

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-1A</b>
<b>GAS RATE OF RETURN</b>	
For Month Ended October 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(208,207)	(227,422)	19,215
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(208,207)	(227,422)	19,215
G-APL	Gas Net Adjusted Rate Base	364,821,140	246,578,712	118,242,428
	<b>RATE OF RETURN</b>	<b>-0.057%</b>	<b>-0.092%</b>	<b>0.016%</b>

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
1	Input	System Contract Demand	01-01-2010 thru 12-31-2012	<b>100.000%</b>	<b>70.270%</b>	<b>29.730%</b>	
2	Input	Number of Customers Percent	10-01-2014 thru 10-31-2014	230,033 <b>100.000%</b>	152,643 <b>66.357%</b>	77,390 <b>33.643%</b>	
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2014 thru 10-31-2014	1,389,842 <b>100.000%</b>	864,769 <b>62.221%</b>	525,073 <b>37.779%</b>	
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013				
		Direct O & M Accounts 798 - 894		4,428,414	3,086,497	1,341,917	
		Direct O & M Accounts 901 - 935		7,145,528	6,725,788	419,740	
		Total		11,573,942	9,812,285	1,761,657	
		Percentage		100.000%	84.779%	15.221%	
		Direct Labor					
		Amount: Accounts 798 - 894		7,184,224	4,915,658	2,268,566	
		Amount: Accounts 901 - 935		2,925,452	2,275,129	650,323	
		Total		10,109,676	7,190,787	2,918,889	
		Percentage		100.000%	71.128%	28.872%	
		Total Number of Customers		228,433	151,676	76,757	
		Percentage		100.000%	66.398%	33.602%	
		Total Direct Plant		342,298,034	227,409,225	114,888,809	
		Percentage		100.000%	66.436%	33.564%	
4		Total Four Factor Allocators		400.000%	288.741%	111.259%	
		Percent		<b>100.000%</b>	<b>72.185%</b>	<b>27.815%</b>	
6	Input	Actual Therms Purchased Percent	10-01-2014 thru 10-31-2014	13,062,470 <b>100.000%</b>	8,541,549 <b>65.390%</b>	4,520,921 <b>34.610%</b>	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas

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

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Input	Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		9,851,125	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>
	Percentage		100.000%	0.000%	67.751%	32.249%
	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>
	Percentage		100.000%	0.000%	71.021%	28.979%
	Number of Customers at		325,919	0	228,433	97,486
	Percentage		100.000%	0.000%	70.089%	29.911%
	Net Direct Plant		552,816,448	0	365,235,362	187,581,086
	Percentage		100.000%	0.000%	66.068%	33.932%

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

Report ID:  
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AVISTA UTILITIES

8	Total Percentages Average (GD AA)		400.000%	0.000%	274.929%	125.071%
			<b>100.000%</b>	<b>0.000%</b>	<b>68.732%</b>	<b>31.268%</b>
	Input		Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013				
	Direct O & M Accts 580 - 894		64,480,390	58,058,286	6,422,104	0
	Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805	0
	Adjustments		0	0	0	0
	Total		98,276,670	84,627,761	13,648,909	0
	Percentage		100.000%	86.112%	13.888%	0.000%
	Direct Labor Accts 580 - 894		63,088,156	51,352,909	11,735,247	0
	Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
	Total		66,937,242	54,761,138	12,176,104	0
	Percentage		100.000%	81.810%	18.190%	0.000%
	Number of Customers at		594,738	366,305	228,433	0
	Percentage		100.000%	61.591%	38.409%	0.000%
	Net Direct Plant		2,443,285,624	2,078,050,262	365,235,362	0
	Percentage		100.000%	85.051%	14.949%	0.000%
9	Total Percentages Average (CD AN/ID/WA)		400.000%	314.564%	85.436%	0.000%
			<b>100.000%</b>	<b>78.641%</b>	<b>21.359%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
			100.000%	0.000%	80.700%	19.300%
10	Actual Annual Throughput Percent	01-01-2013 thru 12-31-2013	System	Washington	Idaho	
			250,528,153	173,901,125	76,627,028	
			<b>100.000%</b>	<b>69.414%</b>	<b>30.586%</b>	
11	Book Depreciation Percent	10-01-2014 thru 10-31-2014	1,437,608	980,399	457,209	
			<b>100.000%</b>	<b>68.197%</b>	<b>31.803%</b>	
12	Net Gas Plant (before DFIT) - AMA Percent	09-01-2014 thru 10-31-2014	423,725,058	287,594,024	136,131,034	
			<b>100.000%</b>	<b>67.873%</b>	<b>32.127%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	09-01-2014 thru 10-31-2014	48,210,296	35,406,939	12,803,357	
			<b>100.000%</b>	<b>73.443%</b>	<b>26.557%</b>	

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<b>GAS ALLOCATION PERCENTAGES</b> For Month Ended October 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

14	Net Allocated Schedule M's - AMA Percent	10-01-2014 thru 10-31-2014	296,011	233,523	62,488
			<b>100.000%</b>	<b>78.890%</b>	<b>21.110%</b>
99	Input Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>GAS OPERATING STATEMENT</b>		<b>G-OPS-1A</b>
For Month Ended October 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
REVENUES											
SALES OF GAS:											
99	480000	Residential	5,287,208	0	5,287,208	3,639,326	0	3,639,326	1,647,882	0	1,647,882
99	4812XX	Commercial - Firm & Interruptible	2,858,129	0	2,858,129	1,973,995	0	1,973,995	884,134	0	884,134
99	4813XX	Industrial-Firm	290,109	0	290,109	134,117	0	134,117	155,992	0	155,992
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	8,327	0	8,327	7,018	0	7,018	1,309	0	1,309
99	499XXX	Unbilled Revenue	3,766,683	0	3,766,683	2,380,050	0	2,380,050	1,386,633	0	1,386,633
TOTAL SALES TO ULTIMATE CUSTOMERS			12,210,456	0	12,210,456	8,134,506	0	8,134,506	4,075,950	0	4,075,950
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	12,742,623	0	12,742,623	8,332,401	0	8,332,401	4,410,222	0	4,410,222
4	488000	Miscellaneous Service Revenues	1,909	0	1,909	1,077	0	1,077	832	0	832
99	489300	Transportation For Others	349,674	0	349,674	317,633	0	317,633	32,041	0	32,041
99	493000	Rent from Gas Property	198	0	198	198	0	198	0	0	0
4	495XXX	Other Gas Revenues	379,341	102,529	481,870	249,553	74,011	323,564	129,788	28,518	158,306
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
TOTAL OTHER OPERATING REVENUES			13,473,745	102,529	13,576,274	8,900,862	74,011	8,974,873	4,572,883	28,518	4,601,401
TOTAL GAS REVENUES			25,684,201	102,529	25,786,730	17,035,368	74,011	17,109,379	8,648,833	28,518	8,677,351
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	19,818,053	0	19,818,053	12,990,856	0	12,990,856	6,827,197	0	6,827,197
99	808XXX	Net Natural Gas Storage Transactions	(592,148)	0	(592,148)	(387,206)	0	(387,206)	(204,942)	0	(204,942)
99	811000	Gas Used for Products Extraction	(104,478)	0	(104,478)	(68,318)	0	(68,318)	(36,160)	0	(36,160)
10	813000	Other Gas Expenses	0	91,893	91,893	0	63,787	63,787	0	28,106	28,106
99	813010	Gas Technology Institute (GTI) Expenses	5,347	0	5,347	3,591	0	3,591	1,756	0	1,756
TOTAL PRODUCTION EXPENSES			19,126,774	91,893	19,218,667	12,538,923	63,787	12,602,710	6,587,851	28,106	6,615,957
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	2,963	2,963	0	2,082	2,082	0	881	881
1	824000	Other Expenses	0	62,059	62,059	0	43,609	43,609	0	18,450	18,450
1	837000	Other Equipment	0	61,286	61,286	0	43,066	43,066	0	18,220	18,220
TOTAL UNDERGROUND STORAGE OPER EXP			0	126,308	126,308	0	88,757	88,757	0	37,551	37,551
G-DEPX		Depreciation Expense-Underground Storage	0	48,398	48,398	0	34,009	34,009	0	14,389	14,389
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	22,488	22,488	0	15,802	15,802	0	6,686	6,686
TOTAL UG STORAGE DEPR/AMRT/NON-FIT			0	70,905	70,905	0	49,824	49,824	0	21,081	21,081
TOTAL UNDERGROUND STORAGE EXPENSES			0	197,213	197,213	0	138,581	138,581	0	58,632	58,632

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For Month Ended October 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

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For Month Ended October 31, 2014		
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AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	39,269	84,952	124,221	33,634	52,858	86,492	5,635	32,094	37,729
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	312,065	70,650	382,715	251,041	43,959	295,000	61,024	26,691	87,715
3	875000	Measuring & Reg Sta Exp-General	351	0	351	374	0	374	(23)	0	(23)
3	876000	Measuring & Reg Sta Exp-Industrial	1,090	0	1,090	43	0	43	1,047	0	1,047
3	877000	Measuring & Reg Sta Exp-City Gate	9,375	0	9,375	3,751	0	3,751	5,624	0	5,624
3	878000	Meter & House Regulator Expenses	104,758	1,234	105,992	25,282	768	26,050	79,476	466	79,942
3	879000	Customer Installation Expenses	158,754	13,255	172,009	100,392	8,247	108,639	58,362	5,008	63,370
3	880000	Other Expenses	90,353	53,724	144,077	68,831	33,428	102,259	21,522	20,296	41,818
3	881000	Rents	0	1,013	1,013	0	630	630	0	383	383
MAINTENANCE											
3	885000	Supervision & Engineering	9,126	0	9,126	3,419	0	3,419	5,707	0	5,707
3	887000	Mains	277,998	0	277,998	158,253	0	158,253	119,745	0	119,745
3	889000	Measuring & Reg Sta Exp-General	34,718	0	34,718	32,296	0	32,296	2,422	0	2,422
3	890000	Measuring & Reg Sta Exp-Industrial	36,829	0	36,829	7,991	0	7,991	28,838	0	28,838
3	891000	Measuring & Reg Sta Exp-City Gate	7,932	0	7,932	5,954	0	5,954	1,978	0	1,978
3	892000	Services	184,596	0	184,596	103,580	0	103,580	81,016	0	81,016
3	893000	Meters & House Regulators	122,806	50,592	173,398	70,106	31,479	101,585	52,700	19,113	71,813
3	894000	Other Equipment	(178)	10,307	10,129	(178)	6,413	6,235	0	3,894	3,894
TOTAL DISTRIBUTION OPERATING EXP			1,389,842	285,727	1,675,569	864,769	177,782	1,042,551	525,073	107,945	633,018
G-DEPX		Depreciation Expense-Distribution	1,075,660	5,386	1,081,046	721,523	3,522	725,045	354,137	1,864	356,001
G-OTX		Taxes Other Than FIT	822,350	0	822,350	646,455	0	646,455	175,895	0	175,895
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			1,898,010	5,386	1,903,396	1,367,978	3,522	1,371,500	530,032	1,864	531,896
TOTAL DISTRIBUTION EXPENSES			3,287,852	291,113	3,578,965	2,232,747	181,304	2,414,051	1,055,105	109,809	1,164,914
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	19,519	19,519	0	12,952	12,952	0	6,567	6,567
2	902000	Meter Reading Expenses	153,521	4,477	157,998	137,460	2,971	140,431	16,061	1,506	17,567
G-903	903XXX	Customer Records & Collection Expenses	86,619	370,439	457,058	60,389	245,812	306,201	26,230	124,627	150,857
2	904000	Uncollectible Accounts	0	143,000	143,000	0	94,891	94,891	0	48,109	48,109
2	905000	Misc Customer Accounts	0	7,561	7,561	0	5,017	5,017	0	2,544	2,544
TOTAL CUSTOMER ACCOUNTS EXPENSES			240,140	544,996	785,136	197,849	361,643	559,492	42,291	183,353	225,644
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	326,100	20,701	346,801	321,799	13,737	335,536	4,301	6,964	11,265
2	909000	Advertising	0	33,473	33,473	0	22,212	22,212	0	11,261	11,261



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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	910000	Misc Customer Service & Info Exp	0	(399)	(399)	0	(265)	(265)	0	(134)	(134)
		TOTAL CUSTOMER SERVICE & INFO EXP	326,100	53,775	379,875	321,799	35,684	357,483	4,301	18,091	22,392

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	10,981	517,310	528,291	7,154	373,420	380,574	3,827	143,890	147,717
4	921000	Office Supplies & Expenses	1	98,001	98,002	0	70,742	70,742	1	27,259	27,260
4	922000	Admin. Expenses Transferred - Credit	0	(1,710)	(1,710)	0	(1,234)	(1,234)	0	(476)	(476)
4	923000	Outside Services Employed	0	285,212	285,212	0	205,880	205,880	0	79,332	79,332
4	924000	Property Insurance Premium	0	26,890	26,890	0	19,411	19,411	0	7,479	7,479
4	925XXX	Injuries and Damages	0	82,209	82,209	0	59,343	59,343	0	22,866	22,866
4	926XXX	Employee Pensions and Benefits	0	52,209	52,209	0	37,687	37,687	0	14,522	14,522
4	928000	Regulatory Commission Expenses	60,010	16,221	76,231	35,870	11,709	47,579	24,140	4,512	28,652
4	930000	Miscellaneous General Expenses	2,423	44,444	46,867	1,561	32,082	33,643	862	12,362	13,224
4	931000	Rents	707	22,874	23,581	707	16,512	17,219	0	6,362	6,362
4	935000	Maintenance of General Plant	64,427	173,265	237,692	57,089	125,071	182,160	7,338	48,194	55,532
TOTAL ADMIN & GEN OPERATING EXP			138,549	1,316,925	1,455,474	102,381	950,623	1,053,004	36,168	366,302	402,470
G-DEPX		Depreciation Expense-General Plant	31,309	276,853	308,162	21,497	199,846	221,343	9,812	77,007	86,819
G-AMTX		Amortization Expense - General Plant - 303000	2,410	9,450	11,860	2,072	6,822	8,894	338	2,628	2,966
G-AMTX		Amortization Expense - Misc IT Intangible Plant	191	239,489	239,680	0	172,876	172,876	191	66,613	66,804
G-AMTX		Amortization Expense-General Plant - 390200, (	0	477	477	0	344	344	0	133	133
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			33,910	526,269	560,179	23,569	379,888	403,457	10,341	146,381	156,722
TOTAL ADMIN & GENERAL EXPENSES			172,459	1,843,194	2,015,653	125,950	1,330,511	1,456,461	46,509	512,683	559,192
TOTAL EXPENSES BEFORE FIT			23,153,325	3,022,184	26,175,509	15,417,268	2,111,510	17,528,778	7,736,057	910,674	8,646,731
NET OPERATING INCOME (LOSS) BEFORE FIT					(388,779)		(419,399)				30,620
G-FIT		FEDERAL INCOME TAX			(75,522)			(156,282)			80,760

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended October 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			(102,217)			(33,918)			(68,299)
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(2,833)			(1,777)			(1,056)
		GAS NET OPERATING INCOME (LOSS)			(208,207)			(227,422)			19,215

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended October 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	100.000%		70.270%		29.730%
G-ALL	2	Number of Customers	100.000%		66.357%		33.643%
G-ALL	3	Direct Distribution Operating Expense	100.000%		62.221%		37.779%
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**  
**ALLOCATION OF PURCHASED GAS COSTS**  
For Month Ended October 31, 2014  
Average of Monthly Averages Basis

Report ID:  
**G-804-1A**

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	17,353,669	0	17,353,669	11,349,386	0	11,349,386	6,004,283	0	6,004,283
1	804001	Pipeline Demand Costs	2,578,633	0	2,578,633	1,812,005	0	1,812,005	766,628	0	766,628
1	804002	Transport Variable Charges	(223,006)	0	(223,006)	(156,706)	0	(156,706)	(66,300)	0	(66,300)
6	804010	Gas Costs - Fixed Hedge	(91,643)	0	(91,643)	(59,925)	0	(59,925)	(31,718)	0	(31,718)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	47,849	0	47,849	31,288	0	31,288	16,561	0	16,561
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	215,004	0	215,004	140,591	0	140,591	74,413	0	74,413
6	804700	Gas Costs - Offsystem Bookout	125,065	0	125,065	81,780	0	81,780	43,285	0	43,285
6	804711	Gas Costs - Offsystem Bookout Offset	(125,065)	0	(125,065)	(81,780)	0	(81,780)	(43,285)	0	(43,285)
6	804730	Gas Costs - Intracompany LDC Gas	0	0	0	0	0	0	0	0	0
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	41,556	0	41,556	40,919	0	40,919	637	0	637
99	805111	Amortize ID Holdback	(65,073)	0	(65,073)	0	0	0	(65,073)	0	(65,073)
99	805120	Gas Expense - Rate Deferrals	(38,936)	0	(38,936)	(166,702)	0	(166,702)	127,766	0	127,766
<b>TOTAL PURCHASED GAS COSTS</b>			<b>19,818,053</b>	<b>0</b>	<b>19,818,053</b>	<b>12,990,856</b>	<b>0</b>	<b>12,990,856</b>	<b>6,827,197</b>	<b>0</b>	<b>6,827,197</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	65.390%	34.610%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 903</b>	<b>G-903-1A</b>
For Month Ended October 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	903000	Customer Records & Collections	86,619	370,439	457,058	60,389	245,812	306,201	26,230	124,627	150,857
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			86,619	370,439	457,058	60,389	245,812	306,201	26,230	124,627	150,857

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.357%	33.643%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.873%	32.127%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended October 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	19,076	20,701	39,777	14,775	13,737	28,512	4,301	6,964	11,265
99	908600	Public Purpose Tariff Rider Expense Offset	158,881	0	158,881	158,881	0	158,881	0	0	0
99	908610	Limited Income Tax Refund Program	44,918	0	44,918	44,918	0	44,918	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	103,225	0	103,225	103,225	0	103,225	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			326,100	20,701	346,801	321,799	13,737	335,536	4,301	6,964	11,265

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.357%	33.643%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-1A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended October 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.42%	53.42%
2	Cost of Debt		5.367%	5.407%
	Total Cost of Debt		2.867%	2.888%
	Total Weighted Cost		2.867%	2.888%
G-APL	Net Rate Base	364,821,140	246,578,712	118,242,428
	Interest Deduction for FIT Calculation	10,484,253	7,069,412	3,414,841
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			



RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended October 31, 2014				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	25,786,730	17,109,379	8,677,351
G-OPS	Operating & Maintenance Expense	23,641,029	15,703,997	7,937,032
G-OPS	Book Deprec/Amort and Reg Amortizations	1,689,642	1,162,524	527,118
G-OTX	Taxes Other than FIT	844,838	662,257	182,581
	Net Operating Income Before FIT	(388,779)	(419,399)	30,620
G-INT	Less: Interest Expense	873,688	589,118	284,570
G-SCM	Schedule M Adjustments	1,046,692	561,998	484,694
	Taxable Net Operating Income	(215,775)	(446,519)	230,744
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(75,522)	(156,282)	80,760
G-DTE	Deferred FIT	(102,217)	(33,918)	(68,299)
99	411400 Amortized Investment Tax Credit	(2,833)	(1,777)	(1,056)
	Total FIT/Deferred FIT & ITC	(180,572)	(191,977)	11,405
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

**GAS SCHEDULE M ITEMS**

For Month Ended October 31, 2014

Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,109,570	580,074	1,689,644	745,092	417,433	1,162,525	364,478	162,641	527,119
12	997001	Contributions In Aid of Construction	0	94,329	94,329	0	64,024	64,024	0	30,305	30,305
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	35,900	35,900	0	25,914	25,914	0	9,986	9,986
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(62,452)	0	(62,452)	(125,783)	0	(125,783)	63,331	0	63,331
4	997015	Airplane Lease Payments	0	9,903	9,903	0	7,148	7,148	0	2,755	2,755
12	997016	Redemption Expense Amortization	0	25,597	25,597	0	17,373	17,373	0	8,224	8,224
4	997020	FAS87 Current Pension Accrual	0	137,871	137,871	0	99,522	99,522	0	38,349	38,349
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(15)	0	(15)	(15)	0	(15)	0	0	0
12	997032	Interest Rate Swaps	0	1,085,887	1,085,887	0	737,024	737,024	0	348,863	348,863
4	997033	DSM Tariff Rider	(399,647)	(1)	(399,648)	(394,042)	(1)	(394,043)	(5,605)	0	(5,605)
12	997048	AFUDC	0	(33,963)	(33,963)	0	(23,052)	(23,052)	0	(10,911)	(10,911)
11	997049	Tax Depreciation	0	(2,127,905)	(2,127,905)	0	(1,451,167)	(1,451,167)	0	(676,738)	(676,738)
1	997055	Deferred Gas Exchange	0	375,020	375,020	0	263,527	263,527	0	111,493	111,493
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	103,225	0	103,225	103,225	0	103,225	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	123,126	123,126	0	83,968	83,968	0	39,158	39,158
4	997081	Deferred Compensation	0	(67,224)	(67,224)	0	(48,526)	(48,526)	0	(18,698)	(18,698)
4	997082	Meal Disallowances	0	8,869	8,869	0	6,402	6,402	0	2,467	2,467
4	997083	Paid Time Off	0	29,690	29,690	0	21,432	21,432	0	8,258	8,258
2	997084	Customer Uncollectibles	0	18,838	18,838	0	12,500	12,500	0	6,338	6,338
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>750,681</b>	<b>296,011</b>	<b>1,046,692</b>	<b>328,477</b>	<b>233,521</b>	<b>561,998</b>	<b>422,204</b>	<b>62,490</b>	<b>484,694</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers	100.000%	66.357%	33.643%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	65.390%	34.610%
G-ALL	11	Book Depreciation	100.000%	68.197%	31.803%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.873%	32.127%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Month Ended October 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	(234,372)	(184,896)	(49,476)
99	410100	Deferred Federal Income Tax Exp	161,740	181,944	(20,204)
		<b>SUBTOTAL</b>	<b>(72,632)</b>	<b>(2,952)</b>	<b>(69,680)</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	6,544	5,163	1,381
99	411100	Deferred Federal Income Tax Exp	(36,129)	(36,129)	0
		<b>SUBTOTAL</b>	<b>(29,585)</b>	<b>(30,966)</b>	<b>1,381</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>(102,217)</b>	<b>(33,918)</b>	<b>(68,299)</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	78.890%	21.110%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended October 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	0	22,488	22,488	0	15,802	15,802	0	6,686	6,686
		TOTAL UNDERGROUND STORAGE TAX	0	22,488	22,488	0	15,802	15,802	0	6,686	6,686
		DISTRIBUTION									
99	408110	State Excise Tax	187,771	0	187,771	187,771	0	187,771	0	0	0
99	408120	Municipal Occupation & License Tax	254,564	0	254,564	210,170	0	210,170	44,394	0	44,394
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	381,020	0	381,020	248,514	0	248,514	132,506	0	132,506
99	409100	State Income Tax	(1,005)	0	(1,005)	0	0	0	(1,005)	0	(1,005)
		TOTAL DISTRIBUTION TAX	822,350	0	822,350	646,455	0	646,455	175,895	0	175,895
		TOTAL TAXES OTHER THAN FIT	822,350	22,488	844,838	646,455	15,802	662,257	175,895	6,686	182,581

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
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RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-1A</b>
For Month Ended October 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)	1,203,631	1,711,292	2,914,923	1,022,594	1,235,296	2,257,890	181,037	475,996	657,033
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	14,810,340	14,821,799	0	10,690,844	10,690,844	11,459	4,119,496	4,130,955
TOTAL INTANGIBLE PLANT			1,215,090	16,521,632	17,736,722	1,022,594	11,926,140	12,948,734	192,496	4,595,492	4,787,988
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	466,805	466,805	0	328,024	328,024	0	138,781	138,781
1	351XXX	Structures & Improvements	0	1,584,774	1,584,774	0	1,113,621	1,113,621	0	471,153	471,153
1	352XXX	Wells	0	18,524,949	18,524,949	0	13,017,482	13,017,482	0	5,507,467	5,507,467
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	11,711,998	11,711,998	0	8,230,021	8,230,021	0	3,481,977	3,481,977
1	355000	Measuring & Regulating Equipment	0	379,042	379,042	0	266,353	266,353	0	112,689	112,689
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,700,147	1,700,147	0	1,194,693	1,194,693	0	505,454	505,454
TOTAL UNDERGROUND STORAGE PLANT			0	35,815,905	35,815,905	0	25,167,837	25,167,837	0	10,648,068	10,648,068
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	172,738	0	172,738	109,603	0	109,603	63,135	0	63,135
6	375000	Structures & Improvements	806,716	10,725	817,441	539,668	7,013	546,681	267,048	3,712	270,760
6	376000	Mains	258,951,879	2,512,520	261,464,399	171,105,934	1,642,937	172,748,871	87,845,945	869,583	88,715,528
6	378000	Measuring & Reg Station Equip-General	5,296,165	122,797	5,418,962	3,209,571	80,297	3,289,868	2,086,594	42,500	2,129,094
6	379000	Measuring & Reg Station Equip-City Gate	6,208,249	0	6,208,249	1,901,035	0	1,901,035	4,307,214	0	4,307,214
6	380000	Services	173,484,804	0	173,484,804	118,992,989	0	118,992,989	54,491,815	0	54,491,815
6	381000	Meters	67,285,485	0	67,285,485	45,053,874	0	45,053,874	22,231,611	0	22,231,611
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	3,256,488	0	3,256,488	2,545,638	0	2,545,638	710,850	0	710,850
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			515,551,119	2,646,042	518,197,161	343,522,237	1,730,247	345,252,484	172,028,882	915,795	172,944,677
GENERAL PLANT											
4	389XXX	Land & Land Rights	671,090	849,199	1,520,289	577,703	612,994	1,190,697	93,387	236,205	329,592
4	390XXX	Structures & Improvements	4,943,048	18,039,787	22,982,835	3,728,415	13,022,020	16,750,435	1,214,633	5,017,767	6,232,400
4	391XXX	Office Furniture & Equipment	23,726	10,540,452	10,564,178	8,237	7,608,625	7,616,862	15,489	2,931,827	2,947,316
4	392XXX	Transportation Equipment	8,538,726	1,930,159	10,468,885	6,480,677	1,393,285	7,873,962	2,058,049	536,874	2,594,923
4	393000	Stores Equipment	152,701	529,920	682,621	114,607	382,523	497,130	38,094	147,397	185,491
4	394000	Tools, Shop & Garage Equipment	2,642,065	3,805,750	6,447,815	2,038,698	2,747,181	4,785,879	603,367	1,058,569	1,661,936

RESULTS OF OPERATIONS		Report ID: <b>G-PLT-1A</b>
<b>GAS UTILITY PLANT</b>		
For Month Ended October 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
4	395000	Laboratory Equipment	62,831	283,128	345,959	47,386	204,376	251,762	15,445	78,752	94,197
4	396XXX	Power Operated Equipment	3,622,902	1,105,962	4,728,864	2,695,717	798,339	3,494,056	927,185	307,623	1,234,808
4	397XXX	Communications Equipment	2,239,336	8,423,294	10,662,630	817,839	6,080,355	6,898,194	1,421,497	2,342,939	3,764,436
4	398000	Miscellaneous Equipment	1,065	129,233	130,298	1,065	93,287	94,352	0	35,946	35,946
		<b>TOTAL GENERAL PLANT</b>	<b>22,897,490</b>	<b>45,636,884</b>	<b>68,534,374</b>	<b>16,510,344</b>	<b>32,942,985</b>	<b>49,453,329</b>	<b>6,387,146</b>	<b>12,693,899</b>	<b>19,081,045</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>539,663,699</b>	<b>100,620,463</b>	<b>640,284,162</b>	<b>361,055,175</b>	<b>71,767,209</b>	<b>432,822,384</b>	<b>178,608,524</b>	<b>28,853,254</b>	<b>207,461,778</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(13,365,569)	(13,365,569)	0	(9,391,985)	(9,391,985)	0	(3,973,584)	(3,973,584)
G-ADEP		Distribution Plant	(173,894,730)	(1,480,724)	(175,375,454)	(115,424,515)	(968,245)	(116,392,760)	(58,470,215)	(512,479)	(58,982,694)
G-ADEP		General Plant	(6,771,121)	(13,506,581)	(20,277,702)	(4,262,874)	(9,749,726)	(14,012,600)	(2,508,247)	(3,756,855)	(6,265,102)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(180,665,851)</b>	<b>(28,352,874)</b>	<b>(209,018,725)</b>	<b>(119,687,389)</b>	<b>(20,109,956)</b>	<b>(139,797,345)</b>	<b>(60,978,462)</b>	<b>(8,242,918)</b>	<b>(69,221,380)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAAMT		General Plant - 303000	(161,766)	(133,142)	(294,908)	(111,524)	(96,108)	(207,632)	(50,242)	(37,034)	(87,276)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(6,955,848)	(6,955,848)	0	(5,021,079)	(5,021,079)	0	(1,934,769)	(1,934,769)
G-AAAMT		Underground Storage	0	(239,812)	(239,812)	0	(168,516)	(168,516)	0	(71,296)	(71,296)
G-AAAMT		General Plant - 390200, 396200	(4,612)	(41,764)	(46,376)	(3,643)	(30,147)	(33,790)	(969)	(11,617)	(12,586)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(166,378)</b>	<b>(7,370,566)</b>	<b>(7,536,944)</b>	<b>(115,167)</b>	<b>(5,315,850)</b>	<b>(5,431,017)</b>	<b>(51,211)</b>	<b>(2,054,716)</b>	<b>(2,105,927)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(180,832,229)</b>	<b>(35,723,440)</b>	<b>(216,555,669)</b>	<b>(119,802,556)</b>	<b>(25,425,806)</b>	<b>(145,228,362)</b>	<b>(61,029,673)</b>	<b>(10,297,634)</b>	<b>(71,327,307)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>358,831,470</b>	<b>64,897,023</b>	<b>423,728,493</b>	<b>241,252,619</b>	<b>46,341,403</b>	<b>287,594,022</b>	<b>117,578,851</b>	<b>18,555,620</b>	<b>136,134,471</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(75,043,696)	(75,043,696)	0	(50,934,408)	(50,934,408)	0	(24,109,288)	(24,109,288)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(19,400,408)	(19,400,408)	0	(13,985,676)	(13,985,676)	0	(5,414,732)	(5,414,732)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(108,306)	(108,306)	0	(78,181)	(78,181)	0	(30,125)	(30,125)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,038,855)	(1,038,855)	0	(705,102)	(705,102)	0	(333,753)	(333,753)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(95,591,265)</b>	<b>(95,591,265)</b>	<b>0</b>	<b>(65,703,367)</b>	<b>(65,703,367)</b>	<b>0</b>	<b>(29,887,898)</b>	<b>(29,887,898)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>358,831,470</b>	<b>(30,694,242)</b>	<b>328,137,228</b>	<b>241,252,619</b>	<b>(19,361,964)</b>	<b>221,890,655</b>	<b>117,578,851</b>	<b>(11,332,278)</b>	<b>106,246,573</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	65.390%	34.610%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.873%	32.127%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended October 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	358,831,470	(30,694,242)	328,137,228	241,252,619	(19,361,964)	221,890,655	117,578,851	(11,332,278)	106,246,573
	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	30,159,690	30,159,690	0	21,193,214	21,193,214	0	8,966,476	8,966,476
4	252000 Customer Advances	(79,548)	(26)	(79,574)	(11,804)	(19)	(11,823)	(67,744)	(7)	(67,751)
99	235199 Customer Deposits	(520,553)	0	(520,553)	(520,553)	0	(520,553)	0	0	0
C-WKC	Working Capital	0	1,393,285	1,393,285	0	0	0	0	1,393,285	1,393,285
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(600,101)	37,284,013	36,683,912	(532,357)	25,220,414	24,688,057	(67,744)	12,063,599	11,995,855
	NET RATE BASE	358,231,369	6,589,771	364,821,140	240,720,262	5,858,450	246,578,712	117,511,107	731,321	118,242,428

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-1A</b>
For Month Ended October 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		
<b>Electric Production</b>															
	Steam (ED-AN)	656,194	656,194												
	Hydro (ED-AN)	693,034	693,034												
	Other (ED-AN)	779,480	779,480												
<b>Total Electric Production</b>		<b>2,128,708</b>	<b>2,128,708</b>												
<b>Electric Transmission</b>															
	ED-AN	872,235	872,235												
<b>Total Electric Transmission</b>		<b>872,235</b>	<b>872,235</b>												
<b>Electric Distribution</b>															
	ED-AN	56	56												
	ED-ID	1,222,811	1,222,811												
	ED-WA	2,031,231	2,031,231												
<b>Total Electric Distribution</b>		<b>3,254,098</b>	<b>3,254,098</b>												
<b>Gas Underground Storage</b>															
1	GD-AN	48,398	48,398			48,398	48,398		34,009	34,009		14,389	14,389		
	GD-OR	9,513		9,513											
<b>Total Gas Underground Storage</b>		<b>57,911</b>	<b>48,398</b>	<b>9,513</b>		<b>48,398</b>	<b>48,398</b>		<b>34,009</b>	<b>34,009</b>		<b>14,389</b>	<b>14,389</b>		
<b>Gas Distribution</b>															
6	GD-AN	5,386	5,386			5,386	5,386		3,522	3,522		1,864	1,864		
	GD-ID	354,137	354,137		354,137	354,137	354,137				354,137		354,137		
	GD-WA	721,523	721,523		721,523	721,523	721,523	721,523		721,523					
	GD-OR	478,348		478,348											
<b>Total Gas Distribution</b>		<b>1,559,394</b>	<b>1,081,046</b>	<b>478,348</b>		<b>1,075,660</b>	<b>5,386</b>	<b>1,081,046</b>	<b>721,523</b>	<b>3,522</b>	<b>725,045</b>	<b>354,137</b>	<b>1,864</b>	<b>356,001</b>	
<b>General Plant</b>															
	ED-AN	226,436	226,436												
	ED-ID	14,259	14,259												
	ED-WA	90,540	90,540												
7,4	CD-AA	1,251,439	892,151	248,060	111,228		248,060	248,060		179,062	179,062		68,998	68,998	
9,4	CD-AN	58,596	46,081	12,515			12,515	12,515		9,034	9,034		3,481	3,481	
9	CD-ID	27,051	21,273	5,778		5,778	5,778	5,778				5,778		5,778	
9	CD-WA	14,646	11,518	3,128		3,128	3,128	3,128	3,128		3,128				
8,4	GD-AA	19,704		13,543	6,161		13,543	13,543		9,776	9,776		3,767	3,767	
4	GD-AN	2,735	2,735				2,735	2,735		1,974	1,974		761	761	
	GD-ID	4,034	4,034			4,034	4,034	4,034				4,034		4,034	
	GD-WA	18,369	18,369			18,369	18,369	18,369	18,369		18,369				
	GD-OR	17,290		17,290											
<b>Total General Plant</b>		<b>1,745,099</b>	<b>1,302,258</b>	<b>308,162</b>	<b>134,679</b>		<b>31,309</b>	<b>276,853</b>	<b>308,162</b>	<b>21,497</b>	<b>199,846</b>	<b>221,343</b>	<b>9,812</b>	<b>77,007</b>	<b>86,819</b>
<b>Total Depreciation Expense</b>		<b>9,617,445</b>	<b>7,557,299</b>	<b>1,437,606</b>	<b>622,540</b>		<b>1,106,969</b>	<b>330,637</b>	<b>1,437,606</b>	<b>743,020</b>	<b>237,377</b>	<b>980,397</b>	<b>363,949</b>	<b>93,260</b>	<b>457,209</b>

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
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RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended October 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	65.390%	34.610%

**RESULTS OF OPERATIONS**  
**GAS-NORTH AMORTIZATION EXPENSE**  
For Month Ended October 31, 2014  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	15,243	15,243												
<b>Total Production/Transmission</b>		<b>91,776</b>	<b>91,776</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	237	237												
<b>Total Distribution</b>		<b>2,250</b>	<b>2,250</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	46,801	33,364	9,277	4,160		9,277	9,277		6,697	6,697		2,580	2,580	
9,4	CD-AN	811	638	173			173	173		125	125		48	48	
	GD-ID	338		338			338	338				338		338	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
<b>Total General Plant - 303000</b>		<b>50,694</b>	<b>34,002</b>	<b>11,860</b>	<b>4,832</b>		<b>2,410</b>	<b>9,450</b>	<b>11,860</b>	<b>2,072</b>	<b>6,822</b>	<b>8,894</b>	<b>338</b>	<b>2,628</b>	<b>2,966</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	1,080,481	770,275	214,173	96,033			214,173	214,173		154,601	154,601		59,572	59,572
9,4	CD-AN	763	600	163				163	163		118	118		45	45
9,4	CD-ID	894	703	191			191	191					191		191
	ED-AN	18,426	18,426												
	ED-ID	396	396												
	ED-WA	85,704	85,704												
8,4	GD-AA	36,312		24,958	11,354		24,958	24,958		18,016	18,016		6,942	6,942	
4	GD-AN	195		195			195	195		141	141		54	54	
	GD-OR	21			21										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>1,223,192</b>	<b>876,104</b>	<b>239,680</b>	<b>107,408</b>		<b>191</b>	<b>239,489</b>	<b>239,680</b>		<b>172,876</b>	<b>172,876</b>	<b>191</b>	<b>66,613</b>	<b>66,804</b>
<b>Gas Underground Storage</b>															
1	GD-AN	19		19				19	19		13	13		6	6
<b>Total Gas Underground Storage</b>		<b>19</b>		<b>19</b>				<b>19</b>	<b>19</b>		<b>13</b>	<b>13</b>		<b>6</b>	<b>6</b>
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	2,405	1,714	477	214		477	477		344	344		133	133	
4	ED-AN	883	883												
	GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>		<b>3,288</b>	<b>2,597</b>	<b>477</b>	<b>214</b>		<b>477</b>	<b>477</b>	<b>477</b>	<b>344</b>	<b>344</b>		<b>133</b>	<b>133</b>	
<b>Total Amortization Expense</b>		<b>1,371,219</b>	<b>1,006,729</b>	<b>252,036</b>	<b>112,454</b>		<b>2,601</b>	<b>249,435</b>	<b>252,036</b>	<b>2,072</b>	<b>180,055</b>	<b>182,127</b>	<b>529</b>	<b>69,380</b>	<b>69,909</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 Rat	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-1A</b>
For Month Ended October 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
<b>Electric Production</b>													
	Steam (ED-AN)	(289,956,664)	(289,956,664)										
	Hydro (ED-AN)	(129,071,457)	(129,071,457)										
	Other (ED-AN)	(91,754,943)	(91,754,943)										
<b>Total Electric Production</b>	<b>(510,783,064)</b>	<b>(510,783,064)</b>											
<b>Electric Transmission</b>													
	ED-AN	(192,829,072)	(192,829,072)										
<b>Total Electric Transmission</b>	<b>(192,829,072)</b>	<b>(192,829,072)</b>											
<b>Electric Distribution</b>													
	ED-AN	378	378										
	ED-ID	(161,596,320)	(161,596,320)										
	ED-WA	(258,571,731)	(258,571,731)										
<b>Total Electric Distribution</b>	<b>(420,167,673)</b>	<b>(420,167,673)</b>											
<b>Gas Underground Storage</b>													
1	GD-AN	(13,365,569)	(13,365,569)		(13,365,569)	(13,365,569)		(9,391,985)	(9,391,985)		(3,973,584)	(3,973,584)	
	GD-OR	(604,864)		(604,864)									
<b>Total Gas Underground Storage</b>	<b>(13,970,433)</b>		<b>(13,365,569)</b>	<b>(604,864)</b>	<b>(13,365,569)</b>	<b>(13,365,569)</b>		<b>(9,391,985)</b>	<b>(9,391,985)</b>		<b>(3,973,584)</b>	<b>(3,973,584)</b>	
<b>Gas Distribution</b>													
6	GD-AN	(1,480,724)	(1,480,724)		(1,480,724)	(1,480,724)		(968,245)	(968,245)		(512,479)	(512,479)	
	GD-ID	(58,470,215)	(58,470,215)		(58,470,215)	(58,470,215)				(58,470,215)		(58,470,215)	
	GD-WA	(115,424,515)	(115,424,515)		(115,424,515)	(115,424,515)	(115,424,515)		(115,424,515)				
	GD-OR	(91,547,975)		(91,547,975)									
<b>Total Gas Distribution</b>	<b>(266,923,429)</b>		<b>(175,375,454)</b>	<b>(91,547,975)</b>	<b>(173,894,730)</b>	<b>(1,480,724)</b>	<b>(175,375,454)</b>	<b>(115,424,515)</b>	<b>(968,245)</b>	<b>(116,392,760)</b>	<b>(58,470,215)</b>	<b>(512,479)</b>	<b>(58,982,694)</b>
<b>General Plant</b>													
	ED-AN	(38,618,407)	(38,618,407)										
	ED-ID	(6,838,601)	(6,838,601)										
	ED-WA	(14,717,049)	(14,717,049)										
7,4	CD-AA	(41,521,188)	(29,600,455)	(8,230,330)	(3,690,403)	(8,230,330)	(8,230,330)		(5,941,064)	(5,941,064)		(2,289,266)	(2,289,266)
9,4	CD-AN	(11,334,094)	(8,913,245)	(2,420,849)		(2,420,849)	(2,420,849)		(1,747,490)	(1,747,490)		(673,359)	(673,359)
9	CD-ID	(5,098,310)	(4,009,362)	(1,088,948)		(1,088,948)	(1,088,948)				(1,088,948)		(1,088,948)
9	CD-WA	(2,416,180)	(1,900,108)	(516,072)		(516,072)	(516,072)	(516,072)		(516,072)			
8,4	GD-AA	(1,626,008)		(1,117,588)	(508,420)	(1,117,588)	(1,117,588)		(806,731)	(806,731)		(310,857)	(310,857)
4	GD-AN	(1,737,814)		(1,737,814)		(1,737,814)	(1,737,814)		(1,254,441)	(1,254,441)		(483,373)	(483,373)
	GD-ID	(1,419,299)		(1,419,299)		(1,419,299)	(1,419,299)				(1,419,299)		(1,419,299)
	GD-WA	(3,746,802)		(3,746,802)		(3,746,802)	(3,746,802)	(3,746,802)		(3,746,802)			
	GD-OR	(4,153,988)		(4,153,988)									
<b>Total General Plant</b>	<b>(133,227,740)</b>	<b>(104,597,227)</b>	<b>(20,277,702)</b>	<b>(8,352,811)</b>	<b>(6,771,121)</b>	<b>(13,506,581)</b>	<b>(20,277,702)</b>	<b>(4,262,874)</b>	<b>(9,749,726)</b>	<b>(14,012,600)</b>	<b>(2,508,247)</b>	<b>(3,756,855)</b>	<b>(6,265,102)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,537,901,411)</b>	<b>(1,228,377,036)</b>	<b>(209,018,725)</b>	<b>(100,505,650)</b>	<b>(180,665,851)</b>	<b>(28,352,874)</b>	<b>(209,018,725)</b>	<b>(119,687,389)</b>	<b>(20,109,956)</b>	<b>(139,797,345)</b>	<b>(60,978,462)</b>	<b>(8,242,918)</b>	<b>(69,221,380)</b>

Allocation Ratios:

Service - Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
Print Date-Time: 02-19-2015 8:49 AM

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended October 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	65.390%	34.610%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-1A</b>
For Month Ended October 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	
<b>Production/Transmission</b>														
Franchises (302000) ED-AN	(8,113,220)	(8,113,220)												
Misc Intangible Plt (303000 ED-AN)	(838,995)	(838,995)												
<b>Total Production/Transmission</b>	<b>(8,952,215)</b>	<b>(8,952,215)</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	(116,051)	(116,051)												
Misc Intangible Plt (303000 ED-WA)	(27,439)	(27,439)												
<b>Total Distribution</b>	<b>(143,490)</b>	<b>(143,490)</b>												
<b>General Plant - 303000</b>														
7,4 CD-AA	(601,051)	(428,490)	(119,140)	(53,421)		(119,140)	(119,140)		(86,001)	(86,001)		(33,139)	(33,139)	
9,4 CD-AN	(65,554)	(51,552)	(14,002)			(14,002)	(14,002)		(10,107)	(10,107)		(3,895)	(3,895)	
GD-ID	(50,242)		(50,242)		(50,242)	(50,242)					(50,242)		(50,242)	
GD-WA	(111,524)		(111,524)		(111,524)	(111,524)		(111,524)		(111,524)				
GD-OR	(62,800)			(62,800)										
<b>Total General Plant - 303000</b>	<b>(891,171)</b>	<b>(480,042)</b>	<b>(294,908)</b>	<b>(116,221)</b>	<b>(161,766)</b>	<b>(133,142)</b>	<b>(294,908)</b>	<b>(111,524)</b>	<b>(96,108)</b>	<b>(207,632)</b>	<b>(50,242)</b>	<b>(37,034)</b>	<b>(87,276)</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	(29,551,548)	(21,067,298)	(5,857,708)	(2,626,542)		(5,857,708)	(5,857,708)		(4,228,386)	(4,228,386)		(1,629,322)	(1,629,322)	
9,4 CD-AN	(14,358)	(11,291)	(3,067)			(3,067)	(3,067)		(2,214)	(2,214)		(853)	(853)	
9 CD-ID	(16,093)	(12,656)	(3,437)		(3,437)	(3,437)					(3,437)		(3,437)	
ED-AN	(600,280)	(600,280)												
ED-ID	(12,250)	(12,250)												
ED-WA	(1,521,283)	(1,521,283)												
8,4 GD-AA	(1,577,149)		(1,084,006)	(493,143)		(1,084,006)	(1,084,006)		(782,490)	(782,490)		(301,516)	(301,516)	
4 GD-AN	(11,067)		(11,067)			(11,067)	(11,067)		(7,989)	(7,989)		(3,078)	(3,078)	
GD-OR	(1,182)			(1,182)										
<b>Total Miscellaneous IT Intangible Plant - 3031</b>	<b>(33,305,210)</b>	<b>(23,225,058)</b>	<b>(6,959,285)</b>	<b>(3,120,867)</b>		<b>(6,955,848)</b>	<b>(6,959,285)</b>		<b>(5,021,079)</b>	<b>(5,021,079)</b>		<b>(1,934,769)</b>	<b>(1,938,206)</b>	
<b>Gas Underground Storage</b>														
1 GD-AN	(239,812)		(239,812)			(239,812)	(239,812)		(168,516)	(168,516)		(71,296)	(71,296)	
<b>Total Gas Underground Storage</b>	<b>(239,812)</b>		<b>(239,812)</b>			<b>(239,812)</b>	<b>(239,812)</b>		<b>(168,516)</b>	<b>(168,516)</b>		<b>(71,296)</b>	<b>(71,296)</b>	
<b>General Plant - 390200, 396200</b>														
7,4 CD-AA	(210,693)	(150,203)	(41,764)	(18,726)		(41,764)	(41,764)		(30,147)	(30,147)		(11,617)	(11,617)	
9 CD-ID	(4,537)	(3,568)	(969)		(969)	(969)					(969)		(969)	
9 CD-WA	(8,332)	(6,552)	(1,780)		(1,780)	(1,780)		(1,780)		(1,780)				
4 ED-AN	(61,906)	(61,906)												
ED-WA	(110,678)	(110,678)												
GD-WA	(1,863)		(1,863)		(1,863)	(1,863)		(1,863)		(1,863)				
GD-OR	(29,960)			(29,960)										
<b>Total General Plant - 390200, 396200</b>	<b>(427,969)</b>	<b>(332,907)</b>	<b>(46,376)</b>	<b>(48,686)</b>	<b>(4,612)</b>	<b>(41,764)</b>	<b>(46,376)</b>	<b>(3,643)</b>	<b>(30,147)</b>	<b>(33,790)</b>	<b>(969)</b>	<b>(11,617)</b>	<b>(12,586)</b>	
<b>Total Accumulated Amortization</b>	<b>(43,959,867)</b>	<b>(33,133,712)</b>	<b>(7,540,381)</b>	<b>(3,285,774)</b>	<b>(166,378)</b>	<b>(7,370,566)</b>	<b>(7,540,381)</b>	<b>(115,167)</b>	<b>(5,315,850)</b>	<b>(5,431,017)</b>	<b>(51,211)</b>	<b>(2,054,716)</b>	<b>(2,109,364)</b>	

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-1A</b>
For Month Ended October 31, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended October 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	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	0	0	
99		GD-OR / AS	777,053	0	0	0	0	0	0	0	777,053	0	777,053	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,962,999	0	0	2,825,222	2,825,222	0	0	785,546	785,546	0	352,231	
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>6,821,831</b>	<b>383,783</b>	<b>706,117</b>	<b>3,082,358</b>	<b>4,172,258</b>	<b>577,703</b>	<b>93,387</b>	<b>849,199</b>	<b>1,520,289</b>	<b>777,053</b>	<b>352,231</b>	<b>1,129,284</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,848,408	930,516	2,139,165	3,778,727	6,848,408	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,231,901	0	0	0	0	2,231,901	0	0	2,231,901	0	0	
99		GD-OR / AS	3,616,485	0	0	0	0	0	0	0	3,616,485	0	3,616,485	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	81,138,136	0	0	57,843,377	57,843,377	0	0	16,083,201	16,083,201	0	7,211,558	
9		CD-WA / ID / AN	21,853,703	5,509,966	4,472,116	7,203,888	17,185,970	1,496,514	1,214,633	1,956,586	4,667,733	0	0	
		<b>TOTAL ACCOUNT</b>	<b>115,688,633</b>	<b>6,440,482</b>	<b>6,611,281</b>	<b>68,825,992</b>	<b>81,877,755</b>	<b>3,728,415</b>	<b>1,214,633</b>	<b>18,039,787</b>	<b>22,982,835</b>	<b>3,616,485</b>	<b>7,211,558</b>	<b>10,828,043</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,267,059	3,215,015	14,649	6,037,395	9,267,059	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	618,355	0	0	0	0	0	0	425,008	425,008	0	193,347	
7		CD-AA	50,896,341	0	0	36,284,001	36,284,001	0	0	10,088,673	10,088,673	0	4,523,667	
9		CD-WA / ID / AN	205,287	30,327	57,027	74,085	161,439	8,237	15,489	20,122	43,848	0	0	
		<b>TOTAL ACCOUNT</b>	<b>60,993,692</b>	<b>3,245,342</b>	<b>71,676</b>	<b>42,395,481</b>	<b>45,712,499</b>	<b>8,237</b>	<b>15,489</b>	<b>10,540,453</b>	<b>10,564,179</b>	<b>0</b>	<b>4,717,014</b>	<b>4,717,014</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	28,564,807	13,834,810	4,804,012	9,925,985	28,564,807	0	0	0	0	0	0	
99		GD-WA / ID / AN	9,173,812	0	0	0	0	6,053,525	1,816,971	1,303,316	9,173,812	0	0	
99		GD-OR / AS	2,881,107	0	0	0	0	0	0	0	0	2,881,107	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	566,854	0	0	404,110	404,110	0	0	112,362	112,362	0	50,382	
9		CD-WA / ID / AN	5,537,300	1,572,718	887,619	1,894,251	4,354,588	427,152	241,079	514,481	1,182,712	0	0	
		<b>TOTAL ACCOUNT</b>	<b>46,723,880</b>	<b>15,407,528</b>	<b>5,691,631</b>	<b>12,224,346</b>	<b>33,323,505</b>	<b>6,480,677</b>	<b>2,058,050</b>	<b>1,930,159</b>	<b>10,468,886</b>	<b>2,881,107</b>	<b>50,382</b>	<b>2,931,489</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended October 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	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	2,801,393	111,692	140,255	1,951,096	2,203,043	30,336	38,094	529,920	598,350	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,338,220</b>	<b>122,431</b>	<b>155,000</b>	<b>2,320,941</b>	<b>2,598,372</b>	<b>114,607</b>	<b>38,094</b>	<b>529,920</b>	<b>682,621</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,051,404	1,016,309	315,599	1,719,496	3,051,404	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,812,830	0	0	0	0	2,032,507	395,678	384,645	2,812,830	0	0	0
99		GD-OR / AS	859,599	0	0	0	0	0	0	0	0	859,599	0	859,599
8		GD-AA	2,182,521	0	0	0	0	0	0	1,500,090	1,500,090	0	682,431	682,431
7		CD-AA	9,405,175	0	0	6,704,949	6,704,949	0	0	1,864,294	1,864,294	0	835,932	835,932
9		CD-WA / ID / AN	1,266,917	22,794	764,682	208,840	996,316	6,191	207,689	56,721	270,601	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>19,578,446</b>	<b>1,039,103</b>	<b>1,080,281</b>	<b>8,633,285</b>	<b>10,752,669</b>	<b>2,038,698</b>	<b>603,367</b>	<b>3,805,750</b>	<b>6,447,815</b>	<b>859,599</b>	<b>1,518,363</b>	<b>2,377,962</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	809,215	236,185	58,744	514,286	809,215	0	0	0	0	0	0	0
99		GD-WA / ID / AN	141,307	0	0	0	0	45,985	14,997	80,325	141,307	0	0	0
99		GD-OR / AS	136,412	0	0	0	0	0	0	0	0	136,412	0	136,412
8		GD-AA	161,802	0	0	0	0	0	0	111,210	111,210	0	50,592	50,592
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	31,611
9		CD-WA / ID / AN	107,415	5,160	1,647	77,665	84,472	1,402	447	21,094	22,943	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,711,814</b>	<b>241,345</b>	<b>60,391</b>	<b>845,503</b>	<b>1,147,239</b>	<b>47,387</b>	<b>15,444</b>	<b>283,129</b>	<b>345,960</b>	<b>136,412</b>	<b>82,203</b>	<b>218,615</b>



RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended October 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	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	34,564,324	16,145,055	10,041,058	8,378,211	34,564,324	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,272,906	0	0	0	0	2,625,908	816,504	830,494	4,272,906	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	0	
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	1,620,569	257,028	407,513	609,891	1,274,432	69,809	110,681	165,647	346,137	0	0	
		<b>TOTAL ACCOUNT</b>	<b>41,055,669</b>	<b>16,402,083</b>	<b>10,448,571</b>	<b>9,383,074</b>	<b>36,233,728</b>	<b>2,695,717</b>	<b>927,185</b>	<b>1,105,962</b>	<b>4,728,864</b>	<b>43,834</b>	<b>49,243</b>	<b>93,077</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	56,559,858	10,864,049	3,958,998	41,736,811	56,559,858	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,347,735	0	0	0	0	698,622	555,694	93,419	1,347,735	0	0	
99		GD-OR / AS	1,224,899	0	0	0	0	0	0	0	0	1,224,899	0	
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	
7		CD-AA	30,050,651	0	0	21,423,109	21,423,109	0	0	5,956,640	5,956,640	0	2,670,902	
9		CD-WA / ID / AN	12,527,709	438,941	3,187,772	6,225,203	9,851,916	119,217	865,803	1,690,773	2,675,793	0	0	
		<b>TOTAL ACCOUNT</b>	<b>102,703,784</b>	<b>11,302,990</b>	<b>7,146,770</b>	<b>69,385,123</b>	<b>87,834,883</b>	<b>817,839</b>	<b>1,421,497</b>	<b>8,423,294</b>	<b>10,662,630</b>	<b>1,224,899</b>	<b>2,981,372</b>	<b>4,206,271</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	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	0	
7		CD-AA	646,590	0	0	460,954	460,954	0	0	128,167	128,167	0	57,469	
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>739,833</b>	<b>3,921</b>	<b>2,299</b>	<b>543,479</b>	<b>549,699</b>	<b>1,065</b>	<b>0</b>	<b>129,233</b>	<b>130,298</b>	<b>2,367</b>	<b>57,469</b>	<b>59,836</b>
		<b>TOTAL GENERAL PLANT</b>	<b>399,355,802</b>	<b>54,589,008</b>	<b>31,974,017</b>	<b>217,639,582</b>	<b>304,202,607</b>	<b>16,510,345</b>	<b>6,387,146</b>	<b>45,636,886</b>	<b>68,534,377</b>	<b>9,598,983</b>	<b>17,019,835</b>	<b>26,618,818</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-1A</b>
For Month Ended October 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	7,284,546	153,179	0	7,131,367	7,284,546	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,424,193	0	0	6,005,607	6,005,607	0	0	1,669,844	1,669,844	0
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0
		<b>TOTAL ACCOUNT</b>	<b>17,532,551</b>	<b>153,179</b>	<b>0</b>	<b>13,289,583</b>	<b>13,442,762</b>	<b>1,022,594</b>	<b>181,037</b>	<b>1,711,293</b>	<b>2,914,924</b>	<b>426,123</b>
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	6,547,068	5,142,356	23,524	1,381,188	6,547,068	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,324,831	0	0	0	0	0	0	1,597,903	1,597,903	0
7		CD-AA	61,671,018	0	0	43,965,269	43,965,269	0	0	12,224,429	12,224,429	0
9		CD-WA / ID / AN	102,683	0	42,189	38,562	80,751	0	11,459	10,473	21,932	0
		<b>TOTAL ACCOUNT</b>	<b>70,645,600</b>	<b>5,142,356</b>	<b>65,713</b>	<b>45,385,019</b>	<b>50,593,088</b>	<b>0</b>	<b>11,459</b>	<b>13,832,805</b>	<b>13,844,264</b>	<b>0</b>
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	12,388	0	0	12,388	12,388	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,873,410	0	0	3,474,254	3,474,254	0	0	966,007	966,007	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,898,555</b>	<b>0</b>	<b>0</b>	<b>3,486,642</b>	<b>3,486,642</b>	<b>0</b>	<b>0</b>	<b>977,533</b>	<b>977,533</b>	<b>1,231</b>
	<b>TOTAL</b>		<b>93,076,706</b>	<b>5,295,535</b>	<b>65,713</b>	<b>62,161,244</b>	<b>67,522,492</b>	<b>1,022,594</b>	<b>192,496</b>	<b>16,521,631</b>	<b>17,736,721</b>	<b>427,354</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 ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-1A</b>
For Month Ended October 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	(95,707,659)	(68,229,990)	(18,971,172)	(8,506,497)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(2,009,625)	(1,580,389)	(429,236)	0
7	283750 CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
	Total	<u>(98,263,679)</u>	<u>(70,199,904)</u>	<u>(19,508,714)</u>	<u>(8,555,061)</u>

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
<b>COMMON WORKING CAPITAL</b>
For Month Ended October 31, 2014
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
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AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,438,323	768,032		2,206,355		768,032			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,344,901	718,147		2,063,048		718,147			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	15,807,002	7,215,895	2,245,890	25,268,787		5,822,703		1,393,192	2,245,890
1	154300 PLANT MATERIALS & OPER SUP-CS2	569,217	303,949		873,166		303,949			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,615,300	862,534		2,477,834		862,534			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	1,303	595	185	2,083		480		115	185
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	0	0	0	0		0		0	0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	(250)	(114)	(36)	(400)		(92)		(22)	(36)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	12,520,788			12,520,788	12,520,788		0		
<b>TOTAL</b>		<b>33,296,584</b>	<b>9,869,038</b>	<b>2,246,039</b>	<b>45,411,661</b>	<b>12,520,788</b>	<b>8,475,753</b>	<b>0</b>	<b>1,393,285</b>	<b>2,246,039</b>

ALLOCATION RATIOS:

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