

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>GAS RATE OF RETURN</b>                 | <b>G-ROR-12A</b> |
| For Twelve Months Ended December 31, 2014 |                  |
| Average of Monthly Averages Basis         |                  |

AVISTA UTILITIES

| Ref/Basis Account | Description                              | System        | Washington    | Idaho         |
|-------------------|--|---------------|---------------|---------------|
| G-OPS             | Gas Net Operating Income (Loss)          | 22,141,355    | 13,175,832    | 8,965,523     |
|                   | Adjustments                              |               |               |               |
|                   | Adjusted Gas Net Operating Income (Loss) | 22,141,355    | 13,175,832    | 8,965,523     |
| G-APL             | Gas Net Adjusted Rate Base               | 350,480,829   | 236,050,338   | 114,430,491   |
|                   | <b>RATE OF RETURN</b>                    | <b>6.317%</b> | <b>5.582%</b> | <b>7.835%</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 Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

| Basis | Ref   | Description                                      | Based on Data from:        | System                        | Washington                  | Idaho                       |
|-------|-------|--|----------------------------|-------------------------------|-----------------------------|-----------------------------|
| 1     | Input | System Contract Demand                           | 01-01-2011 thru 12-31-2013 | <b>100.000%</b>               | <b>70.840%</b>              | <b>29.160%</b>              |
| 2     | Input | Number of Customers - AMA<br>Percent             | 01-01-2014 thru 12-31-2014 | 229,211<br><b>100.000%</b>    | 152,109<br><b>66.362%</b>   | 77,102<br><b>33.638%</b>    |
| 3     | G-OPS | Direct Distribution Operating Expense<br>Percent | 01-01-2014 thru 12-31-2014 | 12,874,835<br><b>100.000%</b> | 8,222,366<br><b>63.864%</b> | 4,652,469<br><b>36.136%</b> |
|       | Input | Jurisdictional 4-Factor Ratio                    | 01-01-2014 thru 12-31-2014 |                               |                             |                             |
|       |       | Direct O & M Accounts 798 - 894                  |                            | 5,138,222                     | 2,993,532                   | 2,144,690                   |
|       |       | Direct O & M Accounts 901 - 935                  |                            | 6,736,089                     | 6,334,192                   | 401,897                     |
|       |       | Total  |                            | 11,874,311                    | 9,327,724                   | 2,546,587                   |
|       |       | Percentage                                       |                            | 100.000%                      | 78.554%                     | 21.446%                     |
|       |       | Direct Labor                                     |                            |                               |                             |                             |
|       |       | Amount: Accounts 798 - 894                       |                            | 7,841,118                     | 5,302,891                   | 2,538,227                   |
|       |       | Amount: Accounts 901 - 935                       |                            | 2,835,222                     | 2,315,397                   | 519,825                     |
|       |       | Total  |                            | 10,676,340                    | 7,618,288                   | 3,058,052                   |
|       |       | Percentage                                       |                            | 100.000%                      | 71.357%                     | 28.643%                     |
|       |       | Total Number of Customers                        |                            | 231,528                       | 153,467                     | 78,061                      |
|       |       | Percentage                                       |                            | 100.000%                      | 66.284%                     | 33.716%                     |
|       |       | Total Direct Plant                               |                            | 362,119,311                   | 242,035,600                 | 120,083,711                 |
|       |       | Percentage                                       |                            | 100.000%                      | 66.839%                     | 33.161%                     |
| 4     |       | Total Four Factor Allocators<br>Percent          |                            | 400.000%                      | 283.034%                    | 116.966%                    |
|       |       |  |                            | <b>100.000%</b>               | <b>70.758%</b>              | <b>29.242%</b>              |

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

|   |       |   |                            |                                |                               |                              |               |
|---|-------|---|----------------------------|--------------------------------|-------------------------------|------------------------------|---------------|
| 6 | Input | Actual Therms Purchased<br>Percent          | 01-01-2014 thru 12-31-2014 | 251,098,644<br><b>100.000%</b> | 172,812,587<br><b>68.823%</b> | 78,286,057<br><b>31.177%</b> |               |
|   | Input | Elec/Gas North/Oregon 4-Factor              | 01-01-2013 thru 12-31-2013 | Total                          | Electric                      | Gas North                    | Oregon Gas    |
|   |       | 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                              |                               |                              |               |
|   |       | Total                                       |                            | 110,170,776                    | 87,864,198                    | 15,080,178                   | 7,226,400     |
|   |       | 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        |
|   |       | Total                                       |                            | 83,494,659                     | 61,433,115                    | 15,521,233                   | 6,540,311     |
|   |       | 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%        |
| 7 |       | 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> |

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

| 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> |
|       | <b>Percentage</b>                           |                            | <b>100.000%</b>   | <b>0.000%</b> | <b>67.751%</b>    | <b>32.249%</b>   |
|       | 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> |
|       | <b>Percentage</b>                           |                            | <b>100.000%</b>   | <b>0.000%</b> | <b>71.021%</b>    | <b>28.979%</b>   |
|       | Number of Customers at                      |                            | 325,919           | 0             | 228,433           | 97,486           |
|       | <b>Percentage</b>                           |                            | <b>100.000%</b>   | <b>0.000%</b> | <b>70.089%</b>    | <b>29.911%</b>   |
|       | Net Direct Plant                            |                            | 552,816,448       | 0             | 365,235,362       | 187,581,086      |
|       | <b>Percentage</b>                           |                            | <b>100.000%</b>   | <b>0.000%</b> | <b>66.068%</b>    | <b>33.932%</b>   |
|       | <b>Total Percentages</b>                    |                            | <b>400.000%</b>   | <b>0.000%</b> | <b>274.929%</b>   | <b>125.071%</b>  |
|       | <b>Average (GD AA)</b>                      |                            | <b>100.000%</b>   | <b>0.000%</b> | <b>68.732%</b>    | <b>31.268%</b>   |

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

| Input |                                  | 01-01-2013 thru 12-31-2013 | Total             | Electric          | Gas North         | Oregon Gas    |
|-------|----------------------------------|----------------------------|-------------------|-------------------|-------------------|---------------|
|       | Elec/Gas North 4-Factor          |                            |                   |                   |                   |               |
|       | 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             |
|       | <b>Total</b>                     |                            | <b>98,276,670</b> | <b>84,627,761</b> | <b>13,648,909</b> | <b>0</b>      |
|       | <b>Percentage</b>                |                            | <b>100.000%</b>   | <b>86.112%</b>    | <b>13.888%</b>    | <b>0.000%</b> |
|       | 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             |
|       | <b>Total</b>                     |                            | <b>66,937,242</b> | <b>54,761,138</b> | <b>12,176,104</b> | <b>0</b>      |
|       | <b>Percentage</b>                |                            | <b>100.000%</b>   | <b>81.810%</b>    | <b>18.190%</b>    | <b>0.000%</b> |
|       | Number of Customers at           |                            | 594,738           | 366,305           | 228,433           | 0             |
|       | <b>Percentage</b>                |                            | <b>100.000%</b>   | <b>61.591%</b>    | <b>38.409%</b>    | <b>0.000%</b> |
|       | Net Direct Plant                 |                            | 2,443,285,624     | 2,078,050,262     | 365,235,362       | 0             |
|       | <b>Percentage</b>                |                            | <b>100.000%</b>   | <b>85.051%</b>    | <b>14.949%</b>    | <b>0.000%</b> |
|       | <b>Total Percentages</b>         |                            | <b>400.000%</b>   | <b>314.564%</b>   | <b>85.436%</b>    | <b>0.000%</b> |
| 9     | <b>Average (CD AN/ID/WA)</b>     |                            | <b>100.000%</b>   | <b>78.641%</b>    | <b>21.359%</b>    | <b>0.000%</b> |
|       |                                  |                            |                   |                   |                   |               |
|       |                                  |                            |                   |                   |                   |               |
| JP    | Gas North/Oregon JP Factor %     | 01-01-2014 thru 12-31-2014 | 100.000%          | 0.000%            | 80.900%           | 19.100%       |
|       |                                  |                            |                   |                   |                   |               |
|       |                                  |                            |                   |                   |                   |               |
| 10    | Actual Annual Throughput Percent | 01-01-2014 thru 12-31-2014 | 247,081,167       | 170,084,636       | 76,996,531        |               |
|       |                                  |                            | <b>100.000%</b>   | <b>68.838%</b>    | <b>31.162%</b>    |               |
|       |                                  |                            |                   |                   |                   |               |
| 11    | Book Depreciation Percent        | 01-01-2014 thru 12-31-2014 | 16,821,952        | 11,416,991        | 5,404,961         |               |
|       |                                  |                            | <b>100.000%</b>   | <b>67.870%</b>    | <b>32.130%</b>    |               |

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| RESULTS OF OPERATIONS                     |
| <b>GAS ALLOCATION PERCENTAGES</b>         |
| For Twelve Months Ended December 31, 2014 |
| Average of Monthly Averages Basis         |

|                                |
|--------------------------------|
| Report ID:<br><b>G-ALL-12A</b> |
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AVISTA UTILITIES

|    |       |  |                            |                                |                               |                               |
|----|-------|--|----------------------------|--------------------------------|-------------------------------|-------------------------------|
| 12 |       | Net Gas Plant (before DFIT) - AMA<br>Percent | 12-01-2013 thru 12-31-2014 | 415,031,767<br><b>100.000%</b> | 280,553,497<br><b>67.598%</b> | 134,478,270<br><b>32.402%</b> |
| 13 | G-PLT | Net Gas General Plant - AMA<br>Percent       | 12-01-2013 thru 12-31-2014 | 47,396,137<br><b>100.000%</b>  | 34,500,246<br><b>72.791%</b>  | 12,895,891<br><b>27.209%</b>  |
| 14 |       | Net Allocated Schedule M's - AMA<br>Percent  | 01-01-2014 thru 12-31-2014 | -60,285,220<br><b>100.000%</b> | -40,651,963<br><b>67.433%</b> | -19,633,257<br><b>32.567%</b> |
| 99 | Input | Not Allocated                                |                            | 0.000%                         | 0.000%                        | 0.000%                        |

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| RESULTS OF OPERATIONS                     |  | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>            |  | <b>G-OPS-12A</b> |
| For Twelve Months Ended December 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                              | 151,836,455        | 0         | 151,836,455  | 104,664,116            | 0         | 104,664,116 | 47,172,339        | 0         | 47,172,339  |
| 99        | 4812XX  | Commercial - Firm & Interruptible        | 77,937,384         | 0         | 77,937,384   | 54,884,108             | 0         | 54,884,108  | 23,053,276        | 0         | 23,053,276  |
| 99        | 4813XX  | Industrial-Firm                          | 3,629,807          | 0         | 3,629,807    | 1,962,331              | 0         | 1,962,331   | 1,667,476         | 0         | 1,667,476   |
| 99        | 481400  | Interruptible                            | 0                  | 0         | 0            | 0                      | 0         | 0           | 0                 | 0         | 0           |
| 99        | 484000  | Interdepartmental Revenue                | 320,964            | 0         | 320,964      | 282,204                | 0         | 282,204     | 38,760            | 0         | 38,760      |
| 99        | 499XXX  | Unbilled Revenue                         | (2,208,703)        | 0         | (2,208,703)  | (1,386,144)            | 0         | (1,386,144) | (822,559)         | 0         | (822,559)   |
|           |         | TOTAL SALES TO ULTIMATE CUSTOMERS        | 231,515,907        | 0         | 231,515,907  | 160,406,615            | 0         | 160,406,615 | 71,109,292        | 0         | 71,109,292  |
|           |         | OTHER OPERATING REVENUES:                |                    |           |              |                        |           |             |                   |           |             |
| 99        | 483XXX  | Sales for Resale                         | 115,597,266        | 0         | 115,597,266  | 78,551,873             | 0         | 78,551,873  | 37,045,393        | 0         | 37,045,393  |
| 4         | 488000  | Miscellaneous Service Revenues           | 22,757             | 0         | 22,757       | 12,637                 | 0         | 12,637      | 10,120            | 0         | 10,120      |
| 99        | 489300  | Transportation For Others                | 4,564,045          | 0         | 4,564,045    | 4,097,888              | 0         | 4,097,888   | 466,157           | 0         | 466,157     |
| 99        | 493000  | Rent from Gas Property                   | 2,375              | 0         | 2,375        | 2,375                  | 0         | 2,375       | 0                 | 0         | 0           |
| 4         | 495XXX  | Other Gas Revenues                       | 4,927,080          | 374,509   | 5,301,589    | 3,364,680              | 264,995   | 3,629,675   | 1,562,400         | 109,514   | 1,671,914   |
| 99        | 496100  | Provision for Rate Refund                | (221,098)          | 0         | (221,098)    | 0                      | 0         | 0           | (221,098)         | 0         | (221,098)   |
|           |         | TOTAL OTHER OPERATING REVENUES           | 124,892,425        | 374,509   | 125,266,934  | 86,029,453             | 264,995   | 86,294,448  | 38,862,972        | 109,514   | 38,972,486  |
|           |         | TOTAL GAS REVENUES                       | 356,408,332        | 374,509   | 356,782,841  | 246,436,068            | 264,995   | 246,701,063 | 109,972,264       | 109,514   | 110,081,778 |
|           |         | PRODUCTION EXPENSES:                     |                    |           |              |                        |           |             |                   |           |             |
| G-804     | 804/805 | City Gate Purchases                      | 251,521,050        | 0         | 251,521,050  | 172,358,163            | 0         | 172,358,163 | 79,162,887        | 0         | 79,162,887  |
| 99        | 808XXX  | Net Natural Gas Storage Transactions     | (14,036,343)       | 0         | (14,036,343) | (8,752,136)            | 0         | (8,752,136) | (5,284,207)       | 0         | (5,284,207) |
| 99        | 811000  | Gas Used for Products Extraction         | (1,130,762)        | 0         | (1,130,762)  | (769,474)              | 0         | (769,474)   | (361,288)         | 0         | (361,288)   |
| 10        | 813000  | Other Gas Expenses                       | 0                  | 1,023,640 | 1,023,640    | 0                      | 704,653   | 704,653     | 0                 | 318,987   | 318,987     |
| 99        | 813010  | Gas Technology Institute (GTI) Expenses  | 104,506            | 0         | 104,506      | 74,057                 | 0         | 74,057      | 30,449            | 0         | 30,449      |
|           |         | TOTAL PRODUCTION EXPENSES                | 236,458,451        | 1,023,640 | 237,482,091  | 162,910,610            | 704,653   | 163,615,263 | 73,547,841        | 318,987   | 73,866,828  |
|           |         | UNDERGROUND STORAGE EXPENSES:            |                    |           |              |                        |           |             |                   |           |             |
| 1         | 814000  | Supervision & Engineering                | 0                  | 9,776     | 9,776        | 0                      | 6,925     | 6,925       | 0                 | 2,851     | 2,851       |
| 1         | 824000  | Other Expenses                           | 0                  | 653,641   | 653,641      | 0                      | 463,039   | 463,039     | 0                 | 190,602   | 190,602     |
| 1         | 837000  | Other Equipment                          | 0                  | 597,299   | 597,299      | 0                      | 423,127   | 423,127     | 0                 | 174,172   | 174,172     |
|           |         | TOTAL UNDERGROUND STORAGE OPER EXP       | 0                  | 1,260,716 | 1,260,716    | 0                      | 893,091   | 893,091     | 0                 | 367,625   | 367,625     |
| G-DEPX    |         | Depreciation Expense-Underground Storage | 0                  | 567,450   | 567,450      | 0                      | 401,982   | 401,982     | 0                 | 165,468   | 165,468     |
| G-AMTX    |         | Amortization Expense-Underground Storage | 0                  | 227       | 227          | 0                      | 161       | 161         | 0                 | 66        | 66          |
| G-OTX     |         | Taxes Other Than FIT                     | 0                  | 270,525   | 270,525      | 0                      | 191,640   | 191,640     | 0                 | 78,885    | 78,885      |
|           |         | TOTAL UG STORAGE DEPR/AMRT/NON-FIT       | 0                  | 838,202   | 838,202      | 0                      | 593,783   | 593,783     | 0                 | 244,419   | 244,419     |
|           |         | TOTAL UNDERGROUND STORAGE EXPENSES       | 0                  | 2,098,918 | 2,098,918    | 0                      | 1,486,874 | 1,486,874   | 0                 | 612,044   | 612,044     |

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| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>            | <b>G-OPS-12A</b> |
| For Twelve Months Ended December 31, 2014 |                  |
| Average of Monthly Averages Basis         |                  |
| Ref/Basis Account Description             |                  |

AVISTA UTILITIES

|                    |           |       |                        |           |       |                   |           |       |
|--------------------|-----------|-------|------------------------|-----------|-------|-------------------|-----------|-------|
| ***** SYSTEM ***** |           |       | ***** WASHINGTON ***** |           |       | ***** IDAHO ***** |           |       |
| Direct             | Allocated | Total | Direct                 | Allocated | Total | Direct            | Allocated | Total |



|   |  |                  |
|---|--|------------------|
| RESULTS OF OPERATIONS                     |  | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>            |  | <b>G-OPS-12A</b> |
| For Twelve Months Ended December 31, 2014 |  |                  |
| Average of Monthly Averages Basis         |  |                  |

AVISTA UTILITIES

|                                     |         |  | ***** SYSTEM ***** |           |            | ***** WASHINGTON ***** |           |            | ***** IDAHO ***** |           |            |
|-------------------------------------|---------|--|--------------------|-----------|------------|------------------------|-----------|------------|-------------------|-----------|------------|
| Ref/Basis                           | Account | Description                            | Direct             | Allocated | Total      | Direct                 | Allocated | Total      | Direct            | Allocated | Total      |
| DISTRIBUTION EXPENSES:              |         |  |                    |           |            |                        |           |            |                   |           |            |
| OPERATION                           |         |  |                    |           |            |                        |           |            |                   |           |            |
| 3                                   | 870000  | Supervision & Engineering              | 382,662            | 1,156,588 | 1,539,250  | 263,679                | 738,643   | 1,002,322  | 118,983           | 417,945   | 536,928    |
| 3                                   | 871000  | Distribution Load Dispatching          | 0                  | 0         | 0          | 0                      | 0         | 0          | 0                 | 0         | 0          |
| 3                                   | 874000  | Mains & Services Expenses              | 2,610,376          | 940,065   | 3,550,441  | 1,969,678              | 600,363   | 2,570,041  | 640,698           | 339,702   | 980,400    |
| 3                                   | 875000  | Measuring & Reg Sta Exp-General        | 107,808            | 0         | 107,808    | 77,141                 | 0         | 77,141     | 30,667            | 0         | 30,667     |
| 3                                   | 876000  | Measuring & Reg Sta Exp-Industrial     | 3,186              | 0         | 3,186      | 1,512                  | 0         | 1,512      | 1,674             | 0         | 1,674      |
| 3                                   | 877000  | Measuring & Reg Sta Exp-City Gate      | 162,177            | 145       | 162,322    | 71,003                 | 93        | 71,096     | 91,174            | 52        | 91,226     |
| 3                                   | 878000  | Meter & House Regulator Expenses       | 676,320            | 9,106     | 685,426    | 163,959                | 5,815     | 169,774    | 512,361           | 3,291     | 515,652    |
| 3                                   | 879000  | Customer Installation Expenses         | 1,638,520          | 115,837   | 1,754,357  | 1,038,721              | 73,978    | 1,112,699  | 599,799           | 41,859    | 641,658    |
| 3                                   | 880000  | Other Expenses                         | 1,369,466          | 679,918   | 2,049,384  | 878,657                | 434,223   | 1,312,880  | 490,809           | 245,695   | 736,504    |
| 3                                   | 881000  | Rents                                  | 0                  | 33,199    | 33,199     | 0                      | 21,202    | 21,202     | 0                 | 11,997    | 11,997     |
| MAINTENANCE                         |         |  |                    |           |            |                        |           |            |                   |           |            |
| 3                                   | 885000  | Supervision & Engineering              | 126,604            | 1,452     | 128,056    | 53,731                 | 927       | 54,658     | 72,873            | 525       | 73,398     |
| 3                                   | 887000  | Mains                                  | 2,259,355          | 0         | 2,259,355  | 1,639,711              | 0         | 1,639,711  | 619,644           | 0         | 619,644    |
| 3                                   | 889000  | Measuring & Reg Sta Exp-General        | 184,873            | 0         | 184,873    | 121,629                | 0         | 121,629    | 63,244            | 0         | 63,244     |
| 3                                   | 890000  | Measuring & Reg Sta Exp-Industrial     | 279,269            | 0         | 279,269    | 160,196                | 0         | 160,196    | 119,073           | 0         | 119,073    |
| 3                                   | 891000  | Measuring & Reg Sta Exp-City Gate      | 66,263             | 0         | 66,263     | 35,557                 | 0         | 35,557     | 30,706            | 0         | 30,706     |
| 3                                   | 892000  | Services                               | 1,888,937          | 6,987     | 1,895,924  | 1,065,185              | 4,462     | 1,069,647  | 823,752           | 2,525     | 826,277    |
| 3                                   | 893000  | Meters & House Regulators              | 1,118,018          | 766,411   | 1,884,429  | 681,110                | 489,461   | 1,170,571  | 436,908           | 276,950   | 713,858    |
| 3                                   | 894000  | Other Equipment                        | 1,001              | 176,377   | 177,378    | 897                    | 112,641   | 113,538    | 104               | 63,736    | 63,840     |
| TOTAL DISTRIBUTION OPERATING EXP    |         |  | 12,874,835         | 3,886,085 | 16,760,920 | 8,222,366              | 2,481,808 | 10,704,174 | 4,652,469         | 1,404,277 | 6,056,746  |
| G-DEPX                              |         | Depreciation Expense-Distribution      | 12,659,982         | 63,455    | 12,723,437 | 8,475,034              | 43,672    | 8,518,706  | 4,184,948         | 19,783    | 4,204,731  |
| G-OTX                               |         | Taxes Other Than FIT                   | 17,367,447         | 0         | 17,367,447 | 14,816,744             | 0         | 14,816,744 | 2,550,703         | 0         | 2,550,703  |
| TOTAL DISTR DEPR/AMRT/NON-FIT TAXES |         |  | 30,027,429         | 63,455    | 30,090,884 | 23,291,778             | 43,672    | 23,335,450 | 6,735,651         | 19,783    | 6,755,434  |
| TOTAL DISTRIBUTION EXPENSES         |         |  | 42,902,264         | 3,949,540 | 46,851,804 | 31,514,144             | 2,525,480 | 34,039,624 | 11,388,120        | 1,424,060 | 12,812,180 |
| CUSTOMER ACCOUNTS EXPENSES:         |         |  |                    |           |            |                        |           |            |                   |           |            |
| 2                                   | 901000  | Supervision                            | 0                  | 201,925   | 201,925    | 0                      | 134,001   | 134,001    | 0                 | 67,924    | 67,924     |
| 2                                   | 902000  | Meter Reading Expenses                 | 1,720,688          | 54,727    | 1,775,415  | 1,552,029              | 36,318    | 1,588,347  | 168,659           | 18,409    | 187,068    |
| G-903                               | 903XXX  | Customer Records & Collection Expenses | 1,062,657          | 4,020,874 | 5,083,531  | 754,956                | 2,668,332 | 3,423,288  | 307,701           | 1,352,542 | 1,660,243  |
| 2                                   | 904000  | Uncollectible Accounts                 | 0                  | 1,716,000 | 1,716,000  | 0                      | 1,138,772 | 1,138,772  | 0                 | 577,228   | 577,228    |
| 2                                   | 905000  | Misc Customer Accounts                 | 0                  | 122,967   | 122,967    | 0                      | 81,603    | 81,603     | 0                 | 41,364    | 41,364     |
| TOTAL CUSTOMER ACCOUNTS EXPENSES    |         |  | 2,783,345          | 6,116,493 | 8,899,838  | 2,306,985              | 4,059,026 | 6,366,011  | 476,360           | 2,057,467 | 2,533,827  |
| CUSTOMER SERVICE & INFO EXPENSES:   |         |  |                    |           |            |                        |           |            |                   |           |            |
| G-908                               | 908XXX  | Customer Assistance Expenses           | 5,343,009          | 169,557   | 5,512,566  | 5,276,910              | 112,521   | 5,389,431  | 66,099            | 57,036    | 123,135    |
| 2                                   | 909000  | Advertising                            | 1,504              | 558,593   | 560,097    | 1,504                  | 370,693   | 372,197    | 0                 | 187,900   | 187,900    |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>            | <b>G-OPS-12A</b> |
| For Twelve Months Ended December 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         | 910000  | Misc Customer Service & Info Exp  | 0                  | 111,056   | 111,056   | 0                      | 73,699    | 73,699    | 0                 | 37,357    | 37,357  |
|           |         | TOTAL CUSTOMER SERVICE & INFO EXP | 5,344,513          | 839,206   | 6,183,719 | 5,278,414              | 556,913   | 5,835,327 | 66,099            | 282,293   | 348,392 |

|   |  |                  |
|---|--|------------------|
| RESULTS OF OPERATIONS                     |  | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>            |  | <b>G-OPS-12A</b> |
| For Twelve Months Ended December 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      |
| 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  | 107,100            | 6,511,589  | 6,618,689   | 67,749                 | 4,607,470  | 4,675,219   | 39,351            | 1,904,119  | 1,943,470  |
| 4                                      | 921000  | Office Supplies & Expenses                      | 12                 | 1,185,540  | 1,185,552   | 11                     | 838,864    | 838,875     | 1                 | 346,676    | 346,677    |
| 4                                      | 922000  | Admin. Expenses Transferred - Credit            | 0                  | (20,731)   | (20,731)    | 0                      | (14,669)   | (14,669)    | 0                 | (6,062)    | (6,062)    |
| 4                                      | 923000  | Outside Services Employed                       | 0                  | 3,216,737  | 3,216,737   | 0                      | 2,276,099  | 2,276,099   | 0                 | 940,638    | 940,638    |
| 4                                      | 924000  | Property Insurance Premium                      | 0                  | 335,356    | 335,356     | 0                      | 237,291    | 237,291     | 0                 | 98,065     | 98,065     |
| 4                                      | 925XXX  | Injuries and Damages                            | 6,059              | 862,335    | 868,394     | 6,059                  | 610,171    | 616,230     | 0                 | 252,164    | 252,164    |
| 4                                      | 926XXX  | Employee Pensions and Benefits                  | 63                 | 499,279    | 499,342     | 63                     | 353,280    | 353,343     | 0                 | 145,999    | 145,999    |
| 4                                      | 928000  | Regulatory Commission Expenses                  | 830,246            | 198,108    | 1,028,354   | 596,933                | 140,177    | 737,110     | 233,313           | 57,931     | 291,244    |
| 4                                      | 930000  | Miscellaneous General Expenses                  | 42,821             | 970,031    | 1,012,852   | 29,645                 | 686,375    | 716,020     | 13,176            | 283,656    | 296,832    |
| 4                                      | 931000  | Rents   | 8,483              | 218,559    | 227,042     | 8,483                  | 154,648    | 163,131     | 0                 | 63,911     | 63,911     |
| 4                                      | 935000  | Maintenance of General Plant                    | 448,669            | 2,130,813  | 2,579,482   | 355,247                | 1,507,721  | 1,862,968   | 93,422            | 623,092    | 716,514    |
| TOTAL ADMIN & GEN OPERATING EXP        |         |   | 1,443,453          | 16,107,616 | 17,551,069  | 1,064,190              | 11,397,427 | 12,461,617  | 379,263           | 4,710,189  | 5,089,452  |
| G-DEPX                                 |         | Depreciation Expense-General Plant              | 363,708            | 3,167,360  | 3,531,068   | 255,145                | 2,241,160  | 2,496,305   | 108,563           | 926,200    | 1,034,763  |
| G-AMTX                                 |         | Amortization Expense - General Plant - 303000   | 28,604             | 92,818     | 121,422     | 24,546                 | 65,676     | 90,222      | 4,058             | 27,142     | 31,200     |
| G-AMTX                                 |         | Amortization Expense - Misc IT Intangible Plant | 2,292              | 2,542,122  | 2,544,414   | 0                      | 1,798,755  | 1,798,755   | 2,292             | 743,367    | 745,659    |
| G-AMTX                                 |         | Amortization Expense-General Plant - 390200, C  | 0                  | 5,720      | 5,720       | 0                      | 4,047      | 4,047       | 0                 | 1,673      | 1,673      |
| 99                                     | 407025  | WA GRC Jackson Prairie O&M Deferral             | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0          |
| 99                                     | 407X28  | Reg Credit/Debit Res Decoupling Def Rev         | (91,263)           | 0          | (91,263)    | (91,263)               | 0          | (91,263)    | 0                 | 0          | 0          |
| 99                                     | 407229  | Idaho Earnings Test Amortization                | 0                  | 0          | 0           | 0                      | 0          | 0           | 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                                     | 407X38  | Reg Credit/Debit Non-Res Decoupling Def Rev     | 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          |
| 99                                     | 407468  | Project Compass Deferral - ID                   | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0          |
| TOTAL A&G DEPR/AMRT/NON-FIT TAXES      |         |   | 303,341            | 5,808,020  | 6,111,361   | 188,428                | 4,109,638  | 4,298,066   | 114,913           | 1,698,382  | 1,813,295  |
| TOTAL ADMIN & GENERAL EXPENSES         |         |   | 1,746,794          | 21,915,636 | 23,662,430  | 1,252,618              | 15,507,065 | 16,759,683  | 494,176           | 6,408,571  | 6,902,747  |
| TOTAL EXPENSES BEFORE FIT              |         |   | 289,235,367        | 35,943,433 | 325,178,800 | 203,262,771            | 24,840,011 | 228,102,782 | 85,972,596        | 11,103,422 | 97,076,018 |
| NET OPERATING INCOME (LOSS) BEFORE FIT |         |   |                    |            | 31,604,041  |                        | 18,598,281 |             |                   | 13,005,760 |            |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>            | <b>G-OPS-12A</b> |
| For Twelve Months Ended December 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     |         | FEDERAL INCOME TAX                     |                    |           | (10,119,892)      |                        |           | (7,660,875)       |                   |           | (2,459,017)      |
| G-FIT     |         | DEFERRED FEDERAL INCOME TAX            |                    |           | 19,616,574        |                        |           | 13,104,648        |                   |           | 6,511,926        |
| G-FIT     |         | AMORTIZED INVESTMENT TAX CREDIT        |                    |           | (33,996)          |                        |           | (21,324)          |                   |           | (12,672)         |
|           |         | <b>GAS NET OPERATING INCOME (LOSS)</b> |                    |           | <b>22,141,355</b> |                        |           | <b>13,175,832</b> |                   |           | <b>8,965,523</b> |

|   |                     |
|---|---------------------|
| RESULTS OF OPERATIONS                     | Report ID:          |
| <b>GAS OPERATING STATEMENT</b>            | <b>G-OPS-12A</b>    |
| For Twelve Months Ended December 31, 2014 |                     |
| Average of Monthly Averages Basis         |                     |
| Ref/Basis                                 | Account Description |

AVISTA UTILITIES

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

Direct    Allocated    Total      Direct    Allocated    Total      Direct    Allocated    Total

ALLOCATION RATIOS:

|       |    |                                       |          |  |         |  |         |
|-------|----|---------------------------------------|----------|--|---------|--|---------|
| G-ALL | 1  | System Contract Demand                | 100.000% |  | 70.840% |  | 29.160% |
| G-ALL | 2  | Number of Customers - AMA             | 100.000% |  | 66.362% |  | 33.638% |
| G-ALL | 3  | Direct Distribution Operating Expense | 100.000% |  | 63.864% |  | 36.136% |
| G-ALL | 4  | Jurisdictional 4-Factor Ratio         | 100.000% |  | 70.758% |  | 29.242% |
| G-ALL | 10 | Actual Annual Throughput              | 100.000% |  | 68.838% |  | 31.162% |
| G-ALL | 99 | Not Allocated                         | 0.000%   |  | 0.000%  |  | 0.000%  |

**RESULTS OF OPERATIONS**  
**ALLOCATION OF PURCHASED GAS COSTS**  
For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

Report ID:  
**G-804-12A**

AVISTA UTILITIES

| Ref/Basi | Account | Description                          | ***** SYSTEM ***** |           |                    | ***** WASHINGTON ***** |           |                    | ***** IDAHO ***** |           |                   |
|----------|---------|--------------------------------------|--------------------|-----------|--------------------|------------------------|-----------|--------------------|-------------------|-----------|-------------------|
|          |         |                                      | Direct             | Allocated | Total              | Direct                 | Allocated | Total              | Direct            | Allocated | Total             |
| 6        | 804000  | Gas Purchases                        | 215,006,350        | 0         | 215,006,350        | 146,013,770            | 0         | 146,013,770        | 68,992,580        | 0         | 68,992,580        |
| 1        | 804001  | Pipeline Demand Costs                | 26,976,417         | 0         | 26,976,417         | 18,982,049             | 0         | 18,982,049         | 7,994,368         | 0         | 7,994,368         |
| 1        | 804002  | Transport Variable Charges           | 509,744            | 0         | 509,744            | 359,533                | 0         | 359,533            | 150,211           | 0         | 150,211           |
| 6        | 804010  | Gas Costs - Fixed Hedge              | 16,514             | 0         | 16,514             | 20,605                 | 0         | 20,605             | (4,091)           | 0         | (4,091)           |
| 6        | 804014  | GTI Contributions                    | 0                  | 0         | 0                  | 0                      | 0         | 0                  | 0                 | 0         | 0                 |
| 6        | 804017  | Transaction Fees                     | 347,336            | 0         | 347,336            | 233,981                | 0         | 233,981            | 113,355           | 0         | 113,355           |
| 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            | (1,720,316)        | 0         | (1,720,316)        | (1,192,879)            | 0         | (1,192,879)        | (527,437)         | 0         | (527,437)         |
| 6        | 804700  | Gas Costs - Offsystem Bookout        | 1,162,267          | 0         | 1,162,267          | 799,720                | 0         | 799,720            | 362,547           | 0         | 362,547           |
| 6        | 804711  | Gas Costs - Offsystem Bookout Offset | (1,162,267)        | 0         | (1,162,267)        | (799,720)              | 0         | (799,720)          | (362,547)         | 0         | (362,547)         |
| 6        | 804730  | Gas Costs - Intracompany LDC Gas     | 13,147,582         | 0         | 13,147,582         | 9,108,333              | 0         | 9,108,333          | 4,039,249         | 0         | 4,039,249         |
| 6        | 804999  | Off System Gas Purchases             | 0                  | 0         | 0                  | 0                      | 0         | 0                  | 0                 | 0         | 0                 |
| 99       | 805110  | Gas Exp - Rate Amortizations         | (787,652)          | 0         | (787,652)          | (90,990)               | 0         | (90,990)           | (696,662)         | 0         | (696,662)         |
| 99       | 805111  | Amortize ID Holdback                 | (1,129,383)        | 0         | (1,129,383)        | 0                      | 0         | 0                  | (1,129,383)       | 0         | (1,129,383)       |
| 99       | 805120  | Gas Expense - Rate Deferrals         | (845,542)          | 0         | (845,542)          | (1,076,239)            | 0         | (1,076,239)        | 230,697           | 0         | 230,697           |
|          |         | <b>TOTAL PURCHASED GAS COSTS</b>     | <b>251,521,050</b> | <b>0</b>  | <b>251,521,050</b> | <b>172,358,163</b>     | <b>0</b>  | <b>172,358,163</b> | <b>79,162,887</b> | <b>0</b>  | <b>79,162,887</b> |

ALLOCATION RATIOS:

|       |    |                         |          |         |         |
|-------|----|-------------------------|----------|---------|---------|
| G-ALL | 1  | System Contract Demand  | 100.000% | 70.840% | 29.160% |
| G-ALL | 6  | Actual Therms Purchased | 100.000% | 68.823% | 31.177% |
| G-ALL | 99 | Not Allocated           | 0.000%   | 0.000%  | 0.000%  |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>ALLOCATION OF ACCOUNT 903</b>          | <b>G-903-12A</b> |
| For Twelve Months Ended December 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       | 1,062,657          | 4,020,874 | 5,083,531 | 754,956                | 2,668,332 | 3,423,288 | 307,701           | 1,352,542 | 1,660,243 |
| 12                | 903920  | Accts Rec Sold - Program Fees        | 0                  | 0         | 0         | 0                      | 0         | 0         | 0                 | 0         | 0         |
| 12                | 903930  | Accts Rec Sold - Maturity Yield Fees | 0                  | 0         | 0         | 0                      | 0         | 0         | 0                 | 0         | 0         |
| Total Account 903 |         |                                      | 1,062,657          | 4,020,874 | 5,083,531 | 754,956                | 2,668,332 | 3,423,288 | 307,701           | 1,352,542 | 1,660,243 |

ALLOCATION RATIOS:

|       |    |                                   |          |         |         |
|-------|----|-----------------------------------|----------|---------|---------|
| G-ALL | 2  | Number of Customers - AMA         | 100.000% | 66.362% | 33.638% |
| G-ALL | 12 | Net Gas Plant (before DFIT) - AMA | 100.000% | 67.598% | 32.402% |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>ALLOCATION OF ACCOUNT 908</b>          | <b>G-908-12A</b> |
| For Twelve Months Ended December 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                   | 218,013            | 169,557   | 387,570   | 151,914                | 112,521   | 264,435   | 66,099            | 57,036    | 123,135 |
| 99                | 908600  | Public Purpose Tariff Rider Expense Offset    | 5,251,993          | 0         | 5,251,993 | 5,251,993              | 0         | 5,251,993 | 0                 | 0         | 0       |
| 99                | 908610  | Limited Income Tax Refund Program             | 155,406            | 0         | 155,406   | 155,406                | 0         | 155,406   | 0                 | 0         | 0       |
| 99                | 908690  | Schedule 91 Amortization included in Unbilled | (282,403)          | 0         | (282,403) | (282,403)              | 0         | (282,403) | 0                 | 0         | 0       |
| 99                | 908990  | DSM Amortization                              | 0                  | 0         | 0         | 0                      | 0         | 0         | 0                 | 0         | 0       |
| Total Account 908 |         |   | 5,343,009          | 169,557   | 5,512,566 | 5,276,910              | 112,521   | 5,389,431 | 66,099            | 57,036    | 123,135 |

ALLOCATION RATIOS:

|       |    |                           |          |         |         |
|-------|----|---------------------------|----------|---------|---------|
| G-ALL | 2  | Number of Customers - AMA | 100.000% | 66.362% | 33.638% |
| G-ALL | 99 | Not Allocated             | 0.000%   | 0.000%  | 0.000%  |



|  |                                |
|--|--------------------------------|
| RESULTS OF OPERATIONS  | Report ID:<br><b>G-INT-12A</b> |
| <b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>                                   |                                |
| For Twelve Months Ended December 31, 2014<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

| Ref/Basis | Description                            | System      | Washington  | Idaho       |
|-----------|--|-------------|-------------|-------------|
|           | Debt                                   |             |             |             |
| 1         | Capital Structure - Debt Ratio         |             | 52.91%      | 52.91%      |
| 2         | Cost of Debt                           |             | 5.377%      | 5.402%      |
|           | Total Cost of Debt                     |             | 2.845%      | 2.858%      |
|           | Total Weighted Cost                    |             | 2.845%      | 2.858%      |
| G-APL     | Net Rate Base                          | 350,480,829 | 236,050,338 | 114,430,491 |
|           | Interest Deduction for FIT Calculation | 9,986,055   | 6,715,632   | 3,270,423   |
| 1         | AMA Actual Debt Ratio                  |             |             |             |
| 2         | AMA Actual Debt Cost                   |             |             |             |

| RESULTS OF OPERATIONS                     |  | AVISTA UTILITIES |              |              |
|---|--|------------------|--------------|--------------|
| <b>FEDERAL INCOME TAXES--GAS</b>          |  | Report ID:       |              |              |
| For Twelve Months Ended December 31, 2014 |  | <b>G-FIT-12A</b> |              |              |
| Average of Monthly Averages Basis         |  |                  |              |              |
| Ref/Basis                                 | Description                              | System           | Washington   | Idaho        |
|   | Calculation of Taxable Operating Income: |                  |              |              |
| G-OPS                                     | Operating Revenue                        | 356,782,841      | 246,701,063  | 110,081,778  |
| G-OPS                                     | Operating & Maintenance Expense          | 288,138,353      | 199,875,483  | 88,262,870   |
| G-OPS                                     | Book Deprec/Amort and Reg Amortizations  | 19,402,475       | 13,218,915   | 6,183,560    |
| G-OTX                                     | Taxes Other than FIT                     | 17,637,972       | 15,008,384   | 2,629,588    |
|   | Net Operating Income Before FIT          | 31,604,041       | 18,598,281   | 13,005,760   |
| G-INT                                     | Less: Interest Expense                   | 9,986,055        | 6,715,632    | 3,270,423    |
| G-SCM                                     | Schedule M Adjustments                   | (50,531,963)     | (33,770,863) | (16,761,100) |
|   | Taxable Net Operating Income             | (28,913,977)     | (21,888,214) | (7,025,763)  |
|   | Tax Rate                                 | 35.00%           | 35.00%       | 35.00%       |
|   | Total Federal Income Tax                 | (10,119,892)     | (7,660,875)  | (2,459,017)  |
| G-DTE                                     | Deferred FIT                             | 19,616,574       | 13,104,648   | 6,511,926    |
| 99  | 411400 Amortized Investment Tax Credit   | (33,996)         | (21,324)     | (12,672)     |
|   | Total FIT/Deferred FIT & ITC             | 9,462,686        | 5,422,449    | 4,040,237    |
| ALLOCATION RATIOS:                        |  |                  |              |              |
| G-ALL                                     | 99 Not Allocated                         | 0.000%           | 0.000%       | 0.000%       |

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ITEMS**  
For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

Report ID:  
**G-SCM-12A**

AVISTA UTILITIES

| Ref/Basis                           | Account | Description                              | ***** SYSTEM ***** |                     |                     | ***** WASHINGTON ***** |                     |                     | ***** IDAHO ***** |                     |                     |
|-------------------------------------|---------|--|--------------------|---------------------|---------------------|------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|
|                                     |         |  | Direct             | Allocated           | Total               | Direct                 | Allocated           | Total               | Direct            | Allocated           | Total               |
|                                     | 997000  | Book Depreciation & Amortization         | 13,054,585         | 6,439,152           | 19,493,737          | 8,754,724              | 4,555,453           | 13,310,177          | 4,299,861         | 1,883,699           | 6,183,560           |
| 12                                  | 997001  | Contributions In Aid of Construction     | 0                  | 330,621             | 330,621             | 0                      | 223,493             | 223,493             | 0                 | 107,128             | 107,128             |
| 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                  | 322,935             | 322,935             | 0                      | 228,502             | 228,502             | 0                 | 94,433              | 94,433              |
| 6                                   | 997008  | DSM Book Amortization                    | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                   | 0                   |
| 99                                  | 997010  | Deferred Gas Credit and Refunds          | (2,762,578)        | 0                   | (2,762,578)         | (1,167,229)            | 0                   | (1,167,229)         | (1,595,349)       | 0                   | (1,595,349)         |
| 4                                   | 997015  | Airplane Lease Payments                  | 0                  | 116,954             | 116,954             | 0                      | 82,754              | 82,754              | 0                 | 34,200              | 34,200              |
| 12                                  | 997016  | Redemption Expense Amortization          | 0                  | 342,094             | 342,094             | 0                      | 231,249             | 231,249             | 0                 | 110,845             | 110,845             |
| 4                                   | 997020  | FAS87 Current Pension Accrual            | 0                  | 52,552              | 52,552              | 0                      | 37,185              | 37,185              | 0                 | 15,367              | 15,367              |
| 4                                   | 997029  | FAS 106 Post Retirement Benefits         | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                   | 0                   |
| 99                                  | 997031  | Decoupling Mechanism                     | (91,437)           | 0                   | (91,437)            | (91,437)               | 0                   | (91,437)            | 0                 | 0                   | 0                   |
| 12                                  | 997032  | Interest Rate Swaps                      | 0                  | 1,193,142           | 1,193,142           | 0                      | 806,540             | 806,540             | 0                 | 386,602             | 386,602             |
| 4                                   | 997033  | DSM Tariff Rider                         | (386,007)          | 39                  | (385,968)           | (332,554)              | 28                  | (332,526)           | (53,453)          | 11                  | (53,442)            |
| 12                                  | 997048  | AFUDC                                    | 0                  | (389,470)           | (389,470)           | 0                      | (263,274)           | (263,274)           | 0                 | (126,196)           | (126,196)           |
| 11                                  | 997049  | Tax Depreciation                         | 0                  | (43,419,217)        | (43,419,217)        | 0                      | (29,468,623)        | (29,468,623)        | 0                 | (13,950,594)        | (13,950,594)        |
| 1                                   | 997055  | Deferred Gas Exchange                    | 0                  | (375,010)           | (375,010)           | 0                      | (265,657)           | (265,657)           | 0                 | (109,353)           | (109,353)           |
| 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 | (282,403)          | 0                   | (282,403)           | (282,403)              | 0                   | (282,403)           | 0                 | 0                   | 0                   |
| 99                                  | 997073  | DSIT Amortization - ID                   | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                   | 0                   |
| 11                                  | 997080  | Book Transportation Depreciation         | 0                  | 1,471,614           | 1,471,614           | 0                      | 998,784             | 998,784             | 0                 | 472,830             | 472,830             |
| 4                                   | 997081  | Deferred Compensation                    | 0                  | 27,795              | 27,795              | 0                      | 19,667              | 19,667              | 0                 | 8,128               | 8,128               |
| 4                                   | 997082  | Meal Disallowances                       | 0                  | 108,975             | 108,975             | 0                      | 77,109              | 77,109              | 0                 | 31,866              | 31,866              |
| 4                                   | 997083  | Paid Time Off                            | 0                  | 104,193             | 104,193             | 0                      | 73,725              | 73,725              | 0                 | 30,468              | 30,468              |
| 2                                   | 997084  | Customer Uncollectibles                  | 0                  | (290)               | (290)               | 0                      | (192)               | (192)               | 0                 | (98)                | (98)                |
| 99                                  | 997098  | Provision for Rate Refund                | 221,098            | 0                   | 221,098             | 0                      | 0                   | 0                   | 221,098           | 0                   | 221,098             |
| 12                                  | 997101  | Repairs 481 (a)                          | 0                  | (26,611,300)        | (26,611,300)        | 0                      | (17,988,707)        | (17,988,707)        | 0                 | (8,622,593)         | (8,622,593)         |
| <b>TOTAL SCHEDULE M ADJUSTMENTS</b> |         |  | <b>9,753,258</b>   | <b>(60,285,221)</b> | <b>(50,531,963)</b> | <b>6,881,101</b>       | <b>(40,651,964)</b> | <b>(33,770,863)</b> | <b>2,872,157</b>  | <b>(19,633,257)</b> | <b>(16,761,100)</b> |

ALLOCATION RATIOS:

|       |    |                                   |          |         |         |
|-------|----|-----------------------------------|----------|---------|---------|
| G-ALL | 1  | Contract System Demand            | 100.000% | 70.840% | 29.160% |
| G-ALL | 2  | Number of Customers - AMA         | 100.000% | 66.362% | 33.638% |
| G-ALL | 4  | Jurisdictional 4-Factor Ratio     | 100.000% | 70.758% | 29.242% |
| G-ALL | 6  | Actual Therms Purchased           | 100.000% | 68.823% | 31.177% |
| G-ALL | 11 | Book Depreciation                 | 100.000% | 67.870% | 32.130% |
| G-ALL | 12 | Net Gas Plant (before DFIT) - AMA | 100.000% | 67.598% | 32.402% |
| G-ALL | 99 | Not Allocated                     | 0.000%   | 0.000%  | 0.000%  |

|   |                                |
|---|--------------------------------|
| RESULTS OF OPERATIONS   | Report ID:<br><b>G-DTE-12A</b> |
| <b>DEFERRED INCOME TAX EXPENSE--GAS</b><br>For Twelve Months Ended December 31, 2014<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

| Ref/Basis | Account | Description                                      | System            | Washington        | Idaho            |
|-----------|---------|--|-------------------|-------------------|------------------|
| 14        | 410100  | Deferred Federal Income Tax Expense - Allocated  | 18,507,204        | 12,479,963        | 6,027,241        |
| 99        | 410100  | Deferred Federal Income Tax Exp                  | 1,056,623         | 556,927           | 499,696          |
|           |         | <b>SUBTOTAL</b>                                  | <b>19,563,827</b> | <b>13,036,890</b> | <b>6,526,937</b> |
| 14        | 411100  | Deferred Federal Income Tax Expense - Allocated  | (46,094)          | (31,083)          | (15,011)         |
| 99        | 411100  | Deferred Federal Income Tax Exp                  | 98,841            | 98,841            | 0                |
|           |         | <b>SUBTOTAL</b>                                  | <b>52,747</b>     | <b>67,758</b>     | <b>(15,011)</b>  |
|           |         | <b>Total Deferred Federal Income Tax Expense</b> | <b>19,616,574</b> | <b>13,104,648</b> | <b>6,511,926</b> |

ALLOCATION RATIOS:

|       |    |                                  |          |         |         |
|-------|----|----------------------------------|----------|---------|---------|
| G-ALL | 14 | Net Allocated Schedule M's - AMA | 100.000% | 67.433% | 32.567% |
| 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-12A</b> |
| For Twelve Months Ended December 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                  | 270,525   | 270,525    | 0                      | 191,640   | 191,640    | 0                 | 78,885    | 78,885    |
|           |         | TOTAL UNDERGROUND STORAGE TAX      | 0                  | 270,525   | 270,525    | 0                      | 191,640   | 191,640    | 0                 | 78,885    | 78,885    |
|           |         | DISTRIBUTION                       |                    |           |            |                        |           |            |                   |           |           |
| 99        | 408110  | State Excise Tax                   | 6,200,201          | 0         | 6,200,201  | 6,200,201              | 0         | 6,200,201  | 0                 | 0         | 0         |
| 99        | 408120  | Municipal Occupation & License Tax | 7,307,014          | 0         | 7,307,014  | 6,009,596              | 0         | 6,009,596  | 1,297,418         | 0         | 1,297,418 |
| 99        | 408130  | Excise Tax                         | 0                  | 0         | 0          | 0                      | 0         | 0          | 0                 | 0         | 0         |
| 99        | 408160  | Miscellaneous State or Local Tax   | 0                  | 0         | 0          | 0                      | 0         | 0          | 0                 | 0         | 0         |
| 99        | 408170  | R&P Property Tax - Distribution    | 3,943,667          | 0         | 3,943,667  | 2,606,947              | 0         | 2,606,947  | 1,336,720         | 0         | 1,336,720 |
| 99        | 409100  | State Income Tax                   | (83,435)           | 0         | (83,435)   | 0                      | 0         | 0          | (83,435)          | 0         | (83,435)  |
|           |         | TOTAL DISTRIBUTION TAX             | 17,367,447         | 0         | 17,367,447 | 14,816,744             | 0         | 14,816,744 | 2,550,703         | 0         | 2,550,703 |
|           |         | TOTAL TAXES OTHER THAN FIT         | 17,367,447         | 270,525   | 17,637,972 | 14,816,744             | 191,640   | 15,008,384 | 2,550,703         | 78,885    | 2,629,588 |

ALLOCATION RATIOS:

|       |   |                        |          |         |         |
|-------|---|------------------------|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 70.840% | 29.160% |
|-------|---|------------------------|----------|---------|---------|

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-12A**

**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)          | 1,186,305          | 1,402,559  | 2,588,864   | 1,005,268              | 992,423    | 1,997,691   | 181,037           | 410,136    | 591,173     |
| 4         | 3031XX  | Misc Intangible IT Plant (3031XX)       | 11,459             | 13,825,540 | 13,836,999  | 0                      | 9,782,675  | 9,782,675   | 11,459            | 4,042,865  | 4,054,324   |
|           |         | TOTAL INTANGIBLE PLANT                  | 1,197,764          | 15,228,099 | 16,425,863  | 1,005,268              | 10,775,098 | 11,780,366  | 192,496           | 4,453,001  | 4,645,497   |
|           |         | UNDERGROUND STORAGE PLANT:              |                    |            |             |                        |            |             |                   |            |             |
| 1         | 350XXX  | Land & Land Rights                      | 0                  | 466,806    | 466,806     | 0                      | 330,685    | 330,685     | 0                 | 136,121    | 136,121     |
| 1         | 351XXX  | Structures & Improvements               | 0                  | 1,546,111  | 1,546,111   | 0                      | 1,095,265  | 1,095,265   | 0                 | 450,846    | 450,846     |
| 1         | 352XXX  | Wells                                   | 0                  | 18,486,286 | 18,486,286  | 0                      | 13,095,685 | 13,095,685  | 0                 | 5,390,601  | 5,390,601   |
| 1         | 353000  | Lines                                   | 0                  | 1,044,478  | 1,044,478   | 0                      | 739,908    | 739,908     | 0                 | 304,570    | 304,570     |
| 1         | 354000  | Compressor Station Equipment            | 0                  | 11,673,275 | 11,673,275  | 0                      | 8,269,348  | 8,269,348   | 0                 | 3,403,927  | 3,403,927   |
| 1         | 355000  | Measuring & Regulating Equipment        | 0                  | 340,380    | 340,380     | 0                      | 241,125    | 241,125     | 0                 | 99,255     | 99,255      |
| 1         | 356000  | Purification Equipment                  | 0                  | 403,713    | 403,713     | 0                      | 285,990    | 285,990     | 0                 | 117,723    | 117,723     |
| 1         | 357000  | Other Equipment                         | 0                  | 1,661,011  | 1,661,011   | 0                      | 1,176,660  | 1,176,660   | 0                 | 484,351    | 484,351     |
|           |         | TOTAL UNDERGROUND STORAGE PLAN          | 0                  | 35,622,060 | 35,622,060  | 0                      | 25,234,666 | 25,234,666  | 0                 | 10,387,394 | 10,387,394  |
|           |         | DISTRIBUTION PLANT:                     |                    |            |             |                        |            |             |                   |            |             |
| 6         | 374200  | Land & Land Rights                      | 88,682             | 0          | 88,682      | 64,012                 | 0          | 64,012      | 24,670            | 0          | 24,670      |
| 6         | 374400  | Land & Land Rights                      | 171,022            | 0          | 171,022     | 107,887                | 0          | 107,887     | 63,135            | 0          | 63,135      |
| 6         | 375000  | Structures & Improvements               | 836,952            | 16,981     | 853,933     | 567,732                | 11,687     | 579,419     | 269,220           | 5,294      | 274,514     |
| 6         | 376000  | Mains                                   | 254,528,604        | 2,512,521  | 257,041,125 | 167,902,420            | 1,729,192  | 169,631,612 | 86,626,184        | 783,329    | 87,409,513  |
| 6         | 378000  | Measuring & Reg Station Equip-General   | 5,309,502          | 86,457     | 5,395,959   | 3,220,561              | 59,502     | 3,280,063   | 2,088,941         | 26,955     | 2,115,896   |
| 6         | 379000  | Measuring & Reg Station Equip-City Gate | 6,119,613          | 0          | 6,119,613   | 1,890,764              | 0          | 1,890,764   | 4,228,849         | 0          | 4,228,849   |
| 6         | 380000  | Services                                | 168,571,278        | 0          | 168,571,278 | 115,389,438            | 0          | 115,389,438 | 53,181,840        | 0          | 53,181,840  |
| 6         | 381000  | Meters                                  | 66,682,802         | 0          | 66,682,802  | 44,476,338             | 0          | 44,476,338  | 22,206,464        | 0          | 22,206,464  |
| 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    | 3,130,687          | 0          | 3,130,687   | 2,474,572              | 0          | 2,474,572   | 656,115           | 0          | 656,115     |
| 6         | 387000  | Other Equipment                         | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0           |
|           |         | TOTAL DISTRIBUTION PLANT                | 505,439,142        | 2,615,959  | 508,055,101 | 336,093,724            | 1,800,381  | 337,894,105 | 169,345,418       | 815,578    | 170,160,996 |
|           |         | GENERAL PLANT                           |                    |            |             |                        |            |             |                   |            |             |
| 4         | 389XXX  | Land & Land Rights                      | 671,090            | 849,987    | 1,521,077   | 577,703                | 601,434    | 1,179,137   | 93,387            | 248,553    | 341,940     |
| 4         | 390XXX  | Structures & Improvements               | 4,897,428          | 17,661,835 | 22,559,263  | 3,688,276              | 12,497,161 | 16,185,437  | 1,209,152         | 5,164,674  | 6,373,826   |
| 4         | 391XXX  | Office Furniture & Equipment            | 12,436             | 10,090,052 | 10,102,488  | 3,755                  | 7,139,519  | 7,143,274   | 8,681             | 2,950,533  | 2,959,214   |
| 4         | 392XXX  | Transportation Equipment                | 8,322,168          | 1,924,770  | 10,246,938  | 6,353,476              | 1,361,929  | 7,715,405   | 1,968,692         | 562,841    | 2,531,533   |
| 4         | 393000  | Stores Equipment                        | 152,605            | 506,437    | 659,042     | 114,596                | 358,345    | 472,941     | 38,009            | 148,092    | 186,101     |
| 4         | 394000  | Tools, Shop & Garage Equipment          | 2,510,891          | 3,594,815  | 6,105,706   | 2,044,708              | 2,543,619  | 4,588,327   | 466,183           | 1,051,196  | 1,517,379   |

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-12A**

**AVISTA UTILITIES**

| Ref/Basis | Account | Description                              | ***** SYSTEM *****   |                     |                      | ***** WASHINGTON ***** |                     |                      | ***** IDAHO *****   |                     |                     |
|-----------|---------|--|----------------------|---------------------|----------------------|------------------------|---------------------|----------------------|---------------------|---------------------|---------------------|
|           |         |  | Direct               | Allocated           | Total                | Direct                 | Allocated           | Total                | Direct              | Allocated           | Total               |
| 4         | 395000  | Laboratory Equipment                     | 61,880               | 276,287             | 338,167              | 46,669                 | 195,495             | 242,164              | 15,211              | 80,792              | 96,003              |
| 4         | 396XXX  | Power Operated Equipment                 | 3,731,227            | 1,098,009           | 4,829,236            | 2,770,361              | 776,929             | 3,547,290            | 960,866             | 321,080             | 1,281,946           |
| 4         | 397XXX  | Communications Equipment                 | 2,189,337            | 7,694,956           | 9,884,293            | 787,592                | 5,444,797           | 6,232,389            | 1,401,745           | 2,250,159           | 3,651,904           |
| 4         | 398000  | Miscellaneous Equipment                  | 1,065                | 115,282             | 116,347              | 1,065                  | 81,571              | 82,636               | 0                   | 33,711              | 33,711              |
|           |         | <b>TOTAL GENERAL PLANT</b>               | <b>22,550,127</b>    | <b>43,812,430</b>   | <b>66,362,557</b>    | <b>16,388,201</b>      | <b>31,000,799</b>   | <b>47,389,000</b>    | <b>6,161,926</b>    | <b>12,811,631</b>   | <b>18,973,557</b>   |
|           |         | <b>TOTAL PLANT IN SERVICE</b>            | <b>529,187,033</b>   | <b>97,278,548</b>   | <b>626,465,581</b>   | <b>353,487,193</b>     | <b>68,810,944</b>   | <b>422,298,137</b>   | <b>175,699,840</b>  | <b>28,467,604</b>   | <b>204,167,444</b>  |
|           |         | <b>ACCUMULATED DEPRECIATION</b>          |                      |                     |                      |                        |                     |                      |                     |                     |                     |
| G-ADEP    |         | Underground Storage                      | 0                    | (13,200,354)        | (13,200,354)         | 0                      | (9,351,131)         | (9,351,131)          | 0                   | (3,849,223)         | (3,849,223)         |
| G-ADEP    |         | Distribution Plant                       | (171,088,200)        | (1,513,623)         | (172,601,823)        | (113,752,832)          | (1,041,721)         | (114,794,553)        | (57,335,368)        | (471,902)           | (57,807,270)        |
| G-ADEP    |         | General Plant                            | (6,356,081)          | (12,565,631)        | (18,921,712)         | (3,965,551)            | (8,891,189)         | (12,856,740)         | (2,390,530)         | (3,674,442)         | (6,064,972)         |
|           |         | <b>TOTAL ACCUMULATED DEPRECIATION</b>    | <b>(177,444,281)</b> | <b>(27,279,608)</b> | <b>(204,723,889)</b> | <b>(117,718,383)</b>   | <b>(19,284,041)</b> | <b>(137,002,424)</b> | <b>(59,725,898)</b> | <b>(7,995,567)</b>  | <b>(67,721,465)</b> |
|           |         | <b>ACCUMULATED AMORTIZATION</b>          |                      |                     |                      |                        |                     |                      |                     |                     |                     |
| G-AAAMT   |         | General Plant - 303000                   | (153,383)            | (106,169)           | (259,552)            | (104,325)              | (75,123)            | (179,448)            | (49,058)            | (31,046)            | (80,104)            |
| G-AAAMT   |         | Misc IT Intangible Plant - 3031XX        | 0                    | (6,163,146)         | (6,163,146)          | 0                      | (4,360,919)         | (4,360,919)          | 0                   | (1,802,227)         | (1,802,227)         |
| G-AAAMT   |         | Underground Storage                      | 0                    | (239,746)           | (239,746)            | 0                      | (169,836)           | (169,836)            | 0                   | (69,910)            | (69,910)            |
| G-AAAMT   |         | General Plant - 390200, 396200           | (4,612)              | (40,096)            | (44,708)             | (3,643)                | (28,371)            | (32,014)             | (969)               | (11,725)            | (12,694)            |
|           |         | <b>TOTAL ACCUMULATED AMORTIZATION</b>    | <b>(157,995)</b>     | <b>(6,549,157)</b>  | <b>(6,707,152)</b>   | <b>(107,968)</b>       | <b>(4,634,249)</b>  | <b>(4,742,217)</b>   | <b>(50,027)</b>     | <b>(1,914,908)</b>  | <b>(1,964,935)</b>  |
|           |         | <b>TOTAL ACCUMULATED DEPR/AMORT</b>      | <b>(177,602,276)</b> | <b>(33,828,765)</b> | <b>(211,431,041)</b> | <b>(117,826,351)</b>   | <b>(23,918,290)</b> | <b>(141,744,641)</b> | <b>(59,775,925)</b> | <b>(9,910,475)</b>  | <b>(69,686,400)</b> |
|           |         | <b>NET GAS UTILITY PLANT before DFIT</b> | <b>351,584,757</b>   | <b>63,449,783</b>   | <b>415,034,540</b>   | <b>235,660,842</b>     | <b>44,892,654</b>   | <b>280,553,496</b>   | <b>115,923,915</b>  | <b>18,557,129</b>   | <b>134,481,044</b>  |
|           |         | <b>ACCUMULATED DFIT</b>                  |                      |                     |                      |                        |                     |                      |                     |                     |                     |
| 12        | 282900  | ADFIT - Gas Plant In Service             | 0                    | (70,126,229)        | (70,126,229)         | 0                      | (47,403,928)        | (47,403,928)         | 0                   | (22,722,301)        | (22,722,301)        |
| 4, 12     | 282900  | ADFIT - Common Plant (282900 from C-DT)  | 0                    | (14,971,550)        | (14,971,550)         | 0                      | (10,580,122)        | (10,580,122)         | 0                   | (4,391,428)         | (4,391,428)         |
| 4         | 283750  | ADFIT - Common Plant (283750 from C-DT)  | 0                    | (108,306)           | (108,306)            | 0                      | (76,635)            | (76,635)             | 0                   | (31,671)            | (31,671)            |
| 12        | 283850  | ADFIT - Gas portion of Bond Redemptions  | 0                    | (1,073,606)         | (1,073,606)          | 0                      | (725,736)           | (725,736)            | 0                   | (347,870)           | (347,870)           |
|           |         | <b>TOTAL ACCUMULATED DFIT</b>            | <b>0</b>             | <b>(86,279,691)</b> | <b>(86,279,691)</b>  | <b>0</b>               | <b>(58,786,421)</b> | <b>(58,786,421)</b>  | <b>0</b>            | <b>(27,493,270)</b> | <b>(27,493,270)</b> |
|           |         | <b>NET GAS UTILITY PLANT</b>             | <b>351,584,757</b>   | <b>(22,829,908)</b> | <b>328,754,849</b>   | <b>235,660,842</b>     | <b>(13,893,767)</b> | <b>221,767,075</b>   | <b>115,923,915</b>  | <b>(8,936,141)</b>  | <b>106,987,774</b>  |

**ALLOCATION RATIOS:**

|       |    |                                   |          |         |         |
|-------|----|-----------------------------------|----------|---------|---------|
| G-ALL | 1  | System Contract Demand            | 100.000% | 70.840% | 29.160% |
| G-ALL | 4  | Jurisdictional 4-Factor Ratio     | 100.000% | 70.758% | 29.242% |
| G-ALL | 6  | Actual Therms Purchased           | 100.000% | 68.823% | 31.177% |
| G-ALL | 12 | Net Gas Plant (before DFIT) - AMA | 100.000% | 67.598% | 32.402% |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                       | Report ID:       |
| <b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b> | <b>G-APL-12A</b> |
| For Twelve Months Ended December 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                          | 351,584,757        | (22,829,908) | 328,754,849 | 235,660,842            | (13,893,767) | 221,767,075 | 115,923,915       | (8,936,141) | 106,987,774 |
|           | 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                      | 4,059,886    | 4,059,886   | 0                 | 1,671,178   | 1,671,178   |
| 1         | 164100 Gas Inventory--Jackson Prairie             | 0                  | 15,107,627   | 15,107,627  | 0                      | 10,702,243   | 10,702,243  | 0                 | 4,405,384   | 4,405,384   |
| 4         | 252000 Customer Advances                          | (78,565)           | 51           | (78,514)    | (11,804)               | 36           | (11,768)    | (66,761)          | 15          | (66,746)    |
| 99        | 235199 Customer Deposits                          | (467,098)          | 0            | (467,098)   | (467,098)              | 0            | (467,098)   | 0                 | 0           | 0           |
| C-WKC     | Working Capital                                   | 0                  | 1,432,901    | 1,432,901   | 0                      | 0            | 0           | 0                 | 1,432,901   | 1,432,901   |
| 99        | 186710 DSM Programs                               | 0                  | 0            | 0           | 0                      | 0            | 0           | 0                 | 0           | 0           |
|           | TOTAL OTHER ADJUSTMENTS                           | (545,663)          | 22,271,643   | 21,725,980  | (478,902)              | 14,762,165   | 14,283,263  | (66,761)          | 7,509,478   | 7,442,717   |
|           | NET RATE BASE                                     | 351,039,094        | (558,265)    | 350,480,829 | 235,181,940            | 868,398      | 236,050,338 | 115,857,154       | (1,426,663) | 114,430,491 |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| G-ALL | 1  | System Contract Demand        | 100.000% | 70.840% | 29.160% |
| G-ALL | 4  | Jurisdictional 4-Factor Ratio | 100.000% | 70.758% | 29.242% |
| 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-12A</b> |
| For Twelve Months Ended December 31, 2014 |                   |
| Average of Monthly Averages Basis         |                   |

AVISTA UTILITIES

| Ref/Basis                            | System<br>Total | Assigned or<br>Allocated<br>to Electric | Assigned or<br>Allocated<br>to Gas-North | Assigned or<br>Allocated<br>to Gas-South | ***** GAS-NORTH ***** |                   |                  | ***** WASHINGTON ***** |                  |                  | ***** IDAHO ***** |                  |                  |                  |
|--------------------------------------|-----------------|---|--|--|-----------------------|-------------------|------------------|------------------------|------------------|------------------|-------------------|------------------|------------------|------------------|
|                                      |                 |   |  |  | Direct                | Allocated         | Total            | Direct                 | Allocated        | Total            | Direct            | Allocated        | Total            |                  |
| <b>Electric Production</b>           |                 |   |  |  |                       |                   |                  |                        |                  |                  |                   |                  |                  |                  |
|                                      | Steam (ED-AN)   | 7,783,468                               | 7,783,468                                |  |                       |                   |                  |                        |                  |                  |                   |                  |                  |                  |
|                                      | Hydro (ED-AN)   | 8,250,380                               | 8,250,380                                |  |                       |                   |                  |                        |                  |                  |                   |                  |                  |                  |
|                                      | Other (ED-AN)   | 9,350,009                               | 9,350,009                                |  |                       |                   |                  |                        |                  |                  |                   |                  |                  |                  |
| <b>Total Electric Production</b>     |                 | <b>25,383,857</b>                       | <b>25,383,857</b>                        |  |                       |                   |                  |                        |                  |                  |                   |                  |                  |                  |
| <b>Electric Transmission</b>         |                 |   |  |  |                       |                   |                  |                        |                  |                  |                   |                  |                  |                  |
|                                      | ED-AN           | 10,392,803                              | 10,392,803                               |  |                       |                   |                  |                        |                  |                  |                   |                  |                  |                  |
| <b>Total Electric Transmission</b>   |                 | <b>10,392,803</b>                       | <b>10,392,803</b>                        |  |                       |                   |                  |                        |                  |                  |                   |                  |                  |                  |
| <b>Electric Distribution</b>         |                 |   |  |  |                       |                   |                  |                        |                  |                  |                   |                  |                  |                  |
|                                      | ED-AN           | 486                                     | 486                                      |  |                       |                   |                  |                        |                  |                  |                   |                  |                  |                  |
|                                      | ED-ID           | 14,470,152                              | 14,470,152                               |  |                       |                   |                  |                        |                  |                  |                   |                  |                  |                  |
|                                      | ED-WA           | 23,859,625                              | 23,859,625                               |  |                       |                   |                  |                        |                  |                  |                   |                  |                  |                  |
| <b>Total Electric Distribution</b>   |                 | <b>38,330,263</b>                       | <b>38,330,263</b>                        |  |                       |                   |                  |                        |                  |                  |                   |                  |                  |                  |
| <b>Gas Underground Storage</b>       |                 |   |  |  |                       |                   |                  |                        |                  |                  |                   |                  |                  |                  |
| 1                                    | GD-AN           | 567,450                                 | 567,450                                  |  |                       | 567,450           | 567,450          |                        | 401,982          | 401,982          |                   | 165,468          | 165,468          |                  |
|                                      | GD-OR           | 113,979                                 |  | 113,979                                  |                       |                   |                  |                        |                  |                  |                   |                  |                  |                  |
| <b>Total Gas Underground Storage</b> |                 | <b>681,429</b>                          | <b>567,450</b>                           | <b>113,979</b>                           |                       | <b>567,450</b>    | <b>567,450</b>   |                        | <b>401,982</b>   | <b>401,982</b>   |                   | <b>165,468</b>   | <b>165,468</b>   |                  |
| <b>Gas Distribution</b>              |                 |   |  |  |                       |                   |                  |                        |                  |                  |                   |                  |                  |                  |
| 6                                    | GD-AN           | 63,455                                  | 63,455                                   |  |                       | 63,455            | 63,455           |                        | 43,672           | 43,672           |                   | 19,783           | 19,783           |                  |
|                                      | GD-ID           | 4,184,948                               | 4,184,948                                |  | 4,184,948             | 4,184,948         | 4,184,948        |                        |                  |                  | 4,184,948         |                  | 4,184,948        |                  |
|                                      | GD-WA           | 8,475,034                               | 8,475,034                                |  | 8,475,034             | 8,475,034         | 8,475,034        | 8,475,034              |                  | 8,475,034        |                   |                  |                  |                  |
|                                      | GD-OR           | 4,953,567                               |  | 4,953,567                                |                       |                   |                  |                        |                  |                  |                   |                  |                  |                  |
| <b>Total Gas Distribution</b>        |                 | <b>17,677,004</b>                       | <b>12,723,437</b>                        | <b>4,953,567</b>                         |                       | <b>12,659,982</b> | <b>63,455</b>    | <b>12,723,437</b>      | <b>8,475,034</b> | <b>43,672</b>    | <b>8,518,706</b>  | <b>4,184,948</b> | <b>19,783</b>    | <b>4,204,731</b> |
| <b>General Plant</b>                 |                 |   |  |  |                       |                   |                  |                        |                  |                  |                   |                  |                  |                  |
|                                      | ED-AN           | 2,667,935                               | 2,667,935                                |  |                       |                   |                  |                        |                  |                  |                   |                  |                  |                  |
|                                      | ED-ID           | 158,125                                 | 158,125                                  |  |                       |                   |                  |                        |                  |                  |                   |                  |                  |                  |
|                                      | ED-WA           | 1,018,621                               | 1,018,621                                |  |                       |                   |                  |                        |                  |                  |                   |                  |                  |                  |
| 7,4                                  | CD-AA           | 14,356,669                              | 10,234,869                               | 2,845,779                                | 1,276,021             |                   | 2,845,779        | 2,845,779              |                  | 2,013,616        | 2,013,616         |                  | 832,163          | 832,163          |
| 9,4                                  | CD-AN           | 704,250                                 | 553,829                                  | 150,421                                  |                       |                   | 150,421          | 150,421                |                  | 106,435          | 106,435           |                  | 43,986           | 43,986           |
| 9                                    | CD-ID           | 283,360                                 | 222,837                                  | 60,523                                   |                       | 60,523            | 60,523           | 60,523                 |                  |                  |                   | 60,523           | 60,523           |                  |
| 9                                    | CD-WA           | 171,187                                 | 134,623                                  | 36,564                                   |                       | 36,564            | 36,564           | 36,564                 | 36,564           |                  | 36,564            |                  |                  |                  |
| 8,4                                  | GD-AA           | 201,052                                 |  | 138,187                                  | 62,865                |                   | 138,187          | 138,187                |                  | 97,778           | 97,778            |                  | 40,409           | 40,409           |
| 4                                    | GD-AN           | 32,973                                  |  | 32,973                                   |                       |                   | 32,973           | 32,973                 |                  | 23,331           | 23,331            |                  | 9,642            | 9,642            |
|                                      | GD-ID           | 48,040                                  |  | 48,040                                   |                       | 48,040            | 48,040           | 48,040                 |                  |                  |                   | 48,040           | 48,040           |                  |
|                                      | GD-WA           | 218,581                                 |  | 218,581                                  |                       | 218,581           | 218,581          | 218,581                | 218,581          |                  | 218,581           |                  |                  |                  |
|                                      | GD-OR           | 236,546                                 |  | 236,546                                  |                       |                   |                  |                        |                  |                  |                   |                  |                  |                  |
| <b>Total General Plant</b>           |                 | <b>20,097,339</b>                       | <b>14,990,839</b>                        | <b>3,531,068</b>                         | <b>1,575,432</b>      | <b>363,708</b>    | <b>3,167,360</b> | <b>3,531,068</b>       | <b>255,145</b>   | <b>2,241,160</b> | <b>2,496,305</b>  | <b>108,563</b>   | <b>926,200</b>   | <b>1,034,763</b> |
| <b>Total Depreciation Expense</b>    |                 | <b>112,562,695</b>                      | <b>89,097,762</b>                        | <b>16,821,955</b>                        | <b>6,642,978</b>      | <b>13,023,690</b> | <b>3,798,265</b> | <b>16,821,955</b>      | <b>8,730,179</b> | <b>2,686,814</b> | <b>11,416,993</b> | <b>4,293,511</b> | <b>1,111,451</b> | <b>5,404,962</b> |

Allocation Ratios:

|           |          |           |           |                |            |       |
|-----------|----------|-----------|-----------|----------------|------------|-------|
| Service - | Electric | Gas-North | Gas-South | Jurisdiction - | Washington | Idaho |
|-----------|----------|-----------|-----------|----------------|------------|-------|

|   |                   |
|---|-------------------|
| RESULTS OF OPERATIONS                     | Report ID:        |
| <b>GAS-NORTH DEPRECIATION EXPENSE</b>     | <b>G-DEPX-12A</b> |
| For Twelve Months Ended December 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        | 70.840% | 29.160% |
| 8 | Gas North/Oregon 4-Factor      | 0.000%  | 68.732% | 31.268% | 4 | Jurisdictional 4-Factor Ratio | 70.758% | 29.242% |
| 9 | Elec/Gas North 4-Factor        | 78.641% | 21.359% | 0.000%  | 6 | Actual Therms Purchased       | 68.823% | 31.177% |

**RESULTS OF OPERATIONS**  
**GAS-NORTH AMORTIZATION EXPENSE**  
For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

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

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  | 918,401                           | 918,401                            |                                    |                       |           |               |                        |                  |               |                   |                  |              |                |                |
| Misc Intangible Plt (303000)                            | ED-AN  | 178,756                           | 178,756                            |                                    |                       |           |               |                        |                  |               |                   |                  |              |                |                |
| <b>Total Production/Transmission</b>                    |        | <b>1,097,157</b>                  | <b>1,097,157</b>                   |                                    |                       |           |               |                        |                  |               |                   |                  |              |                |                |
| <b>Distribution</b>                                     |        |                                   |                                    |                                    |                       |           |               |                        |                  |               |                   |                  |              |                |                |
| Franchises (302000)                                     | ED-WA  | 24,153                            | 24,153                             |                                    |                       |           |               |                        |                  |               |                   |                  |              |                |                |
| Misc Intangible Plt (303000)                            | ED-WA  | 2,844                             | 2,844                              |                                    |                       |           |               |                        |                  |               |                   |                  |              |                |                |
| <b>Total Distribution</b>                               |        | <b>26,997</b>                     | <b>26,997</b>                      |                                    |                       |           |               |                        |                  |               |                   |                  |              |                |                |
| <b>General Plant - 303000</b>                           |        |                                   |                                    |                                    |                       |           |               |                        |                  |               |                   |                  |              |                |                |
| 7,4   | CD-AA  | 457,777                           | 326,350                            | 90,740                             | 40,687                |           | 90,740        | 90,740                 |                  | 64,206        | 64,206            |                  | 26,534       | 26,534         |                |
| 9,4   | CD-AN  | 9,729                             | 7,651                              | 2,078                              |                       |           | 2,078         | 2,078                  |                  | 1,470         | 1,470             |                  | 608          | 608            |                |
|   | GD-ID  | 4,058                             |                                    | 4,058                              |                       |           | 4,058         | 4,058                  |                  |               |                   | 4,058            |              | 4,058          |                |
|   | GD-WA  | 24,546                            |                                    | 24,546                             |                       |           | 24,546        | 24,546                 | 24,546           |               | 24,546            |                  |              |                |                |
|   | GD-OR  | 8,013                             |                                    |                                    | 8,013                 |           |               |                        |                  |               |                   |                  |              |                |                |
| <b>Total General Plant - 303000</b>                     |        | <b>504,123</b>                    | <b>334,001</b>                     | <b>121,422</b>                     | <b>48,700</b>         |           | <b>28,604</b> | <b>92,818</b>          | <b>121,422</b>   | <b>24,546</b> | <b>65,676</b>     | <b>90,222</b>    | <b>4,058</b> | <b>27,142</b>  | <b>31,200</b>  |
| <b>Miscellaneous IT Intangible Plant - 3031XX</b>       |        |                                   |                                    |                                    |                       |           |               |                        |                  |               |                   |                  |              |                |                |
| 7,4   | CD-AA  | 11,270,394                        | 8,034,664                          | 2,234,017                          | 1,001,713             |           |               | 2,234,017              | 2,234,017        |               | 1,580,746         | 1,580,746        |              | 653,271        | 653,271        |
| 9,4   | CD-AN  | 9,927                             | 7,807                              | 2,120                              |                       |           |               | 2,120                  | 2,120            |               | 1,500             | 1,500            |              | 620            | 620            |
| 9,4   | CD-ID  | 10,730                            | 8,438                              | 2,292                              |                       |           | 2,292         | 2,292                  |                  |               |                   |                  | 2,292        | 2,292          |                |
|   | ED-AN  | 202,991                           | 202,991                            |                                    |                       |           |               |                        |                  |               |                   |                  |              |                |                |
|   | ED-ID  | 4,747                             | 4,747                              |                                    |                       |           |               |                        |                  |               |                   |                  |              |                |                |
|   | ED-WA  | 811,143                           | 811,143                            |                                    |                       |           |               |                        |                  |               |                   |                  |              |                |                |
| 8,4   | GD-AA  | 442,603                           |                                    | 304,210                            | 138,393               |           | 304,210       | 304,210                |                  | 215,253       | 215,253           |                  | 88,957       | 88,957         |                |
| 4   | GD-AN  | 1,775                             |                                    | 1,775                              |                       |           | 1,775         | 1,775                  |                  | 1,256         | 1,256             |                  | 519          | 519            |                |
|   | GD-OR  | 250                               |                                    |                                    | 250                   |           |               |                        |                  |               |                   |                  |              |                |                |
| <b>Total Miscellaneous IT Intangible Plant - 3031XX</b> |        | <b>12,754,560</b>                 | <b>9,069,790</b>                   | <b>2,544,414</b>                   | <b>1,140,356</b>      |           | <b>2,292</b>  | <b>2,542,122</b>       | <b>2,544,414</b> |               | <b>1,798,755</b>  | <b>1,798,755</b> | <b>2,292</b> | <b>743,367</b> | <b>745,659</b> |
| <b>Gas Underground Storage</b>                          |        |                                   |                                    |                                    |                       |           |               |                        |                  |               |                   |                  |              |                |                |
| 1   | GD-AN  | 227                               |                                    | 227                                |                       |           |               | 227                    | 227              |               | 161               | 161              |              | 66             | 66             |
| <b>Total Gas Underground Storage</b>                    |        | <b>227</b>                        |                                    | <b>227</b>                         |                       |           |               | <b>227</b>             | <b>227</b>       |               | <b>161</b>        | <b>161</b>       |              | <b>66</b>      | <b>66</b>      |
| <b>General Plant - 390200, 396200</b>                   |        |                                   |                                    |                                    |                       |           |               |                        |                  |               |                   |                  |              |                |                |
| 7,4   | CD-AA  | 28,856                            | 20,571                             | 5,720                              | 2,565                 |           |               | 5,720                  | 5,720            |               | 4,047             | 4,047            |              | 1,673          | 1,673          |
| 4   | ED-AN  | 9,940                             | 9,940                              |                                    |                       |           |               |                        |                  |               |                   |                  |              |                |                |
|   | GD-OR  | 2,355                             |                                    |                                    | 2,355                 |           |               |                        |                  |               |                   |                  |              |                |                |
| <b>Total General Plant- 390200, 396200</b>              |        | <b>41,151</b>                     | <b>30,511</b>                      | <b>5,720</b>                       | <b>4,920</b>          |           |               | <b>5,720</b>           | <b>5,720</b>     |               | <b>4,047</b>      | <b>4,047</b>     |              | <b>1,673</b>   | <b>1,673</b>   |
| <b>Total Amortization Expense</b>                       |        | <b>14,424,215</b>                 | <b>10,558,456</b>                  | <b>2,671,783</b>                   | <b>1,193,976</b>      |           | <b>30,896</b> | <b>2,640,887</b>       | <b>2,671,783</b> | <b>24,546</b> | <b>1,868,639</b>  | <b>1,893,185</b> | <b>6,350</b> | <b>772,248</b> | <b>778,598</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      | 70.840%    | 29.160% |
| 8 Gas North/Oregon 4-Factor      | 0.000%   | 68.732%   | 31.268%   | 4 Jurisdictional 4-Factor Rat | 70.758%    | 29.242% |
| 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-12A</b> |
| For Twelve Months Ended December 31, 2014 |                   |
| Average of Monthly Averages Basis         |                   |

AVISTA UTILITIES

| Ref/Basis                             | System<br>Total | Assigned or<br>Allocated<br>to Electric | Assigned or<br>Allocated<br>to Gas-North | Assigned or<br>Allocated<br>to Gas-South | ***** GAS-NORTH ***** |                      |                      | ***** WASHINGTON ***** |                      |                      | ***** IDAHO *****    |                     |                     |                     |
|---------------------------------------|-----------------|---|--|--|-----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|
|                                       |                 |   |  |  | Direct                | Allocated            | Total                | Direct                 | Allocated            | Total                | Direct               | Allocated           | Total               |                     |
| <b>Electric Production</b>            |                 |   |  |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
|                                       | Steam (ED-AN)   | (287,167,234)                           | (287,167,234)                            |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
|                                       | Hydro (ED-AN)   | (126,901,439)                           | (126,901,439)                            |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
|                                       | Other (ED-AN)   | (88,992,079)                            | (88,992,079)                             |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
| <b>Total Electric Production</b>      |                 | <b>(503,060,752)</b>                    | <b>(503,060,752)</b>                     |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
| <b>Electric Transmission</b>          |                 |   |  |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
|                                       | ED-AN           | (191,420,994)                           | (191,420,994)                            |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
| <b>Total Electric Transmission</b>    |                 | <b>(191,420,994)</b>                    | <b>(191,420,994)</b>                     |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
| <b>Electric Distribution</b>          |                 |   |  |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
|                                       | ED-AN           | 611                                     | 611                                      |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
|                                       | ED-ID           | (158,170,550)                           | (158,170,550)                            |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
|                                       | ED-WA           | (252,722,791)                           | (252,722,791)                            |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
| <b>Total Electric Distribution</b>    |                 | <b>(410,892,730)</b>                    | <b>(410,892,730)</b>                     |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
| <b>Gas Underground Storage</b>        |                 |   |  |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
| 1                                     | GD-AN           | (13,200,354)                            | (13,200,354)                             |  | (13,200,354)          | (13,200,354)         |                      | (9,351,131)            | (9,351,131)          |                      | (3,849,223)          | (3,849,223)         |                     |                     |
|                                       | GD-OR           | (571,780)                               |  | (571,780)                                |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
| <b>Total Gas Underground Storage</b>  |                 | <b>(13,772,134)</b>                     | <b>(13,200,354)</b>                      | <b>(571,780)</b>                         | <b>(13,200,354)</b>   | <b>(13,200,354)</b>  |                      | <b>(9,351,131)</b>     | <b>(9,351,131)</b>   |                      | <b>(3,849,223)</b>   | <b>(3,849,223)</b>  |                     |                     |
| <b>Gas Distribution</b>               |                 |   |  |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
| 6                                     | GD-AN           | (1,513,623)                             | (1,513,623)                              |  |                       | (1,513,623)          | (1,513,623)          | (1,041,721)            | (1,041,721)          |                      | (471,902)            | (471,902)           |                     |                     |
|                                       | GD-ID           | (57,335,368)                            | (57,335,368)                             |  | (57,335,368)          | (57,335,368)         |                      |                        |                      | (57,335,368)         |                      | (57,335,368)        |                     |                     |
|                                       | GD-WA           | (113,752,832)                           | (113,752,832)                            |  | (113,752,832)         | (113,752,832)        | (113,752,832)        |                        | (113,752,832)        |                      |                      |                     |                     |                     |
|                                       | GD-OR           | (90,659,565)                            |  | (90,659,565)                             |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
| <b>Total Gas Distribution</b>         |                 | <b>(263,261,388)</b>                    | <b>(172,601,823)</b>                     | <b>(90,659,565)</b>                      | <b>(171,088,200)</b>  | <b>(1,513,623)</b>   | <b>(172,601,823)</b> | <b>(113,752,832)</b>   | <b>(1,041,721)</b>   | <b>(114,794,553)</b> | <b>(57,335,368)</b>  | <b>(471,902)</b>    | <b>(57,807,270)</b> |                     |
| <b>General Plant</b>                  |                 |   |  |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
|                                       | ED-AN           | (37,775,596)                            | (37,775,596)                             |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
|                                       | ED-ID           | (6,499,400)                             | (6,499,400)                              |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
|                                       | ED-WA           | (13,848,853)                            | (13,848,853)                             |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
| 7,4                                   | CD-AA           | (37,496,426)                            | (26,731,202)                             | (7,432,542)                              | (3,332,682)           | (7,432,542)          | (7,432,542)          | (5,259,118)            | (5,259,118)          |                      | (2,173,424)          | (2,173,424)         |                     |                     |
| 9,4                                   | CD-AN           | (11,102,632)                            | (8,731,221)                              | (2,371,411)                              |                       | (2,371,411)          | (2,371,411)          | (1,677,963)            | (1,677,963)          |                      | (693,448)            | (693,448)           |                     |                     |
| 9                                     | CD-ID           | (4,961,429)                             | (3,901,717)                              | (1,059,712)                              |                       | (1,059,712)          | (1,059,712)          |                        |                      | (1,059,712)          |                      | (1,059,712)         |                     |                     |
| 9                                     | CD-WA           | (2,399,813)                             | (1,887,237)                              | (512,576)                                |                       | (512,576)            | (512,576)            | (512,576)              | (512,576)            |                      |                      |                     |                     |                     |
| 8,4                                   | GD-AA           | (1,567,004)                             |  | (1,077,033)                              | (489,971)             | (1,077,033)          | (1,077,033)          | (762,087)              | (762,087)            |                      | (314,946)            | (314,946)           |                     |                     |
| 4                                     | GD-AN           | (1,684,645)                             | (1,684,645)                              |  |                       | (1,684,645)          | (1,684,645)          | (1,192,021)            | (1,192,021)          |                      | (492,624)            | (492,624)           |                     |                     |
|                                       | GD-ID           | (1,330,818)                             | (1,330,818)                              |  | (1,330,818)           | (1,330,818)          |                      |                        |                      | (1,330,818)          |                      | (1,330,818)         |                     |                     |
|                                       | GD-WA           | (3,452,975)                             | (3,452,975)                              |  | (3,452,975)           | (3,452,975)          | (3,452,975)          | (3,452,975)            | (3,452,975)          |                      |                      |                     |                     |                     |
|                                       | GD-OR           | (4,035,238)                             |  | (4,035,238)                              |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
| <b>Total General Plant</b>            |                 | <b>(126,154,829)</b>                    | <b>(99,375,226)</b>                      | <b>(18,921,712)</b>                      | <b>(7,857,891)</b>    | <b>(6,356,081)</b>   | <b>(12,565,631)</b>  | <b>(18,921,712)</b>    | <b>(3,965,551)</b>   | <b>(8,891,189)</b>   | <b>(12,856,740)</b>  | <b>(2,390,530)</b>  | <b>(3,674,442)</b>  | <b>(6,064,972)</b>  |
| <b>Total Accumulated Depreciation</b> |                 | <b>(1,508,562,827)</b>                  | <b>(1,204,749,702)</b>                   | <b>(204,723,889)</b>                     | <b>(99,089,236)</b>   | <b>(177,444,281)</b> | <b>(27,279,608)</b>  | <b>(204,723,889)</b>   | <b>(117,718,383)</b> | <b>(19,284,041)</b>  | <b>(137,002,424)</b> | <b>(59,725,898)</b> | <b>(7,995,567)</b>  | <b>(67,721,465)</b> |

Allocation Ratios:

|           |          |           |           |                |            |                                     |
|-----------|----------|-----------|-----------|----------------|------------|-------------------------------------|
| Service - | Electric | Gas-North | Gas-South | Jurisdiction - | Washington | Idaho                               |
|           |          |           |           | Page 1 of 2    |            | Print Date-Time: 02-19-2015 9:18 AM |

|   |                   |
|---|-------------------|
| RESULTS OF OPERATIONS                     | Report ID:        |
| <b>GAS-NORTH ACCUMULATED DEPRECIATION</b> | <b>G-ADEP-12A</b> |
| For Twelve Months Ended December 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        | 70.840% | 29.160% |
| 8 | Gas North/Oregon 4-Factor      | 0.000%  | 68.732% | 31.268% | 4 | Jurisdictional 4-Factor Ratio | 70.758% | 29.242% |
| 9 | Elec/Gas North 4-Factor        | 78.641% | 21.359% | 0.000%  | 6 | Actual Therms Purchased       | 68.823% | 31.177% |

|   |                    |
|---|--------------------|
| RESULTS OF OPERATIONS                     | Report ID:         |
| <b>GAS-NORTH ACCUMULATED AMORTIZATION</b> | <b>G-AAAMT-12A</b> |
| For Twelve Months Ended December 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>Production/Transmission</b>                        |              |                                   |                                    |                                    |                       |                  |                    |                        |                  |                    |                    |                 |                    |                    |
| Franchises (302000)                                   | ED-AN        | (7,845,353)                       | (7,845,353)                        |                                    |                       |                  |                    |                        |                  |                    |                    |                 |                    |                    |
| Misc Intangible Plt (303000)                          | ED-AN        | (786,883)                         | (786,883)                          |                                    |                       |                  |                    |                        |                  |                    |                    |                 |                    |                    |
| <b>Total Production/Transmission</b>                  |              | <b>(8,632,236)</b>                | <b>(8,632,236)</b>                 |                                    |                       |                  |                    |                        |                  |                    |                    |                 |                    |                    |
| <b>Distribution</b>                                   |              |                                   |                                    |                                    |                       |                  |                    |                        |                  |                    |                    |                 |                    |                    |
| Franchises (302000)                                   | ED-WA        | (109,006)                         | (109,006)                          |                                    |                       |                  |                    |                        |                  |                    |                    |                 |                    |                    |
| Misc Intangible Plt (303000)                          | ED-WA        | (26,610)                          | (26,610)                           |                                    |                       |                  |                    |                        |                  |                    |                    |                 |                    |                    |
| <b>Total Distribution</b>                             |              | <b>(135,616)</b>                  | <b>(135,616)</b>                   |                                    |                       |                  |                    |                        |                  |                    |                    |                 |                    |                    |
| <b>General Plant - 303000</b>                         |              |                                   |                                    |                                    |                       |                  |                    |                        |                  |                    |                    |                 |                    |                    |
| 7,4   | CD-AA        | (468,037)                         | (333,664)                          | (92,774)                           | (41,599)              |                  | (92,774)           | (92,774)               |                  | (65,645)           | (65,645)           |                 | (27,129)           | (27,129)           |
| 9,4   | CD-AN        | (62,716)                          | (49,321)                           | (13,395)                           |                       |                  | (13,395)           | (13,395)               |                  | (9,478)            | (9,478)            |                 | (3,917)            | (3,917)            |
|   | GD-ID        | (49,058)                          |                                    | (49,058)                           |                       |                  | (49,058)           | (49,058)               |                  |                    |                    | (49,058)        |                    | (49,058)           |
|   | GD-WA        | (104,325)                         |                                    | (104,325)                          |                       |                  | (104,325)          | (104,325)              | (104,325)        |                    |                    |                 |                    |                    |
|   | GD-OR        | (60,453)                          |                                    |                                    | (60,453)              |                  |                    |                        |                  |                    |                    |                 |                    |                    |
| <b>Total General Plant - 303000</b>                   |              | <b>(744,589)</b>                  | <b>(382,985)</b>                   | <b>(259,552)</b>                   | <b>(102,052)</b>      | <b>(153,383)</b> | <b>(106,169)</b>   | <b>(259,552)</b>       | <b>(104,325)</b> | <b>(75,123)</b>    | <b>(179,448)</b>   | <b>(49,058)</b> | <b>(31,046)</b>    | <b>(80,104)</b>    |
| <b>Miscellaneous IT Intangible Plant - 3031XX</b>     |              |                                   |                                    |                                    |                       |                  |                    |                        |                  |                    |                    |                 |                    |                    |
| 7,4   | CD-AA        | (26,036,967)                      | (18,561,753)                       | (5,161,048)                        | (2,314,166)           |                  | (5,161,048)        | (5,161,048)            |                  | (3,651,854)        | (3,651,854)        |                 | (1,509,194)        | (1,509,194)        |
| 9,4   | CD-AN        | (11,398)                          | (8,963)                            | (2,435)                            |                       |                  | (2,435)            | (2,435)                |                  | (1,723)            | (1,723)            |                 | (712)              | (712)              |
| 9   | CD-ID        | (12,964)                          | (10,195)                           | (2,769)                            |                       | (2,769)          |                    | (2,769)                |                  |                    |                    | (2,769)         |                    | (2,769)            |
|   | ED-AN        | (534,922)                         | (534,922)                          |                                    |                       |                  |                    |                        |                  |                    |                    |                 |                    |                    |
|   | ED-ID        | (10,866)                          | (10,866)                           |                                    |                       |                  |                    |                        |                  |                    |                    |                 |                    |                    |
|   | ED-WA        | (1,289,629)                       | (1,289,629)                        |                                    |                       |                  |                    |                        |                  |                    |                    |                 |                    |                    |
| 8,4   | GD-AA        | (1,439,225)                       |                                    | (989,208)                          | (450,017)             |                  | (989,208)          | (989,208)              |                  | (699,944)          | (699,944)          |                 | (289,264)          | (289,264)          |
| 4   | GD-AN        | (10,455)                          |                                    | (10,455)                           |                       |                  | (10,455)           | (10,455)               |                  | (7,398)            | (7,398)            |                 | (3,057)            | (3,057)            |
|   | GD-OR        | (1,109)                           |                                    |                                    | (1,109)               |                  |                    |                        |                  |                    |                    |                 |                    |                    |
| <b>Total Miscellaneous IT Intangible Plant - 3031</b> |              | <b>(29,347,535)</b>               | <b>(20,416,328)</b>                | <b>(6,165,915)</b>                 | <b>(2,765,292)</b>    |                  | <b>(6,163,146)</b> | <b>(6,165,915)</b>     |                  | <b>(4,360,919)</b> | <b>(4,360,919)</b> |                 | <b>(1,802,227)</b> | <b>(1,804,996)</b> |
| <b>Gas Underground Storage</b>                        |              |                                   |                                    |                                    |                       |                  |                    |                        |                  |                    |                    |                 |                    |                    |
| 1   | GD-AN        | (239,746)                         |                                    | (239,746)                          |                       |                  | (239,746)          | (239,746)              |                  | (169,836)          | (169,836)          |                 | (69,910)           | (69,910)           |
| <b>Total Gas Underground Storage</b>                  |              | <b>(239,746)</b>                  |                                    | <b>(239,746)</b>                   |                       |                  | <b>(239,746)</b>   | <b>(239,746)</b>       |                  | <b>(169,836)</b>   | <b>(169,836)</b>   |                 | <b>(69,910)</b>    | <b>(69,910)</b>    |
| <b>General Plant - 390200, 396200</b>                 |              |                                   |                                    |                                    |                       |                  |                    |                        |                  |                    |                    |                 |                    |                    |
| 7,4   | CD-AA        | (202,277)                         | (144,203)                          | (40,096)                           | (17,978)              |                  | (40,096)           | (40,096)               |                  | (28,371)           | (28,371)           |                 | (11,725)           | (11,725)           |
| 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        | (58,968)                          | (58,968)                           |                                    |                       |                  |                    |                        |                  |                    |                    |                 |                    |                    |
|   | ED-WA        | (110,678)                         | (110,678)                          |                                    |                       |                  |                    |                        |                  |                    |                    |                 |                    |                    |
|   | GD-WA        | (1,863)                           |                                    | (1,863)                            |                       | (1,863)          |                    | (1,863)                | (1,863)          |                    |                    |                 |                    |                    |
|   | GD-OR        | (40,034)                          |                                    |                                    | (40,034)              |                  |                    |                        |                  |                    |                    |                 |                    |                    |
| <b>Total General Plant - 390200, 396200</b>           |              | <b>(426,689)</b>                  | <b>(323,969)</b>                   | <b>(44,708)</b>                    | <b>(58,012)</b>       | <b>(4,612)</b>   | <b>(40,096)</b>    | <b>(44,708)</b>        | <b>(3,643)</b>   | <b>(28,371)</b>    | <b>(32,014)</b>    | <b>(969)</b>    | <b>(11,725)</b>    | <b>(12,694)</b>    |
| <b>Total Accumulated Amortization</b>                 |              | <b>(39,526,411)</b>               | <b>(29,891,134)</b>                | <b>(6,709,921)</b>                 | <b>(2,925,356)</b>    | <b>(157,995)</b> | <b>(6,549,157)</b> | <b>(6,709,921)</b>     | <b>(107,968)</b> | <b>(4,634,249)</b> | <b>(4,742,217)</b> | <b>(50,027)</b> | <b>(1,914,908)</b> | <b>(1,967,704)</b> |

|                           |  |          |           |           |  |                |  |            |  |  |  |  |       |  |
|---------------------------|--|----------|-----------|-----------|--|----------------|--|------------|--|--|--|--|-------|--|
| <b>Allocation Ratios:</b> |  |          |           |           |  |                |  |            |  |  |  |  |       |  |
| Service -                 |  | Electric | Gas-North | Gas-South |  | Jurisdiction - |  | Washington |  |  |  |  | Idaho |  |

|   |  |                   |
|---|--|-------------------|
| RESULTS OF OPERATIONS                     |  | Report ID:        |
| <b>GAS-NORTH ACCUMULATED AMORTIZATION</b> |  | <b>G-AAMT-12A</b> |
| For Twelve Months Ended December 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        | 70.840% | 29.160% |
| 8 | Gas North/Oregon 4-Factor      | 0.000%  | 68.732% | 31.268% | 4 | Jurisdictional 4-Factor Ratio | 70.758% | 29.242% |
| 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-12A</b> |
| For Twelve Months Ended December 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                |                   |
| 99        |         | GD-WA / ID / AN              | 477,164            | 0                    | 0                | 0                 | 0                     | 477,164          | 0                | 0                 | 0                      | 0                | 0                |                   |
| 99        |         | GD-OR / AS                   | 734,580            | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                 | 734,580                | 0                | 734,580          |                   |
| 8         |         | GD-AA                        | 0                  | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                 | 0                      | 0                | 0                |                   |
| 7         |         | CD-AA                        | 3,966,980          | 0                    | 0                | 2,828,060         | 2,828,060             | 0                | 0                | 786,335           | 786,335                | 0                | 352,585          |                   |
| 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                |                   |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>6,783,339</b>   | <b>383,783</b>       | <b>706,117</b>   | <b>3,085,196</b>  | <b>4,175,096</b>      | <b>577,703</b>   | <b>93,387</b>    | <b>849,988</b>    | <b>1,521,078</b>       | <b>734,580</b>   | <b>352,585</b>   | <b>1,087,165</b>  |
|           | 390XXX  | Structures & Improvements    |                    |                      |                  |                   |                       |                  |                  |                   |                        |                  |                  |                   |
| 99        |         | ED-WA / ID / AN              | 6,834,614          | 954,344              | 2,137,308        | 3,742,962         | 6,834,614             | 0                | 0                | 0                 | 0                      | 0                | 0                |                   |
| 99        |         | GD-WA / ID / AN              | 2,198,204          | 0                    | 0                | 0                 | 0                     | 2,198,204        | 0                | 0                 | 2,198,204              | 0                | 0                |                   |
| 99        |         | GD-OR / AS                   | 3,619,033          | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                 | 0                      | 3,619,033        | 0                |                   |
| 8         |         | GD-AA                        | 0                  | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                 | 0                      | 0                | 0                |                   |
| 7         |         | CD-AA                        | 79,225,413         | 0                    | 0                | 56,479,797        | 56,479,797            | 0                | 0                | 15,704,061        | 15,704,061             | 0                | 7,041,555        |                   |
| 9         |         | CD-WA / ID / AN              | 21,803,440         | 5,486,246            | 4,451,937        | 7,208,260         | 17,146,443            | 1,490,072        | 1,209,152        | 1,957,773         | 4,656,997              | 0                | 0                |                   |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>113,680,704</b> | <b>6,440,590</b>     | <b>6,589,245</b> | <b>67,431,019</b> | <b>80,460,854</b>     | <b>3,688,276</b> | <b>1,209,152</b> | <b>17,661,834</b> | <b>22,559,262</b>      | <b>3,619,033</b> | <b>7,041,555</b> | <b>10,660,588</b> |
|           | 391XXX  | Office Furniture & Equipment |                    |                      |                  |                   |                       |                  |                  |                   |                        |                  |                  |                   |
| 99        |         | ED-WA / ID / AN              | 8,917,048          | 3,031,751            | 14,649           | 5,870,648         | 8,917,048             | 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                        | 516,406            | 0                    | 0                | 0                 | 0                     | 0                | 0                | 354,936           | 354,936                | 0                | 161,470          |                   |
| 7         |         | CD-AA                        | 48,978,791         | 0                    | 0                | 34,916,980        | 34,916,980            | 0                | 0                | 9,708,576         | 9,708,576              | 0                | 4,353,235        |                   |
| 9         |         | CD-WA / ID / AN              | 151,348            | 13,824               | 31,962           | 73,235            | 119,021               | 3,755            | 8,681            | 19,891            | 32,327                 | 0                | 0                |                   |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>58,570,243</b>  | <b>3,045,575</b>     | <b>46,611</b>    | <b>40,860,863</b> | <b>43,953,049</b>     | <b>3,755</b>     | <b>8,681</b>     | <b>10,090,053</b> | <b>10,102,489</b>      | <b>0</b>         | <b>4,514,705</b> | <b>4,514,705</b>  |
|           | 392XXX  | Transportation Equipment     |                    |                      |                  |                   |                       |                  |                  |                   |                        |                  |                  |                   |
| 99        |         | ED-WA / ID / AN              | 26,019,036         | 12,815,536           | 4,280,309        | 8,923,191         | 26,019,036            | 0                | 0                | 0                 | 0                      | 0                | 0                |                   |
| 99        |         | GD-WA / ID / AN              | 8,996,228          | 0                    | 0                | 0                 | 0                     | 5,935,735        | 1,744,906        | 1,315,587         | 8,996,228              | 0                | 0                |                   |
| 99        |         | GD-OR / AS                   | 2,866,219          | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                 | 0                      | 2,866,219        | 0                |                   |
| 8         |         | GD-AA                        | 0                  | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                 | 0                      | 0                | 0                |                   |
| 7         |         | CD-AA                        | 546,781            | 0                    | 0                | 389,800           | 389,800               | 0                | 0                | 108,383           | 108,383                | 0                | 48,598           |                   |
| 9         |         | CD-WA / ID / AN              | 5,348,224          | 1,538,066            | 823,952          | 1,843,879         | 4,205,897             | 417,741          | 223,786          | 500,800           | 1,142,327              | 0                | 0                |                   |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>43,776,488</b>  | <b>14,353,602</b>    | <b>5,104,261</b> | <b>11,156,870</b> | <b>30,614,733</b>     | <b>6,353,476</b> | <b>1,968,692</b> | <b>1,924,770</b>  | <b>10,246,938</b>      | <b>2,866,219</b> | <b>48,598</b>    | <b>2,914,817</b>  |



|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>COMMON GENERAL PLANT</b>               | <b>C-GPL-12A</b> |
| For Twelve Months Ended December 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            |
|           | 393000  | Stores Equipment                |                   |                      |                |                  |                       |                  |                |                  |                        |                |                  |                  |
| 99        |         | ED-WA / ID / AN                 | 395,329           | 10,739               | 14,745         | 369,845          | 395,329               | 0                | 0              | 0                | 0                      | 0              | 0                |                  |
| 99        |         | GD-WA / ID / AN                 | 84,271            | 0                    | 0              | 0                | 0                     | 84,271           | 0              | 0                | 84,271                 | 0              | 0                |                  |
| 99        |         | GD-OR / AS                      | 57,227            | 0                    | 0              | 0                | 0                     | 0                | 0              | 0                | 57,227                 | 0              | 57,227           |                  |
| 8         |         | GD-AA                           | 0                 | 0                    | 0              | 0                | 0                     | 0                | 0              | 0                | 0                      | 0              | 0                |                  |
| 7         |         | CD-AA                           | 0                 | 0                    | 0              | 0                | 0                     | 0                | 0              | 0                | 0                      | 0              | 0                |                  |
| 9         |         | CD-WA / ID / AN                 | 2,691,002         | 111,651              | 139,945        | 1,864,635        | 2,116,231             | 30,325           | 38,009         | 506,437          | 574,771                | 0              | 0                |                  |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>3,227,829</b>  | <b>122,390</b>       | <b>154,690</b> | <b>2,234,480</b> | <b>2,511,560</b>      | <b>114,596</b>   | <b>38,009</b>  | <b>506,437</b>   | <b>659,042</b>         | <b>57,227</b>  | <b>0</b>         | <b>57,227</b>    |
|           | 394000  | Tools, Shop, & Garage Equipment |                   |                      |                |                  |                       |                  |                |                  |                        |                |                  |                  |
| 99        |         | ED-WA / ID / AN                 | 3,038,288         | 1,016,043            | 314,896        | 1,707,349        | 3,038,288             | 0                | 0              | 0                | 0                      | 0              | 0                |                  |
| 99        |         | GD-WA / ID / AN                 | 2,820,345         | 0                    | 0              | 0                | 0                     | 2,035,904        | 401,656        | 382,785          | 2,820,345              | 0              | 0                |                  |
| 99        |         | GD-OR / AS                      | 881,758           | 0                    | 0              | 0                | 0                     | 0                | 0              | 0                | 881,758                | 0              | 881,758          |                  |
| 8         |         | GD-AA                           | 1,937,121         | 0                    | 0              | 0                | 0                     | 0                | 0              | 1,331,422        | 1,331,422              | 0              | 605,699          |                  |
| 7         |         | CD-AA                           | 9,206,441         | 0                    | 0              | 6,563,272        | 6,563,272             | 0                | 0              | 1,824,901        | 1,824,901              | 0              | 818,268          |                  |
| 9         |         | CD-WA / ID / AN                 | 604,134           | 32,413               | 237,579        | 205,105          | 475,097               | 8,803            | 64,527         | 55,707           | 129,037                | 0              | 0                |                  |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>18,488,087</b> | <b>1,048,456</b>     | <b>552,475</b> | <b>8,475,726</b> | <b>10,076,657</b>     | <b>2,044,707</b> | <b>466,183</b> | <b>3,594,815</b> | <b>6,105,705</b>       | <b>881,758</b> | <b>1,423,967</b> | <b>2,305,725</b> |
|           | 395000  | Laboratory Equipment            |                   |                      |                |                  |                       |                  |                |                  |                        |                |                  |                  |
| 99        |         | ED-WA / ID / AN                 | 746,020           | 179,772              | 58,144         | 508,104          | 746,020               | 0                | 0              | 0                | 0                      | 0              | 0                |                  |
| 99        |         | GD-WA / ID / AN                 | 143,056           | 0                    | 0              | 0                | 0                     | 45,287           | 14,770         | 82,999           | 143,056                | 0              | 0                |                  |
| 99        |         | GD-OR / AS                      | 135,374           | 0                    | 0              | 0                | 0                     | 0                | 0              | 0                | 135,374                | 0              | 135,374          |                  |
| 8         |         | GD-AA                           | 148,376           | 0                    | 0              | 0                | 0                     | 0                | 0              | 101,982          | 101,982                | 0              | 46,394           |                  |
| 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                 | 105,953           | 5,089                | 1,624          | 76,610           | 83,323                | 1,382            | 441            | 20,807           | 22,630                 | 0              | 0                |                  |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>1,634,442</b>  | <b>184,861</b>       | <b>59,768</b>  | <b>838,266</b>   | <b>1,082,895</b>      | <b>46,669</b>    | <b>15,211</b>  | <b>276,288</b>   | <b>338,168</b>         | <b>135,374</b> | <b>78,005</b>    | <b>213,379</b>   |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>COMMON GENERAL PLANT</b>               | <b>C-GPL-12A</b> |
| For Twelve Months Ended December 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            | 36,691,806         | 17,139,967           | 10,349,947        | 9,201,892          | 36,691,806            | 0                 | 0                | 0                 | 0                      | 0                | 0                 |                   |
| 99        |         | GD-WA / ID / AN            | 4,381,231          | 0                    | 0                 | 0                  | 0                     | 2,700,552         | 850,185          | 830,494           | 4,381,231              | 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                      | 563,300            | 0                    | 0                 | 401,577            | 401,577               | 0                 | 0                | 111,657           | 111,657                | 0                | 50,066            |                   |
| 9         |         | CD-WA / ID / AN            | 1,574,731          | 257,028              | 407,513           | 573,843            | 1,238,384             | 69,809            | 110,681          | 155,857           | 336,347                | 0                | 0                 |                   |
|           |         | <b>TOTAL ACCOUNT</b>       | <b>43,254,902</b>  | <b>17,396,995</b>    | <b>10,757,460</b> | <b>10,177,312</b>  | <b>38,331,767</b>     | <b>2,770,361</b>  | <b>960,866</b>   | <b>1,098,008</b>  | <b>4,829,235</b>       | <b>43,834</b>    | <b>50,066</b>     | <b>93,900</b>     |
|           | 397XXX  | Communication Equipment    |                    |                      |                   |                    |                       |                   |                  |                   |                        |                  |                   |                   |
| 99        |         | ED-WA / ID / AN            | 54,963,921         | 10,099,120           | 3,502,338         | 41,362,463         | 54,963,921            | 0                 | 0                | 0                 | 0                      | 0                | 0                 |                   |
| 99        |         | GD-WA / ID / AN            | 1,300,333          | 0                    | 0                 | 0                  | 0                     | 674,864           | 535,943          | 89,526            | 1,300,333              | 0                | 0                 |                   |
| 99        |         | GD-OR / AS                 | 1,163,316          | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 1,163,316        | 0                 |                   |
| 8         |         | GD-AA                      | 992,932            | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 682,462           | 682,462                | 0                | 310,470           |                   |
| 7         |         | CD-AA                      | 26,183,773         | 0                    | 0                 | 18,666,412         | 18,666,412            | 0                 | 0                | 5,190,147         | 5,190,147              | 0                | 2,327,214         |                   |
| 9         |         | CD-WA / ID / AN            | 12,694,185         | 415,051              | 3,187,768         | 6,380,015          | 9,982,834             | 112,728           | 865,802          | 1,732,821         | 2,711,351              | 0                | 0                 |                   |
|           |         | <b>TOTAL ACCOUNT</b>       | <b>97,298,460</b>  | <b>10,514,171</b>    | <b>6,690,106</b>  | <b>66,408,890</b>  | <b>83,613,167</b>     | <b>787,592</b>    | <b>1,401,745</b> | <b>7,694,956</b>  | <b>9,884,293</b>       | <b>1,163,316</b> | <b>2,637,684</b>  | <b>3,801,000</b>  |
|           | 398000  | Miscellaneous Equipment    |                    |                      |                   |                    |                       |                   |                  |                   |                        |                  |                   |                   |
| 99        |         | ED-WA / ID / AN            | 71,548             | 0                    | 2,299             | 69,249             | 71,548                | 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                      | 576,207            | 0                    | 0                 | 410,778            | 410,778               | 0                 | 0                | 114,216           | 114,216                | 0                | 51,213            |                   |
| 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>660,100</b>     | <b>3,921</b>         | <b>2,299</b>      | <b>483,953</b>     | <b>490,173</b>        | <b>1,065</b>      | <b>0</b>         | <b>115,282</b>    | <b>116,347</b>         | <b>2,367</b>     | <b>51,213</b>     | <b>53,580</b>     |
|           |         | <b>TOTAL GENERAL PLANT</b> | <b>387,374,594</b> | <b>53,494,344</b>    | <b>30,663,032</b> | <b>211,152,575</b> | <b>295,309,951</b>    | <b>16,388,200</b> | <b>6,161,926</b> | <b>43,812,431</b> | <b>66,362,557</b>      | <b>9,503,708</b> | <b>16,198,378</b> | <b>25,702,086</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-12A</b> |
| For Twelve Months Ended December 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                           | 7,057,715         | 153,179              | 0             | 6,904,536         | 7,057,715             | 0                | 0              | 0                     | 0                 | 0              |
| 99        |              | GD-WA / ID / AN                           | 1,186,305         | 0                    | 0             | 0                 | 0                     | 1,005,268        | 181,037        | 0                     | 1,186,305         | 0              |
| 99        |              | GD-OR / AS                                | 423,076           | 0                    | 0             | 0                 | 0                     | 0                | 0              | 0                     | 0                 | 423,076        |
| 8         |              | GD-AA                                     | 0                 | 0                    | 0             | 0                 | 0                     | 0                | 0              | 0                     | 0                 | 0              |
| 7         |              | CD-AA                                     | 6,866,666         | 0                    | 0             | 4,895,246         | 4,895,246             | 0                | 0              | 1,361,111             | 1,361,111         | 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>15,727,820</b> | <b>153,179</b>       | <b>0</b>      | <b>11,952,391</b> | <b>12,105,570</b>     | <b>1,005,268</b> | <b>181,037</b> | <b>1,402,560</b>      | <b>2,588,865</b>  | <b>423,076</b> |
|           | 303100       | Misc Intangible Plant--Mainframe Software |                   |                      |               |                   |                       |                  |                |                       |                   |                |
| 99        |              | ED-WA / ID / AN                           | 5,285,004         | 4,058,654            | 23,524        | 1,202,826         | 5,285,004             | 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                                     | 2,238,807         | 0                    | 0             | 0                 | 0                     | 0                | 0              | 1,538,777             | 1,538,777         | 0              |
| 7         |              | CD-AA                                     | 57,273,294        | 0                    | 0             | 40,830,132        | 40,830,132            | 0                | 0              | 11,352,712            | 11,352,712        | 0              |
| 9         |              | CD-WA / ID / AN                           | 103,764           | 0                    | 42,189        | 39,412            | 81,601                | 0                | 11,459         | 10,704                | 22,163            | 0              |
|           |              | <b>TOTAL ACCOUNT</b>                      | <b>64,900,869</b> | <b>4,058,654</b>     | <b>65,713</b> | <b>42,072,370</b> | <b>46,196,737</b>     | <b>0</b>         | <b>11,459</b>  | <b>12,902,193</b>     | <b>12,913,652</b> | <b>0</b>       |
|           | 303110       | Misc Intangible Plant--PC Software        |                   |                      |               |                   |                       |                  |                |                       |                   |                |
| 99        |              | ED-WA / ID / AN                           | 11,871            | 0                    | 0             | 11,871            | 11,871                | 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                                     | 4,600,039         | 0                    | 0             | 3,279,368         | 3,279,368             | 0                | 0              | 911,820               | 911,820           | 0              |
| 8         |              | CD-WA / ID / AN                           | 0                 | 0                    | 0             | 0                 | 0                     | 0                | 0              | 0                     | 0                 | 0              |
|           |              | <b>TOTAL ACCOUNT</b>                      | <b>4,624,667</b>  | <b>0</b>             | <b>0</b>      | <b>3,291,239</b>  | <b>3,291,239</b>      | <b>0</b>         | <b>0</b>       | <b>923,346</b>        | <b>923,346</b>    | <b>1,231</b>   |
|           | <b>TOTAL</b> |   | <b>85,253,356</b> | <b>4,211,833</b>     | <b>65,713</b> | <b>57,316,000</b> | <b>61,593,546</b>     | <b>1,005,268</b> | <b>192,496</b> | <b>15,228,099</b>     | <b>16,425,863</b> | <b>424,307</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-12A</b> |
| For Twelve Months Ended December 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           | (73,383,131)        | (52,314,834)        | (14,546,004)        | (6,522,293)        |
| 8  | 282900 GD-AA           | 0                   | 0                   | 0                   | 0                  |
| 9  | 282900 CD-WA / ID / AN | (1,992,349)         | (1,566,803)         | (425,546)           | 0                  |
| 7  | 283750 CD-AA           | (546,395)           | (389,525)           | (108,306)           | (48,564)           |
|  | Total                  | <u>(75,921,875)</u> | <u>(54,271,162)</u> | <u>(15,079,856)</u> | <u>(6,570,857)</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 Twelve Months Ended December 31, 2014 |
| Average of Monthly Averages Basis         |

|                                |
|--------------------------------|
| Report ID:<br><b>C-WKC-12A</b> |
|--------------------------------|

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis    | Account Description                        | ***** SYSTEM ***** |                  |                  |                   | ***** ELECTRIC ***** |                  | ***** GAS NORTH ***** |                  | *GAS SOUTH*      |
|--------------|--|--------------------|------------------|------------------|-------------------|----------------------|------------------|-----------------------|------------------|------------------|
|              |  | Washington         | Idaho            | Oregon           | Total             | Washington           | Idaho            | Washington            | Idaho            | Oregon           |
| 1            | 151120 FUEL STOCK COAL-COLSTRIP            | 1,506,122          | 821,373          |                  | 2,327,495         |                      | 821,373          |                       |                  |                  |
| 1            | 151210 FUEL STOCK HOG FUEL-KFGS            | 1,108,481          | 604,517          |                  | 1,712,998         |                      | 604,517          |                       |                  |                  |
| 7/4          | 154100 PLANT MATERIALS & OPER SUPPLIES     | 15,431,743         | 7,089,189        | 2,196,923        | 24,717,855        |                      | 5,656,456        |                       | 1,432,733        | 2,196,923        |
| 1            | 154300 PLANT MATERIALS & OPER SUP-CS2      | 563,719            | 307,428          |                  | 871,147           |                      | 307,428          |                       |                  |                  |
| 1            | 154400 PLANT MATERIALS & OPER SUP-COLSTRIP | 1,624,201          | 885,768          |                  | 2,509,969         |                      | 885,768          |                       |                  |                  |
| 7/4          | 154500 SUPPLY CHAIN RECEIVING INVENTORY    | 2,698              | 1,240            | 384              | 4,322             |                      | 989              |                       | 251              | 384              |
| 7/4          | 154550 SUPPLY CHAIN AVERAGE COST VARIANCE  | (743)              | (341)            | (106)            | (1,190)           |                      | (272)            |                       | (69)             | (106)            |
| 7/4          | 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE | (153)              | (70)             | (22)             | (245)             |                      | (56)             |                       | (14)             | (22)             |
| 99           | 163998 COMMON WORKING CAPITAL              | 0                  |                  |                  | 0                 | 0                    |                  | 0                     |                  |                  |
| 99           | 163999 INVESTOR-SUPPLIED WORKING CAPITAL   | 25,401,795         |                  |                  | 25,401,795        | 25,401,795           |                  | 0                     |                  |                  |
| <b>TOTAL</b> |  | <b>45,637,863</b>  | <b>9,709,104</b> | <b>2,197,179</b> | <b>57,544,146</b> | <b>25,401,795</b>    | <b>8,276,203</b> | <b>0</b>              | <b>1,432,901</b> | <b>2,197,179</b> |

| ALLOCATION RATIOS: |   | Electric | Gas-North | Gas-South | Idaho Electric | Idaho Gas | Oregon Gas |
|--------------------|---|----------|-----------|-----------|----------------|-----------|------------|
| 1                  | Production/Transmission Ratio             |          |           |           | 35.290%        |           |            |
| 7/4                | Jur Rollup/Jurisdictional 4-Factor Ratios | 71.290%  | 19.822%   | 8.888%    | 32.100%        | 29.242%   | 100.000%   |
| 99                 | Not Allocated                             |          |           |           |                |           |            |