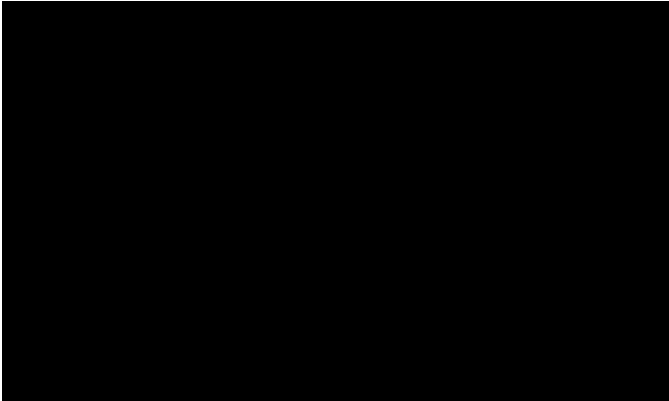


RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
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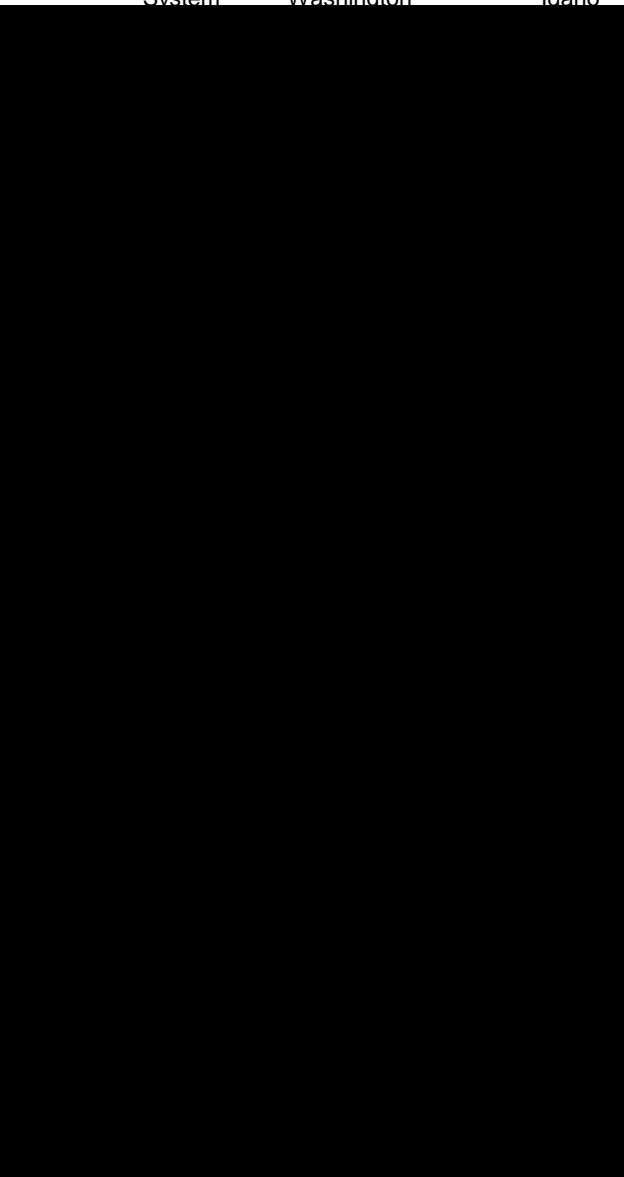
G-OPS	Gas Net Operating Income (Loss)			
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)			
G-APL	Gas Net Adjusted Rate Base			
	RATE OF RETURN			



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	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES For Month Ended October 31, 2017 Average of Monthly Averages Basis	

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	10-01-2017 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	10-01-2017 thru 10-31-2017			



RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended October 31, 2017

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

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 Month Ended October 31, 2017

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

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	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES For Month Ended October 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

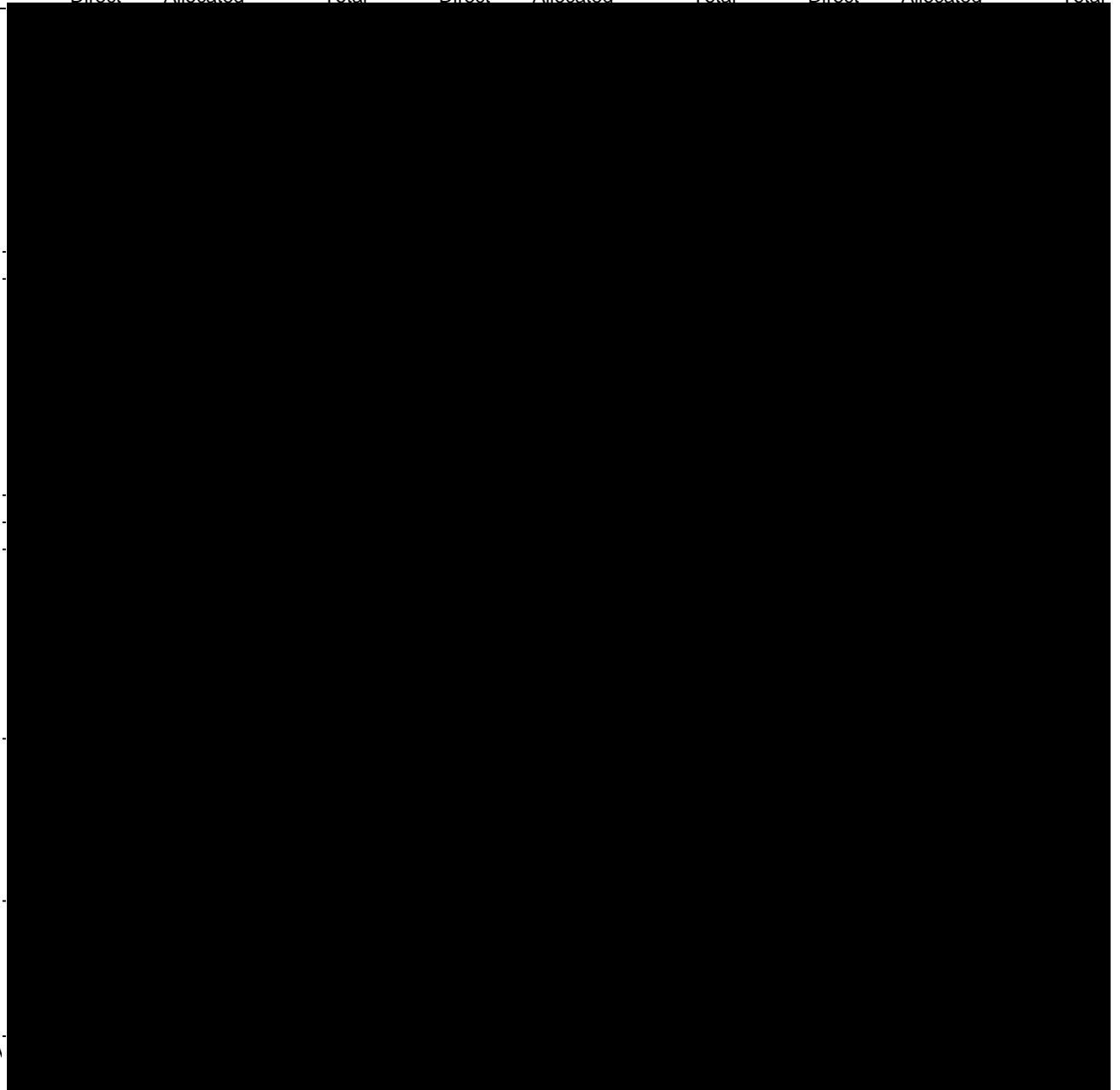
	Input		01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor						
	Direct O & M Accts 580 - 894						
	Direct O & M Accts 901 - 935						
	Adjustments						
	Total						
	Percentage						
	Direct Labor Accts 580 - 894						
	Direct Labor Accts 901 - 935						
	Total						
	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		10-01-2017 thru 10-31-2017				
	Percent						
12	Net Gas Plant (before DFIT) - AMA		09-01-2017 thru 10-31-2017				
	Percent						
13	G-PLT Net Gas General Plant - AMA		09-01-2017 thru 10-31-2017				
	Percent						
14	Net Allocated Schedule M's - AMA		10-01-2017 thru 10-31-2017				
	Percent						
99	Input Not Allocated						

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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



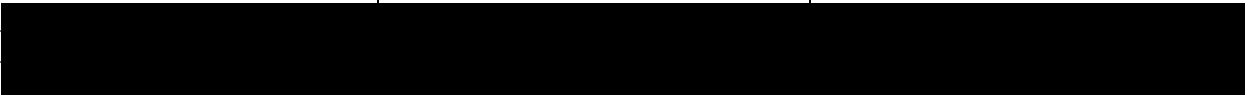
RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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TOTAL UNDERGROUND STORAGE EXPENSES



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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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

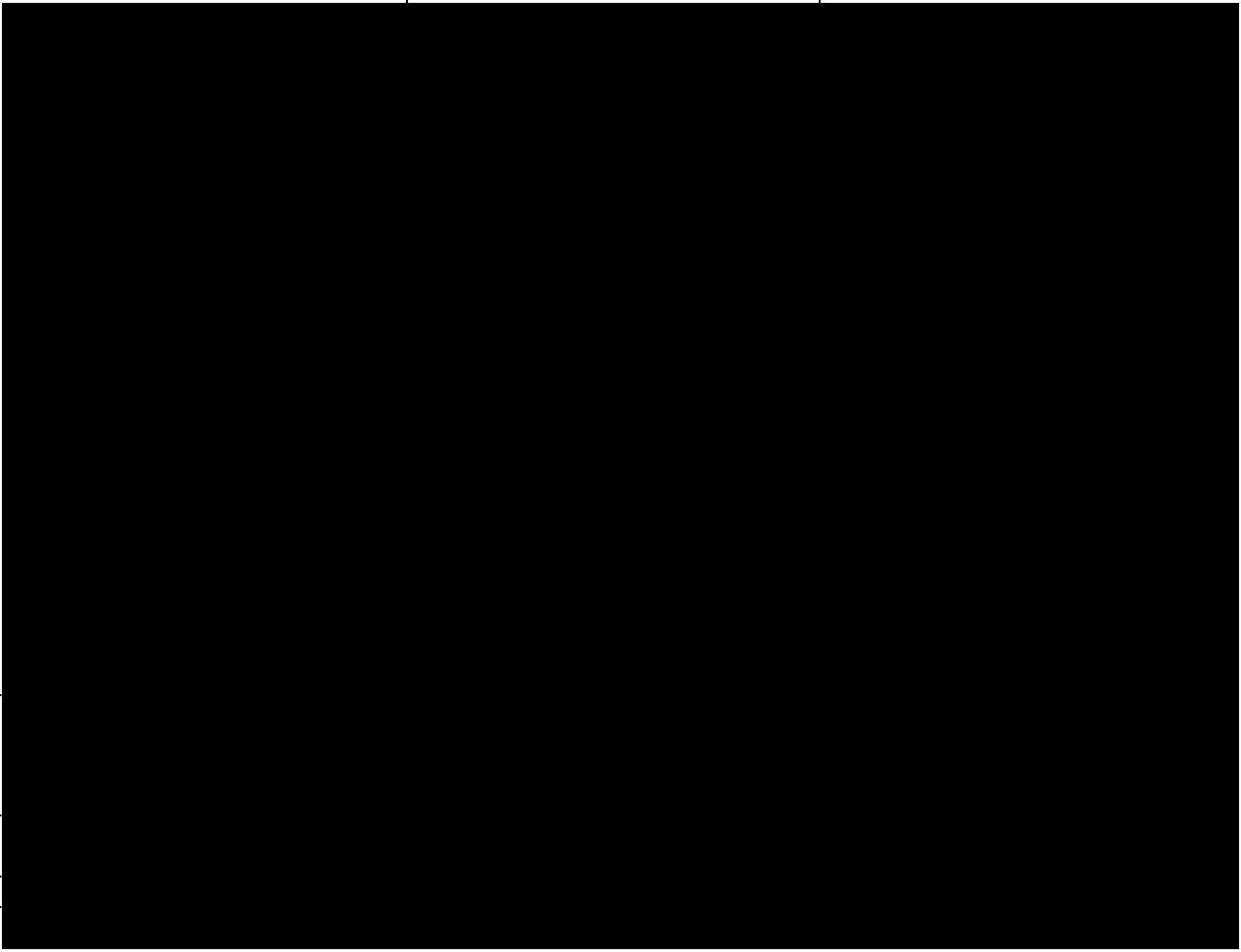
MAINTENANCE

- 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-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

CUSTOMER ACCOUNTS EXPENSES:

2 901000 Supervision

2 902000 Meter Reading Expenses

2 903XXX Customer Records & Collection Expenses

2 904000 Uncollectible Accounts

2 905000 Misc Customer Accounts

TOTAL CUSTOMER ACCOUNTS EXPENSES

CUSTOMER SERVICE & INFO EXPENSES:

G-908 908XXX Customer Assistance Expenses

2 909000 Advertising

2 910000 Misc Customer Service & Info Exp

TOTAL CUSTOMER SERVICE & INFO EXP

SALES EXPENSES:

2 912000 Demonstrating & Selling Expenses

2 913000 Advertising

2 916000 Miscellaneous Sales Expenses

TOTAL SALES EXPENSES

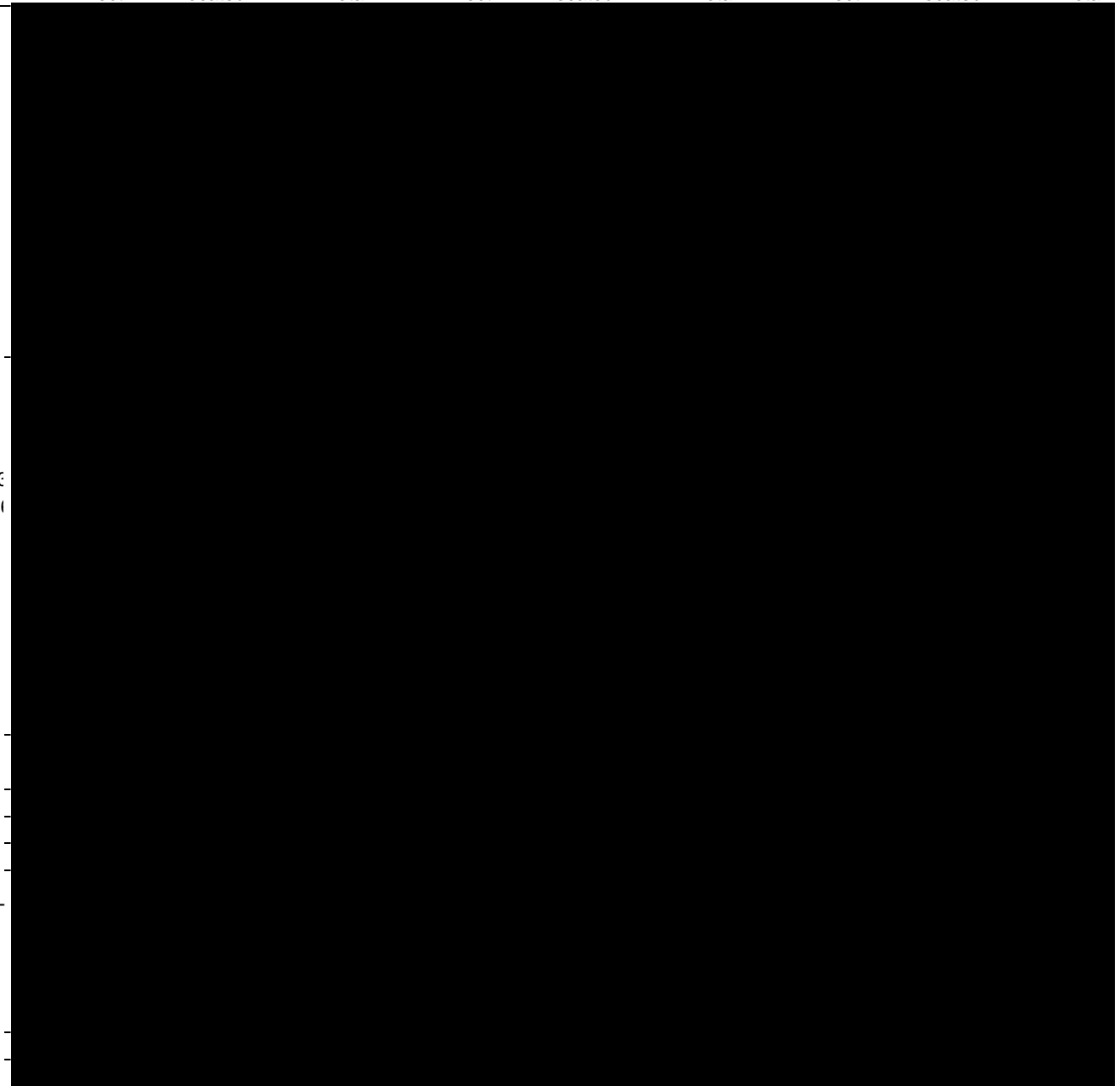
RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis	Account	Description
		ADMINISTRATIVE & GENERAL EXPENSES:
4	920000	Salaries
4	921000	Office Supplies & Expenses
4	922000	Admin. Expenses Transferred - Credit
4	923000	Outside Services Employed
4	924000	Property Insurance Premium
4	925XXX	Injuries and Damages
4	926XXX	Employee Pensions and Benefits
4	928000	Regulatory Commission Expenses
4	930000	Miscellaneous General Expenses
4	931000	Rents
4	935000	Maintenance of General Plant
		TOTAL ADMIN & GEN OPERATING EXP
G-DEPX		Depreciation Expense-General Plant
G-AMTX		Amortization Expense - General Plant - 303000
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3
G-AMTX		Amortization Expense-General Plant - 390200, 390
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-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

ALLOCATION RATIOS:

- G-ALL 1 System Contract Demand
- G-ALL 2 Number of Customers
- 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-495-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-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	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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-908-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

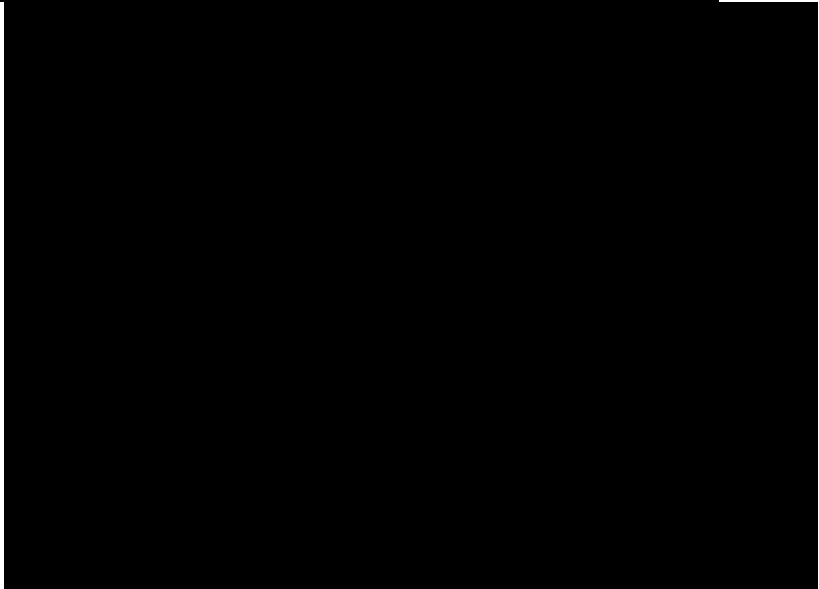
ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended October 31, 2017 Average of Monthly Averages 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-1A
FEDERAL INCOME TAXES--GAS For Month Ended October 31, 2017 Average of Monthly Averages Basis	

Ref/Basis	Description	System	Washington	Idaho
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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: G-SCM-1A
GAS SCHEDULE M ITEMS		
For Month Ended October 31, 2017 Average of Monthly Averages Basis		

AVISTA UTILITIES

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

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) - AMA
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended October 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

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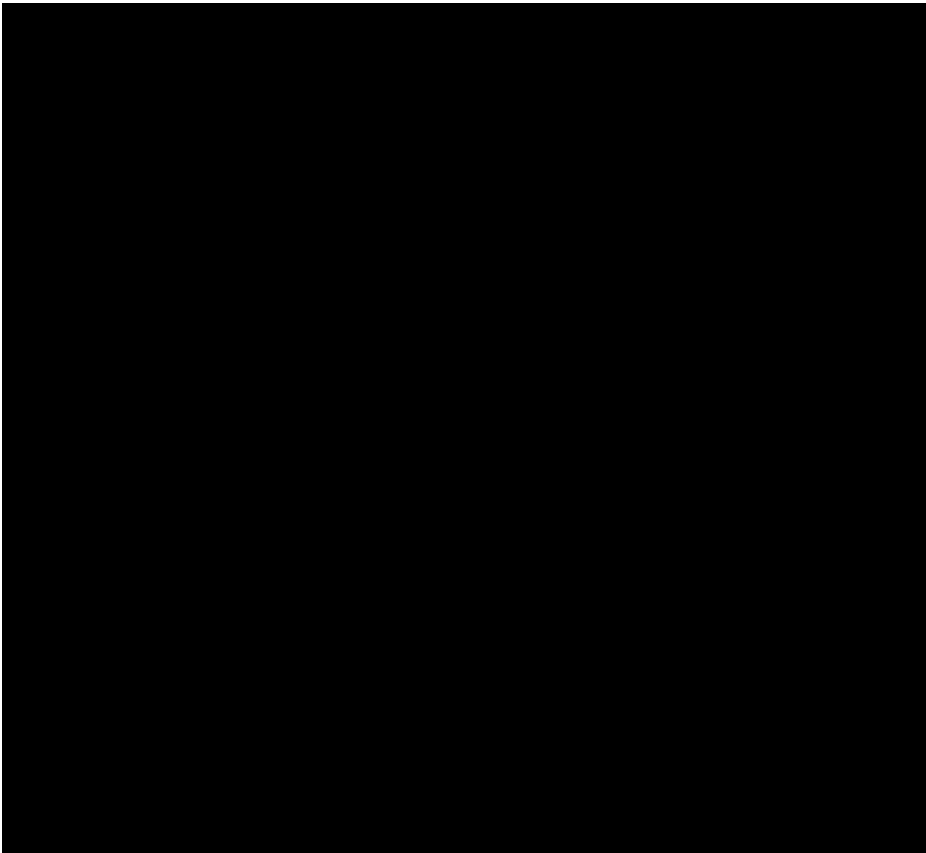
14	410100	Deferred Federal Income Tax Expense - Allocated			
99	410100	Deferred Federal Income Tax Exp			
		SUBTOTAL			

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

Total Deferred Federal Income Tax Expense

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage									
		TOTAL UNDERGROUND STORAGE TAX									
		DISTRIBUTION									
99	408110	State Excise Tax									
99	408120	Municipal Occupation & License Tax									
99	408130	Excise Tax									
99	408160	Miscellaneous State or Local Tax									
99	408170	R&P Property Tax - Distribution									
99	409100	State Income Tax									
		TOTAL DISTRIBUTION TAX									
		TOTAL TAXES OTHER THAN FIT									
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand									

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Month Ended October 31, 2017
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	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-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	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-AAAMT		General Plant - 303000									
G-AAAMT		Misc IT Intangible Plant - 3031XX									
G-AAAMT		Underground Storage									
G-AAAMT		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) - AMA									

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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

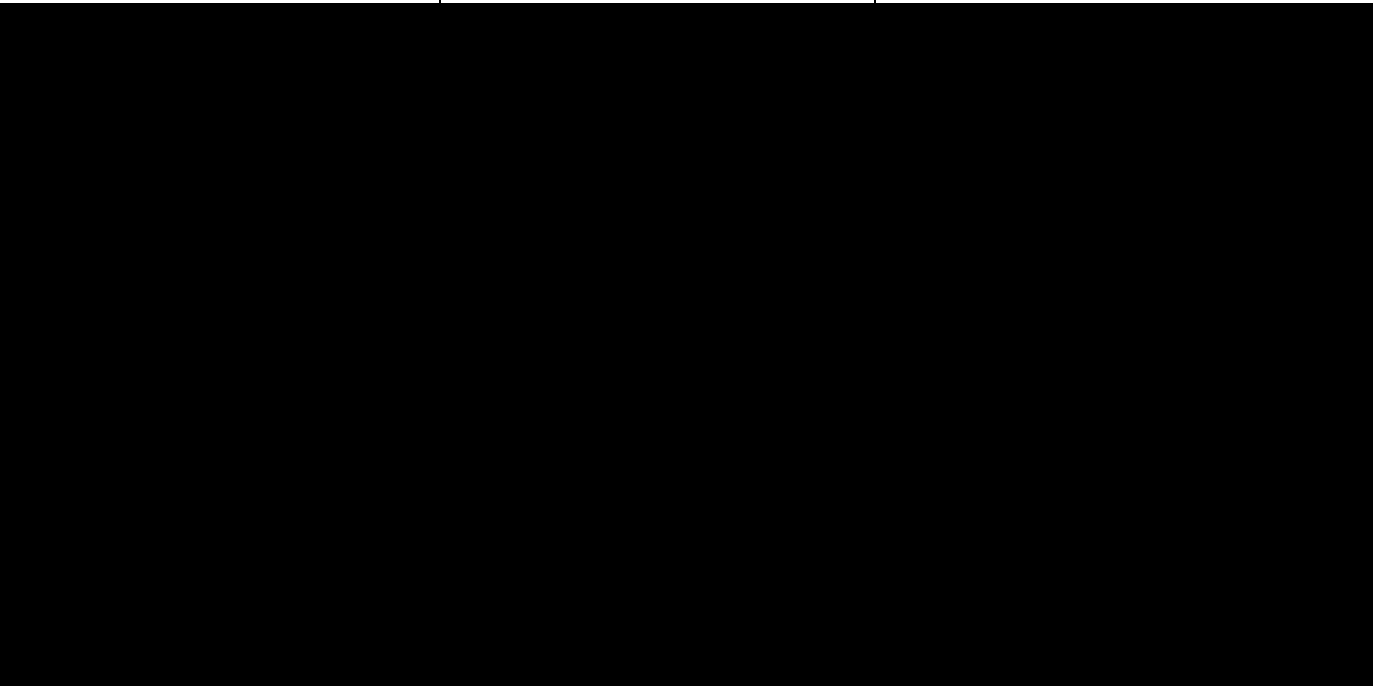
NET RATE BASE

ALLOCATION RATIOS:

G-ALL 1 System Contract Demand

G-ALL 4 Jurisdictional 4-Factor Ratio

G-ALL 99 Not Allocated



RESULTS OF OPERATIONS

GAS-NORTH DEPRECIATION EXPENSE

For Month Ended October 31, 2017

Average of Monthly Averages Basis

Report ID:

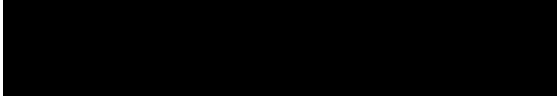
G-DEPX-1A

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 Month Ended October 31, 2017
 Average of Monthly Averages Basis

Report ID:
G-AMTX-1A

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												
9,4	CD-ID												
	ED-AN												
	ED-ID												
	ED-WA												
8,4	GD-AA												
4	GD-AN												
	GD-OR												
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												
	GD-OR												
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-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
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 Storage														
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 Depreciation														

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

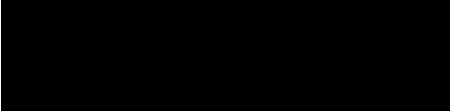
Washington

Idaho
Print Date-Time: 2/6/2018 8:51 AM

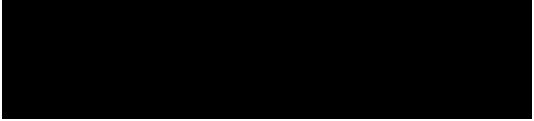
RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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



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



RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
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 - 3031X														
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 Month Ended October 31, 2017
Average of Monthly Averages Basis

Report ID:
G-AAMT-1A

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-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	391XXX	Office Furniture & 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>												
	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-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

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

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	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										
		TOTAL ACCOUNT										
	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										
		TOTAL ACCOUNT										
	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										
		TOTAL ACCOUNT										
	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										
		TOTAL ACCOUNT										
	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										
		TOTAL ACCOUNT										
		TOTAL										

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
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: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended October 31, 2017 Average of Monthly Averages Basis	

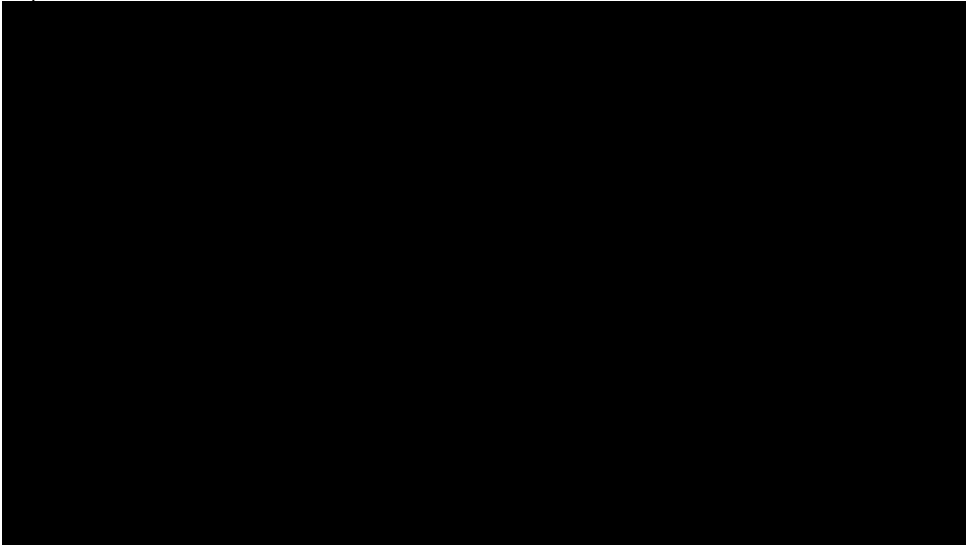
AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
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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-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****	***** GAS NORTH *****		*GAS SOUTH*	
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP									
1	151210 FUEL STOCK HOG 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