

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-1A</b>
<b>GAS RATE OF RETURN</b>	
For Month Ended September 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(1,798,913)	(906,028)	(892,885)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(1,798,913)	(906,028)	(892,885)
G-APL	Gas Net Adjusted Rate Base	362,838,778	245,516,143	117,322,635
	<b>RATE OF RETURN</b>	<b>-0.496%</b>	<b>-0.369%</b>	<b>-0.761%</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 Month Ended September 30, 2014  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
1	Input	System Contract Demand	01-01-2010 thru 12-31-2012	<b>100.000%</b>	<b>70.270%</b>	<b>29.730%</b>	
2	Input	Number of Customers Percent	9-01-2014 thru 09-30-2014	229,314 <b>100.000%</b>	152,066 <b>66.313%</b>	77,248 <b>33.687%</b>	
3	G-OPS	Direct Distribution Operating Expense Percent	9-01-2014 thru 09-30-2014	1,358,147 <b>100.000%</b>	795,472 <b>58.570%</b>	562,675 <b>41.430%</b>	
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013				
		Direct O & M Accounts 798 - 894		4,428,414	3,086,497	1,341,917	
		Direct O & M Accounts 901 - 935		7,145,528	6,725,788	419,740	
		Total		11,573,942	9,812,285	1,761,657	
		Percentage		100.000%	84.779%	15.221%	
		Direct Labor					
		Amount: Accounts 798 - 894		7,184,224	4,915,658	2,268,566	
		Amount: Accounts 901 - 935		2,925,452	2,275,129	650,323	
		Total		10,109,676	7,190,787	2,918,889	
		Percentage		100.000%	71.128%	28.872%	
		Total Number of Customers		228,433	151,676	76,757	
		Percentage		100.000%	66.398%	33.602%	
		Total Direct Plant		342,298,034	227,409,225	114,888,809	
		Percentage		100.000%	66.436%	33.564%	
4		Total Four Factor Allocators Percent		400.000% <b>100.000%</b>	288.741% <b>72.185%</b>	111.259% <b>27.815%</b>	
6	Input	Actual Therms Purchased Percent	9-01-2014 thru 09-30-2014	7,257,599 <b>100.000%</b>	5,024,435 <b>69.230%</b>	2,233,164 <b>30.770%</b>	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas

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GAS ALLOCATION PERCENTAGES

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

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

## RESULTS OF OPERATIONS

## GAS ALLOCATION PERCENTAGES

For Month Ended September 30, 2014

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				400.000%	0.000%	274.929%	125.071%
8	Total Percentages Average (GD AA)			<b>100.000%</b>	<b>0.000%</b>	<b>68.732%</b>	<b>31.268%</b>
	Input		01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor						
	Direct O & M Accts 580 - 894			64,480,390	58,058,286	6,422,104	0
	Direct O & M Accts 901 - 935			33,796,280	26,569,475	7,226,805	0
	Adjustments			0	0	0	0
	Total			98,276,670	84,627,761	13,648,909	0
	Percentage			100.000%	86.112%	13.888%	0.000%
	Direct Labor Accts 580 - 894			63,088,156	51,352,909	11,735,247	0
	Direct Labor Accts 901 - 935			3,849,086	3,408,229	440,857	0
	Total			66,937,242	54,761,138	12,176,104	0
	Percentage			100.000%	81.810%	18.190%	0.000%
	Number of Customers at Percentage			594,738 100.000%	366,305 61.591%	228,433 38.409%	0 0.000%
	Net Direct Plant Percentage			2,443,285,624 100.000%	2,078,050,262 85.051%	365,235,362 14.949%	0 0.000%
9	Total Percentages Average (CD AN/ID/WA)			<b>100.000%</b>	<b>78.641%</b>	<b>21.359%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %		01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
				100.000%	0.000%	80.700%	19.300%
10	Actual Annual Throughput Percent		01-01-2013 thru 12-31-2013	System	Washington	Idaho	
				250,528,153 <b>100.000%</b>	173,901,125 <b>69.414%</b>	76,627,028 <b>30.586%</b>	
11	Book Depreciation Percent		9-01-2014 thru 09-30-2014	1,424,415 <b>100.000%</b>	972,298 <b>68.259%</b>	452,117 <b>31.741%</b>	
12	Net Gas Plant (before DFIT) - AMA Percent		08-01-2014 thru 09-30-2014	419,853,741 <b>100.000%</b>	285,323,754 <b>67.958%</b>	134,529,987 <b>32.042%</b>	
13	G-PLT Net Gas General Plant - AMA Percent		08-01-2014 thru 09-30-2014	47,964,077 <b>100.000%</b>	35,319,658 <b>73.638%</b>	12,644,419 <b>26.362%</b>	

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended September 30, 2014

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14	Net Allocated Schedule M's - AMA Percent	9-01-2014 thru 09-30-2014	-2,425,388	-1,681,778	-743,610
			<b>100.000%</b>	<b>69.341%</b>	<b>30.659%</b>
99	Input Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended September 30, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	4,488,416	0	4,488,416	3,171,857	0	3,171,857	1,316,559	0	1,316,559
99	4812XX	Commercial - Firm & Interruptible	2,568,666	0	2,568,666	1,801,817	0	1,801,817	766,849	0	766,849
99	4813XX	Industrial-Firm	204,013	0	204,013	102,556	0	102,556	101,457	0	101,457
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	6,719	0	6,719	5,778	0	5,778	941	0	941
99	499XXX	Unbilled Revenue	358,668	0	358,668	315,946	0	315,946	42,722	0	42,722
TOTAL SALES TO ULTIMATE CUSTOMERS			7,626,482	0	7,626,482	5,397,954	0	5,397,954	2,228,528	0	2,228,528
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	12,093,663	0	12,093,663	8,372,443	0	8,372,443	3,721,220	0	3,721,220
4	488000	Miscellaneous Service Revenues	1,643	0	1,643	819	0	819	824	0	824
99	489300	Transportation For Others	312,991	0	312,991	280,073	0	280,073	32,918	0	32,918
99	493000	Rent from Gas Property	198	0	198	198	0	198	0	0	0
4	495XXX	Other Gas Revenues	379,340	25,109	404,449	263,953	18,125	282,078	115,387	6,984	122,371
99	496100	Provision for Rate Refund	(913,826)	0	(913,826)	0	0	0	(913,826)	0	(913,826)
TOTAL OTHER OPERATING REVENUES			11,874,009	25,109	11,899,118	8,917,486	18,125	8,935,611	2,956,523	6,984	2,963,507
TOTAL GAS REVENUES			19,500,491	25,109	19,525,600	14,315,440	18,125	14,333,565	5,185,051	6,984	5,192,035
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	20,058,624	0	20,058,624	13,908,760	0	13,908,760	6,149,864	0	6,149,864
99	808XXX	Net Natural Gas Storage Transactions	(4,167,656)	0	(4,167,656)	(2,885,268)	0	(2,885,268)	(1,282,388)	0	(1,282,388)
99	811000	Gas Used for Products Extraction	(95,444)	0	(95,444)	(66,076)	0	(66,076)	(29,368)	0	(29,368)
10	813000	Other Gas Expenses	0	76,794	76,794	0	53,306	53,306	0	23,488	23,488
99	813010	Gas Technology Institute (GTI) Expenses	2,953	0	2,953	2,088	0	2,088	865	0	865
TOTAL PRODUCTION EXPENSES			15,798,477	76,794	15,875,271	10,959,504	53,306	11,012,810	4,838,973	23,488	4,862,461
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	61,745	61,745	0	43,388	43,388	0	18,357	18,357
1	837000	Other Equipment	0	53,991	53,991	0	37,939	37,939	0	16,052	16,052
TOTAL UNDERGROUND STORAGE OPER EXP			0	115,736	115,736	0	81,327	81,327	0	34,409	34,409
G-DEPX		Depreciation Expense-Underground Storage	0	47,804	47,804	0	33,592	33,592	0	14,212	14,212
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	22,488	22,488	0	15,802	15,802	0	6,686	6,686
TOTAL UG STORAGE DEPR/AMRT/NON-FIT T.			0	70,311	70,311	0	49,407	49,407	0	20,904	20,904
TOTAL UNDERGROUND STORAGE EXPENSES			0	186,047	186,047	0	130,734	130,734	0	55,313	55,313

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

AVISTA UTILITIES

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

Ref/Basis Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

RESULTS OF OPERATIONS		Report ID: G-OPS-1A
GAS OPERATING STATEMENT		
For Month Ended September 30, 2014		
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AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	37,357	92,756	130,113	31,923	54,327	86,250	5,434	38,429	43,863
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	327,247	80,863	408,110	261,553	47,361	308,914	65,694	33,502	99,196
3	875000	Measuring & Reg Sta Exp-General	8,648	0	8,648	6,605	0	6,605	2,043	0	2,043
3	876000	Measuring & Reg Sta Exp-Industrial	670	0	670	43	0	43	627	0	627
3	877000	Measuring & Reg Sta Exp-City Gate	5,152	0	5,152	4,542	0	4,542	610	0	610
3	878000	Meter & House Regulator Expenses	204,950	0	204,950	9,005	0	9,005	195,945	0	195,945
3	879000	Customer Installation Expenses	143,751	11,570	155,321	86,833	6,777	93,610	56,918	4,793	61,711
3	880000	Other Expenses	89,991	56,448	146,439	55,965	33,062	89,027	34,026	23,386	57,412
3	881000	Rents	0	1,569	1,569	0	919	919	0	650	650
MAINTENANCE											
3	885000	Supervision & Engineering	5,651	0	5,651	2,246	0	2,246	3,405	0	3,405
3	887000	Mains	186,991	0	186,991	140,269	0	140,269	46,722	0	46,722
3	889000	Measuring & Reg Sta Exp-General	36,382	0	36,382	25,162	0	25,162	11,220	0	11,220
3	890000	Measuring & Reg Sta Exp-Industrial	30,958	0	30,958	7,244	0	7,244	23,714	0	23,714
3	891000	Measuring & Reg Sta Exp-City Gate	9,895	0	9,895	8,254	0	8,254	1,641	0	1,641
3	892000	Services	183,868	0	183,868	102,581	0	102,581	81,287	0	81,287
3	893000	Meters & House Regulators	86,039	59,905	145,944	52,740	35,086	87,826	33,299	24,819	58,118
3	894000	Other Equipment	597	10,243	10,840	507	5,999	6,506	90	4,244	4,334
TOTAL DISTRIBUTION OPERATING EXP			1,358,147	313,354	1,671,501	795,472	183,531	979,003	562,675	129,823	692,498
G-DEPX		Depreciation Expense-Distribution	1,067,304	5,472	1,072,776	716,405	3,788	720,193	350,899	1,684	352,583
G-OTX		Taxes Other Than FIT	707,038	0	707,038	587,573	0	587,573	119,465	0	119,465
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			1,774,342	5,472	1,779,814	1,303,978	3,788	1,307,766	470,364	1,684	472,048
TOTAL DISTRIBUTION EXPENSES			3,132,489	318,826	3,451,315	2,099,450	187,319	2,286,769	1,033,039	131,507	1,164,546
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	15,492	15,492	0	10,273	10,273	0	5,219	5,219
2	902000	Meter Reading Expenses	129,200	3,525	132,725	118,439	2,338	120,777	10,761	1,187	11,948
G-903	903XXX	Customer Records & Collection Expenses	81,449	336,297	417,746	56,402	223,009	279,411	25,047	113,288	138,335
2	904000	Uncollectible Accounts	0	143,000	143,000	0	94,828	94,828	0	48,172	48,172
2	905000	Misc Customer Accounts	0	16,629	16,629	0	11,027	11,027	0	5,602	5,602
TOTAL CUSTOMER ACCOUNTS EXPENSES			210,649	514,943	725,592	174,841	341,475	516,316	35,808	173,468	209,276
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	226,477	9,998	236,475	219,760	6,630	226,390	6,717	3,368	10,085
2	909000	Advertising	0	42,383	42,383	0	28,105	28,105	0	14,278	14,278



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2	910000	Misc Customer Service & Info Exp	0	13,093	13,093	0	8,682	8,682	0	4,411	4,411
		TOTAL CUSTOMER SERVICE & INFO EXP	226,477	65,474	291,951	219,760	43,417	263,177	6,717	22,057	28,774

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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
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	7,855	817,524	825,379	4,865	590,130	594,995	2,990	227,394	230,384
4	921000	Office Supplies & Expenses	0	106,588	106,588	0	76,941	76,941	0	29,647	29,647
4	922000	Admin. Expenses Transferred - Credit	0	(1,707)	(1,707)	0	(1,232)	(1,232)	0	(475)	(475)
4	923000	Outside Services Employed	0	252,207	252,207	0	182,056	182,056	0	70,151	70,151
4	924000	Property Insurance Premium	0	29,891	29,891	0	21,577	21,577	0	8,314	8,314
4	925XXX	Injuries and Damages	0	70,524	70,524	0	50,908	50,908	0	19,616	19,616
4	926XXX	Employee Pensions and Benefits	0	17,604	17,604	0	12,707	12,707	0	4,897	4,897
4	928000	Regulatory Commission Expenses	60,695	22,352	83,047	46,098	16,135	62,233	14,597	6,217	20,814
4	930000	Miscellaneous General Expenses	6,665	82,360	89,025	5,403	59,452	64,855	1,262	22,908	24,170
4	931000	Rents	707	22,692	23,399	707	16,380	17,087	0	6,312	6,312
4	935000	Maintenance of General Plant	27,798	176,758	204,556	18,354	127,593	145,947	9,444	49,165	58,609
TOTAL ADMIN & GEN OPERATING EXP			103,720	1,596,793	1,700,513	75,427	1,152,647	1,228,074	28,293	444,146	472,439
G-DEPX		Depreciation Expense-General Plant	30,837	272,997	303,834	21,449	197,063	218,512	9,388	75,934	85,322
G-AMTX		Amortization Expense - General Plant - 303000	2,410	8,524	10,934	2,072	6,153	8,225	338	2,371	2,709
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 30	191	208,480	208,671	0	150,492	150,492	191	57,988	58,179
G-AMTX		Amortization Expense-General Plant - 390200, 3962	0	477	477	0	344	344	0	133	133
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			33,438	490,478	523,916	23,521	354,052	377,573	9,917	136,426	146,343
TOTAL ADMIN & GENERAL EXPENSES			137,158	2,087,271	2,224,429	98,948	1,506,699	1,605,647	38,210	580,572	618,782
TOTAL EXPENSES BEFORE FIT			19,505,250	3,249,355	22,754,605	13,552,503	2,262,950	15,815,453	5,952,747	986,405	6,939,152
NET OPERATING INCOME (LOSS) BEFORE FIT					(3,229,005)			(1,481,888)			(1,747,117)
G-FIT		FEDERAL INCOME TAX			(2,052,832)			(1,232,717)			(820,115)

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT		DEFERRED FEDERAL INCOME TAX			625,573			658,634			(33,061)
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(2,833)			(1,777)			(1,056)
		GAS NET OPERATING INCOME (LOSS)			(1,798,913)			(906,028)			(892,885)

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended September 30, 2014	
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%			70.270%				29.730%
G-ALL	2	Number of Customers		100.000%			66.313%				33.687%
G-ALL	3	Direct Distribution Operating Expense		100.000%			58.570%				41.430%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			72.185%				27.815%
G-ALL	10	Actual Annual Throughput		100.000%			69.414%				30.586%
G-ALL	99	Not Allocated		0.000%			0.000%				0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	18,243,577	0	18,243,577	12,625,889	0	12,625,889	5,617,688	0	5,617,688
1	804001	Pipeline Demand Costs	2,212,100	0	2,212,100	1,554,443	0	1,554,443	657,657	0	657,657
1	804002	Transport Variable Charges	(34,140)	0	(34,140)	(23,990)	0	(23,990)	(10,150)	0	(10,150)
6	804010	Gas Costs - Fixed Hedge	195,295	0	195,295	135,203	0	135,203	60,092	0	60,092
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	26,506	0	26,506	18,350	0	18,350	8,156	0	8,156
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	2,244	0	2,244	1,554	0	1,554	690	0	690
6	804700	Gas Costs - Offsystem Bookout	125,064	0	125,064	86,582	0	86,582	38,482	0	38,482
6	804711	Gas Costs - Offsystem Bookout Offset	(125,064)	0	(125,064)	(86,582)	0	(86,582)	(38,482)	0	(38,482)
6	804730	Gas Costs - Intracompany LDC Gas	92,344	0	92,344	63,930	0	63,930	28,414	0	28,414
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	25,192	0	25,192	24,876	0	24,876	316	0	316
99	805111	Amortize ID Holdback	(32,040)	0	(32,040)	0	0	0	(32,040)	0	(32,040)
99	805120	Gas Expense - Rate Deferrals	(672,454)	0	(672,454)	(491,495)	0	(491,495)	(180,959)	0	(180,959)
		TOTAL PURCHASED GAS COSTS	20,058,624	0	20,058,624	13,908,760	0	13,908,760	6,149,864	0	6,149,864

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	69.230%	30.770%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903 For Month Ended September 30, 2014 Average of Monthly Averages Basis	G-903-1A

AVISTA UTILITIES

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records & Collections	81,449	336,297	417,746	56,402	223,009	279,411	25,047	113,288	138,335
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		81,449	336,297	417,746	56,402	223,009	279,411	25,047	113,288	138,335

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.313%	33.687%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.958%	32.042%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	20,396	9,998	30,394	13,679	6,630	20,309	6,717	3,368	10,085
99	908600	Public Purpose Tariff Rider Expense Offset	132,301	0	132,301	132,301	0	132,301	0	0	0
99	908610	Limited Income Tax Refund Program	51,519	0	51,519	51,519	0	51,519	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	22,261	0	22,261	22,261	0	22,261	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			226,477	9,998	236,475	219,760	6,630	226,390	6,717	3,368	10,085

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.313%	33.687%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended September 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.77%	53.77%
2	Cost of Debt		5.350%	5.397%
	Total Cost of Debt		2.877%	2.902%
	Total Weighted Cost		2.877%	2.902%
G-APL	Net Rate Base	362,838,778	245,516,143	117,322,635
	Interest Deduction for FIT Calculation	10,468,202	7,063,499	3,404,703
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			



RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended September 30, 2014				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	19,525,600	14,333,565	5,192,035
G-OPS	Operating & Maintenance Expense	20,380,564	14,080,707	6,299,857
G-OPS	Book Deprec/Amort and Reg Amortizations	1,644,515	1,131,371	513,144
G-OTX	Taxes Other than FIT	729,526	603,375	126,151
	Net Operating Income Before FIT	(3,229,005)	(1,481,888)	(1,747,117)
G-INT	Less: Interest Expense	872,350	588,625	283,725
G-SCM	Schedule M Adjustments	(1,763,879)	(1,451,536)	(312,343)
	Taxable Net Operating Income	(5,865,234)	(3,522,049)	(2,343,185)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(2,052,832)	(1,232,717)	(820,115)
G-DTE	Deferred FIT	625,573	658,634	(33,061)
99	411400 Amortized Investment Tax Credit	(2,833)	(1,777)	(1,056)
	Total FIT/Deferred FIT & ITC	(1,430,092)	(575,860)	(854,232)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ITEMS		G-SCM-1A
For Month Ended September 30, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,100,742	543,776	1,644,518	739,926	391,447	1,131,373	360,816	152,329	513,145
12	997001	Contributions In Aid of Construction	0	37,929	37,929	0	25,776	25,776	0	12,153	12,153
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	40,591	40,591	0	29,301	29,301	0	11,290	11,290
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(679,301)	0	(679,301)	(466,619)	0	(466,619)	(212,682)	0	(212,682)
4	997015	Airplane Lease Payments	0	9,857	9,857	0	7,115	7,115	0	2,742	2,742
12	997016	Redemption Expense Amortization	0	26,551	26,551	0	18,044	18,044	0	8,507	8,507
4	997020	FAS87 Current Pension Accrual	0	(1,463,215)	(1,463,215)	0	(1,056,222)	(1,056,222)	0	(406,993)	(406,993)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(15)	0	(15)	(15)	0	(15)	0	0	0
12	997032	Interest Rate Swaps	0	9,751	9,751	0	6,627	6,627	0	3,124	3,124
4	997033	DSM Tariff Rider	(696,003)	0	(696,003)	(65,310)	0	(65,310)	(630,693)	0	(630,693)
12	997048	AFUDC	0	(33,759)	(33,759)	0	(22,942)	(22,942)	0	(10,817)	(10,817)
11	997049	Tax Depreciation	0	(2,127,905)	(2,127,905)	0	(1,452,487)	(1,452,487)	0	(675,418)	(675,418)
1	997055	Deferred Gas Exchange	0	374,990	374,990	0	263,505	263,505	0	111,485	111,485
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	22,261	0	22,261	22,261	0	22,261	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	123,039	123,039	0	83,985	83,985	0	39,054	39,054
4	997081	Deferred Compensation	0	14,450	14,450	0	10,431	10,431	0	4,019	4,019
4	997082	Meal Disallowances	0	9,847	9,847	0	7,108	7,108	0	2,739	2,739
4	997083	Paid Time Off	0	12,903	12,903	0	9,314	9,314	0	3,589	3,589
2	997084	Customer Uncollectibles	0	(4,194)	(4,194)	0	(2,781)	(2,781)	0	(1,413)	(1,413)
99	997098	Provision for Rate Refund	913,826	0	913,826	0	0	0	913,826	0	913,826
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>661,510</b>	<b>(2,425,389)</b>	<b>(1,763,879)</b>	<b>230,243</b>	<b>(1,681,779)</b>	<b>(1,451,536)</b>	<b>431,267</b>	<b>(743,610)</b>	<b>(312,343)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers	100.000%	66.313%	33.687%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	69.230%	30.770%
G-ALL	11	Book Depreciation	100.000%	68.259%	31.741%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.958%	32.042%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>	
For Month Ended September 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	700,691	485,866	214,825
99	410100	Deferred Federal Income Tax Exp	(59,221)	186,180	(245,401)
		<b>SUBTOTAL</b>	<b>641,470</b>	<b>672,046</b>	<b>(30,576)</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(8,106)	(5,621)	(2,485)
99	411100	Deferred Federal Income Tax Exp	(7,791)	(7,791)	0
		<b>SUBTOTAL</b>	<b>(15,897)</b>	<b>(13,412)</b>	<b>(2,485)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>625,573</b>	<b>658,634</b>	<b>(33,061)</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	69.341%	30.659%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
**TAXES OTHER THAN FEDERAL INCOME TAX**  
 For Month Ended September 30, 2014  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	22,488	22,488	0	15,802	15,802	0	6,686	6,686
		TOTAL UNDERGROUND STORAGE TAX	0	22,488	22,488	0	15,802	15,802	0	6,686	6,686
		DISTRIBUTION									
99	408110	State Excise Tax	153,993	0	153,993	153,993	0	153,993	0	0	0
99	408120	Municipal Occupation & License Tax	223,163	0	223,163	185,066	0	185,066	38,097	0	38,097
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	381,020	0	381,020	248,514	0	248,514	132,506	0	132,506
99	409100	State Income Tax	(51,138)	0	(51,138)	0	0	0	(51,138)	0	(51,138)
		TOTAL DISTRIBUTION TAX	707,038	0	707,038	587,573	0	587,573	119,465	0	119,465
		TOTAL TAXES OTHER THAN FIT	707,038	22,488	729,526	587,573	15,802	603,375	119,465	6,686	126,151

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
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**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended September 30, 2014  
Average of Monthly Averages Basis

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

**AVISTA UTILITIES**

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,203,631	1,544,615	2,748,246	1,022,594	1,114,980	2,137,574	181,037	429,635	610,672
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	14,477,671	14,489,130	0	10,450,707	10,450,707	11,459	4,026,964	4,038,423
		TOTAL INTANGIBLE PLANT	1,215,090	16,022,286	17,237,376	1,022,594	11,565,687	12,588,281	192,496	4,456,599	4,649,095
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,805	466,805	0	328,024	328,024	0	138,781	138,781
1	351XXX	Structures & Improvements	0	1,564,091	1,564,091	0	1,099,087	1,099,087	0	465,004	465,004
1	352XXX	Wells	0	18,504,266	18,504,266	0	13,002,948	13,002,948	0	5,501,318	5,501,318
1	353000	Lines	0	1,044,477	1,044,477	0	733,954	733,954	0	310,523	310,523
1	354000	Compressor Station Equipment	0	11,691,315	11,691,315	0	8,215,487	8,215,487	0	3,475,828	3,475,828
1	355000	Measuring & Regulating Equipment	0	358,359	358,359	0	251,819	251,819	0	106,540	106,540
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,679,464	1,679,464	0	1,180,159	1,180,159	0	499,305	499,305
		TOTAL UNDERGROUND STORAGE PLANT	0	35,712,490	35,712,490	0	25,095,167	25,095,167	0	10,617,323	10,617,323
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	172,738	0	172,738	109,603	0	109,603	63,135	0	63,135
6	375000	Structures & Improvements	806,716	21,450	828,166	539,668	14,850	554,518	267,048	6,600	273,648
6	376000	Mains	256,866,997	2,512,521	259,379,518	169,810,661	1,739,418	171,550,079	87,056,336	773,103	87,829,439
6	378000	Measuring & Reg Station Equip-General	5,296,165	145,719	5,441,884	3,209,571	100,881	3,310,452	2,086,594	44,838	2,131,432
6	379000	Measuring & Reg Station Equip-City Gate	6,206,666	0	6,206,666	1,899,683	0	1,899,683	4,306,983	0	4,306,983
6	380000	Services	171,672,005	0	171,672,005	117,945,550	0	117,945,550	53,726,455	0	53,726,455
6	381000	Meters	67,122,261	0	67,122,261	44,916,511	0	44,916,511	22,205,750	0	22,205,750
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	3,183,599	0	3,183,599	2,512,747	0	2,512,747	670,852	0	670,852
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	511,415,742	2,679,690	514,095,432	341,007,919	1,855,149	342,863,068	170,407,823	824,541	171,232,364
		GENERAL PLANT									
4	389XXX	Land & Land Rights	671,090	853,934	1,525,024	577,703	616,412	1,194,115	93,387	237,522	330,909
4	390XXX	Structures & Improvements	4,930,983	18,207,406	23,138,389	3,716,350	13,143,016	16,859,366	1,214,633	5,064,390	6,279,023
4	391XXX	Office Furniture & Equipment	23,670	10,403,789	10,427,459	8,214	7,509,975	7,518,189	15,456	2,893,814	2,909,270
4	392XXX	Transportation Equipment	8,538,697	1,947,927	10,486,624	6,480,677	1,406,111	7,886,788	2,058,020	541,816	2,599,836
4	393000	Stores Equipment	152,701	511,322	664,023	114,607	369,098	483,705	38,094	142,224	180,318
4	394000	Tools, Shop & Garage Equipment	2,539,156	3,786,910	6,326,066	2,038,698	2,733,581	4,772,279	500,458	1,053,329	1,553,787

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended September 30, 2014  
Average of Monthly Averages Basis

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

**AVISTA UTILITIES**

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	62,831	283,128	345,959	47,386	204,376	251,762	15,445	78,752	94,197
4	396XXX	Power Operated Equipment	3,596,260	1,105,962	4,702,222	2,695,717	798,339	3,494,056	900,543	307,623	1,208,166
4	397XXX	Communications Equipment	2,229,240	8,067,276	10,296,516	807,743	5,823,363	6,631,106	1,421,497	2,243,913	3,665,410
4	398000	Miscellaneous Equipment	1,065	118,105	119,170	1,065	85,254	86,319	0	32,851	32,851
		<b>TOTAL GENERAL PLANT</b>	<b>22,745,693</b>	<b>45,285,759</b>	<b>68,031,452</b>	<b>16,488,160</b>	<b>32,689,525</b>	<b>49,177,685</b>	<b>6,257,533</b>	<b>12,596,234</b>	<b>18,853,767</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>535,376,525</b>	<b>99,700,225</b>	<b>635,076,750</b>	<b>358,518,673</b>	<b>71,205,528</b>	<b>429,724,201</b>	<b>176,857,852</b>	<b>28,494,697</b>	<b>205,352,549</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(13,317,467)	(13,317,467)	0	(9,358,184)	(9,358,184)	0	(3,959,283)	(3,959,283)
G-ADEP		Distribution Plant	(173,065,015)	(1,514,739)	(174,579,754)	(114,908,613)	(1,048,654)	(115,957,267)	(58,156,402)	(466,085)	(58,622,487)
G-ADEP		General Plant	(6,631,114)	(13,390,362)	(20,021,476)	(4,158,748)	(9,665,833)	(13,824,581)	(2,472,366)	(3,724,529)	(6,196,895)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(179,696,129)</b>	<b>(28,222,568)</b>	<b>(207,918,697)</b>	<b>(119,067,361)</b>	<b>(20,072,671)</b>	<b>(139,140,032)</b>	<b>(60,628,768)</b>	<b>(8,149,897)</b>	<b>(68,778,665)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(159,356)	(124,154)	(283,510)	(109,453)	(89,621)	(199,074)	(49,903)	(34,533)	(84,436)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(6,731,861)	(6,731,861)	0	(4,859,394)	(4,859,394)	0	(1,872,467)	(1,872,467)
G-AAMT		Underground Storage	0	(239,793)	(239,793)	0	(168,503)	(168,503)	0	(71,290)	(71,290)
G-AAMT		General Plant - 390200, 396200	(4,612)	(41,287)	(45,899)	(3,643)	(29,803)	(33,446)	(969)	(11,484)	(12,453)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(163,968)</b>	<b>(7,137,095)</b>	<b>(7,301,063)</b>	<b>(113,096)</b>	<b>(5,147,321)</b>	<b>(5,260,417)</b>	<b>(50,872)</b>	<b>(1,989,774)</b>	<b>(2,040,646)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(179,860,097)</b>	<b>(35,359,663)</b>	<b>(215,219,760)</b>	<b>(119,180,457)</b>	<b>(25,219,992)</b>	<b>(144,400,449)</b>	<b>(60,679,640)</b>	<b>(10,139,671)</b>	<b>(70,819,311)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>355,516,428</b>	<b>64,340,562</b>	<b>419,856,990</b>	<b>239,338,216</b>	<b>45,985,536</b>	<b>285,323,752</b>	<b>116,178,212</b>	<b>18,355,026</b>	<b>134,533,238</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(71,606,754)	(71,606,754)	0	(48,662,518)	(48,662,518)	0	(22,944,236)	(22,944,236)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(18,615,988)	(18,615,988)	0	(13,419,852)	(13,419,852)	0	(5,196,136)	(5,196,136)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(108,306)	(108,306)	0	(78,181)	(78,181)	0	(30,125)	(30,125)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,047,981)	(1,047,981)	0	(712,187)	(712,187)	0	(335,794)	(335,794)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(91,379,029)</b>	<b>(91,379,029)</b>	<b>0</b>	<b>(62,872,738)</b>	<b>(62,872,738)</b>	<b>0</b>	<b>(28,506,291)</b>	<b>(28,506,291)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>355,516,428</b>	<b>(27,038,467)</b>	<b>328,477,961</b>	<b>239,338,216</b>	<b>(16,887,202)</b>	<b>222,451,014</b>	<b>116,178,212</b>	<b>(10,151,265)</b>	<b>106,026,947</b>

**ALLOCATION RATIOS:**

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	69.230%	30.770%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.958%	32.042%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended September 30, 2014	
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	355,516,428	(27,038,467)	328,477,961	239,338,216	(16,887,202)	222,451,014	116,178,212	(10,151,265)	106,026,947
OTHER ADJUSTMENTS:									
4 253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4 190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1 117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,027,219	4,027,219	0	1,703,845	1,703,845
1 164100 Gas Inventory--Jackson Prairie	0	27,830,373	27,830,373	0	19,556,403	19,556,403	0	8,273,970	8,273,970
4 252000 Customer Advances	(77,864)	(64)	(77,928)	(11,804)	(46)	(11,850)	(66,060)	(18)	(66,078)
99 235199 Customer Deposits	(506,643)	0	(506,643)	(506,643)	0	(506,643)	0	0	0
C-WKC Working Capital	0	1,383,951	1,383,951	0	0	0	0	1,383,951	1,383,951
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	(584,507)	34,945,324	34,360,817	(518,447)	23,583,576	23,065,129	(66,060)	11,361,748	11,295,688
NET RATE BASE	354,931,921	7,906,857	362,838,778	238,819,769	6,696,374	245,516,143	116,112,152	1,210,483	117,322,635

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended September 30, 2014	
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)	654,426	654,426										
	Hydro (ED-AN)	690,888	690,888										
	Other (ED-AN)	779,299	779,299										
<b>Total Electric Production</b>		<b>2,124,613</b>	<b>2,124,613</b>										
<b>Electric Transmission</b>													
	ED-AN	865,518	865,518										
<b>Total Electric Transmission</b>		<b>865,518</b>	<b>865,518</b>										
<b>Electric Distribution</b>													
	ED-AN	55	55										
	ED-ID	1,216,854	1,216,854										
	ED-WA	2,019,511	2,019,511										
<b>Total Electric Distribution</b>		<b>3,236,420</b>	<b>3,236,420</b>										
<b>Gas Underground Storage</b>													
1	GD-AN	47,804		47,804		47,804	47,804		33,592	33,592		14,212	14,212
	GD-OR	9,446			9,446								
<b>Total Gas Underground Storage</b>		<b>57,250</b>		<b>47,804</b>	<b>9,446</b>	<b>47,804</b>	<b>47,804</b>		<b>33,592</b>	<b>33,592</b>		<b>14,212</b>	<b>14,212</b>
<b>Gas Distribution</b>													
6	GD-AN	5,472		5,472		5,472	5,472		3,788	3,788		1,684	1,684
	GD-ID	350,899		350,899		350,899	350,899				350,899		350,899
	GD-WA	716,405		716,405		716,405	716,405	716,405		716,405			
	GD-OR	474,196			474,196								
<b>Total Gas Distribution</b>		<b>1,546,972</b>		<b>1,072,776</b>	<b>474,196</b>	<b>1,067,304</b>	<b>5,472</b>	<b>1,072,776</b>	<b>716,405</b>	<b>3,788</b>	<b>720,193</b>	<b>350,899</b>	<b>1,684</b>
<b>General Plant</b>													
	ED-AN	225,846	225,846										
	ED-ID	14,090	14,090										
	ED-WA	88,408	88,408										
7,4	CD-AA	1,236,970	881,836	245,192	109,942		245,192	245,192		176,992	176,992		68,200
9,4	CD-AN	58,244	45,804	12,440			12,440	12,440		8,980	8,980		3,460
9	CD-ID	25,068	19,714	5,354		5,354		5,354				5,354	5,354
9	CD-WA	14,425	11,344	3,081		3,081		3,081	3,081		3,081		
8,4	GD-AA	18,376	12,630		5,746		12,630	12,630		9,117	9,117		3,513
4	GD-AN	2,735				2,735		2,735		1,974	1,974		761
	GD-ID	4,034	4,034			4,034		4,034				4,034	4,034
	GD-WA	18,368	18,368			18,368		18,368	18,368		18,368		
	GD-OR	17,346			17,346								
<b>Total General Plant</b>		<b>1,723,910</b>	<b>1,287,042</b>	<b>303,834</b>	<b>133,034</b>	<b>30,837</b>	<b>272,997</b>	<b>303,834</b>	<b>21,449</b>	<b>197,063</b>	<b>218,512</b>	<b>9,388</b>	<b>75,934</b>
<b>Total Depreciation Expense</b>		<b>9,554,683</b>	<b>7,513,593</b>	<b>1,424,414</b>	<b>616,676</b>	<b>1,098,141</b>	<b>326,273</b>	<b>1,424,414</b>	<b>737,854</b>	<b>234,443</b>	<b>972,297</b>	<b>360,287</b>	<b>91,830</b>

Allocation Ratios:

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



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	69.230%	30.770%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	15,081	15,081												
<b>Total Production/Transmission</b>		<b>91,614</b>	<b>91,614</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	237	237												
<b>Total Distribution</b>		<b>2,250</b>	<b>2,250</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	42,129	30,034	8,351	3,744		8,351	8,351		6,028	6,028		2,323	2,323	
9,4	CD-AN	811	638	173			173	173		125	125		48	48	
	GD-ID	338		338				338				338		338	
	GD-WA	2,072		2,072				2,072	2,072		2,072				
	GD-OR	672			672										
<b>Total General Plant - 303000</b>		<b>46,022</b>	<b>30,672</b>	<b>10,934</b>	<b>4,416</b>		<b>2,410</b>	<b>8,524</b>	<b>10,934</b>	<b>2,072</b>	<b>6,153</b>	<b>8,225</b>	<b>338</b>	<b>2,371</b>	<b>2,709</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	927,143	660,960	183,778	82,405		183,778	183,778		132,660	132,660		51,118	51,118	
9,4	CD-AN	849	668	181			181	181		131	131		50	50	
9,4	CD-ID	894	703	191			191	191				191		191	
	ED-AN	14,486	14,486												
	ED-ID	396	396												
	ED-WA	78,517	78,517												
8,4	GD-AA	35,393		24,326	11,067		24,326	24,326		17,560	17,560		6,766	6,766	
4	GD-AN	195		195			195	195		141	141		54	54	
	GD-OR	21			21										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>1,057,894</b>	<b>755,730</b>	<b>208,671</b>	<b>93,493</b>		<b>191</b>	<b>208,480</b>	<b>208,671</b>		<b>150,492</b>	<b>150,492</b>	<b>191</b>	<b>57,988</b>	<b>58,179</b>
<b>Gas Underground Storage</b>															
1	GD-AN	19		19			19	19		13	13		6	6	
<b>Total Gas Underground Storage</b>		<b>19</b>		<b>19</b>			<b>19</b>	<b>19</b>		<b>13</b>	<b>13</b>		<b>6</b>	<b>6</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	2,405	1,714	477	214		477	477		344	344		133	133	
4	ED-AN	883	883												
	GD-OR	262			262										
<b>Total General Plant- 390200, 396200</b>		<b>3,550</b>	<b>2,597</b>	<b>477</b>	<b>476</b>		<b>477</b>	<b>477</b>		<b>344</b>	<b>344</b>		<b>133</b>	<b>133</b>	
<b>Total Amortization Expense</b>		<b>1,201,349</b>	<b>882,863</b>	<b>220,101</b>	<b>98,385</b>		<b>2,601</b>	<b>217,500</b>	<b>220,101</b>	<b>2,072</b>	<b>157,002</b>	<b>159,074</b>	<b>529</b>	<b>60,498</b>	<b>61,027</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended September 30, 2014	
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)	(289,301,354)	(289,301,354)												
Hydro (ED-AN)	(128,533,445)	(128,533,445)												
Other (ED-AN)	(90,975,554)	(90,975,554)												
<b>Total Electric Production</b>	<b>(508,810,353)</b>	<b>(508,810,353)</b>												
<b>Electric Transmission</b>														
ED-AN	(191,666,792)	(191,666,792)												
<b>Total Electric Transmission</b>	<b>(191,666,792)</b>	<b>(191,666,792)</b>												
<b>Electric Distribution</b>														
ED-AN	435	435												
ED-ID	(160,610,047)	(160,610,047)												
ED-WA	(256,882,082)	(256,882,082)												
<b>Total Electric Distribution</b>	<b>(417,491,694)</b>	<b>(417,491,694)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(13,317,467)		(13,317,467)			(13,317,467)	(13,317,467)		(9,358,184)	(9,358,184)		(3,959,283)	(3,959,283)	
GD-OR	(595,384)			(595,384)										
<b>Total Gas Underground Storage</b>	<b>(13,912,851)</b>		<b>(13,317,467)</b>	<b>(595,384)</b>		<b>(13,317,467)</b>	<b>(13,317,467)</b>		<b>(9,358,184)</b>	<b>(9,358,184)</b>		<b>(3,959,283)</b>	<b>(3,959,283)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,514,739)		(1,514,739)			(1,514,739)	(1,514,739)		(1,048,654)	(1,048,654)		(466,085)	(466,085)	
GD-ID	(58,156,402)		(58,156,402)			(58,156,402)	(58,156,402)				(58,156,402)		(58,156,402)	
GD-WA	(114,908,613)		(114,908,613)			(114,908,613)	(114,908,613)	(114,908,613)						
GD-OR	(91,166,778)			(91,166,778)										
<b>Total Gas Distribution</b>	<b>(265,746,532)</b>		<b>(174,579,754)</b>	<b>(91,166,778)</b>		<b>(173,065,015)</b>	<b>(1,514,739)</b>	<b>(174,579,754)</b>	<b>(114,908,613)</b>	<b>(1,048,654)</b>	<b>(115,957,267)</b>	<b>(58,156,402)</b>	<b>(466,085)</b>	<b>(58,622,487)</b>
<b>General Plant</b>														
ED-AN	(38,253,652)	(38,253,652)												
ED-ID	(6,733,262)	(6,733,262)												
ED-WA	(14,426,890)	(14,426,890)												
7,4 CD-AA	(41,130,257)	(29,321,761)	(8,152,839)	(3,655,657)		(8,152,839)	(8,152,839)		(5,885,127)	(5,885,127)		(2,267,712)	(2,267,712)	
9,4 CD-AN	(11,241,107)	(8,840,119)	(2,400,988)			(2,400,988)	(2,400,988)		(1,733,153)	(1,733,153)		(667,835)	(667,835)	
9 CD-ID	(5,054,693)	(3,975,061)	(1,079,632)			(1,079,632)	(1,079,632)				(1,079,632)		(1,079,632)	
9 CD-WA	(2,377,200)	(1,869,454)	(507,746)			(507,746)	(507,746)	(507,746)			(507,746)			
8,4 GD-AA	(1,606,969)		(1,104,502)	(502,467)		(1,104,502)	(1,104,502)		(797,285)	(797,285)		(307,217)	(307,217)	
4 GD-AN	(1,732,033)		(1,732,033)			(1,732,033)	(1,732,033)		(1,250,268)	(1,250,268)		(481,765)	(481,765)	
GD-ID	(1,392,734)		(1,392,734)			(1,392,734)	(1,392,734)				(1,392,734)		(1,392,734)	
GD-WA	(3,651,002)		(3,651,002)			(3,651,002)	(3,651,002)	(3,651,002)			(3,651,002)			
GD-OR	(4,117,591)			(4,117,591)										
<b>Total General Plant</b>	<b>(131,717,390)</b>	<b>(103,420,199)</b>	<b>(20,021,476)</b>	<b>(8,275,715)</b>		<b>(6,631,114)</b>	<b>(13,390,362)</b>	<b>(20,021,476)</b>	<b>(4,158,748)</b>	<b>(9,665,833)</b>	<b>(13,824,581)</b>	<b>(2,472,366)</b>	<b>(3,724,529)</b>	<b>(6,196,895)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,529,345,612)</b>	<b>(1,221,389,038)</b>	<b>(207,918,697)</b>	<b>(100,037,877)</b>		<b>(179,696,129)</b>	<b>(28,222,568)</b>	<b>(207,918,697)</b>	<b>(119,067,361)</b>	<b>(20,072,671)</b>	<b>(139,140,032)</b>	<b>(60,628,768)</b>	<b>(8,149,897)</b>	<b>(68,778,665)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 11-11-2014 9:14 AM

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	69.230%	30.770%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	(8,036,687)	(8,036,687)												
Misc Intangible Plt (303000)	ED-AN	(823,833)	(823,833)												
<b>Total Production/Transmission</b>		<b>(8,860,520)</b>	<b>(8,860,520)</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	(114,038)	(114,038)												
Misc Intangible Plt (303000)	ED-WA	(27,202)	(27,202)												
<b>Total Distribution</b>		<b>(141,240)</b>	<b>(141,240)</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	(556,585)	(396,790)	(110,326)	(49,469)		(110,326)	(110,326)		(79,639)	(79,639)		(30,687)	(30,687)	
9,4	CD-AN	(64,742)	(50,914)	(13,828)			(13,828)	(13,828)		(9,982)	(9,982)		(3,846)	(3,846)	
	GD-ID	(49,903)		(49,903)			(49,903)	(49,903)				(49,903)		(49,903)	
	GD-WA	(109,453)		(109,453)			(109,453)	(109,453)		(109,453)	(109,453)				
	GD-OR	(62,128)			(62,128)										
<b>Total General Plant - 303000</b>		<b>(842,811)</b>	<b>(447,704)</b>	<b>(283,510)</b>	<b>(111,597)</b>		<b>(159,356)</b>	<b>(124,154)</b>	<b>(283,510)</b>	<b>(109,453)</b>	<b>(89,621)</b>	<b>(199,074)</b>	<b>(49,903)</b>	<b>(34,533)</b>	<b>(84,436)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	(28,547,733)	(20,351,679)	(5,658,731)	(2,537,323)		(5,658,731)	(5,658,731)		(4,084,755)	(4,084,755)		(1,573,976)	(1,573,976)	
9,4	CD-AN	(13,551)	(10,657)	(2,894)			(2,894)	(2,894)		(2,089)	(2,089)		(805)	(805)	
9	CD-ID	(15,199)	(11,953)	(3,246)			(3,246)	(3,246)				(3,246)		(3,246)	
	ED-AN	(583,823)	(583,823)												
	ED-ID	(11,855)	(11,855)												
	ED-WA	(1,439,173)	(1,439,173)												
8,4	GD-AA	(1,541,297)		(1,059,364)	(481,933)		(1,059,364)	(1,059,364)		(764,702)	(764,702)		(294,662)	(294,662)	
4	GD-AN	(10,872)		(10,872)			(10,872)	(10,872)		(7,848)	(7,848)		(3,024)	(3,024)	
	GD-OR	(1,161)			(1,161)										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(32,164,664)</b>	<b>(22,409,140)</b>	<b>(6,735,107)</b>	<b>(3,020,417)</b>		<b>(6,731,861)</b>	<b>(6,735,107)</b>		<b>(4,859,394)</b>	<b>(4,859,394)</b>		<b>(1,872,467)</b>	<b>(1,875,713)</b>	
<b>Gas Underground Storage</b>															
1	GD-AN	(239,793)		(239,793)			(239,793)	(239,793)		(168,503)	(168,503)		(71,290)	(71,290)	
<b>Total Gas Underground Storage</b>		<b>(239,793)</b>		<b>(239,793)</b>			<b>(239,793)</b>	<b>(239,793)</b>		<b>(168,503)</b>	<b>(168,503)</b>		<b>(71,290)</b>	<b>(71,290)</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	(208,289)	(148,489)	(41,287)	(18,513)		(41,287)	(41,287)		(29,803)	(29,803)		(11,484)	(11,484)	
9	CD-ID	(4,537)	(3,568)	(969)			(969)	(969)				(969)		(969)	
9	CD-WA	(8,332)	(6,552)	(1,780)			(1,780)	(1,780)		(1,780)	(1,780)				
4	ED-AN	(61,022)	(61,022)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)		(1,863)	(1,863)				
	GD-OR	(49,358)			(49,358)										
<b>Total General Plant - 390200, 396200</b>		<b>(444,079)</b>	<b>(330,309)</b>	<b>(45,899)</b>	<b>(67,871)</b>		<b>(4,612)</b>	<b>(41,287)</b>	<b>(45,899)</b>	<b>(3,643)</b>	<b>(29,803)</b>	<b>(33,446)</b>	<b>(969)</b>	<b>(11,484)</b>	<b>(12,453)</b>
<b>Total Accumulated Amortization</b>		<b>(42,693,107)</b>	<b>(32,188,913)</b>	<b>(7,304,309)</b>	<b>(3,199,885)</b>		<b>(163,968)</b>	<b>(7,137,095)</b>	<b>(7,304,309)</b>	<b>(113,096)</b>	<b>(5,147,321)</b>	<b>(5,260,417)</b>	<b>(50,872)</b>	<b>(1,989,774)</b>	<b>(2,043,892)</b>

<b>Allocation Ratios:</b>														
Service -		Electric	Gas-North	Gas-South		Jurisdiction -		Washington		Idaho				

RESULTS OF OPERATIONS		Report ID:	
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-1A	
For Month Ended September 30, 2014			
Average of Monthly Averages Basis			

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* GAS NORTH \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description	Total	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	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	704,242	0	0	0	0	0	0	0	0	704,242	0	704,242
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,986,889	0	0	2,842,253	2,842,253	0	0	790,281	790,281	0	354,355	354,355
9		CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	0
		TOTAL ACCOUNT	6,772,910	383,783	706,117	3,099,389	4,189,289	577,703	93,387	853,934	1,525,024	704,242	354,355	1,058,597
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,787,945	930,516	2,139,165	3,718,264	6,787,945	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,231,901	0	0	0	0	2,231,901	0	0	2,231,901	0	0	0
99		GD-OR / AS	3,710,656	0	0	0	0	0	0	0	0	3,710,656	0	3,710,656
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	81,983,807	0	0	58,446,256	58,446,256	0	0	16,250,830	16,250,830	0	7,286,721	7,286,721
9		CD-WA / ID / AN	21,797,170	5,465,543	4,472,116	7,203,853	17,141,512	1,484,449	1,214,633	1,956,576	4,655,658	0	0	0
		TOTAL ACCOUNT	116,511,479	6,396,059	6,611,281	69,368,373	82,375,713	3,716,350	1,214,633	18,207,406	23,138,389	3,710,656	7,286,721	10,997,377
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,187,556	3,137,867	14,649	6,035,040	9,187,556	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	545,544	0	0	0	0	0	0	374,963	374,963	0	170,581	170,581
7		CD-AA	50,461,362	0	0	35,973,905	35,973,905	0	0	10,002,451	10,002,451	0	4,485,006	4,485,006
9		CD-WA / ID / AN	203,173	30,243	56,907	72,627	159,777	8,214	15,456	19,726	43,396	0	0	0
		TOTAL ACCOUNT	60,404,285	3,168,110	71,556	42,081,572	45,321,238	8,214	15,456	10,403,790	10,427,460	0	4,655,587	4,655,587
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	28,465,705	13,834,810	4,785,216	9,845,679	28,465,705	0	0	0	0	0	0	0
99		GD-WA / ID / AN	9,191,580	0	0	0	0	6,053,525	1,816,971	1,321,084	9,191,580	0	0	0
99		GD-OR / AS	2,881,107	0	0	0	0	0	0	0	0	2,881,107	0	2,881,107
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	566,854	0	0	404,110	404,110	0	0	112,362	112,362	0	50,382	50,382
9		CD-WA / ID / AN	5,537,165	1,572,718	887,513	1,894,251	4,354,482	427,152	241,050	514,481	1,182,683	0	0	0
		TOTAL ACCOUNT	46,642,411	15,407,528	5,672,729	12,144,040	33,224,297	6,480,677	2,058,021	1,947,927	10,486,625	2,881,107	50,382	2,931,489

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* GAS NORTH \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,714,318	111,692	140,255	1,882,619	2,134,566	30,336	38,094	511,322	579,752	0	0	0
		TOTAL ACCOUNT	3,251,145	122,431	155,000	2,252,464	2,529,895	114,607	38,094	511,322	664,023	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,041,319	1,016,309	315,599	1,709,411	3,041,319	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,812,830	0	0	0	0	2,032,507	395,678	384,645	2,812,830	0	0	0
99		GD-OR / AS	859,599	0	0	0	0	0	0	0	0	859,599	0	859,599
8		GD-AA	2,178,460	0	0	0	0	0	0	1,497,299	1,497,299	0	681,161	681,161
7		CD-AA	9,324,211	0	0	6,647,230	6,647,230	0	0	1,848,245	1,848,245	0	828,736	828,736
9		CD-WA / ID / AN	785,113	22,794	385,787	208,840	617,421	6,191	104,780	56,721	167,692	0	0	0
		TOTAL ACCOUNT	19,001,532	1,039,103	701,386	8,565,481	10,305,970	2,038,698	500,458	3,786,910	6,326,066	859,599	1,509,897	2,369,496
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	808,294	236,276	58,744	513,274	808,294	0	0	0	0	0	0	0
99		GD-WA / ID / AN	141,307	0	0	0	0	45,985	14,997	80,325	141,307	0	0	0
99		GD-OR / AS	136,412	0	0	0	0	0	0	0	0	136,412	0	136,412
8		GD-AA	161,802	0	0	0	0	0	0	111,210	111,210	0	50,592	50,592
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	31,611
9		CD-WA / ID / AN	107,415	5,160	1,647	77,665	84,472	1,402	447	21,094	22,943	0	0	0
		TOTAL ACCOUNT	1,710,893	241,436	60,391	844,491	1,146,318	47,387	15,444	283,129	345,960	136,412	82,203	218,615



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
396XXX Power Operated Equipment														
99		ED-WA / ID / AN	34,564,324	16,145,055	10,041,058	8,378,211	34,564,324	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,246,264	0	0	0	0	2,625,908	789,862	830,494	4,246,264	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,036	0	0	394,972	394,972	0	0	109,821	109,821	0	49,243	49,243
9		CD-WA / ID / AN	1,620,569	257,028	407,513	609,891	1,274,432	69,809	110,681	165,647	346,137	0	0	0
TOTAL ACCOUNT			41,029,027	16,402,083	10,448,571	9,383,074	36,233,728	2,695,717	900,543	1,105,962	4,702,222	43,834	49,243	93,077
397XXX Communication Equipment														
99		ED-WA / ID / AN	55,985,043	10,537,559	3,886,777	41,560,707	55,985,043	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,347,149	0	0	0	0	698,036	555,694	93,419	1,347,149	0	0	0
99		GD-OR / AS	1,218,968	0	0	0	0	0	0	0	0	1,218,968	0	1,218,968
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	28,254,572	0	0	20,142,685	20,142,685	0	0	5,600,621	5,600,621	0	2,511,266	2,511,266
9		CD-WA / ID / AN	12,483,184	403,926	3,187,772	6,225,203	9,816,901	109,707	865,803	1,690,773	2,666,283	0	0	0
TOTAL ACCOUNT			100,281,848	10,941,485	7,074,549	67,928,595	85,944,629	807,743	1,421,497	8,067,275	10,296,515	1,218,968	2,821,736	4,040,704
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	590,449	0	0	420,931	420,931	0	0	117,039	117,039	0	52,479	52,479
9		CD-WA / ID / AN	9,978	3,921	0	3,926	7,847	1,065	0	1,066	2,131	0	0	0
TOTAL ACCOUNT			683,692	3,921	2,299	503,456	509,676	1,065	0	118,105	119,170	2,367	52,479	54,846
TOTAL GENERAL PLANT			396,289,222	54,105,939	31,503,879	216,170,935	301,780,753	16,488,161	6,257,533	45,285,760	68,031,454	9,614,412	16,862,603	26,477,015

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.290%	19.822%	8.888%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.732%	31.268%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.641%	21.359%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* OREGON GAS\*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	7,178,888	153,179	0	7,025,709	7,178,888	0	0	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	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	7,583,323	0	0	5,406,151	5,406,151	0	0	1,503,166	1,503,166	0	674,006	674,006
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	0
		TOTAL ACCOUNT	16,586,023	153,179	0	12,584,469	12,737,648	1,022,594	181,037	1,544,615	2,748,246	426,123	674,006	1,100,129
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	5,873,219	4,713,906	23,524	1,135,789	5,873,219	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	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,269,752	0	0	0	0	0	0	1,560,046	1,560,046	0	709,706	709,706
7		CD-AA	60,262,612	0	0	42,961,216	42,961,216	0	0	11,945,255	11,945,255	0	5,356,141	5,356,141
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0	0	0
		TOTAL ACCOUNT	68,510,119	4,713,906	65,713	44,137,024	48,916,643	0	11,459	13,516,170	13,527,629	0	6,065,847	6,065,847
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	12,388	0	0	12,388	12,388	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	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,792,525	0	0	3,416,591	3,416,591	0	0	949,974	949,974	0	425,960	425,960
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,817,670	0	0	3,428,979	3,428,979	0	0	961,500	961,500	1,231	425,960	427,191
		TOTAL	89,913,812	4,867,085	65,713	60,150,472	65,083,270	1,022,594	192,496	16,022,285	17,237,375	427,354	7,165,813	7,593,167

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.290%	19.822%	8.888%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.732%	31.268%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.641%	21.359%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID: C-DTX-1A
<b>COMMON ACCUMULATED DEFERRED FIT</b>		
For Month Ended September 30, 2014 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	(91,755,724)	(65,412,655)	(18,187,820)	(8,155,249)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(2,004,626)	(1,576,458)	(428,168)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
		<b>Total</b>	<b>(94,306,745)</b>	<b>(67,378,638)</b>	<b>(18,724,294)</b>	<b>(8,203,813)</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.290%	19.822%	8.888%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.732%	31.268%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.641%	21.359%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended September 30, 2014
Average of Monthly Averages Basis

Report ID: C-WKC-1A
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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	1,464,976	782,264		2,247,240		782,264			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,346,748	719,133		2,065,881		719,133			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	15,688,373	7,161,741	2,229,035	25,079,149		5,779,005		1,382,736	2,229,035
1	154300 PLANT MATERIALS & OPER SUP-CS2	569,137	303,906		873,043		303,906			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,592,949	850,599		2,443,548		850,599			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	6,344	2,896	901	10,141		2,337		559	901
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	7,232	3,301	1,028	11,561		2,664		637	1,028
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	219	100	31	350		81		19	31
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	14,063,228			14,063,228	14,063,228		0		
<b>TOTAL</b>		<b>34,739,206</b>	<b>9,823,940</b>	<b>2,230,995</b>	<b>46,794,141</b>	<b>14,063,228</b>	<b>8,439,989</b>	<b>0</b>	<b>1,383,951</b>	<b>2,230,995</b>

ALLOCATION RATIOS:

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