

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Month Ended January 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	16,703,968	11,000,555	5,703,413
	Adjustments			
	Adjusted Net Operating Income (Loss)	16,703,968	11,000,555	5,703,413
E-APL	Electric Net Rate Base	1,960,128,223	1,293,245,770	666,882,453
	<b>RATE OF RETURN</b>	<b>0.852%</b>	<b>0.851%</b>	<b>0.855%</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
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended January 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2014 thru 12-31-2014	100.000%	64.710%	35.290%
2	Input	Number of Customers	1-01-2015 thru 01-31-2015	369,731	242,680	127,051
		Percent		100.000%	65.637%	34.363%
3	E-OPS	Direct Distribution Operating Expense	1-01-2015 thru 01-31-2015	2,052,993	1,380,246	672,747
		Percent		100.000%	67.231%	32.769%
	Input	Jurisdictional 4-Factor Ratio	01-01-2014 thru 12-31-2014			
		Direct O & M Accts 500 - 598		20,542,699	13,023,086	7,519,613
		Direct O & M Accts 901 - 935		28,957,984	21,092,227	7,865,757
		Total		49,500,683	34,115,313	15,385,370
		Percentage		100.000%	68.919%	31.081%
		Direct Labor Accts 500 - 598		12,492,299	8,544,371	3,947,928
		Direct Labor Accts 901 - 935		5,857,039	4,662,886	1,194,153
		Total		18,349,338	13,207,257	5,142,081
		Percentage		100.000%	71.977%	28.023%
		Number of Customers		370,194	243,031	127,163
		Percentage		100.000%	65.650%	34.350%
		Net Direct Plant		953,377,268	620,232,581	333,144,687
		Percentage		100.000%	65.056%	34.944%
4		Total Percentages		400.000%	271.602%	128.398%
		Percent		100.000%	67.900%	32.100%

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended January 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		71,329,474	60,416,061	7,188,338	3,725,075
		Direct O & M Accts 901 - 935		41,851,885	32,202,921	6,220,526	3,428,438
		Direct O & M Accts 901 - 905 Utility 9 Only		5,113,972	3,569,949	1,544,023	0
		Adjustments		0	0	0	0
		<b>Total</b>		<b>118,295,331</b>	<b>96,188,931</b>	<b>14,952,887</b>	<b>7,153,513</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>81.313%</b>	<b>12.640%</b>	<b>6.047%</b>
		Direct Labor Accts 500 - 894		66,370,574	49,821,911	12,117,710	4,430,953
		Direct Labor Accts 901 - 935		5,437,133	3,522,548	278,804	1,635,781
		Direct Labor Accts 901 - 905 Utility 9 Only		9,861,227	6,556,215	3,305,012	0
		<b>Total</b>		<b>81,668,934</b>	<b>59,900,674</b>	<b>15,701,526</b>	<b>6,066,734</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>73.346%</b>	<b>19.226%</b>	<b>7.428%</b>
		Number of Customers at		699,916	370,194	231,528	98,194
		<b>Percentage</b>		<b>100.000%</b>	<b>52.892%</b>	<b>33.079%</b>	<b>14.029%</b>
		Net Direct Plant		2,799,108,133	2,201,148,885	393,544,662	204,414,586
		<b>Percentage</b>		<b>100.000%</b>	<b>78.637%</b>	<b>14.060%</b>	<b>7.303%</b>
		<b>Total Percentages</b>		<b>400.000%</b>	<b>286.187%</b>	<b>79.005%</b>	<b>34.808%</b>
		<b>Average (CD AA)</b>		<b>100.000%</b>	<b>71.547%</b>	<b>19.751%</b>	<b>8.702%</b>

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RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended January 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		10,308,779	0	6,790,084 3,518,695
		Direct O & M Accts 901 - 935		9,216,208	0	5,941,535 3,274,673
		Direct O & M Accts 901 - 905 Utility 9 Only		1,544,023	0	1,544,023 0
		Total		21,069,010	0	14,275,642 6,793,368
		Percentage		100.000%	0.000%	67.757% 32.243%
		Direct Labor Accts 500 - 894		12,684,814	0	9,288,418 3,396,396
		Direct Labor Accts 901 - 935		1,603,381	0	233,486 1,369,895
		Direct Labor Accts 901 - 905 Utility 9 Only		3,305,012	0	3,305,012 0
		Total		17,593,207	0	12,826,916 4,766,291
		Percentage		100.000%	0.000%	72.908% 27.092%
		Number of Customers at		329,722	0	231,528 98,194
		Percentage		100.000%	0.000%	70.219% 29.781%
		Net Direct Plant		588,468,040	0	385,114,173 203,353,867
		Percentage		100.000%	0.000%	65.444% 34.556%
		Total Percentages		400.000%	0.000%	276.328% 123.672%
		Average (GD AA)		100.000%	0.000%	69.082% 30.918%

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended January 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		67,621,722	60,416,061	7,205,661	0
		Direct O & M Accts 901 - 935		38,441,898	32,202,921	6,238,977	0
		Adjustments		0	0	0	0
		Total		106,063,620	92,618,982	13,444,638	0
		Percentage		100.000%	87.324%	12.676%	0.000%
		Direct Labor Accts 500 - 894		61,766,029	49,821,911	11,944,118	0
		Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383	0
		Total		65,735,960	53,344,459	12,391,501	0
		Percentage		100.000%	81.150%	18.850%	0.000%
		Number of Customers at Percentage		601,722	370,194	231,528	0
				100.000%	61.522%	38.478%	0.000%
		Net Direct Plant Percentage		2,563,811,758	2,178,697,585	385,114,173	0
				100.000%	84.979%	15.021%	0.000%
		Total Percentages		400.000%	314.975%	85.025%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.744%	21.256%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	12-01-2014 thru 01-31-2015	930,764,813	605,040,941	325,723,872	
				100.000%	65.005%	34.995%	
11		Book Depreciation Percent	1-01-2015 thru 01-31-2015	7,563,232	4,858,783	2,704,449	
				100.000%	64.242%	35.758%	

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended January 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	12-01-2014 thru 01-31-2015	2,329,188,538 100.000%	1,516,690,010 65.117%	812,498,528 34.883%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2014 thru 01-31-2015	200,590,618 100.000%	134,106,226 66.856%	66,484,392 33.144%
14		Net Allocated Schedule M's - AMA Percent	1-01-2015 thru 01-31-2015	-4,490,586 100.000%	-2,782,161 61.955%	-1,708,425 38.045%
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 January 31, 2015		
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	39,272,354	0	39,272,354	26,246,690	0	26,246,690	13,025,664	0	13,025,664
99	442200	Commercial - Firm & Int.	25,363,202	0	25,363,202	17,592,965	0	17,592,965	7,770,237	0	7,770,237
1	442300	Industrial	8,777,627	0	8,777,627	4,845,073	0	4,845,073	3,932,554	0	3,932,554
99	444000	Public Street & Highway Lighting	600,952	0	600,952	401,970	0	401,970	198,982	0	198,982
99	448000	Interdepartmental Revenue	110,470	0	110,470	81,766	0	81,766	28,704	0	28,704
99	499XXX	Unbilled Revenue	(1,329,664)	0	(1,329,664)	(450,849)	0	(450,849)	(878,815)	0	(878,815)
		TOTAL SALES TO ULTIMATE CUSTOMERS	72,794,941	0	72,794,941	48,717,615	0	48,717,615	24,077,326	0	24,077,326
1	447XXX	Sales for Resale	0	11,643,072	11,643,072	0	7,534,232	7,534,232	0	4,108,840	4,108,840
		TOTAL SALES OF ELECTRICITY	72,794,941	11,643,072	84,438,013	48,717,615	7,534,232	56,251,847	24,077,326	4,108,840	28,186,166
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	36,027	0	36,027	22,399	0	22,399	13,628	0	13,628
1	453000	Sales of Water & Water Power	0	38,833	38,833	0	25,129	25,129	0	13,704	13,704
1	454000	Rent from Electric Property	243,535	4,627	248,162	161,836	2,994	164,830	81,699	1,633	83,332
1	456XXX	Other Electric Revenues	12,654	8,688,232	8,700,886	8,422	5,622,155	5,630,577	4,232	3,066,077	3,070,309
		TOTAL OTHER OPERATING REVENUE	292,216	8,731,692	9,023,908	192,657	5,650,278	5,842,935	99,559	3,081,414	3,180,973
		TOTAL ELECTRIC REVENUE	73,087,157	20,374,764	93,461,921	48,910,272	13,184,510	62,094,782	24,176,885	7,190,254	31,367,139

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended January 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	1,100	21,686	22,786	1,100	14,033	15,133	0	7,653	7,653
1	501XXX	Fuel	0	3,175,065	3,175,065	0	2,054,585	2,054,585	0	1,120,480	1,120,480
1	502000	Steam Expense	0	473,139	473,139	0	306,168	306,168	0	166,971	166,971
1	505000	Electric Expense	0	125,341	125,341	0	81,108	81,108	0	44,233	44,233
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	56,152	56,152	0	36,336	36,336	0	19,816	19,816
1	507000	Rent	0	2,400	2,400	0	1,553	1,553	0	847	847
		MAINTENANCE									
1	510000	Supervision & Engineering	0	57,337	57,337	0	37,103	37,103	0	20,234	20,234
1	511000	Structures	0	93,376	93,376	0	60,424	60,424	0	32,952	32,952
1	512000	Boiler Plant	0	404,897	404,897	0	262,009	262,009	0	142,888	142,888
1	513000	Electric Plant	0	123,479	123,479	0	79,903	79,903	0	43,576	43,576
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(295,880)	(295,880)	0	(191,464)	(191,464)	0	(104,416)	(104,416)
		TOTAL STEAM POWER GENERATION EXP	1,100	4,236,992	4,238,092	1,100	2,741,758	2,742,858	0	1,495,234	1,495,234
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	84,726	84,726	0	54,826	54,826	0	29,900	29,900
1	536000	Water for Power	0	92,145	92,145	0	59,627	59,627	0	32,518	32,518
1	537000	Hydraulic Expense	218,697	234,042	452,739	141,425	151,449	292,874	77,272	82,593	159,865
1	538000	Electric Expense	0	536,921	536,921	0	347,442	347,442	0	189,479	189,479
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	68,479	68,479	0	44,313	44,313	0	24,166	24,166
1	540000	Rent	0	108,571	108,571	0	70,256	70,256	0	38,315	38,315
1	540100	MT Trust Funds Land Settlement Rents	477,894	0	477,894	311,573	0	311,573	166,321	0	166,321
		MAINTENANCE									
1	541000	Supervision & Engineering	0	68,367	68,367	0	44,240	44,240	0	24,127	24,127
1	542000	Structures	0	24,780	24,780	0	16,035	16,035	0	8,745	8,745
1	543000	Reservoirs, Dams, & Waterways	0	69,569	69,569	0	45,018	45,018	0	24,551	24,551
1	544000	Electric Plant	0	177,450	177,450	0	114,828	114,828	0	62,622	62,622
1	545000	Miscellaneous Hydraulic Plant	0	56,221	56,221	0	36,381	36,381	0	19,840	19,840
		TOTAL HYDRO POWER GENERATION EXP	696,591	1,521,271	2,217,862	452,998	984,415	1,437,413	243,593	536,856	780,449
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	40,532	40,532	0	26,228	26,228	0	14,304	14,304
1	547XXX	Fuel	0	7,034,057	7,034,057	0	4,551,738	4,551,738	0	2,482,319	2,482,319
1	548000	Generation Expense	0	173,254	173,254	0	112,113	112,113	0	61,141	61,141
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	30,181	30,181	0	19,530	19,530	0	10,651	10,651
1	550000	Rent	0	(2,819)	(2,819)	0	(1,824)	(1,824)	0	(995)	(995)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	(2,692)	(2,692)	0	(1,742)	(1,742)	0	(950)	(950)
1	552000	Structures	0	3,216	3,216	0	2,081	2,081	0	1,135	1,135
1	553000	Generating & Electric Equipment	0	260,901	260,901	0	168,829	168,829	0	92,072	92,072
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	97,513	97,513	0	63,101	63,101	0	34,412	34,412
		TOTAL OTHER POWER GENERATION EXP	0	7,634,143	7,634,143	0	4,940,054	4,940,054	0	2,694,089	2,694,089



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	0	18,494,805	18,494,805	0	11,967,989	11,967,989	0	6,526,816	6,526,816
1	556000	System Control & Load Dispatching	0	95,567	95,567	0	61,841	61,841	0	33,726	33,726
E-557	557XXX	Other Expense	194,799	6,768,101	6,962,900	(580,602)	4,379,637	3,799,035	775,401	2,388,464	3,163,865
		TOTAL OTHER POWER SUPPLY EXPENSE	194,799	25,358,473	25,553,272	(580,602)	16,409,467	15,828,865	775,401	8,949,006	9,724,407
		TOTAL PRODUCTION OPERATING EXP	892,490	38,750,879	39,643,369	(126,504)	25,075,694	24,949,190	1,018,994	13,675,185	14,694,179
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	131,191	131,191	0	84,894	84,894	0	46,297	46,297
1	561000	Load Dispatching	0	191,515	191,515	0	123,929	123,929	0	67,586	67,586
1	562000	Station Expense	0	39,835	39,835	0	25,777	25,777	0	14,058	14,058
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	34,027	34,027	0	22,019	22,019	0	12,008	12,008
1	565XXX	Transmission of Electricity by Others	0	1,469,091	1,469,091	0	950,649	950,649	0	518,442	518,442
1	566000	Miscellaneous Transmission Expense	0	51,592	51,592	0	33,385	33,385	0	18,207	18,207
1	567000	Rent	0	15,703	15,703	0	10,161	10,161	0	5,542	5,542
		MAINTENANCE									
1	568000	Supervision & Engineering	0	76,604	76,604	0	49,570	49,570	0	27,034	27,034
1	569000	Structures	1,485	23,374	24,859	1,485	15,125	16,610	0	8,249	8,249
1	570000	Station Equipment	12,820	55,580	68,400	12,820	35,966	48,786	0	19,614	19,614
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	597	55,215	55,812	597	35,730	36,327	0	19,485	19,485
1	572000	Underground Lines	0	171	171	0	111	111	0	60	60
1	573000	Service Miscellaneous	0	7,954	7,954	0	5,147	5,147	0	2,807	2,807
		TOTAL TRANSMISSION OPERATING EXP	14,902	2,151,852	2,166,754	14,902	1,392,463	1,407,365	0	759,389	759,389

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended January 31, 2015	
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-Production	0	2,140,031	2,140,031	0	1,384,814	1,384,814	0	755,217	755,217
E-DEPX		Depreciation Expense-Transmission	0	908,124	908,124	0	587,647	587,647	0	320,477	320,477
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,536	96,536	0	62,468	62,468	0	34,068	34,068
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(12,128)	0	(12,128)	12,128	0	12,128
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	10,785	11,707	0	5,882	5,882
99	407331	Amortization of BPA Parallel Capacity Support	(451,078)	0	(451,078)	(287,084)	0	(287,084)	(163,994)	0	(163,994)
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,765	1,765	0	962	962
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	190,497	0	190,497	81,141	0	81,141	109,356	0	109,356
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	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	12,761	0	12,761	12,761	0	12,761	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,674	47,674	0	26,000	26,000
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0	0
99	407395	Optional Renewable Power Revenue Offset	18,706	0	18,706	14,615	0	14,615	4,091	0	4,091
99	407403	Amortization of Dissallowed 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	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,202,067)	0	(1,202,067)	(826,307)	0	(826,307)	(375,760)	0	(375,760)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(6,019)	0	(6,019)	0	0	0	(6,019)	0	(6,019)
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(387,133)	0	(387,133)	(387,133)	0	(387,133)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(454)	(454)	0	(247)	(247)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	312,837	0	312,837	302,722	0	302,722	10,115	0	10,115
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,084,999	2,084,999	0	1,349,202	1,349,202	0	735,797	735,797
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(1,086,388)	5,322,057	4,235,669	(748,605)	3,443,901	2,695,296	(337,783)	1,878,156	1,540,373
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(178,996)	46,224,788	46,045,792	(860,207)	29,912,058	29,051,851	681,211	16,312,730	16,993,941

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended January 31, 2015		
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	83,030	212,926	295,956	65,820	143,152	208,972	17,210	69,774	86,984
3	582000	Station Expense	43,089	6,929	50,018	20,109	4,658	24,767	22,980	2,271	25,251
3	583000	Overhead Line Expense	130,267	29,277	159,544	87,006	19,683	106,689	43,261	9,594	52,855
3	584000	Underground Line Expense	143,648	0	143,648	113,131	0	113,131	30,517	0	30,517
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	6,424	0	6,424	1,348	0	1,348	5,076	0	5,076
3	586000	Meter Expense	86,873	12,765	99,638	64,302	8,582	72,884	22,571	4,183	26,754
3	587000	Customer Installations Expense	39,500	6,150	45,650	19,770	4,135	23,905	19,730	2,015	21,745
3	588000	Miscellaneous Distribution Expense	259,127	241,247	500,374	126,796	162,193	288,989	132,331	79,054	211,385
3	589000	Rent	277	19,517	19,794	277	13,121	13,398	0	6,396	6,396
		MAINTENANCE:									
3	590000	Supervision & Engineering	3,380	98,079	101,459	3,380	65,939	69,319	0	32,140	32,140
3	591000	Structures	11,782	0	11,782	13,347	0	13,347	(1,565)	0	(1,565)
3	592000	Station Equipment	81,736	11,298	93,034	71,990	7,596	79,586	9,746	3,702	13,448
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	941,201	(663,000)	278,201	632,994	(445,742)	187,252	308,207	(217,258)	90,949
3	594000	Underground Lines	75,796	0	75,796	41,453	0	41,453	34,343	0	34,343
3	595000	Line Transformers	43,115	22,488	65,603	41,608	15,119	56,727	1,507	7,369	8,876
3	596000	Street Light & Signal System Maintenance Exp	71,870	0	71,870	51,544	0	51,544	20,326	0	20,326
3	597000	Meters	2,765	0	2,765	2,418	0	2,418	347	0	347
3	598000	Miscellaneous Distribution Expense	29,113	13,964	43,077	22,953	9,388	32,341	6,160	4,576	10,736
		TOTAL DISTRIBUTION OPERATING EXP	2,052,993	11,640	2,064,633	1,380,246	7,824	1,388,070	672,747	3,816	676,563
E-DEPX		Depreciation Expense-Distribution	3,294,512	184	3,294,696	2,051,494	124	2,051,618	1,243,018	60	1,243,078
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	5,044,911	0	5,044,911	4,251,975	0	4,251,975	792,936	0	792,936
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,341,673	184	8,341,857	6,305,719	124	6,305,843	2,035,954	60	2,036,014
		TOTAL DISTRIBUTION EXPENSES	10,394,666	11,824	10,406,490	7,685,965	7,948	7,693,913	2,708,701	3,876	2,712,577

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

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	22,611	22,611	0	14,841	14,841	0	7,770	7,770
2	902000	Meter Reading Expenses	208,667	5,667	214,334	195,533	3,720	199,253	13,134	1,947	15,081
E-903	903XXX	Customer Records & Collection Expenses	118,966	476,643	595,609	70,322	312,854	383,176	48,644	163,789	212,433
2	904000	Uncollectible Accounts	0	253,441	253,441	0	166,351	166,351	0	87,090	87,090
2	905000	Misc Customer Accounts	0	12,064	12,064	0	7,918	7,918	0	4,146	4,146
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>327,633</b>	<b>770,426</b>	<b>1,098,059</b>	<b>265,855</b>	<b>505,684</b>	<b>771,539</b>	<b>61,778</b>	<b>264,742</b>	<b>326,520</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
E-908	908XXX	Customer Assistance Expenses	2,889,153	34,988	2,924,141	2,149,751	22,965	2,172,716	739,402	12,023	751,425
2	909000	Advertising	0	42,630	42,630	0	27,981	27,981	0	14,649	14,649
2	910000	Misc Customer Service & Info Exp	0	30,148	30,148	0	19,788	19,788	0	10,360	10,360
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>2,889,153</b>	<b>107,766</b>	<b>2,996,919</b>	<b>2,149,751</b>	<b>70,734</b>	<b>2,220,485</b>	<b>739,402</b>	<b>37,032</b>	<b>776,434</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	34,015	2,248,449	2,282,464	22,288	1,526,697	1,548,985	11,727	721,752	733,479
4	921000	Office Supplies & Expenses	3,820	313,441	317,261	3,820	212,826	216,646	0	100,615	100,615
4	922000	Admin Exp Transferred--Credit	0	(11,053)	(11,053)	0	(7,505)	(7,505)	0	(3,548)	(3,548)
4	923000	Outside Services Employed	178	612,032	612,210	178	415,570	415,748	0	196,462	196,462
4	924000	Property Insurance Premium	0	89,593	89,593	0	60,834	60,834	0	28,759	28,759
4	925XXX	Injuries and Damages	236	293,877	294,113	79	199,542	199,621	157	94,335	94,492
4	926XXX	Employee Pensions and Benefits	0	717,940	717,940	0	487,481	487,481	0	230,459	230,459
4	927000	Franchise Requirements	327	0	327	0	0	0	327	0	327
1	928000	Regulatory Commission Expenses	252,367	251,875	504,242	198,267	162,988	361,255	54,100	88,887	142,987
4	930000	Miscellaneous General Expenses	15,388	484,877	500,265	5,423	329,231	334,654	9,965	155,646	165,611
4	931000	Rents	779	90,329	91,108	429	61,333	61,762	350	28,996	29,346
4	935000	Maintenance of General Plant	123,737	888,235	1,011,972	64,681	603,112	667,793	59,056	285,123	344,179
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>430,847</b>	<b>5,979,595</b>	<b>6,410,442</b>	<b>295,165</b>	<b>4,052,109</b>	<b>4,347,274</b>	<b>135,682</b>	<b>1,927,486</b>	<b>2,063,168</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended January 31, 2015	
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	140,059	1,072,067	1,212,126	104,125	727,933	832,058	35,934	344,134	380,068
E-AMTX		Amortization Expense-General Plant - 303000	0	35,881	35,881	0	24,343	24,343	0	11,538	11,538
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	89,055	844,234	933,289	87,955	573,235	661,190	1,100	270,999	272,099
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	2,604	2,604	0	1,768	1,768	0	836	836
99	407X28	Reg Credit/Debit Res Decoupling Def Rev	1,276,924	0	1,276,924	1,276,924	0	1,276,924	0	0	0
99	407X29	Reg Credit/Debit Res Decoupling Amort	0	0	0	0	0	0	0	0	0
99	407X38	Reg Credit/Debit Non-Res Decoupling Def Rev	(186,937)	0	(186,937)	(186,937)	0	(186,937)	0	0	0
99	407X39	Reg Credit/Debit Non-Res Decoupling Amort	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(102,307)	0	(102,307)	0	0	0	(102,307)	0	(102,307)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>1,216,794</b>	<b>1,954,786</b>	<b>3,171,580</b>	<b>1,282,067</b>	<b>1,327,279</b>	<b>2,609,346</b>	<b>(65,273)</b>	<b>627,507</b>	<b>562,234</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>1,647,641</b>	<b>7,934,381</b>	<b>9,582,022</b>	<b>1,577,232</b>	<b>5,379,388</b>	<b>6,956,620</b>	<b>70,409</b>	<b>2,554,993</b>	<b>2,625,402</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>15,080,097</b>	<b>55,049,185</b>	<b>70,129,282</b>	<b>10,818,596</b>	<b>35,875,812</b>	<b>46,694,408</b>	<b>4,261,501</b>	<b>19,173,373</b>	<b>23,434,874</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>23,332,639</b>			<b>15,400,374</b>			<b>7,932,265</b>
E-FIT		FEDERAL INCOME TAX--Normal Accrual			6,340,991			4,048,391			2,292,600
E-FIT		DEFERRED FEDERAL INCOME TAX			303,974			361,972			(57,998)
E-FIT		AMORTIZED ITC - NOXON			(16,294)			(10,544)			(5,750)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>16,703,968</b>			<b>11,000,555</b>			<b>5,703,413</b>

ALLOCATION RATIOS:

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-ALL	1	Production/Transmission Ratio		100.000%			64.710%			35.290%	
E-ALL	2	Number of Customers		100.000%			65.637%			34.363%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			67.231%			32.769%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			67.900%			32.100%	
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 January 31, 2015	
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	17,833,413	17,833,413	0	11,540,002	11,540,002	0	6,293,411	6,293,411
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	22,759	22,759	0	14,727	14,727	0	8,032	8,032
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	490,647	490,647	0	317,498	317,498	0	173,149	173,149
1	555710	Intercompany Purchase	0	147,986	147,986	0	95,762	95,762	0	52,224	52,224
TOTAL ACCOUNT 555			0	18,494,805	18,494,805	0	11,967,989	11,967,989	0	6,526,816	6,526,816

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
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 January 31, 2015	
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	464,174	464,174	0	300,367	300,367	0	163,807	163,807
1	557010	Other Power Supply Expense - Financial	0	2,591,889	2,591,889	0	1,677,211	1,677,211	0	914,678	914,678
1	557150	Fuel - Economic Dispatch	0	814,972	814,972	0	527,368	527,368	0	287,604	287,604
1	557160	Power Supply Expense - Miscellaneous	154,715	0	154,715	154,715	0	154,715	0	0	0
99	557161	Unbilled Add-Ons	60,349	0	60,349	88,360	0	88,360	(28,011)	0	(28,011)
1	557170	Broker Fees - Power	0	31,018	31,018	0	20,072	20,072	0	10,946	10,946
1	557171	REC Broker Fees	3,828	3,127	6,955	3,828	2,023	5,851	0	1,104	1,104
1	557172	Trade Reporting	0	375	375	0	243	243	0	132	132
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	(826,446)	0	(826,446)	(826,446)	0	(826,446)	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	120,151	0	120,151	120,151	0	120,151	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(162,668)	0	(162,668)	(162,668)	0	(162,668)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	39,195	0	39,195	0	0	0	39,195	0	39,195
99	557390	Idaho PCA Amortization	737,450	0	737,450	0	0	0	737,450	0	737,450
1	557395	Optional Renewable Power Expense Offset	0	16	16	0	10	10	0	6	6
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,862,530	2,862,530	0	1,852,343	1,852,343	0	1,010,187	1,010,187
TOTAL ACCOUNT 557			194,799	6,768,101	6,962,900	(580,602)	4,379,637	3,799,035	775,401	2,388,464	3,163,865

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE</b>	<b>E-903-1A</b>
For Month Ended January 31, 2015	
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	118,966	476,643	595,609	70,322	312,854	383,176	48,644	163,789	212,433
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
		<b>TOTAL ACCOUNT 903</b>	<b>118,966</b>	<b>476,643</b>	<b>595,609</b>	<b>70,322</b>	<b>312,854</b>	<b>383,176</b>	<b>48,644</b>	<b>163,789</b>	<b>212,433</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.637%	34.363%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.117%	34.883%



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-1A</b>
For Month Ended January 31, 2015	
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	20,082	34,988	55,070	17,115	22,965	40,080	2,967	12,023	14,990
99	908600	Public Purpose Tariff Rider Expense Offset	2,936,609	0	2,936,609	2,174,092	0	2,174,092	762,517	0	762,517
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(67,538)	0	(67,538)	(41,456)	0	(41,456)	(26,082)	0	(26,082)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>2,889,153</b>	<b>34,988</b>	<b>2,924,141</b>	<b>2,149,751</b>	<b>22,965</b>	<b>2,172,716</b>	<b>739,402</b>	<b>12,023</b>	<b>751,425</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.637%	34.363%
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 January 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.74%	52.74%
2	Cost of Debt		5.376%	5.394%
	Total Weighted Cost		2.835%	2.845%
E-APL	Net Rate Base	1,960,128,223	1,293,245,770	666,882,453
	Interest Deduction for FIT Calculation	55,636,324	36,663,518	18,972,806
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID:		AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES		E-FIT-1A				
For Month Ended January 31, 2015						
Average of Monthly Averages Basis						
Ref/Basis	Description	System	Washington	Idaho		
Calculation of Taxable Operating Income:						
E-OPS	Operating Revenue	93,461,921	62,094,782	31,367,139		
E-OPS	Less: Operating & Maintenance Expense	54,380,176	35,083,923	19,296,253		
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	8,619,196	6,009,308	2,609,888		
E-OTX	Less: Taxes Other than FIT	7,129,910	5,601,177	1,528,733		
	Net Operating Income Before FIT	23,332,639	15,400,374	7,932,265		
E-INT	Less: Monthly Interest Expense	4,636,360	3,055,293	1,581,067		
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(12,128)	12,128		
E-SCM	Plus: Schedule M Adjustments	(537,227)	(763,242)	226,015		
	Taxable Net Operating Income	18,159,052	11,593,967	6,565,085		
	Tax Rate	35.00%	35.00%	35.00%		
	Total Federal Income Tax	6,355,668	4,057,888	2,297,780		
1	Production Tax Credit	(14,677)	(9,497)	(5,180)		
1	Investment Tax Credit - Noxon *	0	0	0		
	Total Net Federal Income Tax	6,340,991	4,048,391	2,292,600		
E-DTE	Deferred FIT	303,974	361,972	(57,998)		
1	411400 Amortized Investment Tax Credit - Noxon	(16,294)	(10,544)	(5,750)		
	Total Net FIT/Deferred FIT	6,628,671	4,399,819	2,228,852		
ALLOCATION RATIOS:						
E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%	
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-1A</b>
For Month Ended January 31, 2015	
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	3,525,874	5,099,663	8,625,537	2,245,823	3,362,334	5,608,157	1,280,051	1,737,329	3,017,380
12	997001 Contributions In Aid of Construction	0	56,416	56,416	0	36,736	36,736	0	19,680	19,680
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	91,077	91,077	0	61,841	61,841	0	29,236	29,236
99	997007 Idaho PCA	776,645	0	776,645	0	0	0	776,645	0	776,645
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	(1,824)	(1,824)	0	(995)	(995)
4	997015 Airplane Lease Payments	0	36,239	36,239	0	24,606	24,606	0	11,633	11,633
12	997016 Redemption Expense Amortization	0	109,470	109,470	0	71,284	71,284	0	38,186	38,186
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	1,301,852	0	1,301,852	903,129	0	903,129	398,723	0	398,723
99	997019 CSS Temporary Service Fees	17,829	0	17,829	3,240	0	3,240	14,589	0	14,589
4	997020 FAS87 Current Pension Accrual	0	894,930	894,930	0	607,657	607,657	0	287,273	287,273
99	997021 Wartsilla Generators Amortization	12,761	0	12,761	12,761	0	12,761	0	0	0
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	24,404	24,404	0	15,891	15,891	0	8,513	8,513
4	997033 BPA Residential Exchange	(606,399)	0	(606,399)	(426,388)	0	(426,388)	(180,011)	0	(180,011)
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	(29,991)	(29,991)	0	(19,407)	(19,407)	0	(10,584)	(10,584)
99	997043 Washington Deferred Power Costs	(826,446)	0	(826,446)	(826,446)	0	(826,446)	0	0	0
1	997044 Non-Monetary Power Costs	0	22,759	22,759	0	14,727	14,727	0	8,032	8,032
1	997045 Section 199 Manufacturing Deduction	0	(357,143)	(357,143)	0	(231,107)	(231,107)	0	(126,036)	(126,036)
99	997046 Nez Perce Settlement	(291,059)	0	(291,059)	(1,834)	0	(1,834)	(289,225)	0	(289,225)
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(362,208)	(362,208)	0	(235,859)	(235,859)	0	(126,349)	(126,349)
11	997049 Tax Depreciation	0	(10,452,681)	(10,452,681)	0	(6,715,011)	(6,715,011)	0	(3,737,670)	(3,737,670)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
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	3,828	3,828	0	2,599	2,599	0	1,229	1,229
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 January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	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	47,674	60,351	2,581	26,000	28,581
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(64,693)	0	(64,693)	(28,538)	0	(28,538)	(36,155)	0	(36,155)
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	107,850	107,850	0	58,817	58,817
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	467,703	467,703	0	300,462	300,462	0	167,241	167,241
4	997081	Deferred Compensation	0	(360,484)	(360,484)	0	(244,769)	(244,769)	0	(115,715)	(115,715)
4	997082	Meal Disallowances	0	28,930	28,930	0	19,643	19,643	0	9,287	9,287
4	997083	Paid Time Off	0	(300,519)	(300,519)	0	(204,052)	(204,052)	0	(96,467)	(96,467)
2	997084	Customer Uncollectibles	0	297,395	297,395	0	195,201	195,201	0	102,194	102,194
99	997088	Deferred O&M Colstrip & CS2	184,478	0	184,478	81,141	0	81,141	103,337	0	103,337
99	997089	CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091	LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	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	(162,668)	0	(162,668)	(162,668)	0	(162,668)	0	0	0
1	997096	CDA Settlement Costs	0	2,727	2,727	0	1,765	1,765	0	962	962
99	997097	BPA Parallel Capacity	(450,623)	0	(450,623)	(287,084)	0	(287,084)	(163,539)	0	(163,539)
99	997098	Provision for Rate Refund	(102,307)	0	(102,307)	0	0	0	(102,307)	0	(102,307)
1	997099	Kettle Falls Diesel Leak	0	(623)	(623)	0	(403)	(403)	0	(220)	(220)
99	997100	WA REC Amort	120,497	0	120,497	120,497	0	120,497	0	0	0
1	997101	Repairs 481 (a)	0	0	0	0	0	0	0	0	0
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>3,953,359</b>	<b>(4,490,586)</b>	<b>(537,227)</b>	<b>2,018,920</b>	<b>(2,782,162)</b>	<b>(763,242)</b>	<b>1,934,439</b>	<b>(1,708,424)</b>	<b>226,015</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.637%	34.363%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.242%	35.758%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.117%	34.883%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-1A</b>
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

ef/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	269,868	269,868	0	167,197	167,197	0	102,671	102,671
99	410100	Deferred Federal Income Tax Expense - Washin	293,233	0	293,233	293,233	0	293,233	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(148,309)	0	(148,309)	0	0	0	(148,309)	0	(148,309)
	410100	Total	144,924	269,868	414,792	293,233	167,197	460,430	(148,309)	102,671	(45,638)
14	411100	Deferred Federal Income Tax Expense - Allocate	0	121,285	121,285	0	75,142	75,142	0	46,143	46,143
99	411100	Deferred Federal Income Tax Expense - Washin	(173,600)	0	(173,600)	(173,600)	0	(173,600)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(58,503)	0	(58,503)	0	0	0	(58,503)	0	(58,503)
	411100	Total	(232,103)	121,285	(110,818)	(173,600)	75,142	(98,458)	(58,503)	46,143	(12,360)
Total Deferred Federal Income Tax Expense			(87,179)	391,153	303,974	119,633	242,339	361,972	(206,812)	148,814	(57,998)

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	61.955%	38.045%
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 January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			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	138,866	138,866	0	89,860	89,860	0	49,006	49,006
1	408150	R&P Property Tax--Production	0	1,299,753	1,299,753	0	841,070	841,070	0	458,683	458,683
1	408180	R&P Property Tax--Transmission	0	484,663	484,663	0	313,625	313,625	0	171,038	171,038
1	409100	State Income Tax--Montana & Oregon	0	161,717	161,717	0	104,647	104,647	0	57,070	57,070
TOTAL PRODUCTION & TRANSMISSION			0	2,084,999	2,084,999	0	1,349,202	1,349,202	0	735,797	735,797
DISTRIBUTION											
99	408110	State Excise Tax	1,992,563	0	1,992,563	1,992,563	0	1,992,563	0	0	0
99	408120	Municipal Occupation & License Tax	2,024,575	0	2,024,575	1,685,954	0	1,685,954	338,621	0	338,621
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	868,955	0	868,955	573,458	0	573,458	295,497	0	295,497
99	409100	State Income Tax--Idaho	158,818	0	158,818	0	0	0	158,818	0	158,818
TOTAL DISTRIBUTION			5,044,911	0	5,044,911	4,251,975	0	4,251,975	792,936	0	792,936
TOTAL TAXES OTHER THAN FIT			5,044,911	2,084,999	7,129,910	4,251,975	1,349,202	5,601,177	792,936	735,797	1,528,733

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended January 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	8,941,666	8,941,666	0	5,786,152	5,786,152	0	3,155,514	3,155,514
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,294,200	1,294,200	0	705,800	705,800
1	182333	CDA Settlement Costs	0	1,276,058	1,276,058	0	825,737	825,737	0	450,321	450,321
1	182381	CDA Settlement Past Storage	0	34,479,340	34,479,340	0	22,311,581	22,311,581	0	12,167,759	12,167,759
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,504,249	29,106,953	0	15,544,969	15,544,969
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	16,782,730	16,935,909	153,179	11,062,472	11,215,651	0	5,720,258	5,720,258
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,295,388	42,419,742	47,715,130	5,229,619	28,803,005	34,032,624	65,769	13,616,737	13,682,506
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,135,552	3,135,552	0	2,129,040	2,129,040	0	1,006,512	1,006,512
TOTAL INTANGIBLE PLANT			6,051,271	153,084,306	159,135,577	5,985,502	100,716,436	106,701,938	65,769	52,367,870	52,433,639
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,578,172	3,578,172	0	2,315,435	2,315,435	0	1,262,737	1,262,737
1	311XXX	Structures & Improvements	0	128,272,973	128,272,973	0	83,005,441	83,005,441	0	45,267,532	45,267,532
1	312000	Boiler Plant	0	175,210,700	175,210,700	0	113,378,844	113,378,844	0	61,831,856	61,831,856
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	53,617,339	53,617,339	0	34,695,780	34,695,780	0	18,921,559	18,921,559
1	315000	Accessory Electric Equipment	0	27,076,824	27,076,824	0	17,521,413	17,521,413	0	9,555,411	9,555,411
1	316000	Miscellaneous Power Plant Equipment	0	17,011,316	17,011,316	0	11,008,023	11,008,023	0	6,003,293	6,003,293
TOTAL STEAM PRODUCTION PLANT			0	404,774,094	404,774,094	0	261,929,317	261,929,317	0	142,844,777	142,844,777
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	59,736,100	59,736,100	0	38,655,230	38,655,230	0	21,080,870	21,080,870
1	331XXX	Structures & Improvements	0	56,767,269	56,767,269	0	36,734,100	36,734,100	0	20,033,169	20,033,169
1	332XXX	Reservoirs, Dams, & Waterways	0	137,859,168	137,859,168	0	89,208,668	89,208,668	0	48,650,500	48,650,500
1	333000	Waterwheels, Turbines, & Generators	0	167,783,449	167,783,449	0	108,572,670	108,572,670	0	59,210,779	59,210,779
1	334000	Accessory Electric Equipment	0	38,081,059	38,081,059	0	24,642,253	24,642,253	0	13,438,806	13,438,806
1	335XXX	Miscellaneous Power Plant Equipment	0	9,307,717	9,307,717	0	6,023,024	6,023,024	0	3,284,693	3,284,693
1	336000	Roads, Railroads, & Bridges	0	2,675,226	2,675,226	0	1,731,139	1,731,139	0	944,087	944,087
TOTAL HYDRAULIC PRODUCTION PLANT			0	472,209,988	472,209,988	0	305,567,084	305,567,084	0	166,642,904	166,642,904
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	585,734	585,734	0	319,434	319,434
1	341000	Structures & Improvements	0	16,769,124	16,769,124	0	10,851,300	10,851,300	0	5,917,824	5,917,824
1	342000	Fuel Holders, Producers, & Accessories	0	21,302,085	21,302,085	0	13,784,579	13,784,579	0	7,517,506	7,517,506
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,471,818	15,471,818	0	8,437,652	8,437,652
1	344000	Generators	0	208,032,409	208,032,409	0	134,617,772	134,617,772	0	73,414,637	73,414,637
1	344010	Generators - Solar	0	149,669	149,669	0	96,851	96,851	0	52,818	52,818
1	345000	Accessory Electric Equipment	0	20,756,024	20,756,024	0	13,431,223	13,431,223	0	7,324,801	7,324,801
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,490	21,490	0	11,720	11,720
1	346000	Miscellaneous Power Plant Equipment	0	1,524,717	1,524,717	0	986,644	986,644	0	538,073	538,073
TOTAL OTHER PRODUCTION PLANT			0	293,381,876	293,381,876	0	189,847,411	189,847,411	0	103,534,465	103,534,465
TOTAL PRODUCTION PLANT			0	1,170,365,958	1,170,365,958	0	757,343,812	757,343,812	0	413,022,146	413,022,146



RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended January 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	20,144,430	20,144,430	0	13,035,461	13,035,461	0	7,108,969	7,108,969
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,480,960	20,480,960	0	13,253,229	13,253,229	0	7,227,731	7,227,731
1	353000	Station Equipment	0	232,813,176	232,813,176	0	150,653,406	150,653,406	0	82,159,770	82,159,770
1	354000	Towers & Fixtures	0	17,125,486	17,125,486	0	11,081,902	11,081,902	0	6,043,584	6,043,584
1	355000	Poles & Fixtures	0	179,725,520	179,725,520	0	116,300,384	116,300,384	0	63,425,136	63,425,136
1	356000	Overhead Conductors & Devices	0	125,528,911	125,528,911	0	81,229,758	81,229,758	0	44,299,153	44,299,153
1	357000	Underground Conduit	0	2,973,023	2,973,023	0	1,923,843	1,923,843	0	1,049,180	1,049,180
1	358000	Underground Conductors & Devices	0	2,330,071	2,330,071	0	1,507,789	1,507,789	0	822,282	822,282
1	359000	Roads & Trails	0	1,951,875	1,951,875	0	1,263,058	1,263,058	0	688,817	688,817
TOTAL TRANSMISSION PLANT			0	603,073,452	603,073,452	0	390,248,830	390,248,830	0	212,824,622	212,824,622
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,794,104	0	4,794,104	3,552,402	0	3,552,402	1,241,702	0	1,241,702
99	360400	Land Easements	2,535,128	0	2,535,128	545,175	0	545,175	1,989,953	0	1,989,953
99	361000	Structures & Improvements	18,858,718	0	18,858,718	12,889,835	0	12,889,835	5,968,883	0	5,968,883
3	362000	Station Equipment	122,518,795	112,061	122,630,856	78,335,226	75,340	78,410,566	44,183,569	36,721	44,220,290
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	307,910,130	0	307,910,130	195,341,304	0	195,341,304	112,568,826	0	112,568,826
99	365000	Overhead Conductors & Devices	198,403,170	0	198,403,170	125,168,682	0	125,168,682	73,234,488	0	73,234,488
99	366000	Underground Conduit	92,119,539	0	92,119,539	58,336,922	0	58,336,922	33,782,617	0	33,782,617
99	367000	Underground Conductors & Devices	160,479,310	0	160,479,310	102,902,243	0	102,902,243	57,577,067	0	57,577,067
99	368000	Line Transformers	219,690,904	0	219,690,904	148,194,068	0	148,194,068	71,496,836	0	71,496,836
99	369XXX	Services	143,136,669	0	143,136,669	92,250,530	0	92,250,530	50,886,139	0	50,886,139
99	370000	Meters	48,223,556	0	48,223,556	26,308,564	0	26,308,564	21,914,992	0	21,914,992
99	373XXX	Street Light & Signal Systems	40,468,850	0	40,468,850	24,890,872	0	24,890,872	15,577,978	0	15,577,978
TOTAL DISTRIBUTION PLANT			1,359,138,873	112,061	1,359,250,934	868,715,823	75,340	868,791,163	490,423,050	36,721	490,459,771
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,090,834	3,075,757	4,166,591	384,267	2,088,439	2,472,706	706,567	987,318	1,693,885
4	390XXX	Structures & Improvements	13,640,672	66,342,694	79,983,366	6,999,194	45,046,689	52,045,883	6,641,478	21,296,005	27,937,483
4	391XXX	Office Furniture & Equipment	3,368,356	37,995,152	41,363,508	3,296,605	25,798,708	29,095,313	71,751	12,196,444	12,268,195
4	392XXX	Transportation Equipment	22,133,280	12,921,200	35,054,480	16,111,617	8,773,495	24,885,112	6,021,663	4,147,705	10,169,368
4	393000	Stores Equipment	274,125	2,452,479	2,726,604	121,608	1,665,233	1,786,841	152,517	787,246	939,763
4	394000	Tools, Shop & Garage Equipment	2,057,719	8,753,972	10,811,691	993,356	5,943,947	6,937,303	1,064,363	2,810,025	3,874,388
4	395000	Laboratory Equipment	273,668	716,050	989,718	228,208	486,198	714,406	45,460	229,852	275,312
4	396XXX	Power Operated Equipment	26,882,018	9,385,297	36,267,315	16,402,420	6,372,617	22,775,037	10,479,598	3,012,680	13,492,278
4	397XXX	Communications Equipment	18,988,534	70,897,128	89,885,662	11,586,436	48,139,150	59,725,586	7,402,098	22,757,978	30,160,076
4	398000	Miscellaneous Equipment	6,225	377,571	383,796	3,926	256,371	260,297	2,299	121,200	123,499
TOTAL GENERAL PLANT			88,715,431	212,917,300	301,632,731	56,127,637	144,570,847	200,698,484	32,587,794	68,346,453	100,934,247
TOTAL PLANT IN SERVICE			1,453,905,575	2,139,553,077	3,593,458,652	930,828,962	1,392,955,265	2,323,784,227	523,076,613	746,597,812	1,269,674,425

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended January 31, 2015		
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	(286,474,452)	(286,474,452)	0	(185,377,618)	(185,377,618)	0	(101,096,834)	(101,096,834)
E-ADEP		Hydro Production Plant	0	(130,902,416)	(130,902,416)	0	(84,706,953)	(84,706,953)	0	(46,195,463)	(46,195,463)
E-ADEP		Other Production Plant	0	(93,631,018)	(93,631,018)	0	(60,588,632)	(60,588,632)	0	(33,042,386)	(33,042,386)
E-ADEP		Transmission Plant	0	(193,613,502)	(193,613,502)	0	(125,287,297)	(125,287,297)	0	(68,326,205)	(68,326,205)
E-ADEP		Distribution Plant	(428,488,566)	2,445	(428,486,121)	(263,751,866)	1,644	(263,750,222)	(164,736,700)	801	(164,735,899)
E-ADEP		General Plant	(28,796,852)	(72,245,261)	(101,042,113)	(17,537,726)	(49,054,532)	(66,592,258)	(11,259,126)	(23,190,729)	(34,449,855)
TOTAL ACCUMULATED DEPRECIATION			(457,285,418)	(776,864,204)	(1,234,149,622)	(281,289,592)	(505,013,388)	(786,302,980)	(175,995,826)	(271,850,816)	(447,846,642)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(9,239,006)	(9,239,006)	0	(5,978,561)	(5,978,561)	0	(3,260,445)	(3,260,445)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(150,239)	0	(150,239)	(150,239)	0	(150,239)	0	0	0
E-AAAMT		General Plant - 303000	0	(585,783)	(585,783)	0	(396,039)	(396,039)	0	(189,744)	(189,744)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(1,808,858)	(17,995,330)	(19,804,188)	(1,780,636)	(12,218,829)	(13,999,465)	(28,222)	(5,776,501)	(5,804,723)
E-AAAMT		General Plant - 390200, 396200	(120,812)	(220,461)	(341,273)	(117,239)	(149,693)	(266,932)	(3,573)	(70,768)	(74,341)
TOTAL ACCUMULATED AMORTIZATION			(2,079,909)	(28,040,580)	(30,120,489)	(2,048,114)	(18,743,122)	(20,791,236)	(31,795)	(9,297,458)	(9,329,253)
TOTAL ACCUMULATED DEPR/AMORT			(459,365,327)	(804,904,784)	(1,264,270,111)	(283,337,706)	(523,756,510)	(807,094,216)	(176,027,621)	(281,148,274)	(457,175,895)
NET ELECTRIC UTILITY PLANT before DFIT			994,540,248	1,334,648,293	2,329,188,541	647,491,256	869,198,755	1,516,690,011	347,048,992	465,449,538	812,498,530
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	(213,502)	(213,502)	0	(138,157)	(138,157)	0	(75,345)	(75,345)
12		ADFIT - Electric Plant In Service (282900)	0	(390,193,742)	(390,193,742)	0	(254,082,459)	(254,082,459)	0	(136,111,283)	(136,111,283)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(37,245,190)	(37,245,190)	0	(25,289,484)	(25,289,484)	0	(11,955,706)	(11,955,706)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(390,929)	(390,929)	0	(265,441)	(265,441)	0	(125,488)	(125,488)
1		ADFIT - Lake CDA 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	(12,067,769)	(12,067,769)	0	(7,809,053)	(7,809,053)	0	(4,258,716)	(4,258,716)
1		ADFIT - CDA Settlement Costs (283333)	0	370,065	370,065	0	239,469	239,469	0	130,596	130,596
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,652,711)	(3,652,711)	0	(2,378,536)	(2,378,536)	0	(1,274,175)	(1,274,175)
TOTAL ACCUMULATED DFIT			0	(443,393,778)	(443,393,778)	0	(289,723,661)	(289,723,661)	0	(153,670,117)	(153,670,117)
NET ELECTRIC UTILITY PLANT			994,540,248	891,254,515	1,885,794,763	647,491,256	579,475,094	1,226,966,350	347,048,992	311,779,421	658,828,413

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.231%	32.769%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.117%	34.883%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
 For Month Ended January 31, 2015  
 Average of Monthly Averages Basis

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

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	994,540,248	891,254,515	1,885,794,763	647,491,256	579,475,094	1,226,966,350	347,048,992	311,779,421	658,828,413
	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	(732,743)	0	(732,743)	732,743	0	732,743
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)	(2,777,439)	0	(2,777,439)	(890,121)	0	(890,121)	(1,887,318)	0	(1,887,318)
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)	7,365,220	0	7,365,220	4,713,084	0	4,713,084	2,652,136	0	2,652,136
99	ADFIT - Kettle Falls Disallowed (190420)	217,114	0	217,114	217,114	0	217,114	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)	1,326,186	0	1,326,186	0	0	0	1,326,186	0	1,326,186
99	ADFIT - Boulder Park Disallowed (190040)	445,835	0	445,835	0	0	0	445,835	0	445,835
99	Investment in WNP3 Exchange Power (124900, 12493)	11,331,000	0	11,331,000	11,331,000	0	11,331,000	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,036,393)	0	(2,036,393)	(2,036,393)	0	(2,036,393)	0	0	0
99	CDA Lake Settlement - WA (182382)	893,694	0	893,694	893,694	0	893,694	0	0	0
99	CDA Lake Settlement - ID (186382)	176,815	0	176,815	0	0	0	176,815	0	176,815
99	ADFIT - CDA Lake Settlement - Direct (283382)	(374,680)	0	(374,680)	(312,794)	0	(312,794)	(61,886)	0	(61,886)
99	CDA CDR Fund - Direct (182324)	65,007	0	65,007	65,007	0	65,007	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	461,609	0	461,609	428,520	0	428,520	33,089	0	33,089
99	ADFIT - Spokane River Relicensing (283322)	(161,539)	0	(161,539)	(149,963)	0	(149,963)	(11,576)	0	(11,576)
99	Spokane River PM&Es (182323)	426,207	0	426,207	272,106	0	272,106	154,101	0	154,101
99	ADFIT - Spokane River PM&Es (283323)	(149,196)	0	(149,196)	(95,261)	0	(95,261)	(53,935)	0	(53,935)
99	Montana Riverbed Settlement (186360)	1,941,192	0	1,941,192	1,325,023	0	1,325,023	616,169	0	616,169
99	ADFIT - Montana Riverbed Settlement (283365)	(679,417)	0	(679,417)	(463,759)	0	(463,759)	(215,658)	0	(215,658)
99	Lancaster Generation (182312)	1,190,000	0	1,190,000	1,190,000	0	1,190,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(416,500)	0	(416,500)	(416,500)	0	(416,500)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	60,747	0	60,747	0	0	0	60,747	0	60,747
4	Customer Advances (252000)	(1,786,153)	0	(1,786,153)	(447,672)	0	(447,672)	(1,338,481)	0	(1,338,481)
99	Customer Deposits (235199)	(1,966,628)	0	(1,966,628)	(1,966,628)	0	(1,966,628)	0	0	0
C-WKC	Working Capital	57,492,432	8,678,876	66,171,308	57,492,432	0	57,492,432	0	8,678,876	8,678,876
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	65,654,584	8,678,876	74,333,460	66,279,420	0	66,279,420	(624,836)	8,678,876	8,054,040
	NET RATE BASE	#####	899,933,391	1,960,128,223	713,770,676	579,475,094	1,293,245,770	346,424,156	320,458,297	666,882,453

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
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 January 31, 2015	
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)	647,002	647,002			647,002	647,002		418,675	418,675		228,327	228,327
1	Hydro (ED-AN)	711,009	711,009			711,009	711,009		460,094	460,094		250,915	250,915
1	Other (ED-AN)	782,020	782,020			782,020	782,020		506,045	506,045		275,975	275,975
<b>Total Electric Production</b>	<b>2,140,031</b>	<b>2,140,031</b>				<b>2,140,031</b>	<b>2,140,031</b>		<b>1,384,814</b>	<b>1,384,814</b>		<b>755,217</b>	<b>755,217</b>
<b>Electric Transmission</b>													
1	ED-AN	908,124	908,124			908,124	908,124		587,647	587,647		320,477	320,477
<b>Total Electric Transmissio</b>	<b>908,124</b>	<b>908,124</b>				<b>908,124</b>	<b>908,124</b>		<b>587,647</b>	<b>587,647</b>		<b>320,477</b>	<b>320,477</b>
<b>Electric Distribution</b>													
3	ED-AN	184	184				184		124	124		60	60
	ED-ID	1,243,018	1,243,018			1,243,018	1,243,018				1,243,018		1,243,018
	ED-WA	2,051,494	2,051,494			2,051,494	2,051,494	2,051,494		2,051,494			
<b>Total Electric Distribution</b>	<b>3,294,696</b>	<b>3,294,696</b>				<b>3,294,512</b>	<b>184</b>	<b>3,294,696</b>	<b>2,051,494</b>	<b>124</b>	<b>2,051,618</b>	<b>1,243,018</b>	<b>60</b>
<b>Gas Underground Storage</b>													
	GD-AN	49,934		49,934									
	GD-OR	9,689			9,689								
<b>Total Gas Underground St</b>	<b>59,623</b>		<b>49,934</b>	<b>9,689</b>									
<b>Gas Distribution</b>													
	GD-AN	5,384		5,384									
	GD-ID	361,012		361,012									
	GD-WA	731,059		731,059									
	GD-OR	484,117			484,117								
<b>Total Gas Distribution</b>	<b>1,581,572</b>		<b>1,097,455</b>	<b>484,117</b>									
<b>General Plant</b>													
4	ED-AN	219,622	219,622				219,622	219,622	149,123	149,123		70,499	70,499
	ED-ID	14,649	14,649			14,649	14,649				14,649		14,649
	ED-WA	92,359	92,359			92,359	92,359	92,359		92,359			
7,4	CD-AA	1,127,512	806,701	222,695	98,116		806,701	806,701	547,750	547,750		258,951	258,951
9,4	CD-AN	58,092	45,744	12,348			45,744	45,744	31,060	31,060		14,684	14,684
9	CD-ID	27,031	21,285	5,746		21,285	21,285				21,285		21,285
9	CD-WA	14,942	11,766	3,176		11,766	11,766	11,766		11,766			
8	GD-AA	20,574		14,213	6,361								
	GD-AN	3,331		3,331									
	GD-ID	3,876		3,876									
	GD-WA	17,962		17,962									
	GD-OR	17,407			17,407								
<b>Total General Plant</b>	<b>1,617,357</b>	<b>1,212,126</b>	<b>283,347</b>	<b>121,884</b>		<b>140,059</b>	<b>1,072,067</b>	<b>1,212,126</b>	<b>104,125</b>	<b>727,933</b>	<b>832,058</b>	<b>35,934</b>	<b>344,134</b>
<b>Total Depreciation Expense</b>	<b>9,601,403</b>	<b>7,554,977</b>	<b>1,430,736</b>	<b>615,690</b>		<b>3,434,571</b>	<b>4,120,406</b>	<b>7,554,977</b>	<b>2,155,619</b>	<b>2,700,518</b>	<b>4,856,137</b>	<b>1,278,952</b>	<b>1,419,888</b>

Allocation Ratios:  
Service -

Electric      Gas-North      Gas-South      Jurisdiction -      Washington      Idaho

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	Production/Transmission Ratio	64.710%	35.290%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3	Direct Distribution Operating Expe	67.231%	32.769%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	4	Jurisdictional 4-Factor Ratio	67.900%	32.100%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended January 31, 2015	
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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
<b>Production/Transmission</b>																	
1	Franchises (302000)	ED-AN	76,534	76,534			76,534	76,534		49,525	49,525		27,009	27,009			
1	Misc Intangible Plt (30300)	ED-AN	20,002	20,002			20,002	20,002		12,943	12,943		7,059	7,059			
<b>Total Production/Transmission</b>			<b>96,536</b>	<b>96,536</b>			<b>96,536</b>	<b>96,536</b>		<b>62,468</b>	<b>62,468</b>		<b>34,068</b>	<b>34,068</b>			
<b>Distribution</b>																	
	Franchises (302000)	ED-WA	2,013	2,013			2,013	2,013		2,013	2,013						
	Misc Intangible Plt (30300)	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	49,259	35,243	9,729	4,287		35,243	35,243		23,930	23,930		11,313	11,313		
9,1		CD-AN	810	638	172			638	638		413	413		225	225		
		GD-ID	338		338												
		GD-WA	2,072		2,072												
		GD-OR	672			672											
<b>Total General Plant - 303000</b>			<b>53,151</b>	<b>35,881</b>	<b>12,311</b>	<b>4,959</b>		<b>35,881</b>	<b>35,881</b>		<b>24,343</b>	<b>24,343</b>		<b>11,538</b>	<b>11,538</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																	
7,4		CD-AA	1,140,741	816,166	225,308	99,267		816,166	816,166		554,177	554,177		261,989	261,989		
9,4		CD-AN	763	601	162			601	601		408	408		193	193		
9,4		CD-ID	894	704	190		704	704					704	704			
4		ED-AN	27,467	27,467				27,467	27,467		18,650	18,650		8,817	8,817		
		ED-ID	396	396			396	396					396	396			
		ED-WA	87,955	87,955			87,955	87,955		87,955	87,955						
8		GD-AA	40,992		28,318	12,674											
		GD-AN	(30)		(30)												
		GD-OR	(3)			(3)											
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>1,299,175</b>	<b>933,289</b>	<b>253,948</b>	<b>111,938</b>		<b>89,055</b>	<b>844,234</b>	<b>933,289</b>		<b>87,955</b>	<b>573,235</b>	<b>661,190</b>	<b>1,100</b>	<b>270,999</b>	<b>272,099</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	1,720	475	209		1,720	1,720		1,168	1,168		552	552		
4		ED-AN	884	884				884	884		600	600		284	284		
		GD-OR	0			0											
<b>Total General Plant - 390200, 396200</b>			<b>3,288</b>	<b>2,604</b>	<b>475</b>	<b>209</b>		<b>2,604</b>	<b>2,604</b>		<b>1,768</b>	<b>1,768</b>		<b>836</b>	<b>836</b>		
<b>Total Amortization Expense</b>			<b>1,454,419</b>	<b>1,070,560</b>	<b>266,753</b>	<b>117,106</b>		<b>91,305</b>	<b>979,255</b>	<b>1,070,560</b>		<b>90,205</b>	<b>661,814</b>	<b>752,019</b>	<b>1,100</b>	<b>317,441</b>	<b>318,541</b>

Allocation Ratios:		Service -				Jurisdiction -			Washington		Idaho	
		Electric	Gas-North	Gas-South								
7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	Production/Transmission Rat	64.710%			35.290%		
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	67.900%			32.100%		
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%								

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-1A</b>
For Month Ended January 31, 2015	
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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(286,474,452)	(286,474,452)			(286,474,452)	(286,474,452)		(185,377,618)	(185,377,618)		(101,096,834)	(101,096,834)	
1	Hydro (ED-AN)	(130,902,416)	(130,902,416)			(130,902,416)	(130,902,416)		(84,706,953)	(84,706,953)		(46,195,463)	(46,195,463)	
1	Other (ED-AN)	(93,631,018)	(93,631,018)			(93,631,018)	(93,631,018)		(60,588,632)	(60,588,632)		(33,042,386)	(33,042,386)	
<b>Total Electric Production</b>		<b>(511,007,886)</b>	<b>(511,007,886)</b>			<b>(511,007,886)</b>	<b>(511,007,886)</b>		<b>(330,673,203)</b>	<b>(330,673,203)</b>		<b>(180,334,683)</b>	<b>(180,334,683)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(193,613,502)	(193,613,502)			(193,613,502)	(193,613,502)		(125,287,297)	(125,287,297)		(68,326,205)	(68,326,205)	
<b>Total Electric Transmissi</b>		<b>(193,613,502)</b>	<b>(193,613,502)</b>			<b>(193,613,502)</b>	<b>(193,613,502)</b>		<b>(125,287,297)</b>	<b>(125,287,297)</b>		<b>(68,326,205)</b>	<b>(68,326,205)</b>	
<b>Electric Distribution</b>														
3	ED-AN	2,445	2,445				2,445		1,644	1,644		801	801	
	ED-ID	(164,736,700)	(164,736,700)			(164,736,700)	(164,736,700)					(164,736,700)	(164,736,700)	
	ED-WA	(263,751,866)	(263,751,866)			(263,751,866)	(263,751,866)		(263,751,866)	(263,751,866)				
<b>Total Electric Distribution</b>		<b>(428,486,121)</b>	<b>(428,486,121)</b>			<b>(428,488,566)</b>	<b>2,445</b>	<b>(428,486,121)</b>	<b>(263,751,866)</b>	<b>1,644</b>	<b>(263,750,222)</b>	<b>(164,736,700)</b>	<b>801</b>	<b>(164,735,899)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(13,499,095)	(13,499,095)											
	GD-OR	(633,662)					(633,662)							
<b>Total Gas Underground S</b>		<b>(14,132,757)</b>					<b>(633,662)</b>							
<b>Gas Distribution</b>														
	GD-AN	(1,486,145)	(1,486,145)											
	GD-ID	(59,387,513)	(59,387,513)											
	GD-WA	(117,077,602)	(117,077,602)											
	GD-OR	(92,528,345)					(92,528,345)							
<b>Total Gas Distribution</b>		<b>(270,479,605)</b>	<b>(177,951,260)</b>	<b>(92,528,345)</b>										
<b>General Plant</b>														
4	ED-AN	(39,006,859)	(39,006,859)				(39,006,859)		(26,485,657)	(26,485,657)		(12,521,202)	(12,521,202)	
	ED-ID	(7,142,442)	(7,142,442)			(7,142,442)	(7,142,442)					(7,142,442)	(7,142,442)	
	ED-WA	(15,546,009)	(15,546,009)			(15,546,009)	(15,546,009)		(15,546,009)	(15,546,009)				
7,4	CD-AA	(33,815,286)	(24,193,823)	(6,678,857)	(2,942,606)		(24,193,823)		(16,427,606)	(16,427,606)		(7,766,217)	(7,766,217)	
9,4	CD-AN	(11,486,054)	(9,044,579)	(2,441,475)			(9,044,579)		(6,141,269)	(6,141,269)		(2,903,310)	(2,903,310)	
9	CD-ID	(5,227,934)	(4,116,684)	(1,111,250)			(4,116,684)					(4,116,684)	(4,116,684)	
9	CD-WA	(2,529,357)	(1,991,717)	(537,640)			(1,991,717)		(1,991,717)	(1,991,717)				
8	GD-AA	(1,678,925)		(1,159,835)	(519,090)									
	GD-AN	(1,734,009)		(1,734,009)										
	GD-ID	(1,469,921)		(1,469,921)										
	GD-WA	(3,963,734)		(3,963,734)										
	GD-OR	(4,194,336)			(4,194,336)									
<b>Total General Plant</b>		<b>(127,794,866)</b>	<b>(101,042,113)</b>	<b>(19,096,721)</b>	<b>(7,656,032)</b>	<b>(28,796,852)</b>	<b>(72,245,261)</b>	<b>(101,042,113)</b>	<b>(17,537,726)</b>	<b>(49,054,532)</b>	<b>(66,592,258)</b>	<b>(11,259,126)</b>	<b>(23,190,729)</b>	<b>(34,449,855)</b>
<b>Total Accumulated Depr</b>		<b>(1,545,514,737)</b>	<b>(1,234,149,622)</b>	<b>(210,547,076)</b>	<b>(100,818,039)</b>	<b>(457,285,418)</b>	<b>(776,864,204)</b>	<b>(1,234,149,622)</b>	<b>(281,289,592)</b>	<b>(505,013,388)</b>	<b>(786,302,980)</b>	<b>(175,995,826)</b>	<b>(271,850,816)</b>	<b>(447,846,642)</b>

<b>Allocation Ratios:</b>												
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho			
7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	Production/Transmission Ratio	64.710%		35.290%			
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3	Direct Distribution Operating Expense	67.231%		32.769%			
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	4	Jurisdictional 4-Factor Ratio	67.900%		32.100%			

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-1A</b>
For Month Ended January 31, 2015	
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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
1	Franchises (302000) ED-AN	(8,342,820)	(8,342,820)			(8,342,820)	(8,342,820)		(5,398,639)	(5,398,639)		(2,944,181)	(2,944,181)		
1	Misc Intangible Plt (3030 ED-AN	(896,186)	(896,186)			(896,186)	(896,186)		(579,922)	(579,922)		(316,264)	(316,264)		
<b>Total Production/Transmission</b>		<b>(9,239,006)</b>	<b>(9,239,006)</b>			<b>(9,239,006)</b>	<b>(9,239,006)</b>		<b>(5,978,561)</b>	<b>(5,978,561)</b>		<b>(3,260,445)</b>	<b>(3,260,445)</b>		
<b>Distribution</b>															
	Franchises (302000) ED-WA	(122,089)	(122,089)			(122,089)	(122,089)	(122,089)		(122,089)					
	Misc Intangible Plt (3030 ED-WA	(28,150)	(28,150)			(28,150)	(28,150)	(28,150)		(28,150)					
<b>Total Distribution</b>		<b>(150,239)</b>	<b>(150,239)</b>			<b>(150,239)</b>	<b>(150,239)</b>	<b>(150,239)</b>		<b>(150,239)</b>					
<b>General Plant - 303000</b>															
7,4	CD-AA	(743,912)	(532,247)	(146,930)	(64,735)		(532,247)	(532,247)		(361,396)	(361,396)	(170,851)	(170,851)		
9,1	CD-AN	(67,987)	(53,536)	(14,451)			(53,536)	(53,536)		(34,643)	(34,643)	(18,893)	(18,893)		
	GD-ID	(51,256)		(51,256)											
	GD-WA	(117,740)		(117,740)											
	GD-OR	(64,817)			(64,817)										
<b>Total General Plant - 303000</b>		<b>(1,045,712)</b>	<b>(585,783)</b>	<b>(330,377)</b>	<b>(129,552)</b>		<b>(585,783)</b>	<b>(585,783)</b>		<b>(396,039)</b>	<b>(396,039)</b>	<b>(189,744)</b>	<b>(189,744)</b>		
<b>Miscellaneous IT Intangible Plant -3031XX</b>															
7,4	CD-AA	(24,676,306)	(17,655,156)	(4,873,818)	(2,147,332)		(17,655,156)	(17,655,156)		(11,987,851)	(11,987,851)	(5,667,305)	(5,667,305)		
9,4	CD-AN	(16,648)	(13,109)	(3,539)			(13,109)	(13,109)		(8,901)	(8,901)	(4,208)	(4,208)		
9	CD-ID	(18,776)	(14,785)	(3,991)		(14,785)	(14,785)				(14,785)		(14,785)		
4	ED-AN	(327,065)	(327,065)				(327,065)	(327,065)		(222,077)	(222,077)	(104,988)	(104,988)		
	ED-ID	(13,437)	(13,437)			(13,437)	(13,437)				(13,437)		(13,437)		
	ED-WA	(1,780,636)	(1,780,636)			(1,780,636)	(1,780,636)	(1,780,636)							
8	GD-AA	(1,474,901)		(1,018,891)	(456,010)										
	GD-AN	(11,541)		(11,541)											
	GD-OR	(1,233)			(1,233)										
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(28,320,543)</b>	<b>(19,804,188)</b>	<b>(5,911,780)</b>	<b>(2,604,575)</b>		<b>(1,808,858)</b>	<b>(17,995,330)</b>	<b>(19,804,188)</b>	<b>(1,780,636)</b>	<b>(12,218,829)</b>	<b>(13,999,465)</b>	<b>(28,222)</b>	<b>(5,776,501)</b>	<b>(5,804,723)</b>
<b>Gas Underground Storage</b>															
	GD-AN	(239,869)		(239,869)											
<b>Total Gas Underground Storage</b>		<b>(239,869)</b>		<b>(239,869)</b>											
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	(217,906)	(155,906)	(43,038)	(18,962)		(155,906)	(155,906)		(105,860)	(105,860)	(50,046)	(50,046)		
9	CD-ID	(4,537)	(3,573)	(964)		(3,573)	(3,573)				(3,573)		(3,573)		
9	CD-WA	(8,332)	(6,561)	(1,771)		(6,561)	(6,561)	(6,561)			(6,561)				
4	ED-AN	(64,555)	(64,555)				(64,555)	(64,555)		(43,833)	(43,833)	(20,722)	(20,722)		
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)							
	GD-WA	(1,863)		(1,863)											
	GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>		<b>(407,871)</b>	<b>(341,273)</b>	<b>(47,636)</b>	<b>(18,962)</b>		<b>(120,812)</b>	<b>(220,461)</b>	<b>(341,273)</b>	<b>(117,239)</b>	<b>(149,693)</b>	<b>(266,932)</b>	<b>(3,573)</b>	<b>(70,768)</b>	<b>(74,341)</b>
<b>Total Accumulated Amortization</b>		<b>(39,403,240)</b>	<b>(30,120,489)</b>	<b>(6,529,662)</b>	<b>(2,753,089)</b>		<b>(2,079,909)</b>	<b>(28,040,580)</b>	<b>(30,120,489)</b>	<b>(2,048,114)</b>	<b>(18,743,122)</b>	<b>(20,791,236)</b>	<b>(31,795)</b>	<b>(9,297,458)</b>	<b>(9,329,253)</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			Washington	Idaho				
7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	Production/Transmission Ratio		64.710%	35.290%				
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio		67.900%	32.100%				
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%									



RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99		GD-OR / AS	849,864	0	0	0	0	0	0	0	849,864	0	849,864	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,939,110	0	0	2,818,315	2,818,315	0	0	778,014	778,014	0	342,781	
9		CD-WA / ID / AN	1,205,949	370,656	344,288	234,669	949,613	100,054	92,936	63,346	256,336	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,870,751</b>	<b>384,267</b>	<b>706,567</b>	<b>3,075,758</b>	<b>4,166,592</b>	<b>577,218</b>	<b>92,936</b>	<b>841,360</b>	<b>1,511,514</b>	<b>849,864</b>	<b>342,781</b>	<b>1,192,645</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,469,181	1,441,940	2,163,504	3,863,737	7,469,181	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,235,182	0	0	0	0	2,235,182	0	0	2,235,182	0	0	
99		GD-OR / AS	3,526,625	0	0	0	0	0	0	0	0	3,526,625	3,526,625	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	77,202,918	0	0	55,236,372	55,236,372	0	0	15,248,348	15,248,348	0	6,718,198	
9		CD-WA / ID / AN	21,941,750	5,557,254	4,477,973	7,242,585	17,277,812	1,500,114	1,208,775	1,955,049	4,663,938	0	0	
		<b>TOTAL ACCOUNT</b>	<b>112,375,656</b>	<b>6,999,194</b>	<b>6,641,477</b>	<b>66,342,694</b>	<b>79,983,365</b>	<b>3,735,296</b>	<b>1,208,775</b>	<b>17,203,397</b>	<b>22,147,468</b>	<b>3,526,625</b>	<b>6,718,198</b>	<b>10,244,823</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,902,224	3,266,238	14,649	5,621,337	8,902,224	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	617,987	0	0	0	0	0	0	426,918	426,918	0	191,069	
7		CD-AA	45,142,597	0	0	32,298,174	32,298,174	0	0	8,916,114	8,916,114	0	3,928,309	
9		CD-WA / ID / AN	207,138	30,366	57,102	75,641	163,109	8,197	15,414	20,418	44,029	0	0	
		<b>TOTAL ACCOUNT</b>	<b>54,876,596</b>	<b>3,296,604</b>	<b>71,751</b>	<b>37,995,152</b>	<b>41,363,507</b>	<b>8,197</b>	<b>15,414</b>	<b>9,370,100</b>	<b>9,393,711</b>	<b>0</b>	<b>4,119,378</b>	<b>4,119,378</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	30,123,143	14,430,862	5,132,775	10,559,506	30,123,143	0	0	0	0	0	0	
99		GD-WA / ID / AN	9,410,443	0	0	0	0	6,166,272	1,893,652	1,350,519	9,410,443	0	0	
99		GD-OR / AS	2,881,107	0	0	0	0	0	0	0	0	2,881,107	2,881,107	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	566,854	0	0	405,567	405,567	0	0	111,959	111,959	0	49,328	
9		CD-WA / ID / AN	5,747,447	1,680,754	888,888	1,956,127	4,525,769	453,700	239,945	528,033	1,221,678	0	0	
		<b>TOTAL ACCOUNT</b>	<b>48,728,994</b>	<b>16,111,616</b>	<b>6,021,663</b>	<b>12,921,200</b>	<b>35,054,479</b>	<b>6,619,972</b>	<b>2,133,597</b>	<b>1,990,511</b>	<b>10,744,080</b>	<b>2,881,107</b>	<b>49,328</b>	<b>2,930,435</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	397,918	10,739	14,745	372,434	397,918	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,957,287	110,869	137,772	2,080,045	2,328,686	29,928	37,190	561,483	628,601	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,496,703</b>	<b>121,608</b>	<b>152,517</b>	<b>2,452,479</b>	<b>2,726,604</b>	<b>114,199</b>	<b>37,190</b>	<b>561,483</b>	<b>712,872</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,008,450	972,218	298,727	1,737,505	3,008,450	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,709,811	0	0	0	0	1,977,244	371,101	361,466	2,709,811	0	0	
99		GD-OR / AS	976,308	0	0	0	0	0	0	0	976,308	0	976,308	
8		GD-AA	2,283,136	0	0	0	0	0	0	1,577,236	1,577,236	0	705,900	
7		CD-AA	9,528,772	0	0	6,817,550	6,817,550	0	0	1,882,028	1,882,028	0	829,194	
9		CD-WA / ID / AN	1,251,769	21,139	765,636	198,918	985,693	5,706	206,674	53,696	266,076	0	0	
		<b>TOTAL ACCOUNT</b>	<b>19,758,246</b>	<b>993,357</b>	<b>1,064,363</b>	<b>8,753,973</b>	<b>10,811,693</b>	<b>1,982,950</b>	<b>577,775</b>	<b>3,874,426</b>	<b>6,435,151</b>	<b>976,308</b>	<b>1,535,094</b>	<b>2,511,402</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	678,297	224,764	44,361	409,172	678,297	0	0	0	0	0	0	
99		GD-WA / ID / AN	183,279	0	0	0	0	29,243	9,537	144,499	183,279	0	0	
99		GD-OR / AS	111,504	0	0	0	0	0	0	0	111,504	0	111,504	
8		GD-AA	237,849	0	0	0	0	0	0	164,311	164,311	0	73,538	
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	
9		CD-WA / ID / AN	72,330	3,444	1,099	52,412	56,955	930	297	14,148	15,375	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,638,922</b>	<b>228,208</b>	<b>45,460</b>	<b>716,050</b>	<b>989,718</b>	<b>30,173</b>	<b>9,834</b>	<b>393,205</b>	<b>433,212</b>	<b>111,504</b>	<b>104,488</b>	<b>215,992</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	34,594,817	16,145,055	10,071,551	8,378,211	34,594,817	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,368,731	0	0	0	0	2,667,922	870,315	830,494	4,368,731	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	554,036	0	0	396,396	396,396	0	0	109,428	109,428	0	48,212	
9		CD-WA / ID / AN	1,620,569	257,365	408,046	610,690	1,276,101	69,473	110,147	164,848	344,468	0	0	
		<b>TOTAL ACCOUNT</b>	<b>41,181,987</b>	<b>16,402,420</b>	<b>10,479,597</b>	<b>9,385,297</b>	<b>36,267,314</b>	<b>2,737,395</b>	<b>980,462</b>	<b>1,104,770</b>	<b>4,822,627</b>	<b>43,834</b>	<b>48,212</b>	<b>92,046</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	57,706,613	11,079,954	4,210,151	42,416,508	57,706,613	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,254,902	0	0	0	0	699,208	555,694	0	1,254,902	0	0	0
99		GD-OR / AS	1,230,831	0	0	0	0	0	0	0	0	1,230,831	0	1,230,831
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995
7		CD-AA	31,177,043	0	0	22,306,239	22,306,239	0	0	6,157,778	6,157,778	0	2,713,026	2,713,026
9		CD-WA / ID / AN	12,537,859	506,482	3,191,947	6,174,382	9,872,811	136,719	861,628	1,666,701	2,665,048	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>104,900,180</b>	<b>11,586,436</b>	<b>7,402,098</b>	<b>70,897,129</b>	<b>89,885,663</b>	<b>835,927</b>	<b>1,417,322</b>	<b>8,510,416</b>	<b>10,763,665</b>	<b>1,230,831</b>	<b>3,020,021</b>	<b>4,250,852</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	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	412,374	0	0	295,041	295,041	0	0	81,448	81,448	0	35,885	35,885
9		CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>505,617</b>	<b>3,926</b>	<b>2,299</b>	<b>377,571</b>	<b>383,796</b>	<b>1,060</b>	<b>0</b>	<b>82,509</b>	<b>83,569</b>	<b>2,367</b>	<b>35,885</b>	<b>38,252</b>
		<b>TOTAL GENERAL PLANT</b>	<b>394,333,652</b>	<b>56,127,636</b>	<b>32,587,792</b>	<b>212,917,303</b>	<b>301,632,731</b>	<b>16,642,387</b>	<b>6,473,305</b>	<b>43,932,177</b>	<b>67,047,869</b>	<b>9,679,667</b>	<b>15,973,385</b>	<b>25,653,052</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.547%	19.751%	8.702%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.082%	30.918%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.744%	21.256%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,439,288	153,179	0	10,286,109	10,439,288	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,866,636	0	0	6,343,812	6,343,812	0	0	1,751,249	1,751,249	0
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0
		<b>TOTAL ACCOUNT</b>	<b>21,129,736</b>	<b>153,179</b>	<b>0</b>	<b>16,782,730</b>	<b>16,935,909</b>	<b>1,022,594</b>	<b>181,037</b>	<b>1,792,498</b>	<b>2,996,129</b>	<b>426,123</b>
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	6,899,834	5,229,619	23,524	1,646,691	6,899,834	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,432,132	0	0	0	0	0	0	1,680,165	1,680,165	0
7		CD-AA	56,935,860	0	0	40,735,899	40,735,899	0	0	11,245,402	11,245,402	0
9		CD-WA / ID / AN	100,830	0	42,245	37,153	79,398	0	11,403	10,029	21,432	0
		<b>TOTAL ACCOUNT</b>	<b>66,368,656</b>	<b>5,229,619</b>	<b>65,769</b>	<b>42,419,743</b>	<b>47,715,131</b>	<b>0</b>	<b>11,403</b>	<b>12,935,596</b>	<b>12,946,999</b>	<b>0</b>
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,382,508	0	0	3,135,553	3,135,553	0	0	865,589	865,589	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,395,265</b>	<b>0</b>	<b>0</b>	<b>3,135,553</b>	<b>3,135,553</b>	<b>0</b>	<b>0</b>	<b>877,115</b>	<b>877,115</b>	<b>1,231</b>
	<b>TOTAL</b>		<b>91,893,657</b>	<b>5,382,798</b>	<b>65,769</b>	<b>62,338,026</b>	<b>67,786,593</b>	<b>1,022,594</b>	<b>192,440</b>	<b>15,605,209</b>	<b>16,820,243</b>	<b>427,354</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	71.547%	19.751%	8.702%
E-ALL	8	Gas North/Oregon 4-Fact	100.000%	0.000%	69.082%	30.918%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.744%	21.256%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended January 31, 2015 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	(49,830,060)	(35,651,913)	(9,841,935)	(4,336,212)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(2,023,363)	(1,593,277)	(430,086)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
Total			<u>(52,399,817)</u>	<u>(37,636,119)</u>	<u>(10,379,939)</u>	<u>(4,383,759)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.547%	19.751%	8.702%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.082%	30.918%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.744%	21.256%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Month Ended January 31, 2015
Average of Monthly Averages Basis

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

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,337,399	729,359		2,066,758		729,359			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,283,061	699,725		1,982,786		699,725			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,443,254	7,555,089	2,287,384	26,285,727		6,036,934		1,518,155	2,287,384
1	154300 PLANT MATERIALS & OPER SUP-CS2	571,723	311,793		883,516		311,793			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,652,087	900,976		2,553,063		900,976			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	2,789	1,282	388	4,459		1,024		258	388
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(3,425)	(1,573)	(476)	(5,474)		(1,257)		(316)	(476)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	878	403	122	1,403		322		81	122
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	68,951,712			68,951,712	57,492,432		11,459,280		
<b>TOTAL</b>		<b>90,239,478</b>	<b>10,197,054</b>	<b>2,287,418</b>	<b>102,723,950</b>	<b>57,492,432</b>	<b>8,678,876</b>	<b>11,459,280</b>	<b>1,518,178</b>	<b>2,287,418</b>

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				35.290%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.547%	19.751%	8.702%	32.100%	29.242%	100.000%
99	Not Allocated						