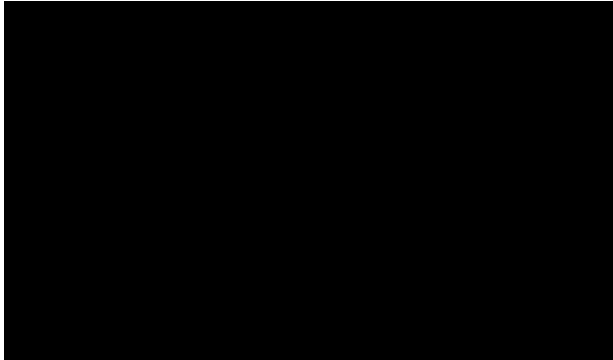


RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
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G-OPS	Gas Net Operating Income (Loss)			
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)			
G-APL	Gas Net Adjusted Rate Base			
	RATE OF RETURN			



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			Report ID: G-ROR-12E
GAS ALLOCATION PERCENTAGES			
For Month Ended December 31, 2014 Average of Monthly Averages Basis			

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2010 thru 12-31-2012			
2	Input	Number of Customers Percent	10-01-2014 thru 10-31-2014			
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2014 thru 10-31-2014			
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage	01-01-2013 thru 12-31-2013			
		Direct Labor Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total Percentage				
		Total Number of Customers Percentage				
		Total Direct Plant Percentage				
4		Total Four Factor Allocators Percent				
6	Input	Actual Therms Purchased Percent	10-01-2014 thru 10-31-2014			
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013			

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended December 31, 2014

Average of Monthly Averages Basis

Report ID:
G-ROR-12E

AVISTA UTILITIES

Direct O & M Accts 500 - 894
Direct O & M Accts 901 - 935
Direct O & M Accts 901 - 905 Utility 9 Only
Adjustments
Total
Percentage

Direct Labor Accts 500 - 894
Direct Labor Accts 901 - 935
Direct Labor Accts 901 - 905 Utility 9 Only
Total
Percentage

Number of Customers at
Percentage

Net Direct Plant
Percentage

Total Percentages
Average (CD AA)

7

Input

Gas North/Oregon 4-Factor
Direct O & M Accts 580 - 894
Direct O & M Accts 901 - 935
Direct O & M Accts 901 - 905 Utility 9 Only
Total
Percentage

[01-01-2013 thru 12-31-2013](#)

Direct Labor Accts 580 - 894
Direct Labor Accts 901 - 935
Direct Labor Accts 901 - 905 Utility 9 Only
Total
Percentage

Number of Customers at
Percentage

Net Direct Plant
Percentage

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended December 31, 2014

Average of Monthly Averages Basis

Report ID:
G-ROR-12E

AVISTA UTILITIES

8	Total Percentages Average (GD AA)	
Input	Elec/Gas North 4-Factor Direct O & M Accts 580 - 894 Direct O & M Accts 901 - 935 Adjustments Total Percentage Direct Labor Accts 580 - 894 Direct Labor Accts 901 - 935 Total Percentage Number of Customers at Percentage Net Direct Plant Percentage Total Percentages	01-01-2013 thru 12-31-2013
9	Average (CD AN/ID/WA)	
JP	Gas North/Oregon JP Factor %	01-01-2013 thru 12-31-2013
10	Actual Annual Throughput Percent	01-01-2013 thru 12-31-2013
11	Book Depreciation Percent	10-01-2014 thru 10-31-2014
12	Net Gas Plant (before DFIT) - AMA Percent	09-01-2014 thru 10-31-2014
13	G-PLT Net Gas General Plant - AMA Percent	09-01-2014 thru 10-31-2014

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended December 31, 2014
Average of Monthly Averages Basis

Report ID: G-ROR-12E

AVISTA UTILITIES

14	Net Allocated Schedule M's - AMA Percent	10-01-2014 thru 10-31-2014
99	Input Not Allocated	



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential									
99	4812XX	Commercial - Firm & Interruptible									
99	4813XX	Industrial-Firm									
99	481400	Interruptible									
99	484000	Interdepartmental Revenue									
99	499XXX	Unbilled Revenue									
		TOTAL SALES TO ULTIMATE CUSTOMERS									
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale									
4	488000	Miscellaneous Service Revenues									
99	489300	Transportation For Others									
99	493000	Rent from Gas Property									
4	495XXX	Other Gas Revenues									
99	496100	Provision for Rate Refund									
		TOTAL OTHER OPERATING REVENUES									
		TOTAL GAS REVENUES									
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases									
99	808XXX	Net Natural Gas Storage Transactions									
99	811000	Gas Used for Products Extraction									
10	813000	Other Gas Expenses									
99	813010	Gas Technology Institute (GTI) Expenses									
		TOTAL PRODUCTION EXPENSES									
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering									
1	824000	Other Expenses									
1	837000	Other Equipment									
		TOTAL UNDERGROUND STORAGE OPER EXP									
G-DEPX		Depreciation Expense-Underground Storage									
G-AMTX		Amortization Expense-Underground Storage									
G-OTX		Taxes Other Than FIT									
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT									
		TOTAL UNDERGROUND STORAGE EXPENS									

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering									
3	871000	Distribution Load Dispatching									
3	874000	Mains & Services Expenses									
3	875000	Measuring & Reg Sta Exp-General									
3	876000	Measuring & Reg Sta Exp-Industrial									
3	877000	Measuring & Reg Sta Exp-City Gate									
3	878000	Meter & House Regulator Expenses									
3	879000	Customer Installation Expenses									
3	880000	Other Expenses									
3	881000	Rents									
		MAINTENANCE									
3	885000	Supervision & Engineering									
3	887000	Mains									
3	889000	Measuring & Reg Sta Exp-General									
3	890000	Measuring & Reg Sta Exp-Industrial									
3	891000	Measuring & Reg Sta Exp-City Gate									
3	892000	Services									
3	893000	Meters & House Regulators									
3	894000	Other Equipment									
		TOTAL DISTRIBUTION OPERATING EXP									
G-DEPX		Depreciation Expense-Distribution									
G-OTX		Taxes Other Than FIT									
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES									
		TOTAL DISTRIBUTION EXPENSES									
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision									
2	902000	Meter Reading Expenses									
G-903	903XXX	Customer Records & Collection Expenses									
2	904000	Uncollectible Accounts									
2	905000	Misc Customer Accounts									
		TOTAL CUSTOMER ACCOUNTS EXPENSES									
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses									
2	909000	Advertising									

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	910000	Misc Customer Service & Info Exp									
		TOTAL CUSTOMER SERVICE & INFO EXP									

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses									
2	913000	Advertising									
2	916000	Miscellaneous Sales Expenses									
		TOTAL SALES EXPENSES									
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries									
4	921000	Office Supplies & Expenses									
4	922000	Admin. Expenses Transferred - Credit									
4	923000	Outside Services Employed									
4	924000	Property Insurance Premium									
4	925XXX	Injuries and Damages									
4	926XXX	Employee Pensions and Benefits									
4	928000	Regulatory Commission Expenses									
4	930000	Miscellaneous General Expenses									
4	931000	Rents									
4	935000	Maintenance of General Plant									
		TOTAL ADMIN & GEN OPERATING EXP									
G-DEPX		Depreciation Expense-General Plant									
G-AMTX		Amortization Expense - General Plant - 303000									
G-AMTX		Amortization Expense - Misc IT Intangible Plant									
G-AMTX		Amortization Expense-General Plant - 390200, 0									
99	407025	WA GRC Jackson Prairie O&M Deferral									
99	407X28	Reg Credit/Debit Decoupling Def Rev									
99	407229	Idaho Earnings Test Amortization									
99	407329	Reg Debit Amt Decoupling Surcharge									
99	407335	DSIT Amortization - ID									
99	407425	WA GRC Jackson Prairie Deferral									
99	407429	Reg Credit Decoupling Rebate									
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES									
		TOTAL ADMIN & GENERAL EXPENSES									
		TOTAL EXPENSES BEFORE FIT									
		NET OPERATING INCOME (LOSS) BEFORE F									
G-FIT		FEDERAL INCOME TAX									

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT		DEFERRED FEDERAL INCOME TAX									
G-FIT		AMORTIZED INVESTMENT TAX CREDIT									
		GAS NET OPERATING INCOME (LOSS)									

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

ALLOCATION RATIOS:

- G-ALL 1 System Contract Demand
- G-ALL 2 Number of Customers
- G-ALL 3 Direct Distribution Operating Expense
- G-ALL 4 Jurisdictional 4-Factor Ratio
- G-ALL 10 Actual Annual Throughput
- G-ALL 99 Not Allocated

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RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS
 For Month Ended December 31, 2014
 Average of Monthly Averages Basis

Report ID:
G-ROR-12E

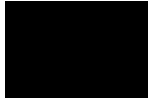
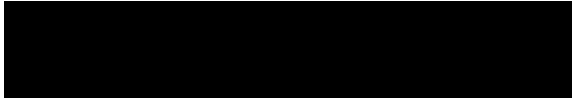
AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basi	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases									
1	804001	Pipeline Demand Costs									
1	804002	Transport Variable Charges									
6	804010	Gas Costs - Fixed Hedge									
6	804014	GTI Contributions									
6	804017	Transaction Fees									
6	804140	Gas Research Contributions									
6	804170	Gas Transaction Fees									
6	804600	Gas Purchases - Financial									
6	804700	Gas Costs - Offsystem Bookout									
6	804711	Gas Costs - Offsystem Bookout Offset									
6	804730	Gas Costs - Intracompany LDC Gas									
6	804999	Off System Gas Purchases									
99	805110	Gas Exp - Rate Amortizations									
99	805111	Amortize ID Holdback									
99	805120	Gas Expense - Rate Deferrals									
		TOTAL PURCHASED GAS COSTS									

ALLOCATION RATIOS:

G-ALL 1 System Contract Demand
 G-ALL 6 Actual Therms Purchased
 G-ALL 99 Not Allocated



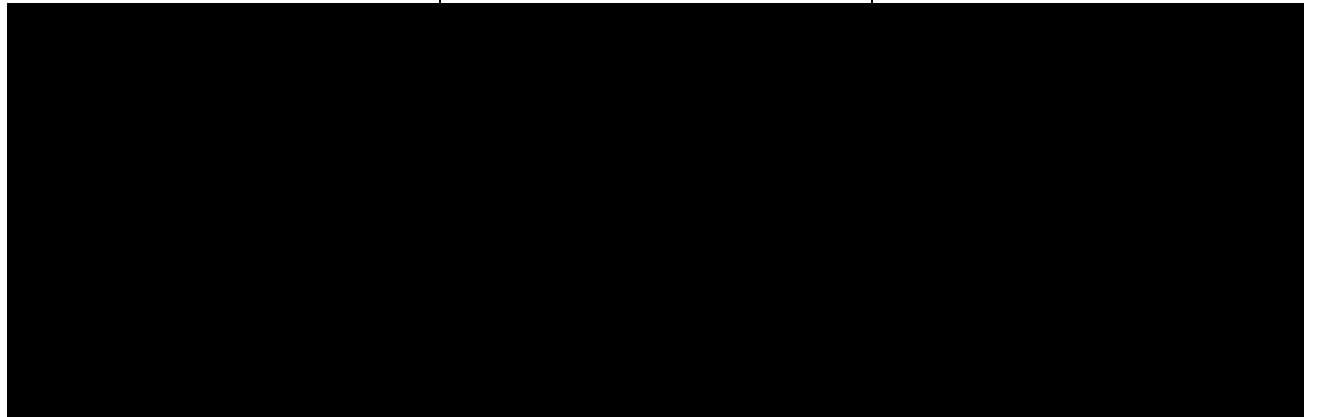
RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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

2	903000	Customer Records & Collections									
12	903920	Accts Rec Sold - Program Fees									
12	903930	Accts Rec Sold - Maturity Yield Fees									
Total Account 903											



ALLOCATION RATIOS:

G-ALL 2 Number of Customers
G-ALL 12 Net Gas Plant (before DFIT) - AMA

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense									
99	908600	Public Purpose Tariff Rider Expense Offset									
99	908610	Limited Income Tax Refund Program									
99	908690	Schedule 91 Amortization included in Unbilled									
99	908990	DSM Amortization									
		Total Account 908									

ALLOCATION RATIOS:

G-ALL 2 Number of Customers
G-ALL 99 Not Allocated

AVISTA UTILITIES

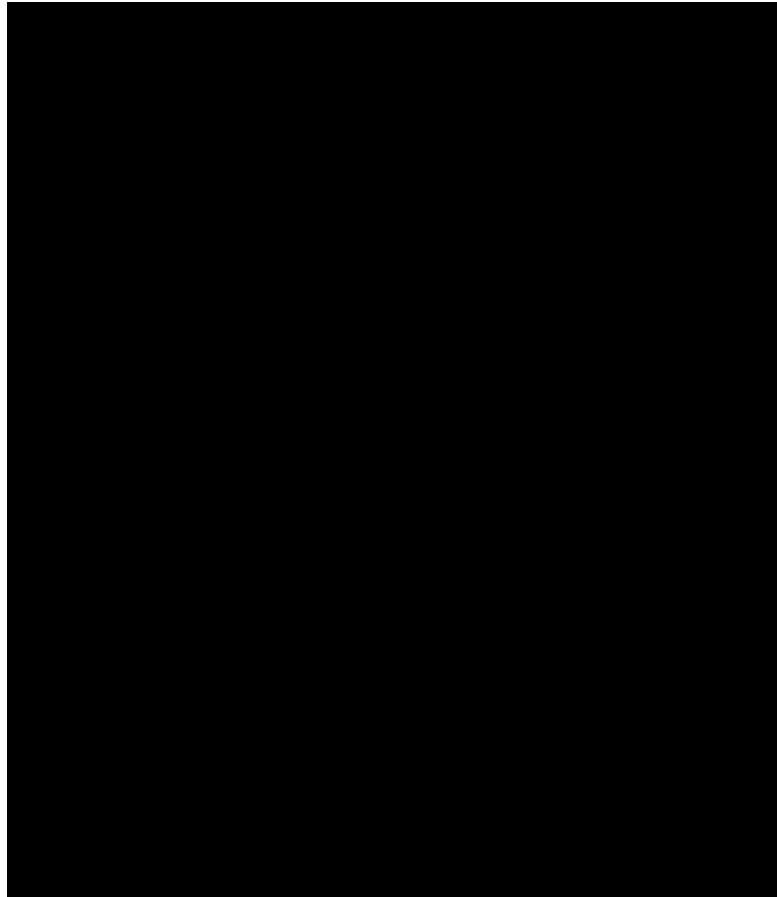
RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

Ref/Basis	Description	System	Washington	Idaho
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G-OPS	Calculation of Taxable Operating Income:			
	Operating Revenue			
G-OPS	Operating & Maintenance Expense			
G-OPS	Book Deprec/Amort and Reg Amortizations			
G-OTX	Taxes Other than FIT			
	Net Operating Income Before FIT			
G-INT	Less: Interest Expense			
G-SCM	Schedule M Adjustments			
	Taxable Net Operating Income			
	Tax Rate			
	Total Federal Income Tax			
G-DTE	Deferred FIT			
99	411400 Amortized Investment Tax Credit			
	Total FIT/Deferred FIT & ITC			

ALLOCATION RATIOS:

G-ALL 99 Not Allocated



RESULTS OF OPERATIONS		Report ID: G-ROR-12E
GAS SCHEDULE M ITEMS		
For Month Ended December 31, 2014 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization									
12	997001	Contributions In Aid of Construction									
2	997002	Injuries and Damages									
12	997003	Salvage									
4	997005	FAS106 Current Retiree Medical Accrual									
6	997008	DSM Book Amortization									
99	997010	Deferred Gas Credit and Refunds									
4	997015	Airplane Lease Payments									
12	997016	Redemption Expense Amortization									
4	997020	FAS87 Current Pension Accrual									
4	997029	FAS 106 Post Retirement Benefits									
99	997031	Decoupling Mechanism									
12	997032	Interest Rate Swaps									
4	997033	DSM Tariff Rider									
12	997048	AFUDC									
11	997049	Tax Depreciation									
1	997055	Deferred Gas Exchange									
4	997062	Gain on Sale of Office Building									
99	997065	Amortization of Unbilled Revenue Add-Ins									
99	997073	DSIT Amortization - ID									
11	997080	Book Transportation Depreciation									
4	997081	Deferred Compensation									
4	997082	Meal Disallowances									
4	997083	Paid Time Off									
2	997084	Customer Uncollectibles									
99	997098	Provision for Rate Refund									
		TOTAL SCHEDULE M ADJUSTMENTS									

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand
G-ALL	2	Number of Customers
G-ALL	4	Jurisdictional 4-Factor Ratio
G-ALL	6	Actual Therms Purchased
G-ALL	11	Book Depreciation
G-ALL	12	Net Gas Plant (before DFIT) - AMA
G-ALL	99	Not Allocated



RESULTS OF OPERATIONS	Report ID: G-ROR-12E
DEFERRED INCOME TAX EXPENSE--GAS	
For Month Ended December 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
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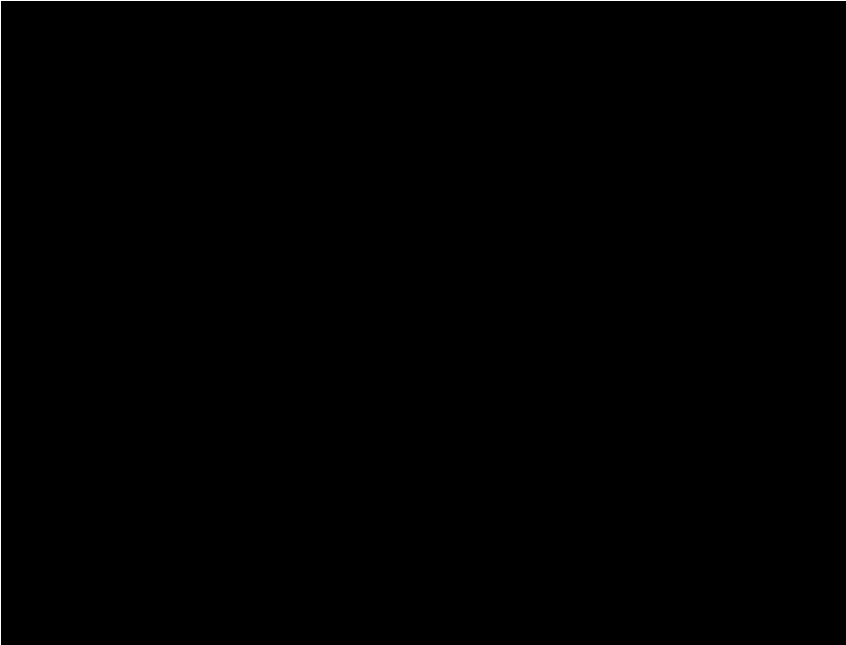
14	410100	Deferred Federal Income Tax Expense - Allocated			
99	410100	Deferred Federal Income Tax Exp			
		SUBTOTAL			

14	411100	Deferred Federal Income Tax Expense - Allocated			
99	411100	Deferred Federal Income Tax Exp			
		SUBTOTAL			

Total Deferred Federal Income Tax Expense

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA
G-ALL	99	Not Allocated



RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage									
		TOTAL UNDERGROUND STORAGE TAX									
		DISTRIBUTION									
99	408110	State Excise Tax									
99	408120	Municipal Occupation & License Tax									
99	408130	Excise Tax									
99	408160	Miscellaneous State or Local Tax									
99	408170	R&P Property Tax - Distribution									
99	409100	State Income Tax									
		TOTAL DISTRIBUTION TAX									
		TOTAL TAXES OTHER THAN FIT									



ALLOCATION RATIOS:

G-ALL 1 System Contract Demand

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)									
4	3031XX	Misc Intangible IT Plant (3031XX)									
		TOTAL INTANGIBLE PLANT									
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights									
1	351XXX	Structures & Improvements									
1	352XXX	Wells									
1	353000	Lines									
1	354000	Compressor Station Equipment									
1	355000	Measuring & Regulating Equipment									
1	356000	Purification Equipment									
1	357000	Other Equipment									
		TOTAL UNDERGROUND STORAGE PLANT									
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights									
6	374400	Land & Land Rights									
6	375000	Structures & Improvements									
6	376000	Mains									
6	378000	Measuring & Reg Station Equip-General									
6	379000	Measuring & Reg Station Equip-City Gate									
6	380000	Services									
6	381000	Meters									
6	382000	Meter Installations									
6	383000	House Regulators									
6	384000	House Regulator Installations									
6	385000	Industrial Measuring & Reg Sta Equip									
6	387000	Other Equipment									
		TOTAL DISTRIBUTION PLANT									
		GENERAL PLANT									
4	389XXX	Land & Land Rights									
4	390XXX	Structures & Improvements									
4	391XXX	Office Furniture & Equipment									
4	392XXX	Transportation Equipment									
4	393000	Stores Equipment									
4	394000	Tools, Shop & Garage Equipment									

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

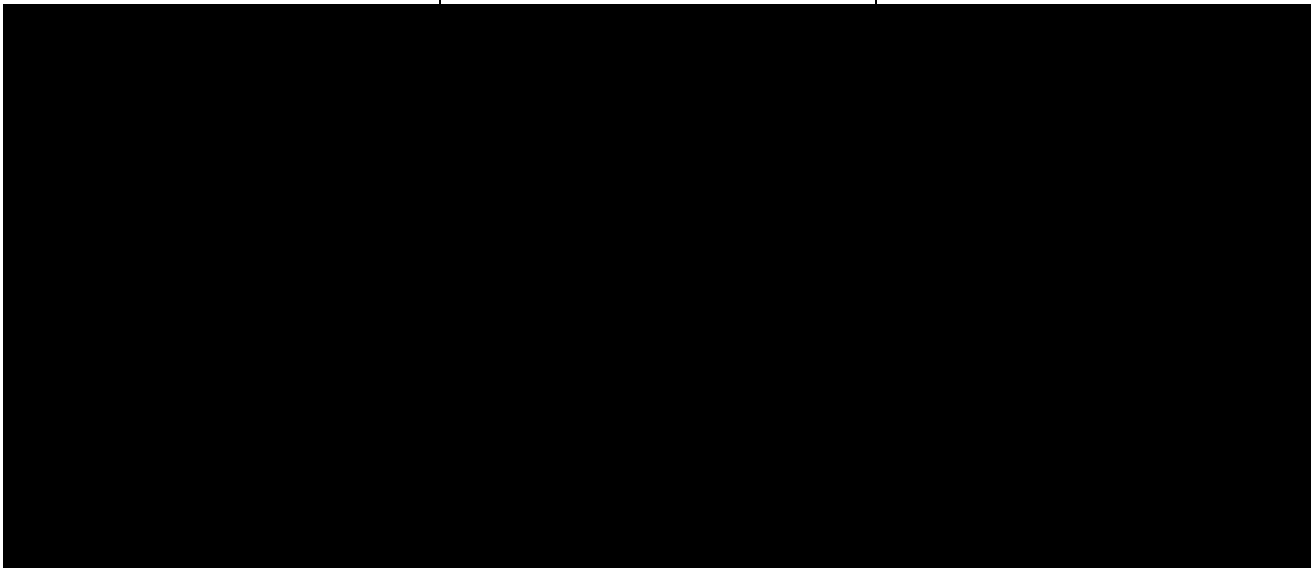
***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment									
4	396XXX	Power Operated Equipment									
4	397XXX	Communications Equipment									
4	398000	Miscellaneous Equipment									
		TOTAL GENERAL PLANT									
		TOTAL PLANT IN SERVICE									
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage									
G-ADEP		Distribution Plant									
G-ADEP		General Plant									
		TOTAL ACCUMULATED DEPRECIATION									
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000									
G-AAMT		Misc IT Intangible Plant - 3031XX									
G-AAMT		Underground Storage									
G-AAMT		General Plant - 390200, 396200									
		TOTAL ACCUMULATED AMORTIZATION									
		TOTAL ACCUMULATED DEPR/AMORT									
		NET GAS UTILITY PLANT before DFIT									
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service									
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)									
4	283750	ADFIT - Common Plant (283750 from C-DT)									
12	283850	ADFIT - Gas portion of Bond Redemptions									
		TOTAL ACCUMULATED DFIT									
		NET GAS UTILITY PLANT									
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand									
G-ALL	4	Jurisdictional 4-Factor Ratio									
G-ALL	6	Actual Therms Purchased									
G-ALL	12	Net Gas Plant (before DFIT) - AMA									

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE									
	OTHER ADJUSTMENTS:									
4	253850 Gain on Sale of General Office Bldg									
4	190850 DFIT - Gain on Sale of General Office Bldg									
1	117100 Gas Stored - Recoverable Base Gas									
1	164100 Gas Inventory--Jackson Prairie									
4	252000 Customer Advances									
99	235199 Customer Deposits									
C-WKC	Working Capital									
99	186710 DSM Programs									
	TOTAL OTHER ADJUSTMENTS									
	NET RATE BASE									
ALLOCATION RATIOS:										
G-ALL	1	System Contract Demand								
G-ALL	4	Jurisdictional 4-Factor Ratio								
G-ALL	99	Not Allocated								



RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)														
Hydro (ED-AN)														
Other (ED-AN)														
Total Electric Production														
Electric Transmission														
ED-AN														
Total Electric Transmission														
Electric Distribution														
ED-AN														
ED-ID														
ED-WA														
Total Electric Distribution														
Gas Underground Storage														
1 GD-AN														
GD-OR														
Total Gas Underground Storage														
Gas Distribution														
6 GD-AN														
GD-ID														
GD-WA														
GD-OR														
Total Gas Distribution														
General Plant														
ED-AN														
ED-ID														
ED-WA														
7,4 CD-AA														
9,4 CD-AN														
9 CD-ID														
9 CD-WA														
8,4 GD-AA														
4 GD-AN														
GD-ID														
GD-WA														
GD-OR														
Total General Plant														
Total Depreciation Expense														
Allocation Ratios:														
Service -														

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

- 7 Elec/Gas North/O
- 8 Gas North/Oregon
- 9 Elec/Gas North 4-



RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN													
Misc Intangible Plt (303000)	ED-AN													
Total Production/Transmission														
Distribution														
Franchises (302000)	ED-WA													
Misc Intangible Plt (303000)	ED-WA													
Total Distribution														
General Plant - 303000														
7,4	CD-AA													
9,4	CD-AN													
	GD-ID													
	GD-WA													
	GD-OR													
Total General Plant - 303000														
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA													
9,4	CD-AN													
9,4	CD-ID													
	ED-AN													
	ED-ID													
	ED-WA													
8,4	GD-AA													
4	GD-AN													
	GD-OR													
Total Miscellaneous IT Intangible Plant - 3031XX														
Gas Underground Storage														
1	GD-AN													
Total Gas Underground Storage														
General Plant - 390200, 396200														
7,4	CD-AA													
4	ED-AN													
	GD-OR													
Total General Plant- 390200, 396200														
Total Amortization Expense														
Allocation Ratios:														
Service -														
7	Elec/Gas North/Oregon 4-Factor													
8	Gas North/Oregon 4-Factor													
9	Elec/Gas North 4-Factor													

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)														
Hydro (ED-AN)														
Other (ED-AN)														
Total Electric Production														
Electric Transmission														
ED-AN														
Total Electric Transmission														
Electric Distribution														
ED-AN														
ED-ID														
ED-WA														
Total Electric Distribution														
Gas Underground Storage														
1 GD-AN														
GD-OR														
Total Gas Underground Storage														
Gas Distribution														
6 GD-AN														
GD-ID														
GD-WA														
GD-OR														
Total Gas Distribution														
General Plant														
ED-AN														
ED-ID														
ED-WA														
7,4 CD-AA														
9,4 CD-AN														
9 CD-ID														
9 CD-WA														
8,4 GD-AA														
4 GD-AN														
GD-ID														
GD-WA														
GD-OR														
Total General Plant														
Total Accumulated Depreciation														

Allocation Ratios:
Service -

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7 Elec/Gas North/O [REDACTED]
8 Gas North/Oregon [REDACTED]
9 Elec/Gas North 4- [REDACTED]

1 System Contract Demand [REDACTED]
4 Jurisdictional 4-Factor Ratio [REDACTED]
6 Actual Therms Purchased [REDACTED]

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN													
Misc Intangible Plt (303000)	ED-AN													
Total Production/Transmission														
Distribution														
Franchises (302000)	ED-WA													
Misc Intangible Plt (303000)	ED-WA													
Total Distribution														
General Plant - 303000														
7,4	CD-AA													
9,4	CD-AN													
	GD-ID													
	GD-WA													
	GD-OR													
Total General Plant - 303000														
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA													
9,4	CD-AN													
9	CD-ID													
	ED-AN													
	ED-ID													
	ED-WA													
8,4	GD-AA													
4	GD-AN													
	GD-OR													
Total Miscellaneous IT Intangible Plant - 3031XX														
Gas Underground Storage														
1	GD-AN													
Total Gas Underground Storage														
General Plant - 390200, 396200														
7,4	CD-AA													
9	CD-ID													
9	CD-WA													
4	ED-AN													
	ED-WA													
	GD-WA													
	GD-OR													
Total General Plant - 390200, 396200														
Total Accumulated Amortization														
Allocation Ratios:														
Service -														

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended December 31, 2014
Average of Monthly Averages Basis

Report ID:
G-ROR-12E

AVISTA UTILITIES

- 7 Elec/Gas North/Oregon 4-Factor
- 8 Gas North/Oregon 4-Factor
- 9 Elec/Gas North 4-Factor



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	394000	Tools, Shop, & Garage Equip												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	395000	Laboratory Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	397XXX	Communication Equipment										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	398000	Miscellaneous Equipment										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
		<u>TOTAL GENERAL PLANT</u>										

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor
G-ALL	8	Gas North/Oregon 4-Factor
G-ALL	9	Elec/Gas North 4-Factor
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	303100	Misc Intangible Plant--Ma										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
8		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
		<u>TOTAL</u>										

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	
G-ALL	8	Gas North/Oregon 4-Factor	
G-ALL	9	Elec/Gas North 4-Factor	
G-ALL	99	Not Allocated	

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

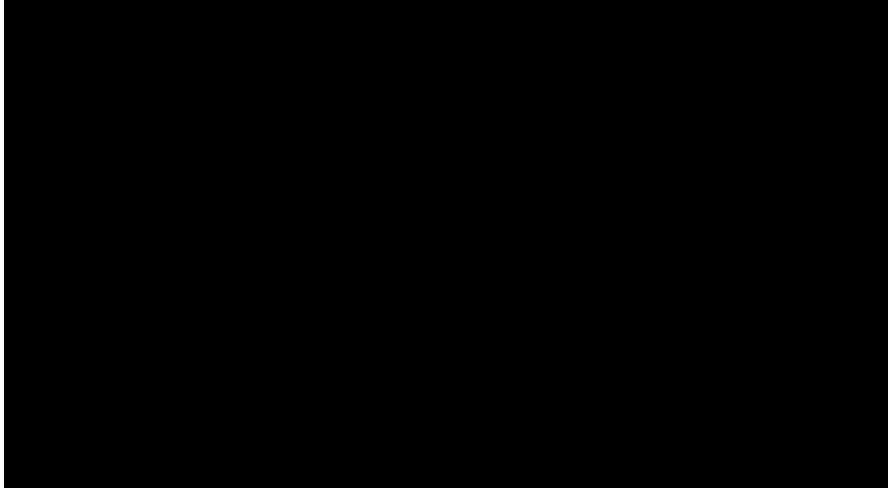
AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
-----------	---------------------	-------	----------	-----------	------------

Deferred FIT - Common Plant (For Report APL)

7	282900 CD-AA				
8	282900 GD-AA				
9	282900 CD-WA / ID / AN				
7	283750 CD-AA				
	Total				



ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor
G-ALL	8	Gas North/Oregon 4-Factor
G-ALL	9	Elec/Gas North 4-Factor
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	G-ROR-12E
For Month Ended December 31, 2014	
Average of Monthly Averages 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	151210 FUEL STOCK HOG FUEL-KFGS									
7/4	154100 PLANT MATERIALS & OPER SUPPLIES									
1	154300 PLANT MATERIALS & OPER SUP-CS2									
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP									
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY									
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE									
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE									
99	163998 COMMON WORKING CAPITAL									
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL									
	TOTAL									

ALLOCATION RATIOS:

- 1 Production/Transmission Ratio
- 7/4 Jur Rollup/Jurisdictional 4-Factor F
- 99 Not Allocated