

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-1A</b>
<b>GAS RATE OF RETURN</b>	

AVISTA UTILITIES

For Month Ended September 30, 2017  
Average of Monthly Averages Basis

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(978,830)	(643,936)	(334,894)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>(978,830)</u>	<u>(643,936)</u>	<u>(334,894)</u>
G-APL	Gas Net Adjusted Rate Base	<u>471,075,470</u>	<u>322,178,757</u>	<u>148,896,713</u>
	<b>RATE OF RETURN</b>	<u><u>-0.208%</u></u>	<u><u>-0.200%</u></u>	<u><u>-0.225%</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**  
**GAS ALLOCATION PERCENTAGES**  
For Month Ended September 30, 2017  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2013 thru 12-31-2015	<b>100.000%</b>	<b>70.530%</b>	<b>29.470%</b>
2	Input	Number of Customers Percent	9-01-2017 thru 09-30-2017	242,922 <b>100.000%</b>	160,945 <b>66.254%</b>	81,977 <b>33.746%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	9-01-2017 thru 09-30-2017	1,196,294 <b>100.000%</b>	880,179 <b>73.575%</b>	316,115 <b>26.425%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2016 thru 12-31-2016			
		Direct O & M Accounts 798 - 894		5,323,361	3,454,659	1,868,702
		Direct O & M Accounts 901 - 935		9,416,445	7,934,424	1,482,021
		Total		14,739,806	11,389,083	3,350,723
		Percentage		100.000%	77.268%	22.732%
		Direct Labor				
		Amount: Accounts 798 - 894		9,086,688	6,100,791	2,985,897
		Amount: Accounts 901 - 935		3,238,958	2,629,786	609,172
		Total		12,325,646	8,730,577	3,595,069
		Percentage		100.000%	70.833%	29.167%
		Total Number of Customers		239,822	158,677	81,145
		Percentage		100.000%	66.164%	33.836%
		Total Direct Plant		428,218,603	286,411,181	141,807,422
		Percentage		100.000%	66.884%	33.116%
4		Total Four Factor Allocators Percent		400.000%	281.149%	118.851%
				<b>100.000%</b>	<b>70.287%</b>	<b>29.713%</b>
6	Input	Actual Therms Purchased Percent	9-01-2017 thru 09-30-2017	8,190,469 <b>100.000%</b>	5,694,014 <b>69.520%</b>	2,496,455 <b>30.480%</b>

RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
 For Month Ended September 30, 2017  
 Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		72,715,941	61,020,528	7,373,519	4,321,894
	Direct O & M Accts 901 - 935		43,334,872	29,783,317	9,075,029	4,476,526
	Direct O & M Accts 901 - 905 Utility 9 Only		4,567,936	3,141,860	1,426,076	XXXXXX
	Adjustments		0			
	<b>Total</b>		<b>120,618,749</b>	<b>93,945,705</b>	<b>17,874,624</b>	<b>8,798,420</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>77.887%</b>	<b>14.819%</b>	<b>7.294%</b>
	Direct Labor Accts 500 - 894		74,847,276	55,802,150	13,705,913	5,339,213
	Direct Labor Accts 901 - 935		5,876,743	3,640,911	291,467	1,944,365
	Direct Labor Accts 901 - 905 Utility 9 Only		11,494,963	7,690,233	3,804,730	XXXXXX
	<b>Total</b>		<b>92,218,982</b>	<b>67,133,294</b>	<b>17,802,110</b>	<b>7,283,578</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>72.798%</b>	<b>19.304%</b>	<b>7.898%</b>
	Number of Customers at		717,579	377,285	239,822	100,472
	<b>Percentage</b>		<b>100.000%</b>	<b>52.577%</b>	<b>33.421%</b>	<b>14.002%</b>
	Net Direct Plant		3,243,965,315	2,531,901,896	461,825,314	250,238,105
	<b>Percentage</b>		<b>100.000%</b>	<b>78.050%</b>	<b>14.236%</b>	<b>7.714%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>281.312%</b>	<b>81.780%</b>	<b>36.908%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>70.328%</b>	<b>20.445%</b>	<b>9.227%</b>

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**RESULTS OF OPERATIONS**  
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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		11,097,236	0	6,996,391	4,100,845
	Direct O & M Accts 901 - 935		13,037,852	0	8,731,019	4,306,833
	Direct O & M Accts 901 - 905 Utility 9 Only		1,426,076	0	1,426,076	XXXXXX
	<b>Total</b>		<b>25,561,164</b>	<b>0</b>	<b>17,153,486</b>	<b>8,407,678</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>67.108%</b>	<b>32.892%</b>
	Direct Labor Accts 580 - 894		14,019,483	0	10,089,186	3,930,297
	Direct Labor Accts 901 - 935		1,733,128	0	225,934	1,507,194
	Direct Labor Accts 901 - 905 Utility 9 Only		3,804,730	0	3,804,730	XXXXXX
	<b>Total</b>		<b>19,557,341</b>	<b>0</b>	<b>14,119,850</b>	<b>5,437,491</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>72.197%</b>	<b>27.803%</b>
	Number of Customers at		340,294	0	239,822	100,472
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.475%</b>	<b>29.525%</b>
	Net Direct Plant		701,014,767	0	451,825,089	249,189,678
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>64.453%</b>	<b>35.547%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>274.233%</b>	<b>125.767%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.558%</b>	<b>31.442%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Month Ended September 30, 2017  
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AVISTA UTILITIES

		01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		68,433,452	61,020,528	7,412,924	0
	Direct O & M Accts 901 - 935		38,872,048	29,783,317	9,088,731	0
	Adjustments		0	0	0	0
	Total		107,305,500	90,803,845	16,501,655	0
	Percentage		100.000%	84.622%	15.378%	0.000%
	Direct Labor Accts 580 - 894		69,390,893	55,802,150	13,588,743	0
	Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
	Total		73,607,791	59,443,061	14,164,730	0
	Percentage		100.000%	80.756%	19.244%	0.000%
	Number of Customers at		617,107	377,285	239,822	0
	Percentage		100.000%	61.138%	38.862%	0.000%
	Net Direct Plant		2,956,680,102	2,504,855,013	451,825,089	0
	Percentage		100.000%	84.718%	15.282%	0.000%
	Total Percentages		400.000%	311.234%	88.766%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>77.808%</b>	<b>22.192%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2016 thru 12-31-2016	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2016 thru 12-31-2016	System 226,090,634 <b>100.000%</b>	Washington 154,438,073 <b>68.308%</b>	Idaho 71,652,561 <b>31.692%</b>	
11	Book Depreciation Percent	9-01-2017 thru 09-30-2017	1,796,068 <b>100.000%</b>	1,220,558 <b>67.957%</b>	575,510 <b>32.043%</b>	
12	Net Gas Plant (before DFIT) - AMA Percent	08-01-2017 thru 09-30-2017	550,136,873 <b>100.000%</b>	373,952,242 <b>67.974%</b>	176,184,631 <b>32.026%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	08-01-2017 thru 09-30-2017	60,965,890 <b>100.000%</b>	44,127,503 <b>72.381%</b>	16,838,387 <b>27.619%</b>	
14	Net Allocated Schedule M's - AMA Percent	9-01-2017 thru 09-30-2017	-8,311,144 <b>100.000%</b>	-5,676,761 <b>68.303%</b>	-2,634,383 <b>31.697%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	4,365,182	0	4,365,182	3,168,272	0	3,168,272	1,196,910	0	1,196,910
99 4812XX	Commercial - Firm & Interruptible	2,169,159	0	2,169,159	1,529,484	0	1,529,484	639,675	0	639,675
99 4813XX	Industrial-Firm	240,734	0	240,734	163,983	0	163,983	76,751	0	76,751
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	5,285	0	5,285	4,393	0	4,393	892	0	892
99 499XXX	Unbilled Revenue	1,228,179	0	1,228,179	933,905	0	933,905	294,274	0	294,274
	TOTAL SALES TO ULTIMATE CUSTOMERS	8,008,539	0	8,008,539	5,800,037	0	5,800,037	2,208,502	0	2,208,502
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	6,452,670	0	6,452,670	4,485,897	0	4,485,897	1,966,773	0	1,966,773
4 488000	Miscellaneous Service Revenues	1,850	0	1,850	962	0	962	888	0	888
99 4893XX	Transportation Revenues	436,182	0	436,182	397,752	0	397,752	38,430	0	38,430
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	198,118	17,190	215,308	125,044	12,082	137,126	73,074	5,108	78,182
99 496100	Provision for Rate Refund	(207,262)	0	(207,262)	(207,262)	0	(207,262)	0	0	0
	TOTAL OTHER OPERATING REVENUES	6,881,558	17,190	6,898,748	4,802,393	12,082	4,814,475	2,079,165	5,108	2,084,273
	TOTAL GAS REVENUES	14,890,097	17,190	14,907,287	10,602,430	12,082	10,614,512	4,287,667	5,108	4,292,775
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	12,018,326	0	12,018,326	8,388,831	0	8,388,831	3,629,495	0	3,629,495
99 808XXX	Net Natural Gas Storage Transactions	(2,859,928)	0	(2,859,928)	(1,988,222)	0	(1,988,222)	(871,706)	0	(871,706)
99 811000	Gas Used for Products Extraction	(66,479)	0	(66,479)	(46,216)	0	(46,216)	(20,263)	0	(20,263)
10 813000	Other Gas Expenses	0	105,521	105,521	0	72,079	72,079	0	33,442	33,442
99 813010	Gas Technology Institute (GTI) Expenses	3,433	0	3,433	2,429	0	2,429	1,004	0	1,004
	TOTAL PRODUCTION EXPENSES	9,095,352	105,521	9,200,873	6,356,822	72,079	6,428,901	2,738,530	33,442	2,771,972
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	1,779	1,779	0	1,255	1,255	0	524	524
1 824000	Other Expenses	0	63,890	63,890	0	45,062	45,062	0	18,828	18,828
1 837000	Other Equipment	0	43,681	43,681	0	30,808	30,808	0	12,873	12,873
	TOTAL UNDERGROUND STORAGE OPER EXP	0	109,350	109,350	0	77,125	77,125	0	32,225	32,225
G-DEPX	Depreciation Expense-Underground Storage	0	65,027	65,027	0	45,864	45,864	0	19,163	19,163
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	17,554	17,554	0	12,381	12,381	0	5,173	5,173
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	82,600	82,600	0	58,258	58,258	0	24,342	24,342
	TOTAL UNDERGROUND STORAGE EXPENSES	0	191,950	191,950	0	135,383	135,383	0	56,567	56,567

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For Month Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	40,497	95,452	135,949	24,915	70,229	95,144	15,582	25,223	40,805
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	229,452	88,357	317,809	148,821	65,009	213,830	80,631	23,348	103,979
3	875000 Measuring & Reg Sta Exp-General	6,557	0	6,557	4,190	0	4,190	2,367	0	2,367
3	876000 Measuring & Reg Sta Exp-Industrial	204	0	204	204	0	204	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	7,983	0	7,983	8,512	0	8,512	(529)	0	(529)
3	878000 Meter & House Regulator Expenses	33,299	0	33,299	15,184	0	15,184	18,115	0	18,115
3	879000 Customer Installation Expenses	151,042	6,563	157,605	99,922	4,829	104,751	51,120	1,734	52,854
3	880000 Other Expenses	76,008	43,468	119,476	64,837	31,982	96,819	11,171	11,486	22,657
3	881000 Rents	0	5,408	5,408	0	3,979	3,979	0	1,429	1,429
	MAINTENANCE									
3	885000 Supervision & Engineering	12,337	0	12,337	8,721	0	8,721	3,616	0	3,616
3	887000 Mains	175,099	0	175,099	108,162	0	108,162	66,937	0	66,937
3	889000 Measuring & Reg Sta Exp-General	17,206	0	17,206	18,916	0	18,916	(1,710)	0	(1,710)
3	890000 Measuring & Reg Sta Exp-Industrial	171,647	0	171,647	170,452	0	170,452	1,195	0	1,195
3	891000 Measuring & Reg Sta Exp-City Gate	24,601	0	24,601	21,239	0	21,239	3,362	0	3,362
3	892000 Services	128,492	0	128,492	98,988	0	98,988	29,504	0	29,504
3	893000 Meters & House Regulators	121,870	74,723	196,593	87,116	54,977	142,093	34,754	19,746	54,500
3	894000 Other Equipment	0	12,194	12,194	0	8,972	8,972	0	3,222	3,222
	TOTAL DISTRIBUTION OPERATING EXP	1,196,294	326,165	1,522,459	880,179	239,977	1,120,156	316,115	86,188	402,303
G-DEPX	Depreciation Expense-Distribution	1,338,740	5,383	1,344,123	898,986	3,742	902,728	439,754	1,641	441,395
G-OTX	Taxes Other Than FIT	706,811	0	706,811	540,400	0	540,400	166,411	0	166,411
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,045,551	5,383	2,050,934	1,439,386	3,742	1,443,128	606,165	1,641	607,806
	TOTAL DISTRIBUTION EXPENSES	3,241,845	331,548	3,573,393	2,319,565	243,719	2,563,284	922,280	87,829	1,010,109

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	10,543	10,543	0	6,985	6,985	0	3,558	3,558
2	902000	Meter Reading Expenses	154,641	10,424	165,065	145,188	6,906	152,094	9,453	3,518	12,971
2	903XXX	Customer Records & Collection Expenses	81,807	400,682	482,489	57,713	265,468	323,181	24,094	135,214	159,308
2	904000	Uncollectible Accounts	0	125,329	125,329	0	83,035	83,035	0	42,294	42,294
2	905000	Misc Customer Accounts	0	10,460	10,460	0	6,930	6,930	0	3,530	3,530
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>236,448</b>	<b>557,438</b>	<b>793,886</b>	<b>202,901</b>	<b>369,324</b>	<b>572,225</b>	<b>33,547</b>	<b>188,114</b>	<b>221,661</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	302,215	13,692	315,907	261,670	9,071	270,741	40,545	4,621	45,166
2	909000	Advertising	0	50,249	50,249	0	33,292	33,292	0	16,957	16,957
2	910000	Misc Customer Service & Info Exp	0	8,999	8,999	0	5,962	5,962	0	3,037	3,037
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>302,215</b>	<b>72,940</b>	<b>375,155</b>	<b>261,670</b>	<b>48,325</b>	<b>309,995</b>	<b>40,545</b>	<b>24,615</b>	<b>65,160</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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Average of Monthly Averages Basis	

AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000 Salaries	12,781	1,138,511	1,151,292	8,512	800,225	808,737	4,269	338,286	342,555
4	921000 Office Supplies & Expenses	955	101,661	102,616	955	71,454	72,409	0	30,207	30,207
4	922000 Admin. Expenses Transferred - Credit	0	(1,915)	(1,915)	0	(1,346)	(1,346)	0	(569)	(569)
4	923000 Outside Services Employed	188	167,917	168,105	188	118,024	118,212	0	49,893	49,893
4	924000 Property Insurance Premium	0	26,354	26,354	0	18,523	18,523	0	7,831	7,831
4	925XXX Injuries and Damages	(722)	72,453	71,731	(722)	50,925	50,203	0	21,528	21,528
4	926XXX Employee Pensions and Benefits	0	36,493	36,493	0	25,650	25,650	0	10,843	10,843
4	928000 Regulatory Commission Expenses	73,821	21,696	95,517	53,812	15,249	69,061	20,009	6,447	26,456
4	930000 Miscellaneous General Expenses	5,115	98,805	103,920	4,073	69,447	73,520	1,042	29,358	30,400
4	931000 Rents	1,240	10,713	11,953	1,240	7,530	8,770	0	3,183	3,183
4	935000 Maintenance of General Plant	22,123	216,340	238,463	16,919	152,059	168,978	5,204	64,281	69,485
	<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>115,501</b>	<b>1,889,028</b>	<b>2,004,529</b>	<b>84,977</b>	<b>1,327,740</b>	<b>1,412,717</b>	<b>30,524</b>	<b>561,288</b>	<b>591,812</b>
G-DEPX	Depreciation Expense-General Plant	29,535	357,385	386,920	20,772	251,195	271,967	8,763	106,190	114,953
G-AMTX	Amortization Expense - General Plant - 303000	3,317	10,383	13,700	2,072	7,298	9,370	1,245	3,085	4,330
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	344	393,532	393,876	0	276,601	276,601	344	116,931	117,275
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99	407025 WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229 Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407335 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368 Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407414 Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99	407425 WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468 Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
	<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>47,207</b>	<b>761,300</b>	<b>808,507</b>	<b>22,844</b>	<b>535,094</b>	<b>557,938</b>	<b>24,363</b>	<b>226,206</b>	<b>250,569</b>
	<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>162,708</b>	<b>2,650,328</b>	<b>2,813,036</b>	<b>107,821</b>	<b>1,862,834</b>	<b>1,970,655</b>	<b>54,887</b>	<b>787,494</b>	<b>842,381</b>
	<b>TOTAL EXPENSES BEFORE FIT</b>	<b>13,038,568</b>	<b>3,909,725</b>	<b>16,948,293</b>	<b>9,248,779</b>	<b>2,731,664</b>	<b>11,980,443</b>	<b>3,789,789</b>	<b>1,178,061</b>	<b>4,967,850</b>
	<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>(2,041,006)</b>			<b>(1,365,931)</b>			<b>(675,075)</b>
G-FIT	FEDERAL INCOME TAX			(2,772,946)			(1,858,640)			(914,306)
G-FIT	DEFERRED FEDERAL INCOME TAX			1,712,442			1,137,881			574,561
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(1,672)			(1,236)			(436)
	<b>GAS NET OPERATING INCOME (LOSS)</b>			<b>(978,830)</b>			<b>(643,936)</b>			<b>(334,894)</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

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

ALLOCATION RATIOS:

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-ALL 1	System Contract Demand		100.000%		70.530%			29.470%		
G-ALL 2	Number of Customers		100.000%		66.254%			33.746%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		73.575%			26.425%		
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		70.287%			29.713%		
G-ALL 10	Actual Annual Throughput		100.000%		68.308%			31.692%		
G-ALL 99	Not Allocated		0.000%		0.000%			0.000%		

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-1A</b>
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	4,405	17,190	21,595	4,405	12,082	16,487	0	5,108	5,108
4	495028	DEFERRED EXCHANGE RESERVATION	375,000	0	375,000	260,700	0	260,700	114,300	0	114,300
4	495100	ENTITLEMENT PENALTIES	0	0	0	0	0	0	0	0	0
4	495280	OTHER GAS REV-DECOUPLING MECHA	0	0	0	0	0	0	0	0	0
99	495311	CONTRA DECOUPLING DEFFERAL	34,310	0	34,310	0	0	0	34,310	0	34,310
4	495328	RESIDENTIAL DECOUPLING DEFERRE	(87,616)	0	(87,616)	(4,363)	0	(4,363)	(83,253)	0	(83,253)
4	495329	AMORTIZATION RES DECOUPLING DE	(87,903)	0	(87,903)	(87,903)	0	(87,903)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	10,423	0	10,423	2,706	0	2,706	7,717	0	7,717
4	495339	AMORTIZATION NON-RES DECOUPLIN	(50,501)	0	(50,501)	(50,501)	0	(50,501)	0	0	0
4	495600	OTHER GAS REVENUE-DSM LOST MAR	0	0	0	0	0	0	0	0	0
4	495680	OTHER GAS REVENUE-MARGIN REDUC	0	0	0	0	0	0	0	0	0
4	495711	OTHER GAS REVENUE-GLENDALE SYS	0	0	0	0	0	0	0	0	0
4	495780	OTHER GAS REVENUE-PPP RECOVERY	0	0	0	0	0	0	0	0	0
4	495900	GAS CUSTOMERS-OTHER GAS REVENU	0	0	0	0	0	0	0	0	0
		TOTAL PURCHASED GAS COSTS	198,118	17,190	215,308	125,044	12,082	137,126	73,074	5,108	78,182

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-1A</b>
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	6,819,426	0	6,819,426	4,730,934	0	4,730,934	2,088,492	0	2,088,492
1	804001	Pipeline Demand Costs	2,206,854	0	2,206,854	1,556,494	0	1,556,494	650,360	0	650,360
1	804002	Transport Variable Charges	53,437	0	53,437	37,689	0	37,689	15,748	0	15,748
6	804010	Gas Costs - Fixed Hedge	70,509	0	70,509	49,018	0	49,018	21,491	0	21,491
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	32,533	0	32,533	22,617	0	22,617	9,916	0	9,916
6	804018	Merchandise Processing Fee	34,777	0	34,777	24,177	0	24,177	10,600	0	10,600
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	501,077	0	501,077	348,349	0	348,349	152,728	0	152,728
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	223,277	0	223,277	155,222	0	155,222	68,055	0	68,055
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(688,484)	0	(688,484)	(461,612)	0	(461,612)	(226,872)	0	(226,872)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	2,764,920	0	2,764,920	1,925,943	0	1,925,943	838,977	0	838,977
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>12,018,326</b>	<b>0</b>	<b>12,018,326</b>	<b>8,388,831</b>	<b>0</b>	<b>8,388,831</b>	<b>3,629,495</b>	<b>0</b>	<b>3,629,495</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	6	Actual Therms Purchased	100.000%	69.520%	30.480%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	20,540	13,692	34,232	16,516	9,071	25,587	4,024	4,621	8,645
99	908600	Public Purpose Tariff Rider Expense Offset	181,830	0	181,830	152,051	0	152,051	29,779	0	29,779
99	908610	Limited Income Tax Refund Program	43,983	0	43,983	43,983	0	43,983	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	55,862	0	55,862	49,120	0	49,120	6,742	0	6,742
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			302,215	13,692	315,907	261,670	9,071	270,741	40,545	4,621	45,166

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.254%	33.746%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-1A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended September 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.61%	52.61%
2	Cost of Debt		5.468%	5.432%
	Total Cost of Debt		2.877%	2.858%
	Total Weighted Cost		2.877%	2.858%
G-APL	Net Rate Base	471,075,470	322,178,757	148,896,713
	Interest Deduction for FIT Calculation	13,524,551	9,269,083	4,255,468
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-1A
<b>FEDERAL INCOME TAXES--GAS</b>	
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	14,907,287	10,614,512	4,292,775
G-OPS	Operating & Maintenance Expense	14,006,252	9,921,119	4,085,133
G-OPS	Book Deprec/Amort and Reg Amortizations	2,217,676	1,506,543	711,133
G-OTX	Taxes Other than FIT	724,365	552,781	171,584
	Net Operating Income Before FIT	(2,041,006)	(1,365,931)	(675,075)
G-INT	Less: Interest Expense	1,127,046	772,424	354,622
G-SCM	Schedule M Adjustments	(4,754,652)	(3,172,045)	(1,582,607)
	Taxable Net Operating Income	(7,922,704)	(5,310,400)	(2,612,304)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(2,772,946)	(1,858,640)	(914,306)
G-DTE	Deferred FIT	1,712,442	1,137,881	574,561
99	411400 Amortized Investment Tax Credit	(1,672)	(1,236)	(436)
	Total FIT/Deferred FIT & ITC	(1,062,176)	(721,995)	(340,181)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>		Report ID: <b>G-SCM-1A</b>
<b>GAS SCHEDULE M ITEMS</b>		
For Month Ended September 30, 2017 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,371,935	831,729	2,203,664	921,829	584,714	1,506,543	450,106	247,015	697,121
12	997001	Contributions In Aid of Construction	0	150,416	150,416	0	102,244	102,244	0	48,172	48,172
2	997002	Injuries and Damages	0	5,545	5,545	0	3,674	3,674	0	1,871	1,871
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	46,956	46,956	0	33,004	33,004	0	13,952	13,952
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	2,076,436	0	2,076,436	1,464,331	0	1,464,331	612,105	0	612,105
4	997015	Airplane Lease Payments	0	14,851	14,851	0	10,438	10,438	0	4,413	4,413
12	997016	Redemption Expense Amortization	0	24,751	24,751	0	16,824	16,824	0	7,927	7,927
4	997020	FAS87 Current Pension Accrual	0	(2,545,607)	(2,545,607)	0	(1,789,231)	(1,789,231)	0	(756,376)	(756,376)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	181,288	0	181,288	140,062	0	140,062	41,226	0	41,226
12	997032	Interest Rate Swaps	0	(1,748,882)	(1,748,882)	0	(1,188,785)	(1,188,785)	0	(560,097)	(560,097)
4	997033	DSM Tariff Rider	(350,302)	0	(350,302)	(277,888)	0	(277,888)	(72,414)	0	(72,414)
12	997048	AFUDC	0	(59,317)	(59,317)	0	(40,320)	(40,320)	0	(18,997)	(18,997)
11	997049	Tax Depreciation	0	(4,976,567)	(4,976,567)	0	(3,381,926)	(3,381,926)	0	(1,594,641)	(1,594,641)
1	997055	Deferred Gas Exchange	0	375,001	375,001	0	264,488	264,488	0	110,513	110,513
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	55,862	0	55,862	49,120	0	49,120	6,742	0	6,742
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(40,948)	(40,948)	0	(27,827)	(27,827)	0	(13,121)	(13,121)
4	997081	Deferred Compensation	0	(8,642)	(8,642)	0	(6,074)	(6,074)	0	(2,568)	(2,568)
4	997082	Meal Disallowances	0	9,973	9,973	0	7,010	7,010	0	2,963	2,963
4	997083	Paid Time Off	0	2,408	2,408	0	1,693	1,693	0	715	715
2	997084	Customer Uncollectibles	0	(18,751)	(18,751)	0	(12,423)	(12,423)	0	(6,328)	(6,328)
99	997098	Provision for Rate Refund	207,262	0	207,262	207,262	0	207,262	0	0	0
12	997101	Repairs 481 (a)	0	(374,060)	(374,060)	0	(254,264)	(254,264)	0	(119,796)	(119,796)
12	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	0	0	0	0	0	0	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>3,542,481</b>	<b>(8,311,144)</b>	<b>(4,754,652)</b>	<b>2,504,716</b>	<b>(5,676,761)</b>	<b>(3,172,045)</b>	<b>1,051,776</b>	<b>(2,634,383)</b>	<b>(1,582,607)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers	100.000%	66.254%	33.746%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	69.520%	30.480%
G-ALL	11	Book Depreciation	100.000%	67.957%	32.043%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.974%	32.026%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Month Ended September 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	2,470,234	1,687,244	782,990
99	410100	Deferred Federal Income Tax Exp	(745,043)	(536,818)	(208,225)
		<b>SUBTOTAL</b>	<b>1,725,191</b>	<b>1,150,426</b>	<b>574,765</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	6,803	4,647	2,156
99	411100	Deferred Federal Income Tax Exp	(19,552)	(17,192)	(2,360)
		<b>SUBTOTAL</b>	<b>(12,749)</b>	<b>(12,545)</b>	<b>(204)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>1,712,442</b>	<b>1,137,881</b>	<b>574,561</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	68.303%	31.697%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
**TAXES OTHER THAN FEDERAL INCOME TAX**  
 For Month Ended September 30, 2017  
 Average of Monthly Averages Basis

Report ID:  
**G-OTX-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	17,554	17,554	0	12,381	12,381	0	5,173	5,173
		TOTAL UNDERGROUND STORAGE TAX	0	17,554	17,554	0	12,381	12,381	0	5,173	5,173
		DISTRIBUTION									
99	408110	State Excise Tax	152,845	0	152,845	152,845	0	152,845	0	0	0
99	408120	Municipal Occupation & License Tax	206,070	0	206,070	173,693	0	173,693	32,377	0	32,377
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	408,914	0	408,914	213,862	0	213,862	195,052	0	195,052
99	409100	State Income Tax	(61,018)	0	(61,018)	0	0	0	(61,018)	0	(61,018)
		TOTAL DISTRIBUTION TAX	706,811	0	706,811	540,400	0	540,400	166,411	0	166,411
		TOTAL TAXES OTHER THAN FIT	706,811	17,554	724,365	540,400	12,381	552,781	166,411	5,173	171,584

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
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**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended September 30, 2017  
Average of Monthly Averages Basis

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

**AVISTA UTILITIES**

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,879,824	3,682,023	1,022,594	1,321,272	2,343,866	779,605	558,552	1,338,157
4	3031XX	Misc Intangible IT Plant (3031XX)	21,233	38,429,598	38,450,831	0	27,011,011	27,011,011	21,233	11,418,587	11,439,820
<b>TOTAL INTANGIBLE PLANT</b>			<b>1,823,432</b>	<b>40,309,422</b>	<b>42,132,854</b>	<b>1,022,594</b>	<b>28,332,283</b>	<b>29,354,877</b>	<b>800,838</b>	<b>11,977,139</b>	<b>12,777,977</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
1	350XXX	Land & Land Rights	0	1,279,495	1,279,495	0	900,453	900,453	0	379,042	379,042
1	351XXX	Structures & Improvements	0	2,174,038	2,174,038	0	1,533,349	1,533,349	0	640,689	640,689
1	352XXX	Wells	0	18,874,826	18,874,826	0	13,312,415	13,312,415	0	5,562,411	5,562,411
1	353000	Lines	0	1,044,477	1,044,477	0	736,670	736,670	0	307,807	307,807
1	354000	Compressor Station Equipment	0	12,297,553	12,297,553	0	8,673,464	8,673,464	0	3,624,089	3,624,089
1	355000	Measuring & Regulating Equipment	0	968,307	968,307	0	682,947	682,947	0	285,360	285,360
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,263,370	2,263,370	0	1,596,355	1,596,355	0	667,015	667,015
<b>TOTAL UNDERGROUND STORAGE PLANT</b>			<b>0</b>	<b>39,305,779</b>	<b>39,305,779</b>	<b>0</b>	<b>27,720,392</b>	<b>27,720,392</b>	<b>0</b>	<b>11,585,387</b>	<b>11,585,387</b>
<b>DISTRIBUTION PLANT:</b>											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	225,943	0	225,943	123,263	0	123,263	102,680	0	102,680
6	375000	Structures & Improvements	985,606	0	985,606	610,796	0	610,796	374,810	0	374,810
6	376000	Mains	320,647,600	2,512,520	323,160,120	210,032,068	1,746,704	211,778,772	110,615,532	765,816	111,381,348
6	378000	Measuring & Reg Station Equip-General	5,950,840	127,100	6,077,940	3,691,434	88,360	3,779,794	2,259,406	38,740	2,298,146
6	379000	Measuring & Reg Station Equip-City Gate	6,881,652	0	6,881,652	2,371,031	0	2,371,031	4,510,621	0	4,510,621
6	380000	Services	226,914,476	0	226,914,476	154,892,866	0	154,892,866	72,021,610	0	72,021,610
6	381000	Meters	78,016,164	0	78,016,164	54,200,744	0	54,200,744	23,815,420	0	23,815,420
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,374,977	0	3,374,977	2,638,800	0	2,638,800	736,177	0	736,177
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>643,085,853</b>	<b>2,639,620</b>	<b>645,725,473</b>	<b>428,624,927</b>	<b>1,835,064</b>	<b>430,459,991</b>	<b>214,460,926</b>	<b>804,556</b>	<b>215,265,482</b>
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	2,819,332	2,099,361	4,918,693	2,722,307	1,475,578	4,197,885	97,025	623,783	720,808
4	390XXX	Structures & Improvements	5,442,459	22,952,489	28,394,948	3,845,141	16,132,616	19,977,757	1,597,318	6,819,873	8,417,191
4	391XXX	Office Furniture & Equipment	111,461	13,313,892	13,425,353	92,577	9,357,935	9,450,512	18,884	3,955,957	3,974,841
4	392XXX	Transportation Equipment	11,277,810	2,466,285	13,744,095	8,677,826	1,733,478	10,411,304	2,599,984	732,807	3,332,791
4	393000	Stores Equipment	152,063	913,527	1,065,590	118,005	642,091	760,096	34,058	271,436	305,494
4	394000	Tools, Shop & Garage Equipment	2,438,371	6,040,379	8,478,750	1,902,140	4,245,601	6,147,741	536,231	1,794,778	2,331,009
4	395000	Laboratory Equipment	20,045	308,437	328,482	15,117	216,791	231,908	4,928	91,646	96,574
4	396XXX	Power Operated Equipment	3,291,124	1,049,358	4,340,482	2,455,305	737,562	3,192,867	835,819	311,796	1,147,615
4	397XXX	Communications Equipment	2,443,280	12,165,693	14,608,973	1,111,508	8,550,901	9,662,409	1,331,772	3,614,792	4,946,564
4	398000	Miscellaneous Equipment	1,995	79,869	81,864	1,106	56,138	57,244	889	23,731	24,620
<b>TOTAL GENERAL PLANT</b>			<b>27,997,940</b>	<b>61,389,290</b>	<b>89,387,230</b>	<b>20,941,032</b>	<b>43,148,691</b>	<b>64,089,723</b>	<b>7,056,908</b>	<b>18,240,599</b>	<b>25,297,507</b>

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended September 30, 2017  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	672,907,225	143,644,111	816,551,336	450,588,553	101,036,430	551,624,983	222,318,672	42,607,681	264,926,353
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,082,161)	(15,082,161)	0	(10,637,448)	(10,637,448)	0	(4,444,713)	(4,444,713)
G-ADEP		Distribution Plant	(209,254,172)	(1,717,613)	(210,971,785)	(137,500,002)	(1,194,085)	(138,694,087)	(71,754,170)	(523,528)	(72,277,698)
G-ADEP		General Plant	(9,928,110)	(18,493,230)	(28,421,340)	(6,963,884)	(12,998,336)	(19,962,220)	(2,964,226)	(5,494,894)	(8,459,120)
		TOTAL ACCUMULATED DEPRECIATION	(219,182,282)	(35,293,004)	(254,475,286)	(144,463,886)	(24,829,869)	(169,293,755)	(74,718,396)	(10,463,135)	(85,181,531)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(266,070)	(498,130)	(764,200)	(184,039)	(350,121)	(534,160)	(82,031)	(148,009)	(230,040)
G-AAMT		Misc IT Intangible Plant - 3031XX	(14,676)	(10,919,830)	(10,934,506)	0	(7,675,221)	(7,675,221)	(14,676)	(3,244,609)	(3,259,285)
G-AAMT		Underground Storage	0	(240,475)	(240,475)	0	(169,607)	(169,607)	0	(70,868)	(70,868)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(280,746)	(11,658,435)	(11,939,181)	(184,039)	(8,194,949)	(8,378,988)	(96,707)	(3,463,486)	(3,560,193)
		TOTAL ACCUMULATED DEPR/AMORT	(219,463,028)	(46,951,439)	(266,414,467)	(144,647,925)	(33,024,818)	(177,672,743)	(74,815,103)	(13,926,621)	(88,741,724)
		NET GAS UTILITY PLANT before DFIT	453,444,197	96,692,672	550,136,869	305,940,628	68,011,612	373,952,240	147,503,569	28,681,060	176,184,629
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(104,970,756)	(104,970,756)	0	(71,352,822)	(71,352,822)	0	(33,617,934)	(33,617,934)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,131,193)	(18,131,193)	0	(12,740,188)	(12,740,188)	0	(5,391,005)	(5,391,005)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	0	0	0	0	0	0	0	0
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(763,149)	(763,149)	0	(518,743)	(518,743)	0	(244,406)	(244,406)
		TOTAL ACCUMULATED DFIT	0	(123,865,098)	(123,865,098)	0	(84,611,753)	(84,611,753)	0	(39,253,345)	(39,253,345)
		NET GAS UTILITY PLANT	453,444,197	(27,172,426)	426,271,771	305,940,628	(16,600,141)	289,340,487	147,503,569	(10,572,285)	136,931,284

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	69.520%	30.480%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.974%	32.026%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis:	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	453,444,197	(27,172,426)	426,271,771	305,940,628	(16,600,141)	289,340,487	147,503,569	(10,572,285)	136,931,284
	OTHER ADJUSTMENTS:									
4	253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,042,119	4,042,119	0	1,688,945	1,688,945
1	164100 Gas Inventory--Jackson Prairie	0	15,790,054	15,790,054	0	11,136,725	11,136,725	0	4,653,329	4,653,329
4	252000 Customer Advances	(35,686)	(373)	(36,059)	0	(262)	(262)	(35,686)	(111)	(35,797)
99	235199 Customer Deposits	(545,456)	0	(545,456)	(545,456)	0	(545,456)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	5,040,559	0	5,040,559	5,040,559	0	5,040,559	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(505,410)	0	(505,410)	(505,410)	0	(505,410)	0	0	0
C-WKC	Working Capital	13,669,995	5,658,952	19,328,947	13,669,995	0	13,669,995	0	5,658,952	5,658,952
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	17,624,002	27,179,697	44,803,699	17,659,688	15,178,582	32,838,270	(35,686)	12,001,115	11,965,429
	NET RATE BASE	471,068,199	7,271	471,075,470	323,600,316	(1,421,559)	322,178,757	147,467,883	1,428,830	148,896,713

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	680,855	680,855											
	Hydro (ED-AN)	966,901	966,901											
	Other (ED-AN)	809,649	809,649											
<b>Total Electric Production</b>		<b>2,457,405</b>	<b>2,457,405</b>											
<b>Electric Transmission</b>														
	ED-AN	1,032,478	1,032,478											
<b>Total Electric Transmission</b>		<b>1,032,478</b>	<b>1,032,478</b>											
<b>Electric Distribution</b>														
	ED-AN	4,978	4,978											
	ED-ID	1,421,539	1,421,539											
	ED-WA	2,521,055	2,521,055											
<b>Total Electric Distribution</b>		<b>3,947,572</b>	<b>3,947,572</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	65,027		65,027		65,027	65,027		45,864	45,864		19,163	19,163	
	GD-OR	11,422			11,422									
<b>Total Gas Underground Storage</b>		<b>76,449</b>		<b>65,027</b>	<b>11,422</b>		<b>65,027</b>	<b>65,027</b>		<b>45,864</b>	<b>45,864</b>		<b>19,163</b>	<b>19,163</b>
<b>Gas Distribution</b>														
6	GD-AN	5,383		5,383			5,383		3,742	3,742		1,641	1,641	
	GD-ID	439,754		439,754		439,754	439,754				439,754		439,754	
	GD-WA	898,986		898,986		898,986	898,986	898,986		898,986				
	GD-OR	604,588			604,588									
<b>Total Gas Distribution</b>		<b>1,948,711</b>		<b>1,344,123</b>	<b>604,588</b>	<b>1,338,740</b>	<b>5,383</b>	<b>1,344,123</b>	<b>898,986</b>	<b>3,742</b>	<b>902,728</b>	<b>439,754</b>	<b>1,641</b>	<b>441,395</b>
<b>General Plant</b>														
	ED-AN	240,497	240,497											
	ED-ID	20,087	20,087											
	ED-WA	53,341	53,341											
7,4	CD-AA	1,559,755	1,096,944	318,892	143,919	318,892	318,892		224,140	224,140		94,752	94,752	
9,4	CD-AN	82,892	64,497	18,395		18,395	18,395		12,929	12,929		5,466	5,466	
9	CD-ID	29,084	22,630	6,454		6,454	6,454				6,454		6,454	
9	CD-WA	25,402	19,765	5,637		5,637	5,637	5,637		5,637				
8,4	GD-AA	25,002		17,141	7,861	17,141	17,141		12,048	12,048		5,093	5,093	
4	GD-AN	2,957		2,957		2,957	2,957		2,078	2,078		879	879	
	GD-ID	2,309		2,309		2,309	2,309				2,309		2,309	
	GD-WA	15,135		15,135		15,135	15,135	15,135		15,135				
	GD-OR	15,553			15,553									
<b>Total General Plant</b>		<b>2,072,014</b>	<b>1,517,761</b>	<b>386,920</b>	<b>167,333</b>	<b>29,535</b>	<b>357,385</b>	<b>386,920</b>	<b>20,772</b>	<b>251,195</b>	<b>271,967</b>	<b>8,763</b>	<b>106,190</b>	<b>114,953</b>
<b>Total Depreciation Expense</b>		<b>11,534,629</b>	<b>8,955,216</b>	<b>1,796,070</b>	<b>783,343</b>	<b>1,368,275</b>	<b>427,795</b>	<b>1,796,070</b>	<b>919,758</b>	<b>300,801</b>	<b>1,220,559</b>	<b>448,517</b>	<b>126,994</b>	<b>575,511</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 System Contract Demand	70.530%	29.470%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4 Jurisdictional 4-Factor Ratio	70.287%	29.713%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	6 Actual Therms Purchased	69.520%	30.480%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-1A</b>
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	76,533	76,533											
Misc Intangible Plt (303000)	ED-AN	20,902	20,902											
<b>Total Production/Transmission</b>		<b>97,435</b>	<b>97,435</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	2,013	2,013											
Misc Intangible Plt (303000)	ED-WA	489	489											
<b>Total Distribution</b>		<b>2,502</b>	<b>2,502</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	49,911	35,102	10,204	4,605		10,204	10,204		7,172	7,172		3,032	3,032
9,4	CD-AN	810	631	179			179	179		126	126		53	53
	GD-ID	1,245		1,245				1,245				1,245		1,245
	GD-WA	2,072		2,072				2,072		2,072	2,072			
	GD-OR	672			672									
<b>Total General Plant - 303000</b>		<b>54,710</b>	<b>35,733</b>	<b>13,700</b>	<b>5,277</b>	<b>3,317</b>	<b>10,383</b>	<b>13,700</b>	<b>2,072</b>	<b>7,298</b>	<b>9,370</b>	<b>1,245</b>	<b>3,085</b>	<b>4,330</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	1,888,560	1,328,187	386,116	174,257		386,116	386,116		271,389	271,389		114,727	114,727
9,4	CD-AN	1,450	1,128	322			322	322		226	226		96	96
9,4	CD-ID	1,550	1,206	344		344		344				344		344
	ED-AN	146,357	146,357											
	ED-ID	0	0											
	ED-WA	55,538	55,538											
8,4	GD-AA	10,347		7,094	3,253		7,094	7,094		4,986	4,986		2,108	2,108
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>2,103,802</b>	<b>1,532,416</b>	<b>393,876</b>	<b>177,510</b>	<b>344</b>	<b>393,532</b>	<b>393,876</b>		<b>276,601</b>	<b>276,601</b>	<b>344</b>	<b>116,931</b>	<b>117,275</b>
<b>Gas Underground Storage</b>														
1	GD-AN	19		19			19	19		13	13		6	6
<b>Total Gas Underground Storage</b>		<b>19</b>		<b>19</b>			<b>19</b>	<b>19</b>		<b>13</b>	<b>13</b>		<b>6</b>	<b>6</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
4	ED-AN	4,003	4,003											
	GD-OR	0			0									
<b>Total General Plant- 390200, 396200</b>		<b>4,003</b>	<b>4,003</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Total Amortization Expense</b>		<b>2,262,471</b>	<b>1,672,089</b>	<b>407,595</b>	<b>182,787</b>	<b>3,661</b>	<b>403,934</b>	<b>407,595</b>	<b>2,072</b>	<b>283,912</b>	<b>285,984</b>	<b>1,589</b>	<b>120,022</b>	<b>121,611</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 System Contract Demand	70.530%	29.470%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4 Jurisdictional 4-Factor Rat	70.287%	29.713%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
	Steam (ED-AN)	(297,125,264)	(297,125,264)										
	Hydro (ED-AN)	(128,119,535)	(128,119,535)										
	Other (ED-AN)	(116,569,408)	(116,569,408)										
<b>Total Electric Production</b>	<b>(541,814,207)</b>	<b>(541,814,207)</b>											
<b>Electric Transmission</b>													
	ED-AN	(210,230,057)	(210,230,057)										
<b>Total Electric Transmission</b>	<b>(210,230,057)</b>	<b>(210,230,057)</b>											
<b>Electric Distribution</b>													
	ED-AN	(116,812)	(116,812)										
	ED-ID	(199,318,317)	(199,318,317)										
	ED-WA	(318,546,383)	(318,546,383)										
<b>Total Electric Distribution</b>	<b>(517,981,512)</b>	<b>(517,981,512)</b>											
<b>Gas Underground Storage</b>													
1	GD-AN	(15,082,161)	(15,082,161)		(15,082,161)	(15,082,161)		(10,637,448)	(10,637,448)		(4,444,713)	(4,444,713)	
	GD-OR	(971,939)		(971,939)									
<b>Total Gas Underground Storage</b>	<b>(16,054,100)</b>		<b>(15,082,161)</b>	<b>(971,939)</b>	<b>(15,082,161)</b>	<b>(15,082,161)</b>		<b>(10,637,448)</b>	<b>(10,637,448)</b>		<b>(4,444,713)</b>	<b>(4,444,713)</b>	
<b>Gas Distribution</b>													
6	GD-AN	(1,717,613)	(1,717,613)			(1,717,613)	(1,717,613)	(1,194,085)	(1,194,085)		(523,528)	(523,528)	
	GD-ID	(71,754,170)	(71,754,170)		(71,754,170)	(71,754,170)				(71,754,170)		(71,754,170)	
	GD-WA	(137,500,002)	(137,500,002)		(137,500,002)	(137,500,002)	(137,500,002)		(137,500,002)				
	GD-OR	(105,407,483)		(105,407,483)									
<b>Total Gas Distribution</b>	<b>(316,379,268)</b>		<b>(210,971,785)</b>	<b>(105,407,483)</b>	<b>(209,254,172)</b>	<b>(1,717,613)</b>	<b>(210,971,785)</b>	<b>(137,500,002)</b>	<b>(1,194,085)</b>	<b>(138,694,087)</b>	<b>(71,754,170)</b>	<b>(523,528)</b>	<b>(72,277,698)</b>
<b>General Plant</b>													
	ED-AN	(47,486,458)	(47,486,458)										
	ED-ID	(9,473,588)	(9,473,588)										
	ED-WA	(18,489,013)	(18,489,013)										
7,4	CD-AA	(56,068,807)	(39,432,070)	(11,463,268)	(5,173,469)	(11,463,268)	(11,463,268)	(8,057,187)	(8,057,187)		(3,406,081)	(3,406,081)	
9,4	CD-AN	(12,099,222)	(9,414,283)	(2,684,939)		(2,684,939)	(2,684,939)	(1,887,163)	(1,887,163)		(797,776)	(797,776)	
9	CD-ID	(5,933,411)	(4,616,728)	(1,316,683)		(1,316,683)	(1,316,683)			(1,316,683)		(1,316,683)	
9	CD-WA	(4,024,067)	(3,131,086)	(892,981)		(892,981)	(892,981)	(892,981)	(892,981)				
8,4	GD-AA	(2,327,461)	(1,595,661)	(731,800)		(1,595,661)	(1,595,661)	(1,121,542)	(1,121,542)		(474,119)	(474,119)	
4	GD-AN	(2,749,362)	(2,749,362)			(2,749,362)	(2,749,362)	(1,932,444)	(1,932,444)		(816,918)	(816,918)	
	GD-ID	(1,647,543)	(1,647,543)		(1,647,543)	(1,647,543)				(1,647,543)		(1,647,543)	
	GD-WA	(6,070,903)	(6,070,903)		(6,070,903)	(6,070,903)	(6,070,903)		(6,070,903)				
	GD-OR	(4,901,616)		(4,901,616)									
<b>Total General Plant</b>	<b>(171,271,451)</b>	<b>(132,043,226)</b>	<b>(28,421,340)</b>	<b>(10,806,885)</b>	<b>(9,928,110)</b>	<b>(18,493,230)</b>	<b>(28,421,340)</b>	<b>(6,963,884)</b>	<b>(12,998,336)</b>	<b>(19,962,220)</b>	<b>(2,964,226)</b>	<b>(5,494,894)</b>	<b>(8,459,120)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,773,730,595)</b>	<b>(1,402,069,002)</b>	<b>(254,475,286)</b>	<b>(117,186,307)</b>	<b>(219,182,282)</b>	<b>(35,293,004)</b>	<b>(254,475,286)</b>	<b>(144,463,886)</b>	<b>(24,829,869)</b>	<b>(169,293,755)</b>	<b>(74,718,396)</b>	<b>(10,463,135)</b>	<b>(85,181,531)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 System Contract Demand	70.530%	29.470%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4 Jurisdictional 4-Factor Ratio	70.287%	29.713%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	6 Actual Therms Purchased	69.520%	30.480%



**RESULTS OF OPERATIONS**  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
 For Month Ended September 30, 2017  
 Average of Monthly Averages Basis

Report ID:  
**G-AAMT-1A**

AVISTA UTILITIES

Ref/Basis	System	Assigned or Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****					
						Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>Production/Transmission</b>																	
	Franchises (302000)	ED-AN	(10,791,888)	(10,791,888)													
	Misc Intangible Plt (303000)	ED-AN	(1,542,516)	(1,542,516)													
<b>Total Production/Transmission</b>			<b>(12,334,404)</b>	<b>(12,334,404)</b>													
<b>Distribution</b>																	
	Franchises (302000)	ED-WA	(186,497)	(186,497)													
	Misc Intangible Plt (303000)	ED-WA	(35,096)	(35,096)													
<b>Total Distribution</b>			<b>(221,593)</b>	<b>(221,593)</b>													
<b>General Plant - 303000</b>																	
7,4		CD-AA	(2,334,486)	(1,641,797)	(477,286)	(215,403)		(477,286)	(477,286)		(335,470)	(335,470)		(141,816)	(141,816)		
9,4		CD-AN	(93,931)	(73,087)	(20,844)			(20,844)	(20,844)		(14,651)	(14,651)		(6,193)	(6,193)		
		GD-ID	(82,031)		(82,031)			(82,031)	(82,031)				(82,031)		(82,031)		
		GD-WA	(184,039)		(184,039)			(184,039)	(184,039)	(184,039)			(184,039)				
		GD-OR	(86,333)			(86,333)											
<b>Total General Plant - 303000</b>			<b>(2,780,820)</b>	<b>(1,714,884)</b>	<b>(764,200)</b>	<b>(301,736)</b>		<b>(266,070)</b>	<b>(498,130)</b>	<b>(764,200)</b>		<b>(184,039)</b>	<b>(350,121)</b>	<b>(534,160)</b>	<b>(82,031)</b>	<b>(148,009)</b>	<b>(230,040)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																	
7,4		CD-AA	(51,794,535)	(36,426,061)	(10,589,392)	(4,779,082)		(10,589,392)	(10,589,392)		(7,442,966)	(7,442,966)		(3,146,426)	(3,146,426)		
9,4		CD-AN	(47,152)	(36,688)	(10,464)			(10,464)	(10,464)		(7,355)	(7,355)		(3,109)	(3,109)		
9		CD-ID	(66,136)	(51,460)	(14,676)			(14,676)	(14,676)				(14,676)		(14,676)		
		ED-AN	(1,940,882)	(1,940,882)													
		ED-ID	0	0													
		ED-WA	(2,426,536)	(2,426,536)													
8,4		GD-AA	(466,720)		(319,974)	(146,746)		(319,974)	(319,974)		(224,900)	(224,900)		(95,074)	(95,074)		
4		GD-AN	0		0			0	0		0	0		0	0		
		GD-OR	0			0									0		
<b>Total Miscellaneous IT Intangible Plant - 3031</b>			<b>(56,741,961)</b>	<b>(40,881,627)</b>	<b>(10,934,506)</b>	<b>(4,925,828)</b>		<b>(14,676)</b>	<b>(10,919,830)</b>	<b>(10,934,506)</b>		<b>(7,675,221)</b>	<b>(7,675,221)</b>	<b>(14,676)</b>	<b>(3,244,609)</b>	<b>(3,259,285)</b>	
<b>Gas Underground Storage</b>																	
1		GD-AN	(240,475)		(240,475)			(240,475)	(240,475)		(169,607)	(169,607)		(70,868)	(70,868)		
<b>Total Gas Underground Storage</b>			<b>(240,475)</b>		<b>(240,475)</b>			<b>(240,475)</b>	<b>(240,475)</b>		<b>(169,607)</b>	<b>(169,607)</b>		<b>(70,868)</b>	<b>(70,868)</b>		
<b>General Plant - 390200, 396200</b>																	
7,4		CD-AA	0	0	0	0		0	0		0	0		0	0		
9		CD-ID	0	0	0			0	0				0		0		
9		CD-WA	0	0	0			0	0	0							
4		ED-AN	(82,918)	(82,918)													
		ED-WA	0	0													
		GD-WA	0		0			0	0		0	0					
		GD-OR	0			0									0		
<b>Total General Plant - 390200, 396200</b>			<b>(82,918)</b>	<b>(82,918)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total Accumulated Amortization</b>			<b>(72,402,171)</b>	<b>(55,235,426)</b>	<b>(11,939,181)</b>	<b>(5,227,564)</b>		<b>(280,746)</b>	<b>(11,658,435)</b>	<b>(11,939,181)</b>		<b>(184,039)</b>	<b>(8,194,949)</b>	<b>(8,378,988)</b>	<b>(96,707)</b>	<b>(3,463,486)</b>	<b>(3,560,193)</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 System Contract Demand	70.530%	29.470%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4 Jurisdictional 4-Factor Ratio	70.287%	29.713%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%			

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North 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
99		GD-WA / ID / AN	2,518,764	0	0	0	0	2,518,764	0	0	0	2,518,764	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,936,581	0	0	6,988,199	6,988,199	0	0	2,031,534	2,031,534	0	916,848	916,848	
9		CD-WA / ID / AN	1,660,110	713,690	340,200	237,825	1,291,715	203,543	97,025	67,827	368,395	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>15,362,663</b>	<b>727,301</b>	<b>702,479</b>	<b>7,248,798</b>	<b>8,678,578</b>	<b>2,722,307</b>	<b>97,025</b>	<b>2,099,361</b>	<b>4,918,693</b>	<b>848,544</b>	<b>916,848</b>	<b>1,765,392</b>	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,170,648	1,052,423	2,554,226	4,563,999	8,170,648	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,252,956	0	0	0	0	2,252,956	0	0	0	2,252,956	0	0	
99		GD-OR / AS	3,644,080	0	0	0	0	0	0	0	0	3,644,080	0	3,644,080	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,745,102	0	0	70,852,015	70,852,015	0	0	20,597,336	20,597,336	0	9,295,751	9,295,751	
9		CD-WA / ID / AN	24,986,060	5,582,730	5,600,726	8,257,948	19,441,404	1,592,185	1,597,318	2,355,153	5,544,656	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>139,798,846</b>	<b>6,635,153</b>	<b>8,154,952</b>	<b>83,673,962</b>	<b>98,464,067</b>	<b>3,845,141</b>	<b>1,597,318</b>	<b>22,952,489</b>	<b>28,394,948</b>	<b>3,644,080</b>	<b>9,295,751</b>	<b>12,939,831</b>	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	6,567,351	1,031,634	0	5,535,717	6,567,351	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	574,265	0	0	0	0	0	0	393,705	393,705	0	180,560	180,560	
7		CD-AA	63,061,046	0	0	44,349,572	44,349,572	0	0	12,892,831	12,892,831	0	5,818,643	5,818,643	
9		CD-WA / ID / AN	625,558	324,606	66,212	95,922	486,740	92,577	18,884	27,357	138,818	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>70,828,220</b>	<b>1,356,240</b>	<b>66,212</b>	<b>49,981,211</b>	<b>51,403,663</b>	<b>92,577</b>	<b>18,884</b>	<b>13,313,893</b>	<b>13,425,354</b>	<b>0</b>	<b>5,999,203</b>	<b>5,999,203</b>	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	40,383,475	19,360,121	7,934,816	13,088,538	40,383,475	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,145,561	0	0	0	0	8,083,465	2,365,911	1,696,185	12,145,561	0	0	0	
99		GD-OR / AS	4,075,925	0	0	0	0	0	0	0	0	4,075,925	0	4,075,925	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	949,249	0	0	667,588	667,588	0	0	194,074	194,074	0	87,587	87,587	
9		CD-WA / ID / AN	6,328,966	2,084,028	820,739	2,019,739	4,924,506	594,361	234,073	576,026	1,404,460	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>63,883,176</b>	<b>21,444,149</b>	<b>8,755,555</b>	<b>15,775,865</b>	<b>45,975,569</b>	<b>8,677,826</b>	<b>2,599,984</b>	<b>2,466,285</b>	<b>13,744,095</b>	<b>4,075,925</b>	<b>87,587</b>	<b>4,163,512</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North 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	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	0	88,160	0	0	0
99		GD-OR / AS	48,630	0	0	0	0	0	0	0	0	48,630	0	48,630	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,404,625	104,648	119,418	3,203,129	3,427,195	29,845	34,058	913,527	977,430	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,940,665</b>	<b>115,109</b>	<b>133,781</b>	<b>3,577,555</b>	<b>3,826,445</b>	<b>118,005</b>	<b>34,058</b>	<b>913,527</b>	<b>1,065,590</b>	<b>48,630</b>	<b>0</b>	<b>48,630</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	4,379,341	808,146	259,847	3,311,348	4,379,341	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,606,870	0	0	0	0	1,897,950	320,550	388,370	2,606,870	0	0	0	
99		GD-OR / AS	919,536	0	0	0	0	0	0	0	0	919,536	0	919,536	
8		GD-AA	4,113,731	0	0	0	0	0	0	2,820,292	2,820,292	0	1,293,439	1,293,439	
7		CD-AA	13,628,521	0	0	9,584,666	9,584,666	0	0	2,786,351	2,786,351	0	1,257,504	1,257,504	
9		CD-WA / ID / AN	1,195,245	14,692	756,248	159,068	930,008	4,190	215,681	45,366	265,237	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>26,843,244</b>	<b>822,838</b>	<b>1,016,095</b>	<b>13,055,082</b>	<b>14,894,015</b>	<b>1,902,140</b>	<b>536,231</b>	<b>6,040,379</b>	<b>8,478,750</b>	<b>919,536</b>	<b>2,550,943</b>	<b>3,470,479</b>	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	74,901	0	0	74,901	74,901	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>74,901</b>	<b>0</b>	<b>0</b>	<b>74,901</b>	<b>74,901</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,269,127	210,583	26,627	1,031,917	1,269,127	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,729	0	0	0	0	14,745	4,809	119,175	138,729	0	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917	
8		GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0	50,717	50,717	
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	32,817	
9		CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,994,809</b>	<b>211,886</b>	<b>27,043</b>	<b>1,302,948</b>	<b>1,541,877</b>	<b>15,117</b>	<b>4,928</b>	<b>308,436</b>	<b>328,481</b>	<b>40,917</b>	<b>83,534</b>	<b>124,451</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North 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	31,886,040	14,314,857	9,564,236	8,006,947	31,886,040	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,951,695	0	0	0	0	2,383,388	747,718	820,589	3,951,695	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,478	0	0	371,668	371,668	0	0	108,047	108,047	0	48,763	
9		CD-WA / ID / AN	1,265,106	252,166	308,913	423,287	984,366	71,917	88,102	120,721	280,740	0	0	
		<b>TOTAL ACCOUNT</b>	<b>37,675,153</b>	<b>14,567,023</b>	<b>9,873,149</b>	<b>8,801,902</b>	<b>33,242,074</b>	<b>2,455,305</b>	<b>835,820</b>	<b>1,049,357</b>	<b>4,340,482</b>	<b>43,834</b>	<b>48,763</b>	<b>92,597</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	63,754,001	11,920,505	6,431,934	45,401,562	63,754,001	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,177,680	0	0	0	0	685,366	492,314	0	1,177,680	0	0	
99		GD-OR / AS	1,218,108	0	0	0	0	0	0	0	0	1,218,108	0	
8		GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	
7		CD-AA	46,165,705	0	0	32,467,417	32,467,417	0	0	9,438,578	9,438,578	0	4,259,710	
9		CD-WA / ID / AN	14,924,882	1,494,195	2,943,420	7,175,286	11,612,901	426,142	839,459	2,046,380	3,311,981	0	0	
		<b>TOTAL ACCOUNT</b>	<b>128,233,309</b>	<b>13,414,700</b>	<b>9,375,354</b>	<b>85,044,265</b>	<b>107,834,319</b>	<b>1,111,508</b>	<b>1,331,773</b>	<b>12,165,693</b>	<b>14,608,974</b>	<b>1,218,108</b>	<b>4,571,908</b>	<b>5,790,016</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	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	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	
9		CD-WA / ID / AN	13,984	3,880	3,117	3,884	10,881	1,106	889	1,108	3,103	0	0	
		<b>TOTAL ACCOUNT</b>	<b>551,280</b>	<b>3,880</b>	<b>9,963</b>	<b>417,660</b>	<b>431,503</b>	<b>1,106</b>	<b>889</b>	<b>79,869</b>	<b>81,864</b>	<b>2,367</b>	<b>35,546</b>	<b>37,913</b>
		<b>TOTAL GENERAL PLANT</b>	<b>490,186,266</b>	<b>59,298,279</b>	<b>38,114,583</b>	<b>268,954,149</b>	<b>366,367,011</b>	<b>20,941,032</b>	<b>7,056,910</b>	<b>61,389,289</b>	<b>89,387,231</b>	<b>10,841,941</b>	<b>23,590,083</b>	<b>34,432,024</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.328%	20.445%	9.227%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.558%	31.442%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.808%	22.192%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,675,190	319,716	0	10,355,474	10,675,190	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		TOTAL ACCOUNT	22,081,478	319,716	0	16,824,672	17,144,388	1,022,594	779,605	1,879,823	3,682,022	426,123	828,945	1,255,068
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	12,163,850	3,408,358	0	8,755,492	12,163,850	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	750,639	0	0	0	0	0	0	514,623	514,623	0	236,016	
7		CD-AA	78,774,415	0	0	55,400,471	55,400,471	0	0	16,105,429	16,105,429	0	7,268,515	
9		CD-WA / ID / AN	183,912	0	74,450	68,650	143,100	0	21,233	19,579	40,812	0	0	
		TOTAL ACCOUNT	91,872,816	3,408,358	74,450	64,224,613	67,707,421	0	21,233	16,639,631	16,660,864	0	7,504,531	7,504,531
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	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	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,747,260	0	0	4,041,933	4,041,933	0	0	1,175,027	1,175,027	0	530,300	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,747,260	0	0	4,041,933	4,041,933	0	0	1,175,027	1,175,027	0	530,300	530,300
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	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	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	9,303,695
		TOTAL	220,532,758	3,728,074	74,450	156,003,787	159,806,311	1,022,594	800,838	40,309,421	42,132,853	426,123	18,167,471	18,593,594

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.328%	20.445%	9.227%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.558%	31.442%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.808%	22.192%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended September 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	Deferred FIT - Common Plant (For Report APL)				
7	282900 CD-AA	(87,903,793)	(61,820,980)	(17,971,930)	(8,110,883)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(717,692)	(558,429)	(159,263)	0
7	283750 CD-AA	0	0	0	0
	<b>Total</b>	<b>(88,621,485)</b>	<b>(62,379,409)</b>	<b>(18,131,193)</b>	<b>(8,110,883)</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.328%	20.445%	9.227%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.558%	31.442%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.808%	22.192%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**COMMON WORKING CAPITAL**  
 For Month Ended September 30, 2017  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-1A**

AVISTA UTILITIES

Gas-North 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				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			3,200,662	3,200,662					3,200,662
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			2,599	2,599					2,599
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			35	35					35
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(2)	(2)					(2)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	72,402,965	32,322,103		104,725,068	58,732,970	26,663,151	13,669,995	5,658,952	
<b>TOTAL</b>		<b>72,402,965</b>	<b>32,322,103</b>	<b>3,203,294</b>	<b>107,928,362</b>	<b>58,732,970</b>	<b>26,663,151</b>	<b>13,669,995</b>	<b>5,658,952</b>	<b>3,203,294</b>

ALLOCATION RATIOS:

	Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1 Production/Transmission Ratio				34.270%		
7/4 Jur Rollup/Jurisdictional 4-Factor Ratios	70.328%	20.445%	9.227%	31.730%	29.713%	100.000%
99 Not Allocated						