



e-FILING REPORT COVER SHEET

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REPORT NAME: UM-903 Results of Operations

COMPANY NAME: Avista Corporation

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes

If yes, please submit only the cover letter electronically. Submit confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.

If known, please select designation: RE (Electric) RG (Gas) RW (Water) RO (Other)

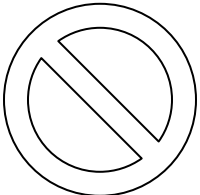
Report is required by: OAR Enter rule number
 Statute Enter statute number
 Order 99-272, 99-284, and 98-543
 Other Enter reason

Is this report associated with a specific docket/case? No Yes

If yes, enter docket number: UM-903

List applicable Key Words for this report to facilitate electronic search:
Results of Operations

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- Annual Fee Statement form and payment remittance or
- OUS or RSPF Surcharge form or surcharge remittance or
- Any other Telecommunications Reporting or
- Any daily safety or safety incident reports or
- Accident reports required by ORS 654.715

Please file the above reports according to their individual instructions.



Avista Corp.

1411 East Mission P.O. Box 3727
Spokane, Washington 99220-0500
Telephone 509-489-0500
Toll Free 800-727-9170

April 30, 2015

Public Utility Commission of Oregon
3930 Fairview Industrial Dr SE
Salem, Oregon 97302-1166

RE: Avista Corp, Oregon Division Results of Operations

Attn: Filing Center

This report is for the twelve months ended December 31, 2014, along with accompanying workpapers, for the Oregon division of Avista Corp. The following is a summary of the results:

	Per UM-903	Annual Report After All Type I	Annual Report After Type II
Rate of Return	5.12%	6.42%	6.45%
Implied Return on Equity	4.66%	7.24%	7.30%

If you have any questions concerning this information, please contact Jennifer Smith at (509) 495-2098.

Sincerely,

Elizabeth Andrews
liz.andrews@avistacorp.com
Enclosures

TABLE I

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2014

	Per Results Reports	Earnings Test Adjustments (fr/ Table II)	Earnings Test Results UM-903	Weather Normalization Sales/Purch	Total Type I Results	Total Type II Adjustments (fr/ Table III)	Earnings Test Incl. Type II Adj.
	A	B	C	D	E	F	G
OPERATING REVENUES							
1 Total General Business	\$82,303,484	0	\$82,303,484	\$9,193,025	\$91,496,509	0	\$91,496,509
2 Transportation	3,191,427	0	3,191,427	0	3,191,427	0	3,191,427
3 Other	115,594,514	0	115,594,514	0	115,594,514	(10,529,909)	105,064,605
4 Total Operating Revenues	201,089,425	0	201,089,425	9,193,025	210,282,450	(10,529,909)	199,752,541
OPERATING EXPENSES							
5 Gas Purchased	154,819,195	0	154,819,195	5,218,230	160,037,425	(10,624,737)	149,412,688
6 Operations & Maintenance	13,338,265	(154,774)	13,183,491	50,525	13,234,016	0	13,234,016
7 Administrative & General	8,671,797	(494,801)	8,176,996	31,468	8,208,464	0	8,208,464
8 Taxes Other Than Income	5,326,218	0	5,326,218	202,127	5,528,345	0	5,528,345
9 Depreciation & Amortization	7,835,496	0	7,835,496	0	7,835,496	0	7,835,496
10 Total Operating Expenses	189,990,971	(649,575)	189,341,396	5,502,350	194,843,746	(10,624,737)	184,219,009
11 OPERATING INCOME BEFORE INCOME TAX	11,098,454	649,575	11,748,029	3,690,675	15,438,704	94,828	15,533,532
INCOME TAXES							
12 Current Federal Income Taxes	(8,506,507)	265,508	(8,240,999)	1,188,387	(7,052,612)	30,534	(7,022,078)
13 Deferred Federal Income Taxes	11,277,083	0	11,277,083	0	11,277,083	0	11,277,083
14 State Income Taxes	0	40,694	40,694	295,284	335,978	7,587	343,565
15 Total Income Taxes	2,770,576	306,202	3,076,778	1,483,671	4,560,449	38,121	4,598,570
16 NET OPERATING INCOME	\$8,327,878	\$343,373	\$8,671,251	\$2,207,004	\$10,878,255	\$56,707	\$10,934,962
AVERAGE RATE BASE							
17 Utility Plant in Service	\$312,766,386	(19,551)	\$312,746,835	\$0	\$312,746,835	0	\$312,746,835
18 Less: Accumulated Depreciation & Amortization	(102,014,592)	0	(102,014,592)	0	(102,014,592)	0	(102,014,592)
19 Net Utility Plant	210,751,794	(19,551)	210,732,243	0	210,732,243	0	210,732,243
20 Accumulated Deferred Income Taxes	(46,513,367)	0	(46,513,367)	0	(46,513,367)	0	(46,513,367)
21 Inventory and Other	5,275,546	0	5,275,546	0	5,275,546	0	5,275,546
22 TOTAL AVERAGE RATE BASE	\$169,513,973	(\$19,551)	\$169,494,422	\$0	\$169,494,422	\$0	\$169,494,422
23 RATE OF RETURN	4.91%		5.12%		6.42%		6.45%
(4) IMPLIED RETURN ON EQUITY	4.25%		4.66%		7.24%		7.30%

UM-903 Earnings Test Calculation

25 EARNINGS THRESHOLD - Return on Equity	10.77% ⁽¹⁾
26 EQUITY EARNINGS AT THRESHOLD RATE	\$9,199,490
27 EQUITY EARNINGS ACTUAL	\$3,980,466
28 100% OF NOI EXCEEDING THRESHOLD	(\$5,219,024)
29 100% OF REVENUE EXCEEDING THRESHOLD	(\$9,005,883)
30	
32 33% REVENUE ADJ DUE TO SPRING REVIEW () = Under Threshold	(\$2,971,941)
33	
34 Conversion factor	0.579513

	AVISTA COST OF CAPITAL		
	Capital Structure (2)	Cost (3)	Weighted Cost
Long-Term Debt and Preferred Securities	49.60%	5.58%	2.77%
Common Equity	50.40%	9.83%	4.95%
Total	100.00%		7.72%

Type I: Adjustments for uncollectible estimate, debt synchronization, salaries, incentives, dues, prior period true-ups

Type II: Adjustment for Gas Cost Incentive

(1) Earnings Threshold: calculated as the sum of 9.69% authorized ROE, plus 100 basis points (per Order 14-015), plus .08% for change in the risk free rate for the 12-month calendar year.

(2) Five-quarter Average Actual Capital Structure.

(3) Five-quarter Actual Average Cost.

OR NATURAL GAS RESULTS OF OPERATIONS

12 ME-12/14	
OR	

SUMMARY

NOI	8,327,878
Rate Base	169,513,973
Rate of Return	4.913%

FOUR FACTOR ALLOCATOR

Number of Customers	97,486	594,738	692,224
Direct Labor	6,540,311	76,954,348	83,494,659
Direct O&M Expense	7,226,400	102,944,376	110,170,776
Direct Net Plant	188,331,760	2,472,948,121	2,661,279,881

Ratio to Jurisdictional Total

Number of Customers	14.083%	14.083%
Direct Operating Payroll	7.833%	7.833%
Direct Op/Maint Expense	6.559%	6.559%
Direct Net Plant	7.077%	7.077%

Four Factor Allocation

8.888%	8.888%
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RESULTS OF OPERATIONS

	ROO	Dec-14
	Account Number	Oregon
REVENUES		
Sales to Ultimate Customers	480-484	82,303,484
Transportation	489300	3,191,427
Other Revenues (excl. Transportation)	483,488,493,495	115,594,514
TOTAL REVENUES		201,089,425
PRODUCTION EXPENSES		
Production O&M		0
Gas Purchases (incl Other Gas Exp)	804	154,819,195
Depreciation		0
Other Taxes		0
Total Production		154,819,195
UNDERGROUND STORAGE EXPENSES		
Supervision & Engineering		0
Other Expenses	824	69,813
Other Equipment	837	63,796
TOTAL UNDERGROUND STORAGE OP. EXP		133,609 (b)
Depreciation Expense		113,979 (a)
Other Taxes		63,869
TOTAL UNDERGROUND STORAGE EXP.		311,457
TRANSMISSION EXPENSES		
Transmission O&M		0
Depreciation		0
Other Taxes		0
Total Transmission		0
DISTRIBUTION EXPENSES		
Distribution O&M	885-894	7,672,376 (b)
Depreciation	403X50	4,953,567 (a)
State Income Taxes (from Other Taxes)		0
Other Taxes	OTX	5,262,349
Total Distribution		17,888,292
CUSTOMER ACCOUNTS	901-905	3,475,747 (b)
CUSTOMER SERVICE & INFO	908-910	2,056,533 (b)
SALES	911-916	0 (b)
ADMIN & GENERAL		
Salaries	920	2,886,474
Offices Supplies	921	580,760
A&G Transferred	922	0
Outside Services	923	1,438,722
Property Insurance	924	150,427
Injuries and Damages	925	772,674
Employee Pensions and Benefits	926	220,464
Regulatory Commission	928	1,053,177
Misc. General	930	472,640
Rents	931	75,158
Maint. of General Plant	935	1,021,301
Subtotal		8,671,797
Depreciation & Amortization	403X60,403X70	1,629,052 (a)
Amort of Intangible Plant	404	1,140,356 (a)
Other Taxes		0
Total Admin & General		11,441,205
OTHER EXPENSES - Senate Bill 408	407330-407431	-1,458 (a)
OTHER EXPENSES - Reg Credit Roseburg/Medford D	407421	0 (a)
TOTAL EXPENSES		189,990,971

NOI BEFORE FIT		11,098,454
FIT-Current		-8,506,507
DFIT		11,277,083
Total FIT		2,770,576
effective rate		24.96%
NET OPERATING INCOME		8,327,878

O.K.

GAS UTILITY PLANT		
INTANGIBLE PLANT	303 - C-IPL	7,233,948
UNDERGROUND STORAGE PLANT	350-357	5,863,029
PRODUCTION PLANT	301-311	7,628
TRANSMISSION PLANT		0
DISTRIBUTION PLANT	374-387	273,959,694
GENERAL PLANT	389-398	25,702,087
GROSS PLANT		312,766,386
ACCUMULATED DEPRECIATION	108	-99,089,236
ACCUMULATED AMORTIZATION	2111	-2,925,356
		-102,014,592
NET UTILITY PLANT		210,751,794

RATE BASE ADJ.		
ACCUM. DFIT	OR-PLT-12A	-46,513,367
OTHER	OR-APL-12A	5,275,546
Total Adj.		-41,237,821
NET RATE BASE		169,513,973

O.K.

Reconciliation:		
Depreciation and Amortization:	(a)	7,835,496
Operations and Maintenance:	(b)	13,338,265

O.K.

O.K.

AVISTA UTILITIES
Oregon
Type I Adjustments
Twelve Months Ending December 31, 2014

	Uncollectible Expense Adj.	Salaries & Wages Adj.	Incentive Pay Adj.	Memberships & Dues Adj.	Miscellaneous True Ups Adj.	State Income Tax Adj.	Restate Debt Interest	Total Type I Adjustments
	(1a)	(1b)	(1c)	(1d)	(1e)	(1f)	(1g)	
OPERATING REVENUES								
1	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-
OPERATING EXPENSES								
5	-	-	-	-	-	-	-	-
6	(261,400)	(59,304)	-	-	165,930	-	-	(154,774)
7	-	-	(458,747)	(36,054)	-	-	-	(494,801)
8	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-
10	(261,400)	(59,304)	(458,747)	(36,054)	165,930	-	-	(649,575)
11	261,400	59,304	458,747	36,054	(165,930)	-	-	649,575
INCOME TAXES								
12	84,170	19,096	147,715	11,609	(53,429)	8,139	48,208	265,508
13	-	-	-	-	-	-	-	-
14	20,914	4,745	36,703	2,885	(13,276)	(23,255)	11,978	40,694
15	105,084	23,841	184,418	14,494	(66,705)	(15,116)	60,186	306,202
16	156,316	35,463	274,329	21,560	(99,225)	15,116	(60,186)	343,373
AVERAGE RATE BASE								
17	-	(19,551)	-	-	-	-	-	(19,551)
18	-	-	-	-	-	-	-	-
19	-	(19,551)	-	-	-	-	-	(19,551)
20	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-
22	-	(19,551)	-	-	-	-	-	(19,551)

TABLE III

AVISTA UTILITIES
Oregon
Type II Adjustments
Twelve Months Ending December 31, 2014

	Gas Cost Adjustment	Total Type II Adjustments
	(2a)	
OPERATING REVENUES		
1 Total General Business	-	-
2 Transportation	-	-
3 Other	(10,529,909)	(10,529,909)
4 Total Operating Revenues	<u>(10,529,909)</u>	<u>(10,529,909)</u>
OPERATING EXPENSES		
5 Gas Purchased	(10,624,737)	(10,624,737)
6 Operations & Maintenance	-	-
7 Administrative & General	-	-
8 Taxes Other Than Income	-	-
9 Depreciation & Amortization	-	-
10 Total Operating Expenses	<u>(10,624,737)</u>	<u>(10,624,737)</u>
11 OPERATING INCOME BEFORE INCOME TAX	94,828	94,828
INCOME TAXES		
12 Current Federal Income Taxes	30,534	30,534
13 Deferred Federal Income Taxes	-	-
14 State Income Taxes	7,587	7,587
15 Total Income Taxes	<u>38,121</u>	<u>38,121</u>
16 NET OPERATING INCOME	<u>56,707</u>	<u>56,707</u>
AVERAGE RATE BASE		
17 Utility Plant in Service	-	-
18 Less: Accumulated Depreciation & Amortization	-	-
19 Net Utility Plant	<u>-</u>	<u>-</u>
20 Accumulated Deferred Income Taxes	-	-
21 Inventory and Other	<u>-</u>	<u>-</u>
22 TOTAL AVERAGE RATE BASE	<u>-</u>	<u>-</u>

(4) Calculation of Franchise Fee Rate

**Avista Utilities
Oregon Jurisdiction**

**Oregon Gas Adjustment Descriptions
Twelve Months Ended December 31, 2014**

(R) Per Results Report - Table I, column (A)

Results of Operations Report amounts are for the twelve months ended December 31, 2013. Dollar figures agree to the Company's financial general ledger records in total.

(1a) Uncollectible Expense - Table II

This adjustment revises the accrued expense to a three-year average (ending with the test year) of the actual net write-offs.

(1b) Salaries & Wages - Table II

Wages & Salaries are treated in a manner consistent with that approved by the Commission in Order No. 03-570, September 25, 2003 and in Order No. 08-185, March 31, 2008. As recommended by Staff in the review of adjusted Results of Operations for 12/31/1994, Staff's approach recommended an adjustment for 1/2 the difference between actual payroll and the annual percent based on the Consumer Price Index. The Union portion of this adjustment annualizes the effect on union labor expense of the union wage adjustments implemented in March of each year. The union adjustment was combined with the Salaries & Wages adjustment for the 2013 reporting year.

(1c) Incentive Pay - Table II

Incentives are treated in a manner consistent with that approved by the Commission in Orders No. 09-422, October 26, 2009 and No.11-080, March 10, 2011. These incentives are tied to specific performance goals – (cost control, reliability and customer satisfaction), excludes officers at 100% and excludes 50% of non-officer incentives paid.

(1d) Memberships & Dues - Table II

Memberships & Dues are treated in a manner consistent with that approved by the Commission in Order No. 03-570, September 25, 2003 and in Order No. 08-185, March 31, 2008. As recommended by Staff in the review of adjusted Results of Operations for 12/31/1994 dues expenses are classified and specific percentages allowed for each category.

(1e) Miscellaneous True-ups - Table II

This adjusts for the impact of atmospheric testing done on a three year rotation and is in a manner consistent with that approved by the Commission in Order No. 09-422, October 26, 2009 and Order No. 11-080, March 10, 2011. This adjustment also removes expenses that should have been recorded below the line to a Non-Utility account, as well as removing Category A Advertising expenses above the allowed threshold per OAR 860-026-0022.

(1f) SIT - Table II

This adjusts for the updated Oregon State apportionment factor.

(1g) Restate Debt Interest - Table II

This adjustment reflects the federal income tax effect of the restated level of interest expense for the test period. Interest expense is determined using a weighted cost of debt determined using a five quarter average capital structure ratio and long-term debt costs at December 31, 2013.

(W) Weather Normalized Sales - Table I, column (D)

This adjustment normalizes weather sensitive gas therm sales by eliminating the effect of temperature deviations above or below historical normals. This adjustment restates revenue and gas costs to reflect the change in therm sales as if weather had been normal based upon energy rates and the authorized weighted average cost of gas in effect during the year. The adjustment reflects weather factors and historical normals that are consistent with the Company's last acknowledged Integrated Resource Plan per the settlement in Docket No. UG-246 (Order No. 14-015).

(2a) Gas Cost Adjustment - Table III

This adjustment eliminates the non-deferred Purchased Gas Costs pursuant to Order No. 06-610 approved by the PUC of Oregon October 30, 2006. (The deferred/non-deferred amount is determined net of Sales for Resale.)

TABLE I

AVISTA UTILITIES

Oregon

Twelve Months Ending December 31, 2014

	Per Results Reports	Earnings Test Adjustments (fr/ Table II)	Earnings Test Results UM-903	Weather Normalization Sales/Purch	Total Type I Results	Total Type II Adjustments (fr/ Table III)	Earnings Test Incl. Type II Adj.
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1 Total General Business	\$82,303,484	0	\$82,303,484	\$9,193,025	\$91,496,509	0	\$91,496,509
2 Transportation	3,191,427	0	3,191,427	0	3,191,427	0	3,191,427
3 Other	115,594,514	0	115,594,514	0	115,594,514	(10,529,909)	105,064,605
4 Total Operating Revenues	201,089,425	0	201,089,425	9,193,025	210,282,450	(10,529,909)	199,752,541
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7 Administrative & General	8,671,797	(494,801)	8,176,996	31,468	8,208,464	0	8,208,464
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18 Less: Accumulated Depreciation & Amortization	(102,014,592)	0	(102,014,592)	0	(102,014,592)	0	(102,014,592)
19 Net Utility Plant	210,751,794	(19,551)	210,732,243	0	210,732,243	0	210,732,243
20 Accumulated Deferred Income Taxes	(46,513,367)	0	(46,513,367)	0	(46,513,367)	0	(46,513,367)
21 Inventory and Other	5,275,546	0	5,275,546	0	5,275,546	0	5,275,546
22 TOTAL AVERAGE RATE BASE	\$169,513,973	(\$19,551)	\$169,494,422	\$0	\$169,494,422	\$0	\$169,494,422
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UM-903 Earnings Test Calculation

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CUSTOMER ACCOUNTS	901-905	3,475,747 (b)
CUSTOMER SERVICE & INFO	908-910	2,056,533 (b)
SALES	911-916	0 (b)
ADMIN & GENERAL		
Salaries	920	2,886,474
Offices Supplies	921	580,760
A&G Transferred	922	0
Outside Services	923	1,438,722
Property Insurance	924	150,427
Injuries and Damages	925	772,674
Employee Pensions and Benefits	926	220,464
Regulatory Commission	928	1,053,177
Misc. General	930	472,640
Rents	931	75,158
Maint. of General Plant	935	1,021,301
Subtotal		8,671,797
Depreciation & Amortization	403X60,403X70	1,629,052 (a)
Amort of Intangible Plant	404	1,140,356 (a)
Other Taxes		0
Total Admin & General		11,441,205
OTHER EXPENSES - Senate Bill 408	407330-407431	-1,458 (a)
OTHER EXPENSES - Reg Credit Roseburg/Medford D	407421	0 (a)
TOTAL EXPENSES		189,990,971

NOI BEFORE FIT		11,098,454	
		<u>11,277,083</u>	
FIT-Current		-8,506,507	
DFIT		<u>11,277,083</u>	
Total FIT		<u>2,770,576</u>	
effective rate		24.96%	
NET OPERATING INCOME		<u>8,327,878</u>	
GAS UTILITY PLANT			
INTANGIBLE PLANT	303 - C-IPL	7,233,948	
UNDERGROUND STORAGE PLANT	350-357	5,863,029	
PRODUCTION PLANT	301-311	7,628	
TRANSMISSION PLANT		0	
DISTRIBUTION PLANT	374-387	273,959,694	
GENERAL PLANT	389-398	<u>25,702,087</u>	
GROSS PLANT		<u>312,766,386</u>	
ACCUMULATED DEPRECIATION	108	-99,089,236	
ACCUMULATED AMORTIZATION	2111	<u>-2,925,356</u>	
		<u>-102,014,592</u>	
NET UTILITY PLANT		<u>210,751,794</u>	
RATE BASE ADJ.			
ACCUM. DFIT	OR-PLT-12A	-46,513,367	
OTHER	OR-APL-12A	<u>5,275,546</u>	
Total Adj.		-41,237,821	
NET RATE BASE		<u>169,513,973</u>	
Reconciliation:			
Depreciation and Amortization:	(a)	<u>7,835,496</u>	O.K.
Operations and Maintenance:	(b)	<u>13,338,265</u>	O.K.

O.K.

O.K.

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	OR-ROR-12A
For Twelve Months Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	Oregon
OR-OPS	Gas Net Operating Income (Loss)	8,327,878
OR-APL	Gas Net Adjusted Rate Base	169,513,973
	RATE OF RETURN	<u><u>4.913%</u></u>

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: OR-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data From:
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Input		01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North/Oregon 4-Factor					
	Direct O & M Accts 580 - 894		68,495,470	58,058,286	6,367,532	4,069,652
	Direct O & M Accts 901 - 935		36,950,340	26,569,475	7,224,117	3,156,748
	Direct O & M Accts 901 - 905 Utility 9 Only		4,724,966	3,236,437	1,488,529	XXXXXX
	Adjustments		0			
	Total		110,170,776	87,864,198	15,080,178	7,226,400
	Percentage		100.000%	79.753%	13.688%	6.559%
	Direct Labor Accts 580 - 894		67,800,135	51,352,909	11,789,527	4,657,699
	Direct Labor Accts 901 - 935		5,560,307	3,408,229	269,466	1,882,612
	Direct Labor Accts 901 - 905 Utility 9 Only		10,134,217	6,671,977	3,462,240	XXXXXX
	Total		83,494,659	61,433,115	15,521,233	6,540,311
	Percentage		100.000%	73.578%	18.589%	7.833%
	Number of Customers		692,224	366,305	228,433	97,486
	Percentage		100.000%	52.917%	33.000%	14.083%
	Net Direct Plant		2,661,279,881	2,100,079,490	372,868,631	188,331,760
	Percentage		100.000%	78.912%	14.011%	7.077%
	Total Percentages		400.000%	285.160%	79.288%	35.552%
	Average (CD AA)		100.000%	71.290%	19.822%	8.888%

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RESULTS OF OPERATIONS	Report ID: OR-ALL-12A
GAS ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data From:				
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
		Total		21,348,073	0	14,463,446	6,884,627
		Percentage		100.000%	0.000%	67.751%	32.249%
		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
		Total		17,776,642	0	12,625,201	5,151,441
		Percentage		100.000%	0.000%	71.021%	28.979%
		Number of Customers		325,919	0	228,433	97,486
		Percentage		100.000%	0.000%	70.089%	29.911%
		Net Direct Plant		552,816,448	0	365,235,362	187,581,086
		Percentage		100.000%	0.000%	66.068%	33.932%
		Total Percentages		400.000%	0.000%	274.929%	125.071%
		Average (GD AA)		100.000%	0.000%	68.732%	31.268%

RESULTS OF OPERATIONS	Report ID: OR-ALL-12A
GAS ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data From:			
			01-01-2013 thru 12-31-2013			
Input		Elec/Gas North 4-Factor	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
		Total	98,276,670	84,627,761	13,648,909	0
		Percentage	100.000%	86.112%	13.888%	0.000%
		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
		Total	66,937,242	54,761,138	12,176,104	0
		Percentage	100.000%	81.810%	18.190%	0.000%
		Number of Customers	594,738	366,305	228,433	0
		Percentage	100.000%	61.591%	38.409%	0.000%
		Net Direct Plant	2,443,285,624	2,078,050,262	365,235,362	0
		Percentage	100.000%	85.051%	14.949%	0.000%
		Total Percentages	400.000%	314.564%	85.436%	0.000%
		Average (CD AN/ID/WA)	100.000%	78.641%	21.359%	0.000%

RESULTS OF OPERATIONS	Report ID: OR-ALL-12A
GAS ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data From:	Total	Gas North	Oregon Gas
JP		Gas North/Oregon JP Factor %	01-01-2014 thru 12-31-2014	100.000%	80.900%	19.100%
10		Annual Throughput Percent	01-01-2014 thru 12-31-2014	84,219,948		84,219,948
				100.000%		100.000%
12	OR-PLT	Net Gas Plant (before DFIT) - AMA Percent	12-01-2013 thru 12-31-2014	210,751,796		210,751,796
				100.000%		100.000%
99	Input	Not Allocated				

RESULTS OF OPERATIONS			AVISTA UTILITIES		
GAS OPERATING STATEMENT			Report ID: OR-OPS-12A		
For Twelve Months Ended December 31, 2014			***** OREGON *****		
Average of Monthly Averages Basis					
Ref/Basis	Account	Description	Direct	Allocated	Total
		REVENUES			
		SALES OF GAS:			
99	480000	Residential	54,585,562	0	54,585,562
99	481200	Commercial	28,934,293	0	28,934,293
99	481300	Industrial-Firm	527,923	0	527,923
99	481400	Interruptible	529,084	0	529,084
99	484000	Interdepartmental Sales	16,308	0	16,308
99	499000	Unbilled Revenue	(2,289,686)	0	(2,289,686)
		SALES TO ULTIMATE CUSTOMERS	82,303,484	0	82,303,484
		OTHER OPERATING REVENUES:			
99	483XXX	Sales For Resale	115,399,902	0	115,399,902
99	488000	Miscellaneous Service Revenues	165,698	0	165,698
99	489300	Transportation - Commercial/Industrial	3,191,427	0	3,191,427
99	493000	Other Gas Revenue - Gas Property Rent	757	0	757
99	495XXX	Other Gas Revenues	28,157	0	28,157
99	496100	Provision for Rate Refund	0	0	0
		OTHER OPERATING REVENUES	118,785,941	0	118,785,941
		TOTAL GAS REVENUES	201,089,425	0	201,089,425

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	OR-OPS-12A
For Twelve Months Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** OREGON *****

Ref/Basis	Account	Description	Direct	Allocated	Total
PRODUCTION EXPENSES:					
OR-804	804XXX	Gas Purchases	161,753,493	0	161,753,493
OR-805	805XXX	Other Gas Purchases	(5,302,882)	0	(5,302,882)
99	807000	Purchased Gas Expenses	0	0	0
OR-808	808XXX	Natural Gas Storage Transactions	(1,666,445)	0	(1,666,445)
99	811000	Gas Used for Products Extraction	(471,284)	0	(471,284)
99	813000	Other Gas Expenses	0	465,681	465,681
99	813010	Gas Technology Institute (GTI) Expenses	40,632	0	40,632
TOTAL PRODUCTION EXPENSES			154,353,514	465,681	154,819,195
UNDERGROUND STORAGE EXPENSES:					
99	814000	Supervision & Engineering	0	0	0
99	824000	Other Expenses	69,813	0	69,813
99	837000	Other Equipment	63,796	0	63,796
TOTAL UNDERGROUND STORAGE OPER EXP			133,609	0	133,609
OR-DEPX		Depreciation Expense-Underground Storage	113,979	0	113,979
OR-OTX		Taxes Other Than FIT-Underground Storage	0	63,869	63,869
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES			113,979	63,869	177,848
TOTAL UNDERGROUND STORAGE EXPENSES			247,588	63,869	311,457

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	OR-OPS-12A
For Twelve Months Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** OREGON *****

Ref/Basis	Account	Description	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:			
		OPERATION			
99	870000	Supervision & Engineering	176,639	515,440	692,079
99	871000	Distribution Load Dispatching	0	0	0
99	874000	Mains & Services Expenses	1,335,652	164,161	1,499,813
99	875000	Measuring & Reg Sta Exp-General	119,680	0	119,680
99	876000	Measuring & Reg Sta Exp-Industrial	2,907	0	2,907
99	877000	Measuring & Reg Sta Exp-City Gate	5,678	66	5,744
99	878000	Meter & House Regulator Expenses	132,164	4,143	136,307
99	879000	Customer Installation Expenses	963,624	52,697	1,016,321
99	880000	Other Expenses	727,095	179,865	906,960
99	881000	Rents	1,784	15,103	16,887
		MAINTENANCE			
99	885000	Supervision & Engineering	74,439	0	74,439
99	887000	Mains	1,430,203	0	1,430,203
99	889000	Measuring & Reg Sta Exp-General	224,094	0	224,094
99	890000	Measuring & Reg Sta Exp-Industrial	26,812	0	26,812
99	891000	Measuring & Reg Sta Exp-City Gate	20,470	0	20,470
99	892000	Services	728,529	51	728,580
99	893000	Meters & House Regulators	588,766	0	588,766
99	894000	Other Equipment	182,314	0	182,314
		DISTRIBUTION O&M EXPENSES	6,740,850	931,526	7,672,376
OR-DEPX		Depreciation Expense-Distribution	4,953,567	0	4,953,567
OR-OTX		Taxes Other Than FIT-Distribution	5,262,349	0	5,262,349
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	10,215,916	0	10,215,916
		TOTAL DISTRIBUTION EXPENSES	16,956,766	931,526	17,888,292

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	OR-OPS-12A
For Twelve Months Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** OREGON *****

Ref/Basis	Account	Description	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:			
99	901000	Supervision	0	86,173	86,173
99	902000	Meter Reading Expenses	256,912	0	256,912
OR-903	903XXX	Customer Records & Collection Expenses	634,431	1,713,438	2,347,869
99	904000	Uncollectible Accounts	0	732,316	732,316
99	905000	Misc Customer Accounts	0	52,477	52,477
		CUSTOMER ACCOUNTS OPERATING EXP	891,343	2,584,404	3,475,747
		CUSTOMER SERVICE & INFO EXPENSES:			
OR-908	908XXX	Customer Assistance Expenses	1,648,773	270	1,649,043
99	909000	Advertising	356,646	3,450	360,096
99	910000	Misc Customer Service & Info Exp	0	47,394	47,394
		CUSTOMER SVC & INFO OPERATING EXP	2,005,419	51,114	2,056,533
		SALES EXPENSES:			
99	912000	Demonstrating & Selling Expenses	0	0	0
99	913000	Advertising	0	0	0
99	916000	Miscellaneous Sales Expenses	0	0	0
		SALES OPERATING EXPENSES	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:			
99	920000	Salaries	85,618	2,800,856	2,886,474
99	921000	Office Supplies & Expenses	54,150	526,610	580,760
99	922000	A&G Expenses Transferred	0	0	0
99	923000	Outside Services Employed	0	1,438,722	1,438,722
99	924000	Property Insurance Premium	0	150,427	150,427
99	925XXX	Injuries and Damages	414,006	358,668	772,674
99	926XXX	Employee Pensions and Benefits	0	220,464	220,464
99	928000	Regulatory Commission Expenses	965,627	87,550	1,053,177
99	930000	Miscellaneous General Expenses	49,481	423,159	472,640
99	931000	Rents	0	75,158	75,158
99	935000	Maintenance of General Plant	61,673	959,628	1,021,301
		ADMIN & GENERAL OPERATING EXP	1,630,555	7,041,242	8,671,797

RESULTS OF OPERATIONS		Report ID:	AVISTA UTILITIES		
GAS OPERATING STATEMENT		OR-OPS-12A	***** OREGON *****		
For Twelve Months Ended December 31, 2014					
Average of Monthly Averages Basis					
Ref/Basis	Account	Description	Direct	Allocated	Total
OR-DEPX		Depreciation Expense-General	236,546	1,338,886	1,575,432
OR-AMTX		Amortization Expense-General Plant-303000	8,013	40,687	48,700
OR-AMTX		Amortization Expense-Misc IT Intangible Plant-3031XX	250	1,140,106	1,140,356
OR-AMTX		Amortization Expense-General Plant-390200, 396200	2,355	2,565	4,920
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	247,164	2,522,244	2,769,408
		TOTAL ADMIN & GENERAL EXPENSES	1,877,719	9,563,486	11,441,205
		OTHER EXPENSES:			
99	407330	Senate Bill 408	(1,458)	0	(1,458)
99	407408	Senate Bill Unbilled Add-Ons Amortization	0	0	0
99	407431	Senate Bill 408 Amortization	0	0	0
		TOTAL SENATE BILL 408	(1,458)	0	(1,458)
99	407321	Reg Amort Roseburg/Medford Deferral	0	0	0
99	407421	Reg Credit Roseburg/Medford Deferral	0	0	0
		TOTAL EXPENSES BEFORE FIT	176,330,891	13,660,080	189,990,971
		NET OPERATING INCOME (LOSS) BEFORE FIT			11,098,454
OR-FIT		FEDERAL INCOME TAX--Normal Accrual			(8,506,507)
OR-FIT		DEFERRED INCOME TAX			11,277,083
		GAS NET OPERATING INCOME (LOSS)			8,327,878

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

RESULTS OF OPERATIONS	Report ID:
DETAIL OF PURCHASED GAS COSTS	OR-804-12A
For Twelve Months Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	Oregon
99 804000	Purchased Gas Costs	94,332,603
99 804001	Demand Costs	14,752,397
99 804002	Transport Variable Charges	404,346
99 804010	Demand Costs	4,179
99 804014	GTI Contribution	0
99 804017	Gas Transaction Fees	116,626
99 804600	Gas Purchases - Financial	(2,384,897)
99 804700	Off System Purchases - Bookout	1,647,818
99 804711	Off System Purchases - Bookout Offset	(1,647,818)
99 804730	Gas Costs - Intracompany LDC Gas	54,528,239
99 804999	Off System Purchases	0
	TOTAL PURCHASED GAS COSTS	161,753,493

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

RESULTS OF OPERATIONS	Report ID:	AVISTA UTILITIES
DETAIL OF OTHER PURCHASED GAS COSTS	OR-805-12A	
For Twelve Months Ended December 31, 2014		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Oregon
99	805110	Gas Deferral Amortizations	(4,242,080)
99	805115	Recovered Gas Costs - Intervenor Funding Amort	70,727
99	805116	Recovered Gas Costs - Commission Fees Amort	0
99	805120	Gas Deferrals	(1,143,048)
99	805121	Deferral Collins Agreement	11,519
		TOTAL OTHER PURCHASED GAS COSTS	(5,302,882)

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

RESULTS OF OPERATIONS	Report ID:
DETAIL OF STORAGE GAS COSTS	OR-808-12A
For Twelve Months Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description Oregon

99	808100	Storage Withdrawals	2,486,165
99	808200	Storage Injections	(4,152,610)
		TOTAL STORAGE GAS COST	(1,666,445)

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	OR-903-12A
For Twelve Months Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** OREGON *****

Ref/Basis Account	Description	Direct	Allocated	Total
99	903000 Customer Records & Collections	634,431	1,713,438	2,347,869
99	903920 Accts Rec Sold - Program Fees	0	0	0
99	903930 Accts Rec Sold - Maturity Yield Fees	0	0	0
	Total	634,431	1,713,438	2,347,869

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF CUSTOMER ASSISTANCE	OR-908-12A
For Twelve Months Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** OREGON *****

Ref/Basis	Account	Description	Direct	Allocated	Total
99	908000	Customer Assistance Expense	173,671	270	173,941
99	908250	Conservation Amortization Expense	1,276,493	0	1,276,493
99	908600	Customer Service & Info Expense	198,609	0	198,609
TOTAL ACCOUNT 908			<u>1,648,773</u>	<u>270</u>	<u>1,649,043</u>

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

RESULTS OF OPERATIONS		Report ID:	AVISTA UTILITIES
INTEREST DEDUCTION FOR FIT--OREGON		OR-INT-12A	
For Twelve Months Ended December 31, 2014			
Average of Monthly Averages Basis			
Ref/Basis	Description		Oregon

	Debt		
1	Capital Structure - Debt Ratio	52.910%	
2	Cost of Debt	5.402%	
	Total Weighted Cost	2.858%	
G-APL	Net Rate Base	169,513,973	
	Interest Deduction for FIT Calculation	4,844,709	
1	AMA Actual Debt Ratio		
2	AMA Actual Debt Cost		

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
FEDERAL INCOME TAXES--GAS		OR-FIT-12A
For Twelve Months Ended December 31, 2014		
Average of Monthly Averages Basis		
Ref/Basis	Description	Oregon
	Calculation of Taxable Operating Income:	
OR-OPS	Operating Revenue	201,089,425
OR-OPS	Operating & Maintenance Expense	176,829,257
OR-OPS	Senate Bill 408 (net)	(1,458)
OR-OPS	Book Deprec/Amort and Reg Amortization	7,836,954
OR-OTX	Taxes Other than FIT	5,326,218
	Net Operating Income Before FIT	11,098,454
OR-INT	Less: Interest Expense	4,844,709
OR-SCM	Add: Schedule M Adjustments	(30,558,051)
	Taxable Net Operating Income	(24,304,306)
	Tax Rate	35.00%
	Total Federal Income Tax	(8,506,507)
OR-DTE	Deferred FIT	11,277,083
	Total FIT/Deferred FIT	2,770,576

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	OR-SCM-12A
For Twelve Months Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** OREGON *****

Ref/Basis	Account	Description	Direct	Allocated	Total
		SCHEDULE M ADDITIONS:			
	997000	Book Depreciation & Amortization	5,314,710	2,522,243	7,836,953
99	997001	C.I.A.C.	16,769	0	16,769
99	997002	Injuries & Damages	0	0	0
99	997003	Salvage	0	0	0
99	997008	Oregon DSM	(156,063)	0	(156,063)
99	997010	Deferred Gas Credit and Refunds	(5,455,973)	0	(5,455,973)
99	997012	Transportation Dep	617,400	0	617,400
99	997015	Airplane Lease	52,441	0	52,441
99	997027	Uncollectibles	(130)	0	(130)
99	997030	Senate Bill 408	(1,458)	0	(1,458)
99	997032	Interest Rate Swaps	534,994	0	534,994
99	997035	Business Energy Tax Credit (BETC)	0	0	0
99	997037	Oregon DSM Accrual	0	0	0
99	997048	AFUDC	(177,030)	0	(177,030)
99	997049	Tax Depreciation	(22,149,573)	0	(22,149,573)
99	997065	Amortization - Unbilled Revenue Add-Ins	0	0	0
99	997071	OR Regulatory Fee	0	0	0
99	997081	Deferred Compensation	12,463	0	12,463
99	997082	Meal Disallowances	48,863	0	48,863
99	997083	Paid Time Off	46,719	0	46,719
99	997085	FAS106 Post Retirement	144,801	0	144,801
99	997086	FAS87 Pension Benefits	23,564	0	23,564
99	997087	Redemption Expense Amortization	153,392	0	153,392
99	997090	Roseburg/Medford Deferral	0	0	0
99	997098	Provision for Rate Refund	0	0	0
99	997101	Repairs 481 (a)	(12,106,183)	0	(12,106,183)
		TOTAL SCHEDULE M ADJUSTMENTS	(33,080,294)	2,522,243	(30,558,051)

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

RESULTS OF OPERATIONS	Report ID:
DEFERRED FIT EXPENSE--GAS	OR-DTE-12A
For Twelve Months Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** OREGON *****

Ref/Basis Account	Description	Direct	Allocated	Total
410100	Deferred Federal Income Tax Expense - Oregon	11,198,985	98,766	11,297,751
411100	Deferred Federal Income Tax Expense - Oregon	0	(20,668)	(20,668)
	TOTAL	11,198,985	78,098	11,277,083

RESULTS OF OPERATIONS			Report ID: AVISTA UTILITIES		
TAXES OTHER THAN FEDERAL INCOME TAX			OR-OTX-12A		
For Twelve Months Ended December 31, 2014					
Average of Monthly Averages Basis			***** OREGON *****		
Ref/Basis	Account	Description	Direct	Allocated	Total
UNDERGROUND STORAGE					
99	408190	R&P Property Tax - Storage	0	63,869	63,869
TOTAL UNDERGROUND STORAGE TAX			0	63,869	63,869
DISTRIBUTION					
99	408120	Municipal Occupation & License Tax	3,340,347	0	3,340,347
99	408170	R&P Property Tax	2,338,388	0	2,338,388
99	409100	State Income Tax	(416,386)	0	(416,386)
TOTAL DISTRIBUTION TAX			5,262,349	0	5,262,349
TOTAL TAXES OTHER THAN FIT			5,262,349	63,869	5,326,218

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

RESULTS OF OPERATIONS			Report ID:		AVISTA UTILITIES	
GAS UTILITY PLANT			OR-PLT-12A			
For Twelve Months Ended December 31, 2014						
Average of Monthly Averages Basis			***** OREGON *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	
PLANT IN SERVICE						
INTANGIBLE PLANT:						
99	303000	Misc Intangible Plant (303000)	423,076	610,309	1,033,385	
99	3031XX	Misc Intangible IT Plant (3031XX)	1,231	6,199,332	6,200,563	
TOTAL INTANGIBLE PLANT			424,307	6,809,641	7,233,948	
UNDERGROUND STORAGE PLANT:						
99	350100	Land in Fee	117	0	117	
99	351100	S & I - Wells	0	0	0	
99	351200	S & I - Compress Station	264	0	264	
99	351300	S & I - Meas/Regulating Station	0	0	0	
99	351400	S & I - Office	38,257	0	38,257	
99	352000	Wells	2,828,836	0	2,828,836	
99	352100	Wells - Leases	0	0	0	
99	353000	Lines	62,304	0	62,304	
99	354000	Compressor Stn Equipment	2,885,252	0	2,885,252	
99	355000	Meas & Regulating Equipment	21,190	0	21,190	
99	356000	Purification Equipment	0	0	0	
99	357000	Other Equipment	26,809	0	26,809	
TOTAL UNDERGROUND STORAGE PLANT			5,863,029	0	5,863,029	
PRODUCTION PLANT:						
99	304000	Land & Land Rights	7,628	0	7,628	
99	311XXX	LPG Equipment	0	0	0	
TOTAL PRODUCTION PLANT			7,628	0	7,628	

RESULTS OF OPERATIONS			Report ID: OR-PLT-12A			AVISTA UTILITIES		
GAS UTILITY PLANT						***** OREGON *****		
For Twelve Months Ended December 31, 2014								
Average of Monthly Averages Basis								
Ref/Basis	Account	Description	Direct	Allocated	Total			
DISTRIBUTION PLANT:								
99	374200	Land & Land Rights	220,078	0	220,078			
99	374400	Land Easements	328,074	0	328,074			
99	375000	Structures & Improvements	272,369	0	272,369			
99	376000	Mains	161,577,018	0	161,577,018			
99	378000	Measuring & Reg Station Equip-General	4,668,749	0	4,668,749			
99	379000	Measuring & Reg Station Equip-City Gate	1,387,287	0	1,387,287			
99	380000	Services	67,990,279	0	67,990,279			
99	381000	Meters	36,117,393	0	36,117,393			
99	385000	Industrial Measuring & Reg Sta Equip	1,397,908	0	1,397,908			
99	387000	Other Equipment	539	0	539			
TOTAL DISTRIBUTION PLANT			273,959,694	0	273,959,694			
GAS GENERAL PLANT: (From C-GPL)								
389XXX		Land & Land Rights	734,580	352,585	1,087,165			
390XXX		Structures & Improvements	3,619,033	7,041,555	10,660,588			
391XXX		Office Furniture & Equipment	0	4,514,705	4,514,705			
392XXX		Transportation Equipment	2,866,219	48,598	2,914,817			
393000		Stores Equipment	57,227	0	57,227			
394000		Tools, Shop & Garage Equipment	881,758	1,423,968	2,305,726			
395000		Laboratory Equipment	135,374	78,005	213,379			
396XXX		Power Operated Equipment	43,834	50,066	93,900			
397XXX		Communications Equipment	1,163,316	2,637,684	3,801,000			
398000		Miscellaneous Equipment	2,367	51,213	53,580			
TOTAL GAS GENERAL PLANT			9,503,708	16,198,379	25,702,087			
GROSS PLANT IN SERVICE			289,758,366	23,008,020	312,766,386			

RESULTS OF OPERATIONS			Report ID:		AVISTA UTILITIES	
GAS UTILITY PLANT			OR-PLT-12A			
For Twelve Months Ended December 31, 2014						
Average of Monthly Averages Basis			***** OREGON *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	
		ACCUMULATED DEPRECIATION				
OR-ADEP		Underground Storage	(571,780)	0	(571,780)	
OR-ADEP		Distribution Plant	(90,659,565)	0	(90,659,565)	
OR-ADEP		General Plant	(4,035,238)	(3,822,653)	(7,857,891)	
		TOTAL ACCUMULATED DEPRECIATION	(95,266,583)	(3,822,653)	(99,089,236)	
		ACCUMULATED AMORTIZATION				
OR-AAMT		General Plant - 303000	(60,453)	(41,599)	(102,052)	
OR-AAMT		Misc IT Intangible IT Plant - 3031XX	(1,109)	(2,764,183)	(2,765,292)	
OR-AAMT		General Plant - 390200, 396200	(40,034)	(17,978)	(58,012)	
		TOTAL ACCUMULATED AMORTIZATION	(101,596)	(2,823,760)	(2,925,356)	
		TOTAL ACCUMULATED DEPR/AMORT	(95,368,179)	(6,646,413)	(102,014,592)	
		NET GAS UTILITY PLANT before DFIT	194,390,187	16,361,607	210,751,794	
		ACCUMULATED DFIT				
99	282900	ADFIT - Gas Plant in Service	(39,461,115)	0	(39,461,115)	
	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(6,522,293)	(6,522,293)	
	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(48,564)	(48,564)	
99	283850	ADFIT - Bond Redemptions	0	(481,395)	(481,395)	
		TOTAL ACCUMULATED DFIT	(39,461,115)	(7,052,252)	(46,513,367)	
		NET GAS UTILITY PLANT	154,929,072	9,309,355	164,238,427	

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	OR-APL-12A
For Twelve Months Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** OREGON *****

Ref/Basis Account	Description	Direct	Allocated	Total
OR-PLT	NET GAS PLANT IN SERVICE	154,929,072	9,309,355	164,238,427
OTHER ADJUSTMENTS:				
99	117100 Gas Stored - Recoverable Base Gas	1,261,012	0	1,261,012
99	164100 Gas Inventory - Jackson Prairie	1,632,420	0	1,632,420
99	164105 Gas Inventory - Jackson Prairie Expansion	184,935	0	184,935
99	164110 Gas Inventory - Mist	0	0	0
C-WKC	Working Capital	2,197,179	0	2,197,179
TOTAL OTHER ADJUSTMENTS		5,275,546	0	5,275,546
NET RATE BASE		160,204,618	9,309,355	169,513,973

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

RESULTS OF OPERATIONS	Report ID:
GAS-SOUTH DEPRECIATION EXPENSE	OR-DEPX-12A
For Twelve Months Ended December 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-SOUTH *****			***** OREGON *****		
					Direct	Allocated	Total	Direct	Allocated	Total
Electric Production										
	Steam (ED-AN)	7,783,468	7,783,468							
	Hydro (ED-AN)	8,250,380	8,250,380							
	Other (ED-AN)	9,350,009	9,350,009							
Total Electric Production	25,383,857	25,383,857								
Electric Transmission										
	ED-AN	10,392,803	10,392,803							
Total Electric Transmission	10,392,803	10,392,803								
Electric Distribution										
	ED-AN	486	486							
	ED-ID	14,470,152	14,470,152							
	ED-WA	23,859,625	23,859,625							
Total Electric Distribution	38,330,263	38,330,263								
Gas Underground Storage										
	GD-AN	567,450	567,450							
	GD-OR	113,979		113,979	113,979		113,979	113,979		113,979
Total Gas Underground Storage	681,429		567,450	113,979	113,979		113,979	113,979		113,979
Gas Distribution										
	GD-AN	63,455	63,455							
	GD-ID	4,184,948	4,184,948							
	GD-WA	8,475,034	8,475,034							
	GD-OR	4,953,567		4,953,567	4,953,567		4,953,567	4,953,567		4,953,567
Total Gas Distribution	17,677,004		12,723,437	4,953,567	4,953,567		4,953,567	4,953,567		4,953,567
General Plant										
	ED-AN	2,667,935	2,667,935							
	ED-ID	158,125	158,125							
	ED-WA	1,018,621	1,018,621							
7	CD-AA	14,356,669	10,234,869	2,845,779	1,276,021		1,276,021	1,276,021		1,276,021
	CD-AN	704,250	553,829	150,421						
	CD-ID	283,360	222,837	60,523						
	CD-WA	171,187	134,623	36,564						
8	GD-AA	201,052		138,187	62,865		62,865	62,865		62,865
	GD-AN	32,973		32,973						
	GD-ID	48,040		48,040						
	GD-WA	218,581		218,581						
	GD-OR	236,546		236,546	236,546		236,546	236,546		236,546
Total General Plant	20,097,339	14,990,839	3,531,068	1,575,432	236,546	1,338,886	1,575,432	236,546	1,338,886	1,575,432
Total Depreciation Expense	112,562,695	89,097,762	16,821,955	6,642,978	5,304,092	1,338,886	6,642,978	5,304,092	1,338,886	6,642,978

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
GAS-SOUTH DEPRECIATION EXPENSE	OR-DEPX-12A
For Twelve Months Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Service -		Electric	Gas-North	Gas-South
7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%

RESULTS OF OPERATIONS	Report ID: OR-AMTX-12A
GAS-SOUTH AMORTIZATION EXPENSE	
For Twelve Months Ended December 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-SOUTH *****			***** OREGON *****		
					Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission										
Franchises (302000)	ED-AN	918,401	918,401							
Misc Intangible Plt (303000)	ED-AN	178,756	178,756							
Total Production/Transmission		1,097,157	1,097,157							
Distribution										
Franchises (302000)	ED-WA	24,153	24,153							
Misc Intangible Plt (303000)	ED-WA	2,844	2,844							
Total Distribution		26,997	26,997							
General Plant - 303000										
7	CD-AA	457,777	326,350	90,740	40,687	40,687		40,687	40,687	
	CD-AN	9,729	7,651	2,078						
	GD-ID	4,058		4,058						
	GD-WA	24,546		24,546						
	GD-OR	8,013			8,013	8,013		8,013	8,013	
Total General Plant - 303000		504,123	334,001	121,422	48,700	48,700		48,700	48,700	
Miscellaneous IT Intangible Plant - 3031XX										
7	CD-AA	11,270,394	8,034,664	2,234,017	1,001,713	1,001,713		1,001,713	1,001,713	
9,4	CD-ID	10,730	8,438	2,292						
9,4	CD-AN	9,927	7,807	2,120						
	ED-AN	202,991	202,991							
	ED-ID	4,747	4,747							
	ED-WA	811,143	811,143							
8	GD-AA	442,603		304,210	138,393	138,393		138,393	138,393	
	GD-AN	1,775		1,775						
	GD-OR	250			250	250		250	250	
Total Miscellaneous IT Intangible Plant - 3031XX		12,754,560	9,069,790	2,544,414	1,140,356	1,140,356		1,140,356	1,140,356	
Gas Underground Storage										
	GD-AN	227		227						
Total Gas Underground Storage		227		227						
General Plant - 390200, 396200										
7	CD-AA	28,856	20,571	5,720	2,565	2,565		2,565	2,565	
	ED-AN	9,940	9,940							
	GD-OR	2,355			2,355	2,355		2,355	2,355	
Total General Plant - 390200, 396200		41,151	30,511	5,720	4,920	4,920		4,920	4,920	
Total Amortization Expense		14,424,215	10,558,456	2,671,783	1,193,976	1,193,976		1,193,976	1,193,976	

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
GAS-SOUTH AMORTIZATION EXPENSE	OR-AMTX-12A
For Twelve Months Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Service -	Electric	Gas-North	Gas-South
7 Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%
8 Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%

RESULTS OF OPERATIONS	Report ID:
GAS-SOUTH ACCUMULATED DEPRECIATION	OR-ADEP-12A
For Twelve Months Ended December 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-SOUTH *****			***** OREGON *****		
					Direct	Allocated	Total	Direct	Allocated	Total
Electric Production										
Steam (ED-AN)	(287,167,234)	(287,167,234)								
Hydro (ED-AN)	(126,901,439)	(126,901,439)								
Other (ED-AN)	(88,992,079)	(88,992,079)								
Total Electric Production	(503,060,752)	(503,060,752)								
Electric Transmission										
ED-AN	(191,420,994)	(191,420,994)								
Total Electric Transmission	(191,420,994)	(191,420,994)								
Electric Distribution										
ED-AN	611	611								
ED-ID	(158,170,550)	(158,170,550)								
ED-WA	(252,722,791)	(252,722,791)								
Total Electric Distribution	(410,892,730)	(410,892,730)								
Gas Underground Storage										
GD-AN	(13,200,354)		(13,200,354)							
GD-OR	(571,780)			(571,780)	(571,780)	(571,780)	(571,780)	(571,780)	(571,780)	(571,780)
Total Gas Underground Storage	(13,772,134)		(13,200,354)	(571,780)	(571,780)	(571,780)	(571,780)	(571,780)	(571,780)	(571,780)
Gas Distribution										
GD-AN	(1,513,623)		(1,513,623)							
GD-ID	(57,335,368)		(57,335,368)							
GD-WA	(113,752,832)		(113,752,832)							
GD-OR	(90,659,565)			(90,659,565)	(90,659,565)	(90,659,565)	(90,659,565)	(90,659,565)	(90,659,565)	(90,659,565)
Total Gas Distribution	(263,261,388)		(172,601,823)	(90,659,565)	(90,659,565)	(90,659,565)	(90,659,565)	(90,659,565)	(90,659,565)	(90,659,565)
General Plant										
ED-AN	(37,775,596)	(37,775,596)								
ED-ID	(6,499,400)	(6,499,400)								
ED-WA	(13,848,853)	(13,848,853)								
7 CD-AA	(37,496,426)	(26,731,202)	(7,432,542)	(3,332,682)		(3,332,682)	(3,332,682)		(3,332,682)	(3,332,682)
CD-AN	(11,102,632)	(8,731,221)	(2,371,411)							
CD-ID	(4,961,429)	(3,901,717)	(1,059,712)							
CD-WA	(2,399,813)	(1,887,237)	(512,576)							
8 GD-AA	(1,567,004)		(1,077,033)	(489,971)		(489,971)	(489,971)		(489,971)	(489,971)
GD-AN	(1,684,645)		(1,684,645)							
GD-ID	(1,330,818)		(1,330,818)							
GD-WA	(3,452,975)		(3,452,975)							
GD-OR	(4,035,238)			(4,035,238)	(4,035,238)	(4,035,238)	(4,035,238)	(4,035,238)	(4,035,238)	(4,035,238)
Total General Plant	(126,154,829)	(99,375,226)	(18,921,712)	(7,857,891)	(4,035,238)	(3,822,653)	(7,857,891)	(4,035,238)	(3,822,653)	(7,857,891)
Total Accumulated Depreciation	(1,508,562,827)	(1,204,749,702)	(204,723,889)	(99,089,236)	(95,266,583)	(3,822,653)	(99,089,236)	(95,266,583)	(3,822,653)	(99,089,236)

RESULTS OF OPERATIONS	Report ID:
GAS-SOUTH ACCUMULATED DEPRECIATION	OR-ADEP-12A
For Twelve Months Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South
7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%

RESULTS OF OPERATIONS	Report ID:
GAS-SOUTH ACCUMULATED AMORTIZATION	OR-AAMT-12A
For Twelve Months Ended December 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-SOUTH *****			***** OREGON *****		
					Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission										
Franchises (302000)	ED-AN	(7,845,353)	(7,845,353)							
Misc Intangible Plt (303000)	ED-AN	(786,883)	(786,883)							
Total Production/Transmission		(8,632,236)	(8,632,236)							
Distribution										
Franchises (302000)	ED-WA	(109,006)	(109,006)							
Misc Intangible Plt (303000)	ED-WA	(26,610)	(26,610)							
Total Distribution		(135,616)	(135,616)							
General Plant - 303000										
7	CD-AA	(468,037)	(333,664)	(92,774)	(41,599)	(41,599)		(41,599)		(41,599)
	CD-AN	(62,716)	(49,321)	(13,395)						
	GD-ID	(49,058)		(49,058)						
	GD-WA	(104,325)		(104,325)						
	GD-OR	(60,453)		(60,453)	(60,453)	(60,453)		(60,453)		(60,453)
Total General Plant - 303000		(744,589)	(382,985)	(259,552)	(102,052)	(60,453)	(41,599)	(102,052)	(60,453)	(41,599)
Miscellaneous IT Intangible Plant - 3031XX										
7	CD-AA	(26,036,967)	(18,561,753)	(5,161,048)	(2,314,166)	(2,314,166)		(2,314,166)		(2,314,166)
9,4	CD-AN	(11,398)	(8,963)	(2,435)						
9	CD-ID	(12,964)	(10,195)	(2,769)						
	ED-AN	(534,922)	(534,922)							
	ED-ID	(10,866)	(10,866)							
	ED-WA	(1,289,629)	(1,289,629)							
8	GD-AA	(1,439,225)		(989,208)	(450,017)	(450,017)		(450,017)		(450,017)
	GD-AN	(10,455)		(10,455)						
	GD-OR	(1,109)		(1,109)	(1,109)	(1,109)		(1,109)		(1,109)
Total Miscellaneous IT Intangible Plant - 3031XX		(29,347,535)	(20,416,328)	(6,165,915)	(2,765,292)	(1,109)	(2,764,183)	(2,765,292)	(1,109)	(2,764,183)
Gas Underground Storage										
	GD-AN	(239,746)		(239,746)						
Total Gas Underground Storage		(239,746)		(239,746)						
General Plant - 390200, 396200										
7	CD-AA	(202,277)	(144,203)	(40,096)	(17,978)	(17,978)		(17,978)		(17,978)
	CD-ID	(4,537)	(3,568)	(969)						
	CD-WA	(8,332)	(6,552)	(1,780)						
	ED-AN	(58,968)	(58,968)							
	ED-WA	(110,678)	(110,678)							
	GD-WA	(1,863)		(1,863)						
	GD-OR	(40,034)		(40,034)	(40,034)	(40,034)		(40,034)		(40,034)
Total General Plant - 390200, 396200		(426,689)	(323,969)	(44,708)	(58,012)	(40,034)	(17,978)	(58,012)	(40,034)	(17,978)
Total Accumulated Amortization		(39,526,411)	(29,891,134)	(6,709,921)	(2,925,356)	(101,596)	(2,823,760)	(2,925,356)	(101,596)	(2,823,760)

Allocation Ratios:
Service -

Electric Gas-North Gas-South

RESULTS OF OPERATIONS	Report ID:
GAS-SOUTH ACCUMULATED AMORTIZATION	OR-AAMT-12A
For Twelve Months Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-South 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	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	0	0	0
99		GD-OR / AS	734,580	0	0	0	0	0	0	0	0	0	734,580	0	734,580	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,966,980	0	0	2,828,060	2,828,060	0	0	786,335	786,335	0	352,585	352,585	0	
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	0	
		TOTAL ACCOUNT	6,783,339	383,783	706,117	3,085,196	4,175,096	577,703	93,387	849,988	1,521,078	734,580	352,585	1,087,165		
	390XXX	Structures & Improvements														
99		ED-WA / ID / AN	6,834,614	954,344	2,137,308	3,742,962	6,834,614	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,198,204	0	0	0	0	2,198,204	0	0	2,198,204	0	0	0	0	
99		GD-OR / AS	3,619,033	0	0	0	0	0	0	0	0	3,619,033	0	3,619,033	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	79,225,413	0	0	56,479,797	56,479,797	0	0	15,704,061	15,704,061	0	7,041,555	7,041,555	0	
9		CD-WA / ID / AN	21,803,440	5,486,246	4,451,937	7,208,260	17,146,443	1,490,072	1,209,152	1,957,773	4,656,997	0	0	0	0	
		TOTAL ACCOUNT	113,680,704	6,440,590	6,589,245	67,431,019	80,460,854	3,688,276	1,209,152	17,661,834	22,559,262	3,619,033	7,041,555	10,660,588		
	391XXX	Office Furniture & Equipment														
99		ED-WA / ID / AN	8,917,048	3,031,751	14,649	5,870,648	8,917,048	0	0	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	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	516,406	0	0	0	0	0	0	354,936	354,936	0	161,470	161,470	0	
7		CD-AA	48,978,791	0	0	34,916,980	34,916,980	0	0	9,708,576	9,708,576	0	4,353,235	4,353,235	0	
9		CD-WA / ID / AN	151,348	13,824	31,962	73,235	119,021	3,755	8,681	19,891	32,327	0	0	0	0	
		TOTAL ACCOUNT	58,570,243	3,045,575	46,611	40,860,863	43,953,049	3,755	8,681	10,090,053	10,102,489	0	4,514,705	4,514,705		
	392XXX	Transportation Equipment														
99		ED-WA / ID / AN	26,019,036	12,815,536	4,280,309	8,923,191	26,019,036	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,996,228	0	0	0	0	5,935,735	1,744,906	1,315,587	8,996,228	0	0	0	0	
99		GD-OR / AS	2,866,219	0	0	0	0	0	0	0	0	2,866,219	0	2,866,219	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	546,781	0	0	389,800	389,800	0	0	108,383	108,383	0	48,598	48,598	0	
9		CD-WA / ID / AN	5,348,224	1,538,066	823,952	1,843,879	4,205,897	417,741	223,786	500,800	1,142,327	0	0	0	0	
		TOTAL ACCOUNT	43,776,488	14,353,602	5,104,261	11,156,870	30,614,733	6,353,476	1,968,692	1,924,770	10,246,938	2,866,219	48,598	2,914,817		

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-South 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	395,329	10,739	14,745	369,845	395,329	0	0	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	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227	0	
8		GD-AA	0	0	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	0	0
9		CD-WA / ID / AN	2,691,002	111,651	139,945	1,864,635	2,116,231	30,325	38,009	506,437	574,771	0	0	0	0	0
		TOTAL ACCOUNT	3,227,829	122,390	154,690	2,234,480	2,511,560	114,596	38,009	506,437	659,042	57,227	0	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment														
99		ED-WA / ID / AN	3,038,288	1,016,043	314,896	1,707,349	3,038,288	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,820,345	0	0	0	0	2,035,904	401,656	382,785	2,820,345	0	0	0	0	0
99		GD-OR / AS	881,758	0	0	0	0	0	0	0	0	881,758	0	881,758	0	881,758
8		GD-AA	1,937,121	0	0	0	0	0	0	1,331,422	1,331,422	0	605,699	605,699	0	605,699
7		CD-AA	9,206,441	0	0	6,563,272	6,563,272	0	0	1,824,901	1,824,901	0	818,268	818,268	0	818,268
9		CD-WA / ID / AN	604,134	32,413	237,579	205,105	475,097	8,803	64,527	55,707	129,037	0	0	0	0	0
		TOTAL ACCOUNT	18,488,087	1,048,456	552,475	8,475,726	10,076,657	2,044,707	466,183	3,594,815	6,105,705	881,758	1,423,967	2,305,725	0	2,305,725
	395000	Laboratory Equipment														
99		ED-WA / ID / AN	746,020	179,772	58,144	508,104	746,020	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	143,056	0	0	0	0	45,287	14,770	82,999	143,056	0	0	0	0	0
99		GD-OR / AS	135,374	0	0	0	0	0	0	0	0	135,374	0	135,374	0	135,374
8		GD-AA	148,376	0	0	0	0	0	0	101,982	101,982	0	46,394	46,394	0	46,394
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	31,611	0	31,611
9		CD-WA / ID / AN	105,953	5,089	1,624	76,610	83,323	1,382	441	20,807	22,630	0	0	0	0	0
		TOTAL ACCOUNT	1,634,442	184,861	59,768	838,266	1,082,895	46,669	15,211	276,288	338,168	135,374	78,005	213,379	0	213,379

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-South 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		
	396XXX	Power Operated Equipment														
99		ED-WA / ID / AN	36,691,806	17,139,967	10,349,947	9,201,892	36,691,806	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,381,231	0	0	0	0	2,700,552	850,185	830,494	4,381,231	0	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	563,300	0	0	401,577	401,577	0	0	111,657	111,657	0	50,066	0	50,066	
9		CD-WA / ID / AN	1,574,731	257,028	407,513	573,843	1,238,384	69,809	110,681	155,857	336,347	0	0	0	0	
		TOTAL ACCOUNT	43,254,902	17,396,995	10,757,460	10,177,312	38,331,767	2,770,361	960,866	1,098,008	4,829,235	43,834	50,066	93,900		
	397XXX	Communication Equipment														
99		ED-WA / ID / AN	54,963,921	10,099,120	3,502,338	41,362,463	54,963,921	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,300,333	0	0	0	0	674,864	535,943	89,526	1,300,333	0	0	0	0	
99		GD-OR / AS	1,163,316	0	0	0	0	0	0	0	0	1,163,316	0	0	1,163,316	
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	0	310,470	
7		CD-AA	26,183,773	0	0	18,666,412	18,666,412	0	0	5,190,147	5,190,147	0	2,327,214	0	2,327,214	
9		CD-WA / ID / AN	12,694,185	415,051	3,187,768	6,380,015	9,982,834	112,728	865,802	1,732,821	2,711,351	0	0	0	0	
		TOTAL ACCOUNT	97,298,460	10,514,171	6,690,106	66,408,890	83,613,167	787,592	1,401,745	7,694,956	9,884,293	1,163,316	2,637,684	3,801,000		
	398000	Miscellaneous Equipment														
99		ED-WA / ID / AN	71,548	0	2,299	69,249	71,548	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	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	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	576,207	0	0	410,778	410,778	0	0	114,216	114,216	0	51,213	0	51,213	
9		CD-WA / ID / AN	9,978	3,921	0	3,926	7,847	1,065	0	1,066	2,131	0	0	0	0	
		TOTAL ACCOUNT	660,100	3,921	2,299	483,953	490,173	1,065	0	115,282	116,347	2,367	51,213	53,580		
		TOTAL GENERAL PLANT	387,374,594	53,494,344	30,663,032	211,152,575	295,309,951	16,388,200	6,161,926	43,812,431	66,362,557	9,503,708	16,198,378	25,702,086		

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended December 31, 2014
 Average of Monthly Averages Basis

Report ID:
C-IPL-12A

AVISTA UTILITIES

Gas-South Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	7,057,715	153,179	0	6,904,536	7,057,715	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,186,305	0	0	0	0	1,005,268	181,037	0	1,186,305	0	0	
99		GD-OR / AS	423,076	0	0	0	0	0	0	0	0	423,076	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,866,666	0	0	4,895,246	4,895,246	0	0	1,361,111	1,361,111	0	610,309	
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	
		TOTAL ACCOUNT	15,727,820	153,179	0	11,952,391	12,105,570	1,005,268	181,037	1,402,560	2,588,865	423,076	610,309	1,033,385
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	5,285,004	4,058,654	23,524	1,202,826	5,285,004	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	2,238,807	0	0	0	0	0	0	1,538,777	1,538,777	0	700,030	
7		CD-AA	57,273,294	0	0	40,830,132	40,830,132	0	0	11,352,712	11,352,712	0	5,090,450	
9		CD-WA / ID / AN	103,764	0	42,189	39,412	81,601	0	11,459	10,704	22,163	0	0	
		TOTAL ACCOUNT	64,900,869	4,058,654	65,713	42,072,370	46,196,737	0	11,459	12,902,193	12,913,652	0	5,790,480	5,790,480
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	11,871	0	0	11,871	11,871	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	4,600,039	0	0	3,279,368	3,279,368	0	0	911,820	911,820	0	408,851	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,624,667	0	0	3,291,239	3,291,239	0	0	923,346	923,346	1,231	408,851	410,082
	TOTAL		85,253,356	4,211,833	65,713	57,316,000	61,593,546	1,005,268	192,496	15,228,099	16,425,863	424,307	6,809,640	7,233,947

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-South Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(73,383,131)	(52,314,834)	(14,546,004)	(6,522,293)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,992,349)	(1,566,803)	(425,546)	0
7	283750 CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
	Total	<u>(75,921,875)</u>	<u>(54,271,162)</u>	<u>(15,079,856)</u>	<u>(6,570,857)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-South 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	1,506,122	821,373		2,327,495		821,373			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,108,481	604,517		1,712,998		604,517			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	15,431,743	7,089,189	2,196,923	24,717,855		5,656,456		1,432,733	2,196,923
1	154300 PLANT MATERIALS & OPER SUP-CS2	563,719	307,428		871,147		307,428			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,624,201	885,768		2,509,969		885,768			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	2,698	1,240	384	4,322		989		251	384
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(743)	(341)	(106)	(1,190)		(272)		(69)	(106)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	(153)	(70)	(22)	(245)		(56)		(14)	(22)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	25,401,795			25,401,795	25,401,795		0		
TOTAL		45,637,863	9,709,104	2,197,179	57,544,146	25,401,795	8,276,203	0	1,432,901	2,197,179

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	71.290%	19.822%	8.888%	32.100%	29.242%	100.000%
99	Not Allocated						

AVISTA UTILITIES

Oregon

Twelve Months Ending December 31, 2014

Uncollectible Accounts Adjustment - Type I

	Rate	Adjustments
OPERATING REVENUES		
1 Total General Business		\$ -
2 Transportation		-
3 Other		-
4 Total Operating Revenues		<u>-</u>
OPERATING EXPENSES		
5 Gas Purchased		-
6 Operations & Maintenance		-
Uncollectible expense adjustment		(261,400)
7 Administrative & General		-
Commission fees adjustment		-
Energy Resource Supplier Assessment adj		-
8 Taxes Other Than Income		-
Franchise Fee		-
9 Depreciation & Amortization		-
10 Total Operating Expenses		<u>(261,400)</u>
11 OPERATING INCOME BEFORE INCOME TAX		\$ 261,400
INCOME TAXES		
12 Current Federal Income Taxes	0.350000	84,170
13 Deferred Federal Income Taxes		-
14 State Income Taxes	0.080008	20,914
15 Total Income Taxes		<u>105,084</u>
16 NET OPERATING INCOME		<u>\$ 156,316</u>

Prep by: JSS

Mgr. Review: JMA

AVISTA UTILITIES
Oregon Jurisdiction
Twelve Months Ending December 31, 2014
Uncollectible Accounts

Uncollectible Accounts per Results Reports-904.xx	\$732,316
3 Year Average Uncollectibles at 12/14 Revenue (85,689,523 x .54956%)	<u>470,916</u>
Increase (Decrease) in Uncollectible Accounts	<u>(\$261,400)</u>

	<u>12 ME Dec</u>	<u>Net Write-Offs</u>	<u>Operating Revenue</u> ⁽¹⁾	<u>% of Revenue</u>
Actual Net Write-Offs				
Three Year Average Calculation	2012	524,105	98,342,326	0.53%
	2013	544,409	97,658,985	0.56%
	2014	479,550	85,689,523	0.56%
Three Year Average Uncollectibles as Percent of Revenue		\$516,021.24	\$93,896,944.67	0.54956%

Oregon Jurisdiction /Gross Write-offs - (DR) Acct. 144.200	UA-2	891,425
Oregon Jurisdiction Reinstatements (CR) 144.600	UA-2	(213,385)
Oregon Jurisdiction Recoveries (CR) 144.700	UA-2	(198,490)
Actual Net Write-offs		<u>\$479,550</u>

(1) Excludes Sales for Resale

Jurisdiction:OR

Ferc Acct	Journal Name	Accountin	Transaction Amt	SUM	Beginning Balance	Monthly Activity Amt	Ending Balance
144200	AVA CSSCAE 201401 CSS CAE Non-Revenue Ot	201401	36,286.25		10,780,379.00	36,286.25	10,816,664.98
	AVA CSSCAE 201402 CSS CAE Non-Revenue Ot	201402	55,980.52		10,816,665.00	55,980.52	10,872,645.50
	AVA CSSCAE 201403 CSS CAE Non-Revenue Ot	201403	69,949.03		10,872,646.00	69,949.03	10,942,594.53
	AVA CSSCAE 201404 CSS CAE Non-Revenue Ot	201404	77,348.96		10,942,595.00	77,348.96	11,019,943.49
	AVA CSSCAE 201405 CSS CAE Non-Revenue Ot	201405	115,882.95		11,019,943.00	115,882.95	11,135,826.44
	AVA CSSCAE 201406 CSS CAE Non-Revenue Ot	201406	113,338.40		11,135,826.00	113,338.40	11,249,164.84
	AVA CSSCAE 201407 CSS CAE Non-Revenue Ot	201407	120,360.95		11,249,165.00	120,360.95	11,369,525.79
	AVA CSSCAE 201408 CSS CAE Non-Revenue Ot	201408	97,859.67		11,369,526.00	97,859.67	11,467,385.46
	AVA CSSCAE 201409 CSS CAE Non-Revenue Ot	201409	88,119.94		11,467,385.00	88,119.94	11,555,505.40
	AVA CSSCAE 201410 CSS CAE Non-Revenue Ot	201410	52,412.48		11,555,505.00	52,412.48	11,607,917.88
	AVA CSSCAE 201411 CSS CAE Non-Revenue Ot	201411	114,282.33		11,607,918.00	38,094.11	11,646,011.99
	AVA CSSCAE 201412 CSS CAE Non-Revenue Ot	201412	25,791.74		11,646,012.00	25,791.74	11,671,803.73
	Reverses "AVA CSSCAE 201411 CSS CAE Non-	201411	(76,188.22)		11,607,918.00	38,094.11	11,646,011.99
	Sum		891,425.00	UA-1	146,071,483.00	929,519.11	147,001,002.02
144600	AVA CSSCAE 201401 CSS CAE Non-Revenue Ot	201401	(12,360.75)		(2,486,054.00)	(12,360.75)	(2,498,414.40)
	AVA CSSCAE 201402 CSS CAE Non-Revenue Ot	201402	(16,293.25)		(2,498,414.00)	(16,293.25)	(2,514,707.65)
	AVA CSSCAE 201403 CSS CAE Non-Revenue Ot	201403	(14,721.08)		(2,514,708.00)	(14,721.08)	(2,529,428.73)
	AVA CSSCAE 201404 CSS CAE Non-Revenue Ot	201404	(9,748.20)		(2,529,429.00)	(9,748.20)	(2,539,176.93)
	AVA CSSCAE 201405 CSS CAE Non-Revenue Ot	201405	(10,664.92)		(2,539,177.00)	(10,664.92)	(2,549,841.85)
	AVA CSSCAE 201406 CSS CAE Non-Revenue Ot	201406	(11,464.44)		(2,549,842.00)	(11,464.44)	(2,561,306.29)
	AVA CSSCAE 201407 CSS CAE Non-Revenue Ot	201407	(13,309.02)		(2,561,306.00)	(13,309.02)	(2,574,615.31)
	AVA CSSCAE 201408 CSS CAE Non-Revenue Ot	201408	(12,325.76)		(2,574,615.00)	(12,325.76)	(2,586,941.07)
	AVA CSSCAE 201409 CSS CAE Non-Revenue Ot	201409	(20,412.85)		(2,586,941.00)	(20,412.85)	(2,607,353.92)
	AVA CSSCAE 201410 CSS CAE Non-Revenue Ot	201410	(38,293.97)		(2,607,354.00)	(38,293.97)	(2,645,647.89)
	AVA CSSCAE 201411 CSS CAE Non-Revenue Ot	201411	(114,589.95)		(2,645,648.00)	(38,196.65)	(2,683,844.54)
	AVA CSSCAE 201412 CSS CAE Non-Revenue Ot	201412	(15,593.93)		(2,683,845.00)	(15,593.93)	(2,699,438.47)
	Reverses "AVA CSSCAE 201411 CSS CAE Non-	201411	76,393.30		(2,645,648.00)	(38,196.65)	(2,683,844.54)
	Sum		(213,384.82)	UA-1	(33,422,981.00)	(251,581.47)	(33,674,561.59)
144700	AVA CSSCAE 201401 CSS CAE Non-Revenue Ot	201401	(12,739.34)		(2,434,454.00)	(12,739.34)	(2,447,193.50)
	AVA CSSCAE 201402 CSS CAE Non-Revenue Ot	201402	(22,935.79)		(2,447,194.00)	(22,935.79)	(2,470,129.29)
	AVA CSSCAE 201403 CSS CAE Non-Revenue Ot	201403	(15,013.66)		(2,470,129.00)	(15,013.66)	(2,485,142.95)
	AVA CSSCAE 201404 CSS CAE Non-Revenue Ot	201404	(15,274.07)		(2,485,143.00)	(15,274.07)	(2,500,417.02)
	AVA CSSCAE 201405 CSS CAE Non-Revenue Ot	201405	(20,400.41)		(2,500,417.00)	(20,400.41)	(2,520,817.43)
	AVA CSSCAE 201406 CSS CAE Non-Revenue Ot	201406	(13,056.94)		(2,520,817.00)	(13,056.94)	(2,533,874.37)
	AVA CSSCAE 201407 CSS CAE Non-Revenue Ot	201407	(14,705.82)		(2,533,874.00)	(14,705.82)	(2,548,580.19)
	AVA CSSCAE 201408 CSS CAE Non-Revenue Ot	201408	(16,799.67)		(2,548,580.00)	(16,799.67)	(2,565,379.86)
	AVA CSSCAE 201409 CSS CAE Non-Revenue Ot	201409	(16,812.51)		(2,565,380.00)	(16,812.51)	(2,582,192.37)
	AVA CSSCAE 201410 CSS CAE Non-Revenue Ot	201410	(20,991.61)		(2,582,192.00)	(20,991.61)	(2,603,183.98)
	AVA CSSCAE 201411 CSS CAE Non-Revenue Ot	201411	(39,116.13)		(2,603,184.00)	(13,038.71)	(2,616,222.69)
	AVA CSSCAE 201412 CSS CAE Non-Revenue Ot	201412	(16,721.94)		(2,616,223.00)	(16,721.94)	(2,632,944.63)
	Reverses "AVA CSSCAE 201411 CSS CAE Non-	201411	26,077.42		(2,603,184.00)	(13,038.71)	(2,616,222.69)
	Sum		(198,490.47)	UA-1	(32,910,771.00)	(211,529.18)	(33,122,300.97)
Total			479,549.71		79,737,731.00	466,408.46	80,204,139.46

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2014
Salaries & Wages - Type I

	Rate	Adjustments
OPERATING REVENUES		
1 Total General Business		\$ -
2 Transportation		-
3 Other		-
4 Total Operating Revenues		<u>-</u>
OPERATING EXPENSES		
5 Gas Purchased		-
6 Operations & Maintenance		(59,304)
Uncollectible expense adjustment		-
7 Administrative & General		-
Commission fees adjustment		-
Energy Resource Supplier Assessment adj		-
8 Taxes Other Than Income		-
Franchise Fee		-
9 Depreciation & Amortization		-
10 Total Operating Expenses		<u>(59,304)</u>
11 OPERATING INCOME BEFORE INCOME TAX		59,304
INCOME TAXES		
12 Current Federal Income Taxes	0.350000	19,096
13 Deferred Federal Income Taxes		-
14 State Income Taxes	0.080008	4,745
15 Total Income Taxes		<u>23,841</u>
16 NET OPERATING INCOME		<u>\$ 35,463</u>
AVERAGE RATE BASE		
17 Utility Plant in Service		\$ (19,551)
18 Less: Accumulated Depreciation & Amortization		-
19 Net Utility Plant		<u>(19,551)</u>
20 Accumulated Deferred Income Taxes		
21 Inventory and Other		
22 TOTAL AVERAGE RATE BASE		<u>\$ (19,551)</u>

Prep by: ABDate: 03-18-2015Mgr. Review: JMN

ORResults1214

AVISTA UTILITIES
Calculation of PUC wage formula

Explanation: Staff's proposal adjusts test period wages and salaries in accordance with guidelines followed in previous rate cases. Hence, staff allows wages and salaries to increase based on published CPI projections, and then allows the company to share 50/50 a 10% band around staff's calculated projection.

Line No.	Source		Excludes Overtime				Total
			Officers	Exempt	Non Exempt	Union	
1	Avista Data	Annualized Payroll-2011	\$3,310,922	\$46,694,554	\$15,122,310	\$47,866,553	112,994,339
2	Avista Data	Ave. # of Employees (FTE)-2011	12	508	304	692	1,516
3	(1)/(2)	Average Salary	\$275,910	\$91,918	\$49,744	\$69,171	\$74,535
4	CPI Index - See Below	Allowable % Increase	1.04774	1.04774	1.04774	1.09273	0.0
5	Avista Data	Ave. # of Employees (FTE)-2014	10	545	327	667	1,549
6	(3)*(4)*(5)	Projected Payroll	\$2,890,810	\$52,486,877	\$17,042,909	\$50,415,427	\$122,836,023
7	Avista Data	Annualized Payroll-2014	\$3,246,066	\$53,552,943	\$17,765,828	\$49,912,231	\$124,477,068
8	(6)-(7)	Total Difference	\$355,256	\$1,066,066	\$722,919	\$503,196	\$1,641,045
9	(6)*.10	10% Band - Allowable	\$289,081	\$5,248,688	\$1,704,291	\$5,041,543	\$12,283,602
10	[(8) or (9)] * .5	50% Sharing of Lesser of Difference or Band	\$144,540	\$533,033	\$361,460	\$251,598	\$820,523
11	(6)+/(10)	Staff Proposed Level	\$3,035,350	\$53,019,910	\$17,404,368	\$50,163,829	\$123,656,545
12	(11)-(7)	Net Payroll Adjustment	(\$210,716)	(\$533,033)	(\$361,460)	\$251,598	(\$820,523)
13	Avista Data	O&M Expense as % of Payroll Exp.	100.0%	59.9%	75.5%	52.2%	60.1%
14	(12)*(13)	O&M Expense Adjustment - Systemwide	(\$210,716)	(\$319,287)	(\$272,902)	\$131,334	(\$493,134)
15	SO	Oregon Allocation Factor	0.0973	0.06319	0.06825	0.05254	0
16	(14)*(15)	O&M Expense Adjustment	(\$20,503)	(\$20,176)	(\$18,626)	\$0 (1)	(\$59,304)
17	Avista Data	Capitalized Labor % of Payroll Exp.	0.00%	40.10%	24.50%	47.80%	39.90%
18	(12)*(17)	Rate Base Adjustment - Systemwide	\$0	(\$213,746)	(\$88,558)	\$0 (1)	\$0
19	(18)*(15)	Rate Base Adjustment - Oregon	\$0	(\$13,507)	(\$6,044)	\$0	(\$19,551)

	Annual CPI	Union Increases - Actual
2012	1.5000	3.0000
2013	1.8000	3.0000
2014	1.4000	3.0000
	<u>1.04774</u>	<u>1.0927</u>

Officers	\$0
Exempt	(\$20,176)
Non Exempt	(\$18,626)
Admin	<u>(\$38,801)</u>

The Company used the method provided by Commission Staff to compute this adjustment. The method uses total Company data and allocates a portion to Oregon. Due to this, detailed data is not available for administrative vs. O&M. Therefore, the Company will allocate officers, exempt and non-exempt to administrative and union to O&M.

(1) The Company feels that all employee classes (officers, exempt, non-exempt, union) should be included in this calculation, whether it is an increase to expense or a decrease to expense, because it is the net that should also be considered. However, for purposes of this earnings test, the Company has removed any resulting increases to expense. It should be noted, the Company does not agree with removing this increase to expense and reserves the right to include all components in future rate case proceedings.

2014	System				
Dollars	Officers	Exempt	Non-Exempt	Union	Total Labor
O&M	\$ 2,784,205	\$ 27,506,702	\$ 11,503,440	\$ 22,334,801	\$ 64,129,148
PTO (Actual Hour Used)	\$ 595,784	\$ 7,145,265	\$ 2,235,709	\$ 7,235,275	\$ 17,212,033
Capital	\$ -	\$ 18,385,536	\$ 3,726,295	\$ 20,430,176	\$ 42,542,007
Subs/Other/Non-Utility	\$ 594,559	\$ 4,707,322	\$ 503,930	\$ 140,436	\$ 5,946,247
Subtotal	\$ 3,974,548	\$ 57,744,825	\$ 17,969,374	\$ 50,140,688	\$ 129,829,435
OT	\$ -	\$ 14,446	\$ 1,215,581	\$ 11,390,121	\$ 12,620,148
Total	\$ 3,974,548	\$ 57,759,271	\$ 19,184,955	\$ 61,530,809	\$ 142,449,583
Hours	Officers	Exempt	Non-Exempt	Union	Total Labor
O&M	17,664	578,578	443,680	628,865	1,668,787
PTO (Actual Hours Used)	3,903	155,477	86,097	196,792	442,269
Capital	-	414,025	152,679	562,918	1,129,622
Subs/Other/Non-Utility	3,926	98,459	21,857	13,136	137,378
Subtotal	25,493	1,246,539	704,313	1,401,711	3,378,056
OT	-	194	22,014	152,183	174,391
Total	25,493	1,246,733	726,327	1,553,894	3,552,447
FTEs	Officers	Exempt	Non-Exempt	Union	Total Labor
O&M	8	278	213	302	802
PTO (Actual Hours Used)	2	75	41	95	213
Capital	-	199	73	271	543
Subs/Other/Non-Utility	2	47	11	6	66
Subtotal	12	599	339	674	1,624
OT	-	0	11	73	84
Total	12	599	349	747	1,708
O&M and Capital FTEs	10	545	327	667	1,548
PTO Loadings - O&M	10,638,135				
PTO Loadings - Capital	7,167,778				
PTO Loadings - Subs/Other/Non-Utility	999,795				
Lease Costs	Officers	Exempt	Non-Exempt	Union	Total Labor
O&M	2,784,205	27,506,702	11,503,440	22,334,801	64,129,148
PTO (Loading)	461,861	4,562,980	1,908,261	3,705,033	10,638,135
Total O&M	3,246,066	32,069,682	13,411,701	26,039,834	74,767,283
Capital	-	18,385,536	3,726,295	20,430,176	42,542,007
PTO (Loading)	-	3,097,725	627,833	3,442,220	7,167,778
Total Capital	-	21,483,261	4,354,128	23,872,396	49,709,785
Subs/Other/Non-Utility	594,559	4,707,322	503,930	140,436	5,946,247
PTO (Loading)	99,968	791,484	84,730	23,613	999,795
Total Subs/Other/Non-Utility	694,527	5,498,806	588,660	164,049	6,946,042
Subtotal	3,940,593	59,051,748	18,354,489	50,076,279	131,423,110
OT	-	14,446	1,215,581	11,390,121	12,620,148
Total	3,940,593	59,066,194	19,570,070	61,466,400	144,043,258
2013 Total O&M and Capital	3,246,066	53,552,943	17,765,828	49,912,231	124,477,068
O&M %	100.0%	59.9%	75.5%	52.2%	60.1%
Capital %	0.0%	40.1%	24.5%	47.8%	39.9%
Oregon's % of Total O&M and Capital					
O&M and Capital - Adjusted for 2013 - 2015 pro forma labor increases					
Increase - 2013		0.486000%	0.486000%	0.714000%	
Increase - 2014		3.000000%	3.000000%	3.000000%	
Increase - 2015		2.514000%	2.514000%	2.286000%	
Increase - 2013		260,267	86,342	356,373	
Increase - 2014		1,614,396	535,565	1,508,058	
Increase - 2015		1,393,450	462,268	1,183,614	
2013 Total O&M and Capital	3,246,066	56,821,057	18,850,003	52,960,277	131,877,402

2011

Dollars	System				
	Officers	Exempt	Non-Exempt	Union	Total Labor
O&M (Regular)	2,781,289	26,378,071	10,304,644	22,807,980	62,271,984
PTO (Actual Hour Used)	546,189	6,180,949	2,113,562	7,375,007	16,215,707
Capital	78,615	13,913,600	2,749,827	18,481,116	35,223,158
Subs/Other/Non-Utility	715,541	2,609,037	443,111	37,331	3,805,020
Subtotal	4,121,634	49,081,657	15,611,144	48,701,434	117,515,869
OT	-	-	774,423	7,562,299	8,336,722
Total	4,121,634	49,081,657	16,385,567	56,263,733	125,852,591
Hours	Officers	Exempt	Non-Exempt	Union	Total Labor
O&M	20,120	595,360	424,488	695,431	1,735,399
PTO (Actual Hours Used)	4,448	142,714	85,845	215,272	448,279
Capital	739	329,083	125,280	528,276	983,378
Subs/Other/Non-Utility	2,565	59,630	21,245	3,298	86,738
Subtotal	27,872	1,126,787	656,858	1,442,277	3,253,794
OT	-	-	13,708	105,748	119,456
Total	27,872	1,126,787	670,566	1,548,025	3,373,250
FTEs	Officers	Exempt	Non-Exempt	Union	Total Labor
O&M	10	286	204	334	834
PTO (Actual Hours Used)	2	69	41	103	216
Capital	0	158	60	254	473
Subs/Other/Non-Utility	1	29	10	2	42
Subtotal	13	542	316	693	1,564
OT	-	-	7	51	57
Total	13	542	322	744	1,622
O&M and Capital FTEs	12	509	304	692	1,516
PTO Loadings - O&M	9,814,022				
PTO Loadings - Capital	5,685,176				
PTO Loadings - Subs/Other/Non-Utility	399,905				
Total	15,899,103				
Labor Costs	Officers	Exempt	Non-Exempt	Union	Total Labor
O&M	2,781,289	26,378,071	10,304,644	22,807,980	62,271,984
PTO (Loading)	438,329	4,157,166	1,624,005	3,594,522	9,814,022
Total O&M	3,219,618	30,535,237	11,928,649	26,402,502	72,086,006
Capital	78,615	13,913,600	2,749,827	18,481,116	35,223,158
PTO (Loading)	12,689	2,245,718	443,834	2,982,935	5,685,176
Total Capital	91,304	16,159,318	3,193,661	21,464,051	40,908,334
Subs/Other/Non-Utility	715,541	2,609,037	443,111	37,331	3,805,020
PTO (Loading)	75,203	274,208	46,571	3,923	399,905
Total Subs/Other/Non-Utility	790,744	2,883,245	489,682	41,254	4,204,925
Subtotal	4,101,666	49,577,799	15,611,992	47,907,808	117,199,265
OT	-	-	774,423	7,562,299	8,336,722
Total	4,101,666	49,577,799	16,386,415	55,470,107	125,535,987
2013 Total O&M and Capital	3,310,922	46,694,554	15,122,310	47,866,553	112,994,340
O & M %	97.2%	65.4%	78.9%	55.2%	63.8%
Capital %	2.8%	34.6%	21.1%	44.8%	36.2%

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2014
Incentive Pay Adjustment - Type I

	Rate	Adjustments
OPERATING REVENUES		
1 Total General Business		\$ -
2 Transportation		-
3 Other		-
4 Total Operating Revenues		<u>-</u>
OPERATING EXPENSES		
5 Gas Purchased		-
6 Operations & Maintenance		-
Uncollectible expense adjustment		-
7 Administrative & General		(458,747)
Commission fees adjustment		-
Energy Resource Supplier Assessment adj		-
8 Taxes Other Than Income		-
Franchise Fee		-
9 Depreciation & Amortization		-
10 Total Operating Expenses		<u>(458,747)</u>
11 OPERATING INCOME BEFORE INCOME TAX		458,747
INCOME TAXES		
12 Current Federal Income Taxes	0.350000	147,715
13 Deferred Federal Income Taxes		-
14 State Income Taxes	0.080008	36,703
15 Total Income Taxes		<u>184,418</u>
16 NET OPERATING INCOME		<u>\$ 274,329</u>

Prep by: ABDate: 03-18-2015Mgr. Review: Smc

AVISTA UTILITIES
Adjust Oregon Jurisdiction Incentives
For 2014

		Allocation Factor 8.888%			
		<u>Incentives - Company Total</u>	<u>Incentives - Oregon</u>	<u>Disallowance</u>	<u>Adjustment</u>
		<u>PAID</u>	<u>Share</u>	<u>Percent</u>	
Non-Executives (O & M)	(Note 1)	\$7,170,364	\$637,302	50%	(\$318,651)
Executives (Utility)	(Note 1)	1,473,441	130,959	100%	(130,959)
Executives (417)	(Note 2)	2,353,678	0	100%	0
Pacesetters	(Note 3)	165,420	14,703	50%	(7,351)
		<u>\$11,162,903</u>	<u>\$782,964</u>		<u>(\$456,962)</u>
Accrued					
Misc. Accrual Adjustment - Add OR expense amount of Actual paid over accrual:					(\$1,785)
					<u>(\$458,747)</u>

Notes:

1. Incentive Plan focuses on customer service, reliability and cost per customer, and recognizes and rewards employees/executives for their contributions in achieving non-financial goals of Avista.
2. Incentive Plan is designed to focus each executive on the Company's strategic financial goals.
3. Incentive Plan for individual merit-based awards.

Per UG-201 (Order No. 11-080), all Parties agreed to disallowances identified above, however, the Company reserves the right to make changes in future General Rate Cases.

Avista Utilities
 Adjust 2014 Incentives
 Adjusts Incentives to 2014 Actuals

	Capital (1)		Non-Exec		O & M		Other (2)		Total	Executive O & M		Non Utility	Company Total
	Total	23.28%	Non-Exec NonOP	1.62%	O & M	58.92%	Other (2)	16.18%		Allocation	33.290%		
<i>Project Loading Incentive Rates</i>									<i>Allocation</i>				
2014 Incentives Paid	12,169,660	2,833,097	197,148	1,969,051	7,170,364	1,969,051	1,969,051	3,827,119	1,473,441	2,353,678	15,996,779		
2014 Incentives Accrued	12,627,683	2,939,725	204,568	2,043,159	7,440,231	2,043,159	2,043,159	3,675,748	1,223,657	2,452,091	16,303,431		
To Adjust Test Year 2014	(458,023)	(106,628)	(7,420)	(74,108)	(269,867)	(74,108)	(74,108)	151,371	249,784	(98,413)	(306,652)		
<u>Allocated to Washington Electric</u>													
0.7129 Note 7									\$ (130,203)		\$ 120,513		
0.67677 Note 4													
<u>Allocated to Washington Gas</u>													
0.19822 Note 7									\$ (38,614)		\$ 35,740		
0.72185 Note 4													
<u>Allocated to Idaho Electric</u>													
0.7129 Note 7									\$ (62,186)		\$ 57,558		
0.32323 Note 4													
<u>Allocated to Idaho Gas</u>													
0.19822 Note 7									\$ (14,879)		\$ 13,772		
0.27815 Note 4													
<u>Allocated to Oregon</u>													
0.08888 Note 7									\$ (23,986)		\$ 22,201		
									\$ -		\$ -		

Adjustment to adjust
 Accrual to Actual:
 \$ (9,689)

\$ (2,874)

\$ (4,628)

\$ (1,107)

\$ (1,785)

(1) FERC Accounts 107000 and 108000
 (2) Represents amounts allocated to CWIP overhead costs, Stores, overheads, etc.

Transaction Analysis Selection: Accounting Period : '2014%' , Organization : '%', Expenditure Type Parameter 1 : '512 Incentive Loading-NU, 514 Incentive Loading-Union'


Journal Name:<All>	Expenditure Category:<All>	Report Category					includes payroll tax					
		CAP	NONOP	OPER	OTHER	Total						
Accounting Period	Expenditure Type											
201401	512 Incentive Loading-NU	208,486.63	-1,573.97	270,173.72	-61,136.47	415,949.91						
	514 Incentive Loading-Union	32,842.83	-8.48	21,079.14	-17,732.46	36,181.03						
	Sum	241,329.46	-1,582.45	291,252.86	-78,868.93	452,130.94						
201402	512 Incentive Loading-NU	116,498.55	12,633.40	376,200.72	107,201.95	612,534.62						
	514 Incentive Loading-Union	17,513.17	.00	27,198.43	4,198.60	48,910.20						
	Sum	134,011.72	12,633.40	403,399.15	111,400.55	661,444.82						
201403	512 Incentive Loading-NU	128,718.47	12,853.14	396,913.45	125,464.56	663,949.62						
	514 Incentive Loading-Union	19,367.39	39.21	26,267.58	5,211.58	50,885.76						
	Sum	148,085.86	12,892.35	423,181.03	130,676.14	714,835.38						
201404	512 Incentive Loading-NU	133,769.49	13,200.77	403,844.78	128,715.20	679,530.24						
	514 Incentive Loading-Union	18,470.53	-16.69	27,415.68	6,092.11	51,961.63						
	Sum	152,240.02	13,184.08	431,260.46	134,807.31	731,491.87						
201405	512 Incentive Loading-NU	139,627.70	13,705.23	417,242.03	144,598.56	715,173.52						
	514 Incentive Loading-Union	20,713.57	.00	26,715.40	7,348.17	54,777.14						
	Sum	160,341.27	13,705.23	443,957.43	151,946.73	769,950.66						
201406	512 Incentive Loading-NU	134,951.73	12,721.80	374,949.95	123,041.91	645,665.39						
	514 Incentive Loading-Union	19,988.36	.00	24,115.70	5,116.31	49,220.37						
	Sum	154,940.09	12,721.80	399,065.65	128,158.22	694,885.76						
201407	512 Incentive Loading-NU	163,672.28	25,992.34	584,719.13	240,265.27	1,014,649.02						
	514 Incentive Loading-Union	24,417.27	.00	40,115.05	16,314.59	80,846.91						
	Sum	188,089.55	25,992.34	624,834.18	256,579.86	1,095,495.93						
201408	512 Incentive Loading-NU	306,741.94	9,971.79	544,252.43	70,353.38	931,319.54						
	514 Incentive Loading-Union	44,061.58	32.35	31,506.75	-8,638.68	66,962.00						
	Sum	350,803.52	10,004.14	575,759.18	61,714.70	998,281.54						
201409	512 Incentive Loading-NU	193,660.86	16,095.47	586,023.35	191,310.64	987,090.32						
	514 Incentive Loading-Union	31,228.63	12.96	34,969.90	9,587.20	75,798.69						
	Sum	224,889.49	16,108.43	620,993.25	200,897.84	1,062,889.01						
201410	512 Incentive Loading-NU	212,535.06	17,709.27	655,534.78	222,034.08	1,107,813.19						
	514 Incentive Loading-Union	30,230.28	9.24	42,126.59	9,228.70	81,594.81						
	Sum	242,765.34	17,718.51	697,661.37	231,262.78	1,189,408.00						
201411	512 Incentive Loading-NU	211,814.31	16,726.45	588,765.59	162,503.89	979,810.24						
	514 Incentive Loading-Union	30,983.38	-1.91	36,610.40	7,166.39	74,758.26						
	Sum	242,797.69	16,724.54	625,375.99	169,670.28	1,054,568.50						
201412	512 Incentive Loading-NU	190,280.70	20,560.55	631,537.38	200,361.46	1,042,740.09						
	514 Incentive Loading-Union	24,544.08	-1.43	44,524.74	8,075.30	77,142.69						
	Sum	214,824.78	20,559.12	676,062.12	208,436.76	1,119,882.78						
Total Projects		2,455,118.79	170,661.49	6,212,802.67	1,706,682.24	10,545,265.19						
Total Accrual 2014	GL Only Adjustment	484,606.21	33,906.51	1,227,428.33	336,476.76	2,082,417.81						
		2,939,725.00	204,568.00	7,440,231.00	2,043,159.00	12,627,683.00						
True Up												
Total Accrual		2,939,725.00	204,568.00	7,440,231.00	2,043,159.00	12,627,683.00						
Total Payout		2,833,097.00	197,148.00	7,170,364.00	1,969,051.00	12,169,660.00						
True Up		106,628.00	7,420.00	269,867.00	74,108.00	458,023.00						

Sum of Transaction Amt SUM		Report Category				Grand Total
Accounting Period	Expenditure Type	CAP	NONOP	OPER	Grand Total	
201401	359 Incentive/Bonus Accrual		\$ 128,802.00	\$ 50,090.00	\$ 178,892.00	
	885 Miscellaneous		\$ 10,626.00	\$ 4,132.00	\$ 14,758.00	
201401 Total			\$ 139,428.00	\$ 54,222.00	\$ 193,650.00	
201402	359 Incentive/Bonus Accrual	\$ (24,557.12)	\$ (20,612.70)	\$ (168,794.33)	\$ (213,964.15)	
	885 Miscellaneous	\$ (24,557.12)	\$ 10,626.00	\$ 4,132.00	\$ 14,758.00	
201402 Total		\$ (49,114.24)	\$ (9,986.70)	\$ (164,662.33)	\$ (199,206.15)	
201403	359 Incentive/Bonus Accrual		\$ 257,604.00	\$ 100,179.00	\$ 357,783.00	
	885 Miscellaneous		\$ 20,286.00	\$ 7,889.00	\$ 28,175.00	
201403 Total		\$ -	\$ 277,890.00	\$ 108,068.00	\$ 385,958.00	
201405	359 Incentive/Bonus Accrual		\$ 128,802.00	\$ 50,090.00	\$ 178,892.00	
	885 Miscellaneous		\$ 10,304.00	\$ 4,007.00	\$ 14,311.00	
201405 Total		\$ -	\$ 139,106.00	\$ 54,097.00	\$ 193,203.00	
201406	359 Incentive/Bonus Accrual		\$ 546,985.21	\$ 1,396,417.29	\$ 1,943,402.50	
	885 Miscellaneous		\$ 41,217.00	\$ 16,029.00	\$ 57,246.00	
201406 Total		\$ -	\$ 588,202.21	\$ 1,412,446.29	\$ 2,000,648.50	
201407	359 Incentive/Bonus Accrual		\$ 193,203.00	\$ 75,135.00	\$ 268,338.00	
	885 Miscellaneous		\$ 15,456.00	\$ 6,011.00	\$ 21,467.00	
201407 Total		\$ -	\$ 208,659.00	\$ 81,146.00	\$ 289,805.00	
201408	359 Incentive/Bonus Accrual		\$ 193,203.00	\$ 75,135.00	\$ 268,338.00	
	885 Miscellaneous		\$ 15,456.00	\$ 6,011.00	\$ 21,467.00	
201408 Total		\$ -	\$ 208,659.00	\$ 81,146.00	\$ 289,805.00	
201409	359 Incentive/Bonus Accrual	\$ 46,276.36	\$ 193,203.00	\$ 75,135.00	\$ 268,338.00	
	885 Miscellaneous	\$ 46,276.36	\$ 24,150.00	\$ 9,392.00	\$ 79,818.36	
201409 Total		\$ 92,552.72	\$ 217,353.00	\$ 84,527.00	\$ 348,156.36	
201410	359 Incentive/Bonus Accrual		\$ 193,203.00	\$ 75,134.50	\$ 268,337.50	
	885 Miscellaneous	\$ 131.55	\$ 6,762.11	\$ 2,629.71	\$ 9,523.37	
201410 Total		\$ 131.55	\$ 199,965.11	\$ 77,764.21	\$ 277,860.87	
201411	359 Incentive/Bonus Accrual		\$ 193,203.00	\$ 75,135.00	\$ 268,338.00	
	885 Miscellaneous		\$ 15,456.00	\$ 6,011.00	\$ 21,467.00	
201411 Total		\$ -	\$ 208,659.00	\$ 81,146.00	\$ 289,805.00	
201412	359 Incentive/Bonus Accrual	\$ (2,728.00)	\$ (7,934.00)	\$ 440,520.00	\$ 429,858.00	
	885 Miscellaneous	\$ (19,122.79)	\$ 40,913.98	\$ 36,775.00	\$ 58,566.19	
201412 Total		\$ (21,850.79)	\$ 32,979.98	\$ 477,295.00	\$ 488,424.19	
Total Projects		\$ -	\$ 2,210,914.60	\$ 2,347,195.17	\$ 4,558,109.77	
Total Accrual 2014	GL Only Adjustment	.00	241,176.00	-1,123,538.17	-882,362.17	
			2,452,090.60	1,223,657.00	3,675,747.60	

True Up	
Total Accrual	\$ - \$ 2,452,090.60 \$ 1,223,657.00 \$ 3,675,747.60
Total Payout	\$ - \$ 2,353,678.00 \$ 1,473,441.00 \$ 3,827,119.00
True Up	\$ - \$ 98,412.60 \$ (249,784.00) \$ (151,371.40)

AVISTA UTILITIES**Oregon****Twelve Months Ending December 31, 2014****Memberships & Dues Adjustment-Type I**

	Rate	Adjustments
OPERATING REVENUES		
1 Total General Business		\$ -
2 Transportation		-
3 Other		-
4 Total Operating Revenues		<u>-</u>
OPERATING EXPENSES		
5 Gas Purchased		-
6 Operations & Maintenance		-
Uncollectible expense adjustment		-
7 Administrative & General		(36,054)
Commission fees adjustment		-
Energy Resource Supplier Assessment adj		-
8 Taxes Other Than Income		-
Franchise Fee		-
9 Depreciation & Amortization		-
10 Total Operating Expenses		<u>(36,054)</u>
11 OPERATING INCOME BEFORE INCOME TAX		36,054
INCOME TAXES		
12 Current Federal Income Taxes	0.350000	11,609
13 Deferred Federal Income Taxes		-
14 State Income Taxes	0.080008	2,885
15 Total Income Taxes		<u>14,494</u>
16 NET OPERATING INCOME		<u>\$ 21,560</u>

Prep by: Date: 03-18-2015Mgr. Review: 

**AVISTA UTILITIES
Oregon Jurisdiction
Twelve Months Ending December 31, 2014
Memberships & Dues Summary**

Dues/Memberships Allocated and Direct Charges to
Account 930.200 - Dues General
Allocated by Utility Code 7 and 8 (CDAA; GDAA)

M&D-2 \$101,374

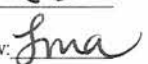
<u>Adjust 2014 Memberships & Dues by:</u>	Type	Loc#	Charged to Oregon	% Allowed	Allowed
American Gas Association	2	GDAA	62,214	75%	46,661
Western Energy Institute (formerly PCGA)	2	CDAA	2,487	75%	1,865
Northwest Gas Association	2	GDAA	18,291	75%	13,718
Washington Roundtable	3	CDAA	1,322	0%	0
Corporate Executive Board	1	CDAA	0	100%	0
WA Technology Center	3	CDAA	0	0%	0
Chamber of Commerce	3	GDOR	1,682	0%	0
Other- Oregon Allocated, Utility Code 7 and 8	3*	CDAA/GDAA	15,378	20%	3,076
Total			<u>101,374</u> <i>a</i>		<u>65,320</u> <i>b</i>
					Remove (\$36,054) <i>c</i> <i>c=b-a</i>

- Type definitions:
- 1 Industry research organizations: 100 % allowed
 - 2 National and regional trade organization: 75% allowed
 - 3 Other memberships and dues: Disallowed, unless utility shows just & reasonable for ratemaking
 - * Estimated 20 % of these expenditures related to individual memberships in professional organizations directly related to their duties, and remaining expenditures are for memberships in commercial and trade-type organizations

Ferc Acct	930200
Accounting Year	(Multiple Items)

Sum of Gas South Amt SUM					
Type	Vendor Name	Service	Jurisdiction	Total	
Type 2	AMERICAN GAS ASSOCIATION	GD	AA	62,214.31	M&D-1
	NORTHWEST GAS ASSOCIATION	GD	AA	18,291.15	M&D-1
	WESTERN ENERGY INSTITUTE	CD	AA	2,486.60	M&D-1
Type 2 Total				82,992.06	
Type 3 - Chamber of Commerce	BOARDMAN CHAMBER OF COMMERCE	GD	OR	62.50	
	CENTRAL POINT CHAMBER OF COMMERCE	GD	OR	125.00	
	KLAMATH COUNTY CHAMBER OF COMMERCE	GD	OR	371.00	
	ROSEBURG AREA CHAMBER OF COMMERCE	GD	OR	467.50	
	TALENT CHAMBER OF COMMERCE	GD	OR	70.00	
	THE CHAMBER OF MEDFORD / JACKSON COUNTY	GD	OR	530.50	
	UNION COUNTY CHAMBER OF COMMERCE	GD	OR	5.08	
WINSTON DILLARD AREA CHAMBER OF COMMERCE	GD	OR	50.00		
Type 3 - Chamber of Commerce Total				1,681.58	M&D-1
(blank)	A I C P A DUES PROCESSING	CD	AA	80.45	
	ARDC	CD	AA	33.95	
	COMMON GROUND ALLIANCE	GD	OR	700.00	
	CORP CREDIT CARD	CD	AA	825.15	
		GD	AA	1,035.61	
		OR		305.00	
	Douglas, Gary L	GD	AA	121.95	
	ENERGY SOLUTIONS CENTER INC	GD	AA	4,221.18	
	EPRI	CD	AA	978.12	
	Feltes, Karen S	CD	AA	25.40	
	GRANTS PASS & JOSEPHINE COUNTY	GD	OR	117.50	
	GREATER SPOKANE INCORPORATED	CD	AA	26.66	
	Grimsrud, Howard	CD	AA	22.21	
	Harding, Timothy J	GD	AA	40.65	
	I A A I	GD	AA	65.66	
	IAAI	GD	AA	0.00	
	INLAND NORTHWEST COUNCIL	CD	AA	2.13	
	KCEDA	GD	OR	1,250.00	
	LEAGUE OF OREGON CITIES	GD	OR	300.00	
	MEDFORD ROGUE ROTARY CLUB	GD	OR	110.00	
	OREGON ECONOMIC DEVELOPMENT ASSOC	GD	OR	2,250.00	
	PIPELINE SAFETY TRUST	CD	AA	88.88	
	ROTARY CLUB OF GRANTS PASS	GD	OR	450.00	
	ROTARY CLUB OF ROSEBURG	GD	OR	111.88	
	ROTARY CLUB OF SPOKANE #21	CD	AA	16.27	
	UMPQUA VALLEY HOME BUILDERS ASSOC	GD	OR	187.50	
	UNION COUNTY ECONOMIC	GD	OR	250.00	
	UNION COUNTY UTILITIES	GD	OR	215.00	
	UTILITIES TELECOM COUNCIL	CD	AA	1,333.20	
	WASHINGTON ROUNDTABLE	CD	AA	1,322.09	M&D-1
	Webb, Jeffrey Allen	GD	AA	36.27	
	WESTERN LAMPAC	CD	AA	177.76	
(blank) Total				16,700.47	
Grand Total				101,374.11	

Prep by: 

Mgr. Review: 

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2014
Adjust Misc. True-ups - Type I

	Rate	Adjustments
OPERATING REVENUES		
1 Total General Business		\$ -
2 Transportation		-
3 Other		-
4 Total Operating Revenues		<u>-</u>
OPERATING EXPENSES		
5 Gas Purchased		-
6 Operations & Maintenance		165,930
Uncollectible expense adjustment		-
7 Administrative & General		-
Commission fees adjustment		-
Energy Resource Supplier Assessment adj		-
8 Taxes Other Than Income		-
Franchise Fee		-
9 Depreciation & Amortization		-
10 Total Operating Expenses		<u>165,930</u>
11 OPERATING INCOME BEFORE INCOME TAX		(165,930)
INCOME TAXES		
12 Current Federal Income Taxes	0.350000	(53,429)
13 Deferred Federal Income Taxes		-
14 State Income Taxes	0.080008	<u>(13,276)</u>
15 Total Income Taxes		<u>(66,705)</u>
16 NET OPERATING INCOME		<u>\$ (99,225)</u>

Prep by: _____

Avista Utilities
Oregon Jurisdiction
Miscellaneous Restating Summary
For the Twelve Months Ended 12/31/2013

		<u>OR</u> <u>Gas</u>
<u>Misc. Restating Adjustments:</u>		
Non-Utility Removals	G-MR-1	(3,310)
Atmospheric Testing	G-MR-1	170,739
Total Misc. Restating Adjustments		<u>167,429</u>

Prep by: RF

Miscellaneous Restating Adjustment

Non-Utility Removals

**Miscellaneous Adjustment
Non-Utility Amounts
For the Twelve Months Ended December 31, 2014**

Sum of Transaction Amount Accounting Year Ferc Acct 2014	Service CD AA	Jurisdiction			ED			GD		Grand Total
		AN	ID	WA	AN	ID	WA	OR	WA	
537000										78.40
557000										513.22
580000										2,000.00
588000										600.00
874000							576.70	524.04		1,700.74
880000									500.00	-
892000										75.00
905000	298.18									298.18
908000			19.04							19.04
909000		2,168.97							543.93	2,712.90
921000	3,449.50									3,449.50
930200	1,928.40	2,070.00	599.00	50.00	2,154.31				300.00	7,101.71
935000	4,006.04									4,006.04
Grand Total	9,682.12	4,238.97	618.04	50.00	5,345.93	576.70	524.04	1,343.93	75.00	22,454.73

ELECTRIC	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.OR	GD.WA	
537000	7	71.290%	78.641%	78.641%	78.641%	100%	100%	100%	0%	0%
557000	7	71.290%	78.641%	78.641%	78.641%	100%	100%	100%	0%	0%
580000	7	71.290%	78.641%	78.641%	78.641%	100%	100%	100%	0%	0%
588000	7	71.290%	78.641%	78.641%	78.641%	100%	100%	100%	0%	0%
874000	7	71.290%	78.641%	78.641%	78.641%	100%	100%	100%	0%	0%
880000	7	71.290%	78.641%	78.641%	78.641%	100%	100%	100%	0%	0%
892000	7	71.290%	78.641%	78.641%	78.641%	100%	100%	100%	0%	0%
905000	7	52.917%	61.391%	61.391%	61.391%	100%	100%	100%	0%	0%
908000	7	52.917%	61.391%	61.391%	61.391%	100%	100%	100%	0%	0%
909000	7	52.917%	61.391%	61.391%	61.391%	100%	100%	100%	0%	0%
921000	7	71.290%	78.641%	78.641%	78.641%	100%	100%	100%	0%	0%
930200	7	52.917%	78.641%	78.641%	78.641%	100%	100%	100%	0%	0%
935000	7	52.917%	78.641%	78.641%	78.641%	100%	100%	100%	0%	0%

GAS	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.OR	GD.WA	
537000	7	19.822%	21.359%	21.359%	21.359%	0%	0%	0%	0%	100%
557000	7	19.822%	21.359%	21.359%	21.359%	0%	0%	0%	0%	100%
580000	7	19.822%	21.359%	21.359%	21.359%	0%	0%	0%	0%	100%
588000	7	19.822%	21.359%	21.359%	21.359%	0%	0%	0%	0%	100%
874000	7	19.822%	21.359%	21.359%	21.359%	0%	0%	0%	0%	100%
880000	7	19.822%	21.359%	21.359%	21.359%	0%	0%	0%	0%	100%
892000	7	19.822%	21.359%	21.359%	21.359%	0%	0%	0%	0%	100%
905000	7	33.000%	38.409%	38.409%	38.409%	0%	0%	0%	0%	100%
908000	7	33.000%	38.409%	38.409%	38.409%	0%	0%	0%	0%	100%
909000	7	33.000%	38.409%	38.409%	38.409%	0%	0%	0%	0%	100%
921000	7	19.822%	21.359%	21.359%	21.359%	0%	0%	0%	0%	100%
930200	7	19.822%	21.359%	21.359%	21.359%	0%	0%	0%	0%	100%
935000	7	19.822%	21.359%	21.359%	21.359%	0%	0%	0%	0%	100%

GAS South	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.OR	GD.WA	
537000	7	8.888%	0.0%	0.0%	0.0%	0%	0%	0%	100%	0%
557000	7	8.888%	0.0%	0.0%	0.0%	0%	0%	0%	100%	0%
580000	7	8.888%	0.0%	0.0%	0.0%	0%	0%	0%	100%	0%
588000	7	8.888%	0.0%	0.0%	0.0%	0%	0%	0%	100%	0%
874000	7	8.888%	0.0%	0.0%	0.0%	0%	0%	0%	100%	0%
880000	7	8.888%	0.0%	0.0%	0.0%	0%	0%	0%	100%	0%
892000	7	8.888%	0.0%	0.0%	0.0%	0%	0%	0%	100%	0%
905000	7	14.083%	0.0%	0.0%	0.0%	0%	0%	0%	100%	0%
908000	7	14.083%	0.0%	0.0%	0.0%	0%	0%	0%	100%	0%
909000	7	14.083%	0.0%	0.0%	0.0%	0%	0%	0%	100%	0%

Prep by: 

**Miscellaneous Adjustment
Non-Utility Amounts
For the Twelve Months Ended December 31, 2014**

921000	7	8.888%	0.0%	0.0%	0.0%	0%	0%	0%	100%	0%
930200	7	27.261%	0.0%	0.0%	0.0%	0%	0%	0%	100%	0%
935000	7	27.261%	0.0%	0.0%	0.0%	0%	0%	0%	100%	0%

OR - GAS		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.OR	GD.WA
537000	1	100.000%	0.000%	0%	0%	0%	0%	0%	100%	0%
557000	1	100.000%	0.000%	0%	0%	0%	0%	0%	100%	0%
580000	3	100.000%	0.000%	0%	0%	0%	0%	0%	100%	0%
588000	3	100.000%	0.000%	0%	0%	0%	0%	0%	100%	0%
874000	3	100.000%	0.000%	0%	0%	0%	0%	0%	100%	0%
880000	3	100.000%	0.000%	0%	0%	0%	0%	0%	100%	0%
892000	3	100.000%	0.000%	0%	0%	0%	0%	0%	100%	0%
905000	2	100.000%	0.000%	0%	0%	0%	0%	0%	100%	0%
908000	2	100.000%	0.000%	0%	0%	0%	0%	0%	100%	0%
909000	2	100.000%	0.000%	0%	0%	0%	0%	0%	100%	0%
921000	4	100.000%	0.000%	0%	0%	0%	0%	0%	100%	0%
930200	4	100.000%	0.000%	0%	0%	0%	0%	0%	100%	0%
935000	4	100.000%	0.000%	0%	0%	0%	0%	0%	100%	0%

OR - GAS		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.OR	GD.WA	TOTAL
537000	1	-	-	-	-	-	-	-	-	-	-
557000	1	-	-	-	-	-	-	-	-	-	-
580000	3	-	-	-	-	-	-	-	-	-	-
588000	3	-	-	-	-	-	-	-	-	-	-
874000	3	-	-	-	-	-	-	-	-	-	-
880000	3	-	-	-	-	-	-	-	500.00	-	500.00
892000	3	-	-	-	-	-	-	-	-	-	-
905000	2	41.99	-	-	-	-	-	-	-	-	41.99
908000	2	-	-	-	-	-	-	-	-	-	-
909000	2	-	-	-	-	-	-	-	543.93	-	543.93
921000	4	306.59	-	-	-	-	-	-	-	-	306.59
930200	4	525.70	-	-	-	-	-	-	300.00	-	825.70
935000	4	1,092.09	-	-	-	-	-	-	-	-	1,092.09
		1,966.37	-	-	-	-	-	-	1,343.93	-	3,310.30

	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.OR	GD.WA
Electric	71.290%	78.641%	78.641%	78.641%	100%	100%	100%	0%	0%
Gas North	19.822%	21.359%	21.359%	21.359%	0%	0%	0%	0%	100%
Gas South	8.888%	0%	0%	0%	0%	0%	0%	100%	0%
	100%	100%	100%	100%	100%	100%	100%	100%	100%

#Cust	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.OR	GD.WA
Electric	52.917%	61.391%	61.391%	61.391%	100%	100%	100%	0%	0%
Gas North	33.000%	38.409%	38.409%	38.409%	0%	0%	0%	0%	100%
Gas South	14.083%	0%	0%	0%	0%	0%	0%	100%	0%
	100%	100%	100%	100%	100%	100%	100%	100%	100%

Prep by: AK

Mgr. Review: 88

Miscellaneous Adjustment
Non-Utility Amounts
For the Twelve Months Ended December 31, 2014

Ferc Acct	Sum of Transaction Amount	Service CD	Jurisdiction						Grand Total				
			AA	AN	ID	WA	ED AN	ID		WA	GD OR	WA	
537000								78.40					78.40
557000								513.22					513.22
580000								2,000.00					2,000.00
588000								600.00	576.70	524.04			1,700.74
880000											500.00		500.00
892000												75.00	75.00
905000			253.18										253.18
908000						19.04							19.04
909000				2,168.97									2,168.97
921000			3,437.00								543.93		2,712.90
930200			1,928.40	2,070.00		599.00	50.00	2,154.31			300.00		3,437.00
935000			4,006.04										7,101.71
Grand Total			9,624.62	4,238.97	618.04	576.70	5,345.93	524.04	1,343.93	75.00	4,006.04	22,397.23	

Prep by: RL
Mgr. Review: JSS

Date: 03-25-2015

**Avista Utilities
Miscellaneous Adjustment - Removal of Non-Utility Transactions
For the Twelve Months Ended December 31, 2014**

Purpose: This document is a detailed transaction listing of all transaction that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.

Process: In Order to identify this population, the company reviewed all transaction detail in FERC accounts 500 through 935, searching for specific words, reviewing specific Program Descriptions, and expenditure types.

Sum of Transaction Amount						
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
537000	ED	AN	210 Employee Auto Mileage	Swant, Timothy J	Mileage, Personnel vehicle mileage to and from Thompson Falls for Golf tourney	39.20
					Mileage, Personnel vehicle mileage to and from Thompson Falls for Golf tourney meeting	39.20
						78.40
537000 Total						78.40
557000	ED	AN	215 Employee Business Meals	Silkworth, Steven George	Meals, Holiday luncheon - Pand Oreille PUD	513.22
						513.22
557000 Total						513.22
580000	ED	AN	825 Donations	ME DEVELOPMENT FUND	SPON-ELECTRIC VEHICLE	2,000.00
						2,000.00
580000 Total						2,000.00
585000	ED	AN	215 Employee Business Meals	DINING ON THE EDGE INC	GIFT CARD	100.00
			825 Donations	CORP CREDIT CARD	MICHELLE BRANDKAMP-WSU FOUNDATION	400.00
			830 Dues	LINCOLN COUNTY EDC	SPONSORSHIP	100.00
			215 Employee Business Meals	Cox, Holly	Meals, Office Christmas Party-meat	87.80
					Meals, rolls for Christmas party	4.49
					Meals, Christmas Eve Lunch for St Maries Line Crew	84.65
					50\$0 DUES & MEALS	108.00
					MEALS	108.00
					Office Supplies, coffee supplies for Christmas party	63.76
			885 Miscellaneous	Rotary Club of Post Falls	Meals, Soft Drinks for Annual Christmas Party Potluck	34.23
			890 Office Supplies	Cox, Holly	ANGELA SMITH-TLF WILDFLOWERS	249.81
			215 Employee Business Meals	Fors, Machonne D	DEER PARK CHAMBER OF COMMERCE	240.00
			235 Employee Misc Expenses	CORP CREDIT CARD		
			830 Dues			1,700.74
						1,700.74
585000 Total						1,700.74
589000	GD	OR	885 Miscellaneous	HOME DEPOT CREDIT SERVICES	GIFT CARDS	100.00
				TYRHOLM BIG R INC	GIFT CARDS	400.00
						500.00
589000 Total						500.00
592000	GD	WA	235 Employee Misc Expenses	Conner, Jodee L	Misc, 3 gift cards	75.00
						75.00
592000 Total						75.00
595000	CD	AA	215 Employee Business Meals	Lorenz, Galen W	Meals, Meet for 2nd Harvest Volunteers (11 volunteers)	158.24
			235 Employee Misc Expenses	Lorenz, Galen W	Trsn, Meal for 2nd Harvest Volunteers (11 volunteers)	25.00
			880 Materials & Equipment	Harris, Tamara Lynne	Materials, Christmas Decorations/For Trent Call Center	69.94
						253.18
595000 Total						253.18
908000	CD	ID	210 Employee Auto Mileage	Schmitt, Sharmon E	Mileage, United Way	19.04
						19.04
908000 Total						19.04
909000	CD	AN	215 Employee Business Meals	Donahoo, Dawn Yvette	Meals, afternoon snack for Touch A truck volunteer/ Includes gift certificate for volunteers/and outside company volunteer	67.72
			810 Advertising Expenses	COMMON GROUND ALLIANCE	Meals, brkfst for volunteers at Touch a Truck/Junior League event at SCC	45.39
				CULVER COMPANY	GGA-CALL BEFORE YOU DIG SPONSOR	1,000.00
					SCHOOL SUPPLIES FALL 2014	1,055.86
						2,168.97
			810 Advertising Expenses	CULVER COMPANY	SCHOOL SUPPLIES FALL 2014	543.85
						543.85
909000 Total						2,712.80
921000	CD	AA	020 Professional Services	CORP CREDIT CARD	ROWLAND HALLIE-STARBUCKS EGIFTCARD	40.00
			205 Airfare	Vermillion, Dennis P	Airfare, Alaska 0272158522634, AEL&P Holiday Gathering and Donation Distribution	943.60
			215 Employee Business Meals	Fest, Seth D	Meals, Cuccakes for office birthday party	13.50
				Mourin, Carie Ann	Meals, Holiday Lunch for Team	60.79
				Stoper, Laura Catherine	Meals, Project Compass Holiday Celebration - Desserts	25.17
			225 Conference Fees	EWI OF SPOKANE	PLATINUM SPONSORSHIP	1,500.00
			235 Employee Misc Expenses	CORP CREDIT CARD	ROWLAND HALLIE-REGAL GIFT CERTIFICATE	768.00
				Stoper, Laura Catherine	Misc, Project Compass Holiday Celebration - silverware/plates/hapkins	70.46
					LINDA WILLIAMS-PARTY PALACE	6.50
			885 Miscellaneous	CORP CREDIT CARD		3,437.06
						3,437.06
921000 Total						3,437.06
930200	CD	AA	825 Donations	CORP CREDIT CARD	CATHERINE D COOPER-SAFEWAY STORE00032557	150.00
			825 Sponsorships	COMMON GROUND ALLIANCE	DONATION	453.40
			885 Miscellaneous	CORP CREDIT CARD	LINDA WILLIAMS-CHRISTMAS TREE ELEGANCE	1,000.00
				DEPARTMENT OF VETERANS AFFAIRS	SPONSORSHIP	325.00
				OTHELLO ACFD #5 FIREFIGHTERS ASSN	OTHELLO	40.00
				OTHELLO NAZARENE CHURCH	COMMUNITY GARDEN PLOTS	30.00
			825 Donations	COMMON GROUND ALLIANCE	MEETING SPONSOR	2,000.00
			825 Sponsorships	IDAH0 FOREST OWNERS ASSOCIATION	REFRESHMENTS/SPON/FFLAM CONF	560.00
			830 Dues	ROTARY CLUB OF PONDERAY CENTENNIAL	DUES - MONTHLY & MEALS	30.00
			830 Dues	OTHELLO ROTARY CLUB	DUES	50.00
						4,647.40
			020 Professional Services	HANNA & ASSOCIATES INC	MT COMMUNITY OUTREACH GOLF	301.25
			025 Temporary Labor	HANNA & ASSOCIATES INC	GIFT EVENT	87.50
			210 Employee Auto Mileage	Edwards Vollertsen, Lisa Rose	Mileage, Personal vehicle to and from Thompson Falls for Avista Charity Pre - Golf Tournament Meeting.	42.00
					Mileage, Personal vehicle to and from Thompson Falls, MT for Avista Charity Golf Tournament.	42.00
			220 Employee Car Rental	ENTERPRISE RENT A CAR	GOLF TOURNAMENT - MONTANA OUTREACH	181.56
			830 Dues	SMART GRID NORTHWEST	SILVER SPONSORSHIP FOR TEC 2014	1,500.00
						2,154.31
			830 Dues	LEAGUE OF OREGON CITIES	DONATION	300.00
						360.00
930200 Total						7,101.71
935000	CD	AA	020 Professional Services	POWER CITY ELECTRIC	CHRISTMAS LIGHTS O+M	987.34
			880 Materials & Equipment	CORP CREDIT CARD	MARGIE LUNDBERG-RITTERS FLORIST & NURSERY	3,018.70
						4,006.04
935000 Total						4,006.04
Grand Total						22,397.23

Miscellaneous Restating Adjustment

Atmospheric Testing Adjustment

AVISTA UTILITIES
Oregon Jurisdiction
Twelve Months Ending December 31, 2014
Atmospheric Testing Expense

2013 Actual spend of atmospheric testing	AT-02	\$	777,034
2014 Actual spend of atmospheric testing	AT-02	\$	88,272
3-Year Amortization (1/3 of 2013 annual cost)			(259,011)
Adjustment to 2014 Expense			<u>(170,739)</u>

Note:

Atmospheric Corrosion expense is for an inspection program to find conditions in the Company's system that could lead to corrosion issues on customer meter sets. This "Atmospheric Corrosion" inspection program is a federal code mandated program that requires the Company to inspect all above ground steel pipe at a frequency not to exceed 3 years. For 2015 and prior this expense was on a three year rotation between the Company's jurisdictions (Washington, Idaho, and Oregon) and is therefore, coded directly to the specific state operations for the year in which the inspection occurred (2013 for Oregon).

For 2013, this program was completed in Idaho at a total cost of approximately \$777,034 (excluding internal labor). This amortization approach of recovering these costs over a three year period was approved in Oregon Docket No. UG-201.

Prep by:

2014 Atmospheric Testing Expense


Date: 03-19-2015Mgr. Review:

Jurisdiction	OR
Service	GD

Sum of Transaction Amount				
Accounting Year	Project Desc	Expenditure Type	Expenditure Category	Total
2013	Atmospheric Corr Inspect Or	020 Professional Services	Contractor	235.50
		035 Workforce - Contract	Contractor	644,346.72
		205 Airfare	Employee Expenses	9,271.40
		215 Employee Business Meals	Employee Expenses	4,153.08
		230 Employee Lodging	Employee Expenses	20,092.25
		235 Employee Misc Expenses	Employee Expenses	514.49
		415 Material Issues	Material	17,977.48
		510 Payroll Benefits loading	Overhead	32,580.42
		515 Payroll Tax loading	Overhead	7,116.23
		520 Payroll Time Off loading	Overhead	8,577.16
		530 Stores/Material Loading	Overhead	2,942.06
		532 Materials Tax/Fght Loading	Overhead	286.46
		565 Small Vehicles	Transportation	9,603.50
		720 Vehicle Fuel Gasoline	Vehicle	33.26
		880 Materials & Equipment	Voucher	10,890.49
		885 Miscellaneous	Voucher	27.22
		915 Printing	Voucher	1,181.89
		220 Employee Car Rental	Employee Expenses	161.15
		512 Incentive Loading-NU	Overhead	7,043.61
			Atmospheric Corr Inspect Or Total	
2014	Atmospheric Corr Inspect Or	035 Workforce - Contract	Contractor	85,003.20
		215 Employee Business Meals	Employee Expenses	333.87
		510 Payroll Benefits loading	Overhead	1,553.49
		515 Payroll Tax loading	Overhead	237.53
		520 Payroll Time Off loading	Overhead	493.75
		530 Stores/Material Loading	Overhead	19.27
		880 Materials & Equipment	Voucher	214.12
		512 Incentive Loading-NU	Overhead	416.89
	Atmospheric Corr Inspect Or Total			88,272.12
Grand Total				865,306.49

AT-01

AT-01

Prep by: Mgr. Review: 

**AVISTA UTILITIES
OREGON JURISDICTION
TWELVE MONTHS ENDING DECEMBER 31, 2014
MISC. RESTATING ADJUSTMENT - ADVERTISING**

Purpose: Remove Category A Advertising Expenses Over the Allowed Limit.

FERC ACCOUNT

- 908000 - Customer Service & Info - Advertising
- 909000 - Info and Instruct Advertising Expense
- 912000 - Sales Expenses - Demonstrating & Selling
- 913000 - Sales Expenses - Advertising
- ** 920000 - Admin & General Salaries
- ** 930200 - Misc General Expense

Category A Expenses					
	CD AA	GD AA	GD OR	Total System	Oregon Allocation
		3,274		3,274	3,274
		83,194		83,194	83,194
				-	-
				-	-
**	115,999				10,301
**	261,086			261,086	23,184
	377,085	-	86,468	347,554	119,953

MR-AD-2

Category A Limit:

Proposed Retail Revenues 2015 AMA Balance
Limit (1/8 of 1%)

101,691,433	82,303,484 ROO
0.125%	1,336,924 Eliminate Adder Schedules
127,114	9,193,025 PF Revenue
119,953	8,858,000 GRC - Estimated before finalizing adjustments
	101,691,433

Oregon Allocation of Category A Costs
Adjustment - To Remove Category A Costs over Limit

Notes:

During the transaction activity review the Company noted there were Category A type expenses recorded to FERC account 930200, so these have been included as part of the Category A Costs.

The level of Oregon allocated Category A expenses are below the Retail Revenue limit. Therefore, no adjustment is necessary.

Prep by: _____ 1st Review: _____

Date: 03-27-2015 Mgr. Review: _____

**AVISTA UTILITIES
OREGON JURISDICTION
TWELVE MONTHS ENDING DECEMBER 31, 2014
MISC. RESTATING ADJUSTMENT - CATEGORY A ADVERTISING**

Sum of Transaction Amount	Expense Classification	Ferc Acct	Ferc Acct Desc	Transaction Desc	Service		Jurisdiction		Grand Total
					CD	AA	GD	OR	
908000	CUST SVC & INFO EXP-CUST ASST			ADV - WATTSON ONLINE MEDIA			100.10		100.10
				POSTAGE REPLENISH			200.00		200.00
				SHIRLEY WOLF-PAYPAL GELATOKT			59.78		59.78
				WATTSON - AVISTAKIDS			9.80		9.80
				WATTSON - BILL INSERT			22.75		22.75
				WATTSON - EMP ENG			901.13		901.13
				WATTSON - EMPLOYEE ENGAGEMENT			78.38		78.38
				WATTSON - ENERGY TIPS			32.38		32.38
				WATTSON - ONLINE CON ED AD			69.00		69.00
				WATTSON - ONLINE MEDIA			200.00		200.00
				WATTSON - STICKERS			300.00		300.00
				WATTSON - TEACHER MAIL			12.50		12.50
				WATTSON - WEB MEDIA			49.00		49.00
				WATTSON - WEB UPDATES			150.00		150.00
				WATTSON AVISTAKIDS BILL INSERT			242.15		242.15
				WATTSON EMP ENGAGEMENT			74.00		74.00
				WATTSON ONLINE ADS			128.16		128.16
				WATTSON ONLINE MEDIA			91.12		91.12
				WATTSON TEACHER DIRECT MAIL			29.50		29.50
				WATTSON WEB UPDATES			50.00		50.00
				WATTSON-BANNER AD			137.03		137.03
				WATTSON-EMPLOYEE ENGAGEMENT			27.75		27.75
				WATTSON-ONLINE MEDIA			94.50		94.50
							15.00		15.00
							200.00		200.00
908000 Total	CUST SVC & INFO EXP-CUST ASST Total						3,274.03		3,274.03
909000	INFO AND INSTRUCT ADVERT EXP			BILL INSERT OR REBATE PRINTING			16,699.41		16,699.41
				CONNECTIONS CUSTOMER NEWSLETTER			1,370.00		1,370.00
				CONNECTIONS CUST NBWSLETTER 6/2014			162.00		162.00
				CONNECTIONS CUST NEWSLETT DEC 2013			99.75		99.75
				CONNECTIONS CUST NEWSLETT FEB 2014			160.00		160.00
				CONNECTIONS CUST NEWSLETT JAN 2014			2,376.00		2,376.00
				CONNECTIONS CUST NEWSLETTER			2,250.00		2,250.00
				CONNECTIONS CUST NEWSLETTER 5/2014			2,250.00		2,250.00
				CONNECTIONS CUST NEWSLETTER APR 2014			2,250.00		2,250.00
				CONNECTIONS CUST NEWSLETTER NOV 2014			2,250.00		2,250.00
				CONNECTIONS CUST NEWSLETTER OCT. 2014			152.50		152.50
				CONNECTIONS CUSTOMER			143.00		143.00
				CONNECTIONS CUSTOMER NEWSLETTER			2,250.00		2,250.00
				CONNECTIONS CUSTOMER NEWSLETTER APR 2014			141.00		141.00
				CONNECTIONS CUSTOMER NEWSLETTER AUG 2014			2,250.00		2,250.00
				CONNECTIONS CUSTOMER NEWSLETTER DEC 2014			2,424.00		2,424.00
				CONNECTIONS CUSTOMER NEWSLETTER JULY 2014			141.00		141.00

Prep by: _____ 1st Review: _____

Date: 03-27-2015 Mgr. Review: _____

Category A	909000	INFO AND INSTRUCT ADVERT EXP				
		CONNECTIONS CUSTOMER NEWSLETTER MAR 2014			2,388.00	2,388.00
		CONNECTIONS CUSTOMER NEWSLETTER MAY 2014			96.00	96.00
		CONNECTIONS CUSTOMER NEWSLETTER SEPT 2014			150.00	150.00
		CONNECTIONS NEWSLETTER OCT 2014			2,250.00	2,250.00
		CUST BROCHURE-READ YOUR METER			66.25	66.25
		CUSTOMER COMM. - RATES/NEWSPAPER AD			862.50	862.50
		CUSTOMER INFORMATION AND EDUCATION			632.02	632.02
		CUSTOMER OUTREACH			115.00	115.00
		CUSTOMER WELCOME PACKET			95.07	95.07
		DSM OR BILL INSERT PRINTING			1,465.33	1,465.33
		DSM WA/ID/OR NEWSLETTER			190.00	190.00
		LS/AC BILL INSERT PRINTING WA/ID/OR			1,072.25	1,072.25
		ONLINE TOOL			9.50	9.50
		OR BILL INSERT PRINTING			1,370.00	1,370.00
		OR CAT A DIRECT MAIL PRODUCTION			2,597.23	2,597.23
		OR CAT A MEDIA			10,000.00	10,000.00
		OR CAT A ONLINE PRODUCTION			486.25	486.25
		OR DIRECT MAIL PRODUCTION			6,191.63	6,191.63
		OR DSM DIRECT MAIL PRODUCTION			175.00	175.00
		OR RATE AD & CUST ED			135.00	135.00
		PAPERLESS BILLING AD			10,000.00	10,000.00
		PAPERLESS BILLING PROMO			896.00	896.00
		REALLOCATION			760.00	760.00
		STORM COMMUNICATION			624.67	624.67
		STORM COMMUNICATION WEB BANNERS			90.00	90.00
		WA/ID/OR STORM COMMUNICATION			857.80	857.80
		INFO AND INSTRUCT ADVERT EXP Total			83,194.16	83,194.16
	909000 Total				83,194.16	83,194.16
	920000	ADMIN & GEN SALARIES		115,998.91		115,998.91
		ADMIN & GEN SALARIES Total		115,998.91		115,998.91
	920000 Total			115,998.91		115,998.91
	930200	MISC GENERAL EXPENSE				
		A VISTACORP.COM REDESIGN		2,400.00		2,400.00
		BILL ASSISTANCE		46,232.46		46,232.46
		BILL ASSISTANCE - ONLINE		20,150.00		20,150.00
		BILL ASSISTANCE - PRINT PROD		705.00		705.00
		BILL ASSISTANCE - PRODUCTION		1,255.00		1,255.00
		BILL ASSISTANCE ADS		10,047.16		10,047.16
		BILL ASSISTANCE ADVERTISING		43,765.88		43,765.88
		BILL ASSISTANCE EMAIL		1,081.25		1,081.25
		BILL ASSISTANCE ONLINE ADS		403.75		403.75
		BILL ASSISTANCE OUTREACH		10,440.42		10,440.42
		BILL ASSISTANCE PRINT		16,967.91		16,967.91
		BILL ASSISTANCE PRINT - OR		6,614.27		6,614.27
		BILL ASSISTANCE PRINT ADS		4,949.42		4,949.42
		BILL ASSISTANCE PRODUCTION		135.00		135.00
		CUST EDUCATION & OUTREACH		3,341.29		3,341.29
		CUST OUTREACH COMPENSATION ONE SHEET		1,203.60		1,203.60
		CUST OUTREACH INVESTOR OWNED		1,203.27		1,203.27
		CUST OUTREACH PROFITS & SHAREHOLDERS		1,023.27		1,023.27
		CUST OUTREACH RATE ONE SHEET		1,143.60		1,143.60
		CUSTOMER COMMUNICATION - SOCIAL MEDIA CHANNEL		15,000.00		15,000.00
		CUSTOMER COMMUNICATION - STORM PREP SAFETY		990.00		990.00
		CUSTOMER EDUCATION/OUTREACH		120.00		120.00
		CUSTOMER OUTREACH		1,087.50		1,087.50
		GENERAL ACCOUNT MGMT		116.50		116.50

Prep by: _____ 1st Review: _____

Date: 03-27-2015

Mgr. Review: _____


Category A	930200	MISC GENERAL EXPENSE	Mileage, Speaking engagement - WSU Crisis Communication management	89.60	89.60
			PAPERLESS BILLING AD	40,000.00	40,000.00
			PAPERLESS BILLING PROMO	465.00	465.00
			PAPERLESS BILLING PROMOTION	6,375.73	6,375.73
			Parking, Social Media Strategies Summit	54.50	54.50
			SCAM BROCHURE FOR CUSTOMER/WEB	1,487.50	1,487.50
			SCAN CUSTOMER BROCHURE	395.00	395.00
			SECURE URL (MYAVISA.COM)	531.25	531.25
			SEPT - NOV CATERING	34.16	34.16
			SHIRLEY WOLF-"MACAW, LLC"	179.00	179.00
			SHIRLEY WOLF-AMAZON.COM	1,000.00	1,000.00
			SHIRLEY WOLF-FACEBK 2CMQESAPT2	23.65	23.65
			SHIRLEY WOLF-FACEBK 2LSMJ5ENT2	40.00	40.00
			SHIRLEY WOLF-FACEBK HDHECSJNT2	239.37	239.37
			SHIRLEY WOLF-FACEBK WN2HA56432	22.22	22.22
			SHIRLEY WOLF-FACEBK XE7UD56PT2	250.55	250.55
			SHIRLEY WOLF-FACEBOOK 32ALZ62PT2	27.40	27.40
			SHIRLEY WOLF-FACEBOOK T6KTX6ENT2	2.60	2.60
			SHIRLEY WOLF-FACEBOOK X9LQN6ANT2	20.00	20.00
			SHIRLEY WOLF-ISTOCK INTERNATIONAL	99.99	99.99
			SHIRLEY WOLF-MICROSOFT CORP EVENT	1,995.00	1,995.00
			SHIRLEY WOLF-PAYPAL CHARTWELLIN	299.00	299.00
			SHIRLEY WOLF-TRUMPIA	390.00	390.00
			SHIRLEY WOLF-WEB NETSOL875579693	229.90	229.90
			SOCIAL MEDIA STRATEGY	374.82	374.82
			STORM READINESS PROMOTION	4,047.16	4,047.16
			TEMP ADMIN ASSISTANCE	1,255.05	1,255.05
			TEMP ASSISTANCE	1,380.20	1,380.20
			TEMP ASSISTANT	536.00	536.00
			TEMP ASSISTANT/GORDON L	321.60	321.60
			TEMP CONTRACT WORKER	509.20	509.20
			TEMP EMPLOYEE	867.65	867.65
			TEMP LABOR	187.60	187.60
			TEMP WORKER	1,795.60	1,795.60
			TWITTER	495.80	495.80
			WEB UPDATE-CERT ORDER FORM	1,539.84	1,539.84
			WEB UPDATES	175.00	175.00
			WEB UPDATES - CERT ORDER FORM	437.50	437.50
			WEBSITE USABILITY TESTING	120.00	120.00
			WEBSITE VISABILITY TESTING	0.00	0.00
			WELCOME TO NEIGHBORHOOD MAILING-ENVELOPES	1,767.00	1,767.00
			MISC GENERAL EXPENSE Total	647.85	647.85
			930200 Total	261,085.84	261,085.84
			Category A Total	261,085.84	261,085.84
			Grand Total	377,084.75	377,084.75
				86,468.19	86,468.19
				463,552.94	463,552.94

Prep by: _____ 1st Review: _____

Date: 03-27-2015 Mgr. Review: _____

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2014
Adjust State Income Tax

	Rate	Adjustments
OPERATING REVENUES		
1 Total General Business		\$ -
2 Transportation		-
3 Other		-
4 Total Operating Revenues		<u>-</u>
OPERATING EXPENSES		
5 Gas Purchased		-
6 Operations & Maintenance		-
Uncollectible expense adjustment		-
7 Administrative & General		-
Commission fees adjustment		-
Energy Resource Supplier Assessment adj		-
8 Taxes Other Than Income		-
Franchise Fee		-
9 Depreciation & Amortization		-
10 Total Operating Expenses		<u>-</u>
11 OPERATING INCOME BEFORE INCOME TAX		-
INCOME TAXES		
12 Current Federal Income Taxes	0.350000	8,139
13 Deferred Federal Income Taxes		-
14 State Income Taxes	0.080008	<u>(23,255)</u>
15 Total Income Taxes		<u>(15,116)</u>
16 NET OPERATING INCOME		<u>\$ 15,116</u>

Prep by: 

Ferc. Acct	Ser	Jur	Period	GI Transaction Id	Journal Name	2014 SIT Recorded (per ROO)	NI	SCH M	State Taxable Income	BETC Accrual	OR Apportionment Factor	OR State Tax Rate	Effective Rate Applied to CORP Income	OR Gas Share of Calculated SIT	Accrual Effective Rate	Accrual Calculated OR SIT	Accrual OR Gas Share of Calculated SIT
					Corp.												
409100	GD	OR	201401	2083189.14	123-INCOME TAX 201401 DJ USD	150,502	31,087,211	(3,682,685)	27,404,526	(2,289)	10.78%	7.60%	0.819288%	168,390	200,669	150,501	
409100	GD	OR	201402	2173189.14	123-INCOME TAX 201402 DJ USD	112,268	21,902,604	(1,381,550)	20,521,054	(2,289)	10.78%	7.60%	0.819288%	126,094	149,690	112,267	
409100	GD	OR	201403	2259190.17	123-INCOME TAX 201403 DJ USD	138,812	22,410,768	2,889,151	25,299,919	(2,289)	10.78%	7.60%	0.819288%	155,458	185,082	138,811	
409100	GD	OR	201404	2344189.16	123-INCOME TAX 201404 DJ USD	94,445	15,831,629	1,480,675	17,312,304	(2,289)	10.78%	7.60%	0.819288%	106,377	125,926	94,444	
409100	GD	OR	201405	2420208.14	123-INCOME TAX 201405 DJ USD	82,254	13,498,153	1,619,507	15,117,660	(2,289)	10.78%	7.60%	0.819288%	92,892	109,672	82,254	
409100	GD	OR	201406	2499193.16	123-INCOME TAX 201406 DJ USD	54,219	10,154,663	(84,280)	10,070,383	(2,289)	10.78%	7.60%	0.819288%	61,878	72,292	54,219	
409100	GD	OR	201407	2579189.14	123-INCOME TAX 201407 DJ USD	62,323	13,191,342	(1,584,628)	11,606,714	(2,289)	10.78%	7.60%	0.819288%	71,319	83,670	62,323	
409100	GD	OR	201408	2658189.14	123-INCOME TAX 201408 DJ USD	32,857	7,390,320	(1,165,797)	6,224,523	(2,289)	10.78%	7.60%	0.819288%	38,247	43,809	32,857	
409100	GD	OR	201409	2755195.16	123-INCOME TAX 201409 DJ USD	(75,451)	(3,692,456)	(9,582,113)	(13,274,569)	(2,289)	10.78%	7.60%	0.819288%	(81,567)	(100,601)	(75,451)	
409100	GD	OR	201410	2851189.14	123-INCOME TAX 201410 DJ USD	75,091	5,829,899	7,998,059	13,827,958	(2,289)	10.78%	7.60%	0.819288%	84,967	100,121	75,090	
409100	GD	OR	201412	2986189.23	123-INCOME TAX 201412 DJ USD	348	20,585,046	3,132,675	23,717,721	-	10.78%	7.60%	0.819288%	145,736	175,653	131,740	
409100	GD	OR	201412	2986189.24	NS1030 - Income Tax Adjustment 201412									0	0	0	
					123-INCOME TAX 201412 DJ USD	(1,275,794)	21,218,957	(250,596,392)	(229,377,435)	(2,289)	10.78%	7.60%	0.819288%	(1,409,433)	(1,701,059)	(1,275,794)	
						(416,386)	179,408,135	(250,957,377)	(71,549,242)	(25,183)				(586,189)	(555,076)	(416,307)	
											Per ROO				Per ROO		
																(416,386)	
											Adjustment					Inmaterial Var	
																79	

Notes:

The Company accrued OR State Income Tax using a previous year apportionment factor (7.406%) when the most current factor shows a rate of .819288%. In addition, the accrual utilized \$25,183 of BETC credits. Since the Company had a taxable net operating loss, no BETCs would be used, therefore, the adjustment eliminates the use of these BETCs. The Company records 75% of the Oregon tax to Natural Gas operations and 25% to electric (for the CS2 plant that operates in Oregon). The Company uses flow-through method for SIT, therefore, deferred state taxes are not recorded for the excess tax over book depreciation expense.

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX		OR-OTX-12A
For Twelve Months Ended December 31, 2014		
Average of Monthly Averages Basis		

***** OREGON *****

Ref/Basis	Account	Description	Direct	Allocated	Total
UNDERGROUND STORAGE					
99	408190	R & P Property Tax - Storage	0	63,869	63,869
TOTAL UNDERGROUND STORAGE TAX			0	63,869	63,869
DISTRIBUTION					
99	408120	Municipal Occupation & License Tax	3,340,347	0	3,340,347
99	408170	R & P Property Tax	2,338,388	0	2,338,388
99	409100	State Income Tax	(416,386)	0	(416,386)
TOTAL DISTRIBUTION TAX			5,262,349	0	5,262,349
TOTAL TAXES OTHER THAN FIT			5,262,349	63,869	5,326,218

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2014
Restate Debt Interest-Type I

	Rate	Adjustments
OPERATING REVENUES		
1 Total General Business		\$ -
2 Transportation		-
3 Other		-
4 Total Operating Revenues		-
OPERATING EXPENSES		
5 Gas Purchased		-
6 Operations & Maintenance		-
Uncollectible expense adjustment		-
7 Administrative & General		-
Commission fees adjustment		-
Energy Resource Supplier Assessment adj		-
8 Taxes Other Than Income		-
Franchise Fee		-
9 Depreciation & Amortization		-
10 Total Operating Expenses		-
11 OPERATING INCOME BEFORE INCOME TAX		-
INCOME TAXES		
12 Current Federal Income Taxes	0.350000	48,208
13 Deferred Federal Income Taxes		-
14 State Income Taxes	0.080008	11,978
15 Total Income Taxes		60,186
16 NET OPERATING INCOME		\$ (60,186)

Prep by: JS

AVISTA UTILITIES
Oregon Jurisdiction
Twelve Months Ending December 31, 2014
Restate Debt Interest

Net Gas Plant per Results Reports (OR-PLT-12A)		\$210,751,794
<u>Rate Base Adjustments</u>		
Deferred FIT Rate Base		(46,513,367)
Inventory & Other adjustment		<u>5,275,546</u>
Adjusted Net Rate Base		169,513,973
Adjustment to Rate Base for Type I		<u>(19,551)</u>
Adjusted Net Rate Base (After Type I)		169,494,422
Weighted Cost of Debt		
+ Weighted Cost of Pref. Securities		<u>2.77%</u>
Restate Debt Interest Deduction		4,694,995
Actual Interest Deduction (OR-FIT-12A)		<u>4,844,709</u>
Change in Interest Deduction		(149,714)
Change in Federal Income Tax-Current	35%	<u><u>48,208</u></u>
Change in State Income Tax-Current	0.080008	<u><u>11,978</u></u>

Prep by: JSS

AVISTA UTILITIES
Oregon Jurisdiction
Twelve Months Ending December 31, 2014

	Capital Structure Ratio	Cost	Weighted Cost
Long Term Debt	49.60%	5.58%	2.77%
Weighted Cost			<u>2.77%</u>

Note: Capital structure ratio above is 5-quarter average - see below
Debt cost is 5-quarter average - see below

	% Debt	% Equity	Cost of Debt	Cost of Equity	Weighted Cost		
					Debt	Equity	Total
@ 12/31/13	51.01%	48.99%	5.64%	10.10%	2.874%	4.948%	7.822%
@ 03/31/14	50.45%	49.55%	5.63%	10.10%	2.840%	5.005%	7.845%
@ 06/30/14	48.28%	51.72%	5.63%	9.65%	2.718%	4.991%	7.709%
@ 09/30/14	48.67%	51.33%	5.54%	9.65%	2.696%	4.953%	7.650%
@ 12/31/14	49.61%	50.39%	5.46%	9.65%	2.709%	4.863%	7.571%
	49.60%	50.40%	5.58%	9.83%	2.768%	4.952%	7.719%

AVISTA UTILITIES Oregon CALCULATION OF CONVERSION FACTOR: OREGON GAS Twelve Months Ending December 31, 2014
--

Revenues		1.000000
Expense:		
Uncollectibles (1)		0.005496
Commission Fees (2)		0.002500
Energy Resource Supplier Assessment (3)		0.000923
Franchise Fees (4)		0.021987
Oregon Excise Tax (5)		0.077535
Total Expense		0.108441
Net Operating Income Before FIT		0.891559
Federal Income Tax @	35.00%	0.312046
REVENUE CONVERSION FACTOR		0.579513

NOTES:

(1) Calculation of Effective Uncollectible Rate:

Net Actual Write-Offs 3 year average*		470,916.00
Divided by:		
Direct Gas Revenues (2)	85,689,523.00	
EFFECTIVE RATE		0.005496

* From Uncollectible Adjustment Workpapers/ Results of Operations
Excludes Sales for Resale

(2) Revenues Per 2014 Results of Operations "Total Gas Revenues"
Rate per the 2014 Gross Revenue Fee Statement

(3) Calculation of Energy Resource Supplier Assessment

Payment for 06/14 fiscal year *		79,104
Divided by:		
Total Direct Gas Revenues for 2014*	85,689,523	
EFFECTIVE RATE		0.000923

* As reported to Oregon D.O.E.

(4) Calculation of Franchise Fee Rate

Total Accrual for twelve months ended 12/31/14 *	3,340,347.30	
Less: "In Excess of 3% Franchise Fees"***	1,489,060.31	
	1,851,287	
Divided by:		
Direct Gas Revenues (2)***	84,200,463	
EFFECTIVE RATE		0.021987

* Adjusted to actual 2013 per Franchise Tax Adjustment Workpapers

** Per Revenue Runs Schedule 460

*** Less: "In Excess of 3% Franchise Fees"

(5) Calculation of effective Oregon Excise Tax:

Net Income attributable to Oregon-NOT USED		1.000000
Multiplied by:		
Oregon Excise Tax		0.080008 ✓
Adjusted Rate		0.080008
Adj For: Uncollectible Rate	0.005496	
Commission fees	0.002500	
ERSA	0.000923	
Franchise Fees	0.021987	0.030906
EFFECTIVE RATE = (0.080008 * (1 - 0.030906))		0.077535

Line	System	WA	OR	ID
1	Apportionment Rate from OR Tax Return	100%	10.780%	31.23%
2	OR - Natural Gas Share (Electric = 25%)	57.99%	75%	
3	State Tax Rate		7.60%	
4	OR Tax Rate X Apportionment Rate X Natural Gas Share		0.614%	
5	OR Share of Allocated Revenues/Costs		7.68%	
6	OR Apportionment Rate Grossed up for System - for Gas Business (Equals 10.78%*75%*.76%/7.68%)		8.00% ✓	
Example - for Illustrative Purposes:				
7	Incremental Revenue	40,000,000	5,000,000	12,800,000
8	Incremental Expenses	10,000,000	2,600,000	3,500,000
9	Incremental Net Income	30,000,000	2,400,000	9,300,000
10	Apportionment Rate	0.614%		
11	Tax Using Apportionment Rate * System Incremental Net Income	184,338		
12	State Tax Rate		7.60%	
13	Tax Using OR's Share of Incremental Net Income and State Tax Rate (TOO HIGH, BUT REASONABLE)		182,400	
14	Apportionment Rate		0.614%	
15	Tax Using Apportionment Rate * OR's Incremental Net Income (TOO LOW) (Current GRC method)		14,747	
16	OR Apportionment Rate Grossed up for System - for Gas Business		8.004%	
17	Tax Using OR Apportionment Rate Grossed up for System * Incremental Net Income (JUST RIGHT)		192,101	

	Revenue
WA E	509,755
ID E	248,539
WA G	160,407
ID G	71,109
OR	82,303
Total	1,072,113
OR%	7.68%

This worksheet shows that the apportionment rate (.614%) when applied to SYSTEM increase in net income due to GRC's increases, OR state taxes increases \$184,338. (Line 11)

It also shows that if you apply the apportionment rate to just the OR GRC impact, state taxes are \$14,747, (line 15) which are too low. It shows that you need to "gross up" the OR GRC

net impact by Oregon's share of the total system GRC impact (7.68%).

This "gross up" is applied to OR apportionment rate of .614% to produce an OR rate of 8.00%. (line 6)

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2014
Weather Normalization - Sales & Purchases

	Rate	Adjustments
OPERATING REVENUES		
1 Total General Business		9,193,025 ✓
2 Transportation		
3 Other		
4 Total Operating Revenues		<u>9,193,025</u>
OPERATING EXPENSES		
5 Gas Purchased		5,218,230 ✓
6 Operations & Maintenance		
Uncollectible expense adjustment	0.005496	50,525
7 Administrative & General		
Commission fees adjustment	0.002500	22,983
Energy Resource Supplier Assessment adj	0.000923	8,485
8 Taxes Other Than Income		
Franchise Fee	0.021987	202,127
9 Depreciation & Amortization		
10 Total Operating Expenses		<u>5,502,350</u>
11 OPERATING INCOME BEFORE INCOME TAX		3,690,675 ✓
INCOME TAXES		
		0
12 Current Federal Income Taxes	0.350000	1,188,387
13 Deferred Federal Income Taxes		
14 State Income Taxes	0.080008	<u>295,284</u>
15 Total Income Taxes		<u>1,483,671</u>
16 NET OPERATING INCOME		<u><u>2,207,004</u></u>

AVISTA UTILITIES
 OREGON JURISDICTION
 MONTHLY WEATHER CORRECTION
 Twelve Months Ended December 2014

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
Medford	777	534	439	276	115	23	-	-	17	172	523	606	3,482
Roseburg	681	488	414	303	132	43	10	-	13	133	469	547	3,233
Klamath Falls	993	776	730	602	378	184	12	45	141	454	790	829	5,934
La Grande	984	841	691	542	306	146	9	27	124	345	898	884	5,797
Medford	785	606	541	393	205	54	2	2	48	302	604	809	4,351
Roseburg	684	556	508	377	222	78	4	3	54	290	526	697	3,999
Klamath Falls	1054	873	819	667	440	224	40	61	218	564	861	1085	6,906
La Grande	1010	835	734	561	355	162	25	38	187	524	782	1028	6,241
Medford	8	72	102	117	90	31	2	2	31	130	81	203	869
Roseburg	3	68	94	74	90	35	-6	3	41	157	57	150	766
Klamath Falls	61	97	89	65	62	40	28	16	77	110	110	256	972
La Grande	26	-6	43	19	49	16	16	11	63	179	-116	144	444
Medford	52,196	52,191	52,131	52,075	51,931	51,827	51,690	51,624	51,845	51,849	52,159	52,539	51,988
Roseburg	13,345	13,341	13,306	13,226	13,221	13,149	13,097	13,025	12,984	13,055	13,164	13,306	13,185
Klamath Falls	14,187	14,183	14,148	14,123	14,068	13,999	13,908	13,832	13,850	13,944	14,086	14,239	14,047
La Grande	6,622	6,630	6,622	6,607	6,587	6,546	6,508	6,480	6,483	6,535	6,562	6,627	6,569
Medford	6,632	6,652	6,637	6,608	6,609	6,581	6,567	6,571	6,558	6,560	6,566	6,632	6,599
Roseburg	2,146	2,140	2,146	2,127	2,125	2,123	2,110	2,113	2,100	2,114	2,121	2,125	2,124
Klamath Falls	1,673	1,673	1,676	1,666	1,656	1,648	1,649	1,649	1,649	1,648	1,658	1,675	1,660
La Grande	906	904	903	902	900	896	895	893	894	893	892	895	898
Medford	37	41	38	39	38	38	39	38	38	38	38	40	39
Roseburg	21	21	22	22	22	22	22	22	22	22	22	24	22
Klamath Falls	16	15	18	15	15	15	15	15	17	15	15	15	16
La Grande	2	2	2	2	2	2	2	2	2	2	2	2	2
Weather-Sensitive Coefficients													
Medford	0.11011	0.10571	0.09769	0.08484	0.06075	0.04465	0	0.00229	0.03441	0.07392	0.09451	0.10665	
Roseburg	0.10687	0.10367	0.09721	0.07918	0.05406	0.046	0.01486	0.03424	0.02799	0.0626	0.07701	0.10748	
Klamath Falls	0.08051	0.07645	0.07361	0.06111	0.0396	0.02162	0.00125	0.00024	0.01179	0.0477	0.06925	0.07151	
La Grande	0.08396	0.08731	0.08246	0.06698	0.0658	0.03782	0.01318	0.032	0.00822	0.05574	0.07952	0.08383	
Medford	0.43468	0.39906	0.36884	0.33342	0.24208	0.21766	0	0.01982	0.21539	0.30094	0.36756	0.43289	
Roseburg	0.42045	0.39664	0.35551	0.30689	0.20086	0.21323	0.10073	0.30308	0.16645	0.32359	0.29985	0.45113	
Klamath Falls	0.31553	0.29541	0.27199	0.21085	0.12997	0.12421	0.03716	0.05496	0.09214	0.17109	0.25669	0.26212	
La Grande	0.3978	0.36526	0.33212	0.23394	0.21045	0.1202	0.07462	0.3606	0.05256	0.19711	0.31028	0.3561	
Medford	0.48846	0.2225	0.39482	0.65815	0.6805	1.27835	0	0	3.18489	0.56711	0.79292	0.85234	
Roseburg	1.34944	1.28278	1.93123	2.5072	2.44527	3.65646	8.71099	14.58261	15.72331	7.651	1.54081	1.02736	
Klamath Falls	0.33503	0.29395	0.35901	0.44675	0.26656	0.73581	0.43124	0.50675	1.116883	0.43722	0.29335	0.5369	
La Grande	0	0	0.14191	1.56925	2.25875	21.03282	7.62568	180.64739	39.36633	8.39843	0.2555	0.07093	
Adjustment to Normal													
Medford	45,978	397,232	519,453	516,911	283,933	71,736	-	236	55,090	498,248	399,293	1,137,467	3,925,578
Roseburg	4,279	94,048	121,587	77,495	64,325	21,170	(1,168)	1,338	14,900	128,307	57,784	214,519	798,585
Klamath Falls	69,674	105,176	92,688	56,099	34,540	12,108	487	53	12,573	73,164	69,257	260,667	786,484
La Grande	16,177	(3,473)	23,480	8,408	21,238	3,961	1,372	2,281	2,540	65,203	(60,714)	79,998	160,471
Total Schedule 410	136,108	592,983	757,208	658,913	404,036	108,974	691	3,908	85,104	764,922	465,620	1,692,661	5,671,120

Medford	Schedule 420	23,062	191,127	249,695	257,701	143,992	44,405	-	260	43,788	256,642	195,485	592,798	1,988,956
Roseburg	Schedule 420	2,707	57,719	71,715	48,304	38,414	15,844	(1,275)	1,921	14,331	107,399	36,267	143,798	537,144
Klamath Falls	Schedule 420	32,201	47,989	40,571	22,833	13,344	8,188	1,716	1,450	11,699	31,015	30,217	112,397	353,571
La Grande	Schedule 420	9,371	(1,981)	12,896	4,009	9,281	1,723	1,069	3,542	2,960	31,507	(32,105)	45,894	86,166
Total Schedule 420		67,341	294,805	374,877	332,847	205,031	70,160	1,509	7,174	72,779	426,563	229,864	884,887	2,967,836
Medford	Schedule 424	145	657	1,530	3,003	2,327	1,506	-	-	3,752	4,211	1,746	6,439	25,315
Roseburg	Schedule 424	85	1,832	3,994	4,082	4,842	2,815	(1,150)	962	14,182	26,427	2,020	3,698	63,789
Klamath Falls	Schedule 424	327	428	575	436	248	441	181	122	1,462	721	312	2,062	7,315
La Grande	Schedule 424	-	-	12	60	221	673	244	3,974	4,960	3,007	(59)	20	13,112
Total Schedule 424		557	2,916	6,111	7,580	7,638	5,436	(725)	5,058	24,355	34,365	4,019	12,219	109,530
Total Oregon Usage Adjustment		204,005	890,704	1,138,196	999,340	616,705	184,570	1,476	16,141	182,239	1,225,850	699,504	2,689,757	8,748,488

Jmg

AVISTA UTILITIES
 OREGON JURISDICTION
 MONTHLY WEATHER CORRECTION
 Twelve Months Ended December 2014

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
Schedule 410 Usage Adjustment	136,108	592,983	757,208	658,913	404,036	108,974	691	3,908	85,104	784,922	465,620	1,692,651	5,671,120
Schedule 420 Usage Adjustment	67,341	294,805	374,877	332,847	205,031	70,160	1,509	7,174	72,779	426,563	229,864	884,887	2,967,838
Schedule 424 Usage Adjustment	557	2,916	6,111	7,580	7,638	5,436	(725)	5,058	24,355	34,365	4,019	12,219	109,530
	204,005	890,704	1,138,196	999,340	616,705	184,570	1,476	16,141	182,239	1,225,850	699,504	2,589,757	8,748,488
Schedule 410 Base Rate	0.43578	0.46998	0.46998	0.46998	0.46998	0.46998	0.46998	0.46998	0.46998	0.46998	0.47370	0.47370	
Schedule 461 Gas Costs	0.61069	0.61069	0.61069	0.61069	0.61069	0.61069	0.61069	0.61069	0.61069	0.61069	0.62069	0.62069	
Net Schedule 410 Rate	1.04647	1.08067	1.08067	1.08067	1.08067	1.08067	1.08067	1.08067	1.08067	1.08067	1.09439	1.09439	
Schedule 420 Base Rate	0.34961	0.38147	0.38147	0.38147	0.38147	0.38147	0.38147	0.38147	0.38147	0.38147	0.38470	0.38470	
Schedule 461 Gas Costs	0.61069	0.61069	0.61069	0.61069	0.61069	0.61069	0.61069	0.61069	0.61069	0.61069	0.62069	0.62069	
Net Schedule 420 Rate	0.96030	0.99216	0.99216	0.99216	0.99216	0.99216	0.99216	0.99216	0.99216	0.99216	1.00539	1.00539	
Schedule 424 Base Rate	0.14844	0.13908	0.13908	0.13908	0.13908	0.13908	0.13908	0.13908	0.13908	0.13908	0.13887	0.13887	
Schedule 461 Gas Costs	0.61069	0.61069	0.61069	0.61069	0.61069	0.61069	0.61069	0.61069	0.61069	0.61069	0.62069	0.62069	
Net Schedule 424 Rate	0.75913	0.74977	0.74977	0.74977	0.74977	0.74977	0.74977	0.74977	0.74977	0.74977	0.75956	0.75956	
Weighted Average Cost of Gas	0.59272	0.59272	0.59272	0.59272	0.59272	0.59272	0.59272	0.59272	0.59272	0.59272	0.6027	0.6027	
Schedule 410 Revenue Adjustment	142,433	640,819	818,292	712,068	436,629	117,765	747	4,224	91,970	826,628	509,570	1,852,420	6,153,566
Schedule 420 Revenue Adjustment	64,667	292,493	371,938	330,238	203,424	69,610	1,497	7,118	72,209	423,219	231,103	889,657	2,957,172
Schedule 424 Revenue Adjustment	423	2,187	4,582	5,683	5,727	4,076	(543)	3,793	18,261	25,766	3,052	9,281	82,287
Total Revenue Adjustment	207,523	935,499	1,194,812	1,047,989	645,780	191,450	1,701	15,134	182,439	1,275,613	743,726	2,751,358	9,193,025
Gas Cost Expense	120,918	527,938	674,632	592,329	365,533	109,398	875	9,567	108,017	726,586	421,591	1,560,847	\$5,218,230
Uncollectible Accounts Expense												0.005496	50,525
Commission Fees Expense												0.002500	22,983
Energy Resource Supplier Assessment Expense												0.000923	8,485
Franchise Fees												0.021987	202,127
Total Expense Adjustment													5,502,350
Adjustment to Operating Income Before Income Taxes													3,690,675

Roseburg Day	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	21	21	18	17	9	4	0	0	0	1	4	15
2	22	21	18	16	9	4	1	0	0	1	6	14
3	23	21	19	15	9	4	1	0	0	1	6	15
4	23	19	19	15	10	3	1	0	0	1	7	15
5	22	20	19	15	10	4	0	0	0	2	6	14
6	22	19	18	14	9	4	0	0	0	1	5	13
7	20	20	18	13	8	4	0	0	0	1	6	16
8	20	21	17	14	9	5	0	0	0	1	6	17
9	22	21	16	14	11	4	0	0	0	1	8	17
10	22	20	16	13	10	5	0	0	0	1	9	17
11	22	19	15	12	8	4	0	0	0	1	9	16
12	22	18	15	13	7	3	0	0	0	0	9	14
13	23	19	16	14	6	2	0	0	0	1	7	16
14	24	20	15	14	5	2	0	0	0	1	7	16
15	23	19	15	14	6	2	0	0	0	2	9	16
16	23	19	17	13	6	2	0	0	0	2	8	17
17	23	18	17	14	7	2	1	0	0	2	10	18
18	22	19	15	13	7	3	0	0	0	2	9	18
19	22	20	15	13	7	2	0	0	0	2	9	16
20	22	20	15	12	7	2	0	0	0	2	11	20
21	22	19	16	11	8	1	0	0	0	3	10	21
22	23	19	16	10	8	2	0	0	0	3	10	21
23	22	20	15	11	7	2	0	0	0	3	11	22
24	22	20	15	10	5	2	0	0	0	2	13	19
25	22	21	16	9	5	2	0	0	0	3	14	20
26	23	20	17	9	4	1	0	0	0	3	14	20
27	24	19	17	10	5	1	0	0	0	3	14	21
28	21	19	16	10	7	1	0	0	0	2	13	20
29	20	5	15	10	6	0	0	0	1	3	13	21
30	20	20	16	9	4	1	0	0	1	3	13	21
31	22	22	16	16	3	3	0	0	1	14	14	23
Mean	684	556	508	377	222	78	4	3	54	290	526	697
Std Dev	96.21489107	62.41086275	79.54639494	74.76883674	72.43136497	38.75781755	7.9668853843	6.547598997	23.43995689	42.71432029	75.09816383	70.37897413
Max	857	645	622	496	339	138	28	20	112	356	654	822
Min	498	430	388	229	66	12	0	0	11	226	405	572

Medford Day	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	25	24	20	17	9	2	0	0	0	1	4	16
2	25	23	20	16	9	3	0	0	0	1	6	17
3	27	22	21	16	10	3	1	0	0	1	6	16
4	27	22	20	15	10	3	1	0	0	1	6	17
5	26	23	20	15	9	3	0	0	0	1	7	17
6	26	22	20	14	9	3	0	0	0	1	6	16
7	24	21	19	14	8	4	0	0	0	1	6	16
8	24	24	24	15	9	4	0	0	0	1	6	19
9	25	23	18	15	10	3	0	0	0	1	9	21
10	26	22	18	14	9	3	0	0	0	1	10	19
11	25	22	17	13	8	3	0	0	0	0	10	18
12	25	21	17	13	6	2	0	0	0	0	10	18

13	27	20	16	15	5	1	0	1	8	19	23
14	27	21	17	15	4	1	0	1	8	19	25
15	26	20	16	15	6	1	0	1	9	19	27
16	27	19	17	14	6	2	0	2	8	20	27
17	26	20	18	14	6	2	0	2	9	21	27
18	25	20	17	14	6	2	0	3	9	22	27
19	25	22	15	13	6	1	0	2	9	20	26
20	26	21	16	12	6	1	0	2	10	22	26
21	26	21	15	12	7	1	0	2	11	23	26
22	26	21	16	11	7	1	0	3	10	23	27
23	25	22	16	11	6	1	0	2	11	23	27
24	24	21	15	11	5	2	0	2	13	23	27
25	23	22	17	10	5	1	0	2	14	22	27
26	24	22	17	9	4	1	0	3	14	23	27
27	26	20	18	10	5	0	0	2	15	24	26
28	24	20	17	11	5	0	0	2	14	23	25
29	24	5	17	10	5	0	0	3	15	24	26
30	24		16	9	3	0	0	3	14	24	27
31	25		16	2	2	0	0	3	15	24	27
Mean	785	606	541	393	205	54	2	48	302	604	809
Std Dev	83.70139595	65.32759552	93.6057803	79.74498829	79.16544967	37.82730843	7.188257969	21.80747096	34.51559525	92.08764418	73.02191452
Max	959	782	787	587	343	182	28	150	662	761	1143
Min	601	490	393	264	56	19	0	3	224	465	693

LaGrande Day	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	33	34	34	28	22	15	6	1	0	4	10	26
2	32	34	34	25	23	15	7	2	1	5	12	23
3	35	33	33	28	22	15	7	2	1	4	13	23
4	34	30	30	26	22	16	5	3	1	4	14	22
5	35	30	30	25	22	15	7	2	1	4	15	23
6	34	30	30	26	20	15	8	1	1	4	14	20
7	31	30	30	25	20	14	8	1	1	5	13	23
8	30	31	31	26	19	15	8	2	1	5	14	23
9	30	32	32	23	20	15	8	1	0	6	14	24
10	31	32	32	23	20	15	9	1	0	5	17	24
11	30	30	30	24	19	11	7	1	0	5	17	25
12	33	28	28	23	18	11	7	0	1	4	17	25
13	31	29	29	22	19	10	5	1	0	4	15	26
14	31	29	29	23	21	9	5	1	1	3	15	27
15	35	29	29	23	21	9	5	0	1	4	17	27
16	34	27	27	22	19	9	5	0	1	5	16	25
17	34	28	28	24	18	9	5	1	1	7	16	26
18	32	28	28	23	19	10	7	1	1	7	16	27
19	31	29	29	22	18	9	7	1	1	6	16	25
20	31	28	28	22	17	11	5	0	1	9	17	26
21	32	28	28	24	17	12	5	1	2	10	19	28
22	34	26	26	23	16	12	3	0	1	10	18	29
23	33	28	28	23	16	11	4	0	2	9	18	30
24	33	29	29	22	18	9	4	1	3	8	20	30
25	32	30	30	22	16	10	4	0	2	9	21	29

26	34	30	24	15	9	4	1	9	22	29	33
27	35	29	25	14	9	3	0	8	22	29	33
28	34	27	23	17	10	2	0	9	20	30	31
29	33	7	22	17	9	1	0	8	22	29	33
30	31		22	16	9	1	1	7	21	29	35
31	32		21		7		4		23		35
Mean	1,010	835	734	561	355	162	25	187	524	782	1,028
Std Dev	105.8225924	69.56819827	71.58570498	74.6502547	66.9872533	44.40009483	21.68549115	56.09662716	70.39383571	96.60712625	89.63058688
Max	1177	949	843	688	481	234	81	297	679	991	1224
Min	840	683	604	409	204	84	0	97	391	585	866

Klamath Falls

Day	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	33	34	34	29	26	18	8	2	1	5	11	26
2	34	33	33	29	26	18	9	2	1	4	13	26
3	35	31	31	31	25	18	9	3	1	4	15	25
4	36	31	31	30	25	18	9	3	1	5	16	26
5	36	32	32	29	25	18	10	2	2	6	15	26
6	34	30	30	28	23	17	11	2	2	6	14	24
7	32	31	31	28	23	16	11	2	3	5	14	26
8	33	32	32	28	24	17	11	2	2	5	15	28
9	34	32	32	27	24	18	11	1	1	7	16	30
10	33	31	31	28	24	18	11	1	2	6	18	29
11	34	31	31	26	22	15	10	1	1	4	19	27
12	34	29	29	26	23	14	9	2	1	4	18	26
13	35	28	28	26	24	13	8	1	1	5	16	27
14	35	30	30	26	25	11	6	1	2	6	15	28
15	35	30	30	24	24	12	6	1	1	7	17	27
16	34	29	29	25	23	13	7	1	1	9	18	27
17	35	30	30	27	23	13	8	2	1	10	18	29
18	33	30	30	25	24	14	8	2	2	10	17	29
19	33	32	32	24	23	13	8	2	2	9	17	27
20	33	31	31	24	21	14	7	1	2	9	19	28
21	35	30	30	24	20	14	6	1	2	9	20	30
22	37	30	30	24	19	14	6	1	2	9	19	31
23	35	32	32	26	20	14	6	0	3	8	20	32
24	34	30	30	24	19	12	6	1	2	9	21	33
25	33	32	32	26	19	12	6	0	2	10	23	31
26	32	33	33	26	18	11	6	0	3	11	23	33
27	34	31	31	27	18	12	3	0	2	9	24	32
28	34	30	30	26	20	13	3	0	2	8	22	33
29	33	8	8	26	19	12	2	1	2	9	23	33
30	32			25	18	10	3	1	5	10	23	32
31	34			25		8		1	6		25	36
Mean	1,054	873	819	667	440	224	40	61	218	564	861	1,085
Std Dev	129.3905858	100.2555157	95.96483731	98.97765564	121.4344094	65.45265464	29.69400967	29.7878017	65.90621327	70.30031444	119.3348231	96.57753907
Max	1315	1095	988	988	780	620	340	102	139	321	661	1208
Min	776	635	595	595	381	115	94	1	21	124	379	643

Gas Revenue Meters Report by Location Twelve Months Ended for Report Date : '12/31/2014'

State C.de:OR

Responsibility Area	Rate Schedule Num	Meters												12 Month Average
		201401	201402	201403	201404	201405	201406	201407	201408	201409	201410	201411	201412	
Klamath Falls	410	14,187	14,183	14,148	14,123	14,068	13,999	13,908	13,832	13,850	13,944	14,086	14,239	14,047
	420	1,673	1,673	1,676	1,666	1,656	1,648	1,649	1,649	1,649	1,648	1,658	1,675	1,660
	424	16	15	18	15	15	15	15	15	17	15	15	15	16
LaGrande	410	6,622	6,630	6,622	6,607	6,587	6,546	6,508	6,480	6,483	6,535	6,582	6,627	6,569
	420	906	904	903	902	900	896	895	893	894	893	892	895	898
	424	2	2	2	2	2	2	2	2	2	2	2	2	2
Medford	199	0	0	0	0	0	0	0	0	0	0	0	0	0
	410	52,196	52,191	52,131	52,075	51,931	51,827	51,690	51,624	51,645	51,849	52,159	52,539	51,988
	420	6,632	6,652	6,637	6,606	6,609	6,581	6,587	6,571	6,558	6,560	6,566	6,632	6,599
Roseburg	424	37	41	38	39	38	38	39	38	38	38	38	40	39
	410	13,345	13,341	13,306	13,226	13,221	13,149	13,097	13,025	12,984	13,055	13,164	13,306	13,185
	420	2,146	2,140	2,146	2,127	2,125	2,123	2,110	2,113	2,100	2,114	2,121	2,125	2,124
	424	21	21	22	22	22	22	22	22	22	22	23	24	22

AVISTA UTILITIES Oregon CALCULATION OF CONVERSION FACTOR: OREGON GAS Twelve Months Ending December 31, 2014
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Revenues		1.000000
Expense:		
Uncollectibles (1)		0.005508
Commission Fees (2)		0.002500
Energy Resource Supplier Assessment (3)		0.000925
Franchise Fees (4)		0.022038
Oregon Excise Tax (5)		0.000000
Total Expense		0.030971
Net Operating Income Before FIT		0.969029
Federal Income Tax @	35.00%	0.339160
REVENUE CONVERSION FACTOR		0.629869

Prep by: _____

AVISTA UTILITIES

Oregon

Twelve Months Ending December 31, 2014

Gas Cost Adjustment - Type II

	Rate	Adjustments
OPERATING REVENUES		
1 Total General Business		\$ -
2 Transportation		-
3 Other		(10,529,909)
4 Total Operating Revenues		<u>(10,529,909)</u>
OPERATING EXPENSES		
5 Gas Purchased		(10,624,737)
6 Operations & Maintenance		-
Uncollectible expense adjustment	0.005496	-
7 Administrative & General		-
Commission fees adjustment	0.002500	-
Energy Resource Supplier Assessment adj	0.000923	-
8 Taxes Other Than Income		-
Franchise Fee	0.021987	-
9 Depreciation & Amortization		-
10 Total Operating Expenses		<u>(10,624,737)</u>
11 OPERATING INCOME BEFORE INCOME TAX		94,828
INCOME TAXES		
12 Current Federal Income Taxes	0.350000	30,534
13 Deferred Federal Income Taxes		-
14 State Income Taxes	0.080008	7,587
15 Total Income Taxes		<u>38,121</u>
16 NET OPERATING INCOME		<u>\$ 56,707</u>

Prep by: AB

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2014
Sales For Resale and Gas Cost Analysis

	Sales for Resale			Gas Cost Expense			Net Gas Costs		
	Accounts	Deferred	Passed-through	Accounts*	Deferred	Passed-through	90%	10%	Total
	483000-483700	90%	10%	804000-808200	90%	10%			
Jan-14	-	-	-	5,763,859	5,187,473	576,386	5,187,473.15	576,385.91	5,763,859.05
Feb-14	(10,535,981)	(9,482,383)	(1,053,598)	16,382,508	14,744,257	1,638,251	5,261,874.24	584,652.69	5,846,526.93
Mar-14	(12,267,029)	(11,040,326)	(1,226,703)	15,646,422	14,081,780	1,564,642	3,041,453.75	337,939.31	3,379,393.06
Apr-14	(9,718,448)	(8,746,604)	(971,845)	11,982,190	10,783,971	1,198,219	2,037,367.81	226,374.20	2,263,742.01
May-14	(9,854,770)	(8,869,293)	(985,477)	11,198,333	10,078,499	1,119,833	1,209,206.39	134,356.27	1,343,562.65
Jun-14	(7,752,317)	(6,977,085)	(775,232)	8,478,884	7,630,996	847,888	653,910.34	72,656.70	726,567.04
Jul-14	(6,812,479)	(6,131,232)	(681,248)	7,586,843	6,828,158	758,684	696,926.74	77,436.30	774,363.04
Aug-14	(10,498,361)	(9,448,525)	(1,049,836)	11,263,612	10,137,251	1,126,361	688,726.19	76,525.13	765,251.32
Sep-14	(11,200,401)	(10,080,361)	(1,120,040)	11,850,861	10,665,775	1,185,086	585,413.56	65,045.95	650,459.51
Oct-14	(11,066,905)	(9,960,215)	(1,106,691)	12,210,207	10,989,187	1,221,021	1,028,972.03	114,330.23	1,143,302.26
Nov-14	(8,507,540)	(7,656,786)	(850,754)	11,808,704	10,627,833	1,180,870	2,971,047.81	330,116.42	3,301,164.23
Dec-14	(7,084,857)	(6,376,371)	(708,486)	10,745,459	9,670,913	1,074,546	3,294,542	366,060	3,660,602.33
	(105,299,089)	(94,769,180)	(10,529,909)	134,917,882	121,426,094	13,491,788	26,656,914	2,961,879	29,618,793

**excludes transportation accounts and/or misc expenses not included in PGA.

	Sales for Resale	Collections from Customers
	94,769,180	10,529,909
	25,803,459	2,867,051

	Net Gas Operating Expense
	95,622,635
	10,624,737
	106,247,373

Demand	5	
NWP Fixed	\$ 941,705.88	
NWP Variable	\$ 14,122.95	
NWP Capacity Release	\$ (687,202.00)	
NWP Total	\$ 368,626.83	
GTN Fixed	\$ 912,239.39	
GTN Variable	\$ 11,508.05	
GTN Capacity Release	\$ -	
Current Month GTN Estimate	\$ 923,747.44	
Transcanada Foothills Fixed	\$ 102,430.28	
Transcanada Foothills Variable	\$ 196,470.76	
ANG Total	\$ -	
NOVA Fixed	\$ 196,470.76	
NOVA Variable	\$ 31,418.22	
NOVA Total	\$ 3,632.61	
WEI (Spectra) Fixed	\$ 31,418.22	
WEI (Spectra) Variable	\$ 3,632.61	
WEI (Duke) Total	\$ -	
Questar Fixed	\$ -	
Third party capacity release	\$ -	
Counterparty Invoice Total	\$ 3,632.61	
Tuscarora Fixed	\$ 2,007.50	
Tuscarora Variable	\$ 2.07	
Tuscarora Total	\$ 2,009.57	
Coos Bay Fixed	\$ -	
Weyerhaeuser Recall Rights	\$ -	
Northwest Natural (Mist)	\$ -	
Intercompany transportation	\$ -	
Total Demand Costs from Purchase Journals	\$ 1,628,335.71	
less variable costs charged to commodity	\$ (25,633.07)	
Plus 20% Sharing over Costs	\$ -	
Plus CDN Demand Charges	\$ 114,129.09	
Total Demand Costs to be Deferred	\$ 1,716,831.73	

Commodity Purchases	\$ 8,822,533.73
Misc	\$ -
Extraction Credits	\$ (68,068.86)
Financial Com Cost/(Benefit)	\$ 490,258.14
FX Hedge Cost/(Benefit)	\$ 19,751.10
Off System Cost Bookout	\$ -
Interco Purchases from Thermal	\$ 6,194,273.78
Total Commodity Costs from Purchase Journals	\$ 15,458,747.89
Storage (injections)/Withdrawals	\$ 465,907.99
GST currency exchange difference	\$ -
Broker Fees	\$ 7,478.19
Newedge/Mizuho Transaction Fees	\$ 1,944.49
OR Imbalance	\$ 19,089.99
OR Off System Sales Revenue	\$ (10,100,813.48)
less CDN Demand Charges	\$ (114,129.09)
plus variable costs from Demand	\$ 25,633.07
Total Commodity Costs to be Deferred	\$ 5,763,859.05
Total Net Gas Costs for Deferral	\$ 7,480,690.78

Recon to Purchase Journals	\$ -
Deferral Gas Costs	\$ 7,480,690.78
Purchase Journal Gas Costs	\$ 7,480,690.78
20% Sharing	\$ 7,480,690.78

Demand	1,716,831.73
Demand Expenses for Deferral	
Oregon PGA Demand Revenue	1,716,831.73
Rate Schedules:	
410 Residential	\$ 1,655,640.64
420 Commercial	\$ 882,054.64
424 Industrial	\$ 79,964.30
440 Interruptible	\$ -
444 Seasonal	\$ 5,040.50
Total Demand Volumes	\$ 2,622,700.08
Check	0.20576
Demand Deferral Expenses	\$ 1,716,831.73
Demand PGA Revenue	\$ 2,622,700.08
Amount to be deferred	\$ (905,868.35)

Commodity	5,763,859.05
Oregon PGA Commodity Revenue	
Rate Schedules:	
410 Residential	\$ 3,113,660.10
420 Commercial	\$ 1,658,825.16
424 Industrial	\$ 150,383.88
440 Interruptible	\$ 136,033.08
444 Seasonal	\$ 9,479.36
Total Commodity Volumes	\$ 5,068,381.58
Check	0.38696
Commodity Deferral Expenses	\$ 5,763,859.05
Commodity PGA Revenue	\$ 5,068,381.58
90% Allowed for recovery from Customers	\$ 625,929.72
Amount to be deferred	\$ 625,929.72

Misc Calculations for Demand and Commodity Deferrals	
CDN demand charges:	
Sumas & Huntington purchase volumes:	282,960
Actual rate per Westcoast:	\$ 0.40334
Adj for prior months	\$ 114,129.09
Oregon sharing	\$ 69,547.75
	0.00
	69,547.75

JET Entry	\$
Debits	\$
Credits	\$

Demand 5

NWP Fixed	\$ 850,573.05
NWP Variable	\$ 10,411.85
NWP Capacity Release	\$ (530,376.00)
NWP Total	\$ 330,608.90

GTN Fixed	\$ 823,958.16
GTN Variable	\$ 8,529.81
GTN Capacity Release	\$ -

Transcanada Foothills Fixed	\$ 832,487.77
Transcanada Foothills Variable	\$ 107,907.54
ANG Total	\$ 107,907.54

NOVA Fixed	\$ 209,367.13
NOVA Variable	\$ -
NOVA Total	\$ 209,367.13

WEI (Spectra) Fixed	\$ 30,346.25
WEI (Spectra) Variable	\$ 332.86
WEI (Duke) Total	\$ -

Questar Fixed	\$ -
Third party capacity release	\$ -
Counterparty Invoice Total	\$ 332.86

Tuscarora Fixed	\$ 2,007.50
Tuscarora Variable	\$ 1.37
Tuscarora Total	\$ 2,008.87

Coos Bay Fixed	\$ -
Weyerhaeuser Recall Rights	\$ -
Northwest Natural (Mist)	\$ -
Intercompany transportation	\$ -
Total Demand Costs from Purchase Journals	\$ 1,513,059.32

less variable costs charged to commodity	\$ (19,942.83)
Plus 20% Sharing over Costs	\$ -
Plus CDN Demand Charges	\$ 42,985.22
Total Demand Costs to be Deferred	\$ 1,537,101.71

Commodity Purchases	\$ 10,888,411.06
Misc	\$ -
Extraction Credits	\$ (38,912.95)
Financial Com Cost/(Benefit)	\$ 1,536,451.70
FX Hedge Cost/(Benefit)	\$ (15,024.09)
Off System Cost Bookout	\$ -
Interco Purchases from Thermal	\$ 3,550,840.49
Total Commodity Costs from Purchase Journals	\$ 15,921,766.21

Storage (injections)/Withdrawals	\$ 622,134.32
GST currency exchange difference	\$ -
Broker Fees	\$ 3,885.61
Newedge/Mizuho Transaction Fees	\$ 1,181.90
OR Imbalance	\$ (142,417.72)
OR Off System Sales Revenue	\$ (10,535,980.90)
less CDN Demand Charges	\$ (42,985.22)
plus variable costs from Demand	\$ 18,942.83
Total Commodity Costs to be Deferred	\$ 5,846,526.93

Total Net Gas Costs for Deferral	\$ 7,383,628.64
Recon to Purchase Journals	\$ 7,383,628.64
Deferral Gas Costs	\$ 7,383,628.64
Purchase Journal Gas Costs	\$ 7,383,628.64
20% Sharing	\$ 7,383,628.64

Demand Expenses for Deferral	\$ 1,537,101.71
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Oregon PGA Demand Revenue	\$ 1,199,816.40
Rate Schedules:	
410 Residential	\$ 3,084,002
420 Commercial	\$ 467,855
424 Industrial	\$ NA
440 Interruptible	\$ (402)
444 Seasonal	\$ 9,382,600
Total Demand Volumes	\$ 9,382,600

Demand Deferral Expenses	\$ 1,537,101.71
Demand PGA Revenue	\$ 1,930,563.77
Amount to be deferred	\$ (393,462.06)

Commodity	\$ 5,846,526.93
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Oregon PGA Commodity Revenue	\$ 2,256,419.87
Rate Schedules:	
410 Residential	\$ 1,193,385.41
420 Commercial	\$ 487,855
424 Industrial	\$ 332,238
440 Interruptible	\$ (402)
444 Seasonal	\$ 9,714,838
Total Demand Volumes	\$ 9,714,838

Commodity Deferral Expenses	\$ 5,846,526.93
Commodity PGA Revenue	\$ 3,759,253.71
90% Allowed for recovery from Customers	\$ 2,087,273.22
Amount to be deferred	\$ 1,878,545.90

Misc Calculations for Demand and Commodity Deferrals	
CDN demand charges:	
Sumas & Huntington purchase volumes:	\$ 105,948
Actual rate per Westcoast:	\$ 0.40572
Adj fr prior months	\$ 42,985.22
Oregon sharing	\$ 208,727.32
	\$ 0.00
	\$ 208,727.32

JET Entry	\$ -
Debits	\$ 2,677,889.12
Credits	\$ (2,677,889.12)

Demand	\$	941,705.88
NWP Fixed	\$	5,550.82
NWP Variable	\$	(587,202.00)
NWP Capacity Release	\$	360,054.50
GTN Fixed	\$	892,850.39
GTN Variable	\$	13,792.47
GTN Capacity Release	\$	-
Transcanada Foothills Fixed	\$	906,642.86
Transcanada Foothills Variable	\$	106,300.54
NOVA Fixed	\$	106,300.54
NOVA Variable	\$	206,249.20
WEI (Spectra) Fixed	\$	206,249.20
WEI (Spectra) Variable	\$	30,399.40
Questar Fixed	\$	30,399.40
Third party capacity release	\$	207.15
Tuscarora Fixed	\$	207.15
Tuscarora Variable	\$	2,007.50
Coos Bay Fixed	\$	1.30
Weyerhaeuser Recall Rights	\$	2,008.80
Northwest Natural (Mist)	\$	(96.27)
Intercompany transportation	\$	-
Total Demand Costs from Purchase Journals	\$	1,611,766.18
less variable costs charged to commodity	\$	(19,344.39)
Plus 20% Sharing over Costs	\$	32,382.11
Plus CDN Demand Charges	\$	1,624,803.90
Total Demand Costs to be Deferred	\$	1,624,803.90
Commodity Purchases	\$	14,136,164.21
Misc	\$	-
Extraction Credits	\$	(57,129.06)
Financial Com Cost/(Benefit)	\$	(2,544,006.83)
FX Hedge Cost/(Benefit)	\$	(7,999.02)
Off System Cost Bookout	\$	-
Interco Purchases from Thermal	\$	3,722,435.45
Total Commodity Costs from Purchase Journals	\$	15,250,364.75
Storage (injections)/Withdrawals	\$	324,591.86
GST currency exchange difference	\$	33,466.92
Broker Fees	\$	1,722.96
Newedge/Mizuho Transaction Fees	\$	946.00
OR Imbalance	\$	48,367.45
OR Off System Sales Revenue	\$	(12,287,029.16)
less CDN Demand Charges	\$	(32,382.11)
plus variable costs from Demand	\$	19,344.39
Total Commodity Costs to be Deferred	\$	3,379,393.06
Total Net Gas Costs for Deferral	\$	5,004,196.96
Recon to Purchase Journals	\$	5,004,196.96
Deferral Gas Costs	\$	5,004,196.96
Purchase Journal Gas Costs	\$	5,004,196.96
20% Sharing	\$	5,004,196.96

Demand	
Demand Expenses for Deferral	1,624,803.90

Oregon PGA Demand Revenue	PGA Rate	Demand Revenue
Rate Schedules:		
410 Residential	0.20576	\$ 1,015,610.58
420 Commercial	0.20576	\$ 526,277.08
424 Industrial	0.20576	\$ 82,312.44
440 Interruptible	0.00000	\$ -
444 Seasonal	0.20576	\$ -
Total Demand Volumes		\$ 1,624,200.10
Check	7,893,663	0.20576
Demand Deferral Expenses		\$ 1,624,803.90
Demand PGA Revenue		\$ 1,624,200.10
Amount to be deferred	191910 GD OR	\$ 603.80

check

Commodity	
Commodity Deferral Expenses	\$ 3,379,393.06

Oregon PGA Commodity Revenue	PGA Rate	Commodity Revenue
Rate Schedules:		
410 Residential	0.38696	\$ 1,909,995.48
420 Commercial	0.38696	\$ 989,736.49
424 Industrial	0.38696	\$ 154,799.87
440 Interruptible	0.38696	\$ 118,814.91
444 Seasonal	0.38696	\$ -
Check	8,200,710	\$ 3,173,346.75
Commodity Deferral Expenses		\$ 0.38696
Commodity PGA Revenue		\$ 3,379,393.06
90% Allowed for recovery from Customers	Difference	\$ 206,046.31
Amount to be deferred	191909 GD OR	\$ 185,441.68

check

Misc Calculations for Demand and Commodity Deferrals	
CDN demand charges:	Adj fr prior months
Sumas & Huntington purchase volumes:	\$ 79,700
Actual rate per Westcoast:	\$ 0.40630
	\$ 32,382.11
	\$ 0.00

Oregon sharing

20,604.63
0.00
20,604.63

JET Entry	#VALUE!
Debits	#VALUE!
Credits	#VALUE!
	#VALUE!

Demand	\$	911,328.27
NWP Fixed	\$	(412.30)
NWP Variable	\$	(568,260.00)
NWP Capacity Release	\$	342,655.97
GTN Fixed	\$	814,450.01
GTN Variable	\$	12,462.34
GTN Capacity Release	\$	-
Transcanada Foothills Fixed	\$	826,912.35
Transcanada Foothills Variable	\$	90,498.07
NOVA Fixed	\$	90,498.07
NOVA Variable	\$	165,350.97
WEI (Spectra) Fixed	\$	165,350.97
WEI (Spectra) Variable	\$	22,011.65
Questar Fixed	\$	22,011.65
Third party capacity release	\$	21.93
Tuscarora Fixed	\$	21.93
Tuscarora Variable	\$	2,007.50
Coos Bay Fixed	\$	0.90
Weyerhaeuser Recall Rights	\$	2,008.40
Northwest Natural (Mist)	\$	429.00
Intercompany transportation	\$	-
Total Demand Costs from Purchase Journals	\$	1,449,888.34
less variable costs charged to commodity	\$	(12,050.94)
Plus 20% Sharing over Costs	\$	-
Plus CDN Demand Charges	\$	13,498.82
Total Demand Costs to be Deferred	\$	1,451,336.22

Commodity Purchases	\$	8,384,717.22
Misc	\$	-
Extraction Credits	\$	(20,256.17)
Financial Com Cost/(Benefit)	\$	(442,511.25)
FX Hedge Cost/(Benefit)	\$	(14,256.31)
Off System Cost Bookout	\$	-
Interco Purchases from Thermal	\$	3,941,175.19
Total Commodity Costs from Purchase Journals	\$	11,848,868.68
Storage (injections)/Withdrawals	\$	1,855.42
GST currency exchange difference	\$	-
Broker Fees	\$	5,787.96
Newedge/Mizuho Transaction Fees	\$	1,011.22
OR Imbalance	\$	126,114.99
OR Off System Sales Revenue	\$	(9,718,448.38)
less CDN Demand Charges	\$	(13,498.82)
plus variable costs from Demand	\$	12,050.94
Total Commodity Costs to be Deferred	\$	2,263,742.01
Total Net Gas Costs for Deferral	\$	3,715,078.23
Recon to Purchase Journals	\$	3,715,078.23
Deferral Gas Costs	\$	3,715,078.23
Purchase Journal Gas Costs	\$	3,715,078.23
20% Sharing	\$	3,715,078.23

Demand Expenses for Deferral	\$	1,451,336.22		
Oregon PGA Demand Revenue	\$	1,451,336.22		
Rate Schedules:				
410 Residential	3,238,091	0.20576	\$	666,269.60
420 Commercial	1,699,873	0.20576	\$	349,724.72
424 Industrial	323,894	0.20576	\$	66,644.43
440 Interruptible	NA	0.00000	\$	-
444 Seasonal	1	0.20576	\$	0.21
Total Demand Volumes	5,261,659		\$	1,082,638.96
Check	5,261,659		\$	0.20576
Demand Deferral Expenses	\$	1,451,336.22		
Demand PGA Revenue	\$	1,082,638.96		
Amount to be deferred	191910 GD OR		\$	368,697.26

Commodity	\$	2,263,742.01		
Oregon PGA Commodity Revenue	\$	2,263,742.01		
Rate Schedules:				
410 Residential	3,238,091	0.38696	\$	1,253,011.69
420 Commercial	1,699,873	0.38696	\$	657,705.46
424 Industrial	323,894	0.38696	\$	125,334.02
440 Interruptible	264,732	0.38696	\$	102,440.69
444 Seasonal	1	0.38696	\$	0.39
Total Commodity Revenue	5,526,391		\$	2,138,492.25
Check	5,526,391		\$	0.38696
Commodity Deferral Expenses	\$	2,263,742.01		
Commodity PGA Revenue	\$	2,138,492.25		
90% Allowed for recovery from Customers		Difference	\$	125,249.76
Amount to be deferred	191909 GD OR		\$	112,724.78

Misc Calculations for Demand and Commodity Deferrals		
CDN demand charges:		Adj fr prior months
Sumas & Huntington purchase volumes:	\$	32,936
Actual rate per Westcoast:	\$	0.40985
	\$	13,498.82
Oregon sharing	\$	\$0.00

JET Entry	
Debits	926,592.70
Credits	(926,592.70)
	\$

OREGON Gas Costs		May-14
Demand	3	
NWP Fixed		\$ 940,017.25
NWP Variable		\$ 12,971.20
NWP Capacity Release		\$ (587,202.00)
GTN Fixed		\$ 365,786.45
GTN Variable		\$ 361,084.05
GTN Capacity Release		\$ 7,783.63
Transcanada Foothills Fixed		\$ -
Transcanada Foothills Variable		\$ 368,867.68
NOVA Fixed		\$ 60,400.26
NOVA Variable		\$ 110,346.63
WEI (Spectra) Fixed		\$ 110,346.63
WEI (Spectra) Variable		\$ 21,114.89
Questar Fixed		\$ 891.45
Third party capacity release		\$ 22,006.34
		\$ 22.79
Counterparty Invoice Total		\$ 22.79
Tuscarora Fixed		\$ 2,007.50
Tuscarora Variable		\$ 1.10
Coos Bay Fixed		\$ 2,008.60
Weyerhaeuser Recall Rights		\$ -
Northwest Natural (Mist)		\$ -
Intercompany transportation		\$ -
Total Demand Costs from Purchase Journals	804001/002 GD OR	\$ 929,438.75
less variable costs charged to commodity		\$ (21,647.38)
Plus 20% Sharing over Costs		\$ -
Plus CDN Demand Charges		\$ 20,176.80
Total Demand Costs to be Deferred		\$ 927,968.17
Commodity Purchases		\$ 7,194,175.70
Misc		\$ -
Extraction Credits		\$ (34,195.38)
Financial Com Cost/(Benefit)		\$ 42,617.25
FX Hedge Cost/(Benefit)		\$ (17,647.77)
Off System Cost Bookout		\$ -
Interco Purchases from Thermal		\$ 5,154,379.31
Total Commodity Costs from Purchase Journals		\$ 12,339,329.11
Storage (injections)/Withdrawals		\$ (1,125,499.75)
GST currency exchange difference		\$ -
Broker Fees		\$ 10,863.85
Newedge/Mizuho Transaction Fees		\$ 676.37
OR Imbalance		\$ (28,507.61)
OR Off System Sales Revenue		\$ (9,854,770.00)
less CDN Demand Charges		\$ (20,176.80)
plus variable costs from Demand		\$ 21,647.38
Total Commodity Costs to be Deferred		\$ 1,343,562.65
Total Net Gas Costs for Deferral		\$ 2,271,530.82
Recon to Purchase Journals		\$ 2,271,530.82
Deferral Gas Costs		\$ 2,271,530.82
Purchase Journal Gas Costs		\$ 2,271,530.82
20% Sharing		\$ 2,271,530.82

Demand		Demand
Demand Expenses for Deferral		927,968.17
Oregon PGA Demand Revenue		
Rate Schedules:		
410 Residential	2,005,078	0.20576
420 Commercial	1,138,421	0.20576
424 Industrial	308,780	0.20576
440 Interruptible	NA	0.00000
444 Seasonal	895	0.20576
Total Demand Volumes	3,453,174	
Check	3,453,174	
Demand Deferral Expenses		\$ 927,968.17
Demand PGA Revenue		\$ 710,525.08
Amount to be deferred	191910 GD OR	\$ 217,443.09
Commodity		
Oregon PGA Commodity Revenue		
Rate Schedules:		
410 Residential	2,005,078	0.38696
420 Commercial	1,138,421	0.38696
424 Industrial	308,780	0.38696
440 Interruptible	254,831	0.38696
444 Seasonal	895	0.38696
Check	3,708,005	
Commodity Deferral Expenses		\$ 0.38696
Commodity PGA Revenue		\$ 1,343,562.65
90% Allowed for recovery from Customers		\$ (91,286.96)
Amount to be deferred	191909 GD OR	\$ (82,158.26)
Misc Calculations for Demand and Commodity Deferrals		
CDN demand charges:		
Sumas & Huntington purchase volumes:	48,728	
Actual rate per Westcoast:	\$ 0.41407	
	\$ 20,176.80	
Oregon sharing		\$ (9,128.70)
		\$ 0.00
		\$ (9,128.70)

JET Entry		JET Entry
Debits	491,149.32	
Credits	(491,149.32)	
	\$ -	

Demand	3		
NWP Fixed		\$ 909,694.12	
NWP Variable		\$ 5,646.33	
NWP Capacity Release		\$ (568,260.00)	
GTN Fixed		\$ 346,980.45	
GTN Variable		\$ 349,438.18	
GTN Capacity Release		\$ 7,569.02	
Transcanada Foothills Fixed		\$ 357,005.20	
Transcanada Foothills Variable		\$ 61,538.45	
NOVA Fixed		\$ 61,538.45	
NOVA Variable		\$ 112,426.00	
WEI (Spectra) Fixed		\$ 112,426.00	
WEI (Spectra) Variable		\$ 21,433.80	
Questar Fixed		\$ 21,433.80	
Third party capacity release		\$ 9.07	
Tuscarora Fixed		\$ 9.07	
Tuscarora Variable		\$ 2,007.50	
Coos Bay Fixed		\$ 0.40	
Weyerhaeuser Recall Rights		\$ 2,007.90	
Northwest Natural (Mist)		\$ -	
Intercompany transportation		\$ -	
Total Demand Costs from Purchase Journals		\$ 901,400.87	
less variable costs charged to commodity		\$ (13,115.75)	
Plus 20% Sharing over Costs		\$ -	
Plus CDN Demand Charges		\$ 67,488.89	
Total Demand Costs to be Deferred		\$ 955,774.01	
Commodity Purchases		\$ 5,687,616.35	
Misc		\$ -	
Extraction Credits		\$ (43,451.45)	
Financial Com Cost/(Benefit)		\$ (31,233.30)	
FX Hedge Cost/(Benefit)		\$ (13,966.07)	
Off System Cost Bookout		\$ -	
Interco Purchases from Thermal		\$ 3,591,416.84	
Total Commodity Costs from Purchase Journals		\$ 9,190,382.37	
Storage (injections)/Withdrawals		\$ (339,810.17)	
GST currency exchange difference		\$ (42,800.11)	
Broker Fees		\$ 12,866.78	
Newedge/Mizuho Transaction Fees		\$ 1,401.44	
OR Imbalance		\$ (288,782.93)	
OR Off System Sales Revenue		\$ (7,752,317.20)	
less CDN Demand Charges		\$ (67,488.89)	
plus variable costs from Demand		\$ 13,115.75	
Total Commodity Costs to be Deferred		\$ 726,567.04	
Total Net Gas Costs for Deferral		\$ 1,682,341.05	
Recon to Purchase Journals		\$ 1,682,341.05	
Deferral Gas Costs		\$ 1,682,341.05	
Purchase Journal Gas Costs		\$ 1,682,341.05	
20% Sharing		\$ 1,682,341.05	

Demand Expenses for Deferral			
Demand			955,774.01
Oregon PGA Demand Revenue			
Rate Schedules:			
410 Residential	1,226,216	0.20576	\$ 252,306.20
420 Commercial	899,459	0.20576	\$ 185,072.68
424 Industrial	286,129	0.20576	\$ 58,873.90
440 Interruptible	NA	0.00000	\$ -
444 Seasonal	18,965	0.20576	\$ 3,902.24
Total Demand Volumes	2,430,769		\$ 500,155.02
Check	2,430,769		0.20576
Demand Deferral Expenses			\$ 955,774.01
Demand PGA Revenue			\$ 500,155.02
Amount to be deferred		191910 GD OR	\$ 455,618.99
Commodity			
Oregon PGA Commodity Revenue			
Rate Schedules:			
410 Residential	1,226,216	0.38696	\$ 474,496.54
420 Commercial	899,459	0.38696	\$ 348,054.65
424 Industrial	286,129	0.38696	\$ 110,720.48
440 Interruptible	226,452	0.38696	\$ 87,627.87
444 Seasonal	18,965	0.38696	\$ 7,338.70
Total	2,657,221		\$ 1,028,238.24
Check	2,657,221		0.38696
Commodity Deferral Expenses			\$ 726,567.04
Commodity PGA Revenue			\$ 1,028,238.24
90% Allowed for recovery from Customers		Difference	\$ (301,671.20)
Amount to be deferred		191909 GD OR	\$ (271,504.08)
Misc Calculations for Demand and Commodity Deferrals			
CDN demand charges:			
Sumas & Huntington purchase volumes:		160,329	
Actual rate per Westcoast:		\$ 0.42094	
		\$ 67,488.89	
Adj fr prior months			\$ 30.00
Oregon sharing			\$ (30,167.12)
			\$ 0.00
			\$ (30,167.12)

JET Entry		
Debits	#VALUE!	#VALUE!
Credits		

Demand	3	
NWP Fixed	\$ 940,017.25	
NWP Variable	\$ 5,324.58	
NWP Capacity Release	\$ (587,202.00)	
GTN Fixed	\$ 358,139.84	
GTN Variable	\$ 361,084.05	
GTN Capacity Release	\$ 7,528.65	
Transcanada Foothills Fixed	\$ 368,612.70	
Transcanada Foothills Variable	\$ 59,169.71	
NOVA Fixed	\$ 59,169.71	
NOVA Variable	\$ 108,098.50	
WEI (Spectra) Fixed	\$ 108,098.50	
WEI (Spectra) Variable	\$ 22,177.13	
Questar Fixed	\$ 22,177.13	
Third party capacity release	\$ 9.07	
Counterparty Invoice Total	\$ 9.07	
Tuscarora Fixed	\$ 2,007.50	
Tuscarora Variable	\$ 0.19	
Coos Bay Fixed	\$ 2,007.69	
Weyerhaeuser Recall Rights	\$ -	
Northwest Natural (Mist)	\$ -	
Intercompany transportation	\$ -	
Total Demand Costs from Purchase Journals	\$ 918,214.64	
less variable costs charged to commodity	\$ (12,853.43)	
Plus 20% Sharing over Costs	\$ (101,976.54)	
Plus CDN Demand Charges	\$ 803,384.67	
Total Demand Costs to be Deferred	\$ 804,000.74	
Commodity Purchases	\$ 804,000.00	
Misc	\$ 4,770,978.96	
Extraction Credits	\$ -	
Financial Com Cost/(Benefit)	\$ (22,593.34)	
FX Hedge Cost/(Benefit)	\$ (845,446.73)	
Off System Cost Bookout	\$ 107,328.20	
Interco Purchases from Thermal	\$ 4,081,612.41	
Total Commodity Costs from Purchase Journals	\$ 8,091,879.50	
Storage (injections)/Withdrawals	\$ (669,315.11)	
GST currency exchange difference	\$ -	
Broker Fees	\$ 9,002.25	
Newedge/Mizuho Transaction Fees	\$ 1,080.69	
OR Imbalance	\$ 38,565.21	
OR Off System Sales Revenue	\$ (6,812,479.47)	
less CDN Demand Charges	\$ 101,976.54	
plus variable costs from Demand	\$ 12,853.43	
Total Commodity Costs to be Deferred	\$ 774,363.04	
Total Net Gas Costs for Deferral	\$ 1,577,747.71	
Recon to Purchase Journals	\$ 1,577,747.71	
Deferral Gas Costs	\$ 1,577,747.71	
Purchase Journal Gas Costs	\$ 1,577,747.71	
20% Sharing	\$ 1,577,747.71	

Demand	3	
Demand Expenses for Deferral	\$ 803,384.67	
Oregon PGA Demand Revenue	\$ 915,735	\$ 0.20576
410 Residential	\$ 188,421.63	\$ 0.20576
420 Commercial	\$ 159,109.48	\$ 0.20576
424 Industrial	\$ 50,506.47	\$ 0.20576
440 Interruptible	\$ -	\$ 0.00000
444 Seasonal	\$ 12,074.82	\$ 0.20576
Total Demand Volumes	\$ 410,112.40	\$ 0.20576
Check	\$ 1,993,159	\$ 1,993,159
Demand Deferral Expenses	\$ 803,384.67	
Demand PGA Revenue	\$ 410,112.40	
Amount to be deferred	\$ 393,272.27	
Commodity		
Commodity Revenue	\$ 774,363.04	
Commodity Deferral Expenses	\$ 865,093.20	
90% Allowed for recovery from Customers	\$ (90,730.16)	
Amount to be deferred	\$ (81,657.14)	
Misc Calculations for Demand and Commodity Deferrals		
CDN demand charges:		
Sumas & Huntington purchase volumes:	\$ (247,594)	
Actual rate per Westcoast:	\$ 0.41187	
	\$ (101,976.54)	
Oregon sharing	\$ (9,073.02)	
	\$ 0.00	
	\$ (9,073.02)	

Commodity Revenue	\$ 915,735	Commodity Revenue	\$ 354,352.82
410 Residential	\$ 773,277	410 Residential	\$ 299,227.27
420 Commercial	\$ 245,463	420 Commercial	\$ 94,984.36
424 Industrial	\$ NA	440 Interruptible	\$ 93,820.39
440 Interruptible	\$ 58,664	444 Seasonal	\$ 22,708.36
444 Seasonal	\$ 1,993,159	Check	\$ 865,093.20
Total Demand Volumes	\$ 1,993,159	Commodity Deferral Expenses	\$ 0.38696
Check	\$ 1,993,159	Commodity PGA Revenue	\$ 774,363.04
Demand Deferral Expenses	\$ 803,384.67	90% Allowed for recovery from Customers	\$ (90,730.16)
Demand PGA Revenue	\$ 410,112.40	Amount to be deferred	\$ (81,657.14)
Amount to be deferred	\$ 393,272.27	Misc Calculations for Demand and Commodity Deferrals	
Commodity		CDN demand charges:	
Commodity Revenue	\$ 774,363.04	Sumas & Huntington purchase volumes:	\$ (247,594)
Commodity Deferral Expenses	\$ 865,093.20	Actual rate per Westcoast:	\$ 0.41187
90% Allowed for recovery from Customers	\$ (90,730.16)		\$ (101,976.54)
Amount to be deferred	\$ (81,657.14)		
Misc Calculations for Demand and Commodity Deferrals			
CDN demand charges:			
Sumas & Huntington purchase volumes:	\$ (247,594)		
Actual rate per Westcoast:	\$ 0.41187		
	\$ (101,976.54)		
Oregon sharing	\$ (9,073.02)		
	\$ 0.00		
	\$ (9,073.02)		

OREGON Gas Costs		Aug-14
Demand		3
NWP Fixed	\$	940,017.25
NWP Variable	\$	7,582.18
NWP Capacity Release	\$	(587,203.09)
GTN Fixed	\$	360,396.34
GTN Variable	\$	361,084.05
GTN Capacity Release	\$	6,630.03
	\$	(312.00)
Transcanada Foothills Fixed	\$	367,402.08
Transcanada Foothills Variable	\$	59,504.24
	\$	-
NOVA Fixed	\$	59,504.24
NOVA Variable	\$	108,709.66
	\$	-
WEI (Spectra) Fixed	\$	108,709.66
WEI (Spectra) Variable	\$	21,056.87
Questar Fixed	\$	21,056.87
Third party capacity release	\$	9.43
	\$	-
	\$	-
	\$	9.43
Tuscarora Fixed	\$	2,007.50
Tuscarora Variable	\$	0.19
	\$	2,007.69
Coos Bay Fixed	\$	-
Weyerhaeuser Recall Rights	\$	-
Northwest Natural (Mist)	\$	-
Intercompany transportation	\$	-
Total Demand Costs from Purchase Journals	804001/002 GD OR	\$ 919,086.31
less variable costs charged to commodity		\$ (14,212.40)
Plus 20% Sharing over Costs		\$ (95,279.24)
Plus CDN Demand Charges		\$ 809,594.67
Total Demand Costs to be Deferred		\$ 809,594.67
Commodity Purchases		
Misc	804000 GD OR	\$ 5,836,793.90
Extraction Credits	804000 GD OR	\$ (30,933.32)
Financial Com Cost/(Benefit)	804600 GD OR	\$ (627,358.63)
FX Hedge Cost/(Benefit)	804010 GD OR	\$ (74,274.61)
Off System Cost Bookout	804700 GD OR	\$ -
Interco Purchases from Thermal	804730 GD OR	\$ 6,809,696.78
Total Commodity Costs from Purchase Journals		\$ 11,913,924.12
Storage (injections)/Withdrawals	808100/(808200)	\$ (949,673.71)
GST currency exchange difference	804000 GD OR	\$ -
Broker Fees	804017 GD OR	\$ 12,768.84
Newedge/Mizuho Transaction Fees	804017 GD OR	\$ 942.20
OR Imbalance	804000 GD OR	\$ 176,159.07
OR Off System Sales Revenue	483000/483600/483730	\$ (10,496,360.84)
less CDN Demand Charges		\$ 95,279.24
plus variable costs from Demand		\$ 14,212.40
Total Commodity Costs to be Deferred		\$ 765,251.32
Total Net Gas Costs for Deferral		\$ 1,574,845.99
		\$ -
		\$ 1,574,845.99
		\$ 1,574,845.99
		\$ -
		\$ 1,574,845.99
20% Sharing		\$ -
		\$ -
Recon to Purchase Journals		
Deferral Gas Costs		
Purchase Journal Gas Costs		

Demand	
Demand Expenses for Deferral	809,594.67
Oregon PGA Demand Revenue	
Rate Schedules:	
410 Residential	1,046,084
420 Commercial	857,730
424 Industrial	300,340
440 Interruptible	NA
444 Seasonal	14,714
Total Demand Volumes	2,218,868
Check	2,218,868
Demand Deferral Expenses	809,594.67
Demand PGA Revenue	456,554.27
Amount to be deferred	191910 GD OR

Commodity	
Commodity Revenue	765,251.32

Oregon PGA Commodity Revenue	
Rate Schedules:	
410 Residential	1,046,084
420 Commercial	857,730
424 Industrial	300,340
440 Interruptible	250,337
444 Seasonal	14,714
Check	2,469,205
Commodity Deferral Expenses	0.38696
Commodity PGA Revenue	765,251.32
90% Allowed for recovery from Customers	Difference
Amount to be deferred	191909 GD OR

Misc Calculations for Demand and Commodity Deferrals	
CDN demand charges:	
Sumas & Huntington purchase volumes:	(230,678)
Actual rate per Westcoast:	0.41304
	(95,279.24)
	\$0.00
Oregon sharing	(19,023.22)
	0.00
	(19,023.22)

JET Entry	
Debits	\$
Credits	\$

Demand	\$ 909,694.11
NWP Fixed	\$ 4,719.25
NWP Variable	\$ (568,260.00)
NWP Capacity Release	\$ 346,153.36
GTN Fixed	\$ 349,436.18
GTN Variable	\$ 6,533.27
GTN Capacity Release	\$ -
Current Month GTN Estimate	\$ 355,969.45
Transcanada Foothills Fixed	\$ 57,014.07
Transcanada Foothills Variable	\$ -
ANG Total	\$ 57,014.07
NOVA Fixed	\$ 104,160.28
NOVA Variable	\$ -
NOVA Total	\$ 104,160.28
WEI (Spectra) Fixed	\$ 21,049.90
WEI (Spectra) Variable	\$ 14.70
WEI (Duke) Total	\$ 21,049.90
Questar Fixed	\$ -
Third party capacity release	\$ -
Counterparty Invoice Total	\$ 14.70
Tuscarora Fixed	\$ 2,007.50
Tuscarora Variable	\$ 0.50
Tuscarora Total	\$ 2,008.00
Coos Bay Fixed	\$ -
Weyerhaeuser Recall Rights	\$ -
Northwest Natural (Mist)	\$ -
Intercompany transportation	\$ -
Total Demand Costs from Purchase Journals	\$ 886,369.76
less variable costs charged to commodity	\$ (11,253.02)
Plus 20% Sharing over Costs	\$ (82,423.75)
Plus CDN Demand Charges	\$ 792,692.99
Total Demand Costs to be Deferred	\$ 792,692.99
Commodity Purchases	\$ 8,569,296.52
Misc	\$ -
Extraction Credits	\$ (47,373.85)
Financial Com Cost/(Benefit)	\$ (417,976.50)
FX Hedge Cost/(Benefit)	\$ 144,291.26
Off System Cost Bookout	\$ -
Interco Purchases from Thermal	\$ 4,051,231.88
Total Commodity Costs from Purchase Journals	\$ 12,299,469.31
Storage (injections)/Withdrawals	\$ (507,924.00)
GST currency exchange difference	\$ (14,933.42)
Broker Fees	\$ 8,898.18
Newedge/Mizuho Transaction Fees	\$ 1,103.65
OR Imbalance	\$ (29,529.87)
OR Off System Sales Revenue	\$ (11,200,401.31)
less CDN Demand Charges	\$ 82,423.75
plus variable costs from Demand	\$ 11,253.02
Total Commodity Costs to be Deferred	\$ 650,459.51
Total Net Gas Costs for Deferral	\$ 1,443,152.50
Recon to Purchase Journals	\$ 1,443,152.50
Deferral Gas Costs	\$ 1,443,152.50
Purchase Journal Gas Costs	\$ 1,443,152.50
20% Sharing	\$ 1,443,152.50

Demand	\$ 792,692.99		
Demand Expenses for Deferral	\$ -		
Oregon PGA Demand Revenue	\$ 792,692.99		
Rate Schedules:			
410 Residential	1,016,057	0.20576	\$ 209,063.89
420 Commercial	802,752	0.20576	\$ 165,174.25
424 Industrial	230,636	0.20576	\$ 47,455.66
440 Interruptible	NA	0.00000	\$ -
444 Seasonal	106,594	0.20576	\$ 21,932.78
Total Demand Volumes	2,156,039		\$ 443,626.58
Check	2,156,039		0.20576
Demand Deferral Expenses	\$ -		\$ 792,692.99
Demand PGA Revenue	\$ -		\$ 443,626.58
Amount to be deferred	191910 GD OR		\$ 349,066.41

Commodity	\$ 650,459.51
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Oregon PGA Commodity Revenue	PGA Rate	Commodity Revenue	
Rate Schedules:			
410 Residential	1,016,057	0.38696	\$ 393,173.42
420 Commercial	802,752	0.38696	\$ 310,632.91
424 Industrial	230,636	0.38696	\$ 89,246.91
440 Interruptible	399,564	0.38696	\$ 154,615.29
444 Seasonal	106,594	0.38696	\$ 41,247.61
Total	2,555,603		\$ 988,916.14
Check	2,555,603		0.38696
Commodity Deferral Expenses	\$ -		\$ 650,459.51
Commodity PGA Revenue	\$ -		\$ 988,916.14
90% Allowed for recovery from Customers	Difference		\$ (338,456.63)
Amount to be deferred	191909 GD OR		\$ (304,610.97)

Misc Calculations for Demand and Commodity Deferrals	
CDN demand charges:	Adj fr prior months
Sumas & Huntington purchase volumes:	(205,664)
Actual rate per Westcoast:	\$ 0.40073
	\$ (82,423.75)
	\$ 0.00

Commodity Deferral Expenses	\$ 650,459.51
Commodity PGA Revenue	\$ 988,916.14
90% Allowed for recovery from Customers	\$ (338,456.63)
Amount to be deferred	\$ (304,610.97)

Misc Calculations for Demand and Commodity Deferrals	
CDN demand charges:	Adj fr prior months
Sumas & Huntington purchase volumes:	(205,664)
Actual rate per Westcoast:	\$ 0.40073
	\$ (82,423.75)
	\$ 0.00

Commodity Deferral Expenses	\$ 650,459.51
Commodity PGA Revenue	\$ 988,916.14
90% Allowed for recovery from Customers	\$ (338,456.63)
Amount to be deferred	\$ (304,610.97)

Misc Calculations for Demand and Commodity Deferrals	
CDN demand charges:	Adj fr prior months
Sumas & Huntington purchase volumes:	(205,664)
Actual rate per Westcoast:	\$ 0.40073
	\$ (82,423.75)
	\$ 0.00

Commodity Deferral Expenses	\$ 650,459.51
Commodity PGA Revenue	\$ 988,916.14
90% Allowed for recovery from Customers	\$ (338,456.63)
Amount to be deferred	\$ (304,610.97)

Misc Calculations for Demand and Commodity Deferrals	
CDN demand charges:	Adj fr prior months
Sumas & Huntington purchase volumes:	(205,664)
Actual rate per Westcoast:	\$ 0.40073
	\$ (82,423.75)
	\$ 0.00

Commodity Deferral Expenses	\$ 650,459.51
Commodity PGA Revenue	\$ 988,916.14
90% Allowed for recovery from Customers	\$ (338,456.63)
Amount to be deferred	\$ (304,610.97)

Misc Calculations for Demand and Commodity Deferrals	
CDN demand charges:	Adj fr prior months
Sumas & Huntington purchase volumes:	(205,664)
Actual rate per Westcoast:	\$ 0.40073
	\$ (82,423.75)
	\$ 0.00

OREGON Gas Costs Oct-14

Demand	\$ 940,017.25	
NWP Fixed	\$ 4,641.96	
NWP Variable	\$ (587,202.00)	
NWP Capacity Release	\$ 357,457.21	
GTN Fixed	\$ 431,726.10	
GTN Variable	\$ 142,826.61	
GTN Capacity Release	\$ -	
Transcanada Foothills Fixed	\$ 574,551.71	
Transcanada Foothills Variable	\$ 73,751.51	
NOVA Fixed	\$ 73,751.51	
NOVA Variable	\$ 146,253.50	
WEI (Spectra) Fixed	\$ 146,253.50	
WEI (Spectra) Variable	\$ 20,737.76	
Questar Fixed	\$ 1,720.70	
Third party capacity release	\$ 22,458.46	
	\$ 771.51	
Counterparty Invoice Total	\$ 771.51	
Tuscarora Fixed	\$ 2,007.50	
Tuscarora Variable	\$ -	
Coos Bay Fixed	\$ 2,007.50	
Weyerhaeuser Recall Rights	\$ -	
Northwest Natural (Mist)	\$ -	
Intercompany transportation	\$ -	
Total Demand Costs from Purchase Journals	\$ 1,177,251.40	
less variable costs charged to commodity	\$ (149,189.27)	
Plus CDN Demand Charges	\$ (35,895.97)	
Total Demand Costs to be Deferred	\$ 992,166.16	

Commodity Purchases	\$ 7,602,817.18	
Misc	\$ -	
Extraction Credits	\$ (38,940.31)	
Financial Com Cost/(Benefit)	\$ (188,964.39)	
FX Hedge Cost/(Benefit)	\$ (105,639.24)	
Off System Cost Bookout	\$ -	
Interco Purchases from Thermal	\$ 4,640,485.01	
Total Commodity Costs from Purchase Journals	\$ 11,909,758.25	
Storage (Injections)/Withdrawals	\$ (40,459.54)	
GST currency exchange difference	\$ -	
Broker Fees	\$ 12,594.13	
Newedge/Mizuho Transaction Fees	\$ 1,902.01	
OR Imbalance	\$ 141,327.30	
OR Off System Sales Revenue	\$ (11,066,905.13)	
less CDN Demand Charges	\$ 35,895.97	
plus variable costs from Demand	\$ 149,189.27	
Total Commodity Costs to be Deferred	\$ 1,143,302.26	
Total Net Gas Costs for Deferral	\$ 2,135,468.42	
Recon to Purchase Journals	\$ 2,135,468.42	
Deferral Gas Costs	\$ -	
Purchase Journal Gas Costs	\$ 2,135,468.42	
20% Sharing	\$ 2,135,468.42	

Demand			
Demand Expenses for Deferral			992,166.16
Oregon PGA Demand Revenue			
Rate Schedules:		PGA Rate	Demand Revenue
410 Residential	1,773,584	0.20576	\$ 364,932.64
420 Commercial	1,537,098	0.20576	\$ 316,273.28
424 Industrial	424,362	0.20576	\$ 87,316.73
440 Interruptible	NA	0.00000	\$ -
444 Seasonal	47,211	0.20576	\$ 9,714.14
Total Demand Volumes	3,782,255		\$ 778,236.79
	Check	3,782,255	0.20576
Demand Deferral Expenses			\$ 992,166.16
Demand PGA Revenue			\$ 778,236.79
Amount to be deferred	191910 GD OR		\$ 213,929.37

Commodity	
	\$ 1,143,302.26

Oregon PGA Commodity Revenue		PGA Rate	Commodity Revenue
410 Residential	1,773,584	0.38696	\$ 686,306.06
420 Commercial	1,537,098	0.38696	\$ 594,795.44
424 Industrial	424,362	0.38696	\$ 164,211.12
440 Interruptible	419,447	0.38696	\$ 162,309.21
444 Seasonal	47,211	0.38696	\$ 18,268.77
	Check	4,201,702	\$ 1,625,890.60
Commodity Deferral Expenses			\$ 1,143,302.26
Commodity PGA Revenue			\$ 1,625,890.60
90% Allowed for recovery from Customers		Difference	\$ (482,588.34)
Amount to be deferred	191909 GD OR		\$ (434,329.51)

Misc Calculations for Demand and Commodity Deferrals		
CDN demand charges:		Adj fr prior months
Sumas & Huntington purchase volumes:	\$ (90,132)	
Actual rate per Westcoast:	\$ 0.38828	
	\$ (35,895.97)	\$ 0.00
		(48,258.83)
		0.00
		(48,258.83)

JET Entry	
Debits	746,954.10
Credits	(746,954.10)
	\$ -

OREGON Gas Costs Nov-14

Demand	\$ 909,694.11
NWP Fixed	\$ 11,436.33
NWP Variable	\$ (668,260.00)
NWP Capacity Release	\$ 352,869.44
GTN Fixed	\$ 882,812.32
GTN Variable	\$ 50,646.75
GTN Capacity Release	\$ -
Current Month GTN Estimate	\$ 933,459.07
Transcanada Foothills Fixed	\$ 103,914.28
Transcanada Foothills Variable	\$ -
ANG Total	\$ 103,914.28
NOVA Fixed	\$ 188,595.82
NOVA Variable	\$ -
NOVA Total	\$ 188,595.82
WEI (Spectra) Fixed	\$ 20,548.75
WEI (Spectra) Variable	\$ 2,217.02
WEI (Duke) Total	\$ 22,765.77
Questar Fixed	\$ -
Third party capacity release	\$ -
Counterparty Invoice Total	\$ 2,217.02
Tuscarora Fixed	\$ 2,007.50
Tuscarora Variable	\$ -
Tuscarora Total	\$ 2,007.50
Coos Bay Fixed	\$ -
Weyerhaeuser Recall Rights	\$ -
Northwest Natural (Mist)	\$ -
Intercompany transportation	\$ -
Total Demand Costs from Purchase Journals	\$ 1,603,611.88
less variable costs charged to commodity	\$ (62,082.08)
Plus 20% Sharing over Costs	\$ (77,399.76)
Plus CDN Demand Charges	\$ -
Total Demand Costs to be Deferred	\$ 1,464,130.04

804000 GD OR	\$ 6,720,139.29
804000 GD OR	\$ -
804000 GD OR	\$ (48,877.45)
804600 GD OR	\$ 285,524.63
804010 GD OR	\$ (4,547.86)
804700 GD OR	\$ -
804730 GD OR	\$ 4,452,712.93
Total Commodity Costs from Purchase Journals	\$ 11,404,951.54
Storage (Injections)/Withdrawals	\$ 292,297.64
GST currency exchange difference	\$ -
Broker Fees	\$ 12,525.85
Newedge/Mizuho Transaction Fees	\$ 1,265.83
OR Imbalance	\$ (41,818.89)
OR Off System Sales Revenue	\$ (8,507,539.58)
less CDN Demand Charges	\$ 77,399.76
plus variable costs from Demand	\$ 62,082.08
Total Commodity Costs to be Deferred	\$ 3,301,164.23
Total Net Gas Costs for Deferral	\$ 4,765,294.27
Recon to Purchase Journals	\$ 4,765,294.27
Deferral Gas Costs	\$ -
Purchase Journal Gas Costs	\$ 4,765,294.27
20% Sharing	\$ 4,765,294.27

Demand	\$ 1,464,130.04	
Demand Expenses for Deferral	\$ -	
Oregon PGA Demand Revenue	\$ 1,111,074.31	
Rate Schedules:		
410 Residential	See Attached	\$ 502,311.83
420 Commercial	See Attached	\$ 83,069.43
424 Industrial	See Attached	\$ 0.00000
440 Interruptible	NA	\$ -
444 Seasonal	See Attached	\$ 1,918.30
Total Demand Volumes	9,323	\$ 1,918.30
Check	8,364,485	\$ 1,698,373.87
Demand Deferral Expenses	\$ 1,464,130.04	
Demand PGA Revenue	\$ 1,698,373.87	
Amount to be deferred	191910 GD OR	\$ (234,243.83)
Commodity		
Commodity	\$ 3,301,164.23	

Oregon PGA Commodity Revenue	PGA Rate	Commodity Revenue
Rate Schedules:		
410 Residential	See Attached	\$ 2,180,590.15
420 Commercial	See Attached	\$ 994,096.64
424 Industrial	See Attached	\$ 165,670.87
440 Interruptible	See Attached	\$ 113,724.60
444 Seasonal	See Attached	\$ 3,607.63
Total	9,323	\$ 3,457,689.89
Check	8,650,809	\$ 0.39970
Commodity Deferral Expenses	\$ 3,301,164.23	
Commodity PGA Revenue	\$ 3,457,689.89	
Difference	\$ (156,525.66)	
90% Allowed for recovery from Customers	\$ (140,873.09)	
Amount to be deferred	191909 GD OR	\$ (140,873.09)
Misc Calculations for Demand and Commodity Deferrals		
CDN demand charges:		
Sumas & Huntington purchase volumes:	(196,966)	\$ -
Actual rate per Westcoast:	0.39286	\$ (77,399.76)
Oregon sharing		\$ 0.00
		(15,652.57)
		0.00
		(15,652.57)

Sumas & Huntington purchase volumes:	(196,966)	\$ -
Actual rate per Westcoast:	0.39286	\$ (77,399.76)
Oregon sharing		\$ 0.00
		(15,652.57)
		0.00
		(15,652.57)
Total Net Gas Costs for Deferral		\$ 5,156,063.76
Recon to Purchase Journals		\$ -
Deferral Gas Costs		\$ 4,765,294.27
Purchase Journal Gas Costs		\$ 4,765,294.27
20% Sharing		\$ 4,765,294.27

JET Entry	
Debits	6,524,718.33
Credits	(6,524,718.33)
	\$ -

OREGON Gas Costs Dec-14

Demand		
NWP Fixed	\$ 940,017.25	
NWP Variable	\$ 13,221.21	
NWP Capacity Release	\$ (587,202.00)	
GTN Fixed	\$ 366,036.46	
GTN Variable	\$ 912,239.39	
GTN Capacity Release	\$ 27,557.89	
Transcanada Foothills Fixed	\$ 939,797.28	
Transcanada Foothills Variable	\$ 101,101.43	
NOVA Fixed	\$ 101,101.43	
NOVA Variable	\$ 183,528.69	
WEI (Spectra) Fixed	\$ 183,528.69	
WEI (Spectra) Variable	\$ 21,333.73	
Questar Fixed	\$ 24,569.27	
Third party capacity release	\$ 1,272.22	
Tuscarora Fixed	\$ 1,272.22	
Tuscarora Variable	\$ 2,007.50	
Coos Bay Fixed	\$ 6.79	
Weyerhaeuser Recall Rights	\$ 2,014.29	
Northwest Natural (Mist)	\$ -	
Intercompany transportation	\$ -	
Total Demand Costs from Purchase Journals	\$ 1,618,319.64	
less variable costs charged to commodity	\$ (44,021.43)	
Plus 20% Sharing over Costs	\$ (53,014.71)	
Plus CDN Demand Charges	\$ (53,014.71)	
Total Demand Costs to be Deferred	\$ 1,521,283.50	

804000 GD OR	\$ 5,426,640.00	
804000 GD OR	\$ -	
811000 GD OR	\$ (20,651.91)	
804600 GD OR	\$ 357,749.05	
804010 GD OR	\$ (14,737.08)	
804700 GD OR	\$ -	
804730 GD OR	\$ 4,337,978.44	
Total Commodity Costs from Purchase Journals	\$ 10,087,078.50	
Storage (injections)/Withdrawals	\$ 256,350.13	
GST currency exchange difference	\$ 66,376.21	
Broker Fees	\$ 1,164.02	
Newedge/Mizuho Transaction Fees	\$ 2,811.96	
OR Imbalance	\$ 230,642.24	
OR Off System Sales Revenue	\$ (7,084,856.87)	
less CDN Demand Charges	\$ 53,014.71	
plus variable costs from Demand	\$ 44,021.43	
Total Commodity Costs to be Deferred	\$ 3,660,602.33	
Total Net Gas Costs for Deferral	\$ 5,181,885.83	
Recon to Purchase Journals	\$ 5,181,885.83	
Deferral Gas Costs	\$ 5,181,885.83	
Purchase Journal Gas Costs	\$ 5,181,885.83	
20% Sharing	\$ 5,181,885.83	

Demand Expenses for Deferral		\$ 1,521,283.50
Oregon PGA Demand Revenue		
Rate Schedules:		
410 Residential	6,538,777	See Attached
420 Commercial	3,252,718	See Attached
424 Industrial	298,219	See Attached
440 Interruptible	NA	0.00000
444 Seasonal	700	See Attached
Total Demand Volumes	10,090,414	142.16
Check	10,090,414	0.20314
Demand Deferral Expenses		\$ 1,521,283.50
Demand PGA Revenue		\$ 2,049,788.02
Amount to be deferred	191910 GD OR	\$ (528,504.52)

Commodity		\$ 3,660,602.33
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Oregon PGA Commodity Revenue		
Rate Schedules:		
410 Residential	6,538,777	See Attached
420 Commercial	3,252,718	See Attached
424 Industrial	298,219	See Attached
440 Interruptible	364,163	See Attached
444 Seasonal	700	See Attached
Check	10,454,577	279.73
Commodity Deferral Expenses		\$ 0.39933
Commodity PGA Revenue		\$ 3,660,602.33
90% Allowed for recovery from Customers		Difference \$ (514,271.76)
Amount to be deferred	191909 GD OR	\$ (462,844.58)

Misc Calculations for Demand and Commodity Deferrals		
CDN demand charges:		
Sumas & Huntington purchase volumes:	(137,120)	Adj fr prior months
Actual rate per Westcoast:	\$ 0.38663	\$ (53,014.71)
	\$ (53,014.71)	\$ 0.00

Oregon sharing		(51,427.18)
		0.00
		(51,427.18)

JET Entry		
Debits		
Credits		