

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	8,664,966	6,119,344	2,545,622
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	8,664,966	6,119,344	2,545,622
G-APL	Gas Net Adjusted Rate Base	492,685,042	337,703,025	154,982,017
	<b>RATE OF RETURN</b>	<b>1.759%</b>	<b>1.812%</b>	<b>1.643%</b>

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

RESULTS OF OPERATIONS			Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b> For Month Ended January 31, 2018 Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016	<b>100.000%</b>	<b>69.060%</b>	<b>30.940%</b>
2	Input	Number of Customers Percent	1-01-2018 thru 01-31-2018	246,810 <b>100.000%</b>	163,685 <b>66.320%</b>	83,125 <b>33.680%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	1-01-2018 thru 01-31-2018	715,676 <b>100.000%</b>	479,492 <b>66.998%</b>	236,184 <b>33.002%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2017 thru 12-31-2017			
		Direct O & M Accounts 798 - 894		5,930,382	4,118,312	1,812,070
		Direct O & M Accounts 901 - 935		11,374,484	9,551,568	1,822,916
		Total		17,304,866	13,669,880	3,634,986
		Percentage		100.000%	78.994%	21.006%
		Direct Labor				
		Amount: Accounts 798 - 894		8,201,570	5,627,722	2,573,848
		Amount: Accounts 901 - 935		3,098,919	2,575,893	523,026
		Total		11,300,489	8,203,615	3,096,874
		Percentage		100.000%	72.595%	27.405%
		Total Number of Customers		245,616	162,739	82,877
		Percentage		100.000%	66.257%	33.743%
		Total Direct Plant		468,527,956	316,575,420	151,952,536
		Percentage		100.000%	67.568%	32.432%
4		Total Four Factor Allocators Percent		400.000%	285.415%	114.585%
				<b>100.000%</b>	<b>71.354%</b>	<b>28.646%</b>
6	Input	Actual Therms Purchased Percent	1-01-2018 thru 01-31-2018	40,299,489 <b>100.000%</b>	28,342,631 <b>70.330%</b>	11,956,858 <b>29.670%</b>

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended January 31, 2018

Average of Monthly Averages Basis

Report ID:

**G-ALL-1A**

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		74,561,528	62,492,356	8,088,844	3,980,328
	Direct O & M Accts 901 - 935		51,344,851	35,523,672	10,602,829	5,218,350
	Direct O & M Accts 901 - 905 Utility 9 Only		5,153,393	3,464,837	1,688,556	XXXXXX
	Adjustments		0			
	Total		131,059,772	101,480,865	20,380,229	9,198,678
	Percentage		100.000%	77.431%	15.550%	7.019%
	Direct Labor Accts 500 - 894		74,226,505	55,932,706	12,828,428	5,465,371
	Direct Labor Accts 901 - 935		6,185,979	3,809,731	197,120	2,179,128
	Direct Labor Accts 901 - 905 Utility 9 Only		11,137,496	7,407,915	3,729,581	XXXXXX
	Total		91,549,980	67,150,352	16,755,129	7,644,499
	Percentage		100.000%	73.348%	18.302%	8.350%
	Number of Customers at		729,596	382,273	245,616	101,707
	Percentage		100.000%	52.395%	33.665%	13.940%
	Net Direct Plant		3,427,085,391	2,651,455,641	503,067,746	272,562,004
	Percentage		100.000%	77.368%	14.679%	7.953%
	Total Percentages		400.000%	280.542%	82.196%	37.262%
	Average (CD AA)		<b>100.000%</b>	<b>70.135%</b>	<b>20.549%</b>	<b>9.316%</b>

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RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended January 31, 2018

Average of Monthly Averages Basis

Report ID:

**G-ALL-1A**

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		11,502,745	0	7,709,221	3,793,524
	Direct O & M Accts 901 - 935		15,449,456	0	10,353,713	5,095,743
	Direct O & M Accts 901 - 905 Utility 9 Only		1,688,556	0	1,688,556	XXXXXX
	<b>Total</b>		<b>28,640,757</b>	<b>0</b>	<b>19,751,490</b>	<b>8,889,267</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.963%</b>	<b>31.037%</b>
	Direct Labor Accts 580 - 894		13,255,885	0	9,295,618	3,960,267
	Direct Labor Accts 901 - 935		1,818,322	0	150,838	1,667,484
	Direct Labor Accts 901 - 905 Utility 9 Only		3,729,581	0	3,729,581	XXXXXX
	<b>Total</b>		<b>18,803,788</b>	<b>0</b>	<b>13,176,037</b>	<b>5,627,751</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.071%</b>	<b>29.929%</b>
	Number of Customers at		347,323	0	245,616	101,707
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.717%</b>	<b>29.283%</b>
	Net Direct Plant		764,182,162	0	492,888,057	271,294,105
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>64.499%</b>	<b>35.501%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>274.250%</b>	<b>125.750%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.562%</b>	<b>31.438%</b>

RESULTS OF OPERATIONS	Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		70,589,908	62,492,356	8,097,552	0
	Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
	Adjustments		0	0	0	0
	Total		116,722,139	98,016,028	18,706,111	0
	Percentage		100.000%	83.974%	16.026%	0.000%
	Direct Labor Accts 580 - 894		68,682,217	55,932,706	12,749,511	0
	Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
	Total		73,025,289	59,742,437	13,282,852	0
	Percentage		100.000%	81.811%	18.189%	0.000%
	Number of Customers at		627,889	382,273	245,616	0
	Percentage		100.000%	60.882%	39.118%	0.000%
	Net Direct Plant		3,118,486,683	2,625,598,626	492,888,057	0
	Percentage		100.000%	84.195%	15.805%	0.000%
	Total Percentages		400.000%	310.861%	89.139%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>77.714%</b>	<b>22.286%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2017 thru 12-31-2017	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2017 thru 12-31-2017	279,247,994	190,413,141	88,834,853	
			<b>100.000%</b>	<b>68.188%</b>	<b>31.812%</b>	
11	Book Depreciation Percent	1-01-2018 thru 01-31-2018	1,903,401	1,301,299	602,102	
			<b>100.000%</b>	<b>68.367%</b>	<b>31.633%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	12-01-2017 thru 01-31-2018	579,050,432	395,867,194	183,183,238	
			<b>100.000%</b>	<b>68.365%</b>	<b>31.635%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	12-01-2017 thru 01-31-2018	65,457,597	48,176,446	17,281,151	
			<b>100.000%</b>	<b>73.599%</b>	<b>26.401%</b>	
14	Net Allocated Schedule M's - AMA Percent	1-01-2018 thru 01-31-2018	-183,161	-142,890	-40,271	
			<b>100.000%</b>	<b>78.013%</b>	<b>21.987%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>REVENUES</b>									
	<b>SALES OF GAS:</b>									
99 480000	Residential	25,514,344	0	25,514,344	18,074,152	0	18,074,152	7,440,192	0	7,440,192
99 4812XX	Commercial - Firm & Interruptible	11,660,938	0	11,660,938	8,468,664	0	8,468,664	3,192,274	0	3,192,274
99 4813XX	Industrial-Firm	379,749	0	379,749	221,965	0	221,965	157,784	0	157,784
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	51,358	0	51,358	46,072	0	46,072	5,286	0	5,286
99 499XXX	Unbilled Revenue	(5,476,712)	0	(5,476,712)	(3,635,830)	0	(3,635,830)	(1,840,882)	0	(1,840,882)
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>32,129,677</b>	<b>0</b>	<b>32,129,677</b>	<b>23,175,023</b>	<b>0</b>	<b>23,175,023</b>	<b>8,954,654</b>	<b>0</b>	<b>8,954,654</b>
	<b>OTHER OPERATING REVENUES:</b>									
99 483XXX	Sales for Resale	8,038,794	0	8,038,794	5,653,684	0	5,653,684	2,385,110	0	2,385,110
4 488000	Miscellaneous Service Revenues	1,223	0	1,223	595	0	595	628	0	628
99 4893XX	Transportation Revenues	575,433	0	575,433	526,135	0	526,135	49,298	0	49,298
99 493000	Rent from Gas Property	223	0	223	223	0	223	0	0	0
4 495XXX	Other Gas Revenues	163,349	30,223	193,572	(94,676)	21,565	(73,111)	258,025	8,658	266,683
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	(135,941)	(2,140,482)	(2,276,423)	(89,210)	(1,419,568)	(1,508,778)	(46,731)	(720,914)	(767,645)
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>8,643,081</b>	<b>(2,110,259)</b>	<b>6,532,822</b>	<b>5,996,751</b>	<b>(1,398,003)</b>	<b>4,598,748</b>	<b>2,646,330</b>	<b>(712,256)</b>	<b>1,934,074</b>
	<b>TOTAL GAS REVENUES</b>	<b>40,772,758</b>	<b>(2,110,259)</b>	<b>38,662,499</b>	<b>29,171,774</b>	<b>(1,398,003)</b>	<b>27,773,771</b>	<b>11,600,984</b>	<b>(712,256)</b>	<b>10,888,728</b>
	<b>PRODUCTION EXPENSES:</b>									
G-804 804/805	City Gate Purchases	14,364,074	0	14,364,074	10,136,216	0	10,136,216	4,227,858	0	4,227,858
99 808XXX	Net Natural Gas Storage Transactions	3,402,602	0	3,402,602	2,393,050	0	2,393,050	1,009,552	0	1,009,552
99 811000	Gas Used for Products Extraction	(92,480)	0	(92,480)	(65,041)	0	(65,041)	(27,439)	0	(27,439)
10 813000	Other Gas Expenses	0	125,114	125,114	0	85,313	85,313	0	39,801	39,801
99 813010	Gas Technology Institute (GTI) Expenses	16,854	0	16,854	12,219	0	12,219	4,635	0	4,635
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>17,691,050</b>	<b>125,114</b>	<b>17,816,164</b>	<b>12,476,444</b>	<b>85,313</b>	<b>12,561,757</b>	<b>5,214,606</b>	<b>39,801</b>	<b>5,254,407</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
1 814000	Supervision & Engineering	0	1,091	1,091	0	753	753	0	338	338
1 824000	Other Expenses	0	127,924	127,924	0	88,344	88,344	0	39,580	39,580
1 837000	Other Equipment	0	63,810	63,810	0	44,067	44,067	0	19,743	19,743
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>192,825</b>	<b>192,825</b>	<b>0</b>	<b>133,164</b>	<b>133,164</b>	<b>0</b>	<b>59,661</b>	<b>59,661</b>
G-DEPX	Depreciation Expense-Underground Storage	0	69,676	69,676	0	48,118	48,118	0	21,558	21,558
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	17,554	17,554	0	12,123	12,123	0	5,431	5,431

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For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	87,249	87,249	0	60,254	60,254	0	26,995	26,995
	TOTAL UNDERGROUND STORAGE EXPENSES	0	280,074	280,074	0	193,418	193,418	0	86,656	86,656

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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	31,586	114,585	146,171	22,983	76,770	99,753	8,603	37,815	46,418
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	90,515	91,765	182,280	50,460	61,481	111,941	40,055	30,284	70,339
3	875000 Measuring & Reg Sta Exp-General	16,501	0	16,501	12,194	0	12,194	4,307	0	4,307
3	876000 Measuring & Reg Sta Exp-Industrial	537	0	537	537	0	537	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	8,922	0	8,922	5,012	0	5,012	3,910	0	3,910
3	878000 Meter & House Regulator Expenses	(22,580)	0	(22,580)	(22,980)	0	(22,980)	400	0	400
3	879000 Customer Installation Expenses	198,332	7,430	205,762	120,046	4,978	125,024	78,286	2,452	80,738
3	880000 Other Expenses	114,090	46,013	160,103	84,950	30,828	115,778	29,140	15,185	44,325
3	881000 Rents	0	1,479	1,479	0	991	991	0	488	488
	MAINTENANCE									
3	885000 Supervision & Engineering	8,516	0	8,516	3,722	0	3,722	4,794	0	4,794
3	887000 Mains	45,189	30	45,219	36,613	20	36,633	8,576	10	8,586
3	889000 Measuring & Reg Sta Exp-General	19,333	11,099	30,432	19,855	7,436	27,291	(522)	3,663	3,141
3	890000 Measuring & Reg Sta Exp-Industrial	18,692	0	18,692	10,691	0	10,691	8,001	0	8,001
3	891000 Measuring & Reg Sta Exp-City Gate	6,970	0	6,970	1,876	0	1,876	5,094	0	5,094
3	892000 Services	29,758	0	29,758	25,555	0	25,555	4,203	0	4,203
3	893000 Meters & House Regulators	149,315	67,205	216,520	107,978	45,026	153,004	41,337	22,179	63,516
3	894000 Other Equipment	0	21,799	21,799	0	14,605	14,605	0	7,194	7,194
	TOTAL DISTRIBUTION OPERATING EXP	715,676	361,405	1,077,081	479,492	242,135	721,627	236,184	119,270	355,454
G-DEPX	Depreciation Expense-Distribution	1,382,467	5,383	1,387,850	930,545	3,786	934,331	451,922	1,597	453,519
G-OTX	Taxes Other Than FIT	2,670,529	0	2,670,529	2,288,055	0	2,288,055	382,474	0	382,474
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	4,052,996	5,383	4,058,379	3,218,600	3,786	3,222,386	834,396	1,597	835,993
	TOTAL DISTRIBUTION EXPENSES	4,768,672	366,788	5,135,460	3,698,092	245,921	3,944,013	1,070,580	120,867	1,191,447



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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	6,097	6,097	0	4,044	4,044	0	2,053	2,053
2	902000	Meter Reading Expenses	164,830	7,088	171,918	147,735	4,701	152,436	17,095	2,387	19,482
2	903XXX	Customer Records & Collection Expenses	67,389	434,436	501,825	50,570	288,118	338,688	16,819	146,318	163,137
2	904000	Uncollectible Accounts	0	151,493	151,493	0	100,470	100,470	0	51,023	51,023
2	905000	Misc Customer Accounts	0	5,957	5,957	0	3,951	3,951	0	2,006	2,006
TOTAL CUSTOMER ACCOUNTS EXPENSES			232,219	605,071	837,290	198,305	401,284	599,589	33,914	203,787	237,701
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,213,334	15,541	1,228,875	1,023,839	10,307	1,034,146	189,495	5,234	194,729
2	909000	Advertising	0	24,103	24,103	0	15,985	15,985	0	8,118	8,118
2	910000	Misc Customer Service & Info Exp	0	4,533	4,533	0	3,006	3,006	0	1,527	1,527
TOTAL CUSTOMER SERVICE & INFO EXP			1,213,334	44,177	1,257,511	1,023,839	29,298	1,053,137	189,495	14,879	204,374
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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For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	12,527	1,027,122	1,039,649	8,419	732,893	741,312	4,108	294,229	298,337
4	921000	Office Supplies & Expenses	278	83,155	83,433	278	59,334	59,612	0	23,821	23,821
4	922000	Admin. Expenses Transferred - Credit	0	(1,436)	(1,436)	0	(1,025)	(1,025)	0	(411)	(411)
4	923000	Outside Services Employed	(12,000)	137,665	125,665	(12,000)	98,229	86,229	0	39,436	39,436
4	924000	Property Insurance Premium	0	24,675	24,675	0	17,607	17,607	0	7,068	7,068
4	925XXX	Injuries and Damages	0	71,501	71,501	0	51,019	51,019	0	20,482	20,482
4	926XXX	Employee Pensions and Benefits	0	25,550	25,550	0	18,231	18,231	0	7,319	7,319
4	928000	Regulatory Commission Expenses	80,063	18,184	98,247	67,042	12,975	80,017	13,021	5,209	18,230
4	930000	Miscellaneous General Expenses	6,360	50,798	57,158	2,830	36,246	39,076	3,530	14,552	18,082
4	931000	Rents	620	29,745	30,365	620	21,224	21,844	0	8,521	8,521
4	935000	Maintenance of General Plant	46,920	260,243	307,163	34,730	185,694	220,424	12,190	74,549	86,739
TOTAL ADMIN & GEN OPERATING EXP			134,768	1,727,202	1,861,970	101,919	1,232,427	1,334,346	32,849	494,775	527,624
G-DEPX	Depreciation Expense-General Plant		33,193	412,682	445,875	24,385	294,465	318,850	8,808	118,217	127,025
G-AMTX	Amortization Expense - General Plant - 303000		3,317	10,437	13,754	2,072	7,447	9,519	1,245	2,990	4,235
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		345	460,372	460,717	0	328,493	328,493	345	131,879	132,224
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	0	0	0	0	0	0	0	0
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407414	Regulatory Credits-Deferral-FISERVE	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	407436	MDM System	(40,924)	0	(40,924)	(40,924)	0	(40,924)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			9,942	883,491	893,433	(14,467)	630,405	615,938	24,409	253,086	277,495
TOTAL ADMIN & GENERAL EXPENSES			144,710	2,610,693	2,755,403	87,452	1,862,832	1,950,284	57,258	747,861	805,119
TOTAL EXPENSES BEFORE FIT			24,049,985	4,031,917	28,081,902	17,484,132	2,818,066	20,302,198	6,565,853	1,213,851	7,779,704
NET OPERATING INCOME (LOSS) BEFORE FIT					10,580,597		7,471,573				3,109,024
G-FIT	FEDERAL INCOME TAX				2,101,565		1,482,954				618,611
G-FIT	DEFERRED FEDERAL INCOME TAX				(184,262)		(129,489)				(54,773)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(1,672)		(1,236)				(436)
GAS NET OPERATING INCOME (LOSS)					8,664,966		6,119,344				2,545,622

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.060%		30.940%			
G-ALL 2	Number of Customers		100.000%		66.320%		33.680%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		66.998%		33.002%			
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		71.354%		28.646%			
G-ALL 10	Actual Annual Throughput		100.000%		68.188%		31.812%			
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-1A</b>
For Month Ended January 31, 2018	
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	4,405	30,223	34,628	4,405	21,565	25,970	0	8,658	8,658
4	495028	Deferred Exchange Reservation	375,001	0	375,001	263,738	0	263,738	111,263	0	111,263
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	942,132	0	942,132	542,197	0	542,197	399,935	0	399,935
4	495329	Amortization Res Decoupling Deferral	(1,295,383)	0	(1,295,383)	(1,079,080)	0	(1,079,080)	(216,303)	0	(216,303)
4	495338	Non-Res Decoupling Deferred Rev	441,929	0	441,929	434,402	0	434,402	7,527	0	7,527
4	495339	Amortization Non-Res Decoupling	(304,735)	0	(304,735)	(260,338)	0	(260,338)	(44,397)	0	(44,397)
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	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 Revenues	0	0	0	0	0	0	0	0	0
		<b>TOTAL OTHER GAS REVENUES</b>	<b>163,349</b>	<b>30,223</b>	<b>193,572</b>	<b>(94,676)</b>	<b>21,565</b>	<b>(73,111)</b>	<b>258,025</b>	<b>8,658</b>	<b>266,683</b>

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	9,326,879	0	9,326,879	6,558,306	0	6,558,306	2,768,573	0	2,768,573
1	804001	Pipeline Demand Costs	2,253,440	0	2,253,440	1,556,226	0	1,556,226	697,214	0	697,214
1	804002	Transport Variable Charges	37,043	0	37,043	25,582	0	25,582	11,461	0	11,461
6	804010	Gas Costs - Fixed Hedge	1,920	0	1,920	1,350	0	1,350	570	0	570
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	28,382	0	28,382	19,961	0	19,961	8,421	0	8,421
6	804018	Merchandise Processing Fee	7,822	0	7,822	5,501	0	5,501	2,321	0	2,321
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	2,270,714	0	2,270,714	1,596,993	0	1,596,993	673,721	0	673,721
6	804700	Gas Costs - Offsystem Bookout	68,288	0	68,288	48,027	0	48,027	20,261	0	20,261
6	804711	Gas Costs - Offsystem Bookout Offset	(68,288)	0	(68,288)	(48,027)	0	(48,027)	(20,261)	0	(20,261)
6	804730	Gas Costs - Intracompany LDC Gas	895,917	0	895,917	630,098	0	630,098	265,819	0	265,819
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(3,370,711)	0	(3,370,711)	(2,350,033)	0	(2,350,033)	(1,020,678)	0	(1,020,678)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	2,912,668	0	2,912,668	2,092,232	0	2,092,232	820,436	0	820,436
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>14,364,074</b>	<b>0</b>	<b>14,364,074</b>	<b>10,136,216</b>	<b>0</b>	<b>10,136,216</b>	<b>4,227,858</b>	<b>0</b>	<b>4,227,858</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	6	Actual Therms Purchased	100.000%	70.330%	29.670%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended January 31, 2018	
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	23,965	15,541	39,506	20,568	10,307	30,875	3,397	5,234	8,631
99	908600	Public Purpose Tariff Rider Expense Offset	1,430,336	0	1,430,336	1,199,644	0	1,199,644	230,692	0	230,692
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(240,967)	0	(240,967)	(196,373)	0	(196,373)	(44,594)	0	(44,594)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,213,334	15,541	1,228,875	1,023,839	10,307	1,034,146	189,495	5,234	194,729

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.320%	33.680%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-1A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended January 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.66%	52.66%
2	Cost of Debt		5.552%	5.517%
	Total Cost of Debt		2.924%	2.905%
	Total Weighted Cost		2.924%	2.905%
G-APL	Net Rate Base	492,685,042	337,703,025	154,982,017
	Interest Deduction for FIT Calculation	14,376,664	9,874,436	4,502,228
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
<b>FEDERAL INCOME TAXES--GAS</b>		Report ID: <b>G-FIT-1A</b>		
For Month Ended January 31, 2018				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	38,662,499	27,773,771	10,888,728
G-OPS	Operating & Maintenance Expense	23,042,841	16,403,620	6,639,221
G-OPS	Book Deprec/Amort and Reg Amortizations	2,350,978	1,598,400	752,578
G-OTX	Taxes Other than FIT	2,688,083	2,300,178	387,905
	Net Operating Income Before FIT	10,580,597	7,471,573	3,109,024
G-INT	Less: Interest Expense	1,198,056	822,870	375,186
G-SCM	Schedule M Adjustments	624,912	412,982	211,930
	Taxable Net Operating Income	10,007,453	7,061,685	2,945,768
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,101,565	1,482,954	618,611
	Federal Income Tax on 2017 Income at 35%	0	0	0
	Total Federal Income Tax	2,101,565	1,482,954	618,611
G-DTE	Deferred FIT	(184,262)	(129,489)	(54,773)
99	411400 Amortized Investment Tax Credit	(1,672)	(1,236)	(436)
	Total FIT/Deferred FIT & ITC	1,915,631	1,352,229	563,402
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS

**GAS SCHEDULE M ADJUSTMENTS**

For Month Ended January 31, 2018

Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,419,323	958,568	2,377,891	957,002	682,323	1,639,325	462,321	276,245	738,566
12	997001	Contributions In Aid of Construction	0	67,864	67,864	0	46,395	46,395	0	21,469	21,469
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	33,095	33,095	0	23,615	23,615	0	9,480	9,480
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(458,044)	0	(458,044)	(257,801)	0	(257,801)	(200,243)	0	(200,243)
4	997015	Airplane Lease Payments	0	14,927	14,927	0	10,651	10,651	0	4,276	4,276
12	997016	Redemption Expense Amortization	0	24,644	24,644	0	16,848	16,848	0	7,796	7,796
4	997020	FAS87 Current Pension Accrual	0	244,278	244,278	0	174,302	174,302	0	69,976	69,976
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	216,057	0	216,057	362,819	0	362,819	(146,762)	0	(146,762)
12	997032	Interest Rate Swaps	0	60,362	60,362	0	41,266	41,266	0	19,096	19,096
4	997033	DSM Tariff Rider	344,628	(851)	343,777	223,892	(607)	223,285	120,736	(244)	120,492
12	997048	AFUDC	0	(58,462)	(58,462)	0	(39,968)	(39,968)	0	(18,494)	(18,494)
11	997049	Tax Depreciation	0	(2,938,252)	(2,938,252)	0	(2,008,795)	(2,008,795)	0	(929,457)	(929,457)
1	997055	Deferred Gas Exchange	0	(375,000)	(375,000)	0	(258,975)	(258,975)	0	(116,025)	(116,025)
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	(240,967)	0	(240,967)	(196,373)	0	(196,373)	(44,594)	0	(44,594)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	300,430	300,430	0	205,395	205,395	0	95,035	95,035
4	997081	Deferred Compensation	0	(192,552)	(192,552)	0	(137,394)	(137,394)	0	(55,158)	(55,158)
4	997082	Meal Disallowances	0	12,063	12,063	0	8,607	8,607	0	3,456	3,456
4	997083	Paid Time Off	0	(11,005)	(11,005)	0	(7,853)	(7,853)	0	(3,152)	(3,152)
2	997084	Customer Uncollectibles	0	59,920	59,920	0	39,739	39,739	0	20,181	20,181
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(523,672)	(523,672)	0	(358,008)	(358,008)	0	(165,664)	(165,664)
12	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	(581,952)	0	(581,952)	(581,952)	0	(581,952)	0	0	0
99	997107	MDM System	(40,924)	0	(40,924)	(40,924)	0	(40,924)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	135,941	2,140,482	2,276,423	89,210	1,419,568	1,508,778	46,731	720,914	767,645
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	0	0	0	0	0	0	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>1,280,997</b>	<b>(183,161)</b>	<b>624,912</b>	<b>555,873</b>	<b>(142,891)</b>	<b>412,982</b>	<b>252,200</b>	<b>(40,270)</b>	<b>211,930</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers	100.000%	66.320%	33.680%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	70.330%	29.670%
G-ALL	11	Book Depreciation	100.000%	68.367%	31.633%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.365%	31.635%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>	
For Month Ended January 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	(342,788)	(234,347)	(108,441)
99	410100	Deferred Federal Income Tax Exp	77,759	42,998	34,761
		<b>SUBTOTAL</b>	<b>(265,029)</b>	<b>(191,349)</b>	<b>(73,680)</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	30,164	20,622	9,542
99	411100	Deferred Federal Income Tax Exp	50,603	41,238	9,365
		<b>SUBTOTAL</b>	<b>80,767</b>	<b>61,860</b>	<b>18,907</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>(184,262)</b>	<b>(129,489)</b>	<b>(54,773)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.365%	31.635%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	17,554	17,554	0	12,123	12,123	0	5,431	5,431
		TOTAL UNDERGROUND STORAGE TAX	0	17,554	17,554	0	12,123	12,123	0	5,431	5,431
		DISTRIBUTION									
99	408110	State Excise Tax	1,049,335	0	1,049,335	1,049,335	0	1,049,335	0	0	0
99	408120	Municipal Occupation & License Tax	1,178,054	0	1,178,054	983,009	0	983,009	195,045	0	195,045
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	410,246	0	410,246	255,711	0	255,711	154,535	0	154,535
99	409100	State Income Tax	32,894	0	32,894	0	0	0	32,894	0	32,894
		TOTAL DISTRIBUTION TAX	2,670,529	0	2,670,529	2,288,055	0	2,288,055	382,474	0	382,474
		TOTAL TAXES OTHER THAN FIT	2,670,529	17,554	2,688,083	2,288,055	12,123	2,300,178	382,474	5,431	387,905

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
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RESULTS OF OPERATIONS  
**GAS UTILITY PLANT**  
 For Month Ended January 31, 2018  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,889,349	3,691,548	1,022,594	1,348,126	2,370,720	779,605	541,223	1,320,828
4	3031XX	Misc Intangible IT Plant (3031XX)	21,323	45,749,431	45,770,754	0	32,644,049	32,644,049	21,323	13,105,382	13,126,705
TOTAL INTANGIBLE PLANT			1,823,522	47,638,780	49,462,302	1,022,594	33,992,175	35,014,769	800,928	13,646,605	14,447,533
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,279,495	1,279,495	0	902,262	902,262	0	377,233	377,233
1	351XXX	Structures & Improvements	0	2,336,013	2,336,013	0	1,613,251	1,613,251	0	722,762	722,762
1	352XXX	Wells	0	19,036,801	19,036,801	0	13,146,815	13,146,815	0	5,889,986	5,889,986
1	353000	Lines	0	1,044,477	1,044,477	0	721,316	721,316	0	323,161	323,161
1	354000	Compressor Station Equipment	0	12,459,528	12,459,528	0	8,604,550	8,604,550	0	3,854,978	3,854,978
1	355000	Measuring & Regulating Equipment	0	1,130,282	1,130,282	0	780,573	780,573	0	349,709	349,709
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,425,346	2,425,346	0	1,674,944	1,674,944	0	750,402	750,402
TOTAL UNDERGROUND STORAGE PLANT			0	40,115,655	40,115,655	0	27,722,515	27,722,515	0	12,393,140	12,393,140
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	225,943	0	225,943	123,263	0	123,263	102,680	0	102,680
6	375000	Structures & Improvements	974,551	0	974,551	599,524	0	599,524	375,027	0	375,027
6	376000	Mains	331,163,716	2,512,521	333,676,237	217,493,648	1,767,056	219,260,704	113,670,068	745,465	114,415,533
6	378000	Measuring & Reg Station Equip-General	6,112,739	127,101	6,239,840	3,776,629	89,390	3,866,019	2,336,110	37,711	2,373,821
6	379000	Measuring & Reg Station Equip-City Gate	6,872,474	0	6,872,474	2,388,603	0	2,388,603	4,483,871	0	4,483,871
6	380000	Services	236,832,168	0	236,832,168	161,984,731	0	161,984,731	74,847,437	0	74,847,437
6	381000	Meters	78,881,861	0	78,881,861	54,983,851	0	54,983,851	23,898,010	0	23,898,010
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	3,396,486	0	3,396,486	2,640,526	0	2,640,526	755,960	0	755,960
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			664,548,533	2,639,622	667,188,155	444,054,700	1,856,446	445,911,146	220,493,833	783,176	221,277,009
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,820,605	2,109,983	4,930,588	2,723,169	1,505,557	4,228,726	97,436	604,426	701,862
4	390XXX	Structures & Improvements	6,671,316	23,338,928	30,010,244	5,064,407	16,653,259	21,717,666	1,606,909	6,685,669	8,292,578
4	391XXX	Office Furniture & Equipment	117,402	15,544,488	15,661,890	97,813	11,091,614	11,189,427	19,589	4,452,874	4,472,463
4	392XXX	Transportation Equipment	11,760,105	2,535,094	14,295,199	9,097,130	1,808,891	10,906,021	2,662,975	726,203	3,389,178
4	393000	Stores Equipment	177,740	937,624	1,115,364	132,968	669,032	802,000	44,772	268,592	313,364
4	394000	Tools, Shop & Garage Equipment	2,406,141	6,007,346	8,413,487	1,879,460	4,286,482	6,165,942	526,681	1,720,864	2,247,545

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended January 31, 2018  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	10,023	386,898	396,921	7,559	276,067	283,626	2,464	110,831	113,295
4	396XXX	Power Operated Equipment	3,342,693	1,050,419	4,393,112	2,456,517	749,516	3,206,033	886,176	300,903	1,187,079
4	397XXX	Communications Equipment	2,474,425	13,767,101	16,241,526	1,138,643	9,823,377	10,962,020	1,335,782	3,943,724	5,279,506
4	398000	Miscellaneous Equipment	3,022	85,629	88,651	1,111	61,100	62,211	1,911	24,529	26,440
		<b>TOTAL GENERAL PLANT</b>	<b>29,783,472</b>	<b>65,763,510</b>	<b>95,546,982</b>	<b>22,598,777</b>	<b>46,924,895</b>	<b>69,523,672</b>	<b>7,184,695</b>	<b>18,838,615</b>	<b>26,023,310</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>696,155,527</b>	<b>156,157,567</b>	<b>852,313,094</b>	<b>467,676,071</b>	<b>110,496,031</b>	<b>578,172,102</b>	<b>228,479,456</b>	<b>45,661,536</b>	<b>274,140,992</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(15,349,384)	(15,349,384)	0	(10,600,285)	(10,600,285)	0	(4,749,099)	(4,749,099)
G-ADEP		Distribution Plant	(213,754,743)	(1,739,147)	(215,493,890)	(140,360,320)	(1,223,142)	(141,583,462)	(73,394,423)	(516,005)	(73,910,428)
G-ADEP		General Plant	(10,396,128)	(19,693,257)	(30,089,385)	(7,295,299)	(14,051,927)	(21,347,226)	(3,100,829)	(5,641,330)	(8,742,159)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(224,150,871)</b>	<b>(36,781,788)</b>	<b>(260,932,659)</b>	<b>(147,655,619)</b>	<b>(25,875,354)</b>	<b>(173,530,973)</b>	<b>(76,495,252)</b>	<b>(10,906,434)</b>	<b>(87,401,686)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAAMT		General Plant - 303000	(279,337)	(542,394)	(821,731)	(192,326)	(387,020)	(579,346)	(87,011)	(155,374)	(242,385)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(16,120)	(11,251,603)	(11,267,723)	0	(8,028,468)	(8,028,468)	(16,120)	(3,223,135)	(3,239,255)
G-AAAMT		Underground Storage	0	(240,550)	(240,550)	0	(166,124)	(166,124)	0	(74,426)	(74,426)
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(295,457)</b>	<b>(12,034,547)</b>	<b>(12,330,004)</b>	<b>(192,326)</b>	<b>(8,581,612)</b>	<b>(8,773,938)</b>	<b>(103,131)</b>	<b>(3,452,935)</b>	<b>(3,556,066)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(224,446,328)</b>	<b>(48,816,335)</b>	<b>(273,262,663)</b>	<b>(147,847,945)</b>	<b>(34,456,966)</b>	<b>(182,304,911)</b>	<b>(76,598,383)</b>	<b>(14,359,369)</b>	<b>(90,957,752)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>471,709,199</b>	<b>107,341,232</b>	<b>579,050,431</b>	<b>319,828,126</b>	<b>76,039,065</b>	<b>395,867,191</b>	<b>151,881,073</b>	<b>31,302,167</b>	<b>183,183,240</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(108,468,480)	(108,468,480)	0	(74,154,476)	(74,154,476)	0	(34,314,004)	(34,314,004)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,772,613)	(17,772,613)	0	(12,676,576)	(12,676,576)	0	(5,096,037)	(5,096,037)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	0	0	0	0	0	0	0	0
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(586,657)	(586,657)	0	(401,068)	(401,068)	0	(185,589)	(185,589)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(126,827,750)</b>	<b>(126,827,750)</b>	<b>0</b>	<b>(87,232,120)</b>	<b>(87,232,120)</b>	<b>0</b>	<b>(39,595,630)</b>	<b>(39,595,630)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>471,709,199</b>	<b>(19,486,518)</b>	<b>452,222,681</b>	<b>319,828,126</b>	<b>(11,193,055)</b>	<b>308,635,071</b>	<b>151,881,073</b>	<b>(8,293,463)</b>	<b>143,587,610</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	70.330%	29.670%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.365%	31.635%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	471,709,199	(19,486,518)	452,222,681	319,828,126	(11,193,055)	308,635,071	151,881,073	(8,293,463)	143,587,610
		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	3,957,873	3,957,873	0	1,773,191	1,773,191
1	164100	Gas Inventory--Jackson Prairie	0	8,533,543	8,533,543	0	5,893,265	5,893,265	0	2,640,278	2,640,278
4	252000	Customer Advances	(3,368)	0	(3,368)	0	0	0	(3,368)	0	(3,368)
99	235199	Customer Deposits	(556,737)	0	(556,737)	(556,737)	0	(556,737)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	(1,079,884)	0	(1,079,884)	(903,456)	0	(903,456)	(176,428)	0	(176,428)
99	182302	WA Excess Nat Gas Line Extension	6,919,759	0	6,919,759	6,919,759	0	6,919,759	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,917,164)	0	(1,917,164)	(1,917,164)	0	(1,917,164)	0	0	0
C-WKC		Working Capital	22,835,148	0	22,835,148	15,674,414	0	15,674,414	7,160,734	0	7,160,734
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	26,197,754	14,264,607	40,462,361	19,216,816	9,851,138	29,067,954	6,980,938	4,413,469	11,394,407
		NET RATE BASE	497,906,953	(5,221,911)	492,685,042	339,044,942	(1,341,917)	337,703,025	158,862,011	(3,879,994)	154,982,017

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended January 31, 2018	
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)	687,885	687,885										
	Hydro (ED-AN)	989,890	989,890										
	Other (ED-AN)	812,989	812,989										
<b>Total Electric Production</b>		<b>2,490,764</b>	<b>2,490,764</b>										
<b>Electric Transmission</b>													
	ED-AN	1,062,863	1,062,863										
<b>Total Electric Transmission</b>		<b>1,062,863</b>	<b>1,062,863</b>										
<b>Electric Distribution</b>													
	ED-AN	4,981	4,981										
	ED-ID	1,448,515	1,448,515										
	ED-WA	2,588,192	2,588,192										
<b>Total Electric Distribution</b>		<b>4,041,688</b>	<b>4,041,688</b>										
<b>Gas Underground Storage</b>													
1	GD-AN	69,676		69,676		69,676	69,676		48,118	48,118		21,558	21,558
	GD-OR	11,947			11,947								
<b>Total Gas Underground Storage</b>		<b>81,623</b>		<b>69,676</b>	<b>11,947</b>		<b>69,676</b>	<b>69,676</b>		<b>48,118</b>	<b>48,118</b>		<b>21,558</b>
<b>Gas Distribution</b>													
6	GD-AN	5,383		5,383		5,383	5,383		3,786	3,786		1,597	1,597
	GD-ID	451,922		451,922		451,922	451,922				451,922		451,922
	GD-WA	930,545		930,545		930,545	930,545	930,545		930,545			
	GD-OR	621,559			621,559								
<b>Total Gas Distribution</b>		<b>2,009,409</b>		<b>1,387,850</b>	<b>621,559</b>		<b>1,382,467</b>	<b>5,383</b>	<b>1,387,850</b>		<b>930,545</b>	<b>3,786</b>	<b>934,331</b>
<b>Total Gas Distribution</b>											<b>451,922</b>	<b>1,597</b>	<b>453,519</b>
<b>General Plant</b>													
	ED-AN	182,722	182,722										
	ED-ID	20,841	20,841										
	ED-WA	52,380	52,380										
7,4	CD-AA	1,809,678	1,269,217	371,871	168,590		371,871	371,871		265,345	265,345		106,526
9,4	CD-AN	82,876	64,407	18,469			18,469	18,469		13,178	13,178		5,291
9	CD-ID	29,470	22,903	6,567		6,567	6,567	6,567				6,567	6,567
9	CD-WA	26,198	20,360	5,838		5,838	5,838	5,838	5,838		5,838		
8,4	GD-AA	28,553		19,577	8,976		19,577	19,577		13,969	13,969		5,608
4	GD-AN	2,765		2,765			2,765	2,765		1,973	1,973		792
	GD-ID	2,241		2,241		2,241	2,241	2,241				2,241	2,241
	GD-WA	18,547		18,547		18,547	18,547	18,547	18,547		18,547		
	GD-OR	15,378			15,378								
<b>Total General Plant</b>		<b>2,271,649</b>	<b>1,632,830</b>	<b>445,875</b>	<b>192,944</b>		<b>33,193</b>	<b>412,682</b>	<b>445,875</b>		<b>24,385</b>	<b>294,465</b>	<b>318,850</b>
<b>Total General Plant</b>											<b>8,808</b>	<b>118,217</b>	<b>127,025</b>
<b>Total Depreciation Expense</b>		<b>11,957,996</b>	<b>9,228,145</b>	<b>1,903,401</b>	<b>826,450</b>		<b>1,415,660</b>	<b>487,741</b>	<b>1,903,401</b>		<b>954,930</b>	<b>346,369</b>	<b>1,301,299</b>
<b>Total Depreciation Expense</b>											<b>460,730</b>	<b>141,372</b>	<b>602,102</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	70.330%	29.670%



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	19,576	19,576												
<b>Total Production/Transmission</b>		<b>96,109</b>	<b>96,109</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	489	489												
<b>Total Distribution</b>		<b>2,502</b>	<b>2,502</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	49,910	35,004	10,256	4,650		10,256	10,256		7,318	7,318		2,938	2,938	
9,4	CD-AN	811	630	181			181	181		129	129		52	52	
	GD-ID	1,245		1,245			1,245	1,245				1,245		1,245	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
<b>Total General Plant - 303000</b>		<b>54,710</b>	<b>35,634</b>	<b>13,754</b>	<b>5,322</b>		<b>3,317</b>	<b>10,437</b>	<b>13,754</b>	<b>2,072</b>	<b>7,447</b>	<b>9,519</b>	<b>1,245</b>	<b>2,990</b>	<b>4,235</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	2,203,032	1,545,097	452,701	205,234		452,701	452,701		323,020	323,020		129,681	129,681	
9,4	CD-AN	1,450	1,127	323			323	323		230	230		93	93	
9,4	CD-ID	1,550	1,205	345			345	345				345		345	
	ED-AN	146,301	146,301												
	ED-ID	0	0												
	ED-WA	52,082	52,082												
8,4	GD-AA	10,718		7,348	3,370		7,348	7,348		5,243	5,243		2,105	2,105	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>2,415,133</b>	<b>1,745,812</b>	<b>460,717</b>	<b>208,604</b>		<b>345</b>	<b>460,372</b>	<b>460,717</b>		<b>328,493</b>	<b>328,493</b>	<b>345</b>	<b>131,879</b>	<b>132,224</b>
<b>Gas Underground Storage</b>															
1	GD-AN	19		19			19	19		13	13		6	6	
<b>Total Gas Underground Storage</b>		<b>19</b>		<b>19</b>			<b>19</b>	<b>19</b>		<b>13</b>	<b>13</b>		<b>6</b>	<b>6</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	4,003	4,003												
	GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>		<b>4,003</b>	<b>4,003</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>Total Amortization Expense</b>		<b>2,572,476</b>	<b>1,884,060</b>	<b>474,490</b>	<b>213,926</b>		<b>3,662</b>	<b>470,828</b>	<b>474,490</b>	<b>2,072</b>	<b>335,953</b>	<b>338,025</b>	<b>1,590</b>	<b>134,875</b>	<b>136,465</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1 System Contract Demand	69.060%	30.940%
8 Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4 Jurisdictional 4-Factor Rat	71.354%	28.646%
9 Elec/Gas North 4-Factor	77.714%	22.286%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended January 31, 2018	
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)	(299,117,284)	(299,117,284)											
	Hydro (ED-AN)	(131,702,705)	(131,702,705)											
	Other (ED-AN)	(119,629,241)	(119,629,241)											
<b>Total Electric Production</b>		<b>(550,449,230)</b>	<b>(550,449,230)</b>											
<b>Electric Transmission</b>														
	ED-AN	(212,258,649)	(212,258,649)											
<b>Total Electric Transmission</b>		<b>(212,258,649)</b>	<b>(212,258,649)</b>											
<b>Electric Distribution</b>														
	ED-AN	(136,140)	(136,140)											
	ED-ID	(203,678,923)	(203,678,923)											
	ED-WA	(325,511,101)	(325,511,101)											
<b>Total Electric Distribution</b>		<b>(529,326,164)</b>	<b>(529,326,164)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(15,349,384)	(15,349,384)		(15,349,384)	(15,349,384)		(10,600,285)	(10,600,285)		(4,749,099)	(4,749,099)		
	GD-OR	(1,018,430)		(1,018,430)										
<b>Total Gas Underground Storage</b>		<b>(16,367,814)</b>	<b>(15,349,384)</b>	<b>(1,018,430)</b>	<b>(15,349,384)</b>	<b>(15,349,384)</b>		<b>(10,600,285)</b>	<b>(10,600,285)</b>		<b>(4,749,099)</b>	<b>(4,749,099)</b>		
<b>Gas Distribution</b>														
6	GD-AN	(1,739,147)	(1,739,147)		(1,739,147)	(1,739,147)		(1,223,142)	(1,223,142)		(516,005)	(516,005)		
	GD-ID	(73,394,423)	(73,394,423)		(73,394,423)	(73,394,423)				(73,394,423)			(73,394,423)	
	GD-WA	(140,360,320)	(140,360,320)		(140,360,320)	(140,360,320)	(140,360,320)		(140,360,320)					
	GD-OR	(106,962,459)		(106,962,459)										
<b>Total Gas Distribution</b>		<b>(322,456,349)</b>	<b>(215,493,890)</b>	<b>(106,962,459)</b>	<b>(213,754,743)</b>	<b>(1,739,147)</b>	<b>(215,493,890)</b>	<b>(140,360,320)</b>	<b>(1,223,142)</b>	<b>(141,583,462)</b>	<b>(73,394,423)</b>	<b>(516,005)</b>	<b>(73,910,428)</b>	
<b>General Plant</b>														
	ED-AN	(45,232,373)	(45,232,373)											
	ED-ID	(9,832,952)	(9,832,952)											
	ED-WA	(19,115,384)	(19,115,384)											
7,4	CD-AA	(61,009,470)	(42,788,992)	(12,536,836)	(5,683,642)	(12,536,836)	(12,536,836)		(8,945,534)	(8,945,534)		(3,591,302)	(3,591,302)	
9,4	CD-AN	(12,389,266)	(9,628,318)	(2,760,948)		(2,760,948)	(2,760,948)		(1,970,047)	(1,970,047)		(790,901)	(790,901)	
9	CD-ID	(6,049,242)	(4,701,168)	(1,348,074)		(1,348,074)	(1,348,074)				(1,348,074)		(1,348,074)	
9	CD-WA	(4,152,834)	(3,227,375)	(925,459)		(925,459)	(925,459)	(925,459)		(925,459)				
8,4	GD-AA	(2,248,499)		(1,541,616)	(706,883)	(1,541,616)	(1,541,616)		(1,100,005)	(1,100,005)		(441,611)	(441,611)	
4	GD-AN	(2,853,857)	(2,853,857)			(2,853,857)	(2,853,857)		(2,036,341)	(2,036,341)		(817,516)	(817,516)	
	GD-ID	(1,752,755)	(1,752,755)			(1,752,755)	(1,752,755)				(1,752,755)		(1,752,755)	
	GD-WA	(6,369,840)	(6,369,840)			(6,369,840)	(6,369,840)	(6,369,840)		(6,369,840)				
	GD-OR	(4,721,022)		(4,721,022)										
<b>Total General Plant</b>		<b>(175,727,494)</b>	<b>(134,526,562)</b>	<b>(30,089,385)</b>	<b>(11,111,547)</b>	<b>(10,396,128)</b>	<b>(19,693,257)</b>	<b>(30,089,385)</b>	<b>(7,295,299)</b>	<b>(14,051,927)</b>	<b>(21,347,226)</b>	<b>(3,100,829)</b>	<b>(5,641,330)</b>	<b>(8,742,159)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,806,585,700)</b>	<b>(1,426,560,605)</b>	<b>(260,932,659)</b>	<b>(119,092,436)</b>	<b>(224,150,871)</b>	<b>(36,781,788)</b>	<b>(260,932,659)</b>	<b>(147,655,619)</b>	<b>(25,875,354)</b>	<b>(173,530,973)</b>	<b>(76,495,252)</b>	<b>(10,906,434)</b>	<b>(87,401,686)</b>

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
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RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	70.330%	29.670%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(11,098,021)	(11,098,021)											
Misc Intangible Plt (303000)	ED-AN	(1,624,151)	(1,624,151)											
<b>Total Production/Transmission</b>		<b>(12,722,172)</b>	<b>(12,722,172)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(194,548)	(194,548)											
Misc Intangible Plt (303000)	ED-WA	(37,052)	(37,052)											
<b>Total Distribution</b>		<b>(231,600)</b>	<b>(231,600)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(2,534,129)	(1,777,311)	(520,739)	(236,079)		(520,739)	(520,739)		(371,568)	(371,568)		(149,171)	(149,171)
9,4	CD-AN	(97,173)	(75,518)	(21,655)			(21,655)	(21,655)		(15,452)	(15,452)		(6,203)	(6,203)
	GD-ID	(87,011)		(87,011)			(87,011)	(87,011)				(87,011)		(87,011)
	GD-WA	(192,326)		(192,326)			(192,326)	(192,326)	(192,326)		(192,326)			
	GD-OR	(89,022)			(89,022)									
<b>Total General Plant - 303000</b>		<b>(2,999,661)</b>	<b>(1,852,829)</b>	<b>(821,731)</b>	<b>(325,101)</b>		<b>(279,337)</b>	<b>(542,394)</b>	<b>(821,731)</b>	<b>(192,326)</b>	<b>(387,020)</b>	<b>(579,346)</b>	<b>(87,011)</b>	<b>(155,374)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(53,400,921)	(37,452,735)	(10,973,356)	(4,974,830)		(10,973,356)	(10,973,356)		(7,829,928)	(7,829,928)		(3,143,428)	(3,143,428)
9,4	CD-AN	(52,948)	(41,149)	(11,799)			(11,799)	(11,799)		(8,419)	(8,419)		(3,380)	(3,380)
9	CD-ID	(72,337)	(56,217)	(16,120)			(16,120)	(16,120)				(16,120)		(16,120)
	ED-AN	(2,387,336)	(2,387,336)											
	ED-ID	0	0											
	ED-WA	(2,460,666)	(2,460,666)											
8,4	GD-AA	(388,623)		(266,448)	(122,175)		(266,448)	(266,448)		(190,121)	(190,121)		(76,327)	(76,327)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(58,762,831)</b>	<b>(42,398,103)</b>	<b>(11,267,723)</b>	<b>(5,097,005)</b>		<b>(16,120)</b>	<b>(11,251,603)</b>	<b>(11,267,723)</b>		<b>(8,028,468)</b>	<b>(8,028,468)</b>	<b>(16,120)</b>	<b>(3,223,135)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	(240,550)		(240,550)			(240,550)	(240,550)		(166,124)	(166,124)		(74,426)	(74,426)
<b>Total Gas Underground Storage</b>		<b>(240,550)</b>		<b>(240,550)</b>			<b>(240,550)</b>	<b>(240,550)</b>		<b>(166,124)</b>	<b>(166,124)</b>		<b>(74,426)</b>	<b>(74,426)</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0				0		0
9	CD-WA	0	0	0			0	0		0	0			
4	ED-AN	(98,927)	(98,927)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(98,927)</b>	<b>(98,927)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(75,055,741)</b>	<b>(57,303,631)</b>	<b>(12,330,004)</b>	<b>(5,422,106)</b>		<b>(295,457)</b>	<b>(12,034,547)</b>	<b>(12,330,004)</b>	<b>(192,326)</b>	<b>(8,581,612)</b>	<b>(8,773,938)</b>	<b>(103,131)</b>	<b>(3,452,935)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-1A</b>
For Month Ended January 31, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%				

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,518,764	0	0	0	0	2,518,764	0	0	2,518,764	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9		CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>15,362,664</b>	<b>726,439</b>	<b>702,068</b>	<b>7,229,333</b>	<b>8,657,840</b>	<b>2,723,169</b>	<b>97,436</b>	<b>2,109,983</b>	<b>4,930,588</b>	<b>848,544</b>	<b>925,692</b>	<b>1,774,236</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,239,126	1,052,423	2,554,226	4,632,477	8,239,126	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,465,477	0	0	0	0	3,465,477	0	0	3,465,477	0	0	0
99		GD-OR / AS	3,649,256	0	0	0	0	0	0	0	0	3,649,256	0	3,649,256
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	102,067,246	0	0	71,584,863	71,584,863	0	0	20,973,798	20,973,798	0	9,508,585	9,508,585
9		CD-WA / ID / AN	24,998,736	5,575,985	5,603,810	8,247,972	19,427,767	1,598,930	1,606,909	2,365,130	5,570,969	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>142,419,841</b>	<b>6,628,408</b>	<b>8,158,036</b>	<b>84,465,312</b>	<b>99,251,756</b>	<b>5,064,407</b>	<b>1,606,909</b>	<b>23,338,928</b>	<b>30,010,244</b>	<b>3,649,256</b>	<b>9,508,585</b>	<b>13,157,841</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,078,620	971,846	0	2,106,774	3,078,620	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,361	0	0	0	0	1,361	0	0	1,361	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	545,763	0	0	0	0	0	0	374,186	374,186	0	171,577	171,577
7		CD-AA	73,691,324	0	0	51,683,410	51,683,410	0	0	15,142,830	15,142,830	0	6,865,084	6,865,084
9		CD-WA / ID / AN	643,992	336,358	68,314	95,806	500,478	96,452	19,589	27,473	143,514	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>77,961,060</b>	<b>1,308,204</b>	<b>68,314</b>	<b>53,885,990</b>	<b>55,262,508</b>	<b>97,813</b>	<b>19,589</b>	<b>15,544,489</b>	<b>15,661,891</b>	<b>0</b>	<b>7,036,661</b>	<b>7,036,661</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	42,333,370	20,089,220	8,677,827	13,566,323	42,333,370	0	0	0	0	0	0	0
99		GD-WA / ID / AN	12,695,313	0	0	0	0	8,524,335	2,437,314	1,733,664	12,695,313	0	0	0
99		GD-OR / AS	3,974,814	0	0	0	0	0	0	0	0	3,974,814	0	3,974,814
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,010,039	0	0	708,391	708,391	0	0	207,553	207,553	0	94,095	94,095
9		CD-WA / ID / AN	6,247,847	1,997,519	786,952	2,071,043	4,855,514	572,794	225,661	593,878	1,392,333	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>66,261,383</b>	<b>22,086,739</b>	<b>9,464,779</b>	<b>16,345,757</b>	<b>47,897,275</b>	<b>9,097,129</b>	<b>2,662,975</b>	<b>2,535,095</b>	<b>14,295,199</b>	<b>3,974,814</b>	<b>94,095</b>	<b>4,068,909</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	36,636	0	0	0	0	0	0	0	36,636	0	36,636	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,609,394	156,262	156,133	3,269,795	3,582,190	44,809	44,772	937,623	1,027,204	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,133,440</b>	<b>166,723</b>	<b>170,496</b>	<b>3,644,221</b>	<b>3,981,440</b>	<b>132,969</b>	<b>44,772</b>	<b>937,623</b>	<b>1,115,364</b>	<b>36,636</b>	<b>0</b>	<b>36,636</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,688,809	774,001	246,781	3,668,027	4,688,809	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,570,379	0	0	0	0	1,875,622	310,104	384,653	2,570,379	0	0	
99		GD-OR / AS	894,659	0	0	0	0	0	0	0	894,659	0	894,659	
8		GD-AA	4,148,737	0	0	0	0	0	0	2,844,457	2,844,457	0	1,304,280	
7		CD-AA	13,309,227	0	0	9,334,426	9,334,426	0	0	2,734,913	2,734,913	0	1,239,888	
9		CD-WA / ID / AN	1,183,483	13,386	755,273	151,084	919,743	3,839	216,577	43,324	263,740	0	0	
		<b>TOTAL ACCOUNT</b>	<b>26,795,294</b>	<b>787,387</b>	<b>1,002,054</b>	<b>13,153,537</b>	<b>14,942,978</b>	<b>1,879,461</b>	<b>526,681</b>	<b>6,007,347</b>	<b>8,413,489</b>	<b>894,659</b>	<b>2,544,168</b>	<b>3,438,827</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>113,841</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,317,524	206,194	21,122	1,090,208	1,317,524	0	0	0	0	0	0	
99		GD-WA / ID / AN	116,074	0	0	0	0	7,373	2,404	106,297	116,074	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917	
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	
7		CD-AA	811,572	0	0	569,196	569,196	0	0	166,770	166,770	0	75,606	
9		CD-WA / ID / AN	15,643	651	208	11,297	12,156	187	60	3,240	3,487	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,463,032</b>	<b>206,845</b>	<b>21,330</b>	<b>1,670,701</b>	<b>1,898,876</b>	<b>7,560</b>	<b>2,464</b>	<b>386,899</b>	<b>396,923</b>	<b>40,917</b>	<b>126,316</b>	<b>167,233</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended January 31, 2018	
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
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	31,920,608	14,314,857	9,520,534	8,085,217	31,920,608	0	0	0	0	0
99		GD-WA / ID / AN	4,002,585	0	0	0	0	2,384,295	797,701	820,589	4,002,585	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0
9		CD-WA / ID / AN	1,265,106	251,861	308,540	422,776	983,177	72,222	88,475	121,232	281,929	0
		<b>TOTAL ACCOUNT</b>	<b>37,760,612</b>	<b>14,566,718</b>	<b>9,829,074</b>	<b>8,878,642</b>	<b>33,274,434</b>	<b>2,456,517</b>	<b>886,176</b>	<b>1,050,418</b>	<b>4,393,111</b>	<b>43,834</b>
	397XXX	Communication Equipment										
99		ED-WA / ID / AN	64,471,437	12,042,357	6,803,368	45,625,712	64,471,437	0	0	0	0	0
99		GD-WA / ID / AN	1,177,709	0	0	0	0	685,366	492,343	0	1,177,709	0
99		GD-OR / AS	1,214,254	0	0	0	0	0	0	0	0	1,214,254
8		GD-AA	1,151,237	0	0	0	0	0	0	789,311	789,311	0
7		CD-AA	53,162,474	0	0	37,285,501	37,285,501	0	0	10,924,357	10,924,357	0
9		CD-WA / ID / AN	15,033,203	1,580,726	2,941,343	7,160,984	11,683,053	453,278	843,439	2,053,433	3,350,150	0
		<b>TOTAL ACCOUNT</b>	<b>136,210,314</b>	<b>13,623,083</b>	<b>9,744,711</b>	<b>90,072,197</b>	<b>113,439,991</b>	<b>1,138,644</b>	<b>1,335,782</b>	<b>13,767,101</b>	<b>16,241,527</b>	<b>1,214,254</b>
	398000	Miscellaneous Equipment										
99		ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0
99		GD-WA / ID / AN	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
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	414,002	0	0	290,361	290,361	0	0	85,073	85,073	0
9		CD-WA / ID / AN	16,056	3,875	6,663	1,940	12,478	1,111	1,911	556	3,578	0
		<b>TOTAL ACCOUNT</b>	<b>582,119</b>	<b>3,875</b>	<b>13,509</b>	<b>435,149</b>	<b>452,533</b>	<b>1,111</b>	<b>1,911</b>	<b>85,629</b>	<b>88,651</b>	<b>2,367</b>
		<b>TOTAL GENERAL PLANT</b>	<b>511,063,600</b>	<b>60,104,421</b>	<b>39,174,371</b>	<b>279,894,680</b>	<b>379,173,472</b>	<b>22,598,780</b>	<b>7,184,695</b>	<b>65,763,512</b>	<b>95,546,987</b>	<b>10,705,281</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.135%	20.549%	9.316%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.562%	31.438%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.714%	22.286%	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-1A
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,099,568	319,716	0	16,825,240	17,144,956	1,022,594	779,605	1,889,349	3,691,548	426,123	836,941	1,263,064
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	11,841,006	3,227,557	0	8,613,449	11,841,006	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	652,234	0	0	0	0	0	0	447,185	447,185	0	205,049	
7		CD-AA	83,174,578	0	0	58,334,490	58,334,490	0	0	17,091,544	17,091,544	0	7,748,544	
9		CD-WA / ID / AN	183,913	0	74,361	68,567	142,928	0	21,323	19,662	40,985	0	0	
		TOTAL ACCOUNT	95,851,731	3,227,557	74,361	67,016,506	70,318,424	0	21,323	17,558,391	17,579,714	0	7,953,593	7,953,593
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,952,966	0	0	3,473,763	3,473,763	0	0	1,017,785	1,017,785	0	461,418	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,952,966	0	0	3,473,763	3,473,763	0	0	1,017,785	1,017,785	0	461,418	461,418
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended January 31, 2018	
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	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,091,844	0	0	21,104,915	21,104,915	0	0	6,183,573	6,183,573	0	2,803,356	2,803,356	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>30,091,844</b>	<b>0</b>	<b>0</b>	<b>21,104,915</b>	<b>21,104,915</b>	<b>0</b>	<b>0</b>	<b>6,183,573</b>	<b>6,183,573</b>	<b>0</b>	<b>2,803,356</b>	<b>2,803,356</b>	<b>0</b>
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,313,339</b>	<b>0</b>	<b>0</b>	<b>921,110</b>	<b>921,110</b>	<b>0</b>	<b>0</b>	<b>269,878</b>	<b>269,878</b>	<b>0</b>	<b>122,351</b>	<b>122,351</b>	<b>0</b>
		<b>TOTAL</b>	<b>255,140,651</b>	<b>3,547,273</b>	<b>74,361</b>	<b>180,059,498</b>	<b>183,681,132</b>	<b>1,022,594</b>	<b>800,928</b>	<b>47,638,780</b>	<b>49,462,302</b>	<b>426,123</b>	<b>21,571,094</b>	<b>21,997,217</b>	

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.135%	20.549%	9.316%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.562%	31.438%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.714%	22.286%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-1A</b>
For Month Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(85,692,096)	(60,100,151)	(17,608,869)	(7,983,076)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(734,775)	(571,030)	(163,745)	0
7	283750 CD-AA	0	0	0	0
	Total	(86,426,871)	(60,671,181)	(17,772,614)	(7,983,076)

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.135%	20.549%	9.316%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.562%	31.438%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.714%	22.286%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-1A</b>
For Month Ended January 31, 2018	
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	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,225,439	3,225,439	0	0	0	0	3,225,439
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	(24)	(24)	0	0	0	0	(24)
7/4	154550 Supply Chain Average Cost Variance	0	0	25	25	0	0	0	0	25
7/4	154560 Supply Chain Invoice Price Variance	0	0	(46)	(46)	0	0	0	0	(46)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	71,484,555	36,014,219	0	107,498,774	55,810,141	28,853,485	15,674,414	7,160,734	0
TOTAL		71,484,555	36,014,219	3,225,394	110,724,168	55,810,141	28,853,485	15,674,414	7,160,734	3,225,394

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.135%	20.549%	9.316%	31.751%	28.646%	100.000%
99	Not Allocated						