

| | | | |
|---|--|--|-------------------------------|
| RESULTS OF OPERATIONS | | | Report ID: G-ROR-1A |
| GAS RATE OF RETURN | | | |
| For Month Ended October 31, 2013 Average of Monthly Averages Basis | | | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | System | Washington | Idaho |
|-----------|---------|--|---------------|---------------|---------------|
| G-OPS | | Gas Net Operating Income (Loss) | 1,301,878 | 680,190 | 621,688 |
| | | Adjustments | | | |
| | | Adjusted Gas Net Operating Income (Loss) | 1,301,878 | 680,190 | 621,688 |
| G-APL | | Gas Net Adjusted Rate Base | 352,323,556 | 236,087,573 | 116,235,983 |
| | | RATE OF RETURN | 0.370% | 0.288% | 0.535% |

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.

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| RESULTS OF OPERATIONS | Report ID: G-ALL-1A |
| GAS ALLOCATION PERCENTAGES | |
| For Month Ended October 31, 2013 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Basis | Ref | Description | System | Washington | Idaho | |
|-------|-------|---------------------------------------|-------------------|-----------------|----------------|----------------|
| 1 | Input | System Contract Demand | 11-01-2012 | 100.000% | 69.990% | 30.010% |
| 2 | Input | Number of Customers | 10-31-2013 | 226,709 | 150,555 | 76,154 |
| | | Percent | | 100.000% | 66.409% | 33.591% |
| 3 | G-OPS | Direct Distribution Operating Expense | | 1,142,497 | 737,770 | 404,727 |
| | | Percent | | 100.000% | 64.575% | 35.425% |
| | Input | Jurisdictional 4-Factor Ratio | 12-31-2012 | | | |
| | | 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 | | 100.000% | 70.603% | 29.397% |

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| RESULTS OF OPERATIONS | Report ID: G-ALL-1A |
| GAS ALLOCATION PERCENTAGES | |
| For Month Ended October 31, 2013 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| | | | | | | | |
|---|-------|---|-------------------|-------------------------------|------------------------------|-----------------------------|---------------|
| 6 | Input | Actual Therms Purchased Percent | 10-31-2013 | 20,626,260 100.000% | 14,417,755 69.900% | 6,208,505 30.100% | |
| | Input | Elec/Gas North/Oregon 4-Factor | 01-01-2013 | 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) | | 100.000% | 72.346% | 19.401% | 8.253% |

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| RESULTS OF OPERATIONS | Report ID: G-ALL-1A |
| GAS ALLOCATION PERCENTAGES | |
| For Month Ended October 31, 2013 Average of Monthly Averages Basis | |

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 |
| | Total | | 20,507,716 | 0 | 14,567,534 | 5,940,182 |
| | Percentage | | 100.000% | 0.000% | 71.034% | 28.966% |
| | 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 |
| | Total | | 16,286,632 | 0 | 11,907,896 | 4,378,736 |
| | Percentage | | 100.000% | 0.000% | 73.115% | 26.885% |
| | Number of Customers at | | 322,870 | 0 | 226,219 | 96,651 |
| | Percentage | | 100.000% | 0.000% | 70.065% | 29.935% |
| | Net Direct Plant | | 504,945,491 | 0 | 338,644,009 | 166,301,482 |
| | Percentage | | 100.000% | 0.000% | 67.065% | 32.935% |
| | Total Percentages | | 400.000% | 0.000% | 281.279% | 118.721% |
| 8 | Average (GD AA) | | 100.000% | 0.000% | 70.320% | 29.680% |

| 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 |
| | Total | | 103,909,491 | 90,098,170 | 13,811,321 | 0 |
| | Percentage | | 100.000% | 86.708% | 13.292% | 0.000% |
| | 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 |
| | Total | | 65,477,513 | 54,362,744 | 11,114,769 | 0 |
| | Percentage | | 100.000% | 83.025% | 16.975% | 0.000% |
| | Number of Customers at | | 588,681 | 362,462 | 226,219 | 0 |
| | Percentage | | 100.000% | 61.572% | 38.428% | 0.000% |

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| RESULTS OF OPERATIONS | Report ID: G-ALL-1A |
| GAS ALLOCATION PERCENTAGES | |
| For Month Ended October 31, 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) | 100.000% | 79.221% | 20.779% | 0.000% |

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| RESULTS OF OPERATIONS | Report ID: G-ALL-1A |
| GAS ALLOCATION PERCENTAGES | |
| For Month Ended October 31, 2013 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| | | | Total | Electric | Gas North | Oregon Gas |
|----|--|-------------------|-----------------|----------------|----------------|------------|
| JP | Gas North/Oregon JP Factor % | 12-31-2012 | 100.000% | 0.000% | 80.600% | 19.400% |
| | | | | | | |
| | | | System | Washington | Idaho | |
| 10 | Actual Annual Throughput Percent | 12-31-2012 | 235,505,909 | 162,882,603 | 72,623,306 | |
| | | | 100.000% | 69.163% | 30.837% | |
| | | | | | | |
| 11 | Book Depreciation Percent | | 1,352,493 | 915,402 | 437,091 | |
| | | | 100.000% | 67.683% | 32.317% | |
| | | | | | | |
| 12 | Net Gas Plant (before DFIT) Percent | | 398,515,477 | 267,713,433 | 130,802,044 | |
| | | | 100.000% | 67.178% | 32.822% | |
| | | | | | | |
| 13 | G-PLT Net Gas General Plant Percent | | 44,931,182 | 32,710,315 | 12,220,867 | |
| | | | 100.000% | 72.801% | 27.199% | |
| | | | | | | |
| 14 | Net Allocated Schedule M's Percent | | -376,307 | -217,078 | -159,229 | |
| | | | 100.000% | 57.686% | 42.314% | |
| | | | | | | |
| 99 | Input Not Allocated | | 0.000% | 0.000% | 0.000% | |

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| STATEMENTS OF OPERATIONS | Report ID: |
| RATING STATEMENT | G-OPS-1A |
| As Ended October 31, 2013 | |
| on a 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 | 7,163,256 | 0 | 7,163,256 | 4,834,771 | 0 | 4,834,771 | 2,328,485 | 0 | 2,328,485 |
| 99 | 4812XX | Commercial - Firm & Interruptible | 3,436,230 | 0 | 3,436,230 | 2,415,109 | 0 | 2,415,109 | 1,021,121 | 0 | 1,021,121 |
| 99 | 4813XX | Industrial-Firm | 206,272 | 0 | 206,272 | 112,213 | 0 | 112,213 | 94,059 | 0 | 94,059 |
| 99 | 481400 | Interruptible | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 484000 | Interdepartmental Revenue | 9,529 | 0 | 9,529 | 8,310 | 0 | 8,310 | 1,219 | 0 | 1,219 |
| 99 | 499XX | Unbilled Revenue | 6,133,598 | 0 | 6,133,598 | 4,040,569 | 0 | 4,040,569 | 2,093,029 | 0 | 2,093,029 |
| | | TOTAL SALES TO ULTIMATE CUSTOMERS | 16,948,885 | 0 | 16,948,885 | 11,410,972 | 0 | 11,410,972 | 5,537,913 | 0 | 5,537,913 |
| | | OTHER OPERATING REVENUES: | | | | | | | | | |
| 99 | 483XXX | Sales for Resale | 5,518,242 | 0 | 5,518,242 | 3,857,251 | 0 | 3,857,251 | 1,660,991 | 0 | 1,660,991 |
| 4 | 488000 | Miscellaneous Service Revenues | 2,013 | 0 | 2,013 | 865 | 0 | 865 | 1,148 | 0 | 1,148 |
| 99 | 489300 | Transportation For Others | 341,956 | 0 | 341,956 | 309,307 | 0 | 309,307 | 32,649 | 0 | 32,649 |
| 99 | 493000 | Rent from Gas Property | 192 | 0 | 192 | 192 | 0 | 192 | 0 | 0 | 0 |
| 4 | 495000 | Other Gas Revenues | 504,340 | 16,367 | 520,707 | 353,840 | 11,556 | 365,396 | 150,500 | 4,811 | 155,311 |
| | | TOTAL OTHER OPERATING REVENUES | 6,366,743 | 16,367 | 6,383,110 | 4,521,455 | 11,556 | 4,533,011 | 1,845,288 | 4,811 | 1,850,099 |
| | | TOTAL GAS REVENUES | 23,315,628 | 16,367 | 23,331,995 | 15,932,427 | 11,556 | 15,943,983 | 7,383,201 | 4,811 | 7,388,012 |
| | | PRODUCTION EXPENSES: | | | | | | | | | |
| G-804 | 804/805 | City Gate Purchases | 15,167,441 | 0 | 15,167,441 | 10,361,027 | 0 | 10,361,027 | 4,806,414 | 0 | 4,806,414 |
| 99 | 808XX | Net Natural Gas Storage Transactions | (734,032) | 0 | (734,032) | (513,088) | 0 | (513,088) | (220,944) | 0 | (220,944) |
| 99 | 811000 | Gas Used for Products Extraction | (106,648) | 0 | (106,648) | (74,547) | 0 | (74,547) | (32,101) | 0 | (32,101) |
| 10 | 813000 | Other Gas Expenses | 0 | 117,614 | 117,614 | 0 | 81,345 | 81,345 | 0 | 36,269 | 36,269 |
| 99 | 813010 | Gas Technology Institute (GTI) Expenses | 8,418 | 0 | 8,418 | 6,036 | 0 | 6,036 | 2,382 | 0 | 2,382 |
| | | TOTAL PRODUCTION EXPENSES | 14,335,179 | 117,614 | 14,452,793 | 9,779,428 | 81,345 | 9,860,773 | 4,555,751 | 36,269 | 4,592,020 |
| | | UNDERGROUND STORAGE EXPENSES: | | | | | | | | | |
| 1 | 814000 | Supervision & Engineering | 0 | 3,762 | 3,762 | 0 | 2,633 | 2,633 | 0 | 1,129 | 1,129 |
| 1 | 824000 | Other Expenses | 0 | 173,301 | 173,301 | 0 | 121,293 | 121,293 | 0 | 52,008 | 52,008 |
| 1 | 837000 | Other Equipment | 0 | 150,535 | 150,535 | 0 | 105,359 | 105,359 | 0 | 45,176 | 45,176 |
| | | TOTAL UNDERGROUND STORAGE OPER EXP | 0 | 327,598 | 327,598 | 0 | 229,285 | 229,285 | 0 | 98,313 | 98,313 |
| G-DEPX | | Depreciation Expense-Underground Storage | 0 | 45,679 | 45,679 | 0 | 31,971 | 31,971 | 0 | 13,708 | 13,708 |
| G-AMTX | | Amortization Expense-Underground Storage | 0 | 19 | 19 | 0 | 13 | 13 | 0 | 6 | 6 |
| G-OTX | | Taxes Other Than FIT | 0 | 34,845 | 34,845 | 0 | 24,388 | 24,388 | 0 | 10,457 | 10,457 |
| | | TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES | 0 | 80,543 | 80,543 | 0 | 56,372 | 56,372 | 0 | 24,171 | 24,171 |
| | | TOTAL UNDERGROUND STORAGE EXPENSES | 0 | 408,141 | 408,141 | 0 | 285,657 | 285,657 | 0 | 122,484 | 122,484 |

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| STATEMENTS OF OPERATIONS | Report ID: |
| RATING STATEMENT | G-OPS-1A |
| Period Ended October 31, 2013 | |
| on a Monthly Averages Basis | |

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 | 31,042 | 128,319 | 159,361 | 19,335 | 82,862 | 102,197 | 11,707 | 45,457 | 57,164 |
| 3 | 871000 | Distribution Load Dispatching | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 874000 | Mains & Services Expenses | 360,954 | 95,733 | 456,687 | 228,019 | 61,820 | 289,839 | 132,935 | 33,913 | 166,848 |
| 3 | 875000 | Measuring & Reg Sta Exp-General | 5,647 | 0 | 5,647 | 4,950 | 0 | 4,950 | 697 | 0 | 697 |
| 3 | 876000 | Measuring & Reg Sta Exp-Industrial | 203 | 0 | 203 | 203 | 0 | 203 | 0 | 0 | 0 |
| 3 | 877000 | Measuring & Reg Sta Exp-City Gate | 16,501 | 69 | 16,570 | 6,545 | 45 | 6,590 | 9,956 | 24 | 9,980 |
| 3 | 878000 | Meter & House Regulator Expenses | 725 | 0 | 725 | (18,709) | 0 | (18,709) | 19,434 | 0 | 19,434 |
| 3 | 879000 | Customer Installation Expenses | 242,203 | 6,481 | 248,684 | 160,337 | 4,185 | 164,522 | 81,866 | 2,296 | 84,162 |
| 3 | 880000 | Other Expenses | 98,603 | 66,951 | 165,554 | 62,989 | 43,234 | 106,223 | 35,614 | 23,717 | 59,331 |
| 3 | 881000 | Rents | 0 | 2,217 | 2,217 | 0 | 1,432 | 1,432 | 0 | 785 | 785 |
| | | MAINTENANCE | | | | | | | | | |
| 3 | 885000 | Supervision & Engineering | 8,210 | 4,536 | 12,746 | 3,441 | 2,929 | 6,370 | 4,769 | 1,607 | 6,376 |
| 3 | 887000 | Mains | 167,867 | 0 | 167,867 | 132,483 | 0 | 132,483 | 35,384 | 0 | 35,384 |
| 3 | 889000 | Measuring & Reg Sta Exp-General | 30,770 | 0 | 30,770 | 25,019 | 0 | 25,019 | 5,751 | 0 | 5,751 |
| 3 | 890000 | Measuring & Reg Sta Exp-Industrial | 1,272 | 0 | 1,272 | 692 | 0 | 692 | 580 | 0 | 580 |
| 3 | 891000 | Measuring & Reg Sta Exp-City Gate | 11,695 | 0 | 11,695 | 7,267 | 0 | 7,267 | 4,428 | 0 | 4,428 |
| 3 | 892000 | Services | 120,219 | 1,326 | 121,545 | 67,193 | 856 | 68,049 | 53,026 | 470 | 53,496 |
| 3 | 893000 | Meters & House Regulators | 46,586 | 62,003 | 108,589 | 38,006 | 40,038 | 78,044 | 8,580 | 21,965 | 30,545 |
| 3 | 894000 | Other Equipment | 0 | 17,033 | 17,033 | 0 | 10,999 | 10,999 | 0 | 6,034 | 6,034 |
| | | TOTAL DISTRIBUTION OPERATING EXP | 1,142,497 | 384,668 | 1,527,165 | 737,770 | 248,400 | 986,170 | 404,727 | 136,268 | 540,995 |
| G-DEPX | | Depreciation Expense-Distribution | 1,014,423 | 5,209 | 1,019,632 | 676,793 | 3,641 | 680,434 | 337,630 | 1,568 | 339,198 |
| G-OTX | | Taxes Other Than FIT | 872,542 | 0 | 872,542 | 687,172 | 0 | 687,172 | 185,370 | 0 | 185,370 |
| | | TOTAL DISTR DEPR/AMRT/NON-FIT TAXES | 1,886,965 | 5,209 | 1,892,174 | 1,363,965 | 3,641 | 1,367,606 | 523,000 | 1,568 | 524,568 |
| | | TOTAL DISTRIBUTION EXPENSES | 3,029,462 | 389,877 | 3,419,339 | 2,101,735 | 252,041 | 2,353,776 | 927,727 | 137,836 | 1,065,563 |
| | | CUSTOMER ACCOUNTS EXPENSES: | | | | | | | | | |
| 2 | 901000 | Supervision | 0 | 24,991 | 24,991 | 0 | 16,596 | 16,596 | 0 | 8,395 | 8,395 |
| 2 | 902000 | Meter Reading Expenses | 182,271 | 6,107 | 188,378 | 160,062 | 4,056 | 164,118 | 22,209 | 2,051 | 24,260 |
| G-903 | 903XXX | Customer Records & Collection Expenses | 96,518 | 435,223 | 531,741 | 65,706 | 289,027 | 354,733 | 30,812 | 146,196 | 177,008 |
| 2 | 904000 | Uncollectible Accounts | 0 | 129,285 | 129,285 | 0 | 85,857 | 85,857 | 0 | 43,428 | 43,428 |
| 2 | 905000 | Misc Customer Accounts | 0 | 16,892 | 16,892 | 0 | 11,218 | 11,218 | 0 | 5,674 | 5,674 |
| | | TOTAL CUSTOMER ACCOUNTS EXPENSES | 278,789 | 612,498 | 891,287 | 225,768 | 406,754 | 632,522 | 53,021 | 205,744 | 258,765 |
| | | CUSTOMER SERVICE & INFO EXPENSES: | | | | | | | | | |
| G-908 | 908XXX | Customer Assistance Expenses | 536,262 | 17,393 | 553,655 | 528,113 | 11,551 | 539,664 | 8,149 | 5,842 | 13,991 |
| 2 | 909000 | Advertising | 0 | 73,916 | 73,916 | 0 | 49,087 | 49,087 | 0 | 24,829 | 24,829 |
| 2 | 910000 | Misc Customer Service & Info Exp | 0 | 7,608 | 7,608 | 0 | 5,052 | 5,052 | 0 | 2,556 | 2,556 |
| | | TOTAL CUSTOMER SERVICE & INFO EXP | 536,262 | 98,917 | 635,179 | 528,113 | 65,690 | 593,803 | 8,149 | 33,227 | 41,376 |

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| RESULTS OF OPERATIONS | Report ID: |
| RATING STATEMENT | G-OPS-1A |
| Period Ended October 31, 2013 | |
| on a Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|--|--------------------|-----------|------------|------------------------|-----------|------------|-------------------|-----------|-----------|
| | | | 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 | 12,050 | 306,187 | 318,237 | 7,463 | 216,177 | 223,640 | 4,587 | 90,010 | 94,597 |
| 4 | 921000 | Office Supplies & Expenses | 4 | 89,830 | 89,834 | 4 | 63,423 | 63,427 | 0 | 26,407 | 26,407 |
| 4 | 922000 | Admin. Expenses Transferred - Credit | 0 | (1,277) | (1,277) | 0 | (902) | (902) | 0 | (375) | (375) |
| 4 | 923000 | Outside Services Employed | 0 | 241,837 | 241,837 | 0 | 170,744 | 170,744 | 0 | 71,093 | 71,093 |
| 4 | 924000 | Property Insurance Premium | 0 | 26,218 | 26,218 | 0 | 18,511 | 18,511 | 0 | 7,707 | 7,707 |
| 4 | 925XXX | Injuries and Damages | 77 | 58,055 | 58,132 | 77 | 40,989 | 41,066 | 0 | 17,066 | 17,066 |
| 4 | 926XXX | Employee Pensions and Benefits | 0 | 11,229 | 11,229 | 0 | 7,928 | 7,928 | 0 | 3,301 | 3,301 |
| 4 | 928000 | Regulatory Commission Expenses | 70,934 | 23,047 | 93,981 | 51,245 | 16,272 | 67,517 | 19,689 | 6,775 | 26,464 |
| 4 | 930000 | Miscellaneous General Expenses | 2,913 | 40,865 | 43,778 | 1,559 | 28,852 | 30,411 | 1,354 | 12,013 | 13,367 |
| 4 | 931000 | Rents | 891 | 4,425 | 5,316 | 834 | 3,124 | 3,958 | 57 | 1,301 | 1,358 |
| 4 | 935000 | Maintenance of General Plant | 29,810 | 180,155 | 209,965 | 25,662 | 127,195 | 152,857 | 4,148 | 52,960 | 57,108 |
| | | TOTAL ADMIN & GEN OPERATING EXP | 116,679 | 980,571 | 1,097,250 | 86,844 | 692,313 | 779,157 | 29,835 | 288,258 | 318,093 |
| G-DEPX | | Depreciation Expense-General Plant | 29,934 | 257,249 | 287,183 | 21,372 | 181,626 | 202,998 | 8,562 | 75,623 | 84,185 |
| G-AMTX | | Amortization Expense - General Plant - 303000 | 2,322 | 4,803 | 7,125 | 1,984 | 3,391 | 5,375 | 338 | 1,412 | 1,750 |
| G-AMTX | | Amortization Expense - Misc IT Intangible Plant - 3031XX | 186 | 177,788 | 177,974 | 0 | 125,523 | 125,523 | 186 | 52,265 | 52,451 |
| G-AMTX | | Amortization Expense-General Plant - 390200, 396200 | 0 | 466 | 466 | 0 | 329 | 329 | 0 | 137 | 137 |
| 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 | 181,565 | 0 | 181,565 | 181,565 | 0 | 181,565 | 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 | (370) | 0 | (370) | (370) | 0 | (370) | 0 | 0 | 0 |
| | | TOTAL A&G DEPR/AMRT/NON-FIT TAXES | 213,637 | 440,306 | 653,943 | 204,551 | 310,869 | 515,420 | 9,086 | 129,437 | 138,523 |
| | | TOTAL ADMIN & GENERAL EXPENSES | 330,316 | 1,420,877 | 1,751,193 | 291,395 | 1,003,182 | 1,294,577 | 38,921 | 417,695 | 456,616 |
| | | TOTAL EXPENSES BEFORE FIT | 18,510,008 | 3,047,924 | 21,557,932 | 12,926,439 | 2,094,669 | 15,021,108 | 5,583,569 | 953,255 | 6,536,824 |
| | | NET OPERATING INCOME (LOSS) BEFORE FIT | | | 1,774,063 | | | 922,875 | | | 851,188 |
| G-FIT | | FEDERAL INCOME TAX | | | 767,632 | | | 381,553 | | | 386,079 |
| G-FIT | | DEFERRED FEDERAL INCOME TAX | | | (292,134) | | | (136,888) | | | (155,246) |
| G-FIT | | AMORTIZED INVESTMENT TAX CREDIT | | | (3,313) | | | (1,980) | | | (1,333) |
| | | GAS NET OPERATING INCOME (LOSS) | | | 1,301,878 | | | 680,190 | | | 621,688 |

| | |
|-----------------------------|-----------------|
| RESULTS OF OPERATIONS | Report ID: |
| RATING STATEMENT | G-OPS-1A |
| ended October 31, 2013 | |
| on a Monthly Averages Basis | |

AVISTA UTILITIES

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

LOCATION RATIOS:

| | | | | | | | | | | |
|-------|----|---------------------------------------|--|----------|--|--|---------|--|--|---------|
| G-ALL | 1 | System Contract Demand | | 100.000% | | | 69.990% | | | 30.010% |
| G-ALL | 2 | Number of Customers | | 100.000% | | | 66.409% | | | 33.591% |
| G-ALL | 3 | Direct Distribution Operating Expense | | 100.000% | | | 64.575% | | | 35.425% |
| G-ALL | 4 | Jurisdictional 4-Factor Ratio | | 100.000% | | | 70.603% | | | 29.397% |
| 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-804-1A |
| For Month Ended October 31, 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 | 6,254,925 | 0 | 6,254,925 | 4,378,985 | 0 | 4,378,985 | 1,875,940 | 0 | 1,875,940 |
| 1 | 804001 | Pipeline Demand Costs | 2,396,191 | 0 | 2,396,191 | 1,677,094 | 0 | 1,677,094 | 719,097 | 0 | 719,097 |
| 1 | 804002 | Transport Variable Charges | 54,038 | 0 | 54,038 | 37,821 | 0 | 37,821 | 16,217 | 0 | 16,217 |
| 6 | 804010 | Gas Costs - Fixed Hedge | 2,751 | 0 | 2,751 | 1,923 | 0 | 1,923 | 828 | 0 | 828 |
| 6 | 804014 | GTI Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 804017 | Transaction Fees | 8,402 | 0 | 8,402 | 5,873 | 0 | 5,873 | 2,529 | 0 | 2,529 |
| 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 | 245,219 | 0 | 245,219 | 171,408 | 0 | 171,408 | 73,811 | 0 | 73,811 |
| 6 | 804700 | Gas Costs - Offsystem Bookout | 48,027 | 0 | 48,027 | 33,571 | 0 | 33,571 | 14,456 | 0 | 14,456 |
| 6 | 804711 | Gas Costs - Offsystem Bookout Offset | (48,027) | 0 | (48,027) | (33,571) | 0 | (33,571) | (14,456) | 0 | (14,456) |
| 6 | 804730 | Gas Costs - Intracompany LDC Gas | 5,784,094 | 0 | 5,784,094 | 4,043,082 | 0 | 4,043,082 | 1,741,012 | 0 | 1,741,012 |
| 6 | 804999 | Off System Gas Purchases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 805110 | Gas Exp - Rate Amortizations | (438,657) | 0 | (438,657) | (419,643) | 0 | (419,643) | (19,014) | 0 | (19,014) |
| 99 | 805111 | Amortize ID Holdback | (88,527) | 0 | (88,527) | 0 | 0 | 0 | (88,527) | 0 | (88,527) |
| 99 | 805120 | Gas Expense - Rate Deferrals | 949,005 | 0 | 949,005 | 464,484 | 0 | 464,484 | 484,521 | 0 | 484,521 |
| | | TOTAL PURCHASED GAS COSTS | 15,167,441 | 0 | 15,167,441 | 10,361,027 | 0 | 10,361,027 | 4,806,414 | 0 | 4,806,414 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 69.990% | 30.010% |
| G-ALL | 6 | Actual Therms Purchased | 100.000% | 69.900% | 30.100% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|-----------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ALLOCATION OF ACCOUNT 903 | G-903-1A |
| For Month Ended October 31, 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 | 96,518 | 435,223 | 531,741 | 65,706 | 289,027 | 354,733 | 30,812 | 146,196 | 177,008 |
| 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 | | | 96,518 | 435,223 | 531,741 | 65,706 | 289,027 | 354,733 | 30,812 | 146,196 | 177,008 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-----------------------------|----------|---------|---------|
| G-ALL | 2 | Number of Customers | 100.000% | 66.409% | 33.591% |
| G-ALL | 12 | Net Gas Plant (before DFIT) | 100.000% | 67.178% | 32.822% |

| | |
|-----------------------------------|-----------------|
| RESULTS OF OPERATIONS | Report ID: |
| ALLOCATION OF ACCOUNT 908 | G-908-1A |
| For Month Ended October 31, 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 | 25,862 | 17,393 | 43,255 | 17,713 | 11,551 | 29,264 | 8,149 | 5,842 | 13,991 |
| 99 | 908600 | Public Purpose Tariff Rider Expense Offset | 247,635 | 0 | 247,635 | 247,635 | 0 | 247,635 | 0 | 0 | 0 |
| 99 | 908610 | Limited Income Tax Refund Program | 62,079 | 0 | 62,079 | 62,079 | 0 | 62,079 | 0 | 0 | 0 |
| 99 | 908690 | Schedule 91 Amortization included in Unbilled | 200,686 | 0 | 200,686 | 200,686 | 0 | 200,686 | 0 | 0 | 0 |
| 99 | 908990 | DSM Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total Account 908 | 536,262 | 17,393 | 553,655 | 528,113 | 11,551 | 539,664 | 8,149 | 5,842 | 13,991 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------|----------|---------|---------|
| G-ALL | 2 | Number of Customers | 100.000% | 66.409% | 33.591% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|---|-------------------------------|
| RESULTS OF OPERATIONS | Report ID: G-INT-1A |
| INTEREST DEDUCTION FOR FIT--GAS NORTH | |
| For Month Ended October 31, 2013 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | System | Washington | Idaho |
|-----------|--|-------------|-------------|-------------|
| | Debt | | | |
| 1 | Capital Structure - Debt Ratio | | 53.48% | 53.48% |
| 2 | Cost of Debt | | 5.642% | 5.714% |
| | Total Cost of Debt | | 3.017% | 3.056% |
| | Total Weighted Cost | | 3.017% | 3.056% |
| G-APL | Net Rate Base | 352,323,556 | 236,087,573 | 116,235,983 |
| | Interest Deduction for FIT Calculation | 10,674,934 | 7,122,762 | 3,552,172 |
| 1 | AMA Actual Debt Ratio | | | |
| 2 | AMA Actual Debt Cost | | | |

| | |
|---|------------------------|
| RESULTS OF OPERATIONS | Report ID: G-FIT-1A |
| FEDERAL INCOME TAXES--GAS | |
| For Month Ended October 31, 2013 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | System | Washington | Idaho |
|--------------------|--|------------|------------|-----------|
| | Calculation of Taxable Operating Income: | | | |
| G-OPS | Operating Revenue | 23,331,995 | 15,943,983 | 7,388,012 |
| G-OPS | Operating & Maintenance Expense | 18,931,272 | 13,081,710 | 5,849,562 |
| G-OPS | Book Deprec/Amort and Reg Amortizations | 1,719,273 | 1,227,838 | 491,435 |
| G-OTX | Taxes Other than FIT | 907,387 | 711,560 | 195,827 |
| | Net Operating Income Before FIT | 1,774,063 | 922,875 | 851,188 |
| G-INT | Less: Interest Expense | 889,578 | 593,564 | 296,014 |
| G-SCM | Schedule M Adjustments | 1,308,750 | 760,841 | 547,909 |
| | Taxable Net Operating Income | 2,193,235 | 1,090,152 | 1,103,083 |
| | Tax Rate | 35.00% | 35.00% | 35.00% |
| | Total Federal Income Tax | 767,632 | 381,553 | 386,079 |
| G-DTE | Deferred FIT | (292,134) | (136,888) | (155,246) |
| 99 | 411400 Amortized Investment Tax Credit | (3,313) | (1,980) | (1,333) |
| | Total FIT/Deferred FIT & ITC | 472,185 | 242,685 | 229,500 |
| ALLOCATION RATIOS: | | | | |
| G-ALL | 99 Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|-----------------------------------|-----------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS SCHEDULE M ITEMS | G-SCM-1A |
| For Month Ended October 31, 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 | 1,046,864 | 491,213 | 1,538,077 | 700,149 | 346,494 | 1,046,643 | 346,715 | 144,719 | 491,434 |
| 12 | 997001 | Contributions In Aid of Construction | 0 | 33,785 | 33,785 | 0 | 22,696 | 22,696 | 0 | 11,089 | 11,089 |
| 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 | 1,408 | 1,408 | 0 | 994 | 994 | 0 | 414 | 414 |
| 6 | 997008 | DSM Book Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997010 | Deferred Gas Credit and Refunds | 421,821 | 0 | 421,821 | 44,841 | 0 | 44,841 | 376,980 | 0 | 376,980 |
| 4 | 997015 | Airplane Lease Payments | 0 | 9,173 | 9,173 | 0 | 6,476 | 6,476 | 0 | 2,697 | 2,697 |
| 12 | 997016 | Redemption Expense Amortization | 0 | 30,456 | 30,456 | 0 | 20,460 | 20,460 | 0 | 9,996 | 9,996 |
| 4 | 997020 | FAS87 Current Pension Accrual | 0 | 280,754 | 280,754 | 0 | 198,221 | 198,221 | 0 | 82,533 | 82,533 |
| 4 | 997029 | FAS 106 Post Retirement Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997031 | Decoupling Mechanism | 181,182 | 0 | 181,182 | 181,182 | 0 | 181,182 | 0 | 0 | 0 |
| 12 | 997032 | Interest Rate Swaps | 0 | 12,845 | 12,845 | 0 | 8,629 | 8,629 | 0 | 4,216 | 4,216 |
| 4 | 997033 | DSM Tariff Rider | (165,496) | 0 | (165,496) | (148,939) | 0 | (148,939) | (16,557) | 0 | (16,557) |
| 12 | 997048 | AFUDC | 0 | (21,783) | (21,783) | 0 | (14,633) | (14,633) | 0 | (7,150) | (7,150) |
| 11 | 997049 | Tax Depreciation | 0 | (1,991,766) | (1,991,766) | 0 | (1,348,087) | (1,348,087) | 0 | (643,679) | (643,679) |
| 1 | 997055 | Deferred Gas Exchange | 0 | 500,000 | 500,000 | 0 | 349,950 | 349,950 | 0 | 150,050 | 150,050 |
| 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 | 200,686 | 0 | 200,686 | 200,686 | 0 | 200,686 | 0 | 0 | 0 |
| 99 | 997073 | DSIT Amortization - ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 997080 | Book Transportation Depreciation | 0 | 116,097 | 116,097 | 0 | 78,578 | 78,578 | 0 | 37,519 | 37,519 |
| 4 | 997081 | Deferred Compensation | 0 | 104,026 | 104,026 | 0 | 73,445 | 73,445 | 0 | 30,581 | 30,581 |
| 4 | 997082 | Meal Disallowances | 0 | 10,785 | 10,785 | 0 | 7,615 | 7,615 | 0 | 3,170 | 3,170 |
| 4 | 997083 | Paid Time Off | 0 | 25,531 | 25,531 | 0 | 18,026 | 18,026 | 0 | 7,505 | 7,505 |
| 2 | 997084 | Customer Uncollectibles | 0 | 21,169 | 21,169 | 0 | 14,058 | 14,058 | 0 | 7,111 | 7,111 |
| TOTAL SCHEDULE M ADJUSTMENTS | | | 1,685,057 | (376,307) | 1,308,750 | 977,919 | (217,078) | 760,841 | 707,138 | (159,229) | 547,909 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------------|----------|---------|---------|
| G-ALL | 1 | Contract System Demand | 100.000% | 69.990% | 30.010% |
| G-ALL | 2 | Number of Customers | 100.000% | 66.409% | 33.591% |
| G-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 70.603% | 29.397% |
| G-ALL | 6 | Actual Therms Purchased | 100.000% | 69.900% | 30.100% |
| G-ALL | 11 | Book Depreciation | 100.000% | 67.683% | 32.317% |
| G-ALL | 12 | Net Gas Plant (before DFIT) | 100.000% | 67.178% | 32.822% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|---|-------------------------------|
| RESULTS OF OPERATIONS | Report ID: G-DTE-1A |
| DEFERRED INCOME TAX EXPENSE--GAS | |
| For Month Ended October 31, 2013 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | System | Washington | Idaho |
|-----------|---------|--|------------------|------------------|------------------|
| 14 | 410100 | Deferred Federal Income Tax Expense - Allocated | (16,013) | (9,237) | (6,776) |
| 99 | 410100 | Deferred Federal Income Tax Exp | (153,127) | (26,979) | (126,148) |
| | | SUBTOTAL | (169,140) | (36,216) | (132,924) |
| 14 | 411100 | Deferred Federal Income Tax Expense - Allocated | (52,754) | (30,432) | (22,322) |
| 99 | 411100 | Deferred Federal Income Tax Exp | (70,240) | (70,240) | 0 |
| | | SUBTOTAL | (122,994) | (100,672) | (22,322) |
| | | Total Deferred Federal Income Tax Expense | (292,134) | (136,888) | (155,246) |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|----------------------------|----------|---------|---------|
| G-ALL | 14 | Net Allocated Schedule M's | 100.000% | 57.686% | 42.314% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Month Ended October 31, 2013
 Average of Monthly Averages Basis

Report ID:
G-OTX-1A

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 | 34,845 | 34,845 | 0 | 24,388 | 24,388 | 0 | 10,457 | 10,457 |
| | | TOTAL UNDERGROUND STORAGE TAX | 0 | 34,845 | 34,845 | 0 | 24,388 | 24,388 | 0 | 10,457 | 10,457 |
| | | DISTRIBUTION | | | | | | | | | |
| 99 | 408110 | State Excise Tax | 232,406 | 0 | 232,406 | 232,406 | 0 | 232,406 | 0 | 0 | 0 |
| 99 | 408120 | Municipal Occupation & License Tax | 321,050 | 0 | 321,050 | 265,498 | 0 | 265,498 | 55,552 | 0 | 55,552 |
| 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 | 302,100 | 0 | 302,100 | 189,268 | 0 | 189,268 | 112,832 | 0 | 112,832 |
| 99 | 409100 | State Income Tax | 16,986 | 0 | 16,986 | 0 | 0 | 0 | 16,986 | 0 | 16,986 |
| | | TOTAL DISTRIBUTION TAX | 872,542 | 0 | 872,542 | 687,172 | 0 | 687,172 | 185,370 | 0 | 185,370 |
| | | TOTAL TAXES OTHER THAN FIT | 872,542 | 34,845 | 907,387 | 687,172 | 24,388 | 711,560 | 185,370 | 10,457 | 195,827 |

ALLOCATION RATIOS:

| | | | | | |
|-------|---|------------------------|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 69.990% | 30.010% |
|-------|---|------------------------|----------|---------|---------|

| | |
|-----------------------------------|-----------------|
| RESULTS OF OPERATIONS | Report ID: |
| GASUTILITY PLANT | G-PLT-1A |
| For Month Ended October 31, 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 | 874,423 | 2,020,441 | 964,981 | 617,369 | 1,582,350 | 181,037 | 257,054 | 438,091 |
| 4 | 3031XX | Misc Intangible IT Plant (3031XX) | 11,148 | 13,105,357 | 13,116,505 | 0 | 9,252,775 | 9,252,775 | 11,148 | 3,852,582 | 3,863,730 |
| | | TOTAL INTANGIBLE PLANT | 1,157,166 | 13,979,780 | 15,136,946 | 964,981 | 9,870,144 | 10,835,125 | 192,185 | 4,109,636 | 4,301,821 |
| | | 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 | 1,490,033 | 1,490,033 | 0 | 1,042,874 | 1,042,874 | 0 | 447,159 | 447,159 |
| 1 | 352XXX | Wells | 0 | 18,430,208 | 18,430,208 | 0 | 12,899,303 | 12,899,303 | 0 | 5,530,905 | 5,530,905 |
| 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 | 11,617,257 | 11,617,257 | 0 | 8,130,918 | 8,130,918 | 0 | 3,486,339 | 3,486,339 |
| 1 | 355000 | Measuring & Regulating Equipment | 0 | 284,301 | 284,301 | 0 | 198,982 | 198,982 | 0 | 85,319 | 85,319 |
| 1 | 356000 | Purification Equipment | 0 | 403,712 | 403,712 | 0 | 282,558 | 282,558 | 0 | 121,154 | 121,154 |
| 1 | 357000 | Other Equipment | 0 | 1,605,405 | 1,605,405 | 0 | 1,123,623 | 1,123,623 | 0 | 481,782 | 481,782 |
| | | TOTAL UNDERGROUND STORAGE PLANT | 0 | 35,342,199 | 35,342,199 | 0 | 24,736,005 | 24,736,005 | 0 | 10,606,194 | 10,606,194 |
| | | 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 | 844,292 | 21,450 | 865,742 | 576,266 | 14,994 | 591,260 | 268,026 | 6,456 | 274,482 |
| 6 | 376000 | Mains | 245,840,916 | 2,512,521 | 248,353,437 | 161,165,755 | 1,756,252 | 162,922,007 | 84,675,161 | 756,269 | 85,431,430 |
| 6 | 378000 | Measuring & Reg Station Equip-General | 5,339,299 | 57,440 | 5,396,739 | 3,265,524 | 40,151 | 3,305,675 | 2,073,775 | 17,289 | 2,091,064 |
| 6 | 379000 | Measuring & Reg Station Equip-City Gate | 6,004,290 | 0 | 6,004,290 | 1,844,269 | 0 | 1,844,269 | 4,160,021 | 0 | 4,160,021 |
| 6 | 380000 | Services | 158,406,106 | 0 | 158,406,106 | 107,981,058 | 0 | 107,981,058 | 50,425,048 | 0 | 50,425,048 |
| 6 | 381000 | Meters | 65,750,137 | 0 | 65,750,137 | 44,162,237 | 0 | 44,162,237 | 21,587,900 | 0 | 21,587,900 |
| 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 | 3,036,383 | 0 | 3,036,383 | 2,403,397 | 0 | 2,403,397 | 632,986 | 0 | 632,986 |
| 6 | 387000 | Other Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL DISTRIBUTION PLANT | 485,374,669 | 2,591,411 | 487,966,080 | 321,463,947 | 1,811,397 | 323,275,344 | 163,910,722 | 780,014 | 164,690,736 |

| | |
|-----------------------------------|-----------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS UTILITY PLANT | G-PLT-1A |
| For Month Ended October 31, 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 | 389XX | Land & Land Rights | 665,824 | 826,151 | 1,491,975 | 574,973 | 583,287 | 1,158,260 | 90,851 | 242,864 | 333,715 |
| 4 | 390XX | Structures & Improvements | 4,795,111 | 15,752,274 | 20,547,385 | 3,644,715 | 11,121,578 | 14,766,293 | 1,150,396 | 4,630,696 | 5,781,092 |
| 4 | 391XX | Office Furniture & Equipment | 2,898 | 10,308,814 | 10,311,712 | 0 | 7,278,332 | 7,278,332 | 2,898 | 3,030,482 | 3,033,380 |
| 4 | 392XX | Transportation Equipment | 7,650,382 | 1,800,143 | 9,450,525 | 5,813,040 | 1,270,955 | 7,083,995 | 1,837,342 | 529,188 | 2,366,530 |
| 4 | 393000 | Stores Equipment | 150,700 | 419,699 | 570,399 | 113,575 | 296,320 | 409,895 | 37,125 | 123,379 | 160,504 |
| 4 | 394000 | Tools, Shop & Garage Equipment | 2,601,016 | 3,177,912 | 5,778,928 | 2,143,089 | 2,243,701 | 4,386,790 | 457,927 | 934,211 | 1,392,138 |
| 4 | 395000 | Laboratory Equipment | 76,811 | 255,767 | 332,578 | 57,932 | 180,579 | 238,511 | 18,879 | 75,188 | 94,067 |
| 4 | 396XX | Power Operated Equipment | 3,955,079 | 1,078,351 | 5,033,430 | 2,892,872 | 761,348 | 3,654,220 | 1,062,207 | 317,003 | 1,379,210 |
| 4 | 397XX | Communications Equipment | 1,996,010 | 6,413,008 | 8,409,018 | 695,093 | 4,527,776 | 5,222,869 | 1,300,917 | 1,885,232 | 3,186,149 |
| 4 | 398000 | Miscellaneous Equipment | 1,055 | 89,061 | 90,116 | 1,044 | 62,880 | 63,924 | 11 | 26,181 | 26,192 |
| | | TOTAL GENERAL PLANT | 21,894,886 | 40,121,180 | 62,016,066 | 15,936,333 | 28,326,756 | 44,263,089 | 5,958,553 | 11,794,424 | 17,752,977 |
| | | TOTAL PLANT IN SERVICE | 508,426,721 | 92,034,570 | 600,461,291 | 338,365,261 | 64,744,302 | 403,109,563 | 170,061,460 | 27,290,268 | 197,351,728 |
| | | ACCUMULATED DEPRECIATION | | | | | | | | | |
| G-ADEP | | Underground Storage | 0 | (12,806,562) | (12,806,562) | 0 | (8,963,313) | (8,963,313) | 0 | (3,843,249) | (3,843,249) |
| G-ADEP | | Distribution Plant | (164,204,674) | (1,493,071) | (165,697,745) | (109,357,650) | (1,043,657) | (110,401,307) | (54,847,024) | (449,414) | (55,296,438) |
| G-ADEP | | General Plant | (5,516,600) | (11,528,468) | (17,045,068) | (3,384,828) | (8,139,444) | (11,524,272) | (2,131,772) | (3,389,024) | (5,520,796) |
| | | TOTAL ACCUMULATED DEPRECIATION | (169,721,274) | (25,828,101) | (195,549,375) | (112,742,478) | (18,146,414) | (130,888,892) | (56,978,796) | (7,681,687) | (64,660,483) |
| | | ACCUMULATED AMORTIZATION | | | | | | | | | |
| G-AAAMT | | General Plant - 303000 | (133,380) | (50,750) | (184,130) | (87,197) | (35,831) | (123,028) | (46,183) | (14,919) | (61,102) |
| G-AAAMT | | Misc IT Intangible Plant - 3031XX | 0 | (5,931,790) | (5,931,790) | 0 | (4,188,022) | (4,188,022) | 0 | (1,743,768) | (1,743,768) |
| G-AAAMT | | Underground Storage | 0 | (239,584) | (239,584) | 0 | (167,685) | (167,685) | 0 | (71,899) | (71,899) |
| G-AAAMT | | General Plant - 390200, 396200 | (4,537) | (35,279) | (39,816) | (3,594) | (24,908) | (28,502) | (943) | (10,371) | (11,314) |
| | | TOTAL ACCUMULATED AMORTIZATION | (137,917) | (6,257,403) | (6,395,320) | (90,791) | (4,416,446) | (4,507,237) | (47,126) | (1,840,957) | (1,888,083) |
| | | TOTAL ACCUMULATED DEPR/AMORT | (169,859,191) | (32,085,504) | (201,944,695) | (112,833,269) | (22,562,860) | (135,396,129) | (57,025,922) | (9,522,644) | (66,548,566) |
| | | NET GAS UTILITY PLANT before DFIT | 338,567,530 | 59,949,066 | 398,516,596 | 225,531,992 | 42,181,442 | 267,713,434 | 113,035,538 | 17,767,624 | 130,803,162 |
| | | ACCUMULATED DFIT | | | | | | | | | |
| 12 | 282900 | ADFIT - Gas Plant In Service | 0 | (65,157,202) | (65,157,202) | 0 | (43,771,305) | (43,771,305) | 0 | (21,385,897) | (21,385,897) |
| 4, 12 | 282900 | ADFIT - Common Plant (282900 from C-DTX) | 0 | (8,039,270) | (8,039,270) | 0 | (5,662,087) | (5,662,087) | 0 | (2,377,183) | (2,377,183) |
| 4 | 283750 | ADFIT - Common Plant (283750 from C-DTX) | 0 | (106,006) | (106,006) | 0 | (74,843) | (74,843) | 0 | (31,163) | (31,163) |
| 12 | 283850 | ADFIT - Gas portion of Bond Redemptions | 0 | (1,138,709) | (1,138,709) | 0 | (764,962) | (764,962) | 0 | (373,747) | (373,747) |
| | | TOTAL ACCUMULATED DFIT | 0 | (74,441,187) | (74,441,187) | 0 | (50,273,197) | (50,273,197) | 0 | (24,167,990) | (24,167,990) |
| | | NET GAS UTILITY PLANT | 338,567,530 | (14,492,121) | 324,075,409 | 225,531,992 | (8,091,755) | 217,440,237 | 113,035,538 | (6,400,366) | 106,635,172 |

ALLOCATION RATIOS:

RESULTS OF OPERATIONS

GAS UTILITY PLANT

For Month Ended October 31, 2013

Average of Monthly Averages Basis

Report ID:
G-PLT-1A

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% | | | 69.900% | | | 30.100% | |
| G-ALL | 12 | Net Gas Plant (before DFIT) | | 100.000% | | | 67.178% | | | 32.822% | |

| | |
|--------------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ADJUSTMENTS TO NET GAS UTILITY PLANT | G-APL-1A |
| For Month Ended October 31, 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 | 338,567,530 | (14,492,121) | 324,075,409 | 225,531,992 | (8,091,755) | 217,440,237 | 113,035,538 | (6,400,366) | 106,635,172 |
| | | 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 | 21,362,325 | 21,362,325 | 0 | 14,951,491 | 14,951,491 | 0 | 6,410,834 | 6,410,834 |
| 4 | 252000 | Customer Advances | (77,864) | 0 | (77,864) | (11,804) | 0 | (11,804) | (66,060) | 0 | (66,060) |
| 99 | 235199 | Customer Deposits | (303,523) | 0 | (303,523) | (303,523) | 0 | (303,523) | 0 | 0 | 0 |
| C-WKC | | Working Capital | 0 | 1,536,145 | 1,536,145 | 0 | 0 | 0 | 0 | 1,536,145 | 1,536,145 |
| 99 | 186710 | DSM Programs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL OTHER ADJUSTMENTS | (381,387) | 28,629,534 | 28,248,147 | (315,327) | 18,962,663 | 18,647,336 | (66,060) | 9,666,871 | 9,600,811 |
| | | NET RATE BASE | 338,186,143 | 14,137,413 | 352,323,556 | 225,216,665 | 10,870,908 | 236,087,573 | 112,969,478 | 3,266,505 | 116,235,983 |

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: |
| GAS-NORTH DEPRECIATION EXPENSE | G-DEPX-1A |
| For Month Ended October 31, 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 |
| Electric Production | | | | | | | | | | | | | |
| Steam (ED-AN) | 642,364 | 642,364 | | | | | | | | | | | |
| Hydro (ED-AN) | 677,464 | 677,464 | | | | | | | | | | | |
| Other (ED-AN) | 777,137 | 777,137 | | | | | | | | | | | |
| Total Electric Production | 2,096,965 | 2,096,965 | | | | | | | | | | | |
| Electric Transmission | | | | | | | | | | | | | |
| ED-AN | 846,691 | 846,691 | | | | | | | | | | | |
| Total Electric Transmission | 846,691 | 846,691 | | | | | | | | | | | |
| Electric Distribution | | | | | | | | | | | | | |
| ED-ID | 1,164,236 | 1,164,236 | | | | | | | | | | | |
| ED-WA | 1,896,061 | 1,896,061 | | | | | | | | | | | |
| Total Electric Distribution | 3,060,297 | 3,060,297 | | | | | | | | | | | |
| Gas Underground Storage | | | | | | | | | | | | | |
| 1 GD-AN | 45,679 | | 45,679 | | | 45,679 | 45,679 | | 31,971 | 31,971 | | 13,708 | 13,708 |
| GD-OR | 9,484 | | | 9,484 | | | | | | | | | |
| Total Gas Underground Storage | 55,163 | | 45,679 | 9,484 | | 45,679 | 45,679 | | 31,971 | 31,971 | | 13,708 | 13,708 |
| Gas Distribution | | | | | | | | | | | | | |
| 6 GD-AN | 5,209 | | 5,209 | | | 5,209 | 5,209 | | 3,641 | 3,641 | | 1,568 | 1,568 |
| GD-ID | 337,630 | | 337,630 | | 337,630 | | 337,630 | | | | 337,630 | | 337,630 |
| GD-WA | 676,793 | | 676,793 | | 676,793 | | 676,793 | 676,793 | | 676,793 | | | |
| GD-OR | 340,293 | | | 340,293 | | | | | | | | | |
| Total Gas Distribution | 1,359,925 | | 1,019,632 | 340,293 | 1,014,423 | 5,209 | 1,019,632 | 676,793 | 3,641 | 680,434 | 337,630 | 1,568 | 339,198 |
| General Plant | | | | | | | | | | | | | |
| ED-AN | 219,143 | 219,143 | | | | | | | | | | | |
| ED-ID | 12,578 | 12,578 | | | | | | | | | | | |
| ED-WA | 76,007 | 76,007 | | | | | | | | | | | |
| 7,4 CD-AA | 1,197,864 | 866,606 | 232,398 | 98,860 | | 232,398 | 232,398 | | 164,080 | 164,080 | | 68,318 | 68,318 |
| 9,4 CD-AN | 60,198 | 47,690 | 12,508 | | | 12,508 | 12,508 | | 8,831 | 8,831 | | 3,677 | 3,677 |
| 9 CD-ID | 21,795 | 17,266 | 4,529 | | 4,529 | | 4,529 | | | | 4,529 | | 4,529 |
| 9 CD-WA | 14,216 | 11,262 | 2,954 | | 2,954 | | 2,954 | 2,954 | | 2,954 | | | |
| 8,4 GD-AA | 13,164 | | 9,257 | 3,907 | | 9,257 | 9,257 | | 6,536 | 6,536 | | 2,721 | 2,721 |
| 4 GD-AN | 3,086 | | 3,086 | | | 3,086 | 3,086 | | 2,179 | 2,179 | | 907 | 907 |
| GD-ID | 4,033 | | 4,033 | | 4,033 | | 4,033 | | | | 4,033 | | 4,033 |
| GD-WA | 18,418 | | 18,418 | | 18,418 | | 18,418 | 18,418 | | 18,418 | | | |
| GD-OR | 21,268 | | | 21,268 | | | | | | | | | |
| Total General Plant | 1,661,770 | 1,250,552 | 287,183 | 124,035 | 29,934 | 257,249 | 287,183 | 21,372 | 181,626 | 202,998 | 8,562 | 75,623 | 84,185 |
| Total Depreciation Expense | 9,080,811 | 7,254,505 | 1,352,494 | 473,812 | 1,044,357 | 308,137 | 1,352,494 | 698,165 | 217,238 | 915,403 | 346,192 | 90,899 | 437,091 |

| Allocation Ratios: | | | | Jurisdiction - | | | |
|----------------------------------|--|----------|-----------|----------------|---|-------------------------------|---------|
| Service - | | Electric | Gas-North | Gas-South | | Washington | Idaho |
| 7 Elec/Gas North/Oregon 4-Factor | | 72.346% | 19.401% | 8.253% | 1 | System Contract Demand | 69.990% |
| 8 Gas North/Oregon 4-Factor | | 0.000% | 70.320% | 29.680% | 4 | Jurisdictional 4-Factor Ratio | 70.603% |
| 9 Elec/Gas North 4-Factor | | 79.221% | 20.779% | 0.000% | 6 | Actual Therms Purchased | 69.900% |
| | | | | | | | 30.010% |
| | | | | | | | 29.397% |
| | | | | | | | 30.100% |

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Month Ended October 31, 2013
 Average of Monthly Averages Basis

Report ID:
G-AMTX-1A

AVISTA UTILITIES

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | | |
|---|--------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|-----------|--------------|------------------------|----------------|--------------|-------------------|----------------|------------|---------------|---------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | | |
| Production/Transmission | | | | | | | | | | | | | | | |
| Franchises (302000) | ED-AN | 76,533 | 76,533 | | | | | | | | | | | | |
| Misc Intangible PIt (303000) | ED-AN | 7,386 | 7,386 | | | | | | | | | | | | |
| Total Production/Transmission | | 83,919 | 83,919 | | | | | | | | | | | | |
| Distribution | | | | | | | | | | | | | | | |
| Franchises (302000) | ED-WA | 2,013 | 2,013 | | | | | | | | | | | | |
| Misc Intangible PIt (303000) | ED-WA | 237 | 237 | | | | | | | | | | | | |
| Total Distribution | | 2,250 | 2,250 | | | | | | | | | | | | |
| General Plant - 303000 | | | | | | | | | | | | | | | |
| 7,4 | CD-AA | 23,884 | 17,279 | 4,634 | 1,971 | | 4,634 | 4,634 | | 3,272 | 3,272 | | 1,362 | 1,362 | |
| 9,4 | CD-AN | 812 | 643 | 169 | | | 169 | 169 | | 119 | 119 | | 50 | 50 | |
| | GD-ID | 338 | | 338 | | | 338 | 338 | | | | 338 | | 338 | |
| | GD-WA | 1,984 | | 1,984 | | | 1,984 | 1,984 | 1,984 | | 1,984 | | | | |
| | GD-OR | 648 | | | 648 | | | | | | | | | | |
| Total General Plant - 303000 | | 27,666 | 17,922 | 7,125 | 2,619 | | 2,322 | 4,803 | 7,125 | 1,984 | 3,391 | 5,375 | 338 | 1,412 | 1,750 |
| Miscellaneous IT Intangible Plant - 3031XX | | | | | | | | | | | | | | | |
| 7,4 | CD-AA | 781,101 | 565,095 | 151,542 | 64,464 | | 151,542 | 151,542 | | 106,993 | 106,993 | | 44,549 | 44,549 | |
| 9,4 | CD-AN | 848 | 672 | 176 | | | 176 | 176 | | 124 | 124 | | 52 | 52 | |
| 9,4 | CD-ID | 894 | 708 | 186 | | | 186 | 186 | | | | 186 | | 186 | |
| | ED-AN | 16,177 | 16,177 | | | | | | | | | | | | |
| | ED-ID | 396 | 396 | | | | | | | | | | | | |
| | ED-WA | 46,764 | 46,764 | | | | | | | | | | | | |
| 8,4 | GD-AA | 36,795 | | 25,874 | 10,921 | | 25,874 | 25,874 | | 18,268 | 18,268 | | 7,606 | 7,606 | |
| 4 | GD-AN | 196 | | 196 | | | 196 | 196 | | 138 | 138 | | 58 | 58 | |
| | GD-OR | 21 | | | 21 | | | | | | | | | | |
| Total Miscellaneous IT Intangible Plant - 3031XX | | 883,192 | 629,812 | 177,974 | 75,406 | | 186 | 177,788 | 177,974 | | 125,523 | 125,523 | 186 | 52,265 | 52,451 |
| Gas Underground Storage | | | | | | | | | | | | | | | |
| 1 | GD-AN | 19 | | 19 | | | 19 | 19 | | 13 | 13 | | 6 | 6 | |
| Total Gas Underground Storage | | 19 | | 19 | | | 19 | 19 | | 13 | 13 | | 6 | 6 | |
| General Plant - 390200, 396200 | | | | | | | | | | | | | | | |
| 7,4 | CD-AA | 2,404 | 1,740 | 466 | 198 | | 466 | 466 | | 329 | 329 | | 137 | 137 | |
| 4 | ED-AN | 802 | 802 | | | | | | | | | | | | |
| | GD-OR | 262 | | | 262 | | | | | | | | | | |
| Total General Plant - 390200, 396200 | | 3,468 | 2,542 | 466 | 460 | | 466 | 466 | | 329 | 329 | | 137 | 137 | |
| Total Amortization Expense | | 1,000,514 | 736,445 | 185,584 | 78,485 | | 2,508 | 183,076 | 185,584 | 1,984 | 129,256 | 131,240 | 524 | 53,820 | 54,344 |

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% | | | |

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|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS-NORTH ACCUMULATED DEPRECIATION | G-ADEP-1A |
| For Month Ended October 31, 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 | |
| Electric Production | | | | | | | | | | | | | | |
| Steam (ED-AN) | (283,689,458) | (283,689,458) | | | | | | | | | | | | |
| Hydro (ED-AN) | (121,662,698) | (121,662,698) | | | | | | | | | | | | |
| Other (ED-AN) | (83,086,833) | (83,086,833) | | | | | | | | | | | | |
| Total Electric Production | (488,438,989) | (488,438,989) | | | | | | | | | | | | |
| Electric Transmission | | | | | | | | | | | | | | |
| ED-AN | (189,745,829) | (189,745,829) | | | | | | | | | | | | |
| Total Electric Transmission | (189,745,829) | (189,745,829) | | | | | | | | | | | | |
| Electric Distribution | | | | | | | | | | | | | | |
| ED-ID | (150,906,212) | (150,906,212) | | | | | | | | | | | | |
| ED-WA | (241,250,280) | (241,250,280) | | | | | | | | | | | | |
| Total Electric Distribution | (392,156,492) | (392,156,492) | | | | | | | | | | | | |
| Gas Underground Storage | | | | | | | | | | | | | | |
| 1 GD-AN | (12,806,562) | | (12,806,562) | | | (12,806,562) | (12,806,562) | | (8,963,313) | (8,963,313) | | (3,843,249) | (3,843,249) | |
| GD-OR | (491,135) | | | (491,135) | | | | | | | | | | |
| Total Gas Underground Storage | (13,297,697) | | (12,806,562) | (491,135) | | (12,806,562) | (12,806,562) | | (8,963,313) | (8,963,313) | | (3,843,249) | (3,843,249) | |
| Gas Distribution | | | | | | | | | | | | | | |
| 6 GD-AN | (1,493,071) | | (1,493,071) | | | (1,493,071) | (1,493,071) | | (1,043,657) | (1,043,657) | | (449,414) | (449,414) | |
| GD-ID | (54,847,024) | | (54,847,024) | | (54,847,024) | (54,847,024) | (54,847,024) | | | | (54,847,024) | | (54,847,024) | |
| GD-WA | (109,357,650) | | (109,357,650) | | (109,357,650) | (109,357,650) | (109,357,650) | | | | | | | |
| GD-OR | (89,042,018) | | | (89,042,018) | | | | (109,357,650) | | (109,357,650) | | | | |
| Total Gas Distribution | (254,739,763) | | (165,697,745) | (89,042,018) | | (164,204,674) | (1,493,071) | (165,697,745) | (109,357,650) | (1,043,657) | (110,401,307) | (54,847,024) | (449,414) | (55,296,438) |
| General Plant | | | | | | | | | | | | | | |
| ED-AN | (36,110,138) | (36,110,138) | | | | | | | | | | | | |
| ED-ID | (5,907,754) | (5,907,754) | | | | | | | | | | | | |
| ED-WA | (12,344,556) | (12,344,556) | | | | | | | | | | | | |
| 7,4 CD-AA | (34,743,928) | (25,135,842) | (6,740,670) | (2,867,416) | | (6,740,670) | (6,740,670) | | (4,759,115) | (4,759,115) | | (1,981,555) | (1,981,555) | |
| 9,4 CD-AN | (10,958,543) | (8,681,467) | (2,277,076) | | | (2,277,076) | (2,277,076) | | (1,607,684) | (1,607,684) | | (669,392) | (669,392) | |
| 9 CD-ID | (4,675,530) | (3,704,002) | (971,528) | | (971,528) | (971,528) | (971,528) | | | | (971,528) | | (971,528) | |
| 9 CD-WA | (2,352,029) | (1,863,301) | (488,728) | | (488,728) | (488,728) | (488,728) | (488,728) | | (488,728) | | | | |
| 8,4 GD-AA | (1,442,035) | | (1,014,039) | (427,996) | | (1,014,039) | (1,014,039) | | (715,942) | (715,942) | | (298,097) | (298,097) | |
| 4 GD-AN | (1,496,683) | | (1,496,683) | | | (1,496,683) | (1,496,683) | | (1,056,703) | (1,056,703) | | (439,980) | (439,980) | |
| GD-ID | (1,160,244) | | (1,160,244) | | (1,160,244) | (1,160,244) | (1,160,244) | | | | (1,160,244) | | (1,160,244) | |
| GD-WA | (2,896,100) | | (2,896,100) | | (2,896,100) | (2,896,100) | (2,896,100) | (2,896,100) | | (2,896,100) | | | | |
| GD-OR | (3,822,077) | | | (3,822,077) | | | | | | | | | | |
| Total General Plant | (117,909,617) | (93,747,060) | (17,045,068) | (7,117,489) | | (5,516,600) | (11,528,468) | (17,045,068) | (3,384,828) | (8,139,444) | (11,524,272) | (2,131,772) | (3,389,024) | (5,520,796) |
| Total Accumulated Depreciation | (1,456,288,387) | (1,164,088,370) | (195,549,375) | (96,650,642) | | (169,721,274) | (25,828,101) | (195,549,375) | (112,742,478) | (18,146,414) | (130,888,892) | (56,978,796) | (7,681,687) | (64,660,483) |

| 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 | | | 69.900% | | | | 30.100% | | | | | | |

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| RESULTS OF OPERATIONS | Report ID: |
| GAS-NORTH ACCUMULATED AMORTIZATION | G-AAMT-1A |
| For Month Ended October 31, 2013 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | System | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | | |
|---|--------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|-----------|--------------------|------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | | |
| Production/Transmission | | | | | | | | | | | | | | | |
| Franchises (302000) | ED-AN | (7,194,819) | (7,194,819) | | | | | | | | | | | | |
| Misc Intangible Pft (303000) | ED-AN | (682,271) | (682,271) | | | | | | | | | | | | |
| Total Production/Transmission | | (7,877,090) | (7,877,090) | | | | | | | | | | | | |
| Distribution | | | | | | | | | | | | | | | |
| Franchises (302000) | ED-WA | (91,898) | (91,898) | | | | | | | | | | | | |
| Misc Intangible Pft (303000) | ED-WA | (24,595) | (24,595) | | | | | | | | | | | | |
| Total Distribution | | (116,493) | (116,493) | | | | | | | | | | | | |
| General Plant - 303000 | | | | | | | | | | | | | | | |
| 7,4 | CD-AA | (201,793) | (145,989) | (39,150) | (16,654) | | (39,150) | (39,150) | | (27,641) | (27,641) | | (11,509) | (11,509) | |
| 9,4 | CD-AN | (55,825) | (44,225) | (11,600) | | | (11,600) | (11,600) | | (8,190) | (8,190) | | (3,410) | (3,410) | |
| | GD-ID | (46,183) | | (46,183) | | | (46,183) | (46,183) | | | | (46,183) | | (46,183) | |
| | GD-WA | (87,197) | | (87,197) | | | (87,197) | (87,197) | (87,197) | | | | | | |
| | GD-OR | (54,847) | | (54,847) | | | | | | | | | | | |
| Total General Plant - 303000 | | (445,845) | (190,214) | (184,130) | (71,501) | | (133,380) | (50,750) | (184,130) | (87,197) | (35,831) | (123,028) | (46,183) | (14,919) | (61,102) |
| Miscellaneous IT Intangible Plant - 3031XX | | | | | | | | | | | | | | | |
| 7,4 | CD-AA | (26,409,450) | (19,106,181) | (5,123,697) | (2,179,572) | | (5,123,697) | (5,123,697) | | (3,617,484) | (3,617,484) | | (1,506,213) | (1,506,213) | |
| 9,4 | CD-AN | (4,219) | (3,342) | (877) | | | (877) | (877) | | (619) | (619) | | (258) | (258) | |
| 9 | CD-ID | (5,363) | (4,249) | (1,114) | | | (1,114) | (1,114) | | | | (1,114) | | (1,114) | |
| | ED-AN | (543,286) | (543,286) | | | | | | | | | | | | |
| | ED-ID | (7,503) | (7,503) | | | | | | | | | | | | |
| | ED-WA | (808,564) | (808,564) | | | | | | | | | | | | |
| 8,4 | GD-AA | (1,134,707) | | (797,926) | (336,781) | | (797,926) | (797,926) | | (563,360) | (563,360) | | (234,566) | (234,566) | |
| 4 | GD-AN | (9,290) | | (9,290) | | | (9,290) | (9,290) | | (6,559) | (6,559) | | (2,731) | (2,731) | |
| | GD-OR | (932) | | (932) | | | | | | | | | | | |
| Total Miscellaneous IT Intangible Plant - 3031XX | | (28,923,314) | (20,473,125) | (5,932,904) | (2,517,285) | | (5,931,790) | (5,932,904) | | (4,188,022) | (4,188,022) | | (1,743,768) | (1,744,882) | |
| Gas Underground Storage | | | | | | | | | | | | | | | |
| 1 | GD-AN | (239,584) | | (239,584) | | | (239,584) | (239,584) | | (167,685) | (167,685) | | (71,899) | (71,899) | |
| Total Gas Underground Storage | | (239,584) | | (239,584) | | | (239,584) | (239,584) | | (167,685) | (167,685) | | (71,899) | (71,899) | |
| General Plant - 390200, 396200 | | | | | | | | | | | | | | | |
| 7,4 | CD-AA | (181,838) | (131,552) | (35,279) | (15,007) | | (35,279) | (35,279) | | (24,908) | (24,908) | | (10,371) | (10,371) | |
| 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 | (52,168) | (52,168) | | | | | | | | | | | | |
| | ED-WA | (110,678) | (110,678) | | | | | | | | | | | | |
| | GD-WA | (1,863) | | (1,863) | | | (1,863) | (1,863) | (1,863) | | | | | | |
| | GD-OR | (51,733) | | (51,733) | | | | | | | | | | | |
| Total General Plant - 390200, 396200 | | (411,150) | (304,594) | (39,816) | (66,740) | | (4,537) | (35,279) | (39,816) | (3,594) | (24,908) | (28,502) | (943) | (10,371) | (11,314) |
| Total Accumulated Amortization | | (38,013,476) | (28,961,516) | (6,396,434) | (2,655,526) | | (137,917) | (6,257,403) | (6,396,434) | (90,791) | (4,416,446) | (4,507,237) | (47,126) | (1,840,957) | (1,889,197) |

| 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: |
| COMMON GENERAL PLANT | C-GPL-1A |
| For Month Ended October 31, 2013 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

Gas-North Copy

| ***** ELECTRIC ***** GAS NORTH ***** OREGON GAS ***** | | | | | | | | | | | | | | |
|---|---------|------------------------------|--------------------|-------------------|------------------|-------------------|-------------------|------------------|------------------|-------------------|-------------------|------------------|------------------|------------------|
| Ref/Basis | Account | Description | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Oregon | Allocated | Total |
| | 389XXX | Land & Land Rights | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 398,664 | 13,611 | 362,279 | 22,774 | 398,664 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 477,164 | 0 | 0 | 0 | 0 | 477,164 | 0 | 0 | 477,164 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 704,242 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 704,242 | 0 | 704,242 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 3,939,110 | 0 | 0 | 2,849,788 | 2,849,788 | 0 | 0 | 764,227 | 764,227 | 0 | 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 | 0 |
| | | TOTAL ACCOUNT | 6,725,130 | 386,513 | 708,653 | 3,108,652 | 4,203,818 | 574,973 | 90,851 | 826,151 | 1,491,975 | 704,242 | 325,095 | 1,029,337 |
| | 390XXX | Structures & Improvements | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 6,698,246 | 930,406 | 2,106,027 | 3,661,813 | 6,698,246 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 2,177,767 | 0 | 0 | 0 | 0 | 2,177,767 | 0 | 0 | 2,177,767 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 3,529,353 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,529,353 | 0 | 3,529,353 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 71,178,255 | 0 | 0 | 51,494,621 | 51,494,621 | 0 | 0 | 13,809,293 | 13,809,293 | 0 | 5,874,341 | 5,874,341 |
| 9 | | CD-WA / ID / AN | 21,946,798 | 5,592,814 | 4,385,944 | 7,407,715 | 17,386,473 | 1,466,948 | 1,150,396 | 1,942,981 | 4,560,325 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 105,530,419 | 6,523,220 | 6,491,971 | 62,564,149 | 75,579,340 | 3,644,715 | 1,150,396 | 15,752,274 | 20,547,385 | 3,529,353 | 5,874,341 | 9,403,694 |
| | 391XXX | Office Furniture & Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 8,363,265 | 2,523,543 | 14,649 | 5,825,073 | 8,363,265 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 6,650 | 0 | 0 | 0 | 0 | 0 | 0 | 6,650 | 6,650 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | GD-AA | 470,176 | 0 | 0 | 0 | 0 | 0 | 0 | 330,628 | 330,628 | 0 | 139,548 | 139,548 |
| 7 | | CD-AA | 51,298,112 | 0 | 0 | 37,112,132 | 37,112,132 | 0 | 0 | 9,952,347 | 9,952,347 | 0 | 4,233,633 | 4,233,633 |
| 9 | | CD-WA / ID / AN | 106,301 | 0 | 11,050 | 73,163 | 84,213 | 0 | 2,898 | 19,190 | 22,088 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 60,244,504 | 2,523,543 | 25,699 | 43,010,368 | 45,559,610 | 0 | 2,898 | 10,308,815 | 10,311,713 | 0 | 4,373,181 | 4,373,181 |
| | 392XXX | Transportation Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 21,214,296 | 10,012,351 | 3,720,746 | 7,481,199 | 21,214,296 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 8,278,186 | 0 | 0 | 0 | 0 | 5,402,166 | 1,624,265 | 1,251,755 | 8,278,186 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 2,947,339 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,947,339 | 0 | 2,947,339 |
| 8 | | GD-AA | 0 | 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 | 0 | 43,724 | 43,724 |
| 9 | | CD-WA / ID / AN | 5,147,276 | 1,566,476 | 812,365 | 1,698,882 | 4,077,723 | 410,873 | 213,077 | 445,603 | 1,069,553 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 38,116,894 | 11,578,827 | 4,533,111 | 9,563,368 | 25,675,306 | 5,813,039 | 1,837,342 | 1,800,144 | 9,450,525 | 2,947,339 | 43,724 | 2,991,063 |

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|-----------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-1A |
| For Month Ended October 31, 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 | 2,339,508 | 111,719 | 141,541 | 1,600,122 | 1,853,382 | 29,303 | 37,125 | 419,698 | 486,126 | 0 | 0 | |
| | | TOTAL ACCOUNT | 2,876,335 | 122,458 | 156,286 | 1,969,967 | 2,248,711 | 113,574 | 37,125 | 419,698 | 570,397 | 57,227 | 0 | 57,227 |
| | 394000 | Tools, Shop, & Garage Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 3,257,331 | 1,120,044 | 354,603 | 1,782,684 | 3,257,331 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 3,000,734 | 0 | 0 | 0 | 0 | 2,131,312 | 451,346 | 418,076 | 3,000,734 | 0 | 0 | |
| 99 | | GD-OR / AS | 913,406 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 913,406 | 913,406 | |
| 8 | | GD-AA | 1,376,106 | 0 | 0 | 0 | 0 | 0 | 0 | 967,678 | 967,678 | 0 | 408,428 | |
| 7 | | CD-AA | 8,928,184 | 0 | 0 | 6,459,184 | 6,459,184 | 0 | 0 | 1,732,157 | 1,732,157 | 0 | 736,843 | |
| 9 | | CD-WA / ID / AN | 377,109 | 44,900 | 25,093 | 228,756 | 298,749 | 11,777 | 6,582 | 60,001 | 78,360 | 0 | 0 | |
| | | TOTAL ACCOUNT | 17,852,870 | 1,164,944 | 379,696 | 8,470,624 | 10,015,264 | 2,143,089 | 457,928 | 3,177,912 | 5,778,929 | 913,406 | 1,145,271 | 2,058,677 |
| | 395000 | Laboratory Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 924,074 | 164,888 | 81,624 | 677,562 | 924,074 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 171,605 | 0 | 0 | 0 | 0 | 55,845 | 18,213 | 97,547 | 171,605 | 0 | 0 | |
| 99 | | GD-OR / AS | 152,474 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 152,474 | 152,474 | |
| 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 | 163,229 | 7,956 | 2,540 | 118,816 | 129,312 | 2,087 | 666 | 31,164 | 33,917 | 0 | 0 | |
| | | TOTAL ACCOUNT | 1,849,599 | 172,844 | 84,164 | 1,053,686 | 1,310,694 | 57,932 | 18,879 | 255,765 | 332,576 | 152,474 | 53,855 | 206,329 |

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| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-1A |
| For Month Ended October 31, 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 |
| | 396XXX | Power Operated Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 39,189,484 | 18,083,948 | 10,702,124 | 10,403,412 | 39,189,484 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 4,609,983 | 0 | 0 | 0 | 0 | 2,824,958 | 954,531 | 830,494 | 4,609,983 | 0 | 0 | |
| 99 | | GD-OR / AS | 43,834 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43,834 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 1,520,558 | 258,924 | 410,518 | 535,159 | 1,204,601 | 67,914 | 107,675 | 140,368 | 315,957 | 0 | 0 | |
| | | TOTAL ACCOUNT | 45,917,896 | 18,342,872 | 11,112,642 | 11,339,394 | 40,794,908 | 2,892,872 | 1,062,206 | 1,078,351 | 5,033,429 | 43,834 | 45,725 | 89,559 |
| | 397XXX | Communication Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 52,712,613 | 10,066,365 | 3,082,760 | 39,563,488 | 52,712,613 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 1,142,074 | 0 | 0 | 0 | 0 | 590,021 | 458,634 | 93,419 | 1,142,074 | 0 | 0 | |
| 99 | | GD-OR / AS | 994,441 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 994,441 | 0 | |
| 8 | | GD-AA | 992,932 | 0 | 0 | 0 | 0 | 0 | 0 | 698,230 | 698,230 | 0 | 294,702 | |
| 7 | | CD-AA | 19,697,070 | 0 | 0 | 14,250,042 | 14,250,042 | 0 | 0 | 3,821,429 | 3,821,429 | 0 | 1,625,599 | |
| 9 | | CD-WA / ID / AN | 13,221,454 | 400,593 | 3,211,246 | 6,862,329 | 10,474,168 | 105,072 | 842,283 | 1,799,931 | 2,747,286 | 0 | 0 | |
| | | TOTAL ACCOUNT | 88,760,584 | 10,466,958 | 6,294,006 | 60,675,859 | 77,436,823 | 695,093 | 1,300,917 | 6,413,009 | 8,409,019 | 994,441 | 1,920,301 | 2,914,742 |
| | 398000 | Miscellaneous Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 44,871 | 0 | 2,299 | 42,572 | 44,871 | 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 | 453,662 | 0 | 0 | 328,206 | 328,206 | 0 | 0 | 88,015 | 88,015 | 0 | 37,441 | |
| 9 | | CD-WA / ID / AN | 10,115 | 3,981 | 41 | 3,991 | 8,013 | 1,044 | 11 | 1,047 | 2,102 | 0 | 0 | |
| | | TOTAL ACCOUNT | 511,015 | 3,981 | 2,340 | 374,769 | 381,090 | 1,044 | 11 | 89,062 | 90,117 | 2,367 | 37,441 | 39,808 |
| | | TOTAL GENERAL PLANT | 368,385,246 | 51,286,160 | 29,788,568 | 202,130,836 | 283,205,564 | 15,936,331 | 5,958,553 | 40,121,181 | 62,016,065 | 9,344,683 | 13,818,934 | 23,163,617 |

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-1A |
| For Month Ended October 31, 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 | 2,101,673 | 153,179 | 0 | 1,948,494 | 2,101,673 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 1,146,018 | 0 | 0 | 0 | 0 | 964,981 | 181,037 | 0 | 1,146,018 | 0 | 0 | |
| 99 | | GD-OR / AS | 410,126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 410,126 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 4,299,260 | 0 | 0 | 3,110,343 | 3,110,343 | 0 | 0 | 834,099 | 834,099 | 0 | 354,818 | |
| 9 | | CD-WA / ID / AN | 194,058 | 0 | 0 | 153,735 | 153,735 | 0 | 0 | 40,323 | 40,323 | 0 | 0 | |
| | | TOTAL ACCOUNT | 8,151,135 | 153,179 | 0 | 5,212,572 | 5,365,751 | 964,981 | 181,037 | 874,422 | 2,020,440 | 410,126 | 354,818 | 764,944 |
| | 303100 | Misc Intangible Plant--Mainframe Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 3,840,125 | 2,809,932 | 23,524 | 1,006,669 | 3,840,125 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | | GD-AA | 2,176,401 | 0 | 0 | 0 | 0 | 0 | 0 | 1,530,445 | 1,530,445 | 0 | 645,956 | |
| 7 | | CD-AA | 55,024,287 | 0 | 0 | 39,807,871 | 39,807,871 | 0 | 0 | 10,675,262 | 10,675,262 | 0 | 4,541,154 | |
| 9 | | CD-WA / ID / AN | 104,537 | 0 | 42,501 | 40,314 | 82,815 | 0 | 11,148 | 10,574 | 21,722 | 0 | 0 | |
| | | TOTAL ACCOUNT | 61,145,350 | 2,809,932 | 66,025 | 40,854,854 | 43,730,811 | 0 | 11,148 | 12,216,281 | 12,227,429 | 0 | 5,187,110 | 5,187,110 |
| | 303110 | Misc Intangible Plant--PC Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 63,290 | 0 | 0 | 63,290 | 63,290 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 11,526 | 0 | 0 | 0 | 0 | 0 | 0 | 11,526 | 11,526 | 0 | 0 | |
| 99 | | GD-OR / AS | 1,231 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,231 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 4,523,216 | 0 | 0 | 3,272,366 | 3,272,366 | 0 | 0 | 877,549 | 877,549 | 0 | 373,301 | |
| 8 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 4,599,263 | 0 | 0 | 3,335,656 | 3,335,656 | 0 | 0 | 889,075 | 889,075 | 1,231 | 373,301 | 374,532 |
| | | TOTAL | 73,895,748 | 2,963,111 | 66,025 | 49,403,082 | 52,432,218 | 964,981 | 192,185 | 13,979,778 | 15,136,944 | 411,357 | 5,915,229 | 6,326,586 |

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: C-DTX-1A |
| COMMON ACCUMULATED DEFERRED FIT | |
| For Month Ended October 31, 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 | (39,348,756) | (28,467,251) | (7,634,052) | (3,247,453) |
| 8 | 282900 | GD-AA | 0 | 0 | 0 | 0 |
| 9 | 282900 | CD-WA / ID / AN | (1,950,132) | (1,544,914) | (405,218) | 0 |
| 7 | 283750 | CD-AA | (546,395) | (395,295) | (106,006) | (45,094) |
| Total | | | <u>(41,845,283)</u> | <u>(30,407,460)</u> | <u>(8,145,276)</u> | <u>(3,292,547)</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: |
| COMMON WORKING CAPITAL | C-WKC-1A |
| For Month Ended October 31, 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 | | 815,875 | 815,875 | | 815,875 | 815,875 | | 0 | 0 |
| 1 | 151210 | FUEL STOCK HOG FUEL-KFGS | | 493,917 | 493,917 | | 493,917 | 493,917 | | 0 | 0 |
| 4 | 154100 | PLANT MATERIALS & OPER SUPPLIES | | 6,975,750 | 6,975,750 | | 5,630,643 | 5,630,643 | | 1,345,107 | 1,345,107 |
| 1 | 154300 | PLANT MATERIALS & OPER SUP-CS2 | | 248,093 | 248,093 | | 200,254 | 200,254 | | 47,839 | 47,839 |
| 1 | 154400 | PLANT MATERIALS & OPER SUP-COLSTRIP | | 731,709 | 731,709 | | 590,616 | 590,616 | | 141,093 | 141,093 |
| 4 | 154500 | SUPPLY CHAIN RECEIVING INVENTORY | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 4 | 154550 | SUPPLY CHAIN AVERAGE COST VARIANCE | | (373) | (373) | | (301) | (301) | | (72) | (72) |
| 4 | 154560 | SUPPLY CHAIN INVOICE PRICE VARIANCE | | 11,295 | 11,295 | | 9,117 | 9,117 | | 2,178 | 2,178 |
| 99 | 163998 | COMMON WORKING CAPITAL | 0 | | 0 | 0 | | 0 | 0 | | 0 |
| 99 | 163999 | INVESTOR-SUPPLIED WORKING CAPITAL | 9,495,212 | | 9,495,212 | 9,495,212 | | 9,495,212 | 0 | | 0 |
| TOTAL | | | 9,495,212 | 9,276,266 | 18,771,478 | 9,495,212 | 7,740,121 | 17,235,333 | 0 | 1,536,145 | 1,536,145 |

ALLOCATION RATIOS: