

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	20,290,523	13,100,304	7,190,219
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	20,290,523	13,100,304	7,190,219
G-APL	Gas Net Adjusted Rate Base	360,012,618	243,793,302	116,219,316
	<b>RATE OF RETURN</b>	<b>5.636%</b>	<b>5.374%</b>	<b>6.187%</b>

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended March 31, 2015  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2011 thru 12-31-2013	<b>100.000%</b>	<b>70.840%</b>	<b>29.160%</b>
2	Input	Number of Customers - AMA Percent	04-01-2014 thru 03-31-2015	231,330 <b>100.000%</b>	153,494 <b>66.353%</b>	77,836 <b>33.647%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	04-01-2014 thru 03-31-2015	13,142,002 <b>100.000%</b>	8,293,085 <b>63.104%</b>	4,848,917 <b>36.896%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2014 thru 12-31-2014			
		Direct O & M Accounts 798 - 894		5,138,222	2,993,532	2,144,690
		Direct O & M Accounts 901 - 935		6,736,089	6,334,192	401,897
		Total		11,874,311	9,327,724	2,546,587
		Percentage		100.000%	78.554%	21.446%
		Direct Labor				
		Amount: Accounts 798 - 894		7,841,118	5,302,891	2,538,227
		Amount: Accounts 901 - 935		2,835,222	2,315,397	519,825
		Total		10,676,340	7,618,288	3,058,052
		Percentage		100.000%	71.357%	28.643%
		Total Number of Customers		231,528	153,467	78,061
		Percentage		100.000%	66.284%	33.716%
		Total Direct Plant		362,119,311	242,035,600	120,083,711
		Percentage		100.000%	66.839%	33.161%
4		Total Four Factor Allocators Percent		400.000%	283.034%	116.966%
				<b>100.000%</b>	<b>70.758%</b>	<b>29.242%</b>
6	Input	Actual Therms Purchased Percent	04-01-2014 thru 03-31-2015	230,983,617 <b>100.000%</b>	158,424,972 <b>68.587%</b>	72,558,645 <b>31.413%</b>

RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
 For Twelve Months Ended March 31, 2015  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

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

RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
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AVISTA UTILITIES

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
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AVISTA UTILITIES

Input		01-01-2014 thru 12-31-2014	Total	Electric	Gas North
Elec/Gas North 4-Factor					
Direct O & M Accts 580 - 894			67,621,722	60,416,061	7,205,661
Direct O & M Accts 901 - 935			38,441,898	32,202,921	6,238,977
Adjustments			0	0	0
Total			106,063,620	92,618,982	13,444,638
Percentage			100.000%	87.324%	12.676%
Direct Labor Accts 580 - 894			61,766,029	49,821,911	11,944,118
Direct Labor Accts 901 - 935			3,969,931	3,522,548	447,383
Total			65,735,960	53,344,459	12,391,501
Percentage			100.000%	81.150%	18.850%
Number of Customers at			601,722	370,194	231,528
Percentage			100.000%	61.522%	38.478%
Net Direct Plant			2,563,811,758	2,178,697,585	385,114,173
Percentage			100.000%	84.979%	15.021%
Total Percentages			400.000%	314.975%	85.025%
Average (CD AN/ID/WA)			<b>100.000%</b>	<b>78.744%</b>	<b>21.256%</b>
JP	Gas North/Oregon JP Factor %	01-01-2014 thru 12-31-2014	100.000%	0.000%	80.900%
10	Actual Annual Throughput	01-01-2014 thru 12-31-2014			
	Percent		100.000%	68.838%	31.162%
11	Book Depreciation	04-01-2014 thru 03-31-2015			
	Percent		100.000%	67.829%	32.171%
12	Net Gas Plant (before DFIT) - AMA	03-01-2014 thru 03-31-2015			
	Percent		100.000%	67.558%	32.442%
13	G-PLT Net Gas General Plant - AMA	03-01-2014 thru 03-31-2015			
	Percent		100.000%	72.644%	27.356%
14	Net Allocated Schedule M's - AMA	04-01-2014 thru 03-31-2015			
	Percent		100.000%	67.341%	32.659%

RESULTS OF OPERATIONS
<b>GAS ALLOCATION PERCENTAGES</b>
For Twelve Months Ended March 31, 2015
Average of Monthly Averages Basis

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

99	Input	Not Allocated
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<u>0.000%</u>	<u>0.000%</u>	<u>0.000%</u>
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S

Oregon Gas
3,725,075
3,428,438
XXXXXX
7,153,513
6.047%
4,430,953
1,635,781
XXXXXX
6,066,734
7.428%
98,194
14.029%
204,414,586
7.303%
34.807%
<b>8.702%</b>



S

Oregon Gas
3,518,695
3,274,673
XXXXXX
6,793,368
32.243%
3,396,396
1,369,895
XXXXXX
4,766,291
27.092%
98,194
29.781%
203,353,867
34.556%
123.672%
<b>30.918%</b>

S

Oregon Gas
0
0
0
0
0.000%

0
0
0
0.000%

0
0.000%

0
0.000%
0.000%
<b>0.000%</b>

Oregon Gas
19.100%



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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUES</b>											
<b>SALES OF GAS:</b>											
99	480000	Residential	143,193,746	0	143,193,746	99,395,351	0	99,395,351	43,798,395	0	43,798,395
99	4812XX	Commercial - Firm & Interruptible	72,994,741	0	72,994,741	51,824,592	0	51,824,592	21,170,149	0	21,170,149
99	4813XX	Industrial-Firm	3,532,666	0	3,532,666	1,938,241	0	1,938,241	1,594,425	0	1,594,425
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	284,747	0	284,747	248,247	0	248,247	36,500	0	36,500
99	499XXX	Unbilled Revenue	(3,874,571)	0	(3,874,571)	(2,475,058)	0	(2,475,058)	(1,399,513)	0	(1,399,513)
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>216,131,329</b>	<b>0</b>	<b>216,131,329</b>	<b>150,931,373</b>	<b>0</b>	<b>150,931,373</b>	<b>65,199,956</b>	<b>0</b>	<b>65,199,956</b>
<b>OTHER OPERATING REVENUES:</b>											
99	483XXX	Sales for Resale	122,188,720	0	122,188,720	82,988,960	0	82,988,960	39,199,760	0	39,199,760
4	488000	Miscellaneous Service Revenues	19,694	0	19,694	10,682	0	10,682	9,012	0	9,012
99	4893XX	Transportation Revenues	4,478,012	0	4,478,012	4,021,097	0	4,021,097	456,915	0	456,915
99	493000	Rent from Gas Property	2,375	0	2,375	2,375	0	2,375	0	0	0
4	495XXX	Other Gas Revenues	4,552,081	331,104	4,883,185	3,099,518	234,283	3,333,801	1,452,563	96,821	1,549,384
99	496100	Provision for Rate Refund	(219,212)	0	(219,212)	0	0	0	(219,212)	0	(219,212)
<b>TOTAL OTHER OPERATING REVENUES</b>			<b>131,021,670</b>	<b>331,104</b>	<b>131,352,774</b>	<b>90,122,632</b>	<b>234,283</b>	<b>90,356,915</b>	<b>40,899,038</b>	<b>96,821</b>	<b>40,995,859</b>
<b>TOTAL GAS REVENUES</b>			<b>347,152,999</b>	<b>331,104</b>	<b>347,484,103</b>	<b>241,054,005</b>	<b>234,283</b>	<b>241,288,288</b>	<b>106,098,994</b>	<b>96,821</b>	<b>106,195,815</b>
<b>PRODUCTION EXPENSES:</b>											
G-804	804/805	City Gate Purchases	238,665,699	0	238,665,699	163,420,952	0	163,420,952	75,244,747	0	75,244,747
99	808XXX	Net Natural Gas Storage Transactions	(4,869,113)	0	(4,869,113)	(2,423,982)	0	(2,423,982)	(2,445,131)	0	(2,445,131)
99	811000	Gas Used for Products Extraction	(870,339)	0	(870,339)	(586,852)	0	(586,852)	(283,487)	0	(283,487)
10	813000	Other Gas Expenses	0	1,021,331	1,021,331	0	703,064	703,064	0	318,267	318,267
99	813010	Gas Technology Institute (GTI) Expenses	95,222	0	95,222	67,223	0	67,223	27,999	0	27,999
<b>TOTAL PRODUCTION EXPENSES</b>			<b>233,021,469</b>	<b>1,021,331</b>	<b>234,042,800</b>	<b>160,477,341</b>	<b>703,064</b>	<b>161,180,405</b>	<b>72,544,128</b>	<b>318,267</b>	<b>72,862,395</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>											
1	814000	Supervision & Engineering	0	8,981	8,981	0	6,362	6,362	0	2,619	2,619
1	824000	Other Expenses	0	668,373	668,373	0	473,475	473,475	0	194,898	194,898
1	837000	Other Equipment	0	589,294	589,294	0	417,456	417,456	0	171,838	171,838
<b>TOTAL UNDERGROUND STORAGE OPER E)</b>			<b>0</b>	<b>1,266,648</b>	<b>1,266,648</b>	<b>0</b>	<b>897,293</b>	<b>897,293</b>	<b>0</b>	<b>369,355</b>	<b>369,355</b>
G-DEPX		Depreciation Expense-Underground Storage	0	579,019	579,019	0	410,177	410,177	0	168,842	168,842
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	161	161	0	66	66
G-OTX		Taxes Other Than FIT	0	281,863	281,863	0	199,672	199,672	0	82,191	82,191
<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT</b>			<b>0</b>	<b>861,109</b>	<b>861,109</b>	<b>0</b>	<b>610,010</b>	<b>610,010</b>	<b>0</b>	<b>251,099</b>	<b>251,099</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended March 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
		TOTAL UNDERGROUND STORAGE EXPENS	0	2,127,757	2,127,757	0	1,507,303	1,507,303	0	620,454	620,454

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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	424,999	1,115,640	1,540,639	308,651	704,013	1,012,664	116,348	411,627	527,975
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,683,621	903,155	3,586,776	2,009,164	569,927	2,579,091	674,457	333,228	1,007,685
3	875000	Measuring & Reg Sta Exp-General	99,245	0	99,245	70,308	0	70,308	28,937	0	28,937
3	876000	Measuring & Reg Sta Exp-Industrial	4,211	0	4,211	1,691	0	1,691	2,520	0	2,520
3	877000	Measuring & Reg Sta Exp-City Gate	151,852	0	151,852	76,509	0	76,509	75,343	0	75,343
3	878000	Meter & House Regulator Expenses	621,309	25,204	646,513	119,292	15,905	135,197	502,017	9,299	511,316
3	879000	Customer Installation Expenses	1,694,278	135,598	1,829,876	1,059,541	85,568	1,145,109	634,737	50,030	684,767
3	880000	Other Expenses	1,474,539	632,669	2,107,208	951,247	399,239	1,350,486	523,292	233,430	756,722
3	881000	Rents	5,136	32,849	37,985	5,136	20,729	25,865	0	12,120	12,120
		MAINTENANCE									
3	885000	Supervision & Engineering	87,272	1,452	88,724	40,550	916	41,466	46,722	536	47,258
3	887000	Mains	2,147,121	214	2,147,335	1,530,861	135	1,530,996	616,260	79	616,339
3	889000	Measuring & Reg Sta Exp-General	227,879	0	227,879	150,145	0	150,145	77,734	0	77,734
3	890000	Measuring & Reg Sta Exp-Industrial	286,186	0	286,186	143,499	0	143,499	142,687	0	142,687
3	891000	Measuring & Reg Sta Exp-City Gate	71,778	0	71,778	32,945	0	32,945	38,833	0	38,833
3	892000	Services	1,910,142	4,234	1,914,376	1,043,276	2,672	1,045,948	866,866	1,562	868,428
3	893000	Meters & House Regulators	1,251,474	724,078	1,975,552	749,414	456,922	1,206,336	502,060	267,156	769,216
3	894000	Other Equipment	960	184,891	185,851	856	116,674	117,530	104	68,217	68,321
		TOTAL DISTRIBUTION OPERATING EXP	13,142,002	3,759,984	16,901,986	8,293,085	2,372,700	10,665,785	4,848,917	1,387,284	6,236,201
G-DEPX		Depreciation Expense-Distribution	12,862,839	63,980	12,926,819	8,604,793	43,882	8,648,675	4,258,046	20,098	4,278,144
G-OTX		Taxes Other Than FIT	16,642,800	0	16,642,800	14,206,650	0	14,206,650	2,436,150	0	2,436,150
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	29,505,639	63,980	29,569,619	22,811,443	43,882	22,855,325	6,694,196	20,098	6,714,294
		TOTAL DISTRIBUTION EXPENSES	42,647,641	3,823,964	46,471,605	31,104,528	2,416,582	33,521,110	11,543,113	1,407,382	12,950,495

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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	207,717	207,717	0	137,826	137,826	0	69,891	69,891
2	902000	Meter Reading Expenses	1,688,006	59,721	1,747,727	1,530,830	39,627	1,570,457	157,176	20,094	177,270
G-903	903XXX	Customer Records & Collection Expenses	907,683	4,121,336	5,029,019	637,635	2,734,630	3,372,265	270,048	1,386,706	1,656,754
2	904000	Uncollectible Accounts	0	1,762,509	1,762,509	0	1,169,478	1,169,478	0	593,031	593,031
2	905000	Misc Customer Accounts	0	122,360	122,360	0	81,190	81,190	0	41,170	41,170
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,595,689	6,273,643	8,869,332	2,168,465	4,162,751	6,331,216	427,224	2,110,892	2,538,116
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,231,901	166,280	5,398,181	5,173,161	110,332	5,283,493	58,740	55,948	114,688
2	909000	Advertising	0	573,744	573,744	0	380,696	380,696	0	193,048	193,048
2	910000	Misc Customer Service & Info Exp	0	112,071	112,071	0	74,362	74,362	0	37,709	37,709
TOTAL CUSTOMER SERVICE & INFO EXP			5,231,901	852,095	6,083,996	5,173,161	565,390	5,738,551	58,740	286,705	345,445
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

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<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended March 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
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	105,630	7,070,871	7,176,501	66,760	5,003,207	5,069,967	38,870	2,067,664	2,106,534
4	921000	Office Supplies & Expenses	2	1,171,629	1,171,631	1	829,021	829,022	1	342,608	342,609
4	922000	Admin. Expenses Transferred - Credit	0	(20,414)	(20,414)	0	(14,445)	(14,445)	0	(5,969)	(5,969)
4	923000	Outside Services Employed	0	3,200,898	3,200,898	0	2,264,891	2,264,891	0	936,007	936,007
4	924000	Property Insurance Premium	0	327,175	327,175	0	231,502	231,502	0	95,673	95,673
4	925XXX	Injuries and Damages	6,124	906,948	913,072	6,081	641,738	647,819	43	265,210	265,253
4	926XXX	Employee Pensions and Benefits	63	692,953	693,016	63	490,320	490,383	0	202,633	202,633
4	928000	Regulatory Commission Expenses	790,442	191,810	982,252	564,211	135,721	699,932	226,231	56,089	282,320
4	930000	Miscellaneous General Expenses	36,472	1,052,362	1,088,834	24,779	744,630	769,409	11,693	307,732	319,425
4	931000	Rents	8,481	213,707	222,188	8,481	151,215	159,696	0	62,492	62,492
4	935000	Maintenance of General Plant	427,179	2,181,502	2,608,681	335,732	1,543,587	1,879,319	91,447	637,915	729,362
		TOTAL ADMIN & GEN OPERATING EXP	1,374,393	16,989,441	18,363,834	1,006,108	12,021,387	13,027,495	368,285	4,968,054	5,336,339
G-DEPX		Depreciation Expense-General Plant	366,810	3,260,938	3,627,748	255,338	2,307,374	2,562,712	111,472	953,564	1,065,036
G-AMTX		Amortization Expense - General Plant - 303000	28,847	104,281	133,128	24,789	73,787	98,576	4,058	30,494	34,552
G-AMTX		Amortization Expense - Misc IT Intangible Plant	2,338	2,663,287	2,665,625	0	1,884,489	1,884,489	2,338	778,798	781,136
G-AMTX		Amortization Expense-General Plant - 390200, :	0	5,700	5,700	0	4,033	4,033	0	1,667	1,667
99	407X28	Reg Credit/Debit Res Decoupling Def Rev	(2,245,669)	0	(2,245,669)	(2,245,669)	0	(2,245,669)	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	(507,925)	0	(507,925)	(507,925)	0	(507,925)	0	0	0
99	407X39	Reg Credit/Debit Non-Res Decoupling Amort	0	0	0	0	0	0	0	0	0
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(398,573)	0	(398,573)	0	0	0	(398,573)	0	(398,573)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	(111,043)	0	(111,043)	0	0	0	(111,043)	0	(111,043)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,865,215)	6,034,206	3,168,991	(2,473,467)	4,269,683	1,796,216	(391,748)	1,764,523	1,372,775
		TOTAL ADMIN & GENERAL EXPENSES	(1,490,822)	23,023,647	21,532,825	(1,467,359)	16,291,070	14,823,711	(23,463)	6,732,577	6,709,114
		TOTAL EXPENSES BEFORE FIT	282,005,878	37,122,437	319,128,315	197,456,136	25,646,160	223,102,296	84,549,742	11,476,277	96,026,019
		NET OPERATING INCOME (LOSS) BEFORE FIT			28,355,788			18,185,992			10,169,796
G-FIT		FEDERAL INCOME TAX			(12,752,032)			(8,849,288)			(3,902,744)
G-FIT		DEFERRED FEDERAL INCOME TAX			20,850,309			13,955,940			6,894,369
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(33,012)			(20,964)			(12,048)



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

AVISTA UTILITIES

	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
GAS NET OPERATING INCOME (LOSS)			20,290,523			13,100,304			7,190,219

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%			70.840%			29.160%	
G-ALL	2	Number of Customers - AMA		100.000%			66.353%			33.647%	
G-ALL	3	Direct Distribution Operating Expense		100.000%			63.104%			36.896%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.758%			29.242%	
G-ALL	10	Actual Annual Throughput		100.000%			68.838%			31.162%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12A</b>
For Twelve Months Ended March 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
6	804000	Gas Purchases	196,272,274	0	196,272,274	132,787,068	0	132,787,068	63,485,206	0	63,485,206
1	804001	Pipeline Demand Costs	26,663,484	0	26,663,484	18,800,035	0	18,800,035	7,863,449	0	7,863,449
1	804002	Transport Variable Charges	646,138	0	646,138	457,757	0	457,757	188,381	0	188,381
6	804010	Gas Costs - Fixed Hedge	12,342	0	12,342	15,249	0	15,249	(2,907)	0	(2,907)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	365,958	0	365,958	247,145	0	247,145	118,813	0	118,813
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	7,149,845	0	7,149,845	4,937,328	0	4,937,328	2,212,517	0	2,212,517
6	804700	Gas Costs - Offsystem Bookout	1,950,616	0	1,950,616	1,340,498	0	1,340,498	610,118	0	610,118
6	804711	Gas Costs - Offsystem Bookout Offset	(1,950,616)	0	(1,950,616)	(1,340,498)	0	(1,340,498)	(610,118)	0	(610,118)
6	804730	Gas Costs - Intracompany LDC Gas	12,978,181	0	12,978,181	8,962,853	0	8,962,853	4,015,328	0	4,015,328
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(2,709,768)	0	(2,709,768)	(1,194,139)	0	(1,194,139)	(1,515,629)	0	(1,515,629)
99	805111	Amortize ID Holdback	(640,231)	0	(640,231)	0	0	0	(640,231)	0	(640,231)
99	805120	Gas Expense - Rate Deferrals	(2,072,524)	0	(2,072,524)	(1,592,344)	0	(1,592,344)	(480,180)	0	(480,180)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>238,665,699</b>	<b>0</b>	<b>238,665,699</b>	<b>163,420,952</b>	<b>0</b>	<b>163,420,952</b>	<b>75,244,747</b>	<b>0</b>	<b>75,244,747</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	68.587%	31.413%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 903</b>	<b>G-903-12A</b>
For Twelve Months Ended March 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi:Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records & Collections	907,683	4,121,336	5,029,019	637,635	2,734,630	3,372,265	270,048	1,386,706	1,656,754
12	903920 Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930 Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903		907,683	4,121,336	5,029,019	637,635	2,734,630	3,372,265	270,048	1,386,706	1,656,754

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.353%	33.647%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.558%	32.442%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months Ended March 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi:Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	214,017	166,280	380,297	155,277	110,332	265,609	58,740	55,948	114,688
99	908600 Public Purpose Tariff Rider Expense Offset	4,958,667	0	4,958,667	4,958,667	0	4,958,667	0	0	0
99	908610 Limited Income Tax Refund Program	155,406	0	155,406	155,406	0	155,406	0	0	0
99	908690 Schedule 91 Amortization included in Unbille	(96,189)	0	(96,189)	(96,189)	0	(96,189)	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908		5,231,901	166,280	5,398,181	5,173,161	110,332	5,283,493	58,740	55,948	114,688

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.353%	33.647%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.35%	52.35%
2	Cost of Debt		5.381%	5.384%
	Total Cost of Debt		2.817%	2.819%
	Total Weighted Cost		2.817%	2.819%
G-APL	Net Rate Base	360,012,618	243,793,302	116,219,316
	Interest Deduction for FIT Calculation	10,143,880	6,867,657	3,276,223
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	347,484,103	241,288,288	106,195,815
G-OPS	Operating & Maintenance Expense	285,528,596	197,840,745	87,687,851
G-OPS	Book Deprec/Amort and Reg Amortizations	16,675,056	10,855,229	5,819,827
G-OTX	Taxes Other than FIT	16,924,663	14,406,322	2,518,341
	Net Operating Income Before FIT	28,355,788	18,185,992	10,169,796
G-INT	Less: Interest Expense	10,143,880	6,867,657	3,276,223
G-SCM	Schedule M Adjustments	(54,646,286)	(36,602,016)	(18,044,270)
	Taxable Net Operating Income	(36,434,378)	(25,283,681)	(11,150,697)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(12,752,032)	(8,849,288)	(3,902,744)
G-DTE	Deferred FIT	20,850,309	13,955,940	6,894,369
99	411400 Amortized Investment Tax Credit	(33,012)	(20,964)	(12,048)
	Total FIT/Deferred FIT & ITC	8,065,265	5,085,688	2,979,577
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>GAS SCHEDULE M ITEMS</b>		<b>G-SCM-12A</b>
For Twelve Months Ended March 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
	997000	Book Depreciation & Amortization	13,260,834	6,677,431	19,938,265	8,884,920	4,723,903	13,608,823	4,375,914	1,953,528	6,329,442
12	997001	Contributions In Aid of Construction	0	413,672	413,672	0	279,469	279,469	0	134,203	134,203
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	458,356	458,356	0	324,324	324,324	0	134,032	134,032
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(5,422,523)	0	(5,422,523)	(2,786,483)	0	(2,786,483)	(2,636,040)	0	(2,636,040)
4	997015	Airplane Lease Payments	0	108,371	108,371	0	76,681	76,681	0	31,690	31,690
12	997016	Redemption Expense Amortization	0	325,256	325,256	0	219,736	219,736	0	105,520	105,520
4	997020	FAS87 Current Pension Accrual	0	264,280	264,280	0	186,999	186,999	0	77,281	77,281
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(2,122,211)	0	(2,122,211)	(2,122,211)	0	(2,122,211)	0	0	0
12	997032	Interest Rate Swaps	0	1,184,102	1,184,102	0	799,956	799,956	0	384,146	384,146
4	997033	DSM Tariff Rider	(432,938)	(1)	(432,939)	(385,220)	(1)	(385,221)	(47,718)	0	(47,718)
12	997048	AFUDC	0	(385,827)	(385,827)	0	(260,657)	(260,657)	0	(125,170)	(125,170)
11	997049	Tax Depreciation	0	(43,952,137)	(43,952,137)	0	(29,812,295)	(29,812,295)	0	(14,139,842)	(14,139,842)
1	997055	Deferred Gas Exchange	0	(10)	(10)	0	(7)	(7)	0	(3)	(3)
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(147,897)	0	(147,897)	(96,189)	0	(96,189)	(51,708)	0	(51,708)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,485,375	1,485,375	0	1,007,515	1,007,515	0	477,860	477,860
4	997081	Deferred Compensation	0	2,472	2,472	0	1,749	1,749	0	723	723
4	997082	Meal Disallowances	0	114,941	114,941	0	81,330	81,330	0	33,611	33,611
4	997083	Paid Time Off	0	126,788	126,788	0	89,713	89,713	0	37,075	37,075
2	997084	Customer Uncollectibles	0	245,376	245,376	0	162,814	162,814	0	82,562	82,562
99	997098	Provision for Rate Refund	219,212	0	219,212	0	0	0	219,212	0	219,212
12	997101	Repairs 481 (a)	0	(26,611,300)	(26,611,300)	0	(17,978,062)	(17,978,062)	0	(8,633,238)	(8,633,238)
12	997102	Amort Idaho Earnings Test (254229)	(346,865)	0	(346,865)	0	0	0	(346,865)	0	(346,865)
99	997103	Def Project Compass	(111,043)	0	(111,043)	0	0	0	(111,043)	0	(111,043)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>5,354,477</b>	<b>(59,542,855)</b>	<b>(54,646,286)</b>	<b>3,494,817</b>	<b>(40,096,833)</b>	<b>(36,602,016)</b>	<b>1,401,752</b>	<b>(19,446,022)</b>	<b>(18,044,270)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers - AMA	100.000%	66.353%	33.647%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.587%	31.413%
G-ALL	11	Book Depreciation	100.000%	67.829%	32.171%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.558%	32.442%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended March 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	18,053,940	12,157,704	5,896,236
99	410100	Deferred Federal Income Tax Exp	2,875,728	1,852,870	1,022,858
		<b>SUBTOTAL</b>	<b>20,929,668</b>	<b>14,010,574</b>	<b>6,919,094</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(131,123)	(88,300)	(42,823)
99	411100	Deferred Federal Income Tax Exp	51,764	33,666	18,098
		<b>SUBTOTAL</b>	<b>(79,359)</b>	<b>(54,634)</b>	<b>(24,725)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>20,850,309</b>	<b>13,955,940</b>	<b>6,894,369</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.341%	32.659%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12A</b>
For Twelve Months Ended March 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
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	281,863	281,863	0	199,672	199,672	0	82,191	82,191
		TOTAL UNDERGROUND STORAGE TAX	0	281,863	281,863	0	199,672	199,672	0	82,191	82,191
		DISTRIBUTION									
99	408110	State Excise Tax	5,880,002	0	5,880,002	5,880,002	0	5,880,002	0	0	0
99	408120	Municipal Occupation & License Tax	6,847,546	0	6,847,546	5,656,772	0	5,656,772	1,190,774	0	1,190,774
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,043,790	0	4,043,790	2,669,876	0	2,669,876	1,373,914	0	1,373,914
99	409100	State Income Tax	(128,538)	0	(128,538)	0	0	0	(128,538)	0	(128,538)
		TOTAL DISTRIBUTION TAX	16,642,800	0	16,642,800	14,206,650	0	14,206,650	2,436,150	0	2,436,150
		TOTAL TAXES OTHER THAN FIT	16,642,800	281,863	16,924,663	14,206,650	199,672	14,406,322	2,436,150	82,191	2,518,341

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
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RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-12A</b>
For Twelve Months Ended March 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:									
4	303000	Misc Intangible Plant (303000)	1,199,639	1,574,442	2,774,081	1,018,602	1,114,044	2,132,646	181,037	460,398	641,435
4	3031XX	Misc Intangible IT Plant (3031XX)	11,690	15,970,241	15,981,931	0	11,300,223	11,300,223	11,690	4,670,018	4,681,708
		TOTAL INTANGIBLE PLANT	1,211,329	17,544,683	18,756,012	1,018,602	12,414,267	13,432,869	192,727	5,130,416	5,323,143
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,806	466,806	0	330,685	330,685	0	136,121	136,121
1	351XXX	Structures & Improvements	0	1,579,929	1,579,929	0	1,119,222	1,119,222	0	460,707	460,707
1	352XXX	Wells	0	18,520,104	18,520,104	0	13,119,642	13,119,642	0	5,400,462	5,400,462
1	353000	Lines	0	1,044,478	1,044,478	0	739,908	739,908	0	304,570	304,570
1	354000	Compressor Station Equipment	0	11,706,259	11,706,259	0	8,292,714	8,292,714	0	3,413,545	3,413,545
1	355000	Measuring & Regulating Equipment	0	374,197	374,197	0	265,081	265,081	0	109,116	109,116
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,691,986	1,691,986	0	1,198,603	1,198,603	0	493,383	493,383
		TOTAL UNDERGROUND STORAGE PLANT	0	35,787,472	35,787,472	0	25,351,845	25,351,845	0	10,435,627	10,435,627
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	171,709	0	171,709	108,574	0	108,574	63,135	0	63,135
6	375000	Structures & Improvements	839,518	11,619	851,137	556,551	7,969	564,520	282,967	3,650	286,617
6	376000	Mains	257,733,101	2,512,521	260,245,622	169,668,627	1,723,263	171,391,890	88,064,474	789,258	88,853,732
6	378000	Measuring & Reg Station Equip-General	5,312,176	103,871	5,416,047	3,217,826	71,242	3,289,068	2,094,350	32,629	2,126,979
6	379000	Measuring & Reg Station Equip-City Gate	6,166,986	0	6,166,986	1,897,789	0	1,897,789	4,269,197	0	4,269,197
6	380000	Services	172,977,398	0	172,977,398	118,483,836	0	118,483,836	54,493,562	0	54,493,562
6	381000	Meters	67,228,589	0	67,228,589	44,841,557	0	44,841,557	22,387,032	0	22,387,032
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,189,221	0	3,189,221	2,512,192	0	2,512,192	677,029	0	677,029
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	513,707,293	2,628,011	516,335,304	341,350,877	1,802,474	343,153,351	172,356,416	825,537	173,181,953
		GENERAL PLANT									
4	389XXX	Land & Land Rights	670,155	863,795	1,533,950	577,219	611,204	1,188,423	92,936	252,591	345,527
4	390XXX	Structures & Improvements	4,906,909	17,606,336	22,513,245	3,700,439	12,457,891	16,158,330	1,206,470	5,148,445	6,354,915
4	391XXX	Office Furniture & Equipment	17,623	10,190,356	10,207,979	5,786	7,210,492	7,216,278	11,837	2,979,864	2,991,701
4	392XXX	Transportation Equipment	8,542,740	1,945,014	10,487,754	6,488,931	1,376,253	7,865,184	2,053,809	568,761	2,622,570
4	393000	Stores Equipment	152,066	526,065	678,131	114,384	372,233	486,617	37,682	153,832	191,514
4	394000	Tools, Shop & Garage Equipment	2,530,679	3,772,552	6,303,231	2,025,622	2,669,382	4,695,004	505,057	1,103,170	1,608,227
4	395000	Laboratory Equipment	56,168	315,777	371,945	42,361	223,437	265,798	13,807	92,340	106,147

RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-12A</b>
For Twelve Months Ended March 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
4	396XXX	Power Operated Equipment	3,686,130	1,102,421	4,788,551	2,737,768	780,051	3,517,819	948,362	322,370	1,270,732
4	397XXX	Communications Equipment	2,235,386	8,057,154	10,292,540	817,650	5,701,081	6,518,731	1,417,736	2,356,073	3,773,809
4	398000	Miscellaneous Equipment	1,060	111,775	112,835	1,060	79,090	80,150	0	32,685	32,685
		<b>TOTAL GENERAL PLANT</b>	<b>22,798,916</b>	<b>44,491,245</b>	<b>67,290,161</b>	<b>16,511,220</b>	<b>31,481,114</b>	<b>47,992,334</b>	<b>6,287,696</b>	<b>13,010,131</b>	<b>19,297,827</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>537,717,538</b>	<b>100,451,411</b>	<b>638,168,949</b>	<b>358,880,699</b>	<b>71,049,700</b>	<b>429,930,399</b>	<b>178,836,839</b>	<b>29,401,711</b>	<b>208,238,550</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(13,339,968)	(13,339,968)	0	(9,450,033)	(9,450,033)	0	(3,889,935)	(3,889,935)
G-ADEP		Distribution Plant	(173,638,061)	(1,509,076)	(175,147,137)	(115,334,450)	(1,035,030)	(116,369,480)	(58,303,611)	(474,046)	(58,777,657)
G-ADEP		General Plant	(6,679,443)	(12,730,614)	(19,410,057)	(4,202,868)	(9,007,927)	(13,210,795)	(2,476,575)	(3,722,687)	(6,199,262)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(180,317,504)</b>	<b>(27,579,658)</b>	<b>(207,897,162)</b>	<b>(119,537,318)</b>	<b>(19,492,990)</b>	<b>(139,030,308)</b>	<b>(60,780,186)</b>	<b>(8,086,668)</b>	<b>(68,866,854)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(160,566)	(130,549)	(291,115)	(110,494)	(92,374)	(202,868)	(50,072)	(38,175)	(88,247)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,328)	(6,355,557)	(6,358,885)	0	(4,497,064)	(4,497,064)	(3,328)	(1,858,493)	(1,861,821)
G-AAMT		Underground Storage	0	(239,802)	(239,802)	0	(169,876)	(169,876)	0	(69,926)	(69,926)
G-AAMT		General Plant - 390200, 396200	(4,598)	(41,376)	(45,974)	(3,634)	(29,277)	(32,911)	(964)	(12,099)	(13,063)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(168,492)</b>	<b>(6,767,284)</b>	<b>(6,935,776)</b>	<b>(114,128)</b>	<b>(4,788,591)</b>	<b>(4,902,719)</b>	<b>(54,364)</b>	<b>(1,978,693)</b>	<b>(2,033,057)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(180,485,996)</b>	<b>(34,346,942)</b>	<b>(214,832,938)</b>	<b>(119,651,446)</b>	<b>(24,281,581)</b>	<b>(143,933,027)</b>	<b>(60,834,550)</b>	<b>(10,065,361)</b>	<b>(70,899,911)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>357,231,542</b>	<b>66,104,469</b>	<b>423,336,011</b>	<b>239,229,253</b>	<b>46,768,119</b>	<b>285,997,372</b>	<b>118,002,289</b>	<b>19,336,350</b>	<b>137,338,639</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(75,077,298)	(75,077,298)	0	(50,720,721)	(50,720,721)	0	(24,356,577)	(24,356,577)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(15,101,344)	(15,101,344)	0	(10,672,993)	(10,672,993)	0	(4,428,351)	(4,428,351)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(107,919)	(107,919)	0	(76,361)	(76,361)	0	(31,558)	(31,558)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,040,656)	(1,040,656)	0	(703,046)	(703,046)	0	(337,610)	(337,610)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(91,327,217)</b>	<b>(91,327,217)</b>	<b>0</b>	<b>(62,173,121)</b>	<b>(62,173,121)</b>	<b>0</b>	<b>(29,154,096)</b>	<b>(29,154,096)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>357,231,542</b>	<b>(25,222,748)</b>	<b>332,008,794</b>	<b>239,229,253</b>	<b>(15,405,002)</b>	<b>223,824,251</b>	<b>118,002,289</b>	<b>(9,817,746)</b>	<b>108,184,543</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.587%	31.413%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.558%	32.442%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months Ended March 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
G-PLT NET GAS PLANT IN SERVICE	357,231,542	(25,222,748)	332,008,794	239,229,253	(15,405,002)	223,824,251	118,002,289	(9,817,746)	108,184,543
OTHER ADJUSTMENTS:									
4 253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4 190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1 117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,059,886	4,059,886	0	1,671,178	1,671,178
1 164100 Gas Inventory--Jackson Prairie	0	17,014,630	17,014,630	0	12,053,164	12,053,164	0	4,961,466	4,961,466
4 252000 Customer Advances	(79,407)	33	(79,374)	(11,804)	23	(11,781)	(67,603)	10	(67,593)
99 235199 Customer Deposits	(496,084)	0	(496,084)	(496,084)	0	(496,084)	0	0	0
C-WKC Working Capital	4,363,866	1,469,722	5,833,588	4,363,866	0	4,363,866	0	1,469,722	1,469,722
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	3,788,375	24,215,449	28,003,824	3,855,978	16,113,073	19,969,051	(67,603)	8,102,376	8,034,773
NET RATE BASE	361,019,917	(1,007,299)	360,012,618	243,085,231	708,071	243,793,302	117,934,686	(1,715,370)	116,219,316

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months Ended March 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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	7,797,206	7,797,206												
Hydro (ED-AN)	8,346,067	8,346,067												
Other (ED-AN)	9,362,396	9,362,396												
<b>Total Electric Production</b>	<b>25,505,669</b>	<b>25,505,669</b>												
<b>Electric Transmission</b>														
ED-AN	10,539,536	10,539,536												
<b>Total Electric Transmission</b>	<b>10,539,536</b>	<b>10,539,536</b>												
<b>Electric Distribution</b>														
ED-AN	2,662	2,662												
ED-ID	14,650,135	14,650,135												
ED-WA	24,235,487	24,235,487												
<b>Total Electric Distribution</b>	<b>38,888,284</b>	<b>38,888,284</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	579,019		579,019			579,019	579,019		410,177	410,177		168,842	168,842	
GD-OR	114,594			114,594										
<b>Total Gas Underground Storage</b>	<b>693,613</b>		<b>579,019</b>	<b>114,594</b>		<b>579,019</b>	<b>579,019</b>		<b>410,177</b>	<b>410,177</b>		<b>168,842</b>	<b>168,842</b>	
<b>Gas Distribution</b>														
6 GD-AN	63,980		63,980			63,980	63,980		43,882	43,882		20,098	20,098	
GD-ID	4,258,046		4,258,046		4,258,046	4,258,046	4,258,046				4,258,046		4,258,046	
GD-WA	8,604,793		8,604,793		8,604,793	8,604,793	8,604,793	8,604,793		8,604,793				
GD-OR	5,367,801			5,367,801										
<b>Total Gas Distribution</b>	<b>18,294,620</b>		<b>12,926,819</b>	<b>5,367,801</b>		<b>12,862,839</b>	<b>12,926,819</b>		<b>8,604,793</b>	<b>43,882</b>	<b>8,648,675</b>	<b>4,258,046</b>	<b>20,098</b>	<b>4,278,144</b>
<b>General Plant</b>														
ED-AN	2,686,069	2,686,069												
ED-ID	166,837	166,837												
ED-WA	1,054,966	1,054,966												
7,4 CD-AA	14,778,277	10,573,414	2,918,857	1,286,006		2,918,857	2,918,857		2,065,325	2,065,325		853,532	853,532	
9,4 CD-AN	698,791	550,256	148,535			148,535	148,535		105,100	105,100		43,435	43,435	
9 CD-ID	298,748	235,232	63,516		63,516	63,516	63,516				63,516		63,516	
9 CD-WA	174,011	137,023	36,988		36,988	36,988	36,988	36,988		36,988				
8,4 GD-AA	229,831		158,772	71,059		158,772	158,772		112,344	112,344		46,428	46,428	
4 GD-AN	34,774		34,774			34,774	34,774		24,605	24,605		10,169	10,169	
GD-ID	47,956		47,956		47,956	47,956	47,956				47,956		47,956	
GD-WA	218,350		218,350		218,350	218,350	218,350	218,350		218,350				
GD-OR	225,387			225,387										
<b>Total General Plant</b>	<b>20,613,997</b>	<b>15,403,797</b>	<b>3,627,748</b>	<b>1,582,452</b>		<b>366,810</b>	<b>3,260,938</b>	<b>3,627,748</b>	<b>255,338</b>	<b>2,307,374</b>	<b>2,562,712</b>	<b>111,472</b>	<b>953,564</b>	<b>1,065,036</b>
<b>Total Depreciation Expense</b>	<b>114,535,719</b>	<b>90,337,286</b>	<b>17,133,586</b>	<b>7,064,847</b>		<b>13,229,649</b>	<b>3,903,937</b>	<b>17,133,586</b>	<b>8,860,131</b>	<b>2,761,433</b>	<b>11,621,564</b>	<b>4,369,518</b>	<b>1,142,504</b>	<b>5,512,022</b>

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

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.840%	29.160%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	70.758%	29.242%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	6	Actual Therms Purchased	68.587%	31.413%

**RESULTS OF OPERATIONS**  
**GAS-NORTH AMORTIZATION EXPENSE**  
For Twelve Months Ended March 31, 2015  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
Franchises (302000) ED-AN	918,401	918,401											
Misc Intangible Plt (303000) ED-AN	197,800	197,800											
<b>Total Production/Transmission</b>	<b>1,116,201</b>	<b>1,116,201</b>											
<b>Distribution</b>													
Franchises (302000) ED-WA	24,153	24,153											
Misc Intangible Plt (303000) ED-WA	2,844	2,844											
<b>Total Distribution</b>	<b>26,997</b>	<b>26,997</b>											
<b>General Plant - 303000</b>													
7,4 CD-AA	517,507	370,261	102,213	45,033		102,213	102,213		72,324	72,324		29,889	29,889
9,4 CD-AN	9,729	7,661	2,068			2,068	2,068		1,463	1,463		605	605
GD-ID	4,058		4,058		4,058		4,058				4,058		4,058
GD-WA	24,789		24,789		24,789		24,789	24,789		24,789			
GD-OR	8,069			8,069									
<b>Total General Plant - 303000</b>	<b>564,152</b>	<b>377,922</b>	<b>133,128</b>	<b>53,102</b>	<b>28,847</b>	<b>104,281</b>	<b>133,128</b>	<b>24,789</b>	<b>73,787</b>	<b>98,576</b>	<b>4,058</b>	<b>30,494</b>	<b>34,552</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4 CD-AA	11,903,270	8,516,432	2,351,015	1,035,823		2,351,015	2,351,015		1,663,531	1,663,531		687,484	687,484
9,4 CD-AN	9,672	7,616	2,056			2,056	2,056		1,455	1,455		601	601
9,4 CD-ID	10,999	8,661	2,338		2,338		2,338				2,338		2,338
ED-AN	240,276	240,276											
ED-ID	4,747	4,747											
ED-WA	909,853	909,853											
8,4 GD-AA	446,553		308,488	138,065		308,488	308,488		218,280	218,280		90,208	90,208
4 GD-AN	1,728		1,728			1,728	1,728		1,223	1,223		505	505
GD-OR	185			185									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>13,527,283</b>	<b>9,687,585</b>	<b>2,665,625</b>	<b>1,174,073</b>	<b>2,338</b>	<b>2,663,287</b>	<b>2,665,625</b>		<b>1,884,489</b>	<b>1,884,489</b>	<b>2,338</b>	<b>778,798</b>	<b>781,136</b>
<b>Gas Underground Storage</b>													
1 GD-AN	227		227			227	227		161	161		66	66
<b>Total Gas Underground Storage</b>	<b>227</b>		<b>227</b>			<b>227</b>	<b>227</b>		<b>161</b>	<b>161</b>		<b>66</b>	<b>66</b>
<b>General Plant - 390200, 396200</b>													
7,4 CD-AA	28,856	20,645	5,700	2,511		5,700	5,700		4,033	4,033		1,667	1,667
4 ED-AN	10,161	10,161											
GD-OR	1,570			1,570									
<b>Total General Plant- 390200, 396200</b>	<b>40,587</b>	<b>30,806</b>	<b>5,700</b>	<b>4,081</b>		<b>5,700</b>	<b>5,700</b>		<b>4,033</b>	<b>4,033</b>		<b>1,667</b>	<b>1,667</b>
<b>Total Amortization Expense</b>	<b>15,275,447</b>	<b>11,239,511</b>	<b>2,804,680</b>	<b>1,231,256</b>	<b>31,185</b>	<b>2,773,495</b>	<b>2,804,680</b>	<b>24,789</b>	<b>1,962,470</b>	<b>1,987,259</b>	<b>6,396</b>	<b>811,025</b>	<b>817,421</b>

**Allocation Ratios:**

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



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months Ended March 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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	(287,687,117)	(287,687,117)												
Hydro (ED-AN)	(128,778,793)	(128,778,793)												
Other (ED-AN)	(91,198,331)	(91,198,331)												
<b>Total Electric Production</b>	<b>(507,664,241)</b>	<b>(507,664,241)</b>												
<b>Electric Transmission</b>														
ED-AN	(192,317,274)	(192,317,274)												
<b>Total Electric Transmission</b>	<b>(192,317,274)</b>	<b>(192,317,274)</b>												
<b>Electric Distribution</b>														
ED-AN	637	637												
ED-ID	(161,184,288)	(161,184,288)												
ED-WA	(257,842,736)	(257,842,736)												
<b>Total Electric Distribution</b>	<b>(419,026,387)</b>	<b>(419,026,387)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(13,339,968)		(13,339,968)			(13,339,968)	(13,339,968)		(9,450,033)	(9,450,033)		(3,889,935)	(3,889,935)	
GD-OR	(600,348)			(600,348)										
<b>Total Gas Underground Storage</b>	<b>(13,940,316)</b>		<b>(13,339,968)</b>	<b>(600,348)</b>		<b>(13,339,968)</b>	<b>(13,339,968)</b>		<b>(9,450,033)</b>	<b>(9,450,033)</b>		<b>(3,889,935)</b>	<b>(3,889,935)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,509,076)		(1,509,076)				(1,509,076)	(1,509,076)	(1,035,030)	(1,035,030)		(474,046)	(474,046)	
GD-ID	(58,303,611)		(58,303,611)			(58,303,611)	(58,303,611)				(58,303,611)		(58,303,611)	
GD-WA	(115,334,450)		(115,334,450)			(115,334,450)	(115,334,450)	(115,334,450)		(115,334,450)				
GD-OR	(91,461,242)			(91,461,242)										
<b>Total Gas Distribution</b>	<b>(266,608,379)</b>		<b>(175,147,137)</b>	<b>(91,461,242)</b>		<b>(173,638,061)</b>	<b>(1,509,076)</b>	<b>(175,147,137)</b>	<b>(115,334,450)</b>	<b>(1,035,030)</b>	<b>(116,369,480)</b>	<b>(58,303,611)</b>	<b>(474,046)</b>	<b>(58,777,657)</b>
<b>General Plant</b>														
ED-AN	(38,303,710)	(38,303,710)												
ED-ID	(6,775,161)	(6,775,161)												
ED-WA	(14,572,612)	(14,572,612)												
7,4 CD-AA	(38,032,316)	(27,210,981)	(7,511,763)	(3,309,572)		(7,511,763)	(7,511,763)		(5,315,173)	(5,315,173)		(2,196,590)	(2,196,590)	
9,4 CD-AN	(11,251,013)	(8,859,498)	(2,391,515)			(2,391,515)	(2,391,515)		(1,692,188)	(1,692,188)		(699,327)	(699,327)	
9 CD-ID	(5,081,785)	(4,001,601)	(1,080,184)			(1,080,184)	(1,080,184)				(1,080,184)		(1,080,184)	
9 CD-WA	(2,445,785)	(1,925,909)	(519,876)			(519,876)	(519,876)	(519,876)		(519,876)				
8,4 GD-AA	(1,619,051)		(1,118,473)	(500,578)		(1,118,473)	(1,118,473)		(791,409)	(791,409)		(327,064)	(327,064)	
4 GD-AN	(1,708,863)		(1,708,863)			(1,708,863)	(1,708,863)		(1,209,157)	(1,209,157)		(499,706)	(499,706)	
GD-ID	(1,396,391)		(1,396,391)			(1,396,391)	(1,396,391)				(1,396,391)		(1,396,391)	
GD-WA	(3,682,992)		(3,682,992)			(3,682,992)	(3,682,992)	(3,682,992)		(3,682,992)				
GD-OR	(4,112,819)			(4,112,819)										
<b>Total General Plant</b>	<b>(128,982,498)</b>	<b>(101,649,472)</b>	<b>(19,410,057)</b>	<b>(7,922,969)</b>		<b>(6,679,443)</b>	<b>(12,730,614)</b>	<b>(19,410,057)</b>	<b>(4,202,868)</b>	<b>(9,007,927)</b>	<b>(13,210,795)</b>	<b>(2,476,575)</b>	<b>(3,722,687)</b>	<b>(6,199,262)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,528,539,095)</b>	<b>(1,220,657,374)</b>	<b>(207,897,162)</b>	<b>(99,984,559)</b>		<b>(180,317,504)</b>	<b>(27,579,658)</b>	<b>(207,897,162)</b>	<b>(119,537,318)</b>	<b>(19,492,990)</b>	<b>(139,030,308)</b>	<b>(60,780,186)</b>	<b>(8,086,668)</b>	<b>(68,866,854)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 5/6/2015 1:10 PM

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

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.840%	29.160%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	70.758%	29.242%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	6	Actual Therms Purchased	68.587%	31.413%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12A</b>
For Twelve Months Ended March 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Total	Assigned or	Assigned or	Assigned or	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
			Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>															
	Franchises (302000)	ED-AN	(8,074,953)	(8,074,953)											
	Misc Intangible Plt (303000)	ED-AN	(837,056)	(837,056)											
<b>Total Production/Transmission</b>			<b>(8,912,009)</b>	<b>(8,912,009)</b>											
<b>Distribution</b>															
	Franchises (302000)	ED-WA	(115,044)	(115,044)											
	Misc Intangible Plt (303000)	ED-WA	(27,321)	(27,321)											
<b>Total Distribution</b>			<b>(142,365)</b>	<b>(142,365)</b>											
<b>General Plant - 303000</b>															
7,4		CD-AA	(590,860)	(422,742)	(116,701)	(51,417)		(116,701)	(116,701)		(82,575)	(82,575)		(34,126)	(34,126)
9,4		CD-AN	(65,149)	(51,301)	(13,848)			(13,848)	(13,848)		(9,799)	(9,799)		(4,049)	(4,049)
		GD-ID	(50,072)		(50,072)		(50,072)	(50,072)	(50,072)				(50,072)		(50,072)
		GD-WA	(110,494)		(110,494)		(110,494)	(110,494)	(110,494)	(110,494)			(110,494)		
		GD-OR	(62,464)			(62,464)									
<b>Total General Plant - 303000</b>			<b>(879,039)</b>	<b>(474,043)</b>	<b>(291,115)</b>	<b>(113,881)</b>	<b>(160,566)</b>	<b>(130,549)</b>	<b>(291,115)</b>	<b>(110,494)</b>	<b>(92,374)</b>	<b>(202,868)</b>	<b>(50,072)</b>	<b>(38,175)</b>	<b>(88,247)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	(26,872,716)	(19,226,622)	(5,307,630)	(2,338,464)		(5,307,630)	(5,307,630)		(3,755,572)	(3,755,572)		(1,552,058)	(1,552,058)
9,4		CD-AN	(13,848)	(10,904)	(2,944)			(2,944)	(2,944)		(2,083)	(2,083)		(861)	(861)
9		CD-ID	(15,657)	(12,329)	(3,328)		(3,328)	(3,328)	(3,328)				(3,328)		(3,328)
		ED-AN	(503,915)	(503,915)											
		ED-ID	(12,052)	(12,052)											
		ED-WA	(1,506,140)	(1,506,140)											
8,4		GD-AA	(1,496,905)		(1,034,092)	(462,813)		(1,034,092)	(1,034,092)		(731,703)	(731,703)		(302,389)	(302,389)
4		GD-AN	(10,891)		(10,891)			(10,891)	(10,891)		(7,706)	(7,706)		(3,185)	(3,185)
		GD-OR	(1,163)			(1,163)									
<b>Total Miscellaneous IT Intangible Plant - 3031</b>			<b>(30,433,287)</b>	<b>(21,271,962)</b>	<b>(6,358,885)</b>	<b>(2,802,440)</b>	<b>(3,328)</b>	<b>(6,355,557)</b>	<b>(6,358,885)</b>		<b>(4,497,064)</b>	<b>(4,497,064)</b>	<b>(3,328)</b>	<b>(1,858,493)</b>	<b>(1,861,821)</b>
<b>Gas Underground Storage</b>															
1		GD-AN	(239,802)		(239,802)			(239,802)	(239,802)		(169,876)	(169,876)		(69,926)	(69,926)
<b>Total Gas Underground Storage</b>			<b>(239,802)</b>		<b>(239,802)</b>			<b>(239,802)</b>	<b>(239,802)</b>		<b>(169,876)</b>	<b>(169,876)</b>		<b>(69,926)</b>	<b>(69,926)</b>
<b>General Plant - 390200, 396200</b>															
7,4		CD-AA	(209,490)	(149,884)	(41,376)	(18,230)		(41,376)	(41,376)		(29,277)	(29,277)		(12,099)	(12,099)
9		CD-ID	(4,537)	(3,573)	(964)		(964)	(964)	(964)				(964)		(964)
9		CD-WA	(8,332)	(6,561)	(1,771)		(1,771)	(1,771)	(1,771)	(1,771)					
4		ED-AN	(61,482)	(61,482)											
		ED-WA	(110,678)	(110,678)											
		GD-WA	(1,863)		(1,863)		(1,863)	(1,863)	(1,863)	(1,863)			(1,863)		
		GD-OR	(28,153)			(28,153)									
<b>Total General Plant - 390200, 396200</b>			<b>(424,535)</b>	<b>(332,178)</b>	<b>(45,974)</b>	<b>(46,383)</b>	<b>(4,598)</b>	<b>(41,376)</b>	<b>(45,974)</b>	<b>(3,634)</b>	<b>(29,277)</b>	<b>(32,911)</b>	<b>(964)</b>	<b>(12,099)</b>	<b>(13,063)</b>
<b>Total Accumulated Amortization</b>			<b>(41,031,037)</b>	<b>(31,132,557)</b>	<b>(6,935,776)</b>	<b>(2,962,704)</b>	<b>(168,492)</b>	<b>(6,767,284)</b>	<b>(6,935,776)</b>	<b>(114,128)</b>	<b>(4,788,591)</b>	<b>(4,902,719)</b>	<b>(54,364)</b>	<b>(1,978,693)</b>	<b>(2,033,057)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-12A</b>
For Twelve Months Ended March 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	<b>389XXX Land &amp; Land Rights</b>												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99	GD-OR / AS	770,985	0	0	0	0	0	0	0	0	770,985	0	770,985
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	4,052,698	0	0	2,899,584	2,899,584	0	0	800,448	800,448	0	352,666	352,666
9	CD-WA / ID / AN	1,205,949	370,656	344,288	234,669	949,613	100,054	92,936	63,346	256,336	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>6,905,460</b>	<b>384,267</b>	<b>706,567</b>	<b>3,157,027</b>	<b>4,247,861</b>	<b>577,218</b>	<b>92,936</b>	<b>863,794</b>	<b>1,533,948</b>	<b>770,985</b>	<b>352,666</b>	<b>1,123,651</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	7,010,683	1,082,004	2,145,009	3,783,670	7,010,683	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,212,720	0	0	0	0	2,212,720	0	0	2,212,720	0	0	0
99	GD-OR / AS	3,599,911	0	0	0	0	0	0	0	0	3,599,911	0	3,599,911
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	79,271,405	0	0	56,716,312	56,716,312	0	0	15,656,895	15,656,895	0	6,898,198	6,898,198
9	CD-WA / ID / AN	21,846,210	5,511,336	4,469,434	7,221,810	17,202,580	1,487,719	1,206,470	1,949,441	4,643,630	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>113,940,929</b>	<b>6,593,340</b>	<b>6,614,443</b>	<b>67,721,792</b>	<b>80,929,575</b>	<b>3,700,439</b>	<b>1,206,470</b>	<b>17,606,336</b>	<b>22,513,245</b>	<b>3,599,911</b>	<b>6,898,198</b>	<b>10,498,109</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	9,055,643	3,127,797	14,649	5,913,197	9,055,643	0	0	0	0	0	0	0
99	GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	555,893	0	0	0	0	0	0	384,022	384,022	0	171,871	171,871
7	CD-AA	49,514,926	0	0	35,426,444	35,426,444	0	0	9,779,693	9,779,693	0	4,308,789	4,308,789
9	CD-WA / ID / AN	176,960	21,434	43,851	74,060	139,345	5,786	11,837	19,992	37,615	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>59,310,072</b>	<b>3,149,231</b>	<b>58,500</b>	<b>41,413,701</b>	<b>44,621,432</b>	<b>5,786</b>	<b>11,837</b>	<b>10,190,357</b>	<b>10,207,980</b>	<b>0</b>	<b>4,480,660</b>	<b>4,480,660</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	27,713,375	13,529,868	4,622,101	9,561,406	27,713,375	0	0	0	0	0	0	0
99	GD-WA / ID / AN	9,203,708	0	0	0	0	6,058,764	1,823,027	1,321,917	9,203,708	0	0	0
99	GD-OR / AS	2,871,881	0	0	0	0	0	0	0	0	2,871,881	0	2,871,881
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	556,046	0	0	397,834	397,834	0	0	109,825	109,825	0	48,387	48,387
9	CD-WA / ID / AN	5,524,188	1,593,578	854,942	1,901,447	4,349,967	430,167	230,781	513,273	1,174,221	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>45,869,198</b>	<b>15,123,446</b>	<b>5,477,043</b>	<b>11,860,687</b>	<b>32,461,176</b>	<b>6,488,931</b>	<b>2,053,808</b>	<b>1,945,015</b>	<b>10,487,754</b>	<b>2,871,881</b>	<b>48,387</b>	<b>2,920,268</b>

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	396,408	10,739	14,745	370,924	396,408	0	0	0	0	0	0	0
99	GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99	GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	2,793,846	111,555	139,595	1,948,836	2,199,986	30,113	37,682	526,065	593,860	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>3,331,752</b>	<b>122,294</b>	<b>154,340</b>	<b>2,319,760</b>	<b>2,596,394</b>	<b>114,384</b>	<b>37,682</b>	<b>526,065</b>	<b>678,131</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,034,854	1,004,569	310,678	1,719,607	3,034,854	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,786,383	0	0	0	0	2,018,184	390,844	377,355	2,786,383	0	0	0
99	GD-OR / AS	909,349	0	0	0	0	0	0	0	0	909,349	0	909,349
8	GD-AA	2,153,877	0	0	0	0	0	0	1,487,941	1,487,941	0	665,936	665,936
7	CD-AA	9,377,489	0	0	6,709,312	6,709,312	0	0	1,852,148	1,852,148	0	816,029	816,029
9	CD-WA / ID / AN	831,577	27,556	423,110	204,151	654,817	7,439	114,213	55,108	176,760	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>19,093,529</b>	<b>1,032,125</b>	<b>733,788</b>	<b>8,633,070</b>	<b>10,398,983</b>	<b>2,025,623</b>	<b>505,057</b>	<b>3,772,552</b>	<b>6,303,232</b>	<b>909,349</b>	<b>1,481,965</b>	<b>2,391,314</b>
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	736,766	199,295	54,549	482,922	736,766	0	0	0	0	0	0	0
99	GD-WA / ID / AN	153,549	0	0	0	0	41,102	13,405	99,042	153,549	0	0	0
99	GD-OR / AS	129,147	0	0	0	0	0	0	0	0	129,147	0	129,147
8	GD-AA	184,552	0	0	0	0	0	0	127,492	127,492	0	57,060	57,060
7	CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	30,950
9	CD-WA / ID / AN	97,182	4,665	1,489	70,371	76,525	1,259	402	18,996	20,657	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,656,859</b>	<b>203,960</b>	<b>56,038</b>	<b>807,759</b>	<b>1,067,757</b>	<b>42,361</b>	<b>13,807</b>	<b>315,777</b>	<b>371,945</b>	<b>129,147</b>	<b>88,010</b>	<b>217,157</b>

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	35,534,315	16,628,092	10,195,871	8,710,352	35,534,315	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,337,004	0	0	0	0	2,668,295	838,215	830,494	4,337,004	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	562,235	0	0	402,262	402,262	0	0	111,047	111,047	0	48,926	48,926
9	CD-WA / ID / AN	1,601,898	257,365	408,046	595,987	1,261,398	69,473	110,147	160,880	340,500	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>42,079,286</b>	<b>16,885,457</b>	<b>10,603,917</b>	<b>9,708,601</b>	<b>37,197,975</b>	<b>2,737,768</b>	<b>948,362</b>	<b>1,102,421</b>	<b>4,788,551</b>	<b>43,834</b>	<b>48,926</b>	<b>92,760</b>
	397XXX Communication Equipment												
99	ED-WA / ID / AN	56,138,114	10,513,450	3,832,528	41,792,136	56,138,114	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,320,446	0	0	0	0	698,157	556,117	66,172	1,320,446	0	0	0
99	GD-OR / AS	1,214,782	0	0	0	0	0	0	0	0	1,214,782	0	1,214,782
8	GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995
7	CD-AA	28,490,511	0	0	20,384,106	20,384,106	0	0	5,627,161	5,627,161	0	2,479,244	2,479,244
9	CD-WA / ID / AN	12,509,388	442,667	3,191,913	6,215,812	9,850,392	119,493	861,619	1,677,884	2,658,996	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>100,666,173</b>	<b>10,956,117</b>	<b>7,024,441</b>	<b>68,392,054</b>	<b>86,372,612</b>	<b>817,650</b>	<b>1,417,736</b>	<b>8,057,154</b>	<b>10,292,540</b>	<b>1,214,782</b>	<b>2,786,239</b>	<b>4,001,021</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	76,899	0	2,299	74,600	76,899	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	560,552	0	0	401,058	401,058	0	0	110,715	110,715	0	48,779	48,779
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>649,796</b>	<b>3,926</b>	<b>2,299</b>	<b>479,589</b>	<b>485,814</b>	<b>1,060</b>	<b>0</b>	<b>111,776</b>	<b>112,836</b>	<b>2,367</b>	<b>48,779</b>	<b>51,146</b>
	<b>TOTAL GENERAL PLANT</b>	<b>393,503,054</b>	<b>54,454,163</b>	<b>31,431,376</b>	<b>214,494,040</b>	<b>300,379,579</b>	<b>16,511,220</b>	<b>6,287,695</b>	<b>44,491,247</b>	<b>67,290,162</b>	<b>9,599,483</b>	<b>16,233,830</b>	<b>25,833,313</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	8,107,837	153,179	0	7,954,658	8,107,837	0	0	0	0	0
99		GD-WA / ID / AN	1,199,639	0	0	0	0	1,018,602	181,037	0	1,199,639	0
99		GD-OR / AS	426,160	0	0	0	0	0	0	0	426,160	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	7,762,609	0	0	5,553,914	5,553,914	0	0	1,533,193	1,533,193	0
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0
		TOTAL ACCOUNT	17,690,303	153,179	0	13,661,381	13,814,560	1,018,602	181,037	1,574,442	2,774,081	426,160
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	5,938,569	4,545,136	23,524	1,369,909	5,938,569	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,308,170	0	0	0	0	0	0	1,594,530	1,594,530	0
7		CD-AA	68,016,304	0	0	48,663,625	48,663,625	0	0	13,433,900	13,433,900	0
9		CD-WA / ID / AN	104,185	0	43,305	38,734	82,039	0	11,690	10,456	22,146	0
		TOTAL ACCOUNT	76,367,228	4,545,136	66,829	50,072,268	54,684,233	0	11,690	15,038,886	15,050,576	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	8,775	0	0	8,775	8,775	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	1,231	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,657,121	0	0	3,332,030	3,332,030	0	0	919,828	919,828	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,678,653	0	0	3,340,805	3,340,805	0	0	931,354	931,354	1,231
		TOTAL	98,736,184	4,698,315	66,829	67,074,454	71,839,598	1,018,602	192,727	17,544,682	18,756,011	427,391

ALLOCATION RATIOS:

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



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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(74,494,127)	(53,298,313)	(14,713,335)	(6,482,479)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,825,410)	(1,437,401)	(388,009)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(76,865,931)</u>	<u>(55,126,643)</u>	<u>(15,209,262)</u>	<u>(6,530,026)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended March 31, 2015
Average of Monthly Averages Basis

Report ID: <b>C-WKC-12A</b>
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AVISTA UTILITIES

Gas-North Copy

Ref/Basis Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
	Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1 151120 FUEL STOCK COAL-COLSTRIP	1,489,287	812,192		2,301,479		812,192			
1 151210 FUEL STOCK HOG FUEL-KFGS	1,309,508	714,149		2,023,657		714,149			
7/4 154100 PLANT MATERIALS & OPER SUPPLIES	15,916,958	7,313,275	2,214,172	25,444,405		5,843,711		1,469,564	2,214,172
1 154300 PLANT MATERIALS & OPER SUP-CS2	570,994	311,395		882,389		311,395			
1 154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,628,827	888,291		2,517,118		888,291			
7/4 154500 SUPPLY CHAIN RECEIVING INVENTORY	2,802	1,288	390	4,480		1,029		259	390
7/4 154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(1,347)	(619)	(187)	(2,153)		(495)		(124)	(187)
7/4 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	243	113	34	390		90		23	34
99 163998 COMMON WORKING CAPITAL	0			0	0		0		
99 163999 INVESTOR-SUPPLIED WORKING CAPITAL	37,964,008			37,964,008	33,600,142		4,363,866		
<b>TOTAL</b>	<b>58,881,280</b>	<b>10,040,084</b>	<b>2,214,409</b>	<b>71,135,773</b>	<b>33,600,142</b>	<b>8,570,362</b>	<b>4,363,866</b>	<b>1,469,722</b>	<b>2,214,409</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						