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

AVISTA UTILITIES

| Ref/Basis | Account Description                  | System        | Washington    | Idaho         |
|-----------|--------------------------------------|---------------|---------------|---------------|
| E-OPS     | Electric Net Operating Income (Loss) | 165,651,148   | 108,877,216   | 56,773,932    |
|           | Adjustments                          |               |               |               |
|           | Adjusted Net Operating Income (Loss) | 165,651,148   | 108,877,216   | 56,773,932    |
| E-APL     | Electric Net Rate Base               | 2,172,858,800 | 1,436,023,833 | 736,834,967   |
|           | <b>RATE OF RETURN</b>                | <b>7.624%</b> | <b>7.582%</b> | <b>7.705%</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.

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

AVISTA UTILITIES

| Basis | Ref   | Description                                      | Based on Data from:        | System                 | Washington            | Idaho                |
|-------|-------|--|----------------------------|------------------------|-----------------------|----------------------|
| 1     | Input | Production/Transmission Ratio                    | 01-01-2015 thru 12-31-2015 | 100.000%               | 65.630%               | 34.370%              |
| 2     | Input | Number of Customers - AMA<br>Percent             | 12-01-2015 thru 11-30-2016 | 374,313<br>100.000%    | 245,804<br>65.668%    | 128,509<br>34.332%   |
| 3     | E-OPS | Direct Distribution Operating Expense<br>Percent | 12-01-2015 thru 11-30-2016 | 26,189,359<br>100.000% | 17,784,797<br>67.908% | 8,404,562<br>32.092% |
|       | Input | Jurisdictional 4-Factor Ratio                    | 01-01-2015 thru 12-31-2015 |                        |                       |                      |
|       |       | Direct O & M Accts 500 - 598                     |                            | 22,258,114             | 14,179,208            | 8,078,906            |
|       |       | Direct O & M Accts 901 - 935                     |                            | 27,675,297             | 19,974,239            | 7,701,058            |
|       |       | Total  |                            | 49,933,411             | 34,153,447            | 15,779,964           |
|       |       | Percentage                                       |                            | 100.000%               | 68.398%               | 31.602%              |
|       |       | Direct Labor Accts 500 - 598                     |                            | 14,905,270             | 10,500,754            | 4,404,516            |
|       |       | Direct Labor Accts 901 - 935                     |                            | 5,379,445              | 4,296,600             | 1,082,845            |
|       |       | Total  |                            | 20,284,715             | 14,797,354            | 5,487,361            |
|       |       | Percentage                                       |                            | 100.000%               | 72.948%               | 27.052%              |
|       |       | Number of Customers                              |                            | 374,962                | 246,435               | 128,527              |
|       |       | Percentage                                       |                            | 100.000%               | 65.723%               | 34.277%              |
|       |       | Net Direct Plant                                 |                            | 951,044,253            | 619,058,713           | 331,985,540          |
|       |       | Percentage                                       |                            | 100.000%               | 65.093%               | 34.907%              |
| 4     |       | Total Percentages                                |                            | 400.000%               | 272.161%              | 127.839%             |
|       |       | Percent  |                            | 100.000%               | 68.040%               | 31.960%              |

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

AVISTA UTILITIES

| Basis | Ref | Description                                 | Based on Data from:        | System             | Washington        | Idaho             |                  |
|-------|-----|---|----------------------------|--------------------|-------------------|-------------------|------------------|
| Input |     | Elec/Gas North/Oregon 4-Factor              | 01-01-2015 thru 12-31-2015 | Total              | Electric          | Gas North         | Oregon Gas       |
|       |     | Direct O & M Accts 500 - 894                |                            | 68,870,162         | 57,859,575        | 7,660,811         | 3,349,776        |
|       |     | Direct O & M Accts 901 - 935                |                            | 40,470,171         | 30,725,388        | 6,803,561         | 2,941,222        |
|       |     | Direct O & M Accts 901 - 905 Utility 9 Only |                            | 5,203,836          | 3,701,516         | 1,502,320         | 0                |
|       |     | Adjustments                                 |                            | 0                  | 0                 | 0                 | 0                |
|       |     | <b>Total</b>                                |                            | <b>114,544,169</b> | <b>92,286,479</b> | <b>15,966,692</b> | <b>6,290,998</b> |
|       |     | <b>Percentage</b>                           |                            | <b>100.000%</b>    | <b>80.569%</b>    | <b>13.939%</b>    | <b>5.492%</b>    |
|       |     | Direct Labor Accts 500 - 894                |                            | 71,533,714         | 54,197,331        | 12,273,957        | 5,062,426        |
|       |     | Direct Labor Accts 901 - 935                |                            | 5,276,902          | 3,297,361         | 193,627           | 1,785,914        |
|       |     | Direct Labor Accts 901 - 905 Utility 9 Only |                            | 10,808,995         | 7,263,025         | 3,545,970         | 0                |
|       |     | <b>Total</b>                                |                            | <b>87,619,611</b>  | <b>64,757,717</b> | <b>16,013,554</b> | <b>6,848,340</b> |
|       |     | <b>Percentage</b>                           |                            | <b>100.000%</b>    | <b>73.908%</b>    | <b>18.276%</b>    | <b>7.816%</b>    |
|       |     | Number of Customers at                      |                            | 709,694            | 374,962           | 235,378           | 99,354           |
|       |     | <b>Percentage</b>                           |                            | <b>100.000%</b>    | <b>52.834%</b>    | <b>33.166%</b>    | <b>14.000%</b>   |
|       |     | Net Direct Plant                            |                            | 2,961,417,554      | 2,309,776,654     | 427,886,508       | 223,754,392      |
|       |     | <b>Percentage</b>                           |                            | <b>100.000%</b>    | <b>77.995%</b>    | <b>14.449%</b>    | <b>7.556%</b>    |
|       |     | <b>Total Percentages</b>                    |                            | <b>400.000%</b>    | <b>285.306%</b>   | <b>79.830%</b>    | <b>34.863%</b>   |
|       |     | <b>Average (CD AA)</b>                      |                            | <b>100.000%</b>    | <b>71.326%</b>    | <b>19.958%</b>    | <b>8.716%</b>    |

7

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

AVISTA UTILITIES

| Basis | Ref | Description                                 | Based on Data from:        | System      | Washington | Idaho                   |
|-------|-----|---|----------------------------|-------------|------------|-------------------------|
| Input |     | Gas North/Oregon 4-Factor                   | 01-01-2015 thru 12-31-2015 | Total       | Electric   | Gas North Oregon Gas    |
|       |     | Direct O & M Accts 500 - 894                |                            | 10,455,835  | 0          | 7,274,832 3,181,003     |
|       |     | Direct O & M Accts 901 - 935                |                            | 9,194,411   | 0          | 6,419,305 2,775,106     |
|       |     | Direct O & M Accts 901 - 905 Utility 9 Only |                            | 1,502,320   | 0          | 1,502,320 0             |
|       |     | Total                                       |                            | 21,152,566  | 0          | 15,196,457 5,956,109    |
|       |     | Percentage                                  |                            | 100.000%    | 0.000%     | 71.842% 28.158%         |
|       |     | Direct Labor Accts 500 - 894                |                            | 12,747,846  | 0          | 9,025,326 3,722,520     |
|       |     | Direct Labor Accts 901 - 935                |                            | 1,617,630   | 0          | 158,227 1,459,403       |
|       |     | Direct Labor Accts 901 - 905 Utility 9 Only |                            | 3,545,970   | 0          | 3,545,970 0             |
|       |     | Total                                       |                            | 17,911,446  | 0          | 12,729,523 5,181,923    |
|       |     | Percentage                                  |                            | 100.000%    | 0.000%     | 71.069% 28.931%         |
|       |     | Number of Customers at                      |                            | 334,732     | 0          | 235,378 99,354          |
|       |     | Percentage                                  |                            | 100.000%    | 0.000%     | 70.318% 29.682%         |
|       |     | Net Direct Plant                            |                            | 642,075,757 | 0          | 419,325,758 222,749,999 |
|       |     | Percentage                                  |                            | 100.000%    | 0.000%     | 65.308% 34.692%         |
|       |     | Total Percentages                           |                            | 400.000%    | 0.000%     | 278.538% 121.462%       |
|       |     | Average (GD AA)                             |                            | 100.000%    | 0.000%     | 69.634% 30.366%         |

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

AVISTA UTILITIES

| Basis | Ref   | Description                                   | Based on Data from:        | System        | Washington    | Idaho       | Oregon Gas |
|-------|-------|---|----------------------------|---------------|---------------|-------------|------------|
| Input |       | Elec/Gas North 4-Factor                       | 01-01-2015 thru 12-31-2015 | Total         | Electric      | Gas North   | Oregon Gas |
|       |       | Direct O & M Accts 500 - 894                  |                            | 65,517,641    | 57,859,575    | 7,658,066   | 0          |
|       |       | Direct O & M Accts 901 - 935                  |                            | 37,524,901    | 30,725,388    | 6,799,513   | 0          |
|       |       | Adjustments                                   |                            | 0             | 0             | 0           | 0          |
|       |       | Total   |                            | 103,042,542   | 88,584,963    | 14,457,579  | 0          |
|       |       | Percentage                                    |                            | 100.000%      | 85.969%       | 14.031%     | 0.000%     |
|       |       | Direct Labor Accts 500 - 894                  |                            | 66,392,511    | 54,197,331    | 12,195,180  | 0          |
|       |       | Direct Labor Accts 901 - 935                  |                            | 3,705,603     | 3,297,361     | 408,242     | 0          |
|       |       | Total   |                            | 70,098,114    | 57,494,692    | 12,603,422  | 0          |
|       |       | Percentage                                    |                            | 100.000%      | 82.020%       | 17.980%     | 0.000%     |
|       |       | Number of Customers at Percentage             |                            | 610,340       | 374,962       | 235,378     | 0          |
|       |       |   |                            | 100.000%      | 61.435%       | 38.565%     | 0.000%     |
|       |       | Net Direct Plant Percentage                   |                            | 2,706,279,542 | 2,286,953,784 | 419,325,758 | 0          |
|       |       |   |                            | 100.000%      | 84.505%       | 15.495%     | 0.000%     |
|       |       | Total Percentages                             |                            | 400.000%      | 313.930%      | 86.070%     | 0.000%     |
| 9     |       | Average (CD AN/ID/WA)                         |                            | 100.000%      | 78.482%       | 21.518%     | 0.000%     |
| 10    | E-PLT | Net Electric Distribution Plant - AMA Percent | 11-01-2015 thru 11-30-2016 | 1,018,497,086 | 671,056,460   | 347,440,626 |            |
|       |       |   |                            | 100.000%      | 65.887%       | 34.113%     |            |
| 11    |       | Book Depreciation Percent                     | 12-01-2015 thru 11-30-2016 | 101,386,026   | 65,942,359    | 35,443,667  |            |
|       |       |   |                            | 100.000%      | 65.041%       | 34.959%     |            |

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

AVISTA UTILITIES

| Basis | Ref   | Description                                       | Based on Data from:        | System                    | Washington               | Idaho                   |
|-------|-------|---|----------------------------|---------------------------|--------------------------|-------------------------|
| 12    |       | Net Electric Plant (before DFIT) - AMA<br>Percent | 11-01-2015 thru 11-30-2016 | 2,605,209,085<br>100.000% | 1,717,508,449<br>65.926% | 887,700,636<br>34.074%  |
| 13    | E-PLT | Net Electric General Plant - AMA<br>Percent       | 11-01-2015 thru 11-30-2016 | 229,132,042<br>100.000%   | 152,383,645<br>66.505%   | 76,748,397<br>33.495%   |
| 14    |       | Net Allocated Schedule M's - AMA<br>Percent       | 12-01-2015 thru 11-30-2016 | -321,410,699<br>100.000%  | -208,393,918<br>64.837%  | -113,016,781<br>35.163% |
| 99    | Input | Not Allocated                                     |                            | 0.000%                    | 0.000%                   | 0.000%                  |

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended November 30, 2016  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

|                                   |         |                                  | ***** SYSTEM ***** |             |               | ***** WASHINGTON ***** |             |             | ***** IDAHO ***** |            |             |
|-----------------------------------|---------|----------------------------------|--------------------|-------------|---------------|------------------------|-------------|-------------|-------------------|------------|-------------|
| Ref/Basis                         | Account | Description                      | Direct             | Allocated   | Total         | Direct                 | Allocated   | Total       | Direct            | Allocated  | Total       |
| REVENUE                           |         |                                  |                    |             |               |                        |             |             |                   |            |             |
| SALES OF ELECTRICITY:             |         |                                  |                    |             |               |                        |             |             |                   |            |             |
| 99                                | 440000  | Residential                      | 335,543,246        | 0           | 335,543,246   | 227,255,772            | 0           | 227,255,772 | 108,287,474       | 0          | 108,287,474 |
| 99                                | 442200  | Commercial - Firm & Int.         | 303,836,822        | 0           | 303,836,822   | 216,526,920            | 0           | 216,526,920 | 87,309,902        | 0          | 87,309,902  |
| 1                                 | 442300  | Industrial                       | 107,240,518        | 0           | 107,240,518   | 62,474,773             | 0           | 62,474,773  | 44,765,745        | 0          | 44,765,745  |
| 99                                | 444000  | Public Street & Highway Lighting | 7,658,965          | 0           | 7,658,965     | 5,115,170              | 0           | 5,115,170   | 2,543,795         | 0          | 2,543,795   |
| 99                                | 448000  | Interdepartmental Revenue        | 1,192,344          | 0           | 1,192,344     | 947,428                | 0           | 947,428     | 244,916           | 0          | 244,916     |
| 99                                | 499XXX  | Unbilled Revenue                 | (319,833)          | 0           | (319,833)     | (208,441)              | 0           | (208,441)   | (111,392)         | 0          | (111,392)   |
| TOTAL SALES TO ULTIMATE CUSTOMERS |         |                                  | 755,152,062        | 0           | 755,152,062   | 512,111,622            | 0           | 512,111,622 | 243,040,440       | 0          | 243,040,440 |
| 1                                 | 447XXX  | Sales for Resale                 | 0                  | 120,666,575 | 120,666,575   | 0                      | 79,193,473  | 79,193,473  | 0                 | 41,473,102 | 41,473,102  |
| TOTAL SALES OF ELECTRICITY        |         |                                  | 755,152,062        | 120,666,575 | 875,818,637   | 512,111,622            | 79,193,473  | 591,305,095 | 243,040,440       | 41,473,102 | 284,513,542 |
| OTHER OPERATING REVENUE:          |         |                                  |                    |             |               |                        |             |             |                   |            |             |
| 99                                | 449100  | Provision for Rate Refund        | 274,018            | 0           | 274,018       | 601,099                | 0           | 601,099     | (327,081)         | 0          | (327,081)   |
| 99                                | 451000  | Miscellaneous Service Revenue    | 423,639            | 0           | 423,639       | 258,581                | 0           | 258,581     | 165,058           | 0          | 165,058     |
| 1                                 | 453000  | Sales of Water & Water Power     | 0                  | 360,748     | 360,748       | 0                      | 236,759     | 236,759     | 0                 | 123,989    | 123,989     |
| 1                                 | 454000  | Rent from Electric Property      | 2,683,646          | 77,158      | 2,760,804     | 1,823,693              | 50,639      | 1,874,332   | 859,953           | 26,519     | 886,472     |
| 1                                 | 456XXX  | Other Electric Revenues          | 22,038,395         | 102,753,368 | 124,791,763   | 15,474,048             | 67,437,035  | 82,911,083  | 6,564,347         | 35,316,333 | 41,880,680  |
| TOTAL OTHER OPERATING REVENUE     |         |                                  | 25,419,698         | 103,191,274 | 128,610,972   | 18,157,421             | 67,724,433  | 85,881,854  | 7,262,277         | 35,466,841 | 42,729,118  |
| TOTAL ELECTRIC REVENUE            |         |                                  | 780,571,760        | 223,857,849 | 1,004,429,609 | 530,269,043            | 146,917,906 | 677,186,949 | 250,302,717       | 76,939,943 | 327,242,660 |

|                                  |         |  | ***** SYSTEM ***** |            |            | ***** WASHINGTON ***** |            |            | ***** IDAHO ***** |            |            |
|----------------------------------|---------|--|--------------------|------------|------------|------------------------|------------|------------|-------------------|------------|------------|
| Ref/Basis                        | Account | Description                                    | Direct             | Allocated  | Total      | Direct                 | Allocated  | Total      | Direct            | Allocated  | Total      |
| EXPENSE                          |         |  |                    |            |            |                        |            |            |                   |            |            |
| STEAM POWER GENERATION EXPENSE:  |         |  |                    |            |            |                        |            |            |                   |            |            |
| OPERATION                        |         |  |                    |            |            |                        |            |            |                   |            |            |
| 1                                | 500000  | Supervision & Engineering                      | 0                  | 312,725    | 312,725    | 0                      | 205,241    | 205,241    | 0                 | 107,484    | 107,484    |
| 1                                | 501XXX  | Fuel   | 0                  | 30,779,589 | 30,779,589 | 0                      | 20,200,644 | 20,200,644 | 0                 | 10,578,945 | 10,578,945 |
| 1                                | 502000  | Steam Expense                                  | 0                  | 4,557,106  | 4,557,106  | 0                      | 2,990,829  | 2,990,829  | 0                 | 1,566,277  | 1,566,277  |
| 1                                | 505000  | Electric Expense                               | 0                  | 1,198,612  | 1,198,612  | 0                      | 786,649    | 786,649    | 0                 | 411,963    | 411,963    |
| 1                                | 506XXX  | Miscellaneous Steam Power Generation Op Exp    | 0                  | 3,252,946  | 3,252,946  | 0                      | 2,134,908  | 2,134,908  | 0                 | 1,118,038  | 1,118,038  |
| 1                                | 507000  | Rent   | 0                  | 48,622     | 48,622     | 0                      | 31,911     | 31,911     | 0                 | 16,711     | 16,711     |
| MAINTENANCE                      |         |  |                    |            |            |                        |            |            |                   |            |            |
| 1                                | 510000  | Supervision & Engineering                      | 0                  | 576,529    | 576,529    | 0                      | 378,376    | 378,376    | 0                 | 198,153    | 198,153    |
| 1                                | 511000  | Structures                                     | 0                  | 708,288    | 708,288    | 0                      | 464,849    | 464,849    | 0                 | 243,439    | 243,439    |
| 1                                | 512000  | Boiler Plant                                   | 0                  | 6,716,447  | 6,716,447  | 0                      | 4,408,004  | 4,408,004  | 0                 | 2,308,443  | 2,308,443  |
| 1                                | 513000  | Electric Plant                                 | 0                  | 2,319,080  | 2,319,080  | 0                      | 1,522,012  | 1,522,012  | 0                 | 797,068    | 797,068    |
| 1                                | 514XXX  | Miscellaneous Steam Power Generation Maint Exp | 0                  | 1,590,407  | 1,590,407  | 0                      | 1,043,784  | 1,043,784  | 0                 | 546,623    | 546,623    |
| TOTAL STEAM POWER GENERATION EXP |         |  | 0                  | 52,060,351 | 52,060,351 | 0                      | 34,167,207 | 34,167,207 | 0                 | 17,893,144 | 17,893,144 |
| HYDRAULIC POWER GENERATION EXP:  |         |  |                    |            |            |                        |            |            |                   |            |            |
| OPERATION                        |         |  |                    |            |            |                        |            |            |                   |            |            |
| 1                                | 535000  | Supervision & Engineering                      | 0                  | 2,851,337  | 2,851,337  | 0                      | 1,871,332  | 1,871,332  | 0                 | 980,005    | 980,005    |
| 1                                | 536000  | Water for Power                                | 0                  | 1,101,930  | 1,101,930  | 0                      | 723,197    | 723,197    | 0                 | 378,733    | 378,733    |
| 1                                | 537000  | Hydraulic Expense                              | 4,323,006          | 3,006,354  | 7,329,360  | 2,830,728              | 1,973,070  | 4,803,798  | 1,492,278         | 1,033,284  | 2,525,562  |
| 1                                | 538000  | Electric Expense                               | 0                  | 7,100,818  | 7,100,818  | 0                      | 4,660,267  | 4,660,267  | 0                 | 2,440,551  | 2,440,551  |
| 1                                | 539000  | Miscellaneous Hydraulic Power Generation Exp   | 0                  | 886,964    | 886,964    | 0                      | 582,114    | 582,114    | 0                 | 304,850    | 304,850    |
| 1                                | 540000  | Rent   | 0                  | 1,281,371  | 1,281,371  | 0                      | 840,964    | 840,964    | 0                 | 440,407    | 440,407    |
| 1                                | 540100  | MT Trust Funds Land Settlement Rents           | 5,548,973          | 0          | 5,548,973  | 3,674,196              | 0          | 3,674,196  | 1,874,777         | 0          | 1,874,777  |
| MAINTENANCE                      |         |  |                    |            |            |                        |            |            |                   |            |            |
| 1                                | 541000  | Supervision & Engineering                      | 0                  | 1,152,561  | 1,152,561  | 0                      | 756,426    | 756,426    | 0                 | 396,135    | 396,135    |
| 1                                | 542000  | Structures                                     | 0                  | 442,352    | 442,352    | 0                      | 290,316    | 290,316    | 0                 | 152,036    | 152,036    |
| 1                                | 543000  | Reservoirs, Dams, & Waterways                  | 0                  | 2,295,409  | 2,295,409  | 0                      | 1,506,477  | 1,506,477  | 0                 | 788,932    | 788,932    |
| 1                                | 544000  | Electric Plant                                 | 0                  | 3,110,614  | 3,110,614  | 0                      | 2,041,496  | 2,041,496  | 0                 | 1,069,118  | 1,069,118  |
| 1                                | 545000  | Miscellaneous Hydraulic Plant                  | 0                  | 691,349    | 691,349    | 0                      | 453,732    | 453,732    | 0                 | 237,617    | 237,617    |
| TOTAL HYDRO POWER GENERATION EXP |         |  | 9,871,979          | 23,921,059 | 33,793,038 | 6,504,924              | 15,699,391 | 22,204,315 | 3,367,055         | 8,221,668  | 11,588,723 |
| OTHER POWER GENERATION EXPENSE:  |         |  |                    |            |            |                        |            |            |                   |            |            |
| OPERATION                        |         |  |                    |            |            |                        |            |            |                   |            |            |
| 1                                | 546000  | Supervision & Engineering                      | 0                  | 1,204,716  | 1,204,716  | 0                      | 790,655    | 790,655    | 0                 | 414,061    | 414,061    |
| 1                                | 547XXX  | Fuel   | 0                  | 77,440,402 | 77,440,402 | 0                      | 50,824,136 | 50,824,136 | 0                 | 26,616,266 | 26,616,266 |
| 1                                | 548000  | Generation Expense                             | 0                  | 1,643,432  | 1,643,432  | 0                      | 1,078,584  | 1,078,584  | 0                 | 564,848    | 564,848    |
| 1                                | 549XXX  | Miscellaneous Other Power Generation Op Exp    | 0                  | 408,083    | 408,083    | 0                      | 267,825    | 267,825    | 0                 | 140,258    | 140,258    |
| 1                                | 550000  | Rent   | 0                  | (33,671)   | (33,671)   | 0                      | (22,098)   | (22,098)   | 0                 | (11,573)   | (11,573)   |
| MAINTENANCE                      |         |  |                    |            |            |                        |            |            |                   |            |            |
| 1                                | 551000  | Supervision & Engineering                      | 0                  | 575,852    | 575,852    | 0                      | 377,932    | 377,932    | 0                 | 197,920    | 197,920    |
| 1                                | 552000  | Structures                                     | 0                  | 128,667    | 128,667    | 0                      | 84,444     | 84,444     | 0                 | 44,223     | 44,223     |
| 1                                | 553000  | Generating & Electric Equipment                | (2,582)            | 2,896,516  | 2,893,934  | (2,582)                | 1,900,983  | 1,898,401  | 0                 | 995,533    | 995,533    |
| 1                                | 554XXX  | Miscellaneous Other Power Generation Maint Exp | 0                  | 404,014    | 404,014    | 0                      | 265,154    | 265,154    | 0                 | 138,860    | 138,860    |
| TOTAL OTHER POWER GENERATION EXP |         |  | (2,582)            | 84,668,011 | 84,665,429 | (2,582)                | 55,567,615 | 55,565,033 | 0                 | 29,100,396 | 29,100,396 |



|   |         |                                       | ***** SYSTEM ***** |                    |                    | ***** WASHINGTON ***** |                    |                    | ***** IDAHO ***** |                    |                    |
|---|---------|---------------------------------------|--------------------|--------------------|--------------------|------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
| Ref/Basis                               | Account | Description                           | Direct             | Allocated          | Total              | Direct                 | Allocated          | Total              | Direct            | Allocated          | Total              |
| <b>OTHER POWER SUPPLY EXPENSE:</b>      |         |                                       |                    |                    |                    |                        |                    |                    |                   |                    |                    |
| E-555                                   | 555XXX  | Purchased Power                       | 0                  | 148,922,437        | 148,922,437        | 0                      | 97,737,796         | 97,737,796         | 0                 | 51,184,641         | 51,184,641         |
| 1                                       | 556000  | System Control & Load Dispatching     | 0                  | 756,179            | 756,179            | 0                      | 496,280            | 496,280            | 0                 | 259,899            | 259,899            |
| E-557                                   | 557XXX  | Other Expense                         | 4,828,392          | 73,935,064         | 78,763,456         | 2,797,149              | 48,523,582         | 51,320,731         | 2,031,243         | 25,411,482         | 27,442,725         |
| <b>TOTAL OTHER POWER SUPPLY EXPENSE</b> |         |                                       | <b>4,828,392</b>   | <b>223,613,680</b> | <b>228,442,072</b> | <b>2,797,149</b>       | <b>146,757,658</b> | <b>149,554,807</b> | <b>2,031,243</b>  | <b>76,856,022</b>  | <b>78,887,265</b>  |
| <b>TOTAL PRODUCTION OPERATING EXP</b>   |         |                                       | <b>14,697,789</b>  | <b>384,263,101</b> | <b>398,960,890</b> | <b>9,299,491</b>       | <b>252,191,871</b> | <b>261,491,362</b> | <b>5,398,298</b>  | <b>132,071,230</b> | <b>137,469,528</b> |
| <b>TRANSMISSION OPERATING EXPENSE:</b>  |         |                                       |                    |                    |                    |                        |                    |                    |                   |                    |                    |
| <b>OPERATION</b>                        |         |                                       |                    |                    |                    |                        |                    |                    |                   |                    |                    |
| 1                                       | 560000  | Supervision & Engineering             | 0                  | 2,527,802          | 2,527,802          | 0                      | 1,658,996          | 1,658,996          | 0                 | 868,806            | 868,806            |
| 1                                       | 561000  | Load Dispatching                      | 0                  | 2,782,040          | 2,782,040          | 0                      | 1,825,853          | 1,825,853          | 0                 | 956,187            | 956,187            |
| 1                                       | 562000  | Station Expense                       | 0                  | 445,960            | 445,960            | 0                      | 292,684            | 292,684            | 0                 | 153,276            | 153,276            |
| 1                                       | 562100  | Energy Storage Equipment              | 0                  | 0                  | 0                  | 0                      | 0                  | 0                  | 0                 | 0                  | 0                  |
| 1                                       | 563000  | Overhead Line Expense                 | 0                  | 462,175            | 462,175            | 0                      | 303,325            | 303,325            | 0                 | 158,850            | 158,850            |
| 1                                       | 565XXX  | Transmission of Electricity by Others | 0                  | 17,268,693         | 17,268,693         | 0                      | 11,333,443         | 11,333,443         | 0                 | 5,935,250          | 5,935,250          |
| 1                                       | 566000  | Miscellaneous Transmission Expense    | 0                  | 2,542,748          | 2,542,748          | 0                      | 1,668,806          | 1,668,806          | 0                 | 873,942            | 873,942            |
| 1                                       | 567000  | Rent                                  | 0                  | 199,499            | 199,499            | 0                      | 130,931            | 130,931            | 0                 | 68,568             | 68,568             |
| <b>MAINTENANCE</b>                      |         |                                       |                    |                    |                    |                        |                    |                    |                   |                    |                    |
| 1                                       | 568000  | Supervision & Engineering             | 7,419              | 1,026,249          | 1,033,668          | 7,419                  | 673,527            | 680,946            | 0                 | 352,722            | 352,722            |
| 1                                       | 569000  | Structures                            | 9,088              | 710,718            | 719,806            | 8,179                  | 466,444            | 474,623            | 909               | 244,274            | 245,183            |
| 1                                       | 570000  | Station Equipment                     | 1,729              | 1,319,649          | 1,321,378          | 592                    | 866,086            | 866,678            | 1,137             | 453,563            | 454,700            |
| 1                                       | 570100  | Energy Storage Equipment              | 0                  | 0                  | 0                  | 0                      | 0                  | 0                  | 0                 | 0                  | 0                  |
| 1                                       | 571000  | Overhead Lines                        | 45,316             | 1,478,699          | 1,524,015          | 24,721                 | 970,470            | 995,191            | 20,595            | 508,229            | 528,824            |
| 1                                       | 572000  | Underground Lines                     | 0                  | 1,656              | 1,656              | 0                      | 1,087              | 1,087              | 0                 | 569                | 569                |
| 1                                       | 573000  | Service Miscellaneous                 | 16,103             | 84,255             | 100,358            | 15,489                 | 55,297             | 70,786             | 614               | 28,958             | 29,572             |
| <b>TOTAL TRANSMISSION OPERATING EXP</b> |         |                                       | <b>79,655</b>      | <b>30,850,143</b>  | <b>30,929,798</b>  | <b>56,400</b>          | <b>20,246,949</b>  | <b>20,303,349</b>  | <b>23,255</b>     | <b>10,603,194</b>  | <b>10,626,449</b>  |

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended November 30, 2016  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

| Ref/Basis                              | Account      | Description                                      | ***** SYSTEM ***** |             |             | ***** WASHINGTON ***** |             |             | ***** IDAHO ***** |             |             |
|--|--------------|--|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
|  |              |  | Direct             | Allocated   | Total       | Direct                 | Allocated   | Total       | Direct            | Allocated   | Total       |
| E-DEPX                                 |              | Depreciation Expense-Production                  | 0                  | 27,591,848  | 27,591,848  | 0                      | 18,108,530  | 18,108,530  | 0                 | 9,483,318   | 9,483,318   |
| E-DEPX                                 |              | Depreciation Expense-Transmission                | 0                  | 11,738,609  | 11,738,609  | 0                      | 7,704,049   | 7,704,049   | 0                 | 4,034,560   | 4,034,560   |
| E-AMTX                                 |              | Amortization Expense-Franchises/Misc Intangibles | 0                  | 1,158,432   | 1,158,432   | 0                      | 760,279     | 760,279     | 0                 | 398,153     | 398,153     |
| 99                                     |              | Colstrip 3 AFUDC Reallocation Adj                | 0                  | 0           | 0           | (141,516)              | 0           | (141,516)   | 141,516           | 0           | 141,516     |
| 99                                     | 405930       | Amortization of Investment in WNP3 Exch Power    | 2,450,031          | 0           | 2,450,031   | 2,450,031              | 0           | 2,450,031   | 0                 | 0           | 0           |
| 99                                     | 406100       | Amort of Acq Adj--Colstrip Common AFUDC          | 99,047             | 0           | 99,047      | 31,743                 | 0           | 31,743      | 67,304            | 0           | 67,304      |
| 99                                     | 407312       | Amortization of Lancaster Generation             | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 1                                      | 407320       | Amortization of Colstrip Outage Return           | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 99                                     | 407322       | Amortization of Spokane River Relicense          | 78,736             | 0           | 78,736      | 72,939                 | 0           | 72,939      | 5,797             | 0           | 5,797       |
| 1                                      | 407324       | Amortization of CDA CDR Fund                     | 11,065             | 200,000     | 211,065     | 11,065                 | 131,260     | 142,325     | 0                 | 68,740      | 68,740      |
| 99                                     | 407326       | Amortization of Spokane River TDG                | 107,455            | 0           | 107,455     | 0                      | 0           | 0           | 107,455           | 0           | 107,455     |
| 99                                     | 407331       | Amortization of BPA Parallel Capacity Support    | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 1                                      | 407333       | Amortization of CDA Settlement Costs             | 0                  | 32,719      | 32,719      | 0                      | 21,473      | 21,473      | 0                 | 11,246      | 11,246      |
| 99                                     | 407335       | Amortization of ID DSIT                          | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 99                                     | 407350       | Amortization of WA Renewable Energy Credits      | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 99                                     | 407351       | Amortization of CNC Transmission                 | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 99                                     | 407360       | Amortization of CS2 & COLSTRIP O&M               | 2,515,798          | 0           | 2,515,798   | 1,091,997              | 0           | 1,091,997   | 1,423,801         | 0           | 1,423,801   |
| 99                                     | 407362       | Amortization of LiDAR O&M                        | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 99                                     | 407365       | Amortization of Wind Generation                  | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 99                                     | 407368       | Amortization of Project Compass                  | 612,874            | 0           | 612,874     | 0                      | 0           | 0           | 612,874           | 0           | 612,874     |
| 99                                     | 407380       | Amortization of Wartsila Generators              | 12,785             | 0           | 12,785      | 12,785                 | 0           | 12,785      | 0                 | 0           | 0           |
| 1                                      | 407382       | Amortization of CDA Settlement - Allocated       | 0                  | 884,086     | 884,086     | 0                      | 580,226     | 580,226     | 0                 | 303,860     | 303,860     |
| 99                                     | 407382       | Amortization of CDA Settlement - Direct          | 183,093            | 0           | 183,093     | 152,118                | 0           | 152,118     | 30,975            | 0           | 30,975      |
| 99                                     | 407391       | Amortization of Spokane River TDG                | 290,395            | 0           | 290,395     | 290,395                | 0           | 290,395     | 0                 | 0           | 0           |
| 99                                     | 407395       | Optional Renewable Power Revenue Offset          | 230,782            | 0           | 230,782     | 184,820                | 0           | 184,820     | 45,962            | 0           | 45,962      |
| 99                                     | 407403       | Amortization of Dissallowed K.F. Plant           | (134,592)          | 0           | (134,592)   | (134,592)              | 0           | (134,592)   | 0                 | 0           | 0           |
| 99                                     | 407405       | Amortization of Boulder Park Write Off - Idaho   | (112,280)          | 0           | (112,280)   | 0                      | 0           | 0           | (112,280)         | 0           | (112,280)   |
| 99                                     | 407420       | Amortization of CS2 Levelized Return             | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 99                                     | 407450/40749 | Amortization of BPA Residential Exchange Credit  | (968,615)          | 0           | (968,615)   | (659,674)              | 0           | (659,674)   | (308,941)         | 0           | (308,941)   |
| 99                                     | 407455       | Amortization of Colstrip Refund                  | (183,318)          | 0           | (183,318)   | 0                      | 0           | 0           | (183,318)         | 0           | (183,318)   |
| 99                                     | 407460       | Amortization of Deferred CS2 & COLSTRIP O&M      | (320,385)          | 0           | (320,385)   | 0                      | 0           | 0           | (320,385)         | 0           | (320,385)   |
| 99                                     | 407462       | Amortization of Deferred LiDAR O&M               | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 99                                     | 407494       | Amortization of Schedule 98 REC Rev              | 171,612            | 0           | 171,612     | 171,612                | 0           | 171,612     | 0                 | 0           | 0           |
| 1                                      | 407495       | Optional Renew Solar Project Offset              | 0                  | (8,415)     | (8,415)     | 0                      | (5,523)     | (5,523)     | 0                 | (2,892)     | (2,892)     |
| 99                                     | 407496       | Def Palouse Wind & Thornton Sw St                | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 99                                     | 407497       | Amortization of BPA Settlement                   | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| E-OTX                                  |              | Taxes Other Than FIT--Prod & Trans               | 0                  | 22,194,462  | 22,194,462  | 0                      | 14,566,226  | 14,566,226  | 0                 | 7,628,236   | 7,628,236   |
| TOTAL P/T DEPR/AMRT/NON-FIT TAXES      |              |  | 5,044,483          | 63,791,741  | 68,836,224  | 3,533,723              | 41,866,520  | 45,400,243  | 1,510,760         | 21,925,221  | 23,435,981  |
| TOTAL PRODUCTION & TRANSMISSION EXPEN: |              |  | 19,821,927         | 478,904,985 | 498,726,912 | 12,889,614             | 314,305,340 | 327,194,954 | 6,932,313         | 164,599,645 | 171,531,958 |

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended November 30, 2016  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

|                                     |         |  | ***** SYSTEM ***** |           |             | ***** WASHINGTON ***** |           |            | ***** IDAHO ***** |           |            |
|-------------------------------------|---------|--|--------------------|-----------|-------------|------------------------|-----------|------------|-------------------|-----------|------------|
| Ref/Basis                           | Account | Description                                      | Direct             | Allocated | Total       | Direct                 | Allocated | Total      | Direct            | Allocated | Total      |
| DISTRIBUTION EXPENSES:              |         |  |                    |           |             |                        |           |            |                   |           |            |
| OPERATION:                          |         |  |                    |           |             |                        |           |            |                   |           |            |
| 3                                   | 580000  | Supervision & Engineering                        | 1,762,497          | 2,536,233 | 4,298,730   | 1,331,380              | 1,722,305 | 3,053,685  | 431,117           | 813,928   | 1,245,045  |
| 3                                   | 582000  | Station Expense                                  | 651,402            | 75,468    | 726,870     | 358,198                | 51,249    | 409,447    | 293,204           | 24,219    | 317,423    |
| 3                                   | 583000  | Overhead Line Expense                            | 1,817,755          | 354,058   | 2,171,813   | 1,130,086              | 240,434   | 1,370,520  | 687,669           | 113,624   | 801,293    |
| 3                                   | 584000  | Underground Line Expense                         | 1,257,606          | 23        | 1,257,629   | 770,474                | 16        | 770,490    | 487,132           | 7         | 487,139    |
| 3                                   | 584100  | Energy Storage Equipment                         | 22,581             | 0         | 22,581      | 22,581                 | 0         | 22,581     | 0                 | 0         | 0          |
| 3                                   | 585000  | Street Light & Signal System Operation Expense   | 13,107             | 0         | 13,107      | 5,646                  | 0         | 5,646      | 7,461             | 0         | 7,461      |
| 3                                   | 586000  | Meter Expense                                    | 1,779,366          | 75,083    | 1,854,449   | 1,405,214              | 50,987    | 1,456,201  | 374,152           | 24,096    | 398,248    |
| 3                                   | 587000  | Customer Installations Expense                   | 593,633            | 114,359   | 707,992     | 318,357                | 77,659    | 396,016    | 275,276           | 36,700    | 311,976    |
| 3                                   | 588000  | Miscellaneous Distribution Expense               | 4,091,606          | 3,831,786 | 7,923,392   | 2,582,169              | 2,602,089 | 5,184,258  | 1,509,437         | 1,229,697 | 2,739,134  |
| 3                                   | 589000  | Rent   | 57                 | 251,285   | 251,342     | 57                     | 170,643   | 170,700    | 0                 | 80,642    | 80,642     |
| MAINTENANCE:                        |         |  |                    |           |             |                        |           |            |                   |           |            |
| 3                                   | 590000  | Supervision & Engineering                        | 861,796            | 1,325,055 | 2,186,851   | 744,518                | 899,818   | 1,644,336  | 117,278           | 425,237   | 542,515    |
| 3                                   | 591000  | Structures                                       | 480,744            | 43        | 480,787     | 293,456                | 29        | 293,485    | 187,288           | 14        | 187,302    |
| 3                                   | 592000  | Station Equipment                                | 769,681            | 167,984   | 937,665     | 573,110                | 114,075   | 687,185    | 196,571           | 53,909    | 250,480    |
| 3                                   | 592200  | Energy Storage Equipment                         | 0                  | 0         | 0           | 0                      | 0         | 0          | 0                 | 0         | 0          |
| 3                                   | 593000  | Overhead Lines                                   | 9,985,847          | 5,416     | 9,991,263   | 6,728,700              | 3,678     | 6,732,378  | 3,257,147         | 1,738     | 3,258,885  |
| 3                                   | 594000  | Underground Lines                                | 652,849            | 0         | 652,849     | 431,001                | 0         | 431,001    | 221,848           | 0         | 221,848    |
| 3                                   | 595000  | Line Transformers                                | 278,755            | 59,648    | 338,403     | 228,705                | 40,506    | 269,211    | 50,050            | 19,142    | 69,192     |
| 3                                   | 596000  | Street Light & Signal System Maintenance Exp     | 401,506            | 195       | 401,701     | 320,344                | 132       | 320,476    | 81,162            | 63        | 81,225     |
| 3                                   | 597000  | Meters   | 22,363             | 0         | 22,363      | 15,621                 | 0         | 15,621     | 6,742             | 0         | 6,742      |
| 3                                   | 598000  | Miscellaneous Distribution Expense               | 746,208            | 466,548   | 1,212,756   | 525,180                | 316,823   | 842,003    | 221,028           | 149,725   | 370,753    |
| TOTAL DISTRIBUTION OPERATING EXP    |         |  | 26,189,359         | 9,263,184 | 35,452,543  | 17,784,797             | 6,290,443 | 24,075,240 | 8,404,562         | 2,972,741 | 11,377,303 |
| E-DEPX                              |         | Depreciation Expense-Distribution                | 43,800,101         | 41,159    | 43,841,260  | 27,677,343             | 27,950    | 27,705,293 | 16,122,758        | 13,209    | 16,135,967 |
| E-AMTX                              |         | Amortization Expense-Franchises/Misc Intangibles | 27,412             | 0         | 27,412      | 27,412                 | 0         | 27,412     | 0                 | 0         | 0          |
| E-OTX                               |         | Taxes Other Than FIT--Distribution               | 51,147,963         | 0         | 51,147,963  | 45,007,616             | 0         | 45,007,616 | 6,140,347         | 0         | 6,140,347  |
| TOTAL DISTR DEPR/AMRT/NON-FIT TAXES |         |  | 94,975,476         | 41,159    | 95,016,635  | 72,712,371             | 27,950    | 72,740,321 | 22,263,105        | 13,209    | 22,276,314 |
| TOTAL DISTRIBUTION EXPENSES         |         |  | 121,164,835        | 9,304,343 | 130,469,178 | 90,497,168             | 6,318,393 | 96,815,561 | 30,667,667        | 2,985,950 | 33,653,617 |

|   |         |  | ***** SYSTEM ***** |                   |                   | ***** WASHINGTON ***** |                   |                   | ***** IDAHO ***** |                   |                   |
|---|---------|--|--------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Ref/Basis                                     | Account | Description                            | Direct             | Allocated         | Total             | Direct                 | Allocated         | Total             | Direct            | Allocated         | Total             |
| <b>CUSTOMER ACCOUNTS EXPENSES:</b>            |         |  |                    |                   |                   |                        |                   |                   |                   |                   |                   |
| 2   | 901000  | Supervision                            | 0                  | 348,784           | 348,784           | 0                      | 229,039           | 229,039           | 0                 | 119,745           | 119,745           |
| 2   | 902000  | Meter Reading Expenses                 | 3,170,366          | 135,494           | 3,305,860         | 2,847,123              | 88,976            | 2,936,099         | 323,243           | 46,518            | 369,761           |
| 2   | 903XXX  | Customer Records & Collection Expenses | 1,762,614          | 7,948,523         | 9,711,137         | 1,148,553              | 5,219,636         | 6,368,189         | 614,061           | 2,728,887         | 3,342,948         |
| 2   | 904000  | Uncollectible Accounts                 | 0                  | 3,159,310         | 3,159,310         | 0                      | 2,074,656         | 2,074,656         | 0                 | 1,084,654         | 1,084,654         |
| 2   | 905000  | Misc Customer Accounts                 | 0                  | 264,829           | 264,829           | 0                      | 173,908           | 173,908           | 0                 | 90,921            | 90,921            |
| <b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>       |         |  | <b>4,932,980</b>   | <b>11,856,940</b> | <b>16,789,920</b> | <b>3,995,676</b>       | <b>7,786,215</b>  | <b>11,781,891</b> | <b>937,304</b>    | <b>4,070,725</b>  | <b>5,008,029</b>  |
| <b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>  |         |  |                    |                   |                   |                        |                   |                   |                   |                   |                   |
| E-908   | 908XXX  | Customer Assistance Expenses           | 22,948,657         | 355,645           | 23,304,302        | 16,621,080             | 233,545           | 16,854,625        | 6,327,577         | 122,100           | 6,449,677         |
| 2   | 909000  | Advertising                            | 43,623             | 920,169           | 963,792           | 43,623                 | 604,257           | 647,880           | 0                 | 315,912           | 315,912           |
| 2   | 910000  | Misc Customer Service & Info Exp       | 0                  | 234,009           | 234,009           | 0                      | 153,669           | 153,669           | 0                 | 80,340            | 80,340            |
| <b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>  |         |  | <b>22,992,280</b>  | <b>1,509,823</b>  | <b>24,502,103</b> | <b>16,664,703</b>      | <b>991,471</b>    | <b>17,656,174</b> | <b>6,327,577</b>  | <b>518,352</b>    | <b>6,845,929</b>  |
| <b>SALES EXPENSES:</b>                        |         |  |                    |                   |                   |                        |                   |                   |                   |                   |                   |
| 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                 |
| <b>TOTAL SALES EXPENSES</b>                   |         |  | <b>0</b>           | <b>0</b>          | <b>0</b>          | <b>0</b>               | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          |
| <b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b> |         |  |                    |                   |                   |                        |                   |                   |                   |                   |                   |
| 4   | 920000  | Salaries                               | 420,810            | 31,840,616        | 32,261,426        | 286,313                | 21,664,355        | 21,950,668        | 134,497           | 10,176,261        | 10,310,758        |
| 4   | 921000  | Office Supplies & Expenses             | 126,738            | 4,277,474         | 4,404,212         | 126,738                | 2,910,393         | 3,037,131         | 0                 | 1,367,081         | 1,367,081         |
| 4   | 922000  | Admin Exp Transferred--Credit          | 0                  | (125,242)         | (125,242)         | 0                      | (85,215)          | (85,215)          | 0                 | (40,027)          | (40,027)          |
| 4   | 923000  | Outside Services Employed              | 82,765             | 7,591,542         | 7,674,307         | 75,595                 | 5,165,285         | 5,240,880         | 7,170             | 2,426,257         | 2,433,427         |
| 4   | 924000  | Property Insurance Premium             | 0                  | 1,259,160         | 1,259,160         | 0                      | 856,732           | 856,732           | 0                 | 402,428           | 402,428           |
| 4   | 925XXX  | Injuries and Damages                   | 526                | 3,403,421         | 3,403,947         | 369                    | 2,315,688         | 2,316,057         | 157               | 1,087,733         | 1,087,890         |
| 4   | 926XXX  | Employee Pensions and Benefits         | 2,528              | 1,237,712         | 1,240,240         | 2,528                  | 842,139           | 844,667           | 0                 | 395,573           | 395,573           |
| 4   | 927000  | Franchise Requirements                 | 2,451              | 0                 | 2,451             | 0                      | 0                 | 0                 | 2,451             | 0                 | 2,451             |
| 1   | 928000  | Regulatory Commission Expenses         | 3,070,045          | 3,082,017         | 6,152,062         | 2,259,111              | 2,022,728         | 4,281,839         | 810,934           | 1,059,289         | 1,870,223         |
| 4   | 930000  | Miscellaneous General Expenses         | 125,370            | 3,795,167         | 3,920,537         | 87,377                 | 2,582,232         | 2,669,609         | 37,993            | 1,212,935         | 1,250,928         |
| 4   | 931000  | Rents                                  | 9,477              | 1,054,802         | 1,064,279         | 5,277                  | 717,687           | 722,964           | 4,200             | 337,115           | 341,315           |
| 4   | 935000  | Maintenance of General Plant           | 1,063,256          | 10,499,450        | 11,562,706        | 649,922                | 7,143,826         | 7,793,748         | 413,334           | 3,355,624         | 3,768,958         |
| <b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>    |         |  | <b>4,903,966</b>   | <b>67,916,119</b> | <b>72,820,085</b> | <b>3,493,230</b>       | <b>46,135,850</b> | <b>49,629,080</b> | <b>1,410,736</b>  | <b>21,780,269</b> | <b>23,191,005</b> |

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Twelve Months Ended November 30, 2016  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

| Ref/Basis | Account | Description                                       | ***** SYSTEM ***** |                    |                    | ***** WASHINGTON ***** |                    |                    | ***** IDAHO *****  |                    |                    |
|-----------|---------|---|--------------------|--------------------|--------------------|------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|           |         |   | Direct             | Allocated          | Total              | Direct                 | Allocated          | Total              | Direct             | Allocated          | Total              |
| E-DEPX    |         | Depreciation Expense-General                      | 1,729,952          | 16,385,311         | 18,115,263         | 1,244,178              | 11,148,566         | 12,392,744         | 485,774            | 5,236,745          | 5,722,519          |
| E-AMTX    |         | Amortization Expense-General Plant - 303000       | 0                  | 434,795            | 434,795            | 0                      | 295,651            | 295,651            | 0                  | 139,144            | 139,144            |
| E-AMTX    |         | Amortization Expense-Miscellaneous IT Intangible  | 930,396            | 14,722,720         | 15,653,116         | 911,050                | 10,017,339         | 10,928,389         | 19,346             | 4,705,381          | 4,724,727          |
| E-AMTX    |         | Amortization Expense-General Plant - 390200, 3962 | 0                  | 59,812             | 59,812             | 0                      | 40,696             | 40,696             | 0                  | 19,116             | 19,116             |
| 99        | 407229  | Idaho Earnings Test Amortization                  | (2,647,902)        | 0                  | (2,647,902)        | 0                      | 0                  | 0                  | (2,647,902)        | 0                  | (2,647,902)        |
| 99        | 407468  | Project Compass Deferral - ID                     | (254,870)          | 0                  | (254,870)          | 0                      | 0                  | 0                  | (254,870)          | 0                  | (254,870)          |
|           |         | <b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>      | <b>(242,424)</b>   | <b>31,602,638</b>  | <b>31,360,214</b>  | <b>2,155,228</b>       | <b>21,502,252</b>  | <b>23,657,480</b>  | <b>(2,397,652)</b> | <b>10,100,386</b>  | <b>7,702,734</b>   |
|           |         | <b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>         | <b>4,661,542</b>   | <b>99,518,757</b>  | <b>104,180,299</b> | <b>5,648,458</b>       | <b>67,638,102</b>  | <b>73,286,560</b>  | <b>(986,916)</b>   | <b>31,880,655</b>  | <b>30,893,739</b>  |
|           |         | <b>TOTAL EXPENSES BEFORE FIT</b>                  | <b>173,573,564</b> | <b>601,094,848</b> | <b>774,668,412</b> | <b>129,695,619</b>     | <b>397,039,521</b> | <b>526,735,140</b> | <b>43,877,945</b>  | <b>204,055,327</b> | <b>247,933,272</b> |
|           |         | <b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>     |                    |                    | <b>229,761,197</b> |                        |                    | <b>150,451,809</b> |                    |                    | <b>79,309,388</b>  |
| E-FIT     |         | FEDERAL INCOME TAX--Normal Accrual                |                    |                    | (62,506,639)       |                        |                    | (40,282,915)       |                    |                    | (22,223,724)       |
| E-FIT     |         | DEFERRED FEDERAL INCOME TAX                       |                    |                    | 127,024,962        |                        |                    | 82,125,458         |                    |                    | 44,899,504         |
| E-FIT     |         | AMORTIZED ITC - NOXON                             |                    |                    | (408,274)          |                        |                    | (267,950)          |                    |                    | (140,324)          |
|           |         | <b>ELECTRIC NET OPERATING INCOME (LOSS)</b>       |                    |                    | <b>165,651,148</b> |                        |                    | <b>108,877,216</b> |                    |                    | <b>56,773,932</b>  |

ALLOCATION RATIOS:

|       |    |                                       |          |         |         |
|-------|----|---------------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio         | 100.000% | 65.630% | 34.370% |
| E-ALL | 2  | Number of Customers - AMA             | 100.000% | 65.668% | 34.332% |
| E-ALL | 3  | Direct Distribution Operating Expense | 100.000% | 67.908% | 32.092% |
| E-ALL | 4  | Jurisdictional 4-Factor Ratio         | 100.000% | 68.040% | 31.960% |
| E-ALL | 99 | Not Allocated                         | 0.000%   | 0.000%  | 0.000%  |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                       | Report ID:       |
| <b>ELECTRIC ALLOCATION OF OTHER REVENUE</b> | <b>E-456-12A</b> |
| For Twelve Months Ended November 30, 2016   |                  |
| Average of Monthly Averages Basis           |                  |

AVISTA UTILITIES

| Ref/Basis         | Account | Description                    | ***** SYSTEM ***** |             |             | ***** WASHINGTON ***** |            |            | ***** IDAHO ***** |            |            |
|-------------------|---------|--------------------------------|--------------------|-------------|-------------|------------------------|------------|------------|-------------------|------------|------------|
|                   |         |                                | Direct             | Allocated   | Total       | Direct                 | Allocated  | Total      | Direct            | Allocated  | Total      |
| 1                 | 456000  | OTHER ELECTRIC REV-MISCELLANEO | 19,657             | 929,617     | 949,274     | 18,457                 | 610,108    | 628,565    | 1,200             | 319,509    | 320,709    |
| 1                 | 456010  | OTHER ELECTRIC REV-FINANCIAL   | 0                  | 30,675,888  | 30,675,888  | 0                      | 20,132,585 | 20,132,585 | 0                 | 10,543,303 | 10,543,303 |
| 1                 | 456015  | OTHER ELECTRIC REV-CT FUEL SAL | 0                  | 5,130,457   | 5,130,457   | 0                      | 3,367,119  | 3,367,119  | 0                 | 1,763,338  | 1,763,338  |
| 1                 | 456016  | OTHER ELECTRIC REV-RESOURCE OP | 0                  | 5,326,198   | 5,326,198   | 0                      | 3,495,584  | 3,495,584  | 0                 | 1,830,614  | 1,830,614  |
| 1                 | 456017  | OTHER ELECTRIC REV-NON RESOURC | 0                  | 60,244      | 60,244      | 0                      | 39,538     | 39,538     | 0                 | 20,706     | 20,706     |
| 1                 | 456020  | OTHER ELECTRIC REV-SALE OF EXC | 0                  | 284,064     | 284,064     | 0                      | 186,431    | 186,431    | 0                 | 97,633     | 97,633     |
| 1                 | 456100  | TRANSMISSION REVENUE OF OTHERS | 0                  | 10,319,685  | 10,319,685  | 0                      | 6,772,809  | 6,772,809  | 0                 | 3,546,876  | 3,546,876  |
| 1                 | 456120  | PARALLEL CAPACITY SUPPORT REVE | 0                  | 3,192,000   | 3,192,000   | 0                      | 2,094,910  | 2,094,910  | 0                 | 1,097,090  | 1,097,090  |
| 1                 | 456130  | ANCILLARY SERVICES REVENUE     | 0                  | 1,727,816   | 1,727,816   | 0                      | 1,133,966  | 1,133,966  | 0                 | 593,850    | 593,850    |
| 1                 | 456150  | OTHER ELECTRIC REV-CT FUEL SAL | 0                  | 0           | 0           | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 1                 | 456160  | OTHER ELECTRIC REV-RES OPTIM O | 0                  | 0           | 0           | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 1                 | 456311  | CONTRA DECOUPLING DEFERRAL     | (378,510)          | 0           | (378,510)   | 0                      | 0          | 0          | (378,510)         | 0          | (378,510)  |
| 1                 | 456328  | RESIDENTIAL DECOUPLING DEFERRE | 15,570,280         | 0           | 15,570,280  | 11,513,564             | 0          | 11,513,564 | 4,056,716         | 0          | 4,056,716  |
| 1                 | 456329  | AMORTIZATION RES DECOUPLING DE | (471,733)          | 0           | (471,733)   | (471,733)              | 0          | (471,733)  | 0                 | 0          | 0          |
| 1                 | 456338  | NON-RES DECOUPLING DEFERRED RE | 6,910,574          | 0           | 6,910,574   | 4,076,414              | 0          | 4,076,414  | 2,834,160         | 0          | 2,834,160  |
| 1                 | 456339  | AMORTIZATION NON-RES DECOUPLIN | 236,566            | 0           | 236,566     | 236,566                | 0          | 236,566    | 0                 | 0          | 0          |
| 1                 | 456700  | OTHER ELECTRIC REV-LOW VOLTAGE | 151,561            | 0           | 151,561     | 100,780                | 0          | 100,780    | 50,781            | 0          | 50,781     |
| 1                 | 456705  | LOW VOLTAGE B ON A             | 0                  | 1,418,272   | 1,418,272   | 0                      | 930,812    | 930,812    | 0                 | 487,460    | 487,460    |
| 1                 | 456710  | OTHER ELECTRIC REVENUE-TRANSM  | 0                  | 0           | 0           | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 1                 | 456711  | OTHER ELECTRIC REV BOOKOUT OFF | 0                  | (369,520)   | (369,520)   | 0                      | (242,516)  | (242,516)  | 0                 | (127,004)  | (127,004)  |
| 1                 | 456720  | OTHER ELEC REV-TURBINE GAS BOO | 0                  | 369,520     | 369,520     | 0                      | 242,516    | 242,516    | 0                 | 127,004    | 127,004    |
| 1                 | 456730  | OTHER ELEC REV-INTRACO THERMAL | 0                  | 43,689,127  | 43,689,127  | 0                      | 28,673,174 | 28,673,174 | 0                 | 15,015,953 | 15,015,953 |
| TOTAL ACCOUNT 456 |         |                                | 22,038,395         | 102,753,368 | 124,791,763 | 15,474,048             | 67,437,036 | 82,911,084 | 6,564,347         | 35,316,332 | 41,880,679 |

ALLOCATION RATIOS:

|       |   |                               |          |         |         |
|-------|---|-------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.630% | 34.370% |
|-------|---|-------------------------------|----------|---------|---------|

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                               | Report ID:       |
| <b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b> | <b>E-555-12A</b> |
| For Twelve Months Ended November 30, 2016           |                  |
| Average of Monthly Averages Basis                   |                  |

AVISTA UTILITIES

| Ref/Basis         | Account       | Description                          | ***** SYSTEM ***** |             |             | ***** WASHINGTON ***** |            |            | ***** IDAHO ***** |            |            |
|-------------------|---------------|--------------------------------------|--------------------|-------------|-------------|------------------------|------------|------------|-------------------|------------|------------|
|                   |               |                                      | Direct             | Allocated   | Total       | Direct                 | Allocated  | Total      | Direct            | Allocated  | Total      |
| 1                 | 555000/555100 | Purchased Power                      | 0                  | 142,938,287 | 142,938,287 | 0                      | 93,810,398 | 93,810,398 | 0                 | 49,127,889 | 49,127,889 |
| 1                 | 555030        | Pwr Sup Exp - Clearwater Incremental | 0                  | 0           | 0           | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 1                 | 555312        | Purchased Power - Lancaster          | 0                  | 0           | 0           | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 1                 | 555313        | Energy Deviations - Lancaster        | 0                  | 0           | 0           | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 99                | 555380        | Clearwater Purchases - Idaho         | 0                  | 0           | 0           | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 1                 | 555550        | Non Monetary - Exchange Power        | 0                  | 91,269      | 91,269      | 0                      | 59,900     | 59,900     | 0                 | 31,369     | 31,369     |
| 1                 | 555690        | Generation Other - Lancaster         | 0                  | 0           | 0           | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 1                 | 555700        | Bookout Purchases                    | 0                  | 4,165,065   | 4,165,065   | 0                      | 2,733,532  | 2,733,532  | 0                 | 1,431,533  | 1,431,533  |
| 1                 | 555710        | Intercompany Purchase                | 0                  | 1,727,816   | 1,727,816   | 0                      | 1,133,966  | 1,133,966  | 0                 | 593,850    | 593,850    |
| TOTAL ACCOUNT 555 |               |                                      | 0                  | 148,922,437 | 148,922,437 | 0                      | 97,737,796 | 97,737,796 | 0                 | 51,184,641 | 51,184,641 |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio | 100.000% | 65.630% | 34.370% |
| E-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                                     | Report ID:       |
| <b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b> | <b>E-557-12A</b> |
| For Twelve Months Ended November 30, 2016                 |                  |
| Average of Monthly Averages Basis                         |                  |

AVISTA UTILITIES

| Ref/Basis         | Account | Description                                | ***** SYSTEM ***** |              |              | ***** WASHINGTON ***** |              |              | ***** IDAHO ***** |              |              |
|-------------------|---------|--|--------------------|--------------|--------------|------------------------|--------------|--------------|-------------------|--------------|--------------|
|                   |         |  | Direct             | Allocated    | Total        | Direct                 | Allocated    | Total        | Direct            | Allocated    | Total        |
| 1                 | 557000  | Other Expenses                             | 0                  | 6,052,063    | 6,052,063    | 0                      | 3,971,969    | 3,971,969    | 0                 | 2,080,094    | 2,080,094    |
| 1                 | 557010  | Other Power Supply Expense - Financial     | 0                  | 48,330,997   | 48,330,997   | 0                      | 31,719,633   | 31,719,633   | 0                 | 16,611,364   | 16,611,364   |
| 1                 | 557150  | Fuel - Economic Dispatch                   | 0                  | (32,422,088) | (32,422,088) | 0                      | (21,278,616) | (21,278,616) | 0                 | (11,143,472) | (11,143,472) |
| 1                 | 557160  | Power Supply Expense - Miscellaneous       | 437,219            | 394          | 437,613      | 437,219                | 259          | 437,478      | 0                 | 135          | 135          |
| 99                | 557161  | Unbilled Add-Ons                           | 398,517            | 0            | 398,517      | 380,287                | 0            | 380,287      | 18,230            | 0            | 18,230       |
| 1                 | 557165  | Other Resource Costs-CAISO Charges         | 0                  | 10,934       | 10,934       | 0                      | 7,176        | 7,176        | 0                 | 3,758        | 3,758        |
| 1                 | 557170  | Broker Fees - Power                        | 0                  | 379,860      | 379,860      | 0                      | 249,302      | 249,302      | 0                 | 130,558      | 130,558      |
| 1                 | 557171  | REC Broker Fees                            | 25,578             | 29,539       | 55,117       | 25,578                 | 19,386       | 44,964       | 0                 | 10,153       | 10,153       |
| 1                 | 557172  | Trade Reporting                            | 0                  | 1,875        | 1,875        | 0                      | 1,231        | 1,231        | 0                 | 644          | 644          |
| 1                 | 557200  | Nez Perce                                  | 818,702            | 0            | 818,702      | 497,498                | 0            | 497,498      | 321,204           | 0            | 321,204      |
| 99                | 557280  | Washington ERM Deferred                    | 3,595,218          | 0            | 3,595,218    | 3,595,218              | 0            | 3,595,218    | 0                 | 0            | 0            |
| 99                | 557270  | Other Power Supply Expense - Other Exp     | 0                  | 0            | 0            | 0                      | 0            | 0            | 0                 | 0            | 0            |
| 99                | 557290  | Washington ERM Amortization                | (1,370,738)        | 0            | (1,370,738)  | (1,370,738)            | 0            | (1,370,738)  | 0                 | 0            | 0            |
| 1                 | 557312  | Lancaster Power Supply Expense Deferred    | 0                  | 0            | 0            | 0                      | 0            | 0            | 0                 | 0            | 0            |
| 1                 | 557322  | RECs Power Supply Expense Deferred         | 3,416,478          | 0            | 3,416,478    | 3,416,478              | 0            | 3,416,478    | 0                 | 0            | 0            |
| 99                | 557324  | Def Power Supply Exp-REC Amort             | (4,184,391)        | 0            | (4,184,391)  | (4,184,391)            | 0            | (4,184,391)  | 0                 | 0            | 0            |
| 99                | 557331  | Reardan Wind Costs                         | 0                  | 0            | 0            | 0                      | 0            | 0            | 0                 | 0            | 0            |
| 99                | 557380  | Idaho PCA Deferred                         | 2,569,715          | 0            | 2,569,715    | 0                      | 0            | 0            | 2,569,715         | 0            | 2,569,715    |
| 99                | 557390  | Idaho PCA Amortization                     | (877,906)          | 0            | (877,906)    | 0                      | 0            | 0            | (877,906)         | 0            | (877,906)    |
| 1                 | 557395  | Optional Renewable Power Expense Offset    | 0                  | 473          | 473          | 0                      | 310          | 310          | 0                 | 163          | 163          |
| 1                 | 557610  | Other Expenses - Exposure                  | 0                  | 0            | 0            | 0                      | 0            | 0            | 0                 | 0            | 0            |
| 1                 | 557700  | Turbine Gas Bookout Expense                | 0                  | 1,615,608    | 1,615,608    | 0                      | 1,060,324    | 1,060,324    | 0                 | 555,284      | 555,284      |
| 1                 | 557711  | Turbine Gas Bookout Offset                 | 0                  | (1,615,608)  | (1,615,608)  | 0                      | (1,060,324)  | (1,060,324)  | 0                 | (555,284)    | (555,284)    |
| 1                 | 557730  | Other Power Exp - Intracompany Thermal Gas | 0                  | 51,551,017   | 51,551,017   | 0                      | 33,832,932   | 33,832,932   | 0                 | 17,718,085   | 17,718,085   |
| TOTAL ACCOUNT 557 |         |  | 4,828,392          | 73,935,064   | 78,763,456   | 2,797,149              | 48,523,582   | 51,320,731   | 2,031,243         | 25,411,482   | 27,442,725   |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio | 100.000% | 65.630% | 34.370% |
| E-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |



|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                                      | Report ID:       |
| <b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b> | <b>E-908-12A</b> |
| For Twelve Months Ended November 30, 2016                  |                  |
| Average of Monthly Averages Basis                          |                  |

AVISTA UTILITIES

| Ref/Basis         | Account | Description                                 | ***** SYSTEM ***** |           |            | ***** WASHINGTON ***** |           |            | ***** IDAHO ***** |           |           |
|-------------------|---------|---|--------------------|-----------|------------|------------------------|-----------|------------|-------------------|-----------|-----------|
|                   |         |   | Direct             | Allocated | Total      | Direct                 | Allocated | Total      | Direct            | Allocated | Total     |
| 2                 | 908000  | Customer Assistance Expense                 | 348,597            | 355,645   | 704,242    | 270,911                | 233,545   | 504,456    | 77,686            | 122,100   | 199,786   |
| 99                | 908600  | Public Purpose Tariff Rider Expense Offset  | 22,316,404         | 0         | 22,316,404 | 16,059,785             | 0         | 16,059,785 | 6,256,619         | 0         | 6,256,619 |
| 99                | 908610  | Limited Income Tax Refund Program           | 176,760            | 0         | 176,760    | 176,760                | 0         | 176,760    | 0                 | 0         | 0         |
| 99                | 908690  | Unbilled Public Purpose Tariff Amortization | 106,896            | 0         | 106,896    | 113,624                | 0         | 113,624    | (6,728)           | 0         | (6,728)   |
| 99                | 908990  | DSM Amortization                            | 0                  | 0         | 0          | 0                      | 0         | 0          | 0                 | 0         | 0         |
| TOTAL ACCOUNT 908 |         |   | 22,948,657         | 355,645   | 23,304,302 | 16,621,080             | 233,545   | 16,854,625 | 6,327,577         | 122,100   | 6,449,677 |

ALLOCATION RATIOS:

|       |    |                           |          |         |         |
|-------|----|---------------------------|----------|---------|---------|
| E-ALL | 2  | Number of Customers - AMA | 100.000% | 65.668% | 34.332% |
| E-ALL | 99 | Not Allocated             | 0.000%   | 0.000%  | 0.000%  |

|  |                                |
|--|--------------------------------|
| RESULTS OF OPERATIONS  | Report ID:<br><b>E-INT-12A</b> |
| <b>ELECTRIC INTEREST DEDUCTION FOR FIT</b><br>For Twelve Months Ended November 30, 2016<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

| Ref/Basis | Description                            | System        | Washington    | Idaho       |
|-----------|--|---------------|---------------|-------------|
|           | Debt                                   |               |               |             |
| 1         | Capital Structure - Debt Ratio         |               | 52.73%        | 52.73%      |
| 2         | Cost of Debt                           |               | 5.149%        | 5.112%      |
|           | Total Weighted Cost                    |               | 2.715%        | 2.696%      |
| E-APL     | Net Rate Base                          | 2,172,858,800 | 1,436,023,833 | 736,834,967 |
|           | Interest Deduction for FIT Calculation | 58,853,118    | 38,988,047    | 19,865,071  |
| 1         | AMA Actual Debt Ratio                  |               |               |             |
| 2         | AMA Actual Debt Cost                   |               |               |             |

|  |                                |
|--|--------------------------------|
| RESULTS OF OPERATIONS  | Report ID:<br><b>E-FIT-12A</b> |
| <b>ELECTRIC FEDERAL INCOME TAXES</b>   |                                |
| For Twelve Months Ended November 30, 2016<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

| Ref/Basis                                | Description                                    | System        | Washington    | Idaho         |
|--|--|---------------|---------------|---------------|
| Calculation of Taxable Operating Income: |  |               |               |               |
| E-OPS                                    | Operating Revenue                              | 1,004,429,609 | 677,186,949   | 327,242,660   |
| E-OPS                                    | Less: Operating & Maintenance Expense          | 579,455,339   | 384,937,096   | 194,518,243   |
| E-OPS                                    | Less: Book Deprec/Amort and Reg Amortizations  | 121,870,648   | 82,224,202    | 39,646,446    |
| E-OTX                                    | Less: Taxes Other than FIT                     | 73,342,425    | 59,573,842    | 13,768,583    |
|  | Net Operating Income Before FIT                | 229,761,197   | 150,451,809   | 79,309,388    |
| E-INT                                    | Less: Interest Expense                         | 58,853,118    | 38,988,047    | 19,865,071    |
| E-OPS                                    | Less: Colstrip 3 AFUDC Reallocation Adj        | 0             | (141,516)     | 141,516       |
| E-SCM                                    | Plus: Schedule M Adjustments                   | (302,064,838) | (195,568,625) | (106,496,213) |
|  | Taxable Net Operating Income                   | (131,156,759) | (83,963,347)  | (47,193,412)  |
|  | Tax Rate                                       | 35.00%        | 35.00%        | 35.00%        |
|  | Total Federal Income Tax                       | (45,904,865)  | (29,387,171)  | (16,517,694)  |
| 1  | Production Tax Credit                          | (162,469)     | (106,628)     | (55,841)      |
| 1  | Investment Tax Credit - Noxon *                | (16,439,305)  | (10,789,116)  | (5,650,189)   |
|  | Total Net Federal Income Tax                   | (62,506,639)  | (40,282,915)  | (22,223,724)  |
| E-DTE                                    | Deferred FIT                                   | 127,024,962   | 82,125,458    | 44,899,504    |
| 1  | 411400 Amortized Investment Tax Credit - Noxon | (408,274)     | (267,950)     | (140,324)     |
|  | Total Net FIT/Deferred FIT                     | 64,110,049    | 41,574,593    | 22,535,456    |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio | 100.000% | 65.630% | 34.370% |
| E-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |

\* Deferred taxes are in Deferred FIT balance

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>ELECTRIC SCHEDULE M ITEMS</b>          | <b>E-SCM-12A</b> |
| For Twelve Months Ended November 30, 2016 |                  |
| Average of Monthly Averages Basis         |                  |

AVISTA UTILITIES

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

| Ref/Basis | Description  | Direct       | Allocated     | Total         | Direct       | Allocated     | Total         | Direct      | Allocated     | Total         |
|-----------|--|--------------|---------------|---------------|--------------|---------------|---------------|-------------|---------------|---------------|
|           | 997000 Book Depreciation & Amortization            | 46,487,860   | 72,132,688    | 118,620,548   | 29,859,983   | 48,103,060    | 77,963,043    | 16,627,877  | 24,029,628    | 40,657,505    |
| 12        | 997001 Contributions In Aid of Construction        | 0            | 5,858,344     | 5,858,344     | 0            | 3,862,172     | 3,862,172     | 0           | 1,996,172     | 1,996,172     |
| 2         | 997002 Injuries and Damages                        | 0            | 19,800        | 19,800        | 0            | 13,002        | 13,002        | 0           | 6,798         | 6,798         |
| 12        | 997003 Salvage                                     | 0            | 0             | 0             | 0            | 0             | 0             | 0           | 0             | 0             |
| 99        | 997004 Boulder Park Write Off                      | (112,280)    | 0             | (112,280)     | 0            | 0             | 0             | (112,280)   | 0             | (112,280)     |
| 4         | 997005 FAS106 Current Retiree Medical Accrual      | 0            | 2,482,652     | 2,482,652     | 0            | 1,689,196     | 1,689,196     | 0           | 793,456       | 793,456       |
| 99        | 997007 Idaho PCA                                   | 1,691,809    | 0             | 1,691,809     | 0            | 0             | 0             | 1,691,809   | 0             | 1,691,809     |
| 4         | 997008 Idaho DSM Book Amortization                 | 0            | 0             | 0             | 0            | 0             | 0             | 0           | 0             | 0             |
| 1         | 997009 Rathdrum Turbine Lease                      | 0            | 0             | 0             | 0            | 0             | 0             | 0           | 0             | 0             |
| 4         | 997015 Airplane Lease Payments                     | 0            | 621,885       | 621,885       | 0            | 423,131       | 423,131       | 0           | 198,754       | 198,754       |
| 12        | 997016 Redemption Expense Amortization             | 0            | 1,273,031     | 1,273,031     | 0            | 839,258       | 839,258       | 0           | 433,773       | 433,773       |
| 99        | 997017 Amort - Invest in Exch Pwr (405.92,.93,.95, | 2,450,031    | 0             | 2,450,031     | 2,450,031    | 0             | 2,450,031     | 0           | 0             | 0             |
| 4         | 997018 DSM Tariff Rider                            | (10,552,865) | 0             | (10,552,865)  | (6,206,345)  | 0             | (6,206,345)   | (4,346,520) | 0             | (4,346,520)   |
| 99        | 997019 CSS Temporary Service Fees                  | (2,098,654)  | 0             | (2,098,654)   | (1,966,134)  | 0             | (1,966,134)   | (132,520)   | 0             | (132,520)     |
| 4         | 997020 FAS87 Current Pension Accrual               | 0            | 1,577,328     | 1,577,328     | 0            | 1,073,214     | 1,073,214     | 0           | 504,114       | 504,114       |
| 99        | 997021 Wartsilla Generators Amortization           | 12,785       | 0             | 12,785        | 12,785       | 0             | 12,785        | 0           | 0             | 0             |
| 99        | 997024 Kettle Falls Disallowance                   | (134,592)    | 0             | (134,592)     | (134,592)    | 0             | (134,592)     | 0           | 0             | 0             |
| 2         | 997027 Uncollectibles                              | 0            | 0             | 0             | 0            | 0             | 0             | 0           | 0             | 0             |
| 99        | 997028 RTO Funding Amortization                    | 0            | 0             | 0             | 0            | 0             | 0             | 0           | 0             | 0             |
| 4         | 997029 FAS106 Post Retirement Benefits             | 0            | 0             | 0             | 0            | 0             | 0             | 0           | 0             | 0             |
| 99        | 997031 Decoupling Mechanism                        | (21,817,505) | 0             | (21,817,505)  | (15,305,139) | 0             | (15,305,139)  | (6,512,366) | 0             | (6,512,366)   |
| 12        | 997032 Interest Rate Swaps                         | 0            | (37,822,994)  | (37,822,994)  | 0            | (24,935,187)  | (24,935,187)  | 0           | (12,887,807)  | (12,887,807)  |
| 4         | 997033 BPA Residential Exchange                    | 340,943      | 0             | 340,943       | 219,938      | 0             | 219,938       | 121,005     | 0             | 121,005       |
| 99        | 997034 Montana Hydro Settlement                    | 977,158      | 0             | 977,158       | 676,588      | 0             | 676,588       | 300,570     | 0             | 300,570       |
| 1         | 997041 Rathdrum Turbine Lease, Tax                 | 0            | (231,123)     | (231,123)     | 0            | (151,686)     | (151,686)     | 0           | (79,437)      | (79,437)      |
| 99        | 997043 Washington Deferred Power Costs             | 2,424,063    | 0             | 2,424,063     | 2,424,063    | 0             | 2,424,063     | 0           | 0             | 0             |
| 1         | 997044 Non-Monetary Power Costs                    | 0            | 91,269        | 91,269        | 0            | 59,900        | 59,900        | 0           | 31,369        | 31,369        |
| 1         | 997045 Section 199 Manufacturing Deduction         | 0            | (83,333)      | (83,333)      | 0            | (54,691)      | (54,691)      | 0           | (28,642)      | (28,642)      |
| 99        | 997046 Nez Perce Settlement                        | (16,796)     | 0             | (16,796)      | (22,008)     | 0             | (22,008)      | 5,212       | 0             | 5,212         |
| 99        | 997047 Clark Fork Preventive Maint. Exp (PME's)    | 0            | 0             | 0             | 0            | 0             | 0             | 0           | 0             | 0             |
| 12        | 997048 AFUDC                                       | 0            | (4,008,150)   | (4,008,150)   | 0            | (2,642,413)   | (2,642,413)   | 0           | (1,365,737)   | (1,365,737)   |
| 11        | 997049 Tax Depreciation                            | 0            | (304,129,138) | (304,129,138) | 0            | (197,808,633) | (197,808,633) | 0           | (106,320,505) | (106,320,505) |
| 99        | 997050 CS2 Levelized Return                        | 0            | 0             | 0             | 0            | 0             | 0             | 0           | 0             | 0             |
| 99        | 997051 Wind Generation AFUDC - ID                  | 0            | 0             | 0             | 0            | 0             | 0             | 0           | 0             | 0             |
| 1         | 997052 Noxon Spill                                 | 0            | 0             | 0             | 0            | 0             | 0             | 0           | 0             | 0             |
| 4         | 997053 Renewable Energy Cert Fees                  | 0            | 25,578        | 25,578        | 0            | 17,403        | 17,403        | 0           | 8,175         | 8,175         |
| 99        | 997054 Spokane River Relicensing                   | 78,736       | 0             | 78,736        | 72,939       | 0             | 72,939        | 5,797       | 0             | 5,797         |
| 99        | 997058 Colstrip Settlement                         | (183,318)    | 0             | (183,318)     | 0            | 0             | 0             | (183,318)   | 0             | (183,318)     |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>ELECTRIC SCHEDULE M ITEMS</b>          | <b>E-SCM-12A</b> |
| For Twelve Months Ended November 30, 2016 |                  |
| Average of Monthly Averages Basis         |                  |

AVISTA UTILITIES

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

| Ref/Basis | Description                                    | Direct            | Allocated            | Total                | Direct            | Allocated            | Total                | Direct           | Allocated            | Total                |
|-----------|--|-------------------|----------------------|----------------------|-------------------|----------------------|----------------------|------------------|----------------------|----------------------|
| 99        | 997059 Spokane River Relicensing PME           | 73,312            | 0                    | 73,312               | 46,316            | 0                    | 46,316               | 26,996           | 0                    | 26,996               |
| 1         | 997061 CDA Fund Settlement                     | 0                 | 0                    | 0                    | 0                 | 0                    | 0                    | 0                | 0                    | 0                    |
| 4         | 997062 Gain on Sale of Office Bldg             | 0                 | 0                    | 0                    | 0                 | 0                    | 0                    | 0                | 0                    | 0                    |
| 1         | 997063 CDA Lake Settlement                     | 183,093           | 884,086              | 1,067,179            | 152,118           | 580,226              | 732,344              | 30,975           | 303,860              | 334,835              |
| 99        | 997064 Chicago Climate Exchange                | 0                 | 0                    | 0                    | 0                 | 0                    | 0                    | 0                | 0                    | 0                    |
| 99        | 997065 Amortization - Unbilled Revenue Add-Ins | 627,677           | 0                    | 627,677              | 637,588           | 0                    | 637,588              | (9,911)          | 0                    | (9,911)              |
| 1         | 997067 CDA IPA Fund                            | 0                 | 0                    | 0                    | 0                 | 0                    | 0                    | 0                | 0                    | 0                    |
| 1         | 997068 Noxon                                   | 0                 | 0                    | 0                    | 0                 | 0                    | 0                    | 0                | 0                    | 0                    |
| 1         | 997069 Lancaster Deferral                      | 0                 | 0                    | 0                    | 0                 | 0                    | 0                    | 0                | 0                    | 0                    |
| 1         | 997072 CDA Fund Settlement-Prepayment          | 0                 | 0                    | 0                    | 0                 | 0                    | 0                    | 0                | 0                    | 0                    |
| 99        | 997073 DSIT Amortization - ID                  | 0                 | 0                    | 0                    | 0                 | 0                    | 0                    | 0                | 0                    | 0                    |
| 11        | 997080 Book Transportation Depreciation        | 0                 | 4,739,911            | 4,739,911            | 0                 | 3,082,886            | 3,082,886            | 0                | 1,657,025            | 1,657,025            |
| 4         | 997081 Deferred Compensation                   | 0                 | (347,337)            | (347,337)            | 0                 | (236,328)            | (236,328)            | 0                | (111,009)            | (111,009)            |
| 4         | 997082 Meal Disallowances                      | 0                 | 547,292              | 547,292              | 0                 | 372,377              | 372,377              | 0                | 174,915              | 174,915              |
| 4         | 997083 Paid Time Off                           | 0                 | 272,067              | 272,067              | 0                 | 185,114              | 185,114              | 0                | 86,953               | 86,953               |
| 2         | 997084 Customer Uncollectibles                 | 0                 | 59,075               | 59,075               | 0                 | 38,793               | 38,793               | 0                | 20,282               | 20,282               |
| 99        | 997088 Deferred O&M Colstrip & CS2             | 1,956,423         | 0                    | 1,956,423            | 1,091,997         | 0                    | 1,091,997            | 864,426          | 0                    | 864,426              |
| 99        | 997089 CNC Transmission                        | 0                 | 0                    | 0                    | 0                 | 0                    | 0                    | 0                | 0                    | 0                    |
| 99        | 997091 LIDAR O&M Reg Def DFIT                  | 0                 | 0                    | 0                    | 0                 | 0                    | 0                    | 0                | 0                    | 0                    |
| 99        | 997092 Smart Grid                              | 0                 | 0                    | 0                    | 0                 | 0                    | 0                    | 0                | 0                    | 0                    |
| 99        | 997093 EWEB Renewable Energy Credits           | 0                 | 0                    | 0                    | 0                 | 0                    | 0                    | 0                | 0                    | 0                    |
| 99        | 997094 Palouse Wind & Thornton                 | 0                 | 0                    | 0                    | 0                 | 0                    | 0                    | 0                | 0                    | 0                    |
| 99        | 997095 WA REC Deferral                         | (1,188,182)       | 0                    | (1,188,182)          | (1,188,182)       | 0                    | (1,188,182)          | 0                | 0                    | 0                    |
| 1         | 997096 CDA Settlement Costs                    | 0                 | 32,721               | 32,721               | 0                 | 21,475               | 21,475               | 0                | 11,246               | 11,246               |
| 99        | 997097 BPA Parallel Capacity                   | 0                 | 0                    | 0                    | 0                 | 0                    | 0                    | 0                | 0                    | 0                    |
| 99        | 997098 Provision for Rate Refund               | (505,312)         | 0                    | (505,312)            | (558,660)         | 0                    | (558,660)            | 53,348           | 0                    | 53,348               |
| 1         | 997099 Kettle Falls Diesel Leak                | 0                 | 142,611              | 142,611              | 0                 | 93,596               | 93,596               | 0                | 49,015               | 49,015               |
| 99        | 997100 WA REC Amort                            | 271,613           | 0                    | 271,613              | 271,613           | 0                    | 271,613              | 0                | 0                    | 0                    |
| 1         | 997101 Repairs 481 (a)                         | 0                 | (65,548,962)         | (65,548,962)         | 0                 | (43,019,784)         | (43,019,784)         | 0                | (22,529,178)         | (22,529,178)         |
| 1         | 997102 Amort Idaho Earnings Test (254229)      | (2,375,992)       | 0                    | (2,375,992)          | 0                 | 0                    | 0                    | (2,375,992)      | 0                    | (2,375,992)          |
| 99        | 997103 Def Project Compass                     | 358,004           | 0                    | 358,004              | 0                 | 0                    | 0                    | 358,004          | 0                    | 358,004              |
| 99        | 997104 Spokane River TDG                       | 397,850           | 0                    | 397,850              | 290,395           | 0                    | 290,395              | 107,455          | 0                    | 107,455              |
| 1         | 997106 Investment Tax Credit                   | 0                 | 0                    | 0                    | 0                 | 0                    | 0                    | 0                | 0                    | 0                    |
|           | <b>TOTAL SCHEDULE M ADJUSTMENTS</b>            | <b>18,590,007</b> | <b>(321,410,699)</b> | <b>(302,064,838)</b> | <b>12,825,294</b> | <b>(208,393,919)</b> | <b>(195,568,625)</b> | <b>6,520,567</b> | <b>(113,016,780)</b> | <b>(106,496,213)</b> |

ALLOCATION RATIOS:

|       |    |  |          |         |         |
|-------|----|--|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio          | 100.000% | 65.630% | 34.370% |
| E-ALL | 2  | Number of Customers - AMA              | 100.000% | 65.668% | 34.332% |
| E-ALL | 4  | Jurisdictional 4-Factor Ratio          | 100.000% | 68.040% | 31.960% |
| E-ALL | 11 | Book Depreciation                      | 100.000% | 65.041% | 34.959% |
| E-ALL | 12 | Net Electric Plant (before DFIT) - AMA | 100.000% | 65.926% | 34.074% |
| E-ALL | 99 | Not Allocated                          | 0.000%   | 0.000%  | 0.000%  |

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                        | Report ID:       |
| <b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b> | <b>E-DTE-12A</b> |
| For Twelve Months Ended November 30, 2016    |                  |
| Average of Monthly Averages Basis            |                  |

AVISTA UTILITIES

| Ref/Bas                                   | Acct No | Description                                    | ***** SYSTEM ***** |             |             | ***** WASHINGTON ***** |            |             | ***** IDAHO ***** |            |            |
|---|---------|--|--------------------|-------------|-------------|------------------------|------------|-------------|-------------------|------------|------------|
|   |         |  | Direct             | Allocated   | Total       | Direct                 | Allocated  | Total       | Direct            | Allocated  | Total      |
| 14  | 410100  | Deferred Federal Income Tax Expense - Allocate | 0                  | 117,841,062 | 117,841,062 | 0                      | 76,404,609 | 76,404,609  | 0                 | 41,436,453 | 41,436,453 |
| 99  | 410100  | Deferred Federal Income Tax Expense - Washin   | 6,732,267          | 0           | 6,732,267   | 6,732,267              | 0          | 6,732,267   | 0                 | 0          | 0          |
| 99  | 410100  | Deferred Federal Income Tax Expense - Idaho    | 3,630,034          | 0           | 3,630,034   | 0                      | 0          | 0           | 3,630,034         | 0          | 3,630,034  |
|   | 410100  | Total  | 10,362,301         | 117,841,062 | 128,203,363 | 6,732,267              | 76,404,609 | 83,136,876  | 3,630,034         | 41,436,453 | 45,066,487 |
| 14  | 411100  | Deferred Federal Income Tax Expense - Allocate | 0                  | (82,681)    | (82,681)    | 0                      | (53,608)   | (53,608)    | 0                 | (29,073)   | (29,073)   |
| 99  | 411100  | Deferred Federal Income Tax Expense - Washin   | (957,810)          | 0           | (957,810)   | (957,810)              | 0          | (957,810)   | 0                 | 0          | 0          |
| 99  | 411100  | Deferred Federal Income Tax Expense - Idaho    | (137,910)          | 0           | (137,910)   | 0                      | 0          | 0           | (137,910)         | 0          | (137,910)  |
|   | 411100  | Total  | (1,095,720)        | (82,681)    | (1,178,401) | (957,810)              | (53,608)   | (1,011,418) | (137,910)         | (29,073)   | (166,983)  |
| Total Deferred Federal Income Tax Expense |         |  | 9,266,581          | 117,758,381 | 127,024,962 | 5,774,457              | 76,351,001 | 82,125,458  | 3,492,124         | 41,407,380 | 44,899,504 |

|       |    |                                  |          |         |         |
|-------|----|----------------------------------|----------|---------|---------|
| E-ALL | 14 | Net Allocated Schedule M's - AMA | 100.000% | 64.837% | 35.163% |
| E-ALL | 99 | Not Allocated                    | 0.000%   | 0.000%  | 0.000%  |

|   |  |                  |
|---|--|------------------|
| RESULTS OF OPERATIONS                     |  | Report ID:       |
| <b>ELECTRIC TAXES OTHER THAN FIT</b>      |  | <b>E-OTX-12A</b> |
| For Twelve Months Ended November 30, 2016 |  |                  |
| Average of Monthly Averages Basis         |  |                  |

AVISTA UTILITIES

| Ref/Basis                       | Account | Description                               | ***** SYSTEM ***** |            |            | ***** WASHINGTON ***** |            |            | ***** IDAHO ***** |           |            |
|---------------------------------|---------|---|--------------------|------------|------------|------------------------|------------|------------|-------------------|-----------|------------|
|                                 |         |   | Direct             | Allocated  | Total      | Direct                 | Allocated  | Total      | Direct            | Allocated | Total      |
| PRODUCTION & TRANSMISSION       |         |   |                    |            |            |                        |            |            |                   |           |            |
| 1                               | 408130  | State Excise Tax                          | 0                  | 19,485     | 19,485     | 0                      | 12,788     | 12,788     | 0                 | 6,697     | 6,697      |
| 1                               | 408140  | State Kwh Generation Tax                  | 0                  | 1,490,213  | 1,490,213  | 0                      | 978,027    | 978,027    | 0                 | 512,186   | 512,186    |
| 1                               | 408150  | R&P Property Tax--Production              | 0                  | 15,457,679 | 15,457,679 | 0                      | 10,144,875 | 10,144,875 | 0                 | 5,312,804 | 5,312,804  |
| 1                               | 408180  | R&P Property Tax--Transmission            | 0                  | 5,764,196  | 5,764,196  | 0                      | 3,783,042  | 3,783,042  | 0                 | 1,981,154 | 1,981,154  |
| 1                               | 409100  | State Income Tax--Montana & Oregon        | 0                  | (537,111)  | (537,111)  | 0                      | (352,506)  | (352,506)  | 0                 | (184,605) | (184,605)  |
| TOTAL PRODUCTION & TRANSMISSION |         |   | 0                  | 22,194,462 | 22,194,462 | 0                      | 14,566,226 | 14,566,226 | 0                 | 7,628,236 | 7,628,236  |
| DISTRIBUTION                    |         |   |                    |            |            |                        |            |            |                   |           |            |
| 99                              | 408110  | State Excise Tax                          | 19,853,936         | 0          | 19,853,936 | 19,853,936             | 0          | 19,853,936 | 0                 | 0         | 0          |
| 99                              | 408120  | Municipal Occupation & License Tax        | 21,068,119         | 0          | 21,068,119 | 17,706,445             | 0          | 17,706,445 | 3,361,674         | 0         | 3,361,674  |
| 99                              | 408160  | Miscellaneous State or Local Tax--WA & ID | 138                | 0          | 138        | 0                      | 0          | 0          | 138               | 0         | 138        |
| 99                              | 408170  | R&P Property Tax--Distribution            | 10,543,014         | 0          | 10,543,014 | 7,447,235              | 0          | 7,447,235  | 3,095,779         | 0         | 3,095,779  |
| 99                              | 409100  | State Income Tax--Idaho                   | (317,244)          | 0          | (317,244)  | 0                      | 0          | 0          | (317,244)         | 0         | (317,244)  |
| TOTAL DISTRIBUTION              |         |   | 51,147,963         | 0          | 51,147,963 | 45,007,616             | 0          | 45,007,616 | 6,140,347         | 0         | 6,140,347  |
| TOTAL TAXES OTHER THAN FIT      |         |   | 51,147,963         | 22,194,462 | 73,342,425 | 45,007,616             | 14,566,226 | 59,573,842 | 6,140,347         | 7,628,236 | 13,768,583 |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio | 100.000% | 65.630% | 34.370% |
| E-ALL | 4  | Jurisdictional 4-Factor Ratio | 100.000% | 68.040% | 31.960% |
| E-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>ELECTRIC UTILITY PLANT</b>             | <b>E-PLT-12A</b> |
| For Twelve Months Ended November 30, 2016 |                  |
| Average of Monthly Averages Basis         |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                                      | *****SYSTEM***** |               |               | ***** WASHINGTON ***** |             |             | *****IDAHO***** |             |             |
|-----------|---------|--|------------------|---------------|---------------|------------------------|-------------|-------------|-----------------|-------------|-------------|
|           |         |  | Direct           | Allocated     | Total         | Direct                 | Allocated   | Total       | Direct          | Allocated   | Total       |
|           |         | PLANT IN SERVICE                                 |                  |               |               |                        |             |             |                 |             |             |
|           |         | INTANGIBLE PLANT:                                |                  |               |               |                        |             |             |                 |             |             |
| 1         | 182324  | CDA Lake CDR Fund - Allocated                    | 0                | 8,666,666     | 8,666,666     | 0                      | 5,687,933   | 5,687,933   | 0               | 2,978,733   | 2,978,733   |
| 1         | 182325  | CDA Lake IPA Fund                                | 0                | 2,000,000     | 2,000,000     | 0                      | 1,312,600   | 1,312,600   | 0               | 687,400     | 687,400     |
| 1         | 182333  | CDA Settlement Costs                             | 0                | 1,231,068     | 1,231,068     | 0                      | 807,950     | 807,950     | 0               | 423,118     | 423,118     |
| 1         | 182381  | CDA Settlement Past Storage                      | 0                | 33,263,722    | 33,263,722    | 0                      | 21,830,981  | 21,830,981  | 0               | 11,432,741  | 11,432,741  |
| 1         | 302000  | Franchises & Consents                            | 602,704          | 44,049,218    | 44,651,922    | 602,704                | 28,909,502  | 29,512,206  | 0               | 15,139,716  | 15,139,716  |
| 1,4       | 303000  | Misc Intangible Plant- (C-IPL)                   | 175,966          | 16,866,631    | 17,042,597    | 175,966                | 11,223,988  | 11,399,954  | 0               | 5,642,643   | 5,642,643   |
| 4         | 303100  | Misc Intangible Plant-Mainframe Software (C-IPL) | 4,807,338        | 51,038,889    | 55,846,227    | 4,708,719              | 34,726,860  | 39,435,579  | 98,619          | 16,312,029  | 16,410,648  |
| 4         | 303110  | Misc Intangible Plant-PC Software (C-IPL)        | 0                | 4,255,259     | 4,255,259     | 0                      | 2,895,278   | 2,895,278   | 0               | 1,359,981   | 1,359,981   |
| 4         | 303115  | Misc Intangible Plant-PC Software (C-IPL)        | 0                | 62,075,586    | 62,075,586    | 0                      | 42,236,229  | 42,236,229  | 0               | 19,839,357  | 19,839,357  |
|           |         | TOTAL INTANGIBLE PLANT                           | 5,586,008        | 223,447,039   | 229,033,047   | 5,487,389              | 149,631,321 | 155,118,710 | 98,619          | 73,815,718  | 73,914,337  |
|           |         | STEAM PRODUCTION PLANT:                          |                  |               |               |                        |             |             |                 |             |             |
| 1         | 310XXX  | Land & Land Rights                               | 0                | 3,578,172     | 3,578,172     | 0                      | 2,348,354   | 2,348,354   | 0               | 1,229,818   | 1,229,818   |
| 1         | 311XXX  | Structures & Improvements                        | 0                | 132,144,399   | 132,144,399   | 0                      | 86,726,369  | 86,726,369  | 0               | 45,418,030  | 45,418,030  |
| 1         | 312000  | Boiler Plant                                     | 0                | 175,928,458   | 175,928,458   | 0                      | 115,461,847 | 115,461,847 | 0               | 60,466,611  | 60,466,611  |
| 1         | 313000  | Generators                                       | 0                | 6,770         | 6,770         | 0                      | 4,443       | 4,443       | 0               | 2,327       | 2,327       |
| 1         | 314000  | Turbogenerator Units                             | 0                | 54,916,593    | 54,916,593    | 0                      | 36,041,760  | 36,041,760  | 0               | 18,874,833  | 18,874,833  |
| 1         | 315000  | Accessory Electric Equipment                     | 0                | 27,254,807    | 27,254,807    | 0                      | 17,887,330  | 17,887,330  | 0               | 9,367,477   | 9,367,477   |
| 1         | 316000  | Miscellaneous Power Plant Equipment              | 0                | 17,385,074    | 17,385,074    | 0                      | 11,409,824  | 11,409,824  | 0               | 5,975,250   | 5,975,250   |
|           |         | TOTAL STEAM PRODUCTION PLANT                     | 0                | 411,214,273   | 411,214,273   | 0                      | 269,879,927 | 269,879,927 | 0               | 141,334,346 | 141,334,346 |
|           |         | HYDRAULIC PRODUCTION PLANT:                      |                  |               |               |                        |             |             |                 |             |             |
| 1         | 330XXX  | Land & Land Rights                               | 0                | 59,941,175    | 59,941,175    | 0                      | 39,339,393  | 39,339,393  | 0               | 20,601,782  | 20,601,782  |
| 1         | 331XXX  | Structures & Improvements                        | 0                | 67,787,884    | 67,787,884    | 0                      | 44,489,188  | 44,489,188  | 0               | 23,298,696  | 23,298,696  |
| 1         | 332XXX  | Reservoirs, Dams, & Waterways                    | 0                | 166,649,934   | 166,649,934   | 0                      | 109,372,352 | 109,372,352 | 0               | 57,277,582  | 57,277,582  |
| 1         | 333000  | Waterwheels, Turbines, & Generators              | 0                | 197,144,487   | 197,144,487   | 0                      | 129,385,927 | 129,385,927 | 0               | 67,758,560  | 67,758,560  |
| 1         | 334000  | Accessory Electric Equipment                     | 0                | 48,663,350    | 48,663,350    | 0                      | 31,937,757  | 31,937,757  | 0               | 16,725,593  | 16,725,593  |
| 1         | 335XXX  | Miscellaneous Power Plant Equipment              | 0                | 10,648,444    | 10,648,444    | 0                      | 6,988,574   | 6,988,574   | 0               | 3,659,870   | 3,659,870   |
| 1         | 336000  | Roads, Railroads, & Bridges                      | 0                | 2,712,618     | 2,712,618     | 0                      | 1,780,291   | 1,780,291   | 0               | 932,327     | 932,327     |
|           |         | TOTAL HYDRAULIC PRODUCTION PLANT                 | 0                | 553,547,892   | 553,547,892   | 0                      | 363,293,482 | 363,293,482 | 0               | 190,254,410 | 190,254,410 |
|           |         | OTHER PRODUCTION PLANT:                          |                  |               |               |                        |             |             |                 |             |             |
| 1         | 340200  | Land & Land Rights                               | 0                | 905,168       | 905,168       | 0                      | 594,062     | 594,062     | 0               | 311,106     | 311,106     |
| 1         | 341000  | Structures & Improvements                        | 0                | 16,842,142    | 16,842,142    | 0                      | 11,053,498  | 11,053,498  | 0               | 5,788,644   | 5,788,644   |
| 1         | 342000  | Fuel Holders, Producers, & Accessories           | 0                | 21,375,077    | 21,375,077    | 0                      | 14,028,463  | 14,028,463  | 0               | 7,346,614   | 7,346,614   |
| 1         | 343000  | Prime Movers                                     | 0                | 23,909,470    | 23,909,470    | 0                      | 15,691,785  | 15,691,785  | 0               | 8,217,685   | 8,217,685   |
| 1         | 344000  | Generators                                       | 0                | 211,689,752   | 211,689,752   | 0                      | 138,931,984 | 138,931,984 | 0               | 72,757,768  | 72,757,768  |
| 1         | 344010  | Generators - Solar                               | 0                | 149,670       | 149,670       | 0                      | 98,228      | 98,228      | 0               | 51,442      | 51,442      |
| 1         | 345000  | Accessory Electric Equipment                     | 0                | 20,629,826    | 20,629,826    | 0                      | 13,539,355  | 13,539,355  | 0               | 7,090,471   | 7,090,471   |
| 1         | 345010  | Accessory Electric Equipment - Solar             | 0                | 33,209        | 33,209        | 0                      | 21,795      | 21,795      | 0               | 11,414      | 11,414      |
| 1         | 346000  | Miscellaneous Power Plant Equipment              | 0                | 1,794,497     | 1,794,497     | 0                      | 1,177,728   | 1,177,728   | 0               | 616,769     | 616,769     |
|           |         | TOTAL OTHER PRODUCTION PLANT                     | 0                | 297,328,811   | 297,328,811   | 0                      | 195,136,898 | 195,136,898 | 0               | 102,191,913 | 102,191,913 |
|           |         | TOTAL PRODUCTION PLANT                           | 0                | 1,262,090,976 | 1,262,090,976 | 0                      | 828,310,307 | 828,310,307 | 0               | 433,780,669 | 433,780,669 |



|   |  |            |
|---|--|------------|
| RESULTS OF OPERATIONS                     |  | Report ID: |
| ELECTRIC UTILITY PLANT                    |  | E-PLT-12A  |
| For Twelve Months Ended November 30, 2016 |  |            |
| Average of Monthly Averages Basis         |  |            |

AVISTA UTILITIES

| Ref/Basis                          | Account | Description                          | *****SYSTEM***** |               |               | ***** WASHINGTON ***** |               |               | *****IDAHO***** |             |               |
|------------------------------------|---------|--------------------------------------|------------------|---------------|---------------|------------------------|---------------|---------------|-----------------|-------------|---------------|
|                                    |         |                                      | Direct           | Allocated     | Total         | Direct                 | Allocated     | Total         | Direct          | Allocated   | Total         |
| TRANSMISSION PLANT:                |         |                                      |                  |               |               |                        |               |               |                 |             |               |
| 1                                  | 350XXX  | Land & Land Rights                   | 0                | 22,599,636    | 22,599,636    | 0                      | 14,832,141    | 14,832,141    | 0               | 7,767,495   | 7,767,495     |
| 1                                  | 351XXX  | Energy Storage Eq/Computer Software  | 0                | 0             | 0             | 0                      | 0             | 0             | 0               | 0           | 0             |
| 1                                  | 352XXX  | Structures & Improvements            | 0                | 23,098,007    | 23,098,007    | 0                      | 15,159,222    | 15,159,222    | 0               | 7,938,785   | 7,938,785     |
| 1                                  | 353000  | Station Equipment                    | 0                | 250,118,326   | 250,118,326   | 0                      | 164,152,657   | 164,152,657   | 0               | 85,965,669  | 85,965,669    |
| 1                                  | 354000  | Towers & Fixtures                    | 0                | 17,172,926    | 17,172,926    | 0                      | 11,270,591    | 11,270,591    | 0               | 5,902,335   | 5,902,335     |
| 1                                  | 355000  | Poles & Fixtures                     | 0                | 198,913,352   | 198,913,352   | 0                      | 130,546,833   | 130,546,833   | 0               | 68,366,519  | 68,366,519    |
| 1                                  | 356000  | Overhead Conductors & Devices        | 0                | 132,294,126   | 132,294,126   | 0                      | 86,824,635    | 86,824,635    | 0               | 45,469,491  | 45,469,491    |
| 1                                  | 357000  | Underground Conduit                  | 0                | 2,987,090     | 2,987,090     | 0                      | 1,960,427     | 1,960,427     | 0               | 1,026,663   | 1,026,663     |
| 1                                  | 358000  | Underground Conductors & Devices     | 0                | 2,342,583     | 2,342,583     | 0                      | 1,537,437     | 1,537,437     | 0               | 805,146     | 805,146       |
| 1                                  | 359000  | Roads & Trails                       | 0                | 2,019,156     | 2,019,156     | 0                      | 1,325,172     | 1,325,172     | 0               | 693,984     | 693,984       |
|                                    |         | TOTAL TRANSMISSION PLANT             | 0                | 651,545,202   | 651,545,202   | 0                      | 427,609,115   | 427,609,115   | 0               | 223,936,087 | 223,936,087   |
| DISTRIBUTION PLANT:                |         |                                      |                  |               |               |                        |               |               |                 |             |               |
| 99                                 | 360200  | Land & Land Rights                   | 5,356,693        | 0             | 5,356,693     | 3,913,150              | 0             | 3,913,150     | 1,443,543       | 0           | 1,443,543     |
| 99                                 | 360400  | Land Easements                       | 2,485,315        | 0             | 2,485,315     | 335,249                | 0             | 335,249       | 2,150,066       | 0           | 2,150,066     |
| 99                                 | 360500  | Land Ease Perpetual                  | 168,598          | 0             | 168,598       | 0                      | 0             | 0             | 168,598         | 0           | 168,598       |
| 99                                 | 361000  | Structures & Improvements            | 20,779,513       | 0             | 20,779,513    | 14,287,883             | 0             | 14,287,883    | 6,491,630       | 0           | 6,491,630     |
| 3                                  | 362000  | Station Equipment                    | 124,426,033      | 2,087,549     | 126,513,582   | 80,514,674             | 1,417,613     | 81,932,287    | 43,911,359      | 669,936     | 44,581,295    |
| 99                                 | 363000  | Energy Storage Equipment             | 2,543,961        | 0             | 2,543,961     | 2,543,961              | 0             | 2,543,961     | 0               | 0           | 0             |
| 99                                 | 364000  | Poles, Towers, & Fixtures            | 345,896,508      | 0             | 345,896,508   | 220,274,259            | 0             | 220,274,259   | 125,622,249     | 0           | 125,622,249   |
| 99                                 | 365000  | Overhead Conductors & Devices        | 219,596,360      | 0             | 219,596,360   | 137,329,338            | 0             | 137,329,338   | 82,267,022      | 0           | 82,267,022    |
| 99                                 | 366000  | Underground Conduit                  | 100,333,596      | 0             | 100,333,596   | 63,960,111             | 0             | 63,960,111    | 36,373,485      | 0           | 36,373,485    |
| 99                                 | 367000  | Underground Conductors & Devices     | 177,533,615      | 0             | 177,533,615   | 114,925,372            | 0             | 114,925,372   | 62,608,243      | 0           | 62,608,243    |
| 99                                 | 368000  | Line Transformers                    | 237,219,564      | 0             | 237,219,564   | 161,992,529            | 0             | 161,992,529   | 75,227,035      | 0           | 75,227,035    |
| 99                                 | 369XXX  | Services                             | 153,847,903      | 0             | 153,847,903   | 100,626,593            | 0             | 100,626,593   | 53,221,310      | 0           | 53,221,310    |
| 99                                 | 371XXX  | Installations on Customers' Premises | 18,327           | 0             | 18,327        | 18,327                 | 0             | 18,327        | 0               | 0           | 0             |
| 99                                 | 370000  | Meters                               | 50,109,830       | 0             | 50,109,830    | 27,532,624             | 0             | 27,532,624    | 22,577,206      | 0           | 22,577,206    |
| 99                                 | 373XXX  | Street Light & Signal Systems        | 52,641,473       | 0             | 52,641,473    | 34,971,392             | 0             | 34,971,392    | 17,670,081      | 0           | 17,670,081    |
|                                    |         | TOTAL DISTRIBUTION PLANT             | 1,492,957,289    | 2,087,549     | 1,495,044,838 | 963,225,462            | 1,417,613     | 964,643,075   | 529,731,827     | 669,936     | 530,401,763   |
| GENERAL PLANT: (From Report C-GPL) |         |                                      |                  |               |               |                        |               |               |                 |             |               |
| 4                                  | 389XXX  | Land & Land Rights                   | 1,409,391        | 7,486,211     | 8,895,602     | 703,965                | 5,093,618     | 5,797,583     | 705,426         | 2,392,593   | 3,098,019     |
| 4                                  | 390XXX  | Structures & Improvements            | 13,906,760       | 81,138,095    | 95,044,855    | 6,608,811              | 55,206,360    | 61,815,171    | 7,297,949       | 25,931,735  | 33,229,684    |
| 4                                  | 391XXX  | Office Furniture & Equipment         | 3,188,432        | 49,976,999    | 53,165,431    | 3,112,491              | 34,004,350    | 37,116,841    | 75,941          | 15,972,649  | 16,048,590    |
| 4                                  | 392XXX  | Transportation Equipment             | 26,561,151       | 14,559,196    | 41,120,347    | 19,124,913             | 9,906,077     | 29,030,990    | 7,436,238       | 4,653,119   | 12,089,357    |
| 4                                  | 393000  | Stores Equipment                     | 256,499          | 3,127,238     | 3,383,737     | 116,558                | 2,127,773     | 2,244,331     | 139,941         | 999,465     | 1,139,406     |
| 4                                  | 394000  | Tools, Shop & Garage Equipment       | 1,945,319        | 11,275,970    | 13,221,289    | 911,903                | 7,672,170     | 8,584,073     | 1,033,416       | 3,603,800   | 4,637,216     |
| 4                                  | 394100  | Electric Charging Stations           | 0                | 48,908        | 48,908        | 0                      | 33,277        | 33,277        | 0               | 15,631      | 15,631        |
| 4                                  | 395000  | Laboratory Equipment                 | 248,843          | 611,318       | 860,161       | 216,539                | 415,941       | 632,480       | 32,304          | 195,377     | 227,681       |
| 4                                  | 396XXX  | Power Operated Equipment             | 25,581,048       | 9,008,978     | 34,590,026    | 15,366,878             | 6,129,709     | 21,496,587    | 10,214,170      | 2,879,269   | 13,093,439    |
| 4                                  | 397XXX  | Communications Equipment             | 22,064,967       | 75,535,582    | 97,600,549    | 13,125,199             | 51,394,410    | 64,519,609    | 8,939,768       | 24,141,172  | 33,080,940    |
| 4                                  | 398000  | Miscellaneous Equipment              | 5,350            | 398,667       | 404,017       | 3,913                  | 271,253       | 275,166       | 1,437           | 127,414     | 128,851       |
|                                    |         | TOTAL GENERAL PLANT                  | 95,167,760       | 253,167,162   | 348,334,922   | 59,291,170             | 172,254,938   | 231,546,108   | 35,876,590      | 80,912,224  | 116,788,814   |
|                                    |         | TOTAL PLANT IN SERVICE               | 1,593,711,057    | 2,392,337,928 | 3,986,048,985 | 1,028,004,021          | 1,579,223,294 | 2,607,227,315 | 565,707,036     | 813,114,634 | 1,378,821,670 |

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended November 30, 2016  
 Average of Monthly Averages Basis

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

**AVISTA UTILITIES**

| Ref/Basis                                     | Account | Description   | *****SYSTEM*****     |                      |                        | ***** WASHINGTON ***** |                      |                      | *****IDAHO*****      |                      |                      |
|---|---------|---|----------------------|----------------------|------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|   |         |   | Direct               | Allocated            | Total                  | Direct                 | Allocated            | Total                | Direct               | Allocated            | Total                |
| <b>ACCUMULATED DEPRECIATION</b>               |         |   |                      |                      |                        |                        |                      |                      |                      |                      |                      |
| E-ADEP  |         | Steam Production Plant                                | 0                    | (292,300,271)        | (292,300,271)          | 0                      | (191,836,668)        | (191,836,668)        | 0                    | (100,463,603)        | (100,463,603)        |
| E-ADEP  |         | Hydro Production Plant                                | 0                    | (137,124,952)        | (137,124,952)          | 0                      | (89,995,106)         | (89,995,106)         | 0                    | (47,129,846)         | (47,129,846)         |
| E-ADEP  |         | Other Production Plant                                | 0                    | (105,842,916)        | (105,842,916)          | 0                      | (69,464,706)         | (69,464,706)         | 0                    | (36,378,210)         | (36,378,210)         |
| E-ADEP  |         | Transmission Plant                                    | 0                    | (205,769,029)        | (205,769,029)          | 0                      | (135,046,214)        | (135,046,214)        | 0                    | (70,722,815)         | (70,722,815)         |
| E-ADEP  |         | Distribution Plant                                    | (476,497,007)        | (50,745)             | (476,547,752)          | (293,552,155)          | (34,460)             | (293,586,615)        | (182,944,852)        | (16,285)             | (182,961,137)        |
| E-ADEP  |         | General Plant   | (33,934,781)         | (85,268,099)         | (119,202,880)          | (21,146,049)           | (58,016,414)         | (79,162,463)         | (12,788,732)         | (27,251,685)         | (40,040,417)         |
| <b>TOTAL ACCUMULATED DEPRECIATION</b>         |         |   | <b>(510,431,788)</b> | <b>(826,356,012)</b> | <b>(1,336,787,800)</b> | <b>(314,698,204)</b>   | <b>(544,393,568)</b> | <b>(859,091,772)</b> | <b>(195,733,584)</b> | <b>(281,962,444)</b> | <b>(477,696,028)</b> |
| <b>ACCUMULATED AMORTIZATION</b>               |         |   |                      |                      |                        |                        |                      |                      |                      |                      |                      |
| E-AAAMT                                       |         | Production/Transmission-Franchises/Misc Intangibles   | 0                    | (10,838,667)         | (10,838,667)           | 0                      | (7,113,417)          | (7,113,417)          | 0                    | (3,725,250)          | (3,725,250)          |
| E-AAAMT                                       |         | Distribution-Franchises/Misc Intangibles              | (187,389)            | 0                    | (187,389)              | (187,389)              | 0                    | (187,389)            | 0                    | 0                    | 0                    |
| E-AAAMT                                       |         | General Plant - 303000                                | 0                    | (1,177,170)          | (1,177,170)            | 0                      | (799,407)            | (799,407)            | 0                    | (377,763)            | (377,763)            |
| E-AAAMT                                       |         | Miscellaneous IT Intangible Plant -3031XX             | (2,742,546)          | (28,721,058)         | (31,463,604)           | (2,689,534)            | (19,541,808)         | (22,231,342)         | (53,012)             | (9,179,250)          | (9,232,262)          |
| E-AAAMT                                       |         | General Plant - 390200, 396200                        | (115,653)            | (269,616)            | (385,269)              | (112,092)              | (183,447)            | (295,539)            | (3,561)              | (86,169)             | (89,730)             |
| <b>TOTAL ACCUMULATED AMORTIZATION</b>         |         |   | <b>(3,045,588)</b>   | <b>(41,006,511)</b>  | <b>(44,052,099)</b>    | <b>(2,989,015)</b>     | <b>(27,638,079)</b>  | <b>(30,627,094)</b>  | <b>(56,573)</b>      | <b>(13,368,432)</b>  | <b>(13,425,005)</b>  |
| <b>TOTAL ACCUMULATED DEPR/AMORT</b>           |         |   | <b>(513,477,376)</b> | <b>(867,362,523)</b> | <b>(1,380,839,899)</b> | <b>(317,687,219)</b>   | <b>(572,031,647)</b> | <b>(889,718,866)</b> | <b>(195,790,157)</b> | <b>(295,330,876)</b> | <b>(491,121,033)</b> |
| <b>NET ELECTRIC UTILITY PLANT before DFIT</b> |         |   | <b>1,080,233,681</b> | <b>1,524,975,405</b> | <b>2,605,209,086</b>   | <b>710,316,802</b>     | <b>1,007,191,647</b> | <b>1,717,508,449</b> | <b>369,916,879</b>   | <b>517,783,758</b>   | <b>887,700,637</b>   |
| <b>ACCUMULATED DFIT</b>                       |         |   |                      |                      |                        |                        |                      |                      |                      |                      |                      |
| 12  |         | ADFIT - FAS 109 Electric Plant (182310, 283170)       | 0                    | 0                    | 0                      | 0                      | 0                    | 0                    | 0                    | 0                    | 0                    |
| 1   |         | ADFIT - Colstrip PCB (283200)                         | 0                    | (109,383)            | (109,383)              | 0                      | (71,788)             | (71,788)             | 0                    | (37,595)             | (37,595)             |
| 12  |         | ADFIT - Electric Plant In Service (282900)            | 0                    | (466,425,417)        | (466,425,417)          | 0                      | (307,495,620)        | (307,495,620)        | 0                    | (158,929,797)        | (158,929,797)        |
| 4   |         | ADFIT - Common Plant (282900 from C-DTX)              | 0                    | (47,643,248)         | (47,643,248)           | 0                      | (32,416,466)         | (32,416,466)         | 0                    | (15,226,782)         | (15,226,782)         |
| 4   |         | ADFIT - Common Plant (283750 from C-DTX)              | 0                    | (1,233,333)          | (1,233,333)            | 0                      | (839,160)            | (839,160)            | 0                    | (394,173)            | (394,173)            |
| 1   |         | ADFIT - Lake CDA CDR Fund - Allocated (283324)        | 0                    | 0                    | 0                      | 0                      | 0                    | 0                    | 0                    | 0                    | 0                    |
| 1   |         | ADFIT - CDA IPA Fund Deposit (283325)                 | 0                    | 0                    | 0                      | 0                      | 0                    | 0                    | 0                    | 0                    | 0                    |
| 1   |         | ADFIT - CDA Lake Settlement - Allocated (283382)      | 0                    | (11,642,302)         | (11,642,302)           | 0                      | (7,640,843)          | (7,640,843)          | 0                    | (4,001,459)          | (4,001,459)          |
| 1   |         | ADFIT - CDA Settlement Costs (283333)                 | 0                    | 385,811              | 385,811                | 0                      | 253,208              | 253,208              | 0                    | 132,603              | 132,603              |
| 12  |         | ADFIT - Electric portion of Bond Redemptions (283850) | 0                    | (3,130,936)          | (3,130,936)            | 0                      | (2,064,101)          | (2,064,101)          | 0                    | (1,066,835)          | (1,066,835)          |
| <b>TOTAL ACCUMULATED DFIT</b>                 |         |   | <b>0</b>             | <b>(529,798,808)</b> | <b>(529,798,808)</b>   | <b>0</b>               | <b>(350,274,770)</b> | <b>(350,274,770)</b> | <b>0</b>             | <b>(179,524,038)</b> | <b>(179,524,038)</b> |
| <b>NET ELECTRIC UTILITY PLANT</b>             |         |   | <b>1,080,233,681</b> | <b>995,176,597</b>   | <b>2,075,410,278</b>   | <b>710,316,802</b>     | <b>656,916,877</b>   | <b>1,367,233,679</b> | <b>369,916,879</b>   | <b>338,259,720</b>   | <b>708,176,599</b>   |

**ALLOCATION RATIOS:**

|       |    |  |          |         |         |
|-------|----|--|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio          | 100.000% | 65.630% | 34.370% |
| E-ALL | 3  | Direct Distribution Operating Expense  | 100.000% | 67.908% | 32.092% |
| E-ALL | 4  | Jurisdictional 4-Factor Ratio          | 100.000% | 68.040% | 31.960% |
| E-ALL | 12 | Net Electric Plant (before DFIT) - AMA | 100.000% | 65.926% | 34.074% |
| E-ALL | 99 | Not Allocated                          | 0.000%   | 0.000%  | 0.000%  |

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Twelve Months Ended November 30, 2016  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

|           |  | ***** SYSTEM ***** |               |               | ***** WASHINGTON ***** |             |               | ***** IDAHO ***** |             |             |
|-----------|--|--------------------|---------------|---------------|------------------------|-------------|---------------|-------------------|-------------|-------------|
| Ref/Basis | Description (Accounts)                               | Direct             | Allocated     | Total         | Direct                 | Allocated   | Total         | Direct            | Allocated   | Total       |
| E-PLT     | NET ELECTRIC PLANT IN SERVICE                        | #####              | 995,176,597   | 2,075,410,278 | 710,316,802            | 656,916,877 | 1,367,233,679 | 369,916,879       | 338,259,720 | 708,176,599 |
|           | OTHER ADJUSTMENTS                                    |                    |               |               |                        |             |               |                   |             |             |
| 4         | Gain on Sale of General Office Bldg (253850)         | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 4         | ADFIT - Gain on Sale of General Office Bldg (190850) | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Colstrip 3 AFUDC Reallocation                        | 0                  | 0             | 0             | (543,585)              | 0           | (543,585)     | 543,585           | 0           | 543,585     |
| 99        | Colstrip Common AFUDC (186100)                       | 3,466,641          | 0             | 3,466,641     | 1,110,999              | 0           | 1,110,999     | 2,355,642         | 0           | 2,355,642   |
| 99        | Colstrip Disallowed AFUDC (111100)                   | (2,913,629)        | 0             | (2,913,629)   | (933,768)              | 0           | (933,768)     | (1,979,861)       | 0           | (1,979,861) |
| 99        | Kettle Falls Disallowed Plant (101030)               | (8,257,170)        | 0             | (8,257,170)   | (5,247,725)            | 0           | (5,247,725)   | (3,009,445)       | 0           | (3,009,445) |
| 99        | Kettle Falls Disallowed Accumulated Depr (108030)    | 7,669,154          | 0             | 7,669,154     | 4,898,791              | 0           | 4,898,791     | 2,770,363         | 0           | 2,770,363   |
| 99        | ADFIT - Kettle Falls Disallowed (190420)             | 140,070            | 0             | 140,070       | 140,070                | 0           | 140,070       | 0                 | 0           | 0           |
| 99        | Boulder Park Disallowed Plant (101050)               | (2,600,000)        | 0             | (2,600,000)   | 0                      | 0           | 0             | (2,600,000)       | 0           | (2,600,000) |
| 99        | Boulder Park Disallowed Accumulated Depr (108050)    | 1,477,197          | 0             | 1,477,197     | 0                      | 0           | 0             | 1,477,197         | 0           | 1,477,197   |
| 99        | ADFIT - Boulder Park Disallowed (190040)             | 392,981            | 0             | 392,981       | 0                      | 0           | 0             | 392,981           | 0           | 392,981     |
| 99        | Investment in WNP3 Exchange Power (124900, 12493)    | 7,962,207          | 0             | 7,962,207     | 7,962,207              | 0           | 7,962,207     | 0                 | 0           | 0           |
| 99        | ADFIT - WNP3 Exchange Power (283120)                 | (1,430,975)        | 0             | (1,430,975)   | (1,430,975)            | 0           | (1,430,975)   | 0                 | 0           | 0           |
| 99        | CDA Lake Settlement - WA (182382)                    | 684,532            | 0             | 684,532       | 684,532                | 0           | 684,532       | 0                 | 0           | 0           |
| 99        | CDA Lake Settlement - ID (186382)                    | 134,225            | 0             | 134,225       | 0                      | 0           | 0             | 134,225           | 0           | 134,225     |
| 99        | ADFIT - CDA Lake Settlement - Direct (283382)        | (286,566)          | 0             | (286,566)     | (239,587)              | 0           | (239,587)     | (46,979)          | 0           | (46,979)    |
| 99        | CDA CDR Fund - Direct (182324)                       | 49,793             | 0             | 49,793        | 49,793                 | 0           | 49,793        | 0                 | 0           | 0           |
| 99        | ADFIT - CDA CDR Fund - Direct (283324)               | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Spokane River Relicensing (182322)                   | 353,347            | 0             | 353,347       | 328,228                | 0           | 328,228       | 25,119            | 0           | 25,119      |
| 99        | ADFIT - Spokane River Relicensing (283322)           | (123,647)          | 0             | (123,647)     | (114,861)              | 0           | (114,861)     | (8,786)           | 0           | (8,786)     |
| 99        | Spokane River PM&Es (182323)                         | 325,404            | 0             | 325,404       | 208,422                | 0           | 208,422       | 116,982           | 0           | 116,982     |
| 99        | ADFIT - Spokane River PM&Es (283323)                 | (113,916)          | 0             | (113,916)     | (72,972)               | 0           | (72,972)      | (40,944)          | 0           | (40,944)    |
| 99        | Montana Riverbed Settlement (186360)                 | 519,912            | 0             | 519,912       | 394,674                | 0           | 394,674       | 125,238           | 0           | 125,238     |
| 99        | ADFIT - Montana Riverbed Settlement (283365)         | (182,350)          | 0             | (182,350)     | (138,517)              | 0           | (138,517)     | (43,833)          | 0           | (43,833)    |
| 99        | Lancaster Generation (182312)                        | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | ADFIT - Lancaster Generation (283312)                | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Weatherization Loans - Sandpoint (124350)            | 59,355             | 0             | 59,355        | 0                      | 0           | 0             | 59,355            | 0           | 59,355      |
| 4         | Customer Advances (252000)                           | (2,140,005)        | (257)         | (2,140,262)   | (582,610)              | (175)       | (582,785)     | (1,557,395)       | (82)        | (1,557,477) |
| 99        | Customer Deposits (235199)                           | (1,701,530)        | 0             | (1,701,530)   | (1,701,530)            | 0           | (1,701,530)   | 0                 | 0           | 0           |
| C-WKC     | Working Capital                                      | 64,018,743         | 29,945,006    | 93,963,749    | 64,018,743             | 0           | 64,018,743    | 0                 | 29,945,006  | 29,945,006  |
| 99        | DSM Programs (186710)                                | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
|           | TOTAL OTHER ADJUSTMENTS                              | 67,503,773         | 29,944,749    | 97,448,522    | 68,790,329             | (175)       | 68,790,154    | (1,286,556)       | 29,944,924  | 28,658,368  |
|           | NET RATE BASE  | #####              | 1,025,121,346 | 2,172,858,800 | 779,107,131            | 656,916,702 | 1,436,023,833 | 368,630,323       | 368,204,644 | 736,834,967 |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 4  | Jurisdictional 4-Factor Ratio | 100.000% | 68.040% | 31.960% |
| E-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |



|   |                   |
|---|-------------------|
| RESULTS OF OPERATIONS                     | Report ID:        |
| <b>ELECTRIC DEPRECIATION EXPENSE</b>      | <b>E-DEPX-12A</b> |
| For Twelve Months Ended November 30, 2016 |                   |
| Average of Monthly Averages Basis         |                   |

AVISTA UTILITIES

|   |                                |         |         |         |   |                                    |         |         |
|---|--------------------------------|---------|---------|---------|---|------------------------------------|---------|---------|
| 7 | Elec/Gas North/Oregon 4-Factor | 71.326% | 19.958% | 8.716%  | 1 | Production/Transmission Ratio      | 65.630% | 34.370% |
| 8 | Gas North/Oregon 4-Factor      | 0.000%  | 69.634% | 30.366% | 3 | Direct Distribution Operating Expe | 67.908% | 32.092% |
| 9 | Elec/Gas North 4-Factor        | 78.482% | 21.518% | 0.000%  | 4 | Jurisdictional 4-Factor Ratio      | 68.040% | 31.960% |

RESULTS OF OPERATIONS  
**ELECTRIC AMORTIZATION EXPENSE**  
 For Twelve Months Ended November 30, 2016  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

| Ref/Basis   | System                       | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** |                  |                  | ***** WASHINGTON ***** |                   |                | ***** IDAHO ***** |                   |                |                  |
|---|------------------------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|------------------|------------------|------------------------|-------------------|----------------|-------------------|-------------------|----------------|------------------|
|   |                              |                                   |                                    |                                    | Direct               | Allocated        | Total            | Direct                 | Allocated         | Total          | Direct            | Allocated         | Total          |                  |
| <b>Production/Transmission</b>                        |                              |                                   |                                    |                                    |                      |                  |                  |                        |                   |                |                   |                   |                |                  |
| 1   | Franchises (302000)          | ED-AN                             | 918,400                            | 918,400                            |                      | 918,400          | 918,400          |                        | 602,746           | 602,746        |                   | 315,654           | 315,654        |                  |
| 1   | Misc Intangible Plt (303000) | ED-AN                             | 240,032                            | 240,032                            |                      | 240,032          | 240,032          |                        | 157,533           | 157,533        |                   | 82,499            | 82,499         |                  |
| <b>Total Production/Transmission</b>                  |                              |                                   | <b>1,158,432</b>                   | <b>1,158,432</b>                   |                      | <b>1,158,432</b> | <b>1,158,432</b> |                        | <b>760,279</b>    | <b>760,279</b> |                   | <b>398,153</b>    | <b>398,153</b> |                  |
| <b>Distribution</b>                                   |                              |                                   |                                    |                                    |                      |                  |                  |                        |                   |                |                   |                   |                |                  |
|   | Franchises (302000)          | ED-WA                             | 24,153                             | 24,153                             |                      | 24,153           | 24,153           | 24,153                 |                   | 24,153         |                   |                   |                |                  |
|   | Misc Intangible Plt (303000) | ED-WA                             | 3,259                              | 3,259                              |                      | 3,259            | 3,259            | 3,259                  |                   | 3,259          |                   |                   |                |                  |
| <b>Total Distribution</b>                             |                              |                                   | <b>27,412</b>                      | <b>27,412</b>                      |                      | <b>27,412</b>    | <b>27,412</b>    | <b>27,412</b>          |                   | <b>27,412</b>  |                   |                   |                |                  |
| <b>General Plant - 303000</b>                         |                              |                                   |                                    |                                    |                      |                  |                  |                        |                   |                |                   |                   |                |                  |
| 7,4   |                              | CD-AA                             | 598,885                            | 427,160                            | 119,526              | 52,199           | 427,160          | 427,160                | 290,640           | 290,640        |                   | 136,520           | 136,520        |                  |
| 9,1   |                              | CD-AN                             | 9,729                              | 7,635                              | 2,094                |                  | 7,635            | 7,635                  | 5,011             | 5,011          |                   | 2,624             | 2,624          |                  |
|   |                              | GD-ID                             | 14,942                             |                                    | 14,942               |                  |                  |                        |                   |                |                   |                   |                |                  |
|   |                              | GD-WA                             | 24,862                             |                                    | 24,862               |                  |                  |                        |                   |                |                   |                   |                |                  |
|   |                              | GD-OR                             | 8,068                              |                                    |                      | 8,068            |                  |                        |                   |                |                   |                   |                |                  |
| <b>Total General Plant - 303000</b>                   |                              |                                   | <b>656,486</b>                     | <b>434,795</b>                     | <b>161,424</b>       | <b>60,267</b>    | <b>434,795</b>   | <b>434,795</b>         | <b>295,651</b>    | <b>295,651</b> |                   | <b>139,144</b>    | <b>139,144</b> |                  |
| <b>Miscellaneous IT Intangible Plant - 3031XX</b>     |                              |                                   |                                    |                                    |                      |                  |                  |                        |                   |                |                   |                   |                |                  |
| 7,4   |                              | CD-AA                             | 19,741,353                         | 14,080,717                         | 3,939,980            | 1,720,656        | 14,080,717       | 14,080,717             | 9,580,520         | 9,580,520      |                   | 4,500,197         | 4,500,197      |                  |
| 9,4   |                              | CD-AN                             | 9,161                              | 7,190                              | 1,971                |                  | 7,190            | 7,190                  | 4,892             | 4,892          |                   | 2,298             | 2,298          |                  |
| 9,4   |                              | CD-ID                             | 18,602                             | 14,599                             | 4,003                |                  | 14,599           | 14,599                 |                   |                | 14,599            |                   | 14,599         |                  |
| 4   |                              | ED-AN                             | 634,813                            | 634,813                            |                      |                  | 634,813          | 634,813                | 431,927           | 431,927        |                   | 202,886           | 202,886        |                  |
|   |                              | ED-ID                             | 4,747                              | 4,747                              |                      |                  | 4,747            | 4,747                  |                   |                | 4,747             |                   | 4,747          |                  |
|   |                              | ED-WA                             | 911,050                            | 911,050                            |                      |                  | 911,050          | 911,050                | 911,050           | 911,050        |                   |                   |                |                  |
| 8   |                              | GD-AA                             | 317,961                            |                                    | 221,409              | 96,552           |                  |                        |                   |                |                   |                   |                |                  |
|   |                              | GD-AN                             | 0                                  |                                    | 0                    |                  |                  |                        |                   |                |                   |                   |                |                  |
|   |                              | GD-OR                             | 0                                  |                                    |                      | 0                |                  |                        |                   |                |                   |                   |                |                  |
| <b>Total Miscellaneous IT Intangible Plt - 3031XX</b> |                              |                                   | <b>21,637,687</b>                  | <b>15,653,116</b>                  | <b>4,167,363</b>     | <b>1,817,208</b> | <b>930,396</b>   | <b>14,722,720</b>      | <b>15,653,116</b> | <b>911,050</b> | <b>10,017,339</b> | <b>10,928,389</b> | <b>19,346</b>  | <b>4,705,381</b> |
| <b>Gas Underground Storage</b>                        |                              |                                   |                                    |                                    |                      |                  |                  |                        |                   |                |                   |                   |                |                  |
|   |                              | GD-AN                             | 228                                |                                    | 228                  |                  |                  |                        |                   |                |                   |                   |                |                  |
| <b>Total Gas Underground Storage</b>                  |                              |                                   | <b>228</b>                         |                                    | <b>228</b>           |                  |                  |                        |                   |                |                   |                   |                |                  |
| <b>General Plant - 390200, 396200</b>                 |                              |                                   |                                    |                                    |                      |                  |                  |                        |                   |                |                   |                   |                |                  |
| 7,4   |                              | CD-AA                             | 22,197                             | 15,832                             | 4,430                | 1,935            | 15,832           | 15,832                 | 10,772            | 10,772         |                   | 5,060             | 5,060          |                  |
| 4   |                              | ED-AN                             | 43,980                             | 43,980                             |                      |                  | 43,980           | 43,980                 | 29,924            | 29,924         |                   | 14,056            | 14,056         |                  |
|   |                              | GD-OR                             | 0                                  |                                    |                      | 0                |                  |                        |                   |                |                   |                   |                |                  |
| <b>Total General Plant - 390200, 396200</b>           |                              |                                   | <b>66,177</b>                      | <b>59,812</b>                      | <b>4,430</b>         | <b>1,935</b>     | <b>59,812</b>    | <b>59,812</b>          | <b>40,696</b>     | <b>40,696</b>  |                   | <b>19,116</b>     | <b>19,116</b>  |                  |
| <b>Total Amortization Expense</b>                     |                              |                                   | <b>23,546,422</b>                  | <b>17,333,567</b>                  | <b>4,333,445</b>     | <b>1,879,410</b> | <b>957,808</b>   | <b>16,375,759</b>      | <b>17,333,567</b> | <b>938,462</b> | <b>11,113,965</b> | <b>12,052,427</b> | <b>19,346</b>  | <b>5,261,794</b> |

**Allocation Ratios:**

| Service -                        | Electric | Gas-North | Gas-South | Jurisdiction -                  | Washington | Idaho   |
|----------------------------------|----------|-----------|-----------|---------------------------------|------------|---------|
| 7 Elec/Gas North/Oregon 4-Factor | 71.326%  | 19.958%   | 8.716%    | 1 Production/Transmission Rat   | 65.630%    | 34.370% |
| 8 Gas North/Oregon 4-Factor      | 0.000%   | 69.634%   | 30.366%   | 4 Jurisdictional 4-Factor Ratio | 68.040%    | 31.960% |
| 9 Elec/Gas North 4-Factor        | 78.482%  | 21.518%   | 0.000%    |                                 |            |         |

|   |                   |
|---|-------------------|
| <b>RESULTS OF OPERATIONS</b>              | Report ID:        |
| <b>ELECTRIC ACCUMULATED DEPRECIATION</b>  | <b>E-ADEP-12A</b> |
| For Twelve Months Ended November 30, 2016 |                   |
| Average of Monthly Averages Basis         |                   |

AVISTA UTILITIES

| Ref/Basis                          | System Total  | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** |                      |                      | ***** WASHINGTON ***** |                      |                      | ***** IDAHO *****    |                      |                      |                      |
|------------------------------------|---------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                    |               |                                   |                                    |                                    | Direct               | Allocated            | Total                | Direct                 | Allocated            | Total                | Direct               | Allocated            | Total                |                      |
| <b>Electric Production</b>         |               |                                   |                                    |                                    |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| 1                                  | Steam (ED-AN) | (292,300,271)                     | (292,300,271)                      |                                    |                      | (292,300,271)        | (292,300,271)        |                        | (191,836,668)        | (191,836,668)        |                      | (100,463,603)        | (100,463,603)        |                      |
| 1                                  | Hydro (ED-AN) | (137,124,952)                     | (137,124,952)                      |                                    |                      | (137,124,952)        | (137,124,952)        |                        | (89,995,106)         | (89,995,106)         |                      | (47,129,846)         | (47,129,846)         |                      |
| 1                                  | Other (ED-AN) | (105,842,916)                     | (105,842,916)                      |                                    |                      | (105,842,916)        | (105,842,916)        |                        | (69,464,706)         | (69,464,706)         |                      | (36,378,210)         | (36,378,210)         |                      |
| <b>Total Electric Production</b>   |               | <b>(535,268,139)</b>              | <b>(535,268,139)</b>               |                                    |                      | <b>(535,268,139)</b> | <b>(535,268,139)</b> |                        | <b>(351,296,480)</b> | <b>(351,296,480)</b> |                      | <b>(183,971,659)</b> | <b>(183,971,659)</b> |                      |
| <b>Electric Transmission</b>       |               |                                   |                                    |                                    |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| 1                                  | ED-AN         | (205,769,029)                     | (205,769,029)                      |                                    |                      | (205,769,029)        | (205,769,029)        |                        | (135,046,214)        | (135,046,214)        |                      | (70,722,815)         | (70,722,815)         |                      |
| <b>Total Electric Transmissic</b>  |               | <b>(205,769,029)</b>              | <b>(205,769,029)</b>               |                                    |                      | <b>(205,769,029)</b> | <b>(205,769,029)</b> |                        | <b>(135,046,214)</b> | <b>(135,046,214)</b> |                      | <b>(70,722,815)</b>  | <b>(70,722,815)</b>  |                      |
| <b>Electric Distribution</b>       |               |                                   |                                    |                                    |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| 3                                  | ED-AN         | (50,745)                          | (50,745)                           |                                    |                      |                      | (50,745)             |                        | (34,460)             | (34,460)             |                      | (16,285)             | (16,285)             |                      |
|                                    | ED-ID         | (182,944,852)                     | (182,944,852)                      |                                    |                      | (182,944,852)        | (182,944,852)        |                        |                      |                      | (182,944,852)        |                      | (182,944,852)        |                      |
|                                    | ED-WA         | (293,552,155)                     | (293,552,155)                      |                                    |                      | (293,552,155)        | (293,552,155)        | (293,552,155)          |                      | (293,552,155)        |                      |                      |                      |                      |
| <b>Total Electric Distribution</b> |               | <b>(476,547,752)</b>              | <b>(476,547,752)</b>               |                                    |                      | <b>(476,497,007)</b> | <b>(50,745)</b>      | <b>(476,547,752)</b>   | <b>(293,552,155)</b> | <b>(34,460)</b>      | <b>(293,586,615)</b> | <b>(182,944,852)</b> | <b>(16,285)</b>      | <b>(182,961,137)</b> |
| <b>Gas Underground Storage</b>     |               |                                   |                                    |                                    |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                    | GD-AN         | (14,345,147)                      |                                    | (14,345,147)                       |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                    | GD-OR         | (800,152)                         |                                    |                                    |                      |                      | (800,152)            |                        |                      |                      |                      |                      |                      |                      |
| <b>Total Gas Underground S</b>     |               | <b>(15,145,299)</b>               |                                    | <b>(14,345,147)</b>                |                      |                      | <b>(800,152)</b>     |                        |                      |                      |                      |                      |                      |                      |
| <b>Gas Distribution</b>            |               |                                   |                                    |                                    |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                    | GD-AN         | (1,600,064)                       |                                    | (1,600,064)                        |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                    | GD-ID         | (65,541,018)                      |                                    | (65,541,018)                       |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                    | GD-WA         | (127,383,355)                     |                                    | (127,383,355)                      |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                    | GD-OR         | (99,762,694)                      |                                    |                                    |                      |                      | (99,762,694)         |                        |                      |                      |                      |                      |                      |                      |
| <b>Total Gas Distribution</b>      |               | <b>(294,287,131)</b>              |                                    | <b>(194,524,437)</b>               |                      |                      | <b>(99,762,694)</b>  |                        |                      |                      |                      |                      |                      |                      |
| <b>General Plant</b>               |               |                                   |                                    |                                    |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| 4                                  | ED-AN         | (42,891,006)                      | (42,891,006)                       |                                    |                      | (42,891,006)         | (42,891,006)         |                        | (29,183,040)         | (29,183,040)         |                      | (13,707,966)         | (13,707,966)         |                      |
|                                    | ED-ID         | (8,385,986)                       | (8,385,986)                        |                                    |                      | (8,385,986)          | (8,385,986)          |                        |                      |                      | (8,385,986)          |                      | (8,385,986)          |                      |
|                                    | ED-WA         | (18,746,610)                      | (18,746,610)                       |                                    |                      | (18,746,610)         | (18,746,610)         | (18,746,610)           |                      |                      |                      |                      |                      |                      |
| 7,4                                | CD-AA         | (47,129,532)                      | (33,615,610)                       | (9,406,112)                        | (4,107,810)          |                      | (33,615,610)         | (33,615,610)           |                      | (22,872,061)         | (22,872,061)         | (10,743,549)         | (10,743,549)         |                      |
| 9,4                                | CD-AN         | (11,163,542)                      | (8,761,483)                        | (2,402,059)                        |                      |                      | (8,761,483)          | (8,761,483)            |                      | (5,961,313)          | (5,961,313)          | (2,800,170)          | (2,800,170)          |                      |
| 9                                  | CD-ID         | (5,609,809)                       | (4,402,746)                        | (1,207,063)                        |                      | (4,402,746)          | (4,402,746)          |                        |                      |                      | (4,402,746)          |                      | (4,402,746)          |                      |
| 9                                  | CD-WA         | (3,057,272)                       | (2,399,439)                        | (657,833)                          |                      | (2,399,439)          | (2,399,439)          | (2,399,439)            |                      |                      | (2,399,439)          |                      |                      |                      |
| 8                                  | GD-AA         | (2,005,471)                       |                                    | (1,396,490)                        | (608,981)            |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                    | GD-AN         | (2,292,313)                       |                                    | (2,292,313)                        |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                    | GD-ID         | (1,464,010)                       |                                    | (1,464,010)                        |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                    | GD-WA         | (5,333,141)                       |                                    | (5,333,141)                        |                      |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                    | GD-OR         | (4,461,509)                       |                                    |                                    | (4,461,509)          |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| <b>Total General Plant</b>         |               | <b>(152,540,201)</b>              | <b>(119,202,880)</b>               | <b>(24,159,021)</b>                | <b>(9,178,300)</b>   | <b>(33,934,781)</b>  | <b>(85,268,099)</b>  | <b>(119,202,880)</b>   | <b>(21,146,049)</b>  | <b>(58,016,414)</b>  | <b>(79,162,463)</b>  | <b>(12,788,732)</b>  | <b>(27,251,685)</b>  | <b>(40,040,417)</b>  |
| <b>Total Accumulated Depr</b>      |               | <b>(1,679,557,551)</b>            | <b>(1,336,787,800)</b>             | <b>(233,028,605)</b>               | <b>(109,741,146)</b> | <b>(510,431,788)</b> | <b>(826,356,012)</b> | <b>(1,336,787,800)</b> | <b>(314,698,204)</b> | <b>(544,393,568)</b> | <b>(859,091,772)</b> | <b>(195,733,584)</b> | <b>(281,962,444)</b> | <b>(477,696,028)</b> |

| <b>Allocation Ratios:</b> |                                |          |           |           |                |                                       |            |  |         |  |  |  |  |
|---------------------------|--------------------------------|----------|-----------|-----------|----------------|---------------------------------------|------------|--|---------|--|--|--|--|
| Service -                 |                                | Electric | Gas-North | Gas-South | Jurisdiction - |                                       | Washington |  | Idaho   |  |  |  |  |
| 7                         | Elec/Gas North/Oregon 4-Factor | 71.326%  | 19.958%   | 8.716%    | 1              | Production/Transmission Ratio         | 65.630%    |  | 34.370% |  |  |  |  |
| 8                         | Gas North/Oregon 4-Factor      | 0.000%   | 69.634%   | 30.366%   | 3              | Direct Distribution Operating Expense | 67.908%    |  | 32.092% |  |  |  |  |
| 9                         | Elec/Gas North 4-Factor        | 78.482%  | 21.518%   | 0.000%    | 4              | Jurisdictional 4-Factor Ratio         | 68.040%    |  | 31.960% |  |  |  |  |

|   |                    |
|---|--------------------|
| RESULTS OF OPERATIONS                     | Report ID:         |
| <b>ELECTRIC ACCUMULATED AMORTIZATION</b>  | <b>E-AAAMT-12A</b> |
| For Twelve Months Ended November 30, 2016 |                    |
| Average of Monthly Averages Basis         |                    |

AVISTA UTILITIES

| Ref/Basis  | System                          | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** |                     |                     | ***** WASHINGTON ***** |                    |                     | ***** IDAHO *****   |                     |                     |
|--|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|---------------------|---------------------|------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
|  |                                 |                                   |                                    |                                    | Direct               | Allocated           | Total               | Direct                 | Allocated          | Total               | Direct              | Allocated           | Total               |
| <b>Production/Transmission</b>                   |                                 |                                   |                                    |                                    |                      |                     |                     |                        |                    |                     |                     |                     |                     |
| 1  | Franchises (302000) ED-AN       | (9,605,621)                       | (9,605,621)                        |                                    |                      | (9,605,621)         | (9,605,621)         |                        | (6,304,169)        | (6,304,169)         |                     | (3,301,452)         | (3,301,452)         |
| 1  | Misc Intangible Plt (3030 ED-AN | (1,233,046)                       | (1,233,046)                        |                                    |                      | (1,233,046)         | (1,233,046)         |                        | (809,248)          | (809,248)           |                     | (423,798)           | (423,798)           |
| <b>Total Production/Transmission</b>             |                                 | <b>(10,838,667)</b>               | <b>(10,838,667)</b>                |                                    |                      | <b>(10,838,667)</b> | <b>(10,838,667)</b> |                        | <b>(7,113,417)</b> | <b>(7,113,417)</b>  |                     | <b>(3,725,250)</b>  | <b>(3,725,250)</b>  |
| <b>Distribution</b>                              |                                 |                                   |                                    |                                    |                      |                     |                     |                        |                    |                     |                     |                     |                     |
|  | Franchises (302000) ED-WA       | (155,299)                         | (155,299)                          |                                    |                      | (155,299)           | (155,299)           | (155,299)              |                    | (155,299)           |                     |                     |                     |
|  | Misc Intangible Plt (3030 ED-WA | (32,090)                          | (32,090)                           |                                    |                      | (32,090)            | (32,090)            | (32,090)               |                    | (32,090)            |                     |                     |                     |
| <b>Total Distribution</b>                        |                                 | <b>(187,389)</b>                  | <b>(187,389)</b>                   |                                    |                      | <b>(187,389)</b>    | <b>(187,389)</b>    | <b>(187,389)</b>       |                    | <b>(187,389)</b>    |                     |                     |                     |
| <b>General Plant - 303000</b>                    |                                 |                                   |                                    |                                    |                      |                     |                     |                        |                    |                     |                     |                     |                     |
| 7,4  | CD-AA                           | (1,560,879)                       | (1,113,313)                        | (311,520)                          | (136,046)            |                     | (1,113,313)         | (1,113,313)            |                    | (757,498)           | (757,498)           | (355,815)           | (355,815)           |
| 9,1  | CD-AN                           | (81,364)                          | (63,857)                           | (17,507)                           |                      |                     | (63,857)            | (63,857)               |                    | (41,909)            | (41,909)            | (21,948)            | (21,948)            |
|  | GD-ID                           | (62,731)                          |                                    | (62,731)                           |                      |                     |                     |                        |                    |                     |                     |                     |                     |
|  | GD-WA                           | (151,925)                         |                                    | (151,925)                          |                      |                     |                     |                        |                    |                     |                     |                     |                     |
|  | GD-OR                           | (78,218)                          |                                    |                                    | (78,218)             |                     |                     |                        |                    |                     |                     |                     |                     |
| <b>Total General Plant - 303000</b>              |                                 | <b>(1,935,117)</b>                | <b>(1,177,170)</b>                 | <b>(543,683)</b>                   | <b>(214,264)</b>     |                     | <b>(1,177,170)</b>  | <b>(1,177,170)</b>     |                    | <b>(799,407)</b>    | <b>(799,407)</b>    | <b>(377,763)</b>    | <b>(377,763)</b>    |
| <b>Miscellaneous IT Intangible Plant -3031XX</b> |                                 |                                   |                                    |                                    |                      |                     |                     |                        |                    |                     |                     |                     |                     |
| 7,4  | CD-AA                           | (38,843,133)                      | (27,705,253)                       | (7,752,312)                        | (3,385,568)          |                     | (27,705,253)        | (27,705,253)           |                    | (18,850,654)        | (18,850,654)        | (8,854,599)         | (8,854,599)         |
| 9,4  | CD-AN                           | (29,243)                          | (22,951)                           | (6,292)                            |                      |                     | (22,951)            | (22,951)               |                    | (15,616)            | (15,616)            | (7,335)             | (7,335)             |
| 9  | CD-ID                           | (42,109)                          | (33,048)                           | (9,061)                            |                      | (33,048)            | (33,048)            | (33,048)               |                    |                     |                     | (33,048)            | (33,048)            |
| 4  | ED-AN                           | (992,854)                         | (992,854)                          |                                    |                      |                     | (992,854)           | (992,854)              |                    | (675,538)           | (675,538)           | (317,316)           | (317,316)           |
|  | ED-ID                           | (19,964)                          | (19,964)                           |                                    |                      | (19,964)            | (19,964)            |                        |                    |                     | (19,964)            | (19,964)            | (19,964)            |
|  | ED-WA                           | (2,689,534)                       | (2,689,534)                        |                                    |                      | (2,689,534)         | (2,689,534)         | (2,689,534)            |                    |                     |                     |                     |                     |
| 8  | GD-AA                           | (1,027,633)                       |                                    | (715,582)                          | (312,051)            |                     |                     |                        |                    |                     |                     |                     |                     |
|  | GD-AN                           | (480)                             |                                    | (480)                              |                      |                     |                     |                        |                    |                     |                     |                     |                     |
|  | GD-OR                           | (51)                              |                                    |                                    | (51)                 |                     |                     |                        |                    |                     |                     |                     |                     |
| <b>Total Misc IT Intangible Plant - 3031XX</b>   |                                 | <b>(43,645,001)</b>               | <b>(31,463,604)</b>                | <b>(8,483,727)</b>                 | <b>(3,697,670)</b>   |                     | <b>(28,721,058)</b> | <b>(28,721,058)</b>    |                    | <b>(19,541,808)</b> | <b>(19,541,808)</b> | <b>(9,179,250)</b>  | <b>(9,232,262)</b>  |
| <b>Gas Underground Storage</b>                   |                                 |                                   |                                    |                                    |                      |                     |                     |                        |                    |                     |                     |                     |                     |
|  | GD-AN                           | (240,181)                         |                                    | (240,181)                          |                      |                     |                     |                        |                    |                     |                     |                     |                     |
| <b>Total Gas Underground Storage</b>             |                                 | <b>(240,181)</b>                  |                                    | <b>(240,181)</b>                   |                      |                     |                     |                        |                    |                     |                     |                     |                     |
| <b>General Plant - 390200, 396200</b>            |                                 |                                   |                                    |                                    |                      |                     |                     |                        |                    |                     |                     |                     |                     |
| 7,4  | CD-AA                           | (254,625)                         | (181,614)                          | (50,818)                           | (22,193)             |                     | (181,614)           | (181,614)              |                    | (123,570)           | (123,570)           | (58,044)            | (58,044)            |
| 9  | CD-ID                           | (4,537)                           | (3,561)                            | (976)                              |                      | (3,561)             | (3,561)             |                        |                    |                     | (3,561)             | (3,561)             | (3,561)             |
| 9  | CD-WA                           | (7,677)                           | (6,025)                            | (1,652)                            |                      | (6,025)             | (6,025)             | (6,025)                |                    |                     |                     |                     |                     |
| 4  | ED-AN                           | (88,002)                          | (88,002)                           |                                    |                      |                     | (88,002)            | (88,002)               |                    | (59,877)            | (59,877)            | (28,125)            | (28,125)            |
|  | ED-WA                           | (106,067)                         | (106,067)                          |                                    |                      | (106,067)           | (106,067)           | (106,067)              |                    |                     |                     |                     |                     |
|  | GD-WA                           | (1,475)                           |                                    | (1,475)                            |                      |                     |                     |                        |                    |                     |                     |                     |                     |
|  | GD-OR                           | 0                                 |                                    |                                    | 0                    |                     |                     |                        |                    |                     |                     |                     |                     |
| <b>Total General Plant - 390200, 396200</b>      |                                 | <b>(462,383)</b>                  | <b>(385,269)</b>                   | <b>(54,921)</b>                    | <b>(22,193)</b>      |                     | <b>(269,616)</b>    | <b>(269,616)</b>       |                    | <b>(112,092)</b>    | <b>(112,092)</b>    | <b>(86,169)</b>     | <b>(89,730)</b>     |
| <b>Total Accumulated Amortization</b>            |                                 | <b>(57,308,738)</b>               | <b>(44,052,099)</b>                | <b>(9,322,512)</b>                 | <b>(3,934,127)</b>   |                     | <b>(41,006,511)</b> | <b>(41,006,511)</b>    |                    | <b>(27,638,079)</b> | <b>(27,638,079)</b> | <b>(13,368,432)</b> | <b>(13,425,005)</b> |

Allocation Ratios:

| Service -                        | Electric | Gas-North | Gas-South | Jurisdiction -                  | Washington | Idaho   |
|----------------------------------|----------|-----------|-----------|---------------------------------|------------|---------|
| 7 Elec/Gas North/Oregon 4-Factor | 71.326%  | 19.958%   | 8.716%    | 1 Production/Transmission Ratio | 65.630%    | 34.370% |
| 8 Gas North/Oregon 4-Factor      | 0.000%   | 69.634%   | 30.366%   | 4 Jurisdictional 4-Factor Ratio | 68.040%    | 31.960% |
| 9 Elec/Gas North 4-Factor        | 78.482%  | 21.518%   | 0.000%    |                                 |            |         |



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

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account Description                 | Total              | ***** ELECTRIC ***** |                  |                   |                   | ***** GAS NORTH ***** |                  |                   |                   | ***** OREGON GAS ***** |                  |                   |
|-----------|-------------------------------------|--------------------|----------------------|------------------|-------------------|-------------------|-----------------------|------------------|-------------------|-------------------|------------------------|------------------|-------------------|
|           |                                     |                    | Direct-WA            | Direct-ID        | Allocated         | Total             | Direct-WA             | Direct-ID        | Allocated         | Total             | Direct-OR              | Allocated        | Total             |
|           | 389XXX Land & Land Rights           |                    |                      |                  |                   |                   |                       |                  |                   |                   |                        |                  |                   |
| 99        | ED-WA / ID / AN                     | 398,664            | 13,611               | 362,279          | 22,774            | 398,664           | 0                     | 0                | 0                 | 0                 | 0                      | 0                | 0                 |
| 99        | GD-WA / ID / AN                     | 482,331            | 0                    | 0                | 0                 | 0                 | 482,331               | 0                | 0                 | 482,331           | 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                               | 10,135,570         | 0                    | 0                | 7,229,297         | 7,229,297         | 0                     | 0                | 2,022,857         | 2,022,857         | 0                      | 883,416          | 883,416           |
| 9         | CD-WA / ID / AN                     | 1,615,181          | 690,355              | 343,147          | 234,140           | 1,267,642         | 189,269               | 94,078           | 64,192            | 347,539           | 0                      | 0                | 0                 |
|           | <b>TOTAL ACCOUNT</b>                | <b>13,480,290</b>  | <b>703,966</b>       | <b>705,426</b>   | <b>7,486,211</b>  | <b>8,895,603</b>  | <b>671,600</b>        | <b>94,078</b>    | <b>2,087,049</b>  | <b>2,852,727</b>  | <b>848,544</b>         | <b>883,416</b>   | <b>1,731,960</b>  |
|           | 390XXX Structures & Improvements    |                    |                      |                  |                   |                   |                       |                  |                   |                   |                        |                  |                   |
| 99        | ED-WA / ID / AN                     | 7,654,998          | 1,052,423            | 2,157,137        | 4,445,438         | 7,654,998         | 0                     | 0                | 0                 | 0                 | 0                      | 0                | 0                 |
| 99        | GD-WA / ID / AN                     | 2,238,321          | 0                    | 0                | 0                 | 0                 | 2,238,321             | 0                | 0                 | 2,238,321         | 0                      | 0                | 0                 |
| 99        | GD-OR / AS                          | 3,603,421          | 0                    | 0                | 0                 | 0                 | 0                     | 0                | 0                 | 0                 | 3,603,421              | 0                | 3,603,421         |
| 8         | GD-AA                               | 0                  | 0                    | 0                | 0                 | 0                 | 0                     | 0                | 0                 | 0                 | 0                      | 0                | 0                 |
| 7         | CD-AA                               | 96,334,217         | 0                    | 0                | 68,711,344        | 68,711,344        | 0                     | 0                | 19,226,383        | 19,226,383        | 0                      | 8,396,490        | 8,396,490         |
| 9         | CD-WA / ID / AN                     | 23,799,436         | 5,556,387            | 5,140,811        | 7,981,314         | 18,678,512        | 1,523,346             | 1,409,411        | 2,188,167         | 5,120,924         | 0                      | 0                | 0                 |
|           | <b>TOTAL ACCOUNT</b>                | <b>133,630,393</b> | <b>6,608,810</b>     | <b>7,297,948</b> | <b>81,138,096</b> | <b>95,044,854</b> | <b>3,761,667</b>      | <b>1,409,411</b> | <b>21,414,550</b> | <b>26,585,628</b> | <b>3,603,421</b>       | <b>8,396,490</b> | <b>11,999,911</b> |
|           | 391XXX Office Furniture & Equipment |                    |                      |                  |                   |                   |                       |                  |                   |                   |                        |                  |                   |
| 99        | ED-WA / ID / AN                     | 8,945,522          | 3,082,225            | 9,156            | 5,854,141         | 8,945,522         | 0                     | 0                | 0                 | 0                 | 0                      | 0                | 0                 |
| 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                               | 621,683            | 0                    | 0                | 0                 | 0                 | 0                     | 0                | 432,903           | 432,903           | 0                      | 188,780          | 188,780           |
| 7         | CD-AA                               | 61,755,135         | 0                    | 0                | 44,047,467        | 44,047,467        | 0                     | 0                | 12,325,090        | 12,325,090        | 0                      | 5,382,578        | 5,382,578         |
| 9         | CD-WA / ID / AN                     | 219,719            | 30,266               | 66,785           | 75,391            | 172,442           | 8,298                 | 18,310           | 20,669            | 47,277            | 0                      | 0                | 0                 |
|           | <b>TOTAL ACCOUNT</b>                | <b>71,548,709</b>  | <b>3,112,491</b>     | <b>75,941</b>    | <b>49,976,999</b> | <b>53,165,431</b> | <b>8,298</b>          | <b>18,310</b>    | <b>12,785,312</b> | <b>12,811,920</b> | <b>0</b>               | <b>5,571,358</b> | <b>5,571,358</b>  |
|           | 392XXX Transportation Equipment     |                    |                      |                  |                   |                   |                       |                  |                   |                   |                        |                  |                   |
| 99        | ED-WA / ID / AN                     | 36,114,078         | 17,324,711           | 6,569,865        | 12,219,502        | 36,114,078        | 0                     | 0                | 0                 | 0                 | 0                      | 0                | 0                 |
| 99        | GD-WA / ID / AN                     | 10,831,980         | 0                    | 0                | 0                 | 0                 | 6,969,726             | 2,302,785        | 1,559,469         | 10,831,980        | 0                      | 0                | 0                 |
| 99        | GD-OR / AS                          | 3,814,617          | 0                    | 0                | 0                 | 0                 | 0                     | 0                | 0                 | 0                 | 3,814,617              | 0                | 3,814,617         |
| 8         | GD-AA                               | 0                  | 0                    | 0                | 0                 | 0                 | 0                     | 0                | 0                 | 0                 | 0                      | 0                | 0                 |
| 7         | CD-AA                               | 592,867            | 0                    | 0                | 422,869           | 422,869           | 0                     | 0                | 118,324           | 118,324           | 0                      | 51,674           | 51,674            |
| 9         | CD-WA / ID / AN                     | 5,839,990          | 1,800,202            | 866,372          | 1,916,825         | 4,583,399         | 493,546               | 237,526          | 525,519           | 1,256,591         | 0                      | 0                | 0                 |
|           | <b>TOTAL ACCOUNT</b>                | <b>57,193,532</b>  | <b>19,124,913</b>    | <b>7,436,237</b> | <b>14,559,196</b> | <b>41,120,346</b> | <b>7,463,272</b>      | <b>2,540,311</b> | <b>2,203,312</b>  | <b>12,206,895</b> | <b>3,814,617</b>       | <b>51,674</b>    | <b>3,866,291</b>  |

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

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description                     | Total             | ***** ELECTRIC ***** |                   |                   | ***** GAS NORTH ***** |                  |                  | ***** OREGON GAS ***** |                  |                |                  |                  |
|-----------|---------|---------------------------------|-------------------|----------------------|-------------------|-------------------|-----------------------|------------------|------------------|------------------------|------------------|----------------|------------------|------------------|
|           |         |                                 |                   | Direct-WA            | Direct-ID         | Allocated         | Total                 | Direct-WA        | Direct-ID        | Allocated              | Total            | Direct-OR      | Allocated        | Total            |
|           | 393000  | Stores Equipment                |                   |                      |                   |                   |                       |                  |                  |                        |                  |                |                  |                  |
| 99        |         | ED-WA / ID / AN                 | 400,506           | 10,739               | 14,745            | 375,022           | 400,506               | 0                | 0                | 0                      | 0                | 0              |                  |                  |
| 99        |         | GD-WA / ID / AN                 | 85,730            | 0                    | 0                 | 0                 | 0                     | 85,730           | 0                | 0                      | 85,730           | 0              |                  |                  |
| 99        |         | GD-OR / AS                      | 57,227            | 0                    | 0                 | 0                 | 0                     | 0                | 0                | 0                      | 57,227           | 0              |                  |                  |
| 8         |         | GD-AA                           | 0                 | 0                    | 0                 | 0                 | 0                     | 0                | 0                | 0                      | 0                | 0              |                  |                  |
| 7         |         | CD-AA                           | 0                 | 0                    | 0                 | 0                 | 0                     | 0                | 0                | 0                      | 0                | 0              |                  |                  |
| 9         |         | CD-WA / ID / AN                 | 3,801,118         | 105,819              | 125,197           | 2,752,216         | 2,983,232             | 29,011           | 34,324           | 754,551                | 817,886          | 0              | 0                |                  |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>4,344,581</b>  | <b>116,558</b>       | <b>139,942</b>    | <b>3,127,238</b>  | <b>3,383,738</b>      | <b>114,741</b>   | <b>34,324</b>    | <b>754,551</b>         | <b>903,616</b>   | <b>57,227</b>  | <b>0</b>         | <b>57,227</b>    |
|           | 394000  | Tools, Shop, & Garage Equipment |                   |                      |                   |                   |                       |                  |                  |                        |                  |                |                  |                  |
| 99        |         | ED-WA / ID / AN                 | 3,643,575         | 894,397              | 270,488           | 2,478,690         | 3,643,575             | 0                | 0                | 0                      | 0                | 0              | 0                |                  |
| 99        |         | GD-WA / ID / AN                 | 2,650,290         | 0                    | 0                 | 0                 | 0                     | 1,941,661        | 353,438          | 355,191                | 2,650,290        | 0              | 0                |                  |
| 99        |         | GD-OR / AS                      | 960,700           | 0                    | 0                 | 0                 | 0                     | 0                | 0                | 0                      | 0                | 960,700        | 0                |                  |
| 8         |         | GD-AA                           | 2,911,514         | 0                    | 0                 | 0                 | 0                     | 0                | 0                | 2,027,404              | 2,027,404        | 0              | 884,110          |                  |
| 7         |         | CD-AA                           | 12,086,161        | 0                    | 0                 | 8,620,575         | 8,620,575             | 0                | 0                | 2,412,156              | 2,412,156        | 0              | 1,053,430        | 1,053,430        |
| 9         |         | CD-WA / ID / AN                 | 1,219,550         | 17,506               | 762,928           | 176,705           | 957,139               | 4,800            | 209,165          | 48,446                 | 262,411          | 0              | 0                | 0                |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>23,471,790</b> | <b>911,903</b>       | <b>1,033,416</b>  | <b>11,275,970</b> | <b>13,221,289</b>     | <b>1,946,461</b> | <b>562,603</b>   | <b>4,843,197</b>       | <b>7,352,261</b> | <b>960,700</b> | <b>1,937,540</b> | <b>2,898,240</b> |
|           | 394100  | Electric Charging Stations      |                   |                      |                   |                   |                       |                  |                  |                        |                  |                |                  |                  |
| 99        |         | ED-WA / ID / AN                 | 48,908            | 0                    | 0                 | 48,908            | 48,908                | 0                | 0                | 0                      | 0                | 0              | 0                |                  |
| 99        |         | GD-WA / ID / AN                 | 0                 | 0                    | 0                 | 0                 | 0                     | 0                | 0                | 0                      | 0                | 0              | 0                |                  |
| 99        |         | GD-OR / AS                      | 0                 | 0                    | 0                 | 0                 | 0                     | 0                | 0                | 0                      | 0                | 0              | 0                |                  |
| 8         |         | GD-AA                           | 0                 | 0                    | 0                 | 0                 | 0                     | 0                | 0                | 0                      | 0                | 0              | 0                |                  |
| 7         |         | CD-AA                           | 0                 | 0                    | 0                 | 0                 | 0                     | 0                | 0                | 0                      | 0                | 0              | 0                |                  |
| 9         |         | CD-WA / ID / AN                 | 0                 | 0                    | 0                 | 0                 | 0                     | 0                | 0                | 0                      | 0                | 0              | 0                |                  |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>48,908</b>     | <b>0</b>             | <b>0</b>          | <b>48,908</b>     | <b>48,908</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                 | 573,969           | 214,619              | 31,691            | 327,659           | 573,969               | 0                | 0                | 0                      | 0                | 0              | 0                |                  |
| 99        |         | GD-WA / ID / AN                 | 142,044           | 0                    | 0                 | 0                 | 0                     | 15,824           | 5,161            | 121,059                | 142,044          | 0              | 0                |                  |
| 99        |         | GD-OR / AS                      | 49,260            | 0                    | 0                 | 0                 | 0                     | 0                | 0                | 0                      | 0                | 49,260         | 0                |                  |
| 8         |         | GD-AA                           | 224,523           | 0                    | 0                 | 0                 | 0                     | 0                | 0                | 156,344                | 156,344          | 0              | 68,179           |                  |
| 7         |         | CD-AA                           | 355,663           | 0                    | 0                 | 253,680           | 253,680               | 0                | 0                | 70,983                 | 70,983           | 0              | 31,000           |                  |
| 9         |         | CD-WA / ID / AN                 | 41,424            | 1,920                | 613               | 29,978            | 32,511                | 526              | 168              | 8,219                  | 8,913            | 0              | 0                | 0                |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>1,386,883</b>  | <b>216,539</b>       | <b>32,304</b>     | <b>611,317</b>    | <b>860,160</b>        | <b>16,350</b>    | <b>5,329</b>     | <b>356,605</b>         | <b>378,284</b>   | <b>49,260</b>  | <b>99,179</b>    | <b>148,439</b>   |
|           | 396XXX  | Power Operated Equipment        |                   |                      |                   |                   |                       |                  |                  |                        |                  |                |                  |                  |
| 99        |         | ED-WA / ID / AN                 | 33,006,973        | 15,112,527           | 9,902,581         | 7,991,865         | 33,006,973            | 0                | 0                | 0                      | 0                | 0              | 0                |                  |
| 99        |         | GD-WA / ID / AN                 | 4,687,196         | 0                    | 0                 | 0                 | 0                     | 2,883,494        | 973,208          | 830,494                | 4,687,196        | 0              | 0                |                  |
| 99        |         | GD-OR / AS                      | 43,834            | 0                    | 0                 | 0                 | 0                     | 0                | 0                | 0                      | 0                | 43,834         | 0                |                  |
| 8         |         | GD-AA                           | 0                 | 0                    | 0                 | 0                 | 0                     | 0                | 0                | 0                      | 0                | 0              | 0                |                  |
| 7         |         | CD-AA                           | 528,479           | 0                    | 0                 | 376,943           | 376,943               | 0                | 0                | 105,474                | 105,474          | 0              | 46,062           |                  |
| 9         |         | CD-WA / ID / AN                 | 1,536,778         | 254,350              | 311,589           | 640,170           | 1,206,109             | 69,733           | 85,426           | 175,510                | 330,669          | 0              | 0                | 0                |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>39,803,260</b> | <b>15,366,877</b>    | <b>10,214,170</b> | <b>9,008,978</b>  | <b>34,590,025</b>     | <b>2,953,227</b> | <b>1,058,634</b> | <b>1,111,478</b>       | <b>5,123,339</b> | <b>43,834</b>  | <b>46,062</b>    | <b>89,896</b>    |

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

AVISTA UTILITIES

Electric Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\*      \*\*\*\*\* GAS NORTH \*\*\*\*\*      \*\*\*\*\* OREGON GAS \*\*\*\*\*

| Ref/Basis | Account Description | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total |
|-----------|---------------------|-------|-----------|-----------|-----------|-------|-----------|-----------|-----------|-------|-----------|-----------|-------|
|-----------|---------------------|-------|-----------|-----------|-----------|-------|-----------|-----------|-----------|-------|-----------|-----------|-------|

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

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description                | Total              | ***** ELECTRIC ***** |                   |                    |                    | ***** GAS NORTH ***** |                  |                   |                   | ***** OREGON GAS ***** |                   |                   |   |
|-----------|---------|----------------------------|--------------------|----------------------|-------------------|--------------------|--------------------|-----------------------|------------------|-------------------|-------------------|------------------------|-------------------|-------------------|---|
|           |         |                            |                    | Direct-WA            | Direct-ID         | Allocated          | Total              | Direct-WA             | Direct-ID        | Allocated         | Total             | Direct-OR              | Allocated         | Total             |   |
|           | 397XXX  | Communication Equipment    |                    |                      |                   |                    |                    |                       |                  |                   |                   |                        |                   |                   |   |
| 99        |         | ED-WA / ID / AN            | 62,252,385         | 12,157,320           | 5,770,195         | 44,324,870         | 62,252,385         | 0                     | 0                | 0                 | 0                 | 0                      | 0                 | 0                 | 0 |
| 99        |         | GD-WA / ID / AN            | 1,216,895          | 0                    | 0                 | 0                  | 0                  | 692,321               | 524,574          | 0                 | 1,216,895         | 0                      | 0                 | 0                 | 0 |
| 99        |         | GD-OR / AS                 | 1,225,961          | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                 | 1,225,961              | 0                 | 1,225,961         |   |
| 8         |         | GD-AA                      | 992,932            | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 691,418           | 691,418           | 0                      | 301,514           | 301,514           |   |
| 7         |         | CD-AA                      | 36,410,418         | 0                    | 0                 | 25,970,095         | 25,970,095         | 0                     | 0                | 7,266,791         | 7,266,791         | 0                      | 3,173,532         | 3,173,532         |   |
| 9         |         | CD-WA/ ID / AN             | 11,949,172         | 967,879              | 3,169,573         | 5,240,617          | 9,378,069          | 265,355               | 868,974          | 1,436,774         | 2,571,103         | 0                      | 0                 | 0                 |   |
|           |         | <b>TOTAL ACCOUNT</b>       | <b>114,047,763</b> | <b>13,125,199</b>    | <b>8,939,768</b>  | <b>75,535,582</b>  | <b>97,600,549</b>  | <b>957,676</b>        | <b>1,393,548</b> | <b>9,394,983</b>  | <b>11,746,207</b> | <b>1,225,961</b>       | <b>3,475,046</b>  | <b>4,701,007</b>  |   |
|           | 398000  | Miscellaneous Equipment    |                    |                      |                   |                    |                    |                       |                  |                   |                   |                        |                   |                   |   |
| 99        |         | ED-WA / ID / AN            | 96,661             | 0                    | 1,437             | 95,224             | 96,661             | 0                     | 0                | 0                 | 0                 | 0                      | 0                 | 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                      | 419,938            | 0                    | 0                 | 299,525            | 299,525            | 0                     | 0                | 83,811            | 83,811            | 0                      | 36,602            | 36,602            |   |
| 9         |         | CD-WA/ ID / AN             | 9,978              | 3,913                | 0                 | 3,918              | 7,831              | 1,073                 | 0                | 1,074             | 2,147             | 0                      | 0                 | 0                 |   |
|           |         | <b>TOTAL ACCOUNT</b>       | <b>528,944</b>     | <b>3,913</b>         | <b>1,437</b>      | <b>398,667</b>     | <b>404,017</b>     | <b>1,073</b>          | <b>0</b>         | <b>84,885</b>     | <b>85,958</b>     | <b>2,367</b>           | <b>36,602</b>     | <b>38,969</b>     |   |
|           |         | <b>TOTAL GENERAL PLANT</b> | <b>459,485,053</b> | <b>59,291,169</b>    | <b>35,876,589</b> | <b>253,167,162</b> | <b>348,334,920</b> | <b>17,894,365</b>     | <b>7,116,548</b> | <b>55,035,922</b> | <b>80,046,835</b> | <b>10,605,931</b>      | <b>20,497,367</b> | <b>31,103,298</b> |   |

ALLOCATION RATIOS:

|       |    |                                |          |         |         |         |
|-------|----|--------------------------------|----------|---------|---------|---------|
| E-ALL | 7  | Elec/Gas North/Oregon 4-Factor | 100.000% | 71.326% | 19.958% | 8.716%  |
| E-ALL | 8  | Gas North/Oregon 4-Factor      | 100.000% | 0.000%  | 69.634% | 30.366% |
| E-ALL | 9  | Elec/Gas North 4-Factor        | 100.000% | 78.482% | 21.518% | 0.000%  |
| E-ALL | 99 | Not Allocated                  | 0.000%   | 0.000%  | 0.000%  | 0.000%  |

**RESULTS OF OPERATIONS**  
**COMMON INTANGIBLE PLANT**  
 For Twelve Months Ended November 30, 2016  
 Average of Monthly Averages Basis

Report ID:  
**C-IPL-12A**

**AVISTA UTILITIES**  
 Electric Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* \*\*\*\*\* OREGON GAS\*\*\*\*\*

| Ref/Basis | Account      | Description                               | Total              | Direct-WA        | Direct-ID     | Allocated          | Total              | Direct-WA        | Direct-ID      | Allocated         | Total             | Direct-OR      | Allocated         | Total             |
|-----------|--------------|---|--------------------|------------------|---------------|--------------------|--------------------|------------------|----------------|-------------------|-------------------|----------------|-------------------|-------------------|
|           | 303000       | Intangible Plant                          |                    |                  |               |                    |                    |                  |                |                   |                   |                |                   |                   |
| 99        |              | ED-WA / ID / AN                           | 10,482,897         | 175,966          | 0             | 10,306,931         | 10,482,897         | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 99        |              | GD-WA / ID / AN                           | 1,802,199          | 0                | 0             | 0                  | 0                  | 1,022,594        | 779,605        | 0                 | 1,802,199         | 0              | 0                 | 0                 |
| 99        |              | GD-OR / AS                                | 809,193            | 0                | 0             | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 809,193        | 0                 | 809,193           |
| 8         |              | GD-AA                                     | 0                  | 0                | 0             | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 7         |              | CD-AA                                     | 8,983,256          | 0                | 0             | 6,407,397          | 6,407,397          | 0                | 0              | 1,792,878         | 1,792,878         | 0              | 782,981           | 782,981           |
| 9         |              | CD-WA / ID / AN                           | 194,058            | 0                | 0             | 152,303            | 152,303            | 0                | 0              | 41,755            | 41,755            | 0              | 0                 | 0                 |
|           |              | <b>TOTAL ACCOUNT</b>                      | <b>22,271,603</b>  | <b>175,966</b>   | <b>0</b>      | <b>16,866,631</b>  | <b>17,042,597</b>  | <b>1,022,594</b> | <b>779,605</b> | <b>1,834,633</b>  | <b>3,636,832</b>  | <b>809,193</b> | <b>782,981</b>    | <b>1,592,174</b>  |
|           | 303100       | Misc Intangible Plant--Mainframe Software |                    |                  |               |                    |                    |                  |                |                   |                   |                |                   |                   |
| 99        |              | ED-WA / ID / AN                           | 7,886,310          | 4,708,719        | 23,524        | 3,154,067          | 7,886,310          | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 99        |              | GD-WA / ID / AN                           | 0                  | 0                | 0             | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 99        |              | GD-OR / AS                                | 0                  | 0                | 0             | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 8         |              | GD-AA                                     | 1,633,784          | 0                | 0             | 0                  | 0                  | 0                | 0              | 1,137,669         | 1,137,669         | 0              | 496,115           | 496,115           |
| 7         |              | CD-AA                                     | 67,083,241         | 0                | 0             | 47,847,793         | 47,847,793         | 0                | 0              | 13,388,473        | 13,388,473        | 0              | 5,846,975         | 5,846,975         |
| 9         |              | CD-WA / ID / AN                           | 142,865            | 0                | 75,095        | 37,030             | 112,125            | 0                | 20,588         | 10,152            | 30,740            | 0              | 0                 | 0                 |
|           |              | <b>TOTAL ACCOUNT</b>                      | <b>76,746,200</b>  | <b>4,708,719</b> | <b>98,619</b> | <b>51,038,890</b>  | <b>55,846,228</b>  | <b>0</b>         | <b>20,588</b>  | <b>14,536,294</b> | <b>14,556,882</b> | <b>0</b>       | <b>6,343,090</b>  | <b>6,343,090</b>  |
|           | 303110       | Misc Intangible Plant--PC Software        |                    |                  |               |                    |                    |                  |                |                   |                   |                |                   |                   |
| 99        |              | ED-WA / ID / AN                           | 0                  | 0                | 0             | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 99        |              | GD-WA / ID / AN                           | 480                | 0                | 0             | 0                  | 0                  | 0                | 0              | 480               | 480               | 0              | 0                 | 0                 |
| 99        |              | GD-OR / AS                                | 51                 | 0                | 0             | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 51             | 0                 | 51                |
| 8         |              | GD-AA                                     | 0                  | 0                | 0             | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 7         |              | CD-AA                                     | 5,965,929          | 0                | 0             | 4,255,259          | 4,255,259          | 0                | 0              | 1,190,680         | 1,190,680         | 0              | 519,990           | 519,990           |
| 9         |              | CD-WA / ID / AN                           | 0                  | 0                | 0             | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
|           |              | <b>TOTAL ACCOUNT</b>                      | <b>5,966,460</b>   | <b>0</b>         | <b>0</b>      | <b>4,255,259</b>   | <b>4,255,259</b>   | <b>0</b>         | <b>0</b>       | <b>1,191,160</b>  | <b>1,191,160</b>  | <b>51</b>      | <b>519,990</b>    | <b>520,041</b>    |
|           | 303115       | Misc Intangible Plant--PC Software        |                    |                  |               |                    |                    |                  |                |                   |                   |                |                   |                   |
| 99        |              | ED-WA / ID / AN                           | 0                  | 0                | 0             | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 99        |              | GD-WA / ID / AN                           | 0                  | 0                | 0             | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 99        |              | GD-OR / AS                                | 0                  | 0                | 0             | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 8         |              | GD-AA                                     | 0                  | 0                | 0             | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 7         |              | CD-AA                                     | 87,030,796         | 0                | 0             | 62,075,586         | 62,075,586         | 0                | 0              | 17,369,606        | 17,369,606        | 0              | 7,585,604         | 7,585,604         |
| 9         |              | CD-WA / ID / AN                           | 0                  | 0                | 0             | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
|           |              | <b>TOTAL ACCOUNT</b>                      | <b>87,030,796</b>  | <b>0</b>         | <b>0</b>      | <b>62,075,586</b>  | <b>62,075,586</b>  | <b>0</b>         | <b>0</b>       | <b>17,369,606</b> | <b>17,369,606</b> | <b>0</b>       | <b>7,585,604</b>  | <b>7,585,604</b>  |
|           | <b>TOTAL</b> |   | <b>192,015,059</b> | <b>4,884,685</b> | <b>98,619</b> | <b>134,236,366</b> | <b>139,219,670</b> | <b>1,022,594</b> | <b>800,193</b> | <b>34,931,693</b> | <b>36,754,480</b> | <b>809,244</b> | <b>15,231,665</b> | <b>16,040,909</b> |

**ALLOCATION RATIOS:**

|       |    |                           |          |         |         |         |
|-------|----|---------------------------|----------|---------|---------|---------|
| E-ALL | 7  | Elec/Gas North/Oregon 4   | 100.000% | 71.326% | 19.958% | 8.716%  |
| E-ALL | 8  | Gas North/Oregon 4-Factor | 100.000% | 0.000%  | 69.634% | 30.366% |
| E-ALL | 9  | Elec/Gas North 4-Factor   | 100.000% | 78.482% | 21.518% | 0.000%  |
| E-ALL | 99 | Not Allocated             | 0.000%   | 0.000%  | 0.000%  | 0.000%  |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>COMMON ACCUMULATED DEFERRED FIT</b>    | <b>C-DTX-12A</b> |
| For Twelve Months Ended November 30, 2016 |                  |
| Average of Monthly Averages Basis         |                  |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description                                  | Total               | Electric            | Gas North           | Oregon Gas         |
|-----------|---------|--|---------------------|---------------------|---------------------|--------------------|
|           |         | Deferred FIT - Common Plant (For Report APL) |                     |                     |                     |                    |
| 7         | 282900  | CD-AA  | (66,083,545)        | (47,134,749)        | (13,188,954)        | (5,759,842)        |
| 8         | 282900  | GD-AA  | 0                   | 0                   | 0                   | 0                  |
| 9         | 282900  | CD-WA / ID / AN                              | (647,911)           | (508,500)           | (139,411)           | 0                  |
| 7         | 283750  | CD-AA  | (1,729,150)         | (1,233,333)         | (345,104)           | (150,713)          |
|           |         | Total  | <u>(68,460,606)</u> | <u>(48,876,582)</u> | <u>(13,673,469)</u> | <u>(5,910,555)</u> |

ALLOCATION RATIOS:

|       |    |                                |          |         |         |         |
|-------|----|--------------------------------|----------|---------|---------|---------|
| E-ALL | 7  | Elec/Gas North/Oregon 4-Factor | 100.000% | 71.326% | 19.958% | 8.716%  |
| E-ALL | 8  | Gas North/Oregon 4-Factor      | 100.000% | 0.000%  | 69.634% | 30.366% |
| E-ALL | 9  | Elec/Gas North 4-Factor        | 100.000% | 78.482% | 21.518% | 0.000%  |
| E-ALL | 99 | Not Allocated                  | 0.000%   | 0.000%  | 0.000%  | 0.000%  |

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

AVISTA UTILITIES

Electric Copy

| Ref/Basis    | Account Description                        | ***** SYSTEM ***** |                   |                  |                    | **** ELECTRIC **** |                   | **** GAS NORTH **** |                  | *GAS SOUTH*      |
|--------------|--|--------------------|-------------------|------------------|--------------------|--------------------|-------------------|---------------------|------------------|------------------|
|              |  | Washington         | Idaho             | Oregon           | Total              | Washington         | Idaho             | Washington          | Idaho            | Oregon           |
| 1            | 151120 FUEL STOCK COAL-COLSTRIP            |                    |                   |                  | 0                  |                    |                   |                     |                  |                  |
| 1            | 151210 FUEL STOCK HOG FUEL-KFGS            |                    |                   |                  | 0                  |                    |                   |                     |                  |                  |
| 7/4          | 154100 PLANT MATERIALS & OPER SUPPLIES     |                    |                   | 2,772,690        | 2,772,690          |                    |                   |                     |                  | 2,772,690        |
| 1            | 154300 PLANT MATERIALS & OPER SUP-CS2      |                    |                   |                  | 0                  |                    |                   |                     |                  |                  |
| 1            | 154400 PLANT MATERIALS & OPER SUP-COLSTRIP |                    |                   |                  | 0                  |                    |                   |                     |                  |                  |
| 7/4          | 154500 SUPPLY CHAIN RECEIVING INVENTORY    |                    |                   | 388              | 388                |                    |                   |                     |                  | 388              |
| 7/4          | 154550 SUPPLY CHAIN AVERAGE COST VARIANCE  |                    |                   | (1,566)          | (1,566)            |                    |                   |                     |                  | (1,566)          |
| 7/4          | 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE |                    |                   | 7                | 7                  |                    |                   |                     |                  | 7                |
| 99           | 163998 COMMON WORKING CAPITAL              | 0                  |                   |                  | 0                  | 0                  |                   | 0                   |                  |                  |
| 99           | 163999 INVESTOR-SUPPLIED WORKING CAPITAL   | 79,839,948         | 35,716,973        |                  | 115,556,921        | 64,018,743         | 29,945,006        | 15,821,205          | 5,771,967        |                  |
| <b>TOTAL</b> |  | <b>79,839,948</b>  | <b>35,716,973</b> | <b>2,771,519</b> | <b>118,328,440</b> | <b>64,018,743</b>  | <b>29,945,006</b> | <b>15,821,205</b>   | <b>5,771,967</b> | <b>2,771,519</b> |

| ALLOCATION RATIOS: |   | Electric | Gas-North | Gas-South | Idaho Electric | Idaho Gas | Oregon Gas |
|--------------------|---|----------|-----------|-----------|----------------|-----------|------------|
| 1                  | Production/Transmission Ratio             |          |           |           | 34.370%        |           |            |
| 7/4                | Jur Rollup/Jurisdictional 4-Factor Ratios | 71.326%  | 19.958%   | 8.716%    | 31.960%        | 27.501%   | 100.000%   |
| 99                 | Not Allocated                             |          |           |           |                |           |            |