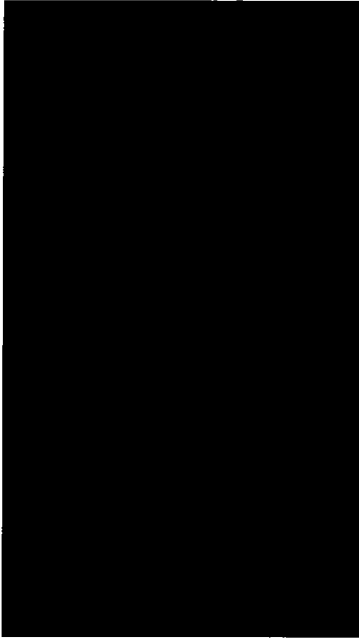


AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: G-ROR-12E
GAS RATE OF RETURN For Twelve Months Ended December 31, 2015 Ending Balance Basis	

Ref/Basis Account Description System Washington Idaho



G-OPS Gas Net Operating Income (Loss)
Adjustments
Adjusted Gas Net Operating Income (Loss)
G-APL Gas Net Adjusted Rate Base
RATE OF RETURN

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

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STATE OF WASH
UTIL. AND TRANS
COMMISSION

RESULTS OF OPERATIONS		Report ID:
GAS ALLOCATION PERCENTAGES		G-ALL-12E
For Twelve Months Ended December 31, 2015		
Ending Balance Basis		

Based on Data from: System Washington Idaho

Basis	Ref	Description	Period
1	Input	System Contract Demand	01-01-2012 thru 12-31-2014
2	Input	Number of Customers Percent	12-01-2015 thru 12-31-2015
3	G-OPS	Direct Distribution Operating Expense Percent	01-01-2015 thru 12-31-2015
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percent	01-01-2015 thru 12-31-2015
		Direct Labor Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total Percent	
		Total Number of Customers Percent	
		Total Direct Plant Percent	
4		Total Four Factor Allocators Percent	
6	Input	Actual Therms Purchased Percent	01-01-2015 thru 12-31-2015

RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2015 Ending Balance Basis	Report ID: G-ALL-12E
--	--------------------------------

Input	Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor				
Direct O & M Accts 500 - 894				
Direct O & M Accts 901 - 935				
Direct O & M Accts 901 - 905 Utility 9 Only				
Adjustments				
Total				
Percentage				
Direct Labor Accts 500 - 894				
Direct Labor Accts 901 - 935				
Direct Labor Accts 901 - 905 Utility 9 Only				
Total				
Percentage				
Number of Customers at				
Percentage				
Net Direct Plant				
Percentage				
Total Percentages				
Average (CD AA)				

RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2015 Ending Balance Basis	Report ID: G-ALL-12E
--	--------------------------------

01-01-2014 thru 12-31-2014

Input	Total	Electric	Gas North	Oregon Gas
Gas North/Oregon 4-Factor				
Direct O & M Accts 580 - 894				
Direct O & M Accts 901 - 935				
Direct O & M Accts 901 - 905 Utility 9 Only				
Total				
Percentage				
Direct Labor Accts 580 - 894				
Direct Labor Accts 901 - 935				
Direct Labor Accts 901 - 905 Utility 9 Only				
Total				
Percentage				
Number of Customers at				
Percentage				
Net Direct Plant				
Percentage				
Total Percentages				
Average (GD AA)				

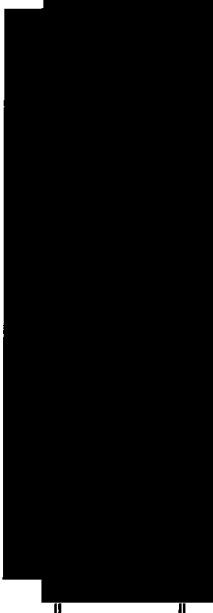
RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended December 31, 2015
Ending Balance Basis

Input	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
Elec/Gas North 4-Factor					
Direct O & M Accts 580 - 894					
Direct O & M Accts 901 - 935					
Adjustments					
Total					
Percentage					
Direct Labor Accts 580 - 894					
Direct Labor Accts 901 - 935					
Total					
Percentage					
Number of Customers at					
Percentage					
Net Direct Plant					
Percentage					
Total Percentages					
Average (CD AN/ID/WA)					
9					
JP	01-01-2015 thru 12-31-2015				
10	01-01-2015 thru 12-31-2015				
11	01-01-2015 thru 12-31-2015				
12	12-01-2015 thru 12-31-2015				
13	12-01-2015 thru 12-31-2015				
14	01-01-2015 thru 12-31-2015				

RESULTS OF OPERATIONS		Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES		
For Twelve Months Ended December 31, 2015		
Ending Balance Basis		
99	Input	Not Allocated



**** The following is obsolete as of 201412 and will not be printed. ****

16 Input JP Factor Percent 01-01-2015 thru 12-31-2015

**** The following is obsolete as of 201111 and will not be printed. ****

Situs Plant by Functional Group:
(Used to functionalize R&P Property Tax on

Report G-OTX)

G-PLT Underground Storage

Input Distribution

Input General

TOTAL

Washington Idaho



RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-OPS-12E

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES										
SALES OF GAS:										
99 480000	Residential									
99 4812XX	Commercial - Firm & Interruptible									
99 4813XX	Industrial-Firm									
99 481400	Interruptible									
99 484000	Interdepartmental Revenue									
99 499XXX	Unbilled Revenue									
TOTAL SALES TO ULTIMATE CUSTOMERS										
OTHER OPERATING REVENUES:										
99 483XXX	Sales for Resale									
4 488000	Miscellaneous Service Revenues									
99 4893XX	Transportation Revenues									
99 493000	Rent from Gas Property									
4 495XXX	Other Gas Revenues									
99 496100	Provision for Rate Refund									
TOTAL OTHER OPERATING REVENUES										
TOTAL GAS REVENUES										
PRODUCTION EXPENSES:										
G-804 804/805	City Gate Purchases									
99 808XXX	Net Natural Gas Storage Transactions									
99 811000	Gas Used for Products Extraction									
10 813000	Other Gas Expenses									
99 813010	Gas Technology Institute (GTI) Expenses									
TOTAL PRODUCTION EXPENSES										
UNDERGROUND STORAGE EXPENSES:										
1 814000	Supervision & Engineering									
1 824000	Other Expenses									
1 837000	Other Equipment									
TOTAL UNDERGROUND STORAGE OPER										
G-DEPX	Depreciation Expense-Underground Storage									
G-AMTX	Amortization Expense-Underground Storage									
G-OTX	Taxes Other Than FIT									
TOTAL UG STORAGE DEPR/AMRT/NON-FI										

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended December 31, 2015		
Ending Balance Basis		
Ref/Basis Account	Description	

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

TOTAL UNDERGROUND STORAGE EXPENSES



RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-OPS-12E

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering									
3	871000	Distribution Load Dispatching									
3	874000	Mains & Services Expenses									
3	875000	Measuring & Reg Sta Exp-General									
3	876000	Measuring & Reg Sta Exp-Industrial									
3	877000	Measuring & Reg Sta Exp-City Gate									
3	878000	Meter & House Regulator Expenses									
3	879000	Customer Installation Expenses									
3	880000	Other Expenses									
3	881000	Rents									
MAINTENANCE											
3	885000	Supervision & Engineering									
3	887000	Mains									
3	889000	Measuring & Reg Sta Exp-General									
3	890000	Measuring & Reg Sta Exp-Industrial									
3	891000	Measuring & Reg Sta Exp-City Gate									
3	892000	Services									
3	893000	Meters & House Regulators									
3	894000	Other Equipment									
TOTAL DISTRIBUTION OPERATING EXP											
G-DEPX		Depreciation Expense-Distribution									
G-OTX		Taxes Other Than FIT									
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES											
TOTAL DISTRIBUTION EXPENSES											

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES

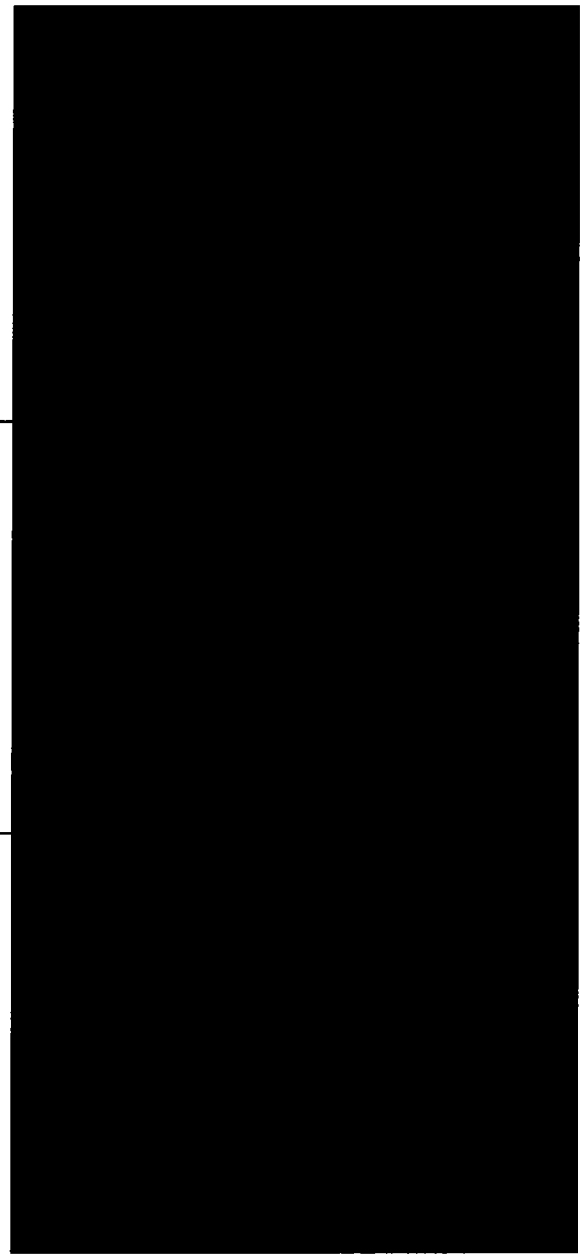
Report ID:
G-OPS-12E

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

CUSTOMER ACCOUNTS EXPENSES:
 2 901000 Supervision
 2 902000 Meter Reading Expenses
 G-903 903XXX Customer Records & Collection Expenses
 2 904000 Uncollectible Accounts
 2 905000 Misc Customer Accounts
TOTAL CUSTOMER ACCOUNTS EXPENSES

CUSTOMER SERVICE & INFO EXPENSES:
 G-908 908XXX Customer Assistance Expenses
 2 909000 Advertising
 2 910000 Misc Customer Service & Info Exp
TOTAL CUSTOMER SERVICE & INFO EXP

SALES EXPENSES:
 2 912000 Demonstrating & Selling Expenses
 2 913000 Advertising
 2 916000 Miscellaneous Sales Expenses
TOTAL SALES EXPENSES



RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-OPS-12E

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

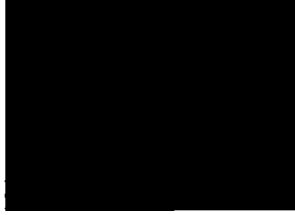
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000									
4	921000									
4	922000									
4	923000									
4	924000									
4	925XXX									
4	926XXX									
4	928000									
4	930000									
4	931000									
4	935000									
	TOTAL ADMIN & GEN OPERATING EXP									
G-DEPX	Depreciation Expense-General Plant									
G-AMTX	Amortization Expense - General Plant - 303000									
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3									
G-AMTX	Amortization Expense-General Plant - 390200, 391									
99	407025									
99	407229									
99	407335									
99	407425									
99	407468									
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES									
	TOTAL ADMIN & GENERAL EXPENSES									
	TOTAL EXPENSES BEFORE FIT									
	NET OPERATING INCOME (LOSS) BEFORE FIT									
G-FIT	FEDERAL INCOME TAX									
G-FIT	DEFERRED FEDERAL INCOME TAX									
G-FIT	AMORTIZED INVESTMENT TAX CREDIT									
	GAS NET OPERATING INCOME (LOSS)									

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended December 31, 2015		
Ending Balance Basis		
Ref/Basis Account	Description	

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

- ALLOCATION RATIOS:
- G-ALL 1 System Contract Demand
 - G-ALL 2 Number of Customers
 - G-ALL 3 Direct Distribution Operating Expense
 - G-ALL 4 Jurisdictional 4-Factor Ratio
 - G-ALL 10 Actual Annual Throughput
 - G-ALL 99 Not Allocated



AVISTA UTILITIES

RESULTS OF OPERATIONS
GAS ALLOCATION OF OTHER REVENUE
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

Report ID:
G-495-12E

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU									
4	495028	DEFERRED EXCHANGE RESERVATION									
4	495100	ENTITLEMENT PENALTIES									
4	495280	OTHER GAS REV-DECOUPLING MECHA									
99	495311	CONTRA DECOUPLING DEFERRAL									
4	495328	RESIDENTIAL DECOUPLING DEFERRE									
4	495329	AMORTIZATION RES DECOUPLING DE									
4	495338	NON-RES DECOUPLING DEFERRED RE									
4	495339	AMORTIZATION NON-RES DECOUPLIN									
4	495600	OTHER GAS REVENUE-DSM LOST MAR									
4	495680	OTHER GAS REVENUE-MARGIN REDUC									
4	495711	OTHER GAS REVENUE-GLENDALD SY									
4	495780	OTHER GAS REVENUE-PPP RECOVERY									
4	495900	GAS CUSTOMERS-OTHER GAS REVENU									
		TOTAL PURCHASED GAS COSTS									

ALLOCATION RATIOS:

G-ALL 4 Jurisdictional 4-Factor Ratio
 G-ALL 99 Not Allocated

AVISTA UTILITIES

RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

Report ID:
G-804-12E

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basi:	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases									
1	804001	Pipeline Demand Costs									
1	804002	Transport Variable Charges									
6	804010	Gas Costs - Fixed Hedge									
6	804014	GTI Contributions									
6	804017	Transaction Fees									
6	804140	Gas Research Contributions									
6	804170	Gas Transaction Fees									
6	804600	Gas Purchases - Financial									
6	804700	Gas Costs - Offsystem Bookout									
6	804711	Gas Costs - Offsystem Bookout Offset									
6	804730	Gas Costs - Intracompany LDC Gas									
6	804999	Off System Gas Purchases									
99	805110	Gas Exp - Rate Amortizations									
99	805111	Amortize ID Holdback									
99	805120	Gas Expense - Rate Deferrals									
		TOTAL PURCHASED GAS COSTS									

ALLOCATION RATIOS:

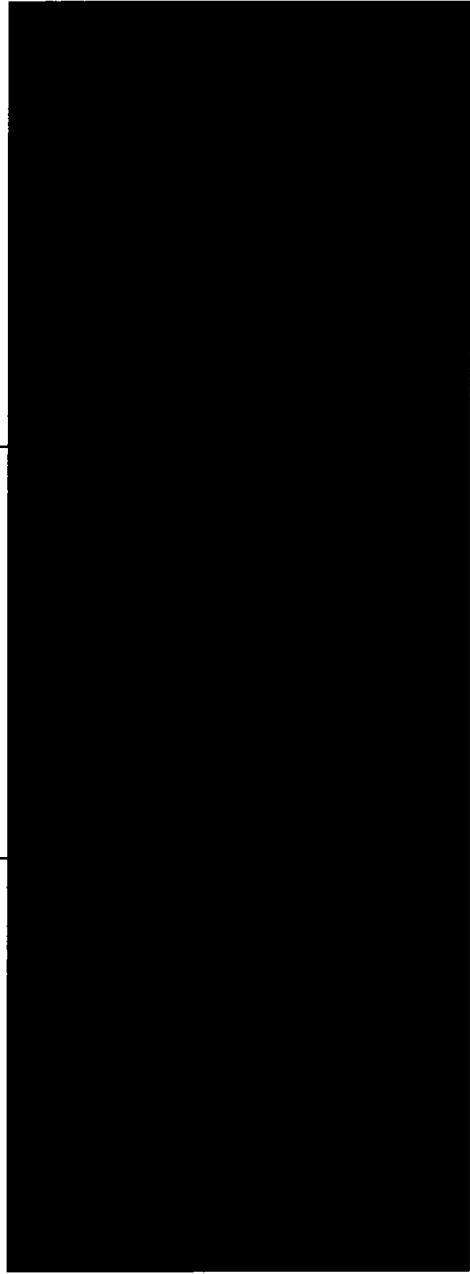
G-ALL	1	System Contract Demand
G-ALL	6	Actual Terms Purchased
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 903
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-903-12E

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total



2 903000 Customer Records & Collections
 12 903920 Accts Rec Sold - Program Fees
 12 903930 Accts Rec Sold - Maturity Yield Fees
 Total Account 903

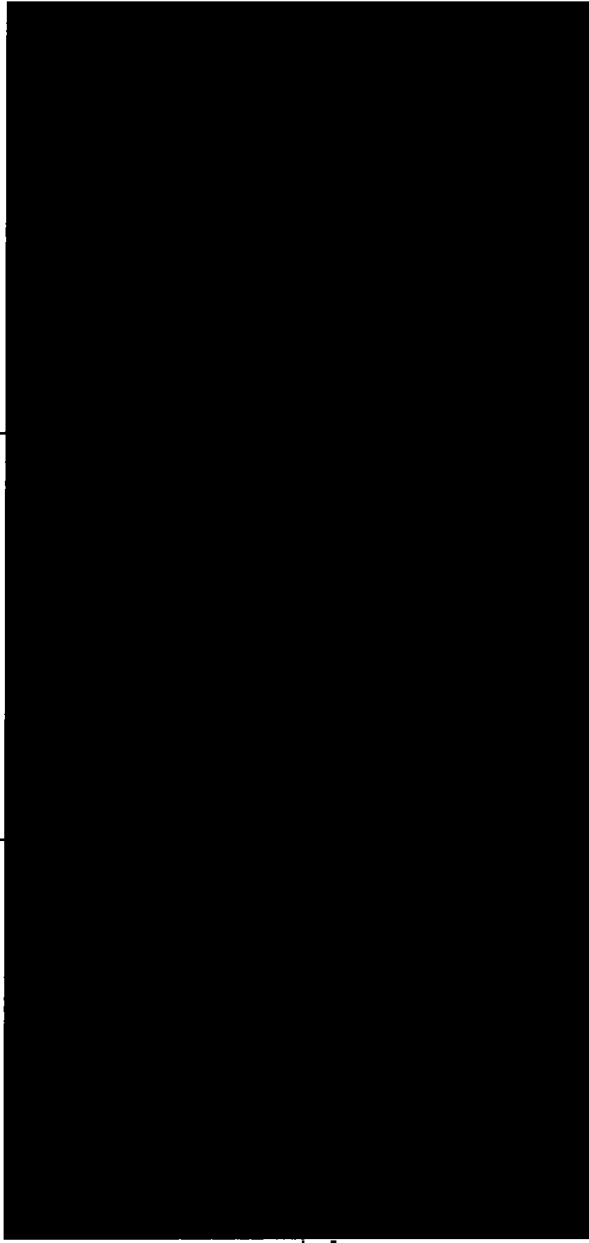
ALLOCATION RATIOS:
 G-ALL 2 Number of Customers
 G-ALL 12 Net Gas Plant (before DFIT)

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended December 31, 2015	
Ending Balance Basis	

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basi:Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense									
99	908600 Public Purpose Tariff Rider Expense Offset									
99	908610 Limited Income Tax Refund Program									
99	908690 Schedule 91 Amortization included in Unbilled									
99	908990 DSM Amortization									
	Total Account 908									

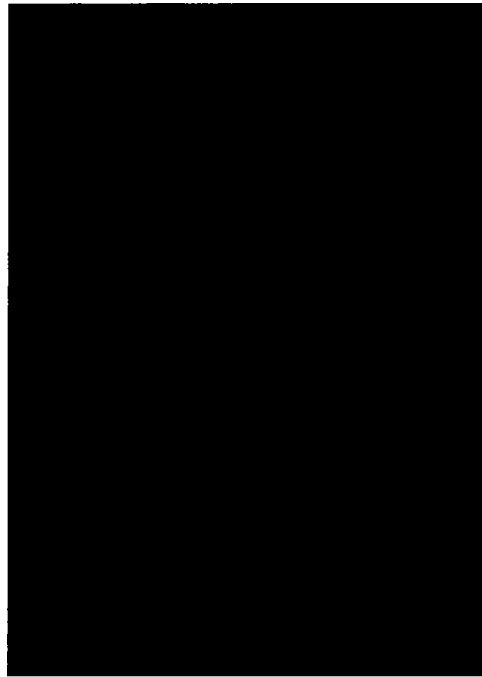


ALLOCATION RATIOS:
 G-ALL 2 Number of Customers
 G-ALL 99 Not Allocated

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended December 31, 2015	
Ending Balance Basis	

Ref/Basis Description System Washington Idaho



Debt
 1 Capital Structure - Debt Ratio
 2 Cost of Debt
 Total Cost of Debt

Total Weighted Cost

G-APL Net Rate Base

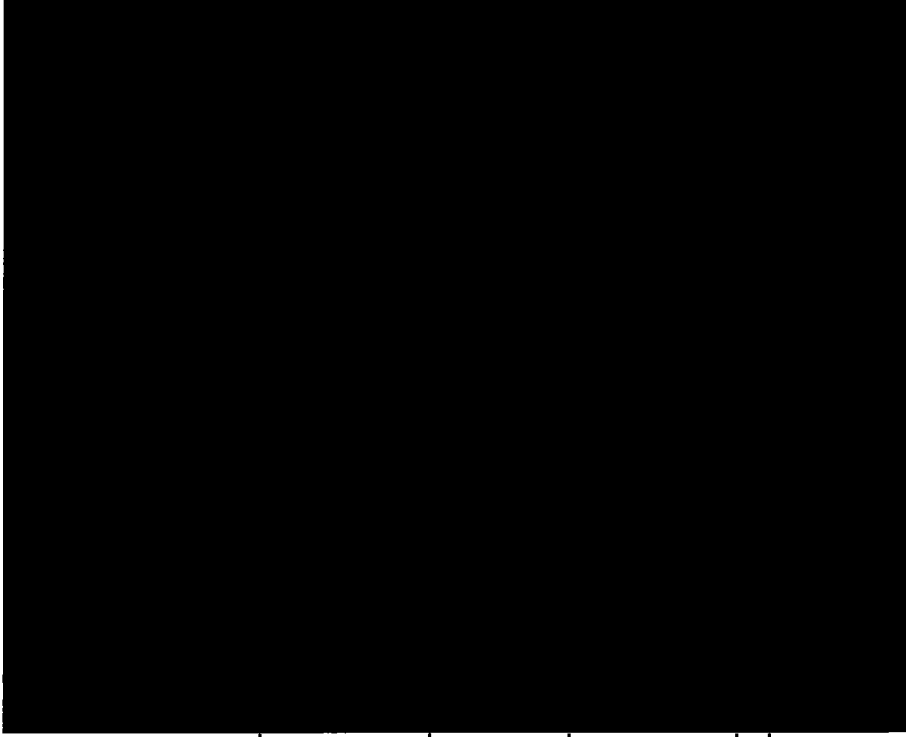
Interest Deduction for FIT Calculation

1 AMA Actual Debt Ratio
 2 AMA Actual Debt Cost

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
FEDERAL INCOME TAXES--GAS		G-FIT-12E
For Twelve Months Ended December 31, 2015		
Ending Balance Basis		

Ref/Basis	Description	System	Washington	Idaho
-----------	-------------	--------	------------	-------

G-OPS	Calculation of Taxable Operating Income: Operating Revenue			
G-OPS	Operating & Maintenance Expense			
G-OPS	Book Deprec/Amort and Reg Amortizations			
G-OTX	Taxes Other than FIT Net Operating Income Before FIT			
G-INT	Less: Interest Expense			
G-SCM	Schedule M Adjustments Taxable Net Operating Income			
	Tax Rate			
	Total Federal Income Tax			
G-DTE	Deferred FIT			
99	411400 Amortized Investment Tax Credit Total FIT/Deferred FIT & ITC			
ALLOCATION RATIOS:				
G-ALL	99	Not Allocated		

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ITEMS		G-SCM-12E
For Twelve Months Ended December 31, 2015		
Ending Balance Basis		

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization									
12	997001	Contributions In Aid of Construction									
2	997002	Injuries and Damages									
12	997003	Salvage									
4	997005	FAS106 Current Retiree Medical Accrual									
6	997008	DSM Book Amortization									
99	997010	Deferred Gas Credit and Refunds									
4	997015	Airplane Lease Payments									
12	997016	Redemption Expense Amortization									
4	997020	FAS87 Current Pension Accrual									
4	997029	FAS 106 Post Retirement Benefits									
99	997031	Decoupling Mechanism									
12	997032	Interest Rate Swaps									
4	997033	DSM Tariff Rider									
12	997048	AFUDC									
11	997049	Tax Depreciation									
1	997055	Deferred Gas Exchange									
4	997062	Gain on Sale of Office Building									
99	997065	Amortization of Unbilled Revenue Add-Ins									
99	997073	DSIT Amortization - ID									
11	997080	Book Transportation Depreciation									
4	997081	Deferred Compensation									
4	997082	Meal Disallowances									
4	997083	Paid Time Off									
2	997084	Customer Uncollectibles									
99	997098	Provision for Rate Refund									
12	997101	Repairs 481 (a)									
12	997102	Amort Idaho Earnings Test (254229)									
99	997103	Def Project Compass									
		TOTAL SCHEDULE M ADJUSTMENTS									

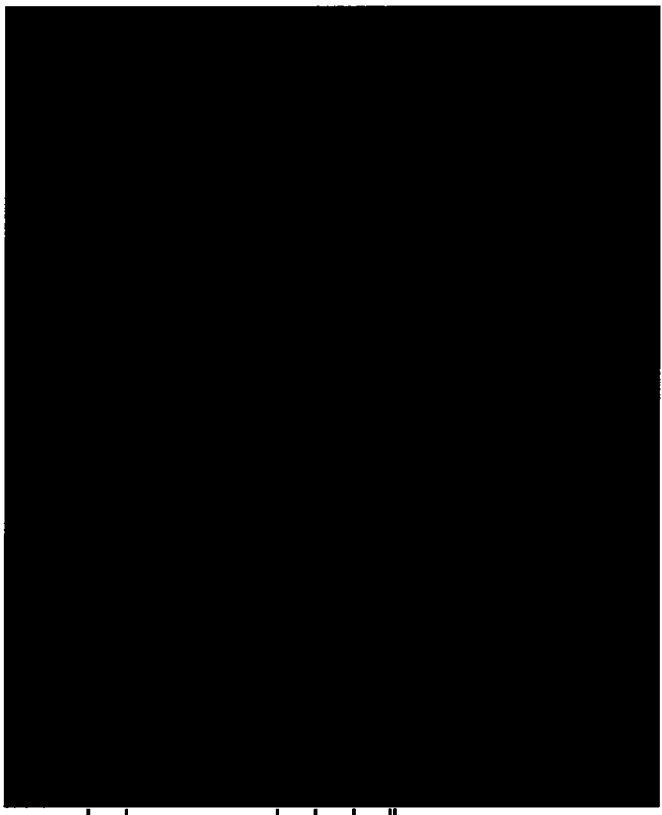
ALLOCATION RATIOS:

G-ALL	1	Contract System Demand
G-ALL	2	Number of Customers
G-ALL	4	Jurisdictional 4-Factor Ratio
G-ALL	6	Actual Therms Purchased
G-ALL	11	Book Depreciation
G-ALL	12	Net Gas Plant (before DFIT)
G-ALL	99	Not Allocated

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
DEFERRED INCOME TAX EXPENSE--GAS		G-DTE-12E
For Twelve Months Ended December 31, 2015		
Ending Balance Basis		

System Washington Idaho



14 410100 Deferred Federal Income Tax Expense - Allocated
 99 410100 Deferred Federal Income Tax Exp
 SUBTOTAL

14 411100 Deferred Federal Income Tax Expense - Allocated
 99 411100 Deferred Federal Income Tax Exp
 SUBTOTAL

Total Deferred Federal Income Tax Expense

ALLOCATION RATIOS:

G-ALL 14 Net Allocated Schedule M's
 G-ALL 99 Not Allocated

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-OTX-12E

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408190	UNDERGROUND STORAGE R&P Property Tax - Storage									
		TOTAL UNDERGROUND STORAGE TAX									
99	408110	DISTRIBUTION State Excise Tax									
99	408120	Municipal Occupation & License Tax									
99	408130	Excise Tax									
99	408160	Miscellaneous State or Local Tax									
99	408170	R&P Property Tax - Distribution									
99	409100	State Income Tax									
		TOTAL DISTRIBUTION TAX									
		TOTAL TAXES OTHER THAN FIT									

ALLOCATION RATIOS:
 G-ALL 1 System Contract Demand



RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
 G-PLT-12E

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)									
4	3031XX	Misc Intangible IT Plant (3031XX)									
		TOTAL INTANGIBLE PLANT									
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights									
1	351XXX	Structures & Improvements									
1	352XXX	Wells									
1	353000	Lines									
1	354000	Compressor Station Equipment									
1	355000	Measuring & Regulating Equipment									
1	356000	Purification Equipment									
1	357000	Other Equipment									
		TOTAL UNDERGROUND STORAGE PLA									
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights									
6	374400	Land & Land Rights									
6	375000	Structures & Improvements									
6	376000	Mains									
6	378000	Measuring & Reg Station Equip-General									
6	379000	Measuring & Reg Station Equip-City Gate									
6	380000	Services									
6	381000	Meters									
6	382000	Meter Installations									
6	383000	House Regulators									
6	384000	House Regulator Installations									
6	385000	Industrial Measuring & Reg Sta Equip									
6	387000	Other Equipment									
		TOTAL DISTRIBUTION PLANT									
		GENERAL PLANT									
4	389XXX	Land & Land Rights									
4	390XXX	Structures & Improvements									
4	391XXX	Office Furniture & Equipment									
4	392XXX	Transportation Equipment									
4	393000	Stores Equipment									
4	394000	Tools, Shop & Garage Equipment									

AVISTA UTILITIES

Report ID:
G-PLT-12E

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment						
4	396XXX	Power Operated Equipment						
4	397XXX	Communications Equipment						
4	398000	Miscellaneous Equipment						
		TOTAL GENERAL PLANT						
		TOTAL PLANT IN SERVICE						
		ACCUMULATED DEPRECIATION						
G-ADEP		Underground Storage						
G-ADEP		Distribution Plant						
G-ADEP		General Plant						
		TOTAL ACCUMULATED DEPRECIATI						
		ACCUMULATED AMORTIZATION						
G-AAAMT		General Plant - 303000						
G-AAAMT		Misc IT Intangible Plant - 3031XX						
G-AAAMT		Underground Storage						
G-AAAMT		General Plant - 390200, 396200						
		TOTAL ACCUMULATED AMORTIZATI						
		TOTAL ACCUMULATED DEPR/AMOR						
		NET GAS UTILITY PLANT before DFIT						
		ACCUMULATED DFIT						
12	282900	ADFIT - Gas Plant In Service						
4, 12	282900	ADFIT - Common Plant (282900 from C-						
4	283750	ADFIT - Common Plant (283750 from C-						
12	283850	ADFIT - Gas portion of Bond Redemptio						
		TOTAL ACCUMULATED DFIT						
		NET GAS UTILITY PLANT						
		ALLOCATION RATIOS:						
G-ALL	1	System Contract Demand						
G-ALL	4	Jurisdictional 4-Factor Ratio						
G-ALL	6	Actual Therms Purchased						
G-ALL	12	Net Gas Plant (before DFIT)						

RESULTS OF OPERATIONS Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT G-APL-12E
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis
 Ref/Basis Account Description

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT									
NET GAS PLANT IN SERVICE									
OTHER ADJUSTMENTS:									
4	253850								
4	190850								
1	117100								
1	164100								
4	252000								
99	235199								
C-WKC									
99	186710								
TOTAL OTHER ADJUSTMENTS									
NET RATE BASE									
ALLOCATION RATIOS:									
G-ALL	1	System Contract Demand							
G-ALL	4	Jurisdictional 4-Factor Ratio							
G-ALL	99	Not Allocated							

AVISTA UTILITIES

RESULTS OF OPERATIONS
GAS-NORTH DEPRECIATION EXPENSE
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

Report ID:
G-DEPX-12E

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****		Total
					Direct	Allocated	Direct	Allocated	Direct	Allocated	
Electric Production											
Steam (ED-AN)											
Hydro (ED-AN)											
Other (ED-AN)											
Total Electric Production											
Electric Transmission											
ED-AN											
Total Electric Transmission											
Electric Distribution											
ED-AN											
ED-ID											
ED-WA											
Total Electric Distribution											
Gas Underground Storage											
1 GD-AN											
GD-OR											
Total Gas Underground Storage											
Gas Distribution											
6 GD-AN											
GD-ID											
GD-WA											
GD-OR											
Total Gas Distribution											
General Plant											
ED-AN											
ED-ID											
ED-WA											
7,4 CD-AA											
9,4 CD-AN											
9 CD-ID											
9 CD-WA											
8,4 GD-AA											
4 GD-AN											
GD-ID											
GD-WA											
GD-OR											
Total General Plant											
Total Depreciation Expense											
Allocation Ratios:											
Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho				

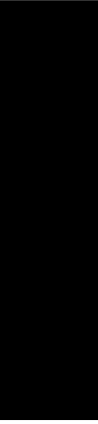
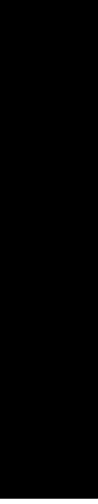
RESULTS OF OPERATIONS
GAS-NORTH DEPRECIATION EXPENSE
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-DEPX-12E

7 Elec/Gas North/Oregon 4-Factor
 8 Gas North/Oregon 4-Factor
 9 Elec/Gas North 4-Factor

1 System Contract Demand
 4 Jurisdictional 4-Factor Ratio
 6 Actual Therms Purchased



AVISTA UTILITIES

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

Report ID:
G-AMTX-12E

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Production/Transmission										
Franchises (302000) ED-AN										
Misc Intangible Pk (303000) ED-AN										
Total Production/Transmission										
Distribution										
Franchises (302000) ED-WA										
Misc Intangible Pk (303000) ED-WA										
Total Distribution										
General Plant - 303000										
7,4 CD-AA										
9,4 CD-AN										
9,4 CD-ID										
8,4 ED-AN										
4 ED-ID										
4 ED-WA										
4 GD-AA										
4 GD-AN										
4 GD-OR										
Total General Plant - 303000										
Miscellaneous IT Intangible Plant - 3031XX										
7,4 CD-AA										
9,4 CD-AN										
9,4 CD-ID										
8,4 ED-AN										
4 ED-ID										
4 ED-WA										
4 GD-AA										
4 GD-AN										
4 GD-OR										
Total Miscellaneous IT Intangible Plant - 3031XX										
Gas Underground Storage										
1 GD-AN										
Total Gas Underground Storage										
General Plant - 390200, 396200										
7,4 CD-AA										
4 ED-AN										
4 GD-OR										
Total General Plant- 390200, 396200										
Total Amortization Expense										
Allocation Ratios:										
Service -										
7 Elec/Gas North/Oregon 4-Factor										
8 Gas North/Oregon 4-Factor										
9 Elec/Gas North 4-Factor										

AVISTA UTILITIES

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED DEPRECIATION
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

Report ID:
G-ADEP-12E

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Electric Production										
Steam (ED-AN)										
Hydro (ED-AN)										
Other (ED-AN)										
Total Electric Production										
Electric Transmission										
ED-AN										
Total Electric Transmission										
Electric Distribution										
ED-AN										
ED-ID										
ED-WA										
Total Electric Distribution										
Gas Underground Storage										
1 GD-AN										
GD-OR										
Total Gas Underground Storage										
Gas Distribution										
6 GD-AN										
GD-ID										
GD-WA										
GD-OR										
Total Gas Distribution										
General Plant										
ED-AN										
ED-ID										
ED-WA										
7,4 CD-AA										
9,4 CD-AN										
9 CD-ID										
9 CD-WA										
8,4 GD-AA										
4 GD-AN										
GD-ID										
GD-WA										
GD-OR										
Total General Plant										
Total Accumulated Depreciation										

Allocation Ratios:

Service -

Electric

Gas-North

Gas-South

Jurisdiction -

Washington

Idaho

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RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED DEPRECIATION
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-ADEP-12E

7 Elec/Gas North/Oregon 4-Factor
 8 Gas North/Oregon 4-Factor
 9 Elec/Gas North 4-Factor

1 System Contract Demand
 4 Jurisdictional 4-Factor Ratio
 6 Actual Therms Purchased



AVISTA UTILITIES

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

Report ID:
G-AAAMT-12E

Ref/Basis	System Total	Assigned or Allocated to Electric		Assigned or Allocated to Gas-North		Assigned or Allocated to Gas-South		***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****		Total
		Allocated	to Electric	Allocated	to Gas-North	Allocated	to Gas-South	Direct	Allocated	Direct	Allocated	Direct	Allocated	
Production/Transmission														
Franchises (302000)			ED-AN											
Misc Intangible Pft (303000)			ED-AN											
Total Production/Transmission														
Distribution														
Franchises (302000)			ED-WA											
Misc Intangible Pft (303000)			ED-WA											
Total Distribution														
General Plant - 303000														
7,4			CD-AA											
9,4			CD-AN											
			GD-ID											
			GD-WA											
			GD-OR											
Total General Plant - 303000														
Miscellaneous IT Intangible Plant - 3031XX														
7,4			CD-AA											
9,4			CD-AN											
9			CD-ID											
			ED-AN											
			ED-ID											
			ED-WA											
8,4			GD-AA											
4			GD-AN											
			GD-OR											
Total Miscellaneous IT Intangible Plant - 3031X														
Gas Underground Storage														
1			GD-AN											
Total Gas Underground Storage														
General Plant - 390200, 396200														
7,4			CD-AA											
9			CD-ID											
9			CD-WA											
4			ED-AN											
			ED-WA											
			GD-WA											
			GD-OR											
Total General Plant - 390200, 396200														
Total Accumulated Amortization														
Allocation Ratios:														
Service -														

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAAMT-12E
For Twelve Months Ended December 31, 2015		
Ending Balance Basis		

- 7 Elec/Gas North/Oregon 4-Factor
- 8 Gas North/Oregon 4-Factor
- 9 Elec/Gas North 4-Factor

- 1 System Contract Demand
- 4 Jurisdictional 4-Factor Ratio

AVISTA UTILITIES



RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-12E

Ref/Basis	Account	Description	Total	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												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
390XXX		Structures & Improvements												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
391XXX		Office Furniture & Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
392XXX		Transportation Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												



RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-12E

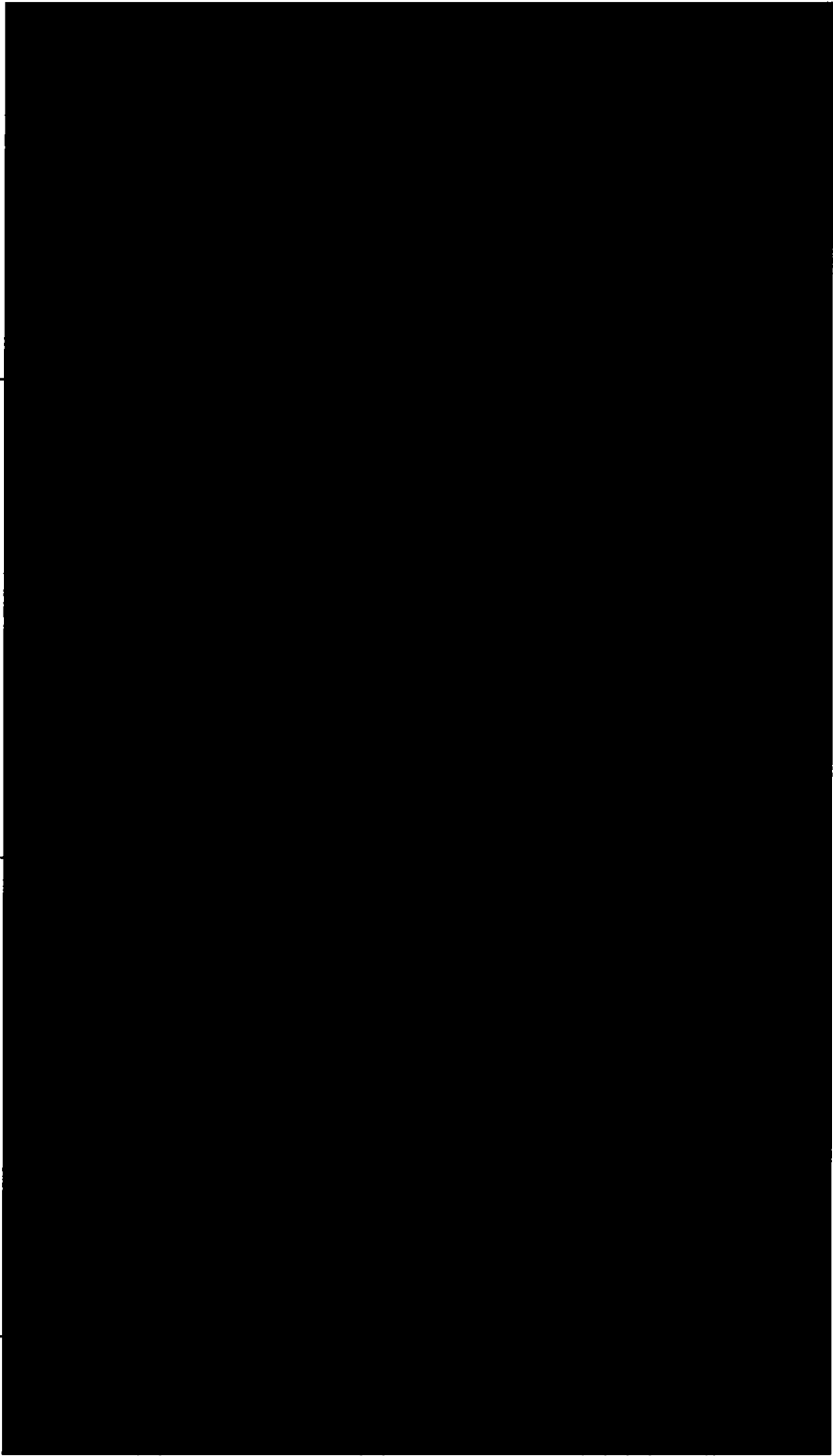
Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
393000	Stores Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
394000	Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
395000	Laboratory Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												

AVISTA UTILITIES
Gas-North Copy

Report ID:
C-GPL-12E

COMMON GENERAL PLANT
For Twelve Months Ended December 31, 2015
Ending Balance Basis

Ref/Basis	Account	Description	Total	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												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
397XXX		Communication Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
398000		Miscellaneous Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
		TOTAL GENERAL PLANT												



ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Fac
G-ALL	8	Gas North/Oregon 4-Factor
G-ALL	9	Elec/Gas North 4-Factor
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-IPL-12E

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****
 Direct-WA Direct-ID Allocated Total Direct-WA Direct-ID Allocated Total Direct-OR Allocated Total

Ref/Basis	Account	Description	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												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
303100		Misc Intangible Plant-Mair												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
303110		Misc Intangible Plant-PC												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
8		CD-WA / ID / AN												
		TOTAL ACCOUNT												
		TOTAL												

ALLOCATION RATIOS:
 G-ALL 7 Elec/Gas North/Oregon 4-
 G-ALL 8 Gas North/Oregon 4-Facto
 G-ALL 9 Elec/Gas North 4-Factor
 G-ALL 99 Not Allocated

RESULTS OF OPERATIONS
COMMON ACCUMULATED DEFERRED FIT
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-DTX-12E

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
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Deferred FIT - Common Plant (For Report APL)

7	282900 CD-AA				
8	282900 GD-AA				
9	282900 CD-WA / ID / AN				
7	283750 CD-AA				
	Total				

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor
G-ALL	8	Gas North/Oregon 4-Factor
G-ALL	9	Elec/Gas North 4-Factor
G-ALL	99	Not Allocated

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended December 31, 2015	
Ending Balance Basis	

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				Total
		Washington	Idaho	Oregon	Oregon	
1	151120 FUEL STOCK COAL-COLSTRIP					
1	151210 FUEL STOCK HOG FUEL-KFGS					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES					
1	154300 PLANT MATERIALS & OPER SUP-CS2					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY					
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE					
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE					
99	163998 COMMON WORKING CAPITAL					
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL					
	<u>TOTAL</u>					

	Washington	Idaho	Oregon	Total	***** ELECTRIC *****	***** GAS NORTH *****	*GAS SOUTH*
					Washington	Idaho	Oregon
					Idaho	Washington	Idaho
					Idaho	Washington	Oregon

ALLOCATION RATIOS:

1	Production/Transmission Ratio
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios
99	Not Allocated

Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas