

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended January 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	157,180,568	104,026,439	53,154,129
	Adjustments			
	Adjusted Net Operating Income (Loss)	157,180,568	104,026,439	53,154,129
E-APL	Electric Net Rate Base	1,925,669,739	1,261,334,623	664,335,116
	<b>RATE OF RETURN</b>	<b>8.162%</b>	<b>8.247%</b>	<b>8.001%</b>

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

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months Ended January 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2014 thru 12-31-2014	100.000%	64.710%	35.290%
2	Input	Number of Customers - AMA Percent	02-01-2014 thru 01-31-2015	367,470 100.000%	241,223 65.644%	126,247 34.356%
3	E-OPS	Direct Distribution Operating Expense Percent	02-01-2014 thru 01-31-2015	23,126,256 100.000%	15,170,899 65.600%	7,955,357 34.400%
	Input	Jurisdictional 4-Factor Ratio	01-01-2014 thru 12-31-2014			
		Direct O & M Accts 500 - 598		20,542,699	13,023,086	7,519,613
		Direct O & M Accts 901 - 935		28,957,984	21,092,227	7,865,757
		Total		49,500,683	34,115,313	15,385,370
		Percentage		100.000%	68.919%	31.081%
		Direct Labor Accts 500 - 598		12,492,299	8,544,371	3,947,928
		Direct Labor Accts 901 - 935		5,857,039	4,662,886	1,194,153
		Total		18,349,338	13,207,257	5,142,081
		Percentage		100.000%	71.977%	28.023%
		Number of Customers		370,194	243,031	127,163
		Percentage		100.000%	65.650%	34.350%
		Net Direct Plant		953,377,268	620,232,581	333,144,687
		Percentage		100.000%	65.056%	34.944%
4		Total Percentages Percent		400.000%	271.602%	128.398%
				100.000%	67.900%	32.100%

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months Ended January 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
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	0
		Adjustments		0	0	0	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	0
		<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>286.187%</b>	<b>79.005%</b>	<b>34.808%</b>
		<b>Average (CD AA)</b>		<b>100.000%</b>	<b>71.547%</b>	<b>19.751%</b>	<b>8.702%</b>

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended January 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 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 0
		Total		21,069,010	0	14,275,642 6,793,368
		Percentage		100.000%	0.000%	67.757% 32.243%
		Direct Labor Accts 500 - 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 0
		Total		17,593,207	0	12,826,916 4,766,291
		Percentage		100.000%	0.000%	72.908% 27.092%
		Number of Customers at		329,722	0	231,528 98,194
		Percentage		100.000%	0.000%	70.219% 29.781%
		Net Direct Plant		588,468,040	0	385,114,173 203,353,867
		Percentage		100.000%	0.000%	65.444% 34.556%
		Total Percentages		400.000%	0.000%	276.328% 123.672%
		Average (GD AA)		100.000%	0.000%	69.082% 30.918%

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<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended January 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		67,621,722	60,416,061	7,205,661	0
		Direct O & M Accts 500 - 894		38,441,898	32,202,921	6,238,977	0
		Direct O & M Accts 901 - 935		0	0	0	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 500 - 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 Percentage		601,722	370,194	231,528	0
				100.000%	61.522%	38.478%	0.000%
		Net Direct Plant Percentage		2,563,811,758	2,178,697,585	385,114,173	0
				100.000%	84.979%	15.021%	0.000%
		Total Percentages		400.000%	314.975%	85.025%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.744%	21.256%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	01-01-2014 thru 01-31-2015	910,104,727	592,513,862	317,590,865	
				100.000%	65.104%	34.896%	
11		Book Depreciation Percent	02-01-2014 thru 01-31-2015	89,544,284	57,568,871	31,975,413	
				100.000%	64.291%	35.709%	

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended January 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	01-01-2014 thru 01-31-2015	2,268,393,538 100.000%	1,478,219,949 65.166%	790,173,589 34.834%
13	E-PLT	Net Electric General Plant - AMA Percent	01-01-2014 thru 01-31-2015	196,972,642 100.000%	132,050,294 67.040%	64,922,348 32.960%
14		Net Allocated Schedule M's - AMA Percent	02-01-2014 thru 01-31-2015	-241,771,046 100.000%	-154,805,396 64.030%	-86,965,650 35.970%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended January 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	337,008,681	0	337,008,681	227,773,767	0	227,773,767	109,234,914	0	109,234,914
99	442200	Commercial - Firm & Int.	298,188,995	0	298,188,995	210,547,010	0	210,547,010	87,641,985	0	87,641,985
1	442300	Industrial	110,470,822	0	110,470,822	62,753,806	0	62,753,806	47,717,016	0	47,717,016
99	444000	Public Street & Highway Lighting	7,524,549	0	7,524,549	5,060,343	0	5,060,343	2,464,206	0	2,464,206
99	448000	Interdepartmental Revenue	1,160,203	0	1,160,203	916,099	0	916,099	244,104	0	244,104
99	499XXX	Unbilled Revenue	3,166,803	0	3,166,803	1,917,656	0	1,917,656	1,249,147	0	1,249,147
		TOTAL SALES TO ULTIMATE CUSTOMERS	757,520,053	0	757,520,053	508,968,681	0	508,968,681	248,551,372	0	248,551,372
1	447XXX	Sales for Resale	0	145,730,581	145,730,581	0	94,302,259	94,302,259	0	51,428,322	51,428,322
		TOTAL SALES OF ELECTRICITY	757,520,053	145,730,581	903,250,634	508,968,681	94,302,259	603,270,940	248,551,372	51,428,322	299,979,694
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(7,384,689)	0	(7,384,689)	0	0	0	(7,384,689)	0	(7,384,689)
99	451000	Miscellaneous Service Revenue	518,195	0	518,195	319,443	0	319,443	198,752	0	198,752
1	453000	Sales of Water & Water Power	0	477,250	477,250	0	308,828	308,828	0	168,422	168,422
1	454000	Rent from Electric Property	2,963,506	82,858	3,046,364	2,013,261	53,617	2,066,878	950,245	29,241	979,486
1	456XXX	Other Electric Revenues	341,129	107,846,958	108,188,087	295,918	69,787,767	70,083,685	45,211	38,059,191	38,104,402
		TOTAL OTHER OPERATING REVENUE	(3,561,859)	108,407,066	104,845,207	2,628,622	70,150,212	72,778,834	(6,190,481)	38,256,854	32,066,373
		TOTAL ELECTRIC REVENUE	753,958,194	254,137,647	1,008,095,841	511,597,303	164,452,471	676,049,774	242,360,891	89,685,176	332,046,067

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For Twelve Months Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	1,225	201,785	203,010	1,225	130,575	131,800	0	71,210	71,210
1	501XXX	Fuel	0	29,573,345	29,573,345	0	19,136,912	19,136,912	0	10,436,433	10,436,433
1	502000	Steam Expense	0	3,760,425	3,760,425	0	2,433,371	2,433,371	0	1,327,054	1,327,054
1	505000	Electric Expense	0	1,020,879	1,020,879	0	660,611	660,611	0	360,268	360,268
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	1,899,326	1,899,326	0	1,229,054	1,229,054	0	670,272	670,272
1	507000	Rent	0	40,646	40,646	0	26,302	26,302	0	14,344	14,344
		MAINTENANCE									
1	510000	Supervision & Engineering	0	612,499	612,499	0	396,348	396,348	0	216,151	216,151
1	511000	Structures	0	820,030	820,030	0	530,641	530,641	0	289,389	289,389
1	512000	Boiler Plant	0	6,125,573	6,125,573	0	3,963,858	3,963,858	0	2,161,715	2,161,715
1	513000	Electric Plant	0	2,108,370	2,108,370	0	1,364,326	1,364,326	0	744,044	744,044
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	2,396,926	2,396,926	0	1,551,051	1,551,051	0	845,875	845,875
		TOTAL STEAM POWER GENERATION EXP	1,225	48,559,804	48,561,029	1,225	31,423,049	31,424,274	0	17,136,755	17,136,755
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,197,430	2,197,430	0	1,421,957	1,421,957	0	775,473	775,473
1	536000	Water for Power	0	1,285,756	1,285,756	0	832,013	832,013	0	453,743	453,743
1	537000	Hydraulic Expense	4,222,245	2,703,568	6,925,813	2,753,487	1,749,479	4,502,966	1,468,758	954,089	2,422,847
1	538000	Electric Expense	0	6,004,918	6,004,918	0	3,885,782	3,885,782	0	2,119,136	2,119,136
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	656,449	656,449	0	424,788	424,788	0	231,661	231,661
1	540000	Rent	0	1,281,270	1,281,270	0	829,110	829,110	0	452,160	452,160
1	540100	MT Trust Funds Land Settlement Rents	5,670,578	0	5,670,578	3,700,393	0	3,700,393	1,970,185	0	1,970,185
		MAINTENANCE									
1	541000	Supervision & Engineering	0	860,384	860,384	0	556,754	556,754	0	303,630	303,630
1	542000	Structures	0	887,550	887,550	0	574,334	574,334	0	313,216	313,216
1	543000	Reservoirs, Dams, & Waterways	0	1,318,580	1,318,580	0	853,253	853,253	0	465,327	465,327
1	544000	Electric Plant	0	2,774,549	2,774,549	0	1,795,411	1,795,411	0	979,138	979,138
1	545000	Miscellaneous Hydraulic Plant	0	684,742	684,742	0	443,097	443,097	0	241,645	241,645
		TOTAL HYDRO POWER GENERATION EXP	9,892,823	20,655,196	30,548,019	6,453,880	13,365,978	19,819,858	3,438,943	7,289,218	10,728,161
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	1,313,390	1,313,390	0	849,895	849,895	0	463,495	463,495
1	547XXX	Fuel	0	84,017,277	84,017,277	0	54,367,580	54,367,580	0	29,649,697	29,649,697
1	548000	Generation Expense	0	1,732,822	1,732,822	0	1,121,309	1,121,309	0	611,513	611,513
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	627,217	627,217	0	405,872	405,872	0	221,345	221,345
1	550000	Rent	0	(37,501)	(37,501)	0	(24,267)	(24,267)	0	(13,234)	(13,234)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,079,064	1,079,064	0	698,262	698,262	0	380,802	380,802
1	552000	Structures	0	66,974	66,974	0	43,339	43,339	0	23,635	23,635
1	553000	Generating & Electric Equipment	0	2,512,107	2,512,107	0	1,625,584	1,625,584	0	886,523	886,523
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	645,857	645,857	0	417,934	417,934	0	227,923	227,923
		TOTAL OTHER POWER GENERATION EXP	0	91,957,207	91,957,207	0	59,505,508	59,505,508	0	32,451,699	32,451,699



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For Twelve Months Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	194,671,498	194,671,498	0	125,971,927	125,971,927	0	68,699,571	68,699,571
1	556000	System Control & Load Dispatching	0	966,639	966,639	0	625,512	625,512	0	341,127	341,127
E-557	557XXX	Other Expense	(2,669,622)	90,129,092	87,459,470	(1,606,977)	58,322,536	56,715,559	(1,062,645)	31,806,556	30,743,911
TOTAL OTHER POWER SUPPLY EXPENSE			(2,669,622)	285,767,229	283,097,607	(1,606,977)	184,919,975	183,312,998	(1,062,645)	100,847,254	99,784,609
TOTAL PRODUCTION OPERATING EXP			7,224,426	446,939,436	454,163,862	4,848,128	289,214,510	294,062,638	2,376,298	157,724,926	160,101,224
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,185,634	2,185,634	0	1,414,324	1,414,324	0	771,310	771,310
1	561000	Load Dispatching	0	2,437,353	2,437,353	0	1,577,211	1,577,211	0	860,142	860,142
1	562000	Station Expense	0	506,561	506,561	0	327,796	327,796	0	178,765	178,765
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	557,342	557,342	0	360,656	360,656	0	196,686	196,686
1	565XXX	Transmission of Electricity by Others	0	18,674,159	18,674,159	0	12,084,048	12,084,048	0	6,590,111	6,590,111
1	566000	Miscellaneous Transmission Expense	0	1,612,648	1,612,648	0	1,043,545	1,043,545	0	569,103	569,103
1	567000	Rent	0	146,095	146,095	0	94,538	94,538	0	51,557	51,557
MAINTENANCE											
1	568000	Supervision & Engineering	3,219	787,805	791,024	3,219	509,789	513,008	0	278,016	278,016
1	569000	Structures	10,872	383,144	394,016	10,242	247,932	258,174	630	135,212	135,842
1	570000	Station Equipment	23,363	1,360,494	1,383,857	23,363	880,376	903,739	0	480,118	480,118
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	14,983	1,656,783	1,671,766	4,367	1,072,104	1,076,471	10,616	584,679	595,295
1	572000	Underground Lines	0	439	439	0	284	284	0	155	155
1	573000	Service Miscellaneous	177	73,218	73,395	(603)	47,379	46,776	780	25,839	26,619
TOTAL TRANSMISSION OPERATING EXP			52,614	30,381,675	30,434,289	40,588	19,659,982	19,700,570	12,026	10,721,693	10,733,719

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For Twelve Months Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	25,425,038	25,425,038	0	16,452,542	16,452,542	0	8,972,496	8,972,496
E-DEPX		Depreciation Expense-Transmission	0	10,442,717	10,442,717	0	6,757,482	6,757,482	0	3,685,235	3,685,235
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,106,020	1,106,020	0	715,705	715,705	0	390,315	390,315
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(145,536)	0	(145,536)	145,536	0	145,536
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	129,420	140,485	0	70,580	70,580
99	407331	Amortization of BPA Parallel Capacity Support	(4,827,291)	0	(4,827,291)	(2,158,384)	0	(2,158,384)	(2,668,907)	0	(2,668,907)
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,172	21,172	0	11,547	11,547
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	209,579	0	209,579	150,900	0	150,900	58,679	0	58,679
99	407360	Amortization of CS2 & COLSTRIP O&M	1,796,926	0	1,796,926	973,692	0	973,692	823,234	0	823,234
99	407362	Amortization of LiDAR O&M	61,752	0	61,752	61,752	0	61,752	0	0	0
99	407365	Amortization of Wind Generation	866,804	0	866,804	0	0	0	866,804	0	866,804
99	407380	Amortization of Wartsila Generators	245,485	0	245,485	153,132	0	153,132	92,353	0	92,353
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	572,092	572,092	0	311,994	311,994
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0	0
99	407395	Optional Renewable Power Revenue Offset	225,882	0	225,882	175,068	0	175,068	50,814	0	50,814
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	357,874	0	357,874	0	0	0	357,874	0	357,874
99	407450/40749	Amortization of BPA Residential Exchange Credit	(8,547,372)	0	(8,547,372)	(5,482,132)	0	(5,482,132)	(3,065,240)	0	(3,065,240)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,750,159)	0	(1,750,159)	0	0	0	(1,750,159)	0	(1,750,159)
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(387,133)	0	(387,133)	(387,133)	0	(387,133)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,445)	(5,445)	0	(2,970)	(2,970)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	272,623	0	272,623	278,531	0	278,531	(5,908)	0	(5,908)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,103,060	20,103,060	0	13,008,690	13,008,690	0	7,094,370	7,094,370
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(7,506,732)	58,185,225	50,678,493	(2,412,606)	37,651,658	35,239,052	(5,094,126)	20,533,567	15,439,441
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(229,692)	535,506,336	535,276,644	2,476,110	346,526,150	349,002,260	(2,705,802)	188,980,186	186,274,384

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended January 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	739,095	2,526,322	3,265,417	434,091	1,657,267	2,091,358	305,004	869,055	1,174,059
3	582000	Station Expense	515,378	93,287	608,665	270,980	61,196	332,176	244,398	32,091	276,489
3	583000	Overhead Line Expense	1,848,620	403,943	2,252,563	1,115,047	264,987	1,380,034	733,573	138,956	872,529
3	584000	Underground Line Expense	1,416,022	0	1,416,022	941,156	0	941,156	474,866	0	474,866
3	584100	Energy Storage Equipment	372	0	372	372	0	372	0	0	0
3	585000	Street Light & Signal System Operation Expense	55,351	0	55,351	9,423	0	9,423	45,928	0	45,928
3	586000	Meter Expense	1,669,192	96,827	1,766,019	1,329,857	63,519	1,393,376	339,335	33,308	372,643
3	587000	Customer Installations Expense	499,644	124,595	624,239	273,502	81,734	355,236	226,142	42,861	269,003
3	588000	Miscellaneous Distribution Expense	4,073,099	3,332,918	7,406,017	2,893,255	2,186,394	5,079,649	1,179,844	1,146,524	2,326,368
3	589000	Rent	614	251,602	252,216	414	165,051	165,465	200	86,551	86,751
		MAINTENANCE:									
3	590000	Supervision & Engineering	119,021	1,640,059	1,759,080	100,711	1,075,879	1,176,590	18,310	564,180	582,490
3	591000	Structures	273,620	147	273,767	176,391	96	176,487	97,229	51	97,280
3	592000	Station Equipment	627,981	188,443	816,424	500,159	123,619	623,778	127,822	64,824	192,646
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	8,703,762	930	8,704,692	5,325,907	610	5,326,517	3,377,855	320	3,378,175
3	594000	Underground Lines	1,049,057	0	1,049,057	665,989	0	665,989	383,068	0	383,068
3	595000	Line Transformers	475,023	380,898	855,921	377,869	249,869	627,738	97,154	131,029	228,183
3	596000	Street Light & Signal System Maintenance Exp	714,659	0	714,659	471,215	0	471,215	243,444	0	243,444
3	597000	Meters	16,474	0	16,474	12,747	0	12,747	3,727	0	3,727
3	598000	Miscellaneous Distribution Expense	329,272	236,292	565,564	271,814	155,008	426,822	57,458	81,284	138,742
		TOTAL DISTRIBUTION OPERATING EXP	23,126,256	9,276,263	32,402,519	15,170,899	6,085,229	21,256,128	7,955,357	3,191,034	11,146,391
E-DEPX		Depreciation Expense-Distribution	38,523,047	671	38,523,718	23,992,953	440	23,993,393	14,530,094	231	14,530,325
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	50,196,932	0	50,196,932	43,450,389	0	43,450,389	6,746,543	0	6,746,543
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	88,746,976	671	88,747,647	67,470,339	440	67,470,779	21,276,637	231	21,276,868
		TOTAL DISTRIBUTION EXPENSES	111,873,232	9,276,934	121,150,166	82,641,238	6,085,669	88,726,907	29,231,994	3,191,265	32,423,259

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended January 31, 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	315,249	315,249	0	206,942	206,942	0	108,307	108,307
2	902000	Meter Reading Expenses	2,702,092	83,520	2,785,612	2,444,206	54,826	2,499,032	257,886	28,694	286,580
E-903	903XXX	Customer Records & Collection Expenses	1,934,480	6,338,790	8,273,270	1,291,744	4,161,035	5,452,779	642,736	2,177,755	2,820,491
2	904000	Uncollectible Accounts	0	2,775,818	2,775,818	0	1,822,158	1,822,158	0	953,660	953,660
2	905000	Misc Customer Accounts	0	187,412	187,412	0	123,025	123,025	0	64,387	64,387
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>4,636,572</b>	<b>9,700,789</b>	<b>14,337,361</b>	<b>3,735,950</b>	<b>6,367,986</b>	<b>10,103,936</b>	<b>900,622</b>	<b>3,332,803</b>	<b>4,233,425</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
E-908	908XXX	Customer Assistance Expenses	25,988,198	339,001	26,327,199	19,245,282	222,534	19,467,816	6,742,916	116,467	6,859,383
2	909000	Advertising	6,565	865,352	871,917	6,565	568,052	574,617	0	297,300	297,300
2	910000	Misc Customer Service & Info Exp	0	188,054	188,054	0	123,446	123,446	0	64,608	64,608
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>25,994,763</b>	<b>1,392,407</b>	<b>27,387,170</b>	<b>19,251,847</b>	<b>914,032</b>	<b>20,165,879</b>	<b>6,742,916</b>	<b>478,375</b>	<b>7,221,291</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>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	497,905	24,429,101	24,927,006	353,456	16,587,360	16,940,816	144,449	7,841,741	7,986,190
4	921000	Office Supplies & Expenses	82,887	4,357,895	4,440,782	82,883	2,959,011	3,041,894	4	1,398,884	1,398,888
4	922000	Admin Exp Transferred--Credit	0	(139,738)	(139,738)	0	(94,882)	(94,882)	0	(44,856)	(44,856)
4	923000	Outside Services Employed	21,680	11,856,001	11,877,681	21,680	8,050,225	8,071,905	0	3,805,776	3,805,776
4	924000	Property Insurance Premium	0	1,342,074	1,342,074	0	911,268	911,268	0	430,806	430,806
4	925XXX	Injuries and Damages	22,545	3,708,861	3,731,406	22,388	2,518,317	2,540,705	157	1,190,544	1,190,701
4	926XXX	Employee Pensions and Benefits	234	2,751,997	2,752,231	234	1,868,606	1,868,840	0	883,391	883,391
4	927000	Franchise Requirements	3,624	0	3,624	0	0	0	3,624	0	3,624
1	928000	Regulatory Commission Expenses	2,676,808	3,334,775	6,011,583	1,839,465	2,157,933	3,997,398	837,343	1,176,842	2,014,185
4	930000	Miscellaneous General Expenses	148,511	3,172,612	3,321,123	102,555	2,154,204	2,256,759	45,956	1,018,408	1,064,364
4	931000	Rents	9,637	897,408	907,045	5,144	609,340	614,484	4,493	288,068	292,561
4	935000	Maintenance of General Plant	1,011,788	8,671,734	9,683,522	533,165	5,888,107	6,421,272	478,623	2,783,627	3,262,250
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>4,475,619</b>	<b>64,382,720</b>	<b>68,858,339</b>	<b>2,960,970</b>	<b>43,609,489</b>	<b>46,570,459</b>	<b>1,514,649</b>	<b>20,773,231</b>	<b>22,287,880</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,558,581	13,495,183	15,053,764	1,170,481	9,163,229	10,333,710	388,100	4,331,954	4,720,054
E-AMTX		Amortization Expense-General Plant - 303000	0	353,342	353,342	0	239,674	239,674	0	113,668	113,668
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	865,517	8,489,096	9,354,613	852,321	5,764,096	6,616,417	13,196	2,725,000	2,738,196
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	30,666	30,666	0	20,822	20,822	0	9,844	9,844
99	407X28	Reg Credit/Debit Res Decoupling Def Rev	1,276,924	0	1,276,924	1,276,924	0	1,276,924	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	(186,937)	0	(186,937)	(186,937)	0	(186,937)	0	0	0
99	407X39	Reg Credit/Debit Non-Res Decoupling Amort	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(102,307)	0	(102,307)	0	0	0	(102,307)	0	(102,307)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>3,411,778</b>	<b>22,368,287</b>	<b>25,780,065</b>	<b>3,112,789</b>	<b>15,187,821</b>	<b>18,300,610</b>	<b>298,989</b>	<b>7,180,466</b>	<b>7,479,455</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>7,887,397</b>	<b>86,751,007</b>	<b>94,638,404</b>	<b>6,073,759</b>	<b>58,797,310</b>	<b>64,871,069</b>	<b>1,813,638</b>	<b>27,953,697</b>	<b>29,767,335</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>150,162,272</b>	<b>642,627,473</b>	<b>792,789,745</b>	<b>114,178,904</b>	<b>418,691,147</b>	<b>532,870,051</b>	<b>35,983,368</b>	<b>223,936,326</b>	<b>259,919,694</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>215,306,096</b>			<b>143,179,723</b>			<b>72,126,373</b>
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(9,184,932)			(4,739,242)			(4,445,690)
E-FIT		DEFERRED FEDERAL INCOME TAX			67,505,988			44,019,052			23,486,936
E-FIT		AMORTIZED ITC - NOXON			(195,528)			(126,526)			(69,002)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>157,180,568</b>			<b>104,026,439</b>			<b>53,154,129</b>

ALLOCATION RATIOS:

Account	Ratio	System	Washington	Idaho
E-ALL 1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL 2	Number of Customers - AMA	100.000%	65.644%	34.356%
E-ALL 3	Direct Distribution Operating Expense	100.000%	65.600%	34.400%
E-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</b>
For Twelve Months Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	183,781,906	183,781,906	0	118,925,271	118,925,271	0	64,856,635	64,856,635
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	155,164	155,164	0	100,407	100,407	0	54,757	54,757
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	9,718,644	9,718,644	0	6,288,935	6,288,935	0	3,429,709	3,429,709
1	555710	Intercompany Purchase	0	1,015,784	1,015,784	0	657,314	657,314	0	358,470	358,470
TOTAL ACCOUNT 555			0	194,671,498	194,671,498	0	125,971,927	125,971,927	0	68,699,571	68,699,571

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12A</b>
For Twelve Months Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,619,987	5,619,987	0	3,636,694	3,636,694	0	1,983,293	1,983,293
1	557010	Other Power Supply Expense - Financial	0	(9,814,831)	(9,814,831)	0	(6,351,177)	(6,351,177)	0	(3,463,654)	(3,463,654)
1	557150	Fuel - Economic Dispatch	0	23,255,279	23,255,279	0	15,048,491	15,048,491	0	8,206,788	8,206,788
1	557160	Power Supply Expense - Miscellaneous	706,281	0	706,281	706,281	0	706,281	0	0	0
99	557161	Unbilled Add-Ons	705,856	0	705,856	32,568	0	32,568	673,288	0	673,288
1	557170	Broker Fees - Power	0	464,219	464,219	0	300,396	300,396	0	163,823	163,823
1	557171	REC Broker Fees	47,427	78,667	126,094	47,427	50,905	98,332	0	27,762	27,762
1	557172	Trade Reporting	0	375	375	0	243	243	0	132	132
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	4,196,315	0	4,196,315	4,196,315	0	4,196,315	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(8,721,602)	0	(8,721,602)	(8,721,602)	0	(8,721,602)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,797,204	0	1,797,204	1,797,204	0	1,797,204	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(162,668)	0	(162,668)	(162,668)	0	(162,668)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(995,617)	0	(995,617)	0	0	0	(995,617)	0	(995,617)
99	557390	Idaho PCA Amortization	(1,061,520)	0	(1,061,520)	0	0	0	(1,061,520)	0	(1,061,520)
1	557395	Optional Renewable Power Expense Offset	0	(24,706)	(24,706)	0	(15,987)	(15,987)	0	(8,719)	(8,719)
1	557610	Other Expenses - Exposure	0	6,453	6,453	0	4,176	4,176	0	2,277	2,277
1	557700	Turbine Gas Bookout Expense	0	2,726,543	2,726,543	0	1,764,346	1,764,346	0	962,197	962,197
1	557711	Turbine Gas Bookout Offset	0	(2,726,543)	(2,726,543)	0	(1,764,346)	(1,764,346)	0	(962,197)	(962,197)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	70,543,649	70,543,649	0	45,648,795	45,648,795	0	24,894,854	24,894,854
TOTAL ACCOUNT 557			(2,669,622)	90,129,092	87,459,470	(1,606,977)	58,322,536	56,715,559	(1,062,645)	31,806,556	30,743,911

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE</b>	<b>E-903-12A</b>
For Twelve Months Ended January 31, 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 and Collections	1,934,480	6,338,790	8,273,270	1,291,744	4,161,035	5,452,779	642,736	2,177,755	2,820,491
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			1,934,480	6,338,790	8,273,270	1,291,744	4,161,035	5,452,779	642,736	2,177,755	2,820,491

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.644%	34.356%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.166%	34.834%



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12A</b>
For Twelve Months Ended January 31, 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	908000	Customer Assistance Expense	344,256	339,001	683,257	241,007	222,534	463,541	103,249	116,467	219,716
99	908600	Public Purpose Tariff Rider Expense Offset	25,320,601	0	25,320,601	18,697,110	0	18,697,110	6,623,491	0	6,623,491
99	908610	Limited Income Tax Refund Program	233,109	0	233,109	233,109	0	233,109	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	90,232	0	90,232	74,056	0	74,056	16,176	0	16,176
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>25,988,198</b>	<b>339,001</b>	<b>26,327,199</b>	<b>19,245,282</b>	<b>222,534</b>	<b>19,467,816</b>	<b>6,742,916</b>	<b>116,467</b>	<b>6,859,383</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.644%	34.356%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b> For Twelve Months Ended January 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.74%	52.74%
2	Cost of Debt		5.376%	5.394%
	Total Weighted Cost		2.835%	2.845%
E-APL	Net Rate Base	1,925,669,739	1,261,334,623	664,335,116
	Interest Deduction for FIT Calculation	54,659,171	35,758,837	18,900,334
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>E-FIT-12A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b> For Twelve Months Ended January 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,008,095,841	676,049,774	332,046,067
E-OPS	Less: Operating & Maintenance Expense	627,583,540	411,859,610	215,723,930
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	94,906,213	64,551,362	30,354,851
E-OTX	Less: Taxes Other than FIT	70,299,992	56,459,079	13,840,913
	Net Operating Income Before FIT	215,306,096	143,179,723	72,126,373
E-INT	Less: Interest Expense	54,659,171	35,758,837	18,900,334
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(145,536)	145,536
E-SCM	Plus: Schedule M Adjustments	(186,347,918)	(120,756,599)	(65,591,319)
	Taxable Net Operating Income	(25,700,993)	(13,190,177)	(12,510,816)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(8,995,348)	(4,616,562)	(4,378,786)
1	Production Tax Credit	(189,584)	(122,680)	(66,904)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(9,184,932)	(4,739,242)	(4,445,690)
E-DTE	Deferred FIT	67,505,988	44,019,052	23,486,936
1	411400 Amortized Investment Tax Credit - Noxon	(195,528)	(126,526)	(69,002)
	Total Net FIT/Deferred FIT	58,125,528	39,153,284	18,972,244

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	40,974,142	59,342,731	100,316,873	26,042,753	39,113,991	65,156,744	14,931,389	20,228,740	35,160,129
12	997001 Contributions In Aid of Construction	0	3,684,770	3,684,770	0	2,401,217	2,401,217	0	1,283,553	1,283,553
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
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual	0	1,372,188	1,372,188	0	931,716	931,716	0	440,472	440,472
99	997007 Idaho PCA	(2,057,137)	0	(2,057,137)	0	0	0	(2,057,137)	0	(2,057,137)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(21,890)	(21,890)	0	(11,938)	(11,938)
4	997015 Airplane Lease Payments	0	422,694	422,694	0	287,009	287,009	0	135,685	135,685
12	997016 Redemption Expense Amortization	0	1,415,774	1,415,774	0	922,603	922,603	0	493,171	493,171
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	5,636,829	0	5,636,829	3,921,444	0	3,921,444	1,715,385	0	1,715,385
99	997019 CSS Temporary Service Fees	410,881	0	410,881	68,351	0	68,351	342,530	0	342,530
4	997020 FAS87 Current Pension Accrual	0	413,364	413,364	0	280,674	280,674	0	132,690	132,690
99	997021 Wartsilla Generators Amortization	245,485	0	245,485	153,132	0	153,132	92,353	0	92,353
99	997024 Kettle Falls Disallowance	(134,591)	0	(134,591)	(134,591)	0	(134,591)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
12	997032 Interest Rate Swaps	0	4,280,484	4,280,484	0	2,789,420	2,789,420	0	1,491,064	1,491,064
4	997033 BPA Residential Exchange	2,467,241	0	2,467,241	2,015,711	0	2,015,711	451,530	0	451,530
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(389,896)	(389,896)	0	(252,302)	(252,302)	0	(137,594)	(137,594)
99	997043 Washington Deferred Power Costs	(4,525,287)	0	(4,525,287)	(4,525,287)	0	(4,525,287)	0	0	0
1	997044 Non-Monetary Power Costs	0	155,164	155,164	0	100,407	100,407	0	54,757	54,757
1	997045 Section 199 Manufacturing Deduction	0	(357,143)	(357,143)	0	(231,107)	(231,107)	0	(126,036)	(126,036)
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(3,872,040)	(3,872,040)	0	(2,523,254)	(2,523,254)	0	(1,348,786)	(1,348,786)
11	997049 Tax Depreciation	0	(200,145,272)	(200,145,272)	0	(128,675,397)	#####	0	(71,469,875)	(71,469,875)
99	997050 CS2 Levelized Return	357,874	0	357,874	0	0	0	357,874	0	357,874
99	997051 Wind Generation AFUDC - ID	809,960	0	809,960	0	0	0	809,960	0	809,960
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	47,427	47,427	0	32,203	32,203	0	15,224	15,224
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	884,086	1,067,179	152,118	572,092	724,210	30,975	311,994	342,969
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	424,058	0	424,058	(216,941)	0	(216,941)	640,999	0	640,999
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	5,439,135	5,439,135	0	3,496,874	3,496,874	0	1,942,261	1,942,261
4	997081	Deferred Compensation	0	(202,850)	(202,850)	0	(137,735)	(137,735)	0	(65,115)	(65,115)
4	997082	Meal Disallowances	0	398,178	398,178	0	270,363	270,363	0	127,815	127,815
4	997083	Paid Time Off	0	349,737	349,737	0	237,471	237,471	0	112,266	112,266
2	997084	Customer Uncollectibles	0	112,935	112,935	0	74,135	74,135	0	38,800	38,800
99	997088	Deferred O&M Colstrip & CS2	46,767	0	46,767	973,692	0	973,692	(926,925)	0	(926,925)
99	997089	CNC Transmission	209,579	0	209,579	150,900	0	150,900	58,679	0	58,679
99	997091	LIDAR O&M Reg Def DFIT	61,752	0	61,752	61,752	0	61,752	0	0	0
99	997092	Smart Grid	1,151,793	0	1,151,793	1,151,793	0	1,151,793	0	0	0
99	997093	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	1,637,233	0	1,637,233	1,637,233	0	1,637,233	0	0	0
1	997096	CDA Settlement Costs	0	32,721	32,721	0	21,174	21,174	0	11,547	11,547
99	997097	BPA Parallel Capacity	(4,758,740)	0	(4,758,740)	(2,107,669)	0	(2,107,669)	(2,651,071)	0	(2,651,071)
99	997098	Provision for Rate Refund	7,282,382	0	7,282,382	0	0	0	7,282,382	0	7,282,382
1	997099	Kettle Falls Diesel Leak	0	664,076	664,076	0	429,724	429,724	0	234,352	234,352
99	997100	WA REC Amort	120,497	0	120,497	120,497	0	120,497	0	0	0
1	997101	Repairs 481 (a)	0	(115,785,481)	(115,785,481)	0	(74,924,785)	(74,924,785)	0	(40,860,696)	(40,860,696)
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>55,423,128</b>	<b>(241,771,046)</b>	<b>(186,347,918)</b>	<b>34,048,798</b>	<b>(154,805,397)</b>	<b>#####</b>	<b>21,374,330</b>	<b>(86,965,649)</b>	<b>(65,591,319)</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers - AMA	100.000%	65.644%	34.356%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.291%	35.709%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.166%	34.834%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12A</b>
For Twelve Months Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

ef/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	71,816,251	71,816,251	0	45,983,946	45,983,946	0	25,832,305	25,832,305
99	410100	Deferred Federal Income Tax Expense - Washin	1,084,387	0	1,084,387	1,084,387	0	1,084,387	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(815,893)	0	(815,893)	0	0	0	(815,893)	0	(815,893)
	410100	Total	268,494	71,816,251	72,084,745	1,084,387	45,983,946	47,068,333	(815,893)	25,832,305	25,016,412
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(162,672)	(162,672)	0	(104,159)	(104,159)	0	(58,513)	(58,513)
99	411100	Deferred Federal Income Tax Expense - Washin	(2,945,122)	0	(2,945,122)	(2,945,122)	0	(2,945,122)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,470,963)	0	(1,470,963)	0	0	0	(1,470,963)	0	(1,470,963)
	411100	Total	(4,416,085)	(162,672)	(4,578,757)	(2,945,122)	(104,159)	(3,049,281)	(1,470,963)	(58,513)	(1,529,476)
Total Deferred Federal Income Tax Expense			(4,147,591)	71,653,579	67,505,988	(1,860,735)	45,879,787	44,019,052	(2,286,856)	25,773,792	23,486,936

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.030%	35.970%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>		<b>E-OTX-12A</b>
For Twelve Months Ended January 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	35,955	35,955	0	23,266	23,266	0	12,689	12,689
1	408140	State Kwh Generation Tax	0	1,656,342	1,656,342	0	1,071,819	1,071,819	0	584,523	584,523
1	408150	R&P Property Tax--Production	0	13,867,144	13,867,144	0	8,973,429	8,973,429	0	4,893,715	4,893,715
1	408180	R&P Property Tax--Transmission	0	5,053,141	5,053,141	0	3,269,888	3,269,888	0	1,783,253	1,783,253
1	409100	State Income Tax--Montana & Oregon	0	(509,522)	(509,522)	0	(329,712)	(329,712)	0	(179,810)	(179,810)
TOTAL PRODUCTION & TRANSMISSION			0	20,103,060	20,103,060	0	13,008,690	13,008,690	0	7,094,370	7,094,370
DISTRIBUTION											
99	408110	State Excise Tax	19,697,908	0	19,697,908	19,697,908	0	19,697,908	0	0	0
99	408120	Municipal Occupation & License Tax	20,966,293	0	20,966,293	17,599,897	0	17,599,897	3,366,396	0	3,366,396
99	408160	Miscellaneous State or Local Tax--WA & ID	213	0	213	0	0	0	213	0	213
99	408170	R&P Property Tax--Distribution	9,123,247	0	9,123,247	6,152,584	0	6,152,584	2,970,663	0	2,970,663
99	409100	State Income Tax--Idaho	409,271	0	409,271	0	0	0	409,271	0	409,271
TOTAL DISTRIBUTION			50,196,932	0	50,196,932	43,450,389	0	43,450,389	6,746,543	0	6,746,543
TOTAL TAXES OTHER THAN FIT			50,196,932	20,103,060	70,299,992	43,450,389	13,008,690	56,459,079	6,746,543	7,094,370	13,840,913

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended January 31, 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:									
1	182324	CDA Lake CDR Fund - Allocated	0	9,033,333	9,033,333	0	5,845,470	5,845,470	0	3,187,863	3,187,863
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,294,200	1,294,200	0	705,800	705,800
1	182333	CDA Settlement Costs	0	1,291,054	1,291,054	0	835,441	835,441	0	455,613	455,613
1	182381	CDA Settlement Past Storage	0	34,884,545	34,884,545	0	22,573,789	22,573,789	0	12,310,756	12,310,756
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,504,249	29,106,953	0	15,544,969	15,544,969
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	12,730,873	12,884,052	153,179	8,403,556	8,556,735	0	4,327,317	4,327,317
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,326,013	42,566,180	46,892,193	4,260,244	28,902,436	33,162,680	65,769	13,663,744	13,729,513
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,314,202	3,314,202	0	2,250,343	2,250,343	0	1,063,859	1,063,859
		TOTAL INTANGIBLE PLANT	5,081,896	149,869,405	154,951,301	5,016,127	98,609,484	103,625,611	65,769	51,259,921	51,325,690
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,576,580	3,576,580	0	2,314,405	2,314,405	0	1,262,175	1,262,175
1	311XXX	Structures & Improvements	0	127,880,144	127,880,144	0	82,751,241	82,751,241	0	45,128,903	45,128,903
1	312000	Boiler Plant	0	175,139,488	175,139,488	0	113,332,763	113,332,763	0	61,806,725	61,806,725
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	54,926,280	54,926,280	0	35,542,796	35,542,796	0	19,383,484	19,383,484
1	315000	Accessory Electric Equipment	0	26,799,695	26,799,695	0	17,342,083	17,342,083	0	9,457,612	9,457,612
1	316000	Miscellaneous Power Plant Equipment	0	16,723,732	16,723,732	0	10,821,927	10,821,927	0	5,901,805	5,901,805
		TOTAL STEAM PRODUCTION PLANT	0	405,052,689	405,052,689	0	262,109,596	262,109,596	0	142,943,093	142,943,093
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,167,496	59,167,496	0	38,287,287	38,287,287	0	20,880,209	20,880,209
1	331XXX	Structures & Improvements	0	51,725,704	51,725,704	0	33,471,703	33,471,703	0	18,254,001	18,254,001
1	332XXX	Reservoirs, Dams, & Waterways	0	133,217,432	133,217,432	0	86,205,000	86,205,000	0	47,012,432	47,012,432
1	333000	Waterwheels, Turbines, & Generators	0	164,009,489	164,009,489	0	106,130,540	106,130,540	0	57,878,949	57,878,949
1	334000	Accessory Electric Equipment	0	37,633,526	37,633,526	0	24,352,655	24,352,655	0	13,280,871	13,280,871
1	335XXX	Miscellaneous Power Plant Equipment	0	9,274,727	9,274,727	0	6,001,676	6,001,676	0	3,273,051	3,273,051
1	336000	Roads, Railroads, & Bridges	0	2,532,162	2,532,162	0	1,638,562	1,638,562	0	893,600	893,600
		TOTAL HYDRAULIC PRODUCTION PLANT	0	457,560,536	457,560,536	0	296,087,423	296,087,423	0	161,473,113	161,473,113
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	585,734	585,734	0	319,434	319,434
1	341000	Structures & Improvements	0	16,767,490	16,767,490	0	10,850,243	10,850,243	0	5,917,247	5,917,247
1	342000	Fuel Holders, Producers, & Accessories	0	21,209,524	21,209,524	0	13,724,683	13,724,683	0	7,484,841	7,484,841
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,471,818	15,471,818	0	8,437,652	8,437,652
1	344000	Generators	0	207,732,800	207,732,800	0	134,423,895	134,423,895	0	73,308,905	73,308,905
1	344010	Generators - Solar	0	149,669	149,669	0	96,851	96,851	0	52,818	52,818
1	345000	Accessory Electric Equipment	0	20,461,986	20,461,986	0	13,240,951	13,240,951	0	7,221,035	7,221,035
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,490	21,490	0	11,720	11,720
1	346000	Miscellaneous Power Plant Equipment	0	1,497,222	1,497,222	0	968,852	968,852	0	528,370	528,370
		TOTAL OTHER PRODUCTION PLANT	0	292,666,539	292,666,539	0	189,384,517	189,384,517	0	103,282,022	103,282,022
		TOTAL PRODUCTION PLANT	0	1,155,279,764	1,155,279,764	0	747,581,536	747,581,536	0	407,698,228	407,698,228



RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended January 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,894,820	19,894,820	0	12,873,938	12,873,938	0	7,020,882	7,020,882
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	19,590,788	19,590,788	0	12,677,199	12,677,199	0	6,913,589	6,913,589
1	353000	Station Equipment	0	222,541,256	222,541,256	0	144,006,447	144,006,447	0	78,534,809	78,534,809
1	354000	Towers & Fixtures	0	17,125,001	17,125,001	0	11,081,588	11,081,588	0	6,043,413	6,043,413
1	355000	Poles & Fixtures	0	168,529,053	168,529,053	0	109,055,150	109,055,150	0	59,473,903	59,473,903
1	356000	Overhead Conductors & Devices	0	122,722,161	122,722,161	0	79,413,510	79,413,510	0	43,308,651	43,308,651
1	357000	Underground Conduit	0	3,008,359	3,008,359	0	1,946,709	1,946,709	0	1,061,650	1,061,650
1	358000	Underground Conductors & Devices	0	2,331,199	2,331,199	0	1,508,519	1,508,519	0	822,680	822,680
1	359000	Roads & Trails	0	1,951,119	1,951,119	0	1,262,569	1,262,569	0	688,550	688,550
TOTAL TRANSMISSION PLANT			0	577,693,756	577,693,756	0	373,825,629	373,825,629	0	203,868,127	203,868,127
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,694,055	0	4,694,055	3,450,943	0	3,450,943	1,243,112	0	1,243,112
99	360400	Land Easements	2,434,630	0	2,434,630	520,847	0	520,847	1,913,783	0	1,913,783
99	361000	Structures & Improvements	18,467,469	0	18,467,469	12,881,177	0	12,881,177	5,586,292	0	5,586,292
3	362000	Station Equipment	119,490,206	34,043	119,524,249	78,023,079	22,332	78,045,411	41,467,127	11,711	41,478,838
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	292,836,682	0	292,836,682	184,505,703	0	184,505,703	108,330,979	0	108,330,979
99	365000	Overhead Conductors & Devices	195,228,821	0	195,228,821	123,458,135	0	123,458,135	71,770,686	0	71,770,686
99	366000	Underground Conduit	90,504,433	0	90,504,433	57,254,720	0	57,254,720	33,249,713	0	33,249,713
99	367000	Underground Conductors & Devices	156,073,125	0	156,073,125	100,030,444	0	100,030,444	56,042,681	0	56,042,681
99	368000	Line Transformers	214,988,103	0	214,988,103	144,875,421	0	144,875,421	70,112,682	0	70,112,682
99	369XXX	Services	140,855,886	0	140,855,886	90,697,364	0	90,697,364	50,158,522	0	50,158,522
99	370000	Meters	48,121,296	0	48,121,296	26,559,934	0	26,559,934	21,561,362	0	21,561,362
99	373XXX	Street Light & Signal Systems	39,955,072	0	39,955,072	24,649,494	0	24,649,494	15,305,578	0	15,305,578
TOTAL DISTRIBUTION PLANT			1,323,649,778	34,043	1,323,683,821	846,907,261	22,332	846,929,593	476,742,517	11,711	476,754,228
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,090,834	3,095,698	4,186,532	384,267	2,101,979	2,486,246	706,567	993,719	1,700,286
4	390XXX	Structures & Improvements	13,094,930	67,656,383	80,751,313	6,493,436	45,938,684	52,432,120	6,601,494	21,717,699	28,319,193
4	391XXX	Office Furniture & Equipment	3,150,219	40,883,116	44,033,335	3,099,723	27,759,636	30,859,359	50,496	13,123,480	13,173,976
4	392XXX	Transportation Equipment	19,846,137	11,401,396	31,247,533	14,616,371	7,741,548	22,357,919	5,229,766	3,659,848	8,889,614
4	393000	Stores Equipment	277,151	2,265,733	2,542,884	122,456	1,538,433	1,660,889	154,695	727,300	881,995
4	394000	Tools, Shop & Garage Equipment	1,656,160	8,538,224	10,194,384	1,043,040	5,797,454	6,840,494	613,120	2,740,770	3,353,890
4	395000	Laboratory Equipment	249,759	828,779	1,078,538	191,233	562,741	753,974	58,526	266,038	324,564
4	396XXX	Power Operated Equipment	27,941,070	10,017,306	37,958,376	17,232,867	6,801,751	24,034,618	10,708,203	3,215,555	13,923,758
4	397XXX	Communications Equipment	17,466,862	67,219,834	84,686,696	10,665,207	45,642,267	56,307,474	6,801,655	21,577,567	28,379,222
4	398000	Miscellaneous Equipment	6,225	485,020	491,245	3,926	329,329	333,255	2,299	155,691	157,990
TOTAL GENERAL PLANT			84,779,347	212,391,489	297,170,836	53,852,526	144,213,822	198,066,348	30,926,821	68,177,667	99,104,488
TOTAL PLANT IN SERVICE			1,413,511,021	2,095,268,457	3,508,779,478	905,775,914	1,364,252,803	2,270,028,717	507,735,107	731,015,654	1,238,750,761

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended January 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(287,343,990)	(287,343,990)	0	(185,940,296)	(185,940,296)	0	(101,403,694)	(101,403,694)
E-ADEP		Hydro Production Plant	0	(127,520,312)	(127,520,312)	0	(82,518,394)	(82,518,394)	0	(45,001,918)	(45,001,918)
E-ADEP		Other Production Plant	0	(89,723,882)	(89,723,882)	0	(58,060,324)	(58,060,324)	0	(31,663,558)	(31,663,558)
E-ADEP		Transmission Plant	0	(191,681,690)	(191,681,690)	0	(124,037,222)	(124,037,222)	0	(67,644,468)	(67,644,468)
E-ADEP		Distribution Plant	(413,579,908)	814	(413,579,094)	(254,416,265)	534	(254,415,731)	(159,163,643)	280	(159,163,363)
E-ADEP		General Plant	(26,523,893)	(73,674,301)	(100,198,194)	(15,991,203)	(50,024,851)	(66,016,054)	(10,532,690)	(23,649,450)	(34,182,140)
TOTAL ACCUMULATED DEPRECIATION			(440,103,801)	(769,943,361)	(1,210,047,162)	(270,407,468)	(500,580,553)	(770,988,021)	(169,696,333)	(269,362,808)	(439,059,141)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,724,594)	(8,724,594)	0	(5,645,685)	(5,645,685)	0	(3,078,909)	(3,078,909)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(137,866)	0	(137,866)	(137,866)	0	(137,866)	0	0	0
E-AAAMT		General Plant - 303000	0	(412,942)	(412,942)	0	(278,792)	(278,792)	0	(134,150)	(134,150)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(1,381,115)	(19,355,209)	(20,736,324)	(1,358,942)	(13,142,187)	(14,501,129)	(22,173)	(6,213,022)	(6,235,195)
E-AAAMT		General Plant - 390200, 396200	(120,812)	(206,243)	(327,055)	(117,239)	(140,039)	(257,278)	(3,573)	(66,204)	(69,777)
TOTAL ACCUMULATED AMORTIZATION			(1,639,793)	(28,698,988)	(30,338,781)	(1,614,047)	(19,206,703)	(20,820,750)	(25,746)	(9,492,285)	(9,518,031)
TOTAL ACCUMULATED DEPR/AMORT			(441,743,594)	(798,642,349)	(1,240,385,943)	(272,021,515)	(519,787,256)	(791,808,771)	(169,722,079)	(278,855,093)	(448,577,172)
NET ELECTRIC UTILITY PLANT before DFIT			971,767,427	1,296,626,108	2,268,393,535	633,754,399	844,465,547	1,478,219,946	338,013,028	452,160,561	790,173,589
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(246,379)	(246,379)	0	(159,432)	(159,432)	0	(86,947)	(86,947)
12		ADFIT - Electric Plant In Service (282900)	0	(318,230,140)	(318,230,140)	0	(207,377,853)	(207,377,853)	0	(110,852,287)	(110,852,287)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(54,302,411)	(54,302,411)	0	(36,871,337)	(36,871,337)	0	(17,431,074)	(17,431,074)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(390,929)	(390,929)	0	(265,441)	(265,441)	0	(125,488)	(125,488)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,209,591)	(12,209,591)	0	(7,900,826)	(7,900,826)	0	(4,308,765)	(4,308,765)
1		ADFIT - CDA Settlement Costs (283333)	0	364,816	364,816	0	236,072	236,072	0	128,744	128,744
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,839,427)	(3,839,427)	0	(2,502,001)	(2,502,001)	0	(1,337,426)	(1,337,426)
TOTAL ACCUMULATED DFIT			0	(388,854,061)	(388,854,061)	0	(254,840,818)	(254,840,818)	0	(134,013,243)	(134,013,243)
NET ELECTRIC UTILITY PLANT			971,767,427	907,772,047	1,879,539,474	633,754,399	589,624,729	1,223,379,128	338,013,028	318,147,318	656,160,346

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.600%	34.400%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.166%	34.834%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-12A</b>
For Twelve Months Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	971,767,427	907,772,047	1,879,539,474	633,754,399	589,624,729	1,223,379,128	338,013,028	318,147,318	656,160,346
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	0	0	0	(799,447)	0	(799,447)	799,447	0	799,447
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(2,732,042)	0	(2,732,042)	(875,572)	0	(875,572)	(1,856,470)	0	(1,856,470)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,263,908	0	7,263,908	4,651,181	0	4,651,181	2,612,727	0	2,612,727
99	ADFIT - Kettle Falls Disallowed (190420)	242,795	0	242,795	242,795	0	242,795	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,278,849	0	1,278,849	0	0	0	1,278,849	0	1,278,849
99	ADFIT - Boulder Park Disallowed (190040)	462,403	0	462,403	0	0	0	462,403	0	462,403
99	Investment in WNP3 Exchange Power (124900, 124930)	12,453,931	0	12,453,931	12,453,931	0	12,453,931	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,238,199)	0	(2,238,199)	(2,238,199)	0	(2,238,199)	0	0	0
99	CDA Lake Settlement - WA (182382)	963,415	0	963,415	963,415	0	963,415	0	0	0
99	CDA Lake Settlement - ID (186382)	191,012	0	191,012	0	0	0	191,012	0	191,012
99	ADFIT - CDA Lake Settlement - Direct (283382)	(404,050)	0	(404,050)	(337,196)	0	(337,196)	(66,854)	0	(66,854)
99	CDA CDR Fund - Direct (182324)	70,079	0	70,079	70,079	0	70,079	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	497,696	0	497,696	461,950	0	461,950	35,746	0	35,746
99	ADFIT - Spokane River Relicensing (283322)	(174,170)	0	(174,170)	(161,664)	0	(161,664)	(12,506)	0	(12,506)
99	Spokane River PM&Es (182323)	459,809	0	459,809	293,335	0	293,335	166,474	0	166,474
99	ADFIT - Spokane River PM&Es (283323)	(160,957)	0	(160,957)	(102,691)	0	(102,691)	(58,266)	0	(58,266)
99	Montana Riverbed Settlement (186360)	2,416,628	0	2,416,628	1,635,146	0	1,635,146	781,482	0	781,482
99	ADFIT - Montana Riverbed Settlement (283365)	(845,820)	0	(845,820)	(572,302)	0	(572,302)	(273,518)	0	(273,518)
99	Lancaster Generation (182312)	1,813,333	0	1,813,333	1,813,333	0	1,813,333	0	0	0
99	ADFIT - Lancaster Generation (283312)	(634,667)	0	(634,667)	(634,667)	0	(634,667)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	61,142	0	61,142	0	0	0	61,142	0	61,142
4	Customer Advances (252000)	(1,509,316)	197	(1,509,119)	(434,541)	134	(434,407)	(1,074,775)	63	(1,074,712)
99	Customer Deposits (235199)	(1,771,725)	0	(1,771,725)	(1,771,725)	0	(1,771,725)	0	0	0
C-WKC	Working Capital	27,434,926	8,381,617	35,816,543	27,434,926	0	27,434,926	0	8,381,617	8,381,617
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	37,748,451	8,381,814	46,130,265	37,955,361	134	37,955,495	(206,910)	8,381,680	8,174,770
	NET RATE BASE	#####	916,153,861	1,925,669,739	671,709,760	589,624,863	1,261,334,623	337,806,118	326,528,998	664,335,116

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months Ended January 31, 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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	7,788,616	7,788,616			7,788,616	7,788,616		5,040,013	5,040,013		2,748,603	2,748,603	
1	Hydro (ED-AN)	8,282,729	8,282,729			8,282,729	8,282,729		5,359,754	5,359,754		2,922,975	2,922,975	
1	Other (ED-AN)	9,353,693	9,353,693			9,353,693	9,353,693		6,052,775	6,052,775		3,300,918	3,300,918	
<b>Total Electric Production</b>		<b>25,425,038</b>	<b>25,425,038</b>			<b>25,425,038</b>	<b>25,425,038</b>		<b>16,452,542</b>	<b>16,452,542</b>		<b>8,972,496</b>	<b>8,972,496</b>	
<b>Electric Transmission</b>														
1	ED-AN	10,442,717	10,442,717			10,442,717	10,442,717		6,757,482	6,757,482		3,685,235	3,685,235	
<b>Total Electric Transmissio</b>		<b>10,442,717</b>	<b>10,442,717</b>			<b>10,442,717</b>	<b>10,442,717</b>		<b>6,757,482</b>	<b>6,757,482</b>		<b>3,685,235</b>	<b>3,685,235</b>	
<b>Electric Distribution</b>														
3	ED-AN	671	671				671	671	440	440		231	231	
	ED-ID	14,530,094	14,530,094			14,530,094	14,530,094				14,530,094		14,530,094	
	ED-WA	23,992,953	23,992,953			23,992,953	23,992,953	23,992,953		23,992,953				
<b>Total Electric Distribution</b>		<b>38,523,718</b>	<b>38,523,718</b>			<b>38,523,047</b>	<b>671</b>	<b>38,523,718</b>	<b>23,992,953</b>	<b>440</b>	<b>23,993,393</b>	<b>14,530,094</b>	<b>231</b>	<b>14,530,325</b>
<b>Gas Underground Storage</b>														
	GD-AN	571,221		571,221										
	GD-OR	114,166			114,166									
<b>Total Gas Underground St</b>		<b>685,387</b>		<b>571,221</b>	<b>114,166</b>									
<b>Gas Distribution</b>														
	GD-AN	63,630		63,630										
	GD-ID	4,202,902		4,202,902										
	GD-WA	8,518,269		8,518,269										
	GD-OR	5,091,001			5,091,001									
<b>Total Gas Distribution</b>		<b>17,875,802</b>		<b>12,784,801</b>	<b>5,091,001</b>									
<b>General Plant</b>														
4	ED-AN	2,673,211	2,673,211			2,673,211	2,673,211		1,815,110	1,815,110		858,101	858,101	
	ED-ID	160,954	160,954			160,954	160,954				160,954		160,954	
	ED-WA	1,034,997	1,034,997			1,034,997	1,034,997	1,034,997						
7,4	CD-AA	14,352,613	10,268,864	2,834,785	1,248,964		10,268,864	10,268,864		6,972,559	6,972,559	3,296,305	3,296,305	
9,4	CD-AN	702,413	553,108	149,305			553,108	553,108		375,560	375,560	177,548	177,548	
9	CD-ID	288,461	227,146	61,315		227,146	227,146				227,146		227,146	
9	CD-WA	172,056	135,484	36,572		135,484	135,484	135,484		135,484				
8	GD-AA	208,445		143,998	64,447									
	GD-AN	33,573		33,573										
	GD-ID	48,051		48,051										
	GD-WA	218,545		218,545										
	GD-OR	233,178			233,178									
<b>Total General Plant</b>		<b>20,126,497</b>	<b>15,053,764</b>	<b>3,526,144</b>	<b>1,546,589</b>	<b>1,558,581</b>	<b>13,495,183</b>	<b>15,053,764</b>	<b>1,170,481</b>	<b>9,163,229</b>	<b>10,333,710</b>	<b>388,100</b>	<b>4,331,954</b>	<b>4,720,054</b>
<b>Total Depreciation Expens</b>		<b>113,079,159</b>	<b>89,445,237</b>	<b>16,882,166</b>	<b>6,751,756</b>	<b>40,081,628</b>	<b>49,363,609</b>	<b>89,445,237</b>	<b>25,163,434</b>	<b>32,373,693</b>	<b>57,537,127</b>	<b>14,918,194</b>	<b>16,989,916</b>	<b>31,908,110</b>

Allocation Ratios:  
Service -

Electric Gas-North Gas-South

Jurisdiction -

Washington

Idaho

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	Production/Transmission Ratio	64.710%	35.290%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3	Direct Distribution Operating Expe	65.600%	34.400%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	4	Jurisdictional 4-Factor Ratio	67.900%	32.100%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	918,401	918,401		918,401	918,401		594,297	594,297		324,104	324,104	
1	Misc Intangible Plt (30300)	ED-AN	187,619	187,619		187,619	187,619		121,408	121,408		66,211	66,211	
<b>Total Production/Transmission</b>			<b>1,106,020</b>	<b>1,106,020</b>		<b>1,106,020</b>	<b>1,106,020</b>		<b>715,705</b>	<b>715,705</b>		<b>390,315</b>	<b>390,315</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153				
	Misc Intangible Plt (30300)	ED-WA	2,844	2,844		2,844	2,844	2,844		2,844				
<b>Total Distribution</b>			<b>26,997</b>	<b>26,997</b>		<b>26,997</b>	<b>26,997</b>	<b>26,997</b>		<b>26,997</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	483,153	345,681	95,428	42,044			234,717	234,717		110,964	110,964	
9,1		CD-AN	9,729	7,661	2,068		7,661	7,661	4,957	4,957		2,704	2,704	
		GD-ID	4,058		4,058									
		GD-WA	24,634		24,634									
		GD-OR	8,037			8,037								
<b>Total General Plant - 303000</b>			<b>529,611</b>	<b>353,342</b>	<b>126,188</b>	<b>50,081</b>		<b>353,342</b>	<b>353,342</b>		<b>239,674</b>	<b>239,674</b>	<b>113,668</b>	<b>113,668</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	11,557,499	8,269,044	2,282,721	1,005,734		8,269,044	8,269,044	5,614,681	5,614,681	2,654,363	2,654,363	
9,4		CD-AN	9,842	7,750	2,092		7,750	7,750	5,262	5,262		2,488	2,488	
9,4		CD-ID	10,730	8,449	2,281		8,449	8,449			8,449		8,449	
4		ED-AN	212,302	212,302			212,302	212,302	144,153	144,153		68,149	68,149	
		ED-ID	4,747	4,747			4,747	4,747			4,747		4,747	
		ED-WA	852,321	852,321			852,321	852,321	852,321	852,321				
8		GD-AA	446,799		308,658	138,141								
		GD-AN	1,549		1,549									
		GD-OR	226			226								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>13,096,015</b>	<b>9,354,613</b>	<b>2,597,301</b>	<b>1,144,101</b>		<b>865,517</b>	<b>8,489,096</b>	<b>9,354,613</b>		<b>852,321</b>	<b>5,764,096</b>	<b>6,616,417</b>
<b>Gas Underground Storage</b>														
		GD-AN	227		227									
<b>Total Gas Underground Storage</b>			<b>227</b>		<b>227</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	28,856	20,645	5,700	2,511		20,645	20,645	14,018	14,018	6,627	6,627	
4		ED-AN	10,021	10,021			10,021	10,021	6,804	6,804		3,217	3,217	
		GD-OR	2,093			2,093								
<b>Total General Plant - 390200, 396200</b>			<b>40,970</b>	<b>30,666</b>	<b>5,700</b>	<b>4,604</b>		<b>30,666</b>	<b>30,666</b>	<b>20,822</b>	<b>20,822</b>	<b>9,844</b>	<b>9,844</b>	
<b>Total Amortization Expense</b>			<b>14,799,840</b>	<b>10,871,638</b>	<b>2,729,416</b>	<b>1,198,786</b>		<b>892,514</b>	<b>9,979,124</b>	<b>10,871,638</b>		<b>879,318</b>	<b>6,740,297</b>	<b>7,619,615</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	Production/Transmission Rat	64.710%	35.290%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	67.900%	32.100%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%				

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12A</b>
For Twelve Months Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(287,343,990)	(287,343,990)			(287,343,990)	(287,343,990)		(185,940,296)	(185,940,296)		(101,403,694)	(101,403,694)	
1	Hydro (ED-AN)	(127,520,312)	(127,520,312)			(127,520,312)	(127,520,312)		(82,518,394)	(82,518,394)		(45,001,918)	(45,001,918)	
1	Other (ED-AN)	(89,723,882)	(89,723,882)			(89,723,882)	(89,723,882)		(58,060,324)	(58,060,324)		(31,663,558)	(31,663,558)	
<b>Total Electric Production</b>		<b>(504,588,184)</b>	<b>(504,588,184)</b>			<b>(504,588,184)</b>	<b>(504,588,184)</b>		<b>(326,519,014)</b>	<b>(326,519,014)</b>		<b>(178,069,170)</b>	<b>(178,069,170)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(191,681,690)	(191,681,690)			(191,681,690)	(191,681,690)		(124,037,222)	(124,037,222)		(67,644,468)	(67,644,468)	
<b>Total Electric Transmissi</b>		<b>(191,681,690)</b>	<b>(191,681,690)</b>			<b>(191,681,690)</b>	<b>(191,681,690)</b>		<b>(124,037,222)</b>	<b>(124,037,222)</b>		<b>(67,644,468)</b>	<b>(67,644,468)</b>	
<b>Electric Distribution</b>														
3	ED-AN	814	814						534	534		280	280	
	ED-ID	(159,163,643)	(159,163,643)			(159,163,643)	(159,163,643)					(159,163,643)	(159,163,643)	
	ED-WA	(254,416,265)	(254,416,265)			(254,416,265)	(254,416,265)		(254,416,265)	(254,416,265)				
<b>Total Electric Distribution</b>		<b>(413,579,094)</b>	<b>(413,579,094)</b>			<b>(413,579,908)</b>	<b>814</b>	<b>(413,579,094)</b>	<b>(254,416,265)</b>	<b>534</b>	<b>(254,415,731)</b>	<b>(159,163,643)</b>	<b>280</b>	<b>(159,163,363)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(13,246,637)	(13,246,637)											
	GD-OR	(581,286)				(581,286)								
<b>Total Gas Underground S</b>		<b>(13,827,923)</b>				<b>(13,246,637)</b>	<b>(581,286)</b>							
<b>Gas Distribution</b>														
	GD-AN	(1,511,745)	(1,511,745)											
	GD-ID	(57,655,578)	(57,655,578)											
	GD-WA	(114,270,369)	(114,270,369)											
	GD-OR	(90,912,440)				(90,912,440)								
<b>Total Gas Distribution</b>		<b>(264,350,132)</b>				<b>(173,437,692)</b>	<b>(90,912,440)</b>							
<b>General Plant</b>														
4	ED-AN	(37,946,312)	(37,946,312)			(37,946,312)	(37,946,312)		(25,765,546)	(25,765,546)		(12,180,766)	(12,180,766)	
	ED-ID	(6,595,274)	(6,595,274)			(6,595,274)	(6,595,274)					(6,595,274)	(6,595,274)	
	ED-WA	(14,091,804)	(14,091,804)			(14,091,804)	(14,091,804)		(14,091,804)	(14,091,804)				
7,4	CD-AA	(37,668,698)	(26,950,823)	(7,439,945)	(3,277,930)	(26,950,823)	(26,950,823)		(18,299,609)	(18,299,609)		(8,651,214)	(8,651,214)	
9,4	CD-AN	(11,146,457)	(8,777,166)	(2,369,291)		(8,777,166)	(8,777,166)		(5,959,696)	(5,959,696)		(2,817,470)	(2,817,470)	
9	CD-ID	(5,000,274)	(3,937,416)	(1,062,858)		(3,937,416)	(3,937,416)					(3,937,416)	(3,937,416)	
9	CD-WA	(2,412,119)	(1,899,399)	(512,720)		(1,899,399)	(1,899,399)		(1,899,399)	(1,899,399)				
8	GD-AA	(1,583,450)	(1,093,879)	(489,571)										
	GD-AN	(1,691,270)	(1,691,270)											
	GD-ID	(1,353,303)	(1,353,303)											
	GD-WA	(3,526,376)	(3,526,376)											
	GD-OR	(4,061,344)				(4,061,344)								
<b>Total General Plant</b>		<b>(127,076,681)</b>	<b>(100,198,194)</b>	<b>(19,049,642)</b>	<b>(7,828,845)</b>	<b>(26,523,893)</b>	<b>(73,674,301)</b>	<b>(100,198,194)</b>	<b>(15,991,203)</b>	<b>(50,024,851)</b>	<b>(66,016,054)</b>	<b>(10,532,690)</b>	<b>(23,649,450)</b>	<b>(34,182,140)</b>
<b>Total Accumulated Depr</b>		<b>(1,515,103,704)</b>	<b>(1,210,047,162)</b>	<b>(205,733,971)</b>	<b>(99,322,571)</b>	<b>(440,103,801)</b>	<b>(769,943,361)</b>	<b>(1,210,047,162)</b>	<b>(270,407,468)</b>	<b>(500,580,553)</b>	<b>(770,988,021)</b>	<b>(169,696,333)</b>	<b>(269,362,808)</b>	<b>(439,059,141)</b>

<b>Allocation Ratios:</b>												
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho			
7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	Production/Transmission Ratio	64.710%		35.290%			
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3	Direct Distribution Operating Expense	65.600%		34.400%			
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	4	Jurisdictional 4-Factor Ratio	67.900%		32.100%			

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12A</b>
For Twelve Months Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(7,921,887)	(7,921,887)			(7,921,887)	(7,921,887)		(5,126,253)	(5,126,253)		(2,795,634)	(2,795,634)	
1	Misc Intangible Plt (3030 ED-AN	(802,707)	(802,707)			(802,707)	(802,707)		(519,432)	(519,432)		(283,275)	(283,275)	
<b>Total Production/Transmission</b>		<b>(8,724,594)</b>	<b>(8,724,594)</b>			<b>(8,724,594)</b>	<b>(8,724,594)</b>		<b>(5,645,685)</b>	<b>(5,645,685)</b>		<b>(3,078,909)</b>	<b>(3,078,909)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(111,019)	(111,019)			(111,019)	(111,019)	(111,019)		(111,019)				
	Misc Intangible Plt (3030 ED-WA	(26,847)	(26,847)			(26,847)	(26,847)	(26,847)		(26,847)				
<b>Total Distribution</b>		<b>(137,866)</b>	<b>(137,866)</b>			<b>(137,866)</b>	<b>(137,866)</b>	<b>(137,866)</b>		<b>(137,866)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(507,243)	(362,918)	(100,185)	(44,140)	(362,918)	(362,918)		(246,421)	(246,421)		(116,497)	(116,497)	
9,1	CD-AN	(63,528)	(50,024)	(13,504)		(50,024)	(50,024)		(32,371)	(32,371)		(17,653)	(17,653)	
	GD-ID	(49,396)		(49,396)										
	GD-WA	(106,374)		(106,374)										
	GD-OR	(61,121)			(61,121)									
<b>Total General Plant - 303000</b>		<b>(787,662)</b>	<b>(412,942)</b>	<b>(269,459)</b>	<b>(105,261)</b>		<b>(412,942)</b>	<b>(412,942)</b>		<b>(278,792)</b>	<b>(278,792)</b>		<b>(134,150)</b>	<b>(134,150)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(26,307,180)	(18,821,998)	(5,195,931)	(2,289,251)		(18,821,998)	(18,821,998)		(12,780,136)	(12,780,136)	(6,041,862)	(6,041,862)	
9,4	CD-AN	(12,222)	(9,624)	(2,598)			(9,624)		(6,535)	(6,535)		(3,089)	(3,089)	
9	CD-ID	(13,858)	(10,912)	(2,946)		(10,912)	(10,912)				(10,912)		(10,912)	
4	ED-AN	(523,587)	(523,587)			(523,587)	(523,587)		(355,516)	(355,516)		(168,071)	(168,071)	
	ED-ID	(11,261)	(11,261)			(11,261)	(11,261)				(11,261)		(11,261)	
	ED-WA	(1,358,942)	(1,358,942)			(1,358,942)	(1,358,942)	(1,358,942)		(1,358,942)				
8	GD-AA	(1,458,377)		(1,007,476)	(450,901)									
	GD-AN	(10,594)		(10,594)										
	GD-OR	(1,129)			(1,129)									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(29,697,150)</b>	<b>(20,736,324)</b>	<b>(6,219,545)</b>	<b>(2,741,281)</b>	<b>(1,381,115)</b>	<b>(19,355,209)</b>	<b>(20,736,324)</b>	<b>(1,358,942)</b>	<b>(13,142,187)</b>	<b>(14,501,129)</b>	<b>(22,173)</b>	<b>(6,213,022)</b>	<b>(6,235,195)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(239,764)		(239,764)										
<b>Total Gas Underground Storage</b>		<b>(239,764)</b>		<b>(239,764)</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(204,681)	(146,443)	(40,427)	(17,811)		(146,443)	(146,443)		(99,435)	(99,435)	(47,008)	(47,008)	
9	CD-ID	(4,537)	(3,573)	(964)		(3,573)	(3,573)				(3,573)		(3,573)	
9	CD-WA	(8,332)	(6,561)	(1,771)		(6,561)	(6,561)	(6,561)		(6,561)				
4	ED-AN	(59,800)	(59,800)			(59,800)	(59,800)		(40,604)	(40,604)		(19,196)	(19,196)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)		(110,678)				
	GD-WA	(1,863)		(1,863)										
	GD-OR	(36,095)			(36,095)									
<b>Total General Plant - 390200, 396200</b>		<b>(425,986)</b>	<b>(327,055)</b>	<b>(45,025)</b>	<b>(53,906)</b>	<b>(120,812)</b>	<b>(206,243)</b>	<b>(327,055)</b>	<b>(117,239)</b>	<b>(140,039)</b>	<b>(257,278)</b>	<b>(3,573)</b>	<b>(66,204)</b>	<b>(69,777)</b>
<b>Total Accumulated Amortization</b>		<b>(40,013,022)</b>	<b>(30,338,781)</b>	<b>(6,773,793)</b>	<b>(2,900,448)</b>	<b>(1,639,793)</b>	<b>(28,698,988)</b>	<b>(30,338,781)</b>	<b>(1,614,047)</b>	<b>(19,206,703)</b>	<b>(20,820,750)</b>	<b>(25,746)</b>	<b>(9,492,285)</b>	<b>(9,518,031)</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 Production/Transmission Ratio	64.710%	35.290%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Ratio	67.900%	32.100%
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-12A</b>
For Twelve Months Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	
99		GD-OR / AS	746,715	0	0	0	0	0	0	0	0	746,715	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,966,980	0	0	2,838,255	2,838,255	0	0	783,518	783,518	0	345,207	
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	
		<b>TOTAL ACCOUNT</b>	<b>6,795,472</b>	<b>384,267</b>	<b>706,567</b>	<b>3,095,698</b>	<b>4,186,532</b>	<b>577,218</b>	<b>92,936</b>	<b>846,864</b>	<b>1,517,018</b>	<b>746,715</b>	<b>345,207</b>	<b>1,091,922</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,891,676	996,832	2,139,908	3,754,936	6,891,676	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,202,989	0	0	0	0	2,202,989	0	0	0	2,202,989	0	
99		GD-OR / AS	3,614,643	0	0	0	0	0	0	0	0	3,614,643	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	79,224,830	0	0	56,682,989	56,682,989	0	0	15,647,696	15,647,696	0	6,894,145	
9		CD-WA / ID / AN	21,813,278	5,496,604	4,461,586	7,218,458	17,176,648	1,483,742	1,204,352	1,948,536	4,636,630	0	0	
		<b>TOTAL ACCOUNT</b>	<b>113,747,416</b>	<b>6,493,436</b>	<b>6,601,494</b>	<b>67,656,383</b>	<b>80,751,313</b>	<b>3,686,731</b>	<b>1,204,352</b>	<b>17,596,232</b>	<b>22,487,315</b>	<b>3,614,643</b>	<b>6,894,145</b>	<b>10,508,788</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,975,936	3,083,351	14,649	5,877,936	8,975,936	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	528,724	0	0	0	0	0	0	365,253	365,253	0	163,471	
7		CD-AA	48,823,301	0	0	34,931,607	34,931,607	0	0	9,643,090	9,643,090	0	4,248,604	
9		CD-WA / ID / AN	159,750	16,373	35,847	73,574	125,794	4,420	9,676	19,860	33,956	0	0	
		<b>TOTAL ACCOUNT</b>	<b>58,494,361</b>	<b>3,099,724</b>	<b>50,496</b>	<b>40,883,117</b>	<b>44,033,337</b>	<b>4,420</b>	<b>9,676</b>	<b>10,034,853</b>	<b>10,048,949</b>	<b>0</b>	<b>4,412,075</b>	<b>4,412,075</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	26,588,887	13,061,211	4,394,918	9,132,758	26,588,887	0	0	0	0	0	0	
99		GD-WA / ID / AN	9,076,285	0	0	0	0	5,984,616	1,767,355	1,324,314	9,076,285	0	0	
99		GD-OR / AS	2,865,392	0	0	0	0	0	0	0	0	2,865,392	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	549,870	0	0	393,415	393,415	0	0	108,605	108,605	0	47,850	
9		CD-WA / ID / AN	5,416,579	1,555,160	834,848	1,875,223	4,265,231	419,797	225,357	506,194	1,151,348	0	0	
		<b>TOTAL ACCOUNT</b>	<b>44,497,013</b>	<b>14,616,371</b>	<b>5,229,766</b>	<b>11,401,396</b>	<b>31,247,533</b>	<b>6,404,413</b>	<b>1,992,712</b>	<b>1,939,113</b>	<b>10,336,238</b>	<b>2,865,392</b>	<b>47,850</b>	<b>2,913,242</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,545	10,739	14,745	370,061	395,545	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,726,988	111,717	139,950	1,895,672	2,147,339	30,157	37,778	511,714	579,649	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,264,031</b>	<b>122,456</b>	<b>154,695</b>	<b>2,265,733</b>	<b>2,542,884</b>	<b>114,428</b>	<b>37,778</b>	<b>511,714</b>	<b>663,920</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,037,511	1,012,218	313,490	1,711,803	3,037,511	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,809,025	0	0	0	0	2,029,998	398,052	380,975	2,809,025	0	0	
99		GD-OR / AS	890,521	0	0	0	0	0	0	0	890,521	0	890,521	
8		GD-AA	2,012,351	0	0	0	0	0	0	1,390,172	1,390,172	0	622,179	
7		CD-AA	9,254,692	0	0	6,621,455	6,621,455	0	0	1,827,894	1,827,894	0	805,343	
9		CD-WA / ID / AN	679,948	30,822	299,630	204,966	535,418	8,320	80,882	55,328	144,530	0	0	
		<b>TOTAL ACCOUNT</b>	<b>18,684,048</b>	<b>1,043,040</b>	<b>613,120</b>	<b>8,538,224</b>	<b>10,194,384</b>	<b>2,038,318</b>	<b>478,934</b>	<b>3,654,369</b>	<b>6,171,621</b>	<b>890,521</b>	<b>1,427,522</b>	<b>2,318,043</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	742,942	186,281	56,946	499,715	742,942	0	0	0	0	0	0	
99		GD-WA / ID / AN	146,554	0	0	0	0	43,892	14,315	88,347	146,554	0	0	
99		GD-OR / AS	133,298	0	0	0	0	0	0	0	133,298	0	133,298	
8		GD-AA	161,317	0	0	0	0	0	0	111,441	111,441	0	49,876	
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	103,031	4,952	1,581	74,597	81,130	1,337	427	20,137	21,901	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,642,805</b>	<b>191,233</b>	<b>58,527</b>	<b>828,778</b>	<b>1,078,538</b>	<b>45,229</b>	<b>14,742</b>	<b>290,172</b>	<b>350,143</b>	<b>133,298</b>	<b>80,826</b>	<b>214,124</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,308,783	16,975,502	10,300,156	9,033,125	36,308,783	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,361,126	0	0	0	0	2,687,465	843,167	830,494	4,361,126	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	563,299	0	0	403,024	403,024	0	0	111,257	111,257	0	49,018	
9		CD-WA / ID / AN	1,583,064	257,365	408,046	581,157	1,246,568	69,473	110,147	156,876	336,496	0	0	
		<b>TOTAL ACCOUNT</b>	<b>42,860,106</b>	<b>17,232,867</b>	<b>10,708,202</b>	<b>10,017,306</b>	<b>37,958,375</b>	<b>2,756,938</b>	<b>953,314</b>	<b>1,098,627</b>	<b>4,808,879</b>	<b>43,834</b>	<b>49,018</b>	<b>92,852</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	55,363,123	10,240,594	3,609,709	41,512,820	55,363,123	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,309,910	0	0	0	0	684,138	544,031	81,741	1,309,910	0	0	0
99		GD-OR / AS	1,183,277	0	0	0	0	0	0	0	0	1,183,277	0	1,183,277
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995
7		CD-AA	27,084,175	0	0	19,377,915	19,377,915	0	0	5,349,395	5,349,395	0	2,356,865	2,356,865
9		CD-WA / ID / AN	12,630,371	424,613	3,191,946	6,329,100	9,945,659	114,619	861,628	1,708,465	2,684,712	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>98,563,788</b>	<b>10,665,207</b>	<b>6,801,655</b>	<b>67,219,835</b>	<b>84,686,697</b>	<b>798,757</b>	<b>1,405,659</b>	<b>7,825,538</b>	<b>10,029,954</b>	<b>1,183,277</b>	<b>2,663,860</b>	<b>3,847,137</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	73,486	0	2,299	71,187	73,486	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	572,913	0	0	409,902	409,902	0	0	113,156	113,156	0	49,855	49,855
9		CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>658,744</b>	<b>3,926</b>	<b>2,299</b>	<b>485,020</b>	<b>491,245</b>	<b>1,060</b>	<b>0</b>	<b>114,217</b>	<b>115,277</b>	<b>2,367</b>	<b>49,855</b>	<b>52,222</b>
		<b>TOTAL GENERAL PLANT</b>	<b>389,207,784</b>	<b>53,852,527</b>	<b>30,926,821</b>	<b>212,391,490</b>	<b>297,170,838</b>	<b>16,427,512</b>	<b>6,190,103</b>	<b>43,911,699</b>	<b>66,529,314</b>	<b>9,537,274</b>	<b>15,970,358</b>	<b>25,507,632</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	7,546,031	153,179	0	7,392,852	7,546,031	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,191,106	0	0	0	0	1,010,069	181,037	0	1,191,106	0	0	
99		GD-OR / AS	424,409	0	0	0	0	0	0	0	0	424,409	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	7,247,280	0	0	5,185,212	5,185,212	0	0	1,431,410	1,431,410	0	630,658	
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	
		<b>TOTAL ACCOUNT</b>	<b>16,602,884</b>	<b>153,179</b>	<b>0</b>	<b>12,730,873</b>	<b>12,884,052</b>	<b>1,010,069</b>	<b>181,037</b>	<b>1,472,659</b>	<b>2,663,765</b>	<b>424,409</b>	<b>630,658</b>	<b>1,055,067</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	5,535,059	4,260,244	23,524	1,251,291	5,535,059	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	2,260,118	0	0	0	0	0	0	1,561,335	1,561,335	0	698,783	
7		CD-AA	57,690,286	0	0	41,275,669	41,275,669	0	0	11,394,408	11,394,408	0	5,020,209	
9		CD-WA / ID / AN	103,455	0	42,245	39,220	81,465	0	11,403	10,587	21,990	0	0	
		<b>TOTAL ACCOUNT</b>	<b>65,588,918</b>	<b>4,260,244</b>	<b>65,769</b>	<b>42,566,180</b>	<b>46,892,193</b>	<b>0</b>	<b>11,403</b>	<b>12,966,330</b>	<b>12,977,733</b>	<b>0</b>	<b>5,718,992</b>	<b>5,718,992</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	10,839	0	0	10,839	10,839	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,617,053	0	0	3,303,363	3,303,363	0	0	911,914	911,914	0	401,776	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,640,649</b>	<b>0</b>	<b>0</b>	<b>3,314,202</b>	<b>3,314,202</b>	<b>0</b>	<b>0</b>	<b>923,440</b>	<b>923,440</b>	<b>1,231</b>	<b>401,776</b>	<b>403,007</b>
	<b>TOTAL</b>		<b>86,832,451</b>	<b>4,413,423</b>	<b>65,769</b>	<b>58,611,255</b>	<b>63,090,447</b>	<b>1,010,069</b>	<b>192,440</b>	<b>15,362,429</b>	<b>16,564,938</b>	<b>425,640</b>	<b>6,751,426</b>	<b>7,177,066</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(73,699,478)	(52,729,765)	(14,556,384)	(6,413,329)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,997,162)	(1,572,645)	(424,517)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
		Total	<u>(76,243,034)</u>	<u>(54,693,339)</u>	<u>(15,088,819)</u>	<u>(6,460,876)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12A</b>
For Twelve Months Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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	1,493,874	814,694		2,308,568		814,694			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,171,471	638,869		1,810,340		638,869			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	15,614,358	7,174,241	2,172,078	24,960,677		5,732,615		1,441,626	2,172,078
1	154300 PLANT MATERIALS & OPER SUP-CS2	566,515	308,953		875,468		308,953			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,624,282	885,812		2,510,094		885,812			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	2,901	1,333	404	4,638		1,065		268	404
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(986)	(453)	(137)	(1,576)		(362)		(91)	(137)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	(80)	(36)	(11)	(127)		(29)		(7)	(11)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	28,389,866			28,389,866	27,434,926		954,940		
<b>TOTAL</b>		<b>48,862,201</b>	<b>9,823,413</b>	<b>2,172,334</b>	<b>60,857,948</b>	<b>27,434,926</b>	<b>8,381,617</b>	<b>954,940</b>	<b>1,441,796</b>	<b>2,172,334</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						