

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12E</b>
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	20,843,966	13,629,191	7,214,775
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	20,843,966	13,629,191	7,214,775
G-APL	Gas Net Adjusted Rate Base	386,381,763	261,088,950	125,292,813
	<b>RATE OF RETURN</b>	<b>5.395%</b>	<b>5.220%</b>	<b>5.758%</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 April 30, 2015  
Ending Balance Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2011 thru 12-31-2013	<b>100.000%</b>	<b>70.840%</b>	<b>29.160%</b>
2	Input	Number of Customers Percent	4-01-2015 thru 04-30-2015	231,008 <b>100.000%</b>	153,168 <b>66.304%</b>	77,840 <b>33.696%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	05-01-2014 thru 04-30-2015	13,096,791 <b>100.000%</b>	8,160,946 <b>62.313%</b>	4,935,845 <b>37.687%</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	05-01-2014 thru 04-30-2015	230,664,229 <b>100.000%</b>	158,425,358 <b>68.682%</b>	72,238,871 <b>31.318%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended April 30, 2015  
Ending Balance Basis

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

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
 For Twelve Months Ended April 30, 2015  
 Ending Balance Basis

Report ID:  
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AVISTA UTILITIES

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

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended April 30, 2015  
Ending Balance Basis

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**G-ALL-12E**

AVISTA UTILITIES

Input		01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		67,621,722	60,416,061	7,205,661	0
	Direct O & M Accts 901 - 935		38,441,898	32,202,921	6,238,977	0
	Adjustments		0	0	0	0
	Total		106,063,620	92,618,982	13,444,638	0
	Percentage		100.000%	87.324%	12.676%	0.000%
	Direct Labor Accts 580 - 894		61,766,029	49,821,911	11,944,118	0
	Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383	0
	Total		65,735,960	53,344,459	12,391,501	0
	Percentage		100.000%	81.150%	18.850%	0.000%
	Number of Customers at		601,722	370,194	231,528	0
	Percentage		100.000%	61.522%	38.478%	0.000%
	Net Direct Plant		2,563,811,758	2,178,697,585	385,114,173	0
	Percentage		100.000%	84.979%	15.021%	0.000%
	Total Percentages		400.000%	314.975%	85.025%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>78.744%</b>	<b>21.256%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2014 thru 12-31-2014	100.000%	0.000%	80.900%	19.100%
10	Actual Annual Throughput Percent	01-01-2014 thru 12-31-2014	247,081,167	170,084,636	76,996,531	
			<b>100.000%</b>	<b>68.838%</b>	<b>31.162%</b>	
11	Book Depreciation Percent	05-01-2014 thru 04-30-2015	17,249,035	11,692,384	5,556,651	
			<b>100.000%</b>	<b>67.786%</b>	<b>32.214%</b>	
12	Net Gas Plant (before DFIT) Percent	4-01-2015 thru 04-30-2015	456,162,886	304,091,636	152,071,250	
			<b>100.000%</b>	<b>66.663%</b>	<b>33.337%</b>	
13	G-PLT Net Gas General Plant Percent	4-01-2015 thru 04-30-2015	49,882,507	35,845,662	14,036,845	
			<b>100.000%</b>	<b>71.860%</b>	<b>28.140%</b>	
14	Net Allocated Schedule M's Percent	05-01-2014 thru 04-30-2015	-59,377,331	-39,737,854	-19,639,477	
			<b>100.000%</b>	<b>66.924%</b>	<b>33.076%</b>	

RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended April 30, 2015  
Ending Balance Basis

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

AVISTA UTILITIES

99      Input      Not Allocated

0.000%

0.000%

0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUES</b>											
<b>SALES OF GAS:</b>											
99	480000	Residential	142,033,435	0	142,033,435	98,877,206	0	98,877,206	43,156,229	0	43,156,229
99	4812XX	Commercial - Firm & Interruptible	72,357,305	0	72,357,305	51,555,505	0	51,555,505	20,801,800	0	20,801,800
99	4813XX	Industrial-Firm	3,557,754	0	3,557,754	1,979,404	0	1,979,404	1,578,350	0	1,578,350
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	280,585	0	280,585	244,342	0	244,342	36,243	0	36,243
99	499XXX	Unbilled Revenue	(1,776,505)	0	(1,776,505)	(1,001,190)	0	(1,001,190)	(775,315)	0	(775,315)
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>216,452,574</b>	<b>0</b>	<b>216,452,574</b>	<b>151,655,267</b>	<b>0</b>	<b>151,655,267</b>	<b>64,797,307</b>	<b>0</b>	<b>64,797,307</b>
<b>OTHER OPERATING REVENUES:</b>											
99	483XXX	Sales for Resale	123,037,074	0	123,037,074	83,671,185	0	83,671,185	39,365,889	0	39,365,889
4	488000	Miscellaneous Service Revenues	17,081	0	17,081	9,437	0	9,437	7,644	0	7,644
99	4893XX	Transportation Revenues	4,473,913	0	4,473,913	4,018,205	0	4,018,205	455,708	0	455,708
99	493000	Rent from Gas Property	2,387	0	2,387	2,387	0	2,387	0	0	0
4	495XXX	Other Gas Revenues	4,552,080	328,092	4,880,172	3,104,205	232,151	3,336,356	1,447,875	95,941	1,543,816
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>131,863,323</b>	<b>328,092</b>	<b>132,191,415</b>	<b>90,805,419</b>	<b>232,151</b>	<b>91,037,570</b>	<b>41,057,904</b>	<b>95,941</b>	<b>41,153,845</b>
<b>TOTAL GAS REVENUES</b>			<b>348,315,897</b>	<b>328,092</b>	<b>348,643,989</b>	<b>242,460,686</b>	<b>232,151</b>	<b>242,692,837</b>	<b>105,855,211</b>	<b>95,941</b>	<b>105,951,152</b>
<b>PRODUCTION EXPENSES:</b>											
G-804	804/805	City Gate Purchases	239,612,309	0	239,612,309	164,517,881	0	164,517,881	75,094,428	0	75,094,428
99	808XXX	Net Natural Gas Storage Transactions	(5,050,340)	0	(5,050,340)	(2,548,842)	0	(2,548,842)	(2,501,498)	0	(2,501,498)
99	811000	Gas Used for Products Extraction	(812,303)	0	(812,303)	(547,985)	0	(547,985)	(264,318)	0	(264,318)
10	813000	Other Gas Expenses	0	1,042,090	1,042,090	0	717,354	717,354	0	324,736	324,736
99	813010	Gas Technology Institute (GTI) Expenses	95,098	0	95,098	67,222	0	67,222	27,876	0	27,876
<b>TOTAL PRODUCTION EXPENSES</b>			<b>233,844,764</b>	<b>1,042,090</b>	<b>234,886,854</b>	<b>161,488,276</b>	<b>717,354</b>	<b>162,205,630</b>	<b>72,356,488</b>	<b>324,736</b>	<b>72,681,224</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>											
1	814000	Supervision & Engineering	0	6,496	6,496	0	4,602	4,602	0	1,894	1,894
1	824000	Other Expenses	0	664,407	664,407	0	470,666	470,666	0	193,741	193,741
1	837000	Other Equipment	0	578,261	578,261	0	409,640	409,640	0	168,621	168,621
<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>			<b>0</b>	<b>1,249,164</b>	<b>1,249,164</b>	<b>0</b>	<b>884,908</b>	<b>884,908</b>	<b>0</b>	<b>364,256</b>	<b>364,256</b>
G-DEPX		Depreciation Expense-Underground Storage	0	582,936	582,936	0	412,952	412,952	0	169,984	169,984
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	161	161	0	66	66
G-OTX		Taxes Other Than FIT	0	270,525	270,525	0	191,640	191,640	0	78,885	78,885
<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT</b>			<b>0</b>	<b>853,688</b>	<b>853,688</b>	<b>0</b>	<b>604,753</b>	<b>604,753</b>	<b>0</b>	<b>248,935</b>	<b>248,935</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL UNDERGROUND STORAGE EXPENS	0	2,102,852	2,102,852	0	1,489,661	1,489,661	0	613,191	613,191

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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	426,276	1,159,511	1,585,787	321,117	722,526	1,043,643	105,159	436,985	542,144
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,748,388	887,630	3,636,018	2,064,197	553,109	2,617,306	684,191	334,521	1,018,712
3	875000	Measuring & Reg Sta Exp-General	96,195	0	96,195	68,165	0	68,165	28,030	0	28,030
3	876000	Measuring & Reg Sta Exp-Industrial	4,093	0	4,093	1,693	0	1,693	2,400	0	2,400
3	877000	Measuring & Reg Sta Exp-City Gate	163,466	0	163,466	78,523	0	78,523	84,943	0	84,943
3	878000	Meter & House Regulator Expenses	610,503	32,355	642,858	110,484	20,161	130,645	500,019	12,194	512,213
3	879000	Customer Installation Expenses	1,708,209	140,656	1,848,865	1,056,622	87,647	1,144,269	651,587	53,009	704,596
3	880000	Other Expenses	1,492,216	615,755	2,107,971	952,588	383,695	1,336,283	539,628	232,060	771,688
3	881000	Rents	5,136	33,701	38,837	5,136	21,000	26,136	0	12,701	12,701
		MAINTENANCE									
3	885000	Supervision & Engineering	99,056	1,452	100,508	45,578	905	46,483	53,478	547	54,025
3	887000	Mains	2,017,617	214	2,017,831	1,399,548	133	1,399,681	618,069	81	618,150
3	889000	Measuring & Reg Sta Exp-General	225,617	0	225,617	151,840	0	151,840	73,777	0	73,777
3	890000	Measuring & Reg Sta Exp-Industrial	270,376	0	270,376	125,284	0	125,284	145,092	0	145,092
3	891000	Measuring & Reg Sta Exp-City Gate	76,732	0	76,732	32,306	0	32,306	44,426	0	44,426
3	892000	Services	1,870,257	3,453	1,873,710	994,340	2,152	996,492	875,917	1,301	877,218
3	893000	Meters & House Regulators	1,281,490	761,864	2,043,354	752,669	474,740	1,227,409	528,821	287,124	815,945
3	894000	Other Equipment	1,164	181,067	182,231	856	112,828	113,684	308	68,239	68,547
		TOTAL DISTRIBUTION OPERATING EXP	13,096,791	3,817,658	16,914,449	8,160,946	2,378,896	10,539,842	4,935,845	1,438,762	6,374,607
G-DEPX		Depreciation Expense-Distribution	12,939,546	64,155	13,003,701	8,648,781	44,063	8,692,844	4,290,765	20,092	4,310,857
G-OTX		Taxes Other Than FIT	16,639,593	0	16,639,593	14,188,399	0	14,188,399	2,451,194	0	2,451,194
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	29,579,139	64,155	29,643,294	22,837,180	44,063	22,881,243	6,741,959	20,092	6,762,051
		TOTAL DISTRIBUTION EXPENSES	42,675,930	3,881,813	46,557,743	30,998,126	2,422,959	33,421,085	11,677,804	1,458,854	13,136,658

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For Twelve Months Ended April 30, 2015	
Ending Balance 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	207,138	207,138	0	137,341	137,341	0	69,797	69,797
2	902000	Meter Reading Expenses	1,693,657	66,526	1,760,183	1,533,149	44,109	1,577,258	160,508	22,417	182,925
G-903	903XXX	Customer Records & Collection Expenses	842,978	4,205,300	5,048,278	597,718	2,788,282	3,386,000	245,260	1,417,018	1,662,278
2	904000	Uncollectible Accounts	0	1,778,012	1,778,012	0	1,178,893	1,178,893	0	599,119	599,119
2	905000	Misc Customer Accounts	0	130,083	130,083	0	86,250	86,250	0	43,833	43,833
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>2,536,635</b>	<b>6,387,059</b>	<b>8,923,694</b>	<b>2,130,867</b>	<b>4,234,875</b>	<b>6,365,742</b>	<b>405,768</b>	<b>2,152,184</b>	<b>2,557,952</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	5,266,527	162,455	5,428,982	5,207,264	107,714	5,314,978	59,263	54,741	114,004
2	909000	Advertising	0	568,232	568,232	0	376,761	376,761	0	191,471	191,471
2	910000	Misc Customer Service & Info Exp	0	95,994	95,994	0	63,648	63,648	0	32,346	32,346
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>5,266,527</b>	<b>826,681</b>	<b>6,093,208</b>	<b>5,207,264</b>	<b>548,123</b>	<b>5,755,387</b>	<b>59,263</b>	<b>278,558</b>	<b>337,821</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	106,711	7,262,554	7,369,265	67,364	5,138,838	5,206,202	39,347	2,123,716	2,163,063
4	921000	Office Supplies & Expenses	2	1,158,872	1,158,874	1	819,995	819,996	1	338,877	338,878
4	922000	Admin. Expenses Transferred - Credit	0	(20,306)	(20,306)	0	(14,368)	(14,368)	0	(5,938)	(5,938)
4	923000	Outside Services Employed	0	3,173,445	3,173,445	0	2,245,466	2,245,466	0	927,979	927,979
4	924000	Property Insurance Premium	0	337,032	337,032	0	238,477	238,477	0	98,555	98,555
4	925XXX	Injuries and Damages	6,124	912,600	918,724	6,081	645,738	651,819	43	266,862	266,905
4	926XXX	Employee Pensions and Benefits	63	643,645	643,708	63	455,430	455,493	0	188,215	188,215
4	928000	Regulatory Commission Expenses	789,733	189,371	979,104	568,738	133,995	702,733	220,995	55,376	276,371
4	930000	Miscellaneous General Expenses	39,432	1,045,193	1,084,625	27,709	739,558	767,267	11,723	305,635	317,358
4	931000	Rents	8,490	222,923	231,413	8,490	157,736	166,226	0	65,187	65,187
4	935000	Maintenance of General Plant	416,056	2,207,972	2,624,028	324,648	1,562,317	1,886,965	91,408	645,655	737,063
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>1,366,611</b>	<b>17,133,301</b>	<b>18,499,912</b>	<b>1,003,094</b>	<b>12,123,182</b>	<b>13,126,276</b>	<b>363,517</b>	<b>5,010,119</b>	<b>5,373,636</b>
G-DEPX		Depreciation Expense-General Plant	367,611	3,294,788	3,662,399	255,262	2,331,326	2,586,588	112,349	963,462	1,075,811
G-AMTX		Amortization Expense - General Plant - 303000	28,896	106,873	135,769	24,838	75,621	100,459	4,058	31,252	35,310
G-AMTX		Amortization Expense - Misc IT Intangible Plant	2,458	2,780,277	2,782,735	0	1,967,269	1,967,269	2,458	813,008	815,466
G-AMTX		Amortization Expense-General Plant - 390200, 3	0	5,663	5,663	0	4,007	4,007	0	1,656	1,656
99	407X28	Reg Credit/Debit Res Decoupling Def Rev	(2,715,212)	0	(2,715,212)	(2,715,212)	0	(2,715,212)	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	(522,542)	0	(522,542)	(522,542)	0	(522,542)	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	(476,834)	0	(476,834)	0	0	0	(476,834)	0	(476,834)
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	(166,565)	0	(166,565)	0	0	0	(166,565)	0	(166,565)
<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>			<b>(3,482,188)</b>	<b>6,187,601</b>	<b>2,705,413</b>	<b>(2,957,654)</b>	<b>4,378,223</b>	<b>1,420,569</b>	<b>(524,534)</b>	<b>1,809,378</b>	<b>1,284,844</b>
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>(2,115,577)</b>	<b>23,320,902</b>	<b>21,205,325</b>	<b>(1,954,560)</b>	<b>16,501,405</b>	<b>14,546,845</b>	<b>(161,017)</b>	<b>6,819,497</b>	<b>6,658,480</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>282,208,279</b>	<b>37,561,397</b>	<b>319,769,676</b>	<b>197,869,973</b>	<b>25,914,377</b>	<b>223,784,350</b>	<b>84,338,306</b>	<b>11,647,020</b>	<b>95,985,326</b>
<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>					<b>28,874,313</b>			<b>18,908,487</b>			<b>9,965,826</b>
G-FIT		FEDERAL INCOME TAX			(11,922,901)			(8,002,149)			(3,920,752)
G-FIT		DEFERRED FEDERAL INCOME TAX			19,985,932			13,302,289			6,683,643
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(32,684)			(20,844)			(11,840)

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		GAS NET OPERATING INCOME (LOSS)			20,843,966			13,629,191			7,214,775

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%		70.840%		29.160%
G-ALL	2	Number of Customers		100.000%		66.304%		33.696%
G-ALL	3	Direct Distribution Operating Expense		100.000%		62.313%		37.687%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		70.758%		29.242%
G-ALL	10	Actual Annual Throughput		100.000%		68.838%		31.162%
G-ALL	99	Not Allocated		0.000%		0.000%		0.000%

**RESULTS OF OPERATIONS**  
**ALLOCATION OF PURCHASED GAS COSTS**  
For Twelve Months Ended April 30, 2015  
Ending Balance Basis

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

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	193,606,853	0	193,606,853	131,138,204	0	131,138,204	62,468,649	0	62,468,649
1	804001	Pipeline Demand Costs	26,885,754	0	26,885,754	18,969,117	0	18,969,117	7,916,637	0	7,916,637
1	804002	Transport Variable Charges	732,137	0	732,137	518,826	0	518,826	213,311	0	213,311
6	804010	Gas Costs - Fixed Hedge	(101,419)	0	(101,419)	(63,640)	0	(63,640)	(37,779)	0	(37,779)
6	804014	GTI Contributions	(8,040)	0	(8,040)	(5,542)	0	(5,542)	(2,498)	0	(2,498)
6	804017	Transaction Fees	374,226	0	374,226	253,095	0	253,095	121,131	0	121,131
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	7,557,793	0	7,557,793	5,216,305	0	5,216,305	2,341,488	0	2,341,488
6	804700	Gas Costs - Offsystem Bookout	2,091,091	0	2,091,091	1,437,399	0	1,437,399	653,692	0	653,692
6	804711	Gas Costs - Offsystem Bookout Offset	(2,091,091)	0	(2,091,091)	(1,437,399)	0	(1,437,399)	(653,692)	0	(653,692)
6	804730	Gas Costs - Intracompany LDC Gas	12,980,136	0	12,980,136	8,968,325	0	8,968,325	4,011,811	0	4,011,811
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(3,060,329)	0	(3,060,329)	(1,384,069)	0	(1,384,069)	(1,676,260)	0	(1,676,260)
99	805111	Amortize ID Holdback	(557,327)	0	(557,327)	0	0	0	(557,327)	0	(557,327)
99	805120	Gas Expense - Rate Deferrals	1,202,525	0	1,202,525	907,260	0	907,260	295,265	0	295,265
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>239,612,309</b>	<b>0</b>	<b>239,612,309</b>	<b>164,517,881</b>	<b>0</b>	<b>164,517,881</b>	<b>75,094,428</b>	<b>0</b>	<b>75,094,428</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	68.682%	31.318%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 903</b>	<b>G-903-12E</b>
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records & Collections	842,978	4,205,300	5,048,278	597,718	2,788,282	3,386,000	245,260	1,417,018	1,662,278
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		842,978	4,205,300	5,048,278	597,718	2,788,282	3,386,000	245,260	1,417,018	1,662,278

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.304%	33.696%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.663%	33.337%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi: Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	212,801	162,455	375,256	153,538	107,714	261,252	59,263	54,741	114,004
99	908600 Public Purpose Tariff Rider Expense Offset	4,930,747	0	4,930,747	4,930,747	0	4,930,747	0	0	0
99	908610 Limited Income Tax Refund Program	155,406	0	155,406	155,406	0	155,406	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	(32,427)	0	(32,427)	(32,427)	0	(32,427)	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	5,266,527	162,455	5,428,982	5,207,264	107,714	5,314,978	59,263	54,741	114,004

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.304%	33.696%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended April 30, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.16%	52.16%
2	Cost of Debt		5.384%	5.379%
	Total Cost of Debt		2.808%	2.806%
	Total Weighted Cost		2.808%	2.806%
G-APL	Net Rate Base	386,381,763	261,088,950	125,292,813
	Interest Deduction for FIT Calculation	10,847,094	7,331,378	3,515,716
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended April 30, 2015				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	348,643,989	242,692,837	105,951,152
G-OPS	Operating & Maintenance Expense	286,567,281	198,877,785	87,689,496
G-OPS	Book Deprec/Amort and Reg Amortizations	16,292,277	10,526,526	5,765,751
G-OTX	Taxes Other than FIT	16,910,118	14,380,039	2,530,079
	Net Operating Income Before FIT	28,874,313	18,908,487	9,965,826
G-INT	Less: Interest Expense	10,847,094	7,331,378	3,515,716
G-SCM	Schedule M Adjustments	(52,092,651)	(34,440,392)	(17,652,259)
	Taxable Net Operating Income	(34,065,432)	(22,863,283)	(11,202,149)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(11,922,901)	(8,002,149)	(3,920,752)
G-DTE	Deferred FIT	19,985,932	13,302,289	6,683,643
99	411400 Amortized Investment Tax Credit	(32,684)	(20,844)	(11,840)
	Total FIT/Deferred FIT & ITC	8,030,347	5,279,296	2,751,051
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ITEMS**  
For Twelve Months Ended April 30, 2015  
Ending Balance Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	13,338,512	6,834,918	20,173,430	8,928,882	4,835,398	13,764,280	4,409,630	1,999,520	6,409,150
12	997001	Contributions In Aid of Construction	0	431,877	431,877	0	287,902	287,902	0	143,975	143,975
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	384,053	384,053	0	271,748	271,748	0	112,305	112,305
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(2,415,131)	0	(2,415,131)	(476,809)	0	(476,809)	(1,938,322)	0	(1,938,322)
4	997015	Airplane Lease Payments	0	113,084	113,084	0	80,016	80,016	0	33,068	33,068
12	997016	Redemption Expense Amortization	0	318,596	318,596	0	212,386	212,386	0	106,210	106,210
4	997020	FAS87 Current Pension Accrual	0	381,944	381,944	0	270,256	270,256	0	111,688	111,688
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(2,622,889)	0	(2,622,889)	(2,622,889)	0	(2,622,889)	0	0	0
12	997032	Interest Rate Swaps	0	1,181,088	1,181,088	0	787,349	787,349	0	393,739	393,739
4	997033	DSM Tariff Rider	(559,199)	(1)	(559,200)	(499,295)	(1)	(499,296)	(59,904)	0	(59,904)
12	997048	AFUDC	0	(364,295)	(364,295)	0	(242,850)	(242,850)	0	(121,445)	(121,445)
11	997049	Tax Depreciation	0	(44,129,777)	(44,129,777)	0	(29,913,811)	(29,913,811)	0	(14,215,966)	(14,215,966)
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	(73,079)	0	(73,079)	(32,427)	0	(32,427)	(40,652)	0	(40,652)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,491,426	1,491,426	0	1,010,978	1,010,978	0	480,448	480,448
4	997081	Deferred Compensation	0	(952)	(952)	0	(674)	(674)	0	(278)	(278)
4	997082	Meal Disallowances	0	115,447	115,447	0	81,688	81,688	0	33,759	33,759
4	997083	Paid Time Off	0	127,364	127,364	0	90,120	90,120	0	37,244	37,244
2	997084	Customer Uncollectibles	0	349,208	349,208	0	231,539	231,539	0	117,669	117,669
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	(17,739,891)	(17,739,891)	0	(8,871,409)	(8,871,409)
12	997102	Amort Idaho Earnings Test (254229)	(436,182)	0	(436,182)	0	0	0	(436,182)	0	(436,182)
99	997103	Def Project Compass	(166,565)	0	(166,565)	0	0	0	(166,565)	0	(166,565)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>7,887,426</b>	<b>(59,377,330)</b>	<b>(52,092,651)</b>	<b>5,297,462</b>	<b>(39,737,854)</b>	<b>(34,440,392)</b>	<b>1,987,217</b>	<b>(19,639,476)</b>	<b>(17,652,259)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers	100.000%	66.304%	33.696%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.682%	31.318%
G-ALL	11	Book Depreciation	100.000%	67.786%	32.214%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.663%	33.337%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12E</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended April 30, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	17,810,075	11,919,215	5,890,860
99	410100	Deferred Federal Income Tax Exp	2,316,747	1,483,131	833,616
		<b>SUBTOTAL</b>	<b>20,126,822</b>	<b>13,402,346</b>	<b>6,724,476</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(166,467)	(111,406)	(55,061)
99	411100	Deferred Federal Income Tax Exp	25,577	11,349	14,228
		<b>SUBTOTAL</b>	<b>(140,890)</b>	<b>(100,057)</b>	<b>(40,833)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>19,985,932</b>	<b>13,302,289</b>	<b>6,683,643</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.924%	33.076%
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-12E</b>
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	270,525	270,525	0	191,640	191,640	0	78,885	78,885
		TOTAL UNDERGROUND STORAGE TAX	0	270,525	270,525	0	191,640	191,640	0	78,885	78,885
		DISTRIBUTION									
99	408110	State Excise Tax	5,852,060	0	5,852,060	5,852,060	0	5,852,060	0	0	0
99	408120	Municipal Occupation & License Tax	6,796,150	0	6,796,150	5,626,800	0	5,626,800	1,169,350	0	1,169,350
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	4,095,851	0	4,095,851	2,709,539	0	2,709,539	1,386,312	0	1,386,312
99	409100	State Income Tax	(104,468)	0	(104,468)	0	0	0	(104,468)	0	(104,468)
		TOTAL DISTRIBUTION TAX	16,639,593	0	16,639,593	14,188,399	0	14,188,399	2,451,194	0	2,451,194
		TOTAL TAXES OTHER THAN FIT	16,639,593	270,525	16,910,118	14,188,399	191,640	14,380,039	2,451,194	78,885	2,530,079

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
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RESULTS OF OPERATIONS  
**GAS UTILITY PLANT**  
 For Twelve Months Ended April 30, 2015  
 Ending Balance Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,203,631	1,792,498	2,996,129	1,022,594	1,268,336	2,290,930	181,037	524,162	705,199
4	3031XX	Misc Intangible IT Plant (3031XX)	18,960	30,449,515	30,468,475	0	21,545,468	21,545,468	18,960	8,904,047	8,923,007
		TOTAL INTANGIBLE PLANT	1,222,591	32,242,013	33,464,604	1,022,594	22,813,804	23,836,398	199,997	9,428,209	9,628,206
		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	1,648,124	1,648,124	0	1,167,531	1,167,531	0	480,593	480,593
1	352XXX	Wells	0	18,588,300	18,588,300	0	13,167,952	13,167,952	0	5,420,348	5,420,348
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	11,771,638	11,771,638	0	8,339,028	8,339,028	0	3,432,610	3,432,610
1	355000	Measuring & Regulating Equipment	0	442,393	442,393	0	313,391	313,391	0	129,002	129,002
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,752,132	1,752,132	0	1,241,210	1,241,210	0	510,922	510,922
		TOTAL UNDERGROUND STORAGE PLAN	0	36,117,584	36,117,584	0	25,585,695	25,585,695	0	10,531,889	10,531,889
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	172,738	0	172,738	109,603	0	109,603	63,135	0	63,135
6	375000	Structures & Improvements	903,876	0	903,876	539,668	0	539,668	364,208	0	364,208
6	376000	Mains	268,016,742	2,512,521	270,529,263	173,169,538	1,725,650	174,895,188	94,847,204	786,871	95,634,075
6	378000	Measuring & Reg Station Equip-General	5,344,053	127,100	5,471,153	3,231,430	87,295	3,318,725	2,112,623	39,805	2,152,428
6	379000	Measuring & Reg Station Equip-City Gate	6,253,545	0	6,253,545	1,911,556	0	1,911,556	4,341,989	0	4,341,989
6	380000	Services	183,936,713	0	183,936,713	124,969,190	0	124,969,190	58,967,523	0	58,967,523
6	381000	Meters	68,858,290	0	68,858,290	45,958,376	0	45,958,376	22,899,914	0	22,899,914
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	3,273,486	0	3,273,486	2,556,845	0	2,556,845	716,641	0	716,641
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	536,848,038	2,639,621	539,487,659	352,510,131	1,812,945	354,323,076	184,337,907	826,676	185,164,583
		GENERAL PLANT									
4	389XXX	Land & Land Rights	670,155	978,530	1,648,685	577,219	692,388	1,269,607	92,936	286,142	379,078
4	390XXX	Structures & Improvements	4,948,796	17,498,794	22,447,590	3,740,041	12,381,797	16,121,838	1,208,755	5,116,997	6,325,752
4	391XXX	Office Furniture & Equipment	25,872	11,698,827	11,724,699	8,197	8,277,856	8,286,053	17,675	3,420,971	3,438,646
4	392XXX	Transportation Equipment	9,309,011	1,976,749	11,285,760	6,868,078	1,398,708	8,266,786	2,440,933	578,041	3,018,974
4	393000	Stores Equipment	151,389	572,549	723,938	114,199	405,124	519,323	37,190	167,425	204,615
4	394000	Tools, Shop & Garage Equipment	2,560,725	4,022,279	6,583,004	1,982,950	2,846,084	4,829,034	577,775	1,176,195	1,753,970

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended April 30, 2015  
Ending Balance Basis

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

**AVISTA UTILITIES**

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	40,007	397,619	437,626	30,173	281,347	311,520	9,834	116,272	126,106
4	396XXX	Power Operated Equipment	3,814,374	1,110,766	4,925,140	2,779,408	785,956	3,565,364	1,034,966	324,810	1,359,776
4	397XXX	Communications Equipment	2,253,203	8,538,038	10,791,241	835,954	6,041,345	6,877,299	1,417,249	2,496,693	3,913,942
4	398000	Miscellaneous Equipment	1,060	82,873	83,933	1,060	58,639	59,699	0	24,234	24,234
		<b>TOTAL GENERAL PLANT</b>	<b>23,774,592</b>	<b>46,877,024</b>	<b>70,651,616</b>	<b>16,937,279</b>	<b>33,169,244</b>	<b>50,106,523</b>	<b>6,837,313</b>	<b>13,707,780</b>	<b>20,545,093</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>561,845,221</b>	<b>117,876,242</b>	<b>679,721,463</b>	<b>370,470,004</b>	<b>83,381,688</b>	<b>453,851,692</b>	<b>191,375,217</b>	<b>34,494,554</b>	<b>225,869,771</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(13,673,759)	(13,673,759)	0	(9,686,491)	(9,686,491)	0	(3,987,268)	(3,987,268)
G-ADEP		Distribution Plant	(180,150,171)	(1,530,081)	(181,680,252)	(119,504,413)	(1,050,890)	(120,555,303)	(60,645,758)	(479,191)	(61,124,949)
G-ADEP		General Plant	(7,568,144)	(13,151,702)	(20,719,846)	(4,919,742)	(9,305,881)	(14,225,623)	(2,648,402)	(3,845,821)	(6,494,223)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(187,718,315)</b>	<b>(28,355,542)</b>	<b>(216,073,857)</b>	<b>(124,424,155)</b>	<b>(20,043,262)</b>	<b>(144,467,417)</b>	<b>(63,294,160)</b>	<b>(8,312,280)</b>	<b>(71,606,440)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAAMT		General Plant - 303000	(177,431)	(196,036)	(373,467)	(124,991)	(138,711)	(263,702)	(52,440)	(57,325)	(109,765)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(4,834)	(6,817,219)	(6,822,053)	0	(4,823,727)	(4,823,727)	(4,834)	(1,993,492)	(1,998,326)
G-AAAMT		Underground Storage	0	(239,935)	(239,935)	0	(169,970)	(169,970)	0	(69,965)	(69,965)
G-AAAMT		General Plant - 390200, 396200	(4,598)	(44,665)	(49,263)	(3,634)	(31,604)	(35,238)	(964)	(13,061)	(14,025)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(186,863)</b>	<b>(7,297,855)</b>	<b>(7,484,718)</b>	<b>(128,625)</b>	<b>(5,164,012)</b>	<b>(5,292,637)</b>	<b>(58,238)</b>	<b>(2,133,843)</b>	<b>(2,192,081)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(187,905,178)</b>	<b>(35,653,397)</b>	<b>(223,558,575)</b>	<b>(124,552,780)</b>	<b>(25,207,274)</b>	<b>(149,760,054)</b>	<b>(63,352,398)</b>	<b>(10,446,123)</b>	<b>(73,798,521)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>373,940,043</b>	<b>82,222,845</b>	<b>456,162,888</b>	<b>245,917,224</b>	<b>58,174,414</b>	<b>304,091,638</b>	<b>128,022,819</b>	<b>24,048,431</b>	<b>152,071,250</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(81,979,080)	(81,979,080)	0	(54,649,714)	(54,649,714)	0	(27,329,366)	(27,329,366)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,591,286)	(12,591,286)	0	(8,904,254)	(8,904,254)	0	(3,687,032)	(3,687,032)
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	(977,478)	(977,478)	0	(651,616)	(651,616)	0	(325,862)	(325,862)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(95,655,763)</b>	<b>(95,655,763)</b>	<b>0</b>	<b>(64,281,945)</b>	<b>(64,281,945)</b>	<b>0</b>	<b>(31,373,818)</b>	<b>(31,373,818)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>373,940,043</b>	<b>(13,432,918)</b>	<b>360,507,125</b>	<b>245,917,224</b>	<b>(6,107,531)</b>	<b>239,809,693</b>	<b>128,022,819</b>	<b>(7,325,387)</b>	<b>120,697,432</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%	68.682%	31.318%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.663%	33.337%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	373,940,043	(13,432,918)	360,507,125	245,917,224	(6,107,531)	239,809,693	128,022,819	(7,325,387)	120,697,432
	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	4,931,736	4,931,736	0	3,493,642	3,493,642	0	1,438,094	1,438,094
4	252000 Customer Advances	(81,232)	40	(81,192)	(11,804)	28	(11,776)	(69,428)	12	(69,416)
99	235199 Customer Deposits	(502,981)	0	(502,981)	(502,981)	0	(502,981)	0	0	0
C-WKC	Working Capital	14,240,486	1,555,525	15,796,011	14,240,486	0	14,240,486	0	1,555,525	1,555,525
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	13,656,273	12,218,365	25,874,638	13,725,701	7,553,556	21,279,257	(69,428)	4,664,809	4,595,381
	NET RATE BASE	387,596,316	(1,214,553)	386,381,763	259,642,925	1,446,025	261,088,950	127,953,391	(2,660,578)	125,292,813

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-12E</b>
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	7,801,768	7,801,768												
Hydro (ED-AN)	8,383,658	8,383,658												
Other (ED-AN)	9,366,447	9,366,447												
<b>Total Electric Production</b>	<b>25,551,873</b>	<b>25,551,873</b>												
<b>Electric Transmission</b>														
ED-AN	10,591,148	10,591,148												
<b>Total Electric Transmission</b>	<b>10,591,148</b>	<b>10,591,148</b>												
<b>Electric Distribution</b>														
ED-AN	6,085	6,085												
ED-ID	14,712,267	14,712,267												
ED-WA	24,350,578	24,350,578												
<b>Total Electric Distribution</b>	<b>39,068,930</b>	<b>39,068,930</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	582,936		582,936			582,936	582,936		412,952	412,952		169,984	169,984	
GD-OR	114,824			114,824										
<b>Total Gas Underground Storage</b>	<b>697,760</b>		<b>582,936</b>	<b>114,824</b>		<b>582,936</b>	<b>582,936</b>		<b>412,952</b>	<b>412,952</b>		<b>169,984</b>	<b>169,984</b>	
<b>Gas Distribution</b>														
6 GD-AN	64,155		64,155			64,155	64,155		44,063	44,063		20,092	20,092	
GD-ID	4,290,765		4,290,765		4,290,765	4,290,765	4,290,765				4,290,765		4,290,765	
GD-WA	8,648,781		8,648,781		8,648,781	8,648,781	8,648,781	8,648,781		8,648,781				
GD-OR	5,507,967			5,507,967										
<b>Total Gas Distribution</b>	<b>18,511,668</b>		<b>13,003,701</b>	<b>5,507,967</b>	<b>12,939,546</b>	<b>64,155</b>	<b>13,003,701</b>		<b>8,648,781</b>	<b>44,063</b>	<b>8,692,844</b>	<b>4,290,765</b>	<b>20,092</b>	<b>4,310,857</b>
<b>General Plant</b>														
ED-AN	2,692,428	2,692,428												
ED-ID	170,386	170,386												
ED-WA	1,064,031	1,064,031												
7,4 CD-AA	14,926,205	10,679,252	2,948,075	1,298,878		2,948,075	2,948,075		2,085,999	2,085,999		862,076	862,076	
9,4 CD-AN	699,626	550,913	148,713			148,713	148,713		105,226	105,226		43,487	43,487	
9 CD-ID	303,988	239,372	64,616		64,616	64,616	64,616				64,616		64,616	
9 CD-WA	174,991	137,795	37,196		37,196	37,196	37,196	37,196		37,196				
8,4 GD-AA	235,410		162,626	72,784		162,626	162,626		115,071	115,071		47,555	47,555	
4 GD-AN	35,374		35,374			35,374	35,374		25,030	25,030		10,344	10,344	
GD-ID	47,733		47,733		47,733	47,733	47,733				47,733		47,733	
GD-WA	218,066		218,066		218,066	218,066	218,066	218,066		218,066				
GD-OR	219,865			219,865										
<b>Total General Plant</b>	<b>20,788,103</b>	<b>15,534,177</b>	<b>3,662,399</b>	<b>1,591,527</b>	<b>367,611</b>	<b>3,294,788</b>	<b>3,662,399</b>		<b>255,262</b>	<b>2,331,326</b>	<b>2,586,588</b>	<b>112,349</b>	<b>963,462</b>	<b>1,075,811</b>
<b>Total Depreciation Expense</b>	<b>115,209,482</b>	<b>90,746,128</b>	<b>17,249,036</b>	<b>7,214,318</b>	<b>13,307,157</b>	<b>3,941,879</b>	<b>17,249,036</b>		<b>8,904,043</b>	<b>2,788,341</b>	<b>11,692,384</b>	<b>4,403,114</b>	<b>1,153,538</b>	<b>5,556,652</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 8/4/2015 7:34 AM

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended April 30, 2015	
Ending Balance 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	68.682%	31.318%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12E</b>
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	918,401	918,401											
Misc Intangible Plt (303000)	ED-AN	202,884	202,884											
<b>Total Production/Transmission</b>		<b>1,121,285</b>	<b>1,121,285</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	530,630	379,650	104,805	46,175		104,805	104,805		74,158	74,158		30,647	30,647
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	24,838		24,838		24,838		24,838	24,838		24,838			
	GD-OR	8,065			8,065									
<b>Total General Plant - 303000</b>		<b>577,320</b>	<b>387,311</b>	<b>135,769</b>	<b>54,240</b>	<b>28,896</b>	<b>106,873</b>	<b>135,769</b>	<b>24,838</b>	<b>75,621</b>	<b>100,459</b>	<b>4,058</b>	<b>31,252</b>	<b>35,310</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	12,492,044	8,937,682	2,467,304	1,087,058		2,467,304	2,467,304		1,745,815	1,745,815		721,489	721,489
9,4	CD-AN	9,587	7,549	2,038			2,038	2,038		1,442	1,442		596	596
9,4	CD-ID	11,565	9,107	2,458		2,458		2,458				2,458		2,458
	ED-AN	259,473	259,473											
	ED-ID	4,747	4,747											
	ED-WA	934,597	934,597											
8,4	GD-AA	447,877		309,402	138,475		309,402	309,402		218,927	218,927		90,475	90,475
4	GD-AN	1,533		1,533			1,533	1,533		1,085	1,085		448	448
	GD-OR	164			164									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>14,161,587</b>	<b>10,153,155</b>	<b>2,782,735</b>	<b>1,225,697</b>	<b>2,458</b>	<b>2,780,277</b>	<b>2,782,735</b>		<b>1,967,269</b>	<b>1,967,269</b>	<b>2,458</b>	<b>813,008</b>	<b>815,466</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	28,671	20,513	5,663	2,495		5,663	5,663		4,007	4,007		1,656	1,656
4	ED-AN	9,760	9,760											
	GD-OR	1,308			1,308									
<b>Total General Plant- 390200, 396200</b>		<b>39,739</b>	<b>30,273</b>	<b>5,663</b>	<b>3,803</b>		<b>5,663</b>	<b>5,663</b>		<b>4,007</b>	<b>4,007</b>		<b>1,656</b>	<b>1,656</b>
<b>Total Amortization Expense</b>		<b>15,927,155</b>	<b>11,719,021</b>	<b>2,924,394</b>	<b>1,283,740</b>	<b>31,354</b>	<b>2,893,040</b>	<b>2,924,394</b>	<b>24,838</b>	<b>2,047,058</b>	<b>2,071,896</b>	<b>6,516</b>	<b>845,982</b>	<b>852,498</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
Steam (ED-AN)	(288,675,022)	(288,675,022)											
Hydro (ED-AN)	(133,333,346)	(133,333,346)											
Other (ED-AN)	(96,278,895)	(96,278,895)											
<b>Total Electric Production</b>	<b>(518,287,263)</b>	<b>(518,287,263)</b>											
<b>Electric Transmission</b>													
ED-AN	(196,698,632)	(196,698,632)											
<b>Total Electric Transmission</b>	<b>(196,698,632)</b>	<b>(196,698,632)</b>											
<b>Electric Distribution</b>													
ED-AN	(6,085)	(6,085)											
ED-ID	(168,662,178)	(168,662,178)											
ED-WA	(270,185,338)	(270,185,338)											
<b>Total Electric Distribution</b>	<b>(438,853,601)</b>	<b>(438,853,601)</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	(13,673,759)		(13,673,759)		(13,673,759)	(13,673,759)		(9,686,491)	(9,686,491)		(3,987,268)	(3,987,268)	
GD-OR	(667,691)			(667,691)									
<b>Total Gas Underground Storage</b>	<b>(14,341,450)</b>		<b>(13,673,759)</b>	<b>(667,691)</b>		<b>(13,673,759)</b>	<b>(13,673,759)</b>		<b>(9,686,491)</b>	<b>(9,686,491)</b>		<b>(3,987,268)</b>	<b>(3,987,268)</b>
<b>Gas Distribution</b>													
6 GD-AN	(1,530,081)		(1,530,081)			(1,530,081)	(1,530,081)		(1,050,890)	(1,050,890)		(479,191)	(479,191)
GD-ID	(60,645,758)		(60,645,758)		(60,645,758)	(60,645,758)					(60,645,758)		(60,645,758)
GD-WA	(119,504,413)		(119,504,413)		(119,504,413)	(119,504,413)	(119,504,413)			(119,504,413)			
GD-OR	(93,775,707)			(93,775,707)									
<b>Total Gas Distribution</b>	<b>(275,455,959)</b>		<b>(181,680,252)</b>	<b>(93,775,707)</b>	<b>(180,150,171)</b>	<b>(1,530,081)</b>	<b>(181,680,252)</b>	<b>(119,504,413)</b>	<b>(1,050,890)</b>	<b>(120,555,303)</b>	<b>(60,645,758)</b>	<b>(479,191)</b>	<b>(61,124,949)</b>
<b>General Plant</b>													
ED-AN	(39,783,798)	(39,783,798)											
ED-ID	(7,132,476)	(7,132,476)											
ED-WA	(16,190,528)	(16,190,528)											
7,4 CD-AA	(38,273,406)	(27,383,474)	(7,559,380)	(3,330,552)		(7,559,380)	(7,559,380)		(5,348,866)	(5,348,866)		(2,210,514)	(2,210,514)
9,4 CD-AN	(11,907,891)	(9,376,750)	(2,531,141)			(2,531,141)	(2,531,141)		(1,790,985)	(1,790,985)		(740,156)	(740,156)
9 CD-ID	(5,389,997)	(4,244,299)	(1,145,698)		(1,145,698)	(1,145,698)					(1,145,698)		(1,145,698)
9 CD-WA	(2,611,097)	(2,056,082)	(555,015)		(555,015)	(555,015)		(555,015)		(555,015)			
8,4 GD-AA	(1,758,678)		(1,214,930)	(543,748)		(1,214,930)	(1,214,930)		(859,660)	(859,660)		(355,270)	(355,270)
4 GD-AN	(1,846,251)		(1,846,251)			(1,846,251)	(1,846,251)		(1,306,370)	(1,306,370)		(539,881)	(539,881)
GD-ID	(1,502,704)		(1,502,704)		(1,502,704)	(1,502,704)					(1,502,704)		(1,502,704)
GD-WA	(4,364,727)		(4,364,727)		(4,364,727)	(4,364,727)		(4,364,727)		(4,364,727)			
GD-OR	(4,267,530)			(4,267,530)									
<b>Total General Plant</b>	<b>(135,029,083)</b>	<b>(106,167,407)</b>	<b>(20,719,846)</b>	<b>(8,141,830)</b>	<b>(7,568,144)</b>	<b>(13,151,702)</b>	<b>(20,719,846)</b>	<b>(4,919,742)</b>	<b>(9,305,881)</b>	<b>(14,225,623)</b>	<b>(2,648,402)</b>	<b>(3,845,821)</b>	<b>(6,494,223)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,578,665,988)</b>	<b>(1,260,006,903)</b>	<b>(216,073,857)</b>	<b>(102,585,228)</b>	<b>(187,718,315)</b>	<b>(28,355,542)</b>	<b>(216,073,857)</b>	<b>(124,424,155)</b>	<b>(20,043,262)</b>	<b>(144,467,417)</b>	<b>(63,294,160)</b>	<b>(8,312,280)</b>	<b>(71,606,440)</b>

Allocation Ratios:

Service - Electric Gas-North Gas-South

Jurisdiction -  
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Washington

Idaho  
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RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended April 30, 2015	
Ending Balance 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	68.682%	31.318%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAAMT-12E</b>
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
Franchises (302000) ED-AN	(8,610,686)	(8,610,686)											
Misc Intangible Plt (303000 ED-AN	(972,888)	(972,888)											
<b>Total Production/Transmission</b>	<b>(9,583,574)</b>	<b>(9,583,574)</b>											
<b>Distribution</b>													
Franchises (302000) ED-WA	(129,134)	(129,134)											
Misc Intangible Plt (303000 ED-WA	(28,980)	(28,980)											
<b>Total Distribution</b>	<b>(158,114)</b>	<b>(158,114)</b>											
<b>General Plant - 303000</b>													
7,4 CD-AA	(916,319)	(655,599)	(180,982)	(79,738)		(180,982)	(180,982)		(128,059)	(128,059)		(52,923)	(52,923)
9,4 CD-AN	(70,824)	(55,770)	(15,054)			(15,054)	(15,054)		(10,652)	(10,652)		(4,402)	(4,402)
GD-ID	(52,440)		(52,440)		(52,440)	(52,440)					(52,440)		(52,440)
GD-WA	(124,991)		(124,991)		(124,991)	(124,991)		(124,991)		(124,991)			
GD-OR	(67,170)			(67,170)									
<b>Total General Plant - 303000</b>	<b>(1,231,744)</b>	<b>(711,369)</b>	<b>(373,467)</b>	<b>(146,908)</b>	<b>(177,431)</b>	<b>(196,036)</b>	<b>(373,467)</b>	<b>(124,991)</b>	<b>(138,711)</b>	<b>(263,702)</b>	<b>(52,440)</b>	<b>(57,325)</b>	<b>(109,765)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4 CD-AA	(28,815,547)	(20,616,660)	(5,691,358)	(2,507,529)		(5,691,358)	(5,691,358)		(4,027,091)	(4,027,091)		(1,664,267)	(1,664,267)
9,4 CD-AN	(19,320)	(15,213)	(4,107)			(4,107)	(4,107)		(2,906)	(2,906)		(1,201)	(1,201)
9 CD-ID	(22,741)	(17,907)	(4,834)		(4,834)	(4,834)					(4,834)		(4,834)
ED-AN	(434,945)	(434,945)											
ED-ID	(14,821)	(14,821)											
ED-WA	(2,083,755)	(2,083,755)											
8,4 GD-AA	(1,607,115)		(1,110,227)	(496,888)		(1,110,227)	(1,110,227)		(785,574)	(785,574)		(324,653)	(324,653)
4 GD-AN	(11,527)		(11,527)			(11,527)	(11,527)		(8,156)	(8,156)		(3,371)	(3,371)
GD-OR	(1,231)			(1,231)									
<b>Total Miscellaneous IT Intangible Plant - 3031)</b>	<b>(33,011,002)</b>	<b>(23,183,301)</b>	<b>(6,822,053)</b>	<b>(3,005,648)</b>	<b>(4,834)</b>	<b>(6,817,219)</b>	<b>(6,822,053)</b>		<b>(4,823,727)</b>	<b>(4,823,727)</b>	<b>(4,834)</b>	<b>(1,993,492)</b>	<b>(1,998,326)</b>
<b>Gas Underground Storage</b>													
1 GD-AN	(239,935)		(239,935)			(239,935)	(239,935)		(169,970)	(169,970)		(69,965)	(69,965)
<b>Total Gas Underground Storage</b>	<b>(239,935)</b>		<b>(239,935)</b>			<b>(239,935)</b>	<b>(239,935)</b>		<b>(169,970)</b>	<b>(169,970)</b>		<b>(69,965)</b>	<b>(69,965)</b>
<b>General Plant - 390200, 396200</b>													
7,4 CD-AA	(226,139)	(161,795)	(44,665)	(19,679)		(44,665)	(44,665)		(31,604)	(31,604)		(13,061)	(13,061)
9 CD-ID	(4,537)	(3,573)	(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	(66,807)	(66,807)											
ED-WA	(110,678)	(110,678)											
GD-WA	(1,863)		(1,863)		(1,863)	(1,863)		(1,863)		(1,863)			
GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>	<b>(418,356)</b>	<b>(349,414)</b>	<b>(49,263)</b>	<b>(19,679)</b>	<b>(4,598)</b>	<b>(44,665)</b>	<b>(49,263)</b>	<b>(3,634)</b>	<b>(31,604)</b>	<b>(35,238)</b>	<b>(964)</b>	<b>(13,061)</b>	<b>(14,025)</b>
<b>Total Accumulated Amortization</b>	<b>(44,642,725)</b>	<b>(33,985,772)</b>	<b>(7,484,718)</b>	<b>(3,172,235)</b>	<b>(186,863)</b>	<b>(7,297,855)</b>	<b>(7,484,718)</b>	<b>(128,625)</b>	<b>(5,164,012)</b>	<b>(5,292,637)</b>	<b>(58,238)</b>	<b>(2,133,843)</b>	<b>(2,192,081)</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-12E</b>
For Twelve Months Ended April 30, 2015		
Ending Balance Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	849,864	0	0	0	0	0	0	0	0	849,864	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,633,610	0	0	3,315,209	3,315,209	0	0	915,184	915,184	0	403,217	
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>7,565,251</b>	<b>384,267</b>	<b>706,567</b>	<b>3,572,652</b>	<b>4,663,486</b>	<b>577,218</b>	<b>92,936</b>	<b>978,530</b>	<b>1,648,684</b>	<b>849,864</b>	<b>403,217</b>	<b>1,253,081</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,089,142	1,037,022	2,164,385	3,887,735	7,089,142	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,239,070	0	0	0	0	2,239,070	0	0	0	2,239,070	0	
99		GD-OR / AS	3,526,733	0	0	0	0	0	0	0	0	3,526,733	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	78,177,956	0	0	55,933,982	55,933,982	0	0	15,440,928	15,440,928	0	6,803,046	
9		CD-WA / ID / AN	22,429,393	5,560,427	4,477,898	7,623,476	17,661,801	1,500,971	1,208,755	2,057,866	4,767,592	0	0	
		<b>TOTAL ACCOUNT</b>	<b>113,462,294</b>	<b>6,597,449</b>	<b>6,642,283</b>	<b>67,445,193</b>	<b>80,684,925</b>	<b>3,740,041</b>	<b>1,208,755</b>	<b>17,498,794</b>	<b>22,447,590</b>	<b>3,526,733</b>	<b>6,803,046</b>	<b>10,329,779</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,239,798	3,152,619	14,649	6,072,530	9,239,798	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	638,260	0	0	0	0	0	0	440,923	440,923	0	197,337	
7		CD-AA	56,862,114	0	0	40,683,137	40,683,137	0	0	11,230,836	11,230,836	0	4,948,141	
9		CD-WA / ID / AN	217,777	30,366	65,480	75,641	171,487	8,197	17,675	20,418	46,290	0	0	
		<b>TOTAL ACCOUNT</b>	<b>66,964,599</b>	<b>3,182,985</b>	<b>80,129</b>	<b>46,831,308</b>	<b>50,094,422</b>	<b>8,197</b>	<b>17,675</b>	<b>11,698,827</b>	<b>11,724,699</b>	<b>0</b>	<b>5,145,478</b>	<b>5,145,478</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	30,905,061	14,657,145	5,225,040	11,022,876	30,905,061	0	0	0	0	0	0	
99		GD-WA / ID / AN	9,954,818	0	0	0	0	6,406,282	2,198,013	1,350,523	9,954,818	0	0	
99		GD-OR / AS	3,017,537	0	0	0	0	0	0	0	0	3,017,537	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	566,854	0	0	405,567	405,567	0	0	111,959	111,959	0	49,328	
9		CD-WA / ID / AN	5,734,765	1,710,746	899,910	1,905,127	4,515,783	461,796	242,920	514,266	1,218,982	0	0	
		<b>TOTAL ACCOUNT</b>	<b>50,179,035</b>	<b>16,367,891</b>	<b>6,124,950</b>	<b>13,333,570</b>	<b>35,826,411</b>	<b>6,868,078</b>	<b>2,440,933</b>	<b>1,976,748</b>	<b>11,285,759</b>	<b>3,017,537</b>	<b>49,328</b>	<b>3,066,865</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	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	3,009,343	110,869	137,772	2,121,036	2,369,677	29,928	37,190	572,548	639,666	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,551,347</b>	<b>121,608</b>	<b>152,517</b>	<b>2,496,058</b>	<b>2,770,183</b>	<b>114,199</b>	<b>37,190</b>	<b>572,548</b>	<b>723,937</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,009,083	972,218	298,727	1,738,138	3,009,083	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,709,811	0	0	0	0	1,977,244	371,101	361,466	2,709,811	0	0	0
99		GD-OR / AS	985,838	0	0	0	0	0	0	0	0	985,838	0	985,838
8		GD-AA	2,313,312	0	0	0	0	0	0	1,598,082	1,598,082	0	715,230	715,230
7		CD-AA	10,171,815	0	0	7,277,629	7,277,629	0	0	2,009,035	2,009,035	0	885,151	885,151
9		CD-WA / ID / AN	1,251,769	21,139	765,636	198,918	985,693	5,706	206,674	53,696	266,076	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,441,628</b>	<b>993,357</b>	<b>1,064,363</b>	<b>9,214,685</b>	<b>11,272,405</b>	<b>1,982,950</b>	<b>577,775</b>	<b>4,022,279</b>	<b>6,583,004</b>	<b>985,838</b>	<b>1,600,381</b>	<b>2,586,219</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	678,885	224,719	44,361	409,805	678,885	0	0	0	0	0	0	0
99		GD-WA / ID / AN	183,279	0	0	0	0	29,243	9,537	144,499	183,279	0	0	0
99		GD-OR / AS	111,504	0	0	0	0	0	0	0	0	111,504	0	111,504
8		GD-AA	244,237	0	0	0	0	0	0	168,724	168,724	0	75,513	75,513
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	72,330	3,444	1,099	52,412	56,955	930	297	14,148	15,375	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,645,898</b>	<b>228,163</b>	<b>45,460</b>	<b>716,683</b>	<b>990,306</b>	<b>30,173</b>	<b>9,834</b>	<b>397,618</b>	<b>437,625</b>	<b>111,504</b>	<b>106,463</b>	<b>217,967</b>

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended April 30, 2015 Ending Balance Basis	Report ID: <b>C-GPL-12E</b>
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AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,662,581	15,736,001	9,798,239	8,128,341	33,662,581	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,465,248	0	0	0	0	2,709,936	924,818	830,494	4,465,248	0	0	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	528,479	0	0	378,111	378,111	0	0	104,380	104,380	0	45,988	45,988
9		CD-WA / ID / AN	1,672,523	257,365	408,046	651,600	1,317,011	69,473	110,147	175,892	355,512	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>40,372,665</b>	<b>15,993,366</b>	<b>10,206,285</b>	<b>9,158,052</b>	<b>35,357,703</b>	<b>2,779,409</b>	<b>1,034,965</b>	<b>1,110,766</b>	<b>4,925,140</b>	<b>43,834</b>	<b>45,988</b>	<b>89,822</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	58,591,159	11,396,142	4,628,586	42,566,431	58,591,159	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,254,902	0	0	0	0	699,208	555,694	0	1,254,902	0	0	0
99		GD-OR / AS	1,230,831	0	0	0	0	0	0	0	0	1,230,831	0	1,230,831
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995
7		CD-AA	31,324,267	0	0	22,411,573	22,411,573	0	0	6,186,856	6,186,856	0	2,725,838	2,725,838
9		CD-WA / ID / AN	12,530,794	506,583	3,191,677	6,168,988	9,867,248	136,746	861,555	1,665,245	2,663,546	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>105,924,885</b>	<b>11,902,725</b>	<b>7,820,263</b>	<b>71,146,992</b>	<b>90,869,980</b>	<b>835,954</b>	<b>1,417,249</b>	<b>8,538,038</b>	<b>10,791,241</b>	<b>1,230,831</b>	<b>3,032,833</b>	<b>4,263,664</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	414,213	0	0	296,357	296,357	0	0	81,811	81,811	0	36,045	36,045
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>507,456</b>	<b>3,926</b>	<b>2,299</b>	<b>378,887</b>	<b>385,112</b>	<b>1,060</b>	<b>0</b>	<b>82,872</b>	<b>83,932</b>	<b>2,367</b>	<b>36,045</b>	<b>38,412</b>
		<b>TOTAL GENERAL PLANT</b>	<b>410,615,058</b>	<b>55,775,737</b>	<b>32,845,116</b>	<b>224,294,080</b>	<b>312,914,933</b>	<b>16,937,279</b>	<b>6,837,312</b>	<b>46,877,020</b>	<b>70,651,611</b>	<b>9,825,735</b>	<b>17,222,779</b>	<b>27,048,514</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-12E</b>
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,439,636	153,179	0	10,286,457	10,439,636	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,866,636	0	0	6,343,812	6,343,812	0	0	1,751,249	1,751,249	0
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0
		<b>TOTAL ACCOUNT</b>	<b>21,130,084</b>	<b>153,179</b>	<b>0</b>	<b>16,783,078</b>	<b>16,936,257</b>	<b>1,022,594</b>	<b>181,037</b>	<b>1,792,498</b>	<b>2,996,129</b>	<b>426,123</b>
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,460,668	5,155,188	23,524	2,281,956	7,460,668	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	2,599,855	0	0	0	0	0	0	1,796,032	1,796,032	0
7		CD-AA	140,190,714	0	0	100,302,250	100,302,250	0	0	27,689,068	27,689,068	0
9		CD-WA / ID / AN	136,382	0	70,240	37,153	107,393	0	18,960	10,029	28,989	0
		<b>TOTAL ACCOUNT</b>	<b>150,387,619</b>	<b>5,155,188</b>	<b>93,764</b>	<b>102,621,359</b>	<b>107,870,311</b>	<b>0</b>	<b>18,960</b>	<b>29,495,129</b>	<b>29,514,089</b>	<b>0</b>
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,773,734	0	0	3,415,464	3,415,464	0	0	942,860	942,860	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,786,491</b>	<b>0</b>	<b>0</b>	<b>3,415,464</b>	<b>3,415,464</b>	<b>0</b>	<b>0</b>	<b>954,386</b>	<b>954,386</b>	<b>1,231</b>
	<b>TOTAL</b>		<b>176,304,194</b>	<b>5,308,367</b>	<b>93,764</b>	<b>122,819,901</b>	<b>128,222,032</b>	<b>1,022,594</b>	<b>199,997</b>	<b>32,242,013</b>	<b>33,464,604</b>	<b>427,354</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12E</b>
For Twelve Months Ended April 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(63,121,046)	(45,161,215)	(12,467,038)	(5,492,793)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(584,528)	(460,281)	(124,247)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(64,251,968)</u>	<u>(46,012,425)</u>	<u>(12,699,203)</u>	<u>(5,540,340)</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 April 30, 2015
Ending Balance Basis

Report ID: <b>C-WKC-12E</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	1,565,480	853,745		2,419,225		853,745			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,252,222	682,907		1,935,129		682,907			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,845,837	7,740,062	2,343,386	26,929,285		6,184,738		1,555,324	2,343,386
1	154300 PLANT MATERIALS & OPER SUP-CS2	593,667	323,760		917,427		323,760			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,694,510	924,111		2,618,621		924,111			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	640	294	89	1,023		235		59	89
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(68)	(31)	(9)	(108)		(25)		(6)	(9)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,608	738	224	2,570		590		148	224
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	68,950,407			68,950,407	54,709,921		14,240,486		
<b>TOTAL</b>		<b>90,904,303</b>	<b>10,525,586</b>	<b>2,343,690</b>	<b>103,773,579</b>	<b>54,709,921</b>	<b>8,970,061</b>	<b>14,240,486</b>	<b>1,555,525</b>	<b>2,343,690</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						