

<b>RESULTS OF OPERATIONS</b>	<b>Report ID: G-ROR-12E</b>
<b>GAS RATE OF RETURN</b>	
For Twelve Months Ended January 31, 2014 Ending Balance Basis	

**AVISTA UTILITIES**

<b>Ref/Basis</b>	<b>Account</b>	<b>Description</b>	<b>System</b>	<b>Washington</b>	<b>Idaho</b>
G-OPS		Gas Net Operating Income (Loss)	23,271,802	14,035,245	9,236,557
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	23,271,802	14,035,245	9,236,557
G-APL		Gas Net Adjusted Rate Base	344,901,152	231,464,226	113,436,926
		<b>RATE OF RETURN</b>	<b>6.747%</b>	<b>6.064%</b>	<b>8.142%</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.

<b>RESULTS OF OPERATIONS</b>			<b>Report ID: G-ALL-12E</b>
<b>GAS ALLOCATION PERCENTAGES</b>			
For Twelve Months Ended January 31, 2014 Ending Balance Basis			

**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	1-01-2014 thru 01-31-2014	228,659 <b>100.000%</b>	151,826 <b>66.398%</b>	76,833 <b>33.602%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	02-01-2013 thru 01-31-2014	11,454,864 <b>100.000%</b>	7,941,202 <b>69.326%</b>	3,513,662 <b>30.674%</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		<b>11,573,942</b>	<b>9,812,285</b>	<b>1,761,657</b>
		Percentage		<b>100.000%</b>	<b>84.779%</b>	<b>15.221%</b>
		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		<b>10,109,676</b>	<b>7,190,787</b>	<b>2,918,889</b>
		Percentage		<b>100.000%</b>	<b>71.128%</b>	<b>28.872%</b>
		Total Number of Customers		228,433	151,676	76,757
		Percentage		<b>100.000%</b>	<b>66.398%</b>	<b>33.602%</b>
		Total Direct Plant		342,298,034	227,409,225	114,888,809
		Percentage		<b>100.000%</b>	<b>66.436%</b>	<b>33.564%</b>
4		Total Four Factor Allocators Percent		<b>400.000%</b>	<b>288.741%</b>	<b>111.259%</b>
				<b>100.000%</b>	<b>72.185%</b>	<b>27.815%</b>

<b>RESULTS OF OPERATIONS</b>	<b>Report ID: G-ALL-12E</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended January 31, 2014 Ending Balance Basis	

**AVISTA UTILITIES**

6	<b>Input</b> Actual Therms Purchased Percent	<b>1-01-2014 thru 01-31-2014</b>	<b>253,578,446</b> <b>100.000%</b>	<b>176,194,424</b> <b>69.483%</b>	<b>77,384,022</b> <b>30.517%</b>	
7	<b>Input</b> Elec/Gas North/Oregon 4-Factor Direct O & M Accts 500 - 894 Direct O & M Accts 901 - 935 Direct O & M Accts 901 - 905 Utility 9 Only Adjustments <b>Total</b> Percentage  Direct Labor Accts 500 - 894 Direct Labor Accts 901 - 935 Direct Labor Accts 901 - 905 Utility 9 Only <b>Total</b> Percentage  Number of Customers at Percentage  Net Direct Plant Percentage  <b>Total Percentages</b> Average (CD AA)	<b>01-01-2013 thru 12-31-2013</b>	<b>Total</b> <b>68,495,470</b> <b>36,950,340</b> <b>4,724,966</b> <b>0</b> <b>110,170,776</b> <b>100.000%</b>	<b>Electric</b> <b>58,058,286</b> <b>26,569,475</b> <b>3,236,437</b> <b>0</b> <b>87,864,198</b> <b>79.753%</b>	<b>Gas North</b> <b>6,367,532</b> <b>7,224,117</b> <b>1,488,529</b> <b>XXXXXX</b> <b>15,080,178</b> <b>13.688%</b>	<b>Oregon Gas</b> <b>4,069,652</b> <b>3,156,748</b> <b>XXXXXX</b> <b>7,226,400</b> <b>6.559%</b>
			<b>67,800,135</b> <b>5,560,307</b> <b>10,134,217</b> <b>83,494,659</b> <b>100.000%</b>	<b>51,352,909</b> <b>3,408,229</b> <b>6,671,977</b> <b>61,433,115</b> <b>73.578%</b>	<b>11,789,527</b> <b>269,466</b> <b>3,462,240</b> <b>15,521,233</b> <b>18.589%</b>	<b>4,657,699</b> <b>1,882,612</b> <b>XXXXXX</b> <b>6,540,311</b> <b>7.833%</b>
			<b>692,224</b> <b>100.000%</b>	<b>366,305</b> <b>52.917%</b>	<b>228,433</b> <b>33.000%</b>	<b>97,486</b> <b>14.083%</b>
			<b>2,661,279,881</b> <b>100.000%</b>	<b>2,100,079,490</b> <b>78.912%</b>	<b>372,868,631</b> <b>14.011%</b>	<b>188,331,760</b> <b>7.077%</b>
			<b>400.000%</b> <b>100.000%</b>	<b>285.160%</b> <b>71.290%</b>	<b>79.288%</b> <b>19.822%</b>	<b>35.552%</b> <b>8.888%</b>

<b>RESULTS OF OPERATIONS</b>	<b>Report ID: G-ALL-12E</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended January 31, 2014 Ending Balance Basis	

**AVISTA UTILITIES**

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	0	6,009,988	3,841,137
	Direct O & M Accts 901 - 935		10,008,419	0	6,964,929	3,043,490
	Direct O & M Accts 901 - 905 Utility 9 Only		1,488,529	0	1,488,529	XXXXXX
	<b>Total</b>		<b>21,348,073</b>	<b>0</b>	<b>14,463,446</b>	<b>6,884,627</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>67.751%</b>	<b>32.249%</b>
	 Direct Labor Accts 580 - 894		 12,458,854	 0	 8,930,624	 3,528,230
	Direct Labor Accts 901 - 935		1,855,548	0	232,337	1,623,211
	Direct Labor Accts 901 - 905 Utility 9 Only		3,462,240	0	3,462,240	XXXXXX
	<b>Total</b>		<b>17,776,642</b>	<b>0</b>	<b>12,625,201</b>	<b>5,151,441</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.021%</b>	<b>28.979%</b>
	 Number of Customers at		 325,919	 0	 228,433	 97,486
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.089%</b>	<b>29.911%</b>
	 Net Direct Plant		 552,816,448	 0	 365,235,362	 187,581,086
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>66.068%</b>	<b>33.932%</b>
	 Total Percentages		 400.000%	 0.000%	 274.929%	 125.071%
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.732%</b>	<b>31.268%</b>

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Input	Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
	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
	<b>Total</b>		<b>98,276,670</b>	<b>84,627,761</b>	<b>13,648,909</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>86.112%</b>	<b>13.888%</b>	<b>0.000%</b>
	 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
	<b>Total</b>		<b>66,937,242</b>	<b>54,761,138</b>	<b>12,176,104</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>81.810%</b>	<b>18.190%</b>	<b>0.000%</b>

<b>RESULTS OF OPERATIONS</b>	<b>Report ID: G-ALL-12E</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended January 31, 2014 Ending Balance Basis	

**AVISTA UTILITIES**

Number of Customers at Percentage	<b>594,738</b>	<b>366,305</b>	<b>228,433</b>	<b>0</b>
	<b>100.000%</b>	<b>61.591%</b>	<b>38.409%</b>	<b>0.000%</b>
Net Direct Plant Percentage	<b>2,443,285,624</b>	<b>2,078,050,262</b>	<b>365,235,362</b>	<b>0</b>
	<b>100.000%</b>	<b>85.051%</b>	<b>14.949%</b>	<b>0.000%</b>
Total Percentages	<b>400.000%</b>	<b>314.564%</b>	<b>85.436%</b>	<b>0.000%</b>
Average (CD AN/ID/WA)	<b>100.000%</b>	<b>78.641%</b>	<b>21.359%</b>	<b>0.000%</b>

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<b>RESULTS OF OPERATIONS</b>	<b>Report ID: G-ALL-12E</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended January 31, 2014 Ending Balance Basis	

**AVISTA UTILITIES**

			<b>Total</b>	<b>Electric</b>	<b>Gas North</b>	<b>Oregon Gas</b>
JP	Gas North/Oregon JP Factor %	01-01-2013 thru 12-31-2013	<b>100.000%</b>	<b>0.000%</b>	<b>80.700%</b>	<b>19.300%</b>
			<b>System</b>	<b>Washington</b>	<b>Idaho</b>	
10	Actual Annual Throughput Percent	01-01-2013 thru 12-31-2013	250,528,153	173,901,125	76,627,028	
			<b>100.000%</b>	<b>69.414%</b>	<b>30.586%</b>	
11	Book Depreciation Percent	02-01-2013 thru 01-31-2014	15,853,797	10,756,853	5,096,944	
			<b>100.000%</b>	<b>67.850%</b>	<b>32.150%</b>	
12	Net Gas Plant (before DFTT) Percent	1-01-2014 thru 01-31-2014	406,237,071	273,914,699	132,322,372	
			<b>100.000%</b>	<b>67.427%</b>	<b>32.573%</b>	
13	G-PLT Net Gas General Plant Percent	1-01-2014 thru 01-31-2014	46,392,281	34,281,429	12,110,852	
			<b>100.000%</b>	<b>73.895%</b>	<b>26.105%</b>	
14	Net Allocated Schedule M's Percent	02-01-2013 thru 01-31-2014	-18,521,913	-12,307,273	-6,214,640	
			<b>100.000%</b>	<b>66.447%</b>	<b>33.553%</b>	
99	Input Not Allocated		<b>0.000%</b>	<b>0.000%</b>	<b>0.000%</b>	

STATE OF OPERATIONS	Report ID:
RATING STATEMENT	G-OPS-12E
Months Ended January 31, 2014	
ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	146,482,736	0	146,482,736	101,352,263	0	101,352,263	45,130,473	0	45,130,473
99	4812XX	Commercial - Firm & Interruptible	73,716,206	0	73,716,206	51,989,315	0	51,989,315	21,726,891	0	21,726,891
99	4813XX	Industrial-Firm	3,203,093	0	3,203,093	1,713,862	0	1,713,862	1,489,231	0	1,489,231
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	311,835	0	311,835	276,894	0	276,894	34,941	0	34,941
99	499XXX	Unbilled Revenue	(1,028,501)	0	(1,028,501)	(740,317)	0	(740,317)	(288,184)	0	(288,184)
		TOTAL SALES TO ULTIMATE CUSTOMERS	222,685,369	0	222,685,369	154,592,017	0	154,592,017	68,093,352	0	68,093,352
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	96,728,877	0	96,728,877	66,331,921	0	66,331,921	30,396,956	0	30,396,956
4	488000	Miscellaneous Service Revenues	24,801	0	24,801	13,159	0	13,159	11,642	0	11,642
99	489300	Transportation For Others	4,479,604	0	4,479,604	4,042,047	0	4,042,047	437,557	0	437,557
99	493000	Rent from Gas Property	2,317	0	2,317	2,265	0	2,265	52	0	52
4	495000	Other Gas Revenues	6,047,834	419,294	6,467,128	4,153,034	302,667	4,455,701	1,894,800	116,627	2,011,427
99	496100	Provision for Rate Refund	(443,418)	0	(443,418)	0	0	0	(443,418)	0	(443,418)
		TOTAL OTHER OPERATING REVENUES	106,840,015	419,294	107,259,309	74,542,426	302,667	74,845,093	32,297,589	116,627	32,414,216
		TOTAL GAS REVENUES	329,525,384	419,294	329,944,678	229,134,443	302,667	229,437,110	100,390,941	116,627	100,507,568
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	216,092,908	0	216,092,908	148,415,965	0	148,415,965	67,676,943	0	67,676,943
99	808XXX	Net Natural Gas Storage Transactions	(3,320,044)	0	(3,320,044)	(1,673,538)	0	(1,673,538)	(1,646,506)	0	(1,646,506)
99	811000	Gas Used for Products Extraction	(1,015,138)	0	(1,015,138)	(699,592)	0	(699,592)	(315,546)	0	(315,546)
10	813000	Other Gas Expenses	0	1,211,042	1,211,042	0	840,633	840,633	0	370,409	370,409
99	813010	Gas Technology Institute (GTI) Expenses	106,080	0	106,080	75,794	0	75,794	30,286	0	30,286
		TOTAL PRODUCTION EXPENSES	211,863,806	1,211,042	213,074,848	146,118,629	840,633	146,959,262	65,745,177	370,409	66,115,586
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	17,361	17,361	0	12,200	12,200	0	5,161	5,161
1	824000	Other Expenses	0	602,991	602,991	0	423,722	423,722	0	179,269	179,269
1	837000	Other Equipment	0	540,963	540,963	0	380,135	380,135	0	160,828	160,828
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,161,315	1,161,315	0	816,057	816,057	0	345,258	345,258
G-DEPX		Depreciation Expense- Underground Storage	0	541,611	541,611	0	380,590	380,590	0	161,021	161,021
G-AMTX		Amortization Expense- Underground Storage	0	228	228	0	160	160	0	68	68
G-OTX		Taxes Other Than FIT	0	240,786	240,786	0	169,200	169,200	0	71,586	71,586
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	782,625	782,625	0	549,950	549,950	0	232,675	232,675
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,943,940	1,943,940	0	1,366,007	1,366,007	0	577,933	577,933

STATEMENTS OF OPERATIONS		Report ID:
RATING STATEMENT		G-OPS-12E
Months Ended January 31, 2014		
ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION</b>											
3	870000	Supervision & Engineering	259,113	1,303,813	1,562,926	214,442	903,881	1,118,323	44,671	399,932	444,603
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,409,342	1,037,788	3,447,130	1,775,658	719,457	2,495,115	633,684	318,331	952,015
3	875000	Measuring & Reg Sta Exp-General	143,493	0	143,493	90,191	0	90,191	53,302	0	53,302
3	876000	Measuring & Reg Sta Exp-Industrial	2,607	0	2,607	1,836	0	1,836	771	0	771
3	877000	Measuring & Reg Sta Exp-City Gate	105,010	69	105,079	50,058	48	50,106	54,952	21	54,973
3	878000	Meter & House Regulator Expenses	681,044	0	681,044	543,935	0	543,935	137,109	0	137,109
3	879000	Customer Installation Expenses	1,814,863	67,464	1,882,327	1,122,724	46,770	1,169,494	692,139	20,694	712,833
3	880000	Other Expenses	1,331,042	697,586	2,028,628	851,223	483,608	1,334,831	479,819	213,978	693,797
3	881000	Rents	0	32,150	32,150	0	22,288	22,288	0	9,862	9,862
<b>MAINTENANCE</b>											
3	885000	Supervision & Engineering	145,998	2,406	148,404	60,952	1,668	62,620	85,046	738	85,784
3	887000	Mains	1,827,049	901	1,827,950	1,347,770	625	1,348,395	479,279	276	479,555
3	889000	Measuring & Reg Sta Exp-General	223,903	0	223,903	142,951	0	142,951	80,952	0	80,952
3	890000	Measuring & Reg Sta Exp-Industrial	175,053	0	175,053	89,028	0	89,028	86,025	0	86,025
3	891000	Measuring & Reg Sta Exp-City Gate	86,698	0	86,698	42,274	0	42,274	44,424	0	44,424
3	892000	Services	1,520,865	21,928	1,542,793	1,113,547	15,202	1,128,749	407,318	6,726	414,044
3	893000	Meters & House Regulators	729,935	795,097	1,525,032	495,764	551,209	1,046,973	234,171	243,888	478,059
3	894000	Other Equipment	(1,151)	188,624	187,473	(1,151)	130,765	129,614	0	57,859	57,859
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			<b>11,454,864</b>	<b>4,147,826</b>	<b>15,602,690</b>	<b>7,941,202</b>	<b>2,875,521</b>	<b>10,816,723</b>	<b>3,513,662</b>	<b>1,272,305</b>	<b>4,785,967</b>
G-DEPX		Depreciation Expense-Distribution	11,921,907	62,499	11,984,406	7,940,373	43,426	7,983,799	3,981,534	19,073	4,000,607
G-OTX		Taxes Other Than FIT	16,497,046	0	16,497,046	13,847,600	0	13,847,600	2,649,446	0	2,649,446
<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>			<b>28,418,953</b>	<b>62,499</b>	<b>28,481,452</b>	<b>21,787,973</b>	<b>43,426</b>	<b>21,831,399</b>	<b>6,630,980</b>	<b>19,073</b>	<b>6,650,053</b>
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>39,873,817</b>	<b>4,210,325</b>	<b>44,084,142</b>	<b>29,729,175</b>	<b>2,918,947</b>	<b>32,648,122</b>	<b>10,144,642</b>	<b>1,291,378</b>	<b>11,436,020</b>
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	224,154	224,154	0	148,834	148,834	0	75,320	75,320
2	902000	Meter Reading Expenses	1,910,998	71,991	1,982,989	1,673,777	47,801	1,721,578	237,221	24,190	261,411
G-903	903XXX	Customer Records & Collection Expenses	1,135,350	4,287,755	5,423,105	777,968	2,846,984	3,624,952	357,382	1,440,771	1,798,153
2	904000	Uncollectible Accounts	347	1,595,343	1,595,690	0	1,059,276	1,059,276	347	536,067	536,414
2	905000	Misc Customer Accounts	0	156,337	156,337	0	103,805	103,805	0	52,532	52,532
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>3,046,695</b>	<b>6,335,580</b>	<b>9,382,275</b>	<b>2,451,745</b>	<b>4,206,700</b>	<b>6,658,445</b>	<b>594,950</b>	<b>2,128,880</b>	<b>2,723,830</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	5,693,950	188,881	5,882,831	5,638,565	125,413	5,763,978	55,385	63,468	118,853
2	909000	Advertising	7,139	670,301	677,440	3,886	445,066	448,952	3,253	225,235	228,488
2	910000	Misc Customer Service & Info Exp	0	123,553	123,553	0	82,037	82,037	0	41,516	41,516
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>5,701,089</b>	<b>982,735</b>	<b>6,683,824</b>	<b>5,642,451</b>	<b>652,516</b>	<b>6,294,967</b>	<b>58,638</b>	<b>330,219</b>	<b>388,857</b>



STATEMENTS OF OPERATIONS	Report ID:
<b>RATING STATEMENT</b>	<b>G-OPS-12E</b>
12 Months Ended January 31, 2014	
Original Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>SALES EXPENSES:</b>									
2	912000	Demonstrating & Selling Expenses	0	4,463	4,463	0	2,963	2,963	0	1,500	1,500
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>4,463</b>	<b>4,463</b>	<b>0</b>	<b>2,963</b>	<b>2,963</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	115,828	5,956,762	6,072,590	76,553	4,299,889	4,376,442	39,275	1,656,873	1,696,148
4	921000	Office Supplies & Expenses	251	1,071,184	1,071,435	251	773,234	773,485	0	297,950	297,950
4	922000	Admin. Expenses Transferred - Credit	0	(16,278)	(16,278)	0	(11,750)	(11,750)	0	(4,528)	(4,528)
4	923000	Outside Services Employed	0	2,739,712	2,739,712	0	1,977,661	1,977,661	0	762,051	762,051
4	924000	Property Insurance Premium	0	331,498	331,498	0	239,292	239,292	0	92,206	92,206
4	925XXX	Injuries and Damages	6,384	1,372,983	1,379,367	6,342	991,088	997,430	42	381,895	381,937
4	926XXX	Employee Pensions and Benefits	0	251,992	251,992	0	181,900	181,900	0	70,092	70,092
4	928000	Regulatory Commission Expenses	702,823	295,053	997,876	489,063	212,984	702,047	213,760	82,069	295,829
4	930000	Miscellaneous General Expenses	42,689	945,948	988,637	28,347	682,833	711,180	14,342	263,115	277,457
4	931000	Rents	10,018	201,239	211,257	9,504	145,264	154,768	514	55,975	56,489
4	935000	Maintenance of General Plant	400,619	1,882,152	2,282,771	313,501	1,358,631	1,672,132	87,118	523,521	610,639
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>1,278,612</b>	<b>15,032,245</b>	<b>16,310,857</b>	<b>923,561</b>	<b>10,851,026</b>	<b>11,774,587</b>	<b>355,051</b>	<b>4,181,219</b>	<b>4,536,270</b>
G-DEPX		Depreciation Expense-General Plant	361,527	2,966,255	3,327,782	251,274	2,141,191	2,392,465	110,253	825,064	935,317
G-AMTX		Amortization Expense - General Plant - 303000	27,687	53,747	81,434	23,629	38,797	62,426	4,058	14,950	19,008
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	1,814	2,100,677	2,102,491	0	1,516,374	1,516,374	1,814	584,303	586,117
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	5,720	5,720	0	4,129	4,129	0	1,591	1,591
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	194,637	0	194,637	194,637	0	194,637	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	(2,469)	0	(2,469)	(2,469)	0	(2,469)	0	0	0
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>583,196</b>	<b>5,126,399</b>	<b>5,709,595</b>	<b>467,071</b>	<b>3,700,491</b>	<b>4,167,562</b>	<b>116,125</b>	<b>1,425,908</b>	<b>1,542,033</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>1,861,808</b>	<b>20,158,644</b>	<b>22,020,452</b>	<b>1,390,632</b>	<b>14,551,517</b>	<b>15,942,149</b>	<b>471,176</b>	<b>5,607,127</b>	<b>6,078,303</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>262,347,215</b>	<b>34,846,729</b>	<b>297,193,944</b>	<b>185,332,632</b>	<b>24,539,283</b>	<b>209,871,915</b>	<b>77,014,583</b>	<b>10,307,446</b>	<b>87,322,029</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>32,750,734</b>			<b>19,565,195</b>			<b>13,185,539</b>
G-FIT		FEDERAL INCOME TAX			6,658,194			3,395,973			3,262,221
G-FIT		DEFERRED FEDERAL INCOME TAX			2,860,014			2,157,534			702,480
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(39,276)			(23,557)			(15,719)
		<b>GAS NET OPERATING INCOME (LOSS)</b>			<b>23,271,802</b>			<b>14,035,245</b>			<b>9,236,557</b>

STATEMENTS OF OPERATIONS	Report ID:
PERFORMANCE RATING STATEMENT	G-OPS-12E
12 Months Ended January 31, 2014	
Operating Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
LOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			70.270%				29.730%
G-ALL	2	Number of Customers		100.000%			66.398%				33.602%
G-ALL	3	Direct Distribution Operating Expense		100.000%			69.326%				30.674%
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-804-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	150,446,394	0	150,446,394	103,489,553	0	103,489,553	46,956,841	0	46,956,841
1	804001	Pipeline Demand Costs	25,611,901	0	25,611,901	17,941,327	0	17,941,327	7,670,574	0	7,670,574
1	804002	Transport Variable Charges	955,728	0	955,728	669,969	0	669,969	285,759	0	285,759
6	804010	Gas Costs - Fixed Hedge	20,657	0	20,657	18,450	0	18,450	2,207	0	2,207
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	240,851	0	240,851	164,180	0	164,180	76,671	0	76,671
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	2,843,982	0	2,843,982	1,987,715	0	1,987,715	856,267	0	856,267
6	804700	Gas Costs - Offsystem Bookout	880,407	0	880,407	595,031	0	595,031	285,376	0	285,376
6	804711	Gas Costs - Offsystem Bookout Offset	(880,407)	0	(880,407)	(595,031)	0	(595,031)	(285,376)	0	(285,376)
6	804730	Gas Costs - Intracompany LDC Gas	33,169,064	0	33,169,064	22,737,289	0	22,737,289	10,431,775	0	10,431,775
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(3,050,336)	0	(3,050,336)	(2,427,048)	0	(2,427,048)	(623,288)	0	(623,288)
99	805111	Amortize ID Holdback	(607,342)	0	(607,342)	0	0	0	(607,342)	0	(607,342)
99	805120	Gas Expense - Rate Deferrals	6,462,009	0	6,462,009	3,834,530	0	3,834,530	2,627,479	0	2,627,479
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>216,092,908</b>	<b>0</b>	<b>216,092,908</b>	<b>148,415,965</b>	<b>0</b>	<b>148,415,965</b>	<b>67,676,943</b>	<b>0</b>	<b>67,676,943</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	69.483%	30.517%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	<b>Report ID:</b>
<b>ALLOCATION OF ACCOUNT 903</b>	<b>G-903-12E</b>
For Twelve Months Ended January 31, 2014	
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	1,135,350	4,287,755	5,423,105	777,968	2,846,984	3,624,952	357,382	1,440,771	1,798,153
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
<b>Total Account 903</b>			<b>1,135,350</b>	<b>4,287,755</b>	<b>5,423,105</b>	<b>777,968</b>	<b>2,846,984</b>	<b>3,624,952</b>	<b>357,382</b>	<b>1,440,771</b>	<b>1,798,153</b>

**ALLOCATION RATIOS:**

G-ALL	2	Number of Customers	100.000%	66.398%	33.602%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.427%	32.573%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	220,704	188,881	409,585	165,319	125,413	290,732	55,385	63,468	118,853
99	908600	Public Purpose Tariff Rider Expense Offset	5,405,628	0	5,405,628	5,405,628	0	5,405,628	0	0	0
99	908610	Limited Income Tax Refund Program	167,488	0	167,488	167,488	0	167,488	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(99,870)	0	(99,870)	(99,870)	0	(99,870)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
<b>Total Account 908</b>			<b>5,693,950</b>	<b>188,881</b>	<b>5,882,831</b>	<b>5,638,565</b>	<b>125,413</b>	<b>5,763,978</b>	<b>55,385</b>	<b>63,468</b>	<b>118,853</b>

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.398%	33.602%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	<b>Report ID: G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
<b>For Twelve Months Ended January 31, 2014</b>	
<b>Ending Balance Basis</b>	

**AVISTA UTILITIES**

<b>Ref/Basis</b>	<b>Description</b>	<b>System</b>	<b>Washington</b>	<b>Idaho</b>
	<b>Debt</b>			
<b>1</b>	<b>Capital Structure - Debt Ratio</b>		<b>53.83%</b>	<b>53.83%</b>
<b>2</b>	<b>Cost of Debt</b>		<b>5.514%</b>	<b>5.582%</b>
	<b>Total Cost of Debt</b>		<b>2.968%</b>	<b>3.005%</b>
	<b>Total Weighted Cost</b>		<b>2.968%</b>	<b>3.005%</b>
<b>G-APL</b>	<b>Net Rate Base</b>	<b>344,901,152</b>	<b>231,464,226</b>	<b>113,436,926</b>
	<b>Interest Deduction for FIT Calculation</b>	<b>10,278,638</b>	<b>6,869,858</b>	<b>3,408,780</b>
<b>1</b>	<b>AMA Actual Debt Ratio</b>			
<b>2</b>	<b>AMA Actual Debt Cost</b>			

RESULTS OF OPERATIONS		Report ID: G-FIT-12E	AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS For Twelve Months Ended January 31, 2014 Ending Balance Basis			System	Washington	Idaho
Ref/Basis	Description				
	<b>Calculation of Taxable Operating Income:</b>				
G-OPS	Operating Revenue	329,944,678	229,437,110	100,507,568	
G-OPS	Operating & Maintenance Expense	262,220,272	183,323,004	78,897,268	
G-OPS	Book Deprec/Amort and Reg Amortizations	18,235,840	12,532,111	5,703,729	
G-OTX	Taxes Other than FIT	16,737,832	14,016,800	2,721,032	
	Net Operating Income Before FIT	32,750,734	19,565,195	13,185,539	
G-INT	Less: Interest Expense	10,278,638	6,869,858	3,408,780	
G-SCM	Schedule M Adjustments	(3,448,683)	(2,992,556)	(456,127)	
	Taxable Net Operating Income	19,023,413	9,702,781	9,320,632	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	6,658,194	3,395,973	3,262,221	
G-DTE	Deferred FIT	2,860,014	2,157,534	702,480	
99	411400 Amortized Investment Tax Credit	(39,276)	(23,557)	(15,719)	
	Total FIT/Deferred FIT & ITC	9,478,932	5,529,950	3,948,982	

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-SCM-12E</b>
<b>GAS SCHEDULE M ITEMS</b>	
For Twelve Months Ended January 31, 2014	
<b>Ending Balance Basis</b>	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	12,312,936	5,730,735	18,043,671	8,215,277	4,124,666	12,339,943	4,097,659	1,606,069	5,703,728
12	997001	Contributions In Aid of Construction	0	257,509	257,509	0	173,631	173,631	0	83,878	83,878
2	997002	Injuries and Damages	0	(400,000)	(400,000)	0	(265,592)	(265,592)	0	(134,408)	(134,408)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	838,075	838,075	0	604,964	604,964	0	233,111	233,111
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	2,804,332	0	2,804,332	1,407,482	0	1,407,482	1,396,850	0	1,396,850
4	997015	Airplane Lease Payments	0	109,036	109,036	0	78,708	78,708	0	30,328	30,328
12	997016	Redemption Expense Amortization	0	366,137	366,137	0	246,875	246,875	0	119,262	119,262
4	997020	FAS87 Current Pension Accrual	0	(811,867)	(811,867)	0	(586,046)	(586,046)	0	(225,821)	(225,821)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	192,021	0	192,021	192,021	0	192,021	0	0	0
12	997032	Interest Rate Swaps	0	823,231	823,231	0	555,080	555,080	0	268,151	268,151
4	997033	DSM Tariff Rider	(579,608)	0	(579,608)	(400,192)	0	(400,192)	(179,416)	0	(179,416)
12	997048	AFUDC	0	(208,014)	(208,014)	0	(140,258)	(140,258)	0	(67,756)	(67,756)
11	997049	Tax Depreciation	0	(27,118,589)	(27,118,589)	0	(18,399,963)	(18,399,963)	0	(8,718,626)	(8,718,626)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
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	(99,870)	0	(99,870)	(99,870)	0	(99,870)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,431,509	1,431,509	0	971,279	971,279	0	460,230	460,230
4	997081	Deferred Compensation	0	292,017	292,017	0	210,792	210,792	0	81,225	81,225
4	997082	Meal Disallowances	0	93,092	93,092	0	67,198	67,198	0	25,894	25,894
4	997083	Paid Time Off	0	25,050	25,050	0	18,082	18,082	0	6,968	6,968
2	997084	Customer Uncollectibles	0	50,167	50,167	0	33,310	33,310	0	16,857	16,857
99	997098	Provision for Rate Refund	443,418	0	443,418	0	0	0	443,418	0	443,418
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>15,073,229</b>	<b>(18,521,912)</b>	<b>(3,448,683)</b>	<b>9,314,718</b>	<b>(12,307,274)</b>	<b>(2,992,556)</b>	<b>5,758,511</b>	<b>(6,214,638)</b>	<b>(456,127)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers	100.000%	66.398%	33.602%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	69.483%	30.517%
G-ALL	11	Book Depreciation	100.000%	67.850%	32.150%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.427%	32.573%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



<b>RESULTS OF OPERATIONS</b>	<b>Report ID: G-DTE-12E</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>	
For Twelve Months Ended January 31, 2014 Ending Balance Basis	

**AVISTA UTILITIES**

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	3,814,648	2,534,719	1,279,929
99	410100	Deferred Federal Income Tax Exp	(1,001,056)	(419,759)	(581,297)
		<b>SUBTOTAL</b>	<b>2,813,592</b>	<b>2,114,960</b>	<b>698,632</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	11,468	7,620	3,848
99	411100	Deferred Federal Income Tax Exp	34,954	34,954	0
		<b>SUBTOTAL</b>	<b>46,422</b>	<b>42,574</b>	<b>3,848</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>2,860,014</b>	<b>2,157,534</b>	<b>702,480</b>

**ALLOCATION RATIOS:**

G-ALL	14	Net Allocated Schedule M's	100.000%	66.447%	33.553%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>
For Twelve Months Ended January 31, 2014
Ending Balance Basis

Report ID: <b>G-OTX-12E</b>
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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>UNDERGROUND STORAGE</b>									
1	408190	R&P Property Tax - Storage	0	240,786	240,786	0	169,200	169,200	0	71,586	71,586
		<b>TOTAL UNDERGROUND STORAGE TAX</b>	<b>0</b>	<b>240,786</b>	<b>240,786</b>	<b>0</b>	<b>169,200</b>	<b>169,200</b>	<b>0</b>	<b>71,586</b>	<b>71,586</b>
		<b>DISTRIBUTION</b>									
99	408110	State Excise Tax	5,938,376	0	5,938,376	5,938,376	0	5,938,376	0	0	0
99	408120	Municipal Occupation & License Tax	6,987,239	0	6,987,239	5,760,910	0	5,760,910	1,226,329	0	1,226,329
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	3,409,317	0	3,409,317	2,148,314	0	2,148,314	1,261,003	0	1,261,003
99	409100	State Income Tax	162,114	0	162,114	0	0	0	162,114	0	162,114
		<b>TOTAL DISTRIBUTION TAX</b>	<b>16,497,046</b>	<b>0</b>	<b>16,497,046</b>	<b>13,847,600</b>	<b>0</b>	<b>13,847,600</b>	<b>2,649,446</b>	<b>0</b>	<b>2,649,446</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>16,497,046</b>	<b>240,786</b>	<b>16,737,832</b>	<b>13,847,600</b>	<b>169,200</b>	<b>14,016,800</b>	<b>2,649,446</b>	<b>71,586</b>	<b>2,721,032</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
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<b>RESULTS OF OPERATIONS</b>	<b>Report ID:</b>
<b>GAS UTILITY PLANT</b>	<b>G-PLT-12E</b>
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>PLANT IN SERVICE</b>									
		<b>INTANGIBLE PLANT:</b>									
4	303000	Misc Intangible Plant (303000)	1,146,018	893,648	2,039,666	964,981	645,080	1,610,061	181,037	248,568	429,605
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	12,735,479	12,746,938	0	9,193,106	9,193,106	11,459	3,542,373	3,553,832
		<b>TOTAL INTANGIBLE PLANT</b>	<b>1,157,477</b>	<b>13,629,127</b>	<b>14,786,604</b>	<b>964,981</b>	<b>9,838,186</b>	<b>10,803,167</b>	<b>192,496</b>	<b>3,790,941</b>	<b>3,983,437</b>
		<b>UNDERGROUND STORAGE PLANT:</b>									
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	1,510,620	1,510,620	0	1,061,513	1,061,513	0	449,107	449,107
1	352XXX	Wells	0	18,450,796	18,450,796	0	12,965,374	12,965,374	0	5,485,422	5,485,422
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	11,637,844	11,637,844	0	8,177,913	8,177,913	0	3,459,931	3,459,931
1	355000	Measuring & Regulating Equipment	0	304,888	304,888	0	214,245	214,245	0	90,643	90,643
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,625,993	1,625,993	0	1,142,585	1,142,585	0	483,408	483,408
		<b>TOTAL UNDERGROUND STORAGE PLANT</b>	<b>0</b>	<b>35,445,136</b>	<b>35,445,136</b>	<b>0</b>	<b>24,907,297</b>	<b>24,907,297</b>	<b>0</b>	<b>10,537,839</b>	<b>10,537,839</b>
		<b>DISTRIBUTION PLANT:</b>									
6	374200	Land & Land Rights	89,013	0	89,013	64,343	0	64,343	24,670	0	24,670
6	374400	Land & Land Rights	169,993	0	169,993	106,858	0	106,858	63,135	0	63,135
6	375000	Structures & Improvements	852,119	21,450	873,569	584,093	14,904	598,997	268,026	6,546	274,572
6	376000	Mains	250,135,886	2,512,521	252,648,407	164,586,015	1,745,775	166,331,790	85,549,871	766,746	86,316,617
6	378000	Measuring & Reg Station Equip-General	5,324,690	57,440	5,382,130	3,229,873	39,911	3,269,784	2,094,817	17,529	2,112,346
6	379000	Measuring & Reg Station Equip-City Gate	6,043,663	0	6,043,663	1,883,642	0	1,883,642	4,160,021	0	4,160,021
6	380000	Services	162,957,827	0	162,957,827	111,162,261	0	111,162,261	51,795,566	0	51,795,566
6	381000	Meters	65,683,165	0	65,683,165	43,571,716	0	43,571,716	22,111,449	0	22,111,449
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	3,037,743	0	3,037,743	2,404,757	0	2,404,757	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>494,294,099</b>	<b>2,591,411</b>	<b>496,885,510</b>	<b>327,593,558</b>	<b>1,800,590</b>	<b>329,394,148</b>	<b>166,700,541</b>	<b>790,821</b>	<b>167,491,362</b>

<b>RESULTS OF OPERATIONS</b>	<b>Report ID: G-PLT-12E</b>
<b>GAS UTILITY PLANT</b>	
For Twelve Months Ended January 31, 2014	
<b>Ending Balance Basis</b>	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	671,090	844,463	1,515,553	577,703	609,576	1,187,279	93,387	234,887	328,274
4	390XXX	Structures & Improvements	4,863,253	17,247,766	22,111,019	3,661,048	12,450,300	16,111,348	1,202,205	4,797,466	5,999,671
4	391XXX	Office Furniture & Equipment	2,979	9,724,174	9,727,153	0	7,019,395	7,019,395	2,979	2,704,779	2,707,758
4	392XXX	Transportation Equipment	8,021,654	1,794,553	9,816,207	6,188,236	1,295,398	7,483,634	1,833,418	499,155	2,332,573
4	393000	Stores Equipment	152,556	480,809	633,365	114,607	347,072	461,679	37,949	133,737	171,686
4	394000	Tools, Shop & Garage Equipment	2,480,238	3,164,866	5,645,104	2,059,174	2,284,559	4,343,733	421,064	880,307	1,301,371
4	395000	Laboratory Equipment	62,831	228,660	291,491	47,386	165,058	212,444	15,445	63,602	79,047
4	396XXX	Power Operated Equipment	3,959,980	1,084,601	5,044,581	2,894,768	782,919	3,677,687	1,065,212	301,682	1,366,894
4	397XXX	Communications Equipment	2,020,373	6,692,892	8,713,265	695,945	4,831,264	5,527,209	1,324,428	1,861,628	3,186,056
4	398000	Miscellaneous Equipment	1,065	90,642	91,707	1,065	65,430	66,495	0	25,212	25,212
<b>TOTAL GENERAL PLANT</b>			<b>22,236,019</b>	<b>41,353,426</b>	<b>63,589,445</b>	<b>16,239,932</b>	<b>29,850,971</b>	<b>46,090,903</b>	<b>5,996,087</b>	<b>11,502,455</b>	<b>17,498,542</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>517,687,595</b>	<b>93,019,100</b>	<b>610,706,695</b>	<b>344,798,471</b>	<b>66,397,044</b>	<b>411,195,515</b>	<b>172,889,124</b>	<b>26,622,056</b>	<b>199,511,180</b>
<b>ACCUMULATED DEPRECIATION</b>											
G-ADEP		Underground Storage	0	(12,966,784)	(12,966,784)	0	(9,111,759)	(9,111,759)	0	(3,855,025)	(3,855,025)
G-ADEP		Distribution Plant	(167,129,177)	(1,511,299)	(168,640,476)	(111,233,967)	(1,050,096)	(112,284,063)	(55,895,210)	(461,203)	(56,356,413)
G-ADEP		General Plant	(5,868,557)	(11,286,282)	(17,154,839)	(3,631,605)	(8,147,003)	(11,778,608)	(2,236,952)	(3,139,279)	(5,376,231)
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(172,997,734)</b>	<b>(25,764,365)</b>	<b>(198,762,099)</b>	<b>(114,865,572)</b>	<b>(18,308,858)</b>	<b>(133,174,430)</b>	<b>(58,132,162)</b>	<b>(7,455,507)</b>	<b>(65,587,669)</b>
<b>ACCUMULATED AMORTIZATION</b>											
G-AAMT		General Plant - 303000	(141,509)	(69,100)	(210,609)	(94,142)	(49,880)	(144,022)	(47,367)	(19,220)	(66,587)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(5,213,137)	(5,213,137)	0	(3,763,103)	(3,763,103)	0	(1,450,034)	(1,450,034)
G-AAMT		Underground Storage	0	(239,651)	(239,651)	0	(168,403)	(168,403)	0	(71,248)	(71,248)
G-AAMT		General Plant - 390200, 396200	(4,612)	(37,713)	(42,325)	(3,643)	(27,223)	(30,866)	(969)	(10,490)	(11,459)
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(146,121)</b>	<b>(5,559,601)</b>	<b>(5,705,722)</b>	<b>(97,785)</b>	<b>(4,008,609)</b>	<b>(4,106,394)</b>	<b>(48,336)</b>	<b>(1,550,992)</b>	<b>(1,599,328)</b>
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(173,143,855)</b>	<b>(31,323,966)</b>	<b>(204,467,821)</b>	<b>(114,963,357)</b>	<b>(22,317,467)</b>	<b>(137,280,824)</b>	<b>(58,180,498)</b>	<b>(9,006,499)</b>	<b>(67,186,997)</b>
<b>NET GAS UTILITY PLANT before DFIT</b>			<b>344,543,740</b>	<b>61,695,134</b>	<b>406,238,874</b>	<b>229,835,114</b>	<b>44,079,577</b>	<b>273,914,691</b>	<b>114,708,626</b>	<b>17,615,557</b>	<b>132,324,183</b>
<b>ACCUMULATED DFIT</b>											
12	282900	ADFIT - Gas Plant In Service	0	(66,319,418)	(66,319,418)	0	(44,717,194)	(44,717,194)	0	(21,602,224)	(21,602,224)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(9,034,050)	(9,034,050)	0	(6,501,227)	(6,501,227)	0	(2,532,823)	(2,532,823)
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	(1,125,300)	(1,125,300)	0	(758,756)	(758,756)	0	(366,544)	(366,544)
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(76,587,074)</b>	<b>(76,587,074)</b>	<b>0</b>	<b>(52,055,358)</b>	<b>(52,055,358)</b>	<b>0</b>	<b>(24,531,716)</b>	<b>(24,531,716)</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-12E</b>
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		NET GAS UTILITY PLANT	344,543,740	(14,891,940)	329,651,800	229,835,114	(7,975,781)	221,859,333	114,708,626	(6,916,159)	107,792,467

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%		69.483%		30.517%
G-ALL	12	Net Gas Plant (before DFTT)	100.000%		67.427%		32.573%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended January 31, 2014	
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	344,543,740	(14,891,940)	329,651,800	229,835,114	(7,975,781)	221,859,333	114,708,626	(6,916,159)	107,792,467
		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	8,496,710	8,496,710	0	5,970,638	5,970,638	0	2,526,072	2,526,072
4	252000	Customer Advances	(77,864)	0	(77,864)	(11,804)	0	(11,804)	(66,060)	0	(66,060)
99	235199	Customer Deposits	(381,160)	0	(381,160)	(381,160)	0	(381,160)	0	0	0
C-WKC		Working Capital	0	1,480,602	1,480,602	0	0	0	0	1,480,602	1,480,602
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(459,024)	15,708,376	15,249,352	(392,964)	9,997,857	9,604,893	(66,060)	5,710,519	5,644,459
		NET RATE BASE	344,084,716	816,436	344,901,152	229,442,150	2,022,076	231,464,226	114,642,566	(1,205,640)	113,436,926

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended January 31, 2014	
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)	7,670,224	7,670,224											
Hydro (ED-AN)	8,077,462	8,077,462											
Other (ED-AN)	9,229,321	9,229,321											
<b>Total Electric Production</b>	<b>24,977,007</b>	<b>24,977,007</b>											
<b>Electric Transmission</b>													
ED-AN	10,048,891	10,048,891											
<b>Total Electric Transmission</b>	<b>10,048,891</b>	<b>10,048,891</b>											
<b>Electric Distribution</b>													
ED-ID	13,421,538	13,421,538											
ED-WA	22,468,108	22,468,108											
<b>Total Electric Distribution</b>	<b>35,889,646</b>	<b>35,889,646</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	541,611		541,611			541,611	541,611		380,590	380,590		161,021	161,021
GD-OR	113,448			113,448									
<b>Total Gas Underground Storage</b>	<b>655,059</b>		<b>541,611</b>	<b>113,448</b>		<b>541,611</b>	<b>541,611</b>		<b>380,590</b>	<b>380,590</b>		<b>161,021</b>	<b>161,021</b>
<b>Gas Distribution</b>													
6 GD-AN	62,499		62,499						43,426	43,426		19,073	19,073
GD-ID	3,981,534		3,981,534		3,981,534	3,981,534					3,981,534		3,981,534
GD-WA	7,940,373		7,940,373		7,940,373	7,940,373	7,940,373			7,940,373			
GD-OR	4,014,567			4,014,567									
<b>Total Gas Distribution</b>	<b>15,998,973</b>		<b>11,984,406</b>	<b>4,014,567</b>	<b>11,921,907</b>	<b>62,499</b>	<b>11,984,406</b>	<b>7,940,373</b>	<b>43,426</b>	<b>7,983,799</b>	<b>3,981,534</b>	<b>19,073</b>	<b>4,000,607</b>
<b>General Plant</b>													
ED-AN	2,536,261	2,536,261											
ED-ID	157,250	157,250											
ED-WA	875,210	875,210											
7,4 CD-AA	13,492,543	9,618,834	2,674,492	1,199,217		2,674,492	2,674,492		1,930,582	1,930,582		743,910	743,910
9,4 CD-AN	691,315	543,657	147,658			147,658	147,658		106,587	106,587		41,071	41,071
9 CD-ID	286,045	224,949	61,096		61,096	61,096					61,096		61,096
9 CD-WA	168,197	132,272	35,925		35,925	35,925		35,925		35,925			
8,4 GD-AA	157,354		108,153	49,201		108,153	108,153		78,070	78,070		30,083	30,083
4 GD-AN	35,952		35,952			35,952	35,952		25,952	25,952		10,000	10,000
GD-ID	49,157		49,157		49,157	49,157					49,157		49,157
GD-WA	215,349		215,349		215,349	215,349		215,349		215,349			
GD-OR	254,077			254,077									
<b>Total General Plant</b>	<b>18,918,710</b>	<b>14,088,433</b>	<b>3,327,782</b>	<b>1,502,495</b>	<b>361,527</b>	<b>2,966,255</b>	<b>3,327,782</b>	<b>251,274</b>	<b>2,141,191</b>	<b>2,392,465</b>	<b>110,253</b>	<b>825,064</b>	<b>935,317</b>
<b>Total Depreciation Expense</b>	<b>106,488,286</b>	<b>85,003,977</b>	<b>15,853,799</b>	<b>5,630,510</b>	<b>12,283,434</b>	<b>3,570,365</b>	<b>15,853,799</b>	<b>8,191,647</b>	<b>2,565,207</b>	<b>10,756,854</b>	<b>4,091,787</b>	<b>1,005,158</b>	<b>5,096,945</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.290%		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	69.483%	30.517%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12E</b>
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	86,074	86,074												
<b>Total Production/Transmission</b>		<b>1,004,474</b>	<b>1,004,474</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	260,662	185,825	51,669	23,168		51,669	51,669		37,297	37,297		14,372	14,372	
9,4	CD-AN	9,729	7,651	2,078			2,078	2,078		1,500	1,500		578	578	
	GD-ID	4,058		4,058			4,058	4,058				4,058		4,058	
	GD-WA	23,629		23,629			23,629	23,629	23,629		23,629			23,629	
	GD-OR	7,778			7,778										
<b>Total General Plant - 303000</b>		<b>305,856</b>	<b>193,476</b>	<b>81,434</b>	<b>30,946</b>		<b>27,687</b>	<b>53,747</b>	<b>81,434</b>	<b>23,629</b>	<b>38,797</b>	<b>62,426</b>	<b>4,058</b>	<b>14,950</b>	<b>19,008</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	9,047,068	6,449,655	1,793,310	804,103		1,793,310	1,793,310		1,294,501	1,294,501		498,809	498,809	
9,4	CD-AN	7,187	5,652	1,535			1,535	1,535		1,108	1,108		427	427	
9,4	CD-ID	8,493	6,679	1,814			1,814	1,814				1,814		1,814	
	ED-AN	185,979	185,979												
	ED-ID	4,747	4,747												
	ED-WA	469,410	469,410												
8,4	GD-AA	441,541		303,480	138,061		303,480	303,480		219,067	219,067		84,413	84,413	
4	GD-AN	2,352		2,352			2,352	2,352		1,698	1,698		654	654	
	GD-OR	250			250										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>10,167,027</b>	<b>7,122,122</b>	<b>2,102,491</b>	<b>942,414</b>		<b>1,814</b>	<b>2,100,677</b>	<b>2,102,491</b>		<b>1,516,374</b>	<b>1,516,374</b>	<b>1,814</b>	<b>584,303</b>	<b>588,117</b>
<b>Gas Underground Storage</b>															
1	GD-AN	228		228			228	228		160	160		68	68	
<b>Total Gas Underground Storage</b>		<b>228</b>		<b>228</b>			<b>228</b>	<b>228</b>		<b>160</b>	<b>160</b>		<b>68</b>	<b>68</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	28,856	20,571	5,720	2,565		5,720	5,720		4,129	4,129		1,591	1,591	
4	ED-AN	9,627	9,627												
	GD-OR	3,139			3,139										
<b>Total General Plant- 390200, 396200</b>		<b>41,622</b>	<b>30,198</b>	<b>5,720</b>	<b>5,704</b>		<b>5,720</b>	<b>5,720</b>		<b>4,129</b>	<b>4,129</b>		<b>1,591</b>	<b>1,591</b>	
<b>Total Amortization Expense</b>		<b>11,546,204</b>	<b>8,377,267</b>	<b>2,189,873</b>	<b>979,064</b>		<b>29,501</b>	<b>2,160,372</b>	<b>2,189,873</b>	<b>23,629</b>	<b>1,559,460</b>	<b>1,583,089</b>	<b>5,872</b>	<b>600,912</b>	<b>606,784</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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended January 31, 2014	
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)	(284,674,312)	(284,674,312)											
	Hydro (ED-AN)	(123,880,491)	(123,880,491)											
	Other (ED-AN)	(85,628,678)	(85,628,678)											
	<b>Total Electric Production</b>	<b>(494,183,481)</b>	<b>(494,183,481)</b>											
<b>Electric Transmission</b>														
	ED-AN	(191,635,290)	(191,635,290)											
	<b>Total Electric Transmission</b>	<b>(191,635,290)</b>	<b>(191,635,290)</b>											
<b>Electric Distribution</b>														
	ED-ID	(154,284,695)	(154,284,695)											
	ED-WA	(246,058,212)	(246,058,212)											
	<b>Total Electric Distribution</b>	<b>(400,342,907)</b>	<b>(400,342,907)</b>											
<b>Gas Underground Storage</b>														
	1 GD-AN	(12,966,784)	(12,966,784)		(12,966,784)	(12,966,784)		(9,111,759)	(9,111,759)		(3,855,025)	(3,855,025)		
	GD-OR	(524,340)		(524,340)										
	<b>Total Gas Underground Storage</b>	<b>(13,491,124)</b>	<b>(12,966,784)</b>	<b>(524,340)</b>		<b>(12,966,784)</b>	<b>(12,966,784)</b>		<b>(9,111,759)</b>	<b>(9,111,759)</b>		<b>(3,855,025)</b>	<b>(3,855,025)</b>	
<b>Gas Distribution</b>														
	6 GD-AN	(1,511,299)	(1,511,299)			(1,511,299)	(1,511,299)		(1,050,096)	(1,050,096)		(461,203)	(461,203)	
	GD-ID	(55,895,210)	(55,895,210)		(55,895,210)	(55,895,210)					(55,895,210)	(55,895,210)		
	GD-WA	(111,233,967)	(111,233,967)		(111,233,967)	(111,233,967)		(111,233,967)	(111,233,967)					
	GD-OR	(89,770,853)		(89,770,853)										
	<b>Total Gas Distribution</b>	<b>(258,411,329)</b>	<b>(168,640,476)</b>	<b>(89,770,853)</b>	<b>(167,129,177)</b>	<b>(1,511,299)</b>	<b>(168,640,476)</b>	<b>(111,233,967)</b>	<b>(1,050,096)</b>	<b>(112,284,063)</b>	<b>(55,895,210)</b>	<b>(461,203)</b>	<b>(56,356,413)</b>	
<b>General Plant</b>														
	ED-AN	(36,869,660)	(36,869,660)											
	ED-ID	(6,024,094)	(6,024,094)											
	ED-WA	(12,687,962)	(12,687,962)											
	7,4 CD-AA	(32,296,301)	(23,024,033)	(6,401,773)		(6,401,773)	(6,401,773)		(4,621,120)	(4,621,120)		(1,780,653)	(1,780,653)	
	9,4 CD-AN	(11,009,965)	(8,658,346)	(2,351,619)		(2,351,619)	(2,351,619)		(1,697,516)	(1,697,516)		(654,103)	(654,103)	
	9 CD-ID	(4,783,897)	(3,762,104)	(1,021,793)	(1,021,793)	(1,021,793)					(1,021,793)	(1,021,793)		
	9 CD-WA	(2,337,680)	(1,838,375)	(499,305)	(499,305)	(499,305)		(499,305)	(499,305)					
	8,4 GD-AA	(1,488,157)		(1,022,840)	(1,022,840)	(1,022,840)			(738,337)	(738,337)		(284,503)	(284,503)	
	4 GD-AN	(1,510,050)		(1,510,050)		(1,510,050)			(1,090,030)	(1,090,030)		(420,020)	(420,020)	
	GD-ID	(1,215,159)		(1,215,159)	(1,215,159)	(1,215,159)					(1,215,159)	(1,215,159)		
	GD-WA	(3,132,300)		(3,132,300)	(3,132,300)	(3,132,300)		(3,132,300)	(3,132,300)					
	GD-OR	(3,896,308)		(3,896,308)										
	<b>Total General Plant</b>	<b>(117,251,533)</b>	<b>(92,864,574)</b>	<b>(17,154,839)</b>	<b>(7,232,120)</b>	<b>(5,868,557)</b>	<b>(11,286,282)</b>	<b>(17,154,839)</b>	<b>(3,631,605)</b>	<b>(8,147,003)</b>	<b>(11,778,608)</b>	<b>(2,236,952)</b>	<b>(3,139,279)</b>	<b>(5,376,231)</b>
	<b>Total Accumulated Depreciation</b>	<b>(1,475,315,664)</b>	<b>(1,179,026,252)</b>	<b>(198,762,099)</b>	<b>(97,527,313)</b>	<b>(172,997,734)</b>	<b>(25,764,365)</b>	<b>(198,762,099)</b>	<b>(114,865,572)</b>	<b>(18,308,858)</b>	<b>(133,174,430)</b>	<b>(58,132,162)</b>	<b>(7,455,507)</b>	<b>(85,587,669)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.290%		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	69.483%	30.517%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAAMT-12E</b>
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
Franchises (302000)	ED-AN	(7,462,687)	(7,462,687)										
Misc Intangible Plt (303000)	ED-AN	(711,877)	(711,877)										
<b>Total Production/Transmission</b>		<b>(8,174,564)</b>	<b>(8,174,564)</b>										
<b>Distribution</b>													
Franchises (302000)	ED-WA	(98,942)	(98,942)										
Misc Intangible Plt (303000)	ED-WA	(25,425)	(25,425)										
<b>Total Distribution</b>		<b>(124,367)</b>	<b>(124,367)</b>										
<b>General Plant - 303000</b>													
7,4	CD-AA	(285,390)	(203,455)	(56,570)	(25,365)	(56,570)	(56,570)	(40,835)	(40,835)	(15,735)	(15,735)		
9,4	CD-AN	(58,663)	(46,133)	(12,530)		(12,530)	(12,530)	(9,045)	(9,045)	(3,485)	(3,485)		
	GD-ID	(47,367)		(47,367)		(47,367)	(47,367)			(47,367)			(47,367)
	GD-WA	(94,142)		(94,142)		(94,142)	(94,142)	(94,142)					
	GD-OR	(57,116)			(57,116)								
<b>Total General Plant - 303000</b>		<b>(542,678)</b>	<b>(249,588)</b>	<b>(210,609)</b>	<b>(82,481)</b>	<b>(141,509)</b>	<b>(69,100)</b>	<b>(210,609)</b>	<b>(94,142)</b>	<b>(49,880)</b>	<b>(144,022)</b>	<b>(47,367)</b>	<b>(19,220)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4	CD-AA	(21,860,568)	(15,584,399)	(4,333,202)	(1,942,967)	(4,333,202)	(4,333,202)	(3,127,922)	(3,127,922)	(1,205,280)	(1,205,280)		
9,4	CD-AN	(7,187)	(5,652)	(1,535)		(1,535)	(1,535)	(1,108)	(1,108)	(427)	(427)		
9	CD-ID	(8,493)	(6,679)	(1,814)		(1,814)	(1,814)			(1,814)			(1,814)
	ED-AN	(472,161)	(472,161)										
	ED-ID	(8,888)	(8,888)										
	ED-WA	(972,271)	(972,271)										
8,4	GD-AA	(1,263,491)		(868,423)	(395,068)	(868,423)	(868,423)	(626,871)	(626,871)	(241,552)	(241,552)		
4	GD-AN	(9,977)		(9,977)		(9,977)	(9,977)	(7,202)	(7,202)	(2,775)	(2,775)		
	GD-OR	(1,005)			(1,005)								
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(24,604,041)</b>	<b>(17,050,050)</b>	<b>(5,214,951)</b>	<b>(2,339,040)</b>	<b>(5,213,137)</b>	<b>(5,214,951)</b>	<b>(3,763,103)</b>	<b>(3,763,103)</b>			<b>(1,450,034)</b>	<b>(1,451,848)</b>
<b>Gas Underground Storage</b>													
1	GD-AN	(239,651)		(239,651)		(239,651)	(239,651)	(168,403)	(168,403)	(71,248)	(71,248)		
<b>Total Gas Underground Storage</b>		<b>(239,651)</b>		<b>(239,651)</b>		<b>(239,651)</b>	<b>(239,651)</b>	<b>(168,403)</b>	<b>(168,403)</b>	<b>(71,248)</b>	<b>(71,248)</b>		
<b>General Plant - 390200, 396200</b>													
7,4	CD-AA	(190,255)	(135,632)	(37,713)	(16,910)	(37,713)	(37,713)	(27,223)	(27,223)	(10,490)	(10,490)		
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)					
4	ED-AN	(54,976)	(54,976)										
	ED-WA	(110,678)	(110,678)										
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)	(1,863)					
	GD-OR	(47,396)			(47,396)								
<b>Total General Plant - 390200, 396200</b>		<b>(418,037)</b>	<b>(311,406)</b>	<b>(42,325)</b>	<b>(64,306)</b>	<b>(4,612)</b>	<b>(37,713)</b>	<b>(42,325)</b>	<b>(3,643)</b>	<b>(27,223)</b>	<b>(30,866)</b>	<b>(969)</b>	<b>(10,490)</b>
<b>Total Accumulated Amortization</b>		<b>(34,103,338)</b>	<b>(25,909,975)</b>	<b>(5,707,536)</b>	<b>(2,485,827)</b>	<b>(146,121)</b>	<b>(5,559,601)</b>	<b>(5,707,536)</b>	<b>(97,785)</b>	<b>(4,006,609)</b>	<b>(4,106,394)</b>	<b>(48,336)</b>	<b>(1,550,992)</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South
7 Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12E</b>
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	<b>389XXX</b>	<b>Land &amp; Land Rights</b>												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99		GD-OR / AS	704,242	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	
7		CD-AA	3,939,109	0	0	2,808,191	2,808,191	0	0	780,810	780,810	0	350,108	
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	
		<b>TOTAL ACCOUNT</b>	<b>6,725,130</b>	<b>383,783</b>	<b>706,117</b>	<b>3,065,327</b>	<b>4,155,227</b>	<b>577,703</b>	<b>93,387</b>	<b>844,463</b>	<b>1,515,553</b>	<b>704,242</b>	<b>350,108</b>	<b>1,054,350</b>
	<b>390XXX</b>	<b>Structures &amp; Improvements</b>												
99		ED-WA / ID / AN	6,788,748	932,080	2,135,985	3,720,683	6,788,748	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	2,177,767	0	0	
99		GD-OR / AS	3,577,352	0	0	0	0	0	0	0	3,577,352	0	3,577,352	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	77,114,337	0	0	54,974,811	54,974,811	0	0	15,285,604	15,285,604	0	6,853,922	
9		CD-WA / ID / AN	21,759,670	5,461,244	4,426,361	7,224,418	17,112,023	1,483,281	1,202,205	1,962,161	4,647,647	0	0	
		<b>TOTAL ACCOUNT</b>	<b>111,417,874</b>	<b>6,393,324</b>	<b>6,562,346</b>	<b>65,919,912</b>	<b>78,875,582</b>	<b>3,661,048</b>	<b>1,202,205</b>	<b>17,247,765</b>	<b>22,111,018</b>	<b>3,577,352</b>	<b>6,853,922</b>	<b>10,431,274</b>
	<b>391XXX</b>	<b>Office Furniture &amp; Equipment</b>												
99		ED-WA / ID / AN	8,309,689	2,760,776	14,649	5,534,264	8,309,689	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	470,176	0	0	0	0	0	0	323,161	323,161	0	147,015	
7		CD-AA	47,294,107	0	0	33,715,969	33,715,969	0	0	9,374,638	9,374,638	0	4,203,500	
9		CD-WA / ID / AN	106,301	0	10,969	72,627	83,596	0	2,979	19,726	22,705	0	0	
		<b>TOTAL ACCOUNT</b>	<b>56,186,923</b>	<b>2,760,776</b>	<b>25,618</b>	<b>39,322,860</b>	<b>42,109,254</b>	<b>0</b>	<b>2,979</b>	<b>9,724,175</b>	<b>9,727,154</b>	<b>0</b>	<b>4,350,515</b>	<b>4,350,515</b>
	<b>392XXX</b>	<b>Transportation Equipment</b>												
99		ED-WA / ID / AN	23,549,996	11,642,829	3,757,828	8,149,339	23,549,996	0	0	0	0	0	0	
99		GD-WA / ID / AN	8,658,793	0	0	0	0	5,781,420	1,624,265	1,253,108	8,658,793	0	0	
99		GD-OR / AS	2,891,035	0	0	0	0	0	0	0	2,891,035	0	2,891,035	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	529,796	0	0	377,692	377,692	0	0	105,016	105,016	0	47,088	
9		CD-WA / ID / AN	4,927,186	1,497,842	770,073	1,606,873	3,874,788	406,816	209,153	436,429	1,052,398	0	0	
		<b>TOTAL ACCOUNT</b>	<b>40,556,806</b>	<b>13,140,671</b>	<b>4,527,901</b>	<b>10,133,904</b>	<b>27,802,476</b>	<b>6,188,236</b>	<b>1,833,418</b>	<b>1,794,553</b>	<b>9,816,207</b>	<b>2,891,035</b>	<b>47,088</b>	<b>2,938,123</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	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	2,570,784	111,692	139,723	1,770,275	2,021,690	30,336	37,949	480,809	549,094	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,107,611</b>	<b>122,431</b>	<b>154,468</b>	<b>2,140,120</b>	<b>2,417,019</b>	<b>114,607</b>	<b>37,949</b>	<b>480,809</b>	<b>633,365</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,020,575	1,018,114	315,599	1,686,862	3,020,575	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,845,661	0	0	0	0	2,048,125	414,350	383,186	2,845,661	0	0	0
99		GD-OR / AS	871,022	0	0	0	0	0	0	0	0	871,022	0	871,022
8		GD-AA	1,380,379	0	0	0	0	0	0	948,762	948,762	0	431,617	431,617
7		CD-AA	8,967,994	0	0	6,393,283	6,393,283	0	0	1,777,636	1,777,636	0	797,075	797,075
9		CD-WA / ID / AN	341,993	40,681	24,723	203,543	268,947	11,049	6,715	55,282	73,046	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>17,427,624</b>	<b>1,058,795</b>	<b>340,322</b>	<b>8,283,688</b>	<b>9,682,805</b>	<b>2,059,174</b>	<b>421,065</b>	<b>3,164,866</b>	<b>5,645,105</b>	<b>871,022</b>	<b>1,228,692</b>	<b>2,099,714</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	715,510	146,649	58,744	510,117	715,510	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	82,554	0	0	0	0	0	0	56,741	56,741	0	25,813	25,813
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
		<b>TOTAL ACCOUNT</b>	<b>1,538,861</b>	<b>151,809</b>	<b>60,391</b>	<b>841,334</b>	<b>1,053,534</b>	<b>47,387</b>	<b>15,444</b>	<b>228,660</b>	<b>291,491</b>	<b>136,412</b>	<b>57,424</b>	<b>193,836</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,225,760	18,153,307	10,669,041	10,403,412	39,225,760	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,609,983	0	0	0	0	2,824,958	954,531	830,494	4,609,983	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	43,834	
7		CD-AA	554,036	0	0	394,972	394,972	0	0	109,821	109,821	0	49,243	
9		CD-WA / ID / AN	1,520,558	257,028	407,513	531,241	1,195,782	69,809	110,681	144,286	324,776	0	0	
		<b>TOTAL ACCOUNT</b>	<b>45,954,171</b>	<b>18,410,335</b>	<b>11,076,554</b>	<b>11,329,625</b>	<b>40,816,514</b>	<b>2,894,767</b>	<b>1,065,212</b>	<b>1,084,601</b>	<b>5,044,580</b>	<b>43,834</b>	<b>49,243</b>	<b>93,077</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	52,973,151	9,429,662	2,921,154	40,622,335	52,973,151	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,139,972	0	0	0	0	587,919	458,634	93,419	1,139,972	0	0	
99		GD-OR / AS	991,296	0	0	0	0	0	0	0	0	991,296	0	
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	
7		CD-AA	20,429,333	0	0	14,564,072	14,564,072	0	0	4,049,502	4,049,502	0	1,815,759	
9		CD-WA / ID / AN	13,302,723	397,739	3,187,736	6,875,920	10,461,395	108,026	865,793	1,867,509	2,841,328	0	0	
		<b>TOTAL ACCOUNT</b>	<b>89,829,407</b>	<b>9,827,401</b>	<b>6,108,890</b>	<b>62,062,327</b>	<b>77,998,618</b>	<b>695,945</b>	<b>1,324,427</b>	<b>6,692,892</b>	<b>8,713,264</b>	<b>991,296</b>	<b>2,126,229</b>	<b>3,117,525</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	58,161	0	2,299	55,862	58,161	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	2,367	
7		CD-AA	451,905	0	0	322,163	322,163	0	0	89,577	89,577	0	40,165	
9		CD-WA / ID / AN	9,978	3,921	0	3,926	7,847	1,065	0	1,066	2,131	0	0	
		<b>TOTAL ACCOUNT</b>	<b>522,411</b>	<b>3,921</b>	<b>2,299</b>	<b>381,951</b>	<b>388,171</b>	<b>1,065</b>	<b>0</b>	<b>90,643</b>	<b>91,708</b>	<b>2,367</b>	<b>40,165</b>	<b>42,532</b>
		<b>TOTAL GENERAL PLANT</b>	<b>373,266,818</b>	<b>52,253,246</b>	<b>29,564,906</b>	<b>203,481,048</b>	<b>285,299,200</b>	<b>16,239,932</b>	<b>5,996,086</b>	<b>41,353,427</b>	<b>63,589,445</b>	<b>9,274,787</b>	<b>15,103,386</b>	<b>24,378,173</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	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	<b>303000</b>	<b>Intangible Plant</b>												
99		ED-WA / ID / AN	7,057,331	153,179	0	6,904,152	7,057,331	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,299,260	0	0	3,064,943	3,064,943	0	0	852,199	852,199	0	382,118	
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	
		<b>TOTAL ACCOUNT</b>	<b>13,106,793</b>	<b>153,179</b>	<b>0</b>	<b>10,121,704</b>	<b>10,274,883</b>	<b>964,981</b>	<b>181,037</b>	<b>893,648</b>	<b>2,039,666</b>	<b>410,126</b>	<b>382,118</b>	<b>792,244</b>
	<b>303100</b>	<b>Misc Intangible Plant--Mainframe Software</b>												
99		ED-WA / ID / AN	3,899,192	2,810,549	23,524	1,065,119	3,899,192	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	2,176,401	0	0	0	0	0	0	1,495,884	1,495,884	0	680,517	
7		CD-AA	52,302,015	0	0	37,286,107	37,286,107	0	0	10,367,305	10,367,305	0	4,648,603	
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0	0	
		<b>TOTAL ACCOUNT</b>	<b>58,482,144</b>	<b>2,810,549</b>	<b>65,713</b>	<b>38,391,245</b>	<b>41,267,507</b>	<b>0</b>	<b>11,459</b>	<b>11,874,058</b>	<b>11,885,517</b>	<b>0</b>	<b>5,329,120</b>	<b>5,329,120</b>
	<b>303110</b>	<b>Misc Intangible Plant--PC Software</b>												
99		ED-WA / ID / AN	12,388	0	0	12,388	12,388	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,287,634	0	0	3,056,654	3,056,654	0	0	849,895	849,895	0	381,085	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,312,779</b>	<b>0</b>	<b>0</b>	<b>3,069,042</b>	<b>3,069,042</b>	<b>0</b>	<b>0</b>	<b>861,421</b>	<b>861,421</b>	<b>1,231</b>	<b>381,085</b>	<b>382,316</b>
	<b>TOTAL</b>		<b>75,901,716</b>	<b>2,963,728</b>	<b>65,713</b>	<b>51,581,991</b>	<b>54,611,432</b>	<b>964,981</b>	<b>192,496</b>	<b>13,629,127</b>	<b>14,786,604</b>	<b>411,357</b>	<b>6,092,323</b>	<b>6,503,680</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%

<b>RESULTS OF OPERATIONS</b>	<b>Report ID: C-DTX-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
<b>For Twelve Months Ended January 31, 2014</b>	
<b>Ending Balance Basis</b>	

**AVISTA UTILITIES**

**Gas-North Copy**

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
<b>Deferred FIT - Common Plant (For Report APL)</b>						
7	282900	CD-AA	(43,455,066)	(30,979,117)	(8,613,663)	(3,862,286)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,968,195)	(1,547,808)	(420,387)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
		<b>Total</b>	<b>(45,969,656)</b>	<b>(32,916,450)</b>	<b>(9,142,356)</b>	<b>(3,910,850)</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	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		833,216	833,216		833,216	833,216		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		254,282	254,282		254,282	254,282		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,702,777	6,702,777		5,408,654	5,408,654		1,294,123	1,294,123
1	154300	PLANT MATERIALS & OPER SUP-CS2		234,604	234,604		189,308	189,308		45,296	45,296
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		731,718	731,718		590,443	590,443		141,275	141,275
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(477)	(477)		(385)	(385)		(92)	(92)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		0	0		0	0		0	0
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	35,352,420		35,352,420	35,352,420		35,352,420	0		0
<b>TOTAL</b>			<b>35,352,420</b>	<b>8,756,120</b>	<b>44,108,540</b>	<b>35,352,420</b>	<b>7,275,518</b>	<b>42,627,938</b>	<b>0</b>	<b>1,480,602</b>	<b>1,480,602</b>

ALLOCATION RATIOS: