

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-1A</b>
For Month Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	4,717,409	3,479,429	1,237,980
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	4,717,409	3,479,429	1,237,980
G-APL	Gas Net Adjusted Rate Base	383,236,766	264,197,980	119,038,786
	RATE OF RETURN	1.231%	1.317%	1.040%

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

## RESULTS OF OPERATIONS

Report ID:

AVISTA UTILITIES

**GAS ALLOCATION PERCENTAGES****G-ALL-1A**

For Month Ended February 28, 2015

Average of Monthly Averages Basis

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 Percent	2-01-2015 thru 02-28-2015	248,881 <b>100.000%</b>	165,408 <b>66.461%</b>	83,473 <b>33.539%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	2-01-2015 thru 02-28-2015	907,149 <b>100.000%</b>	552,596 <b>60.916%</b>	354,553 <b>39.084%</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 Percent		400.000%	283.034%	116.966%
				<b>100.000%</b>	<b>70.758%</b>	<b>29.242%</b>
6	Input	Actual Therms Purchased Percent	2-01-2015 thru 02-28-2015	28,379,243 <b>100.000%</b>	20,069,801 <b>70.720%</b>	8,309,442 <b>29.280%</b>

## RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended February 28, 2015

Average of Monthly Averages Basis

Report ID:

**G-ALL-1A**

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		71,329,474	60,416,061	7,188,338	3,725,075
	Direct O & M Accts 901 - 935		41,851,885	32,202,921	6,220,526	3,428,438
	Direct O & M Accts 901 - 905 Utility 9 Only		5,113,972	3,569,949	1,544,023	XXXXXX
	Adjustments		0			
	<b>Total</b>		<b>118,295,331</b>	<b>96,188,931</b>	<b>14,952,887</b>	<b>7,153,513</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>81.313%</b>	<b>12.640%</b>	<b>6.047%</b>
	Direct Labor Accts 500 - 894		66,370,574	49,821,911	12,117,710	4,430,953
	Direct Labor Accts 901 - 935		5,437,133	3,522,548	278,804	1,635,781
	Direct Labor Accts 901 - 905 Utility 9 Only		9,861,227	6,556,215	3,305,012	XXXXXX
	<b>Total</b>		<b>81,668,934</b>	<b>59,900,674</b>	<b>15,701,526</b>	<b>6,066,734</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>73.346%</b>	<b>19.226%</b>	<b>7.428%</b>
	Number of Customers at		699,916	370,194	231,528	98,194
	<b>Percentage</b>		<b>100.000%</b>	<b>52.892%</b>	<b>33.079%</b>	<b>14.029%</b>
	Net Direct Plant		2,799,108,133	2,201,148,885	393,544,662	204,414,586
	<b>Percentage</b>		<b>100.000%</b>	<b>78.637%</b>	<b>14.060%</b>	<b>7.303%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>286.188%</b>	<b>79.005%</b>	<b>34.807%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>71.547%</b>	<b>19.751%</b>	<b>8.702%</b>

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## RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended February 28, 2015

Average of Monthly Averages Basis

Report ID:

**G-ALL-1A**

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		10,308,779	0	6,790,084	3,518,695
	Direct O & M Accts 901 - 935		9,216,208	0	5,941,535	3,274,673
	Direct O & M Accts 901 - 905 Utility 9 Only		1,544,023	0	1,544,023	XXXXXX
	<b>Total</b>		<b>21,069,010</b>	<b>0</b>	<b>14,275,642</b>	<b>6,793,368</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>67.757%</b>	<b>32.243%</b>
	Direct Labor Accts 580 - 894		12,684,814	0	9,288,418	3,396,396
	Direct Labor Accts 901 - 935		1,603,381	0	233,486	1,369,895
	Direct Labor Accts 901 - 905 Utility 9 Only		3,305,012	0	3,305,012	XXXXXX
	<b>Total</b>		<b>17,593,207</b>	<b>0</b>	<b>12,826,916</b>	<b>4,766,291</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>72.908%</b>	<b>27.092%</b>
	Number of Customers at		329,722	0	231,528	98,194
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.219%</b>	<b>29.781%</b>
	Net Direct Plant		588,468,040	0	385,114,173	203,353,867
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>65.444%</b>	<b>34.556%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>276.328%</b>	<b>123.672%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.082%</b>	<b>30.918%</b>

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## RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended February 28, 2015

Average of Monthly Averages Basis

Report ID:

**G-ALL-1A**

AVISTA UTILITIES

Input		01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		67,621,722	60,416,061	7,205,661	0
	Direct O & M Accts 901 - 935		38,441,898	32,202,921	6,238,977	0
	Adjustments		0	0	0	0
	Total		106,063,620	92,618,982	13,444,638	0
	Percentage		100.000%	87.324%	12.676%	0.000%
	Direct Labor Accts 580 - 894		61,766,029	49,821,911	11,944,118	0
	Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383	0
	Total		65,735,960	53,344,459	12,391,501	0
	Percentage		100.000%	81.150%	18.850%	0.000%
	Number of Customers at		601,722	370,194	231,528	0
	Percentage		100.000%	61.522%	38.478%	0.000%
	Net Direct Plant		2,563,811,758	2,178,697,585	385,114,173	0
	Percentage		100.000%	84.979%	15.021%	0.000%
	Total Percentages		400.000%	314.975%	85.025%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>78.744%</b>	<b>21.256%</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	System	Washington	Idaho	
			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	2-01-2015 thru 02-28-2015	1,449,701	979,235	470,466	
			<b>100.000%</b>	<b>67.547%</b>	<b>32.453%</b>	
12	Net Gas Plant (before DFIT) - AMA Percent	01-01-2015 thru 02-28-2015	440,428,845	296,041,939	144,386,906	
			<b>100.000%</b>	<b>67.217%</b>	<b>32.783%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	01-01-2015 thru 02-28-2015	48,630,355	35,180,464	13,449,891	
			<b>100.000%</b>	<b>72.343%</b>	<b>27.657%</b>	
14	Net Allocated Schedule M's - AMA Percent	2-01-2015 thru 02-28-2015	-1,756,156	-1,171,382	-584,774	
			<b>100.000%</b>	<b>66.701%</b>	<b>33.299%</b>	

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended February 28, 2015

Average of Monthly Averages Basis

99            Input    Not Allocated

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

AVISTA UTILITIES

0.000%

0.000%

0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUES</b>											
<b>SALES OF GAS:</b>											
99	480000	Residential	21,723,084	0	21,723,084	15,483,093	0	15,483,093	6,239,991	0	6,239,991
99	4812XX	Commercial - Firm & Interruptible	11,583,018	0	11,583,018	8,396,005	0	8,396,005	3,187,013	0	3,187,013
99	4813XX	Industrial-Firm	422,208	0	422,208	259,043	0	259,043	163,165	0	163,165
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	45,343	0	45,343	39,910	0	39,910	5,433	0	5,433
99	499XXX	Unbilled Revenue	(7,987,299)	0	(7,987,299)	(5,671,395)	0	(5,671,395)	(2,315,904)	0	(2,315,904)
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>25,786,354</b>	<b>0</b>	<b>25,786,354</b>	<b>18,506,656</b>	<b>0</b>	<b>18,506,656</b>	<b>7,279,698</b>	<b>0</b>	<b>7,279,698</b>
<b>OTHER OPERATING REVENUES:</b>											
99	483XXX	Sales for Resale	10,235,066	0	10,235,066	7,238,239	0	7,238,239	2,996,827	0	2,996,827
4	488000	Miscellaneous Service Revenues	478	0	478	274	0	274	204	0	204
99	4893XX	Transportation Revenues	459,002	0	459,002	421,157	0	421,157	37,845	0	37,845
99	493000	Rent from Gas Property	198	0	198	198	0	198	0	0	0
4	495XXX	Other Gas Revenues	379,340	15,181	394,521	269,540	10,742	280,282	109,800	4,439	114,239
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
<b>TOTAL OTHER OPERATING REVENUES</b>			<b>11,074,084</b>	<b>15,181</b>	<b>11,089,265</b>	<b>7,929,408</b>	<b>10,742</b>	<b>7,940,150</b>	<b>3,144,676</b>	<b>4,439</b>	<b>3,149,115</b>
<b>TOTAL GAS REVENUES</b>			<b>36,860,438</b>	<b>15,181</b>	<b>36,875,619</b>	<b>26,436,064</b>	<b>10,742</b>	<b>26,446,806</b>	<b>10,424,374</b>	<b>4,439</b>	<b>10,428,813</b>
<b>PRODUCTION EXPENSES:</b>											
G-804	804/805	City Gate Purchases	17,028,965	0	17,028,965	12,228,088	0	12,228,088	4,800,877	0	4,800,877
99	808XXX	Net Natural Gas Storage Transactions	6,712,786	0	6,712,786	4,747,282	0	4,747,282	1,965,504	0	1,965,504
99	811000	Gas Used for Products Extraction	(33,234)	0	(33,234)	(23,503)	0	(23,503)	(9,731)	0	(9,731)
10	813000	Other Gas Expenses	0	112,569	112,569	0	77,490	77,490	0	35,079	35,079
99	813010	Gas Technology Institute (GTI) Expenses	11,635	0	11,635	8,445	0	8,445	3,190	0	3,190
<b>TOTAL PRODUCTION EXPENSES</b>			<b>23,720,152</b>	<b>112,569</b>	<b>23,832,721</b>	<b>16,960,312</b>	<b>77,490</b>	<b>17,037,802</b>	<b>6,759,840</b>	<b>35,079</b>	<b>6,794,919</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>											
1	814000	Supervision & Engineering	0	(549)	(549)	0	(389)	(389)	0	(160)	(160)
1	824000	Other Expenses	0	67,083	67,083	0	47,522	47,522	0	19,561	19,561
1	837000	Other Equipment	0	56,362	56,362	0	39,927	39,927	0	16,435	16,435
<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>			<b>0</b>	<b>122,896</b>	<b>122,896</b>	<b>0</b>	<b>87,060</b>	<b>87,060</b>	<b>0</b>	<b>35,836</b>	<b>35,836</b>
G-DEPX		Depreciation Expense-Underground Storage	0	50,062	50,062	0	35,464	35,464	0	14,598	14,598
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	22,544	22,544	0	15,970	15,970	0	6,574	6,574
<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT</b>			<b>0</b>	<b>72,625</b>	<b>72,625</b>	<b>0</b>	<b>51,447</b>	<b>51,447</b>	<b>0</b>	<b>21,178</b>	<b>21,178</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended February 28, 2015	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

AVISTA UTILITIES

	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL UNDERGROUND STORAGE EXPENS	0	195,521	195,521	0	138,507	138,507	0	57,014	57,014



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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	38,701	90,400	129,101	33,832	55,068	88,900	4,869	35,332	40,201
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	113,809	72,856	186,665	93,258	44,381	137,639	20,551	28,475	49,026
3	875000	Measuring & Reg Sta Exp-General	13,969	0	13,969	8,009	0	8,009	5,960	0	5,960
3	876000	Measuring & Reg Sta Exp-Industrial	101	0	101	101	0	101	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	28,130	0	28,130	20,361	0	20,361	7,769	0	7,769
3	878000	Meter & House Regulator Expenses	2,916	5,734	8,650	388	3,493	3,881	2,528	2,241	4,769
3	879000	Customer Installation Expenses	150,773	13,115	163,888	95,508	7,989	103,497	55,265	5,126	60,391
3	880000	Other Expenses	268,085	51,156	319,241	134,340	31,162	165,502	133,745	19,994	153,739
3	881000	Rents	573	2,479	3,052	573	1,510	2,083	0	969	969
		MAINTENANCE									
3	885000	Supervision & Engineering	1,813	0	1,813	1,687	0	1,687	126	0	126
3	887000	Mains	87,545	214	87,759	57,298	130	57,428	30,247	84	30,331
3	889000	Measuring & Reg Sta Exp-General	15,820	0	15,820	10,380	0	10,380	5,440	0	5,440
3	890000	Measuring & Reg Sta Exp-Industrial	3,576	0	3,576	3,555	0	3,555	21	0	21
3	891000	Measuring & Reg Sta Exp-City Gate	6,997	0	6,997	1,187	0	1,187	5,810	0	5,810
3	892000	Services	81,803	0	81,803	34,015	0	34,015	47,788	0	47,788
3	893000	Meters & House Regulators	92,538	43,645	136,183	58,104	26,587	84,691	34,434	17,058	51,492
3	894000	Other Equipment	0	26,491	26,491	0	16,137	16,137	0	10,354	10,354
		TOTAL DISTRIBUTION OPERATING EXP	907,149	306,090	1,213,239	552,596	186,457	739,053	354,553	119,633	474,186
G-DEPX		Depreciation Expense-Distribution	1,100,452	5,383	1,105,835	732,701	3,807	736,508	367,751	1,576	369,327
G-OTX		Taxes Other Than FIT	2,393,397	0	2,393,397	2,062,586	0	2,062,586	330,811	0	330,811
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,493,849	5,383	3,499,232	2,795,287	3,807	2,799,094	698,562	1,576	700,138
		TOTAL DISTRIBUTION EXPENSES	4,400,998	311,473	4,712,471	3,347,883	190,264	3,538,147	1,053,115	121,209	1,174,324

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For Month Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000	Supervision	0	18,207	18,207	0	12,101	12,101	0	6,106	6,106
2	902000	Meter Reading Expenses	141,443	8,659	150,102	129,879	5,755	135,634	11,564	2,904	14,468
G-903	903XXX	Customer Records & Collection Expenses	(13,802)	434,297	420,495	(11,407)	288,638	277,231	(2,395)	145,659	143,264
2	904000	Uncollectible Accounts	0	158,502	158,502	0	105,342	105,342	0	53,160	53,160
2	905000	Misc Customer Accounts	0	12,542	12,542	0	8,336	8,336	0	4,206	4,206
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>127,641</b>	<b>632,207</b>	<b>759,848</b>	<b>118,472</b>	<b>420,172</b>	<b>538,644</b>	<b>9,169</b>	<b>212,035</b>	<b>221,204</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
G-908	908XXX	Customer Assistance Expenses	848,049	10,508	858,557	844,457	6,984	851,441	3,592	3,524	7,116
2	909000	Advertising	0	47,129	47,129	0	31,322	31,322	0	15,807	15,807
2	910000	Misc Customer Service & Info Exp	0	5,210	5,210	0	3,463	3,463	0	1,747	1,747
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>848,049</b>	<b>62,847</b>	<b>910,896</b>	<b>844,457</b>	<b>41,769</b>	<b>886,226</b>	<b>3,592</b>	<b>21,078</b>	<b>24,670</b>
		<b>SALES EXPENSES:</b>									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	8,298	663,390	671,688	4,867	469,401	474,268	3,431	193,989	197,420
4	921000	Office Supplies & Expenses	0	90,486	90,486	0	64,026	64,026	0	26,460	26,460
4	922000	Admin. Expenses Transferred - Credit	0	(875)	(875)	0	(619)	(619)	0	(256)	(256)
4	923000	Outside Services Employed	0	234,147	234,147	0	165,678	165,678	0	68,469	68,469
4	924000	Property Insurance Premium	0	24,673	24,673	0	17,458	17,458	0	7,215	7,215
4	925XXX	Injuries and Damages	0	91,345	91,345	0	64,634	64,634	0	26,711	26,711
4	926XXX	Employee Pensions and Benefits	0	16,383	16,383	0	11,592	11,592	0	4,791	4,791
4	928000	Regulatory Commission Expenses	71,272	17,020	88,292	55,881	12,043	67,924	15,391	4,977	20,368
4	930000	Miscellaneous General Expenses	1,455	121,385	122,840	729	85,890	86,619	726	35,495	36,221
4	931000	Rents	707	20,931	21,638	707	14,810	15,517	0	6,121	6,121
4	935000	Maintenance of General Plant	28,103	129,468	157,571	21,423	91,609	113,032	6,680	37,859	44,539
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>109,835</b>	<b>1,408,353</b>	<b>1,518,188</b>	<b>83,607</b>	<b>996,522</b>	<b>1,080,129</b>	<b>26,228</b>	<b>411,831</b>	<b>438,059</b>
G-DEPX		Depreciation Expense-General Plant	30,759	263,042	293,801	21,138	186,124	207,262	9,621	76,918	86,539
G-AMTX		Amortization Expense - General Plant - 303000	2,410	9,901	12,311	2,072	7,006	9,078	338	2,895	3,233
G-AMTX		Amortization Expense - Misc IT Intangible Plant	190	165,799	165,989	0	117,316	117,316	190	48,483	48,673
G-AMTX		Amortization Expense-General Plant - 390200, 3	0	475	475	0	336	336	0	139	139
99	407X28	Reg Credit/Debit Res Decoupling Def Rev	(1,661,453)	0	(1,661,453)	(1,661,453)	0	(1,661,453)	0	0	0
99	407X29	Reg Credit/Debit Res Decoupling Amort	0	0	0	0	0	0	0	0	0
99	407X38	Reg Credit/Debit Non-Res Decoupling Def Rev	(170,968)	0	(170,968)	(170,968)	0	(170,968)	0	0	0
99	407X39	Reg Credit/Debit Non-Res Decoupling Amort	0	0	0	0	0	0	0	0	0
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	24,632	0	24,632	0	0	0	24,632	0	24,632
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	(52,308)	0	(52,308)	0	0	0	(52,308)	0	(52,308)
<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>			<b>(1,826,738)</b>	<b>439,217</b>	<b>(1,387,521)</b>	<b>(1,809,211)</b>	<b>310,782</b>	<b>(1,498,429)</b>	<b>(17,527)</b>	<b>128,435</b>	<b>110,908</b>
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>(1,716,903)</b>	<b>1,847,570</b>	<b>130,667</b>	<b>(1,725,604)</b>	<b>1,307,304</b>	<b>(418,300)</b>	<b>8,701</b>	<b>540,266</b>	<b>548,967</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>27,379,937</b>	<b>3,162,187</b>	<b>30,542,124</b>	<b>19,545,520</b>	<b>2,175,506</b>	<b>21,721,026</b>	<b>7,834,417</b>	<b>986,681</b>	<b>8,821,098</b>
<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>					<b>6,333,495</b>			<b>4,725,780</b>			<b>1,607,715</b>
G-FIT		FEDERAL INCOME TAX			1,317,068			962,885			354,183
G-FIT		DEFERRED FEDERAL INCOME TAX			301,523			285,123			16,400
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(2,505)			(1,657)			(848)

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		GAS NET OPERATING INCOME (LOSS)			4,717,409			3,479,429			1,237,980

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended February 28, 2015	
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	100.000%		66.461%		33.539%
G-ALL	3	Direct Distribution Operating Expense	100.000%		60.916%		39.084%
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	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-1A</b>
For Month Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	11,427,264	0	11,427,264	8,081,325	0	8,081,325	3,345,939	0	3,345,939
1	804001	Pipeline Demand Costs	2,173,799	0	2,173,799	1,539,919	0	1,539,919	633,880	0	633,880
1	804002	Transport Variable Charges	142,900	0	142,900	101,230	0	101,230	41,670	0	41,670
6	804010	Gas Costs - Fixed Hedge	(122,936)	0	(122,936)	(86,940)	0	(86,940)	(35,996)	0	(35,996)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	40,735	0	40,735	28,808	0	28,808	11,927	0	11,927
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	2,032,190	0	2,032,190	1,437,165	0	1,437,165	595,025	0	595,025
6	804700	Gas Costs - Offsystem Bookout	89,868	0	89,868	63,555	0	63,555	26,313	0	26,313
6	804711	Gas Costs - Offsystem Bookout Offset	(89,868)	0	(89,868)	(63,555)	0	(63,555)	(26,313)	0	(26,313)
6	804730	Gas Costs - Intracompany LDC Gas	1,164,692	0	1,164,692	823,670	0	823,670	341,022	0	341,022
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(474,270)	0	(474,270)	(232,793)	0	(232,793)	(241,477)	0	(241,477)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	644,591	0	644,591	535,704	0	535,704	108,887	0	108,887
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>17,028,965</b>	<b>0</b>	<b>17,028,965</b>	<b>12,228,088</b>	<b>0</b>	<b>12,228,088</b>	<b>4,800,877</b>	<b>0</b>	<b>4,800,877</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	70.720%	29.280%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 903</b>	<b>G-903-1A</b>
For Month Ended February 28, 2015	
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	(13,802)	434,297	420,495	(11,407)	288,638	277,231	(2,395)	145,659	143,264
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			(13,802)	434,297	420,495	(11,407)	288,638	277,231	(2,395)	145,659	143,264

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.461%	33.539%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.217%	32.783%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended February 28, 2015	
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	18,819	10,508	29,327	15,227	6,984	22,211	3,592	3,524	7,116
99	908600	Public Purpose Tariff Rider Expense Offset	780,919	0	780,919	780,919	0	780,919	0	0	0
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	48,311	0	48,311	48,311	0	48,311	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			848,049	10,508	858,557	844,457	6,984	851,441	3,592	3,524	7,116

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.461%	33.539%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>G-INT-1A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended February 28, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.53%	52.53%
2	Cost of Debt		5.380%	5.391%
	Total Cost of Debt		2.826%	2.832%
	Total Weighted Cost		2.826%	2.832%
G-APL	Net Rate Base	383,236,766	264,197,980	119,038,786
	Interest Deduction for FIT Calculation	10,837,413	7,466,235	3,371,178
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended February 28, 2015				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	36,875,619	26,446,806	10,428,813
G-OPS	Operating & Maintenance Expense	28,357,788	20,368,914	7,988,874
G-OPS	Book Deprec/Amort and Reg Amortizations	(231,605)	(726,444)	494,839
G-OTX	Taxes Other than FIT	2,415,941	2,078,556	337,385
	Net Operating Income Before FIT	6,333,495	4,725,780	1,607,715
G-INT	Less: Interest Expense	903,118	622,186	280,932
G-SCM	Schedule M Adjustments	(1,667,327)	(1,352,495)	(314,832)
	Taxable Net Operating Income	3,763,050	2,751,099	1,011,951
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	1,317,068	962,885	354,183
G-DTE	Deferred FIT	301,523	285,123	16,400
99	411400 Amortized Investment Tax Credit	(2,505)	(1,657)	(848)
	Total FIT/Deferred FIT & ITC	1,616,086	1,246,351	369,735
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

**GAS SCHEDULE M ITEMS**

For Month Ended February 28, 2015

Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,133,812	494,683	1,628,495	755,912	350,067	1,105,979	377,900	144,616	522,516
12	997001	Contributions In Aid of Construction	0	7,638	7,638	0	5,134	5,134	0	2,504	2,504
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	34,889	34,889	0	24,687	24,687	0	10,202	10,202
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	170,323	0	170,323	302,912	0	302,912	(132,589)	0	(132,589)
4	997015	Airplane Lease Payments	0	10,050	10,050	0	7,111	7,111	0	2,939	2,939
12	997016	Redemption Expense Amortization	0	25,505	25,505	0	17,144	17,144	0	8,361	8,361
4	997020	FAS87 Current Pension Accrual	0	262,014	262,014	0	185,396	185,396	0	76,618	76,618
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(1,662,316)	0	(1,662,316)	(1,662,316)	0	(1,662,316)	0	0	0
12	997032	Interest Rate Swaps	0	6,737	6,737	0	4,528	4,528	0	2,209	2,209
4	997033	DSM Tariff Rider	374,066	0	374,066	374,066	0	374,066	0	0	0
12	997048	AFUDC	0	(23,839)	(23,839)	0	(16,024)	(16,024)	0	(7,815)	(7,815)
11	997049	Tax Depreciation	0	(2,501,023)	(2,501,023)	0	(1,689,366)	(1,689,366)	0	(811,657)	(811,657)
1	997055	Deferred Gas Exchange	0	(375,000)	(375,000)	0	(265,650)	(265,650)	0	(109,350)	(109,350)
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	48,311	0	48,311	48,311	0	48,311	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	126,979	126,979	0	85,771	85,771	0	41,208	41,208
4	997081	Deferred Compensation	0	6,034	6,034	0	4,270	4,270	0	1,764	1,764
4	997082	Meal Disallowances	0	10,686	10,686	0	7,561	7,561	0	3,125	3,125
4	997083	Paid Time Off	0	61,786	61,786	0	43,719	43,719	0	18,067	18,067
2	997084	Customer Uncollectibles	0	96,706	96,706	0	64,272	64,272	0	32,434	32,434
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	0	0	0	0	0	0	0	0
12	997102	Amort Idaho Earnings Test (254229)	24,632	0	24,632	0	0	0	24,632	0	24,632
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>64,196</b>	<b>(1,756,155)</b>	<b>(1,667,327)</b>	<b>(181,115)</b>	<b>(1,171,380)</b>	<b>(1,352,495)</b>	<b>269,943</b>	<b>(584,775)</b>	<b>(314,832)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers	100.000%	66.461%	33.539%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	70.720%	29.280%
G-ALL	11	Book Depreciation	100.000%	67.547%	32.453%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.217%	32.783%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Month Ended February 28, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	(6,638)	(4,428)	(2,210)
99	410100	Deferred Federal Income Tax Exp	382,654	344,869	37,785
		<b>SUBTOTAL</b>	<b>376,016</b>	<b>340,441</b>	<b>35,575</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(57,584)	(38,409)	(19,175)
99	411100	Deferred Federal Income Tax Exp	(16,909)	(16,909)	0
		<b>SUBTOTAL</b>	<b>(74,493)</b>	<b>(55,318)</b>	<b>(19,175)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>301,523</b>	<b>285,123</b>	<b>16,400</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.701%	33.299%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-1A</b>
For Month Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	22,544	22,544	0	15,970	15,970	0	6,574	6,574
		TOTAL UNDERGROUND STORAGE TAX	0	22,544	22,544	0	15,970	15,970	0	6,574	6,574
		DISTRIBUTION									
99	408110	State Excise Tax	943,581	0	943,581	943,581	0	943,581	0	0	0
99	408120	Municipal Occupation & License Tax	1,069,792	0	1,069,792	896,038	0	896,038	173,754	0	173,754
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	347,362	0	347,362	222,967	0	222,967	124,395	0	124,395
99	409100	State Income Tax	32,662	0	32,662	0	0	0	32,662	0	32,662
		TOTAL DISTRIBUTION TAX	2,393,397	0	2,393,397	2,062,586	0	2,062,586	330,811	0	330,811
		TOTAL TAXES OTHER THAN FIT	2,393,397	22,544	2,415,941	2,062,586	15,970	2,078,556	330,811	6,574	337,385

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
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RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-1A</b>
For Month Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,203,631	1,792,498	2,996,129	1,022,594	1,268,336	2,290,930	181,037	524,162	705,199
4	3031XX	Misc Intangible IT Plant (3031XX)	11,403	21,471,944	21,483,347	0	15,193,118	15,193,118	11,403	6,278,826	6,290,229
TOTAL INTANGIBLE PLANT			1,215,034	23,264,442	24,479,476	1,022,594	16,461,454	17,484,048	192,440	6,802,988	6,995,428
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	1,643,704	1,643,704	0	1,164,400	1,164,400	0	479,304	479,304
1	352XXX	Wells	0	18,583,879	18,583,879	0	13,164,820	13,164,820	0	5,419,059	5,419,059
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	11,767,216	11,767,216	0	8,335,896	8,335,896	0	3,431,320	3,431,320
1	355000	Measuring & Regulating Equipment	0	437,972	437,972	0	310,259	310,259	0	127,713	127,713
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,747,710	1,747,710	0	1,238,078	1,238,078	0	509,632	509,632
TOTAL UNDERGROUND STORAGE PLANT			0	36,095,478	36,095,478	0	25,570,036	25,570,036	0	10,525,442	10,525,442
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	172,738	0	172,738	109,603	0	109,603	63,135	0	63,135
6	375000	Structures & Improvements	856,040	0	856,040	539,668	0	539,668	316,372	0	316,372
6	376000	Mains	263,266,125	2,512,521	265,778,646	171,950,228	1,776,855	173,727,083	91,315,897	735,666	92,051,563
6	378000	Measuring & Reg Station Equip-General	5,334,555	127,100	5,461,655	3,221,932	89,885	3,311,817	2,112,623	37,215	2,149,838
6	379000	Measuring & Reg Station Equip-City Gate	6,236,537	0	6,236,537	1,911,556	0	1,911,556	4,324,981	0	4,324,981
6	380000	Services	180,703,003	0	180,703,003	123,680,207	0	123,680,207	57,022,796	0	57,022,796
6	381000	Meters	67,879,190	0	67,879,190	45,041,434	0	45,041,434	22,837,756	0	22,837,756
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	3,272,434	0	3,272,434	2,555,793	0	2,555,793	716,641	0	716,641
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			527,809,217	2,639,621	530,448,838	349,074,346	1,866,740	350,941,086	178,734,871	772,881	179,507,752
GENERAL PLANT											
4	389XXX	Land & Land Rights	670,155	910,427	1,580,582	577,219	644,200	1,221,419	92,936	266,227	359,163
4	390XXX	Structures & Improvements	4,944,061	17,211,459	22,155,520	3,735,296	12,178,484	15,913,780	1,208,765	5,032,975	6,241,740
4	391XXX	Office Furniture & Equipment	23,611	10,180,090	10,203,701	8,197	7,203,228	7,211,425	15,414	2,976,862	2,992,276
4	392XXX	Transportation Equipment	8,852,463	1,990,513	10,842,976	6,695,794	1,408,447	8,104,241	2,156,669	582,066	2,738,735
4	393000	Stores Equipment	151,389	564,411	715,800	114,199	399,366	513,565	37,190	165,045	202,235
4	394000	Tools, Shop & Garage Equipment	2,560,725	3,900,377	6,461,102	1,982,950	2,759,829	4,742,779	577,775	1,140,548	1,718,323

RESULTS OF OPERATIONS		Report ID: <b>G-PLT-1A</b>
<b>GAS UTILITY PLANT</b>		
For Month Ended February 28, 2015 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	40,007	395,203	435,210	30,173	279,638	309,811	9,834	115,565	125,399
4	396XXX	Power Operated Equipment	3,814,374	1,104,770	4,919,144	2,779,408	781,713	3,561,121	1,034,966	323,057	1,358,023
4	397XXX	Communications Equipment	2,253,239	8,559,183	10,812,422	835,954	6,056,307	6,892,261	1,417,285	2,502,876	3,920,161
4	398000	Miscellaneous Equipment	1,060	82,509	83,569	1,060	58,382	59,442	0	24,127	24,127
		<b>TOTAL GENERAL PLANT</b>	<b>23,311,084</b>	<b>44,898,942</b>	<b>68,210,026</b>	<b>16,760,250</b>	<b>31,769,594</b>	<b>48,529,844</b>	<b>6,550,834</b>	<b>13,129,348</b>	<b>19,680,182</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>552,335,335</b>	<b>106,898,483</b>	<b>659,233,818</b>	<b>366,857,190</b>	<b>75,667,824</b>	<b>442,525,014</b>	<b>185,478,145</b>	<b>31,230,659</b>	<b>216,708,804</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(13,547,959)	(13,547,959)	0	(9,597,374)	(9,597,374)	0	(3,950,585)	(3,950,585)
G-ADEP		Distribution Plant	(177,481,490)	(1,491,528)	(178,973,018)	(117,741,897)	(1,054,809)	(118,796,706)	(59,739,593)	(436,719)	(60,176,312)
G-ADEP		General Plant	(7,226,894)	(12,304,666)	(19,531,560)	(4,608,422)	(8,706,535)	(13,314,957)	(2,618,472)	(3,598,131)	(6,216,603)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(184,708,384)</b>	<b>(27,344,153)</b>	<b>(212,052,537)</b>	<b>(122,350,319)</b>	<b>(19,358,718)</b>	<b>(141,709,037)</b>	<b>(62,358,065)</b>	<b>(7,985,435)</b>	<b>(70,343,500)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(171,406)	(171,282)	(342,688)	(119,812)	(121,196)	(241,008)	(51,594)	(50,086)	(101,680)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(6,117,568)	(6,117,568)	0	(4,328,669)	(4,328,669)	0	(1,788,899)	(1,788,899)
G-AAMT		Underground Storage	0	(239,887)	(239,887)	0	(169,936)	(169,936)	0	(69,951)	(69,951)
G-AAMT		General Plant - 390200, 396200	(4,598)	(43,513)	(48,111)	(3,634)	(30,789)	(34,423)	(964)	(12,724)	(13,688)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(176,004)</b>	<b>(6,572,250)</b>	<b>(6,748,254)</b>	<b>(123,446)</b>	<b>(4,650,590)</b>	<b>(4,774,036)</b>	<b>(52,558)</b>	<b>(1,921,660)</b>	<b>(1,974,218)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(184,884,388)</b>	<b>(33,916,403)</b>	<b>(218,800,791)</b>	<b>(122,473,765)</b>	<b>(24,009,308)</b>	<b>(146,483,073)</b>	<b>(62,410,623)</b>	<b>(9,907,095)</b>	<b>(72,317,718)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>367,450,947</b>	<b>72,982,080</b>	<b>440,433,027</b>	<b>244,383,425</b>	<b>51,658,516</b>	<b>296,041,941</b>	<b>123,067,522</b>	<b>21,323,564</b>	<b>144,391,086</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(86,149,104)	(86,149,104)	0	(57,906,843)	(57,906,843)	0	(28,242,261)	(28,242,261)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(11,375,026)	(11,375,026)	0	(8,038,934)	(8,038,934)	0	(3,336,092)	(3,336,092)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(107,919)	(107,919)	0	(76,361)	(76,361)	0	(31,558)	(31,558)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(999,427)	(999,427)	0	(671,785)	(671,785)	0	(327,642)	(327,642)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(98,631,476)</b>	<b>(98,631,476)</b>	<b>0</b>	<b>(66,693,923)</b>	<b>(66,693,923)</b>	<b>0</b>	<b>(31,937,553)</b>	<b>(31,937,553)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>367,450,947</b>	<b>(25,649,396)</b>	<b>341,801,551</b>	<b>244,383,425</b>	<b>(15,035,407)</b>	<b>229,348,018</b>	<b>123,067,522</b>	<b>(10,613,989)</b>	<b>112,453,533</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%	70.720%	29.280%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.217%	32.783%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended February 28, 2015	
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	367,450,947	(25,649,396)	341,801,551	244,383,425	(15,035,407)	229,348,018	123,067,522	(10,613,989)	112,453,533
	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	11,814,767	11,814,767	0	8,369,581	8,369,581	0	3,445,186	3,445,186
4	252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99	235199 Customer Deposits	(506,045)	0	(506,045)	(506,045)	0	(506,045)	0	0	0
C-WKC	Working Capital	22,938,344	1,538,317	24,476,661	22,938,344	0	22,938,344	0	1,538,317	1,538,317
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	22,351,067	19,084,148	41,435,215	22,420,495	12,429,467	34,849,962	(69,428)	6,654,681	6,585,253
	NET RATE BASE	389,802,014	(6,565,248)	383,236,766	266,803,920	(2,605,940)	264,197,980	122,998,094	(3,959,308)	119,038,786

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-1A</b>
For Month Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
Steam (ED-AN)	647,371	647,371											
Hydro (ED-AN)	711,127	711,127											
Other (ED-AN)	782,497	782,497											
<b>Total Electric Production</b>	<b>2,140,995</b>	<b>2,140,995</b>											
<b>Electric Transmission</b>													
ED-AN	908,812	908,812											
<b>Total Electric Transmission</b>	<b>908,812</b>	<b>908,812</b>											
<b>Electric Distribution</b>													
ED-AN	187	187											
ED-ID	1,246,980	1,246,980											
ED-WA	2,059,285	2,059,285											
<b>Total Electric Distribution</b>	<b>3,306,452</b>	<b>3,306,452</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	50,062		50,062			50,062	50,062		35,464	35,464		14,598	14,598
GD-OR	9,704			9,704									
<b>Total Gas Underground Storage</b>	<b>59,766</b>		<b>50,062</b>	<b>9,704</b>		<b>50,062</b>	<b>50,062</b>		<b>35,464</b>	<b>35,464</b>		<b>14,598</b>	<b>14,598</b>
<b>Gas Distribution</b>													
6 GD-AN	5,383		5,383			5,383	5,383		3,807	3,807		1,576	1,576
GD-ID	367,751		367,751		367,751	367,751	367,751				367,751		367,751
GD-WA	732,701		732,701		732,701	732,701	732,701	732,701					
GD-OR	485,427			485,427									
<b>Total Gas Distribution</b>	<b>1,591,262</b>		<b>1,105,835</b>	<b>485,427</b>	<b>1,100,452</b>	<b>5,383</b>	<b>1,105,835</b>	<b>732,701</b>	<b>3,807</b>	<b>736,508</b>	<b>367,751</b>	<b>1,576</b>	<b>369,327</b>
<b>General Plant</b>													
ED-AN	219,935	219,935											
ED-ID	14,709	14,709											
ED-WA	91,019	91,019											
7,4 CD-AA	1,155,871	826,991	228,296	100,584		228,296	228,296		161,538	161,538		66,758	66,758
9,4 CD-AN	58,131	45,775	12,356			12,356	12,356		8,743	8,743		3,613	3,613
9 CD-ID	27,029	21,284	5,745		5,745	5,745	5,745				5,745		5,745
9 CD-WA	14,942	11,766	3,176		3,176	3,176	3,176	3,176					
8,4 GD-AA	27,589		19,059	8,530		19,059	19,059		13,486	13,486		5,573	5,573
4 GD-AN	3,331		3,331			3,331	3,331		2,357	2,357		974	974
GD-ID	3,876		3,876		3,876	3,876	3,876				3,876		3,876
GD-WA	17,962		17,962		17,962	17,962	17,962	17,962					
GD-OR	17,450			17,450									
<b>Total General Plant</b>	<b>1,651,844</b>	<b>1,231,479</b>	<b>293,801</b>	<b>126,564</b>	<b>30,759</b>	<b>263,042</b>	<b>293,801</b>	<b>21,138</b>	<b>186,124</b>	<b>207,262</b>	<b>9,621</b>	<b>76,918</b>	<b>86,539</b>
<b>Total Depreciation Expense</b>	<b>9,659,131</b>	<b>7,587,738</b>	<b>1,449,698</b>	<b>621,695</b>	<b>1,131,211</b>	<b>318,487</b>	<b>1,449,698</b>	<b>753,839</b>	<b>225,395</b>	<b>979,234</b>	<b>377,372</b>	<b>93,092</b>	<b>470,464</b>

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
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RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.840%	29.160%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	70.758%	29.242%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	6	Actual Therms Purchased	70.720%	29.280%

**RESULTS OF OPERATIONS**  
**GAS-NORTH AMORTIZATION EXPENSE**  
For Month Ended February 28, 2015  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	76,534	76,534												
Misc Intangible Plt (303000)	ED-AN	20,002	20,002												
<b>Total Production/Transmission</b>		<b>96,536</b>	<b>96,536</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	237	237												
<b>Total Distribution</b>		<b>2,250</b>	<b>2,250</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	49,259	35,243	9,729	4,287		9,729	9,729		6,884	6,884		2,845	2,845	
9,4	CD-AN	810	638	172			172	172		122	122		50	50	
	GD-ID	338		338			338	338				338		338	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
<b>Total General Plant - 303000</b>		<b>53,151</b>	<b>35,881</b>	<b>12,311</b>	<b>4,959</b>		<b>2,410</b>	<b>9,901</b>	<b>12,311</b>	<b>2,072</b>	<b>7,006</b>	<b>9,078</b>	<b>338</b>	<b>2,895</b>	<b>3,233</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	714,641	511,304	141,149	62,188			141,149	141,149		99,874	99,874		41,275	41,275
9,4	CD-AN	763	601	162				162	162		115	115		47	47
9,4	CD-ID	894	704	190			190	190	190				190		190
	ED-AN	28,520	28,520												
	ED-ID	396	396												
	ED-WA	87,058	87,058												
8,4	GD-AA	35,448		24,488	10,960		24,488	24,488		17,327	17,327		7,161	7,161	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>867,720</b>	<b>628,583</b>	<b>165,989</b>	<b>73,148</b>		<b>190</b>	<b>165,799</b>	<b>165,989</b>		<b>117,316</b>	<b>117,316</b>	<b>190</b>	<b>48,483</b>	<b>48,673</b>
<b>Gas Underground Storage</b>															
1	GD-AN	19		19				19	19		13	13		6	6
<b>Total Gas Underground Storage</b>		<b>19</b>		<b>19</b>				<b>19</b>	<b>19</b>		<b>13</b>	<b>13</b>		<b>6</b>	<b>6</b>
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	2,404	1,720	475	209		475	475		336	336		139	139	
4	ED-AN	884	884												
	GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>		<b>3,288</b>	<b>2,604</b>	<b>475</b>	<b>209</b>		<b>475</b>	<b>475</b>		<b>336</b>	<b>336</b>		<b>139</b>	<b>139</b>	
<b>Total Amortization Expense</b>		<b>1,022,964</b>	<b>765,854</b>	<b>178,794</b>	<b>78,316</b>		<b>2,600</b>	<b>176,194</b>	<b>178,794</b>	<b>2,072</b>	<b>124,671</b>	<b>126,743</b>	<b>528</b>	<b>51,523</b>	<b>52,051</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1 System Contract Demand	70.840%	29.160%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Rat	70.758%	29.242%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(287,052,584)	(287,052,584)											
	Hydro (ED-AN)	(131,616,701)	(131,616,701)											
	Other (ED-AN)	(94,399,241)	(94,399,241)											
<b>Total Electric Production</b>		<b>(513,068,526)</b>	<b>(513,068,526)</b>											
<b>Electric Transmission</b>														
	ED-AN	(194,524,396)	(194,524,396)											
<b>Total Electric Transmission</b>		<b>(194,524,396)</b>	<b>(194,524,396)</b>											
<b>Electric Distribution</b>														
	ED-AN	(169)	(169)											
	ED-ID	(165,834,180)	(165,834,180)											
	ED-WA	(265,584,960)	(265,584,960)											
<b>Total Electric Distribution</b>		<b>(431,419,309)</b>	<b>(431,419,309)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(13,547,959)	(13,547,959)		(13,547,959)	(13,547,959)		(9,597,374)	(9,597,374)		(3,950,585)	(3,950,585)		
	GD-OR	(643,359)		(643,359)										
<b>Total Gas Underground Storage</b>		<b>(14,191,318)</b>	<b>(13,547,959)</b>	<b>(643,359)</b>	<b>(13,547,959)</b>	<b>(13,547,959)</b>		<b>(9,597,374)</b>	<b>(9,597,374)</b>		<b>(3,950,585)</b>	<b>(3,950,585)</b>		
<b>Gas Distribution</b>														
6	GD-AN	(1,491,528)	(1,491,528)			(1,491,528)	(1,491,528)	(1,054,809)	(1,054,809)		(436,719)	(436,719)		
	GD-ID	(59,739,593)	(59,739,593)		(59,739,593)	(59,739,593)				(59,739,593)		(59,739,593)		
	GD-WA	(117,741,897)	(117,741,897)		(117,741,897)	(117,741,897)	(117,741,897)		(117,741,897)					
	GD-OR	(92,902,490)		(92,902,490)										
<b>Total Gas Distribution</b>		<b>(271,875,508)</b>	<b>(178,973,018)</b>	<b>(92,902,490)</b>	<b>(177,481,490)</b>	<b>(1,491,528)</b>	<b>(178,973,018)</b>	<b>(117,741,897)</b>	<b>(1,054,809)</b>	<b>(118,796,706)</b>	<b>(59,739,593)</b>	<b>(436,719)</b>	<b>(60,176,312)</b>	
<b>General Plant</b>														
	ED-AN	(39,355,775)	(39,355,775)											
	ED-ID	(7,254,537)	(7,254,537)											
	ED-WA	(15,833,744)	(15,833,744)											
7,4	CD-AA	(34,964,594)	(25,016,118)	(6,905,857)	(3,042,619)	(6,905,857)	(6,905,857)	(4,886,446)	(4,886,446)		(2,019,411)	(2,019,411)		
9,4	CD-AN	(11,579,749)	(9,118,358)	(2,461,391)		(2,461,391)	(2,461,391)	(1,741,631)	(1,741,631)		(719,760)	(719,760)		
9	CD-ID	(5,272,524)	(4,151,796)	(1,120,728)		(1,120,728)	(1,120,728)			(1,120,728)		(1,120,728)		
9	CD-WA	(2,574,610)	(2,027,351)	(547,259)		(547,259)	(547,259)	(547,259)	(547,259)					
8,4	GD-AA	(1,703,008)		(1,176,472)	(526,536)	(1,176,472)	(1,176,472)	(832,448)	(832,448)		(344,024)	(344,024)		
4	GD-AN	(1,760,946)		(1,760,946)		(1,760,946)	(1,760,946)	(1,246,010)	(1,246,010)		(514,936)	(514,936)		
	GD-ID	(1,497,744)		(1,497,744)		(1,497,744)	(1,497,744)			(1,497,744)		(1,497,744)		
	GD-WA	(4,061,163)		(4,061,163)		(4,061,163)	(4,061,163)	(4,061,163)	(4,061,163)					
	GD-OR	(4,230,843)		(4,230,843)										
<b>Total General Plant</b>		<b>(130,089,237)</b>	<b>(102,757,679)</b>	<b>(19,531,560)</b>	<b>(7,799,998)</b>	<b>(7,226,894)</b>	<b>(12,304,666)</b>	<b>(19,531,560)</b>	<b>(4,608,422)</b>	<b>(8,706,535)</b>	<b>(13,314,957)</b>	<b>(2,618,472)</b>	<b>(3,598,131)</b>	<b>(6,216,603)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,555,168,294)</b>	<b>(1,241,769,910)</b>	<b>(212,052,537)</b>	<b>(101,345,847)</b>	<b>(184,708,384)</b>	<b>(27,344,153)</b>	<b>(212,052,537)</b>	<b>(122,350,319)</b>	<b>(19,358,718)</b>	<b>(141,709,037)</b>	<b>(62,358,065)</b>	<b>(7,985,435)</b>	<b>(70,343,500)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 5/6/2015 11:53 AM

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.840%	29.160%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	70.758%	29.242%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	6	Actual Therms Purchased	70.720%	29.280%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-1A</b>
For Month Ended February 28, 2015	
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	(8,419,354)	(8,419,354)											
Misc Intangible Plt (303000)	ED-AN	(922,882)	(922,882)											
<b>Total Production/Transmission</b>		<b>(9,342,236)</b>	<b>(9,342,236)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(124,102)	(124,102)											
Misc Intangible Plt (303000)	ED-WA	(28,387)	(28,387)											
<b>Total Distribution</b>		<b>(152,489)</b>	<b>(152,489)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(793,171)	(567,490)	(156,659)	(69,022)		(156,659)	(156,659)		(110,849)	(110,849)		(45,810)	(45,810)
9,4	CD-AN	(68,797)	(54,174)	(14,623)			(14,623)	(14,623)		(10,347)	(10,347)		(4,276)	(4,276)
	GD-ID	(51,594)		(51,594)		(51,594)	(51,594)	(51,594)				(51,594)		(51,594)
	GD-WA	(119,812)		(119,812)		(119,812)	(119,812)	(119,812)	(119,812)					
	GD-OR	(65,489)			(65,489)									
<b>Total General Plant - 303000</b>		<b>(1,098,863)</b>	<b>(621,664)</b>	<b>(342,688)</b>	<b>(134,511)</b>	<b>(171,406)</b>	<b>(171,282)</b>	<b>(342,688)</b>	<b>(119,812)</b>	<b>(121,196)</b>	<b>(241,008)</b>	<b>(51,594)</b>	<b>(50,086)</b>	<b>(101,680)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(25,603,996)	(18,318,891)	(5,057,045)	(2,228,060)		(5,057,045)	(5,057,045)		(3,578,264)	(3,578,264)		(1,478,781)	(1,478,781)
9,4	CD-AN	(17,411)	(13,710)	(3,701)			(3,701)	(3,701)		(2,619)	(2,619)		(1,082)	(1,082)
9	CD-ID	(19,670)	(15,489)	(4,181)		(4,181)		(4,181)				(4,181)		(4,181)
	ED-AN	(355,059)	(355,059)											
	ED-ID	(13,832)	(13,832)											
	ED-WA	(1,868,164)	(1,868,164)											
8,4	GD-AA	(1,513,122)		(1,045,295)	(467,827)		(1,045,295)	(1,045,295)		(739,630)	(739,630)		(305,665)	(305,665)
4	GD-AN	(11,527)		(11,527)			(11,527)	(11,527)		(8,156)	(8,156)		(3,371)	(3,371)
	GD-OR	(1,231)			(1,231)									
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(29,404,012)</b>	<b>(20,585,145)</b>	<b>(6,121,749)</b>	<b>(2,697,118)</b>	<b>(6,117,568)</b>	<b>(6,121,749)</b>	<b>(6,117,568)</b>	<b>(4,328,669)</b>	<b>(4,328,669)</b>	<b>(4,328,669)</b>	<b>(1,788,899)</b>	<b>(1,793,080)</b>	
<b>Gas Underground Storage</b>														
1	GD-AN	(239,887)		(239,887)			(239,887)	(239,887)		(169,936)	(169,936)		(69,951)	(69,951)
<b>Total Gas Underground Storage</b>		<b>(239,887)</b>		<b>(239,887)</b>			<b>(239,887)</b>	<b>(239,887)</b>		<b>(169,936)</b>	<b>(169,936)</b>		<b>(69,951)</b>	<b>(69,951)</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(220,311)	(157,626)	(43,513)	(19,172)		(43,513)	(43,513)		(30,789)	(30,789)		(12,724)	(12,724)
9	CD-ID	(4,537)	(3,573)	(964)		(964)	(964)	(964)				(964)		(964)
9	CD-WA	(8,332)	(6,561)	(1,771)		(1,771)		(1,771)	(1,771)					
4	ED-AN	(65,439)	(65,439)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)	(1,863)	(1,863)					
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(411,160)</b>	<b>(343,877)</b>	<b>(48,111)</b>	<b>(19,172)</b>	<b>(4,598)</b>	<b>(43,513)</b>	<b>(48,111)</b>	<b>(3,634)</b>	<b>(30,789)</b>	<b>(34,423)</b>	<b>(964)</b>	<b>(12,724)</b>	<b>(13,688)</b>
<b>Total Accumulated Amortization</b>		<b>(40,648,647)</b>	<b>(31,045,411)</b>	<b>(6,752,435)</b>	<b>(2,850,801)</b>	<b>(176,004)</b>	<b>(6,572,250)</b>	<b>(6,752,435)</b>	<b>(123,446)</b>	<b>(4,650,590)</b>	<b>(4,774,036)</b>	<b>(52,558)</b>	<b>(1,921,660)</b>	<b>(1,978,399)</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-1A</b>
For Month Ended February 28, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.840%	29.160%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	70.758%	29.242%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%				

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	849,864	0	0	0	0	0	0	0	0	849,864	0	849,864
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,288,802	0	0	3,068,509	3,068,509	0	0	847,081	847,081	0	373,212	373,212
9		CD-WA / ID / AN	1,205,949	370,656	344,288	234,669	949,613	100,054	92,936	63,346	256,336	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>7,220,443</b>	<b>384,267</b>	<b>706,567</b>	<b>3,325,952</b>	<b>4,416,786</b>	<b>577,218</b>	<b>92,936</b>	<b>910,427</b>	<b>1,580,581</b>	<b>849,864</b>	<b>373,212</b>	<b>1,223,076</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,493,638	1,441,940	2,163,963	3,887,735	7,493,638	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,235,182	0	0	0	0	2,235,182	0	0	2,235,182	0	0	0
99		GD-OR / AS	3,526,733	0	0	0	0	0	0	0	0	3,526,733	0	3,526,733
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	77,243,684	0	0	55,265,539	55,265,539	0	0	15,256,400	15,256,400	0	6,721,745	6,721,745
9		CD-WA / ID / AN	21,941,746	5,557,254	4,477,936	7,242,619	17,277,809	1,500,114	1,208,765	1,955,058	4,663,937	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>112,440,983</b>	<b>6,999,194</b>	<b>6,641,899</b>	<b>66,395,893</b>	<b>80,036,986</b>	<b>3,735,296</b>	<b>1,208,765</b>	<b>17,211,458</b>	<b>22,155,519</b>	<b>3,526,733</b>	<b>6,721,745</b>	<b>10,248,478</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,845,805	3,195,755	14,649	5,635,401	8,845,805	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	628,122	0	0	0	0	0	0	433,919	433,919	0	194,203	194,203
7		CD-AA	49,208,157	0	0	35,206,960	35,206,960	0	0	9,719,103	9,719,103	0	4,282,094	4,282,094
9		CD-WA / ID / AN	207,138	30,366	57,102	75,641	163,109	8,197	15,414	20,418	44,029	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>58,895,872</b>	<b>3,226,121</b>	<b>71,751</b>	<b>40,918,002</b>	<b>44,215,874</b>	<b>8,197</b>	<b>15,414</b>	<b>10,180,090</b>	<b>10,203,701</b>	<b>0</b>	<b>4,476,297</b>	<b>4,476,297</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	30,308,382	14,536,401	5,132,775	10,639,206	30,308,382	0	0	0	0	0	0	0
99		GD-WA / ID / AN	9,496,653	0	0	0	0	6,229,408	1,916,724	1,350,521	9,496,653	0	0	0
99		GD-OR / AS	2,881,107	0	0	0	0	0	0	0	0	2,881,107	0	2,881,107
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	566,854	0	0	405,567	405,567	0	0	111,959	111,959	0	49,328	49,328
9		CD-WA / ID / AN	5,807,132	1,727,753	888,888	1,956,127	4,572,768	466,386	239,945	528,033	1,234,364	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>49,060,128</b>	<b>16,264,154</b>	<b>6,021,663</b>	<b>13,000,900</b>	<b>35,286,717</b>	<b>6,695,794</b>	<b>2,156,669</b>	<b>1,990,513</b>	<b>10,842,976</b>	<b>2,881,107</b>	<b>49,328</b>	<b>2,930,435</b>



RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended February 28, 2015	
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	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,971,063	110,869	137,772	2,090,893	2,339,534	29,928	37,190	564,411	631,529	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,513,067</b>	<b>121,608</b>	<b>152,517</b>	<b>2,465,915</b>	<b>2,740,040</b>	<b>114,199</b>	<b>37,190</b>	<b>564,411</b>	<b>715,800</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,009,083	972,218	298,727	1,738,138	3,009,083	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,709,811	0	0	0	0	1,977,244	371,101	361,466	2,709,811	0	0	
99		GD-OR / AS	985,838	0	0	0	0	0	0	0	0	985,838	0	
8		GD-AA	2,289,266	0	0	0	0	0	0	1,581,471	1,581,471	0	707,795	
7		CD-AA	9,638,725	0	0	6,896,218	6,896,218	0	0	1,903,745	1,903,745	0	838,762	
9		CD-WA / ID / AN	1,251,769	21,139	765,636	198,918	985,693	5,706	206,674	53,696	266,076	0	0	
		<b>TOTAL ACCOUNT</b>	<b>19,884,492</b>	<b>993,357</b>	<b>1,064,363</b>	<b>8,833,274</b>	<b>10,890,994</b>	<b>1,982,950</b>	<b>577,775</b>	<b>3,900,378</b>	<b>6,461,103</b>	<b>985,838</b>	<b>1,546,557</b>	<b>2,532,395</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	678,907	224,741	44,361	409,805	678,907	0	0	0	0	0	0	
99		GD-WA / ID / AN	183,279	0	0	0	0	29,243	9,537	144,499	183,279	0	0	
99		GD-OR / AS	111,504	0	0	0	0	0	0	0	0	111,504	0	
8		GD-AA	240,740	0	0	0	0	0	0	166,308	166,308	0	74,432	
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	
9		CD-WA / ID / AN	72,330	3,444	1,099	52,412	56,955	930	297	14,148	15,375	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,642,423</b>	<b>228,185</b>	<b>45,460</b>	<b>716,683</b>	<b>990,328</b>	<b>30,173</b>	<b>9,834</b>	<b>395,202</b>	<b>435,209</b>	<b>111,504</b>	<b>105,382</b>	<b>216,886</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended February 28, 2015	
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	34,625,310	16,145,055	10,102,044	8,378,211	34,625,310	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,465,248	0	0	0	0	2,709,936	924,818	830,494	4,465,248	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	554,036	0	0	396,396	396,396	0	0	109,428	109,428	0	48,212	
9		CD-WA / ID / AN	1,620,569	257,365	408,046	610,690	1,276,101	69,473	110,147	164,848	344,468	0	0	
		<b>TOTAL ACCOUNT</b>	<b>41,308,997</b>	<b>16,402,420</b>	<b>10,510,090</b>	<b>9,385,297</b>	<b>36,297,807</b>	<b>2,779,409</b>	<b>1,034,965</b>	<b>1,104,770</b>	<b>4,919,144</b>	<b>43,834</b>	<b>48,212</b>	<b>92,046</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	57,704,047	11,041,463	4,235,344	42,427,240	57,704,047	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,254,902	0	0	0	0	699,208	555,694	0	1,254,902	0	0	
99		GD-OR / AS	1,230,831	0	0	0	0	0	0	0	0	1,230,831	0	
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	
7		CD-AA	31,427,640	0	0	22,485,534	22,485,534	0	0	6,207,273	6,207,273	0	2,734,833	
9		CD-WA / ID / AN	12,534,390	506,583	3,191,812	6,171,685	9,870,080	136,746	861,591	1,665,973	2,664,310	0	0	
		<b>TOTAL ACCOUNT</b>	<b>105,144,742</b>	<b>11,548,046</b>	<b>7,427,156</b>	<b>71,084,459</b>	<b>90,059,661</b>	<b>835,954</b>	<b>1,417,285</b>	<b>8,559,183</b>	<b>10,812,422</b>	<b>1,230,831</b>	<b>3,041,828</b>	<b>4,272,659</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	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	412,374	0	0	295,041	295,041	0	0	81,448	81,448	0	35,885	
9		CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	
		<b>TOTAL ACCOUNT</b>	<b>505,617</b>	<b>3,926</b>	<b>2,299</b>	<b>377,571</b>	<b>383,796</b>	<b>1,060</b>	<b>0</b>	<b>82,509</b>	<b>83,569</b>	<b>2,367</b>	<b>35,885</b>	<b>38,252</b>
		<b>TOTAL GENERAL PLANT</b>	<b>399,616,764</b>	<b>56,171,278</b>	<b>32,643,765</b>	<b>216,503,946</b>	<b>305,318,989</b>	<b>16,760,250</b>	<b>6,550,833</b>	<b>44,898,941</b>	<b>68,210,024</b>	<b>9,689,305</b>	<b>16,398,446</b>	<b>26,087,751</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.547%	19.751%	8.702%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.082%	30.918%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.744%	21.256%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended February 28, 2015	
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	10,439,317	153,179	0	10,286,138	10,439,317	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,866,636	0	0	6,343,812	6,343,812	0	0	1,751,249	1,751,249	0
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0
		<b>TOTAL ACCOUNT</b>	<b>21,129,765</b>	<b>153,179</b>	<b>0</b>	<b>16,782,759</b>	<b>16,935,938</b>	<b>1,022,594</b>	<b>181,037</b>	<b>1,792,498</b>	<b>2,996,129</b>	<b>426,123</b>
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	6,942,510	5,207,836	23,524	1,711,150	6,942,510	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	2,426,794	0	0	0	0	0	0	1,676,478	1,676,478	0
7		CD-AA	95,579,349	0	0	68,384,157	68,384,157	0	0	18,877,877	18,877,877	0
9		CD-WA / ID / AN	100,830	0	42,245	37,153	79,398	0	11,403	10,029	21,432	0
		<b>TOTAL ACCOUNT</b>	<b>105,049,483</b>	<b>5,207,836</b>	<b>65,769</b>	<b>70,132,460</b>	<b>75,406,065</b>	<b>0</b>	<b>11,403</b>	<b>20,564,384</b>	<b>20,575,787</b>	<b>0</b>
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	0	0	0	0	0	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	4,536,649	0	0	3,245,836	3,245,836	0	0	896,034	896,034	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,549,406</b>	<b>0</b>	<b>0</b>	<b>3,245,836</b>	<b>3,245,836</b>	<b>0</b>	<b>0</b>	<b>907,560</b>	<b>907,560</b>	<b>1,231</b>
	<b>TOTAL</b>		<b>130,728,654</b>	<b>5,361,015</b>	<b>65,769</b>	<b>90,161,055</b>	<b>95,587,839</b>	<b>1,022,594</b>	<b>192,440</b>	<b>23,264,442</b>	<b>24,479,476</b>	<b>427,354</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.547%	19.751%	8.702%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.082%	30.918%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.744%	21.256%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-1A</b>
For Month Ended February 28, 2015	
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	(56,189,945)	(40,202,220)	(11,098,076)	(4,889,649)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,302,923)	(1,025,974)	(276,949)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(58,039,262)</u>	<u>(41,619,123)</u>	<u>(11,482,943)</u>	<u>(4,937,196)</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.547%	19.751%	8.702%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.082%	30.918%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.744%	21.256%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Month Ended February 28, 2015
Average of Monthly Averages Basis

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

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,413,687	770,963		2,184,650		770,963			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,330,310	725,493		2,055,803		725,493			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,667,604	7,658,171	2,318,593	26,644,368		6,119,302		1,538,869	2,318,593
1	154300 PLANT MATERIALS & OPER SUP-CS2	572,342	312,130		884,472		312,130			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,666,935	909,073		2,576,008		909,073			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	(595)	(273)	(83)	(951)		(218)		(55)	(83)
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(6,850)	(3,147)	(953)	(10,950)		(2,515)		(632)	(953)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,467	673	204	2,344		538		135	204
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	96,695,253			96,695,253	73,756,909		22,938,344		
<b>TOTAL</b>		<b>118,340,153</b>	<b>10,373,083</b>	<b>2,317,761</b>	<b>131,030,997</b>	<b>73,756,909</b>	<b>8,834,766</b>	<b>22,938,344</b>	<b>1,538,317</b>	<b>2,317,761</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	71.547%	19.751%	8.702%	32.100%	29.242%	100.000%
99	Not Allocated						