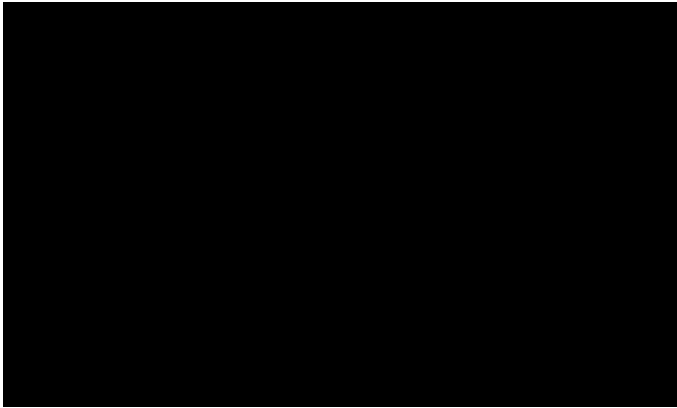


RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
-------------------	-------------	--------	------------	-------

G-OPS	Gas Net Operating Income (Loss)			
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)			
G-APL	Gas Net Adjusted Rate Base			
	<b>RATE OF RETURN</b>			



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

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016			
2	Input	Number of Customers - AMA Percent	01-01-2017 thru 12-31-2017			
3	G-OPS	Direct Distribution Operating Expense Percent	01-01-2017 thru 12-31-2017			
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage	01-01-2017 thru 12-31-2017			
		Direct Labor Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total Percentage				
		Total Number of Customers Percentage				
		Total Direct Plant Percentage				
4		Total Four Factor Allocators Percent				
6	Input	Actual Therms Purchased Percent	01-01-2017 thru 12-31-2017			

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended December 31, 2017

Average of Monthly Averages Basis

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

AVISTA UTILITIES

Input		01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North/Oregon 4-Factor					
	Direct O & M Accts 500 - 894					
	Direct O & M Accts 901 - 935					
	Direct O & M Accts 901 - 905 Utility 9 Only					
	Adjustments					
	Total					
	Percentage					
	Direct Labor Accts 500 - 894					
	Direct Labor Accts 901 - 935					
	Direct Labor Accts 901 - 905 Utility 9 Only					
	Total					
	Percentage					
	Number of Customers at					
	Percentage					
	Net Direct Plant					
	Percentage					
	Total Percentages					
7	Average (CD AA)					

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended December 31, 2017

Average of Monthly Averages Basis

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

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894					
	Direct O & M Accts 901 - 935					
	Direct O & M Accts 901 - 905 Utility 9 Only					
	Total					
	Percentage					
	Direct Labor Accts 580 - 894					
	Direct Labor Accts 901 - 935					
	Direct Labor Accts 901 - 905 Utility 9 Only					
	Total					
	Percentage					
	Number of Customers at					
	Percentage					
	Net Direct Plant					
	Percentage					
	Total Percentages					
8	Average (GD AA)					

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended December 31, 2017

Average of Monthly Averages Basis

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

AVISTA UTILITIES

	Input		01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 580 - 894					
		Direct O & M Accts 901 - 935					
		Adjustments					
		Total					
		Percentage					
		Direct Labor Accts 580 - 894					
		Direct Labor Accts 901 - 935					
		Total					
		Percentage					
		Number of Customers at					
		Percentage					
		Net Direct Plant					
		Percentage					
		Total Percentages					
9		Average (CD AN/ID/WA)					
JP		Gas North/Oregon JP Factor %	01-01-2017 thru 12-31-2017				
10		Actual Annual Throughput Percent	01-01-2017 thru 12-31-2017				
11		Book Depreciation Percent	01-01-2017 thru 12-31-2017				
12		Net Gas Plant (before ADFIT) - AMA Percent	12-01-2016 thru 12-31-2017				
13	G-PLT	Net Gas General Plant - AMA Percent	12-01-2016 thru 12-31-2017				
14		Net Allocated Schedule M's - AMA Percent	01-01-2017 thru 12-31-2017				
99	Input	Not Allocated					

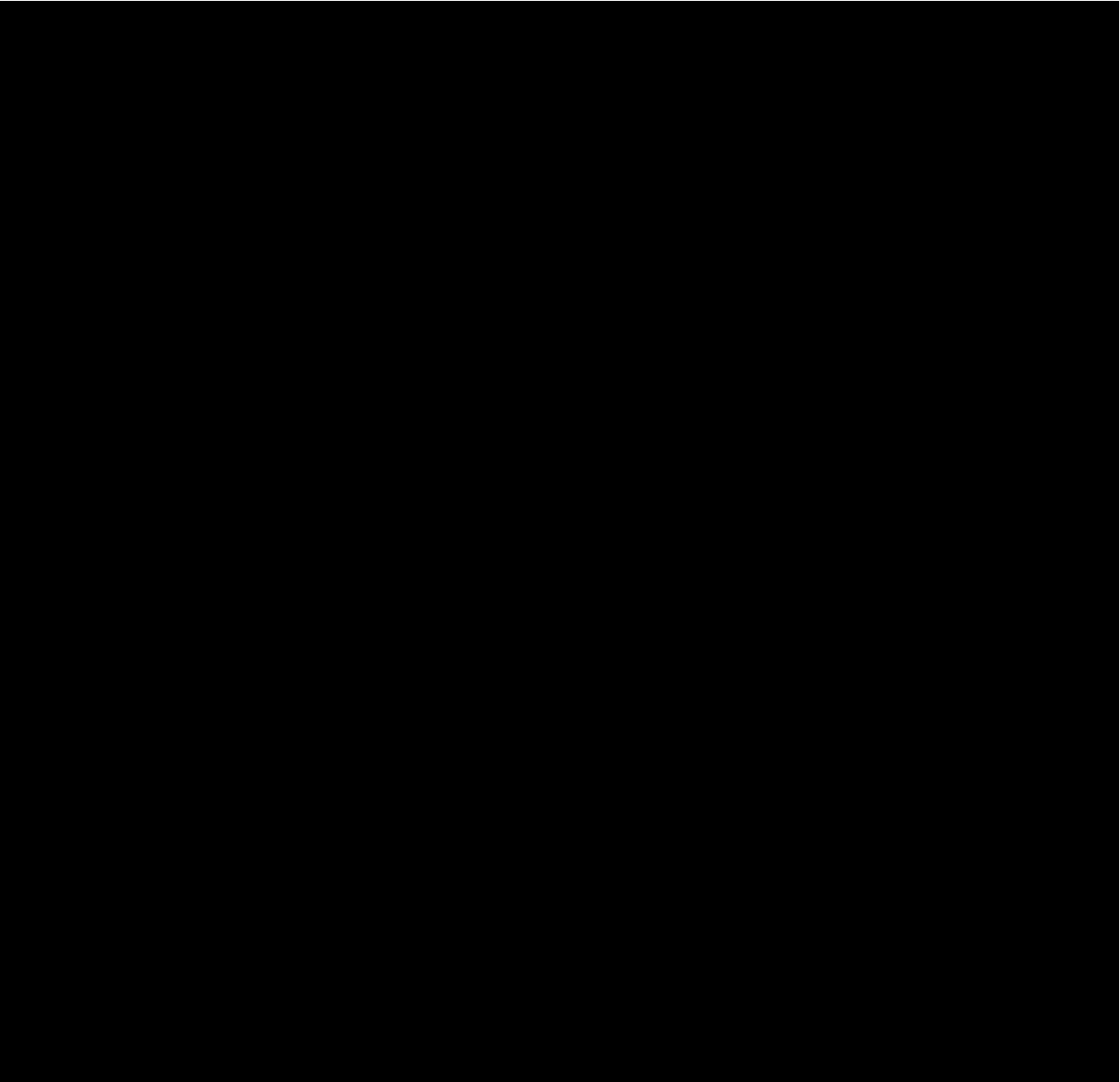
RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

Direct    Allocated    Total      Direct    Allocated    Total      Direct    Allocated    Total

Ref/Basis	Account	Description
		REVENUES
		SALES OF GAS:
99	480000	Residential
99	4812XX	Commercial - Firm & Interruptible
99	4813XX	Industrial-Firm
99	481400	Interruptible
99	484000	Interdepartmental Revenue
99	499XXX	Unbilled Revenue
		TOTAL SALES TO ULTIMATE CUSTOMERS
		OTHER OPERATING REVENUES:
99	483XXX	Sales for Resale
4	488000	Miscellaneous Service Revenues
99	4893XX	Transportation Revenues
99	493000	Rent from Gas Property
4	495XXX	Other Gas Revenues
99	496100	Provision for Rate Refund
		TOTAL OTHER OPERATING REVENUES
		TOTAL GAS REVENUES
		PRODUCTION EXPENSES:
G-804	804/805	City Gate Purchases
99	808XXX	Net Natural Gas Storage Transactions
99	811000	Gas Used for Products Extraction
10	813000	Other Gas Expenses
99	813010	Gas Technology Institute (GTI) Expenses
		TOTAL PRODUCTION EXPENSES
		UNDERGROUND STORAGE EXPENSES:
1	814000	Supervision & Engineering
1	824000	Other Expenses
1	837000	Other Equipment
		TOTAL UNDERGROUND STORAGE OPER EXP
G-DEPX		Depreciation Expense-Underground Storage
G-AMTX		Amortization Expense-Underground Storage
G-OTX		Taxes Other Than FIT
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

Direct    Allocated    Total      Direct    Allocated    Total      Direct    Allocated    Total

TOTAL UNDERGROUND STORAGE EXPENSES



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

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

Direct    Allocated    Total      Direct    Allocated    Total      Direct    Allocated    Total

DISTRIBUTION EXPENSES:  
OPERATION

- 3 870000 Supervision & Engineering
- 3 871000 Distribution Load Dispatching
- 3 874000 Mains & Services Expenses
- 3 875000 Measuring & Reg Sta Exp-General
- 3 876000 Measuring & Reg Sta Exp-Industrial
- 3 877000 Measuring & Reg Sta Exp-City Gate
- 3 878000 Meter & House Regulator Expenses
- 3 879000 Customer Installation Expenses
- 3 880000 Other Expenses
- 3 881000 Rents

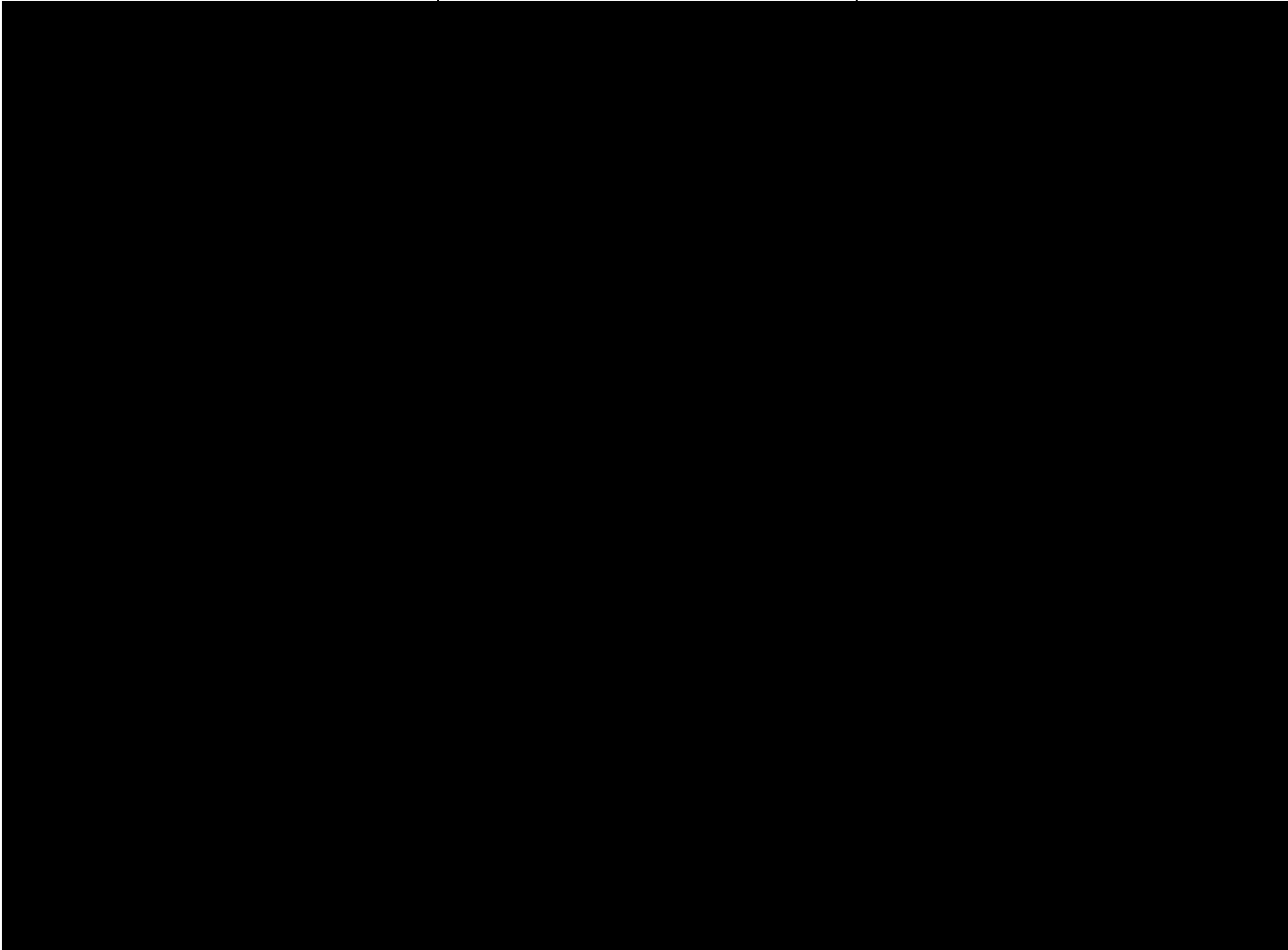
MAINTENANCE

- 3 885000 Supervision & Engineering
- 3 887000 Mains
- 3 889000 Measuring & Reg Sta Exp-General
- 3 890000 Measuring & Reg Sta Exp-Industrial
- 3 891000 Measuring & Reg Sta Exp-City Gate
- 3 892000 Services
- 3 893000 Meters & House Regulators
- 3 894000 Other Equipment

TOTAL DISTRIBUTION OPERATING EXP

- G-DEPX Depreciation Expense-Distribution
- G-OTX Taxes Other Than FIT
- TOTAL DISTR DEPR/AMRT/NON-FIT TAXES

TOTAL DISTRIBUTION EXPENSES





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

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

Direct    Allocated    Total      Direct    Allocated    Total      Direct    Allocated    Total

CUSTOMER ACCOUNTS EXPENSES:

2    901000    Supervision

2    902000    Meter Reading Expenses

2    903XXX    Customer Records & Collection Expenses

2    904000    Uncollectible Accounts

2    905000    Misc Customer Accounts

TOTAL CUSTOMER ACCOUNTS EXPENSES

CUSTOMER SERVICE & INFO EXPENSES:

G-908    908XXX    Customer Assistance Expenses

2    909000    Advertising

2    910000    Misc Customer Service & Info Exp

TOTAL CUSTOMER SERVICE & INFO EXP

SALES EXPENSES:

2    912000    Demonstrating & Selling Expenses

2    913000    Advertising

2    916000    Miscellaneous Sales Expenses

TOTAL SALES EXPENSES



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

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

Direct    Allocated    Total      Direct    Allocated    Total      Direct    Allocated    Total

Ref/Basis Account	Description
	ADMINISTRATIVE & GENERAL EXPENSES:
4 920000	Salaries
4 921000	Office Supplies & Expenses
4 922000	Admin. Expenses Transferred - Credit
4 923000	Outside Services Employed
4 924000	Property Insurance Premium
4 925XXX	Injuries and Damages
4 926XXX	Employee Pensions and Benefits
4 928000	Regulatory Commission Expenses
4 930000	Miscellaneous General Expenses
4 931000	Rents
4 935000	Maintenance of General Plant
	TOTAL ADMIN & GEN OPERATING EXP
G-DEPX	Depreciation Expense-General Plant
G-AMTX	Amortization Expense - General Plant - 303000
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3
G-AMTX	Amortization Expense-General Plant - 390200, 39
99 407025	WA GRC Jackson Prairie O&M Deferral
99 407229	Idaho Earnings Test Amortization
99 407335	DSIT Amortization - ID
99 407368	Project Compass Amortization
99 407414	Regulatory Credits-Deferral-FISERVE
99 407425	WA GRC Jackson Prairie Deferral
99 407436	MDM System
99 407468	Project Compass Deferral - ID
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES
	TOTAL ADMIN & GENERAL EXPENSES
	TOTAL EXPENSES BEFORE FIT
	NET OPERATING INCOME (LOSS) BEFORE FIT
G-FIT	FEDERAL INCOME TAX
G-FIT	DEFERRED FEDERAL INCOME TAX
G-FIT	AMORTIZED INVESTMENT TAX CREDIT
	GAS NET OPERATING INCOME (LOSS)

Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
[REDACTED]								

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

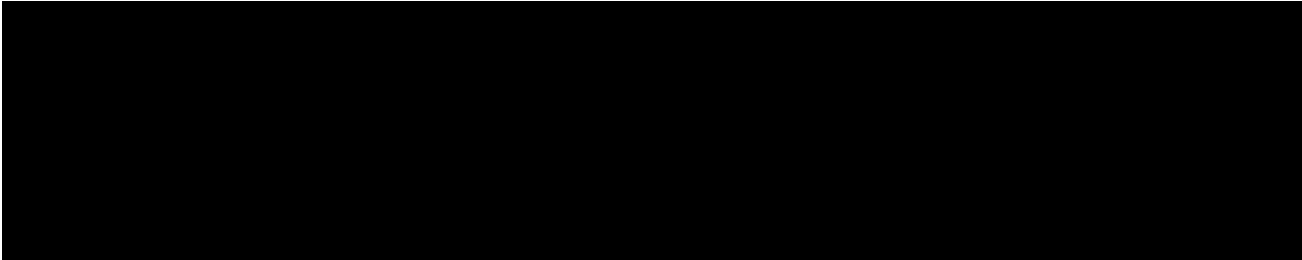
AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

Direct    Allocated      Total      Direct    Allocated      Total      Direct    Allocated      Total

ALLOCATION RATIOS:

- G-ALL 1      System Contract Demand
- G-ALL 2      Number of Customers - AMA
- G-ALL 3      Direct Distribution Operating Expense
- G-ALL 4      Jurisdictional 4-Factor Ratio
- G-ALL 10     Actual Annual Throughput
- G-ALL 99     Not Allocated



RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous									
4	495028	Deferred Exchange Reservation									
4	495100	Entitlement Penalties									
4	495280	Other Gas Rev-Decoupling Mechanism									
99	495311	Contra Decoupling Deferral									
4	495328	Residential Decoupling Deferral									
4	495329	Amortization Res Decoupling Deferral									
4	495338	Non-Res Decoupling Deferred Rev									
4	495339	Amortization Non-Res Decoupling									
4	495600	Other Gas Revenue-DSM Lost Margin									
4	495680	Other Gas Revenue-Margin Reduction									
4	495711	Other Gas Revenue-Glendale System									
4	495780	Other Gas Revenue-PPP Recovery									
4	495900	Gas Customers-Other Gas Revenues									
		TOTAL OTHER GAS REVENUES									

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio
G-ALL	99	Not Allocated

**RESULTS OF OPERATIONS**  
**ALLOCATION OF PURCHASED GAS COSTS**  
 For Twelve Months Ended December 31, 2017  
 Average of Monthly Averages Basis

Report ID:  
**G-804-12A**

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*  
 Direct    Allocated    Total      Direct    Allocated    Total      Direct    Allocated    Total

Ref/Basi	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases									
1	804001	Pipeline Demand Costs									
1	804002	Transport Variable Charges									
6	804010	Gas Costs - Fixed Hedge									
6	804014	GTI Contributions									
6	804017	Transaction Fees									
6	804018	Merchandise Processing Fee									
6	804140	Gas Research Contributions									
6	804170	Gas Transaction Fees									
6	804600	Gas Purchases - Financial									
6	804700	Gas Costs - Offsystem Bookout									
6	804711	Gas Costs - Offsystem Bookout Offset									
6	804730	Gas Costs - Intracompany LDC Gas									
6	804999	Off System Gas Purchases									
99	805110	Gas Exp - Rate Amortizations									
99	805111	Amortize ID Holdback									
99	805120	Gas Expense - Rate Deferrals									
		TOTAL PURCHASED GAS COSTS									

ALLOCATION RATIOS:

G-ALL    1    System Contract Demand  
 G-ALL    6    Actual Therms Purchased  
 G-ALL    99    Not Allocated

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	2	908000	Customer Assistance Expense								
	99	908600	Public Purpose Tariff Rider Expense Offset								
	99	908610	Limited Income Tax Refund Program								
	99	908690	Schedule 91 Amortization included in Unbilled								
	99	908990	DSM Amortization								
		Total Account 908									

ALLOCATION RATIOS:

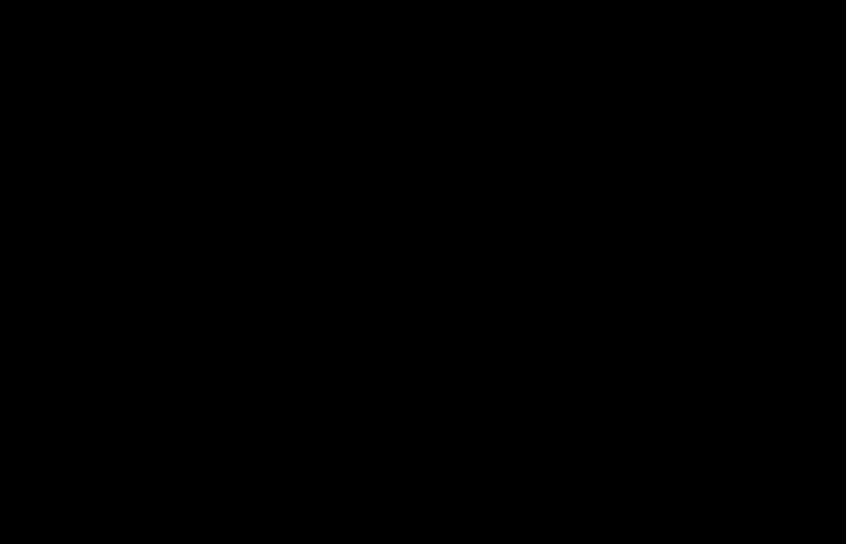
G-ALL 2 Number of Customers - AMA  
G-ALL 99 Not Allocated

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
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	Debt			
1	Capital Structure - Debt Ratio			
2	Cost of Debt			
	Total Cost of Debt			
	Total Weighted Cost			
G-APL	Net Rate Base			
	Interest Deduction for FIT Calculation			
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			



AVISTA UTILITIES

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

Ref/Basis	Description	System	Washington	Idaho
-----------	-------------	--------	------------	-------

G-OPS	Calculation of Taxable Operating Income: Operating Revenue			
G-OPS	Operating & Maintenance Expense			
G-OPS	Book Deprec/Amort and Reg Amortizations			
G-OTX	Taxes Other than FIT Net Operating Income Before FIT			
G-INT	Less: Interest Expense			
G-SCM	Schedule M Adjustments Taxable Net Operating Income			
	Tax Rate			
	Federal Income Tax			
G-DTE	Deferred FIT			
99	411400 Amortized Investment Tax Credit			
	Total FIT/Deferred FIT & ITC			
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated			



RESULTS OF OPERATIONS	Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>	<b>G-SCM-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization									
12	997001	Contributions In Aid of Construction									
2	997002	Injuries and Damages									
12	997003	Salvage									
4	997005	FAS106 Current Retiree Medical Accrual									
6	997008	DSM Book Amortization									
99	997010	Deferred Gas Credit and Refunds									
4	997015	Airplane Lease Payments									
12	997016	Redemption Expense Amortization									
4	997020	FAS87 Current Pension Accrual									
4	997029	FAS 106 Post Retirement Benefits									
99	997031	Decoupling Mechanism									
12	997032	Interest Rate Swaps									
4	997033	DSM Tariff Rider									
12	997048	AFUDC									
11	997049	Tax Depreciation									
1	997055	Deferred Gas Exchange									
4	997062	Gain on Sale of Office Building									
99	997065	Amortization of Unbilled Revenue Add-Ins									
99	997073	DSIT Amortization - ID									
11	997080	Book Transportation Depreciation									
4	997081	Deferred Compensation									
4	997082	Meal Disallowances									
4	997083	Paid Time Off									
2	997084	Customer Uncollectibles									
99	997098	Provision for Rate Refund									
12	997101	Repairs 481 (a)									
12	997102	Amort Idaho Earnings Test (254229)									
99	997103	Def Project Compass									
99	997105	WA Nat Gas Line Extension									
99	997107	MDM System									
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>									

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand
G-ALL	2	Number of Customers - AMA
G-ALL	4	Jurisdictional 4-Factor Ratio
G-ALL	6	Actual Therms Purchased
G-ALL	11	Book Depreciation
G-ALL	12	Net Gas Plant (before ADFIT) - AMA
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended December 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
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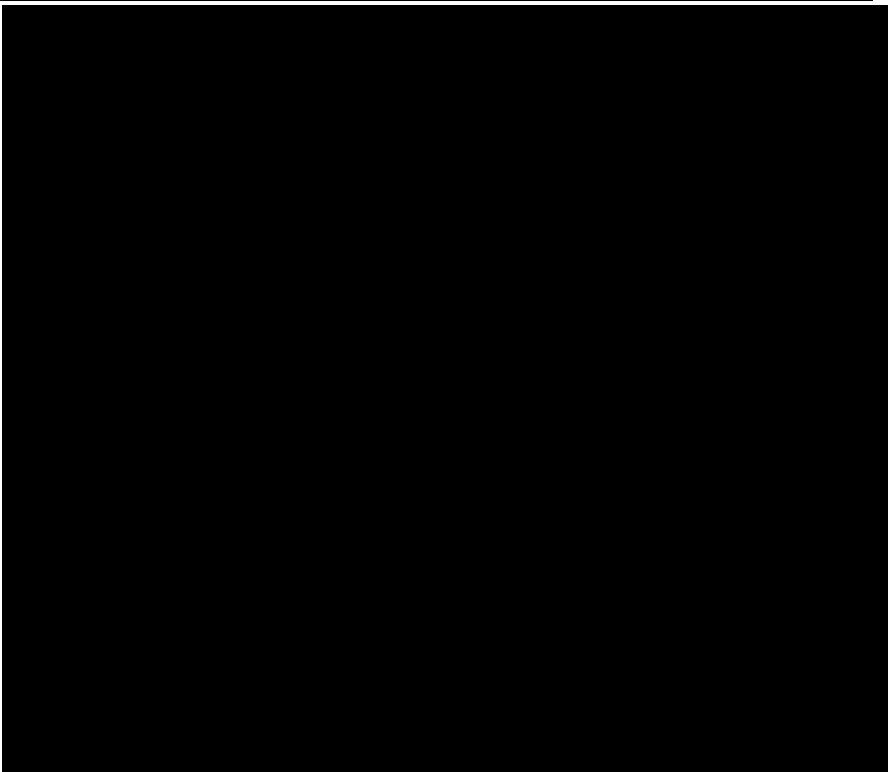
14	410100	Deferred Federal Income Tax Expense - Allocated			
99	410100	Deferred Federal Income Tax Exp			
		SUBTOTAL			

14	411100	Deferred Federal Income Tax Expense - Allocated			
99	411100	Deferred Federal Income Tax Exp			
		SUBTOTAL			

**Total Deferred Federal Income Tax Expense**

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA
G-ALL	99	Not Allocated



RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage									
		TOTAL UNDERGROUND STORAGE TAX									
		DISTRIBUTION									
99	408110	State Excise Tax									
99	408120	Municipal Occupation & License Tax									
99	408130	Excise Tax									
99	408160	Miscellaneous State or Local Tax									
99	408170	R&P Property Tax - Distribution									
99	409100	State Income Tax									
		TOTAL DISTRIBUTION TAX									
		TOTAL TAXES OTHER THAN FIT									

ALLOCATION RATIOS:

G-ALL 1 System Contract Demand

RESULTS OF OPERATIONS
<b>GAS UTILITY PLANT</b>
For Twelve Months Ended December 31, 2017
Average of Monthly Averages Basis

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

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)									
4	3031XX	Misc Intangible IT Plant (3031XX)									
		TOTAL INTANGIBLE PLANT									
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights									
1	351XXX	Structures & Improvements									
1	352XXX	Wells									
1	353000	Lines									
1	354000	Compressor Station Equipment									
1	355000	Measuring & Regulating Equipment									
1	356000	Purification Equipment									
1	357000	Other Equipment									
		TOTAL UNDERGROUND STORAGE PLANT									
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights									
6	374400	Land & Land Rights									
6	375000	Structures & Improvements									
6	376000	Mains									
6	378000	Measuring & Reg Station Equip-General									
6	379000	Measuring & Reg Station Equip-City Gate									
6	380000	Services									
6	381000	Meters									
6	382000	Meter Installations									
6	383000	House Regulators									
6	384000	House Regulator Installations									
6	385000	Industrial Measuring & Reg Sta Equip									
6	387000	Other Equipment									
		TOTAL DISTRIBUTION PLANT									
		GENERAL PLANT									
4	389XXX	Land & Land Rights									
4	390XXX	Structures & Improvements									
4	391XXX	Office Furniture & Equipment									
4	392XXX	Transportation Equipment									
4	393000	Stores Equipment									
4	394000	Tools, Shop & Garage Equipment									

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

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*                      \*\*\*\*\* WASHINGTON \*\*\*\*\*                      \*\*\*\*\* IDAHO \*\*\*\*\*

Direct      Allocated                      Total                      Direct      Allocated                      Total                      Direct      Allocated                      Total

Ref/Basis	Account	Description
4	395000	Laboratory Equipment
4	396XXX	Power Operated Equipment
4	397XXX	Communications Equipment
4	398000	Miscellaneous Equipment
		TOTAL GENERAL PLANT

TOTAL PLANT IN SERVICE

ACCUMULATED DEPRECIATION		
G-ADEP		Underground Storage
G-ADEP		Distribution Plant
G-ADEP		General Plant
		TOTAL ACCUMULATED DEPRECIATION

ACCUMULATED AMORTIZATION		
G-AAMT		General Plant - 303000
G-AAMT		Misc IT Intangible Plant - 3031XX
G-AAMT		Underground Storage
G-AAMT		General Plant - 390200, 396200
		TOTAL ACCUMULATED AMORTIZATION

TOTAL ACCUMULATED DEPR/AMORT

NET GAS UTILITY PLANT before DFIT

ACCUMULATED DFIT		
12	282900	ADFIT - Gas Plant In Service
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)
4	283750	ADFIT - Common Plant (283750 from C-DT)
12	283850	ADFIT - Gas portion of Bond Redemptions
		TOTAL ACCUMULATED DFIT

NET GAS UTILITY PLANT

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand
G-ALL	4	Jurisdictional 4-Factor Ratio
G-ALL	6	Actual Therms Purchased
G-ALL	12	Net Gas Plant (before ADFIT) - AMA

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

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									
OTHER ADJUSTMENTS:									
4 253850 Gain on Sale of General Office Bldg									
4 190850 DFIT - Gain on Sale of General Office Bldg									
1 117100 Gas Stored - Recoverable Base Gas									
1 164100 Gas Inventory--Jackson Prairie									
4 252000 Customer Advances									
99 235199 Customer Deposits									
99 182302 WA Excess Nat Gas Line Extension									
99 283302 ADFIT - WA Excess Nat Gas Line Extension									
C-WKC Working Capital									
99 186710 DSM Programs									
TOTAL OTHER ADJUSTMENTS									
NET RATE BASE									
ALLOCATION RATIOS:									
G-ALL 1 System Contract Demand									
G-ALL 4 Jurisdictional 4-Factor Ratio									
G-ALL 99 Not Allocated									

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)														
Hydro (ED-AN)														
Other (ED-AN)														
<b>Total Electric Production</b>														
<b>Electric Transmission</b>														
ED-AN														
<b>Total Electric Transmission</b>														
<b>Electric Distribution</b>														
ED-AN														
ED-ID														
ED-WA														
<b>Total Electric Distribution</b>														
<b>Gas Underground Storage</b>														
1 GD-AN														
GD-OR														
<b>Total Gas Underground Stora</b>														
<b>Gas Distribution</b>														
6 GD-AN														
GD-ID														
GD-WA														
GD-OR														
<b>Total Gas Distribution</b>														
<b>General Plant</b>														
ED-AN														
ED-ID														
ED-WA														
7,4 CD-AA														
9,4 CD-AN														
9 CD-ID														
9 CD-WA														
8,4 GD-AA														
4 GD-AN														
GD-ID														
GD-WA														
GD-OR														
<b>Total General Plant</b>														
<b>Total Depreciation Expense</b>														

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS  
**GAS-NORTH DEPRECIATION EXPENSE**  
For Twelve Months Ended December 31, 2017  
Average of Monthly Averages Basis

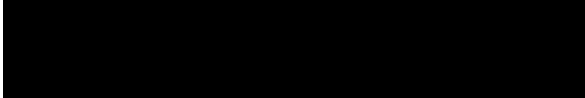
Report ID:  
**G-DEPX-12A**

AVISTA UTILITIES

- 7 Elec/Gas North/Oregon 4-Factor
- 8 Gas North/Oregon 4-Factor
- 9 Elec/Gas North 4-Factor



- 1 System Contract Demand
- 4 Jurisdictional 4-Factor Ratio
- 6 Actual Therms Purchased





RESULTS OF OPERATIONS
<b>GAS-NORTH AMORTIZATION EXPENSE</b>
For Twelve Months Ended December 31, 2017
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN													
Misc Intangible Plt (303000)	ED-AN													
<b>Total Production/Transmission</b>														
<b>Distribution</b>														
Franchises (302000)	ED-WA													
Misc Intangible Plt (303000)	ED-WA													
<b>Total Distribution</b>														
<b>General Plant - 303000</b>														
7,4	CD-AA													
9,4	CD-AN													
	GD-ID													
	GD-WA													
	GD-OR													
<b>Total General Plant - 303000</b>														
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA													
9,4	CD-AN													
9,4	CD-ID													
	ED-AN													
	ED-ID													
	ED-WA													
8,4	GD-AA													
4	GD-AN													
	GD-OR													
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>														
<b>Gas Underground Storage</b>														
1	GD-AN													
<b>Total Gas Underground Storage</b>														
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA													
4	ED-AN													
	GD-OR													
<b>Total General Plant- 390200, 396200</b>														
<b>Total Amortization Expense</b>														

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor				1 System Contract Demand		
8 Gas North/Oregon 4-Factor				4 Jurisdictional 4-Factor Rat		
9 Elec/Gas North 4-Factor						

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)														
Hydro (ED-AN)														
Other (ED-AN)														
<b>Total Electric Production</b>														
<b>Electric Transmission</b>														
ED-AN														
<b>Total Electric Transmission</b>														
<b>Electric Distribution</b>														
ED-AN														
ED-ID														
ED-WA														
<b>Total Electric Distribution</b>														
<b>Gas Underground Storage</b>														
1 GD-AN														
GD-OR														
<b>Total Gas Underground Storage</b>														
<b>Gas Distribution</b>														
6 GD-AN														
GD-ID														
GD-WA														
GD-OR														
<b>Total Gas Distribution</b>														
<b>General Plant</b>														
ED-AN														
ED-ID														
ED-WA														
7,4 CD-AA														
9,4 CD-AN														
9 CD-ID														
9 CD-WA														
8,4 GD-AA														
4 GD-AN														
GD-ID														
GD-WA														
GD-OR														
<b>Total General Plant</b>														
<b>Total Accumulated Depreciation</b>														

Allocation Ratios:

Service -

Electric      Gas-North      Gas-South

Jurisdiction -  
Page 1 of 2

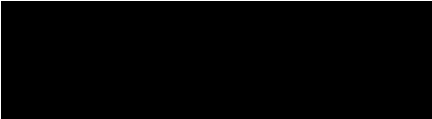
Washington

Idaho  
Print Date-Time: 2/6/2018 9:07 AM

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

AVISTA UTILITIES

- 7 Elec/Gas North/Oregon 4-Factor
- 8 Gas North/Oregon 4-Factor
- 9 Elec/Gas North 4-Factor



- 1 System Contract Demand
- 4 Jurisdictional 4-Factor Ratio
- 6 Actual Therms Purchased



RESULTS OF OPERATIONS
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>
For Twelve Months Ended December 31, 2017
Average of Monthly Averages Basis

Report ID: <b>G-AAMT-12A</b>
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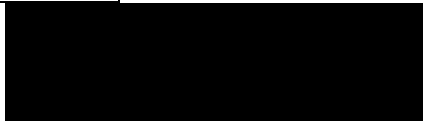
AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN													
Misc Intangible Plt (303000)	ED-AN													
<b>Total Production/Transmission</b>														
<b>Distribution</b>														
Franchises (302000)	ED-WA													
Misc Intangible Plt (303000)	ED-WA													
<b>Total Distribution</b>														
<b>General Plant - 303000</b>														
7,4	CD-AA													
9,4	CD-AN													
	GD-ID													
	GD-WA													
	GD-OR													
<b>Total General Plant - 303000</b>														
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA													
9,4	CD-AN													
9	CD-ID													
	ED-AN													
	ED-ID													
	ED-WA													
8,4	GD-AA													
4	GD-AN													
	GD-OR													
<b>Total Miscellaneous IT Intangible Plant - 3031</b>														
<b>Gas Underground Storage</b>														
1	GD-AN													
<b>Total Gas Underground Storage</b>														
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA													
9	CD-ID													
9	CD-WA													
4	ED-AN													
	ED-WA													
	GD-WA													
	GD-OR													
<b>Total General Plant - 390200, 396200</b>														
<b>Total Accumulated Amortization</b>														
<b>Allocation Ratios:</b>														
<b>Service -</b>		Electric	Gas-North	Gas-South		<b>Jurisdiction -</b>				Washington		Idaho		

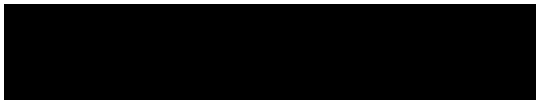
RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

- 7 Elec/Gas North/Oregon 4-Factor
- 8 Gas North/Oregon 4-Factor
- 9 Elec/Gas North 4-Factor



- 1 System Contract Demand
- 4 Jurisdictional 4-Factor Ratio



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

AVISTA UTILITIES  
Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	391XXX	Office Furniture & Equipme												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												

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

AVISTA UTILITIES  
Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	394000	Tools, Shop, & Garage Equipm												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	394100	Electric Charging Stations												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	395000	Laboratory Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												

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

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****						
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total		
	396XXX	Power Operated Equipment														
99		ED-WA / ID / AN														
99		GD-WA / ID / AN														
99		GD-OR / AS														
8		GD-AA														
7		CD-AA														
9		CD-WA / ID / AN														
		<u>TOTAL ACCOUNT</u>														
	397XXX	Communication Equipment														
99		ED-WA / ID / AN														
99		GD-WA / ID / AN														
99		GD-OR / AS														
8		GD-AA														
7		CD-AA														
9		CD-WA / ID / AN														
		<u>TOTAL ACCOUNT</u>														
	398000	Miscellaneous Equipment														
99		ED-WA / ID / AN														
99		GD-WA / ID / AN														
99		GD-OR / AS														
8		GD-AA														
7		CD-AA														
9		CD-WA / ID / AN														
		<u>TOTAL ACCOUNT</u>														
		<u>TOTAL GENERAL PLANT</u>														

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Fact
G-ALL	8	Gas North/Oregon 4-Factor
G-ALL	9	Elec/Gas North 4-Factor
G-ALL	99	Not Allocated



**RESULTS OF OPERATIONS**  
**COMMON INTANGIBLE PLANT**  
 For Twelve Months Ended December 31, 2017  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES  
 Gas-North Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\*      \*\*\*\*\* GAS NORTH \*\*\*\*\*      \*\*\*\*\* OREGON GAS\*\*\*\*\*  
 Direct-WA    Direct-ID    Allocated    Total    Direct-WA    Direct-ID    Allocated    Total    Direct-OR    Allocated    Total

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	303100	Misc Intangible Plant--Mai												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	303110	Misc Intangible Plant--PC												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
8		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	303115	Misc Intangible Plant--PC												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
8		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	303120	Misc Intangible Plant--Soft											
99		ED-WA / ID / AN											
99		GD-WA / ID / AN											
99		GD-OR / AS											
8		GD-AA											
7		CD-AA											
8		CD-WA / ID / AN											
		<u>TOTAL ACCOUNT</u>											
	303121	Misc Intangible Plant--AMI											
99		ED-WA / ID / AN											
99		GD-WA / ID / AN											
99		GD-OR / AS											
8		GD-AA											
7		CD-AA											
9		CD-WA / ID / AN											
		<u>TOTAL ACCOUNT</u>											
		<u>TOTAL</u>											

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-
G-ALL	8	Gas North/Oregon 4-Facto
G-ALL	9	Elec/Gas North 4-Factor
G-ALL	99	Not Allocated

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

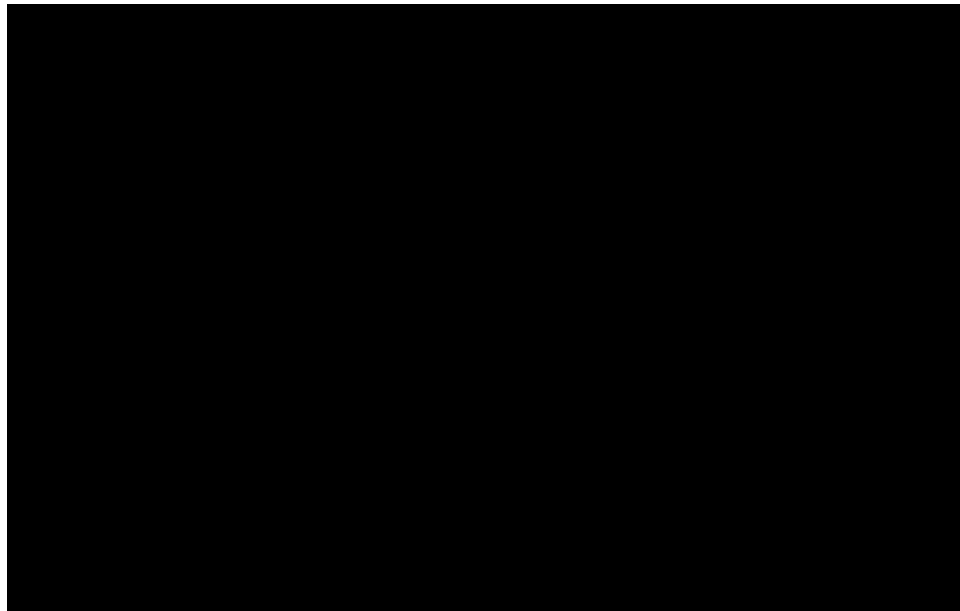
AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
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ADFIT - Common Plant (For Report APL)

7	282900 CD-AA				
8	282900 GD-AA				
9	282900 CD-WA / ID / AN				
7	283750 CD-AA				
	Total				



ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor
G-ALL	8	Gas North/Oregon 4-Factor
G-ALL	9	Elec/Gas North 4-Factor
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages 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	151210 Fuel Stock Hog Ffuel-KFGS									
7/4	154100 Plant Materials & Oper Supplies									
1	154300 Plant Materials & Oper Supplies - CS2									
1	154400 Plant Materials & Oper Supplies - Colstrip									
7/4	154500 Supply Chain Receiving Inventory									
7/4	154550 Supply Chain Average Cost Variance									
7/4	154560 Supply Chain Invoice Price Variance									
99	163998 Common Working Capital									
99	163999 Investor-Supplied Working Capital									
	TOTAL									

ALLOCATION RATIOS:

7/4	Jur Rollup/Jurisdictional 4-Factor Ratios
99	Not Allocated

Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas