

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months Ended November 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	32,254,139	21,977,634	10,276,505
Adjustments			
Adjusted Gas Net Operating Income (Loss)	32,254,139	21,977,634	10,276,505
G-APL Gas Net Adjusted Rate Base	424,390,115	287,722,489	136,667,626
RATE OF RETURN	7.600%	7.638%	7.519%

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 November 30, 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	01-01-2013 thru 12-31-2015	<b>100.000%</b>	<b>70.660%</b>	<b>29.340%</b>
2	Input	Number of Customers - AMA Percent	12-01-2015 thru 11-30-2016	236,439 <b>100.000%</b>	156,551 <b>66.212%</b>	79,888 <b>33.788%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2015 thru 11-30-2016	14,589,714 <b>100.000%</b>	9,773,576 <b>66.989%</b>	4,816,138 <b>33.011%</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	12-01-2015 thru 11-30-2016	228,475,192 <b>100.000%</b>	156,118,759 <b>68.331%</b>	72,356,433 <b>31.669%</b>

RESULTS OF OPERATIONS	Report ID: <b>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended November 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

01-01-2015 thru 12-31-2015

Input		Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor					
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 November 30, 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>

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For Twelve Months Ended November 30, 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%
9 Average (CD AN/ID/WA)			<b>100.000%</b>	<b>78.482%</b>	<b>21.518%</b>	<b>0.000%</b>
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		12-01-2015 thru 11-30-2016	19,750,263	13,455,754	6,294,509	
			<b>100.000%</b>	<b>68.129%</b>	<b>31.871%</b>	
12 Net Gas Plant (before DFIT) - AMA Percent		11-01-2015 thru 11-30-2016	497,779,825	336,405,190	161,374,635	
			<b>100.000%</b>	<b>67.581%</b>	<b>32.419%</b>	
13 G-PLT Net Gas General Plant - AMA Percent		11-01-2015 thru 11-30-2016	55,832,895	40,528,764	15,304,131	
			<b>100.000%</b>	<b>72.589%</b>	<b>27.411%</b>	
14 Net Allocated Schedule M's - AMA Percent		12-01-2015 thru 11-30-2016	-90,672,867	-61,213,964	-29,458,903	
			<b>100.000%</b>	<b>67.511%</b>	<b>32.489%</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 November 30, 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	134,414,897	0	134,414,897	93,933,574	0	93,933,574	40,481,323	0	40,481,323
99	4812XX Commercial - Firm & Interruptible	64,658,775	0	64,658,775	46,283,652	0	46,283,652	18,375,123	0	18,375,123
99	4813XX Industrial-Firm	3,015,298	0	3,015,298	1,787,112	0	1,787,112	1,228,186	0	1,228,186
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	268,864	0	268,864	238,084	0	238,084	30,780	0	30,780
99	499XXX Unbilled Revenue	(2,915,785)	0	(2,915,785)	(1,905,770)	0	(1,905,770)	(1,010,015)	0	(1,010,015)
TOTAL SALES TO ULTIMATE CUSTOMERS		199,442,049	0	199,442,049	140,336,652	0	140,336,652	59,105,397	0	59,105,397
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	89,093,193	0	89,093,193	60,186,874	0	60,186,874	28,906,319	0	28,906,319
4	488000 Miscellaneous Service Revenues	19,994	0	19,994	10,330	0	10,330	9,664	0	9,664
99	4893XX Transportation Revenues	5,086,770	0	5,086,770	4,594,067	0	4,594,067	492,703	0	492,703
99	493000 Rent from Gas Property	2,523	0	2,523	2,523	0	2,523	0	0	0
4	495XXX Other Gas Revenues	14,780,594	184,588	14,965,182	10,812,951	133,824	10,946,775	3,967,643	50,764	4,018,407
99	496100 Provision for Rate Refund	(358,799)	0	(358,799)	(358,799)	0	(358,799)	0	0	0
TOTAL OTHER OPERATING REVENUES		108,624,275	184,588	108,808,863	75,247,946	133,824	75,381,770	33,376,329	50,764	33,427,093
TOTAL GAS REVENUES		308,066,324	184,588	308,250,912	215,584,598	133,824	215,718,422	92,481,726	50,764	92,532,490
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	165,030,148	0	165,030,148	112,549,295	0	112,549,295	52,480,853	0	52,480,853
99	808XXX Net Natural Gas Storage Transactions	2,717,931	0	2,717,931	2,170,792	0	2,170,792	547,139	0	547,139
99	811000 Gas Used for Products Extraction	(385,989)	0	(385,989)	(259,449)	0	(259,449)	(126,540)	0	(126,540)
10	813000 Other Gas Expenses	0	1,330,996	1,330,996	0	912,331	912,331	0	418,665	418,665
99	813010 Gas Technology Institute (GTI) Expenses	94,587	0	94,587	66,505	0	66,505	28,082	0	28,082
TOTAL PRODUCTION EXPENSES		167,456,677	1,330,996	168,787,673	114,527,143	912,331	115,439,474	52,929,534	418,665	53,348,199
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	16,782	16,782	0	11,858	11,858	0	4,924	4,924
1	824000 Other Expenses	0	656,721	656,721	0	464,039	464,039	0	192,682	192,682
1	837000 Other Equipment	0	718,548	718,548	0	507,726	507,726	0	210,822	210,822
TOTAL UNDERGROUND STORAGE OPER EXP		0	1,392,051	1,392,051	0	983,623	983,623	0	408,428	408,428
G-DEPX	Depreciation Expense-Underground Storage	0	692,150	692,150	0	489,073	489,073	0	203,077	203,077
G-AMTX	Amortization Expense-Underground Storage	0	228	228	0	161	161	0	67	67
G-OTX	Taxes Other Than FIT	0	299,154	299,154	0	211,382	211,382	0	87,772	87,772
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA		0	991,532	991,532	0	700,616	700,616	0	290,916	290,916

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For Twelve Months Ended November 30, 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	2,383,583	2,383,583	0	1,684,239	1,684,239	0	699,344	699,344

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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	486,361	1,143,753	1,630,114	409,920	766,189	1,176,109	76,441	377,564	454,005
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,263,979	983,347	4,247,326	2,386,619	658,734	3,045,353	877,360	324,613	1,201,973
3	875000	Measuring & Reg Sta Exp-General	95,799	0	95,799	58,000	0	58,000	37,799	0	37,799
3	876000	Measuring & Reg Sta Exp-Industrial	7,974	0	7,974	5,954	0	5,954	2,020	0	2,020
3	877000	Measuring & Reg Sta Exp-City Gate	114,228	7,184	121,412	57,041	4,812	61,853	57,187	2,372	59,559
3	878000	Meter & House Regulator Expenses	620,095	44,922	665,017	363,562	30,093	393,655	256,533	14,829	271,362
3	879000	Customer Installation Expenses	1,940,584	128,128	2,068,712	1,142,011	85,832	1,227,843	798,573	42,296	840,869
3	880000	Other Expenses	1,618,378	667,857	2,286,235	1,175,586	447,391	1,622,977	442,792	220,466	663,258
3	881000	Rents	0	42,677	42,677	0	28,589	28,589	0	14,088	14,088
	MAINTENANCE										
3	885000	Supervision & Engineering	171,203	1,883	173,086	81,148	1,261	82,409	90,055	622	90,677
3	887000	Mains	1,230,643	3,580	1,234,223	807,630	2,398	810,028	423,013	1,182	424,195
3	889000	Measuring & Reg Sta Exp-General	237,369	23,131	260,500	165,512	15,495	181,007	71,857	7,636	79,493
3	890000	Measuring & Reg Sta Exp-Industrial	265,049	0	265,049	211,061	0	211,061	53,988	0	53,988
3	891000	Measuring & Reg Sta Exp-City Gate	98,288	0	98,288	48,005	0	48,005	50,283	0	50,283
3	892000	Services	2,769,503	3,148	2,772,651	1,669,047	2,109	1,671,156	1,100,456	1,039	1,101,495
3	893000	Meters & House Regulators	1,660,368	619,230	2,279,598	1,185,481	414,816	1,600,297	474,887	204,414	679,301
3	894000	Other Equipment	9,893	187,178	197,071	6,999	125,389	132,388	2,894	61,789	64,683
	TOTAL DISTRIBUTION OPERATING EXP	14,589,714	3,856,018	18,445,732	9,773,576	2,583,108	12,356,684	4,816,138	1,272,910	6,089,048	
G-DEPX	Depreciation Expense-Distribution	14,584,244	64,599	14,648,843	9,741,240	44,141	9,785,381	4,843,004	20,458	4,863,462	
G-OTX	Taxes Other Than FIT	15,012,737	0	15,012,737	12,913,520	0	12,913,520	2,099,217	0	2,099,217	
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	29,596,981	64,599	29,661,580	22,654,760	44,141	22,698,901	6,942,221	20,458	6,962,679	
	TOTAL DISTRIBUTION EXPENSES	44,186,695	3,920,617	48,107,312	32,428,336	2,627,249	35,055,585	11,758,359	1,293,368	13,051,727	



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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	218,871	218,871	0	144,919	144,919	0	73,952	73,952
2	902000	Meter Reading Expenses	1,999,617	85,037	2,084,654	1,797,636	56,305	1,853,941	201,981	28,732	230,713
2	903XXX	Customer Records & Collection Expenses	979,663	4,986,894	5,966,557	660,509	3,301,922	3,962,431	319,154	1,684,972	2,004,126
2	904000	Uncollectible Accounts	0	1,982,633	1,982,633	0	1,312,741	1,312,741	0	669,892	669,892
2	905000	Misc Customer Accounts	0	166,168	166,168	0	110,023	110,023	0	56,145	56,145
TOTAL CUSTOMER ACCOUNTS EXPENSES		2,979,280	7,439,603	10,418,883	2,458,145	4,925,910	7,384,055	521,135	2,513,693	3,034,828	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	7,328,763	197,652	7,526,415	6,368,996	130,869	6,499,865	959,767	66,783	1,026,550
2	909000	Advertising	1,138	684,653	685,791	100	453,322	453,422	1,038	231,331	232,369
2	910000	Misc Customer Service & Info Exp	0	146,859	146,859	0	97,238	97,238	0	49,621	49,621
TOTAL CUSTOMER SERVICE & INFO EXP		7,329,901	1,029,164	8,359,065	6,369,096	681,429	7,050,525	960,805	347,735	1,308,540	
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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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	112,217	8,576,904	8,689,121	75,563	6,218,170	6,293,733	36,654	2,358,734	2,395,388
4	921000	Office Supplies & Expenses	5,934	1,177,618	1,183,552	5,934	853,761	859,695	0	323,857	323,857
4	922000	Admin. Expenses Transferred - Credit	0	(19,706)	(19,706)	0	(14,287)	(14,287)	0	(5,419)	(5,419)
4	923000	Outside Services Employed	12,194	2,008,992	2,021,186	12,194	1,456,499	1,468,693	0	552,493	552,493
4	924000	Property Insurance Premium	0	312,694	312,694	0	226,700	226,700	0	85,994	85,994
4	925XXX	Injuries and Damages	144	896,062	896,206	101	649,636	649,737	43	246,426	246,469
4	926XXX	Employee Pensions and Benefits	29,887	378,747	408,634	29,887	274,588	304,475	0	104,159	104,159
4	928000	Regulatory Commission Expenses	861,682	268,241	1,129,923	638,957	194,472	833,429	222,725	73,769	296,494
4	930000	Miscellaneous General Expenses	33,679	1,165,644	1,199,323	23,272	845,080	868,352	10,407	320,564	330,971
4	931000	Rents	8,972	281,469	290,441	8,972	204,062	213,034	0	77,407	77,407
4	935000	Maintenance of General Plant	327,802	2,585,932	2,913,734	249,139	1,874,775	2,123,914	78,663	711,157	789,820
TOTAL ADMIN & GEN OPERATING EXP		1,392,511	17,632,597	19,025,108	1,044,019	12,783,456	13,827,475	348,492	4,849,141	5,197,633	
G-DEPX	Depreciation Expense-General Plant	370,954	4,038,315	4,409,269	253,561	2,927,738	3,181,299	117,393	1,110,577	1,227,970	
G-AMTX	Amortization Expense - General Plant - 303000	39,804	121,620	161,424	24,862	88,173	113,035	14,942	33,447	48,389	
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	4,003	4,163,360	4,167,363	0	3,018,394	3,018,394	4,003	1,144,966	1,148,969	
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	4,430	4,430	0	3,212	3,212	0	1,218	1,218	
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	
99	407229	Idaho Earnings Test Amortization	(333,055)	0	(333,055)	0	0	0	(333,055)	0	
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	
99	407368	Project Compass Amortization	154,124	0	154,124	0	0	0	154,124	0	
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	
99	407468	Project Compass Deferral - ID	(64,094)	0	(64,094)	0	0	0	(64,094)	0	
TOTAL A&G DEPR/AMRT/NON-FIT TAXES		171,736	8,327,725	8,499,461	278,423	6,037,517	6,315,940	(106,687)	2,290,208	2,183,521	
TOTAL ADMIN & GENERAL EXPENSES		1,564,247	25,960,322	27,524,569	1,322,442	18,820,973	20,143,415	241,805	7,139,349	7,381,154	
TOTAL EXPENSES BEFORE FIT		223,516,800	42,064,285	265,581,085	157,105,162	29,652,131	186,757,293	66,411,638	12,412,154	78,823,792	
NET OPERATING INCOME (LOSS) BEFORE FIT				42,669,827		28,961,129		13,708,698			
G-FIT	FEDERAL INCOME TAX			(15,463,205)		(10,787,525)		(4,675,680)			
G-FIT	DEFERRED FEDERAL INCOME TAX			25,904,601		17,788,776		8,115,825			
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(25,708)		(17,756)		(7,952)			
GAS NET OPERATING INCOME (LOSS)				32,254,139		21,977,634		10,276,505			

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended November 30, 2016	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

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

Direct    Allocated    Total      Direct    Allocated    Total      Direct    Allocated    Total

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%		70.660%		29.340%
G-ALL 2	Number of Customers - AMA	100.000%		66.212%		33.788%
G-ALL 3	Direct Distribution Operating Expense	100.000%		66.989%		33.011%
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 November 30, 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	87,774	184,588	272,362	87,774	133,824	221,598	0	50,764	50,764
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,038,138	0	3,038,138	1,461,863	0	1,461,863
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	(3,463,962)	0	(3,463,962)	(1,916,223)	0	(1,916,223)	(1,547,739)	0	(1,547,739)
4	495328	RESIDENTIAL DECOUPLING DEFERRE	11,182,917	0	11,182,917	7,724,056	0	7,724,056	3,458,861	0	3,458,861
4	495329	AMORTIZATION RES DECOUPLING DE	(307,757)	0	(307,757)	(307,757)	0	(307,757)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	2,880,791	0	2,880,791	2,286,133	0	2,286,133	594,658	0	594,658
4	495339	AMORTIZATION NON-RES DECOUPLIN	(99,170)	0	(99,170)	(99,170)	0	(99,170)	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			14,780,594	184,588	14,965,182	10,812,951	133,824	10,946,775	3,967,643	50,764	4,018,407

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 November 30, 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	108,849,898	0	108,849,898	73,678,035	0	73,678,035	35,171,863	0	35,171,863
1	804001	Pipeline Demand Costs	25,726,203	0	25,726,203	18,178,135	0	18,178,135	7,548,068	0	7,548,068
1	804002	Transport Variable Charges	1,036,920	0	1,036,920	732,688	0	732,688	304,232	0	304,232
6	804010	Gas Costs - Fixed Hedge	(18,218)	0	(18,218)	(13,925)	0	(13,925)	(4,293)	0	(4,293)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	486,319	0	486,319	328,963	0	328,963	157,356	0	157,356
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	10,668,736	0	10,668,736	7,316,726	0	7,316,726	3,352,010	0	3,352,010
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	6,382,897	0	6,382,897	4,304,979	0	4,304,979	2,077,918	0	2,077,918
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(7,034,147)	0	(7,034,147)	(4,443,187)	0	(4,443,187)	(2,590,960)	0	(2,590,960)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	18,931,540	0	18,931,540	12,466,881	0	12,466,881	6,464,659	0	6,464,659
<b>TOTAL PURCHASED GAS COSTS</b>			<b>165,030,148</b>	<b>0</b>	<b>165,030,148</b>	<b>112,549,295</b>	<b>0</b>	<b>112,549,295</b>	<b>52,480,853</b>	<b>0</b>	<b>52,480,853</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	68.331%	31.669%
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 November 30, 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	250,123	197,652	447,775	201,728	130,869	332,597	48,395	66,783	115,178
99	908600	Public Purpose Tariff Rider Expense Offset	7,017,973	0	7,017,973	6,191,390	0	6,191,390	826,583	0	826,583
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	(57,173)	0	(57,173)	(141,962)	0	(141,962)	84,789	0	84,789
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			7,328,763	197,652	7,526,415	6,368,996	130,869	6,499,865	959,767	66,783	1,026,550

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.212%	33.788%
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 November 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.73%	52.73%
2	Cost of Debt		5.149%	5.112%
	Total Cost of Debt		2.715%	2.696%
	Total Weighted Cost		2.715%	2.696%
G-APL	Net Rate Base	424,390,115	287,722,489	136,667,626
	Interest Deduction for FIT Calculation	11,496,225	7,811,666	3,684,559
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 November 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	308,250,912	215,718,422	92,532,490
G-OPS	Operating & Maintenance Expense	226,428,512	157,041,836	69,386,676
G-OPS	Book Deprec/Amort and Reg Amortizations	23,840,682	16,590,555	7,250,127
G-OTX	Taxes Other than FIT	15,311,891	13,124,902	2,186,989
	Net Operating Income Before FIT	42,669,827	28,961,129	13,708,698
G-INT	Less: Interest Expense	11,496,225	7,811,666	3,684,559
G-SCM	Schedule M Adjustments	(75,354,190)	(51,970,964)	(23,383,226)
	Taxable Net Operating Income	(44,180,588)	(30,821,501)	(13,359,087)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(15,463,205)	(10,787,525)	(4,675,680)
G-DTE	Deferred FIT	25,904,601	17,788,776	8,115,825
99	411400 Amortized Investment Tax Credit	(25,708)	(17,756)	(7,952)
	Total FIT/Deferred FIT & ITC	10,415,688	6,983,495	3,432,193

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 November 30, 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	14,999,004	9,084,701	24,083,705	10,019,663	6,570,892	16,590,555	4,979,341	2,513,809	7,493,150
12	997001	Contributions In Aid of Construction	0	1,088,712	1,088,712	0	735,762	735,762	0	352,950	352,950
2	997002	Injuries and Damages	0	6,800	6,800	0	4,502	4,502	0	2,298	2,298
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	693,858	693,858	0	503,040	503,040	0	190,818	190,818
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	11,897,393	0	11,897,393	8,023,694	0	8,023,694	3,873,699	0	3,873,699
4	997015	Airplane Lease Payments	0	173,817	173,817	0	126,016	126,016	0	47,801	47,801
12	997016	Redemption Expense Amortization	0	290,787	290,787	0	196,517	196,517	0	94,270	94,270
4	997020	FAS87 Current Pension Accrual	0	437,829	437,829	0	317,422	317,422	0	120,407	120,407
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(10,643,998)	0	(10,643,998)	(8,138,217)	0	(8,138,217)	(2,505,781)	0	(2,505,781)
12	997032	Interest Rate Swaps	0	(10,583,488)	(10,583,488)	0	(7,152,427)	(7,152,427)	0	(3,431,061)	(3,431,061)
4	997033	DSM Tariff Rider	166,632	0	166,632	279,977	0	279,977	(113,345)	0	(113,345)
12	997048	AFUDC	0	(1,001,851)	(1,001,851)	0	(677,061)	(677,061)	0	(324,790)	(324,790)
11	997049	Tax Depreciation	0	(81,330,824)	(81,330,824)	0	(55,409,877)	(55,409,877)	0	(25,920,947)	(25,920,947)
1	997055	Deferred Gas Exchange	0	10	10	0	7	7	0	3	3
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	27,140	0	27,140	(141,962)	0	(141,962)	169,102	0	169,102
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,391,269	1,391,269	0	947,858	947,858	0	443,411	443,411
4	997081	Deferred Compensation	0	(97,487)	(97,487)	0	(70,677)	(70,677)	0	(26,810)	(26,810)
4	997082	Meal Disallowances	0	152,715	152,715	0	110,717	110,717	0	41,998	41,998
4	997083	Paid Time Off	0	76,816	76,816	0	55,691	55,691	0	21,125	21,125
2	997084	Customer Uncollectibles	0	16,861	16,861	0	11,164	11,164	0	5,697	5,697
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	(11,073,392)	(11,073,392)	0	(7,483,509)	(7,483,509)	0	(3,589,883)	(3,589,883)
12	997102	Amort Idaho Earnings Test (254229)	(198,156)	0	(198,156)	0	0	0	(198,156)	0	(198,156)
99	997103	Def Project Compass	90,030	0	90,030	0	0	0	90,030	0	90,030
99	997105	WA Nat Gas Line Extension	(1,158,955)	0	(1,158,955)	(1,158,955)	0	(1,158,955)	0	0	0
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>16,585,758</b>	<b>(90,672,867)</b>	<b>(75,354,190)</b>	<b>9,242,999</b>	<b>(61,213,963)</b>	<b>(51,970,964)</b>	<b>6,075,678</b>	<b>(29,458,904)</b>	<b>(23,383,226)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers - AMA	100.000%	66.212%	33.788%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.331%	31.669%
G-ALL	11	Book Depreciation	100.000%	68.129%	31.871%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.581%	32.419%
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 November 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	26,162,343	17,662,459	8,499,884
99	410100	Deferred Federal Income Tax Exp	(247,197)	77,336	(324,533)
		<b>SUBTOTAL</b>	<b>25,915,146</b>	<b>17,739,795</b>	<b>8,175,351</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(1,046)	(706)	(340)
99	411100	Deferred Federal Income Tax Exp	(9,499)	49,687	(59,186)
		<b>SUBTOTAL</b>	<b>(10,545)</b>	<b>48,981</b>	<b>(59,526)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>25,904,601</b>	<b>17,788,776</b>	<b>8,115,825</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.511%	32.489%
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 November 30, 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	299,154	299,154	0	211,382	211,382	0	87,772	87,772
		TOTAL UNDERGROUND STORAGE TAX	0	299,154	299,154	0	211,382	211,382	0	87,772	87,772
		DISTRIBUTION									
99	408110	State Excise Tax	5,490,653	0	5,490,653	5,490,653	0	5,490,653	0	0	0
99	408120	Municipal Occupation & License Tax	6,284,533	0	6,284,533	5,205,152	0	5,205,152	1,079,381	0	1,079,381
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	3,558,213	0	3,558,213	2,217,715	0	2,217,715	1,340,498	0	1,340,498
99	409100	State Income Tax	(320,662)	0	(320,662)	0	0	0	(320,662)	0	(320,662)
		TOTAL DISTRIBUTION TAX	15,012,737	0	15,012,737	12,913,520	0	12,913,520	2,099,217	0	2,099,217
		TOTAL TAXES OTHER THAN FIT	15,012,737	299,154	15,311,891	12,913,520	211,382	13,124,902	2,099,217	87,772	2,186,989

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 November 30, 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	1,834,634	3,636,833	1,022,594	1,330,091	2,352,685	779,605	504,543	1,284,148
4	3031XX	Misc Intangible IT Plant (3031XX)	20,588	33,097,060	33,117,648	0	23,995,038	23,995,038	20,588	9,102,022	9,122,610
TOTAL INTANGIBLE PLANT			1,822,787	34,931,694	36,754,481	1,022,594	25,325,129	26,347,723	800,193	9,606,565	10,406,758
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,043,772	1,043,772	0	748,140	748,140	0	295,632	295,632
1	351XXX	Structures & Improvements	0	1,910,262	1,910,262	0	1,349,791	1,349,791	0	560,471	560,471
1	352XXX	Wells	0	18,815,157	18,815,157	0	13,294,790	13,294,790	0	5,520,367	5,520,367
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	12,033,775	12,033,775	0	8,503,065	8,503,065	0	3,530,710	3,530,710
1	355000	Measuring & Regulating Equipment	0	704,530	704,530	0	497,821	497,821	0	206,709	206,709
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	2,014,270	2,014,270	0	1,423,283	1,423,283	0	590,987	590,987
TOTAL UNDERGROUND STORAGE PLANT			0	37,969,956	37,969,956	0	26,840,181	26,840,181	0	11,129,775	11,129,775
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	920,548	0	920,548	555,970	0	555,970	364,578	0	364,578
6	376000	Mains	290,686,327	2,512,521	293,198,848	189,827,130	1,716,831	191,543,961	100,859,197	795,690	101,654,887
6	378000	Measuring & Reg Station Equip-General	5,562,763	127,100	5,689,863	3,362,219	86,849	3,449,068	2,200,544	40,251	2,240,795
6	379000	Measuring & Reg Station Equip-City Gate	6,705,330	0	6,705,330	2,300,486	0	2,300,486	4,404,844	0	4,404,844
6	380000	Services	200,406,858	0	200,406,858	135,891,227	0	135,891,227	64,515,631	0	64,515,631
6	381000	Meters	74,787,594	0	74,787,594	51,472,158	0	51,472,158	23,315,436	0	23,315,436
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	3,375,638	0	3,375,638	2,605,668	0	2,605,668	769,970	0	769,970
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			582,720,051	2,639,621	585,359,672	386,202,046	1,803,680	388,005,726	196,518,005	835,941	197,353,946
GENERAL PLANT											
4	389XXX	Land & Land Rights	765,678	2,087,049	2,852,727	671,600	1,513,090	2,184,690	94,078	573,959	668,037
4	390XXX	Structures & Improvements	5,171,078	21,414,550	26,585,628	3,761,667	15,525,335	19,287,002	1,409,411	5,889,215	7,298,626
4	391XXX	Office Furniture & Equipment	26,608	12,785,311	12,811,919	8,298	9,269,223	9,277,521	18,310	3,516,088	3,534,398
4	392XXX	Transportation Equipment	10,003,583	2,203,313	12,206,896	7,463,272	1,597,380	9,060,652	2,540,311	605,933	3,146,244
4	393000	Stores Equipment	149,065	754,551	903,616	114,741	547,042	661,783	34,324	207,509	241,833
4	394000	Tools, Shop & Garage Equipment	2,509,064	4,843,197	7,352,261	1,946,461	3,511,269	5,457,730	562,603	1,331,928	1,894,531

RESULTS OF OPERATIONS		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-12A</b>
For Twelve Months Ended November 30, 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	21,679	356,605	378,284	16,350	258,535	274,885	5,329	98,070	103,399
4	396XXX	Power Operated Equipment	4,011,861	1,111,478	5,123,339	2,953,227	805,810	3,759,037	1,058,634	305,668	1,364,302
4	397XXX	Communications Equipment	2,351,225	9,394,984	11,746,209	957,676	6,811,269	7,768,945	1,393,549	2,583,715	3,977,264
4	398000	Miscellaneous Equipment	1,073	84,885	85,958	1,073	61,541	62,614	0	23,344	23,344
		<b>TOTAL GENERAL PLANT</b>	<b>25,010,914</b>	<b>55,035,923</b>	<b>80,046,837</b>	<b>17,894,365</b>	<b>39,900,494</b>	<b>57,794,859</b>	<b>7,116,549</b>	<b>15,135,429</b>	<b>22,251,978</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>609,553,752</b>	<b>130,577,194</b>	<b>740,130,946</b>	<b>405,119,005</b>	<b>93,869,484</b>	<b>498,988,489</b>	<b>204,434,747</b>	<b>36,707,710</b>	<b>241,142,457</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(14,345,147)	(14,345,147)	0	(10,136,281)	(10,136,281)	0	(4,208,866)	(4,208,866)
G-ADEP		Distribution Plant	(192,924,373)	(1,600,064)	(194,524,437)	(127,383,355)	(1,093,340)	(128,476,695)	(65,541,018)	(506,724)	(66,047,742)
G-ADEP		General Plant	(8,662,047)	(15,496,974)	(24,159,021)	(5,990,974)	(11,235,151)	(17,226,125)	(2,671,073)	(4,261,823)	(6,932,896)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(201,586,420)</b>	<b>(31,442,185)</b>	<b>(233,028,605)</b>	<b>(133,374,329)</b>	<b>(22,464,772)</b>	<b>(155,839,101)</b>	<b>(68,212,091)</b>	<b>(8,977,413)</b>	<b>(77,189,504)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAAMT		General Plant - 303000	(214,656)	(329,027)	(543,683)	(151,925)	(238,541)	(390,466)	(62,731)	(90,486)	(153,217)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(9,061)	(8,474,666)	(8,483,727)	0	(6,144,049)	(6,144,049)	(9,061)	(2,330,617)	(2,339,678)
G-AAAMT		Underground Storage	0	(240,181)	(240,181)	0	(169,712)	(169,712)	0	(70,469)	(70,469)
G-AAAMT		General Plant - 390200, 396200	(4,103)	(50,818)	(54,921)	(3,127)	(36,843)	(39,970)	(976)	(13,975)	(14,951)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(227,820)</b>	<b>(9,094,692)</b>	<b>(9,322,512)</b>	<b>(155,052)</b>	<b>(6,589,145)</b>	<b>(6,744,197)</b>	<b>(72,768)</b>	<b>(2,505,547)</b>	<b>(2,578,315)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(201,814,240)</b>	<b>(40,536,877)</b>	<b>(242,351,117)</b>	<b>(133,529,381)</b>	<b>(29,053,917)</b>	<b>(162,583,298)</b>	<b>(68,284,859)</b>	<b>(11,482,960)</b>	<b>(79,767,819)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>407,739,512</b>	<b>90,040,317</b>	<b>497,779,829</b>	<b>271,589,624</b>	<b>64,815,567</b>	<b>336,405,191</b>	<b>136,149,888</b>	<b>25,224,750</b>	<b>161,374,638</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(93,269,742)	(93,269,742)	0	(63,032,624)	(63,032,624)	0	(30,237,118)	(30,237,118)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,328,365)	(13,328,365)	0	(9,656,075)	(9,656,075)	0	(3,672,290)	(3,672,290)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(345,104)	(345,104)	0	(250,197)	(250,197)	0	(94,907)	(94,907)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(876,079)	(876,079)	0	(592,063)	(592,063)	0	(284,016)	(284,016)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(107,819,290)</b>	<b>(107,819,290)</b>	<b>0</b>	<b>(73,530,959)</b>	<b>(73,530,959)</b>	<b>0</b>	<b>(34,288,331)</b>	<b>(34,288,331)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>407,739,512</b>	<b>(17,778,973)</b>	<b>389,960,539</b>	<b>271,589,624</b>	<b>(8,715,392)</b>	<b>262,874,232</b>	<b>136,149,888</b>	<b>(9,063,581)</b>	<b>127,086,307</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%	68.331%	31.669%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.581%	32.419%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months Ended November 30, 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	407,739,512	(17,778,973)	389,960,539	271,589,624	(8,715,392)	262,874,232	136,149,888	(9,063,581)	127,086,307	
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	7,489,113	7,489,113	0	5,291,807	5,291,807	0	2,197,306	2,197,306	
4 252000 Customer Advances	(81,232)	(72)	(81,304)	(11,804)	(52)	(11,856)	(69,428)	(20)	(69,448)	
99 235199 Customer Deposits	(466,494)	0	(466,494)	(466,494)	0	(466,494)	0	0	0	
99 182302 WA Excess Nat Gas Line Extension	252,347	0	252,347	252,347	0	252,347	0	0	0	
99 283302 DFIT - WA Excess Nat Gas Line Extension	(88,322)	0	(88,322)	(88,322)	0	(88,322)	0	0	0	
C-WKC Working Capital	15,821,205	5,771,967	21,593,172	15,821,205	0	15,821,205	0	5,771,967	5,771,967	
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0	
TOTAL OTHER ADJUSTMENTS	15,437,504	18,992,072	34,429,576	15,506,932	9,341,325	24,848,257	(69,428)	9,650,747	9,581,319	
NET RATE BASE	423,177,016	1,213,099	424,390,115	287,096,556	625,933	287,722,489	136,080,460	587,166	136,667,626	

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 November 30, 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)	7,883,762	7,883,762											
	Hydro (ED-AN)	10,214,675	10,214,675											
	Other (ED-AN)	9,493,411	9,493,411											
<b>Total Electric Production</b>		<b>27,591,848</b>	<b>27,591,848</b>											
<b>Electric Transmission</b>														
	ED-AN	11,738,609	11,738,609											
<b>Total Electric Transmission</b>		<b>11,738,609</b>	<b>11,738,609</b>											
<b>Electric Distribution</b>														
	ED-AN	41,159	41,159											
	ED-ID	16,122,758	16,122,758											
	ED-WA	27,677,343	27,677,343											
<b>Total Electric Distribution</b>		<b>43,841,260</b>	<b>43,841,260</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	692,150		692,150		692,150	692,150		489,073	489,073		203,077	203,077	
	GD-OR	126,810			126,810									
<b>Total Gas Underground Storage</b>		<b>818,960</b>		<b>692,150</b>	<b>126,810</b>	<b>692,150</b>	<b>692,150</b>		<b>489,073</b>	<b>489,073</b>		<b>203,077</b>	<b>203,077</b>	
<b>Gas Distribution</b>														
6	GD-AN	64,599		64,599		64,599	64,599		44,141	44,141		20,458	20,458	
	GD-ID	4,843,004		4,843,004		4,843,004	4,843,004				4,843,004		4,843,004	
	GD-WA	9,741,240		9,741,240		9,741,240	9,741,240	9,741,240		9,741,240				
	GD-OR	6,529,793			6,529,793									
<b>Total Gas Distribution</b>		<b>21,178,636</b>		<b>14,648,843</b>	<b>6,529,793</b>	<b>14,584,244</b>	<b>64,599</b>	<b>14,648,843</b>	<b>9,741,240</b>	<b>44,141</b>	<b>9,785,381</b>	<b>4,843,004</b>	<b>20,458</b>	<b>4,863,462</b>
<b>General Plant</b>														
	ED-AN	2,763,880	2,763,880											
	ED-ID	216,314	216,314											
	ED-WA	1,087,765	1,087,765											
7,4	CD-AA	18,378,385	13,108,567	3,667,958	1,601,860		3,667,958	3,667,958		2,659,233	2,659,233		1,008,725	1,008,725
9,4	CD-AN	653,471	512,864	140,607			140,607	140,607		101,939	101,939		38,668	38,668
9	CD-ID	343,335	269,460	73,875			73,875	73,875				73,875		73,875
9	CD-WA	199,295	156,413	42,882			42,882	42,882	42,882		42,882			
8,4	GD-AA	278,541		193,959	84,582		193,959	193,959		140,618	140,618		53,341	53,341
4	GD-AN	35,791		35,791			35,791	35,791		25,948	25,948		9,843	9,843
	GD-ID	43,518		43,518			43,518	43,518				43,518		43,518
	GD-WA	210,679		210,679			210,679	210,679	210,679		210,679			
	GD-OR	194,632			194,632									
<b>Total General Plant</b>		<b>24,405,606</b>	<b>18,115,263</b>	<b>4,409,269</b>	<b>1,881,074</b>	<b>370,954</b>	<b>4,038,315</b>	<b>4,409,269</b>	<b>253,561</b>	<b>2,927,738</b>	<b>3,181,299</b>	<b>117,393</b>	<b>1,110,577</b>	<b>1,227,970</b>
<b>Total Depreciation Expense</b>		<b>129,574,919</b>	<b>101,286,980</b>	<b>19,750,262</b>	<b>8,537,677</b>	<b>14,955,198</b>	<b>4,795,064</b>	<b>19,750,262</b>	<b>9,994,801</b>	<b>3,460,952</b>	<b>13,455,753</b>	<b>4,960,397</b>	<b>1,334,112</b>	<b>6,294,509</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 1/24/2017 1:59 PM

RESULTS OF OPERATIONS		Report ID:	
<b>GAS-NORTH DEPRECIATION EXPENSE</b>		<b>G-DEPX-12A</b>	
For Twelve Months Ended November 30, 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	68.331%	31.669%



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12A</b>
For Twelve Months Ended November 30, 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	3,259	3,259											
<b>Total Distribution</b>		<b>27,412</b>	<b>27,412</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	598,885	427,160	119,526	52,199		119,526	119,526		86,655	86,655		32,871	32,871
9,4	CD-AN	9,729	7,635	2,094			2,094	2,094		1,518	1,518		576	576
	GD-ID	14,942		14,942			14,942	14,942				14,942		14,942
	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>656,486</b>	<b>434,795</b>	<b>161,424</b>	<b>60,267</b>	<b>39,804</b>	<b>121,620</b>	<b>161,424</b>	<b>24,862</b>	<b>88,173</b>	<b>113,035</b>	<b>14,942</b>	<b>33,447</b>	<b>48,389</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	19,741,353	14,080,717	3,939,980	1,720,656		3,939,980	3,939,980		2,856,446	2,856,446		1,083,534	1,083,534
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
	ED-AN	634,813	634,813											
	ED-ID	4,747	4,747											
	ED-WA	911,050	911,050											
8,4	GD-AA	317,961		221,409	96,552		221,409	221,409		160,519	160,519		60,890	60,890
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>21,637,687</b>	<b>15,653,116</b>	<b>4,167,363</b>	<b>1,817,208</b>	<b>4,003</b>	<b>4,163,360</b>	<b>4,167,363</b>	<b>3,018,394</b>	<b>3,018,394</b>	<b>3,018,394</b>	<b>4,003</b>	<b>1,144,966</b>	<b>1,148,969</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	22,197	15,832	4,430	1,935		4,430	4,430		3,212	3,212		1,218	1,218
4	ED-AN	43,980	43,980											
	GD-OR	0			0									
<b>Total General Plant- 390200, 396200</b>		<b>66,177</b>	<b>59,812</b>	<b>4,430</b>	<b>1,935</b>		<b>4,430</b>	<b>4,430</b>		<b>3,212</b>	<b>3,212</b>		<b>1,218</b>	<b>1,218</b>
<b>Total Amortization Expense</b>		<b>23,546,422</b>	<b>17,333,567</b>	<b>4,333,445</b>	<b>1,879,410</b>	<b>43,807</b>	<b>4,289,638</b>	<b>4,333,445</b>	<b>24,862</b>	<b>3,109,940</b>	<b>3,134,802</b>	<b>18,945</b>	<b>1,179,698</b>	<b>1,198,643</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 November 30, 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)	(292,300,271)	(292,300,271)											
	Hydro (ED-AN)	(137,124,952)	(137,124,952)											
	Other (ED-AN)	(105,842,916)	(105,842,916)											
<b>Total Electric Production</b>		<b>(535,268,139)</b>	<b>(535,268,139)</b>											
<b>Electric Transmission</b>														
	ED-AN	(205,769,029)	(205,769,029)											
<b>Total Electric Transmission</b>		<b>(205,769,029)</b>	<b>(205,769,029)</b>											
<b>Electric Distribution</b>														
	ED-AN	(50,745)	(50,745)											
	ED-ID	(182,944,852)	(182,944,852)											
	ED-WA	(293,552,155)	(293,552,155)											
<b>Total Electric Distribution</b>		<b>(476,547,752)</b>	<b>(476,547,752)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(14,345,147)	(14,345,147)		(14,345,147)	(14,345,147)		(10,136,281)	(10,136,281)		(4,208,866)	(4,208,866)		
	GD-OR	(800,152)		(800,152)										
<b>Total Gas Underground Storage</b>		<b>(15,145,299)</b>	<b>(14,345,147)</b>	<b>(800,152)</b>		<b>(14,345,147)</b>	<b>(14,345,147)</b>		<b>(10,136,281)</b>	<b>(10,136,281)</b>		<b>(4,208,866)</b>	<b>(4,208,866)</b>	
<b>Gas Distribution</b>														
6	GD-AN	(1,600,064)	(1,600,064)			(1,600,064)	(1,600,064)		(1,093,340)	(1,093,340)		(506,724)	(506,724)	
	GD-ID	(65,541,018)	(65,541,018)		(65,541,018)	(65,541,018)					(65,541,018)		(65,541,018)	
	GD-WA	(127,383,355)	(127,383,355)		(127,383,355)	(127,383,355)		(127,383,355)		(127,383,355)				
	GD-OR	(99,762,694)		(99,762,694)										
<b>Total Gas Distribution</b>		<b>(294,287,131)</b>	<b>(194,524,437)</b>	<b>(99,762,694)</b>	<b>(192,924,373)</b>	<b>(1,600,064)</b>	<b>(194,524,437)</b>	<b>(127,383,355)</b>	<b>(1,093,340)</b>	<b>(128,476,695)</b>	<b>(65,541,018)</b>	<b>(506,724)</b>	<b>(66,047,742)</b>	
<b>General Plant</b>														
	ED-AN	(42,891,006)	(42,891,006)											
	ED-ID	(8,385,986)	(8,385,986)											
	ED-WA	(18,746,610)	(18,746,610)											
7,4	CD-AA	(47,129,532)	(33,615,610)	(9,406,112)	(4,107,810)	(9,406,112)	(9,406,112)		(6,819,337)	(6,819,337)		(2,586,775)	(2,586,775)	
9,4	CD-AN	(11,163,542)	(8,761,483)	(2,402,059)		(2,402,059)	(2,402,059)		(1,741,469)	(1,741,469)		(660,590)	(660,590)	
9	CD-ID	(5,609,809)	(4,402,746)	(1,207,063)		(1,207,063)	(1,207,063)				(1,207,063)		(1,207,063)	
9	CD-WA	(3,057,272)	(2,399,439)	(657,833)		(657,833)	(657,833)	(657,833)		(657,833)				
8,4	GD-AA	(2,005,471)		(1,396,490)	(608,981)	(1,396,490)	(1,396,490)		(1,012,441)	(1,012,441)		(384,049)	(384,049)	
4	GD-AN	(2,292,313)		(2,292,313)		(2,292,313)	(2,292,313)		(1,661,904)	(1,661,904)		(630,409)	(630,409)	
	GD-ID	(1,464,010)		(1,464,010)		(1,464,010)	(1,464,010)				(1,464,010)		(1,464,010)	
	GD-WA	(5,333,141)		(5,333,141)		(5,333,141)	(5,333,141)	(5,333,141)		(5,333,141)				
	GD-OR	(4,461,509)		(4,461,509)										
<b>Total General Plant</b>		<b>(152,540,201)</b>	<b>(119,202,880)</b>	<b>(24,159,021)</b>	<b>(9,178,300)</b>	<b>(8,662,047)</b>	<b>(15,496,974)</b>	<b>(24,159,021)</b>	<b>(5,990,974)</b>	<b>(11,235,151)</b>	<b>(17,226,125)</b>	<b>(2,671,073)</b>	<b>(4,261,823)</b>	<b>(6,932,896)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,679,557,551)</b>	<b>(1,336,787,800)</b>	<b>(233,028,605)</b>	<b>(109,741,146)</b>	<b>(201,586,420)</b>	<b>(31,442,185)</b>	<b>(233,028,605)</b>	<b>(133,374,329)</b>	<b>(22,464,772)</b>	<b>(155,839,101)</b>	<b>(68,212,091)</b>	<b>(8,977,413)</b>	<b>(77,189,504)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months Ended November 30, 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	68.331%	31.669%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12A</b>
For Twelve Months Ended November 30, 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	(9,605,621)	(9,605,621)												
Misc Intangible Plt (303000)	ED-AN	(1,233,046)	(1,233,046)												
<b>Total Production/Transmission</b>		<b>(10,838,667)</b>	<b>(10,838,667)</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	(155,299)	(155,299)												
Misc Intangible Plt (303000)	ED-WA	(32,090)	(32,090)												
<b>Total Distribution</b>		<b>(187,389)</b>	<b>(187,389)</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	(1,560,879)	(1,113,313)	(311,520)	(136,046)		(311,520)	(311,520)		(225,849)	(225,849)		(85,671)	(85,671)	
9,4	CD-AN	(81,364)	(63,857)	(17,507)			(17,507)	(17,507)		(12,692)	(12,692)		(4,815)	(4,815)	
	GD-ID	(62,731)		(62,731)			(62,731)	(62,731)				(62,731)		(62,731)	
	GD-WA	(151,925)		(151,925)			(151,925)	(151,925)	(151,925)		(151,925)				
	GD-OR	(78,218)			(78,218)										
<b>Total General Plant - 303000</b>		<b>(1,935,117)</b>	<b>(1,177,170)</b>	<b>(543,683)</b>	<b>(214,264)</b>		<b>(214,656)</b>	<b>(329,027)</b>	<b>(543,683)</b>	<b>(151,925)</b>	<b>(238,541)</b>	<b>(390,466)</b>	<b>(62,731)</b>	<b>(90,486)</b>	<b>(153,217)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	(38,843,133)	(27,705,253)	(7,752,312)	(3,385,568)		(7,752,312)	(7,752,312)		(5,620,349)	(5,620,349)		(2,131,963)	(2,131,963)	
9,4	CD-AN	(29,243)	(22,951)	(6,292)			(6,292)	(6,292)		(4,562)	(4,562)		(1,730)	(1,730)	
9	CD-ID	(42,109)	(33,048)	(9,061)			(9,061)	(9,061)				(9,061)		(9,061)	
	ED-AN	(992,854)	(992,854)												
	ED-ID	(19,964)	(19,964)												
	ED-WA	(2,689,534)	(2,689,534)												
8,4	GD-AA	(1,027,633)		(715,582)	(312,051)		(715,582)	(715,582)		(518,790)	(518,790)		(196,792)	(196,792)	
4	GD-AN	(480)		(480)			(480)	(480)		(348)	(348)		(132)	(132)	
	GD-OR	(51)			(51)										
<b>Total Miscellaneous IT Intangible Plant - 3031X</b>		<b>(43,645,001)</b>	<b>(31,463,604)</b>	<b>(8,483,727)</b>	<b>(3,697,670)</b>		<b>(9,061)</b>	<b>(8,474,666)</b>	<b>(8,483,727)</b>		<b>(6,144,049)</b>	<b>(6,144,049)</b>	<b>(9,061)</b>	<b>(2,330,617)</b>	<b>(2,339,678)</b>
<b>Gas Underground Storage</b>															
1	GD-AN	(240,181)		(240,181)			(240,181)	(240,181)		(169,712)	(169,712)		(70,469)	(70,469)	
<b>Total Gas Underground Storage</b>		<b>(240,181)</b>		<b>(240,181)</b>			<b>(240,181)</b>	<b>(240,181)</b>		<b>(169,712)</b>	<b>(169,712)</b>		<b>(70,469)</b>	<b>(70,469)</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	(254,625)	(181,614)	(50,818)	(22,193)		(50,818)	(50,818)		(36,843)	(36,843)		(13,975)	(13,975)	
9	CD-ID	(4,537)	(3,561)	(976)			(976)	(976)				(976)		(976)	
9	CD-WA	(7,677)	(6,025)	(1,652)			(1,652)	(1,652)	(1,652)		(1,652)				
4	ED-AN	(88,002)	(88,002)												
	ED-WA	(106,067)	(106,067)												
	GD-WA	(1,475)		(1,475)			(1,475)	(1,475)	(1,475)		(1,475)				
	GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>		<b>(462,383)</b>	<b>(385,269)</b>	<b>(54,921)</b>	<b>(22,193)</b>		<b>(4,103)</b>	<b>(50,818)</b>	<b>(54,921)</b>	<b>(3,127)</b>	<b>(36,843)</b>	<b>(39,970)</b>	<b>(976)</b>	<b>(13,975)</b>	<b>(14,951)</b>
<b>Total Accumulated Amortization</b>		<b>(57,308,738)</b>	<b>(44,052,099)</b>	<b>(9,322,512)</b>	<b>(3,934,127)</b>		<b>(227,820)</b>	<b>(9,094,692)</b>	<b>(9,322,512)</b>	<b>(155,052)</b>	<b>(6,589,145)</b>	<b>(6,744,197)</b>	<b>(72,768)</b>	<b>(2,505,547)</b>	<b>(2,578,315)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:	
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-12A</b>	
For Twelve Months Ended November 30, 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 November 30, 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	482,331	0	0	0	0	482,331	0	0	0	482,331	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	10,135,570	0	0	7,229,297	7,229,297	0	0	2,022,857	2,022,857	0	883,416	883,416	0	
9		CD-WA / ID / AN	1,615,181	690,355	343,147	234,140	1,267,642	189,269	94,078	64,192	347,539	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>13,480,290</b>	<b>703,966</b>	<b>705,426</b>	<b>7,486,211</b>	<b>8,895,603</b>	<b>671,600</b>	<b>94,078</b>	<b>2,087,049</b>	<b>2,852,727</b>	<b>848,544</b>	<b>883,416</b>	<b>1,731,960</b>		
	390XXX	Structures & Improvements														
99		ED-WA / ID / AN	7,654,998	1,052,423	2,157,137	4,445,438	7,654,998	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,238,321	0	0	0	0	2,238,321	0	0	0	2,238,321	0	0	0	0
99		GD-OR / AS	3,603,421	0	0	0	0	0	0	0	0	3,603,421	0	0	3,603,421	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	96,334,217	0	0	68,711,344	68,711,344	0	0	19,226,383	19,226,383	0	8,396,490	8,396,490	0	
9		CD-WA / ID / AN	23,799,436	5,556,387	5,140,811	7,981,314	18,678,512	1,523,346	1,409,411	2,188,167	5,120,924	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>133,630,393</b>	<b>6,608,810</b>	<b>7,297,948</b>	<b>81,138,096</b>	<b>95,044,854</b>	<b>3,761,667</b>	<b>1,409,411</b>	<b>21,414,550</b>	<b>26,585,628</b>	<b>3,603,421</b>	<b>8,396,490</b>	<b>11,999,911</b>		
	391XXX	Office Furniture & Equipment														
99		ED-WA / ID / AN	8,945,522	3,082,225	9,156	5,854,141	8,945,522	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	621,683	0	0	0	0	0	0	432,903	432,903	0	188,780	188,780	0	
7		CD-AA	61,755,135	0	0	44,047,467	44,047,467	0	0	12,325,090	12,325,090	0	5,382,578	5,382,578	0	
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	0	
		<b>TOTAL ACCOUNT</b>	<b>71,548,709</b>	<b>3,112,491</b>	<b>75,941</b>	<b>49,976,999</b>	<b>53,165,431</b>	<b>8,298</b>	<b>18,310</b>	<b>12,785,312</b>	<b>12,811,920</b>	<b>0</b>	<b>5,571,358</b>	<b>5,571,358</b>		
	392XXX	Transportation Equipment														
99		ED-WA / ID / AN	36,114,078	17,324,711	6,569,865	12,219,502	36,114,078	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	10,831,980	0	0	0	0	6,969,726	2,302,785	1,559,469	10,831,980	0	0	0	0	
99		GD-OR / AS	3,814,617	0	0	0	0	0	0	0	0	3,814,617	0	0	3,814,617	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	592,867	0	0	422,869	422,869	0	0	118,324	118,324	0	51,674	51,674	0	
9		CD-WA / ID / AN	5,839,990	1,800,202	866,372	1,916,825	4,583,399	493,546	237,526	525,519	1,256,591	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>57,193,532</b>	<b>19,124,913</b>	<b>7,436,237</b>	<b>14,559,196</b>	<b>41,120,346</b>	<b>7,463,272</b>	<b>2,540,311</b>	<b>2,203,312</b>	<b>12,206,895</b>	<b>3,814,617</b>	<b>51,674</b>	<b>3,866,291</b>		

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended November 30, 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	
99		GD-WA / ID / AN	85,730	0	0	0	0	85,730	0	0	85,730	0	0	
99		GD-OR / AS	57,227	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	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	3,801,118	105,819	125,197	2,752,216	2,983,232	29,011	34,324	754,551	817,886	0	0	
		TOTAL ACCOUNT	4,344,581	116,558	139,942	3,127,238	3,383,738	114,741	34,324	754,551	903,616	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,643,575	894,397	270,488	2,478,690	3,643,575	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,650,290	0	0	0	0	1,941,661	353,438	355,191	2,650,290	0	0	
99		GD-OR / AS	960,700	0	0	0	0	0	0	0	960,700	0	960,700	
8		GD-AA	2,911,514	0	0	0	0	0	0	2,027,404	2,027,404	884,110	884,110	
7		CD-AA	12,086,161	0	0	8,620,575	8,620,575	0	0	2,412,156	2,412,156	0	1,053,430	
9		CD-WA / ID / AN	1,219,550	17,506	762,928	176,705	957,139	4,800	209,165	48,446	262,411	0	0	
		TOTAL ACCOUNT	23,471,790	911,903	1,033,416	11,275,970	13,221,289	1,946,461	562,603	4,843,197	7,352,261	960,700	1,937,540	2,898,240
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	48,908	0	0	48,908	48,908	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	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	
		TOTAL ACCOUNT	48,908	0	0	48,908	48,908	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	573,969	214,619	31,691	327,659	573,969	0	0	0	0	0	0	
99		GD-WA / ID / AN	142,044	0	0	0	0	15,824	5,161	121,059	142,044	0	0	
99		GD-OR / AS	49,260	0	0	0	0	0	0	0	49,260	0	49,260	
8		GD-AA	224,523	0	0	0	0	0	0	156,344	156,344	68,179	68,179	
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0	31,000	
9		CD-WA / ID / AN	41,424	1,920	613	29,978	32,511	526	168	8,219	8,913	0	0	
		TOTAL ACCOUNT	1,386,883	216,539	32,304	611,317	860,160	16,350	5,329	356,605	378,284	49,260	99,179	148,439

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended November 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,006,973	15,112,527	9,902,581	7,991,865	33,006,973	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,687,196	0	0	0	0	2,883,494	973,208	830,494	4,687,196	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	1,536,778	254,350	311,589	640,170	1,206,109	69,733	85,426	175,510	330,669	0	0	
		<b>TOTAL ACCOUNT</b>	<b>39,803,260</b>	<b>15,366,877</b>	<b>10,214,170</b>	<b>9,008,978</b>	<b>34,590,025</b>	<b>2,953,227</b>	<b>1,058,634</b>	<b>1,111,478</b>	<b>5,123,339</b>	<b>43,834</b>	<b>46,062</b>	<b>89,896</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	62,252,385	12,157,320	5,770,195	44,324,870	62,252,385	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,216,895	0	0	0	0	692,321	524,574	0	1,216,895	0	0	
99		GD-OR / AS	1,225,961	0	0	0	0	0	0	0	0	1,225,961	0	
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	
7		CD-AA	36,410,418	0	0	25,970,095	25,970,095	0	0	7,266,791	7,266,791	0	3,173,532	
9		CD-WA / ID / AN	11,949,172	967,879	3,169,573	5,240,617	9,378,069	265,355	868,974	1,436,774	2,571,103	0	0	
		<b>TOTAL ACCOUNT</b>	<b>114,047,763</b>	<b>13,125,199</b>	<b>8,939,768</b>	<b>75,535,582</b>	<b>97,600,549</b>	<b>957,676</b>	<b>1,393,548</b>	<b>9,394,983</b>	<b>11,746,207</b>	<b>1,225,961</b>	<b>3,475,046</b>	<b>4,701,007</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	96,661	0	1,437	95,224	96,661	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	419,938	0	0	299,525	299,525	0	0	83,811	83,811	0	36,602	
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>528,944</b>	<b>3,913</b>	<b>1,437</b>	<b>398,667</b>	<b>404,017</b>	<b>1,073</b>	<b>0</b>	<b>84,885</b>	<b>85,958</b>	<b>2,367</b>	<b>36,602</b>	<b>38,969</b>
		<b>TOTAL GENERAL PLANT</b>	<b>459,485,053</b>	<b>59,291,169</b>	<b>35,876,589</b>	<b>253,167,162</b>	<b>348,334,920</b>	<b>17,894,365</b>	<b>7,116,548</b>	<b>55,035,922</b>	<b>80,046,835</b>	<b>10,605,931</b>	<b>20,497,367</b>	<b>31,103,298</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 November 30, 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	10,482,897	175,966	0	10,306,931	10,482,897	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	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	8,983,256	0	0	6,407,397	6,407,397	0	0	1,792,878	1,792,878	0	782,981	
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>22,271,603</b>	<b>175,966</b>	<b>0</b>	<b>16,866,631</b>	<b>17,042,597</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,834,633</b>	<b>3,636,832</b>	<b>809,193</b>	<b>782,981</b>	<b>1,592,174</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,886,310	4,708,719	23,524	3,154,067	7,886,310	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	1,633,784	0	0	0	0	0	0	1,137,669	1,137,669	0	496,115	
7		CD-AA	67,083,241	0	0	47,847,793	47,847,793	0	0	13,388,473	13,388,473	0	5,846,975	
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>76,746,200</b>	<b>4,708,719</b>	<b>98,619</b>	<b>51,038,890</b>	<b>55,846,228</b>	<b>0</b>	<b>20,588</b>	<b>14,536,294</b>	<b>14,556,882</b>	<b>0</b>	<b>6,343,090</b>	<b>6,343,090</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	480	0	0	0	0	0	0	480	480	0	0	
99		GD-OR / AS	51	0	0	0	0	0	0	0	0	51	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,965,929	0	0	4,255,259	4,255,259	0	0	1,190,680	1,190,680	0	519,990	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,966,460</b>	<b>0</b>	<b>0</b>	<b>4,255,259</b>	<b>4,255,259</b>	<b>0</b>	<b>0</b>	<b>1,191,160</b>	<b>1,191,160</b>	<b>51</b>	<b>519,990</b>	<b>520,041</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	87,030,796	0	0	62,075,586	62,075,586	0	0	17,369,606	17,369,606	0	7,585,604	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>87,030,796</b>	<b>0</b>	<b>0</b>	<b>62,075,586</b>	<b>62,075,586</b>	<b>0</b>	<b>0</b>	<b>17,369,606</b>	<b>17,369,606</b>	<b>0</b>	<b>7,585,604</b>	<b>7,585,604</b>
		<b>TOTAL</b>	<b>192,015,059</b>	<b>4,884,685</b>	<b>98,619</b>	<b>134,236,366</b>	<b>139,219,670</b>	<b>1,022,594</b>	<b>800,193</b>	<b>34,931,693</b>	<b>36,754,480</b>	<b>809,244</b>	<b>15,231,665</b>	<b>16,040,909</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 November 30, 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	(66,083,545)	(47,134,749)	(13,188,954)	(5,759,842)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(647,911)	(508,500)	(139,411)	0
7	283750	CD-AA	(1,729,150)	(1,233,333)	(345,104)	(150,713)
Total			<u>(68,460,606)</u>	<u>(48,876,582)</u>	<u>(13,673,469)</u>	<u>(5,910,555)</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 November 30, 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		2,772,690		2,772,690					2,772,690
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			388	388					388
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(1,566)	(1,566)					(1,566)
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	79,839,948	35,716,973		115,556,921	64,018,743	29,945,006	15,821,205	5,771,967	
<b>TOTAL</b>		<b>79,839,948</b>	<b>35,716,973</b>	<b>2,771,519</b>	<b>118,328,440</b>	<b>64,018,743</b>	<b>29,945,006</b>	<b>15,821,205</b>	<b>5,771,967</b>	<b>2,771,519</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						