

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-ROR-12A</b>
<b>GAS RATE OF RETURN</b> For Twelve Months Ended September 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	18,511,106	11,346,618	7,164,488
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	18,511,106	11,346,618	7,164,488
G-APL		Gas Net Adjusted Rate Base	322,937,190	213,199,995	109,737,195
		RATE OF RETURN	5.732%	5.322%	6.529%

RESULTS OF OPERATIONS		Report ID: <b>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>		
For Twelve Months Ended September 30, 2013 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	<b>11-01-2012</b>	<b>100.000%</b>	<b>69.990%</b>	<b>30.010%</b>
2	Input	Number of Customers	<b>09-30-2013</b>	226,121	150,124	75,997
		Percent		<b>100.000%</b>	<b>66.391%</b>	<b>33.609%</b>
3	G-OPS	Direct Distribution Operating Expense		11,289,999	7,946,909	3,343,090
		Percent		<b>100.000%</b>	<b>70.389%</b>	<b>29.611%</b>
	Input	Jurisdictional 4-Factor Ratio	<b>12-31-2012</b>			
		Direct O & M Accounts 798 - 894		3,867,623	2,782,690	1,084,933
		Direct O & M Accounts 901 - 935		8,564,260	7,131,870	1,432,390
		Total		12,431,883	9,914,560	2,517,323
		Percentage		100.000%	79.751%	20.249%
		Direct Labor				
		Amount: Accounts 798 - 894		6,378,039	4,276,726	2,101,313
		Amount: Accounts 901 - 935		3,179,345	2,561,572	617,773
		Total		9,557,384	6,838,298	2,719,086
		Percentage		100.000%	71.550%	28.450%
		Total Number of Customers		226,219	150,113	76,106
		Percentage		100.000%	66.357%	33.643%
		Total Direct Plant		315,235,804	204,120,984	111,114,820
		Percentage		100.000%	64.752%	35.248%
4		Total Four Factor Allocators		400.000%	282.410%	117.590%
		Percent		<b>100.000%</b>	<b>70.603%</b>	<b>29.397%</b>

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<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended September 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	<b>09-30-2013</b>	239,931,784 <b>100.000%</b>	165,991,855 <b>69.183%</b>	73,939,929 <b>30.817%</b>	
	Input	Elec/Gas North/Oregon 4-Factor	<b>01-01-2013</b>	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,965,506	60,243,237	5,651,108	3,071,161
		Direct O & M Accts 901 - 935		41,147,627	29,854,933	8,129,433	3,163,261
		Direct O & M Accts 901 - 905 Utility 9 Only		4,465,312	3,053,607	1,411,705	XXXXXX
		Adjustments		0			
		Total		114,578,445	93,151,777	15,192,246	6,234,422
		Percentage		100.000%	81.300%	13.259%	5.441%
		Direct Labor Accts 500 - 894		65,772,800	51,029,386	10,468,202	4,275,212
		Direct Labor Accts 901 - 935		5,175,642	3,333,358	497,385	1,344,899
		Direct Labor Accts 901 - 905 Utility 9 Only		10,669,036	7,158,435	3,510,601	XXXXXX
		Total		81,617,478	61,521,179	14,476,188	5,620,111
		Percentage		100.000%	75.377%	17.737%	6.886%
		Number of Customers at		685,332	362,462	226,219	96,651
		Percentage		100.000%	52.888%	33.009%	14.103%
		Net Direct Plant		2,540,576,273	2,027,886,265	345,513,055	167,176,953
		Percentage		100.000%	79.820%	13.600%	6.580%
		Total Percentages		400.000%	289.385%	77.605%	33.010%
7		Average (CD AA)		<b>100.000%</b>	<b>72.346%</b>	<b>19.401%</b>	<b>8.253%</b>

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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		8,210,713	0	5,319,674	2,891,039
	Direct O & M Accts 901 - 935		10,885,298	0	7,836,155	3,049,143
	Direct O & M Accts 901 - 905 Utility 9 Only		1,411,705	0	1,411,705	XXXXXX
	<b>Total</b>		<b>20,507,716</b>	<b>0</b>	<b>14,567,534</b>	<b>5,940,182</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.034%</b>	<b>28.966%</b>
	Direct Labor Accts 580 - 894		11,244,329	0	7,983,762	3,260,567
	Direct Labor Accts 901 - 935		1,531,702	0	413,533	1,118,169
	Direct Labor Accts 901 - 905 Utility 9 Only		3,510,601	0	3,510,601	XXXXXX
	<b>Total</b>		<b>16,286,632</b>	<b>0</b>	<b>11,907,896</b>	<b>4,378,736</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>73.115%</b>	<b>26.885%</b>
	Number of Customers at		322,870	0	226,219	96,651
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.065%</b>	<b>29.935%</b>
	Net Direct Plant		504,945,491	0	338,644,009	166,301,482
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>67.065%</b>	<b>32.935%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>281.279%</b>	<b>118.721%</b>
8	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.320%</b>	<b>29.680%</b>

Input	Elec/Gas North 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		65,927,810	60,243,237	5,684,573	0
	Direct O & M Accts 901 - 935		37,981,681	29,854,933	8,126,748	0
	Adjustments		0	0	0	0
	<b>Total</b>		<b>103,909,491</b>	<b>90,098,170</b>	<b>13,811,321</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>86.708%</b>	<b>13.292%</b>	<b>0.000%</b>
	Direct Labor Accts 580 - 894		61,509,081	51,029,386	10,479,695	0
	Direct Labor Accts 901 - 935		3,968,432	3,333,358	635,074	0
	<b>Total</b>		<b>65,477,513</b>	<b>54,362,744</b>	<b>11,114,769</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>83.025%</b>	<b>16.975%</b>	<b>0.000%</b>
	Number of Customers at		588,681	362,462	226,219	0
	<b>Percentage</b>		<b>100.000%</b>	<b>61.572%</b>	<b>38.428%</b>	<b>0.000%</b>

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For Twelve Months Ended September 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

	Net Direct Plant	2,348,249,795	2,009,605,786	338,644,009	0
	Percentage	100.000%	85.579%	14.421%	0.000%
	Total Percentages	400.000%	316.884%	83.116%	0.000%
9	Average (CD AN/ID/WA)	<b>100.000%</b>	<b>79.221%</b>	<b>20.779%</b>	<b>0.000%</b>

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AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	<b>12-31-2012</b>	100.000%	0.000%	80.600%	19.400%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	<b>12-31-2012</b>	235,505,909	162,882,603	72,623,306	
			<b>100.000%</b>	<b>69.163%</b>	<b>30.837%</b>	
11	Book Depreciation Percent		15,191,645	10,212,069	4,979,576	
			<b>100.000%</b>	<b>67.222%</b>	<b>32.778%</b>	
12	Net Gas Plant (before DFIT) Percent		378,344,740	250,705,110	127,639,630	
			<b>100.000%</b>	<b>66.264%</b>	<b>33.736%</b>	
13	G-PLT Net Gas General Plant Percent		41,851,709	30,274,880	11,576,829	
			<b>100.000%</b>	<b>72.338%</b>	<b>27.662%</b>	
14	Net Allocated Schedule M's Percent		-15,754,119	-10,398,429	-5,355,690	
			<b>100.000%</b>	<b>66.005%</b>	<b>33.995%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended September 30, 2013	
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	130,067,801	0	130,067,801	90,084,502	0	90,084,502	39,983,299	0	39,983,299
99	4812XX	Commercial - Firm & Interruptible	65,104,871	0	65,104,871	45,842,556	0	45,842,556	19,262,315	0	19,262,315
99	4813XX	Industrial-Firm	2,863,203	0	2,863,203	1,548,329	0	1,548,329	1,314,874	0	1,314,874
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	277,087	0	277,087	246,676	0	246,676	30,411	0	30,411
99	499XX	Unbilled Revenue	603,281	0	603,281	436,082	0	436,082	167,199	0	167,199
		TOTAL SALES TO ULTIMATE CUSTOMERS	198,916,243	0	198,916,243	138,158,145	0	138,158,145	60,758,098	0	60,758,098
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	91,000,499	0	91,000,499	62,157,430	0	62,157,430	28,843,069	0	28,843,069
99	488000	Miscellaneous Service Revenues	25,263	0	25,263	13,421	0	13,421	11,842	0	11,842
99	489300	Transportation For Others	4,302,822	0	4,302,822	3,862,533	0	3,862,533	440,289	0	440,289
99	493000	Rent from Gas Property	2,343	0	2,343	2,291	0	2,291	52	0	52
4	495000	Other Gas Revenues	6,047,774	568,208	6,615,982	4,131,474	401,172	4,532,646	1,916,300	167,036	2,083,336
		TOTAL OTHER OPERATING REVENUES	101,378,701	568,208	101,946,909	70,167,149	401,172	70,568,321	31,211,552	167,036	31,378,588
		TOTAL GAS REVENUES	300,294,944	568,208	300,863,152	208,325,294	401,172	208,726,466	91,969,650	167,036	92,136,686
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	197,762,353	0	197,762,353	134,742,744	0	134,742,744	63,019,609	0	63,019,609
6	808XX	Net Natural Gas Storage Transactions	(4,341,181)	0	(4,341,181)	(2,295,771)	0	(2,295,771)	(2,045,410)	0	(2,045,410)
6	811000	Gas Used for Products Extraction	(874,599)	0	(874,599)	(597,368)	0	(597,368)	(277,231)	0	(277,231)
10	813000	Other Gas Expenses	0	1,172,295	1,172,295	0	810,794	810,794	0	361,501	361,501
99	813010	Gas Technology Institute (GTI) Expenses	99,912	0	99,912	71,069	0	71,069	28,843	0	28,843
		TOTAL PRODUCTION EXPENSES	192,646,485	1,172,295	193,818,780	131,920,674	810,794	132,731,468	60,725,811	361,501	61,087,312
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	22,521	22,521	0	15,762	15,762	0	6,759	6,759
1	824000	Other Expenses	0	661,158	661,158	0	462,744	462,744	0	198,414	198,414
1	837000	Other Equipment	0	506,648	506,648	0	354,603	354,603	0	152,045	152,045
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,190,327	1,190,327	0	833,109	833,109	0	357,218	357,218
G-DEPX		Depreciation Expense-Underground Storage	0	560,866	560,866	0	392,550	392,550	0	168,316	168,316
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	126,767	126,767	0	88,724	88,724	0	38,043	38,043
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	687,860	687,860	0	481,433	481,433	0	206,427	206,427
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,878,187	1,878,187	0	1,314,542	1,314,542	0	563,645	563,645

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For Twelve Months Ended September 30, 2013	
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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	237,178	1,160,497	1,397,675	208,456	816,862	1,025,318	28,722	343,635	372,357
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,150,274	961,491	3,111,765	1,681,997	676,784	2,358,781	468,277	284,707	752,984
3	875000	Measuring & Reg Sta Exp-General	145,742	0	145,742	79,592	0	79,592	66,150	0	66,150
3	876000	Measuring & Reg Sta Exp-Industrial	4,771	0	4,771	1,728	0	1,728	3,043	0	3,043
3	877000	Measuring & Reg Sta Exp-City Gate	159,734	0	159,734	67,138	0	67,138	92,596	0	92,596
3	878000	Meter & House Regulator Expenses	1,017,779	0	1,017,779	910,558	0	910,558	107,221	0	107,221
3	879000	Customer Installation Expenses	1,638,855	69,792	1,708,647	991,061	49,126	1,040,187	647,794	20,666	668,460
3	880000	Other Expenses	1,174,124	762,430	1,936,554	756,807	536,667	1,293,474	417,317	225,763	643,080
3	881000	Rents	0	30,644	30,644	0	21,570	21,570	0	9,074	9,074
		MAINTENANCE									
3	885000	Supervision & Engineering	169,264	19	169,283	71,854	13	71,867	97,410	6	97,416
3	887000	Mains	1,801,091	1,403	1,802,494	1,265,862	988	1,266,850	535,229	415	535,644
3	889000	Measuring & Reg Sta Exp-General	240,281	0	240,281	148,251	0	148,251	92,030	0	92,030
3	890000	Measuring & Reg Sta Exp-Industrial	302,632	0	302,632	150,097	0	150,097	152,535	0	152,535
3	891000	Measuring & Reg Sta Exp-City Gate	84,229	0	84,229	49,771	0	49,771	34,458	0	34,458
3	892000	Services	1,418,153	29,981	1,448,134	1,056,807	21,103	1,077,910	361,346	8,878	370,224
3	893000	Meters & House Regulators	744,933	821,452	1,566,385	506,018	578,212	1,084,230	238,915	243,240	482,155
3	894000	Other Equipment	959	178,203	179,162	912	125,435	126,347	47	52,768	52,815
		TOTAL DISTRIBUTION OPERATING EXP	11,289,999	4,015,912	15,305,911	7,946,909	2,826,760	10,773,669	3,343,090	1,189,152	4,532,242
G-DEPX		Depreciation Expense-Distribution	11,455,302	70,701	11,526,003	7,593,613	48,913	7,642,526	3,861,689	21,788	3,883,477
G-OTX		Taxes Other Than FIT	14,920,587	0	14,920,587	12,409,235	0	12,409,235	2,511,352	0	2,511,352
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	26,375,889	70,701	26,446,590	20,002,848	48,913	20,051,761	6,373,041	21,788	6,394,829
		TOTAL DISTRIBUTION EXPENSES	37,665,888	4,086,613	41,752,501	27,949,757	2,875,673	30,825,430	9,716,131	1,210,940	10,927,071
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	230,176	230,176	0	152,816	152,816	0	77,360	77,360
2	902000	Meter Reading Expenses	1,840,445	65,033	1,905,478	1,611,151	43,176	1,654,327	229,294	21,857	251,151
G-903	903XXX	Customer Records & Collection Expenses	1,096,039	4,065,204	5,161,243	738,729	2,698,930	3,437,659	357,310	1,366,274	1,723,584
2	904000	Uncollectible Accounts	0	1,386,619	1,386,619	0	920,590	920,590	0	466,029	466,029
2	905000	Misc Customer Accounts	0	129,256	129,256	0	85,814	85,814	0	43,442	43,442
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,936,484	5,876,288	8,812,772	2,349,880	3,901,326	6,251,206	586,604	1,974,962	2,561,566
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	5,396,872	216,285	5,613,157	5,355,158	143,594	5,498,752	41,714	72,691	114,405
2	909000	Advertising	10,677	659,020	669,697	5,517	437,530	443,047	5,160	221,490	226,650
2	910000	Misc Customer Service & Info Exp	0	123,625	123,625	0	82,076	82,076	0	41,549	41,549
		TOTAL CUSTOMER SERVICE & INFO EXP	5,407,549	998,930	6,406,479	5,360,675	663,200	6,023,875	46,874	335,730	382,604



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AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	6,934	6,934	0	4,604	4,604	0	2,330	2,330
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	6,934	6,934	0	4,604	4,604	0	2,330	2,330
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	113,178	7,715,048	7,828,226	78,512	5,447,055	5,525,567	34,666	2,267,993	2,302,659
4	921000	Office Supplies & Expenses	253	1,078,271	1,078,524	253	761,292	761,545	0	316,979	316,979
4	922000	Admin. Expenses Transferred - Credit	0	(21,980)	(21,980)	0	(15,519)	(15,519)	0	(6,461)	(6,461)
4	923000	Outside Services Employed	0	2,760,793	2,760,793	0	1,949,203	1,949,203	0	811,590	811,590
4	924000	Property Insurance Premium	0	332,416	332,416	0	234,696	234,696	0	97,720	97,720
4	925XX	Injuries and Damages	6,307	1,407,384	1,413,691	6,265	993,655	999,920	42	413,729	413,771
4	926XX	Employee Pensions and Benefits	13,890	239,465	253,355	13,890	169,069	182,959	0	70,396	70,396
4	928000	Regulatory Commission Expenses	722,650	313,625	1,036,275	456,699	221,429	678,128	265,951	92,196	358,147
4	930000	Miscellaneous General Expenses	38,967	922,146	961,113	26,964	651,063	678,027	12,003	271,083	283,086
4	931000	Rents	10,713	222,998	233,711	10,023	157,443	167,466	690	65,555	66,245
4	935000	Maintenance of General Plant	358,534	1,802,803	2,161,337	267,968	1,272,833	1,540,801	90,566	529,970	620,536
		TOTAL ADMIN & GEN OPERATING EXP	1,264,492	16,772,969	18,037,461	860,574	11,842,219	12,702,793	403,918	4,930,750	5,334,668
G-DEPX		Depreciation Expense-General Plant	380,080	2,724,696	3,104,776	253,276	1,923,717	2,176,993	126,804	800,979	927,783
G-AMTX		Amortization Expense - General Plant - 303000	27,524	38,854	66,378	23,466	27,432	50,898	4,058	11,422	15,480
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	1,022	1,974,258	1,975,280	0	1,393,885	1,393,885	1,022	580,373	581,395
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	5,607	5,607	0	3,959	3,959	0	1,648	1,648
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	125,946	0	125,946	125,946	0	125,946	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	17,848	0	17,848	17,848	0	17,848	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	(4,136)	0	(4,136)	(4,136)	0	(4,136)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	548,284	4,743,415	5,291,699	416,400	3,348,993	3,765,393	131,884	1,394,422	1,526,306
		TOTAL ADMIN & GENERAL EXPENSES	1,812,776	21,516,384	23,329,160	1,276,974	15,191,212	16,468,186	535,802	6,325,172	6,860,974
		TOTAL EXPENSES BEFORE FIT	240,469,182	35,535,631	276,004,813	168,857,960	24,761,351	193,619,311	71,611,222	10,774,280	82,385,502
		NET OPERATING INCOME (LOSS) BEFORE FIT			24,858,339			15,107,155			9,751,184
G-FIT		FEDERAL INCOME TAX			611,530			(400,934)			1,012,464
G-FIT		DEFERRED FEDERAL INCOME TAX			5,776,035			4,185,624			1,590,411
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(40,332)			(24,153)			(16,179)
		GAS NET OPERATING INCOME (LOSS)			18,511,106			11,346,618			7,164,488

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%			69.990%				30.010%
G-ALL	2	Number of Customers		100.000%			66.391%				33.609%
G-ALL	3	Direct Distribution Operating Expense		100.000%			70.389%				29.611%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.603%				29.397%
G-ALL	6	Actual Therms Purchased		100.000%			69.183%				30.817%
G-ALL	10	Actual Annual Throughput		100.000%			69.163%				30.837%
G-ALL	99	Not Allocated		0.000%			0.000%				0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	143,005,059	0	143,005,059	97,773,737	0	97,773,737	45,231,322	0	45,231,322
1	804001	Pipeline Demand Costs	27,586,930	0	27,586,930	19,298,306	0	19,298,306	8,288,624	0	8,288,624
1	804002	Transport Variable Charges	902,723	0	902,723	631,618	0	631,618	271,105	0	271,105
6	804010	Gas Costs - Fixed Hedge	(18,274)	0	(18,274)	(11,904)	0	(11,904)	(6,370)	0	(6,370)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	257,244	0	257,244	174,644	0	174,644	82,600	0	82,600
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	2,691,196	0	2,691,196	1,870,758	0	1,870,758	820,438	0	820,438
6	804700	Gas Costs - Offsystem Bookout	831,143	0	831,143	558,292	0	558,292	272,851	0	272,851
6	804711	Gas Costs - Offsystem Bookout Offset	(831,143)	0	(831,143)	(558,292)	0	(558,292)	(272,851)	0	(272,851)
6	804730	Gas Costs - Intracompany LDC Gas	31,442,299	0	31,442,299	21,490,833	0	21,490,833	9,951,466	0	9,951,466
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(6,283,731)	0	(6,283,731)	(4,964,804)	0	(4,964,804)	(1,318,927)	0	(1,318,927)
99	805120	Gas Expense - Rate Deferrals	(1,821,093)	0	(1,821,093)	(1,520,444)	0	(1,520,444)	(300,649)	0	(300,649)
		TOTAL PURCHASED GAS COSTS	197,762,353	0	197,762,353	134,742,744	0	134,742,744	63,019,609	0	63,019,609

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	6	Actual Therms Purchased	100.000%	69.183%	30.817%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12A
For Twelve Months Ended September 30, 2013	
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	1,096,039	4,065,204	5,161,243	738,729	2,698,930	3,437,659	357,310	1,366,274	1,723,584
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			1,096,039	4,065,204	5,161,243	738,729	2,698,930	3,437,659	357,310	1,366,274	1,723,584

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.391%	33.609%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.264%	33.736%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	224,577	216,285	440,862	182,306	143,594	325,900	42,271	72,691	114,962
99	908600	Public Purpose Tariff Rider Expense Offset	4,983,301	0	4,983,301	4,948,048	0	4,948,048	35,253	0	35,253
99	908610	Limited Income Tax Refund Program	201,558	0	201,558	201,558	0	201,558	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(12,564)	0	(12,564)	23,246	0	23,246	(35,810)	0	(35,810)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	5,396,872	216,285	5,613,157	5,355,158	143,594	5,498,752	41,714	72,691	114,405

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.391%	33.609%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended September 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.05%	54.05%
2	Cost of Debt		5.657%	5.733%
	Total Cost of Debt		3.058%	3.099%
	Total Weighted Cost		3.058%	3.099%
G-APL	Net Rate Base	322,937,190	213,199,995	109,737,195
	Interest Deduction for FIT Calculation	9,920,412	6,519,656	3,400,756
1	#			
2	#			

RESULTS OF OPERATIONS	Report ID: <b>G-FIT-12A</b>
<b>FEDERAL INCOME TAXES--GAS</b>	
For Twelve Months Ended September 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	300,863,152	208,726,466	92,136,686	
G-OPS	Operating & Maintenance Expense	243,578,664	169,320,724	74,257,940	
G-OPS	Book Deprec/Amort and Reg Amortizations	17,378,795	11,800,628	5,578,167	
G-OTX	Taxes Other than FIT	15,047,354	12,497,959	2,549,395	
	Net Operating Income Before FIT	24,858,339	15,107,155	9,751,184	
G-INT	Less: Interest Expense	9,920,412	6,519,656	3,400,756	
G-SCM	Schedule M Adjustments	(13,190,701)	(9,733,026)	(3,457,675)	
	Taxable Net Operating Income	1,747,226	(1,145,527)	2,892,753	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	611,530	(400,934)	1,012,464	
G-DTE	Deferred FIT	5,776,035	4,185,624	1,590,411	
99	411400 Amortized Investment Tax Credit	(40,332)	(24,153)	(16,179)	
	Total FIT/Deferred FIT & ITC	6,347,233	3,760,537	2,586,696	
ALLOCATION RATIOS:					
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS SCHEDULE M ITEMS</b>	<b>G-SCM-12A</b>
For Twelve Months Ended September 30, 2013	
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	11,863,928	5,375,210	17,239,138	7,870,355	3,790,616	11,660,971	3,993,573	1,584,594	5,578,167
12	997001	Contributions In Aid of Construction	0	337,672	337,672	0	223,755	223,755	0	113,917	113,917
2	997002	Injuries and Damages	0	(80,000)	(80,000)	0	(53,113)	(53,113)	0	(26,887)	(26,887)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	1,195,927	1,195,927	0	844,360	844,360	0	351,567	351,567
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(8,104,823)	0	(8,104,823)	(6,485,248)	0	(6,485,248)	(1,619,575)	0	(1,619,575)
4	997015	Airplane Lease Payments	0	107,514	107,514	0	75,908	75,908	0	31,606	31,606
12	997016	Redemption Expense Amortization	0	354,027	354,027	0	234,592	234,592	0	119,435	119,435
4	997020	FAS87 Current Pension Accrual	0	(691,578)	(691,578)	0	(488,275)	(488,275)	0	(203,303)	(203,303)
99	997029	FAS 106 Post Retirement Benefits	13,890	0	13,890	13,890	0	13,890	0	0	0
99	997031	Decoupling Mechanism	139,500	0	139,500	139,500	0	139,500	0	0	0
12	997032	Interest Rate Swaps	0	873,438	873,438	0	578,775	578,775	0	294,663	294,663
4	997033	DSM Tariff Rider	(1,336,513)	0	(1,336,513)	(896,340)	0	(896,340)	(440,173)	0	(440,173)
12	997048	AFUDC	0	(199,000)	(199,000)	0	(131,865)	(131,865)	0	(67,135)	(67,135)
11	997049	Tax Depreciation	0	(24,949,883)	(24,949,883)	0	(16,771,810)	(16,771,810)	0	(8,178,073)	(8,178,073)
1	997055	Deferred Gas Exchange	0	10	10	0	7	7	0	3	3
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	(12,564)	0	(12,564)	23,246	0	23,246	(35,810)	0	(35,810)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,767,100	1,767,100	0	1,187,880	1,187,880	0	579,220	579,220
4	997081	Deferred Compensation	0	66,547	66,547	0	46,984	46,984	0	19,563	19,563
4	997082	Meal Disallowances	0	90,666	90,666	0	64,013	64,013	0	26,653	26,653
4	997083	Paid Time Off	0	21,801	21,801	0	15,392	15,392	0	6,409	6,409
2	997084	Customer Uncollectibles	0	(23,570)	(23,570)	0	(15,648)	(15,648)	0	(7,922)	(7,922)
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>2,563,418</b>	<b>(15,754,119)</b>	<b>(13,190,701)</b>	<b>665,403</b>	<b>(10,398,429)</b>	<b>(9,733,026)</b>	<b>1,898,015</b>	<b>(5,355,690)</b>	<b>(3,457,675)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.990%	30.010%
G-ALL	2	Number of Customers	100.000%	66.391%	33.609%
G-ALL	3	Direct Distribution Operating Expense	100.000%	70.389%	29.611%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Therms Purchased	100.000%	69.183%	30.817%
G-ALL	11	Book Depreciation	100.000%	67.222%	32.778%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.264%	33.736%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>	<b>G-DTE-12A</b>
For Twelve Months Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	2,515,528	1,660,374	855,154
99	410100	Deferred Federal Income Tax Exp	3,250,781	2,529,869	720,912
		<b>SUBTOTAL</b>	<b>5,766,309</b>	<b>4,190,243</b>	<b>1,576,066</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	5,328	3,517	1,811
99	411100	Deferred Federal Income Tax Exp	4,398	(8,136)	12,534
		<b>SUBTOTAL</b>	<b>9,726</b>	<b>(4,619)</b>	<b>14,345</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>5,776,035</b>	<b>4,185,624</b>	<b>1,590,411</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.005%	33.995%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
**TAXES OTHER THAN FEDERAL INCOME TAX**  
 For Twelve Months Ended September 30, 2013  
 Average of Monthly Averages Basis

Report ID:  
**G-OTX-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
16	408190	R & P Property Tax - Storage	0	126,767	126,767	0	88,724	88,724	0	38,043	38,043
		TOTAL UNDERGROUND STORAGE TAX	0	126,767	126,767	0	88,724	88,724	0	38,043	38,043
		DISTRIBUTION									
99	408110	State Excise Tax	5,224,389	0	5,224,389	5,224,389	0	5,224,389	0	0	0
99	408120	Municipal Occupation & License Tax	6,192,223	0	6,192,223	5,103,999	0	5,103,999	1,088,224	0	1,088,224
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R & P Property Tax - Distribution	3,517,027	0	3,517,027	2,080,847	0	2,080,847	1,436,180	0	1,436,180
99	409100	State Income Tax	(13,052)	0	(13,052)	0	0	0	(13,052)	0	(13,052)
		TOTAL DISTRIBUTION TAX	14,920,587	0	14,920,587	12,409,235	0	12,409,235	2,511,352	0	2,511,352
		TOTAL TAXES OTHER THAN FIT	14,920,587	126,767	15,047,354	12,409,235	88,724	12,497,959	2,511,352	38,043	2,549,395

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
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RESULTS OF OPERATIONS	Report ID:
<b>GASUTILITY PLANT</b>	<b>G-PLT-12A</b>
For Twelve Months Ended September 30, 2013	
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)	1,146,018	592,818	1,738,836	964,981	418,547	1,383,528	181,037	174,271	355,308
4	3031XX	Misc Intangible IT Plant (3031XX)	5,108	10,377,451	10,382,559	0	7,326,791	7,326,791	5,108	3,050,660	3,055,768
4		TOTAL INTANGIBLE PLANT	1,151,126	10,970,269	12,121,395	964,981	7,745,338	8,710,319	186,145	3,224,931	3,411,076
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,805	466,805	0	326,717	326,717	0	140,088	140,088
1	351XXX	Structures & Improvements	0	1,431,592	1,431,592	0	1,001,971	1,001,971	0	429,621	429,621
1	352XXX	Wells	0	18,370,956	18,370,956	0	12,857,832	12,857,832	0	5,513,124	5,513,124
1	353000	Lines	0	1,044,478	1,044,478	0	731,030	731,030	0	313,448	313,448
1	354000	Compressor Station Equipment	0	11,557,180	11,557,180	0	8,088,870	8,088,870	0	3,468,310	3,468,310
1	355000	Measuring & Regulating Equipment	0	256,774	256,774	0	179,716	179,716	0	77,058	77,058
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	121,154	121,154
1	357000	Other Equipment	0	1,554,116	1,554,116	0	1,087,726	1,087,726	0	466,390	466,390
		TOTAL UNDERGROUND STORAGE PLANT	0	35,085,613	35,085,613	0	24,556,420	24,556,420	0	10,529,193	10,529,193
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	89,013	0	89,013	64,343	0	64,343	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	830,886	21,450	852,336	560,487	14,840	575,327	270,399	6,610	277,009
6	376000	Mains	233,716,918	2,512,521	236,229,439	151,005,589	1,738,237	152,743,826	82,711,329	774,284	83,485,613
6	378000	Measuring & Reg Station Equip-General	5,276,422	57,440	5,333,862	3,194,169	39,739	3,233,908	2,082,253	17,701	2,099,954
6	379000	Measuring & Reg Station Equip-City Gate	6,029,870	0	6,029,870	1,864,384	0	1,864,384	4,165,486	0	4,165,486
6	380000	Services	151,659,363	0	151,659,363	102,640,923	0	102,640,923	49,018,440	0	49,018,440
6	381000	Meters	64,898,509	0	64,898,509	43,405,933	0	43,405,933	21,492,576	0	21,492,576
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	3,014,297	0	3,014,297	2,382,459	0	2,382,459	631,838	0	631,838
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	465,579,511	2,591,411	468,170,922	305,119,385	1,792,816	306,912,201	160,460,126	798,595	161,258,721

RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-12A</b>
For Twelve Months Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		GENERAL PLANT									
4	389XXX	Land & Land Rights	665,824	826,151	1,491,975	574,973	583,287	1,158,260	90,851	242,864	333,715
4	390XXX	Structures & Improvements	4,667,096	14,123,850	18,790,946	3,505,257	9,971,862	13,477,119	1,161,839	4,151,988	5,313,827
4	391XXX	Office Furniture & Equipment	1,328	9,300,343	9,301,671	0	6,566,321	6,566,321	1,328	2,734,022	2,735,350
4	392XXX	Transportation Equipment	6,974,218	1,693,031	8,667,249	5,161,049	1,195,331	6,356,380	1,813,169	497,700	2,310,869
4	393000	Stores Equipment	150,986	385,055	536,041	113,443	271,860	385,303	37,543	113,195	150,738
4	394000	Tools, Shop & Garage Equipment	2,177,878	3,049,348	5,227,226	1,730,175	2,152,931	3,883,106	447,703	896,417	1,344,120
4	395000	Laboratory Equipment	80,396	261,669	342,065	60,636	184,746	245,382	19,760	76,923	96,683
4	396XXX	Power Operated Equipment	3,692,534	1,078,351	4,770,885	2,737,188	761,348	3,498,536	955,346	317,003	1,272,349
4	397XXX	Communications Equipment	1,987,386	5,778,543	7,765,929	689,525	4,079,825	4,769,350	1,297,861	1,698,718	2,996,579
4	398000	Miscellaneous Equipment	149	83,433	83,582	138	58,906	59,044	11	24,527	24,538
		TOTAL GENERAL PLANT	20,397,795	36,579,774	56,977,569	14,572,384	25,826,417	40,398,801	5,825,411	10,753,357	16,578,768
		TOTAL PLANT IN SERVICE	487,128,432	85,227,067	572,355,499	320,656,750	59,920,991	380,577,741	166,471,682	25,306,076	191,777,758
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,576,578)	(12,576,578)	0	(8,802,347)	(8,802,347)	0	(3,774,231)	(3,774,231)
G-ADEP		Distribution Plant	(159,434,178)	(1,459,185)	(160,893,363)	(106,120,482)	(1,009,508)	(107,129,990)	(53,313,696)	(449,677)	(53,763,373)
G-ADEP		General Plant	(4,824,169)	(10,264,909)	(15,089,078)	(2,850,228)	(7,247,333)	(10,097,561)	(1,973,941)	(3,017,576)	(4,991,517)
		TOTAL ACCUMULATED DEPRECIATION	(164,258,347)	(24,300,672)	(188,559,019)	(108,970,710)	(17,059,188)	(126,029,898)	(55,287,637)	(7,241,484)	(62,529,121)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(132,225)	(23,786)	(156,011)	(88,240)	(16,794)	(105,034)	(43,985)	(6,992)	(50,977)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(5,019,248)	(5,019,248)	0	(3,543,739)	(3,543,739)	0	(1,475,509)	(1,475,509)
G-AAAMT		Underground Storage	0	(239,461)	(239,461)	0	(167,599)	(167,599)	0	(71,862)	(71,862)
G-AAAMT		General Plant - 390200, 396200	(4,537)	(32,245)	(36,782)	(3,594)	(22,766)	(26,360)	(943)	(9,479)	(10,422)
		TOTAL ACCUMULATED AMORTIZATION	(136,762)	(5,314,740)	(5,451,502)	(91,834)	(3,750,898)	(3,842,732)	(44,928)	(1,563,842)	(1,608,770)
		TOTAL ACCUMULATED DEPR/AMORT	(164,395,109)	(29,615,412)	(194,010,521)	(109,062,544)	(20,810,086)	(129,872,630)	(55,332,565)	(8,805,326)	(64,137,891)
		NET GAS UTILITY PLANT before DFIT	322,733,323	55,611,655	378,344,978	211,594,206	39,110,905	250,705,111	111,139,117	16,500,750	127,639,867
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(63,525,762)	(63,525,762)	0	(42,094,711)	(42,094,711)	0	(21,431,051)	(21,431,051)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,773,770)	(7,773,770)	0	(5,471,242)	(5,471,242)	0	(2,302,528)	(2,302,528)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(102,648)	(102,648)	0	(72,473)	(72,473)	0	(30,175)	(30,175)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,207,511)	(1,207,511)	0	(800,145)	(800,145)	0	(407,366)	(407,366)
		TOTAL ACCUMULATED DFIT	0	(72,609,691)	(72,609,691)	0	(48,438,571)	(48,438,571)	0	(24,171,120)	(24,171,120)
		NET GAS UTILITY PLANT	322,733,323	(16,998,036)	305,735,287	211,594,206	(9,327,666)	202,266,540	111,139,117	(7,670,370)	103,468,747

ALLOCATION RATIOS:

RESULTS OF OPERATIONS
<b>GAS UTILITY PLANT</b>
For Twelve Months Ended September 30, 2013
Average of Monthly Averages Basis

Report ID: <b>G-PLT-12A</b>
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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-ALL	1	System Contract Demand		100.000%			69.990%			30.010%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.603%			29.397%	
G-ALL	6	Actual Therms Purchased		100.000%			69.183%			30.817%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			66.264%			33.736%	

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended September 30, 2013	
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	322,733,323	(16,998,036)	305,735,287	211,594,206	(9,327,666)	202,266,540	111,139,117	(7,670,370)	103,468,747
		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	4,011,172	4,011,172	0	1,719,892	1,719,892
1	164100	Gas Inventory--Jackson Prairie	0	10,410,237	10,410,237	0	7,286,125	7,286,125	0	3,124,112	3,124,112
4	252000	Customer Advances	(77,864)	(768)	(78,632)	(11,804)	(542)	(12,346)	(66,060)	(226)	(66,286)
99	235199	Customer Deposits	(351,496)	0	(351,496)	(351,496)	0	(351,496)	0	0	0
C-WKC		Working Capital	0	1,490,730	1,490,730	0	0	0	0	1,490,730	1,490,730
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(429,360)	17,631,263	17,201,903	(363,300)	11,296,755	10,933,455	(66,060)	6,334,508	6,268,448
		NET RATE BASE	322,303,963	633,227	322,937,190	211,230,906	1,969,089	213,199,995	111,073,057	(1,335,862)	109,737,195

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
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-12A</b>
For Twelve Months Ended September 30, 2013	
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)	8,416,510	8,416,510											
Hydro (ED-AN)	8,340,065	8,340,065											
Other (ED-AN)	8,983,596	8,983,596											
<b>Total Electric Production</b>	<b>25,740,171</b>	<b>25,740,171</b>											
<b>Electric Transmission</b>													
ED-AN	10,194,403	10,194,403											
<b>Total Electric Transmission</b>	<b>10,194,403</b>	<b>10,194,403</b>											
<b>Electric Distribution</b>													
ED-ID	12,459,192	12,459,192											
ED-WA	21,954,561	21,954,561											
<b>Total Electric Distribution</b>	<b>34,413,753</b>	<b>34,413,753</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	560,866		560,866		560,866	560,866		392,550	392,550		168,316	168,316	
GD-OR	113,184			113,184									
<b>Total Gas Underground Storage</b>	<b>674,050</b>		<b>560,866</b>	<b>113,184</b>		<b>560,866</b>	<b>560,866</b>	<b>392,550</b>	<b>392,550</b>		<b>168,316</b>	<b>168,316</b>	
<b>Gas Distribution</b>													
6 GD-AN	70,701		70,701		70,701	70,701		48,913	48,913		21,788	21,788	
GD-ID	3,861,689		3,861,689		3,861,689	3,861,689				3,861,689		3,861,689	
GD-WA	7,593,613		7,593,613		7,593,613	7,593,613	7,593,613		7,593,613				
GD-OR	3,915,568			3,915,568									
<b>Total Gas Distribution</b>	<b>15,441,571</b>		<b>11,526,003</b>	<b>3,915,568</b>	<b>11,455,302</b>	<b>70,701</b>	<b>11,526,003</b>	<b>7,593,613</b>	<b>48,913</b>	<b>7,642,526</b>	<b>3,861,689</b>	<b>21,788</b>	<b>3,883,477</b>
<b>General Plant</b>													
ED-AN	2,551,872	2,551,872											
ED-ID	200,292	200,292											
ED-WA	938,985	938,985											
7,4 CD-AA	12,616,312	9,127,397	2,447,691	1,041,224	2,447,691	2,447,691		1,728,143	1,728,143		719,548	719,548	
9,4 CD-AN	617,923	489,525	128,398		128,398	128,398		90,653	90,653		37,745	37,745	
9 CD-ID	341,086	270,212	70,874		70,874	70,874				70,874		70,874	
9 CD-WA	161,129	127,648	33,481		33,481	33,481	33,481		33,481				
8,4 GD-AA	161,634		113,661	47,973	113,661	113,661		80,248	80,248		33,413	33,413	
4 GD-AN	34,946		34,946		34,946	34,946		24,673	24,673		10,273	10,273	
GD-ID	55,930		55,930		55,930	55,930				55,930		55,930	
GD-WA	219,795		219,795		219,795	219,795	219,795		219,795				
GD-OR	254,713			254,713									
<b>Total General Plant</b>	<b>18,154,617</b>	<b>13,705,931</b>	<b>3,104,776</b>	<b>1,343,910</b>	<b>380,080</b>	<b>2,724,696</b>	<b>3,104,776</b>	<b>253,276</b>	<b>1,923,717</b>	<b>2,176,993</b>	<b>126,804</b>	<b>800,979</b>	<b>927,783</b>
<b>Total Depreciation Expense</b>	<b>104,618,565</b>	<b>84,054,258</b>	<b>15,191,645</b>	<b>5,372,662</b>	<b>11,835,382</b>	<b>3,356,263</b>	<b>15,191,645</b>	<b>7,846,889</b>	<b>2,365,180</b>	<b>10,212,069</b>	<b>3,988,493</b>	<b>991,083</b>	<b>4,979,576</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	System Contract Demand	69.990%	30.010%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	70.603%	29.397%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6	Actual Therms Purchased	69.183%	30.817%

RESULTS OF OPERATIONS  
**GAS-NORTH AMORTIZATION EXPENSE**  
 For Twelve Months Ended September 30, 2013  
 Average of Monthly Averages Basis

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

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	918,399	918,399												
Misc Intangible PIt (303000)	ED-AN	84,384	84,384												
<b>Total Production/Transmission</b>		<b>1,002,783</b>	<b>1,002,783</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible PIt (303000)	ED-WA	2,844	2,844												
<b>Total Distribution</b>		<b>26,997</b>	<b>26,997</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	189,850	137,349	36,833	15,668		36,833	36,833		26,005	26,005	10,828	10,828		
9,4	CD-AN	9,729	7,708	2,021			2,021	2,021		1,427	1,427	594	594		
	GD-ID	4,058		4,058			4,058	4,058				4,058	4,058		
	GD-WA	23,466		23,466			23,466	23,466	23,466		23,466				
	GD-OR	7,778			7,778										
<b>Total General Plant - 303000</b>		<b>234,881</b>	<b>145,057</b>	<b>66,378</b>	<b>23,446</b>		<b>27,524</b>	<b>38,854</b>	<b>66,378</b>	<b>23,466</b>	<b>27,432</b>	<b>50,898</b>	<b>4,058</b>	<b>11,422</b>	<b>15,480</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	8,561,751	6,194,085	1,661,065	706,601		1,661,065	1,661,065		1,172,762	1,172,762	488,303	488,303		
9,4	CD-AN	3,793	3,005	788			788	788		556	556	232	232		
9,4	CD-ID	4,917	3,895	1,022		1,022		1,022				1,022	1,022		
	ED-AN	184,651	184,651												
	ED-ID	4,747	4,747												
	ED-WA	418,819	418,819												
8,4	GD-AA	440,916		310,052	130,864		310,052	310,052		218,906	218,906	91,146	91,146		
4	GD-AN	2,353		2,353			2,353	2,353		1,661	1,661	692	692		
	GD-OR	250			250										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>9,622,197</b>	<b>6,809,202</b>	<b>1,975,280</b>	<b>837,715</b>	<b>1,022</b>	<b>1,974,258</b>	<b>1,975,280</b>		<b>1,393,885</b>	<b>1,393,885</b>	<b>1,022</b>	<b>580,373</b>	<b>581,395</b>	
<b>Gas Underground Storage</b>															
1	GD-AN	227		227			227	227		159	159	68	68		
<b>Total Gas Underground Storage</b>		<b>227</b>		<b>227</b>			<b>227</b>	<b>227</b>		<b>159</b>	<b>159</b>	<b>68</b>	<b>68</b>		
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	28,901	20,909	5,607	2,385		5,607	5,607		3,959	3,959	1,648	1,648		
4	ED-AN	9,627	9,627												
	GD-OR	3,475			3,475										
<b>Total General Plant - 390200, 396200</b>		<b>42,003</b>	<b>30,536</b>	<b>5,607</b>	<b>5,860</b>		<b>5,607</b>	<b>5,607</b>		<b>3,959</b>	<b>3,959</b>	<b>1,648</b>	<b>1,648</b>		
<b>Total Amortization Expense</b>		<b>10,929,088</b>	<b>8,014,575</b>	<b>2,047,492</b>	<b>867,021</b>	<b>28,546</b>	<b>2,018,946</b>	<b>2,047,492</b>		<b>23,466</b>	<b>1,425,435</b>	<b>1,448,901</b>	<b>5,080</b>	<b>593,511</b>	<b>598,591</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1 System Contract Demand	69.990%	30.010%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	70.603%	29.397%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months Ended September 30, 2013	
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)	(280,115,984)	(280,115,984)											
Hydro (ED-AN)	(117,651,020)	(117,651,020)											
Other (ED-AN)	(79,874,433)	(79,874,433)											
<b>Total Electric Production</b>	<b>(477,641,437)</b>	<b>(477,641,437)</b>											
<b>Electric Transmission</b>													
ED-AN	(185,695,933)	(185,695,933)											
<b>Total Electric Transmission</b>	<b>(185,695,933)</b>	<b>(185,695,933)</b>											
<b>Electric Distribution</b>													
ED-ID	(141,782,455)	(141,782,455)											
ED-WA	(232,299,136)	(232,299,136)											
<b>Total Electric Distribution</b>	<b>(374,081,591)</b>	<b>(374,081,591)</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	(12,576,578)		(12,576,578)		(12,576,578)	(12,576,578)		(8,802,347)	(8,802,347)		(3,774,231)	(3,774,231)	
GD-OR	(435,646)			(435,646)									
<b>Total Gas Underground Storage</b>	<b>(13,012,224)</b>		<b>(12,576,578)</b>	<b>(435,646)</b>	<b>(12,576,578)</b>	<b>(12,576,578)</b>		<b>(8,802,347)</b>	<b>(8,802,347)</b>		<b>(3,774,231)</b>	<b>(3,774,231)</b>	
<b>Gas Distribution</b>													
6 GD-AN	(1,459,185)		(1,459,185)		(1,459,185)	(1,459,185)		(1,009,508)	(1,009,508)		(449,677)	(449,677)	
GD-ID	(53,313,696)		(53,313,696)		(53,313,696)	(53,313,696)				(53,313,696)		(53,313,696)	
GD-WA	(106,120,482)		(106,120,482)		(106,120,482)	(106,120,482)							
GD-OR	(88,081,770)			(88,081,770)									
<b>Total Gas Distribution</b>	<b>(248,975,133)</b>		<b>(160,893,363)</b>	<b>(88,081,770)</b>	<b>(159,434,178)</b>	<b>(1,459,185)</b>	<b>(160,893,363)</b>	<b>(106,120,482)</b>	<b>(1,009,508)</b>	<b>(107,129,990)</b>	<b>(53,313,696)</b>	<b>(449,677)</b>	<b>(53,763,373)</b>
<b>General Plant</b>													
ED-AN	(34,333,288)	(34,333,288)											
ED-ID	(5,627,716)	(5,627,716)											
ED-WA	(11,146,452)	(11,146,452)											
7,4 CD-AA	(29,088,142)	(21,044,107)	(5,643,391)	(2,400,644)	(5,643,391)	(5,643,391)		(3,984,403)	(3,984,403)		(1,658,988)	(1,658,988)	
9,4 CD-AN	(10,982,605)	(8,700,529)	(2,282,076)		(2,282,076)	(2,282,076)		(1,611,214)	(1,611,214)		(670,862)	(670,862)	
9 CD-ID	(4,560,025)	(3,612,497)	(947,528)		(947,528)	(947,528)				(947,528)		(947,528)	
9 CD-WA	(2,196,909)	(1,740,413)	(456,496)		(456,496)	(456,496)		(456,496)	(456,496)				
8,4 GD-AA	(1,356,275)		(953,733)	(402,542)	(953,733)	(953,733)		(673,364)	(673,364)		(280,369)	(280,369)	
4 GD-AN	(1,385,709)		(1,385,709)		(1,385,709)	(1,385,709)		(978,352)	(978,352)		(407,357)	(407,357)	
GD-ID	(1,026,413)		(1,026,413)		(1,026,413)	(1,026,413)				(1,026,413)		(1,026,413)	
GD-WA	(2,393,732)		(2,393,732)		(2,393,732)	(2,393,732)		(2,393,732)	(2,393,732)				
GD-OR	(3,610,871)			(3,610,871)									
<b>Total General Plant</b>	<b>(107,708,137)</b>	<b>(86,205,002)</b>	<b>(15,089,078)</b>	<b>(6,414,057)</b>	<b>(4,824,169)</b>	<b>(10,264,909)</b>	<b>(15,089,078)</b>	<b>(2,850,228)</b>	<b>(7,247,333)</b>	<b>(10,097,561)</b>	<b>(1,973,941)</b>	<b>(3,017,576)</b>	<b>(4,991,517)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,407,114,455)</b>	<b>(1,123,623,963)</b>	<b>(188,559,019)</b>	<b>(94,931,473)</b>	<b>(164,258,347)</b>	<b>(24,300,672)</b>	<b>(188,559,019)</b>	<b>(108,970,710)</b>	<b>(17,059,188)</b>	<b>(126,029,898)</b>	<b>(55,287,637)</b>	<b>(7,241,484)</b>	<b>(62,529,121)</b>

Allocation Ratios:		Jurisdiction -			Washington			Idaho	
Service -		Electric	Gas-North	Gas-South					
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	System Contract Demand	69.990%		30.010%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	70.603%		29.397%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6	Actual Therms Purchased	69.183%		30.817%

RESULTS OF OPERATIONS  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
 For Twelve Months Ended September 30, 2013  
 Average of Monthly Averages Basis

Report ID:  
**G-AAAMT-12A**

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	(6,697,353)	(6,697,353)												
Misc. Intangible Pft (303000)	ED-AN	(655,359)	(655,359)												
<b>Total Production/Transmission</b>		<b>(7,352,712)</b>	<b>(7,352,712)</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	(78,815)	(78,815)												
Misc. Intangible Pft (303000)	ED-WA	(23,054)	(23,054)												
<b>Total Distribution</b>		<b>(101,869)</b>	<b>(101,869)</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	(68,455)	(49,524)	(13,281)	(5,650)		(13,281)	(13,281)		(9,377)	(9,377)		(3,904)	(3,904)	
9,4	CD-AN	(50,556)	(40,051)	(10,505)			(10,505)	(10,505)		(7,417)	(7,417)		(3,088)	(3,088)	
	GD-ID	(43,985)		(43,985)			(43,985)	(43,985)				(43,985)		(43,985)	
	GD-WA	(88,240)		(88,240)			(88,240)	(88,240)	(88,240)						
	GD-OR	(50,635)		(50,635)											
<b>Total General Plant - 303000</b>		<b>(301,871)</b>	<b>(89,575)</b>	<b>(156,011)</b>	<b>(56,285)</b>		<b>(132,225)</b>	<b>(23,786)</b>	<b>(156,011)</b>	<b>(88,240)</b>	<b>(16,794)</b>	<b>(105,034)</b>	<b>(43,985)</b>	<b>(6,992)</b>	<b>(50,977)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	(22,574,515)	(16,331,759)	(4,379,681)	(1,863,075)		(4,379,681)	(4,379,681)		(3,092,186)	(3,092,186)		(1,287,495)	(1,287,495)	
9,4	CD-AN	(716)	(567)	(149)			(149)	(149)		(105)	(105)		(44)	(44)	
9	CD-ID	(1,136)	(900)	(236)			(236)	(236)				(236)		(236)	
	ED-AN	(553,633)	(553,633)												
	ED-ID	(4,932)	(4,932)												
	ED-WA	(572,318)	(572,318)												
8,4	GD-AA	(895,583)		(629,774)	(265,809)		(629,774)	(629,774)		(444,639)	(444,639)		(185,135)	(185,135)	
4	GD-AN	(9,644)		(9,644)			(9,644)	(9,644)		(6,809)	(6,809)		(2,835)	(2,835)	
	GD-OR	(10,471)		(10,471)											
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(24,622,948)</b>	<b>(17,464,109)</b>	<b>(5,019,484)</b>	<b>(2,139,355)</b>		<b>(5,019,248)</b>	<b>(5,019,484)</b>		<b>(3,543,739)</b>	<b>(3,543,739)</b>		<b>(1,475,509)</b>	<b>(1,475,745)</b>	
<b>Gas Underground Storage</b>															
1	GD-AN	(239,461)		(239,461)			(239,461)	(239,461)		(167,599)	(167,599)		(71,862)	(71,862)	
<b>Total Gas Underground Storage</b>		<b>(239,461)</b>		<b>(239,461)</b>			<b>(239,461)</b>	<b>(239,461)</b>		<b>(167,599)</b>	<b>(167,599)</b>		<b>(71,862)</b>	<b>(71,862)</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	(166,204)	(120,242)	(32,245)	(13,717)		(32,245)	(32,245)		(22,766)	(22,766)		(9,479)	(9,479)	
9	CD-ID	(4,538)	(3,595)	(943)			(943)	(943)				(943)		(943)	
9	CD-WA	(8,332)	(6,601)	(1,731)			(1,731)	(1,731)	(1,731)						
4	ED-AN	(46,954)	(46,954)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)						
	GD-OR	(49,990)		(49,990)											
<b>Total General Plant - 390200, 396200</b>		<b>(388,559)</b>	<b>(288,070)</b>	<b>(36,782)</b>	<b>(63,707)</b>		<b>(4,537)</b>	<b>(32,245)</b>	<b>(36,782)</b>	<b>(3,594)</b>	<b>(22,766)</b>	<b>(26,360)</b>	<b>(943)</b>	<b>(9,479)</b>	<b>(10,422)</b>
<b>Total Accumulated Amortization</b>		<b>(33,007,420)</b>	<b>(25,296,335)</b>	<b>(5,451,738)</b>	<b>(2,259,347)</b>		<b>(136,762)</b>	<b>(5,314,740)</b>	<b>(5,451,738)</b>	<b>(91,834)</b>	<b>(3,750,898)</b>	<b>(3,842,732)</b>	<b>(44,928)</b>	<b>(1,563,842)</b>	<b>(1,609,006)</b>

<b>Allocation Ratios</b>													
<b>Service-</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	System Contract Demand		69.990%					30.010%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio		70.603%					29.397%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%									

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	391,311	6,258	362,279	22,774	391,311	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99		GD-OR / AS	520,443	0	0	0	0	0	0	0	520,443	0	520,443	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	325,095	325,095	
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,533,978</b>	<b>379,160</b>	<b>708,653</b>	<b>3,108,652</b>	<b>4,196,465</b>	<b>574,973</b>	<b>90,851</b>	<b>826,151</b>	<b>1,491,975</b>	<b>520,443</b>	<b>325,095</b>	<b>845,538</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,395,921	701,559	2,082,534	3,611,828	6,395,921	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,071,872	0	0	0	0	2,071,872	0	0	2,071,872	0	0	
99		GD-OR / AS	3,471,547	0	0	0	0	0	0	0	3,471,547	0	3,471,547	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	65,169,142	0	0	47,147,268	47,147,268	0	0	12,643,465	12,643,465	5,378,409	5,378,409	
9		CD-WA / ID / AN	19,614,076	5,464,854	4,429,571	5,644,042	15,538,467	1,433,385	1,161,839	1,480,385	4,075,609	0	0	
		<b>TOTAL ACCOUNT</b>	<b>96,722,558</b>	<b>6,166,413</b>	<b>6,512,105</b>	<b>56,403,138</b>	<b>69,081,656</b>	<b>3,505,257</b>	<b>1,161,839</b>	<b>14,123,850</b>	<b>18,790,946</b>	<b>3,471,547</b>	<b>5,378,409</b>	<b>8,849,956</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	7,352,920	2,385,426	14,649	4,952,845	7,352,920	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	469,251	0	0	0	0	0	0	329,977	329,977	139,274	139,274	
7		CD-AA	46,115,269	0	0	33,362,553	33,362,553	0	0	8,946,823	8,946,823	3,805,893	3,805,893	
9		CD-WA / ID / AN	87,686	0	5,063	64,403	69,466	0	1,328	16,892	18,220	0	0	
		<b>TOTAL ACCOUNT</b>	<b>54,031,776</b>	<b>2,385,426</b>	<b>19,712</b>	<b>38,379,801</b>	<b>40,784,939</b>	<b>0</b>	<b>1,328</b>	<b>9,300,342</b>	<b>9,301,670</b>	<b>3,945,167</b>	<b>3,945,167</b>	
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	18,571,809	8,430,428	3,242,089	6,899,292	18,571,809	0	0	0	0	0	0	
99		GD-WA / ID / AN	7,620,954	0	0	0	0	4,786,893	1,630,578	1,203,483	7,620,954	0	0	
99		GD-OR / AS	2,602,875	0	0	0	0	0	0	0	2,602,875	0	2,602,875	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	529,797	0	0	383,287	383,287	0	0	102,786	102,786	43,724	43,724	
9		CD-WA / ID / AN	4,540,686	1,426,488	696,138	1,474,551	3,597,177	374,156	182,591	386,762	943,509	0	0	
		<b>TOTAL ACCOUNT</b>	<b>33,866,121</b>	<b>9,856,916</b>	<b>3,938,227</b>	<b>8,757,130</b>	<b>22,552,273</b>	<b>5,161,049</b>	<b>1,813,169</b>	<b>1,693,031</b>	<b>8,667,249</b>	<b>2,602,875</b>	<b>43,724</b>	<b>2,646,599</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,174,161	111,217	143,134	1,468,041	1,722,392	29,171	37,543	385,055	451,769	0	0	
		TOTAL ACCOUNT	2,710,988	121,956	157,879	1,837,886	2,117,721	113,442	37,543	385,055	536,040	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,235,440	1,122,148	357,973	1,755,319	3,235,440	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,581,883	0	0	0	0	1,719,296	442,100	420,487	2,581,883	0	0	
99		GD-OR / AS	912,622	0	0	0	0	0	0	0	0	912,622	912,622	
8		GD-AA	1,345,769	0	0	0	0	0	0	946,345	946,345	0	399,424	
7		CD-AA	8,360,277	0	0	6,048,326	6,048,326	0	0	1,621,977	1,621,977	0	689,974	
9		CD-WA / ID / AN	370,663	41,476	21,362	230,805	293,643	10,879	5,603	60,538	77,020	0	0	
		TOTAL ACCOUNT	16,806,654	1,163,624	379,335	8,034,450	9,577,409	1,730,175	447,703	3,049,347	5,227,225	912,622	1,089,398	2,002,020
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	947,569	167,180	84,499	695,890	947,569	0	0	0	0	0	0	
99		GD-WA / ID / AN	179,636	0	0	0	0	58,458	19,065	102,113	179,636	0	0	
99		GD-OR / AS	159,868	0	0	0	0	0	0	0	0	159,868	159,868	
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	0	24,502	
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	
9		CD-WA / ID / AN	170,242	8,303	2,650	123,914	134,867	2,178	695	32,502	35,375	0	0	
		TOTAL ACCOUNT	1,895,532	175,483	87,149	1,077,112	1,339,744	60,636	19,760	261,669	342,065	159,868	53,855	213,723

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		Total	
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon		Allocated
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	38,014,605	17,514,541	10,560,688	9,939,376	38,014,605	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,346,242	0	0	0	0	2,668,078	847,670	830,494	4,346,242	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	554,037	0	0	400,823	400,823	0	0	107,489	107,489	0	45,725	
9		CD-WA / ID / AN	1,526,315	263,485	410,518	535,159	1,209,162	69,110	107,675	140,368	317,153	0	0	
		<b>TOTAL ACCOUNT</b>	<b>44,485,033</b>	<b>17,778,026</b>	<b>10,971,206</b>	<b>10,875,358</b>	<b>39,624,590</b>	<b>2,737,188</b>	<b>955,345</b>	<b>1,078,351</b>	<b>4,770,884</b>	<b>43,834</b>	<b>45,725</b>	<b>89,559</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,842,284	9,545,114	2,869,150	36,428,020	48,842,284	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,087,956	0	0	0	0	589,618	455,521	42,817	1,087,956	0	0	
99		GD-OR / AS	983,668	0	0	0	0	0	0	0	0	983,668	0	
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	
7		CD-AA	17,291,932	0	0	12,510,021	12,510,021	0	0	3,354,808	3,354,808	0	1,427,103	
9		CD-WA / ID / AN	12,632,638	380,902	3,211,464	6,415,336	10,007,702	99,907	842,340	1,682,689	2,624,936	0	0	
		<b>TOTAL ACCOUNT</b>	<b>81,831,410</b>	<b>9,926,016</b>	<b>6,080,614</b>	<b>55,353,377</b>	<b>71,360,007</b>	<b>689,525</b>	<b>1,297,861</b>	<b>5,778,544</b>	<b>7,765,930</b>	<b>983,668</b>	<b>1,721,805</b>	<b>2,705,473</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	32,089	0	2,299	29,790	32,089	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	424,650	0	0	307,218	307,218	0	0	82,386	82,386	0	35,046	
9		CD-WA / ID / AN	5,753	525	41	3,991	4,557	138	11	1,047	1,196	0	0	
		<b>TOTAL ACCOUNT</b>	<b>464,859</b>	<b>525</b>	<b>2,340</b>	<b>340,999</b>	<b>343,864</b>	<b>138</b>	<b>11</b>	<b>83,433</b>	<b>83,582</b>	<b>2,367</b>	<b>35,046</b>	<b>37,413</b>
		<b>TOTAL GENERAL PLANT</b>	<b>339,348,909</b>	<b>47,953,545</b>	<b>28,857,220</b>	<b>184,167,903</b>	<b>260,978,668</b>	<b>14,572,383</b>	<b>5,825,410</b>	<b>36,579,773</b>	<b>56,977,566</b>	<b>8,754,451</b>	<b>12,638,224</b>	<b>21,392,675</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,089,178	153,179	0	1,935,999	2,089,178	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	410,126	0	410,126	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,847,764	0	0	2,060,243	2,060,243	0	0	552,495	552,495	235,026	235,026	
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	
		TOTAL ACCOUNT	6,687,144	153,179	0	4,149,977	4,303,156	964,981	181,037	592,818	1,738,836	410,126	235,026	645,152
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,995,371	2,093,051	23,524	878,796	2,995,371	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	9,675	0	0	0	0	0	0	0	9,675	0	9,675	
8		GD-AA	2,173,414	0	0	0	0	0	0	1,528,345	1,528,345	645,069	645,069	
7		CD-AA	42,296,053	0	0	30,599,503	30,599,503	0	0	8,205,857	8,205,857	3,490,693	3,490,693	
9		CD-WA / ID / AN	43,542	0	19,474	15,020	34,494	0	5,108	3,940	9,048	0	0	
		TOTAL ACCOUNT	47,518,055	2,093,051	42,998	31,493,319	33,629,368	0	5,108	9,738,142	9,743,250	9,675	4,135,762	4,145,437
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	101,885	0	0	101,885	101,885	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,154	0	0	0	0	0	0	13,154	13,154	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	1,231	0	1,231	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,227,436	0	0	2,334,921	2,334,921	0	0	626,155	626,155	266,360	266,360	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,343,706	0	0	2,436,806	2,436,806	0	0	639,309	639,309	1,231	266,360	267,591
		TOTAL	57,548,905	2,246,230	42,998	38,080,102	40,369,330	964,981	186,145	10,970,269	12,121,395	421,032	4,637,148	5,058,180

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended September 30, 2013 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	(38,017,045)	(27,503,811)	(7,375,687)	(3,137,547)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,915,798)	(1,517,714)	(398,084)	0
7	283750	CD-AA	(529,087)	(382,773)	(102,648)	(43,666)
Total			<u>(40,461,930)</u>	<u>(29,404,298)</u>	<u>(7,876,419)</u>	<u>(3,181,213)</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12A</b>
For Twelve Months Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		794,734	794,734		794,734	794,734		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		687,641	687,641		687,641	687,641		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,717,962	6,717,962		5,422,564	5,422,564		1,295,398	1,295,398
1	154300	PLANT MATERIALS & OPER SUP-CS2		264,473	264,473		213,476	213,476		50,997	50,997
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		731,680	731,680		590,593	590,593		141,087	141,087
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		5,291	5,291		4,271	4,271		1,020	1,020
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		996	996		804	804		192	192
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		10,557	10,557		8,521	8,521		2,036	2,036
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	17,786,348		17,786,348	17,786,348		17,786,348	0		0
<b>TOTAL</b>			<b>17,786,348</b>	<b>9,213,334</b>	<b>26,999,682</b>	<b>17,786,348</b>	<b>7,722,604</b>	<b>25,508,952</b>	<b>0</b>	<b>1,490,730</b>	<b>1,490,730</b>

ALLOCATION RATIOS: