

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-1A</b>
<b>GAS RATE OF RETURN</b>	
For Month Ended May 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(691,791)	(766,302)	74,511
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(691,791)	(766,302)	74,511
G-APL	Gas Net Adjusted Rate Base	342,427,970	230,230,436	112,197,534
	<b>RATE OF RETURN</b>	<b>-0.202%</b>	<b>-0.333%</b>	<b>0.066%</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**  
**GAS ALLOCATION PERCENTAGES**  
 For Month Ended May 31, 2014  
 Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
1	Input	System Contract Demand	01-01-2010 thru 12-31-2012	<b>100.000%</b>	<b>70.270%</b>	<b>29.730%</b>	
2	Input	Number of Customers Percent	5-01-2014 thru 05-31-2014	228,674 <b>100.000%</b>	151,901 <b>66.427%</b>	76,773 <b>33.573%</b>	
3	G-OPS	Direct Distribution Operating Expense Percent	5-01-2014 thru 05-31-2014	1,028,739 <b>100.000%</b>	652,567 <b>63.434%</b>	376,172 <b>36.566%</b>	
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013				
		Direct O & M Accounts 798 - 894		4,428,414	3,086,497	1,341,917	
		Direct O & M Accounts 901 - 935		7,145,528	6,725,788	419,740	
		Total		11,573,942	9,812,285	1,761,657	
		Percentage		100.000%	84.779%	15.221%	
		Direct Labor					
		Amount: Accounts 798 - 894		7,184,224	4,915,658	2,268,566	
		Amount: Accounts 901 - 935		2,925,452	2,275,129	650,323	
		Total		10,109,676	7,190,787	2,918,889	
		Percentage		100.000%	71.128%	28.872%	
		Total Number of Customers		228,433	151,676	76,757	
		Percentage		100.000%	66.398%	33.602%	
		Total Direct Plant		342,298,034	227,409,225	114,888,809	
		Percentage		100.000%	66.436%	33.564%	
4		Total Four Factor Allocators		400.000%	288.741%	111.259%	
		Percent		<b>100.000%</b>	<b>72.185%</b>	<b>27.815%</b>	
6	Input	Actual Therms Purchased Percent	5-01-2014 thru 05-31-2014	9,423,468 <b>100.000%</b>	6,355,187 <b>67.440%</b>	3,068,281 <b>32.560%</b>	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas

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Direct O & M Accts 500 - 894	68,495,470	58,058,286	6,367,532	4,069,652
Direct O & M Accts 901 - 935	36,950,340	26,569,475	7,224,117	3,156,748
Direct O & M Accts 901 - 905 Utility 9 Only	4,724,966	3,236,437	1,488,529	XXXXXX
Adjustments	0			
<b>Total</b>	<b>110,170,776</b>	<b>87,864,198</b>	<b>15,080,178</b>	<b>7,226,400</b>
Percentage	100.000%	79.753%	13.688%	6.559%
Direct Labor Accts 500 - 894	67,800,135	51,352,909	11,789,527	4,657,699
Direct Labor Accts 901 - 935	5,560,307	3,408,229	269,466	1,882,612
Direct Labor Accts 901 - 905 Utility 9 Only	10,134,217	6,671,977	3,462,240	XXXXXX
<b>Total</b>	<b>83,494,659</b>	<b>61,433,115</b>	<b>15,521,233</b>	<b>6,540,311</b>
Percentage	100.000%	73.578%	18.589%	7.833%
Number of Customers at	692,224	366,305	228,433	97,486
Percentage	100.000%	52.917%	33.000%	14.083%
Net Direct Plant	2,661,279,881	2,100,079,490	372,868,631	188,331,760
Percentage	100.000%	78.912%	14.011%	7.077%
Total Percentages	400.000%	285.160%	79.288%	35.552%
Average (CD AA)	<b>100.000%</b>	<b>71.290%</b>	<b>19.822%</b>	<b>8.888%</b>

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Input	Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		9,851,125	0	6,009,988	3,841,137
	Direct O & M Accts 901 - 935		10,008,419	0	6,964,929	3,043,490
	Direct O & M Accts 901 - 905 Utility 9 Only		1,488,529	0	1,488,529	XXXXXX
	<b>Total</b>		<b>21,348,073</b>	<b>0</b>	<b>14,463,446</b>	<b>6,884,627</b>
	Percentage		100.000%	0.000%	67.751%	32.249%
	Direct Labor Accts 580 - 894		12,458,854	0	8,930,624	3,528,230
	Direct Labor Accts 901 - 935		1,855,548	0	232,337	1,623,211
	Direct Labor Accts 901 - 905 Utility 9 Only		3,462,240	0	3,462,240	XXXXXX
	<b>Total</b>		<b>17,776,642</b>	<b>0</b>	<b>12,625,201</b>	<b>5,151,441</b>
	Percentage		100.000%	0.000%	71.021%	28.979%
	Number of Customers at		325,919	0	228,433	97,486
	Percentage		100.000%	0.000%	70.089%	29.911%
	Net Direct Plant		552,816,448	0	365,235,362	187,581,086
	Percentage		100.000%	0.000%	66.068%	33.932%

RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
 For Month Ended May 31, 2014  
 Average of Monthly Averages Basis

Report ID:  
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AVISTA UTILITIES

8	Total Percentages Average (GD AA)		400.000%	0.000%	274.929%	125.071%
			<b>100.000%</b>	<b>0.000%</b>	<b>68.732%</b>	<b>31.268%</b>
	Input		Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013				
	Direct O & M Accts 580 - 894		64,480,390	58,058,286	6,422,104	0
	Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805	0
	Adjustments		0	0	0	0
	Total		98,276,670	84,627,761	13,648,909	0
	Percentage		100.000%	86.112%	13.888%	0.000%
	Direct Labor Accts 580 - 894		63,088,156	51,352,909	11,735,247	0
	Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
	Total		66,937,242	54,761,138	12,176,104	0
	Percentage		100.000%	81.810%	18.190%	0.000%
	Number of Customers at		594,738	366,305	228,433	0
	Percentage		100.000%	61.591%	38.409%	0.000%
	Net Direct Plant		2,443,285,624	2,078,050,262	365,235,362	0
	Percentage		100.000%	85.051%	14.949%	0.000%
9	Total Percentages Average (CD AN/ID/WA)		400.000%	314.564%	85.436%	0.000%
			<b>100.000%</b>	<b>78.641%</b>	<b>21.359%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
			100.000%	0.000%	80.700%	19.300%
10	Actual Annual Throughput Percent	01-01-2013 thru 12-31-2013	System	Washington	Idaho	
			250,528,153	173,901,125	76,627,028	
			<b>100.000%</b>	<b>69.414%</b>	<b>30.586%</b>	
11	Book Depreciation Percent	5-01-2014 thru 05-31-2014	1,384,789	942,463	442,326	
			<b>100.000%</b>	<b>68.058%</b>	<b>31.942%</b>	
12	Net Gas Plant (before DFIT) - AMA Percent	04-01-2014 thru 05-31-2014	409,588,778	276,919,506	132,669,272	
			<b>100.000%</b>	<b>67.609%</b>	<b>32.391%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	04-01-2014 thru 05-31-2014	47,241,143	34,872,272	12,368,871	
			<b>100.000%</b>	<b>73.818%</b>	<b>26.182%</b>	

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AVISTA UTILITIES

14	Net Allocated Schedule M's - AMA Percent	5-01-2014 thru 05-31-2014	-1,613,829	-1,073,799	-540,030
			<b>100.000%</b>	<b>66.537%</b>	<b>33.463%</b>
99	Input Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	9,628,528	0	9,628,528	6,518,592	0	6,518,592	3,109,936	0	3,109,936
99	4812XX	Commercial - Firm & Interruptible	4,759,506	0	4,759,506	3,292,760	0	3,292,760	1,466,746	0	1,466,746
99	4813XX	Industrial-Firm	260,092	0	260,092	152,984	0	152,984	107,108	0	107,108
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	20,005	0	20,005	17,373	0	17,373	2,632	0	2,632
99	499XXX	Unbilled Revenue	(4,958,833)	0	(4,958,833)	(3,385,894)	0	(3,385,894)	(1,572,939)	0	(1,572,939)
		TOTAL SALES TO ULTIMATE CUSTOMERS	9,709,298	0	9,709,298	6,595,815	0	6,595,815	3,113,483	0	3,113,483
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	9,684,276	0	9,684,276	6,531,076	0	6,531,076	3,153,200	0	3,153,200
4	488000	Miscellaneous Service Revenues	2,123	0	2,123	1,259	0	1,259	864	0	864
99	489300	Transportation For Others	362,693	0	362,693	323,172	0	323,172	39,521	0	39,521
99	493000	Rent from Gas Property	198	0	198	198	0	198	0	0	0
4	495XXX	Other Gas Revenues	379,340	30,868	410,208	257,240	22,282	279,522	122,100	8,586	130,686
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
		TOTAL OTHER OPERATING REVENUES	10,428,630	30,868	10,459,498	7,112,945	22,282	7,135,227	3,315,685	8,586	3,324,271
		TOTAL GAS REVENUES	20,137,928	30,868	20,168,796	13,708,760	22,282	13,731,042	6,429,168	8,586	6,437,754
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	21,823,506	0	21,823,506	14,932,068	0	14,932,068	6,891,438	0	6,891,438
99	808XXX	Net Natural Gas Storage Transactions	(7,226,320)	0	(7,226,320)	(4,873,430)	0	(4,873,430)	(2,352,890)	0	(2,352,890)
99	811000	Gas Used for Products Extraction	(78,090)	0	(78,090)	(52,664)	0	(52,664)	(25,426)	0	(25,426)
10	813000	Other Gas Expenses	0	94,364	94,364	0	65,502	65,502	0	28,862	28,862
99	813010	Gas Technology Institute (GTI) Expenses	3,940	0	3,940	2,712	0	2,712	1,228	0	1,228
		TOTAL PRODUCTION EXPENSES	14,523,036	94,364	14,617,400	10,008,686	65,502	10,074,188	4,514,350	28,862	4,543,212
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	(842)	(842)	0	(592)	(592)	0	(250)	(250)
1	824000	Other Expenses	0	41,504	41,504	0	29,165	29,165	0	12,339	12,339
1	837000	Other Equipment	0	50,300	50,300	0	35,346	35,346	0	14,954	14,954
		TOTAL UNDERGROUND STORAGE OPER E	0	90,962	90,962	0	63,919	63,919	0	27,043	27,043
G-DEPX		Depreciation Expense-Underground Storage	0	46,582	46,582	0	32,733	32,733	0	13,849	13,849
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	22,488	22,488	0	15,802	15,802	0	6,686	6,686
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT	0	69,089	69,089	0	48,548	48,548	0	20,541	20,541
		TOTAL UNDERGROUND STORAGE EXPENS	0	160,051	160,051	0	112,467	112,467	0	47,584	47,584

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Ref/Basis Account Description	

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	50,175	102,308	152,483	15,376	64,898	80,274	34,799	37,410	72,209
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	289,462	74,654	364,116	206,935	47,356	254,291	82,527	27,298	109,825
3	875000	Measuring & Reg Sta Exp-General	2,821	0	2,821	2,255	0	2,255	566	0	566
3	876000	Measuring & Reg Sta Exp-Industrial	168	0	168	168	0	168	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	18,371	0	18,371	10,844	0	10,844	7,527	0	7,527
3	878000	Meter & House Regulator Expenses	10,576	0	10,576	6,155	0	6,155	4,421	0	4,421
3	879000	Customer Installation Expenses	110,633	7,157	117,790	61,348	4,540	65,888	49,285	2,617	51,902
3	880000	Other Expenses	83,290	55,679	138,969	50,952	35,319	86,271	32,338	20,360	52,698
3	881000	Rents	0	3,222	3,222	0	2,044	2,044	0	1,178	1,178
MAINTENANCE											
3	885000	Supervision & Engineering	17,225	0	17,225	4,764	0	4,764	12,461	0	12,461
3	887000	Mains	180,139	0	180,139	126,203	0	126,203	53,936	0	53,936
3	889000	Measuring & Reg Sta Exp-General	9,175	0	9,175	6,438	0	6,438	2,737	0	2,737
3	890000	Measuring & Reg Sta Exp-Industrial	48,149	0	48,149	43,174	0	43,174	4,975	0	4,975
3	891000	Measuring & Reg Sta Exp-City Gate	4,888	0	4,888	1,644	0	1,644	3,244	0	3,244
3	892000	Services	125,800	1,250	127,050	68,568	793	69,361	57,232	457	57,689
3	893000	Meters & House Regulators	77,867	82,954	160,821	47,743	52,621	100,364	30,124	30,333	60,457
3	894000	Other Equipment	0	15,754	15,754	0	9,993	9,993	0	5,761	5,761
TOTAL DISTRIBUTION OPERATING EXP			1,028,739	342,978	1,371,717	652,567	217,564	870,131	376,172	125,414	501,586
G-DEPX		Depreciation Expense-Distribution	1,043,142	5,208	1,048,350	697,405	3,512	700,917	345,737	1,696	347,433
G-OTX		Taxes Other Than FIT	1,136,430	0	1,136,430	964,453	0	964,453	171,977	0	171,977
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			2,179,572	5,208	2,184,780	1,661,858	3,512	1,665,370	517,714	1,696	519,410
TOTAL DISTRIBUTION EXPENSES			3,208,311	348,186	3,556,497	2,314,425	221,076	2,535,501	893,886	127,110	1,020,996
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	14,696	14,696	0	9,762	9,762	0	4,934	4,934
2	902000	Meter Reading Expenses	164,202	1,840	166,042	147,853	1,222	149,075	16,349	618	16,967
G-903	903XXX	Customer Records & Collection Expenses	100,487	327,802	428,289	69,423	217,749	287,172	31,064	110,053	141,117
2	904000	Uncollectible Accounts	0	143,000	143,000	0	94,991	94,991	0	48,009	48,009
2	905000	Misc Customer Accounts	0	5,184	5,184	0	3,444	3,444	0	1,740	1,740
TOTAL CUSTOMER ACCOUNTS EXPENSES			264,689	492,522	757,211	217,276	327,168	544,444	47,413	165,354	212,767
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	197,134	15,183	212,317	191,056	10,086	201,142	6,078	5,097	11,175
2	909000	Advertising	0	56,612	56,612	0	37,606	37,606	0	19,006	19,006



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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	910000	Misc Customer Service & Info Exp	0	3,492	3,492	0	2,320	2,320	0	1,172	1,172
		TOTAL CUSTOMER SERVICE & INFO EXP	197,134	75,287	272,421	191,056	50,012	241,068	6,078	25,275	31,353

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>SALES EXPENSES:</b>											
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
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	11,170	452,031	463,201	7,343	326,299	333,642	3,827	125,732	129,559
4	921000	Office Supplies & Expenses	0	84,985	84,985	0	61,346	61,346	0	23,639	23,639
4	922000	Admin. Expenses Transferred - Credit	0	(1,994)	(1,994)	0	(1,439)	(1,439)	0	(555)	(555)
4	923000	Outside Services Employed	0	261,802	261,802	0	188,982	188,982	0	72,820	72,820
4	924000	Property Insurance Premium	0	39,615	39,615	0	28,596	28,596	0	11,019	11,019
4	925XXX	Injuries and Damages	0	72,001	72,001	0	51,974	51,974	0	20,027	20,027
4	926XXX	Employee Pensions and Benefits	127	48,737	48,864	127	35,181	35,308	0	13,556	13,556
4	928000	Regulatory Commission Expenses	77,191	24,509	101,700	46,348	17,692	64,040	30,843	6,817	37,660
4	930000	Miscellaneous General Expenses	1,735	115,747	117,482	1,151	83,552	84,703	584	32,195	32,779
4	931000	Rents	707	22,415	23,122	707	16,180	16,887	0	6,235	6,235
4	935000	Maintenance of General Plant	32,935	176,475	209,410	26,526	127,388	153,914	6,409	49,087	55,496
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>123,865</b>	<b>1,296,323</b>	<b>1,420,188</b>	<b>82,202</b>	<b>935,751</b>	<b>1,017,953</b>	<b>41,663</b>	<b>360,572</b>	<b>402,235</b>
G-DEPX		Depreciation Expense-General Plant	29,970	259,885	289,855	21,213	187,599	208,812	8,757	72,286	81,043
G-AMTX		Amortization Expense - General Plant - 303000	2,386	7,598	9,984	2,048	5,485	7,533	338	2,113	2,451
G-AMTX		Amortization Expense - Misc IT Intangible Plant	191	203,613	203,804	0	146,979	146,979	191	56,634	56,825
G-AMTX		Amortization Expense-General Plant - 390200, :	0	477	477	0	344	344	0	133	133
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	168,109	0	168,109	168,109	0	168,109	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	0	0	0	0	0	0	0	0	0
<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>			<b>200,656</b>	<b>471,573</b>	<b>672,229</b>	<b>191,370</b>	<b>340,407</b>	<b>531,777</b>	<b>9,286</b>	<b>131,166</b>	<b>140,452</b>
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>324,521</b>	<b>1,767,896</b>	<b>2,092,417</b>	<b>273,572</b>	<b>1,276,158</b>	<b>1,549,730</b>	<b>50,949</b>	<b>491,738</b>	<b>542,687</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>18,517,691</b>	<b>2,938,306</b>	<b>21,455,997</b>	<b>13,005,015</b>	<b>2,052,383</b>	<b>15,057,398</b>	<b>5,512,676</b>	<b>885,923</b>	<b>6,398,599</b>
<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>					<b>(1,287,201)</b>			<b>(1,326,356)</b>			<b>39,155</b>
G-FIT		FEDERAL INCOME TAX			<b>(1,437,979)</b>			<b>(1,077,029)</b>			<b>(360,950)</b>
G-FIT		DEFERRED FEDERAL INCOME TAX			<b>845,402</b>			<b>518,752</b>			<b>326,650</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(2,833)			(1,777)			(1,056)
		GAS NET OPERATING INCOME (LOSS)			(691,791)			(766,302)			74,511

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%		70.270%		29.730%		
G-ALL	2	Number of Customers		100.000%		66.427%		33.573%		
G-ALL	3	Direct Distribution Operating Expense		100.000%		63.434%		36.566%		
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		72.185%		27.815%		
G-ALL	10	Actual Annual Throughput		100.000%		69.414%		30.586%		
G-ALL	99	Not Allocated		0.000%		0.000%		0.000%		

**RESULTS OF OPERATIONS**  
**ALLOCATION OF PURCHASED GAS COSTS**  
For Month Ended May 31, 2014  
Average of Monthly Averages Basis

Report ID:  
**G-804-1A**

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	20,045,842	0	20,045,842	13,518,918	0	13,518,918	6,526,924	0	6,526,924
1	804001	Pipeline Demand Costs	2,181,195	0	2,181,195	1,532,726	0	1,532,726	648,469	0	648,469
1	804002	Transport Variable Charges	64,006	0	64,006	44,977	0	44,977	19,029	0	19,029
6	804010	Gas Costs - Fixed Hedge	(25,676)	0	(25,676)	(17,316)	0	(17,316)	(8,360)	0	(8,360)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	28,851	0	28,851	19,457	0	19,457	9,394	0	9,394
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	(63,132)	0	(63,132)	(42,576)	0	(42,576)	(20,556)	0	(20,556)
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	989,622	0	989,622	667,401	0	667,401	322,221	0	322,221
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	31,367	0	31,367	30,913	0	30,913	454	0	454
99	805111	Amortize ID Holdback	(45,495)	0	(45,495)	0	0	0	(45,495)	0	(45,495)
99	805120	Gas Expense - Rate Deferrals	(1,383,074)	0	(1,383,074)	(822,432)	0	(822,432)	(560,642)	0	(560,642)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>21,823,506</b>	<b>0</b>	<b>21,823,506</b>	<b>14,932,068</b>	<b>0</b>	<b>14,932,068</b>	<b>6,891,438</b>	<b>0</b>	<b>6,891,438</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	67.440%	32.560%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 903</b>	<b>G-903-1A</b>
For Month Ended May 31, 2014	
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 & Collections	100,487	327,802	428,289	69,423	217,749	287,172	31,064	110,053	141,117
12	903920 Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930 Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903		100,487	327,802	428,289	69,423	217,749	287,172	31,064	110,053	141,117

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.427%	33.573%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.609%	32.391%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	19,035	15,183	34,218	12,957	10,086	23,043	6,078	5,097	11,175
99	908600	Public Purpose Tariff Rider Expense Offset	317,522	0	317,522	317,522	0	317,522	0	0	0
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(139,423)	0	(139,423)	(139,423)	0	(139,423)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			197,134	15,183	212,317	191,056	10,086	201,142	6,078	5,097	11,175

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.427%	33.573%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-1A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended May 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.15%	54.15%
2	Cost of Debt		5.353%	5.419%
	Total Cost of Debt		2.899%	2.934%
	Total Weighted Cost		2.899%	2.934%
G-APL	Net Rate Base	342,427,970	230,230,436	112,197,534
	Interest Deduction for FIT Calculation	9,966,256	6,674,380	3,291,876
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			



RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended May 31, 2014				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	20,168,796	13,731,042	6,437,754
G-OPS	Operating & Maintenance Expense	18,529,899	12,811,703	5,718,196
G-OPS	Book Deprec/Amort and Reg Amortizations	1,767,180	1,265,440	501,740
G-OTX	Taxes Other than FIT	1,158,918	980,255	178,663
	Net Operating Income Before FIT	(1,287,201)	(1,326,356)	39,155
G-INT	Less: Interest Expense	830,521	556,198	274,323
G-SCM	Schedule M Adjustments	(1,990,788)	(1,194,671)	(796,117)
	Taxable Net Operating Income	(4,108,510)	(3,077,225)	(1,031,285)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(1,437,979)	(1,077,029)	(360,950)
G-DTE	Deferred FIT	845,402	518,752	326,650
99	411400 Amortized Investment Tax Credit	(2,833)	(1,777)	(1,056)
	Total FIT/Deferred FIT & ITC	(595,410)	(560,054)	(35,356)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ITEMS**  
For Month Ended May 31, 2014  
Average of Monthly Averages Basis

Report ID:  
**G-SCM-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,075,690	523,385	1,599,075	720,666	376,666	1,097,332	355,024	146,719	501,743
12	997001	Contributions In Aid of Construction	0	15,814	15,814	0	10,692	10,692	0	5,122	5,122
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	50,206	50,206	0	36,241	36,241	0	13,965	13,965
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(1,397,202)	0	(1,397,202)	(791,519)	0	(791,519)	(605,683)	0	(605,683)
4	997015	Airplane Lease Payments	0	9,678	9,678	0	6,986	6,986	0	2,692	2,692
12	997016	Redemption Expense Amortization	0	30,766	30,766	0	20,801	20,801	0	9,965	9,965
4	997020	FAS87 Current Pension Accrual	0	186,451	186,451	0	134,590	134,590	0	51,861	51,861
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	168,095	0	168,095	168,095	0	168,095	0	0	0
12	997032	Interest Rate Swaps	0	9,751	9,751	0	6,593	6,593	0	3,158	3,158
4	997033	DSM Tariff Rider	(84,118)	0	(84,118)	(78,692)	0	(78,692)	(5,426)	0	(5,426)
12	997048	AFUDC	0	(31,461)	(31,461)	0	(21,270)	(21,270)	0	(10,191)	(10,191)
11	997049	Tax Depreciation	0	(2,129,683)	(2,129,683)	0	(1,449,420)	(1,449,420)	0	(680,263)	(680,263)
1	997055	Deferred Gas Exchange	0	(375,001)	(375,001)	0	(263,513)	(263,513)	0	(111,488)	(111,488)
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(139,423)	0	(139,423)	(139,423)	0	(139,423)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	121,574	121,574	0	82,741	82,741	0	38,833	38,833
4	997081	Deferred Compensation	0	(18,641)	(18,641)	0	(13,456)	(13,456)	0	(5,185)	(5,185)
4	997082	Meal Disallowances	0	9,624	9,624	0	6,947	6,947	0	2,677	2,677
4	997083	Paid Time Off	0	42,147	42,147	0	30,424	30,424	0	11,723	11,723
2	997084	Customer Uncollectibles	0	(58,440)	(58,440)	0	(38,820)	(38,820)	0	(19,620)	(19,620)
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>(376,958)</b>	<b>(1,613,830)</b>	<b>(1,990,788)</b>	<b>(120,873)</b>	<b>(1,073,798)</b>	<b>(1,194,671)</b>	<b>(256,085)</b>	<b>(540,032)</b>	<b>(796,117)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers	100.000%	66.427%	33.573%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	67.440%	32.560%
G-ALL	11	Book Depreciation	100.000%	68.058%	31.942%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.609%	32.391%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Month Ended May 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	324,748	216,078	108,670
99	410100	Deferred Federal Income Tax Exp	459,629	245,741	213,888
		<b>SUBTOTAL</b>	<b>784,377</b>	<b>461,819</b>	<b>322,558</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	12,227	8,135	4,092
99	411100	Deferred Federal Income Tax Exp	48,798	48,798	0
		<b>SUBTOTAL</b>	<b>61,025</b>	<b>56,933</b>	<b>4,092</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>845,402</b>	<b>518,752</b>	<b>326,650</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.537%	33.463%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-1A</b>
For Month Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	22,488	22,488	0	15,802	15,802	0	6,686	6,686
		TOTAL UNDERGROUND STORAGE TAX	0	22,488	22,488	0	15,802	15,802	0	6,686	6,686
		DISTRIBUTION									
99	408110	State Excise Tax	394,430	0	394,430	394,430	0	394,430	0	0	0
99	408120	Municipal Occupation & License Tax	460,175	0	460,175	372,724	0	372,724	87,451	0	87,451
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	309,296	0	309,296	197,299	0	197,299	111,997	0	111,997
99	409100	State Income Tax	(27,471)	0	(27,471)	0	0	0	(27,471)	0	(27,471)
		TOTAL DISTRIBUTION TAX	1,136,430	0	1,136,430	964,453	0	964,453	171,977	0	171,977
		TOTAL TAXES OTHER THAN FIT	1,136,430	22,488	1,158,918	964,453	15,802	980,255	171,977	6,686	178,663

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
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RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-1A</b>
For Month Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,187,661	1,377,937	2,565,598	1,006,624	994,664	2,001,288	181,037	383,273	564,310
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	13,486,801	13,498,260	0	9,735,447	9,735,447	11,459	3,751,354	3,762,813
TOTAL INTANGIBLE PLANT			1,199,120	14,864,738	16,063,858	1,006,624	10,730,111	11,736,735	192,496	4,134,627	4,327,123
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	466,805	466,805	0	328,024	328,024	0	138,781	138,781
1	351XXX	Structures & Improvements	0	1,521,499	1,521,499	0	1,069,157	1,069,157	0	452,342	452,342
1	352XXX	Wells	0	18,461,674	18,461,674	0	12,973,018	12,973,018	0	5,488,656	5,488,656
1	353000	Lines	0	1,044,477	1,044,477	0	733,954	733,954	0	310,523	310,523
1	354000	Compressor Station Equipment	0	11,648,722	11,648,722	0	8,185,557	8,185,557	0	3,463,165	3,463,165
1	355000	Measuring & Regulating Equipment	0	315,766	315,766	0	221,889	221,889	0	93,877	93,877
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,636,871	1,636,871	0	1,150,229	1,150,229	0	486,642	486,642
TOTAL UNDERGROUND STORAGE PLANT			0	35,499,527	35,499,527	0	24,945,517	24,945,517	0	10,554,010	10,554,010
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	169,993	0	169,993	106,858	0	106,858	63,135	0	63,135
6	375000	Structures & Improvements	852,715	21,450	874,165	584,689	14,466	599,155	268,026	6,984	275,010
6	376000	Mains	252,261,877	2,512,521	254,774,398	166,302,064	1,694,444	167,996,508	85,959,813	818,077	86,777,890
6	378000	Measuring & Reg Station Equip-General	5,313,687	57,441	5,371,128	3,226,530	38,738	3,265,268	2,087,157	18,703	2,105,860
6	379000	Measuring & Reg Station Equip-City Gate	6,078,463	0	6,078,463	1,882,878	0	1,882,878	4,195,585	0	4,195,585
6	380000	Services	165,258,031	0	165,258,031	112,802,216	0	112,802,216	52,455,815	0	52,455,815
6	381000	Meters	66,474,806	0	66,474,806	44,309,582	0	44,309,582	22,165,224	0	22,165,224
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,097,859	0	3,097,859	2,464,873	0	2,464,873	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			499,596,026	2,591,412	502,187,438	331,743,615	1,747,648	333,491,263	167,852,411	843,764	168,696,175
GENERAL PLANT											
4	389XXX	Land & Land Rights	671,090	853,934	1,525,024	577,703	616,412	1,194,115	93,387	237,522	330,909
4	390XXX	Structures & Improvements	4,867,478	17,292,438	22,159,916	3,661,503	12,482,546	16,144,049	1,205,975	4,809,892	6,015,867
4	391XXX	Office Furniture & Equipment	2,979	9,929,563	9,932,542	0	7,167,655	7,167,655	2,979	2,761,908	2,764,887
4	392XXX	Transportation Equipment	8,152,984	1,905,698	10,058,682	6,232,199	1,375,628	7,607,827	1,920,785	530,070	2,450,855
4	393000	Stores Equipment	152,628	494,842	647,470	114,607	357,202	471,809	38,021	137,640	175,661
4	394000	Tools, Shop & Garage Equipment	2,462,623	3,615,695	6,078,318	2,050,894	2,609,989	4,660,883	411,729	1,005,706	1,417,435

RESULTS OF OPERATIONS		Report ID: <b>G-PLT-1A</b>
<b>GAS UTILITY PLANT</b>		
For Month Ended May 31, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	62,831	283,128	345,959	47,386	204,376	251,762	15,445	78,752	94,197
4	396XXX	Power Operated Equipment	3,764,452	1,091,947	4,856,399	2,795,242	788,222	3,583,464	969,210	303,725	1,272,935
4	397XXX	Communications Equipment	2,227,262	7,544,231	9,771,493	804,637	5,445,803	6,250,440	1,422,625	2,098,428	3,521,053
4	398000	Miscellaneous Equipment	1,065	118,105	119,170	1,065	85,254	86,319	0	32,851	32,851
		<b>TOTAL GENERAL PLANT</b>	<b>22,365,392</b>	<b>43,129,581</b>	<b>65,494,973</b>	<b>16,285,236</b>	<b>31,133,087</b>	<b>47,418,323</b>	<b>6,080,156</b>	<b>11,996,494</b>	<b>18,076,650</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>523,160,538</b>	<b>96,085,258</b>	<b>619,245,796</b>	<b>349,035,475</b>	<b>68,556,363</b>	<b>417,591,838</b>	<b>174,125,063</b>	<b>27,528,895</b>	<b>201,653,958</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(13,129,190)	(13,129,190)	0	(9,225,882)	(9,225,882)	0	(3,903,308)	(3,903,308)
G-ADEP		Distribution Plant	(170,345,520)	(1,529,528)	(171,875,048)	(113,263,093)	(1,031,514)	(114,294,607)	(57,082,427)	(498,014)	(57,580,441)
G-ADEP		General Plant	(6,139,733)	(12,070,104)	(18,209,837)	(3,801,177)	(8,712,804)	(12,513,981)	(2,338,556)	(3,357,300)	(5,695,856)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(176,485,253)</b>	<b>(26,728,822)</b>	<b>(203,214,075)</b>	<b>(117,064,270)</b>	<b>(18,970,200)</b>	<b>(136,034,470)</b>	<b>(59,420,983)</b>	<b>(7,758,622)</b>	<b>(67,179,605)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAAMT		General Plant - 303000	(149,727)	(93,300)	(243,027)	(101,177)	(67,348)	(168,525)	(48,550)	(25,952)	(74,502)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(5,913,725)	(5,913,725)	0	(4,268,822)	(4,268,822)	0	(1,644,903)	(1,644,903)
G-AAAMT		Underground Storage	0	(239,717)	(239,717)	0	(168,449)	(168,449)	0	(71,268)	(71,268)
G-AAAMT		General Plant - 390200, 396200	(4,612)	(39,381)	(43,993)	(3,643)	(28,427)	(32,070)	(969)	(10,954)	(11,923)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(154,339)</b>	<b>(6,286,123)</b>	<b>(6,440,462)</b>	<b>(104,820)</b>	<b>(4,533,046)</b>	<b>(4,637,866)</b>	<b>(49,519)</b>	<b>(1,753,077)</b>	<b>(1,802,596)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(176,639,592)</b>	<b>(33,014,945)</b>	<b>(209,654,537)</b>	<b>(117,169,090)</b>	<b>(23,503,246)</b>	<b>(140,672,336)</b>	<b>(59,470,502)</b>	<b>(9,511,699)</b>	<b>(68,982,201)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>346,520,946</b>	<b>63,070,313</b>	<b>409,591,259</b>	<b>231,866,385</b>	<b>45,053,117</b>	<b>276,919,502</b>	<b>114,654,561</b>	<b>18,017,196</b>	<b>132,671,757</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(67,314,029)	(67,314,029)	0	(45,510,342)	(45,510,342)	0	(21,803,687)	(21,803,687)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(8,994,647)	(8,994,647)	0	(6,473,388)	(6,473,388)	0	(2,521,259)	(2,521,259)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(108,306)	(108,306)	0	(78,181)	(78,181)	0	(30,125)	(30,125)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,087,243)	(1,087,243)	0	(735,074)	(735,074)	0	(352,169)	(352,169)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(77,504,225)</b>	<b>(77,504,225)</b>	<b>0</b>	<b>(52,796,985)</b>	<b>(52,796,985)</b>	<b>0</b>	<b>(24,707,240)</b>	<b>(24,707,240)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>346,520,946</b>	<b>(14,433,912)</b>	<b>332,087,034</b>	<b>231,866,385</b>	<b>(7,743,868)</b>	<b>224,122,517</b>	<b>114,654,561</b>	<b>(6,690,044)</b>	<b>107,964,517</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	67.440%	32.560%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.609%	32.391%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis:	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	346,520,946	(14,433,912)	332,087,034	231,866,385	(7,743,868)	224,122,517	114,654,561	(6,690,044)	107,964,517
	OTHER ADJUSTMENTS:									
4	253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,027,219	4,027,219	0	1,703,845	1,703,845
1	164100 Gas Inventory--Jackson Prairie	0	3,614,120	3,614,120	0	2,539,642	2,539,642	0	1,074,478	1,074,478
4	252000 Customer Advances	(77,864)	(101)	(77,965)	(11,804)	(73)	(11,877)	(66,060)	(28)	(66,088)
99	235199 Customer Deposits	(447,065)	0	(447,065)	(447,065)	0	(447,065)	0	0	0
C-WKC	Working Capital	0	1,520,782	1,520,782	0	0	0	0	1,520,782	1,520,782
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(524,929)	10,865,865	10,340,936	(458,869)	6,566,788	6,107,919	(66,060)	4,299,077	4,233,017
	NET RATE BASE	345,996,017	(3,568,047)	342,427,970	231,407,516	(1,177,080)	230,230,436	114,588,501	(2,390,967)	112,197,534

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	646,732	646,732											
	Hydro (ED-AN)	682,445	682,445											
	Other (ED-AN)	778,899	778,899											
<b>Total Electric Production</b>		<b>2,108,076</b>	<b>2,108,076</b>											
<b>Electric Transmission</b>														
	ED-AN	857,377	857,377											
<b>Total Electric Transmission</b>		<b>857,377</b>	<b>857,377</b>											
<b>Electric Distribution</b>														
	ED-ID	1,196,921	1,196,921											
	ED-WA	1,973,638	1,973,638											
<b>Total Electric Distribution</b>		<b>3,170,559</b>	<b>3,170,559</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	46,582	46,582		46,582	46,582		32,733	32,733		13,849	13,849		
	GD-OR	9,517		9,517										
<b>Total Gas Underground Storage</b>		<b>56,099</b>	<b>46,582</b>	<b>9,517</b>		<b>46,582</b>	<b>46,582</b>		<b>32,733</b>	<b>32,733</b>		<b>13,849</b>	<b>13,849</b>	
<b>Gas Distribution</b>														
6	GD-AN	5,208	5,208			5,208	5,208		3,512	3,512		1,696	1,696	
	GD-ID	345,737	345,737		345,737	345,737					345,737	345,737		
	GD-WA	697,405	697,405		697,405	697,405	697,405			697,405				
	GD-OR	352,377		352,377										
<b>Total Gas Distribution</b>		<b>1,400,727</b>	<b>1,048,350</b>	<b>352,377</b>	<b>1,043,142</b>	<b>5,208</b>	<b>1,048,350</b>	<b>697,405</b>	<b>3,512</b>	<b>700,917</b>	<b>345,737</b>	<b>1,696</b>	<b>347,433</b>	
<b>General Plant</b>														
	ED-AN	224,413	224,413											
	ED-ID	12,603	12,603											
	ED-WA	82,268	82,268											
7,4	CD-AA	1,178,480	840,139	233,598	104,743	233,598	233,598		168,623	168,623		64,975	64,975	
9,4	CD-AN	57,944	45,568	12,376		12,376	12,376		8,934	8,934		3,442	3,442	
9	CD-ID	21,959	17,269	4,690		4,690	4,690				4,690	4,690		
9	CD-WA	13,968	10,985	2,983		2,983	2,983	2,983		2,983				
8,4	GD-AA	16,268		11,181	5,087	11,181	11,181		8,071	8,071		3,110	3,110	
4	GD-AN	2,730		2,730		2,730	2,730		1,971	1,971		759	759	
	GD-ID	4,067		4,067		4,067	4,067				4,067	4,067		
	GD-WA	18,230		18,230		18,230	18,230	18,230		18,230				
	GD-OR	22,972		22,972										
<b>Total General Plant</b>		<b>1,655,902</b>	<b>1,233,245</b>	<b>289,855</b>	<b>132,802</b>	<b>29,970</b>	<b>259,885</b>	<b>289,855</b>	<b>21,213</b>	<b>187,599</b>	<b>208,812</b>	<b>8,757</b>	<b>72,286</b>	<b>81,043</b>
<b>Total Depreciation Expense</b>		<b>9,248,740</b>	<b>7,369,257</b>	<b>1,384,787</b>	<b>494,696</b>	<b>1,073,112</b>	<b>311,675</b>	<b>1,384,787</b>	<b>718,618</b>	<b>223,844</b>	<b>942,462</b>	<b>354,494</b>	<b>87,831</b>	<b>442,325</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1 System Contract Demand	70.270%	29.730%



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	67.440%	32.560%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-1A</b>
For Month Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	14,919	14,919												
<b>Total Production/Transmission</b>		<b>91,452</b>	<b>91,452</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	237	237												
<b>Total Distribution</b>		<b>2,250</b>	<b>2,250</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	37,457	26,703	7,425	3,329		7,425	7,425		5,360	5,360		2,065	2,065	
9,4	CD-AN	811	638	173			173	173		125	125		48	48	
	GD-ID	338		338			338	338				338		338	
	GD-WA	2,048		2,048			2,048	2,048	2,048		2,048				
	GD-OR	671			671										
<b>Total General Plant - 303000</b>		<b>41,325</b>	<b>27,341</b>	<b>9,984</b>	<b>4,000</b>		<b>2,386</b>	<b>7,598</b>	<b>9,984</b>	<b>2,048</b>	<b>5,485</b>	<b>7,533</b>	<b>338</b>	<b>2,113</b>	<b>2,451</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	895,972	638,739	177,599	79,634			177,599	177,599		128,200	128,200		49,399	49,399
9,4	CD-AN	849	668	181				181	181		131	131		50	50
9,4	CD-ID	894	703	191			191	191	191				191		191
	ED-AN	14,361	14,361												
	ED-ID	396	396												
	ED-WA	61,384	61,384												
8,4	GD-AA	37,302		25,638	11,664			25,638	25,638		18,507	18,507		7,131	7,131
4	GD-AN	195		195				195	195		141	141		54	54
	GD-OR	21			21										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>1,011,374</b>	<b>716,251</b>	<b>203,804</b>	<b>91,319</b>		<b>191</b>	<b>203,613</b>	<b>203,804</b>		<b>146,979</b>	<b>146,979</b>	<b>191</b>	<b>56,634</b>	<b>56,825</b>
<b>Gas Underground Storage</b>															
1	GD-AN	19		19				19	19		13	13		6	6
<b>Total Gas Underground Storage</b>		<b>19</b>		<b>19</b>				<b>19</b>	<b>19</b>		<b>13</b>	<b>13</b>		<b>6</b>	<b>6</b>
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	2,405	1,714	477	214			477	477		344	344		133	133
4	ED-AN	883	883												
	GD-OR	262			262										
<b>Total General Plant- 390200, 396200</b>		<b>3,550</b>	<b>2,597</b>	<b>477</b>	<b>476</b>			<b>477</b>	<b>477</b>		<b>344</b>	<b>344</b>		<b>133</b>	<b>133</b>
<b>Total Amortization Expense</b>		<b>1,149,970</b>	<b>839,891</b>	<b>214,284</b>	<b>95,795</b>		<b>2,577</b>	<b>211,707</b>	<b>214,284</b>	<b>2,048</b>	<b>152,821</b>	<b>154,869</b>	<b>529</b>	<b>58,886</b>	<b>59,415</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1 System Contract Demand	70.270%	29.730%
8 Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4 Jurisdictional 4-Factor Rat	72.185%	27.815%
9 Elec/Gas North 4-Factor	78.641%	21.359%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended May 31, 2014	
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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
	Steam (ED-AN)	(286,819,765)	(286,819,765)										
	Hydro (ED-AN)	(126,054,177)	(126,054,177)										
	Other (ED-AN)	(88,351,644)	(88,351,644)										
<b>Total Electric Production</b>	<b>(501,225,586)</b>	<b>(501,225,586)</b>											
<b>Electric Transmission</b>													
	ED-AN	(191,095,406)	(191,095,406)										
<b>Total Electric Transmission</b>	<b>(191,095,406)</b>	<b>(191,095,406)</b>											
<b>Electric Distribution</b>													
	ED-ID	(157,643,583)	(157,643,583)										
	ED-WA	(252,256,697)	(252,256,697)										
<b>Total Electric Distribution</b>	<b>(409,900,280)</b>	<b>(409,900,280)</b>											
<b>Gas Underground Storage</b>													
1	GD-AN	(13,129,190)		(13,129,190)		(13,129,190)	(13,129,190)		(9,225,882)	(9,225,882)		(3,903,308)	(3,903,308)
	GD-OR	(557,626)		(557,626)									
<b>Total Gas Underground Storage</b>	<b>(13,686,816)</b>		<b>(13,129,190)</b>	<b>(557,626)</b>		<b>(13,129,190)</b>	<b>(13,129,190)</b>		<b>(9,225,882)</b>	<b>(9,225,882)</b>		<b>(3,903,308)</b>	<b>(3,903,308)</b>
<b>Gas Distribution</b>													
6	GD-AN	(1,529,528)		(1,529,528)		(1,529,528)	(1,529,528)		(1,031,514)	(1,031,514)		(498,014)	(498,014)
	GD-ID	(57,082,427)		(57,082,427)	(57,082,427)						(57,082,427)		(57,082,427)
	GD-WA	(113,263,093)		(113,263,093)	(113,263,093)			(113,263,093)					
	GD-OR	(90,426,053)		(90,426,053)									
<b>Total Gas Distribution</b>	<b>(262,301,101)</b>		<b>(171,875,048)</b>	<b>(90,426,053)</b>	<b>(170,345,520)</b>	<b>(1,529,528)</b>	<b>(171,875,048)</b>	<b>(113,263,093)</b>	<b>(1,031,514)</b>	<b>(114,294,607)</b>	<b>(57,082,427)</b>	<b>(498,014)</b>	<b>(57,580,441)</b>
<b>General Plant</b>													
	ED-AN	(36,830,898)	(36,830,898)										
	ED-ID	(6,313,831)	(6,313,831)										
	ED-WA	(13,267,488)	(13,267,488)										
7,4	CD-AA	(36,536,240)	(26,046,685)	(7,242,214)	(3,247,341)		(7,242,214)	(7,242,214)	(5,227,792)	(5,227,792)		(2,014,422)	(2,014,422)
9,4	CD-AN	(10,879,717)	(8,555,918)	(2,323,799)			(2,323,799)	(2,323,799)	(1,677,434)	(1,677,434)		(646,365)	(646,365)
9	CD-ID	(4,900,844)	(3,854,073)	(1,046,771)		(1,046,771)		(1,046,771)			(1,046,771)		(1,046,771)
9	CD-WA	(2,476,448)	(1,947,503)	(528,945)		(528,945)		(528,945)			(528,945)		(528,945)
8,4	GD-AA	(1,538,790)		(1,057,641)	(481,149)		(1,057,641)	(1,057,641)	(763,458)	(763,458)		(294,183)	(294,183)
4	GD-AN	(1,446,450)		(1,446,450)		(1,446,450)		(1,446,450)	(1,044,120)	(1,044,120)		(402,330)	(402,330)
	GD-ID	(1,291,785)		(1,291,785)		(1,291,785)		(1,291,785)			(1,291,785)		(1,291,785)
	GD-WA	(3,272,232)		(3,272,232)		(3,272,232)		(3,272,232)			(3,272,232)		(3,272,232)
	GD-OR	(3,958,990)		(3,958,990)									
<b>Total General Plant</b>	<b>(122,713,713)</b>	<b>(96,816,396)</b>	<b>(18,209,837)</b>	<b>(7,687,480)</b>	<b>(6,139,733)</b>	<b>(12,070,104)</b>	<b>(18,209,837)</b>	<b>(3,801,177)</b>	<b>(8,712,804)</b>	<b>(12,513,981)</b>	<b>(2,338,556)</b>	<b>(3,357,300)</b>	<b>(5,695,856)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,500,922,902)</b>	<b>(1,199,037,668)</b>	<b>(203,214,075)</b>	<b>(98,671,159)</b>	<b>(176,485,253)</b>	<b>(26,728,822)</b>	<b>(203,214,075)</b>	<b>(117,064,270)</b>	<b>(18,970,200)</b>	<b>(136,034,470)</b>	<b>(59,420,983)</b>	<b>(7,758,622)</b>	<b>(67,179,605)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South
7 Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%

Jurisdiction -	Washington	Idaho
1 System Contract Demand	70.270%	29.730%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	67.440%	32.560%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-1A</b>
For Month Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(7,730,554)	(7,730,554)											
Misc Intangible Plt (303000)	ED-AN	(764,077)	(764,077)											
<b>Total Production/Transmission</b>		<b>(8,494,631)</b>	<b>(8,494,631)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(105,987)	(105,987)											
Misc Intangible Plt (303000)	ED-WA	(26,254)	(26,254)											
<b>Total Distribution</b>		<b>(132,241)</b>	<b>(132,241)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(404,418)	(288,309)	(80,164)	(35,945)		(80,164)	(80,164)		(57,866)	(57,866)		(22,298)	(22,298)
9,4	CD-AN	(61,501)	(48,365)	(13,136)			(13,136)	(13,136)		(9,482)	(9,482)		(3,654)	(3,654)
	GD-ID	(48,550)		(48,550)			(48,550)	(48,550)				(48,550)		(48,550)
	GD-WA	(101,177)		(101,177)			(101,177)	(101,177)	(101,177)		(101,177)			
	GD-OR	(59,441)			(59,441)									
<b>Total General Plant - 303000</b>		<b>(675,087)</b>	<b>(336,674)</b>	<b>(243,027)</b>	<b>(95,386)</b>	<b>(149,727)</b>	<b>(93,300)</b>	<b>(243,027)</b>	<b>(101,177)</b>	<b>(67,348)</b>	<b>(168,525)</b>	<b>(48,550)</b>	<b>(25,952)</b>	<b>(74,502)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(24,942,883)	(17,781,781)	(4,944,179)	(2,216,923)		(4,944,179)	(4,944,179)		(3,568,955)	(3,568,955)		(1,375,224)	(1,375,224)
9,4	CD-AN	(10,157)	(7,988)	(2,169)			(2,169)	(2,169)		(1,566)	(1,566)		(603)	(603)
9	CD-ID	(11,622)	(9,140)	(2,482)		(2,482)		(2,482)				(2,482)		(2,482)
	ED-AN	(526,319)	(526,319)											
	ED-ID	(10,272)	(10,272)											
	ED-WA	(1,179,907)	(1,179,907)											
8,4	GD-AA	(1,392,781)		(957,286)	(435,495)		(957,286)	(957,286)		(691,017)	(691,017)		(266,269)	(266,269)
4	GD-AN	(10,091)		(10,091)			(10,091)	(10,091)		(7,284)	(7,284)		(2,807)	(2,807)
	GD-OR	(1,078)			(1,078)									
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(28,085,110)</b>	<b>(19,515,407)</b>	<b>(5,916,207)</b>	<b>(2,653,496)</b>	<b>(5,913,725)</b>	<b>(5,916,207)</b>	<b>(5,916,207)</b>	<b>(4,268,822)</b>	<b>(4,268,822)</b>	<b>(4,268,822)</b>	<b>(1,644,903)</b>	<b>(1,647,385)</b>	
<b>Gas Underground Storage</b>														
1	GD-AN	(239,717)		(239,717)			(239,717)	(239,717)		(168,449)	(168,449)		(71,268)	(71,268)
<b>Total Gas Underground Storage</b>		<b>(239,717)</b>		<b>(239,717)</b>			<b>(239,717)</b>	<b>(239,717)</b>		<b>(168,449)</b>	<b>(168,449)</b>		<b>(71,268)</b>	<b>(71,268)</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(198,671)	(141,632)	(39,381)	(17,658)		(39,381)	(39,381)		(28,427)	(28,427)		(10,954)	(10,954)
9	CD-ID	(4,537)	(3,568)	(969)			(969)	(969)				(969)		(969)
9	CD-WA	(8,332)	(6,552)	(1,780)		(1,780)		(1,780)	(1,780)					
4	ED-AN	(57,489)	(57,489)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)		(1,863)			
	GD-OR	(48,311)			(48,311)									
<b>Total General Plant - 390200, 396200</b>		<b>(429,881)</b>	<b>(319,919)</b>	<b>(43,993)</b>	<b>(65,969)</b>	<b>(4,612)</b>	<b>(39,381)</b>	<b>(43,993)</b>	<b>(3,643)</b>	<b>(28,427)</b>	<b>(32,070)</b>	<b>(969)</b>	<b>(10,954)</b>	<b>(11,923)</b>
<b>Total Accumulated Amortization</b>		<b>(38,056,667)</b>	<b>(28,798,872)</b>	<b>(6,442,944)</b>	<b>(2,814,851)</b>	<b>(154,339)</b>	<b>(6,286,123)</b>	<b>(6,442,944)</b>	<b>(104,820)</b>	<b>(4,533,046)</b>	<b>(4,637,866)</b>	<b>(49,519)</b>	<b>(1,753,077)</b>	<b>(1,805,078)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-1A</b>
For Month Ended May 31, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratic	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%				

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	0	0
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	0	704,242	0	0	704,242
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,986,889	0	0	2,842,253	2,842,253	0	0	790,281	790,281	0	354,355	354,355	354,355
9		CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,772,910</b>	<b>383,783</b>	<b>706,117</b>	<b>3,099,389</b>	<b>4,189,289</b>	<b>577,703</b>	<b>93,387</b>	<b>853,934</b>	<b>1,525,024</b>	<b>704,242</b>	<b>354,355</b>	<b>1,058,597</b>	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	6,780,892	930,516	2,132,762	3,717,614	6,780,892	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	0	2,177,767	0	0	0
99		GD-OR / AS	3,627,718	0	0	0	0	0	0	0	0	3,627,718	0	0	3,627,718
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	77,368,077	0	0	55,155,702	55,155,702	0	0	15,335,900	15,335,900	0	6,876,475	6,876,475	6,876,475
9		CD-WA / ID / AN	21,753,121	5,462,918	4,440,241	7,203,713	17,106,872	1,483,736	1,205,975	1,956,538	4,646,249	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>111,707,575</b>	<b>6,393,434</b>	<b>6,573,003</b>	<b>66,077,029</b>	<b>79,043,466</b>	<b>3,661,503</b>	<b>1,205,975</b>	<b>17,292,438</b>	<b>22,159,916</b>	<b>3,627,718</b>	<b>6,876,475</b>	<b>10,504,193</b>	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	8,992,448	2,957,632	14,649	6,020,167	8,992,448	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	476,199	0	0	0	0	0	0	327,301	327,301	0	148,898	148,898	148,898
7		CD-AA	48,309,388	0	0	34,439,763	34,439,763	0	0	9,575,887	9,575,887	0	4,293,738	4,293,738	4,293,738
9		CD-WA / ID / AN	106,301	0	10,969	72,627	83,596	0	2,979	19,726	22,705	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>57,890,986</b>	<b>2,957,632</b>	<b>25,618</b>	<b>40,532,557</b>	<b>43,515,807</b>	<b>0</b>	<b>2,979</b>	<b>9,929,564</b>	<b>9,932,543</b>	<b>0</b>	<b>4,442,636</b>	<b>4,442,636</b>	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	23,975,785	11,962,427	3,893,253	8,120,105	23,975,785	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,843,362	0	0	0	0	5,823,918	1,711,632	1,307,812	8,843,362	0	0	0	0
99		GD-OR / AS	2,810,914	0	0	0	0	0	0	0	0	2,810,914	0	0	2,810,914
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,796	0	0	377,692	377,692	0	0	105,016	105,016	0	47,088	47,088	47,088
9		CD-WA / ID / AN	5,198,291	1,503,236	770,073	1,814,679	4,087,988	408,281	209,153	492,869	1,110,303	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>41,358,148</b>	<b>13,465,663</b>	<b>4,663,326</b>	<b>10,312,476</b>	<b>28,441,465</b>	<b>6,232,199</b>	<b>1,920,785</b>	<b>1,905,697</b>	<b>10,058,681</b>	<b>2,810,914</b>	<b>47,088</b>	<b>2,858,002</b>	

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated	Total	Direct-OR	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	0	57,227	0	
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	2,636,824	111,692	139,989	1,821,944	2,073,625	30,336	38,021	494,842	563,199	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,173,651</b>	<b>122,431</b>	<b>154,734</b>	<b>2,191,789</b>	<b>2,468,954</b>	<b>114,607</b>	<b>38,021</b>	<b>494,842</b>	<b>647,470</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,040,567	1,022,575	315,599	1,702,393	3,040,567	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,828,080	0	0	0	0	2,039,845	405,014	383,221	2,828,080	0	0	
99		GD-OR / AS	873,489	0	0	0	0	0	0	0	0	873,489	0	
8		GD-AA	1,974,437	0	0	0	0	0	0	1,357,070	1,357,070	0	617,367	
7		CD-AA	9,182,330	0	0	6,546,083	6,546,083	0	0	1,820,121	1,820,121	0	816,126	
9		CD-WA / ID / AN	341,993	40,681	24,723	203,543	268,947	11,049	6,715	55,282	73,046	0	0	
		<b>TOTAL ACCOUNT</b>	<b>18,240,896</b>	<b>1,063,256</b>	<b>340,322</b>	<b>8,452,019</b>	<b>9,855,597</b>	<b>2,050,894</b>	<b>411,729</b>	<b>3,615,694</b>	<b>6,078,317</b>	<b>873,489</b>	<b>1,433,493</b>	<b>2,306,982</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	717,068	146,649	58,744	511,675	717,068	0	0	0	0	0	0	
99		GD-WA / ID / AN	141,307	0	0	0	0	45,985	14,997	80,325	141,307	0	0	
99		GD-OR / AS	136,412	0	0	0	0	0	0	0	0	136,412	0	
8		GD-AA	161,802	0	0	0	0	0	0	111,210	111,210	0	50,592	
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	
9		CD-WA / ID / AN	107,415	5,160	1,647	77,665	84,472	1,402	447	21,094	22,943	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,619,667</b>	<b>151,809</b>	<b>60,391</b>	<b>842,892</b>	<b>1,055,092</b>	<b>47,387</b>	<b>15,444</b>	<b>283,129</b>	<b>345,960</b>	<b>136,412</b>	<b>82,203</b>	<b>218,615</b>



RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	38,108,336	17,880,083	10,600,085	9,628,168	38,108,336	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,414,456	0	0	0	0	2,725,433	858,529	830,494	4,414,456	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	591,092	0	0	421,390	421,390	0	0	117,166	117,166	0	52,536	
9		CD-WA / ID / AN	1,520,558	257,028	407,513	531,241	1,195,782	69,809	110,681	144,286	324,776	0	0	
		<b>TOTAL ACCOUNT</b>	<b>44,678,276</b>	<b>18,137,111</b>	<b>11,007,598</b>	<b>10,580,799</b>	<b>39,725,508</b>	<b>2,795,242</b>	<b>969,210</b>	<b>1,091,946</b>	<b>4,856,398</b>	<b>43,834</b>	<b>52,536</b>	<b>96,370</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	54,109,498	9,707,692	3,255,568	41,146,238	54,109,498	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,346,850	0	0	0	0	696,610	556,821	93,419	1,346,850	0	0	
99		GD-OR / AS	1,193,307	0	0	0	0	0	0	0	0	1,193,307	0	
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	
7		CD-AA	25,613,693	0	0	18,260,002	18,260,002	0	0	5,077,146	5,077,146	0	2,276,545	
9		CD-WA / ID / AN	12,477,333	397,739	3,187,772	6,226,789	9,812,300	108,026	865,803	1,691,204	2,665,033	0	0	
		<b>TOTAL ACCOUNT</b>	<b>95,733,613</b>	<b>10,105,431</b>	<b>6,443,340</b>	<b>65,633,029</b>	<b>82,181,800</b>	<b>804,636</b>	<b>1,422,624</b>	<b>7,544,231</b>	<b>9,771,491</b>	<b>1,193,307</b>	<b>2,587,015</b>	<b>3,780,322</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	67,188	0	2,299	64,889	67,188	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	590,449	0	0	420,931	420,931	0	0	117,039	117,039	0	52,479	
9		CD-WA / ID / AN	9,978	3,921	0	3,926	7,847	1,065	0	1,066	2,131	0	0	
		<b>TOTAL ACCOUNT</b>	<b>669,982</b>	<b>3,921</b>	<b>2,299</b>	<b>489,746</b>	<b>495,966</b>	<b>1,065</b>	<b>0</b>	<b>118,105</b>	<b>119,170</b>	<b>2,367</b>	<b>52,479</b>	<b>54,846</b>
		<b>TOTAL GENERAL PLANT</b>	<b>381,845,704</b>	<b>52,784,471</b>	<b>29,976,748</b>	<b>208,211,725</b>	<b>290,972,944</b>	<b>16,285,236</b>	<b>6,080,154</b>	<b>43,129,580</b>	<b>65,494,970</b>	<b>9,449,510</b>	<b>15,928,280</b>	<b>25,377,790</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.290%	19.822%	8.888%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.732%	31.268%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.641%	21.359%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	7,073,206	153,179	0	6,920,027	7,073,206	0	0	0	0	0
99		GD-WA / ID / AN	1,187,661	0	0	0	0	1,006,624	181,037	0	1,187,661	0
99		GD-OR / AS	425,232	0	0	0	0	0	0	0	0	425,232
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,742,452	0	0	4,806,694	4,806,694	0	0	1,336,489	1,336,489	0
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0
		<b>TOTAL ACCOUNT</b>	<b>15,622,609</b>	<b>153,179</b>	<b>0</b>	<b>11,879,330</b>	<b>12,032,509</b>	<b>1,006,624</b>	<b>181,037</b>	<b>1,377,938</b>	<b>2,565,599</b>	<b>425,232</b>
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	4,775,673	3,687,030	23,524	1,065,119	4,775,673	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,206,819	0	0	0	0	0	0	1,516,791	1,516,791	0
7		CD-AA	55,739,571	0	0	39,736,740	39,736,740	0	0	11,048,698	11,048,698	0
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0
		<b>TOTAL ACCOUNT</b>	<b>62,826,599</b>	<b>3,687,030</b>	<b>65,713</b>	<b>40,841,878</b>	<b>44,594,621</b>	<b>0</b>	<b>11,459</b>	<b>12,576,358</b>	<b>12,587,817</b>	<b>0</b>
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	12,388	0	0	12,388	12,388	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,534,942	0	0	3,232,960	3,232,960	0	0	898,916	898,916	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,560,087</b>	<b>0</b>	<b>0</b>	<b>3,245,348</b>	<b>3,245,348</b>	<b>0</b>	<b>0</b>	<b>910,442</b>	<b>910,442</b>	<b>1,231</b>
	<b>TOTAL</b>		<b>83,009,295</b>	<b>3,840,209</b>	<b>65,713</b>	<b>55,966,556</b>	<b>59,872,478</b>	<b>1,006,624</b>	<b>192,496</b>	<b>14,864,738</b>	<b>16,063,858</b>	<b>426,463</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.290%	19.822%	8.888%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.732%	31.268%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.641%	21.359%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-1A</b>
For Month Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(43,238,476)	(30,824,709)	(8,570,731)	(3,843,036)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,984,720)	(1,560,804)	(423,916)	0
7	283750 CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
	Total	<u>(45,769,591)</u>	<u>(32,775,038)</u>	<u>(9,102,953)</u>	<u>(3,891,600)</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.290%	19.822%	8.888%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.732%	31.268%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.641%	21.359%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Month Ended May 31, 2014
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
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AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		875,179	875,179		875,179	875,179		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		603,132	603,132		603,132	603,132		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,888,697	6,888,697		5,558,678	5,558,678		1,330,019	1,330,019
1	154300	PLANT MATERIALS & OPER SUP-CS2		254,723	254,723		205,543	205,543		49,180	49,180
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		733,657	733,657		592,008	592,008		141,649	141,649
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,848	3,848		3,105	3,105		743	743
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(3,814)	(3,814)		(3,078)	(3,078)		(736)	(736)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(379)	(379)		(306)	(306)		(73)	(73)
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	10,389,650		10,389,650	10,389,650		10,389,650	0		0
<b>TOTAL</b>			<b>10,389,650</b>	<b>9,355,043</b>	<b>19,744,693</b>	<b>10,389,650</b>	<b>7,834,261</b>	<b>18,223,911</b>	<b>0</b>	<b>1,520,782</b>	<b>1,520,782</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%