

| | |
|--------------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS RATE OF RETURN | G-ROR-12E |
| For Twelve Months Ended September 30, 2015 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis Account | Description | System | Washington | Idaho |
|-------------------|------------------------------------------|---------------|---------------|---------------|
| G-OPS | Gas Net Operating Income (Loss) | 22,681,840 | 14,718,808 | 7,963,032 |
| | Adjustments | | | |
| | Adjusted Gas Net Operating Income (Loss) | 22,681,840 | 14,718,808 | 7,963,032 |
| G-APL | Gas Net Adjusted Rate Base | 409,921,157 | 276,737,847 | 133,183,310 |
| | RATE OF RETURN | 5.533% | 5.319% | 5.979% |

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

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended September 30, 2015

Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

| Basis | Ref | Description | Based on Data from: | System | Washington | Idaho |
|-------|-------|--------------------------------------------------|----------------------------|--------------------------------|-------------------------------|------------------------------|
| 1 | Input | System Contract Demand | 01-01-2011 thru 12-31-2013 | 100.000% | 70.840% | 29.160% |
| 2 | Input | Number of Customers Percent | 9-01-2015 thru 09-30-2015 | 232,502 100.000% | 153,981 66.228% | 78,521 33.772% |
| 3 | G-OPS | Direct Distribution Operating Expense Percent | 10-01-2014 thru 09-30-2015 | 13,260,344 100.000% | 8,934,030 67.374% | 4,326,314 32.626% |
| | Input | Jurisdictional 4-Factor Ratio | 01-01-2014 thru 12-31-2014 | | | |
| | | Direct O & M Accounts 798 - 894 | | 5,138,222 | 2,993,532 | 2,144,690 |
| | | Direct O & M Accounts 901 - 935 | | 6,736,089 | 6,334,192 | 401,897 |
| | | Total | | 11,874,311 | 9,327,724 | 2,546,587 |
| | | Percentage | | 100.000% | 78.554% | 21.446% |
| | | Direct Labor | | | | |
| | | Amount: Accounts 798 - 894 | | 7,841,118 | 5,302,891 | 2,538,227 |
| | | Amount: Accounts 901 - 935 | | 2,835,222 | 2,315,397 | 519,825 |
| | | Total | | 10,676,340 | 7,618,288 | 3,058,052 |
| | | Percentage | | 100.000% | 71.357% | 28.643% |
| | | Total Number of Customers | | 231,528 | 153,467 | 78,061 |
| | | Percentage | | 100.000% | 66.284% | 33.716% |
| | | Total Direct Plant | | 362,119,311 | 242,035,600 | 120,083,711 |
| | | Percentage | | 100.000% | 66.839% | 33.161% |
| 4 | | Total Four Factor Allocators Percent | | 400.000% | 283.034% | 116.966% |
| | | | | 100.000% | 70.758% | 29.242% |
| 6 | Input | Actual Therms Purchased Percent | 10-01-2014 thru 09-30-2015 | 230,376,337 100.000% | 157,859,321 68.522% | 72,517,016 31.478% |

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended September 30, 2015

Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

| Input | Elec/Gas North/Oregon 4-Factor | 01-01-2014 thru 12-31-2014 | Total | Electric | Gas North | Oregon Gas |
|-------|---------------------------------------------|----------------------------|--------------------|-------------------|-------------------|------------------|
| | Direct O & M Accts 500 - 894 | | 71,329,474 | 60,416,061 | 7,188,338 | 3,725,075 |
| | Direct O & M Accts 901 - 935 | | 41,851,885 | 32,202,921 | 6,220,526 | 3,428,438 |
| | Direct O & M Accts 901 - 905 Utility 9 Only | | 5,113,972 | 3,569,949 | 1,544,023 | XXXXXX |
| | Adjustments | | 0 | | | |
| | Total | | 118,295,331 | 96,188,931 | 14,952,887 | 7,153,513 |
| | Percentage | | 100.000% | 81.313% | 12.640% | 6.047% |
| | Direct Labor Accts 500 - 894 | | 66,370,574 | 49,821,911 | 12,117,710 | 4,430,953 |
| | Direct Labor Accts 901 - 935 | | 5,437,133 | 3,522,548 | 278,804 | 1,635,781 |
| | Direct Labor Accts 901 - 905 Utility 9 Only | | 9,861,227 | 6,556,215 | 3,305,012 | XXXXXX |
| | Total | | 81,668,934 | 59,900,674 | 15,701,526 | 6,066,734 |
| | Percentage | | 100.000% | 73.346% | 19.226% | 7.428% |
| | Number of Customers at | | 699,916 | 370,194 | 231,528 | 98,194 |
| | Percentage | | 100.000% | 52.892% | 33.079% | 14.029% |
| | Net Direct Plant | | 2,799,108,133 | 2,201,148,885 | 393,544,662 | 204,414,586 |
| | Percentage | | 100.000% | 78.637% | 14.060% | 7.303% |
| | Total Percentages | | 400.000% | 286.188% | 79.005% | 34.807% |
| | Average (CD AA) | | 100.000% | 71.547% | 19.751% | 8.702% |

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended September 30, 2015

Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

| Input | Gas North/Oregon 4-Factor | 01-01-2014 thru 12-31-2014 | Total | Electric | Gas North | Oregon Gas |
|-------|---------------------------------------------|----------------------------|-------------------|---------------|-------------------|------------------|
| | Direct O & M Accts 580 - 894 | | 10,308,779 | 0 | 6,790,084 | 3,518,695 |
| | Direct O & M Accts 901 - 935 | | 9,216,208 | 0 | 5,941,535 | 3,274,673 |
| | Direct O & M Accts 901 - 905 Utility 9 Only | | 1,544,023 | 0 | 1,544,023 | XXXXXX |
| | Total | | 21,069,010 | 0 | 14,275,642 | 6,793,368 |
| | Percentage | | 100.000% | 0.000% | 67.757% | 32.243% |
| | Direct Labor Accts 580 - 894 | | 12,684,814 | 0 | 9,288,418 | 3,396,396 |
| | Direct Labor Accts 901 - 935 | | 1,603,381 | 0 | 233,486 | 1,369,895 |
| | Direct Labor Accts 901 - 905 Utility 9 Only | | 3,305,012 | 0 | 3,305,012 | XXXXXX |
| | Total | | 17,593,207 | 0 | 12,826,916 | 4,766,291 |
| | Percentage | | 100.000% | 0.000% | 72.908% | 27.092% |
| | Number of Customers at | | 329,722 | 0 | 231,528 | 98,194 |
| | Percentage | | 100.000% | 0.000% | 70.219% | 29.781% |
| | Net Direct Plant | | 588,468,040 | 0 | 385,114,173 | 203,353,867 |
| | Percentage | | 100.000% | 0.000% | 65.444% | 34.556% |
| | Total Percentages | | 400.000% | 0.000% | 276.328% | 123.672% |
| | Average (GD AA) | | 100.000% | 0.000% | 69.082% | 30.918% |

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2015
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

| Input | | 01-01-2014 thru 12-31-2014 | Total | Electric | Gas North | Oregon Gas |
|-------|-------------------------------------|----------------------------|--------------------|-------------------|-------------------|---------------|
| | Elec/Gas North 4-Factor | | | | | |
| | Direct O & M Accts 580 - 894 | | 67,621,722 | 60,416,061 | 7,205,661 | 0 |
| | Direct O & M Accts 901 - 935 | | 38,441,898 | 32,202,921 | 6,238,977 | 0 |
| | Adjustments | | 0 | 0 | 0 | 0 |
| | Total | | 106,063,620 | 92,618,982 | 13,444,638 | 0 |
| | Percentage | | 100.000% | 87.324% | 12.676% | 0.000% |
| | Direct Labor Accts 580 - 894 | | 61,766,029 | 49,821,911 | 11,944,118 | 0 |
| | Direct Labor Accts 901 - 935 | | 3,969,931 | 3,522,548 | 447,383 | 0 |
| | Total | | 65,735,960 | 53,344,459 | 12,391,501 | 0 |
| | Percentage | | 100.000% | 81.150% | 18.850% | 0.000% |
| | Number of Customers at | | 601,722 | 370,194 | 231,528 | 0 |
| | Percentage | | 100.000% | 61.522% | 38.478% | 0.000% |
| | Net Direct Plant | | 2,563,811,758 | 2,178,697,585 | 385,114,173 | 0 |
| | Percentage | | 100.000% | 84.979% | 15.021% | 0.000% |
| | Total Percentages | | 400.000% | 314.975% | 85.025% | 0.000% |
| 9 | Average (CD AN/ID/WA) | | 100.000% | 78.744% | 21.256% | 0.000% |
| JP | Gas North/Oregon JP Factor % | 01-01-2014 thru 12-31-2014 | 100.000% | 0.000% | 80.900% | 19.100% |
| 10 | Actual Annual Throughput Percent | 01-01-2014 thru 12-31-2014 | 247,081,167 | 170,084,636 | 76,996,531 | |
| | | | 100.000% | 68.838% | 31.162% | |
| 11 | Book Depreciation Percent | 10-01-2014 thru 09-30-2015 | 17,783,536 | 12,010,735 | 5,772,801 | |
| | | | 100.000% | 67.539% | 32.461% | |
| 12 | Net Gas Plant (before DFIT) Percent | 9-01-2015 thru 09-30-2015 | 470,827,261 | 315,989,481 | 154,837,780 | |
| | | | 100.000% | 67.114% | 32.886% | |
| 13 | G-PLT Net Gas General Plant Percent | 9-01-2015 thru 09-30-2015 | 51,355,988 | 36,963,130 | 14,392,858 | |
| | | | 100.000% | 71.974% | 28.026% | |
| 14 | Net Allocated Schedule M's Percent | 10-01-2014 thru 09-30-2015 | -60,405,963 | -40,373,527 | -20,032,436 | |
| | | | 100.000% | 66.837% | 33.163% | |

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| RESULTS OF OPERATIONS | Report ID: G-ALL-12E |
| GAS ALLOCATION PERCENTAGES | |
| For Twelve Months Ended September 30, 2015 Ending Balance Basis | |

AVISTA UTILITIES

| | | | | | |
|----|-------|---------------|--------|--------|--------|
| 99 | Input | Not Allocated | 0.000% | 0.000% | 0.000% |
|----|-------|---------------|--------|--------|--------|

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|--------------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS OPERATING STATEMENT | G-OPS-12E |
| For Twelve Months Ended September 30, 2015 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|----------------------------------------------|------------------------------------------------|--------------------|------------------|--------------------|------------------------|----------------|--------------------|--------------------|----------------|--------------------|
| Ref/Basis | Account Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| REVENUES | | | | | | | | | | |
| SALES OF GAS: | | | | | | | | | | |
| 99 | 480000 Residential | 141,053,589 | 0 | 141,053,589 | 98,959,005 | 0 | 98,959,005 | 42,094,584 | 0 | 42,094,584 |
| 99 | 4812XX Commercial - Firm & Interruptible | 72,012,014 | 0 | 72,012,014 | 51,195,842 | 0 | 51,195,842 | 20,816,172 | 0 | 20,816,172 |
| 99 | 4813XX Industrial-Firm | 3,478,762 | 0 | 3,478,762 | 2,007,521 | 0 | 2,007,521 | 1,471,241 | 0 | 1,471,241 |
| 99 | 481400 Interruptible | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 484000 Interdepartmental Revenue | 277,807 | 0 | 277,807 | 241,580 | 0 | 241,580 | 36,227 | 0 | 36,227 |
| 99 | 499XXX Unbilled Revenue | 82,466 | 0 | 82,466 | 88,066 | 0 | 88,066 | (5,600) | 0 | (5,600) |
| TOTAL SALES TO ULTIMATE CUSTOMERS | | 216,904,638 | 0 | 216,904,638 | 152,492,014 | 0 | 152,492,014 | 64,412,624 | 0 | 64,412,624 |
| OTHER OPERATING REVENUES: | | | | | | | | | | |
| 99 | 483XXX Sales for Resale | 143,679,446 | 0 | 143,679,446 | 96,364,261 | 0 | 96,364,261 | 47,315,185 | 0 | 47,315,185 |
| 4 | 488000 Miscellaneous Service Revenues | 14,297 | 0 | 14,297 | 7,633 | 0 | 7,633 | 6,664 | 0 | 6,664 |
| 99 | 4893XX Transportation Revenues | 4,539,586 | 0 | 4,539,586 | 4,114,038 | 0 | 4,114,038 | 425,548 | 0 | 425,548 |
| 99 | 493000 Rent from Gas Property | 2,428 | 0 | 2,428 | 2,428 | 0 | 2,428 | 0 | 0 | 0 |
| 4 | 495XXX Other Gas Revenues | 9,965,345 | 312,054 | 10,277,399 | 8,493,132 | 220,803 | 8,713,935 | 1,472,213 | 91,251 | 1,563,464 |
| 99 | 496100 Provision for Rate Refund | 832,114 | 0 | 832,114 | 0 | 0 | 0 | 832,114 | 0 | 832,114 |
| TOTAL OTHER OPERATING REVENUES | | 159,033,216 | 312,054 | 159,345,270 | 108,981,492 | 220,803 | 109,202,295 | 50,051,724 | 91,251 | 50,142,975 |
| TOTAL GAS REVENUES | | 375,937,854 | 312,054 | 376,249,908 | 261,473,506 | 220,803 | 261,694,309 | 114,464,348 | 91,251 | 114,555,599 |
| PRODUCTION EXPENSES: | | | | | | | | | | |
| G-804 | 804/805 City Gate Purchases | 242,418,594 | 0 | 242,418,594 | 164,943,759 | 0 | 164,943,759 | 77,474,835 | 0 | 77,474,835 |
| 99 | 808XXX Net Natural Gas Storage Transactions | 12,107,419 | 0 | 12,107,419 | 9,011,541 | 0 | 9,011,541 | 3,095,878 | 0 | 3,095,878 |
| 99 | 811000 Gas Used for Products Extraction | (511,778) | 0 | (511,778) | (346,260) | 0 | (346,260) | (165,518) | 0 | (165,518) |
| 10 | 813000 Other Gas Expenses | 0 | 1,079,187 | 1,079,187 | 0 | 742,891 | 742,891 | 0 | 336,296 | 336,296 |
| 99 | 813010 Gas Technology Institute (GTI) Expenses | 94,480 | 0 | 94,480 | 66,588 | 0 | 66,588 | 27,892 | 0 | 27,892 |
| TOTAL PRODUCTION EXPENSES | | 254,108,715 | 1,079,187 | 255,187,902 | 173,675,628 | 742,891 | 174,418,519 | 80,433,087 | 336,296 | 80,769,383 |
| UNDERGROUND STORAGE EXPENSES: | | | | | | | | | | |
| 1 | 814000 Supervision & Engineering | 0 | 10,728 | 10,728 | 0 | 7,600 | 7,600 | 0 | 3,128 | 3,128 |
| 1 | 824000 Other Expenses | 0 | 604,908 | 604,908 | 0 | 428,517 | 428,517 | 0 | 176,391 | 176,391 |
| 1 | 837000 Other Equipment | 0 | 560,206 | 560,206 | 0 | 396,850 | 396,850 | 0 | 163,356 | 163,356 |
| TOTAL UNDERGROUND STORAGE OPER EXP | | 0 | 1,175,842 | 1,175,842 | 0 | 832,967 | 832,967 | 0 | 342,875 | 342,875 |
| G-DEPX | Depreciation Expense-Underground Storage | 0 | 605,662 | 605,662 | 0 | 429,051 | 429,051 | 0 | 176,611 | 176,611 |
| G-AMTX | Amortization Expense-Underground Storage | 0 | 227 | 227 | 0 | 161 | 161 | 0 | 66 | 66 |
| G-OTX | Taxes Other Than FIT | 0 | 411,955 | 411,955 | 0 | 291,829 | 291,829 | 0 | 120,126 | 120,126 |
| TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA | | 0 | 1,017,844 | 1,017,844 | 0 | 721,041 | 721,041 | 0 | 296,803 | 296,803 |

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| RESULTS OF OPERATIONS | Report ID: |
| GAS OPERATING STATEMENT | G-OPS-12E |
| For Twelve Months Ended September 30, 2015 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|------------------------------------|--------------------|-----------|-----------|------------------------|-----------|-----------|-------------------|-----------|---------|
| | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | TOTAL UNDERGROUND STORAGE EXPENSES | 0 | 2,193,686 | 2,193,686 | 0 | 1,554,008 | 1,554,008 | 0 | 639,678 | 639,678 |

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| RESULTS OF OPERATIONS | Report ID: |
| GAS OPERATING STATEMENT | G-OPS-12E |
| For Twelve Months Ended September 30, 2015 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|--------------------------------------------|--------------------|------------------|-------------------|------------------------|------------------|-------------------|-------------------|------------------|-------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | DISTRIBUTION EXPENSES: | | | | | | | | | |
| | | OPERATION | | | | | | | | | |
| 3 | 870000 | Supervision & Engineering | 449,917 | 1,131,585 | 1,581,502 | 388,004 | 762,394 | 1,150,398 | 61,913 | 369,191 | 431,104 |
| 3 | 871000 | Distribution Load Dispatching | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 874000 | Mains & Services Expenses | 3,191,146 | 828,093 | 4,019,239 | 2,486,546 | 557,919 | 3,044,465 | 704,600 | 270,174 | 974,774 |
| 3 | 875000 | Measuring & Reg Sta Exp-General | 96,721 | 0 | 96,721 | 68,695 | 0 | 68,695 | 28,026 | 0 | 28,026 |
| 3 | 876000 | Measuring & Reg Sta Exp-Industrial | 3,823 | 0 | 3,823 | 1,861 | 0 | 1,861 | 1,962 | 0 | 1,962 |
| 3 | 877000 | Measuring & Reg Sta Exp-City Gate | 131,579 | 0 | 131,579 | 62,870 | 0 | 62,870 | 68,709 | 0 | 68,709 |
| 3 | 878000 | Meter & House Regulator Expenses | 745,985 | 59,823 | 805,808 | 583,477 | 40,305 | 623,782 | 162,508 | 19,518 | 182,026 |
| 3 | 879000 | Customer Installation Expenses | 1,879,378 | 139,080 | 2,018,458 | 1,129,597 | 93,704 | 1,223,301 | 749,781 | 45,376 | 795,157 |
| 3 | 880000 | Other Expenses | 1,349,420 | 734,869 | 2,084,289 | 936,630 | 495,111 | 1,431,741 | 412,790 | 239,758 | 652,548 |
| 3 | 881000 | Rents | 5,136 | 36,079 | 41,215 | 5,136 | 24,308 | 29,444 | 0 | 11,771 | 11,771 |
| | | MAINTENANCE | | | | | | | | | |
| 3 | 885000 | Supervision & Engineering | 93,475 | 30 | 93,505 | 42,352 | 20 | 42,372 | 51,123 | 10 | 51,133 |
| 3 | 887000 | Mains | 1,598,733 | 214 | 1,598,947 | 1,105,539 | 144 | 1,105,683 | 493,194 | 70 | 493,264 |
| 3 | 889000 | Measuring & Reg Sta Exp-General | 265,172 | 11,821 | 276,993 | 201,954 | 7,964 | 209,918 | 63,218 | 3,857 | 67,075 |
| 3 | 890000 | Measuring & Reg Sta Exp-Industrial | 236,349 | 0 | 236,349 | 81,358 | 0 | 81,358 | 154,991 | 0 | 154,991 |
| 3 | 891000 | Measuring & Reg Sta Exp-City Gate | 97,409 | 0 | 97,409 | 37,464 | 0 | 37,464 | 59,945 | 0 | 59,945 |
| 3 | 892000 | Services | 1,733,134 | 3,569 | 1,736,703 | 961,889 | 2,405 | 964,294 | 771,245 | 1,164 | 772,409 |
| 3 | 893000 | Meters & House Regulators | 1,382,381 | 725,085 | 2,107,466 | 840,315 | 488,519 | 1,328,834 | 542,066 | 236,566 | 778,632 |
| 3 | 894000 | Other Equipment | 586 | 184,085 | 184,671 | 343 | 124,025 | 124,368 | 243 | 60,060 | 60,303 |
| | | TOTAL DISTRIBUTION OPERATING EXP | 13,260,344 | 3,854,333 | 17,114,677 | 8,934,030 | 2,596,818 | 11,530,848 | 4,326,314 | 1,257,515 | 5,583,829 |
| G-DEPX | | Depreciation Expense-Distribution | 13,356,305 | 64,597 | 13,420,902 | 8,886,979 | 44,263 | 8,931,242 | 4,469,326 | 20,334 | 4,489,660 |
| G-OTX | | Taxes Other Than FIT | 16,522,901 | 0 | 16,522,901 | 14,013,959 | 0 | 14,013,959 | 2,508,942 | 0 | 2,508,942 |
| | | TOTAL DISTR DEPR/AMRT/NON-FIT TAXES | 29,879,206 | 64,597 | 29,943,803 | 22,900,938 | 44,263 | 22,945,201 | 6,978,268 | 20,334 | 6,998,602 |
| | | TOTAL DISTRIBUTION EXPENSES | 43,139,550 | 3,918,930 | 47,058,480 | 31,834,968 | 2,641,081 | 34,476,049 | 11,304,582 | 1,277,849 | 12,582,431 |

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| RESULTS OF OPERATIONS | Report ID: |
| GAS OPERATING STATEMENT | G-OPS-12E |
| For Twelve Months Ended September 30, 2015 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | |
|-------------------|----------------------------------------------|----------------------------------------|------------------|------------------|------------------------|------------------|------------------|-------------------|----------------|------------------|------------------|
| | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| | CUSTOMER ACCOUNTS EXPENSES: | | | | | | | | | | |
| 2 | 901000 | Supervision | 0 | 216,857 | 216,857 | 0 | 143,620 | 143,620 | 0 | 73,237 | 73,237 |
| 2 | 902000 | Meter Reading Expenses | 1,762,044 | 107,296 | 1,869,340 | 1,585,862 | 71,060 | 1,656,922 | 176,182 | 36,236 | 212,418 |
| G-903 | 903XXX | Customer Records & Collection Expenses | 720,517 | 4,488,630 | 5,209,147 | 492,423 | 2,972,730 | 3,465,153 | 228,094 | 1,515,900 | 1,743,994 |
| 2 | 904000 | Uncollectible Accounts | 0 | 1,855,531 | 1,855,531 | 0 | 1,228,881 | 1,228,881 | 0 | 626,650 | 626,650 |
| 2 | 905000 | Misc Customer Accounts | 0 | 143,735 | 143,735 | 0 | 95,193 | 95,193 | 0 | 48,542 | 48,542 |
| | TOTAL CUSTOMER ACCOUNTS EXPENSES | | 2,482,561 | 6,812,049 | 9,294,610 | 2,078,285 | 4,511,484 | 6,589,769 | 404,276 | 2,300,565 | 2,704,841 |
| | CUSTOMER SERVICE & INFO EXPENSES: | | | | | | | | | | |
| G-908 | 908XXX | Customer Assistance Expenses | 5,339,192 | 166,245 | 5,505,437 | 5,277,976 | 110,101 | 5,388,077 | 61,216 | 56,144 | 117,360 |
| 2 | 909000 | Advertising | 0 | 531,080 | 531,080 | 0 | 351,724 | 351,724 | 0 | 179,356 | 179,356 |
| 2 | 910000 | Misc Customer Service & Info Exp | 0 | 75,649 | 75,649 | 0 | 50,101 | 50,101 | 0 | 25,548 | 25,548 |
| | TOTAL CUSTOMER SERVICE & INFO EXP | | 5,339,192 | 772,974 | 6,112,166 | 5,277,976 | 511,926 | 5,789,902 | 61,216 | 261,048 | 322,264 |
| | SALES EXPENSES: | | | | | | | | | | |
| 2 | 912000 | Demonstrating & Selling Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 913000 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 916000 | Miscellaneous Sales Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL SALES EXPENSES | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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|--------------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS OPERATING STATEMENT | G-OPS-12E |
| For Twelve Months Ended September 30, 2015 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | |
|-----------------------------------------------|-------------|-----------------------------------------------------|--------------------|-------------------|------------------------|--------------------|-------------------|--------------------|--------------------|-------------------|--------------------|
| | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| ADMINISTRATIVE & GENERAL EXPENSES: | | | | | | | | | | | |
| 4 | 920000 | Salaries | 107,136 | 7,517,781 | 7,624,917 | 70,657 | 5,319,431 | 5,390,088 | 36,479 | 2,198,350 | 2,234,829 |
| 4 | 921000 | Office Supplies & Expenses | 1,483 | 1,148,228 | 1,149,711 | 1,482 | 812,463 | 813,945 | 1 | 335,765 | 335,766 |
| 4 | 922000 | Admin. Expenses Transferred - Credit | 0 | (19,284) | (19,284) | 0 | (13,645) | (13,645) | 0 | (5,639) | (5,639) |
| 4 | 923000 | Outside Services Employed | 985 | 2,974,691 | 2,975,676 | 985 | 2,104,832 | 2,105,817 | 0 | 869,859 | 869,859 |
| 4 | 924000 | Property Insurance Premium | 0 | 327,502 | 327,502 | 0 | 231,734 | 231,734 | 0 | 95,768 | 95,768 |
| 4 | 925XXX | Injuries and Damages | 6,094 | 914,654 | 920,748 | 6,051 | 647,191 | 653,242 | 43 | 267,463 | 267,506 |
| 4 | 926XXX | Employee Pensions and Benefits | 0 | 631,862 | 631,862 | 0 | 447,093 | 447,093 | 0 | 184,769 | 184,769 |
| 4 | 928000 | Regulatory Commission Expenses | 900,481 | 186,441 | 1,086,922 | 630,017 | 131,922 | 761,939 | 270,464 | 54,519 | 324,983 |
| 4 | 930000 | Miscellaneous General Expenses | 36,147 | 1,105,674 | 1,141,821 | 24,288 | 782,353 | 806,641 | 11,859 | 323,321 | 335,180 |
| 4 | 931000 | Rents | 8,503 | 263,174 | 271,677 | 8,503 | 186,217 | 194,720 | 0 | 76,957 | 76,957 |
| 4 | 935000 | Maintenance of General Plant | 410,408 | 2,376,312 | 2,786,720 | 315,371 | 1,681,431 | 1,996,802 | 95,037 | 694,881 | 789,918 |
| TOTAL ADMIN & GEN OPERATING EXP | | | 1,471,237 | 17,427,035 | 18,898,272 | 1,057,354 | 12,331,022 | 13,388,376 | 413,883 | 5,096,013 | 5,509,896 |
| G-DEPX | | Depreciation Expense-General Plant | 371,329 | 3,385,644 | 3,756,973 | 254,829 | 2,395,614 | 2,650,443 | 116,500 | 990,030 | 1,106,530 |
| G-AMTX | | Amortization Expense - General Plant - 303000 | 28,920 | 117,604 | 146,524 | 24,862 | 83,214 | 108,076 | 4,058 | 34,390 | 38,448 |
| G-AMTX | | Amortization Expense - Misc IT Intangible Plant - 3 | 2,350 | 3,453,897 | 3,456,247 | 0 | 2,443,909 | 2,443,909 | 2,350 | 1,009,988 | 1,012,338 |
| G-AMTX | | Amortization Expense-General Plant - 390200, 390 | 0 | 5,481 | 5,481 | 0 | 3,878 | 3,878 | 0 | 1,603 | 1,603 |
| 99 | 407025 | WA GRC Jackson Prairie O&M Deferral | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407229 | Idaho Earnings Test Amortization | (651,172) | 0 | (651,172) | 0 | 0 | 0 | (651,172) | 0 | (651,172) |
| 99 | 407335 | DSIT Amortization - ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407425 | WA GRC Jackson Prairie Deferral | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407468 | Project Compass Deferral - ID | (480,260) | 0 | (480,260) | 0 | 0 | 0 | (480,260) | 0 | (480,260) |
| TOTAL A&G DEPR/AMRT/NON-FIT TAXES | | | (728,833) | 6,962,626 | 6,233,793 | 279,691 | 4,926,615 | 5,206,306 | (1,008,524) | 2,036,011 | 1,027,487 |
| TOTAL ADMIN & GENERAL EXPENSES | | | 742,404 | 24,389,661 | 25,132,065 | 1,337,045 | 17,257,637 | 18,594,682 | (594,641) | 7,132,024 | 6,537,383 |
| TOTAL EXPENSES BEFORE FIT | | | 305,812,422 | 39,166,487 | 344,978,909 | 214,203,902 | 27,219,027 | 241,422,929 | 91,608,520 | 11,947,460 | 103,555,980 |
| NET OPERATING INCOME (LOSS) BEFORE FIT | | | | | 31,270,999 | | 20,271,380 | | | 10,999,619 | |
| G-FIT | | FEDERAL INCOME TAX | | (9,832,191) | | | (6,813,360) | | | (3,018,831) | |
| G-FIT | | DEFERRED FEDERAL INCOME TAX | | 18,452,394 | | | 12,386,176 | | | 6,066,218 | |
| G-FIT | | AMORTIZED INVESTMENT TAX CREDIT | | (31,044) | | | (20,244) | | | (10,800) | |
| GAS NET OPERATING INCOME (LOSS) | | | | | 22,681,840 | | 14,718,808 | | | 7,963,032 | |

| | |
|--------------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS OPERATING STATEMENT | G-OPS-12E |
| For Twelve Months Ended September 30, 2015 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|-------------|--------------------|-----------|-------|------------------------|-----------|-------|-------------------|-----------|-------|
| | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |

ALLOCATION RATIOS:

| | | | | | | | | | | |
|----------|---------------------------------------|--|----------|--|---------|--|---------|--|--|--|
| G-ALL 1 | System Contract Demand | | 100.000% | | 70.840% | | 29.160% | | | |
| G-ALL 2 | Number of Customers | | 100.000% | | 66.228% | | 33.772% | | | |
| G-ALL 3 | Direct Distribution Operating Expense | | 100.000% | | 67.374% | | 32.626% | | | |
| G-ALL 4 | Jurisdictional 4-Factor Ratio | | 100.000% | | 70.758% | | 29.242% | | | |
| G-ALL 10 | Actual Annual Throughput | | 100.000% | | 68.838% | | 31.162% | | | |
| G-ALL 99 | Not Allocated | | 0.000% | | 0.000% | | 0.000% | | | |

| | |
|--------------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS ALLOCATION OF OTHER REVENUE | G-495-12E |
| For Twelve Months Ended September 30, 2015 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|--------------------------------|--------------------|-----------|------------|------------------------|-----------|-----------|-------------------|-----------|-----------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 4 | 495000 | OTHER GAS REVENUE-MISCELLANEOU | 52,332 | 312,054 | 364,386 | 52,332 | 220,803 | 273,135 | 0 | 91,251 | 91,251 |
| 4 | 495028 | DEFERRED EXCHANGE RESERVATION | 4,500,001 | 0 | 4,500,001 | 3,027,788 | 0 | 3,027,788 | 1,472,213 | 0 | 1,472,213 |
| 4 | 495100 | ENTITLEMENT PENALTIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 495280 | OTHER GAS REV-DECOUPLING MECHA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 495328 | RESIDENTIAL DECOUPLING DEFERRE | 4,494,120 | 0 | 4,494,120 | 4,494,120 | 0 | 4,494,120 | 0 | 0 | 0 |
| 4 | 495329 | AMORTIZATION RES DECOUPLING DE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 495338 | NON-RES DECOUPLING DEFERRED RE | 918,892 | 0 | 918,892 | 918,892 | 0 | 918,892 | 0 | 0 | 0 |
| 4 | 495339 | AMORTIZATION NON-RES DECOUPLIN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 495600 | OTHER GAS REVENUE-DSM LOST MAR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 495680 | OTHER GAS REVENUE-MARGIN REDUC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 495711 | OTHER GAS REVENUE-GLENDALE SYS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 495780 | OTHER GAS REVENUE-PPP RECOVERY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 495900 | GAS CUSTOMERS-OTHER GAS REVENU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL PURCHASED GAS COSTS | 9,965,345 | 312,054 | 10,277,399 | 8,493,132 | 220,803 | 8,713,935 | 1,472,213 | 91,251 | 1,563,464 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------------|----------|---------|---------|
| G-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 70.758% | 29.242% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS
For Twelve Months Ended September 30, 2015
Ending Balance Basis

Report ID:
G-804-12E

AVISTA UTILITIES

| Ref/Basi | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|----------|---------|--------------------------------------|--------------------|-----------|--------------------|------------------------|-----------|--------------------|-------------------|-----------|-------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 6 | 804000 | Gas Purchases | 182,245,292 | 0 | 182,245,292 | 122,450,871 | 0 | 122,450,871 | 59,794,421 | 0 | 59,794,421 |
| 1 | 804001 | Pipeline Demand Costs | 27,358,888 | 0 | 27,358,888 | 19,366,338 | 0 | 19,366,338 | 7,992,550 | 0 | 7,992,550 |
| 1 | 804002 | Transport Variable Charges | 1,083,326 | 0 | 1,083,326 | 768,699 | 0 | 768,699 | 314,627 | 0 | 314,627 |
| 6 | 804010 | Gas Costs - Fixed Hedge | (96,436) | 0 | (96,436) | (63,424) | 0 | (63,424) | (33,012) | 0 | (33,012) |
| 6 | 804014 | GTI Contributions | 0 | 0 | 0 | (442) | 0 | (442) | 442 | 0 | 442 |
| 6 | 804017 | Transaction Fees | 387,350 | 0 | 387,350 | 260,572 | 0 | 260,572 | 126,778 | 0 | 126,778 |
| 6 | 804140 | Gas Research Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 804170 | Gas Transaction Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 804600 | Gas Purchases - Financial | 6,977,129 | 0 | 6,977,129 | 4,834,108 | 0 | 4,834,108 | 2,143,021 | 0 | 2,143,021 |
| 6 | 804700 | Gas Costs - Offsystem Bookout | 3,074,911 | 0 | 3,074,911 | 2,067,957 | 0 | 2,067,957 | 1,006,954 | 0 | 1,006,954 |
| 6 | 804711 | Gas Costs - Offsystem Bookout Offset | (3,074,911) | 0 | (3,074,911) | (2,067,957) | 0 | (2,067,957) | (1,006,954) | 0 | (1,006,954) |
| 6 | 804730 | Gas Costs - Intracompany LDC Gas | 17,736,493 | 0 | 17,736,493 | 12,055,050 | 0 | 12,055,050 | 5,681,443 | 0 | 5,681,443 |
| 6 | 804999 | Off System Gas Purchases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 805110 | Gas Exp - Rate Amortizations | (3,772,905) | 0 | (3,772,905) | (1,741,723) | 0 | (1,741,723) | (2,031,182) | 0 | (2,031,182) |
| 99 | 805111 | Amortize ID Holdback | (382,196) | 0 | (382,196) | 0 | 0 | 0 | (382,196) | 0 | (382,196) |
| 99 | 805120 | Gas Expense - Rate Deferrals | 10,881,653 | 0 | 10,881,653 | 7,013,710 | 0 | 7,013,710 | 3,867,943 | 0 | 3,867,943 |
| | | TOTAL PURCHASED GAS COSTS | 242,418,594 | 0 | 242,418,594 | 164,943,759 | 0 | 164,943,759 | 77,474,835 | 0 | 77,474,835 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 70.840% | 29.160% |
| G-ALL | 6 | Actual Therms Purchased | 100.000% | 68.522% | 31.478% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--------------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ALLOCATION OF ACCOUNT 903 | G-903-12E |
| For Twelve Months Ended September 30, 2015 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Account Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------------------------------------------|--------------------|-----------|-----------|------------------------|-----------|-----------|-------------------|-----------|-----------|
| | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 2 | 903000 Customer Records & Collections | 720,517 | 4,488,630 | 5,209,147 | 492,423 | 2,972,730 | 3,465,153 | 228,094 | 1,515,900 | 1,743,994 |
| 12 | 903920 Accts Rec Sold - Program Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 903930 Accts Rec Sold - Maturity Yield Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Account 903 | | 720,517 | 4,488,630 | 5,209,147 | 492,423 | 2,972,730 | 3,465,153 | 228,094 | 1,515,900 | 1,743,994 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-----------------------------|----------|---------|---------|
| G-ALL | 2 | Number of Customers | 100.000% | 66.228% | 33.772% |
| G-ALL | 12 | Net Gas Plant (before DFIT) | 100.000% | 67.114% | 32.886% |

| | |
|--------------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ALLOCATION OF ACCOUNT 908 | G-908-12E |
| For Twelve Months Ended September 30, 2015 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basi: Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|------------------------------------------------------|--------------------|-----------|-----------|------------------------|-----------|-----------|-------------------|-----------|---------|
| | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 2 | 908000 Customer Assistance Expense | 215,295 | 166,245 | 381,540 | 154,079 | 110,101 | 264,180 | 61,216 | 56,144 | 117,360 |
| 99 | 908600 Public Purpose Tariff Rider Expense Offset | 4,905,063 | 0 | 4,905,063 | 4,905,063 | 0 | 4,905,063 | 0 | 0 | 0 |
| 99 | 908610 Limited Income Tax Refund Program | 209,668 | 0 | 209,668 | 209,668 | 0 | 209,668 | 0 | 0 | 0 |
| 99 | 908690 Schedule 91 Amortization included in Unbilled | 9,166 | 0 | 9,166 | 9,166 | 0 | 9,166 | 0 | 0 | 0 |
| 99 | 908990 DSM Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Account 908 | 5,339,192 | 166,245 | 5,505,437 | 5,277,976 | 110,101 | 5,388,077 | 61,216 | 56,144 | 117,360 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------|----------|---------|---------|
| G-ALL | 2 | Number of Customers | 100.000% | 66.228% | 33.772% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--------------------------------------------------------------------|--------------------------------|
| RESULTS OF OPERATIONS | Report ID: G-INT-12E |
| INTEREST DEDUCTION FOR FIT--GAS NORTH | |
| For Twelve Months Ended September 30, 2015 Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | System | Washington | Idaho |
|-----------|----------------------------------------|-------------|-------------|-------------|
| | Debt | | | |
| 1 | Capital Structure - Debt Ratio | | 51.63% | 51.63% |
| 2 | Cost of Debt | | 5.317% | 5.290% |
| | Total Cost of Debt | | 2.745% | 2.731% |
| | Total Weighted Cost | | 2.745% | 2.731% |
| G-APL | Net Rate Base | 409,921,157 | 276,737,847 | 133,183,310 |
| | Interest Deduction for FIT Calculation | 11,233,690 | 7,596,454 | 3,637,236 |
| 1 | AMA Actual Debt Ratio | | | |
| 2 | AMA Actual Debt Cost | | | |

| RESULTS OF OPERATIONS | | AVISTA UTILITIES | | |
|--------------------------------------------|------------------------------------------|-------------------------|--------------|--------------|
| FEDERAL INCOME TAXES--GAS | | Report ID: G-FIT-12E | | |
| For Twelve Months Ended September 30, 2015 | | | | |
| Ending Balance Basis | | | | |
| Ref/Basis | Description | System | Washington | Idaho |
| | Calculation of Taxable Operating Income: | | | |
| G-OPS | Operating Revenue | 376,249,908 | 261,694,309 | 114,555,599 |
| G-OPS | Operating & Maintenance Expense | 307,783,469 | 212,550,381 | 95,233,088 |
| G-OPS | Book Deprec/Amort and Reg Amortizations | 20,260,584 | 14,566,760 | 5,693,824 |
| G-OTX | Taxes Other than FIT | 16,934,856 | 14,305,788 | 2,629,068 |
| | Net Operating Income Before FIT | 31,270,999 | 20,271,380 | 10,999,619 |
| G-INT | Less: Interest Expense | 11,233,690 | 7,596,454 | 3,637,236 |
| G-SCM | Schedule M Adjustments | (48,129,282) | (32,141,669) | (15,987,613) |
| | Taxable Net Operating Income | (28,091,973) | (19,466,743) | (8,625,230) |
| | Tax Rate | 35.00% | 35.00% | 35.00% |
| | Total Federal Income Tax | (9,832,191) | (6,813,360) | (3,018,831) |
| G-DTE | Deferred FIT | 18,452,394 | 12,386,176 | 6,066,218 |
| 99 | 411400 Amortized Investment Tax Credit | (31,044) | (20,244) | (10,800) |
| | Total FIT/Deferred FIT & ITC | 8,589,159 | 5,552,572 | 3,036,587 |
| ALLOCATION RATIOS: | | | | |
| G-ALL | 99 Not Allocated | 0.000% | 0.000% | 0.000% |

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended September 30, 2015
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|------------------------------------------|--------------------|---------------------|---------------------|------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | 997000 | Book Depreciation & Amortization | 13,758,905 | 7,633,111 | 21,392,016 | 9,166,670 | 5,400,089 | 14,566,759 | 4,592,235 | 2,233,022 | 6,825,257 |
| 12 | 997001 | Contributions In Aid of Construction | 0 | 439,205 | 439,205 | 0 | 294,768 | 294,768 | 0 | 144,437 | 144,437 |
| 2 | 997002 | Injuries and Damages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 997003 | Salvage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 997005 | FAS106 Current Retiree Medical Accrual | 0 | 528,397 | 528,397 | 0 | 373,883 | 373,883 | 0 | 154,514 | 154,514 |
| 6 | 997008 | DSM Book Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997010 | Deferred Gas Credit and Refunds | 6,726,552 | 0 | 6,726,552 | 5,271,987 | 0 | 5,271,987 | 1,454,565 | 0 | 1,454,565 |
| 4 | 997015 | Airplane Lease Payments | 0 | 135,981 | 135,981 | 0 | 96,217 | 96,217 | 0 | 39,764 | 39,764 |
| 12 | 997016 | Redemption Expense Amortization | 0 | 300,049 | 300,049 | 0 | 201,375 | 201,375 | 0 | 98,674 | 98,674 |
| 4 | 997020 | FAS87 Current Pension Accrual | 0 | 1,293,482 | 1,293,482 | 0 | 915,242 | 915,242 | 0 | 378,240 | 378,240 |
| 4 | 997029 | FAS 106 Post Retirement Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997031 | Decoupling Mechanism | (4,929,465) | 0 | (4,929,465) | (4,929,465) | 0 | (4,929,465) | 0 | 0 | 0 |
| 12 | 997032 | Interest Rate Swaps | 0 | (687,274) | (687,274) | 0 | (461,257) | (461,257) | 0 | (226,017) | (226,017) |
| 4 | 997033 | DSM Tariff Rider | (1,324,932) | (1) | (1,324,933) | (1,286,498) | (1) | (1,286,499) | (38,434) | 0 | (38,434) |
| 12 | 997048 | AFUDC | 0 | (242,366) | (242,366) | 0 | (162,662) | (162,662) | 0 | (79,704) | (79,704) |
| 11 | 997049 | Tax Depreciation | 0 | (45,025,088) | (45,025,088) | 0 | (30,409,494) | (30,409,494) | 0 | (14,615,594) | (14,615,594) |
| 1 | 997055 | Deferred Gas Exchange | 0 | 30 | 30 | 0 | 21 | 21 | 0 | 9 | 9 |
| 4 | 997062 | Gain on Sale of Office Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997065 | Amortization of Unbilled Revenue Add-Ins | (15,194) | 0 | (15,194) | 9,166 | 0 | 9,166 | (24,360) | 0 | (24,360) |
| 99 | 997073 | DSIT Amortization - ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 997080 | Book Transportation Depreciation | 0 | 1,529,244 | 1,529,244 | 0 | 1,032,836 | 1,032,836 | 0 | 496,408 | 496,408 |
| 4 | 997081 | Deferred Compensation | 0 | (145,477) | (145,477) | 0 | (102,937) | (102,937) | 0 | (42,540) | (42,540) |
| 4 | 997082 | Meal Disallowances | 0 | 112,478 | 112,478 | 0 | 79,587 | 79,587 | 0 | 32,891 | 32,891 |
| 4 | 997083 | Paid Time Off | 0 | 172,129 | 172,129 | 0 | 121,795 | 121,795 | 0 | 50,334 | 50,334 |
| 2 | 997084 | Customer Uncollectibles | 0 | 161,438 | 161,438 | 0 | 106,917 | 106,917 | 0 | 54,521 | 54,521 |
| 99 | 997098 | Provision for Rate Refund | (832,114) | 0 | (832,114) | 0 | 0 | 0 | (832,114) | 0 | (832,114) |
| 12 | 997101 | Repairs 481 (a) | 0 | (26,611,300) | (26,611,300) | 0 | (17,859,908) | (17,859,908) | 0 | (8,751,392) | (8,751,392) |
| 12 | 997102 | Amort Idaho Earnings Test (254229) | (626,812) | 0 | (626,812) | 0 | 0 | 0 | (626,812) | 0 | (626,812) |
| 99 | 997103 | Def Project Compass | (480,260) | 0 | (480,260) | 0 | 0 | 0 | (480,260) | 0 | (480,260) |
| | | TOTAL SCHEDULE M ADJUSTMENTS | 13,383,752 | (60,405,962) | (48,129,282) | 8,231,860 | (40,373,529) | (32,141,669) | 4,044,820 | (20,032,433) | (15,987,613) |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------------|----------|---------|---------|
| G-ALL | 1 | Contract System Demand | 100.000% | 70.840% | 29.160% |
| G-ALL | 2 | Number of Customers | 100.000% | 66.228% | 33.772% |
| G-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 70.758% | 29.242% |
| G-ALL | 6 | Actual Therms Purchased | 100.000% | 68.522% | 31.478% |
| G-ALL | 11 | Book Depreciation | 100.000% | 67.539% | 32.461% |
| G-ALL | 12 | Net Gas Plant (before DFIT) | 100.000% | 67.114% | 32.886% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|---------------------------------------------------------------------------------------------------------------|--------------------------------|
| RESULTS OF OPERATIONS | Report ID: G-DTE-12E |
| DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended September 30, 2015 Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | System | Washington | Idaho |
|-----------|---------|--------------------------------------------------|-------------------|-------------------|------------------|
| 14 | 410100 | Deferred Federal Income Tax Expense - Allocated | 17,773,850 | 11,879,508 | 5,894,342 |
| 99 | 410100 | Deferred Federal Income Tax Exp | 739,057 | 553,875 | 185,182 |
| | | SUBTOTAL | 18,512,907 | 12,433,383 | 6,079,524 |
| 14 | 411100 | Deferred Federal Income Tax Expense - Allocated | (65,831) | (43,999) | (21,832) |
| 99 | 411100 | Deferred Federal Income Tax Exp | 5,318 | (3,208) | 8,526 |
| | | SUBTOTAL | (60,513) | (47,207) | (13,306) |
| | | Total Deferred Federal Income Tax Expense | 18,452,394 | 12,386,176 | 6,066,218 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|----------------------------|----------|---------|---------|
| G-ALL | 14 | Net Allocated Schedule M's | 100.000% | 66.837% | 33.163% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--------------------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| TAXES OTHER THAN FEDERAL INCOME TAX | G-OTX-12E |
| For Twelve Months Ended September 30, 2015 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|------------------------------------|--------------------|-----------|------------|------------------------|-----------|------------|-------------------|-----------|-----------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | UNDERGROUND STORAGE | | | | | | | | | |
| 1 | 408190 | R&P Property Tax - Storage | 0 | 411,955 | 411,955 | 0 | 291,829 | 291,829 | 0 | 120,126 | 120,126 |
| | | TOTAL UNDERGROUND STORAGE TAX | 0 | 411,955 | 411,955 | 0 | 291,829 | 291,829 | 0 | 120,126 | 120,126 |
| | | DISTRIBUTION | | | | | | | | | |
| 99 | 408110 | State Excise Tax | 5,781,473 | 0 | 5,781,473 | 5,781,473 | 0 | 5,781,473 | 0 | 0 | 0 |
| 99 | 408120 | Municipal Occupation & License Tax | 6,765,972 | 0 | 6,765,972 | 5,620,702 | 0 | 5,620,702 | 1,145,270 | 0 | 1,145,270 |
| 99 | 408130 | Excise Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 408160 | Miscellaneous State or Local Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 408170 | R&P Property Tax - Distribution | 4,039,577 | 0 | 4,039,577 | 2,611,784 | 0 | 2,611,784 | 1,427,793 | 0 | 1,427,793 |
| 99 | 409100 | State Income Tax | (64,121) | 0 | (64,121) | 0 | 0 | 0 | (64,121) | 0 | (64,121) |
| | | TOTAL DISTRIBUTION TAX | 16,522,901 | 0 | 16,522,901 | 14,013,959 | 0 | 14,013,959 | 2,508,942 | 0 | 2,508,942 |
| | | TOTAL TAXES OTHER THAN FIT | 16,522,901 | 411,955 | 16,934,856 | 14,013,959 | 291,829 | 14,305,788 | 2,508,942 | 120,126 | 2,629,068 |

ALLOCATION RATIOS:

| | | | | | |
|-------|---|------------------------|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 70.840% | 29.160% |
|-------|---|------------------------|----------|---------|---------|

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended September 30, 2015
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|-----------------------------------------|--------------------|------------|-------------|------------------------|------------|-------------|-------------------|------------|-------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | PLANT IN SERVICE | | | | | | | | | |
| | | INTANGIBLE PLANT: | | | | | | | | | |
| 4 | 303000 | Misc Intangible Plant (303000) | 1,203,631 | 1,792,498 | 2,996,129 | 1,022,594 | 1,268,336 | 2,290,930 | 181,037 | 524,162 | 705,199 |
| 4 | 3031XX | Misc Intangible IT Plant (3031XX) | 20,339 | 31,668,774 | 31,689,113 | 0 | 22,408,191 | 22,408,191 | 20,339 | 9,260,583 | 9,280,922 |
| | | TOTAL INTANGIBLE PLANT | 1,223,970 | 33,461,272 | 34,685,242 | 1,022,594 | 23,676,527 | 24,699,121 | 201,376 | 9,784,745 | 9,986,121 |
| | | UNDERGROUND STORAGE PLANT: | | | | | | | | | |
| 1 | 350XXX | Land & Land Rights | 0 | 466,806 | 466,806 | 0 | 330,685 | 330,685 | 0 | 136,121 | 136,121 |
| 1 | 351XXX | Structures & Improvements | 0 | 1,738,265 | 1,738,265 | 0 | 1,231,387 | 1,231,387 | 0 | 506,878 | 506,878 |
| 1 | 352XXX | Wells | 0 | 18,678,441 | 18,678,441 | 0 | 13,231,808 | 13,231,808 | 0 | 5,446,633 | 5,446,633 |
| 1 | 353000 | Lines | 0 | 1,044,478 | 1,044,478 | 0 | 739,908 | 739,908 | 0 | 304,570 | 304,570 |
| 1 | 354000 | Compressor Station Equipment | 0 | 11,861,779 | 11,861,779 | 0 | 8,402,884 | 8,402,884 | 0 | 3,458,895 | 3,458,895 |
| 1 | 355000 | Measuring & Regulating Equipment | 0 | 532,534 | 532,534 | 0 | 377,247 | 377,247 | 0 | 155,287 | 155,287 |
| 1 | 356000 | Purification Equipment | 0 | 403,713 | 403,713 | 0 | 285,990 | 285,990 | 0 | 117,723 | 117,723 |
| 1 | 357000 | Other Equipment | 0 | 1,842,273 | 1,842,273 | 0 | 1,305,066 | 1,305,066 | 0 | 537,207 | 537,207 |
| | | TOTAL UNDERGROUND STORAGE PLAN | 0 | 36,568,289 | 36,568,289 | 0 | 25,904,975 | 25,904,975 | 0 | 10,663,314 | 10,663,314 |
| | | DISTRIBUTION PLANT: | | | | | | | | | |
| 6 | 374200 | Land & Land Rights | 88,595 | 0 | 88,595 | 63,925 | 0 | 63,925 | 24,670 | 0 | 24,670 |
| 6 | 374400 | Land & Land Rights | 186,398 | 0 | 186,398 | 123,263 | 0 | 123,263 | 63,135 | 0 | 63,135 |
| 6 | 375000 | Structures & Improvements | 907,684 | 0 | 907,684 | 543,472 | 0 | 543,472 | 364,212 | 0 | 364,212 |
| 6 | 376000 | Mains | 274,236,789 | 2,512,521 | 276,749,310 | 177,401,951 | 1,721,630 | 179,123,581 | 96,834,838 | 790,891 | 97,625,729 |
| 6 | 378000 | Measuring & Reg Station Equip-General | 5,467,993 | 127,101 | 5,595,094 | 3,295,320 | 87,092 | 3,382,412 | 2,172,673 | 40,009 | 2,212,682 |
| 6 | 379000 | Measuring & Reg Station Equip-City Gate | 6,248,016 | 0 | 6,248,016 | 1,908,468 | 0 | 1,908,468 | 4,339,548 | 0 | 4,339,548 |
| 6 | 380000 | Services | 190,622,876 | 0 | 190,622,876 | 129,625,515 | 0 | 129,625,515 | 60,997,361 | 0 | 60,997,361 |
| 6 | 381000 | Meters | 73,251,078 | 0 | 73,251,078 | 50,222,200 | 0 | 50,222,200 | 23,028,878 | 0 | 23,028,878 |
| 6 | 382000 | Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 383000 | House Regulators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 384000 | House Regulator Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 385000 | Industrial Measuring & Reg Sta Equip | 3,352,627 | 0 | 3,352,627 | 2,583,250 | 0 | 2,583,250 | 769,377 | 0 | 769,377 |
| 6 | 387000 | Other Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL DISTRIBUTION PLANT | 554,362,056 | 2,639,622 | 557,001,678 | 365,767,364 | 1,808,722 | 367,576,086 | 188,594,692 | 830,900 | 189,425,592 |
| | | GENERAL PLANT | | | | | | | | | |
| 4 | 389XXX | Land & Land Rights | 702,647 | 1,272,991 | 1,975,638 | 609,711 | 900,743 | 1,510,454 | 92,936 | 372,248 | 465,184 |
| 4 | 390XXX | Structures & Improvements | 4,975,850 | 18,143,478 | 23,119,328 | 3,738,594 | 12,837,962 | 16,576,556 | 1,237,256 | 5,305,516 | 6,542,772 |
| 4 | 391XXX | Office Furniture & Equipment | 26,285 | 13,645,706 | 13,671,991 | 8,197 | 9,655,429 | 9,663,626 | 18,088 | 3,990,277 | 4,008,365 |
| 4 | 392XXX | Transportation Equipment | 9,778,902 | 1,976,066 | 11,754,968 | 7,253,333 | 1,398,225 | 8,651,558 | 2,525,569 | 577,841 | 3,103,410 |
| 4 | 393000 | Stores Equipment | 151,597 | 648,664 | 800,261 | 114,199 | 458,982 | 573,181 | 37,398 | 189,682 | 227,080 |
| 4 | 394000 | Tools, Shop & Garage Equipment | 2,560,725 | 4,330,303 | 6,891,028 | 1,982,950 | 3,064,036 | 5,046,986 | 577,775 | 1,266,267 | 1,844,042 |

| | | |
|--------------------------------------------|--|--------------------------------|
| RESULTS OF OPERATIONS | | Report ID: G-PLT-12E |
| GAS UTILITY PLANT | | |
| For Twelve Months Ended September 30, 2015 | | |
| Ending Balance Basis | | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|------------------------------------------|----------------------|---------------------|----------------------|------------------------|---------------------|----------------------|---------------------|---------------------|---------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 4 | 395000 | Laboratory Equipment | 40,007 | 397,619 | 437,626 | 30,173 | 281,347 | 311,520 | 9,834 | 116,272 | 126,106 |
| 4 | 396XXX | Power Operated Equipment | 3,916,740 | 1,110,766 | 5,027,506 | 2,969,997 | 785,956 | 3,755,953 | 946,743 | 324,810 | 1,271,553 |
| 4 | 397XXX | Communications Equipment | 2,266,558 | 8,628,125 | 10,894,683 | 849,309 | 6,105,089 | 6,954,398 | 1,417,249 | 2,523,036 | 3,940,285 |
| 4 | 398000 | Miscellaneous Equipment | 1,060 | 86,028 | 87,088 | 1,060 | 60,872 | 61,932 | 0 | 25,156 | 25,156 |
| | | TOTAL GENERAL PLANT | 24,420,371 | 50,239,746 | 74,660,117 | 17,557,523 | 35,548,641 | 53,106,164 | 6,862,848 | 14,691,105 | 21,553,953 |
| | | TOTAL PLANT IN SERVICE | 580,006,397 | 122,908,929 | 702,915,326 | 384,347,481 | 86,938,865 | 471,286,346 | 195,658,916 | 35,970,064 | 231,628,980 |
| | | ACCUMULATED DEPRECIATION | | | | | | | | | |
| G-ADEP | | Underground Storage | 0 | (13,931,954) | (13,931,954) | 0 | (9,869,396) | (9,869,396) | 0 | (4,062,558) | (4,062,558) |
| G-ADEP | | Distribution Plant | (184,451,076) | (1,556,998) | (186,008,074) | (121,962,770) | (1,066,886) | (123,029,656) | (62,488,306) | (490,112) | (62,978,418) |
| G-ADEP | | General Plant | (8,324,000) | (14,928,674) | (23,252,674) | (5,543,014) | (10,563,231) | (16,106,245) | (2,780,986) | (4,365,443) | (7,146,429) |
| | | TOTAL ACCUMULATED DEPRECIATION | (192,775,076) | (30,417,626) | (223,192,702) | (127,505,784) | (21,499,513) | (149,005,297) | (65,269,292) | (8,918,113) | (74,187,405) |
| | | ACCUMULATED AMORTIZATION | | | | | | | | | |
| G-AAAMT | | General Plant - 303000 | (189,482) | (245,544) | (435,026) | (135,351) | (173,742) | (309,093) | (54,131) | (71,802) | (125,933) |
| G-AAAMT | | Misc IT Intangible Plant - 3031XX | (6,315) | (8,162,537) | (8,168,852) | 0 | (5,775,648) | (5,775,648) | (6,315) | (2,386,889) | (2,393,204) |
| G-AAAMT | | Underground Storage | 0 | (240,030) | (240,030) | 0 | (170,037) | (170,037) | 0 | (69,993) | (69,993) |
| G-AAAMT | | General Plant - 390200, 396200 | (4,598) | (46,857) | (51,455) | (3,634) | (33,155) | (36,789) | (964) | (13,702) | (14,666) |
| | | TOTAL ACCUMULATED AMORTIZATION | (200,395) | (8,694,968) | (8,895,363) | (138,985) | (6,152,582) | (6,291,567) | (61,410) | (2,542,386) | (2,603,796) |
| | | TOTAL ACCUMULATED DEPR/AMORT | (192,975,471) | (39,112,594) | (232,088,065) | (127,644,769) | (27,652,095) | (155,296,864) | (65,330,702) | (11,460,499) | (76,791,201) |
| | | NET GAS UTILITY PLANT before DFIT | 387,030,926 | 83,796,335 | 470,827,261 | 256,702,712 | 59,286,770 | 315,989,482 | 130,328,214 | 24,509,565 | 154,837,779 |
| | | ACCUMULATED DFIT | | | | | | | | | |
| 12 | 282900 | ADFIT - Gas Plant In Service | 0 | (77,223,079) | (77,223,079) | 0 | (51,827,497) | (51,827,497) | 0 | (25,395,582) | (25,395,582) |
| 4, 12 | 282900 | ADFIT - Common Plant (282900 from C-DT) | 0 | (14,831,022) | (14,831,022) | 0 | (10,489,409) | (10,489,409) | 0 | (4,341,613) | (4,341,613) |
| 4 | 283750 | ADFIT - Common Plant (283750 from C-DT) | 0 | (107,919) | (107,919) | 0 | (76,361) | (76,361) | 0 | (31,558) | (31,558) |
| 12 | 283850 | ADFIT - Gas portion of Bond Redemptions | 0 | (934,677) | (934,677) | 0 | (627,299) | (627,299) | 0 | (307,378) | (307,378) |
| | | TOTAL ACCUMULATED DFIT | 0 | (93,096,697) | (93,096,697) | 0 | (63,020,566) | (63,020,566) | 0 | (30,076,131) | (30,076,131) |
| | | NET GAS UTILITY PLANT | 387,030,926 | (9,300,362) | 377,730,564 | 256,702,712 | (3,733,796) | 252,968,916 | 130,328,214 | (5,566,566) | 124,761,648 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------------|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 70.840% | 29.160% |
| G-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 70.758% | 29.242% |
| G-ALL | 6 | Actual Therms Purchased | 100.000% | 68.522% | 31.478% |
| G-ALL | 12 | Net Gas Plant (before DFIT) | 100.000% | 67.114% | 32.886% |

| | |
|---------------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ADJUSTMENTS TO NET GAS UTILITY PLANT | G-APL-12E |
| For Twelve Months Ended September 30, 2015 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Account Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------------------------------------------------|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
| | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| G-PLT | NET GAS PLANT IN SERVICE | 387,030,926 | (9,300,362) | 377,730,564 | 256,702,712 | (3,733,796) | 252,968,916 | 130,328,214 | (5,566,566) | 124,761,648 |
| | OTHER ADJUSTMENTS: | | | | | | | | | |
| 4 | 253850 Gain on Sale of General Office Bldg | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 190850 DFIT - Gain on Sale of General Office Bldg | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 117100 Gas Stored - Recoverable Base Gas | 0 | 5,731,064 | 5,731,064 | 0 | 4,059,886 | 4,059,886 | 0 | 1,671,178 | 1,671,178 |
| 1 | 164100 Gas Inventory--Jackson Prairie | 0 | 17,841,228 | 17,841,228 | 0 | 12,638,726 | 12,638,726 | 0 | 5,202,502 | 5,202,502 |
| 4 | 252000 Customer Advances | (81,232) | (54) | (81,286) | (11,804) | (38) | (11,842) | (69,428) | (16) | (69,444) |
| 99 | 235199 Customer Deposits | (436,314) | 0 | (436,314) | (436,314) | 0 | (436,314) | 0 | 0 | 0 |
| C-WKC | Working Capital | 7,518,475 | 1,617,426 | 9,135,901 | 7,518,475 | 0 | 7,518,475 | 0 | 1,617,426 | 1,617,426 |
| 99 | 186710 DSM Programs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL OTHER ADJUSTMENTS | 7,000,929 | 25,189,664 | 32,190,593 | 7,070,357 | 16,698,574 | 23,768,931 | (69,428) | 8,491,090 | 8,421,662 |
| | NET RATE BASE | 394,031,855 | 15,889,302 | 409,921,157 | 263,773,069 | 12,964,778 | 276,737,847 | 130,258,786 | 2,924,524 | 133,183,310 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------------|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 70.840% | 29.160% |
| G-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 70.758% | 29.242% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--------------------------------------------|-------------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS-NORTH DEPRECIATION EXPENSE | G-DEPX-12E |
| For Twelve Months Ended September 30, 2015 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|--------------------------------------|--------------------|-----------------------------------------|------------------------------------------|------------------------------------------|-----------------------|------------------|-------------------|------------------------|------------------|-------------------|-------------------|------------------|------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| Electric Production | | | | | | | | | | | | | |
| Steam (ED-AN) | 7,807,554 | 7,807,554 | | | | | | | | | | | |
| Hydro (ED-AN) | 8,670,837 | 8,670,837 | | | | | | | | | | | |
| Other (ED-AN) | 9,388,002 | 9,388,002 | | | | | | | | | | | |
| Total Electric Production | 25,866,393 | 25,866,393 | | | | | | | | | | | |
| Electric Transmission | | | | | | | | | | | | | |
| ED-AN | 10,887,512 | 10,887,512 | | | | | | | | | | | |
| Total Electric Transmission | 10,887,512 | 10,887,512 | | | | | | | | | | | |
| Electric Distribution | | | | | | | | | | | | | |
| ED-AN | 23,020 | 23,020 | | | | | | | | | | | |
| ED-ID | 15,035,923 | 15,035,923 | | | | | | | | | | | |
| ED-WA | 24,981,413 | 24,981,413 | | | | | | | | | | | |
| Total Electric Distribution | 40,040,356 | 40,040,356 | | | | | | | | | | | |
| Gas Underground Storage | | | | | | | | | | | | | |
| 1 GD-AN | 605,662 | | 605,662 | | | 605,662 | 605,662 | | 429,051 | 429,051 | | 176,611 | 176,611 |
| GD-OR | 116,993 | | | 116,993 | | | | | | | | | |
| Total Gas Underground Storage | 722,655 | | 605,662 | 116,993 | | 605,662 | 605,662 | | 429,051 | 429,051 | | 176,611 | 176,611 |
| Gas Distribution | | | | | | | | | | | | | |
| 6 GD-AN | 64,597 | | 64,597 | | | 64,597 | 64,597 | | 44,263 | 44,263 | | 20,334 | 20,334 |
| GD-ID | 4,469,326 | | 4,469,326 | | 4,469,326 | 4,469,326 | 4,469,326 | | | | 4,469,326 | | 4,469,326 |
| GD-WA | 8,886,979 | | 8,886,979 | | 8,886,979 | 8,886,979 | 8,886,979 | 8,886,979 | | 8,886,979 | | | |
| GD-OR | 5,892,496 | | | 5,892,496 | | | | | | | | | |
| Total Gas Distribution | 19,313,398 | | 13,420,902 | 5,892,496 | 13,356,305 | 64,597 | 13,420,902 | 8,886,979 | 44,263 | 8,931,242 | 4,469,326 | 20,334 | 4,489,660 |
| General Plant | | | | | | | | | | | | | |
| ED-AN | 2,744,304 | 2,744,304 | | | | | | | | | | | |
| ED-ID | 182,269 | 182,269 | | | | | | | | | | | |
| ED-WA | 1,102,807 | 1,102,807 | | | | | | | | | | | |
| 7,4 CD-AA | 15,289,972 | 10,939,516 | 3,019,923 | 1,330,533 | | 3,019,923 | 3,019,923 | | 2,136,837 | 2,136,837 | | 883,086 | 883,086 |
| 9,4 CD-AN | 703,066 | 553,623 | 149,443 | | | 149,443 | 149,443 | | 105,743 | 105,743 | | 43,700 | 43,700 |
| 9 CD-ID | 327,429 | 257,831 | 69,598 | | 69,598 | 69,598 | 69,598 | | | | 69,598 | | 69,598 |
| 9 CD-WA | 179,648 | 141,462 | 38,186 | | 38,186 | 38,186 | 38,186 | 38,186 | | 38,186 | | | |
| 8,4 GD-AA | 257,443 | | 177,847 | 79,596 | | 177,847 | 177,847 | | 125,841 | 125,841 | | 52,006 | 52,006 |
| 4 GD-AN | 38,431 | | 38,431 | | | 38,431 | 38,431 | | 27,193 | 27,193 | | 11,238 | 11,238 |
| GD-ID | 46,902 | | 46,902 | | 46,902 | 46,902 | 46,902 | | | | 46,902 | | 46,902 |
| GD-WA | 216,643 | | 216,643 | | 216,643 | 216,643 | 216,643 | 216,643 | | 216,643 | | | |
| GD-OR | 209,453 | | | 209,453 | | | | | | | | | |
| Total General Plant | 21,298,367 | 15,921,812 | 3,756,973 | 1,619,582 | 371,329 | 3,385,644 | 3,756,973 | 254,829 | 2,395,614 | 2,650,443 | 116,500 | 990,030 | 1,106,530 |
| Total Depreciation Expense | 118,128,681 | 92,716,073 | 17,783,537 | 7,629,071 | 13,727,634 | 4,055,903 | 17,783,537 | 9,141,808 | 2,868,928 | 12,010,736 | 4,585,826 | 1,186,975 | 5,772,801 |

Allocation Ratios:

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

| | |
|--------------------------------------------|-------------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS-NORTH DEPRECIATION EXPENSE | G-DEPX-12E |
| For Twelve Months Ended September 30, 2015 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| | | | | | | | | |
|---|--------------------------------|---------|---------|---------|---|-------------------------------|---------|---------|
| 7 | Elec/Gas North/Oregon 4-Factor | 71.547% | 19.751% | 8.702% | 1 | System Contract Demand | 70.840% | 29.160% |
| 8 | Gas North/Oregon 4-Factor | 0.000% | 69.082% | 30.918% | 4 | Jurisdictional 4-Factor Ratio | 70.758% | 29.242% |
| 9 | Elec/Gas North 4-Factor | 78.744% | 21.256% | 0.000% | 6 | Actual Therms Purchased | 68.522% | 31.478% |

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Twelve Months Ended September 30, 2015
Ending Balance Basis

Report ID:
G-AMTX-12E

AVISTA UTILITIES

| Ref/Basis | System | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | | |
|---------------------------------------------------------|--------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|-----------|---------------|------------------------|------------------|------------------|-------------------|------------------|--------------|------------------|------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | | |
| Production/Transmission | | | | | | | | | | | | | | | |
| Franchises (302000) | ED-AN | 918,400 | 918,400 | | | | | | | | | | | | |
| Misc Intangible Plt (303000) | ED-AN | 228,141 | 228,141 | | | | | | | | | | | | |
| Total Production/Transmission | | 1,146,541 | 1,146,541 | | | | | | | | | | | | |
| Distribution | | | | | | | | | | | | | | | |
| Franchises (302000) | ED-WA | 24,153 | 24,153 | | | | | | | | | | | | |
| Misc Intangible Plt (303000) | ED-WA | 2,844 | 2,844 | | | | | | | | | | | | |
| Total Distribution | | 26,997 | 26,997 | | | | | | | | | | | | |
| General Plant - 303000 | | | | | | | | | | | | | | | |
| 7,4 | CD-AA | 584,964 | 418,524 | 115,536 | 50,904 | | 115,536 | 115,536 | | 81,751 | 81,751 | | 33,785 | 33,785 | |
| 9,4 | CD-AN | 9,729 | 7,661 | 2,068 | | | 2,068 | 2,068 | | 1,463 | 1,463 | | 605 | 605 | |
| | GD-ID | 4,058 | | 4,058 | | | 4,058 | 4,058 | | | | 4,058 | | 4,058 | |
| | GD-WA | 24,862 | | 24,862 | | | 24,862 | 24,862 | 24,862 | | 24,862 | | | | |
| | GD-OR | 8,068 | | | 8,068 | | | | | | | | | | |
| Total General Plant - 303000 | | 631,681 | 426,185 | 146,524 | 58,972 | | 28,920 | 117,604 | 146,524 | 24,862 | 83,214 | 108,076 | 4,058 | 34,390 | 38,448 |
| Miscellaneous IT Intangible Plant - 3031XX | | | | | | | | | | | | | | | |
| 7,4 | CD-AA | 15,964,196 | 11,421,904 | 3,153,088 | 1,389,204 | | 3,153,088 | 3,153,088 | | 2,231,062 | 2,231,062 | | 922,026 | 922,026 | |
| 9,4 | CD-AN | 9,160 | 7,213 | 1,947 | | | 1,947 | 1,947 | | 1,378 | 1,378 | | 569 | 569 | |
| 9,4 | CD-ID | 11,055 | 8,705 | 2,350 | | | 2,350 | 2,350 | | | | 2,350 | | 2,350 | |
| | ED-AN | 372,320 | 372,320 | | | | | | | | | | | | |
| | ED-ID | 4,747 | 4,747 | | | | | | | | | | | | |
| | ED-WA | 1,036,741 | 1,036,741 | | | | | | | | | | | | |
| 8,4 | GD-AA | 431,813 | | 298,305 | 133,508 | | 298,305 | 298,305 | | 211,075 | 211,075 | | 87,230 | 87,230 | |
| 4 | GD-AN | 557 | | 557 | | | 557 | 557 | | 394 | 394 | | 163 | 163 | |
| | GD-OR | 59 | | | 59 | | | | | | | | | | |
| Total Miscellaneous IT Intangible Plant - 3031XX | | 17,830,648 | 12,851,630 | 3,456,247 | 1,522,771 | | 2,350 | 3,453,897 | 3,456,247 | 2,443,909 | 2,443,909 | | 2,350 | 1,009,988 | 1,012,338 |
| Gas Underground Storage | | | | | | | | | | | | | | | |
| 1 | GD-AN | 227 | | 227 | | | 227 | 227 | | 161 | 161 | | 66 | 66 | |
| Total Gas Underground Storage | | 227 | | 227 | | | 227 | 227 | | 161 | 161 | | 66 | 66 | |
| General Plant - 390200, 396200 | | | | | | | | | | | | | | | |
| 7,4 | CD-AA | 27,746 | 19,851 | 5,481 | 2,414 | | 5,481 | 5,481 | | 3,878 | 3,878 | | 1,603 | 1,603 | |
| 4 | ED-AN | 5,567 | 5,567 | | | | | | | | | | | | |
| | GD-OR | 0 | | | 0 | | | | | | | | | | |
| Total General Plant- 390200, 396200 | | 33,313 | 25,418 | 5,481 | 2,414 | | 5,481 | 5,481 | | 3,878 | 3,878 | | 1,603 | 1,603 | |
| Total Amortization Expense | | 19,669,407 | 14,476,771 | 3,608,479 | 1,584,157 | | 31,270 | 3,577,209 | 3,608,479 | 24,862 | 2,531,162 | 2,556,024 | 6,408 | 1,046,047 | 1,052,455 |

Allocation Ratios:

| Service - | Electric | Gas-North | Gas-South | Jurisdiction - | Washington | Idaho |
|----------------------------------|----------|-----------|-----------|-------------------------------|------------|---------|
| 7 Elec/Gas North/Oregon 4-Factor | 71.547% | 19.751% | 8.702% | 1 System Contract Demand | 70.840% | 29.160% |
| 8 Gas North/Oregon 4-Factor | 0.000% | 69.082% | 30.918% | 4 Jurisdictional 4-Factor Rat | 70.758% | 29.242% |
| 9 Elec/Gas North 4-Factor | 78.744% | 21.256% | 0.000% | | | |

| | |
|--------------------------------------------|-------------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS-NORTH ACCUMULATED DEPRECIATION | G-ADEP-12E |
| For Twelve Months Ended September 30, 2015 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|---------------------------------------|------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|---------------------|----------------------|------------------------|---------------------|----------------------|---------------------|--------------------|---------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| Electric Production | | | | | | | | | | | | | |
| | Steam (ED-AN) | (291,318,158) | (291,318,158) | | | | | | | | | | |
| | Hydro (ED-AN) | (137,010,051) | (137,010,051) | | | | | | | | | | |
| | Other (ED-AN) | (100,786,450) | (100,786,450) | | | | | | | | | | |
| Total Electric Production | (529,114,659) | (529,114,659) | | | | | | | | | | | |
| Electric Transmission | | | | | | | | | | | | | |
| | ED-AN | (200,517,510) | (200,517,510) | | | | | | | | | | |
| Total Electric Transmission | (200,517,510) | (200,517,510) | | | | | | | | | | | |
| Electric Distribution | | | | | | | | | | | | | |
| | ED-AN | (23,207) | (23,207) | | | | | | | | | | |
| | ED-ID | (173,536,706) | (173,536,706) | | | | | | | | | | |
| | ED-WA | (278,730,532) | (278,730,532) | | | | | | | | | | |
| Total Electric Distribution | (452,290,445) | (452,290,445) | | | | | | | | | | | |
| Gas Underground Storage | | | | | | | | | | | | | |
| 1 | GD-AN | (13,931,954) | (13,931,954) | | (13,931,954) | (13,931,954) | | (9,869,396) | (9,869,396) | | (4,062,558) | (4,062,558) | |
| | GD-OR | (717,101) | | (717,101) | | | | | | | | | |
| Total Gas Underground Storage | (14,649,055) | | (13,931,954) | (717,101) | (13,931,954) | (13,931,954) | | (9,869,396) | (9,869,396) | | (4,062,558) | (4,062,558) | |
| Gas Distribution | | | | | | | | | | | | | |
| 6 | GD-AN | (1,556,998) | (1,556,998) | | | (1,556,998) | (1,556,998) | (1,066,886) | (1,066,886) | | (490,112) | (490,112) | |
| | GD-ID | (62,488,306) | (62,488,306) | | (62,488,306) | (62,488,306) | | | | (62,488,306) | | (62,488,306) | |
| | GD-WA | (121,962,770) | (121,962,770) | | (121,962,770) | (121,962,770) | (121,962,770) | | (121,962,770) | | | | |
| | GD-OR | (96,010,590) | | (96,010,590) | | | | | | | | | |
| Total Gas Distribution | (282,018,664) | | (186,008,074) | (96,010,590) | (184,451,076) | (1,556,998) | (186,008,074) | (121,962,770) | (1,066,886) | (123,029,656) | (62,488,306) | (490,112) | (62,978,418) |
| General Plant | | | | | | | | | | | | | |
| | ED-AN | (41,689,613) | (41,689,613) | | | | | | | | | | |
| | ED-ID | (7,795,662) | (7,795,662) | | | | | | | | | | |
| | ED-WA | (17,520,159) | (17,520,159) | | | | | | | | | | |
| 7,4 | CD-AA | (45,785,244) | (32,757,968) | (9,043,044) | (3,984,232) | (9,043,044) | (9,043,044) | (6,398,677) | (6,398,677) | | (2,644,367) | (2,644,367) | |
| 9,4 | CD-AN | (12,233,901) | (9,633,463) | (2,600,438) | | (2,600,438) | (2,600,438) | (1,840,018) | (1,840,018) | | (760,420) | (760,420) | |
| 9 | CD-ID | (5,577,732) | (4,392,129) | (1,185,603) | | (1,185,603) | (1,185,603) | | | (1,185,603) | | (1,185,603) | |
| 9 | CD-WA | (2,820,780) | (2,221,195) | (599,585) | | (599,585) | (599,585) | (599,585) | (599,585) | | | | |
| 8,4 | GD-AA | (1,866,212) | | (1,289,217) | (576,995) | (1,289,217) | (1,289,217) | (912,224) | (912,224) | | (376,993) | (376,993) | |
| 4 | GD-AN | (1,995,975) | (1,995,975) | | | (1,995,975) | (1,995,975) | (1,412,312) | (1,412,312) | | (583,663) | (583,663) | |
| | GD-ID | (1,595,383) | (1,595,383) | | (1,595,383) | (1,595,383) | | | | (1,595,383) | | (1,595,383) | |
| | GD-WA | (4,943,429) | (4,943,429) | | (4,943,429) | (4,943,429) | (4,943,429) | (4,943,429) | (4,943,429) | | | | |
| | GD-OR | (4,438,773) | | (4,438,773) | | | | | | | | | |
| Total General Plant | (148,262,863) | (116,010,189) | (23,252,674) | (9,000,000) | (8,324,000) | (14,928,674) | (23,252,674) | (5,543,014) | (10,563,231) | (16,106,245) | (2,780,986) | (4,365,443) | (7,146,429) |
| Total Accumulated Depreciation | (1,626,853,196) | (1,297,932,803) | (223,192,702) | (105,727,691) | (192,775,076) | (30,417,626) | (223,192,702) | (127,505,784) | (21,499,513) | (149,005,297) | (65,269,292) | (8,918,113) | (74,187,405) |

Allocation Ratios:

| | | | | | | |
|-----------|----------|-----------|-----------|----------------|------------|--------------------------------------|
| Service - | Electric | Gas-North | Gas-South | Jurisdiction - | Washington | Idaho |
| | | | | Page 1 of 2 | | Print Date-Time: 11/10/2015 11:28 AM |

| | |
|--------------------------------------------|-------------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS-NORTH ACCUMULATED DEPRECIATION | G-ADEP-12E |
| For Twelve Months Ended September 30, 2015 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| | | | | | | | | |
|---|--------------------------------|---------|---------|---------|---|-------------------------------|---------|---------|
| 7 | Elec/Gas North/Oregon 4-Factor | 71.547% | 19.751% | 8.702% | 1 | System Contract Demand | 70.840% | 29.160% |
| 8 | Gas North/Oregon 4-Factor | 0.000% | 69.082% | 30.918% | 4 | Jurisdictional 4-Factor Ratio | 70.758% | 29.242% |
| 9 | Elec/Gas North 4-Factor | 78.744% | 21.256% | 0.000% | 6 | Actual Therms Purchased | 68.522% | 31.478% |

| | |
|--------------------------------------------|--------------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS-NORTH ACCUMULATED AMORTIZATION | G-AAAMT-12E |
| For Twelve Months Ended September 30, 2015 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------------------------------------------|---------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|--------------------|--------------------|------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| Production/Transmission | | | | | | | | | | | | | |
| Franchises (302000) ED-AN | (8,993,353) | (8,993,353) | | | | | | | | | | | |
| Misc Intangible Plt (303000 ED-AN) | (1,072,901) | (1,072,901) | | | | | | | | | | | |
| Total Production/Transmission | (10,066,254) | (10,066,254) | | | | | | | | | | | |
| Distribution | | | | | | | | | | | | | |
| Franchises (302000) ED-WA | (139,197) | (139,197) | | | | | | | | | | | |
| Misc Intangible Plt (303000 ED-WA) | (30,165) | (30,165) | | | | | | | | | | | |
| Total Distribution | (169,362) | (169,362) | | | | | | | | | | | |
| General Plant - 303000 | | | | | | | | | | | | | |
| 7,4 CD-AA | (1,162,615) | (831,816) | (229,628) | (101,171) | | (229,628) | (229,628) | | (162,480) | (162,480) | | (67,148) | (67,148) |
| 9,4 CD-AN | (74,878) | (58,962) | (15,916) | | | (15,916) | (15,916) | | (11,262) | (11,262) | | (4,654) | (4,654) |
| GD-ID | (54,131) | | (54,131) | | (54,131) | (54,131) | (54,131) | | | | (54,131) | | (54,131) |
| GD-WA | (135,351) | | (135,351) | | (135,351) | (135,351) | (135,351) | (135,351) | | | | | |
| GD-OR | (70,532) | | | (70,532) | | | | | | | | | |
| Total General Plant - 303000 | (1,497,507) | (890,778) | (435,026) | (171,703) | (189,482) | (245,544) | (435,026) | (135,351) | (173,742) | (309,093) | (54,131) | (71,802) | (125,933) |
| Miscellaneous IT Intangible Plant - 3031XX | | | | | | | | | | | | | |
| 7,4 CD-AA | (35,032,429) | (25,064,652) | (6,919,255) | (3,048,522) | | (6,919,255) | (6,919,255) | | (4,895,927) | (4,895,927) | | (2,023,328) | (2,023,328) |
| 9,4 CD-AN | (23,136) | (18,218) | (4,918) | | | (4,918) | (4,918) | | (3,480) | (3,480) | | (1,438) | (1,438) |
| 9 CD-ID | (29,708) | (23,393) | (6,315) | | (6,315) | (6,315) | (6,315) | | | | (6,315) | | (6,315) |
| ED-AN | (628,614) | (628,614) | | | | | | | | | | | |
| ED-ID | (16,799) | (16,799) | | | | | | | | | | | |
| ED-WA | (2,515,113) | (2,515,113) | | | | | | | | | | | |
| 8,4 GD-AA | (1,775,914) | | (1,226,837) | (549,077) | | (1,226,837) | (1,226,837) | | (868,085) | (868,085) | | (358,752) | (358,752) |
| 4 GD-AN | (11,527) | | (11,527) | | | (11,527) | (11,527) | | (8,156) | (8,156) | | (3,371) | (3,371) |
| GD-OR | (1,231) | | | (1,231) | | | | | | | | | |
| Total Miscellaneous IT Intangible Plant - 3031 | (40,034,471) | (28,266,789) | (8,168,852) | (3,598,830) | (6,315) | (8,162,537) | (8,168,852) | | (5,775,648) | (5,775,648) | (6,315) | (2,386,889) | (2,393,204) |
| Gas Underground Storage | | | | | | | | | | | | | |
| 1 GD-AN | (240,030) | | (240,030) | | | (240,030) | (240,030) | | (170,037) | (170,037) | | (69,993) | (69,993) |
| Total Gas Underground Storage | (240,030) | | (240,030) | | | (240,030) | (240,030) | | (170,037) | (170,037) | | (69,993) | (69,993) |
| General Plant - 390200, 396200 | | | | | | | | | | | | | |
| 7,4 CD-AA | (237,237) | (169,736) | (46,857) | (20,644) | | (46,857) | (46,857) | | (33,155) | (33,155) | | (13,702) | (13,702) |
| 9 CD-ID | (4,537) | (3,573) | (964) | | (964) | (964) | (964) | | | | (964) | | (964) |
| 9 CD-WA | (8,332) | (6,561) | (1,771) | | (1,771) | (1,771) | (1,771) | (1,771) | | | | | |
| 4 ED-AN | (67,031) | (67,031) | | | | | | | | | | | |
| ED-WA | (110,678) | (110,678) | | | | | | | | | | | |
| GD-WA | (1,863) | | (1,863) | | (1,863) | (1,863) | (1,863) | (1,863) | | | | | |
| GD-OR | 0 | | | 0 | | | | | | | | | |
| Total General Plant - 390200, 396200 | (429,678) | (357,579) | (51,455) | (20,644) | (4,598) | (46,857) | (51,455) | (3,634) | (33,155) | (36,789) | (964) | (13,702) | (14,666) |
| Total Accumulated Amortization | (52,437,302) | (39,750,762) | (8,895,363) | (3,791,177) | (200,395) | (8,694,968) | (8,895,363) | (138,985) | (6,152,582) | (6,291,567) | (61,410) | (2,542,386) | (2,603,796) |

| | | | | | | | | | | | | | |
|---------------------------|--|----------|-----------|-----------|--|----------------|--|------------|--|--|--|-------|--|
| Allocation Ratios: | | | | | | | | | | | | | |
| Service - | | Electric | Gas-North | Gas-South | | Jurisdiction - | | Washington | | | | Idaho | |

| | | |
|--------------------------------------------|--|-------------------|
| RESULTS OF OPERATIONS | | Report ID: |
| GAS-NORTH ACCUMULATED AMORTIZATION | | G-AAMT-12E |
| For Twelve Months Ended September 30, 2015 | | |
| Ending Balance Basis | | |

AVISTA UTILITIES

| | | | | | | | | |
|---|--------------------------------|---------|---------|---------|---|-------------------------------|---------|---------|
| 7 | Elec/Gas North/Oregon 4-Factor | 71.547% | 19.751% | 8.702% | 1 | System Contract Demand | 70.840% | 29.160% |
| 8 | Gas North/Oregon 4-Factor | 0.000% | 69.082% | 30.918% | 4 | Jurisdictional 4-Factor Ratio | 70.758% | 29.242% |
| 9 | Elec/Gas North 4-Factor | 78.744% | 21.256% | 0.000% | | | | |

| | |
|--------------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-12E |
| For Twelve Months Ended September 30, 2015 | |
| Ending Balance Basis | |

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis | Account | Description | Total | ***** ELECTRIC ***** | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS ***** | | | |
|-----------|---------|------------------------------|--------------------|----------------------|------------------|-------------------|-----------------------|------------------|------------------|-------------------|------------------------|------------------|------------------|-------------------|
| | | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total |
| | 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 | |
| 99 | | GD-WA / ID / AN | 477,164 | 0 | 0 | 0 | 0 | 477,164 | 0 | 0 | 0 | 477,164 | 0 | |
| 99 | | GD-OR / AS | 848,544 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 848,544 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 6,124,477 | 0 | 0 | 4,381,880 | 4,381,880 | 0 | 0 | 1,209,645 | 1,209,645 | 0 | 532,952 | |
| 9 | | CD-WA / ID / AN | 1,358,814 | 491,028 | 344,288 | 234,669 | 1,069,985 | 132,547 | 92,936 | 63,346 | 288,829 | 0 | 0 | |
| | | TOTAL ACCOUNT | 9,207,663 | 504,639 | 706,567 | 4,639,323 | 5,850,529 | 609,711 | 92,936 | 1,272,991 | 1,975,638 | 848,544 | 532,952 | 1,381,496 |
| | 390XXX | Structures & Improvements | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 7,203,298 | 1,046,436 | 2,164,230 | 3,992,632 | 7,203,298 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 2,239,070 | 0 | 0 | 0 | 0 | 2,239,070 | 0 | 0 | 0 | 2,239,070 | 0 | |
| 99 | | GD-OR / AS | 3,547,608 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,547,608 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 81,434,116 | 0 | 0 | 58,263,667 | 58,263,667 | 0 | 0 | 16,084,052 | 16,084,052 | 0 | 7,086,397 | |
| 9 | | CD-WA / ID / AN | 22,564,006 | 5,555,068 | 4,583,481 | 7,629,252 | 17,767,801 | 1,499,524 | 1,237,256 | 2,059,425 | 4,796,205 | 0 | 0 | |
| | | TOTAL ACCOUNT | 116,988,098 | 6,601,504 | 6,747,711 | 69,885,551 | 83,234,766 | 3,738,594 | 1,237,256 | 18,143,477 | 23,119,327 | 3,547,608 | 7,086,397 | 10,634,005 |
| | 391XXX | Office Furniture & Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 9,949,329 | 3,376,203 | 14,649 | 6,558,477 | 9,949,329 | 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 | |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | | GD-AA | 638,260 | 0 | 0 | 0 | 0 | 0 | 0 | 440,923 | 440,923 | 0 | 197,337 | |
| 7 | | CD-AA | 66,719,229 | 0 | 0 | 47,735,607 | 47,735,607 | 0 | 0 | 13,177,715 | 13,177,715 | 0 | 5,805,907 | |
| 9 | | CD-WA / ID / AN | 219,718 | 30,366 | 67,008 | 75,641 | 173,015 | 8,197 | 18,088 | 20,418 | 46,703 | 0 | 0 | |
| | | TOTAL ACCOUNT | 77,533,186 | 3,406,569 | 81,657 | 54,369,725 | 57,857,951 | 8,197 | 18,088 | 13,645,706 | 13,671,991 | 0 | 6,003,244 | 6,003,244 |
| | 392XXX | Transportation Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 31,706,879 | 14,909,425 | 5,445,401 | 11,352,053 | 31,706,879 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 10,424,152 | 0 | 0 | 0 | 0 | 6,791,537 | 2,282,092 | 1,350,523 | 10,424,152 | 0 | 0 | |
| 99 | | GD-OR / AS | 3,625,750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,625,750 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 566,854 | 0 | 0 | 405,567 | 405,567 | 0 | 0 | 111,959 | 111,959 | 0 | 49,328 | |
| 9 | | CD-WA / ID / AN | 5,734,170 | 1,710,746 | 901,970 | 1,902,598 | 4,515,314 | 461,796 | 243,476 | 513,584 | 1,218,856 | 0 | 0 | |
| | | TOTAL ACCOUNT | 52,057,805 | 16,620,171 | 6,347,371 | 13,660,218 | 36,627,760 | 7,253,333 | 2,525,568 | 1,976,066 | 11,754,967 | 3,625,750 | 49,328 | 3,675,078 |

| | |
|--------------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-12E |
| For Twelve Months Ended September 30, 2015 | |
| Ending Balance Basis | |

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis | Account | Description | Total | ***** ELECTRIC ***** | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS ***** | | | |
|-----------|---------|---------------------------------|-------------------|----------------------|------------------|------------------|-----------------------|------------------|----------------|------------------|------------------------|----------------|------------------|------------------|
| | | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total |
| | 393000 | Stores Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 400,506 | 10,739 | 14,745 | 375,022 | 400,506 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 84,271 | 0 | 0 | 0 | 0 | 84,271 | 0 | 0 | 84,271 | 0 | 0 | |
| 99 | | GD-OR / AS | 57,227 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 57,227 | 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 | 3,368,412 | 110,869 | 138,543 | 2,403,010 | 2,652,422 | 29,928 | 37,398 | 648,664 | 715,990 | 0 | 0 | |
| | | TOTAL ACCOUNT | 3,910,416 | 121,608 | 153,288 | 2,778,032 | 3,052,928 | 114,199 | 37,398 | 648,664 | 800,261 | 57,227 | 0 | 57,227 |
| | 394000 | Tools, Shop, & Garage Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 3,159,107 | 972,218 | 298,727 | 1,888,162 | 3,159,107 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 2,718,776 | 0 | 0 | 0 | 0 | 1,977,244 | 371,101 | 370,431 | 2,718,776 | 0 | 0 | |
| 99 | | GD-OR / AS | 985,838 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 985,838 | 0 | |
| 8 | | GD-AA | 2,524,281 | 0 | 0 | 0 | 0 | 0 | 0 | 1,743,824 | 1,743,824 | 0 | 780,457 | |
| 7 | | CD-AA | 10,948,065 | 0 | 0 | 7,833,012 | 7,833,012 | 0 | 0 | 2,162,352 | 2,162,352 | 0 | 952,701 | |
| 9 | | CD-WA / ID / AN | 1,251,769 | 21,139 | 765,636 | 198,918 | 985,693 | 5,706 | 206,674 | 53,696 | 266,076 | 0 | 0 | |
| | | TOTAL ACCOUNT | 21,587,836 | 993,357 | 1,064,363 | 9,920,092 | 11,977,812 | 1,982,950 | 577,775 | 4,330,303 | 6,891,028 | 985,838 | 1,733,158 | 2,718,996 |
| | 395000 | Laboratory Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 828,908 | 224,719 | 44,361 | 559,828 | 828,908 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 183,279 | 0 | 0 | 0 | 0 | 29,243 | 9,537 | 144,499 | 183,279 | 0 | 0 | |
| 99 | | GD-OR / AS | 111,504 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 111,504 | 0 | |
| 8 | | GD-AA | 244,237 | 0 | 0 | 0 | 0 | 0 | 0 | 168,724 | 168,724 | 0 | 75,513 | |
| 7 | | CD-AA | 355,663 | 0 | 0 | 254,466 | 254,466 | 0 | 0 | 70,247 | 70,247 | 0 | 30,950 | |
| 9 | | CD-WA / ID / AN | 72,330 | 3,444 | 1,099 | 52,412 | 56,955 | 930 | 297 | 14,148 | 15,375 | 0 | 0 | |
| | | TOTAL ACCOUNT | 1,795,921 | 228,163 | 45,460 | 866,706 | 1,140,329 | 30,173 | 9,834 | 397,618 | 437,625 | 111,504 | 106,463 | 217,967 |

| | |
|--------------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-12E |
| For Twelve Months Ended September 30, 2015 | |
| Ending Balance Basis | |

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis | Account | Description | Total | ***** ELECTRIC ***** | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS ***** | | | |
|-----------|---------|----------------------------|--------------------|----------------------|-------------------|--------------------|-----------------------|-------------------|------------------|-------------------|------------------------|-------------------|-------------------|-------------------|
| | | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total |
| | 396XXX | Power Operated Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 33,619,498 | 15,590,726 | 9,880,887 | 8,147,885 | 33,619,498 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 4,564,471 | 0 | 0 | 0 | 0 | 2,900,524 | 833,453 | 830,494 | 4,564,471 | 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 | 378,111 | 378,111 | 0 | 0 | 104,380 | 104,380 | 0 | 45,988 | |
| 9 | | CD-WA / ID / AN | 1,687,310 | 257,365 | 419,690 | 651,600 | 1,328,655 | 69,473 | 113,290 | 175,892 | 358,655 | 0 | 0 | |
| | | TOTAL ACCOUNT | 40,443,592 | 15,848,091 | 10,300,577 | 9,177,596 | 35,326,264 | 2,969,997 | 946,743 | 1,110,766 | 5,027,506 | 43,834 | 45,988 | 89,822 |
| | 397XXX | Communication Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 60,412,919 | 11,592,769 | 4,992,921 | 43,827,229 | 60,412,919 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 1,254,902 | 0 | 0 | 0 | 0 | 699,208 | 555,694 | 0 | 1,254,902 | 0 | 0 | |
| 99 | | GD-OR / AS | 1,230,831 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,230,831 | 0 | |
| 8 | | GD-AA | 992,932 | 0 | 0 | 0 | 0 | 0 | 0 | 685,937 | 685,937 | 0 | 306,995 | |
| 7 | | CD-AA | 31,460,822 | 0 | 0 | 22,509,274 | 22,509,274 | 0 | 0 | 6,213,827 | 6,213,827 | 0 | 2,737,721 | |
| 9 | | CD-WA / ID / AN | 12,890,560 | 556,060 | 3,191,677 | 6,402,805 | 10,150,542 | 150,102 | 861,555 | 1,728,361 | 2,740,018 | 0 | 0 | |
| | | TOTAL ACCOUNT | 108,242,966 | 12,148,829 | 8,184,598 | 72,739,308 | 93,072,735 | 849,310 | 1,417,249 | 8,628,125 | 10,894,684 | 1,230,831 | 3,044,716 | 4,275,547 |
| | 398000 | Miscellaneous Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 80,898 | 0 | 2,299 | 78,599 | 80,898 | 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 | 2,367 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,367 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 430,192 | 0 | 0 | 307,790 | 307,790 | 0 | 0 | 84,967 | 84,967 | 0 | 37,435 | |
| 9 | | CD-WA / ID / AN | 9,978 | 3,926 | 0 | 3,931 | 7,857 | 1,060 | 0 | 1,061 | 2,121 | 0 | 0 | |
| | | TOTAL ACCOUNT | 523,435 | 3,926 | 2,299 | 390,320 | 396,545 | 1,060 | 0 | 86,028 | 87,088 | 2,367 | 37,435 | 39,802 |
| | | TOTAL GENERAL PLANT | 432,290,918 | 56,476,857 | 33,633,891 | 238,426,871 | 328,537,619 | 17,557,524 | 6,862,847 | 50,239,744 | 74,660,115 | 10,453,503 | 18,639,681 | 29,093,184 |

ALLOCATION RATIOS:

| | | | | | | |
|-------|----|--------------------------------|----------|---------|---------|---------|
| G-ALL | 7 | Elec/Gas North/Oregon 4-Factor | 100.000% | 71.547% | 19.751% | 8.702% |
| G-ALL | 8 | Gas North/Oregon 4-Factor | 100.000% | 0.000% | 69.082% | 30.918% |
| G-ALL | 9 | Elec/Gas North 4-Factor | 100.000% | 78.744% | 21.256% | 0.000% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% | 0.000% |

| | |
|--------------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON INTANGIBLE PLANT | C-IPL-12E |
| For Twelve Months Ended September 30, 2015 | |
| Ending Balance Basis | |

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis | Account | Description | Total | ***** ELECTRIC ***** | | | ***** GAS NORTH ***** | | | ***** OREGON GAS***** | | |
|-----------|--------------|-------------------------------------------|--------------------|----------------------|---------------|--------------------|-----------------------|------------------|----------------|-----------------------|-------------------|----------------|
| | | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR |
| | 303000 | Intangible Plant | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 10,439,636 | 153,179 | 0 | 10,286,457 | 10,439,636 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 1,203,631 | 0 | 0 | 0 | 0 | 1,022,594 | 181,037 | 0 | 1,203,631 | 0 |
| 99 | | GD-OR / AS | 426,123 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 426,123 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 8,866,636 | 0 | 0 | 6,343,812 | 6,343,812 | 0 | 0 | 1,751,249 | 1,751,249 | 0 |
| 9 | | CD-WA / ID / AN | 194,058 | 0 | 0 | 152,809 | 152,809 | 0 | 0 | 41,249 | 41,249 | 0 |
| | | TOTAL ACCOUNT | 21,130,084 | 153,179 | 0 | 16,783,078 | 16,936,257 | 1,022,594 | 181,037 | 1,792,498 | 2,996,129 | 426,123 |
| | 303100 | Misc Intangible Plant--Mainframe Software | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 7,533,533 | 5,177,961 | 23,524 | 2,332,048 | 7,533,533 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | GD-AA | 2,608,532 | 0 | 0 | 0 | 0 | 0 | 0 | 1,802,026 | 1,802,026 | 0 |
| 7 | | CD-AA | 145,684,674 | 0 | 0 | 104,233,014 | 104,233,014 | 0 | 0 | 28,774,180 | 28,774,180 | 0 |
| 9 | | CD-WA / ID / AN | 142,866 | 0 | 75,345 | 37,153 | 112,498 | 0 | 20,339 | 10,029 | 30,368 | 0 |
| | | TOTAL ACCOUNT | 155,969,605 | 5,177,961 | 98,869 | 106,602,215 | 111,879,045 | 0 | 20,339 | 30,586,235 | 30,606,574 | 0 |
| | 303110 | Misc Intangible Plant--PC Software | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 11,526 | 0 | 0 | 0 | 0 | 0 | 0 | 11,526 | 11,526 | 0 |
| 99 | | GD-OR / AS | 1,231 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,231 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 5,422,575 | 0 | 0 | 3,879,690 | 3,879,690 | 0 | 0 | 1,071,013 | 1,071,013 | 0 |
| 8 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 5,435,332 | 0 | 0 | 3,879,690 | 3,879,690 | 0 | 0 | 1,082,539 | 1,082,539 | 1,231 |
| | TOTAL | | 182,535,021 | 5,331,140 | 98,869 | 127,264,983 | 132,694,992 | 1,022,594 | 201,376 | 33,461,272 | 34,685,242 | 427,354 |

ALLOCATION RATIOS:

| | | | | | | |
|-------|----|--------------------------------|----------|---------|---------|---------|
| G-ALL | 7 | Elec/Gas North/Oregon 4-Factor | 100.000% | 71.547% | 19.751% | 8.702% |
| G-ALL | 8 | Gas North/Oregon 4-Factor | 100.000% | 0.000% | 69.082% | 30.918% |
| G-ALL | 9 | Elec/Gas North 4-Factor | 100.000% | 78.744% | 21.256% | 0.000% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% | 0.000% |

| | |
|--------------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON ACCUMULATED DEFERRED FIT | C-DTX-12E |
| For Twelve Months Ended September 30, 2015 | |
| Ending Balance Basis | |

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis | Account Description | Total | Electric | Gas North | Oregon Gas |
|----------------------------------------------|------------------------|---------------------|---------------------|---------------------|--------------------|
| Deferred FIT - Common Plant (For Report APL) | | | | | |
| 7 | 282900 CD-AA | (74,433,399) | (53,254,864) | (14,701,341) | (6,477,194) |
| 8 | 282900 GD-AA | 0 | 0 | 0 | 0 |
| 9 | 282900 CD-WA / ID / AN | (610,094) | (480,412) | (129,682) | 0 |
| 7 | 283750 CD-AA | (546,394) | (390,929) | (107,918) | (47,547) |
| | Total | <u>(75,589,887)</u> | <u>(54,126,205)</u> | <u>(14,938,941)</u> | <u>(6,524,741)</u> |

ALLOCATION RATIOS:

| | | | | | | |
|-------|----|--------------------------------|----------|---------|---------|---------|
| G-ALL | 7 | Elec/Gas North/Oregon 4-Factor | 100.000% | 71.547% | 19.751% | 8.702% |
| G-ALL | 8 | Gas North/Oregon 4-Factor | 100.000% | 0.000% | 69.082% | 30.918% |
| G-ALL | 9 | Elec/Gas North 4-Factor | 100.000% | 78.744% | 21.256% | 0.000% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% | 0.000% |

| | |
|--------------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON WORKING CAPITAL | C-WKC-12E |
| For Twelve Months Ended September 30, 2015 | |
| Ending Balance Basis | |

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis | Account Description | ***** SYSTEM ***** | | | | ***** ELECTRIC ***** | | ***** GAS NORTH ***** | | *GAS SOUTH* |
|--------------|--------------------------------------------|--------------------|-------------------|------------------|-------------------|----------------------|------------------|-----------------------|------------------|------------------|
| | | Washington | Idaho | Oregon | Total | Washington | Idaho | Washington | Idaho | Oregon |
| 1 | 151120 FUEL STOCK COAL-COLSTRIP | 1,478,487 | 806,302 | | 2,284,789 | | 806,302 | | | |
| 1 | 151210 FUEL STOCK HOG FUEL-KFGS | 1,014,694 | 553,370 | | 1,568,064 | | 553,370 | | | |
| 7/4 | 154100 PLANT MATERIALS & OPER SUPPLIES | 17,514,922 | 8,047,483 | 2,436,461 | 27,998,866 | | 6,430,384 | | 1,617,099 | 2,436,461 |
| 1 | 154300 PLANT MATERIALS & OPER SUP-CS2 | 605,770 | 330,360 | | 936,130 | | 330,360 | | | |
| 1 | 154400 PLANT MATERIALS & OPER SUP-COLSTRIP | 1,725,511 | 941,018 | | 2,666,529 | | 941,018 | | | |
| 7/4 | 154500 SUPPLY CHAIN RECEIVING INVENTORY | 1,984 | 912 | 276 | 3,172 | | 729 | | 183 | 276 |
| 7/4 | 154550 SUPPLY CHAIN AVERAGE COST VARIANCE | 0 | 0 | 0 | 0 | | 0 | | 0 | 0 |
| 7/4 | 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE | 1,559 | 717 | 217 | 2,493 | | 573 | | 144 | 217 |
| 99 | 163998 COMMON WORKING CAPITAL | 0 | | | 0 | 0 | | 0 | | |
| 99 | 163999 INVESTOR-SUPPLIED WORKING CAPITAL | 42,158,532 | | | 42,158,532 | 34,640,057 | | 7,518,475 | | |
| TOTAL | | 64,501,459 | 10,680,162 | 2,436,954 | 77,618,575 | 34,640,057 | 9,062,736 | 7,518,475 | 1,617,426 | 2,436,954 |

| ALLOCATION RATIOS: | | Electric | Gas-North | Gas-South | Idaho Electric | Idaho Gas | Oregon Gas |
|--------------------|-------------------------------------------|----------|-----------|-----------|----------------|-----------|------------|
| 1 | Production/Transmission Ratio | | | | 35.290% | | |
| 7/4 | Jur Rollup/Jurisdictional 4-Factor Ratios | 71.547% | 19.751% | 8.702% | 32.100% | 29.242% | 100.000% |
| 99 | Not Allocated | | | | | | |