

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12E</b>
For Twelve Months Ended October 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	23,248,261	14,220,979	9,027,282
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	23,248,261	14,220,979	9,027,282
G-APL	Gas Net Adjusted Rate Base	366,500,626	247,632,490	118,868,136
	<b>RATE OF RETURN</b>	<b>6.343%</b>	<b>5.743%</b>	<b>7.594%</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 October 31, 2014  
Ending Balance Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
1	Input	System Contract Demand	01-01-2010 thru 12-31-2012	<b>100.000%</b>	<b>70.270%</b>	<b>29.730%</b>	
2	Input	Number of Customers Percent	10-01-2014 thru 10-31-2014	230,033 <b>100.000%</b>	152,643 <b>66.357%</b>	77,390 <b>33.643%</b>	
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2013 thru 10-31-2014	12,577,522 <b>100.000%</b>	8,139,215 <b>64.712%</b>	4,438,307 <b>35.288%</b>	
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013				
		Direct O & M Accounts 798 - 894		4,428,414	3,086,497	1,341,917	
		Direct O & M Accounts 901 - 935		7,145,528	6,725,788	419,740	
		Total		11,573,942	9,812,285	1,761,657	
		Percentage		100.000%	84.779%	15.221%	
		Direct Labor					
		Amount: Accounts 798 - 894		7,184,224	4,915,658	2,268,566	
		Amount: Accounts 901 - 935		2,925,452	2,275,129	650,323	
		Total		10,109,676	7,190,787	2,918,889	
		Percentage		100.000%	71.128%	28.872%	
		Total Number of Customers		228,433	151,676	76,757	
		Percentage		100.000%	66.398%	33.602%	
		Total Direct Plant		342,298,034	227,409,225	114,888,809	
		Percentage		100.000%	66.436%	33.564%	
4		Total Four Factor Allocators		400.000%	288.741%	111.259%	
		Percent		<b>100.000%</b>	<b>72.185%</b>	<b>27.815%</b>	
6	Input	Actual Therms Purchased Percent	11-01-2013 thru 10-31-2014	257,404,636 <b>100.000%</b>	177,044,697 <b>68.781%</b>	80,359,939 <b>31.219%</b>	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION PERCENTAGES</b>	<b>G-ALL-12E</b>
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Direct O & M Accts 500 - 894	68,495,470	58,058,286	6,367,532	4,069,652
Direct O & M Accts 901 - 935	36,950,340	26,569,475	7,224,117	3,156,748
Direct O & M Accts 901 - 905 Utility 9 Only	4,724,966	3,236,437	1,488,529	XXXXXX
Adjustments	0			
<b>Total</b>	<b>110,170,776</b>	<b>87,864,198</b>	<b>15,080,178</b>	<b>7,226,400</b>
Percentage	100.000%	79.753%	13.688%	6.559%
Direct Labor Accts 500 - 894	67,800,135	51,352,909	11,789,527	4,657,699
Direct Labor Accts 901 - 935	5,560,307	3,408,229	269,466	1,882,612
Direct Labor Accts 901 - 905 Utility 9 Only	10,134,217	6,671,977	3,462,240	XXXXXX
<b>Total</b>	<b>83,494,659</b>	<b>61,433,115</b>	<b>15,521,233</b>	<b>6,540,311</b>
Percentage	100.000%	73.578%	18.589%	7.833%
Number of Customers at	692,224	366,305	228,433	97,486
Percentage	100.000%	52.917%	33.000%	14.083%
Net Direct Plant	2,661,279,881	2,100,079,490	372,868,631	188,331,760
Percentage	100.000%	78.912%	14.011%	7.077%
Total Percentages	400.000%	285.160%	79.288%	35.552%
Average (CD AA)	<b>100.000%</b>	<b>71.290%</b>	<b>19.822%</b>	<b>8.888%</b>

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended October 31, 2014  
Ending Balance Basis

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

AVISTA UTILITIES

8	Total Percentages Average (GD AA)		400.000%	0.000%	274.929%	125.071%
			<b>100.000%</b>	<b>0.000%</b>	<b>68.732%</b>	<b>31.268%</b>
	Input		Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013				
	Direct O & M Accts 580 - 894		64,480,390	58,058,286	6,422,104	0
	Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805	0
	Adjustments		0	0	0	0
	Total		98,276,670	84,627,761	13,648,909	0
	Percentage		100.000%	86.112%	13.888%	0.000%
	Direct Labor Accts 580 - 894		63,088,156	51,352,909	11,735,247	0
	Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
	Total		66,937,242	54,761,138	12,176,104	0
	Percentage		100.000%	81.810%	18.190%	0.000%
	Number of Customers at		594,738	366,305	228,433	0
	Percentage		100.000%	61.591%	38.409%	0.000%
	Net Direct Plant		2,443,285,624	2,078,050,262	365,235,362	0
	Percentage		100.000%	85.051%	14.949%	0.000%
9	Total Percentages Average (CD AN/ID/WA)		400.000%	314.564%	85.436%	0.000%
			<b>100.000%</b>	<b>78.641%</b>	<b>21.359%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
			100.000%	0.000%	80.700%	19.300%
10	Actual Annual Throughput Percent	01-01-2013 thru 12-31-2013	System	Washington	Idaho	
			250,528,153	173,901,125	76,627,028	
			<b>100.000%</b>	<b>69.414%</b>	<b>30.586%</b>	
11	Book Depreciation Percent	11-01-2013 thru 10-31-2014	16,665,050	11,348,320	5,316,730	
			<b>100.000%</b>	<b>68.097%</b>	<b>31.903%</b>	
12	Net Gas Plant (before DFIT) Percent	10-01-2014 thru 10-31-2014	425,276,914	288,550,896	136,726,018	
			<b>100.000%</b>	<b>67.850%</b>	<b>32.150%</b>	
13	G-PLT Net Gas General Plant Percent	10-01-2014 thru 10-31-2014	48,067,704	35,308,853	12,758,851	
			<b>100.000%</b>	<b>73.457%</b>	<b>26.543%</b>	

RESULTS OF OPERATIONS	Report ID: <b>G-ALL-12E</b>
<b>GAS ALLOCATION PERCENTAGES</b> For Twelve Months Ended October 31, 2014 Ending Balance Basis	

AVISTA UTILITIES

14	Net Allocated Schedule M's Percent	11-01-2013 thru 10-31-2014	-19,733,591	-13,176,855	-6,556,736
			<b>100.000%</b>	<b>66.774%</b>	<b>33.226%</b>
99	Input Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>GAS OPERATING STATEMENT</b>		<b>G-OPS-12E</b>
For Twelve Months Ended October 31, 2014		
Ending Balance 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	155,455,359	0	155,455,359	106,744,224	0	106,744,224	48,711,135	0	48,711,135
99	4812XX	Commercial - Firm & Interruptible	79,687,260	0	79,687,260	56,004,606	0	56,004,606	23,682,654	0	23,682,654
99	4813XX	Industrial-Firm	3,710,472	0	3,710,472	1,951,290	0	1,951,290	1,759,182	0	1,759,182
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	330,169	0	330,169	290,583	0	290,583	39,586	0	39,586
99	499XXX	Unbilled Revenue	(2,556,516)	0	(2,556,516)	(1,638,810)	0	(1,638,810)	(917,706)	0	(917,706)
		TOTAL SALES TO ULTIMATE CUSTOMERS	236,626,744	0	236,626,744	163,351,893	0	163,351,893	73,274,851	0	73,274,851
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	123,706,089	0	123,706,089	84,111,775	0	84,111,775	39,594,314	0	39,594,314
4	488000	Miscellaneous Service Revenues	22,153	0	22,153	12,045	0	12,045	10,108	0	10,108
99	489300	Transportation For Others	4,581,958	0	4,581,958	4,119,927	0	4,119,927	462,031	0	462,031
99	493000	Rent from Gas Property	2,369	0	2,369	2,369	0	2,369	0	0	0
4	495XXX	Other Gas Revenues	5,177,081	377,982	5,555,063	3,536,268	272,846	3,809,114	1,640,813	105,136	1,745,949
99	496100	Provision for Rate Refund	(1,495,061)	0	(1,495,061)	0	0	0	(1,495,061)	0	(1,495,061)
		TOTAL OTHER OPERATING REVENUES	131,994,589	377,982	132,372,571	91,782,384	272,846	92,055,230	40,212,205	105,136	40,317,341
		TOTAL GAS REVENUES	368,621,333	377,982	368,999,315	255,134,277	272,846	255,407,123	113,487,056	105,136	113,592,192
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	257,343,417	0	257,343,417	175,891,912	0	175,891,912	81,451,505	0	81,451,505
99	808XXX	Net Natural Gas Storage Transactions	(8,594,683)	0	(8,594,683)	(5,010,165)	0	(5,010,165)	(3,584,518)	0	(3,584,518)
99	811000	Gas Used for Products Extraction	(1,243,747)	0	(1,243,747)	(847,383)	0	(847,383)	(396,364)	0	(396,364)
10	813000	Other Gas Expenses	0	1,070,870	1,070,870	0	743,334	743,334	0	327,536	327,536
99	813010	Gas Technology Institute (GTI) Expenses	107,052	0	107,052	75,818	0	75,818	31,234	0	31,234
		TOTAL PRODUCTION EXPENSES	247,612,039	1,070,870	248,682,909	170,110,182	743,334	170,853,516	77,501,857	327,536	77,829,393
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	12,613	12,613	0	8,863	8,863	0	3,750	3,750
1	824000	Other Expenses	0	512,571	512,571	0	360,184	360,184	0	152,387	152,387
1	837000	Other Equipment	0	494,795	494,795	0	347,692	347,692	0	147,103	147,103
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,019,979	1,019,979	0	716,739	716,739	0	303,240	303,240
G-DEPX		Depreciation Expense-Underground Storage	0	560,366	560,366	0	393,769	393,769	0	166,597	166,597
G-AMTX		Amortization Expense-Underground Storage	0	228	228	0	160	160	0	68	68
G-OTX		Taxes Other Than FIT	0	294,625	294,625	0	207,033	207,033	0	87,592	87,592
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT	0	855,219	855,219	0	600,962	600,962	0	254,257	254,257
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,875,198	1,875,198	0	1,317,701	1,317,701	0	557,497	557,497

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For Twelve Months Ended October 31, 2014	
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AVISTA UTILITIES

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

RESULTS OF OPERATIONS		Report ID:
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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	370,851	1,277,841	1,648,692	253,602	826,916	1,080,518	117,249	450,925	568,174
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,522,226	961,698	3,483,924	1,920,600	622,334	2,542,934	601,626	339,364	940,990
3	875000	Measuring & Reg Sta Exp-General	119,683	0	119,683	84,987	0	84,987	34,696	0	34,696
3	876000	Measuring & Reg Sta Exp-Industrial	2,675	0	2,675	1,001	0	1,001	1,674	0	1,674
3	877000	Measuring & Reg Sta Exp-City Gate	185,219	145	185,364	83,147	94	83,241	102,072	51	102,123
3	878000	Meter & House Regulator Expenses	740,814	1,234	742,048	212,522	799	213,321	528,292	435	528,727
3	879000	Customer Installation Expenses	1,713,767	103,848	1,817,615	1,078,939	67,202	1,146,141	634,828	36,646	671,474
3	880000	Other Expenses	1,374,528	618,033	1,992,561	888,073	399,942	1,288,015	486,455	218,091	704,546
3	881000	Rents	0	29,810	29,810	0	19,291	19,291	0	10,519	10,519
MAINTENANCE											
3	885000	Supervision & Engineering	123,435	(726)	122,709	55,512	(470)	55,042	67,923	(256)	67,667
3	887000	Mains	2,232,981	0	2,232,981	1,647,868	0	1,647,868	585,113	0	585,113
3	889000	Measuring & Reg Sta Exp-General	179,191	0	179,191	125,102	0	125,102	54,089	0	54,089
3	890000	Measuring & Reg Sta Exp-Industrial	246,715	0	246,715	156,288	0	156,288	90,427	0	90,427
3	891000	Measuring & Reg Sta Exp-City Gate	72,216	0	72,216	36,914	0	36,914	35,302	0	35,302
3	892000	Services	1,730,292	9,312	1,739,604	1,027,639	6,026	1,033,665	702,653	3,286	705,939
3	893000	Meters & House Regulators	962,067	797,663	1,759,730	566,249	516,184	1,082,433	395,818	281,479	677,297
3	894000	Other Equipment	862	185,842	186,704	772	120,262	121,034	90	65,580	65,670
TOTAL DISTRIBUTION OPERATING EXP			12,577,522	3,984,700	16,562,222	8,139,215	2,578,580	10,717,795	4,438,307	1,406,120	5,844,427
G-DEPX		Depreciation Expense-Distribution	12,536,535	63,110	12,599,645	8,386,875	43,408	8,430,283	4,149,660	19,702	4,169,362
G-OTX		Taxes Other Than FIT	17,751,813	0	17,751,813	14,913,227	0	14,913,227	2,838,586	0	2,838,586
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			30,288,348	63,110	30,351,458	23,300,102	43,408	23,343,510	6,988,246	19,702	7,007,948
TOTAL DISTRIBUTION EXPENSES			42,865,870	4,047,810	46,913,680	31,439,317	2,621,988	34,061,305	11,426,553	1,425,822	12,852,375
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	216,008	216,008	0	143,336	143,336	0	72,672	72,672
2	902000	Meter Reading Expenses	1,742,730	54,984	1,797,714	1,558,783	36,486	1,595,269	183,947	18,498	202,445
G-903	903XXX	Customer Records & Collection Expenses	1,068,905	4,155,513	5,224,418	760,791	2,757,474	3,518,265	308,114	1,398,039	1,706,153
2	904000	Uncollectible Accounts	347	1,688,570	1,688,917	0	1,120,484	1,120,484	347	568,086	568,433
2	905000	Misc Customer Accounts	0	148,644	148,644	0	98,636	98,636	0	50,008	50,008
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,811,982	6,263,719	9,075,701	2,319,574	4,156,416	6,475,990	492,408	2,107,303	2,599,711
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,678,704	160,370	5,839,074	5,610,802	106,417	5,717,219	67,902	53,953	121,855
2	909000	Advertising	1,779	595,814	597,593	1,779	395,364	397,143	0	200,450	200,450



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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	910000	Misc Customer Service & Info Exp	0	115,245	115,245	0	76,473	76,473	0	38,772	38,772
		TOTAL CUSTOMER SERVICE & INFO EXP	5,680,483	871,429	6,551,912	5,612,581	578,254	6,190,835	67,902	293,175	361,077

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	
2	913000	Advertising	0	0	0	0	0	0	0	0	
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	110,378	6,240,970	6,351,348	70,467	4,505,044	4,575,511	39,911	1,735,926	1,775,837
4	921000	Office Supplies & Expenses	12	1,166,005	1,166,017	11	841,681	841,692	1	324,324	324,325
4	922000	Admin. Expenses Transferred - Credit	0	(20,166)	(20,166)	0	(14,557)	(14,557)	0	(5,609)	(5,609)
4	923000	Outside Services Employed	0	3,005,754	3,005,754	0	2,169,704	2,169,704	0	836,050	836,050
4	924000	Property Insurance Premium	0	334,180	334,180	0	241,228	241,228	0	92,952	92,952
4	925XXX	Injuries and Damages	6,122	841,249	847,371	6,080	607,256	613,336	42	233,993	234,035
4	926XXX	Employee Pensions and Benefits	63	341,143	341,206	63	246,254	246,317	0	94,889	94,889
4	928000	Regulatory Commission Expenses	805,244	215,768	1,021,012	578,369	155,752	734,121	226,875	60,016	286,891
4	930000	Miscellaneous General Expenses	43,339	941,799	985,138	29,813	679,838	709,651	13,526	261,961	275,487
4	931000	Rents	8,363	215,192	223,555	8,363	155,336	163,699	0	59,856	59,856
4	935000	Maintenance of General Plant	450,021	2,080,404	2,530,425	359,237	1,501,740	1,860,977	90,784	578,664	669,448
TOTAL ADMIN & GEN OPERATING EXP			1,423,542	15,362,298	16,785,840	1,052,403	11,089,276	12,141,679	371,139	4,273,022	4,644,161
G-DEPX		Depreciation Expense-General Plant	361,261	3,143,778	3,505,039	254,932	2,269,336	2,524,268	106,329	874,442	980,771
G-AMTX		Amortization Expense - General Plant - 303000	28,430	83,490	111,920	24,372	60,267	84,639	4,058	23,223	27,281
G-AMTX		Amortization Expense - Misc IT Intangible Plant	2,292	2,437,833	2,440,125	0	1,759,750	1,759,750	2,292	678,083	680,375
G-AMTX		Amortization Expense-General Plant - 390200, (	0	5,720	5,720	0	4,129	4,129	0	1,591	1,591
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	(170,234)	0	(170,234)	(170,234)	0	(170,234)	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	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	(27)	0	(27)	(27)	0	(27)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			221,722	5,670,821	5,892,543	109,043	4,093,482	4,202,525	112,679	1,577,339	1,690,018
TOTAL ADMIN & GENERAL EXPENSES			1,645,264	21,033,119	22,678,383	1,161,446	15,182,758	16,344,204	483,818	5,850,361	6,334,179
TOTAL EXPENSES BEFORE FIT			300,615,638	35,162,145	335,777,783	210,643,100	24,600,451	235,243,551	89,972,538	10,561,694	100,534,232
NET OPERATING INCOME (LOSS) BEFORE FIT					33,221,532		20,163,572			13,057,960	
G-FIT		FEDERAL INCOME TAX			6,914,485			3,672,884		3,241,601	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended October 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT		DEFERRED FEDERAL INCOME TAX			3,093,742			2,291,439			802,303
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(34,956)			(21,730)			(13,226)
		GAS NET OPERATING INCOME (LOSS)			23,248,261			14,220,979			9,027,282

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended October 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%		70.270%		29.730%		
G-ALL	2	Number of Customers		100.000%		66.357%		33.643%		
G-ALL	3	Direct Distribution Operating Expense		100.000%		64.712%		35.288%		
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		72.185%		27.815%		
G-ALL	10	Actual Annual Throughput		100.000%		69.414%		30.586%		
G-ALL	99	Not Allocated		0.000%		0.000%		0.000%		

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12E</b>
For Twelve Months Ended October 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	222,836,126	0	222,836,126	151,363,991	0	151,363,991	71,472,135	0	71,472,135
1	804001	Pipeline Demand Costs	25,673,702	0	25,673,702	18,040,910	0	18,040,910	7,632,792	0	7,632,792
1	804002	Transport Variable Charges	546,510	0	546,510	384,033	0	384,033	162,477	0	162,477
6	804010	Gas Costs - Fixed Hedge	56,802	0	56,802	48,388	0	48,388	8,414	0	8,414
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	332,076	0	332,076	223,547	0	223,547	108,529	0	108,529
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	(871,645)	0	(871,645)	(606,230)	0	(606,230)	(265,415)	0	(265,415)
6	804700	Gas Costs - Offsystem Bookout	553,768	0	553,768	376,232	0	376,232	177,536	0	177,536
6	804711	Gas Costs - Offsystem Bookout Offset	(553,768)	0	(553,768)	(376,232)	0	(376,232)	(177,536)	0	(177,536)
6	804730	Gas Costs - Intracompany LDC Gas	5,944,704	0	5,944,704	4,124,939	0	4,124,939	1,819,765	0	1,819,765
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	766,986	0	766,986	756,389	0	756,389	10,597	0	10,597
99	805111	Amortize ID Holdback	(1,156,780)	0	(1,156,780)	0	0	0	(1,156,780)	0	(1,156,780)
99	805120	Gas Expense - Rate Deferrals	3,214,936	0	3,214,936	1,555,945	0	1,555,945	1,658,991	0	1,658,991
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>257,343,417</b>	<b>0</b>	<b>257,343,417</b>	<b>175,891,912</b>	<b>0</b>	<b>175,891,912</b>	<b>81,451,505</b>	<b>0</b>	<b>81,451,505</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	68.781%	31.219%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 903</b>	<b>G-903-12E</b>
For Twelve Months Ended October 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records & Collections	1,068,905	4,155,513	5,224,418	760,791	2,757,474	3,518,265	308,114	1,398,039	1,706,153
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		1,068,905	4,155,513	5,224,418	760,791	2,757,474	3,518,265	308,114	1,398,039	1,706,153

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.357%	33.643%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.850%	32.150%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended October 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi: Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	224,468	160,370	384,838	156,566	106,417	262,983	67,902	53,953	121,855
99	908600 Public Purpose Tariff Rider Expense Offset	5,414,408	0	5,414,408	5,414,408	0	5,414,408	0	0	0
99	908610 Limited Income Tax Refund Program	146,644	0	146,644	146,644	0	146,644	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	(106,816)	0	(106,816)	(106,816)	0	(106,816)	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	5,678,704	160,370	5,839,074	5,610,802	106,417	5,717,219	67,902	53,953	121,855

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.357%	33.643%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended October 31, 2014 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.42%	53.42%
2	Cost of Debt		5.367%	5.407%
	Total Cost of Debt		2.867%	2.888%
	Total Weighted Cost		2.867%	2.888%
G-APL	Net Rate Base	366,500,626	247,632,490	118,868,136
	Interest Deduction for FIT Calculation	10,532,535	7,099,623	3,432,912
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			



RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended October 31, 2014				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	368,999,315	255,407,123	113,592,192
G-OPS	Operating & Maintenance Expense	298,678,563	207,096,554	91,582,009
G-OPS	Book Deprec/Amort and Reg Amortizations	19,052,782	13,026,737	6,026,045
G-OTX	Taxes Other than FIT	18,046,438	15,120,260	2,926,178
	Net Operating Income Before FIT	33,221,532	20,163,572	13,057,960
G-INT	Less: Interest Expense	10,532,535	7,099,623	3,432,912
G-SCM	Schedule M Adjustments	(2,933,325)	(2,569,994)	(363,331)
	Taxable Net Operating Income	19,755,672	10,493,955	9,261,717
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	6,914,485	3,672,884	3,241,601
G-DTE	Deferred FIT	3,093,742	2,291,439	802,303
99	411400 Amortized Investment Tax Credit	(34,956)	(21,730)	(13,226)
	Total FIT/Deferred FIT & ITC	9,973,271	5,942,593	4,030,678
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ITEMS**  
For Twelve Months Ended October 31, 2014  
Ending Balance Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	12,928,518	6,294,523	19,223,041	8,666,178	4,530,818	13,196,996	4,262,340	1,763,705	6,026,045
12	997001	Contributions In Aid of Construction	0	259,693	259,693	0	176,202	176,202	0	83,491	83,491
2	997002	Injuries and Damages	0	(320,000)	(320,000)	0	(212,342)	(212,342)	0	(107,658)	(107,658)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	378,973	378,973	0	273,562	273,562	0	105,411	105,411
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	2,825,142	0	2,825,142	2,312,334	0	2,312,334	512,808	0	512,808
4	997015	Airplane Lease Payments	0	115,485	115,485	0	83,363	83,363	0	32,122	32,122
12	997016	Redemption Expense Amortization	0	351,813	351,813	0	238,705	238,705	0	113,108	113,108
4	997020	FAS87 Current Pension Accrual	0	324,157	324,157	0	233,993	233,993	0	90,164	90,164
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(170,434)	0	(170,434)	(170,434)	0	(170,434)	0	0	0
12	997032	Interest Rate Swaps	0	1,199,331	1,199,331	0	813,746	813,746	0	385,585	385,585
4	997033	DSM Tariff Rider	(171,205)	(1)	(171,206)	(94,402)	(1)	(94,403)	(76,803)	0	(76,803)
12	997048	AFUDC	0	(332,431)	(332,431)	0	(225,554)	(225,554)	0	(106,877)	(106,877)
11	997049	Tax Depreciation	0	(28,316,517)	(28,316,517)	0	(19,282,699)	(19,282,699)	0	(9,033,818)	(9,033,818)
1	997055	Deferred Gas Exchange	0	(1,375,010)	(1,375,010)	0	(966,220)	(966,220)	0	(408,790)	(408,790)
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	(106,816)	0	(106,816)	(106,816)	0	(106,816)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,529,571	1,529,571	0	1,041,592	1,041,592	0	487,979	487,979
4	997081	Deferred Compensation	0	25,505	25,505	0	18,411	18,411	0	7,094	7,094
4	997082	Meal Disallowances	0	107,168	107,168	0	77,359	77,359	0	29,809	29,809
4	997083	Paid Time Off	0	106,155	106,155	0	76,628	76,628	0	29,527	29,527
2	997084	Customer Uncollectibles	0	(82,006)	(82,006)	0	(54,417)	(54,417)	0	(27,589)	(27,589)
99	997098	Provision for Rate Refund	1,495,061	0	1,495,061	0	0	0	1,495,061	0	1,495,061
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>16,800,266</b>	<b>(19,733,591)</b>	<b>(2,933,325)</b>	<b>10,606,860</b>	<b>(13,176,854)</b>	<b>(2,569,994)</b>	<b>6,193,406</b>	<b>(6,556,737)</b>	<b>(363,331)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers	100.000%	66.357%	33.643%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	68.781%	31.219%
G-ALL	11	Book Depreciation	100.000%	68.097%	31.903%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.850%	32.150%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12E</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended October 31, 2014 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	4,354,232	2,907,495	1,446,737
99	410100	Deferred Federal Income Tax Exp	(1,392,497)	(716,624)	(675,873)
		<b>SUBTOTAL</b>	<b>2,961,735</b>	<b>2,190,871</b>	<b>770,864</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	94,621	63,182	31,439
99	411100	Deferred Federal Income Tax Exp	37,386	37,386	0
		<b>SUBTOTAL</b>	<b>132,007</b>	<b>100,568</b>	<b>31,439</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>3,093,742</b>	<b>2,291,439</b>	<b>802,303</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.774%	33.226%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended October 31, 2014	
Ending Balance 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	294,625	294,625	0	207,033	207,033	0	87,592	87,592
		TOTAL UNDERGROUND STORAGE TAX	0	294,625	294,625	0	207,033	207,033	0	87,592	87,592
		DISTRIBUTION									
99	408110	State Excise Tax	6,331,801	0	6,331,801	6,331,801	0	6,331,801	0	0	0
99	408120	Municipal Occupation & License Tax	7,461,176	0	7,461,176	6,127,293	0	6,127,293	1,333,883	0	1,333,883
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	3,801,959	0	3,801,959	2,454,133	0	2,454,133	1,347,826	0	1,347,826
99	409100	State Income Tax	156,877	0	156,877	0	0	0	156,877	0	156,877
		TOTAL DISTRIBUTION TAX	17,751,813	0	17,751,813	14,913,227	0	14,913,227	2,838,586	0	2,838,586
		TOTAL TAXES OTHER THAN FIT	17,751,813	294,625	18,046,438	14,913,227	207,033	15,120,260	2,838,586	87,592	2,926,178

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
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RESULTS OF OPERATIONS
<b>GAS UTILITY PLANT</b>
For Twelve Months Ended October 31, 2014
Ending Balance Basis

Report ID: <b>G-PLT-12E</b>
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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	1,711,292	2,914,923	1,022,594	1,235,296	2,257,890	181,037	475,996	657,033
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	14,899,729	14,911,188	0	10,755,369	10,755,369	11,459	4,144,360	4,155,819
		TOTAL INTANGIBLE PLANT	1,215,090	16,611,021	17,826,111	1,022,594	11,990,665	13,013,259	192,496	4,620,356	4,812,852
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,805	466,805	0	328,024	328,024	0	138,781	138,781
1	351XXX	Structures & Improvements	0	1,603,169	1,603,169	0	1,126,547	1,126,547	0	476,622	476,622
1	352XXX	Wells	0	18,543,344	18,543,344	0	13,030,408	13,030,408	0	5,512,936	5,512,936
1	353000	Lines	0	1,044,477	1,044,477	0	733,954	733,954	0	310,523	310,523
1	354000	Compressor Station Equipment	0	11,730,393	11,730,393	0	8,242,947	8,242,947	0	3,487,446	3,487,446
1	355000	Measuring & Regulating Equipment	0	397,437	397,437	0	279,279	279,279	0	118,158	118,158
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,718,541	1,718,541	0	1,207,619	1,207,619	0	510,922	510,922
		TOTAL UNDERGROUND STORAGE PLANT	0	35,907,879	35,907,879	0	25,232,467	25,232,467	0	10,675,412	10,675,412
		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	806,716	0	806,716	539,668	0	539,668	267,048	0	267,048
6	376000	Mains	259,832,197	2,512,521	262,344,718	171,567,452	1,728,137	173,295,589	88,264,745	784,384	89,049,129
6	378000	Measuring & Reg Station Equip-General	5,296,165	125,845	5,422,010	3,209,571	86,557	3,296,128	2,086,594	39,288	2,125,882
6	379000	Measuring & Reg Station Equip-City Gate	6,209,503	0	6,209,503	1,902,059	0	1,902,059	4,307,444	0	4,307,444
6	380000	Services	174,616,420	0	174,616,420	119,739,120	0	119,739,120	54,877,300	0	54,877,300
6	381000	Meters	67,393,541	0	67,393,541	45,143,261	0	45,143,261	22,250,280	0	22,250,280
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	3,261,310	0	3,261,310	2,548,327	0	2,548,327	712,983	0	712,983
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	517,677,185	2,638,366	520,315,551	344,822,986	1,814,694	346,637,680	172,854,199	823,672	173,677,871
		GENERAL PLANT									
4	389XXX	Land & Land Rights	671,090	844,463	1,515,553	577,703	609,576	1,187,279	93,387	234,887	328,274
4	390XXX	Structures & Improvements	4,955,113	17,900,848	22,855,961	3,740,480	12,921,727	16,662,207	1,214,633	4,979,121	6,193,754
4	391XXX	Office Furniture & Equipment	23,726	10,577,105	10,600,831	8,237	7,635,083	7,643,320	15,489	2,942,022	2,957,511
4	392XXX	Transportation Equipment	8,538,755	1,912,390	10,451,145	6,480,677	1,380,459	7,861,136	2,058,078	531,931	2,590,009
4	393000	Stores Equipment	152,701	548,342	701,043	114,607	395,821	510,428	38,094	152,521	190,615
4	394000	Tools, Shop & Garage Equipment	2,642,074	3,810,430	6,452,504	2,038,698	2,750,559	4,789,257	603,376	1,059,871	1,663,247

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended October 31, 2014  
Ending Balance Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	62,831	283,128	345,959	47,386	204,376	251,762	15,445	78,752	94,197
4	396XXX	Power Operated Equipment	3,622,209	1,105,962	4,728,171	2,695,717	798,339	3,494,056	926,492	307,623	1,234,115
4	397XXX	Communications Equipment	2,247,751	8,427,655	10,675,406	826,254	6,083,503	6,909,757	1,421,497	2,344,152	3,765,649
4	398000	Miscellaneous Equipment	1,065	140,362	141,427	1,065	101,320	102,385	0	39,042	39,042
		<b>TOTAL GENERAL PLANT</b>	<b>22,917,315</b>	<b>45,550,685</b>	<b>68,468,000</b>	<b>16,530,824</b>	<b>32,880,763</b>	<b>49,411,587</b>	<b>6,386,491</b>	<b>12,669,922</b>	<b>19,056,413</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>541,809,590</b>	<b>100,707,951</b>	<b>642,517,541</b>	<b>362,376,404</b>	<b>71,918,589</b>	<b>434,294,993</b>	<b>179,433,186</b>	<b>28,789,362</b>	<b>208,222,548</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(13,389,768)	(13,389,768)	0	(9,408,990)	(9,408,990)	0	(3,980,778)	(3,980,778)
G-ADEP		Distribution Plant	(174,358,089)	(1,472,692)	(175,830,781)	(115,731,326)	(1,012,932)	(116,744,258)	(58,626,763)	(459,760)	(59,086,523)
G-ADEP		General Plant	(6,840,885)	(13,512,797)	(20,353,682)	(4,314,560)	(9,754,212)	(14,068,772)	(2,526,325)	(3,758,585)	(6,284,910)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(181,198,974)</b>	<b>(28,375,257)</b>	<b>(209,574,231)</b>	<b>(120,045,886)</b>	<b>(20,176,134)</b>	<b>(140,222,020)</b>	<b>(61,153,088)</b>	<b>(8,199,123)</b>	<b>(69,352,211)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAAMT		General Plant - 303000	(162,971)	(137,868)	(300,839)	(112,560)	(99,520)	(212,080)	(50,411)	(38,348)	(88,759)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(7,075,594)	(7,075,594)	0	(5,107,518)	(5,107,518)	0	(1,968,076)	(1,968,076)
G-AAAMT		Underground Storage	0	(239,821)	(239,821)	0	(168,522)	(168,522)	0	(71,299)	(71,299)
G-AAAMT		General Plant - 390200, 396200	(4,612)	(42,002)	(46,614)	(3,643)	(30,319)	(33,962)	(969)	(11,683)	(12,652)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(167,583)</b>	<b>(7,495,285)</b>	<b>(7,662,868)</b>	<b>(116,203)</b>	<b>(5,405,879)</b>	<b>(5,522,082)</b>	<b>(51,380)</b>	<b>(2,089,406)</b>	<b>(2,140,786)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(181,366,557)</b>	<b>(35,870,542)</b>	<b>(217,237,099)</b>	<b>(120,162,089)</b>	<b>(25,582,013)</b>	<b>(145,744,102)</b>	<b>(61,204,468)</b>	<b>(10,288,529)</b>	<b>(71,492,997)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>360,443,033</b>	<b>64,837,409</b>	<b>425,280,442</b>	<b>242,214,315</b>	<b>46,336,576</b>	<b>288,550,891</b>	<b>118,228,718</b>	<b>18,500,833</b>	<b>136,729,551</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(75,212,532)	(75,212,532)	0	(51,031,703)	(51,031,703)	0	(24,180,829)	(24,180,829)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(19,404,935)	(19,404,935)	0	(13,988,822)	(13,988,822)	0	(5,416,113)	(5,416,113)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(108,306)	(108,306)	0	(78,181)	(78,181)	0	(30,125)	(30,125)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,034,376)	(1,034,376)	0	(701,824)	(701,824)	0	(332,552)	(332,552)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(95,760,149)</b>	<b>(95,760,149)</b>	<b>0</b>	<b>(65,800,530)</b>	<b>(65,800,530)</b>	<b>0</b>	<b>(29,959,619)</b>	<b>(29,959,619)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>360,443,033</b>	<b>(30,922,740)</b>	<b>329,520,293</b>	<b>242,214,315</b>	<b>(19,463,954)</b>	<b>222,750,361</b>	<b>118,228,718</b>	<b>(11,458,786)</b>	<b>106,769,932</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	68.781%	31.219%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.850%	32.150%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended October 31, 2014	
Ending Balance 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	360,443,033	(30,922,740)	329,520,293	242,214,315	(19,463,954)	222,750,361	118,228,718	(11,458,786)	106,769,932
	OTHER ADJUSTMENTS:									
4	253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,027,219	4,027,219	0	1,703,845	1,703,845
1	164100 Gas Inventory--Jackson Prairie	0	30,445,177	30,445,177	0	21,393,826	21,393,826	0	9,051,351	9,051,351
4	252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99	235199 Customer Deposits	(527,112)	0	(527,112)	(527,112)	0	(527,112)	0	0	0
C-WKC	Working Capital	0	1,412,436	1,412,436	0	0	0	0	1,412,436	1,412,436
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(608,344)	37,588,677	36,980,333	(538,916)	25,421,045	24,882,129	(69,428)	12,167,632	12,098,204
	NET RATE BASE	359,834,689	6,665,937	366,500,626	241,675,399	5,957,091	247,632,490	118,159,290	708,846	118,868,136

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended October 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
Steam (ED-AN)	7,768,583	7,768,583											
Hydro (ED-AN)	8,193,592	8,193,592											
Other (ED-AN)	9,343,016	9,343,016											
<b>Total Electric Production</b>	<b>25,305,191</b>	<b>25,305,191</b>											
<b>Electric Transmission</b>													
ED-AN	10,315,097	10,315,097											
<b>Total Electric Transmission</b>	<b>10,315,097</b>	<b>10,315,097</b>											
<b>Electric Distribution</b>													
ED-AN	243	243											
ED-ID	14,353,826	14,353,826											
ED-WA	23,588,284	23,588,284											
<b>Total Electric Distribution</b>	<b>37,942,353</b>	<b>37,942,353</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	560,366		560,366			560,366	560,366		393,769	393,769		166,597	166,597
GD-OR	113,743			113,743									
<b>Total Gas Underground Storage</b>	<b>674,109</b>		<b>560,366</b>	<b>113,743</b>		<b>560,366</b>	<b>560,366</b>		<b>393,769</b>	<b>393,769</b>		<b>166,597</b>	<b>166,597</b>
<b>Gas Distribution</b>													
6 GD-AN	63,110		63,110			63,110	63,110		43,408	43,408		19,702	19,702
GD-ID	4,149,660		4,149,660		4,149,660	4,149,660	4,149,660				4,149,660		4,149,660
GD-WA	8,386,875		8,386,875		8,386,875	8,386,875	8,386,875	8,386,875		8,386,875			8,386,875
GD-OR	4,675,764			4,675,764									
<b>Total Gas Distribution</b>	<b>17,275,409</b>		<b>12,599,645</b>	<b>4,675,764</b>	<b>12,536,535</b>	<b>63,110</b>	<b>12,599,645</b>	<b>8,386,875</b>	<b>43,408</b>	<b>8,430,283</b>	<b>4,149,660</b>	<b>19,702</b>	<b>4,169,362</b>
<b>General Plant</b>													
ED-AN	2,654,912	2,654,912											
ED-ID	153,919	153,919											
ED-WA	985,419	985,419											
7,4 CD-AA	14,280,540	10,180,597	2,830,689	1,269,254		2,830,689	2,830,689		2,043,333	2,043,333		787,356	787,356
9,4 CD-AN	707,341	556,260	151,081			151,081	151,081		109,058	109,058		42,023	42,023
9 CD-ID	272,934	214,638	58,296		58,296	58,296	58,296				58,296		58,296
9 CD-WA	169,810	133,540	36,270		36,270	36,270	36,270	36,270		36,270			36,270
8,4 GD-AA	187,243		128,696	58,547		128,696	128,696		92,899	92,899		35,797	35,797
4 GD-AN	33,312		33,312			33,312	33,312		24,046	24,046		9,266	9,266
GD-ID	48,033		48,033		48,033	48,033	48,033				48,033		48,033
GD-WA	218,662		218,662		218,662	218,662	218,662	218,662		218,662			218,662
GD-OR	243,673			243,673									
<b>Total General Plant</b>	<b>19,955,798</b>	<b>14,879,285</b>	<b>3,505,039</b>	<b>1,571,474</b>	<b>361,261</b>	<b>3,143,778</b>	<b>3,505,039</b>	<b>254,932</b>	<b>2,269,336</b>	<b>2,524,268</b>	<b>106,329</b>	<b>874,442</b>	<b>980,771</b>
<b>Total Depreciation Expense</b>	<b>111,467,957</b>	<b>88,441,926</b>	<b>16,665,050</b>	<b>6,360,981</b>	<b>12,897,796</b>	<b>3,767,254</b>	<b>16,665,050</b>	<b>8,641,807</b>	<b>2,706,513</b>	<b>11,348,320</b>	<b>4,255,989</b>	<b>1,060,741</b>	<b>5,316,730</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended October 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	68.781%	31.219%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12E</b>
For Twelve Months Ended October 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	160,653	160,653												
<b>Total Production/Transmission</b>		<b>1,079,053</b>	<b>1,079,053</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	410,716	292,800	81,412	36,504		81,412	81,412		58,767	58,767		22,645	22,645	
9,4	CD-AN	9,729	7,651	2,078			2,078	2,078		1,500	1,500		578	578	
	GD-ID	4,058		4,058			4,058	4,058				4,058		4,058	
	GD-WA	24,372		24,372			24,372	24,372	24,372		24,372				
	GD-OR	7,965			7,965										
<b>Total General Plant - 303000</b>		<b>456,840</b>	<b>300,451</b>	<b>111,920</b>	<b>44,469</b>		<b>28,430</b>	<b>83,490</b>	<b>111,920</b>	<b>24,372</b>	<b>60,267</b>	<b>84,639</b>	<b>4,058</b>	<b>23,223</b>	<b>27,281</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	10,745,465	7,660,442	2,129,966	955,057			2,129,966	2,129,966		1,537,516	1,537,516		592,450	592,450
9,4	CD-AN	10,098	7,941	2,157			2,157	2,157		1,557	1,557		600	600	
9,4	CD-ID	10,730	8,438	2,292			2,292	2,292				2,292		2,292	
	ED-AN	189,923	189,923												
	ED-ID	4,747	4,747												
	ED-WA	732,189	732,189												
8,4	GD-AA	442,200		303,933	138,267		303,933	303,933		219,394	219,394		84,539	84,539	
4	GD-AN	1,777		1,777			1,777	1,777		1,283	1,283		494	494	
	GD-OR	250			250										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>12,137,379</b>	<b>8,603,680</b>	<b>2,440,125</b>	<b>1,093,574</b>		<b>2,292</b>	<b>2,437,833</b>	<b>2,440,125</b>		<b>1,759,750</b>	<b>1,759,750</b>	<b>2,292</b>	<b>678,083</b>	<b>680,375</b>
<b>Gas Underground Storage</b>															
1	GD-AN	228		228			228	228		160	160		68	68	
<b>Total Gas Underground Storage</b>		<b>228</b>		<b>228</b>			<b>228</b>	<b>228</b>		<b>160</b>	<b>160</b>		<b>68</b>	<b>68</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	28,856	20,571	5,720	2,565		5,720	5,720		4,129	4,129		1,591	1,591	
4	ED-AN	9,779	9,779												
	GD-OR	2,878			2,878										
<b>Total General Plant- 390200, 396200</b>		<b>41,513</b>	<b>30,350</b>	<b>5,720</b>	<b>5,443</b>		<b>5,720</b>	<b>5,720</b>		<b>4,129</b>	<b>4,129</b>		<b>1,591</b>	<b>1,591</b>	
<b>Total Amortization Expense</b>		<b>13,742,010</b>	<b>10,040,531</b>	<b>2,557,993</b>	<b>1,143,486</b>		<b>30,722</b>	<b>2,527,271</b>	<b>2,557,993</b>	<b>24,372</b>	<b>1,824,306</b>	<b>1,848,678</b>	<b>6,350</b>	<b>702,965</b>	<b>709,315</b>

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended October 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(290,284,760)	(290,284,760)											
	Hydro (ED-AN)	(129,348,916)	(129,348,916)											
	Other (ED-AN)	(92,144,683)	(92,144,683)											
<b>Total Electric Production</b>		<b>(511,778,359)</b>	<b>(511,778,359)</b>											
<b>Electric Transmission</b>														
	ED-AN	(193,212,784)	(193,212,784)											
<b>Total Electric Transmission</b>		<b>(193,212,784)</b>	<b>(193,212,784)</b>											
<b>Electric Distribution</b>														
	ED-AN	351	351											
	ED-ID	(162,131,994)	(162,131,994)											
	ED-WA	(259,459,288)	(259,459,288)											
<b>Total Electric Distribution</b>		<b>(421,590,931)</b>	<b>(421,590,931)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(13,389,768)	(13,389,768)		(13,389,768)	(13,389,768)		(9,408,990)	(9,408,990)		(3,980,778)	(3,980,778)		
	GD-OR	(609,620)		(609,620)										
<b>Total Gas Underground Storage</b>		<b>(13,999,388)</b>	<b>(13,389,768)</b>	<b>(609,620)</b>	<b>(13,389,768)</b>	<b>(13,389,768)</b>		<b>(9,408,990)</b>	<b>(9,408,990)</b>		<b>(3,980,778)</b>	<b>(3,980,778)</b>		
<b>Gas Distribution</b>														
6	GD-AN	(1,472,692)	(1,472,692)			(1,472,692)	(1,472,692)	(1,012,932)	(1,012,932)		(459,760)	(459,760)		
	GD-ID	(58,626,763)	(58,626,763)		(58,626,763)	(58,626,763)				(58,626,763)		(58,626,763)		
	GD-WA	(115,731,326)	(115,731,326)		(115,731,326)	(115,731,326)	(115,731,326)		(115,731,326)					
	GD-OR	(91,720,165)		(91,720,165)										
<b>Total Gas Distribution</b>		<b>(267,550,946)</b>	<b>(175,830,781)</b>	<b>(91,720,165)</b>	<b>(174,358,089)</b>	<b>(1,472,692)</b>	<b>(175,830,781)</b>	<b>(115,731,326)</b>	<b>(1,012,932)</b>	<b>(116,744,258)</b>	<b>(58,626,763)</b>	<b>(459,760)</b>	<b>(59,086,523)</b>	
<b>General Plant</b>														
	ED-AN	(38,792,912)	(38,792,912)											
	ED-ID	(6,894,239)	(6,894,239)											
	ED-WA	(14,858,881)	(14,858,881)											
7,4	CD-AA	(41,507,867)	(29,590,958)	(8,227,690)	(3,689,219)	(8,227,690)	(8,227,690)	(5,939,158)	(5,939,158)		(2,288,532)	(2,288,532)		
9,4	CD-AN	(11,380,677)	(8,949,878)	(2,430,799)		(2,430,799)	(2,430,799)	(1,754,672)	(1,754,672)		(676,127)	(676,127)		
9	CD-ID	(5,120,614)	(4,026,902)	(1,093,712)		(1,093,712)	(1,093,712)			(1,093,712)		(1,093,712)		
9	CD-WA	(2,433,900)	(1,914,043)	(519,857)		(519,857)	(519,857)	(519,857)	(519,857)					
8,4	GD-AA	(1,635,861)		(1,124,360)	(511,501)	(1,124,360)	(1,124,360)	(811,619)	(811,619)		(312,741)	(312,741)		
4	GD-AN	(1,729,948)		(1,729,948)		(1,729,948)	(1,729,948)	(1,248,763)	(1,248,763)		(481,185)	(481,185)		
	GD-ID	(1,432,613)		(1,432,613)		(1,432,613)	(1,432,613)			(1,432,613)		(1,432,613)		
	GD-WA	(3,794,703)		(3,794,703)		(3,794,703)	(3,794,703)	(3,794,703)	(3,794,703)					
	GD-OR	(4,172,172)		(4,172,172)										
<b>Total General Plant</b>		<b>(133,754,387)</b>	<b>(105,027,813)</b>	<b>(20,353,682)</b>	<b>(8,372,892)</b>	<b>(6,840,885)</b>	<b>(13,512,797)</b>	<b>(20,353,682)</b>	<b>(4,314,560)</b>	<b>(9,754,212)</b>	<b>(14,068,772)</b>	<b>(2,526,325)</b>	<b>(3,758,585)</b>	<b>(6,284,910)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,541,886,795)</b>	<b>(1,231,609,887)</b>	<b>(209,574,231)</b>	<b>(100,702,677)</b>	<b>(181,198,974)</b>	<b>(28,375,257)</b>	<b>(209,574,231)</b>	<b>(120,045,886)</b>	<b>(20,176,134)</b>	<b>(140,222,020)</b>	<b>(61,153,088)</b>	<b>(8,199,123)</b>	<b>(69,352,211)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended October 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	68.781%	31.219%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAAMT-12E</b>
For Twelve Months Ended October 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Total	Assigned or	Assigned or	Assigned or	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
			Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(8,151,487)	(8,151,487)											
Misc Intangible Plt (303000)	ED-AN	(846,617)	(846,617)											
<b>Total Production/Transmission</b>		<b>(8,998,104)</b>	<b>(8,998,104)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(117,057)	(117,057)											
Misc Intangible Plt (303000)	ED-WA	(27,558)	(27,558)											
<b>Total Distribution</b>		<b>(144,615)</b>	<b>(144,615)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(624,452)	(445,172)	(123,779)	(55,501)		(123,779)	(123,779)		(89,350)	(89,350)		(34,429)	(34,429)
9,4	CD-AN	(65,960)	(51,871)	(14,089)			(14,089)	(14,089)		(10,170)	(10,170)		(3,919)	(3,919)
	GD-ID	(50,411)		(50,411)		(50,411)	(50,411)	(50,411)				(50,411)		(50,411)
	GD-WA	(112,560)		(112,560)		(112,560)	(112,560)	(112,560)	(112,560)					
	GD-OR	(63,136)			(63,136)									
<b>Total General Plant - 303000</b>		<b>(916,519)</b>	<b>(497,043)</b>	<b>(300,839)</b>	<b>(118,637)</b>	<b>(162,971)</b>	<b>(137,868)</b>	<b>(300,839)</b>	<b>(112,560)</b>	<b>(99,520)</b>	<b>(212,080)</b>	<b>(50,411)</b>	<b>(38,348)</b>	<b>(88,759)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(30,091,786)	(21,452,434)	(5,964,794)	(2,674,558)		(5,964,794)	(5,964,794)		(4,305,687)	(4,305,687)		(1,659,107)	(1,659,107)
9,4	CD-AN	(14,741)	(11,592)	(3,149)			(3,149)	(3,149)		(2,273)	(2,273)		(876)	(876)
9	CD-ID	(16,541)	(13,008)	(3,533)		(3,533)	(3,533)	(3,533)				(3,533)		(3,533)
	ED-AN	(609,493)	(609,493)											
	ED-ID	(12,448)	(12,448)											
	ED-WA	(1,564,135)	(1,564,135)											
8,4	GD-AA	(1,595,305)		(1,096,485)	(498,820)		(1,096,485)	(1,096,485)		(791,498)	(791,498)		(304,987)	(304,987)
4	GD-AN	(11,166)		(11,166)			(11,166)	(11,166)		(8,060)	(8,060)		(3,106)	(3,106)
	GD-OR	(1,193)			(1,193)									
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(33,916,808)</b>	<b>(23,663,110)</b>	<b>(7,079,127)</b>	<b>(3,174,571)</b>		<b>(7,075,594)</b>	<b>(7,079,127)</b>		<b>(5,107,518)</b>	<b>(5,107,518)</b>		<b>(1,968,076)</b>	<b>(1,971,609)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	(239,821)		(239,821)			(239,821)	(239,821)		(168,522)	(168,522)		(71,299)	(71,299)
<b>Total Gas Underground Storage</b>		<b>(239,821)</b>		<b>(239,821)</b>			<b>(239,821)</b>	<b>(239,821)</b>		<b>(168,522)</b>	<b>(168,522)</b>		<b>(71,299)</b>	<b>(71,299)</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(211,895)	(151,060)	(42,002)	(18,833)		(42,002)	(42,002)		(30,319)	(30,319)		(11,683)	(11,683)
9	CD-ID	(4,537)	(3,568)	(969)		(969)	(969)	(969)				(969)		(969)
9	CD-WA	(8,332)	(6,552)	(1,780)		(1,780)	(1,780)	(1,780)	(1,780)					
4	ED-AN	(62,348)	(62,348)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)	(1,863)	(1,863)					
	GD-OR	(10,432)			(10,432)									
<b>Total General Plant - 390200, 396200</b>		<b>(410,085)</b>	<b>(334,206)</b>	<b>(46,614)</b>	<b>(29,265)</b>	<b>(4,612)</b>	<b>(42,002)</b>	<b>(46,614)</b>	<b>(3,643)</b>	<b>(30,319)</b>	<b>(33,962)</b>	<b>(969)</b>	<b>(11,683)</b>	<b>(12,652)</b>
<b>Total Accumulated Amortization</b>		<b>(44,625,952)</b>	<b>(33,637,078)</b>	<b>(7,666,401)</b>	<b>(3,322,473)</b>	<b>(167,583)</b>	<b>(7,495,285)</b>	<b>(7,666,401)</b>	<b>(116,203)</b>	<b>(5,405,879)</b>	<b>(5,522,082)</b>	<b>(51,380)</b>	<b>(2,089,406)</b>	<b>(2,144,319)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-12E</b>
For Twelve Months Ended October 31, 2014		
Ending Balance Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended October 31, 2014	
Ending Balance 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	3,939,109	0	0	2,808,191	2,808,191	0	0	780,810	780,810	0	350,108	350,108
9		CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,870,752</b>	<b>383,783</b>	<b>706,117</b>	<b>3,065,327</b>	<b>4,155,227</b>	<b>577,703</b>	<b>93,387</b>	<b>844,463</b>	<b>1,515,553</b>	<b>849,864</b>	<b>350,108</b>	<b>1,199,972</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,908,870	930,516	2,139,165	3,839,189	6,908,870	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,231,901	0	0	0	0	2,231,901	0	0	2,231,901	0	0	0
99		GD-OR / AS	3,522,314	0	0	0	0	0	0	0	0	3,522,314	0	3,522,314
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	80,437,177	0	0	57,343,664	57,343,664	0	0	15,944,257	15,944,257	0	7,149,256	7,149,256
9		CD-WA / ID / AN	21,910,213	5,554,389	4,472,116	7,203,906	17,230,411	1,508,579	1,214,633	1,956,590	4,679,802	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>115,010,475</b>	<b>6,484,905</b>	<b>6,611,281</b>	<b>68,386,759</b>	<b>81,482,945</b>	<b>3,740,480</b>	<b>1,214,633</b>	<b>17,900,847</b>	<b>22,855,960</b>	<b>3,522,314</b>	<b>7,149,256</b>	<b>10,671,570</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,323,891	3,271,495	14,649	6,037,747	9,323,891	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	621,822	0	0	0	0	0	0	427,391	427,391	0	194,431	194,431
7		CD-AA	51,067,234	0	0	36,405,831	36,405,831	0	0	10,122,547	10,122,547	0	4,538,856	4,538,856
9		CD-WA / ID / AN	207,139	30,327	57,027	75,542	162,896	8,237	15,489	20,517	44,243	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>61,226,736</b>	<b>3,301,822</b>	<b>71,676</b>	<b>42,519,120</b>	<b>45,892,618</b>	<b>8,237</b>	<b>15,489</b>	<b>10,577,105</b>	<b>10,600,831</b>	<b>0</b>	<b>4,733,287</b>	<b>4,733,287</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	28,583,961	13,834,810	4,822,809	9,926,342	28,583,961	0	0	0	0	0	0	0
99		GD-WA / ID / AN	9,156,043	0	0	0	0	6,053,525	1,816,971	1,285,547	9,156,043	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	404,110	404,110	0	0	112,362	112,362	0	50,382	50,382
9		CD-WA / ID / AN	5,537,434	1,572,718	887,725	1,894,251	4,354,694	427,152	241,107	514,481	1,182,740	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>46,725,399</b>	<b>15,407,528</b>	<b>5,710,534</b>	<b>12,224,703</b>	<b>33,342,765</b>	<b>6,480,677</b>	<b>2,058,078</b>	<b>1,912,390</b>	<b>10,451,145</b>	<b>2,881,107</b>	<b>50,382</b>	<b>2,931,489</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended October 31, 2014	
Ending Balance 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
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	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	0
99		GD-OR / AS	57,227	0	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	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,887,643	111,692	140,255	2,018,924	2,270,871	30,336	38,094	548,342	616,772	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,424,470</b>	<b>122,431</b>	<b>155,000</b>	<b>2,388,769</b>	<b>2,666,200</b>	<b>114,607</b>	<b>38,094</b>	<b>548,342</b>	<b>701,043</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,059,701	1,016,309	315,599	1,727,793	3,059,701	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,812,830	0	0	0	0	2,032,507	395,678	384,645	2,812,830	0	0	0
99		GD-OR / AS	859,599	0	0	0	0	0	0	0	0	859,599	0	859,599
8		GD-AA	2,185,999	0	0	0	0	0	0	1,502,481	1,502,481	0	683,518	683,518
7		CD-AA	9,416,722	0	0	6,713,181	6,713,181	0	0	1,866,583	1,866,583	0	836,958	836,958
9		CD-WA / ID / AN	1,266,959	22,794	764,715	208,840	996,349	6,191	207,698	56,721	270,610	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>19,601,810</b>	<b>1,039,103</b>	<b>1,080,314</b>	<b>8,649,814</b>	<b>10,769,231</b>	<b>2,038,698</b>	<b>603,376</b>	<b>3,810,430</b>	<b>6,452,504</b>	<b>859,599</b>	<b>1,520,476</b>	<b>2,380,075</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	810,092	236,229	58,744	515,119	810,092	0	0	0	0	0	0	0
99		GD-WA / ID / AN	141,307	0	0	0	0	45,985	14,997	80,325	141,307	0	0	0
99		GD-OR / AS	136,412	0	0	0	0	0	0	0	0	136,412	0	136,412
8		GD-AA	161,802	0	0	0	0	0	0	111,210	111,210	0	50,592	50,592
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	31,611
9		CD-WA / ID / AN	107,415	5,160	1,647	77,665	84,472	1,402	447	21,094	22,943	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,712,691</b>	<b>241,389</b>	<b>60,391</b>	<b>846,336</b>	<b>1,148,116</b>	<b>47,387</b>	<b>15,444</b>	<b>283,129</b>	<b>345,960</b>	<b>136,412</b>	<b>82,203</b>	<b>218,615</b>



RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended October 31, 2014	
Ending Balance 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	34,564,324	16,145,055	10,041,058	8,378,211	34,564,324	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,272,213	0	0	0	0	2,625,908	815,811	830,494	4,272,213	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,036	0	0	394,972	394,972	0	0	109,821	109,821	0	49,243	49,243
9		CD-WA / ID / AN	1,620,569	257,028	407,513	609,891	1,274,432	69,809	110,681	165,647	346,137	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>41,054,976</b>	<b>16,402,083</b>	<b>10,448,571</b>	<b>9,383,074</b>	<b>36,233,728</b>	<b>2,695,717</b>	<b>926,492</b>	<b>1,105,962</b>	<b>4,728,171</b>	<b>43,834</b>	<b>49,243</b>	<b>93,077</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	56,828,320	10,972,749	3,959,553	41,896,018	56,828,320	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,348,321	0	0	0	0	699,208	555,694	93,419	1,348,321	0	0	0
99		GD-OR / AS	1,230,831	0	0	0	0	0	0	0	0	1,230,831	0	1,230,831
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	30,072,656	0	0	21,438,796	21,438,796	0	0	5,961,002	5,961,002	0	2,672,858	2,672,858
9		CD-WA / ID / AN	12,564,367	467,769	3,187,772	6,225,203	9,880,744	127,047	865,803	1,690,773	2,683,623	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>103,037,427</b>	<b>11,440,518</b>	<b>7,147,325</b>	<b>69,560,017</b>	<b>88,147,860</b>	<b>826,255</b>	<b>1,421,497</b>	<b>8,427,656</b>	<b>10,675,408</b>	<b>1,230,831</b>	<b>2,983,328</b>	<b>4,214,159</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	702,731	0	0	500,977	500,977	0	0	139,295	139,295	0	62,459	62,459
9		CD-WA / ID / AN	9,978	3,921	0	3,926	7,847	1,065	0	1,066	2,131	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>795,974</b>	<b>3,921</b>	<b>2,299</b>	<b>583,502</b>	<b>589,722</b>	<b>1,065</b>	<b>0</b>	<b>140,361</b>	<b>141,426</b>	<b>2,367</b>	<b>62,459</b>	<b>64,826</b>
		<b>TOTAL GENERAL PLANT</b>	<b>399,460,710</b>	<b>54,827,483</b>	<b>31,993,508</b>	<b>217,607,421</b>	<b>304,428,412</b>	<b>16,530,826</b>	<b>6,386,490</b>	<b>45,550,685</b>	<b>68,468,001</b>	<b>9,583,555</b>	<b>16,980,742</b>	<b>26,564,297</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-12E</b>
For Twelve Months Ended October 31, 2014	
Ending Balance 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	7,284,546	153,179	0	7,131,367	7,284,546	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	8,424,193	0	0	6,005,607	6,005,607	0	0	1,669,844	1,669,844	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>17,532,551</b>	<b>153,179</b>	<b>0</b>	<b>13,289,583</b>	<b>13,442,762</b>	<b>1,022,594</b>	<b>181,037</b>	<b>1,711,293</b>	<b>2,914,924</b>	<b>426,123</b>
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	6,813,200	5,163,088	23,524	1,626,588	6,813,200	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	2,327,454	0	0	0	0	0	0	1,599,706	1,599,706	0
7		CD-AA	62,047,504	0	0	44,233,666	44,233,666	0	0	12,299,056	12,299,056	0
9		CD-WA / ID / AN	100,830	0	42,189	37,104	79,293	0	11,459	10,078	21,537	0
		<b>TOTAL ACCOUNT</b>	<b>71,288,988</b>	<b>5,163,088</b>	<b>65,713</b>	<b>45,897,358</b>	<b>51,126,159</b>	<b>0</b>	<b>11,459</b>	<b>13,908,840</b>	<b>13,920,299</b>	<b>0</b>
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	12,388	0	0	12,388	12,388	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,940,782	0	0	3,522,283	3,522,283	0	0	979,362	979,362	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,965,927</b>	<b>0</b>	<b>0</b>	<b>3,534,671</b>	<b>3,534,671</b>	<b>0</b>	<b>0</b>	<b>990,888</b>	<b>990,888</b>	<b>1,231</b>
	<b>TOTAL</b>		<b>93,787,466</b>	<b>5,316,267</b>	<b>65,713</b>	<b>62,721,612</b>	<b>68,103,592</b>	<b>1,022,594</b>	<b>192,496</b>	<b>16,611,021</b>	<b>17,826,111</b>	<b>427,354</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-12E</b>
For Twelve Months Ended October 31, 2014	
Ending Balance 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	(95,727,804)	(68,244,352)	(18,975,165)	(8,508,287)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(2,012,125)	(1,582,355)	(429,770)	0
7	283750 CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
	Total	<u>(98,286,324)</u>	<u>(70,216,232)</u>	<u>(19,513,241)</u>	<u>(8,556,851)</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  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended October 31, 2014  
 Ending Balance Basis

Report ID:  
**C-WKC-12E**

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	1,449,233	773,858		2,223,091		773,858			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,336,920	713,886		2,050,806		713,886			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,025,593	7,315,682	2,276,948	25,618,223		5,903,224		1,412,458	2,276,948
1	154300 PLANT MATERIALS & OPER SUP-CS2	569,807	304,264		874,071		304,264			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,622,202	866,219		2,488,421		866,219			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	0	0	0	0		0		0	0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	0	0	0	0		0		0	0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	(250)	(114)	(36)	(400)		(92)		(22)	(36)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	11,475,945			11,475,945	11,475,945		0		
<b>TOTAL</b>		<b>32,479,450</b>	<b>9,973,795</b>	<b>2,276,912</b>	<b>44,730,157</b>	<b>11,475,945</b>	<b>8,561,359</b>	<b>0</b>	<b>1,412,436</b>	<b>2,276,912</b>

ALLOCATION RATIOS:

		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				34.810%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.290%	19.822%	8.888%	32.323%	27.815%	100.000%
99	Not Allocated						