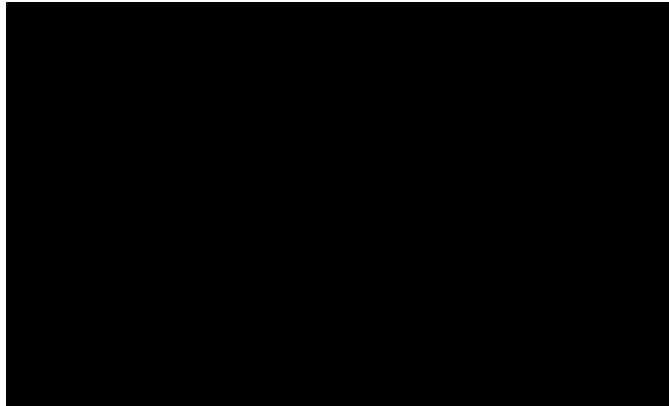


RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended October 31, 2017	
Ending Balance Basis	

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			
	RATE OF RETURN			



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 October 31, 2017
 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	01-01-2013 thru 12-31-2015			
2	Input	Number of Customers Percent	10-01-2017 thru 10-31-2017			
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2016 thru 10-31-2017			
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage	01-01-2016 thru 12-31-2016			
		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	11-01-2016 thru 10-31-2017			

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended October 31, 2017

Ending Balance Basis

Report ID:

G-ALL-12E

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 October 31, 2017
Ending Balance Basis

Report ID:
G-ALL-12E

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 October 31, 2017

Ending Balance Basis

Report ID:
G-ALL-12E

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 %	01-01-2016 thru 12-31-2016				
10		Actual Annual Throughput	01-01-2016 thru 12-31-2016				
		Percent					
11		Book Depreciation	11-01-2016 thru 10-31-2017				
		Percent					
12		Net Gas Plant (before DFIT)	10-01-2017 thru 10-31-2017				
		Percent					
13	G-PLT	Net Gas General Plant	10-01-2017 thru 10-31-2017				
		Percent					
14		Net Allocated Schedule M's	11-01-2016 thru 10-31-2017				
		Percent					
99	Input	Not Allocated					

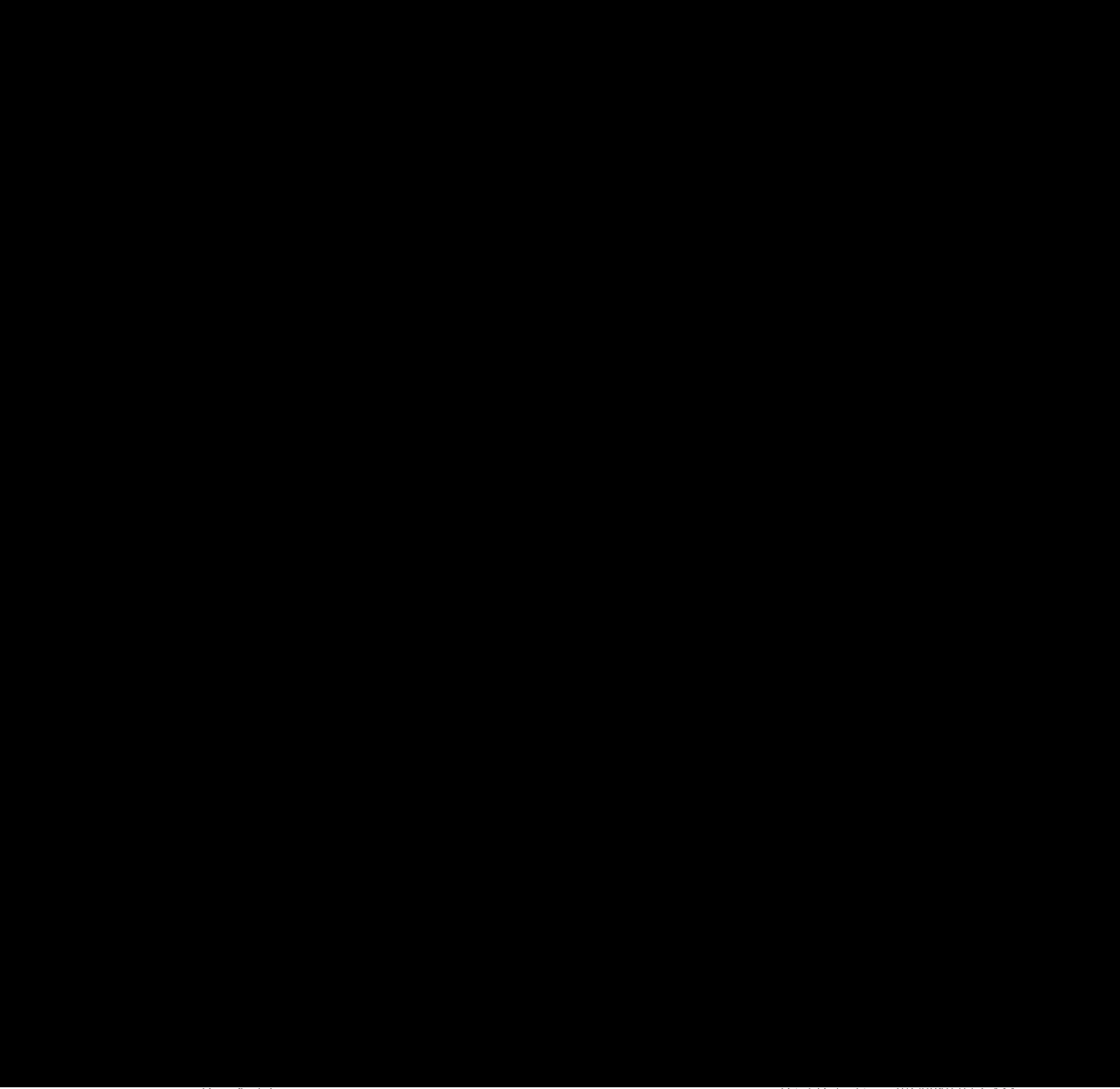
RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2017	
Ending Balance Basis	

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 T



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2017	
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									

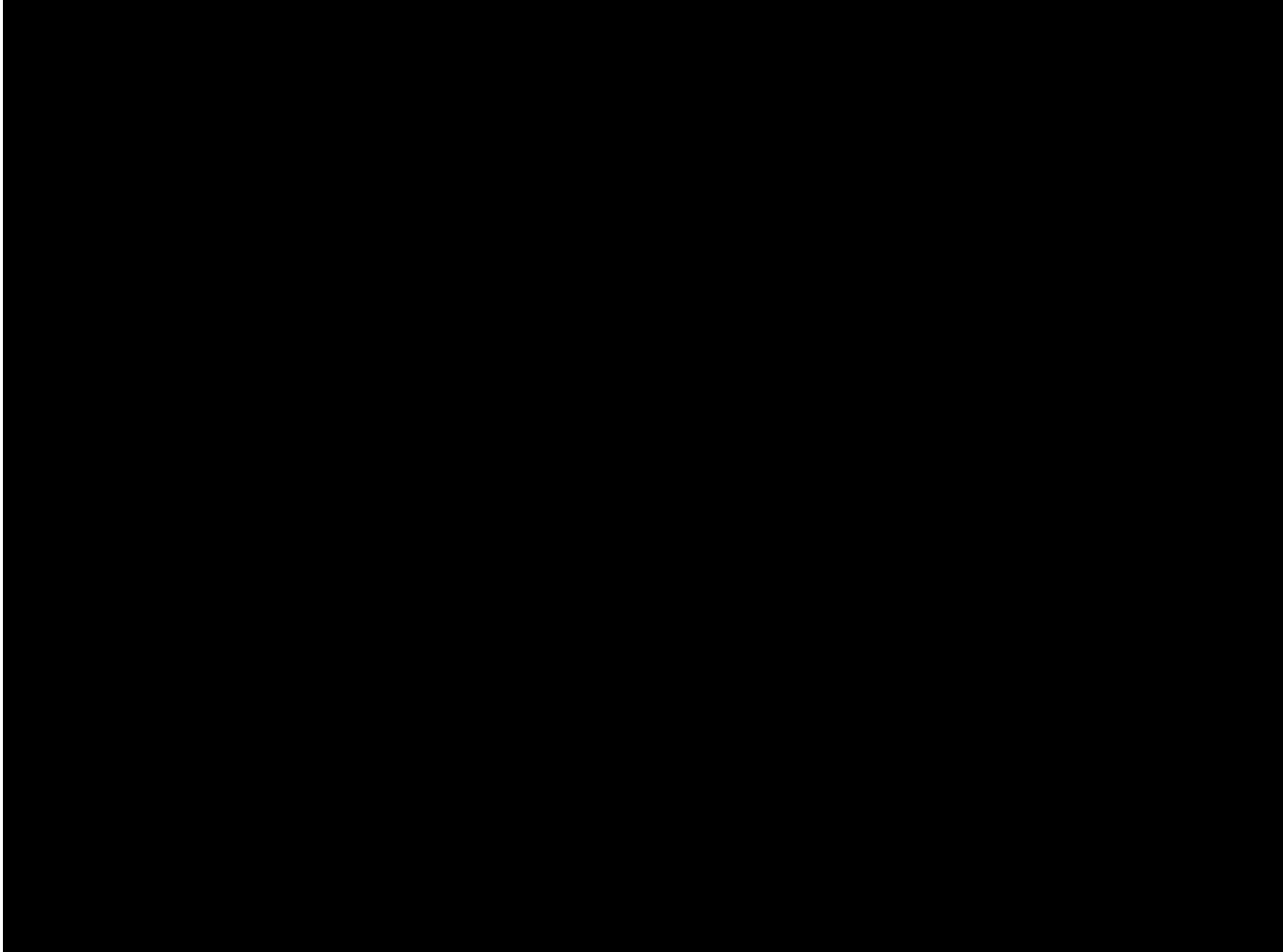
RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis	Account	Description
		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



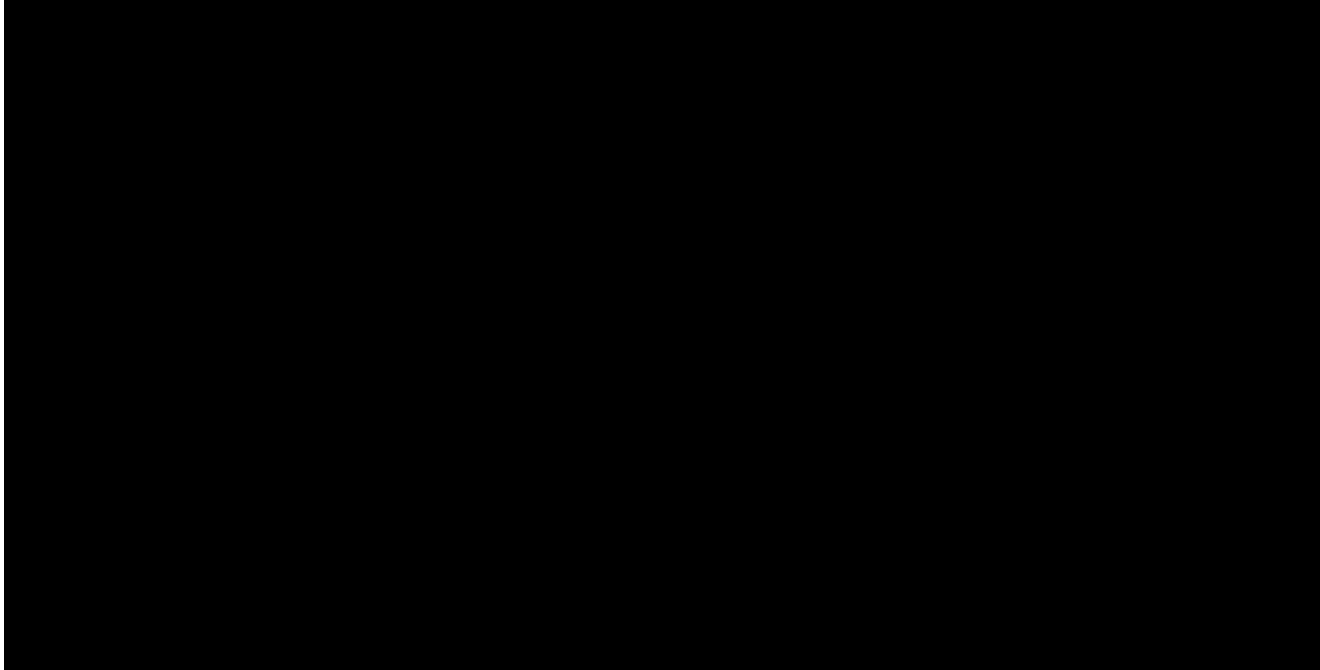
RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis	Account	Description
		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



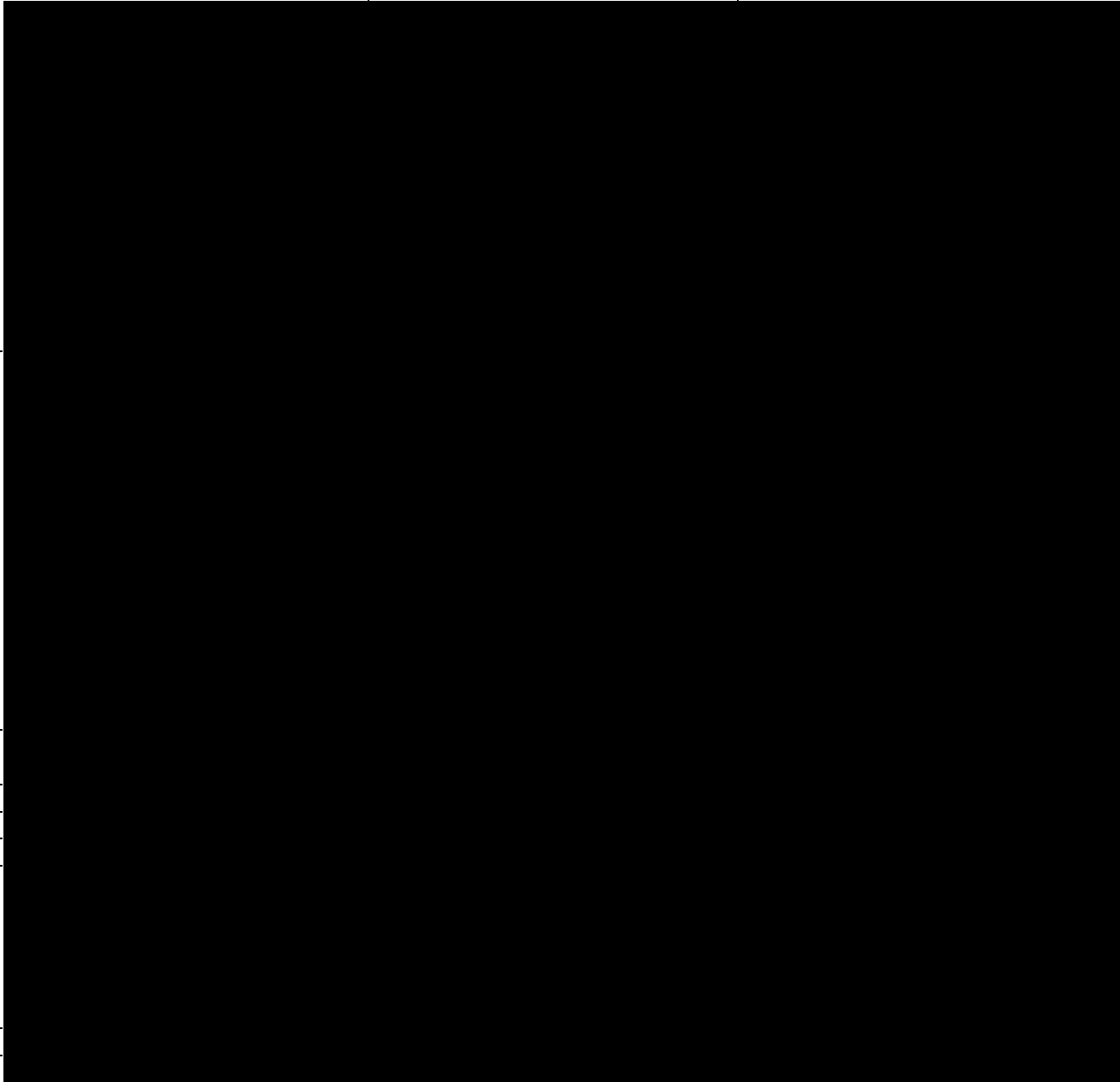
RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2017	
Ending Balance Basis	

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)



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2017	
Ending Balance 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
- 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:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended October 31, 2017	
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									
4	495028	DEFERRED EXCHANGE RESERVATION									
4	495100	ENTITLEMENT PENALTIES									
4	495280	OTHER GAS REV-DECOUPLING MECHA									
99	495311	CONTRA DECOUPLING DEFFERAL									
4	495328	RESIDENTIAL DECOUPLING DEFERRE									
4	495329	AMORTIZATION RES DECOUPLING DE									
4	495338	NON-RES DECOUPLING DEFERRED RE									
4	495339	AMORTIZATION NON-RES DECOUPLIN									
4	495600	OTHER GAS REVENUE-DSM LOST MAR									
4	495680	OTHER GAS REVENUE-MARGIN REDUC									
4	495711	OTHER GAS REVENUE-GLENDALE SYS									
4	495780	OTHER GAS REVENUE-PPP RECOVERY									
4	495900	GAS CUSTOMERS-OTHER GAS REVENU									
		TOTAL PURCHASED GAS COSTS									

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 October 31, 2017
 Ending Balance Basis

Report ID:
G-804-12E

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:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended October 31, 2017	
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									
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									

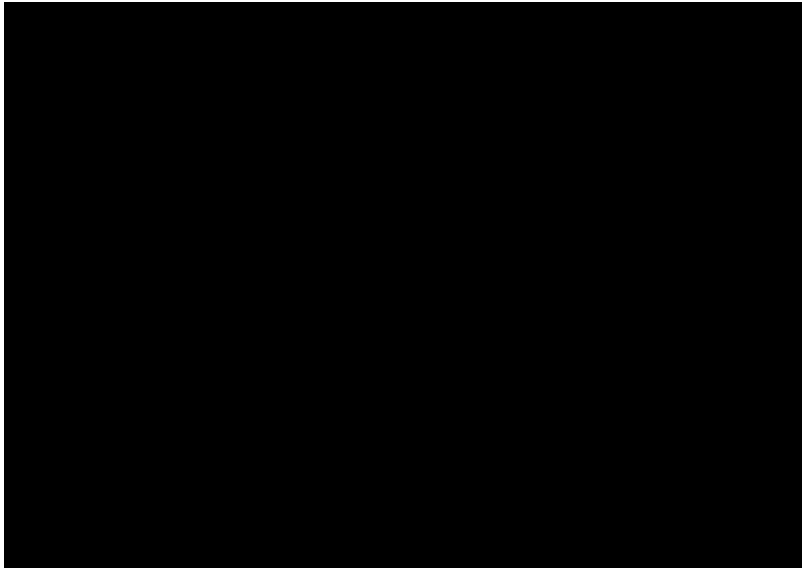
ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended October 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	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			



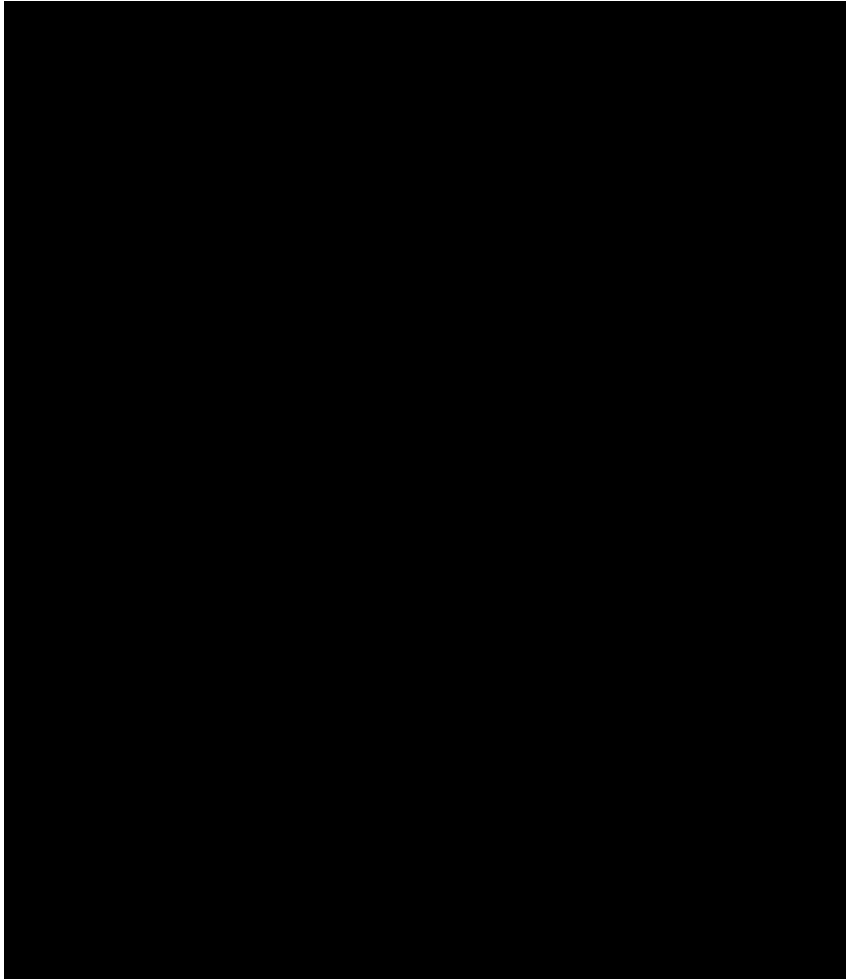
AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended October 31, 2017 Ending Balance 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			
	Total 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:
GAS SCHEDULE M ITEMS	G-SCM-12E
For Twelve Months Ended October 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description
	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
		TOTAL SCHEDULE M ADJUSTMENTS

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

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand
G-ALL	2	Number of Customers
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 DFIT)
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended October 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
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			
G-ALL	99	Not Allocated			

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended October 31, 2017	
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									
		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
GAS UTILITY PLANT
 For Twelve Months Ended October 31, 2017
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

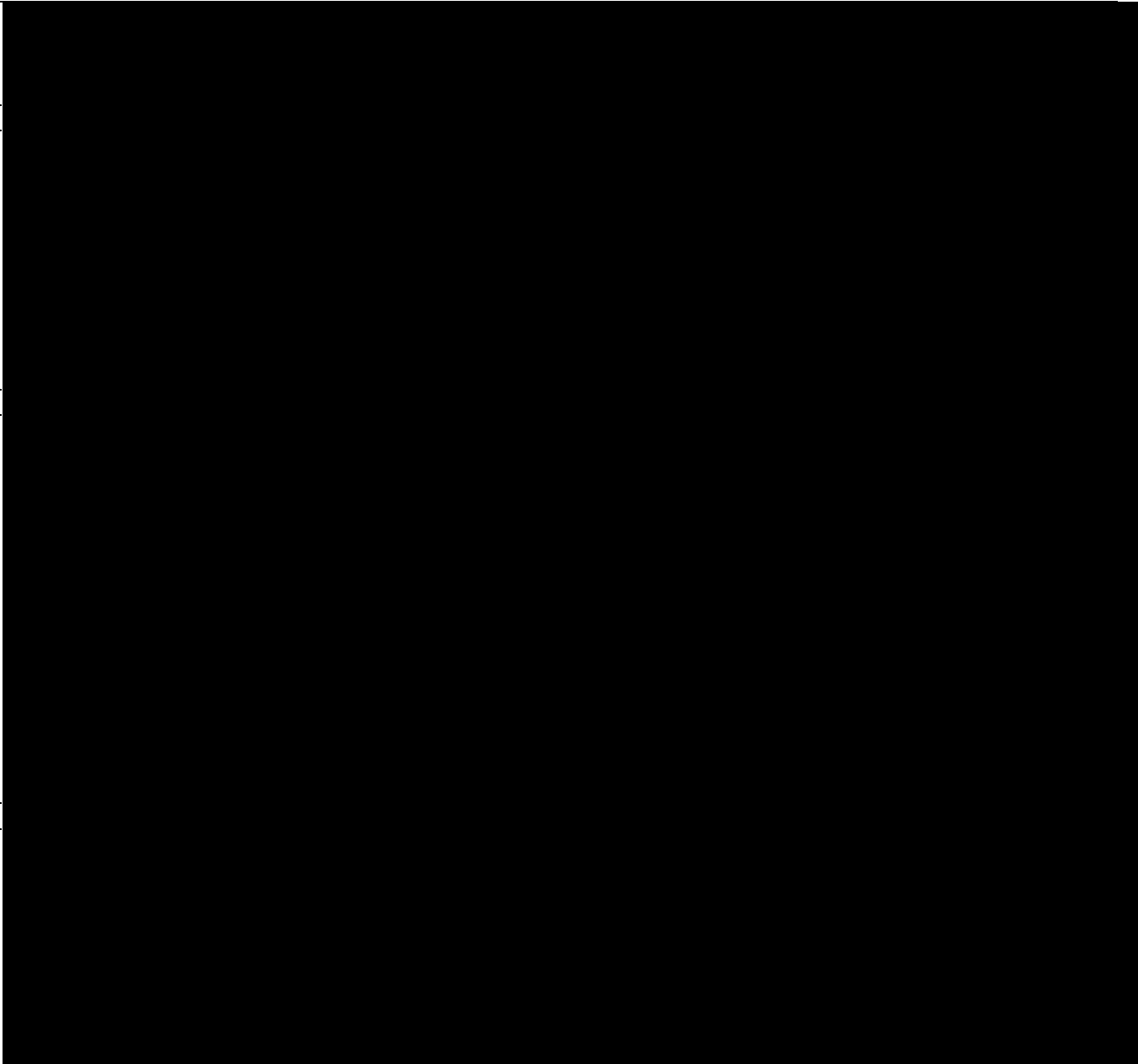
***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

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:
GAS UTILITY PLANT	G-PLT-12E
For Twelve Months Ended October 31, 2017	
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									
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 DFIT)									

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended October 31, 2017	
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									
		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	DFIT - 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:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended October 31, 2017	
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)															
Hydro (ED-AN)															
Other (ED-AN)															
Total Electric Production															
Electric Transmission															
ED-AN															
Total Electric Transmission															
Electric Distribution															
ED-AN															
ED-ID															
ED-WA															
Total Electric Distribution															
Gas Underground Storage															
1 GD-AN															
GD-OR															
Total Gas Underground Stora															
Gas Distribution															
6 GD-AN															
GD-ID															
GD-WA															
GD-OR															
Total Gas Distribution															
General Plant															
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															
Total General Plant															
Total Depreciation Expense															

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

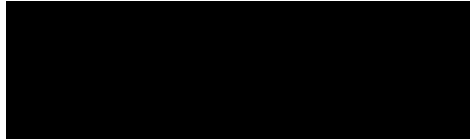
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RESULTS OF OPERATIONS
GAS-NORTH DEPRECIATION EXPENSE
For Twelve Months Ended October 31, 2017
Ending Balance Basis

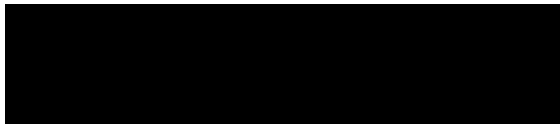
Report ID:
G-DEPX-12E

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
GAS-NORTH AMORTIZATION EXPENSE
For Twelve Months Ended October 31, 2017
Ending Balance Basis

Report ID:
G-AMTX-12E

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																			
Misc Intangible Plt (303000) ED-AN																			
Total Production/Transmission																			
Distribution																			
Franchises (302000) ED-WA																			
Misc Intangible Plt (303000) ED-WA																			
Total Distribution																			
General Plant - 303000																			
7,4 CD-AA																			
9,4 CD-AN																			
Total General Plant - 303000																			
Miscellaneous IT Intangible Plant - 3031XX																			
7,4 CD-AA																			
9,4 CD-AN																			
9,4 CD-ID																			
8,4 GD-AA																			
4 GD-AN																			
Total Miscellaneous IT Intangible Plant - 3031XX																			
Gas Underground Storage																			
1 GD-AN																			
Total Gas Underground Storage																			
General Plant - 390200, 396200																			
7,4 CD-AA																			
4 ED-AN																			
Total General Plant- 390200, 396200																			
Total Amortization Expense																			

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:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended October 31, 2017	
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)														
Hydro (ED-AN)														
Other (ED-AN)														
Total Electric Production														
Electric Transmission														
ED-AN														
Total Electric Transmission														
Electric Distribution														
ED-AN														
ED-ID														
ED-WA														
Total Electric Distribution														
Gas Underground Storage														
1 GD-AN														
GD-OR														
Total Gas Underground Stora														
Gas Distribution														
6 GD-AN														
GD-ID														
GD-WA														
GD-OR														
Total Gas Distribution														
General Plant														
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														
Total General Plant														
Total Accumulated Depreciati														

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

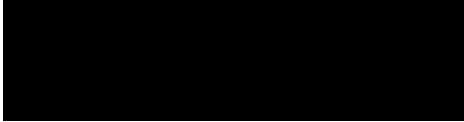
Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended October 31, 2017	
Ending Balance 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
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended October 31, 2017
Ending Balance Basis

Report ID: G-AAMT-12E

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													
Misc Intangible Plt (303000)	ED-AN													
Total Production/Transmission														
Distribution														
Franchises (302000)	ED-WA													
Misc Intangible Plt (303000)	ED-WA													
Total Distribution														
General Plant - 303000														
7,4	CD-AA													
9,4	CD-AN													
	GD-ID													
	GD-WA													
	GD-OR													
Total General Plant - 303000														
Miscellaneous IT Intangible Plant - 3031XX														
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													
Total Miscellaneous IT Intangible Plant - 3031														
Gas Underground Storage														
1	GD-AN													
Total Gas Underground Storage														
General Plant - 390200, 396200														
7,4	CD-AA													
9	CD-ID													
9	CD-WA													
4	ED-AN													
	ED-WA													
	GD-WA													
	GD-OR													
Total General Plant - 390200, 396200														
Total Accumulated Amortization														
Allocation Ratios:														
Service -		Electric	Gas-North	Gas-South		Jurisdiction -		Washington					Idaho	

RESULTS OF OPERATIONS	
GAS-NORTH ACCUMULATED AMORTIZATION	
For Twelve Months Ended October 31, 2017	
Ending Balance Basis	

Report ID:
G-AAMT-12E

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:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2017	
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
	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:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2017	
Ending Balance 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 Equ												
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:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2017	
Ending Balance 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
	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-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:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended October 31, 2017	
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
	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>												
	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>												
		<u>TOTAL</u>												

ALLOCATION RATIOS:
G-ALL 7 Elec/Gas North/Oregon 4-Factor

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended October 31, 2017	
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
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:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended October 31, 2017	
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				
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:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended October 31, 2017	
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	151210 FUEL STOCK HOG FUEL-KFGS									
7/4	154100 PLANT MATERIALS & OPER SUPPLIES									
1	154300 PLANT MATERIALS & OPER SUP-CS2									
1	154400 PLANT MATERIALS & OPER SUP-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:

- 1 Production/Transmission Ratio
- 7/4 Jur Rollup/Jurisdictional 4-Factor Ratios
- 99 Not Allocated

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