

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12E</b>
For Twelve Months Ended January 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	22,612,099	13,692,143	8,919,956
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	22,612,099	13,692,143	8,919,956
G-APL	Gas Net Adjusted Rate Base	372,025,575	258,151,461	113,874,114
	<b>RATE OF RETURN</b>	<b>6.078%</b>	<b>5.304%</b>	<b>7.833%</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 January 31, 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	1-01-2015 thru 01-31-2015	231,501 <b>100.000%</b>	153,484 <b>66.299%</b>	78,017 <b>33.701%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	02-01-2014 thru 01-31-2015	12,823,140 <b>100.000%</b>	8,112,623 <b>63.265%</b>	4,710,517 <b>36.735%</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	02-01-2014 thru 01-31-2015	250,406,285 <b>100.000%</b>	171,752,804 <b>68.590%</b>	78,653,481 <b>31.410%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended January 31, 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>

7

RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
 For Twelve Months Ended January 31, 2015  
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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>

8

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended January 31, 2015  
Ending Balance Basis

Report ID:  
**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	System 247,081,167 <b>100.000%</b>	Washington 170,084,636 <b>68.838%</b>	Idaho 76,996,531 <b>31.162%</b>	
11	Book Depreciation Percent	02-01-2014 thru 01-31-2015	16,882,166 <b>100.000%</b>	11,458,811 <b>67.875%</b>	5,423,355 <b>32.125%</b>	
12	Net Gas Plant (before DFIT) Percent	1-01-2015 thru 01-31-2015	429,147,135 <b>100.000%</b>	290,144,195 <b>67.609%</b>	139,002,940 <b>32.391%</b>	
13	G-PLT Net Gas General Plant Percent	1-01-2015 thru 01-31-2015	47,883,494 <b>100.000%</b>	34,663,476 <b>72.391%</b>	13,220,018 <b>27.609%</b>	
14	Net Allocated Schedule M's Percent	02-01-2014 thru 01-31-2015	-59,942,955 <b>100.000%</b>	-40,418,873 <b>67.429%</b>	-19,524,082 <b>32.571%</b>	

RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended January 31, 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 January 31, 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	151,114,020	0	151,114,020	104,247,917	0	104,247,917	46,866,103	0	46,866,103
99	4812XX	Commercial - Firm & Interruptible	76,664,697	0	76,664,697	54,093,235	0	54,093,235	22,571,462	0	22,571,462
99	4813XX	Industrial-Firm	3,631,876	0	3,631,876	1,968,057	0	1,968,057	1,663,819	0	1,663,819
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	310,880	0	310,880	272,238	0	272,238	38,642	0	38,642
99	499XXX	Unbilled Revenue	102,348	0	102,348	273,525	0	273,525	(171,177)	0	(171,177)
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>231,823,821</b>	<b>0</b>	<b>231,823,821</b>	<b>160,854,972</b>	<b>0</b>	<b>160,854,972</b>	<b>70,968,849</b>	<b>0</b>	<b>70,968,849</b>
<b>OTHER OPERATING REVENUES:</b>											
99	483XXX	Sales for Resale	119,784,223	0	119,784,223	81,335,800	0	81,335,800	38,448,423	0	38,448,423
4	488000	Miscellaneous Service Revenues	22,589	0	22,589	12,309	0	12,309	10,280	0	10,280
99	489300	Transportation For Others	4,528,559	0	4,528,559	4,054,087	0	4,054,087	474,472	0	474,472
99	493000	Rent from Gas Property	2,375	0	2,375	2,375	0	2,375	0	0	0
4	495XXX	Other Gas Revenues	4,802,080	386,067	5,188,147	3,270,805	273,173	3,543,978	1,531,275	112,894	1,644,169
99	496100	Provision for Rate Refund	(219,529)	0	(219,529)	0	0	0	(219,529)	0	(219,529)
<b>TOTAL OTHER OPERATING REVENUES</b>			<b>128,920,297</b>	<b>386,067</b>	<b>129,306,364</b>	<b>88,675,376</b>	<b>273,173</b>	<b>88,948,549</b>	<b>40,244,921</b>	<b>112,894</b>	<b>40,357,815</b>
<b>TOTAL GAS REVENUES</b>			<b>360,744,118</b>	<b>386,067</b>	<b>361,130,185</b>	<b>249,530,348</b>	<b>273,173</b>	<b>249,803,521</b>	<b>111,213,770</b>	<b>112,894</b>	<b>111,326,664</b>
<b>PRODUCTION EXPENSES:</b>											
G-804	804/805	City Gate Purchases	247,757,151	0	247,757,151	169,578,342	0	169,578,342	78,178,809	0	78,178,809
99	808XXX	Net Natural Gas Storage Transactions	(6,850,366)	0	(6,850,366)	(3,814,257)	0	(3,814,257)	(3,036,109)	0	(3,036,109)
99	811000	Gas Used for Products Extraction	(1,039,316)	0	(1,039,316)	(704,268)	0	(704,268)	(335,048)	0	(335,048)
10	813000	Other Gas Expenses	0	998,063	998,063	0	687,047	687,047	0	311,016	311,016
99	813010	Gas Technology Institute (GTI) Expenses	103,840	0	103,840	73,354	0	73,354	30,486	0	30,486
<b>TOTAL PRODUCTION EXPENSES</b>			<b>239,971,309</b>	<b>998,063</b>	<b>240,969,372</b>	<b>165,133,171</b>	<b>687,047</b>	<b>165,820,218</b>	<b>74,838,138</b>	<b>311,016</b>	<b>75,149,154</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>											
1	814000	Supervision & Engineering	0	9,307	9,307	0	6,593	6,593	0	2,714	2,714
1	824000	Other Expenses	0	649,978	649,978	0	460,444	460,444	0	189,534	189,534
1	837000	Other Equipment	0	571,556	571,556	0	404,890	404,890	0	166,666	166,666
<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>			<b>0</b>	<b>1,230,841</b>	<b>1,230,841</b>	<b>0</b>	<b>871,927</b>	<b>871,927</b>	<b>0</b>	<b>358,914</b>	<b>358,914</b>
G-DEPX		Depreciation Expense-Underground Storage	0	571,221	571,221	0	404,653	404,653	0	166,568	166,568
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	161	161	0	66	66
G-OTX		Taxes Other Than FIT	0	274,304	274,304	0	194,317	194,317	0	79,987	79,987
<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT</b>			<b>0</b>	<b>845,752</b>	<b>845,752</b>	<b>0</b>	<b>599,131</b>	<b>599,131</b>	<b>0</b>	<b>246,621</b>	<b>246,621</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended January 31, 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 EXPENSES	0	2,076,593	2,076,593	0	1,471,058	1,471,058	0	605,535	605,535



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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>DISTRIBUTION EXPENSES:</b>									
		<b>OPERATION</b>									
3	870000	Supervision & Engineering	390,350	1,137,339	1,527,689	272,782	719,538	992,320	117,568	417,801	535,369
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,579,050	921,855	3,500,905	1,940,792	583,212	2,524,004	638,258	338,643	976,901
3	875000	Measuring & Reg Sta Exp-General	110,996	0	110,996	76,915	0	76,915	34,081	0	34,081
3	876000	Measuring & Reg Sta Exp-Industrial	3,269	0	3,269	1,595	0	1,595	1,674	0	1,674
3	877000	Measuring & Reg Sta Exp-City Gate	150,229	145	150,374	68,925	92	69,017	81,304	53	81,357
3	878000	Meter & House Regulator Expenses	643,587	12,297	655,884	134,052	7,780	141,832	509,535	4,517	514,052
3	879000	Customer Installation Expenses	1,676,342	122,678	1,799,020	1,057,973	77,612	1,135,585	618,369	45,066	663,435
3	880000	Other Expenses	1,367,890	674,582	2,042,472	895,501	426,774	1,322,275	472,389	247,808	720,197
3	881000	Rents	4,563	32,086	36,649	4,563	20,299	24,862	0	11,787	11,787
		<b>MAINTENANCE</b>									
3	885000	Supervision & Engineering	113,845	1,452	115,297	51,542	919	52,461	62,303	533	62,836
3	887000	Mains	2,194,521	0	2,194,521	1,584,201	0	1,584,201	610,320	0	610,320
3	889000	Measuring & Reg Sta Exp-General	186,932	0	186,932	121,754	0	121,754	65,178	0	65,178
3	890000	Measuring & Reg Sta Exp-Industrial	302,927	0	302,927	152,546	0	152,546	150,381	0	150,381
3	891000	Measuring & Reg Sta Exp-City Gate	61,357	0	61,357	33,320	0	33,320	28,037	0	28,037
3	892000	Services	1,885,239	5,085	1,890,324	1,023,395	3,217	1,026,612	861,844	1,868	863,712
3	893000	Meters & House Regulators	1,151,083	747,654	1,898,737	691,911	473,003	1,164,914	459,172	274,651	733,823
3	894000	Other Equipment	960	180,071	181,031	856	113,922	114,778	104	66,149	66,253
		<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>12,823,140</b>	<b>3,835,244</b>	<b>16,658,384</b>	<b>8,112,623</b>	<b>2,426,368</b>	<b>10,538,991</b>	<b>4,710,517</b>	<b>1,408,876</b>	<b>6,119,393</b>
G-DEPX		Depreciation Expense-Distribution	12,721,171	63,630	12,784,801	8,518,269	43,644	8,561,913	4,202,902	19,986	4,222,888
G-OTX		Taxes Other Than FIT	17,275,187	0	17,275,187	14,722,377	0	14,722,377	2,552,810	0	2,552,810
		<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>29,996,358</b>	<b>63,630</b>	<b>30,059,988</b>	<b>23,240,646</b>	<b>43,644</b>	<b>23,284,290</b>	<b>6,755,712</b>	<b>19,986</b>	<b>6,775,698</b>
		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>42,819,498</b>	<b>3,898,874</b>	<b>46,718,372</b>	<b>31,353,269</b>	<b>2,470,012</b>	<b>33,823,281</b>	<b>11,466,229</b>	<b>1,428,862</b>	<b>12,895,091</b>

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For Twelve Months Ended January 31, 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	196,635	196,635	0	130,367	130,367	0	66,268	66,268
2	902000	Meter Reading Expenses	1,692,390	52,095	1,744,485	1,531,545	34,538	1,566,083	160,845	17,557	178,402
G-903	903XXX	Customer Records & Collection Expenses	1,041,155	3,951,291	4,992,446	733,744	2,619,666	3,353,410	307,411	1,331,625	1,639,036
2	904000	Uncollectible Accounts	0	1,731,503	1,731,503	0	1,147,969	1,147,969	0	583,534	583,534
2	905000	Misc Customer Accounts	0	116,895	116,895	0	77,500	77,500	0	39,395	39,395
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>2,733,545</b>	<b>6,048,419</b>	<b>8,781,964</b>	<b>2,265,289</b>	<b>4,010,040</b>	<b>6,275,329</b>	<b>468,256</b>	<b>2,038,379</b>	<b>2,506,635</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
G-908	908XXX	Customer Assistance Expenses	5,374,491	164,013	5,538,504	5,310,098	108,739	5,418,837	64,393	55,274	119,667
2	909000	Advertising	1,504	560,163	561,667	1,504	371,382	372,886	0	188,781	188,781
2	910000	Misc Customer Service & Info Exp	0	117,328	117,328	0	77,787	77,787	0	39,541	39,541
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>5,375,995</b>	<b>841,504</b>	<b>6,217,499</b>	<b>5,311,602</b>	<b>557,908</b>	<b>5,869,510</b>	<b>64,393</b>	<b>283,596</b>	<b>347,989</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 January 31, 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	107,013	6,551,286	6,658,299	67,800	4,635,559	4,703,359	39,213	1,915,727	1,954,940
4	921000	Office Supplies & Expenses	7	1,179,193	1,179,200	6	834,373	834,379	1	344,820	344,821
4	922000	Admin. Expenses Transferred - Credit	0	(21,085)	(21,085)	0	(14,919)	(14,919)	0	(6,166)	(6,166)
4	923000	Outside Services Employed	0	3,208,779	3,208,779	0	2,270,468	2,270,468	0	938,311	938,311
4	924000	Property Insurance Premium	0	330,174	330,174	0	233,625	233,625	0	96,549	96,549
4	925XXX	Injuries and Damages	6,124	884,740	890,864	6,081	626,024	632,105	43	258,716	258,759
4	926XXX	Employee Pensions and Benefits	63	682,721	682,784	63	483,080	483,143	0	199,641	199,641
4	928000	Regulatory Commission Expenses	800,665	195,394	996,059	566,731	138,257	704,988	233,934	57,137	291,071
4	930000	Miscellaneous General Expenses	40,310	946,017	986,327	27,845	669,383	697,228	12,465	276,634	289,099
4	931000	Rents	8,482	227,509	235,991	8,482	160,981	169,463	0	66,528	66,528
4	935000	Maintenance of General Plant	455,968	2,217,148	2,673,116	358,033	1,568,810	1,926,843	97,935	648,338	746,273
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>1,418,632</b>	<b>16,401,876</b>	<b>17,820,508</b>	<b>1,035,041</b>	<b>11,605,641</b>	<b>12,640,682</b>	<b>383,591</b>	<b>4,796,235</b>	<b>5,179,826</b>
G-DEPX		Depreciation Expense-General Plant	364,483	3,161,661	3,526,144	255,117	2,237,128	2,492,245	109,366	924,533	1,033,899
G-AMTX		Amortization Expense - General Plant - 303000	28,692	97,496	126,188	24,634	68,986	93,620	4,058	28,510	32,568
G-AMTX		Amortization Expense - Misc IT Intangible Plant	2,281	2,595,020	2,597,301	0	1,836,184	1,836,184	2,281	758,836	761,117
G-AMTX		Amortization Expense-General Plant - 390200, 3	0	5,700	5,700	0	4,033	4,033	0	1,667	1,667
99	407X28	Reg Credit/Debit Res Decoupling Def Rev	478,608	0	478,608	478,608	0	478,608	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	(147,336)	0	(147,336)	(147,336)	0	(147,336)	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	(175,667)	0	(175,667)	0	0	0	(175,667)	0	(175,667)
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	0	0	0	0	0	0	0	0	0
<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>			<b>551,061</b>	<b>5,859,877</b>	<b>6,410,938</b>	<b>611,023</b>	<b>4,146,331</b>	<b>4,757,354</b>	<b>(59,962)</b>	<b>1,713,546</b>	<b>1,653,584</b>
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>1,969,693</b>	<b>22,261,753</b>	<b>24,231,446</b>	<b>1,646,064</b>	<b>15,751,972</b>	<b>17,398,036</b>	<b>323,629</b>	<b>6,509,781</b>	<b>6,833,410</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>292,870,040</b>	<b>36,125,206</b>	<b>328,995,246</b>	<b>205,709,395</b>	<b>24,948,037</b>	<b>230,657,432</b>	<b>87,160,645</b>	<b>11,177,169</b>	<b>98,337,814</b>
<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>					<b>32,134,939</b>		<b>19,146,089</b>			<b>12,988,850</b>	
G-FIT		FEDERAL INCOME TAX			(9,944,626)			(7,393,202)		(2,551,424)	
G-FIT		DEFERRED FEDERAL INCOME TAX			19,501,134			12,868,352		6,632,782	
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(33,668)			(21,204)		(12,464)	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended January 31, 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)			22,612,099			13,692,143			8,919,956

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended January 31, 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%		66.299%		33.701%
G-ALL	3	Direct Distribution Operating Expense		100.000%		63.265%		36.735%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		70.758%		29.242%
G-ALL	10	Actual Annual Throughput		100.000%		68.838%		31.162%
G-ALL	99	Not Allocated		0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12E</b>
For Twelve Months Ended January 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	211,133,185	0	211,133,185	143,052,709	0	143,052,709	68,080,476	0	68,080,476
1	804001	Pipeline Demand Costs	26,796,401	0	26,796,401	18,867,901	0	18,867,901	7,928,500	0	7,928,500
1	804002	Transport Variable Charges	567,740	0	567,740	401,220	0	401,220	166,520	0	166,520
6	804010	Gas Costs - Fixed Hedge	74,689	0	74,689	60,243	0	60,243	14,446	0	14,446
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	362,908	0	362,908	244,386	0	244,386	118,522	0	118,522
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	(591,333)	0	(591,333)	(412,292)	0	(412,292)	(179,041)	0	(179,041)
6	804700	Gas Costs - Offsystem Bookout	1,444,058	0	1,444,058	994,723	0	994,723	449,335	0	449,335
6	804711	Gas Costs - Offsystem Bookout Offset	(1,444,058)	0	(1,444,058)	(994,723)	0	(994,723)	(449,335)	0	(449,335)
6	804730	Gas Costs - Intracompany LDC Gas	12,712,882	0	12,712,882	8,780,048	0	8,780,048	3,932,834	0	3,932,834
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(1,632,922)	0	(1,632,922)	(575,362)	0	(575,362)	(1,057,560)	0	(1,057,560)
99	805111	Amortize ID Holdback	(955,088)	0	(955,088)	0	0	0	(955,088)	0	(955,088)
99	805120	Gas Expense - Rate Deferrals	(711,311)	0	(711,311)	(840,511)	0	(840,511)	129,200	0	129,200
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>247,757,151</b>	<b>0</b>	<b>247,757,151</b>	<b>169,578,342</b>	<b>0</b>	<b>169,578,342</b>	<b>78,178,809</b>	<b>0</b>	<b>78,178,809</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	68.590%	31.410%
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 January 31, 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	1,041,155	3,951,291	4,992,446	733,744	2,619,666	3,353,410	307,411	1,331,625	1,639,036
12	903920 Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930 Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903		1,041,155	3,951,291	4,992,446	733,744	2,619,666	3,353,410	307,411	1,331,625	1,639,036

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.299%	33.701%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.609%	32.391%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended January 31, 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	215,106	164,013	379,119	150,713	108,739	259,452	64,393	55,274	119,667
99	908600 Public Purpose Tariff Rider Expense Offset	5,247,175	0	5,247,175	5,247,175	0	5,247,175	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	(243,196)	0	(243,196)	(243,196)	0	(243,196)	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	5,374,491	164,013	5,538,504	5,310,098	108,739	5,418,837	64,393	55,274	119,667

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.299%	33.701%
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 January 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.74%	52.74%
2	Cost of Debt		5.376%	5.394%
	Total Cost of Debt		2.835%	2.845%
	Total Weighted Cost		2.835%	2.845%
G-APL	Net Rate Base	372,025,575	258,151,461	113,874,114
	Interest Deduction for FIT Calculation	10,558,313	7,318,594	3,239,719
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 January 31, 2015				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	361,130,185	249,803,521	111,326,664
G-OPS	Operating & Maintenance Expense	291,678,568	202,016,657	89,661,911
G-OPS	Book Deprec/Amort and Reg Amortizations	19,767,187	13,724,081	6,043,106
G-OTX	Taxes Other than FIT	17,549,491	14,916,694	2,632,797
	Net Operating Income Before FIT	32,134,939	19,146,089	12,988,850
G-INT	Less: Interest Expense	10,558,313	7,318,594	3,239,719
G-SCM	Schedule M Adjustments	(49,989,843)	(32,950,929)	(17,038,914)
	Taxable Net Operating Income	(28,413,217)	(21,123,434)	(7,289,783)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(9,944,626)	(7,393,202)	(2,551,424)
G-DTE	Deferred FIT	19,501,134	12,868,352	6,632,782
99	411400 Amortized Investment Tax Credit	(33,668)	(21,204)	(12,464)
	Total FIT/Deferred FIT & ITC	9,522,840	5,453,946	4,068,894
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS SCHEDULE M ITEMS</b>		<b>G-SCM-12E</b>
For Twelve Months Ended January 31, 2015		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	13,116,627	6,494,955	19,611,582	8,798,020	4,594,789	13,392,809	4,318,607	1,900,166	6,218,773
12	997001	Contributions In Aid of Construction	0	335,710	335,710	0	226,970	226,970	0	108,740	108,740
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	381,352	381,352	0	269,837	269,837	0	111,515	111,515
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(3,299,321)	0	(3,299,321)	(1,415,873)	0	(1,415,873)	(1,883,448)	0	(1,883,448)
4	997015	Airplane Lease Payments	0	117,457	117,457	0	83,110	83,110	0	34,347	34,347
12	997016	Redemption Expense Amortization	0	336,482	336,482	0	227,492	227,492	0	108,990	108,990
4	997020	FAS87 Current Pension Accrual	0	113,153	113,153	0	80,065	80,065	0	33,088	33,088
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	479,188	0	479,188	479,188	0	479,188	0	0	0
12	997032	Interest Rate Swaps	0	1,190,129	1,190,129	0	804,634	804,634	0	385,495	385,495
4	997033	DSM Tariff Rider	(144,049)	(1)	(144,050)	(150,193)	(1)	(150,194)	6,144	0	6,144
12	997048	AFUDC	0	(408,472)	(408,472)	0	(276,164)	(276,164)	0	(132,308)	(132,308)
11	997049	Tax Depreciation	0	(43,302,529)	(43,302,529)	0	(29,391,592)	(29,391,592)	0	(13,910,937)	(13,910,937)
1	997055	Deferred Gas Exchange	0	(250,010)	(250,010)	0	(177,107)	(177,107)	0	(72,903)	(72,903)
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	(243,196)	0	(243,196)	(243,196)	0	(243,196)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,476,498	1,476,498	0	1,002,173	1,002,173	0	474,325	474,325
4	997081	Deferred Compensation	0	(55,684)	(55,684)	0	(39,401)	(39,401)	0	(16,283)	(16,283)
4	997082	Meal Disallowances	0	110,655	110,655	0	78,297	78,297	0	32,358	32,358
4	997083	Paid Time Off	0	97,842	97,842	0	69,231	69,231	0	28,611	28,611
2	997084	Customer Uncollectibles	0	30,809	30,809	0	20,426	20,426	0	10,383	10,383
99	997098	Provision for Rate Refund	43,862	0	43,862	0	0	0	43,862	0	43,862
12	997101	Repairs 481 (a)	0	(26,611,300)	(26,611,300)	0	(17,991,634)	(17,991,634)	0	(8,619,666)	(8,619,666)
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>9,953,111</b>	<b>(59,942,954)</b>	<b>(49,989,843)</b>	<b>7,467,946</b>	<b>(40,418,875)</b>	<b>(32,950,929)</b>	<b>2,485,165</b>	<b>(19,524,079)</b>	<b>(17,038,914)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers	100.000%	66.299%	33.701%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.590%	31.410%
G-ALL	11	Book Depreciation	100.000%	67.875%	32.125%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.609%	32.391%
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 January 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	18,419,442	12,420,046	5,999,396
99	410100	Deferred Federal Income Tax Exp	1,022,111	380,407	641,704
		<b>SUBTOTAL</b>	<b>19,441,553</b>	<b>12,800,453</b>	<b>6,641,100</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(25,538)	(17,220)	(8,318)
99	411100	Deferred Federal Income Tax Exp	85,119	85,119	0
		<b>SUBTOTAL</b>	<b>59,581</b>	<b>67,899</b>	<b>(8,318)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>19,501,134</b>	<b>12,868,352</b>	<b>6,632,782</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.429%	32.571%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended January 31, 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	274,304	274,304	0	194,317	194,317	0	79,987	79,987
		TOTAL UNDERGROUND STORAGE TAX	0	274,304	274,304	0	194,317	194,317	0	79,987	79,987
		DISTRIBUTION									
99	408110	State Excise Tax	6,154,054	0	6,154,054	6,154,054	0	6,154,054	0	0	0
99	408120	Municipal Occupation & License Tax	7,217,419	0	7,217,419	5,940,399	0	5,940,399	1,277,020	0	1,277,020
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,977,042	0	3,977,042	2,627,924	0	2,627,924	1,349,118	0	1,349,118
99	409100	State Income Tax	(73,328)	0	(73,328)	0	0	0	(73,328)	0	(73,328)
		TOTAL DISTRIBUTION TAX	17,275,187	0	17,275,187	14,722,377	0	14,722,377	2,552,810	0	2,552,810
		TOTAL TAXES OTHER THAN FIT	17,275,187	274,304	17,549,491	14,722,377	194,317	14,916,694	2,552,810	79,987	2,632,797

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
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RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-12E</b>
For Twelve Months Ended January 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,203,631	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)	11,403	13,847,911	13,859,314	0	9,798,505	9,798,505	11,403	4,049,406	4,060,809
		TOTAL INTANGIBLE PLANT	1,215,034	15,640,409	16,855,443	1,022,594	11,066,841	12,089,435	192,440	4,573,568	4,766,008
		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	1,643,631	1,643,631	0	1,164,348	1,164,348	0	479,283	479,283
1	352XXX	Wells	0	18,583,806	18,583,806	0	13,164,768	13,164,768	0	5,419,038	5,419,038
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	11,767,144	11,767,144	0	8,335,845	8,335,845	0	3,431,299	3,431,299
1	355000	Measuring & Regulating Equipment	0	437,898	437,898	0	310,207	310,207	0	127,691	127,691
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,747,637	1,747,637	0	1,238,026	1,238,026	0	509,611	509,611
		TOTAL UNDERGROUND STORAGE PLAN	0	36,095,113	36,095,113	0	25,569,777	25,569,777	0	10,525,336	10,525,336
		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	854,482	0	854,482	539,668	0	539,668	314,814	0	314,814
6	376000	Mains	260,064,406	2,512,521	262,576,927	171,794,633	1,723,338	173,517,971	88,269,773	789,183	89,058,956
6	378000	Measuring & Reg Station Equip-General	5,334,555	127,100	5,461,655	3,221,932	87,178	3,309,110	2,112,623	39,922	2,152,545
6	379000	Measuring & Reg Station Equip-City Gate	6,235,983	0	6,235,983	1,911,556	0	1,911,556	4,324,427	0	4,324,427
6	380000	Services	180,444,066	0	180,444,066	123,530,687	0	123,530,687	56,913,379	0	56,913,379
6	381000	Meters	67,775,229	0	67,775,229	44,944,303	0	44,944,303	22,830,926	0	22,830,926
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	3,272,371	0	3,272,371	2,555,730	0	2,555,730	716,641	0	716,641
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	524,242,425	2,639,621	526,882,046	348,672,037	1,810,516	350,482,553	175,570,388	829,105	176,399,493
		GENERAL PLANT									
4	389XXX	Land & Land Rights	670,155	841,359	1,511,514	577,219	595,329	1,172,548	92,936	246,030	338,966
4	390XXX	Structures & Improvements	4,944,071	17,209,472	22,153,543	3,735,296	12,177,078	15,912,374	1,208,775	5,032,394	6,241,169
4	391XXX	Office Furniture & Equipment	23,611	9,368,418	9,392,029	8,197	6,628,905	6,637,102	15,414	2,739,513	2,754,927
4	392XXX	Transportation Equipment	8,804,565	1,990,511	10,795,076	6,670,968	1,408,446	8,079,414	2,133,597	582,065	2,715,662
4	393000	Stores Equipment	151,389	563,450	714,839	114,199	398,686	512,885	37,190	164,764	201,954
4	394000	Tools, Shop & Garage Equipment	2,560,725	3,893,678	6,454,403	1,982,950	2,755,089	4,738,039	577,775	1,138,589	1,716,364

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended January 31, 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
4	395000	Laboratory Equipment	40,007	394,620	434,627	30,173	279,225	309,398	9,834	115,395	125,229
4	396XXX	Power Operated Equipment	3,814,374	1,104,770	4,919,144	2,779,408	781,713	3,561,121	1,034,966	323,057	1,358,023
4	397XXX	Communications Equipment	2,253,276	8,531,602	10,784,878	835,954	6,036,791	6,872,745	1,417,322	2,494,811	3,912,133
4	398000	Miscellaneous Equipment	1,060	82,509	83,569	1,060	58,382	59,442	0	24,127	24,127
		<b>TOTAL GENERAL PLANT</b>	<b>23,263,233</b>	<b>43,980,389</b>	<b>67,243,622</b>	<b>16,735,424</b>	<b>31,119,644</b>	<b>47,855,068</b>	<b>6,527,809</b>	<b>12,860,745</b>	<b>19,388,554</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>548,720,692</b>	<b>98,355,532</b>	<b>647,076,224</b>	<b>366,430,055</b>	<b>69,566,778</b>	<b>435,996,833</b>	<b>182,290,637</b>	<b>28,788,754</b>	<b>211,079,391</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(13,522,928)	(13,522,928)	0	(9,579,642)	(9,579,642)	0	(3,943,286)	(3,943,286)
G-ADEP		Distribution Plant	(176,942,030)	(1,488,837)	(178,430,867)	(117,383,800)	(1,021,193)	(118,404,993)	(59,558,230)	(467,644)	(60,025,874)
G-ADEP		General Plant	(7,154,271)	(12,157,983)	(19,312,254)	(4,554,592)	(8,602,745)	(13,157,337)	(2,599,679)	(3,555,238)	(6,154,917)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(184,096,301)</b>	<b>(27,169,748)</b>	<b>(211,266,049)</b>	<b>(121,938,392)</b>	<b>(19,203,580)</b>	<b>(141,141,972)</b>	<b>(62,157,909)</b>	<b>(7,966,168)</b>	<b>(70,124,077)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(170,201)	(166,332)	(336,533)	(118,776)	(117,693)	(236,469)	(51,425)	(48,639)	(100,064)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(6,034,668)	(6,034,668)	0	(4,270,010)	(4,270,010)	0	(1,764,658)	(1,764,658)
G-AAMT		Underground Storage	0	(239,878)	(239,878)	0	(169,930)	(169,930)	0	(69,948)	(69,948)
G-AAMT		General Plant - 390200, 396200	(4,598)	(43,276)	(47,874)	(3,634)	(30,621)	(34,255)	(964)	(12,655)	(13,619)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(174,799)</b>	<b>(6,484,154)</b>	<b>(6,658,953)</b>	<b>(122,410)</b>	<b>(4,588,254)</b>	<b>(4,710,664)</b>	<b>(52,389)</b>	<b>(1,895,900)</b>	<b>(1,948,289)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(184,271,100)</b>	<b>(33,653,902)</b>	<b>(217,925,002)</b>	<b>(122,060,802)</b>	<b>(23,791,834)</b>	<b>(145,852,636)</b>	<b>(62,210,298)</b>	<b>(9,862,068)</b>	<b>(72,072,366)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>364,449,592</b>	<b>64,701,630</b>	<b>429,151,222</b>	<b>244,369,253</b>	<b>45,774,944</b>	<b>290,144,197</b>	<b>120,080,339</b>	<b>18,926,686</b>	<b>139,007,025</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(90,597,734)	(90,597,734)	0	(61,252,222)	(61,252,222)	0	(29,345,512)	(29,345,512)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(10,276,531)	(10,276,531)	0	(7,257,908)	(7,257,908)	0	(3,018,623)	(3,018,623)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(107,919)	(107,919)	0	(76,361)	(76,361)	0	(31,558)	(31,558)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,003,890)	(1,003,890)	0	(678,720)	(678,720)	0	(325,170)	(325,170)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(101,986,074)</b>	<b>(101,986,074)</b>	<b>0</b>	<b>(69,265,211)</b>	<b>(69,265,211)</b>	<b>0</b>	<b>(32,720,863)</b>	<b>(32,720,863)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>364,449,592</b>	<b>(37,284,444)</b>	<b>327,165,148</b>	<b>244,369,253</b>	<b>(23,490,267)</b>	<b>220,878,986</b>	<b>120,080,339</b>	<b>(13,794,177)</b>	<b>106,286,162</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%	68.590%	31.410%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.609%	32.391%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended January 31, 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	364,449,592	(37,284,444)	327,165,148	244,369,253	(23,490,267)	220,878,986	120,080,339	(13,794,177)	106,286,162
	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	15,265,961	15,265,961	0	10,814,407	10,814,407	0	4,451,554	4,451,554
4	252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99	235199 Customer Deposits	(508,573)	0	(508,573)	(508,573)	0	(508,573)	0	0	0
C-WKC	Working Capital	22,918,559	1,534,648	24,453,207	22,918,559	0	22,918,559	0	1,534,648	1,534,648
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	22,328,754	22,531,673	44,860,427	22,398,182	14,874,293	37,272,475	(69,428)	7,657,380	7,587,952
	NET RATE BASE	386,778,346	(14,752,771)	372,025,575	266,767,435	(8,615,974)	258,151,461	120,010,911	(6,136,797)	113,874,114

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 January 31, 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)	7,788,616	7,788,616												
Hydro (ED-AN)	8,282,729	8,282,729												
Other (ED-AN)	9,353,693	9,353,693												
<b>Total Electric Production</b>	<b>25,425,038</b>	<b>25,425,038</b>												
<b>Electric Transmission</b>														
ED-AN	10,442,717	10,442,717												
<b>Total Electric Transmission</b>	<b>10,442,717</b>	<b>10,442,717</b>												
<b>Electric Distribution</b>														
ED-AN	671	671												
ED-ID	14,530,094	14,530,094												
ED-WA	23,992,953	23,992,953												
<b>Total Electric Distribution</b>	<b>38,523,718</b>	<b>38,523,718</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	571,221		571,221			571,221	571,221		404,653	404,653		166,568	166,568	
GD-OR	114,166			114,166										
<b>Total Gas Underground Storage</b>	<b>685,387</b>		<b>571,221</b>	<b>114,166</b>		<b>571,221</b>	<b>571,221</b>		<b>404,653</b>	<b>404,653</b>		<b>166,568</b>	<b>166,568</b>	
<b>Gas Distribution</b>														
6 GD-AN	63,630		63,630			63,630	63,630		43,644	43,644		19,986	19,986	
GD-ID	4,202,902		4,202,902		4,202,902	4,202,902	4,202,902				4,202,902		4,202,902	
GD-WA	8,518,269		8,518,269		8,518,269	8,518,269	8,518,269	8,518,269	8,518,269	8,518,269				
GD-OR	5,091,001			5,091,001										
<b>Total Gas Distribution</b>	<b>17,875,802</b>		<b>12,784,801</b>	<b>5,091,001</b>	<b>12,721,171</b>	<b>63,630</b>	<b>12,784,801</b>		<b>8,518,269</b>	<b>43,644</b>	<b>8,561,913</b>	<b>4,202,902</b>	<b>19,986</b>	<b>4,222,888</b>
<b>General Plant</b>														
ED-AN	2,673,211	2,673,211												
ED-ID	160,954	160,954												
ED-WA	1,034,997	1,034,997												
7,4 CD-AA	14,352,613	10,268,864	2,834,785	1,248,964		2,834,785	2,834,785		2,005,837	2,005,837		828,948	828,948	
9,4 CD-AN	702,413	553,108	149,305			149,305	149,305		105,645	105,645		43,660	43,660	
9 CD-ID	288,461	227,146	61,315		61,315	61,315	61,315				61,315		61,315	
9 CD-WA	172,056	135,484	36,572		36,572	36,572	36,572	36,572	36,572	36,572				
8,4 GD-AA	208,445		143,998	64,447		143,998	143,998		101,890	101,890		42,108	42,108	
4 GD-AN	33,573		33,573			33,573	33,573		23,756	23,756		9,817	9,817	
GD-ID	48,051		48,051		48,051	48,051	48,051				48,051		48,051	
GD-WA	218,545		218,545		218,545	218,545	218,545	218,545	218,545	218,545				
GD-OR	233,178			233,178										
<b>Total General Plant</b>	<b>20,126,497</b>	<b>15,053,764</b>	<b>3,526,144</b>	<b>1,546,589</b>	<b>364,483</b>	<b>3,161,661</b>	<b>3,526,144</b>		<b>255,117</b>	<b>2,237,128</b>	<b>2,492,245</b>	<b>109,366</b>	<b>924,533</b>	<b>1,033,899</b>
<b>Total Depreciation Expense</b>	<b>113,079,159</b>	<b>89,445,237</b>	<b>16,882,166</b>	<b>6,751,756</b>	<b>13,085,654</b>	<b>3,796,512</b>	<b>16,882,166</b>		<b>8,773,386</b>	<b>2,685,425</b>	<b>11,458,811</b>	<b>4,312,268</b>	<b>1,111,087</b>	<b>5,423,355</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended January 31, 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	68.590%	31.410%

**RESULTS OF OPERATIONS**  
**GAS-NORTH AMORTIZATION EXPENSE**  
For Twelve Months Ended January 31, 2015  
Ending Balance Basis

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

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	187,619	187,619												
<b>Total Production/Transmission</b>		<b>1,106,020</b>	<b>1,106,020</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	483,153	345,681	95,428	42,044		95,428	95,428		67,523	67,523		27,905	27,905	
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	24,634		24,634			24,634	24,634	24,634		24,634				
	GD-OR	8,037			8,037										
<b>Total General Plant - 303000</b>		<b>529,611</b>	<b>353,342</b>	<b>126,188</b>	<b>50,081</b>		<b>28,692</b>	<b>97,496</b>	<b>126,188</b>	<b>24,634</b>	<b>68,986</b>	<b>93,620</b>	<b>4,058</b>	<b>28,510</b>	<b>32,568</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	11,557,499	8,269,044	2,282,721	1,005,734										
9,4	CD-AN	9,842	7,750	2,092			2,282,721	2,282,721		1,615,208	1,615,208		667,513	667,513	
9,4	CD-ID	10,730	8,449	2,281			2,092	2,092		1,480	1,480		612	612	
	ED-AN	212,302	212,302				2,281	2,281					2,281	2,281	
	ED-ID	4,747	4,747												
	ED-WA	852,321	852,321												
8,4	GD-AA	446,799		308,658	138,141		308,658	308,658		218,400	218,400		90,258	90,258	
4	GD-AN	1,549		1,549			1,549	1,549		1,096	1,096		453	453	
	GD-OR	226			226										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>13,096,015</b>	<b>9,354,613</b>	<b>2,597,301</b>	<b>1,144,101</b>		<b>2,281</b>	<b>2,595,020</b>	<b>2,597,301</b>		<b>1,836,184</b>	<b>1,836,184</b>	<b>2,281</b>	<b>758,836</b>	<b>761,117</b>
<b>Gas Underground Storage</b>															
1	GD-AN	227		227			227	227		161	161		66	66	
<b>Total Gas Underground Storage</b>		<b>227</b>		<b>227</b>			<b>227</b>	<b>227</b>		<b>161</b>	<b>161</b>		<b>66</b>	<b>66</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	28,856	20,645	5,700	2,511		5,700	5,700		4,033	4,033		1,667	1,667	
4	ED-AN	10,021	10,021												
	GD-OR	2,093			2,093										
<b>Total General Plant- 390200, 396200</b>		<b>40,970</b>	<b>30,666</b>	<b>5,700</b>	<b>4,604</b>		<b>5,700</b>	<b>5,700</b>		<b>4,033</b>	<b>4,033</b>		<b>1,667</b>	<b>1,667</b>	
<b>Total Amortization Expense</b>		<b>14,799,840</b>	<b>10,871,638</b>	<b>2,729,416</b>	<b>1,198,786</b>		<b>30,973</b>	<b>2,698,443</b>	<b>2,729,416</b>	<b>24,634</b>	<b>1,909,364</b>	<b>1,933,998</b>	<b>6,339</b>	<b>789,079</b>	<b>795,418</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 January 31, 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)	(286,728,897)	(286,728,897)										
	Hydro (ED-AN)	(131,257,920)	(131,257,920)										
	Other (ED-AN)	(94,022,028)	(94,022,028)										
<b>Total Electric Production</b>	<b>(512,008,845)</b>	<b>(512,008,845)</b>											
<b>Electric Transmission</b>													
	ED-AN	(194,082,701)	(194,082,701)										
<b>Total Electric Transmission</b>	<b>(194,082,701)</b>	<b>(194,082,701)</b>											
<b>Electric Distribution</b>													
	ED-AN	(76)	(76)										
	ED-ID	(165,267,982)	(165,267,982)										
	ED-WA	(264,611,269)	(264,611,269)										
<b>Total Electric Distribution</b>	<b>(429,879,327)</b>	<b>(429,879,327)</b>											
<b>Gas Underground Storage</b>													
1	GD-AN	(13,522,928)	(13,522,928)		(13,522,928)	(13,522,928)		(9,579,642)	(9,579,642)		(3,943,286)	(3,943,286)	
	GD-OR	(638,507)		(638,507)									
<b>Total Gas Underground Storage</b>	<b>(14,161,435)</b>		<b>(13,522,928)</b>	<b>(638,507)</b>		<b>(13,522,928)</b>	<b>(13,522,928)</b>		<b>(9,579,642)</b>	<b>(9,579,642)</b>		<b>(3,943,286)</b>	<b>(3,943,286)</b>
<b>Gas Distribution</b>													
6	GD-AN	(1,488,837)	(1,488,837)			(1,488,837)	(1,488,837)	(1,021,193)	(1,021,193)		(467,644)	(467,644)	
	GD-ID	(59,558,230)	(59,558,230)		(59,558,230)	(59,558,230)				(59,558,230)		(59,558,230)	
	GD-WA	(117,383,800)	(117,383,800)		(117,383,800)	(117,383,800)	(117,383,800)		(117,383,800)				
	GD-OR	(92,678,999)		(92,678,999)									
<b>Total Gas Distribution</b>	<b>(271,109,866)</b>		<b>(178,430,867)</b>	<b>(92,678,999)</b>	<b>(176,942,030)</b>	<b>(1,488,837)</b>	<b>(178,430,867)</b>	<b>(117,383,800)</b>	<b>(1,021,193)</b>	<b>(118,404,993)</b>	<b>(59,558,230)</b>	<b>(467,644)</b>	<b>(60,025,874)</b>
<b>General Plant</b>													
	ED-AN	(39,185,828)	(39,185,828)										
	ED-ID	(7,198,092)	(7,198,092)										
	ED-WA	(15,690,069)	(15,690,069)										
7,4	CD-AA	(34,382,851)	(24,599,898)	(6,790,957)	(2,991,996)	(6,790,957)	(6,790,957)	(4,805,145)	(4,805,145)		(1,985,812)	(1,985,812)	
9,4	CD-AN	(11,532,892)	(9,081,460)	(2,451,432)		(2,451,432)	(2,451,432)	(1,734,584)	(1,734,584)		(716,848)	(716,848)	
9	CD-ID	(5,250,229)	(4,134,240)	(1,115,989)		(1,115,989)	(1,115,989)			(1,115,989)		(1,115,989)	
9	CD-WA	(2,551,783)	(2,009,376)	(542,407)		(542,407)	(542,407)	(542,407)	(542,407)				
8,4	GD-AA	(1,689,213)		(1,166,942)	(522,271)	(1,166,942)	(1,166,942)	(825,705)	(825,705)		(341,237)	(341,237)	
4	GD-AN	(1,748,652)		(1,748,652)		(1,748,652)	(1,748,652)	(1,237,311)	(1,237,311)		(511,341)	(511,341)	
	GD-ID	(1,483,690)		(1,483,690)		(1,483,690)	(1,483,690)			(1,483,690)		(1,483,690)	
	GD-WA	(4,012,185)		(4,012,185)		(4,012,185)	(4,012,185)	(4,012,185)	(4,012,185)				
	GD-OR	(4,212,579)		(4,212,579)									
<b>Total General Plant</b>	<b>(128,938,063)</b>	<b>(101,898,963)</b>	<b>(19,312,254)</b>	<b>(7,726,846)</b>	<b>(7,154,271)</b>	<b>(12,157,983)</b>	<b>(19,312,254)</b>	<b>(4,554,592)</b>	<b>(8,602,745)</b>	<b>(13,157,337)</b>	<b>(2,599,679)</b>	<b>(3,555,238)</b>	<b>(6,154,917)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,550,180,237)</b>	<b>(1,237,869,836)</b>	<b>(211,266,049)</b>	<b>(101,044,352)</b>	<b>(184,096,301)</b>	<b>(27,169,748)</b>	<b>(211,266,049)</b>	<b>(121,938,392)</b>	<b>(19,203,580)</b>	<b>(141,141,972)</b>	<b>(62,157,909)</b>	<b>(7,966,168)</b>	<b>(70,124,077)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 03-10-2015 11:18 AM

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended January 31, 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	68.590%	31.410%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAAMT-12E</b>
For Twelve Months Ended January 31, 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	(8,381,087)	(8,381,087)												
Misc Intangible Plt (303000)	ED-AN	(912,881)	(912,881)												
<b>Total Production/Transmission</b>		<b>(9,293,968)</b>	<b>(9,293,968)</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	(123,095)	(123,095)												
Misc Intangible Plt (303000)	ED-WA	(28,269)	(28,269)												
<b>Total Distribution</b>		<b>(151,364)</b>	<b>(151,364)</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	(768,543)	(549,869)	(151,795)	(66,879)		(151,795)	(151,795)		(107,407)	(107,407)		(44,388)	(44,388)	
9,4	CD-AN	(68,391)	(53,854)	(14,537)			(14,537)	(14,537)		(10,286)	(10,286)		(4,251)	(4,251)	
	GD-ID	(51,425)		(51,425)			(51,425)	(51,425)				(51,425)		(51,425)	
	GD-WA	(118,776)		(118,776)			(118,776)	(118,776)	(118,776)		(118,776)				
	GD-OR	(65,153)			(65,153)										
<b>Total General Plant - 303000</b>		<b>(1,072,288)</b>	<b>(603,723)</b>	<b>(336,533)</b>	<b>(132,032)</b>		<b>(170,201)</b>	<b>(166,332)</b>	<b>(336,533)</b>	<b>(118,776)</b>	<b>(117,693)</b>	<b>(236,469)</b>	<b>(51,425)</b>	<b>(48,639)</b>	<b>(100,064)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	(25,246,676)	(18,063,239)	(4,986,471)	(2,196,966)		(4,986,471)	(4,986,471)		(3,528,327)	(3,528,327)		(1,458,144)	(1,458,144)	
9,4	CD-AN	(17,028)	(13,409)	(3,619)			(3,619)	(3,619)		(2,561)	(2,561)		(1,058)	(1,058)	
9	CD-ID	(19,223)	(15,137)	(4,086)			(4,086)	(4,086)				(4,086)		(4,086)	
	ED-AN	(340,798)	(340,798)												
	ED-ID	(13,635)	(13,635)												
	ED-WA	(1,824,635)	(1,824,635)												
8,4	GD-AA	(1,495,398)		(1,033,051)	(462,347)		(1,033,051)	(1,033,051)		(730,966)	(730,966)		(302,085)	(302,085)	
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>(28,970,151)</b>	<b>(20,270,853)</b>	<b>(6,038,754)</b>	<b>(2,660,544)</b>		<b>(6,034,668)</b>	<b>(6,038,754)</b>		<b>(4,270,010)</b>	<b>(4,270,010)</b>		<b>(1,764,658)</b>	<b>(1,768,744)</b>	
<b>Gas Underground Storage</b>															
1	GD-AN	(239,878)		(239,878)			(239,878)	(239,878)		(169,930)	(169,930)		(69,948)	(69,948)	
<b>Total Gas Underground Storage</b>		<b>(239,878)</b>		<b>(239,878)</b>			<b>(239,878)</b>	<b>(239,878)</b>		<b>(169,930)</b>	<b>(169,930)</b>		<b>(69,948)</b>	<b>(69,948)</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	(219,109)	(156,766)	(43,276)	(19,067)		(43,276)	(43,276)		(30,621)	(30,621)		(12,655)	(12,655)	
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	(64,997)	(64,997)												
	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>(409,516)</b>	<b>(342,575)</b>	<b>(47,874)</b>	<b>(19,067)</b>		<b>(4,598)</b>	<b>(43,276)</b>	<b>(47,874)</b>	<b>(3,634)</b>	<b>(30,621)</b>	<b>(34,255)</b>	<b>(964)</b>	<b>(12,655)</b>	<b>(13,619)</b>
<b>Total Accumulated Amortization</b>		<b>(40,137,165)</b>	<b>(30,662,483)</b>	<b>(6,663,039)</b>	<b>(2,811,643)</b>		<b>(174,799)</b>	<b>(6,484,154)</b>	<b>(6,663,039)</b>	<b>(122,410)</b>	<b>(4,588,254)</b>	<b>(4,710,664)</b>	<b>(52,389)</b>	<b>(1,895,900)</b>	<b>(1,952,375)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-12E</b>
For Twelve Months Ended January 31, 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 January 31, 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
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	849,864	0	0	0	0	0	0	0	0	849,864	0	849,864
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,110	0	0	2,818,315	2,818,315	0	0	778,014	778,014	0	342,781	342,781
9		CD-WA / ID / AN	1,205,949	370,656	344,288	234,669	949,613	100,054	92,936	63,346	256,336	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,870,751</b>	<b>384,267</b>	<b>706,567</b>	<b>3,075,758</b>	<b>4,166,592</b>	<b>577,218</b>	<b>92,936</b>	<b>841,360</b>	<b>1,511,514</b>	<b>849,864</b>	<b>342,781</b>	<b>1,192,645</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,493,217	1,441,940	2,163,542	3,887,735	7,493,217	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,235,182	0	0	0	0	2,235,182	0	0	2,235,182	0	0	0
99		GD-OR / AS	3,526,733	0	0	0	0	0	0	0	0	3,526,733	0	3,526,733
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	77,233,649	0	0	55,258,359	55,258,359	0	0	15,254,418	15,254,418	0	6,720,872	6,720,872
9		CD-WA / ID / AN	21,941,773	5,557,254	4,477,973	7,242,603	17,277,830	1,500,114	1,208,775	1,955,054	4,663,943	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>112,430,554</b>	<b>6,999,194</b>	<b>6,641,515</b>	<b>66,388,697</b>	<b>80,029,406</b>	<b>3,735,296</b>	<b>1,208,775</b>	<b>17,209,472</b>	<b>22,153,543</b>	<b>3,526,733</b>	<b>6,720,872</b>	<b>10,247,605</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,875,201	3,238,891	14,649	5,621,661	8,875,201	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	617,983	0	0	0	0	0	0	426,915	426,915	0	191,068	191,068
7		CD-AA	45,134,094	0	0	32,292,090	32,292,090	0	0	8,914,435	8,914,435	0	3,927,569	3,927,569
9		CD-WA / ID / AN	207,138	30,366	57,102	75,641	163,109	8,197	15,414	20,418	44,029	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>54,841,066</b>	<b>3,269,257</b>	<b>71,751</b>	<b>37,989,392</b>	<b>41,330,400</b>	<b>8,197</b>	<b>15,414</b>	<b>9,368,418</b>	<b>9,392,029</b>	<b>0</b>	<b>4,118,637</b>	<b>4,118,637</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	30,171,105	14,430,862	5,132,775	10,607,468	30,171,105	0	0	0	0	0	0	0
99		GD-WA / ID / AN	9,448,904	0	0	0	0	6,204,733	1,893,652	1,350,519	9,448,904	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	405,567	405,567	0	0	111,959	111,959	0	49,328	49,328
9		CD-WA / ID / AN	5,806,420	1,727,192	888,888	1,956,127	4,572,207	466,235	239,945	528,033	1,234,213	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>48,874,390</b>	<b>16,158,054</b>	<b>6,021,663</b>	<b>12,969,162</b>	<b>35,148,879</b>	<b>6,670,968</b>	<b>2,133,597</b>	<b>1,990,511</b>	<b>10,795,076</b>	<b>2,881,107</b>	<b>49,328</b>	<b>2,930,435</b>



RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended January 31, 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
	393000	Stores Equipment											
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,966,538	110,869	137,772	2,087,329	2,335,970	29,928	37,190	563,450	630,568	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,508,542</b>	<b>121,608</b>	<b>152,517</b>	<b>2,462,351</b>	<b>2,736,476</b>	<b>114,199</b>	<b>37,190</b>	<b>563,450</b>	<b>714,839</b>	<b>57,227</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
99		GD-WA / ID / AN	2,709,811	0	0	0	0	1,977,244	371,101	361,466	2,709,811	0	0
99		GD-OR / AS	985,838	0	0	0	0	0	0	0	985,838	0	985,838
8		GD-AA	2,287,317	0	0	0	0	0	0	1,580,124	1,580,124	0	707,193
7		CD-AA	9,611,625	0	0	6,876,829	6,876,829	0	0	1,898,392	1,898,392	0	836,404
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
		<b>TOTAL ACCOUNT</b>	<b>19,855,443</b>	<b>993,357</b>	<b>1,064,363</b>	<b>8,813,885</b>	<b>10,871,605</b>	<b>1,982,950</b>	<b>577,775</b>	<b>3,893,678</b>	<b>6,454,403</b>	<b>985,838</b>	<b>1,543,597</b>
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	678,930	224,764	44,361	409,805	678,930	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
99		GD-OR / AS	111,504	0	0	0	0	0	0	0	111,504	0	111,504
8		GD-AA	239,896	0	0	0	0	0	0	165,725	165,725	0	74,171
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950
9		CD-WA / ID / AN	72,330	3,444	1,099	52,412	56,955	930	297	14,148	15,375	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,641,602</b>	<b>228,208</b>	<b>45,460</b>	<b>716,683</b>	<b>990,351</b>	<b>30,173</b>	<b>9,834</b>	<b>394,619</b>	<b>434,626</b>	<b>111,504</b>	<b>105,121</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended January 31, 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
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	34,625,310	16,145,055	10,102,044	8,378,211	34,625,310	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	554,036	0	0	396,396	396,396	0	0	109,428	109,428	0	48,212	48,212
9		CD-WA / ID / AN	1,620,569	257,365	408,046	610,690	1,276,101	69,473	110,147	164,848	344,468	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>41,308,997</b>	<b>16,402,420</b>	<b>10,510,090</b>	<b>9,385,297</b>	<b>36,297,807</b>	<b>2,779,409</b>	<b>1,034,965</b>	<b>1,104,770</b>	<b>4,919,144</b>	<b>43,834</b>	<b>48,212</b>	<b>92,046</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	57,723,538	11,087,194	4,227,777	42,408,567	57,723,538	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	31,284,312	0	0	22,382,987	22,382,987	0	0	6,178,964	6,178,964	0	2,722,361	2,722,361
9		CD-WA / ID / AN	12,537,987	506,583	3,191,947	6,174,382	9,872,912	136,746	861,628	1,666,701	2,665,075	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>105,024,502</b>	<b>11,593,777</b>	<b>7,419,724</b>	<b>70,965,936</b>	<b>89,979,437</b>	<b>835,954</b>	<b>1,417,322</b>	<b>8,531,602</b>	<b>10,784,878</b>	<b>1,230,831</b>	<b>3,029,356</b>	<b>4,260,187</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	412,374	0	0	295,041	295,041	0	0	81,448	81,448	0	35,885	35,885
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>505,617</b>	<b>3,926</b>	<b>2,299</b>	<b>377,571</b>	<b>383,796</b>	<b>1,060</b>	<b>0</b>	<b>82,509</b>	<b>83,569</b>	<b>2,367</b>	<b>35,885</b>	<b>38,252</b>
		<b>TOTAL GENERAL PLANT</b>	<b>394,861,464</b>	<b>56,154,068</b>	<b>32,635,949</b>	<b>213,144,732</b>	<b>301,934,749</b>	<b>16,735,424</b>	<b>6,527,808</b>	<b>43,980,389</b>	<b>67,243,621</b>	<b>9,689,305</b>	<b>15,993,789</b>	<b>25,683,094</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 January 31, 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	10,439,317	153,179	0	10,286,138	10,439,317	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>21,129,765</b>	<b>153,179</b>	<b>0</b>	<b>16,782,759</b>	<b>16,935,938</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	6,877,190	5,260,483	23,524	1,593,183	6,877,190	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	2,436,151	0	0	0	0	0	0	1,682,942	1,682,942	0
7		CD-AA	56,987,392	0	0	40,772,769	40,772,769	0	0	11,255,580	11,255,580	0
9		CD-WA / ID / AN	100,830	0	42,245	37,153	79,398	0	11,403	10,029	21,432	0
		<b>TOTAL ACCOUNT</b>	<b>66,401,563</b>	<b>5,260,483</b>	<b>65,769</b>	<b>42,403,105</b>	<b>47,729,357</b>	<b>0</b>	<b>11,403</b>	<b>12,948,551</b>	<b>12,959,954</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	4,495,136	0	0	3,216,135	3,216,135	0	0	887,834	887,834	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,507,893</b>	<b>0</b>	<b>0</b>	<b>3,216,135</b>	<b>3,216,135</b>	<b>0</b>	<b>0</b>	<b>899,360</b>	<b>899,360</b>	<b>1,231</b>
	<b>TOTAL</b>		<b>92,039,221</b>	<b>5,413,662</b>	<b>65,769</b>	<b>62,401,999</b>	<b>67,881,430</b>	<b>1,022,594</b>	<b>192,440</b>	<b>15,640,409</b>	<b>16,855,443</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 January 31, 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	(49,850,206)	(35,666,327)	(9,845,914)	(4,337,965)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(2,025,862)	(1,595,245)	(430,617)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(52,422,462)</u>	<u>(37,652,501)</u>	<u>(10,384,449)</u>	<u>(4,385,512)</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	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12E</b>
For Twelve Months Ended January 31, 2015	
Ending Balance Basis	

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	1,377,929	751,462		2,129,391		751,462			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,199,056	653,913		1,852,969		653,913			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,627,858	7,639,908	2,313,064	26,580,830		6,104,709		1,535,199	2,313,064
1	154300 PLANT MATERIALS & OPER SUP-CS2	571,533	311,689		883,222		311,689			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,663,960	907,451		2,571,411		907,451			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	(595)	(273)	(83)	(951)		(218)		(55)	(83)
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(6,850)	(3,147)	(953)	(10,950)		(2,515)		(632)	(953)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,473	677	205	2,355		541		136	205
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	95,618,885			95,618,885	72,700,326		22,918,559		
<b>TOTAL</b>		<b>117,053,249</b>	<b>10,261,680</b>	<b>2,312,233</b>	<b>129,627,162</b>	<b>72,700,326</b>	<b>8,727,032</b>	<b>22,918,559</b>	<b>1,534,648</b>	<b>2,312,233</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						