ACCUMULATED DEPRAMORT			(415,714,953)	(774,310,398)	(1,190,025,351)	(255,707,682)	(505,156,945)	(760,864,627)	(160,007,271)	(269,153,453)	(429,160,724)
NET ELECTRIC UTILITY PLANT before DFIT			934,822,254	1,269,617,084	2,204,439,338	607,844,082	828,532,963	1,436,377,045	326,978,172	441,084,121	768,062,293
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(306,158)	(306,158)	0	(199,033)	(199,033)	0	(107,125)	(107,125)
12		ADFIT - Electric Plant In Service (282900)	0	(289,999,907)	(289,999,907)	0	(188,958,139)	(188,958,139)	0	(101,041,768)	(101,041,768)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(29,969,515)	(29,969,515)	0	(20,079,575)	(20,079,575)	0	(9,889,940)	(9,889,940)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(223,567)	(223,567)	0	(149,790)	(149,790)	0	(73,777)	(73,777)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,467,449)	(12,467,449)	0	(8,105,089)	(8,105,089)	0	(4,362,360)	(4,362,360)
1		ADFIT - CDA Settlement Costs (283333)	0	355,273	355,273	0	230,963	230,963	0	124,310	124,310
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,266,102)	(4,266,102)	0	(2,779,707)	(2,779,707)	0	(1,486,395)	(1,486,395)
TOTAL ACCUMULATED DFIT			0	(336,877,425)	(336,877,425)	0	(220,040,370)	(220,040,370)	0	(116,837,055)	(116,837,055)
NET ELECTRIC UTILITY PLANT			934,822,254	932,739,659	1,867,561,913	607,844,082	608,492,593	1,216,336,675	326,978,172	324,247,066	651,225,238
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			65.010%			34.990%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			67.000%			33.000%	
E-ALL	12	Net Electric Plant (before DFIT)		100.000%			65.158%			34.842%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-12E</b>
For Twelve Months Ended September 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	934,822,254	932,739,659	1,867,561,913	607,844,082	608,492,593	1,216,336,675	326,978,172	324,247,066	651,225,238
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	0	0	0	(912,295)	0	(912,295)	912,295	0	912,295
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(2,649,504)	0	(2,649,504)	(849,120)	0	(849,120)	(1,800,384)	0	(1,800,384)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,079,706	0	7,079,706	4,538,631	0	4,538,631	2,541,075	0	2,541,075
99	ADFIT - Kettle Falls Disallowed (190420)	289,488	0	289,488	289,488	0	289,488	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,192,780	0	1,192,780	0	0	0	1,192,780	0	1,192,780
99	ADFIT - Boulder Park Disallowed (190040)	492,527	0	492,527	0	0	0	492,527	0	492,527
99	Investment in WNP3 Exchange Power (124900, 124930)	14,495,623	0	14,495,623	14,495,623	0	14,495,623	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,605,119)	0	(2,605,119)	(2,605,119)	0	(2,605,119)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,090,180	0	1,090,180	1,090,180	0	1,090,180	0	0	0
99	CDA Lake Settlement - ID (186382)	216,824	0	216,824	0	0	0	216,824	0	216,824
99	ADFIT - CDA Lake Settlement - Direct (283382)	(457,453)	0	(457,453)	(381,564)	0	(381,564)	(75,889)	0	(75,889)
99	CDA CDR Fund - Direct (182324)	79,300	0	79,300	79,300	0	79,300	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	563,310	0	563,310	522,733	0	522,733	40,577	0	40,577
99	ADFIT - Spokane River Relicensing (283322)	(197,135)	0	(197,135)	(182,938)	0	(182,938)	(14,197)	0	(14,197)
99	Spokane River PM&Es (182323)	520,902	0	520,902	331,931	0	331,931	188,971	0	188,971
99	ADFIT - Spokane River PM&Es (283323)	(182,340)	0	(182,340)	(116,200)	0	(116,200)	(66,140)	0	(66,140)
99	Montana Riverbed Settlement (186360)	3,281,058	0	3,281,058	2,199,006	0	2,199,006	1,082,052	0	1,082,052
99	ADFIT - Montana Riverbed Settlement (283365)	(1,148,371)	0	(1,148,371)	(769,653)	0	(769,653)	(378,718)	0	(378,718)
99	Lancaster Generation (182312)	2,946,667	0	2,946,667	2,946,667	0	2,946,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,031,333)	0	(1,031,333)	(1,031,333)	0	(1,031,333)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	61,177	0	61,177	0	0	0	61,177	0	61,177
4	Customer Advances (252000)	(1,176,573)	0	(1,176,573)	(409,806)	0	(409,806)	(766,767)	0	(766,767)
99	Customer Deposits (235199)	(1,127,710)	0	(1,127,710)	(1,127,710)	0	(1,127,710)	0	0	0
C-WKC	Working Capital	10,727,231	7,800,334	18,527,565	10,727,231	0	10,727,231	0	7,800,334	7,800,334
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	25,070,706	7,800,334	32,871,040	24,698,326	0	24,698,326	372,380	7,800,334	8,172,714
	NET RATE BASE	959,892,960	940,539,993	1,900,432,953	632,542,408	608,492,593	1,241,035,001	327,350,552	332,047,400	659,397,952

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.158%	34.842%
E-ALL	13	Net Electric General Plant	100.000%	66.290%	33.710%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12E</b>
For Twelve Months Ended September 30, 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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	8,416,510	8,416,510			8,416,510	8,416,510		5,471,573	5,471,573		2,944,937	2,944,937	
1	Hydro (ED-AN)	8,340,065	8,340,065			8,340,065	8,340,065		5,421,876	5,421,876		2,918,189	2,918,189	
1	Other (ED-AN)	8,983,596	8,983,596			8,983,596	8,983,596		5,840,236	5,840,236		3,143,360	3,143,360	
<b>Total Electric Production</b>		<b>25,740,171</b>	<b>25,740,171</b>			<b>25,740,171</b>	<b>25,740,171</b>		<b>16,733,685</b>	<b>16,733,685</b>		<b>9,006,486</b>	<b>9,006,486</b>	
<b>Electric Transmission</b>														
1	ED-AN	10,194,403	10,194,403			10,194,403	10,194,403		6,627,381	6,627,381		3,567,022	3,567,022	
<b>Total Electric Transmission</b>		<b>10,194,403</b>	<b>10,194,403</b>			<b>10,194,403</b>	<b>10,194,403</b>		<b>6,627,381</b>	<b>6,627,381</b>		<b>3,567,022</b>	<b>3,567,022</b>	
<b>Electric Distribution</b>														
	ED-ID	12,459,192	12,459,192			12,459,192	12,459,192					12,459,192	12,459,192	
	ED-WA	21,954,561	21,954,561			21,954,561	21,954,561		21,954,561	21,954,561				
<b>Total Electric Distribution</b>		<b>34,413,753</b>	<b>34,413,753</b>			<b>34,413,753</b>	<b>34,413,753</b>		<b>21,954,561</b>	<b>21,954,561</b>		<b>12,459,192</b>	<b>12,459,192</b>	
<b>Gas Underground Storage</b>														
	GD-AN	560,866		560,866										
	GD-OR	113,184				113,184								
<b>Total Gas Underground Storage</b>		<b>674,050</b>		<b>560,866</b>		<b>113,184</b>								
<b>Gas Distribution</b>														
	GD-AN	70,701		70,701										
	GD-ID	3,861,689		3,861,689										
	GD-WA	7,593,613		7,593,613										
	GD-OR	3,915,568				3,915,568								
<b>Total Gas Distribution</b>		<b>15,441,571</b>		<b>11,526,003</b>		<b>3,915,568</b>								
<b>General Plant</b>														
4	ED-AN	2,551,872	2,551,872			2,551,872	2,551,872		1,709,754	1,709,754		842,118	842,118	
	ED-ID	200,292	200,292			200,292	200,292				200,292		200,292	
	ED-WA	938,985	938,985			938,985	938,985	938,985		938,985				
7,4	CD-AA	12,616,312	9,127,397	2,447,691	1,041,224	9,127,397	9,127,397		6,115,356	6,115,356		3,012,041	3,012,041	
9,4	CD-AN	617,923	489,525	128,398		489,525	489,525		327,982	327,982		161,543	161,543	
9	CD-ID	341,086	270,212	70,874		270,212	270,212				270,212		270,212	
9	CD-WA	161,129	127,648	33,481		127,648	127,648	127,648		127,648				
8	GD-AA	161,634		113,661								47,973		
	GD-AN	34,946		34,946										
	GD-ID	55,930		55,930										
	GD-WA	219,795		219,795										
	GD-OR	254,713				254,713								
<b>Total General Plant</b>		<b>18,154,617</b>	<b>13,705,931</b>	<b>3,104,776</b>	<b>1,343,910</b>	<b>1,537,137</b>	<b>12,168,794</b>	<b>13,705,931</b>	<b>1,066,633</b>	<b>8,153,092</b>	<b>9,219,725</b>	<b>470,504</b>	<b>4,015,702</b>	<b>4,486,206</b>
<b>Total Depreciation Expense</b>		<b>104,618,565</b>	<b>84,054,258</b>	<b>15,191,645</b>	<b>5,372,662</b>	<b>35,950,890</b>	<b>48,103,368</b>	<b>84,054,258</b>	<b>23,021,194</b>	<b>31,514,158</b>	<b>54,535,352</b>	<b>12,929,696</b>	<b>16,589,210</b>	<b>29,518,906</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	Production/Transmission Ratio	65.010%		34.990%				
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	67.000%		33.000%				
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%									

RESULTS OF OPERATIONS  
**ELECTRIC AMORTIZATION EXPENSE**  
 For Twelve Months Ended September 30, 2013  
 Ending Balance Basis

Report ID:  
**E-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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	918,399	918,399		918,399	918,399		597,051	597,051		321,348	321,348	
1	Misc Intangible Plt (303000)	ED-AN	84,384	84,384		84,384	84,384		54,858	54,858		29,526	29,526	
<b>Total Production/Transmission</b>			<b>1,002,783</b>	<b>1,002,783</b>		<b>1,002,783</b>	<b>1,002,783</b>		<b>651,909</b>	<b>651,909</b>		<b>350,874</b>	<b>350,874</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153				
	Misc Intangible Plt (303000)	ED-WA	2,844	2,844		2,844	2,844	2,844		2,844				
<b>Total Distribution</b>			<b>26,997</b>	<b>26,997</b>		<b>26,997</b>	<b>26,997</b>	<b>26,997</b>		<b>26,997</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	189,850	137,349	36,833	15,668			92,024	92,024		45,325	45,325	
9,1		CD-AN	9,729	7,708	2,021			7,708	5,011	5,011		2,697	2,697	
		GD-ID	4,058		4,058									
		GD-WA	23,466		23,466									
		GD-OR	7,778			7,778								
<b>Total General Plant - 303000</b>			<b>234,881</b>	<b>145,057</b>	<b>66,378</b>	<b>23,446</b>		<b>145,057</b>	<b>97,035</b>	<b>97,035</b>		<b>48,022</b>	<b>48,022</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	8,561,751	6,194,085	1,661,065	706,601		6,194,085	4,150,037	4,150,037		2,044,048	2,044,048	
9,4		CD-AN	3,793	3,005	788		3,005	3,005	2,013	2,013		992	992	
9,4		CD-ID	4,917	3,895	1,022		3,895	3,895			3,895		3,895	
4		ED-AN	184,651	184,651			184,651	184,651	123,716	123,716		60,935	60,935	
		ED-ID	4,747	4,747			4,747	4,747			4,747		4,747	
		ED-WA	418,819	418,819			418,819	418,819	418,819	418,819				
8		GD-AA	440,916		310,052	130,864								
		GD-AN	2,353		2,353									
		GD-OR	250			250								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>9,622,197</b>	<b>6,809,202</b>	<b>1,975,280</b>	<b>837,715</b>		<b>427,461</b>	<b>6,381,741</b>	<b>6,809,202</b>		<b>418,819</b>	<b>4,275,766</b>	<b>4,694,585</b>
<b>Gas Underground Storage</b>														
		GD-AN	227		227									
<b>Total Gas Underground Storage</b>			<b>227</b>		<b>227</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	28,901	20,909	5,607	2,385		20,909	14,009	14,009		6,900	6,900	
4		ED-AN	9,627	9,627				9,627	6,450	6,450		3,177	3,177	
		GD-OR	3,475			3,475								
<b>Total General Plant - 390200, 396200</b>			<b>42,003</b>	<b>30,536</b>	<b>5,607</b>	<b>5,860</b>		<b>30,536</b>	<b>20,459</b>	<b>20,459</b>		<b>10,077</b>	<b>10,077</b>	
<b>Total Amortization Expense</b>			<b>10,929,088</b>	<b>8,014,575</b>	<b>2,047,492</b>	<b>867,021</b>		<b>454,458</b>	<b>7,560,117</b>	<b>8,014,575</b>		<b>445,816</b>	<b>5,045,169</b>	<b>5,490,985</b>

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12E</b>
For Twelve Months Ended September 30, 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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(283,368,276)	(283,368,276)			(283,368,276)	(283,368,276)		(184,217,716)	(184,217,716)		(99,150,560)	(99,150,560)	
1	Hydro (ED-AN)	(121,340,483)	(121,340,483)			(121,340,483)	(121,340,483)		(78,883,448)	(78,883,448)		(42,457,035)	(42,457,035)	
1	Other (ED-AN)	(82,875,369)	(82,875,369)			(82,875,369)	(82,875,369)		(53,877,277)	(53,877,277)		(28,998,092)	(28,998,092)	
<b>Total Electric Production</b>		<b>(487,584,128)</b>	<b>(487,584,128)</b>			<b>(487,584,128)</b>	<b>(487,584,128)</b>		<b>(316,978,441)</b>	<b>(316,978,441)</b>		<b>(170,605,687)</b>	<b>(170,605,687)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(189,512,789)	(189,512,789)			(189,512,789)	(189,512,789)		(123,202,264)	(123,202,264)		(66,310,525)	(66,310,525)	
<b>Total Electric Transmission</b>		<b>(189,512,789)</b>	<b>(189,512,789)</b>			<b>(189,512,789)</b>	<b>(189,512,789)</b>		<b>(123,202,264)</b>	<b>(123,202,264)</b>		<b>(66,310,525)</b>	<b>(66,310,525)</b>	
<b>Electric Distribution</b>														
	ED-ID	(150,357,844)	(150,357,844)			(150,357,844)	(150,357,844)					(150,357,844)	(150,357,844)	
	ED-WA	(240,611,056)	(240,611,056)			(240,611,056)	(240,611,056)		(240,611,056)	(240,611,056)				
<b>Total Electric Distribution</b>		<b>(390,968,900)</b>	<b>(390,968,900)</b>			<b>(390,968,900)</b>	<b>(390,968,900)</b>		<b>(240,611,056)</b>	<b>(240,611,056)</b>		<b>(150,357,844)</b>	<b>(150,357,844)</b>	
<b>Gas Underground Storage</b>														
	GD-AN	(12,783,722)		(12,783,722)										
	GD-OR	(486,394)		(486,394)										
<b>Total Gas Underground Storage</b>		<b>(13,270,116)</b>		<b>(12,783,722)</b>	<b>(486,394)</b>									
<b>Gas Distribution</b>														
	GD-AN	(1,490,467)		(1,490,467)										
	GD-ID	(54,687,541)		(54,687,541)										
	GD-WA	(109,066,063)		(109,066,063)										
	GD-OR	(88,927,781)		(88,927,781)										
<b>Total Gas Distribution</b>		<b>(254,171,852)</b>		<b>(165,244,071)</b>	<b>(88,927,781)</b>									
<b>General Plant</b>														
4	ED-AN	(35,869,643)	(35,869,643)			(35,869,643)	(35,869,643)		(24,032,661)	(24,032,661)		(11,836,982)	(11,836,982)	
	ED-ID	(5,928,556)	(5,928,556)			(5,928,556)	(5,928,556)				(5,928,556)		(5,928,556)	
	ED-WA	(12,214,444)	(12,214,444)			(12,214,444)	(12,214,444)		(12,214,444)	(12,214,444)				
7.4	CD-AA	(34,746,201)	(25,137,487)	(6,741,110)	(2,867,604)	(25,137,487)	(25,137,487)		(16,842,116)	(16,842,116)		(8,295,371)	(8,295,371)	
9.4	CD-AN	(10,913,372)	(8,645,682)	(2,267,690)		(8,645,682)	(8,645,682)		(5,792,607)	(5,792,607)		(2,853,075)	(2,853,075)	
9	CD-ID	(4,678,147)	(3,706,075)	(972,072)		(3,706,075)	(3,706,075)				(3,706,075)		(3,706,075)	
9	CD-WA	(2,353,359)	(1,864,355)	(489,004)		(1,864,355)	(1,864,355)		(1,864,355)	(1,864,355)				
8	GD-AA	(1,435,454)		(1,009,411)	(426,043)									
	GD-AN	(1,487,217)		(1,487,217)										
	GD-ID	(1,146,618)		(1,146,618)										
	GD-WA	(2,851,024)		(2,851,024)										
	GD-OR	(3,801,746)		(3,801,746)										
<b>Total General Plant</b>		<b>(117,425,781)</b>	<b>(93,366,242)</b>	<b>(16,964,146)</b>	<b>(7,095,393)</b>	<b>(23,713,430)</b>	<b>(69,652,812)</b>	<b>(93,366,242)</b>	<b>(14,078,799)</b>	<b>(46,667,384)</b>	<b>(60,746,183)</b>	<b>(9,634,631)</b>	<b>(22,985,428)</b>	<b>(32,620,059)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,452,933,566)</b>	<b>(1,161,432,059)</b>	<b>(194,991,939)</b>	<b>(96,509,568)</b>	<b>(414,682,330)</b>	<b>(746,749,729)</b>	<b>(1,161,432,059)</b>	<b>(254,689,855)</b>	<b>(486,848,089)</b>	<b>(741,537,944)</b>	<b>(159,992,475)</b>	<b>(259,901,640)</b>	<b>(419,894,115)</b>

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12E</b>
For Twelve Months Ended September 30, 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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(7,156,553)	(7,156,553)			(7,156,553)		(4,652,475)	(4,652,475)		(2,504,078)	(2,504,078)	
1	Misc Intangible PIt (303000)	ED-AN	(678,577)	(678,577)			(678,577)		(441,143)	(441,143)		(237,434)	(237,434)	
<b>Total Production/Transmission</b>			<b>(7,835,130)</b>	<b>(7,835,130)</b>			<b>(7,835,130)</b>		<b>(5,093,618)</b>	<b>(5,093,618)</b>		<b>(2,741,512)</b>	<b>(2,741,512)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(90,891)	(90,891)			(90,891)	(90,891)		(90,891)				
	Misc Intangible PIt (303000)	ED-WA	(24,476)	(24,476)			(24,476)	(24,476)		(24,476)				
<b>Total Distribution</b>			<b>(115,367)</b>	<b>(115,367)</b>			<b>(115,367)</b>	<b>(115,367)</b>		<b>(115,367)</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	(189,850)	(137,349)	(36,833)	(15,668)			(92,024)	(92,024)		(45,325)	(45,325)	
9,1		CD-AN	(55,419)	(43,904)	(11,515)		(43,904)		(28,542)	(28,542)		(15,362)	(15,362)	
		GD-ID	(46,014)		(46,014)									
		GD-WA	(86,205)		(86,205)									
		GD-OR	(54,523)			(54,523)								
<b>Total General Plant - 303000</b>			<b>(432,011)</b>	<b>(181,253)</b>	<b>(180,567)</b>	<b>(70,191)</b>			<b>(120,566)</b>	<b>(120,566)</b>		<b>(60,687)</b>	<b>(60,687)</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	(26,018,901)	(18,823,634)	(5,047,927)	(2,147,340)						(6,211,799)	(6,211,799)	
9,4		CD-AN	(3,793)	(3,005)	(788)		(18,823,634)		(12,611,835)	(12,611,835)		(992)	(992)	
9		CD-ID	(4,917)	(3,895)	(1,022)		(3,005)		(2,013)	(2,013)				
4		ED-AN	(535,198)	(535,198)			(3,895)				(3,895)		(3,895)	
		ED-ID	(7,306)	(7,306)			(535,198)		(358,583)	(358,583)		(176,615)	(176,615)	
		ED-WA	(785,181)	(785,181)			(7,306)				(7,306)		(7,306)	
8		GD-AA	(1,116,310)		(784,989)	(331,321)			(785,181)	(785,181)				
		GD-AN	(9,192)		(9,192)									
		GD-OR	(921)			(921)								
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>			<b>(28,481,719)</b>	<b>(20,158,219)</b>	<b>(5,843,918)</b>	<b>(2,479,582)</b>			<b>(796,382)</b>	<b>(19,361,837)</b>	<b>(20,158,219)</b>	<b>(11,201)</b>	<b>(6,389,406)</b>	<b>(6,400,607)</b>
<b>Gas Underground Storage</b>														
		GD-AN	(239,575)		(239,575)									
<b>Total Gas Underground Storage</b>			<b>(239,575)</b>		<b>(239,575)</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	(180,635)	(130,682)	(35,045)	(14,908)			(87,557)	(87,557)		(43,125)	(43,125)	
9		CD-ID	(4,538)	(3,595)	(943)		(130,682)				(3,595)		(3,595)	
9		CD-WA	(8,332)	(6,601)	(1,731)		(3,595)		(6,601)	(6,601)				
4		ED-AN	(51,767)	(51,767)			(6,601)							
		ED-WA	(110,678)	(110,678)			(51,767)		(34,684)	(34,684)		(17,083)	(17,083)	
		GD-WA	(1,863)		(1,863)		(110,678)		(110,678)	(110,678)				
		GD-OR	(51,602)			(51,602)								
<b>Total General Plant - 390200, 396200</b>			<b>(409,415)</b>	<b>(303,323)</b>	<b>(39,582)</b>	<b>(66,510)</b>			<b>(117,279)</b>	<b>(122,241)</b>	<b>(239,520)</b>	<b>(3,595)</b>	<b>(60,208)</b>	<b>(63,803)</b>
<b>Total Accumulated Amortization</b>			<b>(37,513,217)</b>	<b>(28,593,292)</b>	<b>(6,303,642)</b>	<b>(2,616,283)</b>			<b>(1,032,623)</b>	<b>(27,560,669)</b>	<b>(28,593,292)</b>	<b>(1,017,827)</b>	<b>(18,308,856)</b>	<b>(19,326,683)</b>

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99		GD-OR / AS	704,242	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	
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	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	
		<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	6,698,246	930,406	2,106,027	3,661,813	6,698,246	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	
99		GD-OR / AS	3,529,353	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	
7		CD-AA	71,229,931	0	0	51,532,006	51,532,006	0	0	13,819,319	13,819,319	5,878,606	5,878,606	
9		CD-WA / ID / AN	21,986,948	5,610,580	4,403,135	7,404,565	17,418,280	1,471,608	1,154,905	1,942,155	4,568,668	0	0	
		<b>TOTAL ACCOUNT</b>	<b>105,622,245</b>	<b>6,540,986</b>	<b>6,509,162</b>	<b>62,598,384</b>	<b>75,648,532</b>	<b>3,649,375</b>	<b>1,154,905</b>	<b>15,761,474</b>	<b>20,565,754</b>	<b>3,529,353</b>	<b>5,878,606</b>	<b>9,407,959</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,307,707	2,518,980	14,649	5,774,078	8,307,707	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	470,176	0	0	0	0	0	0	330,628	330,628	139,548	139,548	
7		CD-AA	51,091,305	0	0	36,962,516	36,962,516	0	0	9,912,224	9,912,224	4,216,565	4,216,565	
9		CD-WA / ID / AN	106,301	0	11,050	73,163	84,213	0	2,898	19,190	22,088	0	0	
		<b>TOTAL ACCOUNT</b>	<b>59,982,139</b>	<b>2,518,980</b>	<b>25,699</b>	<b>42,809,757</b>	<b>45,354,436</b>	<b>0</b>	<b>2,898</b>	<b>10,268,692</b>	<b>10,271,590</b>	<b>4,356,113</b>	<b>4,356,113</b>	
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	20,756,952	9,856,490	3,720,656	7,179,806	20,756,952	0	0	0	0	0	0	
99		GD-WA / ID / AN	8,194,336	0	0	0	0	5,318,316	1,624,265	1,251,755	8,194,336	0	0	
99		GD-OR / AS	2,947,339	0	0	0	0	0	0	0	2,947,339	0	2,947,339	
8		GD-AA	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	43,724	43,724	
9		CD-WA / ID / AN	5,147,276	1,566,476	812,365	1,698,882	4,077,723	410,873	213,077	445,603	1,069,553	0	0	
		<b>TOTAL ACCOUNT</b>	<b>37,575,700</b>	<b>11,422,966</b>	<b>4,533,021</b>	<b>9,261,975</b>	<b>25,217,962</b>	<b>5,729,189</b>	<b>1,837,342</b>	<b>1,800,144</b>	<b>9,366,675</b>	<b>2,947,339</b>	<b>43,724</b>	<b>2,991,063</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	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	2,327,418	110,638	141,541	1,591,625	1,843,804	29,019	37,125	417,470	483,614	0	0	
		TOTAL ACCOUNT	2,864,245	121,377	156,286	1,961,470	2,239,133	113,290	37,125	417,470	567,885	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,254,612	1,120,044	354,603	1,779,965	3,254,612	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	913,406	0	913,406	
8		GD-AA	1,376,106	0	0	0	0	0	0	967,678	0	408,428	408,428	
7		CD-AA	8,924,734	0	0	6,456,688	6,456,688	0	0	1,731,488	1,731,488	0	736,558	
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	17,846,701	1,164,944	379,696	8,465,409	10,010,049	2,143,089	457,928	3,177,243	5,778,260	913,406	1,144,986	2,058,392
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	923,801	164,888	81,624	677,289	923,801	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	152,474	0	152,474	
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	24,502	24,502	
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	29,353	29,353	
9		CD-WA / ID / AN	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	0	0	
		TOTAL ACCOUNT	1,849,326	172,844	84,164	1,053,413	1,310,421	57,932	18,879	255,765	332,576	152,474	53,855	206,329
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,189,484	18,083,948	10,702,124	10,403,412	39,189,484	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	43,834	0	43,834	
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	45,725	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	
		TOTAL ACCOUNT	45,917,896	18,342,872	11,112,642	11,339,394	40,794,908	2,892,872	1,062,206	1,078,351	5,033,429	43,834	45,725	89,559



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	52,676,898	10,057,981	3,167,609	39,451,308	52,676,898	0	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	0
99		GD-OR / AS	994,441	0	0	0	0	0	0	0	0	994,441	0	994,441
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	19,677,983	0	0	14,236,234	14,236,234	0	0	3,817,725	3,817,725	0	1,624,024	1,624,024
9		CD-WA/ID / AN	13,217,920	400,593	3,211,246	6,859,529	10,471,368	105,072	842,283	1,799,197	2,746,552	0	0	0
		TOTAL ACCOUNT	88,704,350	10,458,574	6,378,855	60,547,071	77,384,500	697,195	1,300,917	6,408,571	8,406,683	994,441	1,918,726	2,913,167
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	44,348	0	2,299	42,049	44,348	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	453,662	0	0	328,206	328,206	0	0	88,015	88,015	0	37,441	37,441
9		CD-WA/ID / AN	10,115	3,981	41	3,991	8,013	1,044	11	1,047	2,102	0	0	0
		TOTAL ACCOUNT	510,492	3,981	2,340	374,246	380,567	1,044	11	89,062	90,117	2,367	37,441	39,808
		TOTAL GENERAL PLANT	367,598,224	51,134,037	29,890,518	201,519,771	282,544,326	15,858,959	5,963,062	40,082,923	61,904,944	9,344,683	13,804,271	23,148,954

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended September 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	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	3,790,190	2,809,619	23,524	957,047	3,790,190	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	53,802,116	0	0	38,923,679	38,923,679	0	0	10,438,148	10,438,148	0	4,440,289	
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	59,873,244	2,809,619	66,025	39,921,040	42,796,684	0	11,148	11,979,167	11,990,315	0	5,086,245	5,086,245
	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	4,502,694	0	0	3,257,519	3,257,519	0	0	873,568	873,568	0	371,607	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,578,741	0	0	3,320,809	3,320,809	0	0	885,094	885,094	1,231	371,607	372,838
		TOTAL	72,603,120	2,962,798	66,025	48,454,421	51,483,244	964,981	192,185	13,738,683	14,895,849	411,357	5,812,670	6,224,027

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>C-DTX-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended September 30, 2013 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(39,292,630)	(28,426,646)	(7,623,163)	(3,242,821)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,947,551)	(1,542,869)	(404,682)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	<u>(41,549,207)</u>	<u>(30,193,083)</u>	<u>(8,087,799)</u>	<u>(3,268,325)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended September 30, 2013
Ending Balance Basis

Report ID: <b>C-WKC-12E</b>
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AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		815,896	815,896		815,896	815,896		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		496,421	496,421		496,421	496,421		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		7,035,017	7,035,017		5,678,482	5,678,482		1,356,535	1,356,535
1	154300	PLANT MATERIALS & OPER SUP-CS2		251,060	251,060		202,649	202,649		48,411	48,411
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		729,608	729,608		588,921	588,921		140,687	140,687
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		0	0		0	0		0	0
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		22,257	22,257		17,965	17,965		4,292	4,292
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	10,727,231		10,727,231	10,727,231		10,727,231	0		0
<b>TOTAL</b>			<b>10,727,231</b>	<b>9,350,259</b>	<b>20,077,490</b>	<b>10,727,231</b>	<b>7,800,334</b>	<b>18,527,565</b>	<b>0</b>	<b>1,549,925</b>	<b>1,549,925</b>

ALLOCATION RATIOS:

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