

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Month Ended October 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	9,233,280	5,979,574	3,253,706
	Adjustments			
	Adjusted Net Operating Income (Loss)	9,233,280	5,979,574	3,253,706
E-APL	Electric Net Rate Base	1,899,339,491	1,239,915,717	659,423,774
	<b>RATE OF RETURN</b>	<b>0.486%</b>	<b>0.482%</b>	<b>0.493%</b>

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

RESULTS OF OPERATIONS			Report ID: E-ALL-1A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Month Ended October 31, 2013						
Average of Monthly Averages Basis						
Basis	Ref	Description		System	Washington	Idaho
1	Input	Production/Transmission Ratio	12-31-2012	100.000%	65.010%	34.990%
2	Input	Number of Customers	10-31-2013	364,560	239,270	125,290
		Percent		100.000%	65.633%	34.367%
3	E-OPS	Direct Distribution Operating Expense		2,170,258	1,476,435	693,823
		Percent		100.000%	68.030%	31.970%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accts 500 - 598		20,221,960	13,135,421	7,086,539
		Direct O & M Accts 901 - 935		27,780,483	19,758,209	8,022,274
		Total		48,002,443	32,893,630	15,108,813
		Percentage		100.000%	68.525%	31.475%
		Direct Labor Accts 500 - 598		13,459,589	8,757,716	4,701,873
		Direct Labor Accts 901 - 935		6,280,527	4,982,574	1,297,953
		Total		19,740,116	13,740,290	5,999,826
		Percentage		100.000%	69.606%	30.394%
		Number of Customers		362,462	237,724	124,738
		Percentage		100.000%	65.586%	34.414%
		Net Direct Plant		865,560,849	556,413,691	309,147,158
		Percentage		100.000%	64.284%	35.716%
		Total Percentages		400.000%	268.000%	132.000%
4		Percent		100.000%	67.000%	33.000%

RESULTS OF OPERATIONS		Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>		
For Month Ended October 31, 2013 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	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	0
		Adjustments	0	0	0	0
		<b>Total</b>	<b>114,578,445</b>	<b>93,151,777</b>	<b>15,192,246</b>	<b>6,234,422</b>
		<b>Percentage</b>	<b>100.000%</b>	<b>81.300%</b>	<b>13.259%</b>	<b>5.441%</b>
		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	0
		<b>Total</b>	<b>81,617,478</b>	<b>61,521,179</b>	<b>14,476,188</b>	<b>5,620,111</b>
		<b>Percentage</b>	<b>100.000%</b>	<b>75.377%</b>	<b>17.737%</b>	<b>6.886%</b>
		<b>Number of Customers at</b>	<b>685,332</b>	<b>362,462</b>	<b>226,219</b>	<b>96,651</b>
		<b>Percentage</b>	<b>100.000%</b>	<b>52.888%</b>	<b>33.009%</b>	<b>14.103%</b>
		Net Direct Plant	2,540,576,273	2,027,886,265	345,513,055	167,176,953
		<b>Percentage</b>	<b>100.000%</b>	<b>79.820%</b>	<b>13.600%</b>	<b>6.580%</b>
		<b>Total Percentages</b>	<b>400.000%</b>	<b>289.385%</b>	<b>77.604%</b>	<b>33.010%</b>
		<b>Average (CD AA)</b>	<b>100.000%</b>	<b>72.346%</b>	<b>19.401%</b>	<b>8.253%</b>

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<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended October 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North Oregon Gas
	01-01-2013	Direct O & M Accts 500 - 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 0
		Total	20,507,716	0	14,567,534 5,940,182
		Percentage	100.000%	0.000%	71.034% 28.966%
		Direct Labor Accts 500 - 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 0
		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%
		Average (GD AA)	100.000%	0.000%	70.320% 29.680%

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RESULTS OF OPERATIONS		Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>		
For Month Ended October 31, 2013 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
		Input	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor				
	01-01-2013	Direct O & M Accts 500 - 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 500 - 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%
		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%
10	E-PLT	Net Electric Distribution Plant	877,120,092	569,671,526	307,448,566	
		Percent	100.000%	64.948%	35.052%	
11		Book Depreciation	7,262,759	4,659,050	2,603,709	
		Percent	100.000%	64.150%	35.850%	

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<b>ELECTRIC ALLOCATION PERCENTAGES</b>		
For Month Ended October 31, 2013 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,205,450,390 100.000%	1,437,100,310 65.161%	768,350,080 34.839%
13	E-PLT	Net Electric General Plant Percent	189,458,503 100.000%	125,654,576 66.323%	63,803,927 33.677%
14		Net Allocated Schedule M's Percent	-3,164,752 100.000%	-1,906,596 60.245%	-1,258,156 39.755%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
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
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	23,116,123	0	23,116,123	16,003,511	0	16,003,511	7,112,612	0	7,112,612
99	442200	Commercial - Firm & Int.	24,710,378	0	24,710,378	17,669,537	0	17,669,537	7,040,841	0	7,040,841
1	442300	Industrial	8,454,502	0	8,454,502	4,979,564	0	4,979,564	3,474,938	0	3,474,938
99	444000	Public Street & Highway Lighting	481,441	0	481,441	280,788	0	280,788	200,653	0	200,653
99	448000	Interdepartmental Revenue	91,070	0	91,070	76,177	0	76,177	14,893	0	14,893
99	499XXX	Unbilled Revenue	915,067	0	915,067	711,691	0	711,691	203,376	0	203,376
		TOTAL SALES TO ULTIMATE CUSTOMERS	57,768,581	0	57,768,581	39,721,268	0	39,721,268	18,047,313	0	18,047,313
1	447XXX	Sales for Resale	0	10,280,282	10,280,282	0	6,683,211	6,683,211	0	3,597,071	3,597,071
		TOTAL SALES OF ELECTRICITY	57,768,581	10,280,282	68,048,863	39,721,268	6,683,211	46,404,479	18,047,313	3,597,071	21,644,384
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	49,014	0	49,014	31,063	0	31,063	17,951	0	17,951
1	453000	Sales of Water & Water Power	0	36,583	36,583	0	23,783	23,783	0	12,800	12,800
1	454000	Rent from Electric Property	254,048	2,857	256,905	174,986	1,857	176,843	79,062	1,000	80,062
1	456XXX	Other Electric Revenues	77,885	17,148,191	17,226,076	74,062	11,148,039	11,222,101	3,823	6,000,152	6,003,975
		TOTAL OTHER OPERATING REVENUE	380,947	17,187,631	17,568,578	280,111	11,173,679	11,453,790	100,836	6,013,952	6,114,788
		TOTAL ELECTRIC REVENUE	58,149,528	27,467,913	85,617,441	40,001,379	17,856,890	57,858,269	18,148,149	9,611,023	27,759,172
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	28,204	28,204	0	18,335	18,335	0	9,869	9,869
1	501000	Fuel	0	1,975,713	1,975,713	0	1,284,411	1,284,411	0	691,302	691,302
1	502000	Steam Expense	0	379,579	379,579	0	246,764	246,764	0	132,815	132,815
1	505000	Electric Expense	0	129,663	129,663	0	84,294	84,294	0	45,369	45,369
1	506000	Miscellaneous Steam Power Generation Expense	0	202,440	202,440	0	131,606	131,606	0	70,834	70,834
1	507000	Rent	0	7,636	7,636	0	4,964	4,964	0	2,672	2,672
		MAINTENANCE									
1	510000	Supervision & Engineering	0	32,978	32,978	0	21,439	21,439	0	11,539	11,539
1	511000	Structures	0	50,836	50,836	0	33,048	33,048	0	17,788	17,788
1	512000	Boller Plant	0	410,269	410,269	0	266,716	266,716	0	143,553	143,553
1	513000	Electric Plant	0	29,217	29,217	0	18,994	18,994	0	10,223	10,223
1	514000	Miscellaneous Steam Plant	0	49,882	49,882	0	32,428	32,428	0	17,454	17,454
		TOTAL STEAM POWER GENERATION EXP	0	3,296,417	3,296,417	0	2,142,999	2,142,999	0	1,153,418	1,153,418

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended October 31, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			SYSTEM			WASHINGTON			IDAHO		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP. OPERATION											
1	535000	Supervision & Engineering	0	198,052	198,052	0	128,754	128,754	0	69,298	69,298
1	536000	Water for Power	0	131,417	131,417	0	85,434	85,434	0	45,983	45,983
1	537000	Hydraulic Expense	287,625	253,905	541,530	186,873	165,064	351,937	100,752	88,841	189,593
1	538000	Electric Expense	0	555,446	555,446	0	361,095	361,095	0	194,351	194,351
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	65,756	65,756	0	42,748	42,748	0	23,008	23,008
1	540000	Rent	0	100,873	100,873	0	65,578	65,578	0	35,295	35,295
1	540100	MT Trust Funds Land Settlement Rents	465,337	0	465,337	302,705	0	302,705	162,632	0	162,632
MAINTENANCE											
1	541000	Supervision & Engineering	0	80,703	80,703	0	52,465	52,465	0	28,238	28,238
1	542000	Structures	0	308,348	308,348	0	200,457	200,457	0	107,891	107,891
1	543000	Reservoirs, Dams, & Waterways	0	273,137	273,137	0	177,566	177,566	0	95,571	95,571
1	544000	Electric Plant	0	411,429	411,429	0	267,470	267,470	0	143,959	143,959
1	545000	Miscellaneous Hydraulic Plant	0	45,770	45,770	0	29,755	29,755	0	16,015	16,015
TOTAL HYDRO POWER GENERATION EXP			752,962	2,424,836	3,177,798	489,578	1,576,386	2,065,964	263,384	848,450	1,111,834
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	204,539	204,539	0	132,971	132,971	0	71,568	71,568
1	547000	Fuel	0	10,547,819	10,547,819	0	6,857,137	6,857,137	0	3,690,682	3,690,682
1	548000	Generation Expense	0	217,973	217,973	0	141,704	141,704	0	76,269	76,269
1	549000	Miscellaneous Other Power Generation Expense	0	36,951	36,951	0	24,022	24,022	0	12,929	12,929
1	550000	Rent	0	(2,819)	(2,819)	0	(1,833)	(1,833)	0	(986)	(986)
MAINTENANCE											
1	551000	Supervision & Engineering	0	3,645	3,645	0	2,370	2,370	0	1,275	1,275
1	552000	Structures	0	5,579	5,579	0	3,627	3,627	0	1,952	1,952
1	553000	Generating & Electric Equipment	0	61,693	61,693	0	40,107	40,107	0	21,586	21,586
1	554000	Miscellaneous Other Power Generation Plant	0	35,685	35,685	0	23,199	23,199	0	12,486	12,486
TOTAL OTHER POWER GENERATION EXP			0	11,111,065	11,111,065	0	7,223,304	7,223,304	0	3,887,761	3,887,761
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	14,076,418	14,076,418	0	9,151,079	9,151,079	0	4,925,339	4,925,339
1	556000	System Control & Load Dispatching	0	81,531	81,531	0	53,003	53,003	0	28,528	28,528
E-557	557XXX	Other Expense	(856,735)	15,786,526	14,929,791	113,490	10,262,820	10,376,310	(970,225)	5,523,706	4,553,481
TOTAL OTHER POWER SUPPLY EXPENSE			(856,735)	29,944,475	29,087,740	113,490	19,466,902	19,580,392	(970,225)	10,477,573	9,507,348
TOTAL PRODUCTION OPERATING EXP			(103,773)	46,776,793	46,673,020	603,068	30,409,591	31,012,659	(706,841)	16,367,202	15,660,361

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
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
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	236,111	236,111	0	153,496	153,496	0	82,615	82,615
1	561000	Load Dispatching	0	248,067	248,067	0	161,268	161,268	0	86,799	86,799
1	562000	Station Expense	0	38,704	38,704	0	25,161	25,161	0	13,543	13,543
1	563000	Overhead Line Expense	0	64,877	64,877	0	42,177	42,177	0	22,700	22,700
1	565000	Transmission of Electricity by Others	0	1,550,538	1,550,538	0	1,008,005	1,008,005	0	542,533	542,533
1	566000	Miscellaneous Transmission Expense	0	100,511	100,511	0	65,342	65,342	0	35,169	35,169
1	567000	Rent	0	8,490	8,490	0	5,519	5,519	0	2,971	2,971
		MAINTENANCE									
1	568000	Supervision & Engineering	0	83,548	83,548	0	54,315	54,315	0	29,233	29,233
1	569000	Structures	(10,110)	31,265	21,155	(10,110)	20,325	10,215	0	10,940	10,940
1	570000	Station Equipment	0	139,906	139,906	0	90,953	90,953	0	48,953	48,953
1	571000	Overhead Lines	0	118,031	118,031	0	76,732	76,732	0	41,299	41,299
1	572000	Underground Lines	0	677	677	0	440	440	0	237	237
1	573000	Service Miscellaneous	0	3,705	3,705	0	2,409	2,409	0	1,296	1,296
		TOTAL TRANSMISSION OPERATING EXP	(10,110)	2,624,430	2,614,320	(10,110)	1,706,142	1,696,032	0	918,288	918,288
E-DEPX		Depreciation Expense-Production	0	2,096,965	2,096,965	0	1,363,237	1,363,237	0	733,728	733,728
E-DEPX		Depreciation Expense-Transmission	0	846,691	846,691	0	550,434	550,434	0	296,257	296,257
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	83,919	83,919	0	54,556	54,556	0	29,363	29,363
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(12,019)	0	(12,019)	12,019	0	12,019
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	113,333	0	113,333	113,333	0	113,333	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,835	11,757	0	5,832	5,832
99	407331	Amortization of BPA Parallel Capacity Support	(31,209)	0	(31,209)	173,538	0	173,538	(204,747)	0	(204,747)
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,773	1,773	0	954	954
99	407335	Amortization of ID DSIT	(125,365)	0	(125,365)	0	0	0	(125,365)	0	(125,365)
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	407360	Amortization of CS2 & COLSTRIP O&M	146,039	0	146,039	81,141	0	81,141	64,898	0	64,898
99	407362	Amortization of LIDAR O&M	60,520	0	60,520	60,520	0	60,520	0	0	0
99	407365	Amortization of Wind Generation	72,234	0	72,234	0	0	0	72,234	0	72,234
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,895	47,895	0	25,779	25,779
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407395	Optional Renewable Power Revenue Offset	18,871	0	18,871	14,720	0	14,720	4,151	0	4,151
99	407403	Amortization of Disallowed K. F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	0	0	0	(8,607)	0	0	(8,607)	0	(8,607)
99	407420	Amortization of CS2 Levelized Return	51,125	0	51,125	0	0	0	51,125	0	51,125
99	407450/407499	Amortization of BPA Residential Exchange Credit	(839,745)	0	(839,745)	(649,398)	0	(649,398)	(190,347)	0	(190,347)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(49,591)	0	(49,591)	0	0	0	(49,591)	0	(49,591)
99	407462	Amortization of Deferred LIDAR O&M	(2,745)	0	(2,745)	(2,745)	0	(2,745)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(456)	(456)	0	(245)	(245)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,639,497	1,639,497	0	1,065,837	1,065,837	0	573,660	573,660
		TOTAL PIT DEPR/AMRT/NON-FIT TAXES	(321,990)	4,759,449	4,437,449	20,844	3,094,111	3,114,955	(342,834)	1,665,328	1,322,494
		TOTAL PRODUCTION & TRANSMISSION EXPEN	(435,873)	54,160,662	53,724,789	613,802	35,209,844	35,823,646	(1,049,675)	18,950,818	17,901,143

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
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
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	54,160	156,480	210,640	36,131	106,453	142,584	18,029	50,027	68,056
3	582000	Station Expense	56,345	6,731	63,076	32,435	4,579	37,014	23,910	2,152	26,062
3	583000	Overhead Line Expense	173,026	35,900	208,926	104,066	24,423	128,489	68,960	11,477	80,437
3	584000	Underground Line Expense	133,667	(8,041)	125,626	82,383	(5,470)	76,913	51,284	(2,571)	48,713
3	585000	Street Light & Signal System Operation Expense	8,251	0	8,251	(96)	0	(96)	8,347	0	8,347
3	586000	Meter Expense	223,983	9,376	233,359	177,436	6,378	183,814	46,547	2,998	49,545
3	587000	Customer Installations Expense	59,384	11,702	71,086	32,592	7,961	40,553	26,792	3,741	30,533
3	588000	Miscellaneous Distribution Expense	418,957	325,686	744,643	299,806	221,564	521,370	119,151	104,122	223,273
3	589000	Rent	0	18,681	18,681	0	12,709	12,709	0	5,972	5,972
		MAINTENANCE:									
3	590000	Supervision & Engineering	14,547	138,186	152,733	10,844	94,008	104,852	3,703	44,178	47,881
3	591000	Structures	5,455	0	5,455	2,811	0	2,811	2,644	0	2,644
3	592000	Station Equipment	70,387	38,561	108,948	66,934	26,233	93,167	3,453	12,328	15,781
3	593000	Overhead Lines	726,843	0	726,843	455,159	0	455,159	271,684	0	271,684
3	594000	Underground Lines	93,876	0	93,876	79,874	0	79,874	14,002	0	14,002
3	595000	Line Transformers	25,855	25,924	51,779	20,080	17,636	37,716	5,775	8,288	14,063
3	596000	Street Light & Signal System Maintenance Exp	86,341	0	86,341	63,929	0	63,929	22,412	0	22,412
3	597000	Meters	1,431	0	1,431	639	0	639	792	0	792
3	598000	Miscellaneous Distribution Expense	17,750	18,956	36,706	11,412	12,896	24,308	6,338	6,060	12,398
		TOTAL DISTRIBUTION OPERATING EXP	2,170,258	778,142	2,948,400	1,476,435	529,370	2,005,805	693,823	248,772	942,595
E-DEPX		Depreciation Expense-Distribution	3,060,297	0	3,060,297	1,896,061	0	1,896,061	1,164,236	0	1,164,236
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,250	0	2,250	2,250	0	2,250	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	3,777,496	0	3,777,496	3,227,665	0	3,227,665	549,831	0	549,831
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	6,840,043	0	6,840,043	5,125,976	0	5,125,976	1,714,067	0	1,714,067
		TOTAL DISTRIBUTION EXPENSES	9,010,301	778,142	9,788,443	6,602,411	529,370	7,131,781	2,407,890	248,772	2,656,662

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	40,041	40,041	0	26,280	26,280	0	13,761	13,761
2	902000	Meter Reading Expenses	300,955	9,785	310,740	264,905	6,422	271,327	36,050	3,363	39,413
E-903	903XXX	Customer Records & Collection Expenses	169,217	697,328	866,545	113,978	457,677	571,655	55,239	239,651	294,890
2	904000	Uncollectible Accounts	0	207,144	207,144	0	135,955	135,955	0	71,189	71,189
2	905000	Misc Customer Accounts	0	27,064	27,064	0	17,763	17,763	0	9,301	9,301
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>470,172</b>	<b>981,362</b>	<b>1,451,534</b>	<b>378,883</b>	<b>644,097</b>	<b>1,022,980</b>	<b>91,289</b>	<b>337,265</b>	<b>428,554</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	2,063,481	27,868	2,091,349	1,571,353	18,291	1,589,644	492,128	9,577	501,705
2	909000	Advertising	0	118,432	118,432	0	77,730	77,730	0	40,702	40,702
2	910000	Misc Customer Service & Info Exp	0	12,190	12,190	0	8,001	8,001	0	4,189	4,189
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,063,481</b>	<b>158,490</b>	<b>2,221,971</b>	<b>1,571,353</b>	<b>104,022</b>	<b>1,675,375</b>	<b>492,128</b>	<b>54,468</b>	<b>546,596</b>
<b>SALES EXPENSES:</b>											
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
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	51,383	1,235,861	1,287,244	33,894	828,027	861,921	17,489	407,834	425,323
4	921000	Office Supplies & Expenses	8,801	337,171	345,972	8,801	225,905	234,706	0	111,266	111,266
4	922000	Admin Exp Transferred--Credit	0	(8,098)	(8,098)	0	(5,426)	(5,426)	0	(2,672)	(2,672)
4	923000	Outside Services Employed	2,642	912,232	914,874	2,642	611,195	613,837	0	301,037	301,037
4	924000	Property Insurance Premium	0	118,827	118,827	0	79,614	79,614	0	39,213	39,213
4	925XXX	Injuries and Damages	293	267,451	267,744	293	179,192	179,485	0	88,259	88,259
4	926XXX	Employee Pensions and Benefits	0	94,469	94,469	0	63,294	63,294	0	31,175	31,175
4	927000	Franchise Requirements	479	0	479	0	0	0	479	0	479
1	928000	Regulatory Commission Expenses	171,772	305,505	477,277	115,902	198,609	314,511	55,870	106,896	162,766
4	930000	Miscellaneous General Expenses	11,105	90,574	101,679	5,943	60,685	66,628	5,162	29,889	35,051
4	931000	Rents	2,435	86,972	89,407	1,627	58,271	59,898	808	28,701	29,509
4	935000	Maintenance of General Plant	258,562	724,033	982,595	234,403	485,102	719,505	24,159	238,931	263,090
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>507,472</b>	<b>4,164,997</b>	<b>4,672,469</b>	<b>403,505</b>	<b>2,784,468</b>	<b>3,187,973</b>	<b>103,967</b>	<b>1,380,529</b>	<b>1,484,496</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
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
E-DEPX		Depreciation Expense-General	117,113	1,133,439	1,250,552	87,269	759,404	846,673	29,844	374,035	403,879
E-AMTX		Amortization Expense-General Plant - 303000	0	17,922	17,922	0	11,995	11,995	0	5,927	5,927
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	47,868	581,944	629,812	46,764	389,903	436,667	1,104	192,041	193,145
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,542	2,542	0	1,703	1,703	0	839	839
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	164,981	1,735,847	1,900,828	134,033	1,163,005	1,297,038	30,948	572,842	603,790
		TOTAL ADMIN & GENERAL EXPENSES	672,453	5,900,844	6,573,297	537,538	3,947,473	4,485,011	134,915	1,953,371	2,088,286
		TOTAL EXPENSES BEFORE FIT	11,780,534	61,979,500	73,760,034	9,703,987	40,434,806	50,138,793	2,076,547	21,544,694	23,621,241
		NET OPERATING INCOME (LOSS) BEFORE FIT			11,857,407			7,719,476			4,137,931
E-FIT		FEDERAL INCOME TAX --Normal Accrual			2,420,651			1,858,847			561,804
E-FIT		DEFERRED FEDERAL INCOME TAX			221,444			(107,264)			328,708
E-FIT		AMORTIZED ITC - NOXON			(17,968)			(11,681)			(6,287)
		ELECTRIC NET OPERATING INCOME (LOSS)			9,233,280			5,979,574			3,253,706

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.633%	34.367%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.030%	31.970%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
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
1	555000/555100	Purchased Power	0	13,344,689	13,344,689	0	8,675,382	8,675,382	0	4,669,307	4,669,307
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	(38,863)	(38,863)	0	(25,265)	(25,265)	0	(13,598)	(13,598)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	719,798	719,798	0	467,941	467,941	0	251,857	251,857
1	555710	Intercompany Purchase	0	50,794	50,794	0	33,021	33,021	0	17,773	17,773
TOTAL ACCOUNT 555			0	14,076,418	14,076,418	0	9,151,079	9,151,079	0	4,925,339	4,925,339

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-1A</b>
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
1	557000	Other Expenses	0	561,501	561,501	0	365,032	365,032	0	196,469	196,469
1	557010	Other Power Supply Expense - Financial	0	4,535,021	4,535,021	0	2,948,217	2,948,217	0	1,586,804	1,586,804
1	557150	Fuel - Economic Dispatch	0	6,521,339	6,521,339	0	4,239,522	4,239,522	0	2,281,817	2,281,817
1	557160	Power Supply Expense - Miscellaneous	219,704	114	219,818	219,704	74	219,778	0	40	40
99	557161	Unbilled Add-Ons	(92,481)	0	(92,481)	(8,281)	0	(8,281)	(84,200)	0	(84,200)
1	557170	Broker Fees - Power	0	95,169	95,169	0	61,869	61,869	0	33,300	33,300
1	557171	REC Broker Fees	3,964	2,600	6,564	3,964	1,690	5,654	0	910	910
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(337,213)	0	(337,213)	(337,213)	0	(337,213)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	193,858	0	193,858	193,858	0	193,858	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(654,929)	0	(654,929)	0	0	0	(654,929)	0	(654,929)
99	557390	Idaho PCA Amortization	(257,863)	0	(257,863)	0	0	0	(257,863)	0	(257,863)
1	557395	Optional Renewable Power Expense Offset	0	(8,193)	(8,193)	0	(5,326)	(5,326)	0	(2,867)	(2,867)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	111,200	111,200	0	72,291	72,291	0	38,909	38,909
1	557711	Turbine Gas Bookout Offset	0	(111,200)	(111,200)	0	(72,291)	(72,291)	0	(38,909)	(38,909)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	4,078,975	4,078,975	0	2,651,742	2,651,742	0	1,427,233	1,427,233
TOTAL ACCOUNT 557			(856,735)	15,786,526	14,929,791	113,490	10,262,820	10,376,310	(970,225)	5,523,706	4,553,481

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-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 and Collections	169,217	697,328	866,545	113,978	457,677	571,655	55,239	239,651	294,890
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			169,217	697,328	866,545	113,978	457,677	571,655	55,239	239,651	294,890

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.633%	34.367%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.161%	34.839%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-1A</b>
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	41,438	27,868	69,306	28,381	18,291	46,672	13,057	9,577	22,634
99	908600	Public Purpose Tariff Rider Expense Offset	1,774,624	0	1,774,624	1,415,112	0	1,415,112	359,512	0	359,512
99	908610	Limited Income Tax Refund Program	93,119	0	93,119	93,119	0	93,119	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	154,300	0	154,300	34,741	0	34,741	119,559	0	119,559
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,063,481	27,868	2,091,349	1,571,353	18,291	1,589,644	492,128	9,577	501,705

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.633%	34.367%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-1A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
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 Weighted Cost		3.017%	3.056%
E-APL	Net Rate Base	1,899,339,491	1,239,915,717	659,423,774
	Interest Deduction for FIT Calculation	57,560,248	37,408,257	20,151,991
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-FIT-1A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Month Ended October 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	85,617,441	57,858,269	27,759,172
E-OPS	Less: Operating & Maintenance Expense	60,581,714	40,600,824	19,980,890
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	7,761,327	5,244,467	2,516,860
E-OTX	Less: Taxes Other than FIT	5,416,993	4,293,502	1,123,491
	Net Operating Income Before FIT	11,857,407	7,719,476	4,137,931
E-INT	Less: Monthly Interest Expense	4,796,688	3,117,355	1,679,333
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(12,019)	12,019
E-SCM	Plus: Schedule M Adjustments	(117,509)	714,446	(831,955)
	Taxable Net Operating Income	6,943,210	5,328,586	1,614,624
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	2,430,123	1,865,005	565,118
1	Production Tax Credit	(9,472)	(6,158)	(3,314)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	2,420,651	1,858,847	561,804
E-DTE	Deferred FIT	221,444	(107,264)	328,708
1	411400 Amortized Investment Tax Credit - Noxon	(17,968)	(11,681)	(6,287)
	Total Net FIT/Deferred FIT	2,624,127	1,739,902	884,225

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended October 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	3,227,528	4,763,423	7,990,951	2,032,344	3,131,232	5,163,576	1,195,184	1,632,191	2,827,375
12	997001 Contributions In Aid of Construction	0	419,898	419,898	0	273,610	273,610	0	146,288	146,288
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
99	997004 Boulder Park Write Off	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
4	997005 FAS106 Current Retiree Medical Accrual	0	5,249	5,249	0	3,517	3,517	0	1,732	1,732
99	997007 Idaho PCA	(912,792)	0	(912,792)	0	0	0	(912,792)	0	(912,792)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,833)	(1,833)	0	(986)	(986)
4	997015 Airplane Lease Payments	0	34,206	34,206	0	22,918	22,918	0	11,288	11,288
12	997016 Redemption Expense Amortization	0	130,653	130,653	0	85,135	85,135	0	45,518	45,518
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	261,965	0	261,965	181,324	0	181,324	80,641	0	80,641
99	997019 CSS Temporary Service Fees	34,267	0	34,267	6,570	0	6,570	27,697	0	27,697
4	997020 FAS87 Current Pension Accrual	0	1,046,925	1,046,925	0	701,440	701,440	0	345,485	345,485
99	997021 Wartsilla Generators Amortization	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
12	997032 Interest Rate Swaps	0	47,898	47,898	0	31,211	31,211	0	16,687	16,687
4	997033 BPA Residential Exchange	20,837	0	20,837	(13,851)	0	(13,851)	34,688	0	34,688
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax	0	(30,640)	(30,640)	0	(19,919)	(19,919)	0	(10,721)	(10,721)
99	997043 Washington Deferred Power Costs	(337,213)	0	(337,213)	(337,213)	0	(337,213)	0	0	0
1	997044 Non-Monetary Power Costs	0	(38,863)	(38,863)	0	(25,265)	(25,265)	0	(13,598)	(13,598)
1	997045 Section 199 Manufacturing Deduction	0	(470,833)	(470,833)	0	(306,089)	(306,089)	0	(164,744)	(164,744)
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(250,613)	(250,613)	0	(163,302)	(163,302)	0	(87,311)	(87,311)
11	997049 Tax Depreciation	0	(10,111,160)	(10,111,160)	0	(6,486,309)	(6,486,309)	0	(3,624,851)	(3,624,851)
99	997050 CS2 Levelized Return	51,125	0	51,125	0	0	0	51,125	0	51,125
99	997051 Wind Generation AFUDC - ID	72,234	0	72,234	0	0	0	72,234	0	72,234
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	3,964	3,964	0	2,656	2,656	0	1,308	1,308
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-1A</b>
For Month Ended October 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061	CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	15,258	73,674	88,932	12,677	47,895	60,572	2,581	25,779	28,360
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(37,150)	0	(37,150)	5,573	0	5,573	(42,723)	0	(42,723)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	113,333	0	113,333	113,333	0	113,333	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,350	108,350	0	58,317	58,317
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	442,624	442,624	0	283,943	283,943	0	158,681	158,681
4	997081	Deferred Compensation	0	387,910	387,910	0	259,900	259,900	0	128,010	128,010
4	997082	Meal Disallowances	0	40,216	40,216	0	26,945	26,945	0	13,271	13,271
4	997083	Paid Time Off	0	95,203	95,203	0	63,786	63,786	0	31,417	31,417
2	997084	Customer Uncollectibles	0	78,939	78,939	0	51,810	51,810	0	27,129	27,129
99	997088	Deferred O&M Colstrip & CS2	96,448	0	96,448	81,141	0	81,141	15,307	0	15,307
99	997089	CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	997091	LIDAR O&M Reg Def DFIT	57,775	0	57,775	57,775	0	57,775	0	0	0
99	997092	Smart Grid	0	0	0	0	0	0	0	0	0
99	997093	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	197,447	0	197,447	197,447	0	197,447	0	0	0
1	997096	CDA Settlement Costs	0	2,727	2,727	0	1,773	1,773	0	954	954
99	997097	BPA Parallel Capacity	(204,747)	0	(204,747)	0	0	0	(204,747)	0	(204,747)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>3,047,243</b>	<b>(3,164,752)</b>	<b>(117,509)</b>	<b>2,621,042</b>	<b>(1,906,596)</b>	<b>714,446</b>	<b>426,201</b>	<b>(1,258,156)</b>	<b>(831,955)</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.633%	34.367%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	11	Book Depreciation	100.000%	64.150%	35.850%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.161%	34.839%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-DTE-1A</b>
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	
For Month Ended October 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	300,865	300,865	0	181,256	181,256	0	119,609	119,609
99	410100	Deferred Federal Income Tax Expense - Washington	92,012	0	92,012	92,012	0	92,012	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	378,120	0	378,120	0	0	0	378,120	0	378,120
	410100	Total	470,132	300,865	770,997	92,012	181,256	273,268	378,120	119,609	497,729
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(202,697)	(202,697)	0	(122,115)	(122,115)	0	(80,582)	(80,582)
99	411100	Deferred Federal Income Tax Expense - Washington	(258,417)	0	(258,417)	(258,417)	0	(258,417)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(88,439)	0	(88,439)	0	0	0	(88,439)	0	(88,439)
	411100	Total	(346,856)	(202,697)	(549,553)	(258,417)	(122,115)	(380,532)	(88,439)	(80,582)	(169,021)
Total Deferred Federal Income Tax Expense			123,276	98,168	221,444	(166,405)	59,141	(107,264)	289,681	39,027	328,708

E-ALL	14	Net Allocated Schedule M's	100.000%	60.245%	39.755%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-1A</b>
For Month Ended October 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	79,603	79,603	0	51,750	51,750	0	27,853	27,853
1	408150	R&P Property Tax--Production	0	1,093,058	1,093,058	0	710,597	710,597	0	382,461	382,461
1	408180	R&P Property Tax--Transmission	0	399,082	399,082	0	259,443	259,443	0	139,639	139,639
1	409100	State Income Tax--Montana & Oregon	0	67,754	67,754	0	44,047	44,047	0	23,707	23,707
TOTAL PRODUCTION & TRANSMISSION			0	1,639,497	1,639,497	0	1,065,837	1,065,837	0	573,660	573,660
DISTRIBUTION											
99	408110	State Excise Tax	1,375,516	0	1,375,516	1,375,516	0	1,375,516	0	0	0
99	408120	Municipal Occupation & License Tax	1,609,341	0	1,609,341	1,370,106	0	1,370,106	239,235	0	239,235
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	735,772	0	735,772	482,043	0	482,043	253,729	0	253,729
99	409100	State Income Tax--Idaho	56,867	0	56,867	0	0	0	56,867	0	56,867
TOTAL DISTRIBUTION			3,777,496	0	3,777,496	3,227,665	0	3,227,665	549,831	0	549,831
TOTAL TAXES OTHER THAN FIT			3,777,496	1,639,497	5,416,993	3,227,665	1,065,837	4,293,502	549,831	573,660	1,123,491

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Month Ended October 31, 2013

Average of Monthly Averages Basis

Report ID:

E-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	9,191,666	9,191,666	0	5,975,502	5,975,502	0	3,216,164	3,216,164
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,300,200	1,300,200	0	699,800	699,800
1	182333	CDA Settlement Costs	0	1,316,957	1,316,957	0	856,154	856,154	0	460,803	460,803
1	182381	CDA Settlement Past Storage	0	35,584,447	35,584,447	0	23,133,449	23,133,449	0	12,450,998	12,450,998
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,636,397	29,239,101	0	15,412,821	15,412,821
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	5,212,571	5,365,750	153,179	3,450,588	3,603,767	0	1,761,983	1,761,983
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,875,957	40,854,854	43,730,811	2,809,932	27,372,752	30,182,684	66,025	13,482,102	13,548,127
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,335,657	3,335,657	0	2,234,890	2,234,890	0	1,100,767	1,100,767
		TOTAL INTANGIBLE PLANT	3,631,840	141,545,370	145,177,210	3,565,815	92,959,932	96,525,747	66,025	48,585,438	48,651,463
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,489,808	3,489,808	0	2,268,724	2,268,724	0	1,221,084	1,221,084
1	311XXX	Structures & Improvements	0	127,465,736	127,465,736	0	82,865,475	82,865,475	0	44,600,261	44,600,261
1	312000	Boiler Plant	0	174,026,282	174,026,282	0	113,134,486	113,134,486	0	60,891,796	60,891,796
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	53,396,753	53,396,753	0	34,713,229	34,713,229	0	18,683,524	18,683,524
1	315000	Accessory Electric Equipment	0	26,566,096	26,566,096	0	17,270,619	17,270,619	0	9,295,477	9,295,477
1	316000	Miscellaneous Power Plant Equipment	0	16,320,495	16,320,495	0	10,609,954	10,609,954	0	5,710,541	5,710,541
		TOTAL STEAM PRODUCTION PLANT	0	401,271,940	401,271,940	0	260,866,888	260,866,888	0	140,405,052	140,405,052
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	58,280,704	58,280,704	0	37,888,286	37,888,286	0	20,392,418	20,392,418
1	331XXX	Structures & Improvements	0	45,637,506	45,637,506	0	29,668,943	29,668,943	0	15,968,563	15,968,563
1	332XXX	Reservoirs, Dams, & Waterways	0	133,726,042	133,726,042	0	86,935,300	86,935,300	0	46,790,742	46,790,742
1	333000	Waterwheels, Turbines, & Generators	0	162,975,090	162,975,090	0	105,950,106	105,950,106	0	57,024,984	57,024,984
1	334000	Accessory Electric Equipment	0	37,112,178	37,112,178	0	24,126,627	24,126,627	0	12,985,551	12,985,551
1	335XXX	Miscellaneous Power Plant Equipment	0	8,134,381	8,134,381	0	5,288,161	5,288,161	0	2,846,220	2,846,220
1	336000	Roads, Railroads, & Bridges	0	2,020,755	2,020,755	0	1,313,693	1,313,693	0	707,062	707,062
		TOTAL HYDRAULIC PRODUCTION PLANT	0	447,886,656	447,886,656	0	291,171,116	291,171,116	0	156,715,540	156,715,540
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	588,450	588,450	0	316,718	316,718
1	341000	Structures & Improvements	0	16,765,395	16,765,395	0	10,899,183	10,899,183	0	5,866,212	5,866,212
1	342000	Fuel Holders, Producers, & Accessories	0	21,171,078	21,171,078	0	13,763,318	13,763,318	0	7,407,760	7,407,760
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,543,546	15,543,546	0	8,365,924	8,365,924
1	344000	Generators	0	207,509,902	207,509,902	0	134,902,187	134,902,187	0	72,607,715	72,607,715
1	344010	Generators - Solar	0	149,669	149,669	0	97,300	97,300	0	52,369	52,369
1	345000	Accessory Electric Equipment	0	20,051,401	20,051,401	0	13,035,416	13,035,416	0	7,015,985	7,015,985
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,589	21,589	0	11,620	11,620
1	346000	Miscellaneous Power Plant Equipment	0	1,669,276	1,669,276	0	1,085,196	1,085,196	0	584,080	584,080
		TOTAL OTHER PRODUCTION PLANT	0	292,164,568	292,164,568	0	189,936,185	189,936,185	0	102,228,383	102,228,383
		TOTAL PRODUCTION PLANT	0	1,141,323,164	1,141,323,164	0	741,974,189	741,974,189	0	399,348,975	399,348,975

RESULTS OF OPERATIONS  
**ELECTRIC UTILITY PLANT**  
 For Month Ended October 31, 2013  
 Average of Monthly Averages Basis

Report ID:  
**E-PLT-1A**

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,670,668	19,670,668	0	12,787,901	12,787,901	0	6,882,767	6,882,767
1	352XXX	Structures & Improvements	0	19,030,918	19,030,918	0	12,372,000	12,372,000	0	6,658,918	6,658,918
1	353000	Station Equipment	0	220,343,767	220,343,767	0	143,245,483	143,245,483	0	77,098,284	77,098,284
1	354000	Towers & Fixtures	0	17,124,363	17,124,363	0	11,132,548	11,132,548	0	5,991,815	5,991,815
1	355000	Poles & Fixtures	0	158,033,544	158,033,544	0	102,737,607	102,737,607	0	55,295,937	55,295,937
1	356000	Overhead Conductors & Devices	0	118,312,627	118,312,627	0	76,915,039	76,915,039	0	41,397,588	41,397,588
1	357000	Underground Conduit	0	2,721,938	2,721,938	0	1,769,532	1,769,532	0	952,406	952,406
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,514,780	1,514,780	0	815,292	815,292
1	359000	Roads & Trails	0	1,949,859	1,949,859	0	1,267,603	1,267,603	0	682,256	682,256
TOTAL TRANSMISSION PLANT			0	559,517,756	559,517,756	0	363,742,493	363,742,493	0	195,775,263	195,775,263
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	2,204,094	0	2,204,094	422,070	0	422,070	1,782,024	0	1,782,024
99	361000	Structures & Improvements	18,130,135	0	18,130,135	12,754,112	0	12,754,112	5,376,023	0	5,376,023
99	362000	Station Equipment	116,024,379	0	116,024,379	76,995,976	0	76,995,976	39,028,403	0	39,028,403
99	364000	Poles, Towers, & Fixtures	278,048,811	0	278,048,811	174,107,111	0	174,107,111	103,941,700	0	103,941,700
99	365000	Overhead Conductors & Devices	185,487,667	0	185,487,667	116,760,617	0	116,760,617	68,727,050	0	68,727,050
99	366000	Underground Conduit	87,976,383	0	87,976,383	55,472,808	0	55,472,808	32,503,575	0	32,503,575
99	367000	Underground Conductors & Devices	147,328,105	0	147,328,105	94,181,998	0	94,181,998	53,146,107	0	53,146,107
99	368000	Line Transformers	206,338,606	0	206,338,606	138,308,638	0	138,308,638	68,029,968	0	68,029,968
99	369XXX	Services	136,271,597	0	136,271,597	87,697,772	0	87,697,772	48,573,825	0	48,573,825
99	370000	Meters	47,974,507	0	47,974,507	26,787,993	0	26,787,993	21,186,514	0	21,186,514
99	373XXX	Street Light & Signal Systems	38,907,669	0	38,907,669	24,091,773	0	24,091,773	14,815,896	0	14,815,896
TOTAL DISTRIBUTION PLANT			1,269,276,584	0	1,269,276,584	810,921,806	0	810,921,806	458,354,778	0	458,354,778
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,095,165	3,108,652	4,203,817	386,512	2,082,797	2,469,309	708,653	1,025,855	1,734,508
4	390XXX	Structures & Improvements	13,015,190	62,564,149	75,579,339	6,523,220	41,917,980	48,441,200	6,491,970	20,646,169	27,138,139
4	391XXX	Office Furniture & Equipment	2,549,242	43,010,367	45,559,609	2,523,543	28,816,946	31,340,489	25,699	14,193,421	14,219,120
4	392XXX	Transportation Equipment	16,111,938	9,563,369	25,675,307	11,578,827	6,407,457	17,986,284	4,533,111	3,155,912	7,689,023
4	393000	Stores Equipment	278,744	1,969,967	2,248,711	122,459	1,319,878	1,442,337	156,285	650,089	806,374
4	394000	Tools, Shop & Garage Equipment	1,544,639	8,470,624	10,015,263	1,164,944	5,675,318	6,840,262	379,695	2,795,306	3,175,001
4	395000	Laboratory Equipment	257,009	1,053,686	1,310,695	172,845	705,970	878,815	84,164	347,716	431,880
4	396XXX	Power Operated Equipment	29,455,514	11,339,394	40,794,908	18,342,872	7,597,394	25,940,266	11,112,642	3,742,000	14,854,642
4	397XXX	Communications Equipment	16,760,964	60,675,860	77,436,824	10,466,958	40,652,826	51,119,784	6,294,006	20,023,034	26,317,040
4	398000	Miscellaneous Equipment	6,321	374,769	381,090	3,981	251,095	255,076	2,340	123,674	126,014
TOTAL GENERAL PLANT			81,074,726	202,130,837	283,205,563	51,286,161	135,427,661	186,713,822	29,788,565	66,703,176	96,491,741
TOTAL PLANT IN SERVICE			1,353,983,150	2,044,517,127	3,398,500,277	865,773,782	1,334,104,275	2,199,878,057	488,209,368	710,412,852	1,198,622,220

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-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
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(283,689,458)	(283,689,458)	0	(184,426,517)	(184,426,517)	0	(99,262,941)	(99,262,941)
E-ADEP		Hydro Production Plant	0	(121,662,698)	(121,662,698)	0	(79,092,920)	(79,092,920)	0	(42,569,778)	(42,569,778)
E-ADEP		Other Production Plant	0	(83,086,833)	(83,086,833)	0	(54,014,750)	(54,014,750)	0	(29,072,083)	(29,072,083)
E-ADEP		Transmission Plant	0	(189,745,829)	(189,745,829)	0	(123,353,763)	(123,353,763)	0	(66,392,066)	(66,392,066)
E-ADEP		Distribution Plant	(392,156,492)	0	(392,156,492)	(241,250,280)	0	(241,250,280)	(150,906,212)	0	(150,906,212)
E-ADEP		General Plant	(23,819,613)	(69,927,447)	(93,747,060)	(14,207,857)	(46,851,389)	(61,059,246)	(9,611,756)	(23,076,058)	(32,687,814)
TOTAL ACCUMULATED DEPRECIATION			(415,976,105)	(748,112,265)	(1,164,088,370)	(255,458,137)	(487,739,339)	(743,197,476)	(160,517,968)	(260,372,926)	(420,890,894)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,877,090)	(7,877,090)	0	(5,120,896)	(5,120,896)	0	(2,756,194)	(2,756,194)
E-AAMT		Distribution-Franchises/Misc Intangibles	(116,493)	0	(116,493)	(116,493)	0	(116,493)	0	0	0
E-AAMT		General Plant - 303000	0	(190,214)	(190,214)	0	(126,564)	(126,564)	0	(63,650)	(63,650)
E-AAMT		Miscellaneous IT Intangible Plant - 3031XX	(820,316)	(19,652,809)	(20,473,125)	(808,564)	(13,167,382)	(13,975,946)	(11,752)	(6,485,427)	(6,497,179)
E-AAMT		General Plant - 390200, 396200	(120,874)	(183,720)	(304,594)	(117,279)	(123,092)	(240,371)	(3,595)	(60,628)	(64,223)
TOTAL ACCUMULATED AMORTIZATION			(1,057,683)	(27,903,833)	(28,961,516)	(1,042,336)	(18,537,934)	(19,580,270)	(15,347)	(9,365,899)	(9,381,246)
TOTAL ACCUMULATED DEPRAMORT			(417,033,788)	(776,016,098)	(1,193,049,886)	(256,500,473)	(506,277,273)	(762,777,746)	(160,533,315)	(269,738,825)	(430,272,140)
NET ELECTRIC UTILITY PLANT before DFIT			936,949,362	1,268,501,029	2,205,450,391	609,273,309	827,827,002	1,437,100,311	327,676,053	440,674,027	768,350,080
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(303,169)	(303,169)	0	(197,090)	(197,090)	0	(106,079)	(106,079)
12		ADFIT - Electric Plant In Service (282900)	0	(290,360,754)	(290,360,754)	0	(189,201,971)	(189,201,971)	0	(101,158,783)	(101,158,783)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(30,012,164)	(30,012,164)	0	(20,108,150)	(20,108,150)	0	(9,904,014)	(9,904,014)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(395,294)	(395,294)	0	(264,847)	(264,847)	0	(130,447)	(130,447)
1		ADFIT - LakeCDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,454,556)	(12,454,556)	0	(8,096,707)	(8,096,707)	0	(4,357,849)	(4,357,849)
1		ADFIT - CDA Settlement Costs (283333)	0	355,750	355,750	0	231,273	231,273	0	124,477	124,477
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,246,227)	(4,246,227)	0	(2,766,884)	(2,766,884)	0	(1,479,343)	(1,479,343)
TOTAL ACCUMULATED DFIT			0	(337,416,414)	(337,416,414)	0	(220,404,376)	(220,404,376)	0	(117,012,038)	(117,012,038)
NET ELECTRIC UTILITY PLANT			936,949,362	931,084,615	1,868,033,977	609,273,309	607,422,626	1,216,695,935	327,676,053	323,661,989	651,338,042
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio			100.000%			65.010%			34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio			100.000%			67.000%			33.000%
E-ALL	12	Net Electric Plant (before DFIT)			100.000%			65.161%			34.839%
E-ALL	99	Not Allocated			0.000%			0.000%			0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-1A</b>
For Month Ended October 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	936,949,362	931,084,615	1,868,033,977	609,273,309	607,422,626	1,216,695,935	327,676,053	323,661,989	651,338,042
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	0	0	0	(906,285)	0	(906,285)	906,285	0	906,285
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(2,653,631)	0	(2,653,631)	(850,443)	0	(850,443)	(1,803,188)	0	(1,803,188)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,088,916	0	7,088,916	4,544,259	0	4,544,259	2,544,657	0	2,544,657
99	ADFIT - Kettle Falls Disallowed (190420)	287,154	0	287,154	287,154	0	287,154	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,197,084	0	1,197,084	0	0	0	1,197,084	0	1,197,084
99	ADFIT - Boulder Park Disallowed (190040)	491,021	0	491,021	0	0	0	491,021	0	491,021
99	Investment in WNP3 Exchange Power (124900, 124930)	14,393,538	0	14,393,538	14,393,538	0	14,393,538	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,586,773)	0	(2,586,773)	(2,586,773)	0	(2,586,773)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,083,842	0	1,083,842	1,083,842	0	1,083,842	0	0	0
99	CDA Lake Settlement - ID (186382)	215,534	0	215,534	0	0	0	215,534	0	215,534
99	ADFIT - CDA Lake Settlement - Direct (283382)	(454,783)	0	(454,783)	(379,346)	0	(379,346)	(75,437)	0	(75,437)
99	CDA CDR Fund - Direct (182324)	78,839	0	78,839	78,839	0	78,839	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	560,029	0	560,029	519,694	0	519,694	40,335	0	40,335
99	ADFIT - Spokane River Relicensing (283322)	(195,986)	0	(195,986)	(181,874)	0	(181,874)	(14,112)	0	(14,112)
99	Spokane River PM&Es (182323)	517,847	0	517,847	330,001	0	330,001	187,846	0	187,846
99	ADFIT - Spokane River PM&Es (283323)	(181,271)	0	(181,271)	(115,525)	0	(115,525)	(65,746)	0	(65,746)
99	Montana Riverbed Settlement (186360)	3,237,837	0	3,237,837	2,170,813	0	2,170,813	1,067,024	0	1,067,024
99	ADFIT - Montana Riverbed Settlement (283365)	(1,133,243)	0	(1,133,243)	(759,785)	0	(759,785)	(373,458)	0	(373,458)
99	Lancaster Generation (182312)	2,890,000	0	2,890,000	2,890,000	0	2,890,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,011,500)	0	(1,011,500)	(1,011,500)	0	(1,011,500)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	61,177	0	61,177	0	0	0	61,177	0	61,177
4	Customer Advances (252000)	(1,267,723)	0	(1,267,723)	(488,115)	0	(488,115)	(779,608)	0	(779,608)
99	Customer Deposits (235199)	(1,157,198)	0	(1,157,198)	(1,157,198)	0	(1,157,198)	0	0	0
C-WKC	Working Capital	9,495,212	7,740,121	17,235,333	9,495,212	0	9,495,212	0	7,740,121	7,740,121
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	23,565,393	7,740,121	31,305,514	23,219,782	0	23,219,782	345,611	7,740,121	8,085,732
	NET RATE BASE	960,514,755	938,824,736	1,899,339,491	632,493,091	607,422,626	1,239,915,717	328,021,664	331,402,110	659,423,774

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	642,364	642,364			642,364	642,364		417,601	417,601		224,763	224,763	
1	Hydro (ED-AN)	677,464	677,464			677,464	677,464		440,419	440,419		237,045	237,045	
1	Other (ED-AN)	777,137	777,137			777,137	777,137		505,217	505,217		271,920	271,920	
<b>Total Electric Production</b>		<b>2,096,965</b>	<b>2,096,965</b>			<b>2,096,965</b>	<b>2,096,965</b>		<b>1,363,237</b>	<b>1,363,237</b>		<b>733,728</b>	<b>733,728</b>	
<b>Electric Transmission</b>														
1	ED-AN	846,691	846,691			846,691	846,691		550,434	550,434		296,257	296,257	
<b>Total Electric Transmission</b>		<b>846,691</b>	<b>846,691</b>			<b>846,691</b>	<b>846,691</b>		<b>550,434</b>	<b>550,434</b>		<b>296,257</b>	<b>296,257</b>	
<b>Electric Distribution</b>														
	ED-ID	1,164,236	1,164,236			1,164,236	1,164,236					1,164,236	1,164,236	
	ED-WA	1,896,061	1,896,061			1,896,061	1,896,061		1,896,061	1,896,061				
<b>Total Electric Distribution</b>		<b>3,060,297</b>	<b>3,060,297</b>			<b>3,060,297</b>	<b>3,060,297</b>		<b>1,896,061</b>	<b>1,896,061</b>		<b>1,164,236</b>	<b>1,164,236</b>	
<b>Gas Underground Storage</b>														
	GD-AN	45,679		45,679										
	GD-OR	9,484		9,484										
<b>Total Gas Underground Storage</b>		<b>55,163</b>		<b>45,679</b>	<b>9,484</b>									
<b>Gas Distribution</b>														
	GD-AN	5,209		5,209										
	GD-ID	337,630		337,630										
	GD-WA	676,793		676,793										
	GD-OR	340,293		340,293										
<b>Total Gas Distribution</b>		<b>1,359,925</b>		<b>1,019,632</b>	<b>340,293</b>									
<b>General Plant</b>														
4	ED-AN	219,143	219,143			219,143	219,143		146,826	146,826		72,317	72,317	
	ED-ID	12,578	12,578		12,578	12,578	12,578				12,578		12,578	
	ED-WA	76,007	76,007		76,007	76,007	76,007	76,007	76,007	76,007				
7,4	CD-AA	1,197,864	866,606	232,398	98,860	866,606	866,606		580,626	580,626		285,980	285,980	
9,4	CD-AN	60,198	47,690	12,508		47,690	47,690		31,952	31,952		15,738	15,738	
9	CD-ID	21,795	17,266	4,529		17,266	17,266				17,266		17,266	
9	CD-WA	14,216	11,262	2,954		11,262	11,262	11,262	11,262	11,262				
8	GD-AA	13,164		9,257	3,907									
	GD-AN	3,086		3,086										
	GD-ID	4,033		4,033										
	GD-WA	18,418		18,418										
	GD-OR	21,268		21,268										
<b>Total General Plant</b>		<b>1,661,770</b>	<b>1,250,552</b>	<b>287,183</b>	<b>124,035</b>	<b>117,113</b>	<b>1,133,439</b>	<b>1,250,552</b>	<b>87,269</b>	<b>759,404</b>	<b>846,673</b>	<b>29,844</b>	<b>374,035</b>	<b>403,879</b>
<b>Total Depreciation Expense</b>		<b>9,080,811</b>	<b>7,254,505</b>	<b>1,352,494</b>	<b>473,812</b>	<b>3,177,410</b>	<b>4,077,095</b>	<b>7,254,505</b>	<b>1,983,330</b>	<b>2,673,075</b>	<b>4,656,405</b>	<b>1,194,080</b>	<b>1,404,020</b>	<b>2,598,100</b>

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	Production/Transmission Ratio	65.010%	34.990%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	67.000%	33.000%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%				

RESULTS OF OPERATIONS  
**ELECTRIC AMORTIZATION EXPENSE**  
 For Month Ended October 31, 2013  
 Average of Monthly Averages Basis

Report ID:  
**E-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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		49,754	49,754		26,779	26,779		
1	Misc Intangible Plt (303000)	ED-AN	7,386	7,386		7,386	7,386		4,802	4,802		2,584	2,584		
<b>Total Production/Transmission</b>			<b>83,919</b>	<b>83,919</b>		<b>83,919</b>	<b>83,919</b>		<b>54,556</b>	<b>54,556</b>		<b>29,363</b>	<b>29,363</b>		
<b>Distribution</b>															
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013	2,013		2,013					
	Misc Intangible Plt (303000)	ED-WA	237	237		237	237	237		237					
<b>Total Distribution</b>			<b>2,250</b>	<b>2,250</b>		<b>2,250</b>	<b>2,250</b>	<b>2,250</b>		<b>2,250</b>					
<b>General Plant - 303000</b>															
7,4		CD-AA	23,884	17,279	4,634	1,971	17,279		11,577	11,577		5,702	5,702		
9,1		CD-AN	812	643	169		643		418	418		225	225		
		GD-ID	338		338										
		GD-WA	1,984		1,984										
		GD-OR	648			648									
<b>Total General Plant - 303000</b>			<b>27,666</b>	<b>17,922</b>	<b>7,125</b>	<b>2,619</b>	<b>17,922</b>		<b>11,995</b>	<b>11,995</b>		<b>5,927</b>	<b>5,927</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	781,101	565,095	151,542	64,464	565,095		378,614	378,614		186,481	186,481		
9,4		CD-AN	848	672	176		672		450	450		222	222		
9,4		CD-ID	894	708	186		708	708			708		708		
4		ED-AN	16,177	16,177			16,177		10,839	10,839		5,338	5,338		
		ED-ID	396	396			396				396		396		
		ED-WA	46,764	46,764			46,764	46,764		46,764			46,764		
8		GD-AA	36,795		25,874	10,921									
		GD-AN	196		196										
		GD-OR	21			21									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>883,192</b>	<b>629,812</b>	<b>177,974</b>	<b>75,406</b>	<b>47,868</b>	<b>581,944</b>	<b>629,812</b>	<b>46,764</b>	<b>389,903</b>	<b>436,667</b>	<b>1,104</b>	<b>192,041</b>	<b>193,145</b>
<b>Gas Underground Storage</b>															
		GD-AN	19		19										
<b>Total Gas Underground Storage</b>			<b>19</b>		<b>19</b>										
<b>General Plant - 390200, 396200</b>															
7,4		CD-AA	2,404	1,740	466	198	1,740		1,166	1,166		574	574		
4		ED-AN	802	802			802		537	537		265	265		
		GD-OR	262			262									
<b>Total General Plant - 390200, 396200</b>			<b>3,468</b>	<b>2,542</b>	<b>466</b>	<b>460</b>	<b>2,542</b>		<b>1,703</b>	<b>1,703</b>		<b>839</b>	<b>839</b>		
<b>Total Amortization Expense</b>			<b>1,000,514</b>	<b>736,445</b>	<b>185,584</b>	<b>78,485</b>	<b>50,118</b>	<b>686,327</b>	<b>736,445</b>	<b>49,014</b>	<b>458,157</b>	<b>507,171</b>	<b>1,104</b>	<b>228,170</b>	<b>229,274</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 Production/Transmission Ratio	65.010%	34.990%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	67.000%	33.000%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-1A</b>
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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(283,689,458)	(283,689,458)			(283,689,458)	(283,689,458)		(184,426,517)	(184,426,517)		(99,262,941)	(99,262,941)	
1	Hydro (ED-AN)	(121,662,698)	(121,662,698)			(121,662,698)	(121,662,698)		(79,092,920)	(79,092,920)		(42,569,778)	(42,569,778)	
1	Other (ED-AN)	(83,086,833)	(83,086,833)			(83,086,833)	(83,086,833)		(54,014,750)	(54,014,750)		(29,072,083)	(29,072,083)	
<b>Total Electric Production</b>		<b>(488,438,989)</b>	<b>(488,438,989)</b>			<b>(488,438,989)</b>	<b>(488,438,989)</b>		<b>(317,534,187)</b>	<b>(317,534,187)</b>		<b>(170,904,802)</b>	<b>(170,904,802)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(189,745,829)	(189,745,829)			(189,745,829)	(189,745,829)		(123,353,763)	(123,353,763)		(66,392,066)	(66,392,066)	
<b>Total Electric Transmission</b>		<b>(189,745,829)</b>	<b>(189,745,829)</b>			<b>(189,745,829)</b>	<b>(189,745,829)</b>		<b>(123,353,763)</b>	<b>(123,353,763)</b>		<b>(66,392,066)</b>	<b>(66,392,066)</b>	
<b>Electric Distribution</b>														
	ED-ID	(150,906,212)	(150,906,212)			(150,906,212)	(150,906,212)					(150,906,212)	(150,906,212)	
	ED-WA	(241,250,280)	(241,250,280)			(241,250,280)	(241,250,280)		(241,250,280)	(241,250,280)				
<b>Total Electric Distribution</b>		<b>(392,156,492)</b>	<b>(392,156,492)</b>			<b>(392,156,492)</b>	<b>(392,156,492)</b>		<b>(241,250,280)</b>	<b>(241,250,280)</b>		<b>(150,906,212)</b>	<b>(150,906,212)</b>	
<b>Gas Underground Storage</b>														
	GD-AN	(12,806,562)		(12,806,562)										
	GD-OR	(491,135)		(491,135)										
<b>Total Gas Underground Storage</b>		<b>(13,297,697)</b>		<b>(12,806,562)</b>	<b>(491,135)</b>									
<b>Gas Distribution</b>														
	GD-AN	(1,493,071)		(1,493,071)										
	GD-ID	(54,847,024)		(54,847,024)										
	GD-WA	(109,357,650)		(109,357,650)										
	GD-OR	(89,042,018)		(89,042,018)										
<b>Total Gas Distribution</b>		<b>(284,739,763)</b>		<b>(165,697,745)</b>	<b>(89,042,018)</b>									
<b>General Plant</b>														
4	ED-AN	(36,110,138)	(36,110,138)				(36,110,138)		(24,193,792)	(24,193,792)		(11,916,346)	(11,916,346)	
	ED-ID	(5,907,754)	(5,907,754)			(5,907,754)	(5,907,754)				(5,907,754)		(5,907,754)	
	ED-WA	(12,344,556)	(12,344,556)			(12,344,556)	(12,344,556)		(12,344,556)	(12,344,556)				
7,4	CD-AA	(34,743,928)	(25,135,842)	(6,740,670)	(2,867,416)		(25,135,842)		(16,841,014)	(16,841,014)		(8,294,828)	(8,294,828)	
9,4	CD-AN	(10,958,543)	(8,681,467)	(2,277,076)			(8,681,467)		(5,816,583)	(5,816,583)		(2,864,884)	(2,864,884)	
9	CD-ID	(4,675,530)	(3,704,002)	(971,528)		(3,704,002)	(3,704,002)				(3,704,002)		(3,704,002)	
9	CD-WA	(2,352,029)	(1,863,301)	(488,728)		(1,863,301)	(1,863,301)		(1,863,301)	(1,863,301)				
8	GD-AA	(1,442,035)		(1,014,039)	(427,996)									
	GD-AN	(1,496,683)		(1,496,683)										
	GD-ID	(1,160,244)		(1,160,244)										
	GD-WA	(2,896,100)		(2,896,100)										
	GD-OR	(3,822,077)		(3,822,077)										
<b>Total General Plant</b>		<b>(117,909,617)</b>	<b>(93,747,060)</b>	<b>(17,045,068)</b>	<b>(7,117,489)</b>	<b>(23,819,613)</b>	<b>(69,927,447)</b>	<b>(93,747,060)</b>	<b>(14,207,857)</b>	<b>(46,851,389)</b>	<b>(61,069,246)</b>	<b>(9,611,756)</b>	<b>(23,076,068)</b>	<b>(32,687,814)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,456,288,387)</b>	<b>(1,164,088,370)</b>	<b>(195,549,375)</b>	<b>(96,650,642)</b>	<b>(415,976,105)</b>	<b>(748,112,265)</b>	<b>(1,164,088,370)</b>	<b>(255,458,137)</b>	<b>(487,739,339)</b>	<b>(743,197,476)</b>	<b>(160,517,968)</b>	<b>(260,372,926)</b>	<b>(420,890,894)</b>

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	Production/Transmission Ratio	65.010%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	67.000%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			33.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-1A</b>
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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>Production/Transmission</b>																
1	Franchises (302000) ED-AN	(7,194,819)	(7,194,819)			(7,194,819)	(7,194,819)		(4,677,352)	(4,677,352)		(2,517,467)	(2,517,467)			
1	Misc Intangible PIt (303000) ED-AN	(682,271)	(682,271)			(682,271)	(682,271)		(443,544)	(443,544)		(238,727)	(238,727)			
<b>Total Production/Transmission</b>		<b>(7,877,090)</b>	<b>(7,877,090)</b>			<b>(7,877,090)</b>	<b>(7,877,090)</b>		<b>(5,120,896)</b>	<b>(5,120,896)</b>		<b>(2,756,194)</b>	<b>(2,756,194)</b>			
<b>Distribution</b>																
	Franchises (302000) ED-WA	(91,898)	(91,898)			(91,898)	(91,898)	(91,898)			(91,898)					
	Misc Intangible PIt (303000) ED-WA	(24,595)	(24,595)			(24,595)	(24,595)	(24,595)			(24,595)					
<b>Total Distribution</b>		<b>(116,493)</b>	<b>(116,493)</b>			<b>(116,493)</b>	<b>(116,493)</b>	<b>(116,493)</b>			<b>(116,493)</b>					
<b>General Plant - 303000</b>																
7,4	CD-AA	(201,793)	(145,989)	(39,150)	(16,654)		(145,989)		(97,813)	(97,813)		(48,176)	(48,176)			
9,1	CD-AN	(55,825)	(44,225)	(11,600)		(44,225)	(44,225)		(28,751)	(28,751)		(15,474)	(15,474)			
	GD-ID	(46,183)		(46,183)												
	GD-WA	(87,197)		(87,197)												
	GD-OR	(54,847)			(54,847)											
<b>Total General Plant - 303000</b>		<b>(445,845)</b>	<b>(190,214)</b>	<b>(184,130)</b>	<b>(71,501)</b>		<b>(190,214)</b>	<b>(190,214)</b>		<b>(126,564)</b>	<b>(126,564)</b>		<b>(63,650)</b>	<b>(63,650)</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
7,4	CD-AA	(26,409,450)	(19,106,181)	(5,123,697)	(2,179,572)		(19,106,181)	(19,106,181)		(12,801,141)	(12,801,141)		(6,305,040)	(6,305,040)		
9,4	CD-AN	(4,219)	(3,342)	(877)		(3,342)	(3,342)		(2,239)	(2,239)		(1,103)	(1,103)			
9	CD-ID	(5,363)	(4,249)	(1,114)		(4,249)	(4,249)				(4,249)		(4,249)			
4	ED-AN	(543,286)	(543,286)			(543,286)	(543,286)		(364,002)	(364,002)		(179,284)	(179,284)			
	ED-ID	(7,503)	(7,503)			(7,503)	(7,503)				(7,503)		(7,503)			
	ED-WA	(808,564)	(808,564)			(808,564)	(808,564)	(808,564)			(808,564)					
8	GD-AA	(1,134,707)		(797,926)	(336,781)											
	GD-AN	(9,290)		(9,290)												
	GD-OR	(932)			(932)											
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(28,923,314)</b>	<b>(20,473,125)</b>	<b>(5,932,904)</b>	<b>(2,517,285)</b>		<b>(820,316)</b>	<b>(19,652,809)</b>	<b>(20,473,125)</b>		<b>(808,564)</b>	<b>(13,167,382)</b>	<b>(13,975,946)</b>	<b>(11,752)</b>	<b>(6,485,427)</b>	<b>(6,497,179)</b>
<b>Gas Underground Storage</b>																
	GD-AN	(239,584)		(239,584)												
<b>Total Gas Underground Storage</b>		<b>(239,584)</b>		<b>(239,584)</b>												
<b>General Plant - 390200, 396200</b>																
7,4	CD-AA	(181,838)	(131,552)	(35,279)	(15,007)		(131,552)	(131,552)		(88,140)	(88,140)		(43,412)	(43,412)		
9	CD-ID	(4,538)	(3,595)	(943)		(3,595)	(3,595)				(3,595)		(3,595)			
9	CD-WA	(8,332)	(6,601)	(1,731)		(6,601)	(6,601)	(6,601)			(6,601)					
4	ED-AN	(52,168)	(52,168)			(52,168)	(52,168)		(34,952)	(34,952)		(17,216)	(17,216)			
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)			(110,678)					
	GD-WA	(1,863)		(1,863)												
	GD-OR	(51,733)			(51,733)											
<b>Total General Plant - 390200, 396200</b>		<b>(411,150)</b>	<b>(304,594)</b>	<b>(39,816)</b>	<b>(66,740)</b>		<b>(120,874)</b>	<b>(183,720)</b>	<b>(304,594)</b>		<b>(117,279)</b>	<b>(123,092)</b>	<b>(240,371)</b>	<b>(3,595)</b>	<b>(60,628)</b>	<b>(64,223)</b>
<b>Total Accumulated Amortization</b>		<b>(38,013,476)</b>	<b>(28,961,516)</b>	<b>(6,396,434)</b>	<b>(2,655,526)</b>		<b>(1,057,683)</b>	<b>(27,903,833)</b>	<b>(28,961,516)</b>		<b>(1,042,336)</b>	<b>(18,537,934)</b>	<b>(19,580,270)</b>	<b>(15,347)</b>	<b>(9,365,899)</b>	<b>(9,381,246)</b>

Allocation Ratios:		Jurisdiction -			Washington			Idaho				
Service -		Electric	Gas-North	Gas-South	1	Production/Transmission Ratio	65.010%	34.990%	8	Jurisdictional 4-Factor Ratio	67.000%	33.000%
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%								
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%								
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

Electric 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	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	704,242	0	704,242	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,939,110	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>6,725,130</b>	<b>386,513</b>	<b>708,653</b>	<b>3,108,652</b>	<b>4,203,818</b>	<b>574,973</b>	<b>90,851</b>	<b>826,151</b>	<b>1,491,975</b>	<b>704,242</b>	<b>325,095</b>	<b>1,029,337</b>
	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	
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	2,177,767	0	0	
99		GD-OR / AS	3,529,353	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	
7		CD-AA	71,178,255	0	0	51,494,621	51,494,621	0	0	13,809,293	13,809,293	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	
		<b>TOTAL ACCOUNT</b>	<b>105,530,419</b>	<b>6,523,220</b>	<b>6,491,971</b>	<b>62,564,149</b>	<b>75,579,340</b>	<b>3,644,715</b>	<b>1,150,396</b>	<b>15,752,274</b>	<b>20,547,385</b>	<b>3,529,353</b>	<b>5,874,341</b>	<b>9,403,694</b>
	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	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	470,176	0	0	0	0	0	0	330,628	330,628	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	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	
		<b>TOTAL ACCOUNT</b>	<b>60,244,504</b>	<b>2,523,543</b>	<b>25,699</b>	<b>43,010,368</b>	<b>45,559,610</b>	<b>0</b>	<b>2,898</b>	<b>10,308,815</b>	<b>10,311,713</b>	<b>4,373,181</b>	<b>4,373,181</b>	
	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	
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	
99		GD-OR / AS	2,947,339	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	
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	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	
		<b>TOTAL ACCOUNT</b>	<b>38,116,894</b>	<b>11,578,827</b>	<b>4,533,111</b>	<b>9,563,368</b>	<b>25,675,306</b>	<b>5,813,039</b>	<b>1,837,342</b>	<b>1,800,144</b>	<b>9,450,525</b>	<b>2,947,339</b>	<b>43,724</b>	<b>2,991,063</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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	0	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	913,406	0	913,406	
8		GD-AA	1,376,106	0	0	0	0	0	0	967,678	0	408,428	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	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	152,474	0	152,474	
8		GD-AA	82,554	0	0	0	0	0	0	58,052	0	24,502	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
	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	43,834	0	43,834	
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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct - Wa	Direct - Idaho	Allocated		Direct - Wa	Direct - Idaho	Allocated		Direct - Oregon	Allocated	Total
	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	0
99		GD-WA / ID / AN	1,142,074	0	0	0	0	590,021	458,634	93,419	1,142,074	0	0	0
99		GD-OR / AS	994,441	0	0	0	0	0	0	0	0	994,441	0	994,441
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	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	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	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	0
99		GD-WA / ID / AN	0	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	2,367
8		GD-AA	0	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	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	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:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
E-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

Electric 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:

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

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended October 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
E-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

Electric 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
<b>TOTAL</b>			<b>9,495,212</b>	<b>9,276,266</b>	<b>18,771,478</b>	<b>9,495,212</b>	<b>7,740,121</b>	<b>17,235,333</b>	<b>0</b>	<b>1,536,145</b>	<b>1,536,145</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%