

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12E</b>
For Twelve Months Ended December 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	22,673,718	14,997,199	7,676,519
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	22,673,718	14,997,199	7,676,519
G-APL	Gas Net Adjusted Rate Base	419,179,571	287,218,250	131,961,321
	<b>RATE OF RETURN</b>	<b>5.409%</b>	<b>5.222%</b>	<b>5.817%</b>

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

RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
 For Twelve Months Ended December 31, 2015  
 Ending Balance Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2012 thru 12-31-2014	<b>100.000%</b>	<b>70.660%</b>	<b>29.340%</b>
2	Input	Number of Customers Percent	12-01-2015 thru 12-31-2015	235,378 <b>100.000%</b>	155,972 <b>66.264%</b>	79,406 <b>33.736%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	01-01-2015 thru 12-31-2015	13,620,002 <b>100.000%</b>	9,622,276 <b>70.648%</b>	3,997,726 <b>29.352%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015			
		Direct O & M Accounts 798 - 894		5,739,125	4,064,950	1,674,175
		Direct O & M Accounts 901 - 935		7,045,594	6,673,065	372,529
		Total		12,784,719	10,738,015	2,046,704
		Percentage		100.000%	83.991%	16.009%
		Direct Labor				
		Amount: Accounts 798 - 894		7,974,843	5,623,508	2,351,335
		Amount: Accounts 901 - 935		2,684,546	2,179,593	504,953
		Total		10,659,389	7,803,101	2,856,288
		Percentage		100.000%	73.204%	26.796%
		Total Number of Customers		235,378	155,972	79,406
		Percentage		100.000%	66.264%	33.736%
		Total Direct Plant		396,169,656	263,596,691	132,572,965
		Percentage		100.000%	66.536%	33.464%
4		Total Four Factor Allocators Percent		400.000%	289.996%	110.004%
				<b>100.000%</b>	<b>72.499%</b>	<b>27.501%</b>
6	Input	Actual Therms Purchased Percent	01-01-2015 thru 12-31-2015	228,221,088 <b>100.000%</b>	156,243,645 <b>68.462%</b>	71,977,443 <b>31.538%</b>

RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
 For Twelve Months Ended December 31, 2015  
 Ending Balance Basis

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

AVISTA UTILITIES

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

7

RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
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AVISTA UTILITIES

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

8

RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
 For Twelve Months Ended December 31, 2015  
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Report ID:  
**G-ALL-12E**

AVISTA UTILITIES

Input		01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		67,621,722	60,416,061	7,205,661	0
	Direct O & M Accts 901 - 935		38,441,898	32,202,921	6,238,977	0
	Adjustments		0	0	0	0
	Total		106,063,620	92,618,982	13,444,638	0
	Percentage		100.000%	87.324%	12.676%	0.000%
	Direct Labor Accts 580 - 894		61,766,029	49,821,911	11,944,118	0
	Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383	0
	Total		65,735,960	53,344,459	12,391,501	0
	Percentage		100.000%	81.150%	18.850%	0.000%
	Number of Customers at		601,722	370,194	231,528	0
	Percentage		100.000%	61.522%	38.478%	0.000%
	Net Direct Plant		2,563,811,758	2,178,697,585	385,114,173	0
	Percentage		100.000%	84.979%	15.021%	0.000%
	Total Percentages		400.000%	314.975%	85.025%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>78.744%</b>	<b>21.256%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2015 thru 12-31-2015	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2015 thru 12-31-2015	System 222,800,448 <b>100.000%</b>	Washington 152,719,401 <b>68.545%</b>	Idaho 70,081,047 <b>31.455%</b>	
11	Book Depreciation Percent	01-01-2015 thru 12-31-2015	18,291,498 <b>100.000%</b>	12,409,024 <b>67.840%</b>	5,882,474 <b>32.160%</b>	
12	Net Gas Plant (before DFIT) Percent	12-01-2015 thru 12-31-2015	486,920,073 <b>100.000%</b>	329,500,120 <b>67.670%</b>	157,419,953 <b>32.330%</b>	
13	G-PLT Net Gas General Plant Percent	12-01-2015 thru 12-31-2015	55,424,715 <b>100.000%</b>	40,321,585 <b>72.750%</b>	15,103,130 <b>27.250%</b>	
14	Net Allocated Schedule M's Percent	01-01-2015 thru 12-31-2015	-42,795,561 <b>100.000%</b>	-28,544,056 <b>66.699%</b>	-14,251,505 <b>33.301%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS

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

AVISTA UTILITIES

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended December 31, 2015

Ending Balance Basis

\*\*\*\* The following is obsolete as of 201412 and will not be printed. \*\*\*

16	Input	JP Factor Percent	01-01-2015 thru 12-31-2015	<b>0.000%</b>	<b>0.000%</b>	<b>0.000%</b>
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\*\*\*\* The following is obsolete as of 201111 and will not be printed. \*\*\*

Situs Plant by Functional Group:

(Used to functionalize R&P Property Tax on  
Report G-OTX)

	G-PLT	Underground Storage		Washington	Idaho
	Input	Distribution		26,187,576	10,873,812
	Input	General		<b>0</b>	<b>0</b>
		TOTAL		<b>0</b>	<b>0</b>
				<u>26,187,576</u>	<u>10,873,812</u>

RESULTS OF OPERATIONS		Report ID:
<b>GAS OPERATING STATEMENT</b>		<b>G-OPS-12E</b>
For Twelve Months Ended December 31, 2015		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	139,845,052	0	139,845,052	98,613,917	0	98,613,917	41,231,135	0	41,231,135
99	4812XX	Commercial - Firm & Interruptible	70,669,221	0	70,669,221	50,387,262	0	50,387,262	20,281,959	0	20,281,959
99	4813XX	Industrial-Firm	3,352,195	0	3,352,195	1,980,198	0	1,980,198	1,371,997	0	1,371,997
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	267,952	0	267,952	232,617	0	232,617	35,335	0	35,335
99	499XXX	Unbilled Revenue	(4,624,197)	0	(4,624,197)	(3,172,435)	0	(3,172,435)	(1,451,762)	0	(1,451,762)
		TOTAL SALES TO ULTIMATE CUSTOMERS	209,510,223	0	209,510,223	148,041,559	0	148,041,559	61,468,664	0	61,468,664
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	133,356,919	0	133,356,919	89,432,389	0	89,432,389	43,924,530	0	43,924,530
4	488000	Miscellaneous Service Revenues	12,502	0	12,502	6,610	0	6,610	5,892	0	5,892
99	4893XX	Transportation Revenues	4,600,031	0	4,600,031	4,160,109	0	4,160,109	439,922	0	439,922
99	493000	Rent from Gas Property	2,445	0	2,445	2,445	0	2,445	0	0	0
4	495XXX	Other Gas Revenues	10,556,746	211,737	10,768,483	9,087,083	153,507	9,240,590	1,469,663	58,230	1,527,893
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
		TOTAL OTHER OPERATING REVENUES	148,528,643	211,737	148,740,380	102,688,636	153,507	102,842,143	45,840,007	58,230	45,898,237
		TOTAL GAS REVENUES	358,038,866	211,737	358,250,603	250,730,195	153,507	250,883,702	107,308,671	58,230	107,366,901
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	219,933,395	0	219,933,395	149,313,631	0	149,313,631	70,619,764	0	70,619,764
99	808XXX	Net Natural Gas Storage Transactions	14,409,617	0	14,409,617	10,548,217	0	10,548,217	3,861,400	0	3,861,400
99	811000	Gas Used for Products Extraction	(311,148)	0	(311,148)	(210,718)	0	(210,718)	(100,430)	0	(100,430)
10	813000	Other Gas Expenses	0	1,116,593	1,116,593	0	765,369	765,369	0	351,224	351,224
99	813010	Gas Technology Institute (GTI) Expenses	93,965	0	93,965	66,183	0	66,183	27,782	0	27,782
		TOTAL PRODUCTION EXPENSES	234,125,829	1,116,593	235,242,422	159,717,313	765,369	160,482,682	74,408,516	351,224	74,759,740
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	13,588	13,588	0	9,601	9,601	0	3,987	3,987
1	824000	Other Expenses	0	612,321	612,321	0	432,666	432,666	0	179,655	179,655
1	837000	Other Equipment	0	586,279	586,279	0	414,265	414,265	0	172,014	172,014
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,212,188	1,212,188	0	856,532	856,532	0	355,656	355,656
G-DEPX		Depreciation Expense-Underground Storage	0	621,734	621,734	0	439,317	439,317	0	182,417	182,417
G-AMTX		Amortization Expense-Underground Storage	0	228	228	0	161	161	0	67	67
G-OTX		Taxes Other Than FIT	0	315,900	315,900	0	223,215	223,215	0	92,685	92,685
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	937,862	937,862	0	662,693	662,693	0	275,169	275,169
		TOTAL UNDERGROUND STORAGE EXPENSES	0	2,150,050	2,150,050	0	1,519,225	1,519,225	0	630,825	630,825

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended December 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>DISTRIBUTION EXPENSES:</b>									
		<b>OPERATION</b>									
3	870000	Supervision & Engineering	456,229	1,166,712	1,622,941	391,071	824,259	1,215,330	65,158	342,453	407,611
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,309,728	799,462	4,109,190	2,614,460	564,804	3,179,264	695,268	234,658	929,926
3	875000	Measuring & Reg Sta Exp-General	115,792	0	115,792	76,111	0	76,111	39,681	0	39,681
3	876000	Measuring & Reg Sta Exp-Industrial	6,178	0	6,178	4,973	0	4,973	1,205	0	1,205
3	877000	Measuring & Reg Sta Exp-City Gate	126,414	0	126,414	54,160	0	54,160	72,254	0	72,254
3	878000	Meter & House Regulator Expenses	948,292	73,639	1,021,931	802,315	52,024	854,339	145,977	21,615	167,592
3	879000	Customer Installation Expenses	1,979,993	133,471	2,113,464	1,174,146	94,295	1,268,441	805,847	39,176	845,023
3	880000	Other Expenses	1,316,860	669,102	1,985,962	957,805	472,707	1,430,512	359,055	196,395	555,450
3	881000	Rents	5,136	35,826	40,962	5,136	25,310	30,446	0	10,516	10,516
		<b>MAINTENANCE</b>									
3	885000	Supervision & Engineering	104,216	0	104,216	48,599	0	48,599	55,617	0	55,617
3	887000	Mains	1,270,552	214	1,270,766	904,743	151	904,894	365,809	63	365,872
3	889000	Measuring & Reg Sta Exp-General	266,906	12,152	279,058	207,546	8,585	216,131	59,360	3,567	62,927
3	890000	Measuring & Reg Sta Exp-Industrial	227,722	127	227,849	133,909	90	133,999	93,813	37	93,850
3	891000	Measuring & Reg Sta Exp-City Gate	106,365	0	106,365	42,464	0	42,464	63,901	0	63,901
3	892000	Services	1,849,879	2,636	1,852,515	1,182,327	1,862	1,184,189	667,552	774	668,326
3	893000	Meters & House Regulators	1,528,938	731,933	2,260,871	1,021,952	517,096	1,539,048	506,986	214,837	721,823
3	894000	Other Equipment	802	185,223	186,025	559	130,856	131,415	243	54,367	54,610
		<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>13,620,002</b>	<b>3,810,497</b>	<b>17,430,499</b>	<b>9,622,276</b>	<b>2,692,039</b>	<b>12,314,315</b>	<b>3,997,726</b>	<b>1,118,458</b>	<b>5,116,184</b>
G-DEPX		Depreciation Expense-Distribution	13,618,478	64,599	13,683,077	9,049,726	44,226	9,093,952	4,568,752	20,373	4,589,125
G-OTX		Taxes Other Than FIT	16,768,396	0	16,768,396	14,157,215	0	14,157,215	2,611,181	0	2,611,181
		<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>30,386,874</b>	<b>64,599</b>	<b>30,451,473</b>	<b>23,206,941</b>	<b>44,226</b>	<b>23,251,167</b>	<b>7,179,933</b>	<b>20,373</b>	<b>7,200,306</b>
		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>44,006,876</b>	<b>3,875,096</b>	<b>47,881,972</b>	<b>32,829,217</b>	<b>2,736,265</b>	<b>35,565,482</b>	<b>11,177,659</b>	<b>1,138,831</b>	<b>12,316,490</b>



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For Twelve Months Ended December 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000	Supervision	0	222,797	222,797	0	147,634	147,634	0	75,163	75,163
2	902000	Meter Reading Expenses	1,812,119	114,885	1,927,004	1,624,427	76,127	1,700,554	187,692	38,758	226,450
G-903	903XXX	Customer Records & Collection Expenses	657,008	4,761,063	5,418,071	440,329	3,154,871	3,595,200	216,679	1,606,192	1,822,871
2	904000	Uncollectible Accounts	0	1,902,041	1,902,041	0	1,260,368	1,260,368	0	641,673	641,673
2	905000	Misc Customer Accounts	0	164,886	164,886	0	109,260	109,260	0	55,626	55,626
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>2,469,127</b>	<b>7,165,672</b>	<b>9,634,799</b>	<b>2,064,756</b>	<b>4,748,260</b>	<b>6,813,016</b>	<b>404,371</b>	<b>2,417,412</b>	<b>2,821,783</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
G-908	908XXX	Customer Assistance Expenses	5,842,343	204,844	6,047,187	5,773,832	135,738	5,909,570	68,511	69,106	137,617
2	909000	Advertising	0	539,942	539,942	0	357,787	357,787	0	182,155	182,155
2	910000	Misc Customer Service & Info Exp	0	66,990	66,990	0	44,390	44,390	0	22,600	22,600
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>5,842,343</b>	<b>811,776</b>	<b>6,654,119</b>	<b>5,773,832</b>	<b>537,915</b>	<b>6,311,747</b>	<b>68,511</b>	<b>273,861</b>	<b>342,372</b>
		<b>SALES EXPENSES:</b>									
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
		<b>TOTAL SALES EXPENSES</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>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended December 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	101,413	8,400,506	8,501,919	67,010	6,090,283	6,157,293	34,403	2,310,223	2,344,626
4	921000	Office Supplies & Expenses	2,925	1,114,441	1,117,366	2,925	807,959	810,884	0	306,482	306,482
4	922000	Admin. Expenses Transferred - Credit	0	(18,378)	(18,378)	0	(13,324)	(13,324)	0	(5,054)	(5,054)
4	923000	Outside Services Employed	8,952	2,515,573	2,524,525	8,952	1,823,765	1,832,717	0	691,808	691,808
4	924000	Property Insurance Premium	0	324,827	324,827	0	235,496	235,496	0	89,331	89,331
4	925XXX	Injuries and Damages	6,094	939,613	945,707	6,051	681,210	687,261	43	258,403	258,446
4	926XXX	Employee Pensions and Benefits	0	465,473	465,473	0	337,463	337,463	0	128,010	128,010
4	928000	Regulatory Commission Expenses	896,861	209,623	1,106,484	631,106	151,975	783,081	265,755	57,648	323,403
4	930000	Miscellaneous General Expenses	35,892	1,128,128	1,164,020	23,816	817,882	841,698	12,076	310,246	322,322
4	931000	Rents	8,659	256,542	265,201	8,659	185,990	194,649	0	70,552	70,552
4	935000	Maintenance of General Plant	357,873	2,371,747	2,729,620	265,550	1,719,493	1,985,043	92,323	652,254	744,577
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>1,418,669</b>	<b>17,708,095</b>	<b>19,126,764</b>	<b>1,014,069</b>	<b>12,838,192</b>	<b>13,852,261</b>	<b>404,600</b>	<b>4,869,903</b>	<b>5,274,503</b>
G-DEPX		Depreciation Expense-General Plant	370,370	3,616,317	3,986,687	253,962	2,621,793	2,875,755	116,408	994,524	1,110,932
G-AMTX		Amortization Expense - General Plant - 303000	30,281	119,007	149,288	24,862	86,279	111,141	5,419	32,728	38,147
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3	2,768	3,666,016	3,668,784	0	2,657,825	2,657,825	2,768	1,008,191	1,010,959
G-AMTX		Amortization Expense-General Plant - 390200, 391	0	5,371	5,371	0	3,894	3,894	0	1,477	1,477
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(1,029,610)	0	(1,029,610)	0	0	0	(1,029,610)	0	(1,029,610)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	(672,542)	0	(672,542)	0	0	0	(672,542)	0	(672,542)
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(1,298,733)</b>	<b>7,406,711</b>	<b>6,107,978</b>	<b>278,824</b>	<b>5,369,791</b>	<b>5,648,615</b>	<b>(1,577,557)</b>	<b>2,036,920</b>	<b>459,363</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>119,936</b>	<b>25,114,806</b>	<b>25,234,742</b>	<b>1,292,893</b>	<b>18,207,983</b>	<b>19,500,876</b>	<b>(1,172,957)</b>	<b>6,906,823</b>	<b>5,733,866</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>286,564,111</b>	<b>40,233,993</b>	<b>326,798,104</b>	<b>201,678,011</b>	<b>28,515,017</b>	<b>230,193,028</b>	<b>84,886,100</b>	<b>11,718,976</b>	<b>96,605,076</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>31,452,499</b>			<b>20,690,674</b>			<b>10,761,825</b>
G-FIT		FEDERAL INCOME TAX			(2,610,561)			(2,137,896)			(472,665)
G-FIT		DEFERRED FEDERAL INCOME TAX			11,419,402			7,851,255			3,568,147
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(30,060)			(19,884)			(10,176)
		<b>GAS NET OPERATING INCOME (LOSS)</b>			<b>22,673,718</b>			<b>14,997,199</b>			<b>7,676,519</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended December 31, 2015	
Ending Balance Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

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

Direct    Allocated    Total      Direct    Allocated    Total      Direct    Allocated    Total

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%		70.660%		29.340%
G-ALL 2	Number of Customers	100.000%		66.264%		33.736%
G-ALL 3	Direct Distribution Operating Expense	100.000%		70.648%		29.352%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%		72.499%		27.501%
G-ALL 10	Actual Annual Throughput	100.000%		68.545%		31.455%
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-495-12E</b>
For Twelve Months Ended December 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	52,520	211,737	264,257	52,520	153,507	206,027	0	58,230	58,230
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,030,338	0	3,030,338	1,469,663	0	1,469,663
4	495100	ENTITLEMENT PENALTIES	0	0	0	0	0	0	0	0	0
4	495280	OTHER GAS REV-DECOUPLING MECHA	0	0	0	0	0	0	0	0	0
99	495311	CONTRA DECOUPLING DEFFERAL	(910,063)	0	(910,063)	(910,063)	0	(910,063)	0	0	0
4	495328	RESIDENTIAL DECOUPLING DEFERRE	5,201,689	0	5,201,689	5,201,689	0	5,201,689	0	0	0
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	1,712,599	0	1,712,599	1,712,599	0	1,712,599	0	0	0
4	495339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
4	495600	OTHER GAS REVENUE-DSM LOST MAR	0	0	0	0	0	0	0	0	0
4	495680	OTHER GAS REVENUE-MARGIN REDUC	0	0	0	0	0	0	0	0	0
4	495711	OTHER GAS REVENUE-GLENDALE SYS	0	0	0	0	0	0	0	0	0
4	495780	OTHER GAS REVENUE-PPP RECOVERY	0	0	0	0	0	0	0	0	0
4	495900	GAS CUSTOMERS-OTHER GAS REVENU	0	0	0	0	0	0	0	0	0
		TOTAL PURCHASED GAS COSTS	10,556,746	211,737	10,768,483	9,087,083	153,507	9,240,590	1,469,663	58,230	1,527,893

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
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-804-12E</b>
For Twelve Months Ended December 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	162,090,386	0	162,090,386	108,813,516	0	108,813,516	53,276,870	0	53,276,870
1	804001	Pipeline Demand Costs	26,921,604	0	26,921,604	19,063,495	0	19,063,495	7,858,109	0	7,858,109
1	804002	Transport Variable Charges	1,376,928	0	1,376,928	974,964	0	974,964	401,964	0	401,964
6	804010	Gas Costs - Fixed Hedge	(2,406)	0	(2,406)	(317)	0	(317)	(2,089)	0	(2,089)
6	804014	GTI Contributions	0	0	0	(442)	0	(442)	442	0	442
6	804017	Transaction Fees	395,912	0	395,912	267,138	0	267,138	128,774	0	128,774
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	8,163,258	0	8,163,258	5,655,987	0	5,655,987	2,507,271	0	2,507,271
6	804700	Gas Costs - Offsystem Bookout	2,541,586	0	2,541,586	1,699,529	0	1,699,529	842,057	0	842,057
6	804711	Gas Costs - Offsystem Bookout Offset	(2,541,586)	0	(2,541,586)	(1,699,529)	0	(1,699,529)	(842,057)	0	(842,057)
6	804730	Gas Costs - Intracompany LDC Gas	11,164,102	0	11,164,102	7,491,845	0	7,491,845	3,672,257	0	3,672,257
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(4,417,394)	0	(4,417,394)	(2,309,562)	0	(2,309,562)	(2,107,832)	0	(2,107,832)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	14,241,005	0	14,241,005	9,357,007	0	9,357,007	4,883,998	0	4,883,998
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>219,933,395</b>	<b>0</b>	<b>219,933,395</b>	<b>149,313,631</b>	<b>0</b>	<b>149,313,631</b>	<b>70,619,764</b>	<b>0</b>	<b>70,619,764</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	68.462%	31.538%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 903</b>	<b>G-903-12E</b>
For Twelve Months Ended December 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	657,008	4,761,063	5,418,071	440,329	3,154,871	3,595,200	216,679	1,606,192	1,822,871
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			657,008	4,761,063	5,418,071	440,329	3,154,871	3,595,200	216,679	1,606,192	1,822,871

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.264%	33.736%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.670%	32.330%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended December 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	224,073	204,844	428,917	155,562	135,738	291,300	68,511	69,106	137,617
99	908600	Public Purpose Tariff Rider Expense Offset	5,168,522	0	5,168,522	5,168,522	0	5,168,522	0	0	0
99	908610	Limited Income Tax Refund Program	143,696	0	143,696	143,696	0	143,696	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	306,052	0	306,052	306,052	0	306,052	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			5,842,343	204,844	6,047,187	5,773,832	135,738	5,909,570	68,511	69,106	137,617

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.264%	33.736%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended December 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.95%	51.95%
2	Cost of Debt		5.249%	5.218%
	Total Cost of Debt		2.727%	2.711%
	Total Weighted Cost		2.727%	2.711%
G-APL	Net Rate Base	419,179,571	287,218,250	131,961,321
	Interest Deduction for FIT Calculation	11,409,913	7,832,442	3,577,471
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			



RESULTS OF OPERATIONS	Report ID: <b>G-FIT-12E</b>
<b>FEDERAL INCOME TAXES--GAS</b>	
For Twelve Months Ended December 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	358,250,603	250,883,702	107,366,901
G-OPS	Operating & Maintenance Expense	289,300,791	200,630,553	88,670,238
G-OPS	Book Deprec/Amort and Reg Amortizations	20,413,017	15,182,045	5,230,972
G-OTX	Taxes Other than FIT	17,084,296	14,380,430	2,703,866
	Net Operating Income Before FIT	31,452,499	20,690,674	10,761,825
G-INT	Less: Interest Expense	11,409,913	7,832,442	3,577,471
G-SCM	Schedule M Adjustments	(27,501,332)	(18,966,507)	(8,534,825)
	Taxable Net Operating Income	(7,458,746)	(6,108,275)	(1,350,471)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(2,610,561)	(2,137,896)	(472,665)
G-DTE	Deferred FIT	11,419,402	7,851,255	3,568,147
99	411400 Amortized Investment Tax Credit	(30,060)	(19,884)	(10,176)
	Total FIT/Deferred FIT & ITC	8,778,781	5,693,475	3,085,306
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>GAS SCHEDULE M ITEMS</b>		<b>G-SCM-12E</b>
For Twelve Months Ended December 31, 2015		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	14,021,897	8,093,270	22,115,167	9,328,550	5,853,494	15,182,044	4,693,347	2,239,776	6,933,123
12	997001	Contributions In Aid of Construction	0	517,614	517,614	0	350,269	350,269	0	167,345	167,345
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	541,746	541,746	0	392,760	392,760	0	148,986	148,986
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	9,823,610	0	9,823,610	7,047,445	0	7,047,445	2,776,165	0	2,776,165
4	997015	Airplane Lease Payments	0	149,176	149,176	0	108,151	108,151	0	41,025	41,025
12	997016	Redemption Expense Amortization	0	296,632	296,632	0	200,731	200,731	0	95,901	95,901
4	997020	FAS87 Current Pension Accrual	0	1,643,477	1,643,477	0	1,191,504	1,191,504	0	451,973	451,973
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(6,041,374)	0	(6,041,374)	(6,041,374)	0	(6,041,374)	0	0	0
12	997032	Interest Rate Swaps	0	(1,772,451)	(1,772,451)	0	(1,199,418)	(1,199,418)	0	(573,033)	(573,033)
4	997033	DSM Tariff Rider	(1,113,803)	1	(1,113,802)	(1,063,122)	1	(1,063,121)	(50,681)	0	(50,681)
12	997048	AFUDC	0	(113,020)	(113,020)	0	(76,481)	(76,481)	0	(36,539)	(36,539)
11	997049	Tax Depreciation	0	(45,264,051)	(45,264,051)	0	(30,707,132)	(30,707,132)	0	(14,556,919)	(14,556,919)
1	997055	Deferred Gas Exchange	0	10	10	0	7	7	0	3	3
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	200,221	0	200,221	306,052	0	306,052	(105,831)	0	(105,831)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	72,463	72,463	0	49,159	49,159	0	23,304	23,304
4	997081	Deferred Compensation	0	(154,842)	(154,842)	0	(112,259)	(112,259)	0	(42,583)	(42,583)
4	997082	Meal Disallowances	0	138,195	138,195	0	100,190	100,190	0	38,005	38,005
4	997083	Paid Time Off	0	58,510	58,510	0	42,419	42,419	0	16,091	16,091
2	997084	Customer Uncollectibles	0	(70,951)	(70,951)	0	(47,015)	(47,015)	0	(23,936)	(23,936)
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(6,931,341)	(6,931,341)	0	(4,690,438)	(4,690,438)	0	(2,240,903)	(2,240,903)
12	997102	Amort Idaho Earnings Test (254229)	(923,779)	0	(923,779)	0	0	0	(923,779)	0	(923,779)
99	997103	Def Project Compass	(672,542)	0	(672,542)	0	0	0	(672,542)	0	(672,542)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>16,890,551</b>	<b>(42,795,562)</b>	<b>(27,501,332)</b>	<b>9,577,551</b>	<b>(28,544,058)</b>	<b>(18,966,507)</b>	<b>5,716,679</b>	<b>(14,251,504)</b>	<b>(8,534,825)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers	100.000%	66.264%	33.736%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.462%	31.538%
G-ALL	11	Book Depreciation	100.000%	67.840%	32.160%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.670%	32.330%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12E</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>	
For Twelve Months Ended December 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	11,725,483	7,820,780	3,904,703
99	410100	Deferred Federal Income Tax Exp	(294,553)	98,541	(393,094)
		<b>SUBTOTAL</b>	<b>11,430,930</b>	<b>7,919,321</b>	<b>3,511,609</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	58,549	39,052	19,497
99	411100	Deferred Federal Income Tax Exp	(70,077)	(107,118)	37,041
		<b>SUBTOTAL</b>	<b>(11,528)</b>	<b>(68,066)</b>	<b>56,538</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>11,419,402</b>	<b>7,851,255</b>	<b>3,568,147</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.699%	33.301%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12E</b>
For Twelve Months Ended December 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	315,900	315,900	0	223,215	223,215	0	92,685	92,685
		TOTAL UNDERGROUND STORAGE TAX	0	315,900	315,900	0	223,215	223,215	0	92,685	92,685
		DISTRIBUTION									
99	408110	State Excise Tax	5,793,296	0	5,793,296	5,793,296	0	5,793,296	0	0	0
99	408120	Municipal Occupation & License Tax	6,674,425	0	6,674,425	5,556,559	0	5,556,559	1,117,866	0	1,117,866
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,204,169	0	4,204,169	2,807,360	0	2,807,360	1,396,809	0	1,396,809
99	409100	State Income Tax	96,506	0	96,506	0	0	0	96,506	0	96,506
		TOTAL DISTRIBUTION TAX	16,768,396	0	16,768,396	14,157,215	0	14,157,215	2,611,181	0	2,611,181
		TOTAL TAXES OTHER THAN FIT	16,768,396	315,900	17,084,296	14,157,215	223,215	14,380,430	2,611,181	92,685	2,703,866

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
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RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-12E</b>
For Twelve Months Ended December 31, 2015	
Ending Balance Basis	

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	1,815,218	3,617,417	1,022,594	1,316,015	2,338,609	779,605	499,203	1,278,808
4	3031XX	Misc Intangible IT Plant (3031XX)	20,339	31,310,528	31,330,867	0	22,699,820	22,699,820	20,339	8,610,708	8,631,047
TOTAL INTANGIBLE PLANT			1,822,538	33,125,746	34,948,284	1,022,594	24,015,835	25,038,429	799,944	9,109,911	9,909,855
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	466,806	466,806	0	329,845	329,845	0	136,961	136,961
1	351XXX	Structures & Improvements	0	1,836,885	1,836,885	0	1,297,943	1,297,943	0	538,942	538,942
1	352XXX	Wells	0	18,777,061	18,777,061	0	13,267,871	13,267,871	0	5,509,190	5,509,190
1	353000	Lines	0	1,044,478	1,044,478	0	738,028	738,028	0	306,450	306,450
1	354000	Compressor Station Equipment	0	11,960,399	11,960,399	0	8,451,218	8,451,218	0	3,509,181	3,509,181
1	355000	Measuring & Regulating Equipment	0	631,154	631,154	0	445,973	445,973	0	185,181	185,181
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	1,940,893	1,940,893	0	1,371,435	1,371,435	0	569,458	569,458
TOTAL UNDERGROUND STORAGE PLANT			0	37,061,388	37,061,388	0	26,187,576	26,187,576	0	10,873,812	10,873,812
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	186,398	0	186,398	123,263	0	123,263	63,135	0	63,135
6	375000	Structures & Improvements	920,741	0	920,741	556,529	0	556,529	364,212	0	364,212
6	376000	Mains	284,429,929	2,512,521	286,942,450	186,514,468	1,720,122	188,234,590	97,915,461	792,399	98,707,860
6	378000	Measuring & Reg Station Equip-General	5,546,825	127,100	5,673,925	3,352,074	87,015	3,439,089	2,194,751	40,085	2,234,836
6	379000	Measuring & Reg Station Equip-City Gate	6,589,028	0	6,589,028	2,237,361	0	2,237,361	4,351,667	0	4,351,667
6	380000	Services	193,367,565	0	193,367,565	131,112,934	0	131,112,934	62,254,631	0	62,254,631
6	381000	Meters	73,696,699	0	73,696,699	50,551,774	0	50,551,774	23,144,925	0	23,144,925
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	3,395,593	0	3,395,593	2,625,598	0	2,625,598	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			568,221,373	2,639,621	570,860,994	377,137,926	1,807,137	378,945,063	191,083,447	832,484	191,915,931
GENERAL PLANT											
4	389XXX	Land & Land Rights	759,439	2,088,300	2,847,739	666,503	1,513,997	2,180,500	92,936	574,303	667,239
4	390XXX	Structures & Improvements	4,996,551	20,123,573	25,120,124	3,742,212	14,589,389	18,331,601	1,254,339	5,534,184	6,788,523
4	391XXX	Office Furniture & Equipment	26,285	13,227,181	13,253,466	8,197	9,589,574	9,597,771	18,088	3,637,607	3,655,695
4	392XXX	Transportation Equipment	10,009,203	2,011,526	12,020,729	7,349,771	1,458,336	8,808,107	2,659,432	553,190	3,212,622
4	393000	Stores Equipment	147,286	706,447	853,733	113,050	512,167	625,217	34,236	194,280	228,516
4	394000	Tools, Shop & Garage Equipment	2,530,729	4,473,943	7,004,672	1,961,957	3,243,564	5,205,521	568,772	1,230,379	1,799,151
4	395000	Laboratory Equipment	20,995	365,993	386,988	15,835	265,341	281,176	5,160	100,652	105,812
4	396XXX	Power Operated Equipment	3,979,929	1,110,766	5,090,695	3,003,491	805,294	3,808,785	976,438	305,472	1,281,910
4	397XXX	Communications Equipment	2,267,763	9,097,903	11,365,666	852,022	6,595,889	7,447,911	1,415,741	2,502,014	3,917,755
4	398000	Miscellaneous Equipment	1,060	86,197	87,257	1,060	62,492	63,552	0	23,705	23,705
TOTAL GENERAL PLANT			24,739,240	53,291,829	78,031,069	17,714,098	38,636,043	56,350,141	7,025,142	14,655,786	21,680,928

RESULTS OF OPERATIONS		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-12E</b>
For Twelve Months Ended December 31, 2015		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	594,783,151	126,118,584	720,901,735	395,874,618	90,646,591	486,521,209	198,908,533	35,471,993	234,380,526
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,094,727)	(14,094,727)	0	(9,959,334)	(9,959,334)	0	(4,135,393)	(4,135,393)
G-ADEP		Distribution Plant	(187,959,655)	(1,573,147)	(189,532,802)	(124,350,874)	(1,077,008)	(125,427,882)	(63,608,781)	(496,139)	(64,104,920)
G-ADEP		General Plant	(8,284,585)	(14,268,999)	(22,553,584)	(5,645,116)	(10,344,882)	(15,989,998)	(2,639,469)	(3,924,117)	(6,563,586)
		TOTAL ACCUMULATED DEPRECIATION	(196,244,240)	(29,936,873)	(226,181,113)	(129,995,990)	(21,381,224)	(151,377,214)	(66,248,250)	(8,555,649)	(74,803,899)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(198,072)	(275,438)	(473,510)	(141,566)	(199,690)	(341,256)	(56,506)	(75,748)	(132,254)
G-AAMT		Misc IT Intangible Plant - 3031XX	(7,303)	(7,026,882)	(7,034,185)	0	(5,094,419)	(5,094,419)	(7,303)	(1,932,463)	(1,939,766)
G-AAMT		Underground Storage	0	(240,086)	(240,086)	0	(169,645)	(169,645)	0	(70,441)	(70,441)
G-AAMT		General Plant - 390200, 396200	(4,598)	(48,172)	(52,770)	(3,634)	(34,924)	(38,558)	(964)	(13,248)	(14,212)
		TOTAL ACCUMULATED AMORTIZATION	(209,973)	(7,590,578)	(7,800,551)	(145,200)	(5,498,678)	(5,643,878)	(64,773)	(2,091,900)	(2,156,673)
		TOTAL ACCUMULATED DEPR/AMORT	(196,454,213)	(37,527,451)	(233,981,664)	(130,141,190)	(26,879,902)	(157,021,092)	(66,313,023)	(10,647,549)	(76,960,572)
		NET GAS UTILITY PLANT before DFIT	398,328,938	88,591,133	486,920,071	265,733,428	63,766,689	329,500,117	132,595,510	24,824,444	157,419,954
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(86,626,430)	(86,626,430)	0	(58,620,105)	(58,620,105)	0	(28,006,325)	(28,006,325)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(13,338,522)	(13,338,522)	0	(9,663,875)	(9,663,875)	0	(3,674,647)	(3,674,647)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	(107,919)	(107,919)	0	(78,240)	(78,240)	0	(29,679)	(29,679)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(908,996)	(908,996)	0	(615,118)	(615,118)	0	(293,878)	(293,878)
		TOTAL ACCUMULATED DFIT	0	(100,981,867)	(100,981,867)	0	(68,977,338)	(68,977,338)	0	(32,004,529)	(32,004,529)
		NET GAS UTILITY PLANT	398,328,938	(12,390,734)	385,938,204	265,733,428	(5,210,649)	260,522,779	132,595,510	(7,180,085)	125,415,425

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.462%	31.538%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.670%	32.330%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended December 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT NET GAS PLANT IN SERVICE	398,328,938	(12,390,734)	385,938,204	265,733,428	(5,210,649)	260,522,779	132,595,510	(7,180,085)	125,415,425
OTHER ADJUSTMENTS:									
4 253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4 190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1 117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,049,570	4,049,570	0	1,681,494	1,681,494
1 164100 Gas Inventory--Jackson Prairie	0	11,213,411	11,213,411	0	7,923,396	7,923,396	0	3,290,015	3,290,015
4 252000 Customer Advances	(81,232)	(45)	(81,277)	(11,804)	(33)	(11,837)	(69,428)	(12)	(69,440)
99 235199 Customer Deposits	(429,509)	0	(429,509)	(429,509)	0	(429,509)	0	0	0
C-WKC Working Capital	15,163,851	1,643,827	16,807,678	15,163,851	0	15,163,851	0	1,643,827	1,643,827
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	14,653,110	18,588,257	33,241,367	14,722,538	11,972,933	26,695,471	(69,428)	6,615,324	6,545,896
NET RATE BASE	412,982,048	6,197,523	419,179,571	280,455,966	6,762,284	287,218,250	132,526,082	(564,761)	131,961,321

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
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-12E</b>
For Twelve Months Ended December 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	7,814,106	7,814,106												
Hydro (ED-AN)	8,819,905	8,819,905												
Other (ED-AN)	9,395,734	9,395,734												
<b>Total Electric Production</b>	<b>26,029,745</b>	<b>26,029,745</b>												
<b>Electric Transmission</b>														
ED-AN	11,040,922	11,040,922												
<b>Total Electric Transmission</b>	<b>11,040,922</b>	<b>11,040,922</b>												
<b>Electric Distribution</b>														
ED-AN	32,993	32,993												
ED-ID	15,261,954	15,261,954												
ED-WA	25,404,698	25,404,698												
<b>Total Electric Distribution</b>	<b>40,699,645</b>	<b>40,699,645</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	621,734		621,734		621,734	621,734		439,317	439,317		182,417	182,417		
GD-OR	118,815			118,815										
<b>Total Gas Underground Storage</b>	<b>740,549</b>		<b>621,734</b>	<b>118,815</b>		<b>621,734</b>	<b>621,734</b>		<b>439,317</b>	<b>439,317</b>		<b>182,417</b>	<b>182,417</b>	
<b>Gas Distribution</b>														
6 GD-AN	64,599		64,599			64,599	64,599		44,226	44,226		20,373	20,373	
GD-ID	4,568,752		4,568,752		4,568,752	4,568,752					4,568,752		4,568,752	
GD-WA	9,049,726		9,049,726		9,049,726	9,049,726		9,049,726		9,049,726				
GD-OR	5,988,447			5,988,447										
<b>Total Gas Distribution</b>	<b>19,671,524</b>		<b>13,683,077</b>	<b>5,988,447</b>	<b>13,618,478</b>	<b>64,599</b>	<b>13,683,077</b>		<b>9,049,726</b>	<b>44,226</b>	<b>9,093,952</b>	<b>4,568,752</b>	<b>20,373</b>	<b>4,589,125</b>
<b>General Plant</b>														
ED-AN	2,786,430	2,786,430												
ED-ID	188,665	188,665												
ED-WA	1,114,294	1,114,294												
7,4 CD-AA	16,430,622	11,755,617	3,245,212	1,429,793		3,245,212	3,245,212		2,352,746	2,352,746		892,466	892,466	
9,4 CD-AN	701,053	552,037	149,016			149,016	149,016		108,035	108,035		40,981	40,981	
9 CD-ID	329,090	259,139	69,951		69,951	69,951					69,951		69,951	
9 CD-WA	180,696	142,287	38,409		38,409	38,409		38,409		38,409				
8,4 GD-AA	263,677		182,153	81,524		182,153	182,153		132,059	132,059		50,094	50,094	
4 GD-AN	39,936		39,936			39,936	39,936		28,953	28,953		10,983	10,983	
GD-ID	46,457		46,457		46,457	46,457					46,457		46,457	
GD-WA	215,553		215,553		215,553	215,553		215,553		215,553				
GD-OR	208,972			208,972										
<b>Total General Plant</b>	<b>22,505,445</b>	<b>16,798,469</b>	<b>3,986,687</b>	<b>1,720,289</b>	<b>370,370</b>	<b>3,616,317</b>	<b>3,986,687</b>	<b>253,962</b>	<b>2,621,793</b>	<b>2,875,755</b>	<b>116,408</b>	<b>994,524</b>	<b>1,110,932</b>	
<b>Total Depreciation Expense</b>	<b>120,687,830</b>	<b>94,568,781</b>	<b>18,291,498</b>	<b>7,827,551</b>	<b>13,988,848</b>	<b>4,302,650</b>	<b>18,291,498</b>	<b>9,303,688</b>	<b>3,105,336</b>	<b>12,409,024</b>	<b>4,685,160</b>	<b>1,197,314</b>	<b>5,882,474</b>	

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1 System Contract Demand	70.660%	29.340%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Ratio	72.499%	27.501%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	6 Actual Therms Purchased	68.462%	31.538%



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12E</b>
For Twelve Months Ended December 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000) ED-AN	918,400	918,400												
Misc Intangible Plt (303000) ED-AN	240,053	240,053												
<b>Total Production/Transmission</b>	<b>1,158,453</b>	<b>1,158,453</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	24,153	24,153												
Misc Intangible Plt (303000) ED-WA	2,844	2,844												
<b>Total Distribution</b>	<b>26,997</b>	<b>26,997</b>												
<b>General Plant - 303000</b>														
7,4 CD-AA	592,068	423,607	116,939	51,522		116,939	116,939		84,780	84,780		32,159	32,159	
9,4 CD-AN	9,729	7,661	2,068			2,068	2,068		1,499	1,499		569	569	
GD-ID	5,419		5,419		5,419		5,419				5,419		5,419	
GD-WA	24,862		24,862		24,862		24,862	24,862						
GD-OR	8,495			8,495										
<b>Total General Plant - 303000</b>	<b>640,573</b>	<b>431,268</b>	<b>149,288</b>	<b>60,017</b>	<b>30,281</b>	<b>119,007</b>	<b>149,288</b>	<b>24,862</b>	<b>86,279</b>	<b>111,141</b>	<b>5,419</b>	<b>32,728</b>	<b>38,147</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	17,123,258	12,251,177	3,382,015	1,490,066		3,382,015	3,382,015		2,451,927	2,451,927		930,088	930,088	
9,4 CD-AN	9,160	7,213	1,947			1,947	1,947		1,412	1,412		535	535	
9,4 CD-ID	13,023	10,255	2,768		2,768		2,768				2,768		2,768	
ED-AN	432,060	432,060												
ED-ID	4,747	4,747												
ED-WA	1,031,822	1,031,822												
8,4 GD-AA	408,331		282,083	126,248		282,083	282,083		204,507	204,507		77,576	77,576	
4 GD-AN	(29)		(29)			(29)	(29)		(21)	(21)		(8)	(8)	
GD-OR	(3)			(3)										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>19,022,369</b>	<b>13,737,274</b>	<b>3,668,784</b>	<b>1,616,311</b>	<b>2,768</b>	<b>3,666,016</b>	<b>3,668,784</b>		<b>2,657,825</b>	<b>2,657,825</b>	<b>2,768</b>	<b>1,008,191</b>	<b>1,010,959</b>	
<b>Gas Underground Storage</b>														
1 GD-AN	228		228			228	228		161	161		67	67	
<b>Total Gas Underground Storage</b>	<b>228</b>		<b>228</b>			<b>228</b>	<b>228</b>		<b>161</b>	<b>161</b>		<b>67</b>	<b>67</b>	
<b>General Plant - 390200, 396200</b>														
7,4 CD-AA	27,192	19,455	5,371	2,366		5,371	5,371		3,894	3,894		1,477	1,477	
4 ED-AN	4,891	4,891												
GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>	<b>32,083</b>	<b>24,346</b>	<b>5,371</b>	<b>2,366</b>		<b>5,371</b>	<b>5,371</b>		<b>3,894</b>	<b>3,894</b>		<b>1,477</b>	<b>1,477</b>	
<b>Total Amortization Expense</b>	<b>20,880,703</b>	<b>15,378,338</b>	<b>3,823,671</b>	<b>1,678,694</b>	<b>33,049</b>	<b>3,790,622</b>	<b>3,823,671</b>	<b>24,862</b>	<b>2,748,159</b>	<b>2,773,021</b>	<b>8,187</b>	<b>1,042,463</b>	<b>1,050,950</b>	

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1 System Contract Demand	70.660%	29.340%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Rat	72.499%	27.501%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended December 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
Steam (ED-AN)	(289,504,218)	(289,504,218)											
Hydro (ED-AN)	(139,231,397)	(139,231,397)											
Other (ED-AN)	(102,832,308)	(102,832,308)											
<b>Total Electric Production</b>	<b>(531,567,923)</b>	<b>(531,567,923)</b>											
<b>Electric Transmission</b>													
ED-AN	(201,624,236)	(201,624,236)											
<b>Total Electric Transmission</b>	<b>(201,624,236)</b>	<b>(201,624,236)</b>											
<b>Electric Distribution</b>													
ED-AN	(33,479)	(33,479)											
ED-ID	(177,282,578)	(177,282,578)											
ED-WA	(283,883,678)	(283,883,678)											
<b>Total Electric Distribution</b>	<b>(461,199,735)</b>	<b>(461,199,735)</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	(14,094,727)		(14,094,727)		(14,094,727)	(14,094,727)		(9,959,334)	(9,959,334)		(4,135,393)	(4,135,393)	
GD-OR	(747,633)			(747,633)									
<b>Total Gas Underground Storage</b>	<b>(14,842,360)</b>		<b>(14,094,727)</b>	<b>(747,633)</b>		<b>(14,094,727)</b>	<b>(14,094,727)</b>		<b>(9,959,334)</b>	<b>(9,959,334)</b>		<b>(4,135,393)</b>	<b>(4,135,393)</b>
<b>Gas Distribution</b>													
6 GD-AN	(1,573,147)		(1,573,147)			(1,573,147)	(1,573,147)	(1,077,008)	(1,077,008)		(496,139)	(496,139)	
GD-ID	(63,608,781)		(63,608,781)		(63,608,781)	(63,608,781)				(63,608,781)		(63,608,781)	
GD-WA	(124,350,874)		(124,350,874)		(124,350,874)	(124,350,874)	(124,350,874)		(124,350,874)				
GD-OR	(97,398,837)			(97,398,837)									
<b>Total Gas Distribution</b>	<b>(286,931,639)</b>		<b>(189,532,802)</b>	<b>(97,398,837)</b>	<b>(187,959,655)</b>	<b>(1,573,147)</b>	<b>(189,532,802)</b>	<b>(124,350,874)</b>	<b>(1,077,008)</b>	<b>(125,427,882)</b>	<b>(63,608,781)</b>	<b>(496,139)</b>	<b>(64,104,920)</b>
<b>General Plant</b>													
ED-AN	(41,281,099)	(41,281,099)											
ED-ID	(7,980,146)	(7,980,146)											
ED-WA	(18,214,478)	(18,214,478)											
7,4 CD-AA	(42,942,317)	(30,723,939)	(8,481,538)	(3,736,840)		(8,481,538)	(8,481,538)	(6,149,030)	(6,149,030)		(2,332,508)	(2,332,508)	
9,4 CD-AN	(11,383,514)	(8,963,834)	(2,419,680)			(2,419,680)	(2,419,680)	(1,754,244)	(1,754,244)		(665,436)	(665,436)	
9 CD-ID	(5,488,286)	(4,321,696)	(1,166,590)		(1,166,590)	(1,166,590)				(1,166,590)		(1,166,590)	
9 CD-WA	(2,836,657)	(2,233,697)	(602,960)		(602,960)	(602,960)	(602,960)		(602,960)				
8,4 GD-AA	(1,918,490)		(1,325,331)	(593,159)		(1,325,331)	(1,325,331)	(960,852)	(960,852)		(364,479)	(364,479)	
4 GD-AN	(2,042,450)		(2,042,450)			(2,042,450)	(2,042,450)	(1,480,756)	(1,480,756)		(561,694)	(561,694)	
GD-ID	(1,472,879)		(1,472,879)		(1,472,879)	(1,472,879)				(1,472,879)		(1,472,879)	
GD-WA	(5,042,156)		(5,042,156)		(5,042,156)	(5,042,156)	(5,042,156)		(5,042,156)				
GD-OR	(4,307,066)			(4,307,066)									
<b>Total General Plant</b>	<b>(144,909,538)</b>	<b>(113,718,889)</b>	<b>(22,553,584)</b>	<b>(8,637,065)</b>	<b>(8,284,585)</b>	<b>(14,268,999)</b>	<b>(22,553,584)</b>	<b>(5,645,116)</b>	<b>(10,344,882)</b>	<b>(15,989,998)</b>	<b>(2,639,469)</b>	<b>(3,924,117)</b>	<b>(6,563,586)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,641,075,431)</b>	<b>(1,308,110,783)</b>	<b>(226,181,113)</b>	<b>(106,783,535)</b>	<b>(196,244,240)</b>	<b>(29,936,873)</b>	<b>(226,181,113)</b>	<b>(129,995,990)</b>	<b>(21,381,224)</b>	<b>(151,377,214)</b>	<b>(66,248,250)</b>	<b>(8,555,649)</b>	<b>(74,803,899)</b>

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.660%		29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	72.499%		27.501%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	6	Actual Therms Purchased	68.462%		31.538%

**RESULTS OF OPERATIONS**  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
 For Twelve Months Ended December 31, 2015  
 Ending Balance Basis

Report ID:  
**G-AAAMT-12E**

AVISTA UTILITIES

Ref/Basis	System	Total	Assigned or	Assigned or	Assigned or	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
			Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(9,222,953)	(9,222,953)											
Misc Intangible Plt (303000)	ED-AN	(1,132,932)	(1,132,932)											
<b>Total Production/Transmission</b>		<b>(10,355,885)</b>	<b>(10,355,885)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(145,236)	(145,236)											
Misc Intangible Plt (303000)	ED-WA	(30,876)	(30,876)											
<b>Total Distribution</b>		<b>(176,112)</b>	<b>(176,112)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(1,311,351)	(938,232)	(259,005)	(114,114)		(259,005)	(259,005)		(187,776)	(187,776)		(71,229)	(71,229)
9,4	CD-AN	(77,310)	(60,877)	(16,433)			(16,433)	(16,433)		(11,914)	(11,914)		(4,519)	(4,519)
	GD-ID	(56,506)		(56,506)			(56,506)	(56,506)				(56,506)		(56,506)
	GD-WA	(141,566)		(141,566)			(141,566)	(141,566)	(141,566)					
	GD-OR	(72,976)			(72,976)									
<b>Total General Plant - 303000</b>		<b>(1,659,709)</b>	<b>(999,109)</b>	<b>(473,510)</b>	<b>(187,090)</b>	<b>(198,072)</b>	<b>(275,438)</b>	<b>(473,510)</b>	<b>(141,566)</b>	<b>(199,690)</b>	<b>(341,256)</b>	<b>(56,506)</b>	<b>(75,748)</b>	<b>(132,254)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(32,286,881)	(23,100,295)	(6,376,982)	(2,809,604)		(6,376,982)	(6,376,982)		(4,623,248)	(4,623,248)		(1,753,734)	(1,753,734)
9,4	CD-AN	(25,426)	(20,022)	(5,404)			(5,404)	(5,404)		(3,918)	(3,918)		(1,486)	(1,486)
9	CD-ID	(34,358)	(27,055)	(7,303)			(7,303)	(7,303)				(7,303)		(7,303)
	ED-AN	(747,114)	(747,114)											
	ED-ID	(17,986)	(17,986)											
	ED-WA	(2,587,774)	(2,587,774)											
8,4	GD-AA	(932,943)		(644,496)	(288,447)		(644,496)	(644,496)		(467,253)	(467,253)		(177,243)	(177,243)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(36,632,482)</b>	<b>(26,500,246)</b>	<b>(7,034,185)</b>	<b>(3,098,051)</b>	<b>(7,303)</b>	<b>(7,026,882)</b>	<b>(7,034,185)</b>		<b>(5,094,419)</b>	<b>(5,094,419)</b>	<b>(7,303)</b>	<b>(1,932,463)</b>	<b>(1,939,766)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	(240,086)		(240,086)			(240,086)	(240,086)		(169,645)	(169,645)		(70,441)	(70,441)
<b>Total Gas Underground Storage</b>		<b>(240,086)</b>		<b>(240,086)</b>			<b>(240,086)</b>	<b>(240,086)</b>		<b>(169,645)</b>	<b>(169,645)</b>		<b>(70,441)</b>	<b>(70,441)</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(243,896)	(174,500)	(48,172)	(21,224)		(48,172)	(48,172)		(34,924)	(34,924)		(13,248)	(13,248)
9	CD-ID	(4,537)	(3,573)	(964)			(964)	(964)				(964)		(964)
9	CD-WA	(8,332)	(6,561)	(1,771)			(1,771)	(1,771)	(1,771)					
4	ED-AN	(69,005)	(69,005)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)					
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(438,311)</b>	<b>(364,317)</b>	<b>(52,770)</b>	<b>(21,224)</b>	<b>(4,598)</b>	<b>(48,172)</b>	<b>(52,770)</b>	<b>(3,634)</b>	<b>(34,924)</b>	<b>(38,558)</b>	<b>(964)</b>	<b>(13,248)</b>	<b>(14,212)</b>
<b>Total Accumulated Amortization</b>		<b>(49,502,585)</b>	<b>(38,395,669)</b>	<b>(7,800,551)</b>	<b>(3,306,365)</b>	<b>(209,973)</b>	<b>(7,590,578)</b>	<b>(7,800,551)</b>	<b>(145,200)</b>	<b>(5,498,678)</b>	<b>(5,643,878)</b>	<b>(64,773)</b>	<b>(2,091,900)</b>	<b>(2,156,673)</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1 System Contract Demand	70.660%	29.340%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Ratio	72.499%	27.501%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended December 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total		
	389XXX	Land & Land Rights														
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	0	848,544	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	10,252,413	0	0	7,335,294	7,335,294	0	0	2,024,954	2,024,954	0	892,165	892,165		
9		CD-WA / ID / AN	1,625,994	701,417	344,288	234,668	1,280,373	189,339	92,936	63,346	345,621	0	0	0		
		<b>TOTAL ACCOUNT</b>	<b>13,602,779</b>	<b>715,028</b>	<b>706,567</b>	<b>7,592,736</b>	<b>9,014,331</b>	<b>666,503</b>	<b>92,936</b>	<b>2,088,300</b>	<b>2,847,739</b>	<b>848,544</b>	<b>892,165</b>	<b>1,740,709</b>		
	390XXX	Structures & Improvements														
99		ED-WA / ID / AN	7,028,571	1,052,423	2,164,230	3,811,918	7,028,571	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,242,688	0	0	0	0	2,242,688	0	0	2,242,688	0	0	0		
99		GD-OR / AS	3,605,776	0	0	0	0	0	0	0	0	3,605,776	0	3,605,776		
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	91,459,405	0	0	65,436,461	65,436,461	0	0	18,064,147	18,064,147	0	7,958,797	7,958,797		
9		CD-WA / ID / AN	22,644,374	5,555,068	4,646,766	7,629,252	17,831,086	1,499,524	1,254,339	2,059,425	4,813,288	0	0	0		
		<b>TOTAL ACCOUNT</b>	<b>126,980,814</b>	<b>6,607,491</b>	<b>6,810,996</b>	<b>76,877,631</b>	<b>90,296,118</b>	<b>3,742,212</b>	<b>1,254,339</b>	<b>20,123,572</b>	<b>25,120,123</b>	<b>3,605,776</b>	<b>7,958,797</b>	<b>11,564,573</b>		
	391XXX	Office Furniture & Equipment														
99		ED-WA / ID / AN	9,190,854	3,376,203	14,649	5,800,002	9,190,854	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	627,683	0	0	0	0	0	0	433,616	433,616	0	194,067	194,067		
7		CD-AA	64,637,218	0	0	46,245,990	46,245,990	0	0	12,766,497	12,766,497	0	5,624,731	5,624,731		
9		CD-WA / ID / AN	219,718	30,366	67,008	75,641	173,015	8,197	18,088	20,418	46,703	0	0	0		
		<b>TOTAL ACCOUNT</b>	<b>74,682,123</b>	<b>3,406,569</b>	<b>81,657</b>	<b>52,121,633</b>	<b>55,609,859</b>	<b>8,197</b>	<b>18,088</b>	<b>13,227,181</b>	<b>13,253,466</b>	<b>0</b>	<b>5,818,798</b>	<b>5,818,798</b>		
	392XXX	Transportation Equipment														
99		ED-WA / ID / AN	34,138,375	16,646,118	6,008,024	11,484,233	34,138,375	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	10,685,195	0	0	0	0	6,890,990	2,412,632	1,381,573	10,685,195	0	0	0		
99		GD-OR / AS	3,532,377	0	0	0	0	0	0	0	0	3,532,377	0	3,532,377		
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	606,457	0	0	433,902	433,902	0	0	119,781	119,781	0	52,774	52,774		
9		CD-WA / ID / AN	5,719,574	1,699,578	914,283	1,889,960	4,503,821	458,781	246,800	510,172	1,215,753	0	0	0		
		<b>TOTAL ACCOUNT</b>	<b>54,681,978</b>	<b>18,345,696</b>	<b>6,922,307</b>	<b>13,808,095</b>	<b>39,076,098</b>	<b>7,349,771</b>	<b>2,659,432</b>	<b>2,011,526</b>	<b>12,020,729</b>	<b>3,532,377</b>	<b>52,774</b>	<b>3,585,151</b>		

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended December 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	0	57,227
8		GD-AA	0	0	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	0	0
9		CD-WA / ID / AN	3,619,975	106,613	126,829	2,617,071	2,850,513	28,779	34,236	706,447	769,462	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,161,979</b>	<b>117,352</b>	<b>141,574</b>	<b>2,992,093</b>	<b>3,251,019</b>	<b>113,050</b>	<b>34,236</b>	<b>706,447</b>	<b>853,733</b>	<b>57,227</b>	<b>0</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	3,675,986	910,552	267,539	2,497,895	3,675,986	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,681,208	0	0	0	0	1,957,091	362,138	361,979	2,681,208	0	0	0	0
99		GD-OR / AS	965,091	0	0	0	0	0	0	0	0	965,091	0	0	965,091
8		GD-AA	2,618,716	0	0	0	0	0	0	1,809,061	1,809,061	0	809,655	0	809,655
7		CD-AA	11,413,573	0	0	8,166,069	8,166,069	0	0	2,254,295	2,254,295	0	993,209	0	993,209
9		CD-WA / ID / AN	1,223,690	18,024	765,487	180,072	963,583	4,865	206,634	48,608	260,107	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>22,578,264</b>	<b>928,576</b>	<b>1,033,026</b>	<b>10,844,036</b>	<b>12,805,638</b>	<b>1,961,956</b>	<b>568,772</b>	<b>4,473,943</b>	<b>7,004,671</b>	<b>965,091</b>	<b>1,802,864</b>	<b>0</b>	<b>2,767,955</b>
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	582,186	216,475	34,018	331,693	582,186	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	140,249	0	0	0	0	15,240	4,970	120,039	140,249	0	0	0	0
99		GD-OR / AS	50,178	0	0	0	0	0	0	0	0	50,178	0	0	50,178
8		GD-AA	240,989	0	0	0	0	0	0	166,480	166,480	0	74,509	0	74,509
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	0	30,950
9		CD-WA / ID / AN	47,102	2,205	704	34,181	37,090	595	190	9,227	10,012	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,416,367</b>	<b>218,680</b>	<b>34,722</b>	<b>620,340</b>	<b>873,742</b>	<b>15,835</b>	<b>5,160</b>	<b>365,993</b>	<b>386,988</b>	<b>50,178</b>	<b>105,459</b>	<b>0</b>	<b>155,637</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	33,435,573	15,590,726	9,820,746	8,024,101	33,435,573	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,657,147	0	0	0	0	2,934,604	892,049	830,494	4,657,147	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	378,111	378,111	0	0	104,380	104,380	0	45,988	45,988	
9		CD-WA / ID / AN	1,548,590	255,196	312,625	651,600	1,219,421	68,887	84,390	175,892	329,169	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>40,213,623</b>	<b>15,845,922</b>	<b>10,133,371</b>	<b>9,053,812</b>	<b>35,033,105</b>	<b>3,003,491</b>	<b>976,439</b>	<b>1,110,766</b>	<b>5,090,696</b>	<b>43,834</b>	<b>45,988</b>	<b>89,822</b>	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	61,110,389	11,894,149	5,053,182	44,163,058	61,110,389	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,251,640	0	0	0	0	698,546	553,094	0	1,251,640	0	0	0	
99		GD-OR / AS	1,224,539	0	0	0	0	0	0	0	0	1,224,539	0	1,224,539	
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995	
7		CD-AA	34,881,816	0	0	24,956,893	24,956,893	0	0	6,889,507	6,889,507	0	3,035,416	3,035,416	
9		CD-WA / ID / AN	11,942,889	568,559	3,195,721	5,640,028	9,404,308	153,476	862,647	1,522,458	2,538,581	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>111,404,205</b>	<b>12,462,708</b>	<b>8,248,903</b>	<b>74,759,979</b>	<b>95,471,590</b>	<b>852,022</b>	<b>1,415,741</b>	<b>9,097,902</b>	<b>11,365,665</b>	<b>1,224,539</b>	<b>3,342,411</b>	<b>4,566,950</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	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	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	431,048	0	0	308,402	308,402	0	0	85,136	85,136	0	37,510	37,510	
9		CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>524,291</b>	<b>3,926</b>	<b>2,299</b>	<b>390,932</b>	<b>397,157</b>	<b>1,060</b>	<b>0</b>	<b>86,197</b>	<b>87,257</b>	<b>2,367</b>	<b>37,510</b>	<b>39,877</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>450,246,423</b>	<b>58,651,948</b>	<b>34,115,422</b>	<b>249,061,287</b>	<b>341,828,657</b>	<b>17,714,097</b>	<b>7,025,143</b>	<b>53,291,827</b>	<b>78,031,067</b>	<b>10,329,933</b>	<b>20,056,766</b>	<b>30,386,699</b>	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended December 31, 2015	
Ending Balance 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,468,907	153,179	0	10,315,728	10,468,907	0	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	0
99		GD-OR / AS	989,393	0	0	0	0	0	0	0	0	989,393	0	989,393
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,981,671	0	0	6,426,116	6,426,116	0	0	1,773,970	1,773,970	0	781,585	781,585
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	0
		TOTAL ACCOUNT	22,436,228	153,179	0	16,894,653	17,047,832	1,022,594	779,605	1,815,219	3,617,418	989,393	781,585	1,770,978
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	8,005,131	4,997,333	23,524	2,984,274	8,005,131	0	0	0	0	0	0	0
99		GD-WA / ID / AN	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
8		GD-AA	1,678,738	0	0	0	0	0	0	1,159,706	1,159,706	0	519,032	519,032
7		CD-AA	146,954,773	0	0	105,141,732	105,141,732	0	0	29,025,037	29,025,037	0	12,788,004	12,788,004
9		CD-WA / ID / AN	142,866	0	75,345	37,153	112,498	0	20,339	10,029	30,368	0	0	0
		TOTAL ACCOUNT	156,781,508	4,997,333	98,869	108,163,159	113,259,361	0	20,339	30,194,772	30,215,111	0	13,307,036	13,307,036
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	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
99		GD-OR / AS	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
7		CD-AA	5,649,111	0	0	4,041,769	4,041,769	0	0	1,115,756	1,115,756	0	491,586	491,586
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,649,111	0	0	4,041,769	4,041,769	0	0	1,115,756	1,115,756	0	491,586	491,586
		TOTAL	184,866,847	5,150,512	98,869	129,099,581	134,348,962	1,022,594	799,944	33,125,747	34,948,285	989,393	14,580,207	15,569,600

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended December 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(66,860,310)	(47,836,546)	(13,205,580)	(5,818,184)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(625,431)	(492,489)	(132,942)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(68,032,135)</u>	<u>(48,719,964)</u>	<u>(13,446,440)</u>	<u>(5,865,731)</u>

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended December 31, 2015
Ending Balance Basis

Report ID: <b>C-WKC-12E</b>
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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	1,468,489	769,038		2,237,527		769,038			
1	151210 FUEL STOCK HOG FUEL-KFGS	693,091	362,967		1,056,058		362,967			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	19,065,915	8,563,987	2,633,523	30,263,425		6,920,162		1,643,825	2,633,523
1	154300 PLANT MATERIALS & OPER SUP-CS2	623,705	326,630		950,335		326,630			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,783,812	934,170		2,717,982		934,170			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	0	0	0	0		0		0	0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	0	0	0	0		0		0	0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	18	8	2	28		6		2	2
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	68,685,249			68,685,249	53,521,398		15,163,851		
<b>TOTAL</b>		<b>92,320,279</b>	<b>10,956,800</b>	<b>2,633,525</b>	<b>105,910,604</b>	<b>53,521,398</b>	<b>9,312,973</b>	<b>15,163,851</b>	<b>1,643,827</b>	<b>2,633,525</b>

ALLOCATION RATIOS:

		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				34.370%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.547%	19.751%	8.702%	31.960%	27.501%	100.000%
99	Not Allocated						