

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

**AVISTA UTILITIES**

<b>Ref/Basis</b>	<b>Account</b>	<b>Description</b>	<b>System</b>	<b>Washington</b>	<b>Idaho</b>
G-OPS		Gas Net Operating Income (Loss)	6,306,076	4,015,329	2,290,747
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	6,306,076	4,015,329	2,290,747
G-APL		Gas Net Adjusted Rate Base	346,438,593	232,480,273	113,958,320
		<b>RATE OF RETURN</b>	<b>1.820%</b>	<b>1.727%</b>	<b>2.010%</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.

<b>RESULTS OF OPERATIONS</b>			<b>Report ID: G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>			
For Month Ended January 31, 2014			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2010 thru 12-31-2012	100.000%	70.270%	29.730%
2	Input	Number of Customers Percent	1-01-2014 thru 01-31-2014	228,659 100.000%	151,826 66.398%	76,833 33.602%
3	G-OPS	Direct Distribution Operating Expense Percent	1-01-2014 thru 01-31-2014	837,227 100.000%	589,724 70.438%	247,503 29.562%
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013			
		Direct O & M Accounts 798 - 894		4,428,414	3,086,497	1,341,917
		Direct O & M Accounts 901 - 935		7,145,528	6,725,788	419,740
		Total		11,573,942	9,812,285	1,761,657
		Percentage		100.000%	84.779%	15.221%
		Direct Labor				
		Amount: Accounts 798 - 894		7,184,224	4,915,658	2,268,566
		Amount: Accounts 901 - 935		2,925,452	2,275,129	650,323
		Total		10,109,676	7,190,787	2,918,889
		Percentage		100.000%	71.128%	28.872%
		Total Number of Customers		228,433	151,676	76,757
		Percentage		100.000%	66.398%	33.602%
		Total Direct Plant		342,298,034	227,409,225	114,888,809
		Percentage		100.000%	66.436%	33.564%
4		Total Four Factor Allocators		400.000%	288.741%	111.259%
		Percent		100.000%	72.185%	27.815%

<b>RESULTS OF OPERATIONS</b>	<b>Report ID: G-ALL-1A</b>
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For Month Ended January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased	<b>1-01-2014 thru 01-31-2014</b>	<b>40,256,991</b>	<b>28,493,899</b>	<b>11,763,092</b>	
		Percent		<b>100.000%</b>	<b>70.780%</b>	<b>29.220%</b>	
7	Input	Elec/Gas North/Oregon 4-Factor	<b>01-01-2013 thru 12-31-2013</b>	<b>Total</b>	<b>Electric</b>	<b>Gas North</b>	<b>Oregon Gas</b>
		Direct O & M Accts 500 - 894		<b>68,495,470</b>	<b>58,058,286</b>	<b>6,367,532</b>	<b>4,069,652</b>
		Direct O & M Accts 901 - 935		<b>36,950,340</b>	<b>26,569,475</b>	<b>7,224,117</b>	<b>3,156,748</b>
		Direct O & M Accts 901 - 905 Utility 9 Only		<b>4,724,966</b>	<b>3,236,437</b>	<b>1,488,529</b>	<b>XXXXXX</b>
		Adjustments		<b>0</b>			
		<b>Total</b>		<b>110,170,776</b>	<b>87,864,198</b>	<b>15,080,178</b>	<b>7,226,400</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>79.753%</b>	<b>13.688%</b>	<b>6.559%</b>
		Direct Labor Accts 500 - 894		<b>67,800,135</b>	<b>51,352,909</b>	<b>11,789,527</b>	<b>4,657,699</b>
		Direct Labor Accts 901 - 935		<b>5,560,307</b>	<b>3,408,229</b>	<b>269,466</b>	<b>1,882,612</b>
		Direct Labor Accts 901 - 905 Utility 9 Only		<b>10,134,217</b>	<b>6,671,977</b>	<b>3,462,240</b>	<b>XXXXXX</b>
		<b>Total</b>		<b>83,494,659</b>	<b>61,433,115</b>	<b>15,521,233</b>	<b>6,540,311</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>73.578%</b>	<b>18.589%</b>	<b>7.833%</b>
		Number of Customers at		<b>692,224</b>	<b>366,305</b>	<b>228,433</b>	<b>97,486</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>52.917%</b>	<b>33.000%</b>	<b>14.083%</b>
		Net Direct Plant		<b>2,661,279,881</b>	<b>2,100,079,490</b>	<b>372,868,631</b>	<b>188,331,760</b>
	<b>Percentage</b>	<b>100.000%</b>	<b>78.912%</b>	<b>14.011%</b>	<b>7.077%</b>		
	<b>Total Percentages</b>	<b>400.000%</b>	<b>285.160%</b>	<b>79.288%</b>	<b>35.552%</b>		
	<b>Average (CD AA)</b>	<b>100.000%</b>	<b>71.290%</b>	<b>19.822%</b>	<b>8.888%</b>		

<b>RESULTS OF OPERATIONS</b>	<b>Report ID: G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Month Ended January 31, 2014 Average of Monthly Averages Basis	

**AVISTA UTILITIES**

Input	Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		9,851,125	0	6,009,988	3,841,137
	Direct O & M Accts 901 - 935		10,008,419	0	6,964,929	3,043,490
	Direct O & M Accts 901 - 905 Utility 9 Only		1,488,529	0	1,488,529	XXXXXX
	<b>Total</b>		<b>21,348,073</b>	<b>0</b>	<b>14,463,446</b>	<b>6,884,627</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>67.751%</b>	<b>32.249%</b>
	 Direct Labor Accts 580 - 894		 12,458,854	 0	 8,930,624	 3,528,230
	Direct Labor Accts 901 - 935		1,855,548	0	232,337	1,623,211
	Direct Labor Accts 901 - 905 Utility 9 Only		3,462,240	0	3,462,240	XXXXXX
	<b>Total</b>		<b>17,776,642</b>	<b>0</b>	<b>12,625,201</b>	<b>5,151,441</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.021%</b>	<b>28.979%</b>
	 Number of Customers at		 325,919	 0	 228,433	 97,486
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.089%</b>	<b>29.911%</b>
	 Net Direct Plant		 552,816,448	 0	 365,235,362	 187,581,086
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>66.068%</b>	<b>33.932%</b>
	 Total Percentages		 400.000%	 0.000%	 274.929%	 125.071%
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.732%</b>	<b>31.268%</b>

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Input	Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		64,480,390	58,058,286	6,422,104	0
	Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805	0
	Adjustments		0	0	0	0
	<b>Total</b>		<b>98,276,670</b>	<b>84,627,761</b>	<b>13,648,909</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>86.112%</b>	<b>13.888%</b>	<b>0.000%</b>
	 Direct Labor Accts 580 - 894		 63,088,156	 51,352,909	 11,735,247	 0
	Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
	<b>Total</b>		<b>66,937,242</b>	<b>54,761,138</b>	<b>12,176,104</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>81.810%</b>	<b>18.190%</b>	<b>0.000%</b>

<b>RESULTS OF OPERATIONS</b>	<b>Report ID: G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
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**AVISTA UTILITIES**

Number of Customers at Percentage	<b>594,738</b>	<b>366,305</b>	<b>228,433</b>	<b>0</b>
	<b>100.000%</b>	<b>61.591%</b>	<b>38.409%</b>	<b>0.000%</b>
Net Direct Plant Percentage	<b>2,443,285,624</b>	<b>2,078,050,262</b>	<b>365,235,362</b>	<b>0</b>
	<b>100.000%</b>	<b>85.051%</b>	<b>14.949%</b>	<b>0.000%</b>
Total Percentages	<b>400.000%</b>	<b>314.564%</b>	<b>85.436%</b>	<b>0.000%</b>
Average (CD AN/ID/WA)	<b>100.000%</b>	<b>78.641%</b>	<b>21.359%</b>	<b>0.000%</b>

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<b>RESULTS OF OPERATIONS</b>	<b>Report ID: G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Month Ended January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	01-01-2013 thru 12-31-2013	100.000%	0.000%	80.700%	19.300%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	01-01-2013 thru 12-31-2013	250,528,153	173,901,125	76,627,028	
			100.000%	69.414%	30.586%	
11	Book Depreciation Percent	1-01-2014 thru 01-31-2014	1,360,695	924,614	436,081	
			100.000%	67.952%	32.048%	
12	Net Gas Plant (before DFTT) - AMA Percent	12-01-2013 thru 01-31-2014	406,041,465	273,694,968	132,346,497	
			100.000%	67.406%	32.594%	
13	G-PLT Net Gas General Plant - AMA Percent	12-01-2013 thru 01-31-2014	46,321,072	34,175,601	12,145,471	
			100.000%	73.780%	26.220%	
14	Net Allocated Schedule M's - AMA Percent	1-01-2014 thru 01-31-2014	-1,973,719	-1,330,218	-643,501	
			100.000%	67.397%	32.603%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

TS OF OPERATIONS	Report ID:
RATING STATEMENT	G-OPS-1A
h Ended January 31, 2014	
f Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUES</b>											
<b>SALES OF GAS:</b>											
99	480000	Residential	25,316,156	0	25,316,156	17,615,125	0	17,615,125	7,701,031	0	7,701,031
99	4812XX	Commercial - Firm & Interruptible	13,028,789	0	13,028,789	9,244,406	0	9,244,406	3,784,383	0	3,784,383
99	4813XX	Industrial-Firm	432,801	0	432,801	244,311	0	244,311	188,490	0	188,490
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	58,734	0	58,734	52,339	0	52,339	6,395	0	6,395
99	499XXX	Unbilled Revenue	(1,903,247)	0	(1,903,247)	(1,031,315)	0	(1,031,315)	(871,932)	0	(871,932)
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>36,933,233</b>	<b>0</b>	<b>36,933,233</b>	<b>26,124,866</b>	<b>0</b>	<b>26,124,866</b>	<b>10,808,367</b>	<b>0</b>	<b>10,808,367</b>
<b>OTHER OPERATING REVENUES:</b>											
99	483XXX	Sales for Resale	8,285,326	0	8,285,326	5,864,354	0	5,864,354	2,420,972	0	2,420,972
4	488000	Miscellaneous Service Revenues	2,082	0	2,082	1,326	0	1,326	756	0	756
99	489300	Transportation For Others	472,043	0	472,043	435,809	0	435,809	36,234	0	36,234
99	493000	Rent from Gas Property	198	0	198	198	0	198	0	0	0
4	495000	Other Gas Revenues	504,340	13,142	517,482	358,240	9,487	367,727	146,100	3,655	149,755
99	496100	Provision for Rate Refund	(1,569)	0	(1,569)	0	0	0	(1,569)	0	(1,569)
<b>TOTAL OTHER OPERATING REVENUES</b>			<b>9,262,420</b>	<b>13,142</b>	<b>9,275,562</b>	<b>6,659,927</b>	<b>9,487</b>	<b>6,669,414</b>	<b>2,602,493</b>	<b>3,655</b>	<b>2,606,148</b>
<b>TOTAL GAS REVENUES</b>			<b>46,195,653</b>	<b>13,142</b>	<b>46,208,795</b>	<b>32,784,793</b>	<b>9,487</b>	<b>32,794,280</b>	<b>13,410,860</b>	<b>3,655</b>	<b>13,414,515</b>
<b>PRODUCTION EXPENSES:</b>											
G-804	804/805	City Gate Purchases	24,909,869	0	24,909,869	17,763,771	0	17,763,771	7,146,098	0	7,146,098
99	808XXX	Net Natural Gas Storage Transactions	3,116,506	0	3,116,506	2,205,863	0	2,205,863	910,643	0	910,643
99	811000	Gas Used for Products Extraction	(124,812)	0	(124,812)	(88,342)	0	(88,342)	(36,470)	0	(36,470)
10	813000	Other Gas Expenses	0	103,158	103,158	0	71,606	71,606	0	31,552	31,552
99	813010	Gas Technology Institute (GTI) Expenses	17,332	0	17,332	12,628	0	12,628	4,704	0	4,704
<b>TOTAL PRODUCTION EXPENSES</b>			<b>27,918,895</b>	<b>103,158</b>	<b>28,022,053</b>	<b>19,893,920</b>	<b>71,606</b>	<b>19,965,526</b>	<b>8,024,975</b>	<b>31,552</b>	<b>8,056,527</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>											
1	814000	Supervision & Engineering	0	2,363	2,363	0	1,660	1,660	0	703	703
1	824000	Other Expenses	0	69,407	69,407	0	48,772	48,772	0	20,635	20,635
1	837000	Other Equipment	0	61,101	61,101	0	42,936	42,936	0	18,165	18,165
<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>			<b>0</b>	<b>132,871</b>	<b>132,871</b>	<b>0</b>	<b>93,368</b>	<b>93,368</b>	<b>0</b>	<b>39,503</b>	<b>39,503</b>
G-DEPX		Depreciation Expense- Underground Storage	0	46,163	46,163	0	32,439	32,439	0	13,724	13,724
G-AMTX		Amortization Expense- Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	18,718	18,718	0	13,153	13,153	0	5,565	5,565
<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES</b>			<b>0</b>	<b>64,900</b>	<b>64,900</b>	<b>0</b>	<b>45,605</b>	<b>45,605</b>	<b>0</b>	<b>19,295</b>	<b>19,295</b>
<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>			<b>0</b>	<b>197,771</b>	<b>197,771</b>	<b>0</b>	<b>138,973</b>	<b>138,973</b>	<b>0</b>	<b>58,798</b>	<b>58,798</b>

TS OF OPERATIONS	Report ID:
RATING STATEMENT	G-OPS-1A
h Ended January 31, 2014	
f Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION</b>											
3	870000	Supervision & Engineering	23,439	89,677	113,116	17,109	63,167	80,276	6,330	26,510	32,840
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	129,486	83,129	212,615	98,585	58,554	157,139	30,901	24,575	55,476
3	875000	Measuring & Reg Sta Exp-General	16,431	0	16,431	11,760	0	11,760	4,671	0	4,671
3	876000	Measuring & Reg Sta Exp-Industrial	(43)	0	(43)	(43)	0	(43)	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	14,201	0	14,201	(51)	0	(51)	14,252	0	14,252
3	878000	Meter & House Regulator Expenses	40,295	0	40,295	33,739	0	33,739	6,556	0	6,556
3	879000	Customer Installation Expenses	116,826	5,338	122,164	71,523	3,760	75,283	45,303	1,578	46,881
3	880000	Other Expenses	149,705	51,999	201,704	95,268	36,627	131,895	54,437	15,372	69,809
3	881000	Rents	0	1,804	1,804	0	1,271	1,271	0	533	533
<b>MAINTENANCE</b>											
3	885000	Supervision & Engineering	13,368	0	13,368	2,798	0	2,798	10,570	0	10,570
3	887000	Mains	119,981	0	119,981	92,855	0	92,855	27,126	0	27,126
3	889000	Measuring & Reg Sta Exp-General	1,856	0	1,856	4,461	0	4,461	(2,605)	0	(2,605)
3	890000	Measuring & Reg Sta Exp-Industrial	12,344	0	12,344	8,838	0	8,838	3,506	0	3,506
3	891000	Measuring & Reg Sta Exp-City Gate	7,448	0	7,448	3,574	0	3,574	3,874	0	3,874
3	892000	Services	113,637	1,902	115,539	91,329	1,340	92,669	22,308	562	22,870
3	893000	Meters & House Regulators	78,211	65,280	143,491	57,937	45,982	103,919	20,274	19,298	39,572
3	894000	Other Equipment	42	14,878	14,920	42	10,480	10,522	0	4,398	4,398
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			<b>837,227</b>	<b>314,007</b>	<b>1,151,234</b>	<b>589,724</b>	<b>221,181</b>	<b>810,905</b>	<b>247,503</b>	<b>92,826</b>	<b>340,329</b>
G-DEPX		Depreciation Expense-Distribution	1,030,882	5,208	1,036,090	687,824	3,686	691,510	343,058	1,522	344,580
G-OTX		Taxes Other Than FIT	2,670,493	0	2,670,493	2,274,211	0	2,274,211	396,282	0	396,282
<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>			<b>3,701,375</b>	<b>5,208</b>	<b>3,706,583</b>	<b>2,962,035</b>	<b>3,686</b>	<b>2,965,721</b>	<b>739,340</b>	<b>1,522</b>	<b>740,862</b>
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>4,538,602</b>	<b>319,215</b>	<b>4,857,817</b>	<b>3,551,759</b>	<b>224,867</b>	<b>3,776,626</b>	<b>986,843</b>	<b>94,348</b>	<b>1,081,191</b>
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	19,430	19,430	0	12,901	12,901	0	6,529	6,529
2	902000	Meter Reading Expenses	159,625	6,177	165,802	143,596	4,101	147,697	16,029	2,076	18,105
G-903	903XXX	Customer Records & Collection Expenses	80,504	367,680	448,184	61,156	244,132	305,288	19,348	123,548	142,896
2	904000	Uncollectible Accounts	0	143,000	143,000	0	94,949	94,949	0	48,051	48,051
2	905000	Misc Customer Accounts	0	13,617	13,617	0	9,041	9,041	0	4,576	4,576
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>240,129</b>	<b>549,904</b>	<b>790,033</b>	<b>204,752</b>	<b>365,124</b>	<b>569,876</b>	<b>35,377</b>	<b>184,780</b>	<b>220,157</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	899,655	17,383	917,038	896,094	11,542	907,636	3,561	5,841	9,402
2	909000	Advertising	0	25,093	25,093	0	16,661	16,661	0	8,432	8,432
2	910000	Misc Customer Service & Info Exp	0	12,584	12,584	0	8,356	8,356	0	4,228	4,228
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>899,655</b>	<b>55,060</b>	<b>954,715</b>	<b>896,094</b>	<b>36,559</b>	<b>932,653</b>	<b>3,561</b>	<b>18,501</b>	<b>22,062</b>



TS OF OPERATIONS		Report ID:
RATING STATEMENT		G-OPS-1A
h Ended January 31, 2014		
f Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<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	8,486	568,567	577,053	5,183	410,420	415,603	3,303	158,147	161,450
4	921000	Office Supplies & Expenses	5	92,643	92,648	5	66,874	66,879	0	25,769	25,769
4	922000	Admin. Expenses Transferred - Credit	0	(1,227)	(1,227)	0	(886)	(886)	0	(341)	(341)
4	923000	Outside Services Employed	0	173,585	173,585	0	125,302	125,302	0	48,283	48,283
4	924000	Property Insurance Premium	0	26,173	26,173	0	18,893	18,893	0	7,280	7,280
4	925XXX	Injuries and Damages	0	48,243	48,243	0	34,824	34,824	0	13,419	13,419
4	926XXX	Employee Pensions and Benefits	0	11,974	11,974	0	8,643	8,643	0	3,331	3,331
4	928000	Regulatory Commission Expenses	97,828	10,184	108,012	83,169	7,351	90,520	14,659	2,833	17,492
4	930000	Miscellaneous General Expenses	6,665	206,687	213,352	3,264	149,197	152,461	3,401	57,490	60,891
4	931000	Rents	707	14,191	14,898	707	10,244	10,951	0	3,947	3,947
4	935000	Maintenance of General Plant	37,986	153,906	191,892	30,209	111,097	141,306	7,777	42,809	50,586
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>151,677</b>	<b>1,304,926</b>	<b>1,456,603</b>	<b>122,537</b>	<b>941,959</b>	<b>1,064,496</b>	<b>29,140</b>	<b>362,967</b>	<b>392,107</b>
G-DEPX		Depreciation Expense-General Plant	29,553	248,890	278,443	21,004	179,662	200,666	8,549	69,228	77,777
G-AMTX		Amortization Expense - General Plant - 303000	2,322	4,908	7,230	1,984	3,543	5,527	338	1,365	1,703
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	191	194,876	195,067	0	140,672	140,672	191	54,204	54,395
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	477	477	0	344	344	0	133	133
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	(23,825)	0	(23,825)	(23,825)	0	(23,825)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	0	0	0	0	0	0	0	0	0
<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>			<b>8,241</b>	<b>449,151</b>	<b>457,392</b>	<b>(837)</b>	<b>324,221</b>	<b>323,384</b>	<b>9,078</b>	<b>124,930</b>	<b>134,008</b>
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>159,918</b>	<b>1,754,077</b>	<b>1,913,995</b>	<b>121,700</b>	<b>1,266,180</b>	<b>1,387,880</b>	<b>38,218</b>	<b>487,897</b>	<b>526,115</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>33,757,199</b>	<b>2,979,185</b>	<b>36,736,384</b>	<b>24,668,225</b>	<b>2,103,309</b>	<b>26,771,534</b>	<b>9,088,974</b>	<b>875,876</b>	<b>9,964,850</b>
<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>					<b>9,472,411</b>			<b>6,022,746</b>			<b>3,449,665</b>
G-FIT		FEDERAL INCOME TAX			3,066,594			2,025,479			1,041,115
G-FIT		DEFERRED FEDERAL INCOME TAX			102,574			(16,285)			118,859
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(2,833)			(1,777)			(1,056)
<b>GAS NET OPERATING INCOME (LOSS)</b>					<b>6,306,076</b>			<b>4,015,329</b>			<b>2,290,747</b>

STATE OF OPERATIONS	Report ID:
RATING STATEMENT	G-OPS-1A
As of January 31, 2014	
of 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%			70.270%				29.730%
G-ALL	2	Number of Customers		100.000%			66.398%				33.602%
G-ALL	3	Direct Distribution Operating Expense		100.000%			70.438%				29.562%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			72.185%				27.815%
G-ALL	10	Actual Annual Throughput		100.000%			69.414%				30.586%
G-ALL	99	Not Allocated		0.000%			0.000%				0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	19,299,338	0	19,299,338	13,657,103	0	13,657,103	5,642,235	0	5,642,235
1	804001	Pipeline Demand Costs	2,346,472	0	2,346,472	1,648,866	0	1,648,866	697,606	0	697,606
1	804002	Transport Variable Charges	105,721	0	105,721	74,290	0	74,290	31,431	0	31,431
6	804010	Gas Costs - Fixed Hedge	48,631	0	48,631	34,421	0	34,421	14,210	0	14,210
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	27,293	0	27,293	19,318	0	19,318	7,975	0	7,975
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	156,232	0	156,232	110,581	0	110,581	45,651	0	45,651
6	804700	Gas Costs - Offsystem Bookout	27,169	0	27,169	19,230	0	19,230	7,939	0	7,939
6	804711	Gas Costs - Offsystem Bookout Offset	(27,169)	0	(27,169)	(19,230)	0	(19,230)	(7,939)	0	(7,939)
6	804730	Gas Costs - Intracompany LDC Gas	1,865,557	0	1,865,557	1,320,441	0	1,320,441	545,116	0	545,116
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	148,830	0	148,830	147,073	0	147,073	1,757	0	1,757
99	805111	Amortize ID Holdback	(174,295)	0	(174,295)	0	0	0	(174,295)	0	(174,295)
99	805120	Gas Expense - Rate Deferrals	1,086,090	0	1,086,090	751,678	0	751,678	334,412	0	334,412
		TOTAL PURCHASED GAS COSTS	24,909,869	0	24,909,869	17,763,771	0	17,763,771	7,146,098	0	7,146,098

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	70.780%	29.220%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	<b>Report ID:</b>
<b>ALLOCATION OF ACCOUNT 903</b>	<b>G-903-1A</b>
For Month Ended January 31, 2014	
Average of Monthly Averages Basis	

**AVISTA UTILITIES**

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	80,504	367,680	448,184	61,156	244,132	305,288	19,348	123,548	142,896
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
<b>Total Account 903</b>			<b>80,504</b>	<b>367,680</b>	<b>448,184</b>	<b>61,156</b>	<b>244,132</b>	<b>305,288</b>	<b>19,348</b>	<b>123,548</b>	<b>142,896</b>

**ALLOCATION RATIOS:**

G-ALL	2	Number of Customers	100.000%	66.398%	33.602%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.406%	32.594%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	15,466	17,383	32,849	11,905	11,542	23,447	3,561	5,841	9,402
99	908600	Public Purpose Tariff Rider Expense Offset	932,613	0	932,613	932,613	0	932,613	0	0	0
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(48,424)	0	(48,424)	(48,424)	0	(48,424)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
<b>Total Account 908</b>			<b>899,655</b>	<b>17,383</b>	<b>917,038</b>	<b>896,094</b>	<b>11,542</b>	<b>907,636</b>	<b>3,561</b>	<b>5,841</b>	<b>9,402</b>

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.398%	33.602%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

**AVISTA UTILITIES**

<b>Ref/Basis</b>	<b>Description</b>	<b>System</b>	<b>Washington</b>	<b>Idaho</b>
	<b>Debt</b>			
1	Capital Structure - Debt Ratio		53.83%	53.83%
2	Cost of Debt		5.514%	5.582%
	<b>Total Cost of Debt</b>		<b>2.968%</b>	<b>3.005%</b>
	<b>Total Weighted Cost</b>		<b>2.968%</b>	<b>3.005%</b>
G-APL	Net Rate Base	346,438,593	232,480,273	113,958,320
	<b>Interest Deduction for FIT Calculation</b>	<b>10,324,463</b>	<b>6,900,015</b>	<b>3,424,448</b>
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID: G-FIT-1A	AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS					
For Month Ended January 31, 2014					
Average of Monthly Averages Basis					
Ref/Basis	Description	System	Washington	Idaho	
	<b>Calculation of Taxable Operating Income:</b>				
G-OPS	Operating Revenue	46,208,795	32,794,280	13,414,515	
G-OPS	Operating & Maintenance Expense	32,507,509	23,436,824	9,070,685	
G-OPS	Book Deprec/Amort and Reg Amortizations	1,539,664	1,047,346	492,318	
G-OTX	Taxes Other than FIT	2,689,211	2,287,364	401,847	
	Net Operating Income Before FIT	9,472,411	6,022,746	3,449,665	
G-INT	Less: Interest Expense	860,372	575,001	285,371	
G-SCM	Schedule M Adjustments	149,659	339,339	(189,680)	
	Taxable Net Operating Income	8,761,698	5,787,084	2,974,614	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	3,066,594	2,025,479	1,041,115	
G-DTE	Deferred FIT	102,574	(16,285)	118,859	
99	411400 Amortized Investment Tax Credit	(2,833)	(1,777)	(1,056)	
	Total FIT/Deferred FIT & ITC	3,166,335	2,007,417	1,158,918	

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-SCM-1A</b>
<b>GAS SCHEDULE M ITEMS</b>	
For Month Ended January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,062,948	500,540	1,563,488	710,812	360,357	1,071,169	352,136	140,183	492,319
12	997001	Contributions In Aid of Construction	0	4,957	4,957	0	3,341	3,341	0	1,616	1,616
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	(33,275)	(33,275)	0	(24,020)	(24,020)	0	(9,255)	(9,255)
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	1,060,625	0	1,060,625	898,751	0	898,751	161,874	0	161,874
4	997015	Airplane Lease Payments	0	9,502	9,502	0	6,859	6,859	0	2,643	2,643
12	997016	Redemption Expense Amortization	0	31,118	31,118	0	20,975	20,975	0	10,143	10,143
4	997020	FAS87 Current Pension Accrual	0	186,451	186,451	0	134,590	134,590	0	51,861	51,861
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(23,839)	0	(23,839)	(23,839)	0	(23,839)	0	0	0
12	997032	Interest Rate Swaps	0	9,751	9,751	0	6,573	6,573	0	3,178	3,178
4	997033	DSM Tariff Rider	70,499	42	70,541	132,259	30	132,289	(61,760)	12	(61,748)
12	997048	AFUDC	0	(24,241)	(24,241)	0	(16,340)	(16,340)	0	(7,901)	(7,901)
11	997049	Tax Depreciation	0	(2,244,593)	(2,244,593)	0	(1,525,246)	(1,525,246)	0	(719,347)	(719,347)
1	997055	Deferred Gas Exchange	0	(500,000)	(500,000)	0	(351,350)	(351,350)	0	(148,650)	(148,650)
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	(48,424)	0	(48,424)	(48,424)	0	(48,424)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	121,367	121,367	0	82,471	82,471	0	38,896	38,896
4	997081	Deferred Compensation	0	(16,035)	(16,035)	0	(11,575)	(11,575)	0	(4,460)	(4,460)
4	997082	Meal Disallowances	0	6,307	6,307	0	4,553	4,553	0	1,754	1,754
4	997083	Paid Time Off	0	(76,609)	(76,609)	0	(55,300)	(55,300)	0	(21,309)	(21,309)
2	997084	Customer Uncollectibles	0	50,999	50,999	0	33,862	33,862	0	17,137	17,137
99	997098	Provision for Rate Refund	1,569	0	1,569	0	0	0	1,569	0	1,569
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>2,123,378</b>	<b>(1,973,719)</b>	<b>149,659</b>	<b>1,669,559</b>	<b>(1,330,220)</b>	<b>339,339</b>	<b>453,819</b>	<b>(643,499)</b>	<b>(189,680)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers	100.000%	66.398%	33.602%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	70.780%	29.220%
G-ALL	11	Book Depreciation	100.000%	67.952%	32.048%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.406%	32.594%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	459,149	309,453	149,696
99	410100	Deferred Federal Income Tax Exp	(388,099)	(352,510)	(35,589)
		<b>SUBTOTAL</b>	<b>71,050</b>	<b>(43,057)</b>	<b>114,107</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	14,576	9,824	4,752
99	411100	Deferred Federal Income Tax Exp	16,948	16,948	0
		<b>SUBTOTAL</b>	<b>31,524</b>	<b>26,772</b>	<b>4,752</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>102,574</b>	<b>(16,285)</b>	<b>118,859</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.397%	32.603%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>
For Month Ended January 31, 2014
Average of Monthly Averages Basis

Report ID: <b>G-OTX-1A</b>
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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>UNDERGROUND STORAGE</b>									
1	408190	R&P Property Tax - Storage	0	18,718	18,718	0	13,153	13,153	0	5,565	5,565
		<b>TOTAL UNDERGROUND STORAGE TAX</b>	<b>0</b>	<b>18,718</b>	<b>18,718</b>	<b>0</b>	<b>13,153</b>	<b>13,153</b>	<b>0</b>	<b>5,565</b>	<b>5,565</b>
		<b>DISTRIBUTION</b>									
99	408110	State Excise Tax	1,056,214	0	1,056,214	1,056,214	0	1,056,214	0	0	0
99	408120	Municipal Occupation & License Tax	1,228,583	0	1,228,583	1,016,006	0	1,016,006	212,577	0	212,577
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	313,988	0	313,988	201,991	0	201,991	111,997	0	111,997
99	409100	State Income Tax	71,708	0	71,708	0	0	0	71,708	0	71,708
		<b>TOTAL DISTRIBUTION TAX</b>	<b>2,670,493</b>	<b>0</b>	<b>2,670,493</b>	<b>2,274,211</b>	<b>0</b>	<b>2,274,211</b>	<b>396,282</b>	<b>0</b>	<b>396,282</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>2,670,493</b>	<b>18,718</b>	<b>2,689,211</b>	<b>2,274,211</b>	<b>13,153</b>	<b>2,287,364</b>	<b>396,282</b>	<b>5,565</b>	<b>401,847</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
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<b>RESULTS OF OPERATIONS</b>	<b>Report ID: G-PLT-1A</b>
<b>GAS UTILITY PLANT</b>	
For Month Ended January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>PLANT IN SERVICE</b>									
		<b>INTANGIBLE PLANT:</b>									
4	303000	Misc Intangible Plant (303000)	1,146,018	893,648	2,039,666	964,981	645,080	1,610,061	181,037	248,568	429,605
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	12,640,463	12,651,922	0	9,124,518	9,124,518	11,459	3,515,945	3,527,404
		<b>TOTAL INTANGIBLE PLANT</b>	<b>1,157,477</b>	<b>13,534,111</b>	<b>14,691,588</b>	<b>964,981</b>	<b>9,769,598</b>	<b>10,734,579</b>	<b>192,496</b>	<b>3,764,513</b>	<b>3,957,009</b>
		<b>UNDERGROUND STORAGE PLANT:</b>									
1	350XXX	Land & Land Rights	0	466,805	466,805	0	328,024	328,024	0	138,781	138,781
1	351XXX	Structures & Improvements	0	1,506,896	1,506,896	0	1,058,896	1,058,896	0	448,000	448,000
1	352XXX	Wells	0	18,447,071	18,447,071	0	12,962,757	12,962,757	0	5,484,314	5,484,314
1	353000	Lines	0	1,044,477	1,044,477	0	733,954	733,954	0	310,523	310,523
1	354000	Compressor Station Equipment	0	11,634,120	11,634,120	0	8,175,296	8,175,296	0	3,458,824	3,458,824
1	355000	Measuring & Regulating Equipment	0	301,164	301,164	0	211,628	211,628	0	89,536	89,536
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,622,268	1,622,268	0	1,139,968	1,139,968	0	482,300	482,300
		<b>TOTAL UNDERGROUND STORAGE PLANT</b>	<b>0</b>	<b>35,426,514</b>	<b>35,426,514</b>	<b>0</b>	<b>24,894,212</b>	<b>24,894,212</b>	<b>0</b>	<b>10,532,302</b>	<b>10,532,302</b>
		<b>DISTRIBUTION PLANT:</b>									
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	169,993	0	169,993	106,858	0	106,858	63,135	0	63,135
6	375000	Structures & Improvements	852,119	21,450	873,569	584,093	15,182	599,275	268,026	6,268	274,294
6	376000	Mains	249,938,360	2,512,521	252,450,881	164,446,215	1,778,362	166,224,577	85,492,145	734,159	86,226,304
6	378000	Measuring & Reg Station Equip-General	5,324,690	57,440	5,382,130	3,229,873	40,656	3,270,529	2,094,817	16,784	2,111,601
6	379000	Measuring & Reg Station Equip-City Gate	6,043,663	0	6,043,663	1,883,642	0	1,883,642	4,160,021	0	4,160,021
6	380000	Services	162,550,690	0	162,550,690	110,861,107	0	110,861,107	51,689,583	0	51,689,583
6	381000	Meters	65,715,459	0	65,715,459	43,610,934	0	43,610,934	22,104,525	0	22,104,525
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	3,037,013	0	3,037,013	2,404,027	0	2,404,027	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>493,721,000</b>	<b>2,591,411</b>	<b>496,312,411</b>	<b>327,191,092</b>	<b>1,834,200</b>	<b>329,025,292</b>	<b>166,529,908</b>	<b>757,211</b>	<b>167,287,119</b>

<b>RESULTS OF OPERATIONS</b>	<b>Report ID: G-PLT-1A</b>
<b>GAS UTILITY PLANT</b>	
For Month Ended January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>GENERAL PLANT</b>									
4	389XXX	Land & Land Rights	671,090	844,463	1,515,553	577,703	609,576	1,187,279	93,387	234,887	328,274
4	390XXX	Structures & Improvements	4,877,028	17,266,612	22,143,640	3,674,823	12,463,904	16,138,727	1,202,205	4,802,708	6,004,913
4	391XXX	Office Furniture & Equipment	2,979	9,667,557	9,670,536	0	6,978,526	6,978,526	2,979	2,689,031	2,692,010
4	392XXX	Transportation Equipment	7,819,936	1,787,240	9,607,176	5,986,518	1,290,119	7,276,637	1,833,418	497,121	2,330,539
4	393000	Stores Equipment	152,556	471,129	623,685	114,607	340,084	454,691	37,949	131,045	168,994
4	394000	Tools, Shop & Garage Equipment	2,480,238	3,161,250	5,641,488	2,059,174	2,281,948	4,341,122	421,064	879,302	1,300,366
4	395000	Laboratory Equipment	62,831	228,660	291,491	47,386	165,058	212,444	15,445	63,602	79,047
4	396XXX	Power Operated Equipment	3,959,980	1,084,601	5,044,581	2,894,768	782,919	3,677,687	1,065,212	301,682	1,366,894
4	397XXX	Communications Equipment	2,020,373	6,681,766	8,702,139	695,945	4,823,233	5,519,178	1,324,428	1,858,533	3,182,961
4	398000	Miscellaneous Equipment	1,065	90,642	91,707	1,065	65,430	66,495	0	25,212	25,212
		<b>TOTAL GENERAL PLANT</b>	<b>22,048,076</b>	<b>41,283,920</b>	<b>63,331,996</b>	<b>16,051,989</b>	<b>29,800,797</b>	<b>45,852,786</b>	<b>5,996,087</b>	<b>11,483,123</b>	<b>17,479,210</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>516,926,553</b>	<b>92,835,956</b>	<b>609,762,509</b>	<b>344,208,062</b>	<b>66,298,807</b>	<b>410,506,869</b>	<b>172,718,491</b>	<b>26,537,149</b>	<b>199,255,640</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(12,943,702)	(12,943,702)	0	(9,095,539)	(9,095,539)	0	(3,848,163)	(3,848,163)
G-ADEP		Distribution Plant	(166,693,673)	(1,508,696)	(168,202,369)	(110,968,904)	(1,067,855)	(112,036,759)	(55,724,769)	(440,841)	(56,165,610)
G-ADEP		General Plant	(5,813,179)	(11,155,660)	(16,968,839)	(3,593,778)	(8,052,714)	(11,646,492)	(2,219,401)	(3,102,946)	(5,322,347)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(172,506,852)</b>	<b>(25,608,058)</b>	<b>(198,114,910)</b>	<b>(114,562,682)</b>	<b>(18,216,108)</b>	<b>(132,778,790)</b>	<b>(57,944,170)</b>	<b>(7,391,950)</b>	<b>(65,336,120)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(140,348)	(66,646)	(206,994)	(93,150)	(48,108)	(141,258)	(47,198)	(18,538)	(65,736)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(5,115,700)	(5,115,700)	0	(3,692,768)	(3,692,768)	0	(1,422,932)	(1,422,932)
G-AAMT		Underground Storage	0	(239,641)	(239,641)	0	(168,396)	(168,396)	0	(71,245)	(71,245)
G-AAMT		General Plant - 390200, 396200	(4,612)	(37,473)	(42,085)	(3,643)	(27,050)	(30,693)	(969)	(10,423)	(11,392)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(144,960)</b>	<b>(5,459,460)</b>	<b>(5,604,420)</b>	<b>(96,793)</b>	<b>(3,936,322)</b>	<b>(4,033,115)</b>	<b>(48,167)</b>	<b>(1,523,138)</b>	<b>(1,571,305)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(172,651,812)</b>	<b>(31,067,518)</b>	<b>(203,719,330)</b>	<b>(114,659,475)</b>	<b>(22,152,430)</b>	<b>(136,811,905)</b>	<b>(57,992,337)</b>	<b>(8,915,088)</b>	<b>(66,907,425)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>344,274,741</b>	<b>61,768,438</b>	<b>406,043,179</b>	<b>229,548,587</b>	<b>44,146,377</b>	<b>273,694,964</b>	<b>114,726,154</b>	<b>17,622,061</b>	<b>132,348,215</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(66,183,365)	(66,183,365)	0	(44,611,559)	(44,611,559)	0	(21,571,806)	(21,571,806)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(8,994,063)	(8,994,063)	0	(6,472,300)	(6,472,300)	0	(2,521,763)	(2,521,763)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(108,306)	(108,306)	0	(78,181)	(78,181)	0	(30,125)	(30,125)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,130,745)	(1,130,745)	0	(762,190)	(762,190)	0	(368,555)	(368,555)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(76,416,479)</b>	<b>(76,416,479)</b>	<b>0</b>	<b>(51,924,230)</b>	<b>(51,924,230)</b>	<b>0</b>	<b>(24,492,249)</b>	<b>(24,492,249)</b>

<b>RESULTS OF OPERATIONS</b>	<b>Report ID: G-PLT-1A</b>
<b>GAS UTILITY PLANT</b>	
For Month Ended January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		NET GAS UTILITY PLANT	344,274,741	(14,648,041)	329,626,700	229,548,587	(7,777,853)	221,770,734	114,726,154	(6,870,188)	107,855,966

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%		70.270%		29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%		72.185%		27.815%
G-ALL	6	Actual Therms Purchased	100.000%		70.780%		29.220%
G-ALL	12	Net Gas Plant (before DFTT) - AMA	100.000%		67.406%		32.594%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	344,274,741	(14,648,041)	329,626,700	229,548,587	(7,777,853)	221,770,734	114,726,154	(6,870,188)	107,855,966
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,027,219	4,027,219	0	1,703,845	1,703,845
1	164100	Gas Inventory - Jackson Prairie	0	10,055,328	10,055,328	0	7,065,879	7,065,879	0	2,989,449	2,989,449
4	252000	Customer Advances	(77,864)	(37)	(77,901)	(11,804)	(27)	(11,831)	(66,060)	(10)	(66,070)
99	235199	Customer Deposits	(371,728)	0	(371,728)	(371,728)	0	(371,728)	0	0	0
C-WKC		Working Capital	0	1,475,130	1,475,130	0	0	0	0	1,475,130	1,475,130
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(449,592)	17,261,485	16,811,893	(383,532)	11,093,071	10,709,539	(66,060)	6,168,414	6,102,354
		NET RATE BASE	343,825,149	2,613,444	346,438,593	229,165,055	3,315,218	232,480,273	114,660,094	(701,774)	113,958,320

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
Steam (ED-AN)	641,855	641,855											
Hydro (ED-AN)	678,661	678,661											
Other (ED-AN)	778,336	778,336											
<b>Total Electric Production</b>	<b>2,098,852</b>	<b>2,098,852</b>											
<b>Electric Transmission</b>													
ED-AN	858,210	858,210											
<b>Total Electric Transmission</b>	<b>858,210</b>	<b>858,210</b>											
<b>Electric Distribution</b>													
ED-ID	1,183,076	1,183,076											
ED-WA	1,918,165	1,918,165											
<b>Total Electric Distribution</b>	<b>3,101,241</b>	<b>3,101,241</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	46,163		46,163			46,163			32,439	32,439		13,724	13,724
GD-OR	9,501			9,501									
<b>Total Gas Underground Storage</b>	<b>55,664</b>		<b>46,163</b>	<b>9,501</b>		<b>46,163</b>			<b>32,439</b>	<b>32,439</b>		<b>13,724</b>	<b>13,724</b>
<b>Gas Distribution</b>													
6 GD-AN	5,208		5,208						3,686	3,686		1,522	1,522
GD-ID	343,058		343,058		343,058	343,058					343,058		343,058
GD-WA	687,824		687,824		687,824	687,824		687,824		687,824			
GD-OR	346,684			346,684									
<b>Total Gas Distribution</b>	<b>1,382,774</b>		<b>1,036,090</b>	<b>346,684</b>	<b>1,030,882</b>	<b>5,208</b>	<b>1,036,090</b>	<b>687,824</b>	<b>3,686</b>	<b>691,510</b>	<b>343,058</b>	<b>1,522</b>	<b>344,580</b>
<b>General Plant</b>													
ED-AN	214,346	214,346											
ED-ID	11,820	11,820											
ED-WA	75,983	75,983											
7,4 CD-AA	1,131,569	806,695	224,300	100,574		224,300	224,300		161,911	161,911		62,389	62,389
9,4 CD-AN	59,928	47,128	12,800			12,800	12,800		9,240	9,240		3,560	3,560
9 CD-ID	21,929	17,245	4,684		4,684	4,684					4,684		4,684
9 CD-WA	14,072	11,066	3,006		3,006	3,006		3,006		3,006			
8,4 GD-AA	13,182		9,060	4,122		9,060	9,060		6,540	6,540		2,520	2,520
4 GD-AN	2,730		2,730			2,730	2,730		1,971	1,971		759	759
GD-ID	3,865		3,865		3,865	3,865					3,865		3,865
GD-WA	17,998		17,998		17,998	17,998		17,998		17,998			
GD-OR	20,775			20,775									
<b>Total General Plant</b>	<b>1,588,197</b>	<b>1,184,283</b>	<b>278,443</b>	<b>125,471</b>	<b>29,553</b>	<b>248,890</b>	<b>278,443</b>	<b>21,004</b>	<b>179,662</b>	<b>200,666</b>	<b>8,549</b>	<b>69,228</b>	<b>77,777</b>
<b>Total Depreciation Expense</b>	<b>9,084,938</b>	<b>7,242,586</b>	<b>1,360,696</b>	<b>481,656</b>	<b>1,060,435</b>	<b>300,261</b>	<b>1,360,696</b>	<b>708,828</b>	<b>215,787</b>	<b>924,615</b>	<b>351,607</b>	<b>84,474</b>	<b>436,081</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.290%		8.888%	1 System Contract Demand	70.270%	29.730%
8 Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4 Jurisdictional 4-Factor Ratio	72.185%	27.815%
9 Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6 Actual Therms Purchased	70.780%	29.220%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	76,534	76,534												
Misc Intangible Plt (303000)	ED-AN	11,140	11,140												
<b>Total Production/Transmission</b>		<b>87,674</b>	<b>87,674</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	237	237												
<b>Total Distribution</b>		<b>2,250</b>	<b>2,250</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	23,886	17,028	4,735	2,123		4,735	4,735		3,418	3,418		1,317	1,317	
9,4	CD-AN	811	638	173			173	173		125	125		48	48	
	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										
<b>Total General Plant - 303000</b>		<b>27,667</b>	<b>17,666</b>	<b>7,230</b>	<b>2,771</b>		<b>2,322</b>	<b>4,908</b>	<b>7,230</b>	<b>1,984</b>	<b>3,543</b>	<b>5,527</b>	<b>338</b>	<b>1,365</b>	<b>1,703</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	853,637	608,558	169,208	75,871		169,208	169,208		122,143	122,143		47,065	47,065	
9,4	CD-AN	849	668	181			181	181		131	131		50	50	
9,4	CD-ID	894	703	191			191	191				191		191	
	ED-AN	18,157	18,157												
	ED-ID	396	396												
	ED-WA	46,776	46,776												
8,4	GD-AA	36,795		25,290	11,505		25,290	25,290		18,256	18,256		7,034	7,034	
4	GD-AN	197		197			197	197		142	142		55	55	
	GD-OR	21			21										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>957,722</b>	<b>675,258</b>	<b>195,067</b>	<b>87,397</b>		<b>191</b>	<b>194,876</b>	<b>195,067</b>		<b>140,672</b>	<b>140,672</b>	<b>191</b>	<b>54,204</b>	<b>54,395</b>
<b>Gas Underground Storage</b>															
1	GD-AN	19		19				19	19		13	13		6	6
<b>Total Gas Underground Storage</b>		<b>19</b>		<b>19</b>				<b>19</b>	<b>19</b>		<b>13</b>	<b>13</b>		<b>6</b>	<b>6</b>
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	2,405	1,714	477	214		477	477		344	344		133	133	
4	ED-AN	802	802												
	GD-OR	262			262										
<b>Total General Plant- 390200, 396200</b>		<b>3,469</b>	<b>2,516</b>	<b>477</b>	<b>476</b>		<b>477</b>	<b>477</b>		<b>344</b>	<b>344</b>		<b>133</b>	<b>133</b>	
<b>Total Amortization Expense</b>		<b>1,078,801</b>	<b>785,364</b>	<b>202,793</b>	<b>90,644</b>		<b>2,513</b>	<b>200,280</b>	<b>202,793</b>	<b>1,984</b>	<b>144,572</b>	<b>146,556</b>	<b>529</b>	<b>55,708</b>	<b>56,237</b>

Allocation Ratios:

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



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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Electric Production</b>															
	Steam (ED-AN)	(284,353,385)	(284,353,385)												
	Hydro (ED-AN)	(123,542,661)	(123,542,661)												
	Other (ED-AN)	(85,239,510)	(85,239,510)												
<b>Total Electric Production</b>		<b>(493,135,556)</b>	<b>(493,135,556)</b>												
<b>Electric Transmission</b>															
	ED-AN	(191,243,337)	(191,243,337)												
<b>Total Electric Transmission</b>		<b>(191,243,337)</b>	<b>(191,243,337)</b>												
<b>Electric Distribution</b>															
	ED-ID	(153,726,741)	(153,726,741)												
	ED-WA	(245,158,611)	(245,158,611)												
<b>Total Electric Distribution</b>		<b>(398,885,352)</b>	<b>(398,885,352)</b>												
<b>Gas Underground Storage</b>															
1	GD-AN	(12,943,702)	(12,943,702)		(12,943,702)	(12,943,702)		(9,095,539)	(9,095,539)		(3,848,163)	(3,848,163)			
	GD-OR	(519,590)		(519,590)											
<b>Total Gas Underground Storage</b>		<b>(13,463,292)</b>	<b>(12,943,702)</b>	<b>(519,590)</b>	<b>(12,943,702)</b>	<b>(12,943,702)</b>		<b>(9,095,539)</b>	<b>(9,095,539)</b>		<b>(3,848,163)</b>	<b>(3,848,163)</b>			
<b>Gas Distribution</b>															
6	GD-AN	(1,508,696)	(1,508,696)		(1,508,696)	(1,508,696)		(1,067,855)	(1,067,855)		(440,841)	(440,841)			
	GD-ID	(55,724,769)	(55,724,769)		(55,724,769)	(55,724,769)				(55,724,769)		(55,724,769)			
	GD-WA	(110,968,904)	(110,968,904)		(110,968,904)	(110,968,904)	(110,968,904)			(110,968,904)					
	GD-OR	(89,682,866)		(89,682,866)											
<b>Total Gas Distribution</b>		<b>(257,885,235)</b>	<b>(168,202,369)</b>	<b>(89,682,866)</b>	<b>(166,693,673)</b>	<b>(1,508,696)</b>	<b>(168,202,369)</b>	<b>(110,968,904)</b>	<b>(1,067,855)</b>	<b>(112,036,759)</b>	<b>(55,724,769)</b>	<b>(440,841)</b>	<b>(56,165,610)</b>		
<b>General Plant</b>															
	ED-AN	(36,703,627)	(36,703,627)												
	ED-ID	(5,971,913)	(5,971,913)												
	ED-WA	(12,555,201)	(12,555,201)												
7,4	CD-AA	(31,754,453)	(22,637,750)	(6,294,367)	(6,294,367)	(6,294,367)		(4,543,589)	(4,543,589)		(1,750,778)	(1,750,778)			
9,4	CD-AN	(10,965,608)	(8,623,464)	(2,342,144)	(2,342,144)	(2,342,144)		(1,690,677)	(1,690,677)		(651,467)	(651,467)			
9	CD-ID	(4,765,126)	(3,747,343)	(1,017,783)	(1,017,783)	(1,017,783)				(1,017,783)		(1,017,783)			
9	CD-WA	(2,381,690)	(1,872,985)	(508,705)	(508,705)	(508,705)	(508,705)			(508,705)					
8,4	GD-AA	(1,481,566)	(1,018,310)	(463,256)	(1,018,310)	(1,018,310)		(735,067)	(735,067)		(283,243)	(283,243)			
4	GD-AN	(1,500,839)	(1,500,839)		(1,500,839)	(1,500,839)		(1,083,381)	(1,083,381)		(417,458)	(417,458)			
	GD-ID	(1,201,618)	(1,201,618)		(1,201,618)	(1,201,618)				(1,201,618)		(1,201,618)			
	GD-WA	(3,085,073)	(3,085,073)		(3,085,073)	(3,085,073)	(3,085,073)			(3,085,073)					
	GD-OR	(3,876,422)		(3,876,422)											
<b>Total General Plant</b>		<b>(116,243,136)</b>	<b>(92,112,283)</b>	<b>(16,968,839)</b>	<b>(7,162,014)</b>	<b>(16,968,839)</b>	<b>(5,813,179)</b>	<b>(11,155,660)</b>	<b>(16,968,839)</b>	<b>(3,593,778)</b>	<b>(8,052,714)</b>	<b>(11,646,492)</b>	<b>(2,219,401)</b>	<b>(3,102,946)</b>	<b>(5,322,347)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,470,855,908)</b>	<b>(1,175,376,528)</b>	<b>(198,114,910)</b>	<b>(97,364,470)</b>	<b>(198,114,910)</b>	<b>(172,506,852)</b>	<b>(25,608,058)</b>	<b>(198,114,910)</b>	<b>(114,562,682)</b>	<b>(18,216,108)</b>	<b>(132,778,790)</b>	<b>(57,944,170)</b>	<b>(7,391,950)</b>	<b>(85,336,120)</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.290%		8.888%	1 System Contract Demand	70.270%	29.730%
8 Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4 Jurisdictional 4-Factor Ratio	72.185%	27.815%
9 Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6 Actual Therms Purchased	70.780%	29.220%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
Franchises (302000)	ED-AN	(7,424,419)	(7,424,419)										
Misc Intangible Plt (303000)	ED-AN	(706,306)	(706,306)										
<b>Total Production/Transmission</b>		<b>(8,130,725)</b>	<b>(8,130,725)</b>										
<b>Distribution</b>													
Franchises (302000)	ED-WA	(97,936)	(97,936)										
Misc Intangible Plt (303000)	ED-WA	(25,306)	(25,306)										
<b>Total Distribution</b>		<b>(123,242)</b>	<b>(123,242)</b>										
<b>General Plant - 303000</b>													
7,4	CD-AA	(273,448)	(194,941)	(54,203)	(24,304)	(54,203)	(54,203)	(39,126)	(39,126)	(15,077)	(15,077)		
9,4	CD-AN	(58,257)	(45,814)	(12,443)		(12,443)	(12,443)	(8,982)	(8,982)	(3,461)	(3,461)		
	GD-ID	(47,198)		(47,198)		(47,198)	(47,198)			(47,198)	(47,198)		
	GD-WA	(93,150)		(93,150)		(93,150)	(93,150)	(93,150)	(93,150)				
	GD-OR	(56,792)		(56,792)									
<b>Total General Plant - 303000</b>		<b>(528,845)</b>	<b>(240,755)</b>	<b>(206,994)</b>	<b>(81,096)</b>	<b>(140,348)</b>	<b>(66,646)</b>	<b>(206,994)</b>	<b>(93,150)</b>	<b>(48,108)</b>	<b>(141,258)</b>	<b>(47,198)</b>	<b>(18,538)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4	CD-AA	(21,433,753)	(15,280,122)	(4,248,599)	(1,905,032)	(4,248,599)	(4,248,599)	(3,066,851)	(3,066,851)	(1,181,748)	(1,181,748)		
9,4	CD-AN	(6,764)	(5,319)	(1,445)		(1,445)	(1,445)	(1,043)	(1,043)	(402)	(402)		
9	CD-ID	(8,046)	(6,327)	(1,719)		(1,719)	(1,719)			(1,719)	(1,719)		
	ED-AN	(463,083)	(463,083)										
	ED-ID	(8,690)	(8,690)										
	ED-WA	(948,883)	(948,883)										
8,4	GD-AA	(1,245,093)		(855,777)	(389,316)	(855,777)	(855,777)	(617,743)	(617,743)	(238,034)	(238,034)		
4	GD-AN	(9,879)		(9,879)		(9,879)	(9,879)	(7,131)	(7,131)	(2,748)	(2,748)		
	GD-OR	(994)		(994)									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(24,125,185)</b>	<b>(16,712,424)</b>	<b>(5,117,419)</b>	<b>(2,295,342)</b>	<b>(5,115,700)</b>	<b>(5,117,419)</b>	<b>(3,692,768)</b>	<b>(3,692,768)</b>			<b>(1,422,932)</b>	<b>(1,424,651)</b>
<b>Gas Underground Storage</b>													
1	GD-AN	(239,641)		(239,641)		(239,641)	(239,641)	(168,396)	(168,396)	(71,245)	(71,245)		
<b>Total Gas Underground Storage</b>		<b>(239,641)</b>		<b>(239,641)</b>		<b>(239,641)</b>	<b>(239,641)</b>	<b>(168,396)</b>	<b>(168,396)</b>			<b>(71,245)</b>	<b>(71,245)</b>
<b>General Plant - 390200, 396200</b>													
7,4	CD-AA	(189,051)	(134,775)	(37,473)	(16,803)	(37,473)	(37,473)	(27,050)	(27,050)	(10,423)	(10,423)		
9	CD-ID	(4,537)	(3,568)	(969)		(969)	(969)			(969)	(969)		
9	CD-WA	(8,332)	(6,552)	(1,780)		(1,780)	(1,780)	(1,780)	(1,780)				
4	ED-AN	(54,574)	(54,574)										
	ED-WA	(110,678)	(110,678)										
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)	(1,863)	(1,863)				
	GD-OR	(47,265)		(47,265)									
<b>Total General Plant - 390200, 396200</b>		<b>(416,300)</b>	<b>(310,147)</b>	<b>(42,085)</b>	<b>(64,068)</b>	<b>(4,612)</b>	<b>(37,473)</b>	<b>(42,085)</b>	<b>(3,643)</b>	<b>(27,050)</b>	<b>(30,693)</b>	<b>(969)</b>	<b>(10,423)</b>
<b>Total Accumulated Amortization</b>		<b>(33,563,938)</b>	<b>(25,517,293)</b>	<b>(5,606,139)</b>	<b>(2,440,506)</b>	<b>(144,960)</b>	<b>(5,459,460)</b>	<b>(5,606,139)</b>	<b>(96,793)</b>	<b>(3,936,322)</b>	<b>(4,033,115)</b>	<b>(48,167)</b>	<b>(1,523,138)</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South
7 Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%

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

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%				

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

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
<b>389XXX Land &amp; Land Rights</b>														
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	3,939,109	0	0	2,808,191	2,808,191	0	0	780,810	780,810	0	350,108	350,108
9		CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,725,130</b>	<b>383,783</b>	<b>706,117</b>	<b>3,065,327</b>	<b>4,155,227</b>	<b>577,703</b>	<b>93,387</b>	<b>844,463</b>	<b>1,515,553</b>	<b>704,242</b>	<b>350,108</b>	<b>1,054,350</b>
<b>390XXX Structures &amp; Improvements</b>														
99		ED-WA / ID / AN	6,784,432	932,080	2,132,303	3,720,049	6,784,432	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	3,579,303	0	0	0	0	0	0	0	0	3,579,303	0	3,579,303
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	77,209,932	0	0	55,042,960	55,042,960	0	0	15,304,553	15,304,553	0	6,862,419	6,862,419
9		CD-WA / ID / AN	21,823,680	5,511,959	4,426,361	7,224,041	17,162,361	1,497,055	1,202,205	1,962,059	4,661,319	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>111,575,114</b>	<b>6,444,039</b>	<b>6,558,664</b>	<b>65,987,050</b>	<b>78,989,753</b>	<b>3,674,822</b>	<b>1,202,205</b>	<b>17,266,612</b>	<b>22,143,639</b>	<b>3,579,303</b>	<b>6,862,419</b>	<b>10,441,722</b>
<b>391XXX Office Furniture &amp; Equipment</b>														
99		ED-WA / ID / AN	8,195,584	2,647,048	14,649	5,533,887	8,195,584	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	323,161	323,161	0	147,015	147,015
7		CD-AA	47,008,476	0	0	33,512,343	33,512,343	0	0	9,318,020	9,318,020	0	4,178,113	4,178,113
9		CD-WA / ID / AN	106,301	0	10,969	72,627	83,596	0	2,979	19,726	22,705	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>55,787,187</b>	<b>2,647,048</b>	<b>25,618</b>	<b>39,118,857</b>	<b>41,791,523</b>	<b>0</b>	<b>2,979</b>	<b>9,667,557</b>	<b>9,670,536</b>	<b>0</b>	<b>4,325,128</b>	<b>4,325,128</b>
<b>392XXX Transportation Equipment</b>														
99		ED-WA / ID / AN	23,284,915	11,482,755	3,757,461	8,044,699	23,284,915	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,449,762	0	0	0	0	5,579,702	1,624,265	1,245,795	8,449,762	0	0	0
99		GD-OR / AS	2,891,035	0	0	0	0	0	0	0	0	2,891,035	0	2,891,035
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,796	0	0	377,692	377,692	0	0	105,016	105,016	0	47,088	47,088
9		CD-WA / ID / AN	4,927,186	1,497,842	770,073	1,606,873	3,874,788	406,816	209,153	436,429	1,052,398	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>40,082,694</b>	<b>12,980,597</b>	<b>4,527,534</b>	<b>10,029,264</b>	<b>27,537,395</b>	<b>5,986,518</b>	<b>1,833,418</b>	<b>1,787,240</b>	<b>9,607,176</b>	<b>2,891,035</b>	<b>47,088</b>	<b>2,938,123</b>

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

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	<b>393000</b>	<b>Stores Equipment</b>												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,525,463	111,692	139,723	1,734,634	1,986,049	30,336	37,949	471,129	539,414	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,062,290</b>	<b>122,431</b>	<b>154,468</b>	<b>2,104,479</b>	<b>2,381,378</b>	<b>114,607</b>	<b>37,949</b>	<b>471,129</b>	<b>623,685</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	<b>394000</b>	<b>Tools, Shop, &amp; Garage Equipment</b>												
99		ED-WA / ID / AN	3,017,773	1,018,114	315,599	1,684,060	3,017,773	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,845,661	0	0	0	0	2,048,125	414,350	383,186	2,845,661	0	0	0
99		GD-OR / AS	871,152	0	0	0	0	0	0	0	0	871,152	0	871,152
8		GD-AA	1,380,379	0	0	0	0	0	0	948,762	948,762	0	431,617	431,617
7		CD-AA	8,949,751	0	0	6,380,277	6,380,277	0	0	1,774,020	1,774,020	0	795,454	795,454
9		CD-WA / ID / AN	341,993	40,681	24,723	203,543	268,947	11,049	6,715	55,282	73,046	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>17,406,709</b>	<b>1,058,795</b>	<b>340,322</b>	<b>8,267,880</b>	<b>9,666,997</b>	<b>2,059,174</b>	<b>421,065</b>	<b>3,161,250</b>	<b>5,641,489</b>	<b>871,152</b>	<b>1,227,071</b>	<b>2,098,223</b>
	<b>395000</b>	<b>Laboratory Equipment</b>												
99		ED-WA / ID / AN	715,228	146,649	58,744	509,835	715,228	0	0	0	0	0	0	0
99		GD-WA / ID / AN	141,307	0	0	0	0	45,985	14,997	80,325	141,307	0	0	0
99		GD-OR / AS	136,412	0	0	0	0	0	0	0	0	136,412	0	136,412
8		GD-AA	82,554	0	0	0	0	0	0	56,741	56,741	0	25,813	25,813
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	31,611
9		CD-WA / ID / AN	107,415	5,160	1,647	77,665	84,472	1,402	447	21,094	22,943	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,538,579</b>	<b>151,809</b>	<b>60,391</b>	<b>841,052</b>	<b>1,053,252</b>	<b>47,387</b>	<b>15,444</b>	<b>228,660</b>	<b>291,491</b>	<b>136,412</b>	<b>57,424</b>	<b>193,836</b>

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

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC *****					***** GAS NORTH *****					***** OREGON GAS *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	<b>396XXX</b>	<b>Power Operated Equipment</b>												
99		ED-WA / ID / AN	39,191,081	18,118,628	10,669,041	10,403,412	39,191,081	0	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	0
99		GD-OR / AS	43,834	0	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	0
7		CD-AA	554,036	0	0	394,972	394,972	0	0	109,821	109,821	0	49,243	49,243
9		CD-WA / ID / AN	1,520,558	257,028	407,513	531,241	1,195,782	69,809	110,681	144,286	324,776	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>45,919,492</b>	<b>18,375,656</b>	<b>11,076,554</b>	<b>11,329,625</b>	<b>40,781,835</b>	<b>2,894,767</b>	<b>1,065,212</b>	<b>1,084,601</b>	<b>5,044,580</b>	<b>43,834</b>	<b>49,243</b>	<b>93,077</b>
	<b>397XXX</b>	<b>Communication Equipment</b>												
99		ED-WA / ID / AN	52,916,179	9,382,258	2,921,693	40,612,228	52,916,179	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,139,972	0	0	0	0	587,919	458,634	93,419	1,139,972	0	0	0
99		GD-OR / AS	991,296	0	0	0	0	0	0	0	0	991,296	0	991,296
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	20,372,218	0	0	14,523,354	14,523,354	0	0	4,038,181	4,038,181	0	1,810,683	1,810,683
9		CD-WA / ID / AN	13,303,639	397,739	3,187,736	6,876,640	10,462,115	108,026	865,793	1,867,705	2,841,524	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>89,716,236</b>	<b>9,779,997</b>	<b>6,109,429</b>	<b>62,012,222</b>	<b>77,901,648</b>	<b>695,945</b>	<b>1,324,427</b>	<b>6,681,767</b>	<b>8,702,139</b>	<b>991,296</b>	<b>2,121,153</b>	<b>3,112,449</b>
	<b>398000</b>	<b>Miscellaneous Equipment</b>												
99		ED-WA / ID / AN	57,639	0	2,299	55,340	57,639	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	451,905	0	0	322,163	322,163	0	0	89,577	89,577	0	40,165	40,165
9		CD-WA / ID / AN	9,978	3,921	0	3,926	7,847	1,065	0	1,066	2,131	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>521,889</b>	<b>3,921</b>	<b>2,299</b>	<b>381,429</b>	<b>387,649</b>	<b>1,065</b>	<b>0</b>	<b>90,643</b>	<b>91,708</b>	<b>2,367</b>	<b>40,165</b>	<b>42,532</b>
		<b>TOTAL GENERAL PLANT</b>	<b>372,335,320</b>	<b>51,948,076</b>	<b>29,561,396</b>	<b>203,137,185</b>	<b>284,646,657</b>	<b>16,051,988</b>	<b>5,996,086</b>	<b>41,283,922</b>	<b>63,331,996</b>	<b>9,276,868</b>	<b>15,079,799</b>	<b>24,356,667</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.290%	19.822%	8.888%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.732%	31.268%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.641%	21.359%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	4,579,502	153,179	0	4,426,323	4,579,502	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	3,064,943	3,064,943	0	0	852,199	852,199	0	382,118	
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	
		<b>TOTAL ACCOUNT</b>	<b>10,628,964</b>	<b>153,179</b>	<b>0</b>	<b>7,643,875</b>	<b>7,797,054</b>	<b>964,981</b>	<b>181,037</b>	<b>893,648</b>	<b>2,039,666</b>	<b>410,126</b>	<b>382,118</b>	<b>792,244</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	3,899,183	2,810,540	23,524	1,065,119	3,899,183	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	1,495,884	1,495,884	0	680,517	
7		CD-AA	51,931,966	0	0	37,022,299	37,022,299	0	0	10,293,954	10,293,954	0	4,615,713	
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0	0	
		<b>TOTAL ACCOUNT</b>	<b>58,112,086</b>	<b>2,810,540</b>	<b>65,713</b>	<b>38,127,437</b>	<b>41,003,690</b>	<b>0</b>	<b>11,459</b>	<b>11,800,707</b>	<b>11,812,166</b>	<b>0</b>	<b>5,296,230</b>	<b>5,296,230</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	12,388	0	0	12,388	12,388	0	0	0	0	0	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	4,178,331	0	0	2,978,732	2,978,732	0	0	828,229	828,229	0	371,370	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,203,476</b>	<b>0</b>	<b>0</b>	<b>2,991,120</b>	<b>2,991,120</b>	<b>0</b>	<b>0</b>	<b>839,755</b>	<b>839,755</b>	<b>1,231</b>	<b>371,370</b>	<b>372,601</b>
		<b>TOTAL</b>	<b>72,944,526</b>	<b>2,963,719</b>	<b>65,713</b>	<b>48,762,432</b>	<b>51,791,864</b>	<b>964,981</b>	<b>192,496</b>	<b>13,534,110</b>	<b>14,691,587</b>	<b>411,357</b>	<b>6,049,718</b>	<b>6,461,075</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.290%	19.822%	8.888%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.732%	31.268%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.641%	21.359%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	<b>Report ID: C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended January 31, 2014 Average of Monthly Averages Basis	

**AVISTA UTILITIES**

**Gas-North Copy**

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
<b>Deferred FIT - Common Plant (For Report APL)</b>						
7	282900	CD-AA	(43,256,116)	(30,837,285)	(8,574,227)	(3,844,604)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,965,615)	(1,545,779)	(419,836)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
		<b>Total</b>	<b>(45,768,126)</b>	<b>(32,772,589)</b>	<b>(9,102,369)</b>	<b>(3,893,168)</b>

**ALLOCATION RATIOS:**

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.290%	19.822%	8.888%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.732%	31.268%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.641%	21.359%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-1A
For Month Ended January 31, 2014	
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		818,686	818,686		818,686	818,686		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		290,759	290,759		290,759	290,759		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,674,204	6,674,204		5,385,598	5,385,598		1,288,606	1,288,606
1	154300	PLANT MATERIALS & OPER SUP-CS2		237,493	237,493		191,640	191,640		45,853	45,853
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		728,637	728,637		587,957	587,957		140,680	140,680
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		192	192		155	155		37	37
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(239)	(239)		(193)	(193)		(46)	(46)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		0	0		0	0		0	0
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	31,590,762		31,590,762	31,590,762		31,590,762	0		0
<b>TOTAL</b>			<b>31,590,762</b>	<b>8,749,732</b>	<b>40,340,494</b>	<b>31,590,762</b>	<b>7,274,602</b>	<b>38,865,364</b>	<b>0</b>	<b>1,475,130</b>	<b>1,475,130</b>

ALLOCATION RATIOS: