

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-1A</b>
<b>GAS RATE OF RETURN</b>	
For Month Ended March 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	5,238,758	3,478,830	1,759,928
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	5,238,758	3,478,830	1,759,928
G-APL	Gas Net Adjusted Rate Base	450,765,242	306,018,745	144,746,497
	<b>RATE OF RETURN</b>	<b>1.162%</b>	<b>1.137%</b>	<b>1.216%</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			Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b> For Month Ended March 31, 2017 Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2013 thru 12-31-2015	<b>100.000%</b>	<b>70.530%</b>	<b>29.470%</b>
2	Input	Number of Customers Percent	3-01-2017 thru 03-31-2017	241,359 <b>100.000%</b>	159,887 <b>66.244%</b>	81,472 <b>33.756%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	3-01-2017 thru 03-31-2017	996,140 <b>100.000%</b>	688,074 <b>69.074%</b>	308,066 <b>30.926%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2016 thru 12-31-2016			
		Direct O & M Accounts 798 - 894		5,323,361	3,454,659	1,868,702
		Direct O & M Accounts 901 - 935		9,416,445	7,934,424	1,482,021
		Total		14,739,806	11,389,083	3,350,723
		Percentage		100.000%	77.268%	22.732%
		Direct Labor				
		Amount: Accounts 798 - 894		9,086,688	6,100,791	2,985,897
		Amount: Accounts 901 - 935		3,238,958	2,629,786	609,172
		Total		12,325,646	8,730,577	3,595,069
		Percentage		100.000%	70.833%	29.167%
		Total Number of Customers		239,822	158,677	81,145
		Percentage		100.000%	66.164%	33.836%
		Total Direct Plant		428,218,603	286,411,181	141,807,422
		Percentage		100.000%	66.884%	33.116%
4		Total Four Factor Allocators Percent		400.000%	281.149%	118.851%
				<b>100.000%</b>	<b>70.287%</b>	<b>29.713%</b>
6	Input	Actual Therms Purchased Percent	3-01-2017 thru 03-31-2017	30,614,158 <b>100.000%</b>	20,842,119 <b>68.080%</b>	9,772,039 <b>31.920%</b>

RESULTS OF OPERATIONS

Report ID:  
G-ALL-1A

AVISTA UTILITIES

**GAS ALLOCATION PERCENTAGES**

For Month Ended March 31, 2017

Average of Monthly Averages Basis

Input	Elec/Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		72,715,941	61,020,528	7,373,519	4,321,894
	Direct O & M Accts 901 - 935		43,334,872	29,783,317	9,075,029	4,476,526
	Direct O & M Accts 901 - 905 Utility 9 Only		4,567,936	3,141,860	1,426,076	XXXXXX
	Adjustments		0			
	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	XXXXXX
	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%	281.312%	81.780%	36.908%
	Average (CD AA)		<b>100.000%</b>	<b>70.328%</b>	<b>20.445%</b>	<b>9.227%</b>

7

RESULTS OF OPERATIONS

Report ID:  
G-ALL-1A

AVISTA UTILITIES

**GAS ALLOCATION PERCENTAGES**

For Month Ended March 31, 2017

Average of Monthly Averages Basis

Input	Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 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	XXXXXX
	<b>Total</b>		<b>25,561,164</b>	<b>0</b>	<b>17,153,486</b>	<b>8,407,678</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>67.108%</b>	<b>32.892%</b>
	Direct Labor Accts 580 - 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	XXXXXX
	<b>Total</b>		<b>19,557,341</b>	<b>0</b>	<b>14,119,850</b>	<b>5,437,491</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>72.197%</b>	<b>27.803%</b>
	Number of Customers at		340,294	0	239,822	100,472
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.475%</b>	<b>29.525%</b>
	Net Direct Plant		701,014,767	0	451,825,089	249,189,678
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>64.453%</b>	<b>35.547%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>274.233%</b>	<b>125.767%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.558%</b>	<b>31.442%</b>

8

RESULTS OF OPERATIONS	Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Month Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 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 580 - 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)		<b>100.000%</b>	<b>77.808%</b>	<b>22.192%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2016 thru 12-31-2016	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2016 thru 12-31-2016	226,090,634	154,438,073	71,652,561	
			<b>100.000%</b>	<b>68.308%</b>	<b>31.692%</b>	
11	Book Depreciation Percent	3-01-2017 thru 03-31-2017	1,727,164	1,172,502	554,662	
			<b>100.000%</b>	<b>67.886%</b>	<b>32.114%</b>	
12	Net Gas Plant (before DFIT) - AMA Percent	02-01-2017 thru 03-31-2017	529,209,668	359,190,037	170,019,631	
			<b>100.000%</b>	<b>67.873%</b>	<b>32.127%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	02-01-2017 thru 03-31-2017	61,319,613	44,356,994	16,962,619	
			<b>100.000%</b>	<b>72.337%</b>	<b>27.663%</b>	
14	Net Allocated Schedule M's - AMA Percent	3-01-2017 thru 03-31-2017	-4,217,394	-2,843,698	-1,373,696	
			<b>100.000%</b>	<b>67.428%</b>	<b>32.572%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended March 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
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	19,194,181	0	19,194,181	13,590,231	0	13,590,231	5,603,950	0	5,603,950
99 4812XX	Commercial - Firm & Interruptible	9,191,548	0	9,191,548	6,719,535	0	6,719,535	2,472,013	0	2,472,013
99 4813XX	Industrial-Firm	320,147	0	320,147	201,678	0	201,678	118,469	0	118,469
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	40,100	0	40,100	36,110	0	36,110	3,990	0	3,990
99 499XXX	Unbilled Revenue	(3,715,810)	0	(3,715,810)	(2,865,699)	0	(2,865,699)	(850,111)	0	(850,111)
	TOTAL SALES TO ULTIMATE CUSTOMERS	25,030,166	0	25,030,166	17,681,855	0	17,681,855	7,348,311	0	7,348,311
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	5,630,535	0	5,630,535	3,833,268	0	3,833,268	1,797,267	0	1,797,267
4 488000	Miscellaneous Service Revenues	2,128	0	2,128	872	0	872	1,256	0	1,256
99 4893XX	Transportation Revenues	525,821	0	525,821	477,881	0	477,881	47,940	0	47,940
99 493000	Rent from Gas Property	216	0	216	216	0	216	0	0	0
4 495XXX	Other Gas Revenues	459,155	19,728	478,883	192,561	13,866	206,427	266,594	5,862	272,456
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	6,617,855	19,728	6,637,583	4,504,798	13,866	4,518,664	2,113,057	5,862	2,118,919
	TOTAL GAS REVENUES	31,648,021	19,728	31,667,749	22,186,653	13,866	22,200,519	9,461,368	5,862	9,467,230
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	13,067,512	0	13,067,512	9,019,461	0	9,019,461	4,048,051	0	4,048,051
99 808XXX	Net Natural Gas Storage Transactions	1,162,114	0	1,162,114	791,167	0	791,167	370,947	0	370,947
99 811000	Gas Used for Products Extraction	(65,216)	0	(65,216)	(44,399)	0	(44,399)	(20,817)	0	(20,817)
10 813000	Other Gas Expenses	0	114,161	114,161	0	77,981	77,981	0	36,180	36,180
99 813010	Gas Technology Institute (GTI) Expenses	12,850	0	12,850	9,018	0	9,018	3,832	0	3,832
	TOTAL PRODUCTION EXPENSES	14,177,260	114,161	14,291,421	9,775,247	77,981	9,853,228	4,402,013	36,180	4,438,193
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	2,802	2,802	0	1,976	1,976	0	826	826
1 824000	Other Expenses	0	68,944	68,944	0	48,626	48,626	0	20,318	20,318
1 837000	Other Equipment	0	51,806	51,806	0	36,539	36,539	0	15,267	15,267
	TOTAL UNDERGROUND STORAGE OPER EXP	0	123,552	123,552	0	87,141	87,141	0	36,411	36,411
G-DEPX	Depreciation Expense-Underground Storage	0	63,807	63,807	0	45,003	45,003	0	18,804	18,804
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	24,863	24,863	0	17,536	17,536	0	7,327	7,327
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	88,689	88,689	0	62,552	62,552	0	26,137	26,137

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended March 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
	TOTAL UNDERGROUND STORAGE EXPENSES	0	212,241	212,241	0	149,693	149,693	0	62,548	62,548

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended March 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>DISTRIBUTION EXPENSES:</b>									
	<b>OPERATION</b>									
3	870000 Supervision & Engineering	29,261	103,182	132,443	24,124	71,272	95,396	5,137	31,910	37,047
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	180,868	95,940	276,808	119,575	66,270	185,845	61,293	29,670	90,963
3	875000 Measuring & Reg Sta Exp-General	5,596	0	5,596	4,932	0	4,932	664	0	664
3	876000 Measuring & Reg Sta Exp-Industrial	218	0	218	218	0	218	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	7,427	0	7,427	2,451	0	2,451	4,976	0	4,976
3	878000 Meter & House Regulator Expenses	13,298	0	13,298	11,588	0	11,588	1,710	0	1,710
3	879000 Customer Installation Expenses	144,248	10,781	155,029	78,857	7,447	86,304	65,391	3,334	68,725
3	880000 Other Expenses	282,963	50,214	333,177	233,359	34,685	268,044	49,604	15,529	65,133
3	881000 Rents	0	1,588	1,588	0	1,097	1,097	0	491	491
	<b>MAINTENANCE</b>									
3	885000 Supervision & Engineering	16,355	0	16,355	1,649	0	1,649	14,706	0	14,706
3	887000 Mains	89,517	0	89,517	88,302	0	88,302	1,215	0	1,215
3	889000 Measuring & Reg Sta Exp-General	11,885	0	11,885	2,431	0	2,431	9,454	0	9,454
3	890000 Measuring & Reg Sta Exp-Industrial	33,371	4,460	37,831	23,891	3,081	26,972	9,480	1,379	10,859
3	891000 Measuring & Reg Sta Exp-City Gate	1,419	0	1,419	(1)	0	(1)	1,420	0	1,420
3	892000 Services	65,680	0	65,680	18,307	0	18,307	47,373	0	47,373
3	893000 Meters & House Regulators	113,966	47,040	161,006	78,391	32,492	110,883	35,575	14,548	50,123
3	894000 Other Equipment	68	22,275	22,343	0	15,386	15,386	68	6,889	6,957
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>996,140</b>	<b>335,480</b>	<b>1,331,620</b>	<b>688,074</b>	<b>231,730</b>	<b>919,804</b>	<b>308,066</b>	<b>103,750</b>	<b>411,816</b>
G-DEPX	Depreciation Expense-Distribution	1,283,171	5,383	1,288,554	860,424	3,665	864,089	422,747	1,718	424,465
G-OTX	Taxes Other Than FIT	2,106,952	0	2,106,952	1,793,491	0	1,793,491	313,461	0	313,461
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>3,390,123</b>	<b>5,383</b>	<b>3,395,506</b>	<b>2,653,915</b>	<b>3,665</b>	<b>2,657,580</b>	<b>736,208</b>	<b>1,718</b>	<b>737,926</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>4,386,263</b>	<b>340,863</b>	<b>4,727,126</b>	<b>3,341,989</b>	<b>235,395</b>	<b>3,577,384</b>	<b>1,044,274</b>	<b>105,468</b>	<b>1,149,742</b>



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended March 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	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	14,166	14,166	0	9,384	9,384	0	4,782	4,782
2	902000	Meter Reading Expenses	173,129	10,119	183,248	162,904	6,703	169,607	10,225	3,416	13,641
2	903XXX	Customer Records & Collection Expenses	96,480	462,332	558,812	70,072	306,267	376,339	26,408	156,065	182,473
2	904000	Uncollectible Accounts	0	167,105	167,105	0	110,697	110,697	0	56,408	56,408
2	905000	Misc Customer Accounts	0	8,759	8,759	0	5,802	5,802	0	2,957	2,957
TOTAL CUSTOMER ACCOUNTS EXPENSES			269,609	662,481	932,090	232,976	438,853	671,829	36,633	223,628	260,261
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,117,392	14,135	1,131,527	960,937	9,364	970,301	156,455	4,771	161,226
2	909000	Advertising	0	52,583	52,583	0	34,833	34,833	0	17,750	17,750
2	910000	Misc Customer Service & Info Exp	0	15,248	15,248	0	10,101	10,101	0	5,147	5,147
TOTAL CUSTOMER SERVICE & INFO EXP			1,117,392	81,966	1,199,358	960,937	54,298	1,015,235	156,455	27,668	184,123
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended March 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
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000 Salaries	11,961	755,863	767,824	8,258	531,273	539,531	3,703	224,590	228,293
4	921000 Office Supplies & Expenses	423	112,495	112,918	423	79,069	79,492	0	33,426	33,426
4	922000 Admin. Expenses Transferred - Credit	0	(1,433)	(1,433)	0	(1,007)	(1,007)	0	(426)	(426)
4	923000 Outside Services Employed	0	199,644	199,644	0	140,324	140,324	0	59,320	59,320
4	924000 Property Insurance Premium	0	24,616	24,616	0	17,302	17,302	0	7,314	7,314
4	925XXX Injuries and Damages	0	48,452	48,452	0	34,055	34,055	0	14,397	14,397
4	926XXX Employee Pensions and Benefits	88	39,959	40,047	88	28,086	28,174	0	11,873	11,873
4	928000 Regulatory Commission Expenses	66,006	19,732	85,738	49,810	13,869	63,679	16,196	5,863	22,059
4	930000 Miscellaneous General Expenses	4,592	99,112	103,704	4,369	69,663	74,032	223	29,449	29,672
4	931000 Rents	620	27,039	27,659	620	19,005	19,625	0	8,034	8,034
4	935000 Maintenance of General Plant	44,826	283,821	328,647	36,705	199,489	236,194	8,121	84,332	92,453
TOTAL ADMIN & GEN OPERATING EXP		128,516	1,609,300	1,737,816	100,273	1,131,128	1,231,401	28,243	478,172	506,415
G-DEPX	Depreciation Expense-General Plant	29,223	345,579	374,802	20,512	242,897	263,409	8,711	102,682	111,393
G-AMTX	Amortization Expense - General Plant - 303000	3,317	10,383	13,700	2,072	7,298	9,370	1,245	3,085	4,330
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	344	418,328	418,672	0	294,030	294,030	344	124,298	124,642
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99	407025 WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229 Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407335 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368 Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407425 WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468 Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES		46,895	774,290	821,185	22,584	544,225	566,809	24,311	230,065	254,376
TOTAL ADMIN & GENERAL EXPENSES		175,411	2,383,590	2,559,001	122,857	1,675,353	1,798,210	52,554	708,237	760,791
TOTAL EXPENSES BEFORE FIT		20,125,935	3,795,302	23,921,237	14,434,006	2,631,573	17,065,579	5,691,929	1,163,729	6,855,658
NET OPERATING INCOME (LOSS) BEFORE FIT				7,746,512	5,134,940		2,611,572			
G-FIT	FEDERAL INCOME TAX			1,096,129	726,035		370,094			
G-FIT	DEFERRED FEDERAL INCOME TAX			1,413,297	931,311		481,986			
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(1,672)	(1,236)		(436)			
GAS NET OPERATING INCOME (LOSS)				5,238,758	3,478,830		1,759,928			

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended March 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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		70.530%		29.470%			
G-ALL 2	Number of Customers		100.000%		66.244%		33.756%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		69.074%		30.926%			
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		70.287%		29.713%			
G-ALL 10	Actual Annual Throughput		100.000%		68.308%		31.692%			
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-1A</b>
For Month Ended March 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
4	495000	OTHER GAS REVENUE-MISCELLANEOU	5,192	19,728	24,920	5,192	13,866	19,058	0	5,862	5,862
4	495028	DEFERRED EXCHANGE RESERVATION	375,000	0	375,000	255,300	0	255,300	119,700	0	119,700
4	495100	ENTITLEMENT PENALTIES	0	0	0	0	0	0	0	0	0
4	495280	OTHER GAS REV-DECOUPLING MECHA	0	0	0	0	0	0	0	0	0
99	495311	CONTRA DECOUPLING DEFFERAL	257,998	0	257,998	101,027	0	101,027	156,971	0	156,971
4	495328	RESIDENTIAL DECOUPLING DEFERRE	329,379	0	329,379	260,699	0	260,699	68,680	0	68,680
4	495329	AMORTIZATION RES DECOUPLING DE	(399,965)	0	(399,965)	(399,965)	0	(399,965)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	10,843	0	10,843	89,600	0	89,600	(78,757)	0	(78,757)
4	495339	AMORTIZATION NON-RES DECOUPLIN	(119,292)	0	(119,292)	(119,292)	0	(119,292)	0	0	0
4	495600	OTHER GAS REVENUE-DSM LOST MAR	0	0	0	0	0	0	0	0	0
4	495680	OTHER GAS REVENUE-MARGIN REDUC	0	0	0	0	0	0	0	0	0
4	495711	OTHER GAS REVENUE-GLENDALE SYS	0	0	0	0	0	0	0	0	0
4	495780	OTHER GAS REVENUE-PPP RECOVERY	0	0	0	0	0	0	0	0	0
4	495900	GAS CUSTOMERS-OTHER GAS REVENU	0	0	0	0	0	0	0	0	0
		TOTAL PURCHASED GAS COSTS	459,155	19,728	478,883	192,561	13,866	206,427	266,594	5,862	272,456

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-1A</b>
For Month Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	8,960,368	0	8,960,368	6,099,711	0	6,099,711	2,860,657	0	2,860,657
1	804001	Pipeline Demand Costs	2,297,444	0	2,297,444	1,620,387	0	1,620,387	677,057	0	677,057
1	804002	Transport Variable Charges	84,184	0	84,184	59,375	0	59,375	24,809	0	24,809
6	804010	Gas Costs - Fixed Hedge	(36,629)	0	(36,629)	(24,937)	0	(24,937)	(11,692)	0	(11,692)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	38,484	0	38,484	26,200	0	26,200	12,284	0	12,284
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	1,546,674	0	1,546,674	1,052,976	0	1,052,976	493,698	0	493,698
6	804700	Gas Costs - Offsystem Bookout	34,238	0	34,238	23,309	0	23,309	10,929	0	10,929
6	804711	Gas Costs - Offsystem Bookout Offset	(34,238)	0	(34,238)	(23,309)	0	(23,309)	(10,929)	0	(10,929)
6	804730	Gas Costs - Intracompany LDC Gas	454,092	0	454,092	309,146	0	309,146	144,946	0	144,946
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(2,628,205)	0	(2,628,205)	(1,736,746)	0	(1,736,746)	(891,459)	0	(891,459)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	2,351,100	0	2,351,100	1,613,349	0	1,613,349	737,751	0	737,751
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>13,067,512</b>	<b>0</b>	<b>13,067,512</b>	<b>9,019,461</b>	<b>0</b>	<b>9,019,461</b>	<b>4,048,051</b>	<b>0</b>	<b>4,048,051</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	6	Actual Therms Purchased	100.000%	68.080%	31.920%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	22,530	14,135	36,665	17,721	9,364	27,085	4,809	4,771	9,580
99	908600	Public Purpose Tariff Rider Expense Offset	1,296,436	0	1,296,436	1,123,174	0	1,123,174	173,262	0	173,262
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(201,574)	0	(201,574)	(179,958)	0	(179,958)	(21,616)	0	(21,616)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,117,392	14,135	1,131,527	960,937	9,364	970,301	156,455	4,771	161,226

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.244%	33.756%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-1A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended March 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.58%	52.58%
2	Cost of Debt		5.264%	5.227%
	Total Cost of Debt		2.768%	2.748%
	Total Weighted Cost		2.768%	2.748%
G-APL	Net Rate Base	450,765,242	306,018,745	144,746,497
	Interest Deduction for FIT Calculation	12,448,233	8,470,599	3,977,634
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
<b>FEDERAL INCOME TAXES--GAS</b>		Report ID: <b>G-FIT-1A</b>		
For Month Ended March 31, 2017				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	31,667,749	22,200,519	9,467,230
G-OPS	Operating & Maintenance Expense	19,615,857	13,778,638	5,837,219
G-OPS	Book Deprec/Amort and Reg Amortizations	2,173,565	1,475,914	697,651
G-OTX	Taxes Other than FIT	2,131,815	1,811,027	320,788
	Net Operating Income Before FIT	7,746,512	5,134,940	2,611,572
G-INT	Less: Interest Expense	1,037,353	705,883	331,470
G-SCM	Schedule M Adjustments	(3,577,362)	(2,354,672)	(1,222,690)
	Taxable Net Operating Income	3,131,797	2,074,385	1,057,412
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	1,096,129	726,035	370,094
G-DTE	Deferred FIT	1,413,297	931,311	481,986
99	411400 Amortized Investment Tax Credit	(1,672)	(1,236)	(436)
	Total FIT/Deferred FIT & ITC	2,507,754	1,656,110	851,644
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS		Report ID: <b>G-SCM-1A</b>
<b>GAS SCHEDULE M ITEMS</b>		
For Month Ended March 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
	997000	Book Depreciation & Amortization	1,316,056	843,500	2,159,556	883,009	592,907	1,475,916	433,047	250,593	683,640
12	997001	Contributions In Aid of Construction	0	150,416	150,416	0	102,092	102,092	0	48,324	48,324
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	42,172	42,172	0	29,641	29,641	0	12,531	12,531
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(277,104)	0	(277,104)	(123,397)	0	(123,397)	(153,707)	0	(153,707)
4	997015	Airplane Lease Payments	0	14,851	14,851	0	10,438	10,438	0	4,413	4,413
12	997016	Redemption Expense Amortization	0	24,751	24,751	0	16,799	16,799	0	7,952	7,952
4	997020	FAS87 Current Pension Accrual	0	229,987	229,987	0	161,651	161,651	0	68,336	68,336
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(78,963)	0	(78,963)	67,931	0	67,931	(146,894)	0	(146,894)
12	997032	Interest Rate Swaps	0	55,046	55,046	0	37,361	37,361	0	17,685	17,685
4	997033	DSM Tariff Rider	296,086	0	296,086	269,922	0	269,922	26,164	0	26,164
12	997048	AFUDC	0	(59,317)	(59,317)	0	(40,260)	(40,260)	0	(19,057)	(19,057)
11	997049	Tax Depreciation	0	(4,976,567)	(4,976,567)	0	(3,378,392)	(3,378,392)	0	(1,598,175)	(1,598,175)
1	997055	Deferred Gas Exchange	0	(375,001)	(375,001)	0	(264,488)	(264,488)	0	(110,513)	(110,513)
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(201,574)	0	(201,574)	(179,958)	0	(179,958)	(21,616)	0	(21,616)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	3,163	3,163	0	2,147	2,147	0	1,016	1,016
4	997081	Deferred Compensation	0	54,464	54,464	0	38,281	38,281	0	16,183	16,183
4	997082	Meal Disallowances	0	10,628	10,628	0	7,470	7,470	0	3,158	3,158
4	997083	Paid Time Off	0	67,861	67,861	0	47,697	47,697	0	20,164	20,164
2	997084	Customer Uncollectibles	0	70,711	70,711	0	46,842	46,842	0	23,869	23,869
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(374,060)	(374,060)	0	(253,886)	(253,886)	0	(120,174)	(120,174)
12	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	(428,479)	0	(428,479)	(428,479)	0	(428,479)	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>1,054,501</b>	<b>(4,217,395)</b>	<b>(3,577,362)</b>	<b>489,028</b>	<b>(2,843,700)</b>	<b>(2,354,672)</b>	<b>151,005</b>	<b>(1,373,695)</b>	<b>(1,222,690)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers	100.000%	66.244%	33.756%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.080%	31.920%
G-ALL	11	Book Depreciation	100.000%	67.886%	32.114%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.873%	32.127%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Month Ended March 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	1,244,252	838,974	405,278
99	410100	Deferred Federal Income Tax Exp	166,057	74,908	91,149
		<b>SUBTOTAL</b>	<b>1,410,309</b>	<b>913,882</b>	<b>496,427</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(67,563)	(45,556)	(22,007)
99	411100	Deferred Federal Income Tax Exp	70,551	62,985	7,566
		<b>SUBTOTAL</b>	<b>2,988</b>	<b>17,429</b>	<b>(14,441)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>1,413,297</b>	<b>931,311</b>	<b>481,986</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.428%	32.572%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended March 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
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	24,863	24,863	0	17,536	17,536	0	7,327	7,327
		TOTAL UNDERGROUND STORAGE TAX	0	24,863	24,863	0	17,536	17,536	0	7,327	7,327
		DISTRIBUTION									
99	408110	State Excise Tax	801,479	0	801,479	801,479	0	801,479	0	0	0
99	408120	Municipal Occupation & License Tax	913,360	0	913,360	760,431	0	760,431	152,929	0	152,929
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	365,308	0	365,308	231,581	0	231,581	133,727	0	133,727
99	409100	State Income Tax	26,805	0	26,805	0	0	0	26,805	0	26,805
		TOTAL DISTRIBUTION TAX	2,106,952	0	2,106,952	1,793,491	0	1,793,491	313,461	0	313,461
		TOTAL TAXES OTHER THAN FIT	2,106,952	24,863	2,131,815	1,793,491	17,536	1,811,027	313,461	7,327	320,788

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
-------	---	------------------------	----------	---------	---------

RESULTS OF OPERATIONS  
**GAS UTILITY PLANT**  
 For Month Ended March 31, 2017  
 Average of Monthly Averages Basis

Report ID:  
**G-PLT-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,879,824	3,682,023	1,022,594	1,321,272	2,343,866	779,605	558,552	1,338,157
4	3031XX	Misc Intangible IT Plant (3031XX)	21,233	36,781,160	36,802,393	0	25,852,374	25,852,374	21,233	10,928,786	10,950,019
TOTAL INTANGIBLE PLANT			1,823,432	38,660,984	40,484,416	1,022,594	27,173,646	28,196,240	800,838	11,487,338	12,288,176
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,237,550	1,237,550	0	870,971	870,971	0	366,579	366,579
1	351XXX	Structures & Improvements	0	2,129,163	2,129,163	0	1,501,699	1,501,699	0	627,464	627,464
1	352XXX	Wells	0	18,899,996	18,899,996	0	13,330,167	13,330,167	0	5,569,829	5,569,829
1	353000	Lines	0	1,044,477	1,044,477	0	736,670	736,670	0	307,807	307,807
1	354000	Compressor Station Equipment	0	12,252,677	12,252,677	0	8,641,813	8,641,813	0	3,610,864	3,610,864
1	355000	Measuring & Regulating Equipment	0	923,433	923,433	0	651,297	651,297	0	272,136	272,136
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,218,495	2,218,495	0	1,564,705	1,564,705	0	653,790	653,790
TOTAL UNDERGROUND STORAGE PLAN			0	39,109,504	39,109,504	0	27,582,061	27,582,061	0	11,527,443	11,527,443
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	186,398	0	186,398	123,263	0	123,263	63,135	0	63,135
6	375000	Structures & Improvements	932,770	0	932,770	568,031	0	568,031	364,739	0	364,739
6	376000	Mains	304,997,213	2,512,521	307,509,734	200,051,206	1,710,524	201,761,730	104,946,007	801,997	105,748,004
6	378000	Measuring & Reg Station Equip-General	5,825,363	127,100	5,952,463	3,600,684	86,530	3,687,214	2,224,679	40,570	2,265,249
6	379000	Measuring & Reg Station Equip-City Gate	6,860,525	0	6,860,525	2,356,405	0	2,356,405	4,504,120	0	4,504,120
6	380000	Services	217,541,765	0	217,541,765	148,039,911	0	148,039,911	69,501,854	0	69,501,854
6	381000	Meters	76,169,061	0	76,169,061	52,564,818	0	52,564,818	23,604,243	0	23,604,243
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,361,319	0	3,361,319	2,591,324	0	2,591,324	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			615,963,009	2,639,621	618,602,630	409,959,567	1,797,054	411,756,621	206,003,442	842,567	206,846,009
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,795,601	2,095,574	4,891,175	2,698,576	1,472,916	4,171,492	97,025	622,658	719,683
4	390XXX	Structures & Improvements	5,418,900	22,436,609	27,855,509	3,831,808	15,770,019	19,601,827	1,587,092	6,666,590	8,253,682
4	391XXX	Office Furniture & Equipment	110,914	12,723,515	12,834,429	92,030	8,942,977	9,035,007	18,884	3,780,538	3,799,422
4	392XXX	Transportation Equipment	11,251,552	2,421,785	13,673,337	8,649,339	1,702,200	10,351,539	2,602,213	719,585	3,321,798
4	393000	Stores Equipment	149,462	878,825	1,028,287	117,009	617,700	734,709	32,453	261,125	293,578
4	394000	Tools, Shop & Garage Equipment	2,417,139	5,366,364	7,783,503	1,880,908	3,771,856	5,652,764	536,231	1,594,508	2,130,739

RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-1A</b>
For Month Ended March 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
4	395000	Laboratory Equipment	20,045	308,437	328,482	15,117	216,791	231,908	4,928	91,646	96,574
4	396XXX	Power Operated Equipment	3,297,559	1,059,263	4,356,822	2,461,739	744,524	3,206,263	835,820	314,739	1,150,559
4	397XXX	Communications Equipment	2,421,712	11,753,485	14,175,197	1,087,710	8,261,172	9,348,882	1,334,002	3,492,313	4,826,315
4	398000	Miscellaneous Equipment	1,106	79,869	80,975	1,106	56,138	57,244	0	23,731	23,731
		<b>TOTAL GENERAL PLANT</b>	<b>27,883,990</b>	<b>59,123,726</b>	<b>87,007,716</b>	<b>20,835,342</b>	<b>41,556,293</b>	<b>62,391,635</b>	<b>7,048,648</b>	<b>17,567,433</b>	<b>24,616,081</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>645,670,431</b>	<b>139,533,835</b>	<b>785,204,266</b>	<b>431,817,503</b>	<b>98,109,054</b>	<b>529,926,557</b>	<b>213,852,928</b>	<b>41,424,781</b>	<b>255,277,709</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(14,763,746)	(14,763,746)	0	(10,412,870)	(10,412,870)	0	(4,350,876)	(4,350,876)
G-ADEP		Distribution Plant	(202,397,506)	(1,685,313)	(204,082,819)	(133,096,503)	(1,147,361)	(134,243,864)	(69,301,003)	(537,952)	(69,838,955)
G-ADEP		General Plant	(9,074,969)	(16,586,390)	(25,661,359)	(6,358,074)	(11,658,076)	(18,016,150)	(2,716,895)	(4,928,314)	(7,645,209)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(211,472,475)</b>	<b>(33,035,449)</b>	<b>(244,507,924)</b>	<b>(139,454,577)</b>	<b>(23,218,307)</b>	<b>(162,672,884)</b>	<b>(72,017,898)</b>	<b>(9,817,142)</b>	<b>(81,835,040)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(246,168)	(435,825)	(681,993)	(171,608)	(306,328)	(477,936)	(74,560)	(129,497)	(204,057)
G-AAMT		Misc IT Intangible Plant - 3031XX	(12,612)	(10,524,960)	(10,537,572)	0	(7,397,679)	(7,397,679)	(12,612)	(3,127,281)	(3,139,893)
G-AAMT		Underground Storage	0	(240,362)	(240,362)	0	(169,527)	(169,527)	0	(70,835)	(70,835)
G-AAMT		General Plant - 390200, 396200	(2,357)	(24,387)	(26,744)	(1,350)	(17,141)	(18,491)	(1,007)	(7,246)	(8,253)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(261,137)</b>	<b>(11,225,534)</b>	<b>(11,486,671)</b>	<b>(172,958)</b>	<b>(7,890,675)</b>	<b>(8,063,633)</b>	<b>(88,179)</b>	<b>(3,334,859)</b>	<b>(3,423,038)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(211,733,612)</b>	<b>(44,260,983)</b>	<b>(255,994,595)</b>	<b>(139,627,535)</b>	<b>(31,108,982)</b>	<b>(170,736,517)</b>	<b>(72,106,077)</b>	<b>(13,152,001)</b>	<b>(85,258,078)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>433,936,819</b>	<b>95,272,852</b>	<b>529,209,671</b>	<b>292,189,968</b>	<b>67,000,072</b>	<b>359,190,040</b>	<b>141,746,851</b>	<b>28,272,780</b>	<b>170,019,631</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(99,785,766)	(99,785,766)	0	(67,727,593)	(67,727,593)	0	(32,058,173)	(32,058,173)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(16,142,531)	(16,142,531)	0	(11,342,401)	(11,342,401)	0	(4,800,130)	(4,800,130)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	0	0	0	0	0	0	0	0
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(815,127)	(815,127)	0	(553,251)	(553,251)	0	(261,876)	(261,876)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(116,743,424)</b>	<b>(116,743,424)</b>	<b>0</b>	<b>(79,623,245)</b>	<b>(79,623,245)</b>	<b>0</b>	<b>(37,120,179)</b>	<b>(37,120,179)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>433,936,819</b>	<b>(21,470,572)</b>	<b>412,466,247</b>	<b>292,189,968</b>	<b>(12,623,173)</b>	<b>279,566,795</b>	<b>141,746,851</b>	<b>(8,847,399)</b>	<b>132,899,452</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.080%	31.920%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.873%	32.127%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended March 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
G-PLT	NET GAS PLANT IN SERVICE	433,936,819	(21,470,572)	412,466,247	292,189,968	(12,623,173)	279,566,795	141,746,851	(8,847,399)	132,899,452
	OTHER ADJUSTMENTS:									
4	253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,042,119	4,042,119	0	1,688,945	1,688,945
1	164100 Gas Inventory--Jackson Prairie	0	1,028,912	1,028,912	0	725,692	725,692	0	303,220	303,220
4	252000 Customer Advances	(81,232)	(1,458)	(82,690)	(11,804)	(1,025)	(12,829)	(69,428)	(433)	(69,861)
99	235199 Customer Deposits	(528,797)	0	(528,797)	(528,797)	0	(528,797)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	2,707,026	0	2,707,026	2,707,026	0	2,707,026	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(947,459)	0	(947,459)	(947,459)	0	(947,459)	0	0	0
C-WKC	Working Capital	20,466,198	9,924,741	30,390,939	20,466,198	0	20,466,198	0	9,924,741	9,924,741
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	21,615,736	16,683,259	38,298,995	21,685,164	4,766,786	26,451,950	(69,428)	11,916,473	11,847,045
	NET RATE BASE	455,552,555	(4,787,313)	450,765,242	313,875,132	(7,856,387)	306,018,745	141,677,423	3,069,074	144,746,497

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended March 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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
Steam (ED-AN)	668,343	668,343											
Hydro (ED-AN)	941,509	941,509											
Other (ED-AN)	808,733	808,733											
<b>Total Electric Production</b>	<b>2,418,585</b>	<b>2,418,585</b>											
<b>Electric Transmission</b>													
ED-AN	1,018,228	1,018,228											
<b>Total Electric Transmission</b>	<b>1,018,228</b>	<b>1,018,228</b>											
<b>Electric Distribution</b>													
ED-AN	4,287	4,287											
ED-ID	1,392,027	1,392,027											
ED-WA	2,431,262	2,431,262											
<b>Total Electric Distribution</b>	<b>3,827,576</b>	<b>3,827,576</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	63,807		63,807			63,807	63,807		45,003	45,003		18,804	18,804
GD-OR	11,277			11,277									
<b>Total Gas Underground Storage</b>	<b>75,084</b>		<b>63,807</b>	<b>11,277</b>		<b>63,807</b>	<b>63,807</b>		<b>45,003</b>	<b>45,003</b>		<b>18,804</b>	<b>18,804</b>
<b>Gas Distribution</b>													
6 GD-AN	5,383		5,383			5,383	5,383		3,665	3,665		1,718	1,718
GD-ID	422,747		422,747		422,747		422,747				422,747		422,747
GD-WA	860,424		860,424		860,424		860,424	860,424		860,424			860,424
GD-OR	584,388			584,388									
<b>Total Gas Distribution</b>	<b>1,872,942</b>		<b>1,288,554</b>	<b>584,388</b>	<b>1,283,171</b>	<b>5,383</b>	<b>1,288,554</b>	<b>860,424</b>	<b>3,665</b>	<b>864,089</b>	<b>422,747</b>	<b>1,718</b>	<b>424,465</b>
<b>General Plant</b>													
ED-AN	239,501	239,501											
ED-ID	19,424	19,424											
ED-WA	54,919	54,919											
7,4 CD-AA	1,503,302	1,057,242	307,350	138,710		307,350	307,350		216,027	216,027		91,323	91,323
9,4 CD-AN	83,091	64,652	18,439			18,439	18,439		12,960	12,960		5,479	5,479
9 CD-ID	28,822	22,426	6,396		6,396		6,396				6,396		6,396
9 CD-WA	24,556	19,107	5,449		5,449		5,449	5,449		5,449			5,449
8,4 GD-AA	24,442		16,757	7,685		16,757	16,757		11,778	11,778		4,979	4,979
4 GD-AN	3,033		3,033			3,033	3,033		2,132	2,132		901	901
GD-ID	2,315		2,315		2,315		2,315				2,315		2,315
GD-WA	15,063		15,063		15,063		15,063	15,063		15,063			15,063
GD-OR	15,563			15,563									
<b>Total General Plant</b>	<b>2,014,031</b>	<b>1,477,271</b>	<b>374,802</b>	<b>161,958</b>	<b>29,223</b>	<b>345,579</b>	<b>374,802</b>	<b>20,512</b>	<b>242,897</b>	<b>263,409</b>	<b>8,711</b>	<b>102,682</b>	<b>111,393</b>
<b>Total Depreciation Expense</b>	<b>11,226,446</b>	<b>8,741,660</b>	<b>1,727,163</b>	<b>757,623</b>	<b>1,312,394</b>	<b>414,769</b>	<b>1,727,163</b>	<b>880,936</b>	<b>291,565</b>	<b>1,172,501</b>	<b>431,458</b>	<b>123,204</b>	<b>554,662</b>

Allocation Ratios:

Service - Electric Gas-North Gas-South Jurisdiction - Washington Idaho

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	System Contract Demand	70.530%	29.470%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	6	Actual Therms Purchased	68.080%	31.920%



RESULTS OF OPERATIONS	Report ID: G-AMTX-1A
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	
For Month Ended March 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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	20,003	20,003												
<b>Total Production/Transmission</b>		<b>96,536</b>	<b>96,536</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	513	513												
<b>Total Distribution</b>		<b>2,526</b>	<b>2,526</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	49,911	35,102	10,204	4,605		10,204	10,204		7,172	7,172		3,032	3,032	
9,4	CD-AN	810	631	179			179	179		126	126		53	53	
	GD-ID	1,245		1,245			1,245	1,245				1,245		1,245	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
<b>Total General Plant - 303000</b>		<b>54,710</b>	<b>35,733</b>	<b>13,700</b>	<b>5,277</b>		<b>3,317</b>	<b>10,383</b>	<b>13,700</b>	<b>2,072</b>	<b>7,298</b>	<b>9,370</b>	<b>1,245</b>	<b>3,085</b>	<b>4,330</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	2,003,220	1,408,825	409,558	184,837		409,558	409,558		287,866	287,866		121,692	121,692	
9,4	CD-AN	1,441	1,121	320			320	320		225	225		95	95	
9,4	CD-ID	1,550	1,206	344		344		344				344		344	
	ED-AN	65,629	65,629												
	ED-ID	0	0												
	ED-WA	66,969	66,969												
8,4	GD-AA	12,325		8,450	3,875		8,450	8,450		5,939	5,939		2,511	2,511	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>2,151,134</b>	<b>1,543,750</b>	<b>418,672</b>	<b>188,712</b>		<b>344</b>	<b>418,328</b>	<b>418,672</b>		<b>294,030</b>	<b>294,030</b>	<b>344</b>	<b>124,298</b>	<b>124,642</b>
<b>Gas Underground Storage</b>															
1	GD-AN	19		19			19	19		13	13		6	6	
<b>Total Gas Underground Storage</b>		<b>19</b>		<b>19</b>			<b>19</b>	<b>19</b>		<b>13</b>	<b>13</b>		<b>6</b>	<b>6</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	4,003	4,003												
	GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>		<b>4,003</b>	<b>4,003</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>Total Amortization Expense</b>		<b>2,308,928</b>	<b>1,682,548</b>	<b>432,391</b>	<b>193,989</b>		<b>3,661</b>	<b>428,730</b>	<b>432,391</b>	<b>2,072</b>	<b>301,341</b>	<b>303,413</b>	<b>1,589</b>	<b>127,389</b>	<b>128,978</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 System Contract Demand	70.530%	29.470%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4 Jurisdictional 4-Factor Rat	70.287%	29.713%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended March 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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(297,012,204)	(297,012,204)											
	Hydro (ED-AN)	(124,910,843)	(124,910,843)											
	Other (ED-AN)	(111,756,254)	(111,756,254)											
<b>Total Electric Production</b>		<b>(533,679,301)</b>	<b>(533,679,301)</b>											
<b>Electric Transmission</b>														
	ED-AN	(207,517,794)	(207,517,794)											
<b>Total Electric Transmission</b>		<b>(207,517,794)</b>	<b>(207,517,794)</b>											
<b>Electric Distribution</b>														
	ED-AN	(87,311)	(87,311)											
	ED-ID	(192,858,502)	(192,858,502)											
	ED-WA	(307,534,634)	(307,534,634)											
<b>Total Electric Distribution</b>		<b>(500,480,447)</b>	<b>(500,480,447)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(14,763,746)	(14,763,746)		(14,763,746)	(14,763,746)		(10,412,870)	(10,412,870)		(4,350,876)	(4,350,876)		
	GD-OR	(903,621)		(903,621)										
<b>Total Gas Underground Storage</b>		<b>(15,667,367)</b>	<b>(14,763,746)</b>	<b>(903,621)</b>	<b>(14,763,746)</b>	<b>(14,763,746)</b>		<b>(10,412,870)</b>	<b>(10,412,870)</b>		<b>(4,350,876)</b>	<b>(4,350,876)</b>		
<b>Gas Distribution</b>														
6	GD-AN	(1,685,313)	(1,685,313)		(1,685,313)	(1,685,313)		(1,147,361)	(1,147,361)		(537,952)	(537,952)		
	GD-ID	(69,301,003)	(69,301,003)		(69,301,003)	(69,301,003)				(69,301,003)			(69,301,003)	
	GD-WA	(133,096,503)	(133,096,503)		(133,096,503)	(133,096,503)	(133,096,503)			(133,096,503)				
	GD-OR	(103,216,733)		(103,216,733)										
<b>Total Gas Distribution</b>		<b>(307,299,552)</b>	<b>(204,082,819)</b>	<b>(103,216,733)</b>	<b>(202,397,506)</b>	<b>(1,685,313)</b>	<b>(204,082,819)</b>	<b>(133,096,503)</b>	<b>(1,147,361)</b>	<b>(134,243,864)</b>	<b>(69,301,003)</b>	<b>(537,952)</b>	<b>(69,838,955)</b>	
<b>General Plant</b>														
	ED-AN	(45,684,815)	(45,684,815)											
	ED-ID	(8,909,982)	(8,909,982)											
	ED-WA	(18,093,049)	(18,093,049)											
7,4	CD-AA	(48,954,122)	(34,428,455)	(10,008,670)	(4,516,997)	(10,008,670)	(10,008,670)		(7,034,794)	(7,034,794)		(2,973,876)	(2,973,876)	
9,4	CD-AN	(11,436,694)	(8,898,777)	(2,537,917)		(2,537,917)	(2,537,917)		(1,783,826)	(1,783,826)		(754,091)	(754,091)	
9	CD-ID	(5,681,460)	(4,420,687)	(1,260,773)		(1,260,773)	(1,260,773)				(1,260,773)		(1,260,773)	
9	CD-WA	(3,718,361)	(2,893,220)	(825,141)		(825,141)	(825,141)	(825,141)			(825,141)		(825,141)	
8,4	GD-AA	(2,214,745)		(1,518,385)	(696,360)	(1,518,385)	(1,518,385)		(1,067,227)	(1,067,227)		(451,158)	(451,158)	
4	GD-AN	(2,521,418)		(2,521,418)		(2,521,418)	(2,521,418)		(1,772,229)	(1,772,229)		(749,189)	(749,189)	
	GD-ID	(1,456,122)		(1,456,122)		(1,456,122)	(1,456,122)				(1,456,122)		(1,456,122)	
	GD-WA	(5,532,933)		(5,532,933)		(5,532,933)	(5,532,933)	(5,532,933)			(5,532,933)		(5,532,933)	
	GD-OR	(4,689,588)		(4,689,588)										
<b>Total General Plant</b>		<b>(158,893,289)</b>	<b>(123,328,985)</b>	<b>(25,661,359)</b>	<b>(9,902,945)</b>	<b>(9,074,969)</b>	<b>(16,586,390)</b>	<b>(25,661,359)</b>	<b>(6,358,074)</b>	<b>(11,658,076)</b>	<b>(18,016,150)</b>	<b>(2,716,895)</b>	<b>(4,928,314)</b>	<b>(7,645,209)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,723,537,750)</b>	<b>(1,365,006,527)</b>	<b>(244,507,924)</b>	<b>(114,023,299)</b>	<b>(211,472,475)</b>	<b>(33,035,449)</b>	<b>(244,507,924)</b>	<b>(139,454,577)</b>	<b>(23,218,307)</b>	<b>(162,672,884)</b>	<b>(72,017,898)</b>	<b>(9,817,142)</b>	<b>(81,835,040)</b>

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
Print Date-Time: 4/24/2017 2:24 PM

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	System Contract Demand	70.530%	29.470%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	6	Actual Therms Purchased	68.080%	31.920%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-1A</b>
For Month Ended March 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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(10,332,688)	(10,332,688)											
Misc Intangible Plt (303000)	ED-AN	(1,422,948)	(1,422,948)											
<b>Total Production/Transmission</b>		<b>(11,755,636)</b>	<b>(11,755,636)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(174,420)	(174,420)											
Misc Intangible Plt (303000)	ED-WA	(35,694)	(35,694)											
<b>Total Distribution</b>		<b>(210,114)</b>	<b>(210,114)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(2,035,023)	(1,431,191)	(416,060)	(187,772)		(416,060)	(416,060)		(292,436)	(292,436)		(123,624)	(123,624)
9,4	CD-AN	(89,067)	(69,302)	(19,765)			(19,765)	(19,765)		(13,892)	(13,892)		(5,873)	(5,873)
	GD-ID	(74,560)		(74,560)			(74,560)	(74,560)				(74,560)		(74,560)
	GD-WA	(171,608)		(171,608)			(171,608)	(171,608)	(171,608)		(171,608)			
	GD-OR	(82,299)			(82,299)									
<b>Total General Plant - 303000</b>		<b>(2,452,557)</b>	<b>(1,500,493)</b>	<b>(681,993)</b>	<b>(270,071)</b>	<b>(246,168)</b>	<b>(435,825)</b>	<b>(681,993)</b>	<b>(171,608)</b>	<b>(306,328)</b>	<b>(477,936)</b>	<b>(74,560)</b>	<b>(129,497)</b>	<b>(204,057)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(49,285,775)	(34,661,701)	(10,076,476)	(4,547,598)		(10,076,476)	(10,076,476)		(7,082,453)	(7,082,453)		(2,994,023)	(2,994,023)
9,4	CD-AN	(38,463)	(29,928)	(8,535)			(8,535)	(8,535)		(5,999)	(5,999)		(2,536)	(2,536)
9	CD-ID	(56,835)	(44,223)	(12,612)		(12,612)		(12,612)				(12,612)		(12,612)
	ED-AN	(1,525,616)	(1,525,616)											
	ED-ID	(11,762)	(11,762)											
	ED-WA	(2,648,421)	(2,648,421)											
8,4	GD-AA	(641,718)		(439,949)	(201,769)		(439,949)	(439,949)		(309,227)	(309,227)		(130,722)	(130,722)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									0
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(54,208,590)</b>	<b>(38,921,651)</b>	<b>(10,537,572)</b>	<b>(4,749,367)</b>	<b>(12,612)</b>	<b>(10,524,960)</b>	<b>(10,537,572)</b>		<b>(7,397,679)</b>	<b>(7,397,679)</b>	<b>(12,612)</b>	<b>(3,127,281)</b>	<b>(3,139,893)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	(240,362)		(240,362)			(240,362)	(240,362)		(169,527)	(169,527)		(70,835)	(70,835)
<b>Total Gas Underground Storage</b>		<b>(240,362)</b>		<b>(240,362)</b>			<b>(240,362)</b>	<b>(240,362)</b>		<b>(169,527)</b>	<b>(169,527)</b>		<b>(70,835)</b>	<b>(70,835)</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(119,283)	(83,890)	(24,387)	(11,006)		(24,387)	(24,387)		(17,141)	(17,141)		(7,246)	(7,246)
9	CD-ID	(4,538)	(3,531)	(1,007)		(1,007)		(1,007)				(1,007)		(1,007)
9	CD-WA	(6,084)	(4,734)	(1,350)		(1,350)		(1,350)	(1,350)		(1,350)			
4	ED-AN	(124,675)	(124,675)											
	ED-WA	0	0											
	GD-WA	0		0		0		0		0		0		
	GD-OR	0			0									0
<b>Total General Plant - 390200, 396200</b>		<b>(254,580)</b>	<b>(216,830)</b>	<b>(26,744)</b>	<b>(11,006)</b>	<b>(2,357)</b>	<b>(24,387)</b>	<b>(26,744)</b>	<b>(1,350)</b>	<b>(17,141)</b>	<b>(18,491)</b>	<b>(1,007)</b>	<b>(7,246)</b>	<b>(8,253)</b>
<b>Total Accumulated Amortization</b>		<b>(69,121,839)</b>	<b>(52,604,724)</b>	<b>(11,486,671)</b>	<b>(5,030,444)</b>	<b>(261,137)</b>	<b>(11,225,534)</b>	<b>(11,486,671)</b>	<b>(172,958)</b>	<b>(7,890,675)</b>	<b>(8,063,633)</b>	<b>(88,179)</b>	<b>(3,334,859)</b>	<b>(3,423,038)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
-----------	----------	-----------	-----------	----------------	------------	-------

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-1A</b>
For Month Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	System Contract Demand	70.530%	29.470%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%				

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		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	2,500,909	0	0	0	0	2,500,909	0	0	2,500,909	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	9,918,058	0	0	6,975,172	6,975,172	0	0	2,027,747	2,027,747	0	915,139	915,139
9		CD-WA / ID / AN	1,633,633	693,088	340,200	237,825	1,271,113	197,668	97,025	67,827	362,520	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>15,299,808</b>	<b>706,699</b>	<b>702,479</b>	<b>7,235,771</b>	<b>8,644,949</b>	<b>2,698,577</b>	<b>97,025</b>	<b>2,095,574</b>	<b>4,891,176</b>	<b>848,544</b>	<b>915,139</b>	<b>1,763,683</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,087,741	1,052,423	2,409,238	4,626,080	8,087,741	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,252,773	0	0	0	0	2,252,773	0	0	2,252,773	0	0	0
99		GD-OR / AS	3,644,080	0	0	0	0	0	0	0	0	3,644,080	0	3,644,080
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	98,157,788	0	0	69,032,409	69,032,409	0	0	20,068,360	20,068,360	0	9,057,019	9,057,019
9		CD-WA / ID / AN	24,939,733	5,536,621	5,564,871	8,303,865	19,405,357	1,579,035	1,587,092	2,368,249	5,534,376	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>137,082,115</b>	<b>6,589,044</b>	<b>7,974,109</b>	<b>81,962,354</b>	<b>96,525,507</b>	<b>3,831,808</b>	<b>1,587,092</b>	<b>22,436,609</b>	<b>27,855,509</b>	<b>3,644,080</b>	<b>9,057,019</b>	<b>12,701,099</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	6,746,490	1,029,741	0	5,716,749	6,746,490	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	611,802	0	0	0	0	0	0	419,439	419,439	0	192,363	192,363
7		CD-AA	60,016,282	0	0	42,208,251	42,208,251	0	0	12,270,329	12,270,329	0	5,537,702	5,537,702
9		CD-WA / ID / AN	621,920	322,686	66,212	95,011	483,909	92,030	18,884	27,097	138,011	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>68,003,144</b>	<b>1,352,427</b>	<b>66,212</b>	<b>48,020,011</b>	<b>49,438,650</b>	<b>92,030</b>	<b>18,884</b>	<b>12,723,515</b>	<b>12,834,429</b>	<b>0</b>	<b>5,730,065</b>	<b>5,730,065</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	39,192,385	18,588,871	7,624,466	12,979,048	39,192,385	0	0	0	0	0	0	0
99		GD-WA / ID / AN	12,104,822	0	0	0	0	8,042,726	2,365,911	1,696,185	12,104,822	0	0	0
99		GD-OR / AS	4,120,918	0	0	0	0	0	0	0	0	4,120,918	0	4,120,918
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	885,203	0	0	622,545	622,545	0	0	180,980	180,980	0	81,678	81,678
9		CD-WA / ID / AN	6,252,692	2,126,987	828,553	1,909,617	4,865,157	606,613	236,302	544,620	1,387,535	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>62,556,020</b>	<b>20,715,858</b>	<b>8,453,019</b>	<b>15,511,210</b>	<b>44,680,087</b>	<b>8,649,339</b>	<b>2,602,213</b>	<b>2,421,785</b>	<b>13,673,337</b>	<b>4,120,918</b>	<b>81,678</b>	<b>4,202,596</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	48,477	0	0	0	0	0	0	0	48,477	0	48,477	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,236,527	101,156	113,791	3,081,452	3,296,399	28,850	32,453	878,825	940,128	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,772,414</b>	<b>111,617</b>	<b>128,154</b>	<b>3,455,878</b>	<b>3,695,649</b>	<b>117,010</b>	<b>32,453</b>	<b>878,825</b>	<b>1,028,288</b>	<b>48,477</b>	<b>0</b>	<b>48,477</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,992,753	808,146	249,881	2,934,726	3,992,753	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,575,669	0	0	0	0	1,876,718	320,550	378,401	2,575,669	0	0	
99		GD-OR / AS	919,536	0	0	0	0	0	0	0	919,536	0	919,536	
8		GD-AA	3,334,860	0	0	0	0	0	0	2,286,313	2,286,313	0	1,048,547	
7		CD-AA	12,992,341	0	0	9,137,254	9,137,254	0	0	2,656,284	2,656,284	0	1,198,803	
9		CD-WA / ID / AN	1,195,245	14,692	756,248	159,068	930,008	4,190	215,681	45,366	265,237	0	0	
		<b>TOTAL ACCOUNT</b>	<b>25,010,404</b>	<b>822,838</b>	<b>1,006,129</b>	<b>12,231,048</b>	<b>14,060,015</b>	<b>1,880,908</b>	<b>536,231</b>	<b>5,366,364</b>	<b>7,783,503</b>	<b>919,536</b>	<b>2,247,350</b>	<b>3,166,886</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	74,901	0	0	74,901	74,901	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>74,901</b>	<b>0</b>	<b>0</b>	<b>74,901</b>	<b>74,901</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	1,048,348	210,583	26,627	811,138	1,048,348	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,729	0	0	0	0	14,745	4,809	119,175	138,729	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917	
8		GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0	50,717	
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	
9		CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,774,030</b>	<b>211,886</b>	<b>27,043</b>	<b>1,082,169</b>	<b>1,321,098</b>	<b>15,117</b>	<b>4,928</b>	<b>308,436</b>	<b>328,481</b>	<b>40,917</b>	<b>83,534</b>	<b>124,451</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,116,048	14,814,712	9,427,928	7,873,408	32,116,048	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,968,035	0	0	0	0	2,389,822	747,719	830,494	3,968,035	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	1,265,106	252,166	308,913	423,287	984,366	71,917	88,102	120,721	280,740	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>37,921,501</b>	<b>15,066,878</b>	<b>9,736,841</b>	<b>8,668,363</b>	<b>33,472,082</b>	<b>2,461,739</b>	<b>835,821</b>	<b>1,059,262</b>	<b>4,356,822</b>	<b>43,834</b>	<b>48,763</b>	<b>92,597</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,187,387	12,608,423	6,252,071	45,326,893	64,187,387	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,180,163	0	0	0	0	685,366	494,797	0	1,180,163	0	0	0
99		GD-OR / AS	1,220,111	0	0	0	0	0	0	0	0	1,220,111	0	1,220,111
8		GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198
7		CD-AA	43,867,299	0	0	30,850,994	30,850,994	0	0	8,968,669	8,968,669	0	4,047,636	4,047,636
9		CD-WA / ID / AN	15,076,519	1,410,752	2,942,532	7,377,605	11,730,889	402,344	839,205	2,104,081	3,345,630	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>126,524,412</b>	<b>14,019,175</b>	<b>9,194,603</b>	<b>83,555,492</b>	<b>106,769,270</b>	<b>1,087,710</b>	<b>1,334,002</b>	<b>11,753,485</b>	<b>14,175,197</b>	<b>1,220,111</b>	<b>4,359,834</b>	<b>5,579,945</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	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	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	35,546
9		CD-WA / ID / AN	9,978	3,880	0	3,884	7,764	1,106	0	1,108	2,214	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>547,274</b>	<b>3,880</b>	<b>6,846</b>	<b>417,660</b>	<b>428,386</b>	<b>1,106</b>	<b>0</b>	<b>79,869</b>	<b>80,975</b>	<b>2,367</b>	<b>35,546</b>	<b>37,913</b>
		<b>TOTAL GENERAL PLANT</b>	<b>479,566,023</b>	<b>59,600,302</b>	<b>37,295,435</b>	<b>262,214,857</b>	<b>359,110,594</b>	<b>20,835,344</b>	<b>7,048,649</b>	<b>59,123,724</b>	<b>87,007,717</b>	<b>10,888,784</b>	<b>22,558,928</b>	<b>33,447,712</b>

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,621,934	335,477	0	10,286,457	10,621,934	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		
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	426,123	0		
8		GD-AA	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	828,945		
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0		
		<b>TOTAL ACCOUNT</b>	<b>22,028,222</b>	<b>335,477</b>	<b>0</b>	<b>16,755,655</b>	<b>17,091,132</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,879,823</b>	<b>3,682,022</b>	<b>426,123</b>	<b>828,945</b>	<b>1,255,068</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,770,821	3,998,180	11,762	3,760,879	7,770,821	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	995,607	0	0	0	0	0	0	682,568	682,568	313,039	313,039	
7		CD-AA	68,869,889	0	0	48,434,815	48,434,815	0	0	14,080,449	14,080,449	6,354,625	6,354,625	
9		CD-WA / ID / AN	183,402	0	74,450	68,253	142,703	0	21,233	19,466	40,699	0	0	
		<b>TOTAL ACCOUNT</b>	<b>77,819,719</b>	<b>3,998,180</b>	<b>86,212</b>	<b>52,263,947</b>	<b>56,348,339</b>	<b>0</b>	<b>21,233</b>	<b>14,782,483</b>	<b>14,803,716</b>	<b>0</b>	<b>6,667,664</b>	<b>6,667,664</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	6,768,101	0	0	4,759,870	4,759,870	0	0	1,383,738	1,383,738	624,493	624,493	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,768,101</b>	<b>0</b>	<b>0</b>	<b>4,759,870</b>	<b>4,759,870</b>	<b>0</b>	<b>0</b>	<b>1,383,738</b>	<b>1,383,738</b>	<b>0</b>	<b>624,493</b>	<b>624,493</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	9,303,695	9,303,695	
8		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>207,447,246</b>	<b>4,333,657</b>	<b>86,212</b>	<b>144,692,041</b>	<b>149,111,910</b>	<b>1,022,594</b>	<b>800,838</b>	<b>38,660,984</b>	<b>40,484,416</b>	<b>426,123</b>	<b>17,424,797</b>	<b>17,850,920</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-1A</b>
For Month Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(78,206,213)	(55,000,866)	(15,989,260)	(7,216,087)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(690,691)	(537,420)	(153,271)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(78,896,904)</u>	<u>(55,538,286)</u>	<u>(16,142,531)</u>	<u>(7,216,087)</u>

ALLOCATION RATIOS:

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

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

Report ID: <b>C-WKC-1A</b>
-------------------------------

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			3,217,217	3,217,217					3,217,217
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			0	0					0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(8)	(8)					(8)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			0	0					0
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	98,555,531	49,651,105		148,206,636	78,089,333	39,726,364	20,466,198	9,924,741	
<b>TOTAL</b>		<b>98,555,531</b>	<b>49,651,105</b>	<b>3,217,209</b>	<b>151,423,845</b>	<b>78,089,333</b>	<b>39,726,364</b>	<b>20,466,198</b>	<b>9,924,741</b>	<b>3,217,209</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						