

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended May 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	171,479,849	112,713,056	58,766,793
	Adjustments			
	Adjusted Net Operating Income (Loss)	171,479,849	112,713,056	58,766,793
E-APL	Electric Net Rate Base	2,244,036,118	1,485,439,752	758,596,366
	<b>RATE OF RETURN</b>	<b>7.642%</b>	<b>7.588%</b>	<b>7.747%</b>

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended May 31, 2017  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2016 thru 12-31-2016	100.000%	65.730%	34.270%
2	Input	Number of Customers - AMA Percent	06-01-2016 thru 05-31-2017	376,325 100.000%	247,162 65.678%	129,163 34.322%
3	E-OPS	Direct Distribution Operating Expense Percent	06-01-2016 thru 05-31-2017	22,670,001 100.000%	15,004,051 66.185%	7,665,950 33.815%
	Input	Jurisdictional 4-Factor Ratio	01-01-2016 thru 12-31-2016			
		Direct O & M Accts 500 - 598		19,878,625	13,041,456	6,837,169
		Direct O & M Accts 901 - 935		27,163,365	19,773,487	7,389,878
		Total		47,041,990	32,814,943	14,227,047
		Percentage		100.000%	69.757%	30.243%
		Direct Labor Accts 500 - 598		13,100,158	8,869,997	4,230,161
		Direct Labor Accts 901 - 935		6,332,021	4,979,448	1,352,573
		Total		19,432,179	13,849,445	5,582,734
		Percentage		100.000%	71.271%	28.729%
		Number of Customers		377,285	247,777	129,508
		Percentage		100.000%	65.674%	34.326%
		Net Direct Plant		1,072,965,542	712,213,744	360,751,798
		Percentage		100.000%	66.378%	33.622%
4		Total Percentages Percent		400.000%	273.079%	126.921%
				100.000%	68.270%	31.730%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended May 31, 2017  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		72,715,941	61,020,528	7,373,519	4,321,894
		Direct O & M Accts 500 - 894		43,334,872	29,783,317	9,075,029	4,476,526
		Direct O & M Accts 901 - 935		4,567,936	3,141,860	1,426,076	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments					
		Total		120,618,749	93,945,705	17,874,624	8,798,420
		Percentage		100.000%	77.887%	14.819%	7.294%
		Direct Labor Accts 500 - 894		74,847,276	55,802,150	13,705,913	5,339,213
		Direct Labor Accts 901 - 935		5,876,743	3,640,911	291,467	1,944,365
		Direct Labor Accts 901 - 905 Utility 9 Only		11,494,963	7,690,233	3,804,730	0
		Total		92,218,982	67,133,294	17,802,110	7,283,578
		Percentage		100.000%	72.798%	19.304%	7.898%
		Number of Customers at		717,579	377,285	239,822	100,472
		Percentage		100.000%	52.577%	33.421%	14.002%
		Net Direct Plant		3,243,965,315	2,531,901,896	461,825,314	250,238,105
		Percentage		100.000%	78.050%	14.236%	7.714%
		Total Percentages		400.000%	281.311%	81.781%	36.908%
		Average (CD AA)		100.000%	70.328%	20.445%	9.227%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**

For Twelve Months Ended May 31, 2017  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
				Total	Electric	Gas North	Oregon Gas
Input		Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016				
		Direct O & M Accts 500 - 894		11,097,236	0	6,996,391	4,100,845
		Direct O & M Accts 901 - 935		13,037,852	0	8,731,019	4,306,833
		Direct O & M Accts 901 - 905 Utility 9 Only		1,426,076	0	1,426,076	0
		<b>Total</b>		<b>25,561,164</b>	<b>0</b>	<b>17,153,486</b>	<b>8,407,678</b>
		Percentage		100.000%	0.000%	67.108%	32.892%
		Direct Labor Accts 500 - 894		14,019,483	0	10,089,186	3,930,297
		Direct Labor Accts 901 - 935		1,733,128	0	225,934	1,507,194
		Direct Labor Accts 901 - 905 Utility 9 Only		3,804,730	0	3,804,730	0
		<b>Total</b>		<b>19,557,341</b>	<b>0</b>	<b>14,119,850</b>	<b>5,437,491</b>
		Percentage		100.000%	0.000%	72.197%	27.803%
		Number of Customers at		340,294	0	239,822	100,472
		Percentage		100.000%	0.000%	70.475%	29.525%
		Net Direct Plant		701,014,767	0	451,825,089	249,189,678
		Percentage		100.000%	0.000%	64.453%	35.547%
		<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>274.233%</b>	<b>125.767%</b>
		Average (GD AA)		100.000%	0.000%	68.558%	31.442%

RESULTS OF OPERATIONS			Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>			
For Twelve Months Ended May 31, 2017			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
	Input	Elec/Gas North 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,433,452	61,020,528	7,412,924	0
		Direct O & M Accts 901 - 935		38,872,048	29,783,317	9,088,731	0
		Adjustments		0	0	0	0
		Total		107,305,500	90,803,845	16,501,655	0
		Percentage		100.000%	84.622%	15.378%	0.000%
		Direct Labor Accts 500 - 894		69,390,893	55,802,150	13,588,743	0
		Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
		Total		73,607,791	59,443,061	14,164,730	0
		Percentage		100.000%	80.756%	19.244%	0.000%
		Number of Customers at		617,107	377,285	239,822	0
		Percentage		100.000%	61.138%	38.862%	0.000%
		Net Direct Plant		2,956,680,102	2,504,855,013	451,825,089	0
		Percentage		100.000%	84.718%	15.282%	0.000%
		Total Percentages		400.000%	311.234%	88.766%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.808%	22.192%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	05-01-2016 thru 05-31-2017	1,044,446,641	691,831,723	352,614,918	
		Percent		100.000%	66.239%	33.761%	
11		Book Depreciation	06-01-2016 thru 05-31-2017	103,689,301	67,538,592	36,150,709	
		Percent		100.000%	65.136%	34.864%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended May 31, 2017  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	05-01-2016 thru 05-31-2017	2,705,256,464 100.000%	1,788,344,937 66.106%	916,911,527 33.894%
13	E-PLT	Net Electric General Plant - AMA Percent	05-01-2016 thru 05-31-2017	232,681,456 100.000%	154,671,257 66.473%	78,010,199 33.527%
14		Net Allocated Schedule M's - AMA Percent	06-01-2016 thru 05-31-2017	-266,400,321 100.000%	-172,490,241 64.749%	-93,910,080 35.251%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		REVENUE								
		SALES OF ELECTRICITY:								
99	440000	Residential	364,642,076	0	364,642,076	247,932,431	0	247,932,431	116,709,645	0
99	442200	Commercial - Firm & Int.	308,400,610	0	308,400,610	219,111,941	0	219,111,941	89,288,669	0
1	442300	Industrial	108,937,841	0	108,937,841	63,540,421	0	63,540,421	45,397,420	0
99	444000	Public Street & Highway Lighting	7,596,898	0	7,596,898	5,043,743	0	5,043,743	2,553,155	0
99	448000	Interdepartmental Revenue	1,255,667	0	1,255,667	987,345	0	987,345	268,322	0
99	499XXX	Unbilled Revenue	954,368	0	954,368	408,378	0	408,378	545,990	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	791,787,460	0	791,787,460	537,024,259	0	537,024,259	254,763,201	0
1	447XXX	Sales for Resale	0	104,373,143	104,373,143	0	68,604,467	68,604,467	0	35,768,676
		TOTAL SALES OF ELECTRICITY	791,787,460	104,373,143	896,160,603	537,024,259	68,604,467	605,628,726	254,763,201	35,768,676
		OTHER OPERATING REVENUE:								
99	449100	Provision for Rate Refund	(117,893)	0	(117,893)	(829,199)	0	(829,199)	711,306	0
99	451000	Miscellaneous Service Revenue	406,879	0	406,879	237,775	0	237,775	169,104	0
1	453000	Sales of Water & Water Power	0	336,244	336,244	0	221,013	221,013	0	115,231
1	454000	Rent from Electric Property	2,618,454	77,280	2,695,734	1,666,420	50,796	1,717,216	952,034	26,484
1	456XXX	Other Electric Revenues	303,284	105,232,758	105,536,042	429,393	69,169,492	69,598,885	(126,109)	36,063,266
		TOTAL OTHER OPERATING REVENUE	3,210,724	105,646,282	108,857,006	1,504,389	69,441,301	70,945,690	1,706,335	36,204,981
		TOTAL ELECTRIC REVENUE	794,998,184	210,019,425	1,005,017,609	538,528,648	138,045,768	676,574,416	256,469,536	71,973,657

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	320,389	320,389	0	210,592	210,592	0	109,797
1	501XXX	Fuel	0	28,887,725	28,887,725	0	18,987,902	18,987,902	0	9,899,823
1	502000	Steam Expense	0	4,746,780	4,746,780	0	3,120,058	3,120,058	0	1,626,722
1	505000	Electric Expense	0	1,225,606	1,225,606	0	805,591	805,591	0	420,015
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,095,655	3,095,655	0	2,034,774	2,034,774	0	1,060,881
1	507000	Rent	0	38,133	38,133	0	25,065	25,065	0	13,068
MAINTENANCE										
1	510000	Supervision & Engineering	0	546,602	546,602	0	359,281	359,281	0	187,321
1	511000	Structures	0	647,783	647,783	0	425,788	425,788	0	221,995
1	512000	Boiler Plant	0	7,089,741	7,089,741	0	4,660,087	4,660,087	0	2,429,654
1	513000	Electric Plant	0	2,464,563	2,464,563	0	1,619,957	1,619,957	0	844,606
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,643,735	1,643,735	0	1,080,427	1,080,427	0	563,308
TOTAL STEAM POWER GENERATION EXP			0	50,706,712	50,706,712	0	33,329,522	33,329,522	0	17,377,190
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,692,911	2,692,911	0	1,770,050	1,770,050	0	922,861
1	536000	Water for Power	0	1,046,651	1,046,651	0	687,964	687,964	0	358,687
1	537000	Hydraulic Expense	3,918,234	3,104,049	7,022,283	2,569,738	2,040,291	4,610,029	1,348,496	1,063,758
1	538000	Electric Expense	0	7,325,326	7,325,326	0	4,814,937	4,814,937	0	2,510,389
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,011,515	1,011,515	0	664,869	664,869	0	346,646
1	540000	Rent	0	1,406,972	1,406,972	0	924,803	924,803	0	482,169
1	540100	MT Trust Funds Land Settlement Rents	5,124,429	0	5,124,429	3,421,886	0	3,421,886	1,702,543	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	848,727	848,727	0	557,868	557,868	0	290,859
1	542000	Structures	0	542,982	542,982	0	356,902	356,902	0	186,080
1	543000	Reservoirs, Dams, & Waterways	0	2,412,484	2,412,484	0	1,585,726	1,585,726	0	826,758
1	544000	Electric Plant	0	3,315,045	3,315,045	0	2,178,979	2,178,979	0	1,136,066
1	545000	Miscellaneous Hydraulic Plant	0	751,381	751,381	0	493,883	493,883	0	257,498
TOTAL HYDRO POWER GENERATION EXP			9,042,663	24,458,043	33,500,706	5,991,624	16,076,272	22,067,896	3,051,039	8,381,771
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	1,099,403	1,099,403	0	722,638	722,638	0	376,765
1	547XXX	Fuel	0	69,896,768	69,896,768	0	45,943,146	45,943,146	0	23,953,622
1	548000	Generation Expense	0	1,362,340	1,362,340	0	895,466	895,466	0	466,874
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	678,465	678,465	0	445,955	445,955	0	232,510
1	550000	Rent	0	(33,671)	(33,671)	0	(22,132)	(22,132)	0	(11,539)
MAINTENANCE										
1	551000	Supervision & Engineering	0	610,230	610,230	0	401,104	401,104	0	209,126
1	552000	Structures	0	244,413	244,413	0	160,653	160,653	0	83,760
1	553000	Generating & Electric Equipment	0	4,334,585	4,334,585	0	2,849,123	2,849,123	0	1,485,462
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	308,368	308,368	0	202,690	202,690	0	105,678
TOTAL OTHER POWER GENERATION EXP			0	78,500,901	78,500,901	0	51,598,643	51,598,643	0	26,902,258

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	0	144,312,266	144,312,266	0	94,856,452	94,856,452	0	49,455,814
1	556000	System Control & Load Dispatching	0	682,934	682,934	0	448,893	448,893	0	234,041
E-557	557XXX	Other Expense	11,322,378	73,342,664	84,665,042	5,682,714	48,208,132	53,890,846	5,639,664	25,134,532
TOTAL OTHER POWER SUPPLY EXPENSE			11,322,378	218,337,864	229,660,242	5,682,714	143,513,477	149,196,191	5,639,664	74,824,387
TOTAL PRODUCTION OPERATING EXP			20,365,041	372,003,520	392,368,561	11,674,338	244,517,914	256,192,252	8,690,703	127,485,606
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,353,158	2,353,158	0	1,546,731	1,546,731	0	806,427
1	561000	Load Dispatching	0	2,882,825	2,882,825	0	1,894,881	1,894,881	0	987,944
1	562000	Station Expense	0	394,219	394,219	0	259,120	259,120	0	135,099
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	505,519	505,519	0	332,278	332,278	0	173,241
1	565XXX	Transmission of Electricity by Others	0	17,358,358	17,358,358	0	11,409,649	11,409,649	0	5,948,709
1	566000	Miscellaneous Transmission Expense	0	2,315,551	2,315,551	0	1,522,012	1,522,012	0	793,539
1	567000	Rent	0	191,811	191,811	0	126,077	126,077	0	65,734
MAINTENANCE										
1	568000	Supervision & Engineering	5,139	943,663	948,802	5,139	620,270	625,409	0	323,393
1	569000	Structures	8,579	658,611	667,190	7,974	432,905	440,879	605	225,706
1	570000	Station Equipment	574	1,317,354	1,317,928	574	865,897	866,471	0	451,457
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	23,479	1,455,974	1,479,453	11,498	957,012	968,510	11,981	498,962
1	572000	Underground Lines	477	1,671	2,148	32	1,098	1,130	445	573
1	573000	Service Miscellaneous	754	74,049	74,803	754	48,672	49,426	0	25,377
TOTAL TRANSMISSION OPERATING EXP			39,002	30,452,763	30,491,765	25,971	20,016,602	20,042,573	13,031	10,436,161

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For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	0	28,824,693	28,824,693	0	18,946,471	18,946,471	0	9,878,222
E-DEPX		Depreciation Expense-Transmission	0	12,033,551	12,033,551	0	7,909,653	7,909,653	0	4,123,898
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,162,007	1,162,007	0	763,787	763,787	0	398,220
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,072)	0	(141,072)	141,072	0
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,460	142,525	0	68,540
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,506	21,506	0	11,213
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	2,130,682	0	2,130,682	643,262	0	643,262	1,487,420	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	581,110	581,110	0	302,976
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	0
99	407395	Optional Renewable Power Revenue Offset	225,605	0	225,605	179,164	0	179,164	46,441	0
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,638,979)	0	(1,638,979)	(1,036,091)	0	(1,036,091)	(602,888)	0
99	407455	Amortization of Colstrip Refund	(199,983)	0	(199,983)	0	0	0	(199,983)	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(563,672)	0	(563,672)	0	0	0	(563,672)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	131,464	0	131,464	131,464	0	131,464	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,531)	(5,531)	0	(2,884)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	22,597,707	22,597,707	0	14,853,473	14,853,473	0	7,744,234
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	3,736,425	65,726,348	69,462,773	2,650,426	43,201,929	45,852,355	1,085,999	22,524,419
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	24,140,468	468,182,631	492,323,099	14,350,735	307,736,445	322,087,180	9,789,733	160,446,186

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	1,179,187	2,599,237	3,778,424	848,732	1,720,305	2,569,037	330,455	878,932	
3	582000	Station Expense	701,393	66,217	767,610	374,495	43,826	418,321	326,898	22,391	
3	583000	Overhead Line Expense	1,748,635	342,305	2,090,940	1,151,060	226,555	1,377,615	597,575	115,750	
3	584000	Underground Line Expense	1,203,464	0	1,203,464	703,250	0	703,250	500,214	0	
3	584100	Energy Storage Equipment	75,055	0	75,055	75,055	0	75,055	0	0	
3	585000	Street Light & Signal System Operation Expense	11,850	141	11,991	5,831	93	5,924	6,019	48	
3	586000	Meter Expense	1,823,930	62,629	1,886,559	1,450,186	41,451	1,491,637	373,744	21,178	
3	587000	Customer Installations Expense	659,505	124,968	784,473	393,845	82,710	476,555	265,660	42,258	
3	588000	Miscellaneous Distribution Expense	3,556,532	3,809,685	7,366,217	2,182,858	2,521,440	4,704,298	1,373,674	1,288,245	
3	589000	Rent	122	328,694	328,816	57	217,546	217,603	65	111,148	
MAINTENANCE:											
3	590000	Supervision & Engineering	252,657	1,178,658	1,431,315	172,552	780,095	952,647	80,105	398,563	
3	591000	Structures	539,594	0	539,594	340,212	0	340,212	199,382	0	
3	592000	Station Equipment	752,784	207,277	960,061	529,185	137,186	666,371	223,599	70,091	
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	593000	Overhead Lines	8,415,631	167	8,415,798	5,506,168	111	5,506,279	2,909,463	56	
3	594000	Underground Lines	815,747	0	815,747	582,916	0	582,916	232,831	0	
3	595000	Line Transformers	467,766	23,065	490,831	409,594	15,266	424,860	58,172	7,799	
3	596000	Street Light & Signal System Maintenance Exp	178,888	0	178,888	141,981	0	141,981	36,907	0	
3	597000	Meters	31,544	0	31,544	20,751	0	20,751	10,793	0	
3	598000	Miscellaneous Distribution Expense	255,717	112,992	368,709	115,323	74,784	190,107	140,394	38,208	
TOTAL DISTRIBUTION OPERATING EXP			22,670,001	8,856,035	31,526,036	15,004,051	5,861,368	20,865,419	7,665,950	2,994,667	
E-DEPX		Depreciation Expense-Distribution	45,117,042	45,379	45,162,421	28,627,206	30,034	28,657,240	16,489,836	15,345	
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	29,020	0	29,020	29,020	0	29,020	0	0	
E-OTX		Taxes Other Than FIT--Distribution	54,196,304	0	54,196,304	46,160,016	0	46,160,016	8,036,288	0	
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			99,342,366	45,379	99,387,745	74,816,242	30,034	74,846,276	24,526,124	15,345	
TOTAL DISTRIBUTION EXPENSES			122,012,367	8,901,414	130,913,781	89,820,293	5,891,402	95,711,695	32,192,074	3,010,012	

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	298,372	298,372	0	195,965	195,965	0	102,407
2	902000	Meter Reading Expenses	3,165,060	128,614	3,293,674	2,885,081	84,471	2,969,552	279,979	44,143
2	903XXX	Customer Records & Collection Expenses	1,863,022	7,519,618	9,382,640	1,257,984	4,938,735	6,196,719	605,038	2,580,883
2	904000	Uncollectible Accounts	0	3,163,615	3,163,615	0	2,077,799	2,077,799	0	1,085,816
2	905000	Misc Customer Accounts	0	241,223	241,223	0	158,430	158,430	0	82,793
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>5,028,082</b>	<b>11,351,442</b>	<b>16,379,524</b>	<b>4,143,065</b>	<b>7,455,400</b>	<b>11,598,465</b>	<b>885,017</b>	<b>3,896,042</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	25,493,723	196,777	25,690,500	18,927,475	129,239	19,056,714	6,566,248	67,538
2	909000	Advertising	43,467	869,839	913,306	43,467	571,293	614,760	0	298,546
2	910000	Misc Customer Service & Info Exp	0	270,469	270,469	0	177,639	177,639	0	92,830
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>25,537,190</b>	<b>1,337,085</b>	<b>26,874,275</b>	<b>18,970,942</b>	<b>878,171</b>	<b>19,849,113</b>	<b>6,566,248</b>	<b>458,914</b>
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	474,834	33,651,032	34,125,866	325,738	22,973,560	23,299,298	149,096	10,677,472
4	921000	Office Supplies & Expenses	93,675	4,134,227	4,227,902	93,675	2,822,437	2,916,112	0	1,311,790
4	922000	Admin Exp Transferred--Credit	0	(127,643)	(127,643)	0	(87,142)	(87,142)	0	(40,501)
4	923000	Outside Services Employed	135,837	7,514,615	7,650,452	114,890	5,130,228	5,245,118	20,947	2,384,387
4	924000	Property Insurance Premium	0	1,236,720	1,236,720	0	844,309	844,309	0	392,411
4	925XXX	Injuries and Damages	(2,278)	3,256,602	3,254,324	(2,434)	2,223,282	2,220,848	156	1,033,320
4	926XXX	Employee Pensions and Benefits	523	1,314,952	1,315,475	523	897,718	898,241	0	417,234
4	927000	Franchise Requirements	4,408	0	4,408	0	0	0	4,408	0
1	928000	Regulatory Commission Expenses	3,070,508	3,147,791	6,218,299	2,315,047	2,069,043	4,384,090	755,461	1,078,748
4	930000	Miscellaneous General Expenses	125,206	3,711,139	3,836,345	89,366	2,533,595	2,622,961	35,840	1,177,544
4	931000	Rents	8,066	734,835	742,901	3,516	501,672	505,188	4,550	233,163
4	935000	Maintenance of General Plant	1,129,291	10,727,384	11,856,675	646,184	7,323,585	7,969,769	483,107	3,403,799
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>5,040,070</b>	<b>69,301,654</b>	<b>74,341,724</b>	<b>3,586,505</b>	<b>47,232,287</b>	<b>50,818,792</b>	<b>1,453,565</b>	<b>22,069,367</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	1,576,089	15,993,501	17,569,590	1,074,723	10,918,763	11,993,486	501,366	5,074,738
E-AMTX		Amortization Expense-General Plant - 303000	0	428,783	428,783	0	292,538	292,538	0	136,245
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	842,842	16,312,695	17,155,537	824,808	11,136,677	11,961,485	18,034	5,176,018
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	53,478	53,478	0	36,510	36,510	0	16,968
99	407229	Idaho Earnings Test Amortization	(2,744,688)	0	(2,744,688)	0	0	0	(2,744,688)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(325,757)	32,788,457	32,462,700	1,899,531	22,384,488	24,284,019	(2,225,288)	10,403,969
		TOTAL ADMIN & GENERAL EXPENSES	4,714,313	102,090,111	106,804,424	5,486,036	69,616,775	75,102,811	(771,723)	32,473,336
		TOTAL EXPENSES BEFORE FIT	181,432,420	591,862,683	773,295,103	132,771,071	391,578,193	524,349,264	48,661,349	200,284,490
		NET OPERATING INCOME (LOSS) BEFORE FIT			231,722,506			152,225,152		
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(23,128,769)			(13,829,432)		
E-FIT		DEFERRED FEDERAL INCOME TAX			83,842,229			53,650,987		
E-FIT		AMORTIZED ITC - NOXON			(470,803)			(309,459)		
		ELECTRIC NET OPERATING INCOME (LOSS)			171,479,849			112,713,056		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		65.730%		34.270%
E-ALL	2	Number of Customers - AMA		100.000%		65.678%		34.322%
E-ALL	3	Direct Distribution Operating Expense		100.000%		66.185%		33.815%
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		68.270%		31.730%
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	116,709,645
99	442200	Commercial - Firm & Int.	89,288,669
1	442300	Industrial	45,397,420
99	444000	Public Street & Highway Lighting	2,553,155
99	448000	Interdepartmental Revenue	268,322
99	499XXX	Unbilled Revenue	545,990
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>254,763,201</u>
1	447XXX	Sales for Resale	<u>35,768,676</u>
		TOTAL SALES OF ELECTRICITY	<u>290,531,877</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	711,306
99	451000	Miscellaneous Service Revenue	169,104
1	453000	Sales of Water & Water Power	115,231
1	454000	Rent from Electric Property	978,518
1	456XXX	Other Electric Revenues	<u>35,937,157</u>
		TOTAL OTHER OPERATING REVENUE	<u>37,911,316</u>
		TOTAL ELECTRIC REVENUE	<u>328,443,193</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	109,797
1	501XXX	Fuel	9,899,823
1	502000	Steam Expense	1,626,722
1	505000	Electric Expense	420,015
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,060,881
1	507000	Rent	13,068
		MAINTENANCE	
1	510000	Supervision & Engineering	187,321
1	511000	Structures	221,995
1	512000	Boiler Plant	2,429,654
1	513000	Electric Plant	844,606
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	563,308
		TOTAL STEAM POWER GENERATION EXP	<u>17,377,190</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	922,861
1	536000	Water for Power	358,687
1	537000	Hydraulic Expense	2,412,254
1	538000	Electric Expense	2,510,389
1	539000	Miscellaneous Hydraulic Power Generation Exp	346,646
1	540000	Rent	482,169
1	540100	MT Trust Funds Land Settlement Rents	1,702,543
		MAINTENANCE	
1	541000	Supervision & Engineering	290,859
1	542000	Structures	186,080
1	543000	Reservoirs, Dams, & Waterways	826,758
1	544000	Electric Plant	1,136,066
1	545000	Miscellaneous Hydraulic Plant	257,498
		TOTAL HYDRO POWER GENERATION EXP	<u>11,432,810</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	376,765
1	547XXX	Fuel	23,953,622
1	548000	Generation Expense	466,874
1	549XXX	Miscellaneous Other Power Generation Op Exp	232,510
1	550000	Rent	(11,539)
		MAINTENANCE	
1	551000	Supervision & Engineering	209,126
1	552000	Structures	83,760
1	553000	Generating & Electric Equipment	1,485,462
1	554XXX	Miscellaneous Other Power Generation Maint Exp	105,678
		TOTAL OTHER POWER GENERATION EXP	<u>26,902,258</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	49,455,814
1	56000	System Control & Load Dispatching	234,041
E-557	557XXX	Other Expense	30,774,196
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>80,464,051</u>
		TOTAL PRODUCTION OPERATING EXP	<u>136,176,309</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	806,427
1	561000	Load Dispatching	987,944
1	562000	Station Expense	135,099
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	173,241
1	565XXX	Transmission of Electricity by Others	5,948,709
1	566000	Miscellaneous Transmission Expense	793,539
1	567000	Rent	65,734
		MAINTENANCE	
1	568000	Supervision & Engineering	323,393
1	569000	Structures	226,311
1	570000	Station Equipment	451,457
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	510,943
1	572000	Underground Lines	1,018
1	573000	Service Miscellaneous	25,377
		TOTAL TRANSMISSION OPERATING EXP	<u>10,449,192</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	9,878,222
E-DEPX		Depreciation Expense-Transmission	4,123,898
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	398,220
99		Colstrip 3 AFUDC Reallocation Adj	141,072
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	5,797
1	407324	Amortization of CDA CDR Fund	68,540
99	407326	Amortization of Spokane River TDG	117,223
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,213
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	1,487,420
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	668,590
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	302,976
99	407382	Amortization of CDA Settlement - Direct	30,975
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	46,441
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407420	Amortization of CS2 Levelized Return	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(602,888)
99	407455	Amortization of Colstrip Refund	(199,983)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(563,672)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,884)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	7,744,234
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	23,610,418
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	170,235,919

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,209,387
3	582000	Station Expense	349,289
3	583000	Overhead Line Expense	713,325
3	584000	Underground Line Expense	500,214
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	6,067
3	586000	Meter Expense	394,922
3	587000	Customer Installations Expense	307,918
3	588000	Miscellaneous Distribution Expense	2,661,919
3	589000	Rent	111,213
		MAINTENANCE:	
3	590000	Supervision & Engineering	478,668
3	591000	Structures	199,382
3	592000	Station Equipment	293,690
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	2,909,519
3	594000	Underground Lines	232,831
3	595000	Line Transformers	65,971
3	596000	Street Light & Signal System Maintenance Exp	36,907
3	597000	Meters	10,793
3	598000	Miscellaneous Distribution Expense	178,602
		TOTAL DISTRIBUTION OPERATING EXP	10,660,617
E-DEPX		Depreciation Expense-Distribution	16,505,181
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	8,036,288
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	24,541,469
		TOTAL DISTRIBUTION EXPENSES	35,202,086

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	102,407
2	902000	Meter Reading Expenses	324,122
2	903XXX	Customer Records & Collection Expenses	3,185,921
2	904000	Uncollectible Accounts	1,085,816
2	905000	Misc Customer Accounts	82,793
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>4,781,059</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	6,633,786
2	909000	Advertising	298,546
2	910000	Misc Customer Service & Info Exp	92,830
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>7,025,162</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	10,826,568
4	921000	Office Supplies & Expenses	1,311,790
4	922000	Admin Exp Transferred--Credit	(40,501)
4	923000	Outside Services Employed	2,405,334
4	924000	Property Insurance Premium	392,411
4	925XXX	Injuries and Damages	1,033,476
4	926XXX	Employee Pensions and Benefits	417,234
4	927000	Franchise Requirements	4,408
1	928000	Regulatory Commission Expenses	1,834,209
4	930000	Miscellaneous General Expenses	1,213,384
4	931000	Rents	237,713
4	935000	Maintenance of General Plant	3,886,906
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>23,522,932</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	5,576,104
E-AMTX		Amortization Expense-General Plant - 303000	136,245
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	5,194,052
E-AMTX		Amortization Expense-General Plant - 390200, 3962	16,968
99	407229	Idaho Earnings Test Amortization	(2,744,688)
99	407468	Project Compass Deferral - ID	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>8,178,681</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>31,701,613</u>
		TOTAL EXPENSES BEFORE FIT	<u>248,945,839</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	79,497,354
E-FIT		FEDERAL INCOME TAX--Normal Accrual	(9,299,337)
E-FIT		DEFERRED FEDERAL INCOME TAX	30,191,242
E-FIT		AMORTIZED ITC - NOXON	(161,344)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>58,766,793</u>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio
E-ALL	2	Number of Customers - AMA
E-ALL	3	Direct Distribution Operating Expense
E-ALL	4	Jurisdictional 4-Factor Ratio
E-ALL	99	Not Allocated

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12A</b>
For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	21,719	934,637	956,356	21,219	614,337	635,556	500	320,300	320,800
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	19,914,218	19,914,218	0	13,089,615	13,089,615	0	6,824,603	6,824,603
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	15,509,622	15,509,622	0	10,194,475	10,194,475	0	5,315,147	5,315,147
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	5,881,607	5,881,607	0	3,865,980	3,865,980	0	2,015,627	2,015,627
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	0	39,598	39,598	0	20,646	20,646
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	270,300	270,300	0	177,668	177,668	0	92,632	92,632
1	456100	TRANSMISSION REVENUE OF OTHERS	0	12,236,768	12,236,768	0	8,043,228	8,043,228	0	4,193,540	4,193,540
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	0	2,098,102	2,098,102	0	1,093,898	1,093,898
1	456130	ANCILLARY SERVICES REVENUE	0	2,202,700	2,202,700	0	1,447,835	1,447,835	0	754,865	754,865
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456311	CONTRA DECOUPLING DEFERRAL	(112,166)	0	(112,166)	68,635	0	68,635	(180,801)	0	(180,801)
1	456328	RESIDENTIAL DECOUPLING DEFERRE	127,413	0	127,413	1,209,132	0	1,209,132	(1,081,719)	0	(1,081,719)
1	456329	AMORTIZATION RES DECOUPLING DE	(4,002,020)	0	(4,002,020)	(4,002,020)	0	(4,002,020)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	2,434,567	0	2,434,567	1,349,437	0	1,349,437	1,085,130	0	1,085,130
1	456339	AMORTIZATION NON-RES DECOUPLIN	1,679,454	0	1,679,454	1,679,454	0	1,679,454	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	154,317	0	154,317	103,536	0	103,536	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	1,662,936	1,662,936	0	1,093,048	1,093,048	0	569,888	569,888
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(42,679)	(42,679)	0	(28,053)	(28,053)	0	(14,626)	(14,626)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	42,679	42,679	0	28,053	28,053	0	14,626	14,626
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	43,367,726	43,367,726	0	28,505,606	28,505,606	0	14,862,120	14,862,120
TOTAL ACCOUNT 456			303,284	105,232,758	105,536,042	429,393	69,169,492	69,598,885	(126,109)	36,063,266	35,937,157

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</b>
For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	135,663,785	135,663,785	0	89,171,806	89,171,806	0	46,491,979	46,491,979
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	43,239	43,239	0	28,421	28,421	0	14,818	14,818
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	6,403,188	6,403,188	0	4,208,815	4,208,815	0	2,194,373	2,194,373
1	555710	Intercompany Purchase	0	2,202,054	2,202,054	0	1,447,410	1,447,410	0	754,644	754,644
TOTAL ACCOUNT 555			0	144,312,266	144,312,266	0	94,856,452	94,856,452	0	49,455,814	49,455,814

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12A</b>
For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	399	6,256,241	6,256,640	399	4,112,227	4,112,626	0	2,144,014	2,144,014
1	557010	Other Power Supply Expense - Financial	0	30,231,569	30,231,569	0	19,871,210	19,871,210	0	10,360,359	10,360,359
1	557018	Merchandise Processing Fee	0	56,508	56,508	0	37,143	37,143	0	19,365	19,365
1	557150	Fuel - Economic Dispatch	0	(17,268,154)	(17,268,154)	0	(11,350,358)	(11,350,358)	0	(5,917,796)	(5,917,796)
1	557160	Power Supply Expense - Miscellaneous	0	346	346	0	227	227	0	119	119
99	557161	Unbilled Add-Ons	13,504	0	13,504	0	0	0	13,504	0	13,504
1	557165	Other Resource Costs-CAISO Charges	0	89,389	89,389	0	58,755	58,755	0	30,634	30,634
1	557170	Broker Fees - Power	0	437,308	437,308	0	287,443	287,443	0	149,865	149,865
1	557171	REC Broker Fees	0	35,329	35,329	0	23,222	23,222	0	12,107	12,107
1	557172	Trade Reporting	0	375	375	0	246	246	0	129	129
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	3,761,855	0	3,761,855	3,761,855	0	3,761,855	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	3,774,773	0	3,774,773	3,774,773	0	3,774,773	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,351,811)	0	(2,351,811)	(2,351,811)	0	(2,351,811)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	5,970,882	0	5,970,882	0	0	0	5,970,882	0	5,970,882
99	557390	Idaho PCA Amortization	(665,926)	0	(665,926)	0	0	0	(665,926)	0	(665,926)
1	557395	Optional Renewable Power Expense Offset	0	441	441	0	290	290	0	151	151
1	557610	Other Expenses - Exposure	0	16,006	16,006	0	10,521	10,521	0	5,485	5,485
1	557700	Turbine Gas Bookout Expense	0	801,699	801,699	0	526,957	526,957	0	274,742	274,742
1	557711	Turbine Gas Bookout Offset	0	(801,699)	(801,699)	0	(526,957)	(526,957)	0	(274,742)	(274,742)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	53,487,306	53,487,306	0	35,157,206	35,157,206	0	18,330,100	18,330,100
TOTAL ACCOUNT 557			11,322,378	73,342,664	84,665,042	5,682,714	48,208,132	53,890,846	5,639,664	25,134,532	30,774,196

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12A</b>
For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	349,432	196,777	546,209	264,225	129,239	393,464	85,207	67,538	152,745
99	908600	Public Purpose Tariff Rider Expense Offset	24,810,756	0	24,810,756	18,340,790	0	18,340,790	6,469,966	0	6,469,966
99	908610	Limited Income Tax Refund Program	176,760	0	176,760	176,760	0	176,760	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	156,775	0	156,775	145,700	0	145,700	11,075	0	11,075
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			25,493,723	196,777	25,690,500	18,927,475	129,239	19,056,714	6,566,248	67,538	6,633,786

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.678%	34.322%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended May 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.53%	52.53%
2	Cost of Debt		5.336%	5.300%
	Total Weighted Cost		2.803%	2.784%
E-APL	Net Rate Base	2,244,036,118	1,485,439,752	758,596,366
	Interest Deduction for FIT Calculation	62,756,199	41,636,876	21,119,323
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended May 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,005,017,609	676,574,416	328,443,193
E-OPS	Less: Operating & Maintenance Expense	571,981,885	379,366,614	192,615,271
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	124,519,207	83,969,161	40,550,046
E-OTX	Less: Taxes Other than FIT	76,794,011	61,013,489	15,780,522
	Net Operating Income Before FIT	231,722,506	152,225,152	79,497,354
E-INT	Less: Interest Expense	62,756,199	41,636,876	21,119,323
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,072)	141,072
E-SCM	Plus: Schedule M Adjustments	(226,157,027)	(144,397,641)	(81,759,386)
	Taxable Net Operating Income	(57,190,720)	(33,668,293)	(23,522,427)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(20,016,752)	(11,783,903)	(8,232,849)
1	Production Tax Credit	(132,863)	(87,331)	(45,532)
1	Investment Tax Credit - Noxon *	(2,979,154)	(1,958,198)	(1,020,956)
	Total Net Federal Income Tax	(23,128,769)	(13,829,432)	(9,299,337)
E-DTE	Deferred FIT	83,842,229	53,650,987	30,191,242
1	411400 Amortized Investment Tax Credit - Noxon	(470,803)	(309,459)	(161,344)
	Total Net FIT/Deferred FIT	60,242,657	39,512,096	20,730,561

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

Ref/Basis	Description	***** SYSTEM *****			WASHINGTON			IDAHO		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	47,564,993	74,854,088	122,419,081	30,555,757	50,034,433	80,590,190	17,009,236	24,819,655	41,828,891
12	997001 Contributions In Aid of Construction	0	4,439,358	4,439,358	0	2,934,682	2,934,682	0	1,504,676	1,504,676
2	997002 Injuries and Damages	0	19,800	19,800	0	13,004	13,004	0	6,796	6,796
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,343,184	2,343,184	0	1,599,692	1,599,692	0	743,492	743,492
99	997007 Idaho PCA	5,304,956	0	5,304,956	0	0	0	5,304,956	0	5,304,956
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	618,100	618,100	0	421,977	421,977	0	196,123	196,123
12	997016 Redemption Expense Amortization	0	1,268,303	1,268,303	0	838,424	838,424	0	429,879	429,879
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	(22,438,746)	0	(22,438,746)	(13,460,652)	0	(13,460,652)	(8,978,094)	0	(8,978,094)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	870,193	870,193	0	594,081	594,081	0	276,112	276,112
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(169,687)	0	(169,687)	(347,077)	0	(347,077)	177,390	0	177,390
12	997032 Interest Rate Swaps	0	(37,014,853)	(37,014,853)	0	(24,469,039)	(24,469,039)	0	(12,545,814)	(12,545,814)
4	997033 BPA Residential Exchange	(331,679)	0	(331,679)	(156,328)	0	(156,328)	(175,351)	0	(175,351)
99	997034 Montana Hydro Settlement	2,494,402	0	2,494,402	1,695,799	0	1,695,799	798,603	0	798,603
1	997041 Rathdrum Turbine Lease, Tax	0	(171,307)	(171,307)	0	(112,600)	(112,600)	0	(58,707)	(58,707)
99	997043 Washington Deferred Power Costs	4,013,392	0	4,013,392	4,013,392	0	4,013,392	0	0	0
1	997044 Non-Monetary Power Costs	0	43,239	43,239	0	28,421	28,421	0	14,818	14,818
1	997045 Section 199 Manufacturing Deduction	0	312,500	312,500	0	205,406	205,406	0	107,094	107,094
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(3,441,747)	(3,441,747)	0	(2,275,201)	(2,275,201)	0	(1,166,546)	(1,166,546)
11	997049 Tax Depreciation	0	(313,339,278)	(313,339,278)	0	(204,096,672)	(204,096,672)	0	(109,242,606)	(109,242,606)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(199,983)	0	(199,983)	0	0	0	(199,983)	0	(199,983)

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

Ref/Basis	Description	***** WASHINGTON *****			***** IDAHO *****					
		Direct	Allocated	Total	Direct	Allocated	Total			
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	581,110	733,228	30,975	302,976	333,951
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	250,051	0	250,051	250,185	0	250,185	(134)	0	(134)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	12,626,119	12,626,119	0	8,224,149	8,224,149	0	4,401,970	4,401,970
4	997081 Deferred Compensation	0	575,427	575,427	0	392,844	392,844	0	182,583	182,583
4	997082 Meal Disallowances	0	428,843	428,843	0	292,771	292,771	0	136,072	136,072
4	997083 Paid Time Off	0	152,482	152,482	0	104,099	104,099	0	48,383	48,383
2	997084 Customer Uncollectibles	0	811,036	811,036	0	532,672	532,672	0	278,364	278,364
99	997088 Deferred O&M Colstrip & CS2	1,567,010	0	1,567,010	643,262	0	643,262	923,748	0	923,748
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	1,171,425	0	1,171,425	1,171,425	0	1,171,425	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,508	21,508	0	11,213	11,213
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	160,332	0	160,332	871,638	0	871,638	(711,306)	0	(711,306)
1	997099 Kettle Falls Diesel Leak	0	146,771	146,771	0	96,473	96,473	0	50,298	50,298
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(17,313,348)	(17,313,348)	0	(11,380,064)	(11,380,064)	0	(5,933,284)	(5,933,284)
1	997102 Amort Idaho Earnings Test (254229)	(2,740,883)	0	(2,740,883)	0	0	0	(2,740,883)	0	(2,740,883)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG	407,618	0	407,618	290,395	0	290,395	117,223	0	117,223
1	997106 Investment Tax Credit	0	4,453,961	4,453,961	0	2,927,589	2,927,589	0	1,526,372	1,526,372
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>39,167,087</b>	<b>(266,400,322)</b>	<b>(226,157,027)</b>	<b>28,092,600</b>	<b>(172,490,241)</b>	<b>(144,397,641)</b>	<b>12,150,695</b>	<b>(93,910,081)</b>	<b>(81,759,386)</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers - AMA	100.000%	65.678%	34.322%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.136%	34.864%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.106%	33.894%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12A</b>
For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	81,448,847	81,448,847	0	52,737,314	52,737,314	0	28,711,533	28,711,533
99	410100	Deferred Federal Income Tax Expense - Washin	2,138,635	0	2,138,635	2,138,635	0	2,138,635	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,842,741	0	1,842,741	0	0	0	1,842,741	0	1,842,741
	410100	Total	3,981,376	81,448,847	85,430,223	2,138,635	52,737,314	54,875,949	1,842,741	28,711,533	30,554,274
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(628,918)	(628,918)	0	(407,218)	(407,218)	0	(221,700)	(221,700)
99	411100	Deferred Federal Income Tax Expense - Washin	(817,744)	0	(817,744)	(817,744)	0	(817,744)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(141,332)	0	(141,332)	0	0	0	(141,332)	0	(141,332)
	411100	Total	(959,076)	(628,918)	(1,587,994)	(817,744)	(407,218)	(1,224,962)	(141,332)	(221,700)	(363,032)
Total Deferred Federal Income Tax Expense			3,022,300	80,819,929	83,842,229	1,320,891	52,330,096	53,650,987	1,701,409	28,489,833	30,191,242

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.749%	35.251%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12A</b>
For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	26,932	26,932	0	17,702	17,702	0	9,230	9,230
1	408140	State Kwh Generation Tax	0	1,557,489	1,557,489	0	1,023,738	1,023,738	0	533,751	533,751
1	408150	R&P Property Tax--Production	0	15,433,809	15,433,809	0	10,144,643	10,144,643	0	5,289,166	5,289,166
1	408180	R&P Property Tax--Transmission	0	5,591,315	5,591,315	0	3,675,171	3,675,171	0	1,916,144	1,916,144
1	409100	State Income Tax--Montana & Oregon	0	(11,838)	(11,838)	0	(7,781)	(7,781)	0	(4,057)	(4,057)
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>22,597,707</b>	<b>22,597,707</b>	<b>0</b>	<b>14,853,473</b>	<b>14,853,473</b>	<b>0</b>	<b>7,744,234</b>	<b>7,744,234</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	20,868,245	0	20,868,245	20,868,245	0	20,868,245	0	0	0
99	408120	Municipal Occupation & License Tax	21,999,563	0	21,999,563	18,503,265	0	18,503,265	3,496,298	0	3,496,298
99	408160	Miscellaneous State or Local Tax--WA & ID	214	0	214	0	0	0	214	0	214
99	408170	R&P Property Tax--Distribution	9,828,968	0	9,828,968	6,788,506	0	6,788,506	3,040,462	0	3,040,462
99	409100	State Income Tax--Idaho	1,499,314	0	1,499,314	0	0	0	1,499,314	0	1,499,314
<b>TOTAL DISTRIBUTION</b>			<b>54,196,304</b>	<b>0</b>	<b>54,196,304</b>	<b>46,160,016</b>	<b>0</b>	<b>46,160,016</b>	<b>8,036,288</b>	<b>0</b>	<b>8,036,288</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>54,196,304</b>	<b>22,597,707</b>	<b>76,794,011</b>	<b>46,160,016</b>	<b>14,853,473</b>	<b>61,013,489</b>	<b>8,036,288</b>	<b>7,744,234</b>	<b>15,780,522</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months Ended May 31, 2017	
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:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,566,667	8,566,667	0	5,630,870	5,630,870	0	2,935,797	2,935,797
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,314,600	1,314,600	0	685,400	685,400
1	182333	CDA Settlement Costs	0	1,214,709	1,214,709	0	798,428	798,428	0	416,281	416,281
1	182381	CDA Settlement Past Storage	0	32,821,679	32,821,679	0	21,573,690	21,573,690	0	11,247,989	11,247,989
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,953,551	29,556,255	0	15,095,667	15,095,667
1,4	303000	Misc Intangible Plant- (C-IPL)	265,145	16,772,062	17,037,207	265,145	11,184,759	11,449,904	0	5,587,303	5,587,303
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,320,986	46,985,117	51,306,103	4,227,913	32,076,739	36,304,652	93,073	14,908,378	15,001,451
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,541,179	4,541,179	0	3,100,263	3,100,263	0	1,440,916	1,440,916
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,912,569	70,912,569	0	48,412,011	48,412,011	0	22,500,558	22,500,558
		TOTAL INTANGIBLE PLANT	5,188,835	227,863,200	233,052,035	5,095,762	153,044,911	158,140,673	93,073	74,818,289	74,911,362
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,981	3,577,981	0	2,351,807	2,351,807	0	1,226,174	1,226,174
1	311XXX	Structures & Improvements	0	133,183,062	133,183,062	0	87,541,227	87,541,227	0	45,641,835	45,641,835
1	312000	Boiler Plant	0	177,803,482	177,803,482	0	116,870,229	116,870,229	0	60,933,253	60,933,253
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	55,930,529	55,930,529	0	36,763,137	36,763,137	0	19,167,392	19,167,392
1	315000	Accessory Electric Equipment	0	27,511,698	27,511,698	0	18,083,439	18,083,439	0	9,428,259	9,428,259
1	316000	Miscellaneous Power Plant Equipment	0	17,702,387	17,702,387	0	11,635,779	11,635,779	0	6,066,608	6,066,608
		TOTAL STEAM PRODUCTION PLANT	0	415,715,909	415,715,909	0	273,250,068	273,250,068	0	142,465,841	142,465,841
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	60,884,535	60,884,535	0	40,019,405	40,019,405	0	20,865,130	20,865,130
1	331XXX	Structures & Improvements	0	75,029,869	75,029,869	0	49,317,133	49,317,133	0	25,712,736	25,712,736
1	332XXX	Reservoirs, Dams, & Waterways	0	171,723,945	171,723,945	0	112,874,149	112,874,149	0	58,849,796	58,849,796
1	333000	Waterwheels, Turbines, & Generators	0	218,014,966	218,014,966	0	143,301,237	143,301,237	0	74,713,729	74,713,729
1	334000	Accessory Electric Equipment	0	57,149,985	57,149,985	0	37,564,685	37,564,685	0	19,585,300	19,585,300
1	335XXX	Miscellaneous Power Plant Equipment	0	11,998,266	11,998,266	0	7,886,460	7,886,460	0	4,111,806	4,111,806
1	336000	Roads, Railroads, & Bridges	0	2,905,953	2,905,953	0	1,910,083	1,910,083	0	995,870	995,870
		TOTAL HYDRAULIC PRODUCTION PLANT	0	597,707,519	597,707,519	0	392,873,152	392,873,152	0	204,834,367	204,834,367
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,967	594,967	0	310,201	310,201
1	341000	Structures & Improvements	0	16,941,511	16,941,511	0	11,135,655	11,135,655	0	5,805,856	5,805,856
1	342000	Fuel Holders, Producers, & Accessories	0	21,357,479	21,357,479	0	14,038,271	14,038,271	0	7,319,208	7,319,208
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,715,695	15,715,695	0	8,193,775	8,193,775
1	344000	Generators	0	216,818,863	216,818,863	0	142,515,039	142,515,039	0	74,303,824	74,303,824
1	344010	Generators - Solar	0	149,670	149,670	0	98,378	98,378	0	51,292	51,292
1	345000	Accessory Electric Equipment	0	20,584,623	20,584,623	0	13,530,273	13,530,273	0	7,054,350	7,054,350
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,829	21,829	0	11,381	11,381
1	346000	Miscellaneous Power Plant Equipment	0	1,750,230	1,750,230	0	1,150,426	1,150,426	0	599,804	599,804
		TOTAL OTHER PRODUCTION PLANT	0	302,450,224	302,450,224	0	198,800,533	198,800,533	0	103,649,691	103,649,691
		TOTAL PRODUCTION PLANT	0	1,315,873,652	1,315,873,652	0	864,923,753	864,923,753	0	450,949,899	450,949,899

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	24,357,540	24,357,540	0	16,010,211	16,010,211	0	8,347,329	8,347,329
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,081,725	24,081,725	0	15,828,918	15,828,918	0	8,252,807	8,252,807
1	353000	Station Equipment	0	254,290,012	254,290,012	0	167,144,825	167,144,825	0	87,145,187	87,145,187
1	354000	Towers & Fixtures	0	17,173,781	17,173,781	0	11,288,326	11,288,326	0	5,885,455	5,885,455
1	355000	Poles & Fixtures	0	207,707,844	207,707,844	0	136,526,366	136,526,366	0	71,181,478	71,181,478
1	356000	Overhead Conductors & Devices	0	134,920,377	134,920,377	0	88,683,164	88,683,164	0	46,237,213	46,237,213
1	357000	Underground Conduit	0	2,987,090	2,987,090	0	1,963,414	1,963,414	0	1,023,676	1,023,676
1	358000	Underground Conductors & Devices	0	2,343,002	2,343,002	0	1,540,055	1,540,055	0	802,947	802,947
1	359000	Roads & Trails	0	2,073,712	2,073,712	0	1,363,051	1,363,051	0	710,661	710,661
		<b>TOTAL TRANSMISSION PLANT</b>	<b>0</b>	<b>669,935,083</b>	<b>669,935,083</b>	<b>0</b>	<b>440,348,330</b>	<b>440,348,330</b>	<b>0</b>	<b>229,586,753</b>	<b>229,586,753</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	5,804,422	0	5,804,422	4,352,104	0	4,352,104	1,452,318	0	1,452,318
99	360400	Land Easements	2,524,806	0	2,524,806	337,435	0	337,435	2,187,371	0	2,187,371
99	360500	Land Ease Perpetual	352,523	0	352,523	0	0	0	352,523	0	352,523
99	361000	Structures & Improvements	21,036,213	0	21,036,213	14,584,708	0	14,584,708	6,451,505	0	6,451,505
3	362000	Station Equipment	124,825,914	2,301,774	127,127,688	80,922,214	1,523,429	82,445,643	43,903,700	778,345	44,682,045
99	363000	Energy Storage Equipment	2,597,845	0	2,597,845	2,597,845	0	2,597,845	0	0	0
99	364000	Poles, Towers, & Fixtures	356,409,539	0	356,409,539	228,048,600	0	228,048,600	128,360,939	0	128,360,939
99	365000	Overhead Conductors & Devices	229,105,235	0	229,105,235	143,904,326	0	143,904,326	85,200,909	0	85,200,909
99	366000	Underground Conduit	103,110,658	0	103,110,658	66,051,326	0	66,051,326	37,059,332	0	37,059,332
99	367000	Underground Conductors & Devices	183,390,295	0	183,390,295	119,072,109	0	119,072,109	64,318,186	0	64,318,186
99	368000	Line Transformers	242,041,370	0	242,041,370	165,693,859	0	165,693,859	76,347,511	0	76,347,511
99	369XXX	Services	157,336,091	0	157,336,091	102,980,179	0	102,980,179	54,355,912	0	54,355,912
99	371XXX	Installations on Customers' Premises	171,493	0	171,493	171,493	0	171,493	0	0	0
99	370000	Meters	50,139,952	0	50,139,952	27,416,445	0	27,416,445	22,723,507	0	22,723,507
99	373XXX	Street Light & Signal Systems	55,997,091	0	55,997,091	37,486,422	0	37,486,422	18,510,669	0	18,510,669
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,534,843,447</b>	<b>2,301,774</b>	<b>1,537,145,221</b>	<b>993,619,065</b>	<b>1,523,429</b>	<b>995,142,494</b>	<b>541,224,382</b>	<b>778,345</b>	<b>542,002,727</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,410,036	7,334,220	8,744,256	707,557	5,007,072	5,714,629	702,479	2,327,148	3,029,627
4	390XXX	Structures & Improvements	14,410,647	83,543,984	97,954,631	6,581,825	57,035,478	63,617,303	7,828,822	26,508,506	34,337,328
4	391XXX	Office Furniture & Equipment	2,299,447	47,224,194	49,523,641	2,231,404	32,239,957	34,471,361	68,043	14,984,237	15,052,280
4	392XXX	Transportation Equipment	28,177,990	15,100,309	43,278,299	20,046,505	10,308,981	30,355,486	8,131,485	4,791,328	12,922,813
4	393000	Stores Equipment	247,235	3,338,067	3,585,302	113,693	2,278,898	2,392,591	133,542	1,059,169	1,192,711
4	394000	Tools, Shop & Garage Equipment	1,879,326	11,862,174	13,741,500	860,845	8,098,306	8,959,151	1,018,481	3,763,868	4,782,349
4	394100	Electric Charging Stations	0	58,154	58,154	0	39,702	39,702	0	18,452	18,452
4	395000	Laboratory Equipment	240,770	814,046	1,054,816	212,749	555,749	768,498	28,021	258,297	286,318
4	396XXX	Power Operated Equipment	24,992,476	8,812,572	33,805,048	14,982,655	6,016,343	20,998,998	10,009,821	2,796,229	12,806,050
4	397XXX	Communications Equipment	22,908,037	79,485,222	102,393,259	13,740,467	54,264,561	68,005,028	9,167,570	25,220,661	34,388,231
4	398000	Miscellaneous Equipment	6,554	406,939	413,493	3,880	277,817	281,697	2,674	129,122	131,796
		<b>TOTAL GENERAL PLANT</b>	<b>96,572,518</b>	<b>257,979,881</b>	<b>354,552,399</b>	<b>59,481,580</b>	<b>176,122,864</b>	<b>235,604,444</b>	<b>37,090,938</b>	<b>81,857,017</b>	<b>118,947,955</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>1,636,604,800</b>	<b>2,473,953,590</b>	<b>4,110,558,390</b>	<b>1,058,196,407</b>	<b>1,635,963,287</b>	<b>2,694,159,694</b>	<b>578,408,393</b>	<b>837,990,303</b>	<b>1,416,398,696</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ACCUMULATED DEPRECIATION									
E-ADEP		Steam Production Plant	0	(295,349,426)	(295,349,426)	0	(194,133,178)	(194,133,178)	0	(101,216,248)	(101,216,248)
E-ADEP		Hydro Production Plant	0	(129,255,206)	(129,255,206)	0	(84,959,447)	(84,959,447)	0	(44,295,759)	(44,295,759)
E-ADEP		Other Production Plant	0	(109,357,286)	(109,357,286)	0	(71,880,544)	(71,880,544)	0	(37,476,742)	(37,476,742)
E-ADEP		Transmission Plant	0	(208,097,657)	(208,097,657)	0	(136,782,590)	(136,782,590)	0	(71,315,067)	(71,315,067)
E-ADEP		Distribution Plant	(492,625,013)	(73,567)	(492,698,580)	(303,262,081)	(48,690)	(303,310,771)	(189,362,932)	(24,877)	(189,387,809)
E-ADEP		General Plant	(34,358,305)	(87,512,638)	(121,870,943)	(21,188,309)	(59,744,878)	(80,933,187)	(13,169,996)	(27,767,760)	(40,937,756)
		TOTAL ACCUMULATED DEPRECIATION	(526,983,318)	(829,645,780)	(1,356,629,098)	(324,450,390)	(547,549,327)	(871,999,717)	(202,532,928)	(282,096,453)	(484,629,381)
		ACCUMULATED AMORTIZATION									
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,418,748)	(11,418,748)	0	(7,505,543)	(7,505,543)	0	(3,913,205)	(3,913,205)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(201,063)	0	(201,063)	(201,063)	0	(201,063)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,375,431)	(1,375,431)	0	(937,303)	(937,303)	0	(438,128)	(438,128)
E-AAAMT		Miscellaneous IT Intangible Plant - 3031XX	(2,697,498)	(32,690,200)	(35,387,698)	(2,640,209)	(22,317,599)	(24,957,808)	(57,289)	(10,372,601)	(10,429,890)
E-AAAMT		General Plant - 390200, 396200	(58,324)	(231,563)	(289,887)	(55,235)	(158,088)	(213,323)	(3,089)	(73,475)	(76,564)
		TOTAL ACCUMULATED AMORTIZATION	(2,956,885)	(45,715,942)	(48,672,827)	(2,896,507)	(30,918,533)	(33,815,040)	(60,378)	(14,797,409)	(14,857,787)
		TOTAL ACCUMULATED DEPR/AMORT	(529,940,203)	(875,361,722)	(1,405,301,925)	(327,346,897)	(578,467,860)	(905,814,757)	(202,593,306)	(296,893,862)	(499,487,168)
		NET ELECTRIC UTILITY PLANT before DFIT	1,106,664,597	1,598,591,868	2,705,256,465	730,849,510	1,057,495,427	1,788,344,937	375,815,087	541,096,441	916,911,528
		ACCUMULATED DFIT									
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(66,285)	(66,285)	0	(43,569)	(43,569)	0	(22,716)	(22,716)
12		ADFIT - Electric Plant In Service (282900)	0	(496,311,551)	(496,311,551)	0	(328,091,714)	(328,091,714)	0	(168,219,837)	(168,219,837)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(50,161,145)	(50,161,145)	0	(34,245,014)	(34,245,014)	0	(15,916,131)	(15,916,131)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(448,028)	(448,028)	0	(305,869)	(305,869)	0	(142,159)	(142,159)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,487,587)	(11,487,587)	0	(7,550,791)	(7,550,791)	0	(3,936,796)	(3,936,796)
1		ADFIT - CDA Settlement Costs (283333)	0	391,537	391,537	0	257,357	257,357	0	134,180	134,180
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,908,219)	(2,908,219)	0	(1,922,507)	(1,922,507)	0	(985,712)	(985,712)
		TOTAL ACCUMULATED DFIT	0	(560,991,278)	(560,991,278)	0	(371,902,107)	(371,902,107)	0	(189,089,171)	(189,089,171)
		NET ELECTRIC UTILITY PLANT	1,106,664,597	1,037,600,590	2,144,265,187	730,849,510	685,593,320	1,416,442,830	375,815,087	352,007,270	727,822,357

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.185%	33.815%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.106%	33.894%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-12A</b>
For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	1,037,600,590	2,144,265,187	730,849,510	685,593,320	1,416,442,830	375,815,087	352,007,270	727,822,357
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	0	0	0	(445,577)	0	(445,577)	445,577	0	445,577
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(2,963,152)	0	(2,963,152)	(949,639)	0	(949,639)	(2,013,513)	0	(2,013,513)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,779,675	0	7,779,675	4,966,321	0	4,966,321	2,813,354	0	2,813,354
99	ADFIT - Kettle Falls Disallowed (190420)	112,054	0	112,054	112,054	0	112,054	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,533,338	0	1,533,338	0	0	0	1,533,338	0	1,533,338
99	ADFIT - Boulder Park Disallowed (190040)	373,332	0	373,332	0	0	0	373,332	0	373,332
99	Investment in WNP3 Exchange Power (124900, 12493)	6,737,192	0	6,737,192	6,737,192	0	6,737,192	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,210,823)	0	(1,210,823)	(1,210,823)	0	(1,210,823)	0	0	0
99	CDA Lake Settlement - WA (182382)	608,473	0	608,473	608,473	0	608,473	0	0	0
99	CDA Lake Settlement - ID (186382)	118,737	0	118,737	0	0	0	118,737	0	118,737
99	ADFIT - CDA Lake Settlement - Direct (283382)	(254,525)	0	(254,525)	(212,967)	0	(212,967)	(41,558)	0	(41,558)
99	CDA CDR Fund - Direct (182324)	44,260	0	44,260	44,260	0	44,260	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	313,979	0	313,979	291,758	0	291,758	22,221	0	22,221
99	ADFIT - Spokane River Relicensing (283322)	(109,868)	0	(109,868)	(102,096)	0	(102,096)	(7,772)	0	(7,772)
99	Spokane River PM&Es (182323)	288,748	0	288,748	185,264	0	185,264	103,484	0	103,484
99	ADFIT - Spokane River PM&Es (283323)	(101,086)	0	(101,086)	(64,867)	0	(64,867)	(36,219)	0	(36,219)
99	Montana Riverbed Settlement (186360)	135,151	0	135,151	115,113	0	115,113	20,038	0	20,038
99	ADFIT - Montana Riverbed Settlement (283365)	(18,575)	0	(18,575)	(21,455)	0	(21,455)	2,880	0	2,880
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,212,899)	(618)	(2,213,517)	(658,186)	(422)	(658,608)	(1,554,713)	(196)	(1,554,909)
99	Customer Deposits (235199)	(1,798,844)	0	(1,798,844)	(1,798,844)	0	(1,798,844)	0	0	0
C-WKC	Working Capital	65,538,089	32,189,467	97,727,556	65,538,089	0	65,538,089	0	32,189,467	32,189,467
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	67,582,082	32,188,849	99,770,931	68,997,344	(422)	68,996,922	(1,415,262)	32,189,271	30,774,009
	NET RATE BASE	#####	1,069,789,439	2,244,036,118	799,846,854	685,592,898	1,485,439,752	374,399,825	384,196,541	758,596,366

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	7,973,709	7,973,709			7,973,709	7,973,709		5,241,119	5,241,119		2,732,590	2,732,590	
1	Hydro (ED-AN)	11,189,274	11,189,274			11,189,274	11,189,274		7,354,710	7,354,710		3,834,564	3,834,564	
1	Other (ED-AN)	9,661,710	9,661,710			9,661,710	9,661,710		6,350,642	6,350,642		3,311,068	3,311,068	
<b>Total Electric Production</b>		<b>28,824,693</b>	<b>28,824,693</b>			<b>28,824,693</b>	<b>28,824,693</b>		<b>18,946,471</b>	<b>18,946,471</b>		<b>9,878,222</b>	<b>9,878,222</b>	
<b>Electric Transmission</b>														
1	ED-AN	12,033,551	12,033,551			12,033,551	12,033,551		7,909,653	7,909,653		4,123,898	4,123,898	
<b>Total Electric Transmissio</b>		<b>12,033,551</b>	<b>12,033,551</b>			<b>12,033,551</b>	<b>12,033,551</b>		<b>7,909,653</b>	<b>7,909,653</b>		<b>4,123,898</b>	<b>4,123,898</b>	
<b>Electric Distribution</b>														
3	ED-AN	45,379	45,379			45,379	45,379		30,034	30,034		15,345	15,345	
	ED-ID	16,489,836	16,489,836		16,489,836	16,489,836	16,489,836				16,489,836		16,489,836	
	ED-WA	28,627,206	28,627,206		28,627,206	28,627,206	28,627,206		28,627,206	28,627,206				
<b>Total Electric Distribution</b>		<b>45,162,421</b>	<b>45,162,421</b>		<b>45,117,042</b>	<b>45,379</b>	<b>45,162,421</b>		<b>28,627,206</b>	<b>30,034</b>	<b>28,657,240</b>	<b>16,489,836</b>	<b>15,345</b>	<b>16,505,181</b>
<b>Gas Underground Storage</b>														
	GD-AN	732,782		732,782										
	GD-OR	131,524				131,524								
<b>Total Gas Underground St</b>		<b>864,306</b>		<b>732,782</b>		<b>131,524</b>								
<b>Gas Distribution</b>														
	GD-AN	98,708		98,708										
	GD-ID	4,995,571		4,995,571										
	GD-WA	10,109,543		10,109,543										
	GD-OR	6,829,919				6,829,919								
<b>Total Gas Distribution</b>		<b>22,033,741</b>		<b>15,203,822</b>		<b>6,829,919</b>								
<b>General Plant</b>														
4	ED-AN	2,806,990	2,806,990			2,806,990	2,806,990		1,916,332	1,916,332		890,658	890,658	
	ED-ID	227,726	227,726		227,726	227,726	227,726				227,726		227,726	
	ED-WA	883,764	883,764		883,764	883,764	883,764	883,764						
7,4	CD-AA	17,771,143	12,498,090	3,633,310	1,639,743	12,498,090	12,498,090		8,532,446	8,532,446		3,965,644	3,965,644	
9,4	CD-AN	884,757	688,421	196,336		688,421	688,421		469,985	469,985		218,436	218,436	
9	CD-ID	351,682	273,640	78,042		273,640	273,640				273,640		273,640	
9	CD-WA	245,420	190,959	54,461		190,959	190,959	190,959		190,959				
8	GD-AA	359,214		246,270	112,944									
	GD-AN	35,682		35,682										
	GD-ID	57,586		57,586										
	GD-WA	244,703		244,703										
	GD-OR	188,765			188,765									
<b>Total General Plant</b>		<b>24,057,432</b>	<b>17,569,590</b>	<b>4,546,390</b>	<b>1,941,452</b>	<b>1,576,089</b>	<b>15,993,501</b>	<b>17,569,590</b>	<b>1,074,723</b>	<b>10,918,763</b>	<b>11,993,486</b>	<b>501,366</b>	<b>5,074,738</b>	<b>5,576,104</b>
<b>Total Depreciation Expens</b>		<b>132,976,144</b>	<b>103,590,255</b>	<b>20,482,994</b>	<b>8,902,895</b>	<b>46,693,131</b>	<b>56,897,124</b>	<b>103,590,255</b>	<b>29,701,929</b>	<b>37,804,921</b>	<b>67,506,850</b>	<b>16,991,202</b>	<b>19,092,203</b>	<b>36,083,405</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 Production/Transmission Ratio	65.730%	34.270%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3 Direct Distribution Operating Expe	66.185%	33.815%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4 Jurisdictional 4-Factor Ratio	68.270%	31.730%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12A</b>
For Twelve Months Ended May 31, 2017	
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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
1	Franchises (302000) ED-AN	918,401	918,401			918,401	918,401		603,665	603,665		314,736	314,736		
1	Misc Intangible Plt (30300) ED-AN	243,606	243,606			243,606	243,606		160,122	160,122		83,484	83,484		
<b>Total Production/Transmission</b>		<b>1,162,007</b>	<b>1,162,007</b>			<b>1,162,007</b>	<b>1,162,007</b>		<b>763,787</b>	<b>763,787</b>		<b>398,220</b>	<b>398,220</b>		
<b>Distribution</b>															
	Franchises (302000) ED-WA	24,153	24,153			24,153	24,153	24,153		24,153					
	Misc Intangible Plt (30300) ED-WA	4,867	4,867			4,867	4,867	4,867		4,867					
<b>Total Distribution</b>		<b>29,020</b>	<b>29,020</b>			<b>29,020</b>	<b>29,020</b>	<b>29,020</b>		<b>29,020</b>					
<b>General Plant - 303000</b>															
7,4	CD-AA	598,927	421,213	122,451	55,263		421,213	421,213		287,562	287,562		133,651	133,651	
9,1	CD-AN	9,728	7,570	2,158			7,570	7,570		4,976	4,976		2,594	2,594	
	GD-ID	14,942		14,942											
	GD-WA	24,862		24,862											
	GD-OR	3,304			3,304										
<b>Total General Plant - 303000</b>		<b>651,763</b>	<b>428,783</b>	<b>164,413</b>	<b>58,567</b>		<b>428,783</b>	<b>428,783</b>		<b>292,538</b>	<b>292,538</b>		<b>136,245</b>	<b>136,245</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	22,147,522	15,575,909	4,528,061	2,043,552		15,575,909	15,575,909		10,633,673	10,633,673		4,942,236	4,942,236	
9,4	CD-AN	12,836	9,988	2,848			9,988	9,988		6,819	6,819		3,169	3,169	
9,4	CD-ID	18,602	14,474	4,128		14,474	14,474	14,474				14,474	14,474		
4	ED-AN	726,798	726,798				726,798	726,798		496,185	496,185		230,613	230,613	
	ED-ID	3,560	3,560			3,560	3,560	3,560				3,560	3,560		
	ED-WA	824,808	824,808			824,808	824,808	824,808		824,808	824,808				
8	GD-AA	267,025		183,067	83,958										
	GD-AN	0		0											
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>		<b>24,001,151</b>	<b>17,155,537</b>	<b>4,718,104</b>	<b>2,127,510</b>		<b>842,842</b>	<b>16,312,695</b>	<b>17,155,537</b>	<b>824,808</b>	<b>11,136,677</b>	<b>11,961,485</b>	<b>18,034</b>	<b>5,176,018</b>	<b>5,194,052</b>
<b>Gas Underground Storage</b>															
	GD-AN	227		227											
<b>Total Gas Underground Storage</b>		<b>227</b>		<b>227</b>											
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	8,878	6,244	1,815	819		6,244	6,244		4,263	4,263		1,981	1,981	
4	ED-AN	47,234	47,234				47,234	47,234		32,247	32,247		14,987	14,987	
	GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>		<b>56,112</b>	<b>53,478</b>	<b>1,815</b>	<b>819</b>		<b>53,478</b>	<b>53,478</b>		<b>36,510</b>	<b>36,510</b>		<b>16,968</b>	<b>16,968</b>	
<b>Total Amortization Expense</b>		<b>25,900,280</b>	<b>18,828,825</b>	<b>4,884,559</b>	<b>2,186,896</b>		<b>871,862</b>	<b>17,956,963</b>	<b>18,828,825</b>	<b>853,828</b>	<b>12,229,512</b>	<b>13,083,340</b>	<b>18,034</b>	<b>5,727,451</b>	<b>5,745,485</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	Production/Transmission Rat		65.730%					34.270%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio		68.270%					31.730%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%									

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12A</b>
For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(295,349,426)	(295,349,426)			(295,349,426)	(295,349,426)		(194,133,178)	(194,133,178)		(101,216,248)	(101,216,248)	
1	Hydro (ED-AN)	(129,255,206)	(129,255,206)			(129,255,206)	(129,255,206)		(84,959,447)	(84,959,447)		(44,295,759)	(44,295,759)	
1	Other (ED-AN)	(109,357,286)	(109,357,286)			(109,357,286)	(109,357,286)		(71,880,544)	(71,880,544)		(37,476,742)	(37,476,742)	
<b>Total Electric Production</b>		<b>(533,961,918)</b>	<b>(533,961,918)</b>			<b>(533,961,918)</b>	<b>(533,961,918)</b>		<b>(350,973,169)</b>	<b>(350,973,169)</b>		<b>(182,988,749)</b>	<b>(182,988,749)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(208,097,657)	(208,097,657)			(208,097,657)	(208,097,657)		(136,782,590)	(136,782,590)		(71,315,067)	(71,315,067)	
<b>Total Electric Transmissic</b>		<b>(208,097,657)</b>	<b>(208,097,657)</b>			<b>(208,097,657)</b>	<b>(208,097,657)</b>		<b>(136,782,590)</b>	<b>(136,782,590)</b>		<b>(71,315,067)</b>	<b>(71,315,067)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(73,567)	(73,567)				(73,567)		(48,690)	(48,690)		(24,877)	(24,877)	
	ED-ID	(189,362,932)	(189,362,932)			(189,362,932)	(189,362,932)				(189,362,932)		(189,362,932)	
	ED-WA	(303,262,081)	(303,262,081)			(303,262,081)	(303,262,081)	(303,262,081)			(303,262,081)			
<b>Total Electric Distribution</b>		<b>(492,698,580)</b>	<b>(492,698,580)</b>			<b>(492,625,013)</b>	<b>(73,567)</b>	<b>(492,698,580)</b>	<b>(303,262,081)</b>	<b>(48,690)</b>	<b>(303,310,771)</b>	<b>(189,362,932)</b>	<b>(24,877)</b>	<b>(189,387,809)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(14,608,983)		(14,608,983)										
	GD-OR	(864,994)				(864,994)								
<b>Total Gas Underground S</b>		<b>(15,473,977)</b>		<b>(14,608,983)</b>		<b>(864,994)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,647,997)		(1,647,997)										
	GD-ID	(67,903,970)		(67,903,970)										
	GD-WA	(131,087,972)		(131,087,972)										
	GD-OR	(102,107,906)				(102,107,906)								
<b>Total Gas Distribution</b>		<b>(302,747,845)</b>		<b>(200,639,939)</b>		<b>(102,107,906)</b>								
<b>General Plant</b>														
4	ED-AN	(44,683,416)	(44,683,416)				(44,683,416)		(30,505,368)	(30,505,368)		(14,178,048)	(14,178,048)	
	ED-ID	(8,762,861)	(8,762,861)			(8,762,861)	(8,762,861)				(8,762,861)		(8,762,861)	
	ED-WA	(18,509,875)	(18,509,875)			(18,509,875)	(18,509,875)	(18,509,875)			(18,509,875)			
7,4	CD-AA	(48,361,577)	(34,011,730)	(9,887,524)	(4,462,323)		(34,011,730)		(23,219,808)	(23,219,808)		(10,791,922)	(10,791,922)	
9,4	CD-AN	(11,332,226)	(8,817,492)	(2,514,734)			(8,817,492)		(6,019,702)	(6,019,702)		(2,797,790)	(2,797,790)	
9	CD-ID	(5,664,043)	(4,407,135)	(1,256,908)			(4,407,135)				(4,407,135)		(4,407,135)	
9	CD-WA	(3,442,319)	(2,678,434)	(763,885)			(2,678,434)		(2,678,434)	(2,678,434)				
8	GD-AA	(2,121,932)		(1,454,754)	(667,178)									
	GD-AN	(2,453,442)		(2,453,442)										
	GD-ID	(1,448,891)		(1,448,891)										
	GD-WA	(5,493,166)		(5,493,166)										
	GD-OR	(4,625,142)			(4,625,142)									
<b>Total General Plant</b>		<b>(156,898,890)</b>	<b>(121,870,943)</b>	<b>(25,273,304)</b>	<b>(9,754,643)</b>	<b>(34,358,305)</b>	<b>(87,512,638)</b>	<b>(121,870,943)</b>	<b>(21,188,309)</b>	<b>(59,744,878)</b>	<b>(80,933,187)</b>	<b>(13,169,996)</b>	<b>(27,767,760)</b>	<b>(40,937,756)</b>
<b>Total Accumulated Depr</b>		<b>(1,709,878,867)</b>	<b>(1,356,629,098)</b>	<b>(240,522,226)</b>	<b>(112,727,543)</b>	<b>(526,983,318)</b>	<b>(829,645,780)</b>	<b>(1,356,629,098)</b>	<b>(324,450,390)</b>	<b>(547,549,327)</b>	<b>(871,999,717)</b>	<b>(202,532,928)</b>	<b>(282,096,453)</b>	<b>(484,629,381)</b>

Allocation Ratios:				Jurisdiction -				
Service -		Electric	Gas-North	Gas-South		Washington	Idaho	
7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	Production/Transmission Ratio	65.730%	34.270%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3	Direct Distribution Operating Expense	66.185%	33.815%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4	Jurisdictional 4-Factor Ratio	68.270%	31.730%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-12A</b>
For Twelve Months Ended May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
1	Franchises (302000)	ED-AN	(10,064,821)	(10,064,821)		(10,064,821)	(10,064,821)		(6,615,607)	(6,615,607)		(3,449,214)	(3,449,214)
1	Misc Intangible Plt (3030)	ED-AN	(1,353,927)	(1,353,927)		(1,353,927)	(1,353,927)		(889,936)	(889,936)		(463,991)	(463,991)
<b>Total Production/Transmission</b>			<b>(11,418,748)</b>	<b>(11,418,748)</b>		<b>(11,418,748)</b>	<b>(11,418,748)</b>		<b>(7,505,543)</b>	<b>(7,505,543)</b>		<b>(3,913,205)</b>	<b>(3,913,205)</b>
<b>Distribution</b>													
	Franchises (302000)	ED-WA	(167,376)	(167,376)		(167,376)	(167,376)	(167,376)		(167,376)			
	Misc Intangible Plt (3030)	ED-WA	(33,687)	(33,687)		(33,687)	(33,687)	(33,687)		(33,687)			
<b>Total Distribution</b>			<b>(201,063)</b>	<b>(201,063)</b>		<b>(201,063)</b>	<b>(201,063)</b>	<b>(201,063)</b>		<b>(201,063)</b>			
<b>General Plant - 303000</b>													
7,4		CD-AA	(1,860,336)	(1,308,337)	(380,346)	(171,653)	(1,308,337)	(1,308,337)		(893,202)	(893,202)	(415,135)	(415,135)
9,1		CD-AN	(86,229)	(67,094)	(19,135)		(67,094)	(67,094)		(44,101)	(44,101)	(22,993)	(22,993)
		GD-ID	(70,202)		(70,202)								
		GD-WA	(164,356)		(164,356)								
		GD-OR	(81,158)			(81,158)							
<b>Total General Plant - 303000</b>			<b>(2,262,281)</b>	<b>(1,375,431)</b>	<b>(634,039)</b>	<b>(252,811)</b>	<b>(1,375,431)</b>	<b>(1,375,431)</b>		<b>(937,303)</b>	<b>(937,303)</b>	<b>(438,128)</b>	<b>(438,128)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>													
7,4		CD-AA	(44,573,500)	(31,347,651)	(9,113,051)	(4,112,798)	(31,347,651)	(31,347,651)		(21,401,041)	(21,401,041)	(9,946,610)	(9,946,610)
9,4		CD-AN	(34,661)	(26,970)	(7,691)		(26,970)	(26,970)		(18,412)	(18,412)	(8,558)	(8,558)
9		CD-ID	(51,409)	(40,001)	(11,408)		(40,001)	(40,001)				(40,001)	(40,001)
4		ED-AN	(1,315,579)	(1,315,579)			(1,315,579)	(1,315,579)		(898,146)	(898,146)	(417,433)	(417,433)
		ED-ID	(17,288)	(17,288)			(17,288)	(17,288)				(17,288)	(17,288)
		ED-WA	(2,640,209)	(2,640,209)			(2,640,209)	(2,640,209)	(2,640,209)		(2,640,209)		
8		GD-AA	(835,010)		(572,466)	(262,544)							
		GD-AN	0		0								
		GD-OR	0			0							
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(49,467,656)</b>	<b>(35,387,698)</b>	<b>(9,704,616)</b>	<b>(4,375,342)</b>	<b>(32,690,200)</b>	<b>(32,690,200)</b>		<b>(22,317,599)</b>	<b>(22,317,599)</b>	<b>(10,372,601)</b>	<b>(10,429,890)</b>
<b>Gas Underground Storage</b>													
		GD-AN	(240,295)		(240,295)								
<b>Total Gas Underground Storage</b>			<b>(240,295)</b>		<b>(240,295)</b>								
<b>General Plant - 390200, 396200</b>													
7,4		CD-AA	(183,145)	(128,802)	(37,444)	(16,899)	(128,802)	(128,802)		(87,933)	(87,933)	(40,869)	(40,869)
9		CD-ID	(3,970)	(3,089)	(881)		(3,089)	(3,089)				(3,089)	(3,089)
9		CD-WA	(5,792)	(4,507)	(1,285)		(4,507)	(4,507)	(4,507)				
4		ED-AN	(102,761)	(102,761)			(102,761)	(102,761)		(70,155)	(70,155)	(32,606)	(32,606)
		ED-WA	(50,728)	(50,728)			(50,728)	(50,728)	(50,728)		(50,728)		
		GD-WA	(543)		(543)								
		GD-OR	0			0							
<b>Total General Plant - 390200, 396200</b>			<b>(346,939)</b>	<b>(289,887)</b>	<b>(40,153)</b>	<b>(16,899)</b>	<b>(231,563)</b>	<b>(231,563)</b>		<b>(158,088)</b>	<b>(158,088)</b>	<b>(73,475)</b>	<b>(76,564)</b>
<b>Total Accumulated Amortization</b>			<b>(63,936,982)</b>	<b>(48,672,827)</b>	<b>(10,619,103)</b>	<b>(4,645,052)</b>	<b>(45,715,942)</b>	<b>(45,715,942)</b>		<b>(28,966,507)</b>	<b>(28,966,507)</b>	<b>(14,797,409)</b>	<b>(14,857,787)</b>

**Allocation Ratios:**

**Service -**

	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 Production/Transmission Ratio	65.730%	34.270%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4 Jurisdictional 4-Factor Ratio	68.270%	31.730%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%			

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended May 31, 2017 Average of Monthly Averages Basis	Report ID: <b>C-GPL-12A</b>
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AVISTA UTILITIES

Electric 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
99	GD-WA / ID / AN	1,259,728	0	0	0	0	1,259,728	0	0	1,259,728	0	0	0
99	GD-OR / AS	848,544	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
7	CD-AA	10,061,916	0	0	7,076,344	7,076,344	0	0	2,057,159	2,057,159	0	928,413	928,413
9	CD-WA / ID / AN	1,631,236	693,947	340,200	235,101	1,269,248	197,912	97,025	67,051	361,988	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>14,200,088</b>	<b>707,558</b>	<b>702,479</b>	<b>7,334,219</b>	<b>8,744,256</b>	<b>1,457,640</b>	<b>97,025</b>	<b>2,124,210</b>	<b>3,678,875</b>	<b>848,544</b>	<b>928,413</b>	<b>1,776,957</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,915,049	1,052,423	2,278,283	4,584,343	7,915,049	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,241,536	0	0	0	0	2,241,536	0	0	2,241,536	0	0	0
99	GD-OR / AS	3,619,834	0	0	0	0	0	0	0	3,619,834	0	0	3,619,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	100,645,878	0	0	70,782,233	70,782,233	0	0	20,577,050	20,577,050	0	9,286,595	9,286,595
9	CD-WA / ID / AN	24,749,512	5,529,402	5,550,539	8,177,407	19,257,348	1,576,976	1,583,005	2,332,183	5,492,164	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>139,171,809</b>	<b>6,581,825</b>	<b>7,828,822</b>	<b>83,543,983</b>	<b>97,954,630</b>	<b>3,818,512</b>	<b>1,583,005</b>	<b>22,909,233</b>	<b>28,310,750</b>	<b>3,619,834</b>	<b>9,286,595</b>	<b>12,906,429</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	7,866,905	2,109,658	1,831	5,755,416	7,866,905	0	0	0	0	0	0	0
99	GD-WA / ID / AN	6,372	0	0	0	0	0	0	6,372	6,372	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	613,692	0	0	0	0	0	0	420,735	420,735	0	192,957	192,957
7	CD-AA	58,839,713	0	0	41,380,794	41,380,794	0	0	12,029,779	12,029,779	0	5,429,140	5,429,140
9	CD-WA / ID / AN	354,641	121,746	66,212	87,984	275,942	34,722	18,884	25,093	78,699	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>67,681,323</b>	<b>2,231,404</b>	<b>68,043</b>	<b>47,224,194</b>	<b>49,523,641</b>	<b>34,722</b>	<b>18,884</b>	<b>12,481,979</b>	<b>12,535,585</b>	<b>0</b>	<b>5,622,097</b>	<b>5,622,097</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	38,094,926	18,083,779	7,300,706	12,710,441	38,094,926	0	0	0	0	0	0	0
99	GD-WA / ID / AN	11,441,811	0	0	0	0	7,492,011	2,313,228	1,636,572	11,441,811	0	0	0
99	GD-OR / AS	4,044,438	0	0	0	0	0	0	0	4,044,438	0	0	4,044,438
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	670,270	0	0	471,387	471,387	0	0	137,037	137,037	0	61,846	61,846
9	CD-WA / ID / AN	6,055,836	1,962,725	830,779	1,918,481	4,711,985	559,766	236,937	547,148	1,343,851	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>60,307,281</b>	<b>20,046,504</b>	<b>8,131,485</b>	<b>15,100,309</b>	<b>43,278,298</b>	<b>8,051,777</b>	<b>2,550,165</b>	<b>2,320,757</b>	<b>12,922,699</b>	<b>4,044,438</b>	<b>61,846</b>	<b>4,106,284</b>

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended May 31, 2017 Average of Monthly Averages Basis	Report ID: <b>C-GPL-12A</b>
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AVISTA UTILITIES

Electric 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	400,035	10,635	14,601	374,799	400,035	0	0	0	0	0	0	0
99	GD-WA / ID / AN	87,674	0	0	0	0	87,674	0	0	87,674	0	0	0
99	GD-OR / AS	53,945	0	0	0	0	0	0	0	0	53,945	0	53,945
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	4,093,699	103,058	118,940	2,963,268	3,185,266	29,392	33,922	845,119	908,433	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>4,635,353</b>	<b>113,693</b>	<b>133,541</b>	<b>3,338,067</b>	<b>3,585,301</b>	<b>117,066</b>	<b>33,922</b>	<b>845,119</b>	<b>996,107</b>	<b>53,945</b>	<b>0</b>	<b>53,945</b>
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,808,356	844,980	262,177	2,701,199	3,808,356	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,602,612	0	0	0	0	1,905,523	334,444	362,645	2,602,612	0	0	0
99	GD-OR / AS	941,001	0	0	0	0	0	0	0	0	941,001	0	941,001
8	GD-AA	3,205,810	0	0	0	0	0	0	2,197,839	2,197,839	0	1,007,971	1,007,971
7	CD-AA	12,789,802	0	0	8,994,812	8,994,812	0	0	2,614,875	2,614,875	0	1,180,115	1,180,115
9	CD-WA / ID / AN	1,205,941	15,864	756,304	166,162	938,330	4,525	215,697	47,389	267,611	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>24,553,522</b>	<b>860,844</b>	<b>1,018,481</b>	<b>11,862,173</b>	<b>13,741,498</b>	<b>1,910,048</b>	<b>550,141</b>	<b>5,222,748</b>	<b>7,682,937</b>	<b>941,001</b>	<b>2,188,086</b>	<b>3,129,087</b>
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	58,154	0	0	58,154	58,154	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>58,154</b>	<b>0</b>	<b>0</b>	<b>58,154</b>	<b>58,154</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	780,277	211,334	27,569	541,374	780,277	0	0	0	0	0	0	0
99	GD-WA / ID / AN	139,680	0	0	0	0	15,055	4,910	119,715	139,680	0	0	0
99	GD-OR / AS	42,075	0	0	0	0	0	0	0	0	42,075	0	42,075
8	GD-AA	184,544	0	0	0	0	0	0	126,520	126,520	0	58,024	58,024
7	CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	32,817
9	CD-WA / ID / AN	31,370	1,415	452	22,541	24,408	404	129	6,429	6,962	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,533,609</b>	<b>212,749</b>	<b>28,021</b>	<b>814,046</b>	<b>1,054,816</b>	<b>15,459</b>	<b>5,039</b>	<b>325,379</b>	<b>345,877</b>	<b>42,075</b>	<b>90,841</b>	<b>132,916</b>
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,347,915	14,730,489	9,700,907	7,916,519	32,347,915	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,310,453	0	0	0	0	2,619,687	860,272	830,494	4,310,453	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	371,668	371,668	0	0	108,047	108,047	0	48,763	48,763
9	CD-WA / ID / AN	1,395,036	252,166	308,913	524,384	1,085,463	71,917	88,102	149,554	309,573	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>38,625,716</b>	<b>14,982,655</b>	<b>10,009,820</b>	<b>8,812,571</b>	<b>33,805,046</b>	<b>2,691,604</b>	<b>948,374</b>	<b>1,088,095</b>	<b>4,728,073</b>	<b>43,834</b>	<b>48,763</b>	<b>92,597</b>

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended May 31, 2017 Average of Monthly Averages Basis	Report ID: <b>C-GPL-12A</b>
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AVISTA UTILITIES

Electric 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
	397XXX Communication Equipment												
99	ED-WA / ID / AN	63,442,157	12,385,550	6,134,837	44,921,770	63,442,157	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,185,877	0	0	0	0	688,602	497,275	0	1,185,877	0	0	0
99	GD-OR / AS	1,225,548	0	0	0	0	0	0	0	0	1,225,548	0	1,225,548
8	GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198
7	CD-AA	40,362,686	0	0	28,386,270	28,386,270	0	0	8,252,151	8,252,151	0	3,724,265	3,724,265
9	CD-WA/ ID / AN	13,577,906	1,354,917	3,032,733	6,177,183	10,564,833	386,420	864,931	1,761,722	3,013,073	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>120,787,107</b>	<b>13,740,467</b>	<b>9,167,570</b>	<b>79,485,223</b>	<b>102,393,260</b>	<b>1,075,022</b>	<b>1,362,206</b>	<b>10,694,608</b>	<b>13,131,836</b>	<b>1,225,548</b>	<b>4,036,463</b>	<b>5,262,011</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	127,093	0	2,284	124,809	127,093	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	395,641	0	0	278,246	278,246	0	0	80,889	80,889	0	36,506	36,506
9	CD-WA/ ID / AN	10,479	3,880	390	3,884	8,154	1,106	111	1,108	2,325	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>535,580</b>	<b>3,880</b>	<b>2,674</b>	<b>406,939</b>	<b>413,493</b>	<b>1,106</b>	<b>111</b>	<b>81,997</b>	<b>83,214</b>	<b>2,367</b>	<b>36,506</b>	<b>38,873</b>
	<b>TOTAL GENERAL PLANT</b>	<b>472,089,542</b>	<b>59,481,579</b>	<b>37,090,936</b>	<b>257,979,878</b>	<b>354,552,393</b>	<b>19,172,956</b>	<b>7,148,872</b>	<b>58,094,125</b>	<b>84,415,953</b>	<b>10,821,586</b>	<b>22,299,610</b>	<b>33,121,196</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS <b>COMMON INTANGIBLE PLANT</b> For Twelve Months Ended May 31, 2017 Average of Monthly Averages Basis	Report ID: <b>C-IPL-12A</b>
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AVISTA UTILITIES

Electric 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	10,568,010	265,145	0	10,302,865	10,568,010	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	547,162	0	0	0	0	0	0	0	0	547,162	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		<b>TOTAL ACCOUNT</b>	<b>22,095,337</b>	<b>265,145</b>	<b>0</b>	<b>16,772,063</b>	<b>17,037,208</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,879,823</b>	<b>3,682,022</b>	<b>547,162</b>	<b>828,945</b>	<b>1,376,107</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,763,669	4,227,913	18,623	3,517,133	7,763,669	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	1,280,791	0	0	0	0	0	0	878,085	878,085	0	402,706	
7		CD-AA	61,734,988	0	0	43,416,983	43,416,983	0	0	12,621,718	12,621,718	0	5,696,287	
9		CD-WA / ID / AN	161,229	0	74,450	51,001	125,451	0	21,233	14,545	35,778	0	0	
		<b>TOTAL ACCOUNT</b>	<b>70,940,677</b>	<b>4,227,913</b>	<b>93,073</b>	<b>46,985,117</b>	<b>51,306,103</b>	<b>0</b>	<b>21,233</b>	<b>13,514,348</b>	<b>13,535,581</b>	<b>0</b>	<b>6,098,993</b>	<b>6,098,993</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	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	6,457,141	0	0	4,541,178	4,541,178	0	0	1,320,163	1,320,163	0	595,800	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,457,141</b>	<b>0</b>	<b>0</b>	<b>4,541,178</b>	<b>4,541,178</b>	<b>0</b>	<b>0</b>	<b>1,320,163</b>	<b>1,320,163</b>	<b>0</b>	<b>595,800</b>	<b>595,800</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	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,912,569</b>	<b>70,912,569</b>	<b>0</b>	<b>0</b>	<b>20,614,940</b>	<b>20,614,940</b>	<b>0</b>	<b>9,303,695</b>	<b>9,303,695</b>
	<b>TOTAL</b>		<b>200,324,359</b>	<b>4,493,058</b>	<b>93,073</b>	<b>139,210,927</b>	<b>143,797,058</b>	<b>1,022,594</b>	<b>800,838</b>	<b>37,329,274</b>	<b>39,152,706</b>	<b>547,162</b>	<b>16,827,433</b>	<b>17,374,595</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended May 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(70,577,837)	(49,635,981)	(14,429,639)	(6,512,217)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(674,940)	(525,164)	(149,776)	0
7	283750	CD-AA	(637,055)	(448,028)	(130,246)	(58,781)
		Total	<u>(71,889,832)</u>	<u>(50,609,173)</u>	<u>(14,709,661)</u>	<u>(6,570,998)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended May 31, 2017
Average of Monthly Averages Basis

Report ID: <b>C-WKC-12A</b>
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AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			3,087,019	3,087,019					3,087,019
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			245	245					245
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(1,819)	(1,819)					(1,819)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			2	2					2
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	81,119,734	38,939,648		120,059,382	65,538,089	32,189,467	15,581,645	6,750,181	
<b>TOTAL</b>		<b>81,119,734</b>	<b>38,939,648</b>	<b>3,085,447</b>	<b>123,144,829</b>	<b>65,538,089</b>	<b>32,189,467</b>	<b>15,581,645</b>	<b>6,750,181</b>	<b>3,085,447</b>

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