

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-1A</b>
<b>GAS RATE OF RETURN</b>	
For Month Ended December 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	6,369,742	4,335,869	2,033,873
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	6,369,742	4,335,869	2,033,873
G-APL	Gas Net Adjusted Rate Base	444,851,045	301,322,066	143,528,979
	<b>RATE OF RETURN</b>	<b>1.432%</b>	<b>1.439%</b>	<b>1.417%</b>

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

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended December 31, 2016

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	12-01-2016 thru 12-31-2016	239,822 <b>100.000%</b>	158,677 <b>66.164%</b>	81,145 <b>33.836%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2016 thru 12-31-2016	1,159,801 <b>100.000%</b>	736,540 <b>63.506%</b>	423,261 <b>36.494%</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	12-01-2016 thru 12-31-2016	51,079,887 <b>100.000%</b>	34,872,239 <b>68.270%</b>	16,207,648 <b>31.730%</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION PERCENTAGES</b>	<b>G-ALL-1A</b>
For Month Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		68,870,162	57,859,575	7,660,811	3,349,776
	Direct O & M Accts 901 - 935		40,470,171	30,725,388	6,803,561	2,941,222
	Direct O & M Accts 901 - 905 Utility 9 Only		5,203,836	3,701,516	1,502,320	XXXXXX
	Adjustments		0			
	Total		114,544,169	92,286,479	15,966,692	6,290,998
	Percentage		100.000%	80.569%	13.939%	5.492%
	Direct Labor Accts 500 - 894		71,533,714	54,197,331	12,273,957	5,062,426
	Direct Labor Accts 901 - 935		5,276,902	3,297,361	193,627	1,785,914
	Direct Labor Accts 901 - 905 Utility 9 Only		10,808,995	7,263,025	3,545,970	XXXXXX
	Total		87,619,611	64,757,717	16,013,554	6,848,340
	Percentage		100.000%	73.908%	18.276%	7.816%
	Number of Customers at		709,694	374,962	235,378	99,354
	Percentage		100.000%	52.834%	33.166%	14.000%
	Net Direct Plant		2,961,417,554	2,309,776,654	427,886,508	223,754,392
	Percentage		100.000%	77.995%	14.449%	7.556%
	Total Percentages		400.000%	285.306%	79.830%	34.864%
	Average (CD AA)		<b>100.000%</b>	<b>71.326%</b>	<b>19.958%</b>	<b>8.716%</b>

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RESULTS OF OPERATIONS	Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b> For Month Ended December 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		10,455,835	0	7,274,832	3,181,003
	Direct O & M Accts 901 - 935		9,194,411	0	6,419,305	2,775,106
	Direct O & M Accts 901 - 905 Utility 9 Only		1,502,320	0	1,502,320	XXXXXX
	<b>Total</b>		<b>21,152,566</b>	<b>0</b>	<b>15,196,457</b>	<b>5,956,109</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.842%</b>	<b>28.158%</b>
	Direct Labor Accts 580 - 894		12,747,846	0	9,025,326	3,722,520
	Direct Labor Accts 901 - 935		1,617,630	0	158,227	1,459,403
	Direct Labor Accts 901 - 905 Utility 9 Only		3,545,970	0	3,545,970	XXXXXX
	<b>Total</b>		<b>17,911,446</b>	<b>0</b>	<b>12,729,523</b>	<b>5,181,923</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.069%</b>	<b>28.931%</b>
	Number of Customers at		334,732	0	235,378	99,354
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.318%</b>	<b>29.682%</b>
	Net Direct Plant		642,075,757	0	419,325,758	222,749,999
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>65.308%</b>	<b>34.692%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>278.538%</b>	<b>121.462%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.634%</b>	<b>30.366%</b>

RESULTS OF OPERATIONS	Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Month Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas	
Elec/Gas North 4-Factor						
Direct O & M Accts 580 - 894		65,517,641	57,859,575	7,658,066	0	
Direct O & M Accts 901 - 935		37,524,901	30,725,388	6,799,513	0	
Adjustments		0	0	0	0	
Total		103,042,542	88,584,963	14,457,579	0	
Percentage		100.000%	85.969%	14.031%	0.000%	
Direct Labor Accts 580 - 894		66,392,511	54,197,331	12,195,180	0	
Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0	
Total		70,098,114	57,494,692	12,603,422	0	
Percentage		100.000%	82.020%	17.980%	0.000%	
Number of Customers at		610,340	374,962	235,378	0	
Percentage		100.000%	61.435%	38.565%	0.000%	
Net Direct Plant		2,706,279,542	2,286,953,784	419,325,758	0	
Percentage		100.000%	84.505%	15.495%	0.000%	
Total Percentages		400.000%	313.930%	86.070%	0.000%	
Average (CD AN/ID/WA)		<b>100.000%</b>	<b>78.482%</b>	<b>21.518%</b>	<b>0.000%</b>	
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JP	Gas North/Oregon JP Factor %	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
			100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput	01-01-2016 thru 12-31-2016	System	Washington	Idaho	
	Percent		226,090,634	154,438,073	71,652,561	
			<b>100.000%</b>	<b>68.308%</b>	<b>31.692%</b>	
11	Book Depreciation	12-01-2016 thru 12-31-2016	1,861,061	1,263,234	597,827	
	Percent		<b>100.000%</b>	<b>67.877%</b>	<b>32.123%</b>	
12	Net Gas Plant (before DFIT) - AMA	11-01-2016 thru 12-31-2016	519,571,456	350,941,608	168,629,848	
	Percent		<b>100.000%</b>	<b>67.544%</b>	<b>32.456%</b>	
13	G-PLT Net Gas General Plant - AMA	11-01-2016 thru 12-31-2016	57,592,951	41,081,700	16,511,251	
	Percent		<b>100.000%</b>	<b>71.331%</b>	<b>28.669%</b>	
14	Net Allocated Schedule M's - AMA	12-01-2016 thru 12-31-2016	6,935,238	4,735,637	2,199,601	
	Percent		<b>100.000%</b>	<b>68.284%</b>	<b>31.716%</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 December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUES</b>										
<b>SALES OF GAS:</b>										
99	480000 Residential	20,100,862	0	20,100,862	14,051,446	0	14,051,446	6,049,416	0	6,049,416
99	4812XX Commercial - Firm & Interruptible	9,196,198	0	9,196,198	6,697,255	0	6,697,255	2,498,943	0	2,498,943
99	4813XX Industrial-Firm	270,357	0	270,357	217,201	0	217,201	53,156	0	53,156
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	44,364	0	44,364	40,493	0	40,493	3,871	0	3,871
99	499XXX Unbilled Revenue	9,125,030	0	9,125,030	6,432,058	0	6,432,058	2,692,972	0	2,692,972
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>		<b>38,736,811</b>	<b>0</b>	<b>38,736,811</b>	<b>27,438,453</b>	<b>0</b>	<b>27,438,453</b>	<b>11,298,358</b>	<b>0</b>	<b>11,298,358</b>
<b>OTHER OPERATING REVENUES:</b>										
99	483XXX Sales for Resale	10,964,484	0	10,964,484	7,485,454	0	7,485,454	3,479,030	0	3,479,030
4	488000 Miscellaneous Service Revenues	1,479	0	1,479	763	0	763	716	0	716
99	4893XX Transportation Revenues	442,384	0	442,384	404,133	0	404,133	38,251	0	38,251
99	493000 Rent from Gas Property	216	0	216	216	0	216	0	0	0
4	495XXX Other Gas Revenues	565,451	32,910	598,361	746,458	23,131	769,589	(181,007)	9,779	(171,228)
99	496100 Provision for Rate Refund	(2,408,656)	0	(2,408,656)	(2,408,656)	0	(2,408,656)	0	0	0
<b>TOTAL OTHER OPERATING REVENUES</b>		<b>9,565,358</b>	<b>32,910</b>	<b>9,598,268</b>	<b>6,228,368</b>	<b>23,131</b>	<b>6,251,499</b>	<b>3,336,990</b>	<b>9,779</b>	<b>3,346,769</b>
<b>TOTAL GAS REVENUES</b>		<b>48,302,169</b>	<b>32,910</b>	<b>48,335,079</b>	<b>33,666,821</b>	<b>23,131</b>	<b>33,689,952</b>	<b>14,635,348</b>	<b>9,779</b>	<b>14,645,127</b>
<b>PRODUCTION EXPENSES:</b>										
G-804	804/805 City Gate Purchases	19,559,893	0	19,559,893	13,538,495	0	13,538,495	6,021,398	0	6,021,398
99	808XXX Net Natural Gas Storage Transactions	5,045,178	0	5,045,178	3,444,343	0	3,444,343	1,600,835	0	1,600,835
99	811000 Gas Used for Products Extraction	(38,849)	0	(38,849)	(26,522)	0	(26,522)	(12,327)	0	(12,327)
10	813000 Other Gas Expenses	0	102,880	102,880	0	70,275	70,275	0	32,605	32,605
99	813010 Gas Technology Institute (GTI) Expenses	20,959	0	20,959	14,780	0	14,780	6,179	0	6,179
<b>TOTAL PRODUCTION EXPENSES</b>		<b>24,587,181</b>	<b>102,880</b>	<b>24,690,061</b>	<b>16,971,096</b>	<b>70,275</b>	<b>17,041,371</b>	<b>7,616,085</b>	<b>32,605</b>	<b>7,648,690</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>										
1	814000 Supervision & Engineering	0	(229)	(229)	0	(162)	(162)	0	(67)	(67)
1	824000 Other Expenses	0	69,860	69,860	0	49,272	49,272	0	20,588	20,588
1	837000 Other Equipment	0	67,848	67,848	0	47,853	47,853	0	19,995	19,995
<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>		<b>0</b>	<b>137,479</b>	<b>137,479</b>	<b>0</b>	<b>96,963</b>	<b>96,963</b>	<b>0</b>	<b>40,516</b>	<b>40,516</b>
G-DEPX	Depreciation Expense-Underground Storage	0	60,342	60,342	0	42,559	42,559	0	17,783	17,783
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	24,375	24,375	0	17,192	17,192	0	7,183	7,183
<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>		<b>0</b>	<b>84,736</b>	<b>84,736</b>	<b>0</b>	<b>59,764</b>	<b>59,764</b>	<b>0</b>	<b>24,972</b>	<b>24,972</b>

RESULTS OF OPERATIONS	Report ID:
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For Month Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UNDERGROUND STORAGE EXPENSES	0	222,215	222,215	0	156,727	156,727	0	65,488	65,488

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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	36,391	83,735	120,126	27,364	53,177	80,541	9,027	30,558	39,585
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	301,722	83,744	385,466	182,973	53,182	236,155	118,749	30,562	149,311
3	875000	Measuring & Reg Sta Exp-General	22,790	0	22,790	14,494	0	14,494	8,296	0	8,296
3	876000	Measuring & Reg Sta Exp-Industrial	653	0	653	295	0	295	358	0	358
3	877000	Measuring & Reg Sta Exp-City Gate	17,442	0	17,442	9,532	0	9,532	7,910	0	7,910
3	878000	Meter & House Regulator Expenses	13,448	0	13,448	9,566	0	9,566	3,882	0	3,882
3	879000	Customer Installation Expenses	247,374	7,813	255,187	166,828	4,962	171,790	80,546	2,851	83,397
3	880000	Other Expenses	229,256	46,609	275,865	182,615	29,600	212,215	46,641	17,009	63,650
3	881000	Rents	0	2,063	2,063	0	1,310	1,310	0	753	753
		MAINTENANCE									
3	885000	Supervision & Engineering	6,196	0	6,196	2,991	0	2,991	3,205	0	3,205
3	887000	Mains	65,745	0	65,745	43,226	0	43,226	22,519	0	22,519
3	889000	Measuring & Reg Sta Exp-General	(5,232)	0	(5,232)	(2,374)	0	(2,374)	(2,858)	0	(2,858)
3	890000	Measuring & Reg Sta Exp-Industrial	21,486	0	21,486	8,029	0	8,029	13,457	0	13,457
3	891000	Measuring & Reg Sta Exp-City Gate	6,907	0	6,907	3,029	0	3,029	3,878	0	3,878
3	892000	Services	102,394	0	102,394	48,663	0	48,663	53,731	0	53,731
3	893000	Meters & House Regulators	93,571	45,608	139,179	39,309	28,964	68,273	54,262	16,644	70,906
3	894000	Other Equipment	(342)	25,353	25,011	0	16,101	16,101	(342)	9,252	8,910
		TOTAL DISTRIBUTION OPERATING EXP	1,159,801	294,925	1,454,726	736,540	187,296	923,836	423,261	107,629	530,890
G-DEPX		Depreciation Expense-Distribution	1,262,735	39,492	1,302,227	844,558	26,961	871,519	418,177	12,531	430,708
G-OTX		Taxes Other Than FIT	2,328,066	0	2,328,066	1,736,055	0	1,736,055	592,011	0	592,011
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,590,801	39,492	3,630,293	2,580,613	26,961	2,607,574	1,010,188	12,531	1,022,719
		TOTAL DISTRIBUTION EXPENSES	4,750,602	334,417	5,085,019	3,317,153	214,257	3,531,410	1,433,449	120,160	1,553,609



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Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	14,029	14,029	0	9,282	9,282	0	4,747	4,747
2	902000	Meter Reading Expenses	157,917	3,182	161,099	139,247	2,105	141,352	18,670	1,077	19,747
2	903XXX	Customer Records & Collection Expenses	79,694	384,426	464,120	55,654	254,352	310,006	24,040	130,074	154,114
2	904000	Uncollectible Accounts	0	165,830	165,830	0	109,720	109,720	0	56,110	56,110
2	905000	Misc Customer Accounts	0	7,926	7,926	0	5,244	5,244	0	2,682	2,682
TOTAL CUSTOMER ACCOUNTS EXPENSES			237,611	575,393	813,004	194,901	380,703	575,604	42,710	194,690	237,400
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,849,760	7,829	1,857,589	1,594,633	5,180	1,599,813	255,127	2,649	257,776
2	909000	Advertising	0	90,127	90,127	0	59,632	59,632	0	30,495	30,495
2	910000	Misc Customer Service & Info Exp	0	11,756	11,756	0	7,778	7,778	0	3,978	3,978
TOTAL CUSTOMER SERVICE & INFO EXP			1,849,760	109,712	1,959,472	1,594,633	72,590	1,667,223	255,127	37,122	292,249
SALES EXPENSES:											
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
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

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For Month Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	7,776	1,846,338	1,854,114	5,386	1,297,736	1,303,122	2,390	548,602	550,992
4	921000	Office Supplies & Expenses	394	106,593	106,987	394	74,921	75,315	0	31,672	31,672
4	922000	Admin. Expenses Transferred - Credit	0	(1,508)	(1,508)	0	(1,060)	(1,060)	0	(448)	(448)
4	923000	Outside Services Employed	64,493	183,355	247,848	61,384	128,875	190,259	3,109	54,480	57,589
4	924000	Property Insurance Premium	0	29,918	29,918	0	21,028	21,028	0	8,890	8,890
4	925XXX	Injuries and Damages	0	76,306	76,306	0	53,633	53,633	0	22,673	22,673
4	926XXX	Employee Pensions and Benefits	0	54,414	54,414	0	38,246	38,246	0	16,168	16,168
4	928000	Regulatory Commission Expenses	55,081	28,360	83,441	44,284	19,933	64,217	10,797	8,427	19,224
4	930000	Miscellaneous General Expenses	7,715	100,847	108,562	6,435	70,882	77,317	1,280	29,965	31,245
4	931000	Rents	1,481	30,927	32,408	1,481	21,738	23,219	0	9,189	9,189
4	935000	Maintenance of General Plant	43,177	234,466	277,643	31,695	164,799	196,494	11,482	69,667	81,149
TOTAL ADMIN & GEN OPERATING EXP			180,117	2,690,016	2,870,133	151,059	1,890,731	2,041,790	29,058	799,285	828,343
G-DEPX		Depreciation Expense-General Plant	102,283	396,210	498,493	70,672	278,484	349,156	31,611	117,726	149,337
G-AMTX		Amortization Expense - General Plant - 303000	3,317	10,136	13,453	2,072	7,124	9,196	1,245	3,012	4,257
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3	334	389,807	390,141	0	273,984	273,984	334	115,823	116,157
G-AMTX		Amortization Expense-General Plant - 390200, 39	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	(41,808)	0	(41,808)	0	0	0	(41,808)	0	(41,808)
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	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
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			78,137	796,153	874,290	72,744	559,592	632,336	5,393	236,561	241,954
TOTAL ADMIN & GENERAL EXPENSES			258,254	3,486,169	3,744,423	223,803	2,450,323	2,674,126	34,451	1,035,846	1,070,297
TOTAL EXPENSES BEFORE FIT			31,683,408	4,830,786	36,514,194	22,301,586	3,344,875	25,646,461	9,381,822	1,485,911	10,867,733
NET OPERATING INCOME (LOSS) BEFORE FIT			11,820,885			8,043,491			3,777,394		
G-FIT		FEDERAL INCOME TAX	8,002,220			5,642,925			2,359,295		
G-FIT		DEFERRED FEDERAL INCOME TAX	(2,549,116)			(1,933,912)			(615,204)		
G-FIT		AMORTIZED INVESTMENT TAX CREDIT	(1,961)			(1,391)			(570)		
GAS NET OPERATING INCOME (LOSS)			6,369,742			4,335,869			2,033,873		

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		70.530%		29.470%			
G-ALL 2	Number of Customers		100.000%		66.164%		33.836%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		63.506%		36.494%			
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 December 31, 2016	
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	4,616	32,910	37,526	4,616	23,131	27,747	0	9,779	9,779
4	495028	DEFERRED EXCHANGE RESERVATION	375,001	0	375,001	256,013	0	256,013	118,988	0	118,988
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	2,670,005	0	2,670,005	2,020,478	0	2,020,478	649,527	0	649,527
4	495328	RESIDENTIAL DECOUPLING DEFERRE	(1,483,531)	0	(1,483,531)	(631,338)	0	(631,338)	(852,193)	0	(852,193)
4	495329	AMORTIZATION RES DECOUPLING DE	(674,797)	0	(674,797)	(674,797)	0	(674,797)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	(151,739)	0	(151,739)	(54,410)	0	(54,410)	(97,329)	0	(97,329)
4	495339	AMORTIZATION NON-RES DECOUPLIN	(174,104)	0	(174,104)	(174,104)	0	(174,104)	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
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>565,451</b>	<b>32,910</b>	<b>598,361</b>	<b>746,458</b>	<b>23,131</b>	<b>769,589</b>	<b>(181,007)</b>	<b>9,779</b>	<b>(171,228)</b>

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 December 31, 2016	
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	14,099,497	0	14,099,497	9,625,946	0	9,625,946	4,473,551	0	4,473,551
1	804001	Pipeline Demand Costs	2,177,275	0	2,177,275	1,535,632	0	1,535,632	641,643	0	641,643
1	804002	Transport Variable Charges	150,264	0	150,264	105,981	0	105,981	44,283	0	44,283
6	804010	Gas Costs - Fixed Hedge	24,815	0	24,815	16,941	0	16,941	7,874	0	7,874
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	39,323	0	39,323	26,846	0	26,846	12,477	0	12,477
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	597,472	0	597,472	407,894	0	407,894	189,578	0	189,578
6	804700	Gas Costs - Offsystem Bookout	21,139	0	21,139	14,432	0	14,432	6,707	0	6,707
6	804711	Gas Costs - Offsystem Bookout Offset	(21,139)	0	(21,139)	(14,432)	0	(14,432)	(6,707)	0	(6,707)
6	804730	Gas Costs - Intracompany LDC Gas	1,359,169	0	1,359,169	927,905	0	927,905	431,264	0	431,264
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(4,268,331)	0	(4,268,331)	(2,837,508)	0	(2,837,508)	(1,430,823)	0	(1,430,823)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	5,380,409	0	5,380,409	3,728,858	0	3,728,858	1,651,551	0	1,651,551
<b>TOTAL PURCHASED GAS COSTS</b>			<b>19,559,893</b>	<b>0</b>	<b>19,559,893</b>	<b>13,538,495</b>	<b>0</b>	<b>13,538,495</b>	<b>6,021,398</b>	<b>0</b>	<b>6,021,398</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	6	Actual Therms Purchased	100.000%	68.270%	31.730%
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 December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	21,162	7,829	28,991	17,030	5,180	22,210	4,132	2,649	6,781
99	908600	Public Purpose Tariff Rider Expense Offset	1,337,548	0	1,337,548	1,151,356	0	1,151,356	186,192	0	186,192
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	491,050	0	491,050	426,247	0	426,247	64,803	0	64,803
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,849,760	7,829	1,857,589	1,594,633	5,180	1,599,813	255,127	2,649	257,776

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.164%	33.836%
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 December 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.75%	52.75%
2	Cost of Debt		5.157%	5.120%
	Total Cost of Debt		2.720%	2.701%
	Total Weighted Cost		2.720%	2.701%
G-APL	Net Rate Base	444,851,045	301,322,066	143,528,979
	Interest Deduction for FIT Calculation	12,072,678	8,195,960	3,876,718
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-1A</b>
For Month Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	48,335,079	33,689,952	14,645,127
G-OPS	Operating & Maintenance Expense	31,924,875	22,346,787	9,578,088
G-OPS	Book Deprec/Amort and Reg Amortizations	2,236,878	1,546,427	690,451
G-OTX	Taxes Other than FIT	2,352,441	1,753,247	599,194
	Net Operating Income Before FIT	11,820,885	8,043,491	3,777,394
G-INT	Less: Interest Expense	1,006,057	682,997	323,060
G-SCM	Schedule M Adjustments	12,048,657	8,762,148	3,286,509
	Taxable Net Operating Income	22,863,485	16,122,642	6,740,843
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	8,002,220	5,642,925	2,359,295
G-DTE	Deferred FIT	(2,549,116)	(1,933,912)	(615,204)
99	411400 Amortized Investment Tax Credit	(1,961)	(1,391)	(570)
	Total FIT/Deferred FIT & ITC	5,451,143	3,707,622	1,743,521
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>GAS SCHEDULE M ITEMS</b>	<b>G-SCM-1A</b>
For Month Ended December 31, 2016	
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	1,368,669	896,007	2,264,676	917,302	629,127	1,546,429	451,367	266,880	718,247
12	997001	Contributions In Aid of Construction	0	(629,675)	(629,675)	0	(425,308)	(425,308)	0	(204,367)	(204,367)
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	35,985	35,985	0	25,293	25,293	0	10,692	10,692
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	1,112,078	0	1,112,078	891,350	0	891,350	220,728	0	220,728
4	997015	Airplane Lease Payments	0	14,497	14,497	0	10,190	10,190	0	4,307	4,307
12	997016	Redemption Expense Amortization	0	24,162	24,162	0	16,320	16,320	0	7,842	7,842
4	997020	FAS87 Current Pension Accrual	0	241,058	241,058	0	169,432	169,432	0	71,626	71,626
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(185,834)	0	(185,834)	(485,829)	0	(485,829)	299,995	0	299,995
12	997032	Interest Rate Swaps	0	28,091	28,091	0	18,974	18,974	0	9,117	9,117
4	997033	DSM Tariff Rider	231,671	0	231,671	153,857	0	153,857	77,814	0	77,814
12	997048	AFUDC	0	376,436	376,436	0	254,260	254,260	0	122,176	122,176
11	997049	Tax Depreciation	0	11,494,055	11,494,055	0	7,801,820	7,801,820	0	3,692,235	3,692,235
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	480,716	0	480,716	426,247	0	426,247	54,469	0	54,469
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(2,117,567)	(2,117,567)	0	(1,437,341)	(1,437,341)	0	(680,226)	(680,226)
4	997081	Deferred Compensation	0	53,180	53,180	0	37,379	37,379	0	15,801	15,801
4	997082	Meal Disallowances	0	11,999	11,999	0	8,434	8,434	0	3,565	3,565
4	997083	Paid Time Off	0	(60,227)	(60,227)	0	(42,332)	(42,332)	0	(17,895)	(17,895)
2	997084	Customer Uncollectibles	0	57,023	57,023	0	37,729	37,729	0	19,294	19,294
99	997098	Provision for Rate Refund	2,408,656	0	2,408,656	2,408,656	0	2,408,656	0	0	0
12	997101	Repairs 481 (a)	0	(3,114,786)	(3,114,786)	0	(2,103,851)	(2,103,851)	0	(1,010,935)	(1,010,935)
12	997102	Amort Idaho Earnings Test (254229)	(31,474)	0	(31,474)	0	0	0	(31,474)	0	(31,474)
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	(285,073)	0	(285,073)	(285,073)	0	(285,073)	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>5,415,956</b>	<b>6,935,237</b>	<b>12,048,657</b>	<b>4,026,510</b>	<b>4,735,638</b>	<b>8,762,148</b>	<b>1,086,910</b>	<b>2,199,599</b>	<b>3,286,509</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers	100.000%	66.164%	33.836%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.270%	31.730%
G-ALL	11	Book Depreciation	100.000%	67.877%	32.123%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.544%	32.456%
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 December 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	(1,220,886)	(833,670)	(387,216)
99	410100	Deferred Federal Income Tax Exp	(1,142,488)	(939,112)	(203,376)
		<b>SUBTOTAL</b>	<b>(2,363,374)</b>	<b>(1,772,782)</b>	<b>(590,592)</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(17,492)	(11,944)	(5,548)
99	411100	Deferred Federal Income Tax Exp	(168,250)	(149,186)	(19,064)
		<b>SUBTOTAL</b>	<b>(185,742)</b>	<b>(161,130)</b>	<b>(24,612)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>(2,549,116)</b>	<b>(1,933,912)</b>	<b>(615,204)</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	68.284%	31.716%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-1A</b>
For Month Ended December 31, 2016	
Average of Monthly Averages Basis	

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	24,375	24,375	0	17,192	17,192	0	7,183	7,183
		TOTAL UNDERGROUND STORAGE TAX	0	24,375	24,375	0	17,192	17,192	0	7,183	7,183
		DISTRIBUTION									
99	408110	State Excise Tax	821,996	0	821,996	821,996	0	821,996	0	0	0
99	408120	Municipal Occupation & License Tax	879,523	0	879,523	738,949	0	738,949	140,574	0	140,574
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	250,284	0	250,284	175,110	0	175,110	75,174	0	75,174
99	409100	State Income Tax	376,263	0	376,263	0	0	0	376,263	0	376,263
		TOTAL DISTRIBUTION TAX	2,328,066	0	2,328,066	1,736,055	0	1,736,055	592,011	0	592,011
		TOTAL TAXES OTHER THAN FIT	2,328,066	24,375	2,352,441	1,736,055	17,192	1,753,247	592,011	7,183	599,194

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
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RESULTS OF OPERATIONS		Report ID: <b>G-PLT-1A</b>
<b>GAS UTILITY PLANT</b>		
For Month Ended December 31, 2016 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,834,763	3,636,962	1,022,594	1,289,600	2,312,194	779,605	545,163	1,324,768
4	3031XX	Misc Intangible IT Plant (3031XX)	20,588	34,706,411	34,726,999	0	24,394,095	24,394,095	20,588	10,312,316	10,332,904
TOTAL INTANGIBLE PLANT			1,822,787	36,541,174	38,363,961	1,022,594	25,683,695	26,706,289	800,193	10,857,479	11,657,672
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,195,606	1,195,606	0	841,490	841,490	0	354,116	354,116
1	351XXX	Structures & Improvements	0	2,010,475	2,010,475	0	1,417,988	1,417,988	0	592,487	592,487
1	352XXX	Wells	0	18,781,309	18,781,309	0	13,246,457	13,246,457	0	5,534,852	5,534,852
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	12,133,990	12,133,990	0	8,558,103	8,558,103	0	3,575,887	3,575,887
1	355000	Measuring & Regulating Equipment	0	804,744	804,744	0	567,586	567,586	0	237,158	237,158
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,107,146	2,107,146	0	1,486,170	1,486,170	0	620,976	620,976
TOTAL UNDERGROUND STORAGE PLANT			0	38,481,460	38,481,460	0	27,139,203	27,139,203	0	11,342,257	11,342,257
DISTRIBUTION PLANT:											
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	186,398	0	186,398	123,263	0	123,263	63,135	0	63,135
6	375000	Structures & Improvements	932,987	0	932,987	568,248	0	568,248	364,739	0	364,739
6	376000	Mains	302,240,012	2,512,521	304,752,533	197,858,361	1,715,298	199,573,659	104,381,651	797,223	105,178,874
6	378000	Measuring & Reg Station Equip-General	5,807,688	127,100	5,934,788	3,585,357	86,771	3,672,128	2,222,331	40,329	2,262,660
6	379000	Measuring & Reg Station Equip-City Gate	6,866,776	0	6,866,776	2,354,467	0	2,354,467	4,512,309	0	4,512,309
6	380000	Services	213,129,994	0	213,129,994	144,720,383	0	144,720,383	68,409,611	0	68,409,611
6	381000	Meters	75,973,659	0	75,973,659	52,440,317	0	52,440,317	23,533,342	0	23,533,342
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	3,378,108	0	3,378,108	2,608,113	0	2,608,113	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			608,604,217	2,639,621	611,243,838	404,322,434	1,802,069	406,124,503	204,281,783	837,552	205,119,335
GENERAL PLANT											
4	389XXX	Land & Land Rights	886,913	2,045,213	2,932,126	792,835	1,437,519	2,230,354	94,078	607,694	701,772
4	390XXX	Structures & Improvements	5,305,769	22,684,515	27,990,284	3,764,848	15,944,265	19,709,113	1,540,921	6,740,250	8,281,171
4	391XXX	Office Furniture & Equipment	67,001	12,142,065	12,209,066	48,691	8,534,293	8,582,984	18,310	3,607,772	3,626,082
4	392XXX	Transportation Equipment	10,714,583	2,286,803	13,001,386	8,185,724	1,607,325	9,793,049	2,528,859	679,478	3,208,337
4	393000	Stores Equipment	150,256	828,789	979,045	116,841	582,531	699,372	33,415	246,258	279,673
4	394000	Tools, Shop & Garage Equipment	2,467,409	5,232,275	7,699,684	1,920,317	3,677,609	5,597,926	547,092	1,554,666	2,101,758

RESULTS OF OPERATIONS		Report ID: <b>G-PLT-1A</b>
<b>GAS UTILITY PLANT</b>		
For Month Ended December 31, 2016 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	20,688	309,141	329,829	15,602	217,286	232,888	5,086	91,855	96,941
4	396XXX	Power Operated Equipment	3,361,375	1,053,023	4,414,398	2,528,231	740,138	3,268,369	833,144	312,885	1,146,029
4	397XXX	Communications Equipment	2,377,374	10,584,499	12,961,873	1,071,058	7,439,527	8,510,585	1,306,316	3,144,972	4,451,288
4	398000	Miscellaneous Equipment	1,073	78,895	79,968	1,073	55,453	56,526	0	23,442	23,442
		<b>TOTAL GENERAL PLANT</b>	<b>25,352,441</b>	<b>57,245,218</b>	<b>82,597,659</b>	<b>18,445,220</b>	<b>40,235,946</b>	<b>58,681,166</b>	<b>6,907,221</b>	<b>17,009,272</b>	<b>23,916,493</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>635,779,445</b>	<b>134,907,473</b>	<b>770,686,918</b>	<b>423,790,248</b>	<b>94,860,913</b>	<b>518,651,161</b>	<b>211,989,197</b>	<b>40,046,560</b>	<b>252,035,757</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(14,584,937)	(14,584,937)	0	(10,286,756)	(10,286,756)	0	(4,298,181)	(4,298,181)
G-ADEP		Distribution Plant	(199,497,954)	(1,652,109)	(201,150,063)	(131,410,578)	(1,127,895)	(132,538,473)	(68,087,376)	(524,214)	(68,611,590)
G-ADEP		General Plant	(8,710,033)	(16,252,999)	(24,963,032)	(6,146,724)	(11,423,746)	(17,570,470)	(2,563,309)	(4,829,253)	(7,392,562)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(208,207,987)</b>	<b>(32,490,045)</b>	<b>(240,698,032)</b>	<b>(137,557,302)</b>	<b>(22,838,397)</b>	<b>(160,395,699)</b>	<b>(70,650,685)</b>	<b>(9,651,648)</b>	<b>(80,302,333)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAAMT		General Plant - 303000	(236,217)	(394,907)	(631,124)	(165,392)	(277,568)	(442,960)	(70,825)	(117,339)	(188,164)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(11,229)	(9,493,092)	(9,504,321)	0	(6,672,410)	(6,672,410)	(11,229)	(2,820,682)	(2,831,911)
G-AAAMT		Underground Storage	0	(240,305)	(240,305)	0	(169,487)	(169,487)	0	(70,818)	(70,818)
G-AAAMT		General Plant - 390200, 396200	(2,285)	(39,391)	(41,676)	(1,309)	(27,687)	(28,996)	(976)	(11,704)	(12,680)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(249,731)</b>	<b>(10,167,695)</b>	<b>(10,417,426)</b>	<b>(166,701)</b>	<b>(7,147,152)</b>	<b>(7,313,853)</b>	<b>(83,030)</b>	<b>(3,020,543)</b>	<b>(3,103,573)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(208,457,718)</b>	<b>(42,657,740)</b>	<b>(251,115,458)</b>	<b>(137,724,003)</b>	<b>(29,985,549)</b>	<b>(167,709,552)</b>	<b>(70,733,715)</b>	<b>(12,672,191)</b>	<b>(83,405,906)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>427,321,727</b>	<b>92,249,733</b>	<b>519,571,460</b>	<b>286,066,245</b>	<b>64,875,364</b>	<b>350,941,609</b>	<b>141,255,482</b>	<b>27,374,369</b>	<b>168,629,851</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(99,093,292)	(99,093,292)	0	(66,931,573)	(66,931,573)	0	(32,161,719)	(32,161,719)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,683,140)	(13,683,140)	0	(9,613,472)	(9,613,472)	0	(4,069,668)	(4,069,668)
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	(821,080)	(821,080)	0	(554,590)	(554,590)	0	(266,490)	(266,490)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(113,597,512)</b>	<b>(113,597,512)</b>	<b>0</b>	<b>(77,099,635)</b>	<b>(77,099,635)</b>	<b>0</b>	<b>(36,497,877)</b>	<b>(36,497,877)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>427,321,727</b>	<b>(21,347,779)</b>	<b>405,973,948</b>	<b>286,066,245</b>	<b>(12,224,271)</b>	<b>273,841,974</b>	<b>141,255,482</b>	<b>(9,123,508)</b>	<b>132,131,974</b>

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%	68.270%	31.730%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.544%	32.456%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended December 31, 2016	
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	427,321,727	(21,347,779)	405,973,948	286,066,245	(12,224,271)	273,841,974	141,255,482	(9,123,508)	132,131,974
	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	9,439,203	9,439,203	0	6,657,470	6,657,470	0	2,781,733	2,781,733
4	252000 Customer Advances	(81,232)	371	(80,861)	(11,804)	261	(11,543)	(69,428)	110	(69,318)
99	235199 Customer Deposits	(499,668)	0	(499,668)	(499,668)	0	(499,668)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	1,301,491	0	1,301,491	1,301,491	0	1,301,491	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(455,522)	0	(455,522)	(455,522)	0	(455,522)	0	0	0
C-WKC	Working Capital	16,445,745	6,995,645	23,441,390	16,445,745	0	16,445,745	0	6,995,645	6,995,645
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	16,710,814	22,166,283	38,877,097	16,780,242	10,699,850	27,480,092	(69,428)	11,466,433	11,397,005
	NET RATE BASE	444,032,541	818,504	444,851,045	302,846,487	(1,524,421)	301,322,066	141,186,054	2,342,925	143,528,979

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 December 31, 2016	
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)	664,996	664,996												
Hydro (ED-AN)	951,997	951,997												
Other (ED-AN)	822,034	822,034												
<b>Total Electric Production</b>	<b>2,439,027</b>	<b>2,439,027</b>												
<b>Electric Transmission</b>														
ED-AN	1,005,487	1,005,487												
<b>Total Electric Transmission</b>	<b>1,005,487</b>	<b>1,005,487</b>												
<b>Electric Distribution</b>														
ED-AN	3,492	3,492												
ED-ID	1,376,403	1,376,403												
ED-WA	2,395,562	2,395,562												
<b>Total Electric Distribution</b>	<b>3,775,457</b>	<b>3,775,457</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	60,342		60,342			60,342	60,342		42,559	42,559		17,783	17,783	
GD-OR	10,884			10,884										
<b>Total Gas Underground Storage</b>	<b>71,226</b>		<b>60,342</b>	<b>10,884</b>		<b>60,342</b>	<b>60,342</b>		<b>42,559</b>	<b>42,559</b>		<b>17,783</b>	<b>17,783</b>	
<b>Gas Distribution</b>														
6 GD-AN	39,492		39,492			39,492	39,492		26,961	26,961		12,531	12,531	
GD-ID	418,177		418,177		418,177	418,177	418,177				418,177		418,177	
GD-WA	844,558		844,558		844,558	844,558	844,558	844,558		844,558				
GD-OR	569,859			569,859										
<b>Total Gas Distribution</b>	<b>1,872,086</b>		<b>1,302,227</b>	<b>569,859</b>	<b>1,262,735</b>	<b>39,492</b>	<b>1,302,227</b>		<b>844,558</b>	<b>26,961</b>	<b>871,519</b>	<b>418,177</b>	<b>12,531</b>	<b>430,708</b>
<b>General Plant</b>														
ED-AN	230,368	230,368												
ED-ID	19,080	19,080												
ED-WA	83,141	83,141												
7,4 CD-AA	1,488,422	1,061,632	297,059	129,731		297,059	297,059		208,794	208,794		88,265	88,265	
9,4 CD-AN	140,491	110,262	30,229			30,229	30,229		21,247	21,247		8,982	8,982	
9 CD-ID	30,475	23,918	6,557		6,557	6,557	6,557				6,557		6,557	
9 CD-WA	26,201	20,563	5,638		5,638	5,638	5,638	5,638		5,638				
8,4 GD-AA	94,768		65,991	28,777		65,991	65,991		46,383	46,383		19,608	19,608	
4 GD-AN	2,931		2,931			2,931	2,931		2,060	2,060		871	871	
GD-ID	25,054		25,054		25,054	25,054	25,054				25,054		25,054	
GD-WA	65,034		65,034		65,034	65,034	65,034	65,034		65,034				
GD-OR	15,736			15,736										
<b>Total General Plant</b>	<b>2,221,701</b>	<b>1,548,964</b>	<b>498,493</b>	<b>174,244</b>	<b>102,283</b>	<b>396,210</b>	<b>498,493</b>		<b>70,672</b>	<b>278,484</b>	<b>349,156</b>	<b>31,611</b>	<b>117,726</b>	<b>149,337</b>
<b>Total Depreciation Expense</b>	<b>11,384,984</b>	<b>8,768,935</b>	<b>1,861,062</b>	<b>754,987</b>	<b>1,365,018</b>	<b>496,044</b>	<b>1,861,062</b>		<b>915,230</b>	<b>348,004</b>	<b>1,263,234</b>	<b>449,788</b>	<b>148,040</b>	<b>597,828</b>

Allocation Ratios:  
Service -

Electric

Gas-North

Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
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RESULTS OF OPERATIONS		Report ID:	
<b>GAS-NORTH DEPRECIATION EXPENSE</b>		<b>G-DEPX-1A</b>	
For Month Ended December 31, 2016			
Average of Monthly Averages Basis			

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.530%	29.470%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	68.270%	31.730%



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-1A</b>
For Month Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	20,003	20,003												
<b>Total Production/Transmission</b>		<b>96,536</b>	<b>96,536</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	513	513												
<b>Total Distribution</b>		<b>2,526</b>	<b>2,526</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	49,911	35,600	9,961	4,350		9,961	9,961		7,001	7,001		2,960	2,960	
9,4	CD-AN	811	636	175			175	175		123	123		52	52	
	GD-ID	1,245		1,245			1,245	1,245				1,245		1,245	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
<b>Total General Plant - 303000</b>		<b>54,711</b>	<b>36,236</b>	<b>13,453</b>	<b>5,022</b>		<b>3,317</b>	<b>10,136</b>	<b>13,453</b>	<b>2,072</b>	<b>7,124</b>	<b>9,196</b>	<b>1,245</b>	<b>3,012</b>	<b>4,257</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	1,863,420	1,329,103	371,901	162,416		371,901	371,901		261,398	261,398		110,503	110,503	
9,4	CD-AN	1,085	852	233			233	233		164	164		69	69	
9,4	CD-ID	1,551	1,217	334			334	334				334		334	
	ED-AN	63,463	63,463												
	ED-ID	396	396												
	ED-WA	66,953	66,953												
8,4	GD-AA	25,380		17,673	7,707		17,673	17,673		12,422	12,422		5,251	5,251	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>2,022,248</b>	<b>1,461,984</b>	<b>390,141</b>	<b>170,123</b>		<b>334</b>	<b>389,807</b>	<b>390,141</b>		<b>273,984</b>	<b>273,984</b>	<b>334</b>	<b>115,823</b>	<b>116,157</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>0</b>	<b>0</b>	
<b>Total Amortization Expense</b>		<b>2,180,043</b>	<b>1,601,285</b>	<b>403,613</b>	<b>175,145</b>		<b>3,651</b>	<b>399,962</b>	<b>403,613</b>	<b>2,072</b>	<b>281,121</b>	<b>283,193</b>	<b>1,579</b>	<b>118,841</b>	<b>120,420</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1 System Contract Demand	70.530%	29.470%
8 Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4 Jurisdictional 4-Factor Rat	70.287%	29.713%
9 Elec/Gas North 4-Factor	78.482%	21.518%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(295,661,132)	(295,661,132)											
	Hydro (ED-AN)	(123,580,426)	(123,580,426)											
	Other (ED-AN)	(109,489,185)	(109,489,185)											
<b>Total Electric Production</b>		<b>(528,730,743)</b>	<b>(528,730,743)</b>											
<b>Electric Transmission</b>														
	ED-AN	(208,347,256)	(208,347,256)											
<b>Total Electric Transmission</b>		<b>(208,347,256)</b>	<b>(208,347,256)</b>											
<b>Electric Distribution</b>														
	ED-AN	(76,383)	(76,383)											
	ED-ID	(190,047,996)	(190,047,996)											
	ED-WA	(304,724,377)	(304,724,377)											
<b>Total Electric Distribution</b>		<b>(494,848,756)</b>	<b>(494,848,756)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(14,584,937)	(14,584,937)		(14,584,937)	(14,584,937)		(10,286,756)	(10,286,756)		(4,298,181)	(4,298,181)		
	GD-OR	(869,981)		(869,981)										
<b>Total Gas Underground Storage</b>		<b>(15,454,918)</b>	<b>(14,584,937)</b>	<b>(869,981)</b>	<b>(14,584,937)</b>	<b>(14,584,937)</b>		<b>(10,286,756)</b>	<b>(10,286,756)</b>		<b>(4,298,181)</b>	<b>(4,298,181)</b>		
<b>Gas Distribution</b>														
6	GD-AN	(1,652,109)	(1,652,109)		(1,652,109)	(1,652,109)		(1,127,895)	(1,127,895)		(524,214)	(524,214)		
	GD-ID	(68,087,376)	(68,087,376)		(68,087,376)	(68,087,376)				(68,087,376)		(68,087,376)		
	GD-WA	(131,410,578)	(131,410,578)		(131,410,578)	(131,410,578)	(131,410,578)		(131,410,578)					
	GD-OR	(102,321,946)		(102,321,946)										
<b>Total Gas Distribution</b>		<b>(303,472,009)</b>	<b>(201,150,063)</b>	<b>(102,321,946)</b>	<b>(199,497,954)</b>	<b>(1,652,109)</b>	<b>(201,150,063)</b>	<b>(131,410,578)</b>	<b>(1,127,895)</b>	<b>(132,538,473)</b>	<b>(68,087,376)</b>	<b>(524,214)</b>	<b>(68,611,590)</b>	
<b>General Plant</b>														
	ED-AN	(44,728,334)	(44,728,334)											
	ED-ID	(8,839,075)	(8,839,075)											
	ED-WA	(19,201,878)	(19,201,878)											
7,4	CD-AA	(49,643,851)	(35,408,973)	(9,907,920)	(4,326,958)	(9,907,920)	(9,907,920)		(6,963,980)	(6,963,980)		(2,943,940)	(2,943,940)	
9,4	CD-AN	(11,299,845)	(8,868,458)	(2,431,387)		(2,431,387)	(2,431,387)		(1,708,949)	(1,708,949)		(722,438)	(722,438)	
9	CD-ID	(5,560,253)	(4,363,853)	(1,196,400)		(1,196,400)	(1,196,400)				(1,196,400)		(1,196,400)	
9	CD-WA	(3,501,997)	(2,748,472)	(753,525)		(753,525)	(753,525)	(753,525)		(753,525)				
8,4	GD-AA	(2,109,955)		(1,469,246)	(640,709)	(1,469,246)	(1,469,246)		(1,032,689)	(1,032,689)		(436,557)	(436,557)	
4	GD-AN	(2,444,446)		(2,444,446)		(2,444,446)	(2,444,446)		(1,718,128)	(1,718,128)		(726,318)	(726,318)	
	GD-ID	(1,366,909)		(1,366,909)		(1,366,909)	(1,366,909)				(1,366,909)		(1,366,909)	
	GD-WA	(5,393,199)		(5,393,199)		(5,393,199)	(5,393,199)	(5,393,199)		(5,393,199)				
	GD-OR	(4,679,334)		(4,679,334)										
<b>Total General Plant</b>		<b>(158,769,076)</b>	<b>(124,159,043)</b>	<b>(24,963,032)</b>	<b>(9,647,001)</b>	<b>(8,710,033)</b>	<b>(16,252,999)</b>	<b>(24,963,032)</b>	<b>(6,146,724)</b>	<b>(11,423,746)</b>	<b>(17,570,470)</b>	<b>(2,563,309)</b>	<b>(4,829,253)</b>	<b>(7,392,562)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,709,622,758)</b>	<b>(1,356,085,798)</b>	<b>(240,698,032)</b>	<b>(112,838,928)</b>	<b>(208,207,987)</b>	<b>(32,490,045)</b>	<b>(240,698,032)</b>	<b>(137,557,302)</b>	<b>(22,838,397)</b>	<b>(160,395,699)</b>	<b>(70,650,685)</b>	<b>(9,651,648)</b>	<b>(80,302,333)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 2/6/2017 2:35 PM

RESULTS OF OPERATIONS		Report ID:	
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>		<b>G-ADEP-1A</b>	
For Month Ended December 31, 2016			
Average of Monthly Averages Basis			

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.530%	29.470%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	68.270%	31.730%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-1A</b>
For Month Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(10,103,087)	(10,103,087)											
Misc Intangible Plt (303000)	ED-AN	(1,362,940)	(1,362,940)											
<b>Total Production/Transmission</b>		<b>(11,466,027)</b>	<b>(11,466,027)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(168,382)	(168,382)											
Misc Intangible Plt (303000)	ED-WA	(34,154)	(34,154)											
<b>Total Distribution</b>		<b>(202,536)</b>	<b>(202,536)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(1,885,291)	(1,344,703)	(376,266)	(164,322)		(376,266)	(376,266)		(264,466)	(264,466)		(111,800)	(111,800)
9,4	CD-AN	(86,634)	(67,993)	(18,641)			(18,641)	(18,641)		(13,102)	(13,102)		(5,539)	(5,539)
	GD-ID	(70,825)		(70,825)			(70,825)	(70,825)					(70,825)	(70,825)
	GD-WA	(165,392)		(165,392)			(165,392)	(165,392)		(165,392)	(165,392)			
	GD-OR	(80,282)			(80,282)									
<b>Total General Plant - 303000</b>		<b>(2,288,424)</b>	<b>(1,412,696)</b>	<b>(631,124)</b>	<b>(244,604)</b>	<b>(236,217)</b>	<b>(394,907)</b>	<b>(631,124)</b>	<b>(165,392)</b>	<b>(277,568)</b>	<b>(442,960)</b>	<b>(70,825)</b>	<b>(117,339)</b>	<b>(188,164)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(44,388,585)	(31,660,602)	(8,859,073)	(3,868,910)		(8,859,073)	(8,859,073)		(6,226,777)	(6,226,777)		(2,632,296)	(2,632,296)
9,4	CD-AN	(34,366)	(26,972)	(7,394)			(7,394)	(7,394)		(5,197)	(5,197)		(2,197)	(2,197)
9	CD-ID	(52,185)	(40,956)	(11,229)			(11,229)	(11,229)					(11,229)	(11,229)
	ED-AN	(1,330,819)	(1,330,819)											
	ED-ID	(22,535)	(22,535)											
	ED-WA	(2,661,633)	(2,661,633)											
8,4	GD-AA	(899,883)		(626,625)	(273,258)		(626,625)	(626,625)		(440,436)	(440,436)		(186,189)	(186,189)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031X</b>		<b>(49,390,006)</b>	<b>(35,743,517)</b>	<b>(9,504,321)</b>	<b>(4,142,168)</b>	<b>(11,229)</b>	<b>(9,493,092)</b>	<b>(9,504,321)</b>		<b>(6,672,410)</b>	<b>(6,672,410)</b>	<b>(11,229)</b>	<b>(2,820,682)</b>	<b>(2,831,911)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	(240,305)		(240,305)			(240,305)	(240,305)		(169,487)	(169,487)		(70,818)	(70,818)
<b>Total Gas Underground Storage</b>		<b>(240,305)</b>		<b>(240,305)</b>			<b>(240,305)</b>	<b>(240,305)</b>		<b>(169,487)</b>	<b>(169,487)</b>		<b>(70,818)</b>	<b>(70,818)</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(197,370)	(140,776)	(39,391)	(17,203)		(39,391)	(39,391)		(27,687)	(27,687)		(11,704)	(11,704)
9	CD-ID	(4,537)	(3,561)	(976)			(976)	(976)					(976)	(976)
9	CD-WA	(6,084)	(4,775)	(1,309)			(1,309)	(1,309)		(1,309)	(1,309)			
4	ED-AN	(112,667)	(112,667)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(320,658)</b>	<b>(261,779)</b>	<b>(41,676)</b>	<b>(17,203)</b>	<b>(2,285)</b>	<b>(39,391)</b>	<b>(41,676)</b>	<b>(1,309)</b>	<b>(27,687)</b>	<b>(28,996)</b>	<b>(976)</b>	<b>(11,704)</b>	<b>(12,680)</b>
<b>Total Accumulated Amortization</b>		<b>(63,907,956)</b>	<b>(49,086,555)</b>	<b>(10,417,426)</b>	<b>(4,403,975)</b>	<b>(249,731)</b>	<b>(10,167,695)</b>	<b>(10,417,426)</b>	<b>(166,701)</b>	<b>(7,147,152)</b>	<b>(7,313,853)</b>	<b>(83,030)</b>	<b>(3,020,543)</b>	<b>(3,103,573)</b>

Allocation Ratios:  
Service -

Electric Gas-North Gas-South Jurisdiction - Washington Idaho

RESULTS OF OPERATIONS		Report ID:	
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-1A</b>	
For Month Ended December 31, 2016			
Average of Monthly Averages Basis			

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.530%	29.470%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%				

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2016	
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	0
99		GD-WA / ID / AN	601,171	0	0	0	0	601,171	0	0	0	601,171	0	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	0	848,544	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	9,918,058	0	0	7,074,154	7,074,154	0	0	1,979,446	1,979,446	0	864,458	864,458	864,458	0
9		CD-WA / ID / AN	1,633,633	699,092	343,147	239,885	1,282,124	191,664	94,078	65,767	351,509	0	0	0	0	0
		TOTAL ACCOUNT	13,400,070	712,703	705,426	7,336,813	8,754,942	792,835	94,078	2,045,213	2,932,126	848,544	864,458	1,713,002		
	390XXX	Structures & Improvements														
99		ED-WA / ID / AN	7,962,523	1,052,423	2,285,150	4,624,950	7,962,523	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,233,288	0	0	0	0	2,233,288	0	0	2,233,288	0	0	0	0	0
99		GD-OR / AS	3,604,553	0	0	0	0	0	0	0	0	3,604,553	0	0	3,604,553	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	102,288,387	0	0	72,958,215	72,958,215	0	0	20,414,716	20,414,716	0	8,915,456	8,915,456	8,915,456	0
9		CD-WA / ID / AN	24,828,179	5,586,345	5,620,491	8,279,063	19,485,899	1,531,560	1,540,921	2,269,799	5,342,280	0	0	0	0	0
		TOTAL ACCOUNT	140,916,930	6,638,768	7,905,641	85,862,228	100,406,637	3,764,848	1,540,921	22,684,515	27,990,284	3,604,553	8,915,456	12,520,009		
	391XXX	Office Furniture & Equipment														
99		ED-WA / ID / AN	8,350,370	2,624,356	0	5,726,014	8,350,370	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	614,934	0	0	0	0	0	0	428,203	428,203	0	186,731	186,731	186,731	0
7		CD-AA	58,507,829	0	0	41,731,294	41,731,294	0	0	11,676,993	11,676,993	0	5,099,542	5,099,542	5,099,542	0
9		CD-WA / ID / AN	451,832	177,599	66,785	110,227	354,611	48,691	18,310	30,220	97,221	0	0	0	0	0
		TOTAL ACCOUNT	67,931,615	2,801,955	66,785	47,567,535	50,436,275	48,691	18,310	12,142,066	12,209,067	0	5,286,273	5,286,273		
	392XXX	Transportation Equipment														
99		ED-WA / ID / AN	38,447,987	18,154,177	7,564,920	12,728,890	38,447,987	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,578,816	0	0	0	0	7,638,711	2,299,734	1,640,371	11,578,816	0	0	0	0	0
99		GD-OR / AS	4,165,089	0	0	0	0	0	0	0	0	4,165,089	0	0	4,165,089	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	580,212	0	0	413,842	413,842	0	0	115,799	115,799	0	50,571	50,571	50,571	0
9		CD-WA / ID / AN	6,073,207	1,995,225	835,730	1,935,480	4,766,435	547,013	229,125	530,634	1,306,772	0	0	0	0	0
		TOTAL ACCOUNT	60,845,311	20,149,402	8,400,650	15,078,212	43,628,264	8,185,724	2,528,859	2,286,804	13,001,387	4,165,089	50,571	4,215,660		

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,140,378	104,613	121,879	3,023,000	3,249,492	28,681	33,415	828,790	890,886	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,686,271</b>	<b>115,352</b>	<b>136,624</b>	<b>3,398,022</b>	<b>3,649,998</b>	<b>116,841</b>	<b>33,415</b>	<b>828,790</b>	<b>979,046</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,818,866	849,600	265,743	2,703,523	3,818,866	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,617,047	0	0	0	0	1,915,821	337,941	363,285	2,617,047	0	0	0
99		GD-OR / AS	951,077	0	0	0	0	0	0	0	0	951,077	0	951,077
8		GD-AA	3,235,916	0	0	0	0	0	0	2,253,298	2,253,298	0	982,618	982,618
7		CD-AA	12,872,457	0	0	9,181,409	9,181,409	0	0	2,569,085	2,569,085	0	1,121,963	1,121,963
9		CD-WA / ID / AN	1,209,527	16,398	762,875	170,000	949,273	4,496	209,151	46,607	260,254	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>24,704,890</b>	<b>865,998</b>	<b>1,028,618</b>	<b>12,054,932</b>	<b>13,949,548</b>	<b>1,920,317</b>	<b>547,092</b>	<b>5,232,275</b>	<b>7,699,684</b>	<b>951,077</b>	<b>2,104,581</b>	<b>3,055,658</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	51,258	0	0	51,258	51,258	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>51,258</b>	<b>0</b>	<b>0</b>	<b>51,258</b>	<b>51,258</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	768,299	210,611	26,663	531,025	768,299	0	0	0	0	0	0	0
99		GD-WA / ID / AN	140,249	0	0	0	0	15,240	4,970	120,039	140,249	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	112,321	112,321	0	48,981	48,981
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0	31,000	31,000
9		CD-WA / ID / AN	29,158	1,319	421	21,144	22,884	362	115	5,797	6,274	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,495,588</b>	<b>211,930</b>	<b>27,084</b>	<b>805,849</b>	<b>1,044,863</b>	<b>15,602</b>	<b>5,085</b>	<b>309,140</b>	<b>329,827</b>	<b>40,917</b>	<b>79,981</b>	<b>120,898</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,261,354	14,651,212	9,736,734	7,873,408	32,261,354	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,036,711	0	0	0	0	2,458,498	747,719	830,494	4,036,711	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	376,943	376,943	0	0	105,474	105,474	0	46,062	46,062
9		CD-WA / ID / AN	1,265,106	254,350	311,589	426,954	992,893	69,733	85,426	117,054	272,213	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>38,135,484</b>	<b>14,905,562</b>	<b>10,048,323</b>	<b>8,677,305</b>	<b>33,631,190</b>	<b>2,528,231</b>	<b>833,145</b>	<b>1,053,022</b>	<b>4,414,398</b>	<b>43,834</b>	<b>46,062</b>	<b>89,896</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	63,473,567	12,513,550	6,183,658	44,776,359	63,473,567	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,184,732	0	0	0	0	689,935	494,797	0	1,184,732	0	0	0
99		GD-OR / AS	1,228,108	0	0	0	0	0	0	0	0	1,228,108	0	1,228,108
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7		CD-AA	40,716,754	0	0	29,041,632	29,041,632	0	0	8,126,250	8,126,250	0	3,548,872	3,548,872
9		CD-WA / ID / AN	13,754,114	1,390,142	2,960,005	6,444,494	10,794,641	381,123	811,519	1,766,831	2,959,473	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>121,350,207</b>	<b>13,903,692</b>	<b>9,143,663</b>	<b>80,262,485</b>	<b>103,309,840</b>	<b>1,071,058</b>	<b>1,306,316</b>	<b>10,584,499</b>	<b>12,961,873</b>	<b>1,228,108</b>	<b>3,850,386</b>	<b>5,078,494</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	141,145	0	0	141,145	141,145	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	389,923	0	0	278,116	278,116	0	0	77,821	77,821	0	33,986	33,986
9		CD-WA / ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>543,413</b>	<b>3,913</b>	<b>0</b>	<b>423,179</b>	<b>427,092</b>	<b>1,073</b>	<b>0</b>	<b>78,895</b>	<b>79,968</b>	<b>2,367</b>	<b>33,986</b>	<b>36,353</b>
		<b>TOTAL GENERAL PLANT</b>	<b>474,061,037</b>	<b>60,309,275</b>	<b>37,462,814</b>	<b>261,517,818</b>	<b>359,289,907</b>	<b>18,445,220</b>	<b>6,907,221</b>	<b>57,245,219</b>	<b>82,597,660</b>	<b>10,941,716</b>	<b>21,231,754</b>	<b>32,173,470</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.326%	19.958%	8.716%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%



<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,621,934	335,477	0	10,286,457	10,621,934	0	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	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,983,907	0	0	6,407,862	6,407,862	0	0	1,793,008	1,793,008	0	783,037	783,037
9		CD-WA / ID / AN	194,057	0	0	152,302	152,302	0	0	41,755	41,755	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>22,028,220</b>	<b>335,477</b>	<b>0</b>	<b>16,846,621</b>	<b>17,182,098</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,834,763</b>	<b>3,636,962</b>	<b>426,123</b>	<b>783,037</b>	<b>1,209,160</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,866,503	4,211,345	23,524	3,631,634	7,866,503	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	1,323,387	0	0	0	0	0	0	921,527	921,527	0	401,860	401,860
7		CD-AA	61,865,125	0	0	44,125,919	44,125,919	0	0	12,347,042	12,347,042	0	5,392,164	5,392,164
9		CD-WA / ID / AN	162,235	0	75,095	52,232	127,327	0	20,588	14,320	34,908	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>71,217,250</b>	<b>4,211,345</b>	<b>98,619</b>	<b>47,809,785</b>	<b>52,119,749</b>	<b>0</b>	<b>20,588</b>	<b>13,282,889</b>	<b>13,303,477</b>	<b>0</b>	<b>5,794,024</b>	<b>5,794,024</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	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	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	6,511,825	0	0	4,644,624	4,644,624	0	0	1,299,630	1,299,630	0	567,571	567,571
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,511,825</b>	<b>0</b>	<b>0</b>	<b>4,644,624</b>	<b>4,644,624</b>	<b>0</b>	<b>0</b>	<b>1,299,630</b>	<b>1,299,630</b>	<b>0</b>	<b>567,571</b>	<b>567,571</b>
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	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	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	100,831,204	0	0	71,918,864	71,918,864	0	0	20,123,892	20,123,892	0	8,788,448	8,788,448
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>71,918,864</b>	<b>71,918,864</b>	<b>0</b>	<b>0</b>	<b>20,123,892</b>	<b>20,123,892</b>	<b>0</b>	<b>8,788,448</b>	<b>8,788,448</b>
		<b>TOTAL</b>	<b>200,588,499</b>	<b>4,546,822</b>	<b>98,619</b>	<b>141,219,894</b>	<b>145,865,335</b>	<b>1,022,594</b>	<b>800,193</b>	<b>36,541,174</b>	<b>38,363,961</b>	<b>426,123</b>	<b>15,933,080</b>	<b>16,359,203</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.326%	19.958%	8.716%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-1A</b>
For Month Ended December 31, 2016	
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	(67,829,584)	(48,380,129)	(13,537,428)	(5,912,027)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(677,191)	(531,480)	(145,711)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(68,506,775)</u>	<u>(48,911,609)</u>	<u>(13,683,139)</u>	<u>(5,912,027)</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.326%	19.958%	8.716%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Month Ended December 31, 2016
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			2,905,522	2,905,522					2,905,522
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			0	0					0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			1	1					1
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(7)	(7)					(7)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	71,693,148	34,589,024		106,282,172	55,247,403	27,593,379	16,445,745	6,995,645	
<b>TOTAL</b>		<b>71,693,148</b>	<b>34,589,024</b>	<b>2,905,516</b>	<b>109,187,688</b>	<b>55,247,403</b>	<b>27,593,379</b>	<b>16,445,745</b>	<b>6,995,645</b>	<b>2,905,516</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	71.326%	19.958%	8.716%	31.730%	29.713%	100.000%
99	Not Allocated						