

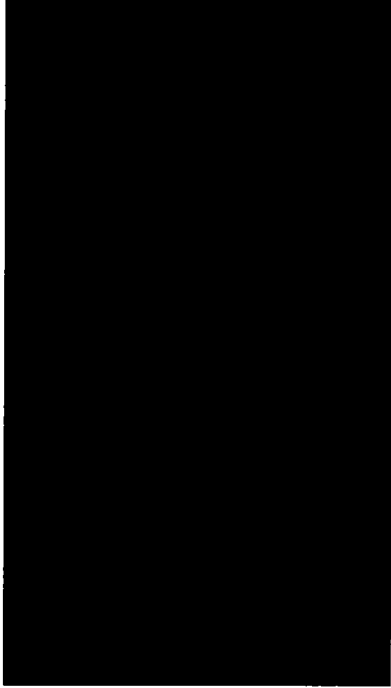
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STATE OF WASH.
UTIL. AND TRANS.
COMMISSION

AVISTA UTILITIES

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

System Washington Idaho



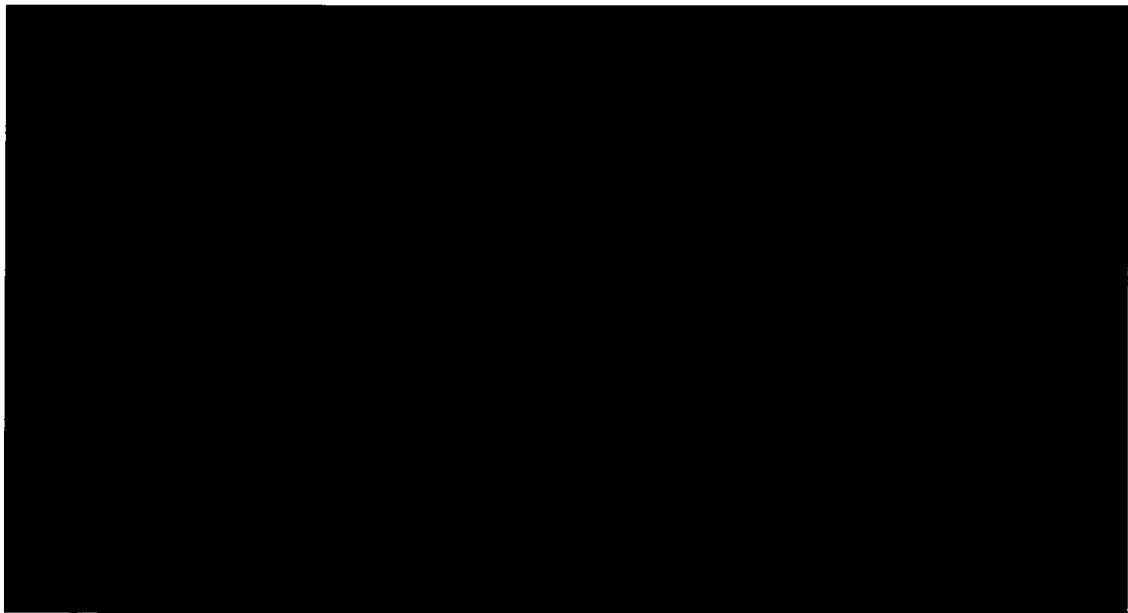
G-OPS Gas Net Operating Income (Loss)
Adjustments
Adjusted Gas Net Operating Income (Loss)
G-APL Gas Net Adjusted Rate Base
RATE OF RETURN

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

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

System Washington Idaho



1	Input	System Contract Demand	01-01-2011 thru 12-31-2013
2	Input	Number of Customers Percent	10-01-2015 thru 10-31-2015
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2014 thru 10-31-2015
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percent	01-01-2014 thru 12-31-2014
		Direct Labor Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total Percent	
		Total Number of Customers Percent	
		Total Direct Plant Percent	
4		Total Four Factor Allocators Percent	
6	Input	Actual Therms Purchased Percent	11-01-2014 thru 10-31-2015

RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Twelve Months Ended October 31, 2015 Ending Balance Basis	Report ID: G-ALL-12E
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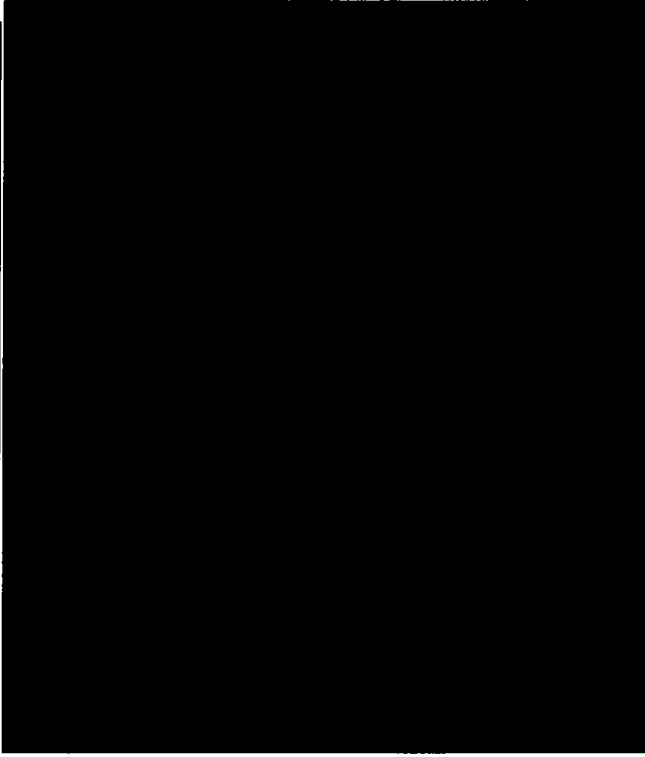
Input	Elec/Gas North/Oregon 4-Factor	Gas North	Electric	Gas North	Oregon Gas
Direct O & M Accts 500 - 894					
Direct O & M Accts 901 - 935					
Direct O & M Accts 901 - 905 Utility 9 Only					
Adjustments					
Total					
Percentage					
Direct Labor Accts 500 - 894					
Direct Labor Accts 901 - 935					
Direct Labor Accts 901 - 905 Utility 9 Only					
Total					
Percentage					
Number of Customers at					
Percentage					
Net Direct Plant					
Percentage					
Total Percentages					
Average (CD AA)					



RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Twelve Months Ended October 31, 2015 Ending Balance Basis	Report ID: G-ALL-12E
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01-01-2014 thru 12-31-2014

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



RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended October 31, 2015
Ending Balance Basis

	Input	Elec/Gas North 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 580 - 894					
		Direct O & M Accts 901 - 935					
		Adjustments					
		Total					
		Percentage					
		Direct Labor Accts 580 - 894					
		Direct Labor Accts 901 - 935					
		Total					
		Percentage					
		Number of Customers at					
		Percentage					
		Net Direct Plant					
		Percentage					
		Total Percentages					
		Average (CD AN/ID/WA)					
9							
		Gas North/Oregon JP Factor %	01-01-2014 thru 12-31-2014				
JP							
		Actual Annual Throughput	01-01-2014 thru 12-31-2014				
10		Percent					
		Book Depreciation	11-01-2014 thru 10-31-2015				
11		Percent					
		Net Gas Plant (before DFIT)	10-01-2015 thru 10-31-2015				
12		Percent					
	G-PLT	Net Gas General Plant	10-01-2015 thru 10-31-2015				
13		Percent					
		Net Allocated Schedule M's	11-01-2014 thru 10-31-2015				
14		Percent					

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

99	Input	Not Allocated	
16	Input	JP Factor	**** The following is obsolete as of 201412 and will not be printed. ***
		Percent	01-01-2014 thru 12-31-2014
			**** The following is obsolete as of 201111 and will not be printed. ***
			Situs Plant by Functional Group:
			(Used to functionalize R&P Property Tax on
			Report G-OTX)
	G-PLT	Underground Storage	
	Input	Distribution	
	Input	General	
		TOTAL	



AVISTA UTILITIES

Report ID:
G-OPS-12E

GAS OPERATING STATEMENT
For Twelve Months Ended October 31, 2015
Ending Balance Basis

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

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

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

AVISTA UTILITIES

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

TOTAL UNDERGROUND STORAGE EXPENSES



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

AVISTA UTILITIES

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:										
OPERATION										
3	870000									
3	871000									
3	874000									
3	875000									
3	876000									
3	877000									
3	878000									
3	879000									
3	880000									
3	881000									
MAINTENANCE										
3	885000									
3	887000									
3	889000									
3	890000									
3	891000									
3	892000									
3	893000									
3	894000									
TOTAL DISTRIBUTION OPERATING EXP										
G-DEPX	Depreciation Expense-Distribution									
G-OTX	Taxes Other Than FIT									
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES										
TOTAL DISTRIBUTION EXPENSES										

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

AVISTA UTILITIES

Report ID:
G-OPS-12E

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision									
2	902000	Meter Reading Expenses									
G-903	903XXX	Customer Records & Collection Expenses									
2	904000	Uncollectible Accounts									
2	905000	Misc Customer Accounts									
TOTAL CUSTOMER ACCOUNTS EXPENSE											
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses									
2	909000	Advertising									
2	910000	Misc Customer Service & Info Exp									
TOTAL CUSTOMER SERVICE & INFO EXP											
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses									
2	913000	Advertising									
2	916000	Miscellaneous Sales Expenses									
TOTAL SALES EXPENSES											

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended October 31, 2015		
Ending Balance 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									
4	921000									
	Office Supplies & Expenses									
4	922000									
	Admin. Expenses Transferred - Credit									
4	923000									
	Outside Services Employed									
4	924000									
	Property Insurance Premium									
4	925XXX									
	Injuries and Damages									
4	926XXX									
	Employee Pensions and Benefits									
4	928000									
	Regulatory Commission Expenses									
4	930000									
	Miscellaneous General Expenses									
4	931000									
	Rents									
4	935000									
	Maintenance of General Plant									
	TOTAL ADMIN & GEN OPERATING EXP									
G-DEPX										
	Depreciation Expense-General Plant									
G-AMTX	Amortization Expense - General Plant - 303000									
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3									
G-AMTX	Amortization Expense-General Plant - 390200, 391									
99	407025									
	WA GRC Jackson Prairie O&M Deferral									
99	407229									
	Idaho Earnings Test Amortization									
99	407335									
	DSIT Amortization - ID									
99	407425									
	WA GRC Jackson Prairie Deferral									
99	407468									
	Project Compass Deferral - ID									
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES									
TOTAL ADMIN & GENERAL EXPENSES										
TOTAL EXPENSES BEFORE FIT										
NET OPERATING INCOME (LOSS) BEFORE FIT										
FEDERAL INCOME TAX										
G-FIT	DEFERRED FEDERAL INCOME TAX									
G-FIT	AMORTIZED INVESTMENT TAX CREDIT									
G-FIT	GAS NET OPERATING INCOME (LOSS)									

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

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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



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

AVISTA UTILITIES

Report ID:
G-495-12E

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

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

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Report ID:
G-804-12E

ALLOCATION OF PURCHASED GAS COSTS
For Twelve Months Ended October 31, 2015

Ending Balance Basis

Ref/Basis: Account Description

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ALLOCATION OF ACCOUNT 903		G-903-12E
For Twelve Months Ended October 31, 2015		
Ending Balance Basis		
Ref/Basi:Account	Description	

AVISTA UTILITIES

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

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

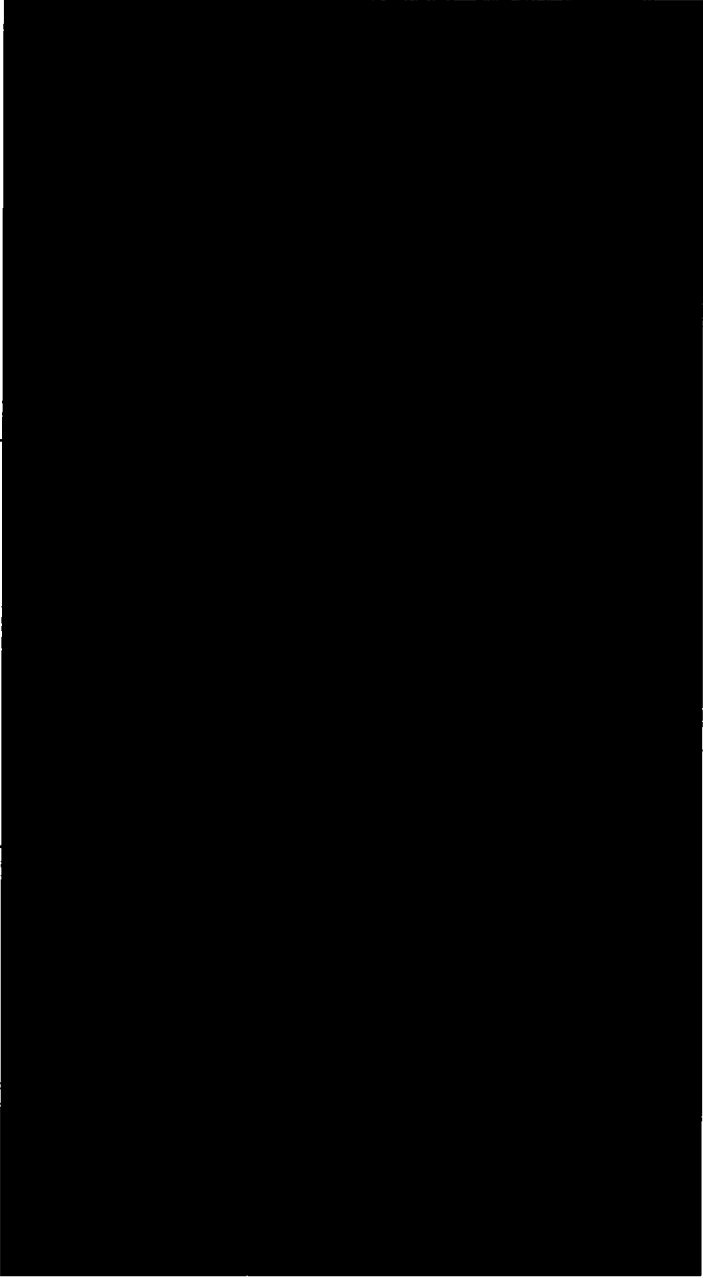
ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

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



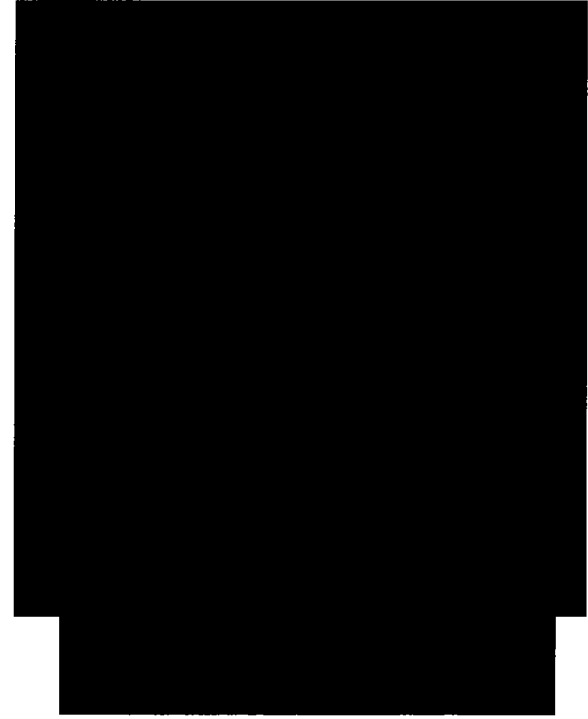
2 908000 Customer Assistance Expense
 99 908600 Public Purpose Tariff Rider Expense Offset
 99 908610 Limited Income Tax Refund Program
 99 908690 Schedule 91 Amortization included in Unbill
 99 908990 DSM Amortization
 Total Account 908

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

AVISTA UTILITIES

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

Ref/Basis	Description	System	Washington	Idaho
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Debt

1 Capital Structure - Debt Ratio

2 Cost of Debt

Total Cost of Debt

Total Weighted Cost

G-APL Net Rate Base

Interest Deduction for FIT Calculation

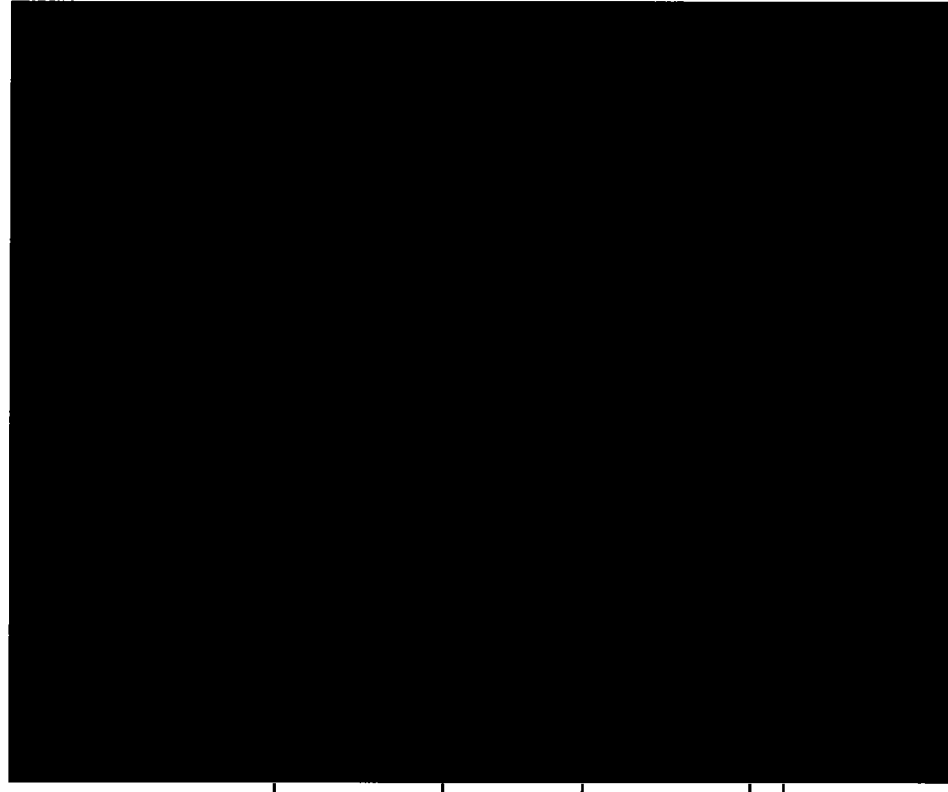
1 AMA Actual Debt Ratio

2 AMA Actual Debt Cost

AVISTA UTILITIES

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

System Washington Idaho



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

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
 For Twelve Months Ended October 31, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-SCM-12E

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

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

TOTAL SCHEDULE M ADJUSTMENTS

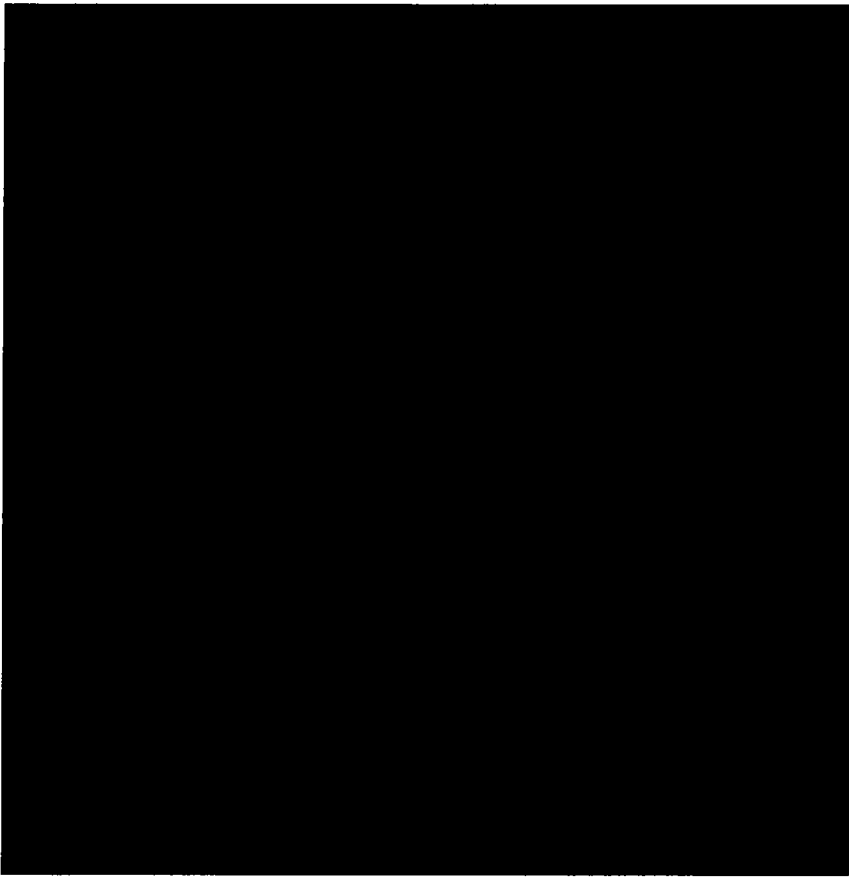
ALLOCATION RATIOS:

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

AVISTA UTILITIES

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

Ref/Basis Account Description System Washington Idaho



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

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

Total Deferred Federal Income Tax Expense

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Report ID:
G-OTX-12E

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

1 408190 UNDERGROUND STORAGE
 R&P Property Tax - Storage
 TOTAL UNDERGROUND STORAGE TAX

99 408110 DISTRIBUTION
 State Excise Tax
 99 408120 Municipal Occupation & License Tax
 99 408130 Excise Tax
 99 408160 Miscellaneous State or Local Tax
 99 408170 R&P Property Tax - Distribution
 99 409100 State Income Tax
 TOTAL DISTRIBUTION TAX

TOTAL TAXES OTHER THAN FIT

ALLOCATION RATIOS:
 G-ALL 1 System Contract Demand

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12E
For Twelve Months Ended October 31, 2015		
Ending Balance Basis		

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

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

RESULTS OF OPERATIONS Report ID:
GAS UTILITY PLANT **G-PLT-12E**
 For Twelve Months Ended October 31, 2015
 Ending Balance Basis

AVISTA UTILITIES

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

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

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

AVISTA UTILITIES

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

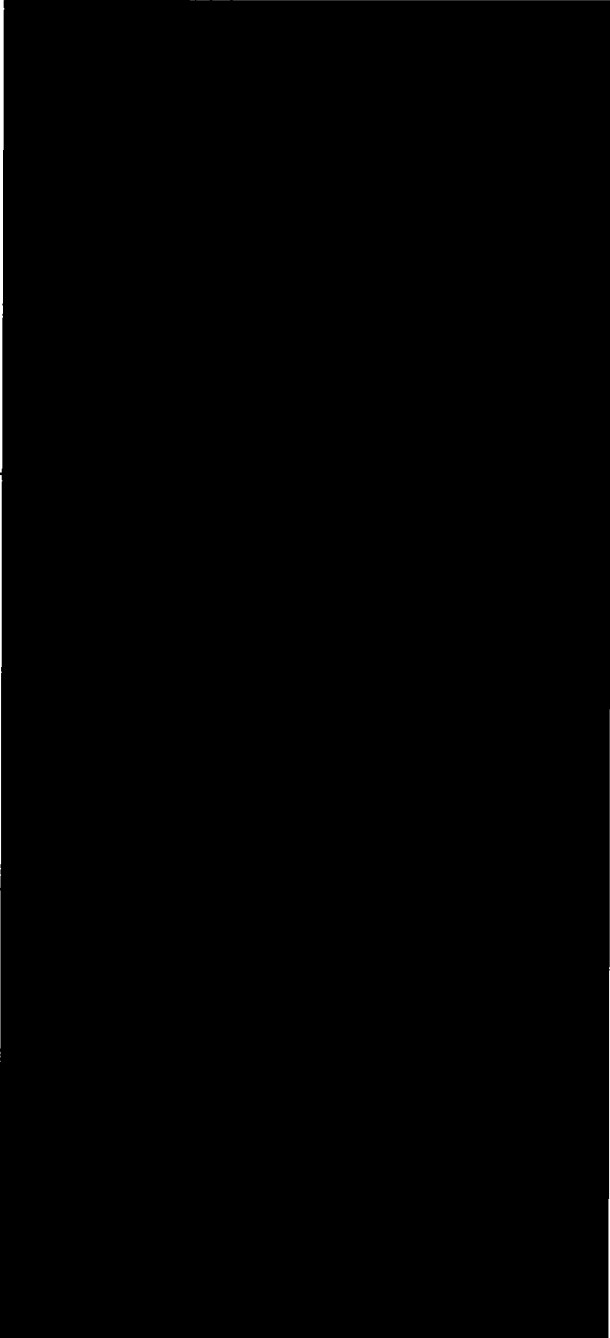
Direct Allocated Total Direct Allocated Total Direct Allocated Total

G-PLT	NET GAS PLANT IN SERVICE							
	OTHER ADJUSTMENTS:							
4	253850 Gain on Sale of General Office Bldg							
4	190850 DFIT - Gain on Sale of General Office Bid							
1	117100 Gas Stored - Recoverable Base Gas							
1	164100 Gas Inventory--Jackson Prairie							
4	252000 Customer Advances							
99	235199 Customer Deposits							
C-WKC	Working Capital							
99	186710 DSM Programs							
	TOTAL OTHER ADJUSTMENTS							

NET RATE BASE

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand
G-ALL	4	Jurisdictional 4-Factor Ratio
G-ALL	99	Not Allocated



AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

Assigned or Assigned or Assigned or

Ref/Basis	Assigned or	Assigned or	Assigned or
Electric Production			
Steam (ED-A)			
Hydro (ED-A)			
Other (ED-A)			
Total Electric Production			
Electric Transmission			
ED-AN			
Total Electric Transmission			
Electric Distribution			
ED-AN			
ED-ID			
ED-WA			
Total Electric Distribution			
Gas Underground Storage			
1 GD-AN			
GD-OR			
Total Gas Underground Storage			
Gas Distribution			
6 GD-AN			
GD-ID			
GD-WA			
GD-OR			
Total Gas Distribution			
General Plant			
ED-AN			
ED-ID			
ED-WA			
7,4 CD-AA			
9,4 CD-AN			
9 CD-ID			
9 CD-WA			
8,4 GD-AA			
4 GD-AN			
GD-ID			
GD-WA			
GD-OR			
Total General Plant			
Total Depreciation Expense			

Allocation Ratios:

Service -

Electric

Gas-North

Gas-South

Jurisdiction -
Page 1 of 2

Washington

AVISTA UTILITIES

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

Report ID:
G-DEPX-12E

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

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****	***** WASHINGTON *****	***** IDAHO *****	Total
	Total				Direct	Allocated	Direct	Allocated
Production/Transmission								
Franchises (302000)	ED-AN							
Misc Intangible Plt (303000)	ED-AN							
Total Production/Transmission								
Distribution								
Franchises (302000)	ED-WA							
Misc Intangible Plt (303000)	ED-WA							
Total Distribution								
General Plant - 3030000								
7,4	CD-AA							
9,4	CD-AN							
	GD-ID							
	GD-WA							
	GD-OR							
Total General Plant - 3030000								
Miscellaneous IT Intangible Plant - 3031XX								
7,4	CD-AA							
9,4	CD-AN							
9,4	CD-ID							
	ED-AN							
	ED-ID							
	ED-WA							
8,4	GD-AA							
4	GD-AN							
	GD-OR							
Total Miscellaneous IT Intangible Plant - 3031X								
Gas Underground Storage								
1	GD-AN							
Total Gas Underground Storage								
General Plant - 390200, 396200								
7,4	CD-AA							
4	ED-AN							
	GD-OR							
Total General Plant- 390200, 396200								
Total Amortization Expense								
Allocation Ratios:								
Service -								
7	Elec/Gas North/Oregon 4-Factor							
8	Gas North/Oregon 4-Factor							
9	Elec/Gas North 4-Factor							

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

AVISTA UTILITIES

Report ID:
G-ADEP-12E

System Assigned or Allocated Assigned or Allocated Assigned or Allocated ***** IDAHO *****
 ***** WASHINGTON *****
 ***** GAS-NORTH *****

Ref/Basis	System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated
Electric Production				
	Steam (ED-AN)			
	Hydro (ED-AN)			
	Other (ED-AN)			
Total Electric Production				
Electric Transmission				
	ED-AN			
Total Electric Transmission				
Electric Distribution				
	ED-AN			
	ED-ID			
	ED-WA			
Total Electric Distribution				
Gas Underground Storage				
	GD-AN			
	GD-OR			
Total Gas Underground Storage				
Gas Distribution				
	GD-AN			
	GD-ID			
	GD-WA			
	GD-OR			
Total Gas Distribution				
General Plant				
	ED-AN			
	ED-ID			
	ED-WA			
	CD-AA			
	CD-AN			
	CD-ID			
	CD-WA			
	GD-AA			
	GD-AN			
	GD-ID			
	GD-WA			
	GD-OR			
Total General Plant				
Total Accumulated Depreciation				

Allocation Ratios:
 Service -

Electric Gas-North Gas-South
 Jurisdiction -
 Page 1 of 2

Washington

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: G-ADEP-12E
GAS-NORTH ACCUMULATED DEPRECIATION	
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

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



AVISTA UTILITIES

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

Assigned or Allocated Assigned or Allocated Assigned or Allocated ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated
Production/Transmission				
Franchises (302000)	E			
Misc Intangible Pit (303000)	E			
Total Production/Transmission				
Distribution				
Franchises (302000)	E			
Misc Intangible Pit (303000)	E			
Total Distribution				
General Plant - 303000	C			
7,4	C			
9,4	G			
	G			
	G			
Total General Plant - 303000				
Miscellaneous IT Intangible Plant - 3031				
7,4	C			
9,4	C			
9	C			
	E			
	E			
	E			
	E			
	G			
	G			
Total Miscellaneous IT Intangible Plant				
Gas Underground Storage				
1	G			
Total Gas Underground Storage				
General Plant - 390200, 396200	C			
7,4	C			
9	C			
9	C			
4	E			
	E			
	G			
	G			
Total General Plant - 390200, 396200				
Total Accumulated Amortization				

Allocation Ratios:

Service -

Electric

Gas-North

Gas-South

Jurisdiction -

Washington

Idaho

AVISTA UTILITIES

Report ID:
G-AAAMT-12E

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

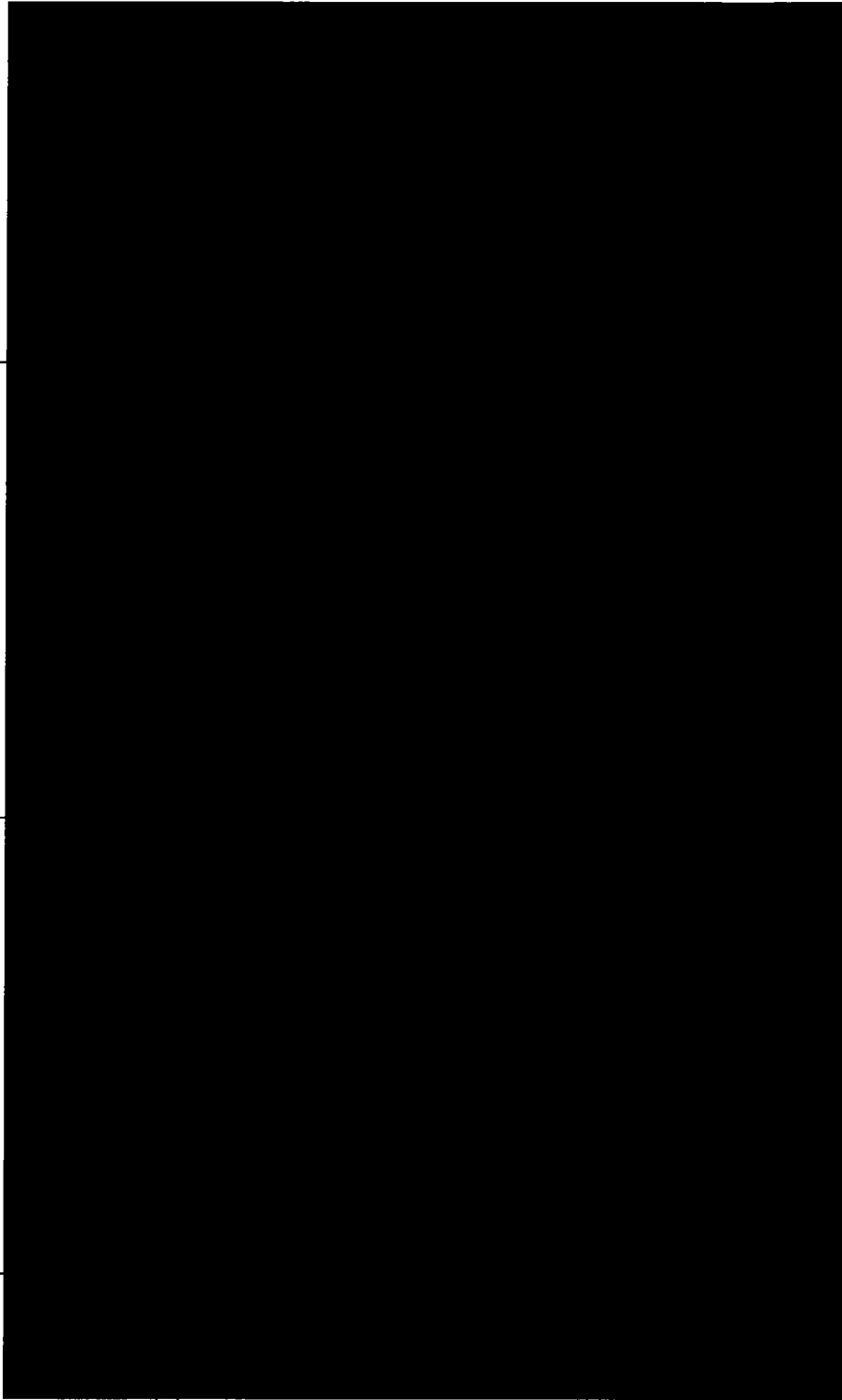
7	Elec/Gas North/Oregon 4-Factor	
8	Gas North/Oregon 4-Factor	
9	Elec/Gas North 4-Factor	

AVISTA UTILITIES
Gas-North Copy

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

Report ID:
C-GPL-12E

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
389XXX		Land & Land Rights												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
390XXX		Structures & Improvements												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
391XXX		Office Furniture & Equipme												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
392XXX		Transportation Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												



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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-12E

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
	393000	Stores Equipment									
99		ED-WA / ID / AN									
99		GD-WA / ID / AN									
99		GD-OR / AS									
8		GD-AA									
7		CD-AA									
9		CD-WA / ID / AN									
		<u>TOTAL ACCOUNT</u>									
	394000	Tools, Shop, & Garage Equip									
99		ED-WA / ID / AN									
99		GD-WA / ID / AN									
99		GD-OR / AS									
8		GD-AA									
7		CD-AA									
9		CD-WA / ID / AN									
		<u>TOTAL ACCOUNT</u>									
	395000	Laboratory Equipment									
99		ED-WA / ID / AN									
99		GD-WA / ID / AN									
99		GD-OR / AS									
8		GD-AA									
7		CD-AA									
9		CD-WA / ID / AN									
		<u>TOTAL ACCOUNT</u>									

AVISTA UTILITIES
Gas-North Copy

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

Report ID:
C-GPL-12E

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
396XXX		Power Operated Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
397XXX		Communication Equipme												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
398000		Miscellaneous Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
		<u>TOTAL GENERAL PLAN</u>												

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

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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
 C-IPL-12E

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total
	303000	Intangible Plant									
99		ED-WA / ID / AN									
99		GD-WA / ID / AN									
99		GD-OR / AS									
8		GD-AA									
7		CD-AA									
9		CD-WA / ID / AN									
		TOTAL ACCOUNT									
	303100	Misc Intangible Plant-									
99		ED-WA / ID / AN									
99		GD-WA / ID / AN									
99		GD-OR / AS									
8		GD-AA									
7		CD-AA									
9		CD-WA / ID / AN									
		TOTAL ACCOUNT									
	303110	Misc Intangible Plant-									
99		ED-WA / ID / AN									
99		GD-WA / ID / AN									
99		GD-OR / AS									
8		GD-AA									
7		CD-AA									
8		CD-WA / ID / AN									
		TOTAL ACCOUNT									
		TOTAL									

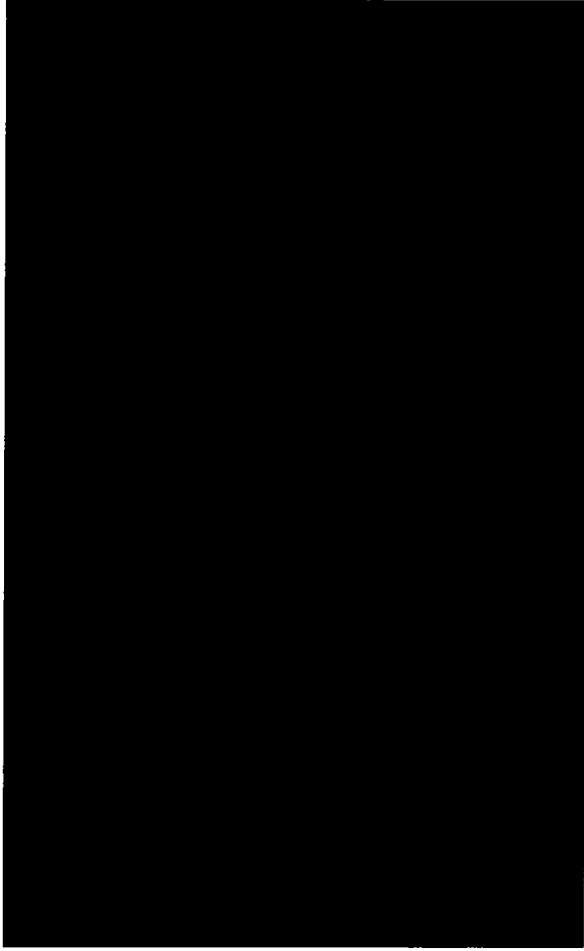
ALLOCATION RATIOS:
 G-ALL 7 Elec/Gas North/Orego
 G-ALL 8 Gas North/Oregon 4-F
 G-ALL 9 Elec/Gas North 4-Fac
 G-ALL 99 Not Allocated

AVISTA UTILITIES

Gas-North Copy

RESULTS OF OPERATIONS		Report ID:
COMMON ACCUMULATED DEFERRED FIT		C-DTX-12E
For Twelve Months Ended October 31, 2015		
Ending Balance Basis		

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

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

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Report ID:
C-WKC-12E
 For Twelve Months Ended October 31, 2015
 Ending Balance Basis

Gas-North Copy

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

Ref/Basis	Account Description	Washington	Idaho	Oregon	Total
1	151120 FUEL STOCK COAL-COLSTRIP				
1	151210 FUEL STOCK HOG FUEL-KFGS				
7/4	154100 PLANT MATERIALS & OPER SUPPLIES				
1	154300 PLANT MATERIALS & OPER SUP-CS2				
1	154400 PLANT MATERIALS & OPER SUP-COLS				
7/4	154500 SUPPLY CHAIN RECEIVING INVENTOR				
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIA				
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIA				
99	163998 COMMON WORKING CAPITAL				
99	163999 INVESTOR-SUPPLIED WORKING CAPI				
<hr/>					
TOTAL					
<hr/>					
ALLOCATION RATIOS:					
1	Production/Transmission Ra				
7/4	Jur Rollup/Jurisdictional 4-Fa				
99	Not Allocated				