

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2017

Avista Utilities

Decoupling Mechanism - UE-150204 Base effective 1/11/2016
Development of WA Electric Deferrals (Calendar Year 2017)

Line No.	Source	Oct-17	Nov-17	Dec-17	1st Quarter 2017 Total	2nd Quarter 2017 Total	3rd Quarter 2017 Total	4th Quarter 2017 Total	2017 YTD Total	
(a)	(b)	(l)	(m)	(n)						
Residential Group										
1	Actual Customers	Revenue System	213,798	213,856	214,177	636,811	635,106	636,189	641,831	2,549,937
2	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$54.00	\$65.98	\$86.05	\$77.15	\$50.38	\$49.77	\$68.69	\$61.52
3	Decoupled Revenue	(1) x (2)	\$ 11,545,452	\$ 14,110,432	\$ 18,430,720	\$ 49,129,489	\$ 31,995,296	\$ 31,665,369	\$ 44,086,604	\$ 156,876,758
4	Actual Base Rate Revenue	Revenue System	\$ 14,347,883	\$ 18,951,062	\$ 24,646,420					
5	Actual Basic Charge Revenue	Revenue System	\$ 1,860,480	\$ 1,856,154	\$ 1,857,488					
6	Actual Usage (kWhs)	Revenue System	163,829,516	214,624,109	275,751,737					
		Attachment 4, Page								
7	Retail Revenue Credit (\$/kWh)	1	\$ 0.01641	\$ 0.01641	\$ 0.01641					
8	Variable Power Supply Payments	(6) x (7)	\$ 2,688,442	\$ 3,521,982	\$ 4,525,086					
9	Customer Decoupled Payments	(4) - (5) -(8)	\$ 9,798,961	\$ 13,572,927	\$ 18,263,846	\$ 52,417,421	\$ 29,680,930	\$ 35,220,670	\$ 41,635,734	\$ 158,954,755
	Residential Revenue Per Customer Received		\$45.83	\$63.47	\$85.27	\$82.31	\$46.73	\$55.36	\$64.87	\$62.34
10	Deferral - Surcharge (Rebate)	(3) - (9)	\$ 1,746,491	\$ 537,505	\$ 166,874	\$ (3,287,932)	\$ 2,314,366	\$ (3,555,301)	\$ 2,450,870	\$ (2,077,997)
11	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (80,129)	\$ (24,661)	\$ (7,656)	\$ 150,850	\$ (106,183)	\$ 163,117	\$ (112,446)	\$ 95,338
		FERC Rate	4.21%	4.21%	4.21%					
12	Interest on Deferral	Avg Balance Calc	\$ (12,522)	\$ (8,743)	\$ (7,595)	\$ (28,418)	\$ (19,573)	\$ (33,280)	\$ (28,860)	\$ (110,132)
	Monthly Residential Deferral Totals		\$ 1,653,840	\$ 504,101	\$ 151,623	\$ (3,165,501)	\$ 2,188,610	\$ (3,425,464)	\$ 2,309,565	\$ (2,092,790)
13	Cumulative Residential Deferral Surcharge/(Rebate) Balance	Σ((10) ~ (12))	\$ (2,748,514)	\$ (2,244,413)	\$ (2,092,790)					
Non-Residential Group										
14	Actual Customers	Revenue System	36,212	35,948	36,223	107,699	107,665	108,178	108,383	431,925
15	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$380.49	\$350.02	\$369.70	\$358.81	\$366.28	\$392.99	\$366.78	\$371.23
16	Decoupled Revenue	(14) x (15)	\$ 13,778,285	\$ 12,582,387	\$ 13,391,801	\$ 38,643,800	\$ 39,435,584	\$ 42,513,334	\$ 39,752,473	\$ 160,345,191
17	Actual Base Rate Revenue	Revenue System	\$ 17,081,518	\$ 17,352,968	\$ 18,278,019					
18	Actual Basic Charge Revenue	Revenue System	\$ 1,573,389	\$ 1,578,531	\$ 1,581,325					
19	Actual Usage (kWhs)	Revenue System	172,986,219	173,841,003	191,504,968					
		Attachment 4, Page								
20	Retail Revenue Credit (\$/kWh)	1	\$ 0.01641	\$ 0.01641	\$ 0.01641					
21	Variable Power Supply Payments	(19) x (20)	\$ 2,838,704	\$ 2,852,731	\$ 3,142,597					
22	Customer Decoupled Payments	(17) - (18) -(21)	\$ 12,669,425	\$ 12,921,706	\$ 13,554,097	\$ 39,416,399	\$ 37,375,153	\$ 42,618,169	\$ 39,145,229	\$ 158,554,949
	Non-Residential Revenue Per Customer Received		\$349.87	\$359.46	\$374.18	\$365.99	\$347.14	\$393.96	\$361.17	\$367.09
23	Deferral - Surcharge (Rebate)	(16) - (22)	\$ 1,108,860	\$ (339,319)	\$ (162,296)	\$ (772,598)	\$ 2,060,431	\$ (104,835)	\$ 607,245	\$ 1,790,242
24	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (50,874)	\$ 15,568	\$ 7,446	\$ 35,447	\$ (94,533)	\$ 4,810	\$ (27,860)	\$ (82,136)
		FERC Rate	4.21%	4.21%	4.21%					
25	Interest on Deferral	Avg Balance Calc	\$ 5,846	\$ 7,154	\$ 6,340	\$ (3,791)	\$ 1,745	\$ 10,512	\$ 19,339	\$ 27,805
	Monthly Non-Residential Deferral Totals		\$ 1,063,831	\$ (316,598)	\$ (148,510)	\$ (740,942)	\$ 1,967,643	\$ (89,513)	\$ 598,723	\$ 1,735,911
26	Cumulative Non-Residential Deferral Surcharge/(Rebate) Balance	Σ((23) ~ (25))	\$ 2,201,019	\$ 1,884,421	\$ 1,735,911					
27	Total Cumulative Electric Deferral	(13) + (26)	\$ (547,495)	\$ (359,992)	\$ (356,879)					

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2017

Avista Utilities

Decoupling Mechanism - UG-150205 Base effective 1/11/2016

Development of WA Natural Gas Deferrals (Calendar Year 2017)

Line No.	Source	Oct-17	Nov-17	Dec-17	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	2017 YTD	
					2017	2017	2017	2017	Total	
(a)	(b)	(l)	(m)	(n)	(o)				(o)	
Residential Group										
1	Actual Customers	Revenue System	158,696	159,255	159,738	469,964	470,465	472,642	477,689	1,890,760
2	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$25.20	\$43.40	\$63.19	\$51.12	\$15.27	\$6.66	\$43.97	\$29.28
3	Decoupled Revenue	(1) x (2)	\$ 3,998,515	\$ 6,911,868	\$ 10,093,541	\$ 24,023,263	\$ 7,182,850	\$ 3,147,587	\$ 21,003,923	\$ 55,357,624
	Actual Usage (informational only)	Revenue System	8,849,788	14,859,437	22,788,639					
4	Actual Base Rate Revenue (Excludes Gas Costs)	Revenue System	\$ 4,991,030	\$ 7,735,067	\$ 11,662,425					
5	Actual Fixed Charge Revenue	Revenue System	\$ 1,450,971	\$ 1,453,338	\$ 1,455,831					
6	Customer Decoupled Payments	(4) - (5)	\$ 3,540,059	\$ 6,281,729	\$ 10,206,594	\$ 27,412,230	\$ 6,822,338	\$ 3,049,040	\$ 20,028,383	\$ 57,311,991
	Residential Revenue Per Customer Received		\$22.31	\$39.44	\$63.90	\$58.33	\$14.50	\$6.45	\$41.93	\$30.31
7	Deferral - Surcharge (Rebate)	(3) - (6)	\$ 458,456	\$ 630,139	\$ (113,054)	\$ (3,388,967)	\$ 360,512	\$ 98,547	\$ 975,541	\$ (1,954,367)
8	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (20,937)	\$ (28,777)	\$ 5,163	\$ 154,767	\$ (16,464)	\$ (4,500)	\$ (44,551)	\$ 89,252
	FERC Rate		4.21%	4.21%	4.21%					
9	Interest on Deferral	Avg Balance Calc	\$ (9,335)	\$ (7,545)	\$ (6,706)	\$ (23,695)	\$ (31,163)	\$ (28,523)	\$ (23,586)	\$ (106,967)
	Monthly Residential Deferral Totals		\$ 428,184	\$ 593,816	\$ (114,597)	\$ (3,257,895)	\$ 312,885	\$ 65,523	\$ 907,404	\$ (1,972,082)
10	Cumulative Residential Deferral Surcharge/(Rebate) Balance	Σ((7) ~ (9))	\$ (2,451,302)	\$ (1,857,485)	\$ (1,972,082)					
Non-Residential Group										
11	Actual Customers	Revenue System	2,927	2,936	2,948	8,684	8,748	8,770	8,811	35,013
12	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$414.48	\$584.57	\$759.99	\$648.71	\$296.26	\$178.70	\$586.76	\$427.33
13	Decoupled Revenue	(11) x (12)	\$ 1,213,193	\$ 1,716,304	\$ 2,240,455	\$ 5,633,419	\$ 2,591,644	\$ 1,567,222	\$ 5,169,952	\$ 14,962,237
	Actual Usage (informational only)		3,878,272	5,784,096	8,208,132					
14	Actual Base Rate Revenue (Excludes Gas Costs)	Revenue System	\$ 1,254,376	\$ 1,801,576	\$ 2,405,752					
15	Actual Fixed Charge Revenue	Revenue System	\$ 300,605	\$ 332,404	\$ 284,936					
16	Customer Decoupled Payments	(14) - (15)	\$ 953,771	\$ 1,469,172	\$ 2,120,816	\$ 5,897,724	\$ 2,272,066	\$ 1,372,851	\$ 4,543,758	\$ 14,086,400
	Non-Residential Revenue Per Customer Received		\$325.85	\$500.40	\$719.41	\$679.15	\$259.72	\$156.54	\$515.69	\$402.32
17	Deferral - Surcharge (Rebate)	(13) - (16)	\$ 259,422	\$ 247,132	\$ 119,639	\$ (264,305)	\$ 319,578	\$ 194,371	\$ 626,194	\$ 875,837
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (11,847)	\$ (11,286)	\$ (5,464)	\$ 12,070	\$ (14,594)	\$ (8,877)	\$ (28,597)	\$ (39,998)
	FERC Rate		4.21%	4.21%	4.21%					
19	Interest on Deferral	Avg Balance Calc	\$ 1,264	\$ 2,117	\$ 2,738	\$ (1,946)	\$ (1,453)	\$ 1,726	\$ 6,119	\$ 4,447
	Monthly Non-Residential Deferral Totals		\$ 248,839	\$ 237,963	\$ 116,914	\$ (254,181)	\$ 303,531	\$ 187,221	\$ 603,716	\$ 840,286
20	Cumulative Non-Residential Deferral Surcharge/(Rebate) Balance	Σ((17) ~ (19))	\$ 485,410	\$ 723,372	\$ 840,286					
21	Total Cumulative Natural Gas Deferral	(10) + (20)	\$ (1,965,892)	\$ (1,134,113)	\$ (1,131,796)					

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2017
Balance Sheet Accounts

GL Account Balance Accounting Period : '201710, 201711, 201712'

Jurisdiction:WA

Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
186328	REG ASSET-DECOUPLING DEFERRED	ED	201710	-4,402,354.51	1,653,840.38	-2,748,514.13	
	REG ASSET-DECOUPLING DEFERRED		201711	-2,748,514.13	504,101.07	-2,244,413.06	
	REG ASSET-DECOUPLING DEFERRED		201712	-2,244,413.06	151,623.17	-2,092,789.89	
	2,309,564.62						
	REG ASSET-DECOUPLING DEFERRED	GD	201710	-2,879,486.04	428,184.41	-2,451,301.63	
	REG ASSET-DECOUPLING DEFERRED		201711	-2,451,301.63	593,816.37	-1,857,485.26	
	REG ASSET-DECOUPLING DEFERRED		201712	-1,857,485.26	-114,596.78	-1,972,082.04	
	907,404.00						
	3,216,968.62						
186338	REG ASSET NON-RES DECOUPLING D	ED	201710	1,137,187.85	1,063,830.94	2,201,018.79	
	REG ASSET NON-RES DECOUPLING D		201711	2,201,018.79	-316,597.52	1,884,421.27	
	REG ASSET NON-RES DECOUPLING D		201712	1,884,421.27	-148,510.11	1,735,911.16	
	598,723.31						
	REG ASSET NON-RES DECOUPLING D	GD	201710	236,570.26	248,839.33	485,409.59	
	REG ASSET NON-RES DECOUPLING D		201711	485,409.59	237,962.65	723,372.24	
	REG ASSET NON-RES DECOUPLING D		201712	723,372.24	116,913.87	840,286.11	
	603,715.85						
	1,202,439.16						

GL Account Balance Accounting Period : '201710, 201711, 201712'

Jurisdiction:WA

2016 Deferred Revenue Pending Recovery

Acct	Ferc Acct Desc	Service	Period	Balance	Monthly Activity	Ending Balance	
182329	REG ASSET- DECOUPLING PRIOR YE	ED	201710	9,290,524.46	32,594.26	9,323,118.72	
	REG ASSET- DECOUPLING PRIOR YE		201711	9,323,118.72	-9,323,118.72	0.00	
	REG ASSET- DECOUPLING PRIOR YE		201712	0.00	0.00	0.00	
	-9,290,524.46						
	REG ASSET- DECOUPLING PRIOR YE	GD	201710	5,169,408.48	18,136.01	5,187,544.49	
	REG ASSET- DECOUPLING PRIOR YE		201711	5,187,544.49	-5,187,544.49	0.00	
	REG ASSET- DECOUPLING PRIOR YE		201712	0.00	0.00	0.00	
	-5,169,408.48						
	-14,459,932.94						
182339	REG ASSET - NON RES DECOUPLING	ED	201710	766,281.28	2,688.37	768,969.65	
	REG ASSET - NON RES DECOUPLING		201711	768,969.65	-768,969.65	0.00	
	REG ASSET - NON RES DECOUPLING		201712	0.00	0.00	0.00	
	-766,281.28						
	REG ASSET - NON RES DECOUPLING	GD	201710	1,374,842.07	4,823.40	1,379,665.47	
	REG ASSET - NON RES DECOUPLING		201711	1,379,665.47	-1,379,665.47	0.00	
	REG ASSET - NON RES DECOUPLING		201712	0.00	0.00	0.00	
	-1,374,842.07						
	-2,141,123.35						

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2017

GL Account Balance Accounting Period : '201710, 201711, 201712'

Jurisdiction:WA

**Deferred Revenue Approved for Recovery
Surcharge**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
182328	REG ASSET- DECOUPLING SURCHARG	ED	201710	1,278,697.26	-406,774.19	871,923.07	
	REG ASSET- DECOUPLING SURCHARG		201711	871,923.07	8,476,631.41	9,348,554.48	
	REG ASSET- DECOUPLING SURCHARG		201712	9,348,554.48	-1,136,014.73	8,212,539.75	
	6,933,842.49						
	REG ASSET- DECOUPLING SURCHARG	GD	201710	2,216,142.41	-239,536.09	1,976,606.32	
	REG ASSET- DECOUPLING SURCHARG		201711	1,976,606.32	4,450,067.24	6,426,673.56	
	REG ASSET- DECOUPLING SURCHARG		201712	6,426,673.56	-1,189,278.35	5,237,395.21	
	3,021,252.80						
	9,955,095.29						
	REG ASSET- DECOUPLING SURCHARG	ED	201712	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201711	0.00	748,786.95	748,786.95	
	REG ASSET- DECOUPLING SURCHARG		201712	748,786.95	-59,345.14	689,441.81	
182338	REG ASSET - NON RES DECOUPLING	GD	201710	790,429.80	-75,750.78	714,679.02	
	REG ASSET - NON RES DECOUPLING		201711	714,679.02	1,170,898.78	1,885,577.80	
	REG ASSET - NON RES DECOUPLING		201712	1,885,577.80	-296,649.32	1,588,928.48	
	798,498.68						
798,498.68							

Jurisdiction:WA

Rebate

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
254338	REG LIABILITY NON RES DECOUPLI	ED	201710	-195,442.94	235,410.70	39,967.76
	REG LIABILITY NON RES DECOUPLI		201711	39,967.76	-39,967.76	0.00
	REG LIABILITY NON RES DECOUPLI		201712	0.00	0.00	0.00
	195,442.94					
195,442.94						

GL Account Balance Accounting Period : '201710, 201711, 201712'

Jurisdiction:WA

Accumulated Deferred Taxes

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
283328	ADFIT DECOUPLING DEFERRED REV	ED	201710	-2,756,212.62	-903,556.66	-3,659,769.28	
	ADFIT DECOUPLING DEFERRED REV		201711	-3,659,769.28	251,696.98	-3,408,072.30	
	ADFIT DECOUPLING DEFERRED REV		201712	-3,408,072.30	1,613,600.75	-1,794,471.55 (3)	
	961,741.07						
	ADFIT DECOUPLING DEFERRED REV	GD	201710	-2,417,767.72	-134,643.69	-2,552,411.41	
	ADFIT DECOUPLING DEFERRED REV		201711	-2,552,411.41	40,062.73	-2,512,348.68	
	ADFIT DECOUPLING DEFERRED REV		201712	-2,512,348.68	1,316,497.69	-1,195,850.99 (3)	
	1,221,916.73						
	2,183,657.80						

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2017
Income Statement Accounts

GL Account Balance Accounting Period : '201710, 201711, 201712'

Jurisdiction:WA

Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456328	RESIDENTIAL DECOUPLING DEFERRE	ED	201710	4,321,082.72	-1,666,362.23	2,654,720.49
	RESIDENTIAL DECOUPLING DEFERRE		201711	2,654,720.49	-512,844.16	2,141,876.33
	RESIDENTIAL DECOUPLING DEFERRE		201712	2,141,876.33	-159,218.02	1,982,658.31
				-2,338,424.41		
456338	NON-RES DECOUPLING DEFERRED RE	ED	201710	-1,128,721.59	-1,057,985.41	-2,186,707.00
	NON-RES DECOUPLING DEFERRED RE		201711	-2,186,707.00	323,751.51	-1,862,955.49
	NON-RES DECOUPLING DEFERRED RE		201712	-1,862,955.49	154,849.66	-1,708,105.83
				-579,384.24		
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201710	2,796,104.73	-437,519.13	2,358,585.60
	RESIDENTIAL DECOUPLING DEFERRE		201711	2,358,585.60	-601,361.46	1,757,224.14
	RESIDENTIAL DECOUPLING DEFERRE		201712	1,757,224.14	107,890.84	1,865,114.98
				-930,989.75		
495338	NON-RES DECOUPLING DEFERRED RE	GD	201710	-238,242.75	-247,575.07	-485,817.82
	NON-RES DECOUPLING DEFERRED RE		201711	-485,817.82	-235,845.96	-721,663.78
	NON-RES DECOUPLING DEFERRED RE		201712	-721,663.78	-114,175.76	-835,839.54
				-597,596.79		

GL Account Balance Accounting Period : '201710, 201711, 201712'

Jurisdiction:WA

Amortization of Prior Period Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456329	AMORTIZATION RES DECOUPLING DE	ED	201710	4,605,717.60	410,540.13	5,016,257.73
	AMORTIZATION RES DECOUPLING DE		201711	5,016,257.73	880,710.00	5,896,967.73
	AMORTIZATION RES DECOUPLING DE		201712	5,896,967.73	1,166,765.87	7,063,733.60
				2,458,016.00		
456339	AMORTIZATION NON-RES DECOUPLIN	ED	201710	-2,245,682.56	-235,682.95	-2,481,365.51
	AMORTIZATION NON-RES DECOUPLIN		201711	-2,481,365.51	62,878.18	-2,418,487.33
	AMORTIZATION NON-RES DECOUPLIN		201712	-2,418,487.33	61,863.62	-2,356,623.71
				-110,941.15		
495329	AMORTIZATION RES DECOUPLING DE	GD	201710	2,379,050.48	246,877.99	2,625,928.47
	AMORTIZATION RES DECOUPLING DE		201711	2,625,928.47	761,276.07	3,387,204.54
	AMORTIZATION RES DECOUPLING DE		201712	3,387,204.54	1,209,703.24	4,596,907.78
				2,217,857.30		
495339	AMORTIZATION NON-RES DECOUPLIN	GD	201710	761,454.21	78,386.37	839,840.58
	AMORTIZATION NON-RES DECOUPLIN		201711	839,840.58	215,735.91	1,055,576.49
	AMORTIZATION NON-RES DECOUPLIN		201712	1,055,576.49	302,733.51	1,358,310.00
				596,855.79		

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2017

GL Account Balance Accounting Period : '201710, 201711, 201712'

Jurisdiction:WA

Interest Income or Expense

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
419605	INT INC ON OTH DEFERRALS-IV FU	ED	201710	-380,969.99	-44,894.10	-425,864.09	
	INT INC ON OTH DEFERRALS-IV FU		201711	-425,864.09	-44,104.40	-469,968.49	
	INT INC ON OTH DEFERRALS-IV FU		201712	-469,968.49	-39,609.17	-509,577.66	
	-128,607.67						
	INT INC ON OTH DEFERRALS-IV FU	GD	201710	-288,053.86	-34,201.16	-322,255.02	
	INT INC ON OTH DEFERRALS-IV FU		201711	-322,255.02	-32,884.73	-355,139.75	
	INT INC ON OTH DEFERRALS-IV FU		201712	-355,139.75	-29,247.19	-384,386.94	
	-96,333.08						
	-224,940.75						
431605	INT EXP ON OTH DEFERRALS-IV FU	ED	201710	122,848.95	12,794.10	135,643.05	
	INT EXP ON OTH DEFERRALS-IV FU		201711	135,643.05	8,743.09	144,386.14	
	INT EXP ON OTH DEFERRALS-IV FU		201712	144,386.14	7,594.85	151,980.99	
	29,132.04						
	INT EXP ON OTH DEFERRALS-IV FU	GD	201710	86,780.18	9,334.72	96,114.90	
	INT EXP ON OTH DEFERRALS-IV FU		201711	96,114.90	7,545.09	103,659.99	
	INT EXP ON OTH DEFERRALS-IV FU		201712	103,659.99	6,705.94	110,365.93	
	23,585.75						
	52,717.79						
-172,222.96							

Financial Reporting Contra Asset Accounts (2)

GL Account Balance Accounting Period : '201710, 201711, 201712'

Jurisdiction:WA

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
253311	CONTRA DECOUPLING DEFERRED REV	ED	201710	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201711	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201712	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLING DEFERRED REV	GD	201710	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201711	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201712	0.00	0.00	0.00	
	0.00						
	Current Year Contra Asset Balance						0.00
253312	CONTRA DECOUPLED DEFERRED REVE	GD	201710	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201711	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201712	0.00	0.00	0.00	
	0.00						
Prior Year Contra Asset Balance						0.00	
456311	CONTRA DECOUPLING DEFERRAL	ED	201710	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201711	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201712	0.00	0.00	0.00	
	0.00						
495311	CONTRA DECOUPLING DEFERRAL	GD	201710	-433,300.00	0.00	-433,300.00	
	CONTRA DECOUPLING DEFERRAL		201711	-433,300.00	0.00	-433,300.00	
	CONTRA DECOUPLING DEFERRAL		201712	-433,300.00	0.00	-433,300.00	
	0.00						

Avista Corporation Decoupling Mechanism

Washington Jurisdiction

Quarterly Report for 4th Quarter 2017

Washington Jurisdiction Decoupling Mechanism Interest Summary

Electric

	Total Interest	419605	431605	Net Inc/Exp	Earning Sharing Interest True-Up
Jan-17	\$31,243	\$44,597	(\$12,974)	\$31,622	(\$380)
Feb-17	\$23,047	\$42,632	(\$19,204)	\$23,428	(\$381)
Mar-17	\$22,813	\$41,077	(\$17,882)	\$23,195	(\$382)
Apr-17	\$26,307	\$42,154	(\$15,441)	\$26,713	(\$406)
May-17	\$30,279	\$41,481	(\$10,795)	\$30,686	(\$407)
Jun-17	\$34,844	\$42,730	(\$7,478)	\$35,252	(\$408)
Jul-17	\$35,594	\$45,719	(\$9,688)	\$36,032	(\$437)
Aug-17	\$28,526	\$39,846	(\$14,121)	\$25,725	\$2,801
Sep-17	\$25,468	\$40,734	(\$15,265)	\$25,468	\$0
Oct-17	\$32,100	\$44,894	(\$12,794)	\$32,100	(\$0)
Nov-17	\$35,361	\$44,104	(\$8,743)	\$35,361	\$0
Dec-17	\$32,014	\$39,609	(\$7,595)	\$32,014	(\$0)
Q1 Total	\$77,103	\$128,306	(\$50,060)	\$78,245	(\$1,142)
Q2 Total	\$91,430	\$126,366	(\$33,715)	\$92,651	(\$1,222)
Q3 Total	\$89,588	\$126,298	(\$39,074)	\$87,225	\$2,364
Q4 Total	\$99,476	\$128,608	(\$29,132)	\$99,476	(\$0)

186328 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$0	
Jan-17	(\$3,800,086)	(\$5,542)		(\$3,805,628)	3.50%
Feb-17	(\$551,755)	(\$11,904)		(\$4,369,287)	3.50%
Mar-17	\$1,214,759	(\$10,972)		(\$3,165,501)	3.50%
Apr-17	\$523,046	(\$8,978)		(\$2,651,433)	3.71%
May-17	\$1,039,834	(\$6,590)		(\$1,618,188)	3.71%
Jun-17	\$645,303	(\$4,005)		(\$976,891)	3.71%
Jul-17	(\$2,197,317)	(\$6,849)		(\$3,181,057)	3.96%
Aug-17	(\$1,037,525)	(\$12,209)		(\$4,230,791)	3.96%
Sep-17	(\$157,342)	(\$14,221)		(\$4,402,355)	3.96%
Oct-17	\$1,666,362	(\$12,522)		(\$2,748,514)	4.21%
Nov-17	\$512,844	(\$8,743)		(\$2,244,413)	4.21%
Dec-17	\$159,218	(\$7,595)		(\$2,092,790)	4.21%

186338 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$0	
Jan-17	(\$540,176)	(\$788)		(\$540,964)	3.50%
Feb-17	\$152,193	(\$1,356)		(\$390,127)	3.50%
Mar-17	(\$349,168)	(\$1,647)		(\$740,942)	3.50%
Apr-17	\$462,004	(\$1,577)		(\$280,515)	3.71%
May-17	\$882,864	\$498		\$602,847	3.71%
Jun-17	\$621,030	\$2,824		\$1,226,701	3.71%
Jul-17	\$224,008	\$4,418		\$1,455,126	3.96%
Aug-17	(\$904,733)	\$3,309		\$553,702	3.96%
Sep-17	\$580,700	\$2,785		\$1,137,188	3.96%
Oct-17	\$1,057,985	\$5,846		\$2,201,019	4.21%
Nov-17	(\$323,752)	\$7,154		\$1,884,421	4.21%
Dec-17	(\$154,850)	\$6,340		\$1,735,911	4.21%

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2017

Washington Jurisdiction Decoupling Mechanism Interest Summary

Electric					
182329 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$10,288,205	
Provision for Rate Refund				(\$1,253,138)	
Jan-17		\$26,352		\$10,314,557	3.50%
Feb-17		\$26,429		\$10,340,986	3.50%
Mar-17		\$26,506		\$10,367,493	3.50%
Apr-17		\$28,179		\$10,395,671	3.71%
May-17		\$28,266		\$10,423,937	3.71%
Jun-17		\$28,353		\$10,452,290	3.71%
Jul-17		\$30,357		\$10,482,647	3.96%
Aug-17		\$30,457		\$9,259,967	3.96%
Sep-17		\$30,558		\$9,290,524	3.96%
Oct-17	**	\$32,594		\$9,323,119	4.21%
Nov-17		\$16,326	(9,339,444)	(\$0)	4.21%
Dec-17		(\$0)		(\$0)	4.21%

** TRANSFER 2016 BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS.

182339 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$1,967,777	
Provision for Rate Refund				(\$1,222,566)	
Jan-17		\$2,174		\$1,969,951	3.50%
Feb-17		\$2,180		\$1,972,131	3.50%
Mar-17		\$2,186		\$1,974,317	3.50%
Apr-17		\$2,324		\$1,976,641	3.71%
May-17		\$2,331		\$1,978,972	3.71%
Jun-17		\$2,339		\$1,981,311	3.71%
Jul-17		\$2,504		\$1,983,815	3.96%
Aug-17		\$2,512		\$763,761	3.96%
Sep-17		\$2,520		\$766,281	3.96%
Oct-17	**	\$2,688		\$768,970	4.21%
Nov-17		\$1,347	\$ (770,316)	\$0	4.21%
Dec-17		\$0		\$0	4.21%

** TRANSFER 2016 BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS.

182328 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$5,793,806	
Jan-17		\$15,691	(\$827,894)	\$4,981,603	3.50%
Feb-17		\$13,642	(\$608,499)	\$4,386,746	3.50%
Mar-17		\$12,003	(\$543,190)	\$3,855,559	3.50%
Apr-17		\$11,246	(\$436,307)	\$3,430,497	3.71%
May-17		\$9,980	(\$405,140)	\$3,035,337	3.71%
Jun-17		\$8,807	(\$373,737)	\$2,670,406	3.71%
Jul-17		\$8,003	(\$490,415)	\$2,187,995	3.96%
Aug-17		\$6,368	(\$516,645)	\$1,677,717	3.96%
Sep-17		\$4,870	(\$403,890)	\$1,278,697	3.96%
Oct-17		\$3,766	(\$410,540)	\$871,923	4.21%
Nov-17	**	\$17,897	8,458,734	\$9,348,555	4.21%
Dec-17		\$30,751	(\$1,166,766)	\$8,212,540	4.21%

Avista Corporation Decoupling Mechanism

Washington Jurisdiction

Quarterly Report for 4th Quarter 2017

Washington Jurisdiction Decoupling Mechanism Interest Summary

Electric

182338 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$0	
Jan-17		\$0		\$0	3.50%
Feb-17		\$0		\$0	3.50%
Mar-17		\$0		\$0	3.50%
Apr-17		\$0		\$0	3.71%
May-17		\$0		\$0	3.71%
Jun-17		\$0		\$0	3.71%
Jul-17		\$0		\$0	3.96%
Aug-17		\$0		\$0	3.96%
Sep-17		\$0		\$0	3.96%
Oct-17		\$0		\$0	4.21%
Nov-17	**	\$1,311	\$747,476	\$748,787	4.21%
Dec-17		\$2,518	-\$61,863	\$689,442	4.21%

254328 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$0	
Jan-17		\$0		\$0	3.50%
Feb-17		\$0		\$0	3.50%
Mar-17		\$0		\$0	3.50%
Apr-17		\$0		\$0	3.71%
May-17		\$0		\$0	3.71%
Jun-17		\$0		\$0	3.71%
Jul-17		\$0		\$0	3.96%
Aug-17		\$0		\$0	3.96%
Sep-17		\$0		\$0	3.96%
Oct-17		\$0		\$0	4.21%
Nov-17		\$0		\$0	4.21%
Dec-17		\$0		\$0	4.21%

254338 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				(\$2,404,916)	
Jan-17		(\$6,645)	\$253,402	(\$2,158,158)	3.50%
Feb-17		(\$5,944)	\$240,584	(\$1,923,518)	3.50%
Mar-17		(\$5,263)	\$238,273	(\$1,690,508)	3.50%
Apr-17		(\$4,887)	\$219,883	(\$1,475,511)	3.71%
May-17		(\$4,205)	\$230,670	(\$1,249,046)	3.71%
Jun-17		(\$3,473)	\$251,400	(\$1,001,119)	3.71%
Jul-17		(\$2,838)	\$281,987	(\$721,970)	3.96%
Aug-17		(\$1,911)	\$285,553	(\$438,329)	3.96%
Sep-17		(\$1,044)	\$243,930	(\$195,443)	3.96%
Oct-17	**	(\$272)	\$235,683	\$39,968	4.21%
Nov-17		\$70	(\$40,038)	(\$0)	4.21%
Dec-17		(\$0)		(\$0)	4.21%

** TRANSFER PRIOR UNAMORTIZED BALANCES APPROVED FOR REBATE TO CURRENT SURCHARGE APPROVED FOR RECOVERY ACCOUNT.

Avista Corporation Decoupling Mechanism

Washington Jurisdiction

Quarterly Report for 4th Quarter 2017

Washington Jurisdiction Decoupling Mechanism Interest Summary

Natural Gas

	Total Interest	Acct 419605	Acct 431605	Net Inc/Exp	Earning Sharing Interest True-Up
Jan-17	\$30,149	\$34,873	(\$4,655)	\$30,219	(\$70)
Feb-17	\$22,259	\$32,593	(\$10,264)	\$22,329	(\$70)
Mar-17	\$20,132	\$30,926	(\$10,723)	\$20,202	(\$70)
Apr-17	\$20,014	\$31,524	(\$11,436)	\$20,088	(\$74)
May-17	\$19,336	\$30,773	(\$11,363)	\$19,410	(\$75)
Jun-17	\$20,501	\$30,393	(\$9,817)	\$20,576	(\$75)
Jul-17	\$22,849	\$32,525	(\$9,595)	\$22,930	(\$80)
Aug-17	\$23,082	\$32,047	(\$9,464)	\$22,582	\$500
Sep-17	\$22,951	\$32,401	(\$9,464)	\$22,937	\$14
Oct-17	\$24,866	\$34,201	(\$9,335)	\$24,866	\$0
Nov-17	\$25,340	\$32,885	(\$7,545)	\$25,340	\$0
Dec-17	\$22,541	\$29,247	(\$6,706)	\$22,541	\$0
Q1 Total	\$72,541	\$98,392	(\$25,641)	\$72,750	(\$209)
Q2 Total	\$59,850	\$92,690	(\$32,615)	\$60,074	(\$224)
Q3 Total	\$68,883	\$96,973	(\$28,523)	\$68,449	\$433
Q4 Total	\$72,747	\$96,333	(\$23,586)	\$72,747	\$0

186328 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$0	
Jan-17	(\$2,993,849)	(\$4,366)		(\$2,998,215)	3.50%
Feb-17	(\$501,049)	(\$9,475)		(\$3,508,740)	3.50%
Mar-17	\$260,699	(\$9,854)		(\$3,257,895)	3.50%
Apr-17	(\$359,473)	(\$10,628)		(\$3,627,996)	3.71%
May-17	\$273,063	(\$10,794)		(\$3,365,728)	3.71%
Jun-17	\$430,459	(\$9,740)		(\$2,945,009)	3.71%
Jul-17	\$74,794	(\$9,595)		(\$2,879,810)	3.96%
Aug-17	\$23,616	(\$9,464)		(\$2,865,659)	3.96%
Sep-17	(\$4,363)	(\$9,464)		(\$2,879,486)	3.96%
Oct-17	\$437,519	(\$9,335)		(\$2,451,302)	4.21%
Nov-17	\$601,361	(\$7,545)		(\$1,857,485)	4.21%
Dec-17	(\$107,891)	(\$6,706)		(\$1,972,082)	4.21%

186338 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$0	
Jan-17	(\$197,985)	(\$289)		(\$198,274)	3.50%
Feb-17	(\$143,851)	(\$788)		(\$342,912)	3.50%
Mar-17	\$89,600	(\$869)		(\$254,181)	3.50%
Apr-17	(\$14,112)	(\$808)		(\$269,101)	3.71%
May-17	\$170,629	(\$568)		(\$99,041)	3.71%
Jun-17	\$148,467	(\$77)		\$49,349	3.71%
Jul-17	\$98,284	\$325		\$147,958	3.96%
Aug-17	\$84,505	\$628		\$233,091	3.96%
Sep-17	\$2,706	\$774		\$236,570	3.96%
Oct-17	\$247,575	\$1,264		\$485,410	4.21%
Nov-17	\$235,846	\$2,117		\$723,372	4.21%
Dec-17	\$114,176	\$2,738		\$840,286	4.21%

Avista Corporation Decoupling Mechanism

Washington Jurisdiction

Quarterly Report for 4th Quarter 2017

Washington Jurisdiction Decoupling Mechanism Interest Summary

Natural Gas

182329 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$7,152,978	
Provision for Rate Refund				(\$2,125,710)	
Jan-17		\$14,663		\$7,167,640	3.50%
Feb-17		\$14,706		\$7,182,346	3.50%
Mar-17		\$14,749		\$7,197,095	3.50%
Apr-17		\$15,679		\$7,212,774	3.71%
May-17		\$15,728		\$7,228,501	3.71%
Jun-17		\$15,776		\$7,244,277	3.71%
Jul-17		\$16,891		\$7,261,169	3.96%
Aug-17		\$16,947		\$5,152,406	3.96%
Sep-17		\$17,003		\$5,169,408	3.96%
Oct-17	**	\$18,136		\$5,187,544	4.21%
Nov-17		\$9,084	(5,196,628)	\$0	4.21%
Dec-17		\$0		\$0	4.21%

** TRANSFER 2016 BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS.

182339 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$2,002,655	
Provision for Rate Refund				(\$665,616)	
Jan-17		\$3,900		\$2,006,554	3.50%
Feb-17		\$3,911		\$2,010,465	3.50%
Mar-17		\$3,922		\$2,014,388	3.50%
Apr-17		\$4,170		\$2,018,558	3.71%
May-17		\$4,183		\$2,022,741	3.71%
Jun-17		\$4,196		\$2,026,936	3.71%
Jul-17		\$4,492		\$2,031,429	3.96%
Aug-17		\$4,507		\$1,370,320	3.96%
Sep-17		\$4,522		\$1,374,842	3.96%
Oct-17	**	\$4,823		\$1,379,665	4.21%
Nov-17		\$2,416	\$ (1,382,081)	(\$0)	4.21%
Dec-17		(\$0)		(\$0)	4.21%

** TRANSFER 2016 BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS.

182328 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$4,517,449	
Jan-17		\$12,065	(\$761,514)	\$3,768,000	3.50%
Feb-17		\$10,209	(\$535,233)	\$3,242,976	3.50%
Mar-17		\$8,875	(\$399,965)	\$2,851,886	3.50%
Apr-17		\$8,401	(\$269,372)	\$2,590,915	3.71%
May-17		\$7,797	(\$138,071)	\$2,460,640	3.71%
Jun-17		\$7,498	(\$71,022)	\$2,397,116	3.71%
Jul-17		\$7,815	(\$57,852)	\$2,347,079	3.96%
Aug-17		\$7,649	(\$58,117)	\$2,296,611	3.96%
Sep-17		\$7,434	(\$87,903)	\$2,216,142	3.96%
Oct-17		\$7,342	(\$246,878)	\$1,976,606	4.21%
Nov-17	**	\$14,715	\$4,435,352	\$6,426,674	4.21%
Dec-17		\$20,425	(\$1,209,703)	\$5,237,395	4.21%

Avista Corporation Decoupling Mechanism

Washington Jurisdiction

Quarterly Report for 4th Quarter 2017

Washington Jurisdiction Decoupling Mechanism Interest Summary

Natural Gas

182338 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$1,523,245	
Jan-17		\$4,176	(\$183,099)	\$1,344,322	3.50%
Feb-17		\$3,697	(\$153,801)	\$1,194,217	3.50%
Mar-17		\$3,309	(\$119,292)	\$1,078,235	3.50%
Apr-17		\$3,200	(\$86,575)	\$994,860	3.71%
May-17		\$2,991	(\$54,794)	\$943,057	3.71%
Jun-17		\$2,848	(\$43,542)	\$902,363	3.71%
Jul-17		\$2,921	(\$34,581)	\$870,703	3.96%
Aug-17		\$2,815	(\$35,269)	\$838,248	3.96%
Sep-17		\$2,683	(\$50,501)	\$790,430	3.96%
Oct-17		\$2,636	(\$78,386)	\$714,679	4.21%
Nov-17	**	\$4,553	\$1,166,345	\$1,885,578	4.21%
Dec-17		\$6,084	(\$302,734)	\$1,588,928	4.21%

254328 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$0	
Jan-17		\$0		\$0	3.50%
Feb-17		\$0		\$0	3.50%
Mar-17		\$0		\$0	3.50%
Apr-17		\$0		\$0	3.71%
May-17		\$0		\$0	3.71%
Jun-17		\$0		\$0	3.71%
Jul-17		\$0		\$0	3.96%
Aug-17		\$0		\$0	3.96%
Sep-17		\$0		\$0	3.96%
Oct-17		\$0		\$0	4.21%
Nov-17		\$0		\$0	4.21%
Dec-17		\$0		\$0	4.21%

254338 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$0	
Jan-17		\$0		\$0	3.50%
Feb-17		\$0		\$0	3.50%
Mar-17		\$0		\$0	3.50%
Apr-17		\$0		\$0	3.71%
May-17		\$0		\$0	3.71%
Jun-17		\$0		\$0	3.71%
Jul-17		\$0		\$0	3.96%
Aug-17		\$0		\$0	3.96%
Sep-17		\$0		\$0	3.96%
Oct-17		\$0		\$0	4.21%
Nov-17		\$0		\$0	4.21%
Dec-17		\$0		\$0	4.21%

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2017

NOTES

(1) The following table shows how the decoupled revenue per customer has tracked with use per customer for 2017. The year-to-date impact is higher usage and revenue from residential electric and natural gas customers resulting in rebate deferrals, but lower usage and revenues from non-residential electric and natural gas customers resulting in surcharge deferrals.

Summarized Quarterly and Year to Date Use per Customer and Decoupled Revenue Per Customer
Change versus Authorized

	Q1	Q2	Q3	Q4	YTD Weighted	%
Electric Residential						
Change in Use per Customer	86	(84)	310	(179)	131	1.1%
Change in Decoupled Revenue per Customer	\$15.49	-\$10.93	\$16.77	-\$11.46	\$9.78	1.3%
Deferral per Average Customer	-\$15.49	\$10.93	-\$16.77	\$11.46	-\$9.78	
Electric Non-Residential						
Change in Use per Customer	88	(838)	215	(313)	(846)	-1.4%
Change in Decoupled Revenue per Customer	\$21.52	-\$57.41	\$2.91	-\$16.81	-\$49.74	-1.1%
Deferral per Average Customer	-\$21.52	\$57.41	-\$2.91	\$16.81	\$49.74	
Natural Gas Residential						
Change in Use per Customer	34	4	-	(13)	25	3.1%
Change in Decoupled Revenue per Customer	\$21.63	-\$2.30	-\$0.63	-\$6.13	\$12.40	3.5%
Deferral per Average Customer	-\$21.63	\$2.30	\$0.63	\$6.13	-\$12.40	
Natural Gas Non-Residential						
Change in Use per Customer	95	(368)	(77)	(897)	(1,254)	-6.2%
Change in Decoupled Revenue per Customer	\$91.31	-\$109.59	-\$66.49	-\$213.21	-\$300.18	-5.8%
Deferral per Average Customer	-\$91.31	\$109.59	\$66.49	\$213.21	\$300.18	

(2) The contra decoupling accounting shown on page 6 is for financial reporting purposes only. Generally Accepted Accounting Principles allow revenue recognition from alternative revenue programs up to the amount expected to be collected within 24 months following the end of the annual period in which they are recognized. Due to the 3% annual rate increase limitation a portion of the 2016 natural gas surcharge may not be fully recovered by 12/31/2018 and therefore was not recognizable as income for financial reporting purposes in 2016. The 2017 entries reflect the recognition of 2016 amounts expected to be recovered during 2019. The income statement impact of the contra decoupling deferral will be eliminated for Commission Basis reporting.

(3) The December 2017 Accumulated Deferred Income Tax Balances shown on page 4 were adjusted to the Tax Cuts and Jobs Act (TCJA) rate of 21%. The difference between the 35% rate and the 21% rate associated with Decoupling Account 283328 transferred to Excess Deferred Federal Income Tax Regulatory Liability Account 254 December 2017. Washington jurisdiction balances in this liability account will be provided to the Washington Utilities and Transportation Commission through Docket No. UE-170485 and UG-170486.