

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	31,770,430	21,415,169	10,355,261
Adjustments			
Adjusted Gas Net Operating Income (Loss)	31,770,430	21,415,169	10,355,261
G-APL Gas Net Adjusted Rate Base	422,410,686	286,330,045	136,080,641
RATE OF RETURN	7.521%	7.479%	7.610%

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 Twelve Months Ended October 31, 2016  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2012 thru 12-31-2014	<b>100.000%</b>	<b>70.660%</b>	<b>29.340%</b>
2	Input	Number of Customers - AMA Percent	11-01-2015 thru 10-31-2016	236,019 <b>100.000%</b>	156,298 <b>66.223%</b>	79,721 <b>33.777%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2015 thru 10-31-2016	14,832,156 <b>100.000%</b>	10,141,729 <b>68.377%</b>	4,690,427 <b>31.623%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015			
		Direct O & M Accounts 798 - 894		5,739,125	4,064,950	1,674,175
		Direct O & M Accounts 901 - 935		7,045,594	6,673,065	372,529
		Total		12,784,719	10,738,015	2,046,704
		Percentage		100.000%	83.991%	16.009%
		Direct Labor				
		Amount: Accounts 798 - 894		7,974,843	5,623,508	2,351,335
		Amount: Accounts 901 - 935		2,684,546	2,179,593	504,953
		Total		10,659,389	7,803,101	2,856,288
		Percentage		100.000%	73.204%	26.796%
		Total Number of Customers		235,378	155,972	79,406
		Percentage		100.000%	66.264%	33.736%
		Total Direct Plant		396,169,656	263,596,691	132,572,965
		Percentage		100.000%	66.536%	33.464%
4		Total Four Factor Allocators Percent		400.000%	289.996%	110.004%
				<b>100.000%</b>	<b>72.499%</b>	<b>27.501%</b>
6	Input	Actual Therms Purchased Percent	11-01-2015 thru 10-31-2016	235,008,859 <b>100.000%</b>	161,108,072 <b>68.554%</b>	73,900,787 <b>31.446%</b>

RESULTS OF OPERATIONS	Report ID: <b>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended October 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-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended October 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
	Total		21,152,566	0	15,196,457	5,956,109
	Percentage		100.000%	0.000%	71.842%	28.158%
	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
	Total		17,911,446	0	12,729,523	5,181,923
	Percentage		100.000%	0.000%	71.069%	28.931%
	Number of Customers at		334,732	0	235,378	99,354
	Percentage		100.000%	0.000%	70.318%	29.682%
	Net Direct Plant		642,075,757	0	419,325,758	222,749,999
	Percentage		100.000%	0.000%	65.308%	34.692%
	Total Percentages		400.000%	0.000%	278.538%	121.462%
	Average (GD AA)		<b>100.000%</b>	<b>0.000%</b>	<b>69.634%</b>	<b>30.366%</b>

RESULTS OF OPERATIONS	Report ID: <b>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended October 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>
9						
JP	Gas North/Oregon JP Factor %	01-01-2015 thru 12-31-2015	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2015 thru 12-31-2015	System	Washington	Idaho	
			222,800,448	152,719,401	70,081,047	
			<b>100.000%</b>	<b>68.545%</b>	<b>31.455%</b>	
11	Book Depreciation Percent	11-01-2015 thru 10-31-2016	19,674,993	13,403,627	6,271,366	
			<b>100.000%</b>	<b>68.125%</b>	<b>31.875%</b>	
12	Net Gas Plant (before DFIT) - AMA Percent	10-01-2015 thru 10-31-2016	494,582,589	334,128,857	160,453,732	
			<b>100.000%</b>	<b>67.558%</b>	<b>32.442%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	10-01-2015 thru 10-31-2016	55,505,032	40,308,449	15,196,583	
			<b>100.000%</b>	<b>72.621%</b>	<b>27.379%</b>	
14	Net Allocated Schedule M's - AMA Percent	11-01-2015 thru 10-31-2016	-85,452,284	-57,592,192	-27,860,092	
			<b>100.000%</b>	<b>67.397%</b>	<b>32.603%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended October 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
REVENUES										
SALES OF GAS:										
99	480000 Residential	134,664,399	0	134,664,399	94,192,191	0	94,192,191	40,472,208	0	40,472,208
99	4812XX Commercial - Firm & Interruptible	65,132,656	0	65,132,656	46,721,988	0	46,721,988	18,410,668	0	18,410,668
99	4813XX Industrial-Firm	2,990,838	0	2,990,838	1,801,945	0	1,801,945	1,188,893	0	1,188,893
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	266,809	0	266,809	235,824	0	235,824	30,985	0	30,985
99	499XXX Unbilled Revenue	1,481,812	0	1,481,812	1,041,891	0	1,041,891	439,921	0	439,921
TOTAL SALES TO ULTIMATE CUSTOMERS		204,536,514	0	204,536,514	143,993,839	0	143,993,839	60,542,675	0	60,542,675
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	92,553,029	0	92,553,029	62,658,254	0	62,658,254	29,894,775	0	29,894,775
4	488000 Miscellaneous Service Revenues	19,747	0	19,747	10,247	0	10,247	9,500	0	9,500
99	4893XX Transportation Revenues	5,035,018	0	5,035,018	4,537,230	0	4,537,230	497,788	0	497,788
99	493000 Rent from Gas Property	2,517	0	2,517	2,517	0	2,517	0	0	0
4	495XXX Other Gas Revenues	14,110,102	183,231	14,293,333	10,513,023	132,841	10,645,864	3,597,079	50,390	3,647,469
99	496100 Provision for Rate Refund	(358,799)	0	(358,799)	(358,799)	0	(358,799)	0	0	0
TOTAL OTHER OPERATING REVENUES		111,361,614	183,231	111,544,845	77,362,472	132,841	77,495,313	33,999,142	50,390	34,049,532
TOTAL GAS REVENUES		315,898,128	183,231	316,081,359	221,356,311	132,841	221,489,152	94,541,817	50,390	94,592,207
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	169,670,126	0	169,670,126	116,024,804	0	116,024,804	53,645,322	0	53,645,322
99	808XXX Net Natural Gas Storage Transactions	6,092,895	0	6,092,895	4,501,371	0	4,501,371	1,591,524	0	1,591,524
99	811000 Gas Used for Products Extraction	(372,597)	0	(372,597)	(250,953)	0	(250,953)	(121,644)	0	(121,644)
10	813000 Other Gas Expenses	0	1,305,362	1,305,362	0	894,760	894,760	0	410,602	410,602
99	813010 Gas Technology Institute (GTI) Expenses	97,807	0	97,807	68,981	0	68,981	28,826	0	28,826
TOTAL PRODUCTION EXPENSES		175,488,231	1,305,362	176,793,593	120,344,203	894,760	121,238,963	55,144,028	410,602	55,554,630
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	16,221	16,221	0	11,462	11,462	0	4,759	4,759
1	824000 Other Expenses	0	667,479	667,479	0	471,641	471,641	0	195,838	195,838
1	837000 Other Equipment	0	730,013	730,013	0	515,827	515,827	0	214,186	214,186
TOTAL UNDERGROUND STORAGE OPER EXP		0	1,413,713	1,413,713	0	998,930	998,930	0	414,783	414,783
G-DEPX	Depreciation Expense-Underground Storage	0	686,455	686,455	0	485,049	485,049	0	201,406	201,406
G-AMTX	Amortization Expense-Underground Storage	0	228	228	0	161	161	0	67	67
G-OTX	Taxes Other Than FIT	0	299,956	299,956	0	211,949	211,949	0	88,007	88,007
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA		0	986,639	986,639	0	697,159	697,159	0	289,480	289,480

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For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL UNDERGROUND STORAGE EXPENSES	0	2,400,352	2,400,352	0	1,696,089	1,696,089	0	704,263	704,263

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AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	470,165	1,125,496	1,595,661	393,075	769,580	1,162,655	77,090	355,916	433,006
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,484,954	964,851	4,449,805	2,583,871	659,736	3,243,607	901,083	305,115	1,206,198
3	875000	Measuring & Reg Sta Exp-General	92,508	0	92,508	56,965	0	56,965	35,543	0	35,543
3	876000	Measuring & Reg Sta Exp-Industrial	8,110	0	8,110	6,090	0	6,090	2,020	0	2,020
3	877000	Measuring & Reg Sta Exp-City Gate	117,083	7,184	124,267	53,818	4,912	58,730	63,265	2,272	65,537
3	878000	Meter & House Regulator Expenses	708,807	50,450	759,257	448,738	34,496	483,234	260,069	15,954	276,023
3	879000	Customer Installation Expenses	1,948,291	127,366	2,075,657	1,159,346	87,089	1,246,435	788,945	40,277	829,222
3	880000	Other Expenses	1,625,600	680,223	2,305,823	1,178,701	465,116	1,643,817	446,899	215,107	662,006
3	881000	Rents	0	41,651	41,651	0	28,480	28,480	0	13,171	13,171
	MAINTENANCE										
3	885000	Supervision & Engineering	180,643	1,883	182,526	90,204	1,288	91,492	90,439	595	91,034
3	887000	Mains	1,192,292	3,580	1,195,872	802,776	2,448	805,224	389,516	1,132	390,648
3	889000	Measuring & Reg Sta Exp-General	221,577	20,118	241,695	160,701	13,756	174,457	60,876	6,362	67,238
3	890000	Measuring & Reg Sta Exp-Industrial	297,664	0	297,664	239,300	0	239,300	58,364	0	58,364
3	891000	Measuring & Reg Sta Exp-City Gate	98,201	0	98,201	46,936	0	46,936	51,265	0	51,265
3	892000	Services	2,805,446	3,148	2,808,594	1,770,941	2,153	1,773,094	1,034,505	995	1,035,500
3	893000	Meters & House Regulators	1,571,694	598,212	2,169,906	1,143,268	409,039	1,552,307	428,426	189,173	617,599
3	894000	Other Equipment	9,121	187,641	196,762	6,999	128,303	135,302	2,122	59,338	61,460
	TOTAL DISTRIBUTION OPERATING EXP	14,832,156	3,811,803	18,643,959	10,141,729	2,606,396	12,748,125	4,690,427	1,205,407	5,895,834	
G-DEPX	Depreciation Expense-Distribution	14,493,703	64,600	14,558,303	9,677,998	44,286	9,722,284	4,815,705	20,314	4,836,019	
G-OTX	Taxes Other Than FIT	15,273,560	0	15,273,560	13,050,295	0	13,050,295	2,223,265	0	2,223,265	
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	29,767,263	64,600	29,831,863	22,728,293	44,286	22,772,579	7,038,970	20,314	7,059,284	
	TOTAL DISTRIBUTION EXPENSES	44,599,419	3,876,403	48,475,822	32,870,022	2,650,682	35,520,704	11,729,397	1,225,721	12,955,118	



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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	216,156	216,156	0	143,145	143,145	0	73,011	73,011
2	902000	Meter Reading Expenses	1,971,280	86,855	2,058,135	1,769,735	57,518	1,827,253	201,545	29,337	230,882
2	903XXX	Customer Records & Collection Expenses	966,424	4,952,765	5,919,189	647,724	3,279,870	3,927,594	318,700	1,672,895	1,991,595
2	904000	Uncollectible Accounts	0	1,975,307	1,975,307	0	1,308,108	1,308,108	0	667,199	667,199
2	905000	Misc Customer Accounts	0	162,377	162,377	0	107,531	107,531	0	54,846	54,846
TOTAL CUSTOMER ACCOUNTS EXPENSES		2,937,704	7,393,460	10,331,164	2,417,459	4,896,172	7,313,631	520,245	2,497,288	3,017,533	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	7,284,756	193,776	7,478,532	6,446,400	128,324	6,574,724	838,356	65,452	903,808
2	909000	Advertising	1,138	672,158	673,296	100	445,123	445,223	1,038	227,035	228,073
2	910000	Misc Customer Service & Info Exp	0	135,798	135,798	0	89,930	89,930	0	45,868	45,868
TOTAL CUSTOMER SERVICE & INFO EXP		7,285,894	1,001,732	8,287,626	6,446,500	663,377	7,109,877	839,394	338,355	1,177,749	
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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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	109,753	8,657,644	8,767,397	73,524	6,276,705	6,350,229	36,229	2,380,939	2,417,168
4	921000	Office Supplies & Expenses	6,739	1,160,896	1,167,635	6,739	841,638	848,377	0	319,258	319,258
4	922000	Admin. Expenses Transferred - Credit	0	(20,007)	(20,007)	0	(14,505)	(14,505)	0	(5,502)	(5,502)
4	923000	Outside Services Employed	13,309	2,039,138	2,052,447	13,309	1,478,355	1,491,664	0	560,783	560,783
4	924000	Property Insurance Premium	0	313,390	313,390	0	227,205	227,205	0	86,185	86,185
4	925XXX	Injuries and Damages	65	885,923	885,988	22	642,285	642,307	43	243,638	243,681
4	926XXX	Employee Pensions and Benefits	29,936	351,377	381,313	29,936	254,745	284,681	0	96,632	96,632
4	928000	Regulatory Commission Expenses	871,692	252,793	1,124,485	643,801	183,272	827,073	227,891	69,521	297,412
4	930000	Miscellaneous General Expenses	35,339	1,130,183	1,165,522	24,153	819,371	843,524	11,186	310,812	321,998
4	931000	Rents	8,972	275,295	284,267	8,972	199,586	208,558	0	75,709	75,709
4	935000	Maintenance of General Plant	331,459	2,527,566	2,859,025	253,879	1,832,460	2,086,339	77,580	695,106	772,686
TOTAL ADMIN & GEN OPERATING EXP		1,407,264	17,574,198	18,981,462	1,054,335	12,741,117	13,795,452	352,929	4,833,081	5,186,010	
G-DEPX	Depreciation Expense-General Plant	372,589	4,057,646	4,430,235	254,542	2,941,752	3,196,294	118,047	1,115,894	1,233,941	
G-AMTX	Amortization Expense - General Plant - 303000	39,350	121,553	160,903	24,862	88,125	112,987	14,488	33,428	47,916	
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	4,003	4,109,523	4,113,526	0	2,979,363	2,979,363	4,003	1,130,160	1,134,163	
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	4,873	4,873	0	3,533	3,533	0	1,340	1,340	
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	
99	407229	Idaho Earnings Test Amortization	(454,955)	0	(454,955)	0	0	0	(454,955)	0	
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	
99	407368	Project Compass Amortization	140,113	0	140,113	0	0	0	140,113	0	
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	
99	407468	Project Compass Deferral - ID	(128,188)	0	(128,188)	0	0	0	(128,188)	0	
TOTAL A&G DEPR/AMRT/NON-FIT TAXES		(27,088)	8,293,595	8,266,507	279,404	6,012,773	6,292,177	(306,492)	2,280,822	1,974,330	
TOTAL ADMIN & GENERAL EXPENSES		1,380,176	25,867,793	27,247,969	1,333,739	18,753,890	20,087,629	46,437	7,113,903	7,160,340	
TOTAL EXPENSES BEFORE FIT		231,691,424	41,845,102	273,536,526	163,411,923	29,554,970	192,966,893	68,279,501	12,290,132	80,569,633	
NET OPERATING INCOME (LOSS) BEFORE FIT				42,544,833		28,522,259		14,022,574			
G-FIT	FEDERAL INCOME TAX			(11,827,143)		(8,117,564)		(3,709,579)			
G-FIT	DEFERRED FEDERAL INCOME TAX			22,627,798		15,242,676		7,385,122			
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(26,252)		(18,022)		(8,230)			
GAS NET OPERATING INCOME (LOSS)				31,770,430		21,415,169		10,355,261			

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended October 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%		70.660%		29.340%			
G-ALL 2	Number of Customers - AMA		100.000%		66.223%		33.777%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		68.377%		31.623%			
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		72.499%		27.501%			
G-ALL 10	Actual Annual Throughput		100.000%		68.545%		31.455%			
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-495-12A</b>
For Twelve Months Ended October 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	87,758	183,231	270,989	87,758	132,841	220,599	0	50,390	50,390
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,000	0	4,500,000	3,045,225	0	3,045,225	1,454,775	0	1,454,775
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	(1,104,448)	0	(1,104,448)	(358,154)	0	(358,154)	(746,294)	0	(746,294)
4	495328	RESIDENTIAL DECOUPLING DEFERRE	8,191,827	0	8,191,827	5,759,256	0	5,759,256	2,432,571	0	2,432,571
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	2,434,965	0	2,434,965	1,978,938	0	1,978,938	456,027	0	456,027
4	495339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	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			14,110,102	183,231	14,293,333	10,513,023	132,841	10,645,864	3,597,079	50,390	3,647,469

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

Report ID:  
G-804-12A

AVISTA UTILITIES

**ALLOCATION OF PURCHASED GAS COSTS**

For Twelve Months Ended October 31, 2016

Average of Monthly Averages Basis

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	110,108,868	0	110,108,868	74,713,461	0	74,713,461	35,395,407	0	35,395,407
1	804001	Pipeline Demand Costs	25,741,196	0	25,741,196	18,188,729	0	18,188,729	7,552,467	0	7,552,467
1	804002	Transport Variable Charges	1,083,500	0	1,083,500	765,601	0	765,601	317,899	0	317,899
6	804010	Gas Costs - Fixed Hedge	132,973	0	132,973	88,130	0	88,130	44,843	0	44,843
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	466,696	0	466,696	316,474	0	316,474	150,222	0	150,222
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	11,379,528	0	11,379,528	7,816,004	0	7,816,004	3,563,524	0	3,563,524
6	804700	Gas Costs - Offsystem Bookout	1,091,559	0	1,091,559	744,450	0	744,450	347,109	0	347,109
6	804711	Gas Costs - Offsystem Bookout Offset	(1,091,559)	0	(1,091,559)	(744,450)	0	(744,450)	(347,109)	0	(347,109)
6	804730	Gas Costs - Intracompany LDC Gas	6,189,020	0	6,189,020	4,183,930	0	4,183,930	2,005,090	0	2,005,090
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(5,515,808)	0	(5,515,808)	(3,410,173)	0	(3,410,173)	(2,105,635)	0	(2,105,635)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	20,084,153	0	20,084,153	13,362,648	0	13,362,648	6,721,505	0	6,721,505
<b>TOTAL PURCHASED GAS COSTS</b>			<b>169,670,126</b>	<b>0</b>	<b>169,670,126</b>	<b>116,024,804</b>	<b>0</b>	<b>116,024,804</b>	<b>53,645,322</b>	<b>0</b>	<b>53,645,322</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	68.554%	31.446%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months Ended October 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
2	908000	Customer Assistance Expense	251,679	193,776	445,455	200,760	128,324	329,084	50,919	65,452	116,371
99	908600	Public Purpose Tariff Rider Expense Offset	6,805,844	0	6,805,844	6,072,055	0	6,072,055	733,789	0	733,789
99	908610	Limited Income Tax Refund Program	117,840	0	117,840	117,840	0	117,840	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	109,393	0	109,393	55,745	0	55,745	53,648	0	53,648
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			7,284,756	193,776	7,478,532	6,446,400	128,324	6,574,724	838,356	65,452	903,808

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.223%	33.777%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended October 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.72%	52.72%
2	Cost of Debt		5.153%	5.116%
	Total Cost of Debt		2.717%	2.697%
	Total Weighted Cost		2.717%	2.697%
G-APL	Net Rate Base	422,410,686	286,330,045	136,080,641
	Interest Deduction for FIT Calculation	11,449,682	7,779,587	3,670,095
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-12A</b>
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	316,081,359	221,489,152	94,592,207
G-OPS	Operating & Maintenance Expense	234,451,517	163,204,978	71,246,539
G-OPS	Book Deprec/Amort and Reg Amortizations	23,511,493	16,499,671	7,011,822
G-OTX	Taxes Other than FIT	15,573,516	13,262,244	2,311,272
	Net Operating Income Before FIT	42,544,833	28,522,259	14,022,574
G-INT	Less: Interest Expense	11,449,682	7,779,587	3,670,095
G-SCM	Schedule M Adjustments	(64,886,989)	(43,935,712)	(20,951,277)
	Taxable Net Operating Income	(33,791,838)	(23,193,040)	(10,598,798)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(11,827,143)	(8,117,564)	(3,709,579)
G-DTE	Deferred FIT	22,627,798	15,242,676	7,385,122
99	411400 Amortized Investment Tax Credit	(26,252)	(18,022)	(8,230)
	Total FIT/Deferred FIT & ITC	10,774,403	7,107,090	3,667,313

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS		Report ID:
<b>GAS SCHEDULE M ITEMS</b>		<b>G-SCM-12A</b>
For Twelve Months Ended October 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	14,909,645	9,044,876	23,954,521	9,957,402	6,542,268	16,499,670	4,952,243	2,502,608	7,454,851
12	997001	Contributions In Aid of Construction	0	1,036,794	1,036,794	0	700,437	700,437	0	336,357	336,357
2	997002	Injuries and Damages	0	6,800	6,800	0	4,503	4,503	0	2,297	2,297
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	680,229	680,229	0	493,159	493,159	0	187,070	187,070
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	14,568,345	0	14,568,345	9,952,475	0	9,952,475	4,615,870	0	4,615,870
4	997015	Airplane Lease Payments	0	173,667	173,667	0	125,907	125,907	0	47,760	47,760
12	997016	Redemption Expense Amortization	0	291,083	291,083	0	196,650	196,650	0	94,433	94,433
4	997020	FAS87 Current Pension Accrual	0	1,630,117	1,630,117	0	1,181,819	1,181,819	0	448,298	448,298
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(8,223,134)	0	(8,223,134)	(6,080,830)	0	(6,080,830)	(2,142,304)	0	(2,142,304)
12	997032	Interest Rate Swaps	0	(10,604,841)	(10,604,841)	0	(7,164,418)	(7,164,418)	0	(3,440,423)	(3,440,423)
4	997033	DSM Tariff Rider	119,602	0	119,602	247,214	0	247,214	(127,612)	0	(127,612)
12	997048	AFUDC	0	(919,429)	(919,429)	0	(621,148)	(621,148)	0	(298,281)	(298,281)
11	997049	Tax Depreciation	0	(77,789,089)	(77,789,089)	0	(52,993,817)	(52,993,817)	0	(24,795,272)	(24,795,272)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
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	139,909	0	139,909	55,745	0	55,745	84,164	0	84,164
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,438,626	1,438,626	0	980,064	980,064	0	458,562	458,562
4	997081	Deferred Compensation	0	91,295	91,295	0	66,188	66,188	0	25,107	25,107
4	997082	Meal Disallowances	0	155,142	155,142	0	112,476	112,476	0	42,666	42,666
4	997083	Paid Time Off	0	65,995	65,995	0	47,846	47,846	0	18,149	18,149
2	997084	Customer Uncollectibles	0	(56,707)	(56,707)	0	(37,553)	(37,553)	0	(19,154)	(19,154)
99	997098	Provision for Rate Refund	139,587	0	139,587	358,799	0	358,799	(219,212)	0	(219,212)
12	997101	Repairs 481 (a)	0	(10,696,842)	(10,696,842)	0	(7,226,573)	(7,226,573)	0	(3,470,269)	(3,470,269)
12	997102	Amort Idaho Earnings Test (254229)	(266,259)	0	(266,259)	0	0	0	(266,259)	0	(266,259)
99	997103	Def Project Compass	11,925	0	11,925	0	0	0	11,925	0	11,925
99	997105	WA Nat Gas Line Extension	(834,325)	0	(834,325)	(834,325)	0	(834,325)	0	0	0
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>21,653,954</b>	<b>(85,452,284)</b>	<b>(64,886,989)</b>	<b>13,656,480</b>	<b>(57,592,192)</b>	<b>(43,935,712)</b>	<b>6,908,815</b>	<b>(27,860,092)</b>	<b>(20,951,277)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers - AMA	100.000%	66.223%	33.777%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.554%	31.446%
G-ALL	11	Book Depreciation	100.000%	68.125%	31.875%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.558%	32.442%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended October 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	24,789,669	16,707,493	8,082,176
99	410100	Deferred Federal Income Tax Exp	(2,075,319)	(1,419,976)	(655,343)
		<b>SUBTOTAL</b>	<b>22,714,350</b>	<b>15,287,517</b>	<b>7,426,833</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(37,584)	(25,330)	(12,254)
99	411100	Deferred Federal Income Tax Exp	(48,968)	(19,511)	(29,457)
		<b>SUBTOTAL</b>	<b>(86,552)</b>	<b>(44,841)</b>	<b>(41,711)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>22,627,798</b>	<b>15,242,676</b>	<b>7,385,122</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.397%	32.603%
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-12A</b>
For Twelve Months Ended October 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	299,956	299,956	0	211,949	211,949	0	88,007	88,007
		TOTAL UNDERGROUND STORAGE TAX	0	299,956	299,956	0	211,949	211,949	0	88,007	88,007
		DISTRIBUTION									
99	408110	State Excise Tax	5,512,615	0	5,512,615	5,512,615	0	5,512,615	0	0	0
99	408120	Municipal Occupation & License Tax	6,297,245	0	6,297,245	5,223,107	0	5,223,107	1,074,138	0	1,074,138
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	3,696,758	0	3,696,758	2,314,573	0	2,314,573	1,382,185	0	1,382,185
99	409100	State Income Tax	(233,058)	0	(233,058)	0	0	0	(233,058)	0	(233,058)
		TOTAL DISTRIBUTION TAX	15,273,560	0	15,273,560	13,050,295	0	13,050,295	2,223,265	0	2,223,265
		TOTAL TAXES OTHER THAN FIT	15,273,560	299,956	15,573,516	13,050,295	211,949	13,262,244	2,223,265	88,007	2,311,272

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
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RESULTS OF OPERATIONS		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-12A</b>
For Twelve Months Ended October 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)	1,777,259	1,833,640	3,610,899	1,022,594	1,329,371	2,351,965	754,665	504,269	1,258,934
4	3031XX	Misc Intangible IT Plant (3031XX)	20,588	32,940,972	32,961,560	0	23,881,876	23,881,876	20,588	9,059,096	9,079,684
TOTAL INTANGIBLE PLANT			1,797,847	34,774,612	36,572,459	1,022,594	25,211,247	26,233,841	775,253	9,563,365	10,338,618
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	983,039	983,039	0	704,109	704,109	0	278,930	278,930
1	351XXX	Structures & Improvements	0	1,893,255	1,893,255	0	1,337,774	1,337,774	0	555,481	555,481
1	352XXX	Wells	0	18,812,263	18,812,263	0	13,292,745	13,292,745	0	5,519,518	5,519,518
1	353000	Lines	0	1,044,478	1,044,478	0	738,028	738,028	0	306,450	306,450
1	354000	Compressor Station Equipment	0	12,016,769	12,016,769	0	8,491,049	8,491,049	0	3,525,720	3,525,720
1	355000	Measuring & Regulating Equipment	0	687,525	687,525	0	485,805	485,805	0	201,720	201,720
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	1,997,263	1,997,263	0	1,411,266	1,411,266	0	585,997	585,997
TOTAL UNDERGROUND STORAGE PLANT			0	37,838,304	37,838,304	0	26,746,039	26,746,039	0	11,092,265	11,092,265
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	918,422	0	918,422	553,888	0	553,888	364,534	0	364,534
6	376000	Mains	288,647,280	2,512,521	291,159,801	188,345,932	1,722,434	190,068,366	100,301,348	790,087	101,091,435
6	378000	Measuring & Reg Station Equip-General	5,537,732	127,100	5,664,832	3,340,265	87,132	3,427,397	2,197,467	39,968	2,237,435
6	379000	Measuring & Reg Station Equip-City Gate	6,658,827	0	6,658,827	2,268,407	0	2,268,407	4,390,420	0	4,390,420
6	380000	Services	198,985,334	0	198,985,334	134,985,091	0	134,985,091	64,000,243	0	64,000,243
6	381000	Meters	74,624,322	0	74,624,322	51,343,927	0	51,343,927	23,280,395	0	23,280,395
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	3,374,910	0	3,374,910	2,604,992	0	2,604,992	769,918	0	769,918
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			579,021,820	2,639,621	581,661,441	383,629,690	1,809,566	385,439,256	195,392,130	830,055	196,222,185
GENERAL PLANT											
4	389XXX	Land & Land Rights	755,720	2,049,958	2,805,678	661,642	1,486,199	2,147,841	94,078	563,759	657,837
4	390XXX	Structures & Improvements	5,148,031	21,069,866	26,217,897	3,761,315	15,275,442	19,036,757	1,386,716	5,794,424	7,181,140
4	391XXX	Office Furniture & Equipment	26,608	12,955,268	12,981,876	8,298	9,392,440	9,400,738	18,310	3,562,828	3,581,138
4	392XXX	Transportation Equipment	9,977,496	2,182,364	12,159,860	7,434,855	1,582,192	9,017,047	2,542,641	600,172	3,142,813
4	393000	Stores Equipment	149,245	743,343	892,588	114,551	538,916	653,467	34,694	204,427	239,121
4	394000	Tools, Shop & Garage Equipment	2,517,057	4,780,491	7,297,548	1,951,686	3,465,808	5,417,494	565,371	1,314,683	1,880,054

RESULTS OF OPERATIONS	Report ID: <b>G-PLT-12A</b>
<b>GAS UTILITY PLANT</b>	
For Twelve Months Ended October 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
4	395000	Laboratory Equipment	23,290	364,166	387,456	17,565	264,017	281,582	5,725	100,149	105,874
4	396XXX	Power Operated Equipment	4,038,509	1,114,020	5,152,529	2,976,881	807,653	3,784,534	1,061,628	306,367	1,367,995
4	397XXX	Communications Equipment	2,343,563	9,318,044	11,661,607	939,660	6,755,489	7,695,149	1,403,903	2,562,555	3,966,458
4	398000	Miscellaneous Equipment	1,073	85,666	86,739	1,073	62,107	63,180	0	23,559	23,559
		<b>TOTAL GENERAL PLANT</b>	<b>24,980,592</b>	<b>54,663,186</b>	<b>79,643,778</b>	<b>17,867,526</b>	<b>39,630,263</b>	<b>57,497,789</b>	<b>7,113,066</b>	<b>15,032,923</b>	<b>22,145,989</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>605,800,259</b>	<b>129,915,723</b>	<b>735,715,982</b>	<b>402,519,810</b>	<b>93,397,115</b>	<b>495,916,925</b>	<b>203,280,449</b>	<b>36,518,608</b>	<b>239,799,057</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(14,301,817)	(14,301,817)	0	(10,105,664)	(10,105,664)	0	(4,196,153)	(4,196,153)
G-ADEP		Distribution Plant	(191,895,423)	(1,594,680)	(193,490,103)	(126,742,085)	(1,093,217)	(127,835,302)	(65,153,338)	(501,463)	(65,654,801)
G-ADEP		General Plant	(8,618,493)	(15,465,524)	(24,084,017)	(5,937,106)	(11,212,350)	(17,149,456)	(2,681,387)	(4,253,174)	(6,934,561)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(200,513,916)</b>	<b>(31,362,021)</b>	<b>(231,875,937)</b>	<b>(132,679,191)</b>	<b>(22,411,231)</b>	<b>(155,090,422)</b>	<b>(67,834,725)</b>	<b>(8,950,790)</b>	<b>(76,785,515)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAAMT		General Plant - 303000	(211,359)	(318,896)	(530,255)	(149,854)	(231,196)	(381,050)	(61,505)	(87,700)	(149,205)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(8,727)	(8,423,586)	(8,432,313)	0	(6,107,016)	(6,107,016)	(8,727)	(2,316,570)	(2,325,297)
G-AAAMT		Underground Storage	0	(240,163)	(240,163)	0	(169,699)	(169,699)	0	(70,464)	(70,464)
G-AAAMT		General Plant - 390200, 396200	(4,298)	(50,431)	(54,729)	(3,322)	(36,562)	(39,884)	(976)	(13,869)	(14,845)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(224,384)</b>	<b>(9,033,076)</b>	<b>(9,257,460)</b>	<b>(153,176)</b>	<b>(6,544,473)</b>	<b>(6,697,649)</b>	<b>(71,208)</b>	<b>(2,488,603)</b>	<b>(2,559,811)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(200,738,300)</b>	<b>(40,395,097)</b>	<b>(241,133,397)</b>	<b>(132,832,367)</b>	<b>(28,955,704)</b>	<b>(161,788,071)</b>	<b>(67,905,933)</b>	<b>(11,439,393)</b>	<b>(79,345,326)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>405,061,959</b>	<b>89,520,626</b>	<b>494,582,585</b>	<b>269,687,443</b>	<b>64,441,411</b>	<b>334,128,854</b>	<b>135,374,516</b>	<b>25,079,215</b>	<b>160,453,731</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(91,397,170)	(91,397,170)	0	(61,746,100)	(61,746,100)	0	(29,651,070)	(29,651,070)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,547,363)	(13,547,363)	0	(9,814,863)	(9,814,863)	0	(3,732,500)	(3,732,500)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(381,430)	(381,430)	0	(276,533)	(276,533)	0	(104,897)	(104,897)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(884,576)	(884,576)	0	(597,602)	(597,602)	0	(286,974)	(286,974)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(106,210,539)</b>	<b>(106,210,539)</b>	<b>0</b>	<b>(72,435,098)</b>	<b>(72,435,098)</b>	<b>0</b>	<b>(33,775,441)</b>	<b>(33,775,441)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>405,061,959</b>	<b>(16,689,913)</b>	<b>388,372,046</b>	<b>269,687,443</b>	<b>(7,993,687)</b>	<b>261,693,756</b>	<b>135,374,516</b>	<b>(8,696,226)</b>	<b>126,678,290</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.554%	31.446%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.558%	32.442%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months Ended October 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	405,061,959	(16,689,913)	388,372,046	269,687,443	(7,993,687)	261,693,756	135,374,516	(8,696,226)	126,678,290
		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	4,049,570	4,049,570	0	1,681,494	1,681,494
1	164100	Gas Inventory--Jackson Prairie	0	7,856,258	7,856,258	0	5,551,232	5,551,232	0	2,305,026	2,305,026
4	252000	Customer Advances	(81,232)	(17)	(81,249)	(11,804)	(12)	(11,816)	(69,428)	(5)	(69,433)
99	235199	Customer Deposits	(462,101)	0	(462,101)	(462,101)	0	(462,101)	0	0	0
99	182302	WA Excess Nat Gas Line Extension	169,294	0	169,294	169,294	0	169,294	0	0	0
99	283302	DFIT - WA Excess Nat Gas Line Extension	(59,253)	0	(59,253)	(59,253)	0	(59,253)	0	0	0
C-WKC		Working Capital	15,399,363	5,485,264	20,884,627	15,399,363	0	15,399,363	0	5,485,264	5,485,264
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	14,966,071	19,072,569	34,038,640	15,035,499	9,600,790	24,636,289	(69,428)	9,471,779	9,402,351
		NET RATE BASE	420,028,030	2,382,656	422,410,686	284,722,942	1,607,103	286,330,045	135,305,088	775,553	136,080,641

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
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-12A</b>
For Twelve Months Ended October 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)	7,873,099	7,873,099												
Hydro (ED-AN)	10,030,815	10,030,815												
Other (ED-AN)	9,474,678	9,474,678												
<b>Total Electric Production</b>	<b>27,378,592</b>	<b>27,378,592</b>												
<b>Electric Transmission</b>														
ED-AN	11,673,465	11,673,465												
<b>Total Electric Transmission</b>	<b>11,673,465</b>	<b>11,673,465</b>												
<b>Electric Distribution</b>														
ED-AN	41,091	41,091												
ED-ID	16,052,374	16,052,374												
ED-WA	27,463,834	27,463,834												
<b>Total Electric Distribution</b>	<b>43,557,299</b>	<b>43,557,299</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	686,455		686,455			686,455	686,455		485,049	485,049		201,406	201,406	
GD-OR	126,149			126,149										
<b>Total Gas Underground Storage</b>	<b>812,604</b>		<b>686,455</b>	<b>126,149</b>		<b>686,455</b>	<b>686,455</b>		<b>485,049</b>	<b>485,049</b>		<b>201,406</b>	<b>201,406</b>	
<b>Gas Distribution</b>														
6 GD-AN	64,600		64,600			64,600	64,600		44,286	44,286		20,314	20,314	
GD-ID	4,815,705		4,815,705		4,815,705	4,815,705	4,815,705				4,815,705		4,815,705	
GD-WA	9,677,998		9,677,998		9,677,998	9,677,998	9,677,998	9,677,998						
GD-OR	6,474,383			6,474,383										
<b>Total Gas Distribution</b>	<b>21,032,686</b>		<b>14,558,303</b>	<b>6,474,383</b>	<b>14,493,703</b>	<b>64,600</b>	<b>14,558,303</b>	<b>9,677,998</b>	<b>44,286</b>	<b>9,722,284</b>	<b>4,815,705</b>	<b>20,314</b>	<b>4,836,019</b>	
<b>General Plant</b>														
ED-AN	2,776,775	2,776,775												
ED-ID	213,866	213,866												
ED-WA	1,101,152	1,101,152												
7,4 CD-AA	18,475,090	13,177,543	3,687,258	1,610,289		3,687,258	3,687,258		2,673,225	2,673,225		1,014,033	1,014,033	
9,4 CD-AN	657,075	515,692	141,383			141,383	141,383		102,501	102,501		38,882	38,882	
9 CD-ID	342,145	268,526	73,619		73,619	73,619	73,619				73,619		73,619	
9 CD-WA	196,277	154,044	42,233		42,233	42,233	42,233	42,233						
8,4 GD-AA	276,850		192,782	84,068		192,782	192,782		139,765	139,765		53,017	53,017	
4 GD-AN	36,223		36,223			36,223	36,223		26,261	26,261		9,962	9,962	
GD-ID	44,428		44,428		44,428	44,428	44,428				44,428		44,428	
GD-WA	212,309		212,309		212,309	212,309	212,309	212,309						
GD-OR	196,374			196,374										
<b>Total General Plant</b>	<b>24,528,564</b>	<b>18,207,598</b>	<b>4,430,235</b>	<b>1,890,731</b>	<b>372,589</b>	<b>4,057,646</b>	<b>4,430,235</b>	<b>254,542</b>	<b>2,941,752</b>	<b>3,196,294</b>	<b>118,047</b>	<b>1,115,894</b>	<b>1,233,941</b>	
<b>Total Depreciation Expense</b>	<b>128,983,210</b>	<b>100,816,954</b>	<b>19,674,993</b>	<b>8,491,263</b>	<b>14,866,292</b>	<b>4,808,701</b>	<b>19,674,993</b>	<b>9,932,540</b>	<b>3,471,087</b>	<b>13,403,627</b>	<b>4,933,752</b>	<b>1,337,614</b>	<b>6,271,366</b>	

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 1/23/2017 2:02 PM

RESULTS OF OPERATIONS		Report ID:	
<b>GAS-NORTH DEPRECIATION EXPENSE</b>		<b>G-DEPX-12A</b>	
For Twelve Months Ended October 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	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	68.554%	31.446%



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12A</b>
For Twelve Months Ended October 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>Production/Transmission</b>															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	240,032	240,032												
<b>Total Production/Transmission</b>		<b>1,158,432</b>	<b>1,158,432</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	2,982	2,982												
<b>Total Distribution</b>		<b>27,135</b>	<b>27,135</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	598,552	426,923	119,459	52,170		119,459	119,459		86,607	86,607		32,852	32,852	
9,4	CD-AN	9,729	7,635	2,094			2,094	2,094		1,518	1,518		576	576	
	GD-ID	14,488		14,488			14,488	14,488				14,488		14,488	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	8,068			8,068										
<b>Total General Plant - 303000</b>		<b>655,699</b>	<b>434,558</b>	<b>160,903</b>	<b>60,238</b>		<b>39,350</b>	<b>121,553</b>	<b>160,903</b>	<b>24,862</b>	<b>88,125</b>	<b>112,987</b>	<b>14,488</b>	<b>33,428</b>	<b>47,916</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	19,461,477	13,881,094	3,884,121	1,696,262		3,884,121	3,884,121		2,815,949	2,815,949		1,068,172	1,068,172	
9,4	CD-AN	9,161	7,190	1,971			1,971	1,971		1,429	1,429		542	542	
9,4	CD-ID	18,602	14,599	4,003		4,003	4,003	4,003				4,003		4,003	
	ED-AN	615,768	615,768												
	ED-ID	4,747	4,747												
	ED-WA	923,928	923,928												
8,4	GD-AA	320,864		223,431	97,433		223,431	223,431		161,985	161,985		61,446	61,446	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>21,354,547</b>	<b>15,447,326</b>	<b>4,113,526</b>	<b>1,793,695</b>	<b>4,003</b>	<b>4,109,523</b>	<b>4,113,526</b>		<b>2,979,363</b>	<b>2,979,363</b>		<b>4,003</b>	<b>1,130,160</b>	<b>1,134,163</b>
<b>Gas Underground Storage</b>															
1	GD-AN	228		228			228	228		161	161		67	67	
<b>Total Gas Underground Storage</b>		<b>228</b>		<b>228</b>			<b>228</b>	<b>228</b>		<b>161</b>	<b>161</b>		<b>67</b>	<b>67</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	24,417	17,416	4,873	2,128		4,873	4,873		3,533	3,533		1,340	1,340	
4	ED-AN	40,022	40,022												
	GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>		<b>64,439</b>	<b>57,438</b>	<b>4,873</b>	<b>2,128</b>		<b>4,873</b>	<b>4,873</b>		<b>3,533</b>	<b>3,533</b>		<b>1,340</b>	<b>1,340</b>	
<b>Total Amortization Expense</b>		<b>23,260,480</b>	<b>17,124,889</b>	<b>4,279,530</b>	<b>1,856,061</b>	<b>43,353</b>	<b>4,236,177</b>	<b>4,279,530</b>		<b>24,862</b>	<b>3,071,182</b>	<b>3,096,044</b>	<b>18,491</b>	<b>1,164,995</b>	<b>1,183,486</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	70.660%	29.340%
8 Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4 Jurisdictional 4-Factor Rat	72.499%	27.501%
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-12A</b>
For Twelve Months Ended October 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)	(292,029,616)	(292,029,616)											
	Hydro (ED-AN)	(138,301,194)	(138,301,194)											
	Other (ED-AN)	(105,274,483)	(105,274,483)											
<b>Total Electric Production</b>		<b>(535,605,293)</b>	<b>(535,605,293)</b>											
<b>Electric Transmission</b>														
	ED-AN	(205,097,631)	(205,097,631)											
<b>Total Electric Transmission</b>		<b>(205,097,631)</b>	<b>(205,097,631)</b>											
<b>Electric Distribution</b>														
	ED-AN	(47,176)	(47,176)											
	ED-ID	(181,816,418)	(181,816,418)											
	ED-WA	(291,715,615)	(291,715,615)											
<b>Total Electric Distribution</b>		<b>(473,579,209)</b>	<b>(473,579,209)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(14,301,817)	(14,301,817)		(14,301,817)	(14,301,817)		(10,105,664)	(10,105,664)		(4,196,153)	(4,196,153)		
	GD-OR	(789,612)		(789,612)										
<b>Total Gas Underground Storage</b>		<b>(15,091,429)</b>	<b>(14,301,817)</b>	<b>(789,612)</b>	<b>(14,301,817)</b>	<b>(14,301,817)</b>		<b>(10,105,664)</b>	<b>(10,105,664)</b>		<b>(4,196,153)</b>	<b>(4,196,153)</b>		
<b>Gas Distribution</b>														
6	GD-AN	(1,594,680)	(1,594,680)		(1,594,680)	(1,594,680)		(1,093,217)	(1,093,217)		(501,463)	(501,463)		
	GD-ID	(65,153,338)	(65,153,338)		(65,153,338)	(65,153,338)				(65,153,338)		(65,153,338)		
	GD-WA	(126,742,085)	(126,742,085)		(126,742,085)	(126,742,085)	(126,742,085)		(126,742,085)					
	GD-OR	(99,306,767)		(99,306,767)										
<b>Total Gas Distribution</b>		<b>(292,796,870)</b>	<b>(193,490,103)</b>	<b>(99,306,767)</b>	<b>(191,895,423)</b>	<b>(1,594,680)</b>	<b>(193,490,103)</b>	<b>(126,742,085)</b>	<b>(1,093,217)</b>	<b>(127,835,302)</b>	<b>(65,153,338)</b>	<b>(501,463)</b>	<b>(65,654,801)</b>	
<b>General Plant</b>														
	ED-AN	(42,686,920)	(42,686,920)											
	ED-ID	(8,310,688)	(8,310,688)											
	ED-WA	(18,657,834)	(18,657,834)											
7,4	CD-AA	(47,081,838)	(33,581,592)	(9,396,593)	(4,103,653)	(9,396,593)	(9,396,593)		(6,812,436)	(6,812,436)		(2,584,157)	(2,584,157)	
9,4	CD-AN	(11,253,416)	(8,832,018)	(2,421,398)		(2,421,398)	(2,421,398)		(1,755,489)	(1,755,489)		(665,909)	(665,909)	
9	CD-ID	(5,611,641)	(4,404,184)	(1,207,457)		(1,207,457)	(1,207,457)				(1,207,457)		(1,207,457)	
9	CD-WA	(3,017,143)	(2,367,944)	(649,199)		(649,199)	(649,199)	(649,199)		(649,199)				
8,4	GD-AA	(1,992,845)		(1,387,698)	(605,147)	(1,387,698)	(1,387,698)		(1,006,067)	(1,006,067)		(381,631)	(381,631)	
4	GD-AN	(2,259,835)		(2,259,835)		(2,259,835)	(2,259,835)		(1,638,358)	(1,638,358)		(621,477)	(621,477)	
	GD-ID	(1,473,930)		(1,473,930)		(1,473,930)	(1,473,930)				(1,473,930)		(1,473,930)	
	GD-WA	(5,287,907)		(5,287,907)		(5,287,907)	(5,287,907)	(5,287,907)		(5,287,907)				
	GD-OR	(4,437,650)		(4,437,650)										
<b>Total General Plant</b>		<b>(152,071,647)</b>	<b>(118,841,180)</b>	<b>(24,084,017)</b>	<b>(9,146,450)</b>	<b>(8,618,493)</b>	<b>(15,465,524)</b>	<b>(24,084,017)</b>	<b>(5,937,106)</b>	<b>(11,212,350)</b>	<b>(17,149,456)</b>	<b>(2,681,387)</b>	<b>(4,253,174)</b>	<b>(6,934,561)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,674,242,079)</b>	<b>(1,333,123,313)</b>	<b>(231,875,937)</b>	<b>(109,242,829)</b>	<b>(200,513,916)</b>	<b>(31,362,021)</b>	<b>(231,875,937)</b>	<b>(132,679,191)</b>	<b>(22,411,231)</b>	<b>(155,090,422)</b>	<b>(67,834,725)</b>	<b>(8,950,790)</b>	<b>(76,785,515)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 1/23/2017 2:02 PM

RESULTS OF OPERATIONS		Report ID:	
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>		<b>G-ADEP-12A</b>	
For Twelve Months Ended October 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	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	68.554%	31.446%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12A</b>
For Twelve Months Ended October 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	(9,529,087)	(9,529,087)											
Misc Intangible Plt (303000)	ED-AN	(1,213,043)	(1,213,043)											
<b>Total Production/Transmission</b>		<b>(10,742,130)</b>	<b>(10,742,130)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(153,287)	(153,287)											
Misc Intangible Plt (303000)	ED-WA	(31,830)	(31,830)											
<b>Total Distribution</b>		<b>(185,117)</b>	<b>(185,117)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(1,510,987)	(1,077,726)	(301,563)	(131,698)		(301,563)	(301,563)		(218,630)	(218,630)		(82,933)	(82,933)
9,4	CD-AN	(80,554)	(63,221)	(17,333)			(17,333)	(17,333)		(12,566)	(12,566)		(4,767)	(4,767)
	GD-ID	(61,505)		(61,505)		(61,505)	(61,505)	(61,505)				(61,505)		(61,505)
	GD-WA	(149,854)		(149,854)		(149,854)	(149,854)	(149,854)	(149,854)	(149,854)	(149,854)			
	GD-OR	(77,546)			(77,546)									
<b>Total General Plant - 303000</b>		<b>(1,880,446)</b>	<b>(1,140,947)</b>	<b>(530,255)</b>	<b>(209,244)</b>	<b>(211,359)</b>	<b>(318,896)</b>	<b>(530,255)</b>	<b>(149,854)</b>	<b>(231,196)</b>	<b>(381,050)</b>	<b>(61,505)</b>	<b>(87,700)</b>	<b>(149,205)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(38,331,411)	(27,340,262)	(7,650,183)	(3,340,966)		(7,650,183)	(7,650,183)		(5,546,306)	(5,546,306)		(2,103,877)	(2,103,877)
9,4	CD-AN	(28,480)	(22,352)	(6,128)			(6,128)	(6,128)		(4,443)	(4,443)		(1,685)	(1,685)
9	CD-ID	(40,559)	(31,832)	(8,727)		(8,727)	(8,727)	(8,727)				(8,727)		(8,727)
	ED-AN	(944,463)	(944,463)											
	ED-ID	(19,568)	(19,568)											
	ED-WA	(2,693,734)	(2,693,734)											
8,4	GD-AA	(1,099,799)		(765,834)	(333,965)		(765,834)	(765,834)		(555,222)	(555,222)		(210,612)	(210,612)
4	GD-AN	(1,441)		(1,441)			(1,441)	(1,441)		(1,045)	(1,045)		(396)	(396)
	GD-OR	(154)			(154)									
<b>Total Miscellaneous IT Intangible Plant - 3031X</b>		<b>(43,159,609)</b>	<b>(31,052,211)</b>	<b>(8,432,313)</b>	<b>(3,675,085)</b>	<b>(8,727)</b>	<b>(8,423,586)</b>	<b>(8,432,313)</b>		<b>(6,107,016)</b>	<b>(6,107,016)</b>	<b>(8,727)</b>	<b>(2,316,570)</b>	<b>(2,325,297)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	(240,163)		(240,163)			(240,163)	(240,163)		(169,699)	(169,699)		(70,464)	(70,464)
<b>Total Gas Underground Storage</b>		<b>(240,163)</b>		<b>(240,163)</b>			<b>(240,163)</b>	<b>(240,163)</b>		<b>(169,699)</b>	<b>(169,699)</b>		<b>(70,464)</b>	<b>(70,464)</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(252,683)	(180,228)	(50,431)	(22,024)		(50,431)	(50,431)		(36,562)	(36,562)		(13,869)	(13,869)
9	CD-ID	(4,537)	(3,561)	(976)		(976)	(976)	(976)				(976)		(976)
9	CD-WA	(7,864)	(6,172)	(1,692)		(1,692)	(1,692)	(1,692)	(1,692)	(1,692)	(1,692)			
4	ED-AN	(84,519)	(84,519)				(84,519)	(84,519)						
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,630)		(1,630)		(1,630)	(1,630)	(1,630)	(1,630)	(1,630)	(1,630)			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(461,911)</b>	<b>(385,158)</b>	<b>(54,729)</b>	<b>(22,024)</b>	<b>(4,298)</b>	<b>(50,431)</b>	<b>(54,729)</b>	<b>(3,322)</b>	<b>(36,562)</b>	<b>(39,884)</b>	<b>(976)</b>	<b>(13,869)</b>	<b>(14,845)</b>
<b>Total Accumulated Amortization</b>		<b>(56,669,376)</b>	<b>(43,505,563)</b>	<b>(9,257,460)</b>	<b>(3,906,353)</b>	<b>(224,384)</b>	<b>(9,033,076)</b>	<b>(9,257,460)</b>	<b>(153,176)</b>	<b>(6,544,473)</b>	<b>(6,697,649)</b>	<b>(71,208)</b>	<b>(2,488,603)</b>	<b>(2,559,811)</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-12A</b>	
For Twelve Months Ended October 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	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%				

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended October 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	477,164	0	0	0	0	477,164	0	0	0	477,164	0	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	0	848,544	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,950,066	0	0	7,096,984	7,096,984	0	0	1,985,834	1,985,834	0	867,248	867,248		
9		CD-WA / ID / AN	1,592,598	672,880	343,147	233,891	1,249,918	184,478	94,078	64,124	342,680	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>13,267,036</b>	<b>686,491</b>	<b>705,426</b>	<b>7,353,649</b>	<b>8,745,566</b>	<b>661,642</b>	<b>94,078</b>	<b>2,049,958</b>	<b>2,805,678</b>	<b>848,544</b>	<b>867,248</b>	<b>1,715,792</b>		
	390XXX	Structures & Improvements														
99		ED-WA / ID / AN	7,594,172	1,052,174	2,157,972	4,384,026	7,594,172	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,239,104	0	0	0	0	2,239,104	0	0	0	2,239,104	0	0	0	
99		GD-OR / AS	3,598,898	0	0	0	0	0	0	0	0	3,598,898	0	0	3,598,898	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	94,674,058	0	0	67,527,219	67,527,219	0	0	18,895,048	18,895,048	0	8,251,791	8,251,791		
9		CD-WA / ID / AN	23,626,639	5,552,246	5,058,030	7,932,619	18,542,895	1,522,211	1,386,716	2,174,817	5,083,744	0	0	0		
		<b>TOTAL ACCOUNT</b>	<b>131,732,871</b>	<b>6,604,420</b>	<b>7,216,002</b>	<b>79,843,864</b>	<b>93,664,286</b>	<b>3,761,315</b>	<b>1,386,716</b>	<b>21,069,865</b>	<b>26,217,896</b>	<b>3,598,898</b>	<b>8,251,791</b>	<b>11,850,689</b>		
	391XXX	Office Furniture & Equipment														
99		ED-WA / ID / AN	9,085,125	3,147,553	10,377	5,927,195	9,085,125	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		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	623,627	0	0	0	0	0	0	434,256	434,256	0	189,371	189,371		
7		CD-AA	62,599,929	0	0	44,650,025	44,650,025	0	0	12,493,694	12,493,694	0	5,456,210	5,456,210		
9		CD-WA / ID / AN	219,719	30,266	66,785	75,391	172,442	8,298	18,310	20,669	47,277	0	0	0		
		<b>TOTAL ACCOUNT</b>	<b>72,535,050</b>	<b>3,177,819</b>	<b>77,162</b>	<b>50,652,611</b>	<b>53,907,592</b>	<b>8,298</b>	<b>18,310</b>	<b>12,955,269</b>	<b>12,981,877</b>	<b>0</b>	<b>5,645,581</b>	<b>5,645,581</b>		
	392XXX	Transportation Equipment														
99		ED-WA / ID / AN	35,702,012	17,138,589	6,432,289	12,131,134	35,702,012	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	10,789,668	0	0	0	0	6,947,333	2,302,645	1,539,690	10,789,668	0	0	0		
99		GD-OR / AS	3,771,361	0	0	0	0	0	0	0	0	3,771,361	0	3,771,361		
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	591,754	0	0	422,075	422,075	0	0	118,102	118,102	0	51,577	51,577		
9		CD-WA / ID / AN	5,819,070	1,778,231	875,382	1,913,368	4,566,981	487,522	239,996	524,571	1,252,089	0	0	0		
		<b>TOTAL ACCOUNT</b>	<b>56,673,865</b>	<b>18,916,820</b>	<b>7,307,671</b>	<b>14,466,577</b>	<b>40,691,068</b>	<b>7,434,855</b>	<b>2,542,641</b>	<b>2,182,363</b>	<b>12,159,859</b>	<b>3,771,361</b>	<b>51,577</b>	<b>3,822,938</b>		

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended October 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		
	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	0	0
99		GD-WA / ID / AN	85,406	0	0	0	0	85,406	0	0	85,406	0	0	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	3,751,374	106,309	126,547	2,711,335	2,944,191	29,146	34,694	743,343	807,183	0	0	0	0	
		TOTAL ACCOUNT	4,294,513	117,048	141,292	3,086,357	3,344,697	114,552	34,694	743,343	892,589	57,227	0	57,227	0	
	394000	Tools, Shop, & Garage Equipment														
99		ED-WA / ID / AN	3,616,133	905,442	273,237	2,437,454	3,616,133	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,660,422	0	0	0	0	1,946,780	356,201	357,441	2,660,422	0	0	0	0	
99		GD-OR / AS	963,597	0	0	0	0	0	0	0	963,597	0	963,597	0	963,597	
8		GD-AA	2,860,036	0	0	0	0	0	0	1,991,557	1,991,557	0	868,479	868,479		
7		CD-AA	11,937,074	0	0	8,514,238	8,514,238	0	0	2,382,401	2,382,401	0	1,040,435	1,040,435		
9		CD-WA / ID / AN	1,223,068	17,896	762,946	179,059	959,901	4,906	209,170	49,091	263,167	0	0	0		
		TOTAL ACCOUNT	23,260,330	923,338	1,036,183	11,130,751	13,090,272	1,951,686	565,371	4,780,490	7,297,547	963,597	1,908,914	2,872,511	0	
	394100	Electric Charging Stations														
99		ED-WA / ID / AN	44,637	0	0	44,637	44,637	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	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	0	
7		CD-AA	0	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	0	
		TOTAL ACCOUNT	44,637	0	0	44,637	44,637	0	0	0	0	0	0	0	0	
	395000	Laboratory Equipment														
99		ED-WA / ID / AN	588,313	215,795	33,166	339,352	588,313	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	145,628	0	0	0	0	16,990	5,541	123,097	145,628	0	0	0	0	
99		GD-OR / AS	55,143	0	0	0	0	0	0	0	55,143	0	55,143	0	55,143	
8		GD-AA	231,434	0	0	0	0	0	0	161,157	161,157	0	70,277	70,277		
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	45,022	2,096	669	32,570	35,335	575	183	8,929	9,687	0	0	0		
		TOTAL ACCOUNT	1,421,203	217,891	33,835	625,602	877,328	17,565	5,724	364,166	387,455	55,143	101,277	156,420	0	

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended October 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
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,103,167	15,199,072	9,899,690	8,004,405	33,103,167	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,712,733	0	0	0	0	2,907,123	975,116	830,494	4,712,733	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	528,479	0	0	376,943	376,943	0	0	105,474	105,474	0	46,062	
9		CD-WA / ID / AN	1,553,755	254,441	315,552	649,441	1,219,434	69,758	86,512	178,051	334,321	0	0	
		<b>TOTAL ACCOUNT</b>	<b>39,941,968</b>	<b>15,453,513</b>	<b>10,215,242</b>	<b>9,030,789</b>	<b>34,699,544</b>	<b>2,976,881</b>	<b>1,061,628</b>	<b>1,114,019</b>	<b>5,152,528</b>	<b>43,834</b>	<b>46,062</b>	<b>89,896</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	62,049,255	12,114,607	5,669,811	44,264,837	62,049,255	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,222,743	0	0	0	0	693,094	529,649	0	1,222,743	0	0	
99		GD-OR / AS	1,226,188	0	0	0	0	0	0	0	0	1,226,188	0	
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	
7		CD-AA	35,909,951	0	0	25,613,132	25,613,132	0	0	7,166,908	7,166,908	0	3,129,911	
9		CD-WA / ID / AN	11,993,016	899,346	3,188,832	5,324,301	9,412,479	246,566	874,254	1,459,717	2,580,537	0	0	
		<b>TOTAL ACCOUNT</b>	<b>113,394,085</b>	<b>13,013,953</b>	<b>8,858,643</b>	<b>75,202,270</b>	<b>97,074,866</b>	<b>939,660</b>	<b>1,403,903</b>	<b>9,318,043</b>	<b>11,661,606</b>	<b>1,226,188</b>	<b>3,431,425</b>	<b>4,657,613</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	91,712	0	1,628	90,084	91,712	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	423,847	0	0	302,313	302,313	0	0	84,591	84,591	0	36,943	
9		CD-WA / ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	
		<b>TOTAL ACCOUNT</b>	<b>527,904</b>	<b>3,913</b>	<b>1,628</b>	<b>396,315</b>	<b>401,856</b>	<b>1,073</b>	<b>0</b>	<b>85,665</b>	<b>86,738</b>	<b>2,367</b>	<b>36,943</b>	<b>39,310</b>
		<b>TOTAL GENERAL PLANT</b>	<b>457,093,462</b>	<b>59,115,206</b>	<b>35,593,084</b>	<b>251,833,422</b>	<b>346,541,712</b>	<b>17,867,527</b>	<b>7,113,065</b>	<b>54,663,181</b>	<b>79,643,773</b>	<b>10,567,159</b>	<b>20,340,818</b>	<b>30,907,977</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 INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended October 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,467,706	160,775	0	10,306,931	10,467,706	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,777,259	0	0	0	0	1,022,594	754,665	0	1,777,259	0	0	
99		GD-OR / AS	809,193	0	0	0	0	0	0	0	0	809,193	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,978,276	0	0	6,403,845	6,403,845	0	0	1,791,884	1,791,884	0	782,547	
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0	0	
		<b>TOTAL ACCOUNT</b>	<b>22,226,492</b>	<b>160,775</b>	<b>0</b>	<b>16,863,079</b>	<b>17,023,854</b>	<b>1,022,594</b>	<b>754,665</b>	<b>1,833,639</b>	<b>3,610,898</b>	<b>809,193</b>	<b>782,547</b>	<b>1,591,740</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,886,508	4,789,349	23,524	3,073,635	7,886,508	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	1,734,227	0	0	0	0	0	0	1,207,612	1,207,612	0	526,615	
7		CD-AA	74,421,113	0	0	53,081,603	53,081,603	0	0	14,852,966	14,852,966	0	6,486,544	
9		CD-WA / ID / AN	142,865	0	75,095	37,030	112,125	0	20,588	10,152	30,740	0	0	
		<b>TOTAL ACCOUNT</b>	<b>84,184,713</b>	<b>4,789,349</b>	<b>98,619</b>	<b>56,192,268</b>	<b>61,080,236</b>	<b>0</b>	<b>20,588</b>	<b>16,070,730</b>	<b>16,091,318</b>	<b>0</b>	<b>7,013,159</b>	<b>7,013,159</b>
	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	1,441	0	0	0	0	0	0	1,441	1,441	0	0	
99		GD-OR / AS	154	0	0	0	0	0	0	0	0	154	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,893,312	0	0	4,203,464	4,203,464	0	0	1,176,187	1,176,187	0	513,661	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,894,907</b>	<b>0</b>	<b>0</b>	<b>4,203,464</b>	<b>4,203,464</b>	<b>0</b>	<b>0</b>	<b>1,177,628</b>	<b>1,177,628</b>	<b>154</b>	<b>513,661</b>	<b>513,815</b>
	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	78,628,197	0	0	56,082,348	56,082,348	0	0	15,692,615	15,692,615	0	6,853,234	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>78,628,197</b>	<b>0</b>	<b>0</b>	<b>56,082,348</b>	<b>56,082,348</b>	<b>0</b>	<b>0</b>	<b>15,692,615</b>	<b>15,692,615</b>	<b>0</b>	<b>6,853,234</b>	<b>6,853,234</b>
		<b>TOTAL</b>	<b>190,934,309</b>	<b>4,950,124</b>	<b>98,619</b>	<b>133,341,159</b>	<b>138,389,902</b>	<b>1,022,594</b>	<b>775,253</b>	<b>34,774,612</b>	<b>36,572,459</b>	<b>809,347</b>	<b>15,162,601</b>	<b>15,971,948</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-12A</b>
For Twelve Months Ended October 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	(67,185,775)	(47,920,926)	(13,408,937)	(5,855,912)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(643,333)	(504,907)	(138,426)	0
7	283750 CD-AA	(1,911,165)	(1,363,158)	(381,430)	(166,577)
	Total	<u>(69,740,273)</u>	<u>(49,788,991)</u>	<u>(13,928,793)</u>	<u>(6,022,489)</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	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12A</b>
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

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			2,736,822	2,736,822					2,736,822
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			389	389					389
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(1,120)	(1,120)					(1,120)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			26	26					26
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	77,687,951	34,030,923		111,718,874	62,288,588	28,545,659	15,399,363	5,485,264	
<b>TOTAL</b>		<b>77,687,951</b>	<b>34,030,923</b>	<b>2,736,117</b>	<b>114,454,991</b>	<b>62,288,588</b>	<b>28,545,659</b>	<b>15,399,363</b>	<b>5,485,264</b>	<b>2,736,117</b>

ALLOCATION RATIOS:

		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				34.370%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.326%	19.958%	8.716%	31.960%	27.501%	100.000%
99	Not Allocated						