

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Month Ended November 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income (Loss)	11,898,606	7,028,574	4,870,032
		Adjustments			
		Adjusted Net Operating Income (Loss)	11,898,606	7,028,574	4,870,032
E-APL		Electric Net Rate Base	1,901,238,810	1,242,242,820	658,995,990
		<b>RATE OF RETURN</b>	<b>0.626%</b>	<b>0.566%</b>	<b>0.739%</b>

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

RESULTS OF OPERATIONS			Report ID: E-ALL-1A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Month Ended November 30, 2013						
Average of Monthly Averages 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	11-30-2013	365,438	239,864	125,574
		Percent		100.000%	65.637%	34.363%
3	E-OPS	Direct Distribution Operating Expense		1,843,687	1,133,282	710,405
		Percent		100.000%	61.468%	38.532%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accts 500 - 598		20,221,960	13,135,421	7,086,539
		Direct O & M Accts 901 - 935		27,780,483	19,758,209	8,022,274
		Total		48,002,443	32,893,630	15,108,813
		Percentage		100.000%	68.525%	31.475%
		Direct Labor Accts 500 - 598		13,459,589	8,757,716	4,701,873
		Direct Labor Accts 901 - 935		6,280,527	4,982,574	1,297,953
		Total		19,740,116	13,740,290	5,999,826
		Percentage		100.000%	69.606%	30.394%
		Number of Customers		362,462	237,724	124,738
		Percentage		100.000%	65.586%	34.414%
		Net Direct Plant		865,560,849	556,413,691	309,147,158
		Percentage		100.000%	64.284%	35.716%
4		Total Percentages		400.000%	268.000%	132.000%
		Percent		100.000%	67.000%	33.000%

RESULTS OF OPERATIONS		Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>		
For Month Ended November 30, 2013 Average of Monthly Averages 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>
		<b>Net Direct Plant</b>	<b>2,540,576,273</b>	<b>2,027,886,265</b>	<b>345,513,055</b>	<b>167,176,953</b>
		<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-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended November 30, 2013 Average of Monthly Averages 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%

RESULTS OF OPERATIONS		Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>		
For Month Ended November 30, 2013 Average of Monthly Averages 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	879,923,878	571,662,140	308,261,738	
		Percent	100.000%	64.967%	35.033%	
11		Book Depreciation	7,284,194	4,673,477	2,610,717	
		Percent	100.000%	64.159%	35.841%	

RESULTS OF OPERATIONS		Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>		
For Month Ended November 30, 2013 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT)	2,206,216,229	1,437,904,125	768,312,104
		Percent	100.000%	65.175%	34.825%
13	E-PLT	Net Electric General Plant	189,650,321	125,922,183	63,728,138
		Percent	100.000%	66.397%	33.603%
14		Net Allocated Schedule M's	-3,094,591	-1,859,280	-1,235,311
		Percent	100.000%	60.082%	39.918%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended November 30, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	25,526,375	0	25,526,375	16,976,185	0	16,976,185	8,550,190	0	8,550,190
99	442200	Commercial - Firm & Int.	22,341,039	0	22,341,039	15,857,843	0	15,857,843	6,483,196	0	6,483,196
1	442300	Industrial	8,542,566	0	8,542,566	4,890,746	0	4,890,746	3,651,820	0	3,651,820
99	444000	Public Street & Highway Lighting	625,449	0	625,449	417,644	0	417,644	207,805	0	207,805
99	448000	Interdepartmental Revenue	89,197	0	89,197	70,048	0	70,048	19,149	0	19,149
99	499XXX	Unbilled Revenue	5,880,798	0	5,880,798	3,692,042	0	3,692,042	2,188,756	0	2,188,756
TOTAL SALES TO ULTIMATE CUSTOMERS			63,005,424	0	63,005,424	41,904,508	0	41,904,508	21,100,916	0	21,100,916
1	447XXX	Sales for Resale	0	11,646,282	11,646,282	0	7,571,248	7,571,248	0	4,075,034	4,075,034
TOTAL SALES OF ELECTRICITY			63,005,424	11,646,282	74,651,706	41,904,508	7,571,248	49,475,756	21,100,916	4,075,034	25,175,950
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	44,450	0	44,450	28,217	0	28,217	16,233	0	16,233
1	453000	Sales of Water & Water Power	0	36,583	36,583	0	23,783	23,783	0	12,800	12,800
1	454000	Rent from Electric Property	866,809	2,683	869,492	616,356	1,744	618,100	250,453	939	251,392
1	456XXX	Other Electric Revenues	12,493	8,690,698	8,703,191	8,870	5,649,823	5,658,693	3,623	3,040,875	3,044,498
TOTAL OTHER OPERATING REVENUE			923,752	8,729,964	9,653,716	653,443	5,675,350	6,328,793	270,309	3,054,614	3,324,923
TOTAL ELECTRIC REVENUE			63,929,176	20,376,246	84,305,422	42,557,951	13,246,598	55,804,549	21,371,225	7,129,648	28,500,873
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	24,228	24,228	0	15,751	15,751	0	8,477	8,477
1	501000	Fuel	0	2,080,538	2,080,538	0	1,352,558	1,352,558	0	727,980	727,980
1	502000	Steam Expense	0	277,483	277,483	0	180,392	180,392	0	97,091	97,091
1	505000	Electric Expense	0	78,160	78,160	0	50,812	50,812	0	27,348	27,348
1	506000	Miscellaneous Steam Power Generation Expense	0	261,845	261,845	0	170,225	170,225	0	91,620	91,620
1	507000	Rent	0	2,541	2,541	0	1,652	1,652	0	889	889
MAINTENANCE											
1	510000	Supervision & Engineering	0	39,261	39,261	0	25,524	25,524	0	13,737	13,737
1	511000	Structures	0	42,775	42,775	0	27,808	27,808	0	14,967	14,967
1	512000	Boiler Plant	0	307,590	307,590	0	199,964	199,964	0	107,626	107,626
1	513000	Electric Plant	0	45,381	45,381	0	29,502	29,502	0	15,879	15,879
1	514000	Miscellaneous Steam Plant	0	51,559	51,559	0	33,519	33,519	0	18,040	18,040
TOTAL STEAM POWER GENERATION EXP			0	3,211,361	3,211,361	0	2,087,707	2,087,707	0	1,123,654	1,123,654

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended November 30, 2013		
Average of Monthly Averages 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	159,663	159,663	0	103,797	103,797	0	55,866	55,866
1	536000	Water for Power	0	92,474	92,474	0	60,117	60,117	0	32,357	32,357
1	537000	Hydraulic Expense	204,361	233,089	437,450	132,743	151,531	284,274	71,618	81,558	153,176
1	538000	Electric Expense	0	534,040	534,040	0	347,179	347,179	0	186,861	186,861
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	55,373	55,373	0	35,998	35,998	0	19,375	19,375
1	540000	Rent	0	100,873	100,873	0	65,578	65,578	0	35,295	35,295
1	540100	MT Trust Funds Land Settlement Rents	465,337	0	465,337	302,705	0	302,705	162,632	0	162,632
		MAINTENANCE									
1	541000	Supervision & Engineering	0	40,238	40,238	0	26,159	26,159	0	14,079	14,079
1	542000	Structures	0	164,907	164,907	0	107,206	107,206	0	57,701	57,701
1	543000	Reservoirs, Dams, & Waterways	0	275,110	275,110	0	178,849	178,849	0	96,261	96,261
1	544000	Electric Plant	0	274,560	274,560	0	178,491	178,491	0	96,069	96,069
1	545000	Miscellaneous Hydraulic Plant	0	31,348	31,348	0	20,379	20,379	0	10,969	10,969
		TOTAL HYDRO POWER GENERATION EXP	669,698	1,961,675	2,631,373	435,448	1,275,284	1,710,732	234,250	686,391	920,641
		OTHER POWER GENERATION EXPENSE: OPERATION									
1	546000	Supervision & Engineering	0	129,839	129,839	0	84,408	84,408	0	45,431	45,431
1	547000	Fuel	0	10,661,040	10,661,040	0	6,930,742	6,930,742	0	3,730,298	3,730,298
1	548000	Generation Expense	0	114,857	114,857	0	74,669	74,669	0	40,188	40,188
1	549000	Miscellaneous Other Power Generation Expense	0	28,277	28,277	0	18,383	18,383	0	9,894	9,894
1	550000	Rent	0	(2,819)	(2,819)	0	(1,833)	(1,833)	0	(986)	(986)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	16,230	16,230	0	10,551	10,551	0	5,679	5,679
1	552000	Structures	0	4,614	4,614	0	3,000	3,000	0	1,614	1,614
1	553000	Generating & Electric Equipment	0	203,349	203,349	0	132,197	132,197	0	71,152	71,152
1	554000	Miscellaneous Other Power Generation Plant	0	11,865	11,865	0	7,713	7,713	0	4,152	4,152
		TOTAL OTHER POWER GENERATION EXP	0	11,167,252	11,167,252	0	7,259,830	7,259,830	0	3,907,422	3,907,422
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	0	17,896,620	17,896,620	0	11,634,593	11,634,593	0	6,262,027	6,262,027
1	556000	System Control & Load Dispatching	0	68,526	68,526	0	44,549	44,549	0	23,977	23,977
E-557	557XXX	Other Expense	(1,758,244)	7,214,591	5,456,347	(282,539)	4,690,206	4,407,667	(1,475,705)	2,524,385	1,048,680
		TOTAL OTHER POWER SUPPLY EXPENSE	(1,758,244)	25,179,737	23,421,493	(282,539)	16,369,348	16,086,809	(1,475,705)	8,810,389	7,334,684
		TOTAL PRODUCTION OPERATING EXP	(1,088,546)	41,520,025	40,431,479	152,909	26,992,169	27,145,078	(1,241,455)	14,527,856	13,286,401



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended November 30, 2013	
Average of Monthly Averages 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	211,487	211,487	0	137,488	137,488	0	73,999	73,999
1	561000	Load Dispatching	0	208,230	208,230	0	135,370	135,370	0	72,860	72,860
1	562000	Station Expense	0	32,584	32,584	0	21,183	21,183	0	11,401	11,401
1	563000	Overhead Line Expense	0	24,824	24,824	0	16,138	16,138	0	8,686	8,686
1	565000	Transmission of Electricity by Others	0	1,685,246	1,685,246	0	1,095,578	1,095,578	0	589,668	589,668
1	566000	Miscellaneous Transmission Expense	0	120,199	120,199	0	78,141	78,141	0	42,058	42,058
1	567000	Rent	0	7,682	7,682	0	4,994	4,994	0	2,688	2,688
		MAINTENANCE									
1	568000	Supervision & Engineering	0	67,540	67,540	0	43,908	43,908	0	23,632	23,632
1	569000	Structures	2	17,596	17,598	2	11,439	11,441	0	6,157	6,157
1	570000	Station Equipment	0	188,576	188,576	0	122,593	122,593	0	65,983	65,983
1	571000	Overhead Lines	0	356,414	356,414	0	231,705	231,705	0	124,709	124,709
1	572000	Underground Lines	0	(250)	(250)	0	(163)	(163)	0	(87)	(87)
1	573000	Service Miscellaneous	0	(20,346)	(20,346)	0	(13,227)	(13,227)	0	(7,119)	(7,119)
		TOTAL TRANSMISSION OPERATING EXP	2	2,899,782	2,899,784	2	1,885,147	1,885,149	0	1,014,635	1,014,635
E-DEPX		Depreciation Expense-Production	0	2,092,784	2,092,784	0	1,360,519	1,360,519	0	732,265	732,265
E-DEPX		Depreciation Expense-Transmission	0	849,915	849,915	0	552,530	552,530	0	297,385	297,385
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	83,919	83,919	0	54,556	54,556	0	29,363	29,363
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(12,019)	0	(12,019)	12,019	0	12,019
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	113,333	0	113,333	113,333	0	113,333	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,835	11,757	0	5,832	5,832
99	407331	Amortization of BPA Parallel Capacity Support	86,256	0	86,256	173,538	0	173,538	(87,282)	0	(87,282)
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,773	1,773	0	954	954
99	407335	Amortization of ID DSIT	(24,358)	0	(24,358)	0	0	0	(24,358)	0	(24,358)
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	407360	Amortization of CS2 & COLSTRIP O&M	146,039	0	146,039	81,141	0	81,141	64,898	0	64,898
99	407362	Amortization of LIDAR O&M	60,520	0	60,520	60,520	0	60,520	0	0	0
99	407365	Amortization of Wind Generation	72,234	0	72,234	0	0	0	72,234	0	72,234
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,895	47,895	0	25,779	25,779
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407395	Optional Renewable Power Revenue Offset	17,420	0	17,420	13,381	0	13,381	4,039	0	4,039
99	407403	Amortization of Dissallowed K. F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
99	407420	Amortization of CS2 Levelized Return	51,125	0	51,125	0	0	0	51,125	0	51,125
99	407450/407499	Amortization of BPA Residential Exchange Credit	(712,962)	0	(712,962)	(427,886)	0	(427,886)	(285,076)	0	(285,076)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(15,390)	0	(15,390)	0	0	0	(15,390)	0	(15,390)
99	407462	Amortization of Deferred LIDAR O&M	1,012	0	1,012	1,012	0	1,012	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(456)	(456)	0	(245)	(245)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,688,097	1,688,097	0	1,097,431	1,097,431	0	590,666	590,666
		TOTAL PIT DEPR/AMRT/NON-FIT TAXES	59,772	4,807,082	4,866,854	244,774	3,125,083	3,369,857	(185,002)	1,681,999	1,496,997
		TOTAL PRODUCTION & TRANSMISSION EXPEN	(1,028,772)	49,226,889	48,198,117	397,685	32,002,399	32,400,084	(1,426,457)	17,224,490	15,798,033

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	46,339	181,087	227,426	30,516	111,311	141,827	15,823	69,776	85,599
3	582000	Station Expense	46,424	5,790	52,214	21,696	3,559	25,255	24,728	2,231	26,959
3	583000	Overhead Line Expense	122,257	48,098	170,355	74,043	29,565	103,608	48,214	18,533	66,747
3	584000	Underground Line Expense	60,385	0	60,385	40,180	0	40,180	20,205	0	20,205
3	585000	Street Light & Signal System Operation Expense	5,057	0	5,057	148	0	148	4,909	0	4,909
3	586000	Meter Expense	179,620	16,154	195,774	149,998	9,930	159,928	29,622	6,224	35,846
3	587000	Customer Installations Expense	34,911	34,847	69,758	22,393	21,420	43,813	12,518	13,427	25,945
3	588000	Miscellaneous Distribution Expense	262,455	319,160	581,615	180,194	196,181	376,375	82,261	122,979	205,240
3	589000	Rent	0	17,369	17,369	0	10,676	10,676	0	6,693	6,693
		MAINTENANCE:									
3	590000	Supervision & Engineering	12,514	119,268	131,782	8,582	73,312	81,894	3,932	45,956	49,888
3	591000	Structures	5,037	0	5,037	3,179	0	3,179	1,858	0	1,858
3	592000	Station Equipment	54,888	11,212	66,100	31,861	6,892	38,753	23,027	4,320	27,347
3	593000	Overhead Lines	775,157	0	775,157	408,559	0	408,559	366,598	0	366,598
3	594000	Underground Lines	76,007	0	76,007	43,137	0	43,137	32,870	0	32,870
3	595000	Line Transformers	26,257	32,684	58,941	24,297	20,090	44,387	1,960	12,594	14,554
3	596000	Street Light & Signal System Maintenance Exp	109,459	0	109,459	76,628	0	76,628	32,831	0	32,831
3	597000	Meters	1,116	0	1,116	757	0	757	359	0	359
3	598000	Miscellaneous Distribution Expense	25,804	20,055	45,859	17,114	12,327	29,441	8,690	7,728	16,418
		TOTAL DISTRIBUTION OPERATING EXP	1,843,687	805,724	2,649,411	1,133,282	495,263	1,628,545	710,405	310,461	1,020,866
E-DEPX		Depreciation Expense-Distribution	3,073,732	0	3,073,732	1,904,934	0	1,904,934	1,168,798	0	1,168,798
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,250	0	2,250	2,250	0	2,250	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	3,841,215	0	3,841,215	3,251,258	0	3,251,258	589,957	0	589,957
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	6,917,197	0	6,917,197	5,158,442	0	5,158,442	1,758,755	0	1,758,755
		TOTAL DISTRIBUTION EXPENSES	8,760,884	805,724	9,566,608	6,291,724	495,263	6,786,987	2,469,160	310,461	2,779,621

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended November 30, 2013		
Average of Monthly Averages 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	33,660	33,660	0	22,093	22,093	0	11,567	11,567
2	902000	Meter Reading Expenses	234,099	7,938	242,037	200,292	5,210	205,502	33,807	2,728	36,535
E-903	903XXX	Customer Records & Collection Expenses	173,467	574,386	747,853	120,468	377,010	497,478	52,999	197,376	250,375
2	904000	Uncollectible Accounts	555	207,144	207,699	0	135,963	135,963	555	71,181	71,736
2	905000	Misc Customer Accounts	0	23,523	23,523	0	15,440	15,440	0	8,083	8,083
TOTAL CUSTOMER ACCOUNTS EXPENSES			408,121	846,651	1,254,772	320,760	555,716	876,476	87,361	290,935	378,296
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,133,852	19,313	2,153,165	1,564,777	12,676	1,577,453	569,075	6,637	575,712
2	909000	Advertising	0	126,426	126,426	0	82,982	82,982	0	43,444	43,444
2	910000	Misc Customer Service & Info Exp	0	30,425	30,425	0	19,970	19,970	0	10,455	10,455
TOTAL CUSTOMER SERVICE & INFO EXP			2,133,852	176,164	2,310,016	1,564,777	115,628	1,680,405	569,075	60,536	629,611
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	52,106	1,792,459	1,844,565	38,684	1,200,948	1,239,632	13,422	591,511	604,933
4	921000	Office Supplies & Expenses	6,142	382,613	388,755	6,142	256,351	262,493	0	126,262	126,262
4	922000	Admin Exp Transferred--Credit	0	(8,524)	(8,524)	0	(5,711)	(5,711)	0	(2,813)	(2,813)
4	923000	Outside Services Employed	29,895	789,669	819,564	29,895	529,078	558,973	0	260,591	260,591
4	924000	Property Insurance Premium	0	118,827	118,827	0	79,614	79,614	0	39,213	39,213
4	925XXX	Injuries and Damages	0	213,432	213,432	0	142,999	142,999	0	70,433	70,433
4	926XXX	Employee Pensions and Benefits	0	100,446	100,446	0	67,299	67,299	0	33,147	33,147
4	927000	Franchise Requirements	479	0	479	0	0	0	479	0	479
1	928000	Regulatory Commission Expenses	187,027	303,370	490,397	136,176	197,221	333,397	50,851	106,149	157,000
4	930000	Miscellaneous General Expenses	7,693	166,697	174,390	2,460	111,687	114,147	5,233	55,010	60,243
4	931000	Rents	390	71,486	71,876	0	47,896	47,896	390	23,590	23,980
4	935000	Maintenance of General Plant	97,796	735,059	832,855	53,577	492,490	546,067	44,219	242,569	286,788
TOTAL ADMIN & GEN OPERATING EXP			381,528	4,665,534	5,047,062	266,934	3,119,872	3,386,806	114,594	1,545,662	1,660,256

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended November 30, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	117,064	1,142,446	1,259,510	87,412	765,439	852,851	29,652	377,007	406,659
E-AMTX		Amortization Expense-General Plant - 303000	0	17,922	17,922	0	11,995	11,995	0	5,927	5,927
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	47,877	614,141	662,018	46,773	411,474	458,247	1,104	202,667	203,771
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,542	2,542	0	1,703	1,703	0	839	839
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	164,941	1,777,051	1,941,992	134,185	1,190,611	1,324,796	30,756	586,440	617,196
		TOTAL ADMIN & GENERAL EXPENSES	546,469	6,442,585	6,989,054	401,119	4,310,483	4,711,602	145,350	2,132,102	2,277,452
		TOTAL EXPENSES BEFORE FIT	10,820,554	57,498,013	68,318,567	8,976,065	37,479,489	46,455,554	1,844,489	20,018,524	21,863,013
		NET OPERATING INCOME (LOSS) BEFORE FIT			15,986,855			9,348,995			6,637,860
E-FIT		FEDERAL INCOME TAX --Normal Accrual			3,884,444			2,541,593			1,342,851
E-FIT		DEFERRED FEDERAL INCOME TAX			221,773			(209,491)			431,264
E-FIT		AMORTIZED ITC - NOXON			(17,968)			(11,681)			(6,287)
		ELECTRIC NET OPERATING INCOME (LOSS)			11,898,606			7,028,574			4,870,032

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.637%	34.363%
E-ALL	3	Direct Distribution Operating Expense	100.000%	61.468%	38.532%
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-555-1A</b>
For Month Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	17,295,843	17,295,843	0	11,244,028	11,244,028	0	6,051,815	6,051,815
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	(87,814)	(87,814)	0	(57,088)	(57,088)	0	(30,726)	(30,726)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	630,599	630,599	0	409,952	409,952	0	220,647	220,647
1	555710	Intercompany Purchase	0	57,992	57,992	0	37,701	37,701	0	20,291	20,291
TOTAL ACCOUNT 555			0	17,896,620	17,896,620	0	11,634,593	11,634,593	0	6,262,027	6,262,027

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-557-1A</b>
For Month Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	484,427	484,427	0	314,926	314,926	0	169,501	169,501
1	557010	Other Power Supply Expense - Financial	0	563,997	563,997	0	366,654	366,654	0	197,343	197,343
1	557150	Fuel - Economic Dispatch	0	(1,683,532)	(1,683,532)	0	(1,094,464)	(1,094,464)	0	(589,068)	(589,068)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(73,454)	0	(73,454)	(32,769)	0	(32,769)	(40,685)	0	(40,685)
1	557170	Broker Fees - Power	0	36,174	36,174	0	23,517	23,517	0	12,657	12,657
1	557171	REC Broker Fees	3,964	0	3,964	3,964	0	3,964	0	0	0
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(327,446)	0	(327,446)	(327,446)	0	(327,446)	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	32,254	0	32,254	32,254	0	32,254	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(1,107,635)	0	(1,107,635)	0	0	0	(1,107,635)	0	(1,107,635)
99	557390	Idaho PCA Amortization	(354,152)	0	(354,152)	0	0	0	(354,152)	0	(354,152)
1	557395	Optional Renewable Power Expense Offset	0	(9,471)	(9,471)	0	(6,157)	(6,157)	0	(3,314)	(3,314)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	306,257	306,257	0	199,098	199,098	0	107,159	107,159
1	557711	Turbine Gas Bookout Offset	0	(306,257)	(306,257)	0	(199,098)	(199,098)	0	(107,159)	(107,159)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	7,822,996	7,822,996	0	5,085,730	5,085,730	0	2,737,266	2,737,266
TOTAL ACCOUNT 557			(1,758,244)	7,214,591	5,456,347	(282,539)	4,690,206	4,407,667	(1,475,705)	2,524,385	1,048,680

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-1A
For Month Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	173,467	574,386	747,853	120,468	377,010	497,478	52,999	197,376	250,375
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	173,467	574,386	747,853	120,468	377,010	497,478	52,999	197,376	250,375

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.637%	34.363%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.175%	34.825%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-1A</b>
For Month Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	32,720	19,313	52,033	22,610	12,676	35,286	10,110	6,637	16,747
99	908600	Public Purpose Tariff Rider Expense Offset	1,876,198	0	1,876,198	1,380,424	0	1,380,424	495,774	0	495,774
99	908610	Limited Income Tax Refund Program	24,125	0	24,125	24,125	0	24,125	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	200,809	0	200,809	137,618	0	137,618	63,191	0	63,191
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,133,852	19,313	2,153,165	1,564,777	12,676	1,577,453	569,075	6,637	575,712

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.637%	34.363%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-INT-1A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Month Ended November 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.63%	53.63%
2	Cost of Debt		5.606%	5.676%
	Total Weighted Cost		3.006%	3.044%
E-APL	Net Rate Base	1,901,238,810	1,242,242,820	658,995,990
	Interest Deduction for FIT Calculation	57,401,657	37,341,819	20,059,838
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-FIT-1A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Month Ended November 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	84,305,422	55,804,549	28,500,873
E-OPS	Less: Operating & Maintenance Expense	54,592,524	36,602,459	17,990,065
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	8,196,731	5,504,406	2,692,325
E-OTX	Less: Taxes Other than FIT	5,529,312	4,348,689	1,180,623
	Net Operating Income Before FIT	15,986,855	9,348,995	6,637,860
E-INT	Less: Monthly Interest Expense	4,783,471	3,111,818	1,671,653
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(12,019)	12,019
E-SCM	Plus: Schedule M Adjustments	(79,729)	1,028,910	(1,108,639)
	Taxable Net Operating Income	11,123,655	7,278,106	3,845,549
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	3,893,279	2,547,337	1,345,942
1	Production Tax Credit	(8,835)	(5,744)	(3,091)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	3,884,444	2,541,593	1,342,851
E-DTE	Deferred FIT	221,773	(209,491)	431,264
1	411400 Amortized Investment Tax Credit - Noxon	(17,968)	(11,681)	(6,287)
	Total Net FIT/Deferred FIT	4,088,249	2,320,421	1,767,828

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-1A</b>
For Month Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	3,240,924	4,803,667	8,044,591	2,041,369	3,158,214	5,199,583	1,199,555	1,645,453	2,845,008
12	997001 Contributions In Aid of Construction	0	419,898	419,898	0	273,669	273,669	0	146,229	146,229
2	997002 Injuries and Damages	0	(35,000)	(35,000)	0	(22,973)	(22,973)	0	(12,027)	(12,027)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
4	997005 FAS106 Current Retiree Medical Accrual	0	229,144	229,144	0	153,526	153,526	0	75,618	75,618
99	997007 Idaho PCA	(1,461,787)	0	(1,461,787)	0	0	0	(1,461,787)	0	(1,461,787)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,833)	(1,833)	0	(986)	(986)
4	997015 Airplane Lease Payments	0	34,364	34,364	0	23,024	23,024	0	11,340	11,340
12	997016 Redemption Expense Amortization	0	130,653	130,653	0	85,153	85,153	0	45,500	45,500
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	533,535	0	533,535	344,671	0	344,671	188,864	0	188,864
99	997019 CSS Temporary Service Fees	41,757	0	41,757	6,030	0	6,030	35,727	0	35,727
4	997020 FAS87 Current Pension Accrual	0	1,046,925	1,046,925	0	701,440	701,440	0	345,485	345,485
99	997021 Wartsilla Generators Amortization	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
12	997032 Interest Rate Swaps	0	47,898	47,898	0	31,218	31,218	0	16,680	16,680
4	997033 BPA Residential Exchange	15,126	0	15,126	(10,525)	0	(10,525)	25,651	0	25,651
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax	0	(30,640)	(30,640)	0	(19,919)	(19,919)	0	(10,721)	(10,721)
99	997043 Washington Deferred Power Costs	(327,446)	0	(327,446)	(327,446)	0	(327,446)	0	0	0
1	997044 Non-Monetary Power Costs	0	(87,814)	(87,814)	0	(57,088)	(57,088)	0	(30,726)	(30,726)
1	997045 Section 199 Manufacturing Deduction	0	(470,833)	(470,833)	0	(306,089)	(306,089)	0	(164,744)	(164,744)
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(273,685)	(273,685)	0	(178,374)	(178,374)	0	(95,311)	(95,311)
11	997049 Tax Depreciation	0	(10,111,160)	(10,111,160)	0	(6,487,219)	(6,487,219)	0	(3,623,941)	(3,623,941)
99	997050 CS2 Levelized Return	51,125	0	51,125	0	0	0	51,125	0	51,125
99	997051 Wind Generation AFUDC - ID	72,234	0	72,234	0	0	0	72,234	0	72,234
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	3,964	3,964	0	2,656	2,656	0	1,308	1,308
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-1A</b>
For Month Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061	CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	15,258	73,674	88,932	12,677	47,895	60,572	2,581	25,779	28,360
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	188,785	0	188,785	245,295	0	245,295	(56,510)	0	(56,510)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	113,333	0	113,333	113,333	0	113,333	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,350	108,350	0	58,317	58,317
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	447,742	447,742	0	287,267	287,267	0	160,475	160,475
4	997081	Deferred Compensation	0	215,033	215,033	0	144,072	144,072	0	70,961	70,961
4	997082	Meal Disallowances	0	33,118	33,118	0	22,189	22,189	0	10,929	10,929
4	997083	Paid Time Off	0	137,503	137,503	0	92,127	92,127	0	45,376	45,376
2	997084	Customer Uncollectibles	0	124,382	124,382	0	81,641	81,641	0	42,741	42,741
99	997088	Deferred O&M Colstrip & CS2	130,649	0	130,649	81,141	0	81,141	49,508	0	49,508
99	997089	CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	997091	LIDAR O&M Reg Def DFIT	61,532	0	61,532	61,532	0	61,532	0	0	0
99	997092	Smart Grid	0	0	0	0	0	0	0	0	0
99	997093	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	36,192	0	36,192	36,192	0	36,192	0	0	0
1	997096	CDA Settlement Costs	0	2,727	2,727	0	1,773	1,773	0	954	954
99	997097	BPA Parallel Capacity	(87,282)	0	(87,282)	0	0	0	(87,282)	0	(87,282)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>3,014,863</b>	<b>(3,094,592)</b>	<b>(79,729)</b>	<b>2,888,191</b>	<b>(1,859,281)</b>	<b>1,028,910</b>	<b>126,672</b>	<b>(1,235,311)</b>	<b>(1,108,639)</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.637%	34.363%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	11	Book Depreciation	100.000%	64.159%	35.841%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.175%	34.825%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-DTE-1A</b>
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	
For Month Ended November 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	239,634	239,634	0	143,977	143,977	0	95,657	95,657
99	410100	Deferred Federal Income Tax Expense - Washington	65,484	0	65,484	65,484	0	65,484	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	476,173	0	476,173	0	0	0	476,173	0	476,173
	410100	Total	541,657	239,634	781,291	65,484	143,977	209,461	476,173	95,657	571,830
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(160,649)	(160,649)	0	(96,521)	(96,521)	0	(64,128)	(64,128)
99	411100	Deferred Federal Income Tax Expense - Washington	(322,431)	0	(322,431)	(322,431)	0	(322,431)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(76,438)	0	(76,438)	0	0	0	(76,438)	0	(76,438)
	411100	Total	(398,869)	(160,649)	(559,518)	(322,431)	(96,521)	(418,952)	(76,438)	(64,128)	(140,566)
Total Deferred Federal Income Tax Expense			142,788	78,985	221,773	(256,947)	47,456	(209,491)	399,735	31,529	431,264

E-ALL	14	Net Allocated Schedule M's	100.000%	60.082%	39.918%
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-1A</b>
For Month Ended November 30, 2013	
Average of Monthly Averages 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	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	75,441	75,441	0	49,044	49,044	0	26,397	26,397
1	408150	R&P Property Tax--Production	0	1,093,058	1,093,058	0	710,597	710,597	0	382,461	382,461
1	408180	R&P Property Tax--Transmission	0	399,082	399,082	0	259,443	259,443	0	139,639	139,639
1	409100	State Income Tax--Montana & Oregon	0	120,516	120,516	0	78,347	78,347	0	42,169	42,169
		TOTAL PRODUCTION & TRANSMISSION	0	1,688,097	1,688,097	0	1,097,431	1,097,431	0	590,666	590,666
		DISTRIBUTION									
99	408110	State Excise Tax	1,450,472	0	1,450,472	1,450,472	0	1,450,472	0	0	0
99	408120	Municipal Occupation & License Tax	1,573,823	0	1,573,823	1,318,743	0	1,318,743	255,080	0	255,080
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	735,772	0	735,772	482,043	0	482,043	253,729	0	253,729
99	409100	State Income Tax--Idaho	81,148	0	81,148	0	0	0	81,148	0	81,148
		TOTAL DISTRIBUTION	3,841,215	0	3,841,215	3,251,258	0	3,251,258	589,957	0	589,957
		TOTAL TAXES OTHER THAN FIT	3,841,215	1,688,097	5,529,312	3,251,258	1,097,431	4,348,689	589,957	590,666	1,180,623

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 Month Ended November 30, 2013

Average of Monthly Averages Basis

Report ID:

E-PLT-1A

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	9,174,999	9,174,999	0	5,964,667	5,964,667	0	3,210,332	3,210,332
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	1,314,230	1,314,230	0	854,381	854,381	0	459,849	459,849
1	182381	CDA Settlement Past Storage	0	35,510,772	35,510,772	0	23,085,553	23,085,553	0	12,425,219	12,425,219
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
1,4	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
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,876,431	42,022,909	44,899,340	2,810,406	28,155,349	30,965,755	66,025	13,867,560	13,933,585
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,360,025	3,360,025	0	2,251,217	2,251,217	0	1,108,808	1,108,808
TOTAL INTANGIBLE PLANT			3,632,314	142,644,724	146,277,038	3,566,289	93,698,352	97,264,641	66,025	48,946,372	49,012,397
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	127,448,109	127,448,109	0	82,854,016	82,854,016	0	44,594,093	44,594,093
1	312000	Boiler Plant	0	173,914,042	173,914,042	0	113,061,519	113,061,519	0	60,852,523	60,852,523
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	53,461,220	53,461,220	0	34,755,139	34,755,139	0	18,706,081	18,706,081
1	315000	Accessory Electric Equipment	0	26,565,662	26,565,662	0	17,270,337	17,270,337	0	9,295,325	9,295,325
1	316000	Miscellaneous Power Plant Equipment	0	16,322,427	16,322,427	0	10,611,210	10,611,210	0	5,711,217	5,711,217
TOTAL STEAM PRODUCTION PLANT			0	401,208,038	401,208,038	0	260,825,346	260,825,346	0	140,382,692	140,382,692
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	58,280,858	58,280,858	0	37,888,386	37,888,386	0	20,392,472	20,392,472
1	331XXX	Structures & Improvements	0	45,682,186	45,682,186	0	29,697,989	29,697,989	0	15,984,197	15,984,197
1	332XXX	Reservoirs, Dams, & Waterways	0	131,284,115	131,284,115	0	85,347,803	85,347,803	0	45,936,312	45,936,312
1	333000	Waterwheels, Turbines, & Generators	0	162,974,738	162,974,738	0	105,949,877	105,949,877	0	57,024,861	57,024,861
1	334000	Accessory Electric Equipment	0	37,115,784	37,115,784	0	24,128,971	24,128,971	0	12,986,813	12,986,813
1	335XXX	Miscellaneous Power Plant Equipment	0	8,129,140	8,129,140	0	5,284,754	5,284,754	0	2,844,386	2,844,386
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	445,487,576	445,487,576	0	289,611,473	289,611,473	0	155,876,103	155,876,103
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	588,450	588,450	0	316,718	316,718
1	341000	Structures & Improvements	0	16,765,499	16,765,499	0	10,899,251	10,899,251	0	5,866,248	5,866,248
1	342000	Fuel Holders, Producers, & Accessories	0	21,171,331	21,171,331	0	13,763,482	13,763,482	0	7,407,849	7,407,849
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	207,528,988	207,528,988	0	134,914,595	134,914,595	0	72,614,393	72,614,393
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	20,064,406	20,064,406	0	13,043,870	13,043,870	0	7,020,536	7,020,536
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	1,492,709	1,492,709	0	970,410	970,410	0	522,299	522,299
TOTAL OTHER PRODUCTION PLANT			0	292,020,449	292,020,449	0	189,842,493	189,842,493	0	102,177,956	102,177,956
TOTAL PRODUCTION PLANT			0	1,138,716,063	1,138,716,063	0	740,279,312	740,279,312	0	398,436,751	398,436,751

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Month Ended November 30, 2013

Average of Monthly Averages Basis

Report ID:  
E-PLT-1A

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	19,677,348	19,677,348	0	12,792,244	12,792,244	0	6,885,104	6,885,104
1	352XXX	Structures & Improvements	0	19,094,567	19,094,567	0	12,413,378	12,413,378	0	6,681,189	6,681,189
1	353000	Station Equipment	0	220,582,866	220,582,866	0	143,400,921	143,400,921	0	77,181,945	77,181,945
1	354000	Towers & Fixtures	0	17,124,441	17,124,441	0	11,132,599	11,132,599	0	5,991,842	5,991,842
1	355000	Poles & Fixtures	0	159,555,914	159,555,914	0	103,727,300	103,727,300	0	55,828,614	55,828,614
1	356000	Overhead Conductors & Devices	0	118,882,135	118,882,135	0	77,285,276	77,285,276	0	41,596,859	41,596,859
1	357000	Underground Conduit	0	2,838,390	2,838,390	0	1,845,237	1,845,237	0	993,153	993,153
1	358000	Underground Conductors & Devices	0	2,330,715	2,330,715	0	1,515,198	1,515,198	0	815,517	815,517
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	562,036,235	562,036,235	0	365,379,756	365,379,756	0	196,656,479	196,656,479
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	2,204,134	0	2,204,134	422,110	0	422,110	1,782,024	0	1,782,024
99	361000	Structures & Improvements	18,199,201	0	18,199,201	12,751,000	0	12,751,000	5,448,201	0	5,448,201
99	362000	Station Equipment	116,527,045	0	116,527,045	76,935,181	0	76,935,181	39,591,864	0	39,591,864
99	364000	Poles, Towers, & Fixtures	279,205,453	0	279,205,453	175,018,719	0	175,018,719	104,186,734	0	104,186,734
99	365000	Overhead Conductors & Devices	186,513,400	0	186,513,400	117,566,018	0	117,566,018	68,947,382	0	68,947,382
99	366000	Underground Conduit	88,297,729	0	88,297,729	55,709,461	0	55,709,461	32,588,268	0	32,588,268
99	367000	Underground Conductors & Devices	148,237,487	0	148,237,487	94,763,227	0	94,763,227	53,474,260	0	53,474,260
99	368000	Line Transformers	206,968,584	0	206,968,584	138,793,925	0	138,793,925	68,174,659	0	68,174,659
99	369XXX	Services	136,763,199	0	136,763,199	88,027,537	0	88,027,537	48,735,662	0	48,735,662
99	370000	Meters	48,019,008	0	48,019,008	26,830,006	0	26,830,006	21,189,002	0	21,189,002
99	373XXX	Street Light & Signal Systems	39,102,903	0	39,102,903	24,233,039	0	24,233,039	14,869,864	0	14,869,864
TOTAL DISTRIBUTION PLANT			1,274,622,774	0	1,274,622,774	814,391,161	0	814,391,161	460,231,613	0	460,231,613
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	13,003,421	62,645,240	75,648,661	6,508,016	41,972,311	48,480,327	6,495,405	20,672,929	27,168,334
4	391XXX	Office Furniture & Equipment	2,556,729	43,310,349	45,867,078	2,531,030	29,017,934	31,548,964	25,699	14,292,415	14,318,114
4	392XXX	Transportation Equipment	16,576,097	9,864,894	26,440,991	12,042,897	6,609,479	18,652,376	4,533,200	3,255,415	7,788,615
4	393000	Stores Equipment	279,826	2,013,251	2,293,077	123,541	1,348,878	1,472,419	156,285	664,373	820,658
4	394000	Tools, Shop & Garage Equipment	1,544,639	8,484,198	10,028,837	1,164,944	5,684,413	6,849,357	379,695	2,799,785	3,179,480
4	395000	Laboratory Equipment	257,009	1,054,351	1,311,360	172,845	706,415	879,260	84,164	347,936	432,100
4	396XXX	Power Operated Equipment	29,421,361	11,339,394	40,760,755	18,342,872	7,597,394	25,940,266	11,078,489	3,742,000	14,820,489
4	397XXX	Communications Equipment	16,691,541	60,945,955	77,637,496	10,480,953	40,833,790	51,314,743	6,210,588	20,112,165	26,322,753
4	398000	Miscellaneous Equipment	6,321	375,591	381,912	3,981	251,646	255,627	2,340	123,945	126,285
TOTAL GENERAL PLANT			81,432,109	203,141,875	284,573,984	51,757,591	136,105,057	187,862,648	29,674,518	67,036,818	96,711,336
TOTAL PLANT IN SERVICE			1,359,687,197	2,046,538,897	3,406,226,094	869,715,041	1,335,462,477	2,205,177,518	489,972,156	711,076,420	1,201,048,576



RESULTS OF OPERATIONS  
**ELECTRIC UTILITY PLANT**  
 For Month Ended November 30, 2013  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(284,331,794)	(284,331,794)	0	(184,844,099)	(184,844,099)	0	(99,487,695)	(99,487,695)
E-ADEP		Hydro Production Plant	0	(122,321,740)	(122,321,740)	0	(79,521,363)	(79,521,363)	0	(42,800,377)	(42,800,377)
E-ADEP		Other Production Plant	0	(83,685,455)	(83,685,455)	0	(54,403,914)	(54,403,914)	0	(29,281,541)	(29,281,541)
E-ADEP		Transmission Plant	0	(190,334,256)	(190,334,256)	0	(123,736,300)	(123,736,300)	0	(66,597,956)	(66,597,956)
E-ADEP		Distribution Plant	(394,698,896)	0	(394,698,896)	(242,729,021)	0	(242,729,021)	(151,969,875)	0	(151,969,875)
E-ADEP		General Plant	(24,080,539)	(70,843,124)	(94,923,663)	(14,475,572)	(47,464,893)	(61,940,465)	(9,604,967)	(23,378,231)	(32,983,198)
TOTAL ACCUMULATED DEPRECIATION			(418,779,435)	(751,516,369)	(1,170,295,804)	(257,204,593)	(489,970,569)	(747,175,162)	(161,574,842)	(261,545,800)	(423,120,642)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,961,010)	(7,961,010)	0	(5,175,453)	(5,175,453)	0	(2,785,557)	(2,785,557)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(118,742)	0	(118,742)	(118,742)	0	(118,742)	0	0	0
E-AAAMT		General Plant - 303000	0	(208,136)	(208,136)	0	(138,558)	(138,558)	0	(69,578)	(69,578)
E-AAAMT		Miscellaneous IT Intangible Plant - 3031XX	(868,188)	(20,250,851)	(21,119,039)	(855,332)	(13,568,071)	(14,423,403)	(12,856)	(6,682,780)	(6,695,636)
E-AAAMT		General Plant - 390200, 396200	(120,874)	(186,262)	(307,136)	(117,279)	(124,796)	(242,075)	(3,595)	(61,466)	(65,061)
TOTAL ACCUMULATED AMORTIZATION			(1,107,804)	(28,606,259)	(29,714,063)	(1,091,353)	(19,006,878)	(20,098,231)	(16,451)	(9,599,381)	(9,615,832)
TOTAL ACCUMULATED DEPRAMORT			(419,887,239)	(780,122,628)	(1,200,009,867)	(258,295,946)	(508,977,447)	(767,273,393)	(161,591,293)	(271,145,181)	(432,736,474)
NET ELECTRIC UTILITY PLANT before DFIT			939,799,958	1,266,416,269	2,206,216,227	611,419,095	826,485,030	1,437,904,125	328,380,863	439,931,239	768,312,102
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	(297,191)	(297,191)	0	(193,204)	(193,204)	0	(103,987)	(103,987)
12		ADFIT - Electric Plant In Service (282900)	0	(291,082,447)	(291,082,447)	0	(189,712,985)	(189,712,985)	0	(101,369,462)	(101,369,462)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(30,097,463)	(30,097,463)	0	(20,165,300)	(20,165,300)	0	(9,932,163)	(9,932,163)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(395,294)	(395,294)	0	(264,847)	(264,847)	0	(130,447)	(130,447)
1		ADFIT - LakeCDA 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	(12,428,771)	(12,428,771)	0	(8,079,944)	(8,079,944)	0	(4,348,827)	(4,348,827)
1		ADFIT - CDA Settlement Costs (283333)	0	356,704	356,704	0	231,893	231,893	0	124,811	124,811
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,206,477)	(4,206,477)	0	(2,741,571)	(2,741,571)	0	(1,464,906)	(1,464,906)
TOTAL ACCUMULATED DFIT			0	(338,150,939)	(338,150,939)	0	(220,925,958)	(220,925,958)	0	(117,224,981)	(117,224,981)
NET ELECTRIC UTILITY PLANT			939,799,958	928,265,330	1,868,065,288	611,419,095	605,559,072	1,216,978,167	328,380,863	322,706,258	651,087,121
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%			65.175%			34.825%	
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-1A</b>
For Month Ended November 30, 2013	
Average of Monthly Averages 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	939,799,958	928,265,330	1,868,065,288	611,419,095	605,559,072	1,216,978,167	328,380,863	322,706,258	651,087,121
	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	(894,266)	0	(894,266)	894,266	0	894,266
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)	(2,661,885)	0	(2,661,885)	(853,088)	0	(853,088)	(1,808,797)	0	(1,808,797)
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)	7,107,337	0	7,107,337	4,555,514	0	4,555,514	2,551,823	0	2,551,823
99	ADFIT - Kettle Falls Disallowed (190420)	282,484	0	282,484	282,484	0	282,484	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)	1,205,690	0	1,205,690	0	0	0	1,205,690	0	1,205,690
99	ADFIT - Boulder Park Disallowed (190040)	488,008	0	488,008	0	0	0	488,008	0	488,008
99	Investment in WNP3 Exchange Power (124900, 124930)	14,189,369	0	14,189,369	14,189,369	0	14,189,369	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,550,081)	0	(2,550,081)	(2,550,081)	0	(2,550,081)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,071,166	0	1,071,166	1,071,166	0	1,071,166	0	0	0
99	CDA Lake Settlement - ID (186382)	212,953	0	212,953	0	0	0	212,953	0	212,953
99	ADFIT - CDA Lake Settlement - Direct (283382)	(449,443)	0	(449,443)	(374,909)	0	(374,909)	(74,534)	0	(74,534)
99	CDA CDR Fund - Direct (182324)	77,917	0	77,917	77,917	0	77,917	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	553,468	0	553,468	513,616	0	513,616	39,852	0	39,852
99	ADFIT - Spokane River Relicensing (283322)	(193,690)	0	(193,690)	(179,747)	0	(179,747)	(13,943)	0	(13,943)
99	Spokane River PM&Es (182323)	511,738	0	511,738	326,142	0	326,142	185,596	0	185,596
99	ADFIT - Spokane River PM&Es (283323)	(179,133)	0	(179,133)	(114,174)	0	(114,174)	(64,959)	0	(64,959)
99	Montana Riverbed Settlement (186360)	3,151,394	0	3,151,394	2,114,427	0	2,114,427	1,036,967	0	1,036,967
99	ADFIT - Montana Riverbed Settlement (283365)	(1,102,988)	0	(1,102,988)	(740,050)	0	(740,050)	(362,938)	0	(362,938)
99	Lancaster Generation (182312)	2,776,667	0	2,776,667	2,776,667	0	2,776,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(971,833)	0	(971,833)	(971,833)	0	(971,833)	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)	(1,354,876)	0	(1,354,876)	(564,428)	0	(564,428)	(790,448)	0	(790,448)
99	Customer Deposits (235199)	(1,234,455)	0	(1,234,455)	(1,234,455)	0	(1,234,455)	0	0	0
C-WKC	Working Capital	11,971,108	7,601,959	19,573,067	11,971,108	0	11,971,108	0	7,601,959	7,601,959
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	25,571,563	7,601,959	33,173,522	25,264,653	0	25,264,653	306,910	7,601,959	7,908,869
	NET RATE BASE	965,371,521	935,867,289	1,901,238,810	636,683,748	605,559,072	1,242,242,820	328,687,773	330,308,217	658,995,990

ALLOCATION RATIOS

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 DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	642,307	642,307			642,307	642,307		417,564	417,564		224,743	224,743
1	Hydro (ED-AN)	673,658	673,658			673,658	673,658		437,945	437,945		235,713	235,713
1	Other (ED-AN)	776,819	776,819			776,819	776,819		505,010	505,010		271,809	271,809
<b>Total Electric Production</b>		<b>2,092,784</b>	<b>2,092,784</b>			<b>2,092,784</b>	<b>2,092,784</b>		<b>1,360,519</b>	<b>1,360,519</b>		<b>732,265</b>	<b>732,265</b>
<b>Electric Transmission</b>													
1	ED-AN	849,915	849,915			849,915	849,915		552,530	552,530		297,385	297,385
<b>Total Electric Transmission</b>		<b>849,915</b>	<b>849,915</b>			<b>849,915</b>	<b>849,915</b>		<b>552,530</b>	<b>552,530</b>		<b>297,385</b>	<b>297,385</b>
<b>Electric Distribution</b>													
	ED-ID	1,168,798	1,168,798		1,168,798		1,168,798				1,168,798		1,168,798
	ED-WA	1,904,934	1,904,934		1,904,934		1,904,934	1,904,934					
<b>Total Electric Distribution</b>		<b>3,073,732</b>	<b>3,073,732</b>		<b>3,073,732</b>		<b>3,073,732</b>	<b>1,904,934</b>		<b>1,904,934</b>		<b>1,168,798</b>	<b>1,168,798</b>
<b>Gas Underground Storage</b>													
	GD-AN	45,487		45,487									
	GD-OR	9,476		9,476									
<b>Total Gas Underground Storage</b>		<b>54,963</b>		<b>45,487</b>	<b>9,476</b>								
<b>Gas Distribution</b>													
	GD-AN	5,208		5,208									
	GD-ID	339,196		339,196									
	GD-WA	681,512		681,512									
	GD-OR	341,695		341,695									
<b>Total Gas Distribution</b>		<b>1,367,611</b>		<b>1,026,916</b>	<b>341,695</b>								
<b>General Plant</b>													
4	ED-AN	220,654	220,654			220,654	220,654		147,838	147,838		72,816	72,816
	ED-ID	12,390	12,390		12,390		12,390				12,390		12,390
	ED-WA	76,176	76,176		76,176		76,176	76,176					
7,4	CD-AA	1,207,984	873,928	234,361	99,695	873,928	873,928		585,532	585,532		288,396	288,396
9,4	CD-AN	60,419	47,864	12,555		47,864	47,864		32,069	32,069		15,795	15,795
9	CD-ID	21,790	17,262	4,528		17,262	17,262				17,262		17,262
9	CD-WA	14,183	11,236	2,947		11,236	11,236	11,236					
8	GD-AA	13,173		9,263	3,910								
	GD-AN	3,086		3,086									
	GD-ID	4,033		4,033									
	GD-WA	18,413		18,413									
	GD-OR	21,259		21,259									
<b>Total General Plant</b>		<b>1,673,560</b>	<b>1,259,510</b>	<b>289,186</b>	<b>124,864</b>	<b>117,064</b>	<b>1,142,446</b>	<b>1,259,510</b>	<b>87,412</b>	<b>765,439</b>	<b>852,851</b>	<b>29,652</b>	<b>377,007</b>
<b>Total Depreciation Expense</b>		<b>9,112,565</b>	<b>7,275,941</b>	<b>1,360,589</b>	<b>476,035</b>	<b>3,190,796</b>	<b>4,085,145</b>	<b>7,275,941</b>	<b>1,992,346</b>	<b>2,678,488</b>	<b>4,670,834</b>	<b>1,198,450</b>	<b>1,406,657</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%			34.990%
							33.000%

RESULTS OF OPERATIONS  
**ELECTRIC AMORTIZATION EXPENSE**  
 For Month Ended November 30, 2013  
 Average of Monthly Averages Basis

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

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	76,533	76,533		76,533	76,533		49,754	49,754		26,779	26,779		
1	Misc Intangible Plt (303000)	ED-AN	7,386	7,386		7,386	7,386		4,802	4,802		2,584	2,584		
<b>Total Production/Transmission</b>			<b>83,919</b>	<b>83,919</b>		<b>83,919</b>	<b>83,919</b>		<b>54,556</b>	<b>54,556</b>		<b>29,363</b>	<b>29,363</b>		
<b>Distribution</b>															
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013	2,013		2,013					
	Misc Intangible Plt (303000)	ED-WA	237	237		237	237	237		237					
<b>Total Distribution</b>			<b>2,250</b>	<b>2,250</b>		<b>2,250</b>	<b>2,250</b>	<b>2,250</b>		<b>2,250</b>					
<b>General Plant - 303000</b>															
7,4		CD-AA	23,884	17,279	4,634	1,971	17,279		11,577	11,577		5,702	5,702		
9,1		CD-AN	812	643	169		643		418	418		225	225		
		GD-ID	338		338										
		GD-WA	1,984		1,984										
		GD-OR	648			648									
<b>Total General Plant - 303000</b>			<b>27,666</b>	<b>17,922</b>	<b>7,125</b>	<b>2,619</b>	<b>17,922</b>		<b>11,995</b>	<b>11,995</b>		<b>5,927</b>	<b>5,927</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	824,446	596,454	159,951	68,041	596,454		399,624	399,624		196,830	196,830		
9,4		CD-AN	848	672	176		672		450	450		222	222		
9,4		CD-ID	894	708	186		708	708			708		708		
4		ED-AN	17,015	17,015			17,015		11,400	11,400		5,615	5,615		
		ED-ID	396	396			396				396		396		
		ED-WA	46,773	46,773			46,773	46,773		46,773					
8		GD-AA	36,795		25,874	10,921									
		GD-AN	196		196										
		GD-OR	21			21									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>927,384</b>	<b>662,018</b>	<b>186,383</b>	<b>78,983</b>	<b>47,877</b>	<b>614,141</b>	<b>662,018</b>	<b>46,773</b>	<b>411,474</b>	<b>458,247</b>	<b>1,104</b>	<b>202,667</b>	<b>203,771</b>
<b>Gas Underground Storage</b>															
		GD-AN	19		19										
<b>Total Gas Underground Storage</b>			<b>19</b>		<b>19</b>										
<b>General Plant - 390200, 396200</b>															
7,4		CD-AA	2,404	1,740	466	198	1,740		1,166	1,166		574	574		
4		ED-AN	802	802			802		537	537		265	265		
		GD-OR	262			262									
<b>Total General Plant - 390200, 396200</b>			<b>3,468</b>	<b>2,542</b>	<b>466</b>	<b>460</b>	<b>2,542</b>		<b>1,703</b>	<b>1,703</b>		<b>839</b>	<b>839</b>		
<b>Total Amortization Expense</b>			<b>1,044,706</b>	<b>768,651</b>	<b>193,993</b>	<b>82,062</b>	<b>50,127</b>	<b>718,524</b>	<b>768,651</b>	<b>49,023</b>	<b>479,728</b>	<b>528,751</b>	<b>1,104</b>	<b>238,796</b>	<b>239,900</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	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-1A</b>
For Month Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	(284,331,794)	(284,331,794)			(284,331,794)	(284,331,794)		(184,844,099)	(184,844,099)		(99,487,695)	(99,487,695)
1	Hydro (ED-AN)	(122,321,740)	(122,321,740)			(122,321,740)	(122,321,740)		(79,521,363)	(79,521,363)		(42,800,377)	(42,800,377)
1	Other (ED-AN)	(83,685,455)	(83,685,455)			(83,685,455)	(83,685,455)		(54,403,914)	(54,403,914)		(29,281,541)	(29,281,541)
<b>Total Electric Production</b>		<b>(490,338,989)</b>	<b>(490,338,989)</b>			<b>(490,338,989)</b>	<b>(490,338,989)</b>		<b>(318,769,376)</b>	<b>(318,769,376)</b>		<b>(171,569,613)</b>	<b>(171,569,613)</b>
<b>Electric Transmission</b>													
1	ED-AN	(190,334,256)	(190,334,256)			(190,334,256)	(190,334,256)		(123,736,300)	(123,736,300)		(66,597,956)	(66,597,956)
<b>Total Electric Transmission</b>		<b>(190,334,256)</b>	<b>(190,334,256)</b>			<b>(190,334,256)</b>	<b>(190,334,256)</b>		<b>(123,736,300)</b>	<b>(123,736,300)</b>		<b>(66,597,956)</b>	<b>(66,597,956)</b>
<b>Electric Distribution</b>													
	ED-ID	(151,969,875)	(151,969,875)			(151,969,875)	(151,969,875)					(151,969,875)	(151,969,875)
	ED-WA	(242,729,021)	(242,729,021)			(242,729,021)	(242,729,021)	(242,729,021)		(242,729,021)			
<b>Total Electric Distribution</b>		<b>(394,698,896)</b>	<b>(394,698,896)</b>			<b>(394,698,896)</b>	<b>(394,698,896)</b>	<b>(242,729,021)</b>		<b>(242,729,021)</b>		<b>(151,969,875)</b>	<b>(151,969,875)</b>
<b>Gas Underground Storage</b>													
	GD-AN	(12,852,145)		(12,852,145)									
	GD-OR	(500,615)		(500,615)									
<b>Total Gas Underground Storage</b>		<b>(13,352,760)</b>		<b>(12,852,145)</b>	<b>(500,615)</b>								
<b>Gas Distribution</b>													
	GD-AN	(1,498,279)		(1,498,279)									
	GD-ID	(55,163,149)		(55,163,149)									
	GD-WA	(109,918,500)		(109,918,500)									
	GD-OR	(89,237,458)		(89,237,458)									
<b>Total Gas Distribution</b>		<b>(285,817,386)</b>		<b>(166,579,928)</b>	<b>(89,237,458)</b>								
<b>General Plant</b>													
4	ED-AN	(36,516,688)	(36,516,688)				(36,516,688)		(24,466,181)	(24,466,181)		(12,050,507)	(12,050,507)
	ED-ID	(5,887,971)	(5,887,971)			(5,887,971)	(5,887,971)				(5,887,971)		(5,887,971)
	ED-WA	(12,596,625)	(12,596,625)			(12,596,625)	(12,596,625)	(12,596,625)					
7,4	CD-AA	(35,348,616)	(25,573,310)	(6,857,985)	(2,917,321)		(25,573,310)		(17,134,118)	(17,134,118)		(8,439,192)	(8,439,192)
9,4	CD-AN	(11,048,997)	(8,753,126)	(2,295,871)			(8,753,126)		(5,864,594)	(5,864,594)		(2,888,532)	(2,888,532)
9	CD-ID	(4,691,933)	(3,716,996)	(974,937)			(3,716,996)				(3,716,996)		(3,716,996)
9	CD-WA	(2,371,779)	(1,878,947)	(492,832)			(1,878,947)	(1,878,947)					
8	GD-AA	(1,455,206)		(1,023,301)	(431,905)								
	GD-AN	(1,515,614)		(1,515,614)									
	GD-ID	(1,187,495)		(1,187,495)									
	GD-WA	(2,988,856)		(2,988,856)									
	GD-OR	(3,861,162)		(3,861,162)									
<b>Total General Plant</b>		<b>(119,470,942)</b>	<b>(94,923,663)</b>	<b>(17,336,891)</b>	<b>(7,210,388)</b>	<b>(24,080,539)</b>	<b>(70,843,124)</b>	<b>(94,923,663)</b>	<b>(14,475,572)</b>	<b>(47,464,893)</b>	<b>(61,940,465)</b>	<b>(9,604,967)</b>	<b>(23,378,231)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,464,013,229)</b>	<b>(1,170,295,804)</b>	<b>(196,768,964)</b>	<b>(96,948,461)</b>	<b>(418,779,435)</b>	<b>(751,516,369)</b>	<b>(1,170,295,804)</b>	<b>(257,204,593)</b>	<b>(489,970,569)</b>	<b>(747,175,162)</b>	<b>(161,574,842)</b>	<b>(261,545,800)</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:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-1A
For Month Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(7,271,353)	(7,271,353)			(7,271,353)			(7,271,353)			(2,544,246)	(2,544,246)
1	Misc Intangible PIt (303000)	ED-AN	(689,657)	(689,657)			(689,657)			(689,657)			(241,311)	(241,311)
<b>Total Production/Transmission</b>			<b>(7,961,010)</b>	<b>(7,961,010)</b>			<b>(7,961,010)</b>			<b>(7,961,010)</b>			<b>(2,785,557)</b>	<b>(2,785,557)</b>
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(93,910)	(93,910)			(93,910)			(93,910)				
	Misc Intangible PIt (303000)	ED-WA	(24,832)	(24,832)			(24,832)			(24,832)				
<b>Total Distribution</b>			<b>(118,742)</b>	<b>(118,742)</b>			<b>(118,742)</b>			<b>(118,742)</b>				
<b>General Plant - 303000</b>														
7.4		CD-AA	(225,678)	(163,269)	(43,784)	(18,625)				(109,390)	(109,390)		(53,879)	(53,879)
9.1		CD-AN	(56,636)	(44,867)	(11,769)		(163,269)	(44,867)		(29,168)	(29,168)		(15,699)	(15,699)
		GD-ID	(46,521)		(46,521)									
		GD-WA	(89,181)		(89,181)									
		GD-OR	(55,496)			(55,496)								
<b>Total General Plant - 303000</b>			<b>(473,512)</b>	<b>(208,136)</b>	<b>(191,255)</b>	<b>(74,121)</b>			<b>(208,136)</b>	<b>(208,136)</b>			<b>(138,558)</b>	<b>(138,558)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7.4		CD-AA	(27,212,224)	(19,686,956)	(5,279,443)	(2,245,825)							(6,496,695)	(6,496,695)
9.4		CD-AN	(5,065)	(4,013)	(1,052)		(19,686,956)	(4,013)		(13,190,261)	(13,190,261)		(1,324)	(1,324)
9		CD-ID	(6,257)	(4,957)	(1,300)			(4,957)		(2,689)	(2,689)		(4,957)	(4,957)
4		ED-AN	(559,882)	(559,882)			(559,882)			(375,121)	(375,121)		(184,761)	(184,761)
		ED-ID	(7,899)	(7,899)				(7,899)					(7,899)	(7,899)
		ED-WA	(855,332)	(855,332)				(855,332)						
8		GD-AA	(1,171,503)		(823,801)	(347,702)				(855,332)	(855,332)			
		GD-AN	(9,487)		(9,487)									
		GD-OR	(953)			(953)								
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>			<b>(29,828,602)</b>	<b>(21,119,039)</b>	<b>(6,115,083)</b>	<b>(2,594,480)</b>			<b>(868,188)</b>	<b>(20,250,851)</b>	<b>(21,119,039)</b>			<b>(14,423,403)</b>
<b>Gas Underground Storage</b>														
		GD-AN	(239,603)		(239,603)									
<b>Total Gas Underground Storage</b>			<b>(239,603)</b>		<b>(239,603)</b>									
<b>General Plant - 390200, 396200</b>														
7.4		CD-AA	(184,243)	(133,292)	(35,745)	(15,206)				(89,306)	(89,306)		(43,986)	(43,986)
9		CD-ID	(4,538)	(3,595)	(943)		(133,292)	(3,595)					(3,595)	(3,595)
9		CD-WA	(8,332)	(6,601)	(1,731)			(6,601)		(6,601)	(6,601)			
4		ED-AN	(52,970)	(52,970)			(52,970)			(35,490)	(35,490)		(17,480)	(17,480)
		ED-WA	(110,678)	(110,678)				(110,678)						
		GD-WA	(1,863)		(1,863)									
		GD-OR	(49,368)			(49,368)								
<b>Total General Plant - 390200, 396200</b>			<b>(411,992)</b>	<b>(307,136)</b>	<b>(40,282)</b>	<b>(64,574)</b>			<b>(120,874)</b>	<b>(186,262)</b>	<b>(307,136)</b>			<b>(242,075)</b>
<b>Total Accumulated Amortization</b>			<b>(39,033,461)</b>	<b>(29,714,063)</b>	<b>(6,586,223)</b>	<b>(2,733,175)</b>			<b>(1,107,804)</b>	<b>(28,606,259)</b>	<b>(29,714,063)</b>			<b>(20,098,231)</b>

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	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	6,706,453	932,968	2,111,672	3,661,813	6,706,453	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	3,533,930	0	0	0	0	0	0	0	3,533,930	0	3,533,930	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	71,282,228	0	0	51,569,841	51,569,841	0	0	13,829,465	13,829,465	5,882,922	5,882,922	
9		CD-WA / ID / AN	21,928,991	5,575,048	4,383,733	7,413,585	17,372,366	1,462,288	1,149,816	1,944,521	4,556,625	0	0	
		<b>TOTAL ACCOUNT</b>	<b>105,629,369</b>	<b>6,508,016</b>	<b>6,495,405</b>	<b>62,645,239</b>	<b>75,648,660</b>	<b>3,640,055</b>	<b>1,149,816</b>	<b>15,773,986</b>	<b>20,563,857</b>	<b>3,533,930</b>	<b>5,882,922</b>	<b>9,416,852</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,422,182	2,531,030	14,649	5,876,503	8,422,182	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	51,641,672	0	0	37,360,684	37,360,684	0	0	10,019,001	10,019,001	4,261,987	4,261,987	
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>60,646,981</b>	<b>2,531,030</b>	<b>25,699</b>	<b>43,310,350</b>	<b>45,867,079</b>	<b>0</b>	<b>2,898</b>	<b>10,375,469</b>	<b>10,378,367</b>	<b>0</b>	<b>4,401,535</b>	<b>4,401,535</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	21,979,980	10,476,421	3,720,835	7,782,724	21,979,980	0	0	0	0	0	0	
99		GD-WA / ID / AN	8,362,277	0	0	0	0	5,486,257	1,624,265	1,251,755	8,362,277	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>38,966,669</b>	<b>12,042,897</b>	<b>4,533,200</b>	<b>9,864,893</b>	<b>26,440,990</b>	<b>5,897,130</b>	<b>1,837,342</b>	<b>1,800,144</b>	<b>9,534,616</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-1A
For Month Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	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	0	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	2,395,510	112,801	141,541	1,643,405	1,897,747	29,587	37,125	431,051	497,763	0	0	
		TOTAL ACCOUNT	2,932,337	123,540	156,286	2,013,250	2,293,076	113,858	37,125	431,051	582,034	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,263,753	1,120,044	354,603	1,789,106	3,263,753	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	913,818	0	0	0	0	0	0	0	913,818	0	913,818	
8		GD-AA	1,378,242	0	0	0	0	0	0	969,180	0	409,062	409,062	
7		CD-AA	8,938,071	0	0	6,466,337	6,466,337	0	0	1,734,075	1,734,075	0	737,659	
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	17,871,727	1,164,944	379,696	8,484,199	10,028,839	2,143,089	457,928	3,181,332	5,782,349	913,818	1,146,721	2,060,539
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	924,739	164,888	81,624	678,227	924,739	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	0	24,502	24,502	
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	
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	1,850,264	172,844	84,164	1,054,351	1,311,359	57,932	18,879	255,765	332,576	152,474	53,855	206,329
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,155,331	18,083,948	10,667,971	10,403,412	39,155,331	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	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	
		TOTAL ACCOUNT	45,883,743	18,342,872	11,078,489	11,339,394	40,760,755	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-1A
For Month Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct - Wa	Direct - Idaho	Allocated		Direct - Wa	Direct - Idaho	Allocated		Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	52,880,904	10,080,320	2,999,342	39,801,242	52,880,904	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,139,972	0	0	0	0	587,919	458,634	93,419	1,139,972	0	0	0
99		GD-OR / AS	992,869	0	0	0	0	0	0	0	0	992,869	0	992,869
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	19,737,784	0	0	14,279,497	14,279,497	0	0	3,829,328	3,829,328	0	1,628,959	1,628,959
9		CD-WA/ID / AN	13,225,147	400,632	3,211,246	6,865,216	10,477,094	105,082	842,283	1,800,688	2,748,053	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>88,969,608</b>	<b>10,480,952</b>	<b>6,210,588</b>	<b>60,945,955</b>	<b>77,637,495</b>	<b>693,001</b>	<b>1,300,917</b>	<b>6,421,665</b>	<b>8,415,583</b>	<b>992,869</b>	<b>1,923,661</b>	<b>2,916,530</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	45,693	0	2,299	43,394	45,693	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
		<b>TOTAL ACCOUNT</b>	<b>511,837</b>	<b>3,981</b>	<b>2,340</b>	<b>375,591</b>	<b>381,912</b>	<b>1,044</b>	<b>11</b>	<b>89,062</b>	<b>90,117</b>	<b>2,367</b>	<b>37,441</b>	<b>39,808</b>
		<b>TOTAL GENERAL PLANT</b>	<b>369,987,665</b>	<b>51,757,589</b>	<b>29,674,520</b>	<b>203,141,874</b>	<b>284,573,983</b>	<b>16,013,954</b>	<b>5,957,973</b>	<b>40,232,976</b>	<b>62,204,903</b>	<b>9,348,100</b>	<b>13,860,679</b>	<b>23,208,779</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	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	3,890,850	2,810,406	23,524	1,056,920	3,890,850	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	56,569,368	0	0	40,925,675	40,925,675	0	0	10,975,023	10,975,023	0	4,668,670	
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	62,741,156	2,810,406	66,025	42,022,909	44,899,340	0	11,148	12,516,042	12,527,190	0	5,314,626	5,314,626
	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	4,556,900	0	0	3,296,735	3,296,735	0	0	884,084	884,084	0	376,081	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,632,947	0	0	3,360,025	3,360,025	0	0	895,610	895,610	1,231	376,081	377,312
		TOTAL	75,525,238	2,963,585	66,025	50,595,506	53,625,116	964,981	192,185	14,286,074	15,443,240	411,357	6,045,525	6,456,882

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-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended November 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(39,461,007)	(28,548,460)	(7,655,830)	(3,256,717)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,955,293)	(1,549,003)	(406,290)	0
7	283750	CD-AA	(546,395)	(395,295)	(106,006)	(45,094)
Total			<u>(41,962,695)</u>	<u>(30,492,758)</u>	<u>(8,168,126)</u>	<u>(3,301,811)</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  
**COMMON WORKING CAPITAL**  
 For Month Ended November 30, 2013  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-1A**

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		800,887	800,887		800,887	800,887		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		462,575	462,575		462,575	462,575		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,872,825	6,872,825		5,547,565	5,547,565		1,325,260	1,325,260
1	154300	PLANT MATERIALS & OPER SUP-CS2		245,688	245,688		198,313	198,313		47,375	47,375
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		734,381	734,381		592,773	592,773		141,608	141,608
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(746)	(746)		(602)	(602)		(144)	(144)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		555	555		448	448		107	107
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	11,971,108		11,971,108	11,971,108		11,971,108	0		0
<b>TOTAL</b>			<b>11,971,108</b>	<b>9,116,165</b>	<b>21,087,273</b>	<b>11,971,108</b>	<b>7,601,959</b>	<b>19,573,067</b>	<b>0</b>	<b>1,514,206</b>	<b>1,514,206</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%